



City of
Tucker

APPROVED BUDGET



FY 2019 - 2020



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APPROVED
ANNUAL OPERATING
& CAPITAL BUDGET



FISCAL YEAR 2020
JULY 1, 2019 - JUNE 30, 2020

City of Tucker, Georgia

SECTION 1

GENERAL INFORMATION



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

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 2020. 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 2020 budget process began in November, instead of February, this year because the City purchased financial software which required staff training. The BS&A software gives staff the ability to maintain and produce accurate data in a timely fashion. In February, we distributed the 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. These budget requests were largely based on the results of the various master plans completed in 2019. Each master plan includes a detailed work plan with cost estimates. Department directors programmed funds based on the need for deferred maintenance and on the priorities from each plan.

The budget was first presented during the March 27 work session. This was followed by a public hearing on April 8 and a work session on April 15 to discuss budget modifications and to refine the draft budget document. A second public hearing was held during the April 22 Council meeting where the final budget was officially presented and adopted. Public input was encouraged throughout the budget process.



City of Tucker

OFFICE OF THE CITY MANAGER

Tami Hanlin
City Manager

Cindy Jenkins
Assistant
City Manager

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 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 license fees, and fees related to building and permitting. The estimated revenue for Fiscal Year 2020 is just over \$10 million. Insurance premium taxes were added to the revenue flow this year in the amount of about \$2.3 million. The total revenue includes \$1.5 million from a millage rate inherited from DeKalb County and does not include a fund balance from year end, as the fiscal year does not close until June 30. This will be added after the books are reconciled in late summer.

Operating expenditures increased from \$7.3 million to \$8.7 million primarily due to the addition of staff, upgrading the information technology infrastructure, expanding community programming and adding park land. We moved large projects from the operating budget to the capital budget this year. The capital budget funded from general revenue is about \$5 million this year. General fund expenditures are not restricted and may be allocated based on the priorities of the Mayor and City Council. This year, the funds were programmed based on the results of the many studies completed in 2019. Most of the funds were programmed for infrastructure improvements on roads and in the parks. In addition to the general fund capital, we are collecting the Special Purpose Local Option Sales Tax (SPLOST) in the amount just under \$5 million. The expenditures from this fund were determined by the voters and include road resurfacing, striping and signals, trails and multi-modal, as well as capital improvements in the parks. In addition to these capital accounts, we have a fund balance of \$4 million invested in FDIC insured Certificates of Deposit. This account serves as protection against a serious economic event and would cover about six months of operating expenses.



City of Tucker

OFFICE OF THE CITY MANAGER

Tami Hanlin
City Manager

Cindy Jenkins
Assistant
City Manager

CONCLUSION

The 2020 fiscal year signals a new level of service to the citizens of Tucker. Having the required staff, foundational studies and the technological tools in place, we are now ready to fully develop the city services we offer. Much of the spending will be focused on addressing deferred maintenance. The citizens will witness a robust road resurfacing program, significant improvements to the recreation center and existing parks. Citizens will also see some new community programs and the addition of 17 acres of park land. The City is in good fiscal health and with continued careful planning will grow stronger while improving the level of service to the citizens of Tucker.

Tami Hanlin
City Manager



STRATEGIC GOALS

IMPROVE TRANSPORTATION CONNECTIONS

WHAT WE HAVE DONE:

- Completed the Transportation Master Plan
- Completed the Trails Master Plan
- Completed first year of the 'filling in the gap' program for sidewalks

WHAT WE PLAN TO DO:

- Complete many of the pedestrian safety projects
- Begin construction on the Henderson Road sidewalk program
- Work on building new sidewalks as outlined in the Master Plan
- Begin work on a demonstration project based on recommendations from the Master Plan

PRESERVE AND IMPROVE NEIGHBORHOODS

WHAT WE HAVE DONE:

- Completed the Historic Resources Report
- Celebrated the opening of a new Senior Citizen Community on Northlake Parkway
- Studied the short-term rental property issue with the goal of developing a policy that will balance the quality of life of residents and potential renters

WHAT WE PLAN TO DO:

- Institute a program to welcome new citizens to Tucker and get them engaged in City government
- Continued collaboration with DeKalb County School District and the Tucker Cluster schools to showcase education in Tucker as one of our strongest assets
- Review each zoning application carefully to ensure the approval of high-quality developments which complement existing housing



STRENGTHEN RECREATIONAL COMMUNITY RESOURCES

WHAT WE HAVE DONE:

- Transitioned 10 Parks and the Recreation Center from DeKalb County
- Completed Parks Master Plan
- Established 20 new programs and activities
- Improved park security with the installation of 30 security cameras throughout the system
- Replaced playground equipment in every park

WHAT WE PLAN TO DO:

- Begin the implementation of the Master Plan priority projects; \$1.5 million in capital funds have been dedicated to this effort
- Operationalize and program the newly acquired Fitzgerald Field complex
- Complete the extensive project list which includes:
 - TRC renovations: full renovation of the gymnasium, restroom and kitchen
 - Park Development projects: parking, restrooms, dog areas, volleyball courts, fencing, playgrounds, new pavilions, docks, decks and athletic field improvements
- Hire two new Recreation Assistants dedicated to assisting residents while they enjoy the parks; duties include reporting inappropriate behavior/activity, answering questions and monitoring the overall condition of each park on a regular basis



BOLSTER ECONOMIC BASE

WHAT WE HAVE DONE:

- Instituted a Downtown Development Authority that meets monthly to identify key redevelopment opportunities in the City's commercial districts
- Hired a Business Outreach Coordinator specifically tasked with business retention, as well as a resource for any and all permitting, licensing and building issues
- Outreach Coordinator has met with over 400 local company owners to ensure a business-friendly climate while assisting with licensing and permitting
- Developed a Manufacturing Day which highlighted the economic prowess and range of new technology built within the City of Tucker. The event included a panel of local economic development and real estate experts, as well as tours of four facilities
- Built an Economic Development video highlighting the broad range of businesses attracted to being in Tucker and importance of the strong sense of community that spurs their economic activity
- Redevelopment of downtown with increasing new restaurants and stores, as well a new shopping center and residential development in the Northlake Area
- Collaboration and coordination with City economic development partners including the Tucker-Northlake CID, the Tucker Summit CID, Decide DeKalb, DeKalb Chamber of Commerce, Georgia Power and the Georgia Department of Economic Development
- Created a monthly list of available commercial and industrial real estate in Tucker to distribute to interested prospects
- City website page that specifically focuses on economic development opportunities and information
- Inclusion of the redeveloping Northlake Mall into the City of Tucker



BOLSTER ECONOMIC BASE

WHAT WE PLAN TO DO:

- Continue to expand upon City's economic development marketing materials, including enhanced details on the website
- The development of a Northlake Master Plan which will focus on the reimagining of this Edge City and develop transportation strategies to further the area's growth as an employment, housing and retail center
- Continued activities and events that will highlight sectors of the local economy, as well as examination of incentive packages
- Engage NextSite services to provide research, market analysis in creating real estate opportunities and retail development that will translate into increased economic activity and jobs



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) remained Main Street staples into the 21st century, as did 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.

Tucker is home to two major community improvement districts (CIDs), the Tucker-Northlake CID and Tucker Summit 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 areas in Tucker include Briarcliff Village, Northlake Festival, Tucker Meridian, Cofer Crossing and the soon-to-be redeveloped Northlake Mall. Within Tucker there are more than 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 2021.

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 on 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.

TUCKER AT A GLANCE

DATE OF INCORPORATION

APRIL 2016

AREA

20.27 SQUARE MILES

FORM OF GOVERNMENT

MUNICIPALITY

FISCAL YEAR 2020 BUDGET

\$13.7 MILLION

CITY DEMOGRAPHICS

POPULATION	35,278
HOUSEHOLDS	14,828
FAMILIES	8,984
MEDIAN AGE	41.5
MEDIAN HOUSEHOLD INCOME	\$61,164
AVERAGE HOUSEHOLD INCOME	\$88,886

EXISTING LAND USAGE

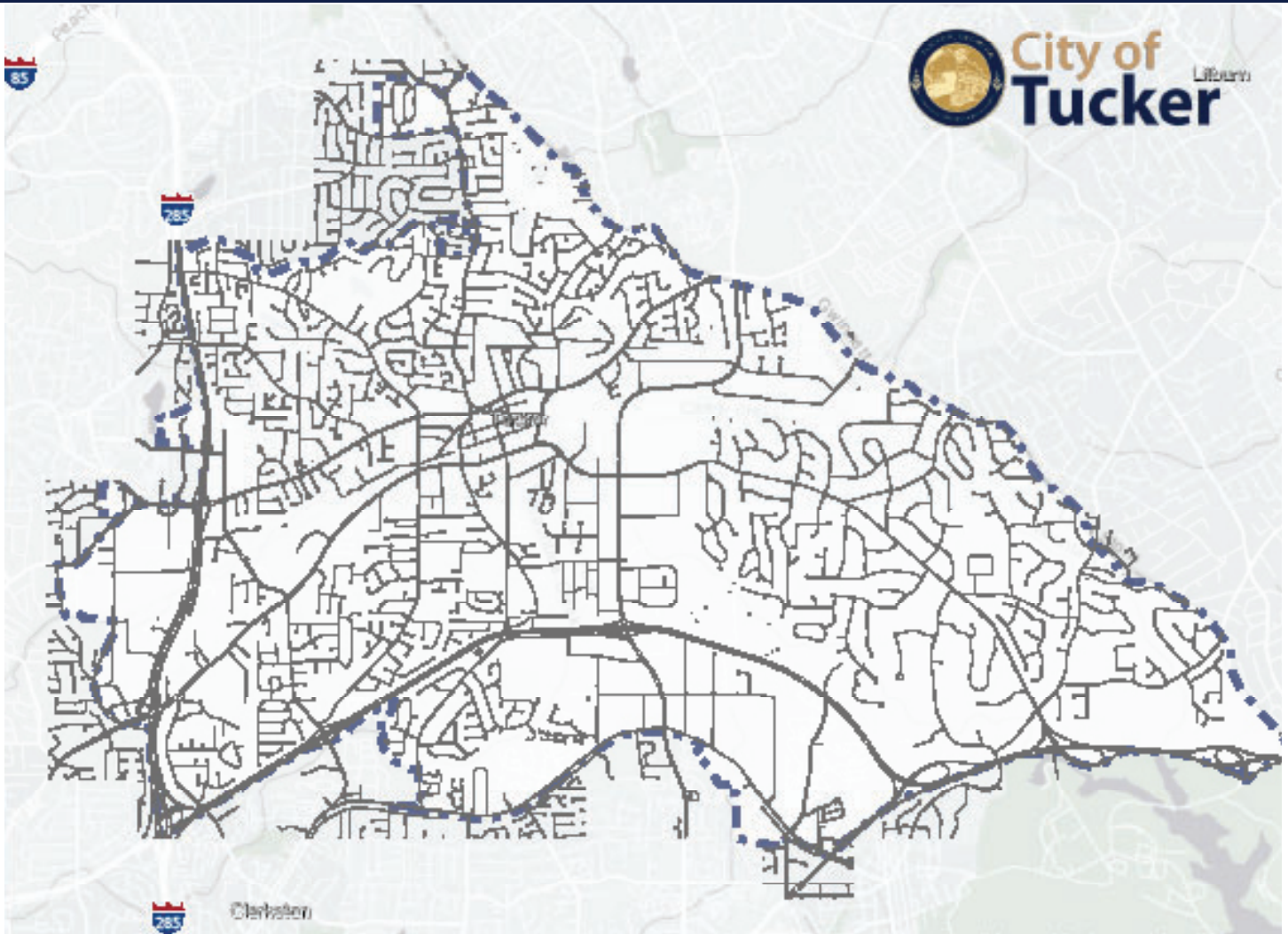
RESIDENTIAL	71.65%
LIGHT INDUSTRIAL	16.76%
COMMERCIAL	7.3%
PARKS AND OPEN SPACE	4.05%
INSTITUTIONAL	3.06%
MEDICAL	0.6%

MAJOR EMPLOYERS

EMPLOYEES

WOOD	500
LABCORP	350
RICOH AMERICAS CORP.	350
WALMART	300
GEORGIA TRANSMISSION CORP.	280
GEORGIA SYSTEM OPERATIONS CORP.	250
EMORY ORTHOPAEDICS & SPINE HOSPITAL	250
SOLIANT HEALTH	250
FLOWERS BAKING CO. OF TUCKER LLC	215
EGL GENETICS	185

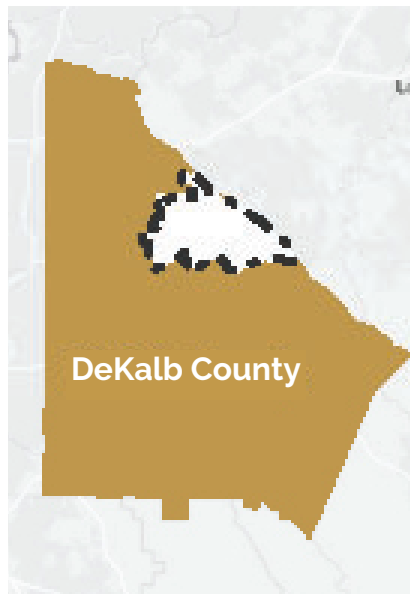
TUCKER LOCATION



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.

Distance From Major Locations

- Stone Mountain: 2 miles
- Emory University: 8.5 miles
- Phipps Plaza: 9.5 miles
- Atlanta Botanical Garden: 11.5 miles
- Atlantic Station: 12.5 miles
- CNN Center: 14 miles
- Hartsfield-Jackson International Airport: 23 miles



BUDGET CALENDAR

The budget calendar is dictated by the City Charter, thus planning activities happen at about the same time each year.

PROPOSED BUDGET CALENDAR FOR FISCAL YEAR 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 23

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

April 6 & 20

Budget Work Sessions with staff & City Council

April 20

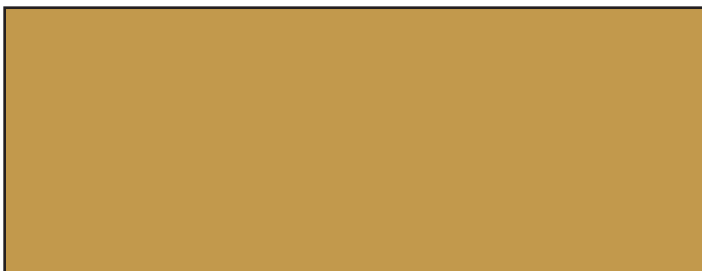
Council Meeting: budget adopted

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 control 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 the responsibility and 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 percent 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 and 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 and 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 “Service Efforts and 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 percent 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 budget amendment requests transferring appropriations from one line item to another within the specific department appropriation and 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 de-obligation 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 three 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 de-obligation occurs. The de-obligation 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

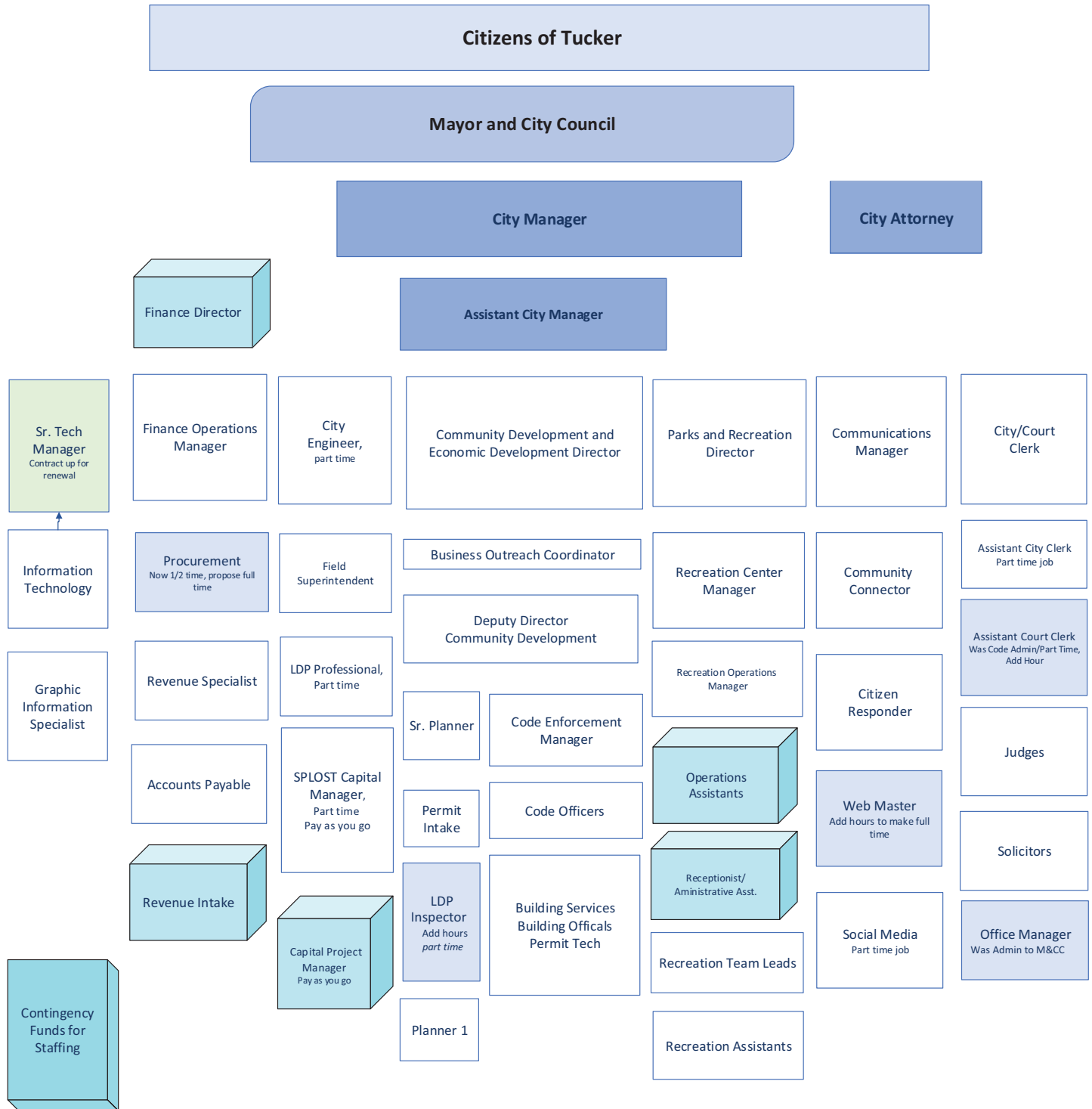
Capital project appropriations shall carry forward to the subsequent budget period an equal amount of any encumbrances and purchase orders issued as of the close of the fiscal year. Purchases encumbered in the current year, but not received until the following year, must be charged against each department's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

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 ORGANIZATIONAL CHART



SECTION 2

FINANCIAL SUMMARIES

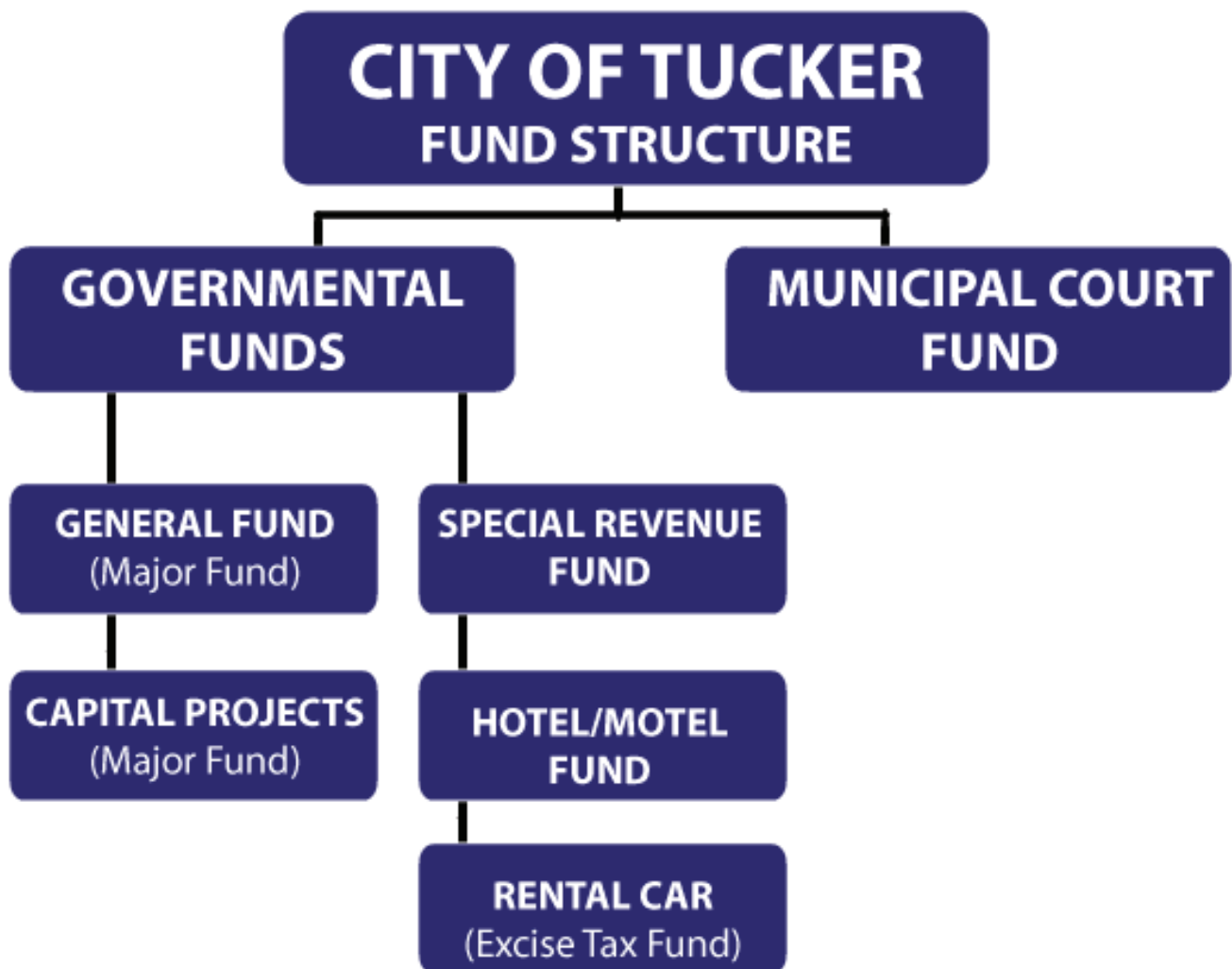


FUND STRUCTURE BUDGETING

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. It also provides funds to develop economic vitality in downtown areas. Currently, the City levies an eight percent tax to 11 area hotels and motels, with 40 percent of the tax allocated to Discover DeKalb, 41.25

percent allocated to the City's general fund, and 18.75 percent allocated to Parks & Recreation. 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 three percent tax to four 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.

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 vs. 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. 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.



GENERAL FUND MAJOR REVENUES

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 ACTIVITY THRU 06/30/19	2018-19 PROJECTED YEAR END REVENUES	2018-19 PROJECTED REVENUE AMT CHANGE	2019-20 APPROVED BUDGET
ESTIMATED REVENUES						
Dept 0000 - NON DEPARTMENTAL						
100-0000-13.40000	UNSPENT FUND BALANCE	2,625,566.00			(2,625,566.00)	
100-0000-31.17000	FRANCHISE FEES	2,500,000.00	2,645,289.07	2,737,384.54	237,384.54	3,000,000.00
100-0000-31.42000	ALCOHOLIC BEVERAGE EXCISE TAX	450,000.00	403,183.76	418,000.00	(32,000.00)	450,000.00
100-0000-31.43000	LOCAL OPTION MIXED DRINK	100,000.00	92,403.00	90,000.00	(10,000.00)	100,000.00
100-0000-31.61000	BUSINESS & OCCUPATION TAXES	3,100,000.00	3,123,510.22	3,500,000.00	400,000.00	3,600,000.00
100-0000-31.62000	INSURANCE PREMIUM TAX	2,390,574.00	2,390,574.90	2,390,574.90	0.90	2,400,000.00
100-0000-31.63000	FINANCIAL INSTITUTIONS TAXES	80,000.00	122,046.12	150,000.00	70,000.00	150,000.00
100-0000-31.90000	PENALTIES & INTEREST	25,000.00	8,222.75	25,000.00		25,000.00
100-0000-32.11000	ALCOHOLIC BEVERAGES	300,000.00	326,980.00	350,000.00	50,000.00	350,000.00
100-0000-32.12000	GENERAL BUSINESS LICENSE		201.09			
100-0000-32.12200	INSURANCE LICENSE	45,000.00	40,413.30	45,000.00		45,000.00
100-0000-33.10000	STATE GRANTS RECEIVED	371,421.00		371,121.07	(299.93)	370,000.00
100-0000-34.11900	OTHER FEES		1,092.43	1,092.43	1,092.43	1,200.00
100-0000-37.10000	CONTRIBUTIONS / DONATIONS	79,263.00	35,760.47	79,700.00	437.00	244,500.00
100-0000-38.10000	RENTS & ROYALTIES	3,500.00	3,000.00	3,500.00		6,000.00
Totals for dept 0000 - NON DEPARTMENTAL		12,070,324.00	9,192,677.11	10,161,372.94	(1,908,951.06)	10,741,700.00
Dept 2650 - MUNICIPAL COURT						
100-2650-35.10000	MUNICIPAL COURT	36,000.00	32,203.66	40,000.00	4,000.00	42,000.00
100-2650-35.14000	RESTITUTION FUNDS		4,960.00			
Totals for dept 2650 - MUNICIPAL COURT		36,000.00	37,163.66	40,000.00	4,000.00	42,000.00
Dept 6210 - NON DEPARTMENTAL						
100-6210-33.70000	MILLAGE FROM DEKALB	1,763,630.00	1,763,629.99	1,763,629.99	(0.01)	1,500,000.00
100-6210-34.72001	COFER POOL	12,500.00	5,260.00	12,500.00		12,500.00
100-6210-34.75000	PROGRAM FEES - SUMMER CAMP	100,000.00	61,734.67	100,000.00		100,000.00
100-6210-34.75001	PROGRAM FEES - AFTER SCHOOL	20,000.00	12,062.83		(20,000.00)	
100-6210-34.75002	PROGRAM FEES - LEAGUES	10,000.00	4,810.00	10,000.00		10,000.00
100-6210-38.10000	RENTS & ROYALTIES	40,000.00	67,201.03	55,000.00	15,000.00	45,000.00
Totals for dept 6210 - PARKS & RECREATION		1,946,130.00	1,914,698.52	1,941,129.99	(5,000.01)	1,667,500.00
Dept 7210 - COMMUNITY DEVELOPMENT						
100-7210-32.22000	BUILDING PERMITS	500,000.00	529,079.81	700,000.00	200,000.00	700,000.00
100-7210-32.22100	DEVELOPMENT PERMITS	25,000.00	19,121.50	20,000.00	(5,000.00)	20,000.00
Totals for dept 7210 - COMMUNITY DEVELOPMENT		525,000.00	548,201.31	720,000.00	195,000.00	720,000.00
Dept 9000 - INTERFUND						
100-9000-39.12000	TRANSFER FROM HOTEL	500,000.00	321,035.46	488,000.00	(12,000.00)	500,000.00
100-9000-39.12200	TRANSFER FROM RENTAL CAR	75,000.00	84,071.05	98,000.00	23,000.00	100,000.00
Totals for dept 9000 - INTERFUND		575,000.00	405,106.51	586,000.00	11,000.00	600,000.00
TOTAL ESTIMATED REVENUES		15,152,454.00	12,097,847.11	13,448,502.93	(1,703,951.07)	13,771,200.00



Franchise Fees

Utilities pay Franchise Fees to the City throughout the year. The 2020 estimated amounts are presented based on assumptions from current monthly and quarterly revenues received in 2019.

Alcohol Beverage Excise Taxes

The 2019 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 2019, the City aggressively pursued the identification of all businesses required to pay the occupation and business tax. For 2019, the City realized additional revenues as a result of identifying businesses in 2018. While the City continues to receive information on new businesses, it is confident the current 2019 amounts should carry forward into 2020.

Insurance Premium Taxes

After reviewing the Georgia Insurance Commissioner's website, it was determined the insurance premiums tax is paid out based on 2018 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 \$2 million amount will be budgeted in 2020. 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 2020 estimated amount is computed based on the current level of alcohol beverage license holders.

Building Permits

The 2020 estimated amount is a projection.

Hotel/Motel Taxes

The 2020 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 input from Discover DeKalb.



GENERAL FUND REVENUE

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY
ESTIMATED REVENUES			
Dept 0000 - NON DEPARTMENTAL			
100-0000-13.40000	UNSPENT FUND BALANCE	2,625,566.00	
100-0000-31.17000	FRANCHISE FEES	2,500,000.00	2,737,384.54
100-0000-31.42000	ALCOHOLIC BEVERAGE EXCISE TAX	450,000.00	418,000.00
100-0000-31.43000	LOCAL OPTION MIXED DRINK	100,000.00	90,000.00
100-0000-31.61000	BUSINESS & OCCUPATION TAXES	3,100,000.00	3,500,000.00
100-0000-31.62000	INSURANCE PREMIUM TAX	2,390,574.00	2,390,574.90
100-0000-31.63000	FINANCIAL INSTITUTIONS TAXES	80,000.00	150,000.00
100-0000-31.90000	PENALTIES AND INTEREST	25,000.00	25,000.00
100-0000-32.11000	ALCOHOLIC BEVERAGES	300,000.00	350,000.00
100-0000-32.12200	INSURANCE LICENSE	45,000.00	45,000.00
100-0000-33.10000	STATE GRANTS RECEIVED	371,421.00	371,121.07
100-0000-34.11900	OTHER FEES		1,092.43
100-0000-37.10000	CONTRIBUTIONS / DONATIONS	79,263.00	79,700.00
100-0000-38.10000	RENTS & ROYALTIES	3,500.00	3,500.00
Totals for dept 0000 - NON DEPARTMENTAL		12,070,324.00	10,161,372.94
Dept 2650 - MUNICIPAL COURT			
100-2650-35.10000	MUNICIPAL COURT	36,000.00	40,000.00
Totals for dept 2650 - MUNICIPAL COURT		36,000.00	40,000.00
Dept 6210 - NON DEPARTMENTAL			
100-6210-33.70000	MILLAGE FROM DEKALB	1,763,630.00	1,763,629.99
100-6210-34.72001	COFER POOL	12,500.00	12,500.00
100-6210-34.75000	PROGRAM FEES - SUMMER CAMP	100,000.00	100,000.00
100-6210-34.75001	PROGRAM FEES - AFTER SCHOOL	20,000.00	
100-6210-34.75002	PROGRAM FEES - LEAGUES	10,000.00	10,000.00
100-6210-38.10000	RENTS & ROYALTIES	40,000.00	55,000.00
Totals for dept 6210 - PARKS & RECREATION		1,946,130.00	1,941,129.99
Dept 7210 - COMMUNITY DEVELOPMENT			
100-7210-32.22000	BUILDING PERMITS	500,000.00	700,000.00
100-7210-32.22100	DEVELOPMENT PERMITS	25,000.00	20,000.00
Totals for dept 7210 - COMMUNITY DEVELOPMENT		525,000.00	720,000.00
Dept 9000 - INTERFUND			
100-9000-39.12000	TRANSFER FROM HOTEL	500,000.00	488,000.00
100-9000-39.12200	TRANSFER FROM RENTAL CAR	75,000.00	98,000.00
Totals for dept 9000 - INTERFUND		575,000.00	586,000.00
TOTAL ESTIMATED REVENUES		15,152,454.00	13,448,502.93

GENERAL FUND EXPENDITURES

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
APPROPRIATIONS				
Dept 1110 - CITY COUNCIL				
100-1110-51.11000	REGULAR SALARIES	104,000.00	104,000.00	104,000.00
100-1110-51.22000	FICA/MEDICARE	8,592.00	7,930.00	9,250.00
100-1110-51.24000	EMPLOYER DEFERRED 401A	6,200.00	4,100.00	6,240.00
100-1110-51.26000	UNEMPLOYMENT EXPENSE	3,822.00	2,094.00	3,822.00
100-1110-52.32000	CELL PHONES	6,400.00	5,820.00	6,000.00
100-1110-52.37000	EDUCATION & TRAINING	20,000.00	20,000.00	20,000.00
100-1110-53.10000	OP. SUPPLIES - MAYOR	5,000.00	3,500.00	5,000.00
100-1110-53.10001	OP. SUPPLIES - DIST 1 POST 1	3,000.00		3,000.00
100-1110-53.10002	OP. SUPPLIES - DIST 1 POST 2	3,000.00		3,000.00
100-1110-53.10003	OP. SUPPLIES - DIST 2 POST 1	3,000.00	1,500.00	3,000.00
100-1110-53.10004	OP. SUPPLIES - DIST 2 POST 2	3,000.00	1,500.00	3,000.00
100-1110-53.10005	OP. SUPPLIES - DIST 3 POST 1	3,000.00		3,000.00
100-1110-53.10006	OP. SUPPLIES - DIST 3 POST 2	3,000.00		3,000.00
Totals for dept 1110 - CITY COUNCIL		172,014.00	150,444.00	172,312.00
Dept 1320 - CITY MANAGER				
100-1320-51.11000	REGULAR SALARIES	128,666.00	110,006.00	165,900.00
100-1320-51.21000	GROUP INSURANCE	21,552.00	18,896.00	35,000.00
100-1320-51.22000	FICA/MEDICARE	2,000.00	1,900.00	2,420.00
100-1320-51.24000	EMPLOYER DEFERRED 401A	13,390.00	10,800.00	16,588.52
100-1320-51.24001	RETIREMENT CONTRIB. 457B	6,500.00	3,192.00	6,700.00
100-1320-51.26000	UNEMPLOYMENT EXPENSE	1,800.00	1,000.00	3,600.00
100-1320-52.12100	CONTRACTUAL SVCS CH2M	88,440.00	88,440.00	
100-1320-52.32000	CELL PHONES	1,800.00	1,800.00	1,800.00
100-1320-52.35000	TRAVEL EXPENSE	2,000.00	1,500.00	4,750.00
100-1320-52.36000	DUES & FEES	(156.00)		2,500.00
100-1320-52.37000	EDUCATION & TRAINING	3,000.00	1,500.00	2,500.00
100-1320-53.10000	OPERATING SUPPLIES			1,000.00
100-1320-53.17500	HOSPITALITY SUPPLIES	2,098.00	1,000.00	2,000.00
Totals for dept 1320 - CITY MANAGER		271,090.00	240,034.00	244,758.52
Dept 1330 - CITY CLERK				
100-1330-52.11000	ELECTION SERVICES	3,000.00		25,000.00
100-1330-52.12100	CONTRACTUAL SVCS CH2M	44,237.00	44,237.00	
100-1330-52.32000	CELL PHONES	600.00	600.00	600.00
100-1330-52.33000	ADVERTISING	3,500.00	3,500.00	3,500.00
100-1330-54.24000	COMPUTER/SOFTWARE	11,500.00	11,500.00	25,700.00
Totals for dept 1330 - CITY CLERK		62,837.00	59,837.00	54,800.00

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
APPROPRIATIONS				
Dept 1500 - FACILITIES & BUILDINGS				
100-1500-52.12000	PROFESSIONAL SERVICES	1,000.00		6,000.00
100-1500-52.12200	NATURAL GAS	2,000.00	2,000.00	5,200.00
100-1500-52.13000	TECHNICAL SERVICES	10,500.00	14,000.00	21,600.00
100-1500-52.21100	SANITATION	1,500.00	1,200.00	2,400.00
100-1500-52.21300	JANITORIAL	20,350.00	20,000.00	30,000.00
100-1500-52.22000	REPAIRS & MAINTENANCE	20,000.00	20,000.00	
100-1500-52.23100	BUILDING & OFFICE LEASES	200,000.00	140,422.00	134,185.00
100-1500-53.12100	WATER/SEWER	850.00	1,080.00	5,160.00
100-1500-53.12300	ELECTRICITY	12,000.00	7,300.00	15,000.00
Totals for dept 1500 - FACILITIES & BUILDINGS		268,200.00	206,002.00	219,545.00
Dept 1510 - FINANCE ADMINISTRATION				
100-1510-51.11000	REGULAR SALARIES			135,000.00
100-1510-51.22000	FICA/MEDICARE			900.00
100-1510-51.24000	EMPLOYER DEFERRED CONTRIBUTION 401A			13,500.00
100-1510-51.24001	RETIREMENT CONTRIBUTION 457B			5,400.00
100-1510-52.11000	AUDIT SERVICES	20,000.00	25,000.00	25,000.00
100-1510-52.12000	PROFESSIONAL SERVICES	20,000.00	20,000.00	20,000.00
100-1510-52.32000	CELL PHONES	600.00	600.00	1,200.00
100-1510-52.35000	TRAVEL EXPENSE			1,500.00
100-1510-52.36000	DUES & FEES			500.00
100-1510-52.37000	EDUCATION & TRAINING			1,500.00
100-1510-53.10000	OPERATING SUPPLIES			500.00
Totals for dept 1510 - FINANCE ADMINISTRATION		40,600.00	45,600.00	205,000.00
Dept 1513 - OPERATING CONTINGENCIES				
100-1513-57.90000	CONTINGENCIES	131,568.00		311,005.20
Totals for dept 1513 - OPERATING CONTINGENCIES		131,568.00		311,005.20
Dept 1530 - LEGAL SERVICES DEPARTMENT				
100-1530-52.12000	PROFESSIONAL SERVICES	37,300.00	37,000.00	35,000.00
100-1530-52.12200	ATTORNEY FEES/ANDERSON	155,000.00	155,000.00	205,000.00
100-1530-52.13000	OTHER SERVICES / TECHNICAL	125,000.00	60,000.00	180,000.00
100-1530-52.13100	CONTRACTUAL SERVICES	90,000.00	65,000.00	90,000.00
100-1530-52.32000	CELL PHONES	770.00	600.00	600.00
100-1530-52.36000	DUES & FEES			1,500.00
100-1530-52.37000	EDUCATION & TRAINING	1,800.00	500.00	600.00
100-1530-53.10000	OPERATING SUPPLIES	730.00		500.00
Totals for dept 1530 - LEGAL SERVICES DEPT		410,600.00	318,100.00	513,200.00

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
APPROPRIATIONS				
Dept 1535 - IT/GIS				
100-1535-52.12300	CONTRACTUAL SVCS INTERDEV	464,605.00	464,611.98	517,125.00
100-1535-54.24000	COMPUTER/SOFTWARE	179,328.00	197,360.00	311,242.04
Totals for dept 1535 - IT/GIS		643,933.00	661,971.98	828,367.04
Dept 1570 - COMMUNICATIONS				
100-1570-52.13000	OTHER SERVICES / TECHNICAL			29,000.00
100-1570-52.13100	CONTRACTUAL SERVICES	48,000.00	47,627.00	
100-1570-52.32000	CELL PHONES	2,400.00	2,400.00	3,000.00
100-1570-52.32050	POSTAGE	8,900.00	8,900.00	17,200.00
100-1570-52.34000	PRINTING	25,000.00	19,200.00	90,500.00
100-1570-52.36000	DUES & FEES	4,000.00	250.00	500.00
100-1570-53.10000	OPERATING SUPPLIES	3,500.00	2,400.00	115,010.00
100-1570-53.17500	HOSPITALITY SUPPLIES	23,000.00	12,000.00	14,000.00
100-1570-54.24000	COMPUTER/SOFTWARE			9,570.00
Totals for dept 1570 - COMMUNICATIONS		114,800.00	92,777.00	278,780.00
Dept 1595 - GENERAL OPERATIONS				
100-1595-52.12000	PROFESSIONAL SERVICES	69,521.00	85,000.00	85,000.00
100-1595-52.12100	CONTRACTUAL SVCS CH2M	3,419,546.00	3,419,546.00	4,153,446.00
100-1595-52.13000	OTHER SERVICES / TECHNICAL	1,500.00		2,240.00
100-1595-52.21400	LANDSCAPING	5,000.00	4,000.00	5,000.00
100-1595-52.31000	GENERAL LIABILITY INSURANCE	40,048.00	30,569.00	46,000.00
100-1595-52.32010	PHONES			30,000.00
100-1595-52.32050	POSTAGE	12,000.00	7,500.00	10,000.00
100-1595-52.34000	PRINTING	7,500.00	10,000.00	15,000.00
100-1595-52.36000	DUES & FEES	6,000.00	6,000.00	9,000.00
100-1595-52.36100	SERVICE FEES - CREDIT CARD	25,000.00	22,000.00	25,000.00
100-1595-52.36101	SERVICE FEES - BANKING	1,500.00	500.00	1,000.00
100-1595-53.10000	OPERATING SUPPLIES	40,000.00	50,000.00	40,000.00
100-1595-53.11000	OFFICE SUPPLIES	25,000.00	14,000.00	20,000.00
100-1595-53.13000	FOOD SUPPLIES	8,000.00	5,000.00	7,000.00
100-1595-54.25000	OTHER EQUIPMENT	15,000.00	12,600.00	13,000.00
Totals for dept 1595 - GENERAL OPERATIONS		3,675,615.00	3,666,715.00	4,461,686.00
Dept 2650 - MUNICIPAL COURT				
100-2650-52.12000	PROFESSIONAL SERVICES	15,440.00	15,400.00	34,200.00
100-2650-52.23100	BUILDING & OFFICE LEASES	22,000.00	22,200.00	14,400.00
100-2650-52.36000	DUES & FEES	1,000.00	1,000.00	1,000.00
100-2650-52.37000	EDUCATION & TRAINING	1,000.00	1,000.00	4,000.00
100-2650-53.10000	OPERATING SUPPLIES			15,000.00
100-2650-54.24000	COMPUTER/SOFTWARE	7,800.00	7,828.00	13,880.00
Totals for dept 2650 - MUNICIPAL COURT		47,240.00	47,428.00	82,480.00

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
APPROPRIATIONS				
Dept 4100 - CITY ENGINEER				
100-4100-52.12000	PROFESSIONAL SERVICES			
100-4100-52.13000	OTHER SERVICES / TECHNICAL	720.00		10,000.00
100-4100-52.22000	REPAIRS & MAINTENANCE			10,000.00
100-4100-52.32000	CELL PHONES	1,200.00	1,200.00	1,200.00
100-4100-52.33000	ADVERTISING	300.00	300.00	500.00
100-4100-54.23100	SIGNS			
Totals for dept 4100 - CITY ENGINEER		2,220.00	1,500.00	21,700.00
Dept 6210 - PARKS & RECREATION				
100-6210-52.12000	PROFESSIONAL SERVICES			
100-6210-52.13000	OTHER SERVICES / TECHNICAL	20,000.00	14,000.00	44,201.24
100-6210-52.13100	CONTRACTUAL SERVICES	324,988.00	289,988.00	181,442.00
100-6210-52.21100	SANITATION	28,000.00	28,000.00	22,600.00
100-6210-52.21300	JANITORAL	50,000.00	30,000.00	
100-6210-52.21400	LANDSCAPING	361,200.00	361,200.00	560,700.00
100-6210-52.22000	REPAIRS & MAINTENANCE	420,800.00	455,800.00	150,000.00
100-6210-52.23200	EQUIPMENT & VEHICLE RENTALS	3,700.00	3,700.00	
100-6210-52.32000	CELL PHONES	3,000.00	3,000.00	3,000.00
100-6210-52.33000	ADVERTISING			1,200.00
100-6210-52.34000	PRINTING			5,000.00
100-6210-52.36000	DUES & FEES	500.00	500.00	500.00
100-6210-53.10000	OPERATING SUPPLIES	85,000.00	85,000.00	117,500.00
100-6210-53.11000	OFFICE SUPPLIES	15,000.00	15,000.00	15,000.00
100-6210-53.12100	WATER/SEWER	16,600.00	41,000.00	51,000.00
100-6210-53.12200	NATURAL GAS	49,400.00	25,000.00	34,500.00
100-6210-53.12300	ELECTRICITY	30,000.00	30,000.00	53,800.00
100-6210-54.23000	FURNITURE AND FIXTURES			7,500.00
100-6210-54.24000	COMPUTER/SOFTWARE	25,000.00	25,000.00	
100-6210-54.25000	OTHER EQUIPMENT	5,000.00	5,000.00	
Totals for dept 6210 - PARKS & RECREATION		1,438,188.00	1,412,188.00	1,247,943.24
Dept 7210 - COMMUNITY DEVELOPMENT				
100-7210-52.13000	OTHER SERVICES / TECHNICAL			20,000.00
100-7210-52.32000	CELL PHONES	5,000.00	5,400.00	4,800.00
100-7210-52.33000	ADVERTISING	1,600.00	800.00	2,500.00
100-7210-52.36000	DUES & FEES	500.00	50.00	
100-7210-52.37000	EDUCATION & TRAINING	5,000.00	2,500.00	5,000.00
100-7210-53.10000	OPERATING SUPPLIES			500.00
100-7210-53.17500	HOSPITALITY SUPPLIES			1,500.00
Totals for dept 7210 - COMMUNITY DEVELOPMENT		12,100.00	8,750.00	34,300.00

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
APPROPRIATIONS				
Dept 7520 - ECONOMIC DEV / DDA				
100-7520-52.32000	CELL PHONES			600.00
100-7520-52.33000	ADVERTISING	500.00		250.00
100-7520-52.36000	DUES & FEES	500.00		
100-7520-52.37000	EDUCATION & TRAINING	1,000.00		5,000.00
100-7520-52.39000	OTHER EXPENDITURES	1,000.00	1,000.00	
100-7520-53.10000	OPERATING SUPPLIES			1,000.00
100-7520-53.17500	HOSPITALITY SUPPLIES	2,500.00	500.00	7,500.00
Totals for dept 7520 - ECONOMIC DEV / DDA		5,500.00	1,500.00	14,350.00
TOTAL APPROPRIATIONS		7,296,505.00	6,912,846.98	8,690,227.00



HOTEL/MOTEL FUND

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Fund 275 - HOTEL/MOTEL				
ESTIMATED REVENUES				
Dept 0000 - NON DEPARTMENTAL				
275-0000-31.41000	HOTEL/MOTEL EXCISE TAX	1,168,353.00	1,200,000.00	1,212,121.00
Totals for dept 0000 - NON DEPARTMENTAL		1,168,353.00	1,200,000.00	1,212,121.00
TOTAL ESTIMATED REVENUES		1,168,353.00	1,200,000.00	1,212,121.00
APPROPRIATIONS				
Dept 6210 - PARKS & RECREATION				
275-6210-54.12000	CAPITAL - SITE IMPROVEMENTS	289,663.00	289,663.00	200,000.00
275-6210-54.13000	BUILDINGS & IMPROVEMENTS			27,273.00
275-6210-54.20000	CAPITAL OUTLAY- EQUIPMENT	38,431.00		
275-6210-57.90000	CONTINGENCIES	58,228.00		
Totals for dept 6210 - PARKS & RECREATION		386,322.00	289,663.00	227,273.00
Dept 7540 - ECONOMIC DEV / DDA				
275-7540-57.20000	DISCOVER DEKALB	385,000.00	400,000.00	484,848.00
275-7540-61.10000	TRANSFER TO GENERAL FUND	397,031.00	400,000.00	500,000.00
Totals for dept 7540 - ECONOMIC DEV / DDA		782,031.00	800,000.00	984,848.00
TOTAL APPROPRIATIONS		1,168,353.00	1,089,663.00	1,212,121.00



RENTAL CAR FUND

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Fund 280 - RENTAL MOTOR VEHICLE FUND				
ESTIMATED REVENUES				
Dept 0000 - NON DEPARTMENTAL				
280-0000-31.44000	RENTAL CAR EXCISE TAX	100,000.00	100,000.00	100,000.00
Totals for dept 0000 - NON DEPARTMENTAL		100,000.00	100,000.00	100,000.00
TOTAL ESTIMATED REVENUES		100,000.00	100,000.00	100,000.00
APPROPRIATIONS				
Dept 7540 - ECONOMIC DEV / DDA				
280-7540-61.10000	TRANSFER TO GENERAL FUND	100,000.00	100,000.00	100,000.00
Totals for dept 7540 - ECONOMIC DEV / DDA		100,000.00	100,000.00	100,000.00
TOTAL APPROPRIATIONS		100,000.00	100,000.00	100,000.00



CAPITAL FUND

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Fund 300 - CAPITAL				
APPROPRIATIONS				
Dept 1320 - CITY MANAGER				
300-1320-52.12000	PROFESSIONAL SERVICES	150,000.00	50,000.00	75,000.00
300-1320-54.11000	CAPITAL - PROPERTY / LAND	1,750,000.00	1,750,000.00	500,000.00
300-1320-54.24000	COMPUTER/SOFTWARE	204,284.00	204,284.00	
Totals for dept 1320 - CITY MANAGER		2,104,284.00	2,004,284.00	575,000.00
Dept 1330 - CITY CLERK				
300-1330-52.12000	PROFESSIONAL SERVICES	40,000.00	40,000.00	
300-1330-54.24000	COMPUTER/SOFTWARE	40,000.00	40,000.00	
Totals for dept 1330 - CITY CLERK		80,000.00	80,000.00	
Dept 1500 - FACILITIES & BUILDINGS				
300-1500-52.12000	PROFESSIONAL SERVICES	60,000.00		
300-1500-54.12000	CAPITAL -SITE IMPROVEMENTS			20,000.00
300-1500-54.13000	BUILDINGS & IMPROVEMENTS	150,000.00		56,000.00
300-1500-54.23000	FURNITURE AND FIXTURES	35,000.00		35,000.00
300-1500-54.23100	SIGNS	3,000.00		3,000.00
Totals for dept 1500 - FACILITIES & BUILDINGS		248,000.00		114,000.00
Dept 1535 - IT/GIS				
300-1535-54.24000	COMPUTER/SOFTWARE			197,100.00
Totals for dept 1535 - IT/GIS				197,100.00
Dept 1570 - COMMUNICATIONS				
300-1570-52.12000	PROFESSIONAL SERVICES	25,000.00	25,000.00	41,000.00
Totals for dept 1570 - COMMUNICATIONS		25,000.00	25,000.00	41,000.00
Dept 2650 - MUNICIPAL COURT				
300-2650-54.23000	FURNITURE AND FIXTURES			30,000.00
Totals for dept 2650 - MUNICIPAL COURT				30,000.00

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Fund 300 - CAPITAL				
APPROPRIATIONS				
Dept 4100 - CITY ENGINEER				
300-4100-52.12000	PROFESSIONAL SERVICES	410,000.00		125,000.00
300-4100-54.14000	INFRASTRUCTURE ROADS	3,057,628.00	1,200,000.00	1,557,573.00
300-4100-54.23100	SIGNS	13,206.60		10,000.00
Totals for dept 4100 - CITY ENGINEER		3,480,834.60	1,200,000.00	1,692,573.00
Dept 4224 - CITY ENGINEER				
300-4224-54.14000	SIDEWALKS	412,359.40		500,000.00
Totals for dept 4224 - CITY ENGINEER		412,359.40		500,000.00
Dept 6210 - PARKS & RECREATION				
300-6210-52.12000	PROFESSIONAL SERVICES	205,000.00		390,000.00
300-6210-54.11000	CAPITAL - PROPERTY / LAND PURCHASES			
300-6210-54.12000	CAPITAL -SITE IMPROVEMENTS	392,000.00		960,000.00
300-6210-54.13000	BUILDINGS & IMPROVEMENTS	380,000.00		100,000.00
300-6210-54.20000	CAPITAL OUTLAY- EQUIPMENT	30,000.00		50,000.00
300-6210-54.22000	VEHICLES	84,216.00		20,000.00
300-6210-54.23000	FURNITURE AND FIXTURES	120,155.00		
300-6210-54.23100	SIGNS	75,000.00		20,000.00
300-6210-54.24000	COMPUTER/SOFTWARE	6,600.00		
Totals for dept 6210 - PARKS & RECREATION		1,292,971.00		1,540,000.00
Dept 7210 - COMMUNITY DEVELOPMENT				
300-7210-52.12000	PROFESSIONAL SERVICES	132,500.00	132,500.00	128,875.00
300-7210-54.23000	FURNITURE AND FIXTURES			11,300.00
300-7210-54.24000	COMPUTER/SOFTWARE			15,000.00
Totals for dept 7210 - COMMUNITY DEVELOPMENT		132,500.00	132,500.00	155,175.00
Dept 7520 - ECONOMIC DEV / DDA				
300-7520-52.12000	PROFESSIONAL SERVICES	80,000.00	80,000.00	236,125.00
Totals for dept 7520 - ECONOMIC DEV / DDA		80,000.00	80,000.00	236,125.00
TOTAL APPROPRIATIONS		7,855,949.00	3,521,784.00	5,080,973.00

SPLOST FUND

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Fund 320 - SPLOST FUND				
ESTIMATED REVENUES				
Dept 0000 - NON DEPARTMENTAL				
320-0000-31.32000	SPLOST - ROADS & DRAINAGE	4,210,219.00	4,257,500.00	3,241,815.00
320-0000-31.32001	SPLOST - SIDEWALKS & TRAILS	1,295,452.00	1,310,000.00	997,482.00
320-0000-31.32003	SPLOST - SITE IMPROVEMENTS PA	971,589.00	200,000.00	748,111.00
Totals for dept 0000 - NON DEPARTMENTAL		6,477,260.00	5,767,500.00	4,987,408.00
TOTAL ESTIMATED REVENUES		6,477,260.00	5,767,500.00	4,987,408.00
APPROPRIATIONS				
Dept 4100 - CITY ENGINEER				
320-4100-52.12000	PROFESSIONAL SERVICES	167,787.40		211,975.00
320-4100-52.13000	OTHER SERVICES / TECHNICAL	131,212.60		
Totals for dept 4100 - CITY ENGINEER		299,000.00		211,975.00
Dept 4200 - HIGHWAYS AND STREETS				
320-4200-54.14000	INFRASTRUCTURE -RESURFACE	3,911,219.00	4,257,500.00	3,079,715.00
Totals for dept 4200 - HIGHWAYS AND STREETS		3,911,219.00	4,257,500.00	3,079,715.00
Dept 4224 - SIDEWALKS				
320-4224-52.12000	PROFESSIONAL SERVICES	122,000.00		
320-4224-54.14000	SIDEWALKS	1,173,452.00	1,260,000.00	947,607.00
Totals for dept 4224 - SIDEWALKS		1,295,452.00	1,260,000.00	947,607.00
Dept 6210 - PARKS & RECREATION				
320-6210-52.12000	PROFESSIONAL SERVICES	54,000.00		62,405.00
320-6210-54.12000	CAPITAL -SITE IMPROVEMENTS	917,589.00		685,706.00
Totals for dept 6210 - PARKS & RECREATION		971,589.00		748,111.00
TOTAL APPROPRIATIONS		6,477,260.00	5,517,500.00	4,987,408.00

HOST FUND

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Fund 330 - HOST FUNDS				
ESTIMATED REVENUES				
Dept 0000 - NON DEPARTMENTAL				
330-0000-31.33000	HOST	355,792.00	355,792.61	
Totals for dept 0000 - NON DEPARTMENTAL		355,792.00	355,792.61	
TOTAL ESTIMATED REVENUES		355,792.00	355,792.61	
APPROPRIATIONS				
Dept 4200 - HIGHWAYS AND STREETS				
330-4200-54.14000	INFRASTRUCTURE - ROADS	355,792.00	355,792.61	
Totals for dept 4200 - HIGHWAYS AND STREETS		355,792.00	355,792.61	
TOTAL APPROPRIATIONS		355,792.00	355,792.61	



SECTION 3

BUDGET DETAIL



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.

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
APPROPRIATIONS				
Dept 1110 - CITY COUNCIL				
100-1110-51.11000	REGULAR SALARIES	104,000.00	104,000.00	104,000.00
100-1110-51.22000	FICA/MEDICARE	8,592.00	7,930.00	9,250.00
100-1110-51.24000	EMPLOYER DEFERRED 401A	6,200.00	4,100.00	6,240.00
100-1110-51.26000	UNEMPLOYMENT EXPENSE	3,822.00	2,094.00	3,822.00
100-1110-52.32000	CELL PHONES	6,400.00	5,820.00	6,000.00
100-1110-52.37000	EDUCATION & TRAINING	20,000.00	20,000.00	20,000.00
100-1110-53.10000	OPERATING SUPPLIES - MAYOR	5,000.00	3,500.00	5,000.00
100-1110-53.10001	OPERATING SUPPLIES - D1 POST 1	3,000.00		3,000.00
100-1110-53.10002	OPERATING SUPPLIES - D1 POST 2	3,000.00		3,000.00
100-1110-53.10003	OPERATING SUPPLIES - D2 POST 1	3,000.00	1,500.00	3,000.00
100-1110-53.10004	OPERATING SUPPLIES - D2 POST 2	3,000.00	1,500.00	3,000.00
100-1110-53.10005	OPERATING SUPPLIES - D3 POST 1	3,000.00		3,000.00
100-1110-53.10006	OPERATING SUPPLIES - D3 POST 2	3,000.00		3,000.00
Totals for dept 1110 - CITY COUNCIL		172,014.00	150,444.00	172,312.00

CITY MANAGER

Department Description:

- See that all laws and ordinances are enforced
- See that the business affairs of the City are efficiently organized and handled
- Exercise administrative control over all regular departments and divisions of the City
- Attend all meetings of the Mayor and City Council with the right to take part in all discussions but having no vote
- Recommend to the Mayor and City Council for adoption such measures as may deem necessary or expedient
- Prepare and submit to the Mayor and City Council an annual budget
- Prepare and submit to the Mayor and City Council a complete annual report on the finances
- Negotiate and approve all lawful contracts, purchases or obligations on behalf of the City as allowed within the City Code of Ordinances
- Hire, as required, department heads and employees for departments authorized by Mayor and City Council
- Request counsel, advice or opinion of the City Attorney concerning any matter affecting the interest of the City



2019 Accomplishments:

- Oversaw the transition of 10 parks, pool, and Recreation Center from the County to the City and added Fitzgerald Field to the park system
- Oversaw the successful first phase of implementation for citywide software
- Automated the business licensing process.
- Hired and retained highly qualified staff who share Tucker's vision and commitment to excellence in customer service
- Managed and completed the budget process using the new software, renegotiated the staffing contract and added new positions to better serve residents
- Met or exceeded revenue targets and controlled spending to meet goals
- Coordinated and oversaw the completion of six master plans which serve as work plans for many years in the future
- Oversaw the implementation of a drone inspection program
- Began the process of hiring the first Finance Director for the City

2020 Goals:

- More fully develop the policies and procedures in the Finance Department, with a focus on Customer Service
- Address the short-term and long-term space needs for City operations
- Improve the City's technology and enhance security across the City
- Oversee the implementation of capital projects valued at \$10 million
- Successfully integrate the new Finance Director
- Develop more robust reporting for the Mayor and Council
- Work with various agencies to ensure the Census count is promoted in order to achieve accurate results
- Kick off and implement a focused crime prevention program
- Work with Council to develop a regular retreat and planning schedule

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 1320 - CITY MANAGER				
100-1320-51.11000	REGULAR SALARIES	128,666.00	110,006.00	165,900.00
100-1320-51.21000	GROUP INSURANCE	21,552.00	18,896.00	35,000.00
100-1320-51.22000	FICA/MEDICARE	2,000.00	1,900.00	2,420.00
100-1320-51.24000	EMPLOYER DEFERRED CONTRIBUTION 401A	13,390.00	10,800.00	16,588.52
100-1320-51.24001	RETIREMENT CONTRIBUTION 457B	6,500.00	3,192.00	6,700.00
100-1320-51.26000	UNEMPLOYMENT EXPENSE	1,800.00	1,000.00	3,600.00
100-1320-52.12100	CONTRACTUAL SVCS CH2M	88,440.00	88,440.00	
100-1320-52.32000	CELL PHONES	1,800.00	1,800.00	1,800.00
100-1320-52.35000	TRAVEL EXPENSE	2,000.00	1,500.00	4,750.00
100-1320-52.36000	DUES & FEES	(156.00)		2,500.00
100-1320-52.37000	EDUCATION & TRAINING	3,000.00	1,500.00	2,500.00
100-1320-53.10000	OPERATING SUPPLIES			1,000.00
100-1320-53.17500	HOSPITALITY SUPPLIES	2,098.00	1,000.00	2,000.00
Totals for dept 1320 - CITY MANAGER		271,090.00	240,034.00	244,758.52

CITY CLERK



Department Description:

- Prepare agendas for all City Council meetings, workshops and annual Council Retreat
- Prepare and maintain minutes for all City Council meetings and workshops
- Oversee bi-annual municipal elections and special elections as needed
- Oversee the functions of Municipal Court
- Maintain all official records of the City
- Provide needed support to elected officials
- Oversee Elections Qualifying

2019 Accomplishments:

- Completed the implementation of the codification of Tucker's codes with Municode
- Completed the implementation of the document management software Laserfiche
- Continued education toward Master Certification for City Clerk
- Developed agendas and kept minutes for 25 City Council meetings
- Learned the ERP software BS&A
- Increased knowledge of Accela Agenda Management software
- Increased knowledge of Easy Vote software for Ethics Campaign Reports
- Filed all ethics forms in a timely fashion.
- Oversaw response to 130 open records requests July 2018-March 2019
- Scanned 65 minutes, ordinances and resolutions into official record binders July 2018-April 2019
- Processed procurement documents and contracts

- Advertised for Qualifying for Municipal Election in November 2019

Goals for 2020:

- Complete education toward Master Certification for City Clerk
- Implement a record retention policy/ ordinance
- Continue to import documents into the document management software Laserfiche.
- Continue to gain knowledge of Accela Agenda Management software
- File all ethics forms in a timely fashion
- Continue to gain knowledge of Easy Vote software for Ethics Campaign Reports
- Oversee response to open records requests
- Continue to process Procurement and Contracts
- Scan minutes, proclamations and resolutions into official record binders.
- Manage Elections Qualifying during week of August 19-23, 2019

CITY CLERK

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 1330 - CITY CLERK				
100-1330-52.11000	ELECTION SERVICES	3,000.00		25,000.00
100-1330-52.12100	CONTRACTUAL SVCS CH2M	44,237.00	44,237.00	
100-1330-52.32000	CELL PHONES	600.00	600.00	600.00
100-1330-52.33000	ADVERTISING	3,500.00	3,500.00	3,500.00
100-1330-54.24000	COMPUTER/SOFTWARE	11,500.00	11,500.00	25,700.00
Totals for dept 1330 - CITY CLERK		62,837.00	59,837.00	54,800.00



FINANCE ADMINISTRATION



Department Description:

- Budget and budget administration
- Process invoices and prepare vendor checks for payment
- Process monthly payroll, prepare checks and direct deposit statements, and distribute payroll liabilities to appropriate agencies
- Manage City's cash and investment accounts
- Maintain fixed asset inventory records

2019 Accomplishments:

- Implemented BS&A software for Finance, Occupational Tax, Accounts Payable, Purchase Orders and Procurement
- Implemented automation of accounts payable with BS&A software
- Established logins for Georgia Procurement Registry for Procurement
- Implemented online payments and forms for businesses and residents on City's website through BS&A
- Completed City's year-end audit with a clean opinion and one finding from FY2018
- Trained department managers to enter and monitor their department budget

Goals for 2020:

- Improve budget documents to provide meaningful information regarding departments' goals and receive the Government Finance Officer's Association Distinguished Budget Presentation Award
- Refine the Annual Financial report to receive the Government Finance Officer's Association Certificate of Excellence in Financial Reporting.
- Develop day-to-day processes for Business Licenses, Accounts Payable and Procurement
- Monitor and refine Purchasing Card process to improve processing of credit card receipts
- Implement online payments for excise taxes and franchise fees
- Complete City's year-end audit with a clean opinion and zero finding
- Implement processes for Procurement and Accounts Payable to monitor and complete budget reconciliations
- Implement Cash flow management

FINANCE ADMINISTRATION



GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 1510 - FINANCE ADMINISTRATION				
100-1510-51.11000	REGULAR SALARIES			135,000.00
100-1510-51.22000	FICA/MEDICARE			900.00
100-1510-51.24000	EMPLOYER DEFERRED CONTRIBUTION 401A			13,500.00
100-1510-51.24001	RETIREMENT CONTRIBUTION 457B			5,400.00
100-1510-52.11000	AUDIT SERVICES	20,000.00	25,000.00	25,000.00
100-1510-52.12000	PROFESSIONAL SERVICES	20,000.00	20,000.00	20,000.00
100-1510-52.32000	CELL PHONES	600.00	600.00	1,200.00
100-1510-52.35000	TRAVEL EXPENSE			1,500.00
100-1510-52.36000	DUES & FEES			500.00
100-1510-52.37000	EDUCATION & TRAINING			1,500.00
100-1510-53.10000	OPERATING SUPPLIES			500.00
Totals for dept 1510 - FINANCE ADMINISTRATION		40,600.00	45,600.00	205,000.00



LEGAL SERVICES

Department Description:

- Responsible for representing the City in all lawsuits
- Advise City departments on legal aspects of City affairs
- Ensure the proper functioning of Municipal Court
- Review all contracts
- Draft or amend Intergovernmental Agreements
- Advise Council on impact of legislation

2019 Accomplishments:

- The City operated with full Municipal legal status
- All required government services provided including SPLOST paving
- Additional annexations including Northlake Mall
- Successful defense of all lawsuits
- Obtained all major municipal sources of revenue

Goals for 2020:

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



GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 1530 - LEGAL SERVICES DEPARTMENT				
100-1530-52.12000	PROFESSIONAL SERVICES	37,300.00	37,000.00	35,000.00
100-1530-52.12200	ATTORNEY FEES/ANDERSON	155,000.00	155,000.00	205,000.00
100-1530-52.13000	OTHER SERVICES / TECHNICAL	125,000.00	60,000.00	180,000.00
100-1530-52.13100	CONTRACTUAL SERVICES	90,000.00	65,000.00	90,000.00
100-1530-52.32000	CELL PHONES	770.00	600.00	600.00
100-1530-52.36000	DUES & FEES			1,500.00
100-1530-52.37000	EDUCATION & TRAINING	1,800.00	500.00	600.00
100-1530-53.10000	OPERATING SUPPLIES	730.00		500.00
Totals for dept 1530 - LEGAL SERVICES DEPARTMENT		410,600.00	318,100.00	513,200.00

FACILITIES & BUILDINGS

Department Description:

Indirect costs or overhead expenses needed for Operations and maintenance that includes the day-to-day activities necessary for the building/built structure



2019 Accomplishments:

- Purchased Suites 2-4 at the Annex for Council Chambers
- Installed a second customer service window at City Hall Annex for intake for occupational tax
- Rented Suites 14 & 15 to accommodate new staff members

Goals for 2020:

- Provide safe, functional systems and facilities
- Identify and build out space for new staff members

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 1500 - FACILITIES & BUILDINGS				
100-1500-52.12000	PROFESSIONAL SERVICES	1,000.00		6,000.00
100-1500-52.12200	NATURAL GAS	2,000.00	2,000.00	5,200.00
100-1500-52.13000	TECHNICAL SERVICES	10,500.00	14,000.00	21,600.00
100-1500-52.21100	SANITATION	1,500.00	1,200.00	2,400.00
100-1500-52.21300	JANITORIAL	20,350.00	20,000.00	30,000.00
100-1500-52.22000	REPAIRS & MAINTENANCE	20,000.00	20,000.00	
100-1500-52.23100	BUILDING & OFFICE LEASES	200,000.00	140,422.00	134,185.00
100-1500-53.12100	WATER/SEWER	850.00	1,080.00	5,160.00
100-1500-53.12300	ELECTRICITY	12,000.00	7,300.00	15,000.00
Totals for dept 1500 - FACILITIES & BUILDINGS		268,200.00	206,002.00	219,545.00

COMMUNICATIONS

Department Description:

- Establish and maintain relationships with media outlets, leveraging those relationships for positive coverage for the City
- Organize and manage special events, while cultivating new ways to use these events as opportunities to reach residents with our Communications messaging
- Keep community informed and engaged through numerous vehicles including social media
- Interface with citizens and other stakeholders to answer specific questions and concerns while exercising superior customer service
- Execute City's marketing efforts, while assisting on annexation strategy and economic development

2019 Accomplishments:

- Oversaw successful branding process
- Grew subscriber numbers for *InTucker*, City email list and each of the City's social media channels
- Wrote and distributed FY '18 Annual Report
- Wrote and distributed City's first Parks and Recreation Guide
- Built upon popular 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
- Produced nearly 100 videos to promote City activities, volunteers and businesses
- Held first-ever University of Government Affairs at Tucker (UGA Tucker) to educate and engage citizens about what's happening with their City government



Facebook.com
/CityofTucker



Instagram.com
/CityofTucker



Twitter.com
/CityofTucker



YouTube.com
/CityofTucker



Nextdoor.com
/City-of-Tucker

tuckerga.gov

News - Updates - Stories
People - Community

Goals for 2020:

- Integrate new City brand into the day-to-day workings of City business with support from the public
- Institute a program to welcome new citizens to Tucker and get them engaged in their City government
- Increase public participation in City events and meetings
- Effectively market the progress being made through SPLOST-funded projects in the City, including parks improvements and road resurfacing
- Leverage new full-time webmaster position to enhance the graphic design work used by the City for Parks and Recreation and other public-facing departments
- Build upon the City's partnership with DeKalb County School District and the Tucker Cluster schools to showcase education in Tucker as one of our strongest assets
- Continued collaboration with communicators throughout Metro Atlanta and across the country to ensure that Tucker is working on best practices in its outreach to the community
- Leverage our new status as a WHO age-friendly community to help volunteer and civic groups create and execute their five year plans



GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 1570 - COMMUNICATIONS				
100-1570-52.13000	OTHER SERVICES / TECHNICAL			29,000.00
100-1570-52.13100	CONTRACTUAL SERVICES	48,000.00	47,627.00	
100-1570-52.32000	CELL PHONES	2,400.00	2,400.00	3,000.00
100-1570-52.32050	POSTAGE	8,900.00	8,900.00	17,200.00
100-1570-52.34000	PRINTING	25,000.00	19,200.00	90,500.00
100-1570-52.36000	DUES & FEES	4,000.00	250.00	500.00
100-1570-53.10000	OPERATING SUPPLIES	3,500.00	2,400.00	115,010.00
100-1570-53.17500	HOSPITALITY SUPPLIES	23,000.00	12,000.00	14,000.00
100-1570-54.24000	COMPUTER/SOFTWARE			9,570.00
Totals for dept 1570 - COMMUNICATIONS		114,800.00	92,777.00	278,780.00

INFORMATION TECHNOLOGY

Department Description:

- Works with the City's leadership and all City departments as a key strategic partner improving efficiencies and processes across the board
- Provides technology solutions, initiatives, and projects that benefit the City and its constituents



2019 Accomplishments:

- Citywide ERP software implementation and deployment for workflow support, data conversion, and information migration across all City departments
- Establishment of secure Data Center to provide communications, software and data services for the City
- Upgrade and maintain the City of Tucker's network and infrastructure to increase reliability, availability, and support the City's initiatives for improved physical and data security
- Security IP-based cameras and access control doors installed in Rec Center
- Integration with camera systems for parks in process
- Records Management software implementation and deployment
- Endpoint security and data risk management software deployment
- Automation in patch management and deployment of software
- Adoption of Center for Internet Security (CIS) standards for workstations implementation
- Continual improvement of support and technology services for all City departments
- Managing the City's increased user base for support and services
- Increased support coverage for critical infrastructure to 24/7 support
- Wi-Fi Coverage for Aquatics facility
- Energy Star Initiative for technology equipment purchases

Goals for 2020:

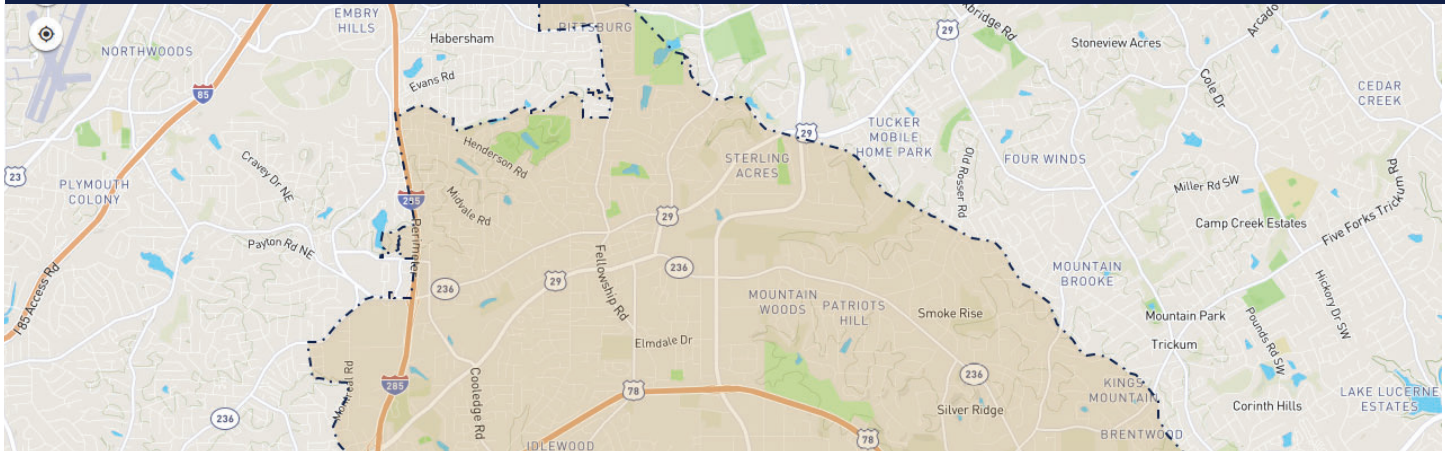
- PC Lifecycle Refresh
- Software Licensing restructure
- Security Enhancements across the enterprise
- MDM solutions
- Capital improvements to server room at Tucker Recreation Center

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 1535 - IT/GIS				
100-1535-52.12300	CONTRACTUAL SVCS INTERDEV	464,605.00	464,611.98	517,125.00
100-1535-54.24000	COMPUTER/SOFTWARE	179,328.00	197,360.00	311,242.04
Totals for dept 1535 - IT/GIS		643,933.00	661,971.98	828,367.04

GEOGRAPHICAL INFO SYSTEMS

Department Description:

- The Provide up-to-date, reliable, efficient and professional GIS information and services
- Enable all functions of the City of Tucker to operate at optimum efficiency, while satisfying the needs of both staff and the public



2019 Accomplishments:

- Major updates to CityMap, including new search functions and property appraisal link.
- U.S. Census bureau projects: Annual boundary updates, Local update of census address, New construction projects
- Established City's drone program, providing drone services to multiple staff and parties
- Facilitated annexation process by providing data and maps
- Aided Tucker Downtown Master Plan by providing data and drone images
- Incorporation and frequent updates of DeKalb County address list with BS&A software system

Goals for 2020:

- Expansion of Tucker GIS Drone Program across all departments within the City
- U.S. Census data updates and synchronization to optimize grant eligibility
- Support for interdepartmental data integration using GIS data as "master" record of all City functions
- Facilitate additional analytical use of the vast data resources available to the City staff

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 1535 - IT/GIS				
100-1535-52.12300	CONTRACTUAL SVCS INTERDEV	464,605.00	464,611.98	517,125.00
100-1535-54.24000	COMPUTER/SOFTWARE	179,328.00	197,360.00	311,242.04
Totals for dept 1535 - IT/GIS		643,933.00	661,971.98	828,367.04

GENERAL OPERATIONS

Department Description:

- Administrative work directly related to assisting with the running or servicing of the City's operations
- Facilitating procurement, purchasing, accounting, occupational tax, advertising and insurance
- Basic day-to-day operations of the City



Goals for 2020:

- Continue to decrease day-to-day operation costs
- Keeping the City running efficiently

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 1595 - GENERAL OPERATIONS				
100-1595-52.12000	PROFESSIONAL SERVICES	69,521.00	85,000.00	85,000.00
100-1595-52.12100	CONTRACTUAL SVCS CH2M	3,419,546.00	3,419,546.00	4,153,446.00
100-1595-52.13000	OTHER SERVICES / TECHNICAL	1,500.00		2,240.00
100-1595-52.21400	LANDSCAPING	5,000.00	4,000.00	5,000.00
100-1595-52.31000	GENERAL LIABILITY INSURANCE	40,048.00	30,569.00	46,000.00
100-1595-52.32010	PHONES			30,000.00
100-1595-52.32050	POSTAGE	12,000.00	7,500.00	10,000.00
100-1595-52.34000	PRINTING	7,500.00	10,000.00	15,000.00
100-1595-52.36000	DUES & FEES	6,000.00	6,000.00	9,000.00
100-1595-52.36100	SERVICE FEES - CREDIT CARD	25,000.00	22,000.00	25,000.00
100-1595-52.36101	SERVICE FEES - BANKING	1,500.00	500.00	1,000.00
100-1595-53.10000	OPERATING SUPPLIES	40,000.00	50,000.00	40,000.00
100-1595-53.11000	OFFICE SUPPLIES	25,000.00	14,000.00	20,000.00
100-1595-53.13000	FOOD SUPPLIES	8,000.00	5,000.00	7,000.00
100-1595-54.25000	OTHER EQUIPMENT	15,000.00	12,600.00	13,000.00
Totals for dept 1595 - GENERAL OPERATIONS		3,675,615.00	3,666,715.00	4,461,686.00

OPERATING CONTINGENCY

Department Description:

- Contingency reserve is retained earnings that have been set aside to guard against possible future losses; an appropriation of surplus or retained earnings that may or may not be funded, indicating a reservation against a specific or general contingency

2020 Goals:

- To maintain operations smoothly, if loss occurs

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 1513 - OPERATING CONTINGENCIES				
100-1513-57.90000	CONTINGENCIES	131,568.00		311,005.20
Totals for dept 1513 - OPERATING CONTINGENCIES		131,568.00		311,005.20



MUNICIPAL COURT

Department Description:

- Receive and answer all questions concerning citations issued and court procedures
- Maintain complete and accurate records of all court proceedings
- Adjudicate all alleged violations of Tucker environmental, building and development codes
- Conduct monthly court date for defendants who plead not guilty
- File monthly court remittance reports to GSCCCA, Peace Officers A&B Fund and DeKalb County
- Submit annual Case Load report to the Administrative Office of the Courts (AOC)

2019 Accomplishments:

- Court IGA with Clarkston extended until December 31, 2019
- First monthly Offenses Court session started on July 25, 2018
- First afternoon Environmental Court session started on April 17, 2019
- Increased knowledge of Courtware software
- Mayor and Council appointed four additional judges
- Heard 328 environmental court cases from July 2018-April 2019
- Heard 76 offenses court cases from July 2018-April 2019
- Collected \$70,137 in fines and bonds from July 2018-April 2019
- Monitored collection of payments on probation cases
- Completed ICJE Court Clerk recertification

- Received ORI number for court October 2018
- GBI Security Awareness Training for all Tucker staff
- Created court procedures for standing order, warrants and bonding

Goals for 2020:

- Maintain level of customer service
- Continue Court in Clarkston until moved to Tucker
- Continue knowledge of Courtware software
- Continuation of contracts and education for judges and solicitors
- Continue Court Clerk recertification training
- Start pulling GBI reports on Offenses cases
- Create a standard operating procedure manual for court

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 2650 - MUNICIPAL COURT				
100-2650-52.12000	PROFESSIONAL SERVICES	15,440.00	15,400.00	34,200.00
100-2650-52.23100	BUILDING & OFFICE LEASES	22,000.00	22,200.00	14,400.00
100-2650-52.36000	DUES & FEES	1,000.00	1,000.00	1,000.00
100-2650-52.37000	EDUCATION & TRAINING	1,000.00	1,000.00	4,000.00
100-2650-53.10000	OPERATING SUPPLIES			15,000.00
100-2650-54.24000	COMPUTER/SOFTWARE	7,800.00	7,828.00	13,880.00
Totals for dept 2650 - MUNICIPAL COURT		47,240.00	47,428.00	82,480.00

PARKS AND RECREATION

Department Description:

- Provides classes, activities and events in the Tucker Recreation Center, in City parks and athletic fields
- Operates the City's municipal pool
- Maintains all City parks and facilities
- Supervises contractors for janitorial, park maintenance and pool management

2019 Accomplishments

- Award winning staff: Jason Collins, GRPA State and District 6 Parks Operations Professional of the Year and Crystal Dawson, GRPA District 6 Program Professional of the Year and multiple national certifications for several staff members
- Exceeded expected levels of service and maintenance for the City's Parks and Recreation Department
- Completed the Department's first Parks and Recreation Master Plan
- Transitioned all County operations to the Department including 10 parks, the pool and Tucker Recreation Center
- Established excellent relationships with all Friends groups and assisted in transitioning from Park Pride to Friends of Tucker Parks' board control while maintaining the relationship with Park Pride for consultation
- Published the Department's first Activity Guide for community awareness and information
- Hosted a successful Summer Camp averaging over 100 participants per week
- Aggressively addressed turf maintenance at the ballfields, open/green spaces and scheduled repairs and maintenance in specific areas and facilities
- Established use agreements with Tucker Youth Soccer, Druid Hills Youth Sports and Tucker Football League for shared uses of City parks and ballfields
- Collected 108 percent of projected quarterly revenues
- Established over 20 new activities/ programs including Senior Valentine's Day Luncheon and outings, multiple themed trail hikes, Advent Acts of Service, races, youth clinics, Adult Field Day, adult athletic leagues, blood drives/health fairs, as well as instructed programs in the TRC
- Standardized pool operations and increased attendance each week with improved facilities and staff
- Increased security in parks by adding over 30 security cameras to the parks and facilities
- Acquired Fitzgerald Field (Park); a 20-acre sports complex with a variety of athletic fields and a historically recognized youth football program
- Completed numerous projects within the Department including: playground replacements, tennis court lighting, roof repairs and six HVAC unit replacements at TRC and numerous Cofer Park renovations (pool and concessions buildings, pavilions, pool lighting)



Goals for 2020:

- Provide Parks and Recreation services above expectation for the City of Tucker citizens
- Begin implementing the City of Tucker’s first Parks and Recreation Master Plan
- Implement the established plan to address maintenance issues within the parks and TRC
- Work with established youth sports organizations to ensure proper operation of the athletic fields within City parks and surrounding park area
- Continue working with Friends groups to leverage time and money to improve City parks.
- Establish a system of accountability for patrons of TRC
- Increase revenue and community programming throughout TRC and city parks through innovative means
- Increase pool attendance and operations with the addition of a splash pad and increased training
- Continue to increase security in parks thorough electronic means (security cameras, signage, presence)
- Begin to include Commission for Accreditation of Parks and Recreation Agencies (CAPRA) standards to the Department’s service, operations, policies and management
- Complete an extensive project list that will include: TRC renovations (newly renovated gymnasium, restroom and kitchen); park development (parking, restrooms, dog areas, volleyball courts, fencing, playgrounds, new park pavilions, docks, decks, athletic field improvements); new trail upgrades with bridges/boardwalks and development

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 6210 - PARKS & RECREATION				
100-6210-52.12000	PROFESSIONAL SERVICES			
100-6210-52.13000	OTHER SERVICES / TECHNICAL	20,000.00	14,000.00	44,201.24
100-6210-52.13100	CONTRACTUAL SERVICES	324,988.00	289,988.00	181,442.00
100-6210-52.21100	SANITATION	28,000.00	28,000.00	22,600.00
100-6210-52.21300	JANITORAL	50,000.00	30,000.00	
100-6210-52.21400	LANDSCAPING	361,200.00	361,200.00	560,700.00
100-6210-52.22000	REPAIRS & MAINTENANCE	420,800.00	455,800.00	150,000.00
100-6210-52.23200	EQUIPMENT & VEHICLE RENTALS	3,700.00	3,700.00	
100-6210-52.32000	CELL PHONES	3,000.00	3,000.00	3,000.00
100-6210-52.33000	ADVERTISING			1,200.00
100-6210-52.34000	PRINTING			5,000.00
100-6210-52.36000	DUES & FEES	500.00	500.00	500.00
100-6210-53.10000	OPERATING SUPPLIES	85,000.00	85,000.00	117,500.00
100-6210-53.11000	OFFICE SUPPLIES	15,000.00	15,000.00	15,000.00
100-6210-53.12100	WATER/SEWER	16,600.00	41,000.00	51,000.00
100-6210-53.12200	NATURAL GAS	49,400.00	25,000.00	34,500.00
100-6210-53.12300	ELECTRICITY	30,000.00	30,000.00	53,800.00
100-6210-54.23000	FURNITURE AND FIXTURES			7,500.00
100-6210-54.24000	COMPUTER/SOFTWARE	25,000.00	25,000.00	
100-6210-54.25000	OTHER EQUIPMENT	5,000.00	5,000.00	
Totals for dept 6210 - PARKS & RECREATION		1,438,188.00	1,412,188.00	1,247,943.24

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

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 7210 - COMMUNITY DEVELOPMENT				
100-7210-52.13000	OTHER SERVICES / TECHNICAL			20,000.00
100-7210-52.32000	CELL PHONES	5,000.00	5,400.00	4,800.00
100-7210-52.33000	ADVERTISING	1,600.00	800.00	2,500.00
100-7210-52.36000	DUES & FEES	500.00	50.00	
100-7210-52.37000	EDUCATION & TRAINING	5,000.00	2,500.00	5,000.00
100-7210-53.10000	OPERATING SUPPLIES			500.00
100-7210-53.17500	HOSPITALITY SUPPLIES			1,500.00
Totals for dept 7210 - COMMUNITY DEVELOPMENT		12,100.00	8,750.00	34,300.00



BUILDING AND PERMITTING

DIVISION OF COMMUNITY DEVELOPMENT

Department Description:

- Perform inspections and provide 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
- Issue all building permits and collect permit fees
- Provide a knowledge resource for builders and citizens developing in Tucker
- Conduct building inspections for new business license applicants

2019 Accomplishments:

- Implemented BS&A software for permitting and inspections
- Adopted a new fee schedule
- Implemented online inspection request forms for easier and faster processing for contractors
- Implemented a drone inspection program for hard to access construction sites/ inspections
- Implemented a FaceTime inspection program to use when the City is closed due to inclement weather or in emergency situations
- Hosted a DCA Energy Code Workshop for local contractors and inspectors
- Administered hotel/motel/extended stay inspection program in combination with code enforcement
- Administered program for multi-family code compliance in combination with code enforcement

Goals for 2020:

- Implement online portal for BS&A for online permit submittal
- Install a kiosk in the lobby of City Hall so citizens and developers have easy access to the portal and online permit submittal
- 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
- Expand building inspection protocol to include E&S inspections
- Go live with Bluebeam Software for digital plan review
- Scan all building permit files



CODE ENFORCEMENT

DIVISION OF COMMUNITY DEVELOPMENT

Department Description:

- Performs inspections throughout the City on a daily basis to ensure compliance with the City Code
- 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
- Enforce the International Maintenance Code

2019 Accomplishments:

- Code Enforcement staff spoke to numerous organizations on City's code enforcement policies and approach
- Adopted and enforced linear lighting ordinance
- Conducted two Apartment/Condo Sweeps (Northlake Condominium & Stanford Oaks Apartments)
- Implemented BS&A software for Code Enforcement along with the use of tablets and printers to optimize our time in the field
- Resolved 951 Code Violations without Municipal Court Intervention
- Hired Code Enforcement Officer to alleviate high demand of complaints received
- Added afternoon Municipal Court session to expedite Code Enforcement citations
- Conducted hotel/motels sweep for the City of Tucker
- Coordinated with Community Development for donation boxes sweep
- Coordinated with Peters Park Community for clean-up of blighted conditions

Goals for 2020:

- Continue to 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
- Continue to 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, resolving these complaints prior to the involvement of the Municipal Court and resulting in an aesthetically pleasing City that encourages community pride, preserves neighborhood integrity, protects the public health and wellbeing, and maintains property values
- Conduct two Apartment/Condo Sweeps (13Ten Apartments & Stone Mill Trace Condominiums)
- Improve Lawrenceville Highway C\ commercial properties corridor
- Continue GACE training for Code Enforcement Officer certifications

ECONOMIC DEVELOPMENT

DIVISION OF COMMUNITY DEVELOPMENT

Department Description:

- Further the economic development of the City in a sustainable manner that creates more job and more opportunities for the City and its residents.

2019 Accomplishments:

- Instituted a Downtown Development Authority that meets monthly to identify key redevelopment opportunities in the City's commercial districts
- Hired a Business Outreach Coordinator specifically tasked with business retention, as well as a resource for any and all permitting, licensing and building issues
- Outreach Coordinator has met with over 400 local company owners to ensure a business-friendly climate while assisting with licensing and permitting
- Developed a Manufacturing Day which highlighted the economic prowess and range of new technology built within the City of Tucker. The event included a panel of local economic development and real estate experts, as well as tours of four facilities at Sonnen, Thermo Pac, Steel Mart, and Eurofins
- Built an Economic Development video highlighting the broad range of businesses attracted to being in Tucker and importance of the strong sense of community that spurs their economic activity
- Coordinated on the redevelopment of downtown with increasing new restaurants and stores, as well as a new shopping center and residential development in the Northlake area
- Collaboration and coordination with City economic development partners including the Tucker-Northlake CID, the Tucker Summit CID, Decide DeKalb, DeKalb Chamber of Commerce, Georgia Power and the Georgia Department of Economic Development
- Created a monthly list of available commercial and industrial real estate in Tucker to distribute to interested prospects
- Created City webpage focused on economic development opportunities and information
- Facilitated annexation of the redeveloping Northlake Mall into the City of Tucker
- Partnered with Decide DeKalb and their economic development efforts including site selection, coordinating on site-specific projects in Tucker and hosting a Decide DeKalb Redevelopment Roundtable
- Coordinate on site-specific projects in Tucker
- Hosted Decide DeKalb Redevelopment Round Table
- Coordinated with Main Street businesses and assistance with leasing opportunities
- Identified and promoted key redevelopment locations
- Met 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
- Continued outreach and retention efforts with large employers and staffing agencies

Goals for 2020:

- Continued development of the Downtown Development Authority and core redevelopment functions
- Continue to expand upon City's economic development marketing materials, including enhanced details on the website. 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
- The development of a Northlake Master Plan which will focus on the reimaging of this Edge City and develop transportation strategies to further the area's growth as an employment, housing and retail center
- Continued activities and events that will highlight sectors of the local economy, as well as examination of incentive packages.
- Engage NextSite services to provide research, market analysis in creating real estate opportunities and retail development that will translate into increased economic activity and jobs
- Examine best economic strategies for spurring the continued redevelopment of the Lawrenceville Highway corridor



GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 7520 - ECONOMIC DEV / DDA				
100-7520-52.32000	CELL PHONES			600.00
100-7520-52.33000	ADVERTISING	500.00		250.00
100-7520-52.36000	DUES & FEES	500.00		
100-7520-52.37000	EDUCATION & TRAINING	1,000.00		5,000.00
100-7520-52.39000	OTHER EXPENDITURES	1,000.00	1,000.00	
100-7520-53.10000	OPERATING SUPPLIES			1,000.00
100-7520-53.17500	HOSPITALITY SUPPLIES	2,500.00	500.00	7,500.00
Totals for dept 7520 - ECONOMIC DEV / DDA		5,500.00	1,500.00	14,350.00

LAND DEVELOPMENT

DIVISION OF COMMUNITY DEVELOPMENT



Department Description:

- Administer land disturbance permits
- Administer plat approval process.
- Ensure all development complies with current ordinances and policies
- Prepare amendments to Land Development Ordinance
- Conduct land development inspections on active LDP projects
- Attend monthly DeKalb County Soil and Water Conservation District meetings
- Make stream determinations for local citizens and developers
- Respond to complaints involving tree removal, land disturbance, E&S violations
- Coordinate LIA process
- Review and issue tree permits.
- Administer the Tree Bank
- Monitor bonds/surety's

2019 Accomplishments: Goals for 2020:

- Took in 18 LDP applications
- Took in 10 plat applications
- Provided a more consistent plan review process for LDP's and Plats
- Hired a Land Development Inspection Manager
- Created a Land Development Handbook to guide citizens and developers on the land development process from start to finish.
- Cross-trained an additional staff member for land development backup (staff member obtained GSWCC Red and Gray Card)
- Certified additional city staff so they are knowledgeable on erosion and sediment control (GSWCC Red Card)
- Improved staff process in terms of tracking and documentation, per state standards.
- Successfully passed our first GSWCC Overview
- Create a land development page on the City's website to educate the public on land development regulations, stream protection and tree protection
- Create education material to distribute with building permits regarding standard erosion and sediment control requirements
- Continue to work with DeKalb County for better coordination on plan reviews
- Obtain MOA from GSWCC (long-term goal)
- Improve and expand upon existing level of service by increasing department's capacity with the addition of a land development inspector
- Obtain arborist certification for David Schmid
- Rewrite Land Development Code for compliance
- Create LDP inspection process in BS&A
- Scan all previously approved LDP plans

PLANNING AND ZONING

DIVISION OF COMMUNITY DEVELOPMENT

Department Description:

- Serve as staff liaison to Planning Commission, Zoning Board of Appeals and Community Council
 - Administer reviews of building permits, sign permits, LDP permits and plat applications
 - Processes zoning certification letters.
 - Administers applications for variances, rezonings, special land use permits and comprehensive plan amendments
 - Ensure all development complies with current ordinances and policies
 - Prepare amendments to the Zoning Ordinance and Sign Ordinance
 - Maintain all Planning and Zoning records and entitlement files
 - Provide assistance to applicants, developers, and public pertaining to land use and zoning issues
 - Review business licenses to ensure proposed business is located within correct zoning district
 - Maintain and update Comprehensive Plan and Land Use Plan
 - Coordinate with Atlanta Regional Commission and Department of Community Affairs on current land use issues
- Took twelve proposed developments through the land use petition process
 - Took nine properties through the variance process
 - Created a help sheet for those interested in opening a business in Tucker
 - Proposed several options for Short-Term Rental Regulations
 - Implemented a temporary moratorium on electronic scooters
 - Adopted a Green Policy for the City
 - Submitted an application to the ARC to become a “Green Community”
 - Identified all late-night establishments in the City and implemented an enforcement plan
 - Adopted a hotel/motel/extended stay ordinance and implemented an inspection program
 - Adopted a drop box ordinance and implemented an enforcement/compliance plan
 - Rewrote Sign Ordinance to allow for a more visually appealing and business friendly ordinance
 - Revised City’s three existing Overlay districts and created new special zoning districts
 - Completed a Historic Resource Report so that the City has a comprehensive review of its historic and cultural resources to protect and preserve

2019 Accomplishments:

- Updated Zoning Ordinance to reflect the new Tucker Tomorrow Comprehensive Plan
- Continued to engage in a collaborative relationship with the City’s CIDs regarding applications for projects in their areas
- Continued to collaborate with DeKalb County School District to review ongoing developments for school forecasting

Goals for 2020:

- Public Art Master Plan
- Phase Two Historic Resource Report (GNAHRGIS Survey)
- Continue to refine Tucker’s codes so that they are Tucker specific
- Upload all Community Development files into Laserfiche

CITY ENGINEER



Department Description:

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.

- Reviews zoning submittals, Land Disturbance Permit applications, plats, hydrology studies and traffic studies
- Coordinates daily with developers/engineers to ensure development projects are constructed to federal, state, and local codes and specifications
- 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
- Ensures compliance with the City's Tree Preservation Ordinance including residential tree removal permits
- Coordinates with the Georgia Department of Transportation regarding the planning, funding, construction and maintenance of projects on state routes
- Coordinates with GDOT on signal timing, maintenance needs, operational improvements and right-of-way issues on state routes
- Coordinates with the Tucker-Northlake CID, Stone Mountain CID, DeKalb County Department of Watershed Management, Atlanta Regional Commission, Georgia Soil and Water Conservation Commission, and other agencies as required
- Coordinates with DeKalb County on right-of-way repair & maintenance and storm water issues covered in the Intergovernmental Agreement 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
- Monitors work order requests and activities to ensure that the terms of the DeKalb County IGAs are met
- Inspects, advises, and coordinates improvements for storm water related issues such as drainage, erosion, lakes, and dams.
- Represents the City of Tucker as the FEMA Floodplain Coordinator
- Attends meetings with City Council, Planning Commission, governmental agencies, developers/engineers, community gatherings and individual citizens as required

2019 Accomplishments

- Completed first year resurfacing program
- Completed Strategic Transportation Master Plan
- Completed Geospatial Asset Program
- Completed Surveys and environmental assessments of park properties
- Completed Intersection Safety Analysis
- Completed traffic counts
- Completed Main Street Banner Project
- Completed beaver dam maintenance
- Completed first year sidewalk gap project
- Completed intersection improvement on Fellowship Road at Lawrenceville Highway
- Installed flashing yellow beacon on Idlewood Road
- Applied for CDBG funding for Elmdale Drive sidewalk



Goals for 2020:

- Complete second year resurfacing program
- Complete traffic counts
- Complete Quick Response Projects at two intersections
- Begin construction of the Tucker Streetscape project
- Begin construction for the Henderson Road sidewalk project
- Begin engineering design for an intersection improvement at Mountain Industrial Boulevard and Hugh Howell Road
- Complete pedestrian improvement project with flashing yellow beacons
- Complete construction for Elmdale Drive sidewalk (CDBG)
- Continue sidewalk construction
- Complete Idlewood sidewalk construction
- Complete Chamblee Tucker Road Speed Study
- Complete Corridor Study for Mountain Industrial Boulevard
- Complete engineering design for Mountain Industrial Boulevard @ US 78 safety improvements
- Complete MARTA bus pad construction
- Improve intersection radii at three intersections
- Install streetlights in the median on Mountain Industrial Boulevard
- Design and obtain right-of-way for up to three trail projects
- Coordinate with GDOT, TNCID, TSCID on projects funded by these agencies

GL NUMBER	DESCRIPTION	2018-19 AMENDED BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET
Dept 4100 - CITY ENGINEER				
100-4100-52.12000	PROFESSIONAL SERVICES			
100-4100-52.13000	OTHER SERVICES / TECHNICAL	720.00		10,000.00
100-4100-52.22000	REPAIRS & MAINTENANCE			10,000.00
100-4100-52.32000	CELL PHONES	1,200.00	1,200.00	1,200.00
100-4100-52.33000	ADVERTISING	300.00	300.00	500.00
100-4100-54.23100	SIGNS			
Totals for dept 4100 - CITY ENGINEER		2,220.00	1,500.00	21,700.00

SECTION 4

APPENDIX



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, to 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 one week prior to 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.

