



MONTHLY REVENUE
AND EXPENSE REPORT

FISCAL YEAR 2019
FOR THE PERIOD ENDING
OCTOBER 31, 2018

Prepared by
FINANCE DEPARTMENT
January 25, 2019

Finance Department

Budget Report – 8.33% of FY 2019 Completed

General Fund Revenue and Expense Summary: The overall General Fund Budget is at 6.60% for operational revenues while General Fund expenditures are at 7.01%.

The City's current tax levy reports 6.87% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$284,885.70.

The City's total sales tax budget (2 cents) is estimated at a net \$4,144,602. The City has received a total of \$492,728.63 to date with the portion retained by the City totaling \$369,546.47. 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 \$123,182.16.

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 \$8,052.98 or 14.81% of budget. Expenditures YTD equal \$6,331.24, or 12.38% of budget.

Hotel/Motel Occupancy Fund: The total of all sources of revenue in the HOT Funds YTD is \$34,352.78 or 11.33% of budget. Expenditures YTD is \$14,001.40 or 10.99% 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 \$61,073.67 or 6.98% and YTD expenditures total \$25,525.06 or 2.95%.

Finance Department

Budget Report – 8.33% of FY 2019 Completed

Capital Projects Fund: The total of Expenditures this period was \$73,258.27. These Expenditures consist of \$1,808.79 for Central Fire Station Improvements, \$25,473.48 for North Fire Station Improvements, \$1,005 for Peach Park Improvements, \$44,971 for Booster Station.

Water and Sewer Fund: The City's Utility revenue YTD is \$506,294.41 or 8.56% of budget (this includes both the water sales and sewer revenue). YTD expenditures total \$287,948.41 or 5.86% 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: 08.33

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	275,568.24	275,568.24	0.00	3,704,106.64	6.92
10-4012 DELINQUENT TAXES	65,000	6,815.47	6,815.47	0.00	58,184.53	10.49
10-4015 PENALTY/INTEREST: TAXES	60,000	2,501.99	2,501.99	0.00	57,498.01	4.17
10-4021 SALES TAX COLLECTIONS	5,526,136	492,728.63	492,728.63	0.00	5,033,407.59	8.92
10-4021.1 SALES TAX CONTRA-AEDC	(1,381,534)	(123,182.16)	(123,182.16)	0.00	(1,258,351.90)	8.92
10-4022 STATE MIXED BEVERAGE TAX	31,000	9,156.00	9,156.00	0.00	21,844.00	29.54
TOTAL AD VALOREM /OTHER TAXES	8,280,277	663,588.17	663,588.17	0.00	7,616,688.87	8.01
<u>FRANCHISE</u>						
10-4100 FRANCHISE FEES	810,000	8,637.50	8,637.50	0.00	801,362.50	1.07
10-4121 FRANCHISE: SOLID WASTE	132,000	11,191.87	11,191.87	0.00	120,808.13	8.48
TOTAL FRANCHISE	942,000	19,829.37	19,829.37	0.00	922,170.63	2.11
<u>COURT/PUBLIC SAFETY</u>						
10-4201 INCOME FROM FINES/OTHER FEE	175,000	10,224.34	10,224.34	0.00	164,775.66	5.84
10-4201.2 FIVE/TEN PERCENT COURT FEES	6,200	344.33	344.33	0.00	5,855.67	5.55
10-4201.3 TIME PAYMENT FEES	5,300	378.00	378.00	0.00	4,922.00	7.13
10-4201.4 FAILURE TO APPEAR FEES	960	52.00	52.00	0.00	908.00	5.42
10-4201.5 CHILD SAFETY RESTRAINT FEES	45	0.00	0.00	0.00	45.00	0.00
10-4201.6 MUNICIPAL COURT TECH. FEE	4,000	272.00	272.00	0.00	3,728.00	6.80
10-4201.65 BUILDING SECURITY FEES	400	192.00	192.00	0.00	208.00	48.00
10-4201.8 JUDICIAL FEE RETAINED	755	43.09	43.09	0.00	711.91	5.71
10-4201.9 JUROR REIMBURSEMENT FEES	500	28.74	28.74	0.00	471.26	5.75
TOTAL COURT/PUBLIC SAFETY	193,160	11,534.50	11,534.50	0.00	181,625.50	5.97
<u>LICENSES/PERMITS</u>						
10-4345 RE-ZONING FEES	1,510	0.00	0.00	0.00	1,510.00	0.00
10-4361 PLATTING FEES	3,000	1,650.00	1,650.00	0.00	1,350.00	55.00
10-4362 PERMITS : MISCELLANEOUS	500	120.00	120.00	0.00	380.00	24.00
10-4365 PERMITS : BUILDING	80,000	4,875.00	4,875.00	0.00	75,125.00	6.09
10-4366 PERMITS : ELECTRICAL	10,000	460.00	460.00	0.00	9,540.00	4.60
10-4367 PERMITS : PLUMBING	12,000	190.00	190.00	0.00	11,810.00	1.58
10-4368 PERMITS : MECHANICAL	2,300	0.00	0.00	0.00	2,300.00	0.00
10-4371 PERMITS-CERT OF OCCUPANCY	1,500	200.00	200.00	0.00	1,300.00	13.33
10-4372 PERMITS : TREE REMOVAL	100	0.00	0.00	0.00	100.00	0.00
10-4374 PERMIT-FIRE SPRINKLER	0	130.00	130.00	0.00	(130.00)	0.00
10-4375 PERMITS : BURN	1,275	0.00	0.00	0.00	1,275.00	0.00
10-4376 PERMITS: ALCOHOL	840	0.00	0.00	0.00	840.00	0.00
TOTAL LICENSES/PERMITS	113,025	7,625.00	7,625.00	0.00	105,400.00	6.75
<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
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

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

10 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INTERGOVERNMENTAL</u>						
10-4633 CNTY FIRE/FIRST RESPONDER A	14,500	0.00	0.00	0.00	14,500.00	0.00
TOTAL INTERGOVERNMENTAL	14,500	0.00	0.00	0.00	14,500.00	0.00
<u>REIMBURSING REVENUE</u>						
10-4711 OTHER INSURANCE REIMBURSEME	5,000	0.00	0.00	0.00	5,000.00	0.00
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	0.00	0.00	0.00	160,000.00	0.00
TOTAL REIMBURSING REVENUE	176,000	0.00	0.00	0.00	176,000.00	0.00
<u>OTHER NON-OPERATING</u>						
10-4801 INTEREST EARNED	30,000	5,803.18	5,803.18	0.00	24,196.82	19.34
10-4810 LEASE REVENUE:PARKING LOT	500	0.00	0.00	0.00	500.00	0.00
10-4820 COMPOST SITE FEES	20,000	1,331.00	1,331.00	0.00	18,669.00	6.66
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	929.46	929.46	0.00	14,070.54	6.20
TOTAL OTHER NON-OPERATING	115,500	8,063.64	8,063.64	0.00	107,436.36	6.98
<u>OTHER NON-OPERATING</u>						
TOTAL REVENUE	10,761,203	710,640.68	710,640.68	0.00	10,050,561.86	6.60
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10 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-ADMINISTRATION</u>						
61-PERSONNEL SERVICES	316,155	30,794.46	30,794.46	0.00	285,360.70	9.74
62-SUPPLIES	3,340	431.57	431.57	0.00	2,908.43	12.92
63-CONTRACTUAL SERVICES	24,500	3,409.90	3,409.90	0.00	21,090.10	13.92
TOTAL 10-ADMINISTRATION	343,995	34,635.93	34,635.93	0.00	309,359.23	10.07
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	75,000	0.00	0.00	0.00	75,000.00	0.00
TOTAL 11-LEGAL	75,000	0.00	0.00	0.00	75,000.00	0.00
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	158,107	11,963.27	11,963.27	0.00	146,144.12	7.57
62-SUPPLIES	7,518	497.99	497.99	0.00	7,020.01	6.62
63-CONTRACTUAL SERVICES	32,200	943.14	943.14	0.00	31,256.86	2.93
TOTAL 12-HUMAN RESOURCES	197,825	13,404.40	13,404.40	0.00	184,420.99	6.78
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	101,687	0.00	0.00	0.00	101,687.12	0.00
62-SUPPLIES	12,560	0.00	0.00	0.00	12,560.00	0.00
63-CONTRACTUAL SERVICES	36,905	4,390.22	4,390.22	0.00	32,515.05	11.90
TOTAL 13-TECHNOLOGY	151,152	4,390.22	4,390.22	0.00	146,762.17	2.90
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	252,524	18,990.31	18,990.31	0.00	233,533.79	7.52
62-SUPPLIES	5,600	241.83	241.83	0.00	5,358.17	4.32
63-CONTRACTUAL SERVICES	38,380	939.16	939.16	0.00	37,440.84	2.45
TOTAL 14-FINANCE & TECHNOLOGY	296,504	20,171.30	20,171.30	0.00	276,332.80	6.80
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	350	0.00	0.00	0.00	350.00	0.00
63-CONTRACTUAL SERVICES	30,700	1,735.12	1,735.12	0.00	28,964.88	5.65
TOTAL 15-MAYOR/COUNCIL	31,050	1,735.12	1,735.12	0.00	29,314.88	5.59
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	113,190	8,734.36	8,734.36	0.00	104,455.88	7.72
62-SUPPLIES	3,500	1,319.00	1,319.00	0.00	2,181.00	37.69
63-CONTRACTUAL SERVICES	33,050	366.37	366.37	0.00	32,683.63	1.11
TOTAL 16-CITY SECRETARY	149,740	10,419.73	10,419.73	0.00	139,320.51	6.96
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	7,110	1,712.58	1,712.58	0.00	5,397.72	24.09
62-SUPPLIES	8,170	618.41	618.41	0.00	7,551.59	7.57
63-CONTRACTUAL SERVICES	168,000	12,215.65	12,215.65	0.00	155,784.35	7.27
65-CAPITAL OUTLAY	50,000	0.00	0.00	0.00	50,000.00	0.00
TOTAL 17-FACILITIES	233,280	14,546.64	14,546.64	0.00	218,733.66	6.24

10 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

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	656.25	656.25	0.00	42,843.75	1.51
TOTAL 18-SANITATION	50,500	656.25	656.25	0.00	49,843.75	1.30
<u>20-COMMUNITY DEVELOPMENT</u>						
<u>22-CODE ENFORCEMENT</u>						
61-PERSONNEL SERVICES	68,461	5,209.89	5,209.89	0.00	63,251.38	7.61
62-SUPPLIES	14,200	172.74	172.74	0.00	14,027.26	1.22
63-CONTRACTUAL SERVICES	12,200	660.98	660.98	0.00	11,539.02	5.42
TOTAL 22-CODE ENFORCEMENT	94,861	6,043.61	6,043.61	0.00	88,817.66	6.37
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	208,756	9,529.79	9,529.79	0.00	199,226.64	4.57
62-SUPPLIES	4,950	266.37	266.37	0.00	4,683.63	5.38
63-CONTRACTUAL SERVICES	42,850	4,023.81	4,023.81	0.00	38,826.19	9.39
TOTAL 24-PLANNING/DEVELOPMENT	256,556	13,819.97	13,819.97	0.00	242,736.46	5.39
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	422,252	29,673.93	29,673.93	0.00	392,577.83	7.03
62-SUPPLIES	114,820	8,271.04	8,271.04	0.00	106,548.96	7.20
63-CONTRACTUAL SERVICES	252,450	21,543.94	21,543.94	0.00	230,906.06	8.53
65-CAPITAL OUTLAY	350,000	0.00	0.00	0.00	350,000.00	0.00
TOTAL 32-STREET DEPARTMENT	1,139,522	59,488.91	59,488.91	0.00	1,080,032.85	5.22
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	412,674	29,493.86	29,493.86	0.00	383,180.22	7.15
62-SUPPLIES	50,620	2,836.60	2,836.60	0.00	47,783.40	5.60
63-CONTRACTUAL SERVICES	110,950	5,552.75	5,552.75	0.00	105,397.25	5.00
65-CAPITAL OUTLAY	0	6,792.20	6,792.20	31,682.00	(38,474.20)	0.00
TOTAL 34-PARKS DEPARTMENT	574,244	44,675.41	44,675.41	31,682.00	497,886.67	13.30
<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	0.00	0.00	0.00	13,468.00	0.00
TOTAL 35-CAIN CENTER	188,741	0.00	0.00	0.00	188,740.94	0.00
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	167,121	14,085.97	14,085.97	0.00	153,035.33	8.43
62-SUPPLIES	15,220	953.47	953.47	0.00	14,266.53	6.26
63-CONTRACTUAL SERVICES	14,150	574.70	574.70	0.00	13,575.30	4.06
TOTAL 38-FLEET MAINTENANCE	196,491	15,614.14	15,614.14	0.00	180,877.16	7.95
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,415,779	179,221.30	179,221.30	0.00	2,236,557.85	7.42
62-SUPPLIES	94,480	18,122.40	18,122.40	0.00	76,357.60	19.18
63-CONTRACTUAL SERVICES	117,400	14,213.10	14,213.10	0.00	103,186.90	12.11
TOTAL 46-FIRE SERVICES	2,627,659	211,556.80	211,556.80	0.00	2,416,102.35	8.05

10 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

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	3,658.55	3,658.55	0.00	46,220.24	7.33
62-SUPPLIES	5,100	271.34	271.34	0.00	4,828.66	5.32
63-CONTRACTUAL SERVICES	66,840	130.80	130.80	0.00	66,709.20	0.20
TOTAL 49-ANIMAL CONTROL	121,819	4,060.69	4,060.69	0.00	117,758.10	3.33
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	121,914	10,022.03	10,022.03	0.00	111,891.99	8.22
62-SUPPLIES	5,600	103.74	103.74	0.00	5,496.26	1.85
63-CONTRACTUAL SERVICES	14,700	868.55	868.55	0.00	13,831.45	5.91
TOTAL 50-MUNICIPAL COURT	142,214	10,994.32	10,994.32	0.00	131,219.70	7.73
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	282,390	21,418.80	21,418.80	0.00	260,971.00	7.58
62-SUPPLIES	6,800	1,039.99	1,039.99	0.00	5,760.01	15.29
63-CONTRACTUAL SERVICES	9,350	192.42	192.42	0.00	9,157.58	2.06
TOTAL 51-POLICE ADMINISTRATION	298,540	22,651.21	22,651.21	0.00	275,888.59	7.59
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	503,920	32,681.08	32,681.08	0.00	471,238.92	6.49
62-SUPPLIES	16,050	842.86	842.86	0.00	15,207.14	5.25
63-CONTRACTUAL SERVICES	16,150	2,842.00	2,842.00	0.00	13,308.00	17.60
TOTAL 52-POLICE INVESTIGATION	536,120	36,365.94	36,365.94	0.00	499,754.06	6.78
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	1,723,716	109,411.12	109,411.12	0.00	1,614,304.81	6.35
62-SUPPLIES	78,950	3,391.16	3,391.16	0.00	75,558.84	4.30
63-CONTRACTUAL SERVICES	30,050	621.18	621.18	0.00	29,428.82	2.07
66-OPERATING TRANSFERS	25,200	0.00	0.00	0.00	25,200.00	0.00
TOTAL 53-POLICE PATROL	1,857,916	113,423.46	113,423.46	0.00	1,744,492.47	6.10
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	556,877	43,078.11	43,078.11	0.00	513,798.68	7.74
62-SUPPLIES	21,450	583.86	583.86	0.00	20,866.14	2.72
63-CONTRACTUAL SERVICES	82,900	27,894.41	27,894.41	0.00	55,005.59	33.65
TOTAL 54-POLICE SUPPORT SERV	661,227	71,556.38	71,556.38	0.00	589,670.41	10.82
<u>55-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	24,085	2,356.48	2,356.48	0.00	21,728.52	9.78
63-CONTRACTUAL SERVICES	302,504	2,171.09	2,171.09	0.00	300,332.78	0.72
66-OPERATING TRANSFERS	100,000	0.00	0.00	0.00	100,000.00	0.00
TOTAL 55-NON-DEPARTMENTAL	426,589	4,527.57	4,527.57	0.00	422,061.30	1.06
TOTAL EXPENSES	10,651,547	714,738.00	714,738.00	31,682.00	9,905,126.71	7.01
REVENUE OVER/(UNDER) EXPENSES	109,656 (	4,097.32)	4,097.32)	31,682.00)	145,435.15	32.63-

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

11 -AIRPORT FUND

% OF YEAR COMPLETED: 08.33

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	5,313.27	5,313.27	0.00 (	113.27)	102.18
11-4348.25 HANGER RENT	42,000	2,510.00	2,510.00	0.00	39,490.00	5.98
11-4348.3 INSTRUCTION AND PLANE RENTA	225	21.10	21.10	0.00	203.90	9.38
11-4348.4 AIRCRAFT CHARTER AND TAXI	18	0.00	0.00	0.00	18.00	0.00
11-4348.5 AIRPORT SALES	142	2.04	2.04	0.00	139.96	1.44
11-4348.6 AIRCRAFT MAINTENANCE	300	33.00	33.00	0.00	267.00	11.00
11-4348.7 FUEL SALES	1,885	167.76	167.76	0.00	1,717.24	8.90
TOTAL OPERATING REVENUE	49,770	8,047.17	8,047.17	0.00	41,722.83	16.17
<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	5.81	5.81	0.00	599.19	0.96
TOTAL OTHER NON-OPERATING	605	5.81	5.81	0.00	599.19	0.96
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	54,375	8,052.98	8,052.98	0.00	46,322.02	14.81
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CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: OCTOBER 31ST, 2018

11 -AIRPORT FUND

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>36-AIRPORT</u>						
62-SUPPLIES	2,525	27.00	27.00	0.00	2,498.00	1.07
63-CONTRACTUAL SERVICES	15,459	6,304.24	6,304.24	0.00	9,154.76	40.78
66-OPERATING TRANSFERS	33,155	0.00	0.00	0.00	33,155.00	0.00
TOTAL 36-AIRPORT	51,139	6,331.24	6,331.24	0.00	44,807.76	12.38
<u>55-NON-DEPARTMENTAL</u>						
TOTAL EXPENSES	51,139	6,331.24	6,331.24	0.00	44,807.76	12.38
REVENUE OVER/(UNDER) EXPENSES	3,236	1,721.74	1,721.74	0.00	1,514.26	53.21

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

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 08.33

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	34,236.59	34,236.59	0.00	266,763.41	11.37
12-4801 INTEREST INCOME	<u>2,160</u>	<u>116.19</u>	<u>116.19</u>	<u>0.00</u>	<u>2,043.81</u>	<u>5.38</u>
TOTAL AD VALOREM/OTHER TAXES	303,160	34,352.78	34,352.78	0.00	268,807.22	11.33
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TOTAL REVENUE	303,160	34,352.78	34,352.78	0.00	268,807.22	11.33
	=====	=====	=====	=====	=====	=====

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 08.33

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	5,198.88	5,198.88	0.00	62,029.51	7.73
62-SUPPLIES	8,100	0.00	0.00	0.00	8,100.00	0.00
63-CONTRACTUAL SERVICES	200,626	8,802.52	8,802.52	18,596.76	173,226.46	13.66
66-OPERATING TRANSFERS	20,575	0.00	0.00	0.00	20,575.00	0.00
TOTAL 72-TOURISM	296,529	14,001.40	14,001.40	18,596.76	263,930.97	10.99
TOTAL EXPENSES	296,529	14,001.40	14,001.40	18,596.76	263,930.97	10.99
REVENUE OVER/(UNDER) EXPENSES	6,631	20,351.38	20,351.38	(18,596.76)	4,876.25	26.46

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

20 -INTEREST AND SINKING FUND

% OF YEAR COMPLETED: 08.33

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	59,257.34	59,257.34	0.00	796,491.95	6.92
20-4012 DELINQUENT	9,250	1,301.64	1,301.64	0.00	7,948.36	14.07
20-4015 PENALTY/INTEREST-TAX	9,500	514.69	514.69	0.00	8,985.31	5.42
TOTAL AD VALOREM / OTHER TAXES	874,499	61,073.67	61,073.67	0.00	813,425.62	6.98
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
<u>OTHER NON-OPERATING</u>						
20-4801 INTEREST EARNED	500	4.47	4.47	0.00	495.53	0.89
TOTAL OTHER NON-OPERATING	500	4.47	4.47	0.00	495.53	0.89
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	874,999	61,078.14	61,078.14	0.00	813,921.15	6.98
	=====	=====	=====	=====	=====	=====

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

20 -INTEREST AND SINKING FUND

% OF YEAR COMPLETED: 08.33

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	25,525.06	25,525.06	0.00	838,875.18	2.95
TOTAL 68-DEBT SERVICE	864,400	25,525.06	25,525.06	0.00	838,875.18	2.95
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TOTAL EXPENSES	864,400	25,525.06	25,525.06	0.00	838,875.18	2.95
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REVENUE OVER/(UNDER) EXPENSES	10,599	35,553.08	35,553.08	0.00	(24,954.03)	335.44
	=====	=====	=====	=====	=====	=====

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

30 -CAPITAL PROJECTS FUND

% OF YEAR COMPLETED: 08.33

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	18,074.12	18,074.12	0.00	(18,074.12)	0.00
TOTAL OTHER NON-OPERATING	0	18,074.12	18,074.12	0.00	(18,074.12)	0.00
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	0	18,074.12	18,074.12	0.00	(18,074.12)	0.00
	=====	=====	=====	=====	=====	=====

30 -CAPITAL PROJECTS FUND

% OF YEAR COMPLETED: 08.33

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>73,258.27</u>	<u>73,258.27</u>	<u>244,426.30</u>	<u>6,884,624.93</u>	<u>4.41</u>
TOTAL 03-CAPITAL IMPROVEMENTS	7,202,310	73,258.27	73,258.27	322,645.07	6,806,406.16	5.50
<hr/>						
TOTAL EXPENSES	7,202,310	73,258.27	73,258.27	322,645.07	6,806,406.16	5.50
<hr/>						
REVENUE OVER/(UNDER) EXPENSES	(7,202,310)	(55,184.15)	(55,184.15)	(322,645.07)	(6,824,480.28)	5.25
<hr/>						

40 -UTILITY FUND

% OF YEAR COMPLETED: 08.33

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	239,541.00	239,541.00	0.00	2,704,154.00	8.14
40-4462 WATER TAP FEES	15,000	6,560.00	6,560.00	0.00	8,440.00	43.73
40-4463 WASTEWATER SERVICES	2,670,040	233,906.55	233,906.55	0.00	2,436,133.45	8.76
40-4468 BULK WATER SALES	10,000	354.63	354.63	0.00	9,645.37	3.55
40-4469 INSPECTION FEE	25,000	1,740.00	1,740.00	0.00	23,260.00	6.96
40-4469.1 TURN ON FEE/VACATION	425 (	60.00) (	60.00)	0.00	485.00	14.12-
40-4469.2 RECONNECT FEE	45,000	3,300.00	3,300.00	0.00	41,700.00	7.33
40-4471 SYSTEM FEES	980	255.00	255.00	0.00	725.00	26.02
40-4472 WASTEWATER TAP FEE	7,000	3,645.00	3,645.00	0.00	3,355.00	52.07
40-4475 DISPOSAL FEES/PERMITS	45,000	2,203.00	2,203.00	0.00	42,797.00	4.90
40-4499.1 RETURNED CK FEES	1,000	150.00	150.00	0.00	850.00	15.00
TOTAL OPERATING REVENUE	5,763,140	491,595.18	491,595.18	0.00	5,271,544.82	8.53
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
<u>INTERGOVERNMENTAL RECEIPTS</u>						
<u>REIMBURSING REVENUE</u>						
<u>OTHER NON-OPERATING REVENUE</u>						
40-4801 INTEREST EARNED	26,000	4,007.72	4,007.72	0.00	21,992.28	15.41
40-4802 DISCOUNTS EARNED	400	36.08	36.08	0.00	363.92	9.02
40-4803 PENALTY RECEIPTS	92,000	9,238.60	9,238.60	0.00	82,761.40	10.04
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	1,224.00	1,224.00	0.00	11,776.00	9.42
40-4899 MISCELLANEOUS REVENUE	5,000	192.83	192.83	0.00	4,807.17	3.86
TOTAL OTHER NON-OPERATING REVENUE	152,070	14,699.23	14,699.23	0.00	137,370.77	9.67
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	5,915,210	506,294.41	506,294.41	0.00	5,408,915.59	8.56
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40 -UTILITY FUND

% OF YEAR COMPLETED: 08.33

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	8,385.20	8,385.20	0.00	102,486.87	7.56
62-SUPPLIES	11,990	0.00	0.00	0.00	11,990.00	0.00
63-CONTRACTUAL SERVICES	57,150	106.26	106.26	0.00	57,043.74	0.19
TOTAL 61-UTILITY ADMINISTRATION	180,012	8,491.46	8,491.46	0.00	171,520.61	4.72
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	465,965	29,615.65	29,615.65	0.00	436,349.42	6.36
62-SUPPLIES	182,740	3,215.63	3,215.63	0.00	179,524.37	1.76
63-CONTRACTUAL SERVICES	538,750	72,529.75	72,529.75	0.00	466,220.25	13.46
65-CAPITAL OUTLAY	175,000	0.00	0.00	48,864.53	126,135.47	27.92
TOTAL 62-WATER UTILITY	1,362,455	105,361.03	105,361.03	48,864.53	1,208,229.51	11.32
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	619,090	45,924.67	45,924.67	0.00	573,165.82	7.42
62-SUPPLIES	192,600	8,612.79	8,612.79	0.00	183,987.21	4.47
63-CONTRACTUAL SERVICES	169,100	1,714.64	1,714.64	0.00	167,385.36	1.01
65-CAPITAL OUTLAY	100,000	0.00	0.00	0.00	100,000.00	0.00
TOTAL 63-DISTRIBUTION&COLLECTIO	1,080,790	56,252.10	56,252.10	0.00	1,024,538.39	5.20
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	414,281	30,567.35	30,567.35	0.00	383,713.71	7.38
62-SUPPLIES	116,600	9,897.50	9,897.50	0.00	106,702.50	8.49
63-CONTRACTUAL SERVICES	712,500	50,610.00	50,610.00	0.00	661,890.00	7.10
65-CAPITAL OUTLAY	100,000	0.00	0.00	7,953.00	92,047.00	7.95
TOTAL 65-WASTEWATER UTILITY	1,343,381	91,074.85	91,074.85	7,953.00	1,244,353.21	7.37
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	169,541	12,594.55	12,594.55	0.00	156,946.19	7.43
62-SUPPLIES	28,000	1,693.58	1,693.58	0.00	26,306.42	6.05
63-CONTRACTUAL SERVICES	16,035	3,435.81	3,435.81	0.00	12,599.19	21.43
65-CAPITAL OUTLAY	25,000	0.00	0.00	0.00	25,000.00	0.00
TOTAL 66-UTILITY BILLING	238,576	17,723.94	17,723.94	0.00	220,851.80	7.43
<u>69-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	8,030	611.38	611.38	0.00	7,418.62	7.61
63-CONTRACTUAL SERVICES	79,030	8,433.65	8,433.65	0.00	70,596.35	10.67
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	9,045.03	9,045.03	0.00	1,670,167.76	0.54
<u>55-NON-DEPARTMENTAL</u>						
TOTAL EXPENSES	5,884,427	287,948.41	287,948.41	56,817.53	5,539,661.28	5.86
REVENUE OVER/(UNDER) EXPENSES	30,783	218,346.00	218,346.00	(56,817.53)	(130,745.69)	524.74

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												\$275,568.24
Delinquent (10-4012)	\$6,815.47												\$6,815.47
P & I (10-4015)	\$2,501.99												\$2,501.99
Total GF	\$284,885.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$284,885.70
<i>Debt Service</i>													
Current (20-4011)	\$59,257.34												\$59,257.34
Discounts (20-4011)	\$0.00												\$0.00
Delinquent (20-4012)	\$1,301.64												\$1,301.64
P & I (20-4015)	\$514.69												\$514.69
Total Debt Service	\$61,073.67	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,073.67
Total Deposits	\$345,959.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$345,959.37
HC Monthly Summary													
<i>M&O</i>													
Current	\$275,568.24												\$275,568.24
Discounts	\$0.00												\$0.00
Penalty & Interest	\$0.00												\$0.00
Delinquent Taxes	\$6,815.47												\$6,815.47
P & I	\$2,501.99												\$2,501.99
<i>I&S</i>													
Current	\$59,257.34												\$59,257.34
Discounts	\$0.00												\$0.00
Penalty & Interest	\$0.00												\$0.00
Delinquent Taxes	\$1,301.64												\$1,301.64
P & I	\$514.69												\$514.69
<i>Adjustments-VIT Overage</i>													
Total Collections	\$345,959.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$345,959.37
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.

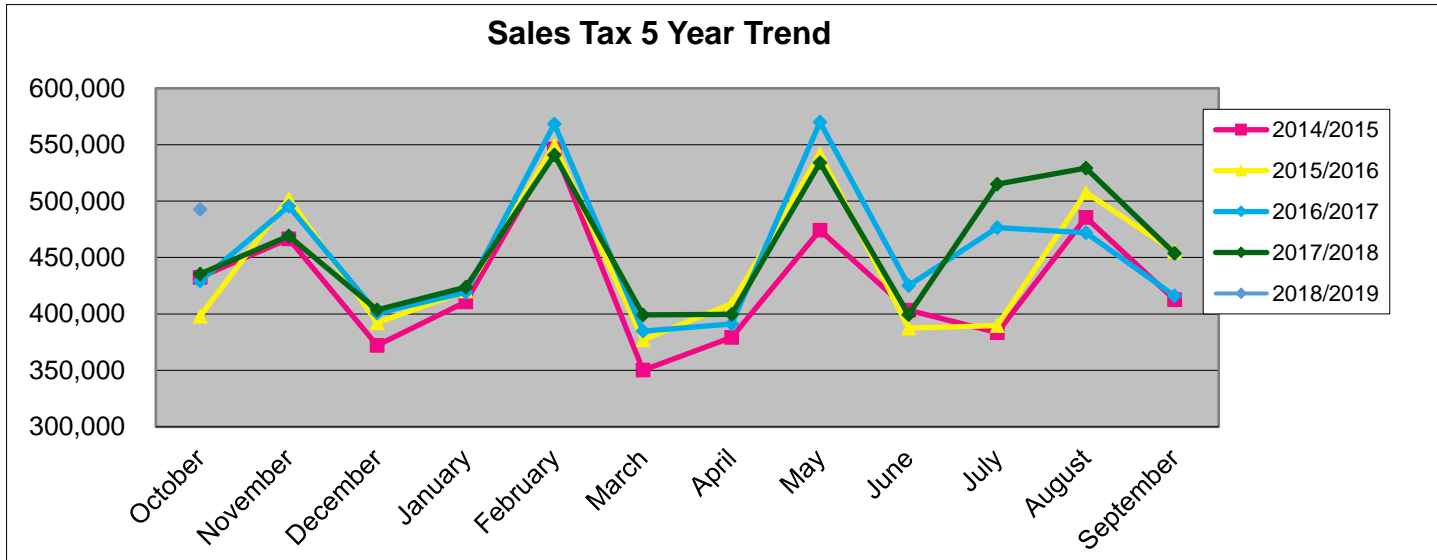
----- CURRENT -----		----- DELINQUENT -----		----- OTHER -----	
LEVY	334,825.58	LEVY	8,117.11	ATTY FEES	1,087.77
DISCOUNT .....	.00			COURT COST .....	.00
PENALTY .....	.00	PENALTY	710.48	ABST FEES .....	.00
INTEREST .....	.00	INTEREST	2,306.20	OTHER FEES .....	.00
TOTAL	334,825.58	TOTAL	11,133.79	TOTAL	1,087.77
M&O LEVY	275,568.24	M&O LEVY	6,815.47		
M&O DISCOUNT ..	.00				
M&O PENALTY ...	.00	M&O PENALTY ...	597.69		
M&O INTEREST ..	.00	M&O INTEREST ..	1,904.30		
M&O TOTAL	275,568.24	M&O TOTAL	9,317.46		
I&S LEVY	59,257.34	I&S LEVY	1,301.64		
I&S DISCOUNT ..	.00				
I&S PENALTY ...	.00	I&S PENALTY ...	112.79		
I&S INTEREST ..	.00	I&S INTEREST ..	401.90		
I&S TOTAL	59,257.34	I&S TOTAL	1,816.33		
TOTAL M&O	284,885.70				
TOTAL I&S	61,073.67				
		REF LEVY/PI (MO)	342.26-		
		REF LEVY/PI (IS)	73.60-		
		REFUND PI ONLY.	.00	RET CHK PI ONLY	.00
DUE TO AGENCY .	345,959.37	RFND LEVY/PI ..	415.86-	RET CHK LEVY/PI	.00
DUE TO ATTY ...	1,087.77	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	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%		
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%	492,728.63	-

Fiscal YTD Compared to Prior Fiscal YTD:		
2018 - 2019:	492,728.63	
2016 - 2017:	435,347.60	
Difference:	57,381.03	13.18%

Allocation of Sales Tax Received:		
	City of Athens	AEDC
2018 - 2019	369,546.47	123,182.16
2017 - 2018	326,510.70	108,836.90