



**MONTHLY REVENUE
AND EXPENSE REPORT**

**FISCAL YEAR 2021
FOR THE PERIOD ENDING
JANUARY 31, 2021**

Prepared by
FINANCE DEPARTMENT
February 17, 2021

Finance Department

Budget Report – 33.33% of FY 2021 Completed

General Fund Revenue and Expense Summary: General Fund revenues to date total \$5,731,351.88 or 49.82% of budget. General Fund expenditures to date total \$3,524,629.62 plus encumbrances of \$296,164.78 for a total of \$3,820,794.40 or 31.71% of budget.

The City's current tax levy reports 81.30% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$3,696,600.90. 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 \$2,054,415.27 to date with the portion retained by the City totaling \$1,540,811.45. 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 \$513,603.82.

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 – 33.33% of FY 2021 Completed

Airport Fund: Revenues YTD total \$25,638.11 or 47.43% of budget. Expenditures YTD equal \$20,702.72 or 38.34% of budget. The City has submitted its first RAMP grant reimbursement request receiving \$3,642. This receipt includes partial reimbursement for expenditures captured in the contractual services category including \$5,966 for the AWOS maintenance agreement.

Hotel/Motel Occupancy Fund: Revenues YTD total \$62,403.24 or 29.59% of budget and expenditures YTD equal \$49,868.19 plus encumbrances of \$4,000.00 for a total of \$53,868.19 or 26.81% of budgeted expenditures.

Debt Service Revenue and Expense Summary: Revenues YTD total \$700,705.45 or 78.26% of budgeted revenues. Expenditures YTD total \$242,721.41 or 27.62% 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 \$781.89 or 3.91% of budgeted revenues. Expenditures YTD are \$231,982.35 plus encumbrances of \$860,548.94 for a total of \$1,092,531.29 or 52.22% of budgeted amounts. Expenditures this period include \$164,403.93 comprising of \$163,278.67 for Cain Center Improvements and \$1,125.26 for Central Fire Station Improvements.

Water and Sewer Fund: The City's Utility revenue YTD is \$1,933,818.35 or 33.17% of budgeted revenues. Water related income totals \$973,746.95, sewer related income totals \$926,336.72 and other revenues total \$33,734.68. Expenditures YTD are \$1,800,468.10 plus encumbrances of \$626,809.58 for a total of \$2,427,277.68 or 39.54% 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

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JANUARY 31ST, 2021

10 -GENERAL FUND

% OF YEAR COMPLETED: 33.33

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	1,633,940.14	3,639,541.25	0.00	837,032.10 81.30
10-4012	DELINQUENT TAXES	40,000	4,981.82	39,288.86	0.00	711.14 98.22
10-4015	PENALTY/INTEREST: TAXES	45,000	8,731.72	17,770.79	0.00	27,229.21 39.49
10-4021	SALES TAX COLLECTIONS	5,908,181	459,001.12	2,054,415.27	0.00	3,853,765.73 34.77
10-4021.1	SALES TAX CONTRA-AEDC	(1,477,045)	(114,750.28)	(513,603.82)	0.00	(963,441.18) 34.77
10-4022	STATE MIXED BEVERAGE TAX	33,472	10,661.98	20,390.33	0.00	13,081.17 60.92
	TOTAL AD VALOREM /OTHER TAXES	9,026,181	2,002,566.50	5,257,802.68	0.00	3,768,378.17 58.25
<u>FRANCHISE</u>						
10-4100	FRANCHISE FEES	780,000	755.72	47,499.73	0.00	732,500.27 6.09
10-4121	FRANCHISE: SOLID WASTE	100,000	9,236.86	36,404.51	0.00	63,595.49 36.40
10-4122	FRANCHISE: UTILITY FUND	291,538	0.00	72,885.00	0.00	218,652.50 25.00
	TOTAL FRANCHISE	1,171,538	9,992.58	156,789.24	0.00	1,014,748.26 13.38
<u>COURT/PUBLIC SAFETY</u>						
10-4201	INCOME FROM FINES/OTHER FEE	120,000	8,529.66	29,653.37	0.00	90,346.63 24.71
10-4201.2	FIVE/TEN PERCENT COURT FEES	5,000	477.12	1,570.59	0.00	3,429.41 31.41
10-4201.3	TIME PAYMENT FEES	2,500	50.00	186.14	0.00	2,313.86 7.45
10-4201.4	FAILURE TO APPEAR FEES	1,000	28.00	137.48	0.00	862.52 13.75
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	269.64	904.22	0.00	2,095.78 30.14
10-4201.65	BUILDING SECURITY (RESTRICT	2,500	301.21	976.82	0.00	1,523.18 39.07
10-4201.66	LOCAL TRUANCY (RESTRICTED)	1,000	292.05	928.04	0.00	71.96 92.80
10-4201.67	LOCAL JURY FUND (RESTRICTED	100	5.86	18.60	0.00	81.40 18.60
10-4201.8	JUDICIAL FEE RETAINED	500	5.14	23.82	0.00	476.18 4.76
10-4201.9	JUROR REIMBURSEMENT FEES	500	3.43	15.87	0.00	484.13 3.17
	TOTAL COURT/PUBLIC SAFETY	136,300	9,962.11	34,414.95	0.00	101,885.05 25.25
<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	270.00	1,040.00	0.00	(40.00) 104.00
10-4360	CONTRACTOR REGISTRATION	6,000	550.00	2,450.00	0.00	3,550.00 40.83
10-4361	PLATTING FEES	4,500	250.00	1,000.00	0.00	3,500.00 22.22
10-4362	PERMITS : MISCELLANEOUS	1,000	25.00	515.00	0.00	485.00 51.50
10-4365	PERMITS : BUILDING	40,000	3,670.00	10,107.38	0.00	29,892.62 25.27
10-4366	PERMITS : ELECTRICAL	5,000	120.00	1,210.00	0.00	3,790.00 24.20
10-4367	PERMITS : PLUMBING	5,000	440.00	1,280.00	0.00	3,720.00 25.60
10-4368	PERMITS : MECHANICAL	2,000	70.00	570.00	0.00	1,430.00 28.50
10-4369	PERMITS : MOBILE HOMES	800	0.00	100.00	0.00	700.00 12.50
10-4370	PERMITS: SIGNS	500	40.00	320.00	0.00	180.00 64.00
10-4371	PERMITS: CERT OF OCCUPANCY	5,000	1,000.00	3,300.00	0.00	1,700.00 66.00
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	100.00	165.00	0.00	335.00 33.00
10-4375	PERMITS: BURN	3,000	20.00	530.00	0.00	2,470.00 17.67
10-4376	PERMITS: ALCOHOL	1,000	0.00	60.00	0.00	940.00 6.00
	TOTAL LICENSES/PERMITS	75,500	6,555.00	22,956.88	0.00	52,543.12 30.41

CITY OF ATHENS
REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JANUARY 31ST, 2021

10 -GENERAL FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-ADMINISTRATION</u>						
61-PERSONNEL SERVICES	204,198	22,727.35	66,713.94	0.00	137,483.83	32.67
62-SUPPLIES	3,340	441.68	651.47	0.00	2,688.53	19.51
63-CONTRACTUAL SERVICES	9,850	(6,461.51)	2,251.22	0.00	7,598.78	22.86
TOTAL 10-ADMINISTRATION	217,388	16,707.52	69,616.63	0.00	147,771.14	32.02
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	25,000	2,812.50	7,554.76	0.00	17,445.24	30.22
TOTAL 11-LEGAL	25,000	2,812.50	7,554.76	0.00	17,445.24	30.22
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	41,563	5,407.37	19,300.62	0.00	22,262.00	46.44
62-SUPPLIES	7,100	4,537.14	5,740.75	0.00	1,359.25	80.86
63-CONTRACTUAL SERVICES	66,900	417.01	4,083.18	0.00	62,816.82	6.10
TOTAL 12-HUMAN RESOURCES	115,563	10,361.52	29,124.55	0.00	86,438.07	25.20
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	109,738	12,293.22	35,117.57	0.00	74,620.35	32.00
62-SUPPLIES	17,360	911.84	4,331.83	0.00	13,028.17	24.95
63-CONTRACTUAL SERVICES	57,845	1,796.47	5,855.05	0.00	51,989.95	10.12
TOTAL 13-TECHNOLOGY	184,943	15,001.53	45,304.45	0.00	139,638.47	24.50
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	279,394	31,017.86	91,425.38	0.00	187,968.42	32.72
62-SUPPLIES	6,700	1,061.89	2,916.38	0.00	3,783.62	43.53
63-CONTRACTUAL SERVICES	57,150	3,936.11	39,464.14	0.00	17,685.86	69.05
TOTAL 14-FINANCE & TECHNOLOGY	343,244	36,015.86	133,805.90	0.00	209,437.90	38.98
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	1,000	0.00	335.55	0.00	664.45	33.56
63-CONTRACTUAL SERVICES	36,500	979.95	4,389.80	6,000.00	26,110.20	28.47
TOTAL 15-MAYOR/COUNCIL	37,500	979.95	4,725.35	6,000.00	26,774.65	28.60
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	128,890	14,890.20	41,607.88	0.00	87,281.90	32.28
62-SUPPLIES	5,150	49.15	859.31	0.00	4,290.69	16.69
63-CONTRACTUAL SERVICES	37,050	753.04	14,387.44	1,695.00	20,967.56	43.41
TOTAL 16-CITY SECRETARY	171,090	15,692.39	56,854.63	1,695.00	112,540.15	34.22
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	29,508	3,205.52	9,383.37	0.00	20,124.73	31.80
62-SUPPLIES	13,020	1,008.64	2,812.17	0.00	10,207.83	21.60
63-CONTRACTUAL SERVICES	185,550	14,454.02	49,757.08	0.00	135,792.92	26.82
65-CAPITAL OUTLAY	50,000	0.00	5,180.00	0.00	44,820.00	10.36
TOTAL 17-FACILITIES	278,078	18,668.18	67,132.62	0.00	210,945.48	24.14

AUDIT COMPLETE

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2021

10 -GENERAL FUND

% OF YEAR COMPLETED: 33.33

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	17,391.22	50,609.78	0.00	105,305.20	32.46
62-SUPPLIES	10,100	456.56	1,742.78	0.00	8,357.22	17.26
63-CONTRACTUAL SERVICES	32,250	1,796.63	6,765.55	0.00	25,484.45	20.98
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	19,644.41	59,118.11	24,925.00	139,146.87	37.66
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	183,388	20,503.73	60,103.40	0.00	123,284.54	32.77
62-SUPPLIES	2,550	77.86	428.29	0.00	2,121.71	16.80
63-CONTRACTUAL SERVICES	<u>85,000</u>	<u>1,236.40</u>	<u>6,718.73</u>	<u>33,090.12</u>	<u>45,191.15</u>	<u>46.83</u>
TOTAL 24-PLANNING/DEVELOPMENT	270,938	21,817.99	67,250.42	33,090.12	170,597.40	37.03
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	537,102	49,712.52	134,086.78	0.00	403,015.51	24.96
62-SUPPLIES	96,820	9,676.28	31,868.30	0.00	64,951.70	32.91
63-CONTRACTUAL SERVICES	243,600	15,620.38	52,452.76	0.00	191,147.24	21.53
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	75,009.18	222,001.34	24,977.00	1,122,404.95	18.04
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	434,230	44,297.88	133,744.98	0.00	300,485.14	30.80
62-SUPPLIES	52,520	2,028.58	9,888.45	0.00	42,631.55	18.83
63-CONTRACTUAL SERVICES	93,000	5,079.79	18,146.47	0.00	74,853.53	19.51
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	51,406.25	161,779.90	66,883.96	351,086.26	39.44
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	195,856	21,724.52	57,258.46	0.00	138,597.74	29.23
62-SUPPLIES	17,000	1,242.71	2,797.72	0.00	14,202.28	16.46
63-CONTRACTUAL SERVICES	<u>8,350</u>	<u>222.41</u>	<u>957.75</u>	<u>0.00</u>	<u>7,392.25</u>	<u>11.47</u>
TOTAL 38-FLEET MAINTENANCE	221,206	23,189.64	61,013.93	0.00	160,192.27	27.58
<u>45-CIVIL SERVICE</u>						
61-PERSONNEL SERVICES	40,304	4,112.04	9,790.48	0.00	30,513.24	24.29
62-SUPPLIES	5,000	200.00	2,623.16	0.00	2,376.84	52.46
63-CONTRACTUAL SERVICES	<u>12,500</u>	<u>1,459.54</u>	<u>2,995.04</u>	<u>0.00</u>	<u>9,504.96</u>	<u>23.96</u>
TOTAL 45-CIVIL SERVICE	57,804	5,771.58	15,408.68	0.00	42,395.04	26.66
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,494,318	306,446.08	905,565.61	0.00	1,588,752.23	36.31
62-SUPPLIES	125,400	6,089.23	45,537.69	28,293.70	51,568.61	58.88
63-CONTRACTUAL SERVICES	91,900	1,576.67	21,055.87	0.00	70,844.13	22.91
65-CAPITAL OUTLAY	<u>15,000</u>	<u>22,831.52</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	336,943.50	1,009,336.52	28,293.70	1,688,987.62	38.06

MASTER PLAN PO

SKID STEER (STREETS/PARKS)

QUINT CAPITAL REPAIR

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JANUARY 31ST, 2021

10 -GENERAL FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>47-EMERGENCY OPERATIONS</u>						
62-SUPPLIES	13,250	3,490.55	9,697.21	0.00	3,552.79	73.19
63-CONTRACTUAL SERVICES	<u>6,350</u>	<u>108.95</u>	<u>947.57</u>	<u>0.00</u>	<u>5,402.43</u>	<u>14.92</u>
TOTAL 47-EMERGENCY OPERATIONS	19,600	3,599.50	10,644.78	0.00	8,955.22	54.31
<u>49-ANIMAL CONTROL</u>						
61-PERSONNEL SERVICES	56,494	6,240.29	18,297.91	0.00	38,195.91	32.39
62-SUPPLIES	4,600	45.40	688.52	0.00	3,911.48	14.97
63-CONTRACTUAL SERVICES	67,275	16,279.04	32,634.64	32,500.00	2,140.36	96.82
65-CAPITAL OUTLAY	<u>29,055</u>	<u>0.00</u>	<u>0.00</u>	<u>29,055.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL 49-ANIMAL CONTROL	157,424	22,564.73	51,621.07	61,555.00	44,247.75	71.89
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	95,566	10,682.94	29,254.99	0.00	66,311.42	30.61
62-SUPPLIES	8,000	263.76	767.98	0.00	7,232.02	9.60
63-CONTRACTUAL SERVICES	<u>39,550</u>	<u>1,645.75</u>	<u>7,308.24</u>	<u>0.00</u>	<u>32,241.76</u>	<u>18.48</u>
TOTAL 50-MUNICIPAL COURT	143,116	12,592.45	37,331.21	0.00	105,785.20	26.08
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	279,297	28,307.98	72,488.73	0.00	206,808.12	25.95
62-SUPPLIES	6,800	528.81	613.96	0.00	6,186.04	9.03
63-CONTRACTUAL SERVICES	<u>8,300</u>	<u>1,086.52</u>	<u>17,371.43</u>	<u>2,450.00</u>	<u>(11,521.43)</u>	<u>238.81</u>
TOTAL 51-POLICE ADMINISTRATION	294,397	29,923.31	90,474.12	2,450.00	201,472.73	31.56
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	511,103	31,543.43	106,978.43	0.00	404,124.41	20.93
62-SUPPLIES	16,050	2,954.76	4,167.58	0.00	11,882.42	25.97
63-CONTRACTUAL SERVICES	<u>12,150</u>	<u>649.44</u>	<u>2,075.80</u>	<u>0.00</u>	<u>10,074.20</u>	<u>17.08</u>
TOTAL 52-POLICE INVESTIGATION	539,303	35,147.63	113,221.81	0.00	426,081.03	20.99
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	2,068,273	277,719.99	683,681.59	0.00	1,384,591.44	33.06
62-SUPPLIES	78,950	7,490.78	26,784.04	0.00	52,165.96	33.93
63-CONTRACTUAL SERVICES	31,350	3,961.49	5,822.31	0.00	25,527.69	18.57
65-CAPITAL OUTLAY	<u>62,067</u>	<u>6,728.60</u>	<u>54,556.10</u>	<u>14,295.00</u>	<u>(6,784.10)</u>	<u>110.93</u>
TOTAL 53-POLICE PATROL	2,240,640	295,900.86	770,844.04	14,295.00	1,455,500.99	35.04
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	520,463	66,857.91	180,447.82	0.00	340,014.91	34.67
62-SUPPLIES	23,700	2,250.37	4,171.18	0.00	19,528.82	17.60
63-CONTRACTUAL SERVICES	129,558	5,972.12	35,028.42	0.00	94,529.58	27.04
65-CAPITAL OUTLAY	<u>275,162</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>275,162.00</u>	<u>0.00</u>
TOTAL 54-POLICE SUPPORT SERV	948,883	75,080.40	219,647.42	0.00	729,235.31	23.15
<u>55-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	7,525	2,506.48	2,506.48	0.00	5,018.52	33.31
63-CONTRACTUAL SERVICES	365,430	4,606.41	157,331.38	32,000.00	176,098.62	51.81
66-OPERATING TRANSFERS	<u>321,985</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>321,985.00</u>	<u>0.00</u>
TOTAL 55-NON-DEPARTMENTAL	694,940	7,112.89	159,837.86	32,000.00	503,102.14	27.60

ANIMAL SHELTER PO

PUBLIC FUNDING ENCUMBERED

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2021

10 -GENERAL FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<hr/>						
<u>95-AEDC PAYROLL</u>						
61-PERSONNEL SERVICES	187,412	21,151.35	60,979.52	0.00	126,432.36	32.54
TOTAL 95-AEDC PAYROLL	187,412	21,151.35	60,979.52	0.00	126,432.36	32.54
<hr/>						
TOTAL EXPENSES	12,047,409	1,153,095.12	3,524,629.62	296,164.78	8,226,614.24	31.71
<hr/>						
REVENUE OVER/(UNDER) EXPENSES	(543,587)	878,331.18	2,206,722.26	(296,164.78)	(2,454,144.80)	351.47-
<hr/>						

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JANUARY 31ST, 2021

11 -AIRPORT FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<hr/>						
<u>36-AIRPORT</u>						
61-PERSONNEL SERVICES	27,596	2,432.68	7,829.75	0.00	19,765.81	28.37
62-SUPPLIES	4,025	793.07	2,258.36	0.00	1,766.64	56.11
63-CONTRACTUAL SERVICES	15,700	425.58	8,944.61	0.00	6,755.39	56.97
66-OPERATING TRANSFERS	6,677	0.00	1,670.00	0.00	5,006.56	25.01
TOTAL 36-AIRPORT	53,997	3,651.33	20,702.72	0.00	33,294.40	38.34
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TOTAL EXPENSES	53,997	3,651.33	20,702.72	0.00	33,294.40	38.34
<hr/>						
REVENUE OVER/(UNDER) EXPENSES	53	1,930.46	4,935.39	0.00	(4,882.51)	9,333.19
<hr/>						

ANNUAL MAINT.

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2021

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 33.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>72-TOURISM</u>						
61-PERSONNEL SERVICES	76,710	8,565.38	25,117.97	0.00	51,592.14	32.74
62-SUPPLIES	3,950	159.77	1,085.19	0.00	2,864.81	27.47
63-CONTRACTUAL SERVICES	100,200	3,384.99	18,645.03	4,000.00	77,554.97	22.60
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	12,110.14	49,868.19	4,000.00	147,081.51	26.81
<hr/>						
TOTAL EXPENSES	200,950	12,110.14	49,868.19	4,000.00	147,081.51	26.81
=====						
REVENUE OVER/(UNDER) EXPENSES	9,925	(582.40)	12,535.05	(4,000.00)	1,390.25	85.99
=====						

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: JANUARY 31ST, 2021

40 -UTILITY FUND

% OF YEAR COMPLETED: 33.33

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OPERATING REVENUE</u>						
40-4461 WATER INCOME	2,900,000	217,443.38	935,685.82	0.00	1,964,314.18	32.27
40-4462 WATER TAP FEES	20,000	2,310.00	5,710.00	0.00	14,290.00	28.55
40-4463 WASTEWATER SERVICES	2,620,000	218,023.36	883,485.72	0.00	1,736,514.28	33.72
40-4468 BULK WATER SALES	10,000	539.63	2,276.13	0.00	7,723.87	22.76
40-4469 INSPECTION FEE	20,000	1,590.00	6,540.00	0.00	13,460.00	32.70
40-4469.1 TURN ON FEE/VACATION	500	30.00	60.00	0.00	440.00	12.00
40-4469.2 RECONNECT FEE	40,000	4,250.00	22,900.00	0.00	17,100.00	57.25
40-4471 SYSTEM FEES	1,000	175.00	575.00	0.00	425.00	57.50
40-4472 WASTEWATER TAP FEE	8,000	1,685.00	10,335.00	0.00	(2,335.00)	129.19
40-4475 DISPOSAL FEES/PERMITS	55,000	8,980.00	32,516.00	0.00	22,484.00	59.12
40-4499.1 RETURNED CK FEES	750	75.00	300.00	0.00	450.00	40.00
TOTAL OPERATING REVENUE	5,675,250	455,101.37	1,900,383.67	0.00	3,774,866.33	33.49
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
<u>INTERGOVERNMENTAL RECEIPTS</u>						
<u>REIMBURSING REVENUE</u>						
40-4710 WORKERS COMPENSATION REIM.	0	0.00	72.12	0.00	(72.12)	0.00
TOTAL REIMBURSING REVENUE	0	0.00	72.12	0.00	(72.12)	0.00
<u>OTHER NON-OPERATING REVENUE</u>						
40-4801 INTEREST EARNED	25,000	814.37	3,078.19	0.00	21,921.81	12.31
40-4802 DISCOUNTS EARNED	500	41.08	162.52	0.00	337.48	32.50
40-4803 PENALTY RECEIPTS	90,000	8,277.95	29,911.07	0.00	60,088.93	33.23
40-4815 NECHES COMPOST FACILITY SAL	20,000	0.00	0.00	0.00	20,000.00	0.00
40-4821 AUCTION PROCEEDS	15,000	0.00	0.00	0.00	15,000.00	0.00
40-4899 MISCELLANEOUS REVENUE	5,000	5.00	210.78	0.00	4,789.22	4.22
TOTAL OTHER NON-OPERATING REVENUE	155,500	9,138.40	33,362.56	0.00	122,137.44	21.46
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	5,830,750	464,239.77	1,933,818.35	0.00	3,896,931.65	33.17

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CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: JANUARY 31ST, 2021

40 -UTILITY FUND

% OF YEAR COMPLETED: 33.33

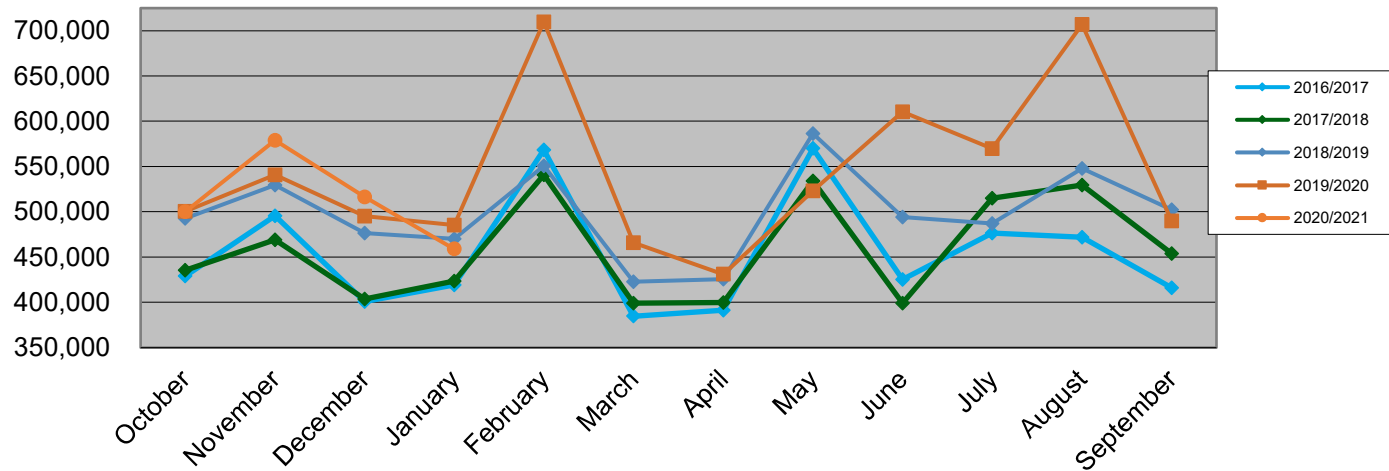
EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>61-UTILITY ADMINISTRATION</u>						
61-PERSONNEL SERVICES	205,382	13,272.03	53,940.62	0.00	151,441.51	26.26
62-SUPPLIES	11,100	60.89	8,430.54	0.00	2,669.46	75.95
63-CONTRACTUAL SERVICES	174,480	3,457.21	6,052.16	36,000.00	132,427.84	24.10
65-CAPITAL OUTLAY	25,355	0.00	0.00	25,355.00	0.00	100.00
TOTAL 61-UTILITY ADMINISTRATION	416,317	16,790.13	68,423.32	61,355.00	286,538.81	31.17
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	446,678	55,166.97	152,915.70	0.00	293,762.08	34.23
62-SUPPLIES	151,900	11,253.00	57,298.60	0.00	94,601.40	37.72
63-CONTRACTUAL SERVICES	518,400	27,693.46	139,503.75	1,500.00	377,396.25	27.20
65-CAPITAL OUTLAY	0	17,995.48	40,375.48	0.00	(40,375.48)	0.00
TOTAL 62-WATER UTILITY	1,116,978	112,108.91	390,093.53	1,500.00	725,384.25	35.06
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	691,999	81,819.29	219,207.04	0.00	472,792.15	31.68
62-SUPPLIES	221,925	18,387.86	59,688.07	0.00	162,236.93	26.90
63-CONTRACTUAL SERVICES	226,200	12,450.54	33,991.14	52,173.50	140,035.36	38.09
65-CAPITAL OUTLAY	259,884	86,700.00	167,904.00	283,814.20	(191,834.20)	173.82
TOTAL 63-DISTRIBUTION&COLLECTIO	1,400,008	199,357.69	480,790.25	335,987.70	583,230.24	58.34
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	401,182	46,701.20	125,143.19	0.00	276,038.62	31.19
62-SUPPLIES	199,000	2,624.39	33,526.83	0.00	165,473.17	16.85
63-CONTRACTUAL SERVICES	616,800	32,121.85	153,452.48	147,008.88	316,338.64	48.71
65-CAPITAL OUTLAY	159,962	163,238.90	170,763.90	80,958.00	(91,759.90)	157.36
TOTAL 65-WASTEWATER UTILITY	1,376,944	244,686.34	482,886.40	227,966.88	666,090.53	51.63
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	180,788	22,822.03	60,045.59	0.00	120,742.85	33.21
62-SUPPLIES	29,050	2,226.78	7,306.37	0.00	21,743.63	25.15
63-CONTRACTUAL SERVICES	18,500	418.13	4,993.72	0.00	13,506.28	26.99
65-CAPITAL OUTLAY	5,200	0.00	0.00	0.00	5,200.00	0.00
TOTAL 66-UTILITY BILLING	233,538	25,466.94	72,345.68	0.00	161,192.76	30.98
<u>69-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	382,668	3,921.00	138,171.13	0.00	244,496.37	36.11
64-LONG-TERM DEBT	572,167	14,592.79	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	18,513.79	305,928.92	0.00	1,288,687.07	19.19
TOTAL EXPENSES	6,138,401	616,923.80	1,800,468.10	626,809.58	3,711,123.66	39.54
REVENUE OVER/(UNDER) EXPENSES	(307,651)	(152,684.03)	133,350.25	(626,809.58)	185,807.99	160.40

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%		
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%	2,054,415.27	-

Fiscal YTD Compared to Prior Fiscal YTD:		
2020 - 2021:	2,054,415.27	
2019 - 2020:	2,021,475.17	
Difference:	32,940.10	1.63%

Allocation of Sales Tax Received:		
	City of Athens	AEDC
2020 - 2021	1,540,811.45	513,603.82
2019 - 2020	1,516,106.38	505,368.79

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									\$3,639,541.25
Delinquent (10-4012)	\$20,488.94	\$6,421.54	\$7,396.56	\$4,981.82									\$39,288.86
Penalty & Interest (10-4015)	\$4,800.48	\$1,673.65	\$2,564.94	\$8,731.72									\$17,770.79
Total GF	\$273,825.43	\$308,730.62	\$1,466,391.17	\$1,647,653.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,696,600.90
<i>Debt Service</i>													
Current (20-4011)	\$47,079.93	\$56,948.90	\$275,889.14	\$309,514.79									\$689,432.76
Delinquent (20-4012)	\$4,007.76	\$1,274.71	\$1,425.65	\$972.67									\$7,680.79
Penalty & Interest (20-4015)	\$940.25	\$333.59	\$487.23	\$1,661.85									\$3,422.92
Total Debt Service	\$52,027.94	\$58,557.20	\$277,802.02	\$312,149.31	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$700,536.47
Total Deposits	\$325,853.37	\$367,287.82	\$1,744,193.19	\$1,959,802.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,397,137.37
HC Monthly Summary													
<i>M&O</i>													
Current	\$248,536.01	\$300,635.43	\$1,456,429.67	\$1,633,940.14									\$3,639,541.25
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									\$7,367.82
Delinquent Taxes	\$20,488.94	\$6,421.54	\$7,396.56	\$4,981.82									\$39,288.86
Penalty & Interest	\$4,800.48	\$1,673.65	\$2,564.94	\$1,363.90									\$10,402.97
<i>I&S</i>													
Current	\$47,079.93	\$56,948.90	\$275,889.14	\$309,514.79									\$689,432.76
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									\$1,395.69
Delinquent Taxes	\$4,007.76	\$1,274.71	\$1,425.65	\$972.67									\$7,680.79
Penalty & Interest	\$940.25	\$333.59	\$487.23	\$266.16									\$2,027.23
<i>Adjustments-VIT Overage</i>													\$0.00
Total Collections	\$325,853.37	\$367,287.82	\$1,744,193.19	\$1,959,802.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,397,137.37
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	1,943,454.93	LEVY	5,954.49	ATTY FEES	1,159.23
DISCOUNT .....	.00			COURT COST .....	.00
PENALTY	8,760.92	PENALTY	724.03	ABST FEES .....	.00
INTEREST	2.59	INTEREST	906.03	OTHER FEES .....	.00
TOTAL	1,952,218.44	TOTAL	7,584.55	TOTAL	1,159.23
M&O LEVY	1,633,940.14	M&O LEVY	4,981.82		
M&O DISCOUNT ..	.00				
M&O PENALTY ...	7,365.65	M&O PENALTY ...	605.58		
M&O INTEREST ..	2.17	M&O INTEREST ..	758.32		
M&O TOTAL	1,641,307.96	M&O TOTAL	6,345.72		
I&S LEVY	309,514.79	I&S LEVY	972.67		
I&S DISCOUNT ..	.00				
I&S PENALTY ...	1,395.27	I&S PENALTY ...	118.45		
I&S INTEREST ..	.42	I&S INTEREST ..	147.71		
I&S TOTAL	310,910.48	I&S TOTAL	1,238.83		
TOTAL M&O	1,647,653.68				
TOTAL I&S	312,149.31				
		REF LEVY/PI (MO)	3,977.18-		
		REF LEVY/PI (IS)	753.40-		
		REFUND PI ONLY.	.00	RET CHK PI ONLY	.00
DUE TO AGENCY .	1,959,802.99	RFND LEVY/PI ..	4,730.58-	RET CHK LEVY/PI	580.14-
DUE TO ATTY ...	1,159.23	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