



**MONTHLY REVENUE
AND EXPENSE REPORT**

**FISCAL YEAR 2021
FOR THE PERIOD ENDING
FEBRUARY 28, 2021**

Prepared by
FINANCE DEPARTMENT

March 16, 2021

Finance Department

Budget Report – 41.67% of FY 2021 Completed

General Fund Revenue and Expense Summary: General Fund revenues to date total \$6,777,111.43 or 58.91% of budget. General Fund expenditures to date total \$4,391,495.33 plus encumbrances of \$281,512.03 for a total of \$4,673,007.36 or 38.79% of budget.

The City's current tax levy reports 92.21% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$4,191,029.94. The bulk of Ad Valorem revenues are received between the months of December through February.

The City's total sales tax budget (2 cents) is estimated at a net \$4,431,136. The City has received a total of \$2,688,451.14 to date with the portion retained by the City totaling \$2,016,338.35. The Athens Economic Development Corporation receives ½ cent of collections via a transfer from the General Fund each month. The total YTD transfers to AEDC is \$672,112.79.

Important Expenditure Notations:

- Budget Amendment 2020-O-111 approved 12/14/2020 (amended Budget Ordinance 2020-O-073) increased General Fund Expenditures by \$564,436 detailed below:
 - 10-522-6506 – Increase of \$24,925 for (1) Light Duty Truck
 - 10-532-6506 – Increase of \$24,977 for (1) Light Duty Truck
 - 10-549-6506 – Increase of \$29,055 for (1) Light Duty Truck
 - 10-532-6504 – Increase of \$66,884 for (1) Skid Steer
 - 10-553-6504 – Increase of \$28,602 for Patrol Car Equipment
 - 10-553-6506 – Increase of \$33,465 for (1) Patrol Car
 - 10-554-6504 – Increase of \$275,162 for Dispatch Equipment
 - 10-554-6301 – Increase of \$3,150 for Dispatch Communications
 - 10-554-6310 – Increase of \$43,368 for Contract Services for Dispatch Communications
 - 10-555-6313 – Increase of \$34,848 Aid to Other Organizations

Finance Department

Budget Report – 41.67% of FY 2021 Completed

Airport Fund: Revenues YTD total \$29,898.52 or 55.32% of budget. Expenditures YTD equal \$21,540.92 or 39.89% of budget. The City has received RAMP grant reimbursement revenue from TXDOT Aviation totaling \$4,311.36. These receipts include partial reimbursement for eligible expenditures recorded in the contractual services category, including 50% of the annual AWOS maintenance agreement which costs \$5,966.

Hotel/Motel Occupancy Fund: Revenues YTD total \$77,404.15 or 36.71% of budget and expenditures YTD equal \$56,017.26 plus encumbrances of \$31,298 for a total of \$87,315.26 or 43.45% of budgeted expenditures.

Debt Service Revenue and Expense Summary: Revenues YTD total \$794,524.86 or 88.74% of budgeted revenues. Expenditures YTD total \$254,519.50 or 28.96% of budget. Debt service on the City's 2017 Certificates of Obligation is due in February 2021 and August 2021 and capital leases are paid monthly.

Capital Projects Fund: Interest earned YTD is \$845.19 or 4.23% of budgeted revenues. Expenditures YTD are \$276,604.66 plus encumbrances of \$818,086.63 for a total of \$1,094,691.29 or 52.32% of budgeted amounts. Expenditures this period include \$40,683.31 comprising of \$13,140.31 for Cain Center Improvements, \$27,543 for North Fire Station Improvements.

Water and Sewer Fund: The City's Utility revenue YTD is \$2,390,704.04 or 41.00% of budgeted revenues. Water related income totals \$1,197,785.10, sewer related income totals \$1,157,409.77 and other revenues total \$35,509.17. Expenditures YTD are \$2,094,733.19 plus encumbrances of \$667,933.30 for a total of \$2,762,666.49 or 45.01% of budgeted expenditures.

Important Expenditure Notations:

- Budget Amendment 2020-O-111 approved 12/14/2020 (amended Budget Ordinance 2020-O-073) increased Utility Fund Expenditures by \$345,201 detailed below:
 - 40-561-6506 – Increase of \$25,355 for (1) Light Duty Truck
 - 40-563-6506 – Increase of \$159,884 for (3) Light Duty Truck & (1) Dump Truck
 - 40-565-6506 – Increase of \$159,962 for (1) Light Duty Truck & (1) Crane Truck

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	4,476,573	488,230.19	4,127,771.44	0.00	348,801.91	92.21
10-4012 DELINQUENT TAXES	40,000	1,575.22	40,864.08	0.00 (	864.08)	102.16
10-4015 PENALTY/INTEREST: TAXES	45,000	4,623.63	22,394.42	0.00	22,605.58	49.77
10-4021 SALES TAX COLLECTIONS	5,908,181	634,035.87	2,688,451.14	0.00	3,219,729.86	45.50
10-4021.1 SALES TAX CONTRA-AEDC	(1,477,045) (	158,508.97) (	672,112.79)	0.00 (	804,932.21)	45.50
10-4022 STATE MIXED BEVERAGE TAX	33,472	3,264.68	23,655.01	0.00	9,816.49	70.67
TOTAL AD VALOREM /OTHER TAXES	9,026,181	973,220.62	6,231,023.30	0.00	2,795,157.55	69.03
<u>FRANCHISE</u>						
10-4100 FRANCHISE FEES	780,000	46,331.16	93,830.89	0.00	686,169.11	12.03
10-4121 FRANCHISE: SOLID WASTE	100,000	9,138.16	45,542.67	0.00	54,457.33	45.54
10-4122 FRANCHISE: UTILITY FUND	291,538	0.00	72,885.00	0.00	218,652.50	25.00
TOTAL FRANCHISE	1,171,538	55,469.32	212,258.56	0.00	959,278.94	18.12
<u>COURT/PUBLIC SAFETY</u>						
10-4201 INCOME FROM FINES/OTHER FEE	120,000	5,476.38	35,129.75	0.00	84,870.25	29.27
10-4201.2 FIVE/TEN PERCENT COURT FEES	5,000	303.69	1,874.28	0.00	3,125.72	37.49
10-4201.3 TIME PAYMENT FEES	2,500	97.50	283.64	0.00	2,216.36	11.35
10-4201.4 FAILURE TO APPEAR FEES	1,000	44.00	181.48	0.00	818.52	18.15
10-4201.5 CHILD SAFETY RESTRAINT FEES	200	0.00	0.00	0.00	200.00	0.00
10-4201.6 COURT TECH. FEE (RESTRICTED)	3,000	186.42	1,090.64	0.00	1,909.36	36.35
10-4201.65 BUILDING SECURITY (RESTRICT	2,500	172.86	1,149.68	0.00	1,350.32	45.99
10-4201.66 LOCAL TRUANCY (RESTRICTED)	1,000	158.04	1,086.08	0.00 (	86.08)	108.61
10-4201.67 LOCAL JURY FUND (RESTRICTED)	100	3.14	21.74	0.00	78.26	21.74
10-4201.8 JUDICIAL FEE RETAINED	500	7.92	31.74	0.00	468.26	6.35
10-4201.9 JUROR REIMBURSEMENT FEES	500	5.28	21.15	0.00	478.85	4.23
TOTAL COURT/PUBLIC SAFETY	136,300	6,455.23	40,870.18	0.00	95,429.82	29.99
<u>LICENSES/PERMITS</u>						
10-4344 FIRE INSPECTIONS	0	0.00	309.50	0.00 (	309.50)	0.00
10-4345 RE-ZONING FEES	1,000	20.00	1,060.00	0.00 (	60.00)	106.00
10-4360 CONTRACTOR REGISTRATION	6,000	650.00	3,100.00	0.00	2,900.00	51.67
10-4361 PLATTING FEES	4,500	0.00	1,000.00	0.00	3,500.00	22.22
10-4362 PERMITS : MISCELLANEOUS	1,000	320.00	835.00	0.00	165.00	83.50
10-4365 PERMITS : BUILDING	40,000	1,847.50	11,954.88	0.00	28,045.12	29.89
10-4366 PERMITS : ELECTRICAL	5,000	140.00	1,350.00	0.00	3,650.00	27.00
10-4367 PERMITS : PLUMBING	5,000	200.00	1,480.00	0.00	3,520.00	29.60
10-4368 PERMITS : MECHANICAL	2,000	60.00	630.00	0.00	1,370.00	31.50
10-4369 PERMITS : MOBILE HOMES	800	0.00	100.00	0.00	700.00	12.50
10-4370 PERMITS: SIGNS	500	20.00	340.00	0.00	160.00	68.00
10-4371 PERMITS: CERT OF OCCUPANCY	5,000	400.00	3,700.00	0.00	1,300.00	74.00
10-4372 PERMITS: TREE REMOVAL	100	0.00	0.00	0.00	100.00	0.00
10-4373 PERMIT : KITCHEN SUPPRESSIO	100	0.00	0.00	0.00	100.00	0.00
10-4374 PERMIT: FIRE SPRINKLER	500	0.00	165.00	0.00	335.00	33.00
10-4375 PERMITS: BURN	3,000	470.00	1,000.00	0.00	2,000.00	33.33
10-4376 PERMITS: ALCOHOL	1,000	0.00	60.00	0.00	940.00	6.00
TOTAL LICENSES/PERMITS	75,500	4,127.50	27,084.38	0.00	48,415.62	35.87

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2021

10 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OTHER OPERATING REVENUE</u>						
10-4499.1 RETURNED CHECK FEES	0	0.00	25.00	0.00	(25.00)	0.00
TOTAL OTHER OPERATING REVENUE	0	0.00	25.00	0.00	(25.00)	0.00
<u>INTRAGOVERNMENTAL</u>						
10-4511 OPERATING TRANSFERS - FUND	6,677	0.00	1,670.00	0.00	5,006.56	25.01
10-4512 OPERATING TRANSFERS - FUND	20,090	0.00	5,020.00	0.00	15,069.59	24.99
10-4516 OPERATING TRANSFER- FUND 16	3,343	0.00	836.00	0.00	2,507.44	25.00
10-4540 OPERATING TRF - FUND 40	554,781	0.00	138,695.00	0.00	416,086.49	25.00
TOTAL INTRAGOVERNMENTAL	584,891	0.00	146,221.00	0.00	438,670.08	25.00
<u>INTERGOVERNMENTAL</u>						
10-4633 CNTY FIRE/FIRST RESPONDER A	14,000	0.00	0.00	0.00	14,000.00	0.00
10-4635 AEDC ADMINISTRATIVE FEES	15,000	0.00	3,750.00	0.00	11,250.00	25.00
10-4636 AEDC PAYROLL REIMBURSEMENT	187,412	0.00	41,642.55	0.00	145,769.34	22.22
TOTAL INTERGOVERNMENTAL	216,412	0.00	45,392.55	0.00	171,019.34	20.98
<u>REIMBURSING REVENUE</u>						
10-4710 WORKERS COMPENSATION REIM.	5,000	67.03	2,549.98	0.00	2,450.02	51.00
10-4711 OTHER INSURANCE REIMBURSEME	5,000	0.00	0.00	0.00	5,000.00	0.00
10-4740 HOUSE DEMO/LOT CLEANUP	10,000	5,182.42	13,399.22	0.00	(3,399.22)	133.99
10-4799 OTHER REIMBURSING REVENUE	190,000	0.00	51,095.01	0.00	138,904.99	26.89
TOTAL REIMBURSING REVENUE	210,000	5,249.45	67,044.21	0.00	142,955.79	31.93
<u>OTHER NON-OPERATING</u>						
10-4801 INTEREST EARNED	40,000	1,212.10	5,485.34	0.00	34,514.66	13.71
10-4830 DONATIONS	8,000	0.00	0.00	0.00	8,000.00	0.00
10-4840 SALES OF CAPITAL ASSETS	25,000	0.00	0.00	0.00	25,000.00	0.00
10-4899 MISCELLANEOUS REVENUE	10,000	25.33	1,706.91	0.00	8,293.09	17.07
TOTAL OTHER NON-OPERATING	83,000	1,237.43	7,192.25	0.00	75,807.75	8.67
<u>OTHER NON-OPERATING</u>						
TOTAL REVENUE	11,503,821	1,045,759.55	6,777,111.43	0.00	4,726,709.89	58.91

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	204,198	15,450.13	82,164.06	0.00	122,033.71	40.24
62-SUPPLIES	3,340	0.00	651.47	0.00	2,688.53	19.51
63-CONTRACTUAL SERVICES	<u>9,850</u>	<u>810.37</u>	<u>3,061.59</u>	<u>0.00</u>	<u>6,788.41</u>	<u>31.08</u>
TOTAL 10-ADMINISTRATION	217,388	16,260.50	85,877.12	0.00	131,510.65	39.50
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	<u>25,000</u>	<u>2,622.26</u>	<u>10,177.02</u>	<u>0.00</u>	<u>14,822.98</u>	<u>40.71</u>
TOTAL 11-LEGAL	25,000	2,622.26	10,177.02	0.00	14,822.98	40.71
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	41,563	1,854.59	21,155.19	0.00	20,407.43	50.90
62-SUPPLIES	7,100	160.46	5,901.21	0.00	1,198.79	83.12
63-CONTRACTUAL SERVICES	<u>66,900</u>	<u>297.42</u>	<u>4,380.60</u>	<u>0.00</u>	<u>62,519.40</u>	<u>6.55</u>
TOTAL 12-HUMAN RESOURCES	115,563	2,312.47	31,437.00	0.00	84,125.62	27.20
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	109,738	8,212.96	43,330.53	0.00	66,407.39	39.49
62-SUPPLIES	17,360	1,429.18	5,761.01	0.00	11,598.99	33.19
63-CONTRACTUAL SERVICES	<u>57,845</u>	<u>28,572.50</u>	<u>34,942.37</u>	<u>0.00</u>	<u>22,902.63</u>	<u>60.41</u>
TOTAL 13-TECHNOLOGY	184,943	38,214.64	84,033.91	0.00	100,909.01	45.44
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	279,394	20,697.07	112,122.45	0.00	167,271.35	40.13
62-SUPPLIES	6,700	90.72	3,007.10	0.00	3,692.90	44.88
63-CONTRACTUAL SERVICES	<u>57,150</u>	<u>893.61</u>	<u>40,357.75</u>	<u>0.00</u>	<u>16,792.25</u>	<u>70.62</u>
TOTAL 14-FINANCE & TECHNOLOGY	343,244	21,681.40	155,487.30	0.00	187,756.50	45.30
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	1,000	104.03	439.58	0.00	560.42	43.96
63-CONTRACTUAL SERVICES	<u>36,500</u>	<u>1,219.95</u>	<u>5,609.75</u>	<u>5,000.00</u>	<u>25,890.25</u>	<u>29.07</u>
TOTAL 15-MAYOR/COUNCIL	37,500	1,323.98	6,049.33	5,000.00	26,450.67	29.46
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	128,890	9,711.84	51,319.71	0.00	77,570.07	39.82
62-SUPPLIES	5,150	130.17	989.48	0.00	4,160.52	19.21
63-CONTRACTUAL SERVICES	<u>37,050</u>	<u>5,006.15</u>	<u>19,393.59</u>	<u>0.00</u>	<u>17,656.41</u>	<u>52.34</u>
TOTAL 16-CITY SECRETARY	171,090	14,848.16	71,702.78	0.00	99,387.00	41.91
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	29,508	1,699.20	11,082.57	0.00	18,425.53	37.56
62-SUPPLIES	13,020	172.77	2,984.94	0.00	10,035.06	22.93
63-CONTRACTUAL SERVICES	185,550	15,386.75	65,143.83	0.00	120,406.17	35.11
65-CAPITAL OUTLAY	<u>50,000</u>	<u>0.00</u>	<u>5,180.00</u>	<u>0.00</u>	<u>44,820.00</u>	<u>10.36</u>
TOTAL 17-FACILITIES	278,078	17,258.72	84,391.34	0.00	193,686.76	30.35

ANNUAL SOFTWARE HOSTING

AUDIT COMPLETE

10 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>22-CODE ENFORCEMENT</u>						
61-PERSONNEL SERVICES	155,915	14,117.97	64,727.75	0.00	91,187.23	41.51
62-SUPPLIES	10,100	316.43	2,059.21	0.00	8,040.79	20.39
63-CONTRACTUAL SERVICES	32,250	1,006.98	10,022.53	0.00	22,227.47	31.08
65-CAPITAL OUTLAY	<u>24,925</u>	<u>0.00</u>	<u>0.00</u>	<u>24,925.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL 22-CODE ENFORCEMENT	223,190	15,441.38	76,809.49	24,925.00	121,455.49	45.58
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	183,388	13,271.08	73,374.47	0.00	110,013.47	40.01
62-SUPPLIES	2,550	328.80	757.09	0.00	1,792.91	29.69
63-CONTRACTUAL SERVICES	<u>85,000</u>	<u>7,685.04</u>	<u>17,355.77</u>	<u>23,038.12</u>	<u>44,606.11</u>	<u>47.52</u>
TOTAL 24-PLANNING/DEVELOPMENT	270,938	21,284.92	91,487.33	23,038.12	156,412.49	42.27
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	537,102	43,540.06	177,626.84	0.00	359,475.45	33.07
62-SUPPLIES	96,820	4,462.70	36,331.00	0.00	60,489.00	37.52
63-CONTRACTUAL SERVICES	243,600	15,699.60	68,152.36	0.00	175,447.64	27.98
65-CAPITAL OUTLAY	<u>491,861</u>	<u>0.00</u>	<u>3,593.50</u>	<u>24,977.00</u>	<u>463,290.50</u>	<u>5.81</u>
TOTAL 32-STREET DEPARTMENT	1,369,383	63,702.36	285,703.70	24,977.00	1,058,702.59	22.69
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	434,230	30,440.57	164,185.55	0.00	270,044.57	37.81
62-SUPPLIES	52,520	3,811.65	13,700.10	0.00	38,819.90	26.09
63-CONTRACTUAL SERVICES	93,000	7,095.73	25,242.20	0.00	67,757.80	27.14
65-CAPITAL OUTLAY	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>66,883.96</u>	<u>(66,883.96)</u>	<u>0.00</u>
TOTAL 34-PARKS DEPARTMENT	579,750	41,347.95	203,127.85	66,883.96	309,738.31	46.57
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	195,856	16,614.35	73,872.81	0.00	121,983.39	37.72
62-SUPPLIES	17,000	789.63	3,587.35	0.00	13,412.65	21.10
63-CONTRACTUAL SERVICES	<u>8,350</u>	<u>189.85</u>	<u>1,147.60</u>	<u>0.00</u>	<u>7,202.40</u>	<u>13.74</u>
TOTAL 38-FLEET MAINTENANCE	221,206	17,593.83	78,607.76	0.00	142,598.44	35.54
<u>45-CIVIL SERVICE</u>						
61-PERSONNEL SERVICES	40,304	2,389.81	12,180.29	0.00	28,123.43	30.22
62-SUPPLIES	5,000	14.02	2,637.18	0.00	2,362.82	52.74
63-CONTRACTUAL SERVICES	<u>12,500</u>	<u>593.09</u>	<u>3,878.13</u>	<u>0.00</u>	<u>8,621.87</u>	<u>31.03</u>
TOTAL 45-CIVIL SERVICE	57,804	2,996.92	18,695.60	0.00	39,108.12	32.34
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,494,318	237,211.31	1,142,825.64	0.00	1,351,492.20	45.82
62-SUPPLIES	125,400	3,470.78	49,839.47	28,293.70	47,266.83	62.31
63-CONTRACTUAL SERVICES	91,900	1,021.65	22,077.52	0.00	69,822.48	24.02
65-CAPITAL OUTLAY	<u>15,000</u>	<u>0.00</u>	<u>37,177.35</u>	<u>0.00</u>	<u>(22,177.35)</u>	<u>247.85</u>
TOTAL 46-FIRE SERVICES	2,726,618	241,703.74	1,251,919.98	28,293.70	1,446,404.16	46.95

MASTER PLAN PO

SKID STEER (STREETS/PARKS)

QUINT CAPITAL REPAIR

10 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>47-EMERGENCY OPERATIONS</u>						
62-SUPPLIES	13,250	14.98	9,712.19	0.00	3,537.81	73.30
63-CONTRACTUAL SERVICES	6,350	2,538.81	3,486.38	0.00	2,863.62	54.90
TOTAL 47-EMERGENCY OPERATIONS	19,600	2,553.79	13,198.57	0.00	6,401.43	67.34
<u>49-ANIMAL CONTROL</u>						
61-PERSONNEL SERVICES	56,494	4,356.82	22,654.73	0.00	33,839.09	40.10
62-SUPPLIES	4,600	17.99	706.51	0.00	3,893.49	15.36
63-CONTRACTUAL SERVICES	67,275	29.04	32,663.68	32,500.00	2,111.32	96.86
65-CAPITAL OUTLAY	29,055	0.00	0.00	29,055.00	0.00	100.00
TOTAL 49-ANIMAL CONTROL	157,424	4,403.85	56,024.92	61,555.00	39,843.90	74.69
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	95,566	7,634.05	36,889.04	0.00	58,677.37	38.60
62-SUPPLIES	8,000	0.00	767.98	0.00	7,232.02	9.60
63-CONTRACTUAL SERVICES	39,550	5,634.49	12,942.73	0.00	26,607.27	32.72
TOTAL 50-MUNICIPAL COURT	143,116	13,268.54	50,599.75	0.00	92,516.66	35.36
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	279,297	21,551.88	94,040.61	0.00	185,256.24	33.67
62-SUPPLIES	6,800	1,393.16	2,007.12	0.00	4,792.88	29.52
63-CONTRACTUAL SERVICES	8,300	479.08	17,850.51	2,450.00	(12,000.51)	244.58
TOTAL 51-POLICE ADMINISTRATION	294,397	23,424.12	113,898.24	2,450.00	178,048.61	39.52
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	511,103	28,319.63	135,298.03	0.00	375,804.81	26.47
62-SUPPLIES	16,050	603.29	4,770.87	3,106.00	8,173.13	49.08
63-CONTRACTUAL SERVICES	12,150	386.28	2,462.08	0.00	9,687.92	20.26
TOTAL 52-POLICE INVESTIGATION	539,303	29,309.20	142,530.98	3,106.00	393,665.86	27.00
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	2,068,273	206,755.03	889,339.98	0.00	1,178,933.05	43.00
62-SUPPLIES	78,950	2,929.20	29,713.24	0.00	49,236.76	37.64
63-CONTRACTUAL SERVICES	31,350	421.15	6,243.46	0.00	25,106.54	19.92
65-CAPITAL OUTLAY	62,067	0.00	54,556.10	14,295.00	(6,784.10)	110.93
TOTAL 53-POLICE PATROL	2,240,640	210,105.38	979,852.78	14,295.00	1,246,492.25	44.37
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	520,463	34,006.71	214,287.52	0.00	306,175.21	41.17
62-SUPPLIES	23,700	1,138.79	5,309.97	0.00	18,390.03	22.40
63-CONTRACTUAL SERVICES	129,558	1,214.29	36,242.71	0.00	93,315.29	27.97
65-CAPITAL OUTLAY	275,162	0.00	0.00	0.00	275,162.00	0.00
TOTAL 54-POLICE SUPPORT SERV	948,883	36,359.79	255,840.20	0.00	693,042.53	26.96
<u>55-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	7,525	1,478.68	3,985.16	0.00	3,539.84	52.96
63-CONTRACTUAL SERVICES	365,430	7,499.54	164,830.92	26,988.25	173,610.83	52.49
66-OPERATING TRANSFERS	321,985	0.00	0.00	0.00	321,985.00	0.00
TOTAL 55-NON-DEPARTMENTAL	694,940	8,978.22	168,816.08	26,988.25	499,135.67	28.18

ANIMAL SHELTER
PO

2 RETIREMENTS
(BUDGETED)

PUBLIC FUNDING
ENCUMBERED

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2021

10 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>95-AEDC PAYROLL</u>						
61-PERSONNEL SERVICES	187,412	14,246.78	75,226.30	0.00	112,185.58	40.14
TOTAL 95-AEDC PAYROLL	187,412	14,246.78	75,226.30	0.00	112,185.58	40.14
<hr/>						
TOTAL EXPENSES	12,047,409	861,242.90	4,391,495.33	281,512.03	7,374,401.28	38.79
<hr/>						
REVENUE OVER/(UNDER) EXPENSES	(543,587)	184,516.65	2,385,616.10	(281,512.03)	(2,647,691.39)	387.08-
<hr/>						

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2021

11 -AIRPORT 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>						
11-4348.2 LAND/BUILDING LEASE	7,000	0.00	6,524.16	0.00	475.84	93.20
11-4348.25 HANGER RENT	41,700	3,458.32	18,291.60	0.00	23,408.40	43.86
11-4348.3 INSTRUCTION AND PLANE RENTA	150	18.00	90.00	0.00	60.00	60.00
11-4348.5 AIRPORT SALES	150	12.90	39.98	0.00	110.02	26.65
11-4348.6 AIRCRAFT MAINTENANCE	200	24.65	103.15	0.00	96.85	51.58
11-4348.7 FUEL SALES	800	62.69	227.89	0.00	572.11	28.49
TOTAL OPERATING REVENUE	50,000	3,576.56	25,276.78	0.00	24,723.22	50.55
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
11-4502 RAMP GRANT	4,000	669.36	4,311.36	0.00	(311.36)	107.78
TOTAL INTRAGOVERNMENTAL RECEIPTS	4,000	669.36	4,311.36	0.00	(311.36)	107.78
<u>INTERGOVERNMENTAL RECEIPTS</u>						
<u>REIMBURSING REVENUE</u>						
<u>OTHER NON-OPERATING</u>						
11-4801 INTEREST EARNED	50	14.49	60.38	0.00	(10.38)	120.76
11-4899 MISCELLANEOUS REVENUE	0	0.00	250.00	0.00	(250.00)	0.00
TOTAL OTHER NON-OPERATING	50	14.49	310.38	0.00	(260.38)	620.76
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	54,050	4,260.41	29,898.52	0.00	24,151.48	55.32

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2021

11 -AIRPORT FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>36-AIRPORT</u>						
61-PERSONNEL SERVICES	27,596	47.35	7,877.10	0.00	19,718.46	28.54
62-SUPPLIES	4,025	427.10	2,685.46	0.00	1,339.54	66.72
63-CONTRACTUAL SERVICES	15,700	363.75	9,308.36	0.00	6,391.64	59.29
66-OPERATING TRANSFERS	6,677	0.00	1,670.00	0.00	5,006.56	25.01
TOTAL 36-AIRPORT	53,997	838.20	21,540.92	0.00	32,456.20	39.89
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TOTAL EXPENSES	53,997	838.20	21,540.92	0.00	32,456.20	39.89
<hr/>						
REVENUE OVER/(UNDER) EXPENSES	53	3,422.21	8,357.60	0.00 (8,304.72)	5,804.84

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: FEBRUARY 28TH, 2021

12 -HOTEL OCCUPANCY TAX 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>						
12-4023 HOTEL/MOTEL OCC'Y TAX	210,125	14,880.96	76,768.13	0.00	133,356.87	36.53
12-4801 INTEREST INCOME	750	119.95	636.02	0.00	113.98	84.80
TOTAL AD VALOREM/OTHER TAXES	210,875	15,000.91	77,404.15	0.00	133,470.85	36.71
TOTAL REVENUE	210,875	15,000.91	77,404.15	0.00	133,470.85	36.71
	=====	=====	=====	=====	=====	=====

DELINQUENT
TAXPAYER

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2021

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	76,710	5,731.03	30,849.00	0.00	45,861.11	40.22
62-SUPPLIES	3,950	108.73	1,193.92	0.00	2,756.08	30.23
63-CONTRACTUAL SERVICES	100,200	309.31	18,954.34	31,298.00	49,947.66	50.15
66-OPERATING TRANSFERS	<u>20,090</u>	<u>0.00</u>	<u>5,020.00</u>	<u>0.00</u>	<u>15,069.59</u>	<u>24.99</u>
TOTAL 72-TOURISM	200,950	6,149.07	56,017.26	31,298.00	113,634.44	43.45
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TOTAL EXPENSES	200,950	6,149.07	56,017.26	31,298.00	113,634.44	43.45
=====						
REVENUE OVER/(UNDER) EXPENSES	9,925	8,851.84	21,386.89 (31,298.00)	19,836.41	99.86-
=====						

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: FEBRUARY 28TH, 2021

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	<u>878,781</u>	<u>11,798.09</u>	<u>254,519.50</u>	<u>0.00</u>	<u>624,261.50</u>	<u>28.96</u>
TOTAL 68-DEBT SERVICE	878,781	11,798.09	254,519.50	0.00	624,261.50	28.96
TOTAL EXPENSES	878,781	11,798.09	254,519.50	0.00	624,261.50	28.96
REVENUE OVER/(UNDER) EXPENSES	16,597	82,021.32	540,005.36	0.00	(523,408.45)	3,253.65

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	205,382	16,615.83	70,556.45	0.00	134,825.68	34.35
62-SUPPLIES	11,100	119.99	8,550.53	0.00	2,549.47	77.03
63-CONTRACTUAL SERVICES	174,480	1,196.25	7,248.41	91,600.00	75,631.59	56.65
65-CAPITAL OUTLAY	25,355	0.00	0.00	25,355.00	0.00	100.00
TOTAL 61-UTILITY ADMINISTRATION	416,317	17,932.07	86,355.39	116,955.00	213,006.74	48.84
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	446,678	45,304.75	198,220.44	0.00	248,457.34	44.38
62-SUPPLIES	151,900	7,656.10	64,954.70	0.00	86,945.30	42.76
63-CONTRACTUAL SERVICES	518,400	13,475.18	153,574.43	12,500.00	352,325.57	32.04
65-CAPITAL OUTLAY	0	0.00	40,375.48	0.00	(40,375.48)	0.00
TOTAL 62-WATER UTILITY	1,116,978	66,436.03	457,125.05	12,500.00	647,352.73	42.04
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	691,999	63,123.60	282,330.64	0.00	409,668.55	40.80
62-SUPPLIES	221,925	10,612.59	71,793.67	0.00	150,131.33	32.35
63-CONTRACTUAL SERVICES	226,200	7,228.85	41,219.99	52,173.50	132,806.51	41.29
65-CAPITAL OUTLAY	259,884	0.00	167,904.00	283,814.20	(191,834.20)	173.82
TOTAL 63-DISTRIBUTION&COLLECTIO	1,400,008	80,965.04	563,248.30	335,987.70	500,772.19	64.23
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	401,182	34,841.57	159,984.76	0.00	241,197.05	39.88
62-SUPPLIES	199,000	1,450.17	34,977.00	0.00	164,023.00	17.58
63-CONTRACTUAL SERVICES	616,800	37,730.39	191,723.01	154,673.60	270,403.39	56.16
65-CAPITAL OUTLAY	159,962	24,145.00	207,066.90	44,655.00	(91,759.90)	157.36
TOTAL 65-WASTEWATER UTILITY	1,376,944	98,167.13	593,751.67	199,328.60	583,863.54	57.60
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	180,788	9,598.99	69,644.56	0.00	111,143.88	38.52
62-SUPPLIES	29,050	228.82	7,535.19	0.00	21,514.81	25.94
63-CONTRACTUAL SERVICES	18,500	333.27	5,326.99	0.00	13,173.01	28.79
65-CAPITAL OUTLAY	5,200	0.00	0.00	3,162.00	2,038.00	60.81
TOTAL 66-UTILITY BILLING	233,538	10,161.08	82,506.74	3,162.00	147,869.70	36.68
<u>69-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	382,668	5,817.12	143,988.25	0.00	238,679.25	37.63
64-LONG-TERM DEBT	572,167	0.00	29,062.79	0.00	543,104.21	5.08
65-CAPITAL OUTLAY	85,000	0.00	0.00	0.00	85,000.00	0.00
66-OPERATING TRANSFERS	554,781	0.00	138,695.00	0.00	416,086.49	25.00
TOTAL 69-NON-DEPARTMENTAL	1,594,616	5,817.12	311,746.04	0.00	1,282,869.95	19.55
TOTAL EXPENSES	6,138,401	279,478.47	2,094,733.19	667,933.30	3,375,734.85	45.01
REVENUE OVER/(UNDER) EXPENSES	(307,651)	177,407.22	295,970.85	(667,933.30)	64,311.11	120.90

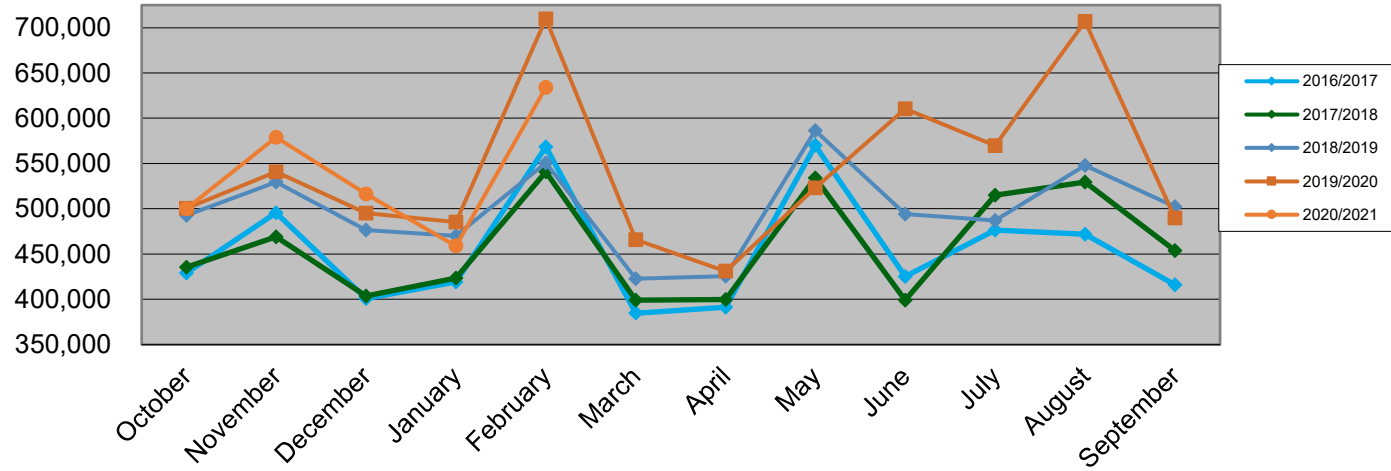
CAPITAL EXP:
 *LANE ST FENCE
 *PUMP REPAIRS
 *MOTOR REFURB
 *CHECK VALVE

CAPITAL EXP:
 *HWY 175 & LOOP
 7 PROJECT
 ENCUMBERED

CAPITAL EXP:
 *2 PUMPS FOR
 MARINA LS
 *CLAIRIFIER #1
 REPAIR
 *BYPASS
 CONNECTION
 *PUMP REPAIR



Sales Tax 5 Year Trend



Month	2016/2017	2017/2018	2018/2019	2019/2020	Δ	2020/2021	Δ
October	429,223.87	435,347.60	492,728.63	500,457.73	1.57%	500,214.32	-0.05%
November	495,416.14	468,987.18	529,436.67	540,716.07	2.13%	578,944.91	7.07%
December	400,761.26	403,528.16	476,373.35	495,068.35	3.92%	516,254.92	4.28%
January	419,324.96	423,617.14	469,985.83	485,233.02	3.24%	459,001.12	-5.41%
February	568,262.39	540,892.25	550,780.58	709,652.51	28.84%	634,035.87	-10.66%
March	384,777.75	399,207.43	422,805.27	466,011.13	10.22%		
April	391,226.90	399,760.46	425,562.16	431,052.82	1.29%		
May	569,935.89	533,982.65	586,411.44	522,935.17	-10.82%		
June	425,204.18	399,232.27	494,094.61	610,340.63	23.53%		
July	476,368.93	515,028.18	486,936.36	569,737.29	17.00%		
August	471,986.44	529,260.85	547,809.13	706,725.71	29.01%		
September	415,978.94	453,877.45	502,255.76	489,977.54	-2.44%		
Total	5,448,467.65	5,502,721.62	5,985,179.79	6,527,907.97	9.07%	2,688,451.14	-

Fiscal YTD Compared to Prior Fiscal YTD:		
2020 - 2021:	2,688,451.14	
2019 - 2020:	2,731,127.68	
Difference:	(42,676.54)	-1.56%

Allocation of Sales Tax Received:		
	City of Athens	AEDC
2020 - 2021	2,016,338.36	672,112.79
2019 - 2020	2,048,345.76	682,781.92

Monthly Property Tax Reconciliation Worksheet

	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	TOTAL
COA General Ledger													
<i>General Fund</i>													
Current (10-4011)	\$248,536.01	\$300,635.43	\$1,456,429.67	\$1,633,940.14	\$488,230.19								\$4,127,771.44
Delinquent (10-4012)	\$20,488.94	\$6,421.54	\$7,396.56	\$4,981.82	\$1,575.22								\$40,864.08
Penalty & Interest (10-4015)	\$4,800.48	\$1,673.65	\$2,564.94	\$8,731.72	\$4,623.63								\$22,394.42
Total GF	\$273,825.43	\$308,730.62	\$1,466,391.17	\$1,647,653.68	\$494,429.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,191,029.94
<i>Debt Service</i>													
Current (20-4011)	\$47,079.93	\$56,948.90	\$275,889.14	\$309,514.79	\$92,484.56								\$781,917.32
Delinquent (20-4012)	\$4,007.76	\$1,274.71	\$1,425.65	\$972.67	\$306.31								\$7,987.10
Penalty & Interest (20-4015)	\$940.25	\$333.59	\$487.23	\$1,661.85	\$877.13								\$4,300.05
Total Debt Service	\$52,027.94	\$58,557.20	\$277,802.02	\$312,149.31	\$93,668.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$794,204.47
Total Deposits	\$325,853.37	\$367,287.82	\$1,744,193.19	\$1,959,802.99	\$588,097.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,985,234.41
HC Monthly Summary													
<i>M&O</i>													
Current	\$248,536.01	\$300,635.43	\$1,456,429.67	\$1,633,940.14	\$488,230.19								\$4,127,771.44
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	\$7,367.82	\$4,047.55								\$11,415.37
Delinquent Taxes	\$20,488.94	\$6,421.54	\$7,396.56	\$4,981.82	\$1,575.22								\$40,864.08
Penalty & Interest	\$4,800.48	\$1,673.65	\$2,564.94	\$1,363.90	\$576.08								\$10,979.05
<i>I&S</i>													
Current	\$47,079.93	\$56,948.90	\$275,889.14	\$309,514.79	\$92,484.56								\$781,917.32
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	\$1,395.69	\$766.73								\$2,162.42
Delinquent Taxes	\$4,007.76	\$1,274.71	\$1,425.65	\$972.67	\$306.31								\$7,987.10
Penalty & Interest	\$940.25	\$333.59	\$487.23	\$266.16	\$110.40								\$2,137.63
<i>Adjustments-VIT Overage</i>													\$0.00
Total Collections	\$325,853.37	\$367,287.82	\$1,744,193.19	\$1,959,802.99	\$588,097.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,985,234.41
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Amounts are shown for reconciliation purposes in the month of collection rather than the month of deposit. This is done to be able to reconcile to the County reports which include all collection for a particular month regardless of the deposit date. This is only an issue at the beginning and end of the month. Difference should be zero after entering all figures, if not zero there is a recon error.

----- CURRENT -----		----- DELINQUENT -----		----- OTHER -----	
LEVY	580,714.75	LEVY	1,881.53	ATTY FEES	702.41
DISCOUNT .....	.00			COURT COST .....	.00
PENALTY	4,126.48	PENALTY	218.97	ABST FEES .....	.00
INTEREST	687.80	INTEREST	467.51	OTHER FEES .....	.00
TOTAL	585,529.03	TOTAL	2,568.01	TOTAL	702.41
M&O LEVY	488,230.19	M&O LEVY	1,575.22		
M&O DISCOUNT ..	.00				
M&O PENALTY ...	3,469.31	M&O PENALTY ...	183.37		
M&O INTEREST ..	578.24	M&O INTEREST ..	392.71		
M&O TOTAL	492,277.74	M&O TOTAL	2,151.30		
I&S LEVY	92,484.56	I&S LEVY	306.31		
I&S DISCOUNT ..	.00				
I&S PENALTY ...	657.17	I&S PENALTY ...	35.60		
I&S INTEREST ..	109.56	I&S INTEREST ..	74.80		
I&S TOTAL	93,251.29	I&S TOTAL	416.71		
TOTAL M&O	494,429.04				
TOTAL I&S	93,668.00				
		REF LEVY/PI (MO)	27.75-		
		REF LEVY/PI (IS)	5.26-		
		REFUND PI ONLY.	.00	RET CHK PI ONLY	4.17-
DUE TO AGENCY .	588,097.04	RFND LEVY/PI ..	33.01-	RET CHK LEVY/PI	20.86-
DUE TO ATTY ...	702.41	REFUND ATTY ...	.00	RET CHK ATTY ..	3.13-
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