



**MONTHLY REVENUE  
AND EXPENSE REPORT**

**FISCAL YEAR 2019  
FOR THE PERIOD ENDING  
FEBRUARY 28, 2019**

Prepared by  
FINANCE DEPARTMENT

April 17, 2019

## Finance Department

### Budget Report – 41.67% of FY 2019 Completed

**General Fund Revenue and Expense Summary:** The overall General Fund Budget is at 58.11% for operational revenues while General Fund expenditures are at 36.62%.

The City's current tax levy reports 92.2% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$3,783,824.25.

The City's total sales tax budget (2 cents) is estimated at a net \$4,144,602. The City has received a total of \$2,519,305.06 to date with the portion retained by the City totaling \$1,889,478.80. 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 \$629,826.27.

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 \$27,769.56 or 51.07% of budget. Expenditures YTD equal \$18,298.24, or 35.78% of budget.

**Hotel/Motel Occupancy Fund:** The total of all sources of revenue in the HOT Funds YTD is \$112,949.90 or 37.26% of budget. Expenditures YTD is \$53,072.25 or 22.10% 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 \$812,957.35 or 92.91% of budgeted ad valorem revenues and YTD expenditures total \$289,700.12 or 33.51%.

## **Finance Department**

### **Budget Report – 41.67% of FY 2019 Completed**

**Capital Projects Fund:** The total of Expenditures this period was \$22,722.96 These Expenditures consist of \$477.86 for Central Fire Station Improvements, \$12,613.10 for Peach Park Improvements and \$9,632.00 for the Booster Station. YTD expenditures total \$403,747.72 and are 7.18% of the total budgeted amount.

**Water and Sewer Fund:** The City's Utility revenue YTD is \$2,313,264.15 or 39.11% of budget (this includes both the water sales and sewer revenue). YTD expenditures total \$1,646,340.63 or 32.84% 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: 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	3,979,675	451,857.48	3,747,012.09	0.00	232,662.79 94.15
10-4012	DELINQUENT TAXES	65,000	3,448.65	22,871.54	0.00	42,128.46 35.19
10-4015	PENALTY/INTEREST: TAXES	60,000	6,076.31	13,940.62	0.00	46,059.38 23.23
10-4021	SALES TAX COLLECTIONS	5,526,136	550,780.58	2,519,305.06	0.00	3,006,831.16 45.59
10-4021.1	SALES TAX CONTRA-AEDC	( 1,381,534 )	( 137,695.15 )	( 629,826.28 )	0.00	( 751,707.78 ) 45.59
10-4022	STATE MIXED BEVERAGE TAX	31,000	0.00	18,290.71	0.00	12,709.29 59.00
	TOTAL AD VALOREM /OTHER TAXES	8,280,277	874,467.87	5,691,593.74	0.00	2,588,683.30 68.74
<u>FRANCHISE</u>						
10-4100	FRANCHISE FEES	810,000	17,574.64	101,905.02	0.00	708,094.98 12.58
10-4121	FRANCHISE: SOLID WASTE	132,000	11,465.01	56,600.14	0.00	75,399.86 42.88
	TOTAL FRANCHISE	942,000	29,039.65	158,505.16	0.00	783,494.84 16.83
<u>COURT/PUBLIC SAFETY</u>						
10-4201	INCOME FROM FINES/OTHER FEE	175,000	15,998.19	49,349.83	0.00	125,650.17 28.20
10-4201.2	FIVE/TEN PERCENT COURT FEES	6,200	449.19	1,706.33	0.00	4,493.67 27.52
10-4201.3	TIME PAYMENT FEES	5,300	561.81	1,830.77	0.00	3,469.23 34.54
10-4201.4	FAILURE TO APPEAR FEES	960	122.28	311.41	0.00	648.59 32.44
10-4201.5	CHILD SAFETY RESTRAINT FEES	45	0.00	49.55	0.00	( 4.55 ) 110.11
10-4201.6	MUNICIPAL COURT TECH. FEE	4,000	396.35	1,360.93	0.00	2,639.07 34.02
10-4201.65	BUILDING SECURITY FEES	400	237.25	888.67	0.00	( 488.67 ) 222.17
10-4201.8	JUDICIAL FEE RETAINED	755	57.27	214.61	0.00	540.39 28.43
10-4201.9	JUROR REIMBURSEMENT FEES	500	38.18	143.49	0.00	356.51 28.70
10-4230	FINGERPRINTING FEES	0	0.00	10.00	0.00	( 10.00 ) 0.00
	TOTAL COURT/PUBLIC SAFETY	193,160	17,860.52	55,865.59	0.00	137,294.41 28.92
<u>LICENSES/PERMITS</u>						
10-4345	RE-ZONING FEES	1,510	50.00	1,150.00	0.00	360.00 76.16
10-4361	PLATTING FEES	3,000	1,020.00	3,670.00	0.00	( 670.00 ) 122.33
10-4362	PERMITS : MISCELLANEOUS	500	0.00	225.00	0.00	275.00 45.00
10-4365	PERMITS : BUILDING	80,000	1,635.00	21,815.84	0.00	58,184.16 27.27
10-4366	PERMITS : ELECTRICAL	10,000	565.00	3,865.00	0.00	6,135.00 38.65
10-4367	PERMITS : PLUMBING	12,000	140.00	830.00	0.00	11,170.00 6.92
10-4368	PERMITS : MECHANICAL	2,300	130.00	530.00	0.00	1,770.00 23.04
10-4369	PERMITS : MOBILE HOMES	0	40.00	40.00	0.00	( 40.00 ) 0.00
10-4371	PERMITS-CERT OF OCCUPANCY	1,500	600.00	1,900.00	0.00	( 400.00 ) 126.67
10-4372	PERMITS : TREE REMOVAL	100	0.00	0.00	0.00	100.00 0.00
10-4373	PERMIT-KITCHEN SUPPRESSION	0	0.00	130.00	0.00	( 130.00 ) 0.00
10-4374	PERMIT-FIRE SPRINKLER	0	0.00	295.00	0.00	( 295.00 ) 0.00
10-4375	PERMITS : BURN	1,275	100.00	560.00	0.00	715.00 43.92
10-4376	PERMITS: ALCOHOL	840	180.00	180.00	0.00	660.00 21.43
10-4399	FARMERS MKT. RV SPACE FEE	0	168.00	168.00	0.00	( 168.00 ) 0.00
	TOTAL LICENSES/PERMITS	113,025	4,628.00	35,358.84	0.00	77,666.16 31.28
<u>OTHER OPERATING REVENUE</u>						

10 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INTRAGOVERNMENTAL</u>						
10-4511 OPERATING TRANSFERS - FUND	33,155	0.00	8,288.75	0.00	24,866.25	25.00
10-4512 OPERATING TRANSFERS - FUND	20,575	0.00	5,143.75	0.00	15,431.25	25.00
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	<u>862,461</u>	<u>0.00</u>	<u>215,615.13</u>	<u>0.00</u>	<u>646,845.37</u>	<u>25.00</u>
TOTAL INTRAGOVERNMENTAL	926,741	0.00	229,047.63	0.00	697,692.87	24.72
<u>INTERGOVERNMENTAL</u>						
10-4633 CNTY FIRE/FIRST RESPONDER A	<u>14,500</u>	<u>0.00</u>	<u>4,469.71</u>	<u>0.00</u>	<u>10,030.29</u>	<u>30.83</u>
TOTAL INTERGOVERNMENTAL	14,500	0.00	4,469.71	0.00	10,030.29	30.83
<u>REIMBURSING REVENUE</u>						
10-4710 WORKERS COMPENSATION REIM.	0	4,689.84	10,943.16	0.00 (	10,943.16)	0.00
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	1,852.96	0.00 (	852.96)	185.30
10-4770 GRANTS REIMBURSEMENT	10,000	0.00	0.00	0.00	10,000.00	0.00
10-4799 OTHER REIMBURSING REVENUE	<u>160,000</u>	<u>0.00</u>	<u>600.00</u>	<u>0.00</u>	<u>159,400.00</u>	<u>0.38</u>
TOTAL REIMBURSING REVENUE	176,000	4,689.84	13,396.12	0.00	162,603.88	7.61
<u>OTHER NON-OPERATING</u>						
10-4801 INTEREST EARNED	30,000	6,479.85	31,020.91	0.00 (	1,020.91)	103.40
10-4810 LEASE REVENUE:PARKING LOT	500	0.00	0.00	0.00	500.00	0.00
10-4820 COMPOST SITE FEES	20,000	1,394.00	4,970.00	0.00	15,030.00	24.85
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	25,000.00	0.00	0.00	100.00
10-4899 MISCELLANEOUS REVENUE	<u>15,000</u>	<u>459.44</u>	<u>4,584.70</u>	<u>0.00</u>	<u>10,415.30</u>	<u>30.56</u>
TOTAL OTHER NON-OPERATING	115,500	8,333.29	65,575.61	0.00	49,924.39	56.78
<u>OTHER NON-OPERATING</u>						
TOTAL REVENUE	<u>10,761,203</u>	<u>939,019.17</u>	<u>6,253,812.40</u>	<u>0.00</u>	<u>4,507,390.14</u>	<u>58.11</u>

10 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-ADMINISTRATION</u>						
61-PERSONNEL SERVICES	316,155	21,094.91	142,307.22	0.00	173,847.94	45.01
62-SUPPLIES	3,340	34.47	976.69	0.00	2,363.31	29.24
63-CONTRACTUAL SERVICES	<u>24,500</u>	<u>550.57</u>	<u>11,421.79</u>	<u>0.00</u>	<u>13,078.21</u>	<u>46.62</u>
TOTAL 10-ADMINISTRATION	343,995	21,679.95	154,705.70	0.00	189,289.46	44.97
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	<u>75,000</u>	<u>0.00</u>	<u>19,686.94</u>	<u>0.00</u>	<u>55,313.06</u>	<u>26.25</u>
TOTAL 11-LEGAL	75,000	0.00	19,686.94	0.00	55,313.06	26.25
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	158,107	11,381.86	59,073.23	0.00	99,034.16	37.36
62-SUPPLIES	7,518	63.56	5,085.64	0.00	2,432.36	67.65
63-CONTRACTUAL SERVICES	<u>32,200</u>	<u>838.18</u>	<u>6,842.47</u>	<u>0.00</u>	<u>25,357.53</u>	<u>21.25</u>
TOTAL 12-HUMAN RESOURCES	197,825	12,283.60	71,001.34	0.00	126,824.05	35.89
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	101,687	0.00	23.03	0.00	101,664.09	0.02
62-SUPPLIES	12,560	822.34	3,607.34	0.00	8,952.66	28.72
63-CONTRACTUAL SERVICES	<u>36,905</u>	<u>4,506.95</u>	<u>48,809.67</u>	<u>0.00</u>	<u>(11,904.40)</u>	<u>132.26</u>
TOTAL 13-TECHNOLOGY	151,152	5,329.29	52,440.04	0.00	98,712.35	34.69
<u>14-FINANCE &amp; TECHNOLOGY</u>						
61-PERSONNEL SERVICES	252,524	13,523.12	87,929.97	0.00	164,594.13	34.82
62-SUPPLIES	5,600	334.00	1,517.33	0.00	4,082.67	27.10
63-CONTRACTUAL SERVICES	<u>38,380</u>	<u>5,420.16</u>	<u>28,350.35</u>	<u>0.00</u>	<u>10,029.65</u>	<u>73.87</u>
TOTAL 14-FINANCE & TECHNOLOGY	296,504	19,277.28	117,797.65	0.00	178,706.45	39.73
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	350	10.44	45.43	0.00	304.57	12.98
63-CONTRACTUAL SERVICES	<u>30,700</u>	<u>3,096.00</u>	<u>8,714.63</u>	<u>0.00</u>	<u>21,985.37</u>	<u>28.39</u>
TOTAL 15-MAYOR/COUNCIL	31,050	3,106.44	8,760.06	0.00	22,289.94	28.21
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	113,190	8,372.82	43,632.61	0.00	69,557.63	38.55
62-SUPPLIES	3,500	127.27	967.50	0.00	2,532.50	27.64
63-CONTRACTUAL SERVICES	<u>33,050</u>	<u>1,358.20</u>	<u>5,234.59</u>	<u>0.00</u>	<u>27,815.41</u>	<u>15.84</u>
TOTAL 16-CITY SECRETARY	149,740	9,858.29	49,834.70	0.00	99,905.54	33.28
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	7,110	1,670.62	8,354.22	0.00	(1,243.92)	117.49
62-SUPPLIES	8,170	944.83	4,888.14	0.00	3,281.86	59.83
63-CONTRACTUAL SERVICES	168,000	5,945.17	43,952.19	0.00	124,047.81	26.16
65-CAPITAL OUTLAY	<u>50,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>
TOTAL 17-FACILITIES	233,280	8,560.62	57,194.55	0.00	176,085.75	24.52

10 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>18-SANITATION</u>						
62-SUPPLIES	7,000	291.69	291.69	0.00	6,708.31	4.17
63-CONTRACTUAL SERVICES	43,500	4,291.87	19,910.29	0.00	23,589.71	45.77
TOTAL 18-SANITATION	50,500	4,583.56	20,201.98	0.00	30,298.02	40.00
<u>20-COMMUNITY DEVELOPMENT</u>						
<u>22-CODE ENFORCEMENT</u>						
61-PERSONNEL SERVICES	68,461	4,109.84	24,658.57	0.00	43,802.70	36.02
62-SUPPLIES	14,200	322.47	2,755.10	0.00	11,444.90	19.40
63-CONTRACTUAL SERVICES	12,200	5,580.98	6,469.90	0.00	5,730.10	53.03
TOTAL 22-CODE ENFORCEMENT	94,861	10,013.29	33,883.57	0.00	60,977.70	35.72
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	208,756	13,960.19	73,447.37	0.00	135,309.06	35.18
62-SUPPLIES	4,950	704.59	1,964.71	0.00	2,985.29	39.69
63-CONTRACTUAL SERVICES	42,850	(692.14)	13,303.87	0.00	29,546.13	31.05
TOTAL 24-PLANNING/DEVELOPMENT	256,556	13,972.64	88,715.95	0.00	167,840.48	34.58
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	422,252	25,666.67	142,703.49	0.00	279,548.27	33.80
62-SUPPLIES	114,820	4,838.21	29,670.85	2,798.44	82,350.71	28.28
63-CONTRACTUAL SERVICES	252,450	17,079.49	70,384.97	0.00	182,065.03	27.88
65-CAPITAL OUTLAY	350,000	0.00	0.00	0.00	350,000.00	0.00
TOTAL 32-STREET DEPARTMENT	1,139,522	47,584.37	242,759.31	2,798.44	893,964.01	21.55
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	412,674	26,032.45	143,669.67	0.00	269,004.41	34.81
62-SUPPLIES	50,620	6,917.41	23,461.23	3,443.00	23,715.77	53.15
63-CONTRACTUAL SERVICES	110,950	5,921.36	34,064.80	0.00	76,885.20	30.70
65-CAPITAL OUTLAY	38,322	0.00	50,025.40	0.00	(11,703.40)	130.54
TOTAL 34-PARKS DEPARTMENT	612,566	38,871.22	251,221.10	3,443.00	357,901.98	41.57
<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	300.23	4,716.58	0.00	8,751.42	35.02
TOTAL 35-CAIN CENTER	188,741	300.23	4,716.58	0.00	184,024.36	2.50
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	167,121	9,839.26	61,718.58	0.00	105,402.72	36.93
62-SUPPLIES	15,220	372.12	7,440.48	0.00	7,779.52	48.89
63-CONTRACTUAL SERVICES	14,150	388.50	6,782.05	0.00	7,367.95	47.93
TOTAL 38-FLEET MAINTENANCE	196,491	10,599.88	75,941.11	0.00	120,550.19	38.65
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,415,779	207,189.09	977,774.16	0.00	1,438,004.99	40.47
62-SUPPLIES	94,480	4,901.07	50,262.57	0.00	44,217.43	53.20
63-CONTRACTUAL SERVICES	117,400	13,136.21	48,835.61	0.00	68,564.39	41.60
65-CAPITAL OUTLAY	0	0.00	4,314.40	0.00	4,314.40	0.00
TOTAL 46-FIRE SERVICES	2,627,659	225,226.37	1,081,186.74	0.00	1,546,472.41	41.15

10 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

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	3,531.75	18,377.56	0.00	31,501.23	36.84
62-SUPPLIES	5,100	159.86	1,148.92	0.00	3,951.08	22.53
63-CONTRACTUAL SERVICES	66,840	43.80	34,264.88	0.00	32,575.12	51.26
TOTAL 49-ANIMAL CONTROL	121,819	3,735.41	53,791.36	0.00	68,027.43	44.16
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	121,914	9,530.09	49,768.01	0.00	72,146.01	40.82
62-SUPPLIES	5,600	501.89	2,525.98	0.00	3,074.02	45.11
63-CONTRACTUAL SERVICES	14,700	379.30	7,228.71	0.00	7,471.29	49.17
TOTAL 50-MUNICIPAL COURT	142,214	10,411.28	59,522.70	0.00	82,691.32	41.85
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	282,390	20,784.62	108,648.93	0.00	173,740.87	38.47
62-SUPPLIES	6,800	205.48	1,843.37	0.00	4,956.63	27.11
63-CONTRACTUAL SERVICES	9,350	232.12	1,699.41	0.00	7,650.59	18.18
TOTAL 51-POLICE ADMINISTRATION	298,540	21,222.22	112,191.71	0.00	186,348.09	37.58
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	503,920	34,516.68	169,393.11	0.00	334,526.89	33.62
62-SUPPLIES	16,050	367.45	3,076.22	0.00	12,973.78	19.17
63-CONTRACTUAL SERVICES	16,150	815.69	3,858.66	0.00	12,291.34	23.89
TOTAL 52-POLICE INVESTIGATION	536,120	35,699.82	176,327.99	0.00	359,792.01	32.89
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	1,723,716	118,857.50	614,799.36	0.00	1,108,916.57	35.67
62-SUPPLIES	78,950	2,740.81	16,739.07	8,368.66	53,842.27	31.80
63-CONTRACTUAL SERVICES	30,050	2,863.77	5,851.80	0.00	24,198.20	19.47
66-OPERATING TRANSFERS	25,200	0.00	0.00	0.00	25,200.00	0.00
TOTAL 53-POLICE PATROL	1,857,916	124,462.08	637,390.23	8,368.66	1,212,157.04	34.76
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	556,877	39,233.68	210,608.98	0.00	346,267.81	37.82
62-SUPPLIES	21,450	878.37	6,328.87	0.00	15,121.13	29.51
63-CONTRACTUAL SERVICES	82,900	2,551.34	36,103.38	0.00	46,796.62	43.55
TOTAL 54-POLICE SUPPORT SERV	661,227	42,663.39	253,041.23	0.00	408,185.56	38.27
<u>55-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	24,085	1,216.04	10,739.08	0.00	13,345.92	44.59
63-CONTRACTUAL SERVICES	302,504	2,424.75	167,496.18	0.00	135,007.69	55.37
66-OPERATING TRANSFERS	100,000	0.00	100,000.00	0.00	0.00	100.00
TOTAL 55-NON-DEPARTMENTAL	426,589	3,640.79	278,235.26	0.00	148,353.61	65.22
TOTAL EXPENSES	10,689,869	673,082.02	3,900,547.80	14,610.10	6,774,710.81	36.62
REVENUE OVER/(UNDER) EXPENSES	71,334	265,937.15	2,353,264.60	( 14,610.10)	( 2,267,320.67)	3,278.46









CITY OF ATHENS  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: FEBRUARY 28TH, 2019

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>72-TOURISM</u>						
61-PERSONNEL SERVICES	67,228	1,313.10	17,513.37	0.00	49,715.02	26.05
62-SUPPLIES	8,100	28.52	1,464.07	0.00	6,635.93	18.07
63-CONTRACTUAL SERVICES	219,223	49.56	28,951.06	16,564.76	173,706.68	20.76
66-OPERATING TRANSFERS	20,575	0.00	5,143.75	0.00	15,431.25	25.00
TOTAL 72-TOURISM	315,126	1,391.18	53,072.25	16,564.76	245,488.88	22.10
TOTAL EXPENSES	315,126	1,391.18	53,072.25	16,564.76	245,488.88	22.10
REVENUE OVER/(UNDER) EXPENSES	( 11,966)	9,845.25	59,877.65	( 16,564.76)	( 55,278.78)	361.97-



CITY OF ATHENS  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: FEBRUARY 28TH, 2019

20 -INTEREST AND SINKING FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>68-DEBT SERVICE</u>						
64-LONG-TERM DEBT	864,400	0.00	289,700.12	0.00	574,700.12	33.51
TOTAL 68-DEBT SERVICE	864,400	0.00	289,700.12	0.00	574,700.12	33.51
<hr/>						
TOTAL EXPENSES	864,400	0.00	289,700.12	0.00	574,700.12	33.51
=====						
REVENUE OVER/(UNDER) EXPENSES	10,599	99,169.45	523,257.23	0.00	( 512,658.18)	4,936.83
=====						









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	110,872	8,048.21	40,868.78	0.00	70,003.29	36.86
62-SUPPLIES	11,990	27.52	258.99	0.00	11,731.01	2.16
63-CONTRACTUAL SERVICES	57,150	1,030.81	1,717.23	0.00	55,432.77	3.00
TOTAL 61-UTILITY ADMINISTRATION	180,012	9,106.54	42,845.00	0.00	137,167.07	23.80
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	465,965	29,662.03	169,189.41	0.00	296,775.66	36.31
62-SUPPLIES	182,740	16,641.58	44,729.88	62,508.77	75,501.35	58.68
63-CONTRACTUAL SERVICES	538,750	12,429.68	154,777.24	0.00	383,972.76	28.73
65-CAPITAL OUTLAY	223,865	3,613.40	21,561.44	27,303.09	175,000.00	21.83
TOTAL 62-WATER UTILITY	1,411,320	62,346.69	390,257.97	89,811.86	931,249.77	34.02
<u>63-DISTRIBUTION&amp;COLLECTIO</u>						
61-PERSONNEL SERVICES	619,090	45,511.57	233,862.49	0.00	385,228.00	37.78
62-SUPPLIES	192,600	13,243.72	68,751.16	18,819.30	105,029.54	45.47
63-CONTRACTUAL SERVICES	169,100	22,306.82	54,097.08	9,200.00	105,802.92	37.43
65-CAPITAL OUTLAY	100,000	87,480.00	92,745.00	0.00	7,255.00	92.75
TOTAL 63-DISTRIBUTION&COLLECTIO	1,080,790	168,542.11	449,455.73	28,019.30	603,315.46	44.18
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	414,281	25,811.20	144,248.53	0.00	270,032.53	34.82
62-SUPPLIES	116,600	7,573.72	34,277.76	15,564.00	66,758.24	42.75
63-CONTRACTUAL SERVICES	712,500	45,049.23	194,100.58	171,129.86	347,269.56	51.26
65-CAPITAL OUTLAY	107,953	0.00	8,586.77	0.00	99,366.23	7.95
TOTAL 65-WASTEWATER UTILITY	1,351,334	78,434.15	381,213.64	186,693.86	783,426.56	42.03
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	169,541	12,664.16	64,645.17	0.00	104,895.57	38.13
62-SUPPLIES	28,000	1,631.32	11,063.89	0.00	16,936.11	39.51
63-CONTRACTUAL SERVICES	16,035	277.43	6,153.90	0.00	9,881.10	38.38
65-CAPITAL OUTLAY	25,000	0.00	0.00	0.00	25,000.00	0.00
TOTAL 66-UTILITY BILLING	238,576	14,572.91	81,862.96	0.00	156,712.78	34.31
<u>69-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	8,030	0.00	0.00	0.00	8,030.00	0.00
63-CONTRACTUAL SERVICES	79,030	2,511.30	64,740.20	0.00	14,289.80	81.92
64-LONG-TERM DEBT	670,700	0.00	20,350.00	0.00	650,350.00	3.03
65-CAPITAL OUTLAY	58,992	0.00	0.00	0.00	58,992.29	0.00
66-OPERATING TRANSFERS	862,461	0.00	215,615.13	0.00	646,845.37	25.00
TOTAL 69-NON-DEPARTMENTAL	1,679,213	2,511.30	300,705.33	0.00	1,378,507.46	17.91
TOTAL EXPENSES	5,941,245	335,513.70	1,646,340.63	304,525.02	3,990,379.10	32.84
REVENUE OVER/(UNDER) EXPENSES	( 26,035)	112,878.31	666,923.52	( 304,525.02)	( 388,433.25)	1,391.98-

**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
<b>COA General Ledger</b>													
<i>General Fund</i>													
Current (10-4011)	\$275,568.24	\$235,918.09	\$1,175,017.60	\$1,608,650.68	\$451,857.48								\$3,747,012.09
Delinquent (10-4012)	\$6,815.47	\$3,227.59	\$7,225.13	\$2,154.70	\$3,448.65								\$22,871.54
P & I (10-4015)	\$2,501.99	\$876.78	\$2,950.10	\$1,535.44	\$6,076.31								\$13,940.62
<b>Total GF</b>	<b>\$284,885.70</b>	<b>\$240,022.46</b>	<b>\$1,185,192.83</b>	<b>\$1,612,340.82</b>	<b>\$461,382.44</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,783,824.25</b>
<i>Debt Service</i>													
Current (20-4011)	\$59,257.34	\$50,731.21	\$252,672.60	\$345,919.75	\$97,166.12								\$805,747.02
Discounts (20-4011)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								\$0.00
Delinquent (20-4012)	\$1,301.64	\$571.79	\$1,287.72	\$379.61	\$608.22								\$4,148.98
P & I (20-4015)	\$514.69	\$155.56	\$540.89	\$295.18	\$1,262.14								\$2,768.46
<b>Total Debt Service</b>	<b>\$61,073.67</b>	<b>\$51,458.56</b>	<b>\$254,501.21</b>	<b>\$346,594.54</b>	<b>\$99,036.48</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$812,664.46</b>
<b>Total Deposits</b>	<b>\$345,959.37</b>	<b>\$291,481.02</b>	<b>\$1,439,694.04</b>	<b>\$1,958,935.36</b>	<b>\$560,418.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,596,488.71</b>
<b>HC Monthly Summary</b>													
<i>M&amp;O</i>													
Current	\$275,568.24	\$235,918.09	\$1,175,017.60	\$1,608,650.68	\$451,857.48								\$3,747,012.09
Discounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								\$0.00
Penalty & Interest	\$0.00	\$0.00	\$0.00	\$604.38	\$4,921.07								\$5,525.45
Delinquent Taxes	\$6,815.47	\$3,227.59	\$7,225.13	\$2,154.70	\$3,448.65								\$22,871.54
P & I	\$2,501.99	\$876.78	\$2,950.10	\$931.06	\$1,155.24								\$8,415.17
<i>I&amp;S</i>													
Current	\$59,257.34	\$50,731.21	\$252,672.60	\$345,919.75	\$97,166.12								\$805,747.02
Discounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00								\$0.00
Penalty & Interest	\$0.00	\$0.00	\$0.00	\$129.97	\$1,058.21								\$1,188.18
Delinquent Taxes	\$1,301.64	\$571.79	\$1,287.72	\$379.61	\$608.22								\$4,148.98
P & I	\$514.69	\$155.56	\$540.89	\$165.21	\$203.93								\$1,580.28
<i>Adjustments-VIT Overage</i>													
													\$0.00
<b>Total Collections</b>	<b>\$345,959.37</b>	<b>\$291,481.02</b>	<b>\$1,439,694.04</b>	<b>\$1,958,935.36</b>	<b>\$560,418.92</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$4,596,488.71</b>
<b>Difference</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

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 .....	549,023.60	LEVY .....	4,056.87	ATTY FEES .....	922.23
DISCOUNT .....	.00			COURT COST .....	.00
PENALTY .....	5,124.74	PENALTY .....	514.32	ABST FEES .....	.00
INTEREST .....	854.54	INTEREST .....	844.85	OTHER FEES .....	.00
TOTAL .....	555,002.88	TOTAL .....	5,416.04	TOTAL .....	922.23
M&O LEVY .....	451,857.48	M&O LEVY .....	3,448.65		
M&O DISCOUNT ..	.00				
M&O PENALTY ...	4,217.72	M&O PENALTY ...	437.15		
M&O INTEREST ..	703.35	M&O INTEREST ..	718.09		
M&O TOTAL .....	456,778.55	M&O TOTAL .....	4,603.89		
I&S LEVY .....	97,166.12	I&S LEVY .....	608.22		
I&S DISCOUNT ..	.00				
I&S PENALTY ...	907.02	I&S PENALTY ...	77.17		
I&S INTEREST ..	151.19	I&S INTEREST ..	126.76		
I&S TOTAL .....	98,224.33	I&S TOTAL .....	812.15		
TOTAL M&O .....	461,382.44				
TOTAL I&S .....	99,036.48				
		REF LEVY/PI (MO)	733.14-		
		REF LEVY/PI (IS)	157.66-		
		REFUND PI ONLY.	.00	RET CHK PI ONLY	.00
DUE TO AGENCY .	560,418.92	RFND LEVY/PI ..	890.80-	RET CHK LEVY/PI	5,913.25-
DUE TO ATTY ...	922.23	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



COLLECTIONS SUMMARY FOR:CITY OF ATHENS  
 BY YEAR

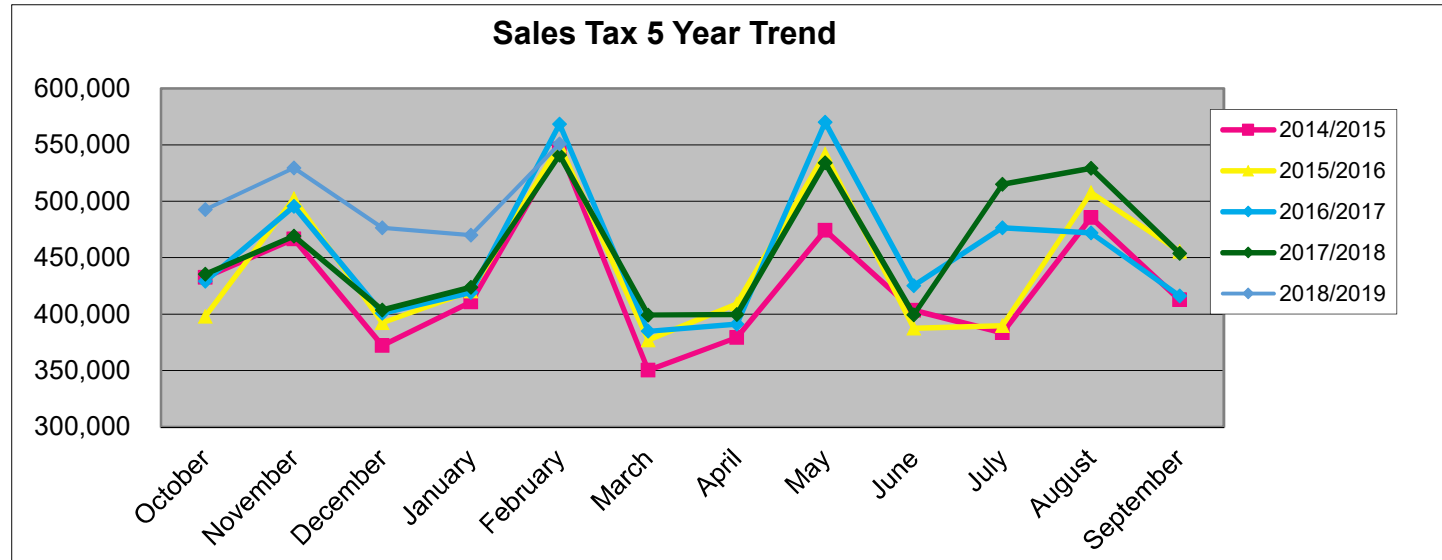
YEAR	M&O LEVY	M&O PENALTY	M&O INTEREST	I&S LEVY	I&S PENALTY	I&S INTEREST	TOTAL TAXES	ATTY FEES	GRAND TOTAL
2018	451,857.48	4,217.72	703.35	97,166.12	907.02	151.19	555,002.88	76.67	555,079.55
2017	2,427.19	314.58	346.01	437.86	56.73	62.41	3,644.78	580.19	4,224.97
2016	681.56	81.79	170.41	111.72	13.40	27.93	1,086.81	163.03	1,249.84
2015	133.67	16.03	49.30	20.53	2.47	7.58	229.58	34.44	264.02
2014	65.08	7.81	31.58	11.13	1.34	5.41	122.35	18.35	140.70
2013	30.29	3.63	18.17	5.06	.61	3.04	60.80	9.12	69.92
2012	18.41	2.21	10.75	4.03	.48	2.36	38.24	5.40	43.64
2011	28.22	3.39	23.71	4.68	.56	3.93	64.49	9.67	74.16
2010	25.43	3.05	24.41	4.82	.58	4.63	62.92	9.44	72.36
2009	23.48	2.82	25.36	4.93	.59	5.32	62.50	9.38	71.88
2008	15.32	1.84	18.39	3.46	.41	4.15	43.57	6.54	50.11
2007	.00	.00	.00	.00	.00	.00	.00	.00	.00
2006	.00	.00	.00	.00	.00	.00	.00	.00	.00
2005	.00	.00	.00	.00	.00	.00	.00	.00	.00
2004	.00	.00	.00	.00	.00	.00	.00	.00	.00
2003	.00	.00	.00	.00	.00	.00	.00	.00	.00
2002	.00	.00	.00	.00	.00	.00	.00	.00	.00
2001	.00	.00	.00	.00	.00	.00	.00	.00	.00
2000	.00	.00	.00	.00	.00	.00	.00	.00	.00
1999	.00	.00	.00	.00	.00	.00	.00	.00	.00
1998	.00	.00	.00	.00	.00	.00	.00	.00	.00
1997	.00	.00	.00	.00	.00	.00	.00	.00	.00
1996	.00	.00	.00	.00	.00	.00	.00	.00	.00
1995	.00	.00	.00	.00	.00	.00	.00	.00	.00
1994	.00	.00	.00	.00	.00	.00	.00	.00	.00
1993	.00	.00	.00	.00	.00	.00	.00	.00	.00
1992	.00	.00	.00	.00	.00	.00	.00	.00	.00
1991	.00	.00	.00	.00	.00	.00	.00	.00	.00
1990	.00	.00	.00	.00	.00	.00	.00	.00	.00
PRIOR	.00	.00	.00	.00	.00	.00	.00	.00	.00
TOTAL	455,306.13	4,654.87	1,421.44	97,774.34	984.19	277.95	560,418.92	922.23	561,341.15

YEAR TO DATE RECAPULATION FOR AGENCY: AC

	ORIGINAL	SUPPLEMENTAL	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	SUMMARY
LEVY BEGIN	5,131,106.26	.00	5,131,106.26		164,072.02		5,295,178.28
LATE HS/65	4,750.15-	.00	4,750.15-		.00		4,750.15-
OTHER ADJUSTMENTS	292,201.19-	.00	292,201.19-		1,363.33-		293,564.52-
SUPPLEMENTS	.00	31,011.26	31,011.26		20.08		31,031.34
ADJUSTED	4,834,154.92	31,011.26	4,865,166.18		162,728.77		5,027,894.95
COLLECTED	4,536,993.32-	15,765.79-	4,552,759.11-	93.57	27,020.52-	16.60	4,579,779.63-
PR YR REF/NSF CHK	.00	.00	.00		1,336.19-		1,336.19-
UNCOLLECTED	297,161.60-	15,245.47-	312,407.07-		134,372.06-		446,779.13-
LATE RENDITION BEGIN	.00	.00	.00		.00		.00
LATE REND ADJUSTED	.00	.00	.00		.00		.00
COLLECTED LEVY	4,536,993.32	15,765.79	4,552,759.11	93.57	27,020.52	16.60	4,579,779.63
DISCOUNTS	.00	.00	.00		.00		.00
PENALTY	5,844.58	7.67	5,852.25		3,074.63		8,926.88
INTEREST	860.10	1.28	861.38		6,920.82		7,782.20
NET	4,543,698.00	15,774.74	4,559,472.74		37,015.97		4,596,488.71
COURT COST	.00	.00	.00		.00		.00
ABST FEES	.00	.00	.00		.00		.00
ATTY FEES	76.67	.00	76.67		5,095.49		5,172.16
OTHER FEES	.00	.00	.00		.00		.00
REND PENLTY	.00	.00	.00		.00		.00
(AGENCY %)	.00	.00	.00		.00		.00
(CAD %)	.00	.00	.00		.00		.00
TOTAL	4,543,774.67	15,774.74	4,559,549.41		42,111.46		4,601,660.87

DELINQUENT BREAKDOWN	BEGIN	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED	COLLECTED	PRIOR YR REF	UNCOLLECTED	% PAID
2017 -	71,561.34	988.70-	20.08	70,592.72	16,704.03-	1,336.19-	52,552.50-	23.66
2016 -	27,047.00	124.24-	.00	26,922.76	3,432.23-	.00	23,490.53-	12.74
2015 -	18,279.03	.00	.00	18,279.03	1,241.77-	.00	17,037.26-	6.79
2014 -	11,347.71	.00	.00	11,347.71	983.10-	.00	10,364.61-	8.66
2013 -	7,422.74	.00	.00	7,422.74	403.31-	.00	7,019.43-	5.43
2012 -	6,782.89	.00	.00	6,782.89	557.15-	.00	6,225.74-	8.21
2011 -	5,196.16	.00	.00	5,196.16	295.14-	.00	4,901.02-	5.67
2010 -	4,153.75	.00	.00	4,153.75	83.40-	.00	4,070.35-	2.00
2009 -	2,543.82	.00	.00	2,543.82	818.99-	.00	1,724.83-	32.19
2008 -	2,128.41	57.09-	.00	2,071.32	240.85-	.00	1,830.47-	11.62
2007 -	1,781.47	52.59-	.00	1,728.88	421.73-	.00	1,307.15-	24.39
2006 -	1,381.22	52.59-	.00	1,328.63	421.30-	.00	907.33-	31.70
2005 -	1,158.29	52.59-	.00	1,105.70	381.18-	.00	724.52-	34.47
2004 -	765.87	35.53-	.00	730.34	285.27-	.00	445.07-	39.05
2003 -	770.49	.00	.00	770.49	293.74-	.00	476.75-	38.12
2002 -	537.47	.00	.00	537.47	279.65-	.00	257.82-	52.03
2001 -	474.20	.00	.00	474.20	177.68-	.00	296.52-	37.46
2000 -	218.39	.00	.00	218.39	.00	.00	218.39-	0.00
1999 -	211.19	.00	.00	211.19	.00	.00	211.19-	0.00
1998 -	231.48	.00	.00	231.48	.00	.00	231.48-	0.00
1997 -	12.34	.00	.00	12.34	.00	.00	12.34-	0.00
1996 -	.00	.00	.00	.00	.00	.00	.00	0.00
1995 -	.00	.00	.00	.00	.00	.00	.00	0.00
1994 -	.00	.00	.00	.00	.00	.00	.00	0.00
1993 -	.00	.00	.00	.00	.00	.00	.00	0.00
1992 -	.00	.00	.00	.00	.00	.00	.00	0.00
1991 -	.00	.00	.00	.00	.00	.00	.00	0.00
1990 -	.00	.00	.00	.00	.00	.00	.00	0.00
1989 -	.00	.00	.00	.00	.00	.00	.00	0.00
PRIOR YEARS -	66.76	.00	.00	66.76	.00	.00	66.76-	0.00

## 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%	476,373.35	18.05%
January	410,663.33	420,215.70	419,324.96	423,617.14	1.02%	469,985.83	10.95%
February	546,324.95	549,654.92	568,262.39	540,892.25	-4.82%	550,780.58	1.83%
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%		
<b>Total</b>	<b>5,116,908.99</b>	<b>5,330,408.69</b>	<b>5,448,467.65</b>	<b>5,502,721.62</b>	<b>1.00%</b>	<b>2,519,305.06</b>	<b>-</b>

Fiscal YTD Compared to Prior Fiscal YTD:	
<b>2018 - 2019:</b>	2,519,305.06
<b>2016 - 2017:</b>	2,272,372.33
<b>Difference:</b>	<b>246,932.73      10.87%</b>

Allocation of Sales Tax Received:		
	City of Athens	AEDC
<b>2018 - 2019</b>	1,889,478.80	629,826.27
<b>2017 - 2018</b>	1,704,279.25	568,093.08