



MONTHLY REVENUE
AND EXPENSE REPORT

FISCAL YEAR 2021
FOR THE PERIOD ENDING
OCTOBER 31, 2020

Prepared by
FINANCE DEPARTMENT
December 08, 2020

Finance Department

Budget Report – 8.33% of FY 2021 Completed

General Fund Revenue and Expense Summary: General Fund revenues to date total \$753,822.53 or 6.55% of budget. General Fund expenditures to date total \$847,066.84 plus encumbrances of \$190,963.77 for a total of \$1,038,030.61 or 9.04% of budget.

The City's current tax levy reports 5.55% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$273,825.43. 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 \$500,214.32 to date with the portion retained by the City totaling \$375,160.74. 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 \$125,053.58.

Important Expenditure Notations:

- PO Encumbrances as of October 2020:
 - 10-524-6300 – \$43,591.62 for Master Planning incomplete at 9/30/20 (Included in FY2021 Budget)
 - 10-546-6202.02 – \$28,293.70 for Fire Department Uniforms (Included in FY2021 Budget)
 - 10-549-6310 – \$48,750 for Animal Shelter Interlocal Agreement (Included in FY2021 Budget)
 - 10-551-6310 – \$17,150 for Police Chief Recruiting Agreement (Utilize FY2021 Budget)
 - 10-553-6506 – \$51,483.45 for Police Patrol Car and Equipment (Budget Amendment 12/14/2020)

Airport Fund: Revenues YTD total \$12,415.16 or 22.97% of budget. Expenditures YTD equal \$9,896.99 or 18.33% 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.

Finance Department

Budget Report – 8.33% of FY 2021 Completed

Hotel/Motel Occupancy Fund: Revenues YTD total \$13,787.33 or 6.54% of budget. Hotel Occupancy Tax collections are down 1.79% compared to 8.33% of fiscal year complete primarily because of a delinquent taxpayer. Expenditures YTD equal \$12,960.69 or 6.45% of budget.

Debt Service Revenue and Expense Summary: Revenues YTD total \$52,035.23 or 5.81% of budgeted revenues. Expenditures YTD total \$42,327.06 or 4.82% of budget. Debt service on the City's 2017 Certificates of Obligation is due in February 2021 and August 2021.

Capital Projects Fund: Interest earned YTD is \$259.81 or 1.30% of budgeted revenues. Expenditures YTD are \$309,483.87 plus encumbrances of \$972,693.03 for a total of \$1,282,176.90 or 61.28% of budgeted amounts. Expenditures this period include \$309,483.87 for Cain Center improvements.

Water and Sewer Fund: The City's Utility revenue YTD is \$516,721.80 or 8.86% of budgeted revenues. Water related income totals \$266,355.72, sewer related income totals \$241,870.37 and other revenues total \$8,495.71. Expenditures YTD are \$349,015.87 plus encumbrances of \$471,525.62 for a total of \$820,541.49 or 14.16% of budgeted expenditures.

Important Expenditure Notations:

- Encumbrances as of October 2020 include:
 - 40-562-6530 - \$1,500 for Professional Services and \$10,420 for Check Valve (Utilize FY2021 Budget)
 - 40-563-6506 – \$81,204 for Dump Truck (Budget Amendment 12/14/2020)
 - 40-565-6310 – \$195,862.72 for Annual Biomonitoring & Compost Agreement (Included in FY2021 Budget)
 - 40-565-6506 – \$134,608 for Crane Truck (Budget Amendment 12/14/2020)
 - 40-565-6504 – \$47,931 for multiple emergency pump repairs (Utilize FY2021 Budget)

10 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

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	248,536.01	248,536.01	0.00	4,228,037.34	5.55
10-4012 DELINQUENT TAXES	40,000	20,488.94	20,488.94	0.00	19,511.06	51.22
10-4015 PENALTY/INTEREST: TAXES	45,000	4,800.48	4,800.48	0.00	40,199.52	10.67
10-4021 SALES TAX COLLECTIONS	5,908,181	500,214.32	500,214.32	0.00	5,407,966.68	8.47
10-4021.1 SALES TAX CONTRA-AEDC	(1,477,045)	(125,053.58)	(125,053.58)	0.00	(1,351,991.42)	8.47
10-4022 STATE MIXED BEVERAGE TAX	33,472	9,728.35	9,728.35	0.00	23,743.15	29.06
TOTAL AD VALOREM /OTHER TAXES	9,026,181	658,714.52	658,714.52	0.00	8,367,466.33	7.30
<u>FRANCHISE</u>						
10-4100 FRANCHISE FEES	780,000	33,398.43	33,398.43	0.00	746,601.57	4.28
10-4121 FRANCHISE: SOLID WASTE	100,000	8,874.77	8,874.77	0.00	91,125.23	8.87
10-4122 FRANCHISE: UTILITY FUND	291,538	0.00	0.00	0.00	291,537.50	0.00
TOTAL FRANCHISE	1,171,538	42,273.20	42,273.20	0.00	1,129,264.30	3.61
<u>COURT/PUBLIC SAFETY</u>						
10-4201 INCOME FROM FINES/OTHER FEE	120,000	7,498.70	7,498.70	0.00	112,501.30	6.25
10-4201.2 FIVE/TEN PERCENT COURT FEES	5,000	402.92	402.92	0.00	4,597.08	8.06
10-4201.3 TIME PAYMENT FEES	2,500	101.70	101.70	0.00	2,398.30	4.07
10-4201.4 FAILURE TO APPEAR FEES	1,000	40.00	40.00	0.00	960.00	4.00
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	231.28	231.28	0.00	2,768.72	7.71
10-4201.65 BUILDING SECURITY (RESTRICT)	2,500	247.68	247.68	0.00	2,252.32	9.91
10-4201.66 LOCAL TRUANCY (RESTRICTED)	1,000	226.87	226.87	0.00	773.13	22.69
10-4201.67 LOCAL JURY FUND (RESTRICTED)	100	4.55	4.55	0.00	95.45	4.55
10-4201.8 JUDICIAL FEE RETAINED	500	7.60	7.60	0.00	492.40	1.52
10-4201.9 JUROR REIMBURSEMENT FEES	500	5.06	5.06	0.00	494.94	1.01
TOTAL COURT/PUBLIC SAFETY	136,300	8,766.36	8,766.36	0.00	127,533.64	6.43
<u>LICENSES/PERMITS</u>						
10-4344 FIRE INSPECTIONS	0	309.50	309.50	0.00	309.50	0.00
10-4345 RE-ZONING FEES	1,000	250.00	250.00	0.00	750.00	25.00
10-4360 CONTRACTOR REGISTRATION	6,000	800.00	800.00	0.00	5,200.00	13.33
10-4361 PLATTING FEES	4,500	250.00	250.00	0.00	4,250.00	5.56
10-4362 PERMITS : MISCELLANEOUS	1,000	75.00	75.00	0.00	925.00	7.50
10-4365 PERMITS : BUILDING	40,000	2,795.60	2,795.60	0.00	37,204.40	6.99
10-4366 PERMITS : ELECTRICAL	5,000	260.00	260.00	0.00	4,740.00	5.20
10-4367 PERMITS : PLUMBING	5,000	320.00	320.00	0.00	4,680.00	6.40
10-4368 PERMITS : MECHANICAL	2,000	180.00	180.00	0.00	1,820.00	9.00
10-4369 PERMITS : MOBILE HOMES	800	0.00	0.00	0.00	800.00	0.00
10-4370 PERMITS: SIGNS	500	180.00	180.00	0.00	320.00	36.00
10-4371 PERMITS: CERT OF OCCUPANCY	5,000	700.00	700.00	0.00	4,300.00	14.00
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	0.00	0.00	500.00	0.00
10-4375 PERMITS: BURN	3,000	90.00	90.00	0.00	2,910.00	3.00
10-4376 PERMITS: ALCOHOL	1,000	60.00	60.00	0.00	940.00	6.00
TOTAL LICENSES/PERMITS	75,500	6,270.10	6,270.10	0.00	69,229.90	8.30

10 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-ADMINISTRATION</u>						
61-PERSONNEL SERVICES	204,198	14,404.22	14,404.22	0.00	189,793.55	7.05
62-SUPPLIES	3,340	197.27	197.27	0.00	3,142.73	5.91
63-CONTRACTUAL SERVICES	<u>9,850</u>	<u>562.51</u>	<u>562.51</u>	<u>0.00</u>	<u>9,287.49</u>	<u>5.71</u>
TOTAL 10-ADMINISTRATION	217,388	15,164.00	15,164.00	0.00	202,223.77	6.98
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	<u>25,000</u>	<u>2,022.50</u>	<u>2,022.50</u>	<u>0.00</u>	<u>22,977.50</u>	<u>8.09</u>
TOTAL 11-LEGAL	25,000	2,022.50	2,022.50	0.00	22,977.50	8.09
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	41,563	4,370.63	4,370.63	0.00	37,191.99	10.52
62-SUPPLIES	7,100	115.50	115.50	0.00	6,984.50	1.63
63-CONTRACTUAL SERVICES	<u>66,900</u>	<u>189.60</u>	<u>189.60</u>	<u>0.00</u>	<u>66,710.40</u>	<u>0.28</u>
TOTAL 12-HUMAN RESOURCES	115,563	4,675.73	4,675.73	0.00	110,886.89	4.05
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	109,738	7,625.40	7,625.40	0.00	102,112.52	6.95
62-SUPPLIES	17,360	0.00	0.00	0.00	17,360.00	0.00
63-CONTRACTUAL SERVICES	<u>57,845</u>	<u>1,670.21</u>	<u>1,670.21</u>	<u>0.00</u>	<u>56,174.79</u>	<u>2.89</u>
TOTAL 13-TECHNOLOGY	184,943	9,295.61	9,295.61	0.00	175,647.31	5.03
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	279,394	19,386.61	19,386.61	0.00	260,007.19	6.94
62-SUPPLIES	6,700	172.94	172.94	0.00	6,527.06	2.58
63-CONTRACTUAL SERVICES	<u>57,150</u>	<u>10,290.21</u>	<u>10,290.21</u>	<u>0.00</u>	<u>46,859.79</u>	<u>18.01</u>
TOTAL 14-FINANCE & TECHNOLOGY	343,244	29,849.76	29,849.76	0.00	313,394.04	8.70
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	1,000	28.20	28.20	0.00	971.80	2.82
63-CONTRACTUAL SERVICES	<u>36,500</u>	<u>1,339.95</u>	<u>1,339.95</u>	<u>0.00</u>	<u>35,160.05</u>	<u>3.67</u>
TOTAL 15-MAYOR/COUNCIL	37,500	1,368.15	1,368.15	0.00	36,131.85	3.65
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	128,890	9,278.75	9,278.75	0.00	119,611.03	7.20
62-SUPPLIES	5,150	188.60	188.60	0.00	4,961.40	3.66
63-CONTRACTUAL SERVICES	<u>37,050</u>	<u>5,981.05</u>	<u>5,981.05</u>	<u>1,695.00</u>	<u>29,373.95</u>	<u>20.72</u>
TOTAL 16-CITY SECRETARY	171,090	15,448.40	15,448.40	1,695.00	153,946.38	10.02
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	29,508	1,960.54	1,960.54	0.00	27,547.56	6.64
62-SUPPLIES	13,020	419.23	419.23	0.00	12,600.77	3.22
63-CONTRACTUAL SERVICES	185,550	11,389.21	11,389.21	0.00	174,160.79	6.14
65-CAPITAL OUTLAY	<u>50,000</u>	<u>5,180.00</u>	<u>5,180.00</u>	<u>0.00</u>	<u>44,820.00</u>	<u>10.36</u>
TOTAL 17-FACILITIES	278,078	18,948.98	18,948.98	0.00	259,129.12	6.81

10 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

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	10,891.53	10,891.53	0.00	145,023.45	6.99
62-SUPPLIES	10,100	131.48	131.48	0.00	9,968.52	1.30
63-CONTRACTUAL SERVICES	32,250	886.42	886.42	0.00	31,363.58	2.75
TOTAL 22-CODE ENFORCEMENT	198,265	11,909.43	11,909.43	0.00	186,355.55	6.01
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	183,388	12,487.34	12,487.34	0.00	170,900.60	6.81
62-SUPPLIES	2,550	228.86	228.86	0.00	2,321.14	8.97
63-CONTRACTUAL SERVICES	85,000	790.50	790.50	43,591.62	40,617.88	52.21
TOTAL 24-PLANNING/DEVELOPMENT	270,938	13,506.70	13,506.70	43,591.62	213,839.62	21.07
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	537,102	26,498.38	26,498.38	0.00	510,603.91	4.93
62-SUPPLIES	96,820	4,239.62	4,239.62	0.00	92,580.38	4.38
63-CONTRACTUAL SERVICES	243,600	1,794.23	1,794.23	0.00	241,805.77	0.74
65-CAPITAL OUTLAY	400,000	0.00	0.00	0.00	400,000.00	0.00
TOTAL 32-STREET DEPARTMENT	1,277,522	32,532.23	32,532.23	0.00	1,244,990.06	2.55
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	434,230	27,975.25	27,975.25	0.00	406,254.87	6.44
62-SUPPLIES	52,520	1,457.29	1,457.29	0.00	51,062.71	2.77
63-CONTRACTUAL SERVICES	93,000	1,459.07	1,459.07	0.00	91,540.93	1.57
TOTAL 34-PARKS DEPARTMENT	579,750	30,891.61	30,891.61	0.00	548,858.51	5.33
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	195,856	10,349.09	10,349.09	0.00	185,507.11	5.28
62-SUPPLIES	17,000	67.98	67.98	0.00	16,932.02	0.40
63-CONTRACTUAL SERVICES	8,350	197.82	197.82	0.00	8,152.18	2.37
TOTAL 38-FLEET MAINTENANCE	221,206	10,614.89	10,614.89	0.00	210,591.31	4.80
<u>45-CIVIL SERVICE</u>						
61-PERSONNEL SERVICES	40,304	571.65	571.65	0.00	39,732.07	1.42
62-SUPPLIES	5,000	0.00	0.00	0.00	5,000.00	0.00
63-CONTRACTUAL SERVICES	12,500	590.00	590.00	0.00	11,910.00	4.72
TOTAL 45-CIVIL SERVICE	57,804	1,161.65	1,161.65	0.00	56,642.07	2.01
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,494,318	236,700.19	236,700.19	0.00	2,257,617.65	9.49
62-SUPPLIES	125,400	9,095.62	9,095.62	28,293.70	88,010.68	29.82
63-CONTRACTUAL SERVICES	91,900	4,951.49	4,951.49	0.00	86,948.51	5.39
65-CAPITAL OUTLAY	15,000	0.00	0.00	0.00	15,000.00	0.00
TOTAL 46-FIRE SERVICES	2,726,618	250,747.30	250,747.30	28,293.70	2,447,576.84	10.23
<u>47-EMERGENCY OPERATIONS</u>						
62-SUPPLIES	13,250	0.00	0.00	0.00	13,250.00	0.00
63-CONTRACTUAL SERVICES	6,350	49.00	49.00	0.00	6,301.00	0.77
TOTAL 47-EMERGENCY OPERATIONS	19,600	49.00	49.00	0.00	19,551.00	0.25

Master plan PO

Uniforms PO

10 -GENERAL FUND

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>49-ANIMAL CONTROL</u>						
61-PERSONNEL SERVICES	56,494	3,798.11	3,798.11	0.00	52,695.71	6.72
62-SUPPLIES	4,600	64.73	64.73	0.00	4,535.27	1.41
63-CONTRACTUAL SERVICES	67,275	16,280.36	16,280.36	48,750.00	2,244.64	96.66
TOTAL 49-ANIMAL CONTROL	128,369	20,143.20	20,143.20	48,750.00	59,475.62	53.67
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	95,566	6,714.81	6,714.81	0.00	88,851.60	7.03
62-SUPPLIES	8,000	59.44	59.44	0.00	7,940.56	0.74
63-CONTRACTUAL SERVICES	39,550	2,614.61	2,614.61	0.00	36,935.39	6.61
TOTAL 50-MUNICIPAL COURT	143,116	9,388.86	9,388.86	0.00	133,727.55	6.56
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	279,297	9,968.49	9,968.49	0.00	269,328.36	3.57
62-SUPPLIES	6,800	251.49	251.49	0.00	6,548.51	3.70
63-CONTRACTUAL SERVICES	8,300	160.21	160.21	17,150.00	(9,010.21)	208.56
TOTAL 51-POLICE ADMINISTRATION	294,397	10,380.19	10,380.19	17,150.00	266,866.66	9.35
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	511,103	24,984.78	24,984.78	0.00	486,118.06	4.89
62-SUPPLIES	16,050	637.87	637.87	0.00	15,412.13	3.97
63-CONTRACTUAL SERVICES	12,150	1,104.68	1,104.68	0.00	11,045.32	9.09
TOTAL 52-POLICE INVESTIGATION	539,303	26,727.33	26,727.33	0.00	512,575.51	4.96
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	2,068,273	121,311.75	121,311.75	0.00	1,946,961.28	5.87
62-SUPPLIES	78,950	4,643.43	4,643.43	0.00	74,306.57	5.88
63-CONTRACTUAL SERVICES	31,350	441.94	441.94	0.00	30,908.06	1.41
65-CAPITAL OUTLAY	0	3,072.65	3,072.65	51,483.45	(54,556.10)	0.00
TOTAL 53-POLICE PATROL	2,178,573	129,469.77	129,469.77	51,483.45	1,997,619.81	8.31
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	520,463	35,510.75	35,510.75	0.00	484,951.98	6.82
62-SUPPLIES	23,700	557.71	557.71	0.00	23,142.29	2.35
63-CONTRACTUAL SERVICES	83,040	26,624.06	26,624.06	0.00	56,415.94	32.06
TOTAL 54-POLICE SUPPORT SERV	627,203	62,692.52	62,692.52	0.00	564,510.21	10.00
<u>55-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	7,525	0.00	0.00	0.00	7,525.00	0.00
63-CONTRACTUAL SERVICES	330,582	127,158.38	127,158.38	0.00	203,423.62	38.47
66-OPERATING TRANSFERS	321,985	0.00	0.00	0.00	321,985.00	0.00
TOTAL 55-NON-DEPARTMENTAL	660,092	127,158.38	127,158.38	0.00	532,933.62	19.26
<u>95-AEDC PAYROLL</u>						
61-PERSONNEL SERVICES	187,412	12,920.65	12,920.65	0.00	174,491.23	6.89
TOTAL 95-AEDC PAYROLL	187,412	12,920.65	12,920.65	0.00	174,491.23	6.89
TOTAL EXPENSES	11,482,973	847,066.84	847,066.84	190,963.77	10,444,942.03	9.04
REVENUE OVER/(UNDER) EXPENSES	20,849	(93,244.31)	(93,244.31)	(190,963.77)	305,056.76	1,363.19-

Animal Shelter PO

Recruiting PO

Patrol Car POs

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: OCTOBER 31ST, 2020

11 -AIRPORT FUND

% OF YEAR COMPLETED: 08.33

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>36-AIRPORT</u>						
61-PERSONNEL SERVICES	27,596	1,825.59	1,825.59	0.00	25,769.97	6.62
62-SUPPLIES	4,025	81.52	81.52	0.00	3,943.48	2.03
63-CONTRACTUAL SERVICES	15,700	7,989.88	7,989.88	0.00	7,710.12	50.89
66-OPERATING TRANSFERS	6,677	0.00	0.00	0.00	6,676.56	0.00
TOTAL 36-AIRPORT	53,997	9,896.99	9,896.99	0.00	44,100.13	18.33
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TOTAL EXPENSES	53,997	9,896.99	9,896.99	0.00	44,100.13	18.33
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REVENUE OVER/(UNDER) EXPENSES	53	2,518.17	2,518.17	0.00 (2,465.29)	4,762.05
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40 -UTILITY FUND

% OF YEAR COMPLETED: 08.33

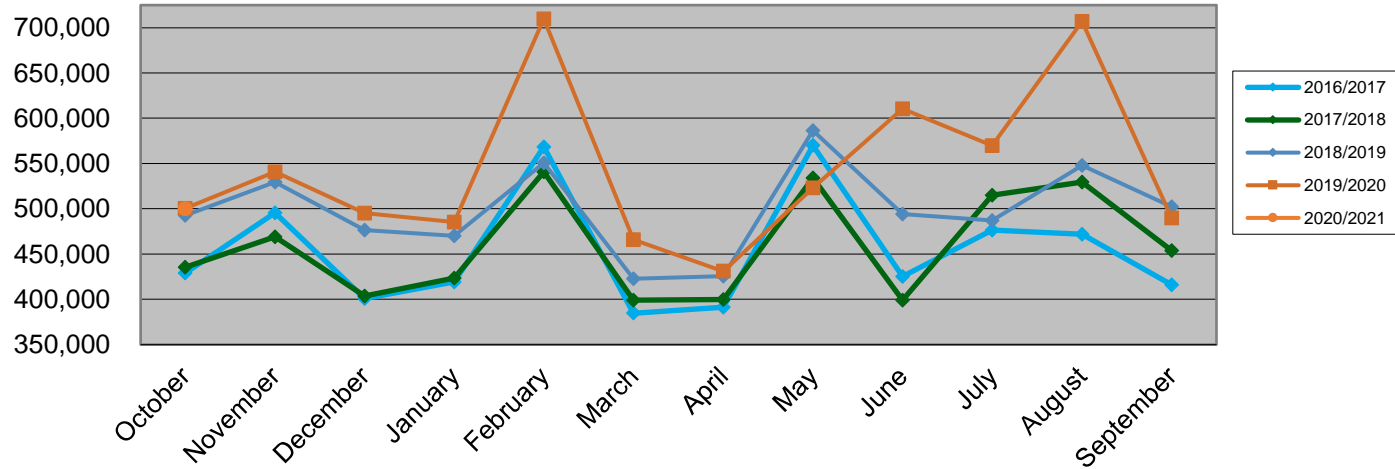
EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>61-UTILITY ADMINISTRATION</u>						
61-PERSONNEL SERVICES	205,382	13,867.96	13,867.96	0.00	191,514.17	6.75
62-SUPPLIES	11,100	1,067.32	1,067.32	0.00	10,032.68	9.62
63-CONTRACTUAL SERVICES	174,480	344.51	344.51	0.00	174,135.49	0.20
TOTAL 61-UTILITY ADMINISTRATION	390,962	15,279.79	15,279.79	0.00	375,682.34	3.91
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	446,678	29,397.97	29,397.97	0.00	417,279.81	6.58
62-SUPPLIES	151,900	11,885.66	11,885.66	0.00	140,014.34	7.82
63-CONTRACTUAL SERVICES	518,400	64,103.76	64,103.76	1,500.00	452,796.24	12.66
65-CAPITAL OUTLAY	0	11,960.00	11,960.00	10,420.00	(22,380.00)	0.00
TOTAL 62-WATER UTILITY	1,116,978	117,347.39	117,347.39	11,920.00	987,710.39	11.57
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	691,999	41,184.21	41,184.21	0.00	650,814.98	5.95
62-SUPPLIES	221,925	10,999.35	10,999.35	0.00	210,925.65	4.96
63-CONTRACTUAL SERVICES	226,200	2,395.59	2,395.59	0.00	223,804.41	1.06
65-CAPITAL OUTLAY	100,000	0.00	0.00	81,204.00	18,796.00	81.20
TOTAL 63-DISTRIBUTION&COLLECTIO	1,240,124	54,579.15	54,579.15	81,204.00	1,104,341.04	10.95
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	401,182	24,297.21	24,297.21	0.00	376,884.60	6.06
62-SUPPLIES	199,000	11,717.84	11,717.84	0.00	187,282.16	5.89
63-CONTRACTUAL SERVICES	616,800	46,887.05	46,887.05	195,862.72	374,050.23	39.36
65-CAPITAL OUTLAY	0	7,525.00	7,525.00	182,538.90	(190,063.90)	0.00
TOTAL 65-WASTEWATER UTILITY	1,216,982	90,427.10	90,427.10	378,401.62	748,153.09	38.52
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	180,788	12,113.31	12,113.31	0.00	168,675.13	6.70
62-SUPPLIES	29,050	1,642.77	1,642.77	0.00	27,407.23	5.65
63-CONTRACTUAL SERVICES	18,500	161.88	161.88	0.00	18,338.12	0.88
65-CAPITAL OUTLAY	5,200	0.00	0.00	0.00	5,200.00	0.00
TOTAL 66-UTILITY BILLING	233,538	13,917.96	13,917.96	0.00	219,620.48	5.96
<u>69-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	382,668	57,464.48	57,464.48	0.00	325,203.02	15.02
64-LONG-TERM DEBT	572,167	0.00	0.00	0.00	572,167.00	0.00
65-CAPITAL OUTLAY	85,000	0.00	0.00	0.00	85,000.00	0.00
66-OPERATING TRANSFERS	554,781	0.00	0.00	0.00	554,781.49	0.00
TOTAL 69-NON-DEPARTMENTAL	1,594,616	57,464.48	57,464.48	0.00	1,537,151.51	3.60
TOTAL EXPENSES	5,793,200	349,015.87	349,015.87	471,525.62	4,972,658.85	14.16
REVENUE OVER/(UNDER) EXPENSES	37,550	167,705.93	167,705.93	(471,525.62)	341,369.35	809.11-

Dump Truck PO

*Annual Sludge PO
 *Crane Truck PO
 *Emergency Pump Repairs



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%	500,214.32	-0.05%
December	400,761.26	403,528.16	476,373.35	495,068.35	3.92%	500,214.32	-0.05%
January	419,324.96	423,617.14	469,985.83	485,233.02	3.24%	500,214.32	-0.05%
February	568,262.39	540,892.25	550,780.58	709,652.51	28.84%	500,214.32	-0.05%
March	384,777.75	399,207.43	422,805.27	466,011.13	10.22%	500,214.32	-0.05%
April	391,226.90	399,760.46	425,562.16	431,052.82	1.29%	500,214.32	-0.05%
May	569,935.89	533,982.65	586,411.44	522,935.17	-10.82%	500,214.32	-0.05%
June	425,204.18	399,232.27	494,094.61	610,340.63	23.53%	500,214.32	-0.05%
July	476,368.93	515,028.18	486,936.36	569,737.29	17.00%	500,214.32	-0.05%
August	471,986.44	529,260.85	547,809.13	706,725.71	29.01%	500,214.32	-0.05%
September	415,978.94	453,877.45	502,255.76	489,977.54	-2.44%	500,214.32	-0.05%
Total	5,448,467.65	5,502,721.62	5,985,179.79	6,527,907.97	9.07%	500,214.32	-

Fiscal YTD Compared to Prior Fiscal YTD:		
2020 - 2021:	500,214.32	
2019 - 2020:	500,457.73	
Difference:	(243.41)	-0.05%

Allocation of Sales Tax Received:		
	City of Athens	AEDC
2020 - 2021	375,160.74	125,053.58
2019 - 2020	375,343.30	125,114.43

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												\$248,536.01
Delinquent (10-4012)	\$20,488.94												\$20,488.94
Penalty & Interest (10-4015)	\$4,800.48												\$4,800.48
Total GF	\$273,825.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$273,825.43
<i>Debt Service</i>													
Current (20-4011)	\$47,079.93												\$47,079.93
Delinquent (20-4012)	\$4,007.76												\$4,007.76
Penalty & Interest (20-4015)	\$940.25												\$940.25
Total Debt Service	\$52,027.94	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$52,027.94
Total Deposits	\$325,853.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$325,853.37
HC Monthly Summary													
<i>M&O</i>													
Current	\$248,536.01												\$248,536.01
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
Delinquent Taxes	\$20,488.94												\$20,488.94
Penalty & Interest	\$4,800.48												\$4,800.48
<i>I&S</i>													
Current	\$47,079.93												\$47,079.93
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
Delinquent Taxes	\$4,007.76												\$4,007.76
Penalty & Interest	\$940.25												\$940.25
<i>Adjustments-VIT Overage</i>													\$0.00
Total Collections	\$325,853.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$325,853.37
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	295,615.94	LEVY	24,496.70	ATTY FEES	4,598.99
DISCOUNT .....	.00			COURT COST .....	.00
PENALTY .....	.00	PENALTY	3,013.59	ABST FEES .....	.00
INTEREST .....	.00	INTEREST	2,727.14	OTHER FEES .....	.00
TOTAL	295,615.94	TOTAL	30,237.43	TOTAL	4,598.99
M&O LEVY	248,536.01	M&O LEVY	20,488.94		
M&O DISCOUNT ..	.00				
M&O PENALTY ...	.00	M&O PENALTY ...	2,519.81		
M&O INTEREST ..	.00	M&O INTEREST ..	2,280.67		
M&O TOTAL	248,536.01	M&O TOTAL	25,289.42		
I&S LEVY	47,079.93	I&S LEVY	4,007.76		
I&S DISCOUNT ..	.00				
I&S PENALTY ...	.00	I&S PENALTY ...	493.78		
I&S INTEREST ..	.00	I&S INTEREST ..	446.47		
I&S TOTAL	47,079.93	I&S TOTAL	4,948.01		
TOTAL M&O	273,825.43				
TOTAL I&S	52,027.94				
		REF LEVY/PI (MO)	778.34-		
		REF LEVY/PI (IS)	147.44-		
		REFUND PI ONLY.	34.26-	RET CHK PI ONLY	85.89-
DUE TO AGENCY .	325,853.37	RFND LEVY/PI ..	925.78-	RET CHK LEVY/PI	215.34-
DUE TO ATTY ...	4,598.99	REFUND ATTY ...	30.83-	RET CHK ATTY ..	32.30-
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