



MONTHLY REVENUE
AND EXPENSE REPORT

FISCAL YEAR 2019
FOR THE PERIOD ENDING
NOVEMBER 30, 2018

Prepared by
FINANCE DEPARTMENT
January 25, 2019

Finance Department

Budget Report – 16.67% of FY 2019 Completed

General Fund Revenue and Expense Summary: The overall General Fund Budget is at 13.29% for operational revenues while General Fund expenditures are at 15.39%.

The City's current tax levy reports 12.37% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$524,908.16.

The City's total sales tax budget (2 cents) is estimated at a net \$4,144,602. The City has received a total of \$1,022,165.30 to date with the portion retained by the City totaling \$766,623.97. 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 \$255,541.33.

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 \$11,581.17 or 21.30% of budget. Expenditures YTD equal \$8,001.99, or 15.65% of budget.

Hotel/Motel Occupancy Fund: The total of all sources of revenue in the HOT Funds YTD is \$49,169.43 or 16.22% of budget. Expenditures YTD is \$25,192.09 or 14.08% 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 \$112,556.04 or 12.86% and YTD expenditures total \$25,525.06 or 2.95%.

Finance Department

Budget Report – 16.67% of FY 2019 Completed

Capital Projects Fund: The total of Expenditures this period was \$219,299.40. These Expenditures consist of \$14,814.49 for Central Fire Station Improvements, \$3,855.30 for North Fire Station Improvements, \$986.90 for Peach Park Improvements, \$126,384.44 for Booster Station.

Water and Sewer Fund: The City's Utility revenue YTD is \$946,675.76 or 16.00% of budget (this includes both the water sales and sewer revenue). YTD expenditures total \$570,538.22 or 14.75% 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: 16.67

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	235,918.09	511,486.33	0.00	3,468,188.55	12.85
10-4012 DELINQUENT TAXES	65,000	3,227.59	10,043.06	0.00	54,956.94	15.45
10-4015 PENALTY/INTEREST: TAXES	60,000	876.78	3,378.77	0.00	56,621.23	5.63
10-4021 SALES TAX COLLECTIONS	5,526,136	529,436.67	1,022,165.30	0.00	4,503,970.92	18.50
10-4021.1 SALES TAX CONTRA-AEDC	(1,381,534)	(132,359.17)	(255,541.33)	0.00	(1,125,992.73)	18.50
10-4022 STATE MIXED BEVERAGE TAX	31,000	0.00	9,156.00	0.00	21,844.00	29.54
TOTAL AD VALOREM /OTHER TAXES	8,280,277	637,099.96	1,300,688.13	0.00	6,979,588.91	15.71
<u>FRANCHISE</u>						
10-4100 FRANCHISE FEES	810,000	42,262.76	50,900.26	0.00	759,099.74	6.28
10-4121 FRANCHISE: SOLID WASTE	132,000	11,236.88	22,428.75	0.00	109,571.25	16.99
TOTAL FRANCHISE	942,000	53,499.64	73,329.01	0.00	868,670.99	7.78
<u>COURT/PUBLIC SAFETY</u>						
10-4201 INCOME FROM FINES/OTHER FEE	175,000	6,721.57	16,945.91	0.00	158,054.09	9.68
10-4201.2 FIVE/TEN PERCENT COURT FEES	6,200	287.54	631.87	0.00	5,568.13	10.19
10-4201.3 TIME PAYMENT FEES	5,300	443.02	821.02	0.00	4,478.98	15.49
10-4201.4 FAILURE TO APPEAR FEES	960	43.21	95.21	0.00	864.79	9.92
10-4201.5 CHILD SAFETY RESTRAINT FEES	45	49.55	49.55	0.00	(4.55)	110.11
10-4201.6 MUNICIPAL COURT TECH. FEE	4,000	204.92	476.92	0.00	3,523.08	11.92
10-4201.65 BUILDING SECURITY FEES	400	132.68	324.68	0.00	75.32	81.17
10-4201.8 JUDICIAL FEE RETAINED	755	36.34	79.43	0.00	675.57	10.52
10-4201.9 JUROR REIMBURSEMENT FEES	500	24.25	52.99	0.00	447.01	10.60
TOTAL COURT/PUBLIC SAFETY	193,160	7,943.08	19,477.58	0.00	173,682.42	10.08
<u>LICENSES/PERMITS</u>						
10-4345 RE-ZONING FEES	1,510	250.00	250.00	0.00	1,260.00	16.56
10-4361 PLATTING FEES	3,000	690.00	2,340.00	0.00	660.00	78.00
10-4362 PERMITS : MISCELLANEOUS	500	0.00	120.00	0.00	380.00	24.00
10-4365 PERMITS : BUILDING	80,000	2,542.50	7,417.50	0.00	72,582.50	9.27
10-4366 PERMITS : ELECTRICAL	10,000	1,030.00	1,490.00	0.00	8,510.00	14.90
10-4367 PERMITS : PLUMBING	12,000	240.00	430.00	0.00	11,570.00	3.58
10-4368 PERMITS : MECHANICAL	2,300	180.00	180.00	0.00	2,120.00	7.83
10-4371 PERMITS-CERT OF OCCUPANCY	1,500	500.00	700.00	0.00	800.00	46.67
10-4372 PERMITS : TREE REMOVAL	100	0.00	0.00	0.00	100.00	0.00
10-4373 PERMIT-KITCHEN SUPPRESSION	0	130.00	130.00	0.00	(130.00)	0.00
10-4374 PERMIT-FIRE SPRINKLER	0	65.00	195.00	0.00	(195.00)	0.00
10-4375 PERMITS : BURN	1,275	350.00	350.00	0.00	925.00	27.45
10-4376 PERMITS: ALCOHOL	840	0.00	0.00	0.00	840.00	0.00
TOTAL LICENSES/PERMITS	113,025	5,977.50	13,602.50	0.00	99,422.50	12.03
<u>OTHER OPERATING REVENUE</u>						
<u>INTRAGOVERNMENTAL</u>						
10-4511 OPERATING TRANSFERS - FUND	33,155	0.00	0.00	0.00	33,155.00	0.00
10-4512 OPERATING TRANSFERS - FUND	20,575	0.00	0.00	0.00	20,575.00	0.00
10-4516 OPERATING TRANSFER- FUND 16	10,550	0.00	0.00	0.00	10,550.00	0.00

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2018

10 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
10-4540 OPERATING TRF - FUND 40	862,461	0.00	0.00	0.00	862,460.50	0.00
TOTAL INTRAGOVERNMENTAL	926,741	0.00	0.00	0.00	926,740.50	0.00
<u>INTERGOVERNMENTAL</u>						
10-4633 CNTY FIRE/FIRST RESPONDER A	14,500	4,469.71	4,469.71	0.00	10,030.29	30.83
TOTAL INTERGOVERNMENTAL	14,500	4,469.71	4,469.71	0.00	10,030.29	30.83
<u>REIMBURSING REVENUE</u>						
10-4711 OTHER INSURANCE REIMBURSEME	5,000	4,448.62	4,448.62	0.00	551.38	88.97
10-4740 HOUSE DEMO/LOT CLEANUP	1,000	0.00	0.00	0.00	1,000.00	0.00
10-4770 GRANTS REIMBURSEMENT	10,000	0.00	0.00	0.00	10,000.00	0.00
10-4799 OTHER REIMBURSING REVENUE	160,000	100.00	100.00	0.00	159,900.00	0.06
TOTAL REIMBURSING REVENUE	176,000	4,548.62	4,548.62	0.00	171,451.38	2.58
<u>OTHER NON-OPERATING</u>						
10-4801 INTEREST EARNED	30,000	5,803.32	11,606.50	0.00	18,393.50	38.69
10-4810 LEASE REVENUE:PARKING LOT	500	0.00	0.00	0.00	500.00	0.00
10-4820 COMPOST SITE FEES	20,000	217.00	1,548.00	0.00	18,452.00	7.74
10-4821 AUCTION PROCEEDS	25,000	0.00	0.00	0.00	25,000.00	0.00
10-4840 SALES OF CAPITAL ASSETS	25,000	0.00	0.00	0.00	25,000.00	0.00
10-4899 MISCELLANEOUS REVENUE	15,000	123.62	1,053.08	0.00	13,946.92	7.02
TOTAL OTHER NON-OPERATING	115,500	6,143.94	14,207.58	0.00	101,292.42	12.30
<u>OTHER NON-OPERATING</u>						
TOTAL REVENUE	10,761,203	719,682.45	1,430,323.13	0.00	9,330,879.41	13.29
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10 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-ADMINISTRATION</u>						
61-PERSONNEL SERVICES	316,155	33,350.57	64,145.03	0.00	252,010.13	20.29
62-SUPPLIES	3,340	24.90	456.47	0.00	2,883.53	13.67
63-CONTRACTUAL SERVICES	24,500	2,965.66	6,375.56	0.00	18,124.44	26.02
TOTAL 10-ADMINISTRATION	343,995	36,341.13	70,977.06	0.00	273,018.10	20.63
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	75,000	5,463.98	5,463.98	0.00	69,536.02	7.29
TOTAL 11-LEGAL	75,000	5,463.98	5,463.98	0.00	69,536.02	7.29
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	158,107	12,471.55	24,434.82	0.00	133,672.57	15.45
62-SUPPLIES	7,518	317.77	815.76	0.00	6,702.24	10.85
63-CONTRACTUAL SERVICES	32,200	66.02	1,009.16	0.00	31,190.84	3.13
TOTAL 12-HUMAN RESOURCES	197,825	12,855.34	26,259.74	0.00	171,565.65	13.27
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	101,687	23.03	23.03	0.00	101,664.09	0.02
62-SUPPLIES	12,560	1,072.66	1,072.66	0.00	11,487.34	8.54
63-CONTRACTUAL SERVICES	36,905	26,267.50	30,657.72	0.00	6,247.55	83.07
TOTAL 13-TECHNOLOGY	151,152	27,363.19	31,753.41	0.00	119,398.98	21.01
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	252,524	19,492.62	38,482.93	0.00	214,041.17	15.24
62-SUPPLIES	5,600	244.12	485.95	0.00	5,114.05	8.68
63-CONTRACTUAL SERVICES	38,380	832.37	1,771.53	0.00	36,608.47	4.62
TOTAL 14-FINANCE & TECHNOLOGY	296,504	20,569.11	40,740.41	0.00	255,763.69	13.74
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	350	0.00	0.00	0.00	350.00	0.00
63-CONTRACTUAL SERVICES	30,700	1,933.69	3,668.81	0.00	27,031.19	11.95
TOTAL 15-MAYOR/COUNCIL	31,050	1,933.69	3,668.81	0.00	27,381.19	11.82
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	113,190	9,391.69	18,126.05	0.00	95,064.19	16.01
62-SUPPLIES	3,500	1,064.01	254.99	0.00	3,245.01	7.29
63-CONTRACTUAL SERVICES	33,050	2,230.32	2,596.69	0.00	30,453.31	7.86
TOTAL 16-CITY SECRETARY	149,740	10,558.00	20,977.73	0.00	128,762.51	14.01
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	7,110	1,891.27	3,603.85	0.00	3,506.45	50.68
62-SUPPLIES	8,170	1,382.27	2,000.68	0.00	6,169.32	24.49
63-CONTRACTUAL SERVICES	168,000	11,444.88	23,660.53	0.00	144,339.47	14.08
65-CAPITAL OUTLAY	50,000	248.98	248.98	0.00	49,751.02	0.50
TOTAL 17-FACILITIES	233,280	14,967.40	29,514.04	0.00	203,766.26	12.65

10 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

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	2,474.59	3,130.84	0.00	40,369.16	7.20
TOTAL 18-SANITATION	50,500	2,474.59	3,130.84	0.00	47,369.16	6.20
<u>20-COMMUNITY DEVELOPMENT</u>						
<u>22-CODE ENFORCEMENT</u>						
61-PERSONNEL SERVICES	68,461	5,057.73	10,267.62	0.00	58,193.65	15.00
62-SUPPLIES	14,200	405.53	578.27	0.00	13,621.73	4.07
63-CONTRACTUAL SERVICES	12,200	75.98	736.96	0.00	11,463.04	6.04
TOTAL 22-CODE ENFORCEMENT	94,861	5,539.24	11,582.85	0.00	83,278.42	12.21
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	208,756	16,841.89	26,371.68	0.00	182,384.75	12.63
62-SUPPLIES	4,950	254.89	521.26	0.00	4,428.74	10.53
63-CONTRACTUAL SERVICES	42,850	3,858.76	7,882.57	0.00	34,967.43	18.40
TOTAL 24-PLANNING/DEVELOPMENT	256,556	20,955.54	34,775.51	0.00	221,780.92	13.55
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	422,252	39,100.62	68,774.55	0.00	353,477.21	16.29
62-SUPPLIES	114,820	4,548.03	12,819.07	0.00	102,000.93	11.16
63-CONTRACTUAL SERVICES	252,450	753.42	22,297.36	0.00	230,152.64	8.83
65-CAPITAL OUTLAY	350,000	0.00	0.00	0.00	350,000.00	0.00
TOTAL 32-STREET DEPARTMENT	1,139,522	44,402.07	103,890.98	0.00	1,035,630.78	9.12
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	412,674	35,909.23	65,403.09	0.00	347,270.99	15.85
62-SUPPLIES	50,620	3,767.32	6,603.92	0.00	44,016.08	13.05
63-CONTRACTUAL SERVICES	110,950	2,177.79	7,730.54	0.00	103,219.46	6.97
65-CAPITAL OUTLAY	0	13,909.40	20,701.60	17,772.00	(38,473.60)	0.00
TOTAL 34-PARKS DEPARTMENT	574,244	55,763.74	100,439.15	17,772.00	456,032.93	20.59
<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	708.12	708.12	0.00	12,759.88	5.26
TOTAL 35-CAIN CENTER	188,741	708.12	708.12	0.00	188,032.82	0.38
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	167,121	12,924.76	27,010.73	0.00	140,110.57	16.16
62-SUPPLIES	15,220	492.96	1,446.43	0.00	13,773.57	9.50
63-CONTRACTUAL SERVICES	14,150	811.53	1,386.23	0.00	12,763.77	9.80
TOTAL 38-FLEET MAINTENANCE	196,491	14,229.25	29,843.39	0.00	166,647.91	15.19
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,415,779	221,582.22	400,803.52	0.00	2,014,975.63	16.59
62-SUPPLIES	94,480	5,885.17	24,007.57	4,437.50	66,034.93	30.11
63-CONTRACTUAL SERVICES	117,400	6,352.34	20,565.44	0.00	96,834.56	17.52
TOTAL 46-FIRE SERVICES	2,627,659	233,819.73	445,376.53	4,437.50	2,177,845.12	17.12

10 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

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	3,932.78	7,591.33	0.00	42,287.46	15.22
62-SUPPLIES	5,100	326.65	597.99	0.00	4,502.01	11.73
63-CONTRACTUAL SERVICES	66,840	1,013.80	1,144.60	0.00	65,695.40	1.71
TOTAL 49-ANIMAL CONTROL	121,819	5,273.23	9,333.92	0.00	112,484.87	7.66
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	121,914	10,461.31	20,483.34	0.00	101,430.68	16.80
62-SUPPLIES	5,600	1,043.77	1,147.51	0.00	4,452.49	20.49
63-CONTRACTUAL SERVICES	14,700	5,118.29	5,986.84	0.00	8,713.16	40.73
TOTAL 50-MUNICIPAL COURT	142,214	16,623.37	27,617.69	0.00	114,596.33	19.42
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	282,390	24,323.42	45,742.22	0.00	236,647.58	16.20
62-SUPPLIES	6,800	126.98	1,166.97	0.00	5,633.03	17.16
63-CONTRACTUAL SERVICES	9,350	217.42	409.84	0.00	8,940.16	4.38
TOTAL 51-POLICE ADMINISTRATION	298,540	24,667.82	47,319.03	0.00	251,220.77	15.85
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	503,920	35,840.21	68,521.29	0.00	435,398.71	13.60
62-SUPPLIES	16,050	363.50	1,206.36	0.00	14,843.64	7.52
63-CONTRACTUAL SERVICES	16,150	1,542.53	4,384.53	0.00	11,765.47	27.15
TOTAL 52-POLICE INVESTIGATION	536,120	37,746.24	74,112.18	0.00	462,007.82	13.82
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	1,723,716	139,209.76	248,620.88	0.00	1,475,095.05	14.42
62-SUPPLIES	78,950	5,008.26	8,399.42	0.00	70,550.58	10.64
63-CONTRACTUAL SERVICES	30,050	564.55	1,185.73	0.00	28,864.27	3.95
66-OPERATING TRANSFERS	25,200	0.00	0.00	0.00	25,200.00	0.00
TOTAL 53-POLICE PATROL	1,857,916	144,782.57	258,206.03	0.00	1,599,709.90	13.90
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	556,877	45,562.83	88,640.94	0.00	468,235.85	15.92
62-SUPPLIES	21,450	1,093.22	1,677.08	0.00	19,772.92	7.82
63-CONTRACTUAL SERVICES	82,900	3,009.65	30,904.06	0.00	51,995.94	37.28
TOTAL 54-POLICE SUPPORT SERV	661,227	49,665.70	121,222.08	0.00	540,004.71	18.33
<u>55-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	24,085	2,356.48	4,712.96	0.00	19,372.04	19.57
63-CONTRACTUAL SERVICES	302,504	113,742.54	115,913.63	0.00	186,590.24	38.32
66-OPERATING TRANSFERS	100,000	0.00	0.00	0.00	100,000.00	0.00
TOTAL 55-NON-DEPARTMENTAL	426,589	116,099.02	120,626.59	0.00	305,962.28	28.28
TOTAL EXPENSES	10,651,547	902,802.07	1,617,540.07	22,209.50	9,011,797.14	15.39
REVENUE OVER/(UNDER) EXPENSES	109,656	(183,119.62)	(187,216.94)	(22,209.50)	319,082.27	190.99-

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2018

11 -AIRPORT FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OPERATING REVENUE</u>						
11-4348.2 LAND/BUILDING LEASE	5,200	0.00	5,313.27	0.00 (113.27)	102.18
11-4348.25 HANGER RENT	42,000	3,360.00	5,870.00	0.00	36,130.00	13.98
11-4348.3 INSTRUCTION AND PLANE RENTA	225	18.00	39.10	0.00	185.90	17.38
11-4348.4 AIRCRAFT CHARTER AND TAXI	18	0.00	0.00	0.00	18.00	0.00
11-4348.5 AIRPORT SALES	142	0.15	2.19	0.00	139.81	1.54
11-4348.6 AIRCRAFT MAINTENANCE	300	1.50	34.50	0.00	265.50	11.50
11-4348.7 FUEL SALES	1,885	141.59	309.35	0.00	1,575.65	16.41
TOTAL OPERATING REVENUE	49,770	3,521.24	11,568.41	0.00	38,201.59	23.24
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
11-4502 RAMP GRANT	4,000	0.00	0.00	0.00	4,000.00	0.00
TOTAL INTRAGOVERNMENTAL RECEIPTS	4,000	0.00	0.00	0.00	4,000.00	0.00
<u>INTERGOVERNMENTAL RECEIPTS</u>						
<u>REIMBURSING REVENUE</u>						
<u>OTHER NON-OPERATING</u>						
11-4801 INTEREST EARNED	605	6.95	12.76	0.00	592.24	2.11
TOTAL OTHER NON-OPERATING	605	6.95	12.76	0.00	592.24	2.11
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	54,375	3,528.19	11,581.17	0.00	42,793.83	21.30
	=====	=====	=====	=====	=====	=====

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2018

11 -AIRPORT FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>36-AIRPORT</u>						
62-SUPPLIES	2,525	259.54	286.54	0.00	2,238.46	11.35
63-CONTRACTUAL SERVICES	15,459	1,411.21	7,715.45	0.00	7,743.55	49.91
66-OPERATING TRANSFERS	<u>33,155</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>33,155.00</u>	<u>0.00</u>
TOTAL 36-AIRPORT	51,139	1,670.75	8,001.99	0.00	43,137.01	15.65
<u>55-NON-DEPARTMENTAL</u>						
TOTAL EXPENSES	51,139	1,670.75	8,001.99	0.00	43,137.01	15.65
REVENUE OVER/(UNDER) EXPENSES	3,236	1,857.44	3,579.18	0.00	(343.18)	110.61

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2018

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>AD VALOREM/OTHER TAXES</u>						
12-4023 HOTEL/MOTEL OCC'Y TAX	301,000	24,461.43	58,698.02	0.00	242,301.98	19.50
12-4801 INTEREST INCOME	2,160	114.71	230.90	0.00	1,929.10	10.69
12-4899 MISCELLANEOUS REVENUE	0	(9,759.49)	(9,759.49)	0.00	9,759.49	0.00
TOTAL AD VALOREM/OTHER TAXES	303,160	14,816.65	49,169.43	0.00	253,990.57	16.22
<hr/>						
TOTAL REVENUE	303,160	14,816.65	49,169.43	0.00	253,990.57	16.22
	=====	=====	=====	=====	=====	=====

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>55-NON-DEPARTMENTAL</u>						
<u>72-TOURISM</u>						
61-PERSONNEL SERVICES	67,228	5,507.90	10,706.78	0.00	56,521.61	15.93
62-SUPPLIES	8,100	116.02	116.02	0.00	7,983.98	1.43
63-CONTRACTUAL SERVICES	200,626	5,566.77	14,369.29	16,564.76	169,691.69	15.42
66-OPERATING TRANSFERS	20,575	0.00	0.00	0.00	20,575.00	0.00
TOTAL 72-TOURISM	296,529	11,190.69	25,192.09	16,564.76	254,772.28	14.08
TOTAL EXPENSES	296,529	11,190.69	25,192.09	16,564.76	254,772.28	14.08
REVENUE OVER/(UNDER) EXPENSES	6,631	3,625.96	23,977.34	(16,564.76)	(781.71)	111.79

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2018

20 -INTEREST AND SINKING FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>AD VALOREM / OTHER TAXES</u>						
20-4011 CURRENT TAXES	855,749	50,731.21	109,988.55	0.00	745,760.74	12.85
20-4012 DELINQUENT	9,250	571.79	1,873.43	0.00	7,376.57	20.25
20-4015 PENALTY/INTEREST-TAX	9,500	155.56	670.25	0.00	8,829.75	7.06
TOTAL AD VALOREM / OTHER TAXES	874,499	51,458.56	112,532.23	0.00	761,967.06	12.87
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
<u>OTHER NON-OPERATING</u>						
20-4801 INTEREST EARNED	500	19.34	23.81	0.00	476.19	4.76
TOTAL OTHER NON-OPERATING	500	19.34	23.81	0.00	476.19	4.76
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	874,999	51,477.90	112,556.04	0.00	762,443.25	12.86
	=====	=====	=====	=====	=====	=====

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: NOVEMBER 30TH, 2018

20 -INTEREST AND SINKING FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<hr/>						
<u>68-DEBT SERVICE</u>						
64-LONG-TERM DEBT	864,400	0.00	25,525.06	0.00	838,875.18	2.95
TOTAL 68-DEBT SERVICE	864,400	0.00	25,525.06	0.00	838,875.18	2.95
<hr/>						
TOTAL EXPENSES	864,400	0.00	25,525.06	0.00	838,875.18	2.95
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENSES	10,599	51,477.90	87,030.98	0.00	(76,431.93)	821.12
	=====	=====	=====	=====	=====	=====

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2018

30 -CAPITAL PROJECTS FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
<u>OTHER NON-OPERATING</u>						
30-4801 INTEREST EARNED	0	17,982.82	36,056.94	0.00	(36,056.94)	0.00
TOTAL OTHER NON-OPERATING	0	17,982.82	36,056.94	0.00	(36,056.94)	0.00
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	0	17,982.82	36,056.94	0.00	(36,056.94)	0.00
	=====	=====	=====	=====	=====	=====

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2018

30 -CAPITAL PROJECTS FUND

% OF YEAR COMPLETED: 16.67

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>146,041.13</u>	<u>219,299.40</u>	<u>138,322.40</u>	<u>6,844,687.70</u>	<u>4.97</u>
TOTAL 03-CAPITAL IMPROVEMENTS	7,202,310	146,041.13	219,299.40	216,541.17	6,766,468.93	6.05
TOTAL EXPENSES	7,202,310	146,041.13	219,299.40	216,541.17	6,766,468.93	6.05
REVENUE OVER/(UNDER) EXPENSES	(7,202,310)	(128,058.31)	(183,242.46)	(216,541.17)	(6,802,525.87)	5.55

40 -UTILITY FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OPERATING REVENUE</u>						
40-4461 WATER INCOME	2,943,695	202,402.24	441,943.24	0.00	2,501,751.76	15.01
40-4462 WATER TAP FEES	15,000	0.00	6,560.00	0.00	8,440.00	43.73
40-4463 WASTEWATER SERVICES	2,670,040	207,366.46	441,273.01	0.00	2,228,766.99	16.53
40-4468 BULK WATER SALES	10,000	223.35	577.98	0.00	9,422.02	5.78
40-4469 INSPECTION FEE	25,000	1,860.00	3,600.00	0.00	21,400.00	14.40
40-4469.1 TURN ON FEE/VACATION	425	0.00	60.00	0.00	485.00	14.12-
40-4469.2 RECONNECT FEE	45,000	5,000.00	8,300.00	0.00	36,700.00	18.44
40-4471 SYSTEM FEES	980	0.00	255.00	0.00	725.00	26.02
40-4472 WASTEWATER TAP FEE	7,000	0.00	3,645.00	0.00	3,355.00	52.07
40-4475 DISPOSAL FEES/PERMITS	45,000	5,690.00	7,893.00	0.00	37,107.00	17.54
40-4499.1 RETURNED CK FEES	1,000	50.00	200.00	0.00	800.00	20.00
TOTAL OPERATING REVENUE	5,763,140	422,592.05	914,187.23	0.00	4,848,952.77	15.86
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
<u>INTERGOVERNMENTAL RECEIPTS</u>						
<u>REIMBURSING REVENUE</u>						
<u>OTHER NON-OPERATING REVENUE</u>						
40-4801 INTEREST EARNED	26,000	4,040.86	8,048.58	0.00	17,951.42	30.96
40-4802 DISCOUNTS EARNED	400	38.12	74.20	0.00	325.80	18.55
40-4803 PENALTY RECEIPTS	92,000	12,141.69	21,380.29	0.00	70,619.71	23.24
40-4815 NECHES COMPOST FACILITY SAL	15,670	0.00	0.00	0.00	15,670.00	0.00
40-4830 COMMERCIAL - NO PICK UP FEE	13,000	1,197.00	2,421.00	0.00	10,579.00	18.62
40-4899 MISCELLANEOUS REVENUE	5,000	371.63	564.46	0.00	4,435.54	11.29
TOTAL OTHER NON-OPERATING REVENUE	152,070	17,789.30	32,488.53	0.00	119,581.47	21.36
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	5,915,210	440,381.35	946,675.76	0.00	4,968,534.24	16.00
	=====	=====	=====	=====	=====	=====

40 -UTILITY FUND

% OF YEAR COMPLETED: 16.67

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	7,951.16	16,336.36	0.00	94,535.71	14.73
62-SUPPLIES	11,990	96.14	96.14	0.00	11,893.86	0.80
63-CONTRACTUAL SERVICES	57,150	317.72	423.98	0.00	56,726.02	0.74
TOTAL 61-UTILITY ADMINISTRATION	180,012	8,365.02	16,856.48	0.00	163,155.59	9.36
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	465,965	40,400.52	70,016.17	0.00	395,948.90	15.03
62-SUPPLIES	182,740	3,771.94	6,987.57	0.00	175,752.43	3.82
63-CONTRACTUAL SERVICES	538,750	31,516.45	104,046.20	0.00	434,703.80	19.31
65-CAPITAL OUTLAY	175,000	3,434.64	3,434.64	45,429.89	126,135.47	27.92
TOTAL 62-WATER UTILITY	1,362,455	79,123.55	184,484.58	45,429.89	1,132,540.60	16.88
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	619,090	50,936.82	96,861.49	0.00	522,229.00	15.65
62-SUPPLIES	192,600	16,016.76	24,629.55	0.00	167,970.45	12.79
63-CONTRACTUAL SERVICES	169,100	2,619.19	4,333.83	24,050.00	140,716.17	16.79
65-CAPITAL OUTLAY	100,000	0.00	0.00	0.00	100,000.00	0.00
TOTAL 63-DISTRIBUTION&COLLECTIO	1,080,790	69,572.77	125,824.87	24,050.00	930,915.62	13.87
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	414,281	32,333.07	62,900.42	0.00	351,380.64	15.18
62-SUPPLIES	116,600	2,965.43	12,862.93	0.00	103,737.07	11.03
63-CONTRACTUAL SERVICES	712,500	20,752.19	71,362.19	228,000.00	413,137.81	42.02
65-CAPITAL OUTLAY	100,000	7,953.00	7,953.00	0.00	92,047.00	7.95
TOTAL 65-WASTEWATER UTILITY	1,343,381	64,003.69	155,078.54	228,000.00	960,302.52	28.52
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	169,541	13,491.19	26,085.74	0.00	143,455.00	15.39
62-SUPPLIES	28,000	1,834.06	3,527.64	0.00	24,472.36	12.60
63-CONTRACTUAL SERVICES	16,035	1,152.50	4,588.31	0.00	11,446.69	28.61
65-CAPITAL OUTLAY	25,000	0.00	0.00	0.00	25,000.00	0.00
TOTAL 66-UTILITY BILLING	238,576	16,477.75	34,201.69	0.00	204,374.05	14.34
<u>69-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	8,030	611.38	0.00	0.00	8,030.00	0.00
63-CONTRACTUAL SERVICES	79,030	45,658.41	54,092.06	0.00	24,937.94	68.44
64-LONG-TERM DEBT	670,700	0.00	0.00	0.00	670,700.00	0.00
65-CAPITAL OUTLAY	58,992	0.00	0.00	0.00	58,992.29	0.00
66-OPERATING TRANSFERS	862,461	0.00	0.00	0.00	862,460.50	0.00
TOTAL 69-NON-DEPARTMENTAL	1,679,213	45,047.03	54,092.06	0.00	1,625,120.73	3.22
<u>55-NON-DEPARTMENTAL</u>						
TOTAL EXPENSES	5,884,427	282,589.81	570,538.22	297,479.89	5,016,409.11	14.75
REVENUE OVER/(UNDER) EXPENSES	30,783	157,791.54	376,137.54	(297,479.89)	(47,874.87)	255.52

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											\$511,486.33
Delinquent (10-4012)	\$6,815.47	\$3,227.59											\$10,043.06
P & I (10-4015)	\$2,501.99	\$876.78											\$3,378.77
Total GF	\$284,885.70	\$240,022.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$524,908.16
<i>Debt Service</i>													
Current (20-4011)	\$59,257.34	\$50,731.21											\$109,988.55
Discounts (20-4011)	\$0.00	\$0.00											\$0.00
Delinquent (20-4012)	\$1,301.64	\$571.79											\$1,873.43
P & I (20-4015)	\$514.69	\$155.56											\$670.25
Total Debt Service	\$61,073.67	\$51,458.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$112,532.23
Total Deposits	\$345,959.37	\$291,481.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$637,440.39
HC Monthly Summary													
<i>M&O</i>													
Current	\$275,568.24	\$235,918.09											\$511,486.33
Discounts	\$0.00												\$0.00
Penalty & Interest	\$0.00												\$0.00
Delinquent Taxes	\$6,815.47	\$3,227.59											\$10,043.06
P & I	\$2,501.99	\$876.78											\$3,378.77
<i>I&S</i>													
Current	\$59,257.34	\$50,731.21											\$109,988.55
Discounts	\$0.00												\$0.00
Penalty & Interest	\$0.00												\$0.00
Delinquent Taxes	\$1,301.64	\$571.79											\$1,873.43
P & I	\$514.69	\$155.56											\$670.25
<i>Adjustments-VIT Overage</i>													
Total Collections	\$345,959.37	\$291,481.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$637,440.39
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.

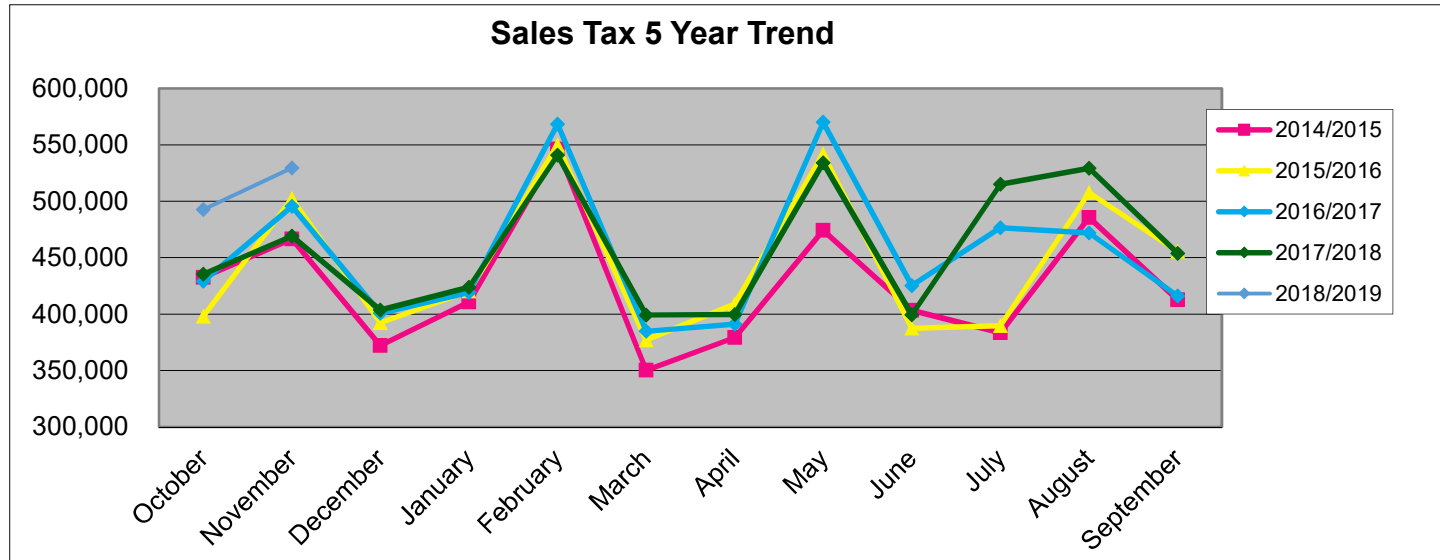
----- CURRENT -----	----- DELINQUENT -----	----- OTHER -----
LEVY 286,649.30	LEVY 3,799.38	ATTY FEES 729.59
DISCOUNT00		COURT COST00
PENALTY00	PENALTY 456.99	ABST FEES00
INTEREST00	INTEREST 575.35	OTHER FEES00
TOTAL 286,649.30	TOTAL 4,831.72	TOTAL 729.59
M&O LEVY 235,918.09	M&O LEVY 3,227.59	
M&O DISCOUNT .. .00		
M&O PENALTY00	M&O PENALTY ... 388.22	
M&O INTEREST .. .00	M&O INTEREST .. 488.56	
M&O TOTAL 235,918.09	M&O TOTAL 4,104.37	
I&S LEVY 50,731.21	I&S LEVY 571.79	
I&S DISCOUNT .. .00		
I&S PENALTY00	I&S PENALTY ... 68.77	
I&S INTEREST .. .00	I&S INTEREST .. 86.79	
I&S TOTAL 50,731.21	I&S TOTAL 727.35	
TOTAL M&O 240,022.46		
TOTAL I&S 51,458.56		
	REF LEVY/PI (MO) 31.85-	
	REF LEVY/PI (IS) 6.86-	
	REFUND PI ONLY. 4.45-	RET CHK PI ONLY .00
DUE TO AGENCY . 291,481.02	RFND LEVY/PI .. 38.71-	RET CHK LEVY/PI .00
DUE TO ATTY ... 729.59	REFUND ATTY00	RET CHK ATTY .. .00
DUE TO ABST00	REFUND ABST00	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	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%		
January	410,663.33	420,215.70	419,324.96	423,617.14	1.02%		
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%	1,022,165.30	-

Fiscal YTD Compared to Prior Fiscal YTD:		
2018 - 2019:	1,022,165.30	
2016 - 2017:	904,334.78	
Difference:	117,830.52	13.03%

Allocation of Sales Tax Received:		
	City of Athens	AEDC
2018 - 2019	766,623.98	255,541.33
2017 - 2018	678,251.09	226,083.70