



## 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*

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#### 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.*



Item III. a.

## CITY COUNCIL AGENDA ITEM

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### SUBJECT: FY2025 Year End Financial Report

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#### 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.

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

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

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

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**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.

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**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

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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

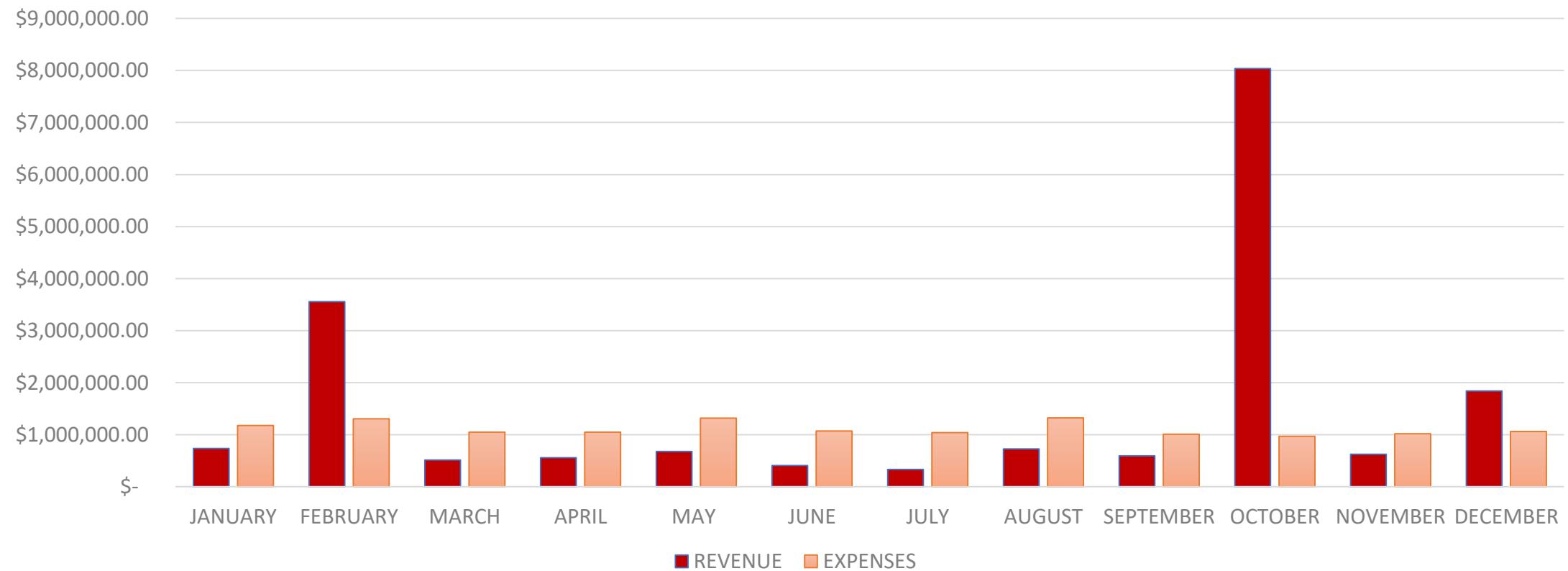


# FY25 MONTHLY ACTIVITY OF REV & EXP

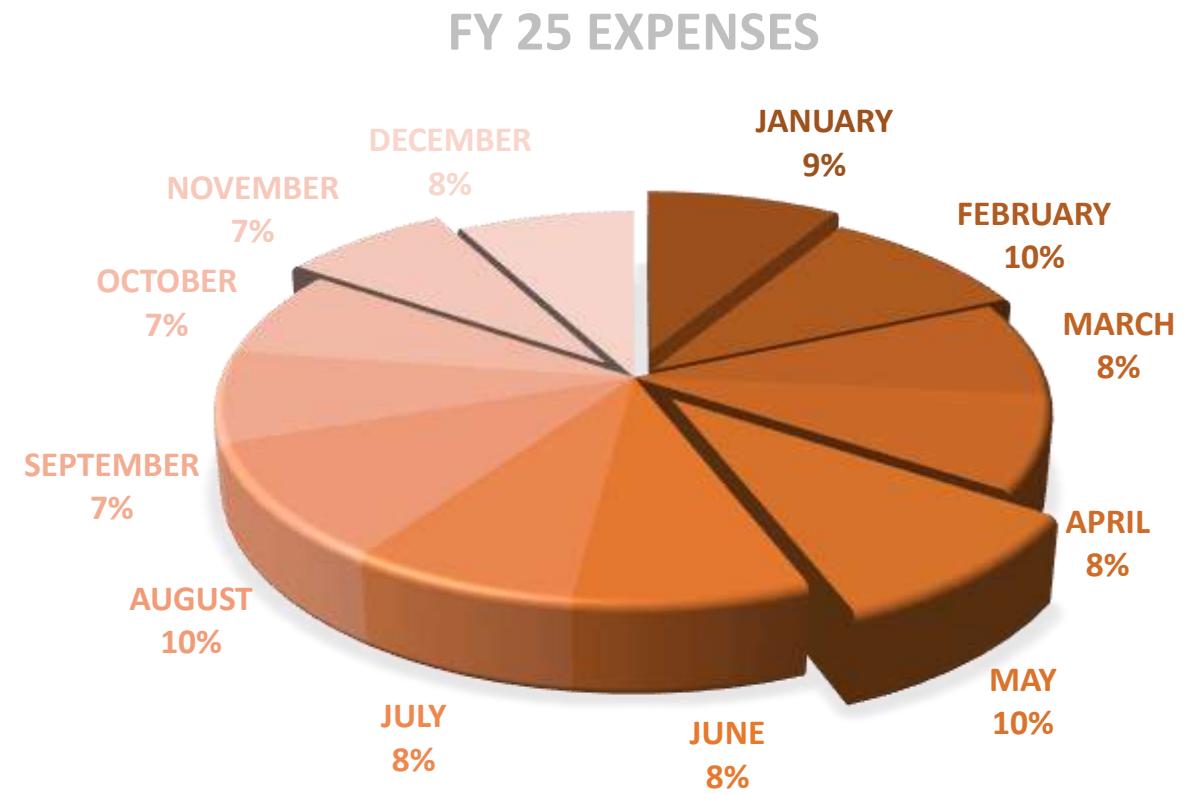
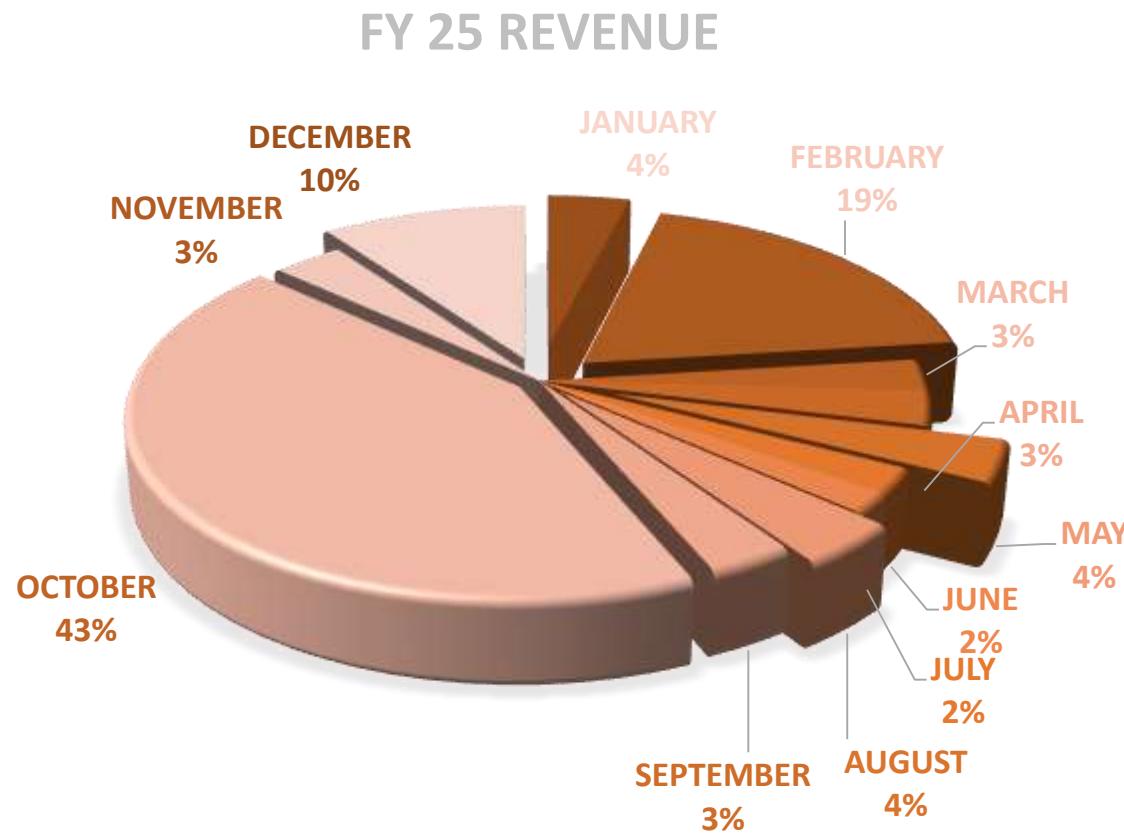
GENERAL FUND															
BEGINNING FUND BALANCE															
Revenue	Category	Budget	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual YTD
31 Taxes		\$15,298,000	\$585,444.94	\$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 Rev		\$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
Expenses															
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



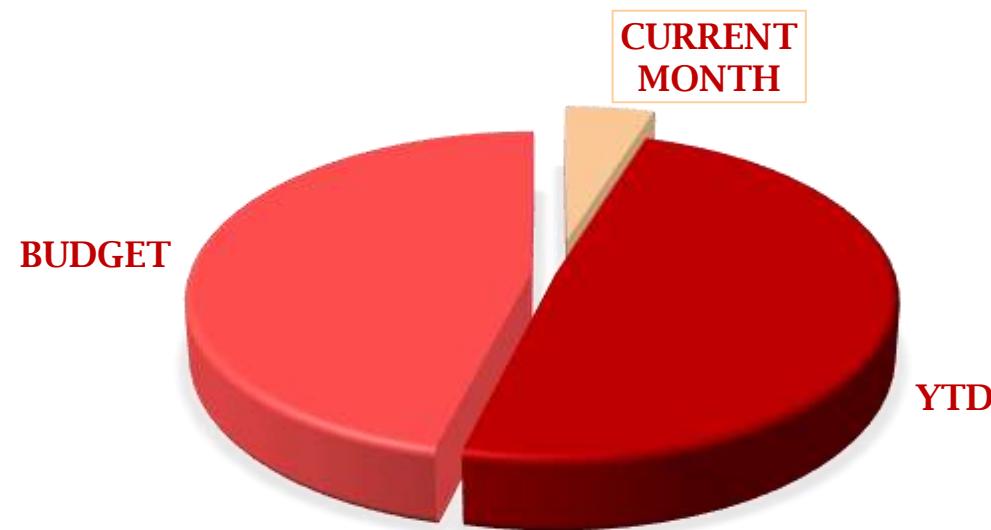
# FY 25 MONTHLY ACTIVITY OF REVENUE



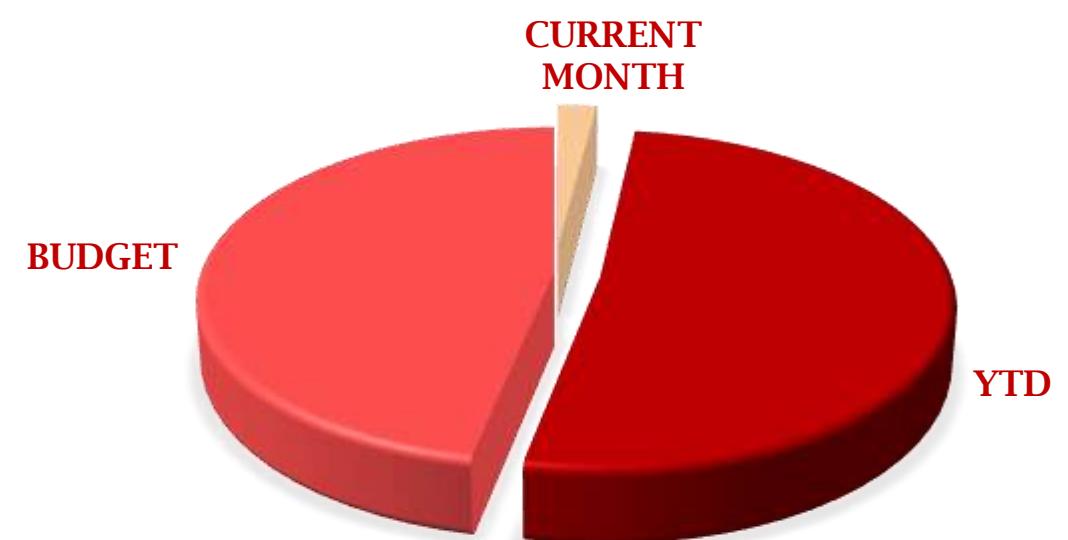
# GENERAL FUND FY25 VS FY24 REVENUES

GF 100	REVENUES	Dec-25	FY 2025	FY 2025	BUDGET TO ACTUAL	Dec-24	FY 2024	FY 2024
		CURRENT MONTH ACTUALS	CURRENT YTD ACTUALS	CURRENT BUDGET	VARIANCE CURRENT YEAR	PRIOR MONTH ACTUALS	PRIOR YTD ACTUAL	PRIOR BUDGET
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



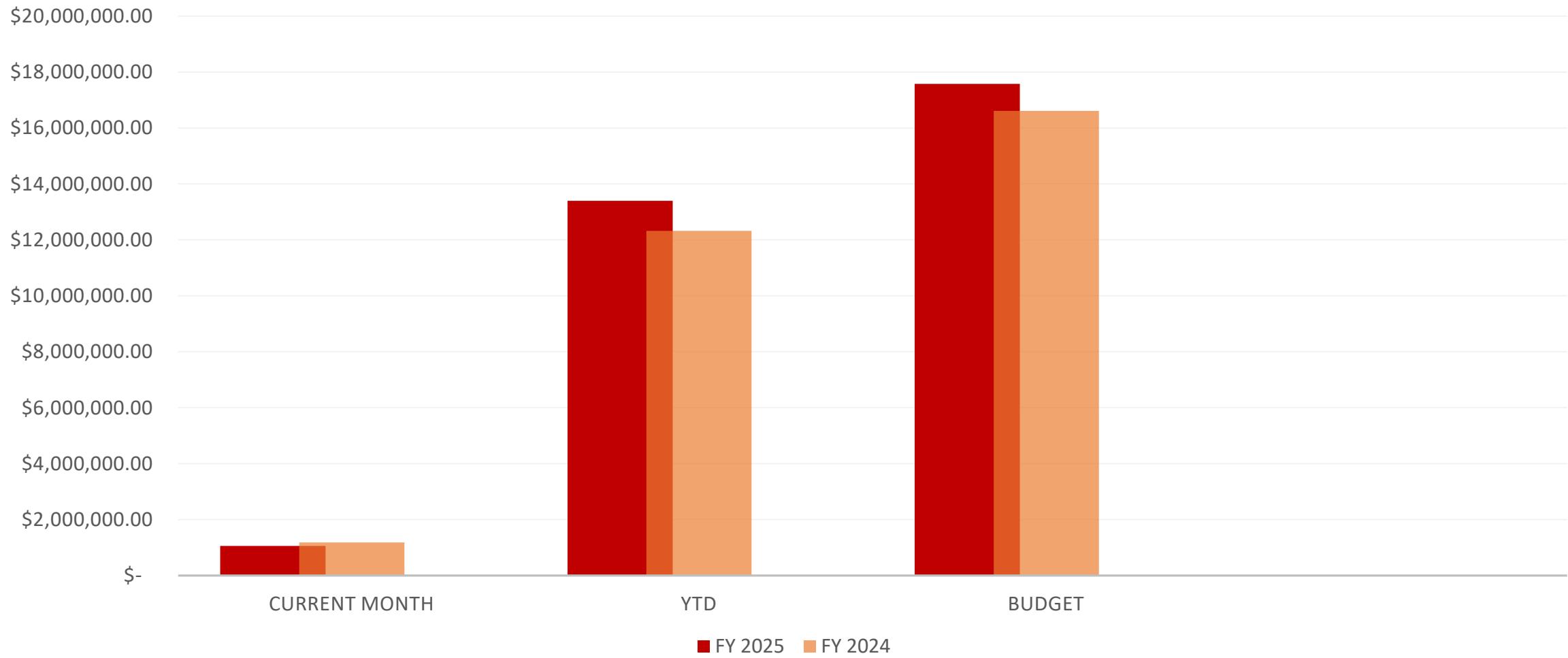
## FY 2024 REVENUE



# FY 2025 VS FY 2024 EXPENDITURES

GF 100	EXPENDITURES	Dec-25 CURRENT MONTH ACTUALS	FY 2025 CURRENT YTD ACTUALS	FY 2025 CURRENT BUDGET	BUDGET TO ACTUAL VARIANCE CURRENT YEAR	Dec-24 PRIOR MONTH ACTUALS	FY 2024 PRIOR YTD ACTUAL	FY 2024 PRIOR BUDGET
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	-
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

## FY 25 VS FY 24 EXPENSES

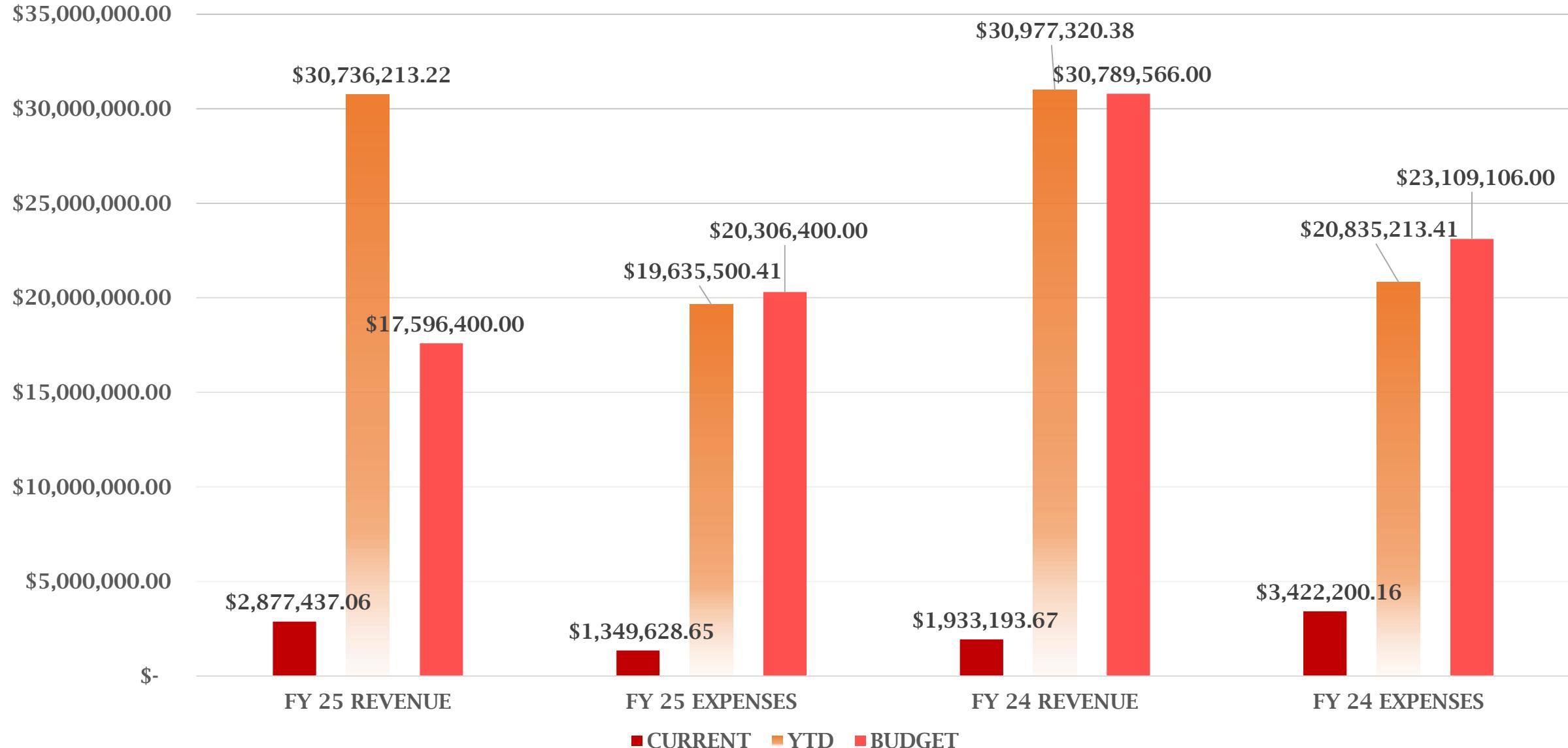


# FY25 VS FY24 REV AND EXP BY FUND

ACCOUNT DESCRIPTION	Dec-25 CURRENT MONTH ACTUALS	FY 2025 CURRENT YTD ACTUALS	FY 2025 CURRENT BUDGET	BUDGET TO ACTUAL VARIANCE CURRENT YEAR	Dec-24 PRIOR MONTH ACTUALS	FY 2024 PRIOR YTD ACTUAL	FY 2024 PRIOR 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>

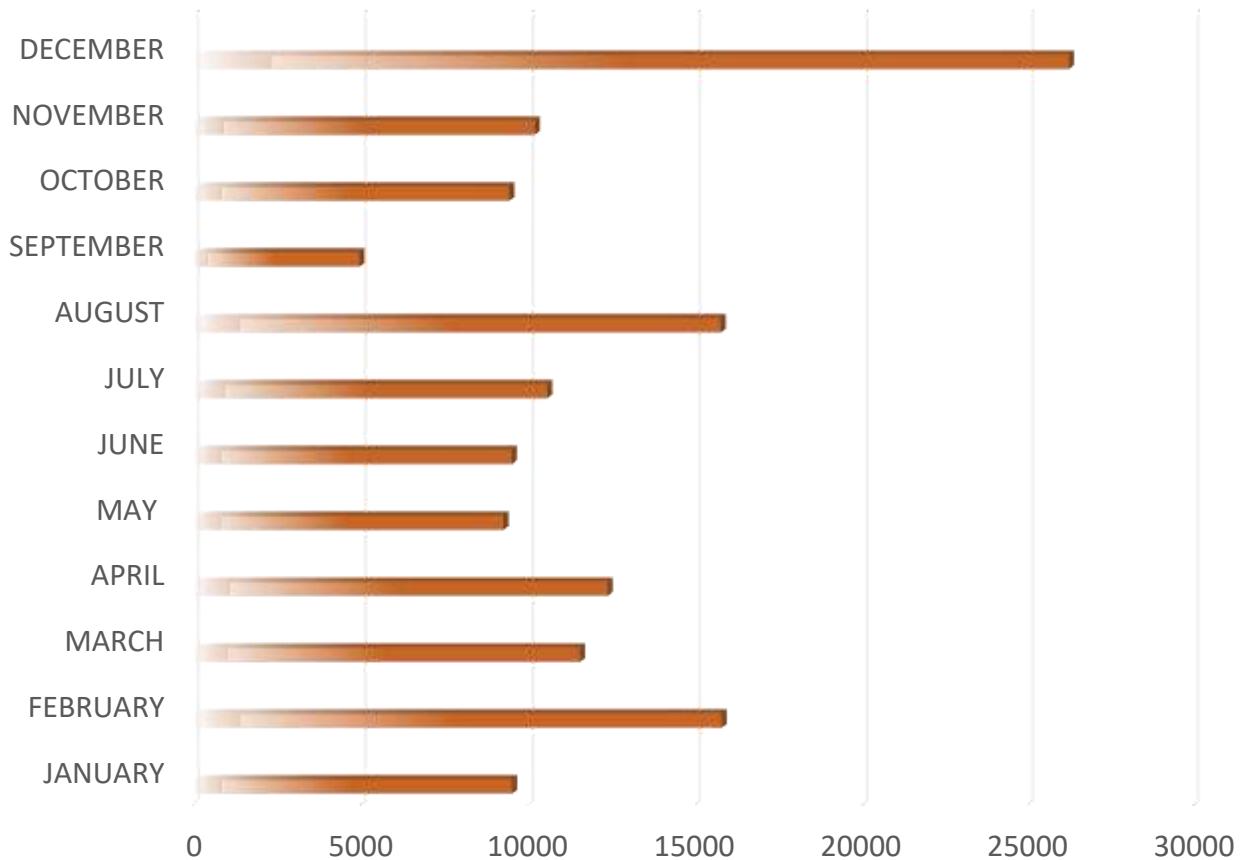
# FY25 VS FY 24 REVENUE AND EXPENSES

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>



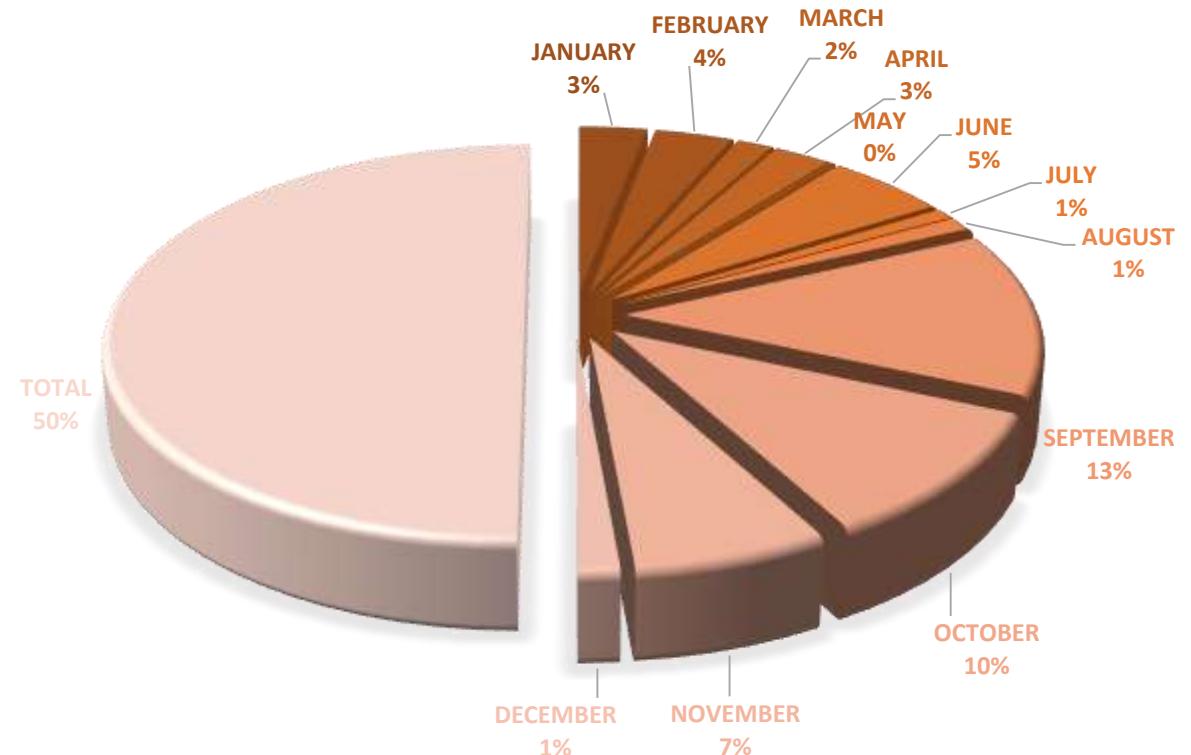
# FY 25 CAPITAL EXPENDITURES

<u>Project</u>	<u>Adopted Budget</u>
<b>TRANSPORTATOON PROJECTS</b>	
Emergency Projects / Quick Response	\$ 250,000.00
Street Lighting Capital Cost, vrious 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>INTERSECTION IMPROVEMENTS</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>PEDESTRIAN CROSSING IMPROVEMENT</b>	
RRFB - Salem Road @Salem Middle School	\$ 10,000.00
RRFB - Evans Mill Road @ Flat Rock Elementar	\$ 10,000.00
RRFB - DeKalb Road @ Miller Grove High Scho	\$ 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>TRANSPORTAION IMPROVEMENTS</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>PARKS IMPROVEMENT</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 Irrig 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>

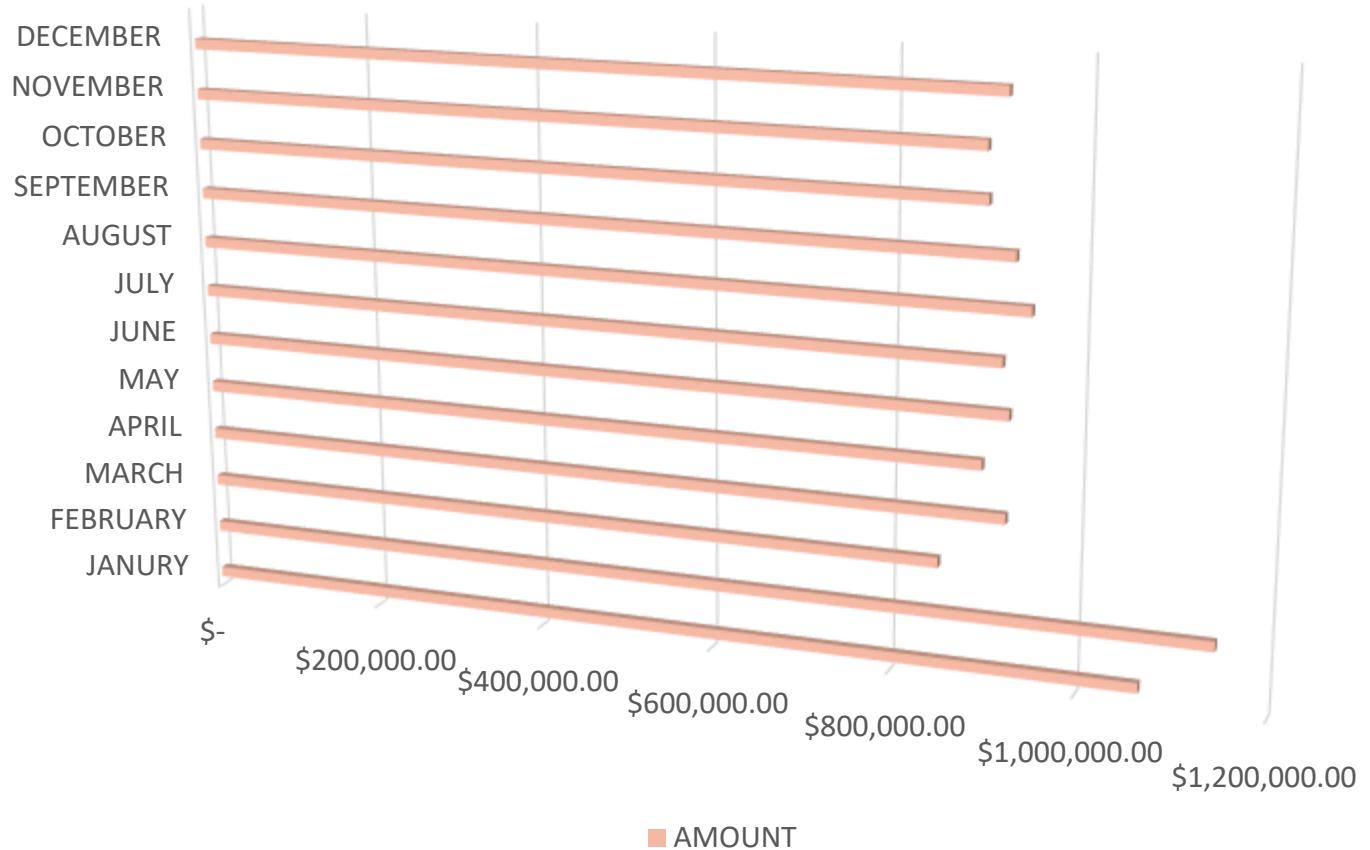
# FY 25 SPLOST I EXPENDITURES

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

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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

Item III. a.  
**Budget Report**  
**Account Summary**

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent 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>

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

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

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

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

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

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

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

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

## Group Summary

Clas...	Original	Current	Period Activity	Fiscal Activity	Variance			
	Total Budget	Total Budget			Favorable (Unfavorable)	Percent Remaining		
<b>Fund: 100 - General Fund</b>								
<b>Department: 1000 - No Department</b>								
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%		
<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>		

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

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

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

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

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

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

Clas...	Original	Current	Period	Fiscal	Variance	Percent	
	Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)		
<b>Fund: 745 - Municipal Court Fund</b>							
<b>Department: 2650 - Municipal Court</b>							
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%	
<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>	

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

## Fund Summary

Fund	Original	Current	Period Activity	Fiscal Activity	Variance	
	Total Budget	Total Budget			Favorable (Unfavorable)	Percent Remaining
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%
<b>Report Total:</b>	<b>18,099,100.00</b>	<b>17,596,400.00</b>	<b>2,877,437.06</b>	<b>30,736,213.22</b>	<b>13,139,813.22</b>	<b>74.67%</b>



City of Stonecrest, GA

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

Item III. a.

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

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Variance Percent Remaining
<b>Fund: 100 - General Fund</b>								
<b>Department: 1000 - No Department</b>								
<b>Class: 51 - Personnel Services and Employee Benefits</b>								
<a href="#"><u>100-1000-512100</u></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>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>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="#"><u>100-1310-511100</u></a>	Regular Salaries	170,000.00	170,000.00	13,301.29	164,851.73	0.00	5,148.27	3.03 %
<a href="#"><u>100-1310-512000</u></a>	Fica/Medicare	13,000.00	13,000.00	1,001.75	12,417.10	0.00	582.90	4.48 %
<a href="#"><u>100-1310-512100</u></a>	Group Insurance	13,000.00	13,000.00	879.74	11,436.86	0.00	1,563.14	12.02 %
<a href="#"><u>100-1310-512400</u></a>	Retirement	22,100.00	22,100.00	1,663.13	20,549.86	0.00	1,550.14	7.01 %
<a href="#"><u>100-1310-512600</u></a>	Unemployment Expense	2,000.00	2,000.00	0.00	250.81	0.00	1,749.19	87.46 %
<a href="#"><u>100-1310-512700</u></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>Class: 52 - Purchased/Contracted Services</b>								
<a href="#"><u>100-1310-521050</u></a>	Uniforms	1,000.00	1,000.00	0.00	375.33	0.00	624.67	62.47 %
<a href="#"><u>100-1310-521200</u></a>	Professional Services	25,000.00	25,000.00	0.00	-3,000.00	0.00	28,000.00	112.00 %
<a href="#"><u>100-1310-521800</u></a>	Security	0.00	0.00	0.00	4,050.75	0.00	-4,050.75	0.00 %
<a href="#"><u>100-1310-523300</u></a>	Advertising	10,000.00	10,000.00	0.00	1,600.00	0.00	8,400.00	84.00 %
<a href="#"><u>100-1310-523500</u></a>	Travel Expense	15,000.00	15,000.00	0.00	21,056.28	0.00	-6,056.28	-40.38 %
<a href="#"><u>100-1310-523520</u></a>	Travel - District 1	5,000.00	5,000.00	0.00	2,378.18	0.00	2,621.82	52.44 %
<a href="#"><u>100-1310-523530</u></a>	Travel - District 2	5,000.00	5,000.00	359.80	359.80	0.00	4,640.20	92.80 %
<a href="#"><u>100-1310-523540</u></a>	Travel - District 3	5,000.00	5,000.00	0.00	3,564.44	0.00	1,435.56	28.71 %
<a href="#"><u>100-1310-523550</u></a>	Travel - District 4	5,000.00	5,000.00	0.00	1,998.44	0.00	3,001.56	60.03 %
<a href="#"><u>100-1310-523560</u></a>	Travel - District 5	5,000.00	5,000.00	518.44	2,984.19	0.00	2,015.81	40.32 %
<a href="#"><u>100-1310-523590</u></a>	Mayor Travel Expenses	15,000.00	15,000.00	0.00	6,439.43	0.00	8,560.57	57.07 %
<a href="#"><u>100-1310-523600</u></a>	Dues & Fees	18,000.00	18,000.00	0.00	6,591.22	-5,000.00	16,408.78	91.16 %
<a href="#"><u>100-1310-523740</u></a>	Education & Training - D1	5,000.00	5,000.00	0.00	1,010.00	0.00	3,990.00	79.80 %
<a href="#"><u>100-1310-523750</u></a>	Education & Training - D2	5,000.00	5,000.00	0.00	1,010.00	0.00	3,990.00	79.80 %
<a href="#"><u>100-1310-523760</u></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="#"><u>100-1310-523770</u></a>	Education & Training - D4	5,000.00	5,000.00	0.00	2,326.74	0.00	2,673.26	53.47 %
<a href="#"><u>100-1310-523780</u></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 Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Favorable / Unfavorable)	Percent 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 %
	Class: 52 - Purchased/Contracted Services Total:	<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 %
	Class: 53 - Supplies Total:	<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>
	Department: 1310 - Mayor & Council Total:	<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 %
	Class: 51 - Personnel Services and Employee Benefits Total:	<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 %
	Class: 52 - Purchased/Contracted Services Total:	<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 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Favorable / Unfavorable)	Percent 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

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Favorable/Unfavorable)	Percent 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 %

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			Original	Current	Period	Fiscal	Variance			
			Total Budget	Total Budget	Activity	Activity	Encumbrances	Favorable (Unfavorable)	Percent 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 %	
		Class: 54 - Capital Outlays Total:	<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>	
		Department: 1535 - It/gis Total:	<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 %	
	Class: 51 - Personnel Services and Employee Benefits Total:		<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 %	
	Class: 52 - Purchased/Contracted Services Total:		<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 %	
	Class: 53 - Supplies Total:		<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>	
	Department: 1540 - Human Resources Total:		<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 %	
	Class: 51 - Personnel Services and Employee Benefits Total:		<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 %	

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Favorable / Unfavorable)	Percent 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 %
	Class: 52 - Purchased/Contracted Services Total:	<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 %
	Class: 53 - Supplies Total:	<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>
	Department: 1560 - Internal Audit Department Total:	<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>	Workers Comp	0.00	10,500.00	0.00	0.00	0.00	10,500.00	100.00 %
	Class: 51 - Personnel Services and Employee Benefits Total:	<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 %
	Class: 52 - Purchased/Contracted Services Total:	<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 %
	Class: 53 - Supplies Total:	<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 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Favorable / Unfavorable)	Percent 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>

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Favorable/Unfavorable)	Percent 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>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>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>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>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>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>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>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 Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Favorable/Unfavorable)	Percent 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>

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Favorable/Unfavorable)	Percent 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 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Favorable/Unfavorable)	Percent 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 %
	Class: 54 - Capital Outlays Total:	<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>
	Department: 6210 - Park Administration Total:	<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>								
Class: 51 - Personnel Services and Employee Benefits								
<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 %
	Class: 51 - Personnel Services and Employee Benefits Total:	<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>
	Department: 7200 - Protective Inspection Total:	<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>								
Class: 51 - Personnel Services and Employee Benefits								
<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 %
	Class: 51 - Personnel Services and Employee Benefits Total:	<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>
Class: 52 - Purchased/Contracted Services								
<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 %
	Class: 52 - Purchased/Contracted Services Total:	<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>
Class: 53 - Supplies								
<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 %
	Class: 53 - Supplies Total:	<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>
Class: 54 - Capital Outlays								
<a href="#">100-7220-542500</a>	Other Equipment	0.00	4,395.16	0.00	4,395.16	0.00	0.00	0.00 %
	Class: 54 - Capital Outlays Total:	<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>
	Department: 7220 - Building Inspection Total:	<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>

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Favorable/Unfavorable)	Percent 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 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance (Favorable / Unfavorable)	Percent 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>

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Item III. a.

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<b>Department: 9000 - Other Financing Uses</b>								
<b>Class: 57 - Other Costs</b>								
<a href="#"><u>100-9000-572000</u></a>	Payments To Other Agencies	0.00	0.00	0.00	20.00	0.00	-20.00	0.00 %
	<b>Class: 57 - Other Costs 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>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.

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

## Budget Report

For Fiscal: 2025 Period Ending: 1

Item III. a.

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 275 - Hotel/Motel</b>								
<b>Department: 7500 - Economic Development</b>								
<b>Class: 57 - Other Costs</b>								
<a href="#"><u>275-7500-572000</u></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="#"><u>275-7500-611000</u></a>	Transfer To General Fund	415,300.00	415,300.00	0.00	0.00	0.00	415,300.00	100.00 %
<a href="#"><u>275-7500-611030</u></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 Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent 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 Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent Remaining
<b>Fund: 340 - Grant Fund</b>								
<b>Department: 1565 - General Government Buildings</b>								
<b>Class: 53 - Supplies</b>								
<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 %
	<b>Class: 53 - Supplies Total:</b>	<b>0.00</b>	<b>5,000.00</b>	<b>100.00</b>	<b>4,533.71</b>	<b>0.00</b>	<b>466.29</b>	<b>9.33%</b>
	<b>Department: 1565 - General Government Buildings Total:</b>	<b>0.00</b>	<b>5,000.00</b>	<b>100.00</b>	<b>4,533.71</b>	<b>0.00</b>	<b>466.29</b>	<b>9.33%</b>
<b>Department: 1575 - Engineering</b>								
<b>Class: 54 - Capital Outlays</b>								
<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 %
	<b>Class: 54 - Capital Outlays Total:</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>100.00%</b>
	<b>Department: 1575 - Engineering Total:</b>	<b>0.00</b>	<b>500,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500,000.00</b>	<b>100.00%</b>
	<b>Fund: 340 - Grant Fund Total:</b>	<b>0.00</b>	<b>505,000.00</b>	<b>100.00</b>	<b>4,533.71</b>	<b>0.00</b>	<b>500,466.29</b>	<b>99.10%</b>

## Budget Report

For Fiscal: 2025 Period Ending: 1

Item III. a.

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Percent 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 Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Variance Percent 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>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>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>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>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>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>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>

## Group Summary

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance Favorable (Unfavorable)	Variance Percent 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%
Department: 1000 - No Department Total:	<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%
Department: 1310 - Mayor & Council Total:	<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%
Department: 1320 - Chief Executive (City Manager) Total:	<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%
Department: 1330 - City Clerk Total:	<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%
Department: 1510 - Finance Administration Total:	<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%
Department: 1530 - Legal Services Department Total:	<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%
Department: 1535 - It/gis Total:	<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 Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance		Percent Remaining
					Favorable	(Unfavorable)	
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

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Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance		
					Favorable	(Unfavorable)	Percent 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

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Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance						
						Favorable	Percent (Unfavorable)					
<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%					
Department: 1565 - General Government Buildings Total:	<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%					
Department: 1575 - Engineering Total:	<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%					
Department: 6190 - Special Facilities/other Rec Total:	<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%					
Department: 6210 - Park Administration Total:	<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>					
Fund: 230 - ARPA American Rescue Plan 21 Total:	<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 Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance					
					Favorable	Percent (Unfavorable)				
<b>Fund: 260 - Tree Bank Fund</b>										
<b>Department: 1310 - Mayor &amp; Council</b>										
52 - Purchased/Contracted Services	0.00	8,132.50	0.00	8,132.50	0.00	0.00 0.00%				
<b>Department: 1310 - Mayor &amp; Council Total:</b>	<b>0.00</b>	<b>8,132.50</b>	<b>0.00</b>	<b>8,132.50</b>	<b>0.00</b>	<b>0.00 0.00%</b>				
<b>Fund: 260 - Tree Bank Fund Total:</b>	<b>0.00</b>	<b>8,132.50</b>	<b>0.00</b>	<b>8,132.50</b>	<b>0.00</b>	<b>0.00 0.00%</b>				

**Budget Report****For Fiscal: 2025 Period Ending: 1***Item III. a.*

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance						
					Favorable	(Unfavorable)	Percent Remaining				
<b>Fund: 275 - Hotel/Motel</b>											
<b>Department: 7500 - Economic Development</b>											
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%				
<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.**

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance					
					Favorable	Percent 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 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 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 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 24.87%</b>				

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

**Budget Report****For Fiscal: 2025 Period Ending: 1***Item III. a.*

Clas...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance						
					Favorable	(Unfavorable)	Percent 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 Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Encumbrances	Variance						
						Favorable	Percent (Unfavorable)					
<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	Variance	
	Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Percent Remaining
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 At	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%
<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 27.09%</b>



## CITY COUNCIL AGENDA ITEM

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### SUBJECT: City of Stonecrest 2022 Annual Audit

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#### 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

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**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

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

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**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.



Item III. c.

## CITY COUNCIL AGENDA ITEM

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**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.



# pfm

Item III. c.

February 1, 2020

**To:** Michael McCoy, Deputy City Manager  
**From:** Sarah Schirmer, Managing Director  
**RE:** City of Stonecrest Finance Department Operational Assessment

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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



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

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#### **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 Acquatic 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.



Item III. d.

## CITY COUNCIL AGENDA ITEM

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### 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:

X The Underground Distribution Construction Agreement has been signed by the Customer / Developer.

N/A The \$1200.00 per service point underground service fee (where applicable) and any other CIAC has been paid.

X The easement has been signed and properly witnessed by the Property Owner.

X Lot Corners have been marked on the curb with paint in lieu of permanent property pins.

X 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.

X Sewer laterals, water lines and any other privately-owned facilities are adequately located and plainly marked.

X Paving and curbing or final grading, as applicable is complete.

X Removal of unforeseen obstructions and supply of suitable backfill material,

X 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.

X 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:

X 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*.

X The property owner / developer approves the distribution design and lighting represented on GPC's construction print.

X 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.

X 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:** \_\_\_\_\_ **PATE:** \_\_\_\_\_

**PRINT NAME / TITLE / COMPANY:**



## CITY COUNCIL AGENDA ITEM

---

### SUBJECT: Matrix Fee Schedule

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#### 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

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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



Item III. e.

## CITY COUNCIL AGENDA ITEM

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- (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
<b>Building</b>							
<b>Building Permit Fee Schedule</b>							
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	
<b>Building Permit (New Construction)</b>							
Building Permit Fee Schedule	Per Valuation	\$0.0065	\$0.0085	\$0.0085	\$0.0020	User Fee	
<b>Interior Tenant Finish/Residential Remodel</b>							
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
<b>Other Fees</b>							
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
<b>Plans Revision Fee</b>							
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
<b>Swimming Pool</b>							
Single-Family	Each	\$100	\$394	\$394	\$294	User Fee	\$300
<b>Commercial / Multi-Family:</b>							
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	
<b>Demolition</b>							
Single-Family	Each	\$100	\$164	\$164	\$64	User Fee	
<b>Commercial / Multi-Family</b>							
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
<b>Commercial Grease Trap Processing</b>							
Irrigation system Processing	Each	\$100	\$49	\$49	(\$51)	User Fee	\$100
Refunds for after plans review completed	% of Fee	50%		50%	0%	Other	\$50
After hours inspection (min. 4 hours)	Per Hour	\$50	\$142	\$142	\$92	User Fee	\$140
<b>Reinspection Fees - Building and Trades</b>							

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	
<b>Plumbing Permits</b>							
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	
<b>Other</b>							
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
<b>HVAC Permits</b>							
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	
<b>Electrical Permits</b>							
Base Permit Fee	Each	\$100	\$109	\$109	\$9	User Fee	\$100
Technology Fee	Each	Modified	6%	6%		User Fee	\$50
<b>Other</b>							
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	
<b>Low Voltage</b>							
Commercial	Each	\$50	\$60	\$60	\$10	User Fee	
<b>Planning and Zoning Fee Schedule</b>							
Technology Fee (applies to each permit)	% of Fee	Modified	6%	6%		User Fee	\$50
<b>Permit Applications</b>							
<b>Variances</b>							
<u>Residential Single-Family Zoning Districts</u>							
Base	Base	\$250	\$4,111	\$4,111	\$3,861	User Fee	\$4,000
For each additional variance on the same piece of property (maximum of three variances at any	Each Variance	\$50	\$417	\$417	\$367	User Fee	\$400
<u>Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts, and Commercial Uses in Residential</u>							
Base	Base	\$350	\$4,359	\$4,359	\$4,009	User Fee	\$4,300
For each additional variance on the same piece of property (maximum of three variances at any	Each Variance	\$100	\$417	\$417	\$317	User Fee	\$400
<u>All Signs</u>							
Base	Base	\$350	\$4,111	\$4,111	\$3,761	User Fee	\$4,000
For each additional variance on the same piece of property (maximum of three variances at any	Each Variance	\$100	\$417	\$417	\$317	User Fee	\$400
Sign Review	Per Sign	New	\$208	\$208		User Fee	\$200
Zoning Certification Letter	Each	\$50	\$124	\$124	\$74	User Fee	\$120
Minor Modification	Each	\$250	\$339	\$339	\$89	User Fee	\$300
Major Modification	Each	\$250	\$3,117	\$3,117	\$2,867	User Fee	\$3,100
Special Land Use Permit (SLUP)	Each	\$400	\$4,111	\$4,111	\$3,711	User Fee	\$4,000
Swimming Pool	Each	\$50	\$339	\$339	\$289	User Fee	\$300
GIS Maps >11 x 17	Each	\$5		\$5	\$0	User Fee	
<b>Rezoning from any district/major modification</b>							
<b>RE District</b>							
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
<u>100+ acres</u>							
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
<b>RLG, R-100, R-85, R-75, R- 60</b>							
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
<u>100+ acres</u>							

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</b>							
<b>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 stands	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
<b>Sign Variances</b>							
<b>Sign Variances</b>							
Minor Modification	Each	\$30	\$339	\$339	\$309	User Fee	\$330
Major Modification	Each	\$250	\$3,117	\$3,117	\$2,867	User Fee	\$3,000
<b>Sign Permit Fees</b>							
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
<b>Wall Signs</b>							
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
<b>Ground / Monumental Signs</b>							
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
<b>Land Development Fee Schedule</b>							
Technology Fee	Each	Modified	6%	6%		User Fee	
Resubmittal Fee (each resubmittal after second)	% of Permit Fee	25%		25%	0%	User Fee	
<b>Clearing or Clearing and Grubbing or Grading Permit - Residential/Nonresidential</b>							
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
<b>Development Permit</b>							
<b>Residential - Single Family</b>							
<b>Engineering (less than 2 Acres)</b>							
<u>Review</u>							
Base	Base	\$300	\$1,052	\$1,052	\$752	User Fee	\$1,000
Per Lot	Per Lot	\$15	\$22	\$22	\$7	User Fee	\$20
<u>Inspection</u>							
Base	Base	\$200	\$532	\$532	\$332	User Fee	\$530
Per Acre	Per Acre	\$100	\$133	\$133	\$33	User Fee	\$130
<b>Erosion Control (less than 2 Acres)</b>							
Review	Each	\$200	\$1,052	\$1,052	\$852	User Fee	\$1,000
<u>Inspection</u>							
Base	Base	\$100	\$390	\$390	\$290	User Fee	\$390
Per Acre	Per Acre	\$50	\$66	\$66	\$16	User Fee	\$60
<b>Engineering (more than 2 Acres)</b>							

<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>								
<u>Review</u>	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>								
<u>Review</u>	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	
<b>Nonresidential - Condominium</b>							
<b>Engineering</b>							
<u>Review</u>							
Base	Base	\$300	\$328	\$328	\$28	User Fee	\$320
Per Lot	Per Lot	\$10	\$45	\$45	\$35	User Fee	
<u>Inspection</u>							
Base	Base	\$400	\$532	\$532	\$132	User Fee	\$530
Per Acre	Per Acre	\$100	\$133	\$133	\$33	User Fee	\$130
<b>Erosion Control</b>							
<u>Review</u>							
Base	Base	\$300	\$920	\$920	\$620	User Fee	
Per Lot	Per Lot	\$10	\$22	\$22	\$12	User Fee	\$20
<u>Inspection</u>							
Base	Base	\$200	\$266	\$266	\$66	User Fee	\$260
Per Acre	Per Acre	\$50	\$66	\$66	\$16	User Fee	\$60
<b>Nonresidential - Apartment</b>							
<b>Engineering</b>							
<u>Review</u>							
Base	Base	\$300	\$461	\$461	\$161	User Fee	\$460
Per Lot	Per Lot	\$10	\$45	\$45	\$35	User Fee	
<u>Inspection</u>							
Base	Base	\$400	\$665	\$665	\$265	User Fee	\$660
Per Acre	Per Acre	\$100	\$133	\$133	\$33	User Fee	\$130
<b>Erosion Control</b>							
<u>Review</u>							
Base	Base	\$300	\$1,319	\$1,319	\$1,019	User Fee	\$1,300
Per Lot	Per Lot	\$10	\$22	\$22	\$12	User Fee	\$20
<u>Inspection</u>							
Base	Base	\$200	\$266	\$266	\$66	User Fee	\$260
Per Acre	Per Acre	\$50	\$66	\$66	\$16	User Fee	\$60
<b>Nonresidential - Commercial/Institutional</b>							
<b>Engineering</b>							
<u>Review</u>							
Base	Per Acre	\$300	\$328	\$328	\$28	User Fee	\$320
<u>Inspection</u>							
Base	Base	\$400	\$665	\$665	\$265	User Fee	\$660
Per Acre	Per Acre	\$300	\$133	\$133	(\$167)	User Fee	\$130
<b>Erosion Control</b>							
<u>Review</u>							
Base	Base	\$300	\$1,319	\$1,319	\$1,019	User Fee	\$1,300

Per Lot	Per Lot	\$10	\$22	\$22	\$12	User Fee	\$20
<u>Inspection</u>							
Base	Base	\$200	\$266	\$266	\$66	User Fee	\$260
Per Acre	Per Acre	\$50	\$66	\$66	\$16	User Fee	\$60
<b>Nonresidential - Other Service Fees</b>							
<b>State Water Determination Fee</b>							
Review	Each	N/A	\$133	\$133		User Fee	\$130
Inspection	Each	\$200	\$266	\$266	\$66	User Fee	\$260
<b>Arborist Tree Assessment Fee (Per Site Visit)</b>							
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	
<b>Illegal Tree Removal Fine</b>							
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	
<b>Dumpster Permit Fee</b>							
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
<b>Lot Division/Combination</b>							
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
<b>Stream Buffer Variance Application Fee-Existing Home</b>							
Review	Each	\$100	\$133	\$133	\$33	User Fee	\$130
Inspection	Each	\$100	\$532	\$532	\$432	User Fee	\$530
<b>Stream Buffer Variance Application Fee-New</b>							
Review	Each	\$100	\$266	\$266	\$166	User Fee	\$260
Inspection	Each	\$200	\$532	\$532	\$332	User Fee	\$530
<b>City Review</b>							
Review	Each	\$300	\$332	\$332	\$32	User Fee	\$330
<b>Finance</b>							
<b>Alcoholic Beverage E License</b>							
<b>Annual License</b>							
<b>Consumption on the Premises</b>							
Wine	Each	\$600		\$600	\$0	Tax	
Malt Beverages	Each	\$600		\$600	\$0	Tax	
Wine/Malt Beverage	Each	\$900		\$900	\$0	Tax	
<b>Distilled Spirits</b>							
Distilled Spirits	Each	\$400		\$400	\$0	Tax	
Fixed	Each	\$600		\$600	\$0	Tax	

Movable	Each	\$300	\$300	\$0	Tax	
<u>Sunday Sales</u>						
General	Each	\$1,100	\$1,100	\$0	Tax	
Temporary	Each	\$200	\$200	\$0	Tax	
<u>Ancillary Tasting License</u>						
Wine	Each	\$75	\$75	\$0	Tax	
Malt Beverages	Each	\$75	\$75	\$0	Tax	
Employee Permit	Each	\$35	\$35	\$0	Tax	
<b>Package</b>						
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	
<b>Wine and Malt Beverage Tasting</b>	Each	\$75	\$75	\$0	Tax	
<b>Wholesale</b>						
Wine	Each	\$600	\$600	\$0	Tax	
Malt Beverages	Each	\$600	\$600	\$0	Tax	
Distilled Spirits	Each	\$4,000	\$4,000	\$0	Tax	
<b>Fraternal Organization</b>						
Wine/Malt Beverages	Each	\$500	\$500	\$0	Tax	
Distilled Spirits	Each	\$1,000	\$1,000	\$0	Tax	
<b>Patio Permit</b>						
General	Each	\$50	\$50	\$0	Tax	
<b>Administrative Fee</b>						
Beer/Wine	Each	\$100	\$214	\$214	\$114	User Fee
Liquor	Each	\$200	\$214	\$214	\$14	User Fee
<b>Business Licenses</b>						
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	
<b>Business Tax of Gross Receipts over \$20,000.00</b>						
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	
<b>Employee Fee</b>						
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	
<b>Permit/License Type</b>						
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	
<b>Business Licenses Background Investigations</b>						
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	
<b>Penalties</b>						
<b>Late Filing Fee Schedule</b>						
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	
<b>Additional Penalty and Interest Fee Schedule</b>						
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	
<b>City Clerk's Office</b>						
<b>Open Record Requests</b>						
Letter or legal sized documents	Per Page	\$0.10	\$0.10	\$0.00	User Fee	
<u>Administrative Cost</u>						
First 15 Minutes	Base	\$0	\$0	\$0	User Fee	
Per Hour	Per Hour	\$24	\$24	\$0	User Fee	
<b>GIS Fee Schedule</b>						
<b>Maps</b>						
8 x 11	Each	\$1	\$1	\$0	User Fee	
24 x 36	Each	\$5	\$5	\$0	User Fee	
<b>Parks and Rec</b>						
<b>Browns Mill Recreation Center</b>						
<b>Multipurpose Room</b>						
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	
<b>Opening Facility Fee</b>	Flat	\$100	\$85	\$85	(\$15)	User Fee	
<b>Field Rentals</b>							
<b>Baseball / Football / Soccer / Softball</b>							
Deposit	Flat	\$300	\$300	\$300	\$0	User Fee	
Youth	Per Hour	\$40	\$35	\$35	(\$5)	User Fee	
Adult	Per Hour	\$50	\$35	\$35	(\$15)	User Fee	
Non-Profit	Per Hour	\$35	\$35	\$35	\$0	User Fee	

Tournaments						
Deposit	Per Field	\$350	\$350	\$350	\$0	User Fee
Youth / Adult	Per Hour	\$120	\$218	\$150	\$30	User Fee
Lights	Each	\$50	\$85	\$85	\$35	User Fee
Field Prep	Per Field	\$75	\$168	\$100	\$25	User Fee
Cleaning / Trash Removal	Each	\$100	\$126	\$126	\$26	User Fee
Concession Stand	Per Hour	New	\$63	\$63		User Fee
Pavilion Rentals						
<b>Salem Pav.</b>						
<u>Half day ( &lt; 4 hrs.)</u>						
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
<u>Full day ( 4 + hrs.)</u>						
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
<b>Gregory Moseley Pav.</b>						
<u>Half day ( &lt; 4 hrs.)</u>						
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
<u>Full day ( 4 + hrs.)</u>						
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
<b>Browns Mill Pav.</b>						
<u>Half day ( &lt; 4 hrs.)</u>						
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
<u>Full day ( 4 + hrs.)</u>						
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

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## 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>
<i>Direct</i>	Fiscal Year 2025 Budgeted salaries, benefits, and allowable expenditures.
<i>Indirect</i>	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)
<b>Commercial / Multi-Family</b>			
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)
<b>Commercial / Multi-Family</b>			
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)
All Other Rentals:			
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
All Other Rentals:			
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
All Other Rentals:			
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
All Other Rentals:			
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)
All Other Rentals:			
Resident	\$125	\$132	(\$7)
Non-Resident	\$150	\$132	\$18
Non-Profit	\$115	\$132	(\$17)
Specialty Groups	New	\$132	N/A
<b>Opening Facility Fee</b>	\$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>			
Half day (< 4 hrs.)			
Resident	\$55	\$144	(\$89)
Non-Resident	\$75	\$144	(\$69)
Full day (4 + hrs.)			
Resident	\$95	\$204	(\$109)
Non-Resident	\$135	\$204	(\$69)
<b>Gregory Moseley Pav.</b>			
Half day (< 4 hrs.)			
Resident	\$55	\$129	(\$74)
Non-Resident	\$75	\$129	(\$54)
Full day (4 + hrs.)			
Resident	\$95	\$174	(\$79)
Non-Resident	\$135	\$174	(\$39)
<b>Browns Mill Pav.</b>			
Half day (< 4 hrs.)			
Resident	\$55	\$135	(\$80)
Non-Resident	\$75	\$135	(\$60)
Full day (4 + hrs.)			
Resident	\$95	\$187	(\$92)
Non-Resident	\$135	\$187	(\$52)
<b>Athletic Programs</b>			
<b>Men's / Women's Basketball League</b>			
	\$600	\$1,322	(\$722)
<b>Co-Ed Softball League</b>			
	\$500	\$1,317	(\$817)
<b>Co-Ed Kickball League</b>			
	\$500	\$1,317	(\$817)
<b>Co-Ed Volleyball League</b>			
	\$500	\$1,317	(\$817)
<b>Flag Football</b>			
	\$600	\$1,317	(\$717)
<b>Youth Basketball Clinics</b>			
	\$125	\$174	(\$49)
<b>Tumbling</b>			
	\$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)

Fee Name	Current Fee	Total Cost	Difference
Non-Resident	\$110	\$131	(\$21)
<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

Fee Name	Current Fee	Total Cost	Difference
	Modified	6%	N/A
<b>Permit Applications</b>			
<b>Variances</b>			
<u>Residential Single-Family Zoning Districts</u>			
Base	\$250	\$4,111	(\$3,861)
For each additional variance on the same piece of property (maximum of three variances)	\$50	\$417	(\$367)
<u>Medium and High Density Residential Districts, Mixed-Use Districts, Nonresidential Districts, and Commercial Uses in Residential</u>			
Base	\$350	\$4,359	(\$4,009)
For each additional variance on the same piece of property (maximum of three variances)	\$100	\$417	(\$317)
<u>All Signs</u>			
Base	\$350	\$4,111	(\$3,761)
For each additional variance on the same piece of property (maximum of three variances)	\$100	\$417	(\$317)
<u>Sign Review</u>	New	\$208	N/A
<u>Zoning Certification Letter</u>		\$124	(\$74)
<u>Minor Modification</u>		\$339	(\$89)
<u>Major Modification</u>		\$3,117	(\$2,867)
<u>Special Land Use Permit (SLUP)</u>		\$4,111	(\$3,711)
<u>Swimming Pool</u>		\$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)
<u>RE District in an Overlay</u>	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)
<u>RLG, R-100, R-85, R-75, R- 60 in an Overlay</u>	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)</b>			
<b>Engineering</b>			
Review			

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

Fee Name	Current Fee	Total Cost	Difference
Per Acre	\$100	\$133	(\$33)
<b>Erosion Control</b>			
Review			
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</b>			
<b>Engineering</b>			
Review			
Base	\$300	\$328	(\$28)
<b>Inspection</b>			
Base	\$400	\$665	(\$265)
Per Acre	\$300	\$133	\$167
<b>Erosion Control</b>			
Review			
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

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

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

### DEVELOPMENT OF COST RECOVERY POLICIES AND PROCEDURES

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

## APPENDIX – COMPARATIVE SURVEY

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

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

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

### ECONOMIC FACTORS

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

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

TABLE 8: RANKING OF JURISDICTIONS BY POPULATION

Jurisdiction	Population <sup>7</sup>
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.

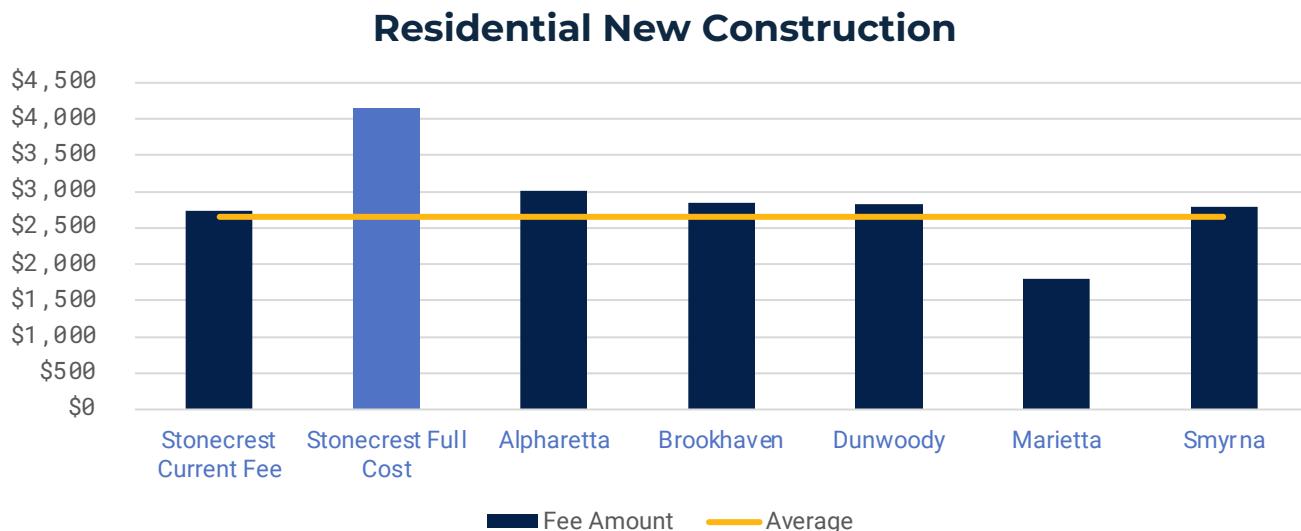
In addition to the issues noted, market surveys can also run the risk of creating a confusing excess of data that will obscure rather than clarify policy issues. Because each jurisdiction is different, the Matrix Consulting Group recommends that the information contained in the market comparison of fees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

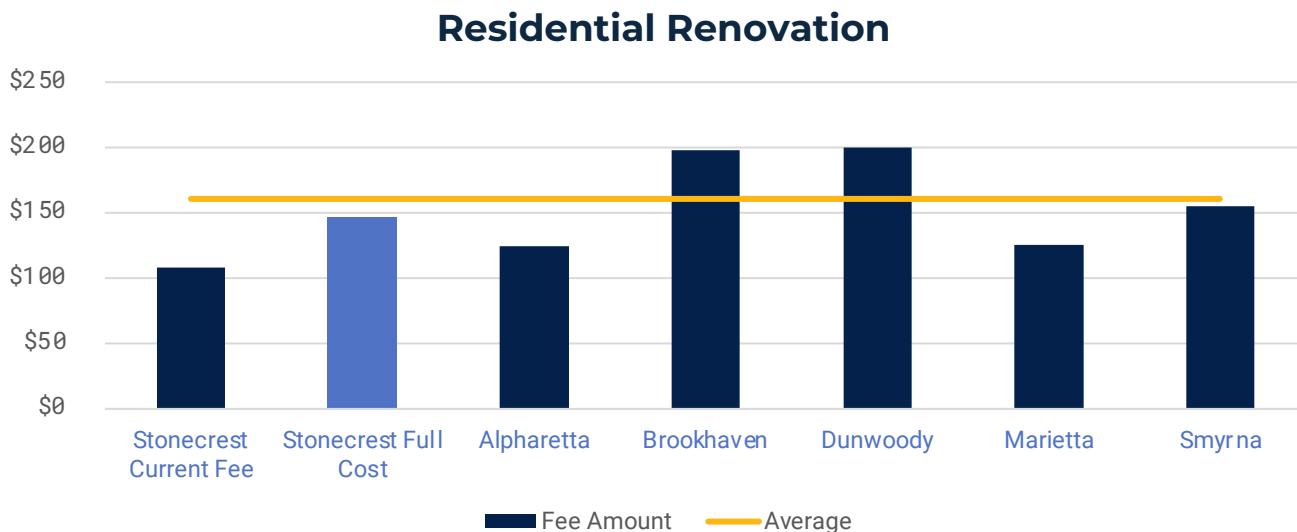
For a residential new construction project valued at \$350,000, Building and Permitting currently charges a fee of \$2,730, which includes both plan check and inspection costs. Through this study, the project team calculated the full cost of this service to be \$4,143. The following graph shows how Stonecrest's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

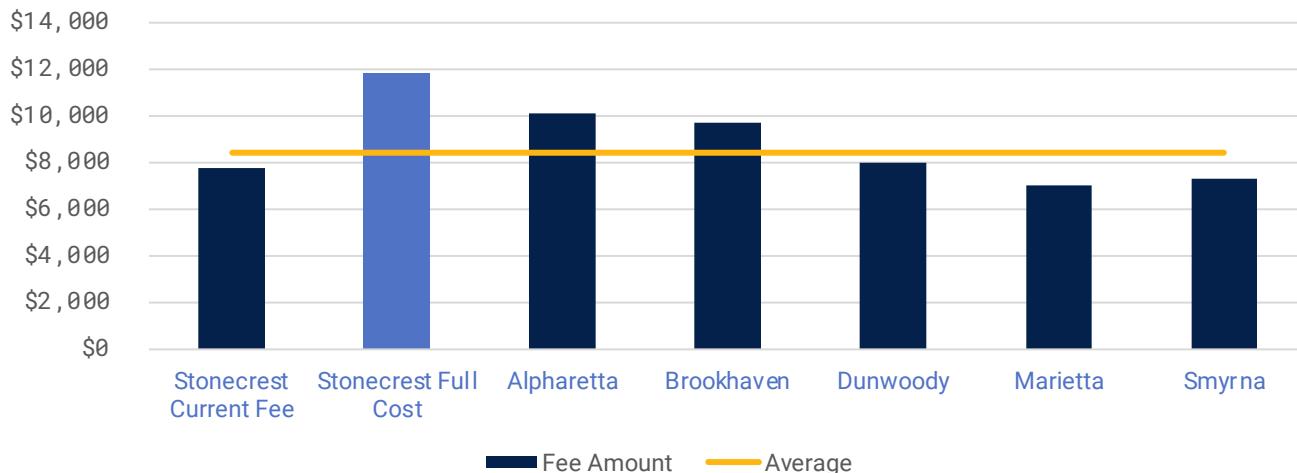


Stonecrest's current fee and full cost are both below the jurisdictional average of \$160. The City's current fee is most comparable to Alpharetta's fee of \$124 and is the lowest fee among the surveyed jurisdictions. The City's full cost is most comparable to Smyrna's fee (\$155).

## 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

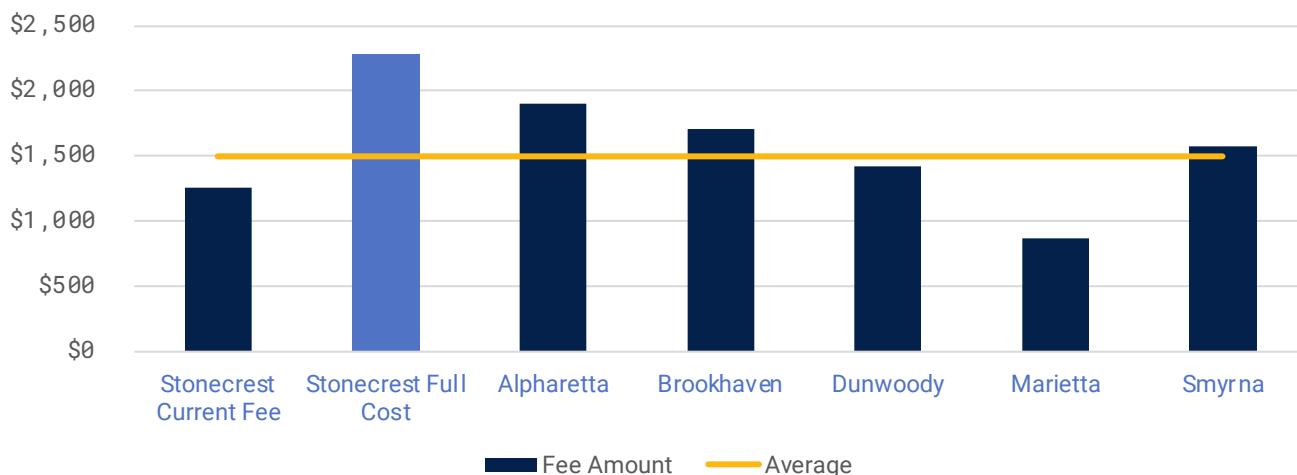


Stonecrest's current fee falls below the jurisdictional average of \$8,465; it is most similar to Dunwoody's fee (\$8,025). The City's full cost, on the other hand, falls above average and is most comparable to Alpharetta's fee of \$10,150, the highest among the surveyed jurisdictions. Marietta has the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

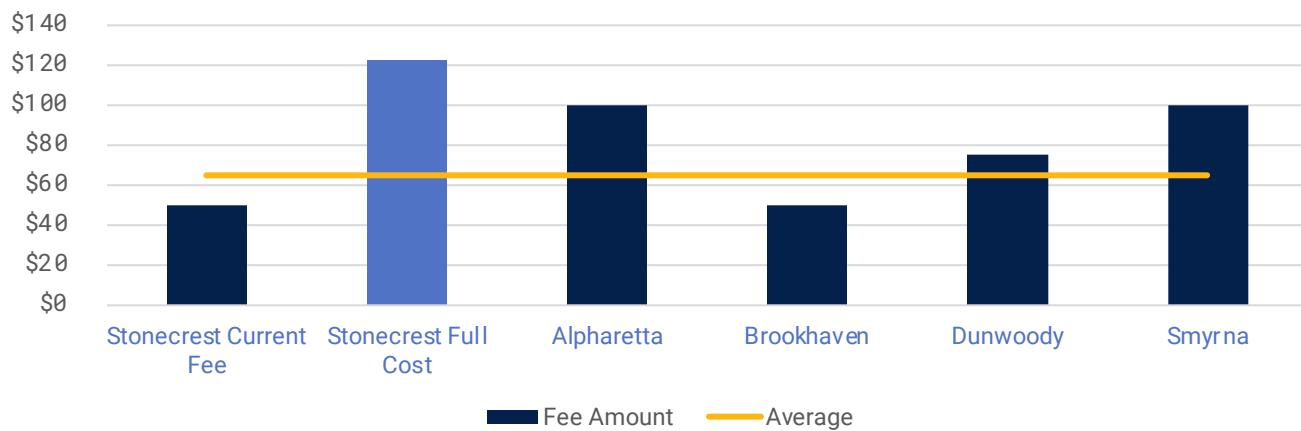


Stonecrest's current fee is below the jurisdictional average of \$1,496 and is closest to Dunwoody's fee (\$1,425). The City's full cost falls above average; it is higher than the fee of any surveyed jurisdiction but most similar to Alpharetta's fee of \$1,900.

## 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.

**Certificate of Occupancy**

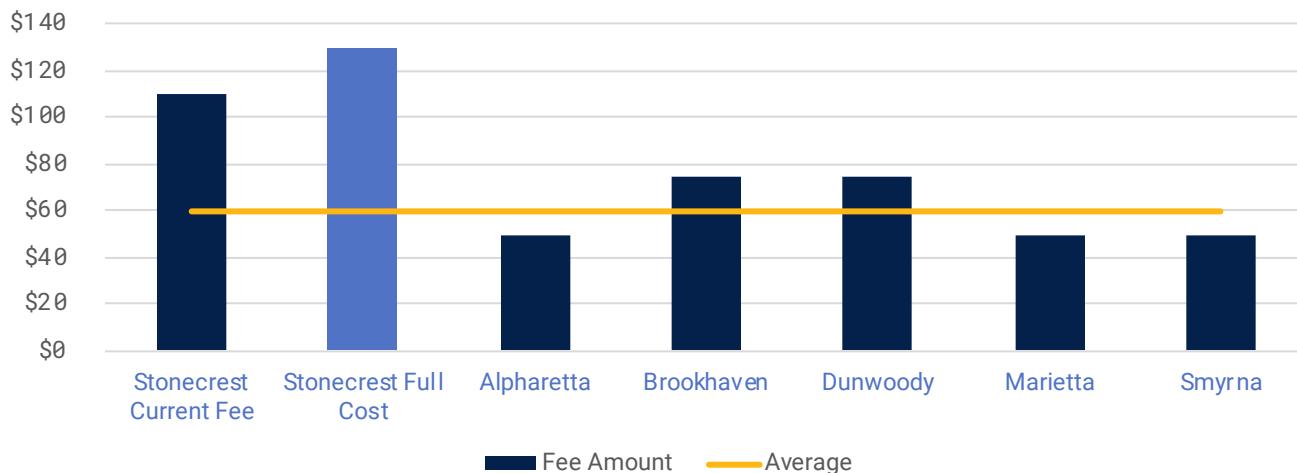


The City's current fee is below the jurisdictional average of \$81; it is most comparable to Brookhaven's fee, which is also \$50. Stonecrest's full cost falls above average and is closest to Alpharetta and Smyrna's fees (\$100 each).

## 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.

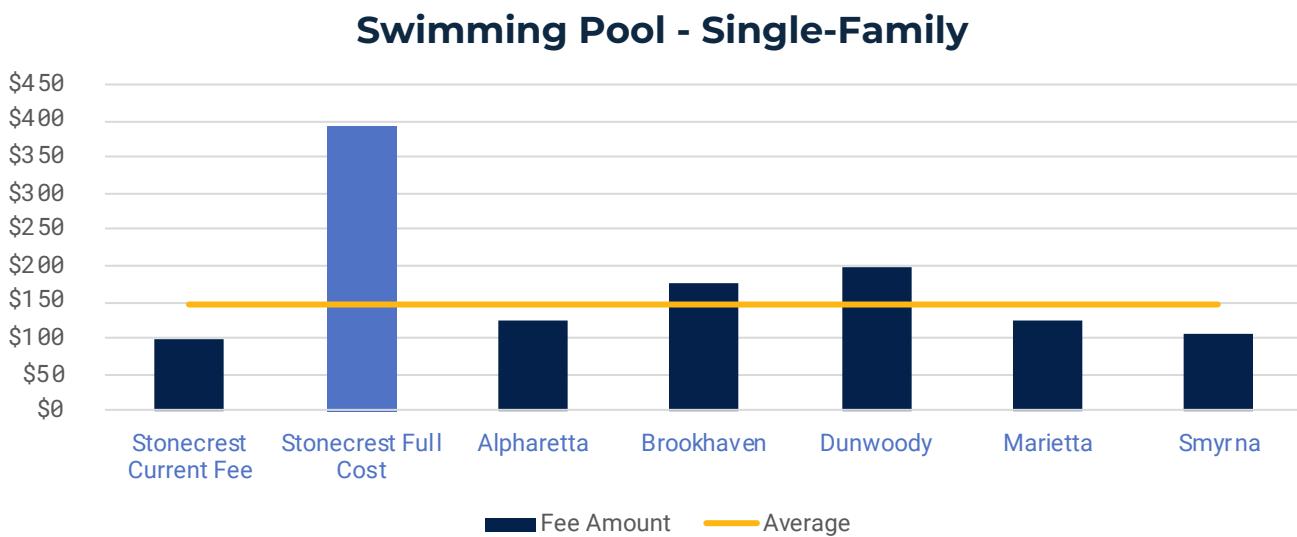
## Water Heater Replacement



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>



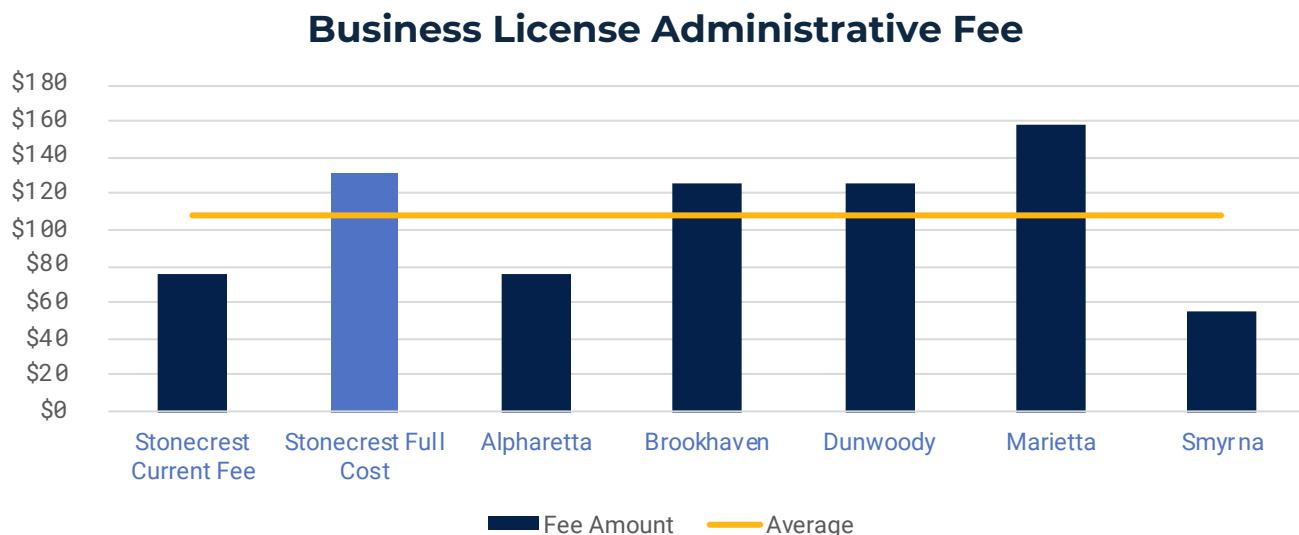
The City's current fee falls below the jurisdictional average of \$146 and is most similar to Smyrna's fee of \$105 (the lowest fee among the surveyed jurisdictions). Stonecrest's full cost falls above average,

<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.

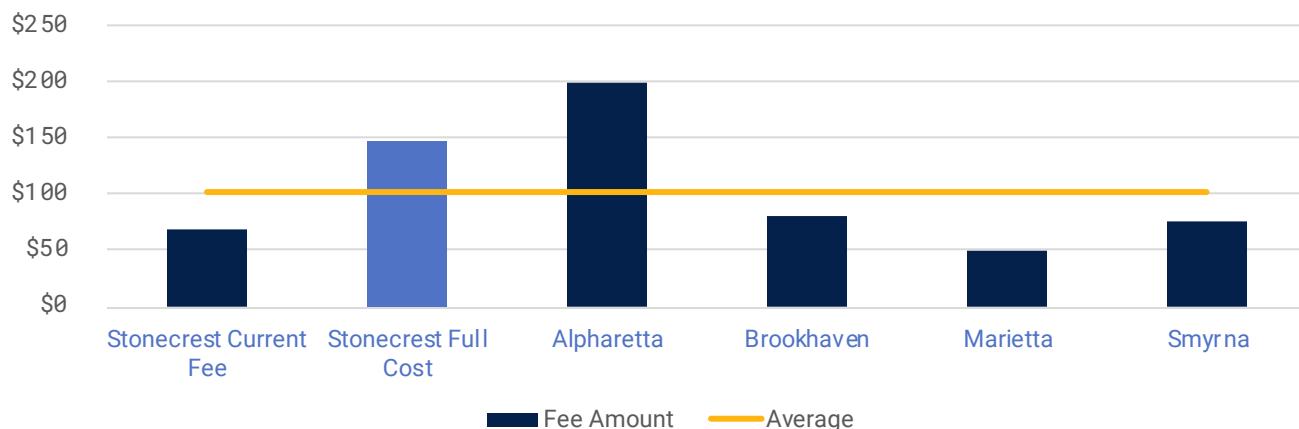


Stonecrest's current fee is below the jurisdictional average of \$108; it is the same as Alpharetta's fee (\$75) and higher than the lowest fee among the surveyed municipalities (Smyrna at \$55). The City's full cost is above the jurisdictional average but lower than Marietta's fee of \$158. Marietta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

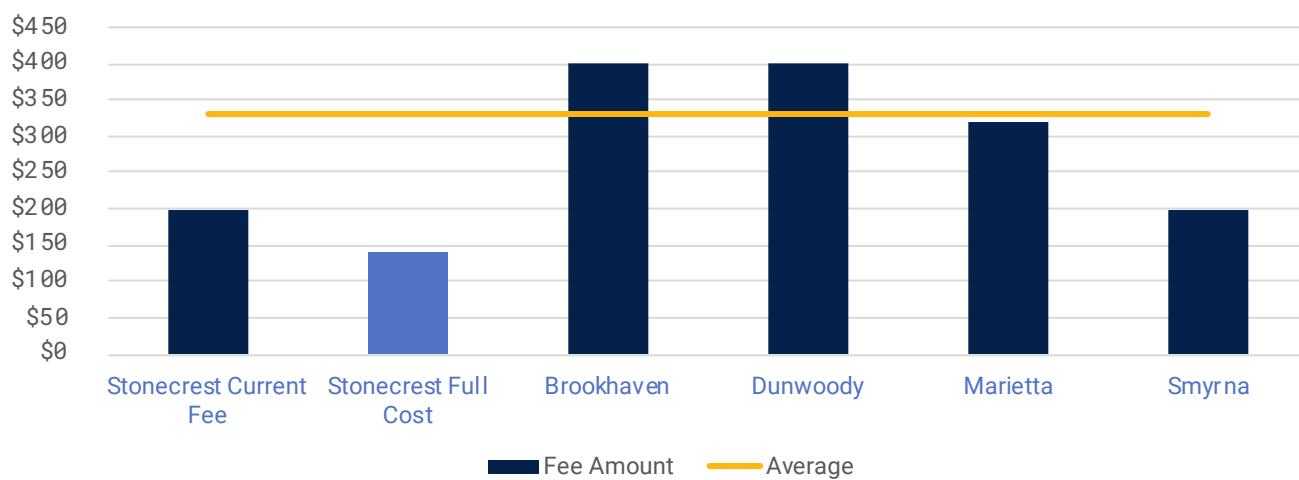


The City's current fee is below the jurisdictional average of \$101 and most similar to Smyrna's fee of \$75. Stonecrest's full cost falls above average but is less than Alpharetta's fee (\$200). It is important to note that these comparisons do not take into account factors such as the newness or desirability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

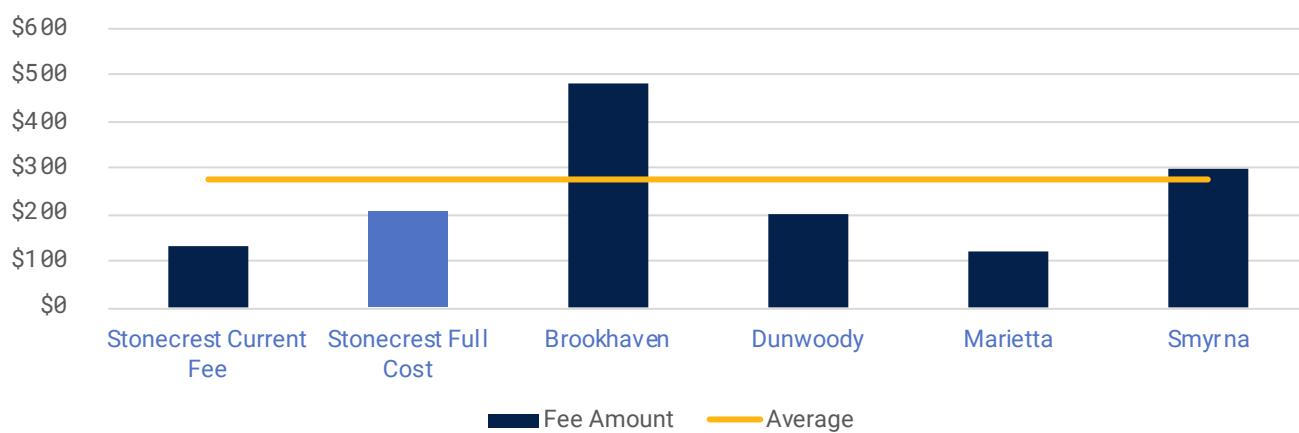


Stonecrest's current fee and full cost both fall below the jurisdictional average of \$330. Both fees are most comparable to Smyrna's fee (\$200). Notably, it is common for rental fees to be set at market rate, which may be above the cost of making those fields available for rent.

## 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>

**Salem Pavilion Rental**



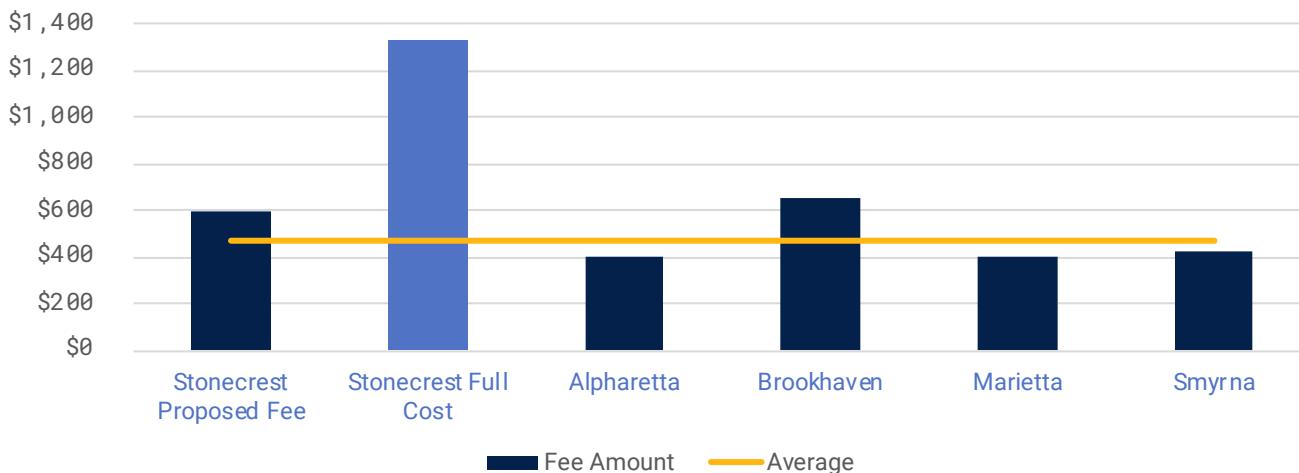
Stonecrest's current fee and full cost both fall below the jurisdictional average of \$275. The City's current fee is most similar to Marietta's fee (\$120), while the full cost is closest to Dunwoody's fee (\$200). Alpharetta does not rent most of its pavilions and does not charge for those it does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

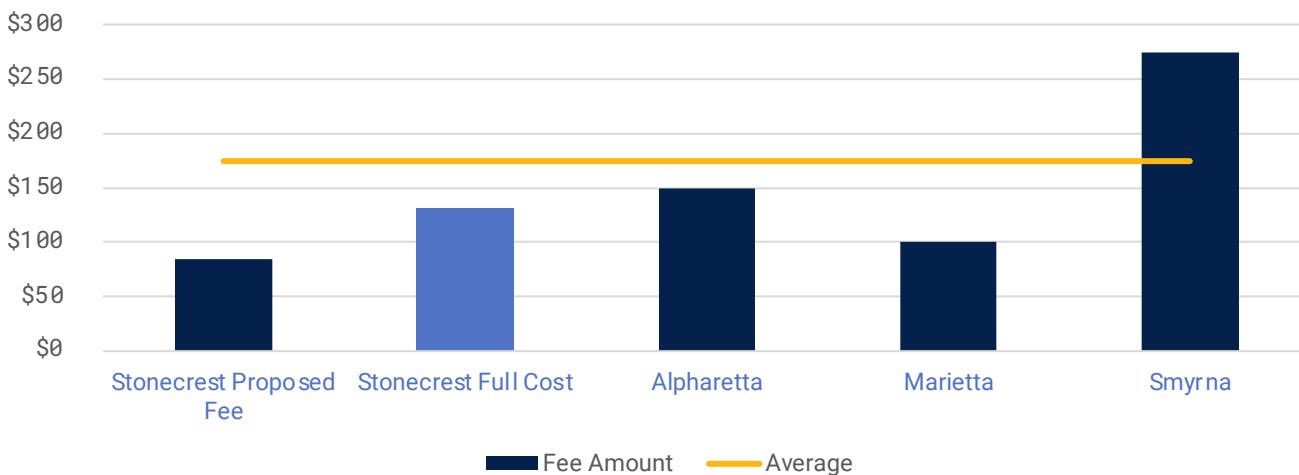


Stonecrest's proposed fee and full cost are both above the jurisdictional average of \$468. The proposed fee is similar to Brookhaven's fee of \$650, but the full cost is not comparable to any fee charged by the comparison jurisdictions. It is important to note that recreational activity fees are often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

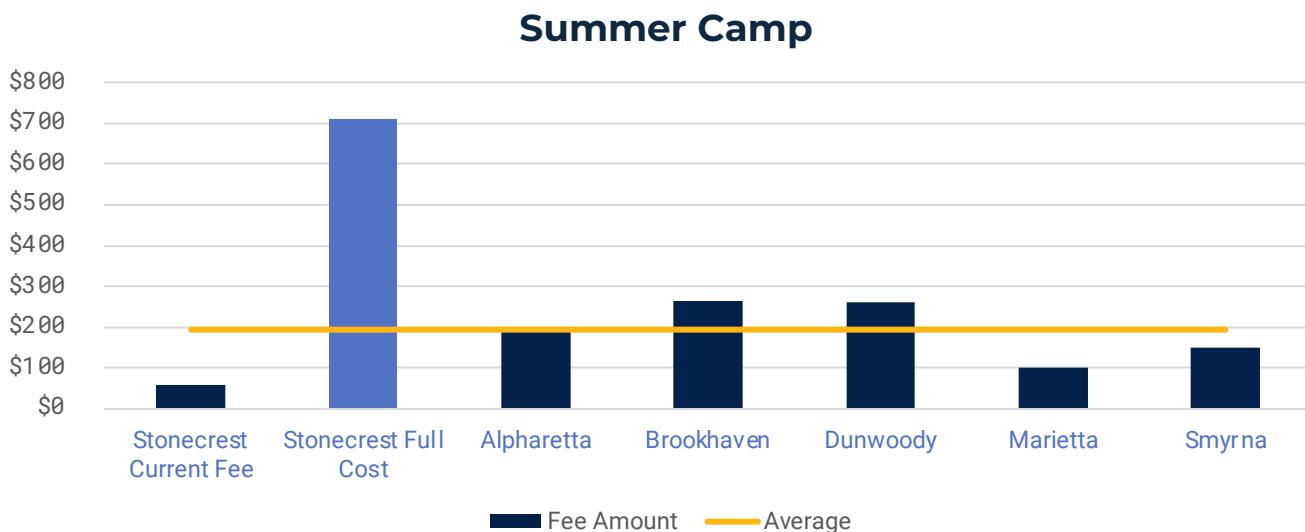


Stonecrest's current fee and full cost are both below the jurisdictional average of \$175. The City's current fee is most comparable to Marietta's fee (\$85) while the full cost is most similar to Alpharetta's fee

(\$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.

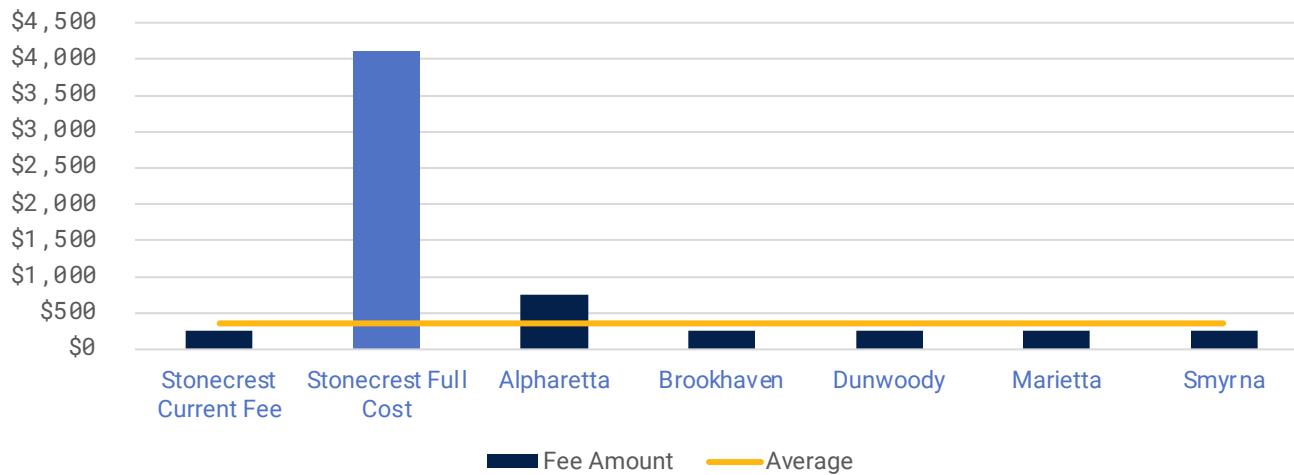


Stonecrest's current fee falls below the jurisdictional average of \$194 and is closest to Marietta's fee of \$100. The full cost of providing summer camp, however, is well above average and is not comparable to the fee charged by any of the surveyed municipalities. Brookhaven has the highest fee at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

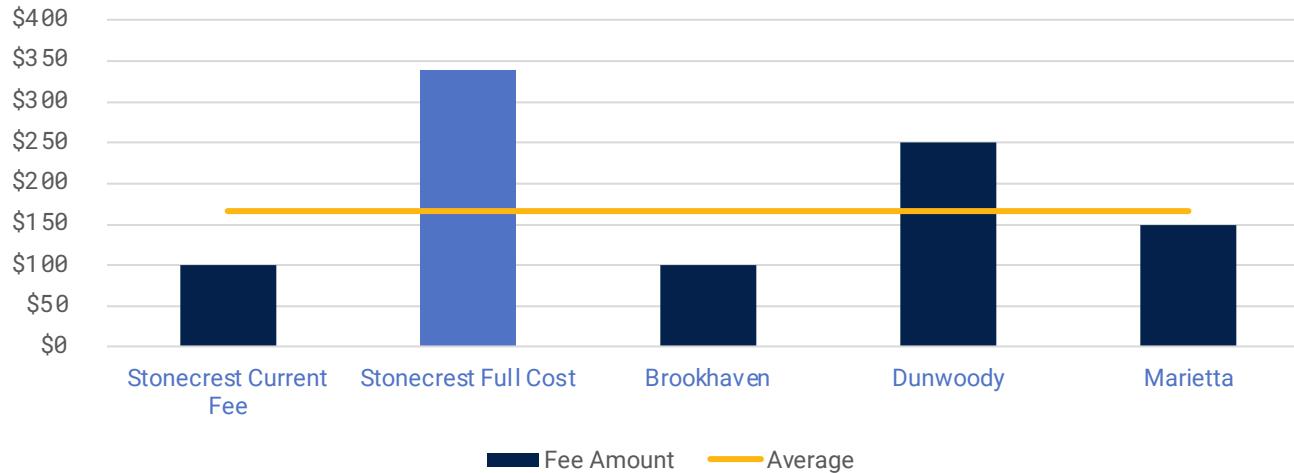


Stonecrest's current fee is below the jurisdictional average of \$350; the full cost is well above the fee charged by any other surveyed jurisdiction. Brookhaven, Dunwoody, Marietta, and Smyrna all charge the same fee as Stonecrest (\$250). Alpharetta charges \$750 for a variance but does not consider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

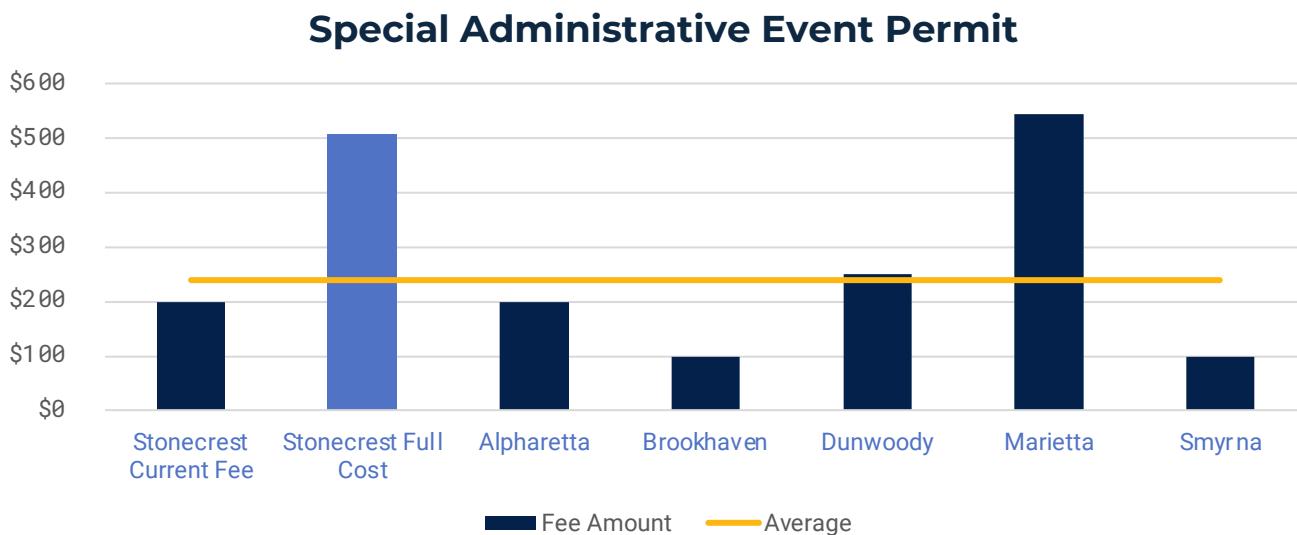
### Home Occupation or Home-based Business



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.

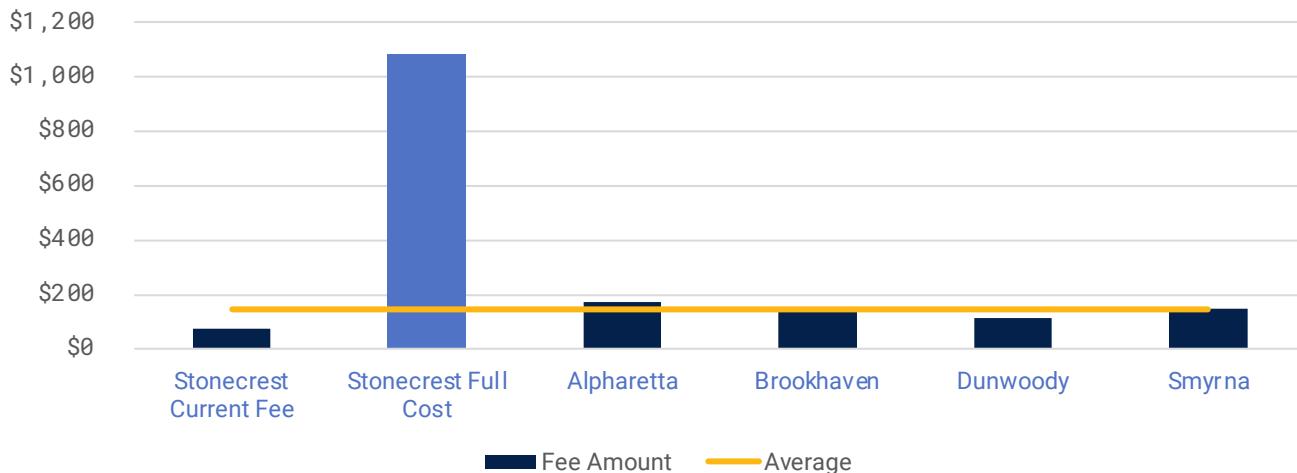


Stonecrest's current fee is slightly below the jurisdictional average of \$239 and matches Alpharetta's fee (\$200). The City's full cost of providing this service is above average but similar to Marietta's fee (\$545). Marietta's fee as presented here includes an application fee and one event day; a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

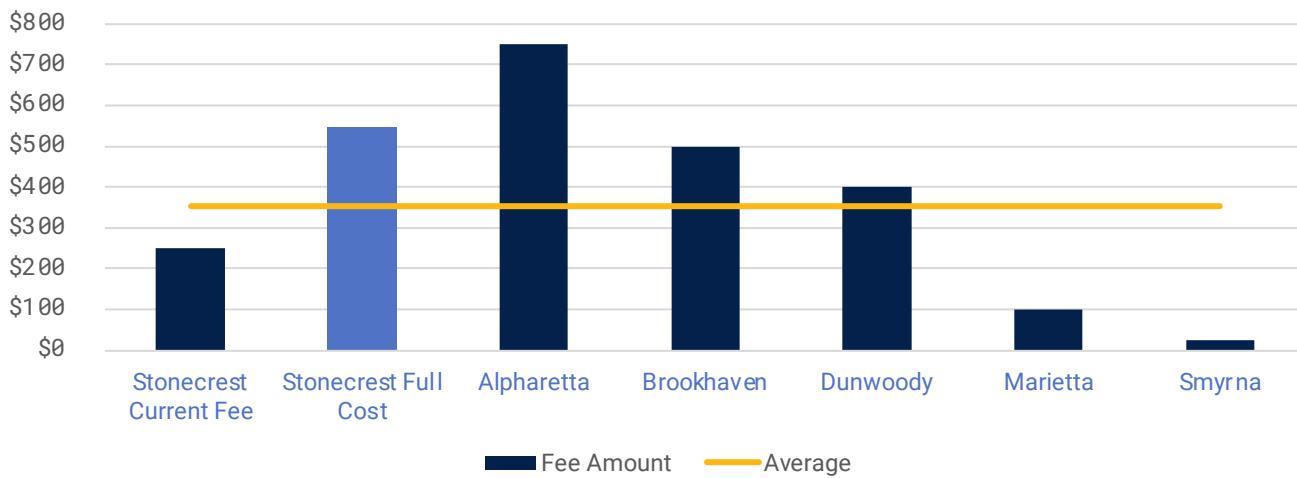


Stonecrest's current fee is below the jurisdictional average of \$148; it is most similar to Dunwoody's fee of \$115. The City's full cost is well above average and is not comparable to the fees charged by any of the surveyed jurisdictions. The highest fee among the surveyed municipalities is Alpharetta's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

## Residential Final Plat



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

## SUMMARY

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