CITY OF STONECREST, GEORGIA

CITY COUNCIL WORK SESSION – AGENDA

3120 Stonecrest Blvd., Stonecrest, GA 30038

Monday, November 10, 2025 at 6:00 PM

Mayor Jazzmin Cobble

Council Member Tara Graves - District 1 ***Council Member Terry Fye - District 2***

Council Member Alecia Washington - District 3 ***Mayor Pro Tem George Turner - District 4***

Council Member Tammy Grimes - District 5

Citizen Access: Stonecrest YouTube Live Channel

I. CALL TO ORDER: George Turner, Mayor Pro-Tem

II. ROLL CALL: Sonya Isom, City Clerk

III. AGENDA DISCUSSION ITEMS

a. **For Discussion** - September 2025 Monthly Financial Report - *Lakeisha Gaines, Finance Director*

b. **For Discussion** - Proposed Fee Schedule - *Lakeisha Gaines, Finance Director*

c. **For Discussion** - Panola Road Construction Update - *Hari Karikaran, City Engineer*

d. **For Decision** - Proposal for Installation of Blue Star Marker - *Tara Graves, District 1 Councilmember*

e. **For Discussion** - FY26 Proposed Budget - *City Manager Gia Scruggs*

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.

THE CITY OF STONECREST GEORGIA

CITY COUNCIL AGENDA ITEM

SUBJECT: September 2025 Monthly Financial Report

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 to enter a date.

Current Work Session: Monday, November 10, 2025

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

SUBMITTED BY: Lakeisha Gaines, Finance Director

PRESENTER: Lakeisha Gaines, Finance Director

PURPOSE: Status Update

FACTS:

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

RECOMMENDED ACTION: Click or tap here to enter text.

ATTACHMENTS:

(1) Attachment 1 - Power Point Presentation
(2) Attachment 2 - Budget Report
(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.

September FY 2025

Financial Report

November 10, 2025

FINANCE SUMMARY

- 💰 This report is an account of financials through September 30 of FY 2025
- 💰 Revenue will increase as the year progresses, peak season begins in the Fall

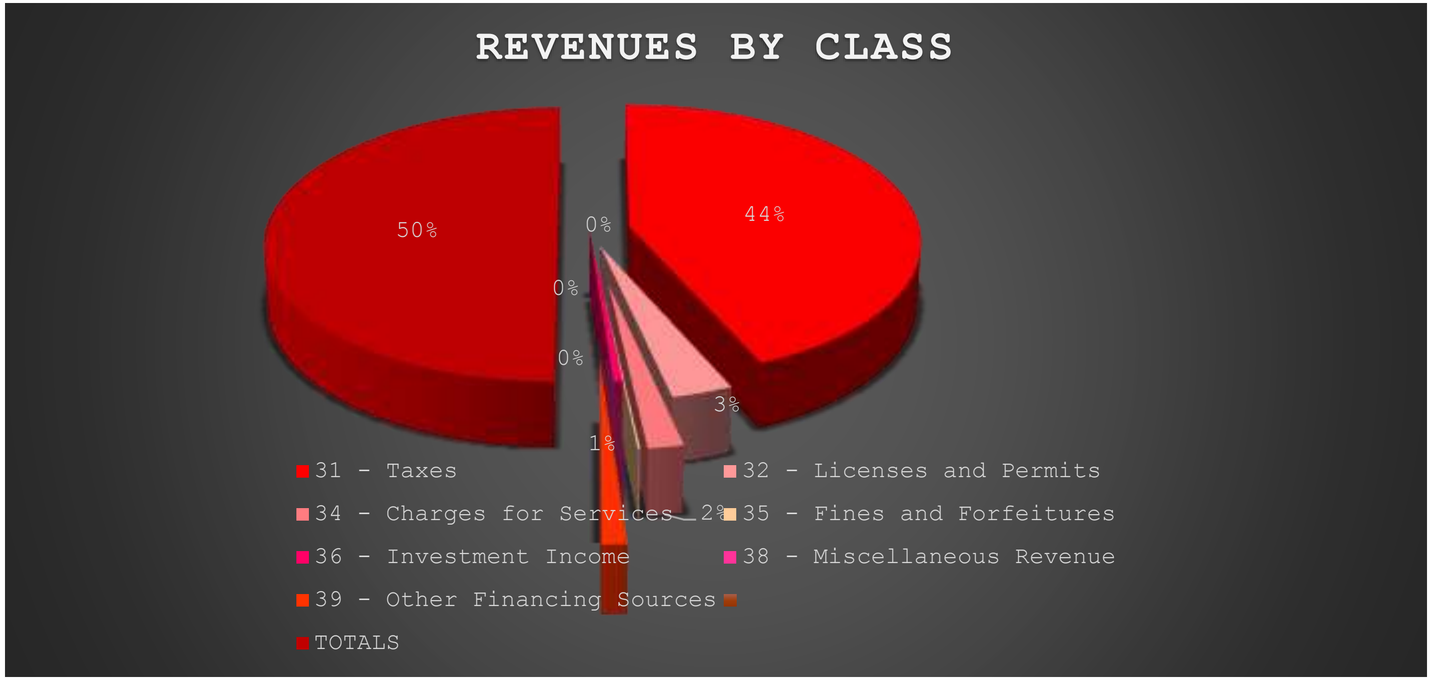
Item III. a.

GL	REVENUE DESCRIPTION	SEPTEMBER	YEAR TO DATE	FY 2025 BUDGET
311000	Real Propety-Current Year	$ 138,686.14	$ 156,111.65	$ 2,661,000.00
311100	Public Utility Tax	$ -	$ 55,689.35	$ 35,300.00
312000	Real Property-Prior Year	$ 8,915.82	$ 103,697.02	$ 75,000.00
313010	Personal Property Current	$ 42,140.07	$ 57,208.95	$ 270,700.00
313100	Motor Vehicle Tax	$ 407.68	$ 5,550.27	$ 25,000.00
313150	Title AD Valorem Tax	$ 122,275.89	$ 1,073,315.90	$ 1,130,000.00
313400	Intangible Tax Revenue (GDOR)	$ 1,349.08	$ 56,363.90	$ 35,800.00
313600	Real Estate Transfer Tax	$ 904.48	$ 25,054.76	$ 13,700.00
313710	Atlanta Gas Light (Southern Company)	$ 117,493.21	$ 352,479.36	$ 429,000.00
313720	SSEMC (Snapping Shoals)	$ -	$ 560,649.75	$ 525,000.00
313730	Xfinity/Comcast	$ -	$ 220,968.47	$ 336,000.00
313740	AT&T	$ -	$ 37,307.70	$ 100,000.00
313750	Georgia Power	$ -	$ 2,505,467.83	$ 2,200,000.00
314000	Personal Property -Prior Year	$ -	$ 7,841.35	$ 9,800.00
316100	Business & Occupational Tax	$ 66,601.14	$ 1,724,934.19	$ 2,200,000.00
316200	Insurance Premium Tax	$ -	$ -	$ 5,200,000.00
316300	Financial Institution Tax	$ -	$ 37,606.93	$ 45,000.00
319100	Election Qualifying Fees	$ -	$ 3,150.00	$ 4,000.00
319200	Election Qualifying Fees	$ -	$ -	$ -
	Class 31 - Taxes	$ 498,773.51	$ 6,983,397.38	$ 15,295,300.00
321100	Alcoholic Beverages Current	$ 675.00	$ 46,981.62	$ 275,000.00
321220	Insurance License Fee	$ -	$ 41,794.26	$ 15,000.00
321900	Other Licenses/Permits	$ -	$ -	$ 2,500.00
322000	Building Permits	$ 28,278.63	$ 369,676.39	$ 700,000.00
322020	Development Permits	$ 2,705.00	$ 28,061.00	$ 65,000.00
322050	Zoning Applications	$ 450.00	$ 13,865.00	$ 12,000.00
322990	Other	$ -	$ 400.00	$ 1,000.00
324100	Business License Penalty	$ -	$ 386.37	$ -
324500	Penalty & Interest On Delinquent Tax	$ 1,115.42	$ 9,667.00	$ 1,000.00
324510	Penalty & Interest On Delinquent Property Tax	$ -	$ -	$ 9,600.00
	Class 32 - Licenses and Permits	$ 33,224.05	$ 510,831.64	$ 1,081,100.00
334010	State Government Grant Received	$ -	$ -	$ -
334300	State Grant Capital LMIG	$ -	$ -	$ -
	Class 33 - Intergovernmental Revenue	$ -	$ -	$ -
341100	Fees, Charges	$ -	$ -	$ 17,000.00
341200	Film Permitting	$ -	$ 3,270.00	$ 10,000.00
341300	Planning & Development Fee	$ -	$ 220.00	$ 5,000.00
342000	Alcohol Beverage Excise Tax (Distributors)	$ 12,404.24	$ 101,867.89	$ 100,000.00
343000	Local Option Mixed Drink (LBD)	$ 17,541.15	$ 157,092.37	$ 175,000.00
347200	Activity Fees	$ 860.00	$ 35,265.05	$ 250,000.00
347500	Program Fees	$ 1,920.00	$ 33,900.00	$ 50,500.00
349900	Charges For Services-Other	$ -	$ -	$ 700.00
	Class 34 - Charges for Services	$ 32,725.39	$ 331,615.31	$ 608,200.00
351000	Municipal Court	$ 4,975.00	$ 35,039.34	$ 37,000.00
	Class 35 - Fines and Forfeitures	$ 4,975.00	$ 35,039.34	$ 37,000.00
361000	Interest	$ 14,224.10	$ 128,268.71	$ 157,000.00
	Class 36 - Investment Income	$ 14,224.10	$ 128,268.71	$ 157,000.00
389000	Other Miscellaneous Revenue	$ 9,054.34	$ 120,575.64	$ -
	Class 38 - Miscellaneous Revenue	$ 9,054.34	$ 120,575.64	$ -
391200	Transfer from Motel (37.5%) Non-Restricted	$ -	$ -	$ 417,800.00
	Class 39 - Othering Financing Sources	$ -	$ -	$ 417,800.00
	TOTALS	$ 592,976.39	$ 8,109,728.02	$ 17,596,400.00

SEPTEMBER 2025 REVENUE BY CLASS

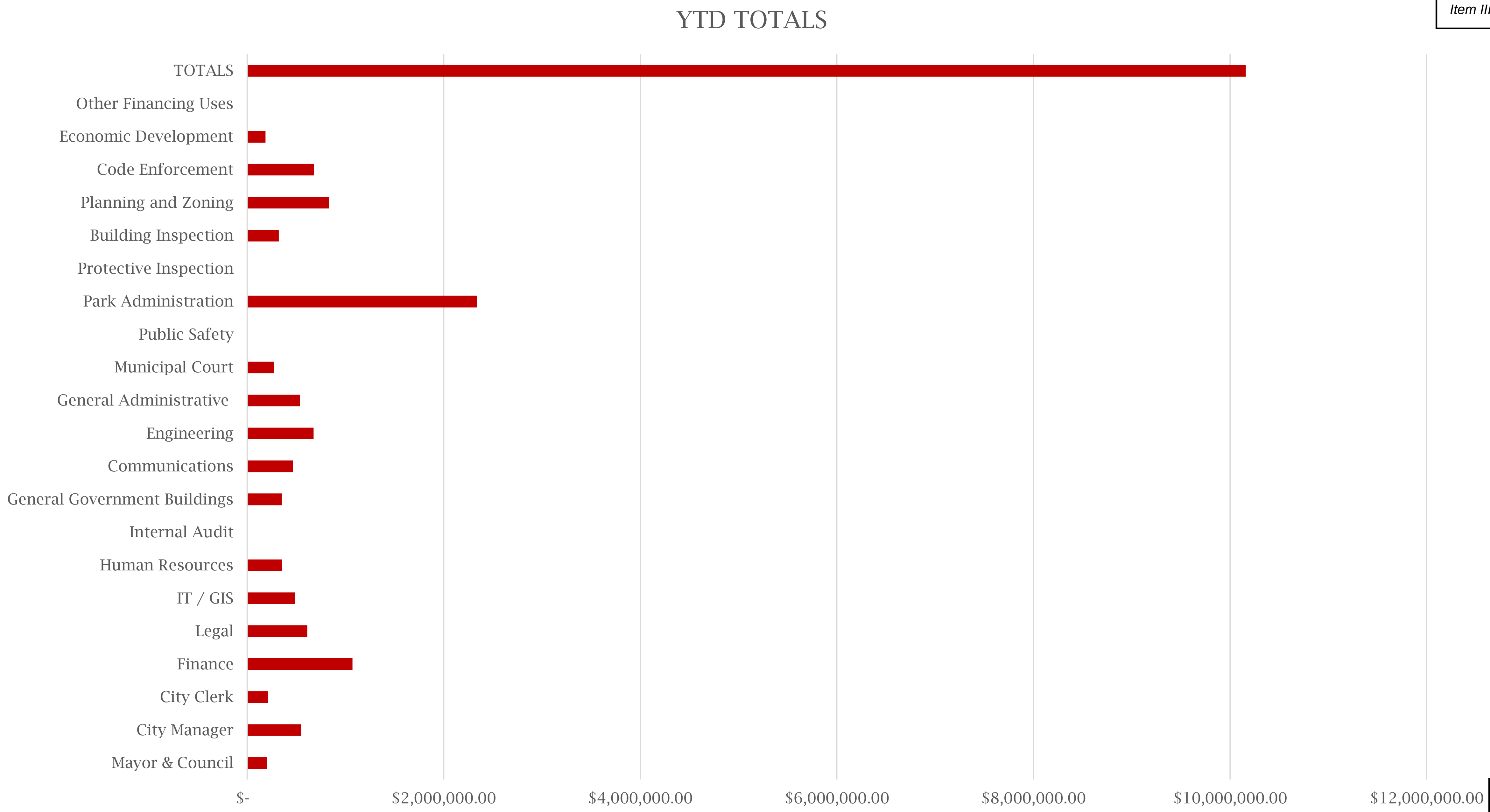
Item III. a.

CLASS	BUDGET	SEPTEMBER	YTD SPENT
31 - Taxes	$ 15,295,300.00	$ 498,773.51	$ 6,983,397.38
32 - Licenses and Permits	$ 1,081,100.00	$ 33,224.05	$ 510,831.64
34 - Charges for Services	$ 608,200.00	$ 32,725.39	$ 331,615.31
35 - Fines and Forfeitures	$ 37,000.00	$ 4,975.00	$ 35,039.34
36 - Investment Income	$ 157,000.00	$ 14,224.10	$ 128,268.71
38 - Miscellaneous Revenue	$ -	$ 9,054.34	$ 120,575.64
39 - Other Financing Sources	$ 417,800.00	$ -	$ -
TOTALS	$ 17,596,400.00	$ 592,976.39	$ 8,109,728.02



SEPTEMBER 2025 EXPENSES BY DEPARTMENT

DEPARTMENT	BUDGET	YTD TOTALS
Mayor & Council	$ 529,100.00	$ 202,344.54
City Manager	$ 860,300.00	$ 549,420.21
City Clerk	$ 509,300.00	$ 214,000.45
Finance	$ 2,177,300.00	$ 1,071,380.30
Legal	$ 750,000.00	$ 610,801.50
IT / GIS	$ 692,500.00	$ 486,810.78
Human Resources	$ 495,300.00	$ 357,510.70
Internal Audit	$ 149,400.00	$ -
General Government Buildings	$ 425,500.00	$ 353,613.74
Communications	$ 891,000.00	$ 466,419.39
Engineering	$ 1,077,000.00	$ 675,051.73
General Administrative	$ 719,800.00	$ 537,492.86
Municipal Court	$ 456,200.00	$ 274,447.20
Public Safety	$ 210,400.00	$ -
Park Administration	$ 3,776,000.00	$ 2,337,565.74
Protective Inspection	$ -	$ -
Building Inspection	$ 559,200.00	$ 321,675.16
Planning and Zoning	$ 1,712,800.00	$ 832,889.16
Code Enforcement	$ 1,011,700.00	$ 680,240.10
Economic Development	$ 593,600.00	$ 187,379.90
Other Financing Uses	$ -	$ 20.00
TOTALS	**$ 17,596,400.00**	**$ 10,159,063.46**


YTD TOTALS
TOTALS
Other Financing Uses
Economic Development
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Planning and Zoning
Building Inspection
Protective Inspection
Park Administration
Public Safety
Municipal Court
General Administrative
Engineering
Communications
General Government Buildings
Internal Audit
Human Resources
IT / GIS
Legal
Finance
City Clerk
City Manager
Mayor & Council
$-
$2,000,000.00
$4,000,000.00
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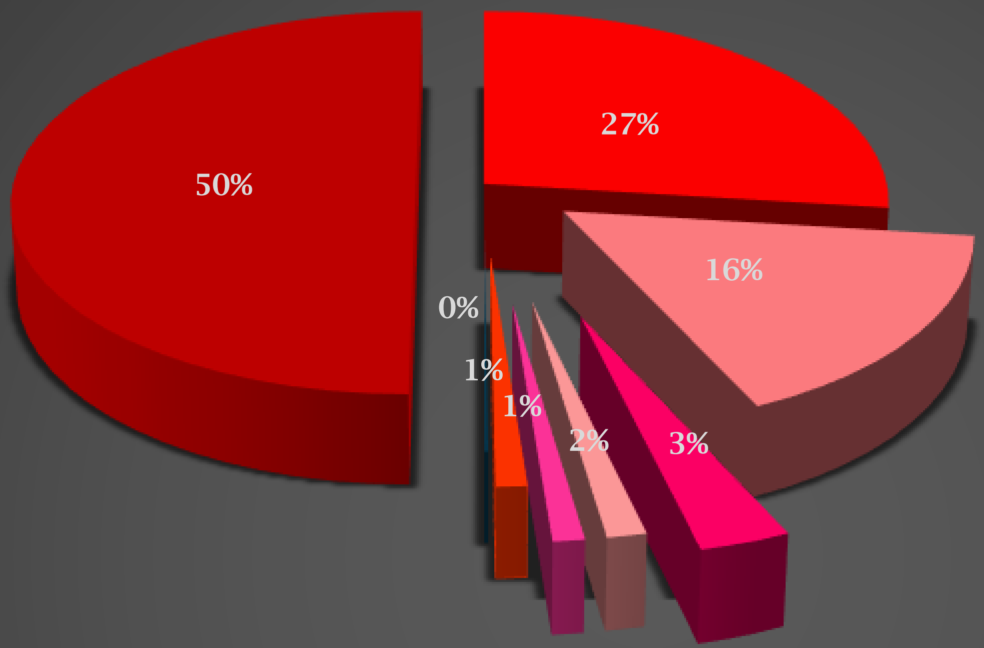
EXPENSES BY CLASS

Item III. a.

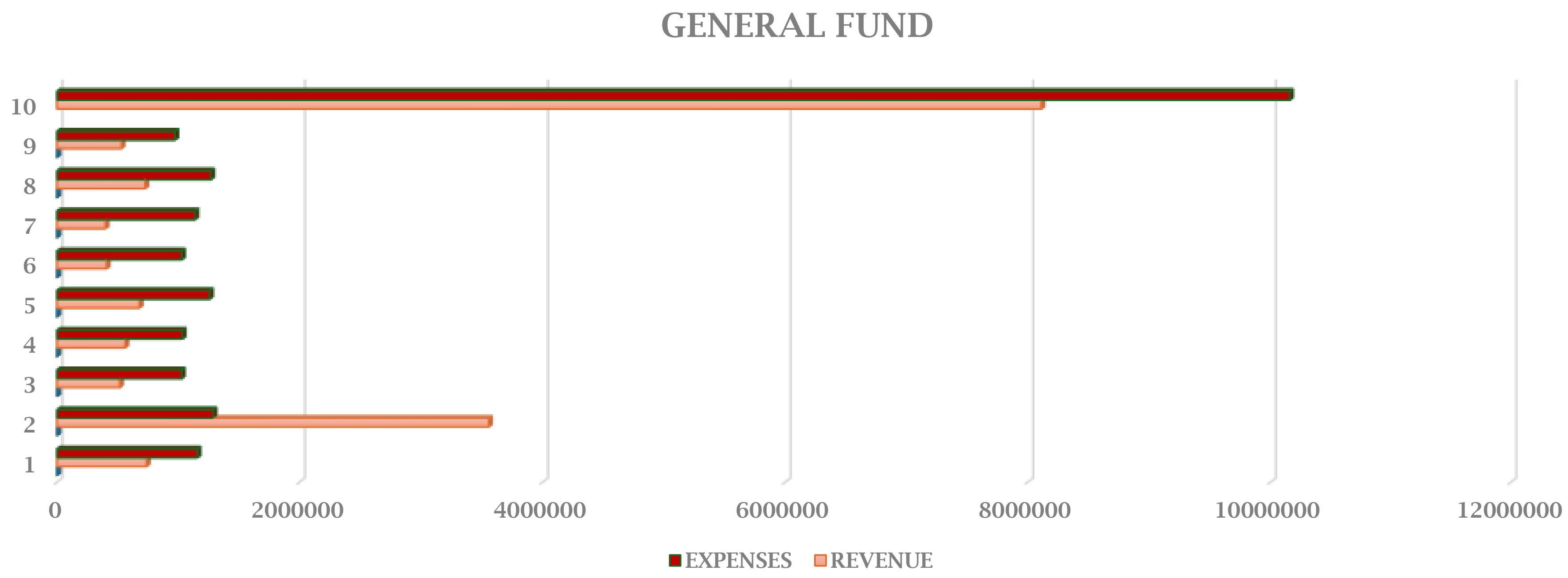


- 51 - Personnel Services and Employee Benefits
- 52 - Purchased / Contracted Services
- 53 - Supplies
- 54 - Capital Outlays
- 57 - Other Costs
- 58 - Debt Service
- 62 - Special Items
- TOTALS

	51	52	53	54	55	57	58	TOTALS
1310	$ 158,968.59	$ 20,079.00	$ 23,296.95	$ -	$ -	$ -	$ -	$ 202,344.54
1320	$ 533,536.62	$ 6,371.29	$ 9,512.30	$ -	$ -	$ -	$ -	$ 549,420.21
1330	$ 179,495.11	$ 31,046.82	$ 3,458.52	$ -	$ -	$ -	$ -	$ 214,000.45
1510	$ 773,953.68	$ 293,809.90	$ 3,616.72	$ -	$ -	$ -	$ -	$ 1,071,380.30
1530	$ -	$ 610,801.50	$ -	$ -	$ -	$ -	$ -	$ 610,801.50
1535	$ -	$ 353,983.87	$ 6,642.03	$ 126,184.88	$ -	$ -	$ -	$ 486,810.78
1540	$ 290,518.11	$ 60,871.40	$ 6,121.19	$ -	$ -	$ -	$ -	$ 357,510.70
1560	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
1565	$ -	$ 290,801.86	$ 11,783.50	$ 51,028.38	$ -	$ -	$ -	$ 353,613.74
1570	$ 413,445.44	$ 38,168.39	$ 1,802.18	$ 13,003.38	$ -	$ -	$ -	$ 466,419.39
1575	$ 98,518.98	$ 576,532.75	$ -	$ -	$ -	$ -	$ -	$ 675,051.73
1595	$ -	$ 418,281.08	$ 93,211.78	$ -	$ -	$ 26,000.00	$ -	$ 537,492.86
2650	$ 123,486.98	$ 100,388.20	$ 1,865.84	$ -	$ -	$ 48,706.18	$ -	$ 274,447.20
3100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
6210	$ 1,395,231.74	$ 425,520.56	$ 454,439.58	$ 62,373.86	$ -	$ -	$ -	$ 2,337,565.74
7220	$ 295,121.90	$ 21,326.91	$ 831.19	$ 4,395.16	$ -	$ -	$ -	$ 321,675.16
7410	$ 793,276.92	$ 38,790.90	$ 821.34	$ -	$ -	$ -	$ -	$ 832,889.16
7420	$ 647,010.83	$ 8,657.72	$ 2,595.75	$ 21,975.80	$ -	$ -	$ -	$ [illegible]
7500	$ 185,949.24	$ 1,114.12	$ 316.54	$ -	$ -	$ -	$ -	$ [illegible]
9000	$ -	$ -	$ -	$ -	$ -	$ 20.00	$ -	$ [illegible]
TOTALS	$ 5,888,514.14	$ 3,296,546.27	$ 620,315.41	$ 278,961.46	$ -	$ 74,726.18	$ -	$ 10,159,063.46

SEPTEMBER 2025 REVENUE VS EXPENSES

	REVENUE	EXPENSES
January	$ 736,721.03	$ 1,155,729.29
February	$ 3,556,563.56	$ 1,286,352.01
March	$ 516,186.78	$ 1,025,442.02
April	$ 560,836.19	$ 1,033,478.66
May	$ 678,487.63	$ 1,256,524.42
June	$ 407,767.54	$ 1,026,463.36
July	$ 398,252.31	$ 1,136,549.46
August	$ 724,936.68	$ 1,267,176.06
September	$ 529,976.30	$ 971,709.18
	$ 8,109,728.02	$ 10,159,424.46



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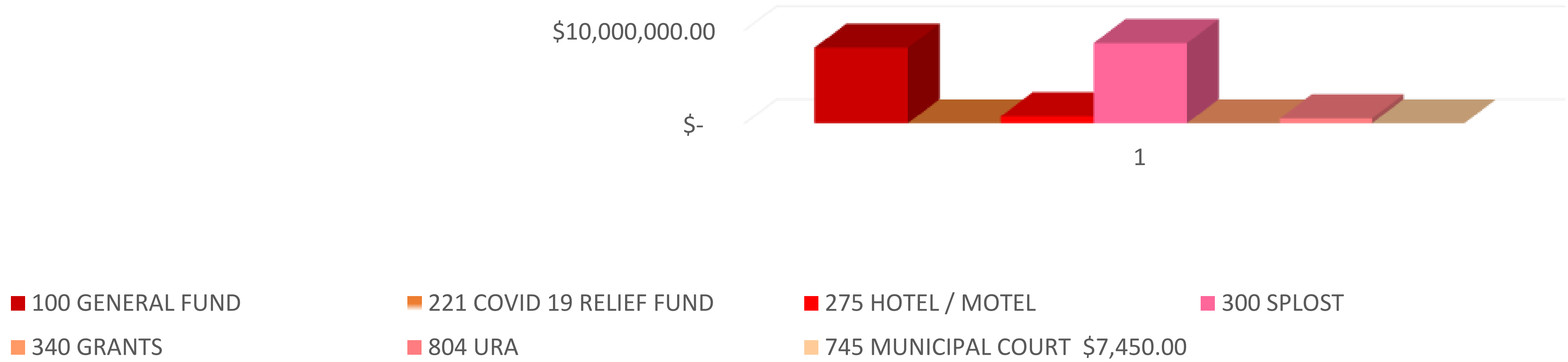
SEPTEMBER 2025 OTHER REVENUES

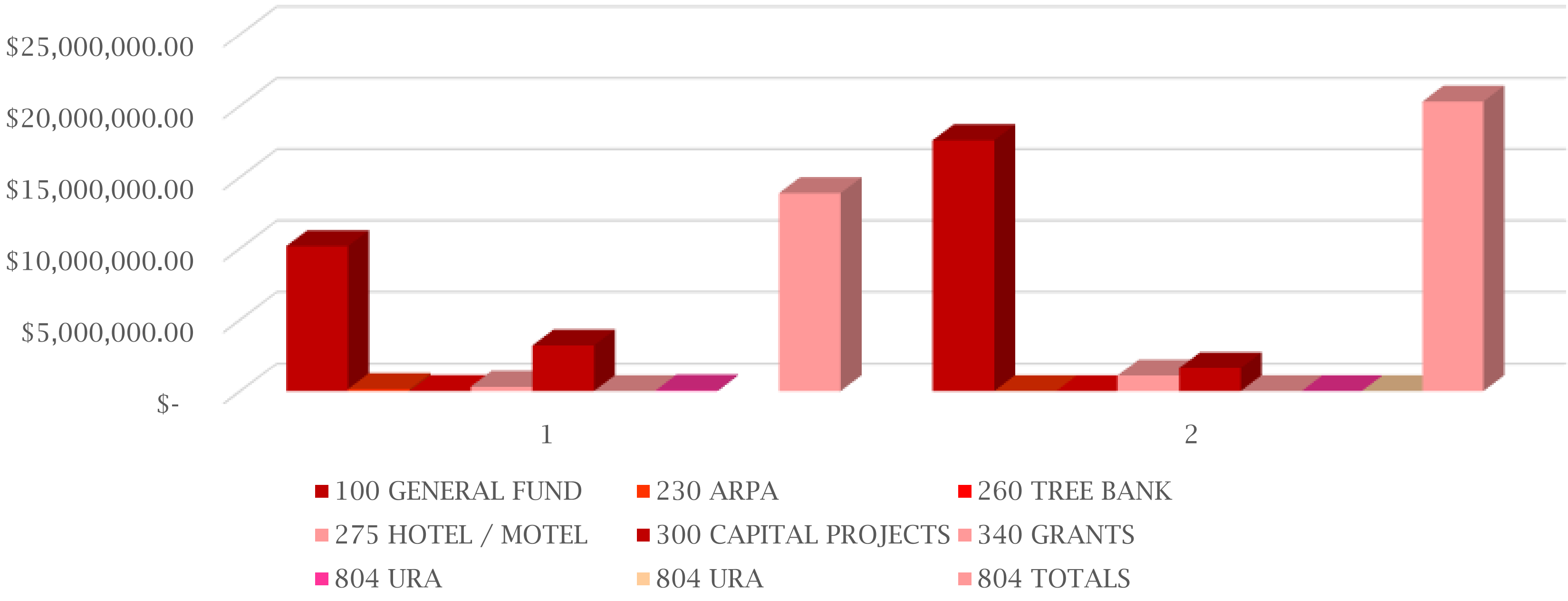
FUND	DESCRIPTION	YEAR TO DATE	FY 2025 BUDGET
100	GENERAL FUND	$ 8,109,728.02	$ 17,596,400.00
221	COVID 19 RELIEF FUND	$ 1,500.00	$ -
275	HOTEL / MOTEL	$ 737,851.89	$ -
300	SPLOST	$ 8,599,546.00	$ -
340	GRANTS	$ 2,500.00	$ -
745	MUNICIPAL COURT	$ 7,450.00	
804	URA	$ 521,158.29	$ -
			0
	TOTALS	$ 17,979,734.20	$ 17,596,400.00



Item III. a.

AUGUST 2025 OTHER EXPENSES

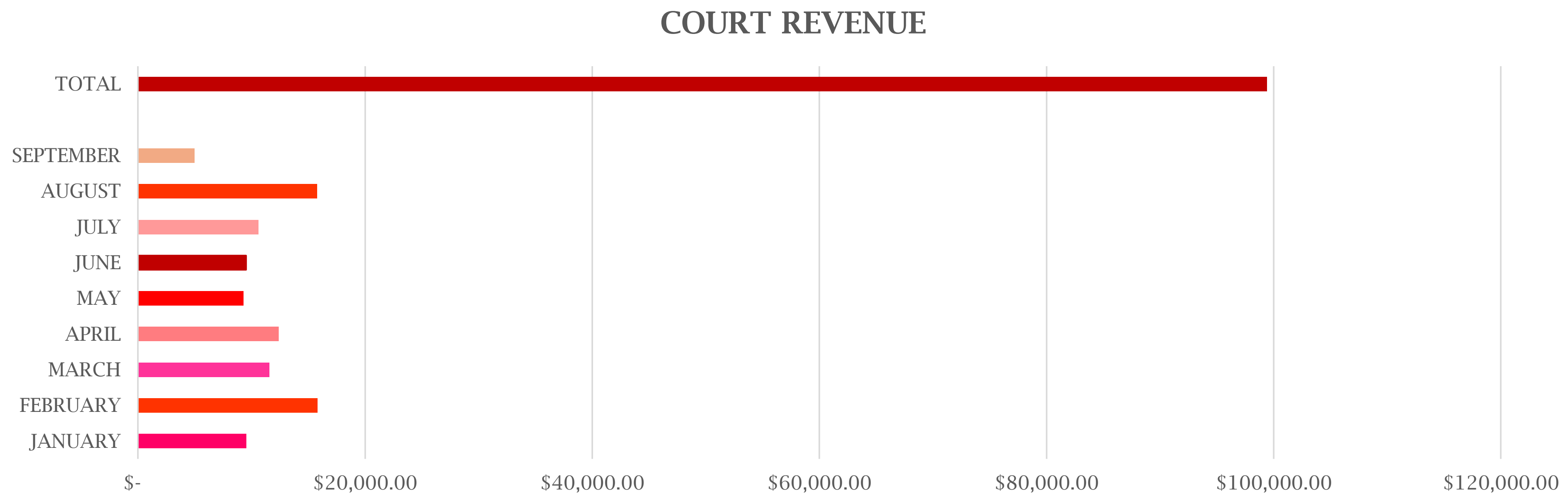
FUND	DESCRIPTION	YEAR TO DATE	FY 2025 BUDGET
100	GENERAL FUND	$ 10,159,424.46	$ 17,569,075.00
230	ARPA	$ 142,275.00	$ -
260	TREE BANK	$ 8,132.50	$ -
275	HOTEL / MOTEL	$ 306,468.76	$ 1,100,000.00
300	CAPITAL PROJECTS	$ 3,214,145.89	$ 1,630,000.00
340	GRANTS	$ 1,046.57	$ -
804	URA	$ 56,063.04	$ -
			0
	TOTALS	$ 13,887,556.22	$ 20,299,075.00



SEPTEMBER 2025 COURT REVENUE

Item III. a.

MONTH	AMOUNT
JANUARY	$ 9,526.17
FEBRUARY	$ 15,795.00
MARCH	$ 11,560.59
APRIL	$ 12,387.52
MAY	$ 9,272.00
JUNE	$ 9,518.15
JULY	$ 10,580.23
AUGUST	$ 15,765.30
SEPTEMBER	$ 4,975.00
TOTAL	**$ 99,379.96**



FINANCE

Item III. a.

- Finance is continuing to streamline processes to ensure efficiency and accuracy in all of our processes
- The Finance Department is working diligently to correct any all discrepancies and transactions but this is a timely and tedious process
- AP Automation is in the final stages of implementation
- Procurement is hiring for a Purchasing Specialist III
- Finance is setting up processes to ensure that FY25 is closed out properly

PROJECT/PROCUREMENT TITLE	DEPARTMENT	TYPE OF SERVICES/COMMODITY	VENDOR/CONTRACTOR	CONTRACT AWARD AMOUNT/PROJECT ESTIMATE	CONTRACT TYPE	SOLICITATION ADVERTISEMENT DATE	BIDS DUE DATE	STATUS	ANTICIPATED DATE TO PRESENT TO ...CIL ...D TO CITY COUNCIL FOR AWARD
FAIRINGTON PARK EXERCISE EQUIPMENT SUPPLY AND INSTALLATION SERVICES **(ITB-0008-25 REBID)**	PARK'S AND REC'S	EQUIPMENT	JEN JAX, LLC	$39,937.13	PURCHASE ORDER	6/25/2025	8/11/2025	**COMPLETED: NTP AND PO ISSUED 10/2/25**	**N/A**
GATEWAY MONUMENT AND PARK IDENTIFICATION SIGNAGE **(CITB-0006-25)**	ENGINEERING	CONTRACTUAL SERVICES	RECOMMENDED CONTRACTOR: RITE LITE SIGNS, INC.	TBD	PURCHASE ORDER	7/18/2025	8/28/2025	**RECOMMENDATION FOR AWARD TO BE PRESENTED TO CITY COUNCIL 10/27/25**	**10/27/25**
SOUTHEAST ATHLETIC COMPLEX PARKING LOT PROJECT **(CITB-0005-25)**	PARK'S AND REC'S/ENGINEERING	CONSTRUCTION	RECOMMENDED CONTRACTOR: SUMMIT CONSTRUCTION & DEVELOPMENT, LLC	$779,932.60	CONSTRUCTION AGREEMENT	5/9/2025	6/23/2025	**RECOMMENDATION TO AWARD POSTED ON BID NET. RECOMMENDATION FOR AWARD TO BE PRESENTED TO CITY COUNCIL ON HOLD**	**ON HOLD**
SALEM PARK AND FAIRINGTON PARK GAZEBO **(CITB-0009-25)**	PARK'S AND REC'S / ENGINEERING	EQUIPMENT	RECOMMENDED CONTRACTOR: COLLINS GENERAL CONSTRUCTION, LLC	TBD	PURCHASE ORDER	7/29/2025	9/9/2025	**RECOMMENDATION FOR AWARD TO BE PRESENTED TO CITY COUNCIL 10/27/25**	**10/27/2025**
FAIRINGTON ROAD SIDEWALK PROJECT (**CITB-0014-25 REBID**)	ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	**9/30/2025**	**11/12/2025**	**RECOMMENDATION TO AWARD TO BE PRESENTED TO CITY COUNCIL: 11/24/25 (ANTICIPATED)**	TBD
NEW WALKING TRAILS SALEM AND FAIRINGTON PARK (**RFP-0012-25**)	ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	**ANTICIPATED SOLICITATION RELEASE DATE: 10/20/25 - 10/24/25**	TBD
SIDEWALK DESIGN SERVICES (SALEM ROAD, IRIS SRIVE, PHILLIPS ROAD) (**RFP-0010-25**)	ENGINEERING	VARIOUS SIDEWALK DESIGNS	TBD	TBD	PROFESSIONAL SERVICES	9/10/2025	10/22/2025	**PROPOSALS DUE: 10/31/25, EVALUATION OF PROPOSALS: TBD, RECOMMENDATION FOR AWARD TO CITY COUNCILD: 11/24/25 (ANTICIPATED)**	TBD
ON-CALL PLUMBING	FACILITIES	CONTRACTED SERVICES	TBD	TBD	GENERAL SERVICES	TBD	TBD	SOLICITATION DRAFT IN PROGRESS	TBD
SALEM PARK RESTROOM CONSTRUCTION	PARK'S & REC'S /ENGINEERING	CONSTRUCTION SERVICES	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
SEWERLINE EXTENSION CONSTRUCTION	ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
SOUTHEAST ATHLETIC COMPLEX CONSTRUCTION	PARK'S & REC'S /ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
SOUTHEAST ATHLETIC COMPLEX RESTROOM ADDITIONS	PARK'S & REC'S /ENGINEERING	CONSTRUCTION	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
FAIRINGTON PARK & BROWNS MILLS EXISTING PARKING LOT PAVING	PARK'S & REC'S /ENGINEERING	CONTRACTED SERVICES	TBD	TBD	GENERAL SERVICES / PURCHASE ORDER	TBD	TBD	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
BROWNS MILL PICKEL BALL COURT	PARK'S & REC'S /ENGINEERING	CONSTRUCTION/ CONTRACTED SERVICES	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
BROWNS MILL BUILDING EXPANSION (OFFICES AND CLASS ROOM)	PARK'S & REC'S /ENGINEERING	CONSTRUCTION/ CONTRACTED SERVICES	TBD	TBD	CONSTRUCTION AGREEMENT	TBD	TBD	PENDING RECEIPT OF SOLICITATION REQUEST AND SUPPORTING DOCUMENTS FROM ENGINEERING	TBD
INSTALLATION OF RAPID FLASHING BEACONS AND YELLOW FLASHING BEACONS **(ITB-0011-25)**	ENGINEERING	CONTRACTUAL SERVICES	TBD	TBD	PURCHASE ORDER	9/12/2025	10/24/2025	**BIDS DUE: 11/03/25, RECOMMENDATION TO CITY COUNCIL 11/24/25 (ANTICIPATED)**	**11/24/2025**
PARKS, SPORTS FIELDS, AND TRAILS LANDSCAPE AND MAINTENANCE SERVICES **(ITB-0013-25)**	PARK'S AND REC'S	CONTRACTED SERVICES	TBD	TBD	GENERAL SERVICES CONTRACT / PURCHASE ORDER	9/5/2025	10/16/2025	**BIDS DUE: 10/16/2025, RECOMMENDATION FOR AWARD TO CITY COUNCIL: 11/24/25 (ANTICIPATED)**	**11/2**

THE CITY OF
STONECREST
GEORGIA

City of Stonecrest, GA

Budget Report
Account Summary
For Fiscal: 2025 Period Ending: 09/30/2025

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - General Fund								
Department: 1000 - No Department								
Class: 31 - Taxes								
100-1000-311000	Real Property - Current Year	2,661,000.00	2,661,000.00	138,686.14	156,111.65	0.00	-2,504,888.35	94.13 %
100-1000-311100	Public Utility Tax	35,300.00	35,300.00	0.00	55,689.35	0.00	20,389.35	157.76 %
100-1000-312000	Real Property - Prior Year	75,000.00	75,000.00	8,915.82	103,697.02	0.00	28,697.02	138.26 %
100-1000-313010	Personal Property - Current Year	270,700.00	270,700.00	42,140.07	57,208.95	0.00	-213,491.05	78.87 %
100-1000-313100	Motor Vehicle Tax	25,000.00	25,000.00	407.68	5,550.27	0.00	-19,449.73	77.80 %
100-1000-313150	Title Ad Valorem Tax	1,130,000.00	1,130,000.00	122,275.89	1,073,315.90	0.00	-56,684.10	5.02 %
100-1000-313400	Intangible Tax Revenue	35,800.00	35,800.00	1,349.08	56,363.90	0.00	20,563.90	157.44 %
100-1000-313600	Real Estate Transfer Tax	13,700.00	13,700.00	904.48	25,054.76	0.00	11,354.76	182.88 %
100-1000-313710	Atlanta Gas Light (Southern Co.)	429,000.00	429,000.00	117,493.12	352,479.36	0.00	-76,520.64	17.84 %
100-1000-313720	Snapping Shoals EMC	525,000.00	525,000.00	0.00	560,649.75	0.00	35,649.75	106.79 %
100-1000-313730	Xfinity/Comcast	336,000.00	336,000.00	0.00	220,968.47	0.00	-115,031.53	34.24 %
100-1000-313740	At&t	100,000.00	100,000.00	0.00	37,307.70	0.00	-62,692.30	62.69 %
100-1000-313750	Georgia Power	2,200,000.00	2,200,000.00	0.00	2,505,467.83	0.00	305,467.83	113.88 %
100-1000-314000	Personal Property - Prior Year	9,800.00	9,800.00	0.00	7,841.35	0.00	-1,958.65	19.99 %
100-1000-316100	Business & Occupation Taxes	2,200,000.00	2,200,000.00	66,601.14	1,724,934.19	0.00	-475,065.81	21.59 %
100-1000-316200	Insurance Premium Tax	5,200,000.00	5,200,000.00	0.00	0.00	0.00	-5,200,000.00	100.00 %
100-1000-316300	Financial Institutions Taxes	45,000.00	45,000.00	0.00	37,606.93	0.00	-7,393.07	16.43 %
100-1000-319100	Election Qualifying Fee	2,700.00	0.00	0.00	3,150.00	0.00	3,150.00	0.00 %
100-1000-319200	Election Qualifying Fee	4,000.00	4,000.00	0.00	0.00	0.00	-4,000.00	100.00 %
	Class: 31 - Taxes Total:	**15,298,000.00**	**15,295,300.00**	**498,773.42**	**6,983,397.38**	**0.00**	**-8,311,902.62**	**54.34%**
Class: 32 - Licenses and Permits								
100-1000-321100	Alcoholic Beverages Current Year	275,000.00	275,000.00	675.00	46,981.62	0.00	-228,018.38	82.92 %
100-1000-321220	Insurance License Fee	15,000.00	15,000.00	0.00	41,794.26	0.00	26,794.26	278.63 %
100-1000-321900	Other Licenses/Permits	2,500.00	2,500.00	0.00	0.00	0.00	-2,500.00	100.00 %
100-1000-322000	Building Permits	700,000.00	700,000.00	28,278.63	369,676.39	0.00	-330,323.61	47.19 %
100-1000-322020	Development Permits	65,000.00	65,000.00	2,705.00	28,061.00	0.00	-36,939.00	56.83 %
100-1000-322050	Zoning Applications	12,000.00	12,000.00	450.00	13,865.00	0.00	1,865.00	115.54 %
100-1000-322990	Other	1,000.00	1,000.00	0.00	400.00	0.00	-600.00	60.00 %
100-1000-324100	Business License Penalty	0.00	0.00	0.00	386.37	0.00	386.37	0.00 %
100-1000-324500	Penalty & Interest On Delinquent Tax	1,000.00	1,000.00	1,115.42	9,667.00	0.00	8,667.00	966.70 %
100-1000-324510	Penalty & Interest On Delinquent Property Tax	9,600.00	9,600.00	0.00	0.00	0.00	-9,600.00	100.00 %
	Class: 32 - Licenses and Permits Total:	**1,081,100.00**	**1,081,100.00**	**33,224.05**	**510,831.64**	**0.00**	**-570,268.36**	**52.75%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Class: 34 - Charges for Services								
100-1000-341100	Fees, Charges	17,000.00	17,000.00	0.00	0.00	0.00	-17,000.00	100.00 %
100-1000-341200	Film Permitting	10,000.00	10,000.00	0.00	3,270.00	0.00	-6,730.00	67.30 %
100-1000-341300	Planning And Development Fees	5,000.00	5,000.00	0.00	220.00	0.00	-4,780.00	95.60 %
100-1000-342000	Alcoholic Beverage Excise Tax	100,000.00	100,000.00	12,404.24	101,867.89	0.00	1,867.89	101.87 %
100-1000-343000	Local Option Mixed Drink	175,000.00	175,000.00	17,541.15	157,092.37	0.00	-17,907.63	10.23 %
100-1000-347200	Activity Fees	250,000.00	250,000.00	860.00	35,265.05	0.00	-214,734.95	85.89 %
100-1000-347500	Program Fees	50,500.00	50,500.00	1,920.00	33,900.00	0.00	-16,600.00	32.87 %
100-1000-349900	Charges For Services - Other	700.00	700.00	0.00	0.00	0.00	-700.00	100.00 %
	Class: 34 - Charges for Services Total:	**608,200.00**	**608,200.00**	**32,725.39**	**331,615.31**	**0.00**	**-276,584.69**	**45.48%**
Class: 35 - Fines and Forfeitures								
100-1000-351000	Municipal Court	37,000.00	37,000.00	4,975.00	35,039.34	0.00	-1,960.66	5.30 %
	Class: 35 - Fines and Forfeitures Total:	**37,000.00**	**37,000.00**	**4,975.00**	**35,039.34**	**0.00**	**-1,960.66**	**5.30%**
Class: 36 - Investment Income								
100-1000-361000	Interest	157,000.00	157,000.00	14,224.10	128,268.71	0.00	-28,731.29	18.30 %
	Class: 36 - Investment Income Total:	**157,000.00**	**157,000.00**	**14,224.10**	**128,268.71**	**0.00**	**-28,731.29**	**18.30%**
Class: 38 - Miscellaneous Revenue								
100-1000-383000	Reimbursement For Damaged Property	0.00	0.00	8,870.50	10,715.00	0.00	10,715.00	0.00 %
100-1000-389000	Other Miscellaneous Revenue	500,000.00	0.00	183.84	109,860.64	0.00	109,860.64	0.00 %
	Class: 38 - Miscellaneous Revenue Total:	**500,000.00**	**0.00**	**9,054.34**	**120,575.64**	**0.00**	**120,575.64**	**0.00%**
Class: 39 - Other Financing Sources								
100-1000-391200	Transfer From Hotel	415,300.00	415,300.00	0.00	0.00	0.00	-415,300.00	100.00 %
100-1000-391310	Open Records Fees	2,500.00	2,500.00	0.00	0.00	0.00	-2,500.00	100.00 %
	Class: 39 - Other Financing Sources Total:	**417,800.00**	**417,800.00**	**0.00**	**0.00**	**0.00**	**-417,800.00**	**100.00%**
	Department: 1000 - No Department Total:	**18,099,100.00**	**17,596,400.00**	**592,976.30**	**8,109,728.02**	**0.00**	**-9,486,671.98**	**53.91%**
Department: 1310 - Mayor & Council								
Class: 51 - Personnel Services and Employee Benefits								
100-1310-511100	Regular Salaries	170,000.00	170,000.00	13,301.29	124,947.86	0.00	45,052.14	26.50 %
100-1310-512000	Fica/Medicare	13,000.00	13,000.00	1,001.75	9,411.85	0.00	3,588.15	27.60 %
100-1310-512100	Group Insurance	13,000.00	13,000.00	879.76	8,797.60	0.00	4,202.40	32.33 %
100-1310-512400	Retirement	22,100.00	22,100.00	1,663.13	15,560.47	0.00	6,539.53	29.59 %
100-1310-512600	Unemployment Expense	2,000.00	2,000.00	0.00	250.81	0.00	1,749.19	87.46 %
100-1310-512700	Workers Comp	2,000.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**222,100.00**	**222,100.00**	**16,845.93**	**158,968.59**	**0.00**	**63,131.41**	**28.42%**
Class: 52 - Purchased/Contracted Services								
100-1310-521050	Uniforms	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
100-1310-521200	Professional Services	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	100.00 %
100-1310-521800	Security	0.00	0.00	0.00	4,050.75	0.00	-4,050.75	0.00 %
100-1310-523300	Advertising	10,000.00	10,000.00	0.00	1,600.00	0.00	8,400.00	84.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-1310-523500	Travel Expense	15,000.00	15,000.00	0.00	2,000.00	0.00	13,000.00	86.67 %
100-1310-523520	Travel - District 1	5,000.00	5,000.00	0.00	507.44	0.00	4,492.56	89.85 %
100-1310-523530	Travel - District 2	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
100-1310-523540	Travel - District 3	5,000.00	5,000.00	0.00	490.15	0.00	4,509.85	90.20 %
100-1310-523550	Travel - District 4	5,000.00	5,000.00	0.00	384.80	0.00	4,615.20	92.30 %
100-1310-523560	Travel - District 5	5,000.00	5,000.00	0.00	418.12	0.00	4,581.88	91.64 %
100-1310-523590	Mayor Travel Expenses	15,000.00	15,000.00	0.00	2,291.00	0.00	12,709.00	84.73 %
100-1310-523600	Dues & Fees	18,000.00	18,000.00	0.00	5,000.00	-5,000.00	18,000.00	100.00 %
100-1310-523740	Education & Training - D1	5,000.00	5,000.00	0.00	1,010.00	0.00	3,990.00	79.80 %
100-1310-523750	Education & Training - D2	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
100-1310-523760	Education & Training - D3	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
100-1310-523770	Education & Training - D4	5,000.00	5,000.00	0.00	2,326.74	0.00	2,673.26	53.47 %
100-1310-523780	Education & Training - D5	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
100-1310-523790	Education & Training - Mayor	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
	Class: 52 - Purchased/Contracted Services Total:	**144,000.00**	**144,000.00**	**0.00**	**20,079.00**	**-5,000.00**	**128,921.00**	**89.53%**
Class: 53 - Supplies								
100-1310-531000	Operating Supplies	3,000.00	3,000.00	0.00	1,594.48	0.00	1,405.52	46.85 %
100-1310-531710	District Expenses - D1	3,000.00	3,000.00	0.00	4,008.70	0.00	-1,008.70	-33.62 %
100-1310-531720	District Expenses - D2	3,000.00	3,000.00	0.00	2,150.00	0.00	850.00	28.33 %
100-1310-531730	District Expenses - D3	3,000.00	3,000.00	0.00	3,588.95	0.00	-588.95	-19.63 %
100-1310-531740	District Expenses - D4	3,000.00	3,000.00	0.00	480.00	-480.00	3,000.00	100.00 %
100-1310-531760	District Expenses - D5	3,000.00	3,000.00	421.84	2,439.63	255.12	305.25	10.18 %
100-1310-531770	Citywide Mayor Expense	5,000.00	5,000.00	0.00	401.33	0.00	4,598.67	91.97 %
100-1310-531800	Mayor Initiatives	75,000.00	75,000.00	79.98	7,060.82	0.00	67,939.18	90.59 %
100-1310-531820	Sponsorships	15,000.00	15,000.00	0.00	1,170.69	0.00	13,829.31	92.20 %
100-1310-531910	District Initiatives - D2 & Reimbursements	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
100-1310-531920	District Initiatives - D3 & Reimbursements	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
100-1310-531930	District Initiatives - D4 & Reimbursements	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
100-1310-531940	District Initiatives - D5 & Reimbursements	10,000.00	10,000.00	0.00	284.27	0.00	9,715.73	97.16 %
100-1310-531950	District Initiatives - D1 & Reimbursements	10,000.00	10,000.00	0.00	118.08	319.39	9,562.53	95.63 %
	Class: 53 - Supplies Total:	**163,000.00**	**163,000.00**	**501.82**	**23,296.95**	**94.51**	**139,608.54**	**85.65%**
	Department: 1310 - Mayor & Council Total:	**529,100.00**	**529,100.00**	**17,347.75**	**202,344.54**	**-4,905.49**	**331,660.95**	**62.68%**
Department: 1320 - Chief Executive (City Manager)								
Class: 51 - Personnel Services and Employee Benefits								
100-1320-511100	Regular Salaries	553,800.00	553,800.00	40,230.78	398,874.35	0.00	154,925.65	27.98 %
100-1320-512000	Fica/Medicare	38,000.00	38,000.00	2,996.82	29,759.92	0.00	8,240.08	21.68 %
100-1320-512100	Group Insurance	45,000.00	45,000.00	3,955.32	39,573.04	0.00	5,426.96	12.06 %
100-1320-512400	Retirement	75,000.00	75,000.00	6,471.52	64,326.10	0.00	10,673.90	14.23 %
100-1320-512600	Unemployment Expense	12,500.00	12,500.00	0.00	1,003.21	0.00	11,496.79	91.97 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-1320-512700	Workers Comp	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**729,300.00**	**729,300.00**	**53,654.44**	**533,536.62**	**0.00**	**195,763.38**	**26.84%**
Class: 52 - Purchased/Contracted Services								
100-1320-521200	Professional Services	50,000.00	50,000.00	0.00	3,568.40	0.00	46,431.60	92.86 %
100-1320-521350	Software/Service Contracts	25,000.00	25,000.00	0.00	0.00	23,697.60	1,302.40	5.21 %
100-1320-523500	Travel Expense	15,000.00	15,000.00	0.00	595.69	0.00	14,404.31	96.03 %
100-1320-523600	Dues & Fees	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
100-1320-523700	Education & Training	5,000.00	5,000.00	0.00	2,207.20	0.00	2,792.80	55.86 %
	Class: 52 - Purchased/Contracted Services Total:	**100,000.00**	**100,000.00**	**0.00**	**6,371.29**	**23,697.60**	**69,931.11**	**69.93%**
Class: 53 - Supplies								
100-1320-531000	Operating Supplies	2,500.00	2,500.00	0.00	2,158.70	0.00	341.30	13.65 %
100-1320-531790	Initiatives	25,000.00	25,000.00	0.00	6,877.49	0.00	18,122.51	72.49 %
100-1320-531810	Hospitality Supplies	3,500.00	3,500.00	0.00	476.11	0.00	3,023.89	86.40 %
	Class: 53 - Supplies Total:	**31,000.00**	**31,000.00**	**0.00**	**9,512.30**	**0.00**	**21,487.70**	**69.32%**
	Department: 1320 - Chief Executive (City Manager) Total:	**860,300.00**	**860,300.00**	**53,654.44**	**549,420.21**	**23,697.60**	**287,182.19**	**33.38%**
Department: 1330 - City Clerk								
Class: 51 - Personnel Services and Employee Benefits								
100-1330-511100	Regular Salaries	265,000.00	265,000.00	13,076.92	131,489.22	0.00	133,510.78	50.38 %
100-1330-511300	Overtime	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
100-1330-512000	Fica/Medicare	20,900.00	20,900.00	949.14	9,546.48	0.00	11,353.52	54.32 %
100-1330-512100	Group Insurance	30,000.00	30,000.00	851.24	8,512.40	0.00	21,487.60	71.63 %
100-1330-512400	Retirement	35,400.00	35,400.00	2,936.62	29,445.40	0.00	5,954.60	16.82 %
100-1330-512600	Unemployment Expense	7,300.00	7,300.00	0.00	501.61	0.00	6,798.39	93.13 %
100-1330-512700	Workers Comp	2,900.00	2,900.00	0.00	0.00	0.00	2,900.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**371,500.00**	**371,500.00**	**17,813.92**	**179,495.11**	**0.00**	**192,004.89**	**51.68%**
Class: 52 - Purchased/Contracted Services								
100-1330-521120	Election Services	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	100.00 %
100-1330-521200	Professional Services	500.00	500.00	0.00	43.16	0.00	456.84	91.37 %
100-1330-521350	Software/Service Contracts	46,000.00	46,000.00	0.00	15,866.63	0.00	30,133.37	65.51 %
100-1330-523300	Advertising	25,000.00	25,000.00	800.00	14,286.92	600.00	10,113.08	40.45 %
100-1330-523500	Travel Expense	4,500.00	4,500.00	290.11	840.72	0.00	3,659.28	81.32 %
100-1330-523600	Dues & Fees	1,000.00	1,000.00	0.00	9.39	0.00	990.61	99.06 %
100-1330-523700	Education & Training	6,000.00	6,000.00	0.00	0.00	0.00	6,000.00	100.00 %
	Class: 52 - Purchased/Contracted Services Total:	**133,000.00**	**133,000.00**	**1,090.11**	**31,046.82**	**600.00**	**101,353.18**	**76.21%**
Class: 53 - Supplies								
100-1330-531000	Operating Supplies	1,300.00	1,300.00	0.00	1,084.96	0.00	215.04	16.54 %
100-1330-531810	Hospitality Supplies	3,500.00	7,500.00	239.72	2,373.56	0.00	5,126.44	68.35 %
	Class: 53 - Supplies Total:	**4,800.00**	**8,800.00**	**239.72**	**3,458.52**	**0.00**	**5,341.48**	**60.70%**
	Department: 1330 - City Clerk Total:	**509,300.00**	**513,300.00**	**19,143.75**	**214,000.45**	**600.00**	**298,699.55**	**58.19%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 1510 - Finance Administration								
Class: 51 - Personnel Services and Employee Benefits								
100-1510-511100	Regular Salaries	927,000.00	927,000.00	64,003.11	588,274.80	0.00	338,725.20	36.54 %
100-1510-511300	Overtime	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
100-1510-512000	Fica/Medicare	70,000.00	70,000.00	4,746.10	43,440.83	0.00	26,559.17	37.94 %
100-1510-512100	Group Insurance	35,000.00	35,000.00	7,362.46	60,807.34	0.00	-25,807.34	-73.74 %
100-1510-512400	Retirement	90,000.00	90,000.00	7,715.78	78,332.96	0.00	11,667.04	12.96 %
100-1510-512600	Unemployment Expense	19,000.00	19,000.00	223.38	3,097.75	0.00	15,902.25	83.70 %
100-1510-512700	Workers Comp	5,100.00	5,100.00	0.00	0.00	0.00	5,100.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**1,156,100.00**	**1,156,100.00**	**84,050.83**	**773,953.68**	**0.00**	**382,146.32**	**33.05%**
Class: 52 - Purchased/Contracted Services								
100-1510-521100	Audit Services	50,000.00	50,000.00	0.00	74,500.00	0.00	-24,500.00	-49.00 %
100-1510-521200	Professional Services	150,000.00	138,000.00	21,600.00	120,775.04	0.00	17,224.96	12.48 %
100-1510-521350	Software/Service Contracts	75,000.00	115,000.00	0.00	86,819.11	0.00	28,180.89	24.51 %
100-1510-523300	Advertising Expense	5,000.00	5,000.00	0.00	1,266.00	0.00	3,734.00	74.68 %
100-1510-523500	Travel Expense	15,000.00	8,000.00	0.00	1,863.47	0.00	6,136.53	76.71 %
100-1510-523600	Dues & Fees	7,000.00	7,000.00	0.00	1,492.25	0.00	5,507.75	78.68 %
100-1510-523700	Education & Training	14,000.00	14,000.00	738.00	7,094.03	2,305.00	4,600.97	32.86 %
	Class: 52 - Purchased/Contracted Services Total:	**316,000.00**	**337,000.00**	**22,338.00**	**293,809.90**	**2,305.00**	**40,885.10**	**12.13%**
Class: 53 - Supplies								
100-1510-531000	Operating Supplies	2,000.00	9,000.00	666.98	3,616.72	0.00	5,383.28	59.81 %
	Class: 53 - Supplies Total:	**2,000.00**	**9,000.00**	**666.98**	**3,616.72**	**0.00**	**5,383.28**	**59.81%**
Class: 57 - Other Costs								
100-1510-579020	Reserve Contingency	320,000.00	240,300.00	0.00	0.00	0.00	240,300.00	100.00 %
	Class: 57 - Other Costs Total:	**320,000.00**	**240,300.00**	**0.00**	**0.00**	**0.00**	**240,300.00**	**100.00%**
Class: 58 - Debt Service								
100-1510-531110	Bond Payments - Interest	248,200.00	248,200.00	0.00	0.00	0.00	248,200.00	100.00 %
100-1510-581000	Bond Payments - Principal	135,000.00	135,000.00	0.00	0.00	0.00	135,000.00	100.00 %
	Class: 58 - Debt Service Total:	**383,200.00**	**383,200.00**	**0.00**	**0.00**	**0.00**	**383,200.00**	**100.00%**
	Department: 1510 - Finance Administration Total:	**2,177,300.00**	**2,125,600.00**	**107,055.81**	**1,071,380.30**	**2,305.00**	**1,051,914.70**	**49.49%**
Department: 1530 - Legal Services Department								
Class: 52 - Purchased/Contracted Services								
100-1530-521200	Professional Services	50,000.00	50,000.00	0.00	4,996.18	0.00	45,003.82	90.01 %
100-1530-521220	Attorney Fees	650,000.00	650,000.00	46,825.56	558,504.57	0.00	91,495.43	14.08 %
100-1530-521300	Attorney Fees/Other	50,000.00	50,000.00	0.00	47,300.75	0.00	2,699.25	5.40 %
	Class: 52 - Purchased/Contracted Services Total:	**750,000.00**	**750,000.00**	**46,825.56**	**610,801.50**	**0.00**	**139,198.50**	**18.56%**
	Department: 1530 - Legal Services Department Total:	**750,000.00**	**750,000.00**	**46,825.56**	**610,801.50**	**0.00**	**139,198.50**	**18.56%**

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 1535 - It/gis								
Class: 52 - Purchased/Contracted Services								
100-1535-521200	Professional Services	420,000.00	400,980.00	0.00	210,258.50	0.00	190,721.50	47.56 %
100-1535-521350	Software/Service Contracts	130,000.00	149,020.00	8,553.82	128,370.37	0.00	20,649.63	13.86 %
100-1535-523500	Travel Expense	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
100-1535-523600	Dues & Fees	0.00	0.00	0.00	15,355.00	0.00	-15,355.00	0.00 %
	Class: 52 - Purchased/Contracted Services Total:	**552,500.00**	**552,500.00**	**8,553.82**	**353,983.87**	**0.00**	**198,516.13**	**35.93%**
Class: 53 - Supplies								
100-1535-531000	Operating Supplies	10,000.00	10,000.00	524.58	6,290.52	0.00	3,709.48	37.09 %
100-1535-531610	Small Equipment	0.00	0.00	0.00	351.51	0.00	-351.51	0.00 %
	Class: 53 - Supplies Total:	**10,000.00**	**10,000.00**	**524.58**	**6,642.03**	**0.00**	**3,357.97**	**33.58%**
Class: 54 - Capital Outlays								
100-1535-542400	Computer/Software	80,000.00	80,000.00	0.00	80,975.85	0.00	-975.85	-1.22 %
100-1535-542500	Other Equipment	50,000.00	50,000.00	0.00	45,209.03	0.00	4,790.97	9.58 %
	Class: 54 - Capital Outlays Total:	**130,000.00**	**130,000.00**	**0.00**	**126,184.88**	**0.00**	**3,815.12**	**2.93%**
	Department: 1535 - It/gis Total:	**692,500.00**	**692,500.00**	**9,078.40**	**486,810.78**	**0.00**	**205,689.22**	**29.70%**
Department: 1540 - Human Resources								
Class: 51 - Personnel Services and Employee Benefits								
100-1540-511100	Regular Salaries	271,000.00	321,000.00	19,368.26	211,052.86	0.00	109,947.14	34.25 %
100-1540-512000	Fica/Medicare	15,500.00	19,250.00	1,410.48	15,433.66	0.00	3,816.34	19.83 %
100-1540-512100	Group Insurance	33,000.00	38,750.00	3,397.20	33,972.00	0.00	4,778.00	12.33 %
100-1540-512400	Retirement	26,000.00	32,250.00	2,669.57	29,307.17	0.00	2,942.83	9.13 %
100-1540-512600	Unemployment Expense	5,000.00	5,150.00	0.00	752.42	0.00	4,397.58	85.39 %
100-1540-512700	Workers Comp	2,100.00	2,650.00	0.00	0.00	0.00	2,650.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**352,600.00**	**419,050.00**	**26,845.51**	**290,518.11**	**0.00**	**128,531.89**	**30.67%**
Class: 52 - Purchased/Contracted Services								
100-1540-521200	Professional Services	50,000.00	25,000.00	0.00	1,400.00	0.00	23,600.00	94.40 %
100-1540-521350	Software/Service Contracts	31,500.00	68,200.00	3,442.37	59,308.90	0.00	8,891.10	13.04 %
100-1540-523300	Advertising	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
100-1540-523500	Travel Expense	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
100-1540-523600	Dues & Fees	3,500.00	3,500.00	0.00	162.50	0.00	3,337.50	95.36 %
100-1540-523700	Education & Training	8,000.00	8,000.00	0.00	0.00	0.00	8,000.00	100.00 %
	Class: 52 - Purchased/Contracted Services Total:	**98,500.00**	**110,200.00**	**3,442.37**	**60,871.40**	**0.00**	**49,328.60**	**44.76%**
Class: 53 - Supplies								
100-1540-531000	Operating Supplies	4,200.00	4,200.00	82.28	1,531.58	0.00	2,668.42	63.53 %
100-1540-531830	Staff Development	25,000.00	25,000.00	0.00	2,764.67	0.00	22,235.33	88.94 %
100-1540-531840	Staff Appreciation	15,000.00	15,000.00	0.00	1,824.94	0.00	13,175.06	87.83 %
	Class: 53 - Supplies Total:	**44,200.00**	**44,200.00**	**82.28**	**6,121.19**	**0.00**	**38,078.81**	**86.15%**
	Department: 1540 - Human Resources Total:	**495,300.00**	**573,450.00**	**30,370.16**	**357,510.70**	**0.00**	**215,939.30**	**37.66%**

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 1560 - Internal Audit Department								
Class: 51 - Personnel Services and Employee Benefits								
100-1560-511100	Regular Salaries	98,000.00	0.00	0.00	0.00	0.00	0.00	0.00 %
100-1560-512000	Fica/Medicare	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00 %
100-1560-512100	Group Insurance	11,500.00	0.00	0.00	0.00	0.00	0.00	0.00 %
100-1560-512400	Retirement	12,500.00	0.00	0.00	0.00	0.00	0.00	0.00 %
100-1560-512600	Unemployment Expense	300.00	0.00	0.00	0.00	0.00	0.00	0.00 %
100-1560-512700	Workers Comp	1,100.00	-4,950.00	0.00	0.00	0.00	-4,950.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**130,900.00**	**-4,950.00**	**0.00**	**0.00**	**0.00**	**-4,950.00**	**100.00%**
Class: 52 - Purchased/Contracted Services								
100-1560-521200	Professional Services	10,000.00	79,400.00	0.00	0.00	0.00	79,400.00	100.00 %
100-1560-523500	Travel Expense	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
100-1560-523600	Dues & Fees	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
100-1560-523700	Education & Training	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
	Class: 52 - Purchased/Contracted Services Total:	**17,500.00**	**86,900.00**	**0.00**	**0.00**	**0.00**	**86,900.00**	**100.00%**
Class: 53 - Supplies								
100-1560-531000	Operating Supplies	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
	Class: 53 - Supplies Total:	**1,000.00**	**1,000.00**	**0.00**	**0.00**	**0.00**	**1,000.00**	**100.00%**
	Department: 1560 - Internal Audit Department Total:	**149,400.00**	**82,950.00**	**0.00**	**0.00**	**0.00**	**82,950.00**	**100.00%**
Department: 1565 - General Government Buildings								
Class: 51 - Personnel Services and Employee Benefits								
100-1565-511100	Regular Salaries	0.00	469,600.00	0.00	0.00	0.00	469,600.00	100.00 %
100-1565-511300	Overtime	0.00	8,500.00	0.00	0.00	0.00	8,500.00	100.00 %
100-1565-512000	FICA/Medicare	0.00	37,000.00	0.00	0.00	0.00	37,000.00	100.00 %
100-1565-512100	Group Insurance	0.00	45,000.00	0.00	0.00	0.00	45,000.00	100.00 %
100-1565-512400	Retirement	0.00	41,000.00	0.00	0.00	0.00	41,000.00	100.00 %
100-1565-512600	Unemployment Expense	0.00	2,000.00	0.00	0.00	0.00	2,000.00	100.00 %
100-1565-512700	Workes Comp	0.00	10,500.00	0.00	0.00	0.00	10,500.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**0.00**	**613,600.00**	**0.00**	**0.00**	**0.00**	**613,600.00**	**100.00%**
Class: 52 - Purchased/Contracted Services								
100-1565-521050	Uniforms	0.00	3,000.00	0.00	0.00	0.00	3,000.00	100.00 %
100-1565-521200	Professional Services	0.00	104,138.00	-1,225.84	47,955.77	6,618.00	49,564.23	47.59 %
100-1565-521800	Security	250,000.00	235,862.00	24,325.00	157,921.50	0.00	77,940.50	33.04 %
100-1565-522000	Repairs & Maintenance	10,000.00	43,000.00	1,796.50	36,106.81	4,654.00	2,239.19	5.21 %
100-1565-522100	Recycle/Shredding	1,000.00	1,000.00	98.61	881.67	0.00	118.33	11.83 %
100-1565-522140	Landscaping	0.00	40,000.00	1,215.00	27,572.75	0.00	12,427.25	31.07 %
100-1565-522150	Janitorial Services	0.00	10,000.00	0.00	19,013.29	0.00	-9,013.29	-90.13 %
100-1565-523020	Equipment Rental	10,500.00	10,500.00	1,227.04	765.07	0.00	9,734.93	92.71 %
100-1565-531020	Pest Control	5,000.00	5,000.00	65.00	585.00	0.00	4,415.00	88.30 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-1565-531050	Internet/Phones	0.00	3,500.00	0.00	0.00	0.00	3,500.00	100.00 %
	Class: 52 - Purchased/Contracted Services Total:	**276,500.00**	**456,000.00**	**27,501.31**	**290,801.86**	**11,272.00**	**153,926.14**	**33.76%**
Class: 53 - Supplies								
100-1565-531000	Operating Supplies	0.00	15,000.00	0.00	550.42	0.00	14,449.58	96.33 %
100-1565-531200	Stormwater Utility Charges	7,000.00	8,208.02	0.00	8,208.02	0.00	0.00	0.00 %
100-1565-531210	Water/Sewer	2,000.00	17,000.00	0.00	3,025.06	0.00	13,974.94	82.21 %
100-1565-531610	Small Equipment	0.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
	Class: 53 - Supplies Total:	**9,000.00**	**45,208.02**	**0.00**	**11,783.50**	**0.00**	**33,424.52**	**73.93%**
Class: 54 - Capital Outlays								
100-1565-541300	Buildings & Improvements	35,000.00	577,071.68	390.24	15,452.38	553,590.18	8,029.12	1.39 %
100-1565-542300	Furniture And Fixtures	75,000.00	30,005.82	0.00	29,355.32	0.00	650.50	2.17 %
100-1565-542500	Other Equipment	10,000.00	9,994.18	604.73	6,220.68	0.00	3,773.50	37.76 %
	Class: 54 - Capital Outlays Total:	**120,000.00**	**617,071.68**	**994.97**	**51,028.38**	**553,590.18**	**12,453.12**	**2.02%**
	Department: 1565 - General Government Buildings Total:	**405,500.00**	**1,731,879.70**	**28,496.28**	**353,613.74**	**564,862.18**	**813,403.78**	**46.97%**
Department: 1570 - Communications								
Class: 51 - Personnel Services and Employee Benefits								
100-1570-511100	Regular Salaries	420,000.00	420,000.00	23,292.96	298,582.03	0.00	121,417.97	28.91 %
100-1570-511300	Overtime	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
100-1570-512000	Fica/Medicare	25,000.00	25,000.00	1,691.20	21,520.08	0.00	3,479.92	13.92 %
100-1570-512100	Group Insurance	60,000.00	60,000.00	4,024.66	57,099.38	0.00	2,900.62	4.83 %
100-1570-512400	Retirement	52,000.00	52,000.00	2,552.54	34,739.15	0.00	17,260.85	33.19 %
100-1570-512600	Unemployment Expense	1,500.00	1,500.00	0.00	1,504.80	0.00	-4.80	-0.32 %
100-1570-512700	Workers Comp	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**572,500.00**	**572,500.00**	**31,561.36**	**413,445.44**	**0.00**	**159,054.56**	**27.78%**
Class: 52 - Purchased/Contracted Services								
100-1570-521200	Professional Services	75,000.00	75,000.00	0.00	8,359.93	-7,485.00	74,125.07	98.83 %
100-1570-521320	Marketing	175,000.00	175,000.00	0.00	19,332.20	0.00	155,667.80	88.95 %
100-1570-521350	Software/Service Contracts	17,500.00	17,500.00	0.00	8,825.80	0.00	8,674.20	49.57 %
100-1570-523400	Printing	10,000.00	10,000.00	0.00	947.65	0.00	9,052.35	90.52 %
100-1570-523500	Travel Expense	7,500.00	7,500.00	0.00	314.13	0.00	7,185.87	95.81 %
100-1570-523600	Dues & Fees	4,000.00	4,000.00	0.00	388.68	0.00	3,611.32	90.28 %
100-1570-523700	Education & Training	7,500.00	7,500.00	0.00	0.00	0.00	7,500.00	100.00 %
	Class: 52 - Purchased/Contracted Services Total:	**296,500.00**	**296,500.00**	**0.00**	**38,168.39**	**-7,485.00**	**265,816.61**	**89.65%**
Class: 53 - Supplies								
100-1570-531000	Operating Supplies	2,000.00	2,000.00	0.00	1,802.18	0.00	197.82	9.89 %
	Class: 53 - Supplies Total:	**2,000.00**	**2,000.00**	**0.00**	**1,802.18**	**0.00**	**197.82**	**9.89%**

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Class: 54 - Capital Outlays								
100-1570-542500	Other Equipment	20,000.00	20,000.00	0.00	13,003.38	0.00	6,996.62	34.98 %
	Class: 54 - Capital Outlays Total:	**20,000.00**	**20,000.00**	**0.00**	**13,003.38**	**0.00**	**6,996.62**	**34.98%**
	Department: 1570 - Communications Total:	**891,000.00**	**891,000.00**	**31,561.36**	**466,419.39**	**-7,485.00**	**432,065.61**	**48.49%**
Department: 1575 - Engineering								
Class: 51 - Personnel Services and Employee Benefits								
100-1575-511100	Regular Salaries	260,000.00	260,000.00	7,600.00	75,999.98	0.00	184,000.02	70.77 %
100-1575-512000	Fica/Medicare	24,000.00	24,000.00	543.22	5,432.20	0.00	18,567.80	77.37 %
100-1575-512100	Group Insurance	36,000.00	36,000.00	879.76	8,797.60	0.00	27,202.40	75.56 %
100-1575-512400	Retirement	40,000.00	40,000.00	803.84	8,038.40	0.00	31,961.60	79.90 %
100-1575-512600	Unemployment Expense	1,000.00	1,000.00	0.00	250.80	0.00	749.20	74.92 %
100-1575-512700	Workers Comp	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**364,500.00**	**364,500.00**	**9,826.82**	**98,518.98**	**0.00**	**265,981.02**	**72.97%**
Class: 52 - Purchased/Contracted Services								
100-1575-521200	Professional Services	700,000.00	700,000.00	64,138.80	576,532.75	0.00	123,467.25	17.64 %
100-1575-523500	Travel Expense	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
100-1575-523600	Dues & Fees	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
	Class: 52 - Purchased/Contracted Services Total:	**710,000.00**	**710,000.00**	**64,138.80**	**576,532.75**	**0.00**	**133,467.25**	**18.80%**
Class: 53 - Supplies								
100-1575-531000	Operating Supplies	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
	Class: 53 - Supplies Total:	**2,500.00**	**2,500.00**	**0.00**	**0.00**	**0.00**	**2,500.00**	**100.00%**
	Department: 1575 - Engineering Total:	**1,077,000.00**	**1,077,000.00**	**73,965.62**	**675,051.73**	**0.00**	**401,948.27**	**37.32%**
Department: 1595 - General Administrative Fees								
Class: 52 - Purchased/Contracted Services								
100-1595-521050	Uniforms	5,000.00	5,000.00	0.00	4,624.50	0.00	375.50	7.51 %
100-1595-521200	Professional Services	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	0.00 %
100-1595-522320	Equipment Lease	125,000.00	125,850.16	13,483.55	127,843.94	0.00	-1,993.78	-1.58 %
100-1595-523100	General Liability Insurance	275,000.00	275,000.00	0.00	282,241.75	-41,803.00	34,561.25	12.57 %
100-1595-523400	Printing	2,500.00	1,649.84	0.00	0.00	0.00	1,649.84	100.00 %
100-1595-523600	Dues & Fees	85,000.00	64,300.00	0.00	54,769.97	-5,256.00	14,786.03	23.00 %
100-1595-523610	Bank Fees	25,000.00	25,000.00	-2,928.95	-51,838.08	0.00	76,838.08	307.35 %
	Class: 52 - Purchased/Contracted Services Total:	**517,500.00**	**496,800.00**	**10,554.60**	**418,642.08**	**-47,059.00**	**125,216.92**	**25.20%**
Class: 53 - Supplies								
100-1595-531000	Operating Supplies	30,000.00	30,000.00	2,131.69	27,510.92	0.00	2,489.08	8.30 %
100-1595-531010	Postage	6,000.00	6,000.00	0.00	25.67	0.00	5,974.33	99.57 %
100-1595-531040	Service Fees	300.00	300.00	0.00	0.00	0.00	300.00	100.00 %
100-1595-531050	Internet/Phones	100,000.00	100,000.00	7,203.84	65,675.19	0.00	34,324.81	34.32 %
100-1595-531150	Vehicle Fuel	40,000.00	40,000.00	0.00	0.00	0.00	40,000.00	100.00 %
	Class: 53 - Supplies Total:	**176,300.00**	**176,300.00**	**9,335.53**	**93,211.78**	**0.00**	**83,088.22**	**47.13%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Class: 57 - Other Costs								
100-1595-571010	Tax Bill Processing	26,000.00	46,700.00	26,000.00	26,000.00	0.00	20,700.00	44.33 %
	Class: 57 - Other Costs Total:	**26,000.00**	**46,700.00**	**26,000.00**	**26,000.00**	**0.00**	**20,700.00**	**44.33%**
	Department: 1595 - General Administrative Fees Total:	**719,800.00**	**719,800.00**	**45,890.13**	**537,853.86**	**-47,059.00**	**229,005.14**	**31.82%**
Department: 2650 - Municipal Court								
Class: 51 - Personnel Services and Employee Benefits								
100-2650-511100	Regular Salaries	145,000.00	145,000.00	2,695.05	88,122.66	0.00	56,877.34	39.23 %
100-2650-511300	Overtime	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
100-2650-512000	Fica/Medicare	10,000.00	10,000.00	198.26	6,412.46	0.00	3,587.54	35.88 %
100-2650-512100	Group Insurance	28,300.00	28,300.00	439.88	17,906.12	0.00	10,393.88	36.73 %
100-2650-512400	Retirement	25,900.00	25,900.00	279.20	10,544.15	0.00	15,355.85	59.29 %
100-2650-512600	Unemployment Expense	500.00	500.00	0.00	501.59	0.00	-1.59	-0.32 %
100-2650-512700	Workers Comp	1,500.00	1,500.00	0.00	0.00	0.00	1,500.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**216,200.00**	**216,200.00**	**3,612.39**	**123,486.98**	**0.00**	**92,713.02**	**42.88%**
Class: 52 - Purchased/Contracted Services								
100-2650-521200	Professional Services	57,000.00	57,000.00	2,125.00	30,436.48	0.00	26,563.52	46.60 %
100-2650-521350	Software/Service Contracts	2,000.00	19,000.00	0.00	275.64	0.00	18,724.36	98.55 %
100-2650-521400	Solicitor	66,000.00	66,000.00	5,500.00	49,000.00	0.00	17,000.00	25.76 %
100-2650-521500	Public Defender	15,000.00	15,000.00	1,300.00	9,120.00	0.00	5,880.00	39.20 %
100-2650-521800	Security	12,000.00	12,000.00	244.75	5,019.75	0.00	6,980.25	58.17 %
100-2650-523500	Travel Expense	20,000.00	20,000.00	0.00	841.83	0.00	19,158.17	95.79 %
100-2650-523600	Dues & Fees	5,000.00	5,000.00	0.00	440.00	0.00	4,560.00	91.20 %
100-2650-523700	Education & Training	20,000.00	20,000.00	0.00	5,254.50	0.00	14,745.50	73.73 %
	Class: 52 - Purchased/Contracted Services Total:	**197,000.00**	**214,000.00**	**9,169.75**	**100,388.20**	**0.00**	**113,611.80**	**53.09%**
Class: 53 - Supplies								
100-2650-531000	Operating Supplies	3,000.00	3,000.00	0.00	1,865.84	0.00	1,134.16	37.81 %
	Class: 53 - Supplies Total:	**3,000.00**	**3,000.00**	**0.00**	**1,865.84**	**0.00**	**1,134.16**	**37.81%**
Class: 57 - Other Costs								
100-2650-572000	Payments To Other Agencies	40,000.00	40,000.00	6,446.74	48,706.18	0.00	-8,706.18	-21.77 %
	Class: 57 - Other Costs Total:	**40,000.00**	**40,000.00**	**6,446.74**	**48,706.18**	**0.00**	**-8,706.18**	**-21.77%**
	Department: 2650 - Municipal Court Total:	**456,200.00**	**473,200.00**	**19,228.88**	**274,447.20**	**0.00**	**198,752.80**	**42.00%**
Department: 3100 - Public Safety Administration								
Class: 51 - Personnel Services and Employee Benefits								
100-3100-511100	Regular Salaries	150,000.00	150,000.00	0.00	0.00	0.00	150,000.00	100.00 %
100-3100-512000	Fica/Medicare	11,500.00	11,500.00	0.00	0.00	0.00	11,500.00	100.00 %
100-3100-512400	Retirement	19,500.00	19,500.00	0.00	0.00	0.00	19,500.00	100.00 %
100-3100-512600	Unemployment Expense	500.00	500.00	0.00	0.00	0.00	500.00	100.00 %
100-3100-512700	Workers Comp	1,900.00	1,900.00	0.00	0.00	0.00	1,900.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**183,400.00**	**183,400.00**	**0.00**	**0.00**	**0.00**	**183,400.00**	**100.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Class: 52 - Purchased/Contracted Services								
100-3100-521200	Professional Services	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00 %
100-3100-523500	Travel Expense	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	100.00 %
100-3100-523600	Dues & Fees	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
100-3100-523700	Education & Training	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	100.00 %
	Class: 52 - Purchased/Contracted Services Total:	**24,500.00**	**24,500.00**	**0.00**	**0.00**	**0.00**	**24,500.00**	**100.00%**
Class: 53 - Supplies								
100-3100-531000	Operating Supplies	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00 %
	Class: 53 - Supplies Total:	**2,500.00**	**2,500.00**	**0.00**	**0.00**	**0.00**	**2,500.00**	**100.00%**
	Department: 3100 - Public Safety Administration Total:	**210,400.00**	**210,400.00**	**0.00**	**0.00**	**0.00**	**210,400.00**	**100.00%**
Department: 6210 - Park Administration								
Class: 51 - Personnel Services and Employee Benefits								
100-6210-511100	Regular Salaries	1,300,000.00	842,400.00	104,117.52	1,046,975.15	0.00	-204,575.15	-24.28 %
100-6210-511300	Overtime	75,000.00	29,500.00	0.00	0.00	0.00	29,500.00	100.00 %
100-6210-512000	Fica/Medicare	100,000.00	63,000.00	7,646.21	77,389.94	0.00	-14,389.94	-22.84 %
100-6210-512100	Group Insurance	315,000.00	250,000.00	12,918.44	113,929.98	0.00	136,070.02	54.43 %
100-6210-512400	Retirement	185,000.00	144,000.00	15,761.04	148,421.73	0.00	-4,421.73	-3.07 %
100-6210-512600	Unemployment Expense	12,000.00	10,000.00	47.42	8,514.94	0.00	1,485.06	14.85 %
100-6210-512700	Workers Comp	21,000.00	10,500.00	0.00	0.00	0.00	10,500.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**2,008,000.00**	**1,349,400.00**	**140,490.63**	**1,395,231.74**	**0.00**	**-45,831.74**	**-3.40%**
Class: 52 - Purchased/Contracted Services								
100-6210-521050	Uniforms	15,000.00	8,500.00	138.00	7,430.18	0.00	1,069.82	12.59 %
100-6210-521200	Professional Services	275,000.00	165,000.00	3,927.30	122,696.65	8,015.80	34,287.55	20.78 %
100-6210-521350	Software/Service Contracts	45,000.00	45,000.00	0.00	0.00	0.00	45,000.00	100.00 %
100-6210-521800	Security	150,000.00	150,000.00	18,260.00	132,000.00	0.00	18,000.00	12.00 %
100-6210-522000	Repairs & Maintenance	175,000.00	147,675.00	1,220.74	90,546.76	5,828.73	51,299.51	34.74 %
100-6210-522320	Equipment Lease	50,000.00	50,000.00	5,875.05	36,512.14	4,412.96	9,074.90	18.15 %
100-6210-523200	Internet/Phones	10,000.00	10,000.00	625.27	7,195.57	260.24	2,544.19	25.44 %
100-6210-523300	Advertising	15,000.00	15,000.00	319.09	5,490.59	53.75	9,455.66	63.04 %
100-6210-523500	Travel Expense	15,000.00	7,500.00	0.00	129.26	0.00	7,370.74	98.28 %
100-6210-523600	Dues & Fees	7,500.00	7,500.00	0.00	2,645.75	0.00	4,854.25	64.72 %
100-6210-523700	Education & Training	15,000.00	9,500.00	0.00	1,653.50	0.00	7,846.50	82.59 %
100-6210-531020	Pest Control	20,500.00	20,500.00	2,233.47	18,185.31	0.00	2,314.69	11.29 %
100-6210-531260	Summer Programs	0.00	0.00	0.00	1,034.85	0.00	-1,034.85	0.00 %
	Class: 52 - Purchased/Contracted Services Total:	**793,000.00**	**636,175.00**	**32,598.92**	**425,520.56**	**18,571.48**	**192,082.96**	**30.19%**
Class: 53 - Supplies								
100-6210-531000	Operating Supplies	75,000.00	85,000.00	3,904.37	66,399.67	4,203.94	14,396.39	16.94 %
100-6210-531200	Stormwater Utility Charges	75,000.00	81,501.25	30,022.04	72,201.25	9,300.00	0.00	0.00 %
100-6210-531240	Utilities	100,000.00	77,290.73	0.00	0.00	0.00	77,290.73	100.00 %
100-6210-531610	Small Equipment	20,000.00	20,000.00	0.00	18,724.57	0.00	1,275.43	6.38 %

Budget Report **For Fiscal: 2025 Period Ending: 0**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-6210-531750	City Events	500,000.00	500,000.00	61,124.22	297,114.09	36,338.21	166,547.70	33.31 %
	Class: 53 - Supplies Total:	**770,000.00**	**763,791.98**	**95,050.63**	**454,439.58**	**49,842.15**	**259,510.25**	**33.98%**
Class: 54 - Capital Outlays								
100-6210-541300	Buildings & Improvements	35,000.00	271,925.00	26,524.53	38,798.01	182,207.00	50,919.99	18.73 %
100-6210-542100	Machinery	70,000.00	40,000.00	0.00	7,871.27	0.00	32,128.73	80.32 %
100-6210-542400	Computer/Software	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	100.00 %
100-6210-542500	Other Equipment	25,000.00	25,000.00	1,365.30	15,704.58	1,149.68	8,145.74	32.58 %
100-6210-542600	Programming	50,000.00	50,000.00	0.00	0.00	0.00	50,000.00	100.00 %
	Class: 54 - Capital Outlays Total:	**205,000.00**	**411,925.00**	**27,889.83**	**62,373.86**	**183,356.68**	**166,194.46**	**40.35%**
	Department: 6210 - Park Administration Total:	**3,776,000.00**	**3,161,291.98**	**296,030.01**	**2,337,565.74**	**251,770.31**	**571,955.93**	**18.09%**
Department: 7200 - Protective Inspection								
Class: 51 - Personnel Services and Employee Benefits								
100-7200-511100	Regular Salaries	0.00	0.00	0.00	12,613.21	0.00	-12,613.21	0.00 %
100-7200-512000	Fica/Medicare	0.00	0.00	0.00	889.30	0.00	-889.30	0.00 %
100-7200-512100	Group Insurance	0.00	0.00	0.00	3,182.80	0.00	-3,182.80	0.00 %
100-7200-512400	Retirement	0.00	0.00	0.00	1,877.77	0.00	-1,877.77	0.00 %
100-7200-512600	Unemployment Expense	0.00	0.00	0.00	250.80	0.00	-250.80	0.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**0.00**	**0.00**	**0.00**	**18,813.88**	**0.00**	**-18,813.88**	**0.00%**
	Department: 7200 - Protective Inspection Total:	**0.00**	**0.00**	**0.00**	**18,813.88**	**0.00**	**-18,813.88**	**0.00%**
Department: 7220 - Building Inspection								
Class: 51 - Personnel Services and Employee Benefits								
100-7220-511100	Regular Salaries	372,000.00	372,000.00	14,696.19	199,930.67	0.00	172,069.33	46.26 %
100-7220-511300	Overtime	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
100-7220-512000	Fica/Medicare	26,000.00	26,000.00	1,095.81	14,605.75	0.00	11,394.25	43.82 %
100-7220-512100	Group Insurance	82,000.00	82,000.00	1,626.74	32,661.46	0.00	49,338.54	60.17 %
100-7220-512400	Retirement	27,000.00	27,000.00	2,050.30	27,856.15	0.00	-856.15	-3.17 %
100-7220-512600	Unemployment Expense	1,500.00	1,500.00	0.00	1,253.99	0.00	246.01	16.40 %
100-7220-512700	Workers Comp	4,000.00	4,000.00	0.00	0.00	0.00	4,000.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**522,500.00**	**522,500.00**	**19,469.04**	**276,308.02**	**0.00**	**246,191.98**	**47.12%**
Class: 52 - Purchased/Contracted Services								
100-7220-521200	Professional Services	15,000.00	9,804.84	0.00	16,510.00	0.00	-6,705.16	-68.39 %
100-7220-521350	Software/Service Contracts	8,000.00	8,000.00	0.00	3,666.91	0.00	4,333.09	54.16 %
100-7220-523300	Advertising	0.00	800.00	0.00	800.00	0.00	0.00	0.00 %
100-7220-523400	Printing	200.00	200.00	0.00	0.00	0.00	200.00	100.00 %
100-7220-523500	Travel Expense	3,500.00	3,500.00	0.00	0.00	0.00	3,500.00	100.00 %
100-7220-523600	Dues & Fees	1,000.00	1,000.00	0.00	25.00	0.00	975.00	97.50 %
100-7220-523700	Education & Training	7,500.00	7,500.00	65.00	325.00	0.00	7,175.00	95.67 %
	Class: 52 - Purchased/Contracted Services Total:	**35,200.00**	**30,804.84**	**65.00**	**21,326.91**	**0.00**	**9,477.93**	**30.77%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Class: 53 - Supplies								
100-7220-531000	Operating Supplies	1,500.00	1,500.00	-180.00	831.19	0.00	668.81	44.59 %
	Class: 53 - Supplies Total:	**1,500.00**	**1,500.00**	**-180.00**	**831.19**	**0.00**	**668.81**	**44.59%**
Class: 54 - Capital Outlays								
100-7220-542500	Other Equipment	0.00	4,395.16	0.00	4,395.16	0.00	0.00	0.00 %
	Class: 54 - Capital Outlays Total:	**0.00**	**4,395.16**	**0.00**	**4,395.16**	**0.00**	**0.00**	**0.00%**
	Department: 7220 - Building Inspection Total:	**559,200.00**	**559,200.00**	**19,354.04**	**302,861.28**	**0.00**	**256,338.72**	**45.84%**
Department: 7410 - Planning & Zoning								
Class: 51 - Personnel Services and Employee Benefits								
100-7410-511100	Regular Salaries	1,006,000.00	916,000.00	62,179.15	578,073.98	0.00	337,926.02	36.89 %
100-7410-511300	Overtime	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00 %
100-7410-512000	Fica/Medicare	76,500.00	76,500.00	4,532.01	42,223.68	0.00	34,276.32	44.81 %
100-7410-512100	Group Insurance	130,000.00	130,000.00	4,389.42	38,053.56	0.00	91,946.44	70.73 %
100-7410-512400	Retirement	100,000.00	100,000.00	14,336.07	132,668.46	0.00	-32,668.46	-32.67 %
100-7410-512600	Unemployment Expense	2,600.00	2,600.00	0.00	2,257.24	0.00	342.76	13.18 %
100-7410-512700	Workers Comp	10,200.00	10,200.00	0.00	0.00	0.00	10,200.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**1,340,300.00**	**1,250,300.00**	**85,436.65**	**793,276.92**	**0.00**	**457,023.08**	**36.55%**
Class: 52 - Purchased/Contracted Services								
100-7410-521050	Uniforms	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00 %
100-7410-521200	Professional Services	300,000.00	390,000.00	0.00	1,679.67	148,105.00	240,215.33	61.59 %
100-7410-521350	Software/Service Contracts	36,000.00	55,000.00	0.00	12,830.85	0.00	42,169.15	76.67 %
100-7410-523300	Advertising	10,000.00	10,000.00	1,724.20	15,704.22	-1,400.00	-4,304.22	-43.04 %
100-7410-523400	Printing	2,000.00	2,000.00	0.00	64.60	126.93	1,808.47	90.42 %
100-7410-523500	Travel Expense	7,500.00	7,500.00	0.00	1,408.82	0.00	6,091.18	81.22 %
100-7410-523600	Dues & Fees	3,000.00	3,000.00	0.00	937.00	0.00	2,063.00	68.77 %
100-7410-523700	Education & Training	11,000.00	11,000.00	0.00	6,165.74	0.00	4,834.26	43.95 %
	Class: 52 - Purchased/Contracted Services Total:	**370,500.00**	**479,500.00**	**1,724.20**	**38,790.90**	**146,831.93**	**293,877.17**	**61.29%**
Class: 53 - Supplies								
100-7410-531000	Operating Supplies	2,000.00	2,000.00	541.28	821.34	165.70	1,012.96	50.65 %
	Class: 53 - Supplies Total:	**2,000.00**	**2,000.00**	**541.28**	**821.34**	**165.70**	**1,012.96**	**50.65%**
	Department: 7410 - Planning & Zoning Total:	**1,712,800.00**	**1,731,800.00**	**87,702.13**	**832,889.16**	**146,997.63**	**751,913.21**	**43.42%**
Department: 7420 - Code Enforcement								
Class: 51 - Personnel Services and Employee Benefits								
100-7420-511100	Regular Salaries	665,000.00	665,000.00	50,036.58	469,288.25	0.00	195,711.75	29.43 %
100-7420-511300	Overtime	35,000.00	35,000.00	0.00	0.00	0.00	35,000.00	100.00 %
100-7420-512000	Fica/Medicare	55,000.00	55,000.00	3,663.63	34,377.80	0.00	20,622.20	37.49 %
100-7420-512100	Group Insurance	105,500.00	105,500.00	6,218.34	61,939.55	0.00	43,560.45	41.29 %
100-7420-512400	Retirement	55,000.00	55,000.00	8,286.23	79,081.90	0.00	-24,081.90	-43.79 %
100-7420-512600	Unemployment Expense	3,500.00	3,500.00	66.10	2,323.33	0.00	1,176.67	33.62 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
100-7420-512700	Workers Comp	10,000.00	10,000.00	0.00	0.00	0.00	10,000.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**929,000.00**	**929,000.00**	**68,270.88**	**647,010.83**	**0.00**	**281,989.17**	**30.35%**
Class: 52 - Purchased/Contracted Services								
100-7420-521050	Uniforms	3,500.00	3,500.00	0.00	3,495.42	0.00	4.58	0.13 %
100-7420-521350	Software/Service Contracts	30,000.00	19,012.10	0.00	3,264.50	0.00	15,747.60	82.83 %
100-7420-523300	Advertising	1,400.00	1,400.00	0.00	0.00	0.00	1,400.00	100.00 %
100-7420-523400	Printing	2,100.00	2,100.00	0.00	909.80	0.00	1,190.20	56.68 %
100-7420-523500	Travel Expense	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	100.00 %
100-7420-523600	Dues & Fees	4,200.00	4,200.00	0.00	988.00	0.00	3,212.00	76.48 %
100-7420-523700	Education & Training	15,000.00	4,012.10	0.00	0.00	0.00	4,012.10	100.00 %
	Class: 52 - Purchased/Contracted Services Total:	**71,200.00**	**49,224.20**	**0.00**	**8,657.72**	**0.00**	**40,566.48**	**82.41%**
Class: 53 - Supplies								
100-7420-531000	Operating Supplies	2,500.00	2,500.00	0.00	2,123.37	198.71	177.92	7.12 %
100-7420-531010	Postage	2,000.00	2,000.00	0.00	472.38	0.00	1,527.62	76.38 %
	Class: 53 - Supplies Total:	**4,500.00**	**4,500.00**	**0.00**	**2,595.75**	**198.71**	**1,705.54**	**37.90%**
Class: 54 - Capital Outlays								
100-7420-542500	Other Equipment	7,000.00	28,975.80	0.00	21,975.80	0.00	7,000.00	24.16 %
	Class: 54 - Capital Outlays Total:	**7,000.00**	**28,975.80**	**0.00**	**21,975.80**	**0.00**	**7,000.00**	**24.16%**
	Department: 7420 - Code Enforcement Total:	**1,011,700.00**	**1,011,700.00**	**68,270.88**	**680,240.10**	**198.71**	**331,261.19**	**32.74%**
Department: 7500 - Economic Development								
Class: 51 - Personnel Services and Employee Benefits								
100-7500-511100	Regular Salaries	305,000.00	305,000.00	13,692.75	131,936.97	0.00	173,063.03	56.74 %
100-7500-512000	Fica/Medicare	21,000.00	21,000.00	1,027.73	9,528.46	0.00	11,471.54	54.63 %
100-7500-512100	Group Insurance	33,000.00	33,000.00	818.84	24,505.52	0.00	8,494.48	25.74 %
100-7500-512400	Retirement	35,000.00	35,000.00	1,860.57	18,975.09	0.00	16,024.91	45.79 %
100-7500-512600	Unemployment Expense	1,000.00	1,000.00	250.80	1,003.20	0.00	-3.20	-0.32 %
100-7500-512700	Workers Comp	2,100.00	2,100.00	0.00	0.00	0.00	2,100.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	**397,100.00**	**397,100.00**	**17,650.69**	**185,949.24**	**0.00**	**211,150.76**	**53.17%**
Class: 52 - Purchased/Contracted Services								
100-7500-521200	Professional Services	75,000.00	55,000.00	0.00	250.00	0.00	54,750.00	99.55 %
100-7500-521320	Marketing	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	100.00 %
100-7500-521340	Film Marketing	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	100.00 %
100-7500-521350	Software/Service Contracts	15,000.00	35,000.00	0.00	0.00	0.00	35,000.00	100.00 %
100-7500-521360	Film Permitting	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
100-7500-521370	Film Programs	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	100.00 %
100-7500-523500	Travel Expense	12,000.00	12,000.00	0.00	265.12	0.00	11,734.88	97.79 %
100-7500-523600	Dues & Fees	5,000.00	5,000.00	0.00	0.00	0.00	5,000.00	100.00 %
100-7500-523700	Education & Training	3,500.00	3,500.00	0.00	599.00	0.00	2,901.00	82.89 %
	Class: 52 - Purchased/Contracted Services Total:	**195,500.00**	**195,500.00**	**0.00**	**1,114.12**	**0.00**	**194,385.88**	**99.43%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Class: 53 - Supplies								
100-7500-531000	Operating Supplies	1,000.00	1,000.00	83.29	316.54	0.00	683.46	68.35 %
	Class: 53 - Supplies Total:	**1,000.00**	**1,000.00**	**83.29**	**316.54**	**0.00**	**683.46**	**68.35%**
	Department: 7500 - Economic Development Total:	**593,600.00**	**593,600.00**	**17,733.98**	**187,379.90**	**0.00**	**406,220.10**	**68.43%**
Department: 9000 - Other Financing Uses								
Class: 57 - Other Costs								
100-9000-572000	Payments To Other Agencies	0.00	0.00	0.00	20.00	0.00	-20.00	0.00 %
	Class: 57 - Other Costs Total:	**0.00**	**0.00**	**0.00**	**20.00**	**0.00**	**-20.00**	**0.00%**
	Department: 9000 - Other Financing Uses Total:	**0.00**	**0.00**	**0.00**	**20.00**	**0.00**	**-20.00**	**0.00%**
	Fund: 100 - General Fund Surplus (Deficit):	**522,700.00**	**-691,671.68**	**-378,732.88**	**-2,049,696.44**	**-930,981.94**	**-2,289,006.70**	**-330.94%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 221 - COVID 19 Relief Fund								
Department: 1000 - No Department								
Class: 33 - Intergovernmental Revenues								
221-1000-331500	Covid Relief Grant	0.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00 %
	Class: 33 - Intergovernmental Revenues Total:	**0.00**	**0.00**	**0.00**	**1,500.00**	**0.00**	**1,500.00**	**0.00%**
	Department: 1000 - No Department Total:	**0.00**	**0.00**	**0.00**	**1,500.00**	**0.00**	**1,500.00**	**0.00%**
	Fund: 221 - COVID 19 Relief Fund Total:	**0.00**	**0.00**	**0.00**	**1,500.00**	**0.00**	**1,500.00**	**0.00%**

Account	Description	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 230 - ARPA American Rescue Plan 21								
Department: 1565 - General Government Buildings								
Class: 54 - Capital Outlays								
230-1565-542500	Vehicle City of Lithonia	0.00	0.00	0.00	75,000.00	0.00	-75,000.00	0.00 %
	Class: 54 - Capital Outlays Total:	**0.00**	**0.00**	**0.00**	**75,000.00**	**0.00**	**-75,000.00**	**0.00%**
	Department: 1565 - General Government Buildings Total:	**0.00**	**0.00**	**0.00**	**75,000.00**	**0.00**	**-75,000.00**	**0.00%**
Department: 1575 - Engineering								
Class: 54 - Capital Outlays								
230-1575-541401	MILLER RD ROUNDABOUT	0.00	792,149.00	0.00	1,900.00	394,174.50	396,074.50	50.00 %
230-1575-541402	KLONDIKE RD INTERSECTION	0.00	318,845.60	2,100.00	2,100.00	157,322.80	159,422.80	50.00 %
230-1575-541403	HAYDEN QUARRY RD	0.00	323,394.80	3,300.00	3,300.00	158,217.40	161,877.40	50.06 %
230-1575-541404	TURNER HILL ROAD INTERSECTION	0.00	931,956.80	2,300.00	2,300.00	463,678.40	465,978.40	50.00 %
	Class: 54 - Capital Outlays Total:	**0.00**	**2,366,346.20**	**7,700.00**	**9,600.00**	**1,173,393.10**	**1,183,353.10**	**50.01%**
	Department: 1575 - Engineering Total:	**0.00**	**2,366,346.20**	**7,700.00**	**9,600.00**	**1,173,393.10**	**1,183,353.10**	**50.01%**
Department: 6190 - Special Facilities/other Rec								
Class: 52 - Purchased/Contracted Services								
230-6190-521200	Professional Services	0.00	569,545.00	0.00	57,675.00	29,980.00	481,890.00	84.61 %
	Class: 52 - Purchased/Contracted Services Total:	**0.00**	**569,545.00**	**0.00**	**57,675.00**	**29,980.00**	**481,890.00**	**84.61%**
	Department: 6190 - Special Facilities/other Rec Total:	**0.00**	**569,545.00**	**0.00**	**57,675.00**	**29,980.00**	**481,890.00**	**84.61%**
Department: 6210 - Park Administration								
Class: 54 - Capital Outlays								
230-6210-541200	Site Improvements	0.00	720,000.00	0.00	0.00	0.00	720,000.00	100.00 %
	Class: 54 - Capital Outlays Total:	**0.00**	**720,000.00**	**0.00**	**0.00**	**0.00**	**720,000.00**	**100.00%**
	Department: 6210 - Park Administration Total:	**0.00**	**720,000.00**	**0.00**	**0.00**	**0.00**	**720,000.00**	**100.00%**
	Fund: 230 - ARPA American Rescue Plan 21 Total:	**0.00**	**3,655,891.20**	**7,700.00**	**142,275.00**	**1,203,373.10**	**2,310,243.10**	**63.19%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 260 - Tree Bank Fund								
Department: 1310 - Mayor & Council								
Class: 52 - Purchased/Contracted Services								
260-1310-522143	Tree Planting And Removal	0.00	8,132.50	0.00	8,132.50	0.00	0.00	0.00 %
	Class: 52 - Purchased/Contracted Services Total:	**0.00**	**8,132.50**	**0.00**	**8,132.50**	**0.00**	**0.00**	**0.00%**
	Department: 1310 - Mayor & Council Total:	**0.00**	**8,132.50**	**0.00**	**8,132.50**	**0.00**	**0.00**	**0.00%**
	Fund: 260 - Tree Bank Fund Total:	**0.00**	**8,132.50**	**0.00**	**8,132.50**	**0.00**	**0.00**	**0.00%**

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 275 - Hotel/Motel								
Department: 1000 - No Department								
Class: 31 - Taxes								
275-1000-314100	Hotel/Motel Excise Tax	0.00	0.00	76,967.07	737,851.89	0.00	737,851.89	0.00 %
	Class: 31 - Taxes Total:	**0.00**	**0.00**	**76,967.07**	**737,851.89**	**0.00**	**737,851.89**	**0.00%**
	Department: 1000 - No Department Total:	**0.00**	**0.00**	**76,967.07**	**737,851.89**	**0.00**	**737,851.89**	**0.00%**
Department: 7500 - Economic Development								
Class: 57 - Other Costs								
275-7500-572000	Payments To Other Agencies	481,200.00	481,200.00	41,078.66	306,468.76	0.00	174,731.24	36.31 %
	Class: 57 - Other Costs Total:	**481,200.00**	**481,200.00**	**41,078.66**	**306,468.76**	**0.00**	**174,731.24**	**36.31%**
Class: 61 - Other Financing Uses								
275-7500-611000	Transfer To General Fund	415,300.00	415,300.00	0.00	0.00	0.00	415,300.00	100.00 %
275-7500-611030	Transfer To SPLOST	203,500.00	203,500.00	0.00	0.00	0.00	203,500.00	100.00 %
	Class: 61 - Other Financing Uses Total:	**618,800.00**	**618,800.00**	**0.00**	**0.00**	**0.00**	**618,800.00**	**100.00%**
	Department: 7500 - Economic Development Total:	**1,100,000.00**	**1,100,000.00**	**41,078.66**	**306,468.76**	**0.00**	**793,531.24**	**72.14%**
	Fund: 275 - Hotel/Motel Surplus (Deficit):	**-1,100,000.00**	**-1,100,000.00**	**35,888.41**	**431,383.13**	**0.00**	**1,531,383.13**	**139.22%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 300 - Capital Projects Fund								
Department: 1000 - No Department								
Class: 33 - Intergovernmental Revenues								
300-1000-337100	SPLOST I Revenue	0.00	0.00	0.00	7,671,134.33	0.00	7,671,134.33	0.00 %
	Class: 33 - Intergovernmental Revenues Total:	**0.00**	**0.00**	**0.00**	**7,671,134.33**	**0.00**	**7,671,134.33**	**0.00%**
	Department: 1000 - No Department Total:	**0.00**	**0.00**	**0.00**	**7,671,134.33**	**0.00**	**7,671,134.33**	**0.00%**
Department: 1565 - General Government Buildings								
Class: 54 - Capital Outlays								
300-1565-541300	Buildings & Improvements	0.00	0.00	146,432.63	272,784.77	96,171.42	-368,956.19	0.00 %
	Class: 54 - Capital Outlays Total:	**0.00**	**0.00**	**146,432.63**	**272,784.77**	**96,171.42**	**-368,956.19**	**0.00%**
	Department: 1565 - General Government Buildings Total:	**0.00**	**0.00**	**146,432.63**	**272,784.77**	**96,171.42**	**-368,956.19**	**0.00%**
Department: 1575 - Engineering								
Class: 52 - Purchased/Contracted Services								
300-1575-521200	Professional Services	0.00	380,000.00	0.00	115,448.75	16,380.00	248,171.25	65.31 %
	Class: 52 - Purchased/Contracted Services Total:	**0.00**	**380,000.00**	**0.00**	**115,448.75**	**16,380.00**	**248,171.25**	**65.31%**
Class: 54 - Capital Outlays								
300-1575-541400	Transportation Infrastructure Improvement	1,630,000.00	3,273,269.09	1,217,765.22	2,757,080.37	1,040,097.64	-523,908.92	-16.01 %
300-1575-541510	Park Salem Gazebo	0.00	138,000.00	0.00	0.00	0.00	138,000.00	100.00 %
300-1575-541570	Parks - Parking Lot Paving	0.00	240,000.00	0.00	0.00	0.00	240,000.00	100.00 %
300-1575-541590	Way Finding	0.00	1,170,000.00	0.00	6,916.00	0.00	1,163,084.00	99.41 %
300-1575-541600	Sidewalk Construction	0.00	840,000.00	0.00	0.00	0.00	840,000.00	100.00 %
300-1575-541601	Sidewalk Design	0.00	250,000.00	0.00	0.00	0.00	250,000.00	100.00 %
300-1575-541602	Fairington Sidewalks I	0.00	290,000.00	0.00	0.00	0.00	290,000.00	100.00 %
300-1575-541610	Transportation Quick Response	0.00	250,000.00	0.00	61,916.00	92,571.00	95,513.00	38.21 %
	Class: 54 - Capital Outlays Total:	**1,630,000.00**	**6,451,269.09**	**1,217,765.22**	**2,825,912.37**	**1,132,668.64**	**2,492,688.08**	**38.64%**
	Department: 1575 - Engineering Total:	**1,630,000.00**	**6,831,269.09**	**1,217,765.22**	**2,941,361.12**	**1,149,048.64**	**2,740,859.33**	**40.12%**
Department: 6210 - Park Administration								
Class: 54 - Capital Outlays								
300-6210-541250	Site Improvements - New Fairington Park	0.00	173,557.81	0.00	0.00	173,557.81	0.00	0.00 %
	Class: 54 - Capital Outlays Total:	**0.00**	**173,557.81**	**0.00**	**0.00**	**173,557.81**	**0.00**	**0.00%**
	Department: 6210 - Park Administration Total:	**0.00**	**173,557.81**	**0.00**	**0.00**	**173,557.81**	**0.00**	**0.00%**
	Fund: 300 - Capital Projects Fund Surplus (Deficit):	**-1,630,000.00**	**-7,004,826.90**	**-1,364,197.85**	**4,456,988.44**	**-1,418,777.87**	**10,043,037.47**	**143.37%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 321 - SPLOST II								
Department: 1000 - No Department								
Class: 33 - Intergovernmental Revenues								
321-1000-337100	SPLOST II REVENUE	0.00	0.00	928,411.67	928,411.67	0.00	928,411.67	0.00 %
	Class: 33 - Intergovernmental Revenues Total:	**0.00**	**0.00**	**928,411.67**	**928,411.67**	**0.00**	**928,411.67**	**0.00%**
	Department: 1000 - No Department Total:	**0.00**	**0.00**	**928,411.67**	**928,411.67**	**0.00**	**928,411.67**	**0.00%**
	Fund: 321 - SPLOST II Total:	**0.00**	**0.00**	**928,411.67**	**928,411.67**	**0.00**	**928,411.67**	**0.00%**

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 340 - Grant Fund								
Department: 1000 - No Department								
Class: 32 - Licenses and Permits								
340-1000-322990	GMEBS Health & Wellness Grant	0.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00 %
	Class: 32 - Licenses and Permits Total:	**0.00**	**0.00**	**0.00**	**2,500.00**	**0.00**	**2,500.00**	**0.00%**
	Department: 1000 - No Department Total:	**0.00**	**0.00**	**0.00**	**2,500.00**	**0.00**	**2,500.00**	**0.00%**
Department: 1565 - General Government Buildings								
Class: 53 - Supplies								
340-1565-531500	GMEBS Health & Wellness Grant Supplies/Inventory	0.00	0.00	169.27	1,046.57	0.00	-1,046.57	0.00 %
	Class: 53 - Supplies Total:	**0.00**	**0.00**	**169.27**	**1,046.57**	**0.00**	**-1,046.57**	**0.00%**
	Department: 1565 - General Government Buildings Total:	**0.00**	**0.00**	**169.27**	**1,046.57**	**0.00**	**-1,046.57**	**0.00%**
Department: 1575 - Engineering								
Class: 54 - Capital Outlays								
340-1575-541200	CDBG 2024 Fairington Rd. Sidewalk	0.00	500,000.00	0.00	0.00	0.00	500,000.00	100.00 %
	Class: 54 - Capital Outlays Total:	**0.00**	**500,000.00**	**0.00**	**0.00**	**0.00**	**500,000.00**	**100.00%**
	Department: 1575 - Engineering Total:	**0.00**	**500,000.00**	**0.00**	**0.00**	**0.00**	**500,000.00**	**100.00%**
	Fund: 340 - Grant Fund Surplus (Deficit):	**0.00**	**-500,000.00**	**-169.27**	**1,453.43**	**0.00**	**501,453.43**	**100.29%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 745 - Municipal Court Fund								
Department: 2650 - Municipal Court								
Class: 35 - Fines and Forfeitures								
745-2650-351100	Court Fines	0.00	0.00	7,450.00	7,450.00	0.00	7,450.00	0.00 %
	Class: 35 - Fines and Forfeitures Total:	**0.00**	**0.00**	**7,450.00**	**7,450.00**	**0.00**	**7,450.00**	**0.00%**
	Department: 2650 - Municipal Court Total:	**0.00**	**0.00**	**7,450.00**	**7,450.00**	**0.00**	**7,450.00**	**0.00%**
	Fund: 745 - Municipal Court Fund Total:	**0.00**	**0.00**	**7,450.00**	**7,450.00**	**0.00**	**7,450.00**	**0.00%**

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 801 - Stonecrest Development Authority								
Department: 1595 - General Administrative Fees								
Class: 57 - Other Costs								
801-1595-571010	Stormwater Fees	0.00	0.00	13,704.20	13,704.20	0.00	-13,704.20	0.00 %
	Class: 57 - Other Costs Total:	**0.00**	**0.00**	**13,704.20**	**13,704.20**	**0.00**	**-13,704.20**	**0.00%**
	Department: 1595 - General Administrative Fees Total:	**0.00**	**0.00**	**13,704.20**	**13,704.20**	**0.00**	**-13,704.20**	**0.00%**
	Fund: 801 - Stonecrest Development Authority Total:	**0.00**	**0.00**	**13,704.20**	**13,704.20**	**0.00**	**-13,704.20**	**0.00%**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 804 - Stonecrest URA								
Department: 1000 - No Department								
Class: 38 - Miscellaneous Revenue								
804-1000-381000	Rents And Royalties	0.00	0.00	37,407.59	521,158.29	0.00	521,158.29	0.00 %
	Class: 38 - Miscellaneous Revenue Total:	**0.00**	**0.00**	**37,407.59**	**521,158.29**	**0.00**	**521,158.29**	**0.00%**
	Department: 1000 - No Department Total:	**0.00**	**0.00**	**37,407.59**	**521,158.29**	**0.00**	**521,158.29**	**0.00%**
Department: 1565 - General Government Buildings								
Class: 52 - Purchased/Contracted Services								
804-1565-522130	Custodial	0.00	0.00	0.00	17,929.69	0.00	-17,929.69	0.00 %
	Class: 52 - Purchased/Contracted Services Total:	**0.00**	**0.00**	**0.00**	**17,929.69**	**0.00**	**-17,929.69**	**0.00%**
Class: 53 - Supplies								
804-1565-531240	Utilities	0.00	0.00	17.09	1,003.93	0.00	-1,003.93	0.00 %
	Class: 53 - Supplies Total:	**0.00**	**0.00**	**17.09**	**1,003.93**	**0.00**	**-1,003.93**	**0.00%**
	Department: 1565 - General Government Buildings Total:	**0.00**	**0.00**	**17.09**	**18,933.62**	**0.00**	**-18,933.62**	**0.00%**
Department: 1595 - General Administrative Fees								
Class: 57 - Other Costs								
804-1595-571010	TAX	0.00	0.00	0.00	23,425.22	0.00	-23,425.22	0.00 %
	Class: 57 - Other Costs Total:	**0.00**	**0.00**	**0.00**	**23,425.22**	**0.00**	**-23,425.22**	**0.00%**
	Department: 1595 - General Administrative Fees Total:	**0.00**	**0.00**	**0.00**	**23,425.22**	**0.00**	**-23,425.22**	**0.00%**
	Fund: 804 - Stonecrest URA Surplus (Deficit):	**0.00**	**0.00**	**37,390.50**	**478,799.45**	**0.00**	**478,799.45**	**0.00%**
	Report Surplus (Deficit):	**-2,207,300.00**	**-12,960,522.28**	**-755,363.62**	**4,092,177.98**	**-3,553,132.91**	**13,499,567.35**	**104.16%**

Group Summary

Clas…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - General Fund							
Department: 1000 - No Department							
31 - Taxes	15,298,000.00	15,295,300.00	498,773.42	6,983,397.38	0.00	-8,311,902.62	54.34%
32 - Licenses and Permits	1,081,100.00	1,081,100.00	33,224.05	510,831.64	0.00	-570,268.36	52.75%
34 - Charges for Services	608,200.00	608,200.00	32,725.39	331,615.31	0.00	-276,584.69	45.48%
35 - Fines and Forfeitures	37,000.00	37,000.00	4,975.00	35,039.34	0.00	-1,960.66	5.30%
36 - Investment Income	157,000.00	157,000.00	14,224.10	128,268.71	0.00	-28,731.29	18.30%
38 - Miscellaneous Revenue	500,000.00	0.00	9,054.34	120,575.64	0.00	120,575.64	0.00%
39 - Other Financing Sources	417,800.00	417,800.00	0.00	0.00	0.00	-417,800.00	100.00%
Department: 1000 - No Department Surplus (Deficit):	**18,099,100.00**	**17,596,400.00**	**592,976.30**	**8,109,728.02**	**0.00**	**-9,486,671.98**	**53.91%**
Department: 1310 - Mayor & Council							
51 - Personnel Services and Employee Benefits	222,100.00	222,100.00	16,845.93	158,968.59	0.00	63,131.41	28.42%
52 - Purchased/Contracted Services	144,000.00	144,000.00	0.00	20,079.00	-5,000.00	128,921.00	89.53%
53 - Supplies	163,000.00	163,000.00	501.82	23,296.95	94.51	139,608.54	85.65%
Department: 1310 - Mayor & Council Total:	**529,100.00**	**529,100.00**	**17,347.75**	**202,344.54**	**-4,905.49**	**331,660.95**	**62.68%**
Department: 1320 - Chief Executive (City Manager)							
51 - Personnel Services and Employee Benefits	729,300.00	729,300.00	53,654.44	533,536.62	0.00	195,763.38	26.84%
52 - Purchased/Contracted Services	100,000.00	100,000.00	0.00	6,371.29	23,697.60	69,931.11	69.93%
53 - Supplies	31,000.00	31,000.00	0.00	9,512.30	0.00	21,487.70	69.32%
Department: 1320 - Chief Executive (City Manager) Total:	**860,300.00**	**860,300.00**	**53,654.44**	**549,420.21**	**23,697.60**	**287,182.19**	**33.38%**
Department: 1330 - City Clerk							
51 - Personnel Services and Employee Benefits	371,500.00	371,500.00	17,813.92	179,495.11	0.00	192,004.89	51.68%
52 - Purchased/Contracted Services	133,000.00	133,000.00	1,090.11	31,046.82	600.00	101,353.18	76.21%
53 - Supplies	4,800.00	8,800.00	239.72	3,458.52	0.00	5,341.48	60.70%
Department: 1330 - City Clerk Total:	**509,300.00**	**513,300.00**	**19,143.75**	**214,000.45**	**600.00**	**298,699.55**	**58.19%**
Department: 1510 - Finance Administration							
51 - Personnel Services and Employee Benefits	1,156,100.00	1,156,100.00	84,050.83	773,953.68	0.00	382,146.32	33.05%
52 - Purchased/Contracted Services	316,000.00	337,000.00	22,338.00	293,809.90	2,305.00	40,885.10	12.13%
53 - Supplies	2,000.00	9,000.00	666.98	3,616.72	0.00	5,383.28	59.81%
57 - Other Costs	320,000.00	240,300.00	0.00	0.00	0.00	240,300.00	100.00%
58 - Debt Service	383,200.00	383,200.00	0.00	0.00	0.00	383,200.00	100.00%
Department: 1510 - Finance Administration Total:	**2,177,300.00**	**2,125,600.00**	**107,055.81**	**1,071,380.30**	**2,305.00**	**1,051,914.70**	**49.49%**
Department: 1530 - Legal Services Department							
52 - Purchased/Contracted Services	750,000.00	750,000.00	46,825.56	610,801.50	0.00	139,198.50	18.56%
Department: 1530 - Legal Services Department Total:	**750,000.00**	**750,000.00**	**46,825.56**	**610,801.50**	**0.00**	**139,198.50**	**18.56%**
Department: 1535 - It/gis							
52 - Purchased/Contracted Services	552,500.00	552,500.00	8,553.82	353,983.87	0.00	198,516.13	35.93%
53 - Supplies	10,000.00	10,000.00	524.58	6,642.03	0.00	3,357.97	33.58%

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
54 - Capital Outlays	130,000.00	130,000.00	0.00	126,184.88	0.00	3,815.12	2.93%
Department: 1535 - It/gis Total:	**692,500.00**	**692,500.00**	**9,078.40**	**486,810.78**	**0.00**	**205,689.22**	**29.70%**
Department: 1540 - Human Resources							
51 - Personnel Services and Employee Benefits	352,600.00	419,050.00	26,845.51	290,518.11	0.00	128,531.89	30.67%
52 - Purchased/Contracted Services	98,500.00	110,200.00	3,442.37	60,871.40	0.00	49,328.60	44.76%
53 - Supplies	44,200.00	44,200.00	82.28	6,121.19	0.00	38,078.81	86.15%
Department: 1540 - Human Resources Total:	**495,300.00**	**573,450.00**	**30,370.16**	**357,510.70**	**0.00**	**215,939.30**	**37.66%**
Department: 1560 - Internal Audit Department							
51 - Personnel Services and Employee Benefits	130,900.00	-4,950.00	0.00	0.00	0.00	-4,950.00	100.00%
52 - Purchased/Contracted Services	17,500.00	86,900.00	0.00	0.00	0.00	86,900.00	100.00%
53 - Supplies	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	100.00%
Department: 1560 - Internal Audit Department Total:	**149,400.00**	**82,950.00**	**0.00**	**0.00**	**0.00**	**82,950.00**	**100.00%**
Department: 1565 - General Government Buildings							
51 - Personnel Services and Employee Benefits	0.00	613,600.00	0.00	0.00	0.00	613,600.00	100.00%
52 - Purchased/Contracted Services	276,500.00	456,000.00	27,501.31	290,801.86	11,272.00	153,926.14	33.76%
53 - Supplies	9,000.00	45,208.02	0.00	11,783.50	0.00	33,424.52	73.93%
54 - Capital Outlays	120,000.00	617,071.68	994.97	51,028.38	553,590.18	12,453.12	2.02%
Department: 1565 - General Government Buildings Total:	**405,500.00**	**1,731,879.70**	**28,496.28**	**353,613.74**	**564,862.18**	**813,403.78**	**46.97%**
Department: 1570 - Communications							
51 - Personnel Services and Employee Benefits	572,500.00	572,500.00	31,561.36	413,445.44	0.00	159,054.56	27.78%
52 - Purchased/Contracted Services	296,500.00	296,500.00	0.00	38,168.39	-7,485.00	265,816.61	89.65%
53 - Supplies	2,000.00	2,000.00	0.00	1,802.18	0.00	197.82	9.89%
54 - Capital Outlays	20,000.00	20,000.00	0.00	13,003.38	0.00	6,996.62	34.98%
Department: 1570 - Communications Total:	**891,000.00**	**891,000.00**	**31,561.36**	**466,419.39**	**-7,485.00**	**432,065.61**	**48.49%**
Department: 1575 - Engineering							
51 - Personnel Services and Employee Benefits	364,500.00	364,500.00	9,826.82	98,518.98	0.00	265,981.02	72.97%
52 - Purchased/Contracted Services	710,000.00	710,000.00	64,138.80	576,532.75	0.00	133,467.25	18.80%
53 - Supplies	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
Department: 1575 - Engineering Total:	**1,077,000.00**	**1,077,000.00**	**73,965.62**	**675,051.73**	**0.00**	**401,948.27**	**37.32%**
Department: 1595 - General Administrative Fees							
52 - Purchased/Contracted Services	517,500.00	496,800.00	10,554.60	418,642.08	-47,059.00	125,216.92	25.20%
53 - Supplies	176,300.00	176,300.00	9,335.53	93,211.78	0.00	83,088.22	47.13%
57 - Other Costs	26,000.00	46,700.00	26,000.00	26,000.00	0.00	20,700.00	44.33%
Department: 1595 - General Administrative Fees Total:	**719,800.00**	**719,800.00**	**45,890.13**	**537,853.86**	**-47,059.00**	**229,005.14**	**31.82%**
Department: 2650 - Municipal Court							
51 - Personnel Services and Employee Benefits	216,200.00	216,200.00	3,612.39	123,486.98	0.00	92,713.02	42.88%
52 - Purchased/Contracted Services	197,000.00	214,000.00	9,169.75	100,388.20	0.00	113,611.80	53.09%
53 - Supplies	3,000.00	3,000.00	0.00	1,865.84	0.00	1,134.16	37.81%

Clas…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
57 - Other Costs	40,000.00	40,000.00	6,446.74	48,706.18	0.00	-8,706.18	-21.77%
Department: 2650 - Municipal Court Total:	**456,200.00**	**473,200.00**	**19,228.88**	**274,447.20**	**0.00**	**198,752.80**	**42.00%**
Department: 3100 - Public Safety Administration							
51 - Personnel Services and Employee Benefits	183,400.00	183,400.00	0.00	0.00	0.00	183,400.00	100.00%
52 - Purchased/Contracted Services	24,500.00	24,500.00	0.00	0.00	0.00	24,500.00	100.00%
53 - Supplies	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	100.00%
Department: 3100 - Public Safety Administration Total:	**210,400.00**	**210,400.00**	**0.00**	**0.00**	**0.00**	**210,400.00**	**100.00%**
Department: 6210 - Park Administration							
51 - Personnel Services and Employee Benefits	2,008,000.00	1,349,400.00	140,490.63	1,395,231.74	0.00	-45,831.74	-3.40%
52 - Purchased/Contracted Services	793,000.00	636,175.00	32,598.92	425,520.56	18,571.48	192,082.96	30.19%
53 - Supplies	770,000.00	763,791.98	95,050.63	454,439.58	49,842.15	259,510.25	33.98%
54 - Capital Outlays	205,000.00	411,925.00	27,889.83	62,373.86	183,356.68	166,194.46	40.35%
Department: 6210 - Park Administration Total:	**3,776,000.00**	**3,161,291.98**	**296,030.01**	**2,337,565.74**	**251,770.31**	**571,955.93**	**18.09%**
Department: 7200 - Protective Inspection							
51 - Personnel Services and Employee Benefits	0.00	0.00	0.00	18,813.88	0.00	-18,813.88	0.00%
Department: 7200 - Protective Inspection Total:	**0.00**	**0.00**	**0.00**	**18,813.88**	**0.00**	**-18,813.88**	**0.00%**
Department: 7220 - Building Inspection							
51 - Personnel Services and Employee Benefits	522,500.00	522,500.00	19,469.04	276,308.02	0.00	246,191.98	47.12%
52 - Purchased/Contracted Services	35,200.00	30,804.84	65.00	21,326.91	0.00	9,477.93	30.77%
53 - Supplies	1,500.00	1,500.00	-180.00	831.19	0.00	668.81	44.59%
54 - Capital Outlays	0.00	4,395.16	0.00	4,395.16	0.00	0.00	0.00%
Department: 7220 - Building Inspection Total:	**559,200.00**	**559,200.00**	**19,354.04**	**302,861.28**	**0.00**	**256,338.72**	**45.84%**
Department: 7410 - Planning & Zoning							
51 - Personnel Services and Employee Benefits	1,340,300.00	1,250,300.00	85,436.65	793,276.92	0.00	457,023.08	36.55%
52 - Purchased/Contracted Services	370,500.00	479,500.00	1,724.20	38,790.90	146,831.93	293,877.17	61.29%
53 - Supplies	2,000.00	2,000.00	541.28	821.34	165.70	1,012.96	50.65%
Department: 7410 - Planning & Zoning Total:	**1,712,800.00**	**1,731,800.00**	**87,702.13**	**832,889.16**	**146,997.63**	**751,913.21**	**43.42%**
Department: 7420 - Code Enforcement							
51 - Personnel Services and Employee Benefits	929,000.00	929,000.00	68,270.88	647,010.83	0.00	281,989.17	30.35%
52 - Purchased/Contracted Services	71,200.00	49,224.20	0.00	8,657.72	0.00	40,566.48	82.41%
53 - Supplies	4,500.00	4,500.00	0.00	2,595.75	198.71	1,705.54	37.90%
54 - Capital Outlays	7,000.00	28,975.80	0.00	21,975.80	0.00	7,000.00	24.16%
Department: 7420 - Code Enforcement Total:	**1,011,700.00**	**1,011,700.00**	**68,270.88**	**680,240.10**	**198.71**	**331,261.19**	**32.74%**
Department: 7500 - Economic Development							
51 - Personnel Services and Employee Benefits	397,100.00	397,100.00	17,650.69	185,949.24	0.00	211,150.76	53.17%
52 - Purchased/Contracted Services	195,500.00	195,500.00	0.00	1,114.12	0.00	194,385.88	99.43%
53 - Supplies	1,000.00	1,000.00	83.29	316.54	0.00	683.46	68.35%
Department: 7500 - Economic Development Total:	**593,600.00**	**593,600.00**	**17,733.98**	**187,379.90**	**0.00**	**406,220.10**	**68.43%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Department: 9000 - Other Financing Uses							
57 - Other Costs	0.00	0.00	0.00	20.00	0.00	-20.00	0.00%
Department: 9000 - Other Financing Uses Total:	**0.00**	**0.00**	**0.00**	**20.00**	**0.00**	**-20.00**	**0.00%**
Fund: 100 - General Fund Surplus (Deficit):	**522,700.00**	**-691,671.68**	**-378,732.88**	**-2,049,696.44**	**-930,981.94**	**-2,289,006.70**	**-330.94%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 221 - COVID 19 Relief Fund							
Department: 1000 - No Department							
33 - Intergovernmental Revenues	0.00	0.00	0.00	1,500.00	0.00	1,500.00	0.00%
Department: 1000 - No Department Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**1,500.00**	**0.00**	**1,500.00**	**0.00%**
Fund: 221 - COVID 19 Relief Fund Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**1,500.00**	**0.00**	**1,500.00**	**0.00%**

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 230 - ARPA American Rescue Plan 21							
Department: 1565 - General Government Buildings							
54 - Capital Outlays	0.00	0.00	0.00	75,000.00	0.00	-75,000.00	0.00%
Department: 1565 - General Government Buildings Total:	**0.00**	**0.00**	**0.00**	**75,000.00**	**0.00**	**-75,000.00**	**0.00%**
Department: 1575 - Engineering							
54 - Capital Outlays	0.00	2,366,346.20	7,700.00	9,600.00	1,173,393.10	1,183,353.10	50.01%
Department: 1575 - Engineering Total:	**0.00**	**2,366,346.20**	**7,700.00**	**9,600.00**	**1,173,393.10**	**1,183,353.10**	**50.01%**
Department: 6190 - Special Facilities/other Rec							
52 - Purchased/Contracted Services	0.00	569,545.00	0.00	57,675.00	29,980.00	481,890.00	84.61%
Department: 6190 - Special Facilities/other Rec Total:	**0.00**	**569,545.00**	**0.00**	**57,675.00**	**29,980.00**	**481,890.00**	**84.61%**
Department: 6210 - Park Administration							
54 - Capital Outlays	0.00	720,000.00	0.00	0.00	0.00	720,000.00	100.00%
Department: 6210 - Park Administration Total:	**0.00**	**720,000.00**	**0.00**	**0.00**	**0.00**	**720,000.00**	**100.00%**
Fund: 230 - ARPA American Rescue Plan 21 Total:	**0.00**	**3,655,891.20**	**7,700.00**	**142,275.00**	**1,203,373.10**	**2,310,243.10**	**63.19%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 260 - Tree Bank Fund							
Department: 1310 - Mayor & Council							
52 - Purchased/Contracted Services	0.00	8,132.50	0.00	8,132.50	0.00	0.00	0.00%
Department: 1310 - Mayor & Council Total:	**0.00**	**8,132.50**	**0.00**	**8,132.50**	**0.00**	**0.00**	**0.00%**
Fund: 260 - Tree Bank Fund Total:	**0.00**	**8,132.50**	**0.00**	**8,132.50**	**0.00**	**0.00**	**0.00%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 275 - Hotel/Motel							
Department: 1000 - No Department							
31 - Taxes	0.00	0.00	76,967.07	737,851.89	0.00	737,851.89	0.00%
Department: 1000 - No Department Surplus (Deficit):	**0.00**	**0.00**	**76,967.07**	**737,851.89**	**0.00**	**737,851.89**	**0.00%**
Department: 7500 - Economic Development							
57 - Other Costs	481,200.00	481,200.00	41,078.66	306,468.76	0.00	174,731.24	36.31%
61 - Other Financing Uses	618,800.00	618,800.00	0.00	0.00	0.00	618,800.00	100.00%
Department: 7500 - Economic Development Total:	**1,100,000.00**	**1,100,000.00**	**41,078.66**	**306,468.76**	**0.00**	**793,531.24**	**72.14%**
Fund: 275 - Hotel/Motel Surplus (Deficit):	**-1,100,000.00**	**-1,100,000.00**	**35,888.41**	**431,383.13**	**0.00**	**1,531,383.13**	**139.22%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 300 - Capital Projects Fund							
Department: 1000 - No Department							
33 - Intergovernmental Revenues	0.00	0.00	0.00	7,671,134.33	0.00	7,671,134.33	0.00%
Department: 1000 - No Department Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**7,671,134.33**	**0.00**	**7,671,134.33**	**0.00%**
Department: 1565 - General Government Buildings							
54 - Capital Outlays	0.00	0.00	146,432.63	272,784.77	96,171.42	-368,956.19	0.00%
Department: 1565 - General Government Buildings Total:	**0.00**	**0.00**	**146,432.63**	**272,784.77**	**96,171.42**	**-368,956.19**	**0.00%**
Department: 1575 - Engineering							
52 - Purchased/Contracted Services	0.00	380,000.00	0.00	115,448.75	16,380.00	248,171.25	65.31%
54 - Capital Outlays	1,630,000.00	6,451,269.09	1,217,765.22	2,825,912.37	1,132,668.64	2,492,688.08	38.64%
Department: 1575 - Engineering Total:	**1,630,000.00**	**6,831,269.09**	**1,217,765.22**	**2,941,361.12**	**1,149,048.64**	**2,740,859.33**	**40.12%**
Department: 6210 - Park Administration							
54 - Capital Outlays	0.00	173,557.81	0.00	0.00	173,557.81	0.00	0.00%
Department: 6210 - Park Administration Total:	**0.00**	**173,557.81**	**0.00**	**0.00**	**173,557.81**	**0.00**	**0.00%**
Fund: 300 - Capital Projects Fund Surplus (Deficit):	**-1,630,000.00**	**-7,004,826.90**	**-1,364,197.85**	**4,456,988.44**	**-1,418,777.87**	**10,043,037.47**	**143.37%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 321 - SPLOST II							
Department: 1000 - No Department							
33 - Intergovernmental Revenues	0.00	0.00	928,411.67	928,411.67	0.00	928,411.67	0.00%
Department: 1000 - No Department Surplus (Deficit):	**0.00**	**0.00**	**928,411.67**	**928,411.67**	**0.00**	**928,411.67**	**0.00%**
Fund: 321 - SPLOST II Surplus (Deficit):	**0.00**	**0.00**	**928,411.67**	**928,411.67**	**0.00**	**928,411.67**	**0.00%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 340 - Grant Fund							
Department: 1000 - No Department							
32 - Licenses and Permits	0.00	0.00	0.00	2,500.00	0.00	2,500.00	0.00%
Department: 1000 - No Department Surplus (Deficit):	**0.00**	**0.00**	**0.00**	**2,500.00**	**0.00**	**2,500.00**	**0.00%**
Department: 1565 - General Government Buildings							
53 - Supplies	0.00	0.00	169.27	1,046.57	0.00	-1,046.57	0.00%
Department: 1565 - General Government Buildings Total:	**0.00**	**0.00**	**169.27**	**1,046.57**	**0.00**	**-1,046.57**	**0.00%**
Department: 1575 - Engineering							
54 - Capital Outlays	0.00	500,000.00	0.00	0.00	0.00	500,000.00	100.00%
Department: 1575 - Engineering Total:	**0.00**	**500,000.00**	**0.00**	**0.00**	**0.00**	**500,000.00**	**100.00%**
Fund: 340 - Grant Fund Surplus (Deficit):	**0.00**	**-500,000.00**	**-169.27**	**1,453.43**	**0.00**	**501,453.43**	**100.29%**

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 745 - Municipal Court Fund							
Department: 2650 - Municipal Court							
35 - Fines and Forfeitures	0.00	0.00	7,450.00	7,450.00	0.00	7,450.00	0.00%
Department: 2650 - Municipal Court Surplus (Deficit):	**0.00**	**0.00**	**7,450.00**	**7,450.00**	**0.00**	**7,450.00**	**0.00%**
Fund: 745 - Municipal Court Fund Surplus (Deficit):	**0.00**	**0.00**	**7,450.00**	**7,450.00**	**0.00**	**7,450.00**	**0.00%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

Clas…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 801 - Stonecrest Development Authority							
Department: 1595 - General Administrative Fees							
57 - Other Costs	0.00	0.00	13,704.20	13,704.20	0.00	-13,704.20	0.00%
Department: 1595 - General Administrative Fees Total:	**0.00**	**0.00**	**13,704.20**	**13,704.20**	**0.00**	**-13,704.20**	**0.00%**
Fund: 801 - Stonecrest Development Authority Total:	**0.00**	**0.00**	**13,704.20**	**13,704.20**	**0.00**	**-13,704.20**	**0.00%**

Budget Report **For Fiscal: 2025 Period Ending: 0**

Clas…	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 804 - Stonecrest URA							
Department: 1000 - No Department							
38 - Miscellaneous Revenue	0.00	0.00	37,407.59	521,158.29	0.00	521,158.29	0.00%
Department: 1000 - No Department Surplus (Deficit):	**0.00**	**0.00**	**37,407.59**	**521,158.29**	**0.00**	**521,158.29**	**0.00%**
Department: 1565 - General Government Buildings							
52 - Purchased/Contracted Services	0.00	0.00	0.00	17,929.69	0.00	-17,929.69	0.00%
53 - Supplies	0.00	0.00	17.09	1,003.93	0.00	-1,003.93	0.00%
Department: 1565 - General Government Buildings Total:	**0.00**	**0.00**	**17.09**	**18,933.62**	**0.00**	**-18,933.62**	**0.00%**
Department: 1595 - General Administrative Fees							
57 - Other Costs	0.00	0.00	0.00	23,425.22	0.00	-23,425.22	0.00%
Department: 1595 - General Administrative Fees Total:	**0.00**	**0.00**	**0.00**	**23,425.22**	**0.00**	**-23,425.22**	**0.00%**
Fund: 804 - Stonecrest URA Surplus (Deficit):	**0.00**	**0.00**	**37,390.50**	**478,799.45**	**0.00**	**478,799.45**	**0.00%**
Report Surplus (Deficit):	**-2,207,300.00**	**-12,960,522.28**	**-755,363.62**	**4,092,177.98**	**-3,553,132.91**	**13,499,567.35**	**104.16%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)
100 - General Fund	522,700.00	-691,671.68	-378,732.88	-2,049,696.44	-930,981.94	-2,289,006.70
221 - COVID 19 Relief Fund	0.00	0.00	0.00	1,500.00	0.00	1,500.00
230 - ARPA American Rescue Pla	0.00	-3,655,891.20	-7,700.00	-142,275.00	-1,203,373.10	2,310,243.10
260 - Tree Bank Fund	0.00	-8,132.50	0.00	-8,132.50	0.00	0.00
275 - Hotel/Motel	-1,100,000.00	-1,100,000.00	35,888.41	431,383.13	0.00	1,531,383.13
300 - Capital Projects Fund	-1,630,000.00	-7,004,826.90	-1,364,197.85	4,456,988.44	-1,418,777.87	10,043,037.47
321 - SPLOST II	0.00	0.00	928,411.67	928,411.67	0.00	928,411.67
340 - Grant Fund	0.00	-500,000.00	-169.27	1,453.43	0.00	501,453.43
745 - Municipal Court Fund	0.00	0.00	7,450.00	7,450.00	0.00	7,450.00
801 - Stonecrest Development Au	0.00	0.00	-13,704.20	-13,704.20	0.00	-13,704.20
804 - Stonecrest URA	0.00	0.00	37,390.50	478,799.45	0.00	478,799.45
Report Surplus (Deficit):	**-2,207,300.00**	**-12,960,522.28**	**-755,363.62**	**4,092,177.98**	**-3,553,132.91**	**13,499,567.35**

Item III. b.

THE CITY OF STONECREST GEORGIA

CITY COUNCIL AGENDA ITEM

SUBJECT: Proposed Fee Schedule

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 to enter a date.

Current Work Session: Monday, November 10, 2025

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

SUBMITTED BY: Lakeisha Gaines, Finance Director

PRESENTER: Khushboo Ingle, Vice President of the Matrix Consulting Group; Jaymee Westover, Senior Consultant of the Matrix Group; Gia Scruggs, City Manager; Shawanna Qawiy, Divisional Director of Community Development and Lakeisha Gaines, Finance Director

PURPOSE: The purpose of this study is to evaluate and determine the full cost (direct and indirect) of providing a variety of City Services

FACTS: The Matrix Consulting Group analyzed the cost-of-service relationships that exist between fees for service activities in the following areas: Building, Finance, Parks & Recreation and Planning and Zoning.

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

RECOMMENDED ACTION: Click or tap here to enter text.

ATTACHMENTS:

(1) Attachment 1 - Final Fee Study Report

CITY COUNCIL AGENDA ITEM

(2) Attachment 2 - Stonecrest Master Fee Schedule
(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.

COMPREHENSIVE USER FEE STUDY REPORT

OCTOBER 2025

STONECREST, GA

MATRIX
CONSULTING GROUP

TABLE OF CONTENTS

INTRODUCTION AND EXECUTIVE SUMMARY

The report, which follows, presents the results of the Comprehensive User Fee study conducted by Matrix Consulting Group for the City of Stonecrest, Georgia.

PROJECT BACKGROUND AND OVERVIEW

The City of Stonecrest has never conducted a formal fee study. The purpose of this study is to evaluate and determine the full cost (direct and indirect) of providing a variety of City services. The Matrix Consulting Group analyzed the cost-of-service relationships that exist between fees for service activities in the following areas: Building, Finance, Parks & Recreation, and Planning & Zoning. The results of this study provide a tool for understanding current service levels and the cost for those services.

GENERAL PROJECT APPROACH AND METHODOLOGY

The methodology employed by Matrix Consulting Group is a widely accepted “bottom up” approach to cost analysis, where time spent per unit of fee activity is determined for each position within a Department or Program. Once time spent for a fee activity is determined, all applicable City costs are then considered in the calculation of the “full” cost of providing each service. The following table provides an overview of types of costs applied in establishing the “full” cost of services provided by the City:

TABLE 1: OVERVIEW OF COST COMPONENTS

Cost Component	*Description*
Direct	Fiscal Year 2025 Budgeted salaries, benefits, and allowable expenditures.
Indirect	Division, departmental, clerical, and Citywide support.

Together, the cost components in the table above comprise the calculation of the total “full” cost of providing a service, regardless of whether a fee for that service is charged.

The work accomplished by Matrix Consulting Group in the analysis of the fees for service involved the following steps:

- **Department / Program Staff Interviews:** The project team interviewed department / program staff regarding their needs for clarification to the structure of existing fee items or for addition of new fee items.
- **Data Collection:** Data was collected for each permit / service, including time estimates. In addition, all budgeted costs and staffing levels for Fiscal Year 2025 were entered into Matrix Consulting Group’s analytical software model.
- **Cost Analysis:** The full cost of providing each service included in the analysis was established.

- **Review and Approval of Results with City Staff:** Department management has reviewed and approved these documented results.

A more detailed description of user fee methodology and legal and policy considerations are provided in subsequent chapters of this report.

SUMMARY OF RESULTS

The detailed documentation of this study will show an over-collection for some fees (on a per unit basis) and an undercharge for most others. The results of this analysis will provide the Departments and the City with guidance on how to right-size their fees to ensure that each service unit is set at an amount that does not exceed the full cost of providing that service. The display of the cost recovery figures shown in this report are meant to provide a basis for policy development discussions among City Councilmembers and City staff and do not represent a recommendation for where or how the City Council should act. The setting of the “rate” or “price” for services, whether at full cost recovery or lower, is a policy decision to be made only by the City Council with input from City staff and the community.

CONSIDERATIONS FOR COST RECOVERY POLICY AND UPDATES

The Matrix Consulting Group recommends that the City use the information contained in this report to discuss, adopt, and implement a formal Cost Recovery Policy, including a standard mechanism for the annual update of fees for service.

ADOPT A FORMAL COST RECOVERY POLICY

The Government Finance Officers Association’s (GFOA) best practices for *Establishing Government Charges and Fees* states that governmental entities should adopt formal policies regarding charges and fees which include the jurisdiction’s intention to recover the full cost or partial costs of providing services, sets forth circumstances under which the jurisdiction might set a charge for fee at less than or more than 100% of full cost, and outlines the considerations that might influence the jurisdiction’s pricing decision.

The Matrix Consulting Group strongly recommends that the Council adopt a formalized, individual cost recovery policy for each service area included in this Study. Whenever a cost recovery policy is established at less than 100% of the full cost of providing services, a known gap in funding is recognized and may then potentially be recovered through other revenue sources. The Matrix Consulting Group considers a formalized cost recovery policy for various fees for service an industry Best Management Practice.

ADOPT AN ANNUAL FEE UPDATE / INCREASE MECHANISM

GFOA best practices for *Establishing Government Charges and Fees* states that governmental entities should review, and update charges and fees periodically based on factors such as the impact of inflation, other cost increases, adequacy of cost recovery, use of services, and the competitiveness of current rates to avoid large, infrequent fee increases.

The purpose of a comprehensive update is to completely revisit the analytical structure, service level estimates and assumptions, and to account for any major shifts in cost components or organizational structures that have occurred since the City's previous analysis. The City should conduct comprehensive analyses every five to seven years as this practice captures any changes to organizational structure, processes, as well as any new service areas.

In between comprehensive updates, the City should utilize published industry economic factors, such as Consumer Price Index (CPI) or other regional factors, to update the cost calculations established in the Study on an annual basis.

LEGAL FRAMEWORK

This section of the report is intended to provide an overview of the legal rules and regulations that govern what is considered a fee for service, how those fees can be calculated, general principles, philosophies, and general policy considerations for setting fees for service.

LEGAL FRAMEWORK

A "user fee" is a charge for service provided by a governmental agency to a public citizen or group. Georgia municipalities are authorized to collect fees by the Georgia constitution.[1] Georgia has several additional legal provisions that regulate fees for service, with the purpose of ensuring that fees are reasonable and justified. The most prominent and relevant of these relate to the following fee types:

- **Administrative Fees:** Municipalities are permitted to charge administrative fees related to the collection of occupation taxes; these fees must be directly related to the reasonable cost of processing the tax transactions.[2]
- **Regulatory Fees:** These fees can be charged when the municipality routinely inspects or otherwise investigates a business or other entity to ensure compliance with laws and regulations related to the health and safety of the community.[3] The revenue from these fees can only be used in carrying out the associated activities and cannot be used for general purposes; it must also be directly related to the cost of the service provided.[4] Building-related fees are classified as regulatory fees, but the current law explicitly excludes development impact fees and other zoning and land development costs from this category.[5]
- **Other Fees:** Although the Code of Georgia does not have definitive regulations for fees other than those previously discussed, Georgia case law generally holds that all user fees should be directly related to the cost of providing a service and that the service provided should provide some level of benefit to the applicant.[6]

When determining fees for service it is important to ensure there is a **direct benefit** – the service is provided directly to the payer – and that it is **cost-based** and does not exceed the reasonable cost of providing the service.

GENERAL PRINCIPLES AND PHILOSOPHIES REGARDING USER FEES

Local governments are providers of many types of general services to their communities. While all services provided by local government are beneficial to constituents, some services can be classified as

[1] Ga. Const. Article IX, § IV, para. I(b)(2)
[2] GA Code § 48-13-5; GA Code § 48-13-10
[3] GA Code § 48-13-9
[4] GA Code § 48-13-5; GA Code § 48-13-9
[5] GA Code § 48-13-5; GA Code § 8-2-26
[6] *McLeod v. Columbia County*, 278 Ga. 242 (2004)

globally beneficial to all citizens, while others provide more of a direct benefit to a specific group or individual. The following table provides examples of services provided by local government within a continuum of the degree of community benefit received:

TABLE 2: SERVICES IN RELATION TO BENEFIT RECEIVED

"Global" Community Benefit	"Global" Benefit and an Individual or Group Benefit	Individual or Group Benefit
• Police • Park Maintenance • Fire Suppression	• Recreation / Community Services • Fire Prevention	• Building Permits • Planning and Zoning Approval • Engineering Development Review

Funding for local government is obtained from myriad revenue sources such as taxes, fines, grants, special charges, user fees, etc. In recent years, alternative tax revenues, which typically offset subsidies for services provided to the community, have become increasingly limited. These limitations have caused increased attention on user fee activities as a revenue source that can offset costs otherwise subsidized (usually) by the general fund. In Table 3, services in the “global community benefit” section tend to be funded primarily through voter-approved tax revenues. In the middle of the table, one typically finds a mixture of taxes, user fees, and other funding sources. Finally, in the “individual / group benefit” section of the table are the services provided by local government that are typically funded almost entirely by user fee revenue.

The following are two central concepts regarding the establishment of user fees:

- **Fees should be assessed according to the degree of individual or private benefit gained from services.** For example, the processing and approval of a land use or building permit will generally result in monetary gain to the applicant, whereas Police services and Fire Suppression are examples of services that are essential to the safety of the community at large.
- **A profit-making objective should not be included in the assessment of user fees.** Georgia state case law generally requires that user fees be closely tied to the costs associated with providing the associated services. Once a charge for service is assessed at a level higher than the actual cost of providing a service, the term “user fee” no longer applies. The charge then becomes a tax subject to voter approval.

Therefore, it is commonly accepted that user fees are established at a level that will recover up to, and not more than, the cost of providing a particular service.

GENERAL POLICY CONSIDERATIONS REGARDING USER FEES

Undoubtedly, there are programs, circumstances, and services that justify a subsidy from a tax-based or alternative revenue source. However, it is essential that jurisdictions prioritize the use of revenue sources for the provision of services based on the continuum of benefit received.

Within the services that are typically funded by user fees, the Matrix Consulting Group recognizes several reasons why City staff or City Council may not advocate the full cost recovery of services. The following factors are key policy considerations in setting fees at less than 100 percent of cost recovery:

- **Limitations posed by an external agency.** The State or an outside agency will occasionally set a maximum, minimum, or limit on the jurisdiction's ability to charge a fee. Examples include pass-through fees, such as fees charged by Dekalb County.
- **Encouragement of desired behaviors.** Keeping fees for certain services below full cost recovery may provide better compliance from the community. For example, if the cost of a permit for changing a water heater in a residential home is higher than the cost of the water heater itself, many citizens will avoid pulling the permit.
- **Benefit received by user of the service and the community at large is mutual.** Many services that directly benefit a group or individual equally benefit the community. Examples include Planning Design Review, historical dedications, and certain types of special events.

The Matrix Consulting Group recognizes the need for policies that intentionally subsidize certain activities. The primary goals of a User Fee Study are to provide a fair and equitable basis for determining the costs of providing services and ensure that the City complies with State law.

SUMMARY OF LEGAL RESTRICTIONS AND POLICY CONSIDERATIONS

Once the full cost of providing services is known, the next step is to determine the "rate" or "price" for services at a level which is up to, and not more than, the full cost amount. The City Council is responsible for this decision, which often becomes a question of balancing service levels and funding sources. The placement of a service or activity within the continuum of benefit received may require extensive discussion and at times fall into a "grey area." However, with the resulting cost-of-services information from a User Fee Study, the City Council can be assured that the adopted fee for service is reasonable, fair, and legal.

USER FEE STUDY METHODOLOGY

The Matrix Consulting Group utilizes a cost allocation methodology commonly known and accepted as the “bottom-up” approach to establishing User Fees. The term means that several cost components are calculated for each fee or service. These components then build upon each other to comprise the total cost for providing the service. The following chart describes the components of a full cost calculation:

TIME ASSUMPTION (by position) × **FULLY BURDENED HOURLY RATE** = **Total Cost**

The following subsections discuss the two components of the basis of the full cost.

TIME ESTIMATION

Utilization of time estimates is a reasonable and defensible approach, especially since experienced staff members who understand service levels and processes unique to the City developed these estimates. The project team worked closely with City staff in developing time estimates with the following criteria:

- Estimates are representative of **average times** for providing services. Extremely difficult or abnormally simple projects are not factored in the analysis.
- Estimates reflect the time associated with the **position or positions** that typically perform a service.
- Estimates are reviewed by the project team for “**reasonableness**” against their experience with other agencies.
- Estimates were not based on time-in-motion studies, as they are not practical for the scope of services and time frame for this project.
- Estimates match the current or proposed staffing levels to ensure there is no over-allocation of staff resources to fee and non-fee related activities.

The Matrix Consulting Group agrees that while the use of time estimates is not perfect, it is the best alternative available for setting a standard level of service on which to base a jurisdiction’s fees for service and meets legal requirements.

The alternative to time estimating is actual time tracking, often referred to billing on a “time and materials” basis. Except in the case of anomalous or very large and complex projects, Matrix Consulting Group believes this approach to not be cost effective or reasonable for the following reasons:

- Accuracy in time tracking is compromised by the additional administrative burden required to track, bill, and collect for services in this manner.

- Additional costs are associated with administrative staff's billing, refunding, and monitoring deposit accounts.
- Customers often prefer to know the fees for services in advance of applying for permits or participating in programs.
- Departments can better predict revenue streams and staff needs using standardized time estimates and anticipated permit volumes.

Situations arise where the size and complexity of a given project warrants time tracking and billing on a "time and materials" basis. The Matrix Consulting Group has recommended taking a deposit and charging actual costs for such fees as appropriate and itemized within the current fee schedule.

FULLY BURDENED HOURLY RATES

The fully burdened hourly rates calculated through this study include the following components:

- **Salaries**: FY2025 Budgeted salaries were utilized and consolidated at the positional level.
- **Benefits:** FY2025 Budgeted benefits were utilized and consolidated at the positional level.
- **Productive Hours:** Based on Stonecrest's current personnel system rules, working or productive hours were calculated. This means taking the starting total working hours and reducing the hours by vacation, sick, holidays, trainings, and administrative leave.
- **Departmental / Divisional Overhead:** This captures any internal service charges or operating costs such as vehicles, supplies, etc. Additionally, this component includes the cost associated with support from Director, administrative, and analytical staff that do not directly work on fees.
- **Citywide Overhead:** This captures support provided by the City Council, City Manager, City Clerk, City Attorney, Finance, and Human Resources. The costs are based on a standard *de minimis* rate (15%).

Together these components result in the generation of fully burdened hourly rates by position / classification and / or department / division. These rates were multiplied against the time assumptions to calculate the full cost of services noted in this report.

RESULTS OVERVIEW

The motivation behind a cost of services (User Fee) analysis is for City Council and Departmental staff to maintain services at a level that is both accepted and effective for the community and to maintain control over the policy and management of these services.

It should be noted that the results presented in this report are not a precise measurement. In general, a cost-of-service analysis takes a "snapshot in time," where a fiscal year of financial and operational information is utilized. Changes to the structure of fee names, along with the use of time estimates, allow only for a reasonable projection of subsidies and revenue. Consequently, City Council and Department staff should rely conservatively upon these estimates to gauge the impact of implementation going forward.

Discussion of results in the following chapters is intended as a summary of extensive and voluminous cost allocation documentation produced during the Study. Each chapter will include detailed cost calculation results for each fee including the following:

- **Modifications:** discussions regarding any proposed revisions to the current fee schedule, including elimination or addition of fees.
- **"Per Unit" Results:** comparison of the full cost of providing each unit of service to the current fee for each unit of service (where applicable).

The full analytical results were provided to City staff under separate cover from this summary report.

BUILDING

The Building and Permitting Division ensures that any construction within the City complies with state and local building codes and regulations. The Building fees examined in this study relate to new construction; remodels and tenant improvements; mechanical, electrical, and plumbing (MEP) permits; swimming pools; certificates of occupancy; and demolition projects. The following subsections discuss fee schedule modifications and detailed per unit results for the fee-related services provided by the Building Department.

FEE SCHEDULE MODIFICATIONS

In discussions with City staff, the following modifications were proposed to the current fee schedule:

- **Eliminated Fees:** In discussions with City staff, the following eliminations were proposed to the current fee schedule as they represent services no longer offered by the City or are duplicative:
    - 'Electrical Permits – Low Voltage – Residential'
    - 'Plumbing Permits – Miscellaneous fee'
    - 'Sprinkler system processing'
- **New Fee:** Staff proposed the addition of a 'Temporary Certificate of Occupancy' fee to represent a service already offered by not codified on the fee schedule.
- **Condensed Fees:** Staff proposed condensing the following fees to simplify the fee schedule:
    - 'Commercial Grease Trap Processing' from a base fee with an additional fee per $1,000 valuation to a single flat fee.
    - 'HVAC Permits' from a list of individual appliances to more general fee categories such as 'Fee per heating appliance' and 'Fee per cooling appliance'.
    - 'Plumbing Permits' from a list of individual fixtures to a single 'Fee per plumbing fixture'.
- **Modified Fees:** The following fee modifications were proposed to better clarify the services being provided:
    - 'Swimming Pool' fee was created to combine all related MEP permits and was divided into 'Single-Family' and 'Commercial / Multi-Family' categories.
    - All 'Minimum Permit Fees' were renamed 'Base Permit Fees'.
    - 'Grease Trap', 'Irrigation System', 'Sewer Service', and 'Water Service' had the phrase 'Application Processing' added to clarify that the fee is only for the City to process these applications and submit them to the County for their review.
    - The 'Technology Fee' was converted from a flat fee to a percentage-based fee; this allows the City to better recover costs for large projects that have a greater impact on technology systems.

The modifications noted ensure that the proposed fee schedule more accurately reflects the services being provided by Building and Permitting staff.

DETAILED RESULTS

The Building Division collects fees for new construction; remodels and tenant improvements; mechanical, electrical, and plumbing (MEP) permits; certificates of occupancy; swimming pools; demolition; and processing certain applications that the County reviews. The total cost calculated for each service includes direct staff costs and Departmental, Divisional, and Citywide overhead. The following table details the fee name, current fee, total cost, and difference associated with each service offered.

TABLE 3: TOTAL COST PER UNIT RESULTS – BUILDING

Fee Name	Current Fee	Total Cost	Difference
Building Permit Fee Schedule			
Base Permit Fee	$175	$178	($3)
Technology Fee	Modified	6%	N/A
Plan Review Fee	20%	40%	(20%)
Building Permit (New Construction)			
Building Permit Fee Schedule	$0.0065	$0.0085	($0.0020)
Interior Tenant Finish/Residential Remodel			
Minimum permit fee	$175	$174	$1
Technology Fee	Modified	6%	N/A
Commercial Interior finish	$6.00	$9.33	($3.33)
Residential renovation/addition/repair	$6.00	$6.97	($0.97)
Other Fees			
Certificate of Occupancy Fee/Letter of Completion Fee	$50	$122	($72)
Temporary Certificate of Occupancy	New	$182	N/A
Plans Revision Fee			
Residential Site Plan	$25	$62	($37)
Other	$50	$70	($20)
Resubmittal Fee - each resubmittal after the 2nd, Temporary Certificate of Occupancy, nonresidential only	$25	$62	($37)
Permit Extension - same owner	$300	$317	($17)
Change of Contractor after permit issued	$175	$188	($13)
House moving permit	$150	$169	($19)
Swimming Pool			
Single-Family	$100	$394	($294)
Commercial / Multi-Family			
Up to $16,000 value	$100	$394	($294)
Per $1,000.00 value added	$7	$7	($1)
Demolition			
Single-Family	$100	$164	($64)
Commercial / Multi-Family			
Up to $16,000 value	$100	$164	($64)
Per $1,000.00 value added	$7	$7	($1)
Temporary Construction Trailer	$100	$282	($182)
Temporary Structure	$150	$282	($132)

Fee Name	Current Fee	Total Cost	Difference
Minimum Miscellaneous Fee	$100	$99	$1
Commercial Grease Trap Processing	$200	$49	$51
Irrigation system Processing	$100	$49	$51
After hours inspection (min. 4 hours)	$50	$142	($92)
Reinspection Fees - Building and Trades			
Reinspection - first occurrence	$25	$40	($15)
Reinspection - second occurrence	$50	$80	($30)
Reinspection - third and others	$100	$120	($20)
Plumbing Permits			
Base Permit Fee	$100	$109	($9)
Technology Fee	Modified	6%	N/A
Fee per plumbing fixture	$5	$20	($15)
Fee per gas service added	$25	$20	$5
Other			
Re-inspection fee - First	$25	$40	($15)
Re-inspection fee - Second	$50	$80	($30)
Re-inspection fee - Third and subsequent	$100	$120	($20)
After hours inspection (min 4 hours)	$50	$142	($92)
Sewer Service Application Processing	$30	$49	($19)
Water Service Application Processing	$30	$49	($19)
HVAC Permits			
Base Permit Fee	$100	$109	($9)
Technology Fee	Modified	6%	N/A
Fee per heating appliance	$35	$40	($5)
Fee per cooling appliance	$35	$40	($5)
Fee per residential exhaust fan	$15	$40	($25)
Fee per commercial exhaust fan	$25	$40	($15)
Fee per gas service added	$25	$40	($15)
Fee per commercial vent hood	$80	$80	$0
Fee per residential vent hood	$25	$40	($15)
Miscellaneous equipment	$15	$40	($25)
Gas Service	$25	$40	($15)
Gas Reconnect	$50	$50	$0
Electrical Permits			
Base Permit Fee	$100	$109	($9)
Technology Fee	Modified	6%	N/A
Other			
Re-inspection fee - First	$25	$40	($15)
Re-inspection fee - Second	$50	$80	($30)
Re-inspection fee - Third and subsequent	$100	$120	($20)
After hours inspection (min 4 hours)	$50	$142	($92)
Temporary Service Pole	$25	$30	($5)
Number of receptacles	$2	$4	($2)
Number of Light Fixtures	$2	$4	($2)
Service Panel between 30 amps and 125 amps	$20	$30	($10)
Service Panel between 126 amps and 400 amps	$30	$40	($10)
Service Panel 401 amps and above	$40	$60	($20)
Number of appliances including furnace and air conditioning	$5	$10	($5)

Fee Name	Current Fee	Total Cost	Difference
Swimming pool, spa, Jacuzzi	$50	$60	($10)
Miscellaneous equipment	$20	$30	($10)
Construction trailer	$50	$60	($10)
Power reconnect	$50	$60	($10)
Low Voltage			
Commercial	$50	$60	($10)

The fees administered by the Building and Permitting Division generally under-recover. The largest deficits are in relation to the base fees for both ‘Single-Family’ and ‘Commercial / Multi-Family’ swimming pool permits at around $300 each. A few fees do show over-recoveries; the largest overages are in relation to the ‘Commercial Grease Trap Processing’ and ‘Irrigation System Processing’ fees at about $50 each. The City should review these results and adjust these fees to be in compliance with the state regulations, as well as to allow for greater cost recovery.

FINANCE

The Finance Department is responsible for administering the City's Alcoholic Beverage and Business Licenses. The fees examined in this study relate to the administrative fees charged for managing those programs. The following subsections discuss fee schedule modifications and detailed per unit results.

FEE SCHEDULE MODIFICATIONS

In discussions with City staff, no modifications were proposed to the fees administered by the Finance Department.

DETAILED RESULTS

Finance's fees are related to the administrative costs associated with providing Alcoholic Beverage Licenses and Business Licenses. The total cost calculated for each service includes direct staff costs and Departmental, Divisional, and Citywide overhead. The following table details the fee name, current fee, total cost, and difference associated with each service offered.

TABLE 4: TOTAL COST PER UNIT RESULTS – FINANCE

Fee Name	Current Fee	Total Cost	Difference
Alcoholic Beverage E License			
Administrative Fee			
Beer/Wine	$100	$214	($114)
Liquor	$200	$214	($14)
Business Licenses			
Administrative Fee	$75	$131	($56)

The administrative fees administered by the Finance Department all under-recover the associated costs. The largest under-recovery is for a 'Beer/Wine' permit at just over $100. The smallest under-recovery is for a 'Liquor' permit at about $15.

PARKS & RECREATION

The Parks and Recreation Department operates and maintains the City's parks and facilitates various activities and programs for City residents. The fees examined in this study relate to facility, field, and pavilion rentals; athletic activities; and camps. The following subsections discuss fee schedule modifications and detailed per-unit results.

FEE SCHEDULE MODIFICATIONS

In discussions with City staff, the following modifications were proposed to the current fee schedule:

- **Eliminated Fees:** Staff proposed eliminating the 'Field Rentals – Artificial Turf Fields' fee, as the City currently does not have any of these fields available for rent.
- **New Fees:** Staff proposed the addition of the following fees as they highlight services the City would like to provide in the near future:
    - 'Afterschool Programming'
    - 'Co-Ed Softball League'
    - 'Co-Ed Kickball League'
    - 'Co-Ed Volleyball League'
    - 'Concession Stand' Rental
    - 'Flag Football'
    - 'Lacrosse'
    - 'Men's / Women's Basketball League'
    - 'School Break Camps'
    - 'Soccer'
    - 'Track and Field'
    - 'Tumbling'
    - 'Youth Basketball Clinic'
    - 'Youth Basketball League'
    - 'Youth T-Ball / Baseball League'
- **Expanded Fees:** For all rentals of spaces in the Browns Mill Recreation Center, staff proposed adding a separate fee for 'Specialty Groups.'

The modifications noted ensure that the proposed fee schedule more accurately reflects the services being provided by Parks and Recreation staff.

DETAILED RESULTS

The Parks and Recreation Department collects fees for rentals, athletic activities, and camps. The total cost calculated for each service includes direct staff costs and Departmental, Divisional, and Citywide overhead. The following table details the fee name, current fee, total cost, and difference associated with each service offered.

TABLE 5: TOTAL COST PER UNIT RESULTS – PARKS & RECREATION

Fee Name	Current Fee	Total Cost	Difference
Browns Mill Recreation Center			
Multipurpose Room			
Event	$250	$289	($39)
Meeting	$100	$149	($49)
All Other Rentals:			
Resident	$45	$90	($45)
Non-Resident	$70	$90	($20)
Non-Profit	$35	$90	($55)
Specialty Groups	New	$90	N/A
Multipurpose Room A or B			
Event	$250	$150	$100
Meeting	$100	$59	$41
All Other Rentals:			
Resident	$35	$74	($39)
Non-Resident	$60	$74	($14)
Non-Profit	$25	$74	($49)
Specialty Groups	New	$74	N/A
Large Gymnasium			
Athletic Events	$250	$236	$14
All Other Rentals:			
Resident	$85	$107	($22)
Non-Resident	$110	$107	$3
Non-Profit	$75	$107	($32)
Specialty Groups	New	$107	N/A
Auxiliary Gymnasium			
Athletic Events	$250	$146	$104
All Other Rentals:			
Resident	$60	$84	($24)
Non-Resident	$85	$84	$1
Non-Profit	$50	$84	($34)
Specialty Groups	New	$84	N/A
Entire Gymnasium			
Athletic Events	$250	$339	($89)
All Other Rentals:			
Resident	$125	$132	($7)
Non-Resident	$150	$132	$18
Non-Profit	$115	$132	($17)
Specialty Groups	New	$132	N/A
Opening Facility Fee	$100	$85	$15

Fee Name	Current Fee	Total Cost	Difference
Field Rentals			
Baseball / Football / Soccer / Softball			
Youth	$40	$35	$5
Adult	$50	$35	$15
Non-Profit	$35	$35	$0
Tournaments			
Youth / Adult	$120	$218	($98)
Lights	$50	$85	($35)
Field Prep	$75	$168	($93)
Cleaning / Trash Removal	$100	$126	($26)
Concession Stand	New	$63	N/A
Pavilion Rentals			
Salem Pav.			
Half day (< 4 hrs.)			
Resident	$55	$144	($89)
Non-Resident	$75	$144	($69)
Full day (4 + hrs.)			
Resident	$95	$204	($109)
Non-Resident	$135	$204	($69)
Gregory Moseley Pav.			
Half day (< 4 hrs.)			
Resident	$55	$129	($74)
Non-Resident	$75	$129	($54)
Full day (4 + hrs.)			
Resident	$95	$174	($79)
Non-Resident	$135	$174	($39)
Browns Mill Pav.			
Half day (< 4 hrs.)			
Resident	$55	$135	($80)
Non-Resident	$75	$135	($60)
Full day (4 + hrs.)			
Resident	$95	$187	($92)
Non-Resident	$135	$187	($52)
Athletic Programs			
Men's / Women's Basketball League	$600	$1,322	($722)
Co-Ed Softball League	$500	$1,317	($817)
Co-Ed Kickball League	$500	$1,317	($817)
Co-Ed Volleyball League	$500	$1,317	($817)
Flag Football	$600	$1,317	($717)
Youth Basketball Clinics	$125	$174	($49)
Tumbling	$125	$174	($49)
Youth Basketball League			
Resident	$80	$131	($51)
Non-Resident	$95	$131	($36)
Youth T-Ball / Baseball League			
Resident	$85	$131	($46)
Non-Resident	$100	$131	($31)
Track and Field			
Resident	$95	$131	($36)

Fee Name	Current Fee	Total Cost	Difference
Non-Resident	$110	$131	($21)
Soccer			
Resident	$85	$131	($46)
Non-Resident	$100	$131	($31)
Flag Football			
Resident	$85	$131	($46)
Non-Resident	$100	$131	($31)
Lacrosse			
Resident	$95	$131	($36)
Non-Resident	$110	$131	($21)
Non-Athletic Programs			
Afterschool Programming	New	$275	N/A
School Break Camps	New	$382	N/A
Summer Camp	$60	$710	($650)

The fees charged by the Parks and Recreation Department generally under-recover the costs of providing the associated services, with some exceptions. The largest deficit is seen between the proposed fee and the total cost for the co-ed softball, kickball, and volleyball leagues at about $800 per team.

A few rental fees show over-recoveries, ranging from just over $100 ('Auxiliary Gymnasium – Athletic Events') to $1 ('Auxiliary Gymnasium – Non-Resident'). It is important to note that rental fees are generally not bound by the same cost restrictions as other types of user fees; because rentals are purely voluntary transactions that are influenced by many market factors other than cost (desirability of the facility, availability of other comparable facilities in the area, etc.), these fees can be set at the market rate, rather than purely on a cost basis.

PLANNING & ZONING

The Planning and Zoning Division is responsible for managing the City's growth and development through implementation of the Comprehensive Plan and the Zoning Ordinance. The Planning and Zoning fees included in this study relate to rezoning, variances, public notice, special administrative permits, signs, and land development. The following subsections discuss fee schedule modifications and detailed per-unit results for the fee-related services provided by Planning and Zoning.

FEE SCHEDULE MODIFICATIONS

In discussions with City staff, the following modifications were proposed to the current fee schedule:

- **Eliminated Fees:** Staff proposed eliminating the following fees as they are either no longer needed or are duplicative:
    - 'Residential – Final Plats – Inspection'
    - 'Residential – Final Plats – Final Inspection and Punch List'
    - 'Revisions'
- **New Fees:** Staff proposed the addition of the following fees as they highlight services either already provided and not codified on the fee schedule or services the City would like to provide in a different way:
    - 'Re-Posting Signs'
    - 'Sign Review'
    - 'Tree Removal Permit'
- **Condensed Fees:** Staff proposed collapsing the 'Clearing', 'Clearing and Grubbing', and 'Grading Permit' fees into a single fee for all residential and non-residential projects.
- **Expanded Fees:** For all zoning districts under the 'Rezoning from any district/major modification' section, staff proposed expanding the current list of acreage-based subcategories to include an additional subcategory for Overlays.
- **Modified Fees:** The 'Technology Fee' was converted from a flat fee to a percentage-based fee; this allows the City to better recover costs for large projects that have a greater impact on technology systems.

The modifications noted ensure that the proposed fee schedule more accurately reflects the services being provided by Planning and Zoning staff.

DETAILED RESULTS

Planning and Zoning collects fees for rezoning, variances, signs, public noticing, and land development. The total cost calculated for each service includes direct staff costs and Departmental, Divisional, and

Citywide overhead. The following table details the fee name, current fee, total cost, and difference associated with each service offered.

TABLE 6: TOTAL COST PER UNIT RESULTS – PLANNING & ZONING

Fee Name	Current Fee	Total Cost	Difference
Technology Fee	Modified	6%	N/A
Permit Applications			
Variances			
Residential Single-Family Zoning Districts			
Base	$250	$4,111	($3,861)
For each additional variance on the same piece of property (maximum of three variances)	$50	$417	($367)
Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts, and Commercial Uses in Residential			
Base	$350	$4,359	($4,009)
For each additional variance on the same piece of property (maximum of three variances)	$100	$417	($317)
All Signs			
Base	$350	$4,111	($3,761)
For each additional variance on the same piece of property (maximum of three variances)	$100	$417	($317)
Sign Review	New	$208	N/A
Zoning Certification Letter	$50	$124	($74)
Minor Modification	$250	$339	($89)
Major Modification	$250	$3,117	($2,867)
Special Land Use Permit (SLUP)	$400	$4,111	($3,711)
Swimming Pool	$50	$339	($289)
Rezoning from any district/major modification			
RE District			
0 to 5 acres	$500	$2,032	($1,532)
5+ to 10 acres	$1,000	$3,196	($2,196)
10+ to 20 acres	$1,500	$4,111	($2,611)
20+ to 100 acres	$2,000	$4,506	($2,506)
100+ acres			
Base	$2,500	$4,506	($2,006)
Per acre for any portion thereof over 100 acres.	$40	$62	($22)
RE District in an Overlay	New	$4,359	N/A
RLG, R-100, R-85, R-75, R- 60			
0 to 5 acres	$300	$2,032	($1,732)
5+ to 10 acres	$700	$3,196	($2,496)
10+ to 20 acres	$1,000	$4,111	($3,111)
20+ to 100 acres	$1,500	$4,506	($3,006)
100+ acres			
Base	$2,500	$4,506	($2,006)
Per acre for any portion thereof over 100 acres.	$40	$62	($22)
RLG, R-100, R-85, R-75, R- 60 in an Overlay	New	$4,359	N/A
MHP, RNC, Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts			
0 to 5 acres	$500	$2,281	($1,781)

Fee Name	Current Fee	Total Cost	Difference
5+ to 10 acres	$100	$3,568	($3,468)
10+ to 20 acres	$1,500	$4,359	($2,859)
20+ to 100 acres	$2,000	$5,127	($3,127)
100+ acres			
Base	$2,500	$5,127	($2,627)
Per acre for any portion thereof over 100 acres.	$20	$93	($73)
MHP, RNC, Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts in an Overlay	New	$4,607	N/A
Public Notice			
All Land Use and Variance, and Administrative Appeal Petitions (except Administrative and Minor)			
Signs	$80	$45	$35
Re-Posting Signs	New	$45	N/A
Advertising (Public Notice)	$50	$68	($18)
Special Administrative Permit			
Temporary outdoor events			
Base	$50	$508	($458)
Per Day	$10	$84	($74)
Temporary outdoor sales, seasonal	$50	$508	($458)
Temporary Outdoor Retail Sales			
Base	$50	$508	($458)
Per Day	$10	$84	($74)
Temporary or seasonal farmer's markets; Temporary produce stand	$50	$508	($458)
Temporary Structure	$50	$508	($458)
Urban Community Garden, over 5 acres	$50	$508	($458)
Telecommunication	$50	$508	($458)
Home Occupation or Home-based business	$100	$339	($239)
Festival/Event (horseshow, music festival, etc.)			
Base	$50	$508	($458)
Per Day	$10	$84	($74)
Events, Outdoors Seasonal (Christmas tree, pumpkinseed)	$50	$508	($458)
Roadside Vendor			
Base	$50	$508	($458)
Per Day	$10	$84	($74)
Roadside Produce Stand	$50	$508	($458)
Sexually Oriented Business	$50	$4,359	($4,309)
Special Administrative Event Permit			
5 days or less	$200	$508	($308)
14 days	$300	$1,378	($1,078)
All Other Administrative Permits	$25	$508	($483)
Sign Variances			
Sign Variances			
Minor Modification	$30	$339	($309)
Major Modification	$250	$3,117	($2,867)
Sign Permit Fees			
Directional Sign/Wayfinding Signs	$100	$4,111	($4,011)
Special Event Sign	$100	$84	$16

Fee Name	Current Fee	Total Cost	Difference
All other sign permits	$100	$508	($408)
Banner	$25	$508	($483)
Wall Signs			
Under 50 square feet	$50	$666	($616)
50 to 100 square feet	$75	$1,084	($1,009)
Over 100 square feet	$100	$1,378	($1,278)
Ground / Monumental Signs			
Under 50 square feet	$100	$666	($566)
50 to 100 square feet	$150	$1,084	($934)
Over 100 square feet	$200	$1,378	($1,178)
Land Development Fee Schedule			
Technology Fee	Modified	6%	N/A
Clearing or Clearing and Grubbing or Grading Permit - Residential/Nonresidential			
Review	$300	$852	($552)
Inspection	$25	$532	($507)
Tree Removal Permit	New	$527	N/A
Development Permit			
Residential - Single Family			
Engineering (less than 2 Acres)			
Review			
Base	$300	$1,052	($752)
Per Lot	$15	$22	($7)
Inspection			
Base	$200	$532	($332)
Per Acre	$100	$133	($33)
Erosion Control (less than 2 Acres)			
Review	$200	$1,052	($852)
Inspection			
Base	$100	$390	($290)
Per Acre	$50	$66	($16)
Engineering (more than 2 Acres)			
Review			
Base	$400	$1,585	($1,185)
Per Lot	$15	$22	($7)
Inspection			
Base	$400	$1,065	($665)
Per Acre	$100	$133	($33)
Erosion Control (more than 2 Acres)			
Review	$300	$1,585	($1,285)
Inspection			
Base	$200	$656	($456)
Per Acre	$50	$133	($83)
As-Built Plans Review			
Review	$0	$66	($66)
Inspection	$0	$133	($133)
Residential - Town Homes (Fee Simple)			
Engineering			
Review			

Fee Name	Current Fee	Total Cost	Difference
Base	$300	$390	($90)
Per Lot	$15	$22	($7)
Inspection			
Base	$400	$532	($132)
Per Acre	$100	$133	($33)
Erosion Control			
Review			
Base	$150	$920	($770)
Per Lot	$15	$22	($7)
Inspection			
Base	$200	$532	($332)
Per Acre	$50	$66	($16)
Residential - Final Plats			
First Review			
Review			
Base	$200	$460	($260)
Per Lot	$5	$8	($3)
Second Review			
Review			
Base	$200	$199	$1
Third Review and Subsequent Reviews			
Review			
Base	$200	$199	$1
Recording Fee			
Review			
Base	$100	$136	($36)
Per Lot	$20	$45	($25)
Nonresidential - Condominium			
Engineering			
Review			
Base	$300	$328	($28)
Per Lot	$10	$45	($35)
Inspection			
Base	$400	$532	($132)
Per Acre	$100	$133	($33)
Erosion Control			
Review			
Base	$300	$920	($620)
Per Lot	$10	$22	($12)
Inspection			
Base	$200	$266	($66)
Per Acre	$50	$66	($16)
Nonresidential - Apartment			
Engineering			
Review			
Base	$300	$461	($161)
Per Lot	$10	$45	($35)
Inspection			
Base	$400	$665	($265)

Fee Name	Current Fee	Total Cost	Difference
Per Acre	$100	$133	($33)
Erosion Control			
Review			
Base	$300	$1,319	($1,019)
Per Lot	$10	$22	($12)
Inspection			
Base	$200	$266	($66)
Per Acre	$50	$66	($16)
Nonresidential - Commercial/Institutional			
Engineering			
Review			
Base	$300	$328	($28)
Inspection			
Base	$400	$665	($265)
Per Acre	$300	$133	$167
Erosion Control			
Review			
Base	$300	$1,319	($1,019)
Per Lot	$10	$22	($12)
Inspection			
Base	$200	$266	($66)
Per Acre	$50	$66	($16)
Nonresidential - Other Service Fees			
State Water Determination Fee			
Review	N/A	$133	N/A
Inspection	$200	$266	($66)
Arborist Tree Assessment Fee (Per Site Visit)			
Review	N/A	$263	N/A
Inspection	$150	$263	($113)
Dumpster Permit Fee			
Review	$50	$195	($145)
Inspection	$50	$133	($83)
Permit Extension (3 Months)	$300	$332	($32)
Land Development Revisions (After Permit Issuance)	$300	$719	($419)
Lot Division/Combination			
Review	$200	$532	($332)
Penalty for Site Activity Prior to Obtaining Permit Review	$300	$532	($232)
Stream Buffer Variance Application Fee-Existing Home			
Review	$100	$133	($33)
Inspection	$100	$532	($432)
Stream Buffer Variance Application Fee-New			
Review	$100	$266	($166)
Inspection	$200	$532	($332)
City Review			
Review	$300	$332	($32)

Most fees administered by Planning and Zoning under-recover. The largest deficit is in relation to a 'Special Administrative Permit' for a 'Sexually Oriented Business' at about $4,300. The next largest under-recoveries are associated with the 'Directional Sign/Wayfinding Sign' fee ($4,000) and the base fees for 'Variances' (from $3,800 to $4,000).

Two fees currently over-recover the associated costs. The Development Fee for 'Nonresidential - Commercial/Institutional – Engineering Inspection Per Acre' has the largest overcharge at about $170.

City staff should review these results and consider adjusting fees to be in compliance with laws and regulations, as well as to allow for greater cost recovery.

COST RECOVERY CONSIDERATIONS

The following sections provide guidance regarding how and where to increase fees, determine annual update factors, and develop cost recovery policies and procedures.

FEE ADJUSTMENTS

This study has documented and outlined on a fee-by-fee basis where the City is under- and over-collecting for its fee-related services. City and Department management will now need to review the study results and adjust fees per Departmental and City philosophies and policies. The following points outline the major options the City has in adjusting its fees:

- **Over-Collection:** Upon review of the fees that were shown to be over-collecting for costs of services provided, the City should reduce the current fee to be in line with the full cost of providing the service.
- **Full Cost Recovery:** For fees that show an under-collection for costs of services provided, the City may decide to increase the fee to full cost recovery immediately.
- **Phased Increase:** For fees with significantly low-cost recovery levels, or which would have a significant impact on the community, the City could choose to increase fees gradually over a set period.

The City will need to review the results of the fee study and associated cost recovery levels and determine how best to adjust fees. While decisions regarding fees that currently show an over-recovery are straightforward, the following subsections provide further detail on why and how the City should consider either implementing Full Cost Recovery or a Phased Increase approach to adjusting its fees.

FULL COST RECOVERY

Based on the permit or review type, the City may wish to increase the fee to cover the full cost of providing services. Certain permits may be close to cost recovery already, and an increase to full cost may not be significant. Other permits may have a more significant increase associated with full cost recovery.

Increasing fees associated with permits and services that are already close to full cost recovery can potentially bring a Department's overall cost recovery level higher. Often, these minimal increases can provide necessary revenue to counterbalance fees that cannot be increased.

The City should consider increasing fees for permits for which services are rarely engaged to full cost recovery. These services often require specific expertise and can involve more complex research and review due to their infrequent nature. As such, setting these fees at full cost recovery will ensure that when the permit or review is requested, the City is recovering the full cost of its services.

PHASED INCREASES

Depending on current cost recovery levels, some current fees may need to be increased significantly to comply with established or proposed cost recovery policies. Due to the type of permit or review or the amount by which a fee needs to be increased, it may be best for the City to use a phased approach to reaching its cost recovery goals.

As an example, you may have a current fee of $200 with a full cost of $1,000, representing 20% cost recovery. If the current policy is 80% cost recovery, the current fee would need to increase by $600, bringing the fee to $800, to comply with proposed recovery levels. Assuming this service is something the City provides quite often and affects various members of the community, an instant increase of $600 may not be feasible. Therefore, the City could take a phased approach, whereby it increases the fee annually over a set period until cost recovery is achieved.

Raising fees over a set period not only allows the City to monitor and control the impact to applicants but also ensure that applicants have time to adjust to significant increases. Continuing with the example above, the City could increase the fee by $150 per year for the next four years, spreading out the increase. Depending on the desired overall increase and the impact to applicants, the City could choose to vary the number of years by which it chooses to increase fees. However, the project team recommends that the City not phase increases for periods greater than five years, as that is the maximum window after which a comprehensive fee assessment should be completed.

ANNUAL ADJUSTMENTS

Conducting a comprehensive analysis of fee-related services and costs annually would be quite cumbersome and costly. The general recommendation is that a comprehensive fee analysis should be conducted every five to seven years. This allows jurisdictions to ensure they account for organizational changes, such as staffing levels and merit increases, and process efficiencies, code or rule changes, or technology improvements. Developing annual update mechanisms allow jurisdictions to maintain current levels of cost recovery, while accounting for increases in staffing or expenditures related to permit services. The two most common types of update mechanisms are Consumer Price Index (CPI) and Cost of Living Adjustment (COLA) factors. The following points provide further detail on each of these mechanisms:

- **COLA / Personnel Cost Factor:** Jurisdictions often provide their staff with annual salary adjustments to account for increases in local cost of living. These increases are not tied to merit or seniority but rather meant to offset rising costs associated with housing, gas, and other livability factors. Sometimes these factors vary depending on the bargaining group of a specific employee. Generally, these factors are around two or three percent annually.
- **CPI / ECI Factor:** A common method of increasing fees or cost is to look at regional cost indicators, such as the Consumer Price Index or Employment Cost Index. These factors are calculated by the Bureau of Labor Statistics, are put out at various intervals within a year, and are specific to states and regions.

The City of Stonecrest should pick one of these factors to ensure that fees are increased in alignment with cost increases.

POLICIES AND PROCEDURES

This study has identified areas where the City is under-collecting the costs associated with providing services. This known funding gap is therefore being subsidized by other City revenue sources.

Development of cost recovery policies and procedures will ensure that current and future decision makers understand how and why fees were determined and set, as well as provide a road map for ensuring consistency when moving forward. The following subsections outline typical cost recovery levels and discuss the benefits of developing target cost recovery goals and procedures for achieving and increasing cost recovery.

TYPICAL COST RECOVERY

The Matrix Consulting Group has extensive experience in analyzing local government operations across the United States and has calculated typical cost recovery ranges. The following table outlines cost recovery ranges by major service area.

TABLE 7: TYPICAL COST RECOVERY RANGES BY MAJOR SERVICE AREA

Service Areas	Typical Cost Recovery Ranges
Building	80-100%
Finance	50-80%
Parks & Recreation	70-90%
Planning & Zoning	50-80%

On average, Stonecrest's Building fees recover **65%** of their costs on a per-unit basis. This is below the typical cost recovery range seen in other jurisdictions. The average per-unit cost recovery for Finance is **66%**, which is within the typical cost recovery range. Parks and Recreation recovers **71%** of the costs of administering its fees, on average. This falls within the typical cost recovery range. Planning falls below the typical cost recovery range, recovering an average of **40%** of its costs on a per-fee basis.

DEVELOPMENT OF COST RECOVERY POLICIES AND PROCEDURES

The City should review the current cost recovery levels and adopt a formal policy regarding cost recovery. This policy can be general in nature and can apply broadly to the City as a whole or to each department and division specifically. A department-specific cost recovery policy would allow the City to better control the cost recovery associated with different types of services being provided and the community benefit received.

APPENDIX – COMPARATIVE SURVEY

As part of the Cost of Services (User Fee) study for the City of Stonecrest, Matrix Consulting Group conducted a comparative survey of user fees. The City identified five municipalities to be included in the comparative survey: Alpharetta, Brookhaven, Dunwoody, Marietta, and Smyrna. The project team then reviewed public documents (i.e., agenda items, staff reports, budgets, fee schedules, and ordinances) and/or contacted jurisdictions to get comparative information.

While this full report provides the City with a reasonable estimate and understanding of the true costs of providing services, many jurisdictions also wish to benchmark themselves against other comparable jurisdictions to understand the local "rates" for comparable services. This type of comparative analysis allows for the City to assess what types of changes in fee levels their community can bear. However, benchmarking does not provide adequate information regarding the relationship of other jurisdictions' costs to their fees (i.e., policy decisions to subsidize, cost recovery goals, etc.). To contextualize this portion of the analysis, the project team provided economic and recency factors for the comparable jurisdictions.

The following sections detail various factors to consider when reviewing comparative survey results, as well as graphical comparisons of current fees and total calculated costs for various permits issued or services provided by the City.

ECONOMIC FACTORS

To provide additional context to the comparative survey information, the project team collected economic factors for the jurisdictions included. Three important economic factors to consider when comparing fees across multiple jurisdictions are: population, budget, and workforce size. These factors can impact how and when fees are administered, as a jurisdiction with a smaller population may choose to not charge a fee, or a smaller workforce size may inhibit their ability to administer a fee.

The following tables rank each jurisdiction from smallest to largest for each of these economic factors:

TABLE 8: RANKING OF JURISDICTIONS BY POPULATION

Jurisdiction	Population[7]
Dunwoody	51,795
Smyrna	57,177
Brookhaven	59,370
Stonecrest	**61,015**
Marietta	63,122
Alpharetta	67,275

[7] 2024 Census estimates were used for all jurisdictions.

TABLE 9: RANKING OF JURISDICTIONS BY CITYWIDE TOTAL BUDGET

Jurisdiction	FY2025 Budget[8]
Stonecrest	**$30,147,100**
Dunwoody	$70,533,717
Smyrna	$105,697,703
Brookhaven	$142,447,818
Alpharetta	$163,590,569
Marietta	$359,947,689

TABLE 10: RANKING OF JURISDICTIONS BY FTE

Jurisdiction	FY2025 Authorized FTE
Stonecrest	**102.00**
Dunwoody	127.50
Brookhaven	230.60
Alpharetta	473.50
Smyrna	480.49
Marietta	810.00

When compared to the surveyed jurisdictions, the City of Stonecrest has an average population size but the lowest budget and FTE count.

RECENCY FACTOR

While the above comparative information can provide some perspective when paralleling Stonecrest's fees with surveyed jurisdictions, other key factors to consider are when a jurisdiction's fee schedule was last updated and when the last comprehensive analysis was undertaken. It is important to note that even when jurisdictions have conducted recent fee studies, their fees are not always adopted at full cost recovery. The comparative results only show the adopted fee for the surveyed jurisdiction, not necessarily the full cost associated with the comparable service. The following tables detail when each surveyed jurisdiction last updated its fee schedule:

TABLE 11: LAST FEE SCHEDULE UPDATE

Jurisdiction	Response
Alpharetta	N/A[9]
Brookhaven	2023
Dunwoody	2024
Marietta	2024
Smyrna	2025

All the surveyed jurisdictions have published an updated fee schedule within the last two to three years. However, none of the surveyed jurisdictions have conducted a comprehensive fee study.

[8] To ensure appropriate comparisons, full operating budget (all funds) has been used for all jurisdictions.
[9] Alpharetta generally updates fees individually on an as-needed basis.

ADDITIONAL FACTORS

Along with keeping the statistics outlined in the previous sections in mind, the following issues should also be noted regarding the use of market surveys in the setting of fees for service:

- **Cost Recovery Factors:** Each jurisdiction and its fees are different, and many are not based on the actual cost of providing services as various policy decisions may subsidize services.
- **Fee Variance Factors:** A fee with the same name may encompass different types of services or activities across jurisdictions. Variability may stem from differences in service delivery models (e.g., in-house vs. contracted), the scope of work included under the fee, and staffing configurations, all of which can influence how indirect and overhead costs are allocated.

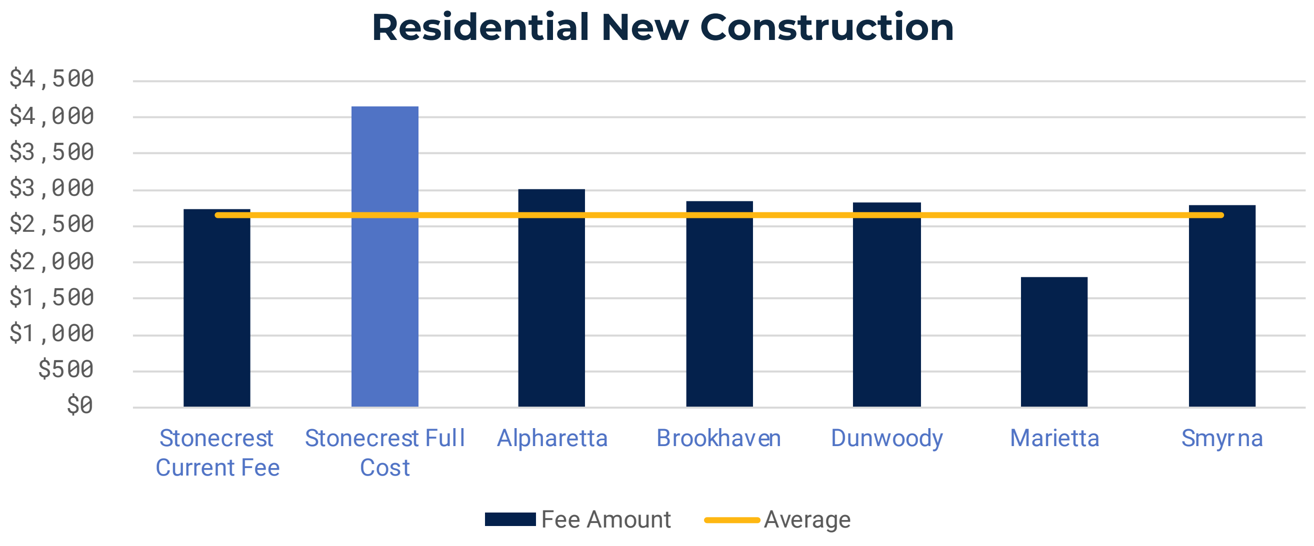
In addition to the issues noted, market surveys can also run the risk of creating a confusing excess of data that will obscure rather than clarify policy issues. Because each jurisdiction is different, the Matrix Consulting Group recommends that the information contained in the market comparison of fees be used as a secondary decision-making tool, rather than the primary method for determining an acceptable price point for services.

COMPARATIVE SURVEY RESULTS

As part of this study, the project team conducted a survey of how the City's current user fees and calculated full cost compare to other identified jurisdictions. The following subsections provide a comparative look at several fee-related services provided by the City versus the surveyed jurisdictions.

RESIDENTIAL NEW CONSTRUCTION

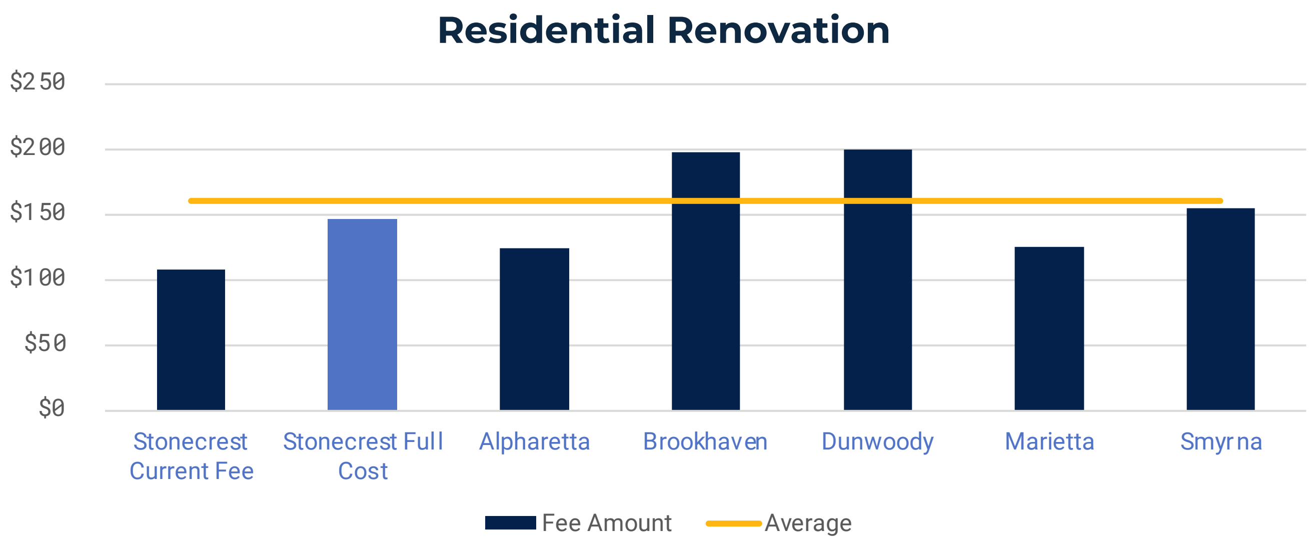
For a residential new construction project valued at $350,000, Building and Permitting currently charges a fee of $2,730, which includes both plan check and inspection costs. Through this study, the project team calculated the full cost of this service to be $4,143. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee is near the jurisdictional average of $2,655 and is most similar to Smyrna's fee ($2,800). The City's full cost, however, falls significantly above average and is higher than any other surveyed municipality. Marietta has the lowest fee at $1,800, while Alpharetta has the highest at $3,008.

RESIDENTIAL RENOVATION

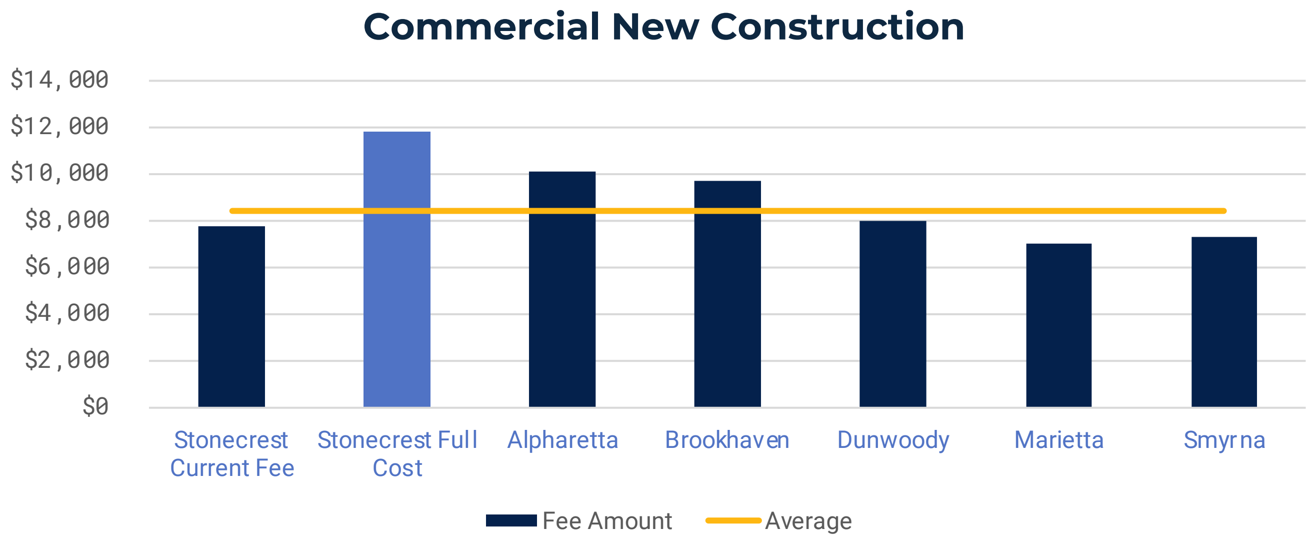
For a small residential renovation project valued at $15,000, Building and Permitting currently charges a fee of $108 for plan check and inspection. Through this study, the project team calculated the full cost of this service to be $146. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee and full cost are both below the jurisdictional average of $160. The City's current fee is most comparable to Alpharetta's fee of $124 and is the lowest fee among the surveyed jurisdictions. The City's full cost is most comparable to Smyrna's fee ($155).

COMMERCIAL NEW CONSTRUCTION

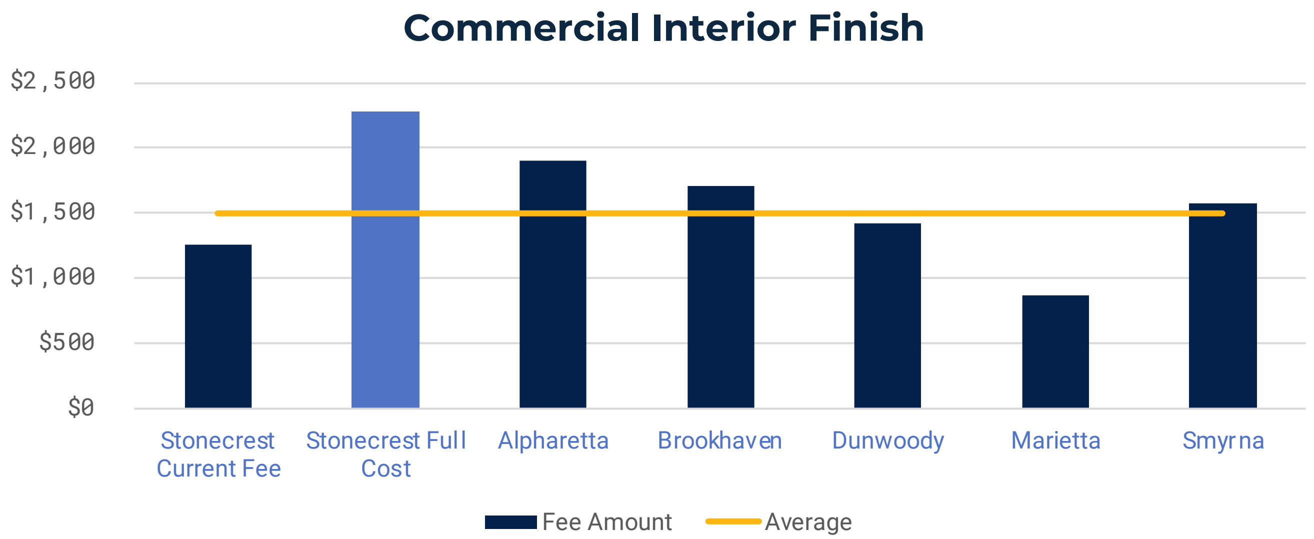
For a commercial new construction project valued at $1,000,000, Building and Permitting currently charges a fee of $7,800 for plan check and inspection. Through this study, the project team calculated the full cost of this service to be $11,837. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee falls below the jurisdictional average of $8,465; it is most similar to Dunwoody's fee ($8,025). The City's full cost, on the other hand, falls above average and is most comparable to Alpharetta's fee of $10,150, the highest among the surveyed jurisdictions. Marietta has the lowest fee at $7,050.

COMMERCIAL INTERIOR FINISH

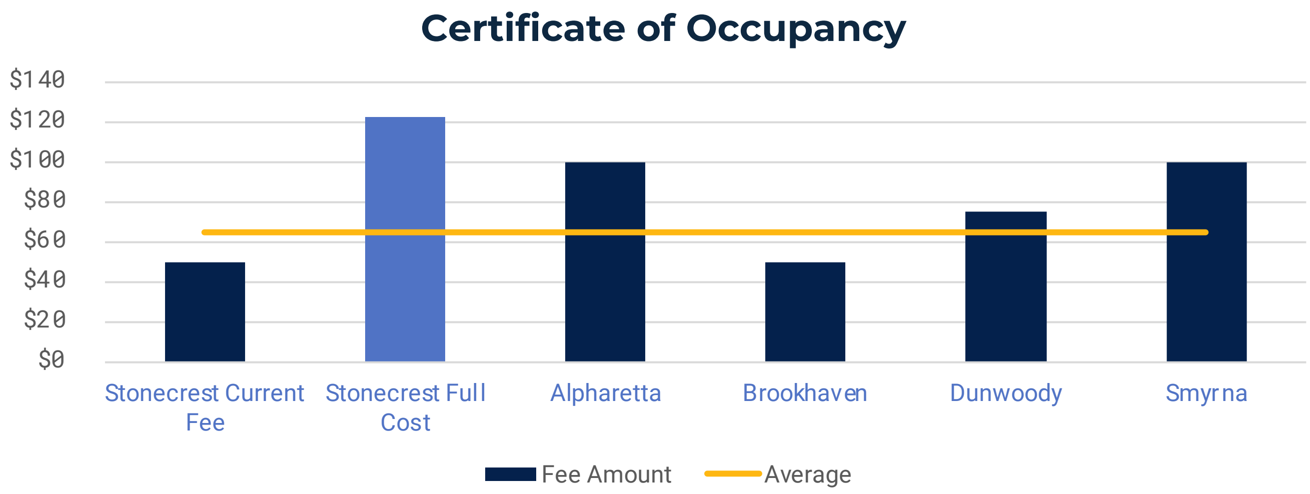
Building and Permitting currently charges a fee of $1,260 for plan check and inspection of a commercial interior finish project valued at $175,000. Through this study, the project team calculated the full cost of this service to be $2,285. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee is below the jurisdictional average of $1,496 and is closest to Dunwoody's fee ($1,425). The City's full cost falls above average; it is higher than the fee of any surveyed jurisdiction but most similar to Alpharetta's fee of $1,900.

CERTIFICATE OF OCCUPANCY

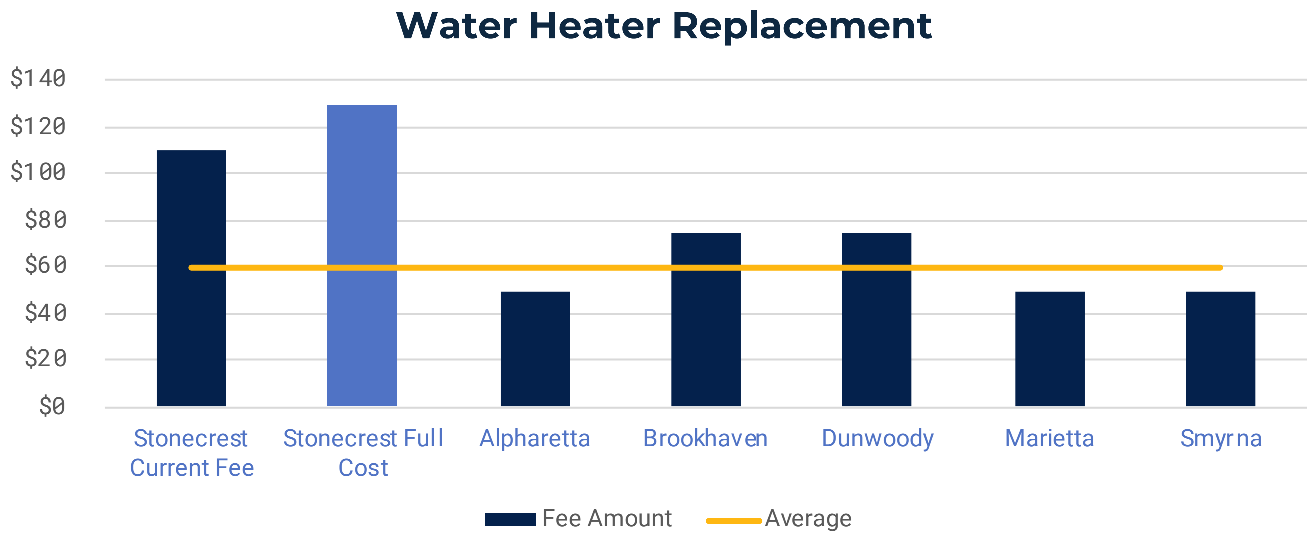
Building and Permitting currently charges a fee of $50 for a Certificate of Occupancy. Through this study, the project team calculated the full cost of this service to be $123. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



The City's current fee is below the jurisdictional average of $81; it is most comparable to Brookhaven's fee, which is also $50. Stonecrest's full cost falls above average and is closest to Alpharetta and Smyrna's fees ($100 each).

WATER HEATER REPLACEMENT

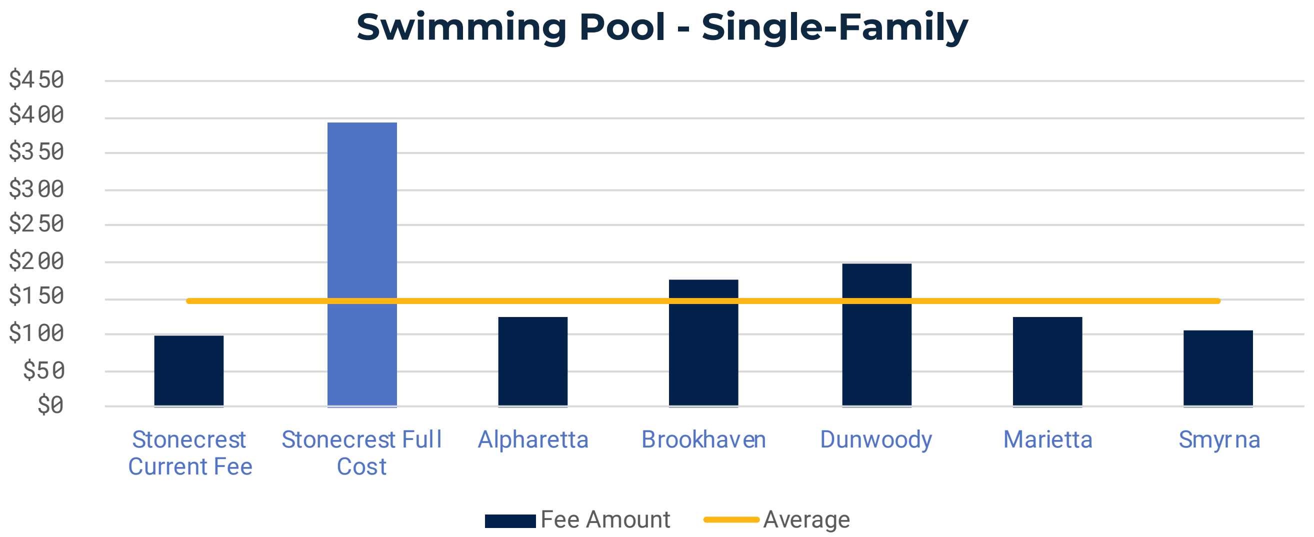
Building and Permitting currently charges a fee of $110 for the replacement of a water heater. Through this study, the project team calculated the full cost of this service to be $130. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Both Stonecrest's current fee and full cost are above the jurisdictional average of $60. The jurisdictions with the highest fees among the survey group are Brookhaven and Dunwoody at $75; all other jurisdictions charge $50 for this permit.

SWIMMING POOL – SINGLE-FAMILY

Building and Permitting currently charges a fee of $100 for a Single-Family Residential Swimming Pool permit. Through this study, the project team calculated the full cost of this service to be $394. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.[10]



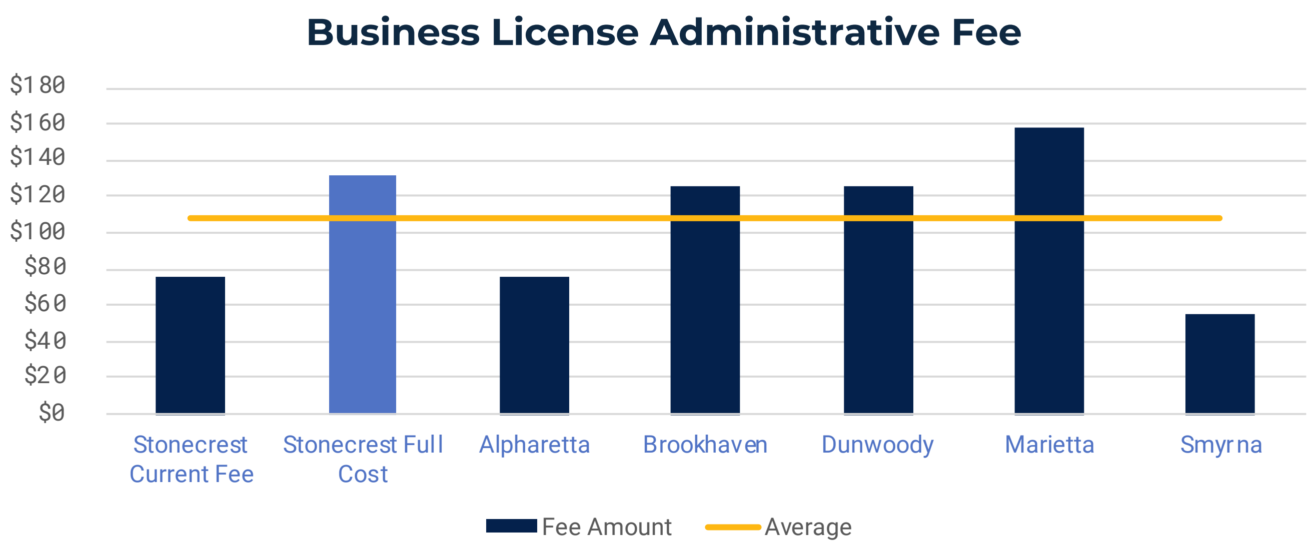
The City's current fee falls below the jurisdictional average of $146 and is most similar to Smyrna's fee of $105 (the lowest fee among the surveyed jurisdictions). Stonecrest's full cost falls above average,

[10] For those jurisdictions that do not have a separate Swimming Pool permit, a valuation of $15,000 was used.

though, and is well above the fee of any surveyed municipality. Among the localities included here, only Brookhaven has a separate Pool fee; the other cities charge this fee based on valuation.

BUSINESS LICENSE ADMINISTRATIVE FEE

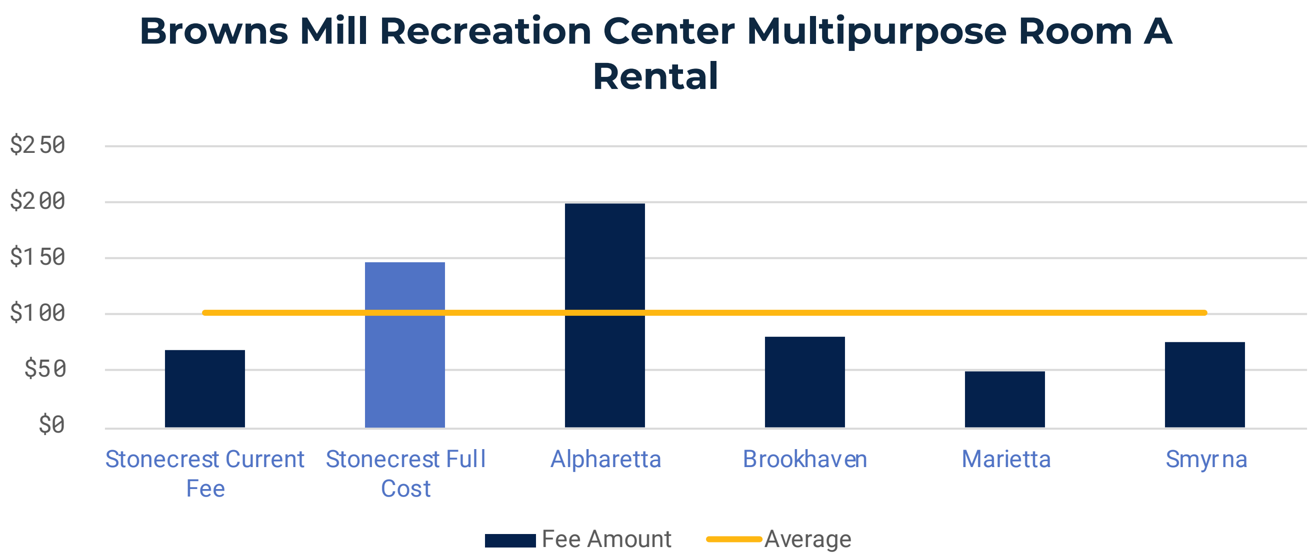
Finance currently charges a fee of $75 as an administrative fee associated with issuing Business Licenses. Through this study, the project team calculated the full cost of this service to be $131. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee is below the jurisdictional average of $108; it is the same as Alpharetta's fee ($75) and higher than the lowest fee among the surveyed municipalities (Smyrna at $55). The City's full cost is above the jurisdictional average but lower than Marietta's fee of $158. Marietta charges both an Administrative Fee and a Processing Fee; both were considered together here to more directly compare to Stonecrest's singular fee.

BROWNS MILL RECREATION CENTER MULTIPUPOSE ROOM A RENTAL

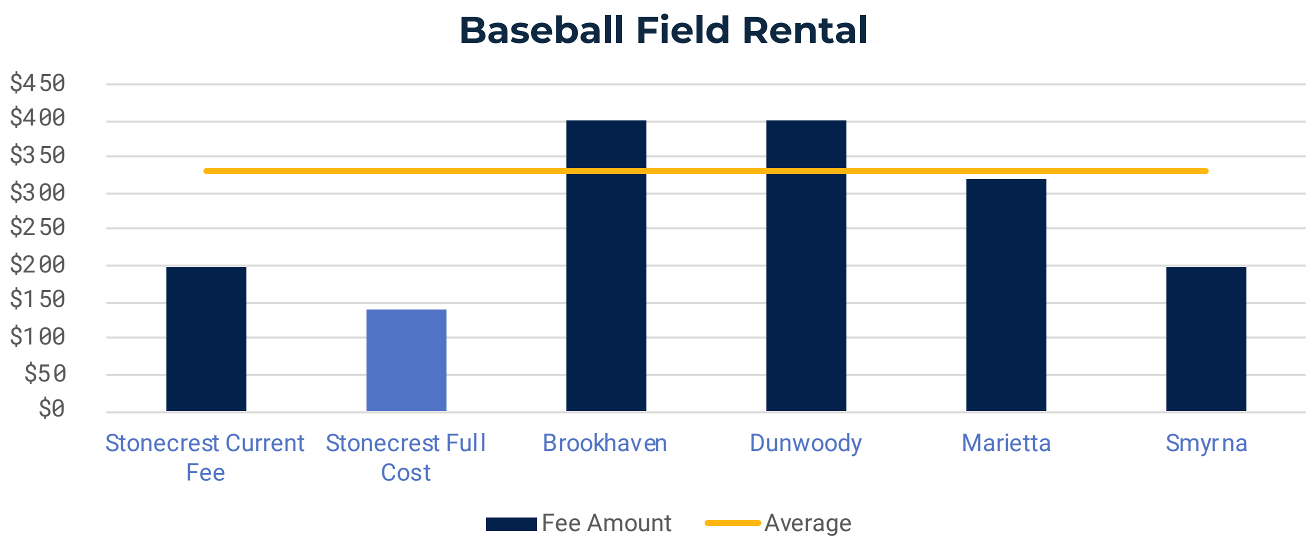
The Parks and Recreation Department currently charges a fee of $70 for a resident to rent Multipurpose Room A at the Browns Bill Recreation Center for two hours. Through this study, the project team calculated the full cost of this service to be $148. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



The City's current fee is below the jurisdictional average of $101 and most similar to Smyrna's fee of $75. Stonecrest's full cost falls above average but is less than Alpharetta's fee ($200). It is important to note that these comparisons do not take into account factors such as the newness or desirability of the facility, although the project team makes the scenarios as comparable as possible.

BASEBALL FIELD RENTAL

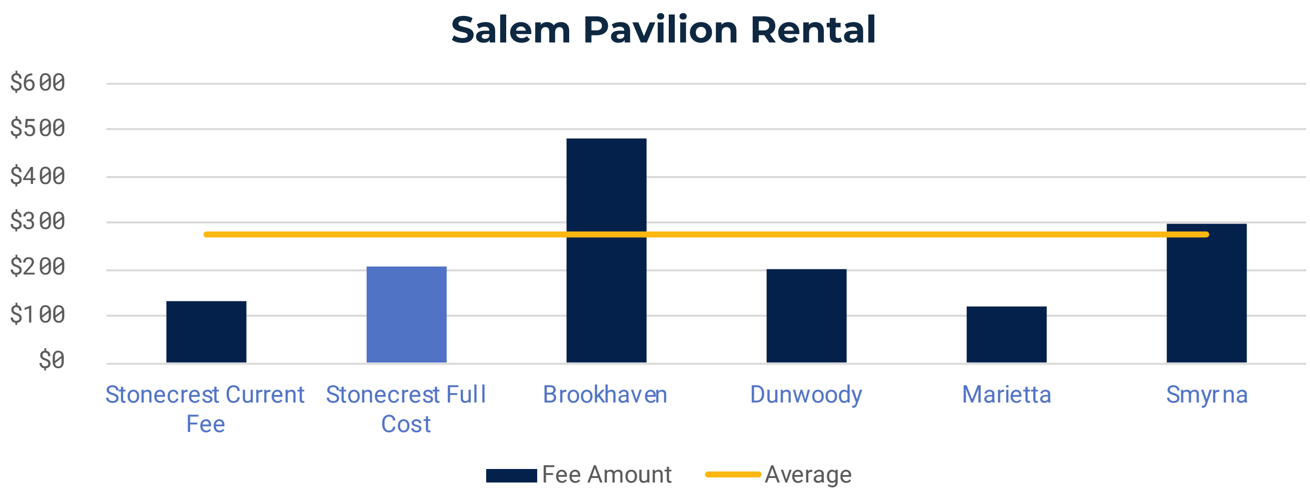
The Parks and Recreation Department currently charges a fee of $200 to rent a baseball field for an adult game for 4 hours. Through this study, the project team calculated the full cost of this service to be $140. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee and full cost both fall below the jurisdictional average of $330. Both fees are most comparable to Smyrna's fee ($200). Notably, it is common for rental fees to be set at market rate, which may be above the cost of making those fields available for rent.

SALEM PAVILION RENTAL

Parks and Recreation currently charges a fee of $135 to rent the Salem Park Pavilion for a full day. Through this study, the project team calculated the full cost of this service to be $204. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.[11]

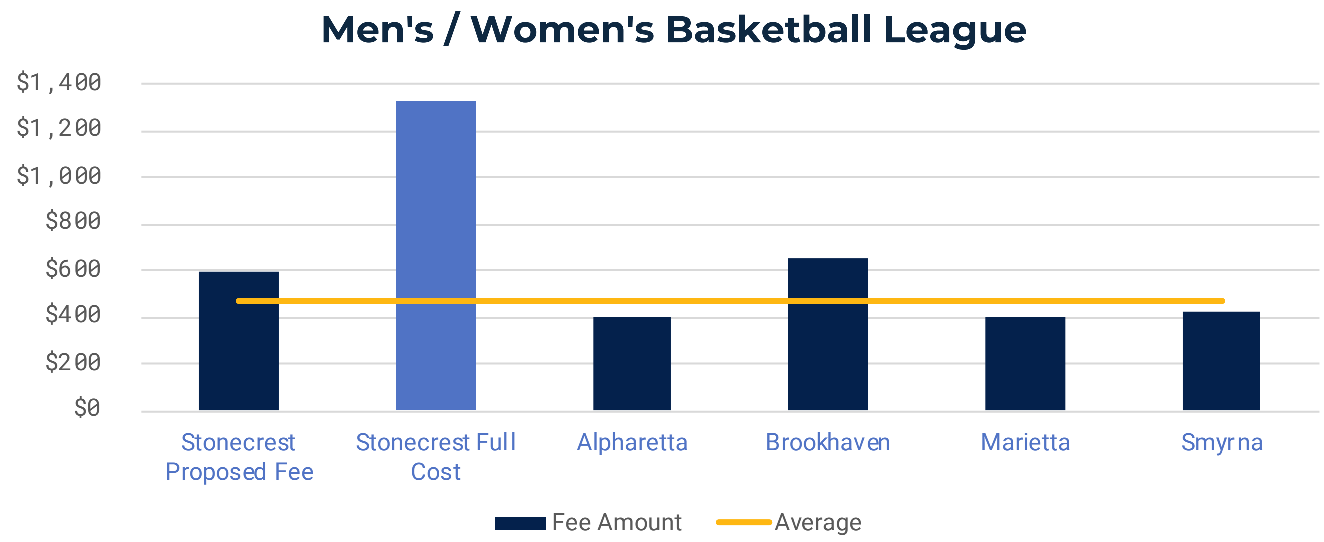


Stonecrest's current fee and full cost both fall below the jurisdictional average of $275. The City's current fee is most similar to Marietta's fee ($120), while the full cost is closest to Dunwoody's fee ($200). Alpharetta does not rent most of its pavilions and does not charge for those it does rent.

MEN'S / WOMEN'S BASKETBALL LEAGUE

Parks and Recreation has proposed charging a fee of $600 per team for a men's or women's basketball league. Through this study, the project team calculated the full cost of this service to be $1,322 per team. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.

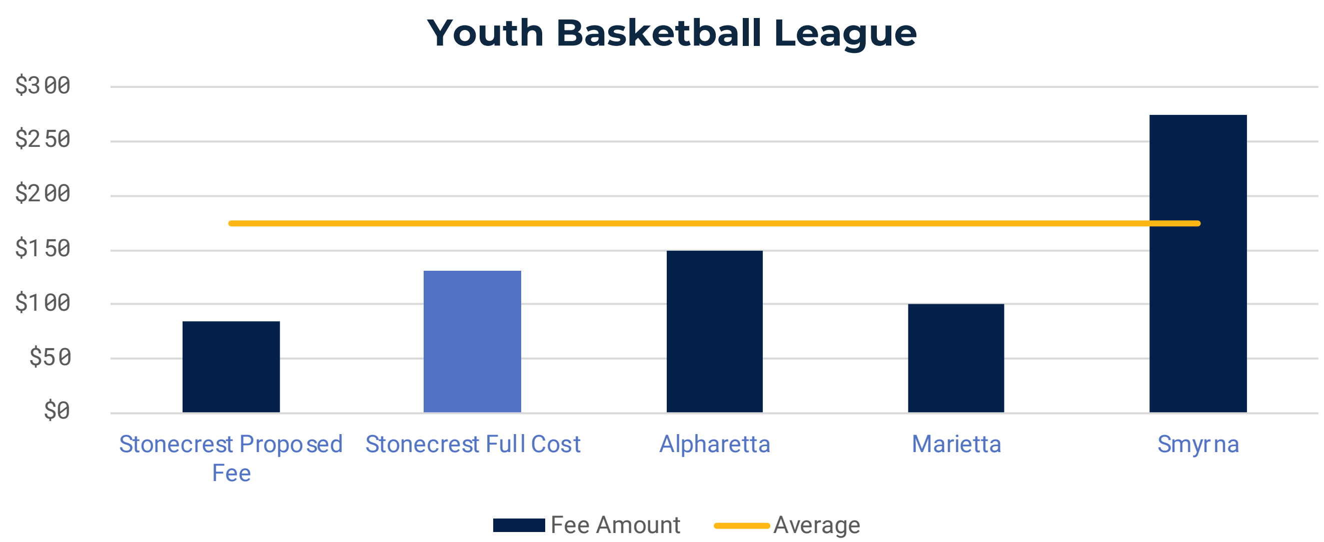
[11] For those jurisdictions that charge an hourly fee, a rental duration of 6 hours was used.



Stonecrest's proposed fee and full cost are both above the jurisdictional average of $468. The proposed fee is similar to Brookhaven's fee of $650, but the full cost is not comparable to any fee charged by the comparison jurisdictions. It is important to note that recreational activity fees are often subsidized below the full cost of providing the service.

YOUTH BASKETBALL LEAGUE

The Parks and Recreation Department has proposed charging a fee of $85 per DeKalb County resident for participation in a youth basketball league. Through this study, the project team calculated the full cost of this service to be $131. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.

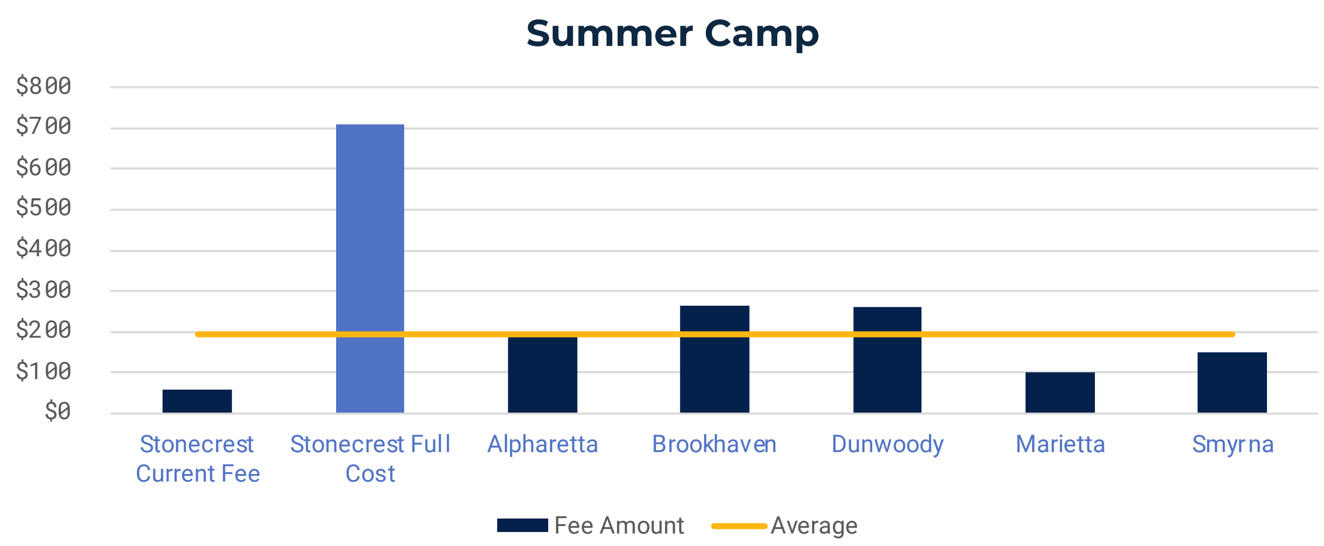


Stonecrest's current fee and full cost are both below the jurisdictional average of $175. The City's current fee is most comparable to Marietta's fee ($85) while the full cost is most similar to Alpharetta's fee

($150). Smyrna charges $275, but it is important to note that Smyrna only provides the facility for these leagues, which are run by a local non-profit rather than in-house staff.

SUMMER CAMP

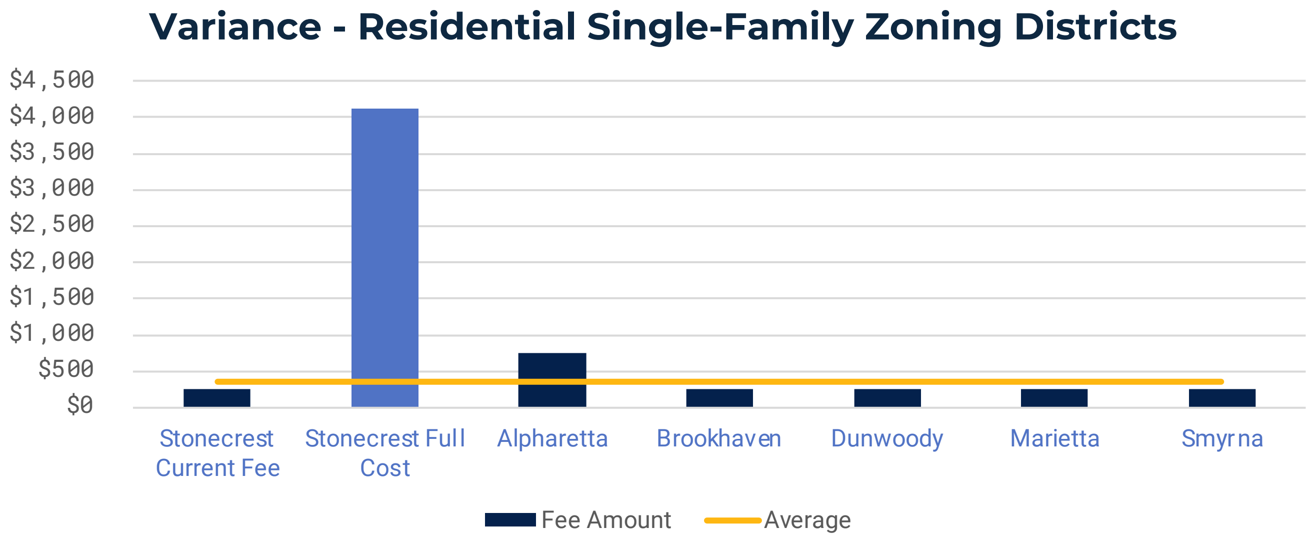
Parks and Recreation currently charges a fee of $60 per participant per week for summer camp. Through this study, the project team calculated the full cost of this service to be $710 per participant per week. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee falls below the jurisdictional average of $194 and is closest to Marietta's fee of $100. The full cost of providing summer camp, however, is well above average and is not comparable to the fee charged by any of the surveyed municipalities. Brookhaven has the highest fee at $265, followed closely by Dunwoody at $260. Brookhaven's summer camp is provided by the YMCA at Brookhaven facilities and is not provided by City staff. It is important to note that summer camp fees are often set well below full cost recovery due to the community benefit they provide.

VARIANCE – RESIDENTIAL SINGLE-FAMILY ZONING DISTRICTS

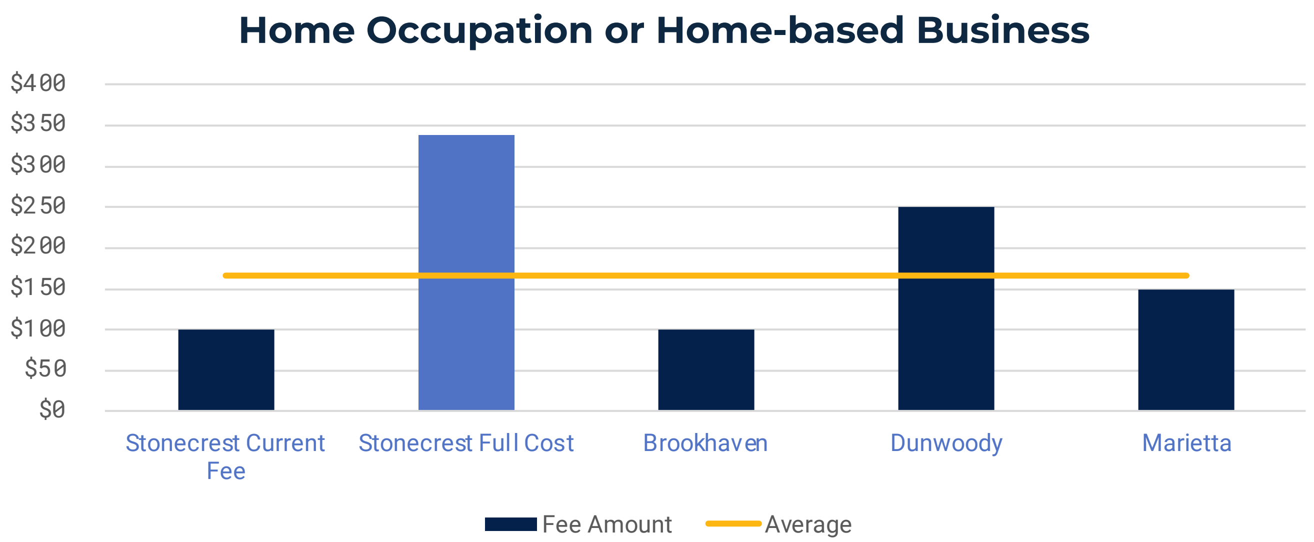
Planning and Zoning currently charges a fee of $250 for a variance in residential single-family zoning districts. Through this study, the project team calculated the full cost of this service to be $4,111. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee is below the jurisdictional average of $350; the full cost is well above the fee charged by any other surveyed jurisdiction. Brookhaven, Dunwoody, Marietta, and Smyrna all charge the same fee as Stonecrest ($250). Alpharetta charges $750 for a variance but does not consider the type of zoning district when assessing their fee.

HOME OCCUPATION OR HOME-BASED BUSINESS

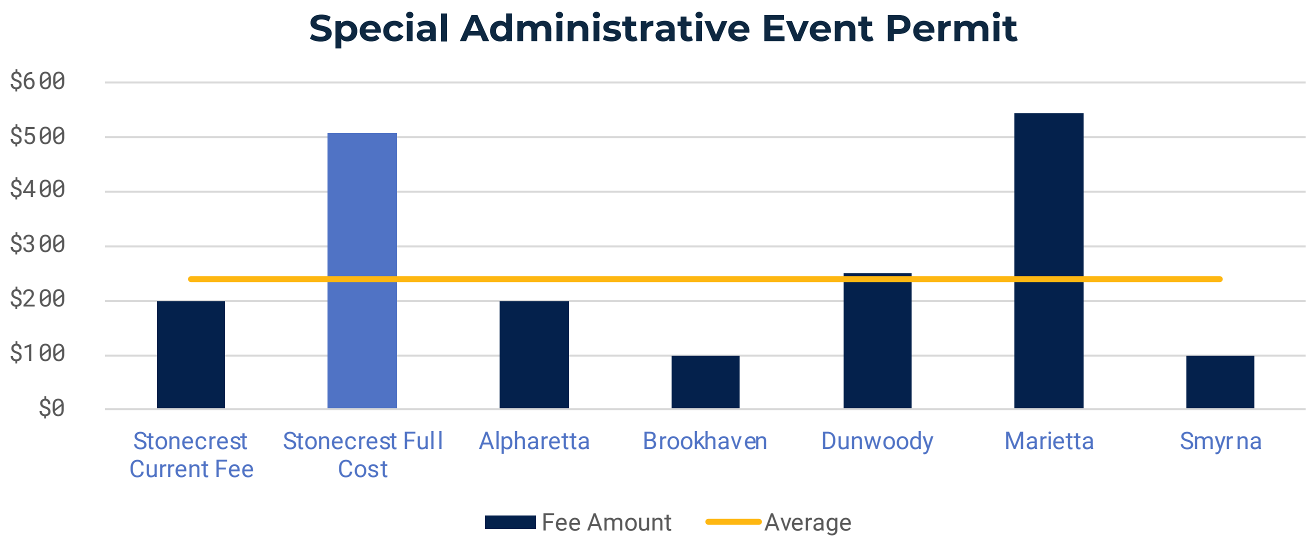
Planning and Zoning currently charges a fee of $100 for a Home Occupation or Home-based Business permit. Through this study, the project team calculated the full cost of this service to be $339. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee falls below the jurisdictional average of $167 and is the same as Brookhaven's fee ($100). The full cost is above average and is most comparable to Dunwoody's fee ($250).

SPECIAL ADMINISTRATIVE EVENT PERMIT

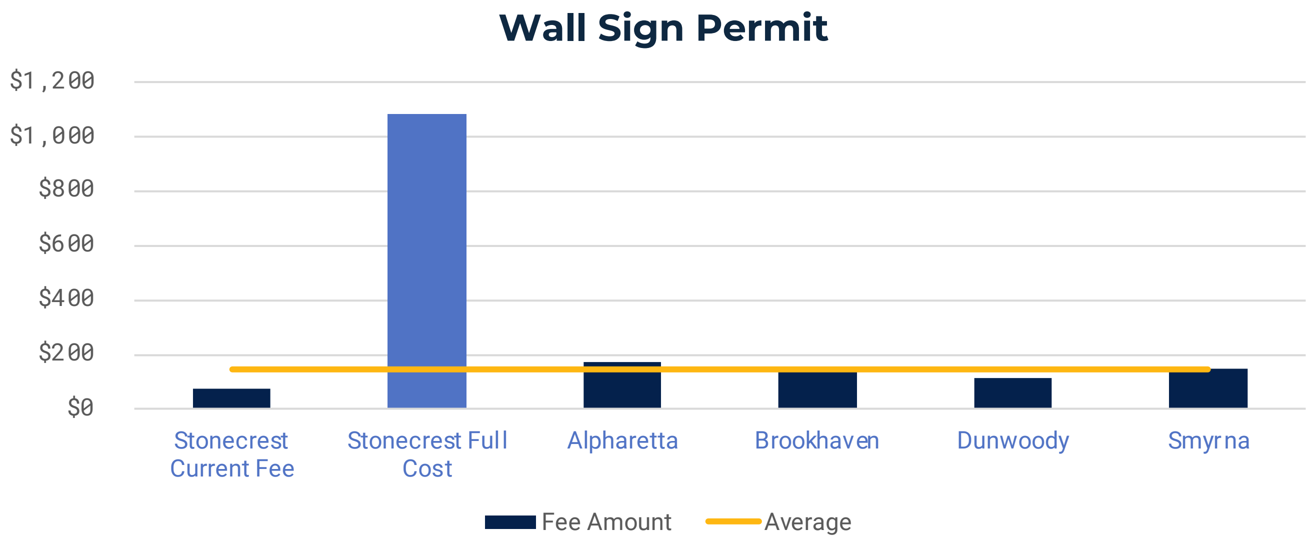
Planning and Zoning currently charges a fee of $200 for a Special Administrative Event Permit for events that are 5 days or less. Through this study, the project team calculated the full cost of this service to be $509. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee is slightly below the jurisdictional average of $239 and matches Alpharetta's fee ($200). The City's full cost of providing this service is above average but similar to Marietta's fee ($545). Marietta's fee as presented here includes an application fee and one event day; a longer event would incur a larger fee.

WALL SIGN PERMIT

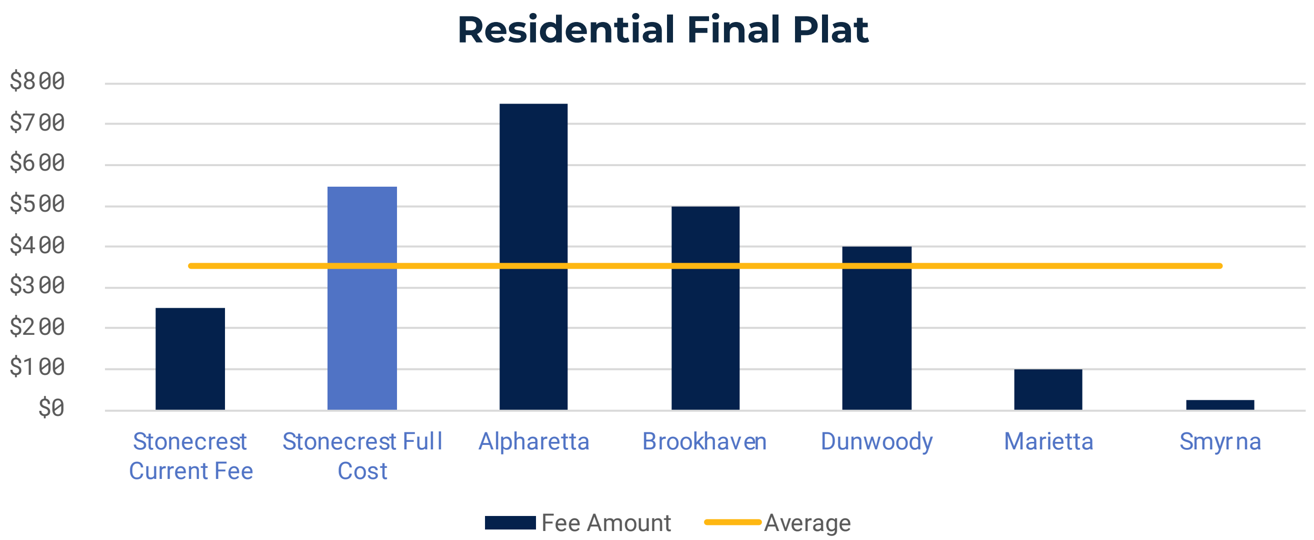
Planning and Zoning currently charges a fee of $75 for a Wall Sign Permit for signs that are between 50 and 100 square feet. Through this study, the project team calculated the full cost of this service to be $1,084. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee is below the jurisdictional average of $148; it is most similar to Dunwoody's fee of $115. The City's full cost is well above average and is not comparable to the fees charged by any of the surveyed jurisdictions. The highest fee among the surveyed municipalities is Alpharetta's fee at $175.

RESIDENTIAL FINAL PLAT

Planning and Zoning currently charges a fee of $250 for the first review of a Residential Final Plat with 10 lots. Through this study, the project team calculated the full cost of this service to be $549. The following graph shows how Stonecrest's current fee and full cost compare to the surveyed jurisdictions.



Stonecrest's current fee falls below the jurisdictional average of $355 and falls between Marietta's fee ($100) and Dunwoody's fee ($400). The City's full cost is above average but is comparable to Brookhaven's fee ($500) and below Alpharetta's fee ($750).

SUMMARY

Overall, Stonecrest generally has current fees that are lower than the fees of the other surveyed jurisdictions. Of the surveyed jurisdictions, Stonecrest's current fees are most comparable to Dunwoody's fees. At the same time, the City's full cost is generally above the fees charged by the surveyed jurisdictions and is most comparable to the fees charged by Alpharetta. It is important to note that the results of this survey only show the fees adopted by the respective councils, not the cost recovery policy decisions of departments or a jurisdiction. As such, the results of this survey should be used as a secondary decision-making tool.

Master Fee Schedule - City of Stonecrest

Fee Name	Unit	Current Fee	Total Cost	Proposed Fee	Difference (Current vs. Proposed)	Fee Type
Building						
Building Permit Fee Schedule						
Base Permit Fee	Each	$175	$178	$178	$3	User Fee
Technology Fee	% of Fee	Modified	6%	6%		User Fee
Plan Review Fee	% of Building Permit	20%	40%	40%	20%	User Fee
Building Permit (New Construction)						
Building Permit Fee Schedule	Per Valuation	$0.0065	$0.0085	$0.0085	$0.0020	User Fee
Interior Tenant Finish/Residential Remodel						
Minimum permit fee	Each	$175	$174	$174	($1)	User Fee
Technology Fee added to each permit	Each	Modified	6%	6%		User Fee
Commercial Interior finish:	Per $1,000.00	$6.00	$9.33	$9.33	$3.33	User Fee
Residential renovation/addition/repair	Per $1,000.00	$6.00	$6.97	$6.97	$0.97	User Fee
Other Fees						
Certificate of Occupancy Fee/Letter of Completion Fee	Each	$50	$122	$122	$72	User Fee
Temporary Certificate of Occupancy	Each	New	$182	$182		User Fee
Plans Revision Fee						
Residential Site Plan	Each	$25	$62	$62	$37	User Fee
Other	Each	$50	$70	$70	$20	User Fee
Resubmittal Fee - each resubmittal after [the] 2[nd], Temporary Certificate of Occupancy, nonresidential only	Each	$25	$62	$62	$37	User Fee
Permit Extension - same owner	Each	$300	$317	$317	$17	User Fee
Change of Contractor after permit issued	Each	$175	$188	$188	$13	User Fee
Working without valid permit	Permit Fee	2x		2x		Penalty
Permit Fee refunds after plan review completed	% of Total Fee	50%		50%	0%	Other
House moving permit	Each	$150	$169	$169	$19	User Fee
Swimming Pool						
Single-Family	Each	$100	$394	$394	$294	User Fee
Commercial / Multi-Family:						
Up to $16,000 value	Base	$100	$394	$394	$294	User Fee
Per $1,000.00 value added	Per $1,000.00 value added	$7	$7	$7	$1	User Fee
Demolition						
Single-Family	Each	$100	$164	$164	$64	User Fee
Commercial / Multi-Family						
Up to $16,000 value	Base	$100	$164	$164	$64	User Fee
Per $1,000.00 value added	Per $1,000.00 value added	$7	$7	$7	$1	User Fee
Temporary Construction Trailer	Each	$100	$282	$282	$182	User Fee
Temporary Structure	Each	$150	$282	$282	$132	User Fee
Minimum Miscellaneous Fee	Each	$100	$99	$99	($1)	User Fee
Commercial Grease Trap Processing	Each	$100	$49	$49	($51)	User Fee
Irrigation system Processing	Each	$100	$49	$49	($51)	User Fee
Refunds for after plans review completed	% of Fee	50%		50%	0%	Other
After hours inspection (min. 4 hours)	Per Hour	$50	$142	$142	$92	User Fee
Reinspection Fees - Building and Trades						
Reinspection - first occurrence	Each	$25	$40	$40	$15	User Fee
Reinspection - second occurrence	Each	$50	$80	$80	$30	User Fee
Reinspection - third and others	Each	$100	$120	$120	$20	User Fee
Plumbing Permits						
Base Permit Fee	Each	$100	$109	$109	$9	User Fee
Technology Fee	Each	Modified	6%	6%		User Fee
Fee per plumbing fixture	Per Fixture	$5	$20	$20	$15	User Fee
Fee per gas service added	Per Gas Service	$25	$20	$20	($5)	User Fee
Other						
Re-inspection fee - First	Each	$25	$40	$40	$15	User Fee
Re-inspection fee - Second	Each	$50	$80	$80	$30	User Fee
Re-inspection fee - Third and subsequent	Each	$100	$120	$120	$20	User Fee
After hours inspection (min 4 hours)	Per Hour	$50	$142	$142	$92	User Fee
Sewer service Application Processing	Per Unit	$30	$49	$49	$19	User Fee
Water service Application Processing	Per Unit	$30	$49	$49	$19	User Fee

HVAC Permits						
Base Permit Fee	Each	$100	$109	$109	$9	User Fee
Technology Fee	Each	Modified	6%	6%		User Fee
Fee per heating appliance	Each	$35	$40	$40	$5	User Fee
Fee per cooling appliance	Each	$35	$40	$40	$5	User Fee
Fee per residential exhaust fan	Each	$15	$40	$40	$25	User Fee
Fee per commercial exhaust fan	Each	$25	$40	$40	$15	User Fee
Fee per gas service added	Each	$25	$40	$40	$15	User Fee
Fee per commercial vent hood	Each	$80	$80	$80	$0	User Fee
Fee per residential vent hood	Each	$25	$40	$40	$15	User Fee
Miscellaneous equipment	Each	$15	$40	$40	$25	User Fee
Gas Service	Each	$25	$40	$40	$15	User Fee
Gas Reconnect	Each	$50	$50	$50	$0	User Fee
Electrical Permits						
Base Permit Fee	Each	$100	$109	$109	$9	User Fee
Technology Fee	Each	Modified	6%	6%		User Fee
Other						
Re-inspection fee - First	Each	$25	$40	$40	$15	User Fee
Re-inspection fee - Second	Each	$50	$80	$80	$30	User Fee
Re-inspection fee - Third and subsequent	Each	$100	$120	$120	$20	User Fee
After hours inspection (min 4 hours)	Per Hour	$50	$142	$142	$92	User Fee
Temporary Service Pole	Each	$25	$30	$30	$5	User Fee
Number of receptacles	Each	$2	$4	$4	$2	User Fee
Number of Light Fixtures	Each	$2	$4	$4	$2	User Fee
Service Panel between 30 amps and 125 amps	Each	$20	$30	$30	$10	User Fee
Service Panel between 126 amps and 400 amps	Each	$30	$40	$40	$10	User Fee
Service Panel 401 amps and above	Each	$40	$60	$60	$20	User Fee
Number of appliances including furnace and air conditioning	Each	$5	$10	$10	$5	User Fee
Swimming pool, spa, Jacuzzi	Each	$50	$60	$60	$10	User Fee
Miscellaneous equipment	Each	$20	$30	$30	$10	User Fee
Construction trailer	Each	$50	$60	$60	$10	User Fee
Power reconnect	Base	$50	$60	$60	$10	User Fee
Low Voltage						
Commercial	Each	$50	$60	$60	$10	User Fee
Planning and Zoning Fee Schedule						
Technology Fee (applies to each permit)	% of Fee	Modified	6%	6%		User Fee
Permit Applications						
Variances						
Residential Single-Family Zoning Districts						
Base	Base	$250	$4,111	$4,111	$3,861	User Fee
For each additional variance on the same piece of property (maximum of three variances at any	Each Variance	$50	$417	$417	$367	User Fee
Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts, and Commercial Uses in Residential						
Base	Base	$350	$4,359	$4,359	$4,009	User Fee
For each additional variance on the same piece of property (maximum of three variances at any	Each Variance	$100	$417	$417	$317	User Fee
All Signs						
Base	Base	$350	$4,111	$4,111	$3,761	User Fee
For each additional variance on the same piece of property (maximum of three variances at any	Each Variance	$100	$417	$417	$317	User Fee
Sign Review	Per Sign	New	$208	$208		User Fee
Zoning Certification Letter	Each	$50	$124	$124	$74	User Fee
Minor Modification	Each	$250	$339	$339	$89	User Fee
Major Modification	Each	$250	$3,117	$3,117	$2,867	User Fee
Special Land Use Permit (SLUP)	Each	$400	$4,111	$4,111	$3,711	User Fee
Swimming Pool	Each	$50	$339	$339	$289	User Fee
GIS Maps >11 x 17	Each	$5		$5	$0	User Fee
Rezoning from any district/major modification						
RE District						
0 to 5 acres	Each	$500	$2,032	$2,032	$1,532	User Fee
5+ to 10 acres	Each	$1,000	$3,196	$3,196	$2,196	User Fee
10+ to 20 acres	Each	$1,500	$4,111	$4,111	$2,611	User Fee
20+ to 100 acres	Each	$2,000	$4,506	$4,506	$2,506	User Fee
100+ acres						
Base	Base	$2,500	$4,506	$4,506	$2,006	User Fee
Per acre for any portion thereof over 100 acres.	Each Add'l Acre	$40	$62	$62	$22	User Fee
RE District in an Overlay	Each	New	$4,359	$4,359		User Fee
RLG, R-100, R-85, R-75, R- 60						
0 to 5 acres	Each	$300	$2,032	$2,032	$1,732	User Fee
5+ to 10 acres	Each	$700	$3,196	$3,196	$2,496	User Fee
10+ to 20 acres	Each	$1,000	$4,111	$4,111	$3,111	User Fee
20+ to 100 acres	Each	$1,500	$4,506	$4,506	$3,006	User Fee
100+ acres						
Base	Base	$2,500	$4,506	$4,506	$2,006	User Fee
Per acre for any portion thereof over 100 acres.	Each Add'l Acre	$40	$62	$62	$22	User Fee
RLG, R-100, R-85, R-75, R- 60 in an Overlay	Each	New	$4,359	$4,359		User Fee
MHP, RNC, Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts						
0 to 5 acres	Each	$500	$2,281	$2,281	$1,781	User Fee
5+ to 10 acres	Each	$100	$3,568	$3,568	$3,468	User Fee
10+ to 20 acres	Each	$1,500	$4,359	$4,359	$2,859	User Fee
20+ to 100 acres	Each	$2,000	$5,127	$5,127	$3,127	User Fee
100+ acres						
Base	Base	$2,500	$5,127	$5,127	$2,627	User Fee
Per acre for any portion thereof over 100 acres.	Each Add'l Acre	$20	$93	$93	$73	User Fee
MHP, RNC, Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts in an Overlay	Each	New	$4,607	$4,607		User Fee

Public Notice						
All Land Use and Variance, and Administrative Appeal Petitions (except Administrative and Minor)						
Signs	Per Sign	$80	$45	$45	($35)	User Fee
Re-Posting Signs	Per Sign	New	$45	$45		User Fee
Advertising (Public Notice)	Each	$50	$68	$68	$18	User Fee
Special Administrative Permit						
Temporary outdoor events						
Base	Base	$50	$508	$508	$458	User Fee
Per Day	Per Day	$10	$84	$84	$74	User Fee
Temporary outdoor sales, seasonal	Base	$50	$508	$508	$458	User Fee
Temporary Outdoor Retail Sales						
Base	Base	$50	$508	$508	$458	User Fee
Per Day	Per Day	$10	$84	$84	$74	User Fee
Temporary or seasonal farmer's markets; Temporary produce stand	Each	$50	$508	$508	$458	User Fee
Temporary Structure	Each	$50	$508	$508	$458	User Fee
Urban Community Garden, over 5 acres	Each	$50	$508	$508	$458	User Fee
Telecommunication	Each	$50	$508	$508	$458	User Fee
Home Occupation or Home-based business	Each	$100	$339	$339	$239	User Fee
Festival/Event (horseshow, music festival, etc.)						
Base	Base	$50	$508	$508	$458	User Fee
Per Day	Per Day	$10	$84	$84	$74	User Fee
Events, Outdoors Seasonal (Christmas tree, pumpkinseed)	Each	$50	$508	$508	$458	User Fee
Roadside Vendor						
Base	Base	$50	$508	$508	$458	User Fee
Per Day	Per Day	$10	$84	$84	$74	User Fee
Roadside Produce Stand	Each	$50	$508	$508	$458	User Fee
Sexually Oriented Business	Each	$50	$4,359	$4,359	$4,309	User Fee
Special Administrative Event Permit						
5 days or less	Each	$200	$508	$508	$308	User Fee
14 days	Each	$300	$1,378	$1,378	$1,078	User Fee
All Other Administrative Permits	Each	$25	$508	$508	$483	User Fee
Sign Variances						
Sign Variances						
Minor Modification	Each	$30	$339	$339	$309	User Fee
Major Modification	Each	$250	$3,117	$3,117	$2,867	User Fee
Sign Permit Fees						
Directional Sign/Wayfinding Signs	Each	$100	$4,111	$4,111	$4,011	User Fee
Special Event Sign	Per Sign	$100	$84	$84	($16)	User Fee
All other sign permits	Each	$100	$508	$508	$408	User Fee
Banner	Each	$25	$508	$508	$483	User Fee
Wall Signs						
Under 50 square feet	Each	$50	$666	$666	$616	User Fee
50 to 100 square feet	Each	$75	$1,084	$1,084	$1,009	User Fee
Over 100 square feet	Each	$100	$1,378	$1,378	$1,278	User Fee
Ground / Monumental Signs						
Under 50 square feet	Each	$100	$666	$666	$566	User Fee
50 to 100 square feet	Each	$150	$1,084	$1,084	$934	User Fee
Over 100 square feet	Each	$200	$1,378	$1,378	$1,178	User Fee
Land Development Fee Schedule						
Technology Fee	Each	Modified	6%	6%		User Fee
Resubmittal Fee (each resubmittal after second)	% of Permit Fee	25%		25%	0%	User Fee
Clearing or Clearing and Grubbing or Grading Permit - Residential/Nonresidential						
Review	Each	$300	$852	$852	$552	User Fee
Inspection	Per Acre	$25	$532	$532	$507	User Fee
Tree Removal Permit	Each	New	$527	$527		User Fee

Development Permit						
Residential - Single Family						
Engineering (less than 2 Acres)						
Review						
Base	Base	$300	$1,052	$1,052	$752	User Fee
Per Lot	Per Lot	$15	$22	$22	$7	User Fee
Inspection						
Base	Base	$200	$532	$532	$332	User Fee
Per Acre	Per Acre	$100	$133	$133	$33	User Fee
Erosion Control (less than 2 Acres)						
Review	Each	$200	$1,052	$1,052	$852	User Fee
Inspection						
Base	Base	$100	$390	$390	$290	User Fee
Per Acre	Per Acre	$50	$66	$66	$16	User Fee
Engineering (more than 2 Acres)						
Review						
Base	Base	$400	$1,585	$1,585	$1,185	User Fee
Per Lot	Per Lot	$15	$22	$22	$7	User Fee
Inspection						
Base	Base	$400	$1,065	$1,065	$665	User Fee
Per Acre	Per Acre	$100	$133	$133	$33	User Fee
Erosion Control (more than 2 Acres)						
Review	Each	$300	$1,585	$1,585	$1,285	User Fee
Inspection						
Base	Base	$200	$656	$656	$456	User Fee
Per Acre	Per Acre	$50	$133	$133	$83	User Fee
As-Built Plans Review						
Review	Each	$0	$66	$66	$66	User Fee
Inspection	Each	$0	$133	$133	$133	User Fee
Residential - Town Homes (Fee Simple)						
Engineering						
Review						
Base	Base	$300	$390	$390	$90	User Fee
Per Lot	Per Lot	$15	$22	$22	$7	User Fee
Inspection						
Base	Base	$400	$532	$532	$132	User Fee
Per Acre	Per Acre	$100	$133	$133	$33	User Fee
Erosion Control						
Review						
Base	Base	$150	$920	$920	$770	User Fee
Per Lot	Per Lot	$15	$22	$22	$7	User Fee
Inspection						
Base	Base	$200	$532	$532	$332	User Fee
Per Acre	Per Acre	$50	$66	$66	$16	User Fee
Residential - Final Plats						
First Review						
Review						
Base	Base	$200	$460	$460	$260	User Fee
Per Lot	Per Lot	$5	$8	$8	$3	User Fee
Second Review						
Review						
Base	Per Sheet	$200	$199	$199	($1)	User Fee
Third Review and Subsequent Reviews						
Review						
Base	Per Sheet	$200	$199	$199	($1)	User Fee
Recording Fee						
Review						
Base	Base	$100	$136	$136	$36	User Fee
Per Lot	Per Lot	$20	$45	$45	$25	User Fee
Nonresidential - Condominium						
Engineering						
Review						
Base	Base	$300	$328	$328	$28	User Fee
Per Lot	Per Lot	$10	$45	$45	$35	User Fee
Inspection						
Base	Base	$400	$532	$532	$132	User Fee
Per Acre	Per Acre	$100	$133	$133	$33	User Fee
Erosion Control						
Review						
Base	Base	$300	$920	$920	$620	User Fee
Per Lot	Per Lot	$10	$22	$22	$12	User Fee
Inspection						
Base	Base	$200	$266	$266	$66	User Fee
Per Acre	Per Acre	$50	$66	$66	$16	User Fee
Nonresidential - Apartment						
Engineering						
Review						
Base	Base	$300	$461	$461	$161	User Fee
Per Lot	Per Lot	$10	$45	$45	$35	User Fee
Inspection						
Base	Base	$400	$665	$665	$265	User Fee
Per Acre	Per Acre	$100	$133	$133	$33	User Fee
Erosion Control						
Review						
Base	Base	$300	$1,319	$1,319	$1,019	User Fee
Per Lot	Per Lot	$10	$22	$22	$12	User Fee
Inspection						
Base	Base	$200	$266	$266	$66	User Fee
Per Acre	Per Acre	$50	$66	$66	$16	User Fee

Nonresidential - Commercial/Institutional						
Engineering						
Review						
Base	Per Acre	$300	$328	$328	$28	User Fee
Inspection						
Base	Base	$400	$665	$665	$265	User Fee
Per Acre	Per Acre	$300	$133	$133	($167)	User Fee
Erosion Control						
Review						
Base	Base	$300	$1,319	$1,319	$1,019	User Fee
Per Lot	Per Lot	$10	$22	$22	$12	User Fee
Inspection						
Base	Base	$200	$266	$266	$66	User Fee
Per Acre	Per Acre	$50	$66	$66	$16	User Fee
Nonresidential - Other Service Fees						
State Water Determination Fee						
Review	Each	N/A	$133	$133		User Fee
Inspection	Each	$200	$266	$266	$66	User Fee
Arborist Tree Assessment Fee (Per Site Visit)						
Review	Each	N/A	$263	$263		User Fee
Inspection (per developers request)	Per Inch	$150	$263	$263	$113	User Fee
Illegal Tree Removal Fee - determined by Tree's DBH	Per Inch	$240		$100	($140)	Penalty
Illegal Tree Removal Fine						
First Illegal Removal	Base	$500		$500	$0	Penalty
Each additional removal	Each additional removal	$1,000		$1,000	$0	Penalty
Clear cut 5 or more acres within LOD, TDU will double from 120 inches to 240 in	Each				$0	Penalty
Dumpster Permit Fee						
Review	Each	$50	$195	$195	$145	User Fee
Inspection	Each	$50	$133	$133	$83	User Fee
Permit Extension (3 Months)	Each	$300	$332	$332	$32	User Fee
Land Development Revisions (After Permit Issuance)	Each	$300	$719	$719	$419	User Fee
Lot Division/Combination						
Review	Each	$200	$532	$532	$332	User Fee
Penalty for Site Activity Prior to Obtaining Permit	Each	$300	$532	$532	$232	User Fee
Stream Buffer Variance Application Fee-Existing Home						
Review	Each	$100	$133	$133	$33	User Fee
Inspection	Each	$100	$532	$532	$432	User Fee
Stream Buffer Variance Application Fee-New						
Review	Each	$100	$266	$266	$166	User Fee
Inspection	Each	$200	$532	$532	$332	User Fee
City Review						
Review	Each	$300	$332	$332	$32	User Fee
Finance						
Alcoholic Beverage E License						
Annual License						
Consumption on the Premises						
Wine	Each	$600		$600	$0	Tax
Malt Beverages	Each	$600		$600	$0	Tax
Wine/Malt Beverage	Each	$900		$900	$0	Tax
Distilled Spirits						
Distilled Spirits	Each	$400		$400	$0	Tax
Fixed	Each	$600		$600	$0	Tax
Movable	Each	$300		$300	$0	Tax
Sunday Sales						
General	Each	$1,100		$1,100	$0	Tax
Temporary	Each	$200		$200	$0	Tax
Ancillary Tasting License						
Wine	Each	$75		$75	$0	Tax
Malt Beverages	Each	$75		$75	$0	Tax
Employee Permit	Each	$35		$35	$0	Tax
Package						
Wine	Each	$600		$600	$0	Tax
Malt Beverage	Each	$600		$600	$0	Tax
Wine/Malt Beverage	Each	$900		$900	$0	Tax
Distilled Spirits	Each	$4,000		$4,000	$0	Tax
Wine/Malt Beverages/Distilled Spirits	Each	$3,800		$3,800	$0	Tax
Wine and Malt Beverage Tasting	Each	$75		$75	$0	Tax
Wholesale						
Wine	Each	$600		$600	$0	Tax
Malt Beverages	Each	$600		$600	$0	Tax
Distilled Spirits	Each	$4,000		$4,000	$0	Tax
Fraternal Organization						
Wine/Malt Beverages	Each	$500		$500	$0	Tax
Distilled Spirits	Each	$1,000		$1,000	$0	Tax
Patio Permit						
General	Each	$50		$50	$0	Tax
Administrative Fee						
Beer/Wine	Each	$100	$214	$214	$114	User Fee
Liquor	Each	$200	$214	$214	$14	User Fee

Business Licenses						
Optional flat rate for professionals.	Each	$400		$400	$0	Tax
Administrative Fee	Each	$75	$131	$131	$56	User Fee
Minimum Receipts Tax	Each	$50		$50	$0	Tax
Business Tax of Gross Reciepts over $20,000.00						
Class 1	Per Dollar of Gross Receipts	0.000300		0.000300	$0	Tax
Class 2	Per Dollar of Gross Receipts	0.000500		0.000500	$0	Tax
Class 3	Per Dollar of Gross Receipts	0.000700		0.000700	$0	Tax
Class 4	Per Dollar of Gross Receipts	0.000900		0.000900	$0	Tax
Class 5	Per Dollar of Gross Receipts	0.001100		0.001100	$0	Tax
Class 6	Per Dollar of Gross Receipts	0.001300		0.001300	$0	Tax
Employee Fee						
Class 1	Per Employee	$4		$4	$0	Tax
Class 2	Per Employee	$6		$6	$0	Tax
Class 3	Per Employee	$8		$8	$0	Tax
Class 4	Per Employee	$10		$10	$0	Tax
Class 5	Per Employee	$12		$12	$0	Tax
Class 6	Per Employee	$14		$14	$0	Tax
Permit/License Type						
Carnival Permit	Each	$50		$50	$0	Tax
Escort or Dating Services Permit	Each	$300		$300	$0	Tax
Pawn Shop Permit	Each	$200		$200	$0	Tax
Precious Metal Dealer Annual Permit	Each	$300		$300	$0	Tax
Precious Metal Dealers Employee/Owner Permit	Each	$50		$50	$0	Tax
Sexually Oriented Business Employee License	Each	$200		$200	$0	Tax
Fingerprinting	Each	$5		$5	$0	User Fee
Business Licenses Background Investigations						
Escort of Dating Services License	Per Applicant	$1,000		$1,000	$0	Tax
Going-Out-Of-Business Sales License	Per Applicant	$35		$35	$0	Tax
Massage Therapy/Establishment License	Per Applicant	$50		$50	$0	Tax
Non-Consensual Towing License	Per Applicant	$50		$50	$0	Tax
Pawn Shop License	Per Applicant	$35		$35	$0	Tax
Pool Room Establishment License	Per Applicant	$100		$100	$0	Tax
Sexually Oriented Business License	Per Applicant	$50		$50	$0	Tax
Penalties						
Late Filing Fee Schedule						
Late filing fee between January 1st through January 31st	Each	$150		$150	$0	Penalty
Late filing fee between February 1st through February 28th	Each	$300		$300	$0	Penalty
L:ate filing fee between March 1st through April 30th	Each	$600		$600	$0	Penalty
Additional Penalty and Interest Fee Schedule						
One-time penalty on delinquent tax on or after May 1st	% of Amount Due	10%		10%	0%	Penalty
Interest on delinquent tax each month after	% of Amount Due	1.50%		1.50%	0%	Penalty
Evade Fee	Each	$500		$500	$0	Penalty
City Clerk's Office						
Open Record Requests						
Letter or legal sized documents	Per Page	$0.10		$0.10	$0.00	User Fee
Administrative Cost						
First 15 Minutes	Base	$0		$0	$0	User Fee
Per Hour	Per Hour	$24		$24	$0	User Fee
GIS Fee Schedule						
Maps						
8 x 11	Each	$1		$1	$0	User Fee
24 x 36	Each	$5		$5	$0	User Fee
Parks and Rec						
Browns Mill Recreation Center						
Multipurpose Room						
Event	Per Event	$250	$289	$289	$39	User Fee
Meeting	Per Meeting	$100	$149	$149	$49	User Fee
All Other Rentals:						
Resident	Per Hour	$45	$90	$90	$45	User Fee
Non-Resident	Per Hour	$70	$90	$90	$20	User Fee
Non-Profit	Per Hour	$35	$90	$90	$55	User Fee
Specialty Groups	Per Hour	New	$90	$90		User Fee
Multipurpose Room A or B						
Event	Per Event	$250	$150	$150	($100)	User Fee
Meeting	Per Meeting	$100	$59	$59	($41)	User Fee
All Other Rentals:						
Resident	Per Hour	$35	$74	$74	$39	User Fee
Non-Resident	Per Hour	$60	$74	$74	$14	User Fee
Non-Profit	Per Hour	$25	$74	$74	$49	User Fee
Specialty Groups	Per Hour	New	$74	$74		User Fee
Large Gymnasium						
Athletic Events	Per Event	$250	$236	$236	($14)	User Fee
All Other Rentals:						
Resident	Per Hour	$85	$107	$107	$22	User Fee
Non-Resident	Per Hour	$110	$107	$107	($3)	User Fee
Non-Profit	Per Hour	$75	$107	$107	$32	User Fee
Specialty Groups	Per Hour	New	$107	$107		User Fee
Auxiliary Gymnasium						
Athletic Events	Per Event	$250	$146	$146	($104)	User Fee
All Other Rentals:						
Resident	Per Hour	$60	$84	$84	$24	User Fee
Non-Resident	Per Hour	$85	$84	$84	($1)	User Fee
Non-Profit	Per Hour	$50	$84	$84	$34	User Fee
Specialty Groups	Per Hour	New	$84	$84		User Fee
Entire Gymnasium						
Athletic Events	Per Event	$250	$339	$339	$89	User Fee
All Other Rentals:						
Resident	Per Hour	$125	$132	$132	$7	User Fee
Non-Resident	Per Hour	$150	$132	$132	($18)	User Fee
Non-Profit	Per Hour	$115	$132	$132	$17	User Fee
Specialty Groups	Per Hour	New	$132	$132		User Fee
Opening Facility Fee	Flat	$100	$85	$85	($15)	User Fee

Field Rentals						
Baseball / Football / Soccer / Softball						
Deposit	Flat	$300	$300	$300	$0	User Fee
Youth	Per Hour	$40	$35	$35	($5)	User Fee
Adult	Per Hour	$50	$35	$35	($15)	User Fee
Non-Profit	Per Hour	$35	$35	$35	$0	User Fee
Tournaments						
Deposit	Per Field	$350	$350	$350	$0	User Fee
Youth / Adult	Per Hour	$120	$218	$150	$30	User Fee
Lights	Each	$50	$85	$85	$35	User Fee
Field Prep	Per Field	$75	$168	$100	$25	User Fee
Cleaning / Trash Removal	Each	$100	$126	$126	$26	User Fee
Concession Stand	Per Hour	New	$63	$63		User Fee
Pavilion Rentals						
Salem Pav.						
Half day (< 4 hrs.)						
Deposit	Deposit	$100	$100	$100	$0	User Fee
Resident	Flat	$55	$144	$75	$20	User Fee
Non-Resident	Flat	$75	$144	$100	$25	User Fee
Full day (4 + hrs.)						
Deposit	Deposit	$100	$100	$100	$0	User Fee
Resident	Flat	$95	$204	$115	$20	User Fee
Non-Resident	Flat	$135	$204	$160	$25	User Fee
Gregory Moseley Pav.						
Half day (< 4 hrs.)						
Deposit	Deposit	$100	$100	$100	$0	User Fee
Resident	Flat	$55	$129	$75	$20	User Fee
Non-Resident	Flat	$75	$129	$100	$25	User Fee
Full day (4 + hrs.)						
Deposit	Deposit	$100	$100	$100	$0	User Fee
Resident	Flat	$95	$174	$115	$20	User Fee
Non-Resident	Flat	$135	$174	$160	$25	User Fee
Browns Mill Pav.						
Half day (< 4 hrs.)						
Deposit	Deposit	$100	$100	$100	$0	User Fee
Resident	Flat	$55	$135	$75	$20	User Fee
Non-Resident	Flat	$75	$135	$100	$25	User Fee
Full day (4 + hrs.)						
Deposit	Deposit	$100	$100	$100	$0	User Fee
Resident	Flat	$95	$187	$115	$20	User Fee
Non-Resident	Flat	$135	$187	$160	$25	User Fee
Athletic Programs						
Men's / Women's Basketball League	Per Team	$600	$1,322	$650	$50	User Fee
Co-Ed Softball League	Per Team	$500	$1,317	$550	$50	User Fee
Co-Ed Kickball League	Per Team	$500	$1,317	$550	$50	User Fee
Co-Ed Volleyball League	Per Team	$500	$1,317	$550	$50	User Fee
Flag Football	Per Team	$600	$1,317	$650	$50	User Fee
Youth Basketball Clinics	Per Participant	$125	$174	$175	$50	User Fee
Tumbling	Per Participant	$125	$174	$175	$50	User Fee
Youth Basketball League						
Resident	Per Participant	$80	$131	$100	$20	User Fee
Non-Resident	Per Participant	$95	$131	$130	$35	User Fee
Youth T-Ball / Baseball League						
Resident	Per Participant	$85	$131	$100	$15	User Fee
Non-Resident	Per Participant	$100	$131	$130	$30	User Fee
Track and Field						
Resident	Per Participant	$95	$131	$120	$25	User Fee
Non-Resident	Per Participant	$110	$131	$135	$25	User Fee
Soccer						
Resident	Per Participant	$85	$131	$100	$15	User Fee
Non-Resident	Per Participant	$100	$131	$130	$30	User Fee
Flag Football						
Resident	Per Participant	$85	$131	$100	$15	User Fee
Non-Resident	Per Participant	$100	$131	$130	$30	User Fee
Lacrosse						
Resident	Per Participant	$95	$131	$100	$5	User Fee
Non-Resident	Per Participant	$110	$131	$130	$20	User Fee
Non-Athletic Programs						
Afterschool Programming	Per Participant per Week	New	$275	$150		User Fee
School Break Camps	Per Participant per Week	New	$382	$300		User Fee
Summer Camp	Per Participant per Week	$60	$710	$100	$40	User Fee

THE CITY OF STONECREST GEORGIA

CITY COUNCIL AGENDA ITEM

SUBJECT: Panola Road Waterline Project 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 to enter a date.

Current Work Session: Monday, November 10, 2025

Current Council Meeting:

SUBMITTED BY: Hari Karikaran, City Engineer

PRESENTER: Hari Karikaran, City Engineer

PURPOSE: To provide an update on DeKalb County Waterline Replacement Project on Panola Road

FACTS: DeKalb County is in the process of replacing portions of existing waterline along Panola Road. This presentation is to provide an update to the Council on this project.

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

RECOMMENDED ACTION: N/A

ATTACHMENTS:

(1) Attachment 1 - Click or tap here to enter text.
(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.

Item III. d.

THE CITY OF STONECREST GEORGIA

CITY COUNCIL AGENDA ITEM

SUBJECT: Proposal for Installation of Blue Star Marker

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: Presentation**

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 10, 2025

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

SUBMITTED BY: Mayor Pro Tem George Turner

PRESENTER: Tara Graves, District 1 Councilmember

PURPOSE: To make a decision on the Proposal for Installation of Blue Star Marker.

FACTS: Click or tap here to enter text.

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

RECOMMENDED ACTION: Click or tap here to enter text.

ATTACHMENTS:

(1) Attachment 1 - Overview
(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.

Overview:

This proposal seeks the City of Stonecrest's support for the installation of a **Blue Star Memorial Marker** — a national symbol established by the National Garden Clubs, Inc. to honor the men and women who have served, are serving, and will serve in the United States Armed Forces.

As Veteran's Day is approaching, I thought now would be an ideal time to submit the proposal of a Blue Star Marker to you Mayor Pro Tem and Councilwoman Graves for consideration. The addition of a Blue Star Marker in Stonecrest will honor our local veterans and their families, strengthen community identity, and align with the City's vision for civic beautification, historic preservation, and community pride.

Purpose & Impact

1. Honor Local Veterans and Families

- The Blue Star Marker provides a visible and lasting tribute recognizing the sacrifices of military service members and their families within our community.
- It serves as a gathering point for Veterans Day, Memorial Day, and other civic ceremonies.

2. Enhance City Identity & Beautification

- Stonecrest is a growing, diverse city known for its natural beauty and sense of community.
- The Blue Star Marker program aligns with national beautification efforts while reinforcing our commitment to civic pride and environmental stewardship.

3. Promote Civic Engagement & Education

- The marker can serve as an educational tool for local schools, youth organizations, and civic clubs to learn about military history and service.

- It invites partnerships between garden clubs, local businesses, and veteran organizations.

4. Cultural and Economic Benefit

- Establishing a landmark such as a Blue Star Marker adds to Stonecrest's reputation as a city that honors its residents and history, which supports tourism, city branding, and community events.

Proposed Location Options

Potential sites may include:

- **Stonecrest City Hall Grounds** – symbolizing civic leadership and service.
- **Stonecrest Mall Entrance or Veterans Memorial Park Area** – high visibility and accessibility.
- **Arabia Mountain or Davidson-Arabia Nature Preserve area** – connecting the marker to natural heritage and reflection.

Project Partners

This initiative can be spearheaded through partnerships such as:

- Stonecrest Garden Club or Georgia Garden Clubs, Inc.
- Local Veterans Organizations (American Legion, VFW, etc.)
- City of Stonecrest Parks & Recreation Department
- Local Schools and Civic Groups

Funding & Maintenance
Estimated Cost: $2,550
In partnership with the Garden Club of Georgia and Stonecrest Garden Club we would do general maintainance of the sign and would apply for the appropriate restoration grants through Garden Club of Georgia, Inc. at such time the Marker needs to restored
See details here: https://gardenclubofgeorgia.org/projects-programs-blue-gold-star-historical-markers/

Funding Sources:
Local sponsorships (businesses, veterans' groups, civic clubs)
Garden Club of Georgia grants
Community donations or city beautification budget.

Maintenance: Minimal; can be coordinated through the city's beautification team or garden club members.

Call to Action
The Blue Star Memorial Marker is more than a sign — it is a symbol of honor, unity, and community legacy. By approving this project, Stonecrest would join cities across the nation in publicly affirming our gratitude to those who serve.

We respectfully request:

1. City Council endorsement of the Blue Star Marker proposal;
2. Funding from City possibly from Beautification Budget
3. Permission to place the marker at an agreed-upon public site; and
4. Assistance with coordination for installation and dedication ceremony.

Closing Message

Installing a Blue Star Marker in Stonecrest is a simple, meaningful, and lasting way to connect our city's future to its history — reminding every resident and visitor that freedom is protected by those who serve.

Together, we can make Stonecrest a proud part of this national network of communities who honor their veterans not just with words, but with living, visible symbols of appreciation.

Please let me know if you have any further questions.

Respectfully,

Ieisha Fuller
District IV
President of Stonecrest Garden Club

THE CITY OF STONECREST GEORGIA

CITY COUNCIL AGENDA ITEM

SUBJECT: FY26 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: Presentation**

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

Previously Heard Date(s): 10/27/25 & Click or tap to enter a date.

Current Work Session: Monday, November 10, 2025

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

SUBMITTED BY: Gia Scruggs, City Manager

PRESENTER: Gia Scruggs, City Manager

PURPOSE: To present for discussion the proposed fiscal year 2026 budget for the City of Stonecrest, appropriating the amounts shown in each budget as expenditures/expenses with the proposed revenue anticipations.

FACTS: Title 36, Chapter 81, Article l of the Official Code of Georgia Annotated requires a balanced budget for the City's fiscal year, which runs from January 1, 2026 to December 31, 2026.

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

RECOMMENDED ACTION: Click or tap here to enter text.

ATTACHMENTS:

(1) Attachment 1 - FY26 Recommended Budget
(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.

2026 PROPOSED BUDGET

Fiscal Year 2026
January 1, 2026 – December 31, 2026

FUND		REVENUE		EXPENSE
100 - GENERAL FUND	$	(19,113,300.00)	$	19,113,300.00
230 - ARPA	$	(2,480,293.59)	$	2,480,293.59
260 - TREE BANK	$	(75,314.00)	$	75,314.00
275 - HOTEL / MOTEL	$	(1,200,000.00)	$	1,200,000.00
300 - CAPITAL IMPROVEMENT PROGRAMS	$	(12,749,700.00)	$	12,749,700.00
340 - GRANTS	$	-	$	-
745 - MUNICIPAL COURT	$	(270,000.00)	$	270,000.00
804 - URBAN REDEVELOMENT AUTHORITY	$	(790,750.00)	$	790,750.00
FY26 PROPOSED FUND TOTALS	**$**	**(36,679,357.59)**	**$**	**36,679,357.59**

DEPARTMENT		EXPENSE
1310 - MAYOR & COUNCIL	$	511,765.00
1320 - CITY MANAGER	$	916,360.00
1330 - CITY CLERK	$	549,210.00
1510 - FINANCE ADMINISTRATION	$	2,266,860.00
1530 - LEGAL	$	750,000.00
1535 - IT / GIS	$	818,500.00
1540 - HUMAN RESOURCES	$	741,345.00
1560 - INTERNAL AUDIT	$	130,000.00
1565 - FACILITIES / GENERAL OPERATIONS	$	2,363,110.00
1570 - COMMUNICATIONS	$	1,040,130.00
1575 - ENGINEERING	$	987,965.00
1595 - GENERAL ADMINISTRATION	$	883,800.00
2650 - MUNICIPAL COURT	$	335,790.00
3100 - PUBLIC SAFETY	$	218,900.00
6210 - PARKS & RECREATION	$	2,750,305.00
7220 - BUILDING INSPECTION	$	669,825.00
7410 - PLANNING & ZONING	$	1,564,540.00
7420 - CODE ENFORCEMENT	$	1,014,140.00
7500 - ECONOMIC DEVELOPMENT	$	600,755.00
GENERAL FUND TOTALS	**$**	**19,113,300.00**

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
100	100-1000-311000	Real Property - Current Year	Revenue	$ (2,500,000.00)	$ (2,661,000.00)	$ (2,661,000.00)	$ 161,000.00
100	100-1000-311100	Public Utility Tax	Revenue	$ (48,000.00)	$ (35,300.00)	$ (35,300.00)	$ (12,700.00)
100	100-1000-312000	Real Property - Prior Year	Revenue	$ (108,000.00)	$ (75,000.00)	$ (75,000.00)	$ (33,000.00)
100	100-1000-313010	Personal Property - Current Year	Revenue	$ (283,000.00)	$ (270,700.00)	$ (270,700.00)	$ (12,300.00)
100	100-1000-313100	Motor Vehicle Tax	Revenue	$ (8,500.00)	$ (25,000.00)	$ (25,000.00)	$ 16,500.00
100	100-1000-313150	Title Ad Valorem Tax	Revenue	$ (1,400,000.00)	$ (1,130,000.00)	$ (1,130,000.00)	$ (270,000.00)
100	100-1000-313400	Intangible Tax Revenue	Revenue	$ (111,000.00)	$ (35,800.00)	$ (35,800.00)	$ (75,200.00)
100	100-1000-313600	Real Estate Transfer Tax	Revenue	$ (50,000.00)	$ (13,700.00)	$ (13,700.00)	$ (36,300.00)
100	100-1000-313710	Atlanta Gas Light (Southern Co.)	Revenue	$ (450,000.00)	$ (429,000.00)	$ (429,000.00)	$ (21,000.00)
100	100-1000-313720	Snapping Shoals EMC	Revenue	$ (575,000.00)	$ (525,000.00)	$ (525,000.00)	$ (50,000.00)
100	100-1000-313730	Xfinity/Comcast	Revenue	$ (340,000.00)	$ (336,000.00)	$ (336,000.00)	$ (4,000.00)
100	100-1000-313740	At&t	Revenue	$ (70,000.00)	$ (100,000.00)	$ (100,000.00)	$ 30,000.00
100	100-1000-313750	Georgia Power	Revenue	$ (2,700,000.00)	$ (2,200,000.00)	$ (2,200,000.00)	$ (500,000.00)
100	100-1000-314000	Personal Property - Prior Year	Revenue	$ (9,800.00)	$ (9,800.00)	$ (9,800.00)	$ -
100	100-1000-316100	Business & Occupation Taxes	Revenue	$ (2,200,000.00)	$ (2,200,000.00)	$ (2,200,000.00)	$ -
100	100-1000-316200	Insurance Premium Tax	Revenue	$ (6,100,000.00)	$ (5,200,000.00)	$ (5,200,000.00)	$ (900,000.00)
100	100-1000-316300	Financial Institutions Taxes	Revenue	$ (45,000.00)	$ (45,000.00)	$ (45,000.00)	$ -
100	100-1000-321100	Alcoholic Beverages Current Year	Revenue	$ (400,000.00)	$ (275,000.00)	$ (275,000.00)	$ (125,000.00)
100	100-1000-321220	Insurance License Fee	Revenue	$ (36,000.00)	$ (15,000.00)	$ (15,000.00)	$ (21,000.00)
100	100-1000-321900	Other Licenses/Permits	Revenue	$ -	$ (2,500.00)	$ (2,500.00)	$ 2,500.00
100	100-1000-322000	Building Permits	Revenue	$ (460,000.00)	$ (700,000.00)	$ (700,000.00)	$ 240,000.00
100	100-1000-322020	Development Permits	Revenue	$ (50,000.00)	$ (65,000.00)	$ (65,000.00)	$ 15,000.00
100	100-1000-322050	Zoning Applications	Revenue	$ (13,000.00)	$ (12,000.00)	$ (12,000.00)	$ (1,000.00)
100	100-1000-322990	Other	Revenue	$ (1,000.00)	$ (1,000.00)	$ (1,000.00)	$ -
100	100-1000-324500	Penalty & Interest On Delinquent Tax	Revenue	$ (9,000.00)	$ (1,000.00)	$ (1,000.00)	$ (8,000.00)
100	100-1000-324510	Penalty & Interest On Delinquent Property Ta	Revenue	$ (5,000.00)	$ (9,600.00)	$ (9,600.00)	$ 4,600.00
100	100-1000-341100	Fees, Charges	Revenue	$ (15,000.00)	$ (17,000.00)	$ (17,000.00)	$ 2,000.00
100	100-1000-341200	Film Permitting	Revenue	$ (10,000.00)	$ (10,000.00)	$ (10,000.00)	$ -
100	100-1000-341300	Planning And Development Fees	Revenue	$ (500.00)	$ (5,000.00)	$ (5,000.00)	$ 4,500.00
100	100-1000-342000	Alcoholic Beverage Excise Tax	Revenue	$ (130,500.00)	$ (100,000.00)	$ (100,000.00)	$ (30,500.00)
100	100-1000-343000	Local Option Mixed Drink	Revenue	$ (200,000.00)	$ (175,000.00)	$ (175,000.00)	$ (25,000.00)
100	100-1000-347200	Activity Fees	Revenue	$ (75,000.00)	$ (250,000.00)	$ (250,000.00)	$ 175,000.00
100	100-1000-347500	Program Fees	Revenue	$ (25,000.00)	$ (50,500.00)	$ (50,500.00)	$ 25,500.00
100	100-1000-349900	Charges For Services - Other	Revenue	$ -	$ (700.00)	$ (700.00)	$ 700.00
100	100-1000-351000	Municipal Court	Revenue	$ (35,000.00)	$ (37,000.00)	$ (37,000.00)	$ 2,000.00
100	100-1000-361000	Interest	Revenue	$ (200,000.00)	$ (157,000.00)	$ (157,000.00)	$ (43,000.00)
100	100-1000-383000	Reimbursement For Damaged Property	Revenue	$ -	$ -	$ -	$ -
100	100-1000-389000	Other Miscellaneous Revenue	Revenue	$ -	$ (500,000.00)	$ -	$ 500,000.00
100	100-1000-391200	Transfer From Hotel	Revenue	$ (450,000.00)	$ (415,300.00)	$ (415,300.00)	$ (34,700.00)
100	100-1000-391310	Open Records Fees	Revenue	$ -	$ (2,500.00)	$ (2,500.00)	$ 2,500.00
		GENERAL FUND REVENUE		**$ (19,113,300.00)**	**$ (18,099,100.00)**	**$ (17,596,400.00)**	**$ (1,014,200.00)**
100	100-1310-511100	Regular Salaries	Expense	$ 170,700.00	$ 170,000.00	$ 170,000.00	$ 700.00
100	100-1310-512000	Fica/Medicare	Expense	$ 21,905.00	$ 13,000.00	$ 13,000.00	$ 8,905.00
100	100-1310-512100	Group Insurance	Expense	$ 11,500.00	$ 13,000.00	$ 13,000.00	$ (1,500.00)
100	100-1310-512400	Retirement	Expense	$ 22,000.00	$ 22,100.00	$ 22,100.00	$ (100.00)
100	100-1310-512600	Unemployment Expense	Expense	$ 300.00	$ 2,000.00	$ 2,000.00	$ (1,700.00)
100	100-1310-512700	Workers Comp	Expense	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ (1,000.00)

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
100	100-1310-512901	LONGEVITY PAY	Expense	$ 360.00	$ -	$ -	$ 360.00
100	100-1310-521050	Uniforms	Expense	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
100	100-1310-521200	Professional Services	Expense	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -
100	100-1310-523300	Advertising	Expense	$ -	$ 10,000.00	$ 10,000.00	$ (10,000.00)
100	100-1310-523500	Travel Expense	Expense	$ 20,000.00	$ 15,000.00	$ 15,000.00	$ 5,000.00
100	100-1310-523520	Travel - District 1	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1310-523530	Travel - District 2	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1310-523540	Travel - District 3	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1310-523550	Travel - District 4	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1310-523560	Travel - District 5	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1310-523590	Mayor Travel Expenses	Expense	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
100	100-1310-523600	Dues & Fees	Expense	$ -	$ 18,000.00	$ 18,000.00	$ (18,000.00)
100	100-1310-523740	Education & Training - D1	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1310-523750	Education & Training - D2	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1310-523760	Education & Training - D3	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1310-523770	Education & Training - D4	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1310-523780	Education & Training - D5	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1310-523790	Education & Training - Mayor	Expense	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
100	100-1310-531000	Operating Supplies	Expense	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
100	100-1310-531710	District Expenses - D1 (Charter)	Expense	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
100	100-1310-531720	District Expenses - D2 (Charter)	Expense	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
100	100-1310-531730	District Expenses - D3 (Charter)	Expense	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
100	100-1310-531740	District Expenses - D4 (Charter)	Expense	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
100	100-1310-531760	District Expenses - D5 (Charter)	Expense	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
100	100-1310-531770	Citywide Mayor Expense (Charter)	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1310-531800	Mayor Initiatives	Expense	$ 75,000.00	$ 75,000.00	$ 75,000.00	$ -
100	100-1310-531820	Sponsorships	Expense	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
100	100-1310-531900	District Initiatives - D1	Expense	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
100	100-1310-531910	District Initiatives - D2	Expense	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
100	100-1310-531920	District Initiatives - D3	Expense	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
100	100-1310-531930	District Initiatives - D4	Expense	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
100	100-1310-531940	District Initiatives - D5	Expense	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
		MAYOR & COUNCIL DEPARTMENT 1310 TOTAL		**$ 511,765.00**	**$ 529,100.00**	**$ 529,100.00**	**$ (17,335.00)**
100	100-1320-511100	Regular Salaries	Expense	$ 589,150.00	$ 553,800.00	$ 553,800.00	$ 35,350.00
100	100-1320-512000	Fica/Medicare	Expense	$ 42,000.00	$ 38,000.00	$ 38,000.00	$ 4,000.00
100	100-1320-512100	Group Insurance	Expense	$ 50,000.00	$ 45,000.00	$ 45,000.00	$ 5,000.00
100	100-1320-512400	Retirement	Expense	$ 71,400.00	$ 75,000.00	$ 75,000.00	$ (3,600.00)
100	100-1320-512600	Unemployment Expense	Expense	$ 1,050.00	$ 12,500.00	$ 12,500.00	$ (11,450.00)
100	100-1320-512700	Workers Comp	Expense	$ 5,900.00	$ 5,000.00	$ 5,000.00	$ 900.00
100	100-1320-512901	LONGEVITY PAY	Expense	$ 360.00	$ -	$ -	$ 360.00
100	100-1320-521200	Professional Services	Expense	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -
100	100-1320-521350	Software/Service Contracts	Expense	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -
100	100-1320-523500	Travel Expense	Expense	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
100	100-1320-523600	Dues & Fees	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1320-523700	Education & Training	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1320-531000	Operating Supplies	Expense	$ 3,000.00	$ 2,500.00	$ 2,500.00	$ 500.00

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
100	100-1320-531790	Initiatives	Expense	$ 50,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
100	100-1320-531810	Hospitality Supplies	Expense	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ -
		CITY MANAGER DEPARTMENT 1320 TOTAL		**$ 916,360.00**	**$ 860,300.00**	**$ 860,300.00**	**$ 56,060.00**
100	100-1330-511100	Regular Salaries	Expense	$ 295,000.00	$ 265,000.00	$ 265,000.00	$ 30,000.00
100	100-1330-511300	Overtime	Expense	$ 2,500.00	$ 10,000.00	$ 10,000.00	$ (7,500.00)
100	100-1330-512000	Fica/Medicare	Expense	$ 22,100.00	$ 20,900.00	$ 20,900.00	$ 1,200.00
100	100-1330-512100	Group Insurance	Expense	$ 39,000.00	$ 30,000.00	$ 30,000.00	$ 9,000.00
100	100-1330-512400	Retirement	Expense	$ 37,550.00	$ 35,400.00	$ 35,400.00	$ 2,150.00
100	100-1330-512600	Unemployment Expense	Expense	$ 1,050.00	$ 7,300.00	$ 7,300.00	$ (6,250.00)
100	100-1330-512700	Workers Comp	Expense	$ 3,150.00	$ 2,900.00	$ 2,900.00	$ 250.00
100	100-1330-512901	LONGEVITY PAY	Expense	$ 360.00	$ -	$ -	$ 360.00
100	100-1330-521120	Election Services	Expense	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -
100	100-1330-521200	Professional Services	Expense	$ 500.00	$ 500.00	$ 500.00	$ -
100	100-1330-521350	Software/Service Contracts	Expense	$ 50,000.00	$ 46,000.00	$ 46,000.00	$ 4,000.00
100	100-1330-523300	Advertising	Expense	$ 25,000.00	$ 25,000.00	$ 25,000.00	$ -
100	100-1330-523500	Travel Expense	Expense	$ 6,000.00	$ 4,500.00	$ 4,500.00	$ 1,500.00
100	100-1330-523600	Dues & Fees	Expense	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
100	100-1330-523700	Education & Training	Expense	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ -
100	100-1330-531000	Operating Supplies	Expense	$ 10,000.00	$ 1,300.00	$ 1,300.00	$ 8,700.00
100	100-1330-531010	Postage	Expense	$ -	$ 3,500.00	$ 7,500.00	$ (3,500.00)
		CITY CLERK DEPARTMENT 1330 TOTAL		**$ 549,210.00**	**$ 509,300.00**	**$ 513,300.00**	**$ 39,910.00**
100	100-1510-511100	Regular Salaries	Expense	$ 1,150,000.00	$ 927,000.00	$ 927,000.00	$ 223,000.00
100	100-1510-511300	Overtime	Expense	$ -	$ 10,000.00	$ 10,000.00	$ (10,000.00)
100	100-1510-512000	Fica/Medicare	Expense	$ 91,000.00	$ 70,000.00	$ 70,000.00	$ 21,000.00
100	100-1510-512100	Group Insurance	Expense	$ 135,000.00	$ 35,000.00	$ 35,000.00	$ 100,000.00
100	100-1510-512400	Retirement	Expense	$ 154,500.00	$ 90,000.00	$ 90,000.00	$ 64,500.00
100	100-1510-512600	Unemployment Expense	Expense	$ 3,500.00	$ 19,000.00	$ 19,000.00	$ (15,500.00)
100	100-1510-512700	Workers Comp	Expense	$ 13,000.00	$ 5,100.00	$ 5,100.00	$ 7,900.00
100	100-1510-512901	LONGEVITY PAY	Expense	$ 360.00	$ -	$ -	$ 360.00
100	100-1510-521100	Audit Services	Expense	$ 75,000.00	$ 50,000.00	$ 50,000.00	$ 25,000.00
100	100-1510-521200	Professional Services	Expense	$ 150,000.00	$ 150,000.00	$ 138,000.00	$ -
100	100-1510-521210	Contractual Services Jacobs	Expense	$ -	$ -	$ -	$ -
100	100-1510-521350	Software/Service Contracts	Expense	$ 100,000.00	$ 75,000.00	$ 115,000.00	$ 25,000.00
100	100-1510-523300	Advertising Expense	Expense	$ 2,500.00	$ 5,000.00	$ 5,000.00	$ (2,500.00)
100	100-1510-523500	Travel Expense	Expense	$ 15,000.00	$ 15,000.00	$ 8,000.00	$ -
100	100-1510-523600	Dues & Fees	Expense	$ 5,000.00	$ 7,000.00	$ 7,000.00	$ (2,000.00)
100	100-1510-523700	Education & Training	Expense	$ 17,000.00	$ 14,000.00	$ 14,000.00	$ 3,000.00
100	100-1510-531000	Operating Supplies	Expense	$ 5,000.00	$ 2,000.00	$ 9,000.00	$ 3,000.00
100	100-1510-531110	Bond Payments - Interest	Expense	$ -	$ 248,200.00	$ 248,200.00	$ (248,200.00)
100	100-1510-579020	Reserve Contingency	Expense	$ 350,000.00	$ 320,000.00	$ 240,300.00	$ 30,000.00
100	100-1510-581000	Bond Payments - Principal	Expense	$ -	$ 135,000.00	$ 135,000.00	$ (135,000.00)
		FINANCE DEPARTMENT 1510 TOTAL		**$ 2,266,860.00**	**$ 2,177,300.00**	**$ 2,125,600.00**	**$ 89,560.00**
100	100-1530-521200	Professional Services	Expense	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
100	100-1530-521220	Attorney Fees	Expense	$ 650,000.00	$ 650,000.00	$ 650,000.00	$ -
100	100-1530-521300	Attorney Fees/Other	Expense	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -
		LEGAL DEPARTMENT 1530 TOTAL		**$ 750,000.00**	**$ 750,000.00**	**$ 750,000.00**	$ -
100	100-1535-521200	Professional Services	Expense	$ 435,000.00	$ 420,000.00	$ 400,980.00	$ 15,000.00
100	100-1535-521350	Software/Service Contracts	Expense	$ 130,000.00	$ 130,000.00	$ 149,020.00	$ -
100	100-1535-523500	Travel Expense	Expense	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -
100	100-1535-531000	Operating Supplies	Expense	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
100	100-1535-531610	Small Equipment	Expense	$ 1,000.00	$ -	$ -	$ 1,000.00
100	100-1535-542400	Computer/Software	Expense	$ 100,000.00	$ 80,000.00	$ 80,000.00	$ 20,000.00
100	100-1535-542500	Other Equipment	Expense	$ 140,000.00	$ 50,000.00	$ 50,000.00	$ 90,000.00
		GIS/IT DEPARTMENT 1535 TOTAL		**$ 818,500.00**	**$ 692,500.00**	**$ 692,500.00**	**$ 126,000.00**
100	100-1540-511100	Regular Salaries	Expense	$ 415,000.00	$ 271,000.00	$ 321,000.00	$ 144,000.00
100	100-1540-512000	Fica/Medicare	Expense	$ 30,300.00	$ 15,500.00	$ 19,250.00	$ 14,800.00
100	100-1540-512100	Group Insurance	Expense	$ 55,000.00	$ 33,000.00	$ 38,750.00	$ 22,000.00
100	100-1540-512400	Retirement	Expense	$ 51,500.00	$ 26,000.00	$ 32,250.00	$ 25,500.00
100	100-1540-512600	Unemployment Expense	Expense	$ 1,050.00	$ 5,000.00	$ 5,150.00	$ (3,950.00)
100	100-1540-512700	Workers Comp	Expense	$ 4,275.00	$ 2,100.00	$ 2,650.00	$ 2,175.00
100	100-1540-512901	LONGEVITY PAY	Expense	$ 720.00	$ -	$ -	$ 720.00
100	100-1540-521050	Uniforms	Expense	$ 10,000.00	$ -	$ -	$ 10,000.00
100	100-1540-521200	Professional Services	Expense	$ 50,000.00	$ 50,000.00	$ 25,000.00	$ -
100	100-1540-521350	Software/Service Contracts	Expense	$ 40,000.00	$ 31,500.00	$ 68,200.00	$ 8,500.00
100	100-1540-523300	Advertising	Expense	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -
100	100-1540-523500	Travel Expense	Expense	$ 7,500.00	$ 4,000.00	$ 4,000.00	$ 3,500.00
100	100-1540-523600	Dues & Fees	Expense	$ 5,000.00	$ 3,500.00	$ 3,500.00	$ 1,500.00
100	100-1540-523700	Education & Training	Expense	$ 12,000.00	$ 8,000.00	$ 8,000.00	$ 4,000.00
100	100-1540-531000	Operating Supplies	Expense	$ 7,500.00	$ 4,200.00	$ 4,200.00	$ 3,300.00
100	100-1540-531830	Staff Development	Expense	$ 30,000.00	$ 25,000.00	$ 25,000.00	$ 5,000.00
100	100-1540-531840	Staff Appreciation	Expense	$ 20,000.00	$ 15,000.00	$ 15,000.00	$ 5,000.00
		HUMAN RESOURCES DEPARTMENT 1540 TOTAL		**$ 741,345.00**	**$ 495,300.00**	**$ 573,450.00**	**$ 246,045.00**
100	100-1560-511100	Regular Salaries	Expense	$ 65,000.00	$ 98,000.00	$ -	$ (33,000.00)
100	100-1560-512000	Fica/Medicare	Expense	$ -	$ 7,500.00	$ -	$ (7,500.00)
100	100-1560-512100	Group Insurance	Expense	$ -	$ 11,500.00	$ -	$ (11,500.00)
100	100-1560-512400	Retirement	Expense	$ -	$ 12,500.00	$ -	$ (12,500.00)
100	100-1560-512600	Unemployment Expense	Expense	$ -	$ 300.00	$ -	$ (300.00)
100	100-1560-512700	Workers Comp	Expense	$ -	$ 1,100.00	$ (4,950.00)	$ (1,100.00)
100	100-1560-521200	Professional Services	Expense	$ 65,000.00	$ 10,000.00	$ 79,400.00	$ 55,000.00
100	100-1560-523500	Travel Expense	Expense	$ -	$ 2,500.00	$ 2,500.00	$ (2,500.00)
100	100-1560-523600	Dues & Fees	Expense	$ -	$ 2,500.00	$ 2,500.00	$ (2,500.00)
100	100-1560-523700	Education & Training	Expense	$ -	$ 2,500.00	$ 2,500.00	$ (2,500.00)
100	100-1560-531000	Operating Supplies	Expense	$ -	$ 1,000.00	$ 1,000.00	$ (1,000.00)
		INTERNAL AUDIT DEPARTMENT 1560 TOTAL		**$ 130,000.00**	**$ 149,400.00**	**$ 82,950.00**	**$ (19,400.00)**
100	100-1565-511100	Regular Salaries	Expense	$ 832,000.00	$ -	$ 469,600.00	$ 832,000.00
100	100-1565-511300	Overtime	Expense	$ 15,000.00	$ -	$ 8,500.00	$ 15,000.00
100	100-1565-512000	FICA/Medicare	Expense	$ 65,200.00	$ -	$ 37,000.00	$ 65,200.00
100	100-1565-512100	Group Insurance	Expense	$ 130,000.00	$ -	$ 45,000.00	$ 130,000.00
100	100-1565-512400	Retirement	Expense	$ 110,900.00	$ -	$ 41,000.00	$ 110,900.00

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
100	100-1565-512600	Unemployment Expense	Expense	$ 4,275.00	$ -	$ 2,000.00	$ 4,275.00
100	100-1565-512700	Workes Comp	Expense	$ 9,215.00	$ -	$ 10,500.00	$ 9,215.00
100	100-1565-512901	Longevity	Expense	$ 720.00	$ -		$ 720.00
100	100-1565-521050	Uniforms	Expense	$ 10,000.00	$ -	$ 3,000.00	$ 10,000.00
100	100-1565-521200	Professional Services	Expense	$ 150,000.00	$ -	$ 104,138.00	$ 150,000.00
100	100-1565-521800	Security	Expense	$ 300,000.00	$ 250,000.00	$ 235,862.00	$ 50,000.00
100	100-1565-522000	Repairs & Maintenance	Expense	$ 120,000.00	$ 10,000.00	$ 43,000.00	$ 110,000.00
100	100-1565-522100	Recycle/Shredding	Expense	$ 1,500.00	$ 1,000.00	$ 1,000.00	$ 500.00
100	100-1565-522140	Landscaping	Expense	$ -	$ -	$ 40,000.00	$ -
100	100-1565-522150	Janitorial Services	Expense	$ -	$ -	$ 10,000.00	$ -
100	100-1565-523020	Equipment Rental	Expense	$ 11,000.00	$ 10,500.00	$ 10,500.00	$ 500.00
100	100-1565-523500	Travel Expense	Expense	$ 2,500.00	$ -	$ -	$ 2,500.00
100	100-1565-523600	Dues and Fees	Expense	$ 1,000.00	$ -	$ -	$ 1,000.00
100	100-1565-523700	Education & Training	Expense	$ 2,500.00	$ -	$ -	$ 2,500.00
100	100-1565-531000	Operating Supplies	Expense	$ 1,000.00	$ -	$ -	$ 1,000.00
100	100-1565-531020	Pest Control	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1565-531050	Internet/Phones	Expense	$ -	$ -	$ 3,500.00	$ -
100	100-1565-531100	Other Supplies	Expense	$ 25,000.00	$ -	$ 15,000.00	$ 25,000.00
100	100-1565-531200	Stormwater Utility Charges	Expense	$ 25,000.00	$ 7,000.00	$ 8,208.02	$ 18,000.00
100	100-1565-531210	Water/Sewer	Expense	$ 5,000.00	$ 2,000.00	$ 17,000.00	$ 3,000.00
100	100-1565-531610	Small Equipment	Expense	$ -	$ -	$ 5,000.00	$ -
100	100-1565-541300	Buildings & Improvements	Expense	$ 332,300.00	$ 35,000.00	$ 577,071.68	$ 297,300.00
100	100-1565-542200	Vehicles	Expense	$ 70,000.00	$ -	$ -	$ 70,000.00
100	100-1565-542300	Furniture And Fixtures	Expense	$ 80,000.00	$ 75,000.00	$ 30,005.82	$ 5,000.00
100	100-1565-542500	Other Equipment	Expense	$ 54,000.00	$ 10,000.00	$ 9,994.18	$ 44,000.00
	FACILITIES/GENERAL OPERATIONS DEPARTMENT 1565 TOTAL			**$ 2,363,110.00**	**$ 405,500.00**	**$ 1,731,879.70**	**$ 1,957,610.00**
100	100-1570-511100	Regular Salaries	Expense	$ 465,000.00	$ 420,000.00	$ 420,000.00	$ 45,000.00
100	100-1570-511300	Overtime	Expense	$ -	$ 10,000.00	$ 10,000.00	$ (10,000.00)
100	100-1570-512000	Fica/Medicare	Expense	$ 35,500.00	$ 25,000.00	$ 25,000.00	$ 10,500.00
100	100-1570-512100	Group Insurance	Expense	$ 79,000.00	$ 60,000.00	$ 60,000.00	$ 19,000.00
100	100-1570-512400	Retirement	Expense	$ 60,320.00	$ 52,000.00	$ 52,000.00	$ 8,320.00
100	100-1570-512600	Unemployment Expense	Expense	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -
100	100-1570-512700	Workers Comp	Expense	$ 4,950.00	$ 4,000.00	$ 4,000.00	$ 950.00
100	100-1570-512901	LONGEVITY PAY	Expense	$ 360.00	$ -	$ -	$ 360.00
100	100-1570-521200	Professional Services	Expense	$ 150,000.00	$ 75,000.00	$ 75,000.00	$ 75,000.00
100	100-1570-521320	Marketing	Expense	$ 175,000.00	$ 175,000.00	$ 175,000.00	$ -
100	100-1570-521350	Software/Service Contracts	Expense	$ 17,500.00	$ 17,500.00	$ 17,500.00	$ -
100	100-1570-523400	Printing	Expense	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
100	100-1570-523500	Travel Expense	Expense	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ -
100	100-1570-523600	Dues & Fees	Expense	$ 4,000.00	$ 4,000.00	$ 4,000.00	$ -
100	100-1570-523700	Education & Training	Expense	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ -
100	100-1570-531000	Operating Supplies	Expense	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -
100	100-1570-542500	Other Equipment	Expense	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -
	COMMUNICATIONS DEPARTMENT 1570 TOTAL			**$ 1,040,130.00**	**$ 891,000.00**	**$ 891,000.00**	**$ 149,130.00**
100	100-1575-511100	Regular Salaries	Expense	$ 315,000.00	$ 260,000.00	$ 260,000.00	$ 55,000.00
100	100-1575-512000	Fica/Medicare	Expense	$ 24,300.00	$ 24,000.00	$ 24,000.00	$ 300.00

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
100	100-1575-512100	Group Insurance	Expense	$ 30,000.00	$ 36,000.00	$ 36,000.00	$ (6,000.00)
100	100-1575-512400	Retirement	Expense	$ 41,250.00	$ 40,000.00	$ 40,000.00	$ 1,250.00
100	100-1575-512600	Unemployment Expense	Expense	$ 755.00	$ 1,000.00	$ 1,000.00	$ (245.00)
100	100-1575-512700	Workers Comp	Expense	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ -
100	100-1575-521200	Professional Services	Expense	$ 566,160.00	$ 700,000.00	$ 700,000.00	$ (133,840.00)
100	100-1575-523500	Travel Expense	Expense	$ 2,500.00	$ 5,000.00	$ 5,000.00	$ (2,500.00)
100	100-1575-523600	Dues & Fees	Expense	$ 1,000.00	$ 5,000.00	$ 5,000.00	$ (4,000.00)
100	100-1575-523700	Education & Training	Expense	$ 2,500.00	$ -	$ -	$ 2,500.00
100	100-1575-531000	Operating Supplies	Expense	$ 1,000.00	$ 2,500.00	$ 2,500.00	$ (1,500.00)
		PUBLIC WORKS/ENGINEERING DEPARTMENT 1575 TOTAL		**$ 987,965.00**	**$ 1,077,000.00**	**$ 1,077,000.00**	**$ (89,035.00)**
100	100-1595-521050	Uniforms	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-1595-521200	Professional Services	Expense	$ 5,000.00	$ -	$ -	$ 5,000.00
100	100-1595-521350	Software/Service Contracts	Expense	$ 25,000.00			$ 25,000.00
100	100-1595-522320	Equipment Lease	Expense	$ 200,000.00	$ 125,000.00	$ 125,000.00	$ 75,000.00
100	100-1595-523100	General Liability Insurance	Expense	$ 300,000.00	$ 275,000.00	$ 275,000.00	$ 25,000.00
100	100-1595-523400	Printing	Expense	$ 1,500.00	$ 2,500.00	$ 2,500.00	$ (1,000.00)
100	100-1595-523600	Dues & Fees	Expense	$ 100,000.00	$ 85,000.00	$ 85,000.00	$ 15,000.00
100	100-1595-523610	Bank Fees	Expense	$ 50,000.00	$ 25,000.00	$ 25,000.00	$ 25,000.00
100	100-1595-531000	Operating Supplies	Expense	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -
100	100-1595-531010	Postage	Expense	$ 1,000.00	$ 6,000.00	$ 6,000.00	$ (5,000.00)
100	100-1595-531040	Service Fees	Expense	$ 300.00	$ 300.00	$ 300.00	$ -
100	100-1595-531050	Internet/Phones	Expense	$ 100,000.00	$ 100,000.00	$ 100,000.00	$ -
100	100-1595-531150	Vehicle Fuel	Expense	$ 40,000.00	$ 40,000.00	$ 40,000.00	$ -
100	100-1595-571010	Tax Bill Processing	Expense	$ 26,000.00	$ 26,000.00	$ 26,000.00	$ -
		GENERAL ADMINISTRATION DEPARTMENT 1595 TOTAL		**$ 883,800.00**	**$ 719,800.00**	**$ 719,800.00**	**$ 164,000.00**
100	100-2650-511100	Regular Salaries	Expense	$ 205,000.00	$ 145,000.00	$ 145,000.00	$ 60,000.00
100	100-2650-511300	Overtime	Expense	$ -	$ 5,000.00	$ 5,000.00	$ (5,000.00)
100	100-2650-512000	Fica/Medicare	Expense	$ 15,725.00	$ 10,000.00	$ 10,000.00	$ 5,725.00
100	100-2650-512100	Group Insurance	Expense	$ 37,000.00	$ 28,300.00	$ 28,300.00	$ 8,700.00
100	100-2650-512400	Retirement	Expense	$ 26,700.00	$ 25,900.00	$ 25,900.00	$ 800.00
100	100-2650-512600	Unemployment Expense	Expense	$ 755.00	$ 500.00	$ 500.00	$ 255.00
100	100-2650-512700	Workers Comp	Expense	$ 2,250.00	$ 1,500.00	$ 1,500.00	$ 750.00
100	100-2650-512901	LONGEVITY PAY	Expense	$ 360.00	$ -	$ -	$ 360.00
100	100-2650-521200	Professional Services	Expense	$ -	$ 57,000.00	$ 57,000.00	$ (57,000.00)
100	100-2650-521350	Software/Service Contracts	Expense	$ -	$ 2,000.00	$ 19,000.00	$ (2,000.00)
100	100-2650-521400	Solicitor	Expense	$ -	$ 66,000.00	$ 66,000.00	$ (66,000.00)
100	100-2650-521500	Public Defender	Expense	$ -	$ 15,000.00	$ 15,000.00	$ (15,000.00)
100	100-2650-521800	Security	Expense	$ -	$ 12,000.00	$ 12,000.00	$ (12,000.00)
100	100-2650-523500	Travel Expense	Expense	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -
100	100-2650-523600	Dues & Fees	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-2650-523700	Education & Training	Expense	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -
100	100-2650-531000	Operating Supplies	Expense	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
100	100-2650-572000	Payments To Other Agencies	Expense	$ -	$ 40,000.00	$ 40,000.00	$ (40,000.00)
		MUNICIPAL COURT DEPARTMENT 2650 TOTAL		**$ 335,790.00**	**$ 456,200.00**	**$ 473,200.00**	**$ (120,410.00)**
100	100-3100-511100	Regular Salaries	Expense	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ -
100	100-3100-512000	Fica/Medicare	Expense	$ 2,500.00	$ 11,500.00	$ 11,500.00	$ (9,000.00)

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
100	100-3100-512100	Group Insurance	Expense	$ 2,500.00	$ -	$ -	$ 2,500.00
100	100-3100-512400	Retirement	Expense	$ 2,500.00	$ 19,500.00	$ 19,500.00	$ (17,000.00)
100	100-3100-512600	Unemployment Expense	Expense	$ 300.00	$ 500.00	$ 500.00	$ (200.00)
100	100-3100-512700	Workers Comp	Expense	$ 200.00	$ 1,900.00	$ 1,900.00	$ (1,700.00)
100	100-3100-521200	Professional Services	Expense	$ 60,900.00	$ 15,000.00	$ 15,000.00	$ 45,900.00
100	100-3100-523500	Travel Expense	Expense	$ -	$ 3,500.00	$ 3,500.00	$ (3,500.00)
100	100-3100-523600	Dues & Fees	Expense	$ -	$ 2,500.00	$ 2,500.00	$ (2,500.00)
100	100-3100-523700	Education & Training	Expense	$ -	$ 3,500.00	$ 3,500.00	$ (3,500.00)
100	100-3100-531000	Operating Supplies	Expense	$ -	$ 2,500.00	$ 2,500.00	$ (2,500.00)
		PUBLIC SAFETY DEPARTMENT 3100 TOTAL		**$ 218,900.00**	**$ 210,400.00**	**$ 210,400.00**	**$ 8,500.00**
100	100-6210-511100	Regular Salaries	Expense	$ 925,000.00	$ 1,300,000.00	$ 842,400.00	$ (375,000.00)
100	100-6210-511300	Overtime	Expense	$ 15,000.00	$ 75,000.00	$ 29,500.00	$ (60,000.00)
100	100-6210-512000	Fica/Medicare	Expense	$ 75,000.00	$ 100,000.00	$ 63,000.00	$ (25,000.00)
100	100-6210-512100	Group Insurance	Expense	$ 120,000.00	$ 315,000.00	$ 250,000.00	$ (195,000.00)
100	100-6210-512400	Retirement	Expense	$ 78,000.00	$ 185,000.00	$ 144,000.00	$ (107,000.00)
100	100-6210-512600	Unemployment Expense	Expense	$ 4,765.00	$ 12,000.00	$ 10,000.00	$ (7,235.00)
100	100-6210-512700	Workers Comp	Expense	$ 10,600.00	$ 21,000.00	$ 10,500.00	$ (10,400.00)
100	100-6210-512901	LONGEVITY PAY	Expense	$ 1,440.00	$ -	$ -	$ 1,440.00
100	100-6210-521050	Uniforms	Expense	$ 7,500.00	$ 15,000.00	$ 8,500.00	$ (7,500.00)
100	100-6210-521200	Professional Services	Expense	$ 175,000.00	$ 275,000.00	$ 165,000.00	$ (100,000.00)
100	100-6210-521350	Software/Service Contracts	Expense	$ 50,000.00	$ 45,000.00	$ 45,000.00	$ 5,000.00
100	100-6210-521800	Security	Expense	$ 150,000.00	$ 150,000.00	$ 150,000.00	$ -
100	100-6210-522000	Repairs & Maintenance	Expense	$ 120,000.00	$ 175,000.00	$ 147,675.00	$ (55,000.00)
100	100-6210-522320	Equipment Lease	Expense	$ 50,000.00	$ 50,000.00	$ 50,000.00	$ -
100	100-6210-523200	Internet/Phones	Expense	$ 10,000.00	$ 10,000.00	$ 10,000.00	$ -
100	100-6210-523300	Advertising	Expense	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
100	100-6210-523500	Travel Expense	Expense	$ 5,000.00	$ 15,000.00	$ 7,500.00	$ (10,000.00)
100	100-6210-523600	Dues & Fees	Expense	$ 2,500.00	$ 7,500.00	$ 7,500.00	$ (5,000.00)
100	100-6210-523700	Education & Training	Expense	$ 5,000.00	$ 15,000.00	$ 9,500.00	$ (10,000.00)
100	100-6210-531000	Operating Supplies	Expense	$ 50,000.00	$ 75,000.00	$ 85,000.00	$ (25,000.00)
100	100-6210-531020	Pest Control	Expense	$ 20,500.00	$ 20,500.00	$ 20,500.00	$ -
100	100-6210-531200	Stormwater Utility Charges	Expense	$ 70,000.00	$ 75,000.00	$ 81,501.25	$ (5,000.00)
100	100-6210-531240	Utilities	Expense	$ 75,000.00	$ 100,000.00	$ 77,290.73	$ (25,000.00)
100	100-6210-531260	Summer Programs	Expense	$ 130,000.00	$ -	$ -	$ 130,000.00
100	100-6210-531610	Small Equipment	Expense	$ 15,000.00	$ 20,000.00	$ 20,000.00	$ (5,000.00)
100	100-6210-531750	City Events	Expense	$ 520,000.00	$ 500,000.00	$ 500,000.00	$ 20,000.00
100	100-6210-541300	Buildings & Improvements	Expense	$ 35,000.00	$ 35,000.00	$ 271,925.00	$ -
100	100-6210-542100	Machinery	Expense	$ -	$ 70,000.00	$ 40,000.00	$ (70,000.00)
100	100-6210-542400	Computer/Software	Expense	$ -	$ 25,000.00	$ 25,000.00	$ (25,000.00)
100	100-6210-542500	Other Equipment	Expense	$ 15,000.00	$ 25,000.00	$ 25,000.00	$ (10,000.00)
100	100-6210-542600	Programming	Expense	$ -	$ 50,000.00	$ 50,000.00	$ (50,000.00)
		PARKS, RECREATION & CULTURAL AFFAIRS DEPARTMENT 6210 TOTAL		**$ 2,750,305.00**	**$ 3,776,000.00**	**$ 3,161,291.98**	**$ (1,025,695.00)**
100	100-7220-511100	Regular Salaries	Expense	$ 279,000.00	$ 372,000.00	$ 372,000.00	$ (93,000.00)
100	100-7220-511300	Overtime	Expense	$ 5,000.00	$ 10,000.00	$ 10,000.00	$ (5,000.00)
100	100-7220-512000	Fica/Medicare	Expense	$ 30,655.00	$ 26,000.00	$ 26,000.00	$ 4,655.00
100	100-7220-512100	Group Insurance	Expense	$ 43,000.00	$ 82,000.00	$ 82,000.00	$ (39,000.00)
100	100-7220-512400	Retirement	Expense	$ 20,000.00	$ 27,000.00	$ 27,000.00	$ (7,000.00)

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
100	100-7220-512600	Unemployment Expense	Expense	$ 1,260.00	$ 1,500.00	$ 1,500.00	$ (240.00)
100	100-7220-512700	Workers Comp	Expense	$ 4,350.00	$ 4,000.00	$ 4,000.00	$ 350.00
100	100-7220-512901	LONGEVITY PAY	Expense	$ 360.00	$ -	$ -	$ 360.00
100	100-7220-521200	Professional Services	Expense	$ 275,000.00	$ 15,000.00	$ 9,804.84	$ 260,000.00
100	100-7220-521350	Software/Service Contracts	Expense	$ -	$ 8,000.00	$ 8,000.00	$ (8,000.00)
100	100-7220-523300	Advertising	Expense	$ -	$ -	$ 800.00	$ -
100	100-7220-523400	Printing	Expense	$ 200.00	$ 200.00	$ 200.00	$ -
100	100-7220-523500	Travel Expense	Expense	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ -
100	100-7220-523600	Dues & Fees	Expense	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
100	100-7220-523700	Education & Training	Expense	$ 5,000.00	$ 7,500.00	$ 7,500.00	$ (2,500.00)
100	100-7220-531000	Operating Supplies	Expense	$ 1,500.00	$ 1,500.00	$ 1,500.00	$ -
100	100-7220-542500	Other Equipment	Expense	$ -	$ -	$ 4,395.16	$ -
		BUILDING INSPECTION DEPARTMENT 7220 TOTAL		**$ 669,825.00**	**$ 559,200.00**	**$ 559,200.00**	**$ 110,625.00**
100	100-7410-511100	Regular Salaries	Expense	$ 950,000.00	$ 1,006,000.00	$ 916,000.00	$ (56,000.00)
100	100-7410-511300	Overtime	Expense	$ 5,000.00	$ 15,000.00	$ 15,000.00	$ (10,000.00)
100	100-7410-512000	Fica/Medicare	Expense	$ 80,800.00	$ 76,500.00	$ 76,500.00	$ 4,300.00
100	100-7410-512100	Group Insurance	Expense	$ 130,000.00	$ 130,000.00	$ 130,000.00	$ -
100	100-7410-512400	Retirement	Expense	$ 105,000.00	$ 100,000.00	$ 100,000.00	$ 5,000.00
100	100-7410-512600	Unemployment Expense	Expense	$ 2,760.00	$ 2,600.00	$ 2,600.00	$ 160.00
100	100-7410-512700	Workers Comp	Expense	$ 11,400.00	$ 10,200.00	$ 10,200.00	$ 1,200.00
100	100-7410-512901	LONGEVITY PAY	Expense	$ 1,080.00	$ -	$ -	$ 1,080.00
100	100-7410-521050	Uniforms	Expense	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
100	100-7410-521200	Professional Services	Expense	$ 200,000.00	$ 300,000.00	$ 390,000.00	$ (100,000.00)
100	100-7410-521350	Software/Service Contracts	Expense	$ 36,000.00	$ 36,000.00	$ 55,000.00	$ -
100	100-7410-523300	Advertising	Expense	$ 15,000.00	$ 10,000.00	$ 10,000.00	$ 5,000.00
100	100-7410-523400	Printing	Expense	$ 2,000.00	$ 2,000.00	$ 2,000.00	$ -
100	100-7410-523500	Travel Expense	Expense	$ 7,500.00	$ 7,500.00	$ 7,500.00	$ -
100	100-7410-523600	Dues & Fees	Expense	$ 3,000.00	$ 3,000.00	$ 3,000.00	$ -
100	100-7410-523700	Education & Training	Expense	$ 11,000.00	$ 11,000.00	$ 11,000.00	$ -
100	100-7410-531000	Operating Supplies	Expense	$ 3,000.00	$ 2,000.00	$ 2,000.00	$ 1,000.00
		PLANNING & ZONING DEPARTMENT 7410 TOTAL		**$ 1,564,540.00**	**$ 1,712,800.00**	**$ 1,731,800.00**	**$ (148,260.00)**
100	100-7420-511100	Regular Salaries	Expense	$ 720,000.00	$ 665,000.00	$ 665,000.00	$ 55,000.00
100	100-7420-511300	Overtime	Expense	$ 10,000.00	$ 35,000.00	$ 35,000.00	$ (25,000.00)
100	100-7420-512000	Fica/Medicare	Expense	$ 53,500.00	$ 55,000.00	$ 55,000.00	$ (1,500.00)
100	100-7420-512100	Group Insurance	Expense	$ 95,000.00	$ 105,500.00	$ 105,500.00	$ (10,500.00)
100	100-7420-512400	Retirement	Expense	$ 75,000.00	$ 55,000.00	$ 55,000.00	$ 20,000.00
100	100-7420-512600	Unemployment Expense	Expense	$ 2,150.00	$ 3,500.00	$ 3,500.00	$ (1,350.00)
100	100-7420-512700	Workers Comp	Expense	$ 7,550.00	$ 10,000.00	$ 10,000.00	$ (2,450.00)
100	100-7420-512901	LONGEVITY PAY	Expense	$ 1,440.00	$ -	$ -	$ 1,440.00
100	100-7420-521050	Uniforms	Expense	$ 2,500.00	$ 3,500.00	$ 3,500.00	$ (1,000.00)
100	100-7420-521350	Software/Service Contracts	Expense	$ -	$ 30,000.00	$ 30,000.00	$ (30,000.00)
100	100-7420-523300	Advertising	Expense	$ -	$ 1,400.00	$ 1,400.00	$ (1,400.00)
100	100-7420-523400	Printing	Expense	$ 2,500.00	$ 2,100.00	$ 2,100.00	$ 400.00
100	100-7420-523500	Travel Expense	Expense	$ 16,000.00	$ 15,000.00	$ 15,000.00	$ 1,000.00
100	100-7420-523600	Dues & Fees	Expense	$ 2,000.00	$ 4,200.00	$ 4,200.00	$ (2,200.00)
100	100-7420-523700	Education & Training	Expense	$ 16,000.00	$ 15,000.00	$ 15,000.00	$ 1,000.00
100	100-7420-531000	Operating Supplies	Expense	$ 2,500.00	$ 2,500.00	$ 2,500.00	$ -

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
100	100-7420-531010	Postage	Expense	$ 1,000.00	$ 2,000.00	$ 2,000.00	$ (1,000.00)
100	100-7420-542500	Other Equipment	Expense	$ 7,000.00	$ 7,000.00	$ 7,000.00	$ -
		CODE ENFORCEMENT DEPARTMENT 7420 TOTAL		**$ 1,014,140.00**	**$ 1,011,700.00**	**$ 1,011,700.00**	**$ 2,440.00**
100	100-7500-511100	Regular Salaries	Expense	$ 310,000.00	$ 305,000.00	$ 305,000.00	$ 5,000.00
100	100-7500-512000	Fica/Medicare	Expense	$ 24,100.00	$ 21,000.00	$ 21,000.00	$ 3,100.00
100	100-7500-512100	Group Insurance	Expense	$ 42,000.00	$ 33,000.00	$ 33,000.00	$ 9,000.00
100	100-7500-512400	Retirement	Expense	$ 24,000.00	$ 35,000.00	$ 35,000.00	$ (11,000.00)
100	100-7500-512600	Unemployment Expense	Expense	$ 755.00	$ 1,000.00	$ 1,000.00	$ (245.00)
100	100-7500-512700	Workers Comp	Expense	$ 3,400.00	$ 2,100.00	$ 2,100.00	$ 1,300.00
100	100-7500-521200	Professional Services	Expense	$ 75,000.00	$ 75,000.00	$ 75,000.00	$ -
100	100-7500-521320	Marketing	Expense	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -
100	100-7500-521340	Film Marketing	Expense	$ 30,000.00	$ 30,000.00	$ 30,000.00	$ -
100	100-7500-521350	Software/Service Contracts	Expense	$ 15,000.00	$ 15,000.00	$ 15,000.00	$ -
100	100-7500-521360	Film Permitting	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-7500-521370	Film Programs	Expense	$ 20,000.00	$ 20,000.00	$ 20,000.00	$ -
100	100-7500-523500	Travel Expense	Expense	$ 12,000.00	$ 12,000.00	$ 12,000.00	$ -
100	100-7500-523600	Dues & Fees	Expense	$ 5,000.00	$ 5,000.00	$ 5,000.00	$ -
100	100-7500-523700	Education & Training	Expense	$ 3,500.00	$ 3,500.00	$ 3,500.00	$ -
100	100-7500-531000	Operating Supplies	Expense	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ -
		ECONOMIC DEVELOPMENT DEPARTMENT 7500 TOTAL		**$ 600,755.00**	**$ 593,600.00**	**$ 593,600.00**	**$ 7,155.00**
		GENERAL FUND EXPENSES TOTAL		**$ 19,113,300.00**	**$ 17,576,400.00**	**$ 18,288,071.68**	**$ 1,536,900.00**
230	230-1000-332300	ARPA Local Recovery Funds	Revenue	$ (2,480,293.59)	$ -	$ -	$ (2,480,293.59)
230	230-6190-521200	Professional Services	Expense	$ 146,775.00	$ -	$ -	$ 146,775.00
230	230-6190-523900	Other Purchased Services	Expense	$ -	$ -	$ -	$ -
230	230-6210-541200	Site Improvements	Expense	$ 2,141,518.59	$ -	$ -	$ 2,141,518.59
230	230-1575-541401	Miller Rd Roundabout	Expense	$ -	$ -	$ 396,074.50	$ -
230	230-1575-541402	Klondike Rd Intersection	Expense	$ -	$ -	$ 159,422.80	$ -
230	230-1575-541403	Hayden Quarry Rd	Expense	$ -	$ -	$ 161,697.40	$ -
230	230-1575-541404	Turner Hill Road Intersection	Expense	$ -	$ -	$ 465,978.40	$ -
230		Land Acquisition	Expense	$ 192,000.00	$ -	$ -	$ 192,000.00
230	230-6190-521200	Professional Services	Expense	$ -	$ -	$ 542,220.00	$ -
230	230-6210-541200	Site Improvements	Expense	$ -	$ -	$ 720,000.00	$ -
230	230-6210-542500	Other Equipment	Expense	$ -	$ -	$ -	$ -
		ARPA TOTAL		**$ 2,480,293.59**	**$ -**	**$ 2,445,393.10**	**$ 2,480,293.59**
260	260-1000-341400	Tree Bank Fund Revenue	Revenue	$ (75,314.00)	$ -	$ -	$ (75,314.00)
260	260-1310-522143	Tree Planting And Removal	Expense	$ 75,314.00	$ -	$ 8,132.50	$ 75,314.00
		TREE BANK TOTAL		**$ 75,314.00**	**$ -**	**$ 8,132.50**	**$ 75,314.00**
275	275-1000-314100	Hotel/Motel Excise Tax	Revenue	$ (1,200,000.00)	$ -	$ -	$ (1,200,000.00)
275	275-7500-611000	Transfer To General Fund	Expense	$ 450,000.00	$ 415,300.00	$ 415,300.00	$ 34,700.00
275	275-7500-611030	Transfer To SPLOST	Expense	$ 225,000.00	$ 203,500.00	$ 203,500.00	$ 21,500.00
275	275-7500-57200	Payments To Other Agencies	Expense	$ 525,000.00	$ 481,200.00	$ 481,200.00	$ 43,800.00
		HOTEL / MOTEL TOTAL		**$ 1,200,000.00**	**$ 1,100,000.00**	**$ 1,100,000.00**	**$ 100,000.00**
300	300-1000-337100	SPLOST I Revenue	Revenue	$ (11,800,000.00)	$ -	$ -	$ (11,800,000.00)
300	300-1000-361000	Interest	Revenue	$ (700.00)	$ -	$ -	$ (700.00)
300	300-1000-391010	Transfer From General Fund	Revenue	$ (724,000.00)	$ -	$ -	$ (724,000.00)
300	300-1000-391200	Transfer From Hotel	Revenue	$ (225,000.00)	$ -	$ -	$ (225,000.00)

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
300	300-1000-391201	Transfer from Grants	Revenue	$ -	$ -	$ -	$ -
300	300-1565-521200	Professional Services	Expense	$ 2,119,700.00	$ -	$ 380,000.00	$ 2,119,700.00
300	300-1575-521200	Professional Services	Expense	$ 550,000.00	$ -	$ -	$ 550,000.00
300	300-1575-541400	Transportation Infrastructure Improvement	Expense	$ 4,420,000.00	$ 1,630,000.00	$ 3,273,269.09	$ 2,790,000.00
300	300-1575-541430	Bridgescape	Expense	$ 300,000.00	$ -	$ -	$ 300,000.00
300	300-1575-541510	Park Salem Gazebo	Expense	$ -	$ -	$ 138,000.00	$ -
300	300-1575-541570	Parks - Parking Lot Paving	Expense	$ -	$ -	$ 240,000.00	$ -
300	300-1575-541590	Way Finding	Expense	$ 230,000.00	$ -	$ 1,170,000.00	$ 230,000.00
300	300-1575-541600	Sidewalk Construction	Expense	$ 1,020,000.00	$ -	$ 840,000.00	$ 1,020,000.00
300	300-1575-541601	Sidewalk Design	Expense	$ 300,000.00	$ -	$ 250,000.00	$ 300,000.00
300	300-1575-541602	Fairington Sidewalks I	Expense	$ -	$ -	$ 290,000.00	$ -
300	300-1575-541610	Transportation Quick Response	Expense	$ 400,000.00	$ -	$ 250,000.00	$ 400,000.00
300	300-1575-541611	SPLOST Match Funds	Expense	$ 1,300,000.00	$ -	$ -	$ 1,300,000.00
300	300-1575-541620	Traffic Signal Maintanence	Expense	$ 300,000.00	$ -	$ -	$ 300,000.00
300	300-6210-521200	Professional Services	Expense	$ 50,000.00	$ -	$ -	$ 50,000.00
300	300-6210-541200	Site Improvements	Expense	$ 760,000.00	$ -	$ -	$ 760,000.00
300	300-6210-541250	Site Improvements - New Fairington Park	Expense	$ -	$ -	$ 173,557.81	$ -
300	300-6210-541300	Buildings & Improvements	Expense	$ 1,000,000.00	$ -	$ -	$ 1,000,000.00
		CAPITAL IMPROVEMENT PROGRAMS TOTAL		**$ 12,749,700.00**	**$ 1,630,000.00**	**$ 7,004,826.90**	**$ 11,119,700.00**
340	340-1575-541200	CDBG 2024 Fairington Rd. Sidewalk	Expense	$ -	$ -	$ 500,000.00	
		GRANTS TOTAL		**$ -**	**$ -**	**$ 500,000.00**	
745	745-1000-351000	Municipal Court	Revenue	$ (270,000.00)	$ -	$ -	
745	745-2650-521200	Professional Services	Expense	$ 87,000.00	$ -	$ -	
745	745-2650-521350	Software/Service Contracts	Expense	$ 20,000.00	$ -	$ -	
745	745-2650-521400	Solicitor	Expense	$ 66,000.00	$ -	$ -	
745	745-2650-521500	Public Defender	Expense	$ 15,000.00	$ -	$ -	
745	745-2650-521600	Probation Services	Expense	$ 10,000.00	$ -	$ -	
745	745-2650-521800	Security	Expense	$ 12,000.00	$ -	$ -	
745	745-2650-572000	Payments To Other Agencies	Expense	$ 60,000.00	$ -	$ -	
		MUNICIPAL COURT TOTAL		**$ 270,000.00**	**$ -**	**$ -**	
804	804-1000-381000	Rents And Royalties	Revenue	$ (438,715.00)	$ -	$ -	
804	804-1000-389000	Other Misc Revenue - URA	Revenue	$ -	$ -	$ -	
804	804-1000-391010	Transfer From General Fund	Revenue	$ (352,035.00)	$ -	$ -	
804	804-1565-521200	Professional Services	Expense	$ 100,000.00	$ -	$ -	
804	804-1565-522000	Repairs & Maintenance	Expense	$ 5,000.00	$ -	$ -	
804	804-1565-522130	Custodial	Expense	$ 50,000.00	$ -	$ -	
804	804-1565-522140	Landscaping	Expense	$ 20,000.00	$ -	$ -	
804	804-1565-531020	Pest Control	Expense	$ 1,500.00	$ -	$ -	
804	804-1565-531240	Utilities	Expense	$ 70,000.00	$ -	$ -	
804	804-9000-581000	Debt - Principal	Expense	$ 342,750.00	$ -	$ -	

FUND	GL LINE	DESCRIPTION	ACCOUNT TYPE	FY26 PROPOSED	FY25 BUDGETED	FY25 AMENDED	FY26 PROSPOSED VS FY25 BUDGETED
804	804-9000-582000	Debt - Interest	Expense	$ 201,500.00	$ -	$ -	
		URA TOTAL		**$ 790,750.00**	**$ -**	**$ -**	
		OTHER FUND TOTALS		**$ 17,566,057.59**	**$ 2,730,000.00**	**$ 11,058,352.50**	**$ 14,836,057.59**
		FY2026 PROPOSED BUDGET		**$ 36,679,357.59**	**$ 20,306,400.00**	**$ 29,346,424.18**	**$ 16,372,957.59**