

# 2019

## Annual Operating & Capital Budget



# City of Tucker

*Established 1892 ~ Incorporated 2016*

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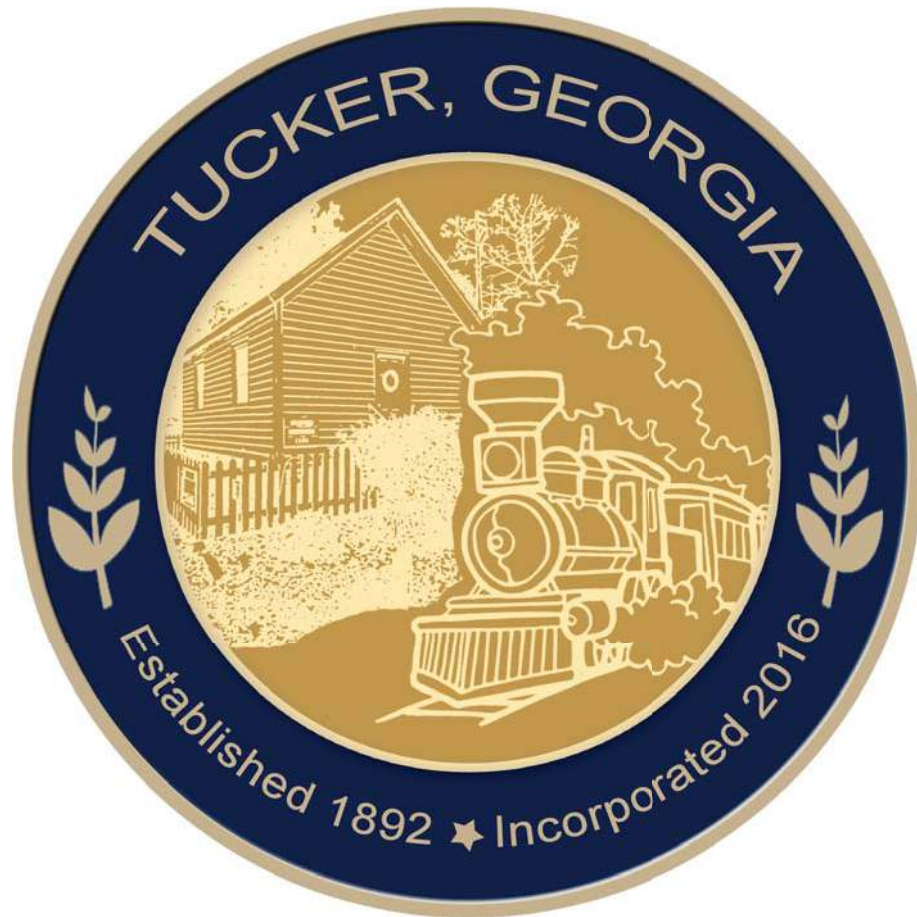
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**APPROVED  
ANNUAL OPERATING  
& CAPITAL BUDGET**

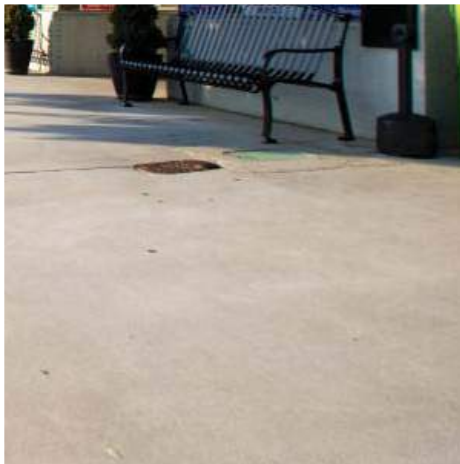


**FISCAL YEAR 2019  
JULY 1, 2018 - JUNE 30, 2019**

**City of Tucker, Georgia**

# GENERAL INFORMATION

## Section 1



# TUCKER CITY COUNCIL

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 operates under a council-manager form of government. The Tucker City Council is comprised of a mayor and six council members elected by the people on a non-partisan ballot for four-year terms.



**Frank Auman**  
Mayor



**Pat Soltys**  
District 1, Post 1



**Bill Rosenfeld**  
District 1, Post 2



**Matt Robbins**  
District 2, Post 1



**Noelle Monferdini**  
District 2, Post 2



**Michele Penkava**  
District 3, Post 1



**Anne Lerner**  
District 3, Post 2





# City of Tucker

OFFICE OF  
THE CITY  
MANAGER

Tami Hanlin  
City Manager

Cindy Jenkins  
Assistant  
City Manager

April 23, 2018

To the Honorable Mayor, City Council and the Citizens of Tucker:

We are pleased to present to you the City of Tucker's Annual Operating and Capital Budget for Fiscal Year 2019. The objective of the City's budget is to provide a management tool by which our local government can unite its budgeting efforts to provide quality services while operating within available resources. This process results in an updated financial plan and provides critical data analysis necessary for strategic decision-making.

## BUDGET PROCESS

The fiscal year 2019 budget process began in February with distribution of historical data and forms to all the department directors. Each department formulated budgets in three major areas: maintenance & operating, operating initiatives, and capital project requests. Concurrent with departmental budgeting, finance staff completed the first draft of a personnel budget as well as formulated initial revenue estimates.

In Mid-March, each department director met with the city manager and finance manager to review their budget requests. Each request was carefully evaluated by the city manager, assistant city manager, and finance manager and consideration was given to the priorities identified by the department director and available funding sources. Consideration was also given to the strategies identified in the 2018-2019 Strategic Plan.

The budget was first presented during the April 9, 2018 Council meeting. This was followed by a public hearing on April 9, 2018 to discuss budget modifications and to refine the draft budget document. A second public hearing was held during the April 23, 2018 Council meeting where the final budget was officially presented and adopted. Public input was encouraged throughout the budget process.

# BUDGET BRIEF

The City of Tucker budget provides a detailed fiscal operating plan that projects estimated revenues and expenditures. The balanced budget is based on the priorities and policies of the Mayor and City Council. The City Manager is responsible for working with the City departments to identify specific projects and staffing levels which align with the Mayor and Council goals. The budget is also a tool to drive implementation and control spending throughout the fiscal year.

The primary sources of revenue for Tucker are: Business & Occupational Taxes, Franchise Fees, three (3) taxes/fees related to alcohol, insurance licenses fees, and fees related to building and permitting. The estimated revenue for fiscal year 2019 is \$10,492,875 based on the historical data from DeKalb County. It is projected that the City will see a significant increase in revenues starting in late 2019 when the City will receive funds from the State Insurance Commission in the form of Insurance Premium Taxes.



Expenditures are increasing as the City moves from a small startup staff to an appropriately sized organization designed to meet the service requirements of the City. The guiding principal behind staffing is cross training and efficiency in order to avoid over spending and/or overstaffing. A lean, responsive organization which provides excellent customer service is the goal. The other factor which impacts spending in operations are project costs. For fiscal year 2019, the projects are focused on technology and foundational studies. The technology needs include the selection and purchase of a robust piece of software which will meet the needs of most of the city functions and the redesign of the City website. Both of these projects will improve the citizen experience and increase the effectiveness of staff. The other big category is consultant lead studies. These studies will provide the basic information the Mayor, Council and staff will need to make tactical and long term, strategic decisions for the City. The largest studies are the Master Plans for Parks and Recreation and Transportation. Other studies are smaller in scope and aimed towards refining many aspects of the zoning and land use functions.

# TUCKER HISTORY



Tucker is located in northeastern DeKalb County, 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 city until 2016, Tucker has been on the map and in the hearts of residents for over a century.

The Tucker community dates back to the early 1800s when a war veteran named Greenville Henderson was given 3,000 acres of land by the governor of Georgia as a reward for his service. Henderson settled on this land, which includes much of modern-day Tucker. The civic-minded, hands-on nature that has characterized this community for so many years extends back to Henderson and the earliest settlers, four of whom are buried in Tucker. In 1864, Union troops moved into Tucker, using Browning Courthouse as a post in advance of efforts to destroy Confederate railroad lines. Troops then marched along Fellowship Road to Stone Mountain to complete the job, taking up two miles of railroad and laying waste to other Confederate resources.

In 1892, the Georgia, Carolina and Northern built a railroad through what is now Tucker’s downtown. That was also the year that Tucker got its post office, run by postmaster Alpheus Chewning. These are the factors that led to the widely held belief of 1892 being the year Tucker was founded.

Over the course of the next century, Tucker grew and developed, while still maintaining its small-town charm. Cofer Bros. hardware store (1919) and Matthews Cafeteria (1955) remain Main Street staples, as does the annual Tucker Day celebration, which takes place on the second Saturday in May.





# TUCKER TODAY

Currently, 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 operates under a council-manager form of government. The Tucker City Council is comprised of a mayor and six council members elected by the people on a non-partisan ballot for four-year 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 2020.

The Mayor and City Council are Tucker’s legislative and policymaking body, enacting City ordinances and passing an annual budget. They work in cooperation with the city manager, who is responsible for overseeing all city staff, as well as ensuring city services and intergovernmental agreements are carried out per Council’s mandate.

The City of Tucker covers more than 20 square miles with a population of over 35,000 residents. It provides core services including planning and zoning, code enforcement and parks and recreation. Other services like water and sewer, public works and sanitation happen through intergovernmental agreements (IGAs) with DeKalb County. Law enforcement is provided through an IGA with DeKalb County Police. Officers from the Tucker Precinct enforce laws and ordinances throughout the boundaries of the City. Tucker is also home to the headquarters for DeKalb County’s Police and Fire Rescue operations.

Top 10 Tucker Business Licenses, 2018	
License Fee	Classification
\$ 201,929.40	All Other Business Support Services
\$ 147,124.56	Commercial and Institutional Building Construction
\$ 138,991.76	Other Management Consulting Services
\$ 133,263.67	Discount Department Stores
\$ 121,982.16	Electrical Contractors and Other Wiring Installation Contractors
\$ 66,429.82	All Other Miscellaneous Store Retailers (except Tobacco Stores)
\$ 59,241.94	Engineering Services
\$ 50,162.19	Gasoline Stations with Convenience Stores
\$ 46,903.39	Vending Machine Operators
\$ 46,781.90	Other Miscellaneous Nondurable Goods Merchant Wholesalers



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 2,000 licensed businesses.

DeKalb County Department of Education oversees public schools in the City of Tucker. The Tucker Cluster elementary schools include Brockett, Idlewood, Livsey, Midvale and Smoke Rise. Students from those schools move on to Tucker Middle School and then Tucker High School. Tucker Middle School is the newest of the cluster schools, having been built in 2004. Tucker High School was rebuilt in 2008, while the district has money earmarked for a new Smoke Rise Elementary in the coming years.

Tucker's budget may look different from a traditional city budget. That is because the City entered into a public-private partnership in 2016, a beneficial arrangement that continues today. Staffing at City Hall, the City Hall Annex and Tucker Recreation Center is handled by industry leader Jacobs. Technology firm InterDev provides IT and GIS services and staffing for the City.

# BUDGET CALENDAR

The Budget calendar is dictated by the City Charter, thus, planning activities happen around the same time each year.

## PROPOSED BUDGET CALENDAR FOR FISCAL YEAR 2019/2020

### January 30

Budget Kickoff Meeting

### February 1-28

City Manager & Finance Manager meet with Department Heads to gather capital and operating requests

### March 1

City Manager presents preliminary budget to City Council

### March 25

Council Meeting: Public Hearing & 1st read of budget ordinance

### April 1 & 15

Budget Work Sessions with staff & City Council

### April 22

Council Meeting: budget adopted

### May 1

Budget must be approved

### July 1

Budget year commences





# FINANCIAL POLICIES & PROCEDURES



## ACCOUNTING POLICIES

The City shall maintain a system of financial monitoring and reporting, and reporting for all operations and funds in order to provide an effective means of ensuring that financial integrity is not compromised. In addition, such practices shall provide City officials with the necessary resources in order to make sound financial decisions.

### **SCOPE**

This policy applies to all accounting records that are under the management of the City's Department of Finance.

### **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)**

The City will establish and maintain a high standard of accounting practices. Accounting standards will conform to generally accepted accounting principles of the United States as promulgated by the Governmental Accounting Standards Board (GASB). The City also will follow the Financial Accounting Standards Board's pronouncements, as applicable.

### **FUND STRUCTURE**

The City will maintain the minimum number of funds consistent with legal compliance and sound financial administration. The City will adhere to the mandatory fund structure included in the Georgia Department of Community Affairs' (DCA) chart of accounts (see below). Funds shall be classified in conformity with GAAP. Further, all funds shall be reported within the annual financial statements.

### **CHART OF ACCOUNTS**

The Georgia General Assembly passed the Local Government Uniform Chart of Accounts and Reporting Act in 1997 (House Bill 491). This law requires the DCA to prepare and issue a standardized chart of

accounts for Georgia governments. The City shall implement and utilize the account classifications as the chart of accounts prescribes.

## AUDITING POLICIES



Georgia Law on Local Government Audits, O.C.G.A. Section 36-81-7, requires an independent annual audit for the City. The annual independent audit shall be conducted in accordance with generally accepted auditing standards (GAAS) and generally accepted governmental auditing standards (GAGAS). In addition, the City shall comply with the requirements of the General Accounting Office (GAO) and the Office of Management and Budget (OMB) when audits are conducted relating to federal funding, consistent with the 1996 (and any future) amendments to the Single Audit Act.

### **SCOPE**

This policy applies to all funds that are the responsibility and under the management of the City of Tucker and its Department of Finance.

### **AUDITOR QUALIFICATIONS**

A properly licensed Georgia independent public accounting firm shall conduct the audit.

### **CHOOSING THE AUDIT FIRM**

Every three to five years, the City will issue a request for proposals to choose an audit

firm for a period of three years with two one-year renewal options. The City will request two proposals from qualified public accounting firms. One proposal shall contain the firm's costs and a second will contain the firm's qualifications. The cost proposals shall only be opened after three qualified firms are determined. When awarding the contract for the independent audit, not less than 70% of the decision will be based upon technical qualifications rather than cost.

### **AUDITING AGREEMENT**

The agreement between the independent auditor and the City shall be in the form of a written contract or an engagement letter. The contract or engagement letter shall include the request for proposal as an appendix to the written document and all issues addressed in the request for proposal shall be required as part of the contract or engagement letter.

### **INTERNAL AUDIT**

The City shall develop, and once developed, maintain a strong internal audit function to apply financial practices and policies to transactions. The City shall develop accounting practices and procedures, which will be documented for use in internal control evaluation. Council shall appoint an internal auditor to audit the financial records and expenditures of City funds and to report the results of such audits in writing to Council at times and intervals set by the Council but no less than quarterly. Such audit reports shall, at a minimum, identify all City expenditures and other financial matters that the internal auditor either determines are not in compliance with or cannot conclusively be determined to be in compliance with (a) the provisions of the charter, (b) the applicable budget, and (c) applicable ordinances, resolutions, or other actions duly adopted or approved under the provisions of the charter.



## FINANCIAL REPORTING POLICIES



The Department of Finance shall develop and maintain an ongoing system of financial reporting to meet the information needs of the government, authorities, and regulatory agencies. In addition, the City Manager, Mayor, Council, Department Heads and the public shall have access to reports to allow them to monitor, regulate, and to use as a basis for future financial decisions.

### ***FINANCIAL REPORTING TO THE CITY COUNCIL***

On a monthly basis, the Finance Department shall prepare and present a summarized "Statement of Revenues and Expenditures" to the City Council for all of the City's operating funds. The City also shall prepare a "Capital Project" report outlining appropriations (if any), expenses, outstanding encumbrances, and available appropriable balances.

### ***FINANCIAL REPORTING TO THE ADMINISTRATION***

In addition to the external reporting detailed above, the Finance Department shall coordinate the reporting needs of each department in order to design and implement those reports which the departments need to make sound business decisions. At a minimum, departments will receive reports detailing monthly

department financial activity including expenses, any personnel costs in excess of the approved budget, and recommended budget line item re-allocations.

## BUDGETARY POLICIES



The budget process provides the primary mechanism by which key decisions are made regarding the levels and types of services to be provided within estimated resources. Budget policy guides this process. Budget policy also directs the City's financial health and stability.

Georgia law (e.g., O.C.G.A. 36-81-2 et seq.) provides the budget requirements for Georgia local governments. The information below provides an outline of the City's application of those laws.

The City's goal will be to adopt operating budgets where current revenues equal anticipated expenditures. All departments supported by the resources of this City must function within the limits of the financial resources identified or available specifically to them. A balance must be struck between revenues and expenditures, so that the public can realize the benefits of a strong



and stable government. It is important to understand that this policy is applied to budget entities over periods of time which extend beyond current appropriations. By law, budgets cannot exceed available resources, defined as revenues generated in the current period added to balances carried forward from prior years. Temporary shortages, or operating deficits, can and do occur, but they are not tolerated as extended trends.

### **SCOPE**

This policy applies to all budgeted funds, which are the responsibility, and under the management of the City of Tucker and its Department of Finance.

### **FINANCING CURRENT COSTS**

Current costs shall be financed with current revenues, including the use of authorized fund balances. The City shall avoid balancing current expenditures through the obligation of future years' resources.

However, the City may enter into short-term borrowing should a critical need arise.

### **BUDGET OBJECTIVE BY TYPE OF FUND**

The following budget objectives are established for the different funds the City uses:

#### **General Fund**

The annual budget for the General Fund shall provide for general government operations of the City and maintain working capital necessary for the City's financial health and stability.

#### **Capital Project Fund(s)**

The City adopts project budgets for each of its capital project funds. These adopted appropriations do not lapse at the end of a fiscal year; rather they remain in effect until project completion or re-appropriation by City Council.

Additionally, the City classifies funds as either operating funds or non-operating funds. Operating funds are those funds that include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are necessary to continue the daily operations of the City. The General Fund will always be an operating fund. Non-operating funds are those funds that do not include appropriations for the payment of salary/benefits and whose maintenance & operating appropriations are not critical to the daily operations of the City.

## **OPERATING BUDGET POLICIES**



The operating budget shall be prepared on an annual basis and include those funds that are subject to annual appropriation (all funds excluding the Capital Project Funds). Prior year budget appropriations and prior year actual data will be provided as reference data, with the current year appropriation and projection of expenditures. At a minimum, the City shall adopt annual balanced budgets for the general fund in accordance with O.C.G.A. 36-81-3. The annual proposed budget should be submitted to the governing authority while being held by the Department of Finance for public review/inspection in accordance with O.C.G.A. 36-81-3. Public meetings will be conducted after proper advertisement prior to the City Council adopting and approving the annual budget document. (O.C.G.A. 36-81-5 and 36-81-6).

## **DEPARTMENTAL APPROPRIATIONS**

The budget shall be developed based upon "line-item" expenditures within each department. This type of budget focuses on categories of expenditures such as personal services, contractual services, supplies, equipment, etc. within each department. At a minimum, each department's appropriation in each fund shall be detailed within the budget document. (O.C.G.A. 36-81-3 and 36-81-5).

## **PERFORMANCE BUDGET**

In addition to requesting expenditures by line item, the budget document shall include "performance" budget information. A performance budget provides information of each of the departments' goals and objectives to be accomplished in the upcoming budget year. A performance budget also utilizes "Accomplishments" which measure performance of services rendered and department efficiency/effectiveness on a historical basis and project targets of the indicators for the upcoming budget year. The City shall strive to minimize and reduce, if possible, staffing levels required to accomplish its service delivery.

## **BUDGET PREPARATION CATEGORIES**

Each department shall submit budget requests separately for:

### **Current Services**

A current services budget is defined as that level of funding which is necessary to provide the same level of service for the upcoming year that is currently being provided. The current services budget will include replacement of capital equipment and maintenance of existing systems.

### **Expanded Services**

An expanded services budget includes funding requests associated with new services, additional personnel or new capital projects/equipment.

## **BALANCED BUDGET**

The budget shall be balanced for each budgeted fund. Total anticipated revenues plus that portion of fund balance in excess of authorized reserves that is designated as a budget-funding source shall equal total estimated expenditures for each fund.

## **BASIS OF BUDGETING**

Neither GAAP nor Georgia statutes address a required basis of budgeting; however, the City shall adopt budgets in conformity with GAAP for all budgeted funds. All governmental funds shall use the modified accrual basis of accounting and proprietary funds shall use the accrual basis of accounting for budgeting purposes.

## **LEVEL OF BUDGET ADOPTION AND CONTROL**

All budgets shall be adopted at the legal level of budgetary control, which is the department level within each individual fund.

## **BUDGET STABILIZATION RESOURCES**

The City shall establish a fund balance reserve in all operating funds for working capital. The purpose of working capital is to cover the cost of expenditures caused by unforeseen emergencies, cover shortfalls caused by revenue declines, and to eliminate any short-term borrowing for cash flow purposes. This reserve shall accumulate and then be maintained at an amount that represents no less than four (4) months of operating and debt expenditures (approximately 33% of budgeted expenditures).

## **UTILIZATION OF PRIOR YEAR'S FUND BALANCE IN BUDGET**

If necessary, the City may use fund balance in excess of the reserve for working capital as a funding source for that fund's budget in any given year. The amount of unreserved fund balance shall be estimated conservatively,

taking into consideration future year needs. The minimum requirement for the reserve for working capital, equal to four (4) months of operating and debt expenditures, must first be met before utilizing the excess fund balance as a funding source for the budget. The utilization of fund balance shall be deemed a use of one-time revenues for budgeting purposes.

### ***APPROPRIATION LAPSES AT YEAR END***

All operating budget appropriations (including encumbered appropriations) shall lapse at the end of a fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against a department's subsequent year appropriation.

### ***BUDGET CONTROL REPORTS***

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments timely monthly financial reports comparing actual revenues and outstanding encumbrances and expenditures with budgeted amounts.

### ***AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS***

The budget is a dynamic rather than static plan, which requires adjustments and formal budget amendments as circumstances change. The City Council must approve all increases in total departmental appropriations.

Department Heads must submit specific budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and the fund, other than those prohibited above, and obtain approval by the Director of Finance and the City Manager. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not

be transferred until a formal deobligation occurs.

During each year, any necessary budgetary appropriations, including budgets for any projects authorized but not funded during the year, may be appropriated through a supplementary budget ordinance. This mid-point adjustment is limited to requesting additional resources. Such supplemental appropriations shall be balanced with additional revenues for each fund. A justification for each requested change must be prepared in accordance with O.C.G.A. 38-81-3.

### ***CONTINGENCY LINE-ITEM***

The City shall establish an appropriated contingency of one percent of the total annual expenditure appropriation in all operating funds in order to accommodate unexpected operational changes, legislative impacts, or other economic events affecting the City's operations which could not have been reasonably anticipated at the time the budget was prepared. Non-operating funds shall not require a contingency reserve appropriation.

This contingency reserve appropriation will be a separate line item within the budget. This amount shall be subject to annual appropriation. The approval of the Mayor and the City Manager is required before this appropriation can be expended. If approved, the Finance Department will transfer the appropriation from the contingency line item to the applicable line item(s) within the applicable department's budget.

### ***MAINTENANCE AND REPLACEMENT OF CAPITAL EQUIPMENT***

The City Council will give budget priority to requests that provide for adequate maintenance of capital equipment and facilities and for their orderly replacement.

### ***CONTRIBUTIONS***

Unless authorized by City Council, outside contributions to programs operated by City



departments shall be subject to the City's accounting and budgetary policies. The City welcomes both unrestricted and restricted contributions compatible with the City's programs and objectives. Any material contribution shall be appropriated by City Council prior to expenditure. Material contributions shall be defined as one-time contributions exceeding one percent of the department's annual maintenance and operating expenditure appropriation or \$25,000, whichever is less.

### **ADMINISTRATIVE SERVICE FEE/ COST ALLOCATION**

Whenever possible, the City may assess an administrative service fee from the General Fund to any other fund, based upon documentation and/or an outside independent study. This assessment will be based upon a percentage of the operating revenues, or services provided to the fund and shall be used to reimburse the General Fund for the administrative and support services provided to the assessed fund.

## **CAPITAL PROJECT IMPROVEMENT PLAN**



The City will prepare a five-year capital improvement plan (CIP) which will be updated annually. This plan will assist in the planning, acquisition, and financing

of capital projects. A major capital project generally is defined as an expenditure that has an expected useful life of more than 3 years with an estimated total cost of \$50,000 or more, or an improvement/addition to an existing capital asset. Examples include building/infrastructure construction, park improvements, streetscapes, computer systems, land acquisitions and heavy duty trucks.

Major capital projects will be budgeted in the Capital Improvement Fund consistent with all available resources. With the involvement of the responsible departments, the Finance Department will prepare the capital budget in conjunction with the operating budget.

### **PROJECT LENGTH BUDGET**

The CIP budget shall be developed based upon defined projects approved by the Mayor and City Council. Budget appropriation shall include the complete project costs with contingency amounts as appropriate and if available (O.C.G.A. 36-81-3).

### **BUDGET PREPARATION**

Each department, in conjunction with the City Council, will identify potential capital projects throughout the year. All identified projects will be added to the CIP document, regardless of available funding. These needed projects will provide a method of tracking and planning for the future needs of the City. Every effort will be made to identify those projects committed by the City Council through legislative action.

### **BUDGET CONTROL REPORTS**

The City shall maintain a system of budgetary control reports to assure adherence to the budget. The City will prepare and distribute to departments timely monthly financial reports comparing actual revenues and outstanding encumbrances and expenditures with budgeted amounts.

## ***AUTHORIZATION OF BUDGET ADJUSTMENTS AND AMENDMENTS***

Department Heads must submit budget amendment requests transferring appropriations from one line item to another within the same project. The Director of Finance and the City Manager shall review all requests for budget adjustments. Adjustments from appropriations that have been obligated, committed, or reserved for a designated purpose shall not be transferred until a formal deobligation occurs. The deobligation of budget dollars to a specific project will only occur after the completion of the project or when a project was identified and funding is no longer necessary.

### ***APPROPRIATIONS AT YEAR END***

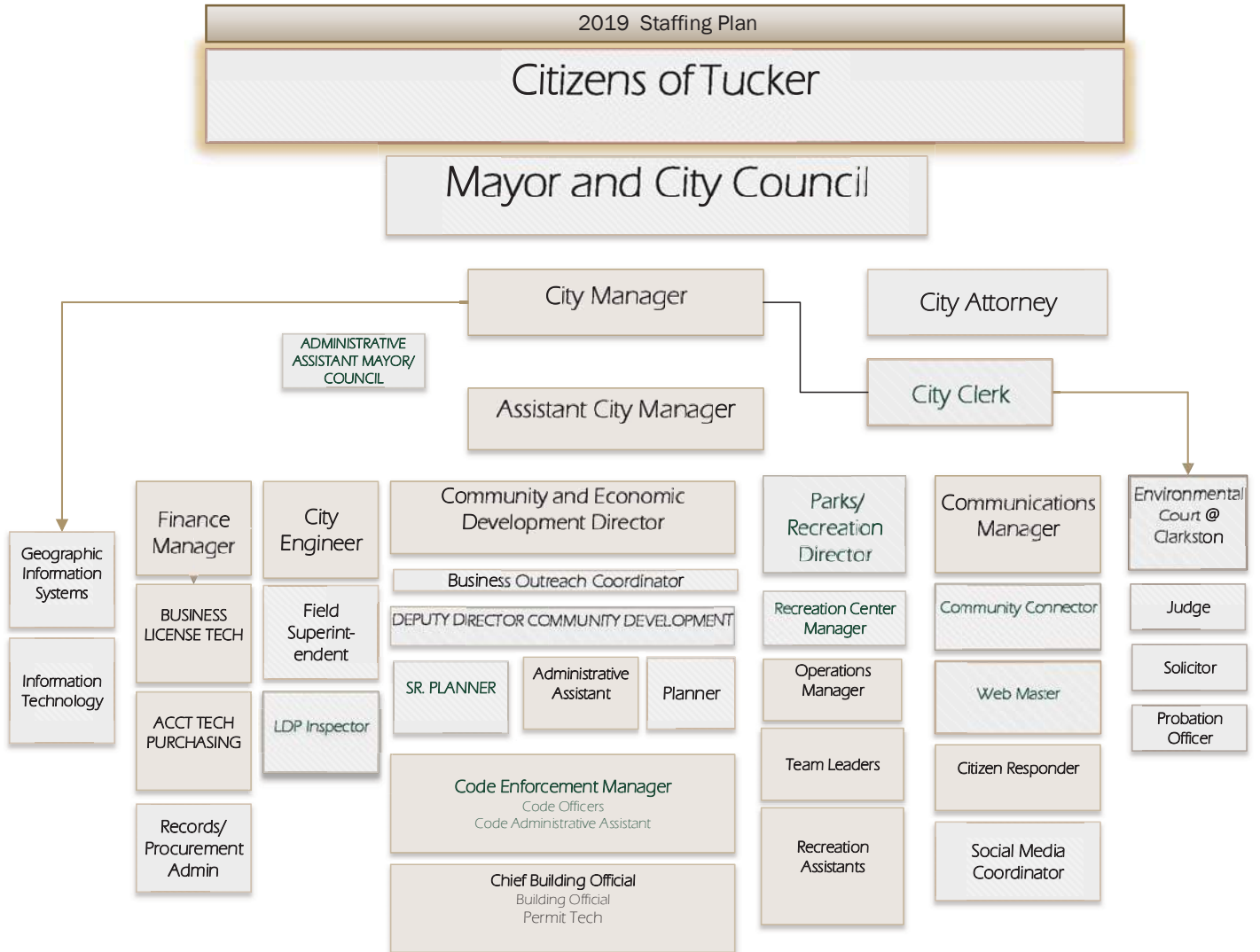
Capital project appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances and purchase orders issued as of the close of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's subsequent year carry-over appropriation. Any remaining appropriation available by project at year-end must be reappropriated.

### ***CONTINGENCY ACCOUNT***

The City shall include an appropriated contingency of three percent of the total annual expenditure appropriation in the Capital Project Fund in order to accommodate expenditures that may not have been expected during the duration of a capital project. Expenditure of contingency funds shall only be authorized in accordance with the Change Order Policy outlined within the purchasing section of this document. Any contingency budgets shall be subject to annual appropriation.



# CITY OF TUCKER ORG CHART





# LISTING OF POSITIONS



Department/Position	Full-Time	Part-Time
Mayor & Council		7
City Clerk	1	
City Management	3	
Communications	3	1
Community Development	9	
Finance	4	
GIS	1	
Information Technology	1	
Parks	2	8
Public Works	1	
<b>Total</b>	<b>25</b>	<b>16</b>

# FINANCIAL SUMMARIES

## Section 2

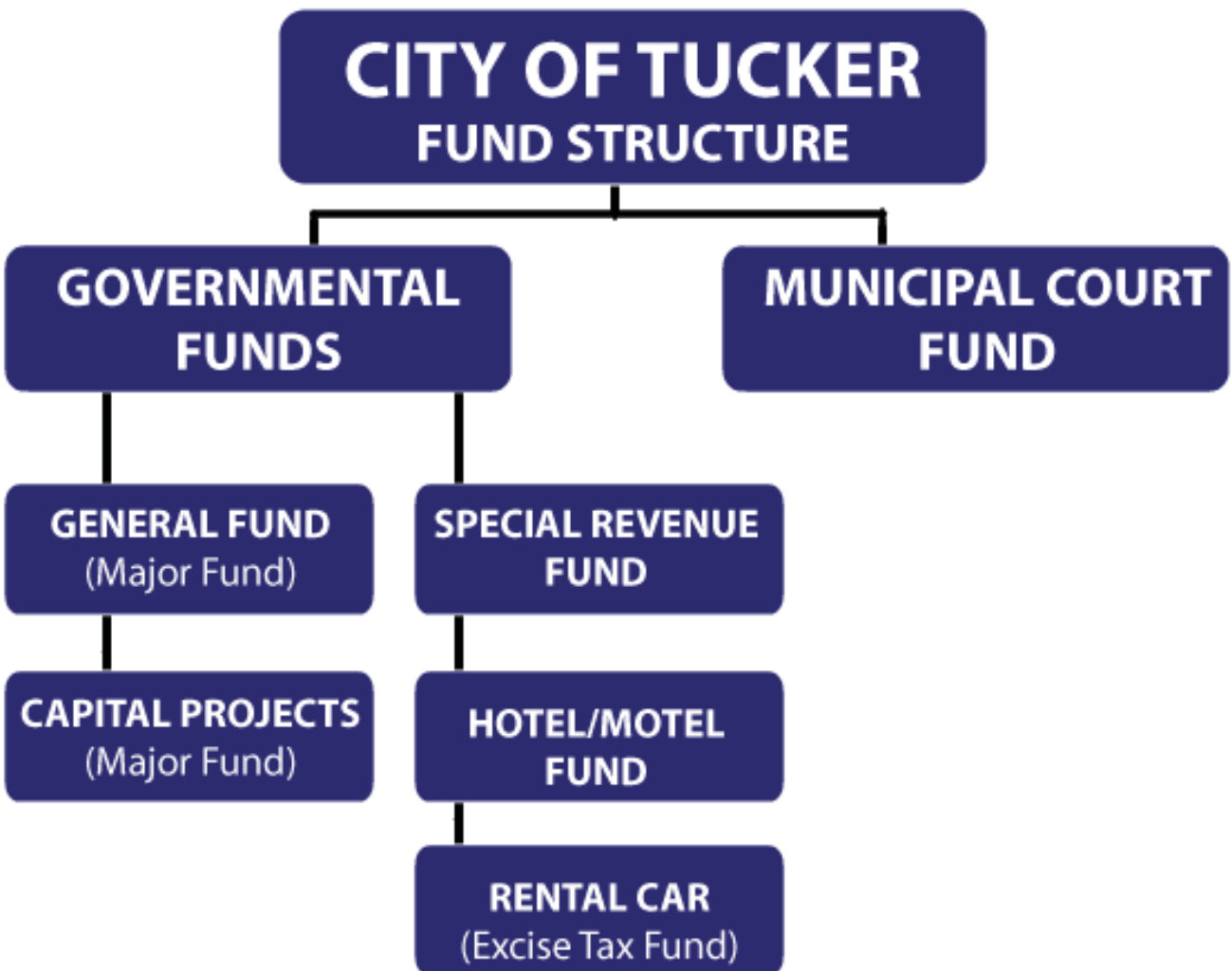


# FUND STRUCTURE BUDGETING

Financial reporting treats each government as a collection of separate funds rather than one single entity. For this reason, government budgets are prepared using the fund structure. The Governmental Accounting Standards Board defines a fund as:

A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial transactions, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

All funds are classified into fund types and the number of funds a government uses can vary. The City of Tucker currently uses seven governmental funds and one proprietary fund to account for the use of financial resources. The City's funds are detailed below by fund type.





# MAJOR FUNDS



## General Fund

The General Fund is a Governmental Fund. It is established to account for all resources obtained and used for those services commonly provided by cities which are not accounted for in any other fund. These services include among other items: General Government consisting of the City Manager, City Clerk, City Attorney, and Finance & Administration; Public Safety; Community Development; and Public Works. The primary sources of revenue of the General Fund are: property taxes and assessments, business and occupation taxes, franchise fees, court fines, and excise taxes.

## Capital Projects Fund

The Capital Projects Fund is a Governmental Fund. It is established to account for General Fund Capital Projects. The projects included in the capital projects budget are intended to improve or expand the City infrastructure, provide for significant maintenance requirements, or provide for the acquisition of large pieces of equipment.

## Hotel/Motel Fund

This fund accounts for the levy and collection of excise tax upon hotels and motels for the purposes of promoting conventions, tourism, and trade shows, while also providing funds to develop economic vitality in downtown areas. Currently, the City levies a 5% tax to 5 area hotels and motels, with 40% of the tax allocated to the Discover DeKalb and the remainder allocated to the City's general fund. Appropriations in the Hotel/Motel fund are presented in the Financial Summary Section of this document.

## Motor Vehicle Rental Excise Tax Fund

This fund accounts for the levy and collection of excise tax upon motor vehicle rentals within the City. The City levies a 3% tax to 4 rental entities in Tucker. All of the taxes collected are allocated to the General Fund. Appropriations in the Motor Vehicle Rental Excise Tax Fund are presented in the Financial Summary Section of this document.

These types of projects customarily are qualified as the responsibility of the appropriate party.

Newly identified capital projects are accumulated throughout the year and are added to the “unfunded” project list. Each of these unfunded projects is prioritized on an ongoing basis to allow for direct funding when available. The annual budget process appropriates project specific items as funding is available. When funded capital projects are completed, the remaining balance is transferred to an unallocated capital project account. Routinely, Council discussions apply unfunded budgetary appropriations to projects with the highest priority.

## Capital Budgeting

The Capital Project Fund is used to accumulate resources available and expenditures approved for items that have an estimated life of five or more years including vehicles and large equipment. In providing additional detail on the criteria of operating versus capital, projects that are appropriated may be continuations of previously completed projects. Projects resulting in improvements to enterprise or special revenue funds are paid directly from those funds.

The majority of the City's capital projects are financed on a pay-as-you-go basis. The financing mechanism for pay-as-you-go capital is an inter-governmental fund transfer originating from the General Fund. Appropriations for the transfers are made primarily from undesignated fund balance. Additional revenue sources include State Department of Transportation funds for qualified street and highway improvements, grants, and interest earnings. As a matter of practice, the City does not customarily enter into contracts creating improvement districts for citizens whereby a re-payment is required for capital work to be completed.





# GENERAL FUND MAJOR REVENUES

## Summary of General Fund Revenue

### 100 - General Fund Revenue

Account Number	Account Description	FY 2018 Approved Budget	FY 2018 Revenues as of 03/31/18	FY 2018 Projected Year End Revenues	FY 2018 Projected Revenue Variance	FY 2019 Proposed Budget	Increase / (Decrease)	% Variance
100-031-03110-31370	Franchise Fees	2,100,000	1,992,270	2,300,000	200,000	2,500,000	400,000	19
100-031-03140-34200	Alcoholic Beverage Excise Tax	380,000	326,745	380,000	-	450,000	70,000	18
100-031-03140-34300	Local Option Mixed Drink	90,000	61,588	82,000	(8,000)	100,000	10,000	11
100-031-03160-31610	Business & Occupation Taxes	3,000,000	1,613,264	3,000,000	-	3,100,000	100,000	3
100-031-03160-31620	Insurance Premium Tax	-	-	-	-	1,000,000	1,000,000	-
100-031-03160-31630	Financial Institutions Taxes	80,000	74,409	98,000	18,000	80,000	-	0
100-031-03190-39100	Pen & Int on Delinq Tax	16,564	16,661	25,000	8,436	25,000	8,436	51
100-032-03210-32110	Alcoholic Beverages	265,140	266,240	270,000	4,860	300,000	34,860	13
100-032-03210-32190	Other Licenses/Permits	6,130	180	180	(5,950)	500	(5,630)	-92
100-032-03210-32210	Insurance License	25,000	32,253	42,000	17,000	45,000	20,000	80
100-032-03220-32200	Building Permits	250,000	427,857	500,000	250,000	500,000	250,000	100
100-032-03220-32202	Development Permits	25,000	19,824	25,000	-	25,000	-	0
100-335-03430-33401	State Grant Capital - LMIG DIRECT	364,000	-	-	(364,000)	364,000	-	0
100-335-03430-33401	LMIG DIRECT FY18 Rollover	-	364,000	364,000	364,000	364,000	364,000	-
100-034-03400-34119	Other Fees	2,700	2,700	2,700	-	-	(2,700)	-100
100-034-03400-34930	Bad Check Fees	90	90	90	-	-	(90)	-100
100-035-03510-35100	Municipal Court	6,500	6,011	7,000	500	7,000	500	8
100-370-37100-37100	Donation / Contribution: General City	20,000	-	-	(20,000)	90,000	70,000	350
100-370-37100-37100	Donation / Contribution: General City FY18 Rollover	-	-	20,000	20,000	20,000	20,000	-
100-060-06210-34720	Parks & Recreation - Activity Fees	25,000	7,640	22,440	(2,560)	267,375	242,375	970
100-060-06210-38100	Parks & Recreation - Rents & Royalties	25,000	4,205	7,705	(17,295)	40,000	15,000	60
100-110-11110-13200	Transfer from Other (Millage for Parks)	-	-	160,000	160,000	640,000	640,000	-
100-390-39100-39120	Transfer from Hotel/Motel to General Fund	400,000	238,453	428,453	28,453	500,000	100,000	25
100-390-39100-39121	Transfer from Hotel/Motel for Parks	168,750	-	-	(168,750)	-	(168,750)	-100
100-390-39100-39122	Transfer from Rental Car to General Fund	75,000	50,614	-	(75,000)	75,000	-	0
	<b>Subtotal Revenue</b>	<b>7,324,874</b>	<b>5,505,004</b>	<b>7,734,568</b>	<b>409,694</b>	<b>10,492,875</b>	<b>3,168,001</b>	



## Franchise Fees

Fiscal year 2018 represents just the first year all franchise payments will be received for a full 12 months. Utilities pay Franchise Fees to the City throughout the year. The 2018 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in 2016 through 2017.

## Alcohol Beverage Excise Taxes

The 2018 amount for beverage excise taxes was computed based on the current trend of roughly \$9,000 per month in receipts from current retailers.



## ***Occupational and Business Taxes***

During 2018, the City aggressively pursued the identification of all businesses required to pay the occupation and business tax. For 2018, the City realized additional revenues as a result of identifying businesses in 2017. While the City continues to receive information on new businesses, it is confident the current 2018 amounts should carry forward into 2019.



## ***Insurance Premium Taxes***

After reviewing the Georgia Insurance Commissioner's website, it was determined the insurance premiums tax is paid out based on 2017 census data. The populations have not been updated since that time except for what appears to be very minor adjustments, perhaps for annexations.

To remain conservative, the \$1 million amount will be budgeted in 2019. Unless the State changes the tax system, this amount should remain consistent through the current decade, only changing slightly due to growth in the industry.



## ***Alcohol Beverage Licenses***

The 2018 estimated amount is computed based on the current level of alcohol beverage license holders.



## ***Building Permits***

The 2019 estimated amount is a projection.

## ***Hotel/Motel Taxes***

The 2019 estimated amount is a projection based on the initial collected amounts during the City's previous months of operations for a 12-month period and then increased slightly due to the slowly improving economy and and input from Discover DeKalb.



# GENERAL FUND REVENUE

100 - General Fund Revenue								
Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	Increase /	%
		Approved Budget	Revenues as of 03/31/18	Projected Year End Revenues	Projected Revenue Variance	Proposed Budget	(Decrease)	Variance
	General Property Tax							
100-031-03110-31370	Franchise Fees	2,100,000	1,992,270	2,300,000	200,000	2,500,000	400,000	19.05
	Selective Sales and Use Tax						-	
100-031-03140-34200	Alcoholic Beverage Excise Tax	380,000	326,745	380,000	-	450,000	70,000	18.42
100-031-03140-34300	Local Option Mixed Drink	90,000	61,588	82,000	(8,000)	100,000	10,000	11.11
100-031-03140-34900	Other Selective Tax		-				-	
	Business Taxes						-	
100-031-03160-31610	Business & Occupation Taxes	3,000,000	1,613,264	3,000,000	-	3,100,000	100,000	3.33
100-031-03160-31620	Insurance Premium Tax	-	-	-	-	1,000,000	1,000,000	
100-031-03160-31630	Financial Institutions Taxes	80,000	74,409	98,000	18,000	80,000	-	-
	Penalties & Interest on Delinquent Tax						-	
100-031-03190-39100	Pen & Int on Delinq Tax	16,564	16,661	25,000	8,436	25,000	8,436	50.93
	Business License						-	
100-032-03210-32110	Alcoholic Beverages	265,140	266,240	270,000	4,860	300,000	34,860	13.15
100-032-03210-32120	General Business License	-	-	-	-	-	-	
100-032-03210-32190	Other Licenses/Permits	6,130	180	180	(5,950)	500	(5,630)	(91.84)
100-032-03210-32210	Insurance License	25,000	32,253	42,000	17,000	45,000	20,000	80.00
	Licenses & Permits						-	
100-032-03220-32200	Building Permits	250,000	427,857	500,000	250,000	500,000	250,000	100.00
100-032-03220-32202	Development Permits	25,000	19,824	25,000	-	25,000	-	-
	Regulatory Fees						-	
100-032-03230-32300	Regulatory Fees		-				-	
100-032-03230-32310	Inspection Fees	-	-				-	
	Intergovernmental Revenue						-	
100-335-03430-33401	State Grant Capital - LMIG DIRECT	364,000	-		(364,000)	364,000	-	-
100-335-03430-33401	LMIG DIRECT FY18 Rollover		364,000	364,000	364,000	364,000	364,000	
	General Government						-	
100-034-03400-34119	Other Fees	2,700	2,700	2,700	-		(2,700)	(100.00)
100-034-03400-34930	Bad Check Fees	90	90	90	-		(90)	(100.00)
	Fines and Forfeitures						-	
100-035-03510-35100	Municipal Court	6,500	6,011	7,000	500	7,000	500	7.69
	Interest Revenues						-	
100-360-36100-36100	Interest Revenues	-	-				-	
	Contribution/Donations						-	
100-370-37100-37100	General City	20,000	-		(20,000)	90,000	70,000	350.00
100-370-37100-37100	General City FY18 Rollover		-	20,000	20,000	20,000	20,000	
	Other Financing Sources						-	
100-060-06210-34720	Parks & Recreation - Activity Fees	25,000	7,640	22,440	(2,560)	267,375	242,375	969.50
100-060-06210-38100	Parks & Recreation - Rents & Royalties	25,000	4,205	7,705	(17,295)	40,000	15,000	60.00
100-110-11110-13200	Transfer from Other (Millage for Parks)	-	-	160,000	160,000	640,000	640,000	
100-390-39100-39120	Transfer from Hotel/Motel to General Fund	400,000	238,453	428,453	28,453	500,000	100,000	25.00
100-390-39100-39121	Transfer from Hotel/Motel for Parks	168,750	-		(168,750)	-	(168,750)	(100.00)
100-390-39100-39122	Transfer from Rental Car to General Fund	75,000	50,614		(75,000)	75,000	-	-
	Use of Fund Balance - FY18 unrecognized revenue					409,694		
	Use of Fund Balance - FY18 unspend operating funds					2,215,872		
<b>GENERAL FUND Revenue Totals</b>		<b>7,324,874</b>	<b>5,505,004</b>	<b>7,734,568</b>	<b>409,694</b>	<b>13,118,441</b>	<b>5,793,567</b>	



# GENERAL FUND EXPENDITURES

100 - General Fund Expenditures								
Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019 Proposed Budget	Increase / (Decrease)	% Variance
		Approved Budget	Expenditures as of 03/31/18	Projected Year End	Projected Expenditure Variance			
	<b>City Council</b>							
100-010-05110-51110	Regular Salaries	104,000.00	78,000.00	104,000.00		104,000.00	-	-
100-010-05110-51200	FICA/Medicare	7,956.00	5,967.00	7,956.00		8,592.00	(636.00)	(7.99)
100-010-05110-52370	Education & Training	20,000.00	5,256.00	7,000.00		20,000.00	-	-
100-010-05110-52320	Cell Phones	-	-	-		6,400.00	(6,400.00)	-
100-010-05110-53165	Mayor Expense	5,000.00	1,934.00	3,000.00		5,000.00	-	-
100-010-05110-53165	Council Expense	18,000.00	5,871.00	8,000.00		18,000.00	-	-
	<b>City Council Subtotal</b>	<b>154,956.00</b>	<b>97,028.00</b>	<b>129,956.00</b>		<b>161,992.00</b>	<b>(7036.00)</b>	
	<b>City Manager</b>							
100-010-05130-51110	Regular Salaries	-	-	-		-	-	-
100-010-05130-51200	FICA/Medicare	-	-	-		-	-	-
100-010-05130-51210	Group Insurance	-	-	-		-	-	-
100-010-05130-51240	Retirement	-	-	-		-	-	-
100-010-05130-51260	Unemployment Expense	-	-	-		-	-	-
100-010-05130-51270	Workers Comp	-	-	-		-	-	-
100-010-05130-51290	Other Emp Benefits	-	-	-		-	-	-
100-010-05130-51280	Relocation Expense	-	-	-		-	-	-
100-010-05130-52121	Contractual Svcs CH2M	269,290.00	202,960.00	269,290.00		269,290.00	-	-
100-010-05130-54240	Computer/Software	200,000.00	-	10,000.00		-	200,000.00	100.00
100-010-05130-52320	Cell Phones	-	-	-		1,800.00	(1,800.00)	-
100-010-05159-54110	Capital - Land Purchases	550,000.00	149,147.00	275,000.00		-	550,000.00	100.00
100-010-05130-52350	Travel Expense	-	-	-		-	-	-
100-010-05130-52360	Dues & Fees	-	-	-		-	-	-
100-010-05130-52370	Education & Training	-	810.00	-		-	-	-
100-010-05130-53100	Operating Supplies	-	-	-		-	-	-
100-010-05130-53175	Hospitality Supplies	-	-	-		-	-	-
	<b>City Manager Subtotal</b>	<b>1,019,290.00</b>	<b>352,917.00</b>	<b>554,290.00</b>		<b>271,090.00</b>	<b>748,200.00</b>	
	<b>City Clerk</b>							
100-010-05131-51110	Regular Salaries	-	-	-		-	-	-
100-010-05131-51200	FICA/Medicare	-	-	-		-	-	-
100-010-05131-51210	Group Insurance	-	-	-		-	-	-
100-010-05131-51240	Retirement	-	-	-		-	-	-
100-010-05131-51260	Unemployment Expense	-	-	-		-	-	-
100-010-05131-51270	Workers Comp	-	-	-		-	-	-
100-010-05131-51290	Other Emp Benefits	-	-	-		-	-	-
100-010-05131-52112	Election Services	16,335.00	16,335.00	16,335.00		3,000.00	13,335.00	81.63
100-010-05131-52120	Professional Services	25,000.00	-	5,000.00		-	25,000.00	100.00
100-010-05131-52121	Contractual Svcs CH2M	132,710.00	98,540.00	132,710.00		132,710.00	-	-
100-010-05131-52330	Advertising	3,000.00	1,194.00	2,000.00		800.00	2,200.00	73.33
100-010-05131-52320	Cell Phones	-	-	-		600.00	(600.00)	-
100-010-05131-52350	Travel Expense	-	-	-		-	-	-
100-010-05131-52360	Dues & Fees	-	-	-		-	-	-
100-010-05131-54240	Computer/Software	-	-	-		11,500.00	(11,500.00)	-
100-010-05131-52370	Education & Training	-	-	-		-	-	-
100-010-05131-53110	Operating Supplies	-	-	-		-	-	-
100-010-05131-53101	Postage	-	-	-		-	-	-
	<b>City Clerk Subtotal</b>	<b>177,045.00</b>	<b>116,069.00</b>	<b>156,045.00</b>		<b>148,610.00</b>	<b>28,435.00</b>	
	<b>Finance Administration</b>							
100-010-05151-51110	Regular Salaries	-	-	-		-	-	-
100-010-05151-51200	FICA/Medicare	-	-	-		-	-	-
100-010-05151-51210	Group Insurance	-	-	-		-	-	-
100-010-05151-51240	Retirement	-	-	-		-	-	-
100-010-05151-51260	Unemployment Expense	-	-	-		-	-	-
100-010-05151-51270	Workers Comp	-	-	-		-	-	-
100-010-05151-51290	Other Emp Benefits	-	-	-		-	-	-
100-010-05151-52110	Audit Services	10,000.00	10,000.00	10,000.00		10,000.00	-	0.00%
100-010-05151-52120	Professional Services	12,000.00	3,750.00	9,000.00		12,000.00	-	0.00%
100-010-05151-52320	Cell Phones	-	-	-		600.00	(600.00)	-
100-010-05151-53100	Operating Supplies	-	-	-		-	-	-
100-010-05151-53101	Postage	-	-	-		-	-	-
	<b>Finance Administration Subtotal</b>	<b>22,000.00</b>	<b>13,750.00</b>	<b>19,000.00</b>		<b>22,600.00</b>	<b>(600.00)</b>	
	<b>Legal Services</b>							
100-010-05153-52120	Professional Services-Legal	80,000.00	53,250.00	73,000.00		40,000.00	40,000.00	50.00
100-010-05153-52122	Attorney Fees/City Attorney	137,000.00	80,899.00	139,000.00		155,000.00	(18,000.00)	(13.14)



# GENERAL FUND EXPENDITURES

	<b>Facilities &amp; Buildings - City Hall &amp; Annex</b>							
100-010-05156-51300	Technical Services	11,000.00	14,322.00	20,000.00	-	11,000.00	100.00	
100-010-05156-52130	Technical Services	-	-	-	6,000.00	(6,000.00)		
100-010-05156-52120	Professional Services	50,000.00	-	-	1,000.00	49,000.00	98.00	
100-010-05156-52220	Repairs & Maintenance	25,000.00	21,687.00	25,000.00	20,000.00	5,000.00	20.00	
100-010-05156-52211	Sanitation	1,500.00	756.00	1,500.00	1,500.00	-	-	
100-010-05156-52213	Contracted Services - Custodial	-	-	-	3,500.00	(3,500.00)		
100-010-05156-52231	Real Estate Rents/Leases	126,000.00	99,027.00	126,000.00	130,000.00	(4,000.00)	(3.17)	
100-010-05156-53110	Office Supplies	-	-	-	-	-		
100-010-05156-53121	Water/Sewer	4,000.00	521.00	700.00	1,000.00	3,000.00	75.00	
100-010-05156-52122	Natural Gas	4,000.00	1,210.00	2,000.00	2,000.00	2,000.00	50.00	
100-010-05156-53123	Electricity	7,000.00	7,230.00	11,230.00	12,000.00	(5,000.00)	(71.43)	
100-010-05156-54130	Buildings & Improvements	25,000.00	-	3,000.00	-	25,000.00	100.00	
100-010-05156-54230	Furniture And Fixtures	14,000.00	3,913.00	10,000.00	-	14,000.00	100.00	
100-010-05159-54231	Signs	3,000.00	3,923.00	5,000.00	-	3,000.00	100.00	
100-010-05156-54250	Other Equipment	-	-	-	-	-		
	<b>Facilities &amp; Buildings Subtotal</b>	<b>270,500.00</b>	<b>152,589.00</b>	<b>204,430.00</b>	<b>177,000.00</b>	<b>93,500.00</b>		
	<b>Communications</b>							
100-010-05157-52120	Professional Services	25,000.00	24,966.00	25,000.00	-	25,000.00		
100-010-05157-52131	Contracted Services	-	-	-	45,000.00	(45,000.00)		
100-010-05157-52340	Printing	20,000.00	8,365.00	20,000.00	25,000.00	(5,000.00)	(25.00)	
100-010-05157-53101	Postage	13,000.00	-	7,500.00	16,000.00	(3,000.00)	(23.08)	
100-010-05157-52320	Cell Phones	-	-	-	1,800.00	(1,800.00)		
100-010-05157-52360	Dues and Fees	-	-	-	500.00	(500.00)		
100-010-05157-53175	City/ Community Events	21,500.00	564.00	21,500.00	23,000.00	(1,500.00)	(6.98)	
100-010-05157-54240	Computer/Software	3,500.00	-	2,800.00	-	3,500.00		
	<b>Communications Subtotal</b>	<b>83,000.00</b>	<b>33,895.00</b>	<b>76,800.00</b>	<b>111,300.00</b>	<b>(28,300.00)</b>		
	<b>Information Technology / GIS</b>							
100-010-05158-52123	Contractual Services - InterDev / GIS	413,587.00	312,344.00	413,587.00	446,573.00	(32,986.00)	(7.98)	
100-010-05158-54240	Computer/Software	65,000.00	53,825.00	65,000.00	118,875.00	(53,875.00)	(82.88)	
	<b>Information Technology Subtotal</b>	<b>478,587.00</b>	<b>366,169.00</b>	<b>478,587.00</b>	<b>565,448.00</b>	<b>(86,861.00)</b>		
	<b>General Operations - City Hall &amp; Annex</b>							
100-010-05159-52101	Official/Admin Start Up	-	-	-	-	-		
100-010-05159-52120	Professional Services	85,000.00	74,968.00	85,000.00	85,000.00	-		
100-010-05159-52121	Contractual Services CH2M	2,460,334.00	1,772,483.00	2,460,334.00	3,110,334.00	(650,000.00)	(26.42)	
100-010-05159-52122	Contractual Services InterDev	-	-	-	-	-		
100-010-05159-52123	Contractual Services Other	-	-	-	-	-		
100-010-05159-54250	Office Equipment	-	-	-	10,000.00	(10,000.00)		
100-010-05159-52310	General Liability Insurance	15,740.00	11,965.00	15,740.00	30,000.00	(14,260.00)	(90.60)	
100-010-05159-52330	Advertising	-	-	-	-	-		
100-010-05159-52340	Printing	15,000.00	284.00	5,000.00	5,000.00	10,000.00	66.67	
100-010-05151-52360	Dues and Fees	-	-	-	500.00	(500.00)		
100-010-05159-52370	Education & Training - Boards	-	-	-	-	-		
100-010-05159-53100	Operating Supplies	25,000.00	28,527.00	34,000.00	15,000.00	10,000.00	40.00	
100-010-05159-53101	Postage	1,500.00	5,153.00	1,500.00	5,000.00	(3,500.00)	(233.33)	
100-010-05159-53104	Service Fees	15,000.00	7,773.00	15,000.00	15,000.00	-	-	
100-010-05159-53110	Office Supplies	10,000.00	8,507.00	10,000.00	25,000.00	(15,000.00)	(150.00)	
100-010-05159-53130	Employee Functions	-	-	-	5,000.00	(5,000.00)		
100-010-05159-53175	City Events	-	-	-	-	-		
100-010-05159-54230	Furniture & Fixtures	-	1,258.00	-	-	-		
100-010-05159-54240	Computer/Software	-	-	-	-	-		
100-010-05159-54250	Other Equipment	-	-	-	-	-		
100-010-05159-58130	Principal Note Payments	-	-	-	-	-		
100-010-05159-58230	Interest Note Payments	-	-	-	-	-		
100-010-05159-58400	Closing Costs	-	-	-	-	-		
	<b>General Operations Subtotal</b>	<b>2,627,574.00</b>	<b>1,910,918.00</b>	<b>2,626,574.00</b>	<b>3,305,834.00</b>	<b>(678,260.00)</b>		
	<b>Designated Reserve</b>							
100-010-05900-57902	Contingency	683,672.00	-	-	1,443,353.00	(759,681.00)	(111.12)	
	<b>Designated Reserve Subtotal</b>	<b>683,672.00</b>	<b>-</b>	<b>-</b>	<b>1,443,353.00</b>	<b>(759,681.00)</b>		
	<b>Municipal Court</b>							
100-050-05160-52120	Professional Services	49,000.00	75.00	17,100.00	36,200.00	12,800.00	26.12	
100-050-05160-54240	Computer/Software	-	-	-	2,400.00	(2,400.00)		
100-050-05160-52360	Court Fees	-	-	2,220.00	4,440.00	(4,440.00)		
	<b>Municipal Court Subtotal</b>	<b>49,000.00</b>	<b>75.00</b>	<b>19,320.00</b>	<b>43,040.00</b>	<b>10,400.00</b>		

# GENERAL FUND EXPENDITURES

	<b>Parks &amp; Recreation</b>							
100-060-06210-52130	Technical Services	-	-			6,000.00	(6,000.00)	
100-060-06210-52120	Professional Services	100,000.00	-	10,000.00			100,000.00	100.00
100-060-06210-52131	Contracted Services	265,000.00	39,195.00	265,000.00		289,988.00	(24,988.00)	(9.43)
100-060-06210-52220	Repairs & Maintenance	141,296.00	49,231.00	141,296.00		500,000.00	(358,704.00)	(253.87)
100-060-06210-52232	Van Leases	22,104.00	11,052.00	22,104.00			22,104.00	100.00
100-060-06210-52320	Cell Phones	-	-			3,000.00	(3,000.00)	
100-060-06210-52360	Dues and Fees	-	-			500.00	(500.00)	
100-060-06210-54220	Purchases - Vehicles	-	-				-	
100-060-06210-52211	Sanitation	-	-			1,500.00	(1,500.00)	
100-060-06210-52213	Contracted Services - Custodial	-	-			50,000.00	(50,000.00)	
100-060-06210-52214	Contracted Services - Landscaping	-	-			361,200.00	(361,200.00)	
100-060-06210-53100	Operating Supplies	10,000.00	679.00	10,000.00		85,000.00	(75,000.00)	(750.00)
100-060-06210-53110	Office Supplies	10,000.00	777.00	3,500.00		15,000.00	(5,000.00)	(50.00)
100-060-06210-53121	Water/Sewer	15,600.00	-	15,600.00		41,000.00	(25,400.00)	(162.82)
100-060-06210-53122	Natural Gas	1,000.00	250.00	12,000.00		25,000.00	(24,000.00)	(2,400.00)
100-060-06210-53123	Electricity	10,000.00	-	10,000.00		30,000.00	(20,000.00)	(200.00)
100-060-06210-54230	Furniture And Fixtures	10,000.00	-	5,000.00			10,000.00	100.00
100-060-06210-54231	Signs	-	-				-	
100-060-06210-54240	Computer/Software	45,000.00	35,428.00	45,000.00		25,000.00	20,000.00	44.44
100-060-06210-54250	Office Equipment	-	-	-		5,000.00	(5,000.00)	
100-390-39100-39121	Transfer from Hotel/Motel for Parks	168,750.00	-	-		0.00	(168,750.00)	(100.00)
	<b>Parks &amp; Recreation Subtotal</b>	<b>798,750.00</b>	<b>136,612.00</b>	<b>539,500.00</b>		<b>1,438,188.00</b>	<b>(808,188.00)</b>	
	<b>Economic Development / Downtown Development Authority</b>						-	
100-075-07520-52120	Professional Services	-	-				-	
100-075-07520-52330	Advertising	-	-			500.00	(500.00)	
100-075-07520-52370	Education & Training - Boards	-	-			5,000.00	(5,000.00)	
	<b>Economic Development/ DDA Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5,500.00</b>	<b>(5,500.00)</b>	
	<b>Community Development</b>						-	
100-070-07210-52120	Professional Services	69,500.00	25,780.00	37,500.00			69,500.00	100.00
100-070-07210-52320	Cell Phones	-	-			3,600.00	(3,600.00)	
100-070-07210-52330	Advertising	-	-			3,000.00	(3,000.00)	
100-070-07210-52360	Dues and Fees	-	-			500.00	(500.00)	
100-070-07210-52370	Education & Training - Boards	10,000.00	5,099.00	7,000.00		5,000.00	5,000.00	50.00
	<b>Community Development Subtotal</b>	<b>79,500.00</b>	<b>30,879.00</b>	<b>44,500.00</b>		<b>12,100.00</b>	<b>67,400.00</b>	
	<b>City Engineer</b>						-	
100-040-04100-52130	Technical Services	-	-			720.00	(720.00)	
100-040-04100-52120	Professional Services	410,000.00	-	10,000.00			410,000.00	100.00
100-040-04100-52320	Cell Phones	-	-			1,200.00	(1,200.00)	
100-040-04100-52330	Advertising	-	-			300.00	(300.00)	
100-040-04100-54231	City Limit Signs	10,000.00	-	3,000.00			10,000.00	100.00
100-040-04100-54220	State Grant Capital - LMIG DIRECT	364,000.00	-	-			364,000.00	100.00
	<b>City Engineer Subtotal</b>	<b>784,000.00</b>	<b>-</b>	<b>13,000.00</b>	<b>0.00</b>	<b>2,220.00</b>	<b>781,780.00</b>	
	<b>GENERAL FUND Expenditures Totals</b>	<b>7,524,874.00</b>	<b>3,350,318.00</b>	<b>5,109,002.00</b>	<b>2,415,872.00</b>	<b>8,118,875.00</b>	<b>(594,001.00)</b>	

Transfer Out	Account Description	FY 2018				FY 2019		
	Capital Projects Fund					4,999,566.00		
						13,118,441.00		



# GENERAL FUND EXPENDITURES

100 - General Fund Expenditures								
Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	Increase /	%
		Approved Budget	Expenditures as of 03/31/18	Projected Year End	Projected Expenditure Variance	Proposed Budget	(Decrease)	Variance
	<b>City Council</b>							
100-010-05110-51110	Regular Salaries	104,000.00	78,000.00	104,000.00	0.00	104,000.00	-	0.00%
100-010-05110-51200	FICA/Medicare	7,956.00	5,967.00	7,956.00	0.00	8,592.00	636.00	7.99%
100-010-05110-52370	Education & Training	20,000.00	5,256.00	7,000.00	13,000.00	20,000.00	-	0.00%
100-010-05110-52320	Cell Phones	-	-	-	-	6,400.00	6,400.00	-
100-010-05110-53165	Mayor Expense	5,000.00	1,934.00	3,000.00	2,000.00	5,000.00	-	0.00%
100-010-05110-53165	Council Expense	18,000.00	5,871.00	8,000.00	10,000.00	18,000.00	-	0.00%
	<b>City Council Subtotal</b>	<b>154,956.00</b>	<b>97,028.00</b>	<b>129,956.00</b>	<b>25,000.00</b>	<b>161,992.00</b>	<b>7036.00</b>	<b>4.54%</b>
	<b>City Manager</b>							
100-010-05130-51110	Regular Salaries	-	-	-	-	-	-	-
100-010-05130-51200	FICA/Medicare	-	-	-	-	-	-	-
100-010-05130-51210	Group Insurance	-	-	-	-	-	-	-
100-010-05130-51240	Retirement	-	-	-	-	-	-	-
100-010-05130-51260	Unemployment Expense	-	-	-	-	-	-	-
100-010-05130-51270	Workers Comp	-	-	-	-	-	-	-
100-010-05130-51290	Other Emp Benefits	-	-	-	-	-	-	-
100-010-05130-51280	Relocation Expense	-	-	-	-	-	-	-
100-010-05130-52121	Contractual Svcs CH2M	269,290.00	202,960.00	269,290.00	-	269,290.00	-	0.00%
100-010-05130-54240	Computer/Software	200,000.00	-	10,000.00	190,000.00	-	(200,000.00)	-100.00%
100-010-05130-52320	Cell Phones	-	-	-	-	1,800.00	1,800.00	-
100-010-05159-54110	Capitol - Land Purchases	-	-	-	-	-	-	-
100-010-05130-52350	Travel Expense	-	-	-	-	-	-	-
100-010-05130-52360	Dues & Fees	-	-	-	-	-	-	-
100-010-05130-52370	Education & Training	-	810.00	-	-	-	-	-
100-010-05130-53100	Operating Supplies	-	-	-	-	-	-	-
100-010-05130-53175	Hospitality Supplies	-	-	-	-	-	-	-
	<b>City Manager Subtotal</b>	<b>469,290.00</b>	<b>203,770.00</b>	<b>279,290.00</b>	<b>190,000.00</b>	<b>271,090.00</b>	<b>(198,200.00)</b>	<b>-42.23%</b>
	<b>City Clerk</b>							
100-010-05131-51110	Regular Salaries	-	-	-	-	-	-	-
100-010-05131-51200	FICA/Medicare	-	-	-	-	-	-	-
100-010-05131-51210	Group Insurance	-	-	-	-	-	-	-
100-010-05131-51240	Retirement	-	-	-	-	-	-	-
100-010-05131-51260	Unemployment Expense	-	-	-	-	-	-	-
100-010-05131-51270	Workers Comp	-	-	-	-	-	-	-
100-010-05131-51290	Other Emp Benefits	-	-	-	-	-	-	-
100-010-05131-52112	Election Services	16,335.00	16,335.00	16,335.00	-	3,000.00	(13,335.00)	-81.63%
100-010-05131-52120	Professional Services	25,000.00	-	5,000.00	20,000.00	-	(25,000.00)	-100.00%
100-010-05131-52121	Contractual Svcs CH2M	132,710.00	98,540.00	132,710.00	-	132,710.00	-	0.00%
100-010-05131-52330	Advertising	3,000.00	1,194.00	2,000.00	1,000.00	800.00	(2,200.00)	-73.33%
100-010-05131-52320	Cell Phones	-	-	-	-	600.00	600.00	-
100-010-05131-52350	Travel Expense	-	-	-	-	-	-	-
100-010-05131-52360	Dues & Fees	-	-	-	-	-	-	-
100-010-05131-54240	Computer/Software	-	-	-	-	11,500.00	11,500.00	-
100-010-05131-52370	Education & Training	-	-	-	-	-	-	-
100-010-05131-53110	Operating Supplies	-	-	-	-	-	-	-
100-010-05131-53101	Postage	-	-	-	-	-	-	-
	<b>City Clerk Subtotal</b>	<b>177,045.00</b>	<b>116,069.00</b>	<b>156,045.00</b>	<b>21,000.00</b>	<b>148,610.00</b>	<b>(28,435.00)</b>	<b>-16.06%</b>
	<b>Finance Administration</b>							
100-010-05151-51110	Regular Salaries	-	-	-	-	-	-	-
100-010-05151-51200	FICA/Medicare	-	-	-	-	-	-	-
100-010-05151-51210	Group Insurance	-	-	-	-	-	-	-
100-010-05151-51240	Retirement	-	-	-	-	-	-	-
100-010-05151-51260	Unemployment Expense	-	-	-	-	-	-	-
100-010-05151-51270	Workers Comp	-	-	-	-	-	-	-
100-010-05151-51290	Other Emp Benefits	-	-	-	-	-	-	-
100-010-05151-52110	Audit Services	10,000.00	10,000.00	10,000.00	-	10,000.00	-	0.00%
100-010-05151-52120	Professional Services	12,000.00	3,750.00	9,000.00	3,000.00	12,000.00	-	0.00%
100-010-05151-52320	Cell Phones	-	-	-	-	600.00	600.00	-
100-010-05151-53100	Operating Supplies	-	-	-	-	-	-	-
100-010-05151-53101	Postage	-	-	-	-	-	-	-
	<b>Finance Administration Subtotal</b>	<b>22,000.00</b>	<b>13,750.00</b>	<b>19,000.00</b>	<b>3,000.00</b>	<b>22,600.00</b>	<b>600.00</b>	<b>2.73%</b>



# HOTEL/MOTEL FUND

## 75 - Hotel/Motel Tax Fund Revenue

Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	Increase /	%
		Approved Budget	YTD Revenues	Projected Year End	Projected Revenue Variance	Proposed Budget	(Decrease)	Variance
75-031-03140-31410	Hotel/Motel Excise Tax	962,500.00	-			962,500.00	-	0.00%
75-031-03140-31410	Parks & Recreation FY18 Rollover					168,750.00		
75-031-03190-39100	Pen & Int on Delinq Tax							
<b>Hotel / Motel Revenue Totals</b>		<b>962,500.00</b>	<b>-</b>			<b>1,131,250.00</b>	<b>-</b>	<b>0.00%</b>

## 75 - Hotel/Motel Tax Fund Expenditure

Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	Increase /	%
		Approved Budget	YTD Revenues	Projected Year End	Projected Expenditure Variance	Proposed Budget	(Decrease)	Variance
75-075-07500-53104	Service Fees		-					
75-075-07500-61100	Transfer to General Fund	400,000.00	-			400,000.00	-	0.00%
75-075-07500-75400	Discover DeKalb	393,750.00	-			393,750.00	-	0.00%
75-060-06210-54230	Furniture & Fixtures FY18 Rollover	168,750.00	-				168,750.00	
75-060-06210-54230	Furniture & Fixtures		-					
	Security Cameras (Interior)					27,000.00		
	Parks Security Camera Demo (2-3 parks)					25,000.00		
	Restrooms upgrades at TRC					35,000.00		
	Renovate TRC kitchen area					35,000.00		
	New Led Lighting in Gymnasium					70,000.00		
75-060-06210-54120	Site Improvements							
	Playground Upgrades and Replacements					85,000.00		
	Contingency					60,500.00		
<b>Hotel / Motel Expenditure Totals</b>		<b>962,500.00</b>	<b>-</b>			<b>1,131,250.00</b>	<b>-</b>	<b>0.00%</b>

# RENTAL CAR FUND

## 280 - Rental Car Tax Fund Revenue

Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	Increase /	%
		Approved Budget	YTD Revenues	Projected Year End	Projected Revenue Variance	Proposed Budget	(Decrease)	Variance
280-031-03140-31440	Excise Tax on Rental Motor Vehicles	75,000.00	-			100,000.00	25,000.00	33.33%
280-031-03190-39100	Pen & Int on Delinq Tax							
<b>REVENUES Totals</b>		<b>75,000.00</b>	<b>-</b>			<b>100,000.00</b>	<b>25,000.00</b>	<b>33.33%</b>

## 280 - Rental Car Tax Fund Expenditure

Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	Increase /	%
		Approved Budget	YTD Revenues	Projected Year End	Projected Expenditure Variance	Proposed Budget	(Decrease)	Variance
280-010-05159-53104	Service Fees		-					
280-075-07500-61100	Transfer to General Fund	75,000.00	-			100,000.00	(25,000.00)	-33.33%
<b>Expenditures Totals</b>		<b>75,000.00</b>	<b>-</b>			<b>100,000.00</b>	<b>(25,000.00)</b>	<b>-33.33%</b>

# CAPITAL FUND

300 - Capital Fund Expenditures								
Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	Increase /	%
		Approved Budget	Expenditures as of 03/31/18	Projected Year End	Projected Expenditure Variance	Proposed Budget	(Decrease)	Variance
	<b>City Manager</b>							
300-010-05130-54240	Computer/Software					250,000.00	250,000.00	
300-010-05159-54110	Capitla - Land Purchases					900,000.00	900,000.00	
	<b>City Manager Subtotal</b>	-	-	-	-	1,150,000.00	1,150,000.00	
	<b>City Clerk</b>							
300-010-05131-52120	Professional Services					25,000.00	25,000.00	
300-010-05131-54240	Computer/Software					25,000.00	25,000.00	
	<b>City Clerk Subtotal</b>	-	-	-	-	50,000.00	50,000.00	
	<b>Facilities &amp; Buildings - City Hall &amp; Annex</b>							
300-010-05156-52120	Professional Services					60,000.00	60,000.00	
300-010-05156-54130	Buildings & Improvements					150,000.00	150,000.00	
300-010-05156-54230	Furniture And Fixtures					15,000.00	15,000.00	
300-010-05159-54231	Signs					3,000.00	3,000.00	
	<b>Facilities &amp; Buildings Subtotal</b>	-	-	-	-	228,000.00	228,000.00	
	<b>Communications</b>							
300-010-05157-52120	Professional Services					25,000.00	25,000.00	
300-010-05157-54240	Computer/Software					3,500.00	3,500.00	
	<b>Communications Subtotal</b>	0.00	0.00	0.00	0.00	28,500.00	28,500.00	
	<b>Parks &amp; Recreation</b>							
300-060-06210-52120	Professional Services					110,000.00	110,000.00	
300-060-06210-54220	Purchases - Vehicles					90,000.00	90,000.00	
300-060-06210-54230	Furniture And Fixtures					25,000.00	25,000.00	
300-060-06210-54231	Signs					75,000.00	75,000.00	
	<b>Parks &amp; Recreation Subtotal</b>	0.00	0.00	0.00	0.00	300,000.00	300,000.00	
	<b>Economic Development / Downtown Development Authority</b>							
300-075-07520-52120	Professional Services					75,000.00	75,000.00	
	<b>Economic Development/ DDA Subtotal</b>	-	-	-	-	75,000.00	75,000.00	
	<b>Community Development</b>							
300-070-07210-52120	Professional Services					132,500.00	132,500.00	
	<b>Community Development Subtotal</b>	-	0.00	0.00	0.00	132,500.00	132,500.00	
	<b>City Engineer</b>							
300-040-04100-52120	Professional Services					410,000.00	410,000.00	
	<b>City Engineer Subtotal</b>	0.00	-	0.00	0.00	410,000.00	410,000.00	
	<b>GENERAL FUND Expenditures Totals</b>	-	0.00	0.00	0.00	2,374,000.00	2,374,000.00	



# SPLOST FUND

320 - SPLOST Tax Fund Revenue								
Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	Increase /	%
		Approved Budget	YTD Revenues	Projected Year End	Projected Revenue Variance	Proposed Budget	(Decrease)	Variance
320-340-04220-33431	SPLOST Funds Resurfacing		-			3,445,000.00	3,445,000.00	
320-340-04220-33431	SPLOST Funds Resurfacing FY18 Rollover	812,500.00	-			812,500.00	-	0.00%
320-340-04220-33431	SPLOST Funds Sidewalks		-			1,060,000.00	1,060,000.00	
320-340-04220-33431	SPLOST Funds Sidewalks -FY18 Rollover	250,000.00	-			250,000.00	-	0.00%
320-340-04220-33431	SPLOST Funds Site Improvements		-			795,000.00	795,000.00	
320-340-04220-33431	SPLOST Funds Site Improvements-FY18 Rollover	187,500.00	-			187,500.00	-	0.00%
<b>SPLOST Revenue Totals</b>		<b>1,250,000.00</b>	<b>-</b>			<b>6,550,000.00</b>	<b>5,300,000.00</b>	<b>424.00%</b>

320 - SPLOST Tax Fund Expenditure								
Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	Increase /	%
		Approved Budget	YTD Revenues	Projected Year End	Projected Expenditure Variance	Proposed Budget	(Decrease)	Variance
320-340-04220-54140	Capital - Roads		-				-	
	<b>FY18 Rollover for Roads</b>	812,500.00				\$ 812,500		
	70% Resurfacing					\$ 2,411,500		
	20% Major Road Improvements					\$ 689,000		
	10% Quick Response Projects					\$ 344,500		
320-340-04220-54140	Capital - Sidewalks		-				-	
	<b>FY18 Rollover for Sidewalks</b>	250,000.00				\$ 250,000		
	Trail Master Plan					\$ 50,000		
	Tucker Streetscape					\$ 580,000		
	Sidewalks and Trails					\$ 430,000		
320-340-04220-54120	Capital - Site improvements		-				-	
	<b>FY18 Rollover for Site Improvements</b>	187,500.00				\$ 187,500		
	Renovate Gymnasium					\$ 50,000		
	Replace existing retaining wall at Cofer Parking lot					\$ 10,000		
	Renovate Cofer concession/maintenance building					\$ 50,000		
	Trails Program within parks (City Wide)					\$ 50,000		
	New lighting at Henderson Tennis Court					\$ 120,000		
	Contingency					\$ 70,000		
	Priority Projects identified in the Parks Master Plan					\$ 445,000		
<b>SPLOST Expenditures Totals</b>		<b>1,250,000.00</b>	<b>-</b>			<b>6,550,000.00</b>	<b>-</b>	<b>-</b>

# HOST FUND

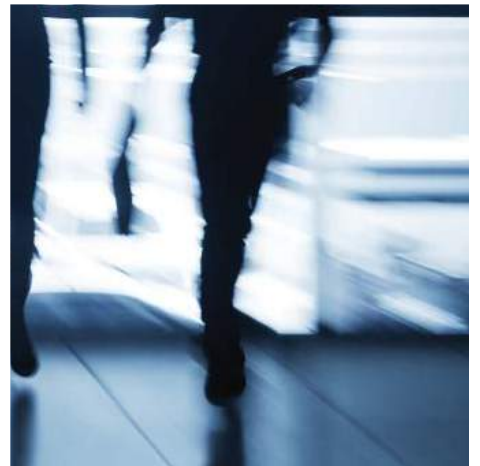
330 - HOST Tax Fund Revenue								
Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	Increase /	%
		Approved Budget	YTD Revenues	Projected Year End	Projected Revenue Variance	Proposed Budget	(Decrease)	Variance
330-340-34300-31330	HOST Funds	140,000.00	-			-	(140,000.00)	-100.00%
<b>HOST REVENUE Totals</b>		<b>140,000.00</b>	<b>-</b>			<b>-</b>	<b>(140,000.00)</b>	<b>-100.00%</b>

330 - HOST Tax Fund Expenditure								
Account Number	Account Description	FY 2018	FY 2018	FY 2018	FY 2018	FY 2019	Increase /	%
		Approved Budget	YTD Revenues	Projected Year End	Projected Expenditure Variance	Proposed Budget	(Decrease)	Variance
320-340-54200-54221	Capital - Resurfacing	140,000.00	-			-	140,000.00	100.00%
<b>HOST Expenditure Totals</b>		<b>140,000.00</b>	<b>-</b>			<b>-</b>	<b>140,000.00</b>	<b>100.00%</b>



# BUDGET DETAIL

## Section 3



# MAYOR & CITY COUNCIL



Tucker’s City Council is comprised of six members who represent three districts and a Mayor who serves the entire City. These seven members have an equal voice in governing the City. Councilmembers serve four-year terms. Every other year, three Council seats are up for re-election. The Mayor runs for re-election the year after a presidential election.

## Requested Budget FY 2019:

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Regular Salaries	\$104,000	\$78,000	\$104,000
FICA / Medicare	\$7,956	\$5,967	\$8,592
Education & Training	\$20,000	\$5,256	\$20,000
Cell Phones	\$0	\$0	\$6,400
Mayor Expense	\$5,000	\$1,934	\$5,000
Council Expense	\$18,000	\$5,871	\$18,000
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 154,956</b>	<b>\$97,028</b>	<b>\$161,992</b>



# CITY MANAGER

The City Manager is charged with seeing that all laws and ordinances are enforced. She ensures the business affairs of the City are efficiently handled, while exercising control over all departments in the City. She attends all meetings of the Mayor and City Council with the right to take part in all discussions but having no vote. She prepares and submits an annual budget and annual financial report to the Mayor and City Council. She negotiates and approves all contracts, purchases or obligations on behalf of the City as allowed within the City Code. She hires department heads and employees, as required.

## 2018 Accomplishments:

- Hired and retained highly qualified staff who share Tucker's vision and commitment to excellence in customer service.
- Implemented the Council's vision for Parks and Recreation services.
- Improved the overall quality of operations by ensuring approved software and consulting projects are successfully implemented.
- Enhanced the support provided to Mayor and Council through the addition of an Administrative Assistant.

## 2019 Goals:

- Continue to manage the City Services.
- Oversee Council planning sessions.

## Proposed Projects and Personnel Request forms included for FY 2019:

**Personnel Requests : None**

### Requested Budget FY 2019 :

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Regular Salaries	\$0	\$0	\$0
Benefits	\$0	\$0	\$0
Contractual Svcs CH2M	\$243,500	\$202,960	\$269,290
Computer / Software	\$200,000	\$0	\$200,000
Cell phones	\$0	\$0	\$2,400
<b>Total Appropriations</b>	<b>\$ 469,290</b>	<b>\$202,960</b>	<b>\$471,690</b>





# CITY CLERK



The City Clerk maintains all official records and documents for the City of Tucker. She prepares agendas for all meetings, workshops and retreats of the Mayor and City Council. She prepares and maintains all meeting minutes. She is responsible for posting public notices of all City meetings in accordance with state law. She handles all requests for documents per the Open Records Act. She serves as the qualifying officer for all municipal elections and special elections. She also oversees the functions of the Municipal Court.

## 2018 Accomplishments:

- Accela Agenda Management Software implemented.
- Developed agendas and kept minutes for 43 City Council meetings as of March 2018
- Filed all ethics forms in a timely fashion.
- Implemented Easy Vote for Ethics Campaign Reports.
- Oversaw response to 112 open records requests as of March 2018.
- Took on Procurement and Contracts.
- Requested and received a signed and sealed copy of the City Charter.
- Scanned minutes, proclamations and resolutions into official record binders.

## Goals for 2019:

- Continue to implement the codification of Tucker’s codes and ordinances with Municode
- Implement a document management software.
- Implement a record retention policy/ ordinance.
- Continue education toward master’s Certification for City Clerk.

### Proposed Request forms included for FY 2019:

**Personnel Request: One full-time position shared with Finance Dept.**

### Requested Budget FY 2019:

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Regular Salaries	\$0	\$0	\$0
FICA / Medicare	\$0	\$0	\$0
Election Services	\$16,335	\$16,335	\$3,000
Professional Services	\$25,000	\$0	\$25,000
Contractual CH2M	\$132,710	\$98,540	\$132,710
Advertising	\$3,000	\$1,194	\$800
Cell phones	\$0	\$0	\$600
Computer / software	\$0	\$0	\$36,500
<b>Total Appropriations</b>	<b>\$ 177,045</b>	<b>\$116,069</b>	<b>\$198,610</b>

# FINANCE ADMINISTRATION

The City of Tucker's Finance Department is responsible for tracking all incoming revenue and outgoing expenditures. They send out annual business license renewals and ensure that license fees are paid in a timely manner. They oversee all facets of the procurement process. They are also responsible for coordinating an annual audit.

## 2018 Accomplishments: Goals for 2019:

- Staff attended several training sessions and conferences throughout the year, covering topics such as Occupational Taxes, GASB & GAAP Changes and / or requirements, and various courses sponsored by CVIQG, GATBO and/or GGFOA.
- Maintained cross-training for business licenses so the position will have backup at all times.
- Reconciled all bank accounts monthly, ensuring all accounts maintained healthy balances, giving the City the necessary funding for operations.
- Ensured the City's bills were paid in a timely and efficient manner.
- Ensured all Licensing and Occupational Tax renewals were processed and maintained effectively.
- Obtain or produce relevant operating, revenue performance and forecasts to support the decision process.
- Implement automation of accounts payable.
- Implement online payments and forms for businesses and residents on City's website.
- Complete City's year-end audit with a clean opinion and no findings.
- Strive to provide high level of customer service in all areas of operations.
- Compile standard Operating Procedures to guide and assist staff in performance of their duties.
- Create a budget training class for staff.

### Proposed Projects and Personnel Request for FY 2019:

**Personnel Requests : One full-time position shared with City Clerk**

#### Requested Budget FY 2019:

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Regular Salaries	\$0	\$0	\$0
FICA / Medicare	\$0	\$0	\$0
Audit Services	\$10,000	\$10,000	\$10,000
Professional Services	\$12,000	\$3,050	\$12,000
Cell Phones	\$0	\$0	\$600
<b>Total Appropriations</b>	<b>\$ 22,000</b>	<b>\$13,050</b>	<b>\$22,600</b>



# LEGAL SERVICES

Tucker’s City Attorney provides legal counsel to the City’s elected officials, departments and staff. He works closely with the City Manager on crafting intergovernmental agreements (IGAs). He ensures the proper functioning of the Municipal Court, while also representing the City in all lawsuits. He also reviews any contracts, code or charter changes before they go before the Mayor and City Council.

## 2018 Accomplishments:

- The City obtained full municipal legal status.
- IGAs in place for all required government services provided by the County.
- Facilitated with several annexations.
- Only one lawsuit requiring legal defense.
- Obtained all major municipal sources of revenue.

## Goals for 2019:

- No adverse judgements against the City.
- Municipal Court operating in Tucker.
- City complies with all operating requirements of a fully-functioning City.

### Proposed Projects and Personnel Request for FY 2019:

**Personnel Requests: None**



### Requested Budget FY 2019:

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Professional Services	\$80,000	\$53,250	\$40,000
Attorney Fees / City Attorney	\$137,000	\$80,899	\$155,000
Attorney Fees / Other	\$80,000	\$5,268	\$125,000
Contractual Services	\$0	\$0	\$90,000
<b>Total Appropriations</b>	<b>\$ 297,000</b>	<b>\$139,417</b>	<b>\$410,000</b>



# FACILITIES & BUILDINGS

This part of the budget covers indirect costs or overhead expenses needed for operations and maintenance. This includes the day-to-day activities necessary for building or built structures.



## 2018 Accomplishments:

- Rented Suite at the City Hall Annex to accommodate Finance / City Clerk Departments.
- Installed new customer service window at City Hall for Permits.
- Installed new customer service window at the City Hall Annex to accommodate Business Licenses.

## Goals for 2019:

- Provide safe, functional systems and facilities.
- Identify and build out space for new staff members.
- Continue to make improvements to the Recreation Center.

### Requested Budget FY 2019:

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Technical Services	\$11,000	\$14,322	\$16,000
Professional Services	\$50,000	\$0	\$60,000
Repairs & Maintenance	\$25,000	\$21,687	\$20,000
Sanitation	\$1,500	\$756	\$1,500
Contracted – Janitorial	\$0	\$0	\$3,500
Real Estate Rents/Leases	\$126,000	\$99,027	\$130,000
Water/Sewer	\$4,000	\$521	\$4,000
Natural Gas	\$4,000	\$1,210	\$4,000
Electricity	\$7,000	\$7,230	\$12,000
Buildings & Improvements	\$25,000	\$0	\$150,000
Furniture & Fixtures	\$14,000	\$3,913	\$15,000

# COMMUNICATIONS

The Communications Department establishes and maintains relationships with media outlets, leveraging those relationships for positive coverage for the City. They keep the community informed and engaged through numerous vehicles, including social media. They interface with citizens and other stakeholders to answer specific questions and concerns while exercising superior customer service. They organize and manage special events, cultivating new ways to use these events as opportunities to reach residents with City messaging.



## 2018 Accomplishments

- Oversaw successful redesign of City website which is under budget and ahead of schedule.
- Grew subscriber numbers for InTucker, City email list and each of the City's social media channels.
- Wrote and distributed FY '17 Annual Report.
- Instituted City "Tucker Week" events and "TKR Summer of Fun" event series.
- Built upon relationships with colleagues at cities across DeKalb, as well as at the County level.
- Successfully brought on a City-Community Connector to better engage schools and City civic groups.
- Produced nearly 100 videos to promote City activities, volunteers and businesses.



**Facebook.com**  
/CityofTucker



**Instagram.com**  
/CityofTucker



**Twitter.com**  
/CityofTucker



**YouTube.com**  
/CityofTucker



**Nextdoor.com**  
/City-of-Tucker





# Goals for 2019:

- Integrate newly redesigned website into departmental efforts to streamline workload and interaction with the public.
- Institute a City 101 course, exploring new ways to distribute newsletters, creation of pamphlets, creation and distribution of informational magnets.
- Grow social media presence and increase channels of communications through creation of departmental brochures and pamphlets, developing information displays at City events, assessing and evaluating new social media platforms, as well as integrating the newly designed website into City communication efforts.
- Foster and grow relationship with the DeKalb Entertainment Commission to help promote Tucker as a television and film destination.
- Embark on branding campaign for the City of Tucker.
- Work in collaboration with Parks & Recreation Department to effectively market our parks assets.

**Personnel Requests:**  
**0.5-Social Media Professional ;**  
**0.25-Web Tech Support (Currently ¼ time, increase to ½ time)**



## Requested Budget FY 2019:

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Professional Services	\$25,000	\$24,966	\$25,000
Contracted Services	\$0	\$0	\$45,000
Printing	\$20,000	\$8,365	\$25,000
Postage	\$13,000	\$0	\$16,000
Cell phones	\$0	\$0	\$1,200
Dues and Fees	\$0	\$0	\$500
City/Community Events	\$21,500	\$564	\$23,000
Computer/Software	\$3,500	\$0	\$3,500
<b>Total Appropriations</b>	<b>\$ 83,000</b>	<b>\$33,895</b>	<b>\$139,200</b>

# INFORMATION TECHNOLOGY

Tucker’s IT Department works with the City’s leadership and all City departments and offices as a key strategic partner bringing value, efficiencies and process improvements across the board through technology solutions, initiatives and projects that benefit the City and its constituents.

## 2018 Accomplishments:

- Managed the City’s increased user base for support and services from staff additions and transitions.
- Expanded GIS services and utilization for all City departments and citizens.
- Expanded Tucker City Hall to First Avenue for City Council Chambers and office space.
- Updated and renovated networks and technology to provide reliable and secure technology services in the Tucker Recreation Center.
- Improved network security and reduced City’s risk of data loss or compromise through implementation of security appliances and software.

## Goals for 2019:

- Establish business metrics to measure our performance against annual goals and expectations.
- Increase physical location security at all City facilities for the protection of all City employees and constituents.
- Maintain and upgrade the City network infrastructure to increase reliability, reduce risk, and support the City’s initiatives for improved physical and data security.
- Assist in the selection and implementation of new software and technical initiatives for the City of Tucker. These efforts will include the Citywide ERP software selection and deployment, Citizen Responder software and workflow support, data conversion and information migration across all City departments.
- Continually improve support and technology services for all departments.

### Proposed Projects and Personnel Request for FY 2019:

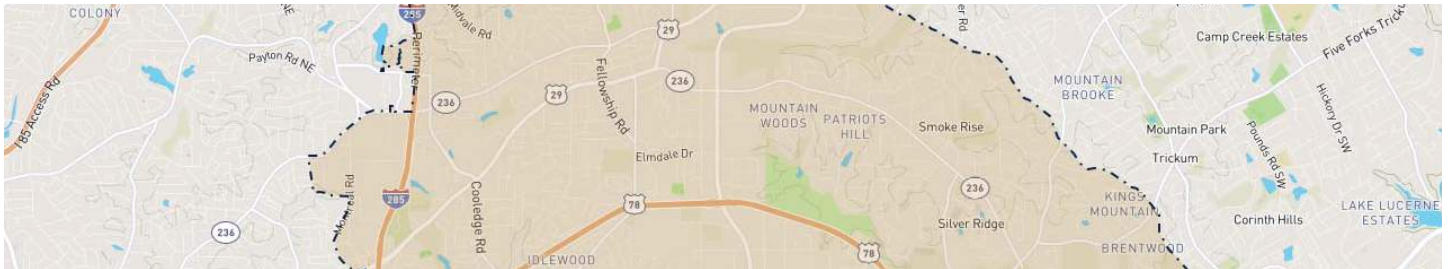
**Personnel Requests: None**

#### Requested Budget FY 2019:

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Contracted Services	\$257,670	\$206,313	\$270,029
Computer/Software	\$65,000	\$53,825	\$110,000
<b>Total Appropriations</b>	<b>\$ 322,670</b>	<b>\$260,138</b>	<b>\$380,029</b>

# GEOGRAPHICAL INFO SYSTEMS

Tucker’s GIS Department provides up-to-date, reliable, efficient and professional information and services. This enables departments to operate at optimum efficiency and to satisfy the needs of both internal staff and the public.



## 2018 Accomplishments:

- Developed and rolled out City Map.
- Designed and configured an open data site.
- Created a unique base map to be reused in most paper maps produced by the City.
- Aided in the completion of five annexations from creating the maps to verifying applications.
- Produced multiple focused web apps designed to further public knowledge of the City’s operations.
- Developed the City’s GIS infrastructure ranging from integrating with MosaicGIS to translating data received from DeKalb into our own schema.

## Goals for 2019:

- Implement a web-based GIS solution to assist the business license process.
- Start projects that utilize drones to collect first-hand, real-time data.
- Integrate our enterprise GIS with whatever parcel-based permitting software is chosen by City staff.
- Produce more public-facing web applications that serve to aid and inform the public.
- Maintain and update the Tucker Outdoor Parks App, produce maps/apps/visualizations to further the City’s efforts.
- Roll-out several “self-service” GIS applications to further democratize the use of GIS within the City.

### Proposed Projects and Personnel Request for FY 2019:

**Personnel Requests: None**

**Requested Budget FY 2019:**

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Contracted Services	\$155,917	\$106,031	\$191,554
Computer/Software	\$0	\$0	\$0
<b>Total Appropriations</b>	<b>\$ 155,917</b>	<b>\$106,031</b>	<b>\$191,554</b>



# GENERAL OPERATIONS

Administrative work directly relates to assisting with the running or servicing of the City's operations and includes, but is not limited to, work in functional areas such as: procurement, purchasing, accounting, occupational tax, advertising, insurance, etc. General operations consist of day-to-day City operations.



## Goals for 2019:

- Continue to decrease day-to-day operation costs.

### Requested Budget FY 2019:

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Professional Services	\$285,000	\$74,968	\$85,000
Contractual Services CH2M	\$2,460,334	\$1,772,483	\$3,110,334
Office Equipment	\$0	\$0	\$10,000
General Liability Insurance	\$15,740	\$11,965	\$18,000
Printing	\$15,000	\$284	\$5,000
Dues and Fees	\$0	\$0	\$500
Operating Supplies	\$25,000	\$28,527	\$15,000
Postage	\$1,500	\$5,153	\$5,000
Service Fees	\$15,000	\$7,773	\$10,000
Employee Functions / Meal	\$0	\$0	\$10,000
Office Supplies	\$10,000	\$8,507	\$25,000
Land Purchases	\$550,000	\$149,147	\$900,000
Furniture & Fixtures	\$5,000	\$1,258	\$0
Signs	\$3,000	\$3,923	\$3,000
<b>Total Appropriations</b>	<b>\$ 3,180,574</b>	<b>\$2,063,988</b>	<b>\$4,196,834</b>

# CONTINGENCY

Tucker’s contingency reserve is retained earnings that have been set aside to guard against possible future losses. This means an appropriation of surplus or retained earnings that may or may not be funded, indicating a reservation against a specific or general contingency.

## 2019 Goals:

- To maintain operations smoothly if loss occurs.

Requested Budget FY 2019:

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Reserve Contingency	\$683,672	\$0	\$1,116,491
<b>Total Appropriations</b>	<b>\$ 683,672</b>	<b>\$0</b>	<b>\$1,116,491</b>



# MUNICIPAL COURT

The main purpose of the Court is to adjudicate all alleged violations of Tucker’s environmental, building and development codes. The Court is in session once per month to hear cases of defendants who plead not guilty. It also functions to receive and answer all questions concerning citations issued and court procedures, while also maintaining complete and accurate records of all court proceedings. Filing of monthly court remittance reports to GSCCCA, Peace Officers A&B Fund and DeKalb County also fall within the scope of the Municipal Court.



## 2018 Accomplishments:

- Court has been operating in Clarkston since January 2017.
- Courtware software was implemented July 2017.
- Continued contract for judge and solicitor.
- Heard 260 cases as of March 2018.
- Collected \$5,425.00 in fines as of March 2018.
- City Clerk received certification training.

## Goals for 2019:

- Maintain level of customer service.
- Continue Municipal Court Clerk Certification.

### Requested Budget FY 2019:

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Professional Services	\$49,000	\$75	\$18,000
Computer / Software	\$0	\$0	\$2,400
<b>Total Appropriations</b>	<b>\$ 49,000</b>	<b>\$75</b>	<b>\$20,400</b>



# PARKS AND RECREATION

The Parks and Recreation Department is responsible for day-to-day maintenance of all City parks and facilities. They provide classes and programs at the Tucker Recreation Center, as well as operating City parks, the City's pool and athletic fields. The department also supervises contractors for janitorial, park maintenance and pool management work.

## 2018 Accomplishments



- Established City of Tucker's first Parks and Recreation Department with the assumption of the TRC in January 2018 and parks in April 2018.
- Hired a full staff to operate the Tucker Recreation Center, parks and pool.
- Completed contracting for park maintenance, pool management, janitorial and master plan.
- Established relationships with all Friends groups.
- Established partnerships for After School, Summer Camp programming, as well as adult softball and kickball.
- Established a system for collection and accountability for existing programs and new rentals.

## Goals for 2019:

- Provide Parks and Recreation services above expectation for the City of Tucker citizens.
- Complete and begin implementing the City of Tucker's first Parks and Recreation Master Plan.
- Successful transition from County to City of parks and pool.
- Improve maintenance in our Parks.
- Create a plan to address delayed maintenance issues within the parks and TRC.
- Establish an agreement and working relationship with TYSA to ensure proper operation of the Henderson Park soccer fields and surrounding park area.
- Continue working with Friends groups to leverage time and money to improve City parks.
- Implement online registration and reservation system accessible to the entire community.
- Establish a system of accountability for patrons of TRC.
- Increase revenue and community programming throughout TRC and city parks through innovative means.
- Ensure consistent pool operations and increase security in parks thorough electronic means.

### Personnel Requests: None





**Requested Budget FY 2019:**

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Technical Services	\$0	\$0	\$10,000
Professional Services	\$100,000	\$0	\$110,000
Repairs & Maintenance	\$141,296	\$49,231	\$100,000
Contracted Services	\$265,000	\$39,195	\$200,000
Van Leases	\$22,104	\$11,052	\$0
Cell Phones	\$0	\$0	\$5,200
Vehicle Purchases	\$0	\$0	\$90,000
Dues and Fees	\$0	\$0	\$500
Sanitation	\$0	\$0	\$1,500
Contracted – Janitorial	\$0	\$0	\$50,000
Contracted – Landscaping	\$0	\$0	\$290,000
Operating supplies	\$10,000	\$679	\$85,000
Office supplies	\$10,000	\$777	\$15,000
Water/Sewer	\$15,600	\$0	\$41,000
Natural Gas	\$1,000	\$250	\$5,000
Electricity	\$10,000	\$0	\$30,000
Furniture & Fixtures	\$10,000	\$0	\$25,000
Signage	\$0	\$0	\$75,000
Computer / Software	\$45,000	\$35,428	\$25,000
Office Equipment	\$0	\$0	\$5,000
Transfer from Hotel/Motel	\$168,750	\$0	\$0
<b>Total Appropriations</b>	<b>\$ 798,750</b>	<b>\$136,612</b>	<b>\$1,163,200</b>





# COMMUNITY DEVELOPMENT

The Community Development Department is responsible for managing current and long-range planning, building and permitting, land development, code enforcement and economic development. The department works with the citizens of Tucker and its development community, several boards and commissions, as well as the City's elected officials.

## Divisions:

- Building and Permitting
- Code Enforcement
- Economic Development
- Land Development
- Planning and Zoning

## Personnel Requests:

- Code Enforcement Officer
- Code Enforcement Admin
- Planner I
- Land Development Engineer – Part Time

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Professional Services	\$69,500	\$23,555	\$195,000
Cell phones	\$0	\$0	\$2,400
Advertising	\$0	\$0	\$3,000
Education & Training – Boards	\$10,000	\$5,099	\$5,000
<b>Total Appropriations</b>	<b>\$ 79,500</b>	<b>\$28,654</b>	<b>\$205,900</b>





# BUILDING & PERMITTING

## DIVISION OF COMMUNITY DEVELOPMENT



The Building and Permitting Division is charged with performing inspections and providing enforcement of building regulations and other City codes to ensure that what was planned, designed and engineered meets all the building and trade codes and is constructed to those standards. They issue all building permits and collect permit fees. They also serve as a knowledge resource for builders and citizens developing in the City of Tucker.

### 2018 Accomplishments:

- Adopted new Building Regulations for the City of Tucker.
- Implemented an umbrella permit system to provide a more streamlined process for our citizens and developers.
- Began taking credit card payments for the benefit of our customers.
- Created a guide sheet for submittal requirements for all permit types.
- Created a policy and procedure document for the division.
- Established the Construction Board of Appeals.

### Goals for 2019:

- Improve and expand upon existing level of service with streamlined software.
- Continue to educate the public on the importance of building safely and within the State Adopted Codes.
- Continue coordination with the DeKalb County Fire Department and Department of Watershed Management on coordination for building and land development permits.

### Proposed Projects and Personnel Request for FY 2019:

**Personnel Requests: None**

# ECONOMIC DEVELOPMENT

## DIVISION OF COMMUNITY DEVELOPMENT

The Economic Development Division is responsible for efforts to create jobs and opportunities for residents of the City in a sustainable manner.

### 2018 Accomplishments:

- Partnered with Decide DeKalb and their economic development efforts including site selection.
  - Coordinated on site-specific projects in Tucker.
  - Attended monthly board meetings.
  - Hosted two Decide DeKalb Redevelopment Round Tables.
- Instituted a Downtown Development Authority (DDA), appointing seven members and obtaining boundary approval.
- Outreach and coordination with Main Street businesses and assistance with leasing opportunities .
- Identification and promotion of key redevelopment locations.
- Meeting with CID Executive Directors on an ongoing basis for City/CID partnership.
- Ongoing discussions with Brannen Goddard and Ackerman on commercial growth along Mountain Industrial Corridor.
- Outreach and continued retention efforts with large employers including RICOH, Crestpac and Inland Seafood.



## Goals for 2019:

- Continued development of the Downtown Development Authority and core redevelopment functions.
- Establishment of a city staffed economic development function tasked with business retention, business recruitment and promoting development within the targeted redevelopment areas of Northlake, the Medical Center area, downtown Tucker and the Mountain Industrial area.
- Develop and maintain “one pager” marketing materials that summarize Tucker’s assets. These materials should provide both high level information about the City, but also more detailed information regarding specific market areas such as the Mountain Industrial corridor, downtown, the Medical area and Northlake.
- Developing an Economic Development section for the City’s website. Include easily printable materials that highlight Tucker’s assets and more specific target market information. Provide information regarding available property and buildings within the City, particularly within target redevelopment areas.
- Developing GIS databases of both property value and business license revenues for each of the economic development priority areas. Conduct annual assessment and use results to evaluate overall effectiveness of economic development program.
- In conjunction with the CIDs, host regular meetings with economic development partners including DeKalb County, Georgia Department of Industry, Trade and Tourism, Georgia Power and the Chamber of Commerce. Focus on building relationships and furthering the City’s Economic Development Marketing Plan.
- Development of a consolidated economic development plan for challenged sites and areas within the downtown Tucker area.
- Creation of a range of Economic Development incentives to fund infrastructure for infill development within downtown Tucker for projects that meet City redevelopment goals and that, based upon evaluation of financials, could not occur without incentives.
- Creation of a Tucker Film Commission.
- Build off recommendations from the Comprehensive Plan to create a specific plan that highlights key Economic Development strategy.

### Proposed Projects and Personnel Request for FY 2019:

#### Personnel Requests: Business Outreach Coordinator

##### Requested Budget FY 2019:

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Professional Services	\$0	\$0	\$50,000
Advertising	\$0	\$0	\$500
Education & Training – Boards	\$0	\$0	\$5,000
<b>Total Appropriations</b>	<b>\$ 0</b>	<b>\$0</b>	<b>\$55,500</b>



# CODE ENFORCEMENT

## DIVISION OF COMMUNITY DEVELOPMENT

Code Enforcement performs inspections throughout the City on a daily basis to ensure compliance with the City Code. Within the multi-disciplined aspects of this Division, Code Enforcement officers perform inspections for zoning violations, commercial, apartment and residential nuisance code violations to include sign violations, overgrown grass, visual blight, unlicensed vehicles on private property and property maintenance. This also includes enforcement of the International Maintenance Code.

### 2018 Accomplishments:

- Adopted Nuisance, City ordinance and International Property Maintenance Code which are enforced by Code Enforcement staff.
- Established Notice of Violation and citation forms, as well as coordinated Municipal Court.
- Developed brochure to educate citizens and businesses on most common violations.
- Code Enforcement manager spoke to numerous civic organizations on City's code enforcement policies and approach.
- Implemented enforcement on new regulations for feather signs and linear lighting.
- Completed inspections of Shadow Walk and Wilshire Condominiums.

### Goals for 2019:

- Improve and expand upon existing level of service with streamlined software that will meet Code Enforcement needs and optimize our time in the field.
- Use information from baseline Code Enforcement assessment to highlight improved corridors.
- Consistently and strategically enforce City Code, as well as fairly administer at Municipal Court.
- Case presentation with solicitor before the Municipal Court.
- Promote the health, safety, and welfare of the community through enforcement of City Ordinances. Ensure that housing conditions, the general environment, and buildings are maintained to housing codes.
- Empower and proactively engage citizens in the education of the City's Code of Ordinances to reduce the number of potential violations and respond to code related complaints within 24 hours, resolving these complaints prior to the involvement of the Municipal Court.
- Maintain an aesthetically pleasing City that encourages community pride, preserves neighborhood integrity, protects the public health and wellbeing, and maintains property values.

### Proposed Projects and Personnel Request for FY 2019:

#### Personnel Requests:

- Code Enforcement Officer
- Code Enforcement Admin

# PLANNING AND ZONING

## DIVISION OF COMMUNITY DEVELOPMENT

Tucker's Planning and Zoning Division administers reviews of building permits, sign permits, land disturbance permits and plat applications. They process zoning certification letters, while also administering applications for variances, rezonings, special land use permits and Comprehensive Plan amendments. They serve as staff liaison to the Planning Commission, Zoning Board of Appeals and Community Council. They provide assistance to applicants, developers and the public pertaining to land use and zoning issues in addition to ensuring all development complies with current ordinances and policies. They maintain and update the Comprehensive Plan and land use plan, as well as all pertinent records and entitlement files. They prepare amendments to the Zoning Ordinance and Sign Ordinance. They also review business licenses to ensure all proposed businesses are located within the correct zoning district.

### **2018 Accomplishments:**

- Refined Zoning Ordinance to reflect density and less desirable land uses.
- Worked with newly appointed board members on the Planning Commission, Community Council and Zoning Board of Appeals.
- Hosted the Carl Vinson Institute for a Planning and Zoning 101 class for all of our boards and commission members.
- Took nine proposed developments through the land use petition process.
- Took four properties through the variance process.
- Completed the second round of a major 88-acre rezoning that entailed multiple iterations and a robust number of meetings with the developer and community.
- Engaged in a collaborative relationship with the City's Community Improvement Districts regarding applications for projects in their areas.
- Collaborated with DeKalb School District to review ongoing developments for school forecasting.
- Created and implemented the Tucker Tomorrow Comprehensive Plan.

### **Goals for 2019:**

- Improve and expand upon existing level of service by increasing department's capacity with the addition of an entry level planner.
- Enhance information on the City's website to improve the zoning process, as well as educate the public on land use matters.
- Rewrite Sign Ordinance for an improved and updated Code for a more visually appealing and business friendly ordinance.
- Review and revise City's three existing Overlay districts.
- Complete a Historic Resource Report so that the City has a comprehensive review of its historic and cultural resources to protect and preserve.
- Complete a thorough analysis of the future demand and current density for the City.

### **Proposed Projects and Personnel Request for FY 2019:**

#### **Personnel Requests: Planner I**

# CITY ENGINEER

The City Engineer is an autonomous position for the City of Tucker that provides support for the City Manager, Community Development, Transportation and other areas as required. He is tasked with reviewing zoning submittals, land disturbance permit applications, plats, hydrology studies and traffic studies. He coordinates daily with developers and other engineers to ensure development projects are constructed to federal, state and local codes and specifications. He coordinates the City's SPLOST program, recommending projects and budgets; overseeing procurement and project management; ensuring excellence in the completion of projects in terms of quality of work, schedule, and costs. He ensures compliance with the City's Tree Preservation Ordinance including residential tree removal permits. He coordinates with the Georgia Department of Transportation (GDOT) regarding the planning, funding, construction and maintenance of projects on state routes. He coordinates with GDOT on signal timing, maintenance needs, operational improvements and right-of-way issues on state routes. He coordinates with the Tucker-Northlake CID, Stone Mountain CID, DeKalb County Department of Watershed Management, Atlanta Regional Commission, Georgia Soil & Water Conservation Commission and other agencies as required. He coordinates with DeKalb County on right-of-way repair and maintenance, as well as storm water issues covered in the intergovernmental agreement (IGA) for issues such as drainage, flooding, dams, potholes, striping, signal timing, traffic signal repair, transportation planning, mowing and litter, sidewalks, utility permitting, street signs and guardrails. He monitors work order requests and activities to ensure that the terms of the DeKalb County IGAs are met. He inspects, advises

and coordinates improvements for storm water related issues such as drainage, erosion, lakes and dams. He represents the City of Tucker as the FEMA Floodplain Coordinator.

## 2018 Accomplishments

- Completed pavement condition analysis.
- Submitted SRTA grant application for the Tucker Streetscape project.
- Negotiated IGAs with DeKalb County for Roads & Drainage and storm water maintenance.
- Approval of the DeKalb SPLOST referendum.







## Goals for 2019:

- Complete first year resurfacing program.
- Complete Strategic Transportation Master Plan.
- Complete Geospatial asset program.
- Complete Intersection Safety Analysis.
- Complete surveys and environmental assessments of park properties.
- Complete traffic counts.
- Beaver dam maintenance.
- Complete Quick Response Projects at two intersections.
- Begin construction of the Tucker Streetscape project.
- Begin engineering design for an intersection improvement at Mountain Industrial Boulevard and Hugh Howell Road.
- Complete Main Street Banner project
- Coordinate with GDOT, TNCID, SMCID on projects funded by these agencies.
- Seek additional federal, state, and local funding sources.



### Proposed Projects and Personnel Request for FY 2019:

**Personnel Request : 1 Full time – Engineering Superintendent**

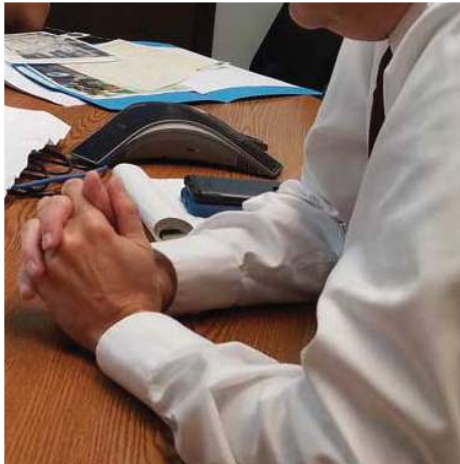
**Requested Budget FY 2019:**

Department Appropriations	FY 2018 Approved Budget	FY 2018 Expenditures as of 03/31/18	FY 2019 Requested Budget
Professional Services	\$210,000	\$0	\$400,000
City Limit signs	\$10,000	\$0	\$15,000
LMIG – Roads	\$364,000	\$0	\$728,000
<b>Total Appropriations</b>	<b>\$ 584,000</b>	<b>\$0</b>	<b>\$1,143,000</b>



# APPENDIX

## Section 4



# GEORGIA LAW ON LOCAL GOVERNMENT BUDGETS

## 36-81-2. Definitions

As used in this article, the term:

(1) **“Budget”** means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.

(2) **“Budget officer”** means that local government official charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

(3) **“Budget ordinance,” “ordinance,” or “resolution”** means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

(4) **“Budget period,”** means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

(5) **“Capital projects fund”** means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity.

(6) **“Debt service fund”** means a fund used to account for the accumulation of resources

for and the payment of general long-term debt principal and interest.

(7) **“Enterprise fund”** means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. For purposes of this paragraph, the term “costs” means expenses, including depreciation.

(8) **“Fiduciary fund”** means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

(9) **“Fiscal Year”** means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government’s general fund, each special revenue fund, if any, and each debt service fund, if any.

(10) **“Fund”** means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose



of carrying on specific activities or attaining certain objectives in accordance with special regulation, restrictions, or limitations.

**(11) "General fund"** means the fund used to account for all financial resources except those required to be accounted for in another fund.

**(12) "Governing authority"** means that official or group of officials responsible for governance of the unit of local government.

**(13) "Internal service fund"** means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-reimbursement basis.

**(14) "Legal level of control"** means the lowest level of budgetary detail at which a local government's management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

**(15) "Special Revenue Fund"** means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes.

**(16) "Unit of local government," "unit," or "local government"** means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is

paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

### **36-81-3. Establishment of fiscal year; requirement of annual balanced budget; adoption of budget ordinances or resolutions generally; budget amendments; uniform chart of accounts.**

**(a)** The governing authority shall establish by ordinance, local law, or appropriate resolution a fiscal year for the operations of the local government.

**(1)** Each unit of local government shall adopt and operate under an annual balanced budget for the general fund, each special revenue fund, and each debt service fund in use by the local government. The annual balanced budget shall be adopted by ordinance or resolution and administered in accordance with this article.

**(2)** Each unit of local government shall adopt and operate under a project-length-balanced budget for each capital projects fund in use by the government. The project length balanced budget shall be adopted by ordinance or resolution in the year that the project initially begins and shall be administered in accordance with this article. The project length balanced budget shall appropriate total expenditures for the duration of the capital project.

**(3)** A budget ordinance or resolution is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.

**(4)** Nothing contained in this Code section shall preclude a local government other

than those specifically identified in paragraphs (1) and (2) of this subsection, including enterprise funds, internal service funds, and fiduciary funds.

**(b)** For each fiscal year beginning on or after January 1, 1982, each unit of local government shall adopt and utilize and budget ordinance or resolution as provided in this article.

**(c)** Nothing contained in this Code section shall preclude a local Government from amending its budget so as to adapt to changing governmental needs during the budget period. Amendments shall be made as follows, unless otherwise provided by charter or local law:

**(1)** Any increase in appropriation at the legal level of control of the local government, whether accomplished through a change in anticipated revenues in any fund or through a transfer of appropriations among departments, shall require the approval of the governing authority. Such amendment shall be adopted by ordinance or resolution;

**(2)** Transfers of appropriations within any fund below the local Government's legal level of control shall require only the approval of the budget officer; and

**(3)** The governing authority of a local government may amend the legal Level of control to establish a more detailed level of budgetary control at any time during the budget period. Said amendment shall be adopted by ordinance or resolution.

**(d)** The Department of Community Affairs, in cooperation with the Association County Commissioners of Georgia and the Georgia Municipal Association, shall develop local government uniform charts of accounts. The uniform charts of accounts, including any subsequent revisions thereto, shall require approval of the state auditor prior to final adoption by the Department of Community

Affairs. All units of local government shall adopt and use such initial uniform charts of accounts within 18 months following adoption of the uniform charts of accounts by the Department of Community Affairs. The department shall adopt the initial local government uniform charts of accounts no later than December 31, 1998. The department shall be authorized to grant a waiver delaying adoption of the initial uniform charts of accounts for a period of time not to exceed two years upon a clear demonstration that conversion of the accounting system of the requesting local government, within the time period specified in this subsection, would be unduly burdensome.

**(e)** The department's implementation of subsection (e) of this Code section shall be subject to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

### **36-81-4. Appointment of budget officer; performance of duties by Governing authority in absence of appointment; utilization of executive budget.**

**(a)** Unless provided to the contrary by local charter or local Act, each local government may appoint a budget officer to serve at the will of the governing authority.

**(b)** In those units of local government in which there is no budget officer, the governing authority shall perform all duties of the budget officer as set forth in Code Section 36-81-5. Nothing in this Code section shall preclude the utilization of an executive budget, under which an elected or appointed official, authorized by charter or local law and acting as the chief executive of the governmental unit, exercises the initial budgetary policy-making function while

another individual, designated as provided in this Code section as budget officer, exercises the administrative functions of budgetary preparation and control.

### **36-81-5. Preparation of proposed budget; submission to governing authority; public review of proposed budget; notice and conduct of budget hearing.**

**(a)** By the date established by each governing authority, in such Manner and form as may be necessary to effect this article, and consistent with the local government's accounting system, the budget officer shall prepare a proposed budget for the local government for the ensuing budget period.

**(b)** The proposed budget shall, at a minimum, be an estimate of the financial requirements at the legal level of control for each fund requiring a budget for the appropriate budget period and shall be in such form and detail, with such supporting information and justifications, as may be prescribed by the budget officer or the governing authority. The budget document, at a minimum, shall provide, for the appropriate budget period, a statement of the amount budgeted for anticipated revenues by source and the amount budgeted for expenditures at the legal level of control. In accordance with the minimum required legal level of control, the budget document shall, at a minimum provide a statement of the amount budgeted for expenditures by department for each fund for which a budget is required. This does not preclude the governing authority of local government from preparing a budget document or establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

**(c)** On the date established by each governing authority, the proposed budget shall be submitted to the governing authority for that body's review prior to enactment of the budget ordinance or resolution.

**(d)** On the day that the proposed budget is submitted to the governing authority for consideration, a copy of the budget shall be placed in a public location which is convenient to the residents of the unit of local government. The governing authority shall make every effort to provide convenient access to the residents during reasonable business hours so as to accord every opportunity to the public to review the budget prior to adoption by the governing authority. A copy of the budget shall also be made available, upon request, the news media.

**(e)** A statement advising the residents of the local unit of government of the availability of the proposed budget shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The notice shall be published during the week in which the proposed budget is submitted to the governing authority. In addition, the statement shall also advise the residents that a public hearing will be held at which time any persons wishing to be heard on the budget may appear. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

**(f)** At least on week prior the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered, the governing authority shall conduct a public hearing, at which time any persons wishing to be heard on the budget may appear.

**(g) (1)** The governing authority shall give notice of the time and place of the budget hearing required by subsection (f) of this Code section at least one week before the



budget hearing is held. The notice shall be published in a newspaper of general circulation within the jurisdiction of the governing authority. The statement shall be a prominently displayed advertisement or news article and shall not be placed in that section of the newspaper where legal notices appear.

**(2)** The notice required by paragraph (1) of this subsection may be included in the statement published pursuant to subsection (e) of this Code section in lieu of separate publication of the notice.

**(h)** Nothing in this Code section shall be deemed to preclude the conduct of further budget hearings if the governing body deems such hearings necessary and complies with the requirements of subsection (e) of this Code section.

### **36-81-6. Adoption of budget ordinance or resolution; form of budget.**

**(a)** On date after the conclusion of the hearing required in subsection (f) of Code Section 36-81-5, the governing authority shall adopt a budget ordinance or resolution making appropriations in such sums as the governing authority may deem sufficient, whether greater or less than the sums presented in the proposed budget. The budget ordinance or resolution shall be adopted at a public meeting which shall be advertised in accordance with the procedures set forth in subsection (e) of Code Section 36-81-5 at least one week prior to the meeting.

**(b)** The budget may be prepared in any form that the governing authority deems most efficient in enabling it to make the fiscal policy decisions embodied in the budget, but such budget shall be subject to the provisions of this article.



# GLOSSARY OF BUDGETARY AND FINANCIAL TERMINOLOGY

The City of Tucker Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Budget document in understanding these terms, a glossary has been included in this document.

## A

### ACCOUNTABILITY:

Monitoring, measuring and evaluating the performance and progress of policies, plans and programs to ensure that results are achieved.

### ACCRUAL ACCOUNTING:

Method of accounting in which transactions are recorded at the time they are incurred, as opposed to when cash is received or spent.

### ACTUAL EXPENDITURES:

Includes personnel services, employee-related expenditures and all other operating expenditures as authorized by the City Council.

### ADOPTED (APPROVED) BUDGET:

The funds appropriated by the City Council at the beginning of the year.

### AD VALOREM TAX:

A tax based on the value of property.

### ALLOCATION:

The expenditure amount planned for a particular project or service, except an amount that requires additional Board action or "appropriation" before expenditures will be authorized.

### AMENDED BUDGET:

It is the adopted budgets plus additional expenditure appropriations resulting from legislative body decisions made throughout the year and any re-organizations.

### APPROPRIATION:

An authorization made by the City Council which permits officials and department heads to incur obligations against and to make expenditures of governmental resources.

### ASSESSED VALUATION:

The value placed on property for purposes of taxation. The City of Tucker accepts DeKalb County's assessment of real and personal property at 100% fair market value.

### ASSET:

Resources owned or held by a government that have monetary value.

## B

### BEGINNING FUND BALANCE:

A revenue account used to record resources available for expenditure in one fiscal year because of revenues collected in excess of the budget and/or expenditures less than the budget in the prior fiscal year.

**BOND:**

A written promise to pay a specified sum of money (called principal or face value) at a specified future date along with periodic interest paid at a specific percentage of the principal. Bonds are typically used for long-term debt.

**BUDGET:**

The financial plan for the operation of a department, program or project for the current year or for the duration of the project.

**BUDGET AMENDMENT:**

The transfer of funds from one appropriation account to another, requiring approval of City Administrator, Finance Director, and Department Director.

**BUDGET CALENDAR:**

The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

**BUDGET DOCUMENT:**

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating governing body.

**BUDGET RESOLUTION:**

The official enactment by the City Council legally authorizing City Officials to obligate and expend resources.

**BUDGET OFFICER:**

“Budget officer” means that local government officials charged with budget preparation and administration for the local government. The official title of the local government budget officer shall be as provided by local law, charter, ordinance, or appropriate resolution of the governing authority.

**BUDGET ORDINANCE:**

“Ordinance,” or “Resolution” means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.

**BUDGET PERIOD:**

Budget period, means the period for which a budget is proposed or a budget ordinance or resolution is adopted.

**BUDGETARY CONTROL:**

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.



**C**

**CAPITAL BUDGET:**

The first year of the Capital Improvements Plan as approved by the Commission.

**CAPITAL EXPENDITURE:**

An expenditure for the acquisition of, or addition to, a capital asset. Items acquired for less than \$5,000 are not considered capital expenditures.

**CAPITAL IMPROVEMENTS PLAN (CIP):**

A plan for capital expenditures to be incurred each year over a three to six year period. This plan will meet the capital needs as defined in the long-term work program of Departments and other agencies of the local government. It sets forth each project and it specifies the resources estimated to be available to finance the projected expenditures.

**CAPITAL OUTLAY:**

An expenditure for the acquisition of, or addition to, a fixed asset. Items acquired for less than an agreed amount are not considered capital outlay.



**CAPITAL PROJECTS:**

Projects that result in the acquisition or construction of capital assets of a local government which are of a long-term and permanent nature. Such assets include land, buildings, and related improvements, streets and highways, bridges, sewers and parks.

**CASH BASIS ACCOUNTING:**

A basis of accounting under which transactions are recognized only when cash is received or disbursed.

**CONTINGENCY:**

Funds set aside for unforeseen future needs and budgeted in a account. Can be transferred to a departmental budget only by action of the City Council.

**CONTRACTUAL SERVICES:**

Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**COST CENTER:**

The allocation of resources by functional area within an agency or department.

## D

**DEBT:**

An obligation resulting from the borrowing of money or from the purchase of goods and services.

**DEBT SERVICE:**

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**DEBT SERVICE FUND:**

The fund used to account for the accumulation of resources for and the payment of, principal and interest on long-term debt, specifically Bond issues.

**DEPARTMENT:**

A major administrative division of the City with indicated overall management responsibility for an operation or a group of related operations within a functional area.

**DEPRECIATION:**

The portion of the cost of a fixed asset charged as an expenditure during a particular period. The cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost.

## E

**ENCUMBRANCE:**

A commitment of funds against appropriations in which the expenditure has not actually been made at the time of recording. It may be in the form of a purchase order, purchase requisition, or a contract for goods and services.

**ENTERPRISE FUND:**

A fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

**EXPENDITURE/EXPENSE:**

This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained regardless of when the expense is actually paid. "Expenditure" applies to Governmental Funds, and "Expense" to Proprietary Funds.

## F

### FIDUCIARY FUND:

Fiduciary Fund means those trust and agency funds used to account. "Fiscal year" means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government's general funds, each special revenue fund, if any, and each debt service fund, if any.

### FISCAL YEAR:

The time period designated by the City signifying the beginning and ending period for recording financial transactions.

### FIXED ASSETS:

Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

### FRANCHISE FEES:

A fee levied on utilities in exchange for allowing the utilities the use of public right-of-way.

### FUND:

An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

### FUND BALANCE:

Refers to the excess of assets over liabilities and is therefore, generally known as amount available for appropriation.

### FUND BALANCE (assigned):

Amounts a government intends to use for a particular purpose.

### FUND BALANCE (carried forward):

Funds on hand at year-end resulting from collections of revenue in excess of anticipations and/or unexpended appropriations, which are included as a revenue source in the budget of the ensuing year.

### FUND BALANCE (committed):

Amounts constrained by a government using its highest level of decision-making authority.

### FUND BALANCE (restricted):

Amounts constrained by external parties, constitutional provision, or enabling legislation.

### FUND BALANCE (unassigned):

Amounts that are not constrained at all will be reported in the general fund.

## G

### GENERAL FUND:

General fund means the fund used to account for all financial resources except those required to be accounted for in another fund.

### GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

### GENERAL OBLIGATION BONDS:

Bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for general obligation bonds to be issued.

**GOALS:**

A measurable statement of desired conditions to be maintained or achieved.

**GOVERNING AUTHORITY:**

Governing authority means that official or group of officials responsible for governance of the unit of local government.

**GOVERNMENTAL FUNDS:**

Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities – except for those accounted for in proprietary funds and fiduciary funds.

**GRANT:**

A contribution of assets (usually cash) from one governmental unit or organization to another. Typically, these contributions are made to local governments from the state or federal governments to be used for specific purposes and require distinctive reporting.

**L**

**LEGAL LEVEL OF CONTROL:**

Legal level of control is the lowest level of budgetary detail at which a local government’s management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.

**LIABILITIES:**

Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or

provide services to other entities in the future as a result of past transactions or events.

**LINE-ITEM BUDGET:**

A budget prepared along departmental lines that focuses on what is to be bought. It lists each category of expenditures and revenues by fund, agency, department, division and cost center.

**LONG-TERM DEBT:**

Debt with a maturity of more than one year after the date of issuance.

**M**

**MILLAGE RATE:**

The ad valorem tax rate expressed in the amount levied per thousand dollars of the taxable assessed value of property. One mill is equal to one dollar per thousand.

**MODIFIED ACCRUAL ACCOUNTING:**

A basis of accounting in which revenues are recorded when collected within the current period or soon enough thereafter to be used to pay liabilities of the current period and expenditures are recognized when the related liability is incurred.

**O**

**OBJECTIVES:**

Unambiguous statements of performance intentions expressed in measurable terms.

**OPERATING BUDGET:**

The portion of the budget pertaining to daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as personal services, fringe benefits, commodities, services and capital outlay.



## P

### PERFORMANCE INDICATORS:

Special quantitative and qualitative measure of work performed as an objective of a department.

### PERFORMANCE MEASURE:

An indicator that measures the degree of accomplishment of an activity. The three types used in the local government are:

- Effectiveness – the degree to which performance objectives are being achieved.
- Efficiency – the relationship between work performed and the resources required to perform it. Typically presented as unit costs.
- Workload – a quantity of work performed.

### PERSONAL PROPERTY:

Property that can be moved with relative ease, such as motor vehicles, boats, machinery, and inventoried goods.

### POLICY:

A policy is a guiding principle which defines the underlying rules which will direct subsequent decision-making processes.

### PROGRAM:

A body of work that delivers a service or accomplishes a task and whose costs can be isolated and identified.

### PROPERTY TAX:

Tax based on assessed value of a property, either real estate or personal. Tax liability falls on the owner of record as of the appraisal date.

### PROPRIETARY FUNDS:

Used to account for government's ongoing organizations and activities that are similar to those found in the private sector.

### PUBLIC HEARING:

A public hearing is a specifically designated time, place, and opportunity for citizens, community groups, businesses, and other stakeholders to address the Legislative body on a particular issue. It allows interested parties to express their opinions and the Legislative body and/or staff to hear their concerns and advice.

## R

### REAL PROPERTY:

Land, buildings, permanent fixtures, and improvements.

### RESOLUTION:

A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

### RETAINED EARNINGS:

A fund equity account which reflects accumulated net earnings (or losses) in a proprietary fund. As in the case of fund balance, retained earnings may include certain reservations of fund equity.

### RESERVE:

An account to indicate that a portion of funds have been legally restricted for a specific purpose, or not available for appropriation and subsequent spending.

### REVENUE:

Funds that the City receives as income. It includes such items as taxes, licenses, user fees, service charges, fines and penalties, and grants.

### REVENUE BONDS:

Bonds whose principal and interest are payable exclusively from specific projects or special assessments, rather than from general revenues. These bonds do not require approval by referendum.

## S

### SINKING FUND:

Services or products which comprise actual or expected output of a given program. Focus is on results, not measures of a workload.

### SERVICE LEVEL:

A reserve fund accumulated over a period of time for retirement of a debt.

### SPECIAL REVENUE FUND:

A fund in which the revenues are designated for use for specific purposes or activities.

## T

### TAX DIGEST:

Official list of all property owners, the assessed value (100% of fair market value), and the tax due on their property.

### TAXES:

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes levied by the City of Tucker are approved by the City Council and are within limits determined by the State.

## U

### UNIT OF LOCAL GOVERNMENT:

Unit of local government, "unit," or "local government" means a municipality, county, consolidated city-county government, or other political subdivision of the state. Such terms do not include any local school district or board of education. For purposes of this paragraph, "county" includes any county officer who is paid in whole or in part on a salary basis and over whom the county governing authority exercises budgetary authority.

## W

### WORKING CAPITAL:

A dollar amount reserved in (General Fund) fund balance that is available for unforeseen emergencies, to handle shortfalls caused by revenue declines, and to provide cash liquidity during periods of low cash flow.

