



MONTHLY REVENUE
AND EXPENSE REPORT

FISCAL YEAR 2021
FOR THE PERIOD ENDING
DECEMBER 31, 2020

Prepared by
FINANCE DEPARTMENT
February 02, 2020

Finance Department
Budget Report – 25.00% of FY 2021 Completed

General Fund Revenue and Expense Summary: General Fund revenues to date total \$3,699,155.39 or 32.16% of budget. General Fund expenditures to date total \$2,461,770.66 plus encumbrances of \$145,539.78 for a total of \$2,607,310.44 or 21.64% of budget.

The City's current tax levy reports 44.80% collection of budgeted amounts. Total maintenance and operations property tax revenue to date is \$2,048,947.22. 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 \$1,595,414.15 to date with the portion retained by the City totaling \$1,196,560.61. 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 \$398,853.54.

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 – 25.00% of FY 2021 Completed

Airport Fund: Revenues YTD total \$20,056.32 or 37.11% of budget. Expenditures YTD equal \$17,315.35 or 32.07% of budget. The City has submitted its first RAMP grant reimbursement request receiving \$3,642. This receipt includes partial reimbursement for expenditures captured in the contractual services category including \$5,966 for the AWOS maintenance agreement.

Hotel/Motel Occupancy Fund: Revenues YTD total \$50,875.50 or 24.13% of budget and expenditures YTD equal \$38,474.15 or 19.15% of budget.

Debt Service Revenue and Expense Summary: Revenues YTD total \$388,455.65 or 43.38% of budgeted revenues. Expenditures YTD total \$91,198.30 or 10.38% of budget. Debt service on the City's 2017 Certificates of Obligation is due in February 2021 and August 2021 and capital leases are paid monthly.

Capital Projects Fund: Interest earned YTD is \$648.68 or 3.24% of budgeted revenues. Expenditures YTD are \$373,312.29 plus encumbrances of \$1,014,559.11 for a total of \$1,387,871.40 or 66.33% of budgeted amounts. Expenditures this period include \$47,891.72 comprising of \$13,507.00 for Cain Center Improvements, \$7,253.65 for Central Fire Station Improvements, \$1,892.90 for North Fire Station Improvements and \$25,238.17 for City Hall Improvements.

Water and Sewer Fund: The City's Utility revenue YTD is \$1,469,578.58 or 25.20% of budgeted revenues. Water related income totals \$747,408.94, sewer related income totals \$697,648.36 and other revenues total \$24,521.28. Expenditures YTD are \$1,198,989.96 plus encumbrances of \$714,300.54 for a total of \$1,913,290.50 or 31.17% of budgeted expenditures.

Important Expenditure Notations:

- Budget Amendment 2020-O-111 approved 12/14/2020 (amended Budget Ordinance 2020-O-073) increased Utility Fund Expenditures by \$345,201 detailed below:
 - 40-561-6506 – Increase of \$25,355 for (1) Light Duty Truck
 - 40-563-6506 – Increase of \$159,884 for (3) Light Duty Truck & (1) Dump Truck
 - 40-565-6506 – Increase of \$159,962 for (1) Light Duty Truck & (1) Crane Truck

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2020

10 -GENERAL FUND

% OF YEAR COMPLETED: 25.00

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	4,476,573	1,456,429.67	2,005,601.11	0.00	2,470,972.24	44.80
10-4012	DELINQUENT TAXES	40,000	7,396.56	34,307.04	0.00	5,692.96	85.77
10-4015	PENALTY/INTEREST: TAXES	45,000	2,564.94	9,039.07	0.00	35,960.93	20.09
10-4021	SALES TAX COLLECTIONS	5,908,181	516,254.92	1,595,414.15	0.00	4,312,766.85	27.00
10-4021.1	SALES TAX CONTRA-AEDC	(1,477,045)	(129,063.73)	(398,853.54)	0.00	(1,078,191.46)	27.00
10-4022	STATE MIXED BEVERAGE TAX	33,472	0.00	9,728.35	0.00	23,743.15	29.06
TOTAL AD VALOREM /OTHER TAXES		9,026,181	1,853,582.36	3,255,236.18	0.00	5,770,944.67	36.06
<u>FRANCHISE</u>							
10-4100	FRANCHISE FEES	780,000	0.00	46,744.01	0.00	733,255.99	5.99
10-4121	FRANCHISE: SOLID WASTE	100,000	9,193.37	27,167.65	0.00	72,832.35	27.17
10-4122	FRANCHISE: UTILITY FUND	291,538	72,885.00	72,885.00	0.00	218,652.50	25.00
TOTAL FRANCHISE		1,171,538	82,078.37	146,796.66	0.00	1,024,740.84	12.53
<u>COURT/PUBLIC SAFETY</u>							
10-4201	INCOME FROM FINES/OTHER FEE	120,000	6,636.59	21,123.71	0.00	98,876.29	17.60
10-4201.2	FIVE/TEN PERCENT COURT FEES	5,000	343.08	1,093.47	0.00	3,906.53	21.87
10-4201.3	TIME PAYMENT FEES	2,500	19.44	136.14	0.00	2,363.86	5.45
10-4201.4	FAILURE TO APPEAR FEES	1,000	29.48	109.48	0.00	890.52	10.95
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	195.30	634.58	0.00	2,365.42	21.15
10-4201.65	BUILDING SECURITY (RESTRICT	2,500	209.04	675.61	0.00	1,824.39	27.02
10-4201.66	LOCAL TRUANCY (RESTRICTED)	1,000	204.12	635.99	0.00	364.01	63.60
10-4201.67	LOCAL JURY FUND (RESTRICTED	100	4.11	12.74	0.00	87.26	12.74
10-4201.8	JUDICIAL FEE RETAINED	500	4.26	18.68	0.00	481.32	3.74
10-4201.9	JUROR REIMBURSEMENT FEES	500	2.83	12.44	0.00	487.56	2.49
TOTAL COURT/PUBLIC SAFETY		136,300	7,648.25	24,452.84	0.00	111,847.16	17.94
<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	20.00	770.00	0.00	230.00	77.00
10-4360	CONTRACTOR REGISTRATION	6,000	600.00	1,900.00	0.00	4,100.00	31.67
10-4361	PLATTING FEES	4,500	0.00	750.00	0.00	3,750.00	16.67
10-4362	PERMITS : MISCELLANEOUS	1,000	390.00	490.00	0.00	510.00	49.00
10-4365	PERMITS : BUILDING	40,000	1,442.50	6,437.38	0.00	33,562.62	16.09
10-4366	PERMITS : ELECTRICAL	5,000	260.00	1,090.00	0.00	3,910.00	21.80
10-4367	PERMITS : PLUMBING	5,000	320.00	840.00	0.00	4,160.00	16.80
10-4368	PERMITS : MECHANICAL	2,000	120.00	500.00	0.00	1,500.00	25.00
10-4369	PERMITS : MOBILE HOMES	800	0.00	100.00	0.00	700.00	12.50
10-4370	PERMITS: SIGNS	500	80.00	280.00	0.00	220.00	56.00
10-4371	PERMITS: CERT OF OCCUPANCY	5,000	900.00	2,300.00	0.00	2,700.00	46.00
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	65.00	0.00	435.00	13.00
10-4375	PERMITS: BURN	3,000	20.00	510.00	0.00	2,490.00	17.00
10-4376	PERMITS: ALCOHOL	1,000	0.00	60.00	0.00	940.00	6.00
TOTAL LICENSES/PERMITS		75,500	4,152.50	16,401.88	0.00	59,098.12	21.72

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2020

10 -GENERAL FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>10-ADMINISTRATION</u>						
61-PERSONNEL SERVICES	204,198	14,565.69	46,052.94	0.00	158,144.83	22.55
62-SUPPLIES	3,340	0.98	209.79	0.00	3,130.21	6.28
63-CONTRACTUAL SERVICES	<u>9,850</u>	<u>7,778.90</u>	<u>8,712.73</u>	<u>0.00</u>	<u>1,137.27</u>	<u>88.45</u>
TOTAL 10-ADMINISTRATION	217,388	22,345.57	54,975.46	0.00	162,412.31	25.29
<u>11-LEGAL</u>						
63-CONTRACTUAL SERVICES	<u>25,000</u>	<u>2,142.26</u>	<u>4,742.26</u>	<u>0.00</u>	<u>20,257.74</u>	<u>18.97</u>
TOTAL 11-LEGAL	25,000	2,142.26	4,742.26	0.00	20,257.74	18.97
<u>12-HUMAN RESOURCES</u>						
61-PERSONNEL SERVICES	41,563	2,710.23	14,415.84	0.00	27,146.78	34.68
62-SUPPLIES	7,100	710.74	1,203.61	0.00	5,896.39	16.95
63-CONTRACTUAL SERVICES	<u>66,900</u>	<u>1,245.15</u>	<u>3,665.17</u>	<u>0.00</u>	<u>63,234.83</u>	<u>5.48</u>
TOTAL 12-HUMAN RESOURCES	115,563	4,666.12	19,284.62	0.00	96,278.00	16.69
<u>13-TECHNOLOGY</u>						
61-PERSONNEL SERVICES	109,738	8,137.63	23,890.74	0.00	85,847.18	21.77
62-SUPPLIES	17,360	893.50	3,419.99	0.00	13,940.01	19.70
63-CONTRACTUAL SERVICES	<u>57,845</u>	<u>898.70</u>	<u>4,058.58</u>	<u>0.00</u>	<u>53,786.42</u>	<u>7.02</u>
TOTAL 13-TECHNOLOGY	184,943	9,929.83	31,369.31	0.00	153,573.61	16.96
<u>14-FINANCE & TECHNOLOGY</u>						
61-PERSONNEL SERVICES	279,394	20,524.93	63,137.61	0.00	216,256.19	22.60
62-SUPPLIES	6,700	273.54	1,854.49	0.00	4,845.51	27.68
63-CONTRACTUAL SERVICES	<u>57,150</u>	<u>106.33</u>	<u>35,528.03</u>	<u>0.00</u>	<u>21,621.97</u>	<u>62.17</u>
TOTAL 14-FINANCE & TECHNOLOGY	343,244	20,904.80	100,520.13	0.00	242,723.67	29.29
<u>15-MAYOR/COUNCIL</u>						
62-SUPPLIES	1,000	292.35	335.55	0.00	664.45	33.56
63-CONTRACTUAL SERVICES	<u>36,500</u>	<u>1,064.95</u>	<u>3,409.85</u>	<u>0.00</u>	<u>33,090.15</u>	<u>9.34</u>
TOTAL 15-MAYOR/COUNCIL	37,500	1,357.30	3,745.40	0.00	33,754.60	9.99
<u>16-CITY SECRETARY</u>						
61-PERSONNEL SERVICES	128,890	8,833.56	28,102.35	0.00	100,787.43	21.80
62-SUPPLIES	5,150	214.13	810.16	0.00	4,339.84	15.73
63-CONTRACTUAL SERVICES	<u>37,050</u>	<u>6,636.91</u>	<u>13,634.40</u>	<u>1,695.00</u>	<u>21,720.60</u>	<u>41.37</u>
TOTAL 16-CITY SECRETARY	171,090	15,684.60	42,546.91	1,695.00	126,847.87	25.86
<u>17-FACILITIES</u>						
61-PERSONNEL SERVICES	29,508	2,108.95	6,455.30	0.00	23,052.80	21.88
62-SUPPLIES	13,020	457.11	1,803.53	0.00	11,216.47	13.85
63-CONTRACTUAL SERVICES	185,550	12,574.42	35,303.06	0.00	150,246.94	19.03
65-CAPITAL OUTLAY	<u>50,000</u>	<u>0.00</u>	<u>5,180.00</u>	<u>0.00</u>	<u>44,820.00</u>	<u>10.36</u>
TOTAL 17-FACILITIES	278,078	15,140.48	48,741.89	0.00	229,336.21	17.53

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2020

10 -GENERAL FUND

% OF YEAR COMPLETED: 25.00

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	11,503.10	34,759.42	0.00	121,155.56	22.29
62-SUPPLIES	10,100	539.97	1,286.22	0.00	8,813.78	12.73
63-CONTRACTUAL SERVICES	32,250	2,440.77	4,968.92	0.00	27,281.08	15.41
65-CAPITAL OUTLAY	<u>24,925</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>24,925.00</u>	<u>0.00</u>
TOTAL 22-CODE ENFORCEMENT	223,190	14,483.84	41,014.56	0.00	182,175.42	18.38
<u>24-PLANNING/DEVELOPMENT</u>						
61-PERSONNEL SERVICES	183,388	13,550.59	41,339.34	0.00	142,048.60	22.54
62-SUPPLIES	2,550	47.08	350.43	0.00	2,199.57	13.74
63-CONTRACTUAL SERVICES	<u>85,000</u>	<u>1,043.75</u>	<u>14,595.34</u>	<u>33,090.12</u>	<u>37,314.54</u>	<u>56.10</u>
TOTAL 24-PLANNING/DEVELOPMENT	270,938	14,641.42	56,285.11	33,090.12	181,562.71	32.99
<u>32-STREET DEPARTMENT</u>						
61-PERSONNEL SERVICES	537,102	30,051.93	87,635.10	0.00	449,467.19	16.32
62-SUPPLIES	96,820	7,018.56	22,192.02	0.00	74,627.98	22.92
63-CONTRACTUAL SERVICES	243,600	16,550.09	36,780.55	0.00	206,819.45	15.10
65-CAPITAL OUTLAY	<u>491,861</u>	<u>0.00</u>	<u>3,593.50</u>	<u>0.00</u>	<u>488,267.50</u>	<u>0.73</u>
TOTAL 32-STREET DEPARTMENT	1,369,383	53,620.58	150,201.17	0.00	1,219,182.12	10.97
<u>34-PARKS DEPARTMENT</u>						
61-PERSONNEL SERVICES	434,230	30,997.86	93,097.90	0.00	341,132.22	21.44
62-SUPPLIES	52,520	2,886.24	7,859.87	0.00	44,660.13	14.97
63-CONTRACTUAL SERVICES	<u>93,000</u>	<u>6,090.80</u>	<u>13,066.68</u>	<u>0.00</u>	<u>79,933.32</u>	<u>14.05</u>
TOTAL 34-PARKS DEPARTMENT	579,750	39,974.90	114,024.45	0.00	465,725.67	19.67
<u>38-FLEET MAINTENANCE</u>						
61-PERSONNEL SERVICES	195,856	13,702.04	36,964.90	0.00	158,891.30	18.87
62-SUPPLIES	17,000	748.39	1,508.02	0.00	15,491.98	8.87
63-CONTRACTUAL SERVICES	<u>8,350</u>	<u>242.04</u>	<u>699.30</u>	<u>0.00</u>	<u>7,650.70</u>	<u>8.37</u>
TOTAL 38-FLEET MAINTENANCE	221,206	14,692.47	39,172.22	0.00	182,033.98	17.71
<u>45-CIVIL SERVICE</u>						
61-PERSONNEL SERVICES	40,304	2,710.30	5,678.44	0.00	34,625.28	14.09
62-SUPPLIES	5,000	980.00	2,423.16	0.00	2,576.84	48.46
63-CONTRACTUAL SERVICES	<u>12,500</u>	<u>830.25</u>	<u>1,535.50</u>	<u>0.00</u>	<u>10,964.50</u>	<u>12.28</u>
TOTAL 45-CIVIL SERVICE	57,804	4,520.55	9,637.10	0.00	48,166.62	16.67
<u>46-FIRE SERVICES</u>						
61-PERSONNEL SERVICES	2,494,318	191,281.96	630,371.78	0.00	1,863,946.06	25.27
62-SUPPLIES	125,400	17,451.38	39,448.46	28,293.70	57,657.84	54.02
63-CONTRACTUAL SERVICES	91,900	8,130.26	19,479.20	0.00	72,420.80	21.20
65-CAPITAL OUTLAY	<u>15,000</u>	<u>14,345.83</u>	<u>14,345.83</u>	<u>0.00</u>	<u>654.17</u>	<u>95.64</u>
TOTAL 46-FIRE SERVICES	2,726,618	231,209.43	703,645.27	28,293.70	1,994,678.87	26.84
<u>47-EMERGENCY OPERATIONS</u>						
62-SUPPLIES	13,250	4,012.57	6,206.66	0.00	7,043.34	46.84
63-CONTRACTUAL SERVICES	<u>6,350</u>	<u>740.62</u>	<u>838.62</u>	<u>0.00</u>	<u>5,511.38</u>	<u>13.21</u>
TOTAL 47-EMERGENCY OPERATIONS	19,600	4,753.19	7,045.28	0.00	12,554.72	35.95

MASTER PLAN PO

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2020

10 -GENERAL FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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49-ANIMAL CONTROL

61-PERSONNEL SERVICES	56,494	4,130.69	12,576.90	0.00	43,916.92	22.26
62-SUPPLIES	4,600	359.36	643.12	0.00	3,956.88	13.98
63-CONTRACTUAL SERVICES	67,275	37.29	16,355.60	48,750.00	2,169.40	96.78
65-CAPITAL OUTLAY	29,055	0.00	0.00	0.00	29,055.00	0.00
TOTAL 49-ANIMAL CONTROL	157,424	4,527.34	29,575.62	48,750.00	79,098.20	49.75

ANIMAL SHELTER PO

50-MUNICIPAL COURT

61-PERSONNEL SERVICES	95,566	6,058.41	19,319.22	0.00	76,247.19	20.22
62-SUPPLIES	8,000	54.99	504.22	0.00	7,495.78	6.30
63-CONTRACTUAL SERVICES	39,550	1,695.31	5,662.49	0.00	33,887.51	14.32
TOTAL 50-MUNICIPAL COURT	143,116	7,808.71	25,485.93	0.00	117,630.48	17.81

51-POLICE ADMINISTRATION

61-PERSONNEL SERVICES	279,297	21,188.94	45,619.60	0.00	233,677.25	16.33
62-SUPPLIES	6,800	99.93	85.15	0.00	6,714.85	1.25
63-CONTRACTUAL SERVICES	8,300	16,084.49	16,284.91	2,450.00	(10,434.91)	225.72
TOTAL 51-POLICE ADMINISTRATION	294,397	37,373.36	61,989.66	2,450.00	229,957.19	21.89

52-POLICE INVESTIGATION

61-PERSONNEL SERVICES	511,103	20,855.43	78,960.30	0.00	432,142.54	15.45
62-SUPPLIES	16,050	392.71	1,212.82	3,839.01	10,998.17	31.48
63-CONTRACTUAL SERVICES	12,150	160.84	1,426.36	0.00	10,723.64	11.74
TOTAL 52-POLICE INVESTIGATION	539,303	21,408.98	81,599.48	3,839.01	453,864.35	15.84

53-POLICE PATROL

61-PERSONNEL SERVICES	2,068,273	151,183.20	423,991.21	0.00	1,644,281.82	20.50
62-SUPPLIES	78,950	10,045.24	19,280.83	6,398.35	53,270.82	32.53
63-CONTRACTUAL SERVICES	31,350	606.94	1,860.82	0.00	29,489.18	5.94
65-CAPITAL OUTLAY	62,067	0.00	47,827.50	21,023.60	(6,784.10)	110.93
TOTAL 53-POLICE PATROL	2,240,640	161,835.38	492,960.36	27,421.95	1,720,257.72	23.22

54-POLICE SUPPORT SERV

61-PERSONNEL SERVICES	520,463	41,613.60	118,040.09	0.00	402,422.64	22.68
62-SUPPLIES	23,700	1,108.81	1,920.81	0.00	21,779.19	8.10
63-CONTRACTUAL SERVICES	129,558	669.62	29,056.30	0.00	100,501.70	22.43
65-CAPITAL OUTLAY	275,162	0.00	0.00	0.00	275,162.00	0.00
TOTAL 54-POLICE SUPPORT SERV	948,883	43,392.03	149,017.20	0.00	799,865.53	15.70

55-NON-DEPARTMENTAL

61-PERSONNEL SERVICES	7,525	0.00	0.00	0.00	7,525.00	0.00
63-CONTRACTUAL SERVICES	365,430	22,234.23	152,548.72	0.00	212,881.28	41.74
66-OPERATING TRANSFERS	321,985	0.00	0.00	0.00	321,985.00	0.00
TOTAL 55-NON-DEPARTMENTAL	694,940	22,234.23	152,548.72	0.00	542,391.28	21.95

95-AEDC PAYROLL

61-PERSONNEL SERVICES	187,412	13,742.44	41,642.55	0.00	145,769.33	22.22
TOTAL 95-AEDC PAYROLL	187,412	13,742.44	41,642.55	0.00	145,769.33	22.22

TOTAL EXPENSES	12,047,409	782,389.81	2,461,770.66	145,539.78	9,440,098.20	21.64
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REVENUE OVER/(UNDER) EXPENSES	(543,587)	1,416,147.88	1,237,384.73	(145,539.78)	(1,635,432.27)	200.86-
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REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2020

11 -AIRPORT FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<hr/>						
<u>36-AIRPORT</u>						
61-PERSONNEL SERVICES	27,596	1,919.42	5,661.03	0.00	21,934.53	20.51
62-SUPPLIES	4,025	39.05	1,465.29	0.00	2,559.71	36.40
63-CONTRACTUAL SERVICES	15,700	190.84	8,519.03	0.00	7,180.97	54.26
66-OPERATING TRANSFERS	<u>6,677</u>	<u>1,670.00</u>	<u>1,670.00</u>	<u>0.00</u>	<u>5,006.56</u>	<u>25.01</u>
TOTAL 36-AIRPORT	53,997	3,819.31	17,315.35	0.00	36,681.77	32.07
<hr/>						
TOTAL EXPENSES	53,997	3,819.31	17,315.35	0.00	36,681.77	32.07
	=====	=====	=====	=====	=====	=====
REVENUE OVER/(UNDER) EXPENSES	53	5.23	2,740.97	0.00 (2,688.09)	5,183.38
	=====	=====	=====	=====	=====	=====

ANNUAL MAINT.

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2020

12 -HOTEL OCCUPANCY TAX FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>72-TOURISM</u>						
61-PERSONNEL SERVICES	76,710	5,666.31	17,268.69	0.00	59,441.42	22.51
62-SUPPLIES	3,950	215.38	925.42	0.00	3,024.58	23.43
63-CONTRACTUAL SERVICES	100,200	4,820.03	15,260.04	0.00	84,939.96	15.23
66-OPERATING TRANSFERS	<u>20,090</u>	<u>5,020.00</u>	<u>5,020.00</u>	<u>0.00</u>	<u>15,069.59</u>	<u>24.99</u>
TOTAL 72-TOURISM	200,950	15,721.72	38,474.15	0.00	162,475.55	19.15
<hr/>						
TOTAL EXPENSES	200,950	15,721.72	38,474.15	0.00	162,475.55	19.15
=====						
REVENUE OVER/(UNDER) EXPENSES	9,925 (4,640.49)	12,401.35	0.00 (2,476.05)	124.95
=====						

REVENUE & EXPENSE REPORT (UNAUDITED)

AS OF: DECEMBER 31ST, 2020

40 -UTILITY FUND

% OF YEAR COMPLETED: 25.00

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
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61-UTILITY ADMINISTRATION

61-PERSONNEL SERVICES	205,382	13,696.00	42,620.68	0.00	162,761.45	20.75
62-SUPPLIES	11,100	7,097.34	8,369.65	0.00	2,730.35	75.40
63-CONTRACTUAL SERVICES	174,480	960.67	2,594.95	0.00	171,885.05	1.49
65-CAPITAL OUTLAY	25,355	0.00	0.00	0.00	25,355.00	0.00
TOTAL 61-UTILITY ADMINISTRATION	416,317	21,754.01	53,585.28	0.00	362,731.85	12.87

62-WATER UTILITY

61-PERSONNEL SERVICES	446,678	35,772.61	101,984.95	0.00	344,692.83	22.83
62-SUPPLIES	151,900	24,055.39	46,045.60	0.00	105,854.40	30.31
63-CONTRACTUAL SERVICES	518,400	15,070.63	111,774.39	1,500.00	405,125.61	21.85
65-CAPITAL OUTLAY	0	10,420.00	22,380.00	5,696.28	(28,076.28)	0.00
TOTAL 62-WATER UTILITY	1,116,978	85,318.63	282,184.94	7,196.28	827,596.56	25.91

CAPITAL EXPENSE:
*LANE ST. FENCE
*PUMP REPAIR
*MOTOR REFURB
*CHECK VALVE

63-DISTRIBUTION&COLLECTIO

61-PERSONNEL SERVICES	691,999	50,457.03	142,317.56	0.00	549,681.63	20.57
62-SUPPLIES	221,925	16,519.38	40,887.93	0.00	181,037.07	18.42
63-CONTRACTUAL SERVICES	226,200	10,826.24	21,540.60	57,339.00	147,320.40	34.87
65-CAPITAL OUTLAY	259,884	0.00	81,204.00	291,834.20	(113,154.20)	143.54
TOTAL 63-DISTRIBUTION&COLLECTIO	1,400,008	77,802.65	285,950.09	349,173.20	764,884.90	45.37

CAPITAL EXPENSE:
*HWY 175 & LOOP 7
PROJECT

65-WASTEWATER UTILITY

61-PERSONNEL SERVICES	401,182	29,230.16	81,552.06	0.00	319,629.75	20.33
62-SUPPLIES	199,000	10,200.78	30,902.44	0.00	168,097.56	15.53
63-CONTRACTUAL SERVICES	616,800	30,233.95	121,330.63	163,234.16	332,235.21	46.14
65-CAPITAL OUTLAY	159,962	0.00	7,525.00	194,696.90	(42,259.90)	126.42
TOTAL 65-WASTEWATER UTILITY	1,376,944	69,664.89	241,310.13	357,931.06	777,702.62	43.52

CAPITAL EXPENSE:
*2 PUMPS FOR
MARINA LS
*CLAIRIFIER #1
REPAIR

66-UTILITY BILLING

61-PERSONNEL SERVICES	180,788	13,119.04	38,889.21	0.00	141,899.23	21.51
62-SUPPLIES	29,050	1,728.17	5,079.59	0.00	23,970.41	17.49
63-CONTRACTUAL SERVICES	18,500	4,201.60	4,575.59	0.00	13,924.41	24.73
65-CAPITAL OUTLAY	5,200	0.00	0.00	0.00	5,200.00	0.00
TOTAL 66-UTILITY BILLING	233,538	19,048.81	48,544.39	0.00	184,994.05	20.79

69-NON-DEPARTMENTAL

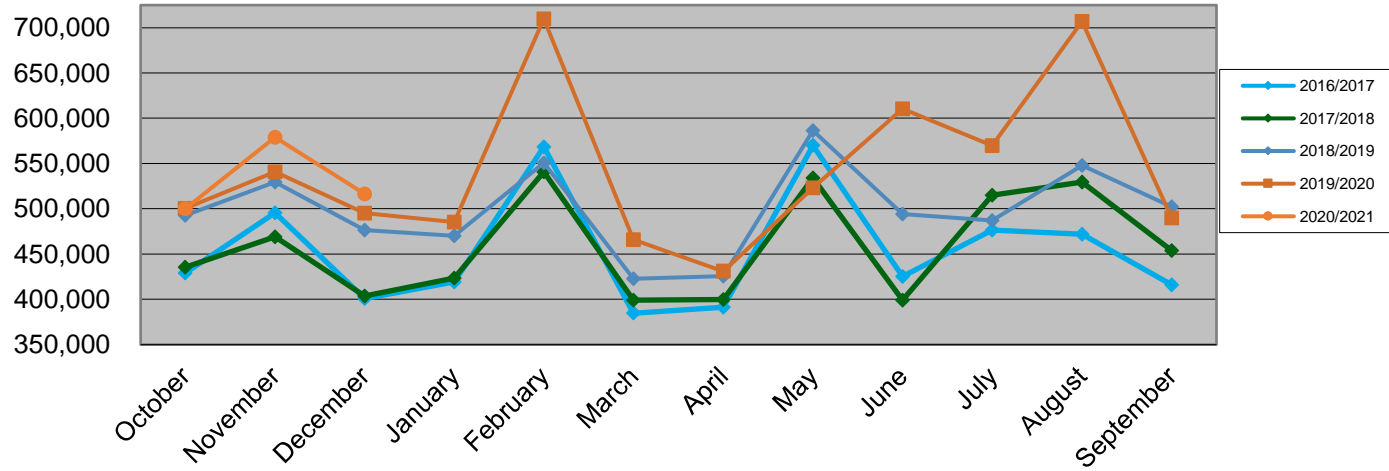
63-CONTRACTUAL SERVICES	382,668	72,807.48	134,250.13	0.00	248,417.37	35.08
64-LONG-TERM DEBT	572,167	0.00	14,470.00	0.00	557,697.00	2.53
65-CAPITAL OUTLAY	85,000	0.00	0.00	0.00	85,000.00	0.00
66-OPERATING TRANSFERS	554,781	138,695.00	138,695.00	0.00	416,086.49	25.00
TOTAL 69-NON-DEPARTMENTAL	1,594,616	211,502.48	287,415.13	0.00	1,307,200.86	18.02

TOTAL EXPENSES	6,138,401	485,091.47	1,198,989.96	714,300.54	4,225,110.84	31.17
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REVENUE OVER/(UNDER) EXPENSES	(307,651)	(48,550.47)	270,588.62	(714,300.54)	136,060.58	144.23
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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%		
February	568,262.39	540,892.25	550,780.58	709,652.51	28.84%		
March	384,777.75	399,207.43	422,805.27	466,011.13	10.22%		
April	391,226.90	399,760.46	425,562.16	431,052.82	1.29%		
May	569,935.89	533,982.65	586,411.44	522,935.17	-10.82%		
June	425,204.18	399,232.27	494,094.61	610,340.63	23.53%		
July	476,368.93	515,028.18	486,936.36	569,737.29	17.00%		
August	471,986.44	529,260.85	547,809.13	706,725.71	29.01%		
September	415,978.94	453,877.45	502,255.76	489,977.54	-2.44%		
Total	5,448,467.65	5,502,721.62	5,985,179.79	6,527,907.97	9.07%	1,595,414.15	-

Fiscal YTD Compared to Prior Fiscal YTD:		
2020 - 2021:	1,595,414.15	
2019 - 2020:	1,536,242.15	
Difference:	59,172.00	3.85%

Allocation of Sales Tax Received:		
	City of Athens	AEDC
2020 - 2021	1,196,560.61	398,853.54
2019 - 2020	1,152,181.61	384,060.54

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										\$2,005,601.11
Delinquent (10-4012)	\$20,488.94	\$6,421.54	\$7,396.56										\$34,307.04
Penalty & Interest (10-4015)	\$4,800.48	\$1,673.65	\$2,564.94										\$9,039.07
Total GF	\$273,825.43	\$308,730.62	\$1,466,391.17	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,048,947.22
<i>Debt Service</i>													
Current (20-4011)	\$47,079.93	\$56,948.90	\$275,889.14										\$379,917.97
Delinquent (20-4012)	\$4,007.76	\$1,274.71	\$1,425.65										\$6,708.12
Penalty & Interest (20-4015)	\$940.25	\$333.59	\$487.23										\$1,761.07
Total Debt Service	\$52,027.94	\$58,557.20	\$277,802.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$388,387.16
Total Deposits	\$325,853.37	\$367,287.82	\$1,744,193.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,437,334.38
HC Monthly Summary													
<i>M&O</i>													
Current	\$248,536.01	\$300,635.43	\$1,456,429.67										\$2,005,601.11
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										\$0.00
Delinquent Taxes	\$20,488.94	\$6,421.54	\$7,396.56										\$34,307.04
Penalty & Interest	\$4,800.48	\$1,673.65	\$2,564.94										\$9,039.07
<i>I&S</i>													
Current	\$47,079.93	\$56,948.90	\$275,889.14										\$379,917.97
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										\$0.00
Delinquent Taxes	\$4,007.76	\$1,274.71	\$1,425.65										\$6,708.12
Penalty & Interest	\$940.25	\$333.59	\$487.23										\$1,761.07
<i>Adjustments-VIT Overage</i>													\$0.00
Total Collections	\$325,853.37	\$367,287.82	\$1,744,193.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,437,334.38
Difference	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

----- CURRENT -----	----- DELINQUENT -----	----- OTHER -----
LEVY 1,732,318.81	LEVY 8,822.21	ATTY FEES 1,832.06
DISCOUNT00		COURT COST00
PENALTY00	PENALTY 1,105.44	ABST FEES00
INTEREST00	INTEREST 1,946.73	OTHER FEES00
TOTAL 1,732,318.81	TOTAL 11,874.38	TOTAL 1,832.06
M&O LEVY 1,456,429.67	M&O LEVY 7,396.56	
M&O DISCOUNT .. .00		
M&O PENALTY00	M&O PENALTY ... 926.45	
M&O INTEREST .. .00	M&O INTEREST .. 1,638.49	
M&O TOTAL 1,456,429.67	M&O TOTAL 9,961.50	
I&S LEVY 275,889.14	I&S LEVY 1,425.65	
I&S DISCOUNT .. .00		
I&S PENALTY00	I&S PENALTY ... 178.99	
I&S INTEREST .. .00	I&S INTEREST .. 308.24	
I&S TOTAL 275,889.14	I&S TOTAL 1,912.88	
TOTAL M&O 1,466,391.17		
TOTAL I&S 277,802.02		
	REF LEVY/PI (MO) 498.85-	
	REF LEVY/PI (IS) 94.50-	
	REFUND PI ONLY. 1.11-	RET CHK PI ONLY .00
DUE TO AGENCY . 1,744,193.19	RFND LEVY/PI .. 593.35-	RET CHK LEVY/PI .00
DUE TO ATTY ... 1,832.06	REFUND ATTY79-	RET CHK ATTY .. .00
DUE TO ABST00	REFUND ABST00	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