



City of Tucker

MEMO

To: Honorable Mayor and City Council Members
From: Toni Jo Howard, Finance Director
Cc: Tami Hanlin, City Manager
Date: December 26, 2019
RE: November 2019 Financials

Discussion:

Revenues continue to exceed expectation. Total revenues are 86.4% above expectation for November. Community Development fees continue to be a primary contributor to the overage. Some of the other more significant revenue sources leading to strong revenues are business and occupation taxes, alcohol beverage taxes, and recreation fees. While total revenues far exceed expectations, there are a few revenues that are short of expectation. Those include franchise fees, financial institutions tax, insurance licenses, and rents and royalties. The shortages appear to be primarily related to timing. Property taxes were due in November and most of these revenues have been collected. Further collections during the year will be for delinquent collections. The total property taxes collected at this point exceed the budgeted amount by \$121K.

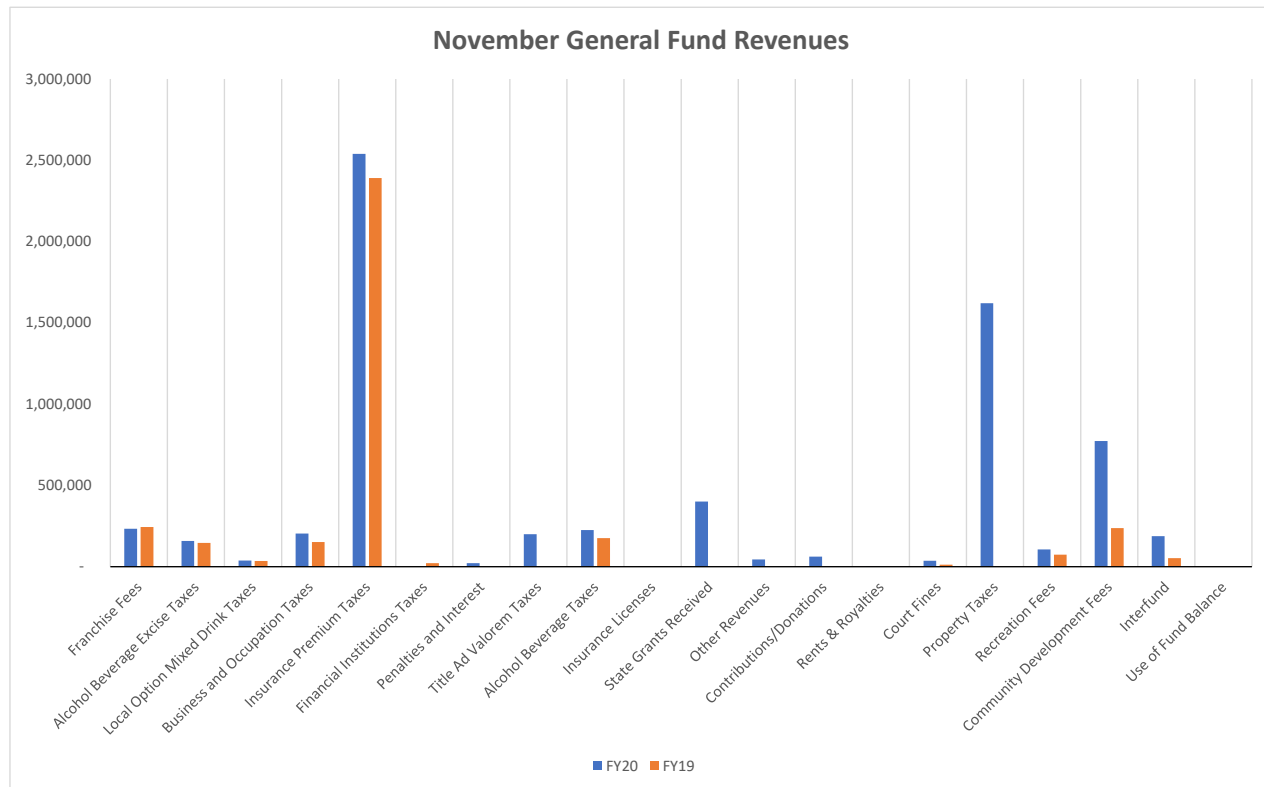
Expenditures are 4.3% below expectations. As discussed in the October report, the fluctuations in the interfund amounts were artificially impacting the overall amounts. Thus, the interfund has been removed from the total. The amount for this line will not exceed the budget as it is related to transfers to project accounts. The departments that had expenditures exceed expectations by more than 5% are the City Manager, Facilities and Building, Legal Services, Municipal Court, and Parks and Recreation. The variance in Facilities and Building is from an unanticipated expenditure that was not included in the budget. The other departmental expenditures exceeding expectation appear to be related to timing.

Attachment:

Summary Unaudited Financials
Revenue and Expenditure Report
Capital Projects Report

City of Tucker
Unaudited Financials @ 11/30/19
General Fund

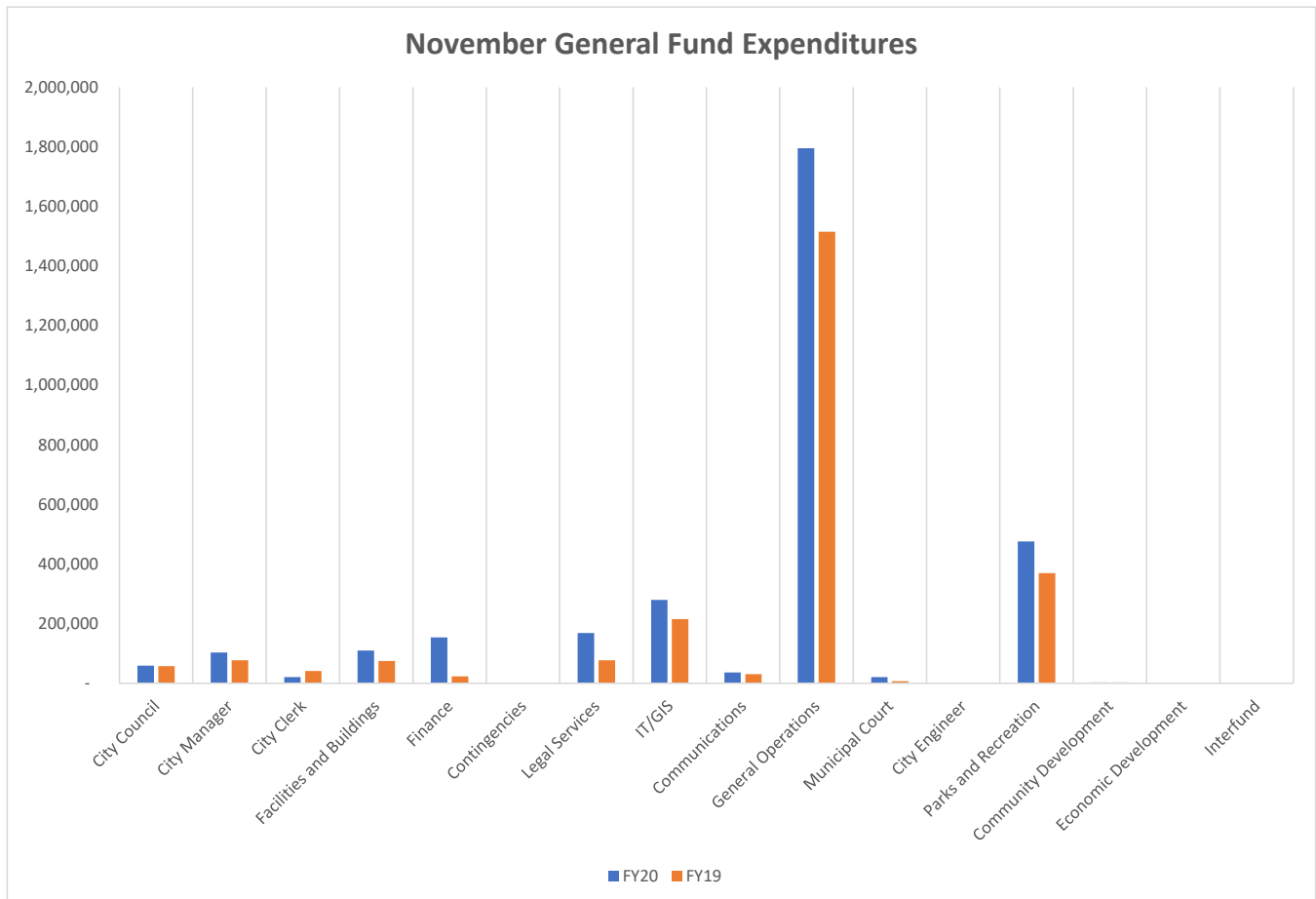
REVENUES	% Overall Budget	FY 2020 Budget	YTD	Prior YTD	Variance	YTD % Change	Expected % Change	Over / Short
Franchise Fees	20.96%	3,000,000	233,338	244,306	(10,968)	-4.5%	6.6%	-11.1%
Alcohol Beverage Excise Taxes	3.14%	450,000	158,975	146,470	12,505	8.5%	4.6%	3.9%
Local Option Mixed Drink Taxes	0.70%	100,000	37,519	35,243	2,276	6.5%	1.4%	5.1%
Business and Occupation Taxes	25.15%	3,600,000	203,304	151,269	52,034	34.4%	14.7%	19.7%
Insurance Premium Taxes	17.74%	2,540,007	2,540,008	2,390,575	149,433	6.3%	6.3%	0.0%
Financial Institutions Taxes	1.05%	150,000	1,000	22,139	(21,139)	-95.5%	26.6%	-122.0%
Penalties and Interest	0.17%	25,000	22,369	-	22,369	100.0%	109.8%	-9.8%
Title Ad Valorem Taxes	0.00%	175,643	199,909	-	199,909	-	-	-
Alcohol Beverage Taxes	2.45%	350,000	225,050	175,190	49,860	28.5%	5.4%	23.1%
Insurance Licenses	0.31%	45,000	200	213	(13)	-6.2%	10.0%	-16.2%
State Grants Received	2.58%	370,000	401,289	-	401,289	-	-31.6%	31.6%
Other Revenues	0.01%	1,200	44,701	-	44,701	100%	-98.8%	198.8%
Contributions/Donations	2.11%	302,500	61,523	500	61,023	12204.7%	624.4%	11580.3%
Rents & Royalties	0.04%	6,000	2,500	-	2,500	100%	140.0%	-40.0%
Court Fines	0.29%	42,000	35,938	12,088	23,851	197.3%	-36.6%	233.9%
Property Taxes	10.48%	1,500,000	1,620,660	-	1,620,660	-	-14.9%	14.9%
Recreation Fees	1.17%	167,500	106,685	74,165	32,520	43.8%	-26.7%	70.6%
Community Development Fees	5.03%	720,000	772,967	237,423	535,544	225.6%	4.5%	221.1%
Interfund	4.24%	600,000	188,458	52,958	138,381	276.3%	30.6%	245.7%
Use of Fund Balance	1.19%	169,700	-	-	-	-	-	0.0%
TOTAL REVENUES	98.82%	14,314,550	6,856,393	3,542,538 *	3,313,854	93.5%	7.1%	86.4%



*Prior year amounts have been adjusted for modified accrual accounting.

City of Tucker
Unaudited Financials @ 11/30/19
General Fund

EXPENDITURES	% Overall Budget	FY 2020 Budget	YTD	Prior YTD	Variance	YTD % Change	Expected % Change	Over / Short
City Council	1.20%	172,312	59,332	57,946	1,386	2.4%	13.82%	-11.4%
City Manager	1.88%	269,759	103,142	77,145	25,998	33.7%	13.78%	19.9%
City Clerk	0.38%	54,800	20,981	41,024	(20,043)	-48.9%	-6.91%	-41.9%
Facilities and Buildings	1.53%	219,545	109,648	74,478	35,170	47.2%	6.74%	40.5%
Finance	2.07%	295,650	153,747	22,971	130,775	569.3%	655.50%	-86.2%
Contingencies	2.17%	311,005	-	-	-	-	-	-
Legal Services	3.59%	513,200	168,458	77,300	91,158	117.9%	62.17%	55.8%
IT/GIS	5.79%	828,367	279,893	215,330	64,563	30.0%	31.04%	-1.1%
Communications	1.95%	278,780	36,405	30,709	5,696	18.5%	164.80%	-146.2%
General Operations	31.17%	4,461,686	1,795,416	1,515,186	280,230	18.5%	21.55%	-3.1%
Municipal Court	0.58%	82,480	20,408	6,752	13,655	202.2%	87.00%	115.2%
City Engineer	0.15%	21,700	1,568	220	1,348	612.5%	2078.76%	-1466.2%
Parks and Recreation	10.12%	1,447,943	475,470	369,792	105,678	28.6%	16.36%	12.2%
Community Development	0.24%	34,300	2,685	2,542	143	5.6%	146.41%	-140.8%
Economic Development	0.10%	14,350	1,615	429	1,187	100%	100.66%	-0.7%
Interfund	37.09%	5,308,673	-	-	-	-	-	-
TOTAL EXPENDITURES	100.00%	14,314,550	3,228,768	2,491,824	736,945	29.6%	33.87% *	-4.3%



* Interfund has been removed from the total calculation to remove fluctuations between years.

November Capital Projects

Department	Dept Number	Fund	Acct	Project Number	Project Description	Year	Revised Budget	Prior Expenditures	YTD Expenditures	Monthly Expenditures	Encumbrances	Available Budget
City Manager	1320	300	52.12000	CM2001	Survey & Environmental Services	2020	50,000.00	-	-	-	-	50,000.00
City Manager	1320	300	52.12000	CM2002	Jacobs	2020	25,000.00	-	-	-	-	25,000.00
City Manager	1320	300	54.11000	CM2003	Land Purchases	2020	500,000.00	-	-	-	-	500,000.00
City Clerk	1330	300	52.12000	CC1901	Municode	2019	40,000.00	17,582.53	-	-	22,417.47	-
City Clerk	1330	300	54.24000	CC1902	LaserFiche	2019	40,000.00	26,839.10	3,163.50	-	9,144.00	853.40
Facilities & Bldgs	1500	300	54.12000	FB2001	Resurface and Striping Parking Lots	2020	20,000.00	-	-	-	-	20,000.00
Facilities & Bldgs	1500	300	54.13000	FB2002	Rec Center Server Room Fire Suppres:	2020	15,000.00	-	-	-	-	15,000.00
Facilities & Bldgs	1500	300	54.13000	FB2003	Rec Center AC System and Installatio	2020	11,000.00	-	-	-	-	11,000.00
Facilities & Bldgs	1500	300	54.13000	FB2004	New Location - HVAC Replacement	2020	30,000.00	-	-	-	-	30,000.00
Facilities & Bldgs	1500	300	54.23000	FB2005	Office Furniture	2020	35,000.00	-	-	-	-	35,000.00
Facilities & Bldgs	1500	300	54.23100	FB2006	Signs	2020	3,000.00	-	-	-	-	3,000.00
IT	1535	300	54.24000	IT2001	PC Lifecycle Replacement (27)	2020	60,000.00	-	9,952.13	-	1,178.34	48,869.53
IT	1535	300	54.24000	IT2002	Cell Phone Control Solution	2020	5,000.00	-	-	-	-	5,000.00
IT	1535	300	54.24000	IT2003	DJI Drone Equipment	2020	5,000.00	-	-	-	-	5,000.00
IT	1535	300	54.24000	IT2004	Print Management Contract	2020	18,000.00	-	-	-	-	18,000.00
IT	1535	300	54.24000	IT2005	Network Failover	2020	11,100.00	-	-	-	-	11,100.00
IT	1535	300	54.24000	IT2006	Council Chambers Audio Upgrade	2020	4,000.00	-	-	-	-	4,000.00
IT	1535	300	54.24000	IT2007	Conference Room Media Upgrade	2020	22,000.00	-	-	-	-	22,000.00
IT	1535	300	54.24000	IT2008	LaserFiche Services - Portal and Scan	2020	20,000.00	-	-	-	-	20,000.00
IT	1535	300	54.24000	IT2009	Emergency Management & Notificatio	2020	10,000.00	-	-	-	-	10,000.00
IT	1535	300	54.24000	IT2010	Court - Security Cameras, Panic Butto	2020	42,000.00	-	-	-	-	42,000.00
Communications	1570	300	52.12000	CO1901	Branding	2019	25,000.00	16,048.15	8,951.85	-	-	-
Communications	1570	300	52.12000	CO2001	Banners	2020	15,000.00	-	2,840.98	-	-	12,159.02
Communications	1570	300	52.12000	CO2002	Welcome Kit Campaign	2020	11,000.00	-	-	-	-	11,000.00
Communications	1570	300	52.12000	CO2003	Ornaments	2020	5,000.00	-	-	-	-	5,000.00
Communications	1570	300	52.12000	CO2004	Branding	2020	10,000.00	-	861.30	-	-	9,138.70
Court	2650	300	5423000	CT2001	Courtroom Buildout	2020	10,000.00	-	-	-	-	10,000.00
City Engineer	4100	300	52.12000	CE1901	Transportation Master Plan	2019	170,000.00	148,225.00	4,198.40	-	-	17,576.60
City Engineer	4100	300	54.12000	CE1907	Resurfacing	2019	2,322,207.00	1,841,173.87	112,176.78	-	-	368,856.35
City Engineer	4100	300	54.12000	CE1910	Pedestrian Safety	2019	200,000.00	1,218.00	175,465.00	-	-	23,317.00
City Engineer	4224	300	54.14000	CE1912	Idlewood Sidewalks	2019	212,359.40	75,760.00	32,182.50	15,062.50	347,066.50	(242,649.60)
City Engineer	4100	300	52.12000	CE2001	Engineering Design/Studies	2020	50,000.00	-	-	-	-	50,000.00
City Engineer	4100	300	52.12000	CE2002	PLAT/ROW Research	2020	25,000.00	-	-	-	-	25,000.00
City Engineer	4100	300	52.12000	CE2003	Jacobs	2020	50,000.00	-	17,787.26	3,281.92	30,275.00	1,937.74
City Engineer	4100	300	54.14000	CE2004	Resurfacing	2020	1,000,000.00	-	-	-	312,682.60	687,317.40
City Engineer	4100	300	54.14000	CE2005	Residential Streets/Intersections	2020	100,000.00	-	-	-	-	100,000.00
City Engineer	4100	300	54.14000	CE2006	MARTA Bus Pads	2020	50,000.00	-	-	-	-	50,000.00
City Engineer	4100	300	54.14000	CE2007	MIB Streetlights	2020	37,573.00	-	-	-	-	37,573.00
City Engineer	4100	300	54.14000	CE2008	LMIG Resurfacing	2020	370,000.00	-	-	-	-	370,000.00
City Engineer	4100	300	54.23100	CE2009	Signs	2020	10,000.00	-	-	-	-	10,000.00
City Engineer	4224	300	54.14000	CE2010	Sidewalks	2020	508,000.00	-	-	-	-	508,000.00
City Engineer	4100	300	54.14000	CE2011	Additional LMIG Funds	2020	169,700.00	-	-	-	-	169,700.00

Department	Dept Number	Fund	Acct	Project Number	Project Description	Year	Revised Budget	Prior Expenditures	YTD Expenditures	Monthly Expenditures	Encumbrances	Available Budget
Parks & Recreation	6210	300	52.12000	PR1901	Parks Master Plan	2019	110,000.00	96,375.00	12,125.00	-	-	1,500.00
Parks & Recreation	6210	300	52.12000	PR1902	Peters Park Construction Plans	2019	45,000.00	10,628.34	2,310.00	-	-	32,061.66
Parks & Recreation	6210	300	54.12000	PR1904	Park Fencing	2019	350,000.00	-	373,191.00	62,290.56	38,800.00	(61,991.00)
Parks & Recreation	6210	300	54.12000	PR1905	Athletic Field Renovations	2019	42,000.00	26,029.45	-	-	-	15,970.55
Parks & Recreation	6210	300	54.13000	PR1906	Gym Renovations	2019	275,000.00	-	42,314.43	36,363.93	31,742.00	200,943.57
Parks & Recreation	6210	300	54.13000	PR1907	TRC Kitchen Renovations	2019	45,000.00	-	63,929.00	-	-	(18,929.00)
Parks & Recreation	6210	300	54.13000	PR1908	TRC Bathroom Renovations	2019	60,000.00	-	58,432.00	-	-	1,568.00
Parks & Recreation	6210	300	54.20000	PR1909	TRC Kitchen Equipment	2019	30,000.00	-	-	-	-	30,000.00
Parks & Recreation	6210	300	54.23000	PR1911	Weight Room Equipment	2019	25,000.00	8,296.50	-	-	-	16,703.50
Parks & Recreation	6210	300	54.23000	PR1912	Benches/Trash Cans/Pet Stations	2019	95,155.00	-	-	-	89,375.00	5,780.00
Parks & Recreation	6210	300	52.12000	PR1913	Signage	2019	75,000.00	-	-	-	-	75,000.00
Parks & Recreation	6210	300	54.24000	PR1914	Computer/Software	2019	6,600.00	-	-	-	-	6,600.00
Parks & Recreation	6210	300	52.12000	PR2001	TRC Feasibility Study	2020	50,000.00	-	-	-	-	50,000.00
Parks & Recreation	6210	300	52.12000	PR2002	Lord Park Master Plan	2020	15,000.00	-	-	-	-	15,000.00
Parks & Recreation	6210	300	52.12000	PR2003	Montreal Park Plan	2020	100,000.00	-	-	-	-	100,000.00
Parks & Recreation	6210	300	52.12000	PR2004	Park Construction Plan	2020	100,000.00	-	-	-	-	100,000.00
Parks & Recreation	6210	300	52.12000	PR2005	Jacobs	2020	125,000.00	-	2,334.36	1,760.00	-	122,665.64
Parks & Recreation	6210	300	52.12000	PR2006	Trails	2020	150,000.00	-	-	-	-	150,000.00
Parks & Recreation	6210	300	52.12000	PR2007	Dog Park (Montreal)	2020	50,000.00	-	-	-	-	50,000.00
Parks & Recreation	6210	300	52.12000	PR2008	Sand Volleyball Courts	2020	60,000.00	-	-	-	-	60,000.00
Parks & Recreation	6210	300	52.12000	PR2009	Park Pavillions (Additions/New)	2020	200,000.00	-	10,785.24	10,785.24	-	189,214.76
Parks & Recreation	6210	300	52.12000	PR2010	Park Improvements	2020	500,000.00	-	-	-	-	500,000.00
Parks & Recreation	6210	300	54.13000	PR2011	Maintenance Bldg (Rennovations at F	2020	100,000.00	-	-	-	10,260.00	89,740.00
Parks & Recreation	6210	300	54.20000	PR2012	Portable Gymnastic	2020	50,000.00	-	-	-	-	50,000.00
Parks & Recreation	6210	300	54.22000	PR2013	Park ATV	2020	20,000.00	-	19,900.00	-	-	100.00
Parks & Recreation	6210	300	54.23100	PR2014	Signage	2020	20,000.00	-	-	-	-	20,000.00
Community Development	7210	300	52.12000	CD2001	Land Development Code Rewrite	2020	75,000.00	-	-	-	-	75,000.00
Community Development	7210	300	52.12000	CD2002	Public Art Master Plan	2020	20,000.00	-	-	-	-	20,000.00
Community Development	7210	300	52.12000	CD2003	Phase 2 Historic Report	2020	27,000.00	-	-	-	-	27,000.00
Community Development	7210	300	52.12000	CD2004	Contingency	2020	6,875.00	-	-	-	-	6,875.00
Community Development	7210	300	54.23000	CD2005	Electronic Plan Review	2020	11,300.00	-	-	-	-	11,300.00
Community Development	7210	300	54.24000	CD2006	Computer/Software	2020	15,000.00	-	7,396.28	-	-	7,603.72
Economic Development	7520	300	52.12000	ED1901	Downtown Master Plan	2019	80,000.00	71,520.36	8,839.45	1,809.45	-	(359.81)
Economic Development	7520	300	52.12000	ED2001	Northlake Master Plan	2020	150,000.00	-	-	-	-	150,000.00
Economic Development	7520	300	52.12000	ED2002	Nextsite Services	2020	25,000.00	-	-	-	-	25,000.00
Economic Development	7520	300	52.12000	ED2003	Lawrenceville Highway Redevelopmer	2020	50,000.00	-	-	-	-	50,000.00
Economic Development	7520	300	52.12000	ED2004	Contingency	2020	1,125.00	-	-	-	-	1,125.00
Economic Development	7520	300	52.12000	ED2005	Economic Development Video	2020	10,000.00	-	-	-	-	10,000.00
Contingency	1513	300	57.90000	OC2001	Contingencies	2020	1,093,199.38	-	-	-	-	1,093,199.38

10,580,193.78 2,339,696.30 969,136.46 131,353.60 892,940.91 6,378,420.11

City Engineer	4100	320	52.13000	SP1902	BM&K Construction & Engineering	2019	131,213.00	120,811.50	2,132.10	-	8,269.00	0.40
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Department	Dept Number	Fund	Acct	Project Number	Project Description	Year	Revised Budget	Prior Expenditures	YTD Expenditures	Monthly Expenditures	Encumbrances	Available Budget
City Engineer	4200	320	54.14000	SP1903	Resurfacing	2019	3,714,861.38	2,603,266.30	283,323.92	143,763.58	828,271.16	-
City Engineer	4224	320	52.12000	SP1905	Kaizen - Trail Master Plan	2019	50,000.00	39,022.50	-	-	5,000.00	5,977.50
City Engineer	4224	320	54.14000	SP1906	Sidewalks	2019	235,452.00	212,047.80	-	-	-	23,404.20
City Engineer	4224	320	54.14000	SP1907	Tucker Streetscape	2019	580,000.00	-	-	-	-	580,000.00
City Engineer	4224	320	54.14000	SP1908	Sidewalks and Trails	2019	358,000.00	-	150,059.22	28,900.00	153,842.24	54,098.54
City Engineer	4100	320	52.12000	SP2001	Jacobs	2020	211,975.00	-	75,764.68	23,228.80	-	136,210.32
City Engineer	4200	320	54.14000	SP2002	Resurfacing	2020	2,269,270.00	-	-	-	340,121.20	1,929,148.80
City Engineer	4200	320	54.14000	SP2003	Quick Response	2020	324,182.00	-	-	-	-	324,182.00
City Engineer	4200	320	54.14000	SP2004	MIB Corridor Study	2020	50,000.00	-	-	-	-	50,000.00
City Engineer	4200	320	54.14000	SP2005	MIB @ US 78 Engineering Design	2020	200,000.00	-	-	-	-	200,000.00
City Engineer	4200	320	54.14000	SP2006	Hugh Howell Rd @ MIB	2020	70,000.00	-	-	-	-	70,000.00
City Engineer	4200	320	54.14000	SP2007	Chamblee Tucker Road Speed Study	2020	30,000.00	-	-	-	24,077.00	5,923.00
City Engineer	4200	320	54.14000	SP2008	Contingency	2020	136,263.00	-	-	-	-	136,263.00
City Engineer	4224	320	54.14000	SP2009	Trail Model Project	2020	947,607.00	-	-	-	-	947,607.00
Parks & Recreation	6210	320	54.12000	SP1910	Site Improvements	2019	176,589.00	-	83,569.85	20,987.00	23,214.25	69,804.90
Parks & Recreation	6210	320	54.12000	SP1911	Renovate Gymnasium	2019	50,000.00	-	-	-	-	50,000.00
Parks & Recreation	6210	320	54.12000	SP1912	Wall at Cofer Parking Lot	2019	10,000.00	-	-	-	-	10,000.00
Parks & Recreation	6210	320	54.12000	SP1913	Cofer Concession/Maintenance Bldg	2019	50,000.00	48,947.01	-	-	-	1,052.99
Parks & Recreation	6210	320	54.12000	SP1914	Trails Program	2019	50,000.00	-	-	-	-	50,000.00
Parks & Recreation	6210	320	54.12000	SP1916	Contingency	2019	70,000.00	-	-	-	-	70,000.00
Parks & Recreation	6210	320	54.12000	SP1917	Priority Projects - Master Plan	2019	391,000.00	-	-	-	-	391,000.00
Parks & Recreation	6210	320	52.12000	SP2010	Jacobs	2020	37,405.00	-	13,838.75	-	-	23,566.25
Parks & Recreation	6210	320	52.12000	SP2011	Engineering Services	2020	25,000.00	-	-	-	-	25,000.00
Parks & Recreation	6210	320	54.12000	SP2012	Sport Field Lighting	2020	225,000.00	-	-	-	-	225,000.00
Parks & Recreation	6210	320	54.12000	SP2013	Park Restrooms	2020	200,000.00	-	-	-	-	200,000.00
Parks & Recreation	6210	320	54.12000	SP2014	Parking Lots - New/Re-Top	2020	235,501.00	-	-	-	-	235,501.00
Parks & Recreation	6210	320	54.12000	SP2015	Security Cameras	2020	25,205.00	-	-	-	-	25,205.00
							10,854,523.38	3,024,095.11	608,688.52	216,879.38	1,382,794.85	5,838,944.90