Tourism Product Development Meeting
3468 N Fulton Ave
Hapeville, GA 30354

January 17, 2019
6:00 PM

Agenda

1. Welcome And Introduction

2. Election Of Officers

    - Chairman
    - Vice Chairman
    - Secretary

3. New Business
    a. Hotel Motel Tax Overview
    b Review of Current Hotel Motel Tax Financials

    Documents:

    2019-01-17 TPD PACKET.PDF

4. Scheduling Of February Meeting Date

5. Adjourn

Defining the Spending Restrictions - TPD

- ***Tourism Product Development* (TPD)**
  - "Creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors. Such expenditures *may include capital costs and operating expenses.*"
    - Project should be identified as TPD in jurisdiction's annual budget
    - Must involve physical renovation of existing tourism facility, or construction of a new tourism facility
    - Expended directly by LG or entity *other than DMO*
  - Not a restricted spending category in City of Hapeville's current authorization paragraph

    - O.C.G.A. § 48-13-50.2

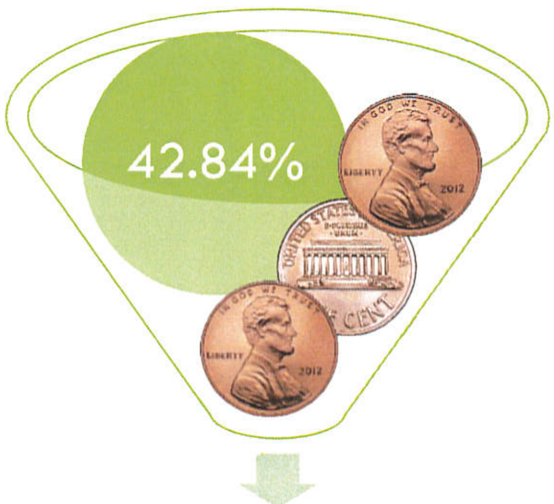
Defining the Spending Restrictions - DMO

- For TCT spending, the ***Destination Marketing Organization*** *(DMO)*
  - "A private sector non-profit organization or other private entity which is exempt…under Section 501(c)(6) of the IRS Code of 1986"
    - Primary responsibilities are to "encourage travelers to visit their destinations, encourage meetings and expositions in the area, and provide visitor assistance and support as needed."
  - Can be a Chamber of Commerce, CVB, Regional Travel Association, or other private group, *so long as it is a tax-exempt 501(c)(6)*
    - *GCVB is a 501(c)6*
  - Also, any recreation Authority or CVB created by General Assembly or the State, a Department of State Government, or State Authority
- For TPD spending, *government may spend, though must be explicitly identified in adopted budget and reported in annual HMT Report to DCA*
  - O.C.G.A. § 48-13-50.2

Existing City of Hapeville HMT

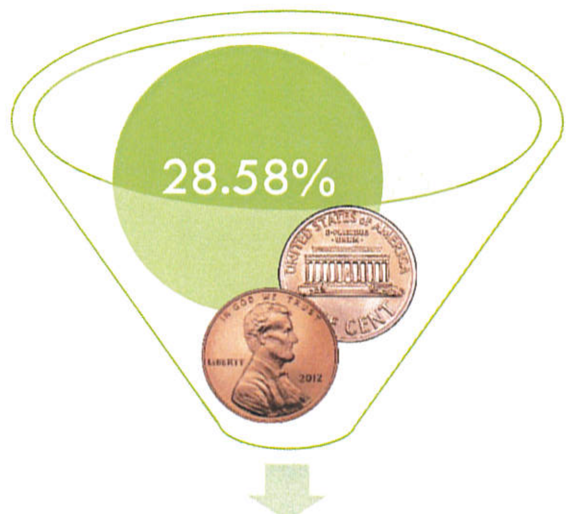
O.C.G.A. § 48-13-**<u>51(a)4.5 – 7%</u>**

PRE 5/2018



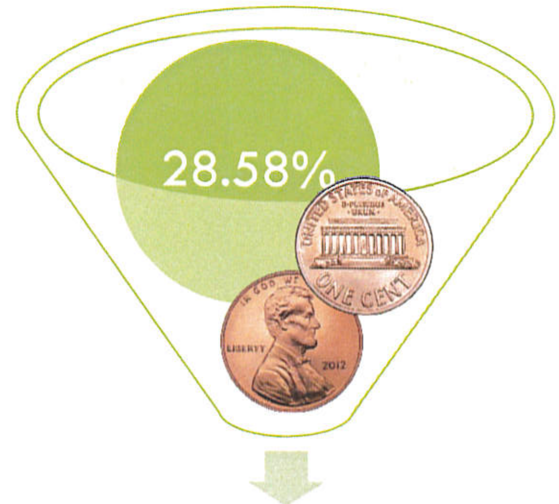
<u>Non-Restricted</u>

Proceeds can be used by City of Hapeville for any legal purpose, including general fund and debt service



<u>Restricted</u>

Convention Facilities & Promotion or Tourism, Conventions, and Trade Shows (TCT)



<u>Restricted</u>

Conference Center

Note that under O.C.G.A. § 48-13-51(a)(4.5)(A) and (B), restrictions are explicitly based on the percentages listed in the table above. The pennies in the graphical representation are rough estimates to better grasp the required allocation of revenue.

Existing City of Hapeville HMT

O.C.G.A. § 48-13-**51(a)4.5 – 7%**

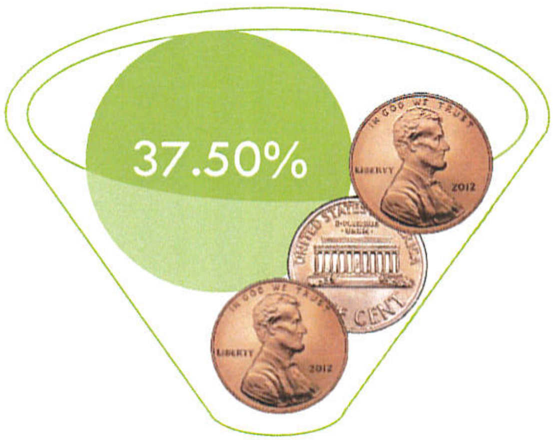
Pre 5/2018

	42.84% **Non-Restricted Funds**	**28.58%** **Restricted Funds** **Convention Facilities & Promotion or Tourism, Conventions, and Trade Shows**	**28.58%** **Restricted Funds** **Conference Center**
How must it be spent?	Available for City of Hapeville to use for any legal purpose, including use in the general fund	Support of convention and trade show facilities may be facilities owned or operated by a state authority and/or a local government/local authority TCT funds must be used for "**planning, conducting, or participating in programs of information and publicity** designed to attract or advertise tourism, conventions, or trade shows" and must be provided to and expended by a Destination Marketing Organization (DMO) - a 501(c)(6) private sector non-profit organization	"Operating, maintaining, and marketing of a conference center facility"
Additional Notes	Funds may be used for debt service, at discretion of county	These restricted funds may be expended for a combination of these purposes, collectively reaching the 28.58% threshold	

Proposed City of Hapeville HMT

O.C.G.A. § 48-13-**51(b) – 8%**

Current

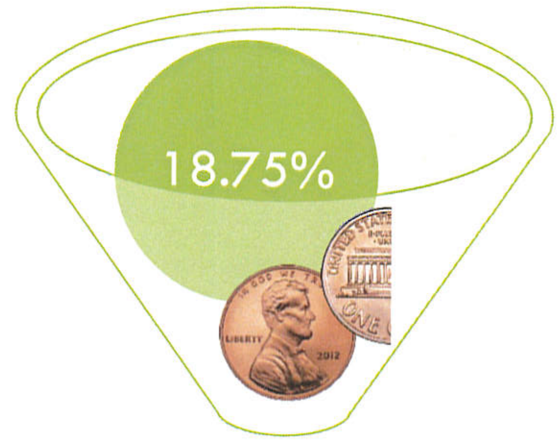


Non-Restricted

Proceeds can be used for any *legal* general fund purpose in the city, county, or consolidated government

Restricted

At least 43.75% of HMT revenue must be used for TCT



Restricted

Up to 18.75% of HMT may be used for TPD, otherwise used for TCT

Proposed City of Hapeville HMT

Current

O.C.G.A. § 48-13-51(b) – 8%

	37.50% Non-Restricted Funds	**43.75%** Restricted Funds Promotion or Tourism, Conventions, and Trade Shows (TCT)	**18.75%** Restricted Funds Tourism Product Development (TPD) or additional TCT
How must it be spent?	Available for City of Hapeville to use for any legal purpose, including use in general fund	TCT funds must be used for "planning, conducting, or participating in programs of information and publicity designed to attract or advertise tourism, conventions, or trade shows"	"Creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors."
Additional Notes	Funds may be used for debt service, at discretion of county	TCT funds must be provided to and expended by a Destination Marketing Organization (DMO) - a 501(c)(6) private sector non-profit organization	Any funds *not* used for TPD must be used for TCT under same restrictions

Prior Current

Existing/Proposed City of Hapeville HMT Side-by-Side Comparison

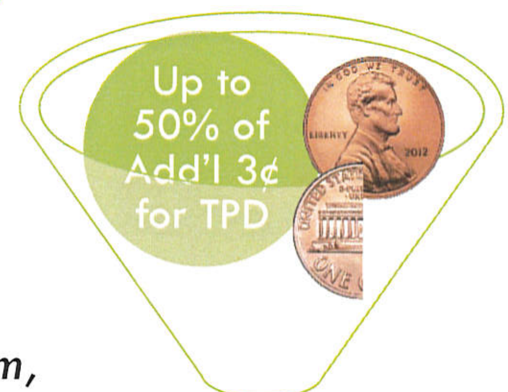
	Existing 7% Hotel-Motel Excise Tax O.C.G.A. § 48-13-51(a)4.5	Proposed 8% Hotel-Motel Excise Tax O.C.G.A. § 48-13-51(b)
Unrestricted Funds		
Restricted Tourism, Conventions, and Trade Shows, expended by DMO		
Restricted Conference Center		
Restricted Tourism Product Development or TCT		

How does the 51(b) authorization derive the distribution breakdown?

TCT funds are "an amount equal to not less than 50 percent of the total amount of <u>taxes collected that exceed the amount of taxes that would be collected at the rate of 5 percent</u>" under O.C.G.A. § 48-13-51(b)

<u>Restricted</u>

Promotion of Tourism, Conventions, and Trade Shows (TCT) by DMO

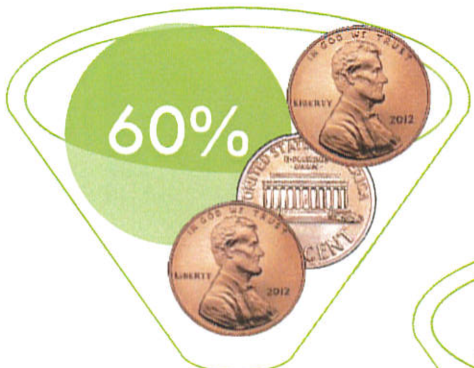


<u>Restricted</u>

Up to 1.5 pennies for TPD, balance to TCT

How does the 51(b) authorization derive the distribution breakdown?

Restrictions on "*the amount of taxes that would be collected at the rate of 5 percent*" under O.C.G.A. § 48-13-51(a)(3)



<u>Non-Restricted</u>

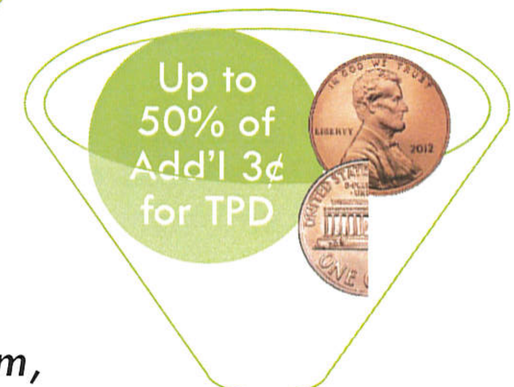
<u>Restricted</u>

Promotion of Tourism, Conventions, and Trade Shows (TCT) by DMO

TCT funds are "an amount equal to not less than 50 percent of the total amount of <u>taxes collected that exceed the amount of taxes that would be collected at the rate of 5 percent</u>" under O.C.G.A. § 48-13-51(b)

<u>Restricted</u>

Promotion of Tourism, Conventions, and Trade Shows (TCT) by DMO



<u>Restricted</u>

Up to 1.5 pennies for TPD, balance to TCT

What qualifies as *TPD*?

- As identified in O.C.G.A. § 48-13-50.2(6)(A-P), *Tourism Product Development* may include

Fishing Preserves

Hunting Preserves

Campsites

Meeting/Convention Facility

Information Centers

Exhibit Hall

Parks and Trails

Wayfinding Signs

Sports Stadium

Zoos

Auto Racetracks

Drag Strips

Performing Arts Facilities

Golf Courses

Permanent Carnivals

Arenas

Sightseeing Boats

Amusement Parks

Aquariums

Sightseeing Planes and Helicopters

Museums

RV/Trailer/Camper Sites

What qualifies as *TPD?*

And other "creation or expansion of physical attractions which are available and open to the public and which improve destination appeal to visitors, support visitors' experience, and are used by visitors."

City of Hapeville
Toursim Product Development
TPD Funding
Jan-19

Fund Sources	**Current**	**Projection**	
FY 2017 & Prior	900,000	900,000	actual
FY 2018	888,123	888,123	actual
FY 2019	273,012	622,000	
Total	**2,061,135**	**2,410,123**	
Uses			
Hoyt Smith Conference Center 2017-18	141,297	141,297	actual
Hoyt Smith Ops and Maitenance	43,475	107,829	
Theater 597, 599 N Central	295,085	1,950,000	
Theater 597, 599 N Central	6,993	6,993	
Total Uses	**486,850**	**2,206,119**	
Net / Projected	**1,574,285**	**204,004**	

CITY OF HAPEVILLE

PROPERTY	FY 19 JUL	FY 19 AUG	FY 19 SEP	FY 19 OCT	FY 19 NOV	Fiscal Year 19
3378 Lavista Drive Rental						$0.00
Best Western Plus Atlanta Airport North	$17,263.69	$15,501.32	$16,870.70	$16,398.43	$14,222.54	$80,256.68
Courtyard	$21,113.39	$19,845.05	$19,687.49	$24,860.35	$24,706.41	$110,212.69
Hilton Atlanta Airport	$94,313.64	$100,108.64	$95,594.08	$106,051.55	$100,848.18	$496,916.09
InCity Suites	$1,489.43	$1,536.08	$1,352.01	$1,552.93	$1,039.20	$6,969.65
Maison Lavigne	$322.10	$239.89	$242.68	$165.40	$193.41	$1,163.48
LaQuinta Atlanta Airport North	$37,627.61	$37,441.83	$36,604.61	$40,794.08	$31,567.66	$184,035.79
Residence Inn	$16,073.17	$23,254.95	$22,164.93	$22,592.87	$18,131.81	$102,217.73
Solis	$33,587.75	$34,866.34	$37,326.45	$46,904.60	$36,932.87	$189,618.01
Staybridge Suites	$28,549.46	$31,978.62	$30,218.68	$34,607.15	$28,188.39	$153,542.30
	$250,340.24	**$264,772.72**	**$260,061.63**	**$293,927.36**	**$255,830.47**	**$1,324,932.42**
27.14%	67,949					
18.75%		49,645	48,762	55,111	47,968	

$67,949 July
$201,486 august - november
$352,601 projection

$622,036 FY 2019 Estimate

CITY OF HAPEVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2018

275-HOTEL & MOTEL TAX FUND

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TAXES						
275-0-0000-314120 Hotel/Motel Taxes	2,850,000	326,969.47	3,108,227.74	0.00	(258,227.74)	109.06
TOTAL TAXES	2,850,000	326,969.47	3,108,227.74	0.00	(258,227.74)	109.06
TOTAL REVENUE	2,850,000	326,969.47	3,108,227.74	0.00	(258,227.74)	109.06

CITY OF HAPEVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2018

275-HOTEL & MOTEL TAX FUND
DEPARTMENT - HOTEL-MOTEL

% OF YEAR COMPLETED: 100.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DEBT SERVICE						
275-5-5910-580405 Transfers - DMO - TCT	855,370	99,284.13	932,427.18	0.00	(77,057.18)	109.01
275-5-5910-580410 Transfers - Tourism B	814,630	94,654.11	888,123.71	0.00	(73,493.71)	109.02
275-5-5910-580415 Gen Fund Allocation	1,180,000	137,146.00	1,287,676.85	0.00	(107,676.85)	109.13
TOTAL DEBT SERVICE	2,850,000	331,084.24	3,108,227.74	0.00	(258,227.74)	109.06
TOTAL HOTEL-MOTEL	2,850,000	331,084.24	3,108,227.74	0.00	(258,227.74)	109.06
TOTAL EXPENDITURES	2,850,000	331,084.24	3,108,227.74	0.00	(258,227.74)	109.06
REVENUE OVER/(UNDER) EXPENDITURES	0	(4,114.77)	0.00	0.00	0.00	0.00

290-TRADE AND TOURISM
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 100.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
OTHER FINANCING SOURCES	2,070,000	(206,061.76)	1,820,550.89	0.00	249,449.11	87.95
TOTAL REVENUES	2,070,000	(206,061.76)	1,820,550.89	0.00	249,449.11	87.95
EXPENDITURE SUMMARY						
Hoyt Smith Center						
PERSONNEL SERVICES	126,881	13,057.02	111,673.45	0.00	15,207.55	88.01
CONTRACTED SERVICES	16,500	3.00	92.00	0.00	16,408.00	0.56
SUPPLIES & MINOR EQPT	37,500	0.00	0.00	0.00	37,500.00	0.00
CAPITAL OUTLAYS > $5000	602,749	0.00	29,531.72	0.00	573,217.28	4.90
DEBT SERVICE	31,000	0.00	0.00	0.00	31,000.00	0.00
TOTAL Hoyt Smith Center	814,630	13,060.02	141,297.17	0.00	673,332.83	17.34
CS - Parks & Grounds						
Economic Development						
CONTRACTED SERVICES	1,255,370	247,733.07	1,476,427.20	0.00	(221,057.20)	117.61
TOTAL Economic Development	1,255,370	247,733.07	1,476,427.20	0.00	(221,057.20)	117.61
Main Street						
Other Financing Uses						
TOTAL EXPENDITURES	2,070,000	260,793.09	1,617,724.37	0.00	452,275.63	78.15
REVENUE OVER/(UNDER) EXPENDITURES	0	(466,854.85)	202,826.52	0.00	(202,826.52)	0.00

290-TRADE AND TOURISM

% OF YEAR COMPLETED: 100.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TAXES						
INTERGOVERNMENTAL REV						
MISC REVENUE						
OTHER FINANCING SOURCES						
290-0-0000-391280 Trans from Hot/Mot - D	855,370	99,284.13	932,427.18	0.00	(77,057.18)	109.01
290-0-0000-391285 Transfer from H/M - Ho	814,630	94,654.11	888,123.71	0.00	(73,493.71)	109.02
290-0-0000-395250 Carryover	400,000	(400,000.00)	0.00	0.00	400,000.00	0.00
TOTAL OTHER FINANCING SOURCES	2,070,000	(206,061.76)	1,820,550.89	0.00	249,449.11	87.95
TOTAL REVENUE	2,070,000	(206,061.76)	1,820,550.89	0.00	249,449.11	87.95

290-TRADE AND TOURISM
DEPARTMENT - Hoyt Smith Center

% OF YEAR COMPLETED: 100.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
PERSONNEL SERVICES						
290-5-6121-511100 Regular Employees	41,850	11,728.68	95,961.95	0.00	(54,111.95)	229.30
290-5-6121-511200 Part Time Employees	45,240	0.00	0.00	0.00	45,240.00	0.00
290-5-6121-511300 Overtime	1,000	18.84	1,218.51	0.00	(218.51)	121.85
290-5-6121-512100 Group Insurance	31,270	536.36	7,179.16	0.00	24,090.84	22.96
290-5-6121-512200 Social Security FICA C	5,462	626.60	5,927.56	0.00	(465.56)	108.52
290-5-6121-512300 Medicare	1,263	146.54	1,386.27	0.00	(123.27)	109.76
290-5-6121-512400 Retirement Contributio	118	0.00	0.00	0.00	118.00	0.00
290-5-6121-512700 Worker's Compensation	678	0.00	0.00	0.00	678.00	0.00
TOTAL PERSONNEL SERVICES	126,881	13,057.02	111,673.45	0.00	15,207.55	88.01
CONTRACTED SERVICES						
290-5-6121-521200 Professional Services	0	0.00	80.00	0.00	(80.00)	0.00
290-5-6121-521205 Bank Charges	0	3.00	12.00	0.00	(12.00)	0.00
290-5-6121-522200 Repairs and Maintenanc	16,500	0.00	0.00	0.00	16,500.00	0.00
TOTAL CONTRACTED SERVICES	16,500	3.00	92.00	0.00	16,408.00	0.56
SUPPLIES & MINOR EQPT						
290-5-6121-531100 Supplies	10,500	0.00	0.00	0.00	10,500.00	0.00
290-5-6121-531220 Natural Gas	6,000	0.00	0.00	0.00	6,000.00	0.00
290-5-6121-531230 Electricity	17,000	0.00	0.00	0.00	17,000.00	0.00
290-5-6121-531600 Small Equipment	2,000	0.00	0.00	0.00	2,000.00	0.00
290-5-6121-531700 Other Supplies	2,000	0.00	0.00	0.00	2,000.00	0.00
TOTAL SUPPLIES & MINOR EQPT	37,500	0.00	0.00	0.00	37,500.00	0.00
CAPITAL OUTLAYS > $5000						
290-5-6121-541200 Site Improvements	602,749	0.00	29,531.72	0.00	573,217.28	4.90
TOTAL CAPITAL OUTLAYS > $5000	602,749	0.00	29,531.72	0.00	573,217.28	4.90
DEBT SERVICE						
290-5-6121-582115 Cost Allocation Gener	31,000	0.00	0.00	0.00	31,000.00	0.00
TOTAL DEBT SERVICE	31,000	0.00	0.00	0.00	31,000.00	0.00
TOTAL Hoyt Smith Center	814,630	13,060.02	141,297.17	0.00	673,332.83	17.34

290-TRADE AND TOURISM
DEPARTMENT - CS - Parks & Grounds

% OF YEAR COMPLETED: 100.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
PERSONNEL SERVICES						
CONTRACTED SERVICES						

290-TRADE AND TOURISM
DEPARTMENT - Economic Development

% OF YEAR COMPLETED: 100.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
PERSONNEL SERVICES						
CONTRACTED SERVICES						
290-5-7520-521200 Professional Services	1,255,370	247,733.07	1,476,427.20	0.00	(221,057.20)	117.61
TOTAL CONTRACTED SERVICES	1,255,370	247,733.07	1,476,427.20	0.00	(221,057.20)	117.61
SUPPLIES & MINOR EQPT						
CAPITAL OUTLAYS > $5000						
DEBT SERVICE						
OTHER FINANCING USES						
TOTAL Economic Development	1,255,370	247,733.07	1,476,427.20	0.00	(221,057.20)	117.61

CITY OF HAPEVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2018

290-TRADE AND TOURISM
DEPARTMENT - Main Street

% OF YEAR COMPLETED: 100.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CONTRACTED SERVICES						
SUPPLIES & MINOR EQPT						
CAPITAL OUTLAYS > $5000						

290-TRADE AND TOURISM
DEPARTMENT - Other Financing Uses

% OF YEAR COMPLETED: 100.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INTERFUND TRANSACTIONS						
TOTAL EXPENDITURES	2,070,000	260,793.09	1,617,724.37	0.00	452,275.63	78.15
REVENUE OVER/(UNDER) EXPENDITURES	0	(466,854.85)	202,826.52	0.00	(202,826.52)	0.00

275-HOTEL & MOTEL TAX FUND
DEPARTMENT - HOTEL-MOTEL

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DEBT SERVICE						
275-5-5910-580405 DMO -TCT Trf Out	1,728,125	128,593.22	589,022.90	0.00	1,139,102.10	34.08
275-5-5910-580410 Tourism B-TPD Trf Out	740,625	55,111.38	372,864.16	0.00	367,760.84	50.34
275-5-5910-580415 Gen Fund Allocation	1,481,250	110,222.76	624,493.89	0.00	856,756.11	42.16
TOTAL DEBT SERVICE	3,950,000	293,927.36	1,586,380.95	0.00	2,363,619.05	40.16
TOTAL HOTEL-MOTEL	3,950,000	293,927.36	1,586,380.95	0.00	2,363,619.05	40.16
TOTAL EXPENDITURES	3,950,000	293,927.36	1,586,380.95	0.00	2,363,619.05	40.16
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	5,813.45	0.00	(5,813.45)	0.00

290-TRADE AND TOURISM
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 50.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
OTHER FINANCING SOURCES	3,366,829	183,704.60	961,886.77	0.00	2,404,942.23	28.57
TOTAL REVENUES	3,366,829	183,704.60	961,886.77	0.00	2,404,942.23	28.57
EXPENDITURE SUMMARY						
Hoyt Smith Center						
PERSONNEL SERVICES	107,829	62.90	43,474.68	0.00	64,354.32	40.32
CONTRACTED SERVICES	16,500	0.00	0.00	0.00	16,500.00	0.00
CAPITAL OUTLAYS > $5000	200,000	0.00	0.00	0.00	200,000.00	0.00
TOTAL Hoyt Smith Center	324,329	62.90	43,474.68	0.00	280,854.32	13.40
CS - Parks & Grounds						
Economic Development						
CONTRACTED SERVICES	1,777,500	133,087.14	600,816.92	0.00	1,176,683.08	33.80
CAPITAL OUTLAYS > $5000	0	0.00	295,084.62	0.00	(295,084.62)	0.00
TOTAL Economic Development	1,777,500	133,087.14	895,901.54	0.00	881,598.46	50.40
Main Street						
Other Financing Uses						
INTERFUND TRANSACTIONS	1,265,000	0.00	0.00	0.00	1,265,000.00	0.00
TOTAL Other Financing Uses	1,265,000	0.00	0.00	0.00	1,265,000.00	0.00
TOTAL EXPENDITURES	3,366,829	133,150.04	939,376.22	0.00	2,427,452.78	27.90
REVENUE OVER/(UNDER) EXPENDITURES	0	50,554.56	22,510.55	0.00	(22,510.55)	0.00

290-TRADE AND TOURISM

% OF YEAR COMPLETED: 50.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TAXES						
INTERGOVERNMENTAL REV						
MISC REVENUE						
OTHER FINANCING SOURCES						
290-0-0000-391280 DMO-TCT trf fr H/M	1,728,125	128,593.22	589,022.91	0.00	1,139,102.09	34.08
290-0-0000-391285 Tourism B=TPD trf fr H	740,625	55,111.38	372,863.86	0.00	367,761.14	50.34
290-0-0000-399000 PY Balance Forward	898,079	0.00	0.00	0.00	898,079.00	0.00
TOTAL OTHER FINANCING SOURCES	3,366,829	183,704.60	961,886.77	0.00	2,404,942.23	28.57
TOTAL REVENUE	3,366,829	183,704.60	961,886.77	0.00	2,404,942.23	28.57

CITY OF HAPEVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

290-TRADE AND TOURISM
DEPARTMENT - Hoyt Smith Center

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
PERSONNEL SERVICES						
290-5-6121-511100 Regular Employees	41,850	0.00	20,540.24	0.00	21,309.76	49.08
290-5-6121-511200 Part Time Employees	45,240	0.00	18,237.50	0.00	27,002.50	40.31
290-5-6121-511300 Overtime	1,000	0.00	384.80	0.00	615.20	38.48
290-5-6121-512100 Group Insurance	7,319	62.90	1,330.99	0.00	5,988.01	18.19
290-5-6121-512200 Social Security FICA C	4,465	0.00	2,416.09	0.00	2,048.91	54.11
290-5-6121-512300 Medicare	1,044	0.00	565.06	0.00	478.94	54.12
290-5-6121-512400 Retirement Contributio	6,235	0.00	0.00	0.00	6,235.00	0.00
290-5-6121-512700 Worker's Compensation	676	0.00	0.00	0.00	676.00	0.00
TOTAL PERSONNEL SERVICES	107,829	62.90	43,474.68	0.00	64,354.32	40.32
CONTRACTED SERVICES						
290-5-6121-522200 Repairs and Maintenanc	16,500	0.00	0.00	0.00	16,500.00	0.00
TOTAL CONTRACTED SERVICES	16,500	0.00	0.00	0.00	16,500.00	0.00
SUPPLIES & MINOR EQPT						
CAPITAL OUTLAYS > $5000						
290-5-6121-541200 Site Improvements	200,000	0.00	0.00	0.00	200,000.00	0.00
TOTAL CAPITAL OUTLAYS > $5000	200,000	0.00	0.00	0.00	200,000.00	0.00
DEBT SERVICE						
TOTAL Hoyt Smith Center	324,329	62.90	43,474.68	0.00	280,854.32	13.40

290-TRADE AND TOURISM
DEPARTMENT - CS - Parks & Grounds

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
PERSONNEL SERVICES						
CONTRACTED SERVICES						

CITY OF HAPEVILLE
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: DECEMBER 31ST, 2018

290-TRADE AND TOURISM
DEPARTMENT - Economic Development

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
PERSONNEL SERVICES						
CONTRACTED SERVICES						
290-5-7520-521200 Professional Services	1,777,500	133,042.14	600,771.92	0.00	1,176,728.08	33.80
290-5-7520-523850 Contract Labor	0	45.00	45.00	0.00	(45.00)	0.00
TOTAL CONTRACTED SERVICES	1,777,500	133,087.14	600,816.92	0.00	1,176,683.08	33.80
SUPPLIES & MINOR EQPT						
CAPITAL OUTLAYS > $5000						
290-5-7520-541280 Theatre - 599 N Centra	0	0.00	295,084.62	0.00	(295,084.62)	0.00
TOTAL CAPITAL OUTLAYS > $5000	0	0.00	295,084.62	0.00	(295,084.62)	0.00
DEBT SERVICE						
OTHER FINANCING USES						
TOTAL Economic Development	1,777,500	133,087.14	895,901.54	0.00	881,598.46	50.40

290-TRADE AND TOURISM
DEPARTMENT - Main Street

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CONTRACTED SERVICES						
SUPPLIES & MINOR EQPT						
CAPITAL OUTLAYS > $5000						

290-TRADE AND TOURISM
DEPARTMENT - Other Financing Uses

% OF YEAR COMPLETED: 50.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INTERFUND TRANSACTIONS						
290-5-9100-590009 Transfer to Capital Pr	1,265,000	0.00	0.00	0.00	1,265,000.00	0.00
TOTAL INTERFUND TRANSACTIONS	1,265,000	0.00	0.00	0.00	1,265,000.00	0.00
TOTAL Other Financing Uses	1,265,000	0.00	0.00	0.00	1,265,000.00	0.00
TOTAL EXPENDITURES	3,366,829	133,150.04	939,376.22	0.00	2,427,452.78	27.90
REVENUE OVER/(UNDER) EXPENDITURES	0	50,554.56	22,510.55	0.00	(22,510.55)	0.00