

CITY OF TUCKER, GEORGIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
JUNE 30, 2021

Prepared by:
Finance Department

Submitted by:
Tami Hanlin
City Manager

CITY OF TUCKER, GEORGIA

**COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2021**

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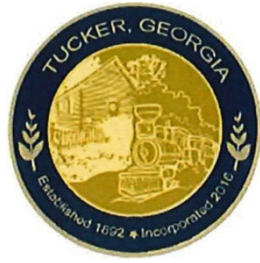
CITY OF TUCKER, GEORGIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2021

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INTRODUCTORY SECTION



City of Tucker

September 30, 2021

Honorable Frank Auman, Mayor,
Members of the City Council, and
Citizens of Tucker, Georgia

Ladies and Gentlemen:

Enclosed please find the Comprehensive Annual Financial Report of the City of Tucker, Georgia, for the year ended June 30, 2021. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with City management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects, and is reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the City of Tucker. The report has been prepared in accordance with generally accepted accounting principles. All disclosures necessary to enable an interested reader to gain an understanding of the government's financial activities have been included.

The City's financial statements have been audited by Mauldin & Jenkins, LLC, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City of Tucker for the year ended June 30, 2021 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based on the audit, that there was a reasonable basis for rendering an unmodified opinion that the City of Tucker's financial statements for the year ended June 30, 2021 are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is presented as the first component of the financial section of the report. If the threshold is met, the City is required to undergo a federally mandated "Single Audit" designed to meet the needs of federal grantor agencies. Information related to the single audit if applicable, including a schedule of expenditures of federal awards, the independent auditor's reports on internal controls and compliance with applicable laws and regulations, and a schedule of findings are included in a separately issued single audit report. For fiscal year 2021, a Single Audit was required.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The City of Tucker was incorporated in 2016. It is positioned in northeastern DeKalb County, Tucker is situated between the City of Stone Mountain to the south, Gwinnett County to the north and Interstate 285 to the west. A city of "sevens", Tucker's downtown is seven miles from a handful of neighboring cities, as well as being home to the seven Tucker Cluster schools. Although not incorporated as a city until 2016, Tucker has been on the map and in the hearts of residents for over a century. Tucker is one of the newest cities in the state of Georgia, voted into cityhood in November of 2015 by nearly three-quarters of the voters.

The City of Tucker covers more than 20.4 square miles with a population of over 37,000 residents. Tucker is home to two major community improvement districts (CIDs), the Tucker-Northlake CID and Stone Mountain CID, representing hundreds of businesses ranging from sole proprietorships to multi-national corporations. These CIDs work to maintain and enhance the look of Tucker's commercial corridors, while also funding transportation improvements within their boundaries. Primary retail centers in Tucker include Briarcliff Village, Northlake Festival, Tucker Meridian and Cofer Crossing. Within Tucker there are approximately 2,750 licensed businesses.

Quest Diagnostics is one of the City's biggest employers, with over 800 workers on staff. The City also has a broad industrial presence boasting major employers like PepsiCo. The crown jewel of the City is Henderson Park, which consists of 125 acres and is one of the largest parks in the county. It features six soccer fields, four tennis courts, three playgrounds, two picnic pavilions, several miles of hiking trails surrounding a lake, a community garden and a native plant and wildlife-walking trail.

Policymaking and legislative authority of the government is vested in the Mayor and six council members, elected by the people on a non-partisan ballot for four-year terms. Council members are elected by district, and the Mayor is elected at-large by popular vote. The Mayor and council members serve until their successors are qualified and certified. Terms of office begin after the certification of the election and swearing into office. Elections are held every two years for three of the council members, utilizing staggered terms. Two council members are elected to represent each of Tucker's three districts, while the Mayor is elected to represent the entire City. The terms for council members from District 1 Post 1, District 2 Post 1 and District 3 Post 1, as well as for the mayor, are set to expire in January 2022, while terms for District 1 Post 2, District 2 Post 2 and District 3 Post 2 will expire in January 2024.

The legislative authority of the government of the City of Tucker, except as otherwise specifically provided in the City Charter, shall be vested in the City Council, of which the Mayor is a voting member and possesses all the executive powers granted to the government under the constitution and laws of the State of Georgia and the City of Tucker charter. The City Manager maintains all the administrative powers granted to the government under the constitution and laws of the State of Georgia and the City's charter.

The City is empowered to levy a property tax on both real and personal property located within its boundaries and is qualified to levy all other taxes granted to municipalities within the State of Georgia.

Deploying a non-traditional approach to government services, the City operates through a public-private partnership. The City provides a full range of services including Planning and Zoning, Code Enforcement, Business Licenses and Parks and Recreation, as well as Building and Development permitting and inspections. During the initial six-year transition period, services such as police and fire protection, the construction and maintenance of highways, streets, and other infrastructure, and sanitation services continue to be provided by DeKalb County.

The annual budget serves as the foundation for the City's financial plan and assists in the control of the financial stability and health of the government. The Mayor and Council are required to adopt a final budget no later than the close of the eleventh month. The budget is prepared by fund, function, and department. From day one, the budgeting process has included performance management initiatives as established by the Council. Amounts in this budget may be re-allocated within funds by approval of the City Manager, so long as the total budgeted amounts do not exceed the approved appropriations by fund.

LOCAL ECONOMY

Tucker, one of the newest cities in the State of Georgia, is also one of its most diverse business settings. The City's resident base consists of a mix of lifelong residents, young professionals just moving to the Atlanta area and everything in between. The common thread is that they, by and large, enjoy shopping local. Whether at Main Street businesses or at one of Tucker's commercial power centers, these people support Tucker's array of retailers.

Home to more than 37,000 people, Tucker has a significant footprint in northeastern DeKalb County. Covering almost 21 square miles, Tucker's biggest businesses are the ones where residents may never walk through the doors. CSM Bakery, Ricoh, Steel Mart and many other players in the B to B community, are creators of thousands of jobs within the City of Tucker. Tucker is home to medical innovators like Emory Spine Center, large corporations like PepsiCo, and small family-owned businesses like Matthews Cafeteria.

One of Tucker's biggest strengths is its location. Situated both inside and outside the Perimeter, Tucker is convenient to downtown Atlanta and surrounding areas, and just a 20-minute drive from the world's busiest airport, Hartsfield-Jackson International. The City's real estate values made a double-digit jump in 2017 and remained strong in 2021. The median income and median home value remain well above the county and state averages.

LONG TERM FINANCIAL PLANNING

To facilitate the provision of city services, the government is committed to a consistent fee structure for business taxes and permitting. The City relies on franchise fees, business taxes and permitting fees to fund the majority of city services. The parks and recreation department is supported by a 0.9 millage rate that was assessed for the first time during fiscal year 2021.

MAJOR INITIATIVES FOR THE YEAR

The current fiscal year included the renovation of leased facilities for a new city hall location. The additional square footage at the new location allowed for combining staff that had previously been at multiple sites. Additionally, space was included for court activities at the new location.

The City continued the previous year focus on upgrades to park facilities. The recreation center received an extensive renovation to the gymnasium. Pavilions were installed at numerous parks. Peters park site improvements were started for the installation of a new playground.

The number of city employees increased during the previous fiscal year. Parks and recreation personnel were hired eliminating that scope of service from the current Jacobs staffing contract. This staffing model change allows for more extensive programming to be offered by the parks and recreation program.

SPLOST approved in 2017, provided funding for a resurfacing campaign. The resurfacing covered dozens of roads across all parts of the city. The roads ranged from neighborhood cul-de-sacs to major arterials and included those that were rated as the worst-conditioned in the City.

INITIATIVES FOR FUTURE YEARS

The plans and studies completed this year, will be utilized to help determine projects for upcoming years. These projects will include improvements and additions to the Parks and Recreation facilities, improvements for traffic, trails for increased connectivity, and areas of growth and opportunity for the City.

SPLOST dollars will continue to provide funding for future resurfacing needs throughout the City. Additionally, a portion of SPLOST is allocated for Parks and Recreation. Plans are underway for sport lighting replacement and pool renovations.

FINANCIAL POLICIES

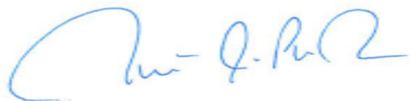
In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: 1) the safety of assets against loss from unauthorized use or disposal and 2) the reliability of financial records for preparing financial statements in conformity with generally accepted accounting principles. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework.

Budgetary Controls - The City maintains budgetary controls to ensure compliance with legal provisions of the annual appropriated budget approved by the City Council. Activities of the general fund and any special revenue funds are included in the annual appropriated budget. A project length budget will be utilized for capital project funds. The official level of city budget control (the level on which expenditures may not legally exceed appropriations) for each legally adopted annual operating budget is the department level within each fund. Administrative transfers of appropriations within a fund may be authorized by the City Manager to meet unforeseen needs, as long as the total budgeted amounts do not exceed these appropriations by fund. The City's budget procedures, together with such procedures for discretely presented component units, are more fully explained in the accompanying notes to the financial statements.

OTHER INFORMATION

Awards and Achievements – The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its comprehensive annual financial report for the year ended June 30, 2020. This was the third year that the government achieved this prestigious award. To be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and legal requirements.

Acknowledgments - The preparation of the report could not have been accomplished without the efficient and dedicated efforts of the entire City Hall staff and the auditors for the City. Our sincere appreciation is extended to everyone for their contributions made in the preparation of this report, and the Mayor and City Council for their unwavering support of the staff and our collective efforts to consistently maintain the highest levels of professionalism and fiscal responsibility and management.



Robert J. Porche, Jr.
Finance Director



Tami Hanlin
City Manager

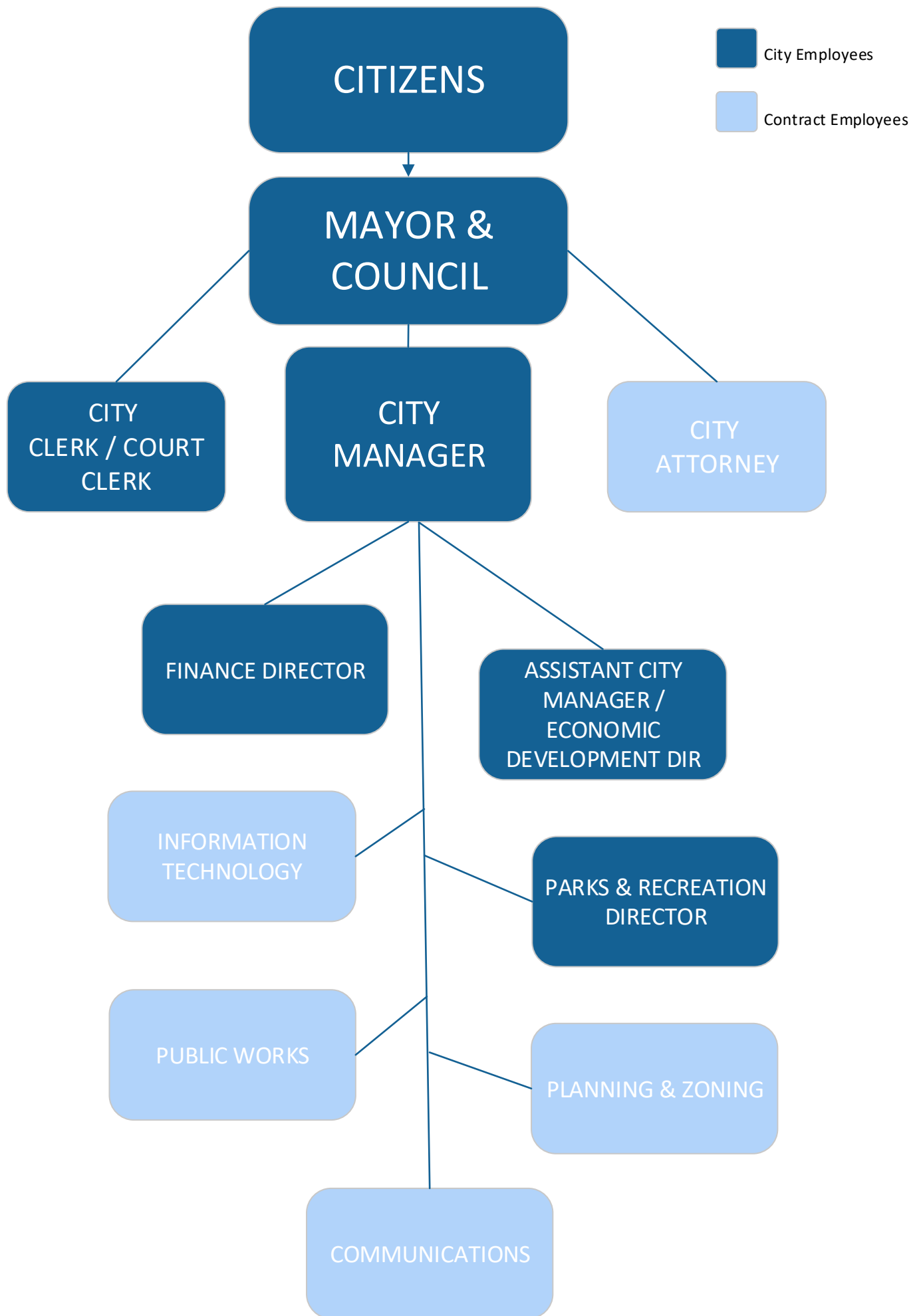
**CITY OF TUCKER, GEORGIA
PRINCIPAL OFFICIALS
JUNE 30, 2021**

City Council

Frank Auman	Mayor
Michelle Penkava	Mayor Pro Tem, District 3-Post 1
Anne Lerner	Council Member, District 3-Post 2
Noelle Monferdini	Council Member, District 2- Post 2
Matthew Robbins	Council Member, District 2-Post 1
Vacant	Council Member, District 1-Post 2
Patricia Soltys	Council Member, District 1-Post 1

Appointed Administrative Officials

Tami Hanlin	City Manager
Bonnie Warne	City Clerk
Brian Anderson	City Attorney





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Tucker
Georgia**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

**Honorable Mayor and Members
of the City Council
City of Tucker, Georgia**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the **City of Tucker, Georgia** (the "City"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Tucker, Georgia as of June 30, 2021, and the respective changes in financial position, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and General Fund and CARES Act Fund – Schedules of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual (GAAP Basis), as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules (the “supplementary information”) are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2021 on our consideration of the City of Tucker, Georgia’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.

Mauldin & Jenkins, LLC

Atlanta, Georgia
September 30, 2021

CITY OF TUCKER, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021

As management of the City of Tucker (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in the introductory section of this report.

The City, which was incorporated by a voter approved referendum on November 3, 2015, commenced operations pursuant to the election of a mayor and council on March 1, 2016. The City's first fiscal period was for ten months ended December 31, 2016. Pursuant to the passage of an ordinance in May 2017, the City Council changed the City's fiscal year-end from December 31st to June 30th, and thus the year ended June 30, 2021, is the City's fourth full twelve (12) month fiscal year. For purposes of comparison in this discussion and analysis, certain comparisons will be between fiscal year ended June 30, 2021, and the fiscal year ended June 30, 2020.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of the fiscal year by \$33,745,189 (total net position), which represents an increase of \$9,445,628 or 39% from the prior year end balance. Of the total net position, \$19,367,864 (unrestricted net position) is available to meet the ongoing obligations of the government.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$19,970,447. This represents an increase of \$6,591,255 or 49% from the prior year.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements: The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years (e.g., uncollected taxes).

Both of the government-wide financial statements report functions of the City that are principally supported by taxes (governmental activities). The governmental activities of the City include general government, judicial, public works, culture and recreation, and community development.

The government-wide financial statements can be found on pages 12 and 13 of this report.

**CITY OF TUCKER, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

Fund financial statements: A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be categorized as governmental funds.

Governmental funds Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains eight individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, special purpose local option sales tax (SPLOST) fund, and capital projects fund, which are major funds. The City's nonmajor funds include the rental car tax fund, hotel/motel tax fund, multiple grant fund, and homestead option sales tax fund.

The City adopts an annual appropriated budget for all its governmental funds, except capital project funds for which project length budgets are adopted. A budgetary comparison statement has been provided for the general fund and each of the special revenue funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 14- 16 of this report.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 17 through 30 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information such as the budgetary comparison schedules as presented on a generally accepted accounting principal basis in this section. These schedules are intended to demonstrate the City's compliance with the legally adopted and amended budgets.

The combining and individual fund statements and schedules, referred to earlier, are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 34 and 35 of this report. Required supplementary information can be found on pages 31-33 of this report.

**CITY OF TUCKER, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

Government-wide Financial Analysis

As noted earlier, net position may serve as a useful indicator of a government's financial position over time. In the City's case, assets exceeded liabilities by \$33,745,189, representing a \$9,445,628 or 39% increase over the prior fiscal period.

The City's net position is comprised of net investment in capital assets of \$8,524,312, amounts restricted for tourism of \$148,369, amounts restricted for capital projects of \$5,704,043, and amounts restricted for Homestead Option Sales Tax (HOST) activities of \$601. The remaining portion of the City's net position represents unrestricted net position of \$19,367,864, which is available to meet the ongoing obligations of the government. This amount represents 106% of fiscal year 2021 expenses.

The table below summarizes the City's Net Position for June 30, 2021, and 2020.

City of Tucker Net Position

	<u>Governmental Activities</u>		<u>Dollar Increase (Decrease)</u>	<u>Percent</u>
	<u>June 30 2021</u>	<u>June 30 2020</u>		
Assets				
Current assets	\$ 27,525,626	\$ 22,041,323	\$ 5,484,303	24.88 %
Capital assets, net of accumulated depreciation	<u>8,929,918</u>	<u>6,160,536</u>	<u>2,769,382</u>	<u>44.95</u>
Total assets	<u>36,455,544</u>	<u>28,201,859</u>	<u>8,253,685</u>	<u>29.27</u>
Liabilities				
Current liabilities	2,622,033	3,849,864	(1,227,831)	(31.89)
Long-term liabilities	<u>88,322</u>	<u>52,434</u>	<u>35,888</u>	<u>68.44</u>
Total liabilities	<u>2,710,355</u>	<u>3,902,298</u>	<u>(1,191,943)</u>	<u>(30.54)</u>
Net Position				
Investment in capital assets	8,524,312	5,589,411	2,934,901	52.51
Restricted	5,853,013	4,127,684	1,725,329	41.80
Unrestricted	<u>19,367,864</u>	<u>14,582,466</u>	<u>4,785,398</u>	<u>32.82</u>
Total net position	<u>\$ 33,745,189</u>	<u>\$ 24,299,561</u>	<u>\$ 9,445,628</u>	<u>38.87 %</u>

In the current year, the City's capital assets, net of accumulated depreciation and current liabilities saw large increases. For capital assets, the majority of the increase can be attributed to the purchase of land and buildings. The current liabilities increase can be attributed to increases in accounts payable for SPLOST and capital projects.

Revenues: Government wide revenues have increased \$5,010,399, or 22.1%, primarily as a result increases in capital grants and contributions. Charges for services is comprised of license and permit revenue and recreational activity fees. Charges for services increased \$74,887 or 3.9% based on increases in building permits issued. Operating grants and contributions of \$4,473,622 is comprised of various grants, predominately CARES grant funding. Capital grants and contributions of \$6,229,098 are comprised of SPLOST revenues, and state contributions for local road maintenance. Franchise taxes decreased \$403,806 or 13.4%. Business taxes increased \$1,094,871 or 31.8%, due to increased renewals. Hotel/motel taxes decreased \$42,229 or 4.5% due to decreased collections in 2021, in part attributable to the pandemic.

Expenses: General government expenses decreased \$179,603 or 2.3%. The majority of the decrease is due to reclassification of expenditures to other functions.

**CITY OF TUCKER, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

Governmental activities: The table below reflects changes in net position for fiscal year 2021 and fiscal year 2020:

City of Tucker Changes in Net Position

	<u>Governmental Activities</u>		<u>Dollar Increase (Decrease)</u>	<u>Percent</u>
	<u>June 30 2021</u>	<u>June 30 2020</u>		
Revenues				
Program revenues:				
Charges for services	\$ 2,010,976	\$ 1,936,089	\$ 74,887	3.87 %
Operating grants and contributions	4,473,622	-	4,473,622	100.00
Capital grants and contributions	6,229,098	5,824,181	404,917	6.95
General revenues:				
Property taxes	2,753,419	2,279,547	473,872	20.79
Franchise taxes	2,609,515	3,013,321	(403,806)	(13.40)
Excise taxes	678,823	656,404	22,419	3.42
Business taxes	4,534,675	3,439,804	1,094,871	31.83
Hotel/Motel taxes	904,765	946,994	(42,229)	(4.46)
Insurance taxes	2,891,992	2,764,146	127,846	4.63
Unrestricted investment earnings	58,360	168,987	(110,627)	(65.46)
Miscellaneous revenues	540,820	1,646,193	(1,105,373)	(67.15)
Total revenues	<u>27,686,065</u>	<u>22,675,666</u>	<u>5,010,399</u>	<u>22.10</u>
Expenses				
General government	7,681,726	7,861,329	(179,603)	(2.28)
Judicial	451,089	50,649	400,440	790.62
Public works	5,200,552	6,407,736	(1,207,184)	(18.84)
Culture and recreation	2,531,986	2,546,583	(14,597)	(0.57)
Community development	2,375,084	554,814	1,820,270	328.09
Total expenses	<u>18,240,437</u>	<u>17,421,111</u>	<u>819,326</u>	<u>4.70</u>
Changes in net position	9,445,628	5,254,555	4,191,073	79.76 %
Net position, beginning of year	<u>24,299,561</u>	<u>19,045,006</u>		
Net position, end of year	<u>\$ 33,745,189</u>	<u>\$ 24,299,561</u>		

**CITY OF TUCKER, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds: The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the fiscal year. The table below summarizes governmental revenues for fiscal year 2021 and 2020.

City of Tucker Governmental Revenues, Expenditures and Changes in Fund Balances

	Governmental Funds		Dollar	
	June 30 2021	June 30 2020	Increase (Decrease)	Percent
Revenues				
Property taxes	\$ 2,744,898	\$ 2,279,547	\$ 465,351	20.41 %
Franchise taxes	2,708,352	2,931,054	(222,702)	(7.60)
Excise taxes	678,823	656,404	22,419	3.42
Insurance taxes	2,680,797	2,540,008	140,789	5.54
Business taxes	4,534,675	3,439,804	1,094,871	31.83
Hotel/Motel taxes	904,765	946,994	(42,229)	(4.46)
Charges for services	259,096	209,969	49,127	23.40
Intergovernmental	10,702,720	5,284,185	5,418,535	102.54
Fines and forfeitures	263,357	66,321	197,036	297.09
Licenses and permits	1,488,523	1,659,719	(171,196)	(10.31)
Contributions	534,649	264,039	270,610	102.49
Investment earnings	58,360	168,987	(110,627)	(65.46)
Miscellaneous	6,171	1,382,234	(1,376,063)	(99.55)
Total revenues	27,565,186	21,829,265	5,735,921	26.28
Expenditures				
General government	8,303,092	9,571,455	(1,268,363)	(13.25)
Judicial	451,089	50,649	400,440	790.62
Public works	6,435,900	6,407,736	28,164	0.44
Culture and recreation	3,418,525	3,103,973	314,552	10.13
Housing and development	2,365,325	553,263	1,812,062	327.52
Total expenditures	20,973,931	19,687,076	1,286,855	6.54
Excess of revenues over expenditures	6,591,255	2,142,189	4,449,066	207.69
Transfers in	4,723,131	7,304,555	(2,581,424)	(35.34)
Transfers out	(4,723,131)	(7,304,555)	2,581,424	(35.34)
Net change in fund balance	6,591,255	2,142,189	4,449,066	207.69
Fund balance, beginning of year	13,379,192	11,237,003	2,142,189	19.06
Fund balance, end of year	\$ 19,970,447	\$ 13,379,192	\$ 6,591,255	49.26 %

**CITY OF TUCKER, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

As of the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$19,970,447, an increase of \$6,591,255 or 49.3%, primarily related to increased tax revenues. Of this balance, \$5,553,472 is restricted by law or contractual agreement; \$2,507,265 is assigned for capital projects; and \$11,757,219 is considered unassigned and can be used to meet the near-term operating needs of the City.

Total governmental revenues were \$27,565,186 in fiscal year 2021 compared to \$21,829,265 for fiscal year 2020. Franchise taxes decreased \$222,702. Intergovernmental revenues increased \$5,418,535 due to CARES funding passed through from DeKalb County.

Business taxes increased \$1,094,871 or 31.8%, due to increased renewals. Hotel/Motel taxes decreased \$42,229 or 4.5% due to decreases in occupancy rates during fiscal 2021. Licenses and permits decreased \$171,196 or 10.3% due to decreases in fees from building permits. Fines and forfeitures increased \$197,036 or 297.1% due to increased court fines and expansion of court activity overall.

Total governmental expenditures have increased \$1,286,855 or 6.5%. General government expenditures decreased \$1,268,363 or 13.3%; Culture and recreation increased \$314,552 or 10.1%. Increases can be primarily attributed to ongoing increases in capital related projects.

General Fund

The general fund is the chief operating fund of the City. At the end of the current fiscal year, the total fund balance was \$11,909,710, an increase of \$5,192,021. As a measure of the liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance at June 30, 2021 was \$11,757,219 and represents 148.7% of total general fund expenditures.

Total general fund revenues have increased \$2,241,963 or 15.4%. Franchise taxes decreased \$222,702 as a result of declining collections. Business taxes increased \$1,094,871 due to increased renewals. Intergovernmental revenues of \$859,847 are comprised of state road maintenance grants. Charges for services of \$259,096 are primarily recreation activity fees. Insurance tax increases are a result of increased taxes on gross insurance premiums written by insurers and collected by the state.

Total general fund expenditures have decreased \$215,526 or 2.7%. General government expenditures decreased \$2,706,584 or 43.5% primarily due to reclassification of departments to other governmental functions; Recreation increased \$308,844 or 18.1%; Community development increased \$1,468,214; and Public works increased \$313,560.

**CITY OF TUCKER, GEORGIA
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

City of Tucker General Fund Revenues, Expenditures and Changes in Fund Balances

	<u>June 30</u> <u>2021</u>	<u>June 30</u> <u>2020</u>	<u>Dollar</u> <u>Increase</u> <u>(Decrease)</u>	<u>Percent</u>
Revenues				
Property taxes	\$ 2,744,898	\$ 2,279,547	\$ 465,351	20.41 %
Franchise taxes	2,708,352	2,931,054	(222,702)	(7.60)
Excise taxes	636,087	575,972	60,115	10.44
Business taxes	4,534,675	3,439,804	1,094,871	31.83
Insurance taxes	2,680,797	2,540,008	140,789	5.54
Licenses and permits	1,488,523	1,659,719	(171,196)	(10.31)
Intergovernmental revenues	859,847	401,289	458,558	114.27
Charges for services	259,096	209,969	49,127	23.40
Fines and forfeitures	263,357	66,321	197,036	297.09
Other	599,180	429,166	170,014	39.61
Total revenues	<u>16,774,812</u>	<u>14,532,849</u>	<u>2,241,963</u>	<u>15.43</u>
Expenditures				
General government	3,510,473	6,217,057	(2,706,584)	(43.53)
Judicial	451,089	50,649	400,440	790.62
Public works	324,741	11,181	313,560	2,804.40
Recreation	2,019,128	1,710,284	308,844	18.06
Community development	1,600,435	132,221	1,468,214	1,110.42
Total expenditures	<u>7,905,866</u>	<u>8,121,392</u>	<u>(215,526)</u>	<u>(2.65)</u>
Excess of revenues over expenditures	8,868,946	6,411,457	2,457,489	38.33
Transfers in	437,882	1,101,924	(664,042)	(60.26)
Transfers out	<u>(4,114,807)</u>	<u>(6,202,631)</u>	<u>2,087,824</u>	<u>(33.66)</u>
Net change in fund balance	5,192,021	1,310,750	3,881,271	296.11
Fund balance, beginning of year	<u>6,717,689</u>	<u>5,406,939</u>	<u>1,310,750</u>	<u>24.24</u>
Fund balance, end of year	\$ <u>11,909,710</u>	\$ <u>6,717,689</u>	\$ <u>5,192,021</u>	<u>77.29 %</u>

SPLOST Fund

In April 2018, the City began receiving proceeds of a sales tax levied in DeKalb County, which will be used by the City for the exclusive purpose of capital outlay projects in accordance with a voter approved sales tax referendum. For the year ended June 30, 2021, the City received a total of \$5,369,251 and expended \$3,372,261 on SPLOST projects.

Capital Projects Fund

At the end of the fiscal year, the Capital Projects Fund had a fund balance of \$2,507,265. The General Fund transferred \$4,285,249 during the fiscal year for projects throughout the City. The largest portion of these projects included road resurfacing.

**CITY OF TUCKER, GEORGIA
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2021**

CARES Act Fund

In fiscal year 2021, the City of Tucker received a total of \$4,127,920 for Cares Act related expenditures. The City spent that vast majority on rent & utility relief for subrecipients and also reimbursed the General Fund \$22,683 for “Personal Protective Equipment” purchased.

General Fund Budgetary Highlights

The General Fund budget versus actual comparison can be found on pages 31 and 32. For fiscal year 2021, the City had an overall favorable budget variance of \$5,192,021. The City utilized a conservative approach focusing on core services and accounting for anything unknown while creating the budget, with an emphasis on ensuring financial stability.

Total revenues were \$1,994,643 more than budgeted and total expenditures were \$3,186,075 less than budgeted. Insurance taxes came in well above the forecast. The City has used extremely conservative budgeting milestones including a contingency to cover unforeseen expenditures, which did not have to be used during fiscal 2021. The City budgeted a large Contingency expenditure of \$2,000,000 that was not needed.

Capital Asset and Debt Administration

Capital Assets The City’s investment in capital assets for its governmental activities as of June 30, 2021, amounts to \$8,929,918 (net of accumulated depreciation). This represents an increase of \$2,769,382 over the prior year. The largest increase in fiscal year 2021 was construction in progress, including a significant increase to the Smoke Rise elementary school improvement project. Additional information on the City’s capital assets can be found in note 6 on pages 26 and 27 of this report.

Long-term Debt At June 30, 2021, the City had no outstanding debt.

Economic Factors and Next Year’s Budgets and Rates

All of these factors were considered in preparing the City’s budget for the 2022 fiscal year.

- Sustainability of Existing Services – the City has deployed a philosophy of budgetary evaluation which reviews the needs of the City to the standard which realizes that services and associated costs should not be appropriated if they are not justified as long-term goals of the organization. This philosophy is solidified during the budget process, with a multi-year financial outlook that provides the conduit to evaluate government priorities, realign and diversify revenue structures, and provide the data for decision making for continued financial success.
- Cost of government – The City has a 2.65 millage rate for FY22 based on expansion of citywide street and roadway maintenance service. This is an increase of 1.75 mills from the prior assessment of 0.9.

Requests for Information

This financial report is designed to provide a general overview of the City of Tucker’ finances for all those with an interest in the City’s finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Department of Finance, City of Tucker, 1975 Lakeside Parkway, Suite 350, Tucker, Georgia, 30084, or by calling 678-597-9040.

CITY OF TUCKER, GEORGIA

STATEMENT OF NET POSITION JUNE 30, 2021

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 20,771,403
Investments	835,826
Taxes receivable	5,360,906
Due from other governments	405,000
Prepaid items	152,491
Capital assets:	
Nondepreciable	4,733,126
Depreciable, net of accumulated depreciation	<u>4,196,792</u>
 Total assets	 <u>36,455,544</u>
LIABILITIES	
Accounts payable	850,292
Accrued liabilities	1,366,135
Retainage payable	405,606
Compensated absences, due in one year	22,081
Compensated absences, due in more than one year	<u>66,241</u>
 Total liabilities	 <u>2,710,355</u>
NET POSITION	
Net investment in capital assets	8,524,312
Restricted for:	
Promotion of trade and tourism	148,369
Capital projects	5,704,043
HOST activities	601
Unrestricted	<u>19,367,864</u>
 Total net position	 <u>\$ 33,745,189</u>

The accompanying notes are an integral part of these financial statements.

CITY OF TUCKER, GEORGIA

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021**

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 7,681,726	\$ 852,251	\$ 4,127,920	\$ -	\$ (2,701,555)
Judicial	451,089	-	-	-	(451,089)
Public works	5,200,552	-	-	5,725,408	524,856
Community development	2,375,084	899,629	345,702	-	(1,129,753)
Culture and recreation	2,531,986	259,096	-	503,690	(1,769,200)
Total governmental activities	<u>18,240,437</u>	<u>2,010,976</u>	<u>4,473,622</u>	<u>6,229,098</u>	<u>(5,526,741)</u>
Total primary government	<u>\$ 18,240,437</u>	<u>\$ 2,010,976</u>	<u>\$ 4,473,622</u>	<u>\$ 6,229,098</u>	<u>\$ (5,526,741)</u>
General revenues:					
Property taxes					\$ 2,753,419
Franchise taxes					2,609,515
Business taxes					4,534,675
Insurance taxes					2,891,992
Excise taxes					678,823
Hotel/Motel taxes					904,765
Unrestricted investment earnings					58,360
Miscellaneous revenues					540,820
Total general revenues					<u>14,972,369</u>
Change in net position					9,445,628
Net position, beginning of year					24,299,561
Net position, end of year					<u>\$ 33,745,189</u>

The accompanying notes are an integral part of these financial statements.

CITY OF TUCKER, GEORGIA

**BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021**

ASSETS	General Fund	SPLOST Fund	Capital Projects Fund	CARES Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 11,211,492	\$ 5,338,223	\$ 4,028,319	\$ -	\$ 193,369	\$ 20,771,403
Investments	835,826	-	-	-	-	835,826
Taxes receivable	5,257,414	-	-	-	103,492	5,360,906
Due from other funds	4,000	-	69,440	-	601	74,041
Due from other governments	-	400,000	-	-	5,000	405,000
Prepaid items	152,491	-	-	-	-	152,491
Total assets	<u>\$ 17,461,223</u>	<u>\$ 5,738,223</u>	<u>\$ 4,097,759</u>	<u>\$ -</u>	<u>\$ 302,462</u>	<u>\$ 27,599,667</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 548,875	\$ 34,180	\$ 187,185	\$ -	\$ 80,052	\$ 850,292
Accrued liabilities	68,891	-	1,297,244	-	-	1,366,135
Retainage payable	-	299,541	106,065	-	-	405,606
Due to other funds	601	-	-	-	73,440	74,041
Total liabilities	<u>618,367</u>	<u>333,721</u>	<u>1,590,494</u>	<u>-</u>	<u>153,492</u>	<u>2,696,074</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenues - taxes	<u>4,933,146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,933,146</u>
Total deferred inflows of resources	<u>4,933,146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,933,146</u>
FUND BALANCES						
Nonspendable:						
Prepaid items	152,491	-	-	-	-	152,491
Restricted:						
Promotion of trade and tourism	-	-	-	-	148,369	148,369
Capital projects	-	5,404,502	-	-	-	5,404,502
HOST activities	-	-	-	-	601	601
Assigned:						
Capital projects	-	-	2,507,265	-	-	2,507,265
Unassigned	<u>11,757,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,757,219</u>
Total fund balances	<u>11,909,710</u>	<u>5,404,502</u>	<u>2,507,265</u>	<u>-</u>	<u>148,970</u>	<u>19,970,447</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 17,461,223</u>	<u>\$ 5,738,223</u>	<u>\$ 4,097,759</u>	<u>\$ -</u>	<u>\$ 302,462</u>	<u>\$ 27,599,667</u>
Amounts reported for governmental activities in the statement of net position are different because:						
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the funds.						8,929,918
Some revenues are not available in the current period and, therefore, are not reported in the funds.						4,933,146
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.						(88,322)
Net position of governmental activities						<u>\$ 33,745,189</u>

The accompanying notes are an integral part of these statements.

CITY OF TUCKER, GEORGIA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	SPLOST Fund	Capital Projects Fund	CARES Act Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 2,744,898	\$ -	\$ -	\$ -	\$ -	\$ 2,744,898
Franchise taxes	2,708,352	-	-	-	-	2,708,352
Business taxes	4,534,675	-	-	-	-	4,534,675
Insurance taxes	2,680,797	-	-	-	-	2,680,797
Excise taxes	636,087	-	-	-	42,736	678,823
Hotel/Motel taxes	-	-	-	-	904,765	904,765
Licenses and permits	1,488,523	-	-	-	-	1,488,523
Fines and forfeitures	263,357	-	-	-	-	263,357
Charges for services	259,096	-	-	-	-	259,096
Intergovernmental	859,847	5,369,251	-	4,127,920	345,702	10,702,720
Contributions	534,649	-	-	-	-	534,649
Investment earnings	58,360	-	-	-	-	58,360
Miscellaneous	6,171	-	-	-	-	6,171
Total revenues	<u>16,774,812</u>	<u>5,369,251</u>	<u>-</u>	<u>4,127,920</u>	<u>1,293,203</u>	<u>27,565,186</u>
Expenditures:						
Current:						
General government	3,510,473	-	687,382	4,105,237	-	8,303,092
Judicial	451,089	-	-	-	-	451,089
Public works	324,741	3,055,909	3,055,250	-	-	6,435,900
Culture and recreation	2,019,128	316,352	1,083,045	-	-	3,418,525
Community Development	1,600,435	-	57,251	-	707,639	2,365,325
Total expenditures	<u>7,905,866</u>	<u>3,372,261</u>	<u>4,882,928</u>	<u>4,105,237</u>	<u>707,639</u>	<u>20,973,931</u>
Excess (deficiency) of revenues over expenditures	8,868,946	1,996,990	(4,882,928)	22,683	585,564	6,591,255
Other financing sources (uses):						
Transfers in	437,882	-	4,285,249	-	-	4,723,131
Transfers out	(4,114,807)	-	-	(22,683)	(585,641)	(4,723,131)
Total other financing sources (uses)	<u>(3,676,925)</u>	<u>-</u>	<u>4,285,249</u>	<u>(22,683)</u>	<u>(585,641)</u>	<u>-</u>
Net change in fund balances	5,192,021	1,996,990	(597,679)	-	(77)	6,591,255
Fund balances, beginning of year	<u>6,717,689</u>	<u>3,407,512</u>	<u>3,104,944</u>	<u>-</u>	<u>149,047</u>	<u>13,379,192</u>
Fund balances, end of year	<u>\$ 11,909,710</u>	<u>\$ 5,404,502</u>	<u>\$ 2,507,265</u>	<u>\$ -</u>	<u>\$ 148,970</u>	<u>\$ 19,970,447</u>

The accompanying notes are an integral part of these financial statements.

CITY OF TUCKER, GEORGIA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$	6,591,255
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.		2,769,382
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		120,879
Compensated absence expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds.		<u>(35,888)</u>
Change in net position - governmental activities	\$	<u><u>9,445,628</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF TUCKER, GEORGIA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Tucker, Georgia (the “City”) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City’s accounting policies are described below.

A. Reporting Entity

The City, which was incorporated by a voter approved referendum on November 3, 2015, commenced operations pursuant to the election of a mayor and council on March 1, 2016. Policy-making and legislative authority are vested in the Mayor and City Council which consists of six council members and the Mayor. The government provides such services as general government administration, judicial services through its municipal court, community development, and culture and recreation. Pursuant to the passage of an ordinance in May 2017, the City Council changed the City’s fiscal year-end from December 31st to June 30th, and thus the year ended June 30, 2021 is the City’s fourth full twelve (12) month fiscal year.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the primary government. The statement of net position includes non-current assets and non-current liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the City’s capital assets. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to those who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Major individual governmental funds are reported as separate columns in the fund financial statements.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to long-term liabilities (such as long-term debt, compensated absences and claims and judgments) are recorded only when payment is due.

Property taxes, franchise taxes, sales taxes, insurance premium taxes, hotel/motel occupancy taxes, intergovernmental grants, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

In accordance with GASB Statement No. 33, "Accounting and Financial Reporting for Non-exchange Transactions," the corresponding assets (receivables) in non-exchange transactions are recognized in the period in which the underlying exchange occurs, when an enforceable legal claim has arisen, when all eligibility requirements have been met, or when resources are received, depending on the revenue source.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (Continued)

In accordance with GASB Statement No. 34, major individual governmental funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The **General Fund** is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The **Special Purpose Local Option Sales Tax Fund (SPLOST)** is used to account for the proceeds of a sales tax levied in DeKalb County, which will be used by the City for the exclusive purpose of capital outlay projects in accordance with the voter approved sales tax referendum.

The **Capital Projects Fund** is used to account for the expenditures of money for major capital projects. This fund is general in nature and may be used to finance any capital project that the City Council designates.

The **CARES Act Fund** is a special revenue fund used to account for the Coronavirus Relief Fund grant revenue and expenditures of the City.

Additionally, the City reports the following fund types:

The **special revenue funds** account for revenues that are legally restricted to expenditures for specific purposes.

The **capital project funds** account for the acquisition and construction of major capital outlays.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Budgets

Formal budgetary accounting is employed as a management control device for the General Fund and special revenue funds of the City. The governmental funds budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Annual operating budgets are adopted for the General Fund and each special revenue fund each fiscal year through passage of an annual budget ordinance and amended as required. During the fiscal year ended June 30, 2021, the original budget was amended through supplemental appropriations. These changes are reflected in the budgetary comparison schedules.

E. Cash and Investments

The City's cash and cash equivalents includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the City.

The City's only investments are certificates of deposit, which are considered nonparticipating interest earning investment contracts. Accordingly, these items are recorded at cost.

F. Receivables

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

G. Interfund Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year as well as all other outstanding balances between funds are reported as "due to/from other funds."

H. Prepaid Items

Payments made to vendors for services that will benefit periods beyond June 30, 2021, are recorded as prepaid items in both government-wide and fund financial statements. These items are accounted for using the consumption method in that they are recorded as expenditures/expenses when consumed by the City.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Capital Assets

Capital assets, which includes equipment, is reported in the applicable governmental activities column in the government-wide financial statements. All capital assets are reported at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets are recorded at estimated acquisition value at the date of donation. The cost of normal repairs and maintenance that do not add to the value of the asset or materially extend the useful life of the asset is not capitalized.

Capital assets of the City are depreciated using the straight line method over the following useful lives:

Category	Useful Life
Buildings	15 years
Vehicles	7 years
Equipment	5-10 years
Leasehold Improvements	7-10 years

J. Deferred Inflows of Resources

In addition to liabilities, the financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balance that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item, *unavailable revenue* is only reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, franchise taxes, and insurance premium taxes as these amounts are deferred and will be recognized as inflow of resources in the period in which the amounts become available.

K. Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused paid time off. All paid time off is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. At termination, employees are paid for one half of any accumulated but unused paid time off.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Fund Balance and Net Position

Fund equity at the governmental fund financial reporting level is classified as “fund balance.” Fund equity for all other reporting is classified as “net position.”

Fund Balance – Generally, fund balance represents the difference between the assets and liabilities and deferred inflows of resources under the current financial resources measurement focus of accounting. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent.

Fund balances are classified as follows:

Nonspendable – Fund balances are reported as nonspendable when amounts cannot be spent because they are either (a) not in spendable form (i.e., items that are not expected to be converted to cash) or (b) legally or contractually required to be maintained intact.

Restricted – Fund balances are reported as restricted when there are limitations imposed on their use either through enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.

Committed – Fund balances are reported as committed when they can be used only for specific purposes pursuant to constraints imposed by a formal vote and passage of a resolution of the City Council. Only the City Council may modify or rescind the commitment through passage of a subsequent resolution.

Assigned – Fund balances are reported as assigned when amounts are constrained by the City’s intent to be used for specific purposes, but are neither restricted nor committed. The City Council, through the passage of the resolution establishing the City’s fund balance policy, has delegated the authority to assign fund balance to the City Manager and Finance Director.

Unassigned – Fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion. The City reports positive unassigned fund balance only in the General Fund.

NOTES TO FINANCIAL STATEMENTS

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Fund Balance and Net Position (Continued)

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City’s policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City’s policy to use fund balance in the following order: (1) Committed, (2) Assigned, (3) Unassigned.

Net Position – Net Position represents the difference between assets, deferred outflows of resources, liabilities, and deferred inflows of resources in reporting which utilizes the economic resources measurement focus. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used (i.e., the amount that the City has spent) for the acquisition, construction or improvement of those assets. Net position is reported as restricted using the same definition as used for restricted fund balance as described in the section above. All other net position is reported as unrestricted.

The City applies restricted resources first when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

M. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE FINANCIAL STATEMENTS AND FUND FINANCIAL STATEMENTS

A. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net change in fund balances – total governmental funds and change in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$2,769,382 difference are as follows:

Capital outlay	\$ 3,257,934
Depreciation expense	<u>(488,552)</u>
Net adjustment to increase <i>net change in fund balances - total governmental funds</i> to arrive at <i>change in net position - governmental activities</i>	<u>\$ 2,769,382</u>

NOTE 3. LEGAL COMPLIANCE – BUDGETS

The budget is officially adopted by the governing body prior to the beginning of its fiscal year, or a resolution authorizing the continuation of necessary and essential expenditures to operate the City will be adopted. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level, within the fund.

Transfers of appropriations within a department budget or within a non-departmental expenditure category require only the approval of the City Manager. Increases in appropriations in a departmental budget or in a non-departmental expenditure category, require approval of the governing body in the form of amendments to the budget ordinance.

Excess Expenditures Over Appropriations

For the year ended June 30, 2021, expenditures exceeded the budget in the following funds:

Fund/Department	Excess
CARES Act Fund	
General government	\$ 15,146
Multiple Grant Fund	
Community development	50,000

The excess of expenditures over budgets noted above were funded by expending less than budget in other functions, and greater than anticipated revenue collection.

NOTES TO FINANCIAL STATEMENTS

NOTE 4. DEPOSITS

Custodial Credit Risk – Deposits: State statutes require all deposits and investments (other than federal or state government instruments) to be covered by depository insurance or pledged securities. Amounts that exceed standard depository insurance limits are required to be collateralized either (1) individually by the financial institutions through pledged obligations of the U.S. Government, obligations backed by the full faith and credit of the U.S. Government, obligations of the State of Georgia or other states, or obligations of counties, municipalities, or public authorities of the State of Georgia, or (2) participation in the State of Georgia Secure Deposit Program. As of June 30, 2021, the financial institution holding all of the City’s deposits is a participant of the State of Georgia Secure Deposit Program, which is administered by the Office of the State Treasurer, requires participating banks holding deposits of public funds to pledge collateral at varying rates depending on tier assigned by the State. As of June 30, 2021, all of the City’s bank balances were insured and/or collateralized as defined by GASB and required by State Statutes.

Investments: As of June 30, 2021, the City had the following investments that are included in the custodial credit risk discussion above related to deposits:

<u>Description</u>	<u>Weighted Average Maturity</u>	<u>Credit Rating</u>	<u>Balance</u>
Certificates of deposit	1.5 years	N/A	\$ 835,826
Georgia Fund 1	36 days	AAAf	3,000,773
			<u>\$ 3,836,599</u>

The local government investment pool, “Georgia Fund 1” created by OCGA 36-83-8 is a stable asset value investment pool, which follows Standard and Poor’s criteria for AAAf rated money market funds and is regulated by the Georgia Office of the State Treasurer. The pool is not registered with the SEC as an investment company. The pool’s primary objectives are safety of capital, investment income, liquidity and diversification while maintaining principal (\$1 per share). The asset value is calculated weekly to ensure stability. The pool distributes earnings (net of management fees) on a monthly basis and determines participants’ shares sold and redeemed based on \$1 per share. The pool also adjusts the value of its investments to fair market value as of year-end and the City’s investment in Georgia Fund 1 is reported at fair value. At June 30, 2021, the Georgia Fund One weighted average maturity was 36 days. The City considers amounts held in Georgia Fund 1 as cash equivalents for financial statement presentation.

Increases or decreases in the fair value during the year are recognized as a component of interest income.

NOTES TO FINANCIAL STATEMENTS

NOTE 5. RECEIVABLES

Receivables at June 30, 2021, including any applicable allowances for uncollectible accounts, are as follows:

	<u>General Fund</u>	<u>SPLOST Fund</u>	<u>Nonmajor Governmental</u>
Receivables:			
Taxes	\$ 5,257,414	\$ -	\$ 103,492
Other governments	-	400,000	5,000
Total receivables	5,257,414	400,000	108,492
Less allowance for uncollectible	-	-	-
Net total receivable	<u>\$ 5,257,414</u>	<u>\$ 400,000</u>	<u>\$ 108,492</u>

NOTE 6. CAPITAL ASSETS

Capital asset activity for the City for the year ended June 30, 2021 is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Governmental activities:					
Capital assets not being depreciated:					
Land and improvements	\$ 2,482,230	\$ 230,087	\$ -	\$ -	\$ 2,712,317
Construction in progress	1,729,790	2,020,809	-	(1,729,790)	2,020,809
Total	<u>4,212,020</u>	<u>2,250,896</u>	<u>-</u>	<u>-</u>	<u>4,733,126</u>
Capital assets, being depreciated:					
Buildings and Improvements	810,350	335,203	-	1,452,927	2,598,480
Equipment	814,364	93,765	-	-	908,129
Vehicles	162,499	21,000	-	-	183,499
Leasehold Improvements	727,756	557,070	-	276,863	1,561,689
Total	<u>2,514,969</u>	<u>1,007,038</u>	<u>-</u>	<u>-</u>	<u>5,251,797</u>
Less accumulated depreciation for:					
Buildings and Improvements	(72,666)	(173,232)	-	-	(245,898)
Equipment	(375,942)	(184,993)	-	-	(560,935)
Vehicles	(35,245)	(26,214)	-	-	(61,459)
Leasehold Improvements	(82,600)	(104,113)	-	-	(186,713)
Total	<u>(566,453)</u>	<u>(488,552)</u>	<u>-</u>	<u>-</u>	<u>(1,055,005)</u>
Total capital assets being depreciated, net	<u>1,948,516</u>	<u>518,486</u>	<u>-</u>	<u>-</u>	<u>4,196,792</u>
Governmental activities capital assets, net	<u>\$ 6,160,536</u>	<u>\$ 2,769,382</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,929,918</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 6. CAPITAL ASSETS (CONTINUED)

Depreciation expense was charged to the functions of the City's governmental activities as follows:

Governmental activities:	
General government	\$ 326,829
Culture and recreation	161,723
Total depreciation expense - governmental activities	<u>\$ 488,552</u>

NOTE 7. LONG-TERM DEBT

The following is a summary of long-term debt and liability activity for the City for the year ended June 30, 2021:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Due within One Year</u>
Governmental activities:					
Compensated absences	\$ 52,434	\$ 34,983	\$ 905	\$ 88,322	\$ 22,081

For governmental activities, the compensated absences are expected to be liquidated by the General Fund.

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of June 30, 2021 is as follows:

<u>Receivable Entity</u>	<u>Payable Entity</u>	<u>Amount</u>
Nonmajor governmental funds	General Fund	\$ 601
General Fund	Nonmajor governmental funds	4,000
Capital Projects Fund	Nonmajor governmental funds	69,440
	Total	<u>\$ 74,041</u>

The outstanding balances between funds result mainly from the time lag between the dates that transactions are recorded in the accounting system and payments between funds are made.

Interfund transfers:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Nonmajor governmental funds	\$ 415,199
General Fund	CARES Fund	22,683
Capital Projects Fund	General Fund	4,114,807
Capital Projects Fund	Nonmajor governmental funds	170,442
	Total	<u>\$ 4,723,131</u>

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

NOTES TO FINANCIAL STATEMENTS

NOTE 9. HOTEL/MOTEL LODGING TAX

The City has levied an occupancy tax of 8% for the rent of a guest room at a hotel or motel in the City as authorized by the Official Code of Georgia Annotated (O.C.G.A.) §48-13-51. For the year ended June 30, 2021, the City collected \$904,765 in hotel/motel tax revenues. Of this amount, \$904,765, or 100%, was expended or transferred out to other funds for the promotion of tourism, conventions or trade shows in accordance with the provisions of O.C.G.A §48-13-51.

NOTE 10. MOTOR VEHICLE EXCISE TAX

The City has levied an excise tax on the rental of motor vehicles. The Official Code of Georgia Annotated §48-13-93 requires that all motor vehicle excise taxes be expended or obligated contractually, in accordance with state law, for promotion of tourism or the acquisition, construction, renovating, improving, maintenance and equipping of pedestrian walkways, installation of traffic lights, and street lights associated with public safety facilities or public improvements for sports and recreational facilities. During the fiscal year ended June 30, 2021, the City received \$42,736 in motor vehicle excise taxes. Of this amount, \$42,736, or 100%, was used for these purposes.

NOTE 11. OPERATING LEASES

The City leases various office space and equipment items under non-cancelable operating leases. Total costs for such leases were \$399,294 for the year ended June 30, 2021. The future minimum lease payments for these leases are as follows:

Year Ending June 30,	
2022	\$ 404,251
2023	410,246
2024	418,049
2025	426,326
2026	436,924
2027-2031	<u>2,353,736</u>
	<u>\$ 4,449,532</u>

NOTES TO FINANCIAL STATEMENTS

NOTE 12. RISK MANAGEMENT

The City is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has joined together with other municipalities in the state as part of the Georgia Interlocal Risk Management Agency Property and Liability Insurance Fund, a public entity risk pool currently operating as common risk management and insurance programs for member local governments.

As part of this risk pool, the City is obligated to pay all contributions and assessments as prescribed by the pools, to cooperate with the pool's agents and attorneys, to follow loss reduction procedures established by the funds, and to report as promptly as possible, and in accordance with any coverage descriptions issued, all incidents which could result in the funds being required to pay any claim of loss. The City is also to allow the pool's agents and attorneys to represent the City in investigation, settlement discussions and all levels of litigation arising out of any claim made against the City within the scope of loss protection furnished by the funds.

The funds are to defend and protect the members of the funds against liability or loss as prescribed in the member government contract. The fund is to pay all cost taxed against members in any legal proceeding defended by the members, all interest accruing after entry of judgment, and all expenses incurred for investigation, negotiation or defense.

The City carries commercial insurance for other risks of losses. For insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage in the past three years.

NOTE 13. COMMITMENTS AND CONTINGENCIES

Litigation

The City is a defendant in certain legal actions in the nature of claims for alleged damages to persons and property and other similar types of actions rising in the course of City operations. Liability, if any, which might result from these proceedings, would not, in the opinion of management and legal counsel, have a material adverse effect on the financial position of the City.

Contractual Commitments

The City has entered into two (2) public/private contractual partnerships for outsourced services and operations. Through these contracts with private companies, an array of operational services are provided via outsourcing. These contracts are operating contracts for which the City is continually monitoring its outsourcing needs as compared to providing services in-house. Currently, these contracts total approximately \$3.5 million (\$3 million in the General Fund, \$250,000 in the Capital Projects Fund and \$225,000 in the SPLOST Fund), subject to annual negotiation and appropriation.

NOTES TO FINANCIAL STATEMENTS

NOTE 14. JOINT VENTURE

Under Georgia law, the City, in conjunction with other cities around the Metropolitan Atlanta Georgia area, is a member of the Atlanta Regional Commission (ARC) and is required to pay annual dues thereto, which DeKalb County has paid on behalf of the City of Tucker. Membership in ARC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organization structure of ARC. ARC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the ARC. Separate financial statements may be obtained from ARC, 40 Courtland Street NE, Atlanta, Georgia 30303.

NOTE 15. DEFINED CONTRIBUTION PENSION PLANS

The City of Tucker's Internal Revenue Code Section 457 and 401(a) Plans are deferred compensation plans and qualify as a defined contribution pension plan. The Plans are administered by Newport Group. The City contributes to the 401(a) for those employees that elect the plan as a social security replacement. The City contributes 10% for those employees. Additionally, the City will match up to 4% of base income as contributions for full-time employees. Plan provisions and contribution requirements are established and may be amended by the City Council. At June 30, 2021, there were 32 plan members enrolled in the 401(a) plan and 24 members enrolled in the 457 plan. During the year ended June 30, 2021 employee contributions were \$75,887 and employer contributions were \$170,121 for both plans.

REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF TUCKER, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2021**

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 2,028,500	\$ 2,028,500	\$ 2,744,898	\$ 716,398
Franchise taxes	2,800,000	2,800,000	2,708,352	(91,648)
Business taxes	3,350,000	3,350,000	4,534,675	1,184,675
Insurance taxes	2,400,000	2,400,000	2,680,797	280,797
Excise taxes	550,000	550,000	636,087	86,087
Licenses and permits	1,017,200	1,218,550	1,488,523	269,973
Fines and forfeitures	800,000	800,000	263,357	(536,643)
Charges for services	180,000	180,000	259,096	79,096
Intergovernmental	400,000	859,847	859,847	-
Contributions	10,000	593,272	534,649	(58,623)
Investment earnings	-	-	58,360	58,360
Miscellaneous	-	-	6,171	6,171
Total revenues	13,535,700	14,780,169	16,774,812	1,994,643
Expenditures:				
Current:				
General government:				
City council	160,949	160,949	117,251	43,698
City manager	264,375	264,375	244,990	19,385
City clerk	121,309	121,309	86,233	35,076
Legal services	435,600	435,600	327,050	108,550
Facilities and buildings	481,257	531,257	504,522	26,735
Communications	503,248	503,248	450,414	52,834
IT/GIS	760,751	760,751	579,011	181,740
General operations	699,709	713,089	668,079	45,010
Finance	620,901	620,901	532,923	87,978
Contingency	2,068,882	1,981,331	-	1,981,331
Total general government	6,116,981	6,092,810	3,510,473	2,582,337
Judicial:				
Municipal court	609,991	609,991	451,089	158,902
Total judicial	609,991	609,991	451,089	158,902
Public works:				
City engineer	258,692	460,042	324,741	135,301
Total public works	258,692	460,042	324,741	135,301
Culture and recreation:				
Parks and recreation	2,268,553	2,268,553	2,019,128	249,425
Total culture and recreation	2,268,553	2,268,553	2,019,128	249,425

(continued)

CITY OF TUCKER, GEORGIA
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Budget</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Community development:				
General operations	1,288,602	1,328,914	1,298,347	30,567
Economic development	331,631	331,631	302,088	29,543
Total community development	<u>1,620,233</u>	<u>1,660,545</u>	<u>1,600,435</u>	<u>60,110</u>
Total expenditures	<u>10,874,450</u>	<u>11,091,941</u>	<u>7,905,866</u>	<u>3,186,075</u>
Excess of revenues over expenditures	<u>2,661,250</u>	<u>3,688,228</u>	<u>8,868,946</u>	<u>5,180,718</u>
Other financing sources (uses):				
Transfers in	543,750	581,579	437,882	(143,697)
Transfers out	<u>(3,205,000)</u>	<u>(4,269,807)</u>	<u>(4,114,807)</u>	<u>155,000</u>
Total other financing sources (uses)	<u>(2,661,250)</u>	<u>(3,688,228)</u>	<u>(3,676,925)</u>	<u>11,303</u>
Net change in fund balance	-	-	5,192,021	5,192,021
Fund balance, beginning of year	<u>6,717,689</u>	<u>6,717,689</u>	<u>6,717,689</u>	-
Fund balance, end of year	<u>\$ 6,717,689</u>	<u>\$ 6,717,689</u>	<u>\$ 11,909,710</u>	<u>\$ 5,192,021</u>

CITY OF TUCKER, GEORGIA
CARES ACT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ 4,127,920	\$ 4,127,920	\$ 4,127,920	\$ -
Total revenues	<u>4,127,920</u>	<u>4,127,920</u>	<u>4,127,920</u>	<u>-</u>
Expenditures:				
General government	4,090,091	4,090,091	4,105,237	(15,146)
Total expenditures	<u>4,090,091</u>	<u>4,090,091</u>	<u>4,105,237</u>	<u>(15,146)</u>
Excess of revenues over expenditures	<u>37,829</u>	<u>37,829</u>	<u>22,683</u>	<u>(15,146)</u>
Other financing uses:				
Transfers out	(37,829)	(37,829)	(22,683)	15,146
Total other financing uses	<u>(37,829)</u>	<u>(37,829)</u>	<u>(22,683)</u>	<u>15,146</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.

Hotel/Motel Tax Fund – This fund is used to account for the 8% occupancy tax collected by the City from area hotels and motels. The tax revenues in this fund are restricted by O.C.G.A 48-13-51.

Rental Car Tax Fund – This fund is used to account for the excise tax collected by the City from area rental car establishments. The tax revenues in this fund are restricted by O.C.G.A 48-13-93.

Multiple Grant Fund – This fund is used to account for federal and state funded initiatives and projects that are restricted for the specific purposes of these initiatives and projects.

Capital Projects Funds

Capital projects funds are used to account for financial resources for the acquisition, construction, and improvements of the City's capital assets.

Homestead Option Sales Tax Fund – This fund is used to account for locally funded acquisition and construction of major capital projects financed by homestead option sales tax funds.

CITY OF TUCKER, GEORGIA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

ASSETS	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	Rental Car Tax Fund	Hotel/Motel Tax Fund	Multiple Grant Fund	Homestead Option Sales Tax Fund	
Cash and cash equivalents	\$ -	\$ 148,369	\$ 45,000	\$ -	\$ 193,369
Taxes receivable	4,000	99,492	-	-	103,492
Due from other funds	-	-	-	601	601
Due from other governments	-	-	5,000	-	5,000
Total assets	\$ 4,000	\$ 247,861	\$ 50,000	\$ 601	\$ 302,462
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ -	\$ 80,052	\$ -	\$ -	\$ 80,052
Due to other funds	4,000	19,440	50,000	-	73,440
Total liabilities	4,000	99,492	50,000	-	153,492
FUND BALANCES					
Restricted:					
Promotion of trade and tourism	-	148,369	-	-	148,369
HOST activities	-	-	-	601	601
Total fund balances	-	148,369	-	601	148,970
Total liabilities and fund balances	\$ 4,000	\$ 247,861	\$ 50,000	\$ 601	\$ 302,462

CITY OF TUCKER, GEORGIA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds			Capital Projects Fund	Total Nonmajor Governmental Funds
	Rental Car Tax Fund	Hotel/Motel Tax Fund	Multiple Grant Fund	Homestead Option Sales Tax Fund	
REVENUES					
Taxes	\$ 42,736	\$ 904,765	\$ -	\$ -	\$ 947,501
Intergovernmental	-	-	345,702	-	345,702
Total revenues	<u>42,736</u>	<u>904,765</u>	<u>345,702</u>	<u>-</u>	<u>1,293,203</u>
EXPENDITURES					
Current:					
Community development	-	361,937	345,702	-	707,639
Total expenditures	<u>-</u>	<u>361,937</u>	<u>345,702</u>	<u>-</u>	<u>707,639</u>
Excess of revenues over expenditures	<u>42,736</u>	<u>542,828</u>	<u>-</u>	<u>-</u>	<u>585,564</u>
OTHER FINANCING USES					
Transfers out	(42,736)	(542,905)	-	-	(585,641)
Total other financing uses	<u>(42,736)</u>	<u>(542,905)</u>	<u>-</u>	<u>-</u>	<u>(585,641)</u>
Net change in fund balances	-	(77)	-	-	(77)
FUND BALANCES, beginning of year	<u>-</u>	<u>148,446</u>	<u>-</u>	<u>601</u>	<u>149,047</u>
FUND BALANCES, end of year	<u>\$ -</u>	<u>\$ 148,369</u>	<u>\$ -</u>	<u>\$ 601</u>	<u>\$ 148,970</u>

CITY OF TUCKER, GEORGIA
RENTAL CAR TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 90,000	\$ 90,000	\$ 42,736	\$ (47,264)
Total revenues	<u>90,000</u>	<u>90,000</u>	<u>42,736</u>	<u>(47,264)</u>
Other financing uses:				
Transfers out	(90,000)	(90,000)	(42,736)	47,264
Total other financing uses	<u>(90,000)</u>	<u>(90,000)</u>	<u>(42,736)</u>	<u>47,264</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CITY OF TUCKER, GEORGIA
HOTEL/MOTEL TAX FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 1,100,000	\$ 1,100,000	\$ 904,765	\$ (195,235)
Total revenues	<u>1,100,000</u>	<u>1,100,000</u>	<u>904,765</u>	<u>(195,235)</u>
Expenditures:				
Community development	440,000	440,000	361,937	78,063
Total expenditures	<u>440,000</u>	<u>440,000</u>	<u>361,937</u>	<u>78,063</u>
Excess of revenues over expenditures	<u>660,000</u>	<u>660,000</u>	<u>542,828</u>	<u>(117,172)</u>
Other financing uses:				
Transfers out	(660,000)	(808,446)	(542,905)	265,541
Total other financing uses	<u>(660,000)</u>	<u>(808,446)</u>	<u>(542,905)</u>	<u>265,541</u>
Net change in fund balance	-	(148,446)	(77)	148,369
Fund balance, beginning of year	<u>148,446</u>	<u>148,446</u>	<u>148,446</u>	<u>-</u>
Fund balance, end of year	<u>\$ 148,446</u>	<u>\$ -</u>	<u>\$ 148,369</u>	<u>\$ 148,369</u>

CITY OF TUCKER, GEORGIA
MULTIPLE GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL (GAAP BASIS)
FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance With Final Budget
	Original	Final		
Revenues:				
Intergovernmental	\$ 295,702	\$ 295,702	\$ 345,702	\$ 50,000
Total revenues	<u>295,702</u>	<u>295,702</u>	<u>345,702</u>	<u>50,000</u>
Expenditures:				
Community development	295,702	295,702	345,702	(50,000)
Total expenditures	<u>295,702</u>	<u>295,702</u>	<u>345,702</u>	<u>(50,000)</u>
Net change in fund balance	-	-	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF TUCKER, GEORGIA
SCHEDULE OF EXPENDITURES OF
SPECIAL PURPOSE LOCAL OPTION SALES TAX
FOR THE YEAR ENDED JUNE 30, 2021

<u>Project</u>	<u>Original and Current Estimated Cost</u>	<u>Prior Year</u>	<u>Current Year</u>	<u>Total</u>
SPLOST - 2017 SERIES				
Roads and drainage	\$ 19,500,000	\$ 6,613,602	\$ 2,893,407	\$ 9,507,009
Multi-modal transportation consisting of, sidewalks, paths and bikeways projects	6,000,000	572,225	162,502	734,727
Fire facilities and citywide safety equipment	2,400,000	-	-	-
Parks and recreation system and public facilities	2,100,000	502,968	316,352	819,320
	<u>\$ 30,000,000</u>	<u>\$ 7,688,795</u>	<u>\$ 3,372,261</u>	<u>\$ 11,061,056</u>

STATISTICAL SECTION

This part of the City of Tucker’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City’s overall financial health.

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Financial Trends40

These schedules contain trend information to help the reader understand how the City’s financial performance and well-being have changed over time.

Revenue Capacity42

These schedules contain information to help the reader assess the City’s most significant local revenue source, business and occupation taxes.

Business and occupation taxes is the City’s largest own-source revenue and accordingly, the City has provided information regarding that revenue base along with the principal revenue payers.

The accompanying tables do not include a schedule of the City’s rates with regard to business licenses (taxes) due to the significant number of potential rates that could be charged to an applicant seeking a business license. To obtain a business license from the City, applicants must provide information on their estimated gross receipts (less allowable deductions such as sales, use, and/or excise taxes, out of state sales, etc.) which are then multiplied by the tax rate for the applicant’s business as determined by the North American Industry Classification System (NAICS). The list of complete NAICS codes can be obtained from the United States Census Bureau by going to: <https://www.census.gov/eos/www/naics/>

Demographic and Economic Information45

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City’s financial activities take place.

Operating Information48

These schedules contain service and capital asset data to help the reader understand how the information in the City’s financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial report. This is the City’s fourth full year of financial statements. For comparison purposes, schedules presented only include information beginning with fiscal year 2018. Additionally, the City has no long-term debt outstanding, and, therefore, has not presented debt capacity information.

CITY OF TUCKER, GEORGIA

NET POSITION BY COMPONENT LAST FOUR FISCAL YEARS (accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Governmental activities:				
Net investment in capital assets	\$ 8,524,312	\$ 5,589,411	\$ 3,087,202	\$ 1,449,915
Restricted	5,853,013	4,127,684	3,063,178	1,707,992
Unrestricted	19,367,864	14,582,466	12,894,626	10,720,340
Total governmental activities net position	<u>\$ 33,745,189</u>	<u>\$ 24,299,561</u>	<u>\$ 19,045,006</u>	<u>\$ 13,878,247</u>

CITY OF TUCKER, GEORGIA

CHANGES IN NET POSITION LAST FOUR FISCAL YEARS (accrual basis of accounting)

	2021	2020	2019	2018
Expenses				
Governmental activities:				
General government	\$ 7,681,726	\$ 7,861,329	\$ 5,631,402	\$ 4,424,087
Judicial	451,089	50,649	44,108	5,750
Public works	5,200,552	6,407,736	6,514,636	100,145
Community development	2,375,084	554,814	672,181	498,622
Culture and recreation	2,531,986	2,546,583	1,629,557	380,684
Total governmental activities expenses	<u>18,240,437</u>	<u>17,421,111</u>	<u>14,491,884</u>	<u>5,409,288</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	852,251	438,897	771,566	434,978
Community development	899,629	1,290,723	589,166	589,166
Culture and recreation	259,096	206,469	-	-
Operating grants and contributions:				
General government	4,127,920	-	-	-
Community development	345,702	-	-	-
Capital grants and contributions:				
Public works	5,725,408	4,915,118	7,122,784	1,541,559
Culture and recreation	503,690	909,063	579,539	1,038,200
Total governmental activities program revenues	<u>12,713,696</u>	<u>7,760,270</u>	<u>9,063,055</u>	<u>3,603,903</u>
Total program revenues	<u>\$ 12,713,696</u>	<u>\$ 7,760,270</u>	<u>\$ 9,063,055</u>	<u>\$ 3,603,903</u>
Net (expense)/revenue				
Governmental activities	<u>\$ (5,526,741)</u>	<u>\$ (9,660,841)</u>	<u>\$ (5,428,829)</u>	<u>\$ (1,805,385)</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Sales taxes	\$ -	\$ -	\$ -	\$ 355,793
Property taxes	2,753,419	2,279,547	-	-
Franchise taxes	2,609,515	3,013,321	3,024,213	2,467,828
Excise taxes	678,823	656,404	624,835	636,033
Business taxes	4,534,675	3,439,804	3,268,123	3,461,176
Hotel/Motel taxes	904,765	946,994	1,159,842	1,134,169
Insurance taxes	2,891,992	2,764,146	2,381,149	2,795,288
Unrestricted investment earnings	58,360	168,987	95,666	-
Miscellaneous revenues	540,820	1,646,193	41,760	11,838
Total governmental activities	<u>14,972,369</u>	<u>14,915,396</u>	<u>10,595,588</u>	<u>10,862,125</u>
Total primary government	<u>\$ 14,972,369</u>	<u>\$ 14,915,396</u>	<u>\$ 10,595,588</u>	<u>\$ 10,862,125</u>
Change in Net Position				
Governmental activities	<u>\$ 9,445,628</u>	<u>\$ 5,254,555</u>	<u>\$ 5,166,759</u>	<u>\$ 9,056,740</u>

CITY OF TUCKER, GEORGIA
FUND BALANCES OF GOVERNMENTAL FUNDS
LAST FOUR FISCAL YEARS
(modified accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund				
Nondisposable	\$ 152,491	\$ 95,955	\$ 41,161	\$ 48,378
Restricted	-	-	-	463,926
Unassigned	11,757,219	6,621,734	5,365,778	6,114,571
Total General fund	<u>\$ 11,909,710</u>	<u>\$ 6,717,689</u>	<u>\$ 5,406,939</u>	<u>\$ 6,626,875</u>
All other governmental funds				
Restricted	\$ 5,553,472	\$ 3,556,559	\$ 2,848,239	\$ 1,244,066
Assigned	2,507,265	3,104,944	2,981,825	-
Total all other governmental funds	<u>\$ 8,060,737</u>	<u>\$ 6,661,503</u>	<u>\$ 5,830,064</u>	<u>\$ 1,244,066</u>

CITY OF TUCKER, GEORGIA
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST FOUR FISCAL YEARS
(modified accrual basis of accounting)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Revenues				
Taxes	\$ 14,252,310	\$ 12,793,811	\$ 10,509,692	\$ 7,457,896
Licenses and permits	1,488,523	1,659,719	1,063,354	901,976
Fines and forfeitures	263,357	66,321	66,225	11,244
Charges for services	259,096	209,969	231,153	110,924
Intergovernmental	10,702,720	5,284,185	7,384,623	1,541,559
Contributions	534,649	264,039	41,760	11,713
Investment earnings	58,360	168,987	95,665	-
Miscellaneous	6,171	1,382,234	-	125
Total revenues	<u>27,565,186</u>	<u>21,829,265</u>	<u>19,392,472</u>	<u>10,035,437</u>
Expenditures				
General government	8,303,092	9,571,455	6,776,692	4,467,071
Judicial	451,089	50,649	44,108	5,750
Public works	6,435,900	6,407,736	6,514,636	63,285
Culture and recreation	3,418,525	3,103,973	2,018,793	557,940
Community development	2,365,325	553,263	672,181	498,622
Capital outlay	-	-	-	36,860
Total expenditures	<u>20,973,931</u>	<u>19,687,076</u>	<u>16,026,410</u>	<u>5,629,528</u>
Excess of revenues over expenditures	<u>6,591,255</u>	<u>2,142,189</u>	<u>3,366,062</u>	<u>4,405,909</u>
Other Financing Sources (Uses)				
Transfers in	4,723,131	7,304,555	8,315,327	791,888
Transfers out	<u>(4,723,131)</u>	<u>(7,304,555)</u>	<u>(8,315,327)</u>	<u>(791,888)</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 6,591,255</u>	<u>\$ 2,142,189</u>	<u>\$ 3,366,062</u>	<u>\$ 4,405,909</u>

CITY OF TUCKER, GEORGIA
PRINCIPAL BUSINESS AND OCCUPATION TAXPAYERS
CURRENT AND THREE YEARS AGO

Business and Occupation Taxpayer	2021			2018		
	Revenue	Rank	Percentage of Total Revenue	Revenue	Rank	Percentage of Total Revenue
Quest Diagnostics, Inc	\$ 242,152	1	5.34 %	\$ 198,539	1	5.74 %
Laboratory Corporation	194,230	2	4.28			
Sam' Club	97,479	3	2.15	87,890	3	2.54
Carolina Handling LLC	64,557	4	1.42	70,478	5	2.04
Star Importers and Wholesalers	49,033	5	1.08			
Bank of America	25,936	6	0.57			
BMC East LLC	42,445	7	0.94	36,688	10	1.06
Walmart	36,669	8	0.81			
PNC Bank	17,555	9	0.39			
LMI Systems, Inc	32,898	10	0.73	42,053	8	1.21
AMEC Foster Wheeler Kamtech, Inc.				102,159	2	2.95
Williams Plant Service				78,378	4	2.26
Williams Specialty Service				66,404	6	1.92
AMEC Foster Wheeler E&C Services, Inc.				48,203	7	1.39
Brightview Landscape Development				39,109	9	1.13
Totals	\$ 802,954		17.71 %	\$ 769,901		22.24 %

Source: City of Tucker Finance Department

CITY OF TUCKER, GEORGIA

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST FOUR FISCAL YEARS

Fiscal Period	Population (1)	Personal Income (amounts expressed in thousands) (1)	Per Capita Personal Income (1)	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
2021	37,205	\$ 1,488,274	\$ 40,002	44.4	5,302	4.8 %
2020	36,385	1,408,245	38,704	43.5	5,296	3.6
2019	36,206	1,323,402	36,552	40.6	5,349	3.5
2018	36,653	1,386,070	37,816	41.5	3,426	2.0

(1) Source: U. S. Bureau of Labor Statistics

(2) Source: DeKalb County Board of Education

(3) Source: Georgia Department of Labor

Note: School enrollment is based on beginning of school year.

CITY OF TUCKER, GEORGIA

PRINCIPAL EMPLOYERS CURRENT AND THREE YEARS AGO

Employer	Description	2021			2018		
		Employees (1)	Rank	Percentage of Total City Employment	Employees (1)	Rank	Percentage of Total City Employment
Quest Diagnostics, Inc	Medical Laboratories	830	1	10.08 %	1,000	1	12.14 %
Carolina Handling, LLC		698	2	8.47			
AMEC Foster Wheeler Power & Process	Construction & Mining Machinery & Equipment	421	3	5.11	500	2	6.07
Inland Seafood Inc	Fish & Seafoods	420	4	5.10	436	4	5.29
AMEC Foster Wheeler Services		418	5	5.07			
Pepsico	Beverage	374	6	4.54			
Hormel Foods Corp	Meats & Meat Products	331	7	4.02	375	5	4.55
Brill, Inc	Bakery	326	8	3.96			
Flowers Baking	Bakery	319	9	3.87			
Yellowpages.com LLC	Printing	274	10	3.33			
Macy's Logistic & Operations	Department Stores				450	3	5.46
LabCorp	Medical Laboratories				350	6	4.25
Ricoh Americas Corp	Office Equipment				350	7	4.25
CSM Bakery Solutions, LLC	Food Preparations, Other				300	8	3.64
Emory Univ Orthopedics & Spine Hospital	Hospitals, General Medical & Surgical				300	9	3.64
Walmart	Department Stores				300	10	3.64
Totals		4,411		53.55 %	4,361		52.94 %

(1) Source: 2021 individual employer's business license filing.

CITY OF TUCKER, GEORGIA

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION LAST FOUR FISCAL YEARS

Function	2021	2020	2019	2018
City Manager/Assistant City Manager	1	1	3	3
City Clerk/Receptionist	3	3	1	1
Municipal Court	2			
Finance/Licensing	5	5	4	3
IT/GIS	2	2	2	2
Culture and Recreation	12	5	3	5
Economic Development	2	2	1	1
Communications	5	5	3	3
Community Development/Planning-Zoning	4	3	3	3
Code Enforcement	3	3	2	2
Building/Land Development	4	3	3	3
Total	<u>43</u>	<u>32</u>	<u>25</u>	<u>26</u>

Source: City of Tucker Human Resources Department

NOTE: All full-time employees, except the City Manager, work for CH2M Hill/Jacobs, either directly or through sub-contracts.

CITY OF TUCKER, GEORGIA

OPERATING INDICATORS BY FUNCTION LAST FOUR FISCAL YEARS

Function	2021	2020	2019	2018
General government				
Ordinances approved	18	30	30	27
Court cases	2468	590	266	114
Police				
Calls for Service	N/A	N/A	N/A	N/A
Part 1 Crimes Reported	N/A	N/A	N/A	N/A
Traffic citation issued	N/A	N/A	N/A	N/A
Physical Arrest	N/A	N/A	N/A	N/A
Fire				
Incident responses	*	*	*	*
Average response time	*	*	*	*
Fire Safety programs conducted	*	*	*	*
inspection conducted	*	*	*	*
Public works				
Average days to repair pothole	N/A	N/A	N/A	N/A
Community Development				
New building permits issued	1374	223	366	N/A
Parcels annexed	-	35	5	18
Culture and Recreation				
Annual program registrants	4041	1300	750	750

Sources: Various City and County departments.

* - The Fire and Public Works functions are included in an intergovernmental agreement with DeKalb County.

N/A - services are not currently provided in 2021 or data is not available in 2021, but will be available in future years.

CITY OF TUCKER, GEORGIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST FOUR FISCAL YEARS

Function/Program	2021	2020	2019	2018
General Government				
Buildings	1	1	1	-
Land (acres)	1.4	1.4	1.4	1.4
Parks - active and passive				
Buildings	1	1	-	-
Vehicles	4	4	2	-
Park acreage	312	312	312	290
Greenway and walking trails (miles)	15	15	15	15
Athletic fields	9	9	9	9
Swimming pools	2	2	1	1
Tennis courts	6	6	4	4
Recreation buildings	1	1	1	1
Playgrounds	6	6	6	6
Picnic shelters/restrooms	9	9	9	9

Source - City finance department.