



**MONTHLY REVENUE
AND EXPENSE REPORT**

Fiscal Year 2018
YEAR-TO-DATE OPERATIONS
AS OF FEBRUARY 28, 2018

Prepared by
FINANCE DEPARTMENT
APRIL 2, 2018

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2018

10 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

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	4,031,196	298,238.67	3,797,635.29	0.00	233,560.71	94.21
10-4012 DELINQUENT TAXES	70,000	5,778.59	35,192.18	0.00	34,807.82	50.27
10-4015 PENALTY/INTEREST: TAXES	60,000	6,970.92	18,134.30	0.00	41,865.70	30.22
10-4021 SALES TAX COLLECTIONS	5,395,816	540,892.25	2,272,372.33	0.00	3,123,443.67	42.11
10-4021.1 SALES TAX CONTRA-AEDC	(1,348,954)	(135,223.06)	(568,093.09)	0.00	(780,860.91)	42.11
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	716,657.37	5,570,924.57	0.00	2,668,933.43	67.61
<u>FRANCHISE</u>						
10-4100 FRANCHISE FEES	803,055	18,155.73	105,156.46	0.00	697,898.54	13.09
10-4121 FRANCHISE: SOLID WASTE	<u>129,463</u>	<u>22,475.15</u>	<u>54,882.36</u>	<u>0.00</u>	<u>74,580.64</u>	<u>42.39</u>
TOTAL FRANCHISE	932,518	40,630.88	160,038.82	0.00	772,479.18	17.16
<u>COURT/PUBLIC SAFETY</u>						
10-4201 INCOME FROM FINES/OTHER FEE	250,000	17,182.83	62,077.70	0.00	187,922.30	24.83
10-4201.2 FIVE/TEN PERCENT COURT FEES	7,000	558.50	2,270.77	0.00	4,729.23	32.44
10-4201.3 TIME PAYMENT FEES	7,000	418.00	1,954.88	0.00	5,045.12	27.93
10-4201.4 FAILURE TO APPEAR FEES	0	72.00	316.45	0.00	(316.45)	0.00
10-4201.6 MUNICIPAL COURT TECH. FEE	0	449.44	1,787.13	0.00	(1,787.13)	0.00
10-4201.65 BUILDING SECURITY FEES	0	277.06	1,123.67	0.00	(1,123.67)	0.00
10-4201.8 JUDICIAL FEE RETAINED	0	71.10	283.95	0.00	(283.95)	0.00
10-4201.9 JUROR REIMBURSEMENT FEES	<u>0</u>	<u>47.38</u>	<u>189.30</u>	<u>0.00</u>	<u>(189.30)</u>	<u>0.00</u>
TOTAL COURT/PUBLIC SAFETY	264,000	19,076.31	70,003.85	0.00	193,996.15	26.52
<u>LICENSES/PERMITS</u>						
10-4302 ELECTRICIAN LICENSE	0	60.00	480.00	0.00	(480.00)	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	13,886.63	31,515.68	0.00	65,484.32	32.49
10-4366 PERMITS : ELECTRICAL	12,650	240.00	1,646.92	0.00	11,003.08	13.02
10-4367 PERMITS : PLUMBING	14,304	820.00	3,220.00	0.00	11,084.00	22.51
10-4368 PERMITS : MECHANICAL	4,213	80.00	190.00	0.00	4,023.00	4.51
10-4369 PERMITS : MOBILE HOMES	100	0.00	0.00	0.00	100.00	0.00
10-4371 PERMITS-CERT OF OCCUPANCY	0	100.00	1,100.00	0.00	(1,100.00)	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	50.00	540.00	0.00	660.00	45.00
10-4376 PERMITS: ALCOHOL	500	0.00	240.00	0.00	260.00	48.00
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	15,236.63	41,191.10	0.00	93,125.90	30.67
<u>OTHER OPERATING REVENUE</u>						
10-4499.1 RETURNED CHECK FEES	<u>0</u>	<u>25.00</u>	<u>25.00</u>	<u>0.00</u>	<u>(25.00)</u>	<u>0.00</u>
TOTAL OTHER OPERATING REVENUE	0	25.00	25.00	0.00	(25.00)	0.00

CITY OF ATHENS
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 AS OF: FEBRUARY 28TH, 2018

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REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INTRAGOVERNMENTAL</u>						
10-4511 OPERATING TRANSFERS - FUND	37,367	24,911.32	37,367.00	0.00	0.00	100.00
10-4512 OPERATING TRANSFERS - FUND	37,367	24,911.32	37,367.00	0.00	0.00	100.00
10-4540 OPERATING TRF - FUND 40	<u>771,764</u>	<u>133,981.32</u>	<u>385,882.00</u>	<u>0.00</u>	<u>385,882.00</u>	<u>50.00</u>
TOTAL INTRAGOVERNMENTAL	846,498	183,803.96	460,616.00	0.00	385,882.00	54.41
<u>INTERGOVERNMENTAL</u>						
10-4633 CNTY FIRE/FIRST RESPONDER A	<u>15,657</u>	<u>0.00</u>	<u>14,865.94</u>	<u>0.00</u>	<u>791.06</u>	<u>94.95</u>
TOTAL INTERGOVERNMENTAL	15,657	0.00	14,865.94	0.00	791.06	94.95
<u>REIMBURSING REVENUE</u>						
10-4710 WORKERS COMPENSATION REIM.	0	0.00	917.43	0.00 (917.43)	0.00
10-4711 OTHER INSURANCE REIMBURSEME	5,000	114.52	15,574.27	0.00 (10,574.27)	311.49
10-4740 HOUSE DEMO/LOT CLEANUP	1,000	0.00	0.98	0.00	999.02	0.10
10-4770 GRANTS REIMBURSEMENT	121,943	5,250.00	5,250.00	0.00	116,693.02	4.31
10-4799 OTHER REIMBURSING REVENUE	<u>385,000</u>	<u>0.00</u>	<u>301.00</u>	<u>0.00</u>	<u>384,699.00</u>	<u>0.08</u>
TOTAL REIMBURSING REVENUE	512,943	5,364.52	22,043.68	0.00	490,899.34	4.30
<u>OTHER NON-OPERATING</u>						
10-4801 INTEREST EARNED	15,362	3,055.80	11,818.86	0.00	3,543.14	76.94
10-4820 COMPOST SITE FEES	14,968	763.00	3,639.00	0.00	11,329.00	24.31
10-4821 AUCTION PROCEEDS	25,000	0.00	0.00	0.00	25,000.00	0.00
10-4899 MISCELLANEOUS REVENUE	<u>154,710</u>	<u>507.09</u>	<u>3,145.84</u>	<u>0.00</u>	<u>151,564.16</u>	<u>2.03</u>
TOTAL OTHER NON-OPERATING	210,040	4,325.89	18,603.70	0.00	191,436.30	8.86
TOTAL REVENUE	11,155,831	985,120.56	6,358,312.66	0.00	4,797,518.36	57.00

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<u>10-CITY MANAGER</u>						
61-PERSONNEL SERVICES	284,255	18,916.07	58,116.04	0.00	226,138.47	20.45
62-SUPPLIES	4,390	29.04	147.50	0.00	4,242.50	3.36
63-CONTRACTUAL SERVICES	<u>69,165</u>	<u>748.61</u>	<u>62,054.27</u>	<u>0.00</u>	<u>7,110.73</u>	<u>89.72</u>
TOTAL 10-CITY MANAGER	357,810	19,693.72	120,317.81	0.00	237,491.70	33.63
<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>13,444.16</u>	<u>40,047.52</u>	<u>0.00</u>	<u>61,752.48</u>	<u>39.34</u>
TOTAL 11-LEGAL	101,850	13,444.16	40,047.52	0.00	61,802.48	39.32
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	155,475	13,184.54	62,528.01	0.00	92,947.05	40.22
62-SUPPLIES	9,444	313.75	1,453.18	0.00	7,990.82	15.39
63-CONTRACTUAL SERVICES	<u>42,000</u>	<u>2,710.76</u>	<u>15,501.34</u>	<u>0.00</u>	<u>26,498.66</u>	<u>36.91</u>
TOTAL 12-HUMAN RESOURCES	206,919	16,209.05	79,482.53	0.00	127,436.53	38.41
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	257,800	11,278.74	88,816.40	0.00	168,983.27	34.45
62-SUPPLIES	7,700	341.17	3,440.17	0.00	4,259.83	44.68
63-CONTRACTUAL SERVICES	<u>60,700</u>	<u>494.58</u>	<u>22,175.01</u>	<u>0.00</u>	<u>38,524.99</u>	<u>36.53</u>
TOTAL 14-FINANCE & TECHNOLOGY	326,200	12,114.49	114,431.58	0.00	211,768.09	35.08
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	150	16.82	183.94	0.00	(33.94)	122.63
63-CONTRACTUAL SERVICES	<u>46,100</u>	<u>1,035.07</u>	<u>13,264.80</u>	<u>0.00</u>	<u>32,835.20</u>	<u>28.77</u>
TOTAL 15-MAYOR/COUNCIL	46,250	1,051.89	13,448.74	0.00	32,801.26	29.08
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	111,765	8,498.50	44,299.61	0.00	67,465.88	39.64
62-SUPPLIES	4,200	150.16	2,183.23	0.00	2,016.77	51.98
63-CONTRACTUAL SERVICES	<u>34,603</u>	<u>370.58</u>	<u>3,574.82</u>	<u>0.00</u>	<u>31,028.18</u>	<u>10.33</u>
TOTAL 16-CITY SECRETARY	150,568	9,019.24	50,057.66	0.00	100,510.83	33.25
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	46,551	1,712.58	4,428.62	0.00	42,122.31	9.51
62-SUPPLIES	9,670	164.50	1,464.73	0.00	8,205.27	15.15
63-CONTRACTUAL SERVICES	<u>104,900</u>	<u>5,963.88</u>	<u>38,241.59</u>	<u>0.00</u>	<u>66,658.41</u>	<u>36.46</u>
TOTAL 17-FACILITIES	161,121	7,840.96	44,134.94	0.00	116,985.99	27.39
<u>20-COMMUNITY DEVELOPMENT</u>						
<u>22-CODE ENFORCEMENT</u>						
61-PERSONNEL SERVICES	122,139	8,667.19	44,958.11	0.00	77,180.98	36.81
62-SUPPLIES	13,742	730.19	8,385.99	0.00	5,356.01	61.02
63-CONTRACTUAL SERVICES	<u>55,960</u>	<u>2,953.08</u>	<u>7,641.04</u>	<u>0.00</u>	<u>48,318.96</u>	<u>13.65</u>
TOTAL 22-CODE ENFORCEMENT	191,841	12,350.46	60,985.14	0.00	130,855.95	31.79

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<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	258,994	20,203.10	99,655.83	0.00	159,338.06	38.48
62-SUPPLIES	12,563	118.14	3,082.43	52.65	9,427.92	24.95
63-CONTRACTUAL SERVICES	<u>95,021</u>	<u>5,649.24</u>	<u>30,294.43</u>	<u>10,715.00</u>	<u>54,011.57</u>	<u>43.16</u>
TOTAL 24-PLANNING/DEVELOPMENT	366,578	25,970.48	133,032.69	10,767.65	222,777.55	39.23
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	487,737	32,262.94	185,340.63	0.00	302,396.50	38.00
62-SUPPLIES	141,820	5,786.41	25,043.93	202.67	116,573.40	17.80
63-CONTRACTUAL SERVICES	232,050	917.19	63,502.04	1,695.26	166,852.70	28.10
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	38,966.54	384,930.50	292,554.03	534,122.60	55.92
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	527,934	29,151.49	154,886.97	0.00	373,047.12	29.34
62-SUPPLIES	57,320	3,079.31	19,931.01	227.67	37,161.32	35.17
63-CONTRACTUAL SERVICES	250,586	11,966.28	94,898.06	43,395.00	112,292.98	55.19
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	44,197.08	284,389.52	43,622.67	618,327.94	34.66
<u>36-AIRPORT</u>						
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	176,192	12,812.45	67,927.64	0.00	108,263.87	38.55
62-SUPPLIES	14,770	556.84	3,662.96	57.15	11,049.89	25.19
63-CONTRACTUAL SERVICES	13,350	381.56	5,148.19	1,840.78	6,361.03	52.35
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	13,750.85	88,702.79	1,897.93	113,710.79	44.34
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,488,400	172,430.13	1,012,918.99	0.00	1,475,480.63	40.71
62-SUPPLIES	78,580	5,541.49	13,699.97	3,464.02	61,416.01	21.84
63-CONTRACTUAL SERVICES	125,275	4,028.31	37,902.26	0.00	87,372.74	30.26
64-LONG-TERM DEBT	101,100	0.00	16,850.04	0.00	84,250.20	16.67
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	181,999.93	1,165,341.26	99,953.02	1,708,519.58	42.55
<u>48-POLICE SERVICES</u>						
<u>49-ANIMAL CONTROL</u>						
61-PERSONNEL SERVICES	50,044	3,564.02	19,288.27	0.00	30,755.42	38.54
62-SUPPLIES	5,100	380.07	1,141.17	52.67	3,906.16	23.41
63-CONTRACTUAL SERVICES	<u>66,840</u>	<u>8.95</u>	<u>29,880.12</u>	<u>0.00</u>	<u>36,959.88</u>	<u>44.70</u>
TOTAL 49-ANIMAL CONTROL	121,984	3,953.04	50,309.56	52.67	71,621.46	41.29
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	95,006	7,066.63	40,285.92	0.00	54,719.75	42.40
62-SUPPLIES	4,300	343.39	2,641.30	0.00	1,658.70	61.43
63-CONTRACTUAL SERVICES	<u>14,015</u>	<u>466.72</u>	<u>6,264.64</u>	<u>0.00</u>	<u>7,750.36</u>	<u>44.70</u>
TOTAL 50-MUNICIPAL COURT	113,321	7,876.74	49,191.86	0.00	64,128.81	43.41

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<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	286,762	20,478.86	106,865.71	0.00	179,896.37	37.27
62-SUPPLIES	6,800	472.16	2,821.59	52.67	3,925.74	42.27
63-CONTRACTUAL SERVICES	<u>9,350</u>	<u>787.33</u>	<u>1,373.78</u>	<u>0.00</u>	<u>7,976.22</u>	<u>14.69</u>
TOTAL 51-POLICE ADMINISTRATION	302,912	21,738.35	111,061.08	52.67	191,798.33	36.68
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	450,432	32,030.54	169,297.28	0.00	281,135.14	37.59
62-SUPPLIES	15,050	2,164.80	4,489.37	52.67	10,507.96	30.18
63-CONTRACTUAL SERVICES	<u>16,150</u>	<u>2,256.71</u>	<u>3,320.93</u>	<u>0.00</u>	<u>12,829.07</u>	<u>20.56</u>
TOTAL 52-POLICE INVESTIGATION	481,632	36,452.05	177,107.58	52.67	304,472.17	36.78
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	1,919,020	108,003.92	702,870.20	0.00	1,216,149.65	36.63
62-SUPPLIES	78,950	14,393.17	34,427.51	52.67	44,469.82	43.67
63-CONTRACTUAL SERVICES	<u>29,650</u>	<u>1,081.46</u>	<u>9,486.01</u>	<u>0.00</u>	<u>20,163.99</u>	<u>31.99</u>
TOTAL 53-POLICE PATROL	2,027,620	123,478.55	746,783.72	52.67	1,280,783.46	36.83
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	586,222	34,972.73	187,396.13	0.00	398,826.23	31.97
62-SUPPLIES	21,450	414.68	4,053.80	0.00	17,396.20	18.90
63-CONTRACTUAL SERVICES	<u>86,400</u>	<u>2,593.32</u>	<u>37,462.08</u>	<u>0.00</u>	<u>48,937.92</u>	<u>43.36</u>
TOTAL 54-POLICE SUPPORT SERV	694,072	37,980.73	228,912.01	0.00	465,160.35	32.98
<u>55-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	23,000	0.00	204.03	0.00	22,795.97	0.89
62-SUPPLIES	0	0.00	88.18	0.00	(88.18)	0.00
63-CONTRACTUAL SERVICES	<u>420,761</u>	<u>32,860.55</u>	<u>248,417.58</u>	<u>65,086.22</u>	<u>107,257.20</u>	<u>74.51</u>
TOTAL 55-NON-DEPARTMENTAL	443,761	32,860.55	248,709.79	65,086.22	129,964.99	70.71
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TOTAL EXPENSES	11,430,511	660,948.86	4,191,378.28	514,092.20	6,725,040.86	41.17
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REVENUE OVER/ (UNDER) EXPENSES	(274,680)	324,171.70	2,166,934.38	(514,092.20)	(1,927,522.50)	601.73-
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12 -HOTEL OCCUPANCY TAX FUND

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EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>55-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	0	181.27	833.30	0.00	(833.30)	0.00
TOTAL 55-NON-DEPARTMENTAL	0	181.27	833.30	0.00	(833.30)	0.00
<u>72-TOURISM</u>						
61-PERSONNEL SERVICES	65,174	5,063.36	25,652.51	0.00	39,521.73	39.36
62-SUPPLIES	56,400	167.89	308.33	0.00	56,091.67	0.55
63-CONTRACTUAL SERVICES	189,910	1,587.95	37,910.53	12,800.00	139,199.47	26.70
66-OPERATING TRANSFERS	<u>37,367</u>	<u>24,911.32</u>	<u>37,367.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL 72-TOURISM	348,851	31,730.52	101,238.37	12,800.00	234,812.87	32.69
<hr/>						
TOTAL EXPENSES	348,851	31,911.79	102,071.67	12,800.00	233,979.57	32.93
<hr/>						
REVENUE OVER/(UNDER) EXPENSES	(38,225)	(14,240.18)	10,205.22	(12,800.00)	(35,630.46)	6.79
<hr/>						

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2018

40 -UTILITY FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OPERATING REVENUE</u>						
40-4461 WATER INCOME	2,921,694	203,542.30	1,151,365.79	0.00	1,770,328.21	39.41
40-4462 WATER TAP FEES	20,000	780.00	4,895.00	0.00	15,105.00	24.48
40-4463 WASTEWATER SERVICES	2,552,366	204,837.99	1,088,851.55	0.00	1,463,514.45	42.66
40-4468 BULK WATER SALES	12,000	638.63	2,850.89	0.00	9,149.11	23.76
40-4469 INSPECTION FEE	28,000	1,680.00	7,784.94	0.00	20,215.06	27.80
40-4469.1 TURN ON FEE/VACATION	300	30.00	120.00	0.00	180.00	40.00
40-4469.2 RECONNECT FEE	58,700	3,500.00	18,900.00	0.00	39,800.00	32.20
40-4471 SYSTEM FEES	800	50.00	615.06	0.00	184.94	76.88
40-4472 WASTEWATER TAP FEE	6,500	1,010.00	2,100.00	0.00	4,400.00	32.31
40-4475 DISPOSAL FEES/PERMITS	62,500	3,405.00	17,307.00	0.00	45,193.00	27.69
40-4499.1 RETURNED CK FEES	<u>500</u>	<u>50.00</u>	<u>475.00</u>	<u>0.00</u>	<u>25.00</u>	<u>95.00</u>
TOTAL OPERATING REVENUE	5,663,360	419,523.92	2,295,265.23	0.00	3,368,094.77	40.53
<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	1,826.45	8,378.23	0.00	(3,878.23)	186.18
40-4802 DISCOUNTS EARNED	0	47.30	139.03	0.00	(139.03)	0.00
40-4803 PENALTY RECEIPTS	80,000	8,050.43	41,347.03	0.00	38,652.97	51.68
40-4815 NECHES COMPOST FACILITY SAL	20,000	17,688.41	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	1,089.00	5,544.00	0.00	6,456.00	46.20
40-4899 MISCELLANEOUS REVENUE	<u>2,500</u>	<u>912.84</u>	<u>2,339.46</u>	<u>0.00</u>	<u>160.54</u>	<u>93.58</u>
TOTAL OTHER NON-OPERATING REVENUE	119,500	29,614.43	75,851.48	0.00	43,648.52	63.47
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	5,983,360	449,138.35	2,572,048.77	0.00	3,411,311.23	42.99

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2018

40 -UTILITY FUND

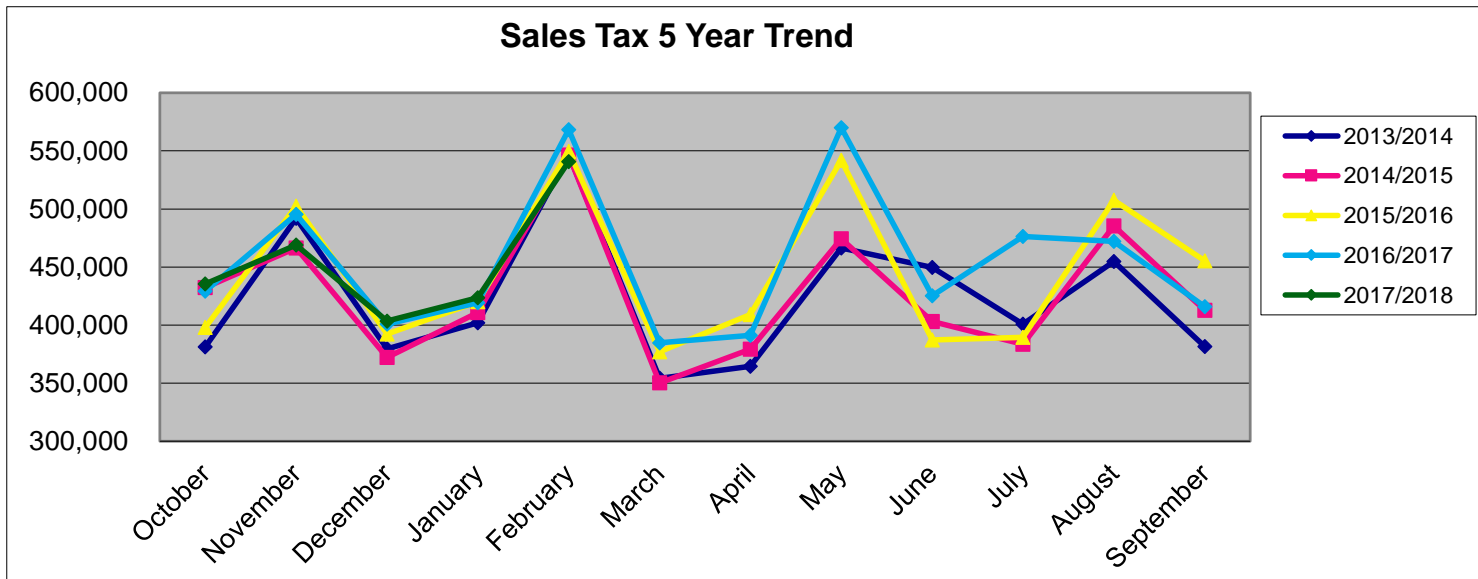
% OF YEAR COMPLETED: 41.67

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	16,925.86	69,904.17	0.00	152,368.66	31.45
62-SUPPLIES	5,290	1,288.48	2,154.98	52.67	3,082.35	41.73
63-CONTRACTUAL SERVICES	<u>124,125</u>	<u>72.95</u>	<u>93,119.58</u>	<u>7,125.00</u>	<u>23,880.42</u>	<u>80.76</u>
TOTAL 61-UTILITY ADMINISTRATION	351,688	18,287.29	165,178.73	7,177.67	179,331.43	49.01
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	430,359	31,839.96	182,925.80	0.00	247,433.07	42.51
62-SUPPLIES	182,740	8,825.12	30,233.98	57,707.93	94,798.09	48.12
63-CONTRACTUAL SERVICES	510,700	2,186.99	114,081.05	26,529.02	370,089.93	27.53
65-CAPITAL OUTLAY	<u>268,453</u>	<u>0.00</u>	<u>94,098.00</u>	<u>96,855.00</u>	<u>77,500.00</u>	<u>71.13</u>
TOTAL 62-WATER UTILITY	1,392,252	42,852.07	421,338.83	181,091.95	789,821.09	43.27
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	589,147	44,130.15	244,272.88	0.00	344,873.97	41.46
62-SUPPLIES	168,240	10,958.52	78,765.44	16,178.67	73,295.89	56.43
63-CONTRACTUAL SERVICES	173,320	17,251.04	66,758.01	3,942.64	102,619.35	40.79
65-CAPITAL OUTLAY	<u>485,397</u>	<u>0.00</u>	<u>108,390.54</u>	<u>20,686.46</u>	<u>356,320.00</u>	<u>26.59</u>
TOTAL 63-DISTRIBUTION&COLLECTIO	1,416,104	72,339.71	498,186.87	40,807.77	877,109.21	38.06
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	412,946	29,110.90	163,155.79	0.00	249,789.96	39.51
62-SUPPLIES	105,740	8,553.32	33,072.26	19,742.42	52,925.32	49.95
63-CONTRACTUAL SERVICES	773,938	61,225.51	239,826.32	372,690.59	161,421.09	79.14
65-CAPITAL OUTLAY	<u>75,000</u>	<u>0.00</u>	<u>12,813.00</u>	<u>11,681.00</u>	<u>50,506.00</u>	<u>32.66</u>
TOTAL 65-WASTEWATER UTILITY	1,367,624	98,889.73	448,867.37	404,114.01	514,642.37	62.37
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	191,256	14,958.71	75,088.11	0.00	116,168.24	39.26
62-SUPPLIES	24,000	1,618.96	8,882.55	0.00	15,117.45	37.01
63-CONTRACTUAL SERVICES	<u>8,000</u>	<u>1,463.40</u>	<u>5,949.59</u>	<u>0.00</u>	<u>2,050.41</u>	<u>74.37</u>
TOTAL 66-UTILITY BILLING	223,256	18,041.07	89,920.25	0.00	133,336.10	40.28
<u>67-AMWA INSPECTION</u>						
<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	0.00	22,575.00	0.00	519,575.00	4.16
65-CAPITAL OUTLAY	10,000	0.00	0.00	0.00	10,000.00	0.00
66-OPERATING TRANSFERS	<u>771,764</u>	<u>133,981.32</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	133,981.32	446,396.52	0.00	973,517.48	31.44
<u>55-NON-DEPARTMENTAL</u>						
TOTAL EXPENSES	6,170,838	384,391.19	2,069,888.57	633,191.40	3,467,757.68	43.80
REVENUE OVER/(UNDER) EXPENSES	(187,478)	64,747.16	502,160.20	(633,191.40)	(56,446.45)	69.89

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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,797,635.29
Delinquent (10-4012)	\$7,342.38	\$11,191.11	\$6,474.99	\$4,405.11	\$5,778.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,192.18
P & I (10-4015)	\$1,995.62	\$2,733.14	\$1,882.36	\$4,552.26	\$6,970.92	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$18,134.30
Total GF	\$226,840.78	\$290,422.46	\$1,191,539.35	\$1,831,171.00	\$310,988.18	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,850,961.77
<i>Debt Service</i>													
Current (20-4011)	\$39,237.46	\$49,880.36	\$213,446.79	\$328,728.31	\$53,802.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$685,095.38
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,651.41
P & I (20-4015)	\$352.90	\$497.84	\$306.84	\$810.37	\$1,235.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,203.25
Total Debt Service	\$40,761.52	\$52,149.49	\$214,797.03	\$330,262.81	\$55,979.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$693,950.04
Total Deposits	\$267,602.30	\$342,571.95	\$1,406,336.38	\$2,161,433.81	\$366,967.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,544,911.81
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,797,635.29
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,586.41
Delinquent Taxes	\$7,342.38	\$11,191.11	\$6,474.99	\$4,405.11	\$5,778.59	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,192.18
P & I	\$1,995.62	\$2,733.14	\$1,882.36	\$1,242.76	\$1,694.01	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$9,547.89
<i>I&S</i>													
Current	\$39,237.46	\$49,880.36	\$213,446.79	\$328,728.31	\$53,802.46	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$685,095.38
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,548.94
Delinquent Taxes	\$1,195.24	\$1,823.22	\$1,043.40	\$724.13	\$941.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,727.42
P & I	\$328.82	\$445.91	\$306.84	\$213.34	\$283.39	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,578.30
<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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,544,911.81
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.													

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%		
April	364,364.89	379,200.33	409,054.22	391,226.90	-4.36%		
May	466,519.78	474,343.03	541,772.46	569,935.89	5.20%		
June	449,598.76	403,245.26	387,333.00	425,204.18	9.78%		
July	400,802.40	383,533.87	389,591.96	476,368.93	22.27%		
August	454,845.78	485,535.54	507,640.98	471,986.44	-7.02%		
September	381,652.31	412,832.14	455,423.08	415,978.94	-8.66%		
Total	5,073,891.86	5,116,908.99	5,330,408.69	5,448,467.65	2.21%	2,272,372.33	-

Fiscal YTD Compared to Prior Fiscal YTD:	
2017 - 2018:	2,272,372.33
2016 - 2017:	2,312,988.62
Difference:	(40,616.29) -1.76%