



City of Tucker

MEMO

To: Honorable Mayor and City Council Members
From: Toni Jo Howard, Finance Director
Cc: Tami Hanlin, City Manager
Date: September 23, 2020
RE: August 2020 Financials

Discussion:

The revenues are continuing the trend that was seen in July with a significant drop from expectation. Overall, revenues are 27.2% lower than anticipated. This is already after an anticipated 10% drop from the prior year for a total decrease from the prior year of 37.2%. The primary revenues contributing to the large decline are franchise fees, court revenues, parks and recreation fees, and building permits.

Expenditures are not showing the same decline as revenues as the majority are fixed in nature. The expenditures are 2.5% lower than the prior year and 0.7% lower than anticipated. This calculation does not include the \$2.1M that is reserved in contingency. Accounting for the contingency, there is a 12% shortfall between revenues and expenditures.

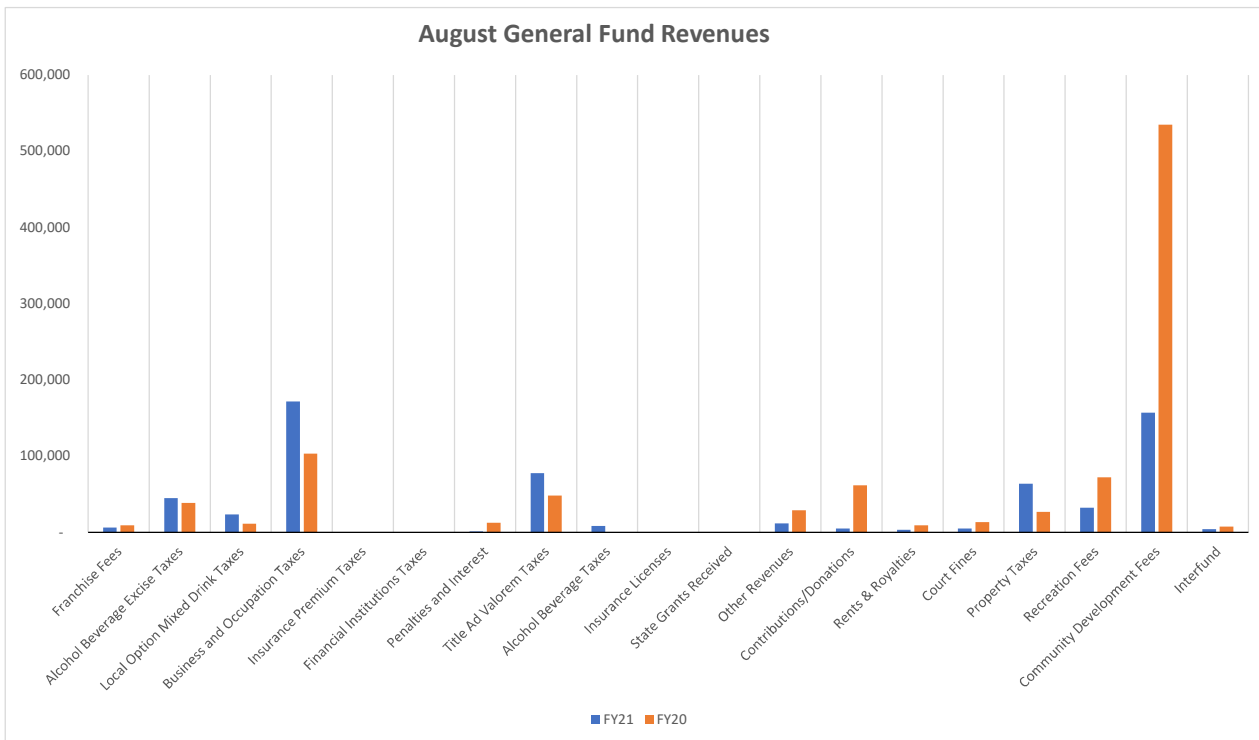
It can be anticipated that expenditures will maintain their current trending and will remain close to budget amounts. The continued unknown is overall impacts to revenue from these unprecedented times. The 12% shortfall being seen currently equates to \$1.7M of the overall budget. This means that if the revenues and expenditures stay at their current levels throughout the year the City would experience a shortfall of the \$1.7M.

Attachment:

Summary Unaudited Financials
Capital Projects Report

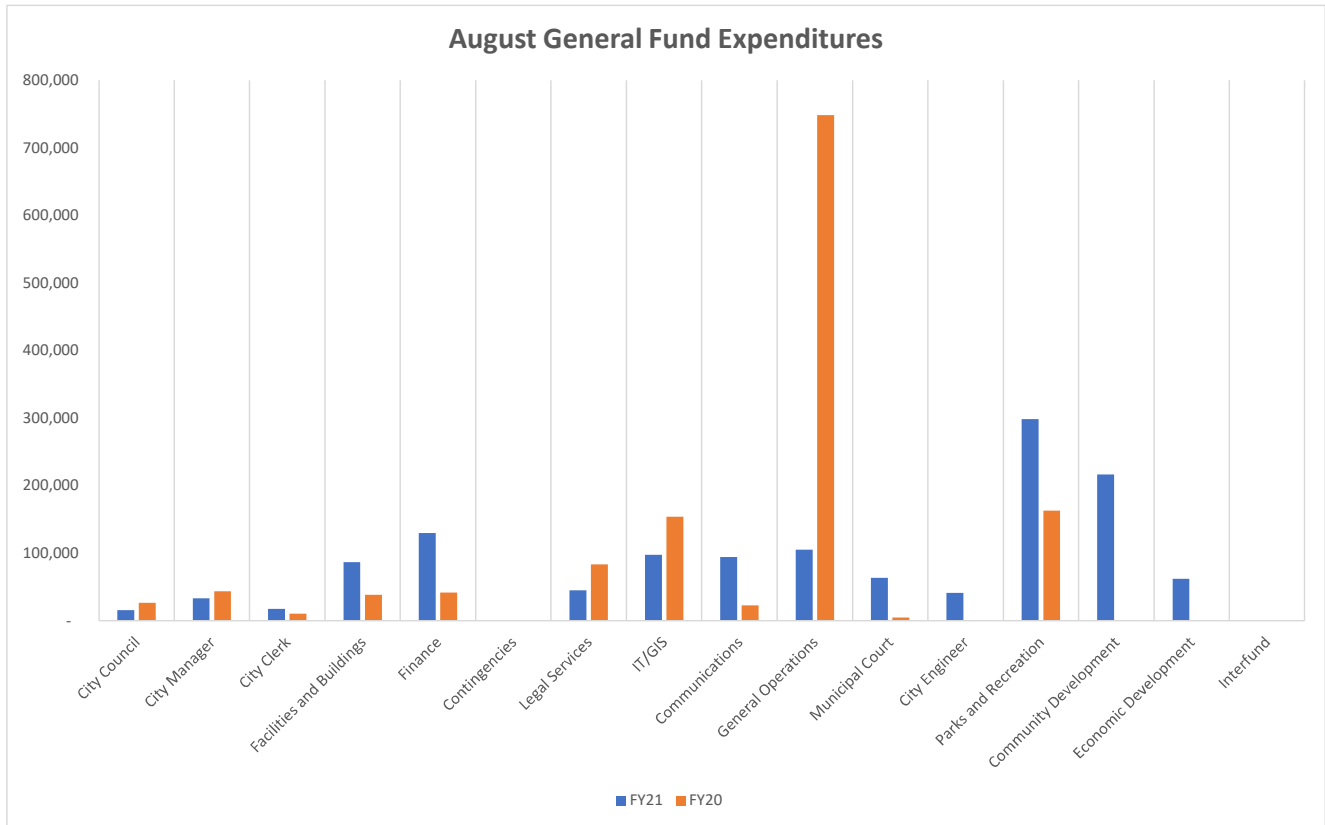
City of Tucker
Unaudited Financials @ 08/31/20
General Fund

REVENUES	% Overall Budget	FY 2021 Budget	YTD	Prior YTD	Variance	YTD % Change	Expected % Change	Over / Short
Franchise Fees	19.89%	2,800,000	6,036	9,174	(3,138)	-34.2%	-4.5%	-29.7%
Alcohol Beverage Excise Taxes	3.20%	450,000	44,636	38,645	5,991	15.5%	-4.7%	20.2%
Local Option Mixed Drink Taxes	0.71%	100,000	23,550	11,251	12,299	109.3%	-3.4%	112.7%
Business and Occupation Taxes	22.73%	3,200,000	171,414	103,351	68,063	65.9%	-2.5%	68.4%
Insurance Premium Taxes	17.05%	2,400,000	-	-	-	-	-5.5%	-
Financial Institutions Taxes	1.07%	150,000	-	-	-	-	-4.7%	-
Penalties and Interest	0.18%	25,000	1,185	12,650	(11,465)	-90.6%	-10.5%	-80.2%
Title Ad Valorem Taxes	3.55%	500,000	77,676	48,164	29,512	61.3%	-9.8%	71.0%
Alcohol Beverage Taxes	2.49%	350,000	8,100	450	7,650	1700.0%	8.2%	1691.8%
Insurance Licenses	0.29%	41,000	300	-	300	-	-5.5%	5.5%
State Grants Received	2.84%	400,000	-	-	-	-	-0.3%	0.3%
Other Revenues	0.03%	4,700	11,577	28,760	(17,183)	-59.7%	-97.4%	37.6%
Contributions/Donations	0.07%	10,000	5,000	61,500	(56,500)	-91.9%	-96.1%	4.3%
Rents & Royalties	0.00%	0	3,135	9,230	(6,095)	-66.0%	-100.0%	34.0%
Court Fines	5.68%	800,000	4,750	13,177	(8,428)	-64.0%	1106.3%	-1170.2%
Property Taxes	10.65%	1,500,000	63,661	26,825	36,836	137.3%	-11.2%	148.6%
Recreation Fees	1.28%	180,000	31,986	71,876	(39,891)	-55.5%	-12.8%	-42.7%
Community Development Fees	4.44%	625,000	156,844	534,713	(377,869)	-70.7%	-51.6%	-19.1%
Interfund	3.86%	543,750	3,977	7,568	(3,591)	-47.4%	-50.7%	3.2%
TOTAL REVENUES	100.00%	14,079,450	613,826	977,334	(363,508)	-37.2%	-9.9%	-27.2%



City of Tucker
Unaudited Financials @ 08/31/20
General Fund

EXPENDITURES	% Overall Budget	FY 2020 Budget	YTD	Prior YTD	Variance	YTD % Change	Expected % Change	Over / Short
City Council	1.14%	160,949	16,069	26,631	(10,561)	-39.7%	13.30%	-53.0%
City Manager	1.87%	263,400	33,664	43,723	(10,059)	-23.0%	1.94%	-24.9%
City Clerk	0.87%	122,284	17,878	10,906	6,972	63.9%	35.80%	28.1%
Facilities and Buildings	3.42%	481,257	86,736	38,593	48,143	124.7%	119.32%	5.4%
Finance	4.41%	620,901	129,897	42,175	87,722	208.0%	122.23%	85.8%
Contingencies	14.69%	2,068,882	-	-	-	-	-	-
Legal Services	3.09%	435,600	45,143	83,653	(38,510)	-46.0%	21.12%	-67.2%
IT/GIS	5.40%	760,751	97,609	154,219	(56,610)	-36.7%	0.78%	-37.5%
Communications	3.57%	503,248	94,351	23,088	71,263	308.7%	366.62%	-58.0%
General Operations	4.97%	699,709	105,307	748,024	(642,717)	-85.9%	-82.53%	-3.4%
Municipal Court	4.33%	609,991	63,692	5,236	58,456	1116.4%	1104.36%	12.0%
City Engineer	1.84%	258,692	41,384	1,309	40,075	3061.9%	2213.73%	848.2%
Parks and Recreation	16.11%	2,268,553	298,630	163,354	135,276	82.8%	32.64%	50.2%
Community Development	9.15%	1,288,602	216,610	647	215,963	33365.7%	5080.97%	28284.7%
Economic Development	2.36%	331,631	62,288	587	61,701	10517.6%	208.93%	10308.6%
Interfund	22.76%	3,205,000	-	-	-	-	-48.33%	-
TOTAL EXPENDITURES	100.00%	14,079,450	1,309,258	1,342,145	(32,887)	-2.5%	-1.71%	-0.7%



August 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	54.11000	CM2003	Land Purchases	2020	500,000.00	189,665.00	-	-	-	310,335.00
City Manager	1320	300	54.11000	CM2004	Site Improvements	2020	100,000.00	-	-	-	-	100,000.00
City Clerk	1330	300	54.24000	CC2101	New Meeting Management Software	2021	30,000.00	-	-	-	-	30,000.00
Finance	1510	300	54.24000	FN2101	BS&A Software Module	2021	19,000.00	-	8,000.00	8,000.00	-	11,000.00
IT	1535	300	54.24000	IT2005	Network Failover	2020	11,100.00	-	-	-	-	11,100.00
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 Utilities	2020	20,000.00	-	-	-	-	20,000.00
IT	1535	300	54.24000	IT2009	Emergency Management & Notification System	2020	10,000.00	-	-	-	-	10,000.00
IT	1535	300	54.24000	IT2010	Court - Security Cameras, Panic Buttons, Door Lc	2020	42,000.00	36,549.95	-	-	-	5,450.05
IT	1535	300	54.24000	IT2101	Computer Replacement	2021	36,000.00	-	-	-	-	36,000.00
Court	2650	300	54.24000	CT2101	Computer/Software	2021	50,000.00	-	-	-	-	50,000.00
City Engineer	4100	300	54.12000	CE1907	Resurfacing	2019	2,322,207.00	2,322,207.00	-	-	-	-
City Engineer	4224	300	54.14000	CE1912	Idlewood Sidewalks	2019	212,359.40	212,359.40	-	-	-	-
City Engineer	4100	300	52.12000	CE2001	Engineering Design/Studies	2020	50,000.00	32,033.24	16,627.66	14,285.02	1,339.10	-
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	41,766.82	-	-	-	8,233.18
City Engineer	4100	300	54.14000	CE2004	Resurfacing	2020	1,000,000.00	634,023.87	-	-	-	365,976.13
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	401,289.00	401,289.00	-	-	-	-
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	265,140.60	-	-	-	242,859.40
City Engineer	4100	300	54.14000	CE2011	Additional LMIG Funds	2020	169,700.00	181,067.91	(11,367.91)	-	-	(0.00)
City Engineer	4100	300	54.14000	CE2101	Resurfacing	2021	400,000.00	-	-	-	-	400,000.00
City Engineer	4100	300	54.14000	CE2102	Resurfacing	2021	1,000,000.00	-	-	-	-	1,000,000.00
City Engineer	4100	300	52.12000	CE2103	Program Management	2021	50,000.00	-	4,631.96	4,631.96	-	45,368.04
City Engineer	4100	300	54.12000	CE2104	Lawrenceville Hwy @ I-285 Landscape Project	2021	100,000.00	-	-	-	-	100,000.00
City Engineer	4100	300	54.12000	CE2105	Tucker Streetscape Landscaping	2021	150,000.00	-	-	-	-	150,000.00
City Engineer	4100	300	54.12000	CE2106	Tucker Streetscape Streetlights	2021	250,000.00	-	-	-	-	250,000.00
City Engineer	4100	300	52.12000	CE2107	Old Norcross Road Safety Study	2021	30,000.00	-	-	-	-	30,000.00
City Engineer	4224	300	54.14000	CE2108	Sidewalk - Various Locations	2021	500,000.00	-	-	-	-	500,000.00
City Engineer	4100	300	54.14000	CE2109	Smoke Rise Elementary School Road Imp	2021	100,000.00	-	-	-	-	100,000.00
City Engineer	4100	300	52.12000	CE2110	Engineering Design/Studies	2021	50,000.00	-	-	-	-	50,000.00
Parks & Recreation	6210	300	52.12000	PR1902	Peters Park Construction Plans	2019	45,000.00	20,978.34	1,226.35	-	-	22,795.31
Parks & Recreation	6210	300	54.13000	PR1906	Gym Renovations	2019	275,000.00	192,295.29	-	-	-	82,704.71
Parks & Recreation	6210	300	54.23000	PR1911	Weight Room Equipment	2019	25,000.00	8,296.50	-	-	-	16,703.50
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	1,131.60	-	-	-	5,468.40
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	31,797.50	-	-	4,400.00	63,802.50
Parks & Recreation	6210	300	52.12000	PR2005	Jacobs	2020	125,000.00	2,334.36	-	-	-	122,665.64
Parks & Recreation	6210	300	52.12000	PR2006	Trails	2020	150,000.00	-	10,014.51	-	-	139,985.49
Parks & Recreation	6210	300	52.12000	PR2007	Dog Park (Montreal)	2020	50,000.00	-	9,750.00	4,500.00	-	40,250.00
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	60,575.24	58,350.00	-	77,182.52	3,892.24
Parks & Recreation	6210	300	52.12000	PR2010	Park Improvements	2020	580,796.00	71,327.00	72,517.13	72,517.13	408,981.93	27,969.94
Parks & Recreation	6210	300	54.20000	PR2012	Portable Gymnastic	2020	50,000.00	5,670.08	-	-	-	44,329.92

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	54.23100	PR2014	Signage	2020	20,000.00	1,925.00	-	-	-	18,075.00
Parks & Recreation	6211	300	54.12000	PR2101	Pier/Dock (Repair/Addition) and Trails	2021	50,000.00	-	-	-	-	50,000.00
Parks & Recreation	6211	300	54.12000	PR2102	Playgrounds	2021	106,250.00	-	-	-	-	106,250.00
Parks & Recreation	6210	300	54.13000	PR2103	TRC Renovations	2021	50,000.00	-	-	-	-	50,000.00
Parks & Recreation	6211	300	52.12000	PR2104	Parks & Rec Studies	2021	25,000.00	-	-	-	-	25,000.00
Parks & Recreation	6211	300	52.12000	PR2105	Park Construction Plans	2021	75,000.00	-	-	-	-	75,000.00
Parks & Recreation	6211	300	52.12000	PR2106	Park Master Plan Studies	2021	60,000.00	-	-	-	-	60,000.00
Parks & Recreation	6210	300	52.12000	PR2107	Program/Project Management	2021	25,000.00	-	-	-	-	25,000.00
Parks & Recreation	6211	300	54.12000	PR2108	Park Fencing	2021	50,000.00	-	-	-	-	50,000.00
Parks & Recreation	6211	300	54.12000	PR2109	Trails	2021	75,000.00	-	-	-	-	75,000.00
Parks & Recreation	6211	300	54.12000	PR2110	Dog Parks	2021	30,000.00	-	-	-	-	30,000.00
Parks & Recreation	6210	300	54.22000	PR2111	Auto/Utility/Work	2021	25,000.00	-	21,000.00	-	-	4,000.00
Parks & Recreation	6211	300	54.23100	PR2112	Signs	2021	50,000.00	-	-	-	-	50,000.00
Community Development	7210	300	52.12000	CD2003	Phase 2 Historic Report	2020	27,000.00	-	-	-	-	27,000.00
Community Development	7210	300	54.23000	CD2005	Electronic Plan Review	2020	11,300.00	-	13,220.00	-	-	(1,920.00)
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	ED2001	Northlake Master Plan	2020	150,000.00	-	-	-	-	150,000.00
Economic Development	7520	300	52.12000	ED2002	Nextsite Services	2020	25,000.00	26,000.00	-	-	-	(1,000.00)
Economic Development	7520	300	52.12000	ED2005	Economic Development Video	2020	10,000.00	-	-	-	-	10,000.00
Economic Development	7520	300	52.1200	ED2101	DDA Fiber Study	2021	25,000.00	-	-	-	-	25,000.00
Contingency	1513	300	57.90000	OC2001	Contingencies	2020	993,199.38	-	-	-	-	993,199.38

12,161,373.78 4,745,829.98 203,969.70 103,934.11 491,903.55 6,719,670.55

City Engineer	4200	320	54.14000	SP1903	Resurfacing	2019	3,714,861.38	3,714,861.38	-	-	-	-
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	296,704.69	-	-	3,700.00	57,595.31
City Engineer	4100	320	52.12000	SP2001	Jacobs	2020	211,975.00	221,443.73	-	-	-	(9,468.73)
City Engineer	4200	320	54.14000	SP2002	Resurfacing	2020	2,269,270.00	2,107,944.68	39,294.77	6,125.00	122,030.55	(0.00)
City Engineer	4200	320	54.14000	SP2003	Quick Response	2020	324,182.00	191,402.00	3,848.46	3,848.46	-	128,931.54
City Engineer	4200	320	54.14000	SP2004	MIB Corridor Study	2020	67,000.00	50,000.00	-	-	-	17,000.00
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	13,688.10	5,725.82	5,725.82	-	50,586.08
City Engineer	4200	320	54.14000	SP2007	Chamblee Tucker Road Speed Study	2020	30,000.00	7,577.96	269.04	-	16,230.00	5,923.00
City Engineer	4224	320	54.14000	SP2009	Trail Model Project	2020	947,607.00	24,450.00	24,069.80	24,069.80	-	899,087.20
City Engineer	4200	320	54.14000	SP2101	Resurfacing	2021	2,167,992.00	-	-	-	-	2,167,992.00
City Engineer	4200	320	54.14000	SP2102	Major Road Improvements	2021	450,445.00	-	-	-	-	450,445.00
City Engineer	4200	320	52.12000	SP2103	Program Management	2021	307,380.00	-	15,443.48	15,443.48	-	291,936.52
City Engineer	4200	320	54.14000	SP2104	Quick Response Projects	2021	324,183.00	-	-	-	-	324,183.00
City Engineer	4224	320	54.14000	SP2105	Trail Projects	2021	947,607.00	-	-	-	-	947,607.00
Parks & Recreation	6210	320	54.12000	SP1910	Site Improvements	2019	226,589.00	89,301.10	-	-	20,483.00	116,804.90
Parks & Recreation	6210	320	54.12000	SP1911	Renovate Gymnasium	2019	50,000.00	11,721.89	-	-	-	38,278.11
Parks & Recreation	6210	320	54.12000	SP1914	Trails Program	2019	50,000.00	-	-	-	-	50,000.00
Parks & Recreation	6210	320	54.12000	SP1917	Priority Projects - Master Plan	2019	391,000.00	99,740.07	60,579.60	-	14,753.86	215,926.47
Parks & Recreation	6210	320	52.12000	SP2011	Engineering Services	2020	25,000.00	1,850.00	-	-	-	23,150.00
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	113,195.54	-	-	62,375.16	59,930.30

Department	Dept Number	Fund	Acct	Project Number	Project Description	Year	Revised Budget	Prior Expenditures	YTD Expenditures	Monthly Expenditures	Encumbrances	Available Budget
Parks & Recreation	6210	320	54.12000	SP2015	Security Cameras	2020	25,205.00	-	-	-	9,000.00	16,205.00
Parks & Recreation	6210	320	52.12000	SP2106	Engineering Services (Park Const Projects)	2021	25,000.00	-	-	-	-	25,000.00
Parks & Recreation	6210	320	52.12000	SP2107	Program/Project Management	2021	37,500.00	-	-	-	-	37,500.00
Parks & Recreation	6211	320	54.12000	SP2108	Sports Field Lighting	2021	212,500.00	-	-	-	-	212,500.00
Parks & Recreation	6211	320	54.12000	SP2109	Parking Lots - Parks	2021	200,000.00	-	-	-	-	200,000.00
Parks & Recreation	6211	320	54.12000	SP2110	J. Homestead Restoration	2021	50,000.00	-	-	-	-	50,000.00
Parks & Recreation	6211	320	54.12000	SP2111	Security Cameras	2021	25,000.00	-	-	-	-	25,000.00
Parks & Recreation	6212	320	54.12000	SP2112	Pool Renovations	2021	200,000.00	-	-	-	-	200,000.00
Contingency		320	57.90000	SP2008	Contingencies	2021	52,393.00	-	-	-	18,050.00	34,343.00
Contingency		320	57.90000	SP2016	Contingencies	2021	109,641.64	-	-	-	-	109,641.64
							15,596,284.02	7,194,951.44	149,230.97	55,212.56	271,622.57	7,980,479.04