



CITY OF STONECREST, GEORGIA

CITY COUNCIL WORK SESSION – AGENDA

3120 Stonecrest Blvd., Stonecrest, GA 30038

Monday, June 08, 2026 at 6:00 PM

Mayor Jazzmin Cobble

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

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

Council Member Karmesha W. Smith - District 5

Citizen Access: [Stonecrest YouTube Live Channel](#)

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

II. ROLL CALL: Sonya Isom, City Clerk

III. AGENDA DISCUSSION ITEMS

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

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

For Discussion/Public Hearing - Proposed 2026 Millage Rate - Eric Hawkins, Revenue Manager & Keisha Franklin, Finance Director

b. **For Discussion** - April Monthly Financial Update - Keisha Franklin, Finance Director

c. **For Discussion** - Matrix Fee Study - Shawanna Qawiy, Division Director Community Development

d. **For Discussion** - Code Enforcement Update - Shawanna Qawiy, Division Director Community Development

e. **For Discussion** - Zoning Ordinance and Overlay Update - Shawanna Qawiy, Division Director Community Development

IV. EXECUTIVE SESSION

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

V. ADJOURNMENT

Americans with Disabilities Act

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

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



CITY COUNCIL AGENDA ITEM

SUBJECT: Proposed 2026 Millage Rate

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): 05/18/26 & 06/8/26

Current Work Session: Monday, June 8, 2026

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

SUBMITTED BY: Eric Hawkins, Revenue Manager & Keisha Franklin, Finance Director

PRESENTER: Eric Hawkins, Revenue Manager & Keisha Franklin, Finance Director

PURPOSE: Click or tap here to enter text.

FACTS: Click or tap here to enter text.

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

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

ATTACHMENTS:

- (1) Attachment 1 - Proposed 2026 Millage Rate Presentation
- (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.

2026 Proposed Millage Rate

Finance

6/8/2026



2026 Proposed Millage Rate

Taxpayer Bill of Rights

SB 177 Act 431 | 1999 Session Effective Jan. 2000

Objectives are to...

- Enhance individual property owner's rights when appealing an increase in property value
- Prevent tax increases resulting from increases to existing property values in a county due to inflation

2026 City Digest Requirements

Advertisements O.C.G.A 48-5-32: If proposed millage exceeds rollback rate.

The City of Stonecrest is proposing a millage rate 1.257 that exceeds the rollback rate and is required to issue...

- Press Release (*Media/City Website*)
- Five Year History of Levy (*Champion Paper-Dekalb County Legal Organ, City Website*)
- Advertise for (3) Public Hearing (*Location, Dates, and Times-Champion Paper, City Website*)
- Public Hearings (*conduct hearing as scheduled*)
- *If adopted, the millage would remain 1.257 mills for five consecutive years.*

Millage & Rollback Rate

O.C.G.A. Section 48-5-32.0

Item III. a.

- A millage rate is the determining factor when calculating property taxes

(1 mill=\$1 in taxes per \$1,000 of assessed property value)

$$(0.001 \times \$1,000 = \$1.00)$$

- **Rollback Rate** represents the millage rate that would produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.
- The **rollback rate** is calculated by the **Dekalb Tax Commissioner's Office**.
- **Reassessment Values** within Stonecrest are determined by **Dekalb Tax Assessors Office**.



Notice of Property Tax Increase

NOTICE OF PROPERTY TAX INCREASE

The **City of Stonecrest** has tentatively adopted a 2026 millage rate which will require an increase in property taxes by **2.44%** percent. All concerned citizens are invited to the public hearing on this tax increase to be held at **Stonecrest City Hall, 3120 Stonecrest Blvd, Stonecrest, GA on June 8, 2026 at 11:30 am and 6:00 pm.**

Times and places of additional public hearings on this tax increase are at Stonecrest City Hall, 3120 Stonecrest Blvd, Stonecrest, GA on **June 22, 2026 at 6:00 pm.**

This tentative increase will result in a millage rate of **1.257 mills**, an increase of **0.03 mills**. Without this this tentative tax increase, the millage rate will be no more than **1.227 mills**. The proposed tax increase for a home with a fair market value of **\$300,000** is approximately **\$3.75** and the proposed tax increase for a non-homestead property with a fair market value of **\$525,000** is approximately **\$5.25**.

Public Hearings were advertised by the **Champion** on **May 28, 2026**, as required by the State.

- Although the city is **not** proposing a millage rate increase, the **state** considers any millage above the rollback rate a **property tax increase (0.03 mills/2.44%)**.
- There are **11,365** homestead properties with an average **Fair Market Value** of **\$300K**.
- There are **9,050 non-homestead properties** with an average **Fair Market Value** of **\$525K**.
- Properties whose assessed value remains **unchanged** will generally experience no change in City property taxes resulting from the City's millage rate.



Computation of Millage

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026

COUNTY: 002 - DEKALB		TAXING JURISDICTION: STONECREST		
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	3,154,569,562	55,519,874	10,412,428	3,220,501,864
PERSONAL	304,558,942		504,999	305,063,941
MOTOR VEHICLES	4,955,760		(1,832,740)	3,123,020
MOBILE HOMES	0		0	
TIMBER -100%	0		0	
HEAVY DUTY EQUIP	3,917,964		(3,837,972)	79,992
GROSS DIGEST	3,468,002,228	55,519,874	5,246,715	3,528,768,817
EXEMPTIONS	1,186,259,994		(4,832,896)	1,181,427,098
NET DIGEST	2,281,742,234	55,519,874	10,079,611	2,347,341,719
	(PYD)	(RVA)	(NAG)	(CYD)
2025 MILLAGE RATE:	1.257		2026 MILLAGE RATE:	1.257
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2025 Net Digest	PYD	2,281,742,234		
Net Value Added-Reassessment of Existing Real Property	RVA	55,519,874		
Other Net Changes to Taxable Digest	NAG	10,079,611		
2026 Net Digest	CYD	2,347,341,719	(PYD+RVA+NAG)	
2025 Millage Rate	PYM	1.257	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.030	(RVA/CYD) * PYM	
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	1.227	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)		Rollback Millage Rate	1.227	
		2026 Millage Rate	1.257	
		Percentage Tax Increase	2.44%	

The following **PT-32.1** form reflects the **City Manager’s Office** advertisement proposal to keep the 2026 millage the **same** as the **2025 millage** at **1.257**.

- By maintaining the **same** millage rate, properties that experienced no increase in assessed value will generally not see an increase in City property taxes..
- The **2.44% percentage tax increase** is the calculated increase between the **Proposed Millage Rate** and the **Rollback Rate**
- Property **reassessment** values are **not** determined by the City of Stonecrest, but by the **County Tax Assessor’s Office**.



Current Tax Digest and 5 Year History of Levy Item III. a.

NOTICE

The City of Stonecrest does hereby announce that the millage rate will be set at a meeting to be held at the City Hall on June 22, 2026 at 6:00pm and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2026 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

CITY WIDE		2021	2022	2023	2024	2025	2026
V A L U E	Real & Personal	2,176,939,296	2,691,678,081	3,233,311,070	3,399,142,537	3,459,128,504	3,525,565,805
	Motor Vehicles	6,639,480	5,952,430	5,729,240	5,202,880	4,955,760	3,123,020
	Mobile Homes						
	Timber - 100%						
	Heavy Duty Equipment	132,745	2,240	185,387	98,156	3,917,964	79,992
	Gross Digest	2,183,711,521	2,697,632,751	3,239,225,697	3,404,443,573	3,468,002,228	3,528,768,817
	Less Exemptions	694,585,453	933,160,615	1,112,836,902	1,175,274,465	1,186,259,994	1,181,427,098
	NET DIGEST VALUE	1,489,126,068	1,764,472,136	2,126,388,795	2,229,169,108	2,281,742,234	2,347,341,719
R A T E	Gross Maintenance & Operation Millage	1.3360	1.2570	1.2570	1.2570	1.2570	1.2570
	Less Rollback (Local Option Sales Tax)	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
	NET M&O MILLAGE RATE	1.3360	1.2570	1.2570	1.2570	1.2570	1.2570
T A X	TOTAL M&O TAXES LEVIED	\$1,989,472	\$2,217,941	\$2,672,871	\$2,802,066	\$2,868,150	\$2,950,609
	Net Tax \$ Increase		\$228,469	\$454,929	\$129,195	\$66,084	\$82,459
	Net Tax % Increase		11.48%	20.51%	4.83%	2.36%	2.87%

The Tax Digest reflects the adopted **1.257** millage rate from **2022-2025** and **proposed 1.257 millage rate for 2026.**

- As a result of the reassessment values, the Digest reflects a revenue increase of **\$82,459**, a **2.87%** increase from **2025.**
- The budget allocation of these additional funds will be determined during budget development.
- **Gross property taxes levied** represents approximately **15%** of the city's total operating and maintenance budget.



Understanding Millage Rate History

The millage rate is the tax rate adopted by the City to calculate property taxes. Stonecrest reduced its millage rate from 1.336 mills to 1.257 mills and has maintained that same rate since 2022. While individual tax bills may change, those changes are generally driven by property reassessments performed by DeKalb County rather than increases in the City's millage rate.

Understanding Digest Growth

The tax digest represents the total taxable value of all property within the City. Digest growth occurs when property values increase, new development is added to the tax rolls, or reassessments occur. A growing digest can generate additional revenue even when the City keeps the same millage rate.

Understanding Revenue Growth

Property tax revenue can increase even when the City keeps the same millage rate. As property values increase and the tax digest grows, the same tax rate is applied to a larger taxable value. These revenues help support public services, parks, infrastructure improvements, and administrative operations. Revenue growth does not necessarily mean the City increased the millage rate.

How It All Works Together

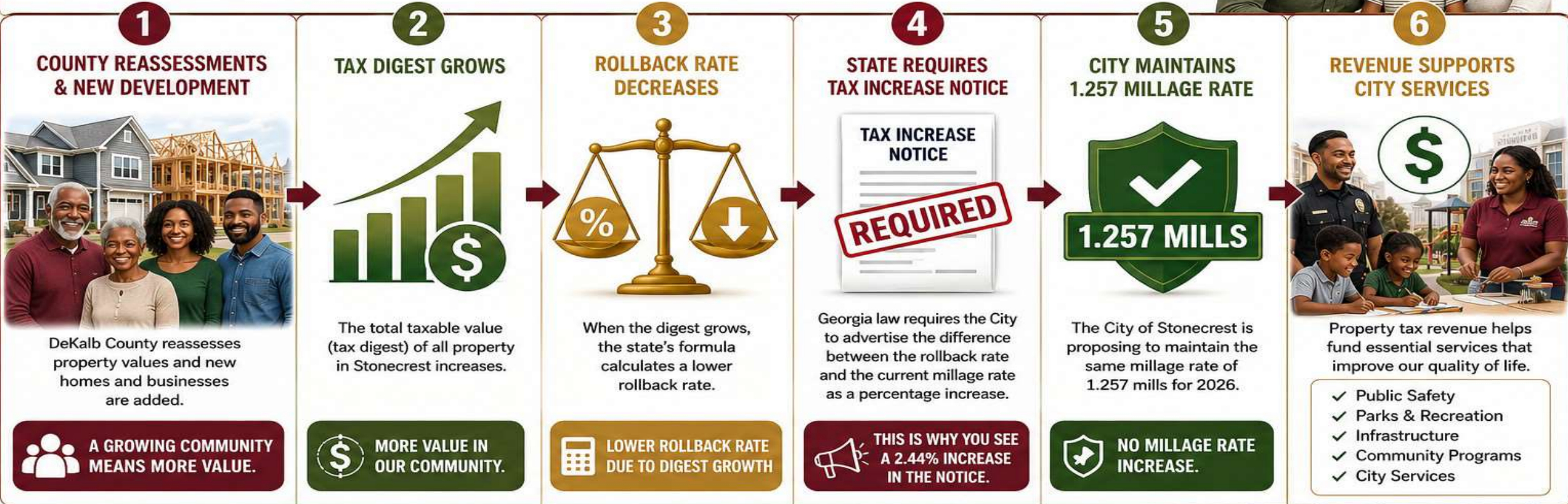
County reassessments and new development increase the tax digest. As the digest grows, the rollback rate decreases. State law then requires a tax increase notice when the adopted millage rate exceeds the rollback rate. For 2026, the City is maintaining the same 1.257 millage rate. The advertised 2.44% increase is driven by the statutory rollback calculation and County reassessments, not by an increase in the City's millage rate.

HOW IT ALL WORKS TOGETHER

Understanding Your Property Tax and How It Supports Our Community



Item III. a.



KEY TAKEAWAY

The advertised 2.44% increase is NOT because the City is raising your taxes. It is the result of higher property values and the state's rollback calculation. The City is maintaining the same millage rate of 1.257 mills to provide the services our community needs and deserves.



**A STRONG COMMUNITY.
FISCALLY RESPONSIBLE.
TOGETHER.**



Thank you

for being an important part of the City of Stonecrest!



QUESTIONS? WE'RE HERE TO HELP.

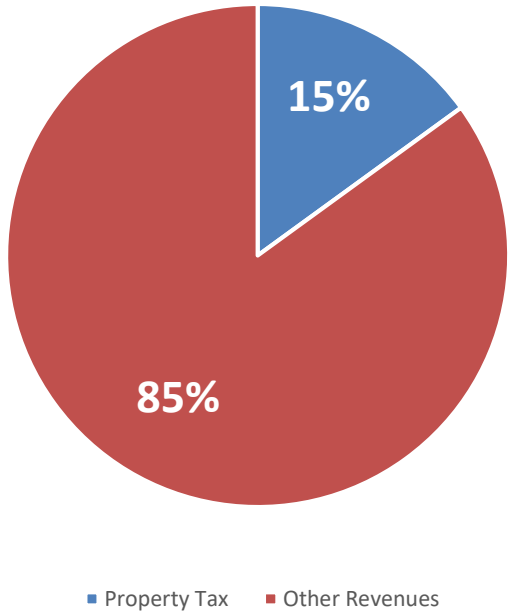
Contact Finance at (678) 224-0200 or visit www.stonecrestga.gov

Overview

- **City of Stonecrest** is proposing to maintain its current millage rate of **1.257 mills**. Any **increase** in an individual tax bill would result from **property value reassessments** performed by DeKalb County, not from an increase in the City's millage rate.
- **City of Stonecrest** remains among the lowest municipal millage rates in DeKalb County and among the lowest municipal millage rates in Georgia.
- The State-required 2.44% tax increase notice is driven by the statutory rollback calculation and applies only to properties whose assessed values increased through County reassessments.
- **City of Stonecrest** property tax revenues only represents **15%** of the city's **annual revenues** which is **35% lower** than **most municipalities**.
- For other **municipalities**; tax revenues generally represents **47% to 50%** of their **annual operating revenues and budget**.

Millage Rate History by Year							
Year	2021	2022	2023	2024	2025	2026	
Millage Rate	1.3360	1.2570	1.2570	1.2570	1.2570	1.2570	1.2570

Annual Revenues







CITY COUNCIL AGENDA ITEM

SUBJECT: April Monthly Financial 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, June 8, 2026

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

SUBMITTED BY: Keisha Franklin, Finance Director

PRESENTER: Keisha Franklin, Finance Director

PURPOSE: Click or tap here to enter text.

FACTS: Click or tap here to enter text.

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

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

ATTACHMENTS:

- (1) Attachment 1 - April 2026 Financial Report Summary
- (2) Attachment 2 - Click or tap here to enter text.
- (3) Attachment 3 - Click or tap here to enter text.
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.



APRIL 2026 FINANCIAL REPORT SUMMARY

Mayor and Council,

The following provides a summary of the City's financial position through April 30, 2026. The City's financial condition remains stable through the first four months of Fiscal Year 2026. The General Fund continues to report a positive year-to-date operating surplus, revenues are tracking generally in line with expectations, and expenditure remains within normal operating ranges.

As of April 30, 2026, the General Fund reports a year-to-date surplus of approximately \$780,181. While this represents a decrease from the March surplus, the change is attributable primarily to the timing of expenditures and normal operating activity rather than any deterioration in the City's financial position.

Several significant revenue sources have been received during the fiscal year, including utility franchise fees and business license revenues. In addition, the City's largest annual revenue source, Insurance Premium Tax, has not yet been received and is expected later in the fiscal year.

General Fund Overview

Description	Amount
Adopted Budget	\$19,113,300
Year-to-Date Revenues	\$5,447,411
Year-to-Date Expenditures	\$4,667,230
Year-to-Date Surplus	\$780,181

General Fund revenues represent approximately 28 percent of the annual budget through April, while expenditure represents approximately 24 percent of the annual budget.

Major revenue sources received to date include:

- Georgia Power Franchise Revenue – \$2.61 million
- Snapping Shoals EMC Franchise Revenue – \$588 thousand
- Business & Occupation Taxes – \$858 thousand
- Title Ad Valorem Tax – \$400 thousand

The City has not yet received Insurance Premium Tax revenues budgeted at approximately \$6.1 million. These revenues are historically received later in the fiscal year and are expected to significantly strengthen the City's year-end financial position.

Other Major Funds

ARPA Fund

The ARPA Fund continues to support eligible infrastructure and capital improvement projects. Year-to-date expenditures total approximately \$666,358 and are primarily associated with transportation improvements and land acquisition activities.

The current deficit position reflects reimbursement timing and project expenditure activity and does not indicate a funding shortfall.

Hotel/Motel Fund

Hotel/Motel revenues total approximately \$278,625 through April. Expenditures total approximately \$87,660, resulting in a positive fund position. Budgeted transfers to other funds have not yet occurred and will be evaluated later in the fiscal year.

Tree Bank Fund

The Tree Bank Fund reports revenues of approximately \$17,910 and no expenditures through April. Funds remain available for future tree replacement and environmental enhancement projects.

COVID-19 Relief Fund

The COVID-19 Relief Fund experienced minimal activity during the reporting period and remains financially stable.

Financial Monitoring Items

Finance staff continue to monitor several items as part of routine financial management activities:

- Receipt and forecasting of Insurance Premium Tax revenues.
- ARPA reimbursement and reporting schedules.
- Select expenditure accounts that may require adjustment during the mid-year budget amendment process.
- Revenue trends and expenditure patterns across all operating departments.

At this time, no significant financial concerns have been identified that would adversely impact the City's ability to meet its operational obligations.

Outlook

Based on current financial activity, management believes the City remains in a sound financial position. Revenue collections continue to trend positively, expenditure remains controlled, and no structural budget concerns have been identified.

Finance staff will continue monitoring financial activity and will provide recommendations for budget amendments or corrective actions as necessary throughout the fiscal year.

Respectfully submitted,

Keisha Franklin
Finance Director
City of Stonecrest



City of Stonecrest, GA

Budget Report for Short-Term Accounts

Item III. b.

Account Summary

For Fiscal: 2026 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
Fund: 100 - General Fund							
Revenue							
100-0000-399999	Appropriated Use of Fund Balance	0.00	281,380.00	0.00	0.00	-281,380.00	100.00 %
100-1000-311000	Real Property - Current Year	2,500,000.00	2,500,000.00	0.00	5,775.06	-2,494,224.94	99.77 %
100-1000-311100	Public Utility Tax	48,000.00	48,000.00	58,281.46	58,281.46	10,281.46	121.42 %
100-1000-312000	Real Property - Prior Year	108,000.00	108,000.00	47,054.76	180,745.47	72,745.47	167.36 %
100-1000-313010	Personal Property - Current Year	283,000.00	283,000.00	0.00	4,216.57	-278,783.43	98.51 %
100-1000-313100	Motor Vehicle Tax	8,500.00	8,500.00	278.93	1,169.49	-7,330.51	86.24 %
100-1000-313150	Title Ad Valorem Tax	1,400,000.00	1,400,000.00	163,443.36	399,970.23	-1,000,029.77	71.43 %
100-1000-313400	Intangible Tax Revenue	111,000.00	111,000.00	0.00	5,932.41	-105,067.59	94.66 %
100-1000-313600	Real Estate Transfer Tax	50,000.00	50,000.00	0.00	4,089.40	-45,910.60	91.82 %
100-1000-313710	Atlanta Gas Light (Southern Co.)	450,000.00	450,000.00	0.00	125,330.91	-324,669.09	72.15 %
100-1000-313720	Snapping Shoals EMC	575,000.00	575,000.00	0.00	588,133.55	13,133.55	102.28 %
100-1000-313730	Xfinity/Comcast	340,000.00	340,000.00	70,939.39	140,617.96	-199,382.04	58.64 %
100-1000-313740	At&t	70,000.00	70,000.00	5,660.13	8,235.51	-61,764.49	88.23 %
100-1000-313750	Georgia Power	2,700,000.00	2,700,000.00	0.00	2,606,443.12	-93,556.88	3.47 %
100-1000-314000	Personal Property - Prior Year	9,800.00	9,800.00	822.92	11,255.44	1,455.44	114.85 %
100-1000-316100	Business & Occupation Taxes	2,200,000.00	2,200,000.00	77,753.25	857,878.60	-1,342,121.40	61.01 %
100-1000-316200	Insurance Premium Tax	6,100,000.00	6,100,000.00	0.00	0.00	-6,100,000.00	100.00 %
100-1000-316300	Financial Institutions Taxes	45,000.00	45,000.00	16,943.94	40,066.94	-4,933.06	10.96 %
100-1000-321100	Alcoholic Beverages Current Year	400,000.00	400,000.00	2,000.00	43,945.00	-356,055.00	89.01 %
100-1000-321220	Insurance License Fee	36,000.00	36,000.00	600.00	26,844.15	-9,155.85	25.43 %
100-1000-321900	Other Licenses/Permits	0.00	0.00	0.00	167.00	167.00	0.00 %
100-1000-322000	Building Permits	460,000.00	460,000.00	30,886.61	84,988.30	-375,011.70	81.52 %
100-1000-322020	Development Permits	50,000.00	50,000.00	4,780.00	12,648.00	-37,352.00	74.70 %
100-1000-322050	Zoning Applications	13,000.00	13,000.00	760.00	2,185.00	-10,815.00	83.19 %
100-1000-322990	Other	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
100-1000-324500	Penalty & Interest On Delinquent T...	9,000.00	9,000.00	1,318.54	6,849.39	-2,150.61	23.90 %
100-1000-324510	Penalty & Interest On Delinquent P...	5,000.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
100-1000-341100	Fees, Charges	15,000.00	15,000.00	0.00	0.00	-15,000.00	100.00 %
100-1000-341200	Film Permitting	10,000.00	10,000.00	410.00	1,220.00	-8,780.00	87.80 %
100-1000-341300	Planning And Development Fees	500.00	500.00	0.00	0.00	-500.00	100.00 %
100-1000-342000	Alcoholic Beverage Excise Tax	130,500.00	130,500.00	13,568.56	55,823.51	-74,676.49	57.22 %
100-1000-343000	Local Option Mixed Drink	200,000.00	200,000.00	21,527.40	73,450.15	-126,549.85	63.27 %
100-1000-345610	Telecommunications	0.00	0.00	4.90	14.49	14.49	0.00 %
100-1000-347200	Activity Fees	75,000.00	75,000.00	4,645.00	13,195.00	-61,805.00	82.41 %
100-1000-347500	Program Fees	25,000.00	25,000.00	2,160.00	29,460.00	4,460.00	117.84 %
100-1000-351000	Municipal Court	35,000.00	35,000.00	0.00	15,068.00	-19,932.00	56.95 %
100-1000-361000	Interest	200,000.00	200,000.00	11,786.58	42,915.81	-157,084.19	78.54 %
100-1000-391200	Transfer From Hotel	450,000.00	450,000.00	0.00	0.00	-450,000.00	100.00 %
100-1000-391310	Open Records Fees	0.00	0.00	6.00	495.14	495.14	0.00 %
	Revenue Total:	19,113,300.00	19,394,680.00	535,631.73	5,447,411.06	-13,947,268.94	71.91%
Expense							
100-1310-511100	Regular Salaries	170,700.00	170,700.00	13,570.51	56,933.96	113,766.04	66.65 %
100-1310-512000	Fica/Medicare	21,905.00	21,905.00	1,021.69	4,281.38	17,623.62	80.45 %
100-1310-512100	Group Insurance	11,500.00	11,500.00	914.96	4,288.12	7,211.88	62.71 %
100-1310-512400	Retirement	22,000.00	22,000.00	1,692.75	7,012.71	14,987.29	68.12 %
100-1310-512600	Unemployment Expense	300.00	300.00	-185.51	164.29	135.71	45.24 %
100-1310-512700	Workers Comp	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-1310-512901	LONGEVITY PAY	360.00	360.00	0.00	0.00	360.00	100.00 %
100-1310-521050	Uniforms	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-1310-521200	Professional Services	25,000.00	25,000.00	-8,890.00	2,500.00	22,500.00	90.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-1310-523500	Travel Expense	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
100-1310-523520	Travel - District 1	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-1310-523530	Travel - District 2	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-1310-523540	Travel - District 3	5,000.00	5,000.00	0.00	1,500.00	3,500.00	70.00 %
100-1310-523550	Travel - District 4	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-1310-523560	Travel - District 5	5,000.00	5,000.00	0.00	913.52	4,086.48	81.73 %
100-1310-523590	Mayor Travel Expenses	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
100-1310-523740	Education & Training - D1	5,000.00	5,000.00	0.00	1,050.00	3,950.00	79.00 %
100-1310-523750	Education & Training - D2	5,000.00	5,000.00	0.00	1,050.00	3,950.00	79.00 %
100-1310-523760	Education & Training - D3	5,000.00	5,000.00	0.00	200.00	4,800.00	96.00 %
100-1310-523770	Education & Training - D4	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-1310-523780	Education & Training - D5	5,000.00	5,000.00	0.00	685.00	4,315.00	86.30 %
100-1310-523790	Education & Training - Mayor	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
100-1310-531000	Operating Supplies	3,000.00	3,000.00	0.00	764.38	2,235.62	74.52 %
100-1310-531710	District Expenses - D1 (Charter)	3,000.00	3,000.00	0.00	582.60	2,417.40	80.58 %
100-1310-531720	District Expenses - D2 (Charter)	3,000.00	3,000.00	0.00	59.60	2,940.40	98.01 %
100-1310-531730	District Expenses - D3 (Charter)	3,000.00	3,000.00	463.67	1,817.46	1,182.54	39.42 %
100-1310-531740	District Expenses - D4 (Charter)	3,000.00	3,000.00	0.00	607.60	2,392.40	79.75 %
100-1310-531760	District Expenses - D5 (Charter)	3,000.00	3,000.00	60.00	1,534.12	1,465.88	48.86 %
100-1310-531770	Citywide Mayor Expense (Charter)	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-1310-531800	Mayor Initiatives	75,000.00	75,000.00	0.00	11,474.29	63,525.71	84.70 %
100-1310-531820	Sponsorships	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
100-1310-531910	District Initiatives - D2	10,000.00	10,000.00	0.00	500.00	9,500.00	95.00 %
100-1310-531920	District Initiatives - D3	10,000.00	10,000.00	420.95	5,400.58	4,599.42	45.99 %
100-1310-531930	District Initiatives - D4	10,000.00	10,000.00	45.00	545.00	9,455.00	94.55 %
100-1310-531940	District Initiatives - D5	10,000.00	10,000.00	45.00	4,231.03	5,768.97	57.69 %
100-1310-531950	District Initiatives - D1	10,000.00	10,000.00	745.96	5,864.66	4,135.34	41.35 %
100-1320-511100	Regular Salaries	589,150.00	589,150.00	25,684.60	196,200.24	392,949.76	66.70 %
100-1320-512000	Fica/Medicare	42,000.00	42,000.00	1,890.04	14,656.07	27,343.93	65.10 %
100-1320-512100	Group Insurance	50,000.00	50,000.00	2,869.54	13,830.64	36,169.36	72.34 %
100-1320-512400	Retirement	71,400.00	71,400.00	4,281.66	29,904.31	41,495.69	58.12 %
100-1320-512600	Unemployment Expense	1,050.00	1,050.00	-532.00	471.20	578.80	55.12 %
100-1320-512700	Workers Comp	5,900.00	5,900.00	0.00	0.00	5,900.00	100.00 %
100-1320-512901	LONGEVITY PAY	360.00	360.00	0.00	0.00	360.00	100.00 %
100-1320-521200	Professional Services	50,000.00	50,000.00	8,890.00	8,890.00	41,110.00	82.22 %
100-1320-521350	Software/Service Contracts	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
100-1320-523500	Travel Expense	15,000.00	15,000.00	0.00	976.32	14,023.68	93.49 %
100-1320-523600	Dues & Fees	5,000.00	5,000.00	350.00	431.80	4,568.20	91.36 %
100-1320-523700	Education & Training	5,000.00	5,000.00	0.00	675.00	4,325.00	86.50 %
100-1320-531000	Operating Supplies	3,000.00	3,000.00	782.66	1,036.93	1,963.07	65.44 %
100-1320-531790	Initiatives	50,000.00	50,000.00	692.33	2,888.79	47,111.21	94.22 %
100-1320-531810	Hospitality Supplies	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
100-1330-511100	Regular Salaries	295,000.00	295,000.00	52,552.24	101,344.90	193,655.10	65.65 %
100-1330-511300	Overtime	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-1330-512000	Fica/Medicare	22,100.00	22,100.00	3,907.93	7,496.31	14,603.69	66.08 %
100-1330-512100	Group Insurance	39,000.00	39,000.00	4,295.96	4,959.77	34,040.23	87.28 %
100-1330-512400	Retirement	37,550.00	37,550.00	8,267.97	19,792.35	17,757.65	47.29 %
100-1330-512600	Unemployment Expense	1,050.00	1,050.00	235.56	737.17	312.83	29.79 %
100-1330-512700	Workers Comp	3,150.00	3,150.00	0.00	0.00	3,150.00	100.00 %
100-1330-512901	LONGEVITY PAY	360.00	360.00	0.00	0.00	360.00	100.00 %
100-1330-521120	Election Services	50,000.00	50,000.00	0.00	29,445.22	20,554.78	41.11 %
100-1330-521200	Professional Services	500.00	500.00	0.00	30.00	470.00	94.00 %
100-1330-521350	Software/Service Contracts	50,000.00	50,000.00	0.00	31,757.45	18,242.55	36.49 %
100-1330-523300	Advertising	25,000.00	25,000.00	1,200.00	4,600.00	20,400.00	81.60 %
100-1330-523500	Travel Expense	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
100-1330-523600	Dues & Fees	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-1330-523700	Education & Training	6,000.00	6,000.00	0.00	0.00	6,000.00	100.00 %
100-1330-531000	Operating Supplies	10,000.00	10,000.00	1,906.86	2,956.93	7,043.07	70.43 %

Budget Report for Short Fiscals

For Fiscal: 2026 Period End Item III. b. 6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-1510-511100	Regular Salaries	1,150,000.00	1,150,000.00	64,841.56	314,353.79	835,646.21	72.66 %
100-1510-512000	Fica/Medicare	91,000.00	91,000.00	4,742.42	23,065.35	67,934.65	74.65 %
100-1510-512100	Group Insurance	135,000.00	135,000.00	6,759.02	30,793.02	104,206.98	77.19 %
100-1510-512400	Retirement	154,500.00	154,500.00	11,281.00	52,018.77	102,481.23	66.33 %
100-1510-512600	Unemployment Expense	3,500.00	3,500.00	-1,651.00	1,462.29	2,037.71	58.22 %
100-1510-512700	Workers Comp	13,000.00	13,000.00	0.00	0.00	13,000.00	100.00 %
100-1510-512901	LONGEVITY PAY	360.00	360.00	0.00	0.00	360.00	100.00 %
100-1510-521100	Audit Services	75,000.00	75,000.00	0.00	22,500.00	52,500.00	70.00 %
100-1510-521200	Professional Services	150,000.00	150,000.00	0.00	42.00	149,958.00	99.97 %
100-1510-521350	Software/Service Contracts	100,000.00	100,000.00	-87,777.88	-81,827.88	181,827.88	181.83 %
100-1510-523300	Advertising Expense	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-1510-523500	Travel Expense	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
100-1510-523600	Dues & Fees	5,000.00	5,000.00	295.00	379.00	4,621.00	92.42 %
100-1510-523700	Education & Training	17,000.00	17,000.00	2,250.00	2,250.00	14,750.00	86.76 %
100-1510-531000	Operating Supplies	5,000.00	5,000.00	381.22	1,993.08	3,006.92	60.14 %
100-1510-579020	Reserve Contingency	350,000.00	350,000.00	0.00	0.00	350,000.00	100.00 %
100-1530-521200	Professional Services	50,000.00	50,000.00	1,250.00	1,250.00	48,750.00	97.50 %
100-1530-521220	Attorney Fees	650,000.00	650,000.00	120,641.14	356,804.14	293,195.86	45.11 %
100-1530-521300	Attorney Fees/Other	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
100-1535-521200	Professional Services	435,000.00	435,000.00	38,144.83	76,363.41	358,636.59	82.45 %
100-1535-521350	Software/Service Contracts	130,000.00	130,000.00	5,957.50	106,735.27	23,264.73	17.90 %
100-1535-523500	Travel Expense	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-1535-531000	Operating Supplies	10,000.00	10,000.00	1,246.18	1,831.62	8,168.38	81.68 %
100-1535-531610	Small Equipment	1,000.00	1,000.00	511.71	511.71	488.29	48.83 %
100-1535-542400	Computer/Software	100,000.00	100,000.00	0.00	46,873.94	53,126.06	53.13 %
100-1535-542500	Other Equipment	140,000.00	140,000.00	0.00	1,762.02	138,237.98	98.74 %
100-1540-511100	Regular Salaries	415,000.00	415,000.00	23,128.26	103,361.34	311,638.66	75.09 %
100-1540-512000	Fica/Medicare	30,300.00	30,300.00	1,714.42	7,660.12	22,639.88	74.72 %
100-1540-512100	Group Insurance	55,000.00	55,000.00	212.92	958.14	54,041.86	98.26 %
100-1540-512400	Retirement	51,500.00	51,500.00	5,672.66	25,427.24	26,072.76	50.63 %
100-1540-512600	Unemployment Expense	1,050.00	1,050.00	-399.00	353.40	696.60	66.34 %
100-1540-512700	Workers Comp	4,275.00	4,275.00	0.00	0.00	4,275.00	100.00 %
100-1540-512901	LONGEVITY PAY	720.00	720.00	0.00	0.00	720.00	100.00 %
100-1540-521050	Uniforms	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
100-1540-521200	Professional Services	50,000.00	50,000.00	5,952.86	15,327.86	34,672.14	69.34 %
100-1540-521350	Software/Service Contracts	40,000.00	40,000.00	372.55	1,408.30	38,591.70	96.48 %
100-1540-523300	Advertising	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
100-1540-523500	Travel Expense	7,500.00	7,500.00	545.12	3,812.52	3,687.48	49.17 %
100-1540-523600	Dues & Fees	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-1540-523700	Education & Training	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
100-1540-531000	Operating Supplies	7,500.00	7,500.00	0.00	976.86	6,523.14	86.98 %
100-1540-531830	Staff Development	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
100-1540-531840	Staff Appreciation	20,000.00	20,000.00	0.00	879.61	19,120.39	95.60 %
100-1560-511100	Regular Salaries	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00 %
100-1560-521200	Professional Services	65,000.00	65,000.00	0.00	0.00	65,000.00	100.00 %
100-1565-511100	Regular Salaries	832,000.00	832,000.00	188,974.90	217,586.15	614,413.85	73.85 %
100-1565-511300	Overtime	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
100-1565-512000	FICA/Medicare	65,200.00	65,200.00	13,854.23	15,914.10	49,285.90	75.59 %
100-1565-512100	Group Insurance	130,000.00	130,000.00	9,006.14	9,532.74	120,467.26	92.67 %
100-1565-512400	Retirement	110,900.00	110,900.00	43,080.45	52,657.97	58,242.03	52.52 %
100-1565-512600	Unemployment Expense	4,275.00	4,275.00	2,183.41	2,795.48	1,479.52	34.61 %
100-1565-512700	Workes Comp	9,215.00	9,215.00	0.00	0.00	9,215.00	100.00 %
100-1565-512901	Longevity	720.00	720.00	0.00	0.00	720.00	100.00 %
100-1565-521050	Uniforms	10,000.00	10,000.00	490.00	4,830.22	5,169.78	51.70 %
100-1565-521200	Professional Services	150,000.00	150,000.00	16,805.68	33,167.17	116,832.83	77.89 %
100-1565-521800	Security	300,000.00	300,000.00	22,281.25	118,946.25	181,053.75	60.35 %
100-1565-522000	Repairs & Maintenance	120,000.00	120,000.00	8,222.32	28,561.17	91,438.83	76.20 %
100-1565-522100	Recycle/Shredding	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %

Budget Report for Short Fiscals

For Fiscal: 2026 Period End Item III. b. 6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-1565-523020	Equipment Rental	11,000.00	11,000.00	522.00	2,012.09	8,987.91	81.71 %
100-1565-523500	Travel Expense	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-1565-523600	Dues and Fees	1,000.00	1,000.00	0.00	109.72	890.28	89.03 %
100-1565-523700	Education & Training	2,500.00	2,500.00	0.00	458.00	2,042.00	81.68 %
100-1565-531000	Operating Supplies	1,000.00	1,000.00	157.30	879.08	120.92	12.09 %
100-1565-531020	Pest Control	5,000.00	5,000.00	65.00	130.00	4,870.00	97.40 %
100-1565-531100	Other Supplies	25,000.00	25,000.00	0.00	221.99	24,778.01	99.11 %
100-1565-531200	Stormwater Utility Charges	25,000.00	25,000.00	0.00	1,236.00	23,764.00	95.06 %
100-1565-531210	Water/Sewer	5,000.00	5,000.00	0.00	836.29	4,163.71	83.27 %
100-1565-531610	Small Equipment	0.00	0.00	0.00	20,708.15	-20,708.15	0.00 %
100-1565-541300	Buildings & Improvements	332,300.00	332,300.00	2,414.00	27,117.00	305,183.00	91.84 %
100-1565-542200	Vehicles	70,000.00	70,000.00	14,657.42	38,353.94	31,646.06	45.21 %
100-1565-542300	Furniture And Fixtures	80,000.00	80,000.00	0.00	12,829.10	67,170.90	83.96 %
100-1565-542500	Other Equipment	54,000.00	54,000.00	0.00	2,446.25	51,553.75	95.47 %
100-1570-511100	Regular Salaries	465,000.00	465,000.00	39,066.22	166,772.48	298,227.52	64.13 %
100-1570-512000	Fica/Medicare	35,500.00	35,500.00	2,888.64	12,349.31	23,150.69	65.21 %
100-1570-512100	Group Insurance	79,000.00	79,000.00	4,119.74	18,295.38	60,704.62	76.84 %
100-1570-512400	Retirement	60,320.00	60,320.00	5,753.74	22,601.91	37,718.09	62.53 %
100-1570-512600	Unemployment Expense	1,500.00	1,500.00	-797.99	706.82	793.18	52.88 %
100-1570-512700	Workers Comp	4,950.00	4,950.00	0.00	0.00	4,950.00	100.00 %
100-1570-512901	LONGEVITY PAY	360.00	360.00	0.00	0.00	360.00	100.00 %
100-1570-521200	Professional Services	150,000.00	150,000.00	15,138.26	15,723.26	134,276.74	89.52 %
100-1570-521320	Marketing	175,000.00	175,000.00	30,931.54	36,958.62	138,041.38	78.88 %
100-1570-521350	Software/Service Contracts	17,500.00	17,500.00	0.00	0.00	17,500.00	100.00 %
100-1570-523400	Printing	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
100-1570-523500	Travel Expense	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
100-1570-523600	Dues & Fees	4,000.00	4,000.00	0.00	-141.24	4,141.24	103.53 %
100-1570-523700	Education & Training	7,500.00	7,500.00	0.00	999.00	6,501.00	86.68 %
100-1570-531000	Operating Supplies	2,000.00	2,000.00	0.00	0.00	2,000.00	100.00 %
100-1570-542500	Other Equipment	20,000.00	20,000.00	209.46	2,459.41	17,540.59	87.70 %
100-1575-511100	Regular Salaries	315,000.00	315,000.00	29,240.12	29,240.12	285,759.88	90.72 %
100-1575-512000	Fica/Medicare	24,300.00	24,300.00	2,094.16	2,094.16	22,205.84	91.38 %
100-1575-512100	Group Insurance	30,000.00	30,000.00	287.57	287.57	29,712.43	99.04 %
100-1575-512400	Retirement	41,250.00	41,250.00	9,873.80	9,873.80	31,376.20	76.06 %
100-1575-512600	Unemployment Expense	755.00	755.00	250.80	250.80	504.20	66.78 %
100-1575-512700	Workers Comp	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
100-1575-521200	Professional Services	566,160.00	566,160.00	0.00	0.00	566,160.00	100.00 %
100-1575-523500	Travel Expense	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-1575-523600	Dues & Fees	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-1575-523700	Education & Training	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-1575-531000	Operating Supplies	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-1595-521050	Uniforms	5,000.00	5,000.00	1,174.05	1,174.05	3,825.95	76.52 %
100-1595-521200	Professional Services	5,000.00	5,000.00	106.89	321.87	4,678.13	93.56 %
100-1595-521350	Software/Service Contracts	25,000.00	25,000.00	0.00	0.00	25,000.00	100.00 %
100-1595-522320	Equipment Lease	200,000.00	200,000.00	2,517.20	9,363.80	190,636.20	95.32 %
100-1595-523100	General Liability Insurance	300,000.00	300,000.00	121,297.50	182,866.50	117,133.50	39.04 %
100-1595-523400	Printing	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
100-1595-523600	Dues & Fees	100,000.00	100,000.00	48,093.70	48,489.78	51,510.22	51.51 %
100-1595-523610	Bank Fees	50,000.00	50,000.00	0.00	-14,086.06	64,086.06	128.17 %
100-1595-531000	Operating Supplies	30,000.00	30,000.00	4,293.01	13,092.43	16,907.57	56.36 %
100-1595-531010	Postage	1,000.00	1,000.00	132.00	601.02	398.98	39.90 %
100-1595-531040	Service Fees	300.00	300.00	0.00	0.00	300.00	100.00 %
100-1595-531050	Internet/Phones	100,000.00	100,000.00	2,972.13	34,412.39	65,587.61	65.59 %
100-1595-531150	Vehicle Fuel	40,000.00	40,000.00	1,031.23	11,232.74	28,767.26	71.92 %
100-1595-571010	Tax Bill Processing	26,000.00	26,000.00	0.00	0.00	26,000.00	100.00 %
100-2650-511100	Regular Salaries	205,000.00	205,000.00	6,346.16	28,557.72	176,442.28	86.07 %
100-2650-512000	Fica/Medicare	15,725.00	15,725.00	485.48	2,184.66	13,540.34	86.11 %
100-2650-512100	Group Insurance	37,000.00	37,000.00	34.16	153.72	36,846.28	99.58 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-2650-512400	Retirement	26,700.00	26,700.00	898.08	4,041.36	22,658.64	84.86 %
100-2650-512600	Unemployment Expense	755.00	755.00	-132.99	117.81	637.19	84.40 %
100-2650-512700	Workers Comp	2,250.00	2,250.00	0.00	0.00	2,250.00	100.00 %
100-2650-512901	LONGEVITY PAY	360.00	360.00	0.00	0.00	360.00	100.00 %
100-2650-523500	Travel Expense	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
100-2650-523600	Dues & Fees	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-2650-523700	Education & Training	20,000.00	20,000.00	0.00	260.00	19,740.00	98.70 %
100-2650-531000	Operating Supplies	3,000.00	3,000.00	236.04	710.35	2,289.65	76.32 %
100-3100-511100	Regular Salaries	150,000.00	150,000.00	0.00	0.00	150,000.00	100.00 %
100-3100-512000	Fica/Medicare	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-3100-512100	Group Insurance	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-3100-512400	Retirement	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-3100-512600	Unemployment Expense	300.00	300.00	0.00	0.00	300.00	100.00 %
100-3100-512700	Workers Comp	200.00	200.00	0.00	0.00	200.00	100.00 %
100-3100-521200	Professional Services	60,900.00	60,900.00	0.00	0.00	60,900.00	100.00 %
100-6210-511100	Regular Salaries	925,000.00	925,000.00	-122,336.83	206,135.75	718,864.25	77.72 %
100-6210-511300	Overtime	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
100-6210-512000	Fica/Medicare	75,000.00	75,000.00	-8,999.53	15,169.71	59,830.29	79.77 %
100-6210-512100	Group Insurance	120,000.00	120,000.00	-7,732.52	10,512.48	109,487.52	91.24 %
100-6210-512400	Retirement	78,000.00	78,000.00	-25,276.91	42,506.52	35,493.48	45.50 %
100-6210-512600	Unemployment Expense	4,765.00	4,765.00	-5,907.38	-392.79	5,157.79	108.24 %
100-6210-512700	Workers Comp	10,600.00	10,600.00	0.00	0.00	10,600.00	100.00 %
100-6210-512901	LONGEVITY PAY	1,440.00	1,440.00	0.00	0.00	1,440.00	100.00 %
100-6210-521050	Uniforms	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
100-6210-521200	Professional Services	175,000.00	456,380.00	19,197.73	29,021.33	427,358.67	93.64 %
100-6210-521350	Software/Service Contracts	50,000.00	50,000.00	28,402.37	36,465.23	13,534.77	27.07 %
100-6210-521800	Security	150,000.00	150,000.00	10,062.50	22,437.50	127,562.50	85.04 %
100-6210-522000	Repairs & Maintenance	120,000.00	120,000.00	11,253.67	64,722.93	55,277.07	46.06 %
100-6210-522320	Equipment Lease	50,000.00	50,000.00	3,415.48	16,779.92	33,220.08	66.44 %
100-6210-523200	Internet/Phones	10,000.00	10,000.00	670.47	3,533.91	6,466.09	64.66 %
100-6210-523300	Advertising	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
100-6210-523500	Travel Expense	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-6210-523600	Dues & Fees	2,500.00	2,500.00	0.00	1,854.05	645.95	25.84 %
100-6210-523700	Education & Training	5,000.00	5,000.00	0.00	875.00	4,125.00	82.50 %
100-6210-531000	Operating Supplies	50,000.00	50,000.00	10,666.90	23,881.28	26,118.72	52.24 %
100-6210-531020	Pest Control	20,500.00	20,500.00	2,458.28	6,321.43	14,178.57	69.16 %
100-6210-531200	Stormwater Utility Charges	70,000.00	70,000.00	60.00	4,306.80	65,693.20	93.85 %
100-6210-531240	Utilities	75,000.00	75,000.00	30,223.87	72,444.80	2,555.20	3.41 %
100-6210-531260	Summer Programs	130,000.00	130,000.00	250.00	4,170.00	125,830.00	96.79 %
100-6210-531610	Small Equipment	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
100-6210-531750	City Events	520,000.00	520,000.00	28,498.28	83,944.41	436,055.59	83.86 %
100-6210-541300	Buildings & Improvements	35,000.00	35,000.00	0.00	38,459.00	-3,459.00	-9.88 %
100-6210-542500	Other Equipment	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
100-7220-511100	Regular Salaries	279,000.00	279,000.00	-14,307.78	35,339.68	243,660.32	87.33 %
100-7220-511300	Overtime	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-7220-512000	Fica/Medicare	30,655.00	30,655.00	-1,013.26	2,595.86	28,059.14	91.53 %
100-7220-512100	Group Insurance	43,000.00	43,000.00	738.13	4,211.84	38,788.16	90.21 %
100-7220-512400	Retirement	20,000.00	20,000.00	-5,690.28	6,917.80	13,082.20	65.41 %
100-7220-512600	Unemployment Expense	1,260.00	1,260.00	-571.44	102.59	1,157.41	91.86 %
100-7220-512700	Workers Comp	4,350.00	4,350.00	0.00	0.00	4,350.00	100.00 %
100-7220-512901	LONGEVITY PAY	360.00	360.00	0.00	0.00	360.00	100.00 %
100-7220-521200	Professional Services	275,000.00	275,000.00	41,860.00	81,930.00	193,070.00	70.21 %
100-7220-523400	Printing	200.00	200.00	0.00	0.00	200.00	100.00 %
100-7220-523500	Travel Expense	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
100-7220-523600	Dues & Fees	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-7220-523700	Education & Training	5,000.00	5,000.00	0.00	1,358.21	3,641.79	72.84 %
100-7220-531000	Operating Supplies	1,500.00	1,500.00	0.00	6.99	1,493.01	99.53 %
100-7410-511100	Regular Salaries	950,000.00	950,000.00	65,943.18	295,471.55	654,528.45	68.90 %

Budget Report for Short Fiscals

For Fiscal: 2026 Period Endi Item III. b. 6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-7410-511300	Overtime	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-7410-512000	Fica/Medicare	80,800.00	80,800.00	4,829.58	21,636.73	59,163.27	73.22 %
100-7410-512100	Group Insurance	130,000.00	130,000.00	7,892.28	35,344.36	94,655.64	72.81 %
100-7410-512400	Retirement	105,000.00	105,000.00	10,944.19	49,069.54	55,930.46	53.27 %
100-7410-512600	Unemployment Expense	2,760.00	2,760.00	-1,197.00	1,060.22	1,699.78	61.59 %
100-7410-512700	Workers Comp	11,400.00	11,400.00	0.00	0.00	11,400.00	100.00 %
100-7410-512901	LONGEVITY PAY	1,080.00	1,080.00	0.00	0.00	1,080.00	100.00 %
100-7410-521050	Uniforms	1,000.00	1,000.00	0.00	209.00	791.00	79.10 %
100-7410-521200	Professional Services	200,000.00	200,000.00	0.00	25,596.50	174,403.50	87.20 %
100-7410-521350	Software/Service Contracts	36,000.00	36,000.00	0.00	279.00	35,721.00	99.23 %
100-7410-523300	Advertising	15,000.00	15,000.00	920.00	3,320.00	11,680.00	77.87 %
100-7410-523400	Printing	2,000.00	2,000.00	20.00	121.72	1,878.28	93.91 %
100-7410-523500	Travel Expense	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
100-7410-523600	Dues & Fees	3,000.00	3,000.00	0.00	169.00	2,831.00	94.37 %
100-7410-523700	Education & Training	11,000.00	11,000.00	0.00	4,739.40	6,260.60	56.91 %
100-7410-531000	Operating Supplies	3,000.00	3,000.00	435.32	912.41	2,087.59	69.59 %
100-7420-511100	Regular Salaries	720,000.00	720,000.00	56,847.88	248,831.65	471,168.35	65.44 %
100-7420-511300	Overtime	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
100-7420-512000	Fica/Medicare	53,500.00	53,500.00	4,144.55	18,124.24	35,375.76	66.12 %
100-7420-512100	Group Insurance	95,000.00	95,000.00	3,453.42	15,540.39	79,459.61	83.64 %
100-7420-512400	Retirement	75,000.00	75,000.00	13,655.83	60,158.53	14,841.47	19.79 %
100-7420-512600	Unemployment Expense	2,150.00	2,150.00	-1,330.02	1,178.01	971.99	45.21 %
100-7420-512700	Workers Comp	7,550.00	7,550.00	0.00	0.00	7,550.00	100.00 %
100-7420-512901	LONGEVITY PAY	1,440.00	1,440.00	0.00	0.00	1,440.00	100.00 %
100-7420-521050	Uniforms	2,500.00	2,500.00	156.98	1,284.90	1,215.10	48.60 %
100-7420-523400	Printing	2,500.00	2,500.00	0.00	1,489.57	1,010.43	40.42 %
100-7420-523500	Travel Expense	16,000.00	16,000.00	0.00	0.00	16,000.00	100.00 %
100-7420-523600	Dues & Fees	2,000.00	2,000.00	0.00	540.00	1,460.00	73.00 %
100-7420-523700	Education & Training	16,000.00	16,000.00	0.00	0.00	16,000.00	100.00 %
100-7420-531000	Operating Supplies	2,500.00	2,500.00	76.96	961.92	1,538.08	61.52 %
100-7420-531010	Postage	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-7420-542500	Other Equipment	7,000.00	7,000.00	0.00	0.00	7,000.00	100.00 %
100-7500-511100	Regular Salaries	310,000.00	310,000.00	17,846.16	79,957.71	230,042.29	74.21 %
100-7500-512000	Fica/Medicare	24,100.00	24,100.00	1,325.20	5,976.54	18,123.46	75.20 %
100-7500-512100	Group Insurance	42,000.00	42,000.00	1,710.62	6,045.29	35,954.71	85.61 %
100-7500-512400	Retirement	24,000.00	24,000.00	2,676.92	11,732.11	12,267.89	51.12 %
100-7500-512600	Unemployment Expense	755.00	755.00	-266.00	235.60	519.40	68.79 %
100-7500-512700	Workers Comp	3,400.00	3,400.00	0.00	0.00	3,400.00	100.00 %
100-7500-521200	Professional Services	75,000.00	75,000.00	2,000.00	6,500.00	68,500.00	91.33 %
100-7500-521320	Marketing	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
100-7500-521340	Film Marketing	30,000.00	30,000.00	0.00	0.00	30,000.00	100.00 %
100-7500-521350	Software/Service Contracts	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00 %
100-7500-521360	Film Permitting	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-7500-521370	Film Programs	20,000.00	20,000.00	0.00	0.00	20,000.00	100.00 %
100-7500-523500	Travel Expense	12,000.00	12,000.00	0.00	0.00	12,000.00	100.00 %
100-7500-523600	Dues & Fees	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-7500-523700	Education & Training	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
100-7500-531000	Operating Supplies	1,000.00	1,000.00	469.18	469.18	530.82	53.08 %
Expense Total:		19,113,300.00	19,394,680.00	1,187,984.60	4,667,230.32	14,727,449.68	75.94%
Fund: 100 - General Fund Surplus (Deficit):		0.00	0.00	-652,352.87	780,180.74	780,180.74	0.00%
Fund: 221 - COVID 19 Relief Fund							
Revenue							
221-1000-331500	Covid Relief Grant	0.00	0.00	600.00	1,500.00	1,500.00	0.00 %
Revenue Total:		0.00	0.00	600.00	1,500.00	1,500.00	0.00%
Fund: 221 - COVID 19 Relief Fund Total:		0.00	0.00	600.00	1,500.00	1,500.00	0.00%

Budget Report for Short Fiscals

For Fiscal: 2026 Period End Item III. b. 6

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 230 - ARPA American Rescue Plan 21							
Revenue							
230-0000-399999	Appropriated Use of Fund Balance	0.00	225,641.90	0.00	0.00	-225,641.90	100.00 %
230-1000-332300	ARPA Local Recovery Funds	2,480,294.00	2,480,294.00	0.00	0.00	-2,480,294.00	100.00 %
	Revenue Total:	2,480,294.00	2,705,935.90	0.00	0.00	-2,705,935.90	100.00%
Expense							
230-1575-541401	MILLER RD ROUNDABOUT	0.00	0.00	18,725.00	75,803.50	-75,803.50	0.00 %
230-1575-541402	KLONDIKE RD INTERSECTION	0.00	0.00	11,070.80	49,760.80	-49,760.80	0.00 %
230-1575-541403	HAYDEN QUARRY RD	0.00	0.00	5,433.50	44,214.90	-44,214.90	0.00 %
230-1575-541404	TURNER HILL ROAD INTERSECTION	0.00	0.00	36,000.00	111,506.73	-111,506.73	0.00 %
230-6190-521200	Professional Services	146,775.00	146,775.00	42,900.00	64,350.00	82,425.00	56.16 %
230-6210-512000	Fica/Medicare	2,141,519.00	2,141,519.00	0.00	0.00	2,141,519.00	100.00 %
230-6210-541200	Site Improvements	0.00	97,641.90	0.00	0.00	97,641.90	100.00 %
230-7500-541100	Land Acquisition	192,000.00	320,000.00	0.00	320,722.16	-722.16	-0.23 %
	Expense Total:	2,480,294.00	2,705,935.90	114,129.30	666,358.09	2,039,577.81	75.37%
	Fund: 230 - ARPA American Rescue Plan 21 Surplus (Deficit):	0.00	0.00	-114,129.30	-666,358.09	-666,358.09	0.00%
Fund: 260 - Tree Bank Fund							
Revenue							
260-1000-341400	Tree Bank Fund Revenue	75,314.00	75,314.00	6,670.00	17,910.00	-57,404.00	76.22 %
	Revenue Total:	75,314.00	75,314.00	6,670.00	17,910.00	-57,404.00	76.22%
Expense							
260-1310-522143	Tree Planting And Removal	75,314.00	75,314.00	0.00	0.00	75,314.00	100.00 %
	Expense Total:	75,314.00	75,314.00	0.00	0.00	75,314.00	100.00%
	Fund: 260 - Tree Bank Fund Surplus (Deficit):	0.00	0.00	6,670.00	17,910.00	17,910.00	0.00%
Fund: 275 - Hotel/Motel							
Revenue							
275-1000-314100	Hotel/Motel Excise Tax	1,200,000.00	1,200,000.00	78,258.41	278,625.27	-921,374.73	76.78 %
	Revenue Total:	1,200,000.00	1,200,000.00	78,258.41	278,625.27	-921,374.73	76.78%
Expense							
275-7500-572000	Payments To Other Agencies	525,000.00	525,000.00	23,037.58	87,660.49	437,339.51	83.30 %
275-7500-611000	Transfer To General Fund	450,000.00	450,000.00	0.00	0.00	450,000.00	100.00 %
275-7500-611030	Transfer To SPLOST	225,000.00	225,000.00	0.00	0.00	225,000.00	100.00 %
	Expense Total:	1,200,000.00	1,200,000.00	23,037.58	87,660.49	1,112,339.51	92.69%
	Fund: 275 - Hotel/Motel Surplus (Deficit):	0.00	0.00	55,220.83	190,964.78	190,964.78	0.00%
Fund: 300 - Capital Projects Fund							
Revenue							
300-0000-399999	Appropriated Use of Fund Balance	0.00	3,934,371.75	0.00	0.00	-3,934,371.75	100.00 %
300-1000-337100	SPLOST I Revenue	11,800,000.00	11,800,000.00	0.00	0.00	-11,800,000.00	100.00 %
300-1000-361000	Interest	700.00	700.00	0.00	0.00	-700.00	100.00 %
300-1000-391010	Transfer From General Fund	724,000.00	724,000.00	0.00	0.00	-724,000.00	100.00 %
300-1000-391200	Transfer From Hotel	225,000.00	225,000.00	0.00	0.00	-225,000.00	100.00 %
	Revenue Total:	12,749,700.00	16,684,071.75	0.00	0.00	-16,684,071.75	100.00%
Expense							
300-1565-521200	Professional Services	2,119,700.00	2,119,700.00	0.00	0.00	2,119,700.00	100.00 %
300-1575-521200	Professional Services	550,000.00	550,000.00	122,228.45	257,704.90	292,295.10	53.14 %
300-1575-541400	Transportation Infrastructure Impr...	4,420,000.00	6,990,000.00	0.00	536.11	6,989,463.89	99.99 %
300-1575-541430	Bridgescape	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
300-1575-541510	Park Salem Gazebo	0.00	297,320.00	0.00	52,760.16	244,559.84	82.25 %
300-1575-541540	Park Seac - Restroom	0.00	241,394.12	0.00	0.00	241,394.12	100.00 %
300-1575-541590	Way Finding	230,000.00	230,000.00	0.00	0.00	230,000.00	100.00 %
300-1575-541600	Sidewalk Construction	1,020,000.00	1,020,000.00	0.00	0.00	1,020,000.00	100.00 %
300-1575-541601	Sidewalk Design	300,000.00	300,000.00	1,125.00	2,325.00	297,675.00	99.23 %
300-1575-541603	CDBG - Fairington Sidewalk	0.00	360,422.00	0.00	32,302.80	328,119.20	91.04 %
300-1575-541610	Transportation Quick Response	400,000.00	400,000.00	36,006.00	36,006.00	363,994.00	91.00 %
300-1575-541611	SPLOST Match Funds	1,300,000.00	1,300,000.00	0.00	0.00	1,300,000.00	100.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
300-1575-541620	Traffic Signal Maintenance	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
300-6210-521200	Professional Services	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
300-6210-541200	Site Improvements	760,000.00	760,000.00	0.00	0.00	760,000.00	100.00 %
300-6210-541250	Site Improvements - New Fairington...	0.00	0.00	0.00	19,968.56	-19,968.56	0.00 %
300-6210-541300	Buildings & Improvements	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.00 %
300-6210-541330	Buildings & Improvements - Salem ...	0.00	465,235.63	0.00	0.00	465,235.63	100.00 %
	Expense Total:	12,749,700.00	16,684,071.75	159,359.45	401,603.53	16,282,468.22	97.59%
	Fund: 300 - Capital Projects Fund Surplus (Deficit):	0.00	0.00	-159,359.45	-401,603.53	-401,603.53	0.00%
Fund: 321 - SPLOST II							
Revenue							
321-1000-337100	SPLOST II REVENUE	0.00	0.00	914,323.38	3,677,416.84	3,677,416.84	0.00 %
	Revenue Total:	0.00	0.00	914,323.38	3,677,416.84	3,677,416.84	0.00%
	Fund: 321 - SPLOST II Total:	0.00	0.00	914,323.38	3,677,416.84	3,677,416.84	0.00%
Fund: 340 - Grant Fund							
Expense							
340-1565-531500	GMEBS Health & Wellness Grant Su...	0.00	3,004.31	275.98	565.12	2,439.19	81.19 %
	Expense Total:	0.00	3,004.31	275.98	565.12	2,439.19	81.19%
	Fund: 340 - Grant Fund Total:	0.00	3,004.31	275.98	565.12	2,439.19	81.19%
Fund: 745 - Municipal Court Fund							
Revenue							
745-1000-351000	Municipal Court	270,000.00	270,000.00	0.00	-2,875.00	-272,875.00	101.06 %
745-2650-341120	Probation Fees	0.00	0.00	1,425.00	1,425.00	1,425.00	0.00 %
745-2650-351100	Court Fines	0.00	0.00	12,685.00	25,109.00	25,109.00	0.00 %
	Revenue Total:	270,000.00	270,000.00	14,110.00	23,659.00	-246,341.00	91.24%
Expense							
745-2650-521200	Professional Services	87,000.00	87,000.00	500.00	13,500.00	73,500.00	84.48 %
745-2650-521350	Software/Service Contracts	20,000.00	20,000.00	1,400.00	2,609.13	17,390.87	86.95 %
745-2650-521400	Solicitor	66,000.00	66,000.00	0.00	0.00	66,000.00	100.00 %
745-2650-521500	Public Defender	15,000.00	15,000.00	0.00	1,600.00	13,400.00	89.33 %
745-2650-521600	Probation Services	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
745-2650-521800	Security	12,000.00	12,000.00	1,780.95	5,583.45	6,416.55	53.47 %
745-2650-572000	Payments To Other Agencies	60,000.00	60,000.00	2,825.67	9,242.64	50,757.36	84.60 %
	Expense Total:	270,000.00	270,000.00	6,506.62	32,535.22	237,464.78	87.95%
	Fund: 745 - Municipal Court Fund Surplus (Deficit):	0.00	0.00	7,603.38	-8,876.22	-8,876.22	0.00%
Fund: 804 - Stonecrest URA							
Revenue							
804-1000-381000	Rents And Royalties	438,715.00	438,715.00	38,447.36	177,097.76	-261,617.24	59.63 %
804-1000-391010	Transfer From General Fund	352,035.00	352,035.00	0.00	0.00	-352,035.00	100.00 %
	Revenue Total:	790,750.00	790,750.00	38,447.36	177,097.76	-613,652.24	77.60%
Expense							
804-1565-521200	Professional Services	100,000.00	100,000.00	0.00	0.00	100,000.00	100.00 %
804-1565-522000	Repairs & Maintenance	5,000.00	5,000.00	0.00	0.00	5,000.00	100.00 %
804-1565-522130	Custodial	50,000.00	50,000.00	10,955.85	29,793.76	20,206.24	40.41 %
804-1565-522140	Landscaping	20,000.00	20,000.00	6,265.01	13,725.01	6,274.99	31.37 %
804-1565-531020	Pest Control	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
804-1565-531240	Utilities	70,000.00	70,000.00	1,566.18	28,245.52	41,754.48	59.65 %
804-9000-581000	Debt - Principal	342,750.00	337,750.00	-112,749.00	229,999.99	107,750.01	31.90 %
804-9000-582000	Debt - Interest	201,500.00	206,500.00	206,043.00	206,043.00	457.00	0.22 %
	Expense Total:	790,750.00	790,750.00	112,081.04	507,807.28	282,942.72	35.78%
	Fund: 804 - Stonecrest URA Surplus (Deficit):	0.00	0.00	-73,633.68	-330,709.52	-330,709.52	0.00%
	Report Surplus (Deficit):	0.00	-3,004.31	-15,333.69	3,259,859.88	3,262,864.19	08,606.11%

Group Summary

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - General Fund						
Revenue	19,113,300.00	19,394,680.00	535,631.73	5,447,411.06	-13,947,268.94	71.91%
Expense	19,113,300.00	19,394,680.00	1,187,984.60	4,667,230.32	14,727,449.68	75.94%
Fund: 100 - General Fund Surplus (Deficit):	0.00	0.00	-652,352.87	780,180.74	780,180.74	0.00%
Fund: 221 - COVID 19 Relief Fund						
Revenue	0.00	0.00	600.00	1,500.00	1,500.00	0.00%
Fund: 221 - COVID 19 Relief Fund Total:	0.00	0.00	600.00	1,500.00	1,500.00	0.00%
Fund: 230 - ARPA American Rescue Plan 21						
Revenue	2,480,294.00	2,705,935.90	0.00	0.00	-2,705,935.90	100.00%
Expense	2,480,294.00	2,705,935.90	114,129.30	666,358.09	2,039,577.81	75.37%
Fund: 230 - ARPA American Rescue Plan 21 Surplus (Deficit):	0.00	0.00	-114,129.30	-666,358.09	-666,358.09	0.00%
Fund: 260 - Tree Bank Fund						
Revenue	75,314.00	75,314.00	6,670.00	17,910.00	-57,404.00	76.22%
Expense	75,314.00	75,314.00	0.00	0.00	75,314.00	100.00%
Fund: 260 - Tree Bank Fund Surplus (Deficit):	0.00	0.00	6,670.00	17,910.00	17,910.00	0.00%
Fund: 275 - Hotel/Motel						
Revenue	1,200,000.00	1,200,000.00	78,258.41	278,625.27	-921,374.73	76.78%
Expense	1,200,000.00	1,200,000.00	23,037.58	87,660.49	1,112,339.51	92.69%
Fund: 275 - Hotel/Motel Surplus (Deficit):	0.00	0.00	55,220.83	190,964.78	190,964.78	0.00%
Fund: 300 - Capital Projects Fund						
Revenue	12,749,700.00	16,684,071.75	0.00	0.00	-16,684,071.75	100.00%
Expense	12,749,700.00	16,684,071.75	159,359.45	401,603.53	16,282,468.22	97.59%
Fund: 300 - Capital Projects Fund Surplus (Deficit):	0.00	0.00	-159,359.45	-401,603.53	-401,603.53	0.00%
Fund: 321 - SPLOST II						
Revenue	0.00	0.00	914,323.38	3,677,416.84	3,677,416.84	0.00%
Fund: 321 - SPLOST II Total:	0.00	0.00	914,323.38	3,677,416.84	3,677,416.84	0.00%
Fund: 340 - Grant Fund						
Expense	0.00	3,004.31	275.98	565.12	2,439.19	81.19%
Fund: 340 - Grant Fund Total:	0.00	3,004.31	275.98	565.12	2,439.19	81.19%
Fund: 745 - Municipal Court Fund						
Revenue	270,000.00	270,000.00	14,110.00	23,659.00	-246,341.00	91.24%
Expense	270,000.00	270,000.00	6,506.62	32,535.22	237,464.78	87.95%
Fund: 745 - Municipal Court Fund Surplus (Deficit):	0.00	0.00	7,603.38	-8,876.22	-8,876.22	0.00%
Fund: 804 - Stonecrest URA						
Revenue	790,750.00	790,750.00	38,447.36	177,097.76	-613,652.24	77.60%
Expense	790,750.00	790,750.00	112,081.04	507,807.28	282,942.72	35.78%
Fund: 804 - Stonecrest URA Surplus (Deficit):	0.00	0.00	-73,633.68	-330,709.52	-330,709.52	0.00%
Report Surplus (Deficit):	0.00	-3,004.31	-15,333.69	3,259,859.88	3,262,864.19	08,606.11%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - General Fund	0.00	0.00	-652,352.87	780,180.74	780,180.74
221 - COVID 19 Relief Fund	0.00	0.00	600.00	1,500.00	1,500.00
230 - ARPA American Rescue Plan	0.00	0.00	-114,129.30	-666,358.09	-666,358.09
260 - Tree Bank Fund	0.00	0.00	6,670.00	17,910.00	17,910.00
275 - Hotel/Motel	0.00	0.00	55,220.83	190,964.78	190,964.78
300 - Capital Projects Fund	0.00	0.00	-159,359.45	-401,603.53	-401,603.53
321 - SPLOST II	0.00	0.00	914,323.38	3,677,416.84	3,677,416.84
340 - Grant Fund	0.00	-3,004.31	-275.98	-565.12	2,439.19
745 - Municipal Court Fund	0.00	0.00	7,603.38	-8,876.22	-8,876.22
804 - Stonecrest URA	0.00	0.00	-73,633.68	-330,709.52	-330,709.52
Report Surplus (Deficit):	0.00	-3,004.31	-15,333.69	3,259,859.88	3,262,864.19



CITY COUNCIL AGENDA ITEM

SUBJECT: Matrix Fee Study

AGENDA SECTION: *(check all that apply)*

- PRESENTATION PUBLIC HEARING CONSENT AGENDA OLD BUSINESS
 NEW BUSINESS OTHER, PLEASE STATE: DISCUSSION
-

CATEGORY: *(check all that apply)*

- ORDINANCE RESOLUTION CONTRACT POLICY STATUS REPORT
 OTHER, PLEASE STATE: DISCUSSION
-

ACTION REQUESTED: DECISION DISCUSSION, REVIEW, or UPDATE ONLY

Previously Heard Date(s): 01/12/26 & 01/26/26

Current Work Session: Monday, June 8, 2026

Current Council Meeting: [Click or tap to enter a date.](#)

SUBMITTED BY: Shawanna Qawiy, Division Director Community Development

PRESENTER: Shawanna Qawiy, Division Director Community Development & Keisha Franklin, Finance Director

PURPOSE: To review and discuss the submitted study by Matrix Consulting Group to determine updated full cost (direct and indirect) fees for 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 and Recreation, and Planning and Zoning. The results of this study provide a tool for understanding current service levels and the cost for those services. The request is to review, discuss and approve the final fees based on the recommendations of the final study.

OPTIONS: Discussion only

RECOMMENDED ACTION: Discussion only [Click or tap here to enter text.](#)

ATTACHMENTS:



CITY COUNCIL AGENDA ITEM

- (1) Attachment 1 - Resolution
- (2) Attachment 2 - Report
- (3) Attachment 3 - Master Fee Schedule
- (4) Attachment 4 - [Click or tap here to enter text.](#)
- (5) Attachment 5 - [Click or tap here to enter text.](#)

CITY OF STONECREST

RESOLUTION NO. _____

A RESOLUTION BY THE MAYOR AND CITY COUNCIL OF THE CITY OF STONECREST APPROVING THE CITY OF STONECREST COMPREHENSIVE USER FEE STUDY AND ADOPTING CHANGES TO THE CITY OF STONECREST FEE SCHEDULE; AND FOR OTHER PURPOSES.

WHEREAS, the City of Stonecrest ("City") is a municipal corporation duly organized and existing under the laws of the State of Georgia; and

WHEREAS, the Mayor and City Council are the governing authority of the City of Stonecrest, Georgia; and

WHEREAS, the City engaged Matrix Consulting Group to conduct a formal fee study to evaluate and determine the full cost (direct and indirect) of providing a variety of City services; and

WHEREAS, the City of Stonecrest intends to establish a Fee Schedule for the purpose of providing reasonable fees that reflect the current service levels and the cost for those services within the City; and

WHEREAS, City’s Fee Schedule must be approved by the City Council in accordance with Sec. 2-177 -2-179, Division 1. Article VI. Chapter 2 of the Code of Ordinances.

NOW, THEREFORE BE IT RESOLVED BY MAYOR AND CITY COUNCIL THE CITY OF STONECREST, GEORGIA, that the City of Stonecrest Comprehensive User Fee Study is hereby adopted as attached in Exhibit "A".

BE IT RESOLVED, that the City’s Schedule of Fees located in Appendix A of the Code of Ordinances is amended in accordance with changes to certain fees as established in Exhibit A.

BE IT FINALLY RESOLVED that this Resolution shall be effective immediately upon its adoption.

SO RESOLVED THIS _____ DAY OF _____ 2026.

CITY OF STONECREST, GEORGIA

JAZZMIN COBBLE, MAYOR

ATTEST:

CITY CLERK

APPROVED AS TO FORM

CITY ATTORNEY

EXHIBIT A



COMPREHENSIVE USER FEE STUDY REPORT

OCTOBER 2025

STONECREST, GA

MATRIX
CONSULTING GROUP

TABLE OF CONTENTS

INTRODUCTION AND EXECUTIVE SUMMARY	1
LEGAL FRAMEWORK	4
USER FEE STUDY METHODOLOGY	7
RESULTS OVERVIEW	9
BUILDING	10
FINANCE	15
PARKS & RECREATION	16
PLANNING & ZONING	20
COST RECOVERY CONSIDERATIONS	27
APPENDIX – COMPARATIVE SURVEY	30

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

¹Ga. 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
<ul style="list-style-type: none"> •Police •Park Maintenance •Fire Suppression 	<ul style="list-style-type: none"> •Recreation / Community Services •Fire Prevention 	<ul style="list-style-type: none"> •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:



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.			
<u>Half day (< 4 hrs.)</u>			
Resident	\$55	\$144	(\$89)
Non-Resident	\$75	\$144	(\$69)
<u>Full day (4 + hrs.)</u>			
Resident	\$95	\$204	(\$109)
Non-Resident	\$135	\$204	(\$69)
Gregory Moseley Pav.			
<u>Half day (< 4 hrs.)</u>			
Resident	\$55	\$129	(\$74)
Non-Resident	\$75	\$129	(\$54)
<u>Full day (4 + hrs.)</u>			
Resident	\$95	\$174	(\$79)
Non-Resident	\$135	\$174	(\$39)
Browns Mill Pav.			
<u>Half day (< 4 hrs.)</u>			
Resident	\$55	\$135	(\$80)
Non-Resident	\$75	\$135	(\$60)
<u>Full day (4 + hrs.)</u>			
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			
Variations			
<u>Residential Single-Family Zoning Districts</u>			
Base	\$250	\$4,111	(\$3,861)
For each additional variance on the same piece of property (maximum of three variances)	\$50	\$417	(\$367)
<u>Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts, and Commercial Uses in Residential</u>			
Base	\$350	\$4,359	(\$4,009)
For each additional variance on the same piece of property (maximum of three variances)	\$100	\$417	(\$317)
<u>All Signs</u>			
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)
<u>100+ acres</u>			
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)
<u>100+ acres</u>			
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)			
<u>Review</u>			
Base	\$300	\$1,052	(\$752)
Per Lot	\$15	\$22	(\$7)
<u>Inspection</u>			
Base	\$200	\$532	(\$332)
Per Acre	\$100	\$133	(\$33)
Erosion Control (less than 2 Acres)			
Review	\$200	\$1,052	(\$852)
<u>Inspection</u>			
Base	\$100	\$390	(\$290)
Per Acre	\$50	\$66	(\$16)
Engineering (more than 2 Acres)			
<u>Review</u>			
Base	\$400	\$1,585	(\$1,185)
Per Lot	\$15	\$22	(\$7)
<u>Inspection</u>			
Base	\$400	\$1,065	(\$665)
Per Acre	\$100	\$133	(\$33)
Erosion Control (more than 2 Acres)			
Review	\$300	\$1,585	(\$1,285)
<u>Inspection</u>			
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			
<u>Review</u>			

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			
<u>Review</u>			
Base	\$300	\$1,319	(\$1,019)
Per Lot	\$10	\$22	(\$12)
<u>Inspection</u>			
Base	\$200	\$266	(\$66)
Per Acre	\$50	\$66	(\$16)
Nonresidential - Commercial/Institutional Engineering			
<u>Review</u>			
Base	\$300	\$328	(\$28)
<u>Inspection</u>			
Base	\$400	\$665	(\$265)
Per Acre	\$300	\$133	\$167
Erosion Control			
<u>Review</u>			
Base	\$300	\$1,319	(\$1,019)
Per Lot	\$10	\$22	(\$12)
<u>Inspection</u>			
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	Population⁷
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.

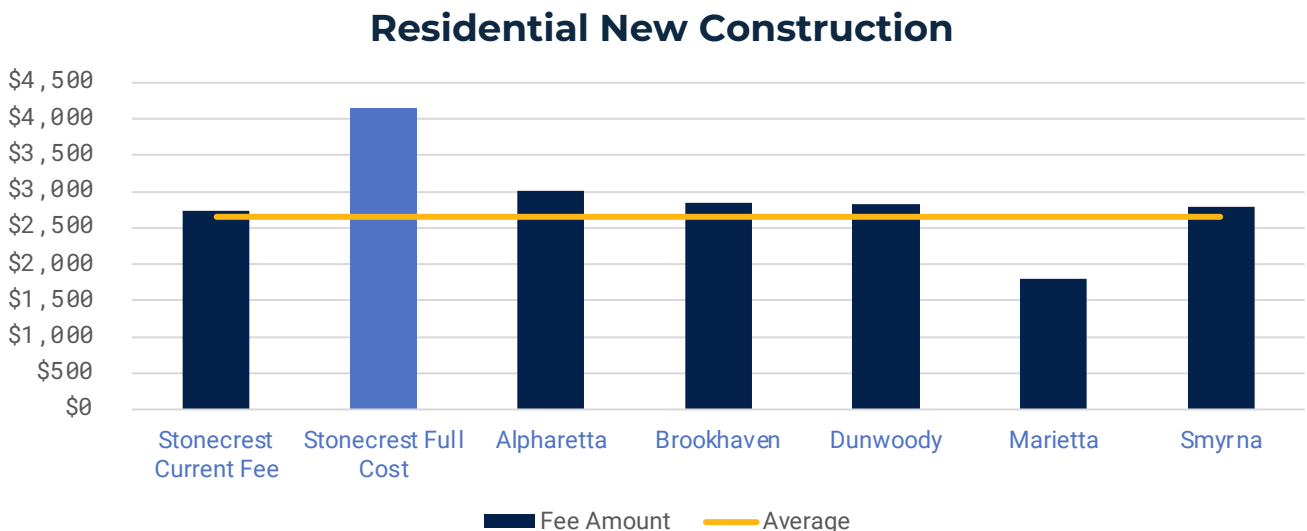
In addition to the issues noted, market surveys can also run the risk of creating a confusing excess of data that will obscure rather than clarify policy issues. Because each jurisdiction is different, the Matrix Consulting Group recommends that the information contained in the market comparison of fees 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

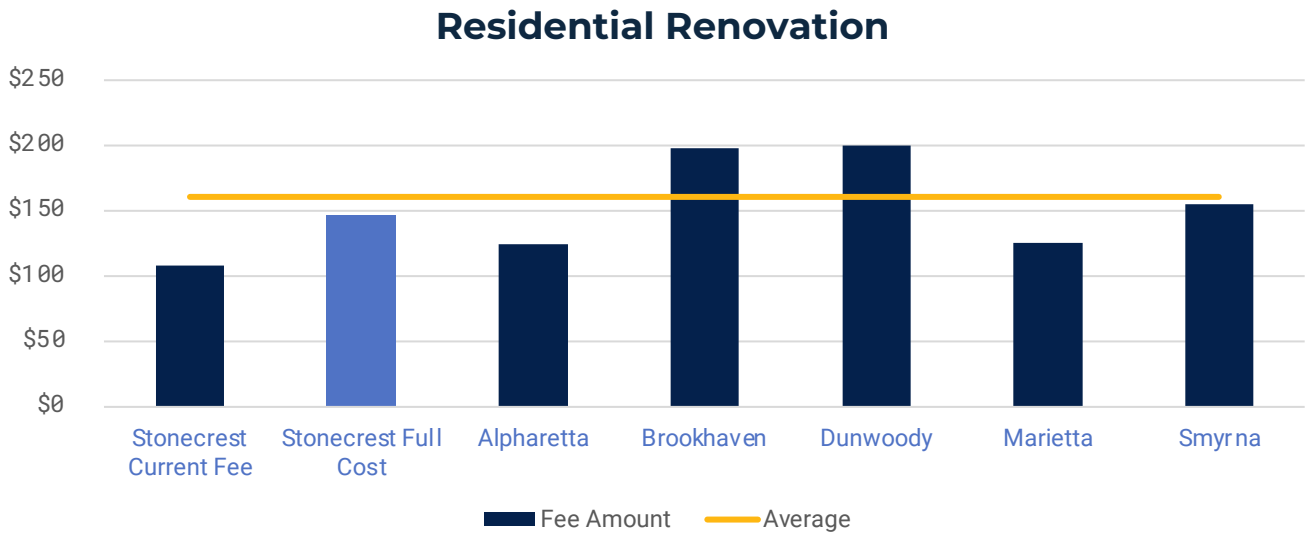
For a residential new construction project valued at \$350,000, Building and Permitting currently charges a fee of \$2,730, which includes both plan check and inspection costs. Through this study, the project team calculated the full cost of this service to be \$4,143. The following graph shows how Stonecrest’s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

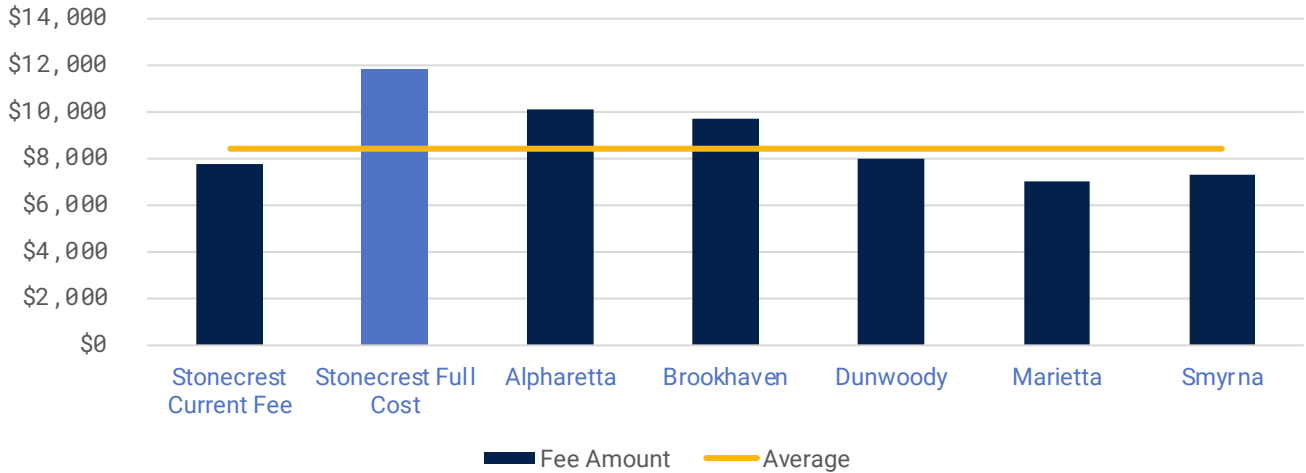


Stonecrest’s current fee and full cost are both below the jurisdictional average of \$160. The City’s current fee is most comparable to Alpharetta’s fee of \$124 and is the lowest fee among the surveyed jurisdictions. The City’s full cost is most comparable to Smyrna’s fee (\$155).

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.

Commercial New Construction

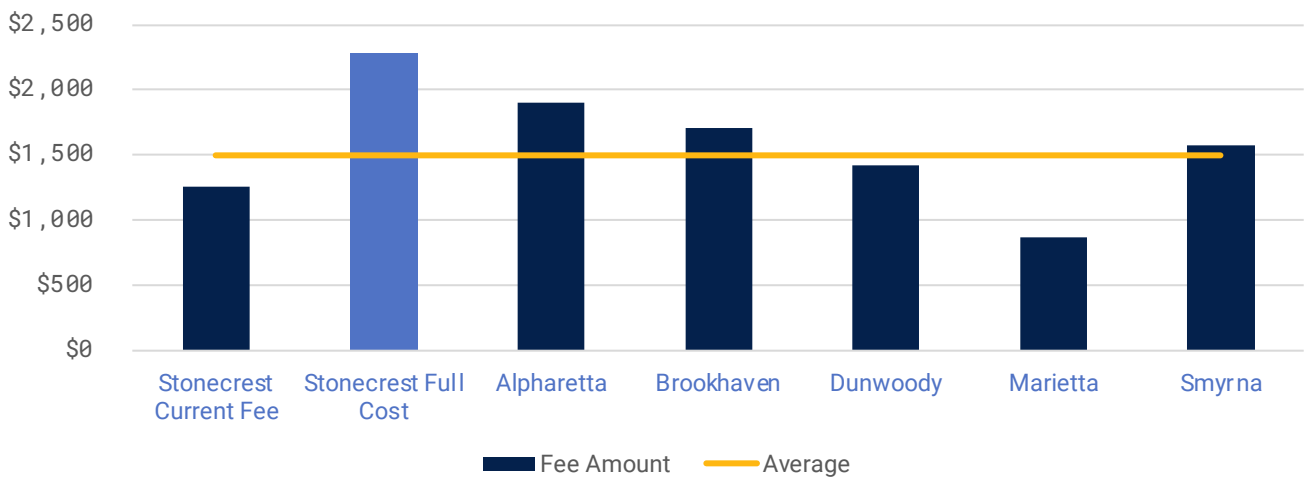


Stonecrest’s current fee falls below the jurisdictional average of \$8,465; it is most similar to Dunwoody’s fee (\$8,025). The City’s full cost, on the other hand, falls above average and is most comparable to Alpharetta’s fee of \$10,150, the highest among the surveyed jurisdictions. Marietta has the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

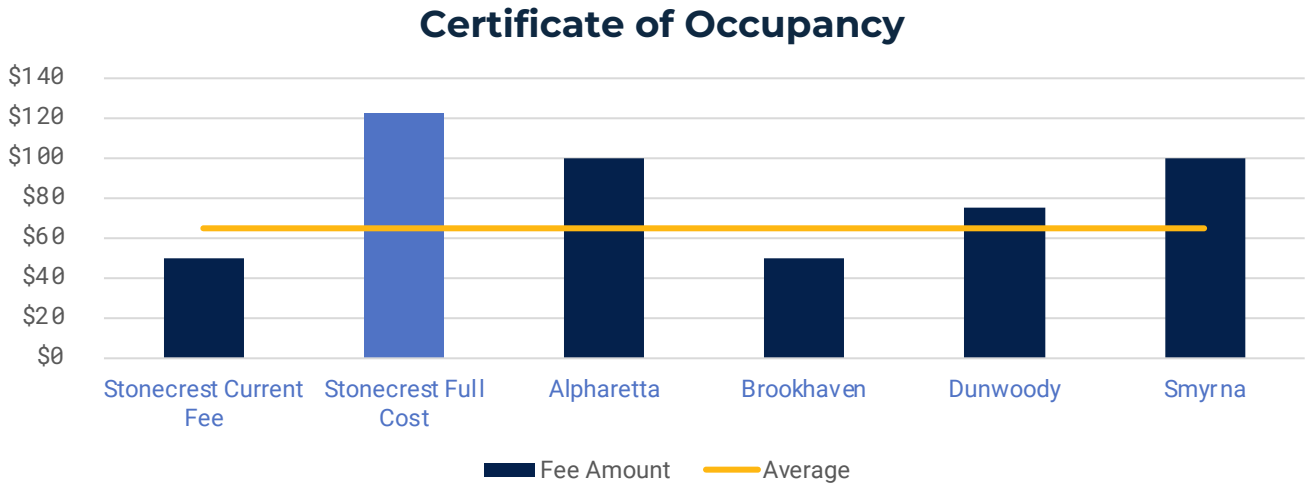
Commercial Interior Finish



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.

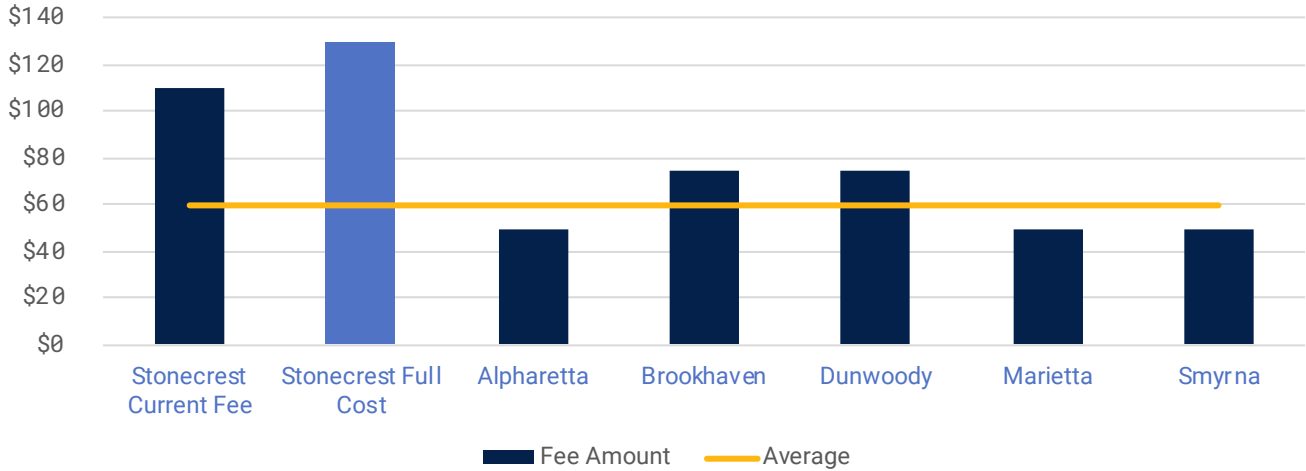


The City’s current fee is below the jurisdictional average of \$81; it is most comparable to Brookhaven’s fee, which is also \$50. Stonecrest’s full cost falls above average and is closest to Alpharetta and Smyrna’s fees (\$100 each).

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.

Water Heater Replacement

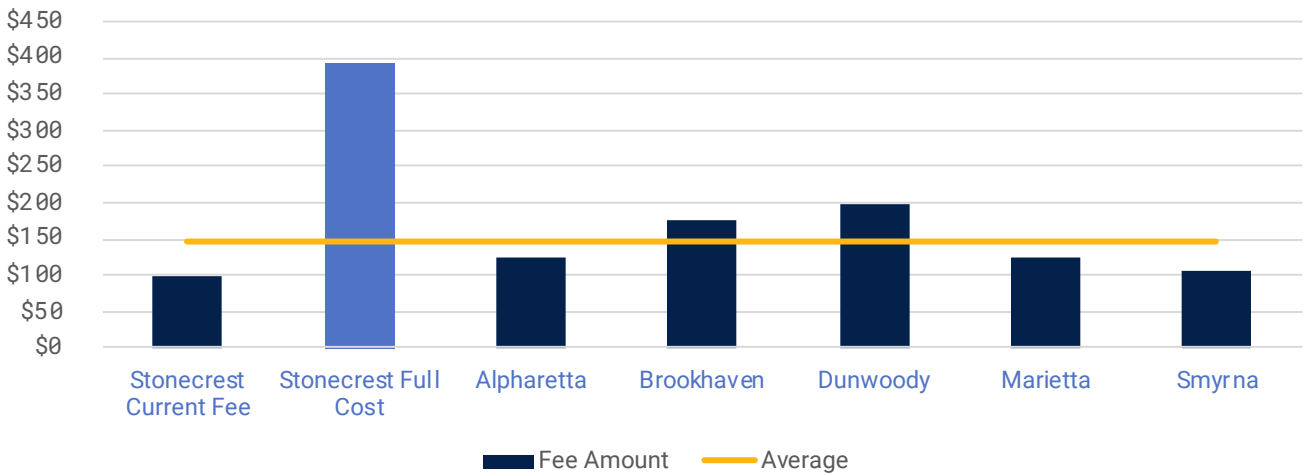


Both Stonecrest’s current fee and full cost are above the jurisdictional average of \$60. The jurisdictions with the highest fees among the survey group are Brookhaven and Dunwoody at \$75; all other jurisdictions charge \$50 for this permit.

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

Swimming Pool - Single-Family



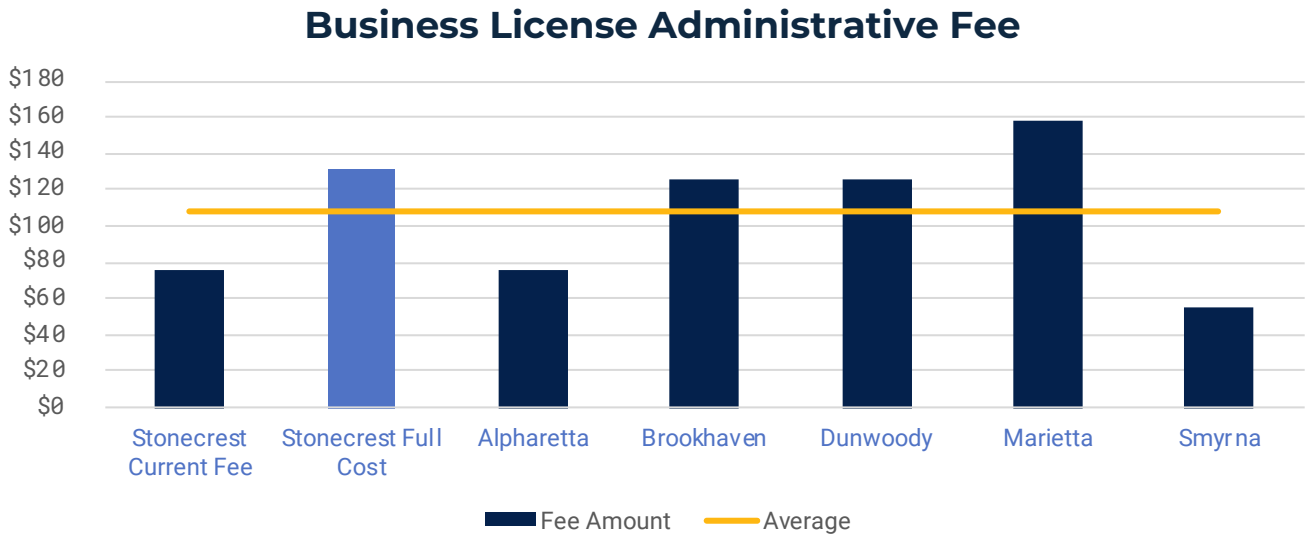
The City’s current fee falls below the jurisdictional average of \$146 and is most similar to Smyrna’s fee of \$100 (the lowest fee among the surveyed jurisdictions). Stonecrest’s full cost falls above average,

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.

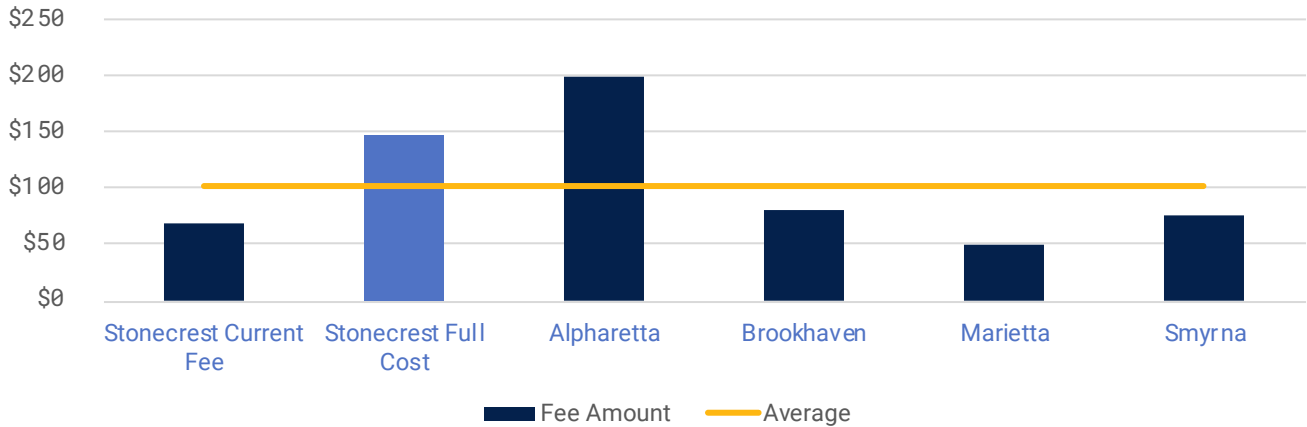


Stonecrest’s current fee is below the jurisdictional average of \$108; it is the same as Alpharetta’s fee (\$75) and higher than the lowest fee among the surveyed municipalities (Smyrna at \$55). The City’s full cost is above the jurisdictional average but lower than Marietta’s fee of \$158. Marietta 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.

Browns Mill Recreation Center Multipurpose Room A Rental

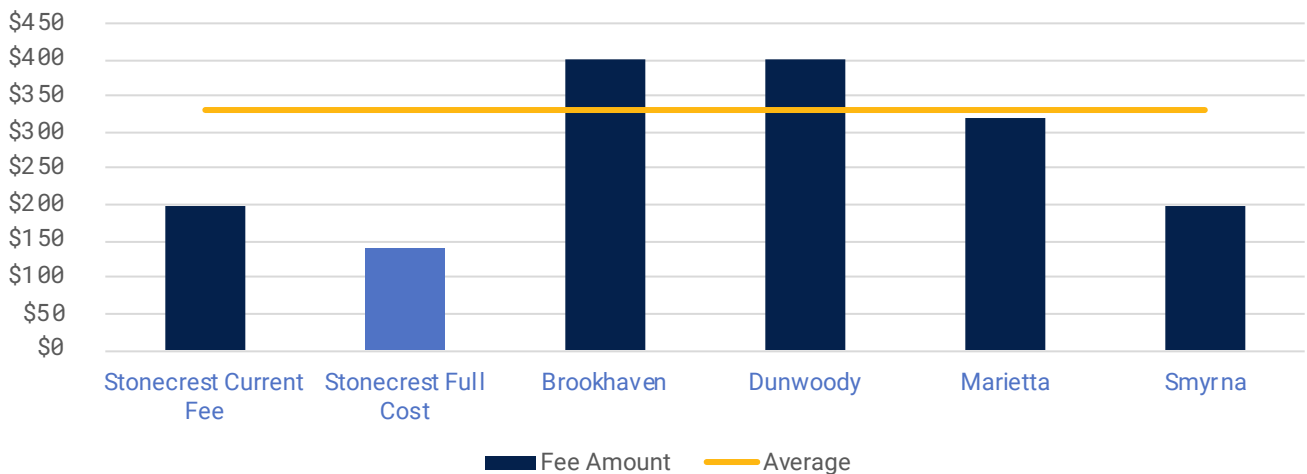


The City’s current fee is below the jurisdictional average of \$101 and most similar to Smyrna’s fee of \$75. Stonecrest’s full cost falls above average but is less than Alpharetta’s fee (\$200). It is important to note that these comparisons do not take into account factors such as the newness or desirability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

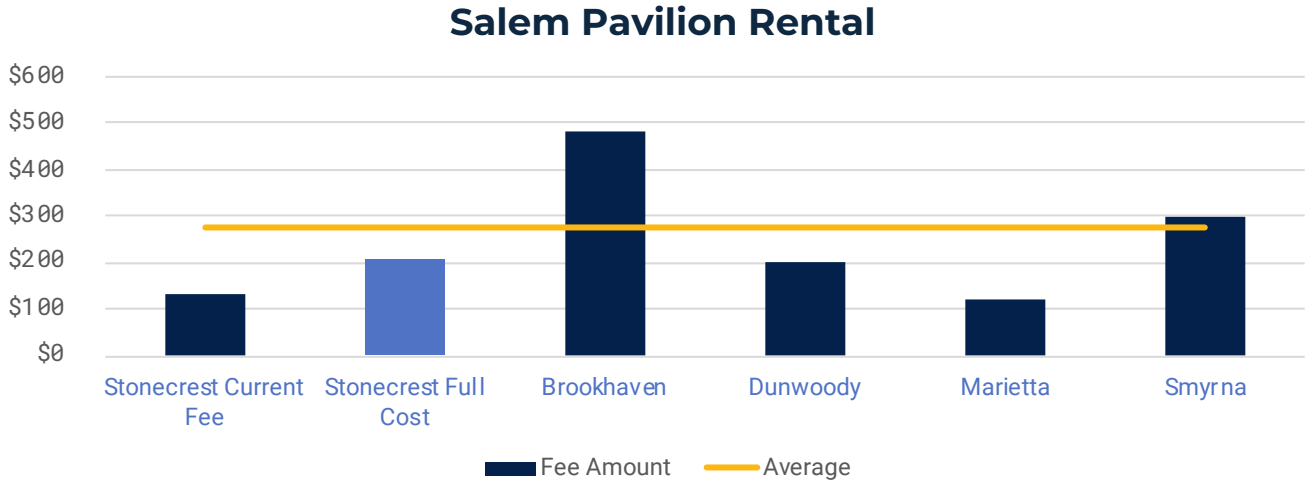
Baseball Field Rental



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



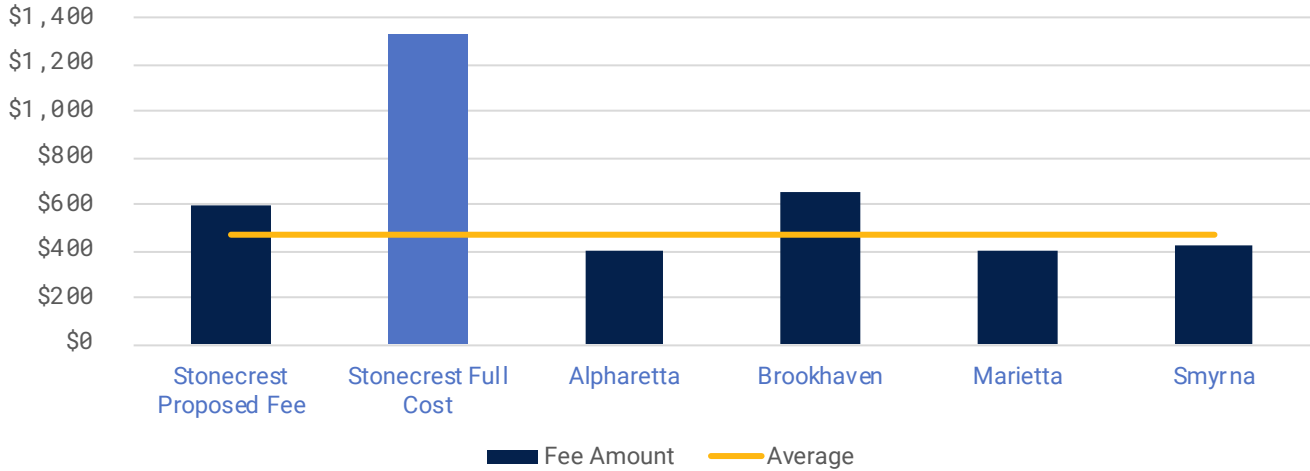
Stonecrest’s current fee and full cost both fall below the jurisdictional average of \$275. The City’s current fee is most similar to Marietta’s fee (\$120), while the full cost is closest to Dunwoody’s fee (\$200). Alpharetta does not rent most of its pavilions and does not charge for those it does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

Men's / Women's Basketball League

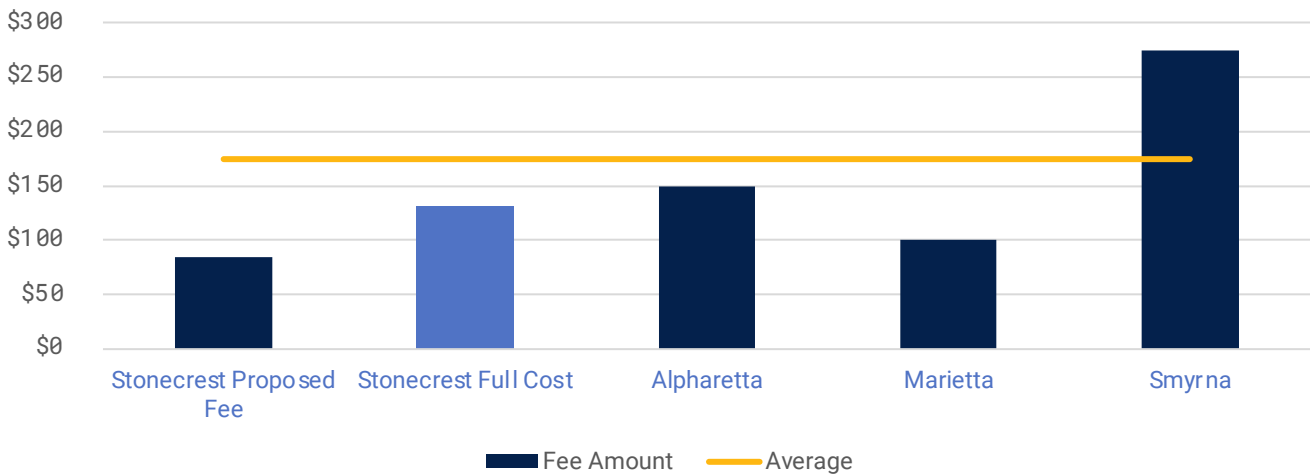


Stonecrest’s proposed fee and full cost are both above the jurisdictional average of \$468. The proposed fee is similar to Brookhaven’s fee of \$650, but the full cost is not comparable to any fee charged by the comparison jurisdictions. It is important to note that recreational activity fees are often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

Youth Basketball League

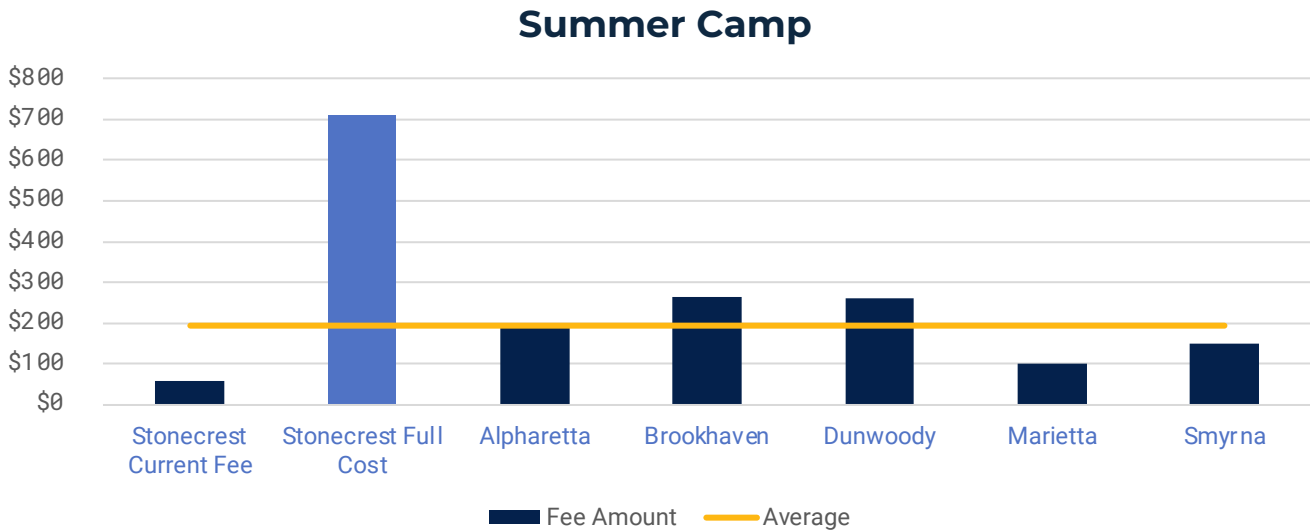


Stonecrest’s current fee and full cost are both below the jurisdictional average of \$175. The City’s current fee is most comparable to Marietta’s fee (\$85) while the full cost is most similar to Alpharetta’s fee

(\$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.

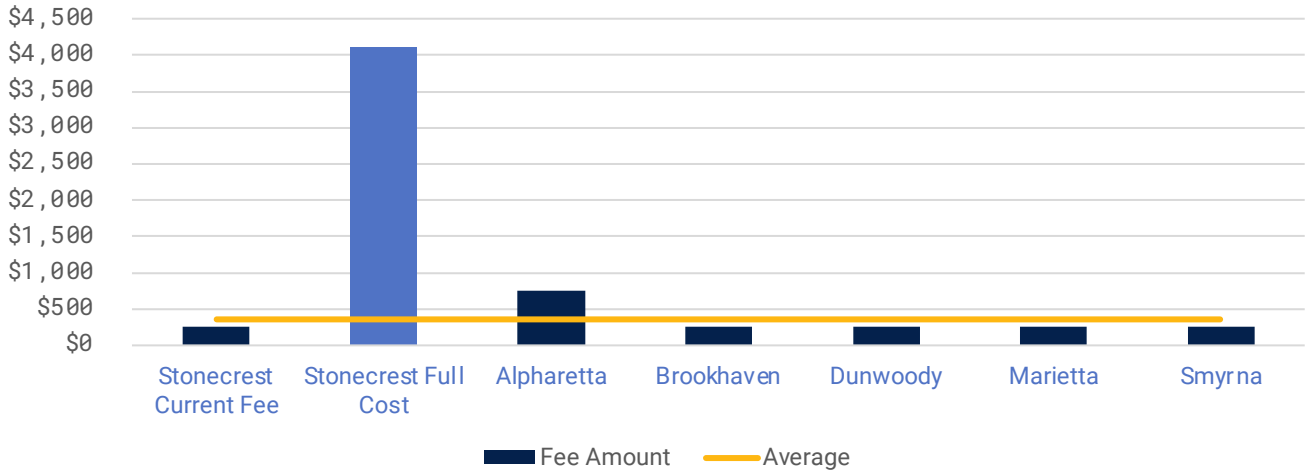


Stonecrest’s current fee falls below the jurisdictional average of \$194 and is closest to Marietta’s fee of \$100. The full cost of providing summer camp, however, is well above average and is not comparable to the fee charged by any of the surveyed municipalities. Brookhaven has the highest fee at \$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.

Variance - Residential Single-Family Zoning Districts

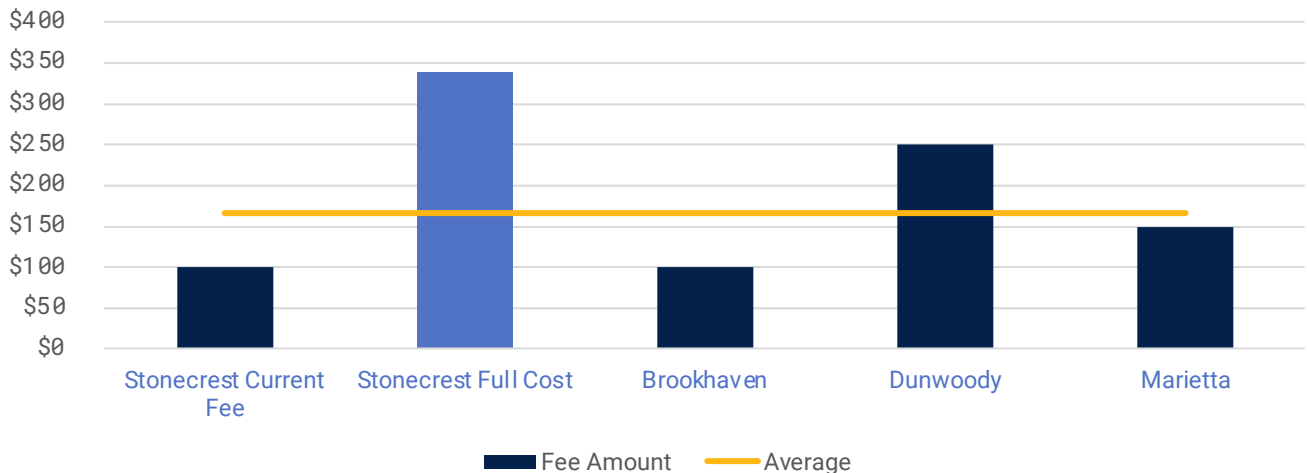


Stonecrest’s current fee is below the jurisdictional average of \$350; the full cost is well above the fee charged by any other surveyed jurisdiction. Brookhaven, Dunwoody, Marietta, and Smyrna all charge the same fee as Stonecrest (\$250). Alpharetta charges \$750 for a variance but does not consider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

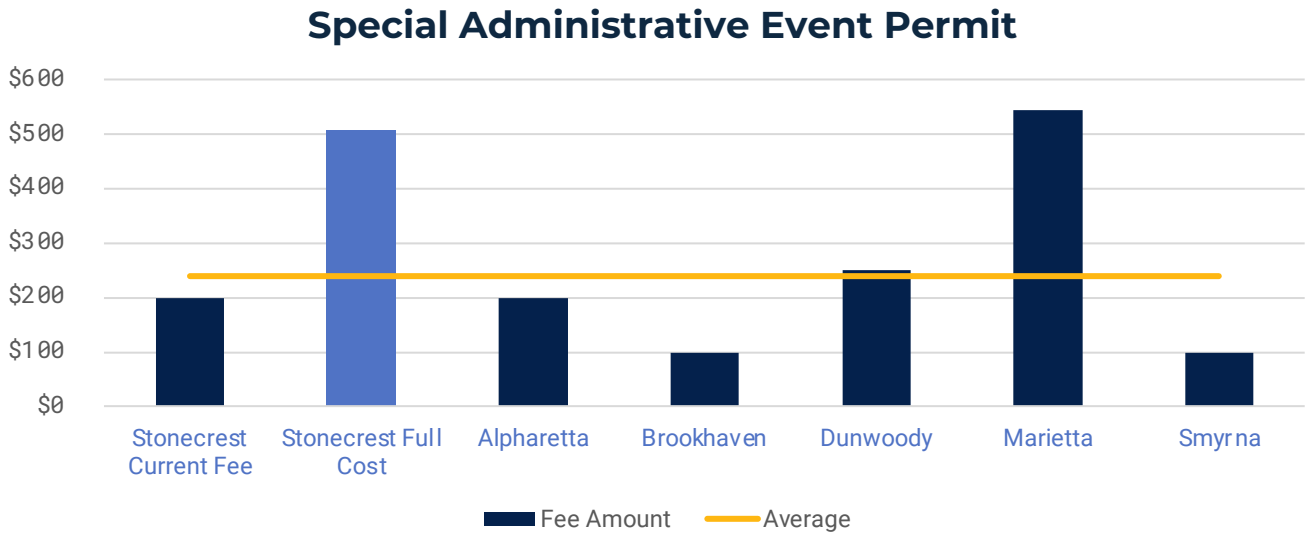
Home Occupation or Home-based Business



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.

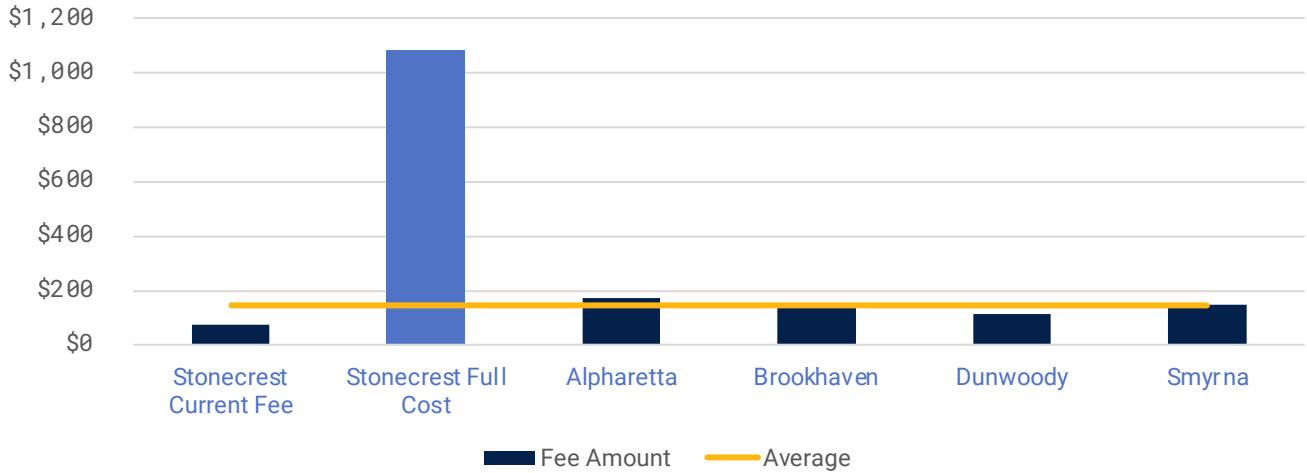


Stonecrest’s current fee is slightly below the jurisdictional average of \$239 and matches Alpharetta’s fee (\$200). The City’s full cost of providing this service is above average but similar to Marietta’s fee (\$545). Marietta’s fee as presented here includes an application fee and one event day; a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

Wall Sign Permit

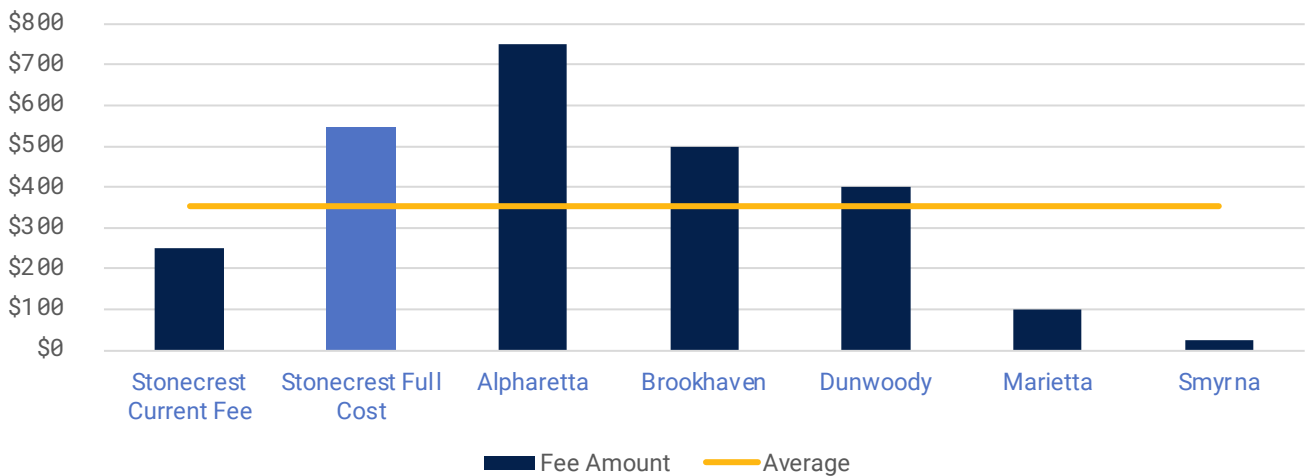


Stonecrest’s current fee is below the jurisdictional average of \$148; it is most similar to Dunwoody’s fee of \$115. The City’s full cost is well above average and is not comparable to the fees charged by any of the surveyed jurisdictions. The highest fee among the surveyed municipalities is Alpharetta’s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

Residential Final Plat



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	Consultant's Proposed Fee	Difference (Current vs. Proposed)	Fee Type	City's Proposed Fee
Building							
Building Permit Fee Schedule							
Base Permit Fee	Each	\$175	\$178	\$178	\$3	User Fee	\$175
Technology Fee	% of Fee	Modified	6%	6%		User Fee	\$50.00
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	\$50
Commercial Interior finish:	Per \$1,000.00	\$6.00	\$9.33	\$9.33	\$3.33	User Fee	\$9
Residential renovation/addition/repair	Per \$1,000.00	\$6.00	\$6.97	\$6.97	\$0.97	User Fee	\$6
Other Fees							
Certificate of Occupancy Fee/Letter of Completion Fee	Each	\$50	\$122	\$122	\$72	User Fee	\$120
Temporary Certificate of Occupancy	Each	New	\$182	\$182		User Fee	\$175
Plans Revision Fee							
Residential Site Plan	Each	\$25	\$62	\$62	\$37	User Fee	\$60
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	\$60
Permit Extension - same owner	Each	\$300	\$317	\$317	\$17	User Fee	\$300
Change of Contractor after permit issued	Each	\$175	\$188	\$188	\$13	User Fee	\$180
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	\$170
Swimming Pool							
Single-Family	Each	\$100	\$394	\$394	\$294	User Fee	\$300
Commercial / Multi-Family:							
Up to \$16,000 value	Base	\$100	\$394	\$394	\$294	User Fee	\$300
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	\$280
Temporary Structure	Each	\$150	\$282	\$282	\$132	User Fee	\$280
Minimum Miscellaneous Fee	Each	\$100	\$99	\$99	(\$1)	User Fee	\$100
Commercial Grease Trap Processing							
Irrigation system Processing	Each	\$100	\$49	\$49	(\$51)	User Fee	\$100
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	\$140
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	\$100
Technology Fee	Each	Modified	6%	6%		User Fee	\$50
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	\$140
Sewer service Application Processing	Per Unit	\$30	\$49	\$49	\$19	User Fee	\$45
Water service Application Processing	Per Unit	\$30	\$49	\$49	\$19	User Fee	\$45
HVAC Permits							
Base Permit Fee	Each	\$100	\$109	\$109	\$9	User Fee	\$100
Technology Fee	Each	Modified	6%	6%		User Fee	\$50
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	\$100
Technology Fee	Each	Modified	6%	6%		User Fee	\$50
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	\$140
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	\$50
Permit Applications							
Variances							
<u>Residential Single-Family Zoning Districts</u>							
Base	Base	\$250	\$4,111	\$4,111	\$3,861	User Fee	\$4,000
For each additional variance on the same piece of property (maximum of three variances at any	Each Variance	\$50	\$417	\$417	\$367	User Fee	\$400
<u>Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts, and Commercial Uses in Residential</u>							
Base	Base	\$350	\$4,359	\$4,359	\$4,009	User Fee	\$4,300
For each additional variance on the same piece of property (maximum of three variances at any	Each Variance	\$100	\$417	\$417	\$317	User Fee	\$400
<u>All Signs</u>							
Base	Base	\$350	\$4,111	\$4,111	\$3,761	User Fee	\$4,000
For each additional variance on the same piece of property (maximum of three variances at any	Each Variance	\$100	\$417	\$417	\$317	User Fee	\$400

Sign Review	Per Sign	New	\$208	\$208		User Fee	\$200
Zoning Certification Letter	Each	\$50	\$124	\$124	\$74	User Fee	\$120
Minor Modification	Each	\$250	\$339	\$339	\$89	User Fee	\$300
Major Modification	Each	\$250	\$3,117	\$3,117	\$2,867	User Fee	\$3,100
Special Land Use Permit (SLUP)	Each	\$400	\$4,111	\$4,111	\$3,711	User Fee	\$4,000
Swimming Pool	Each	\$50	\$339	\$339	\$289	User Fee	\$300
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	\$2,000
5+ to 10 acres	Each	\$1,000	\$3,196	\$3,196	\$2,196	User Fee	\$3,000
10+ to 20 acres	Each	\$1,500	\$4,111	\$4,111	\$2,611	User Fee	\$4,000
20+ to 100 acres	Each	\$2,000	\$4,506	\$4,506	\$2,506	User Fee	\$4,000
100+ acres							
Base	Base	\$2,500	\$4,506	\$4,506	\$2,006	User Fee	\$4,500
Per acre for any portion thereof over 100 acres.	Each Add'l Acre	\$40	\$62	\$62	\$22	User Fee	\$60
RE District in an Overlay	Each	New	\$4,359	\$4,359		User Fee	\$4,300
RLG, R-100, R-85, R-75, R- 60							
0 to 5 acres	Each	\$300	\$2,032	\$2,032	\$1,732	User Fee	\$2,000
5+ to 10 acres	Each	\$700	\$3,196	\$3,196	\$2,496	User Fee	\$3,000
10+ to 20 acres	Each	\$1,000	\$4,111	\$4,111	\$3,111	User Fee	\$4,000
20+ to 100 acres	Each	\$1,500	\$4,506	\$4,506	\$3,006	User Fee	\$4,500
100+ acres							
Base	Base	\$2,500	\$4,506	\$4,506	\$2,006	User Fee	\$4,500
Per acre for any portion thereof over 100 acres.	Each Add'l Acre	\$40	\$62	\$62	\$22	User Fee	\$60
RLG, R-100, R-85, R-75, R- 60 in an Overlay	Each	New	\$4,359	\$4,359		User Fee	\$4,300
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	\$2,200
5+ to 10 acres	Each	\$100	\$3,568	\$3,568	\$3,468	User Fee	\$3,500
10+ to 20 acres	Each	\$1,500	\$4,359	\$4,359	\$2,859	User Fee	\$4,300
20+ to 100 acres	Each	\$2,000	\$5,127	\$5,127	\$3,127	User Fee	\$5,000
100+ acres							
Base	Base	\$2,500	\$5,127	\$5,127	\$2,627	User Fee	\$5,000
Per acre for any portion thereof over 100 acres.	Each Add'l Acre	\$20	\$93	\$93	\$73	User Fee	\$90
MHP, RNC, Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts in an Overlay	Each	New	\$4,607	\$4,607		User Fee	\$4,600
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	\$65
Special Administrative Permit							
Temporary outdoor events							
Base	Base	\$50	\$508	\$508	\$458	User Fee	\$500
Per Day	Per Day	\$10	\$84	\$84	\$74	User Fee	\$80
Temporary outdoor sales,seasonal	Base	\$50	\$508	\$508	\$458	User Fee	\$500
Temporary Outdoor Retail Sales							
Base	Base	\$50	\$508	\$508	\$458	User Fee	\$500
Per Day	Per Day	\$10	\$84	\$84	\$74	User Fee	\$80
Temporary or seasonal farmer's markets; Temporary produce stand	Each	\$50	\$508	\$508	\$458	User Fee	\$500

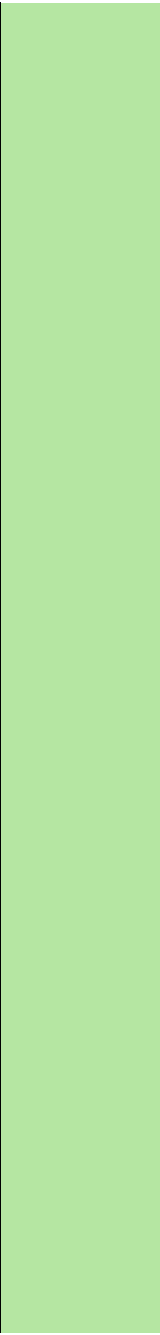
Temporary Structure	Each	\$50	\$508	\$508	\$458	User Fee	\$500
Urban Community Garden, over 5 acres	Each	\$50	\$508	\$508	\$458	User Fee	\$500
Telecommunication	Each	\$50	\$508	\$508	\$458	User Fee	\$500
Home Occupation or Home-based business	Each	\$100	\$339	\$339	\$239	User Fee	\$330
Festival/Event (horseshow, music festival, etc.)							
Base	Base	\$50	\$508	\$508	\$458	User Fee	\$500
Per Day	Per Day	\$10	\$84	\$84	\$74	User Fee	\$80
Events, Outdoors Seasonal (Christmas tree, pumpkinseed)	Each	\$50	\$508	\$508	\$458	User Fee	\$500
Roadside Vendor							
Base	Base	\$50	\$508	\$508	\$458	User Fee	\$500
Per Day	Per Day	\$10	\$84	\$84	\$74	User Fee	\$80
Roadside Produce Stand	Each	\$50	\$508	\$508	\$458	User Fee	\$500
Sexually Oriented Business	Each	\$50	\$4,359	\$4,359	\$4,309	User Fee	\$4,300
Special Administrative Event Permit							
5 days or less	Each	\$200	\$508	\$508	\$308	User Fee	\$500
14 days	Each	\$300	\$1,378	\$1,378	\$1,078	User Fee	\$1,300
All Other Administrative Permits	Each	\$25	\$508	\$508	\$483	User Fee	\$500
Sign Variances							
Sign Variances							
Minor Modification	Each	\$30	\$339	\$339	\$309	User Fee	\$330
Major Modification	Each	\$250	\$3,117	\$3,117	\$2,867	User Fee	\$3,000
Sign Permit Fees							
Directional Sign/Wayfinding Signs	Each	\$100	\$4,111	\$4,111	\$4,011	User Fee	\$4,000
Special Event Sign	Per Sign	\$100	\$84	\$84	(\$16)	User Fee	\$80
All other sign permits	Each	\$100	\$508	\$508	\$408	User Fee	\$500
Banner	Each	\$25	\$508	\$508	\$483	User Fee	\$500
Wall Signs							
Under 50 square feet	Each	\$50	\$666	\$666	\$616	User Fee	\$600
50 to 100 square feet	Each	\$75	\$1,084	\$1,084	\$1,009	User Fee	\$1,000
Over 100 square feet	Each	\$100	\$1,378	\$1,378	\$1,278	User Fee	\$1,300
Ground / Monumental Signs							
Under 50 square feet	Each	\$100	\$666	\$666	\$566	User Fee	\$600
50 to 100 square feet	Each	\$150	\$1,084	\$1,084	\$934	User Fee	\$1,000
Over 100 square feet	Each	\$200	\$1,378	\$1,378	\$1,178	User Fee	\$1,300
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	\$850
Inspection	Per Acre	\$25	\$532	\$532	\$507	User Fee	\$530
Tree Removal Permit	Each	New	\$527	\$527		User Fee	\$500
Development Permit							
Residential - Single Family							
Engineering (less than 2 Acres)							
<u>Review</u>							
Base	Base	\$300	\$1,052	\$1,052	\$752	User Fee	\$1,000
Per Lot	Per Lot	\$15	\$22	\$22	\$7	User Fee	\$20
<u>Inspection</u>							
Base	Base	\$200	\$532	\$532	\$332	User Fee	\$530
Per Acre	Per Acre	\$100	\$133	\$133	\$33	User Fee	\$130
Erosion Control (less than 2 Acres)							

Review	Each	\$200	\$1,052	\$1,052	\$852	User Fee	\$1,000
<u>Inspection</u>							
Base	Base	\$100	\$390	\$390	\$290	User Fee	\$390
Per Acre	Per Acre	\$50	\$66	\$66	\$16	User Fee	\$60
Engineering (more than 2 Acres)							
<u>Review</u>							
Base	Base	\$400	\$1,585	\$1,585	\$1,185	User Fee	\$1,500
Per Lot	Per Lot	\$15	\$22	\$22	\$7	User Fee	\$20
<u>Inspection</u>							
Base	Base	\$400	\$1,065	\$1,065	\$665	User Fee	\$1,000
Per Acre	Per Acre	\$100	\$133	\$133	\$33	User Fee	\$130
Erosion Control (more than 2 Acres)							
Review	Each	\$300	\$1,585	\$1,585	\$1,285	User Fee	\$1,500
<u>Inspection</u>							
Base	Base	\$200	\$656	\$656	\$456	User Fee	\$650
Per Acre	Per Acre	\$50	\$133	\$133	\$83	User Fee	\$130
As-Built Plans Review							
Review	Each	\$0	\$66	\$66	\$66	User Fee	\$60
Inspection	Each	\$0	\$133	\$133	\$133	User Fee	\$130
Residential - Town Homes (Fee Simple)							
Engineering							
<u>Review</u>							
Base	Base	\$300	\$390	\$390	\$90	User Fee	
Per Lot	Per Lot	\$15	\$22	\$22	\$7	User Fee	\$20
<u>Inspection</u>							
Base	Base	\$400	\$532	\$532	\$132	User Fee	\$530
Per Acre	Per Acre	\$100	\$133	\$133	\$33	User Fee	\$130
Erosion Control							
<u>Review</u>							
Base	Base	\$150	\$920	\$920	\$770	User Fee	
Per Lot	Per Lot	\$15	\$22	\$22	\$7	User Fee	\$20
<u>Inspection</u>							
Base	Base	\$200	\$532	\$532	\$332	User Fee	\$530
Per Acre	Per Acre	\$50	\$66	\$66	\$16	User Fee	\$60
Residential - Final Plats							
First Review							
<u>Review</u>							
Base	Base	\$200	\$460	\$460	\$260	User Fee	
Per Lot	Per Lot	\$5	\$8	\$8	\$3	User Fee	
Second Review							
<u>Review</u>							
Base	Per Sheet	\$200	\$199	\$199	(\$1)	User Fee	\$200
Third Review and Subsequent Reviews							
<u>Review</u>							
Base	Per Sheet	\$200	\$199	\$199	(\$1)	User Fee	\$200
Recording Fee							
<u>Review</u>							
Base	Base	\$100	\$136	\$136	\$36	User Fee	\$130
Per Lot	Per Lot	\$20	\$45	\$45	\$25	User Fee	
Nonresidential - Condominium							
Engineering							

<u>Review</u>							
Base	Base	\$300	\$328	\$328	\$28	User Fee	\$320
Per Lot	Per Lot	\$10	\$45	\$45	\$35	User Fee	
<u>Inspection</u>							
Base	Base	\$400	\$532	\$532	\$132	User Fee	\$530
Per Acre	Per Acre	\$100	\$133	\$133	\$33	User Fee	\$130
Erosion Control							
<u>Review</u>							
Base	Base	\$300	\$920	\$920	\$620	User Fee	
Per Lot	Per Lot	\$10	\$22	\$22	\$12	User Fee	\$20
<u>Inspection</u>							
Base	Base	\$200	\$266	\$266	\$66	User Fee	\$260
Per Acre	Per Acre	\$50	\$66	\$66	\$16	User Fee	\$60
Nonresidential - Apartment							
Engineering							
<u>Review</u>							
Base	Base	\$300	\$461	\$461	\$161	User Fee	\$460
Per Lot	Per Lot	\$10	\$45	\$45	\$35	User Fee	
<u>Inspection</u>							
Base	Base	\$400	\$665	\$665	\$265	User Fee	\$660
Per Acre	Per Acre	\$100	\$133	\$133	\$33	User Fee	\$130
Erosion Control							
<u>Review</u>							
Base	Base	\$300	\$1,319	\$1,319	\$1,019	User Fee	\$1,300
Per Lot	Per Lot	\$10	\$22	\$22	\$12	User Fee	\$20
<u>Inspection</u>							
Base	Base	\$200	\$266	\$266	\$66	User Fee	\$260
Per Acre	Per Acre	\$50	\$66	\$66	\$16	User Fee	\$60
Nonresidential - Commercial/Institutional							
Engineering							
<u>Review</u>							
Base	Per Acre	\$300	\$328	\$328	\$28	User Fee	\$320
<u>Inspection</u>							
Base	Base	\$400	\$665	\$665	\$265	User Fee	\$660
Per Acre	Per Acre	\$300	\$133	\$133	(\$167)	User Fee	\$130
Erosion Control							
<u>Review</u>							
Base	Base	\$300	\$1,319	\$1,319	\$1,019	User Fee	\$1,300
Per Lot	Per Lot	\$10	\$22	\$22	\$12	User Fee	\$20
<u>Inspection</u>							
Base	Base	\$200	\$266	\$266	\$66	User Fee	\$260
Per Acre	Per Acre	\$50	\$66	\$66	\$16	User Fee	\$60
Nonresidential - Other Service Fees							
State Water Determination Fee							
Review	Each	N/A	\$133	\$133		User Fee	\$130
Inspection	Each	\$200	\$266	\$266	\$66	User Fee	\$260
Arborist Tree Assessment Fee (Per Site Visit)							
Review	Each	N/A	\$263	\$263		User Fee	\$260
Inspection (per developers request)	Per Inch	\$150	\$263	\$263	\$113	User Fee	\$260
Illegal Tree Removal Fee - determined by Tree's DBH	Per Inch	\$240		\$100	(\$140)	Penalty	
<u>Illegal Tree Removal Fine</u>							

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 inches and calculated	Each			\$0	Penalty	
Dumpster Permit Fee						
Review	Each	\$50	\$195	\$195	\$145	User Fee \$190
Inspection	Each	\$50	\$133	\$133	\$83	User Fee \$130
Permit Extension (3 Months)	Each	\$300	\$332	\$332	\$32	User Fee \$330
Land Development Revisions (After Permit Issuance)	Each	\$300	\$719	\$719	\$419	User Fee \$700
Lot Division/Combination						
Review	Each	\$200	\$532	\$532	\$332	User Fee \$530
Penalty for Site Activity Prior to Obtaining Permit	Each	\$300	\$532	\$532	\$232	User Fee \$530
Stream Buffer Variance Application Fee-Existing Home						
Review	Each	\$100	\$133	\$133	\$33	User Fee \$130
Inspection	Each	\$100	\$532	\$532	\$432	User Fee \$530
Stream Buffer Variance Application Fee-New						
Review	Each	\$100	\$266	\$266	\$166	User Fee \$260
Inspection	Each	\$200	\$532	\$532	\$332	User Fee \$530
City Review						
Review	Each	\$300	\$332	\$332	\$32	User Fee \$330
Finance						
Alcoholic Beverage E License						
Annual License						
Consumption on the Premises						
Wine	Each	\$600	\$600	\$600	\$0	Tax
Malt Beverages	Each	\$600	\$600	\$600	\$0	Tax
Wine/Malt Beverage	Each	\$900	\$900	\$900	\$0	Tax
<u>Distilled Spirits</u>						
Distilled Spirits	Each	\$400	\$400	\$400	\$0	Tax
Fixed	Each	\$600	\$600	\$600	\$0	Tax
Movable	Each	\$300	\$300	\$300	\$0	Tax
<u>Sunday Sales</u>						
General	Each	\$1,100	\$1,100	\$1,100	\$0	Tax
Temporary	Each	\$200	\$200	\$200	\$0	Tax
<u>Ancillary Tasting License</u>						
Wine	Each	\$75	\$75	\$75	\$0	Tax
Malt Beverages	Each	\$75	\$75	\$75	\$0	Tax
Employee Permit	Each	\$35	\$35	\$35	\$0	Tax
Package						
Wine	Each	\$600	\$600	\$600	\$0	Tax
Malt Beverage	Each	\$600	\$600	\$600	\$0	Tax
Wine/Malt Beverage	Each	\$900	\$900	\$900	\$0	Tax
Distilled Spirits	Each	\$4,000	\$4,000	\$4,000	\$0	Tax
Wine/Malt Beverages/Distilled Spirits	Each	\$3,800	\$3,800	\$3,800	\$0	Tax
Wine and Malt Beverage Tasting	Each	\$75	\$75	\$75	\$0	Tax
Wholesale						
Wine	Each	\$600	\$600	\$600	\$0	Tax
Malt Beverages	Each	\$600	\$600	\$600	\$0	Tax
Distilled Spirits	Each	\$4,000	\$4,000	\$4,000	\$0	Tax
Fraternal Organization						
Wine/Malt Beverages	Each	\$500	\$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 Receipts 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
Late 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	New	\$289	\$289		User Fee	
Meeting Deposit Refundable	Per Meeting	\$100	\$149	\$149	\$49	User Fee	125
<u>All Other Rentals:</u>							
Resident	Per Hour	\$30	\$90	\$90	\$60	User Fee	45
Non-Resident	Per Hour	\$45	\$90	\$90	\$45	User Fee	60
Non-Profit	Per Hour	New	\$90	\$90		User Fee	65
Specialty Groups	Per Hour	New	\$90	\$90		User Fee	75
Classroom							
Event	Per Event	New	\$289	\$289		User Fee	
Meeting Deposit Refundable	Per Meeting	\$100	\$149	\$149	\$49	User Fee	125
Meeting	Per Meeting	\$100	\$59	\$59	(\$41)	User Fee	
<u>All Other Rentals:</u>							
Resident	Per Hour	\$20	\$74	\$74	\$54	User Fee	35
Non-Resident	Per Hour	\$30	\$74	\$74	\$44	User Fee	50
Non-Profit	Per Hour	New	\$90	\$90		User Fee	55
Specialty Groups	Per Hour	\$25	\$74	\$74	\$49	User Fee	70
Kitchen							
Event	Per Event	New	\$289	\$289		User Fee	
Meeting Deposit Refundable	Per Meeting	\$100	\$149	\$149	\$49	User Fee	125
<u>All Other Rentals:</u>							
Resident	Per Hour	\$20	\$90	\$90	\$70	User Fee	35
Non-Resident	Per Hour	\$30	\$90	\$90	\$60	User Fee	50
Non-Profit	Per Hour	New	\$90	\$90		User Fee	55
Specialty Groups	Per Hour	New	\$90	\$90		User Fee	70
Large Gymnasium - Current refundable deposit \$100.00							
Athletic Events	Per Event	\$250	\$236	\$236	(\$14)	User Fee	150
<u>All Other Rentals:</u>							
Resident	Per Hour	\$80	\$107	\$107	\$27	User Fee	100
Non-Resident	Per Hour	\$120	\$107	\$107	(\$13)	User Fee	150
Non-Profit	Per Hour	New	\$107	\$107		User Fee	85
Specialty Groups	Per Hour	New	\$107	\$107		User Fee	175
Auxiliary Gymnasium- Current refundable deposit \$100.00							
Athletic Events	Per Event	\$250	\$146	\$146	(\$104)	User Fee	150
<u>All Other Rentals:</u>							
Resident	Per Hour	\$50	\$84	\$84	\$34	User Fee	65
Non-Resident	Per Hour	\$75	\$84	\$84	\$9	User Fee	95
Non-Profit	Per Hour	New	\$84	\$84		User Fee	70
Specialty Groups	Per Hour	New	\$84	\$84		User Fee	115
Entire Gymnasium (Based on 7.00 hours) Deposit Attached							
Athletic Events	Per Event	\$250	\$339	\$339	\$89	User Fee	300

<u>All Other Rentals:</u>								
Resident	Per Hour (Based on 7.00hrs)	New	\$132	\$132		User Fee	750	
Non-Resident	Per Hour (Based on 7.00hrs)	new	\$132	\$132		User Fee	1025	
Non-Profit	Per Hour (Based on 7.00hrs)	New	\$132	\$132		User Fee	755	
Specialty Groups	Per Hour (Based on 7.00hrs)	New	\$132	\$132		User Fee	1035	
Opening Facility Fee	Flat		\$100	\$85	\$85	(\$15)	User Fee	150
Athletic Field Rentals								
Browns Mill Park								
Practice Only								
Resident	Per Hour		\$10	\$35	\$35	\$25	User Fee	30
Non-Resident	Per Hour		\$20	\$35	\$35	\$15	User Fee	50
Game time only-non lighted 1-4hrs								
Deposit	Per Field		\$200	\$350	\$350	\$150	User Fee	250
Resident	Per Hour		\$40			(\$40)	User Fee	60
Non-Resident	Per Hour		\$80			(\$80)	User Fee	100
Game time only-non lighted 4.01-6hrs								
Deposit	Per Field		\$200	\$350	\$350	\$150	User Fee	250
Resident	Per Hour		\$80			(\$80)	User Fee	100
Non-Resident	Per Hour		\$100			(\$100)	User Fee	120
Game time only-non lighted 6.01 + hrs								
Deposit	Per Field		\$200	\$350	\$350	\$150	User Fee	250
Resident	Per Hour		\$120			(\$120)	User Fee	140
Non-Resident	Per Hour		\$140			(\$140)	User Fee	160
Lighted Fields							User Fee	
Resident	Per Field		\$25	\$85	\$85	\$60	User Fee	50
Non-Resident	Per Field		\$50	\$85	\$85	\$35	User Fee	75
Entire BM Park 1-4 hrs								
Deposit	Per Field		\$0				User Fee	0
Resident	Per Field		\$320			(\$320)	User Fee	365
Non-Resident	Per Field		\$640			(\$640)	User Fee	685
Entire BM Park 4.01-6 hrs								
Deposit	Per Field		\$0				User Fee	0
Resident	Per Field		\$640			(\$640)	User Fee	685
Non-Resident	Per Field		\$800			(\$800)	User Fee	845
Entire BM Park over 6 hrs								
Deposit	Per Field		\$200				User Fee	250
Resident	Per Field		\$1,560			(\$1,560)	User Fee	1605
Non-Resident	Per Field		\$1,820			(\$1,820)	User Fee	1865
Lights	Each		\$25	\$85	\$85	\$60	User Fee	50
Field Prep	Per Field		\$75	\$168	\$100	\$25	User Fee	105
Cleaning / Trash Removal	Each	New	\$126	\$126			User Fee	125
Concession Stand (Based on 7 hours)	Per Hour	New					User Fee	300
Southeast Athletic Complex								
Practice Only								
Resident	Per Hour		\$10	\$35	\$35	\$25	User Fee	30
Non-Resident	Per Hour		\$20	\$35	\$35	\$15	User Fee	50
Game time only-non lighted 1-4hrs								
Deposit	Per Field		\$200	\$350	\$350	\$150	User Fee	250
Resident	Per Hour		\$40			(\$40)	User Fee	60
Non-Resident	Per Hour		\$80			(\$80)	User Fee	100
Game time only-non lighted 4.01-6hrs								

Deposit	Per Field	\$200	\$350	\$350	\$150	User Fee	250
Resident	Per Hour	\$80			(\$80)	User Fee	100
Non-Resident	Per Hour	\$100			(\$100)	User Fee	120
Game time only-non lighted 6.01 + hrs							
Deposit	Per Field	\$200	\$350	\$350	\$150	User Fee	250
Resident	Per Hour	\$120			(\$120)	User Fee	140
Non-Resident	Per Hour	\$140			(\$140)	User Fee	160
Lighted Fields						User Fee	
Resident	Per Field	\$25	\$85	\$85	\$60	User Fee	50
Non-Resident	Per Field	\$50	\$85	\$85	\$35	User Fee	75
Entire SE Park 1-4 hrs							
Deposit	Per Field	\$0				User Fee	0
Resident	Per Field	\$520			(\$520)	User Fee	565
Non-Resident	Per Field	\$1,040			(\$1,040)	User Fee	1085
Entire SE Park 4.01-6 hrs							
Deposit	Per Field	\$0				User Fee	0
Resident	Per Field	\$1,040			(\$1,040)	User Fee	1085
Non-Resident	Per Field	\$1,300			(\$1,300)	User Fee	1345
Entire SE Park over 6 hrs							
Deposit	Per Field	\$200				User Fee	250
Resident	Per Field	\$1,560			(\$1,560)	User Fee	1605
Non-Resident	Per Field	\$1,820			(\$1,820)	User Fee	1865
Lights	Each	\$25	\$85	\$85	\$60	User Fee	50
Field Prep	Per Field	\$75	\$168	\$100	\$25	User Fee	105
Cleaning / Trash Removal	Each	New	\$126	\$126		User Fee	125
Concession Stand (Based on 7 hours)	Per Hour	New				User Fee	300
Pavilion Rentals							
Salem Pav.							
<u>Half day (< 4 hrs.)</u>							
Deposit	Deposit	\$100	\$100	\$100	\$0	User Fee	
Resident	Flat	\$55	\$144	\$75	\$20	User Fee	70
Non-Resident	Flat	\$75	\$144	\$100	\$25	User Fee	90
<u>Full day (4 + hrs.)</u>							
Deposit	Deposit	\$100	\$100	\$100	\$0	User Fee	
Resident	Flat	\$75	\$204	\$115	\$40	User Fee	90
Non-Resident	Flat	\$135	\$204	\$160	\$25	User Fee	150
Gregory Moseley Pav.							
<u>Half day (< 4 hrs.)</u>							
Deposit	Deposit	\$100	\$100	\$100	\$0	User Fee	
Resident	Flat	New	\$129	\$75		User Fee	50
Non-Resident	Flat	New	\$129	\$100		User Fee	70
<u>Full day (4 + hrs.)</u>							
Deposit	Deposit	\$100	\$100	\$100	\$0	User Fee	
Resident	Flat	New	\$174	\$115		User Fee	75
Non-Resident	Flat	New	\$174	\$160		User Fee	135
Browns Mill Pav.							
<u>Half day (< 4 hrs.)</u>							
Deposit	Deposit	\$100	\$100	\$100	\$0	User Fee	
Resident	Flat	\$55	\$135	\$75	\$20	User Fee	70
Non-Resident	Flat	\$75	\$135	\$100	\$25	User Fee	90
<u>Full day (4 + hrs.)</u>							

Deposit	Deposit	\$100	\$100	\$100	\$0	User Fee	
Resident	Flat	\$95	\$187	\$115	\$20	User Fee	90
Non-Resident	Flat	\$135	\$187	\$160	\$25	User Fee	150
Parking lot rental- Browns Mill Rec							
<u>Browns Mill Recreation Center</u>							
Deposit	Deposit	\$100	\$100	\$100	\$0	User Fee	
Resident	Hour	\$10	New	\$75	\$65	User Fee	30
Non-Resident	Hour	\$20	New	\$100	\$80	User Fee	50
Parking lot rental- Fairington							
<u>Fairington Park</u>							
Deposit	Deposit	\$100	\$100	\$100	\$0	User Fee	
Resident	Hour	\$10	New	\$75	\$65	User Fee	30
Non-Resident	Hour	\$20	New	\$100	\$80	User Fee	50
Youth & Adult Athletic Programs							
Men's / Women's Basketball League	Per Team	New	\$1,322	\$650		User Fee	325
Men's Slow Pitch Softball League	Per Team	New	\$1,317	\$650		User Fee	450
Co-Ed Softball League	Per Team	NEW	\$1,317	\$550		User Fee	450
Co-Ed Kickball League	Per Team	New	\$1,317	\$550		User Fee	450
Co-Ed Volleyball League	Per Team	New	\$1,317	\$550		User Fee	400
Flag Football	Per Team	New	\$1,317	\$650		User Fee	225
Youth Basketball Clinics	Per Participant	\$125	\$174	\$175	\$50	User Fee	125
Tumbling	Per Participant	New	\$174	\$175		User Fee	75
Youth Basketball League							
Resident	Per Participant	\$60	\$131	\$100	\$40	User Fee	80
Non-Resident	Per Participant	New	\$131	\$130		User Fee	95
Team Fee	Per Team	New	\$0	\$0		User Fee	250
Youth T-Ball / Baseball League							
Resident	Per Participant	New	\$131	\$100		User Fee	65
Non-Resident	Per Participant	New	\$131	\$130		User Fee	80
Track and Field							
Resident	Per Participant	New	\$131	\$120		User Fee	55
Non-Resident	Per Participant	New	\$131	\$135		User Fee	70
Soccer							
Resident	Per Participant	New	\$131	\$100		User Fee	55
Non-Resident	Per Participant	New	\$131	\$130		User Fee	70
Flag Football							
Resident	Per Participant	New	\$131	\$100		User Fee	80
Non-Resident	Per Participant	New	\$131	\$130		User Fee	95
Lacrosse							
Resident	Per Participant	\$95	\$131	\$100	\$5	User Fee	80
Non-Resident	Per Participant	\$110	\$131	\$130	\$20	User Fee	95
Non-Athletic Programs							
Afterschool Programming							
Resident	Per Participant Week	New	\$275	\$150	\$0	User Fee	65
Non-Resident	Per Participant Week	New	\$131	\$120		User Fee	85
School Break Camps							
Resident	Per Participant Week	New	\$382	\$300		User Fee	110
Non-Resident	Per Participant Week	New	\$131	\$120		User Fee	140
Summer Camp							
Resident	Per Participant per Week	\$60	\$710	\$100	\$40	User Fee	125
Non-Resident	Per Participant per Week	New				User Fee	160

Tap				
Resident	Per Participant Session	New		70
Non-Resident	Per Participant Session	New		90
Hip Hop				
Resident	Per Participant Session	New		65
Non-Resident	Per Participant Session	New		85
Karate				
Resident	Per Participant Session	New		80
Non-Resident	Per Participant Session	New		105
Youth Boxing				
Resident	Per Participant Session	New		75
Non-Resident	Per Participant Session	New		95
Nutrition				
Resident	Per Participant Session	New		45
Non-Resident	Per Participant Session	New		60
Spanish				
Resident	Per Participant Session	New		75
Non-Resident	Per Participant Session	New		95
Sign Language				
Resident	Per Participant Session	New		75
Non-Resident	Per Participant Session	New		95
H.I.T Fitness				
Resident	Per Participant Session	New		65
Non-Resident	Per Participant Session	New		85
Kickboxing				
Resident	Per Participant Session	New		70
Non-Resident	Per Participant Session	New		90
Fencing				
Resident	Per Participant Session	New		90
Non-Resident	Per Participant Session	New		115
Barre				
Resident	Per Participant Session	New		65
Non-Resident	Per Participant Session	New		85
Cardio Jam				
Resident	Per Participant Session	New		55
Non-Resident	Per Participant Session	New		70
Line Dancing				
Resident	Per Participant Session	New		50
Non-Resident	Per Participant Session	New		65
Water Aerobics				
Resident	Per Participant Session	New		60
Non-Resident	Per Participant Session	New		80
Aqua Zumba				
Resident	Per Participant Session	New		65
Non-Resident	Per Participant Session	New		85
Tabata				
Resident	Per Participant Session	New		60
Non-Resident	Per Participant Session	New		80
Gymnastics				
Resident	Per Participant Session	New		85
Non-Resident	Per Participant Session	New		110

Tumbling				
Resident	Per Participant Session	New		75
Non-Resident	Per Participant Session	New		95
Jazz				
Resident	Per Participant Session	New		70
Non-Resident	Per Participant Session	New		90
Pilates				
Resident	Per Participant Session	New		65
Non-Resident	Per Participant Session	New		85
Stretch/Mobility				
Resident	Per Participant Session	New		50
Non-Resident	Per Participant Session	New		65
Yoga				
Resident	Per Participant Session	New		60
Non-Resident	Per Participant Session	New		80
Chair Yoga				
Resident	Per Participant Session	New		45
Non-Resident	Per Participant Session	New		60
Cycle (Spin)				
Resident	Per Participant Session	New		70
Non-Resident	Per Participant Session	New		90
Zumba				
Resident	Per Participant Session	New		55
Non-Resident	Per Participant Session	New		70
Tai Chi				
Resident	Per Participant Session	New		60
Non-Resident	Per Participant Session	New		80
Mediation				
Resident	Per Participant Session	New		40
Non-Resident	Per Participant Session	New		55
Boxing				
Resident	Per Participant Session	New		75
Non-Resident	Per Participant Session	New		95
City Events				
Vendor (non-food) One day fee		New		\$50
Annual vendor pass		New		150
Food Truck Fee (one day city sponsored events)		New		



CITY COUNCIL AGENDA ITEM

SUBJECT: Code Enforcement Update

AGENDA SECTION: *(check all that apply)*

- PRESENTATION** **PUBLIC HEARING** **CONSENT AGENDA** **OLD BUSINESS**
 NEW BUSINESS **OTHER, PLEASE STATE: DISCUSSION**
-

CATEGORY: *(check all that apply)*

- ORDINANCE** **RESOLUTION** **CONTRACT** **POLICY** **STATUS REPORT**
 OTHER, PLEASE STATE: DISCUSSION
-

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

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

Current Work Session: Monday, June 8, 2026

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

SUBMITTED BY: Shawanna Qawiy, Division Director Community Development

PRESENTER: Shawanna Qawiy, Division Director Community Development

PURPOSE: To provide an update on the work related matters of the Code Enforcement Division.

FACTS: The Code Enforcement Division is a part of the Community Development Division. With 10 code enforcement officers their main duties are to maintain and enforce compliance within each city district and work collaboratively with the business owners and residences to make sure all are in compliance with the codes and ordinances of the City of Stonecrest.

OPTIONS: Other - Discussion and Update

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

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.



CITY COUNCIL AGENDA ITEM

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



CITY COUNCIL AGENDA ITEM

SUBJECT: Zoning Ordinance and Overlay Update

AGENDA SECTION: *(check all that apply)*

- PRESENTATION** **PUBLIC HEARING** **CONSENT AGENDA** **OLD BUSINESS**
 - NEW BUSINESS** **OTHER, PLEASE STATE: DISCUSSION**
-

CATEGORY: *(check all that apply)*

- ORDINANCE** **RESOLUTION** **CONTRACT** **POLICY** **STATUS REPORT**
 - OTHER, PLEASE STATE: DISCUSSION**
-

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, June 8, 2026

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

SUBMITTED BY: Shawanna Qawiy, Division Director Community Development

PRESENTER: Shawanna Qawiy, Division Director Community Development

PURPOSE: The purpose of this update is to provide and update on the status and discuss public feedback and comments related to the impending Stonecrest Zoning Ordinance and Overlay Update.

FACTS: The City of Stonecrest has conducted several stakeholder committee and public meetings. During these meetings, staff has received feedback and edit recommendations to consider. Staff is presenting an overview of the comments under consideration for discussion.

OPTIONS: Other - Review and Discuss

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

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.



CITY COUNCIL AGENDA ITEM

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