City of Stone Mountain, Georgia
Budget Expenditure Analysis

As of August 31, 2026

August Budget Analysis - 8 months elapsed (66.67%)

REVENUE SUMMARY	ORIGINAL BUDGET	AMENDED BUDGET	2026 YTD	% OF BUDGET	REMAINING BALANCE
TAXES	$5,910,372.00	$5,740,040.00	$887,613.60	15.46%	$4,852,426.40
LICENSES & PERMITS	$154,919.00	$149,600.00	$126,110.72	84.30%	$23,489.28
INTERGOVERNMENTAL REVENUES	$107,000.00	$0.00	$0.00	0.00%	$0.00
CHARGES FOR SERVICE	$12,400.00	$14,550.00	$10,655.00	73.23%	$3,895.00
FINES & FORFEITURES	$430,000.00	$400,000.00	$254,568.42	63.64%	$145,431.58
INVESTMENT INCOME	$75,000.00	$15,000.00	$0.00	0.00%	$15,000.00
CONTRIBUTIONS-PRIV SRCS	$0.00	$140.00	$140.00	100.00%	$0.00
MISCELLANEOUS REVENUE	$40,500.00	$2,500.00	$232.67	9.31%	$2,267.33
OTHER FINANCING SOURCES	$5,000.00	$15,000.00	$1,100.00	7.33%	$13,900.00
TOTAL REVENUES	$6,735,191.00	$6,336,830.00	$1,280,420.41	20.21%	$5,056,409.59

Revenue collections are not expected to track evenly with the 66.67% elapsed-year benchmark because major property tax collections occur later in the year.

City of Stone Mountain, Georgia
Budget Expenditure Analysis

As of August 31, 2026

Expenditure Summary - Straight-line benchmark: 66.67%

EXPENDITURE SUMMARY	ORIGINAL BUDGET	AMENDED BUDGET	2026 YTD	ENCUMBERED	% OF BUDGET	REMAINING BALANCE	VARIANCE INFORMATION
TOTAL CC Post 4	$20,618.00	$20,618.00	$7,557.89	$0.00	36.66%	$13,060.11	
TOTAL CC Post 6	$20,618.00	$20,618.00	$6,071.50	$0.00	29.45%	$14,546.50	
TOTAL Mayor	$38,036.00	$38,036.00	$20,490.38	$0.00	53.87%	$17,545.62	Finance met with Paycom regarding payroll departmental allocations. Discrepancies affecting Mayor and Council departmental allocations were identified. Paycom allocations have been corrected prospectively, and Finance will prepare manual journal entries, supported by payroll detail, to correct year-to-date departmental allocations.
TOTAL CC Post 3	$20,618.00	$20,618.00	$12,630.70	$0.00	61.26%	$7,987.30	
TOTAL CC Post 5	$20,618.00	$20,618.00	$9,448.50	$0.00	45.83%	$11,169.50	
TOTAL CC Post 2	$20,618.00	$20,618.00	$11,365.25	$0.00	55.12%	$9,252.75	
TOTAL CC Post 1	$20,618.00	$20,618.00	$9,286.30	$0.00	45.04%	$11,331.70	
TOTAL Administration	$1,500,741.00	$1,208,263.00	$794,642.61	$4,147.68	66.11%	$409,472.71	Overall just below the 66.67% benchmark at 66.11%. Purchased/contracted services are 172.05%, driven primarily by Professional Services (596.33%) and Building Inspection (129.43%). Supplies are 95.40%. Department within 66.67 straight line benchmark
TOTAL Buildings	$107,700.00	$107,700.00	$68,921.18	$65.60	64.05%	$38,713.22	Overall below benchmark at 64.05%. Supplies are 75.25%; continue monitoring utilities/building-related costs.
TOTAL General Government	$975,070.00	$850,149.00	$553,531.84	$0.00	65.11%	$296,617.16	Overall below benchmark at 65.11%. Personal Services & Benefits are 114.99%, driven by retirement postings of $129,024 YTD. Other Costs are 60.35%.
TOTAL Court	$322,771.00	$322,771.00	$197,708.67	$61.74	61.27%	$125,000.59	Overall below benchmark at 61.27%. Other Costs are 179.83% of budget and should be monitored.

Percent of budget and remaining balance include encumbrances. Source: August 31, 2026 Revenue & Expense Report (Unaudited).

City of Stone Mountain, Georgia
Budget Expenditure Analysis

As of August 31, 2026

Expenditure Summary - Straight-line benchmark: 66.67%

EXPENDITURE SUMMARY	ORIGINAL BUDGET	AMENDED BUDGET	2026 YTD	ENCUMBERED	% OF BUDGET	REMAINING BALANCE	VARIANCE INFORMATION
TOTAL Public Safety	$2,693,045.00	$2,669,560.00	$1,924,472.64	$15,693.88	72.68%	$729,393.48	Above benchmark at 72.68%. Personal Services & Benefits are 75.01%: Overtime 237.04%, Group Health 118.53%, STD 526.20%, and Workers Comp 91.75%. Purchased/Contracted Services are 80.92% JE needed for Personal Services - Overstated PS and understated PW
TOTAL Public Works	$826,196.00	$890,555.00	$470,541.43	$455.00	52.89%	$419,558.57	. Overall below benchmark at 52.89%. Supplies are 86.59% and Capital Outlay 64.85%; monitor while total department remains within pace. JE needed for Personal Services - Overstated PS and understated PW
TOTAL Parks	$20,200.00	$20,200.00	$9,927.76	$0.00	49.15%	$10,272.24	Overall below benchmark at 49.15%. Supplies of $3,001.53 and capital outlay of $454.14 are posted to categories with no budget.
TOTAL Debt Service	$127,724.00	$105,888.00	$105,611.03	$0.00	99.74%	$276.97	Annual debt payment has been substantially made (99.74%).
TOTAL EXPENDITURES	$6,735,191.00	$6,336,830.00	$4,202,207.68	$20,423.90	66.64%	$2,114,198.42	Overall expenditures plus encumbrances are 66.64%, approximately 0.03 percentage points below the 66.67% straight-line benchmark.

Percent of budget and remaining balance include encumbrances. Source: August 31, 2026 Revenue & Expense Report (Unaudited).

CITY OF STONE MOUNTAIN, GEORGIA

FY2026 General Fund Expenditure Status

As of August 31, 2026



EXPENDED + ENCUMBERED

$4,222,632

66.6% of amended budget

REMAINING BUDGET

$2,114,198

33.4% of amended budget

Annual amended budget: $6,336,830

Source: August 31, 2026 Revenue & Expense Report

City of Stone Mountain, Georgia
Budget Expenditure Analysis

As of August 31, 2026

Restricted / Capital Funding Balances

FUND / SOURCE	MOST RECENT BALANCE AVAILABLE	BALANCE DATE / BASIS
SPLOST I	$290,406.64	August 31, 2026
SPLOST II	$973,823.05	August 31, 2026
SMALL CITY IGA	$2,000,000.00	August 31, 2026