



MONTHLY REVENUE
AND EXPENSE REPORT

FISCAL YEAR 2020
FOR THE PERIOD ENDING
SEPTEMBER 30, 2020

Prepared by
FINANCE DEPARTMENT
November 03, 2020

Finance Department

Budget Report – 100.00% of FY 2020 Completed

General Fund Revenue and Expense Summary: General Fund revenues to date total \$11,766,997.80 or 103.84% of budget. General Fund expenditures to date total \$10,212,396.98 plus encumbrances of \$118,008.83 for a total of \$10,330,405.81 or 90.18% of budget.

The City's current tax levy reports 98.48% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$4,342,598.95. 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 \$4,301,250. The City has received a total of \$6,527,907.97 to date with the portion retained by the City totaling \$4,895,930.96. 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 \$1,631,977.01.

Important Expenditure Notations:

- PO Encumbrances from FY 2019 carried into FY 2020 via Budget Amendment adopted December 9th, 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
- Council approved the prepayment of the Wildland Fire Engine in the amount of \$469,188. This expenditure is classified as a prepaid and is not reflected as a General Fund expenditure, although cash was decreased to complete the purchase. FAST Grant funds will be received upon delivery of the Engine in March 2021.

Airport Fund: Revenues YTD total \$70,972.39 or 135.44% of budget. This increase is due to a larger than usual RAMP Grant reimbursement in the amount of \$12,350.22 and a recent audit of customer accounts resulting in additional collection. Expenditures YTD equal \$62,577.06 or 92.93% of budget. Higher than anticipated increases in YTD expense is due to the replacement of the Airport's beacon and additional unanticipated repairs.

- Supplemental Appropriation via Budget Amendment adopted September 28th, 2020:
 - 11-536-6504; \$15,489 for the replacement of the Airport Beacon

Finance Department

Budget Report – 100.00% of FY 2020 Completed

Hotel/Motel Occupancy Fund: Revenues YTD total \$271,021.53 or 89.89% of budget. Revenues through September are lower than budgeted as a result of lower hotel revenues due to COVID-19. Expenditures YTD equal \$249,442.84 or 81.47% of budget.

Important Expenditure Notations:

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

Debt Service Revenue and Expense Summary: Revenues YTD total \$847,608.74 or 97.65% of budgeted revenues. Expenditures YTD total \$812,377.32 or 93.63% of budget.

Capital Projects Fund: Interest earned YTD is \$34,091.55 or 27.27% of budgeted revenues. Expenditures YTD are \$1,620,353.04 plus encumbrances of \$1,279,150.34 for a total of \$2,899,503.38 or 78.08% of budgeted amounts. Expenditures this period include \$908,365.37 allocated for the following projects: Cain Center Improvements \$908,365.37.

Water and Sewer Fund: The City's Utility revenue YTD is \$5,859,684.63 or 98.69% of budgeted revenues. Water related income totals \$3,022,111.48, sewer related income totals \$2,721,878.53 and other revenues total \$115,694.62. Expenditures YTD are \$6,522,169.29 plus encumbrances of \$257,902.90 for a total of \$6,780,072.19 or 91.57% of budgeted expenditures.

Important Expenditure Notations:

- Supplemental Appropriation Budget Amendment adopted January 27th, 2020:
 - 40-565-6506; \$134,608 for the purchase of a Crane Truck
- Supplemental Appropriation Budget Amendment adopted September 28th, 2020:
 - 40-569-6637; \$1,335,000 for transfer to the Utility Capital Projects Fund

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2020

10 -GENERAL FUND

% OF YEAR COMPLETED: 100.00

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	0.00	4,244,017.54	0.00	65,462.46 98.48
10-4012	DELINQUENT TAXES	50,000	10,585.93	45,684.64	0.00	4,315.36 91.37
10-4015	PENALTY/INTEREST: TAXES	55,000	2,443.78	52,896.77	0.00	2,103.23 96.18
10-4021	SALES TAX COLLECTIONS	5,735,000	489,977.54	6,527,907.97	0.00 (	792,907.97) 113.83
10-4021.1	SALES TAX CONTRA-AEDC	(1,433,750)	(122,494.39)	(1,631,977.01)	0.00	198,227.01 113.83
10-4022	STATE MIXED BEVERAGE TAX	32,000	0.00	35,936.31	0.00 (	3,936.31) 112.30
TOTAL AD VALOREM /OTHER TAXES		8,747,730	380,512.86	9,274,466.22	0.00 (	526,736.22) 106.02
<u>FRANCHISE</u>						
10-4100	FRANCHISE FEES	790,000	12.06	763,865.49	0.00	26,134.51 96.69
10-4121	FRANCHISE: SOLID WASTE	100,000	8,895.13	100,030.20	0.00 (	30.20) 100.03
TOTAL FRANCHISE		890,000	8,907.19	863,895.69	0.00	26,104.31 97.07
<u>COURT/PUBLIC SAFETY</u>						
10-4201	INCOME FROM FINES/OTHER FEE	150,000	8,423.27	112,443.36	0.00	37,556.64 74.96
10-4201.2	FIVE/TEN PERCENT COURT FEES	6,000	431.14	4,532.43	0.00	1,467.57 75.54
10-4201.3	TIME PAYMENT FEES	5,000	70.00	1,641.54	0.00	3,358.46 32.83
10-4201.4	FAILURE TO APPEAR FEES	1,500	74.67	751.56	0.00	748.44 50.10
10-4201.5	CHILD SAFETY RESTRAINT FEES	100	0.00	0.00	0.00	100.00 0.00
10-4201.6	COURT TECH. FEE (RESTRICTED	4,000	247.88	3,054.25	0.00	945.75 76.36
10-4201.65	BUILDING SECURITY (RESTRICT	2,500	263.96	2,509.94	0.00 (	9.94) 100.40
10-4201.66	LOCAL TRUANCY (RESTRICTED)	0	244.87	1,500.67	0.00 (	1,500.67) 0.00
10-4201.67	LOCAL JURY FUND (RESTRICTED	0	4.87	29.93	0.00 (	29.93) 0.00
10-4201.8	JUDICIAL FEE RETAINED	1,000	7.52	275.90	0.00	724.10 27.59
10-4201.9	JUROR REIMBURSEMENT FEES	500	5.02	183.96	0.00	316.04 36.79
TOTAL COURT/PUBLIC SAFETY		170,600	9,773.20	126,923.54	0.00	43,676.46 74.40
<u>LICENSES/PERMITS</u>						
10-4345	RE-ZONING FEES	4,000	910.00	2,320.00	0.00	1,680.00 58.00
10-4360	CONTRACTOR REGISTRATION	0	750.00	7,425.00	0.00 (	7,425.00) 0.00
10-4361	PLATTING FEES	6,500	0.00	4,570.00	0.00	1,930.00 70.31
10-4362	PERMITS : MISCELLANEOUS	500	100.00	1,200.00	0.00 (	700.00) 240.00
10-4365	PERMITS : BUILDING	75,000	6,320.00	39,798.24	0.00	35,201.76 53.06
10-4366	PERMITS : ELECTRICAL	8,000	220.00	3,284.90	0.00	4,715.10 41.06
10-4367	PERMITS : PLUMBING	7,500	340.00	3,850.00	0.00	3,650.00 51.33
10-4368	PERMITS : MECHANICAL	2,000	120.00	1,220.00	0.00	780.00 61.00
10-4369	PERMITS : MOBILE HOMES	300	100.00	600.00	0.00 (	300.00) 200.00
10-4370	PERMITS: SIGNS	0	40.00	460.00	0.00 (	460.00) 0.00
10-4371	PERMITS: CERT OF OCCUPANCY	4,000	600.00	5,900.00	0.00 (	1,900.00) 147.50
10-4372	PERMITS: TREE REMOVAL	100	0.00	120.00	0.00 (	20.00) 120.00
10-4373	PERMIT : KITCHEN SUPPRESSIO	200	0.00	0.00	0.00	200.00 0.00
10-4374	PERMIT: FIRE SPRINKLER	1,000	0.00	413.00	0.00	587.00 41.30
10-4375	PERMITS: BURN	1,500	320.00	2,680.00	0.00 (	1,180.00) 178.67
10-4376	PERMITS: ALCOHOL	750	0.00	840.00	0.00 (	90.00) 112.00
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	24.00	0.00	976.00 2.40
TOTAL LICENSES/PERMITS		112,950	9,820.00	74,705.14	0.00	38,244.86 66.14

10 -GENERAL FUND

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-ADMINISTRATION</u>						
61-PERSONNEL SERVICES	192,276	15,027.75	192,942.83	0.00 (	666.81)	100.35
62-SUPPLIES	3,340	567.74	2,514.18	0.00	825.82	75.27
63-CONTRACTUAL SERVICES	<u>22,350</u>	<u>530.01</u>	<u>8,905.28</u>	<u>0.00</u>	<u>13,444.72</u>	<u>39.84</u>
TOTAL 10-ADMINISTRATION	217,966	16,125.50	204,362.29	0.00	13,603.73	93.76
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	<u>25,000</u>	<u>4,042.50</u>	<u>29,226.19</u>	<u>0.00</u> (	<u>4,226.19)</u>	<u>116.90</u>
TOTAL 11-LEGAL	25,000	4,042.50	29,226.19	0.00 (	4,226.19)	116.90
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	108,259	9,751.72	107,393.76	0.00	864.76	99.20
62-SUPPLIES	14,400	472.09	8,012.16	0.00	6,387.84	55.64
63-CONTRACTUAL SERVICES	16,400	668.73	8,416.55	0.00	7,983.45	51.32
65-CAPITAL OUTLAY	<u>23,500</u>	<u>0.00</u>	<u>14,338.50</u>	<u>0.00</u>	<u>9,161.50</u>	<u>61.01</u>
TOTAL 12-HUMAN RESOURCES	162,559	10,892.54	138,160.97	0.00	24,397.55	84.99
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	105,557	8,137.38	102,402.86	0.00	3,153.64	97.01
62-SUPPLIES	18,360	1,934.69	12,131.36	0.00	6,228.64	66.07
63-CONTRACTUAL SERVICES	45,300	544.43	42,586.53	0.00	2,713.47	94.01
65-CAPITAL OUTLAY	<u>6,000</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>6,000.00</u>	<u>0.00</u>
TOTAL 13-TECHNOLOGY	175,217	10,616.50	157,120.75	0.00	18,095.75	89.67
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	263,019	20,548.87	260,856.28	0.00	2,162.80	99.18
62-SUPPLIES	5,150	330.87	6,948.61	0.00 (	1,798.61)	134.92
63-CONTRACTUAL SERVICES	<u>52,400</u>	<u>721.25</u>	<u>47,634.31</u>	<u>0.00</u>	<u>4,765.69</u>	<u>90.91</u>
TOTAL 14-FINANCE & TECHNOLOGY	320,569	21,600.99	315,439.20	0.00	5,129.88	98.40
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	1,350	309.15	2,412.84	0.00 (	1,062.84)	178.73
63-CONTRACTUAL SERVICES	<u>36,150</u>	<u>1,749.95</u>	<u>20,457.06</u>	<u>2,250.00</u>	<u>13,442.94</u>	<u>62.81</u>
TOTAL 15-MAYOR/COUNCIL	37,500	2,059.10	22,869.90	2,250.00	12,380.10	66.99
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	125,706	9,918.85	118,222.30	0.00	7,483.76	94.05
62-SUPPLIES	5,150	664.85	5,240.97	0.00 (	90.97)	101.77
63-CONTRACTUAL SERVICES	<u>19,250</u>	<u>808.41</u>	<u>14,721.09</u>	<u>5,950.00</u> (	<u>1,421.09)</u>	<u>107.38</u>
TOTAL 16-CITY SECRETARY	150,106	11,392.11	138,184.36	5,950.00	5,971.70	96.02
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	27,752	2,052.90	27,231.39	0.00	520.95	98.12
62-SUPPLIES	11,520	1,246.12	11,869.21	0.00 (	349.21)	103.03
63-CONTRACTUAL SERVICES	190,550	23,093.13	153,706.45	0.00	36,843.55	80.66
65-CAPITAL OUTLAY	<u>65,000</u>	<u>4,042.00</u>	<u>20,939.30</u>	<u>0.00</u>	<u>44,060.70</u>	<u>32.21</u>
TOTAL 17-FACILITIES	294,822	30,434.15	213,746.35	0.00	81,075.99	72.50

10 -GENERAL FUND

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>22-CODE ENFORCEMENT</u>						
61-PERSONNEL SERVICES	147,181	11,506.99	143,631.03	0.00	3,549.71	97.59
62-SUPPLIES	8,700	500.26	6,120.43	0.00	2,579.57	70.35
63-CONTRACTUAL SERVICES	27,100	1,433.38	23,101.67	0.00	3,998.33	85.25
TOTAL 22-CODE ENFORCEMENT	182,981	13,440.63	172,853.13	0.00	10,127.61	94.47
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	175,490	13,355.17	173,801.13	0.00	1,689.27	99.04
62-SUPPLIES	2,950	60.59	1,368.50	0.00	1,581.50	46.39
63-CONTRACTUAL SERVICES	121,100	1,046.85	67,608.53	43,591.62	9,899.85	91.83
TOTAL 24-PLANNING/DEVELOPMENT	299,540	14,462.61	242,778.16	43,591.62	13,170.62	95.60
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	464,775	21,673.36	391,708.84	0.00	73,066.50	84.28
62-SUPPLIES	106,820	6,275.43	87,415.20	0.00	19,404.80	81.83
63-CONTRACTUAL SERVICES	248,000	30,320.23	203,094.14	0.00	44,905.86	81.89
65-CAPITAL OUTLAY	547,256	259,416.87	532,423.40	0.00	14,832.60	97.29
TOTAL 32-STREET DEPARTMENT	1,366,851	317,685.89	1,214,641.58	0.00	152,209.76	88.86
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	419,305	33,483.97	428,200.85	0.00	8,895.98	102.12
62-SUPPLIES	49,320	8,774.53	46,532.58	0.00	2,787.42	94.35
63-CONTRACTUAL SERVICES	98,200	8,495.36	70,139.55	0.00	28,060.45	71.43
TOTAL 34-PARKS DEPARTMENT	566,825	50,753.86	544,872.98	0.00	21,951.89	96.13
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	181,879	11,298.16	156,893.88	0.00	24,985.43	86.26
62-SUPPLIES	15,020	1,496.51	13,269.19	0.00	1,750.81	88.34
63-CONTRACTUAL SERVICES	8,150	199.72	8,114.17	0.00	35.83	99.56
TOTAL 38-FLEET MAINTENANCE	205,049	12,994.39	178,277.24	0.00	26,772.07	86.94
<u>45-CIVIL SERVICE</u>						
61-PERSONNEL SERVICES	53,297	6,257.86	55,073.08	0.00	1,775.76	103.33
62-SUPPLIES	2,000	0.00	2,249.76	0.00	249.76	112.49
63-CONTRACTUAL SERVICES	7,000	1,475.25	10,470.83	0.00	3,470.83	149.58
TOTAL 45-CIVIL SERVICE	62,297	7,733.11	67,793.67	0.00	5,496.35	108.82
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,396,250	175,961.97	2,371,794.36	0.00	24,455.78	98.98
62-SUPPLIES	117,170	4,016.82	107,518.29	0.00	9,651.71	91.76
63-CONTRACTUAL SERVICES	94,347	6,739.41	54,603.54	0.00	39,743.46	57.88
65-CAPITAL OUTLAY	2,053	0.00	14,377.75	0.00	12,324.75	700.33
TOTAL 46-FIRE SERVICES	2,609,820	186,718.20	2,548,293.94	0.00	61,526.20	97.64
<u>47-EMERGENCY OPERATIONS</u>						
62-SUPPLIES	12,750	5,948.64	9,662.15	0.00	3,087.85	75.78
63-CONTRACTUAL SERVICES	5,600	145.67	27,899.97	0.00	22,299.97	498.21
TOTAL 47-EMERGENCY OPERATIONS	18,350	6,094.31	37,562.12	0.00	19,212.12	204.70

10 -GENERAL FUND

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>49-ANIMAL CONTROL</u>						
61-PERSONNEL SERVICES	53,431	4,132.69	53,876.09	0.00 (	445.36)	100.83
62-SUPPLIES	5,100	533.20	2,811.24	0.00	2,288.76	55.12
63-CONTRACTUAL SERVICES	67,275	180.36	65,692.94	0.00	1,582.06	97.65
TOTAL 49-ANIMAL CONTROL	125,806	4,846.25	122,380.27	0.00	3,425.46	97.28
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	93,023	7,158.18	86,918.77	0.00	6,103.82	93.44
62-SUPPLIES	5,300	357.83	2,782.97	0.00	2,517.03	52.51
63-CONTRACTUAL SERVICES	40,800	2,534.41	33,368.57	0.00	7,431.43	81.79
TOTAL 50-MUNICIPAL COURT	139,123	10,050.42	123,070.31	0.00	16,052.28	88.46
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	280,213	10,416.01	400,871.36	0.00 (	120,658.14)	143.06
62-SUPPLIES	6,800	448.84	4,425.69	0.00	2,374.31	65.08
63-CONTRACTUAL SERVICES	8,350	7,403.34	11,227.20	17,150.00 (	20,027.20)	339.85
TOTAL 51-POLICE ADMINISTRATION	295,363	18,268.19	416,524.25	17,150.00 (	138,311.03)	146.83
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	520,449	37,978.66	461,407.84	0.00	59,041.03	88.66
62-SUPPLIES	16,050	192.76	13,932.49	0.00	2,117.51	86.81
63-CONTRACTUAL SERVICES	15,150	301.00	5,953.72	0.00	9,196.28	39.30
TOTAL 52-POLICE INVESTIGATION	551,649	38,472.42	481,294.05	0.00	70,354.82	87.25
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	1,924,966	73,008.15	1,616,112.10	0.00	308,854.02	83.96
62-SUPPLIES	136,247	4,458.20	53,280.62	0.00	82,966.38	39.11
63-CONTRACTUAL SERVICES	30,350	2,126.76	12,737.11	0.00	17,612.89	41.97
65-CAPITAL OUTLAY	0	0.00	113,916.16	49,067.21 (	162,983.37)	0.00
TOTAL 53-POLICE PATROL	2,091,563	79,593.11	1,796,045.99	49,067.21	246,449.92	88.22
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	587,483	103,827.97	501,535.16	0.00	85,947.69	85.37
62-SUPPLIES	22,450	3,317.41	14,546.28	0.00	7,903.72	64.79
63-CONTRACTUAL SERVICES	81,500	1,709.05	40,102.85	0.00	41,397.15	49.21
TOTAL 54-POLICE SUPPORT SERV	691,433	108,854.43	556,184.29	0.00	135,248.56	80.44
<u>55-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	301,630	31,816.61	282,828.93	0.00	18,801.07	93.77
66-OPERATING TRANSFERS	392,868	5,000.00	83,000.00	0.00	309,868.04	21.13
TOTAL 55-NON-DEPARTMENTAL	694,498	36,816.61	365,828.93	0.00	328,669.11	52.68
<u>95-AEDC PAYROLL</u>						
61-PERSONNEL SERVICES	170,652	13,739.40	124,886.06	0.00	45,766.20	73.18
TOTAL 95-AEDC PAYROLL	170,652	13,739.40	124,886.06	0.00	45,766.20	73.18
TOTAL EXPENSES	11,455,539	1,027,687.22	10,212,396.98	118,008.83	1,125,133.51	90.18
REVENUE OVER/(UNDER) EXPENSES	(124,119)	(230,612.43)	1,554,600.82	(118,008.83)	(1,560,710.93)	1,157.43-

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2020

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>72-TOURISM</u>						
61-PERSONNEL SERVICES	74,393	5,669.87	72,085.68	0.00	2,307.22	96.90
62-SUPPLIES	6,350	251.83	1,994.11	0.00	4,355.89	31.40
63-CONTRACTUAL SERVICES	175,191	2,491.25	125,111.05	0.00	50,079.95	71.41
66-OPERATING TRANSFERS	<u>50,252</u>	<u>25,126.00</u>	<u>50,252.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL 72-TOURISM	306,186	33,538.95	249,442.84	0.00	56,743.06	81.47
<hr/>						
TOTAL EXPENSES	306,186	33,538.95	249,442.84	0.00	56,743.06	81.47
=====						
REVENUE OVER/(UNDER) EXPENSES	(4,686)	(17,419.35)	21,578.69	0.00	(26,264.59)	460.50-
=====						

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2020

20 -INTEREST AND SINKING FUND

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>68-DEBT SERVICE</u>						
64-LONG-TERM DEBT	867,627	0.00	812,377.32	0.00	55,249.68	93.63
TOTAL 68-DEBT SERVICE	867,627	0.00	812,377.32	0.00	55,249.68	93.63
<hr/>						
TOTAL EXPENSES	867,627	0.00	812,377.32	0.00	55,249.68	93.63
=====						
REVENUE OVER/(UNDER) EXPENSES	400	2,545.95	35,231.42	0.00 (	34,831.42)	8,807.86
=====						

CITY OF ATHENS
 REVENUE & EXPENSE REPORT (UNAUDITED)
 AS OF: SEPTEMBER 30TH, 2020

30 -CAPITAL PROJECTS FUND

% OF YEAR COMPLETED: 100.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>03-CAPITAL IMPROVEMENTS</u>						
64-LONG-TERM DEBT	0	0.00	7,500.00	0.00	(7,500.00)	0.00
65-CAPITAL OUTLAY	<u>3,713,474</u>	<u>908,365.37</u>	<u>1,612,853.04</u>	<u>1,279,150.34</u>	<u>821,470.62</u>	<u>77.88</u>
TOTAL 03-CAPITAL IMPROVEMENTS	3,713,474	908,365.37	1,620,353.04	1,279,150.34	813,970.62	78.08
<u>04-FEDERAL GRANTS</u>						
TOTAL EXPENSES	3,713,474	908,365.37	1,620,353.04	1,279,150.34	813,970.62	78.08
REVENUE OVER/(UNDER) EXPENSES	(3,588,474)	(907,989.79)	(1,586,261.49)	(1,279,150.34)	(723,062.17)	79.85

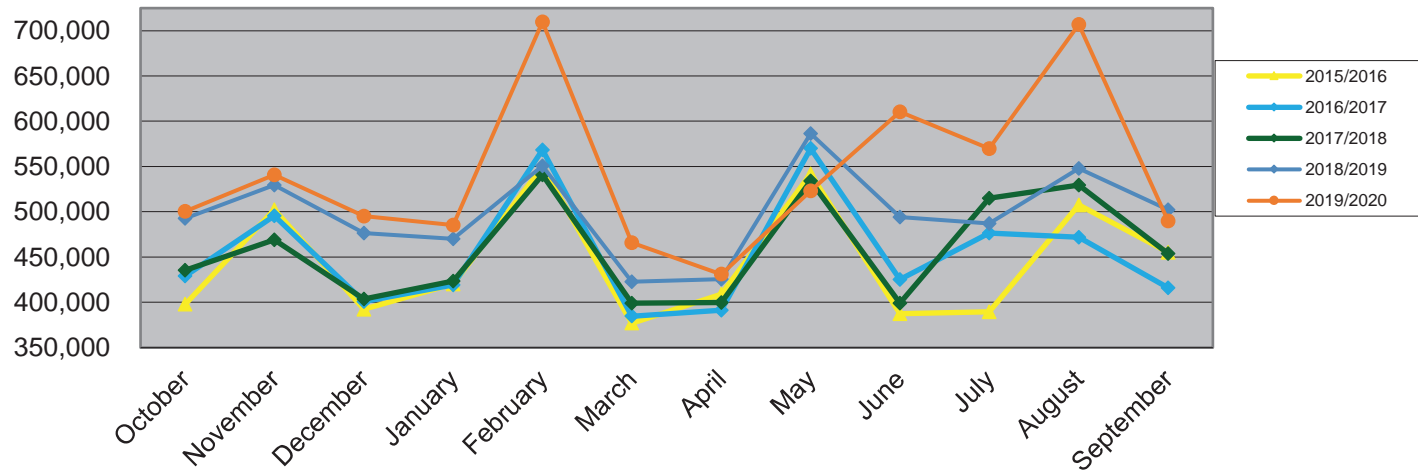
40 -UTILITY FUND

% OF YEAR COMPLETED: 100.00

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	14,922.54	172,130.74	0.00	20,664.69	89.28
62-SUPPLIES	11,770	40.24	4,551.23	0.00	7,218.77	38.67
63-CONTRACTUAL SERVICES	194,000	2,145.88	104,501.44	0.00	89,498.56	53.87
TOTAL 61-UTILITY ADMINISTRATION	398,565	17,108.66	281,183.41	0.00	117,382.02	70.55
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	447,407	32,070.64	419,701.45	0.00	27,705.93	93.81
62-SUPPLIES	146,900	7,643.39	112,708.96	0.00	34,191.04	76.72
63-CONTRACTUAL SERVICES	499,400	38,757.50	322,206.75	1,500.00	175,693.25	64.82
65-CAPITAL OUTLAY	32,000	6,927.43	45,058.93	21,780.00	(34,838.93)	208.87
TOTAL 62-WATER UTILITY	1,125,707	85,398.96	899,676.09	23,280.00	202,751.29	81.99
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	661,932	42,978.34	584,940.24	0.00	76,991.81	88.37
62-SUPPLIES	193,800	14,225.16	216,463.48	0.00	(22,663.48)	111.69
63-CONTRACTUAL SERVICES	169,600	20,136.91	149,628.49	0.00	19,971.51	88.22
65-CAPITAL OUTLAY	334,335	9,450.00	224,191.55	81,204.00	28,939.45	91.34
TOTAL 63-DISTRIBUTION&COLLECTIO	1,359,667	86,790.41	1,175,223.76	81,204.00	103,239.29	92.41
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	395,166	25,914.79	348,106.01	0.00	47,060.17	88.09
62-SUPPLIES	116,600	8,160.02	101,618.94	0.00	14,981.06	87.15
63-CONTRACTUAL SERVICES	714,600	41,390.06	551,781.52	18,811.00	144,007.48	79.85
65-CAPITAL OUTLAY	166,608	0.00	66,328.55	134,607.90	(34,328.45)	120.60
TOTAL 65-WASTEWATER UTILITY	1,392,974	75,464.87	1,067,835.02	153,418.90	171,720.26	87.67
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	171,756	13,170.69	167,283.66	0.00	4,472.26	97.40
62-SUPPLIES	28,600	1,780.96	23,016.28	0.00	5,583.72	80.48
63-CONTRACTUAL SERVICES	18,500	712.63	10,840.86	0.00	7,659.14	58.60
65-CAPITAL OUTLAY	25,000	709.30	22,157.25	0.00	2,842.75	88.63
TOTAL 66-UTILITY BILLING	243,856	16,373.58	223,298.05	0.00	20,557.87	91.57
<u>69-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	81,000	7,234.09	97,546.90	0.00	(16,546.90)	120.43
64-LONG-TERM DEBT	607,055	0.00	611,201.06	0.00	(4,146.10)	100.68
65-CAPITAL OUTLAY	29,155	0.00	0.00	0.00	29,155.04	0.00
66-OPERATING TRANSFERS	2,166,205	1,542,801.25	2,166,205.00	0.00	0.00	100.00
TOTAL 69-NON-DEPARTMENTAL	2,883,415	1,550,035.34	2,874,952.96	0.00	8,462.04	99.71
TOTAL EXPENSES	7,404,185	1,831,171.82	6,522,169.29	257,902.90	624,112.77	91.57
REVENUE OVER/(UNDER) EXPENSES	(1,466,935)	(1,263,000.23)	(662,484.66)	(257,902.90)	(546,547.40)	62.74



Sales Tax 5 Year Trend



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%	495,068.35	3.92%
January	420,215.70	419,324.96	423,617.14	469,985.83	10.95%	485,233.02	3.24%
February	549,654.92	568,262.39	540,892.25	550,780.58	1.83%	709,652.51	28.84%
March	377,041.27	384,777.75	399,207.43	422,805.27	5.91%	466,011.13	10.22%
April	409,054.22	391,226.90	399,760.46	425,562.16	6.45%	431,052.82	1.29%
May	541,772.46	569,935.89	533,982.65	586,411.44	9.82%	522,935.17	-10.82%
June	387,333.00	425,204.18	399,232.27	494,094.61	23.76%	610,340.63	23.53%
July	389,591.96	476,368.93	515,028.18	486,936.36	-5.45%	569,737.29	17.00%
August	507,640.98	471,986.44	529,260.85	547,809.13	3.50%	706,725.71	29.01%
September	455,423.08	415,978.94	453,877.45	502,255.76	10.66%	489,977.54	-2.44%
Total	5,330,408.69	5,448,467.65	5,502,721.62	5,985,179.79	8.77%	6,527,907.97	9.07%

Fiscal YTD Compared to Prior Fiscal YTD:		
2019 - 2020:	6,527,907.97	
2018 - 2019:	5,985,179.79	
Difference:	542,728.18	9.07%

Allocation of Sales Tax Received:		
	City of Athens	AEDC
2019 - 2020	4,895,930.98	1,631,976.99
2018 - 2019	4,488,884.84	1,496,294.95

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	\$1,456,298.78	\$1,812,107.91	\$317,196.03	\$98,472.33	\$22,454.13	\$44,524.02	\$50,075.23	\$27,863.48	\$13,218.26	\$0.00	\$4,244,017.54
Delinquent (10-4012)	\$7,919.23	\$3,441.59	\$5,652.82	\$4,423.93	\$1,778.45	\$2,940.56	(\$3,485.08)	\$1,553.48	\$1,994.19	\$4,710.15	\$4,169.39	\$10,585.93	\$45,684.64
Penalty & Interest (10-4015)	\$1,850.76	\$1,007.19	\$2,119.53	\$5,012.35	\$4,927.75	\$9,265.60	\$3,160.04	\$5,636.45	\$7,770.17	\$5,889.07	\$3,814.08	\$2,443.78	\$52,896.77
Total GF	\$226,547.91	\$189,478.23	\$1,464,071.13	\$1,821,544.19	\$323,902.23	\$110,678.49	\$22,129.09	\$51,713.95	\$59,839.59	\$38,462.70	\$21,201.73	\$13,029.71	\$4,342,598.95
<i>Debt Service</i>													
Current (20-4011)	\$42,231.29	\$36,046.27	\$283,708.05	\$353,025.03	\$61,794.38	\$19,183.75	\$4,374.39	\$8,673.87	\$9,755.36	\$5,428.22	\$2,575.09	\$0.00	\$826,795.70
Delinquent (20-4012)	\$1,681.36	\$702.62	\$1,219.25	\$934.93	\$363.70	\$573.11	(\$676.26)	\$320.39	\$409.55	\$966.19	\$818.37	\$2,061.26	\$9,374.47
Penalty & Interest (20-4015)	\$387.43	\$198.72	\$497.28	\$991.51	\$962.46	\$1,799.98	\$618.11	\$1,101.63	\$1,520.43	\$1,179.13	\$742.02	\$476.18	\$10,474.88
Total Debt Service	\$44,300.08	\$36,947.61	\$285,424.58	\$354,951.47	\$63,120.54	\$21,556.84	\$4,316.24	\$10,095.89	\$11,685.34	\$7,573.54	\$4,135.48	\$2,537.44	\$846,645.05
Total Deposits	\$270,847.99	\$226,425.84	\$1,749,495.71	\$2,176,495.66	\$387,022.77	\$132,235.33	\$26,445.33	\$61,809.84	\$71,524.93	\$46,036.24	\$25,337.21	\$15,567.15	\$5,189,244.00
HC Monthly Summary													
<i>M&O</i>													
Current	\$216,777.92	\$185,029.45	\$1,456,298.78	\$1,812,107.91	\$317,196.03	\$98,472.33	\$22,454.13	\$44,524.02	\$50,075.23	\$27,863.48	\$13,218.26	\$0.00	\$4,244,017.54
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	\$3,964.92	\$4,400.19	\$8,210.81	\$2,544.28	\$5,144.12	\$7,056.32	\$4,192.30	\$2,426.44	\$0.00	\$37,939.38
Delinquent Taxes	\$7,919.23	\$3,441.59	\$5,652.82	\$4,423.93	\$1,778.45	\$2,940.56	(\$3,485.08)	\$1,553.48	\$1,994.19	\$4,710.15	\$4,169.39	\$10,585.93	\$45,684.64
Penalty & Interest	\$1,850.76	\$1,007.19	\$2,119.53	\$1,047.43	\$527.56	\$1,054.79	\$615.76	\$492.33	\$713.85	\$1,696.77	\$1,387.64	\$2,443.78	\$14,957.39
<i>I&S</i>													
Current	\$42,231.29	\$36,046.27	\$283,708.05	\$353,025.03	\$61,794.38	\$19,183.75	\$4,374.39	\$8,673.87	\$9,755.36	\$5,428.22	\$2,575.09	\$0.00	\$826,795.70
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	\$772.42	\$857.27	\$1,599.59	\$495.66	\$1,002.10	\$1,374.71	\$816.88	\$472.74	\$0.00	\$7,391.37
Delinquent Taxes	\$1,681.36	\$702.62	\$1,219.25	\$934.93	\$363.70	\$573.11	(\$676.26)	\$320.39	\$409.55	\$966.19	\$818.37	\$2,061.26	\$9,374.47
Penalty & Interest	\$387.43	\$198.72	\$497.28	\$219.09	\$105.19	\$200.39	\$122.45	\$99.53	\$145.72	\$362.25	\$269.28	\$476.18	\$3,083.51
<i>Adjustments-VIT Overage</i>													\$0.00
Total Collections	\$270,847.99	\$226,425.84	\$1,749,495.71	\$2,176,495.66	\$387,022.77	\$132,235.33	\$26,445.33	\$61,809.84	\$71,524.93	\$46,036.24	\$25,337.21	\$15,567.15	\$5,189,244.00
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 ..... .00	LEVY 12,647.19	ATTY FEES 2,418.65
DISCOUNT ..... .00		COURT COST ..... .00
PENALTY ..... .00	PENALTY 1,582.39	ABST FEES ..... .00
INTEREST ..... .00	INTEREST 1,337.57	OTHER FEES ..... .00
TOTAL ..... .00	TOTAL 15,567.15	TOTAL 2,418.65
M&O LEVY ..... .00	M&O LEVY 10,585.93	
M&O DISCOUNT .. .00		
M&O PENALTY ... .00	M&O PENALTY ... 1,324.07	
M&O INTEREST .. .00	M&O INTEREST .. 1,119.71	
M&O TOTAL ..... .00	M&O TOTAL 13,029.71	
I&S LEVY ..... .00	I&S LEVY 2,061.26	
I&S DISCOUNT .. .00		
I&S PENALTY ... .00	I&S PENALTY ... 258.32	
I&S INTEREST .. .00	I&S INTEREST .. 217.86	
I&S TOTAL ..... .00	I&S TOTAL 2,537.44	
TOTAL M&O 13,029.71		
TOTAL I&S 2,537.44		
	REF LEVY/PI (MO) 544.85-	
	REF LEVY/PI (IS) 106.15-	
	REFUND PI ONLY. 9.52-	RET CHK PI ONLY .00
DUE TO AGENCY . 15,567.15	RFND LEVY/PI .. 651.00-	RET CHK LEVY/PI .00
DUE TO ATTY ... 2,418.65	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