

AMAC Agenda for July 10, 2019 at ARTS/West

In Attendance: Carol Patterson, Chelsa Morahan, Beth Braun, Scott Winland, Kelly Lawrence, Emily Beveridge

Guests: Kathy Hecht (County Auditor), Brandon Thompson (Arts, Park and Rec Board), Andrew Chiki (Assistant Director of Arts, Park, and Rec)

I. Call to order and legislative updates: Steve Patterson and Kent Butler

N/A

II. Minutes from June 12, 2019

Change 1: Carol will update poet laureate RFP

Change 2: Add info about setting dates three years out, for city cultural events that happen every year, for planning purposes.

MOTION TO APPROVE MINUTES FROM JUNE 12 AMAC MEETING WITH CHANGES - PASSED

III. Discussion with Kathy Hecht, City Auditor, to discuss Arts, Parks and Recreation Funding

AMAC wants to discuss its "line item" in the budget and the potential for splitting Arts and Culture department.

Kathy passed out handouts for everyone to share. The first ordinance explains how the city gets its income tax. The second page explains the history of its income tax. The city is allowed to collect 1.4% without taxpayer input, and anything else has to be voted on.

The community recreation center is separate from the Arts, Park, and Rec department (and thus ARTS/West). Arts/West is not part of community center so it falls under Recreation.

City Council has authority to determine where general revenue is going to go. ARTS/West falls under the Recreation Fund. Where does AMAC's funds come from?

The percent for art money goes into which fund? Depends on what the project is. Where does arts funding come from generally speaking? There should be a designated place where it's all going. We can create an account line. We cannot create a fund. There can't be a continuing balance. We attach funds to a certain project, and any remainder does not carry forward. Is there a workaround for that?

Most of our city projects come out of grants. We don't pay for them out of pocket. So we can't move the money around. If there was an enforced Percent for Art ordinance for commercial projects, can they either build on their property or put into a general fund?

AMAC is listed in the general fund with other boards and commissions. We could raise our own money for AMAC. We could keep track with a spreadsheet. City's budget renews every year.

When money is allocated to AMAC, the mayor sets aside out of whatever fund is most appropriate.

The proposed Athens Art Hub website, for example, which could feature Athens area as an arts destination, would have to go to Council before being approved, and then could be appropriated funding. Is this a good use of taxpayer dollars? The Visitors Bureau features arts events and that drives advertising. Get an annual cost and then we can plan that in.

Emily's research into other municipalities presented at the May AMAC meeting (based on the Top 100 Art Towns), found that these cities had a city arts alliance that could be a separate non-profit group that could have more leeway to administer a website. What problems could a separate department pose?

It's more lines in reports. There are currently 11 or 12 departments under the general fund. That can be done. When did we make it Arts, Park, and Rec? Around 2005 we think. As it is now, we set aside a certain percentage for the Arts. If we create a separate department, that becomes its own entity. The money that's allocated to Parks and Rec would then have to stay there, and we'd have to allocate separate funds for Arts. There's not any extra money to take from Recreation as it is.

Any change we will have to justify to Council. Council is supportive of a arts, but we are tight on money. In the scheme of things, arts is a small part of the overall budget. How do we fund things that help the arts to grow? The city does fund arts more now than 20 years ago. Could AMAC write an amendment to current legislation, so that funds not entirely spent on project could carry forward for future projects?

What is the relationship between the Athens Art Guild and the proposed Art Hub? A website could generate revenue. What is the status of city department's website updates?

AMAC has to come up with a plan!

IV. Continuing projects

A. Arts Festival - Scott and Kelly

Things are going well. List of participating artists finished. Insurance covered. Zero waste initiative will be a part of it. Will be using the middle school parking lot and ARTS/West for overflow. We should try to plan these events years in advance, perhaps have a three year calendar, so new events can plan appropriately and recurring events get proper planning.

B. Outside the Box - Kelly Lawrence

Beth and Carol will get content to Kelly.

C. Poet Laureate for 2020 - Rework of RFP

Kari Gunter-Seymour, Athens poet laureate, applied for the Ohio poet laureate!

D. Arts/West Patio - Emily Beveridge

MOTION TO TABLE THIS DISCUSSION - PASSED

V. New Projects

N/A

VI. Announcements and other business

N/A

VII. Adjournment

Next meeting: Aug 14, 5:30-7:00 at ARTS/West

Kathy Hecht

From: Kathy Hecht
Sent: Thursday, July 11, 2019 12:31 PM
To: Andrew Chiki; Andy Stone; Steve Patterson
Subject: AMAC Meeting

Following up on our discussion last night, I thought I would recount my observations. Please give me feedback and/or let me know if I have anything wrong!

There is no direct funding from the city for AMAC. There is an expense line in the General Fund that has \$3,000 budgeted in it this year. This is allocated at the discretion of the Mayor. Use of this money would go through his office.

A regular stream of money for activities would have to be approved by the administration and council. What would those guidelines look like? Where would the money come from?

It seems that there is an effort to make this committee more of an overall art board for the city. I believe that would bring it under the Art, Parks, & Recreation Department? (A/W?)

Branching out as a non-profit would mean that there would be no obligation by the administration and council to approve any funding or policy decisions. If a group separated from the city was established, would they be competing for the same money A/W would be going after?

A separate website highlighting city art and artists would be helpful for visitors and anyone trying to get information on our local art efforts. What would this look like? What exactly would this involve monetarily? Who would have oversight?

How exactly does our 1% for art work? Is the money tracked? Can any leftover funds be used elsewhere? Can this effort be imposed on private construction?

Thanks,
Kathy

*Kathy Hecht
Athens City Auditor
8 E. Washington St.
Athens, Ohio 45701
740-592-3336 x6*

UNAPPROPRIATED BALANCES

JUNE 30, 2019

COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E	COLUMN F
CHANGES WHEN RESOURCES CHANGE	REMAINS CONSTANT	INSERT NEW APPROPRIATIONS FOR THE MONTH	MANUALLY ADD COLUMN C TO D	FORMULA ADDS COLUMNS B & D	FORMULA SUBTRACTS COLUMN E FROM A

FUND NO.	FUND NAME	6/31/2019	BUDGETED APPROP	TOTAL	YTD ADD'L APPROP	TOTAL	UNAPPROPRIATED	NOTES
		CERTIFIED RESOURCES		NEW APPROP		APPROP	RESOURCE BALANCES	
101	GENERAL FUND	16,464,370	15,888,552	33,211	394,861	16,283,413	180,957	0-59-19
212	TOURISM	228,118	228,000	0	0	228,000	118	
214	TRANS. ASSIST.	242,004	235,670	0	0	235,670	6,334	
215	CABLE ACCESS	100,802	5,000	0	66,000	71,000	29,802	
220	STREET	3,480,806	2,243,325	798,000	798,000	3,041,325	439,481	0-56-19,0-55-19
225	STATE HIGHWAY	69,959	0	0	0	0	69,959	
226	WHEEL TAX	287,515	0	0	257,014	257,014	30,501	
230	JUDGES COURT COMP	199,366	25,500	34,750	44,250	69,750	129,616	0-50-19
231	CLERK COURT COMP	80,357	78,303	0	(19,269)	59,034	21,323	
232	DIVERSION PROGRAM	469,000	151,534	0	0	151,534	317,466	
235	COMM.CORR.ACT	81,864	70,838	0	0	70,838	11,026	
237	DUI GRANT FUND	76,707	65,450	0	0	65,450	11,257	
248	CDBG	352,871	72,100	0	0	72,100	280,771	
249	CDBG RLF	156,546	0	0	0	0	156,546	
250	ATHENS CITY ENHANCE.	154,845	3,500	18,000	24,420	27,920	126,925	0-50-19
260	INDIG. DRIVER-ALCOHOL	281,032	1,000	0	0	1,000	280,032	
261	ALCOHOL ENFORCE/ED	24,868	0	0	0	0	24,868	
262	IDIAM COURT FUND	217,328	2,000	0	0	2,000	215,328	
270	RECREATION	1,150,296	1,180,203	0	(21,570)	1,128,633	21,663	
271	COMMUNITY CTR OPER	1,105,508	1,105,376	0	0	1,105,376	132	
272	COMMUNITY CTR PHASE II	490,496	50,000	0	0	50,000	440,496	
273	APR INCOME TAX	879,813	150,000	0	0	150,000	729,813	
293	LAW ENFORCE.	15,651	9,000	0	0	9,000	6,651	
294	DRUG ENFORCE.	9,468	8,000	0	0	8,000	1,468	
TOTAL	SPECIAL REVENUE FUNDS	10,155,220	5,654,799	850,750	1,148,845	6,803,644	3,351,576	
450	APR DEBT FUND	1,619,458	490,938	0	0	490,938	1,128,520	
470	COMM CENTER DEBT	0	0	0	0	0	0	
TOTAL	DEBT SERVICE FUNDS	1,619,458	490,938	0	0	490,938	1,128,520	
572	STREET REHAB	1,177,919	0	150,000	1,015,000	1,015,000	162,919	0-18-19
580	CAPITAL IMPROV.	1,028,625	62,750	0	0	62,750	965,875	
582	ARMORY/HUDSON BLDGS	5,585	2,000	0	0	2,000	3,585	
585	LAW ADMIN BLDG IMPR.	14,842	0	0	12,000	12,000	2,842	
588	FEMA GRANT	80,217	0	0	0	0	80,217	
589	ODOT GRANT	5,110,104	5,110,104	0	0	5,110,104	0	
590	ISSUE I FUNDS	107,675	107,675	0	0	107,675	0	
592	COURT CAPITAL	564,213	10,000	0	0	10,000	554,213	
593	TIF	658,266	250,000	135,000	135,000	385,000	273,266	0-54-19
TOTAL	CAPITAL FUNDS	8,747,446	5,542,529	285,000	1,162,000	6,704,529	2,042,917	

UNAPPROPRIATED BALANCES
JUNE 30, 2019

		COLUMN A CHANGES WHEN RESOURCES CHANGE	COLUMN B REMAINS CONSTANT	COLUMN C INSERT NEW APPROPRIATIONS FOR THE MONTH	COLUMN D MANUALLY ADD COLUMN C TO D	COLUMN E FORMULA ADDS COLUMNS B & D	COLUMN F FORMULA SUBTRACTS COLUMN E FROM A		
FUND NO.	FUND NAME	4/30/2019 CERTIFIED RESOURCES	BUDGETED APPROP	TOTAL NEW APPROP	YTD ADD'L APPROP	TOTAL APPROP	UNAPPROP RESOURCE BALANCES		
0	SPECIAL ASSESSMENTS	0	0	0	0	0	0		
730	PARKING GARAGE	1,195,643	348,274	0	602,500	950,774	244,869		
733	PARKING GARAGE DEBT	170,864	160,960	0	0	160,960	9,904		
740	WATER	7,637,504	5,517,536	4,500	44,500	5,562,036	2,075,468	0-70-19,0-50-19	
744	WATER DEBT	528,473	303,800	0	0	303,800	224,673		
750	SEWER - SANITARY	3,400,400	3,399,460	0	0	3,399,460	940		
755	SEWER - STORMWATER	260,750	112,100	0	25,000	137,100	123,650		
758	SEWER DEBT FUND	2,102,865	2,100,000	0	0	2,100,000	2,865		
760	GARBAGE	2,514,926	1,831,204	3,000	3,000	1,834,204	680,722	0-50-19	
TOTAL	ENTERPRISE FUNDS	17,811,425	13,773,334	7,500	675,000	14,448,334	3,363,091		
865	INT.SERVICES	910,395	578,597	19,000	19,000	597,597	312,798	0-50-19	
866	INT.SERVICE - MEDICAL	5,139,009	3,340,000	0	0	3,340,000	1,799,009		
TOTAL	INTERNAL SERVICE FUNDS	6,049,404	3,918,597	19,000	19,000	3,937,597	2,111,807		
650	LUCH'S EXPEND. TRUST	1,198	0	0	0	0	1,198		
902	MANSFIELD HOUSE	4,300	0	0	0	0	4,300		
903	UNCLAIMED FUNDS	3,556	3,000	0	0	3,000	556		
931	CUSTOMER ON-ACCOUNT	14,303	0	0	0	0	14,303		
TOTAL	FIDUCIARY FUNDS	23,357	3,000	0	0	3,000	20,357		
11/6/2018									
TOTAL ALL FUNDS		60,870,680	45,271,749	1,195,461	3,399,706	48,671,455	12,199,225		

Note: Unappropriated balances are based on anticipated receipts and do not reflect fund cash balances on hand.

INCOME TAX INFORMATION AS OF JANUARY 2018

O-005-64	1.00%	GENERAL REVENUE	PERMANENT	100	54.05%
O-013-83	EXPIRED	0.0010 LAW ADMINISTRATION BUILDING	01-01-1984 THRU 12-31-1993		
O-063-86	0.40%	GENERAL REVENUE	PERMANENT	40	21.62%
O-081-93	EXPIRED	0.0010 REPLACE LAW BLDG WITH STREET IMPROVEMENTS	01-01-1994 THRU 12-31-2003		
O-137-95	EXPIRED	COMMUNITY CENTER CONSTRUCTION - 20 YEARS	01-01-1997 THRU 12-31-15		
O-138-95	0.05%	COMMUNITY CENTER OPERATION	PERMANENT	5	2.70%
O-064-01	EXPIRED	0.0010 STREET IMPROVEMENTS - 10 YEARS -	01-01-2002 THU 12-31-2011		
O-62-10	0.10%	STREET IMPROVEMENTS - 10 YEARS -	01-01-2011 THU 12-31-2020	10	5.41%
O-118-14	0.10%	0.0010 ARTS, PARKS, AND RECREATION - 20 YEARS	01-01-2016 THRU 12-31-2035	10	5.41%
O-68-16	0.20%	0.0020 GENERAL REVENUE	PERMANENT	<u>20</u>	<u>10.81%</u>
TOTAL	1.85%			185	100%

First items allocated from the income tax collected based on voter designation are:

Fund 572	0.0010	=	5.4100% of the 1.85% collected
Fund 450	0.0010	=	5.4100% of the 1.85% collected
Fund 271	0.0005	=	2.7027% of the 1.85% collected
			13.5227% of the 1.85% collected

This leaves the balance for General Revenue:

GENERAL REVENUE	0.0160	=	86.4857% of the 1.85% collected
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General revenue is currently allocated based on O-127-17

Fund 101	72% of remaining 86.4857%	or	62.2697% of the 1.85% collected
Fund 220	19% of remaining 86.4857%	or	16.4323% of the 1.85% collected
Fund 270	5% of remaining 86.4857%	or	4.3243% of the 1.85% collected
Fund 580	3% of remaining 86.4857%	or	2.5946% of the 1.85% collected
Fund 214	1% of remaining 86.4857%	or	0.8649% of the 1.85% collected

RECORD OF ORDINANCES

BARRETT BROTHERS - DAYTON, OHIO

Form 62203

Ordinance No. 0-127-17

Passed

November 20 2017

Introduced by the Finance & Personnel Committee

AN ORDINANCE AMENDING ORDINANCE 04-17; REALLOCATING REVENUES FROM THE CITY INCOME TAX; AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ATHENS, OHIO:

SECTION I: Effective January 1, 2018, Section I of Ordinance 04-17 is hereby amended to read as follows:

That revenues from the city income tax, after deduction of 5.41% for the Street Rehabilitation Fund, 572, and 5.41% for the Arts, Parks & Recreation Debt Fund, 450, and 2.7% for payment of expenses associated with the Recreation/Community Facility Fund, 271, as required under tax levies, shall be allocated directly to funds as follows:

- (A) (72%) to General Fund, 101
- (B) (~~20%~~) (19%) to Street Fund, 220
- (C) (5%) to Recreation Fund, 270
- (D) (~~2%~~) (3%) to Capital Improvements Fund, 580
- (E) (1%) to Transportation Assistance Fund, 214

SECTION II: This Ordinance shall be an emergency measure necessary for the preservation of the health, safety and welfare of the residents of the City of Athens in order to maintain fiscal integrity, and that it shall be in full force and effect upon its passage and approval by the Mayor.



President of Council

ATTEST:


Deputy Clerk of Council

APPROVED:


Mayor

450 60%

273 45%

13th
11/16
2nd
11/13

Account.....	Description.....	Revised app....	MTD Expense...	YTD Expense...	Unexpended.....	Encumbrance...	Unencumbered..	\$ Used
270.940.510500	INTERNS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.510800	SEASONAL STAFF	145,000.00	30,592.54	35,736.49	109,263.51	0.00	109,263.51	24.65
270.940.510888	SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.511000	REGULAR EARNINGS	296,500.00	19,944.70	136,820.03	159,679.97	0.00	159,679.97	46.15
270.940.511088	REGULAR EARNINGS	80,000.00	6,116.68	38,357.47	41,642.53	0.00	41,642.53	47.95
270.940.511100	OVERTIME	1,000.00	0.00	161.15	838.85	0.00	838.85	16.12
270.940.511188	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.511200	SHIFT DIFFERENTIAL	300.00	9.90	63.90	236.10	0.00	236.10	21.30
270.940.511400	LONGEVITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.513300	ACCRUED BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.513500	CELL PHONE ALLOWANC	3,000.00	200.00	1,200.00	1,800.00	0.00	1,800.00	40.00
270.940.513588	CELL PHONE ALLOWANC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.514100	PERS 14.0%	37,000.00	4,933.53	21,148.11	15,851.89	0.00	15,851.89	57.16
270.940.514188	PERS 14.0%	10,000.00	868.39	5,361.35	4,638.65	0.00	4,638.65	53.61
270.940.515100	LIFE INSURANCE	1,000.00	71.90	431.40	568.60	568.60	0.00	100.00
270.940.515188	LIFE INSURANCE	200.00	14.38	86.28	113.72	113.72	0.00	100.00
270.940.515200	MEDICAL INSURANCE	99,000.00	8,250.00	49,500.00	49,500.00	0.00	49,500.00	50.00
270.940.515288	MEDICAL INSURANCE	19,800.00	1,650.00	9,900.00	9,900.00	0.00	9,900.00	50.00
270.940.515300	WORKERS COMP INSURA	3,200.00	1,591.85	1,591.85	1,608.15	0.00	1,608.15	49.75
270.940.515388	WORKERS COMP INSURA	500.00	312.87	312.87	187.13	0.00	187.13	62.57
270.940.515400	UNEMPLOYMENT COMPEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.515488	UNEMPLOYMENT COMPEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.515500	MEDICARE	7,000.00	735.86	2,535.78	4,464.22	0.00	4,464.22	36.23
270.940.515588	MEDICARE	1,000.00	88.69	556.21	443.79	0.00	443.79	55.62
Subtotal for object 51		704,500.00	75,381.29	303,762.89	400,737.11	682.32	400,054.79	
270.940.520100	SUPPLIES	12,125.00	1,755.00	7,087.50	5,037.50	2,058.50	2,979.00	75.43
270.940.520188	SUPPLIES-ARTS/WEST	5,000.00	438.17	1,808.88	3,191.12	791.12	2,400.00	52.00
270.940.520300	CHEMICALS	7,000.00	1,378.20	1,549.20	5,450.80	2,550.80	2,900.00	58.57
270.940.520500	MAINTENANCE SUPPLIE	10,000.00	807.50	3,271.28	6,728.72	1,328.72	5,400.00	46.00
270.940.520588	MAINTENANCE SUPPLIE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.520600	CHLORINE	3,000.00	453.79	765.43	2,234.57	2,234.57	0.00	100.00
270.940.524100	GAS & OIL	10,000.00	950.42	3,114.13	6,885.87	3,887.63	2,998.24	70.02
270.940.524200	VEHICLE MAINTENANCE	12,000.00	19.46	2,108.55	9,891.45	1,341.45	8,550.00	28.75
270.940.525100	CONCESSIONS	17,000.00	4,801.98	6,393.62	10,606.18	3,606.18	7,000.00	58.82
270.940.526100	UNIFORMS	4,500.00	1,188.83	2,399.08	2,100.92	1,650.92	450.00	90.00
Subtotal for object 52		80,625.00	11,793.35	28,497.87	52,127.13	19,449.89	32,677.24	
270.940.530100	EQUIPMENT LEASE	4,000.00	55.00	1,013.00	2,987.00	590.00	2,397.00	40.08
270.940.530188	EQUIPMENT LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.531100	NATURAL GAS	4,000.00	300.94	1,313.94	2,686.06	1,686.06	1,000.00	75.00
270.940.531188	NATURAL GAS	1,500.00	31.28	748.90	751.10	751.10	0.00	100.00
270.940.531200	ELECTRIC	35,000.00	2,524.48	8,794.26	26,205.74	7,705.74	18,500.00	47.14
270.940.531288	ELECTRIC	5,300.00	408.55	2,216.95	3,083.05	3,083.05	0.00	100.00
270.940.531300	TELEPHONE	3,500.00	484.66	1,635.69	1,864.31	1,364.31	500.00	85.71
270.940.531388	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.532300	PROFESSIONAL SERVIC	9,200.00	1,400.00	2,678.00	6,522.00	6,122.00	400.00	95.65
270.940.532388	PROFESSIONAL SERVIC	8,900.00	200.00	4,575.00	4,325.00	1,425.00	2,900.00	67.42
270.940.534100	INSURANCE PREMIUMS	9,475.00	0.00	9,457.19	17.81	0.00	17.81	99.81
270.940.534188	INSURANCE PREMIUMS	1,300.00	0.00	1,253.44	46.56	0.00	46.56	96.42
270.940.536100	GEN FUND ADM SUPPOR	38,563.00	3,214.00	19,284.00	19,279.00	0.00	19,279.00	50.01
270.940.536200	INT SERV ADM SUPPOR	21,571.00	1,798.00	10,788.00	10,783.00	0.00	10,783.00	50.01

Account	Description	Revised app	MTD Expense	YTD Expense	Unexpended	Encumbrance	Unencumbered	Used
270.940.537100	MAINTENANCE CONTRAC	4,749.00	522.50	626.93	4,122.07	123.07	3,959.00	15.79
270.940.537188	MAINTENANCE CONTRAC	750.00	0.00	231.99	518.01	268.01	250.00	66.67
270.940.537200	LICENSE FEES	9,750.00	650.00	3,145.52	6,604.48	0.00	6,604.48	32.26
270.940.537288	LICENSE FEES	950.00	0.00	303.00	647.00	0.00	647.00	31.89
270.940.538100	POSTAGE	50.00	0.00	0.00	50.00	20.00	30.00	40.00
270.940.538188	POSTAGE	50.00	0.00	20.95	29.05	29.05	0.00	100.00
270.940.538388	REAL ESTATE TAXES-A	500.00	0.00	115.82	384.18	384.18	0.00	100.00
270.940.538400	ADVERTISING	2,500.00	354.00	915.25	1,584.75	1,334.75	250.00	90.00
270.940.538488	ADVERTISING-ARTS/WE	1,900.00	698.00	918.00	982.00	82.00	900.00	52.63
270.940.539100	TRAVEL EXPENSE	1,500.00	0.00	343.04	1,156.96	356.96	800.00	46.67
270.940.539188	TRAVEL EXPENSE	500.00	0.00	0.00	500.00	0.00	500.00	0.00
270.940.539200	TRAINING & REGISTRA	2,500.00	144.00	243.00	2,257.00	757.00	1,500.00	40.00
270.940.539288	TRAINING & REGISTRA	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
270.940.539300	SUBSCRIPTIONS & PUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.539388	SUBSCRIPTIONS & PUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.539400	MEMBERSHIPS	500.00	0.00	0.00	500.00	0.00	500.00	0.00
Subtotal for object 53		169,508.00	12,785.41	70,621.87	98,886.13	26,082.28	72,803.85	
270.940.550100	LAND PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.550200	LAND IMPROVEMENTS	50,000.00	0.00	0.00	50,000.00	11,853.00	38,147.00	23.71
270.940.551100	BUILDINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.551200	OTHER STRUCTURES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.551300	BUILDING IMPROVEMEN	25,000.00	0.00	13,423.64	11,576.36	1,576.36	10,000.00	60.00
270.940.551388	BLDG IMPROVEMENTS-A	15,000.00	0.00	790.00	14,210.00	0.00	14,210.00	5.27
270.940.552100	INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.553100	FURNITURE & FIXTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.553300	MACHINERY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.553700	COMPUTER EQUIPMENT	2,000.00	901.48	901.48	1,098.52	350.00	748.52	62.57
270.940.553788	COMPUTER EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
270.940.553900	EQUIPMENT	74,000.00	1,773.87	12,333.22	61,666.78	836.78	60,830.00	17.80
270.940.553988	EQUIPMENT	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00
270.940.555200	STREET IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal for object 55		170,000.00	2,675.35	27,448.34	142,551.66	14,616.14	127,935.52	
270.940.560000	TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.561000	REFUNDS	1,500.00	175.00	260.00	1,240.00	240.00	1,000.00	33.33
270.940.561088	REFUNDS	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00
Subtotal for object 56		4,000.00	175.00	260.00	3,740.00	240.00	3,500.00	
* Dept 940		1,128,633.00	102,810.40	430,590.97	698,042.03	61,070.63	636,971.40	
** 270 RECREATION FUND		1,128,633.00	102,810.40	430,590.97	698,042.03	61,070.63	636,971.40	
***		1,128,633.00	102,810.40	430,590.97	698,042.03	61,070.63	636,971.40	

Account.....	Description.....	Est Revenue...	MTD Receipts..	YTD Receipts..	Unc Balance...	% Collected
270.000.412500	INCOME TAX RECEIPTS	661,500.00	44,539.61	286,620.56	374,879.44	43.33
270.000.412588	INCOME TAX RECEIPTS ARTS/WEST	64,750.00	4,948.84	31,846.72	32,903.28	49.18
270.000.433800	NATUREWORKS GRANT ODNR	0.00	0.00	0.00	0.00	0.00
270.000.433888	ARTS/WEST GRANTS	12,000.00	0.00	3,500.00	8,500.00	29.17
270.000.433900	LOCAL GRANTS	0.00	0.00	0.00	0.00	0.00
270.000.440588	ARTS/WEST PARKING	3,600.00	0.00	3,600.00	0.00	100.00
270.000.446000	POOL PASSES	60,000.00	26,716.27	43,891.27	16,108.73	73.15
270.000.446100	POOL DAILY ADMISSION	70,000.00	11,204.00	14,911.00	55,089.00	21.30
270.000.446188	ARTS/WEST ADMISSIONS	2,500.00	49.00	1,421.00	1,079.00	56.84
270.000.446200	SWIM INSTRUCTION	22,000.00	6,300.00	18,675.00	3,325.00	84.89
270.000.446300	REC CENTER RENTAL	0.00	0.00	0.00	0.00	0.00
270.000.446388	ARTS/WEST RENTAL	19,000.00	1,269.00	8,017.75	10,982.25	42.20
270.000.446400	BALL FIELD RENTAL	0.00	0.00	0.00	0.00	0.00
270.000.446500	YOUTH SPORTS	14,000.00	3,900.00	11,765.00	2,235.00	84.04
270.000.446600	MISC OUTDOOR SPORTS	0.00	0.00	0.00	0.00	0.00
270.000.446700	YOUTH FOOTBALL	0.00	0.00	0.00	0.00	0.00
270.000.446800	YOUTH BASKETBALL	0.00	0.00	0.00	0.00	0.00
270.000.446900	YOUTH BASEBALL	0.00	0.00	0.00	0.00	0.00
270.000.447000	YOUTH SOFTBALL	0.00	0.00	0.00	0.00	0.00
270.000.447100	ADULT BASKETBALL	0.00	0.00	0.00	0.00	0.00
270.000.447200	ADULT SPORTS	4,000.00	0.00	1,300.00	2,700.00	32.50
270.000.447300	ADULT VOLLEYBALL	0.00	0.00	0.00	0.00	0.00
270.000.447600	POOL PARTIES	5,000.00	2,815.00	4,675.00	325.00	93.50
270.000.447700	SUMMER DAYCAMP	0.00	0.00	0.00	0.00	0.00
270.000.447900	POOL CONCESSIONS	30,000.00	5,650.00	8,430.90	21,569.10	28.10
270.000.448000	AFTER SCHOOL PROGRAM	0.00	0.00	0.00	0.00	0.00
270.000.448100	SHELTER HOUSE	5,000.00	570.00	3,120.00	1,880.00	62.40
270.000.448288	ARTS/WEST MEMBERSHIPS	1,600.00	0.00	2,735.00	-1,135.00	170.94
270.000.448488	ARTS/WEST YOUTH PROGRAMS	500.00	0.00	2,206.00	-1,706.00	441.20
270.000.448688	ARTS/WEST ADULT PROGRAMS	0.00	0.00	70.00	-70.00	0.00
270.000.448788	ARTS/WEST SPECIAL EVENTS	5,000.00	123.00	1,838.75	3,161.25	36.78
270.000.460100	INTEREST	4,000.00	0.00	689.42	3,310.58	17.24
270.000.464500	DONATIONS	0.00	0.00	0.00	0.00	0.00
270.000.464588	ARTS/WEST DONATIONS	4,700.00	0.00	583.00	4,117.00	12.40
270.000.464600	POOL DONATIONS	0.00	0.00	0.00	0.00	0.00
270.000.469900	MISCELLANEOUS RECEIPTS	400.00	0.00	0.00	400.00	0.00
270.000.469988	ARTS/WEST MISC RECEIPTS	0.00	0.00	0.00	0.00	0.00
270.000.471200	NOTE PROCEEDS	0.00	0.00	0.00	0.00	0.00
270.000.492100	REFUNDS & REIMBURSEMENTS	1,000.00	0.00	0.00	1,000.00	0.00
270.000.499000	TRANSFERS FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
270.000.499035	TRANSFERS FROM FEMA	0.00	0.00	0.00	0.00	0.00
*DEPT 000		990,550.00	108,084.72	449,896.37	540,653.63	
** 270 RECREATION FUND		990,550.00	108,084.72	449,896.37	540,653.63	
***		990,550.00	108,084.72	449,896.37	540,653.63	

A/w

Account.....	Description.....	Est Revenue...	MTD Receipts..	YTD Receipts..	Unc Balance...	% Collected
270.000.412588	INCOME TAX RECEIPTS ARTS/WEST	64,750.00	4,948.84	31,846.72	32,903.28	49.18
270.000.433888	ARTS/WEST GRANTS	12,000.00	0.00	3,500.00	8,500.00	29.17
270.000.440588	ARTS/WEST PARKING	3,600.00	0.00	3,600.00	0.00	100.00
270.000.446188	ARTS/WEST ADMISSIONS	2,500.00	49.00	1,421.00	1,079.00	56.84
270.000.446388	ARTS/WEST RENTAL	19,000.00	1,269.00	8,017.75	10,982.25	42.20
270.000.448288	ARTS/WEST MEMBERSHIPS	1,600.00	0.00	2,735.00	-1,135.00	170.94
270.000.448488	ARTS/WEST YOUTH PROGRAMS	500.00	0.00	2,206.00	-1,706.00	441.20
270.000.448688	ARTS/WEST ADULT PROGRAMS	0.00	0.00	70.00	-70.00	0.00
270.000.448788	ARTS/WEST SPECIAL EVENTS	5,000.00	123.00	1,838.75	3,161.25	36.78
270.000.464588	ARTS/WEST DONATIONS	4,700.00	0.00	583.00	4,117.00	12.40
270.000.469988	ARTS/WEST MISC RECEIPTS	0.00	0.00	0.00	0.00	0.00
*DEPT 000		113,650.00	6,389.84	55,818.22	57,831.78	
** 270 RECREATION FUND		113,650.00	6,389.84	55,818.22	57,831.78	
***		113,650.00	6,389.84	55,818.22	57,831.78	

"parent for art" based on cost of project
 WJTP
 Stinson

A/W

Account.....	Description.....	Revised app...	MTD Expense...	YTD Expense...	Unexpended.....	Encumbrance...	Unencumbered...	Used
270.940.510888	SEASONAL STAFF	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.511088	REGULAR EARNINGS	80,000.00	6,116.68	38,357.47	41,642.53	0.00	41,642.53	47.95
270.940.511188	OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.513588	CELL PHONE ALLOWANC	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.514188	PERS 14.0%	10,000.00	868.39	5,361.35	4,638.65	0.00	4,638.65	53.61
270.940.515188	LIFE INSURANCE	200.00	14.38	86.28	113.72	0.00	0.00	100.00
270.940.515288	MEDICAL INSURANCE	19,800.00	1,650.00	9,900.00	9,900.00	0.00	9,900.00	50.00
270.940.515388	WORKERS COMP INSURA	500.00	312.87	312.87	187.13	0.00	187.13	62.57
270.940.515488	UNEMPLOYMENT COMPEN	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.515588	MEDICARE	1,000.00	88.69	556.21	443.79	0.00	443.79	55.62
Subtotal for object 51		111,500.00	9,051.01	54,574.18	56,925.82	113.72	56,812.10	
270.940.520188	SUPPLIES-ARTS/WEST	5,000.00	438.17	1,808.88	3,191.12	791.12	2,400.00	52.00
270.940.520588	MAINTENANCE SUPPLIE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal for object 52		5,000.00	438.17	1,808.88	3,191.12	791.12	2,400.00	
270.940.530188	EQUIPMENT LEASE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.531188	NATURAL GAS	1,500.00	31.28	748.90	751.10	0.00	0.00	100.00
270.940.531288	ELECTRIC	5,300.00	408.55	2,216.95	3,083.05	0.00	0.00	100.00
270.940.531388	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
270.940.532388	PROFESSIONAL SERVIC	8,900.00	200.00	4,575.00	4,325.00	0.00	0.00	67.42
270.940.534188	INSURANCE PREMIUMS	1,300.00	0.00	1,253.44	46.56	0.00	46.56	96.42
270.940.537188	MAINTENANCE CONTRAC	750.00	0.00	231.99	518.01	268.01	250.00	66.67
270.940.537288	LICENSE FEES	950.00	0.00	303.00	647.00	0.00	647.00	31.89
270.940.538188	POSTAGE	50.00	0.00	20.95	29.05	0.00	0.00	100.00
270.940.538388	REAL ESTATE TAXES-A	500.00	0.00	115.82	384.18	0.00	0.00	100.00
270.940.538488	ADVERTISING-ARTS/WE	1,900.00	698.00	918.00	982.00	82.00	900.00	52.63
270.940.539188	TRAVEL EXPENSE	500.00	0.00	0.00	500.00	0.00	500.00	0.00
270.940.539288	TRAINING & REGISTRA	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
270.940.539388	SUBSCRIPTIONS & PUB	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Subtotal for object 53		22,650.00	1,337.83	10,384.05	12,265.95	6,022.39	6,243.56	
270.940.551388	BLDG IMPROVEMENTS-A	15,000.00	0.00	790.00	14,210.00	0.00	14,210.00	5.27
270.940.553788	COMPUTER EQUIPMENT	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
270.940.553988	EQUIPMENT	3,000.00	0.00	0.00	3,000.00	0.00	3,000.00	0.00
Subtotal for object 55		19,000.00	0.00	790.00	18,210.00	0.00	18,210.00	
270.940.561088	REFUNDS	2,500.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00
* Dept 940		160,650.00	10,827.01	67,557.11	93,092.89	6,927.23	86,165.66	
** 270 RECREATION FUND		160,650.00	10,827.01	67,557.11	93,092.89	6,927.23	86,165.66	
***		160,650.00	10,827.01	67,557.11	93,092.89	6,927.23	86,165.66	

Account.....	Description.....	Revised app...	MTD Expense...	YTD Expense...	Unexpended....	Encumbrance...	Unencumbered..	Used
101.120.530089	HALLOWEEN-SERVICES	16,000.00	0.00	0.00	16,000.00	16,000.00	0.00	100.00
101.120.530100	EQUIPMENT LEASE	5,000.00	0.00	3,224.68	1,775.32	1,775.32	0.00	100.00
101.120.532100	ARCHITECTS/ENGINEER	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101.120.532300	PROFESSIONAL SERVIC	104,400.00	1,224.00	52,555.69	51,844.31	49,599.81	2,244.50	97.85
101.120.532400	SPECIAL PROJECTS	19,000.00	0.00	3,000.00	16,000.00	1,000.00	15,000.00	21.05
101.120.533200	FILING FEES	200.00	0.00	0.00	200.00	50.00	150.00	25.00
101.120.534100	INSURANCE PREMIUMS	97,000.00	0.00	95,348.02	1,651.98	0.00	1,651.98	98.30
101.120.535100	BOARD OF ELECTIONS	10,000.00	7,320.85	7,320.85	2,679.15	0.00	2,679.15	73.21
101.120.535200	DELINQUENT TAX ADVE	100.00	0.00	9.84	90.16	0.00	90.16	9.84
101.120.535300	AUDITOR & TREASURER	24,000.00	8,192.67	23,301.45	698.55	0.00	698.55	97.09
101.120.535700	COUNTY HEALTH DEPT	28,000.00	12,764.02	25,528.04	2,471.96	0.00	2,471.96	91.17
101.120.535900	SOIL & WATER CONSER	8,000.00	0.00	8,000.00	0.00	0.00	0.00	100.00
101.120.535973	U.COURTYARD-SCH SHA	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101.120.537100	MAINTENANCE CONTRAC	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	100.00
101.120.537200	LICENSE FEES	1,500.00	358.00	723.32	776.68	0.00	776.68	48.22
101.120.538100	POSTAGE	1,500.00	0.00	1,105.90	394.10	94.10	300.00	80.00
101.120.538285	ATHENS CO ECONOMIC	60,000.00	0.00	60,000.00	0.00	0.00	0.00	100.00
101.120.538400	ADVERTISING	9,600.00	43.75	2,420.75	7,179.25	2,079.25	5,100.00	46.88
101.120.538600	JUDGEMENTS	15,000.00	89.99	89.99	14,910.01	3,060.01	11,850.00	21.00
101.120.538610	JUDGEMENT - BWC	114,000.00	0.00	0.00	114,000.00	113,012.91	987.09	99.13
101.120.538800	NEGOTIATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101.120.538900	BOARDS & COMMISSION	600.00	0.00	0.00	382.30	32.30	350.00	41.67
101.120.538957	MUNICIPAL ARTS COMM	3,000.00	460.00	2,630.00	370.00	370.00	0.00	100.00
101.120.538990	HISTORIC PRESERVATI	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
101.120.538992	CIVIL SERVICE	19,000.00	0.00	3,241.80	15,758.20	758.20	15,000.00	21.05
101.120.538993	COMMUNITY RELATIONS	500.00	0.00	0.00	500.00	500.00	0.00	100.00
101.120.538994	ZONING APPEAL BOARD	500.00	0.00	0.00	500.00	0.00	500.00	0.00
101.120.538995	PLANNING COMMISSION	30,150.00	48.15	0.00	3,210.89	0.00	26,939.11	14.93
101.120.538996	HOUSING COMMISSION	500.00	0.00	0.00	500.00	0.00	500.00	0.00
101.120.538997	TREE COMMISSION	2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	100.00
101.120.538998	DISABILITY COMMISSI	1,400.00	0.00	350.00	1,050.00	150.00	900.00	35.71
101.120.538999	ENVIRONMENT & SUSTA	1,000.00	0.00	0.00	1,000.00	0.00	1,000.00	0.00
101.120.539000	VETERANS BANNER PUT	1,000.00	0.00	250.00	750.00	0.00	500.00	50.00
101.120.539100	TRAVEL EXPENSE	6,000.00	0.00	2,428.81	3,571.19	1,871.19	1,700.00	71.67
101.120.539200	TRAINING & REGISTRA	19,400.00	0.00	1,916.00	17,484.00	2,721.00	14,763.00	23.90
101.120.539300	SUBSCRIPTIONS & PUB	2,000.00	0.00	919.66	1,080.34	38.73	1,041.61	47.92
101.120.539400	MEMBERSHIPS	3,000.00	0.00	449.00	2,551.00	0.00	2,551.00	14.97
Subtotal for object 53								
* Dept 120 OTHER ADMINISTRATIVE		606,350.00	30,501.43	298,242.39	308,107.61	198,651.93	109,455.68	
** 101 GENERAL FUND		606,350.00	30,501.43	298,242.39	308,107.61	198,651.93	109,455.68	
***		606,350.00	30,501.43	298,242.39	308,107.61	198,651.93	109,455.68	