



MONTHLY REVENUE
AND EXPENSE REPORT

FISCAL YEAR 2020
FOR THE PERIOD ENDING
NOVEMBER 30, 2019

Prepared by
FINANCE DEPARTMENT
December 18, 2019

Finance Department

Budget Report – 16.67% of FY 2020 Completed

General Fund Revenue and Expense Summary: General Fund revenues to date total \$1,297,708.94 or 11.45% of budget. General Fund expenditures to date total \$1,461,547.51 plus encumbrances of \$296,391.83 for a total of \$1,757,939.34 or 15.62% of budget.

The City's current tax levy reports 9.32% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$416,026.14. Ad Valorem revenues will increase significantly between the months of December through February when the bulk of Ad Valorem revenues are received.

The City's total sales tax budget (2 cents) is estimated at a net \$4,301,250. The City has received a total of \$1,041,173.80 to date with the portion retained by the City totaling \$780,880.35. 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 \$260,293.45.

Important Expenditure Notations:

- PO Encumbrances from FY 2019 carried into FY 2020 via Budget Amendment approved December 9, 2019:
 - 10-532-6520; \$147,256 for Carroll Street Improvements incomplete at 9/30/19
 - 10-553-6204; \$57,297 for Portable Radios for Patrol Officers incomplete at 9/30/19

Airport Fund: Revenues YTD total \$10,162.54 or 19.39% of budget. Expenditures YTD equal \$10,693.05 plus encumbrances of \$13,789 for a total \$24,482.05 or 47.22% of budget. An unexpected failure of the Airport's beacon resulted in additional expenditure for purchasing a replacement. This expenditure will be submitted for 50% reimbursement through the City's RAMP Grant.

Finance Department
Budget Report – 16.67% of FY 2020 Completed

Hotel/Motel Occupancy Fund: Revenues YTD total \$51,469.11 or 17.07% of budget. Expenditures YTD equal \$50,460.76 plus encumbrances of \$44,996 for a total of \$95,456.76 or 31.69% of budget. Purchase Orders for approved Aid to Other Organizations have been executed and are reflected in the encumbrance column in the combined total of \$40,000.

Important Expenditure Notations:

- PO Encumbrances from FY 2019 carried into FY 2020 via Budget Amendment approved December 9, 2019:
 - 12-572-6380; \$5,000 for Downtown Façade Improvements incomplete at 9/30/19

Debt Service Revenue and Expense Summary: Revenues YTD total \$81,257.58 or 9.36% of budgeted revenues. Expenditures YTD total \$58,527.82 or 6.74% of budget.

Capital Projects Fund: Interest earned YTD is \$11,465.12 or 9.17% of budgeted revenues. Expenditures YTD are \$20,586 plus encumbrances of \$191,887.85 for a total of \$212,473.85 or 5.72% of budgeted amounts. Expenditures incurred this period include \$3,086 for Central Fire Station improvements.

Water and Sewer Fund: The City's Utility revenue YTD is \$1,023,113.26 or 17.23% of budgeted revenues. Water related income totals \$541,280.04, sewer related income totals \$457,125.01 and other revenues total \$24,708.21. Expenditures YTD are \$491,459.20 plus encumbrances of \$343,863 for a total of \$835,322.20 or 14.08% of budgeted expenditures.

10 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

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	4,309,480	185,029.45	401,807.37	0.00	3,907,672.63	9.32
10-4012 DELINQUENT TAXES	50,000	3,441.59	11,360.82	0.00	38,639.18	22.72
10-4015 PENALTY/INTEREST: TAXES	55,000	1,007.19	2,857.95	0.00	52,142.05	5.20
10-4021 SALES TAX COLLECTIONS	5,735,000	540,716.07	1,041,173.80	0.00	4,693,826.20	18.15
10-4021.1 SALES TAX CONTRA-AEDC	(1,433,750)	(135,179.02)	(260,293.45)	0.00	(1,173,456.55)	18.15
10-4022 STATE MIXED BEVERAGE TAX	32,000	0.00	10,638.22	0.00	21,361.78	33.24
TOTAL AD VALOREM /OTHER TAXES	8,747,730	595,015.28	1,207,544.71	0.00	7,540,185.29	13.80
<u>FRANCHISE</u>						
10-4100 FRANCHISE FEES	790,000	49,894.81	52,770.92	0.00	737,229.08	6.68
10-4121 FRANCHISE: SOLID WASTE	100,000	0.00	0.00	0.00	100,000.00	0.00
TOTAL FRANCHISE	890,000	49,894.81	52,770.92	0.00	837,229.08	5.93
<u>COURT/PUBLIC SAFETY</u>						
10-4201 INCOME FROM FINES/OTHER FEE	150,000	5,964.17	14,421.64	0.00	135,578.36	9.61
10-4201.2 FIVE/TEN PERCENT COURT FEES	6,000	224.34	566.15	0.00	5,433.85	9.44
10-4201.3 TIME PAYMENT FEES	5,000	107.56	157.56	0.00	4,842.44	3.15
10-4201.4 FAILURE TO APPEAR FEES	1,500	37.09	95.76	0.00	1,404.24	6.38
10-4201.5 CHILD SAFETY RESTRAINT FEES	100	0.00	0.00	0.00	100.00	0.00
10-4201.6 MUNICIPAL COURT TECH. FEE	4,000	172.00	420.00	0.00	3,580.00	10.50
10-4201.65 BUILDING SECURITY FEES	2,500	114.00	264.00	0.00	2,236.00	10.56
10-4201.8 JUDICIAL FEE RETAINED	1,000	24.36	62.62	0.00	937.38	6.26
10-4201.9 JUROR REIMBURSEMENT FEES	500	16.24	41.75	0.00	458.25	8.35
TOTAL COURT/PUBLIC SAFETY	170,600	6,659.76	16,029.48	0.00	154,570.52	9.40
<u>LICENSES/PERMITS</u>						
10-4345 RE-ZONING FEES	4,000	250.00	250.00	0.00	3,750.00	6.25
10-4360 CONTRACTOR REGISTRATION	0	800.00	1,350.00	0.00	(1,350.00)	0.00
10-4361 PLATTING FEES	6,500	810.00	1,110.00	0.00	5,390.00	17.08
10-4362 PERMITS : MISCELLANEOUS	500	140.00	275.00	0.00	225.00	55.00
10-4365 PERMITS : BUILDING	75,000	1,535.00	4,164.00	0.00	70,836.00	5.55
10-4366 PERMITS : ELECTRICAL	8,000	230.00	605.00	0.00	7,395.00	7.56
10-4367 PERMITS : PLUMBING	7,500	165.00	365.00	0.00	7,135.00	4.87
10-4368 PERMITS : MECHANICAL	2,000	80.00	180.00	0.00	1,820.00	9.00
10-4369 PERMITS : MOBILE HOMES	300	200.00	200.00	0.00	100.00	66.67
10-4371 PERMITS-CERT OF OCCUPANCY	4,000	100.00	600.00	0.00	3,400.00	15.00
10-4372 PERMITS : TREE REMOVAL	100	20.00	40.00	0.00	60.00	40.00
10-4373 PERMIT-KITCHEN SUPPRESSION	200	0.00	0.00	0.00	200.00	0.00
10-4374 PERMIT-FIRE SPRINKLER	1,000	100.00	100.00	0.00	900.00	10.00
10-4375 PERMITS : BURN	1,500	70.00	170.00	0.00	1,330.00	11.33
10-4376 PERMITS: ALCOHOL	750	60.00	240.00	0.00	510.00	32.00
10-4379 CURB CUTTING	100	0.00	0.00	0.00	100.00	0.00
10-4380 BLDG LINE VARIANCE	500	0.00	0.00	0.00	500.00	0.00
10-4399 FARMERS MKT. RV SPACE FEE	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL LICENSES/PERMITS	112,950	4,560.00	9,649.00	0.00	103,301.00	8.54

10 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OTHER OPERATING REVENUE</u>						
<u>INTRAGOVERNMENTAL</u>						
10-4511 OPERATING TRANSFERS - FUND	7,000	0.00	0.00	0.00	7,000.00	0.00
10-4512 OPERATING TRANSFERS - FUND	50,252	0.00	0.00	0.00	50,252.00	0.00
10-4516 OPERATING TRANSFER- FUND 16	5,000	0.00	0.00	0.00	5,000.00	0.00
10-4540 OPERATING TRF - FUND 40	831,205	0.00	0.00	0.00	831,205.00	0.00
10-4595 OPERATING TRF - FUND 95	170,883	0.00	0.00	0.00	170,883.38	0.00
TOTAL INTRAGOVERNMENTAL	1,064,340	0.00	0.00	0.00	1,064,340.38	0.00
<u>INTERGOVERNMENTAL</u>						
10-4633 CNTY FIRE/FIRST RESPONDER A	14,500	0.00	0.00	0.00	14,500.00	0.00
10-4635 AEDC ADMINISTRATIVE FEES	10,800	0.00	0.00	0.00	10,800.00	0.00
TOTAL INTERGOVERNMENTAL	25,300	0.00	0.00	0.00	25,300.00	0.00
<u>REIMBURSING REVENUE</u>						
10-4710 WORKERS COMPENSATION REIM.	5,000	0.00	0.00	0.00	5,000.00	0.00
10-4711 OTHER INSURANCE REIMBURSEME	2,500	0.00	0.00	0.00	2,500.00	0.00
10-4740 HOUSE DEMO/LOT CLEANUP	2,500	40.00	40.00	0.00	2,460.00	1.60
10-4799 OTHER REIMBURSING REVENUE	195,000	0.00	0.00	0.00	195,000.00	0.00
TOTAL REIMBURSING REVENUE	205,000	40.00	40.00	0.00	204,960.00	0.02
<u>OTHER NON-OPERATING</u>						
10-4801 INTEREST EARNED	70,000	5,284.88	11,399.37	0.00	58,600.63	16.28
10-4810 LEASE REVENUE:PARKING LOT	500	0.00	0.00	0.00	500.00	0.00
10-4830 DONATIONS	10,000	0.00	0.00	0.00	10,000.00	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	102.76	275.46	0.00	9,724.54	2.75
TOTAL OTHER NON-OPERATING	115,500	5,387.64	11,674.83	0.00	103,825.17	10.11
<u>OTHER NON-OPERATING</u>						
TOTAL REVENUE	11,331,420	661,557.49	1,297,708.94	0.00	10,033,711.44	11.45
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10 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-ADMINISTRATION</u>						
61-PERSONNEL SERVICES	192,276	16,519.63	30,372.44	0.00	161,903.58	15.80
62-SUPPLIES	3,340	0.00	38.35	0.00	3,301.65	1.15
63-CONTRACTUAL SERVICES	22,350	2,510.88	3,339.18	0.00	19,010.82	14.94
TOTAL 10-ADMINISTRATION	217,966	19,030.51	33,749.97	0.00	184,216.05	15.48
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	25,000	815.00	815.00	0.00	24,185.00	3.26
TOTAL 11-LEGAL	25,000	815.00	815.00	0.00	24,185.00	3.26
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	108,259	8,935.81	16,326.00	0.00	91,932.52	15.08
62-SUPPLIES	14,400	428.24	794.13	0.00	13,605.87	5.51
63-CONTRACTUAL SERVICES	16,400	683.58	1,364.57	0.00	15,035.43	8.32
65-CAPITAL OUTLAY	23,500	0.00	0.00	0.00	23,500.00	0.00
TOTAL 12-HUMAN RESOURCES	162,559	10,047.63	18,484.70	0.00	144,073.82	11.37
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	105,557	7,836.40	15,228.18	0.00	90,328.32	14.43
62-SUPPLIES	18,360	879.82	1,004.89	0.00	17,355.11	5.47
63-CONTRACTUAL SERVICES	45,300	733.33	27,127.52	0.00	18,172.48	59.88
65-CAPITAL OUTLAY	6,000	0.00	0.00	0.00	6,000.00	0.00
TOTAL 13-TECHNOLOGY	175,217	9,449.55	43,360.59	0.00	131,855.91	24.75
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	263,019	21,019.23	39,286.75	0.00	223,732.33	14.94
62-SUPPLIES	5,150	383.79	1,035.83	0.00	4,114.17	20.11
63-CONTRACTUAL SERVICES	52,400	1,532.00	12,238.28	0.00	40,161.72	23.36
TOTAL 14-FINANCE & TECHNOLOGY	320,569	22,935.02	52,560.86	0.00	268,008.22	16.40
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	1,350	0.00	16.00	0.00	1,334.00	1.19
63-CONTRACTUAL SERVICES	36,150	2,259.95	4,305.76	0.00	31,844.24	11.91
TOTAL 15-MAYOR/COUNCIL	37,500	2,259.95	4,321.76	0.00	33,178.24	11.52
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	125,706	9,742.74	17,836.49	0.00	107,869.57	14.19
62-SUPPLIES	5,150	94.74	181.88	0.00	4,968.12	3.53
63-CONTRACTUAL SERVICES	19,250	964.68	2,239.00	0.00	17,011.00	11.63
TOTAL 16-CITY SECRETARY	150,106	10,802.16	20,257.37	0.00	129,848.69	13.50
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	27,752	2,326.32	4,236.11	0.00	23,516.23	15.26
62-SUPPLIES	11,520	1,185.12	1,942.56	0.00	9,577.44	16.86
63-CONTRACTUAL SERVICES	190,550	12,075.61	20,113.99	0.00	170,436.01	10.56
65-CAPITAL OUTLAY	65,000	0.00	1,197.30	0.00	63,802.70	1.84
TOTAL 17-FACILITIES	294,822	15,587.05	27,489.96	0.00	267,332.38	9.32

10 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>18-SANITATION</u>						
<u>20-COMMUNITY DEVELOPMENT</u>						
<u>22-CODE ENFORCEMENT</u>						
61-PERSONNEL SERVICES	147,181	11,359.25	21,501.74	0.00	125,679.00	14.61
62-SUPPLIES	15,200	715.99	908.83	0.00	14,291.17	5.98
63-CONTRACTUAL SERVICES	20,600	960.46	8,284.12	0.00	12,315.88	40.21
TOTAL 22-CODE ENFORCEMENT	182,981	13,035.70	30,694.69	0.00	152,286.05	16.77
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	175,490	14,952.42	26,889.17	0.00	148,601.23	15.32
62-SUPPLIES	9,450	278.50	386.67	0.00	9,063.33	4.09
63-CONTRACTUAL SERVICES	114,600	4,196.32	5,746.65	91,352.50	17,500.85	84.73
TOTAL 24-PLANNING/DEVELOPMENT	299,540	19,427.24	33,022.49	91,352.50	175,165.41	41.52
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	464,775	37,811.55	69,889.42	0.00	394,885.92	15.04
62-SUPPLIES	106,820	6,995.93	13,483.28	0.00	93,336.72	12.62
63-CONTRACTUAL SERVICES	248,000	17,148.16	18,245.85	0.00	229,754.15	7.36
65-CAPITAL OUTLAY	400,000	0.00	250.00	147,255.08	252,494.92	36.88
TOTAL 32-STREET DEPARTMENT	1,219,595	61,955.64	101,868.55	147,255.08	970,471.71	20.43
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	419,305	33,164.87	60,469.46	0.00	358,835.41	14.42
62-SUPPLIES	49,320	7,173.58	9,635.39	488.00	39,196.61	20.53
63-CONTRACTUAL SERVICES	98,200	7,263.49	8,489.68	0.00	89,710.32	8.65
TOTAL 34-PARKS DEPARTMENT	566,825	47,601.94	78,594.53	488.00	487,742.34	13.95
<u>35-CAIN CENTER</u>						
<u>36-AIRPORT</u>						
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	181,879	11,865.17	21,902.95	0.00	159,976.36	12.04
62-SUPPLIES	15,020	650.03	815.36	0.00	14,204.64	5.43
63-CONTRACTUAL SERVICES	8,150	371.00	2,071.94	0.00	6,078.06	25.42
TOTAL 38-FLEET MAINTENANCE	205,049	12,886.20	24,790.25	0.00	180,259.06	12.09
<u>45-CIVIL SERVICE</u>						
61-PERSONNEL SERVICES	53,297	4,419.67	8,110.43	0.00	45,186.89	15.22
62-SUPPLIES	2,000	0.00	405.00	0.00	1,595.00	20.25
63-CONTRACTUAL SERVICES	7,000	772.32	2,263.45	0.00	4,736.55	32.34
TOTAL 45-CIVIL SERVICE	62,297	5,191.99	10,778.88	0.00	51,518.44	17.30
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,396,250	208,910.60	387,925.53	0.00	2,008,324.61	16.19
62-SUPPLIES	117,170	11,504.82	32,477.81	0.00	84,692.19	27.72
63-CONTRACTUAL SERVICES	96,400	4,854.46	13,061.93	0.00	83,338.07	13.55
TOTAL 46-FIRE SERVICES	2,609,820	225,269.88	433,465.27	0.00	2,176,354.87	16.61

10 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>47-EMERGENCY OPERATIONS</u>						
62-SUPPLIES	12,750	0.00	0.00	0.00	12,750.00	0.00
63-CONTRACTUAL SERVICES	5,600	0.00	0.00	0.00	5,600.00	0.00
TOTAL 47-EMERGENCY OPERATIONS	18,350	0.00	0.00	0.00	18,350.00	0.00
<u>48-POLICE SERVICES</u>						
<u>49-ANIMAL CONTROL</u>						
61-PERSONNEL SERVICES	53,431	4,532.43	8,230.80	0.00	45,199.93	15.40
62-SUPPLIES	5,100	311.27	348.17	0.00	4,751.83	6.83
63-CONTRACTUAL SERVICES	67,275	0.00	38.70	0.00	67,236.30	0.06
TOTAL 49-ANIMAL CONTROL	125,806	4,843.70	8,617.67	0.00	117,188.06	6.85
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	93,023	6,248.08	11,795.16	0.00	81,227.43	12.68
62-SUPPLIES	5,300	411.68	631.69	0.00	4,668.31	11.92
63-CONTRACTUAL SERVICES	40,800	2,906.88	7,742.92	0.00	33,057.08	18.98
TOTAL 50-MUNICIPAL COURT	139,123	9,566.64	20,169.77	0.00	118,952.82	14.50
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	280,213	23,651.48	43,472.53	0.00	236,740.69	15.51
62-SUPPLIES	6,800	367.53	427.24	0.00	6,372.76	6.28
63-CONTRACTUAL SERVICES	8,350	573.06	1,218.22	0.00	7,131.78	14.59
TOTAL 51-POLICE ADMINISTRATION	295,363	24,592.07	45,117.99	0.00	250,245.23	15.28
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	520,449	37,539.29	70,853.51	0.00	449,595.36	13.61
62-SUPPLIES	16,050	1,174.07	1,210.97	0.00	14,839.03	7.54
63-CONTRACTUAL SERVICES	15,150	391.45	1,666.40	0.00	13,483.60	11.00
TOTAL 52-POLICE INVESTIGATION	551,649	39,104.81	73,730.88	0.00	477,917.99	13.37
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	1,924,966	139,184.91	250,645.17	0.00	1,674,320.95	13.02
62-SUPPLIES	78,950	5,225.54	5,577.24	57,296.25	16,076.51	79.64
63-CONTRACTUAL SERVICES	30,350	441.37	1,166.49	0.00	29,183.51	3.84
TOTAL 53-POLICE PATROL	2,034,266	144,851.82	257,388.90	57,296.25	1,719,580.97	15.47
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	587,483	78,384.91	110,322.76	0.00	477,160.09	18.78
62-SUPPLIES	22,450	837.99	882.56	0.00	21,567.44	3.93
63-CONTRACTUAL SERVICES	81,500	264.11	16,389.59	0.00	65,110.41	20.11
TOTAL 54-POLICE SUPPORT SERV	691,433	79,487.01	127,594.91	0.00	563,837.94	18.45
<u>55-NON-DEPARTMENTAL</u>						
62-SUPPLIES	0	0.00	62.37	0.00	(62.37)	0.00
63-CONTRACTUAL SERVICES	301,630	12,439.68	14,610.15	0.00	287,019.85	4.84
66-OPERATING TRANSFERS	392,868	0.00	0.00	0.00	392,868.04	0.00
TOTAL 55-NON-DEPARTMENTAL	694,498	12,439.68	14,672.52	0.00	679,825.52	2.11

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2019

10 -GENERAL FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>95-AEDC PAYROLL</u>						
61-PERSONNEL SERVICES	170,652	0.00	0.00	0.00	170,652.26	0.00
TOTAL 95-AEDC PAYROLL	170,652	0.00	0.00	0.00	170,652.26	0.00
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TOTAL EXPENSES	11,250,986	791,181.19	1,461,547.51	296,391.83	9,493,046.98	15.62
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REVENUE OVER/(UNDER) EXPENSES	80,434	(129,623.70)	(163,838.57)	(296,391.83)	540,664.46	572.18-
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CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2019

11 -AIRPORT FUND

% OF YEAR COMPLETED: 16.67

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	6,000	0.00	3,300.00	0.00	2,700.00	55.00
11-4348.25 HANGER RENT	40,000	3,300.24	6,511.04	0.00	33,488.96	16.28
11-4348.3 INSTRUCTION AND PLANE RENTA	250	18.00	36.00	0.00	214.00	14.40
11-4348.4 AIRCRAFT CHARTER AND TAXI	50	0.00	0.00	0.00	50.00	0.00
11-4348.5 AIRPORT SALES	150	54.60	80.08	0.00	69.92	53.39
11-4348.6 AIRCRAFT MAINTENANCE	300	1.50	44.75	0.00	255.25	14.92
11-4348.7 FUEL SALES	1,500	95.30	176.80	0.00	1,323.20	11.79
TOTAL OPERATING REVENUE	48,250	3,469.64	10,148.67	0.00	38,101.33	21.03
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
11-4502 RAMP GRANT	4,000	0.00	0.00	0.00	4,000.00	0.00
TOTAL INTRAGOVERNMENTAL RECEIPTS	4,000	0.00	0.00	0.00	4,000.00	0.00
<u>INTERGOVERNMENTAL RECEIPTS</u>						
<u>REIMBURSING REVENUE</u>						
<u>OTHER NON-OPERATING</u>						
11-4801 INTEREST EARNED	150	6.72	13.87	0.00	136.13	9.25
TOTAL OTHER NON-OPERATING	150	6.72	13.87	0.00	136.13	9.25
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	52,400	3,476.36	10,162.54	0.00	42,237.46	19.39
	=====	=====	=====	=====	=====	=====

11 -AIRPORT FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>36-AIRPORT</u>						
61-PERSONNEL SERVICES	25,274	1,893.28	3,726.66	0.00	21,547.13	14.75
62-SUPPLIES	4,225	7.47	261.40	0.00	3,963.60	6.19
63-CONTRACTUAL SERVICES	15,350	620.63	6,704.99	0.00	8,645.01	43.68
65-CAPITAL OUTLAY	0	0.00	0.00	13,789.00 (	13,789.00)	0.00
66-OPERATING TRANSFERS	7,000	0.00	0.00	0.00	7,000.00	0.00
TOTAL 36-AIRPORT	51,849	2,521.38	10,693.05	13,789.00	27,366.74	47.22
<u>55-NON-DEPARTMENTAL</u>						
TOTAL EXPENSES	51,849	2,521.38	10,693.05	13,789.00	27,366.74	47.22
REVENUE OVER/(UNDER) EXPENSES	551	954.98 (	530.51)(	13,789.00)	14,870.72	2,597.83-

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2019

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 16.67

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	300,000	29,974.47	51,228.09	0.00	248,771.91	17.08
12-4801 INTEREST INCOME	<u>1,500</u>	<u>116.83</u>	<u>241.02</u>	<u>0.00</u>	<u>1,258.98</u>	<u>16.07</u>
TOTAL AD VALOREM/OTHER TAXES	301,500	30,091.30	51,469.11	0.00	250,030.89	17.07
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TOTAL REVENUE	301,500	30,091.30	51,469.11	0.00	250,030.89	17.07
	=====	=====	=====	=====	=====	=====

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>55-NON-DEPARTMENTAL</u>						
<u>72-TOURISM</u>						
61-PERSONNEL SERVICES	74,393	5,529.50	10,617.75	0.00	63,775.15	14.27
62-SUPPLIES	6,350	439.26	578.79	0.00	5,771.21	9.11
63-CONTRACTUAL SERVICES	170,191	21,268.34	39,264.22	44,996.00	85,930.78	49.51
66-OPERATING TRANSFERS	50,252	0.00	0.00	0.00	50,252.00	0.00
TOTAL 72-TOURISM	301,186	27,237.10	50,460.76	44,996.00	205,729.14	31.69
TOTAL EXPENSES	301,186	27,237.10	50,460.76	44,996.00	205,729.14	31.69
REVENUE OVER/(UNDER) EXPENSES	314	2,854.20	1,008.35	(44,996.00)	44,301.75	4,004.35-

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2019

20 -INTEREST AND SINKING FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>AD VALOREM / OTHER TAXES</u>						
20-4011 CURRENT TAXES	848,027	36,046.27	78,277.56	0.00	769,749.44	9.23
20-4012 DELINQUENT	9,000	702.62	2,383.98	0.00	6,616.02	26.49
20-4015 PENALTY/INTEREST-TAX	10,000	198.72	586.15	0.00	9,413.85	5.86
TOTAL AD VALOREM / OTHER TAXES	867,027	36,947.61	81,247.69	0.00	785,779.31	9.37
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
<u>OTHER NON-OPERATING</u>						
20-4801 INTEREST EARNED	1,000	6.87	9.89	0.00	990.11	0.99
TOTAL OTHER NON-OPERATING	1,000	6.87	9.89	0.00	990.11	0.99
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	868,027	36,954.48	81,257.58	0.00	786,769.42	9.36
	=====	=====	=====	=====	=====	=====

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2019

20 -INTEREST AND SINKING FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<hr/>						
<u>68-DEBT SERVICE</u>						
64-LONG-TERM DEBT	868,027	16,200.76	58,527.82	0.00	809,499.18	6.74
TOTAL 68-DEBT SERVICE	868,027	16,200.76	58,527.82	0.00	809,499.18	6.74
<hr/>						
<u>55-NON-DEPARTMENTAL</u>						
<hr/>						
TOTAL EXPENSES	868,027	16,200.76	58,527.82	0.00	809,499.18	6.74
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENSES	0	20,753.72	22,729.76	0.00	(22,729.76)	0.00
	=====	=====	=====	=====	=====	=====

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: NOVEMBER 30TH, 2019

30 -CAPITAL PROJECTS FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
<u>OTHER NON-OPERATING</u>						
30-4801 INTEREST EARNED	125,000	5,242.00	11,465.12	0.00	113,534.88	9.17
TOTAL OTHER NON-OPERATING	125,000	5,242.00	11,465.12	0.00	113,534.88	9.17
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	125,000	5,242.00	11,465.12	0.00	113,534.88	9.17
	=====	=====	=====	=====	=====	=====

30 -CAPITAL PROJECTS FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>55-NON-DEPARTMENTAL</u>	_____	_____	_____	_____	_____	_____
<u>80-CAP CONSTR</u>	_____	_____	_____	_____	_____	_____
<u>03-CAPITAL IMPROVEMENTS</u>						
63-CONTRACTUAL SERVICES	0	0.00	0.00	78,218.77 (	78,218.77)	0.00
65-CAPITAL OUTLAY	<u>3,713,474</u>	<u>3,086.00</u>	<u>20,586.00</u>	<u>113,669.08</u>	<u>3,579,218.92</u>	<u>3.62</u>
TOTAL 03-CAPITAL IMPROVEMENTS	3,713,474	3,086.00	20,586.00	191,887.85	3,501,000.15	5.72
TOTAL EXPENSES	3,713,474	3,086.00	20,586.00	191,887.85	3,501,000.15	5.72
REVENUE OVER/(UNDER) EXPENSES	(3,588,474)	2,156.00	(9,120.88)	(191,887.85)	(3,387,465.27)	5.60

40 -UTILITY FUND

% OF YEAR COMPLETED: 16.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>OPERATING REVENUE</u>						
40-4461 WATER INCOME	2,940,000	226,053.98	518,728.19	0.00	2,421,271.81	17.64
40-4462 WATER TAP FEES	15,000	2,037.44	5,877.44	0.00	9,122.56	39.18
40-4463 WASTEWATER SERVICES	2,680,000	211,084.05	441,987.01	0.00	2,238,012.99	16.49
40-4468 BULK WATER SALES	10,000	799.23	1,494.41	0.00	8,505.59	14.94
40-4469 INSPECTION FEE	20,000	1,980.00	3,750.00	0.00	16,250.00	18.75
40-4469.1 TURN ON FEE/VACATION	500	30.00	30.00	0.00	470.00	6.00
40-4469.2 RECONNECT FEE	40,000	5,600.00	10,250.00	0.00	29,750.00	25.63
40-4471 SYSTEM FEES	1,000	100.00	150.00	0.00	850.00	15.00
40-4472 WASTEWATER TAP FEE	7,000	4,925.00	4,925.00	0.00	2,075.00	70.36
40-4475 DISPOSAL FEES/PERMITS	50,000	5,389.00	10,213.00	0.00	39,787.00	20.43
40-4499.1 RETURNED CK FEES	750	50.00	150.00	0.00	600.00	20.00
TOTAL OPERATING REVENUE	5,764,250	458,048.70	997,555.05	0.00	4,766,694.95	17.31
<u>INTRAGOVERNMENTAL RECEIPTS</u>						
<u>INTERGOVERNMENTAL RECEIPTS</u>						
<u>REIMBURSING REVENUE</u>						
<u>OTHER NON-OPERATING REVENUE</u>						
40-4801 INTEREST EARNED	40,000	3,518.32	7,498.69	0.00	32,501.31	18.75
40-4802 DISCOUNTS EARNED	500	43.68	80.31	0.00	419.69	16.06
40-4803 PENALTY RECEIPTS	90,000	6,971.62	17,614.15	0.00	72,385.85	19.57
40-4815 NECHES COMPOST FACILITY SAL	17,500	0.00	0.00	0.00	17,500.00	0.00
40-4821 AUCTION PROCEEDS	15,000	0.00	0.00	0.00	15,000.00	0.00
40-4899 MISCELLANEOUS REVENUE	10,000	122.63	365.06	0.00	9,634.94	3.65
TOTAL OTHER NON-OPERATING REVENUE	173,000	10,656.25	25,558.21	0.00	147,441.79	14.77
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	5,937,250	468,704.95	1,023,113.26	0.00	4,914,136.74	17.23
	=====	=====	=====	=====	=====	=====

40 -UTILITY FUND

% OF YEAR COMPLETED: 16.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>61-UTILITY ADMINISTRATION</u>						
61-PERSONNEL SERVICES	192,795	8,419.30	16,384.93	0.00	176,410.50	8.50
62-SUPPLIES	11,770	13.43	175.40	0.00	11,594.60	1.49
63-CONTRACTUAL SERVICES	194,000	6,538.14	6,650.30	36,414.00	150,935.70	22.20
TOTAL 61-UTILITY ADMINISTRATION	398,565	14,970.87	23,210.63	36,414.00	338,940.80	14.96
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	447,407	33,969.48	59,499.88	0.00	387,907.50	13.30
62-SUPPLIES	146,900	4,038.90	14,618.09	13,350.00	118,931.91	19.04
63-CONTRACTUAL SERVICES	499,400	16,997.31	78,592.89	14,712.00	406,095.11	18.68
65-CAPITAL OUTLAY	32,000	1,552.00	1,552.00	15,957.50	14,490.50	54.72
TOTAL 62-WATER UTILITY	1,125,707	56,557.69	154,262.86	44,019.50	927,425.02	17.61
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	661,932	45,971.54	83,607.98	0.00	578,324.07	12.63
62-SUPPLIES	193,800	15,289.21	33,534.15	0.00	160,265.85	17.30
63-CONTRACTUAL SERVICES	169,600	7,635.88	19,675.93	0.00	149,924.07	11.60
65-CAPITAL OUTLAY	252,000	0.00	0.00	69,820.00	182,180.00	27.71
TOTAL 63-DISTRIBUTION&COLLECTIO	1,277,332	68,896.63	136,818.06	69,820.00	1,070,693.99	16.18
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	395,166	25,860.35	48,533.44	0.00	346,632.74	12.28
62-SUPPLIES	116,600	3,397.20	11,937.47	0.00	104,662.53	10.24
63-CONTRACTUAL SERVICES	714,600	34,306.75	78,748.05	187,219.50	448,632.45	37.22
65-CAPITAL OUTLAY	32,000	0.00	0.00	6,390.00	25,610.00	19.97
TOTAL 65-WASTEWATER UTILITY	1,258,366	63,564.30	139,218.96	193,609.50	925,537.72	26.45
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	171,756	13,359.21	25,162.65	0.00	146,593.27	14.65
62-SUPPLIES	28,600	1,050.04	2,759.29	0.00	25,840.71	9.65
63-CONTRACTUAL SERVICES	18,500	427.70	2,972.47	0.00	15,527.53	16.07
65-CAPITAL OUTLAY	25,000	0.00	0.00	0.00	25,000.00	0.00
TOTAL 66-UTILITY BILLING	243,856	14,836.95	30,894.41	0.00	212,961.51	12.67
<u>67-AMWA INSPECTION</u>						
<u>69-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	81,000	3,910.36	6,804.28	0.00	74,195.72	8.40
64-LONG-TERM DEBT	633,545	0.00	250.00	0.00	633,295.00	0.04
65-CAPITAL OUTLAY	85,000	0.00	0.00	0.00	85,000.00	0.00
66-OPERATING TRANSFERS	831,205	0.00	0.00	0.00	831,205.00	0.00
TOTAL 69-NON-DEPARTMENTAL	1,630,750	3,910.36	7,054.28	0.00	1,623,695.72	0.43
<u>55-NON-DEPARTMENTAL</u>						
TOTAL EXPENSES	5,934,577	222,736.80	491,459.20	343,863.00	5,099,254.76	14.08
REVENUE OVER/(UNDER) EXPENSES	2,673	245,968.15	531,654.06	(343,863.00)	(185,118.02)	7,025.37

Monthly Property Tax Reconciliation Worksheet

	October 2019	November 2019	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020	July 2020	August 2020	September 2020	TOTAL
COA General Ledger													
<i>General Fund</i>													
Current (10-4011)	\$216,777.92	\$185,029.45											\$401,807.37
Delinquent (10-4012)	\$7,919.23	\$3,441.59											\$11,360.82
P & I (10-4015)	\$1,850.76	\$1,007.19											\$2,857.95
Total GF	\$226,547.91	\$189,478.23	✓ \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$416,026.14
<i>Debt Service</i>													
Current (20-4011)	\$42,231.29	\$36,046.27											\$78,277.56
Delinquent (20-4012)	\$1,681.36	\$702.62											\$2,383.98
P & I (20-4015)	\$387.43	\$198.72											\$586.15
Total Debt Service	\$44,300.08	\$36,947.61	✓ \$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$81,247.69
Total Deposits	\$270,847.99	\$226,425.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$497,273.83
HC Monthly Summary													
<i>M&O</i>													
Current	\$216,777.92	\$185,029.45											\$401,807.37
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
Delinquent Taxes	\$7,919.23	\$3,441.59											\$11,360.82
P & I	\$1,850.76	\$1,007.19	✓										\$2,857.95
<i>I&S</i>													
Current	\$42,231.29	\$36,046.27											\$78,277.56
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
Delinquent Taxes	\$1,681.36	\$702.62											\$2,383.98
P & I	\$387.43	\$198.72	✓										\$586.15
<i>Adjustments-VIT Overage</i>													\$0.00
Total Collections	\$270,847.99	\$226,425.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$497,273.83
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

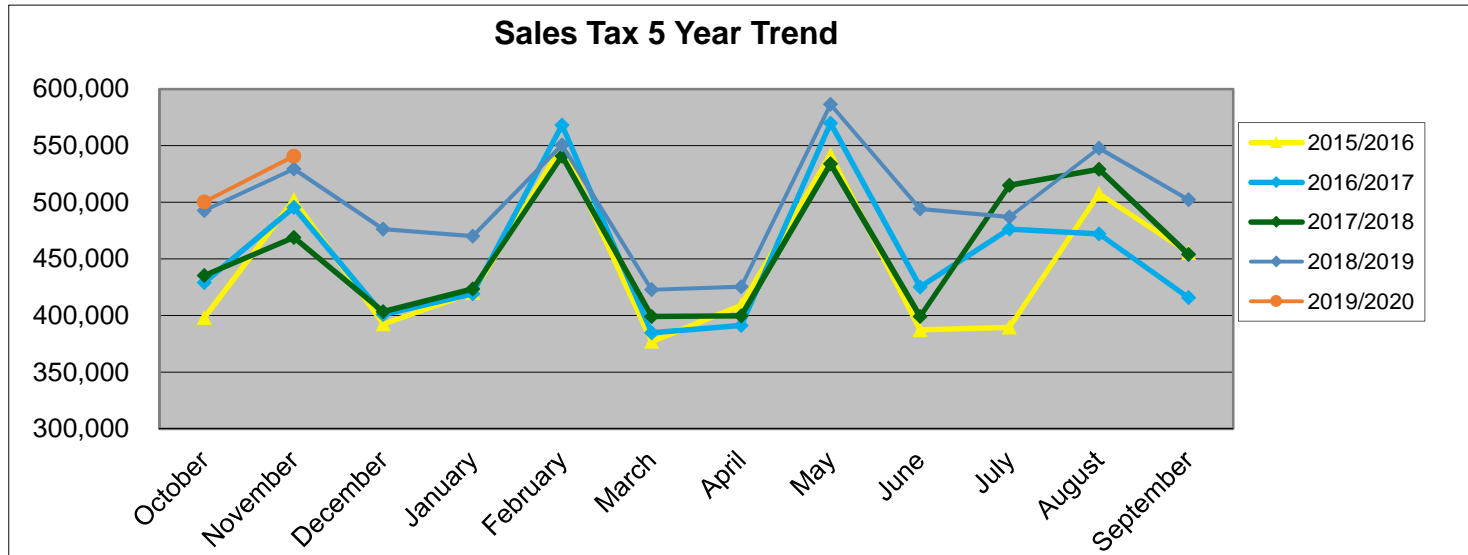
Amounts are shown for reconciliation purposes in the month of collection rather than the month of deposit. This is done to be able to reconcile to the County reports which include all collection for a particular month regardless of the deposit date. This is only an issue at the beginning and end of the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

----- CURRENT -----		----- DELINQUENT -----		----- OTHER -----	
LEVY	221,075.72	LEVY	4,144.21	ATTY FEES	847.65
DISCOUNT .....	.00			COURT COST .....	.00
PENALTY .....	.00	PENALTY	531.10	ABST FEES .....	.00
INTEREST .....	.00	INTEREST	674.81	OTHER FEES .....	.00
TOTAL	221,075.72	TOTAL	5,350.12	TOTAL	847.65
M&O LEVY	185,029.45	M&O LEVY	3,441.59		
M&O DISCOUNT ..	.00				
M&O PENALTY ...	.00	M&O PENALTY ...	441.19		
M&O INTEREST ..	.00	M&O INTEREST ..	566.00		
M&O TOTAL	185,029.45	M&O TOTAL	4,448.78		
I&S LEVY	36,046.27	I&S LEVY	702.62		
I&S DISCOUNT ..	.00				
I&S PENALTY ...	.00	I&S PENALTY ...	89.91		
I&S INTEREST ..	.00	I&S INTEREST ..	108.81		
I&S TOTAL	36,046.27	I&S TOTAL	901.34		
TOTAL M&O	189,478.23				
TOTAL I&S	36,947.61				
		REF LEVY/PI (MO)	251.65-		
		REF LEVY/PI (IS)	49.03-		
		REFUND PI ONLY.	.00	RET CHK PI ONLY	.00
DUE TO AGENCY .	226,425.84	RFND LEVY/PI ..	300.68-	RET CHK LEVY/PI	.00
DUE TO ATTY ...	847.65	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



Month	2015/2016	2016/2017	2017/2018	2018/2019	Δ	2019/2020	Δ
October	397,977.26	429,223.87	435,347.60	492,728.63	13.18%	500,457.73	1.57%
November	502,322.44	495,416.14	468,987.18	529,436.67	12.89%	540,716.07	2.13%
December	392,381.40	400,761.26	403,528.16	476,373.35	18.05%		
January	420,215.70	419,324.96	423,617.14	469,985.83	10.95%		
February	549,654.92	568,262.39	540,892.25	550,780.58	1.83%		
March	377,041.27	384,777.75	399,207.43	422,805.27	5.91%		
April	409,054.22	391,226.90	399,760.46	425,562.16	6.45%		
May	541,772.46	569,935.89	533,982.65	586,411.44	9.82%		
June	387,333.00	425,204.18	399,232.27	494,094.61	23.76%		
July	389,591.96	476,368.93	515,028.18	486,936.36	-5.45%		
August	507,640.98	471,986.44	529,260.85	547,809.13	3.50%		
September	455,423.08	415,978.94	453,877.45	502,255.76	10.66%		
Total	5,330,408.69	5,448,467.65	5,502,721.62	5,985,179.79	8.77%	1,041,173.80	✓ -

Fiscal YTD Compared to Prior Fiscal YTD:		
2019 - 2020:	1,041,173.80	
2018 - 2019:	1,022,165.30	
Difference:	19,008.50	1.86%

Allocation of Sales Tax Received:		
	City of Athens	AEDC
2019 - 2020	780,880.35	260,293.45
2018 - 2019	766,623.98	255,541.33