



## CITY OF STONECREST, GEORGIA

### CITY COUNCIL WORK SESSION – AGENDA

3120 Stonecrest Blvd., Stonecrest, GA 30038

Monday, February 09, 2026 at 6:00 PM

*Mayor Jazzmin Cobble*

*Mayor Pro Tem Tara Graves - District 1      Council Member Terry Fye - District 2*

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

*Council Member Karmesha Smith- District 5*

#### Citizen Access:

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

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

#### **III. AGENDA DISCUSSION ITEMS**

- a. For Discussion** - FY2025 Year End Financial Report - *Lakeisha Gaines, Finance Director*
- b. For Discussion** - City of Stonecrest 2022 Annual Audit -*Tara Graves, Mayor Pro Tem and Tabb & Tabb, LLC*
- c. For Discussion** - Finance Department Operational Assessment (PFM Group Consulting) - *Michael McCoy, Deputy City Manager and Sarah Schirmer, PFM Group Consulting*
- d. For Discussion** - Georgia Power Construction Related Agreements for Electrical Chargers at 4929 Browns Mill Road - *Michael McCoy, Deputy City Manager & Hari Karikaran, City Engineer*
- e. For Discussion** - Matrix Fee Schedule - *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: FY2025 Year End Financial Report**

**AGENDA SECTION:** *(check all that apply)*

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

**CATEGORY:** *(check all that apply)*

☐ **ORDINANCE** ☐ **RESOLUTION** ☐ **CONTRACT** ☐ **POLICY** ☒ **STATUS REPORT**  
☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

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

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

**Current Work Session:** Monday, February 9, 2026

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

**SUBMITTED BY:** Lakeisha Gaines, Finance Director

**PRESENTER:** Lakeisha Gaines, Finance Director

**PURPOSE:** Present a Year-To-Date report for Fiscal Year ending December 31, 2025

**FACTS:**

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

**RECOMMENDED ACTION:** Click or tap here to enter text.

**ATTACHMENTS:**

- (1) Attachment 1 - Powerpoint Presentation
- (2) Attachment 2 - Decemeber 2025 Revenue All Funds Budget Report
- (3) Attachment 3 - Decemeber 2025 Expense All Funds Budget Report
- (4) Attachment 4 - Click or tap here to enter text.
- (5) Attachment 5 - Click or tap here to enter text.

# Year End FY 2025

Financial Report  
February 9, 2025



# FINANCE SUMMARY

---

Item III. a.

This report is an account of financials for FY 2025

- 💰 YTD Totals
  - 💰 YTD Revenues
    - 💰 FY25 vs FY24
  - 💰 YTD Expenditures
    - 💰 FY25 vs FY24
- 💰 FY25 Capital Projects
  - 💰 Court Revenue
- 💰 FY25 Capital Projects
  - 💰 SPLOST I
  - 💰 SPLOST II
- 💰 Department Accomplishments

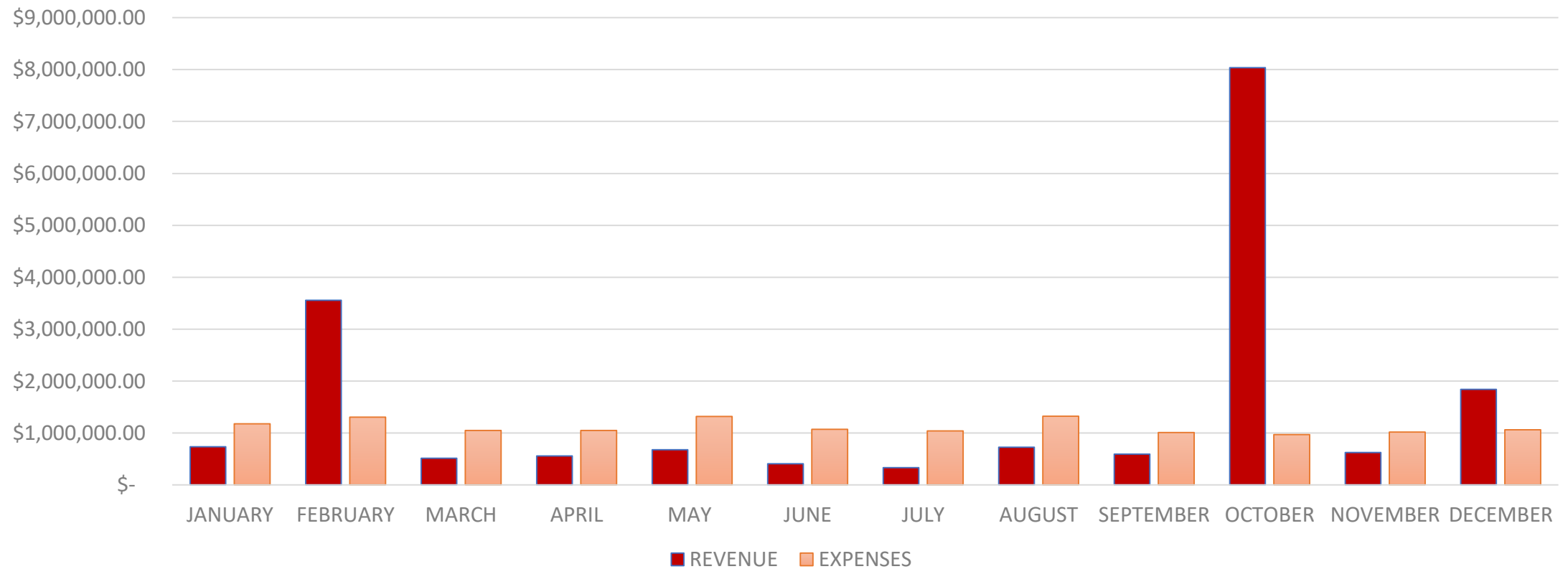
# FY25 MONTHLY ACTIVITY OF REV & EXP

## GENERAL FUND BEGINNING FUND BALANCE

| Revenue              | CATEGORY                      | Budget       | ACTUAL<br>JANUARY | ACTUAL<br>FEGRUARY | ACTUAL<br>MARCH | ACTUAL<br>APRIL | ACTUAL<br>MAY  | ACTUAL<br>JUNE | ACTUAL<br>JULY | ACTUAL<br>AUGUST | ACTUAL<br>SEPTEMBER | ACTUAL<br>OCTOBER | ACTUAL<br>NOVEMBER | ACTUAL<br>DECEMBER | ACTUAL<br>YTD   |
|----------------------|-------------------------------|--------------|-------------------|--------------------|-----------------|-----------------|----------------|----------------|----------------|------------------|---------------------|-------------------|--------------------|--------------------|-----------------|
| 31                   | Taxes                         | \$15,298,000 | \$585,444.94      | \$3,349,828.31     | \$394,443.64    | \$445,299.74    | \$523,667.24   | \$315,623.15   | \$239,582.44   | \$630,734.50     | \$498,773.42        | \$7,956,250.41    | \$555,004.02       | \$1,538,050.28     | \$17,032,702.09 |
| 32                   | Licenses and Permits          | \$1,081,100  | \$95,865.95       | \$137,866.01       | \$29,598.06     | \$30,852.81     | \$95,221.63    | \$23,644.59    | \$30,367.00    | \$34,191.54      | \$33,224.05         | \$29,874.73       | \$114,468.89       | \$155,093.69       | \$810,268.95    |
| 33                   | Intergovernmental Reve        | \$0          | \$0.00            | \$0.00             | \$0.00          | \$0.00          | \$0.00         | \$0.00         | \$0.00         | \$0.00           | \$0.00              | \$0.00            | \$0.00             | \$0.00             | \$0.00          |
| 34                   | Charges for Services          | \$608,200    | \$25,718.00       | \$33,683.98        | \$43,292.23     | \$51,164.46     | \$34,129.28    | \$39,549.73    | \$35,866.35    | \$35,485.89      | \$32,725.39         | \$36,560.03       | \$33,172.16        | \$39,316.08        | \$440,663.58    |
| 35                   | Fines and Forfeitures         | \$37,000     | \$7,965.00        | \$4,146.99         | \$3,555.00      | \$5,452.70      | \$1,630.00     | \$4,941.65     | \$2,078.00     | \$295.00         | \$4,975.00          | \$0.00            | \$0.00             | \$0.00             | \$35,039.34     |
| 36                   | Investment Income             | \$157,000    | \$17,562.41       | \$14,238.27        | \$11,452.85     | \$14,606.48     | \$13,774.48    | \$14,408.42    | \$13,794.02    | \$14,207.68      | \$14,224.10         | \$13,343.14       | \$14,028.09        | \$13,434.29        | \$169,074.23    |
| 38                   | Miscellaneous Revenue         | \$0          | \$4,164.73        | \$16,800.00        | \$33,845.00     | \$13,460.00     | \$10,065.00    | \$9,600.00     | \$13,564.50    | \$10,022.07      | \$9,054.34          | \$0.00            | \$0.00             | \$95,157.19        | \$215,732.83    |
| 39                   | Other Financing Source:       | \$415,300    | \$0.00            | \$0.00             | \$0.00          | \$0.00          | \$0.00         | \$0.00         | \$0.00         | \$0.00           | \$0.00              | \$0.00            | \$0.00             | \$0.00             | \$0.00          |
| ACTUAL REVENUE TOTAL |                               | \$17,596,600 | \$736,721.03      | \$3,556,563.56     | \$516,186.78    | \$560,836.19    | \$678,487.63   | \$407,767.54   | \$335,252.31   | \$724,936.68     | \$592,976.30        | \$8,036,028.31    | \$716,673.16       | \$1,841,051.53     | \$18,703,481.02 |
| <b>Expenses</b>      |                               |              |                   |                    |                 |                 |                |                |                |                  |                     |                   |                    |                    |                 |
| 51                   | Personnel Services            | \$9,496,000  | \$869,407.77      | \$604,678.92       | \$605,112.14    | \$586,695.82    | \$567,432.66   | \$596,343.34   | \$624,587.73   | \$858,726.67     | \$575,529.09        | \$575,757.75      | \$683,415.65       | \$595,518.35       | \$7,743,205.89  |
| 52                   | Purchased/Contracted Services | \$5,598,900  | \$233,923.14      | \$606,127.15       | \$340,262.33    | \$308,726.69    | \$574,596.85   | \$390,801.63   | \$363,658.90   | \$343,901.82     | \$264,781.61        | \$171,445.47      | \$197,310.15       | \$384,194.52       | \$4,179,730.26  |
| 53                   | Supplies                      | \$1,230,300  | \$72,235.73       | \$67,733.30        | \$30,334.24     | \$106,988.22    | \$99,267.84    | \$70,782.20    | \$40,646.69    | \$72,799.82      | \$107,634.79        | \$91,043.03       | \$118,083.05       | \$59,534.79        | \$937,083.70    |
| 54                   | Capital Outlay                | \$482,000    | \$1,133.78        | \$16,593.10        | \$64,810.57     | \$45,129.85     | \$72,327.67    | \$7,092.51     | \$6,016.78     | \$42,460.50      | \$30,373.22         | \$109,445.57      | \$21,849.64        | \$21,781.50        | \$439,014.69    |
| 57                   | Other Costs                   | \$386,000    | \$20.00           | \$11,379.32        | \$7,070.27      | \$3,257.09      | \$5,735.17     | \$6,013.48     | \$4,896.48     | \$3,907.63       | \$32,446.74         | \$20,680.85       | \$0.00             | \$0.00             | \$95,407.03     |
| 58                   | Debt Service                  | \$383,200    | \$0.00            | \$0.00             | \$0.00          | \$0.00          | \$0.00         | \$0.00         | \$0.00         | \$0.00           | \$0.00              | \$0.00            | \$0.00             | \$0.00             | \$0.00          |
| ACTUAL EXPENSE TOTAL |                               | \$17,576,400 | \$1,176,720.42    | \$1,306,511.79     | \$1,047,589.55  | \$1,050,797.67  | \$1,319,360.19 | \$1,071,033.16 | \$1,039,806.58 | \$1,321,796.44   | \$1,010,765.45      | \$968,372.67      | \$1,020,658.49     | \$1,061,029.16     | \$13,394,441.57 |

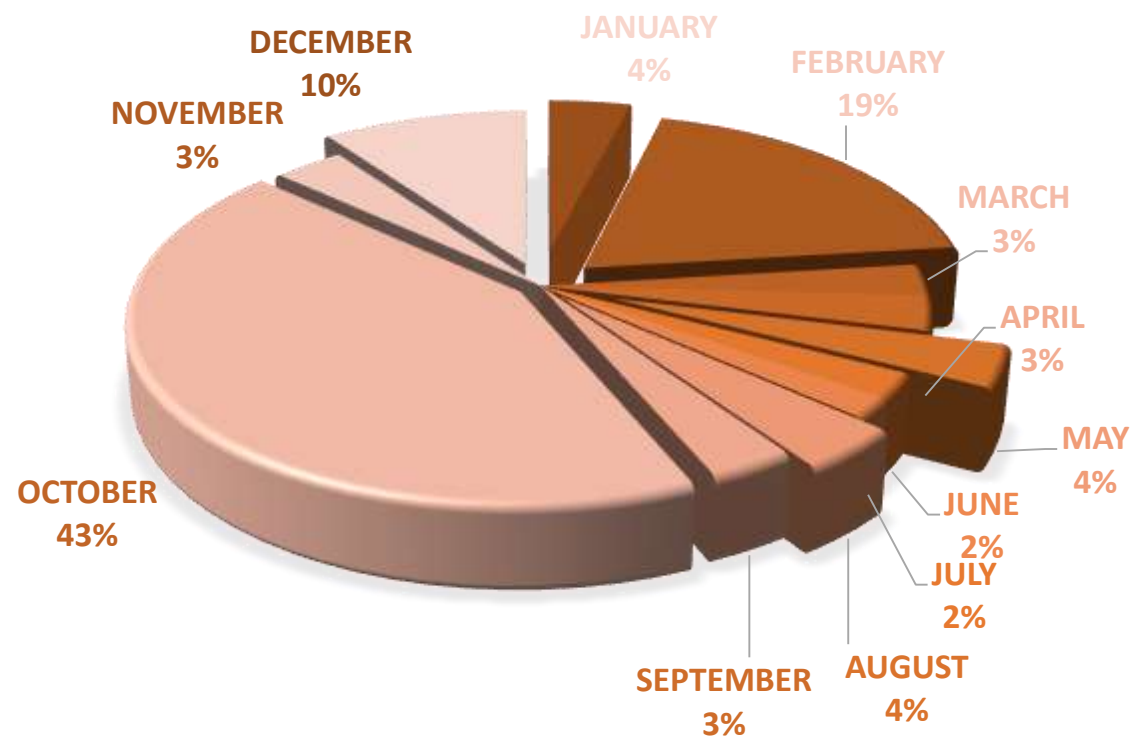
# FY25 MONTHLY ACTIVITY OF REV & EXP

## MONTH BY MONTH ACTIVITY

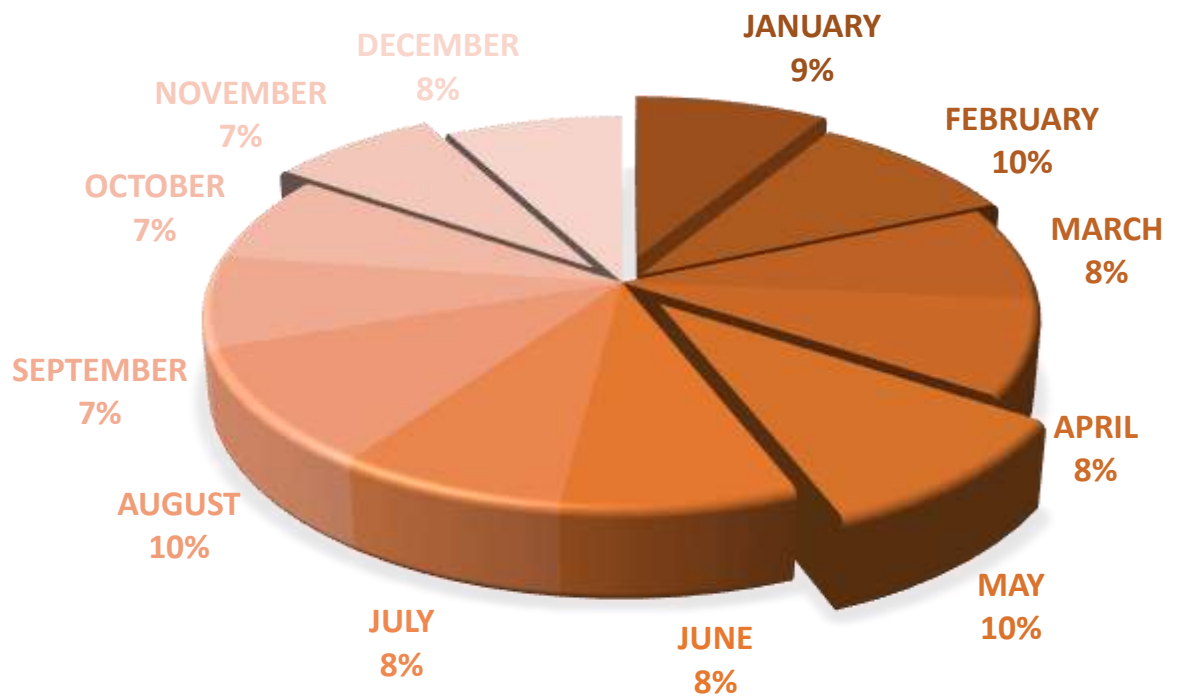


# FY 25 MONTHLY ACTIVITY OF REVENUE

FY 25 REVENUE



FY 25 EXPENSES

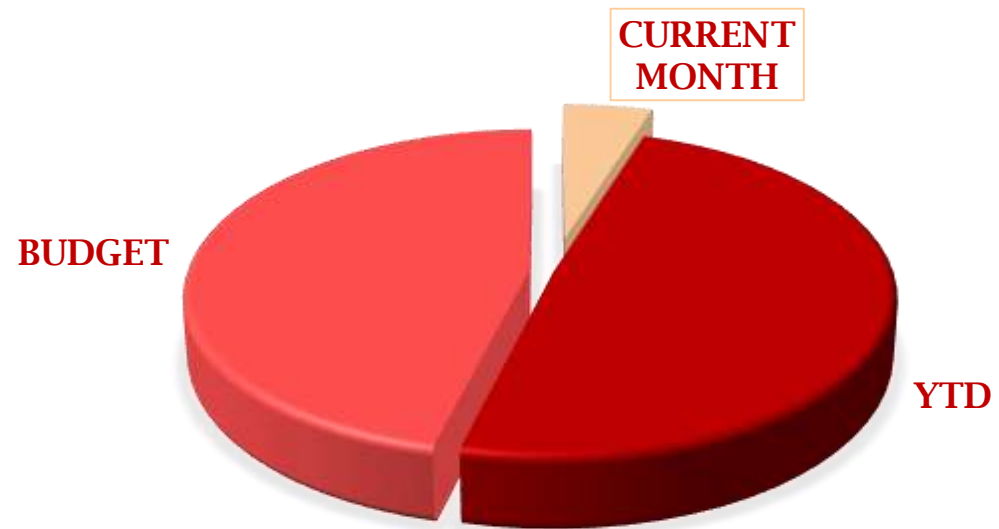




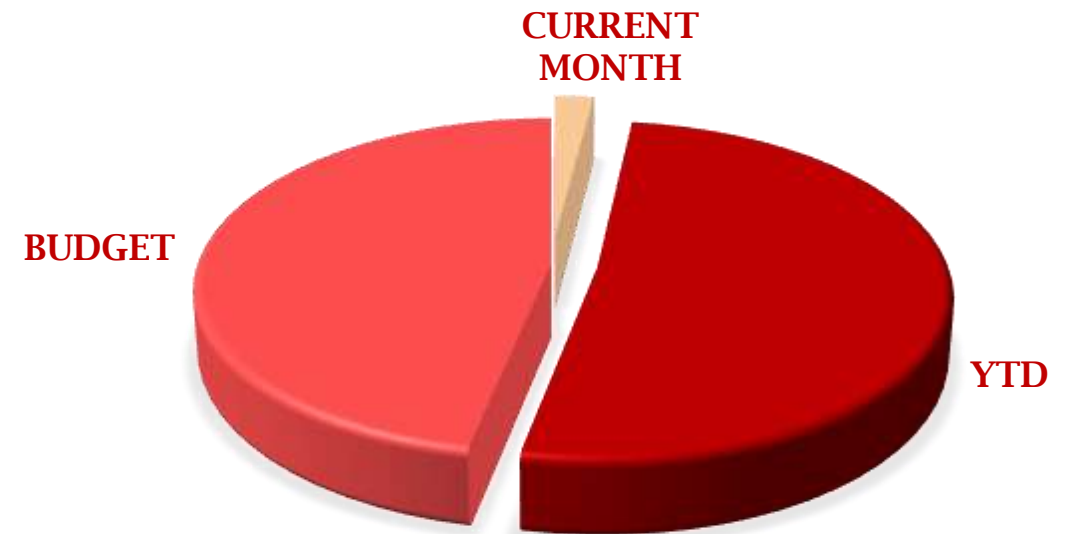
# GENERAL FUND FY25 VS FY24 REVENUES

| GF           | REVENUES                   | Dec-25<br>CURRENT MONTH<br>ACTUALS | FY 2025<br>CURRENT YTD<br>ACTUALS | FY 2025<br>CURRENT<br>BUDGET | BUDGET TO ACTUAL<br>VARIANCE<br>CURRENT YEAR | Dec-24<br>PRIOR MONTH<br>ACTUALS | FY 2024<br>PRIOR YTD<br>ACTUAL | FY 2024<br>PRIOR<br>BUDGET |
|--------------|----------------------------|------------------------------------|-----------------------------------|------------------------------|--|----------------------------------|--------------------------------|----------------------------|
| 100          |                            |                                    |                                   |                              |  |                                  |                                |                            |
| 31           | TAXES                      | 1,538,050.28                       | 17,032,702.09                     | 15,295,300.00                | (1,737,402.09)                               | 1,179,948.88                     | 16,381,040.68                  | 13,948,796.00              |
| 32           | LICENSES AND PERMITS       | 155,093.69                         | 810,268.95                        | 1,081,100.00                 | 270,831.05                                   | 188,879.27                       | 1,022,250.02                   | 1,036,000.00               |
| 33           | INTERGOVERNMENTAL REVENUES | -                                  | -                                 | -                            | -  | (149,056.50)                     | (2,500.00)                     | 626,960.00                 |
| 34           | CHARGES FOR SERVICES       | 39,316.08                          | 440,663.58                        | 608,200.00                   | 167,536.42                                   | 32,740.55                        | 412,591.64                     | 500,600.00                 |
| 35           | FINES AND FORFEITURES      | -                                  | 35,039.34                         | 37,000.00                    | 1,960.66                                     | 114,304.50                       | 133,108.50                     | 31,500.00                  |
| 36           | INVESTMENT INCOME          | 13,434.29                          | 169,074.23                        | 157,000.00                   | (12,074.23)                                  | 16,563.81                        | 264,424.10                     | 50,000.00                  |
| 38           | MISCELLANEOUS REVENUE      | 95,157.19                          | 215,732.83                        | -                            | (215,732.83)                                 | (659,929.33)                     | 23,603.72                      | -                          |
| 39           | OTHER FINANCING USES       | -                                  | -                                 | 417,800.00                   | 417,800.00                                   | -                                | 2,547.52                       | 415,250.00                 |
| GENERAL FUND |                            | <u>1,841,051.53</u>                | <u>18,703,481.02</u>              | <u>17,596,400.00</u>         | <u>(1,107,081.02)</u>                        | <u>723,451.18</u>                | <u>18,237,066.18</u>           | <u>16,609,106.00</u>       |

## FY 2025 REVENUE



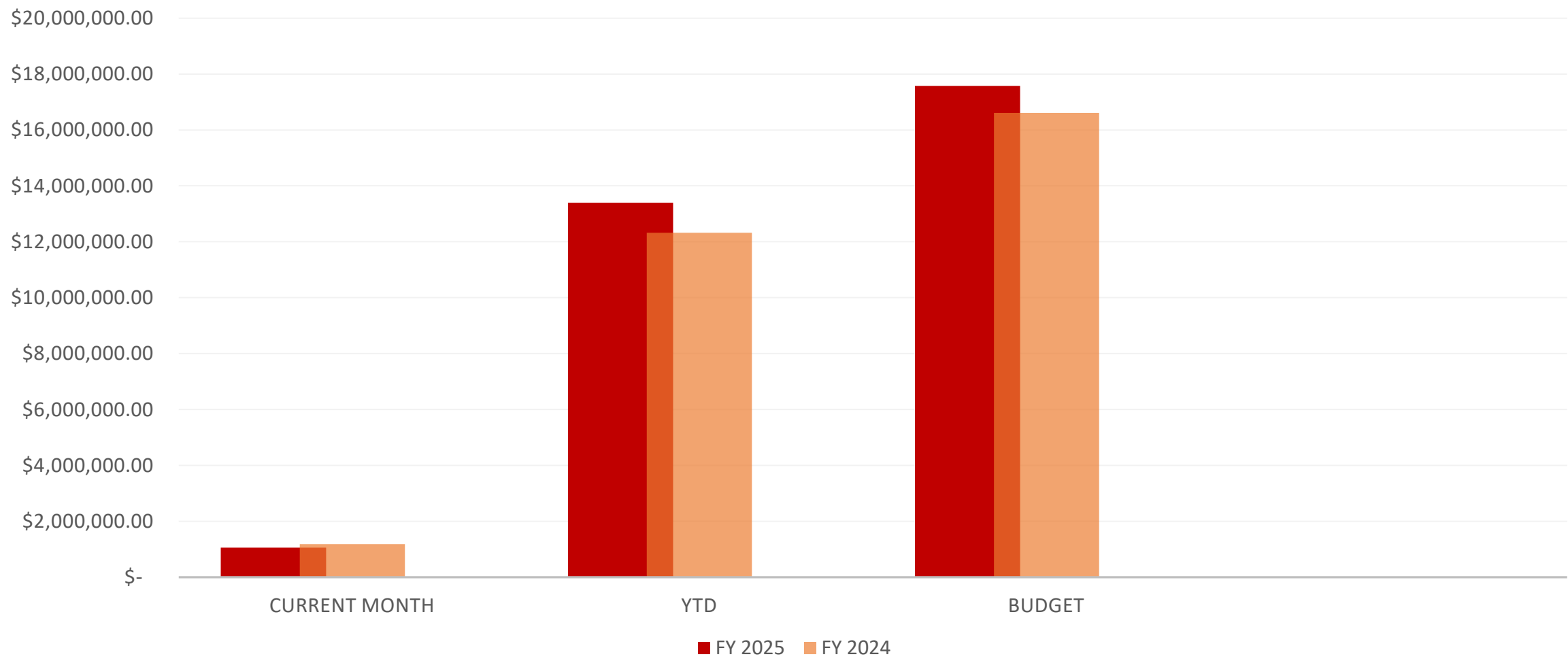
## FY 2024 REVENUE



# FY 2025 VS FY 2024 EXPENDITURES

| GF                  | EXPENDITURES                  | Dec-25<br>CURRENT MONTH<br>ACTUALS | FY 2025<br>CURRENT YTD<br>ACTUALS | FY 2025<br>CURRENT<br>BUDGET | BUDGET TO ACTUAL<br>VARIANCE<br>CURRENT YEAR | Dec-24<br>PRIOR MONTH<br>ACTUALS | FY 2024<br>PRIOR YTD<br>ACTUAL | FY 2024<br>PRIOR<br>BUDGET |
|---------------------|-------------------------------|------------------------------------|-----------------------------------|------------------------------|--|----------------------------------|--------------------------------|----------------------------|
| 100                 |                               |                                    |                                   |                              |  |                                  |                                |                            |
| 1000                | NO DEPARTMENT                 | -                                  | 93,699.49                         | -                            | (93,699.49)                                  | -                                | -                              | -                          |
| 1300                | EXECUTIVE                     | -                                  | -                                 | -                            | -  | -                                | 60,088.32                      | -                          |
| 1310                | GOVERNING BODY                | 32,129.48                          | 330,750.82                        | 529,100.00                   | 198,349.18                                   | 30,135.83                        | 321,459.17                     | 486,553.00                 |
| 1320                | CITY MANAGER                  | 57,006.34                          | 758,084.88                        | 860,300.00                   | 102,215.12                                   | 38,837.95                        | 481,567.64                     | 842,723.00                 |
| 1330                | CITY CLERK                    | 49,284.43                          | 304,824.58                        | 509,300.00                   | 204,475.42                                   | 39,241.63                        | 365,010.08                     | 454,352.00                 |
| 1510                | FINANCIAL ADMINISTRATION      | 120,638.80                         | 1,397,090.71                      | 2,177,300.00                 | 780,209.29                                   | 101,782.18                       | 1,013,192.24                   | 2,238,470.00               |
| 1530                | LEGAL                         | -                                  | 666,792.37                        | 750,000.00                   | 83,207.63                                    | 151,589.57                       | 847,311.07                     | 600,000.00                 |
| 1535                | GIS / IT                      | 117,156.96                         | 632,995.45                        | 692,500.00                   | 59,504.55                                    | 140,518.00                       | 691,483.14                     | 795,486.00                 |
| 1540                | HUMAN RESOURCES               | 33,321.78                          | 484,890.72                        | 495,300.00                   | 10,409.28                                    | (25,141.73)                      | 455,110.90                     | 481,788.00                 |
| 1560                | INTERNAL AUDIT                | -                                  | -                                 | 149,400.00                   | 149,400.00                                   | -                                | 1,799.80                       | 75,000.00                  |
| 1565                | FACILITIES                    | 54,509.76                          | 656,136.78                        | 405,500.00                   | (250,636.78)                                 | 8,791.63                         | 567,382.53                     | 376,700.00                 |
| 1570                | COMMUNICATIONS                | 54,815.86                          | 595,210.85                        | 891,000.00                   | 295,789.15                                   | 62,559.54                        | 417,737.24                     | 708,472.00                 |
| 1575                | ENGINEERING                   | 50,634.40                          | 743,341.42                        | 1,077,000.00                 | 333,658.58                                   | 126,317.32                       | 776,490.62                     | 990,576.00                 |
| 1595                | GENERAL ADMINISTRATION        | 27,557.69                          | 638,540.66                        | 719,800.00                   | 81,259.34                                    | 72,511.38                        | 663,215.21                     | 661,250.00                 |
| 2650                | MUNICIPAL COURT               | 32,765.75                          | 328,538.37                        | 456,200.00                   | 127,661.63                                   | 39,748.02                        | 335,824.96                     | 370,683.00                 |
| 3100                | PUBLIC SAFETY                 | -                                  | 223.02                            | 210,400.00                   | 210,176.98                                   | -                                | 14,270.42                      | 237,253.00                 |
| 6120                | PARTICIPANT RECREATION        | -                                  | -                                 | -                            | -  | -                                | 4,056.25                       | -                          |
| 6210                | PARKS & RECREATION            | 210,731.90                         | 3,056,330.57                      | 3,776,000.00                 | 719,669.43                                   | 203,760.82                       | 2,948,843.82                   | 4,029,198.00               |
| 7200                | PROTECTIVE INSPECTION         | -                                  | 18,813.88                         | -                            | (18,813.88)                                  | 7,693.33                         | 21,635.94                      | -                          |
| 7210                | PROTECTIVE INSPECTION ADMINIS | -                                  | -                                 | -                            | -  | -                                | 33.00                          | -                          |
| 7220                | BUILDING INSPECTION           | 27,060.71                          | 392,498.01                        | 559,200.00                   | 166,701.99                                   | 42,179.37                        | 489,624.53                     | 567,304.00                 |
| 7410                | PLANNING & ZONING             | 104,020.20                         | 1,145,142.08                      | 1,712,800.00                 | 567,657.92                                   | 71,186.67                        | 953,864.81                     | 1,289,436.00               |
| 7420                | CODE ENFORCEMENT              | 75,322.68                          | 902,860.59                        | 1,011,700.00                 | 108,839.41                                   | 53,368.21                        | 609,574.48                     | 839,051.00                 |
| 7500                | ECONOMIC DEVELOPMENT          | 14,072.42                          | 247,656.32                        | 593,600.00                   | 345,943.68                                   | 16,348.17                        | 283,619.73                     | 564,811.00                 |
| 7520                | BUSINESS DEVELOPMENT          | -                                  | -                                 | -                            | -  | -                                | (1.98)                         | -                          |
| 9000                | OTHER FINANCING USES          | -                                  | 20.00                             | -                            | (20.00)                                      | -                                | 170.00                         | -                          |
| <b>GENERAL FUND</b> |                               | <b>1,061,029.16</b>                | <b>13,394,441.57</b>              | <b>17,576,400.00</b>         | <b>4,181,958.43</b>                          | <b>1,181,427.89</b>              | <b>12,323,363.92</b>           | <b>16,609,106.00</b>       |

# FY 25 VS FY 24 EXPENSES

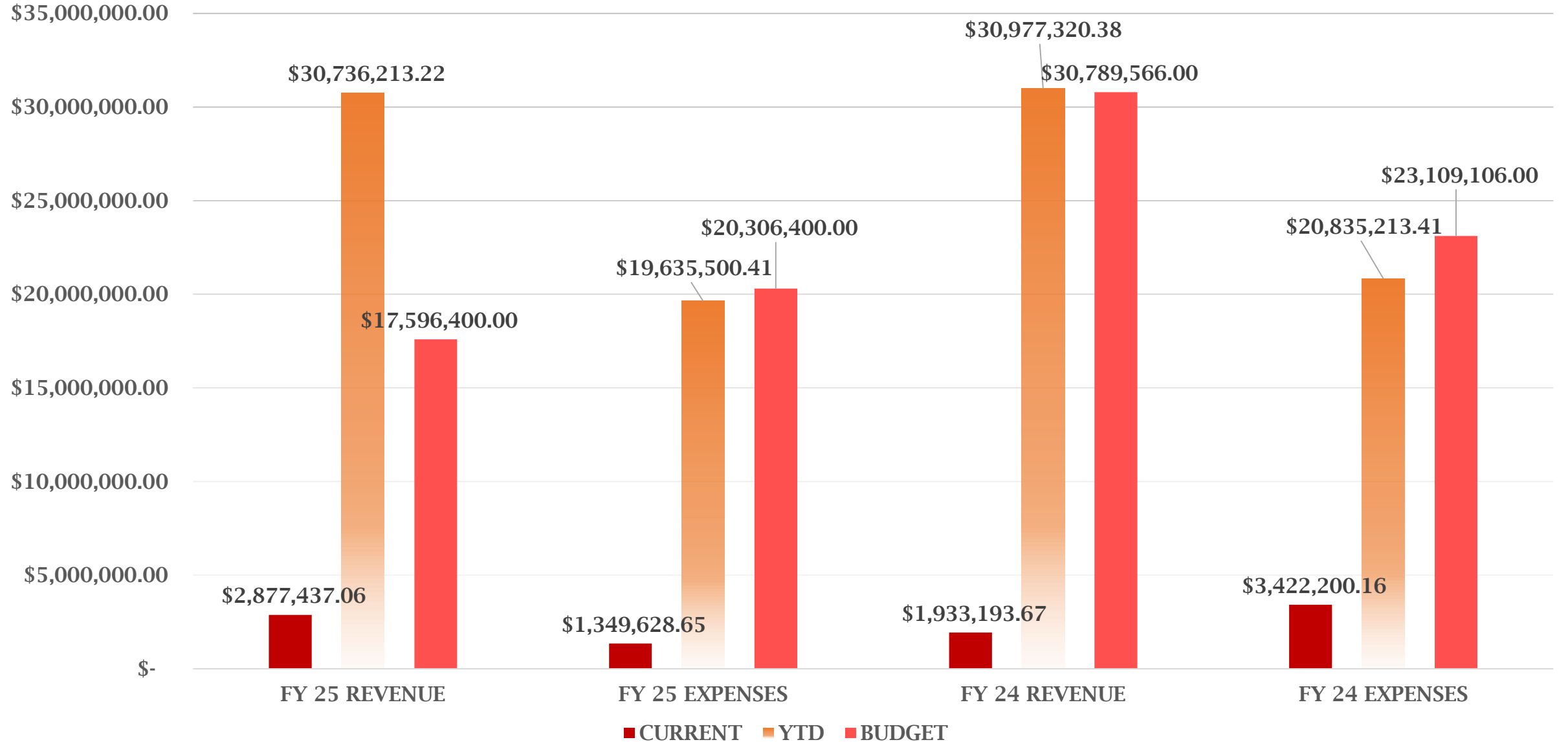


# FY25 VS FY24 REV AND EXP BY FUND

| ACCOUNT DESCRIPTION                    | Dec-25<br>CURRENT MONTH<br>ACTUALS | FY 2025<br>CURRENT YTD<br>ACTUALS | FY 2025<br>CURRENT<br>BUDGET | BUDGET TO ACTUAL<br>VARIANCE<br>CURRENT YEAR | Dec-24<br>PRIOR MONTH<br>ACTUALS | FY 2024<br>PRIOR YTD<br>ACTUAL | FY 2024<br>PRIOR<br>BUDGET |
|--|------------------------------------|-----------------------------------|------------------------------|--|----------------------------------|--------------------------------|----------------------------|
| 100 - GENERAL FUND                     | 1,841,051.53                       | 18,703,481.02                     | 17,596,400.00                | (1,107,081.02)                               | 723,451.18                       | 18,237,066.18                  | 16,609,106.00              |
| 221 - COVID 19 RELIEF FUND             | 900.00                             | 3,000.00                          |                              |  | -                                | 100.00                         | -                          |
| 230 - ARPA AMERICAN RESCUE PLAN ACT    | -                                  | -                                 | -                            | -  | -                                | -                              | 2,500,000.00               |
| 260 - TREE FUND                        | -                                  | 2,300.00                          | -                            | (2,300.00)                                   | -                                | -                              | -                          |
| 275 - HOTEL MOTEL                      | 50,135.84                          | 924,556.59                        | -                            | (924,556.59)                                 | 70,976.17                        | 1,025,496.38                   | 1,100,000.00               |
| 300 - CAPITAL PROJECTS FUND            | -                                  | 7,671,134.33                      | -                            | (7,671,134.33)                               | 927,525.71                       | 10,888,752.93                  | 10,580,460.00              |
| 321 - SPLOST II                        | 917,420.69                         | 2,742,681.81                      | -                            | (2,742,681.81)                               |                                  |                                |                            |
| 340 - GRANT FUND                       | -                                  | 5,250.00                          | -                            | (5,250.00)                                   | -                                | 5,000.00                       | -                          |
| 745 - MUNICIPAL COURT                  | 41,481.00                          | 60,486.06                         | -                            | (60,486.06)                                  | -                                | -                              | -                          |
| 801 - STONECREST DEVELOPMENT AUTHORITY | -                                  | -                                 | -                            | -  | -                                | -                              | -                          |
| 804 - STONECREST URA                   | 26,448.00                          | 623,323.41                        | -                            | (623,323.41)                                 | 211,240.61                       | 820,904.89                     | -                          |
| <b>REVENUE</b>                         | <b>2,877,437.06</b>                | <b>30,736,213.22</b>              | <b>17,596,400.00</b>         | <b>(13,136,813.22)</b>                       | <b>1,933,193.67</b>              | <b>30,977,320.38</b>           | <b>30,789,566.00</b>       |
|  |                                    |                                   |                              |  |                                  |                                |                            |
| 100 - GENERAL FUND                     | 1,061,029.16                       | 13,394,441.57                     | 17,576,400.00                | 4,181,958.43                                 | 1,181,427.89                     | 12,323,363.92                  | 16,609,106.00              |
| 221 - COVID 19 RELIEF FUND             | -                                  | -                                 | -                            |  | -                                | 121.37                         | -                          |
| 230 - ARPA AMERICAN RESCUE PLAN ACT    | 113,378.37                         | 663,034.77                        | -                            | (663,034.77)                                 | 71,718.90                        | 745,560.34                     | 2,500,000.00               |
| 260 - TREE FUND                        | -                                  | 8,132.50                          | -                            | (8,132.50)                                   | -                                | -                              | -                          |
| 275 - HOTEL MOTEL                      | 33,267.01                          | 399,890.71                        | 1,100,000.00                 | 700,109.29                                   | 41,011.80                        | 436,132.65                     | 1,100,000.00               |
| 300 - CAPITAL PROJECTS FUND            | 145,018.63                         | 5,109,157.34                      | 1,630,000.00                 | (3,479,157.34)                               | 2,115,469.07                     | 7,030,262.56                   | 2,900,000.00               |
| 340 - GRANT FUND                       | 100.00                             | 4,533.71                          | -                            | (4,533.71)                                   | -                                | -                              | -                          |
| 745 - MUNICIPAL COURT                  | -                                  | -                                 | -                            | -  | (5,500.00)                       | -                              | -                          |
| 801 - STONECREST DEVELOPMENT AUTHORITY | (3,200.00)                         | 13,704.00                         | -                            | (13,704.00)                                  | -                                | -                              | -                          |
| 804 - STONECREST URA                   | 35.48                              | 42,605.81                         | -                            | (42,605.81)                                  | 18,072.50                        | 299,772.57                     | -                          |
| <b>EXPENDITURES</b>                    | <b>1,349,628.65</b>                | <b>19,635,500.41</b>              | <b>20,306,400.00</b>         | <b>670,899.59</b>                            | <b>3,422,200.16</b>              | <b>20,835,213.41</b>           | <b>23,109,106.00</b>       |
|  |                                    |                                   |                              |  |                                  |                                |                            |
| <b>EXCESS REVENUES (EXPENDITURES)</b>  | <b>1,527,808.41</b>                | <b>11,100,712.81</b>              | <b>(2,710,000.00)</b>        | <b>(13,807,712.81)</b>                       | <b>(1,489,006.49)</b>            | <b>10,142,106.97</b>           | <b>7,680,460.00</b>        |

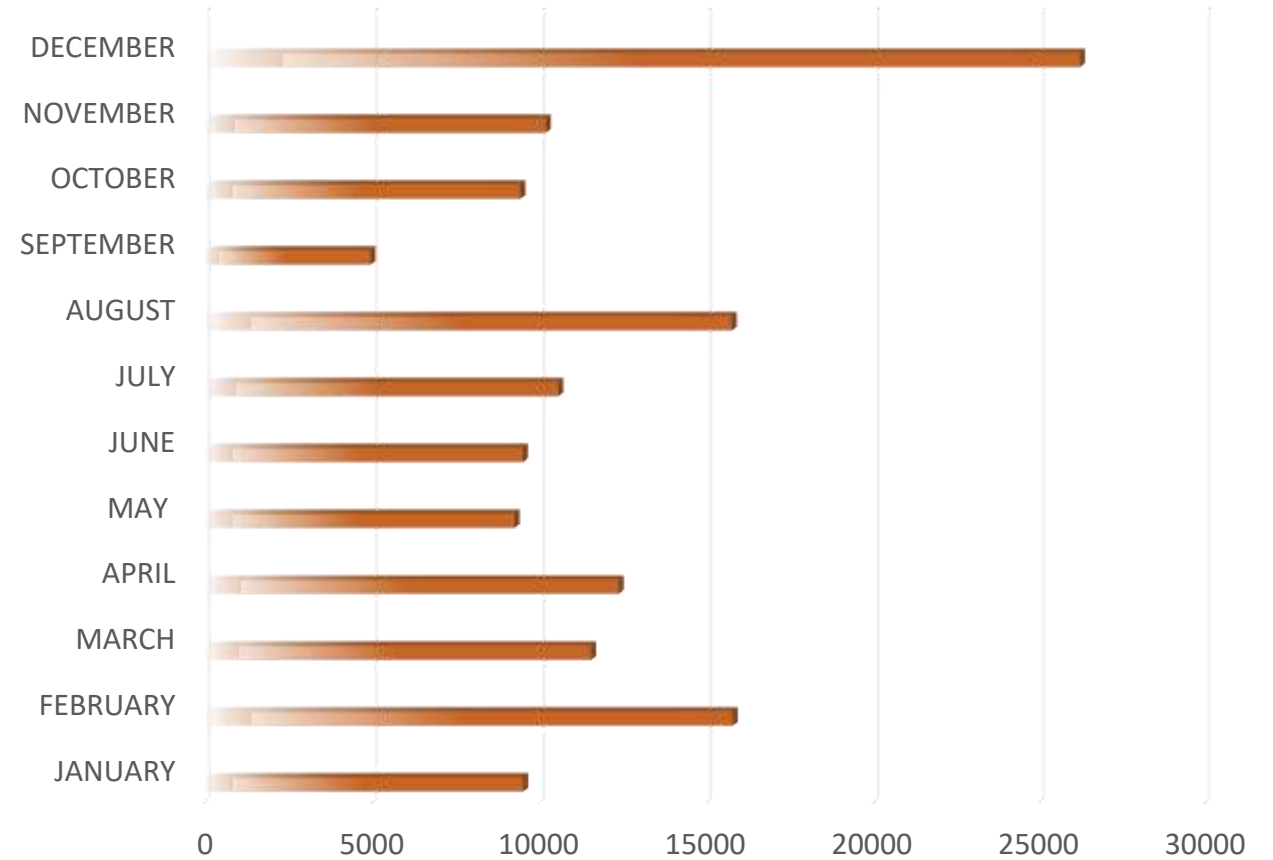
# FY25 VS FY 24 REVENUE AND EXPENSES

Item III. a.



# FY 25 COURT REVENUE

| MONTH        | AMOUNT               |
|--------------|----------------------|
| JANUARY      | \$ 9,526.17          |
| FEBRUARY     | \$ 15,795.00         |
| MARCH        | \$ 11,560.59         |
| APRIL        | \$ 12,387.52         |
| MAY          | \$ 9,272.00          |
| JUNE         | \$ 9,518.15          |
| JULY         | \$ 10,580.23         |
| AUGUST       | \$ 15,765.30         |
| SEPTEMBER    | \$ 4,975.00          |
| OCTOBER      | \$ 9,443.60          |
| NOVEMBER     | \$ 10,205.06         |
| DECEMBER     | \$ 26,240.02         |
| <b>TOTAL</b> | <b>\$ 145,268.64</b> |



# FY 25 CAPITAL EXPENDITURES

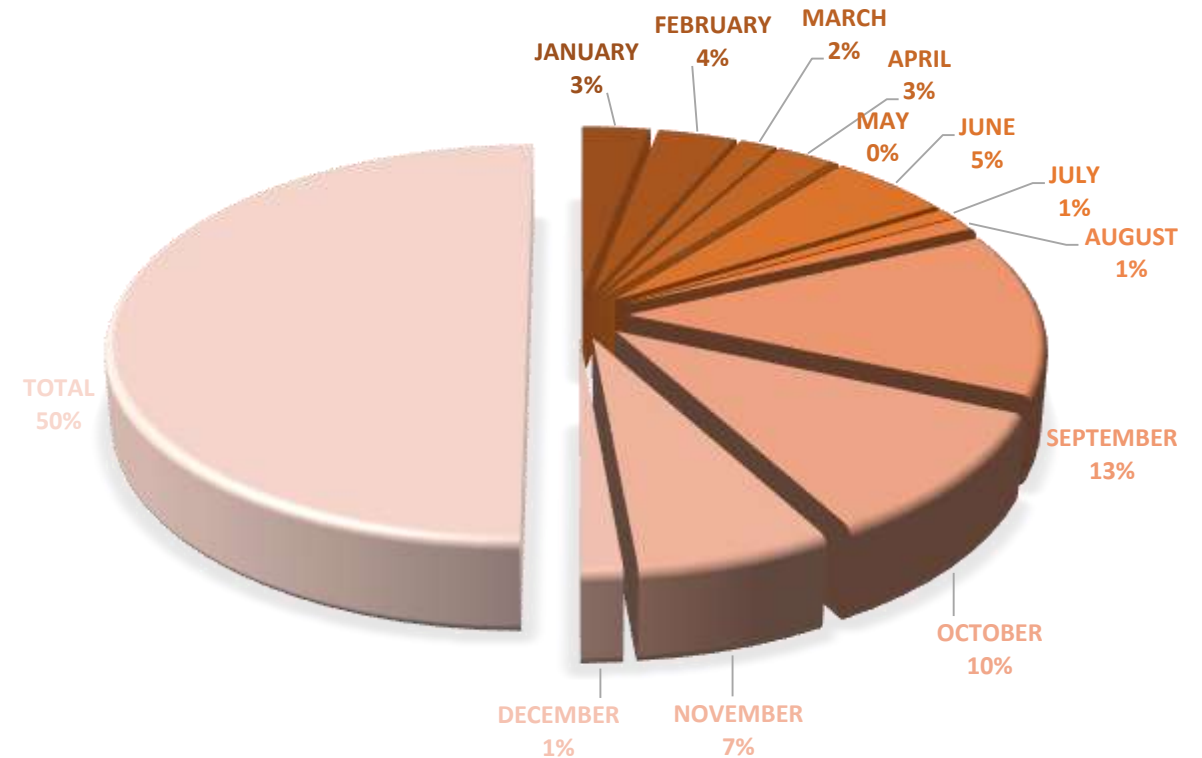
| Project   | Adopted Budget         |
|---|------------------------|
| <b><u>TRANSPORTATION PROJECTS</u></b>           |                        |
| Emergency Projects / Quick Response             | \$ 250,000.00          |
| Street Lighting Capital Cost, various locations | \$ 300,000.00          |
| Sidewalks Design, various locations             | \$ 250,000.00          |
| Sidewalks Construction, various locations       | \$ 800,000.00          |
| Fairington Road Sidewalk - 1                    | \$ 290,000.00          |
| <b>Transportation Total</b>                     | <b>\$ 1,890,000.00</b> |
| <b><u>INTERSECTION IMPROVEMENTS</u></b>         |                        |
| Hayden Quarry / Rockdale Intersection           | \$ 50,000.00           |
| Turner Hill Road / Rockland Intersection        | \$ 80,000.00           |
| Intersection Improvement Match Funds            | \$ 200,000.00          |
| <b>Intersection Total</b>                       | <b>\$ 330,000.00</b>   |
| <b><u>PEDESTRIAN CROSSING IMPROVEMENT</u></b>   |                        |
| RRFB - Salem Road @ Salem Middle School         | \$ 10,000.00           |
| RRFB - Evans Mill Road @ Flat Rock Elementary   | \$ 10,000.00           |
| RRFB - DeKalb Road @ Miller Grove High School   | \$ 10,000.00           |
| RRFB - Salem Road @ Fannin Drive                | \$ 10,000.00           |
| RRFB - Phillips Road @ Lithonia High School     | \$ 10,000.00           |
| PHB - Mall Parkway Stonecrest Square            | \$ 100,000.00          |
| PHB - Mall Parkway Honey Creek Court            | \$ 100,000.00          |
| PHB - Rockland @ Arabia Mountain Path           | \$ 100,000.00          |
| <b>Pedestrian Total</b>                         | <b>\$ 350,000.00</b>   |
| <b><u>TRANSPORTATION IMPROVEMENTS</u></b>       |                        |
| FY 2025 Street Resurfacing                      | \$ 3,000,000.00        |
| Wayfinding Signs                                | \$ 250,000.00          |
| Festive Lights & Banners                        | \$ 50,000.00           |
| City Center / Town Center                       | \$ 1,490,700.00        |
| SPLOST Management                               | \$ 250,000.00          |
| <b>Pedestrian Total</b>                         | <b>\$ 5,040,700.00</b> |

|  |                         |
|--|-------------------------|
| <b><u>PARKS IMPROVEMENT</u></b>                |                         |
| <b>Southeast Athletic Complex</b>              |                         |
| Parking Lot Resurfacing                        | \$ 120,000.00           |
| Interior Restroom for Staff                    | \$ 180,000.00           |
| Monument Signs (2)                             | \$ 200,000.00           |
| Dog Park & Parking Lot at Front Construction   | \$ 400,000.00           |
| Softball Field Upgrade to Baseball Field       | \$ 200,000.00           |
| Pickle Ball Courts (2)                         | \$ 180,000.00           |
| <b>Fairington Park</b>                         |                         |
| Parking Lot Resurfacing                        | \$ 120,000.00           |
| Soccer Field Irrigation Pedestrian Total       | \$ 90,000.00            |
| Restroom Construction                          | 250,000                 |
| Exterior Fencing                               | \$ 133,621.00           |
| <b>Fairington Botanical Garden</b>             |                         |
| Construction - Botanical Garden                | \$ 500,000.00           |
| <b>Everett Park</b>                            |                         |
| Additional Parking                             | \$ 300,000.00           |
| <b>Browns Mill Park</b>                        |                         |
| Additional Lighting                            | \$ 300,000.00           |
| Monument Sign                                  | \$ 80,000.00            |
| Concession Upgrade                             | \$ 80,000.00            |
| Restroom Upgrade                               | \$ 40,000.00            |
| Browns Mill Expansion (2 Classroom, 3 Offices) | \$ 800,000.00           |
| <b>Parks Totals</b>                            | <b>\$ 3,973,621.00</b>  |
| <b>FY 2025 ADOPTED BUDGET</b>                  | <b>\$ 11,584,321.00</b> |



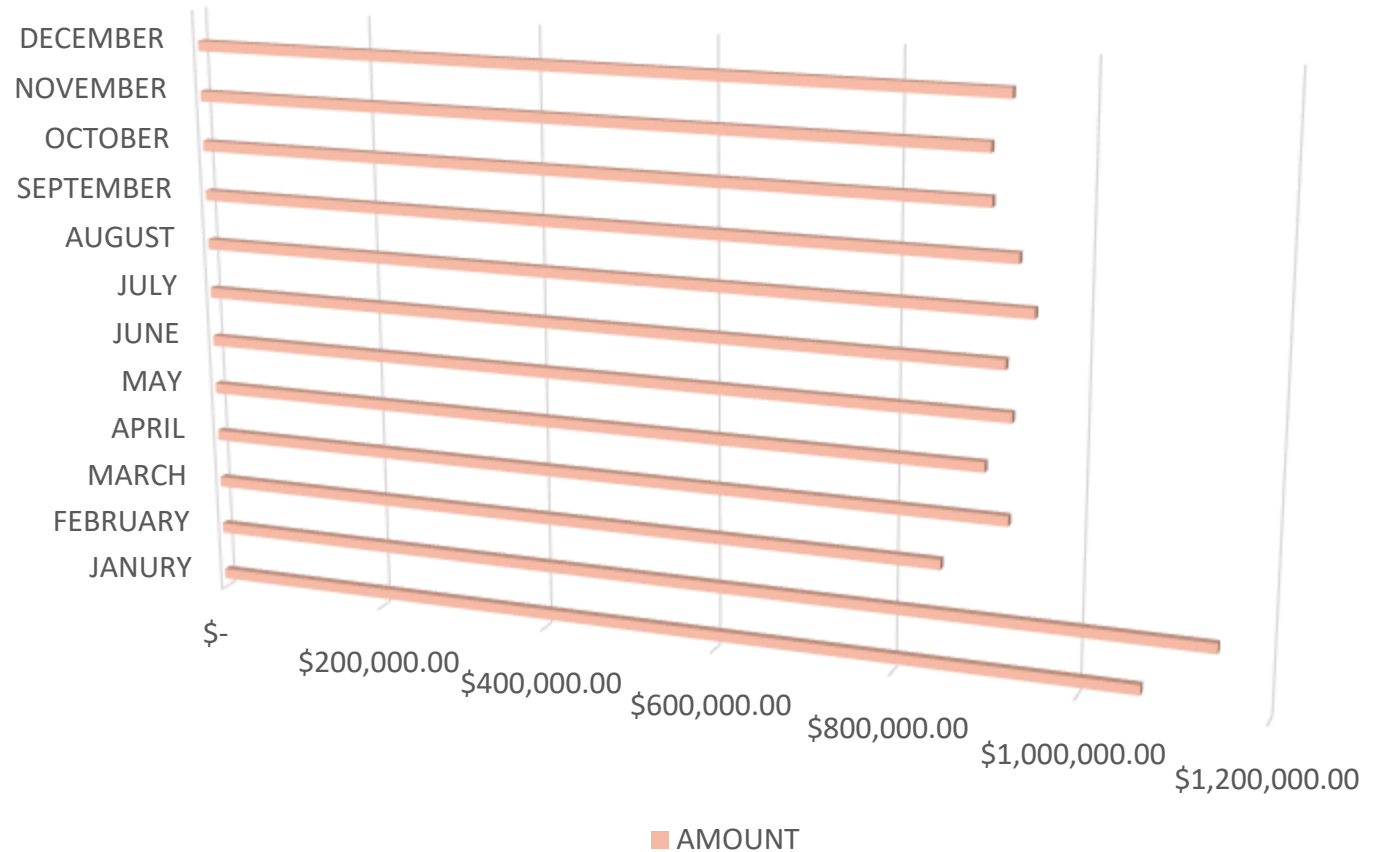
# FY 25 SPLOST I EXPENDITURES

| MONTH        | AMOUNT                 |
|--------------|------------------------|
| JANUARY      | \$ 306,730.30          |
| FEBRUARY     | \$ 354,960.72          |
| MARCH        | \$ 162,236.04          |
| APRIL        | \$ 263,652.51          |
| MAY          | \$ 6,084.17            |
| JUNE         | \$ 557,366.88          |
| JULY         | \$ 87,644.95           |
| AUGUST       | \$ 111,272.47          |
| SEPTEMBER    | \$ 1,368,355.85        |
| OCTOBER      | \$ 1,067,278.90        |
| NOVEMBER     | \$ 678,555.92          |
| DECEMBER     | \$ 145,018.63          |
| <b>TOTAL</b> | <b>\$ 5,109,157.34</b> |



# FY 25 SPLOST II REVENUE

| MONTH        | AMOUNT                  |
|--------------|-------------------------|
| JANUARY      | \$ 1,066,904.99         |
| FEBRUARY     | \$ 1,144,760.98         |
| MARCH        | \$ 851,875.24           |
| APRIL        | \$ 923,196.66           |
| MAY          | \$ 897,062.01           |
| JUNE         | \$ 924,689.17           |
| JULY         | \$ 916,686.15           |
| AUGUST       | \$ 945,960.03           |
| SEPTEMBER    | \$ 928,411.67           |
| OCTOBER      | \$ 898,933.91           |
| NOVEMBER     | \$ 896,849.45           |
| DECEMBER     | \$ 917,420.69           |
| <b>TOTAL</b> | <b>\$ 11,312,750.95</b> |



# FY 25 ACCOMPLISHMENTS

Item III. a.

## § Staff received Certifications

- § Revenue
- § Procurement
- § Accounting

## § Implemented Internal Controls – ongoing

- § Hired staff – Separation of Duties
- § Payables – Paperless (Effective FY26)
- § AP Process – ongoing

## § Updated Policies

- § Financial Management Policy
- § Travel Policy
- § Purchasing Policy
- § P-Card Policy

## § Grants

- § Multiple Grants Applied for

## § Procurement

- § Released 14 Solicitations
  - § FY25 and FY26 Street Resurfacing

## § Revenue

- § Increased Revenue
- § Business License Process Improvement





City of Stonecrest, GA

**Budget Report**  
**Account Summary**

For Fiscal: 2025 Period Ending: 12/31/2025

Item III. a.

|   |                                       | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity  | Fiscal<br>Activity   | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|---------------------------------------|--------------------------|-------------------------|---------------------|----------------------|--|----------------------|
| <b>Fund: 100 - General Fund</b>                 |                                       |                          |                         |                     |                      |  |                      |
| <b>Department: 1000 - No Department</b>         |                                       |                          |                         |                     |                      |  |                      |
| <b>Class: 31 - Taxes</b>                        |                                       |                          |                         |                     |                      |  |                      |
| <a href="#">100-1000-311000</a>                 | Real Property - Current Year          | 2,661,000.00             | 2,661,000.00            | 667,651.52          | 1,993,391.07         | -667,608.93                            | 25.09 %              |
| <a href="#">100-1000-311100</a>                 | Public Utility Tax                    | 35,300.00                | 35,300.00               | 0.00                | 55,689.35            | 20,389.35                              | 157.76 %             |
| <a href="#">100-1000-312000</a>                 | Real Property - Prior Year            | 75,000.00                | 75,000.00               | 2,210.99            | 117,868.05           | 42,868.05                              | 157.16 %             |
| <a href="#">100-1000-313010</a>                 | Personal Property - Current Year      | 270,700.00               | 270,700.00              | 60,455.93           | 290,035.18           | 19,335.18                              | 107.14 %             |
| <a href="#">100-1000-313100</a>                 | Motor Vehicle Tax                     | 25,000.00                | 25,000.00               | 1,280.55            | 7,371.21             | -17,628.79                             | 70.52 %              |
| <a href="#">100-1000-313150</a>                 | Title Ad Valorem Tax                  | 1,130,000.00             | 1,130,000.00            | 92,370.13           | 1,394,411.32         | 264,411.32                             | 123.40 %             |
| <a href="#">100-1000-313400</a>                 | Intangible Tax Revenue                | 35,800.00                | 35,800.00               | 0.00                | 60,014.46            | 24,214.46                              | 167.64 %             |
| <a href="#">100-1000-313600</a>                 | Real Estate Transfer Tax              | 13,700.00                | 13,700.00               | 0.00                | 26,417.16            | 12,717.16                              | 192.83 %             |
| <a href="#">100-1000-313710</a>                 | Atlanta Gas Light (Southern Co.)      | 429,000.00               | 429,000.00              | 125,330.91          | 477,810.27           | 48,810.27                              | 111.38 %             |
| <a href="#">100-1000-313720</a>                 | Snapping Shoals EMC                   | 525,000.00               | 525,000.00              | 0.00                | 560,649.75           | 35,649.75                              | 106.79 %             |
| <a href="#">100-1000-313730</a>                 | Xfinity/Comcast                       | 336,000.00               | 336,000.00              | 0.00                | 283,015.13           | -52,984.87                             | 15.77 %              |
| <a href="#">100-1000-313740</a>                 | At&t                                  | 100,000.00               | 100,000.00              | 0.00                | 48,716.65            | -51,283.35                             | 51.28 %              |
| <a href="#">100-1000-313750</a>                 | Georgia Power                         | 2,200,000.00             | 2,200,000.00            | 0.00                | 2,505,467.83         | 305,467.83                             | 113.88 %             |
| <a href="#">100-1000-314000</a>                 | Personal Property - Prior Year        | 9,800.00                 | 9,800.00                | 485.59              | 8,477.18             | -1,322.82                              | 13.50 %              |
| <a href="#">100-1000-316100</a>                 | Business & Occupation Taxes           | 2,200,000.00             | 2,200,000.00            | 588,264.66          | 2,723,744.70         | 523,744.70                             | 123.81 %             |
| <a href="#">100-1000-316200</a>                 | Insurance Premium Tax                 | 5,200,000.00             | 5,200,000.00            | 0.00                | 6,438,865.85         | 1,238,865.85                           | 123.82 %             |
| <a href="#">100-1000-316300</a>                 | Financial Institutions Taxes          | 45,000.00                | 45,000.00               | 0.00                | 37,606.93            | -7,393.07                              | 16.43 %              |
| <a href="#">100-1000-319100</a>                 | Election Qualifying Fee               | 2,700.00                 | 0.00                    | 0.00                | 3,150.00             | 3,150.00                               | 0.00 %               |
| <a href="#">100-1000-319200</a>                 | Election Qualifying Fee               | 4,000.00                 | 4,000.00                | 0.00                | 0.00                 | -4,000.00                              | 100.00 %             |
| <b>Class: 31 - Taxes Total:</b>                 |                                       | <b>15,298,000.00</b>     | <b>15,295,300.00</b>    | <b>1,538,050.28</b> | <b>17,032,702.09</b> | <b>1,737,402.09</b>                    | <b>11.36%</b>        |
| <b>Class: 32 - Licenses and Permits</b>         |                                       |                          |                         |                     |                      |  |                      |
| <a href="#">100-1000-321100</a>                 | Alcoholic Beverages Current Year      | 275,000.00               | 275,000.00              | 112,910.00          | 253,132.28           | -21,867.72                             | 7.95 %               |
| <a href="#">100-1000-321220</a>                 | Insurance License Fee                 | 15,000.00                | 15,000.00               | 1,050.00            | 42,844.26            | 27,844.26                              | 285.63 %             |
| <a href="#">100-1000-321900</a>                 | Other Licenses/Permits                | 2,500.00                 | 2,500.00                | 0.00                | 0.00                 | -2,500.00                              | 100.00 %             |
| <a href="#">100-1000-322000</a>                 | Building Permits                      | 700,000.00               | 700,000.00              | 35,865.29           | 444,686.87           | -255,313.13                            | 36.47 %              |
| <a href="#">100-1000-322020</a>                 | Development Permits                   | 65,000.00                | 65,000.00               | 835.00              | 34,546.00            | -30,454.00                             | 46.85 %              |
| <a href="#">100-1000-322050</a>                 | Zoning Applications                   | 12,000.00                | 12,000.00               | 945.00              | 17,850.00            | 5,850.00                               | 148.75 %             |
| <a href="#">100-1000-322990</a>                 | Other                                 | 1,000.00                 | 1,000.00                | 0.00                | 400.00               | -600.00                                | 60.00 %              |
| <a href="#">100-1000-324100</a>                 | Business License Penalty              | 0.00                     | 0.00                    | 0.00                | 804.91               | 804.91                                 | 0.00 %               |
| <a href="#">100-1000-324500</a>                 | Penalty & Interest On Delinquent T... | 1,000.00                 | 1,000.00                | 3,488.40            | 16,004.63            | 15,004.63                              | 1,600.46 %           |
| <a href="#">100-1000-324510</a>                 | Penalty & Interest On Delinquent P... | 9,600.00                 | 9,600.00                | 0.00                | 0.00                 | -9,600.00                              | 100.00 %             |
| <b>Class: 32 - Licenses and Permits Total:</b>  |                                       | <b>1,081,100.00</b>      | <b>1,081,100.00</b>     | <b>155,093.69</b>   | <b>810,268.95</b>    | <b>-270,831.05</b>                     | <b>25.05%</b>        |
| <b>Class: 34 - Charges for Services</b>         |                                       |                          |                         |                     |                      |  |                      |
| <a href="#">100-1000-341100</a>                 | Fees, Charges                         | 17,000.00                | 17,000.00               | 0.00                | 0.00                 | -17,000.00                             | 100.00 %             |
| <a href="#">100-1000-341200</a>                 | Film Permitting                       | 10,000.00                | 10,000.00               | 1,230.00            | 4,500.00             | -5,500.00                              | 55.00 %              |
| <a href="#">100-1000-341300</a>                 | Planning And Development Fees         | 5,000.00                 | 5,000.00                | 0.00                | 220.00               | -4,780.00                              | 95.60 %              |
| <a href="#">100-1000-342000</a>                 | Alcoholic Beverage Excise Tax         | 100,000.00               | 100,000.00              | 11,975.78           | 141,130.02           | 41,130.02                              | 141.13 %             |
| <a href="#">100-1000-343000</a>                 | Local Option Mixed Drink              | 175,000.00               | 175,000.00              | 22,290.30           | 216,790.33           | 41,790.33                              | 123.88 %             |
| <a href="#">100-1000-345610</a>                 | Telecommunications                    | 0.00                     | 0.00                    | 0.00                | 3.18                 | 3.18                                   | 0.00 %               |
| <a href="#">100-1000-347200</a>                 | Activity Fees                         | 250,000.00               | 250,000.00              | 1,240.00            | 39,440.05            | -210,559.95                            | 84.22 %              |
| <a href="#">100-1000-347500</a>                 | Program Fees                          | 50,500.00                | 50,500.00               | 2,580.00            | 38,580.00            | -11,920.00                             | 23.60 %              |
| <a href="#">100-1000-349900</a>                 | Charges For Services - Other          | 700.00                   | 700.00                  | 0.00                | 0.00                 | -700.00                                | 100.00 %             |
| <b>Class: 34 - Charges for Services Total:</b>  |                                       | <b>608,200.00</b>        | <b>608,200.00</b>       | <b>39,316.08</b>    | <b>440,663.58</b>    | <b>-167,536.42</b>                     | <b>27.55%</b>        |
| <b>Class: 35 - Fines and Forfeitures</b>        |                                       |                          |                         |                     |                      |  |                      |
| <a href="#">100-1000-351000</a>                 | Municipal Court                       | 37,000.00                | 37,000.00               | 0.00                | 35,039.34            | -1,960.66                              | 5.30 %               |
| <b>Class: 35 - Fines and Forfeitures Total:</b> |                                       | <b>37,000.00</b>         | <b>37,000.00</b>        | <b>0.00</b>         | <b>35,039.34</b>     | <b>-1,960.66</b>                       | <b>5.30%</b>         |

## Budget Report

For Fiscal: 2025 Period End:

Item III. a.

5

|   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity  | Fiscal<br>Activity   | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|---------------------|----------------------|--|----------------------|
| <b>Class: 36 - Investment Income</b>                              |                          |                         |                     |                      |  |                      |
| <a href="#">100-1000-361000</a> Interest                          | 157,000.00               | 157,000.00              | 13,434.29           | 169,074.23           | 12,074.23                              | 107.69 %             |
| <b>Class: 36 - Investment Income Total:</b>                       | <b>157,000.00</b>        | <b>157,000.00</b>       | <b>13,434.29</b>    | <b>169,074.23</b>    | <b>12,074.23</b>                       | <b>7.69%</b>         |
| <b>Class: 38 - Miscellaneous Revenue</b>                          |                          |                         |                     |                      |  |                      |
| <a href="#">100-1000-383000</a> Reimbursement For Damaged Prop... | 0.00                     | 0.00                    | 5,318.89            | 16,033.89            | 16,033.89                              | 0.00 %               |
| <a href="#">100-1000-389000</a> Other Miscellaneous Revenue       | 500,000.00               | 0.00                    | 89,838.30           | 199,698.94           | 199,698.94                             | 0.00 %               |
| <b>Class: 38 - Miscellaneous Revenue Total:</b>                   | <b>500,000.00</b>        | <b>0.00</b>             | <b>95,157.19</b>    | <b>215,732.83</b>    | <b>215,732.83</b>                      | <b>0.00%</b>         |
| <b>Class: 39 - Other Financing Sources</b>                        |                          |                         |                     |                      |  |                      |
| <a href="#">100-1000-391200</a> Transfer From Hotel               | 415,300.00               | 415,300.00              | 0.00                | 0.00                 | -415,300.00                            | 100.00 %             |
| <a href="#">100-1000-391310</a> Open Records Fees                 | 2,500.00                 | 2,500.00                | 0.00                | 0.00                 | -2,500.00                              | 100.00 %             |
| <b>Class: 39 - Other Financing Sources Total:</b>                 | <b>417,800.00</b>        | <b>417,800.00</b>       | <b>0.00</b>         | <b>0.00</b>          | <b>-417,800.00</b>                     | <b>100.00%</b>       |
| <b>Department: 1000 - No Department Total:</b>                    | <b>18,099,100.00</b>     | <b>17,596,400.00</b>    | <b>1,841,051.53</b> | <b>18,703,481.02</b> | <b>1,107,081.02</b>                    | <b>6.29%</b>         |
| <b>Fund: 100 - General Fund Total:</b>                            | <b>18,099,100.00</b>     | <b>17,596,400.00</b>    | <b>1,841,051.53</b> | <b>18,703,481.02</b> | <b>1,107,081.02</b>                    | <b>6.29%</b>         |

|  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 221 - COVID 19 Relief Fund                   |                          |                         |                    |                    |  |                      |
| Department: 1000 - No Department                   |                          |                         |                    |                    |  |                      |
| Class: 33 - Intergovernmental Revenues             |                          |                         |                    |                    |  |                      |
| <a href="#">221-1000-331500</a> Covid Relief Grant | 0.00                     | 0.00                    | 900.00             | 3,000.00           | 3,000.00                               | 0.00 %               |
| Class: 33 - Intergovernmental Revenues Total:      | 0.00                     | 0.00                    | 900.00             | 3,000.00           | 3,000.00                               | 0.00%                |
| Department: 1000 - No Department Total:            | 0.00                     | 0.00                    | 900.00             | 3,000.00           | 3,000.00                               | 0.00%                |
| Fund: 221 - COVID 19 Relief Fund Total:            | 0.00                     | 0.00                    | 900.00             | 3,000.00           | 3,000.00                               | 0.00%                |

Budget Report

|  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 260 - Tree Bank Fund                             |                          |                         |                    |                    |  |                      |
| Department: 1000 - No Department                       |                          |                         |                    |                    |  |                      |
| Class: 34 - Charges for Services                       |                          |                         |                    |                    |  |                      |
| <a href="#">260-1000-341400</a> Tree Bank Fund Revenue | 0.00                     | 0.00                    | 0.00               | 2,300.00           | 2,300.00                               | 0.00 %               |
| Class: 34 - Charges for Services Total:                | 0.00                     | 0.00                    | 0.00               | 2,300.00           | 2,300.00                               | 0.00%                |
| Department: 1000 - No Department Total:                | 0.00                     | 0.00                    | 0.00               | 2,300.00           | 2,300.00                               | 0.00%                |
| Fund: 260 - Tree Bank Fund Total:                      | 0.00                     | 0.00                    | 0.00               | 2,300.00           | 2,300.00                               | 0.00%                |



Budget Report

|   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 275 - Hotel/Motel                 |                          |                         |                    |                    |  |                      |
| Department: 1000 - No Department        |                          |                         |                    |                    |  |                      |
| Class: 31 - Taxes                       |                          |                         |                    |                    |  |                      |
| <a href="#">275-1000-314100</a>         |                          |                         |                    |                    |  |                      |
| Hotel/Motel Excise Tax                  | 0.00                     | 0.00                    | 50,135.84          | 924,556.59         | 924,556.59                             | 0.00 %               |
| Class: 31 - Taxes Total:                | 0.00                     | 0.00                    | 50,135.84          | 924,556.59         | 924,556.59                             | 0.00%                |
| Department: 1000 - No Department Total: | 0.00                     | 0.00                    | 50,135.84          | 924,556.59         | 924,556.59                             | 0.00%                |
| Fund: 275 - Hotel/Motel Total:          | 0.00                     | 0.00                    | 50,135.84          | 924,556.59         | 924,556.59                             | 0.00%                |

|  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 300 - Capital Projects Fund                |                          |                         |                    |                    |  |                      |
| Department: 1000 - No Department                 |                          |                         |                    |                    |  |                      |
| Class: 33 - Intergovernmental Revenues           |                          |                         |                    |                    |  |                      |
| <a href="#">300-1000-337100</a> SPLOST I Revenue | 0.00                     | 0.00                    | 0.00               | 7,671,134.33       | 7,671,134.33                           | 0.00 %               |
| Class: 33 - Intergovernmental Revenues Total:    | 0.00                     | 0.00                    | 0.00               | 7,671,134.33       | 7,671,134.33                           | 0.00%                |
| Department: 1000 - No Department Total:          | 0.00                     | 0.00                    | 0.00               | 7,671,134.33       | 7,671,134.33                           | 0.00%                |
| Fund: 300 - Capital Projects Fund Total:         | 0.00                     | 0.00                    | 0.00               | 7,671,134.33       | 7,671,134.33                           | 0.00%                |

|   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 321 - SPLOST II                             |                          |                         |                    |                    |  |                      |
| Department: 1000 - No Department                  |                          |                         |                    |                    |  |                      |
| Class: 33 - Intergovernmental Revenues            |                          |                         |                    |                    |  |                      |
| <a href="#">321-1000-337100</a> SPLOST II REVENUE | 0.00                     | 0.00                    | 917,420.69         | 2,742,681.81       | 2,742,681.81                           | 0.00 %               |
| Class: 33 - Intergovernmental Revenues Total:     | 0.00                     | 0.00                    | 917,420.69         | 2,742,681.81       | 2,742,681.81                           | 0.00%                |
| Department: 1000 - No Department Total:           | 0.00                     | 0.00                    | 917,420.69         | 2,742,681.81       | 2,742,681.81                           | 0.00%                |
| Fund: 321 - SPLOST II Total:                      | 0.00                     | 0.00                    | 917,420.69         | 2,742,681.81       | 2,742,681.81                           | 0.00%                |

|   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 340 - Grant Fund  |                          |                         |                    |                    |  |                      |
| Department: 1000 - No Department                              |                          |                         |                    |                    |  |                      |
| Class: 32 - Licenses and Permits                              |                          |                         |                    |                    |  |                      |
| <a href="#">340-1000-322990</a> GMEBS Health & Wellness Grant | 0.00                     | 0.00                    | 0.00               | 5,250.00           | 5,250.00                               | 0.00 %               |
| Class: 32 - Licenses and Permits Total:                       | 0.00                     | 0.00                    | 0.00               | 5,250.00           | 5,250.00                               | 0.00%                |
| Department: 1000 - No Department Total:                       | 0.00                     | 0.00                    | 0.00               | 5,250.00           | 5,250.00                               | 0.00%                |
| Fund: 340 - Grant Fund Total:                                 | 0.00                     | 0.00                    | 0.00               | 5,250.00           | 5,250.00                               | 0.00%                |

Budget Report

For Fiscal: 2025 Period Endi Item III. a. 5

|  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| <b>Fund: 745 - Municipal Court Fund</b>          |                          |                         |                    |                    |  |                      |
| <b>Department: 2650 - Municipal Court</b>        |                          |                         |                    |                    |  |                      |
| <b>Class: 34 - Charges for Services</b>          |                          |                         |                    |                    |  |                      |
| <a href="#">745-2650-341120</a> Probation Fees   | 0.00                     | 0.00                    | 0.00               | 1,170.06           | 1,170.06                               | 0.00 %               |
| <b>Class: 34 - Charges for Services Total:</b>   | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>1,170.06</b>    | <b>1,170.06</b>                        | <b>0.00%</b>         |
| <b>Class: 35 - Fines and Forfeitures</b>         |                          |                         |                    |                    |  |                      |
| <a href="#">745-2650-351100</a> Court Fines      | 0.00                     | 0.00                    | 41,481.00          | 59,316.00          | 59,316.00                              | 0.00 %               |
| <b>Class: 35 - Fines and Forfeitures Total:</b>  | <b>0.00</b>              | <b>0.00</b>             | <b>41,481.00</b>   | <b>59,316.00</b>   | <b>59,316.00</b>                       | <b>0.00%</b>         |
| <b>Department: 2650 - Municipal Court Total:</b> | <b>0.00</b>              | <b>0.00</b>             | <b>41,481.00</b>   | <b>60,486.06</b>   | <b>60,486.06</b>                       | <b>0.00%</b>         |
| <b>Fund: 745 - Municipal Court Fund Total:</b>   | <b>0.00</b>              | <b>0.00</b>             | <b>41,481.00</b>   | <b>60,486.06</b>   | <b>60,486.06</b>                       | <b>0.00%</b>         |

Budget Report

|   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 804 - Stonecrest URA                          |                          |                         |                    |                    |  |                      |
| Department: 1000 - No Department                    |                          |                         |                    |                    |  |                      |
| Class: 38 - Miscellaneous Revenue                   |                          |                         |                    |                    |  |                      |
| <a href="#">804-1000-381000</a> Rents And Royalties | 0.00                     | 0.00                    | 26,448.00          | 623,323.41         | 623,323.41                             | 0.00 %               |
| Class: 38 - Miscellaneous Revenue Total:            | 0.00                     | 0.00                    | 26,448.00          | 623,323.41         | 623,323.41                             | 0.00%                |
| Department: 1000 - No Department Total:             | 0.00                     | 0.00                    | 26,448.00          | 623,323.41         | 623,323.41                             | 0.00%                |
| Fund: 804 - Stonecrest URA Total:                   | 0.00                     | 0.00                    | 26,448.00          | 623,323.41         | 623,323.41                             | 0.00%                |
| Report Total:                                       | 18,099,100.00            | 17,596,400.00           | 2,877,437.06       | 30,736,213.22      | 13,139,813.22                          | 74.67%               |

## Group Summary

| Clas...                                 | Original      | Current       | Period       | Fiscal        | Variance                   |                      |
|---|---------------|---------------|--------------|---------------|----------------------------|----------------------|
|   | Total Budget  | Total Budget  | Activity     | Activity      | Favorable<br>(Unfavorable) | Percent<br>Remaining |
| Fund: 100 - General Fund                |               |               |              |               |                            |                      |
| Department: 1000 - No Department        |               |               |              |               |                            |                      |
| 31 - Taxes                              | 15,298,000.00 | 15,295,300.00 | 1,538,050.28 | 17,032,702.09 | 1,737,402.09               | 11.36%               |
| 32 - Licenses and Permits               | 1,081,100.00  | 1,081,100.00  | 155,093.69   | 810,268.95    | -270,831.05                | 25.05%               |
| 34 - Charges for Services               | 608,200.00    | 608,200.00    | 39,316.08    | 440,663.58    | -167,536.42                | 27.55%               |
| 35 - Fines and Forfeitures              | 37,000.00     | 37,000.00     | 0.00         | 35,039.34     | -1,960.66                  | 5.30%                |
| 36 - Investment Income                  | 157,000.00    | 157,000.00    | 13,434.29    | 169,074.23    | 12,074.23                  | 7.69%                |
| 38 - Miscellaneous Revenue              | 500,000.00    | 0.00          | 95,157.19    | 215,732.83    | 215,732.83                 | 0.00%                |
| 39 - Other Financing Sources            | 417,800.00    | 417,800.00    | 0.00         | 0.00          | -417,800.00                | 100.00%              |
| Department: 1000 - No Department Total: | 18,099,100.00 | 17,596,400.00 | 1,841,051.53 | 18,703,481.02 | 1,107,081.02               | 6.29%                |
| Fund: 100 - General Fund Total:         | 18,099,100.00 | 17,596,400.00 | 1,841,051.53 | 18,703,481.02 | 1,107,081.02               | 6.29%                |

Budget Report

| Clas...                                 | Original     | Current      | Period   | Fiscal   | Variance                   | Percent   |
|---|--------------|--------------|----------|----------|----------------------------|-----------|
|   | Total Budget | Total Budget | Activity | Activity | Favorable<br>(Unfavorable) | Remaining |
| Fund: 221 - COVID 19 Relief Fund        |              |              |          |          |                            |           |
| Department: 1000 - No Department        |              |              |          |          |                            |           |
| 33 - Intergovernmental Revenues         | 0.00         | 0.00         | 900.00   | 3,000.00 | 3,000.00                   | 0.00%     |
| Department: 1000 - No Department Total: | 0.00         | 0.00         | 900.00   | 3,000.00 | 3,000.00                   | 0.00%     |
| Fund: 221 - COVID 19 Relief Fund Total: | 0.00         | 0.00         | 900.00   | 3,000.00 | 3,000.00                   | 0.00%     |



Budget Report

| Clas...                                 | Original     | Current      | Period   | Fiscal   | Variance                   | Percent   |
|---|--------------|--------------|----------|----------|----------------------------|-----------|
|   | Total Budget | Total Budget | Activity | Activity | Favorable<br>(Unfavorable) | Remaining |
| Fund: 260 - Tree Bank Fund              |              |              |          |          |                            |           |
| Department: 1000 - No Department        |              |              |          |          |                            |           |
| 34 - Charges for Services               | 0.00         | 0.00         | 0.00     | 2,300.00 | 2,300.00                   | 0.00%     |
| Department: 1000 - No Department Total: | 0.00         | 0.00         | 0.00     | 2,300.00 | 2,300.00                   | 0.00%     |
| Fund: 260 - Tree Bank Fund Total:       | 0.00         | 0.00         | 0.00     | 2,300.00 | 2,300.00                   | 0.00%     |

Budget Report

For Fiscal: 2025 Period Endi

Item III. a.

5

|   |  | Original     | Current      | Period    | Fiscal     | Variance                   | Percent   |
|---|--|--------------|--------------|-----------|------------|----------------------------|-----------|
| Clas...                                 |  | Total Budget | Total Budget | Activity  | Activity   | Favorable<br>(Unfavorable) | Remaining |
| Fund: 275 - Hotel/Motel                 |  |              |              |           |            |                            |           |
| Department: 1000 - No Department        |  |              |              |           |            |                            |           |
| 31 - Taxes                              |  | 0.00         | 0.00         | 50,135.84 | 924,556.59 | 924,556.59                 | 0.00%     |
| Department: 1000 - No Department Total: |  | 0.00         | 0.00         | 50,135.84 | 924,556.59 | 924,556.59                 | 0.00%     |
| Fund: 275 - Hotel/Motel Total:          |  | 0.00         | 0.00         | 50,135.84 | 924,556.59 | 924,556.59                 | 0.00%     |

Budget Report

| Clas...                                  | Original     | Current      | Period   | Fiscal       | Variance                   | Percent   |
|--|--------------|--------------|----------|--------------|----------------------------|-----------|
|  | Total Budget | Total Budget | Activity | Activity     | Favorable<br>(Unfavorable) | Remaining |
| Fund: 300 - Capital Projects Fund        |              |              |          |              |                            |           |
| Department: 1000 - No Department         |              |              |          |              |                            |           |
| 33 - Intergovernmental Revenues          | 0.00         | 0.00         | 0.00     | 7,671,134.33 | 7,671,134.33               | 0.00%     |
| Department: 1000 - No Department Total:  | 0.00         | 0.00         | 0.00     | 7,671,134.33 | 7,671,134.33               | 0.00%     |
| Fund: 300 - Capital Projects Fund Total: | 0.00         | 0.00         | 0.00     | 7,671,134.33 | 7,671,134.33               | 0.00%     |

Budget Report

| Clas...                                 |  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--|--------------------------|-------------------------|--------------------|--------------------|--|----------------------|
| Fund: 321 - SPLOST II                   |  |                          |                         |                    |                    |  |                      |
| Department: 1000 - No Department        |  |                          |                         |                    |                    |  |                      |
| 33 - Intergovernmental Revenues         |  | 0.00                     | 0.00                    | 917,420.69         | 2,742,681.81       | 2,742,681.81                           | 0.00%                |
| Department: 1000 - No Department Total: |  | 0.00                     | 0.00                    | 917,420.69         | 2,742,681.81       | 2,742,681.81                           | 0.00%                |
| Fund: 321 - SPLOST II Total:            |  | 0.00                     | 0.00                    | 917,420.69         | 2,742,681.81       | 2,742,681.81                           | 0.00%                |

Budget Report

| Clas...                                 | Original     | Current      | Period   | Fiscal   | Variance                   | Percent   |
|---|--------------|--------------|----------|----------|----------------------------|-----------|
|   | Total Budget | Total Budget | Activity | Activity | Favorable<br>(Unfavorable) | Remaining |
| Fund: 340 - Grant Fund                  |              |              |          |          |                            |           |
| Department: 1000 - No Department        |              |              |          |          |                            |           |
| 32 - Licenses and Permits               | 0.00         | 0.00         | 0.00     | 5,250.00 | 5,250.00                   | 0.00%     |
| Department: 1000 - No Department Total: | 0.00         | 0.00         | 0.00     | 5,250.00 | 5,250.00                   | 0.00%     |
| Fund: 340 - Grant Fund Total:           | 0.00         | 0.00         | 0.00     | 5,250.00 | 5,250.00                   | 0.00%     |

Budget Report

| Clas...                                   | Original     | Current      | Period    | Fiscal    | Variance                   | Percent   |
|---|--------------|--------------|-----------|-----------|----------------------------|-----------|
|   | Total Budget | Total Budget | Activity  | Activity  | Favorable<br>(Unfavorable) | Remaining |
| Fund: 745 - Municipal Court Fund          |              |              |           |           |                            |           |
| Department: 2650 - Municipal Court        |              |              |           |           |                            |           |
| 34 - Charges for Services                 | 0.00         | 0.00         | 0.00      | 1,170.06  | 1,170.06                   | 0.00%     |
| 35 - Fines and Forfeitures                | 0.00         | 0.00         | 41,481.00 | 59,316.00 | 59,316.00                  | 0.00%     |
| Department: 2650 - Municipal Court Total: | 0.00         | 0.00         | 41,481.00 | 60,486.06 | 60,486.06                  | 0.00%     |
| Fund: 745 - Municipal Court Fund Total:   | 0.00         | 0.00         | 41,481.00 | 60,486.06 | 60,486.06                  | 0.00%     |

Budget Report

| Clas...                                 | Original      | Current       | Period       | Fiscal        | Variance                   | Percent   |
|---|---------------|---------------|--------------|---------------|----------------------------|-----------|
|   | Total Budget  | Total Budget  | Activity     | Activity      | Favorable<br>(Unfavorable) | Remaining |
| Fund: 804 - Stonecrest URA              |               |               |              |               |                            |           |
| Department: 1000 - No Department        |               |               |              |               |                            |           |
| 38 - Miscellaneous Revenue              | 0.00          | 0.00          | 26,448.00    | 623,323.41    | 623,323.41                 | 0.00%     |
| Department: 1000 - No Department Total: | 0.00          | 0.00          | 26,448.00    | 623,323.41    | 623,323.41                 | 0.00%     |
| Fund: 804 - Stonecrest URA Total:       | 0.00          | 0.00          | 26,448.00    | 623,323.41    | 623,323.41                 | 0.00%     |
| Report Total:                           | 18,099,100.00 | 17,596,400.00 | 2,877,437.06 | 30,736,213.22 | 13,139,813.22              | 74.67%    |

Fund Summary

| Fund                        | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance                   | Percent<br>Remaining |
|-----------------------------|--------------------------|-------------------------|--------------------|--------------------|----------------------------|----------------------|
|                             |                          |                         |                    |                    | Favorable<br>(Unfavorable) |                      |
| 100 - General Fund          | 18,099,100.00            | 17,596,400.00           | 1,841,051.53       | 18,703,481.02      | 1,107,081.02               | 6.29%                |
| 221 - COVID 19 Relief Fund  | 0.00                     | 0.00                    | 900.00             | 3,000.00           | 3,000.00                   | 0.00%                |
| 260 - Tree Bank Fund        | 0.00                     | 0.00                    | 0.00               | 2,300.00           | 2,300.00                   | 0.00%                |
| 275 - Hotel/Motel           | 0.00                     | 0.00                    | 50,135.84          | 924,556.59         | 924,556.59                 | 0.00%                |
| 300 - Capital Projects Fund | 0.00                     | 0.00                    | 0.00               | 7,671,134.33       | 7,671,134.33               | 0.00%                |
| 321 - SPLOST II             | 0.00                     | 0.00                    | 917,420.69         | 2,742,681.81       | 2,742,681.81               | 0.00%                |
| 340 - Grant Fund            | 0.00                     | 0.00                    | 0.00               | 5,250.00           | 5,250.00                   | 0.00%                |
| 745 - Municipal Court Fund  | 0.00                     | 0.00                    | 41,481.00          | 60,486.06          | 60,486.06                  | 0.00%                |
| 804 - Stonecrest URA        | 0.00                     | 0.00                    | 26,448.00          | 623,323.41         | 623,323.41                 | 0.00%                |
| Report Total:               | 18,099,100.00            | 17,596,400.00           | 2,877,437.06       | 30,736,213.22      | 13,139,813.22              | 74.67%               |





City of Stonecrest, GA

Item III. a.

# Budget Report

## Account Summary

For Fiscal: 2025 Period Ending: 12/31/2025

|  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| <b>Fund: 100 - General Fund</b>                                    |                          |                         |                    |                    |              |  |                      |
| <b>Department: 1000 - No Department</b>                            |                          |                         |                    |                    |              |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                          |                         |                    |                    |              |  |                      |
| <a href="#">100-1000-512100</a> Group Insurance                    | 0.00                     | 0.00                    | 0.00               | 93,699.49          | 0.00         | -93,699.49                             | 0.00 %               |
| <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>93,699.49</b>   | <b>0.00</b>  | <b>-93,699.49</b>                      | <b>0.00%</b>         |
| <b>Department: 1000 - No Department Total:</b>                     | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>93,699.49</b>   | <b>0.00</b>  | <b>-93,699.49</b>                      | <b>0.00%</b>         |
| <b>Department: 1310 - Mayor &amp; Council</b>                      |                          |                         |                    |                    |              |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                          |                         |                    |                    |              |  |                      |
| <a href="#">100-1310-511100</a> Regular Salaries                   | 170,000.00               | 170,000.00              | 13,301.29          | 164,851.73         | 0.00         | 5,148.27                               | 3.03 %               |
| <a href="#">100-1310-512000</a> Fica/Medicare                      | 13,000.00                | 13,000.00               | 1,001.75           | 12,417.10          | 0.00         | 582.90                                 | 4.48 %               |
| <a href="#">100-1310-512100</a> Group Insurance                    | 13,000.00                | 13,000.00               | 879.74             | 11,436.86          | 0.00         | 1,563.14                               | 12.02 %              |
| <a href="#">100-1310-512400</a> Retirement                         | 22,100.00                | 22,100.00               | 1,663.13           | 20,549.86          | 0.00         | 1,550.14                               | 7.01 %               |
| <a href="#">100-1310-512600</a> Unemployment Expense               | 2,000.00                 | 2,000.00                | 0.00               | 250.81             | 0.00         | 1,749.19                               | 87.46 %              |
| <a href="#">100-1310-512700</a> Workers Comp                       | 2,000.00                 | 2,000.00                | 0.00               | 0.00               | 0.00         | 2,000.00                               | 100.00 %             |
| <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> | <b>222,100.00</b>        | <b>222,100.00</b>       | <b>16,845.91</b>   | <b>209,506.36</b>  | <b>0.00</b>  | <b>12,593.64</b>                       | <b>5.67%</b>         |
| <b>Class: 52 - Purchased/Contracted Services</b>                   |                          |                         |                    |                    |              |  |                      |
| <a href="#">100-1310-521050</a> Uniforms                           | 1,000.00                 | 1,000.00                | 0.00               | 375.33             | 0.00         | 624.67                                 | 62.47 %              |
| <a href="#">100-1310-521200</a> Professional Services              | 25,000.00                | 25,000.00               | 0.00               | -3,000.00          | 0.00         | 28,000.00                              | 112.00 %             |
| <a href="#">100-1310-521800</a> Security                           | 0.00                     | 0.00                    | 0.00               | 4,050.75           | 0.00         | -4,050.75                              | 0.00 %               |
| <a href="#">100-1310-523300</a> Advertising                        | 10,000.00                | 10,000.00               | 0.00               | 1,600.00           | 0.00         | 8,400.00                               | 84.00 %              |
| <a href="#">100-1310-523500</a> Travel Expense                     | 15,000.00                | 15,000.00               | 0.00               | 21,056.28          | 0.00         | -6,056.28                              | -40.38 %             |
| <a href="#">100-1310-523520</a> Travel - District 1                | 5,000.00                 | 5,000.00                | 0.00               | 2,378.18           | 0.00         | 2,621.82                               | 52.44 %              |
| <a href="#">100-1310-523530</a> Travel - District 2                | 5,000.00                 | 5,000.00                | 359.80             | 359.80             | 0.00         | 4,640.20                               | 92.80 %              |
| <a href="#">100-1310-523540</a> Travel - District 3                | 5,000.00                 | 5,000.00                | 0.00               | 3,564.44           | 0.00         | 1,435.56                               | 28.71 %              |
| <a href="#">100-1310-523550</a> Travel - District 4                | 5,000.00                 | 5,000.00                | 0.00               | 1,998.44           | 0.00         | 3,001.56                               | 60.03 %              |
| <a href="#">100-1310-523560</a> Travel - District 5                | 5,000.00                 | 5,000.00                | 518.44             | 2,984.19           | 0.00         | 2,015.81                               | 40.32 %              |
| <a href="#">100-1310-523590</a> Mayor Travel Expenses              | 15,000.00                | 15,000.00               | 0.00               | 6,439.43           | 0.00         | 8,560.57                               | 57.07 %              |
| <a href="#">100-1310-523600</a> Dues & Fees                        | 18,000.00                | 18,000.00               | 0.00               | 6,591.22           | -5,000.00    | 16,408.78                              | 91.16 %              |
| <a href="#">100-1310-523740</a> Education & Training - D1          | 5,000.00                 | 5,000.00                | 0.00               | 1,010.00           | 0.00         | 3,990.00                               | 79.80 %              |
| <a href="#">100-1310-523750</a> Education & Training - D2          | 5,000.00                 | 5,000.00                | 0.00               | 1,010.00           | 0.00         | 3,990.00                               | 79.80 %              |
| <a href="#">100-1310-523760</a> Education & Training - D3          | 5,000.00                 | 5,000.00                | 1,050.00           | 1,900.00           | 0.00         | 3,100.00                               | 62.00 %              |
| <a href="#">100-1310-523770</a> Education & Training - D4          | 5,000.00                 | 5,000.00                | 0.00               | 2,326.74           | 0.00         | 2,673.26                               | 53.47 %              |
| <a href="#">100-1310-523780</a> Education & Training - D5          | 5,000.00                 | 5,000.00                | 1,050.00           | 3,105.00           | 0.00         | 1,895.00                               | 37.90 %              |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|                                 |  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---------------------------------|--|--------------------------|-------------------------|--------------------|--------------------|------------------|--|----------------------|
| <a href="#">100-1310-523790</a> | Education & Training - Mayor                                       | 10,000.00                | 10,000.00               | 0.00               | 6,275.00           | 0.00             | 3,725.00                               | 37.25 %              |
|                                 | <b>Class: 52 - Purchased/Contracted Services Total:</b>            | <b>144,000.00</b>        | <b>144,000.00</b>       | <b>2,978.24</b>    | <b>64,024.80</b>   | <b>-5,000.00</b> | <b>84,975.20</b>                       | <b>59.01%</b>        |
|                                 | <b>Class: 53 - Supplies</b>  |                          |                         |                    |                    |                  |  |                      |
| <a href="#">100-1310-531000</a> | Operating Supplies   | 3,000.00                 | 3,000.00                | 0.00               | 3,117.43           | 0.00             | -117.43                                | -3.91 %              |
| <a href="#">100-1310-531710</a> | District Expenses - D1 (Charter)                                   | 3,000.00                 | 3,000.00                | 0.00               | 1,827.70           | 0.00             | 1,172.30                               | 39.08 %              |
| <a href="#">100-1310-531720</a> | District Expenses - D2 (Charter)                                   | 3,000.00                 | 3,000.00                | 0.00               | 2,344.00           | 0.00             | 656.00                                 | 21.87 %              |
| <a href="#">100-1310-531730</a> | District Expenses - D3 (Charter)                                   | 3,000.00                 | 3,000.00                | 0.00               | 4,263.89           | 0.00             | -1,263.89                              | -42.13 %             |
| <a href="#">100-1310-531740</a> | District Expenses - D4 (Charter)                                   | 3,000.00                 | 3,000.00                | 0.00               | 480.00             | -480.00          | 3,000.00                               | 100.00 %             |
| <a href="#">100-1310-531760</a> | District Expenses - D5 (Charter)                                   | 3,000.00                 | 3,000.00                | 0.00               | 2,873.75           | 0.00             | 126.25                                 | 4.21 %               |
| <a href="#">100-1310-531770</a> | Citywide Mayor Expense (Charter)                                   | 5,000.00                 | 5,000.00                | 75.67              | 639.39             | 0.00             | 4,360.61                               | 87.21 %              |
| <a href="#">100-1310-531800</a> | Mayor Initiatives  | 75,000.00                | 75,000.00               | 0.00               | 11,746.72          | 0.00             | 63,253.28                              | 84.34 %              |
| <a href="#">100-1310-531820</a> | Sponsorships   | 15,000.00                | 15,000.00               | 0.00               | 1,643.19           | 0.00             | 13,356.81                              | 89.05 %              |
| <a href="#">100-1310-531910</a> | District Initiatives - D2  | 10,000.00                | 10,000.00               | 0.00               | 0.00               | 0.00             | 10,000.00                              | 100.00 %             |
| <a href="#">100-1310-531920</a> | District Initiatives - D3  | 10,000.00                | 10,000.00               | 1,020.00           | 7,577.67           | 0.00             | 2,422.33                               | 24.22 %              |
| <a href="#">100-1310-531930</a> | District Initiatives - D4  | 10,000.00                | 10,000.00               | 5,917.05           | 5,917.05           | 0.00             | 4,082.95                               | 40.83 %              |
| <a href="#">100-1310-531940</a> | District Initiatives - D5  | 10,000.00                | 10,000.00               | 4,299.98           | 6,123.25           | 0.00             | 3,876.75                               | 38.77 %              |
| <a href="#">100-1310-531950</a> | District Initiatives - D1  | 10,000.00                | 10,000.00               | 992.63             | 8,665.62           | 0.00             | 1,334.38                               | 13.34 %              |
|                                 | <b>Class: 53 - Supplies Total:</b>                                 | <b>163,000.00</b>        | <b>163,000.00</b>       | <b>12,305.33</b>   | <b>57,219.66</b>   | <b>-480.00</b>   | <b>106,260.34</b>                      | <b>65.19%</b>        |
|                                 | <b>Department: 1310 - Mayor &amp; Council Total:</b>               | <b>529,100.00</b>        | <b>529,100.00</b>       | <b>32,129.48</b>   | <b>330,750.82</b>  | <b>-5,480.00</b> | <b>203,829.18</b>                      | <b>38.52%</b>        |
|                                 | <b>Department: 1320 - Chief Executive (City Manager)</b>           |                          |                         |                    |                    |                  |  |                      |
|                                 | <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                          |                         |                    |                    |                  |  |                      |
| <a href="#">100-1320-511100</a> | Regular Salaries   | 553,800.00               | 553,800.00              | 40,230.79          | 518,855.17         | 0.00             | 34,944.83                              | 6.31 %               |
| <a href="#">100-1320-512000</a> | Fica/Medicare  | 38,000.00                | 38,000.00               | 1,812.95           | 36,876.39          | 0.00             | 1,123.61                               | 2.96 %               |
| <a href="#">100-1320-512100</a> | Group Insurance  | 45,000.00                | 45,000.00               | 3,955.26           | 51,438.94          | 0.00             | -6,438.94                              | -14.31 %             |
| <a href="#">100-1320-512400</a> | Retirement   | 75,000.00                | 75,000.00               | 6,471.52           | 83,740.66          | 0.00             | -8,740.66                              | -11.65 %             |
| <a href="#">100-1320-512600</a> | Unemployment Expense   | 12,500.00                | 12,500.00               | 0.00               | 1,003.21           | 0.00             | 11,496.79                              | 91.97 %              |
| <a href="#">100-1320-512700</a> | Workers Comp   | 5,000.00                 | 5,000.00                | 0.00               | 0.00               | 0.00             | 5,000.00                               | 100.00 %             |
|                                 | <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> | <b>729,300.00</b>        | <b>729,300.00</b>       | <b>52,470.52</b>   | <b>691,914.37</b>  | <b>0.00</b>      | <b>37,385.63</b>                       | <b>5.13%</b>         |
|                                 | <b>Class: 52 - Purchased/Contracted Services</b>                   |                          |                         |                    |                    |                  |  |                      |
| <a href="#">100-1320-521200</a> | Professional Services  | 50,000.00                | 50,000.00               | 0.00               | 3,568.40           | 0.00             | 46,431.60                              | 92.86 %              |
| <a href="#">100-1320-521350</a> | Software/Service Contracts   | 25,000.00                | 25,000.00               | 0.00               | 23,697.60          | 0.00             | 1,302.40                               | 5.21 %               |
| <a href="#">100-1320-523500</a> | Travel Expense   | 15,000.00                | 15,000.00               | 27.11              | 9,434.08           | 0.00             | 5,565.92                               | 37.11 %              |
| <a href="#">100-1320-523600</a> | Dues & Fees  | 5,000.00                 | 5,000.00                | 0.00               | 2,830.00           | 0.00             | 2,170.00                               | 43.40 %              |
| <a href="#">100-1320-523700</a> | Education & Training   | 5,000.00                 | 5,000.00                | 0.00               | 6,194.06           | 0.00             | -1,194.06                              | -23.88 %             |
|                                 | <b>Class: 52 - Purchased/Contracted Services Total:</b>            | <b>100,000.00</b>        | <b>100,000.00</b>       | <b>27.11</b>       | <b>45,724.14</b>   | <b>0.00</b>      | <b>54,275.86</b>                       | <b>54.28%</b>        |
|                                 | <b>Class: 53 - Supplies</b>  |                          |                         |                    |                    |                  |  |                      |
| <a href="#">100-1320-531000</a> | Operating Supplies   | 2,500.00                 | 2,500.00                | 0.00               | 2,632.40           | 0.00             | -132.40                                | -5.30 %              |
| <a href="#">100-1320-531790</a> | Initiatives  | 25,000.00                | 25,000.00               | 4,508.71           | 17,337.86          | 0.00             | 7,662.14                               | 30.65 %              |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|  |  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|--|--------------------------|-------------------------|--------------------|---------------------|--------------|--|----------------------|
| <a href="#">100-1320-531810</a>                  | Hospitality Supplies   | 3,500.00                 | 3,500.00                | 0.00               | 476.11              | 0.00         | 3,023.89                               | 86.40 %              |
|  | <b>Class: 53 - Supplies Total:</b>                                 | <b>31,000.00</b>         | <b>31,000.00</b>        | <b>4,508.71</b>    | <b>20,446.37</b>    | <b>0.00</b>  | <b>10,553.63</b>                       | <b>34.04%</b>        |
|  | <b>Department: 1320 - Chief Executive (City Manager) Total:</b>    | <b>860,300.00</b>        | <b>860,300.00</b>       | <b>57,006.34</b>   | <b>758,084.88</b>   | <b>0.00</b>  | <b>102,215.12</b>                      | <b>11.88%</b>        |
| <b>Department: 1330 - City Clerk</b>             |  |                          |                         |                    |                     |              |  |                      |
|  | <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                          |                         |                    |                     |              |  |                      |
| <a href="#">100-1330-511100</a>                  | Regular Salaries   | 265,000.00               | 265,000.00              | 13,076.92          | 170,719.98          | 0.00         | 94,280.02                              | 35.58 %              |
| <a href="#">100-1330-511300</a>                  | Overtime   | 10,000.00                | 10,000.00               | 0.00               | 0.00                | 0.00         | 10,000.00                              | 100.00 %             |
| <a href="#">100-1330-512000</a>                  | Fica/Medicare  | 20,900.00                | 20,900.00               | 949.14             | 12,393.90           | 0.00         | 8,506.10                               | 40.70 %              |
| <a href="#">100-1330-512100</a>                  | Group Insurance  | 30,000.00                | 30,000.00               | 851.24             | 11,066.12           | 0.00         | 18,933.88                              | 63.11 %              |
| <a href="#">100-1330-512400</a>                  | Retirement   | 35,400.00                | 35,400.00               | 2,936.54           | 38,255.18           | 0.00         | -2,855.18                              | -8.07 %              |
| <a href="#">100-1330-512600</a>                  | Unemployment Expense   | 7,300.00                 | 7,300.00                | 0.00               | 501.61              | 0.00         | 6,798.39                               | 93.13 %              |
| <a href="#">100-1330-512700</a>                  | Workers Comp   | 2,900.00                 | 2,900.00                | 0.00               | 0.00                | 0.00         | 2,900.00                               | 100.00 %             |
|  | <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> | <b>371,500.00</b>        | <b>371,500.00</b>       | <b>17,813.84</b>   | <b>232,936.79</b>   | <b>0.00</b>  | <b>138,563.21</b>                      | <b>37.30%</b>        |
|  | <b>Class: 52 - Purchased/Contracted Services</b>                   |                          |                         |                    |                     |              |  |                      |
| <a href="#">100-1330-521120</a>                  | Election Services  | 50,000.00                | 50,000.00               | 30,398.82          | 30,398.82           | 0.00         | 19,601.18                              | 39.20 %              |
| <a href="#">100-1330-521200</a>                  | Professional Services  | 500.00                   | 500.00                  | 0.00               | 53.16               | 0.00         | 446.84                                 | 89.37 %              |
| <a href="#">100-1330-521350</a>                  | Software/Service Contracts   | 46,000.00                | 46,000.00               | 0.00               | 15,866.63           | 0.00         | 30,133.37                              | 65.51 %              |
| <a href="#">100-1330-523300</a>                  | Advertising  | 25,000.00                | 25,000.00               | 800.00             | 18,506.92           | 0.00         | 6,493.08                               | 25.97 %              |
| <a href="#">100-1330-523500</a>                  | Travel Expense   | 4,500.00                 | 4,500.00                | 0.00               | 1,376.72            | 0.00         | 3,123.28                               | 69.41 %              |
| <a href="#">100-1330-523600</a>                  | Dues & Fees  | 1,000.00                 | 1,000.00                | 0.00               | 9.39                | 0.00         | 990.61                                 | 99.06 %              |
| <a href="#">100-1330-523700</a>                  | Education & Training   | 6,000.00                 | 6,000.00                | 0.00               | 900.00              | 0.00         | 5,100.00                               | 85.00 %              |
|  | <b>Class: 52 - Purchased/Contracted Services Total:</b>            | <b>133,000.00</b>        | <b>133,000.00</b>       | <b>31,198.82</b>   | <b>67,111.64</b>    | <b>0.00</b>  | <b>65,888.36</b>                       | <b>49.54%</b>        |
|  | <b>Class: 53 - Supplies</b>  |                          |                         |                    |                     |              |  |                      |
| <a href="#">100-1330-531000</a>                  | Operating Supplies   | 1,300.00                 | 1,300.00                | 0.00               | 1,828.26            | 0.00         | -528.26                                | -40.64 %             |
| <a href="#">100-1330-531810</a>                  | Hospitality Supplies   | 3,500.00                 | 7,500.00                | 271.77             | 2,947.89            | 0.00         | 4,552.11                               | 60.69 %              |
|  | <b>Class: 53 - Supplies Total:</b>                                 | <b>4,800.00</b>          | <b>8,800.00</b>         | <b>271.77</b>      | <b>4,776.15</b>     | <b>0.00</b>  | <b>4,023.85</b>                        | <b>45.73%</b>        |
|  | <b>Department: 1330 - City Clerk Total:</b>                        | <b>509,300.00</b>        | <b>513,300.00</b>       | <b>49,284.43</b>   | <b>304,824.58</b>   | <b>0.00</b>  | <b>208,475.42</b>                      | <b>40.61%</b>        |
| <b>Department: 1510 - Finance Administration</b> |  |                          |                         |                    |                     |              |  |                      |
|  | <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                          |                         |                    |                     |              |  |                      |
| <a href="#">100-1510-511100</a>                  | Regular Salaries   | 927,000.00               | 927,000.00              | 67,638.84          | 786,380.71          | 0.00         | 140,619.29                             | 15.17 %              |
| <a href="#">100-1510-511300</a>                  | Overtime   | 10,000.00                | 10,000.00               | 0.00               | 0.00                | 0.00         | 10,000.00                              | 100.00 %             |
| <a href="#">100-1510-512000</a>                  | Fica/Medicare  | 70,000.00                | 70,000.00               | 4,946.11           | 57,956.04           | 0.00         | 12,043.96                              | 17.21 %              |
| <a href="#">100-1510-512100</a>                  | Group Insurance  | 35,000.00                | 35,000.00               | 9,021.56           | 86,325.78           | 0.00         | -51,325.78                             | -146.65 %            |
| <a href="#">100-1510-512400</a>                  | Retirement   | 90,000.00                | 90,000.00               | 9,826.64           | 108,055.05          | 0.00         | -18,055.05                             | -20.06 %             |
| <a href="#">100-1510-512600</a>                  | Unemployment Expense   | 19,000.00                | 19,000.00               | 0.00               | 3,375.97            | 0.00         | 15,624.03                              | 82.23 %              |
| <a href="#">100-1510-512700</a>                  | Workers Comp   | 5,100.00                 | 5,100.00                | 0.00               | 0.00                | 0.00         | 5,100.00                               | 100.00 %             |
|  | <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> | <b>1,156,100.00</b>      | <b>1,156,100.00</b>     | <b>91,433.15</b>   | <b>1,042,093.55</b> | <b>0.00</b>  | <b>114,006.45</b>                      | <b>9.86%</b>         |
|  | <b>Class: 52 - Purchased/Contracted Services</b>                   |                          |                         |                    |                     |              |  |                      |
| <a href="#">100-1510-521100</a>                  | Audit Services   | 50,000.00                | 104,000.00              | 0.00               | 74,500.00           | 0.00         | 29,500.00                              | 28.37 %              |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|  |                            | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Encumbrances    | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|----------------------------|--------------------------|-------------------------|--------------------|---------------------|-----------------|--|----------------------|
| <a href="#">100-1510-521200</a>                            | Professional Services      | 150,000.00               | 138,000.00              | 12,687.46          | 138,000.00          | 0.00            | 0.00                                   | 0.00 %               |
| <a href="#">100-1510-521350</a>                            | Software/Service Contracts | 75,000.00                | 115,000.00              | 14,062.54          | 103,581.65          | 0.00            | 11,418.35                              | 9.93 %               |
| <a href="#">100-1510-523300</a>                            | Advertising Expense        | 5,000.00                 | 5,000.00                | 0.00               | 16,715.20           | 0.00            | -11,715.20                             | -234.30 %            |
| <a href="#">100-1510-523500</a>                            | Travel Expense             | 15,000.00                | 3,500.00                | 0.00               | 1,964.97            | 0.00            | 1,535.03                               | 43.86 %              |
| <a href="#">100-1510-523600</a>                            | Dues & Fees                | 7,000.00                 | 7,000.00                | 0.00               | 2,013.25            | 0.00            | 4,986.75                               | 71.24 %              |
| <a href="#">100-1510-523700</a>                            | Education & Training       | 14,000.00                | 14,000.00               | 0.00               | 10,266.03           | 0.00            | 3,733.97                               | 26.67 %              |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>    |                            | <b>316,000.00</b>        | <b>386,500.00</b>       | <b>26,750.00</b>   | <b>347,041.10</b>   | <b>0.00</b>     | <b>39,458.90</b>                       | <b>10.21%</b>        |
| <b>Class: 53 - Supplies</b>                                |                            |                          |                         |                    |                     |                 |  |                      |
| <a href="#">100-1510-531000</a>                            | Operating Supplies         | 2,000.00                 | 8,300.00                | 2,455.65           | 7,956.06            | 0.00            | 343.94                                 | 4.14 %               |
| <a href="#">100-1510-531610</a>                            | Small Equipment            | 0.00                     | 1,200.00                | 0.00               | 0.00                | 1,174.66        | 25.34                                  | 2.11 %               |
| <b>Class: 53 - Supplies Total:</b>                         |                            | <b>2,000.00</b>          | <b>9,500.00</b>         | <b>2,455.65</b>    | <b>7,956.06</b>     | <b>1,174.66</b> | <b>369.28</b>                          | <b>3.89%</b>         |
| <b>Class: 57 - Other Costs</b>                             |                            |                          |                         |                    |                     |                 |  |                      |
| <a href="#">100-1510-579020</a>                            | Reserve Contingency        | 320,000.00               | 64,013.00               | 0.00               | 0.00                | 0.00            | 64,013.00                              | 100.00 %             |
| <b>Class: 57 - Other Costs Total:</b>                      |                            | <b>320,000.00</b>        | <b>64,013.00</b>        | <b>0.00</b>        | <b>0.00</b>         | <b>0.00</b>     | <b>64,013.00</b>                       | <b>100.00%</b>       |
| <b>Class: 58 - Debt Service</b>                            |                            |                          |                         |                    |                     |                 |  |                      |
| <a href="#">100-1510-531110</a>                            | Bond Payments - Interest   | 248,200.00               | 248,200.00              | 0.00               | 0.00                | 0.00            | 248,200.00                             | 100.00 %             |
| <a href="#">100-1510-581000</a>                            | Bond Payments - Principal  | 135,000.00               | 135,000.00              | 0.00               | 0.00                | 0.00            | 135,000.00                             | 100.00 %             |
| <b>Class: 58 - Debt Service Total:</b>                     |                            | <b>383,200.00</b>        | <b>383,200.00</b>       | <b>0.00</b>        | <b>0.00</b>         | <b>0.00</b>     | <b>383,200.00</b>                      | <b>100.00%</b>       |
| <b>Department: 1510 - Finance Administration Total:</b>    |                            | <b>2,177,300.00</b>      | <b>1,999,313.00</b>     | <b>120,638.80</b>  | <b>1,397,090.71</b> | <b>1,174.66</b> | <b>601,047.63</b>                      | <b>30.06%</b>        |
| <b>Department: 1530 - Legal Services Department</b>        |                            |                          |                         |                    |                     |                 |  |                      |
| <b>Class: 52 - Purchased/Contracted Services</b>           |                            |                          |                         |                    |                     |                 |  |                      |
| <a href="#">100-1530-521200</a>                            | Professional Services      | 50,000.00                | 50,000.00               | 0.00               | 4,996.18            | 0.00            | 45,003.82                              | 90.01 %              |
| <a href="#">100-1530-521220</a>                            | Attorney Fees              | 650,000.00               | 749,000.00              | 0.00               | 614,495.44          | 0.00            | 134,504.56                             | 17.96 %              |
| <a href="#">100-1530-521300</a>                            | Attorney Fees/Other        | 50,000.00                | 50,000.00               | 0.00               | 47,300.75           | 0.00            | 2,699.25                               | 5.40 %               |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>    |                            | <b>750,000.00</b>        | <b>849,000.00</b>       | <b>0.00</b>        | <b>666,792.37</b>   | <b>0.00</b>     | <b>182,207.63</b>                      | <b>21.46%</b>        |
| <b>Department: 1530 - Legal Services Department Total:</b> |                            | <b>750,000.00</b>        | <b>849,000.00</b>       | <b>0.00</b>        | <b>666,792.37</b>   | <b>0.00</b>     | <b>182,207.63</b>                      | <b>21.46%</b>        |
| <b>Department: 1535 - It/gis</b>                           |                            |                          |                         |                    |                     |                 |  |                      |
| <b>Class: 52 - Purchased/Contracted Services</b>           |                            |                          |                         |                    |                     |                 |  |                      |
| <a href="#">100-1535-521200</a>                            | Professional Services      | 420,000.00               | 378,580.00              | 108,256.96         | 331,182.98          | 0.00            | 47,397.02                              | 12.52 %              |
| <a href="#">100-1535-521350</a>                            | Software/Service Contracts | 130,000.00               | 162,666.00              | 8,900.00           | 149,655.56          | 9,510.00        | 3,500.44                               | 2.15 %               |
| <a href="#">100-1535-523500</a>                            | Travel Expense             | 2,500.00                 | 2,500.00                | 0.00               | 0.00                | 0.00            | 2,500.00                               | 100.00 %             |
| <a href="#">100-1535-523600</a>                            | Dues & Fees                | 0.00                     | 0.00                    | 0.00               | 15,355.00           | 0.00            | -15,355.00                             | 0.00 %               |
| <a href="#">100-1535-531050</a>                            | Internet/Phones            | 0.00                     | 10,000.00               | 0.00               | 4,200.00            | 0.00            | 5,800.00                               | 58.00 %              |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>    |                            | <b>552,500.00</b>        | <b>553,746.00</b>       | <b>117,156.96</b>  | <b>500,393.54</b>   | <b>9,510.00</b> | <b>43,842.46</b>                       | <b>7.92%</b>         |
| <b>Class: 53 - Supplies</b>                                |                            |                          |                         |                    |                     |                 |  |                      |
| <a href="#">100-1535-531000</a>                            | Operating Supplies         | 10,000.00                | 10,000.00               | 0.00               | 4,360.93            | 0.00            | 5,639.07                               | 56.39 %              |
| <b>Class: 53 - Supplies Total:</b>                         |                            | <b>10,000.00</b>         | <b>10,000.00</b>        | <b>0.00</b>        | <b>4,360.93</b>     | <b>0.00</b>     | <b>5,639.07</b>                        | <b>56.39%</b>        |
| <b>Class: 54 - Capital Outlays</b>                         |                            |                          |                         |                    |                     |                 |  |                      |
| <a href="#">100-1535-542400</a>                            | Computer/Software          | 80,000.00                | 80,000.00               | 0.00               | 80,975.85           | 0.00            | -975.85                                | -1.22 %              |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|  |                            | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances    | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|----------------------------|--------------------------|-------------------------|--------------------|--------------------|-----------------|--|----------------------|
| <a href="#">100-1535-542500</a>                                    | Other Equipment            | 50,000.00                | 48,754.00               | 0.00               | 47,265.13          | 0.00            | 1,488.87                               | 3.05 %               |
| <b>Class: 54 - Capital Outlays Total:</b>                          |                            | <b>130,000.00</b>        | <b>128,754.00</b>       | <b>0.00</b>        | <b>128,240.98</b>  | <b>0.00</b>     | <b>513.02</b>                          | <b>0.40%</b>         |
| <b>Department: 1535 - It/gis Total:</b>                            |                            | <b>692,500.00</b>        | <b>692,500.00</b>       | <b>117,156.96</b>  | <b>632,995.45</b>  | <b>9,510.00</b> | <b>49,994.55</b>                       | <b>7.22%</b>         |
| <b>Department: 1540 - Human Resources</b>                          |                            |                          |                         |                    |                    |                 |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                            |                          |                         |                    |                    |                 |  |                      |
| <a href="#">100-1540-511100</a>                                    | Regular Salaries           | 271,000.00               | 321,000.00              | 21,834.60          | 274,869.22         | 0.00            | 46,130.78                              | 14.37 %              |
| <a href="#">100-1540-512000</a>                                    | Fica/Medicare              | 15,500.00                | 19,250.00               | 1,599.14           | 20,151.68          | 0.00            | -901.68                                | -4.68 %              |
| <a href="#">100-1540-512100</a>                                    | Group Insurance            | 33,000.00                | 38,750.00               | 3,397.18           | 44,163.58          | 0.00            | -5,413.58                              | -13.97 %             |
| <a href="#">100-1540-512400</a>                                    | Retirement                 | 26,000.00                | 32,250.00               | 3,039.52           | 38,269.93          | 0.00            | -6,019.93                              | -18.67 %             |
| <a href="#">100-1540-512600</a>                                    | Unemployment Expense       | 5,000.00                 | 5,150.00                | 0.00               | 752.42             | 0.00            | 4,397.58                               | 85.39 %              |
| <a href="#">100-1540-512700</a>                                    | Workers Comp               | 2,100.00                 | 2,650.00                | 0.00               | 0.00               | 0.00            | 2,650.00                               | 100.00 %             |
| <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> |                            | <b>352,600.00</b>        | <b>419,050.00</b>       | <b>29,870.44</b>   | <b>378,206.83</b>  | <b>0.00</b>     | <b>40,843.17</b>                       | <b>9.75%</b>         |
| <b>Class: 52 - Purchased/Contracted Services</b>                   |                            |                          |                         |                    |                    |                 |  |                      |
| <a href="#">100-1540-521200</a>                                    | Professional Services      | 50,000.00                | 29,000.00               | 200.00             | 26,614.06          | 0.00            | 2,385.94                               | 8.23 %               |
| <a href="#">100-1540-521350</a>                                    | Software/Service Contracts | 31,500.00                | 68,200.00               | 753.08             | 63,902.30          | 0.00            | 4,297.70                               | 6.30 %               |
| <a href="#">100-1540-523300</a>                                    | Advertising                | 1,500.00                 | 1,500.00                | 0.00               | 183.60             | 0.00            | 1,316.40                               | 87.76 %              |
| <a href="#">100-1540-523500</a>                                    | Travel Expense             | 4,000.00                 | 4,000.00                | 0.00               | 0.00               | 0.00            | 4,000.00                               | 100.00 %             |
| <a href="#">100-1540-523600</a>                                    | Dues & Fees                | 3,500.00                 | 3,500.00                | 195.00             | 1,100.34           | 0.00            | 2,399.66                               | 68.56 %              |
| <a href="#">100-1540-523700</a>                                    | Education & Training       | 8,000.00                 | 7,000.00                | 1,000.00           | 1,000.00           | 0.00            | 6,000.00                               | 85.71 %              |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>            |                            | <b>98,500.00</b>         | <b>113,200.00</b>       | <b>2,148.08</b>    | <b>92,800.30</b>   | <b>0.00</b>     | <b>20,399.70</b>                       | <b>18.02%</b>        |
| <b>Class: 53 - Supplies</b>  |                            |                          |                         |                    |                    |                 |  |                      |
| <a href="#">100-1540-531000</a>                                    | Operating Supplies         | 4,200.00                 | 4,200.00                | 604.98             | 3,625.44           | 0.00            | 574.56                                 | 13.68 %              |
| <a href="#">100-1540-531830</a>                                    | Staff Development          | 25,000.00                | 26,000.00               | 48.09              | 2,812.76           | 0.00            | 23,187.24                              | 89.18 %              |
| <a href="#">100-1540-531840</a>                                    | Staff Appreciation         | 15,000.00                | 15,000.00               | 650.19             | 7,445.39           | 0.00            | 7,554.61                               | 50.36 %              |
| <b>Class: 53 - Supplies Total:</b>                                 |                            | <b>44,200.00</b>         | <b>45,200.00</b>        | <b>1,303.26</b>    | <b>13,883.59</b>   | <b>0.00</b>     | <b>31,316.41</b>                       | <b>69.28%</b>        |
| <b>Department: 1540 - Human Resources Total:</b>                   |                            | <b>495,300.00</b>        | <b>577,450.00</b>       | <b>33,321.78</b>   | <b>484,890.72</b>  | <b>0.00</b>     | <b>92,559.28</b>                       | <b>16.03%</b>        |
| <b>Department: 1560 - Internal Audit Department</b>                |                            |                          |                         |                    |                    |                 |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                            |                          |                         |                    |                    |                 |  |                      |
| <a href="#">100-1560-511100</a>                                    | Regular Salaries           | 98,000.00                | 0.00                    | 0.00               | 0.00               | 0.00            | 0.00                                   | 0.00 %               |
| <a href="#">100-1560-512000</a>                                    | Fica/Medicare              | 7,500.00                 | 0.00                    | 0.00               | 0.00               | 0.00            | 0.00                                   | 0.00 %               |
| <a href="#">100-1560-512100</a>                                    | Group Insurance            | 11,500.00                | 0.00                    | 0.00               | 0.00               | 0.00            | 0.00                                   | 0.00 %               |
| <a href="#">100-1560-512400</a>                                    | Retirement                 | 12,500.00                | 0.00                    | 0.00               | 0.00               | 0.00            | 0.00                                   | 0.00 %               |
| <a href="#">100-1560-512600</a>                                    | Unemployment Expense       | 300.00                   | 0.00                    | 0.00               | 0.00               | 0.00            | 0.00                                   | 0.00 %               |
| <a href="#">100-1560-512700</a>                                    | Workers Comp               | 1,100.00                 | -4,950.00               | 0.00               | 0.00               | 0.00            | -4,950.00                              | 100.00 %             |
| <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> |                            | <b>130,900.00</b>        | <b>-4,950.00</b>        | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>     | <b>-4,950.00</b>                       | <b>100.00%</b>       |
| <b>Class: 52 - Purchased/Contracted Services</b>                   |                            |                          |                         |                    |                    |                 |  |                      |
| <a href="#">100-1560-521200</a>                                    | Professional Services      | 10,000.00                | 79,400.00               | 0.00               | 0.00               | 0.00            | 79,400.00                              | 100.00 %             |
| <a href="#">100-1560-523500</a>                                    | Travel Expense             | 2,500.00                 | 2,500.00                | 0.00               | 0.00               | 0.00            | 2,500.00                               | 100.00 %             |
| <a href="#">100-1560-523600</a>                                    | Dues & Fees                | 2,500.00                 | 2,500.00                | 0.00               | 0.00               | 0.00            | 2,500.00                               | 100.00 %             |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|                                 |  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---------------------------------|--|--------------------------|-------------------------|--------------------|--------------------|------------------|--|----------------------|
| <a href="#">100-1560-523700</a> | Education & Training   | 2,500.00                 | 2,500.00                | 0.00               | 0.00               | 0.00             | 2,500.00                               | 100.00 %             |
|                                 | <b>Class: 52 - Purchased/Contracted Services Total:</b>            | <b>17,500.00</b>         | <b>86,900.00</b>        | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>      | <b>86,900.00</b>                       | <b>100.00%</b>       |
|                                 | <b>Class: 53 - Supplies</b>  |                          |                         |                    |                    |                  |  |                      |
| <a href="#">100-1560-531000</a> | Operating Supplies   | 1,000.00                 | 1,000.00                | 0.00               | 0.00               | 0.00             | 1,000.00                               | 100.00 %             |
|                                 | <b>Class: 53 - Supplies Total:</b>                                 | <b>1,000.00</b>          | <b>1,000.00</b>         | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>      | <b>1,000.00</b>                        | <b>100.00%</b>       |
|                                 | <b>Department: 1560 - Internal Audit Department Total:</b>         | <b>149,400.00</b>        | <b>82,950.00</b>        | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>      | <b>82,950.00</b>                       | <b>100.00%</b>       |
|                                 | <b>Department: 1565 - General Government Buildings</b>             |                          |                         |                    |                    |                  |  |                      |
|                                 | <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                          |                         |                    |                    |                  |  |                      |
| <a href="#">100-1565-511100</a> | Regular Salaries   | 0.00                     | 469,600.00              | 6,935.00           | 19,072.50          | 0.00             | 450,527.50                             | 95.94 %              |
| <a href="#">100-1565-511300</a> | Overtime   | 0.00                     | 8,500.00                | 0.00               | 0.00               | 0.00             | 8,500.00                               | 100.00 %             |
| <a href="#">100-1565-512000</a> | FICA/Medicare  | 0.00                     | 37,000.00               | 514.71             | 1,427.42           | 0.00             | 35,572.58                              | 96.14 %              |
| <a href="#">100-1565-512100</a> | Group Insurance  | 0.00                     | 45,000.00               | 913.92             | 1,793.68           | 0.00             | 43,206.32                              | 96.01 %              |
| <a href="#">100-1565-512400</a> | Retirement   | 0.00                     | 41,000.00               | 798.57             | 2,189.10           | 0.00             | 38,810.90                              | 94.66 %              |
| <a href="#">100-1565-512600</a> | Unemployment Expense   | 0.00                     | 2,000.00                | 170.81             | 491.23             | 0.00             | 1,508.77                               | 75.44 %              |
| <a href="#">100-1565-512700</a> | Workes Comp  | 0.00                     | 10,500.00               | 0.00               | 0.00               | 0.00             | 10,500.00                              | 100.00 %             |
|                                 | <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> | <b>0.00</b>              | <b>613,600.00</b>       | <b>9,333.01</b>    | <b>24,973.93</b>   | <b>0.00</b>      | <b>588,626.07</b>                      | <b>95.93%</b>        |
|                                 | <b>Class: 52 - Purchased/Contracted Services</b>                   |                          |                         |                    |                    |                  |  |                      |
| <a href="#">100-1565-521050</a> | Uniforms   | 0.00                     | 3,000.00                | 0.00               | 0.00               | 0.00             | 3,000.00                               | 100.00 %             |
| <a href="#">100-1565-521200</a> | Professional Services  | 0.00                     | 101,438.00              | 5,264.71           | 76,345.80          | 19,918.00        | 5,174.20                               | 5.10 %               |
| <a href="#">100-1565-521350</a> | Software/Service Contracts   | 0.00                     | 22,333.58               | 0.00               | 22,333.58          | 0.00             | 0.00                                   | 0.00 %               |
| <a href="#">100-1565-521800</a> | Security   | 250,000.00               | 235,862.00              | 9,315.00           | 195,144.00         | 0.00             | 40,718.00                              | 17.26 %              |
| <a href="#">100-1565-522000</a> | Repairs & Maintenance  | 10,000.00                | 60,000.00               | 14,189.39          | 59,805.41          | 0.00             | 194.59                                 | 0.32 %               |
| <a href="#">100-1565-522100</a> | Recycle/Shredding  | 1,000.00                 | 1,300.00                | 86.46              | 1,073.64           | 0.00             | 226.36                                 | 17.41 %              |
| <a href="#">100-1565-522140</a> | Landscaping  | 0.00                     | 40,000.00               | 1,349.81           | 31,150.34          | 0.00             | 8,849.66                               | 22.12 %              |
| <a href="#">100-1565-522150</a> | Janitorial Services  | 0.00                     | 10,000.00               | 0.00               | 53,104.64          | 0.00             | -43,104.64                             | -431.05 %            |
| <a href="#">100-1565-522160</a> | Sanitation   | 0.00                     | 1,000.00                | 0.00               | 215.00             | 0.00             | 785.00                                 | 78.50 %              |
| <a href="#">100-1565-523020</a> | Equipment Rental   | 10,500.00                | 10,500.00               | 1,011.70           | 2,963.00           | 0.00             | 7,537.00                               | 71.78 %              |
| <a href="#">100-1565-531020</a> | Pest Control   | 5,000.00                 | 5,000.00                | 130.00             | 780.00             | 0.00             | 4,220.00                               | 84.40 %              |
| <a href="#">100-1565-531050</a> | Internet/Phones  | 0.00                     | 4,900.00                | 1,297.59           | 4,837.59           | 0.00             | 62.41                                  | 1.27 %               |
|                                 | <b>Class: 52 - Purchased/Contracted Services Total:</b>            | <b>276,500.00</b>        | <b>495,333.58</b>       | <b>32,644.66</b>   | <b>447,753.00</b>  | <b>19,918.00</b> | <b>27,662.58</b>                       | <b>5.58%</b>         |
|                                 | <b>Class: 53 - Supplies</b>  |                          |                         |                    |                    |                  |  |                      |
| <a href="#">100-1565-531000</a> | Operating Supplies   | 0.00                     | 6,500.00                | 418.31             | 1,125.79           | 0.00             | 5,374.21                               | 82.68 %              |
| <a href="#">100-1565-531200</a> | Stormwater Utility Charges   | 7,000.00                 | 8,208.02                | 0.00               | 8,208.02           | 0.00             | 0.00                                   | 0.00 %               |
| <a href="#">100-1565-531210</a> | Water/Sewer  | 2,000.00                 | 8,500.00                | 380.28             | 4,646.32           | 0.00             | 3,853.68                               | 45.34 %              |
| <a href="#">100-1565-531610</a> | Small Equipment  | 0.00                     | 28,000.00               | 0.00               | 3,516.00           | 20,708.15        | 3,775.85                               | 13.49 %              |
|                                 | <b>Class: 53 - Supplies Total:</b>                                 | <b>9,000.00</b>          | <b>51,208.02</b>        | <b>798.59</b>      | <b>17,496.13</b>   | <b>20,708.15</b> | <b>13,003.74</b>                       | <b>25.39%</b>        |
|                                 | <b>Class: 54 - Capital Outlays</b>                                 |                          |                         |                    |                    |                  |  |                      |
| <a href="#">100-1565-541300</a> | Buildings & Improvements   | 35,000.00                | 577,071.68              | 11,733.50          | 130,245.22         | 439,400.00       | 7,426.46                               | 1.29 %               |
| <a href="#">100-1565-542300</a> | Furniture And Fixtures   | 75,000.00                | 30,005.82               | 0.00               | 29,355.32          | 0.00             | 650.50                                 | 2.17 %               |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|   |  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances      | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--|--------------------------|-------------------------|--------------------|--------------------|-------------------|--|----------------------|
| <a href="#">100-1565-542500</a>                             | Other Equipment  | 10,000.00                | 9,994.18                | 0.00               | 6,313.18           | 0.00              | 3,681.00                               | 36.83 %              |
|   | <b>Class: 54 - Capital Outlays Total:</b>                          | <b>120,000.00</b>        | <b>617,071.68</b>       | <b>11,733.50</b>   | <b>165,913.72</b>  | <b>439,400.00</b> | <b>11,757.96</b>                       | <b>1.91%</b>         |
|   | <b>Department: 1565 - General Government Buildings Total:</b>      | <b>405,500.00</b>        | <b>1,777,213.28</b>     | <b>54,509.76</b>   | <b>656,136.78</b>  | <b>480,026.15</b> | <b>641,050.35</b>                      | <b>36.07%</b>        |
| <b>Department: 1570 - Communications</b>                    |  |                          |                         |                    |                    |                   |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b> |  |                          |                         |                    |                    |                   |  |                      |
| <a href="#">100-1570-511100</a>                             | Regular Salaries   | 420,000.00               | 420,000.00              | 34,254.65          | 385,553.41         | 0.00              | 34,446.59                              | 8.20 %               |
| <a href="#">100-1570-511300</a>                             | Overtime   | 10,000.00                | 10,000.00               | 0.00               | 0.00               | 0.00              | 10,000.00                              | 100.00 %             |
| <a href="#">100-1570-512000</a>                             | Fica/Medicare  | 25,000.00                | 25,000.00               | 2,529.75           | 27,901.21          | 0.00              | -2,901.21                              | -11.60 %             |
| <a href="#">100-1570-512100</a>                             | Group Insurance  | 60,000.00                | 60,000.00               | 4,024.64           | 69,173.34          | 0.00              | -9,173.34                              | -15.29 %             |
| <a href="#">100-1570-512400</a>                             | Retirement   | 52,000.00                | 52,000.00               | 4,146.20           | 44,813.39          | 0.00              | 7,186.61                               | 13.82 %              |
| <a href="#">100-1570-512600</a>                             | Unemployment Expense   | 1,500.00                 | 1,500.00                | 113.72             | 1,755.60           | 0.00              | -255.60                                | -17.04 %             |
| <a href="#">100-1570-512700</a>                             | Workers Comp   | 4,000.00                 | 4,000.00                | 0.00               | 0.00               | 0.00              | 4,000.00                               | 100.00 %             |
|   | <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> | <b>572,500.00</b>        | <b>572,500.00</b>       | <b>45,068.96</b>   | <b>529,196.95</b>  | <b>0.00</b>       | <b>43,303.05</b>                       | <b>7.56%</b>         |
| <b>Class: 52 - Purchased/Contracted Services</b>            |  |                          |                         |                    |                    |                   |  |                      |
| <a href="#">100-1570-521200</a>                             | Professional Services  | 75,000.00                | 73,300.00               | 812.87             | 10,079.75          | -7,485.00         | 70,705.25                              | 96.46 %              |
| <a href="#">100-1570-521320</a>                             | Marketing  | 175,000.00               | 155,000.00              | 0.00               | 19,332.20          | 0.00              | 135,667.80                             | 87.53 %              |
| <a href="#">100-1570-521350</a>                             | Software/Service Contracts   | 17,500.00                | 37,500.00               | 8,046.00           | 17,574.70          | 0.00              | 19,925.30                              | 53.13 %              |
| <a href="#">100-1570-523400</a>                             | Printing   | 10,000.00                | 10,000.00               | 888.03             | 1,835.68           | 0.00              | 8,164.32                               | 81.64 %              |
| <a href="#">100-1570-523500</a>                             | Travel Expense   | 7,500.00                 | 7,500.00                | 0.00               | 314.13             | 0.00              | 7,185.87                               | 95.81 %              |
| <a href="#">100-1570-523600</a>                             | Dues & Fees  | 4,000.00                 | 4,000.00                | 0.00               | 388.68             | 0.00              | 3,611.32                               | 90.28 %              |
| <a href="#">100-1570-523700</a>                             | Education & Training   | 7,500.00                 | 7,500.00                | 0.00               | 0.00               | 0.00              | 7,500.00                               | 100.00 %             |
|   | <b>Class: 52 - Purchased/Contracted Services Total:</b>            | <b>296,500.00</b>        | <b>294,800.00</b>       | <b>9,746.90</b>    | <b>49,525.14</b>   | <b>-7,485.00</b>  | <b>252,759.86</b>                      | <b>85.74%</b>        |
| <b>Class: 53 - Supplies</b>                                 |  |                          |                         |                    |                    |                   |  |                      |
| <a href="#">100-1570-521050</a>                             | Uniforms   | 0.00                     | 1,700.00                | 0.00               | 0.00               | 0.00              | 1,700.00                               | 100.00 %             |
| <a href="#">100-1570-531000</a>                             | Operating Supplies   | 2,000.00                 | 2,000.00                | 0.00               | 1,940.30           | 0.00              | 59.70                                  | 2.99 %               |
|   | <b>Class: 53 - Supplies Total:</b>                                 | <b>2,000.00</b>          | <b>3,700.00</b>         | <b>0.00</b>        | <b>1,940.30</b>    | <b>0.00</b>       | <b>1,759.70</b>                        | <b>47.56%</b>        |
| <b>Class: 54 - Capital Outlays</b>                          |  |                          |                         |                    |                    |                   |  |                      |
| <a href="#">100-1570-542500</a>                             | Other Equipment  | 20,000.00                | 20,000.00               | 0.00               | 14,548.46          | 0.00              | 5,451.54                               | 27.26 %              |
|   | <b>Class: 54 - Capital Outlays Total:</b>                          | <b>20,000.00</b>         | <b>20,000.00</b>        | <b>0.00</b>        | <b>14,548.46</b>   | <b>0.00</b>       | <b>5,451.54</b>                        | <b>27.26%</b>        |
|   | <b>Department: 1570 - Communications Total:</b>                    | <b>891,000.00</b>        | <b>891,000.00</b>       | <b>54,815.86</b>   | <b>595,210.85</b>  | <b>-7,485.00</b>  | <b>303,274.15</b>                      | <b>34.04%</b>        |
| <b>Department: 1575 - Engineering</b>                       |  |                          |                         |                    |                    |                   |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b> |  |                          |                         |                    |                    |                   |  |                      |
| <a href="#">100-1575-511100</a>                             | Regular Salaries   | 260,000.00               | 260,000.00              | 0.00               | 84,438.54          | 0.00              | 175,561.46                             | 67.52 %              |
| <a href="#">100-1575-512000</a>                             | Fica/Medicare  | 24,000.00                | 24,000.00               | 0.00               | 6,039.57           | 0.00              | 17,960.43                              | 74.84 %              |
| <a href="#">100-1575-512100</a>                             | Group Insurance  | 36,000.00                | 36,000.00               | 0.00               | 9,677.36           | 0.00              | 26,322.64                              | 73.12 %              |
| <a href="#">100-1575-512400</a>                             | Retirement   | 40,000.00                | 40,000.00               | 0.00               | 8,842.24           | 0.00              | 31,157.76                              | 77.89 %              |
| <a href="#">100-1575-512600</a>                             | Unemployment Expense   | 1,000.00                 | 1,000.00                | 0.00               | 250.80             | 0.00              | 749.20                                 | 74.92 %              |
| <a href="#">100-1575-512700</a>                             | Workers Comp   | 3,500.00                 | 3,500.00                | 0.00               | 0.00               | 0.00              | 3,500.00                               | 100.00 %             |
|   | <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> | <b>364,500.00</b>        | <b>364,500.00</b>       | <b>0.00</b>        | <b>109,248.51</b>  | <b>0.00</b>       | <b>255,251.49</b>                      | <b>70.03%</b>        |



**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|  |                             | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances      | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|-----------------------------|--------------------------|-------------------------|--------------------|--------------------|-------------------|--|----------------------|
| <b>Class: 52 - Purchased/Contracted Services</b>             |                             |                          |                         |                    |                    |                   |  |                      |
| <a href="#">100-1575-521200</a>                              | Professional Services       | 700,000.00               | 700,000.00              | 50,634.40          | 630,196.45         | 0.00              | 69,803.55                              | 9.97 %               |
| <a href="#">100-1575-521220</a>                              | Contractual Services        | 0.00                     | 0.00                    | 0.00               | 3,896.46           | 0.00              | -3,896.46                              | 0.00 %               |
| <a href="#">100-1575-523500</a>                              | Travel Expense              | 5,000.00                 | 5,000.00                | 0.00               | 0.00               | 0.00              | 5,000.00                               | 100.00 %             |
| <a href="#">100-1575-523600</a>                              | Dues & Fees                 | 5,000.00                 | 5,000.00                | 0.00               | 0.00               | 0.00              | 5,000.00                               | 100.00 %             |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>      |                             | <b>710,000.00</b>        | <b>710,000.00</b>       | <b>50,634.40</b>   | <b>634,092.91</b>  | <b>0.00</b>       | <b>75,907.09</b>                       | <b>10.69%</b>        |
| <b>Class: 53 - Supplies</b>                                  |                             |                          |                         |                    |                    |                   |  |                      |
| <a href="#">100-1575-531000</a>                              | Operating Supplies          | 2,500.00                 | 2,500.00                | 0.00               | 0.00               | 0.00              | 2,500.00                               | 100.00 %             |
| <b>Class: 53 - Supplies Total:</b>                           |                             | <b>2,500.00</b>          | <b>2,500.00</b>         | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>2,500.00</b>                        | <b>100.00%</b>       |
| <b>Department: 1575 - Engineering Total:</b>                 |                             | <b>1,077,000.00</b>      | <b>1,077,000.00</b>     | <b>50,634.40</b>   | <b>743,341.42</b>  | <b>0.00</b>       | <b>333,658.58</b>                      | <b>30.98%</b>        |
| <b>Department: 1595 - General Administrative Fees</b>        |                             |                          |                         |                    |                    |                   |  |                      |
| <b>Class: 52 - Purchased/Contracted Services</b>             |                             |                          |                         |                    |                    |                   |  |                      |
| <a href="#">100-1595-521050</a>                              | Uniforms                    | 5,000.00                 | 5,000.00                | 0.00               | 6,937.25           | 0.00              | -1,937.25                              | -38.75 %             |
| <a href="#">100-1595-521200</a>                              | Professional Services       | 0.00                     | 0.00                    | 0.00               | 1,000.00           | 0.00              | -1,000.00                              | 0.00 %               |
| <a href="#">100-1595-522320</a>                              | Equipment Lease             | 125,000.00               | 138,261.16              | -97,741.13         | 38,456.81          | 0.00              | 99,804.35                              | 72.19 %              |
| <a href="#">100-1595-522330</a>                              | Equipment Vehicle Leases    | 0.00                     | 143,000.00              | 123,874.63         | 128,309.09         | 0.00              | 14,690.91                              | 10.27 %              |
| <a href="#">100-1595-523100</a>                              | General Liability Insurance | 275,000.00               | 275,000.00              | 1,000.00           | 285,241.75         | -41,803.00        | 31,561.25                              | 11.48 %              |
| <a href="#">100-1595-523400</a>                              | Printing                    | 2,500.00                 | 1,649.84                | 115.00             | 115.00             | 0.00              | 1,534.84                               | 93.03 %              |
| <a href="#">100-1595-523600</a>                              | Dues & Fees                 | 85,000.00                | 51,889.00               | 172.58             | 55,377.60          | -5,256.00         | 1,767.40                               | 3.41 %               |
| <a href="#">100-1595-523610</a>                              | Bank Fees                   | 25,000.00                | 25,000.00               | -9,971.89          | -71,434.65         | 0.00              | 96,434.65                              | 385.74 %             |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>      |                             | <b>517,500.00</b>        | <b>639,800.00</b>       | <b>17,449.19</b>   | <b>444,002.85</b>  | <b>-47,059.00</b> | <b>242,856.15</b>                      | <b>37.96%</b>        |
| <b>Class: 53 - Supplies</b>                                  |                             |                          |                         |                    |                    |                   |  |                      |
| <a href="#">100-1595-531000</a>                              | Operating Supplies          | 30,000.00                | 34,400.00               | 135.14             | 33,679.67          | 0.00              | 720.33                                 | 2.09 %               |
| <a href="#">100-1595-531010</a>                              | Postage                     | 6,000.00                 | 1,600.00                | 306.99             | 714.62             | 0.00              | 885.38                                 | 55.34 %              |
| <a href="#">100-1595-531040</a>                              | Service Fees                | 300.00                   | 300.00                  | 0.00               | 0.00               | 0.00              | 300.00                                 | 100.00 %             |
| <a href="#">100-1595-531050</a>                              | Internet/Phones             | 100,000.00               | 100,000.00              | 9,666.37           | 85,632.46          | 0.00              | 14,367.54                              | 14.37 %              |
| <a href="#">100-1595-531150</a>                              | Vehicle Fuel                | 40,000.00                | 40,000.00               | 0.00               | 27,928.54          | 0.00              | 12,071.46                              | 30.18 %              |
| <b>Class: 53 - Supplies Total:</b>                           |                             | <b>176,300.00</b>        | <b>176,300.00</b>       | <b>10,108.50</b>   | <b>147,955.29</b>  | <b>0.00</b>       | <b>28,344.71</b>                       | <b>16.08%</b>        |
| <b>Class: 57 - Other Costs</b>                               |                             |                          |                         |                    |                    |                   |  |                      |
| <a href="#">100-1595-571010</a>                              | Tax Bill Processing         | 26,000.00                | 46,700.00               | 0.00               | 46,582.52          | 0.00              | 117.48                                 | 0.25 %               |
| <b>Class: 57 - Other Costs Total:</b>                        |                             | <b>26,000.00</b>         | <b>46,700.00</b>        | <b>0.00</b>        | <b>46,582.52</b>   | <b>0.00</b>       | <b>117.48</b>                          | <b>0.25%</b>         |
| <b>Department: 1595 - General Administrative Fees Total:</b> |                             | <b>719,800.00</b>        | <b>862,800.00</b>       | <b>27,557.69</b>   | <b>638,540.66</b>  | <b>-47,059.00</b> | <b>271,318.34</b>                      | <b>31.45%</b>        |
| <b>Department: 2650 - Municipal Court</b>                    |                             |                          |                         |                    |                    |                   |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b>  |                             |                          |                         |                    |                    |                   |  |                      |
| <a href="#">100-2650-511100</a>                              | Regular Salaries            | 145,000.00               | 145,000.00              | 6,346.16           | 97,641.90          | 0.00              | 47,358.10                              | 32.66 %              |
| <a href="#">100-2650-511300</a>                              | Overtime                    | 5,000.00                 | 5,000.00                | 0.00               | 0.00               | 0.00              | 5,000.00                               | 100.00 %             |
| <a href="#">100-2650-512000</a>                              | Fica/Medicare               | 10,000.00                | 10,000.00               | 485.48             | 7,140.68           | 0.00              | 2,859.32                               | 28.59 %              |
| <a href="#">100-2650-512100</a>                              | Group Insurance             | 28,300.00                | 28,300.00               | 0.00               | 17,906.12          | 0.00              | 10,393.88                              | 36.73 %              |
| <a href="#">100-2650-512400</a>                              | Retirement                  | 25,900.00                | 25,900.00               | 898.08             | 11,891.27          | 0.00              | 14,008.73                              | 54.09 %              |



**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|  |                            | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|----------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| <a href="#">100-2650-512600</a>                                    | Unemployment Expense       | 500.00                   | 500.00                  | 167.03             | 752.39             | 0.00         | -252.39                                | -50.48 %             |
| <a href="#">100-2650-512700</a>                                    | Workers Comp               | 1,500.00                 | 1,500.00                | 0.00               | 0.00               | 0.00         | 1,500.00                               | 100.00 %             |
| <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> |                            | <b>216,200.00</b>        | <b>216,200.00</b>       | <b>7,896.75</b>    | <b>135,332.36</b>  | <b>0.00</b>  | <b>80,867.64</b>                       | <b>37.40%</b>        |
| <b>Class: 52 - Purchased/Contracted Services</b>                   |                            |                          |                         |                    |                    |              |  |                      |
| <a href="#">100-2650-521200</a>                                    | Professional Services      | 57,000.00                | 57,000.00               | 13,075.50          | 51,194.48          | 0.00         | 5,805.52                               | 10.19 %              |
| <a href="#">100-2650-521350</a>                                    | Software/Service Contracts | 2,000.00                 | 19,000.00               | 3,497.98           | 4,747.51           | 0.00         | 14,252.49                              | 75.01 %              |
| <a href="#">100-2650-521400</a>                                    | Solicitor                  | 66,000.00                | 66,000.00               | 5,900.00           | 60,400.00          | 0.00         | 5,600.00                               | 8.48 %               |
| <a href="#">100-2650-521500</a>                                    | Public Defender            | 15,000.00                | 15,000.00               | 1,100.00           | 11,220.00          | 0.00         | 3,780.00                               | 25.20 %              |
| <a href="#">100-2650-521800</a>                                    | Security                   | 12,000.00                | 12,000.00               | 962.50             | 6,342.25           | 0.00         | 5,657.75                               | 47.15 %              |
| <a href="#">100-2650-523500</a>                                    | Travel Expense             | 20,000.00                | 15,000.00               | 0.00               | 1,498.34           | 0.00         | 13,501.66                              | 90.01 %              |
| <a href="#">100-2650-523600</a>                                    | Dues & Fees                | 5,000.00                 | 5,000.00                | 250.00             | 890.00             | 0.00         | 4,110.00                               | 82.20 %              |
| <a href="#">100-2650-523700</a>                                    | Education & Training       | 20,000.00                | 15,000.00               | 0.00               | 5,352.50           | 0.00         | 9,647.50                               | 64.32 %              |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>            |                            | <b>197,000.00</b>        | <b>204,000.00</b>       | <b>24,785.98</b>   | <b>141,645.08</b>  | <b>0.00</b>  | <b>62,354.92</b>                       | <b>30.57%</b>        |
| <b>Class: 53 - Supplies</b>  |                            |                          |                         |                    |                    |              |  |                      |
| <a href="#">100-2650-531000</a>                                    | Operating Supplies         | 3,000.00                 | 3,000.00                | 83.02              | 2,756.42           | 0.00         | 243.58                                 | 8.12 %               |
| <b>Class: 53 - Supplies Total:</b>                                 |                            | <b>3,000.00</b>          | <b>3,000.00</b>         | <b>83.02</b>       | <b>2,756.42</b>    | <b>0.00</b>  | <b>243.58</b>                          | <b>8.12%</b>         |
| <b>Class: 57 - Other Costs</b>                                     |                            |                          |                         |                    |                    |              |  |                      |
| <a href="#">100-2650-572000</a>                                    | Payments To Other Agencies | 40,000.00                | 50,000.00               | 0.00               | 48,804.51          | 0.00         | 1,195.49                               | 2.39 %               |
| <b>Class: 57 - Other Costs Total:</b>                              |                            | <b>40,000.00</b>         | <b>50,000.00</b>        | <b>0.00</b>        | <b>48,804.51</b>   | <b>0.00</b>  | <b>1,195.49</b>                        | <b>2.39%</b>         |
| <b>Department: 2650 - Municipal Court Total:</b>                   |                            | <b>456,200.00</b>        | <b>473,200.00</b>       | <b>32,765.75</b>   | <b>328,538.37</b>  | <b>0.00</b>  | <b>144,661.63</b>                      | <b>30.57%</b>        |
| <b>Department: 3100 - Public Safety Administration</b>             |                            |                          |                         |                    |                    |              |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                            |                          |                         |                    |                    |              |  |                      |
| <a href="#">100-3100-511100</a>                                    | Regular Salaries           | 150,000.00               | 150,000.00              | 0.00               | 0.00               | 0.00         | 150,000.00                             | 100.00 %             |
| <a href="#">100-3100-512000</a>                                    | Fica/Medicare              | 11,500.00                | 11,500.00               | 0.00               | 0.00               | 0.00         | 11,500.00                              | 100.00 %             |
| <a href="#">100-3100-512400</a>                                    | Retirement                 | 19,500.00                | 19,500.00               | 0.00               | 0.00               | 0.00         | 19,500.00                              | 100.00 %             |
| <a href="#">100-3100-512600</a>                                    | Unemployment Expense       | 500.00                   | 500.00                  | 0.00               | 0.00               | 0.00         | 500.00                                 | 100.00 %             |
| <a href="#">100-3100-512700</a>                                    | Workers Comp               | 1,900.00                 | 1,900.00                | 0.00               | 0.00               | 0.00         | 1,900.00                               | 100.00 %             |
| <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> |                            | <b>183,400.00</b>        | <b>183,400.00</b>       | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>  | <b>183,400.00</b>                      | <b>100.00%</b>       |
| <b>Class: 52 - Purchased/Contracted Services</b>                   |                            |                          |                         |                    |                    |              |  |                      |
| <a href="#">100-3100-521200</a>                                    | Professional Services      | 15,000.00                | 15,000.00               | 0.00               | 0.00               | 0.00         | 15,000.00                              | 100.00 %             |
| <a href="#">100-3100-523500</a>                                    | Travel Expense             | 3,500.00                 | 3,500.00                | 0.00               | 0.00               | 0.00         | 3,500.00                               | 100.00 %             |
| <a href="#">100-3100-523600</a>                                    | Dues & Fees                | 2,500.00                 | 2,500.00                | 0.00               | 0.00               | 0.00         | 2,500.00                               | 100.00 %             |
| <a href="#">100-3100-523700</a>                                    | Education & Training       | 3,500.00                 | 3,500.00                | 0.00               | 0.00               | 0.00         | 3,500.00                               | 100.00 %             |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>            |                            | <b>24,500.00</b>         | <b>24,500.00</b>        | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>  | <b>24,500.00</b>                       | <b>100.00%</b>       |
| <b>Class: 53 - Supplies</b>  |                            |                          |                         |                    |                    |              |  |                      |
| <a href="#">100-3100-531000</a>                                    | Operating Supplies         | 2,500.00                 | 2,500.00                | 0.00               | 223.02             | 0.00         | 2,276.98                               | 91.08 %              |
| <b>Class: 53 - Supplies Total:</b>                                 |                            | <b>2,500.00</b>          | <b>2,500.00</b>         | <b>0.00</b>        | <b>223.02</b>      | <b>0.00</b>  | <b>2,276.98</b>                        | <b>91.08%</b>        |
| <b>Department: 3100 - Public Safety Administration Total:</b>      |                            | <b>210,400.00</b>        | <b>210,400.00</b>       | <b>0.00</b>        | <b>223.02</b>      | <b>0.00</b>  | <b>210,176.98</b>                      | <b>99.89%</b>        |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|  |                             | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Encumbrances     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|-----------------------------|--------------------------|-------------------------|--------------------|---------------------|------------------|--|----------------------|
| <b>Department: 6210 - Park Administration</b>                      |                             |                          |                         |                    |                     |                  |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                             |                          |                         |                    |                     |                  |  |                      |
| <a href="#">100-6210-511100</a>                                    | Regular Salaries            | 1,300,000.00             | 842,400.00              | 100,684.56         | 1,351,789.76        | 0.00             | -509,389.76                            | -60.47 %             |
| <a href="#">100-6210-511300</a>                                    | Overtime                    | 75,000.00                | 29,500.00               | 0.00               | 0.00                | 0.00             | 29,500.00                              | 100.00 %             |
| <a href="#">100-6210-512000</a>                                    | Fica/Medicare               | 100,000.00               | 63,000.00               | 7,393.02           | 99,759.67           | 0.00             | -36,759.67                             | -58.35 %             |
| <a href="#">100-6210-512100</a>                                    | Group Insurance             | 315,000.00               | 250,000.00              | 12,187.48          | 151,918.34          | 0.00             | 98,081.66                              | 39.23 %              |
| <a href="#">100-6210-512400</a>                                    | Retirement                  | 185,000.00               | 144,000.00              | 15,242.31          | 194,928.58          | 0.00             | -50,928.58                             | -35.37 %             |
| <a href="#">100-6210-512600</a>                                    | Unemployment Expense        | 12,000.00                | 10,000.00               | 36.93              | 8,596.26            | 0.00             | 1,403.74                               | 14.04 %              |
| <a href="#">100-6210-512700</a>                                    | Workers Comp                | 21,000.00                | 10,500.00               | 0.00               | 0.00                | 0.00             | 10,500.00                              | 100.00 %             |
| <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> |                             | <b>2,008,000.00</b>      | <b>1,349,400.00</b>     | <b>135,544.30</b>  | <b>1,806,992.61</b> | <b>0.00</b>      | <b>-457,592.61</b>                     | <b>-33.91%</b>       |
| <b>Class: 52 - Purchased/Contracted Services</b>                   |                             |                          |                         |                    |                     |                  |  |                      |
| <a href="#">100-6210-521050</a>                                    | Uniforms                    | 15,000.00                | 11,500.00               | 0.00               | 8,280.93            | 0.00             | 3,219.07                               | 27.99 %              |
| <a href="#">100-6210-521200</a>                                    | Professional Services       | 275,000.00               | 138,600.00              | 7,519.85           | 109,369.98          | 13,067.73        | 16,162.29                              | 11.66 %              |
| <a href="#">100-6210-521210</a>                                    | Contractual Services Jacobs | 0.00                     | 1,400.00                | 0.00               | 134.81              | 0.00             | 1,265.19                               | 90.37 %              |
| <a href="#">100-6210-521350</a>                                    | Software/Service Contracts  | 45,000.00                | 22,666.42               | 0.00               | 0.00                | 0.00             | 22,666.42                              | 100.00 %             |
| <a href="#">100-6210-521800</a>                                    | Security                    | 150,000.00               | 200,000.00              | 23,540.00          | 171,545.00          | 0.00             | 28,455.00                              | 14.23 %              |
| <a href="#">100-6210-522000</a>                                    | Repairs & Maintenance       | 175,000.00               | 144,675.00              | 1,510.00           | 108,880.96          | 0.00             | 35,794.04                              | 24.74 %              |
| <a href="#">100-6210-522320</a>                                    | Equipment Lease             | 50,000.00                | 50,000.00               | 4,022.67           | 45,937.05           | 0.00             | 4,062.95                               | 8.13 %               |
| <a href="#">100-6210-523200</a>                                    | Internet/Phones             | 10,000.00                | 10,000.00               | 1,275.46           | 9,468.02            | 0.00             | 531.98                                 | 5.32 %               |
| <a href="#">100-6210-523300</a>                                    | Advertising                 | 15,000.00                | 15,000.00               | 0.00               | 7,525.35            | 0.00             | 7,474.65                               | 49.83 %              |
| <a href="#">100-6210-523500</a>                                    | Travel Expense              | 15,000.00                | 7,500.00                | 47.82              | 1,025.86            | 0.00             | 6,474.14                               | 86.32 %              |
| <a href="#">100-6210-523600</a>                                    | Dues & Fees                 | 7,500.00                 | 7,500.00                | 0.00               | 3,345.75            | 0.00             | 4,154.25                               | 55.39 %              |
| <a href="#">100-6210-523700</a>                                    | Education & Training        | 15,000.00                | 9,500.00                | 0.00               | 2,113.50            | 0.00             | 7,386.50                               | 77.75 %              |
| <a href="#">100-6210-531020</a>                                    | Pest Control                | 20,500.00                | 20,500.00               | 0.00               | 20,416.14           | 0.00             | 83.86                                  | 0.41 %               |
| <a href="#">100-6210-531260</a>                                    | Summer Programs             | 0.00                     | 0.00                    | 0.00               | 6,123.29            | 0.00             | -6,123.29                              | 0.00 %               |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>            |                             | <b>793,000.00</b>        | <b>638,841.42</b>       | <b>37,915.80</b>   | <b>494,166.64</b>   | <b>13,067.73</b> | <b>131,607.05</b>                      | <b>20.60%</b>        |
| <b>Class: 53 - Supplies</b>  |                             |                          |                         |                    |                     |                  |  |                      |
| <a href="#">100-6210-531000</a>                                    | Operating Supplies          | 75,000.00                | 85,000.00               | 165.24             | 80,970.37           | 0.00             | 4,029.63                               | 4.74 %               |
| <a href="#">100-6210-531200</a>                                    | Stormwater Utility Charges  | 75,000.00                | 97,501.25               | 0.00               | 97,159.62           | 0.00             | 341.63                                 | 0.35 %               |
| <a href="#">100-6210-531240</a>                                    | Utilities                   | 100,000.00               | 61,290.73               | 0.00               | 0.00                | 0.00             | 61,290.73                              | 100.00 %             |
| <a href="#">100-6210-531610</a>                                    | Small Equipment             | 20,000.00                | 20,000.00               | 0.00               | 18,724.57           | 0.00             | 1,275.43                               | 6.38 %               |
| <a href="#">100-6210-531750</a>                                    | City Events                 | 500,000.00               | 500,000.00              | 27,058.56          | 455,740.16          | 0.00             | 44,259.84                              | 8.85 %               |
| <b>Class: 53 - Supplies Total:</b>                                 |                             | <b>770,000.00</b>        | <b>763,791.98</b>       | <b>27,223.80</b>   | <b>652,594.72</b>   | <b>0.00</b>      | <b>111,197.26</b>                      | <b>14.56%</b>        |
| <b>Class: 54 - Capital Outlays</b>                                 |                             |                          |                         |                    |                     |                  |  |                      |
| <a href="#">100-6210-541300</a>                                    | Buildings & Improvements    | 35,000.00                | 271,925.00              | 10,048.00          | 75,710.87           | 166,877.00       | 29,337.13                              | 10.79 %              |
| <a href="#">100-6210-542100</a>                                    | Machinery                   | 70,000.00                | 15,000.00               | 0.00               | 7,871.27            | 0.00             | 7,128.73                               | 47.52 %              |
| <a href="#">100-6210-542400</a>                                    | Computer/Software           | 25,000.00                | 25,000.00               | 0.00               | 0.00                | 0.00             | 25,000.00                              | 100.00 %             |
| <a href="#">100-6210-542500</a>                                    | Other Equipment             | 25,000.00                | 25,000.00               | 0.00               | 18,994.46           | 0.00             | 6,005.54                               | 24.02 %              |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|   |  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Encumbrances      | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--|--------------------------|-------------------------|--------------------|---------------------|-------------------|--|----------------------|
| <a href="#">100-6210-542600</a>                             | Programming  | 50,000.00                | 50,000.00               | 0.00               | 0.00                | 0.00              | 50,000.00                              | 100.00 %             |
|   | <b>Class: 54 - Capital Outlays Total:</b>                          | <b>205,000.00</b>        | <b>386,925.00</b>       | <b>10,048.00</b>   | <b>102,576.60</b>   | <b>166,877.00</b> | <b>117,471.40</b>                      | <b>30.36%</b>        |
|   | <b>Department: 6210 - Park Administration Total:</b>               | <b>3,776,000.00</b>      | <b>3,138,958.40</b>     | <b>210,731.90</b>  | <b>3,056,330.57</b> | <b>179,944.73</b> | <b>-97,316.90</b>                      | <b>-3.10%</b>        |
| <b>Department: 7200 - Protective Inspection</b>             |  |                          |                         |                    |                     |                   |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b> |  |                          |                         |                    |                     |                   |  |                      |
| <a href="#">100-7200-511100</a>                             | Regular Salaries   | 0.00                     | 0.00                    | 0.00               | 12,613.21           | 0.00              | -12,613.21                             | 0.00 %               |
| <a href="#">100-7200-512000</a>                             | Fica/Medicare  | 0.00                     | 0.00                    | 0.00               | 889.30              | 0.00              | -889.30                                | 0.00 %               |
| <a href="#">100-7200-512100</a>                             | Group Insurance  | 0.00                     | 0.00                    | 0.00               | 3,182.80            | 0.00              | -3,182.80                              | 0.00 %               |
| <a href="#">100-7200-512400</a>                             | Retirement   | 0.00                     | 0.00                    | 0.00               | 1,877.77            | 0.00              | -1,877.77                              | 0.00 %               |
| <a href="#">100-7200-512600</a>                             | Unemployment Expense   | 0.00                     | 0.00                    | 0.00               | 250.80              | 0.00              | -250.80                                | 0.00 %               |
|   | <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>18,813.88</b>    | <b>0.00</b>       | <b>-18,813.88</b>                      | <b>0.00%</b>         |
|   | <b>Department: 7200 - Protective Inspection Total:</b>             | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>18,813.88</b>    | <b>0.00</b>       | <b>-18,813.88</b>                      | <b>0.00%</b>         |
| <b>Department: 7220 - Building Inspection</b>               |  |                          |                         |                    |                     |                   |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b> |  |                          |                         |                    |                     |                   |  |                      |
| <a href="#">100-7220-511100</a>                             | Regular Salaries   | 372,000.00               | 372,000.00              | 10,934.30          | 236,781.29          | 0.00              | 135,218.71                             | 36.35 %              |
| <a href="#">100-7220-511300</a>                             | Overtime   | 10,000.00                | 10,000.00               | 0.00               | 0.00                | 0.00              | 10,000.00                              | 100.00 %             |
| <a href="#">100-7220-512000</a>                             | Fica/Medicare  | 26,000.00                | 26,000.00               | 808.02             | 17,339.46           | 0.00              | 8,660.54                               | 33.31 %              |
| <a href="#">100-7220-512100</a>                             | Group Insurance  | 82,000.00                | 82,000.00               | 1,592.56           | 37,473.34           | 0.00              | 44,526.66                              | 54.30 %              |
| <a href="#">100-7220-512400</a>                             | Retirement   | 27,000.00                | 27,000.00               | 1,635.83           | 33,154.50           | 0.00              | -6,154.50                              | -22.79 %             |
| <a href="#">100-7220-512600</a>                             | Unemployment Expense   | 1,500.00                 | 1,500.00                | 0.00               | 1,253.99            | 0.00              | 246.01                                 | 16.40 %              |
| <a href="#">100-7220-512700</a>                             | Workers Comp   | 4,000.00                 | 4,000.00                | 0.00               | 0.00                | 0.00              | 4,000.00                               | 100.00 %             |
|   | <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> | <b>522,500.00</b>        | <b>522,500.00</b>       | <b>14,970.71</b>   | <b>326,002.58</b>   | <b>0.00</b>       | <b>196,497.42</b>                      | <b>37.61%</b>        |
| <b>Class: 52 - Purchased/Contracted Services</b>            |  |                          |                         |                    |                     |                   |  |                      |
| <a href="#">100-7220-521050</a>                             | Uniforms   | 0.00                     | 0.00                    | 0.00               | 435.73              | 0.00              | -435.73                                | 0.00 %               |
| <a href="#">100-7220-521200</a>                             | Professional Services  | 15,000.00                | 65,804.84               | 12,090.00          | 55,510.00           | 0.00              | 10,294.84                              | 15.64 %              |
| <a href="#">100-7220-521350</a>                             | Software/Service Contracts   | 8,000.00                 | 8,000.00                | 0.00               | 3,666.91            | 0.00              | 4,333.09                               | 54.16 %              |
| <a href="#">100-7220-523300</a>                             | Advertising  | 0.00                     | 800.00                  | 0.00               | 0.00                | 0.00              | 800.00                                 | 100.00 %             |
| <a href="#">100-7220-523400</a>                             | Printing   | 200.00                   | 200.00                  | 0.00               | 150.00              | 0.00              | 50.00                                  | 25.00 %              |
| <a href="#">100-7220-523500</a>                             | Travel Expense   | 3,500.00                 | 3,500.00                | 0.00               | 992.17              | 0.00              | 2,507.83                               | 71.65 %              |
| <a href="#">100-7220-523600</a>                             | Dues & Fees  | 1,000.00                 | 1,000.00                | 0.00               | 25.00               | 0.00              | 975.00                                 | 97.50 %              |
| <a href="#">100-7220-523700</a>                             | Education & Training   | 7,500.00                 | 7,500.00                | 0.00               | 1,075.00            | 0.00              | 6,425.00                               | 85.67 %              |
|   | <b>Class: 52 - Purchased/Contracted Services Total:</b>            | <b>35,200.00</b>         | <b>86,804.84</b>        | <b>12,090.00</b>   | <b>61,854.81</b>    | <b>0.00</b>       | <b>24,950.03</b>                       | <b>28.74%</b>        |
| <b>Class: 53 - Supplies</b>                                 |  |                          |                         |                    |                     |                   |  |                      |
| <a href="#">100-7220-531000</a>                             | Operating Supplies   | 1,500.00                 | 1,500.00                | 0.00               | 245.46              | 0.00              | 1,254.54                               | 83.64 %              |
|   | <b>Class: 53 - Supplies Total:</b>                                 | <b>1,500.00</b>          | <b>1,500.00</b>         | <b>0.00</b>        | <b>245.46</b>       | <b>0.00</b>       | <b>1,254.54</b>                        | <b>83.64%</b>        |
| <b>Class: 54 - Capital Outlays</b>                          |  |                          |                         |                    |                     |                   |  |                      |
| <a href="#">100-7220-542500</a>                             | Other Equipment  | 0.00                     | 4,395.16                | 0.00               | 4,395.16            | 0.00              | 0.00                                   | 0.00 %               |
|   | <b>Class: 54 - Capital Outlays Total:</b>                          | <b>0.00</b>              | <b>4,395.16</b>         | <b>0.00</b>        | <b>4,395.16</b>     | <b>0.00</b>       | <b>0.00</b>                            | <b>0.00%</b>         |
|   | <b>Department: 7220 - Building Inspection Total:</b>               | <b>559,200.00</b>        | <b>615,200.00</b>       | <b>27,060.71</b>   | <b>392,498.01</b>   | <b>0.00</b>       | <b>222,701.99</b>                      | <b>36.20%</b>        |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|  |                            | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Encumbrances     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|----------------------------|--------------------------|-------------------------|--------------------|---------------------|------------------|--|----------------------|
| <b>Department: 7410 - Planning &amp; Zoning</b>                    |                            |                          |                         |                    |                     |                  |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                            |                          |                         |                    |                     |                  |  |                      |
| <a href="#">100-7410-511100</a>                                    | Regular Salaries           | 1,006,000.00             | 916,000.00              | 63,405.52          | 766,386.40          | 0.00             | 149,613.60                             | 16.33 %              |
| <a href="#">100-7410-511300</a>                                    | Overtime                   | 15,000.00                | 15,000.00               | 0.00               | 0.00                | 0.00             | 15,000.00                              | 100.00 %             |
| <a href="#">100-7410-512000</a>                                    | Fica/Medicare              | 76,500.00                | 76,500.00               | 4,625.84           | 55,956.27           | 0.00             | 20,543.73                              | 26.85 %              |
| <a href="#">100-7410-512100</a>                                    | Group Insurance            | 130,000.00               | 130,000.00              | 4,364.92           | 51,172.88           | 0.00             | 78,827.12                              | 60.64 %              |
| <a href="#">100-7410-512400</a>                                    | Retirement                 | 100,000.00               | 100,000.00              | 14,470.76          | 175,871.69          | 0.00             | -75,871.69                             | -75.87 %             |
| <a href="#">100-7410-512600</a>                                    | Unemployment Expense       | 2,600.00                 | 2,600.00                | 0.00               | 2,257.24            | 0.00             | 342.76                                 | 13.18 %              |
| <a href="#">100-7410-512700</a>                                    | Workers Comp               | 10,200.00                | 10,200.00               | 0.00               | 0.00                | 0.00             | 10,200.00                              | 100.00 %             |
| <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> |                            | <b>1,340,300.00</b>      | <b>1,250,300.00</b>     | <b>86,867.04</b>   | <b>1,051,644.48</b> | <b>0.00</b>      | <b>198,655.52</b>                      | <b>15.89%</b>        |
| <b>Class: 52 - Purchased/Contracted Services</b>                   |                            |                          |                         |                    |                     |                  |  |                      |
| <a href="#">100-7410-521050</a>                                    | Uniforms                   | 1,000.00                 | 1,000.00                | 0.00               | 0.00                | 0.00             | 1,000.00                               | 100.00 %             |
| <a href="#">100-7410-521200</a>                                    | Professional Services      | 300,000.00               | 334,000.00              | 15,277.00          | 50,100.70           | 98,121.50        | 185,777.80                             | 55.62 %              |
| <a href="#">100-7410-521350</a>                                    | Software/Service Contracts | 36,000.00                | 55,000.00               | 0.00               | 12,975.85           | 0.00             | 42,024.15                              | 76.41 %              |
| <a href="#">100-7410-523300</a>                                    | Advertising                | 10,000.00                | 10,000.00               | 1,400.00           | 9,800.00            | -1,400.00        | 1,600.00                               | 16.00 %              |
| <a href="#">100-7410-523400</a>                                    | Printing                   | 2,000.00                 | 2,000.00                | 0.00               | 9,258.39            | 0.00             | -7,258.39                              | -362.92 %            |
| <a href="#">100-7410-523500</a>                                    | Travel Expense             | 7,500.00                 | 7,500.00                | 0.00               | 1,408.82            | 0.00             | 6,091.18                               | 81.22 %              |
| <a href="#">100-7410-523600</a>                                    | Dues & Fees                | 3,000.00                 | 3,000.00                | 0.00               | 937.00              | 0.00             | 2,063.00                               | 68.77 %              |
| <a href="#">100-7410-523700</a>                                    | Education & Training       | 11,000.00                | 11,000.00               | 0.00               | 6,798.26            | 0.00             | 4,201.74                               | 38.20 %              |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>            |                            | <b>370,500.00</b>        | <b>423,500.00</b>       | <b>16,677.00</b>   | <b>91,279.02</b>    | <b>96,721.50</b> | <b>235,499.48</b>                      | <b>55.61%</b>        |
| <b>Class: 53 - Supplies</b>  |                            |                          |                         |                    |                     |                  |  |                      |
| <a href="#">100-7410-531000</a>                                    | Operating Supplies         | 2,000.00                 | 2,000.00                | 476.16             | 2,218.58            | 0.00             | -218.58                                | -10.93 %             |
| <b>Class: 53 - Supplies Total:</b>                                 |                            | <b>2,000.00</b>          | <b>2,000.00</b>         | <b>476.16</b>      | <b>2,218.58</b>     | <b>0.00</b>      | <b>-218.58</b>                         | <b>-10.93%</b>       |
| <b>Department: 7410 - Planning &amp; Zoning Total:</b>             |                            | <b>1,712,800.00</b>      | <b>1,675,800.00</b>     | <b>104,020.20</b>  | <b>1,145,142.08</b> | <b>96,721.50</b> | <b>433,936.42</b>                      | <b>25.89%</b>        |
| <b>Department: 7420 - Code Enforcement</b>                         |                            |                          |                         |                    |                     |                  |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                            |                          |                         |                    |                     |                  |  |                      |
| <a href="#">100-7420-511100</a>                                    | Regular Salaries           | 665,000.00               | 665,000.00              | 53,283.55          | 627,901.28          | 0.00             | 37,098.72                              | 5.58 %               |
| <a href="#">100-7420-511300</a>                                    | Overtime                   | 35,000.00                | 35,000.00               | 0.00               | 0.00                | 0.00             | 35,000.00                              | 100.00 %             |
| <a href="#">100-7420-512000</a>                                    | Fica/Medicare              | 55,000.00                | 55,000.00               | 3,881.78           | 45,958.73           | 0.00             | 9,041.27                               | 16.44 %              |
| <a href="#">100-7420-512100</a>                                    | Group Insurance            | 105,500.00               | 105,500.00              | 7,491.42           | 83,140.77           | 0.00             | 22,359.23                              | 21.19 %              |
| <a href="#">100-7420-512400</a>                                    | Retirement                 | 55,000.00                | 55,000.00               | 8,674.55           | 104,967.89          | 0.00             | -49,967.89                             | -90.85 %             |
| <a href="#">100-7420-512600</a>                                    | Unemployment Expense       | 3,500.00                 | 3,500.00                | 0.00               | 2,508.03            | 0.00             | 991.97                                 | 28.34 %              |
| <a href="#">100-7420-512700</a>                                    | Workers Comp               | 10,000.00                | 10,000.00               | 0.00               | 0.00                | 0.00             | 10,000.00                              | 100.00 %             |
| <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> |                            | <b>929,000.00</b>        | <b>929,000.00</b>       | <b>73,331.30</b>   | <b>864,476.70</b>   | <b>0.00</b>      | <b>64,523.30</b>                       | <b>6.95%</b>         |
| <b>Class: 52 - Purchased/Contracted Services</b>                   |                            |                          |                         |                    |                     |                  |  |                      |
| <a href="#">100-7420-521050</a>                                    | Uniforms                   | 3,500.00                 | 6,500.00                | 1,707.89           | 6,478.29            | 0.00             | 21.71                                  | 0.33 %               |
| <a href="#">100-7420-521200</a>                                    | Professional Services      | 0.00                     | 0.00                    | 0.00               | 20.00               | 0.00             | -20.00                                 | 0.00 %               |
| <a href="#">100-7420-521350</a>                                    | Software/Service Contracts | 30,000.00                | 19,012.10               | 0.00               | 3,264.50            | 0.00             | 15,747.60                              | 82.83 %              |
| <a href="#">100-7420-523300</a>                                    | Advertising                | 1,400.00                 | 1,400.00                | 0.00               | 0.00                | 0.00             | 1,400.00                               | 100.00 %             |
| <a href="#">100-7420-523400</a>                                    | Printing                   | 2,100.00                 | 2,100.00                | 0.00               | 999.80              | 0.00             | 1,100.20                               | 52.39 %              |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|  |                            | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances    | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|----------------------------|--------------------------|-------------------------|--------------------|--------------------|-----------------|--|----------------------|
| <a href="#">100-7420-523500</a>                                    | Travel Expense             | 15,000.00                | 15,000.00               | 273.49             | 589.05             | 0.00            | 14,410.95                              | 96.07 %              |
| <a href="#">100-7420-523600</a>                                    | Dues & Fees                | 4,200.00                 | 4,200.00                | 10.00              | 550.00             | 0.00            | 3,650.00                               | 86.90 %              |
| <a href="#">100-7420-523700</a>                                    | Education & Training       | 15,000.00                | 4,012.10                | 0.00               | 448.00             | 0.00            | 3,564.10                               | 88.83 %              |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>            |                            | <b>71,200.00</b>         | <b>52,224.20</b>        | <b>1,991.38</b>    | <b>12,349.64</b>   | <b>0.00</b>     | <b>39,874.56</b>                       | <b>76.35%</b>        |
| <b>Class: 53 - Supplies</b>  |                            |                          |                         |                    |                    |                 |  |                      |
| <a href="#">100-7420-531000</a>                                    | Operating Supplies         | 2,500.00                 | 3,500.00                | 0.00               | 2,222.10           | 0.00            | 1,277.90                               | 36.51 %              |
| <a href="#">100-7420-531010</a>                                    | Postage                    | 2,000.00                 | 2,000.00                | 0.00               | 472.38             | 0.00            | 1,527.62                               | 76.38 %              |
| <b>Class: 53 - Supplies Total:</b>                                 |                            | <b>4,500.00</b>          | <b>5,500.00</b>         | <b>0.00</b>        | <b>2,694.48</b>    | <b>0.00</b>     | <b>2,805.52</b>                        | <b>51.01%</b>        |
| <b>Class: 54 - Capital Outlays</b>                                 |                            |                          |                         |                    |                    |                 |  |                      |
| <a href="#">100-7420-542500</a>                                    | Other Equipment            | 7,000.00                 | 24,975.80               | 0.00               | 23,339.77          | 0.00            | 1,636.03                               | 6.55 %               |
| <b>Class: 54 - Capital Outlays Total:</b>                          |                            | <b>7,000.00</b>          | <b>24,975.80</b>        | <b>0.00</b>        | <b>23,339.77</b>   | <b>0.00</b>     | <b>1,636.03</b>                        | <b>6.55%</b>         |
| <b>Department: 7420 - Code Enforcement Total:</b>                  |                            | <b>1,011,700.00</b>      | <b>1,011,700.00</b>     | <b>75,322.68</b>   | <b>902,860.59</b>  | <b>0.00</b>     | <b>108,839.41</b>                      | <b>10.76%</b>        |
| <b>Department: 7500 - Economic Development</b>                     |                            |                          |                         |                    |                    |                 |  |                      |
| <b>Class: 51 - Personnel Services and Employee Benefits</b>        |                            |                          |                         |                    |                    |                 |  |                      |
| <a href="#">100-7500-511100</a>                                    | Regular Salaries           | 305,000.00               | 305,000.00              | 10,769.24          | 164,244.69         | 0.00            | 140,755.31                             | 46.15 %              |
| <a href="#">100-7500-512000</a>                                    | Fica/Medicare              | 21,000.00                | 21,000.00               | 808.04             | 11,952.58          | 0.00            | 9,047.42                               | 43.08 %              |
| <a href="#">100-7500-512100</a>                                    | Group Insurance            | 33,000.00                | 33,000.00               | 879.76             | 27,144.80          | 0.00            | 5,855.20                               | 17.74 %              |
| <a href="#">100-7500-512400</a>                                    | Retirement                 | 35,000.00                | 35,000.00               | 1,615.38           | 23,821.23          | 0.00            | 11,178.77                              | 31.94 %              |
| <a href="#">100-7500-512600</a>                                    | Unemployment Expense       | 1,000.00                 | 1,000.00                | 0.00               | 1,003.20           | 0.00            | -3.20                                  | -0.32 %              |
| <a href="#">100-7500-512700</a>                                    | Workers Comp               | 2,100.00                 | 2,100.00                | 0.00               | 0.00               | 0.00            | 2,100.00                               | 100.00 %             |
| <b>Class: 51 - Personnel Services and Employee Benefits Total:</b> |                            | <b>397,100.00</b>        | <b>397,100.00</b>       | <b>14,072.42</b>   | <b>228,166.50</b>  | <b>0.00</b>     | <b>168,933.50</b>                      | <b>42.54%</b>        |
| <b>Class: 52 - Purchased/Contracted Services</b>                   |                            |                          |                         |                    |                    |                 |  |                      |
| <a href="#">100-7500-521200</a>                                    | Professional Services      | 75,000.00                | 55,000.00               | 0.00               | 250.00             | 0.00            | 54,750.00                              | 99.55 %              |
| <a href="#">100-7500-521320</a>                                    | Marketing                  | 30,000.00                | 30,000.00               | 0.00               | 0.00               | 0.00            | 30,000.00                              | 100.00 %             |
| <a href="#">100-7500-521340</a>                                    | Film Marketing             | 30,000.00                | 30,000.00               | 0.00               | 0.00               | 0.00            | 30,000.00                              | 100.00 %             |
| <a href="#">100-7500-521350</a>                                    | Software/Service Contracts | 15,000.00                | 35,000.00               | 0.00               | 15,000.00          | 6,000.00        | 14,000.00                              | 40.00 %              |
| <a href="#">100-7500-521360</a>                                    | Film Permitting            | 5,000.00                 | 5,000.00                | 0.00               | 0.00               | 0.00            | 5,000.00                               | 100.00 %             |
| <a href="#">100-7500-521370</a>                                    | Film Programs              | 20,000.00                | 20,000.00               | 0.00               | 0.00               | 0.00            | 20,000.00                              | 100.00 %             |
| <a href="#">100-7500-523500</a>                                    | Travel Expense             | 12,000.00                | 12,000.00               | 0.00               | 3,299.28           | 0.00            | 8,700.72                               | 72.51 %              |
| <a href="#">100-7500-523600</a>                                    | Dues & Fees                | 5,000.00                 | 5,000.00                | 0.00               | 0.00               | 0.00            | 5,000.00                               | 100.00 %             |
| <a href="#">100-7500-523700</a>                                    | Education & Training       | 3,500.00                 | 3,500.00                | 0.00               | 624.00             | 0.00            | 2,876.00                               | 82.17 %              |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>            |                            | <b>195,500.00</b>        | <b>195,500.00</b>       | <b>0.00</b>        | <b>19,173.28</b>   | <b>6,000.00</b> | <b>170,326.72</b>                      | <b>87.12%</b>        |
| <b>Class: 53 - Supplies</b>  |                            |                          |                         |                    |                    |                 |  |                      |
| <a href="#">100-7500-531000</a>                                    | Operating Supplies         | 1,000.00                 | 1,000.00                | 0.00               | 316.54             | 0.00            | 683.46                                 | 68.35 %              |
| <b>Class: 53 - Supplies Total:</b>                                 |                            | <b>1,000.00</b>          | <b>1,000.00</b>         | <b>0.00</b>        | <b>316.54</b>      | <b>0.00</b>     | <b>683.46</b>                          | <b>68.35%</b>        |
| <b>Department: 7500 - Economic Development Total:</b>              |                            | <b>593,600.00</b>        | <b>593,600.00</b>       | <b>14,072.42</b>   | <b>247,656.32</b>  | <b>6,000.00</b> | <b>339,943.68</b>                      | <b>57.27%</b>        |

Budget Report

For Fiscal: 2025 Period Ending: 1

Item III. a.

|  |                            | Original      | Current       | Period       | Fiscal        |              | Variance                   | Percent   |
|--|----------------------------|---------------|---------------|--------------|---------------|--------------|----------------------------|-----------|
|  |                            | Total Budget  | Total Budget  | Activity     | Activity      | Encumbrances | Favorable<br>(Unfavorable) | Remaining |
| Department: 9000 - Other Financing Uses        |                            |               |               |              |               |              |                            |           |
| Class: 57 - Other Costs                        |                            |               |               |              |               |              |                            |           |
| <a href="#">100-9000-572000</a>                | Payments To Other Agencies | 0.00          | 0.00          | 0.00         | 20.00         | 0.00         | -20.00                     | 0.00 %    |
| Class: 57 - Other Costs Total:                 |                            | 0.00          | 0.00          | 0.00         | 20.00         | 0.00         | -20.00                     | 0.00%     |
| Department: 9000 - Other Financing Uses Total: |                            | 0.00          | 0.00          | 0.00         | 20.00         | 0.00         | -20.00                     | 0.00%     |
| Fund: 100 - General Fund Total:                |                            | 17,576,400.00 | 18,430,784.68 | 1,061,029.16 | 13,394,441.57 | 713,353.04   | 4,322,990.07               | 23.46%    |

Budget Report

For Fiscal: 2025 Period Ending: 1 Item III. a.

|   |                               | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances        | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|-------------------------------|--------------------------|-------------------------|--------------------|--------------------|---------------------|--|----------------------|
| <b>Fund: 230 - ARPA American Rescue Plan 21</b>               |                               |                          |                         |                    |                    |                     |  |                      |
| <b>Department: 1565 - General Government Buildings</b>        |                               |                          |                         |                    |                    |                     |  |                      |
| <b>Class: 54 - Capital Outlays</b>                            |                               |                          |                         |                    |                    |                     |  |                      |
| <a href="#">230-1565-542500</a>                               | Vehicle City of Lithonia      | 0.00                     | 0.00                    | 0.00               | 75,000.00          | 0.00                | -75,000.00                             | 0.00 %               |
| <b>Class: 54 - Capital Outlays Total:</b>                     |                               | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>75,000.00</b>   | <b>0.00</b>         | <b>-75,000.00</b>                      | <b>0.00%</b>         |
| <b>Department: 1565 - General Government Buildings Total:</b> |                               | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>75,000.00</b>   | <b>0.00</b>         | <b>-75,000.00</b>                      | <b>0.00%</b>         |
| <b>Department: 1575 - Engineering</b>                         |                               |                          |                         |                    |                    |                     |  |                      |
| <b>Class: 54 - Capital Outlays</b>                            |                               |                          |                         |                    |                    |                     |  |                      |
| <a href="#">230-1575-541401</a>                               | MILLER RD ROUNDABOUT          | 0.00                     | 396,074.50              | 21,689.60          | 59,281.60          | 336,792.90          | 0.00                                   | 0.00 %               |
| <a href="#">230-1575-541402</a>                               | KLONDIKE RD INTERSECTION      | 0.00                     | 159,422.80              | 14,190.20          | 52,050.30          | 107,372.50          | 0.00                                   | 0.00 %               |
| <a href="#">230-1575-541403</a>                               | HAYDEN QUARRY RD              | 0.00                     | 161,697.40              | 41,281.50          | 117,302.50         | 44,214.90           | 180.00                                 | 0.11 %               |
| <a href="#">230-1575-541404</a>                               | TURNER HILL ROAD INTERSECTION | 0.00                     | 465,978.40              | 34,167.07          | 75,339.27          | 390,639.13          | 0.00                                   | 0.00 %               |
| <b>Class: 54 - Capital Outlays Total:</b>                     |                               | <b>0.00</b>              | <b>1,183,173.10</b>     | <b>111,328.37</b>  | <b>303,973.67</b>  | <b>879,019.43</b>   | <b>180.00</b>                          | <b>0.02%</b>         |
| <b>Department: 1575 - Engineering Total:</b>                  |                               | <b>0.00</b>              | <b>1,183,173.10</b>     | <b>111,328.37</b>  | <b>303,973.67</b>  | <b>879,019.43</b>   | <b>180.00</b>                          | <b>0.02%</b>         |
| <b>Department: 6190 - Special Facilities/other Rec</b>        |                               |                          |                         |                    |                    |                     |  |                      |
| <b>Class: 52 - Purchased/Contracted Services</b>              |                               |                          |                         |                    |                    |                     |  |                      |
| <a href="#">230-6190-521200</a>                               | Professional Services         | 0.00                     | 569,545.00              | 2,050.00           | 60,062.57          | 29,980.00           | 479,502.43                             | 84.19 %              |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>       |                               | <b>0.00</b>              | <b>569,545.00</b>       | <b>2,050.00</b>    | <b>60,062.57</b>   | <b>29,980.00</b>    | <b>479,502.43</b>                      | <b>84.19%</b>        |
| <b>Department: 6190 - Special Facilities/other Rec Total:</b> |                               | <b>0.00</b>              | <b>569,545.00</b>       | <b>2,050.00</b>    | <b>60,062.57</b>   | <b>29,980.00</b>    | <b>479,502.43</b>                      | <b>84.19%</b>        |
| <b>Department: 6210 - Park Administration</b>                 |                               |                          |                         |                    |                    |                     |  |                      |
| <b>Class: 54 - Capital Outlays</b>                            |                               |                          |                         |                    |                    |                     |  |                      |
| <a href="#">230-6210-541200</a>                               | Site Improvements             | 0.00                     | 720,000.00              | 0.00               | 223,998.53         | 133,620.68          | 362,380.79                             | 50.33 %              |
| <b>Class: 54 - Capital Outlays Total:</b>                     |                               | <b>0.00</b>              | <b>720,000.00</b>       | <b>0.00</b>        | <b>223,998.53</b>  | <b>133,620.68</b>   | <b>362,380.79</b>                      | <b>50.33%</b>        |
| <b>Department: 6210 - Park Administration Total:</b>          |                               | <b>0.00</b>              | <b>720,000.00</b>       | <b>0.00</b>        | <b>223,998.53</b>  | <b>133,620.68</b>   | <b>362,380.79</b>                      | <b>50.33%</b>        |
| <b>Fund: 230 - ARPA American Rescue Plan 21 Total:</b>        |                               | <b>0.00</b>              | <b>2,472,718.10</b>     | <b>113,378.37</b>  | <b>663,034.77</b>  | <b>1,042,620.11</b> | <b>767,063.22</b>                      | <b>31.02%</b>        |

Budget Report

For Fiscal: 2025 Period Ending: 1

Item III. a.

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



Budget Report

For Fiscal: 2025 Period Ending: 1 Item III. a.

|   |                            | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|----------------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| <b>Fund: 275 - Hotel/Motel</b>                        |                            |                          |                         |                    |                    |              |  |                      |
| <b>Department: 7500 - Economic Development</b>        |                            |                          |                         |                    |                    |              |  |                      |
| <b>Class: 57 - Other Costs</b>                        |                            |                          |                         |                    |                    |              |  |                      |
| <a href="#">275-7500-572000</a>                       | Payments To Other Agencies | 481,200.00               | 481,200.00              | 33,267.01          | 399,890.71         | 0.00         | 81,309.29                              | 16.90 %              |
| <b>Class: 57 - Other Costs Total:</b>                 |                            | <b>481,200.00</b>        | <b>481,200.00</b>       | <b>33,267.01</b>   | <b>399,890.71</b>  | <b>0.00</b>  | <b>81,309.29</b>                       | <b>16.90%</b>        |
| <b>Class: 61 - Other Financing Uses</b>               |                            |                          |                         |                    |                    |              |  |                      |
| <a href="#">275-7500-611000</a>                       | Transfer To General Fund   | 415,300.00               | 415,300.00              | 0.00               | 0.00               | 0.00         | 415,300.00                             | 100.00 %             |
| <a href="#">275-7500-611030</a>                       | Transfer To SPLOST         | 203,500.00               | 203,500.00              | 0.00               | 0.00               | 0.00         | 203,500.00                             | 100.00 %             |
| <b>Class: 61 - Other Financing Uses Total:</b>        |                            | <b>618,800.00</b>        | <b>618,800.00</b>       | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>  | <b>618,800.00</b>                      | <b>100.00%</b>       |
| <b>Department: 7500 - Economic Development Total:</b> |                            | <b>1,100,000.00</b>      | <b>1,100,000.00</b>     | <b>33,267.01</b>   | <b>399,890.71</b>  | <b>0.00</b>  | <b>700,109.29</b>                      | <b>63.65%</b>        |
| <b>Fund: 275 - Hotel/Motel Total:</b>                 |                            | <b>1,100,000.00</b>      | <b>1,100,000.00</b>     | <b>33,267.01</b>   | <b>399,890.71</b>  | <b>0.00</b>  | <b>700,109.29</b>                      | <b>63.65%</b>        |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

|   |   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Encumbrances      | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|---|--------------------------|-------------------------|--------------------|---------------------|-------------------|--|----------------------|
| <b>Fund: 300 - Capital Projects Fund</b>                      |   |                          |                         |                    |                     |                   |  |                      |
| <b>Department: 1565 - General Government Buildings</b>        |   |                          |                         |                    |                     |                   |  |                      |
| <b>Class: 54 - Capital Outlays</b>                            |   |                          |                         |                    |                     |                   |  |                      |
| <a href="#">300-1565-541300</a>                               | Buildings & Improvements                    | 0.00                     | 0.00                    | 60,605.93          | 368,956.19          | 0.00              | -368,956.19                            | 0.00 %               |
| <b>Class: 54 - Capital Outlays Total:</b>                     |   | <b>0.00</b>              | <b>0.00</b>             | <b>60,605.93</b>   | <b>368,956.19</b>   | <b>0.00</b>       | <b>-368,956.19</b>                     | <b>0.00%</b>         |
| <b>Department: 1565 - General Government Buildings Total:</b> |   | <b>0.00</b>              | <b>0.00</b>             | <b>60,605.93</b>   | <b>368,956.19</b>   | <b>0.00</b>       | <b>-368,956.19</b>                     | <b>0.00%</b>         |
| <b>Department: 1575 - Engineering</b>                         |   |                          |                         |                    |                     |                   |  |                      |
| <b>Class: 52 - Purchased/Contracted Services</b>              |   |                          |                         |                    |                     |                   |  |                      |
| <a href="#">300-1575-521200</a>                               | Professional Services                       | 0.00                     | 305,773.53              | 84,412.70          | 211,492.66          | 5,688.00          | 88,592.87                              | 28.97 %              |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>       |   | <b>0.00</b>              | <b>305,773.53</b>       | <b>84,412.70</b>   | <b>211,492.66</b>   | <b>5,688.00</b>   | <b>88,592.87</b>                       | <b>28.97%</b>        |
| <b>Class: 54 - Capital Outlays</b>                            |   |                          |                         |                    |                     |                   |  |                      |
| <a href="#">300-1575-541400</a>                               | Transportation Infrastructure Improvement   | 1,630,000.00             | 3,273,269.09            | 0.00               | 4,389,886.95        | 327,266.19        | -1,443,884.05                          | -44.11 %             |
| <a href="#">300-1575-541470</a>                               | Park Fairington - Parking Lot               | 0.00                     | 35,000.00               | 0.00               | 11,550.00           | 0.00              | 23,450.00                              | 67.00 %              |
| <a href="#">300-1575-541480</a>                               | Park Fairington Botanical                   | 0.00                     | 11,105.00               | 0.00               | 10,350.00           | 0.00              | 755.00                                 | 6.80 %               |
| <a href="#">300-1575-541510</a>                               | Park Salem Gazebo                           | 0.00                     | 138,000.00              | 0.00               | 0.00                | 0.00              | 138,000.00                             | 100.00 %             |
| <a href="#">300-1575-541570</a>                               | Parks - Parking Lot Paving                  | 0.00                     | 240,000.00              | 0.00               | 0.00                | 0.00              | 240,000.00                             | 100.00 %             |
| <a href="#">300-1575-541590</a>                               | Way Finding                                 | 0.00                     | 1,170,000.00            | 0.00               | 6,916.00            | 147,719.00        | 1,015,365.00                           | 86.78 %              |
| <a href="#">300-1575-541600</a>                               | Sidewalk Construction                       | 0.00                     | 840,000.00              | 0.00               | 0.00                | 0.00              | 840,000.00                             | 100.00 %             |
| <a href="#">300-1575-541601</a>                               | Sidewalk Design                             | 0.00                     | 250,000.00              | 0.00               | 0.00                | 0.00              | 250,000.00                             | 100.00 %             |
| <a href="#">300-1575-541602</a>                               | Fairington Sidewalks I                      | 0.00                     | 290,000.00              | 0.00               | 0.00                | 0.00              | 290,000.00                             | 100.00 %             |
| <a href="#">300-1575-541610</a>                               | Transportation Quick Response               | 0.00                     | 250,000.00              | 0.00               | 61,916.00           | 92,571.00         | 95,513.00                              | 38.21 %              |
| <b>Class: 54 - Capital Outlays Total:</b>                     |   | <b>1,630,000.00</b>      | <b>6,497,374.09</b>     | <b>0.00</b>        | <b>4,480,618.95</b> | <b>567,556.19</b> | <b>1,449,198.95</b>                    | <b>22.30%</b>        |
| <b>Department: 1575 - Engineering Total:</b>                  |   | <b>1,630,000.00</b>      | <b>6,803,147.62</b>     | <b>84,412.70</b>   | <b>4,692,111.61</b> | <b>573,244.19</b> | <b>1,537,791.82</b>                    | <b>22.60%</b>        |
| <b>Department: 6210 - Park Administration</b>                 |   |                          |                         |                    |                     |                   |  |                      |
| <b>Class: 52 - Purchased/Contracted Services</b>              |   |                          |                         |                    |                     |                   |  |                      |
| <a href="#">300-6210-521160</a>                               | Professional Services - New Fairington Park | 0.00                     | 28,121.47               | 0.00               | 28,120.97           | 0.00              | 0.50                                   | 0.00 %               |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>       |   | <b>0.00</b>              | <b>28,121.47</b>        | <b>0.00</b>        | <b>28,120.97</b>    | <b>0.00</b>       | <b>0.50</b>                            | <b>0.00%</b>         |
| <b>Class: 54 - Capital Outlays</b>                            |   |                          |                         |                    |                     |                   |  |                      |
| <a href="#">300-6210-541200</a>                               | Site Improvements                           | 0.00                     | 120,000.00              | 0.00               | 0.00                | 0.00              | 120,000.00                             | 100.00 %             |
| <a href="#">300-6210-541250</a>                               | Site Improvements - New Fairington Park     | 0.00                     | 173,557.81              | 0.00               | 19,968.57           | 20,376.08         | 133,213.16                             | 76.75 %              |
| <a href="#">300-6210-541330</a>                               | Buildings & Improvements - Salem Park       | 0.00                     | 466,000.00              | 0.00               | 0.00                | 0.00              | 466,000.00                             | 100.00 %             |
| <b>Class: 54 - Capital Outlays Total:</b>                     |   | <b>0.00</b>              | <b>759,557.81</b>       | <b>0.00</b>        | <b>19,968.57</b>    | <b>20,376.08</b>  | <b>719,213.16</b>                      | <b>94.69%</b>        |
| <b>Department: 6210 - Park Administration Total:</b>          |   | <b>0.00</b>              | <b>787,679.28</b>       | <b>0.00</b>        | <b>48,089.54</b>    | <b>20,376.08</b>  | <b>719,213.66</b>                      | <b>91.31%</b>        |
| <b>Fund: 300 - Capital Projects Fund Total:</b>               |   | <b>1,630,000.00</b>      | <b>7,590,826.90</b>     | <b>145,018.63</b>  | <b>5,109,157.34</b> | <b>593,620.27</b> | <b>1,888,049.29</b>                    | <b>24.87%</b>        |

Budget Report

For Fiscal: 2025 Period Ending: 1

Item III. a.

|   |  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| Fund: 340 - Grant Fund                          |  |                          |                         |                    |                    |              |  |                      |
| Department: 1565 - General Government Buildings |  |                          |                         |                    |                    |              |  |                      |
| Class: 53 - Supplies                            |  |                          |                         |                    |                    |              |  |                      |
| <a href="#">340-1565-531500</a>                 | GMEBS Health & Wellness Grant Supplies/Inventory       | 0.00                     | 5,000.00                | 100.00             | 4,533.71           | 0.00         | 466.29                                 | 9.33 %               |
|   | Class: 53 - Supplies Total:                            | 0.00                     | 5,000.00                | 100.00             | 4,533.71           | 0.00         | 466.29                                 | 9.33%                |
|   | Department: 1565 - General Government Buildings Total: | 0.00                     | 5,000.00                | 100.00             | 4,533.71           | 0.00         | 466.29                                 | 9.33%                |
| Department: 1575 - Engineering                  |  |                          |                         |                    |                    |              |  |                      |
| Class: 54 - Capital Outlays                     |  |                          |                         |                    |                    |              |  |                      |
| <a href="#">340-1575-541200</a>                 | CDBG 2024 Fairington Rd. Sidewalk                      | 0.00                     | 500,000.00              | 0.00               | 0.00               | 0.00         | 500,000.00                             | 100.00 %             |
|   | Class: 54 - Capital Outlays Total:                     | 0.00                     | 500,000.00              | 0.00               | 0.00               | 0.00         | 500,000.00                             | 100.00%              |
|   | Department: 1575 - Engineering Total:                  | 0.00                     | 500,000.00              | 0.00               | 0.00               | 0.00         | 500,000.00                             | 100.00%              |
|   | Fund: 340 - Grant Fund Total:                          | 0.00                     | 505,000.00              | 100.00             | 4,533.71           | 0.00         | 500,466.29                             | 99.10%               |

Budget Report

For Fiscal: 2025 Period Ending: 1 Item III. a.

|  |                       | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|-----------------------|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| <b>Fund: 801 - Stonecrest Development Authority</b>          |                       |                          |                         |                    |                    |              |  |                      |
| <b>Department: 1595 - General Administrative Fees</b>        |                       |                          |                         |                    |                    |              |  |                      |
| <b>Class: 57 - Other Costs</b>                               |                       |                          |                         |                    |                    |              |  |                      |
| <a href="#">801-1595-571010</a>                              | Stormwater Fees       | 0.00                     | 0.00                    | 0.00               | 13,704.20          | 0.00         | -13,704.20                             | 0.00 %               |
| <b>Class: 57 - Other Costs Total:</b>                        |                       | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>13,704.20</b>   | <b>0.00</b>  | <b>-13,704.20</b>                      | <b>0.00%</b>         |
| <b>Department: 1595 - General Administrative Fees Total:</b> |                       | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>13,704.20</b>   | <b>0.00</b>  | <b>-13,704.20</b>                      | <b>0.00%</b>         |
| <b>Department: 7520 - Business Development</b>               |                       |                          |                         |                    |                    |              |  |                      |
| <b>Class: 52 - Purchased/Contracted Services</b>             |                       |                          |                         |                    |                    |              |  |                      |
| <a href="#">801-7520-521200</a>                              | Professional Services | 0.00                     | 3,200.00                | -3,200.00          | 0.00               | 0.00         | 3,200.00                               | 100.00 %             |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>      |                       | <b>0.00</b>              | <b>3,200.00</b>         | <b>-3,200.00</b>   | <b>0.00</b>        | <b>0.00</b>  | <b>3,200.00</b>                        | <b>100.00%</b>       |
| <b>Department: 7520 - Business Development Total:</b>        |                       | <b>0.00</b>              | <b>3,200.00</b>         | <b>-3,200.00</b>   | <b>0.00</b>        | <b>0.00</b>  | <b>3,200.00</b>                        | <b>100.00%</b>       |
| <b>Fund: 801 - Stonecrest Development Authority Total:</b>   |                       | <b>0.00</b>              | <b>3,200.00</b>         | <b>-3,200.00</b>   | <b>13,704.20</b>   | <b>0.00</b>  | <b>-10,504.20</b>                      | <b>-328.26%</b>      |

Budget Report

For Fiscal: 2025 Period Ending: 1 Item III. a.

|   |           | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity  | Fiscal<br>Activity   | Encumbrances        | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|-----------|--------------------------|-------------------------|---------------------|----------------------|---------------------|--|----------------------|
| <b>Fund: 804 - Stonecrest URA</b>                             |           |                          |                         |                     |                      |                     |  |                      |
| <b>Department: 1565 - General Government Buildings</b>        |           |                          |                         |                     |                      |                     |  |                      |
| <b>Class: 52 - Purchased/Contracted Services</b>              |           |                          |                         |                     |                      |                     |  |                      |
| <a href="#">804-1565-522130</a>                               | Custodial | 0.00                     | 0.00                    | 0.00                | 17,929.69            | 0.00                | -17,929.69                             | 0.00 %               |
| <b>Class: 52 - Purchased/Contracted Services Total:</b>       |           | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>         | <b>17,929.69</b>     | <b>0.00</b>         | <b>-17,929.69</b>                      | <b>0.00%</b>         |
| <b>Class: 53 - Supplies</b>                                   |           |                          |                         |                     |                      |                     |  |                      |
| <a href="#">804-1565-531240</a>                               | Utilities | 0.00                     | 1,587.00                | 35.48               | 1,250.90             | 0.00                | 336.10                                 | 21.18 %              |
| <b>Class: 53 - Supplies Total:</b>                            |           | <b>0.00</b>              | <b>1,587.00</b>         | <b>35.48</b>        | <b>1,250.90</b>      | <b>0.00</b>         | <b>336.10</b>                          | <b>21.18%</b>        |
| <b>Department: 1565 - General Government Buildings Total:</b> |           | <b>0.00</b>              | <b>1,587.00</b>         | <b>35.48</b>        | <b>19,180.59</b>     | <b>0.00</b>         | <b>-17,593.59</b>                      | <b>-1,108.61%</b>    |
| <b>Department: 1595 - General Administrative Fees</b>         |           |                          |                         |                     |                      |                     |  |                      |
| <b>Class: 57 - Other Costs</b>                                |           |                          |                         |                     |                      |                     |  |                      |
| <a href="#">804-1595-571010</a>                               | TAX       | 0.00                     | 40,000.00               | 0.00                | 23,425.22            | 0.00                | 16,574.78                              | 41.44 %              |
| <b>Class: 57 - Other Costs Total:</b>                         |           | <b>0.00</b>              | <b>40,000.00</b>        | <b>0.00</b>         | <b>23,425.22</b>     | <b>0.00</b>         | <b>16,574.78</b>                       | <b>41.44%</b>        |
| <b>Department: 1595 - General Administrative Fees Total:</b>  |           | <b>0.00</b>              | <b>40,000.00</b>        | <b>0.00</b>         | <b>23,425.22</b>     | <b>0.00</b>         | <b>16,574.78</b>                       | <b>41.44%</b>        |
| <b>Fund: 804 - Stonecrest URA Total:</b>                      |           | <b>0.00</b>              | <b>41,587.00</b>        | <b>35.48</b>        | <b>42,605.81</b>     | <b>0.00</b>         | <b>-1,018.81</b>                       | <b>-2.45%</b>        |
| <b>Report Total:</b>  |           | <b>20,306,400.00</b>     | <b>30,152,249.18</b>    | <b>1,349,628.65</b> | <b>19,635,500.61</b> | <b>2,349,593.42</b> | <b>8,167,155.15</b>                    | <b>27.09%</b>        |

## Budget Report

For Fiscal: 2025 Period Ending: 1 Item III. a.

## Group Summary

| Clas...   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Encumbrances     | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|--------------------|---------------------|------------------|--|----------------------|
| <b>Fund: 100 - General Fund</b>                                 |                          |                         |                    |                     |                  |  |                      |
| <b>Department: 1000 - No Department</b>                         |                          |                         |                    |                     |                  |  |                      |
| 51 - Personnel Services and Employee Benefits                   | 0.00                     | 0.00                    | 0.00               | 93,699.49           | 0.00             | -93,699.49                             | 0.00%                |
| <b>Department: 1000 - No Department Total:</b>                  | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>93,699.49</b>    | <b>0.00</b>      | <b>-93,699.49</b>                      | <b>0.00%</b>         |
| <b>Department: 1310 - Mayor &amp; Council</b>                   |                          |                         |                    |                     |                  |  |                      |
| 51 - Personnel Services and Employee Benefits                   | 222,100.00               | 222,100.00              | 16,845.91          | 209,506.36          | 0.00             | 12,593.64                              | 5.67%                |
| 52 - Purchased/Contracted Services                              | 144,000.00               | 144,000.00              | 2,978.24           | 64,024.80           | -5,000.00        | 84,975.20                              | 59.01%               |
| 53 - Supplies   | 163,000.00               | 163,000.00              | 12,305.33          | 57,219.66           | -480.00          | 106,260.34                             | 65.19%               |
| <b>Department: 1310 - Mayor &amp; Council Total:</b>            | <b>529,100.00</b>        | <b>529,100.00</b>       | <b>32,129.48</b>   | <b>330,750.82</b>   | <b>-5,480.00</b> | <b>203,829.18</b>                      | <b>38.52%</b>        |
| <b>Department: 1320 - Chief Executive (City Manager)</b>        |                          |                         |                    |                     |                  |  |                      |
| 51 - Personnel Services and Employee Benefits                   | 729,300.00               | 729,300.00              | 52,470.52          | 691,914.37          | 0.00             | 37,385.63                              | 5.13%                |
| 52 - Purchased/Contracted Services                              | 100,000.00               | 100,000.00              | 27.11              | 45,724.14           | 0.00             | 54,275.86                              | 54.28%               |
| 53 - Supplies   | 31,000.00                | 31,000.00               | 4,508.71           | 20,446.37           | 0.00             | 10,553.63                              | 34.04%               |
| <b>Department: 1320 - Chief Executive (City Manager) Total:</b> | <b>860,300.00</b>        | <b>860,300.00</b>       | <b>57,006.34</b>   | <b>758,084.88</b>   | <b>0.00</b>      | <b>102,215.12</b>                      | <b>11.88%</b>        |
| <b>Department: 1330 - City Clerk</b>                            |                          |                         |                    |                     |                  |  |                      |
| 51 - Personnel Services and Employee Benefits                   | 371,500.00               | 371,500.00              | 17,813.84          | 232,936.79          | 0.00             | 138,563.21                             | 37.30%               |
| 52 - Purchased/Contracted Services                              | 133,000.00               | 133,000.00              | 31,198.82          | 67,111.64           | 0.00             | 65,888.36                              | 49.54%               |
| 53 - Supplies   | 4,800.00                 | 8,800.00                | 271.77             | 4,776.15            | 0.00             | 4,023.85                               | 45.73%               |
| <b>Department: 1330 - City Clerk Total:</b>                     | <b>509,300.00</b>        | <b>513,300.00</b>       | <b>49,284.43</b>   | <b>304,824.58</b>   | <b>0.00</b>      | <b>208,475.42</b>                      | <b>40.61%</b>        |
| <b>Department: 1510 - Finance Administration</b>                |                          |                         |                    |                     |                  |  |                      |
| 51 - Personnel Services and Employee Benefits                   | 1,156,100.00             | 1,156,100.00            | 91,433.15          | 1,042,093.55        | 0.00             | 114,006.45                             | 9.86%                |
| 52 - Purchased/Contracted Services                              | 316,000.00               | 386,500.00              | 26,750.00          | 347,041.10          | 0.00             | 39,458.90                              | 10.21%               |
| 53 - Supplies   | 2,000.00                 | 9,500.00                | 2,455.65           | 7,956.06            | 1,174.66         | 369.28                                 | 3.89%                |
| 57 - Other Costs  | 320,000.00               | 64,013.00               | 0.00               | 0.00                | 0.00             | 64,013.00                              | 100.00%              |
| 58 - Debt Service   | 383,200.00               | 383,200.00              | 0.00               | 0.00                | 0.00             | 383,200.00                             | 100.00%              |
| <b>Department: 1510 - Finance Administration Total:</b>         | <b>2,177,300.00</b>      | <b>1,999,313.00</b>     | <b>120,638.80</b>  | <b>1,397,090.71</b> | <b>1,174.66</b>  | <b>601,047.63</b>                      | <b>30.06%</b>        |
| <b>Department: 1530 - Legal Services Department</b>             |                          |                         |                    |                     |                  |  |                      |
| 52 - Purchased/Contracted Services                              | 750,000.00               | 849,000.00              | 0.00               | 666,792.37          | 0.00             | 182,207.63                             | 21.46%               |
| <b>Department: 1530 - Legal Services Department Total:</b>      | <b>750,000.00</b>        | <b>849,000.00</b>       | <b>0.00</b>        | <b>666,792.37</b>   | <b>0.00</b>      | <b>182,207.63</b>                      | <b>21.46%</b>        |
| <b>Department: 1535 - It/gis</b>                                |                          |                         |                    |                     |                  |  |                      |
| 52 - Purchased/Contracted Services                              | 552,500.00               | 553,746.00              | 117,156.96         | 500,393.54          | 9,510.00         | 43,842.46                              | 7.92%                |
| 53 - Supplies   | 10,000.00                | 10,000.00               | 0.00               | 4,360.93            | 0.00             | 5,639.07                               | 56.39%               |
| 54 - Capital Outlays  | 130,000.00               | 128,754.00              | 0.00               | 128,240.98          | 0.00             | 513.02                                 | 0.40%                |
| <b>Department: 1535 - It/gis Total:</b>                         | <b>692,500.00</b>        | <b>692,500.00</b>       | <b>117,156.96</b>  | <b>632,995.45</b>   | <b>9,510.00</b>  | <b>49,994.55</b>                       | <b>7.22%</b>         |
| <b>Department: 1540 - Human Resources</b>                       |                          |                         |                    |                     |                  |  |                      |
| 51 - Personnel Services and Employee Benefits                   | 352,600.00               | 419,050.00              | 29,870.44          | 378,206.83          | 0.00             | 40,843.17                              | 9.75%                |
| 52 - Purchased/Contracted Services                              | 98,500.00                | 113,200.00              | 2,148.08           | 92,800.30           | 0.00             | 20,399.70                              | 18.02%               |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

| Clas...   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances      | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|-------------------|--|----------------------|
| 53 - Supplies   | 44,200.00                | 45,200.00               | 1,303.26           | 13,883.59          | 0.00              | 31,316.41                              | 69.28%               |
| <b>Department: 1540 - Human Resources Total:</b>              | <b>495,300.00</b>        | <b>577,450.00</b>       | <b>33,321.78</b>   | <b>484,890.72</b>  | <b>0.00</b>       | <b>92,559.28</b>                       | <b>16.03%</b>        |
| <b>Department: 1560 - Internal Audit Department</b>           |                          |                         |                    |                    |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 130,900.00               | -4,950.00               | 0.00               | 0.00               | 0.00              | -4,950.00                              | 100.00%              |
| 52 - Purchased/Contracted Services                            | 17,500.00                | 86,900.00               | 0.00               | 0.00               | 0.00              | 86,900.00                              | 100.00%              |
| 53 - Supplies   | 1,000.00                 | 1,000.00                | 0.00               | 0.00               | 0.00              | 1,000.00                               | 100.00%              |
| <b>Department: 1560 - Internal Audit Department Total:</b>    | <b>149,400.00</b>        | <b>82,950.00</b>        | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>       | <b>82,950.00</b>                       | <b>100.00%</b>       |
| <b>Department: 1565 - General Government Buildings</b>        |                          |                         |                    |                    |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 0.00                     | 613,600.00              | 9,333.01           | 24,973.93          | 0.00              | 588,626.07                             | 95.93%               |
| 52 - Purchased/Contracted Services                            | 276,500.00               | 495,333.58              | 32,644.66          | 447,753.00         | 19,918.00         | 27,662.58                              | 5.58%                |
| 53 - Supplies   | 9,000.00                 | 51,208.02               | 798.59             | 17,496.13          | 20,708.15         | 13,003.74                              | 25.39%               |
| 54 - Capital Outlays  | 120,000.00               | 617,071.68              | 11,733.50          | 165,913.72         | 439,400.00        | 11,757.96                              | 1.91%                |
| <b>Department: 1565 - General Government Buildings Total:</b> | <b>405,500.00</b>        | <b>1,777,213.28</b>     | <b>54,509.76</b>   | <b>656,136.78</b>  | <b>480,026.15</b> | <b>641,050.35</b>                      | <b>36.07%</b>        |
| <b>Department: 1570 - Communications</b>                      |                          |                         |                    |                    |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 572,500.00               | 572,500.00              | 45,068.96          | 529,196.95         | 0.00              | 43,303.05                              | 7.56%                |
| 52 - Purchased/Contracted Services                            | 296,500.00               | 294,800.00              | 9,746.90           | 49,525.14          | -7,485.00         | 252,759.86                             | 85.74%               |
| 53 - Supplies   | 2,000.00                 | 3,700.00                | 0.00               | 1,940.30           | 0.00              | 1,759.70                               | 47.56%               |
| 54 - Capital Outlays  | 20,000.00                | 20,000.00               | 0.00               | 14,548.46          | 0.00              | 5,451.54                               | 27.26%               |
| <b>Department: 1570 - Communications Total:</b>               | <b>891,000.00</b>        | <b>891,000.00</b>       | <b>54,815.86</b>   | <b>595,210.85</b>  | <b>-7,485.00</b>  | <b>303,274.15</b>                      | <b>34.04%</b>        |
| <b>Department: 1575 - Engineering</b>                         |                          |                         |                    |                    |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 364,500.00               | 364,500.00              | 0.00               | 109,248.51         | 0.00              | 255,251.49                             | 70.03%               |
| 52 - Purchased/Contracted Services                            | 710,000.00               | 710,000.00              | 50,634.40          | 634,092.91         | 0.00              | 75,907.09                              | 10.69%               |
| 53 - Supplies   | 2,500.00                 | 2,500.00                | 0.00               | 0.00               | 0.00              | 2,500.00                               | 100.00%              |
| <b>Department: 1575 - Engineering Total:</b>                  | <b>1,077,000.00</b>      | <b>1,077,000.00</b>     | <b>50,634.40</b>   | <b>743,341.42</b>  | <b>0.00</b>       | <b>333,658.58</b>                      | <b>30.98%</b>        |
| <b>Department: 1595 - General Administrative Fees</b>         |                          |                         |                    |                    |                   |  |                      |
| 52 - Purchased/Contracted Services                            | 517,500.00               | 639,800.00              | 17,449.19          | 444,002.85         | -47,059.00        | 242,856.15                             | 37.96%               |
| 53 - Supplies   | 176,300.00               | 176,300.00              | 10,108.50          | 147,955.29         | 0.00              | 28,344.71                              | 16.08%               |
| 57 - Other Costs  | 26,000.00                | 46,700.00               | 0.00               | 46,582.52          | 0.00              | 117.48                                 | 0.25%                |
| <b>Department: 1595 - General Administrative Fees Total:</b>  | <b>719,800.00</b>        | <b>862,800.00</b>       | <b>27,557.69</b>   | <b>638,540.66</b>  | <b>-47,059.00</b> | <b>271,318.34</b>                      | <b>31.45%</b>        |
| <b>Department: 2650 - Municipal Court</b>                     |                          |                         |                    |                    |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 216,200.00               | 216,200.00              | 7,896.75           | 135,332.36         | 0.00              | 80,867.64                              | 37.40%               |
| 52 - Purchased/Contracted Services                            | 197,000.00               | 204,000.00              | 24,785.98          | 141,645.08         | 0.00              | 62,354.92                              | 30.57%               |
| 53 - Supplies   | 3,000.00                 | 3,000.00                | 83.02              | 2,756.42           | 0.00              | 243.58                                 | 8.12%                |
| 57 - Other Costs  | 40,000.00                | 50,000.00               | 0.00               | 48,804.51          | 0.00              | 1,195.49                               | 2.39%                |
| <b>Department: 2650 - Municipal Court Total:</b>              | <b>456,200.00</b>        | <b>473,200.00</b>       | <b>32,765.75</b>   | <b>328,538.37</b>  | <b>0.00</b>       | <b>144,661.63</b>                      | <b>30.57%</b>        |
| <b>Department: 3100 - Public Safety Administration</b>        |                          |                         |                    |                    |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 183,400.00               | 183,400.00              | 0.00               | 0.00               | 0.00              | 183,400.00                             | 100.00%              |
| 52 - Purchased/Contracted Services                            | 24,500.00                | 24,500.00               | 0.00               | 0.00               | 0.00              | 24,500.00                              | 100.00%              |

**Budget Report**

For Fiscal: 2025 Period Ending: 1 Item III. a.

| Clas...   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity  | Fiscal<br>Activity   | Encumbrances      | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|---------------------|----------------------|-------------------|--|----------------------|
| 53 - Supplies   | 2,500.00                 | 2,500.00                | 0.00                | 223.02               | 0.00              | 2,276.98                               | 91.08%               |
| <b>Department: 3100 - Public Safety Administration Total:</b> | <b>210,400.00</b>        | <b>210,400.00</b>       | <b>0.00</b>         | <b>223.02</b>        | <b>0.00</b>       | <b>210,176.98</b>                      | <b>99.89%</b>        |
| <b>Department: 6210 - Park Administration</b>                 |                          |                         |                     |                      |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 2,008,000.00             | 1,349,400.00            | 135,544.30          | 1,806,992.61         | 0.00              | -457,592.61                            | -33.91%              |
| 52 - Purchased/Contracted Services                            | 793,000.00               | 638,841.42              | 37,915.80           | 494,166.64           | 13,067.73         | 131,607.05                             | 20.60%               |
| 53 - Supplies   | 770,000.00               | 763,791.98              | 27,223.80           | 652,594.72           | 0.00              | 111,197.26                             | 14.56%               |
| 54 - Capital Outlays  | 205,000.00               | 386,925.00              | 10,048.00           | 102,576.60           | 166,877.00        | 117,471.40                             | 30.36%               |
| <b>Department: 6210 - Park Administration Total:</b>          | <b>3,776,000.00</b>      | <b>3,138,958.40</b>     | <b>210,731.90</b>   | <b>3,056,330.57</b>  | <b>179,944.73</b> | <b>-97,316.90</b>                      | <b>-3.10%</b>        |
| <b>Department: 7200 - Protective Inspection</b>               |                          |                         |                     |                      |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 0.00                     | 0.00                    | 0.00                | 18,813.88            | 0.00              | -18,813.88                             | 0.00%                |
| <b>Department: 7200 - Protective Inspection Total:</b>        | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>         | <b>18,813.88</b>     | <b>0.00</b>       | <b>-18,813.88</b>                      | <b>0.00%</b>         |
| <b>Department: 7220 - Building Inspection</b>                 |                          |                         |                     |                      |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 522,500.00               | 522,500.00              | 14,970.71           | 326,002.58           | 0.00              | 196,497.42                             | 37.61%               |
| 52 - Purchased/Contracted Services                            | 35,200.00                | 86,804.84               | 12,090.00           | 61,854.81            | 0.00              | 24,950.03                              | 28.74%               |
| 53 - Supplies   | 1,500.00                 | 1,500.00                | 0.00                | 245.46               | 0.00              | 1,254.54                               | 83.64%               |
| 54 - Capital Outlays  | 0.00                     | 4,395.16                | 0.00                | 4,395.16             | 0.00              | 0.00                                   | 0.00%                |
| <b>Department: 7220 - Building Inspection Total:</b>          | <b>559,200.00</b>        | <b>615,200.00</b>       | <b>27,060.71</b>    | <b>392,498.01</b>    | <b>0.00</b>       | <b>222,701.99</b>                      | <b>36.20%</b>        |
| <b>Department: 7410 - Planning &amp; Zoning</b>               |                          |                         |                     |                      |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 1,340,300.00             | 1,250,300.00            | 86,867.04           | 1,051,644.48         | 0.00              | 198,655.52                             | 15.89%               |
| 52 - Purchased/Contracted Services                            | 370,500.00               | 423,500.00              | 16,677.00           | 91,279.02            | 96,721.50         | 235,499.48                             | 55.61%               |
| 53 - Supplies   | 2,000.00                 | 2,000.00                | 476.16              | 2,218.58             | 0.00              | -218.58                                | -10.93%              |
| <b>Department: 7410 - Planning &amp; Zoning Total:</b>        | <b>1,712,800.00</b>      | <b>1,675,800.00</b>     | <b>104,020.20</b>   | <b>1,145,142.08</b>  | <b>96,721.50</b>  | <b>433,936.42</b>                      | <b>25.89%</b>        |
| <b>Department: 7420 - Code Enforcement</b>                    |                          |                         |                     |                      |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 929,000.00               | 929,000.00              | 73,331.30           | 864,476.70           | 0.00              | 64,523.30                              | 6.95%                |
| 52 - Purchased/Contracted Services                            | 71,200.00                | 52,224.20               | 1,991.38            | 12,349.64            | 0.00              | 39,874.56                              | 76.35%               |
| 53 - Supplies   | 4,500.00                 | 5,500.00                | 0.00                | 2,694.48             | 0.00              | 2,805.52                               | 51.01%               |
| 54 - Capital Outlays  | 7,000.00                 | 24,975.80               | 0.00                | 23,339.77            | 0.00              | 1,636.03                               | 6.55%                |
| <b>Department: 7420 - Code Enforcement Total:</b>             | <b>1,011,700.00</b>      | <b>1,011,700.00</b>     | <b>75,322.68</b>    | <b>902,860.59</b>    | <b>0.00</b>       | <b>108,839.41</b>                      | <b>10.76%</b>        |
| <b>Department: 7500 - Economic Development</b>                |                          |                         |                     |                      |                   |  |                      |
| 51 - Personnel Services and Employee Benefits                 | 397,100.00               | 397,100.00              | 14,072.42           | 228,166.50           | 0.00              | 168,933.50                             | 42.54%               |
| 52 - Purchased/Contracted Services                            | 195,500.00               | 195,500.00              | 0.00                | 19,173.28            | 6,000.00          | 170,326.72                             | 87.12%               |
| 53 - Supplies   | 1,000.00                 | 1,000.00                | 0.00                | 316.54               | 0.00              | 683.46                                 | 68.35%               |
| <b>Department: 7500 - Economic Development Total:</b>         | <b>593,600.00</b>        | <b>593,600.00</b>       | <b>14,072.42</b>    | <b>247,656.32</b>    | <b>6,000.00</b>   | <b>339,943.68</b>                      | <b>57.27%</b>        |
| <b>Department: 9000 - Other Financing Uses</b>                |                          |                         |                     |                      |                   |  |                      |
| 57 - Other Costs  | 0.00                     | 0.00                    | 0.00                | 20.00                | 0.00              | -20.00                                 | 0.00%                |
| <b>Department: 9000 - Other Financing Uses Total:</b>         | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>         | <b>20.00</b>         | <b>0.00</b>       | <b>-20.00</b>                          | <b>0.00%</b>         |
| <b>Fund: 100 - General Fund Total:</b>                        | <b>17,576,400.00</b>     | <b>18,430,784.68</b>    | <b>1,061,029.16</b> | <b>13,394,441.57</b> | <b>713,353.04</b> | <b>4,322,990.07</b>                    | <b>23.46%</b>        |



**Budget Report**

For Fiscal: 2025 Period Ending: 1

Item III. a.

| Clas...   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances        | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|--------------------|--------------------|---------------------|--|----------------------|
| <b>Fund: 230 - ARPA American Rescue Plan 21</b>               |                          |                         |                    |                    |                     |  |                      |
| <b>Department: 1565 - General Government Buildings</b>        |                          |                         |                    |                    |                     |  |                      |
| 54 - Capital Outlays  | 0.00                     | 0.00                    | 0.00               | 75,000.00          | 0.00                | -75,000.00                             | 0.00%                |
| <b>Department: 1565 - General Government Buildings Total:</b> | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>75,000.00</b>   | <b>0.00</b>         | <b>-75,000.00</b>                      | <b>0.00%</b>         |
| <b>Department: 1575 - Engineering</b>                         |                          |                         |                    |                    |                     |  |                      |
| 54 - Capital Outlays  | 0.00                     | 1,183,173.10            | 111,328.37         | 303,973.67         | 879,019.43          | 180.00                                 | 0.02%                |
| <b>Department: 1575 - Engineering Total:</b>                  | <b>0.00</b>              | <b>1,183,173.10</b>     | <b>111,328.37</b>  | <b>303,973.67</b>  | <b>879,019.43</b>   | <b>180.00</b>                          | <b>0.02%</b>         |
| <b>Department: 6190 - Special Facilities/other Rec</b>        |                          |                         |                    |                    |                     |  |                      |
| 52 - Purchased/Contracted Services                            | 0.00                     | 569,545.00              | 2,050.00           | 60,062.57          | 29,980.00           | 479,502.43                             | 84.19%               |
| <b>Department: 6190 - Special Facilities/other Rec Total:</b> | <b>0.00</b>              | <b>569,545.00</b>       | <b>2,050.00</b>    | <b>60,062.57</b>   | <b>29,980.00</b>    | <b>479,502.43</b>                      | <b>84.19%</b>        |
| <b>Department: 6210 - Park Administration</b>                 |                          |                         |                    |                    |                     |  |                      |
| 54 - Capital Outlays  | 0.00                     | 720,000.00              | 0.00               | 223,998.53         | 133,620.68          | 362,380.79                             | 50.33%               |
| <b>Department: 6210 - Park Administration Total:</b>          | <b>0.00</b>              | <b>720,000.00</b>       | <b>0.00</b>        | <b>223,998.53</b>  | <b>133,620.68</b>   | <b>362,380.79</b>                      | <b>50.33%</b>        |
| <b>Fund: 230 - ARPA American Rescue Plan 21 Total:</b>        | <b>0.00</b>              | <b>2,472,718.10</b>     | <b>113,378.37</b>  | <b>663,034.77</b>  | <b>1,042,620.11</b> | <b>767,063.22</b>                      | <b>31.02%</b>        |

Budget Report

For Fiscal: 2025 Period Ending: 1

Item III. a.

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

Budget Report

For Fiscal: 2025 Period Ending: 1

Item III. a.

| Clas...  |  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|--|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| Fund: 275 - Hotel/Motel                        |  |                          |                         |                    |                    |              |  |                      |
| Department: 7500 - Economic Development        |  |                          |                         |                    |                    |              |  |                      |
| 57 - Other Costs                               |  | 481,200.00               | 481,200.00              | 33,267.01          | 399,890.71         | 0.00         | 81,309.29                              | 16.90%               |
| 61 - Other Financing Uses                      |  | 618,800.00               | 618,800.00              | 0.00               | 0.00               | 0.00         | 618,800.00                             | 100.00%              |
| Department: 7500 - Economic Development Total: |  | 1,100,000.00             | 1,100,000.00            | 33,267.01          | 399,890.71         | 0.00         | 700,109.29                             | 63.65%               |
| Fund: 275 - Hotel/Motel Total:                 |  | 1,100,000.00             | 1,100,000.00            | 33,267.01          | 399,890.71         | 0.00         | 700,109.29                             | 63.65%               |

Budget Report

For Fiscal: 2025 Period Ending: 1 Item III. a.

| Clas...   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Encumbrances      | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|--------------------|---------------------|-------------------|--|----------------------|
| <b>Fund: 300 - Capital Projects Fund</b>                      |                          |                         |                    |                     |                   |  |                      |
| <b>Department: 1565 - General Government Buildings</b>        |                          |                         |                    |                     |                   |  |                      |
| 54 - Capital Outlays  | 0.00                     | 0.00                    | 60,605.93          | 368,956.19          | 0.00              | -368,956.19                            | 0.00%                |
| <b>Department: 1565 - General Government Buildings Total:</b> | <b>0.00</b>              | <b>0.00</b>             | <b>60,605.93</b>   | <b>368,956.19</b>   | <b>0.00</b>       | <b>-368,956.19</b>                     | <b>0.00%</b>         |
| <b>Department: 1575 - Engineering</b>                         |                          |                         |                    |                     |                   |  |                      |
| 52 - Purchased/Contracted Services                            | 0.00                     | 305,773.53              | 84,412.70          | 211,492.66          | 5,688.00          | 88,592.87                              | 28.97%               |
| 54 - Capital Outlays  | 1,630,000.00             | 6,497,374.09            | 0.00               | 4,480,618.95        | 567,556.19        | 1,449,198.95                           | 22.30%               |
| <b>Department: 1575 - Engineering Total:</b>                  | <b>1,630,000.00</b>      | <b>6,803,147.62</b>     | <b>84,412.70</b>   | <b>4,692,111.61</b> | <b>573,244.19</b> | <b>1,537,791.82</b>                    | <b>22.60%</b>        |
| <b>Department: 6210 - Park Administration</b>                 |                          |                         |                    |                     |                   |  |                      |
| 52 - Purchased/Contracted Services                            | 0.00                     | 28,121.47               | 0.00               | 28,120.97           | 0.00              | 0.50                                   | 0.00%                |
| 54 - Capital Outlays  | 0.00                     | 759,557.81              | 0.00               | 19,968.57           | 20,376.08         | 719,213.16                             | 94.69%               |
| <b>Department: 6210 - Park Administration Total:</b>          | <b>0.00</b>              | <b>787,679.28</b>       | <b>0.00</b>        | <b>48,089.54</b>    | <b>20,376.08</b>  | <b>719,213.66</b>                      | <b>91.31%</b>        |
| <b>Fund: 300 - Capital Projects Fund Total:</b>               | <b>1,630,000.00</b>      | <b>7,590,826.90</b>     | <b>145,018.63</b>  | <b>5,109,157.34</b> | <b>593,620.27</b> | <b>1,888,049.29</b>                    | <b>24.87%</b>        |

Budget Report

For Fiscal: 2025 Period Ending: 1

Item III. a.

| Clas...  |  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|--|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| Fund: 340 - Grant Fund                                 |  |                          |                         |                    |                    |              |  |                      |
| Department: 1565 - General Government Buildings        |  |                          |                         |                    |                    |              |  |                      |
| 53 - Supplies  |  | 0.00                     | 5,000.00                | 100.00             | 4,533.71           | 0.00         | 466.29                                 | 9.33%                |
| Department: 1565 - General Government Buildings Total: |  | 0.00                     | 5,000.00                | 100.00             | 4,533.71           | 0.00         | 466.29                                 | 9.33%                |
| Department: 1575 - Engineering                         |  |                          |                         |                    |                    |              |  |                      |
| 54 - Capital Outlays                                   |  | 0.00                     | 500,000.00              | 0.00               | 0.00               | 0.00         | 500,000.00                             | 100.00%              |
| Department: 1575 - Engineering Total:                  |  | 0.00                     | 500,000.00              | 0.00               | 0.00               | 0.00         | 500,000.00                             | 100.00%              |
| Fund: 340 - Grant Fund Total:                          |  | 0.00                     | 505,000.00              | 100.00             | 4,533.71           | 0.00         | 500,466.29                             | 99.10%               |

**Budget Report**

For Fiscal: 2025 Period Ending: 1

Item III. a.

| Clas...  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Encumbrances | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|--|--------------------------|-------------------------|--------------------|--------------------|--------------|--|----------------------|
| <b>Fund: 801 - Stonecrest Development Authority</b>          |                          |                         |                    |                    |              |  |                      |
| <b>Department: 1595 - General Administrative Fees</b>        |                          |                         |                    |                    |              |  |                      |
| 57 - Other Costs   | 0.00                     | 0.00                    | 0.00               | 13,704.20          | 0.00         | -13,704.20                             | 0.00%                |
| <b>Department: 1595 - General Administrative Fees Total:</b> | <b>0.00</b>              | <b>0.00</b>             | <b>0.00</b>        | <b>13,704.20</b>   | <b>0.00</b>  | <b>-13,704.20</b>                      | <b>0.00%</b>         |
| <b>Department: 7520 - Business Development</b>               |                          |                         |                    |                    |              |  |                      |
| 52 - Purchased/Contracted Services                           | 0.00                     | 3,200.00                | -3,200.00          | 0.00               | 0.00         | 3,200.00                               | 100.00%              |
| <b>Department: 7520 - Business Development Total:</b>        | <b>0.00</b>              | <b>3,200.00</b>         | <b>-3,200.00</b>   | <b>0.00</b>        | <b>0.00</b>  | <b>3,200.00</b>                        | <b>100.00%</b>       |
| <b>Fund: 801 - Stonecrest Development Authority Total:</b>   | <b>0.00</b>              | <b>3,200.00</b>         | <b>-3,200.00</b>   | <b>13,704.20</b>   | <b>0.00</b>  | <b>-10,504.20</b>                      | <b>-328.26%</b>      |

# Budget Report

For Fiscal: 2025 Period Ending: 1 Item III. a.

| Clas...   | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity  | Fiscal<br>Activity   | Encumbrances        | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Remaining |
|---|--------------------------|-------------------------|---------------------|----------------------|---------------------|--|----------------------|
| <b>Fund: 804 - Stonecrest URA</b>                             |                          |                         |                     |                      |                     |  |                      |
| <b>Department: 1565 - General Government Buildings</b>        |                          |                         |                     |                      |                     |  |                      |
| 52 - Purchased/Contracted Services                            | 0.00                     | 0.00                    | 0.00                | 17,929.69            | 0.00                | -17,929.69                             | 0.00%                |
| 53 - Supplies   | 0.00                     | 1,587.00                | 35.48               | 1,250.90             | 0.00                | 336.10                                 | 21.18%               |
| <b>Department: 1565 - General Government Buildings Total:</b> | <b>0.00</b>              | <b>1,587.00</b>         | <b>35.48</b>        | <b>19,180.59</b>     | <b>0.00</b>         | <b>-17,593.59</b>                      | <b>-1,108.61%</b>    |
| <b>Department: 1595 - General Administrative Fees</b>         |                          |                         |                     |                      |                     |  |                      |
| 57 - Other Costs  | 0.00                     | 40,000.00               | 0.00                | 23,425.22            | 0.00                | 16,574.78                              | 41.44%               |
| <b>Department: 1595 - General Administrative Fees Total:</b>  | <b>0.00</b>              | <b>40,000.00</b>        | <b>0.00</b>         | <b>23,425.22</b>     | <b>0.00</b>         | <b>16,574.78</b>                       | <b>41.44%</b>        |
| <b>Fund: 804 - Stonecrest URA Total:</b>                      | <b>0.00</b>              | <b>41,587.00</b>        | <b>35.48</b>        | <b>42,605.81</b>     | <b>0.00</b>         | <b>-1,018.81</b>                       | <b>-2.45%</b>        |
| <b>Report Total:</b>  | <b>20,306,400.00</b>     | <b>30,152,249.18</b>    | <b>1,349,628.65</b> | <b>19,635,500.61</b> | <b>2,349,593.42</b> | <b>8,167,155.15</b>                    | <b>27.09%</b>        |

## Fund Summary

| Fund                           | Original      | Current       | Period       | Fiscal        | Encumbrances | Variance                   | Percent  |
|--------------------------------|---------------|---------------|--------------|---------------|--------------|----------------------------|----------|
|                                | Total Budget  | Total Budget  | Activity     | Activity      |              | Favorable<br>(Unfavorable) |          |
| 100 - General Fund             | 17,576,400.00 | 18,430,784.68 | 1,061,029.16 | 13,394,441.57 | 713,353.04   | 4,322,990.07               | 23.46%   |
| 230 - ARPA American Rescue Pla | 0.00          | 2,472,718.10  | 113,378.37   | 663,034.77    | 1,042,620.11 | 767,063.22                 | 31.02%   |
| 260 - Tree Bank Fund           | 0.00          | 8,132.50      | 0.00         | 8,132.50      | 0.00         | 0.00                       | 0.00%    |
| 275 - Hotel/Motel              | 1,100,000.00  | 1,100,000.00  | 33,267.01    | 399,890.71    | 0.00         | 700,109.29                 | 63.65%   |
| 300 - Capital Projects Fund    | 1,630,000.00  | 7,590,826.90  | 145,018.63   | 5,109,157.34  | 593,620.27   | 1,888,049.29               | 24.87%   |
| 340 - Grant Fund               | 0.00          | 505,000.00    | 100.00       | 4,533.71      | 0.00         | 500,466.29                 | 99.10%   |
| 801 - Stonecrest Development A | 0.00          | 3,200.00      | -3,200.00    | 13,704.20     | 0.00         | -10,504.20                 | -328.26% |
| 804 - Stonecrest URA           | 0.00          | 41,587.00     | 35.48        | 42,605.81     | 0.00         | -1,018.81                  | -2.45%   |
| Report Total:                  | 20,306,400.00 | 30,152,249.18 | 1,349,628.65 | 19,635,500.61 | 2,349,593.42 | 8,167,155.15               | 27.09%   |





## CITY COUNCIL AGENDA ITEM

---

**SUBJECT: City of Stonecrest 2022 Annual Audit**

---

**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, February 9, 2026

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

---

**SUBMITTED BY:** Tara Graves, Mayor Pro Tem

**PRESENTER:** Tara Graves, Mayor Pro Tem and Tabb & Tabb, LLC

**PURPOSE:** To have a discussion of the status update on the City of Stonecrest 2022 Annual Audit.

**FACTS:** Click or tap here to enter text.

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

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

### ATTACHMENTS:

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



## CITY COUNCIL AGENDA ITEM

**SUBJECT: Finance Department Operational Assessment (PFM Group Consulting)**

**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 here to enter text. & Click or tap to enter a date.

**Current Work Session:** Monday, February 9, 2026

**Current Council Meeting:**

**SUBMITTED BY:** Deputy City Manager Michael McCoy

**PRESENTER:** Deputy City Manager Michael McCoy & Sarah Schirmer, PFM Group Consulting

**PURPOSE:** To brief the City Council on a proposed Finance Department Operational Assessment by PFM Group Consulting and discuss scope, approach and next steps.

**FACTS:** • The City of Stonecrest continues to strengthen its financial operations and internal processes as part of its commitment to sound governance, transparency, and service delivery. • To support this effort, staff is proposing an operational assessment of the Finance Department to identify opportunities for process improvement, efficiency, and enhanced coordination across departments. • The proposed consultant will conduct stakeholder interviews, process mapping, peer benchmarking, and develop practical, actionable recommendations to support stronger finance operations and audit readiness. • The engagement is anticipated to be completed within approximately three (3) months. • The proposed cost is \$74,580, inclusive of travel, to be funded from the General Fund / Finance Professional Services line item (100-1510-521200). • This item is presented for Work Session discussion and Council feedback prior to consideration of formal action.

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



## CITY COUNCIL AGENDA ITEM

---

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

**ATTACHMENTS:**

- (1) Attachment 1 - PFM Proposal for Stonecrest Operational Support
- (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.



**To:** Michael McCoy, Deputy City Manager

**From:** Sarah Schirmer, Managing Director

**RE:** City of Stonecrest Finance Department Operational Assessment

---

Based on discussions with you about the City of Stonecrest's desire to enhance the Finance Department's operations, we are pleased to submit this proposed scope of services to conduct a comprehensive assessment and provide concrete, actionable recommendations for continuous improvement. At the completion of PFM's assessment, the City will be able to define its indicators of success for the Finance Department and make organizational and process improvements that will strengthen its core financial operations and maintain sound governance.

The work on this project will include a focused scope of services primarily comprised of benchmarking, stakeholder interviews and process mapping, including in person support. Following completion of these urgent tasks, the City may consider a Phase II of services to include targeted implementation support to ensure that recommended improvements are successfully put into practice.

#### **About PFM**

With offices in Atlanta, Huntsville, Memphis, and New Orleans, PFM works closely with local government clients across the South. Our Management and Budget Consulting practice (part of PFM Group Consulting, or PFMGC) specializes in organizational assessments and operational reviews for municipal finance departments. Our team has completed numerous engagements for cities across the country focused on evaluating finance, budget, and purchasing functions, and developing practical, implementable recommendations.

#### **Deep Local Government Experience**

PFM offers our clients a unique advantage: a deep understanding of the ways in which local government finance, budgeting and operations intersect in practice. This knowledge is proven by our decades-long track record of helping local government leaders as they address complex operational and financial challenges. Many members of our consulting practice joined PFM after serving in critical local and state government leadership roles.

Our experience spans finance-related initiatives that address both operational and financial needs – from developing policies and guiding documents, to assessing organizational processes, analyzing financial performance, and informing strategic and long-term financial forecasts. This work connects how finance departments operate in practice with how financial decisions are planned, evaluated, and communicated. Through our ongoing work with local governments across the U.S., we bring current, real-world insights into effective finance department structures and management practices. PFM's national presence and extensive public sector network further enhance our ability to identify best practices and support successful implementation tailored to each client's needs.



## Scope of Services

We always begin our engagements with client dialogue, a project kick-off meeting, and an initial discussion of information needs. The kick-off meeting provides an opportunity to confirm the project approach and stakeholder engagement strategy. Our approach will emphasize listening, observation, and dialogue with staff to understand how work is currently performed.

### Stakeholder Engagement and Process Mapping

Following the kick-off meeting, we will conduct stakeholder interviews to establish a clear understanding of current operations. This work will be structured interviews with Finance and Purchasing staff, department leadership, and key internal stakeholders. Interviews will focus on clarifying roles and responsibilities, understanding workload demands and communication patterns, and identifying operational pain points. We will conduct these interviews in person and virtually.

As part of these discussions, staff will be asked to walk through how routine tasks are executed in practice. These walkthroughs will allow us to document the step-by-step processes currently in place, what we refer to as process mapping. The resulting process maps will provide a visual representation of current workflows and serve as a foundation for identifying inefficiencies and developing practical recommendations.

As part of the Finance operational assessment, we will incorporate a high-level review of the City's management of Special Purpose Local Option Sales Tax (SPLOST) revenues and expenditures. This work will be integrated into stakeholder interviews and process discussions with Finance staff and relevant departments involved in SPLOST planning, budgeting, tracking, and reporting. The review will focus on processes, roles, and governance structures, and on alignment with common practices used by peer governments in Georgia.

### Benchmarking Analysis

In parallel with stakeholder interviews and process mapping, we will conduct a high-level benchmarking exercise to compare the City's Finance Department's organizational structure and responsibilities to peer jurisdictions. We will coordinate with the City to identify six appropriate comparators in the State of Georgia and nationally, as relevant. The benchmarking analysis will focus on the strengths and weaknesses of the staffing approaches used in other jurisdictions to inform our recommendations.

### Findings and Recommendations

Building on information gathered through stakeholder interviews, process mapping, and benchmarking, we will synthesize our observations into a clear set of findings. Based on these findings, we will develop actionable, prioritized recommendations to improve operational consistency and effectiveness within Finance.

We will present our major findings and recommendations in a brief memo that serves as the final deliverable, summarizing benchmarking comparisons, current state challenges, and prioritized



opportunities to improve efficiency while achieving the City's and the Department's strategic and operational goals.

Following completion of the assessment, the City may engage us for targeted implementation support as a Phase II of this effort to help ensure that recommended improvements are successfully put into practice. Implementation support could include developing standard operating procedures, facilitating process redesign workshops, or other activities identified as priorities during the assessment phase.

### **Project Team**

The PFMGC team will be led by Sarah Schirmer, Managing Director, and Ashley Anyu, Senior Managing Consultant will serve as the day-to-day Project Manager.

#### **Sarah Schirmer, Managing Director, Engagement Manager**

Sarah is the Executive Director of PFMGC's Center for Justice & Safety Finance and brings to PFM more than 15 years of experience working in and with local government. She supports government clients with budget and public safety priorities that bridge policy, finance, and operations including organizational and operational assessments, performance management, and policy improvements. In the municipal budgeting and organizational assessment space, Sarah recently led development of the FY2026 budget in New Orleans, LA for Mayor-elect Helena Moreno's transition team, a multi-year financial planning process and Finance Department organizational and process assessment in Roanoke, VA, and an organizational assessment of the Cobb County, GA police and human resources departments.

Prior to joining PFM, Sarah was the Criminal Justice Policy Advisor to New Orleans Mayor Mitch Landrieu, where she was responsible for cross-agency coordination of the mayor's priorities for the criminal and juvenile justice systems. Sarah started her career with the New York City Office of Management and Budget as a budget liaison to the City's five district attorneys and New York Police Department.

Sarah holds a B.A in Political Science from Temple University and an M.P.A. from Cornell University.

#### **Ashley Anyu, Senior Managing Consultant, Project Manager**

Ashley Anyu is a Senior Managing Consultant in PFM's Management and Budget Consulting practice. She provides quantitative, analytical, and research support for PFM's engagements with a focus on fiscally constrained and economically challenged municipalities. Ashley regularly collaborates with senior government officials to assess fiscal conditions, identify risks to fiscal and operational performance, and develop actionable strategies to improve long-term sustainability.

Ashley recently played a lead role in PFM's ongoing work with Marin County, CA, where she supported a comprehensive review of the County's budget policies and procurement processes. This work included benchmarking Marin County's policies and practices against peer jurisdictions, assessing the alignment between adopted policies and day-to-day operations, and identifying



January 2, 2026

opportunities to clarify roles, streamline workflows, and improve consistency and accountability across departments.

Ashley also recently served as a project co-lead for the City of Roanoke, VA's multi-year financial planning engagement, where she led the development of a long-term baseline forecast informed by ten years of historical financial performance. In addition to the financial analysis, she supported organizational and process improvement efforts. In addition to her policy and process improvement work, Ashley has supported several analytical engagements, including select fee studies for the City of Atlanta. Across engagements, her work emphasizes practical implementation, clear documentation, and governance structures that support effective financial management over time.

Ashley holds a B.A in Urban Affairs and Public Policy and an M.P.A., both from the Joseph R. Biden School of Public Policy at the University of Delaware.

### **Timeline**

The engagement is anticipated to be completed within 3 months, with the following general timeline:

- Weeks 1-5 – Current state assessment and stakeholder interviews
- Weeks 6-8 – Benchmarking and staffing assessment
- Weeks 9-12 – Recommendations, roadmap development, and final deliverables

### **Proposed Project Cost**

Based on the project scope described in this memo and proposed timeline, PFM proposes a total project cost of \$74,580, inclusive of travel costs. This proposed cost assumes up to three trips for the project team to conduct interviews in person and review draft process maps in person. If the City wishes to engage PFM for Phase II implementation support, we would be happy to prepare a new scope of work and associated cost for that body of work.



## CITY COUNCIL AGENDA ITEM

---

**SUBJECT: Georgia Power Construction Related Agreements for Electrical Chargers at 4929 Browns Mill Road**

---

**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: MOA with GDOT

---

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

---

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

**Current Work Session:** Monday, February 9, 2026

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

---

**SUBMITTED BY:** Hari Karikaran, PE, City Engineer

**PRESENTER:** Michael McCoy, Deputy City Manager & Hari Karikaran, City Engineer

**PURPOSE:** To approve a Georgia Power Construction related Agreements for Electrical Chargers at 4929 Browns Mill Road

**FACTS:** On September 22, 2025, staff presented plans for installation of Electrical Chargers at 3120 Stonecrest Blvd (City Hall Parking Lot) and 4929 Browns Mill Road (Browns Mill Aquatic Center). City Council approved installation of Electrical Chargers at both locations. Georgia Power is seeking construction related agreements for 4929 Browns Mill Road. 3120 Stonecrest Blvd property is owned by Urban Redevelopment Agency of City of Stonecrest. 4929 Browns Mill Road property is owned by the City of Stonecrest. Electrical charges are installed at no cost to the City of Stonecrest.

**OPTIONS:** Approve, Deny, Defer    N/A

**RECOMMENDED ACTION:** Approve Staff recommends approval of construction related agreements with Georgia Power for construction of Electrical Chargers at 4929 Browns Mill Road.





## CITY COUNCIL AGENDA ITEM

---

### ATTACHMENTS:

- (1) Attachment 1 - 4929 Browns Mill Road Georgia Power Agreements 02 09 2025
- (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.

## Release for Construction Agreement

Underground Electrical Service

Version 1.8 (9/28/15)

Georgia Power Company

To release c/o Stonecrest Aq Center 4929 Browns Mill Rd Stonecrest **for construction, all** of the following items must be verified complete, this form signed and returned to the address below:

- ☒ The Underground Distribution Construction Agreement has been signed by the Customer / Developer.
- ☐ The \$1200.00 per service point underground service fee (where applicable) and any other CIAC has been paid.
- ☒ The easement has been signed and properly witnessed by the Property Owner.
- ☒ Lot Corners have been marked on the curb with paint in lieu of permanent property pins.
- ☒ Clearance behind the curb or from the edge of pavement/roadway of 12 feet is level with curb and free from obstructions and within three (3) inches of final grade.
- ☒ Sewer laterals, water lines and any other privately-owned facilities are adequately located and plainly marked.
- ☒ Paving and curbing or final grading, as applicable is complete.
- ☒ Removal of unforeseen obstructions and supply of suitable backfill material,
- ☒ A) will be provided by the Developer / Customer. The Developer / Customer agrees to remove rock and have suitable backfill available during construction while ensuring there are no construction delays.
- or-**
- ☐ B) will be provided for by Georgia Power crews / contractors. The Developer / Customer may be billed for any additional charges that GPC incurs for the rock removal and select dirt for backfill charged to Georgia Power if actual costs exceed cost allowances.
- ☒ Erosion, Sedimentation, and Pollution Control Plan. The Developer's Storm Water Pollution Prevention Plan (SWPPP) is in place and available for review. A certification Statement is available for GPC or its subcontractor to sign on the Developer's SWPPP. This project:
- ☒ A) requires a Notice of Intent (NOI) and a copy, with the permit number, is enclosed. The owner/developer agrees to provide a copy of the Notice of Termination (NOT) when filed.
- or-**
- ☐ B) will not have land disturbance activities totaling more than one (1) acre of land in the common development or it will not trigger any other requirements of the *Georgia Water Quality Control Act*.
- ☒ The property owner / developer approves the distribution design and lighting represented on GPC's construction print.
- ☒ Emergency and Standby Generation will be installed on-site: ☐ **No** ☐ **Yes** – if yes, then the installation must meet requirements as stated in GPC Distribution Bulletin 18-23, and the application referenced below must be completed.
- ☒ The Application for Emergency and Standby Generation Installation & Operation document has been completed and returned to a GPC Engineer or Key Account Manager.

GPC scheduling meetings are usually held weekly. After being released for construction, the job will be scheduled and the Customer / Developer will be notified of the proposed start date.

Signed: \_\_\_\_\_

Developer: \_\_\_\_\_



## Underground Distribution Construction Agreement

**PROJECT / CUSTOMER:** City of Stonecrest - Aquatic Center

**LOCATION:** 4929 Browns Mill Rd Stonecrest Ga 30038

**DEVELOPER / CUSTOMER:** \_\_\_\_\_

**AREA OF CONSTRUCTION:** Per attached Exhibit A

Customer / Developer does hereby attest that the above referenced area of construction in which underground electric distribution facilities are to be installed is clear of all obstructions; that all property lines, where required, are clearly marked and that the area is finished to a grade which shall not change more than three (3+/-) inches of the final grade.

Georgia Power Company, it's employees, and contractors working on this project are hereby released from all claims due to damage of underground facilities that have not been located in the field and that are not covered by the "Utilities Protection Act of Georgia".

Customer / Developer does hereby agree to bear any and all costs to alter the installed underground electric distribution facilities as a result of grade changes or Developer design changes.

Customer / Developer shall be responsible for providing Georgia Power Company a clear unpaved route where underground electric distribution facilities can be installed. If this area is paved and conduit has not been installed, before Georgia Power Company facilities are installed the Developer shall be responsible for opening and re-paving the area required by Georgia Power Company.

Customer / Developer shall be responsible to communicate with contractors and subcontractors warning them of underground electric distribution facilities in the area and for notifying the Georgia Power Company by calling the Utilities Protection Center at GA 811 at least three (3) working days in advance to locate underground electric distribution facilities before digging or grading in the vicinity of installed underground electrical facilities. If Georgia Power Company is not notified, and the underground electric distribution facilities are damaged, then the Developer shall bear the cost of repairs.

Should underground electric distribution facilities become damaged in any way, Customer / Developer will notify the Georgia Power Company at phone #1-888-660-5890 and the Utilities Protection Center at GA 811.

Developer will establish and maintain the appropriate clearances for the transformer(s) on this site per Georgia Power Company Distribution Specification GUK-00.5003, dated 2/7/07. Electric service will not be provided until this specification is satisfied.

Georgia Power Company is not responsible for any damages to locks, gates, fences, walls, vehicles, equipment, trees, landscaping, sidewalks, or any other items that inhibit Georgia Power's access to the poles, cables, transformers, metering, or other equipment serving this site. This includes routine or emergency access of all equipment and personnel.

**APPROVED:** \_\_\_\_\_ **DATE:** \_\_\_\_\_

**PRINT NAME / TITLE / COMPANY:** \_\_\_\_\_



## CITY COUNCIL AGENDA ITEM

---

**SUBJECT: Matrix Fee Schedule**

---

**AGENDA SECTION:** *(check all that apply)*

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

---

**CATEGORY:** *(check all that apply)*

☐ **ORDINANCE** ☒ **RESOLUTION**    ☐ **CONTRACT**    ☐ **POLICY**    ☐ **STATUS REPORT**  
☐ **OTHER, PLEASE STATE:** Click or tap here to enter text.

---

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

---

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

**Current Work Session:** Monday, February 9, 2026

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

---

**SUBMITTED BY:** Shawanna Qawiy, Division Director Community Development

**PRESENTER:** Shawanna Qawiy, Division Director Community Development & Lakeisha Gaines, Finance Director

**PURPOSE:** To review and evaluate the proposed fees to determine the full cost ( direct and indirect) of any fee changes 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 & Recreation, and Planning & 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 and determine the final fees based on the study.

**OPTIONS:** Discussion only

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

**ATTACHMENTS:**

(1) Attachment 1 - Master Fee Schedule



## CITY COUNCIL AGENDA ITEM

---

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

| 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                       | Each                       | \$100       | \$49       | \$49                      | (\$51)                            | User Fee | \$100               |
| Irrigation system Processing                            | Each                       | \$100       | \$49       | \$49                      | (\$51)                            | User Fee | \$50                |
| 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  |                 |          |         |         |         |          |         |
| Residential Single-Family Zoning Districts   |                 |          |         |         |         |          |         |
| 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   |
| Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts, and Commercial Uses in Residential |                 |          |         |         |         |          |         |
| Base   | Base            | \$350    | \$4,359 | \$4,359 | \$4,009 | User Fee | \$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   |
| All Signs  |                 |          |         |         |         |          |         |
| 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 |
| <b>MHP, RNC, Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts</b> |                 |         |         |         |         |          |         |
| 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 |
| <u>100+ acres</u>   |                 |         |         |         |         |          |         |
| 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    |
| Districts, Mixed-Use Districts, Nonresidential Districts in an Overlay  | Each            | New     | \$4,607 | \$4,607 |         | User Fee | \$4,600 |
| <b>Public Notice</b>  |                 |         |         |         |         |          |         |
| <b>All Land Use and Variance, and Administrative Appeal Petitions (except Administrative and Minor)</b>       |                 |         |         |         |         |          |         |
| 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    |
| <b>Special Administrative Permit</b>  |                 |         |         |         |         |          |         |
| <b>Temporary outdoor events</b>   |                 |         |         |         |         |          |         |
| 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   |
| <b>Temporary Outdoor Retail Sales</b>   |                 |         |         |         |         |          |         |
| 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   |
| <b>Festival/Event (horseshow, music festival, etc.)</b>   |                 |         |         |         |         |          |         |
| 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   |
| <b>Roadside Vendor</b>  |                 |         |         |         |         |          |         |
| 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 |
| <b>Special Administrative Event Permit</b>  |                 |         |         |         |         |          |         |

|  |                 |          |         |         |         |          |         |
|--|-----------------|----------|---------|---------|---------|----------|---------|
| 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)  |                 |          |         |         |         |          |         |
| Review   |                 |          |         |         |         |          |         |
| Base   | Base            | \$300    | \$1,052 | \$1,052 | \$752   | User Fee | \$1,000 |
| Per Lot  | Per Lot         | \$15     | \$22    | \$22    | \$7     | User Fee | \$20    |
| Inspection   |                 |          |         |         |         |          |         |
| 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 |
| Inspection   |                 |          |         |         |         |          |         |
| 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)  |                 |          |         |         |         |          |         |

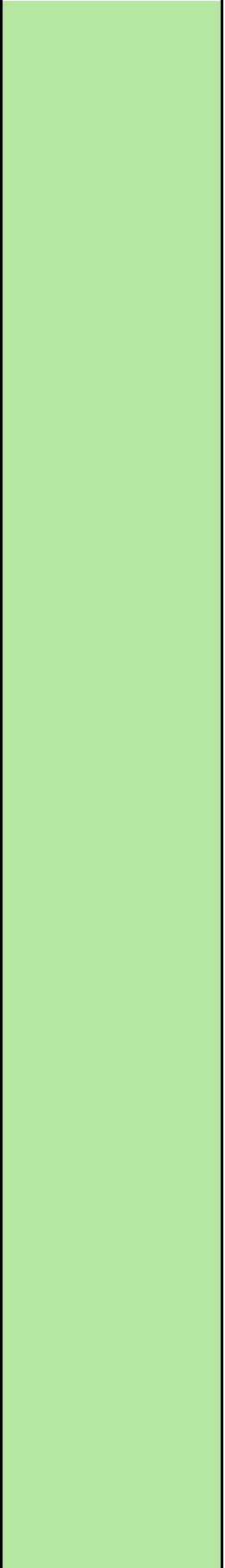
|  |           |       |         |         |         |          |         |
|--|-----------|-------|---------|---------|---------|----------|---------|
| <u>Review</u>                                |           |       |         |         |         |          |         |
| Base   | Base      | \$400 | \$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   |
| <b>Erosion Control (more than 2 Acres)</b>   |           |       |         |         |         |          |         |
| 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   |
| <b>As-Built Plans Review</b>                 |           |       |         |         |         |          |         |
| Review                                       | Each      | \$0   | \$66    | \$66    | \$66    | User Fee | \$60    |
| Inspection                                   | Each      | \$0   | \$133   | \$133   | \$133   | User Fee | \$130   |
| <b>Residential - Town Homes (Fee Simple)</b> |           |       |         |         |         |          |         |
| <b>Engineering</b>                           |           |       |         |         |         |          |         |
| <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   |
| <b>Erosion Control</b>                       |           |       |         |         |         |          |         |
| <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    |
| <b>Residential - Final Plats</b>             |           |       |         |         |         |          |         |
| <b>First Review</b>                          |           |       |         |         |         |          |         |
| <u>Review</u>                                |           |       |         |         |         |          |         |
| Base   | Base      | \$200 | \$460   | \$460   | \$260   | User Fee |         |
| Per Lot                                      | Per Lot   | \$5   | \$8     | \$8     | \$3     | User Fee |         |
| <b>Second Review</b>                         |           |       |         |         |         |          |         |
| <u>Review</u>                                |           |       |         |         |         |          |         |
| Base   | Per Sheet | \$200 | \$199   | \$199   | (\$1)   | User Fee | \$200   |
| <b>Third Review and Subsequent Reviews</b>   |           |       |         |         |         |          |         |
| <u>Review</u>                                |           |       |         |         |         |          |         |
| Base   | Per Sheet | \$200 | \$199   | \$199   | (\$1)   | User Fee | \$200   |
| <b>Recording Fee</b>                         |           |       |         |         |         |          |         |
| <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                               |          |       |         |         |         |          |         |
| Review                                    |          |       |         |         |         |          |         |
| Base                                      | Base     | \$300 | \$328   | \$328   | \$28    | User Fee | \$320   |
| Per Lot                                   | Per Lot  | \$10  | \$45    | \$45    | \$35    | User Fee |         |
| Inspection                                |          |       |         |         |         |          |         |
| Base                                      | Base     | \$400 | \$532   | \$532   | \$132   | User Fee | \$530   |
| Per Acre                                  | Per Acre | \$100 | \$133   | \$133   | \$33    | User Fee | \$130   |
| Erosion Control                           |          |       |         |         |         |          |         |
| Review                                    |          |       |         |         |         |          |         |
| Base                                      | Base     | \$300 | \$920   | \$920   | \$620   | User Fee |         |
| Per Lot                                   | Per Lot  | \$10  | \$22    | \$22    | \$12    | User Fee | \$20    |
| Inspection                                |          |       |         |         |         |          |         |
| Base                                      | Base     | \$200 | \$266   | \$266   | \$66    | User Fee | \$260   |
| Per Acre                                  | Per Acre | \$50  | \$66    | \$66    | \$16    | User Fee | \$60    |
| Nonresidential - Apartment                |          |       |         |         |         |          |         |
| Engineering                               |          |       |         |         |         |          |         |
| Review                                    |          |       |         |         |         |          |         |
| Base                                      | Base     | \$300 | \$461   | \$461   | \$161   | User Fee | \$460   |
| Per Lot                                   | Per Lot  | \$10  | \$45    | \$45    | \$35    | User Fee |         |
| Inspection                                |          |       |         |         |         |          |         |
| Base                                      | Base     | \$400 | \$665   | \$665   | \$265   | User Fee | \$660   |
| Per Acre                                  | Per Acre | \$100 | \$133   | \$133   | \$33    | User Fee | \$130   |
| Erosion Control                           |          |       |         |         |         |          |         |
| Review                                    |          |       |         |         |         |          |         |
| Base                                      | Base     | \$300 | \$1,319 | \$1,319 | \$1,019 | User Fee | \$1,300 |
| Per Lot                                   | Per Lot  | \$10  | \$22    | \$22    | \$12    | User Fee | \$20    |
| Inspection                                |          |       |         |         |         |          |         |
| Base                                      | Base     | \$200 | \$266   | \$266   | \$66    | User Fee | \$260   |
| Per Acre                                  | Per Acre | \$50  | \$66    | \$66    | \$16    | User Fee | \$60    |
| Nonresidential - Commercial/Institutional |          |       |         |         |         |          |         |
| Engineering                               |          |       |         |         |         |          |         |
| Review                                    |          |       |         |         |         |          |         |
| Base                                      | Per Acre | \$300 | \$328   | \$328   | \$28    | User Fee | \$320   |
| Inspection                                |          |       |         |         |         |          |         |
| Base                                      | Base     | \$400 | \$665   | \$665   | \$265   | User Fee | \$660   |
| Per Acre                                  | Per Acre | \$300 | \$133   | \$133   | (\$167) | User Fee | \$130   |
| Erosion Control                           |          |       |         |         |         |          |         |
| Review                                    |          |       |         |         |         |          |         |
| 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 | 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   | \$0     | Tax      |       |
| Malt Beverages   | Each                    | \$600   |       | \$600   | \$0     | Tax      |       |
| Wine/Malt Beverage   | Each                    | \$900   |       | \$900   | \$0     | Tax      |       |
| <u>Distilled Spirits</u>                                   |                         |         |       |         |         |          |       |
| Distilled Spirits  | Each                    | \$400   |       | \$400   | \$0     | Tax      |       |
| Fixed  | Each                    | \$600   |       | \$600   | \$0     | Tax      |       |

|   |                              |          |       |          |       |          |
|---|------------------------------|----------|-------|----------|-------|----------|
| Movable   | Each                         | \$300    |       | \$300    | \$0   | Tax      |
| Sunday Sales                                    |                              |          |       |          |       |          |
| General   | Each                         | \$1,100  |       | \$1,100  | \$0   | Tax      |
| Temporary                                       | Each                         | \$200    |       | \$200    | \$0   | Tax      |
| Ancillary Tasting License                       |                              |          |       |          |       |          |
| Wine  | Each                         | \$75     |       | \$75     | \$0   | Tax      |
| Malt Beverages                                  | Each                         | \$75     |       | \$75     | \$0   | Tax      |
| Employee Permit                                 | Each                         | \$35     |       | \$35     | \$0   | Tax      |
| Package   |                              |          |       |          |       |          |
| Wine  | Each                         | \$600    |       | \$600    | \$0   | Tax      |
| Malt Beverage                                   | Each                         | \$600    |       | \$600    | \$0   | Tax      |
| Wine/Malt Beverage                              | Each                         | \$900    |       | \$900    | \$0   | Tax      |
| Distilled Spirits                               | Each                         | \$4,000  |       | \$4,000  | \$0   | Tax      |
| Wine/Malt Beverages/Distilled Spirits           | Each                         | \$3,800  |       | \$3,800  | \$0   | Tax      |
| Wine and Malt Beverage Tasting                  | Each                         | \$75     |       | \$75     | \$0   | Tax      |
| Wholesale                                       |                              |          |       |          |       |          |
| Wine  | Each                         | \$600    |       | \$600    | \$0   | Tax      |
| Malt Beverages                                  | Each                         | \$600    |       | \$600    | \$0   | Tax      |
| Distilled Spirits                               | Each                         | \$4,000  |       | \$4,000  | \$0   | Tax      |
| Fraternal Organization                          |                              |          |       |          |       |          |
| Wine/Malt Beverages                             | Each                         | \$500    |       | \$500    | \$0   | Tax      |
| Distilled Spirits                               | Each                         | \$1,000  |       | \$1,000  | \$0   | Tax      |
| Patio Permit                                    |                              |          |       |          |       |          |
| General   | Each                         | \$50     |       | \$50     | \$0   | Tax      |
| Administrative Fee                              |                              |          |       |          |       |          |
| Beer/Wine                                       | Each                         | \$100    | \$214 | \$214    | \$114 | User Fee |
| Liquor  | Each                         | \$200    | \$214 | \$214    | \$14  | User Fee |
| Business Licenses                               |                              |          |       |          |       |          |
| Optional flat rate for professionals.           | Each                         | \$400    |       | \$400    | \$0   | Tax      |
| Administrative Fee                              | Each                         | \$75     | \$131 | \$131    | \$56  | User Fee |
| Minimum Receipts Tax                            | Each                         | \$50     |       | \$50     | \$0   | Tax      |
| Business Tax of Gross Reciepts over \$20,000.00 |                              |          |       |          |       |          |
| Class 1   | Per Dollar of Gross Receipts | 0.000300 |       | 0.000300 | \$0   | Tax      |
| Class 2   | Per Dollar of Gross Receipts | 0.000500 |       | 0.000500 | \$0   | Tax      |
| Class 3   | Per Dollar of Gross Receipts | 0.000700 |       | 0.000700 | \$0   | Tax      |
| Class 4   | Per Dollar of Gross Receipts | 0.000900 |       | 0.000900 | \$0   | Tax      |
| Class 5   | Per Dollar of Gross Receipts | 0.001100 |       | 0.001100 | \$0   | Tax      |
| Class 6   | Per Dollar of Gross Receipts | 0.001300 |       | 0.001300 | \$0   | Tax      |
| Employee Fee                                    |                              |          |       |          |       |          |
| Class 1   | Per Employee                 | \$4      |       | \$4      | \$0   | Tax      |
| Class 2   | Per Employee                 | \$6      |       | \$6      | \$0   | Tax      |
| Class 3   | Per Employee                 | \$8      |       | \$8      | \$0   | Tax      |

|  |                 |         |         |        |          |          |
|--|-----------------|---------|---------|--------|----------|----------|
| Class 4  | Per Employee    | \$10    | \$10    | \$0    | Tax      |          |
| Class 5  | Per Employee    | \$12    | \$12    | \$0    | Tax      |          |
| Class 6  | Per Employee    | \$14    | \$14    | \$0    | Tax      |          |
| Permit/License Type  |                 |         |         |        |          |          |
| Carnival Permit  | Each            | \$50    | \$50    | \$0    | Tax      |          |
| Escort or Dating Services Permit                           | Each            | \$300   | \$300   | \$0    | Tax      |          |
| Pawn Shop Permit   | Each            | \$200   | \$200   | \$0    | Tax      |          |
| Precious Metal Dealer Annual Permit                        | Each            | \$300   | \$300   | \$0    | Tax      |          |
| Precious Metal Dealers Employee/Owner Permit               | Each            | \$50    | \$50    | \$0    | Tax      |          |
| Sexually Oriented Business Employee License                | Each            | \$200   | \$200   | \$0    | Tax      |          |
| Fingerprinting   | Each            | \$5     | \$5     | \$0    | User Fee |          |
| Business Licenses Background Investigations                |                 |         |         |        |          |          |
| Escort of Dating Services License                          | Per Applicant   | \$1,000 | \$1,000 | \$0    | Tax      |          |
| Going-Out-Of-Business Sales License                        | Per Applicant   | \$35    | \$35    | \$0    | Tax      |          |
| Massage Therapy/Establishment License                      | Per Applicant   | \$50    | \$50    | \$0    | Tax      |          |
| Non-Consensual Towing License                              | Per Applicant   | \$50    | \$50    | \$0    | Tax      |          |
| Pawn Shop License  | Per Applicant   | \$35    | \$35    | \$0    | Tax      |          |
| Pool Room Establishment License                            | Per Applicant   | \$100   | \$100   | \$0    | Tax      |          |
| Sexually Oriented Business License                         | Per Applicant   | \$50    | \$50    | \$0    | Tax      |          |
| Penalties  |                 |         |         |        |          |          |
| Late Filing Fee Schedule                                   |                 |         |         |        |          |          |
| Late filing fee between January 1st through January 31st   | Each            | \$150   | \$150   | \$0    | Penalty  |          |
| Late filing fee between February 1st through February 28th | Each            | \$300   | \$300   | \$0    | Penalty  |          |
| 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       | \$250   | \$289   | \$289  | \$39     | User Fee |



|   |             |       |       |       |         |          |
|---|-------------|-------|-------|-------|---------|----------|
| Meeting                                 | Per Meeting | \$100 | \$149 | \$149 | \$49    | User Fee |
| <u>All Other Rentals:</u>               |             |       |       |       |         |          |
| Resident                                | Per Hour    | \$45  | \$90  | \$90  | \$45    | User Fee |
| Non-Resident                            | Per Hour    | \$70  | \$90  | \$90  | \$20    | User Fee |
| Non-Profit                              | Per Hour    | \$35  | \$90  | \$90  | \$55    | User Fee |
| Specialty Groups                        | Per Hour    | New   | \$90  | \$90  |         | User Fee |
| <b>Multipurpose Room A or B</b>         |             |       |       |       |         |          |
| Event                                   | Per Event   | \$250 | \$150 | \$150 | (\$100) | User Fee |
| Meeting                                 | Per Meeting | \$100 | \$59  | \$59  | (\$41)  | User Fee |
| <u>All Other Rentals:</u>               |             |       |       |       |         |          |
| Resident                                | Per Hour    | \$35  | \$74  | \$74  | \$39    | User Fee |
| Non-Resident                            | Per Hour    | \$60  | \$74  | \$74  | \$14    | User Fee |
| Non-Profit                              | Per Hour    | \$25  | \$74  | \$74  | \$49    | User Fee |
| Specialty Groups                        | Per Hour    | New   | \$74  | \$74  |         | User Fee |
| <b>Large Gymnasium</b>                  |             |       |       |       |         |          |
| Athletic Events                         | Per Event   | \$250 | \$236 | \$236 | (\$14)  | User Fee |
| <u>All Other Rentals:</u>               |             |       |       |       |         |          |
| Resident                                | Per Hour    | \$85  | \$107 | \$107 | \$22    | User Fee |
| Non-Resident                            | Per Hour    | \$110 | \$107 | \$107 | (\$3)   | User Fee |
| Non-Profit                              | Per Hour    | \$75  | \$107 | \$107 | \$32    | User Fee |
| Specialty Groups                        | Per Hour    | New   | \$107 | \$107 |         | User Fee |
| <b>Auxiliary Gymnasium</b>              |             |       |       |       |         |          |
| Athletic Events                         | Per Event   | \$250 | \$146 | \$146 | (\$104) | User Fee |
| <u>All Other Rentals:</u>               |             |       |       |       |         |          |
| Resident                                | Per Hour    | \$60  | \$84  | \$84  | \$24    | User Fee |
| Non-Resident                            | Per Hour    | \$85  | \$84  | \$84  | (\$1)   | User Fee |
| Non-Profit                              | Per Hour    | \$50  | \$84  | \$84  | \$34    | User Fee |
| Specialty Groups                        | Per Hour    | New   | \$84  | \$84  |         | User Fee |
| <b>Entire Gymnasium</b>                 |             |       |       |       |         |          |
| Athletic Events                         | Per Event   | \$250 | \$339 | \$339 | \$89    | User Fee |
| <u>All Other Rentals:</u>               |             |       |       |       |         |          |
| Resident                                | Per Hour    | \$125 | \$132 | \$132 | \$7     | User Fee |
| Non-Resident                            | Per Hour    | \$150 | \$132 | \$132 | (\$18)  | User Fee |
| Non-Profit                              | Per Hour    | \$115 | \$132 | \$132 | \$17    | User Fee |
| Specialty Groups                        | Per Hour    | New   | \$132 | \$132 |         | User Fee |
| Opening Facility Fee                    | Flat        | \$100 | \$85  | \$85  | (\$15)  | User Fee |
| Field Rentals                           |             |       |       |       |         |          |
| Baseball / Football / Soccer / Softball |             |       |       |       |         |          |
| Deposit                                 | Flat        | \$300 | \$300 | \$300 | \$0     | User Fee |
| Youth                                   | Per Hour    | \$40  | \$35  | \$35  | (\$5)   | User Fee |
| Adult                                   | Per Hour    | \$50  | \$35  | \$35  | (\$15)  | User Fee |
| Non-Profit                              | Per Hour    | \$35  | \$35  | \$35  | \$0     | User Fee |





|                          |           |       |       |       |      |          |
|--------------------------|-----------|-------|-------|-------|------|----------|
| <b>Tournaments</b>       |           |       |       |       |      |          |
| Deposit                  | Per Field | \$350 | \$350 | \$350 | \$0  | User Fee |
| Youth / Adult            | Per Hour  | \$120 | \$218 | \$150 | \$30 | User Fee |
| Lights                   | Each      | \$50  | \$85  | \$85  | \$35 | User Fee |
| Field Prep               | Per Field | \$75  | \$168 | \$100 | \$25 | User Fee |
| Cleaning / Trash Removal | Each      | \$100 | \$126 | \$126 | \$26 | User Fee |
| Concession Stand         | Per Hour  | New   | \$63  | \$63  |      | User Fee |

Pavilion Rentals

Salem Pav.

Half day ( < 4 hrs.)

|              |         |       |       |       |      |          |
|--------------|---------|-------|-------|-------|------|----------|
| Deposit      | Deposit | \$100 | \$100 | \$100 | \$0  | User Fee |
| Resident     | Flat    | \$55  | \$144 | \$75  | \$20 | User Fee |
| Non-Resident | Flat    | \$75  | \$144 | \$100 | \$25 | User Fee |

Full day ( 4 + hrs.)

|              |         |       |       |       |      |          |
|--------------|---------|-------|-------|-------|------|----------|
| Deposit      | Deposit | \$100 | \$100 | \$100 | \$0  | User Fee |
| Resident     | Flat    | \$95  | \$204 | \$115 | \$20 | User Fee |
| Non-Resident | Flat    | \$135 | \$204 | \$160 | \$25 | User Fee |

Gregory Moseley Pav.

Half day ( < 4 hrs.)

|              |         |       |       |       |      |          |
|--------------|---------|-------|-------|-------|------|----------|
| Deposit      | Deposit | \$100 | \$100 | \$100 | \$0  | User Fee |
| Resident     | Flat    | \$55  | \$129 | \$75  | \$20 | User Fee |
| Non-Resident | Flat    | \$75  | \$129 | \$100 | \$25 | User Fee |

Full day ( 4 + hrs.)

|              |         |       |       |       |      |          |
|--------------|---------|-------|-------|-------|------|----------|
| Deposit      | Deposit | \$100 | \$100 | \$100 | \$0  | User Fee |
| Resident     | Flat    | \$95  | \$174 | \$115 | \$20 | User Fee |
| Non-Resident | Flat    | \$135 | \$174 | \$160 | \$25 | User Fee |

Browns Mill Pav.

Half day ( < 4 hrs.)

|              |         |       |       |       |      |          |
|--------------|---------|-------|-------|-------|------|----------|
| Deposit      | Deposit | \$100 | \$100 | \$100 | \$0  | User Fee |
| Resident     | Flat    | \$55  | \$135 | \$75  | \$20 | User Fee |
| Non-Resident | Flat    | \$75  | \$135 | \$100 | \$25 | User Fee |

Full day ( 4 + hrs.)

|              |         |       |       |       |      |          |
|--------------|---------|-------|-------|-------|------|----------|
| Deposit      | Deposit | \$100 | \$100 | \$100 | \$0  | User Fee |
| Resident     | Flat    | \$95  | \$187 | \$115 | \$20 | User Fee |
| Non-Resident | Flat    | \$135 | \$187 | \$160 | \$25 | User Fee |

Athletic Programs

|                                   |                 |       |         |       |      |          |
|-----------------------------------|-----------------|-------|---------|-------|------|----------|
| Men's / Women's Basketball League | Per Team        | \$600 | \$1,322 | \$650 | \$50 | User Fee |
| Co-Ed Softball League             | Per Team        | \$500 | \$1,317 | \$550 | \$50 | User Fee |
| Co-Ed Kickball League             | Per Team        | \$500 | \$1,317 | \$550 | \$50 | User Fee |
| Co-Ed Volleyball League           | Per Team        | \$500 | \$1,317 | \$550 | \$50 | User Fee |
| Flag Football                     | Per Team        | \$600 | \$1,317 | \$650 | \$50 | User Fee |
| Youth Basketball Clinics          | Per Participant | \$125 | \$174   | \$175 | \$50 | User Fee |

|                                       |                          |       |       |       |      |          |
|---------------------------------------|--------------------------|-------|-------|-------|------|----------|
| Tumbling                              | Per Participant          | \$125 | \$174 | \$175 | \$50 | User Fee |
| <b>Youth Basketball League</b>        |                          |       |       |       |      |          |
| Resident                              | Per Participant          | \$80  | \$131 | \$100 | \$20 | User Fee |
| Non-Resident                          | Per Participant          | \$95  | \$131 | \$130 | \$35 | User Fee |
| <b>Youth T-Ball / Baseball League</b> |                          |       |       |       |      |          |
| Resident                              | Per Participant          | \$85  | \$131 | \$100 | \$15 | User Fee |
| Non-Resident                          | Per Participant          | \$100 | \$131 | \$130 | \$30 | User Fee |
| <b>Track and Field</b>                |                          |       |       |       |      |          |
| Resident                              | Per Participant          | \$95  | \$131 | \$120 | \$25 | User Fee |
| Non-Resident                          | Per Participant          | \$110 | \$131 | \$135 | \$25 | User Fee |
| <b>Soccer</b>                         |                          |       |       |       |      |          |
| Resident                              | Per Participant          | \$85  | \$131 | \$100 | \$15 | User Fee |
| Non-Resident                          | Per Participant          | \$100 | \$131 | \$130 | \$30 | User Fee |
| <b>Flag Football</b>                  |                          |       |       |       |      |          |
| Resident                              | Per Participant          | \$85  | \$131 | \$100 | \$15 | User Fee |
| Non-Resident                          | Per Participant          | \$100 | \$131 | \$130 | \$30 | User Fee |
| <b>Lacrosse</b>                       |                          |       |       |       |      |          |
| Resident                              | Per Participant          | \$95  | \$131 | \$100 | \$5  | User Fee |
| Non-Resident                          | Per Participant          | \$110 | \$131 | \$130 | \$20 | User Fee |
| <b>Non-Athletic Programs</b>          |                          |       |       |       |      |          |
| Afterschool Programming               | Per Participant per Week | New   | \$275 | \$150 |      | User Fee |
| School Break Camps                    | Per Participant per Week | New   | \$382 | \$300 |      | User Fee |
| Summer Camp                           | Per Participant per Week | \$60  | \$710 | \$100 | \$40 | User Fee |
|                                       |                          |       |       |       |      |          |





# 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**

| <b>Cost Component</b> | <b>Description</b>  |
|-----------------------|---|
| <b>Direct</b>         | Fiscal Year 2025 Budgeted salaries, benefits, and allowable expenditures. |
| <b>Indirect</b>       | 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.<sup>1</sup> 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.<sup>2</sup>
- **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.<sup>3</sup> 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.<sup>4</sup> 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.<sup>5</sup>
- **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.<sup>6</sup>

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

<sup>1</sup>Ga. Const. Article IX, § IV, para. I(b)(2)

<sup>2</sup>GA Code § 48-13-5; GA Code § 48-13-10

<sup>3</sup>GA Code § 48-13-9

<sup>4</sup>GA Code § 48-13-5; GA Code § 48-13-9

<sup>5</sup>GA Code § 48-13-5; GA Code § 8-2-26

<sup>6</sup>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"> <li>•Police</li> <li>•Park Maintenance</li> <li>•Fire Suppression</li> </ul> | <ul style="list-style-type: none"> <li>•Recreation / Community Services</li> <li>•Fire Prevention</li> </ul> | <ul style="list-style-type: none"> <li>•Building Permits</li> <li>•Planning and Zoning Approval</li> <li>•Engineering Development Review</li> </ul> |

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 |
|---|-------------|------------|------------|
| <b>Building Permit Fee Schedule</b>   |             |            |            |
| Base Permit Fee   | \$175       | \$178      | (\$3)      |
| Technology Fee  | Modified    | 6%         | N/A        |
| Plan Review Fee   | 20%         | 40%        | (20%)      |
| <b>Building Permit (New Construction)</b>   |             |            |            |
| Building Permit Fee Schedule  | \$0.0065    | \$0.0085   | (\$0.0020) |
| <b>Interior Tenant Finish/Residential Remodel</b>   |             |            |            |
| 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)   |
| <b>Other Fees</b>   |             |            |            |
| Certificate of Occupancy Fee/Letter of Completion Fee   | \$50        | \$122      | (\$72)     |
| Temporary Certificate of Occupancy  | New         | \$182      | N/A        |
| <b>Plans Revision Fee</b>   |             |            |            |
| 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)     |
| <b>Swimming Pool</b>  |             |            |            |
| 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)      |
| <b>Demolition</b>   |             |            |            |
| 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)     |
| <b>Reinspection Fees - Building and Trades</b>              |             |            |            |
| Reinspection - first occurrence                             | \$25        | \$40       | (\$15)     |
| Reinspection - second occurrence                            | \$50        | \$80       | (\$30)     |
| Reinspection - third and others                             | \$100       | \$120      | (\$20)     |
| <b>Plumbing Permits</b>                                     |             |            |            |
| 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        |
| <b>Other</b>  |             |            |            |
| 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)     |
| <b>HVAC Permits</b>   |             |            |            |
| 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        |
| <b>Electrical Permits</b>                                   |             |            |            |
| Base Permit Fee   | \$100       | \$109      | (\$9)      |
| Technology Fee  | Modified    | 6%         | N/A        |
| <b>Other</b>  |             |            |            |
| 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)     |
| <b>Low Voltage</b>          |             |            |            |
| 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 |
|-------------------------------------|-------------|------------|------------|
| <b>Alcoholic Beverage E License</b> |             |            |            |
| <b>Administrative Fee</b>           |             |            |            |
| Beer/Wine                           | \$100       | \$214      | (\$114)    |
| Liquor                              | \$200       | \$214      | (\$14)     |
| <b>Business Licenses</b>            |             |            |            |
| 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 |
|--------------------------------------|-------------|------------|------------|
| <b>Browns Mill Recreation Center</b> |             |            |            |
| <b>Multipurpose Room</b>             |             |            |            |
| Event                                | \$250       | \$289      | (\$39)     |
| Meeting                              | \$100       | \$149      | (\$49)     |
| <b>All Other Rentals:</b>            |             |            |            |
| Resident                             | \$45        | \$90       | (\$45)     |
| Non-Resident                         | \$70        | \$90       | (\$20)     |
| Non-Profit                           | \$35        | \$90       | (\$55)     |
| Specialty Groups                     | New         | \$90       | N/A        |
| <b>Multipurpose Room A or B</b>      |             |            |            |
| Event                                | \$250       | \$150      | \$100      |
| Meeting                              | \$100       | \$59       | \$41       |
| <b>All Other Rentals:</b>            |             |            |            |
| Resident                             | \$35        | \$74       | (\$39)     |
| Non-Resident                         | \$60        | \$74       | (\$14)     |
| Non-Profit                           | \$25        | \$74       | (\$49)     |
| Specialty Groups                     | New         | \$74       | N/A        |
| <b>Large Gymnasium</b>               |             |            |            |
| Athletic Events                      | \$250       | \$236      | \$14       |
| <b>All Other Rentals:</b>            |             |            |            |
| Resident                             | \$85        | \$107      | (\$22)     |
| Non-Resident                         | \$110       | \$107      | \$3        |
| Non-Profit                           | \$75        | \$107      | (\$32)     |
| Specialty Groups                     | New         | \$107      | N/A        |
| <b>Auxiliary Gymnasium</b>           |             |            |            |
| Athletic Events                      | \$250       | \$146      | \$104      |
| <b>All Other Rentals:</b>            |             |            |            |
| Resident                             | \$60        | \$84       | (\$24)     |
| Non-Resident                         | \$85        | \$84       | \$1        |
| Non-Profit                           | \$50        | \$84       | (\$34)     |
| Specialty Groups                     | New         | \$84       | N/A        |
| <b>Entire Gymnasium</b>              |             |            |            |
| Athletic Events                      | \$250       | \$339      | (\$89)     |
| <b>All Other Rentals:</b>            |             |            |            |
| 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 |
|--|-------------|------------|------------|
| <b>Field Rentals</b>                           |             |            |            |
| <b>Baseball / Football / Soccer / Softball</b> |             |            |            |
| Youth  | \$40        | \$35       | \$5        |
| Adult  | \$50        | \$35       | \$15       |
| Non-Profit                                     | \$35        | \$35       | \$0        |
| <b>Tournaments</b>                             |             |            |            |
| 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        |
| <b>Pavilion Rentals</b>                        |             |            |            |
| <b>Salem Pav.</b>                              |             |            |            |
| <u>Half day (&lt; 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)     |
| <b>Gregory Moseley Pav.</b>                    |             |            |            |
| <u>Half day (&lt; 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)     |
| <b>Browns Mill Pav.</b>                        |             |            |            |
| <u>Half day (&lt; 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)     |
| <b>Athletic Programs</b>                       |             |            |            |
| 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)     |
| <b>Youth Basketball League</b>                 |             |            |            |
| Resident                                       | \$80        | \$131      | (\$51)     |
| Non-Resident                                   | \$95        | \$131      | (\$36)     |
| <b>Youth T-Ball / Baseball League</b>          |             |            |            |
| Resident                                       | \$85        | \$131      | (\$46)     |
| Non-Resident                                   | \$100       | \$131      | (\$31)     |
| <b>Track and Field</b>                         |             |            |            |
| Resident                                       | \$95        | \$131      | (\$36)     |

| <b>Fee Name</b>              | <b>Current Fee</b> | <b>Total Cost</b> | <b>Difference</b> |
|------------------------------|--------------------|-------------------|-------------------|
| <b>Non-Resident</b>          | <b>\$110</b>       | <b>\$131</b>      | <b>(\$21)</b>     |
| <b>Soccer</b>                |                    |                   |                   |
| Resident                     | \$85               | \$131             | (\$46)            |
| Non-Resident                 | \$100              | \$131             | (\$31)            |
| <b>Flag Football</b>         |                    |                   |                   |
| Resident                     | \$85               | \$131             | (\$46)            |
| Non-Resident                 | \$100              | \$131             | (\$31)            |
| <b>Lacrosse</b>              |                    |                   |                   |
| Resident                     | \$95               | \$131             | (\$36)            |
| Non-Resident                 | \$110              | \$131             | (\$21)            |
| <b>Non-Athletic Programs</b> |                    |                   |                   |
| 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**

| <b>Fee Name</b>  | <b>Current Fee</b> | <b>Total Cost</b> | <b>Difference</b> |
|--|--------------------|-------------------|-------------------|
| Technology Fee   | Modified           | 6%                | N/A               |
| <b>Permit Applications</b>   |                    |                   |                   |
| <b>Variances</b>   |                    |                   |                   |
| <u><b>Residential Single-Family Zoning Districts</b></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><b>Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts, and Commercial Uses in Residential</b></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><b>All Signs</b></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)           |
| <b>Rezoning from any district/major modification</b>   |                    |                   |                   |
| <b>RE District</b>   |                    |                   |                   |
| 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               |
| <b>RLG, R-100, R-85, R-75, R- 60</b>   |                    |                   |                   |
| 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               |
| <b>MHP, RNC, Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts</b>                                  |                    |                   |                   |
| 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        |
| <b>Public Notice</b>   |             |            |            |
| <b>All Land Use and Variance, and Administrative Appeal Petitions (except Administrative and Minor)</b>              |             |            |            |
| Signs  | \$80        | \$45       | \$35       |
| Re-Posting Signs   | New         | \$45       | N/A        |
| Advertising (Public Notice)  | \$50        | \$68       | (\$18)     |
| <b>Special Administrative Permit</b>   |             |            |            |
| <b>Temporary outdoor events</b>  |             |            |            |
| Base   | \$50        | \$508      | (\$458)    |
| Per Day  | \$10        | \$84       | (\$74)     |
| Temporary outdoor sales, seasonal  | \$50        | \$508      | (\$458)    |
| <b>Temporary Outdoor Retail Sales</b>  |             |            |            |
| 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)    |
| <b>Festival/Event (horseshow, music festival, etc.)</b>  |             |            |            |
| Base   | \$50        | \$508      | (\$458)    |
| Per Day  | \$10        | \$84       | (\$74)     |
| Events, Outdoors Seasonal (Christmas tree, pumpkinseed)  | \$50        | \$508      | (\$458)    |
| <b>Roadside Vendor</b>   |             |            |            |
| Base   | \$50        | \$508      | (\$458)    |
| Per Day  | \$10        | \$84       | (\$74)     |
| Roadside Produce Stand   | \$50        | \$508      | (\$458)    |
| Sexually Oriented Business   | \$50        | \$4,359    | (\$4,309)  |
| <b>Special Administrative Event Permit</b>   |             |            |            |
| 5 days or less   | \$200       | \$508      | (\$308)    |
| 14 days  | \$300       | \$1,378    | (\$1,078)  |
| All Other Administrative Permits   | \$25        | \$508      | (\$483)    |
| <b>Sign Variances</b>  |             |            |            |
| <b>Sign Variances</b>  |             |            |            |
| Minor Modification   | \$30        | \$339      | (\$309)    |
| Major Modification   | \$250       | \$3,117    | (\$2,867)  |
| <b>Sign Permit Fees</b>  |             |            |            |
| 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)    |
| <b>Wall Signs</b>   |             |            |            |
| 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)  |
| <b>Ground / Monumental Signs</b>  |             |            |            |
| 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)  |
| <b>Land Development Fee Schedule</b>  |             |            |            |
| Technology Fee  | Modified    | 6%         | N/A        |
| <b>Clearing or Clearing and Grubbing or Grading Permit - Residential/Nonresidential</b> |             |            |            |
| Review  | \$300       | \$852      | (\$552)    |
| Inspection  | \$25        | \$532      | (\$507)    |
| Tree Removal Permit   | New         | \$527      | N/A        |
| <b>Development Permit</b>   |             |            |            |
| <b>Residential - Single Family Engineering (less than 2 Acres)</b>                      |             |            |            |
| Review  |             |            |            |
| Base  | \$300       | \$1,052    | (\$752)    |
| Per Lot   | \$15        | \$22       | (\$7)      |
| Inspection  |             |            |            |
| Base  | \$200       | \$532      | (\$332)    |
| Per Acre  | \$100       | \$133      | (\$33)     |
| <b>Erosion Control (less than 2 Acres)</b>  |             |            |            |
| Review  | \$200       | \$1,052    | (\$852)    |
| Inspection  |             |            |            |
| Base  | \$100       | \$390      | (\$290)    |
| Per Acre  | \$50        | \$66       | (\$16)     |
| <b>Engineering (more than 2 Acres)</b>  |             |            |            |
| Review  |             |            |            |
| Base  | \$400       | \$1,585    | (\$1,185)  |
| Per Lot   | \$15        | \$22       | (\$7)      |
| Inspection  |             |            |            |
| Base  | \$400       | \$1,065    | (\$665)    |
| Per Acre  | \$100       | \$133      | (\$33)     |
| <b>Erosion Control (more than 2 Acres)</b>  |             |            |            |
| Review  | \$300       | \$1,585    | (\$1,285)  |
| Inspection  |             |            |            |
| Base  | \$200       | \$656      | (\$456)    |
| Per Acre  | \$50        | \$133      | (\$83)     |
| <b>As-Built Plans Review</b>  |             |            |            |
| Review  | \$0         | \$66       | (\$66)     |
| Inspection  | \$0         | \$133      | (\$133)    |
| <b>Residential - Town Homes (Fee Simple) Engineering</b>                                |             |            |            |
| Review  |             |            |            |



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

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

| <b>Service Areas</b> | <b>Typical Cost Recovery Ranges</b> |
|----------------------|-------------------------------------|
| 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**

| <b>Jurisdiction</b> | <b>Population<sup>7</sup></b> |
|---------------------|-------------------------------|
| Dunwoody            | 51,795                        |
| Smyrna              | 57,177                        |
| Brookhaven          | 59,370                        |
| <b>Stonecrest</b>   | <b>61,015</b>                 |
| Marietta            | 63,122                        |
| Alpharetta          | 67,275                        |

<sup>7</sup> 2024 Census estimates were used for all jurisdictions.

**TABLE 9: RANKING OF JURISDICTIONS BY CITYWIDE TOTAL BUDGET**

| Jurisdiction | FY2025 Budget <sup>8</sup> |
|--------------|----------------------------|
| 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 <sup>9</sup> |
| 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.

<sup>8</sup> To ensure appropriate comparisons, full operating budget (all funds) has been used for all jurisdictions.

<sup>9</sup> 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.

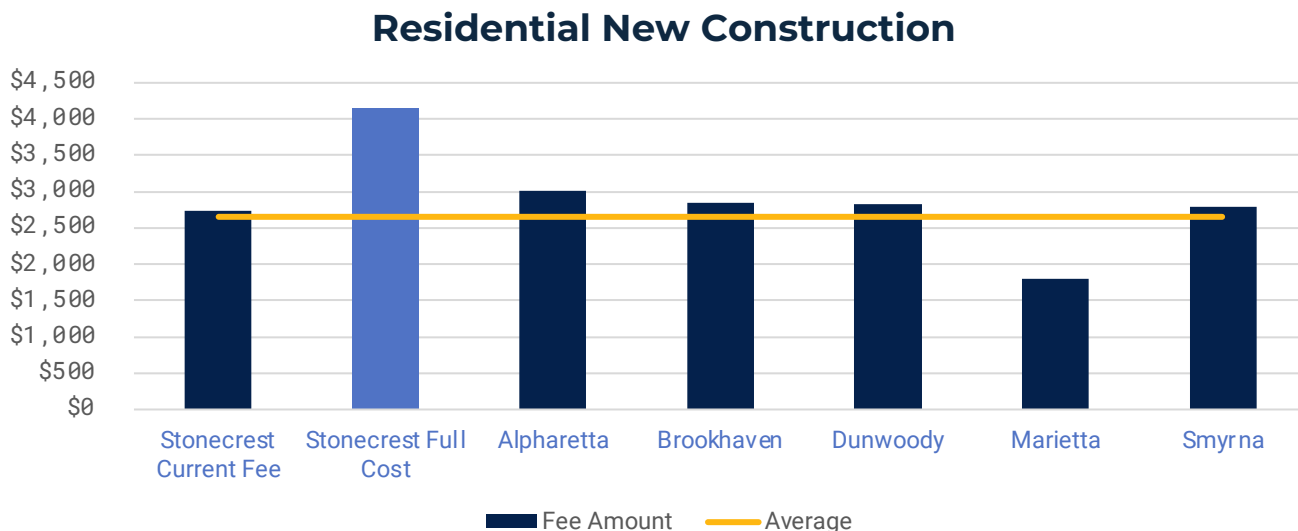
In addition to the issues noted, market surveys can also run the risk of creating a confusing excess of data that will obscure rather than clarify policy issues. Because each jurisdiction is different, the Matrix Consulting Group recommends that the information contained in the market comparison of fees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

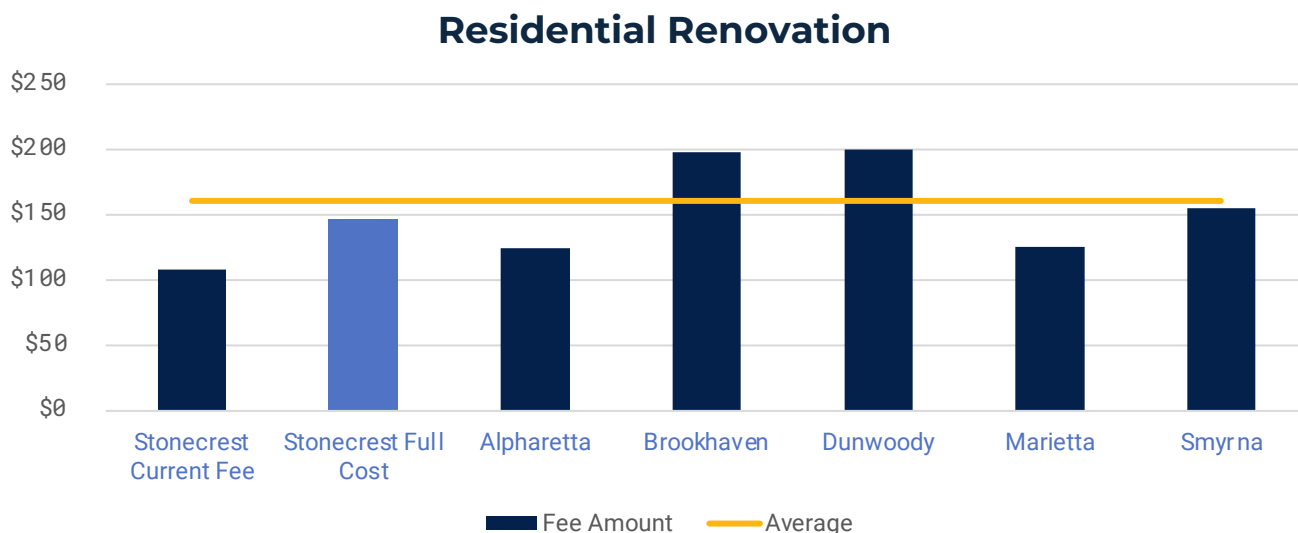
For a residential new construction project valued at \$350,000, Building and Permitting currently charges a fee of \$2,730, which includes both plan check and inspection costs. Through this study, the project team calculated the full cost of this service to be \$4,143. The following graph shows how Stonecrest's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

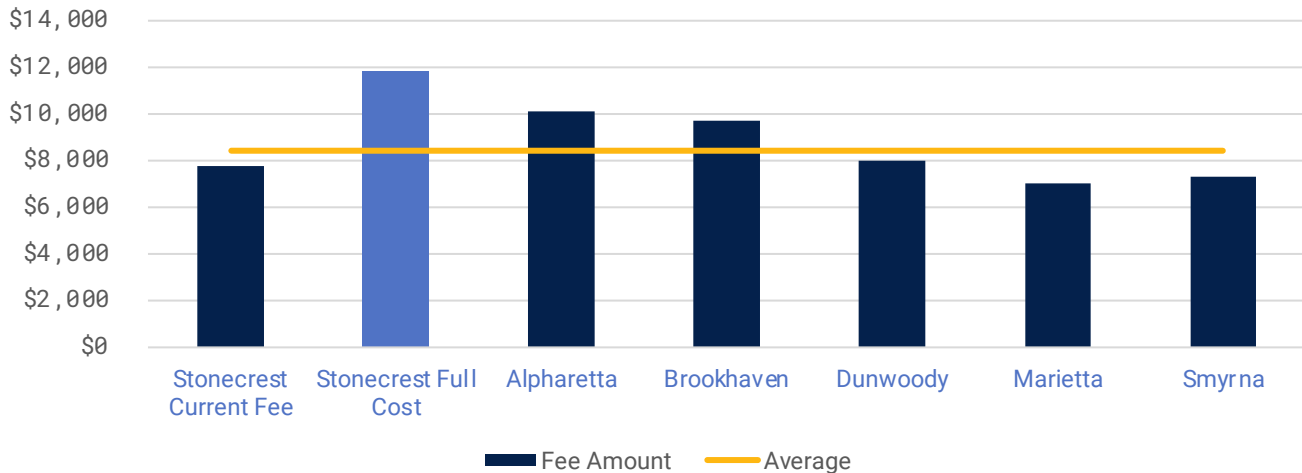


Stonecrest's current fee and full cost are both below the jurisdictional average of \$160. The City's current fee is most comparable to Alpharetta's fee of \$124 and is the lowest fee among the surveyed jurisdictions. The City's full cost is most comparable to Smyrna's fee (\$155).

## 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

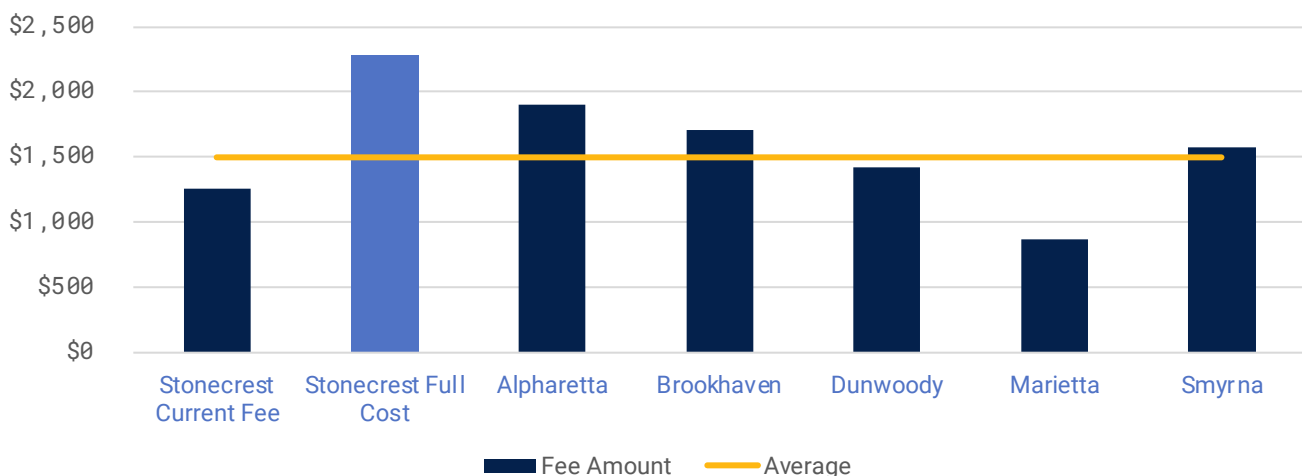


Stonecrest's current fee falls below the jurisdictional average of \$8,465; it is most similar to Dunwoody's fee (\$8,025). The City's full cost, on the other hand, falls above average and is most comparable to Alpharetta's fee of \$10,150, the highest among the surveyed jurisdictions. Marietta has the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

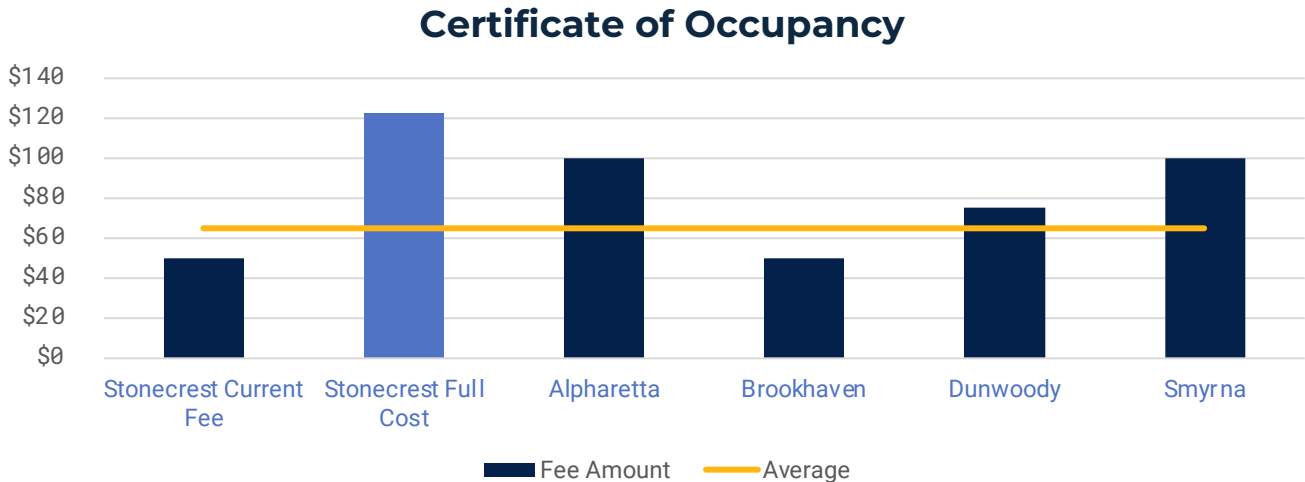
## Commercial Interior Finish



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.

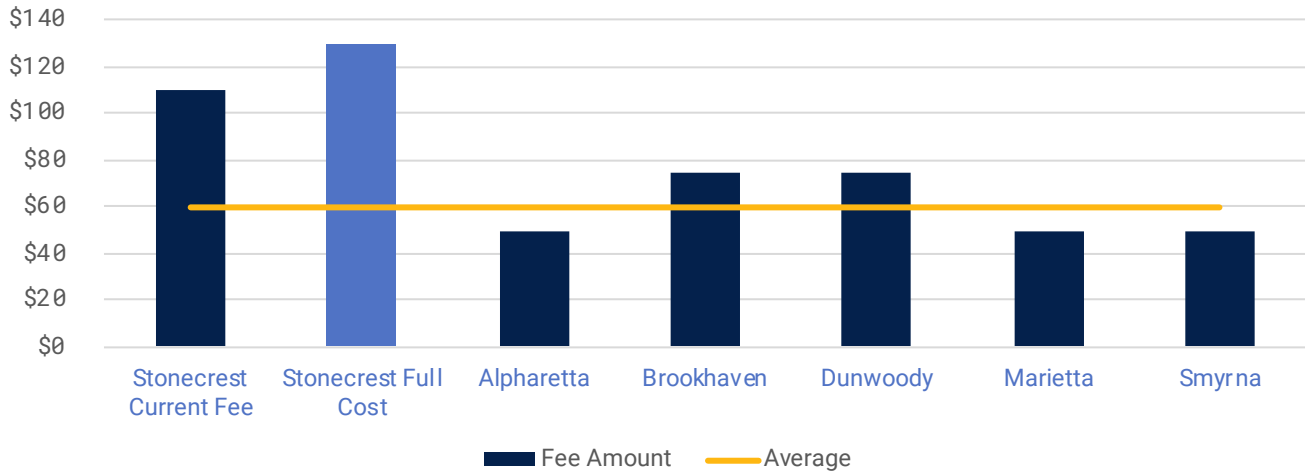


The City's current fee is below the jurisdictional average of \$81; it is most comparable to Brookhaven's fee, which is also \$50. Stonecrest's full cost falls above average and is closest to Alpharetta and Smyrna's fees (\$100 each).

## 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

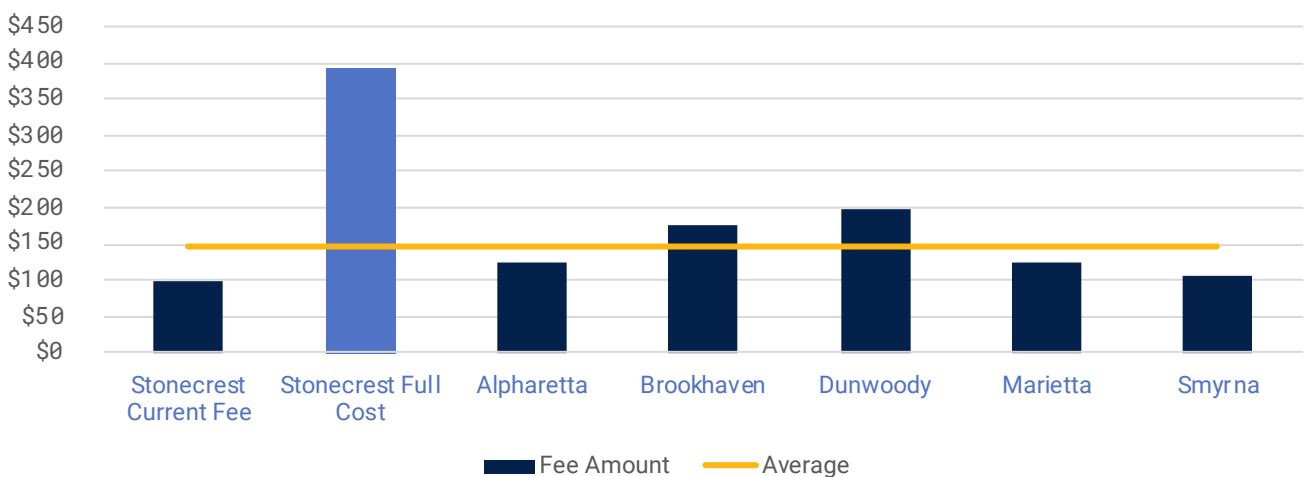


Both Stonecrest's current fee and full cost are above the jurisdictional average of \$60. The jurisdictions with the highest fees among the survey group are Brookhaven and Dunwoody at \$75; all other jurisdictions charge \$50 for this permit.

## 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.<sup>10</sup>

## 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,

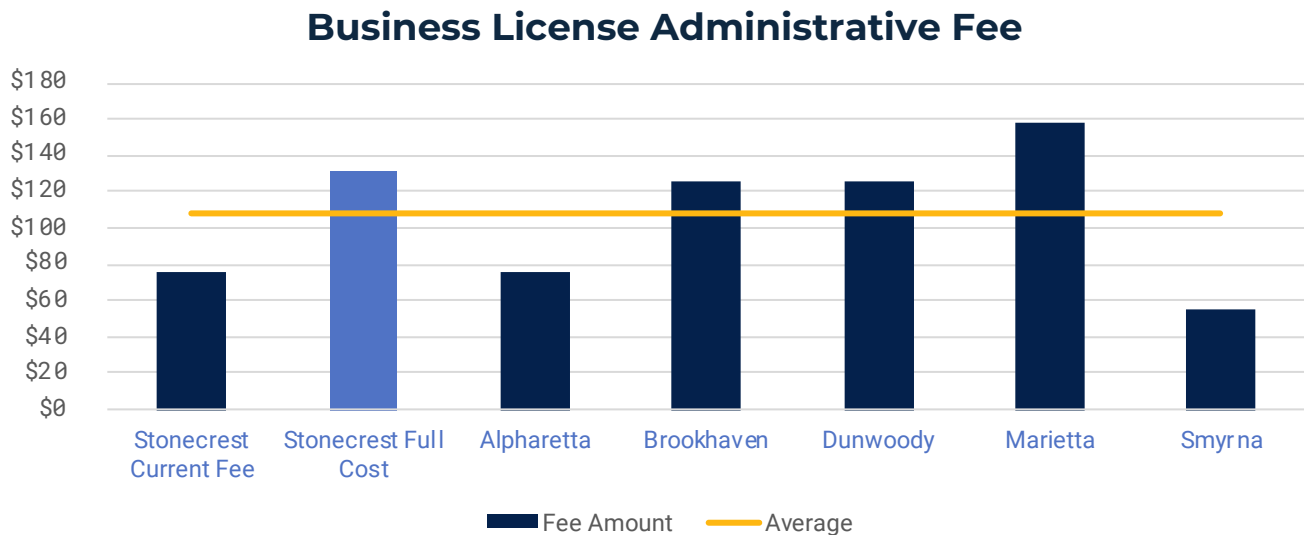
<sup>10</sup> For those jurisdictions that do not have a separate Swimming Pool permit, a valuation of \$15,000 was used.



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.

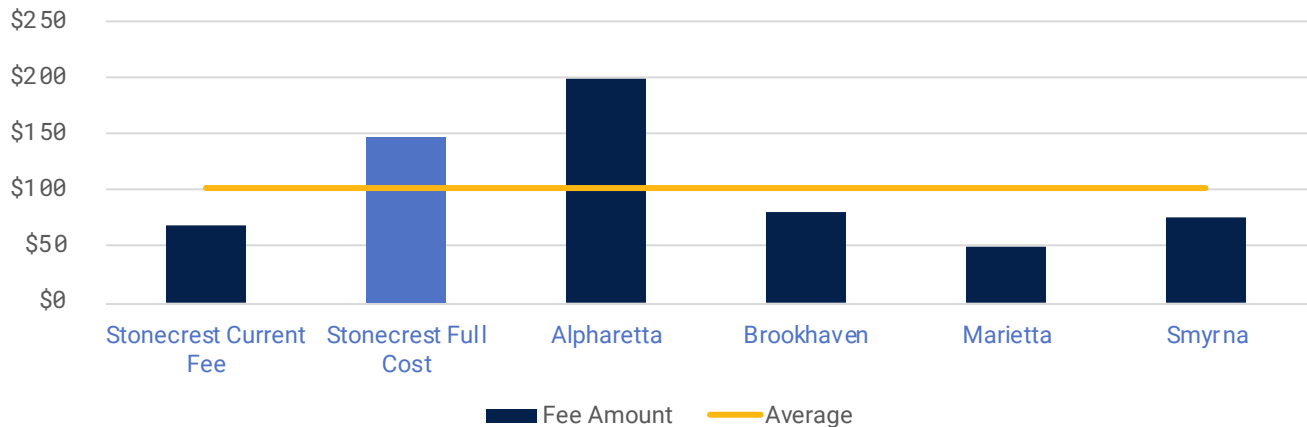


Stonecrest's current fee is below the jurisdictional average of \$108; it is the same as Alpharetta's fee (\$75) and higher than the lowest fee among the surveyed municipalities (Smyrna at \$55). The City's full cost is above the jurisdictional average but lower than Marietta's fee of \$158. Marietta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

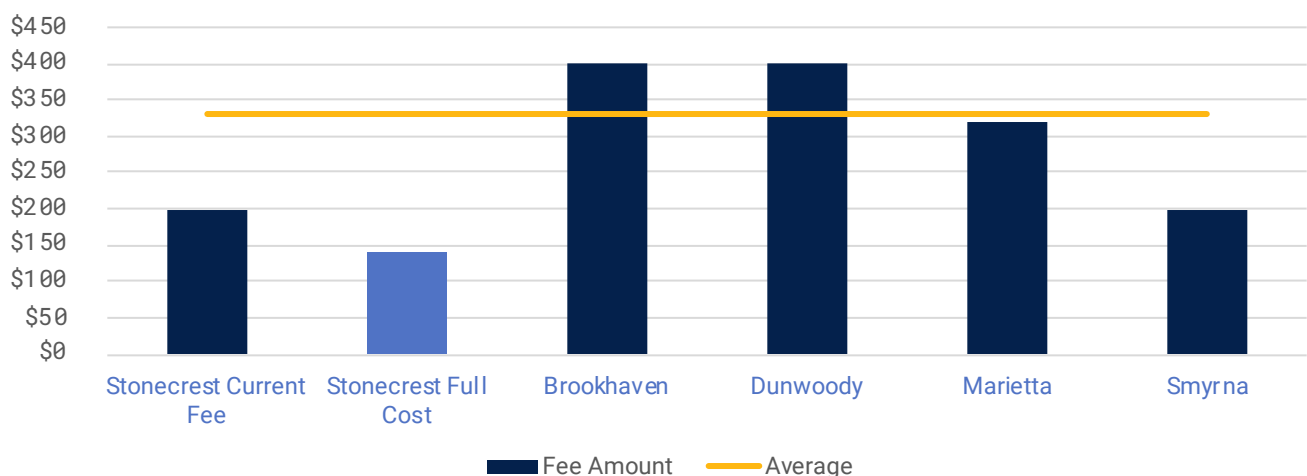


The City's current fee is below the jurisdictional average of \$101 and most similar to Smyrna's fee of \$75. Stonecrest's full cost falls above average but is less than Alpharetta's fee (\$200). It is important to note that these comparisons do not take into account factors such as the newness or desirability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

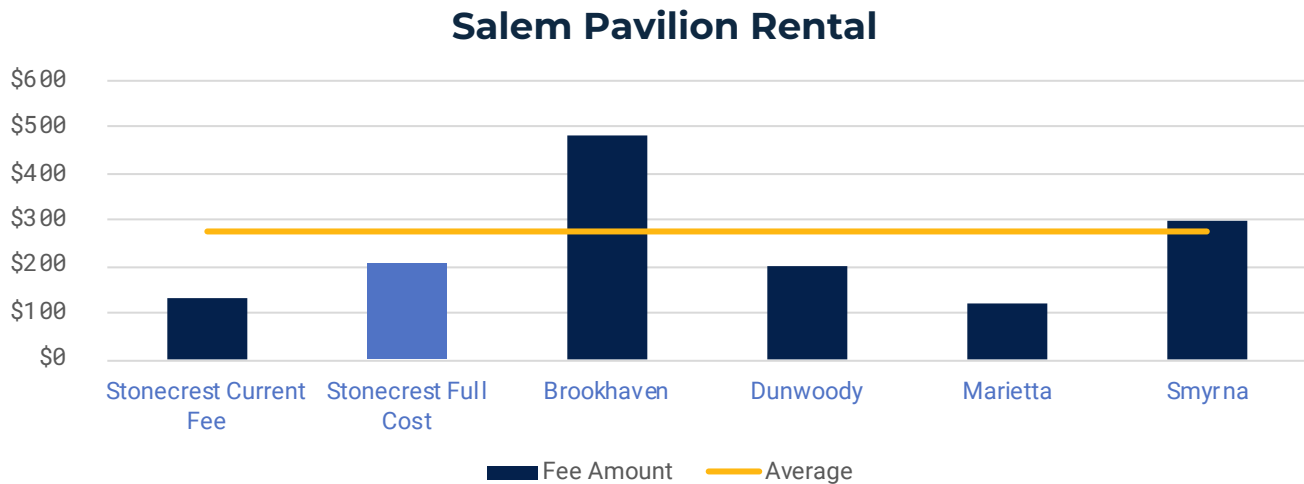
## Baseball Field Rental



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.<sup>11</sup>



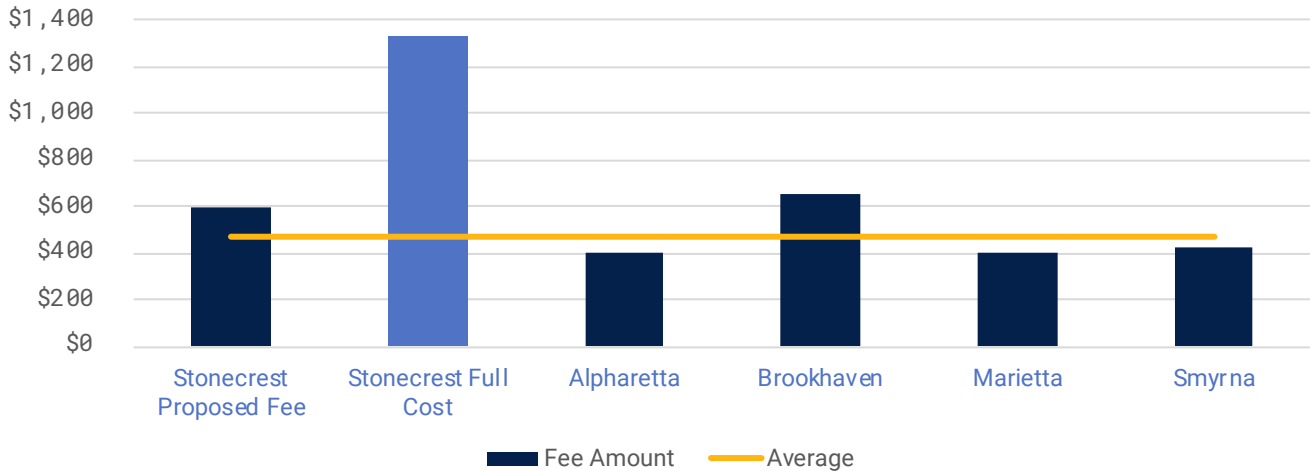
Stonecrest's current fee and full cost both fall below the jurisdictional average of \$275. The City's current fee is most similar to Marietta's fee (\$120), while the full cost is closest to Dunwoody's fee (\$200). Alpharetta does not rent most of its pavilions and does not charge for those it does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

<sup>11</sup> For those jurisdictions that charge an hourly fee, a rental duration of 6 hours was used.

## Men's / Women's Basketball League

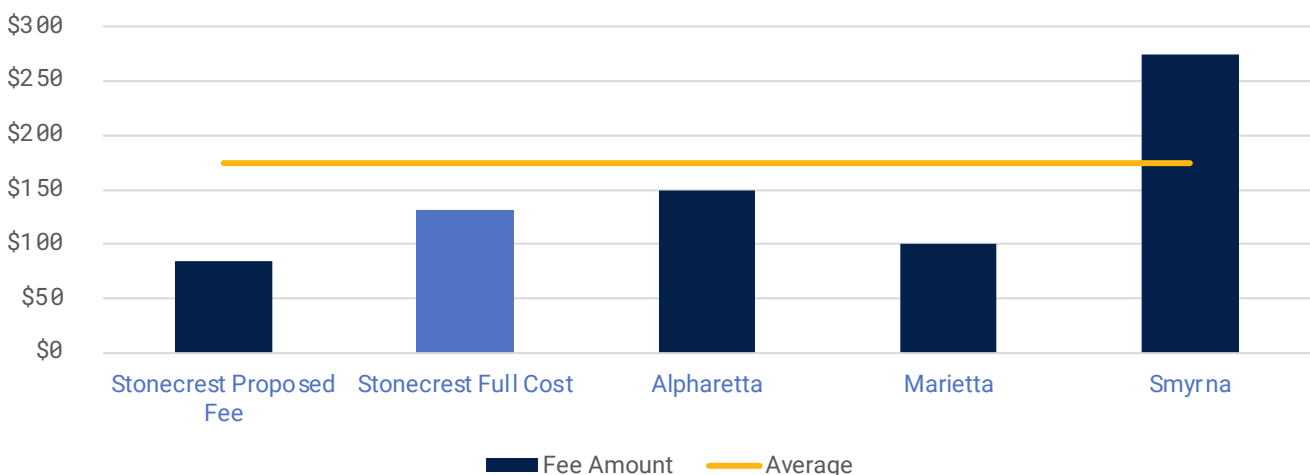


Stonecrest's proposed fee and full cost are both above the jurisdictional average of \$468. The proposed fee is similar to Brookhaven's fee of \$650, but the full cost is not comparable to any fee charged by the comparison jurisdictions. It is important to note that recreational activity fees are often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

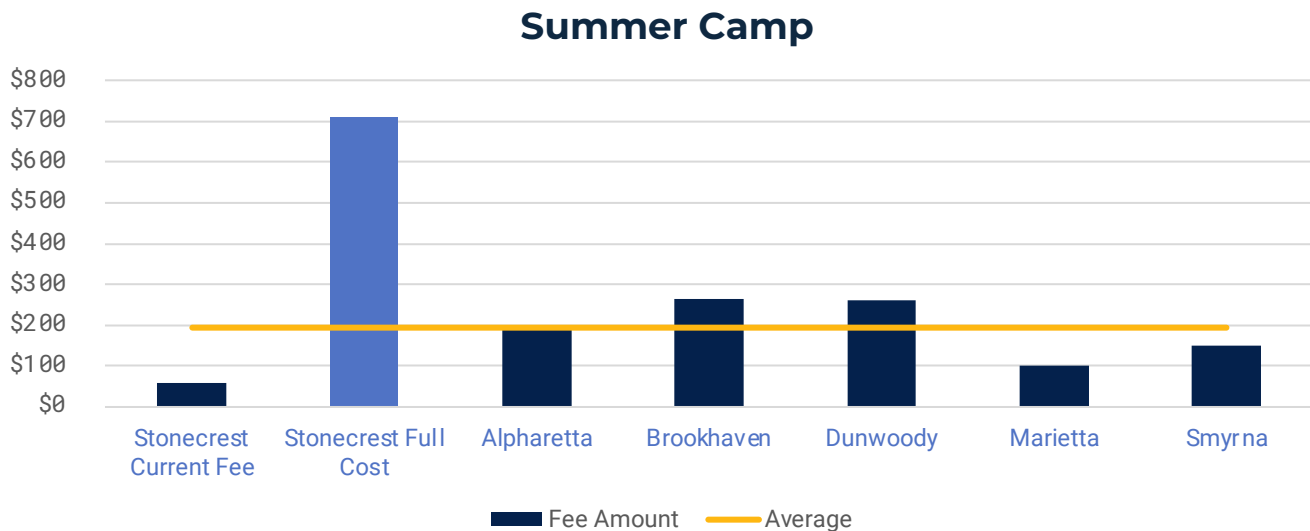


Stonecrest's current fee and full cost are both below the jurisdictional average of \$175. The City's current fee is most comparable to Marietta's fee (\$85) while the full cost is most similar to Alpharetta's fee

(\$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.

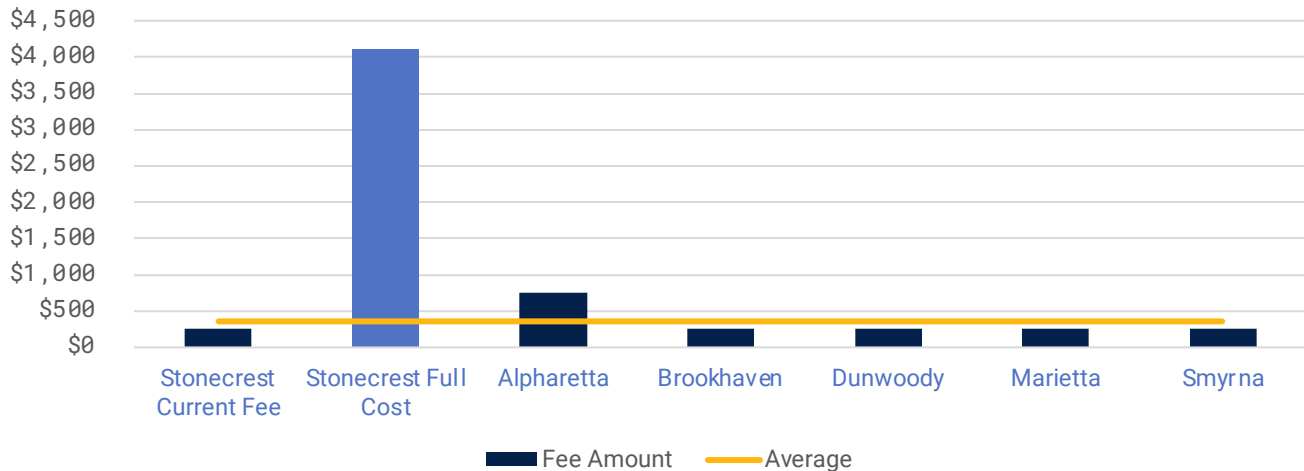


Stonecrest's current fee falls below the jurisdictional average of \$194 and is closest to Marietta's fee of \$100. The full cost of providing summer camp, however, is well above average and is not comparable to the fee charged by any of the surveyed municipalities. Brookhaven has the highest fee at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

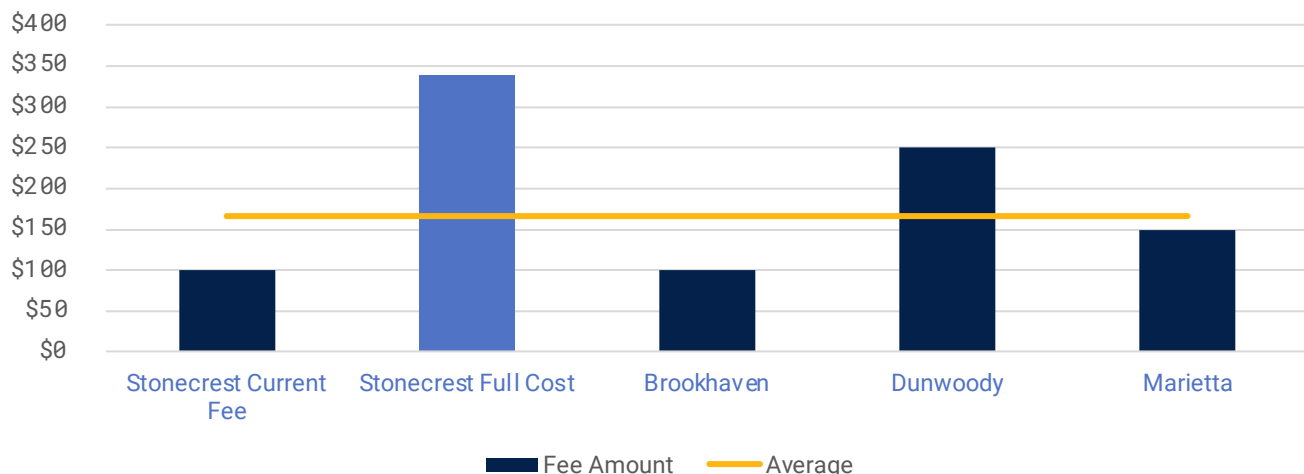


Stonecrest's current fee is below the jurisdictional average of \$350; the full cost is well above the fee charged by any other surveyed jurisdiction. Brookhaven, Dunwoody, Marietta, and Smyrna all charge the same fee as Stonecrest (\$250). Alpharetta charges \$750 for a variance but does not consider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

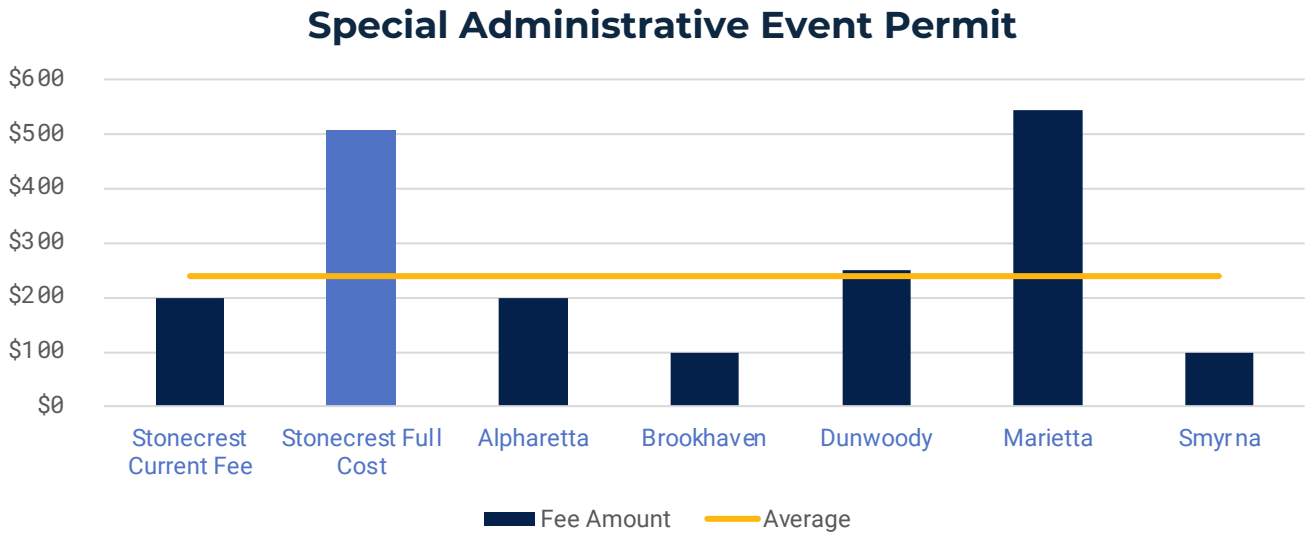
### Home Occupation or Home-based Business



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.

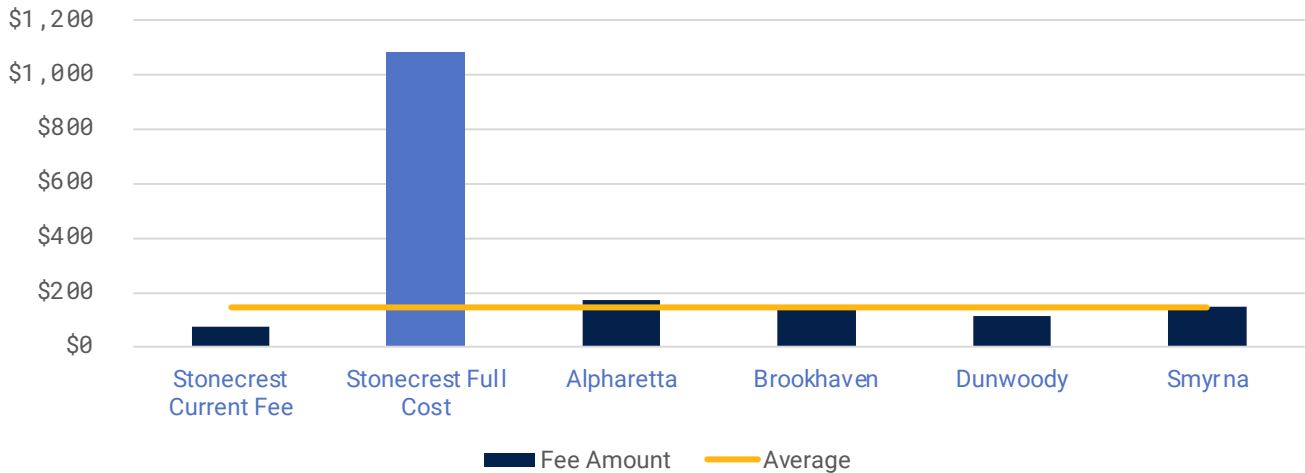


Stonecrest's current fee is slightly below the jurisdictional average of \$239 and matches Alpharetta's fee (\$200). The City's full cost of providing this service is above average but similar to Marietta's fee (\$545). Marietta's fee as presented here includes an application fee and one event day; a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

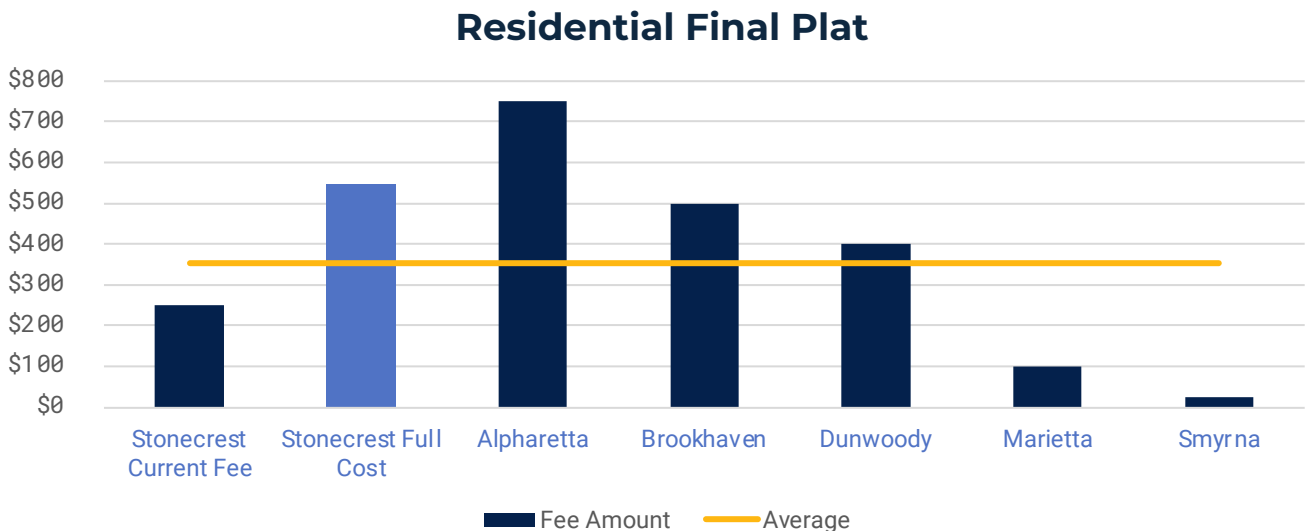
## Wall Sign Permit



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.



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.