

Year End FY 2025

Financial Report
February 9, 2025



FINANCE SUMMARY

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

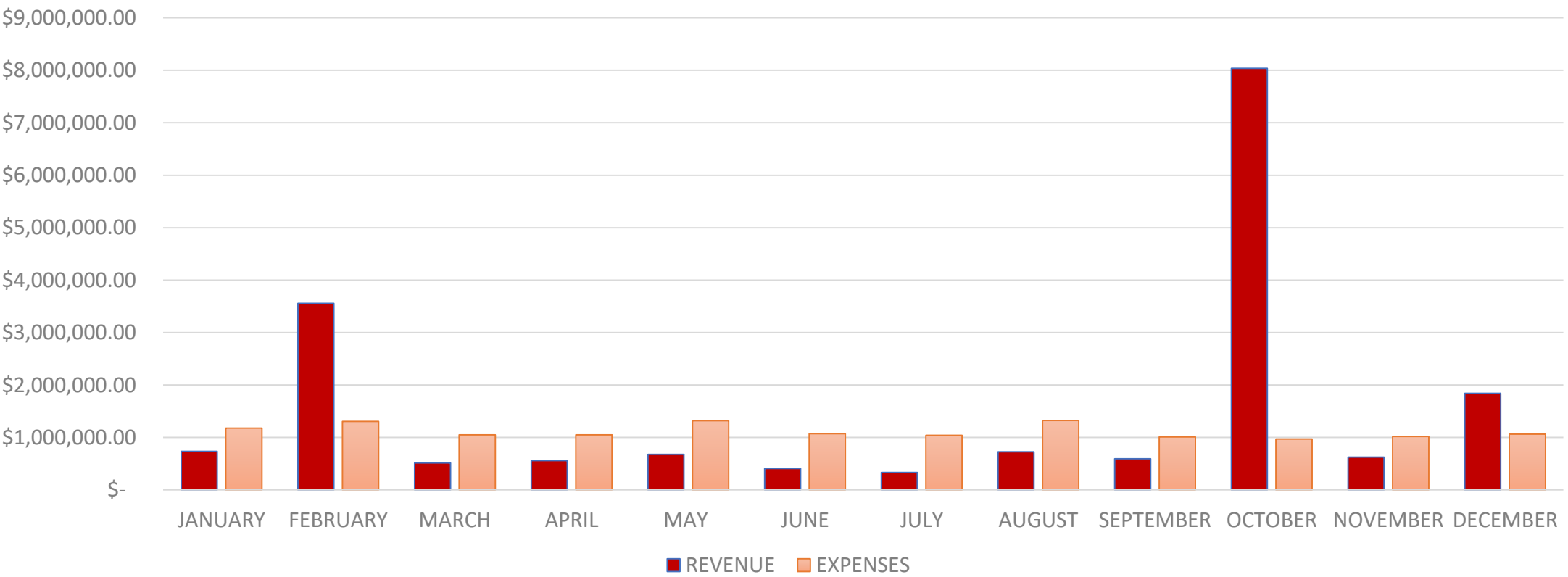
FY25 MONTHLY ACTIVITY OF REV & EXP

GENERAL FUND
BEGINNING FUND BALANCE

Revenue	CATEGORY	Budget	ACTUAL JANUARY	ACTUAL FEGRUARY	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 Reve	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	34 Charges for Services	\$608,200	\$25,718.00	\$33,683.98	\$43,292.23	\$51,164.46	\$34,129.28	\$39,549.73	\$35,866.35	\$35,485.89	\$32,725.39	\$36,560.03	\$33,172.16	\$39,316.08	\$440,663.58
	35 Fines and Forfeitures	\$37,000	\$7,965.00	\$4,146.99	\$3,555.00	\$5,452.70	\$1,630.00	\$4,941.65	\$2,078.00	\$295.00	\$4,975.00	\$0.00	\$0.00	\$0.00	\$35,039.34
	36 Investment Income	\$157,000	\$17,562.41	\$14,238.27	\$11,452.85	\$14,606.48	\$13,774.48	\$14,408.42	\$13,794.02	\$14,207.68	\$14,224.10	\$13,343.14	\$14,028.09	\$13,434.29	\$169,074.23
	38 Miscellaneous Revenue	\$0	\$4,164.73	\$16,800.00	\$33,845.00	\$13,460.00	\$10,065.00	\$9,600.00	\$13,564.50	\$10,022.07	\$9,054.34	\$0.00	\$0.00	\$95,157.19	\$215,732.83
	39 Other Financing Source:	\$415,300	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ACTUAL REVENUE TOTAL		\$17,596,600	\$736,721.03	\$3,556,563.56	\$516,186.78	\$560,836.19	\$678,487.63	\$407,767.54	\$335,252.31	\$724,936.68	\$592,976.30	\$8,036,028.31	\$716,673.16	\$1,841,051.53	\$18,703,481.02
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

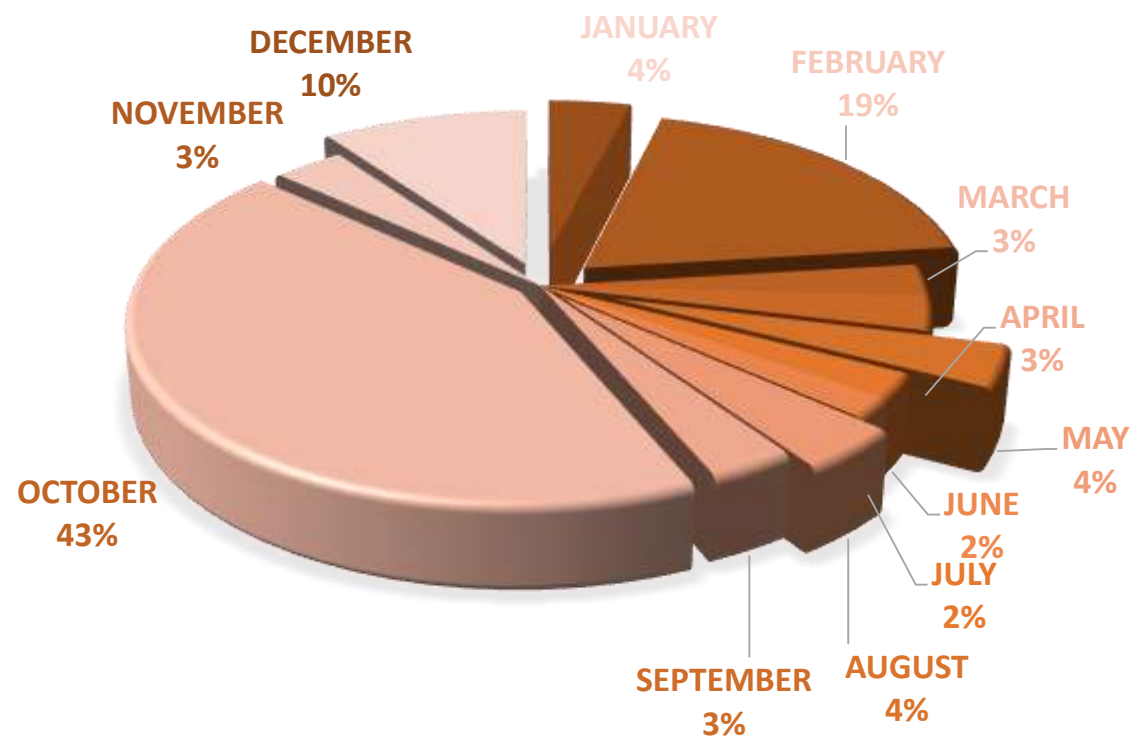
FY25 MONTHLY ACTIVITY OF REV & EXP

MONTH BY MONTH ACTIVITY

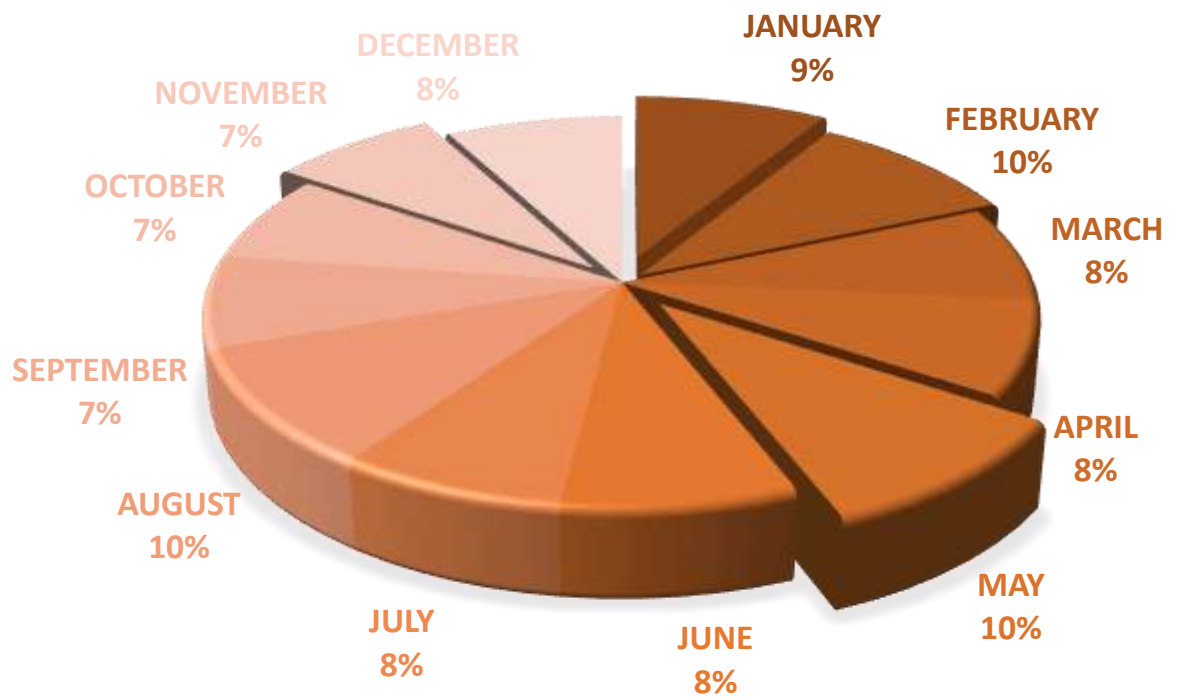


FY 25 MONTHLY ACTIVITY OF REVENUE

FY 25 REVENUE



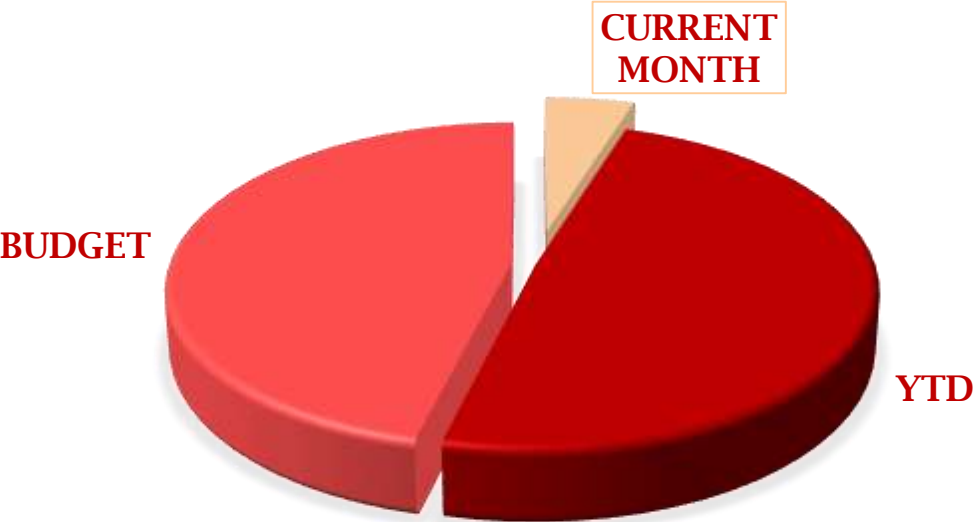
FY 25 EXPENSES



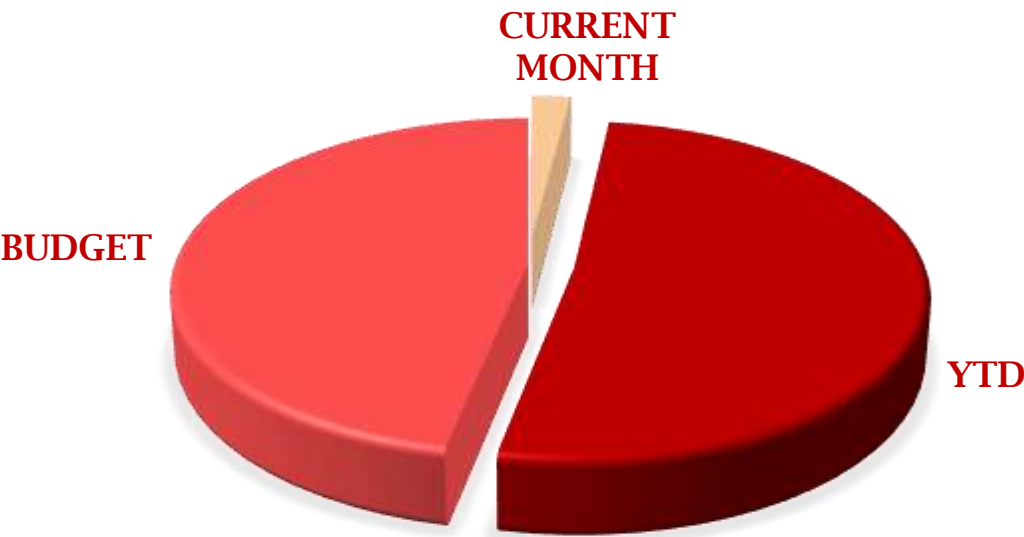
GENERAL FUND FY25 VS FY24 REVENUES

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

FY 2025 REVENUE



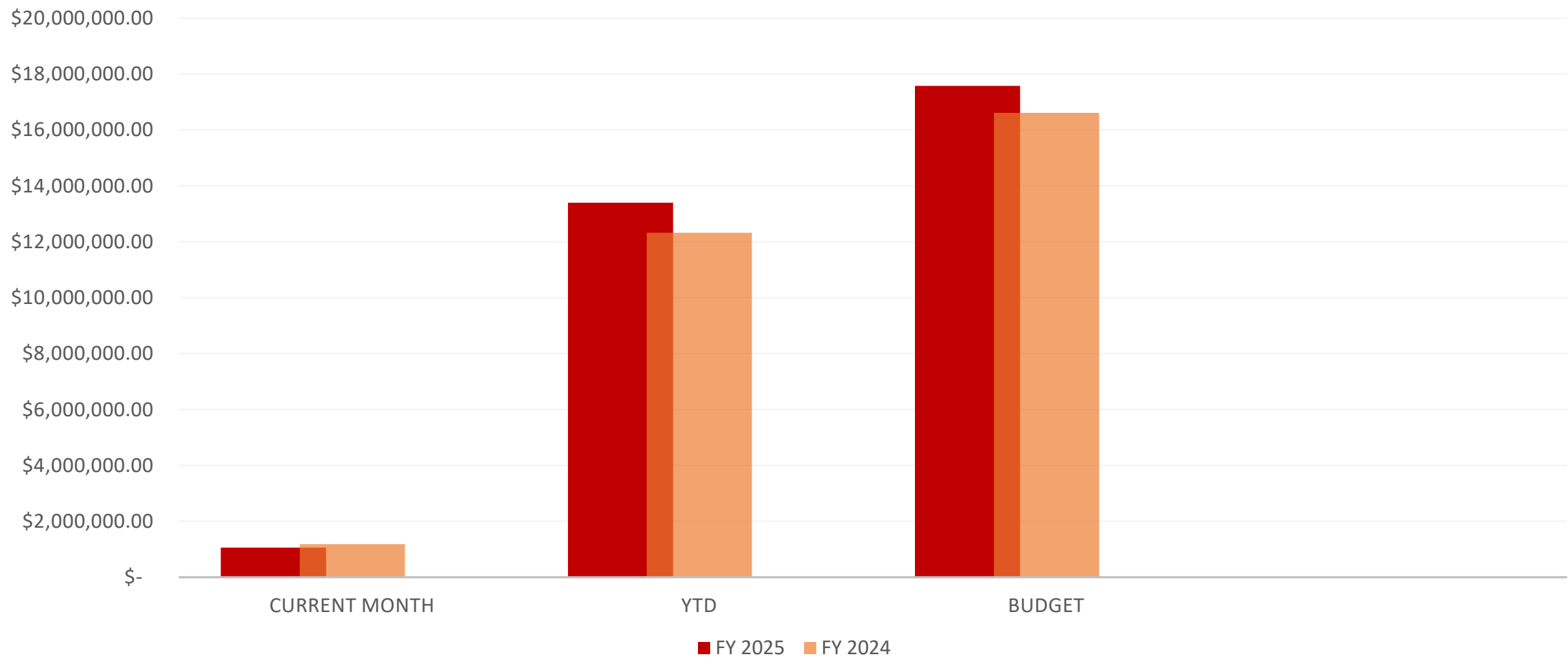
FY 2024 REVENUE



FY 2025 VS FY 2024 EXPENDITURES

GF	EXPENDITURES	Dec-25 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								
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

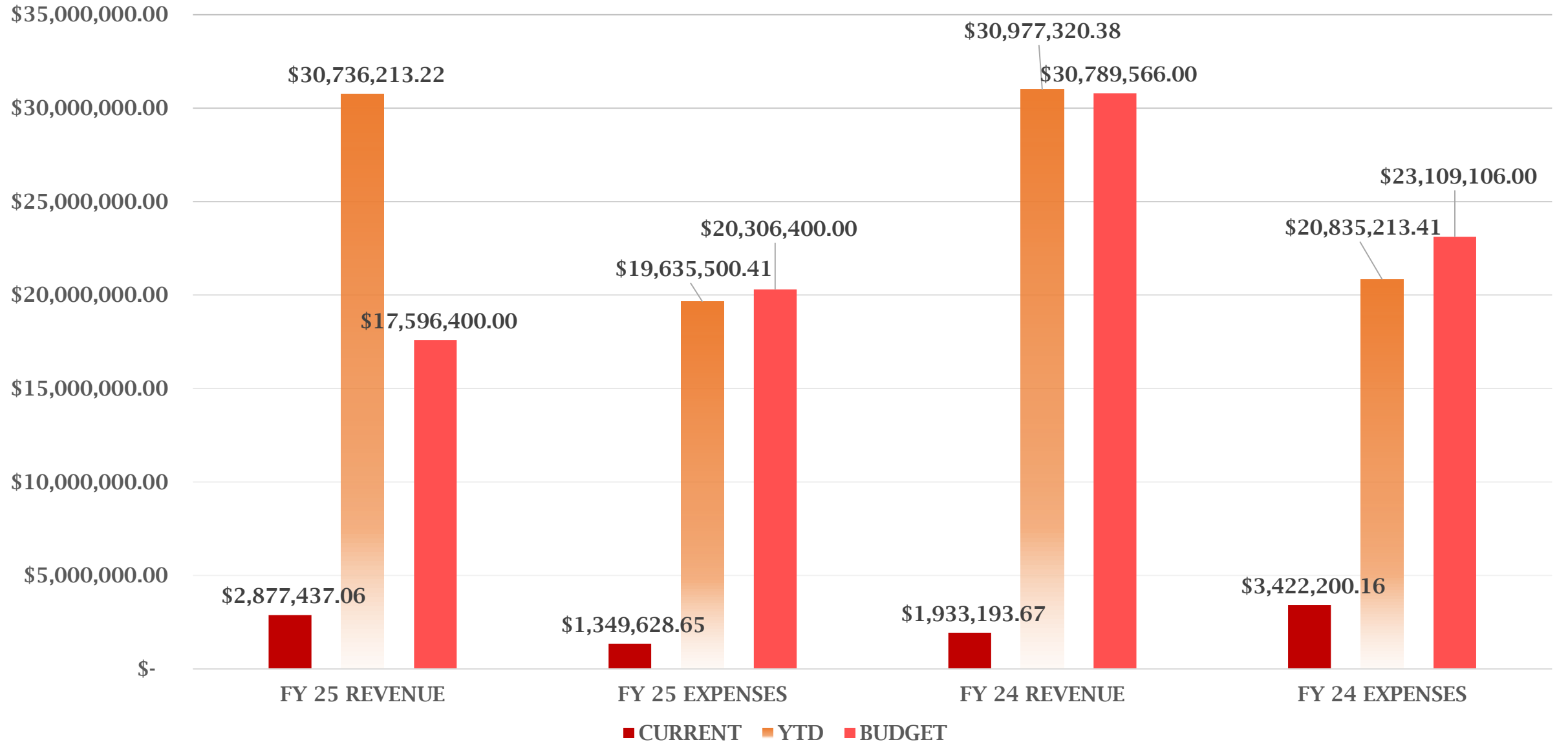
FY 25 VS FY 24 EXPENSES



FY25 VS FY24 REV AND EXP BY FUND

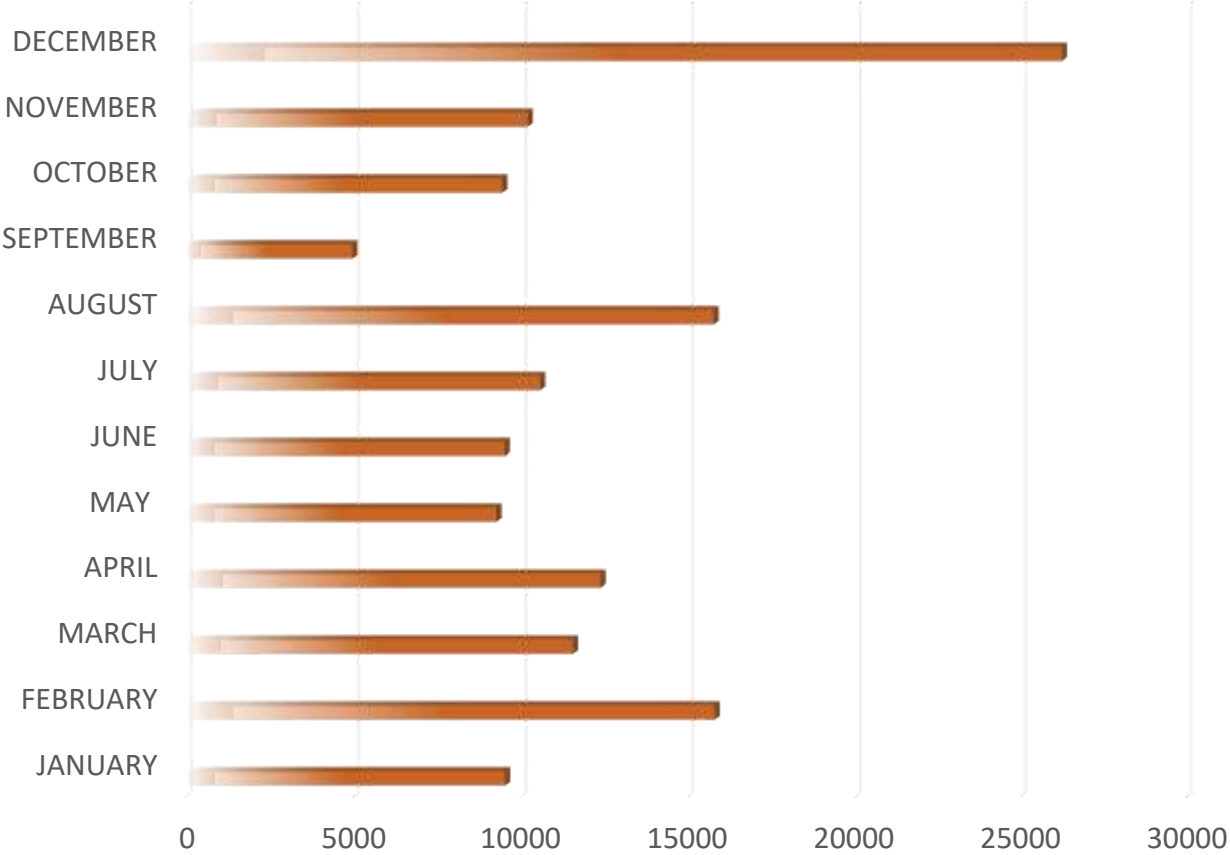
ACCOUNT DESCRIPTION	Dec-25 CURRENT MONTH ACTUALS	FY 2025 CURRENT YTD ACTUALS	FY 2025 CURRENT BUDGET	BUDGET TO ACTUAL VARIANCE CURRENT YEAR	Dec-24 PRIOR MONTH ACTUALS	FY 2024 PRIOR YTD ACTUAL	FY 2024 PRIOR BUDGET
100 - GENERAL FUND	1,841,051.53	18,703,481.02	17,596,400.00	(1,107,081.02)	723,451.18	18,237,066.18	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	-
REVENUE	2,877,437.06	30,736,213.22	17,596,400.00	(13,136,813.22)	1,933,193.67	30,977,320.38	30,789,566.00
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	-
EXPENDITURES	1,349,628.65	19,635,500.41	20,306,400.00	670,899.59	3,422,200.16	20,835,213.41	23,109,106.00
EXCESS REVENUES (EXPENDITURES)	1,527,808.41	11,100,712.81	(2,710,000.00)	(13,807,712.81)	(1,489,006.49)	10,142,106.97	7,680,460.00

FY25 VS FY 24 REVENUE AND EXPENSES



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
TOTAL	\$ 145,268.64



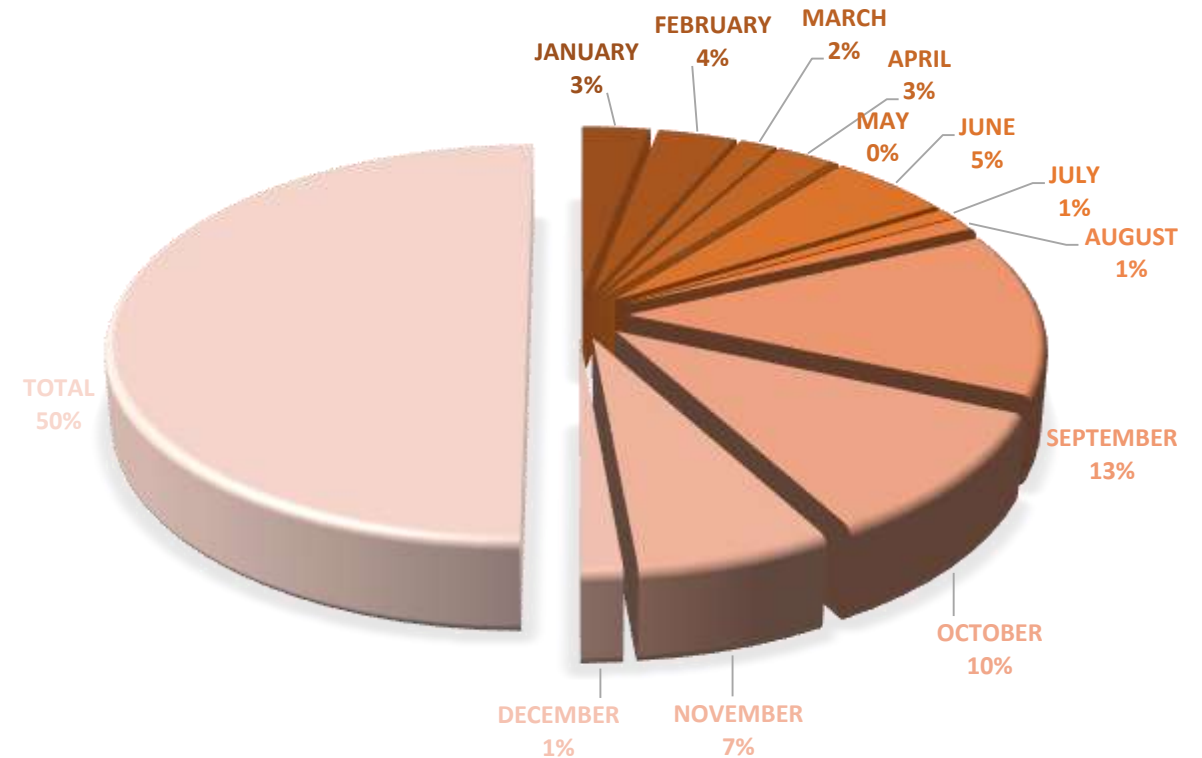
FY 25 CAPITAL EXPENDITURES

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

<u>PARKS IMPROVEMENT</u>	
Southeast Athletic Complex	
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
Fairington Park	
Parking Lot Resurfacing	\$ 120,000.00
Soccer Field Irrigation Pedestrian Total	\$ 90,000.00
Restroom Construction	250,000
Exterior Fencing	\$ 133,621.00
Fairington Botanical Garden	
Construction - Botanical Garden	\$ 500,000.00
Everett Park	
Additional Parking	\$ 300,000.00
Browns Mill Park	
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
Parks Totals	\$ 3,973,621.00
FY 2025 ADOPTED BUDGET	\$ 11,584,321.00

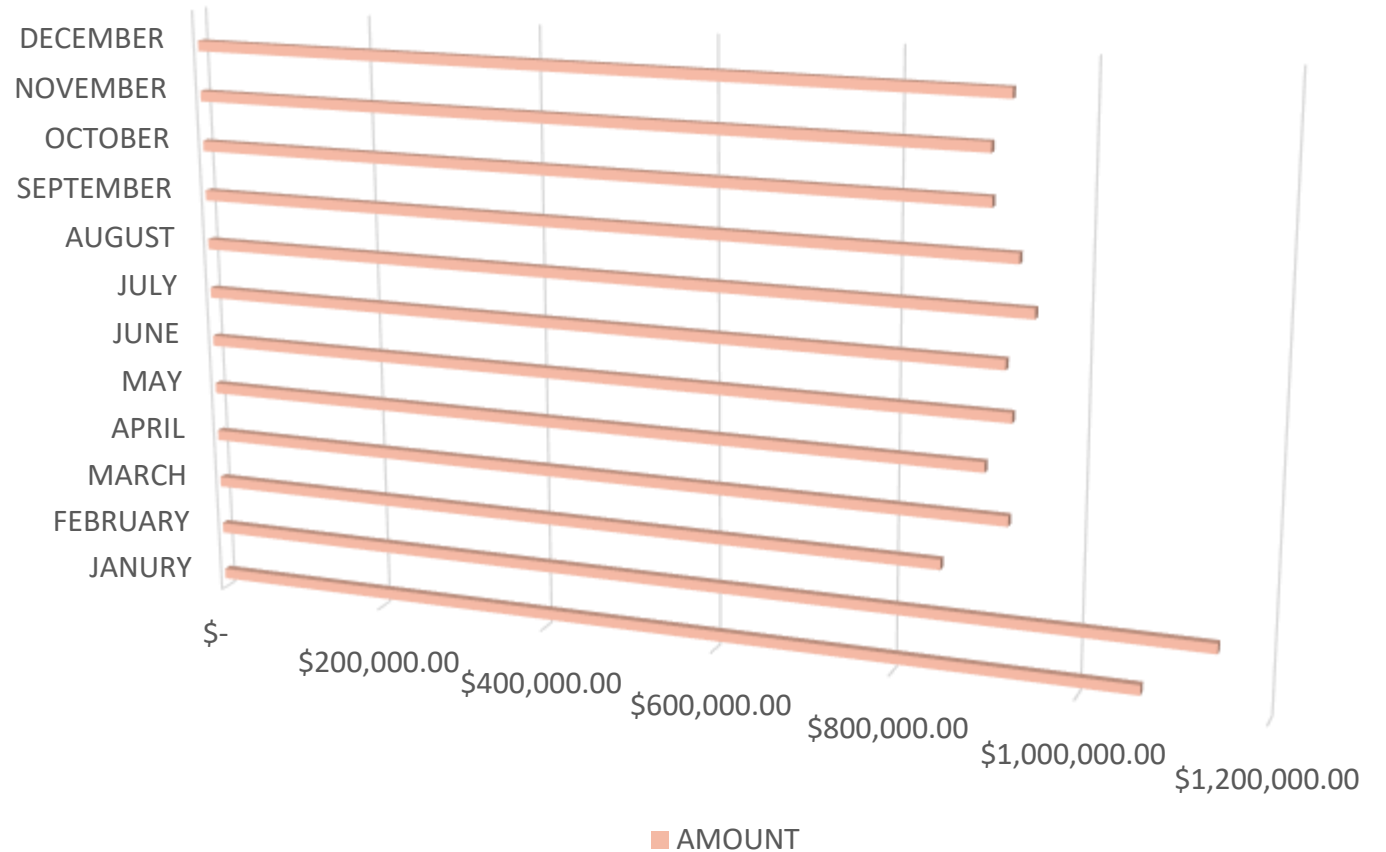
FY 25 SPLOST I EXPENDITURES

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
TOTAL	\$ 5,109,157.34



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
TOTAL	\$ 11,312,750.95



FY 25 ACCOMPLISHMENTS

§ 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

