



City of Tucker

MEMO

To: Honorable Mayor and City Council Members
From: Toni Jo Howard, Finance Director
Cc: Tami Hanlin, City Manager
Date: May 19, 2020
RE: April 2020 Financials

Discussion:

The year-to-date position for revenues at the end of April is 7.8% over expectation. The revenues remain strong for the current fiscal year. However, the increase over the prior year is down from the 15.4% at the end of March. The primary reason for the decrease is business occupation taxes. In March, business occupation taxes were \$561k over the prior year. At the end of April, they were down \$15k from the prior year. The extension of the payment deadline is reflected in the decrease in the collections. However, it is important to highlight that even with the extension that year-to-date the overall collections are in-line with the prior year. The verification of gross receipts has provided stronger overall collections. Title ad valorem taxes and high community development revenues continue to help offset any other decreases being seen by the General Fund.

Expenditures are 14.8% below expectation at the end of April. This is a further decline from the 11% at the end of March. The decreases are in-line with decreasing departmental activities such those for Court and Parks and Recreation. It is anticipated that the expenditures will increase as we finish the fiscal year with City operations beginning again in May and June. It is still anticipated that we will end the fiscal year with a positive position for the General Fund.

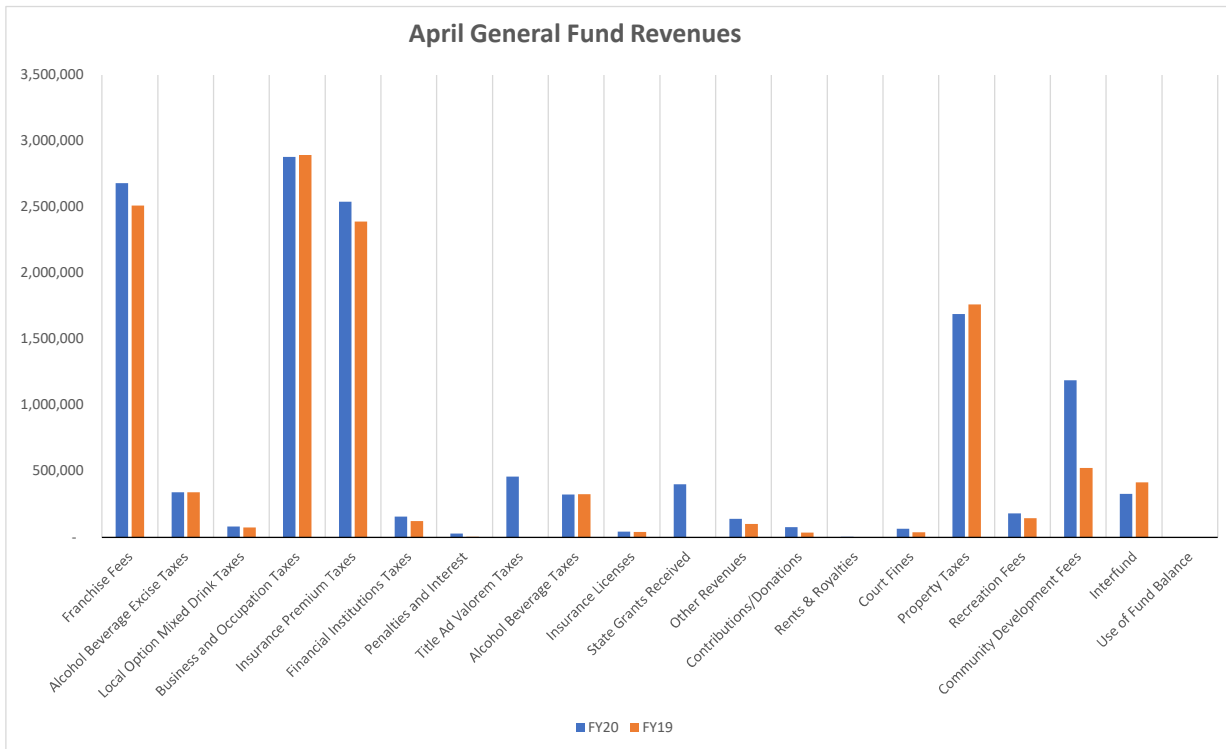
Revenues in the other funds for the City are not as strong. Hotel/Motel revenues were down \$70k from April 2019. However, two hotels are currently multiple months behind in payments. Based on these missing revenues, it is not possible to determine the overall impact to this revenue. Rental Car revenues were down 12% for April and 17% year-to-date. The SPLOST revenues while 16% lower in April are flat for the year-to-date receipts. These funds will be monitored closely to see whether they return to more normal levels with the reopening of businesses.

Attachment:

Summary Unaudited Financials
Capital Projects Report

City of Tucker
Unaudited Financials @ 04/30/20
General Fund

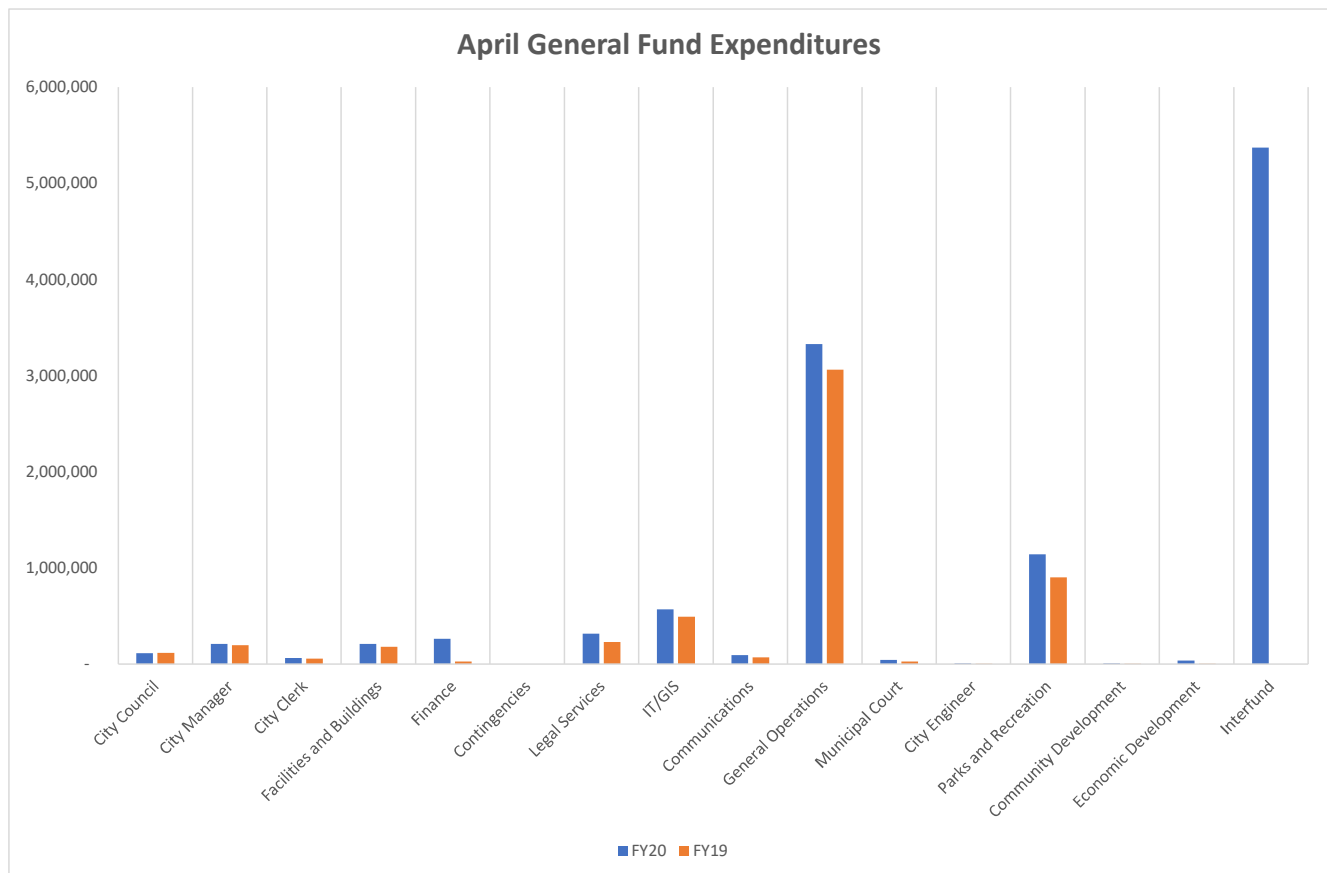
REVENUES	% Overall Budget	FY 2020 Budget	YTD	Prior YTD	Variance	YTD % Change	Expected % Change	Over / Short
Franchise Fees	20.76%	3,000,000	2,680,828	2,510,545	170,283	6.8%	6.6%	0.1%
Alcohol Beverage Excise Taxes	3.11%	450,000	340,644	341,480	(836)	-0.2%	4.6%	-4.8%
Local Option Mixed Drink Taxes	0.69%	100,000	82,140	75,369	6,770	9.0%	1.4%	7.6%
Business and Occupation Taxes	24.91%	3,600,000	2,879,336	2,894,989	(15,654)	-0.5%	14.7%	-15.3%
Insurance Premium Taxes	17.58%	2,540,007	2,540,008	2,390,575	149,433	6.3%	6.3%	0.0%
Financial Institutions Taxes	1.04%	150,000	157,457	122,046	35,411	29.0%	26.6%	2.5%
Penalties and Interest	0.17%	25,000	27,745	4,738	23,007	485.6%	109.8%	375.8%
Title Ad Valorem Taxes	0.00%	199,731	458,542	-	458,542	-	-	-
Alcohol Beverage Taxes	2.42%	350,000	323,330	326,980	(3,650)	-1.1%	5.4%	-6.5%
Insurance Licenses	0.31%	45,000	42,275	40,413	1,862	4.6%	10.0%	-5.4%
State Grants Received	2.78%	401,289	401,289	-	401,289	-	-25.8%	25.8%
Other Revenues	0.01%	1,200	139,659	101,092	38,567	38.2%	-98.8%	136.9%
Contributions/Donations	2.65%	383,296	77,099	35,760	41,339	115.6%	817.8%	-702.2%
Rents & Royalties	0.04%	6,000	3,500	2,500	1,000	40.0%	140.0%	-100.0%
Court Fines	0.29%	42,000	63,924	37,164	26,760	72.0%	-36.6%	108.6%
Property Taxes	10.38%	1,500,000	1,690,620	1,763,630	(73,010)	-4.1%	-14.9%	10.8%
Recreation Fees	1.16%	167,500	180,313	144,637	35,676	24.7%	-26.7%	51.4%
Community Development Fees	4.98%	720,000	1,188,861	524,529	664,333	126.7%	4.5%	122.2%
Interfund	4.24%	600,000	328,200	414,757	(86,557)	-20.9%	30.6%	-51.5%
Use of Fund Balance	1.17%	169,700	-	-	-	-	-	-
TOTAL REVENUES	98.71%	14,450,723	13,605,769	11,731,205 *	1,874,565	16.0%	8.1%	7.8%



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

City of Tucker
Unaudited Financials @ 04/30/20
General Fund

EXPENDITURES	% Overall Budget	FY 2020 Budget	YTD	Prior YTD	Variance	YTD % Change	Expected % Change	Over / Short
City Council	1.19%	172,312	116,070	118,845	(2,775)	-2.3%	13.82%	-16.2%
City Manager	1.88%	272,250	210,857	198,321	12,537	6.3%	14.83%	-8.5%
City Clerk	0.65%	94,649	64,231	57,001	7,231	12.7%	60.78%	-48.1%
Facilities and Buildings	1.52%	219,545	212,051	179,479	32,572	18.1%	6.74%	11.4%
Finance	2.08%	300,534	265,119	28,902	236,217	817.3%	667.98%	149.3%
Contingencies	2.15%	311,005	-	-	-	-	-	-
Legal Services	3.55%	513,200	316,439	231,334	85,105	36.8%	62.17%	-25.4%
IT/GIS	5.73%	828,367	571,442	492,479	78,963	16.0%	31.04%	-15.0%
Communications	1.41%	203,780	94,423	70,190	24,233	34.5%	93.56%	-59.0%
General Operations	28.19%	4,074,253	3,327,341	3,062,229	265,113	8.7%	11.00%	-2.3%
Municipal Court	0.57%	82,480	44,197	26,347	17,850	67.7%	87.00%	-19.2%
City Engineer	0.15%	21,700	6,403	719	5,684	790.1%	2078.76%	-1288.7%
Parks and Recreation	12.60%	1,821,147	1,143,977	902,748	241,230	26.7%	46.36%	-19.6%
Community Development	0.24%	34,300	9,131	5,407	3,723	68.9%	146.41%	-77.6%
Economic Development	0.56%	80,443	39,076	3,162	35,915	1135.8%	1024.88%	111.0%
Interfund	37.51%	5,420,758	5,370,758	-	-	-	-	-
TOTAL EXPENDITURES	100.00%	14,450,723	11,791,516	5,377,162	1,043,596 *	19.4% *	34.23% *	-14.8%



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

April 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
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	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 Butt	2020	42,000.00	-	33,603.55	-	-	8,396.45
City Engineer	4100	300	54.12000	CE1907	Resurfacing	2019	2,322,207.00	1,841,173.87	481,033.13	368,856.35	-	-
City Engineer	4224	300	54.14000	CE1912	Idlewood Sidewalks	2019	212,359.40	75,760.00	117,022.50	-	261,374.00	(241,797.10)
City Engineer	4100	300	52.12000	CE2001	Engineering Design/Studies	2020	50,000.00	-	5,412.32	5,412.32	44,587.68	-
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	-	30,098.84	3,705.60	-	19,901.16
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	-	89,865.44	89,865.44	311,423.56	-
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	-	181,067.91	67,388.86	(11,367.91)	-
Parks & Recreation	6210	300	52.12000	PR1902	Peters Park Construction Plans	2019	45,000.00	10,628.34	9,580.00	-	-	24,791.66
Parks & Recreation	6210	300	54.13000	PR1906	Gym Renovations	2019	275,000.00	-	192,295.29	12,934.96	-	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	-	11,070.00	-	4,400.00	84,530.00
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	-	-	-	-	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	-	15,285.24	-	-	184,714.76
Parks & Recreation	6210	300	52.12000	PR2010	Park Improvements	2020	580,796.00	-	-	-	-	580,796.00
Parks & Recreation	6210	300	54.20000	PR2012	Portable Gymnastic	2020	50,000.00	-	5,670.08	-	-	44,329.92
Parks & Recreation	6210	300	54.23100	PR2014	Signage	2020	20,000.00	-	1,925.00	-	-	18,075.00
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	-	-	-	-	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	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	-	-	12,000.00
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	993,199.38	-	-	-	-	993,199.38

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	-	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	-	296,704.69	-	3,700.00	57,595.31
City Engineer	4100	320	52.12000	SP2001	Jacobs	2020	211,975.00	-	145,068.81	27,159.46	-	66,906.19
City Engineer	4200	320	54.14000	SP2002	Resurfacing	2020	2,269,270.00	-	12,750.00	12,750.00	2,256,520.00	-
City Engineer	4200	320	54.14000	SP2003	Quick Response	2020	324,182.00	-	169,222.00	124,877.00	20,600.00	134,360.00
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	-	-	-	-	70,000.00
City Engineer	4200	320	54.14000	SP2007	Chamblee Tucker Road Speed Study	2020	30,000.00	-	5,605.00	-	18,472.00	5,923.00
City Engineer	4224	320	54.14000	SP2009	Trail Model Project	2020	947,607.00	-	21,950.00	-	-	925,657.00
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	-	-	-	-	50,000.00
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	-	25,979.98	6,500.00	149,093.55	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	-	88,196.62	36,637.34	87,374.08	59,930.30
Parks & Recreation	6210	320	54.12000	SP2015	Security Cameras	2020	25,205.00	-	-	-	-	25,205.00