CITY OF STONECREST, GEORGIA

CITY COUNCIL WORK SESSION – AGENDA

3120 Stonecrest Blvd., Stonecrest, GA 30038

Monday, November 09, 2026 at 6:00 PM

Mayor Jazzmin Cobble

Mayor Pro Tem Tara Graves - District 1 ***Vacant - District 2***

Council Member Alecia Washington - District 3 ***Council Member George Turner - District 4***

Council Member Karmesha W. Smith - District 5

Citizen Access: Stonecrest YouTube Live Channel

I. **CALL TO ORDER:** Tara Graves, Mayor Pro-Tem

II. **ROLL CALL:** Sonya Isom, City Clerk

III. **AGENDA DISCUSSION ITEMS**

a. **Public Hearing/Discussion** - FY27 Proposed Budget - *Cathy Turner, City Manager*

Citizens wishing to participate and comment during the public hearing portion of the meeting may comment in person. You may also submit your request including your full name, address, position on the agenda item you are commenting on (for or against) via email to cityclerk@stonecrestga.gov by 2 pm the day of the Public Hearing to be read into the record at the meeting. A zoom link for the meeting will be sent to you upon your request.

When it is your turn to speak, please state your name, address and relationship to the case. There is a ten (10) minute time limit for each item per side during all public hearings. Only the applicant may reserve time for rebuttal.

b. **For Discussion** - August & September Monthly Financial Updates - *Keisha Franklin, Finance Director*

c. **For Discussion** - Community Development Department Update - *Shawanna Qawiy, Division Director Community Development*

d. **For Discussion** - Parks and Recreation Department Update - *Tameika Porter, Assistant Director of Special Events/Cultural Affairs*

e. **For Discussion** - Update on Charter Review Committee Recommendations - *Joel Thibodeaux, Charter Review Committee Chair*

IV. EXECUTIVE SESSION

(When an executive session is required, one will be called for the following issues: 1) Personnel, 2) Litigation, 3) Real Estate, 4) Cyber Security

V. ADJOURNMENT

Americans with Disabilities Act

The City of Stonecrest does not discriminate on the basis of disability in its programs, services, activities and employment practices.

If you need auxiliary aids and services for effective communication (such as a sign language interpreter, an assistive listening device or print material in digital format) or reasonable modification to programs, services or activities contact the ADA Coordinator, Sonya Isom, as soon as possible, preferably 2 days before the activity or event.

CITY COUNCIL AGENDA ITEM

SUBJECT: FY27 Proposed Budget

AGENDA SECTION: (*check all that apply*)

☐ **PRESENTATION** ☒ **PUBLIC HEARING** ☐ **CONSENT AGENDA** ☐ **OLD BUSINESS**
☐ **NEW BUSINESS** ☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

CATEGORY: (*check all that apply*)

☐ **ORDINANCE** ☐ **RESOLUTION** ☐ **CONTRACT** ☐ **POLICY** ☐ **STATUS REPORT**

☒ **OTHER, PLEASE STATE:** Public Hearing for FY27 Proposed Budget

ACTION REQUESTED: ☐ **DECISION** ☒ **DISCUSSION,** ☐ **REVIEW, or** ☐ **UPDATE ONLY**

Previously Heard Date(s): Click or tap to enter a date. & Click or tap to enter a date.

Current Work Session: Monday, November 9, 2026

Current Council Meeting: Click or tap to enter a date.

SUBMITTED BY: Catherine Turner, City Manager

PRESENTER: Catherine Turner, City Manager

PURPOSE: To provide a review and discussion of the FY2027 Proposed Budget

FACTS: Click or tap here to enter text.

OPTIONS: Approve, Deny, Defer Click or tap here to enter text.

RECOMMENDED ACTION: Choose an item. Click or tap here to enter text.

ATTACHMENTS:

(1) Attachment 1 - Proposed FY27 Budget Link
(2) Attachment 2 - Click or tap here to enter text.
(3) Attachment 3 - Click or tap here to enter text.
(4) Attachment 4 - Click or tap here to enter text.
(5) Attachment 5 - Click or tap here to enter text.

City of Stonecrest FY2027 Proposed Budget

https://www.stonecrestga.gov/DocumentCenter/View/2033/FY27-Proposed-Budget?bidId=

CITY COUNCIL AGENDA ITEM

SUBJECT: August & September Monthly Financial Updates

AGENDA SECTION: (*check all that apply*)

☐ **PRESENTATION** ☐ **PUBLIC HEARING** ☐ **CONSENT AGENDA** ☐ **OLD BUSINESS**

☒ **NEW BUSINESS** ☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

CATEGORY: (*check all that apply*)

☐ **ORDINANCE** ☐ **RESOLUTION** ☐ **CONTRACT** ☐ **POLICY** ☐ **STATUS REPORT**

☒ **OTHER, PLEASE STATE:** Update

ACTION REQUESTED: ☐ **DECISION** ☒ **DISCUSSION,** ☐ **REVIEW, or** ☐ **UPDATE ONLY**

Previously Heard Date(s): Click or tap to enter a date. & Click or tap to enter a date.

Current Work Session: Monday, November 9, 2026

Current Council Meeting: Click or tap to enter a date.

SUBMITTED BY: Keisha Franklin, Finance Director

PRESENTER: Keisha Franklin, Finance Director

PURPOSE: To provide the Mayor and City Council with the September 2026 Financial Update, including an overview of the City's financial position, year-to-date revenues and expenditures, budget-to-actual performance, and significant financial activities through September 30, 2026. The update is intended to promote financial transparency, support informed decision-making, and provide ongoing oversight of the City's financial operations and fiscal performance. This report is presented for informational purposes only; no formal action by City Council is requested.

FACTS: Click or tap here to enter text.

OPTIONS: Discussion only Click or tap here to enter text.

RECOMMENDED ACTION: Discussion only Click or tap here to enter text.

ATTACHMENTS:

(1) Attachment 1 - August Financial Summary

CITY COUNCIL AGENDA ITEM

(2) Attachment 2 - September Financial Summary
(3) Attachment 3 - Click or tap here to enter text.
(4) Attachment 4 - Click or tap here to enter text.
(5) Attachment 5 - Click or tap here to enter text.

AUGUST 2026 FINANCIAL REPORT SUMMARY

Executive Highlights

• Major utility-related revenues remain strong, while Insurance Premium Tax and current-year property taxes are affected by normal collection timing.

• Legal spending is above the expected 67% year-to-date spending level. Code Enforcement is near the expected level and should continue to be monitored.

Through August 31, 2026, the General Fund remains in a positive year-to-date operating position. Year-to-date revenues total approximately **$9.91 million** and expenditures total approximately **$9.61 million**, resulting in a surplus of approximately **$298,594**.

General Fund Overview (Fund 100)

Description	Amount
Year-to-Date Revenues	$9,911,688
Year-to-Date Expenditures	$9,613,094
Year-to-Date Surplus	**$298,594**

Management Attention

• **Legal:** Year-to-date spending is approximately 74% of the current budget, above the straight-line 67% benchmark through August.

• **Parks & Recreation:** Buildings & Improvements reflects approximately $166,877 YTD against a $35,000 current budget and should be reviewed for coding, reclassification, or budget amendment as appropriate.

• **Revenue timing:** Insurance Premium Tax and current-year property tax collections remain timing-sensitive and should continue to be monitored.

Preliminary Data Disclaimer: August financial results are preliminary and remain subject to month-end and year-end closing adjustments, reconciliations, and external audit.

Other Major Funds

ARPA Fund (Fund 230)

The current FY2026 ARPA budget totals approximately **$2.76 million**. Year-to-date expenditures total approximately **$1.11 million**, leaving approximately **$1.65 million** of current budget authority remaining. August expenditures were approximately **$112,732**.

Allowable use: Funds may be used only for eligible State and Local Fiscal Recovery Fund purposes and previously obligated projects, including eligible government services/revenue replacement, responses to public-health or economic impacts, qualifying infrastructure, and other uses permitted under federal ARPA rules. The remaining budget authority should not be interpreted as unrestricted funding available for new projects.

Hotel/Motel Fund (Fund 275)

Hotel/Motel revenues total approximately **$617,927** through August, with year-to-date expenditures of approximately **$325,811** and a reported surplus of approximately **$292,117**.

Allowable use: Hotel/motel tax proceeds must be used in accordance with Georgia law and the City's hotel/motel tax ordinance. Stonecrest's levy requires a portion of collections to support tourism promotion and related eligible tourism purposes; any remaining amounts must be used only as authorized by the governing statute and ordinance.

Tree Bank Fund (Fund 260)

The Tree Bank Fund reports approximately **$334,080** in year-to-date revenues, **$1,000** in expenditures, and a year-to-date surplus of approximately **$333,080**.

Allowable use: Tree Bank resources are restricted to eligible tree-replacement, tree-canopy, planting, preservation, maintenance, and related environmental enhancement purposes under the City's tree protection program. These resources are not intended for unrelated general operating expenses.

SPLOST II Fund (Fund 321)

SPLOST II reports approximately **$5.58 million** in year-to-date revenue. The August budget report does not reflect expenditures in Fund 321.

How to read this with capital projects: Fund 321 reports SPLOST II receipts, while capital project costs may be accounted for in Fund 300 or other project funds depending on the project and authorized funding structure. The August budget report itself does not show a Fund 321 expenditure or a transfer from Fund 321 to Fund 300, so Fund 300 spending should not automatically be attributed to SPLOST II without the related project or transfer schedule. **Allowable use:** SPLOST proceeds may be used only for voter-approved capital outlay projects and related authorized project costs.

Capital Projects Fund (Fund 300)

The Capital Projects Fund reports approximately **$1.96 million in actual revenue received to date** and approximately **$2.71 million in actual expenditures incurred to date**, resulting in a temporary year-to-date deficit of approximately **$757,749**. The **current FY2026 Capital Projects Fund budget is approximately $17.01 million**.

Deficit explanation: The reported deficit does not mean the fund is over budget or financially depleted. It reflects the timing difference between when capital project costs are incurred and when related transfers, reimbursements, grant proceeds, SPLOST proceeds, or other financing sources are received. The amounts shown are only the actual revenues and expenditures recorded through August 31, 2026 and represent a small portion of the total budgeted capital project activity. **Allowable use:** This fund is used for approved capital projects and eligible project-related costs, subject to the restrictions of each funding source and project authorization.

Use restriction note

The descriptions above are high-level summaries. Individual expenditures must also comply with the specific enabling law, ordinance, referendum, grant/award terms, project budget, and Council authorization applicable to the funding source.

ANNUAL FINANCIAL AUDIT UPDATE

FY2023 Audit - Detailed Breakdown

FY2023 uses the audit portal request states: **Fulfilled** = submitted/under review; **Returned** = additional documents requested; **Outstanding** = outstanding/not due; and **Accepted** = approved/accepted.

FY2023 Status	Count
Fulfilled / Submitted-Under Review	51
Returned / Additional Documents Requested	8
Outstanding / Not Due	4
Accepted / Approved	3
Total Requests	**66**



51 Fulfilled | 8 Returned | 4 Outstanding | 3 Accepted

FY2023 Audit Area	Fulfilled	Returned	Outstanding	Accepted	Total
Accounts Payable and Other Liabilities	6	2	0	0	8
Capital Assets	11	1	0	0	12
Cash and Investments	3	0	1	1	5
General	9	1	2	0	12
Long Term Debt	3	1	0	0	4
Net Position and Fund Balances	1	0	0	0	1
Open and Ongoing Items	0	0	0	1	1
Other Assets and Liabilities	2	0	1	1	4
Planning	7	3	0	0	10
Revenues and Receivables	8	0	0	0	8
Single Audit / SEFA	1	0	0	0	1

FY2024-FY2025 Annual Financial Audit Status

Fiscal Year	Outstanding / Not Due	Submitted / Under Review	Additional Docs Requested	Approved / Accepted	Total
FY2024	62	2	0	0	64
FY2025	60	3	0	0	63

Audit Recovery Timeline

FY2023	FY2024	FY2025	FY2026
Dec 2026	Feb 2027	Jun 2027	Sep 2027

FY2024-FY2025 PAYROLL AUDIT STATUS

The payroll audit is a separate workstream from the City's annual financial statement audits. The request statuses below apply only to the FY2024-FY2025 Payroll Audit.

Payroll Request Status	Count	% of Total
Open	14	40.0%
Complete	5	14.3%
Under Review by Firm	8	22.9%
Draft	8	22.9%
Total	**35**	**100.0%**



14 Open | 5 Complete | 8 Under Review by Firm | 8 Draft

Payroll Audit Next Steps

- Complete the **8 draft** requests so they can move into the formal submission process.
- Address the **14 open** requests and assemble the documentation needed for submission.
- Respond promptly to reviewer questions or follow-up requests on the **8 items under review by the firm**.
- Continue moving completed items through the review process while keeping the payroll audit separate from the annual financial audit status reporting.

Overall Audit Outlook

Finance is managing the annual financial audits and the FY2024-FY2025 Payroll Audit as separate workstreams. Priority remains on clearing FY2023 reviewer follow-up, advancing FY2024 and FY2025 documentation, and moving payroll-audit requests from draft/open status through firm review and completion.

AUGUST 2026 GENERAL FUND REVENUE DETAIL (FUND 100)

Note: The approved midyear budget adjustment is posted and reflected in the current budget figures.

Section	Description	Current Budget	August Activity	YTD Activity	Variance	% Collected
Revenue	Real Property - Current Year	$2,500,000	$151	$5,926	$-2,494,074	0.2%
Revenue	Public Utility Tax	$48,000	$0	$59,765	$11,765	124.5%
Revenue	Real Property - Prior Year	$108,000	$8,820	$254,479	$146,479	235.6%
Revenue	Personal Property - Current Year	$283,000	$0	$4,217	$-278,783	1.5%
Revenue	Motor Vehicle Tax	$8,500	$289	$4,115	$-4,385	48.4%
Revenue	Title Ad Valorem Tax	$1,400,000	$129,461	$912,289	$-487,711	65.2%
Revenue	Intangible Tax Revenue	$111,000	$1,431	$12,497	$-98,503	11.3%
Revenue	Real Estate Transfer Tax	$50,000	$444	$6,039	$-43,961	12.1%
Revenue	Atlanta Gas Light (Southern Co.)	$450,000	$0	$250,662	$-199,338	55.7%
Revenue	Snapping Shoals EMC	$575,000	$0	$588,134	$13,134	102.3%
Revenue	Xfinity/Comcast	$340,000	$0	$209,062	$-130,938	61.5%
Revenue	AT&T	$70,000	$0	$10,778	$-59,222	15.4%
Revenue	Georgia Power	$2,700,000	$0	$2,606,443	$-93,557	96.5%
Revenue	Personal Property - Prior Year	$9,800	$1,017	$14,483	$4,683	147.8%
Revenue	Business & Occupation Taxes	$2,200,000	$12,331	$1,019,214	$-1,180,786	46.3%
Revenue	Insurance Premium Tax	$6,100,000	$0	$0	$-6,100,000	0.0%
Revenue	Financial Institutions Taxes	$45,000	$0	$40,067	$-4,933	89.0%
Revenue	Election Qualifying Fee	$0	$1,350	$1,350	$1,350	0.0%
Revenue	Alcoholic Beverages Current Year	$400,000	$0	$44,045	$-355,955	11.0%
Revenue	Insurance License Fee	$36,000	$0	$27,144	$-8,856	75.4%
Revenue	Other Licenses/Permits	$0	$0	$167	$167	0.0%
Revenue	Building Permits	$460,000	$16,079	$212,219	$-247,781	46.1%
Revenue	Development Permits	$50,000	$0	$387,444	$337,444	774.9%
Revenue	Zoning Applications	$13,000	$1,080	$6,195	$-6,805	47.7%
Revenue	Other	$1,000	$0	$0	$-1,000	0.0%
Revenue	Penalty & Interest - Delinquent Tax	$9,000	$756	$10,523	$1,523	116.9%
Revenue	Penalty & Interest - Delinquent Property	$5,000	$0	$0	$-5,000	0.0%
Revenue	Fees, Charges	$15,000	$0	$0	$-15,000	0.0%
Revenue	Film Permitting	$10,000	$410	$1,630	$-8,370	16.3%
Revenue	Planning and Development Fees	$500	$0	$400	$-100	80.0%
Revenue	Alcoholic Beverage Excise Tax	$130,500	$15,224	$111,883	$-18,617	85.7%
Revenue	Local Option Mixed Drink	$200,000	$11,200	$146,819	$-53,181	73.4%
Revenue	Telecommunications	$0	$2	$22	$22	0.0%
Revenue	Activity Fees	$75,000	$4,285	$29,180	$-45,820	38.9%
Revenue	Program Fees	$25,000	$1,230	$37,230	$12,230	148.9%
Revenue	Municipal Court	$35,000	$0	$15,068	$-19,932	43.1%
Revenue	Interest	$200,000	$12,146	$77,887	$-122,113	38.9%
Revenue	Reimbursement for Damaged Property	$0	$1,065	$1,065	$1,065	0.0%
Revenue	Other Miscellaneous Revenue	$0	$273	$2,802,588	$2,802,588	0.0%
Revenue	Transfer From Hotel	$450,000	$0	$0	$-450,000	0.0%
Revenue	Open Records Fees	$0	$0	$660	$660	0.0%

AUGUST 2026 GENERAL FUND EXPENSE DETAIL (FUND 100)

Note: The approved midyear budget adjustment is posted and reflected in the current budget figures.

Section	Department	Description	Current Budget	August Activity	YTD Activity	Variance	% Remaining
Operating	Mayor & Council	Operating Expenses	$283,998	$2,234	$66,978	$217,020	76.4%
Personnel	Mayor & Council	Personnel Expenses	$227,765	$15,717	$140,834	$86,931	38.2%
Operating	City Manager	Operating Expenses	$181,500	$8,695	$58,285	$123,215	67.9%
Personnel	City Manager	Personnel Expenses	$759,860	$55,988	$470,129	$289,731	38.1%
Operating	City Clerk	Operating Expenses	$149,000	$1,810	$74,615	$74,385	49.9%
Personnel	City Clerk	Personnel Expenses	$403,160	$22,011	$255,557	$147,603	36.6%
Operating	Finance	Operating Expenses	$739,500	$16,662	$97,012	$642,488	86.9%
Personnel	Finance	Personnel Expenses	$1,547,360	$65,899	$791,792	$755,568	48.8%
Operating	Legal	Operating Expenses	$1,010,194	$233,684	$745,348	$264,846	26.2%
Operating	ITS/GIS	Operating Expenses	$835,000	$62,277	$496,248	$338,752	40.6%
Operating	Human Resources	Operating Expenses	$183,500	$349	$28,592	$154,908	84.4%
Personnel	Human Resources	Personnel Expenses	$557,845	$23,081	$269,273	$288,572	51.7%
Operating	Internal Audit	Operating Expenses	$65,000	$4,309	$6,464	$58,536	90.1%
Personnel	Internal Audit	Personnel Expenses	$65,000	$2,444	$3,581	$61,419	94.5%
Operating	Facilities	Operating Expenses	$1,435,300	$80,072	$562,300	$873,000	60.8%
Personnel	Facilities	Personnel Expenses	$1,247,310	$43,838	$554,048	$693,262	55.6%
Operating	Communications	Operating Expenses	$393,500	$4,029	$104,054	$289,446	73.6%
Personnel	Communications	Personnel Expenses	$646,630	$49,754	$442,772	$203,858	31.5%

Department Spending Notes

• **Legal:** Year-to-date operating expenditures are approximately 73.8% of the current budget, above the 66.7% straight-line benchmark through August.

• **ITS/GIS:** Year-to-date operating expenditures are approximately 59.4% of the current budget and remain below the straight-line benchmark.

• **Communications:** Personnel expenditures are approximately 68.5% used, slightly above the straight-line benchmark and should continue to be monitored.

AUGUST 2026 GENERAL FUND EXPENSE DETAIL (FUND 100)

Note: The approved midyear budget adjustment is posted and reflected in the current budget figures.

Section	Department	Description	Current Budget	August Activity	YTD Activity	Variance	% Remaining
Operating	Engineering	Operating Expenses	$573,160	$0	$0	$573,160	100.0%
Personnel	Engineering	Personnel Expenses	$414,805	$3,015	$73,774	$341,031	82.2%
Operating	General Admin.	Operating Expenses	$890,475	$9,759	$450,955	$439,520	49.4%
Operating	Municipal Court	Operating Expenses	$48,000	$1,373	$2,707	$45,293	94.4%
Personnel	Municipal Court	Personnel Expenses	$287,790	$12,549	$90,313	$197,477	68.6%
Operating	Public Safety	Operating Expenses	$126,575	$0	$0	$126,575	100.0%
Personnel	Public Safety	Personnel Expenses	$308,000	$0	$0	$308,000	100.0%
Operating	Parks & Recreation	Operating Expenses	$1,996,880	$133,244	$1,080,689	$916,191	45.9%
Personnel	Parks & Recreation	Personnel Expenses	$1,299,805	$79,743	$642,896	$656,909	50.5%
Operating	Building	Operating Expenses	$290,700	$17,484	$159,158	$131,542	45.3%
Personnel	Building	Personnel Expenses	$383,625	$12,350	$103,781	$279,844	72.9%
Operating	Planning & Zoning	Operating Expenses	$293,500	$6,046	$104,729	$188,771	64.3%
Personnel	Planning & Zoning	Personnel Expenses	$1,286,040	$89,080	$803,421	$482,619	37.5%
Operating	Code Enforcement	Operating Expenses	$64,800	$6,673	$13,683	$51,117	78.9%
Personnel	Code Enforcement	Personnel Expenses	$964,640	$70,277	$670,622	$294,018	30.5%
Operating	Economic. Develop.	Operating Expenses	$215,200	$7,986	$38,521	$176,679	82.1%
Personnel	Economic. Develop.	Personnel Expenses	$404,255	$23,559	$209,962	$194,293	48.1%

Department Spending Notes

- **Code Enforcement:** Personnel expenditures are approximately 69.5% used, slightly above the straight-line benchmark through August.
- **Planning & Zoning:** Personnel expenditures are approximately 62.5% used and remain below the straight-line benchmark.
- **Parks & Recreation:** Operating expenditures are approximately 54.1% used and personnel expenditures approximately 49.5% used through August.

SEPTEMBER 2026 FINANCIAL REPORT SUMMARY

The following summarizes the City's financial activity and Finance Department updates as of September 30, 2026.

General Fund Overview (Fund 100)

Description	Amount
Original adopted revenue / expenditure budget	$19,113,300
Year-to-date revenues	$10,483,212
Year-to-date expenditures	$10,877,712
Year-to-date surplus / (deficit)	($394,499)

Year-End Financial Assessment

Spending appears manageable heading into year-end. Through September, the General Fund spent approximately 53% of its amended expenditure budget, with 75% of the year complete. Spending was $394,499 more than revenue recorded so far. Some large tax receipts were still expected, so this gap does not mean the City will end the year short.

The final result will depend on remaining tax collections and bills still to be paid. Unspent budget amounts may already be needed for contracts and purchases. Finance will check these commitments, pending transfers and budget differences, and monitor Legal and retirement costs before estimating the year-end result.

OTHER MAJOR FUNDS AND ARPA UPDATE

Other Major Funds - September 30, 2026

Fund	YTD revenue	YTD expense
230 | ARPA	$0	$1,182,762
260 | Tree Bank	$335,180	$1,000
275 | Hotel/Motel	$672,860	$349,844
300 | Capital Projects	$1,956,914	$4,124,870
321 | SPLOST II	$5,584,655	$0

How These Funds Work

Fund	What it is and how revenue works
230 | ARPA	One-time federal pandemic recovery funding for eligible services and projects. It is not an ongoing annual tax. Spending may use award money received in earlier years; $0 recorded revenue does not mean no award funds remain.
260 | Tree Bank	Resources for eligible tree planting, replacement, preservation and related work. Revenue comes from tree-related fees and mitigation payments associated with development. Collections depend on development activity and can vary widely by month.
275 | Hotel/Motel	Tracks the City's lodging tax. Hotels collect an 8% tax on taxable lodging charges and remit it monthly. Receipts rise or fall with room sales. Portions support tourism and eligible tourism projects; the permitted general-purpose share may be transferred to the General Fund.
300 | Capital Projects	Pays for long-lived improvements such as roads, sidewalks, parks and facilities. Resources may include remaining SPLOST I funds, grants, authorized transfers and money carried forward for approved projects. Receipts and construction payments often occur in different months.
321 | SPLOST II	Tracks the City's share of the voter-approved special-purpose sales tax. The State collects the tax and distributes the City's share under the intergovernmental agreement. Receipts vary with taxable sales and distribution timing; funds are reserved for authorized capital projects.

Why Expenses Can Be Higher Than Current-Year Revenue

ARPA Fund 230 and Capital Projects Fund 300 may report expenditures above current-year revenues because projects can use money received in earlier years. For example, ARPA awards and SPLOST funds may be collected before construction or other eligible work is completed. This timing difference can be expected when spending is covered by available resources, included in the approved budget, and used for authorized purposes. It does not, by itself, indicate that either fund is overspent.

ARPA Fund (230) - September Update

Finance has submitted the proposed reclassification file to BerryDunn for review. The audit team has approved the methodology for reclassifying potentially eligible FY2024 payroll costs from the General Fund (100) to the ARPA Fund (230) using the unexpended portion of ARPA funds. Finance will bring forward a budget amendment for Council consideration to reflect the proposed reclassification and any related movement of funds. The specific costs remain subject to review, and no related accounting entries have been posted.

FY2023 EXTERNAL AUDIT UPDATE

As of September 30, 2026

Fulfilled requests have been submitted for review. Outstanding includes requests returned for additional information and requests awaiting submission.

Audit area	Accepted	Fulfilled	Outstanding	Total
Open and Ongoing Items	2	0	1	3
Planning	3	7	1	11
Single Audit / SEFA	0	1	0	1
General	3	8	2	13
Cash and Investments	2	1	2	5
Revenues and Receivables	1	6	2	9
Other Assets and Liabilities	1	2	1	4
Capital Assets	3	9	0	12
Accounts Payable and Other Liabilities	1	7	0	8
Long Term Debt	3	2	1	6
Net Position and Fund Balances	1	0	0	1
TOTAL	**20**	**43**	**10**	**73**

Accepted: 20 requests (27.4%) have been accepted by the auditor.

Fulfilled: 43 requests (58.9%) are submitted and awaiting acceptance or further review.

Outstanding: 10 requests (13.7%) require follow-up: six returned for additional information and four awaiting submission.

Seven additional requests were added during the audit and are included in the overall total.

FY2024 and FY2025 External Audit Submissions

Audit year	Submitted / fulfilled	Outstanding	Accepted
FY2024	5 of 64 requests	59	0
FY2025	6 of 63 requests	57	0

FY2024: The tracker records Payroll, Budgets, Alcohol Excise, Franchise Taxes and Property Tax Receivable as fulfilled.

FY2025: The tracker records SPLOST Check Range, Payroll, Budgets, Alcohol Excise, Franchise Taxes and Property Tax Receivable as fulfilled.

These submissions represent initial audit support. Most requests remain outstanding, and neither tracker establishes an issued audit or a completed submission package. Continue preparing the remaining schedules and coordinate reviewer follow-up with the external auditor.

Audit Recovery Plan - Completion Timeline

Audit year	Planned completion	Status
FY2023	December 2026	On schedule
FY2024	February 2027	On schedule
FY2025	June 2027	On schedule
FY2026	September 2027	On schedule

On schedule refers to the City's audit recovery plan and its planned completion dates.

PAYROLL AUDIT AND BUDGET PREPARATION UPDATE

Payroll Internal Audit

Finance's payroll audit request tracker marks all 36 requests Complete: 10 population requests, nine general documentation requests and 17 sample requests. The completed requests cover payroll and vendor data, direct-deposit changes, payroll policies, approvals, tax filings, benefits, retirement, personnel support and payroll-to-ledger reconciliations.

Milestone	Status
Documentation requests	36 of 36 marked Complete
Payroll audit firm's expected completion	Mid-November 2026
Final report / findings	Final report pending

The payroll audit firm has advised that its work is expected to be complete in mid-November. All document requests have been completed. The final audit results and any recommendations will be reported after the firm completes its review.

FY2027 Budget Preparation - Finance Update

As of September 30, 2026

Finance provided the City Manager's Office with consolidated budget schedules and supporting analysis for development of the FY2027 proposed budget. The materials brought together revenue projections, departmental requests, personnel and operating costs, staffing information, historical comparisons, capital planning schedules and a five-year financial forecast.

The budget review toolkit organized department submissions, distinguished one-time and recurring requests, and identified items requiring clarification or reconciliation. This gave the City Manager's Office a consistent basis for reviewing service needs, comparing requests with available resources, considering adjustments and developing a balanced proposal. Updated schedules and explanations also supported review of major revenue assumptions, department changes and capital allocations.

Finance develops the revenue estimates, cost analysis and financial schedules that support budget decisions. The City Manager uses this information to prepare and present the proposed budget to Council. Council reviews the proposal, considers changes and adopts the budget. Finance updates the supporting schedules to reflect those decisions.

Respectfully submitted,
K. Franklin, MACC, CFE
Finance Director | City of Stonecrest

SEPTEMBER 2026 GENERAL FUND REVENUE DETAIL (FUND 100)

Section	Department	Description	Current Budget	September Activity	YTD Activity	Variance	% Collected
Revenue	General Revenue	Real Property - Current Year	$2,500,000	$277,883	$283,809	-$2,216,191	11.4%
Revenue	General Revenue	Public Utility Tax	$48,000	$0	$59,765	$11,765	124.5%
Revenue	General Revenue	Real Property - Prior Year	$108,000	$760	$255,239	$147,239	236.3%
Revenue	General Revenue	Personal Property - Current Year	$283,000	$49,728	$53,945	-$229,055	19.1%
Revenue	General Revenue	Motor Vehicle Tax	$8,500	$371	$4,486	-$4,014	52.8%
Revenue	General Revenue	Title Ad Valorem Tax	$1,400,000	$122,657	$1,034,946	-$365,054	73.9%
Revenue	General Revenue	Intangible Tax Revenue	$111,000	$1,568	$14,065	-$96,935	12.7%
Revenue	General Revenue	Real Estate Transfer Tax	$50,000	$609	$6,648	-$43,352	13.3%
Revenue	General Revenue	Atlanta Gas Light (Southern Co.)	$450,000	$0	$250,662	-$199,338	55.7%
Revenue	General Revenue	Snapping Shoals EMC	$575,000	$0	$588,134	$13,134	102.3%
Revenue	General Revenue	Xfinity/Comcast	$340,000	$0	$209,062	-$130,938	61.5%
Revenue	General Revenue	At&t	$70,000	$0	$10,778	-$59,222	15.4%
Revenue	General Revenue	Georgia Power	$2,700,000	$0	$2,606,443	-$93,557	96.5%
Revenue	General Revenue	Personal Property - Prior Year	$9,800	$1,666	$16,149	$6,349	164.8%
Revenue	General Revenue	Business & Occupation Taxes	$2,200,000	$8,782	$1,027,996	-$1,172,004	46.7%
Revenue	General Revenue	Insurance Premium Tax	$6,100,000	$0	$0	-$6,100,000	0.0%
Revenue	General Revenue	Financial Institutions Taxes	$45,000	$0	$40,067	-$4,933	89.0%
Revenue	General Revenue	Election Qualifying Fee	$0	$0	$1,350	$1,350	N/A
Revenue	General Revenue	Alcoholic Beverages Current Year	$400,000	$20,750	$64,795	-$335,205	16.2%
Revenue	General Revenue	Insurance License Fee	$36,000	$0	$27,144	-$8,856	75.4%
Revenue	General Revenue	Other Licenses/Permits	$0	$0	$167	$167	N/A
Revenue	General Revenue	Building Permits	$460,000	$37,879	$250,099	-$209,901	54.4%
Revenue	General Revenue	Development Permits	$50,000	$0	$387,444	$337,444	774.9%
Revenue	General Revenue	Zoning Applications	$13,000	$570	$6,765	-$6,235	52.0%
Revenue	General Revenue	Other	$1,000	$0	$0	-$1,000	0.0%
Revenue	General Revenue	Penalty & Interest On Delinquent Taxes	$9,000	$789	$11,312	$2,312	125.7%
Revenue	General Revenue	Penalty & Interest On Delinquent Property	$5,000	$0	$0	-$5,000	0.0%
Revenue	General Revenue	Fees, Charges	$15,000	$0	$0	-$15,000	0.0%
Revenue	General Revenue	Film Permitting	$10,000	$0	$1,630	-$8,370	16.3%
Revenue	General Revenue	Planning And Development Fees	$500	$0	$400	-$100	80.0%
Revenue	General Revenue	Alcoholic Beverage Excise Tax	$130,500	$12,821	$124,704	-$5,796	95.6%
Revenue	General Revenue	Local Option Mixed Drink	$200,000	$13,639	$160,457	-$39,543	80.2%
Revenue	General Revenue	Telecommunications	$0	$2	$24	$24	N/A
Revenue	General Revenue	Activity Fees	$75,000	$5,420	$34,600	-$40,400	46.1%
Revenue	General Revenue	Program Fees	$25,000	$1,800	$39,030	$14,030	156.1%
Revenue	General Revenue	Municipal Court	$35,000	$0	$15,068	-$19,932	43.1%
Revenue	General Revenue	Interest	$200,000	$11,290	$89,177	-$110,823	44.6%
Revenue	General Revenue	Reimbursement For Damaged Property	$0	$2,085	$3,150	$3,150	N/A
Revenue	General Revenue	Other Miscellaneous Revenue	$0	$456	$2,803,044	$2,803,044	N/A
Revenue	General Revenue	Transfer From Hotel	$450,000	$0	$0	-$450,000	0.0%
Revenue	General Revenue	Open Records Fees	$0	$0	$660	$660	N/A

SEPTEMBER 2026 GENERAL FUND EXPENSE DETAIL (FUND 100)

Section	Department	Description	Current Budget	September Activity	YTD Activity	Variance	% Remaining
Mayor & Council							
Operating	Mayor & Council	Operating Expenses	$283,998	$3,855	$70,833	$213,165	75.1%
Personnel	Mayor & Council	Personnel Expenses	$227,765	$16,214	$157,048	$70,717	31.0%
City Manager							
Operating	City Manager	Operating Expenses	$181,500	$3,708	$61,993	$119,507	65.8%
Personnel	City Manager	Personnel Expenses	$759,860	$55,988	$526,117	$233,743	30.8%
City Clerk							
Operating	City Clerk	Operating Expenses	$149,000	$2,200	$76,815	$72,185	48.4%
Personnel	City Clerk	Personnel Expenses	$403,160	$24,189	$279,746	$123,414	30.6%
Finance							
Operating	Finance	Operating Expenses	$739,500	$9,167	$106,179	$633,321	85.6%
Personnel	Finance	Personnel Expenses	$1,547,360	$63,110	$854,902	$692,458	44.8%
Legal							
Operating	Legal	Operating Expenses	$1,010,194	$143,204	$888,552	$121,642	12.0%
Information Technology							
Operating	Information Technology	Operating Expenses	$835,000	$50,239	$546,488	$288,512	34.6%
Human Resources							
Operating	Human Resources	Operating Expenses	$183,500	$13,397	$41,989	$141,511	77.1%
Personnel	Human Resources	Personnel Expenses	$557,845	$15,076	$284,349	$273,496	49.0%
Internal Audit							
Operating	Internal Audit	Operating Expenses	$65,000	$0	$6,464	$58,536	90.1%
Personnel	Internal Audit	Personnel Expenses	$65,000	$0	$3,581	$61,419	94.5%
Facilities							
Operating	Facilities	Operating Expenses	$1,435,300	$162,480	$724,780	$710,520	49.5%
Personnel	Facilities	Personnel Expenses	$1,247,310	$36,590	$590,638	$656,672	52.6%
Communications							
Operating	Communications	Operating Expenses	$393,500	$1,293	$105,347	$288,153	73.2%
Personnel	Communications	Personnel Expenses	$646,630	$49,610	$492,382	$154,248	23.9%

SEPTEMBER 2026 GENERAL FUND EXPENSE DETAIL (FUND 100)

Section	Department	Description	Current Budget	September Activity	YTD Activity	Variance	% Remaining
Public Works/Engineering							
Operating	Public Works/Engineering	Operating Expenses	$573,160	$0	$0	$573,160	100.0%
Personnel	Public Works/Engineering	Personnel Expenses	$414,805	$0	$73,774	$341,031	82.2%
General Administration							
Operating	General Administration	Operating Expenses	$890,475	$36,548	$488,430	$402,046	45.1%
Municipal Court							
Operating	Municipal Court	Operating Expenses	$48,000	$166	$2,873	$45,127	94.0%
Personnel	Municipal Court	Personnel Expenses	$287,790	$12,549	$102,862	$184,928	64.3%
Public Safety							
Operating	Public Safety	Operating Expenses	$126,575	$0	$0	$126,575	100.0%
Personnel	Public Safety	Personnel Expenses	$308,000	$0	$0	$308,000	100.0%
Parks & Recreation							
Operating	Parks & Recreation	Operating Expenses	$1,996,880	$233,583	$1,314,272	$682,608	34.2%
Personnel	Parks & Recreation	Personnel Expenses	$1,299,805	$94,742	$737,638	$562,167	43.3%
Building							
Operating	Building	Operating Expenses	$290,700	$17,960	$177,118	$113,582	39.1%
Personnel	Building	Personnel Expenses	$383,625	$10,474	$114,255	$269,370	70.2%
Planning & Zoning							
Operating	Planning & Zoning	Operating Expenses	$293,500	$972	$105,701	$187,799	64.0%
Personnel	Planning & Zoning	Personnel Expenses	$1,286,040	$89,053	$892,474	$393,566	30.6%
Code Enforcement							
Operating	Code Enforcement	Operating Expenses	$64,800	$1,749	$15,432	$49,368	76.2%
Personnel	Code Enforcement	Personnel Expenses	$964,640	$70,876	$741,498	$223,142	23.1%
Economic Development							
Operating	Economic Development	Operating Expenses	$215,200	$21,138	$59,658	$155,542	72.3%
Personnel	Economic Development	Personnel Expenses	$404,255	$23,559	$233,521	$170,734	42.2%

CITY COUNCIL AGENDA ITEM

SUBJECT: Community Development Department Update

AGENDA SECTION: (*check all that apply*)

☒ **PRESENTATION** ☐ **PUBLIC HEARING** ☐ **CONSENT AGENDA** ☐ **OLD BUSINESS**
☐ **NEW BUSINESS** ☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

CATEGORY: (*check all that apply*)

☐ **ORDINANCE** ☐ **RESOLUTION** ☐ **CONTRACT** ☐ **POLICY** ☒ **STATUS REPORT**

☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

ACTION REQUESTED: ☐ **DECISION** ☒ **DISCUSSION,** ☐ **REVIEW, or** ☐ **UPDATE ONLY**

Previously Heard Date(s): Click or tap to enter a date. & Click or tap here to enter text.

Current Work Session: Monday, November 9, 2026

Current Council Meeting: Click or tap to enter a date.

SUBMITTED BY: Shawanna Qawiy, Division Director Community Development

PRESENTER: Shawanna Qawiy, Division Director Community Deveopment

PURPOSE: To provide an update on the accomplishment in the Community Development Department.

FACTS: The Community Development Department encompasses five (5) divisions made up of Building, Code Enforcement, Land Development, Planning and Zoning (Arborist). Along with updating of the city's fee schedule, zoning ordinance/overlay update, enforcement of the tree ordinance and building codes along with a heightened code compliance presence and beautification goals. This working collaboration with internal and external stakeholders has propelled the department into a system that will manifest the city's long term goals and vision.

OPTIONS: Other - Discussion and Update

RECOMMENDED ACTION: Discussion only Click or tap here to enter text.

ATTACHMENTS:

(1) Attachment 1 - Presentation

CITY COUNCIL AGENDA ITEM

(2) Attachment 2 -
(3) Attachment 3 - Click or tap here to enter text.
(4) Attachment 4 - Click or tap here to enter text.
(5) Attachment 5 - Click or tap here to enter text.

City of Stonecrest
Mayor and City Council
Work Session
November 9, 2026
6:00 PM

Community Development Department

Building & Permitting * Code Enforcement
Land Development * Planning and Zoning Divisions *with* Arborist

Community Development Update

Moving items……

- City Council approval of the updated Fee Schedule.
- *Panola Park* - Snapfinger Woods Drive
- *New Birth Village* is moving forward with the development plans.
- 1455 Rogers Lake modification of conditions for a 60–62-unit single family development
  - (Final decision / MCC on October 26th)
- The consultant TEAM of Placemaking is creating the 1st DRAFT of the Zoning Ordinance and Overlay Update***. Pending***.
- The Nuisance/Abatement/Blight Ordinance "formal" application/form.
- Failure To Appears (FTAs)
- Appeal Hearing for 3810 Evans Mill Road.
- Community Development meeting with Stonecrest Mall representatives
- Code Enforcement attended four(4) community meetings.

Thank you to

- DeKalb County Police Department (Public Safety Day)
- Stone Terrace Apartments
- City of Stonecrest Town Hall
- Winchester Community Homeowners Association



THE CITY OF STONECREST GEORGIA

CITY COUNCIL AGENDA ITEM

SUBJECT: Parks and Recreation Department Update

AGENDA SECTION: (*check all that apply*)

☐ **PRESENTATION** ☐ **PUBLIC HEARING** ☐ **CONSENT AGENDA** ☐ **OLD BUSINESS**

☒ **NEW BUSINESS** ☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

CATEGORY: (*check all that apply*)

☐ **ORDINANCE** ☐ **RESOLUTION** ☐ **CONTRACT** ☐ **POLICY** ☒ **STATUS REPORT**

☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

ACTION REQUESTED: ☐ **DECISION** ☒ **DISCUSSION,** ☐ **REVIEW, or** ☐ **UPDATE ONLY**

Previously Heard Date(s): N/A & Click or tap to enter a date.

Current Work Session: Monday, November 9, 2026

Current Council Meeting:

SUBMITTED BY: Tameika Porter, Assistant Director of Parks & Recreation

PRESENTER: Tameika Porter, Assistant Director of Parks & Recreation

PURPOSE: To provide Mayor and Council with an update on current Parks & Recreation programs, activities, events, and departmental initiatives.

FACTS: Parks & Recreation will provide an update regarding current departmental activities, including recreation programs, community participation, upcoming events, and other ongoing Parks & Recreation initiatives. The update will also highlight the growth and participation in the Senior Body Fitness program. **OPTIONS:**

OPTIONS: Approve, Deny, Defer Receive the update and provide feedback or direction as appropriate.

RECOMMENDED ACTION: Status Update Only Click or tap here to enter text.

ATTACHMENTS:

(1) Attachment 1 - PowerPoint Presentation
(2) Attachment 2 - Click or tap here to enter text.
(3) Attachment 3 - Click or tap here to enter text.

CITY COUNCIL AGENDA ITEM

(4) Attachment 4 - Click or tap here to enter text.
(5) Attachment 5 - Click or tap here to enter text.

PARKS & RECREATION

Tameika Porter

November 9, 2026

01 | WHERE WE ARE

A GROWING PARKS & RECREATION SYSTEM

Delivering meaningful community impact while strengthening the systems that support long-term success.

PROGRAMMING

Expanding opportunities across generations through athletics, wellness, STEM, recreation and community programming.

COMMUNITY IMPACT

Programs and events create opportunities for residents to connect, participate and thrive.

PARTNERSHIPS

Strategic relationships expand access to expertise, resources, programming and community connections.

OPERATIONS

Growth in services requires continued attention to communication, coordination, processes and administrative capacity.

THE NEXT PHASE IS NOT SIMPLY ABOUT DOING MORE — IT IS ABOUT STRENGTHENING THE SYSTEMS THAT ALLOW US TO DELIVER MORE EFFECTIVELY AND SUSTAINABLY.

THE CITY OF STONECREST GEORGIA

02 | STRATEGIC ASSESSMENT

PARKS & RECREATION SWOT

A balanced view of what is working, where we can improve, where we can grow and what can affect service delivery.

STRENGTHS

- Growing recreation portfolio
- Strong resident participation
- STEM/Drones • Senior Body Fitness • Basketball
- Community events • Experienced staff

WEAKNESSES /AREAS TO STRENGTHEN

- Administrative processes and procedures
- Cross-departmental communication and coordination
- Consistent operational workflows
- Park hours and operating standards/ Enforcing compliance in our parks

OPPORTUNITIES

- Fee study implementation
- Sponsorships and cost recovery
- Grants and external funding
- Arabia Mountain Alliance • Urban Forestry • Program expansion

THREATS/ RISKS & EXTERNAL PRESSURES/CHALLENGES

- Park-use behaviors that conflict with established rules
- Compliance and enforcement challenges
- Aging infrastructure and deferred maintenance
- Growing service expectations and coordination needs

THE CITY OF STONECREST GEORGIA

CULTURE determines how people work together.
SYSTEMS determine how work gets done.
LEADERSHIP establishes the expectations and accountability for both.

03 | PROGRAM SUCCESS

TURNING COMMUNITY NEED INTO COMMUNITY IMPACT

Program growth provides a clear signal of resident demand and opportunities for strategic investment.

DRONE PROGRAM

STEM • Technology • Workforce Exposure

Creating opportunities for youth to engage with emerging technology and explore STEM-related learning and career pathways.

SENIOR BODY FITNESS

Wellness • Engagement • Community

A growing program demonstrating strong resident interest in accessible wellness and social engagement opportunities.

BASKETBALL

Athletics • Youth Development • Engagement

Providing structured recreation, skill development and opportunities for youth participation.

GROWING PROGRAMS REFLECT GROWING COMMUNITY DEMAND.

THE CITY OF STONECREST GEORGIA

04 | PROGRAM SPOTLIGHT

ACTIVE OLDER ADULT PROGRAMMING: SENIOR BODY FITNESS

From program offering to measurable community engagement.







TARGETED PROGRAMMING + RESIDENT FEEDBACK = OPPORTUNITY FOR SUSTAINED COMMUNITY IMPACT

04 | PROGRAM SPOTLIGHT

ACTIVE OLDER ADULT PROGRAMMING: BRIDGE

From program offering to measurable community engagement.



TARGETED PROGRAMMING + RESIDENT FEEDBACK = OPPORTUNITY FOR SUSTAINED COMMUNITY IMPACT

THE CITY OF STONECREST GEORGIA

04 | PROGRAM SPOTLIGHT

YOUTH PROGRAMMING: DRONE SOCCER

From program offering to measurable community engagement.







TARGETED PROGRAMMING + RESIDENT FEEDBACK = OPPORTUNITY FOR SUSTAINED COMMUNITY IMPACT

THE CITY OF STONECREST GEORGIA

05 | EVENTS & COMMUNITY ENGAGEMENT

CREATING EXPERIENCES THAT CONNECT THE COMMUNITY

Fall Festival • Thanksgiving Giveaway • Light Up Stonecrest



UP NEXT

Thanksgiving Giveaway- November 14th

UP NEXT

Light Up Stonecrest- December 5th

Successful events depend on coordinated planning, timely communication, reliable vendor relationships and strong operational support.

EVENT HIGHLIGHTS

- Follow the yellow brick road to an adventure the land of Oz
- Free hot air balloon rides
- Immersive character interactions

STRONG EVENTS NEED STRONG SYSTEMS.

THE CITY OF STONECREST GEORGIA

06 | STRATEGIC OPPORTUNITIES

LEVERAGING PARTNERSHIPS, REVENUE & RESOURCES

Use partnerships and new revenue tools to expand impact and strengthen long-term sustainability.

STRATEGIC PARTNERSHIPS

Arabia Mountain Alliance, Flat Rock Archives, DeKalb County Schools, South River Alliance, Urban Forestry, and other Community partners

With Urban Forestry we can expand environmental education, stewardship and programming.

REVENUE DEVELOPMENT

Fee Study Approved
Cost recovery
Program & facility pricing
Parks-generated revenue

Create a more consistent framework for sustainable revenue.

EXTERNAL FUNDING

Grants
Corporate support
Sponsorships
Park activation opportunities

Leverage outside resources to expand services.

PROGRAM GROWTH

STEM
Wellness
Athletics
Environmental education

Grow strategically around community demand.

THE FEE STUDY CREATES AN OPPORTUNITY TO STRENGTHEN COST RECOVERY, WHILE PARTNERSHIPS, SPONSORSHIPS AND EXTERNAL FUNDING CAN EXPAND THE RESOURCES AVAILABLE TO PARKS & RECREATION.

THE CITY OF STONECREST GEORGIA

07 | OPERATIONAL EXCELLENCE

BUILDING A MORE CONSISTENT OPERATING MODEL

The goal is not more bureaucracy — it is clearer processes, accountability and service delivery.

COMMUNICATION

Establish timely and consistent communication pathways for decisions affecting Parks operations, facilities and programming.

COORDINATION

Strengthen Parks' participation in cross-departmental initiatives that affect park assets, programming and operations.

STANDARDIZATION

Establish consistent procedures for park hours, facility use, programming, events and operational requests.

COMPLIANCE

Clarify expectations, roles and escalation pathways to support consistent compliance with park rules.

CLEAR PROCESSES CREATE CLEAR ACCOUNTABILITY — AND CLEAR ACCOUNTABILITY STRENGTHENS SERVICE DELIVERY.

08 | ADMINISTRATIVE CAPACITY

STRENGTHENING THE FOUNDATION FOR GROWTH

A growing service portfolio requires leadership, coordination and organizational capacity aligned to the work.

LEADERSHIP

Establish clear department-level leadership and accountability for Parks & Recreation.

OPERATIONS

Align oversight with the full scope of parks, recreation, athletics, aquatics, events and park-related initiatives.

COORDINATION

Create a clear point of accountability for communication and coordination across departments.

STRATEGY

Connect daily operations to the Parks Master Plan, CIP, Strategic Management Plan and long-term system priorities.

A GROWING SERVICE PORTFOLIO REQUIRES GROWING ADMINISTRATIVE CAPACITY.

09 | ACTION AGENDA

90–180 DAY DEPARTMENTAL PRIORITIES

Move from opportunity to action through focused operational and strategic improvements.

01	**STRENGTHEN LEADERSHIP**	Clarify department leadership, accountability and decision pathways.
02	**STANDARDIZE OPERATIONS**	Advance SOPs, park hours, facility procedures and compliance protocols.
03	**IMPROVE COORDINATION**	Establish clearer communication pathways for park-impacting decisions and initiatives.
04	**EXPAND PARTNERSHIPS**	Advance strategic relationships with environmental, corporate, nonprofit and community partners.
05	**MEASURE IMPACT**	Track participation, program growth, events, partnerships, revenue opportunities and community outcomes.

RESPONSIVE TODAY • SUSTAINABLE TOMORROW • POSITIONED FOR LONG-TERM COMMUNITY IMPACT

CITY COUNCIL AGENDA ITEM

SUBJECT: Update on Charter Review Committee Recommendations

AGENDA SECTION: (*check all that apply*)

☒ **PRESENTATION** ☐ **PUBLIC HEARING** ☐ **CONSENT AGENDA** ☐ **OLD BUSINESS**
☐ **NEW BUSINESS** ☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

CATEGORY: (*check all that apply*)

☐ **ORDINANCE** ☐ **RESOLUTION** ☐ **CONTRACT** ☐ **POLICY** ☐ **STATUS REPORT**
☒ **OTHER, PLEASE STATE: Update**

ACTION REQUESTED: ☐ **DECISION** ☒ **DISCUSSION,** ☐ **REVIEW, or** ☐ **UPDATE ONLY**

Previously Heard Date(s): Click or tap to enter a date. & Click or tap to enter a date.

Current Work Session: Monday, November 9, 2026

Current Council Meeting: Click or tap to enter a date.

SUBMITTED BY: Joel Thibodeaux, Charter Commission Chair

PRESENTER: Joel Thibodeaux, Charter Commission Chair

PURPOSE: To provide updates on charter recommendations.

FACTS: Click or tap here to enter text.

OPTIONS: Approve, Deny, Defer Click or tap here to enter text.

RECOMMENDED ACTION: Choose an item. Click or tap here to enter text.

ATTACHMENTS:

(1) Attachment 1 - Charter Commission Recommendations Summary
(2) Attachment 2 - Click or tap here to enter text.
(3) Attachment 3 - Click or tap here to enter text.
(4) Attachment 4 - Click or tap here to enter text.
(5) Attachment 5 - Click or tap here to enter text.

Requested changes:

1. **Add: PREAMBLE** *(the following is adapted from the City of Brookhaven's current charter, with changes)* **(September 30, 2025, meeting)**

   We the people of Stonecrest, Georgia, continuously striving to ensure that our City represents our rich cultural heritage and diversity, under the constitution and laws of the state of Georgia, **in order to secure the benefits of local self-government and to provide for an honest and accountable Council-Manager government** have adopted this Charter and conferred upon the City the following powers, subject to the following restrictions, and prescribed by the following procedures and governmental structure. By this action, we secure the benefits of home rule and increased resident participation reflecting a welcoming environment, and to strive for equal opportunity among all those who call the City home by promoting social equity, improving efficiency and effectiveness, and providing for a responsive, responsible and cooperative government. We also recognize and aspire for a city where each individual shall have an equal opportunity to fully participate in the economic, cultural, and intellectual life of the city. We hold that the city will not discriminate on the basis of race, color, religion, national origin, gender, age, sexual orientation, gender expression, marital status, military status, or physical or mental disability. Therefore, be it resolved that this Charter seeks to further a government that advances justice and equity, inspires confidence, and fosters responsibility.

   Commission recommends that a preamble be added that clearly and specifically states that Stonecrest, GA has a "Council-Manager" form of government, to permanently squash any references or assertions implying that the City has either a "strong-" or "weak-" mayor form of government.

2. **SECTION 1.03. Powers and construction. (June 4, 2025, meeting)**
   37) Taxes; ad valorem. To levy and provide for the assessment, valuation, revaluation, and collection of taxes on all property subject to taxation; provided, however, that:

   (A) The millage rate imposed for ad valorem taxes on real property shall not exceed 3.35 unless ~~either (i) the millage rate is increased above such amount by resolution of the city council without voter approval through its exercise of home rule powers, or (ii)~~ a higher limit is recommended by resolution of the city council and approved by a majority of the qualified electors of the City of

Stonecrest voting on the issue, provided that the amount of millage associated with general obligation bonds or the creation of special tax districts pursuant to Article IX, Section II, Paragraph VI of the Constitution of the State of Georgia shall not count as part of the 3.35 limit since such millage is 231 already subject to approval by the electors of the city in a separate referendum; millage is already subject to approval by the electors of the city in a separate referendum;

Commission recommends strike out of (37)(A)(i) to require referendum approval to increase the millage rate limit (cap).

3. **SECTION 5.07. Audits. (June 4, 2025, meeting)**

(a) There shall be an annual independent audit of all city accounts, funds, and financial transactions by a certified public accountant selected by the city council. The audit shall be conducted according to generally accepted accounting principles. Any audit of any funds by the state or federal government may be accepted as satisfying the requirements of this charter. Copies of all audit reports shall be available at printing cost to the public.

Commission recommends that the draft language include "No later than January 31, an audit firm must be selected, or the annual audit will be assigned to the Georgia Office of Audits & Accounts. Any outsourced contract for audits shall include a clear deadline imposed for completion and presentation of the audit that is within the state's required deadline."

*Currently, the provisions of O.C.G.A. §36-81-7 require the annual audit or agreed-upon procedures reports to be submitted to the DOAA within **180 days after the close of the local government's fiscal year**.*

4. **SECTION 5.08. Homestead exemption; freeze. (June 4, 2025, meeting)**

(b) Each resident of the City of Stonecrest is granted an exemption on that person's homestead from City of Stonecrest ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is added to or removed from the homestead, the base year assessed value shall be adjusted to reflect such addition or removal, and the exemption shall be recalculated accordingly. The value of that property in excess of such exempted amount shall remain subject to taxation.

~~(f) The exemption granted by subsection (b) of this section shall apply only to taxable years 1519 2017 through 2019. Unless renewed or extended by subsequent Act of the General 1520 Assembly, the exemption granted by subsection (b) of this section shall not apply to taxable 1521 year 2020 or any subsequent taxable year.~~

Commission recommends that subsection (f) be removed an any required language be added to allow for the reinstatement of the Homestead "valuation freeze" similar to what is available to Stonecrest residents for the DeKalb County portion of the annual property tax assessment & billing.

5. **SECTION 3.03. City manager; chief administrative officer; role delineation (June 4, 2025, meeting)**

b) Based upon the firm belief that the proper, efficient, and effective administration and 304 operation of the city's council-manager form of government will be fostered by a clear definition of the roles and responsibilities of the city council, mayor pro tempore, mayor, and city manager, this section states the following principles, which are intended to be fully consistent with this article:

(2) The city manager is the full-time chief ~~executive~~ administrative officer of the city, and, as such, all department heads, except those who are appointed by and report to the city council, shall report to the city manager. The mayor, mayor pro tempore, and councilmembers shall observe the management authority of the city manager;

Commission recommends that language defining the role of the City Manager must be consistent throughout the Charter. The City Manager is designated as the Chief Administrative Officer of the City, and it should also be clear that the City has no "CEO" …the City Council <u>governs</u> and the City Manager <u>administers</u> the will of Council.

6. **ARTICLE III | EXECUTIVE BRANCH | SECTION 3.01. Powers and duties of the mayor. (September 30, 2025 & April 1, 2026 meetings)**

(a) The mayor shall:

(1) Preside over all meetings of the city council;

(2) Set the agenda for meetings of the city council after receiving input from members of the city council, the city manager, and the public; provided, however, that ~~an~~ additional item~~s~~ shall be added to the agenda upon the written request of any two members of the city council;

~~(3) Serve as the ceremonial head of the city and as its official representative to federal, state, and local governmental bodies and officials;~~

~~(4) Sign all orders, checks, and warrants for payment of money within a level of authorization as established by the city council;~~
~~(5) Execute all contracts, deeds, and other obligations of the city within a level of authorization as established by the city council;~~
~~(6) Vote in all matters before the city council as provided in subsection (a) of Section 2.10 of this charter;~~
~~(7) Make all appointments of city officers as provided by this charter, subject to confirmation by the city council;~~
~~(8) Provide supervision and guidance to the city manager;~~
~~(9) Establish oversight and policy committees of the city council and appoint no less than two council members, exclusive of the mayor, to serve thereon, subject to the direction and supervision of the mayor;~~
~~(10) Serve and be compensated accordingly; and~~
~~(11) Perform any other duties and exercise any other powers required by state or federal law or authorized by a duly adopted ordinance that is not in conflict with this charter.~~

~~(b) The mayor shall have the authority to transfer appropriations within a department, fund, service, strategy, or organizational unit, but only with approval of the city council.~~
~~(c) The mayor shall have the authority to certify that a supplemental appropriation is possible if revenue increases in excess of the amount budgeted, but only with approval of the city council.~~
~~(d) The mayor shall have all of the powers specifically granted to the mayor elsewhere in this charter regardless of whether such powers are enumerated in this section of this charter.~~
~~(e) The mayor may designate the official legal organ of the city subject to confirmation by the city council.~~

Commission recommends that language from SB 208 (original Charter) be added to Section 3.01 Powers and duties of mayor as edited above, while retaining all Section 3.01 language from SB 21 (amended charter), renumbering as follows:

1. **SB 208 language as presented above**
2. **SB 208 language as edited above**
3. **SB 21 Item 2 language**
4. **SB 21 Item 3 language**
5. **SB 21 Item 4 language**
6. **SB 21 Item 5 language**
7. **SB 21 Item 6 language**
8. **SB 21 Item 7 language**

Retain Item (b) in SB 21 Revised charter

Items 2 through 8 comprise of SB 21 Revised charter language specifically intended to limit Mayoral power provided in the SB 208 Original charter language or retained original SB 208 language and therefore should remain unchanged.