



City of Tucker

MEMO

To: Honorable Mayor and City Council Members
From: Toni Jo Howard, Finance Director
Cc: Tami Hanlin, City Manager
Date: January 27, 2020
RE: December 2019 Financials

Discussion:

Revenues continue to exceed expectation. Total revenues are 23.5% above expectation for December. While, the number exceeds expectation it is a significantly lower percentage than reported last month. The change is the result of the timing of the receipt of property taxes in the prior fiscal year. The previous year we received the disbursement of our portion of the taxes from the County in December. However, this year the County has been disbursing throughout the payment period. The strong revenue performers continue to be business and occupation taxes, court fines, recreation fees, and community development fees. I did not include in this list those that did not have prior year receipts at this point and thus the variance is would be overstated at this point. Those revenues that are not meeting expectation by more than 10% are franchise fees, financial institution taxes, and rents and royalties. The franchise fees are lower due to not yet receiving the December quarterly amounts for Bellsouth and Comcast. The financial institution taxes and rents and royalties appear to be timing related.

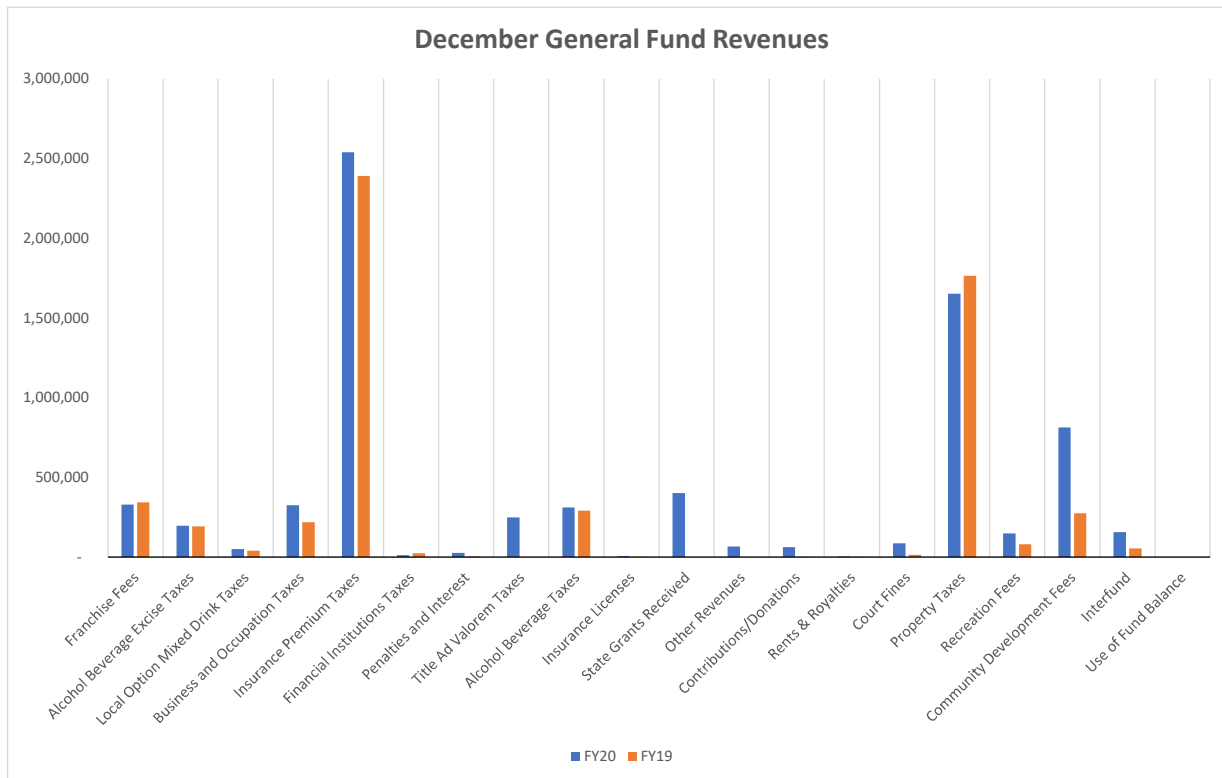
Expenditures are 4.5% below expectations. The interfund amounts continue to not be included to ensure no artificial impacts to the totals. The departments that have expenditures exceeding 10% of expectation include Facilities and Buildings, Municipal Court, and Parks and Recreation. The Facilities and Building number is high due in part to unanticipated repairs and maintenance. Municipal Court has higher expenditures but also has higher revenues that will offset these amounts. The adjustment for this will occur at year-end to account for all activities. The Parks and Recreation department has higher than expected expenditures due to an unanticipated expense that is included in the current budget amendment for FY20.

Attachment:

Summary Unaudited Financials
Capital Projects Report

City of Tucker
Unaudited Financials @ 12/31/19
General Fund

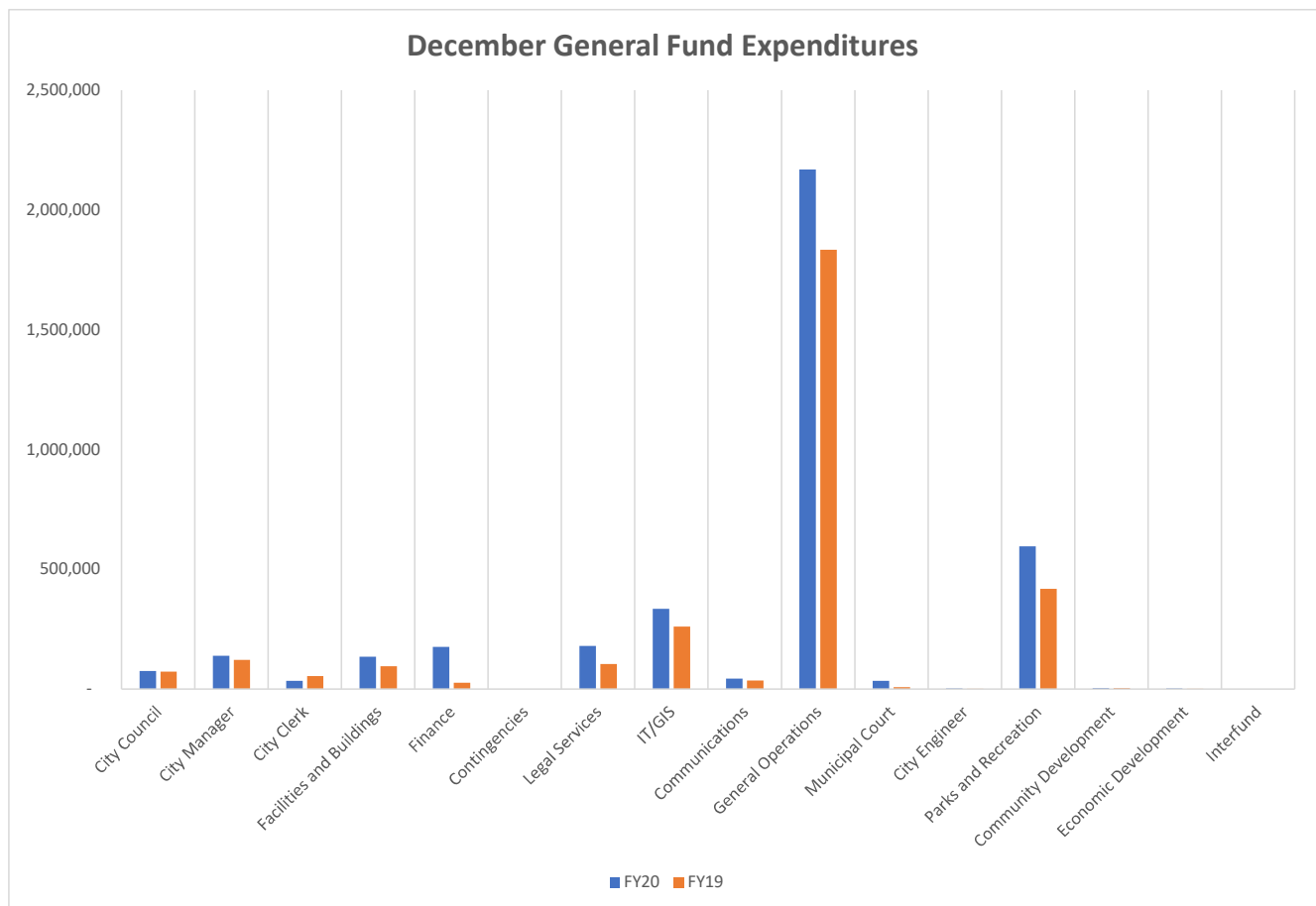
REVENUES	% Overall Budget	FY 2020 Budget	YTD	Prior YTD	Variance	YTD % Change	Expected % Change	Over / Short
Franchise Fees	20.96%	3,000,000	328,513	342,806	(14,292)	-4.2%	6.6%	-10.8%
Alcohol Beverage Excise Taxes	3.14%	450,000	196,515	191,872	4,643	2.4%	4.6%	-2.2%
Local Option Mixed Drink Taxes	0.70%	100,000	49,400	38,448	10,952	28.5%	1.4%	27.1%
Business and Occupation Taxes	25.15%	3,600,000	325,148	218,602	106,546	48.7%	14.7%	34.0%
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	10,952	22,139	(11,187)	-50.5%	26.6%	-77.1%
Penalties and Interest	0.17%	25,000	24,914	2,297	22,617	100.0%	109.8%	-9.8%
Title Ad Valorem Taxes	0.00%	175,643	248,259	-	248,259	-	-	-
Alcohol Beverage Taxes	2.45%	350,000	310,150	290,540	19,610	6.7%	5.4%	1.4%
Insurance Licenses	0.31%	45,000	5,600	413	5,187	1254.9%	10.0%	1245.0%
State Grants Received	2.58%	370,000	401,289	-	401,289	-	-31.6%	31.6%
Other Revenues	0.01%	1,200	64,800	-	64,800	100%	-98.8%	198.8%
Contributions/Donations	2.11%	302,500	61,509	500	61,009	12201.8%	624.4%	11577.5%
Rents & Royalties	0.04%	6,000	3,000	500	2,500	100%	140.0%	-40.0%
Court Fines	0.29%	42,000	85,385	12,088	73,298	606.4%	-36.6%	643.0%
Property Taxes	10.48%	1,500,000	1,652,065	1,763,630	(111,565)	-6.3%	-14.9%	8.6%
Recreation Fees	1.17%	167,500	147,171	80,001	67,170	84.0%	-26.7%	110.7%
Community Development Fees	5.03%	720,000	812,721	273,443	539,278	197.2%	4.5%	192.7%
Interfund	4.24%	600,000	155,110	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	7,422,510	5,680,811 *	1,741,699	30.7%	7.1%	23.5%



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

City of Tucker
Unaudited Financials @ 12/31/19
General Fund

EXPENDITURES	% Overall Budget	FY 2020 Budget	YTD	Prior YTD	Variance	YTD % Change	Expected % Change	Over / Short
City Council	1.20%	172,312	74,715	71,803	2,911	4.1%	13.82%	-9.8%
City Manager	1.88%	269,759	138,572	120,890	17,683	14.6%	13.78%	0.8%
City Clerk	0.38%	54,800	33,872	53,223	(19,350)	-36.4%	-6.91%	-29.4%
Facilities and Buildings	1.53%	219,545	134,859	95,261	39,598	41.6%	6.74%	34.8%
Finance	2.07%	295,650	175,197	25,309	149,888	592.2%	655.50%	-63.3%
Contingencies	2.17%	311,005	-	-	-	-	-	-
Legal Services	3.59%	513,200	179,620	104,635	74,985	71.7%	62.17%	9.5%
IT/GIS	5.79%	828,367	334,973	260,013	74,961	28.8%	31.04%	-2.2%
Communications	1.95%	278,780	43,350	35,512	7,838	22.1%	164.80%	-142.7%
General Operations	31.17%	4,461,686	2,169,376	1,833,123	336,253	18.3%	21.55%	-3.2%
Municipal Court	0.58%	82,480	33,296	7,802	25,494	326.7%	87.00%	239.7%
City Engineer	0.15%	21,700	1,639	270	1,369	507.2%	2078.76%	-1571.6%
Parks and Recreation	10.12%	1,447,943	595,206	418,480	176,726	42.2%	16.36%	25.9%
Community Development	0.24%	34,300	3,992	3,003	989	32.9%	146.41%	-113.5%
Economic Development	0.10%	14,350	1,693	643	1,050	100%	100.66%	-0.7%
Interfund	37.09%	5,308,673	-	-	-	-	-	-
TOTAL EXPENDITURES	100.00%	14,314,550	3,920,362	3,029,966	890,396	29.4%	33.87% *	-4.5%



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

December Capital Projects

Department	Dept		Project		Project	Year	Revised	Prior	YTD	Monthly	Encumbrances	Available
	Number	Fund	Acct	Number	Description		Budget	Expenditures	Expenditures	Expenditures		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	-	10,988.84	10,988.84	-	14,011.16
City Manager	1320	300	54.11000	CM2003	Land Purchases	2020	500,000.00	-	172,790.00	172,790.00	-	327,210.00
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 & Notificati	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	-	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	-	-	32,212.74
City Engineer	4100	300	54.14000	CE2004	Resurfacing	2020	1,000,000.00	-	-	-	-	1,000,000.00
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	-	113,679.05	113,679.05	56,020.95	-
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	-	379,391.00	-	32,600.00	(61,991.00)
Parks & Recreation	6210	300	54.12000	PR1905	Athletic Field Renovations	2019	42,000.00	26,029.45	-	-	-	15,970.55

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	54.13000	PR1906	Gym Renovations	2019	275,000.00	-	76,164.33	-	-	198,835.67
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	-	961.79	-	-	29,038.21
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	-	-	-	4,400.00	95,600.00
Parks & Recreation	6210	300	52.12000	PR2005	Jacobs	2020	125,000.00	-	2,334.36	-	7,700.00	114,965.64
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	-	-	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 (Renovations 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	-	-	-	5,670.08	44,329.92
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	-	-	(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	-	13,000.00	13,000.00	-	12,000.00
Economic Development	7520	300	52.12000	ED2003	Lawrenceville Highway Redevelopme	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	1,330,866.04	310,457.89	575,572.34	6,334,059.10
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
City Engineer	4200	320	54.14000	SP1903	Resurfacing	2019	3,714,861.38	2,603,266.30	283,323.92	-	-	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	-	201,354.69	51,295.47	99,050.00	57,595.31
City Engineer	4100	320	52.12000	SP2001	Jacobs	2020	211,975.00	-	84,743.03	8,978.35	-	127,231.97
City Engineer	4200	320	54.14000	SP2002	Resurfacing	2020	2,269,270.00	-	-	-	-	2,269,270.00

Department	Dept		Project		Project	Year	Revised	Prior	YTD	Monthly	Available	
	Number	Fund	Acct	Number	Description		Budget	Expenditures	Expenditures	Expenditures	Encumbrances	Budget
City Engineer	4200	320	54.14000	SP2003	Quick Response	2020	324,182.00	-	-	-	189,822.00	134,360.00
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	-	5,605.00	5,605.00	18,472.00	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	-	-	-	16,000.00	931,607.00
Parks & Recreation	6210	320	54.12000	SP1910	Site Improvements	2019	226,589.00	-	88,459.85	4,890.00	21,324.25	116,804.90
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
							10,904,523.38	3,024,095.11	679,457.34	70,768.82	357,937.25	6,843,033.68