



MONTHLY FINANCIAL REPORT

Fiscal Year 2018

YEAR-TO-DATE OPERATIONS

AS OF OCTOBER 31, 2017

(October 1, 2017 to October 31, 2017)

Prepared by

FINANCE DEPARTMENT

November 16, 2017

CITY OF ATHENS, TEXAS

MONTHLY FINANCIAL REPORT

TABLE OF CONTENTS

BUDGET REPORT..... PAGE 2

*GENERAL FUND..... PAGE 4

*AIRPORT FUND..... PAGE 11

*HOTEL/MOTEL TAX FUND..... PAGE 12

*INTEREST AND SINKING..... PAGE 13

*UTILITY FUND..... PAGE 14

*CAPITAL IMPROVEMENT FUND..... PAGE 17

OTHER INFORMATION..... PAGE 18

*Revenue and Expenditure reports are unaudited, subject to additions or corrections

**Finance Department
Budget Report**

General Fund Revenue and Expense Summary: The total of all sources of revenue in the General Fund year to date is \$681,615.18. The total of all expenditures in the General Fund year to date is \$647,062.89. The overall General Fund Budget is at 6.15% for operational revenues while General Fund expenditures are at 10.50 %.

General Fund and Debt Service Property Taxes: Total property taxes collected YTD is \$267,602. The Property Tax collections begin Oct 1. Most of the payments are collected from December thru February each year. All maintenance and operations property tax revenue to date is \$226,841 and the total I & S (interest and sinking) revenue collected YTD to pay debt is \$40,762.

Sales Tax: The City's total sales tax budget (2 cents on the dollar) is \$4,046,862. On a cash basis, one month of collection is recorded totaling \$435,348. 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 \$108,837.

Utility Fund: The City's Utility revenue YTD is \$719,908 or, 12.03% of budget. (This includes both the water sales and sewer revenue.) This amount is slightly higher than expected at 8.33% of budget, next month is expected to be another record dry month and should help with the sale of water.

Airport Fund: The total of all sources of revenue in the Airport Fund year to date is \$9,044 or 18.18% of budget. Expenditures YTD is \$3,166. or 64.69% of budget. The airport feasibility study was encumbered in Oct.

Hotel/Motel Occupancy Fund: The total of all sources of revenue in the HOT Funds YTD is \$25,342 or 8.16% of budget. Expenditures YTD is \$10,593 or 3.21% of budget.

*Revenue and Expenditure reports are unaudited, subject to additions or corrections

CITY OF ATHENS
GENERAL FUND

YEAR TO DATE REVENUE AND EXPENDITURE REPORT AT OCTOBER 31, 2017

REVENUE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
AD VALOREM /OTHER TAXES	8,239,858	553,351.48	553,351.48	0.00	7,686,506.52	6.72	697,424.38	8.62
FRANCHISE	932,518	34,498.84	34,498.84	0.00	898,019.16	3.70	179.67	0.02
COURT/PUBLIC SAFETY	264,000	13,024.33	13,024.33	0.00	250,975.67	4.93	14,790.34	6.61
LICENSES/PERMITS	134,317	4,728.14	4,728.14	0.00	129,588.86	3.52	8,287.00	16.76
OTHER OPERATING REVENUE	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTRAGOVERNMENTAL	846,498	69,203.01	69,203.01	0.00	777,294.99	8.18	56,666.67	5.93
INTERGOVERNMENTAL	15,657	4,279.94	4,279.94	0.00	11,377.06	27.34	0.00	0.00
REIMBURSING REVENUE	441,000	301.00	301.00	0.00	440,699.00	0.07	6,824.24	11.22
OTHER NON-OPERATING/SUPPLEMENTALS	210,040	2,228.44	2,228.44	0.00	207,811.56	1.06	6,736.46	2.22
TOTAL REVENUES	11,083,888	681,615.18	681,615.18	N/A	10,402,272.82	6.15	790,908.76	7.46

EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
10-CITY MANAGER								
61-PERSONNEL SERVICES	334,895	8,211.85	8,211.85	0.00	326,682.66	2.45	15,731.92	6.13
62-SUPPLIES	4,390	0.00	0.00	0.00	4,390.00	0.00	0.00	0.00
63-CONTRACTUAL SERVICES	18,525	397.00	397.00	0.00	18,128.00	2.14	306.66	2.83
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 10-CITY MANAGER	357,810	8,608.85	8,608.85	0.00	349,200.66	2.41	16,038.58	5.85
11-LEGAL								
62-SUPPLIES	50	0.00	0.00	0.00	50.00	0.00	0.00	0.00
63-CONTRACTUAL SERVICES	101,800	0.00	0.00	0.00	101,800.00	0.00	0.00	0.00
TOTAL 11-LEGAL	101,850	0.00	0.00	0.00	101,850.00	0.00	0.00	0.00
12-HUMAN RESOURCES								
61-PERSONNEL SERVICES	155,475	11,339.57	11,339.57	0.00	144,135.43	7.29	13,550.88	9.37
62-SUPPLIES	9,444	4.50	4.50	0.00	9,439.50	0.05	0.00	0.00
63-CONTRACTUAL SERVICES	42,000	665.32	665.32	0.00	41,334.68	1.58	143.03	0.32
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 12-HUMAN RESOURCES	206,919	12,009.39	12,009.39	0.00	194,909.61	5.80	13,693.91	6.94
14-FINANCE & TECHNOLOGY								
61-PERSONNEL SERVICES	257,800	19,702.12	19,702.12	0.00	238,097.88	7.64	14,067.07	6.16
62-SUPPLIES	7,700	79.84	79.84	0.00	7,620.16	1.04	0.00	0.00
63-CONTRACTUAL SERVICES	60,700	452.52	452.52	0.00	60,247.48	0.75	496.00	0.82
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 14-FINANCE & TECHNOLOGY	326,200	20,234.48	20,234.48	0.00	305,965.52	6.20	14,563.07	4.80

EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
15-MAYOR/COUNCIL								
62-SUPPLIES	150	0.00	0.00	0.00	150.00	0.00	0.00	0.00
63-CONTRACTUAL SERVICES	46,100	239.90	239.90	0.00	45,860.10	0.52	339.90	0.74
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 15-MAYOR/COUNCIL	46,250	239.90	239.90	0.00	46,010.10	0.52	339.90	0.73
16-CITY SECRETARY								
61-PERSONNEL SERVICES	111,765	8,425.74	8,425.74	0.00	103,339.75	7.54	14,350.77	9.95
62-SUPPLIES	4,200	1,280.37	1,280.37	0.00	2,919.63	30.49	0.00	0.00
63-CONTRACTUAL SERVICES	34,603	86.55	86.55	0.00	34,516.45	0.25	122.33	0.27
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 16-CITY SECRETARY	150,568	9,792.66	9,792.66	0.00	140,775.83	6.50	14,473.10	7.36
17-FACILITIES								
61-PERSONNEL SERVICES	46,551	0.00	0.00	0.00	46,550.93	0.00	0.00	0.00
62-SUPPLIES	9,670	64.92	64.92	0.00	9,605.08	0.67	116.67	1.23
63-CONTRACTUAL SERVICES	104,900	5,826.16	5,826.16	0.00	99,073.84	5.55	5,123.69	4.72
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 17-FACILITIES	161,121	5,891.08	5,891.08	0.00	155,229.85	3.66	5,240.36	2.87
20-COMMUNITY DEVELOPMENT								
61-PERSONNEL SERVICES	0	0.00	0.00	0.00	0.00	0.00	6,779.19	7.65
62-SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63-CONTRACTUAL SERVICES	0	171.57	171.57	0.00	(171.57)	0.00	112.67	2.71
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 20-COMMUNITY DEVELOPMENT	0.00	171.57	171.57	0.00	(171.57)	0.00	6,891.86	7.30

EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
22-CODE ENFORCEMENT								
61-PERSONNEL SERVICES	122,139	8,455.12	8,455.12	0.00	113,683.97	6.92	4,997.84	4.54
62-SUPPLIES	13,742	0.00	0.00	6,000.00	7,742.00	43.66	0.00	0.00
63-CONTRACTUAL SERVICES	55,960	0.00	0.00	0.00	55,960.00	0.00	264.00	2.62
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 22-CODE ENFORCEMENT	191,841	8,455.12	8,455.12	6,000.00	177,385.97	7.53	5,261.84	4.10
24-PLANNING/DEVELOPMENT								
61-PERSONNEL SERVICES	258,994	18,831.36	18,831.36	0.00	240,162.53	7.27	7,195.62	6.64
62-SUPPLIES	12,563	0.00	0.00	100.00	12,463.00	0.80	10.00	0.14
63-CONTRACTUAL SERVICES	95,021	310.93	310.93	0.00	94,710.07	0.33	5,357.38	2.91
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	71.22
TOTAL 24-PLANNING/DEVELOPMENT	366,578	19,142.29	19,142.29	100.00	347,335.60	5.25	12,563.00	7.38
32-STREET DEPARTMENT								
61-PERSONNEL SERVICES	487,737	33,415.59	33,415.59	0.00	454,321.54	6.85	34,245.34	7.26
62-SUPPLIES	141,820	53.16	53.16	400.00	141,366.84	0.32	4,126.67	27.85
63-CONTRACTUAL SERVICES	232,050	163.86	163.86	3,120.00	228,766.14	1.42	2,995.99	1.32
65-CAPITAL OUTLAY	350,000	64,148.40	64,148.40	360,076.54	(74,224.94)	(121.21)	0.00	0.00
							0.00	0.00
TOTAL 32-STREET DEPARTMENT	1,211,607	97,781.01	97,781.01	363,596.54	750,229.58	38.08	41,368.00	5.14
34-PARKS DEPARTMENT								
61-PERSONNEL SERVICES	527,934	30,437.94	30,437.94	0.00	497,496.06	5.77	28,832.70	6.42
62-SUPPLIES	57,320	4,784.51	4,784.51	450.00	52,085.49	9.13	223.92	0.44
63-CONTRACTUAL SERVICES	96,700	394.96	394.96	39,183.00	57,122.04	40.93	211.04	0.23
65-CAPITAL OUTLAY	110,500	0.00	0.00	9,999.00	100,501.00	9.05	10,350.00	6.52
TOTAL 34-PARKS DEPARTMENT	792,454	35,617.41	35,617.41	49,632.00	707,204.59	10.76	39,617.66	5.27

EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
38-FLEET MAINTENANCE								
61-PERSONNEL SERVICES	176,192	12,579.73	12,579.73	0.00	163,611.78	7.14	12,493.26	7.60
62-SUPPLIES	14,770	0.00	0.00	114.30	14,655.70	0.77	83.48	0.53
63-CONTRACTUAL SERVICES	13,350	155.49	155.49	3,000.00	10,194.51	23.64	83.66	0.64
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	34.13
TOTAL 38-FLEET MAINTENANCE	204,312	12,735.22	12,735.22	3,114.30	188,461.99	7.76	12,660.40	8.67
46-FIRE SERVICES								
61-PERSONNEL SERVICES	2,488,400	175,564.82	175,564.82	0.00	2,312,834.80	7.06	176,877.16	7.48
62-SUPPLIES	78,580	53.20	53.20	506.70	78,020.10	0.71	84.44	0.37
63-CONTRACTUAL SERVICES	125,275	9,735.92	9,735.92	0.00	115,539.08	7.77	2,256.39	2.17
65-CAPITAL OUTLAY	101,100	0.00	0.00	0.00	101,100.24	0.00	0.00	0.00
66-OPERATING TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 46-FIRE SERVICES	2,793,355	185,353.94	185,353.94	506.70	2,607,494.22	6.65	179,217.99	6.32
49-ANIMAL CONTROL								
61-PERSONNEL SERVICES	50,044	3,506.64	3,506.64	0.00	46,537.05	7.01	3,602.41	7.66
62-SUPPLIES	5,100	0.00	0.00	100.00	5,000.00	1.96	0.00	0.00
63-CONTRACTUAL SERVICES	66,840	0.00	0.00	0.00	66,840.00	0.00	4,354.10	8.06
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 49-ANIMAL CONTROL	121,984	3,506.64	3,506.64	100.00	118,377.05	2.96	7,956.51	7.46

EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
50-MUNICIPAL COURT								
61-PERSONNEL SERVICES	95,006	8,693.63	8,693.63	0.00	86,312.04	9.15	7,335.68	5.15
62-SUPPLIES	4,300	50.38	50.38	0.00	4,249.62	1.17	0.00	0.00
63-CONTRACTUAL SERVICES	14,015	418.89	418.89	0.00	13,596.11	2.99	302.52	1.68
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 50-MUNICIPAL COURT	113,321	9,162.90	9,162.90	0.00	104,157.77	8.09	7,638.20	4.62
51-POLICE ADMINISTRATION								
61-PERSONNEL SERVICES	286,762	20,323.51	20,323.51	0.00	266,438.57	7.09	20,794.64	7.51
62-SUPPLIES	6,800	0.00	0.00	100.00	6,700.00	1.47	0.00	0.00
63-CONTRACTUAL SERVICES	9,350	178.20	178.20	0.00	9,171.80	1.91	210.74	1.91
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66-OPERATING TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 51-POLICE ADMINISTRATION	302,912	20,501.71	20,501.71	100.00	282,310.37	6.80	21,005.38	7.13
52-POLICE INVESTIGATION								
61-PERSONNEL SERVICES	450,432	32,158.50	32,158.50	0.00	418,273.92	7.14	34,066.31	7.80
62-SUPPLIES	15,050	131.80	131.80	100.00	14,818.20	1.54	185.39	1.00
63-CONTRACTUAL SERVICES	16,150	109.31	109.31	0.00	16,040.69	0.68	414.87	2.26
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 52-POLICE INVESTIGATION	481,632	32,399.61	32,399.61	100.00	449,132.81	6.75	34,666.57	7.01

EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
53-POLICE PATROL								
61-PERSONNEL SERVICES	1,919,020	110,386.15	110,386.15	0.00	1,808,633.70	5.75	104,370.79	6.65
62-SUPPLIES	78,950	53.16	53.16	100.00	78,796.84	0.19	20.02	0.01
63-CONTRACTUAL SERVICES	29,650	501.43	501.43	0.00	29,148.57	1.69	366.99	1.09
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66-OPERATING TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 53-POLICE PATROL	2,027,620	110,940.74	110,940.74	100.00	1,916,579.11	5.48	104,757.80	5.45
54-POLICE SUPPORT SERV								
61-PERSONNEL SERVICES	586,222	36,342.08	36,342.08	0.00	549,880.28	6.20	36,360.10	6.20
62-SUPPLIES	21,450	0.00	0.00	0.00	21,450.00	0.00	0.00	0.00
63-CONTRACTUAL SERVICES	86,400	10,592.16	10,592.16	0.00	75,807.84	12.26	678.63	0.91
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66-OPERATING TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 54-POLICE SUPPORT SERV	694,072	46,934.24	46,934.24	0.00	647,138.12	6.76	37,038.73	5.04
55-NON-DEPARTMENTAL								
61-PERSONNEL SERVICES	23,000	0.00	0.00	0.00	23,000.00	0.00	0.00	0.00
62-SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	155.88	0.70
63-CONTRACTUAL SERVICES	420,761	7,584.13	7,584.13	95,000.00	318,176.87	24.38	7,296.89	1.37
64-LONG TERM DEBT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66-OPERATING TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 55-NON-DEPARTMENTAL	443,761	7,584.13	7,584.13	95,000.00	341,176.87	23.12	7,452.77	1.29
TOTAL EXPENDITURES	11,096,166	647,062.89	647,062.89	518,349.54	9,930,753.87	10.50	582,445.63	5.54
REVENUE OVER/(UNDER) EXPENDITURES	(12,278)	34,552.29	34,552.29	N/A	471,518.95	N/A	208,463.13	N/A

CITY OF ATHENS
AIRPORT FUND

YEAR TO DATE REVENUE AND EXPENDITURE REPORT AT OCTOBER 31, 2017

REVENUE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
OPERATING REVENUE	48,486	4,829.85	4,829.85	0.00	43,656.15	9.96	4,513.00	9.30
INTRAGOVERNMENTAL RECEIPT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL RECEIPT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
REIMBURSING REVENUE	0	4,157.50	4,157.50	0.00	(4,157.50)	0.00	0.00	0.00
OTHER NON-OPERATING	1,254	56.44	56.44	0.00	1,197.56	4.50	59.78	1.02
OTHER FINANCING SOURCES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	49,740	9,043.79	9,043.79	N/A	40,696.21	18.18	4,572.78	8.41
EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
36-AIRPORT								
62-SUPPLIES	2,020	0.00	0.00	0.00	2,020.00	0.00	0.00	0.00
63-CONTRACTUAL SERVICES	12,560	52.48	52.48	30,436.00	(17,928.48)	242.74	52.20	0.32
64-LONG-TERM DEBT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66-OPERATING TRANSFERS	37,367	3,113.92	3,113.92	0.00	34,253.08	8.33	2,500.00	7.14
TOTAL 36-AIRPORT	51,947	3,166.40	3,166.40	30,436.00	18,344.60	64.69	2,552.20	4.78
TOTAL EXPENSES	51,947	3,166.40	3,166.40	30,436.00	18,344.60	64.69	2,552.20	4.78
REVENUE OVER/(UNDER) EXPENSES	(2,207)	5,877.39	5,877.39	N/A	22,351.61	N/A	2,020.58	N/A

CITY OF ATHENS
HOTEL MOTEL TAX FUND

YEAR TO DATE REVENUE AND EXPENDITURE REPORT AT OCTOBER 31, 2017

REVENUE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
OTHER TAXES	310,626	25,341.96	25,341.96	0.00	285,284.04	8.16	25,976.04	9.95
TOTAL REVENUE	310,626	25,341.96	25,341.96	0.00	285,284.04	8.16	25,976.04	9.95
EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
72-TOURISM								
61-PERSONNEL SERVICES	65,174	4,955.02	4,955.02	0.00	60,218.98	7.60	24.68	0.04
62-SUPPLIES	56,400	0.00	0.00	0.00	56,400.00	0.00	0.00	0.00
63-CONTRACTUAL SERVICES	171,170	2,524.52	2,524.52	0.00	168,645.48	1.47	418.52	5.93
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66-OPERATING TRANSFERS	37,367	3,113.92	3,113.92	0.00	34,253.08	8.33	0.00	0.00
72-FLOW THROUGH MONEY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 72-TOURISM	330,111	10,593.46	10,593.46	0.00	319,517.54	3.21	443.20	3.21
TOTAL EXPENSES	330,111	10,593.46	10,593.46	0.00	319,517.78	3.21	443.20	3.21
REVENUE OVER/(UNDER) EXPENSES	(19,485)	14,748.50	14,748.50	N/A	(34,233.74)	N/A	25,532.84	N/A

CITY OF ATHENS
INTEREST AND SINKING FUND

YEAR TO DATE REVENUE AND EXPENDITURE REPORT AT OCTOBER 31, 2017

REVENUE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
AD VALOREM / OTHER TAXES	764,929	40,761.52	40,761.52	0.00	724,167.48	5.33	42,235.82	6.38
INTRAGOVERNMENTAL RECEIPT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER NON-OPERATING	5,000	7.06	7.06	0.00	4,992.94	0.14	2.88	0.00
OTHER FINANCING SOURCES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	769,929	40,768.58	40,768.58	N/A	729,160.42	5.30	42,238.70	6.38
EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
68-DEBT SERVICE								
62-SUPPLIES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63-CONTRACTUAL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
64-LONG-TERM DEBT	743,244	0.00	0.00	0.00	743,244.00	0.00	26,307.30	3.97
68-RESERVES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 68-DEBT SERVICE	743,244	0.00	0.00	0.00	743,244.00	0.00	26,307.30	3.97
TOTAL EXPENSES	743,244	0.00	0.00	0.00	743,244.00	0.00	26,307.30	3.97
REVENUE OVER/(UNDER) EXPENSES	26,685	40,768.58	40,768.58	N/A	(14,083.58)	N/A	15,931.40	N/A

CITY OF ATHENS
UTILITY FUND

YEAR TO DATE REVENUE AND EXPENDITURE REPORT AT OCTOBER 31, 2017

REVENUE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
OPERATING REVENUE	5,663,360	508,959.61	508,959.61	0.00	5,154,400.39	8.99	505,204.73	8.49
INTRAGOVERNMENTAL RECEIPT	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
INTERGOVERNMENTAL RECEIPT	200,000	200,000.00	200,000.00	0.00	0.00	100.00	200,000.00	96.62
REIMBURSING REVENUE	500	0.00	0.00	0.00	500.00	0.00	0.00	0.00
OTHER NON-OPERATING REVENUE	119,500	10,948.65	10,948.65	0.00	108,551.35	9.16	9,332.08	9.54
OTHER FINANCING SOURCES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	5,983,360	719,908.26	719,908.26	N/A	5,263,451.74	12.03	714,536.81	11.42
EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017 YTD ACTUAL	% YTD 2017
61-UTILITY ADMINISTRATION								
61-PERSONNEL SERVICES	222,273	8,355.78	8,355.78	0.00	213,917.22	3.76	9,951.43	3.92
62-SUPPLIES	5,290	60.58	60.58	100.00	5,129.42	3.04	0.00	0.00
63-CONTRACTUAL SERVICES	109,875	164.01	164.01	0.00	109,710.99	0.15	1,618.94	0.75
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68-RESERVES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-UNCLASSIFIED	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 61-UTILITY ADMINISTRATION	337,438	8,580.37	8,580.37	100.00	328,757.63	2.57	11,570.37	2.34

EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017	% YTD
							YTD ACTUAL	2017
62-WATER UTILITY								
61-PERSONNEL SERVICES	430,359	33,008.90	33,008.90	0.00	397,349.97	7.67	35,105.99	8.60
62-SUPPLIES	182,740	4,889.32	4,889.32	158.00	177,692.68	2.76	4,119.69	3.79
63-CONTRACTUAL SERVICES	510,700	14,398.21	14,398.21	19,928.67	476,373.12	6.72	20,559.68	5.41
65-CAPITAL OUTLAY	75,000	0.00	0.00	0.00	75,000.00	0.00	0.00	0.00
68-RESERVES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-UNCLASSIFIED	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 62-WATER UTILITY	1,198,799	52,296.43	52,296.43	20,086.67	1,126,415.77	6.04	59,785.36	4.56
63-DISTRIBUTION AND COLLECTION								
61-PERSONNEL SERVICES	589,147	45,835.64	45,835.64	0.00	543,311.21	7.78	44,826.69	7.71
62-SUPPLIES	168,240	2,605.36	2,605.36	27,927.27	137,707.37	18.15	894.25	0.25
63-CONTRACTUAL SERVICES	173,320	849.83	849.83	5,241.88	167,228.29	3.51	774.45	0.60
65-CAPITAL OUTLAY	427,500	0.00	0.00	71,180.00	356,320.00	16.65	0.00	0.00
66-OPERATING TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68-RESERVES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-UNCLASSIFIED	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 63-DISTRIBUTION AND COLLECTION	1,358,207	49,290.83	49,290.83	104,349.15	1,204,566.87	11.31	46,495.39	7.85
65-WASTEWATER UTILITY								
61-PERSONNEL SERVICES	412,946	30,091.15	30,091.15	0.00	382,854.85	7.29	28,483.98	6.45
62-SUPPLIES	105,740	65.16	65.16	214.30	105,460.54	0.26	783.21	0.59
63-CONTRACTUAL SERVICES	840,000	18,978.73	18,978.73	245,434.91	575,586.36	31.48	18,805.10	2.73
65-CAPITAL OUTLAY	75,000	0.00	0.00	0.00	75,000.00	0.00	0.00	0.00
66-OPERATING TRANSFERS	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68-RESERVES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
69-UNCLASSIFIED	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 65-WASTEWATER UTILITY	1,433,686	49,135.04	49,135.04	245,649.21	1,138,901.75	20.56	48,072.29	3.28

EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL	FY 2017	% YTD
							YTD ACTUAL	2017
66-UTILITY BILLING								
61-PERSONNEL SERVICES	191,256	14,186.73	14,186.73	0.00	177,069.27	7.42	14,152.62	7.29
62-SUPPLIES	24,000	1,639.02	1,639.02	0.00	22,360.98	6.83	1,456.42	5.20
63-CONTRACTUAL SERVICES	8,000	337.33	337.33	0.00	7,662.67	4.22	2,304.41	6.14
65-CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
68-RESERVES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 66-UTILITY BILLING	223,256	16,163.08	16,163.08	0.00	207,092.92	7.24	17,913.45	6.90
69-NON-DEPARTMENTAL								
61-PERSONNEL SERVICES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
63-CONTRACTUAL SERVICES	96,000	5,939.28	5,939.28	0.00	90,060.72	6.19	0.00	0.00
64-LONG-TERM DEBT	542,150	0.00	0.00	0.00	542,150.00	0.00	0.00	0.00
65-CAPITAL OUTLAY	10,000	0.00	0.00	0.00	10,000.00	0.00	0.00	0.00
66-OPERATING TRANSFERS	755,702	62,975.17	62,975.17	0.00	692,726.83	8.33	54,166.67	6.19
68-RESERVES	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL 69-NON-DEPARTMENTAL	1,403,852	68,914.45	68,914.45	0.00	1,334,937.55	4.91	54,166.67	3.04
TOTAL EXPENSES	5,955,238	244,380.20	244,380.20	370,185.03	5,340,672.42	10.32	238,003.53	4.65
REVENUE OVER/(UNDER) EXPENSES	28,122	475,528.06	475,528.06	N/A	(77,220.68)	N/A	476,533.28	N/A

CITY OF ATHENS
CAPITAL IMPROVEMENT FUND

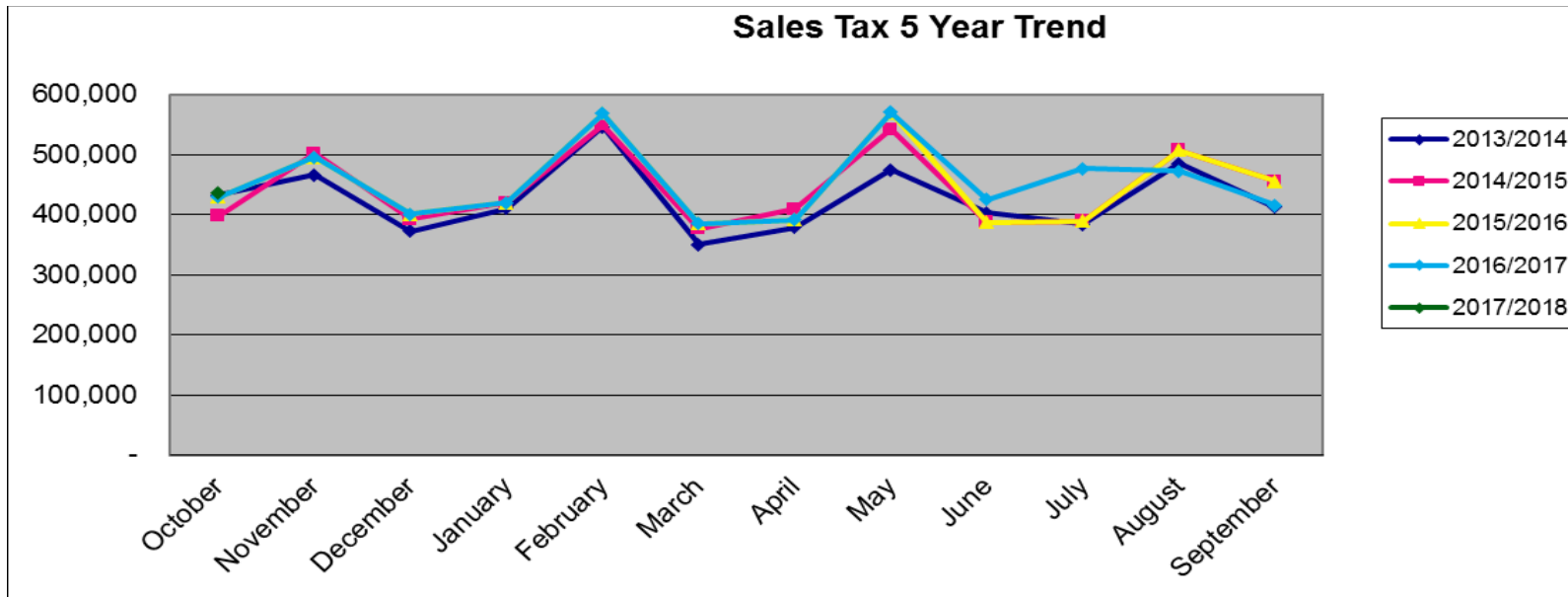
PROJECT TO DATE REVENUE AND EXPENDITURE REPORT AT OCTOBER 31, 2017

REVENUE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL
INTRAGOVERNMENTAL RECEIPTS	0	0.00	13,005.43		(13,005.43)	0.00
OTHER NON OPERATING	0	10,080.15	78,895.53		(78,895.53)	0.00
OTHER FINANCING SOURCES	12,173,340	0.00	12,175,837.20		(2,497.20)	0.00
TOTAL REVENUE	12,173,340	10,080.15	12,267,738.16	N/A	(94,398.16)	100.00
EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	FY 2018 YTD ACTUAL	TOTAL ENCUM	BUDGET BALANCE	% YTD ACTUAL
CAIN CENTER-Professional Svs,FF & E, Infrastructure, etc.	2,344,107	0.00	68,724.16	0.00	2,275,382.84	3%
TEXAN THEATRE	1,419,500	0.00	573,177.69	0.00	846,322.31	40%
WATER STUDY	198,000	0.00	119,419.36	0.00	78,580.64	60%
MUNICIPAL FACILITIES-Professional Services	581,000	0.00	149,554.24	0.00	431,445.76	26%
TOTAL CAPITAL IMPROVEMENT FUND	4,542,607.00	0.00	910,875.45	0.00	3,631,731.55	61.00

Monthly Property Tax Reconciliation Worksheet

	October 2017	November 2017	December 2017	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018	July 2018	August 2018	September 2018	TOTAL
COA General Ledger													
<i>General Fund</i>													
Current (10-4011)	\$217,502.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$217,502.78
Delinquent (10-4012)	\$7,342.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,342.38
P & I (10-4015)	\$1,995.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,995.62
Total GF	\$226,840.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$226,840.78
<i>Debt Service</i>													
Current (20-4011)	\$39,237.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,237.46
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,171.16
P & I (20-4015)	\$352.90	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$352.90
Total Debt Service	\$40,761.52	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,761.52
Total Deposits	\$267,602.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$267,602.30
HC Monthly Summary													
<i>M&O</i>													
Current	\$217,502.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$217,502.78
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Delinquent Taxes	\$7,342.38	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,342.38
P & I	\$1,995.62	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,995.62
<i>I&S</i>													
Current	\$39,237.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,237.46
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Delinquent Taxes	\$1,195.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,195.24
P & I	\$328.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$328.82
<i>Adjustments-VIT Overage</i>													\$0.00
Total Collections	\$267,602.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$267,602.30
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



Month	2013/2014	2014/2015	2015/2016		2016/2017		2017/2018	16 vs 17	Mthly
October	432,439.23	397,977.26	429,223.87	7.85%	429,223.87	0.00%	435,347.60	1.43%	4.66%
November	466,534.07	502,322.44	495,416.14	-1.37%	495,416.14	0.00%			
December	372,081.09	392,381.40	400,761.26	2.14%	400,761.26	0.00%			
January	410,663.33	420,215.70	419,324.96	-0.21%	419,324.96	0.00%			
February	546,324.95	549,654.92	568,262.39	3.39%	568,262.39	0.00%			
March	350,176.15	377,041.27	384,777.75	2.05%	384,777.75	0.00%			
April	379,200.66	409,054.22	391,226.90	-4.36%	391,226.90	0.00%			
May	474,343.03	541,772.46	569,226.90	5.07%	569,935.89	0.12%			
June	403,245.26	387,333.00	387,333.00	0.00%	425,204.18	9.78%			
July	383,533.87	389,591.96	389,591.96	0.00%	476,368.93	22.27%			
August	485,535.54	507,640.98	507,640.98	0.00%	471,986.44	-7.02%			
September	412,832.14	455,423.08	455,423.08	0.00%	415,978.94	-8.66%			
Total	5,116,909.32	5,330,408.69	5,398,209.19	1.27%	5,448,467.65	0.93%	435,347.60		