



**MONTHLY REVENUE
AND EXPENSE REPORT**

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

Prepared by
FINANCE DEPARTMENT
September 21, 2021

Finance Department

Budget Report – 91.67% of FY 2021 Completed

General Fund Revenue and Expense Summary: General Fund revenues to date total \$11,535,765.40 or 100.28% of budget. General Fund expenditures to date total \$10,002,371.90 plus encumbrances of \$671,283.78 for a total of \$10,673,655.68 or 87.56% of budget.

The City's current tax levy reports 99.26% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$4,568,602.02. 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 \$6,159,274.43 to date with the portion retained by the City totaling \$4,619,455.81. 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 \$1,539,818.62.

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 – 91.67% of FY 2021 Completed

General Fund Revenue and Expense Summary, cont.:

Important Expenditure Notations:

- Budget Amendment 2021-O-051 approved 5/24/2021 (amended Budget Ordinance 2020-O-073) increased General Fund Expenditures by \$142,724 detailed below:
 - 10-546-6504 – Increase of \$5,463 for Fire Services Vehicle Equipment
 - 10-551-6504 – Increase of \$17,337 for Police Administration Vehicle Equipment
 - 10-552-6504 – Increase of \$30,039 for Police CID Vehicle Equipment
 - 10-553-6504 – Increase of \$89,885 for Police Patrol Vehicle Equipment

Airport Fund: Revenues YTD total \$60,508.19 or 111.95% of budget. Expenditures YTD equal \$63,772.82 or 118.10% of budget. The capital outlay expenditure of \$17,954.68 for the Airport beacon replacement has been submitted as a budget amendment for an emergency repair. The City has received RAMP grant reimbursement revenue from TXDOT Aviation totaling \$12,629.70. These receipts include partial reimbursement for eligible expenditures recorded in the contractual services category, including 50.00% of the annual AWOS maintenance agreement which costs \$5,966 and 50.00% of the recent emergency Airport beacon replacement.

Hotel/Motel Occupancy Fund: Revenues YTD total \$289,601.35 or 137.33% of budget and expenditures YTD equal \$166,546.13 plus encumbrances of \$16,546.50 for a total of \$183,092.63 or 91.11% of budgeted expenditures.

Finance Department
Budget Report – 91.67% of FY 2021 Completed

Debt Service Revenue and Expense Summary: Revenues YTD total \$866,782.07 or 96.81% of budgeted revenues. Expenditures YTD total \$841,441.20 or 95.75% 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.

Outstanding General Debt Summary				
Description	Original Principal Balance	Principal Balance AO 08/31/2021	Maturity Date	Interest Rate
2017 CO	\$6,925,000	\$6,320,000	8/01/2035	Varies
Quint	\$900,000	\$91,704.96	9/14/2022	2.34%
Engine 2	\$806,425	\$658,236.41	5/10/2029	2.97%
Loader	\$119,950	\$67,992.48	5/30/2024	2.74%
Roller	\$65,000	\$15,344.09	5/10/2022	2.67%
Public Safety Vehicles	\$269,448	\$247,399.08	6/10/2024	1.32%

Capital Projects Fund: Interest earned YTD is \$966.13 or 4.83% of budgeted revenues. Expenditures YTD are \$1,168,864.72 plus encumbrances of \$460,690.01 for a total of \$1,629,554.73 or 77.89% of budgeted amounts. Expenditures this period include \$127,912.86 for Cain Center Improvements and \$9,766.75 for North Fire Station Improvements.

Cain Center Operations Fund: Revenues YTD total \$4,282,358.16 or 79.71% of budget. Expenditures YTD total \$4,239,604.86 plus encumbrances of \$406,110.85 for a total of \$4,645,715.71 or 86.48% of budgeted amounts. Fiscal YTD \$1,750,000 has been received from the Murchison Foundation and \$2,250,000 has been received from the Cain Foundation in accordance with each entity’s grant agreement. Outstanding encumbrances include the remaining Murchison and Cain Foundation contributions for Cain Center Renovations being completed by Berry & Clay.

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Budget Report – 91.67% of FY 2021 Completed

Water and Sewer Fund: The City’s Utility revenue YTD is \$5,426,686.46 or 93.07% of budgeted revenues. Water related income totals \$2,703,643.39, sewer related income totals \$2,634,767.23 and other revenues total \$88,275.84. Expenditures YTD are \$5,407,885.33 plus encumbrances of \$304,124.96 for a total of \$5,712,010.29 or 93.05% 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

Outstanding Utility Debt Summary				
Description	Original Principal Balance	Principal Balance AO 08/31/2021	Maturity Date	Interest Rate
2015 Refunding	\$4,745,000	\$1,075,000	8/01/2024	Varies
Series 2020 Revenue Bonds	\$825,000	\$705,000	8/01/2029	Varies
Series 2020A Revenue Bonds	\$1,080,000	\$985,000	8/01/2030	Varies

10 -GENERAL FUND

% OF YEAR COMPLETED: 91.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>AD VALOREM /OTHER TAXES</u>						
10-4011 CURRENT TAXES	4,476,573	11,291.68	4,443,331.64	0.00	33,241.71	99.26
10-4012 DELINQUENT TAXES	40,000	1,635.68	62,343.71	0.00 (	22,343.71)	155.86
10-4015 PENALTY/INTEREST: TAXES	45,000	2,628.91	62,926.67	0.00 (	17,926.67)	139.84
10-4021 SALES TAX COLLECTIONS	5,908,181	661,810.93	6,159,274.43	0.00 (	251,093.43)	104.25
10-4021.1 SALES TAX CONTRA-AEDC	(1,477,045) (	165,452.73) (	1,539,818.62)	0.00	62,773.62	104.25
10-4022 STATE MIXED BEVERAGE TAX	33,472	4,260.27	49,119.78	0.00 (	15,648.28)	146.75
TOTAL AD VALOREM /OTHER TAXES	9,026,181	516,174.74	9,237,177.61	0.00 (	210,996.76)	102.34
<u>FRANCHISE</u>						
10-4100 FRANCHISE FEES	780,000	13,015.71	736,341.64	0.00	43,658.36	94.40
10-4121 FRANCHISE: SOLID WASTE	100,000	9,343.98	101,807.07	0.00 (	1,807.07)	101.81
10-4122 FRANCHISE: UTILITY FUND	291,538	0.00	291,537.50	0.00	0.00	100.00
TOTAL FRANCHISE	1,171,538	22,359.69	1,129,686.21	0.00	41,851.29	96.43
<u>COURT/PUBLIC SAFETY</u>						
10-4201 INCOME FROM FINES/OTHER FEE	120,000	7,607.37	119,415.97	0.00	584.03	99.51
10-4201.2 FIVE/TEN PERCENT COURT FEES	5,000	416.11	5,897.39	0.00 (	897.39)	117.95
10-4201.3 TIME PAYMENT FEES	2,500	85.00	1,193.50	0.00	1,306.50	47.74
10-4201.4 FAILURE TO APPEAR FEES	1,000	16.00	644.94	0.00	355.06	64.49
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	252.45	3,536.03	0.00 (	536.03)	117.87
10-4201.65 BUILDING SECURITY (RESTRICT)	2,500	274.11	3,608.75	0.00 (	1,108.75)	144.35
10-4201.66 LOCAL TRUANCY (RESTRICTED)	1,000	270.49	3,417.77	0.00 (	2,417.77)	341.78
10-4201.67 LOCAL JURY FUND (RESTRICTED)	100	5.40	68.31	0.00	31.69	68.31
10-4201.8 JUDICIAL FEE RETAINED	500	4.94	116.83	0.00	383.17	23.37
10-4201.9 JUROR REIMBURSEMENT FEES	500	3.29	77.86	0.00	422.14	15.57
TOTAL COURT/PUBLIC SAFETY	136,300	8,935.16	137,977.35	0.00 (	1,677.35)	101.23
<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	3,580.00	0.00 (	2,580.00)	358.00
10-4360 CONTRACTOR REGISTRATION	6,000	500.00	7,100.00	0.00 (	1,100.00)	118.33
10-4361 PLATTING FEES	4,500	250.00	3,500.00	0.00	1,000.00	77.78
10-4362 PERMITS : MISCELLANEOUS	1,000	130.00	3,315.00	0.00 (	2,315.00)	331.50
10-4365 PERMITS : BUILDING	40,000	1,265.00	28,049.88	0.00	11,950.12	70.12
10-4366 PERMITS : ELECTRICAL	5,000	380.00	4,110.00	0.00	890.00	82.20
10-4367 PERMITS : PLUMBING	5,000	200.00	3,515.00	0.00	1,485.00	70.30
10-4368 PERMITS : MECHANICAL	2,000	170.00	1,640.00	0.00	360.00	82.00
10-4369 PERMITS : MOBILE HOMES	800	100.00	500.00	0.00	300.00	62.50
10-4370 PERMITS: SIGNS	500	20.00	700.00	0.00 (	200.00)	140.00
10-4371 PERMITS: CERT OF OCCUPANCY	5,000	400.00	6,200.00	0.00 (	1,200.00)	124.00
10-4372 PERMITS: TREE REMOVAL	100	20.00	40.00	0.00	60.00	40.00
10-4373 PERMIT : KITCHEN SUPPRESSIO	100	0.00	0.00	0.00	100.00	0.00
10-4374 PERMIT: FIRE SPRINKLER	500	0.00	265.00	0.00	235.00	53.00
10-4375 PERMITS: BURN	3,000	20.00	2,960.00	0.00	40.00	98.67
10-4376 PERMITS: ALCOHOL	1,000	970.00	1,950.00	0.00 (	950.00)	195.00
10-4380 VARIANCES	0	0.00	250.00	0.00 (	250.00)	0.00

10 -GENERAL FUND

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-ADMINISTRATION</u>						
61-PERSONNEL SERVICES	204,198	15,431.46	183,605.64	0.00	20,592.13	89.92
62-SUPPLIES	3,340	0.67	704.14	0.00	2,635.86	21.08
63-CONTRACTUAL SERVICES	<u>9,850</u>	<u>592.04</u>	<u>6,183.32</u>	<u>0.00</u>	<u>3,666.68</u>	<u>62.77</u>
TOTAL 10-ADMINISTRATION	217,388	16,024.17	190,493.10	0.00	26,894.67	87.63
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	<u>25,000</u>	<u>1,972.50</u>	<u>20,589.04</u>	<u>0.00</u>	<u>4,410.96</u>	<u>82.36</u>
TOTAL 11-LEGAL	25,000	1,972.50	20,589.04	0.00	4,410.96	82.36
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	41,563	2,736.38	38,641.62	0.00	2,921.00	92.97
62-SUPPLIES	7,100	13.02	6,624.33	0.00	475.67	93.30
63-CONTRACTUAL SERVICES	<u>66,900</u>	<u>1,282.40</u>	<u>56,936.33</u>	<u>0.00</u>	<u>9,963.67</u>	<u>85.11</u>
TOTAL 12-HUMAN RESOURCES	115,563	4,031.80	102,202.28	0.00	13,360.34	88.44
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	109,738	8,421.36	98,952.32	0.00	10,785.60	90.17
62-SUPPLIES	17,360	897.50	10,794.25	0.00	6,565.75	62.18
63-CONTRACTUAL SERVICES	<u>57,845</u>	<u>1,153.21</u>	<u>41,454.41</u>	<u>0.00</u>	<u>16,390.59</u>	<u>71.66</u>
TOTAL 13-TECHNOLOGY	184,943	10,472.07	151,200.98	0.00	33,741.94	81.76
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	279,394	21,308.90	253,747.37	0.00	25,646.43	90.82
62-SUPPLIES	6,700	118.54	5,386.76	2,236.66	923.42)	113.78
63-CONTRACTUAL SERVICES	<u>57,150</u>	<u>821.93</u>	<u>45,262.09</u>	<u>0.00</u>	<u>11,887.91</u>	<u>79.20</u>
TOTAL 14-FINANCE & TECHNOLOGY	343,244	22,249.37	304,396.22	2,236.66	36,610.92	89.33
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	1,000	327.90	1,617.30	0.00	617.30)	161.73
63-CONTRACTUAL SERVICES	<u>36,500</u>	<u>2,073.00</u>	<u>31,621.43</u>	<u>250.00</u>	<u>4,628.57</u>	<u>87.32</u>
TOTAL 15-MAYOR/COUNCIL	37,500	2,400.90	33,238.73	250.00	4,011.27	89.30
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	128,890	9,809.33	114,294.22	0.00	14,595.56	88.68
62-SUPPLIES	5,150	94.60	2,041.28	0.00	3,108.72	39.64
63-CONTRACTUAL SERVICES	<u>37,050</u>	<u>394.52</u>	<u>28,848.89</u>	<u>0.00</u>	<u>8,201.11</u>	<u>77.86</u>
TOTAL 16-CITY SECRETARY	171,090	10,298.45	145,184.39	0.00	25,905.39	84.86
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	29,508	2,125.94	25,208.22	0.00	4,299.88	85.43
62-SUPPLIES	13,020	1,374.01	8,944.56	0.00	4,075.44	68.70
63-CONTRACTUAL SERVICES	185,550	11,841.98	158,882.51	0.00	26,667.49	85.63
65-CAPITAL OUTLAY	<u>50,000</u>	<u>0.00</u>	<u>11,680.00</u>	<u>0.00</u>	<u>38,320.00</u>	<u>23.36</u>
TOTAL 17-FACILITIES	278,078	15,341.93	204,715.29	0.00	73,362.81	73.62

10 -GENERAL FUND

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>22-CODE ENFORCEMENT</u>						
61-PERSONNEL SERVICES	155,915	11,737.77	141,139.59	0.00	14,775.39	90.52
62-SUPPLIES	10,100	352.02	6,639.46	0.00	3,460.54	65.74
63-CONTRACTUAL SERVICES	32,250	1,777.53	24,591.70	0.00	7,658.30	76.25
65-CAPITAL OUTLAY	<u>24,925</u>	<u>0.00</u>	<u>24,925.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL 22-CODE ENFORCEMENT	223,190	13,867.32	197,295.75	0.00	25,894.23	88.40
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	183,388	13,772.66	162,890.38	0.00	20,497.56	88.82
62-SUPPLIES	2,550	0.00	1,455.56	0.00	1,094.44	57.08
63-CONTRACTUAL SERVICES	<u>85,000</u>	<u>1,087.09</u>	<u>37,083.24</u>	<u>30,024.22</u>	<u>17,892.54</u>	<u>78.95</u>
TOTAL 24-PLANNING/DEVELOPMENT	270,938	14,859.75	201,429.18	30,024.22	39,484.54	85.43
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	537,102	31,815.83	373,595.94	0.00	163,506.35	69.56
62-SUPPLIES	96,820	4,874.74	94,896.00	5,043.16 (	3,119.16)	103.22
63-CONTRACTUAL SERVICES	243,600	15,603.05	191,296.38	10,200.00	42,103.62	82.72
65-CAPITAL OUTLAY	<u>491,861</u>	<u>87,848.02</u>	<u>381,231.48</u>	<u>102,395.13</u>	<u>8,234.39</u>	<u>98.33</u>
TOTAL 32-STREET DEPARTMENT	1,369,383	140,141.64	1,041,019.80	117,638.29	210,725.20	84.61
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	434,230	31,369.51	373,966.16	0.00	60,263.96	86.12
62-SUPPLIES	52,520	9,529.63	46,066.15	0.00	6,453.85	87.71
63-CONTRACTUAL SERVICES	93,000	5,497.63	58,304.83	0.00	34,695.17	62.69
65-CAPITAL OUTLAY	<u>0</u>	<u>12,875.00</u>	<u>25,010.06</u>	<u>32,910.53</u> (	<u>57,920.59)</u>	<u>0.00</u>
TOTAL 34-PARKS DEPARTMENT	579,750	59,271.77	503,347.20	32,910.53	43,492.39	92.50
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	195,856	11,432.83	165,982.57	0.00	29,873.63	84.75
62-SUPPLIES	17,000	884.29	10,041.74	0.00	6,958.26	59.07
63-CONTRACTUAL SERVICES	8,350	187.64	4,645.04	0.00	3,704.96	55.63
65-CAPITAL OUTLAY	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>5,800.00</u> (	<u>5,800.00)</u>	<u>0.00</u>
TOTAL 38-FLEET MAINTENANCE	221,206	12,504.76	180,669.35	5,800.00	34,736.85	84.30
<u>45-CIVIL SERVICE</u>						
61-PERSONNEL SERVICES	40,304	2,736.50	29,744.07	0.00	10,559.65	73.80
62-SUPPLIES	5,000	724.72	6,577.78	0.00 (	1,577.78)	131.56
63-CONTRACTUAL SERVICES	<u>12,500</u>	<u>0.00</u>	<u>8,542.88</u>	<u>0.00</u>	<u>3,957.12</u>	<u>68.34</u>
TOTAL 45-CIVIL SERVICE	57,804	3,461.22	44,864.73	0.00	12,938.99	77.62
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,494,318	182,821.04	2,350,355.87	0.00	143,961.97	94.23
62-SUPPLIES	125,400	7,831.78	111,180.40	12,105.57	2,114.03	98.31
63-CONTRACTUAL SERVICES	91,900	1,564.10	42,674.90	8,400.00	40,825.10	55.58
65-CAPITAL OUTLAY	<u>20,463</u>	<u>15,282.00</u>	<u>91,383.72</u>	<u>5,462.05</u> (	<u>76,382.77)</u>	<u>473.27</u>
TOTAL 46-FIRE SERVICES	2,732,081	207,498.92	2,595,594.89	25,967.62	110,518.33	95.95

10 -GENERAL FUND

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>47-EMERGENCY OPERATIONS</u>						
62-SUPPLIES	13,250	0.00	11,304.30	0.00	1,945.70	85.32
63-CONTRACTUAL SERVICES	<u>6,350</u>	<u>295.50</u>	<u>7,831.26</u>	<u>0.00</u>	<u>(1,481.26)</u>	<u>123.33</u>
TOTAL 47-EMERGENCY OPERATIONS	19,600	295.50	19,135.56	0.00	464.44	97.63
<u>49-ANIMAL CONTROL</u>						
61-PERSONNEL SERVICES	56,494	4,273.00	50,888.36	0.00	5,605.46	90.08
62-SUPPLIES	4,600	236.51	2,131.96	0.00	2,468.04	46.35
63-CONTRACTUAL SERVICES	67,275	69.29	65,567.52	0.00	1,707.48	97.46
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	4,578.80	118,587.84	29,055.00	9,780.98	93.79
<u>50-MUNICIPAL COURT</u>						
61-PERSONNEL SERVICES	95,566	7,109.15	83,662.46	0.00	11,903.95	87.54
62-SUPPLIES	8,000	18.77	1,868.12	1,108.80	5,023.08	37.21
63-CONTRACTUAL SERVICES	<u>39,550</u>	<u>2,500.57</u>	<u>26,103.02</u>	<u>0.00</u>	<u>13,446.98</u>	<u>66.00</u>
TOTAL 50-MUNICIPAL COURT	143,116	9,628.49	111,633.60	1,108.80	30,374.01	78.78
<u>51-POLICE ADMINISTRATION</u>						
61-PERSONNEL SERVICES	279,297	25,354.06	235,637.34	0.00	43,659.51	84.37
62-SUPPLIES	6,800	795.15	7,051.21	0.00	(251.21)	103.69
63-CONTRACTUAL SERVICES	8,300	75.82	22,649.98	0.00	(14,349.98)	272.89
65-CAPITAL OUTLAY	<u>17,337</u>	<u>0.00</u>	<u>0.00</u>	<u>17,336.19</u>	<u>0.81</u>	<u>100.00</u>
TOTAL 51-POLICE ADMINISTRATION	311,734	26,225.03	265,338.53	17,336.19	29,059.13	90.68
<u>52-POLICE INVESTIGATION</u>						
61-PERSONNEL SERVICES	511,103	29,408.88	341,921.62	0.00	169,181.22	66.90
62-SUPPLIES	16,050	563.85	12,974.03	0.00	3,075.97	80.84
63-CONTRACTUAL SERVICES	12,150	926.41	7,016.61	0.00	5,133.39	57.75
65-CAPITAL OUTLAY	<u>30,039</u>	<u>0.00</u>	<u>0.00</u>	<u>30,038.86</u>	<u>0.14</u>	<u>100.00</u>
TOTAL 52-POLICE INVESTIGATION	569,342	30,899.14	361,912.26	30,038.86	177,390.72	68.84
<u>53-POLICE PATROL</u>						
61-PERSONNEL SERVICES	2,068,273	139,311.74	1,740,427.04	0.00	327,845.99	84.15
62-SUPPLIES	78,950	32,495.94	105,280.48	5,265.00	(31,595.48)	140.02
63-CONTRACTUAL SERVICES	31,350	3,827.16	31,023.47	0.00	326.53	98.96
65-CAPITAL OUTLAY	<u>151,952</u>	<u>9,217.95</u>	<u>79,284.05</u>	<u>78,521.49</u>	<u>(5,853.54)</u>	<u>103.85</u>
TOTAL 53-POLICE PATROL	2,330,525	184,852.79	1,956,015.04	83,786.49	290,723.50	87.53
<u>54-POLICE SUPPORT SERV</u>						
61-PERSONNEL SERVICES	520,463	37,681.52	448,141.34	0.00	72,321.39	86.10
62-SUPPLIES	23,700	2,026.07	16,313.15	7,514.00	(127.15)	100.54
63-CONTRACTUAL SERVICES	129,558	1,382.56	47,461.41	5,749.00	76,347.59	41.07
65-CAPITAL OUTLAY	<u>275,162</u>	<u>0.00</u>	<u>18,715.40</u>	<u>275,733.37</u>	<u>(19,286.77)</u>	<u>107.01</u>
TOTAL 54-POLICE SUPPORT SERV	948,883	41,090.15	530,631.30	288,996.37	129,255.06	86.38

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

10 -GENERAL FUND

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>55-NON-DEPARTMENTAL</u>						
61-PERSONNEL SERVICES	7,525	0.00	6,892.60	0.00	632.40	91.60
63-CONTRACTUAL SERVICES	365,430	30,768.15	276,229.26	6,134.75	83,065.99	77.27
66-OPERATING TRANSFERS	<u>321,985</u>	<u>0.00</u>	<u>271,985.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>84.47</u>
TOTAL 55-NON-DEPARTMENTAL	694,940	30,768.15	555,106.86	6,134.75	133,698.39	80.76
<u>95-AEDC PAYROLL</u>						
61-PERSONNEL SERVICES	<u>187,412</u>	<u>14,228.88</u>	<u>167,769.98</u>	<u>0.00</u>	<u>19,641.90</u>	<u>89.52</u>
TOTAL 95-AEDC PAYROLL	187,412	14,228.88	167,769.98	0.00	19,641.90	89.52
TOTAL EXPENSES	12,190,133	876,963.50	10,002,371.90	671,283.78	1,516,476.96	87.56
REVENUE OVER/(UNDER) EXPENSES	(686,311)	(309,619.55)	1,533,393.50	(671,283.78)	(1,548,421.04)	125.61-

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

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>72-TOURISM</u>						
61-PERSONNEL SERVICES	76,710	5,862.06	69,918.80	0.00	6,791.31	91.15
62-SUPPLIES	3,950	95.93	2,186.80	0.00	1,763.20	55.36
63-CONTRACTUAL SERVICES	100,200	2,919.31	74,350.94	16,546.50	9,302.56	90.72
66-OPERATING TRANSFERS	<u>20,090</u>	<u>0.00</u>	<u>20,089.59</u>	<u>0.00</u>	<u>0.00</u>	<u>100.00</u>
TOTAL 72-TOURISM	200,950	8,877.30	166,546.13	16,546.50	17,857.07	91.11
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TOTAL EXPENSES	200,950	8,877.30	166,546.13	16,546.50	17,857.07	91.11
<hr/>						
REVENUE OVER/(UNDER) EXPENSES	9,925	26,045.39	123,055.22	(16,546.50)	(96,583.42)	1,073.10
<hr/>						

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

20 -INTEREST AND SINKING FUND

% OF YEAR COMPLETED: 91.67

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	<u>878,781</u>	<u>34,405.25</u>	<u>841,441.20</u>	<u>0.00</u>	<u>37,339.80</u>	<u>95.75</u>
TOTAL 68-DEBT SERVICE	878,781	34,405.25	841,441.20	0.00	37,339.80	95.75
<hr/>						
TOTAL EXPENSES	878,781	34,405.25	841,441.20	0.00	37,339.80	95.75
<hr/>						
REVENUE OVER/(UNDER) EXPENSES	16,597	(31,429.96)	25,340.87	0.00	(8,743.96)	152.68
<hr/>						

30 -CAPITAL PROJECTS FUND

% OF YEAR COMPLETED: 91.67

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	20,000	23.98	966.13	0.00	19,033.87	4.83
TOTAL OTHER NON-OPERATING	20,000	23.98	966.13	0.00	19,033.87	4.83
<u>OTHER FINANCING SOURCES</u>						
TOTAL REVENUE	20,000	23.98	966.13	0.00	19,033.87	4.83

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

35 -CAIN CENTER FUND

% OF YEAR COMPLETED: 91.67

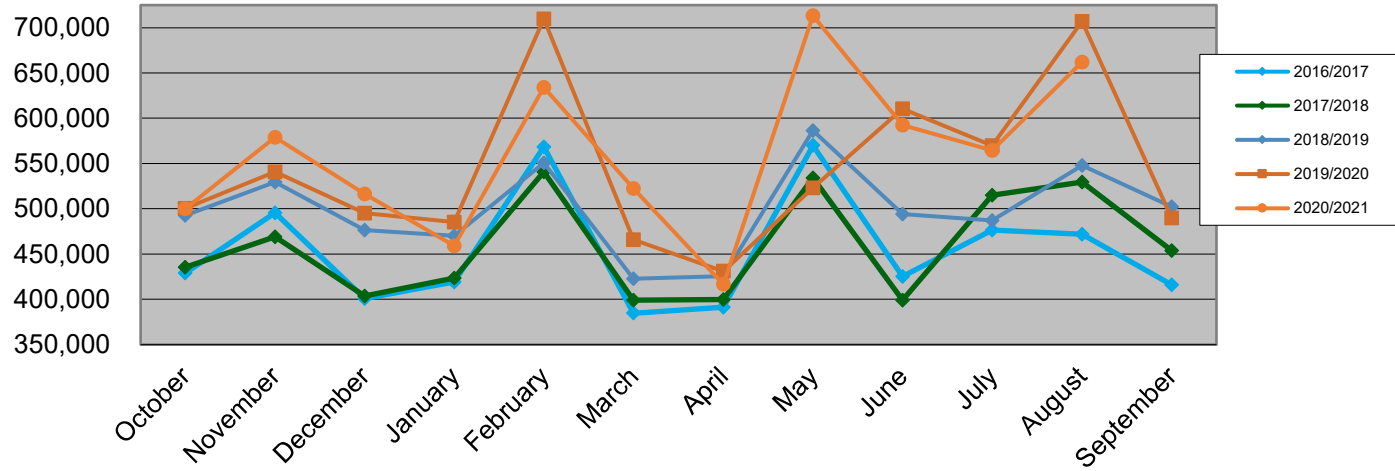
EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>35-CAIN CENTER</u>						
61-PERSONNEL SERVICES	193,985	22,301.62	57,185.16	0.00	136,799.54	29.48
62-SUPPLIES	0	5,760.41	10,108.27	6,110.85 (	16,219.12)	0.00
63-CONTRACTUAL SERVICES	28,000	4,065.78	22,311.43	0.00	5,688.57	79.68
65-CAPITAL OUTLAY	5,000,000	250,000.00	4,100,000.00	400,000.00	500,000.00	90.00
66-OPERATING TRANSFERS	<u>150,000</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.00</u>	<u>100,000.00</u>	<u>33.33</u>
TOTAL 35-CAIN CENTER	5,371,985	282,127.81	4,239,604.86	406,110.85	726,268.99	86.48
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TOTAL EXPENSES	5,371,985	282,127.81	4,239,604.86	406,110.85	726,268.99	86.48
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REVENUE OVER/(UNDER) EXPENSES	150	477,960.52	42,753.30 (406,110.85)	363,507.85	1,754.86-

40 -UTILITY FUND

% OF YEAR COMPLETED: 91.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>61-UTILITY ADMINISTRATION</u>						
61-PERSONNEL SERVICES	205,382	14,422.59	163,449.33	0.00	41,932.80	79.58
62-SUPPLIES	11,100	1,200.00	11,241.57	0.00 (	141.57)	101.28
63-CONTRACTUAL SERVICES	174,480	1,262.06	51,609.86	59,962.00	62,908.14	63.95
65-CAPITAL OUTLAY	25,355	0.00	0.00	25,355.00	0.00	100.00
TOTAL 61-UTILITY ADMINISTRATION	416,317	16,884.65	226,300.76	85,317.00	104,699.37	74.85
<u>62-WATER UTILITY</u>						
61-PERSONNEL SERVICES	446,678	38,725.89	428,433.57	0.00	18,244.21	95.92
62-SUPPLIES	151,900	5,124.31	136,000.17	24,654.99 (	8,755.16)	105.76
63-CONTRACTUAL SERVICES	518,400	14,605.22	262,065.96	28,092.10	228,241.94	55.97
65-CAPITAL OUTLAY	0	0.00	123,533.00	16,330.00 (	139,863.00)	0.00
TOTAL 62-WATER UTILITY	1,116,978	58,455.42	950,032.70	69,077.09	97,867.99	91.24
<u>63-DISTRIBUTION&COLLECTIO</u>						
61-PERSONNEL SERVICES	691,999	46,631.75	586,450.32	0.00	105,548.87	84.75
62-SUPPLIES	221,925	12,941.51	194,089.68	23,010.06	4,825.26	97.83
63-CONTRACTUAL SERVICES	226,200	3,384.02	117,483.26	13,438.13	95,278.61	57.88
65-CAPITAL OUTLAY	259,884	0.00	308,108.20	27,970.00 (	76,194.20)	129.32
TOTAL 63-DISTRIBUTION&COLLECTIO	1,400,008	62,957.28	1,206,131.46	64,418.19	129,458.54	90.75
<u>65-WASTEWATER UTILITY</u>						
61-PERSONNEL SERVICES	401,182	27,227.96	343,805.44	0.00	57,376.37	85.70
62-SUPPLIES	199,000	8,912.73	103,334.39	11,400.00	84,265.61	57.66
63-CONTRACTUAL SERVICES	616,800	30,903.51	447,542.63	27,325.68	141,931.69	76.99
65-CAPITAL OUTLAY	159,962	7,700.00	397,201.90	43,425.00 (	280,664.90)	275.46
TOTAL 65-WASTEWATER UTILITY	1,376,944	74,744.20	1,291,884.36	82,150.68	2,908.77	99.79
<u>66-UTILITY BILLING</u>						
61-PERSONNEL SERVICES	180,788	13,305.86	153,496.08	0.00	27,292.36	84.90
62-SUPPLIES	29,050	1,735.10	25,159.51	0.00	3,890.49	86.61
63-CONTRACTUAL SERVICES	18,500	423.91	8,864.19	0.00	9,635.81	47.91
65-CAPITAL OUTLAY	5,200	0.00	0.00	3,162.00	2,038.00	60.81
TOTAL 66-UTILITY BILLING	233,538	15,464.87	187,519.78	3,162.00	42,856.66	81.65
<u>69-NON-DEPARTMENTAL</u>						
63-CONTRACTUAL SERVICES	382,668	4,306.64	404,676.74	0.00 (	22,009.24)	105.75
64-LONG-TERM DEBT	572,167	0.00	586,558.04	0.00 (	14,391.04)	102.52
65-CAPITAL OUTLAY	85,000	0.00	0.00	0.00	85,000.00	0.00
66-OPERATING TRANSFERS	554,781	0.00	554,781.49	0.00	0.00	100.00
TOTAL 69-NON-DEPARTMENTAL	1,594,616	4,306.64	1,546,016.27	0.00	48,599.72	96.95
TOTAL EXPENSES	6,138,401	232,813.06	5,407,885.33	304,124.96	426,391.05	93.05
REVENUE OVER/(UNDER) EXPENSES	(307,651)	331,880.62	18,801.13 (	304,124.96)	(22,327.51)	92.74

Sales Tax 5 Year Trend



Month	2016/2017	2017/2018	2018/2019	2019/2020	Δ	2020/2021	Δ
October	429,223.87	435,347.60	492,728.63	500,457.73	1.57%	500,214.32	-0.05%
November	495,416.14	468,987.18	529,436.67	540,716.07	2.13%	578,944.91	7.07%
December	400,761.26	403,528.16	476,373.35	495,068.35	3.92%	516,254.92	4.28%
January	419,324.96	423,617.14	469,985.83	485,233.02	3.24%	459,001.12	-5.41%
February	568,262.39	540,892.25	550,780.58	709,652.51	28.84%	634,035.87	-10.66%
March	384,777.75	399,207.43	422,805.27	466,011.13	10.22%	522,480.89	12.12%
April	391,226.90	399,760.46	425,562.16	431,052.82	1.29%	416,598.66	-3.35%
May	569,935.89	533,982.65	586,411.44	522,935.17	-10.82%	713,145.08	36.37%
June	425,204.18	399,232.27	494,094.61	610,340.63	23.53%	592,413.19	-2.94%
July	476,368.93	515,028.18	486,936.36	569,737.29	17.00%	564,374.54	-0.94%
August	471,986.44	529,260.85	547,809.13	706,725.71	29.01%	661,810.93	-6.36%
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%	6,159,274.43	-

Fiscal YTD Compared to Prior Fiscal YTD:		
2020 - 2021:	6,159,274.43	
2019 - 2020:	6,037,930.43	
Difference:	121,344.00	2.01%

Allocation of Sales Tax Received:		
	City of Athens	AEDC
2020 - 2021	4,619,455.82	1,539,818.61
2019 - 2020	4,528,447.82	1,509,482.61

Monthly Property Tax Reconciliation Worksheet

	October 2020	November 2020	December 2020	January 2021	February 2021	March 2021	April 2021	May 2021	June 2021	July 2021	August 2021	September 2021	TOTAL
COA General Ledger													
<i>General Fund</i>													
Current (10-4011)	\$248,536.01	\$300,635.43	\$1,456,429.67	\$1,633,940.14	\$488,230.19	\$151,411.80	\$53,527.16	\$50,610.50	\$31,191.13	\$17,527.93	\$11,291.68		\$4,443,331.64
Delinquent (10-4012)	\$20,488.94	\$6,421.54	\$7,396.56	\$4,981.82	\$1,575.22	\$8,191.44	\$4,619.38	\$2,332.01	\$3,152.03	\$1,549.09	\$1,635.68		\$62,343.71
Penalty & Interest (10-4015)	\$4,800.48	\$1,673.65	\$2,564.94	\$8,731.72	\$4,623.63	\$14,913.50	\$6,942.82	\$6,776.24	\$5,845.41	\$3,425.37	\$2,628.91		\$62,926.67
Total GF	\$273,825.43	\$308,730.62	\$1,466,391.17	\$1,647,653.68	\$494,429.04	\$174,516.74	\$65,089.36	\$59,718.75	\$40,188.57	\$22,502.39	\$15,556.27	\$0.00	\$4,568,602.02
<i>Debt Service</i>													
Current (20-4011)	\$47,079.93	\$56,948.90	\$275,889.14	\$309,514.79	\$92,484.56	\$28,681.58	\$10,139.57	\$9,586.97	\$5,908.54	\$3,320.26	\$2,138.99		\$841,693.23
Delinquent (20-4012)	\$4,007.76	\$1,274.71	\$1,425.65	\$972.67	\$306.31	\$1,608.13	\$911.90	\$455.54	\$624.73	\$302.69	\$321.04		\$12,211.13
Penalty & Interest (20-4015)	\$940.25	\$333.59	\$487.23	\$1,661.85	\$877.13	\$2,848.40	\$1,326.92	\$1,287.58	\$1,117.38	\$652.18	\$502.05		\$12,034.56
Total Debt Service	\$52,027.94	\$58,557.20	\$277,802.02	\$312,149.31	\$93,668.00	\$33,138.11	\$12,378.39	\$11,330.09	\$7,650.65	\$4,275.13	\$2,962.08	\$0.00	\$865,938.92
Total Deposits	\$325,853.37	\$367,287.82	\$1,744,193.19	\$1,959,802.99	\$588,097.04	\$207,654.85	\$77,467.75	\$71,048.84	\$47,839.22	\$26,777.52	\$18,518.35	\$0.00	\$5,434,540.94
HC Monthly Summary													
<i>M&O</i>													
Current	\$248,536.01	\$300,635.43	\$1,456,429.67	\$1,633,940.14	\$488,230.19	\$151,411.80	\$53,527.16	\$50,610.50	\$31,191.13	\$17,527.93	\$11,291.68		\$4,443,331.64
Discounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Penalty & Interest	\$0.00	\$0.00	\$0.00	\$7,367.82	\$4,047.55	\$12,267.15	\$5,411.83	\$6,038.39	\$4,604.62	\$2,638.76	\$2,052.05		\$44,428.17
Delinquent Taxes	\$20,488.94	\$6,421.54	\$7,396.56	\$4,981.82	\$1,575.22	\$8,191.44	\$4,619.38	\$2,332.01	\$3,152.03	\$1,549.09	\$1,635.68		\$62,343.71
Penalty & Interest	\$4,800.48	\$1,673.65	\$2,564.94	\$1,363.90	\$576.08	\$2,646.35	\$1,530.99	\$737.85	\$1,240.79	\$786.61	\$576.86		\$18,498.50
<i>I&S</i>													
Current	\$47,079.93	\$56,948.90	\$275,889.14	\$309,514.79	\$92,484.56	\$28,681.58	\$10,139.57	\$9,586.97	\$5,908.54	\$3,320.26	\$2,138.99		\$841,693.23
Discounts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Penalty & Interest	\$0.00	\$0.00	\$0.00	\$1,395.69	\$766.73	\$2,323.71	\$1,025.29	\$1,143.75	\$872.23	\$499.86	\$388.74		\$8,416.00
Delinquent Taxes	\$4,007.76	\$1,274.71	\$1,425.65	\$972.67	\$306.31	\$1,608.13	\$911.90	\$455.54	\$624.73	\$302.69	\$321.04		\$12,211.13
Penalty & Interest	\$940.25	\$333.59	\$487.23	\$266.16	\$110.40	\$524.69	\$301.63	\$143.83	\$245.15	\$152.32	\$113.31		\$3,618.56
<i>Adjustments-VIT Overage</i>													\$0.00
Total Collections	\$325,853.37	\$367,287.82	\$1,744,193.19	\$1,959,802.99	\$588,097.04	\$207,654.85	\$77,467.75	\$71,048.84	\$47,839.22	\$26,777.52	\$18,518.35	\$0.00	\$5,434,540.94
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	13,430.67	LEVY	1,956.72	ATTY FEES	2,698.84
DISCOUNT .....	.00			COURT COST .....	.00
PENALTY	1,548.57	PENALTY	234.78	ABST FEES .....	.00
INTEREST	892.22	INTEREST	455.39	OTHER FEES .....	.00
TOTAL	15,871.46	TOTAL	2,646.89	TOTAL	2,698.84
M&O LEVY	11,291.68	M&O LEVY	1,635.68		
M&O DISCOUNT ..	.00				
M&O PENALTY ...	1,301.93	M&O PENALTY ...	196.25		
M&O INTEREST ..	750.12	M&O INTEREST ..	380.61		
M&O TOTAL	13,343.73	M&O TOTAL	2,212.54		
I&S LEVY	2,138.99	I&S LEVY	321.04		
I&S DISCOUNT ..	.00				
I&S PENALTY ...	246.64	I&S PENALTY ...	38.53		
I&S INTEREST ..	142.10	I&S INTEREST ..	74.78		
I&S TOTAL	2,527.73	I&S TOTAL	434.35		
TOTAL M&O	15,556.27				
TOTAL I&S	2,962.08				
		REF LEVY/PI (MO)	44.40-		
		REF LEVY/PI (IS)	8.42-		
		REFUND PI ONLY.	.00	RET CHK PI ONLY	.00
DUE TO AGENCY .	18,518.35	RFND LEVY/PI ..	52.82-	RET CHK LEVY/PI	.00
DUE TO ATTY ...	2,698.84	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