

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

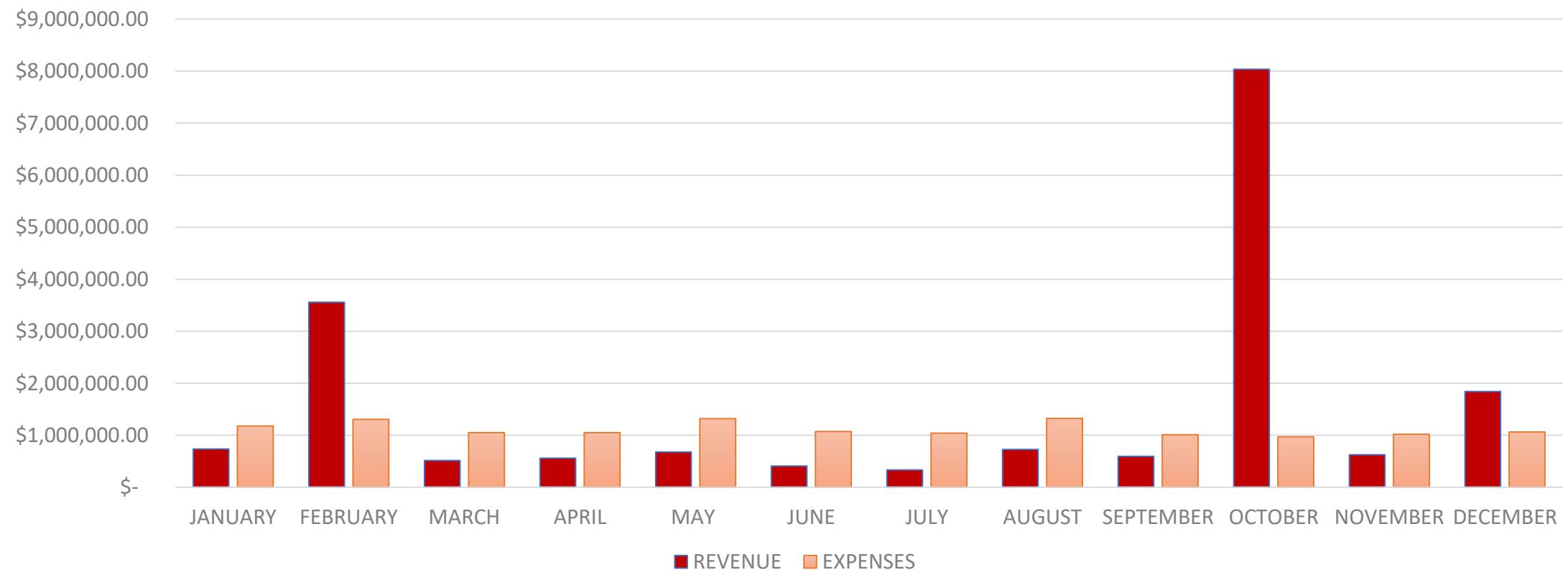


FY25 MONTHLY ACTIVITY OF REV & EXP

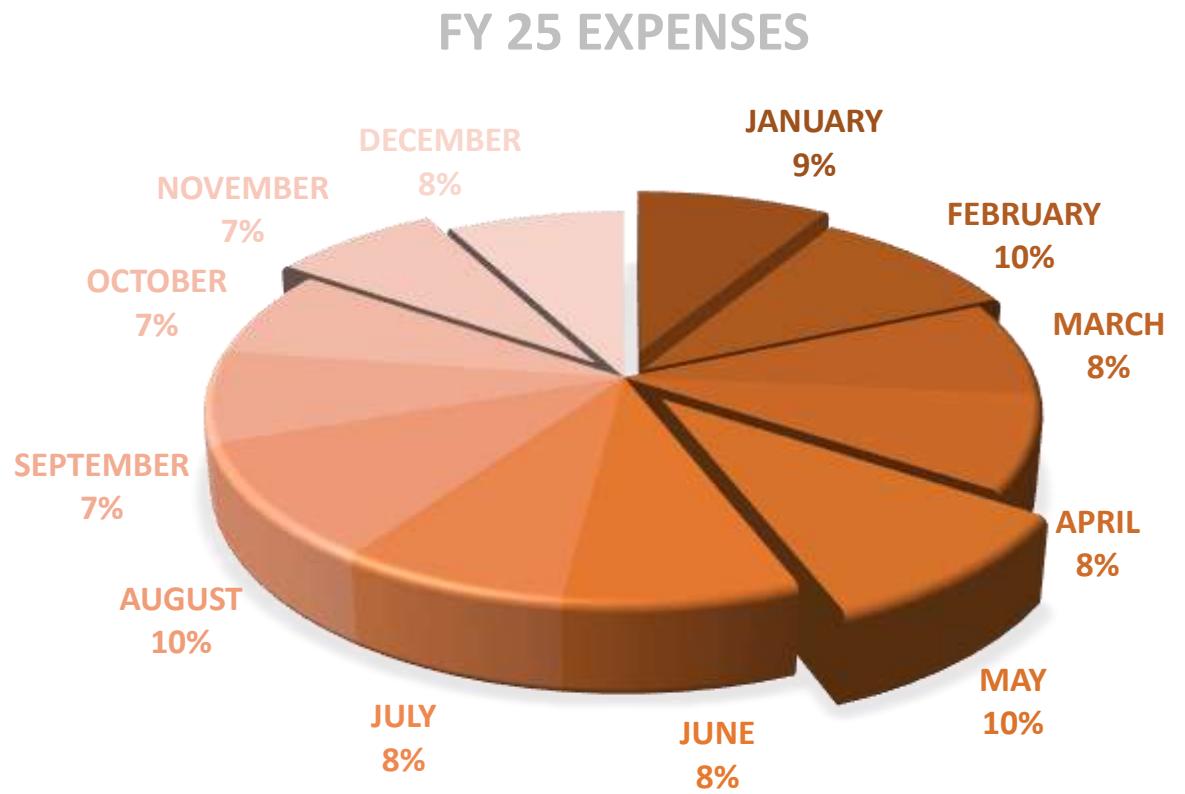
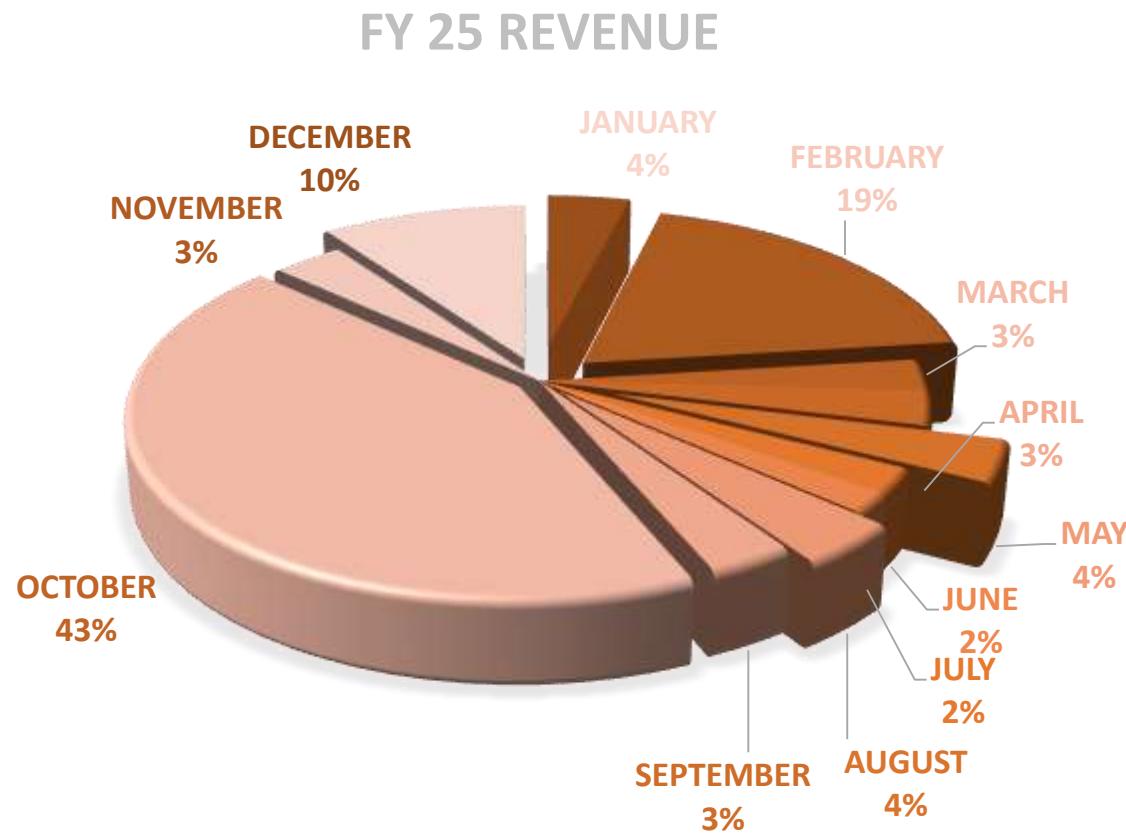
GENERAL FUND															
BEGINNING FUND BALANCE															
Revenue	Category	Budget	Actual January	Actual February	Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Actual October	Actual November	Actual December	Actual YTD
31 Taxes		\$15,298,000	\$585,444.94	\$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	CURRENT YTD	CURRENT BUDGET	VARIANCE CURRENT YEAR	PRIOR MONTH	PRIOR YTD	PRIOR
ACTUALS	ACTUALS	BUDGET		ACTUALS	ACTUAL	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



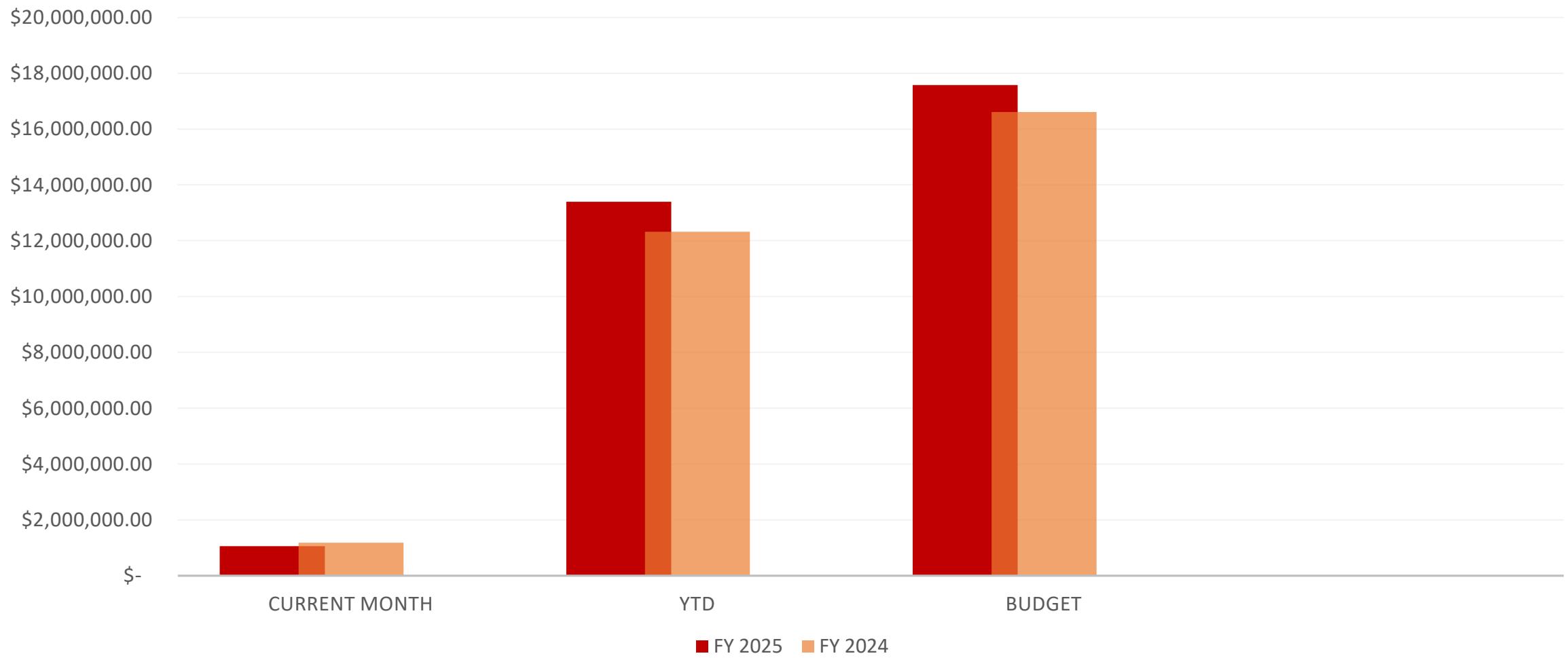
FY 2024 REVENUE



FY 2025 VS FY 2024 EXPENDITURES

GF 100	EXPENDITURES	Dec-25		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
		CURRENT MONTH ACTUALS	FY 2025 CURRENT YTD ACTUALS						
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	

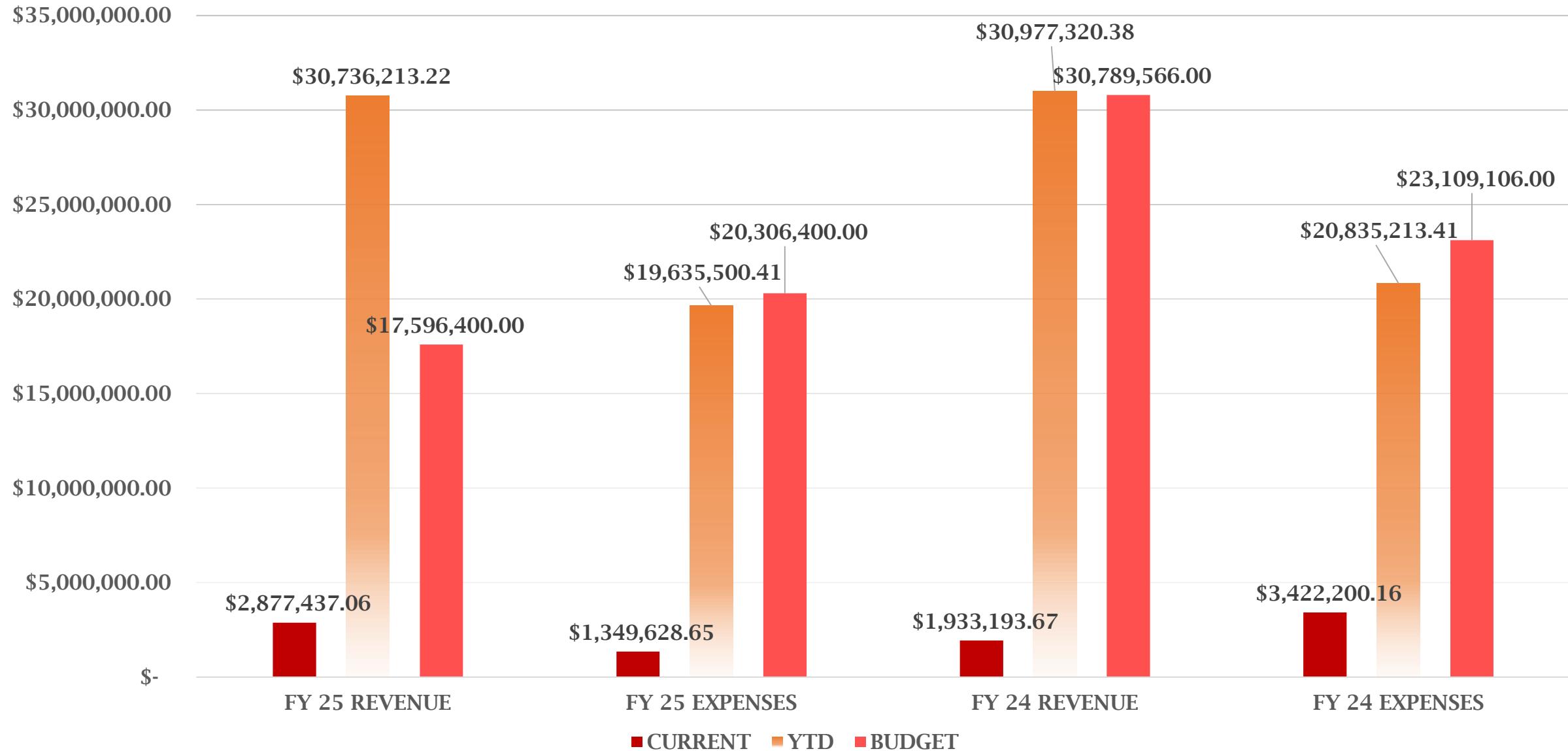
FY 25 VS FY 24 EXPENSES



FY25 VS FY24 REV AND EXP BY FUND

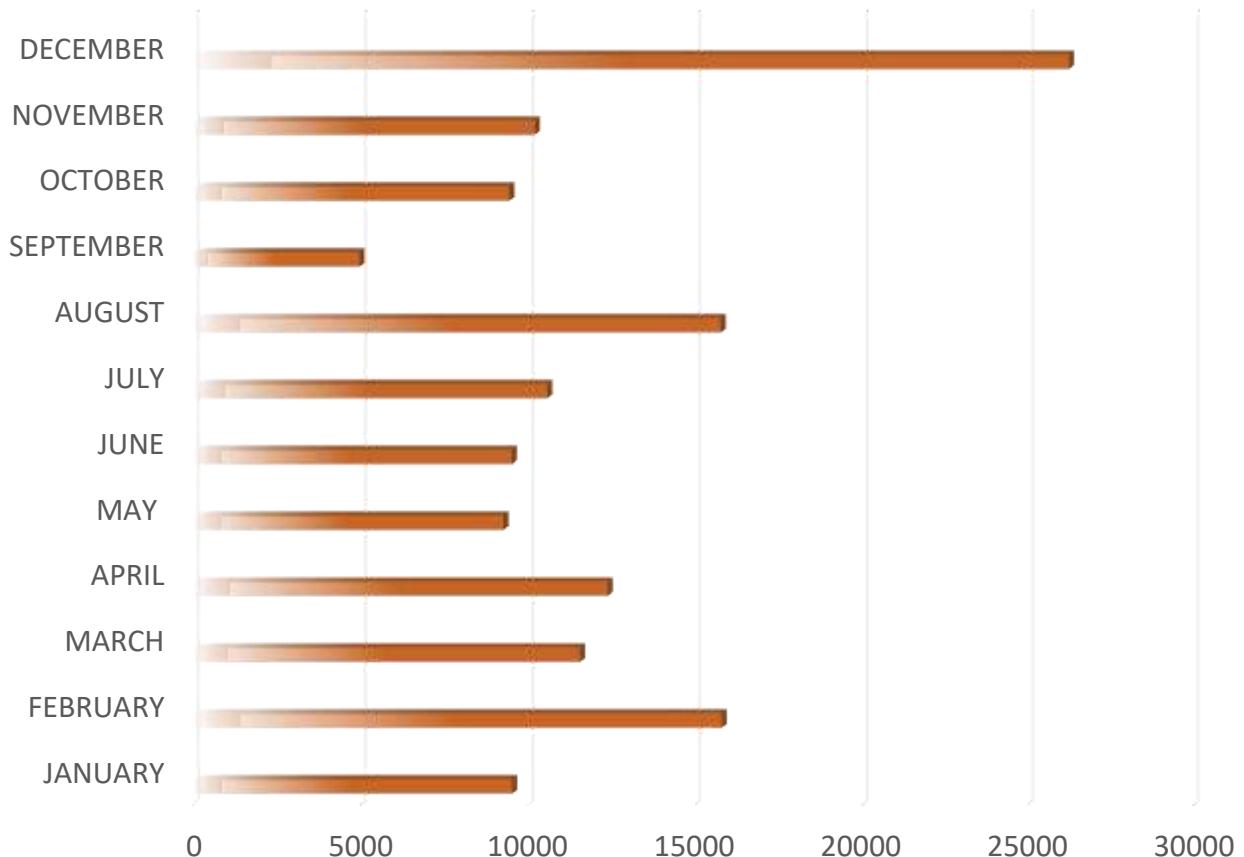
ACCOUNT DESCRIPTION	Dec-25 CURRENT MONTH ACTUALS	FY 2025 CURRENT YTD ACTUALS	FY 2025 CURRENT BUDGET	BUDGET TO ACTUAL VARIANCE CURRENT YEAR	Dec-24 PRIOR MONTH ACTUALS	FY 2024 PRIOR YTD ACTUAL	FY 2024 PRIOR BUDGET
100 - GENERAL FUND	1,841,051.53	18,703,481.02	17,596,400.00	(1,107,081.02)	723,451.18	18,237,066.18	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



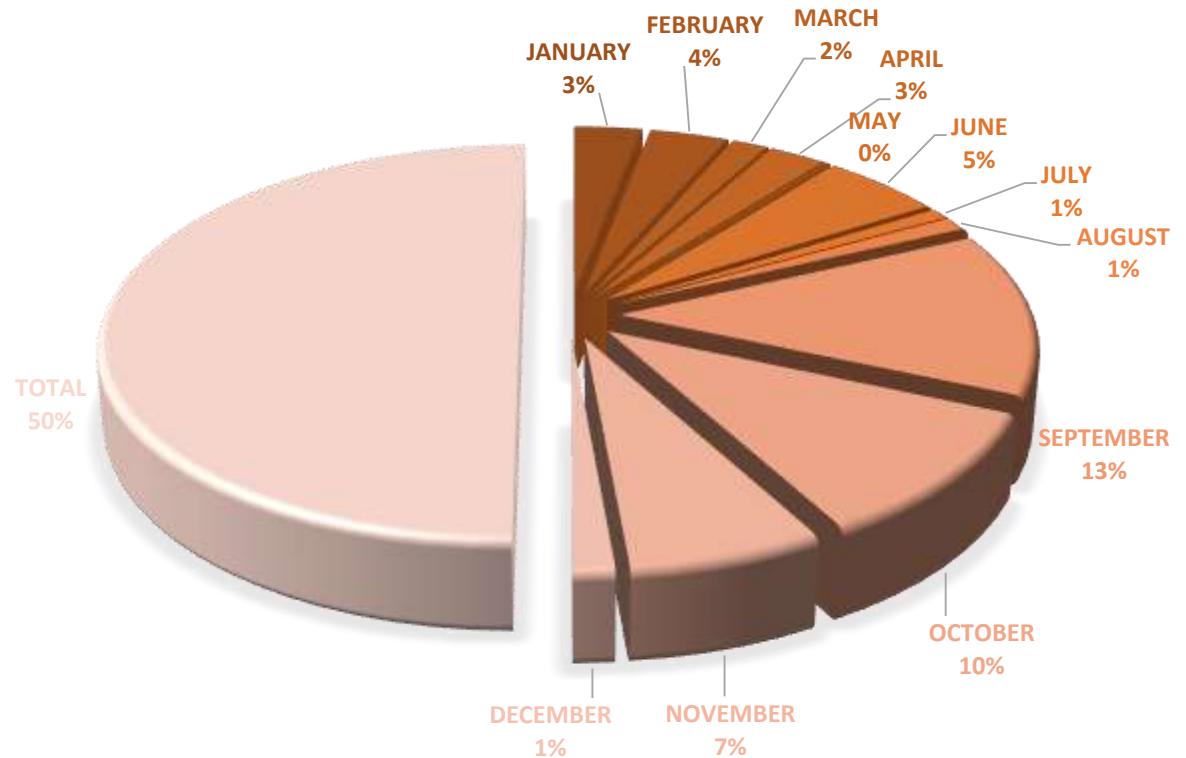
FY 25 CAPITAL EXPENDITURES

<u>Project</u>	<u>Adopted Budget</u>
TRANSPORTATOON PROJECTS	
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
Transportation Total	\$ 1,890,000.00
INTERSECTION IMPROVEMENTS	
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
PEDESTRIAN CROSSING IMPROVEMENT	
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
Pedestrian Total	\$ 350,000.00
TRANSPORTAION IMPROVEMENTS	
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

PARKS IMPROVEMENT	
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 Irrig 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

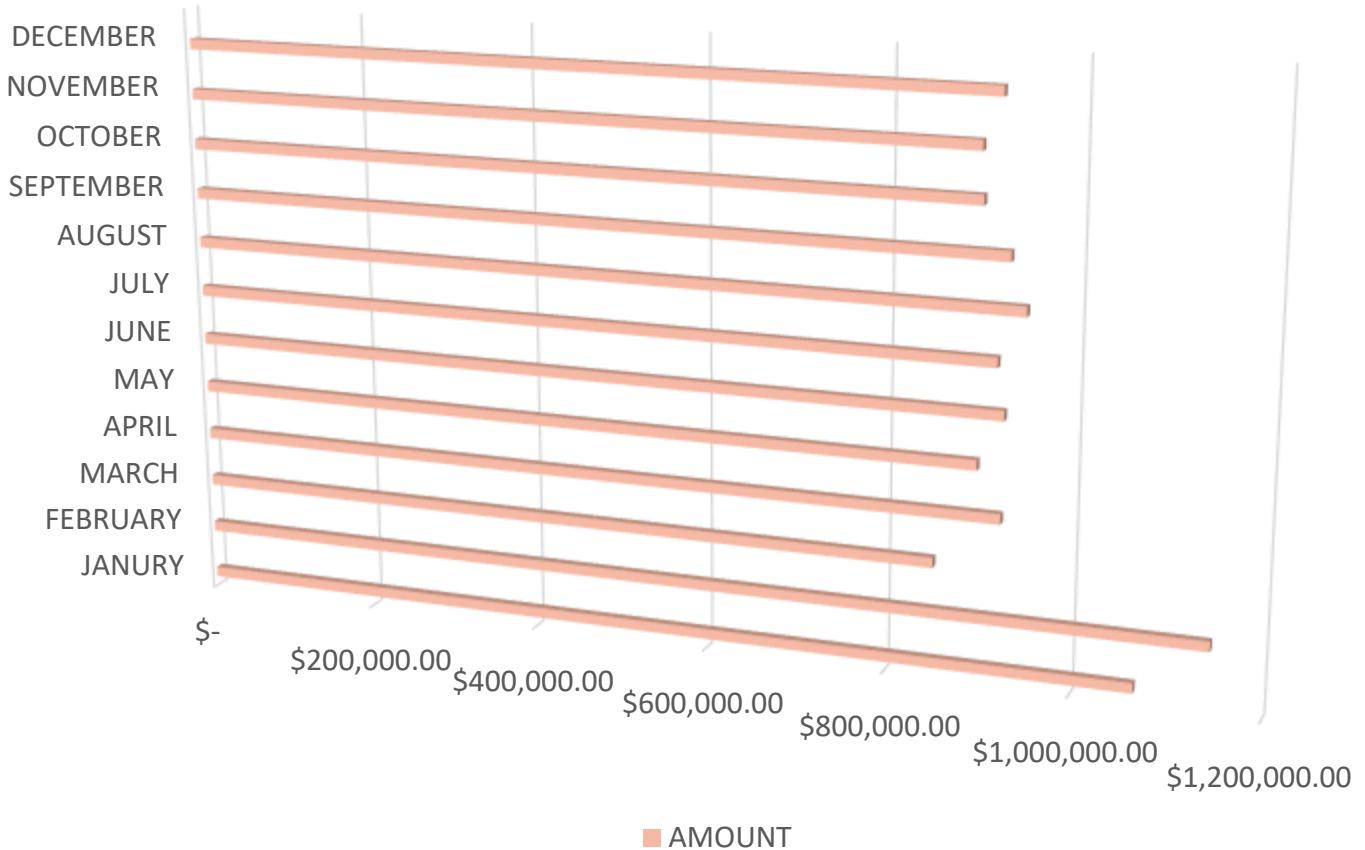
FY 25 SPLOST I EXPENDITURES

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

