



Agenda Item

Meeting Date: November 5, 2025

SUBJECT: FY 2026 Budget Adoption Ordinance

Item: Action Item
Department: City Manager
Presented By: City Manager

Summary: Budget Ordinance FY2026

An ordinance to adopt the Fiscal Year 2026 Budget for each fund of the city of Stone Mountain Georgia, appropriating the amounts shown in each budget as expenditures; and adopting the anticipated revenues for each fund, prohibiting expenditures to exceed the appropriations for each fund and prohibiting expenditures to exceed actual funding available for each fund.

Resource Impact:

Upon Adoption, provides funding for the City of Stone Mountain's ensuing Fiscal Year beginning January 1, 2026 through December 31, 2026.

Attachments/Exhibits: Exhibit A

Requested Action: Staff recommends adoption of the attached ordinance

STATE OF GEORGIA

COUNTY OF DEKALB

Ordinance 2025-10

CITY OF STONE MOUNTAIN

AN ORDINANCE TO ADOPT THE FISCAL YEAR 2026 BUDGET FOR EACH FUND OF THE CITY OF STONE MOUNTAIN, GEORGIA, APPROPRIATING THE AMOUNTS SHOWN IN EACH BUDGET AS EXPENDITURES, ADOPTING

THE ANTICIPATED REVENUES FOR EACH FUND, PROHIBITING EXPENDITURES TO EXCEED THE APPROPRIATIONS FOR EACH FUND AND PROHIBITING EXPENDITURES TO EXCEED ACTUAL FUNDING AVAILABLE FOR EACH FUND

WHEREAS, a proposed Budget for each of the various funds of the City has been presented to the City Council by the Mayor; and

WHEREAS, appropriately advertised public hearings have been held on the proposed Budget, as required by State law and City Charter; and

WHEREAS, the City Council has reviewed the proposed Budget and has made certain adjustments to both funding sources and appropriations; and

WHEREAS, each of the funds has a balanced Budget, such that anticipated funding sources equal or exceed proposed expenditures; and

WHEREAS, the Mayor and City Council intend to adopt an annual Operating Budget for the Fiscal Year 2026.

NOW, THEREFORE BE IT ORDAINED that the Operating Budget, shown as "Exhibit A" attached hereto and by this reference made a part of this Ordinance, shall be the City of STONE MOUNTAIN's Fiscal Year 2026 Operating Budget; and

BE IT FURTHER ORDAINED that this Budget be and is hereby approved and that the anticipated revenues presented for each fund are adopted in the amounts shown and that the amounts shown for each fund as proposed expenditures are hereby appropriated to the departments named in each fund; and

STATE OF GEORGIA

COUNTY OF DEKALB

Ordinance 2025-10

CITY OF STONE MOUNTAIN

BE IT FURTHER ORDAINED that any increase or decrease in appropriations or revenues of any fund or for any department or the establishment of capital projects shall require approval of the Mayor and Council; and

BE IT FURTHER ORDAINED that Mayor and Council further approve the reappropriation of all approved capital projects, parks bond projects, grant funding that is unspent or uncollected and available as of November 15, 2025; and

BE IT FURTHER ORDAINED that, as provided in Section 6.26-6.29 of the City Charter, such revisions to the Budget may be made by majority vote of the Mayor and Council at any regular, special or emergency meeting; and

BE IT FURTHER ORDAINED that the expenditures shall not exceed the appropriations authorized by this Budget or amendments thereto and that expenditures for the fiscal year shall not exceed actual funding available; and

BE IT FURTHER ORDAINED that the City Manager or her designee may promulgate all necessary internal rules, regulations and policies to ensure compliance with this Budget Ordinance.

**SO ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF
STONE MOUNTAIN, GEORGIA, this 5th day of November 2025.**

Approved:

Dr. Beverly Jones, Mayor

Attest:

Approved as to Form:

Shavala Ames, City Clerk

Angelia Couch, City Attorney

01 -GENERAL FUND SOURCES OF FUNDS		REVENUES									
ACCOUNT/CATEGORIES		FY 2023		FY 2024		FY 2025		FY 2025		Proposed	
TAXES		Actual		Actual		Original		Current		Budget	
						Budget		Budget		FY 2026	
01.3000.31.1100	Real Property CY- Reven	\$	2,653,607	\$	3,337,316	\$	3,626,674	\$	3,626,674	\$	4,102,672
01.3000.31.1101	Homeowners Tax Relief G	\$	-	\$	309,567	\$	-	\$	-		
01.3000.31.1105	Blight Tax Revenue- RES	\$	6,507	\$	6,507	\$	-	\$	-	\$	5,000
01.3000.31.1110	Utilities Tax CY- Revenue	\$	125,405	\$	211,631	\$	130,000	\$	130,000	\$	215,000
01.3000.31.1177	Sanitation Franchise	\$	3	\$	59	\$	-	\$	-		
01.3000.31.1200	Real Property Prior Yea	\$	164,067	\$	111,168	\$	206,000	\$	206,000	\$	150,000
01.3000.31.1210	Utilities Prior Year	\$	-	\$	8,405	\$	-	\$	-	\$	5,000
01.3000.31.1310	Motor Vehicle TAVT	\$	70,574	\$	168,723	\$	45,707	\$	45,707	\$	175,000
01.3000.31.1311	Commercial Vehicle AAVT	\$	-	\$	-	\$	-	\$	-		
01.3000.31.1320	Mobile Home Current Yea	\$	-	\$	32	\$	-	\$	-		
01.3000.31.1340	Intangibles	\$	34,588	\$	24,094	\$	66,950	\$	66,950	\$	50,000
01.3000.31.1350	Railroad Equip Ad Valor	\$	-	\$	-	\$	-	\$	-		
01.3000.31.1600	Real Estate Transfer	\$	15,250	\$	9,907	\$	77,250	\$	77,250	\$	75,000
01.3000.31.1710	Electric Franchise	\$	181,602	\$	196,692	\$	187,460	\$	187,460	\$	230,000
01.3000.31.1730	Gas Franchise	\$	42,064	\$	45,287	\$	43,260	\$	43,260	\$	45,000
01.3000.31.1750	Television Cable Franch	\$	43,583	\$	32,691	\$	51,500	\$	51,500	\$	35,000
01.3000.31.1760	Telephone Franchise	\$	1,897	\$	1,032	\$	5,150	\$	5,150	\$	1,500
01.3000.31.3300	HOST Tax	\$	-	\$	-	\$	-	\$	-		
01.3000.31.4200	Beer & Wine Tax	\$	25,906	\$	16,822	\$	24,626	\$	24,626	\$	20,000
01.3000.31.4300	Mixed Drink Tax	\$	14,049	\$	10,189	\$	12,360	\$	12,360	\$	12,500
01.3000.31.4900	Motor Vehicle Sales Tax	\$	130,949	\$	-	\$	154,500	\$	154,500	\$	-
01.3000.31.4901	Energy Excise Tax	\$	938	\$	2,440	\$	1,545	\$	1,545	\$	2,500
01.3000.31.6100	Business & Occupation Tax	\$	34,226	\$	40,472	\$	32,960	\$	32,960	\$	35,000
01.3000.31.6200	Insurance Premium	\$	595,191	\$	639,996	\$	489,250	\$	489,250	\$	650,000
01.3000.31.6300	Financial Institution Tax	\$	2,449	\$	4,390	\$	2,575	\$	2,575	\$	4,200
01.3000.31.6400	Business Property Tax	\$	79,351	\$	75,947	\$	85,000	\$	85,000	\$	76,000
01.3000.31.6500	Business Property Tax - Prior Yr.	\$	(5,116)	\$	150	\$	-	\$	-	\$	1,000
01.3000.31.9110	Real Property Pen & Int	\$	23,204	\$	31,055	\$	17,510	\$	17,510	\$	20,000
01.3000.31.9120	Personal Property Pen &	\$	-	\$	(1)	\$	-	\$	-	\$	-

01.3000.31.9200	SALES TAX	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.31.9300	DISTRIBUTION	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.31.9500	Business Occupational Tax	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.31.9600	Pen	\$	-	\$	-	\$	-	\$	-	\$	-
	FIFA	\$	-	\$	-	\$	-	\$	-	\$	-
	Levy Fee	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL TAXES		\$	4,240,294	\$	5,284,571	\$	5,260,277	\$	5,260,277	\$	5,910,372

LICENSES & PERMITS

01.3000.32.1110	Beer & Wine Licenses	\$	3,550	\$	4,613	\$	5,665	\$	5,665	\$	5,000
01.3000.32.1111	Beer Garden Permit	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.32.1130	Liquor, Beer & Wine Lic	\$	14,400	\$	18,950	\$	14,935	\$	14,935	\$	17,000
01.3000.32.1220	Insurance License	\$	13,650	\$	22,125	\$	23,690	\$	23,690	\$	20,000
01.3000.32.1290	Peddlers Solicitor Perm	\$	150	\$	25	\$	-	\$	-	\$	-
01.3000.32.2210	Zoning & Land Use	\$	160	\$	160	\$	515	\$	515	\$	500
01.3000.32.2211	Special Use Permit	\$	200	\$	2,050	\$	515	\$	515	\$	1,000
01.3000.32.2230	Sign Permits	\$	425	\$	735	\$	412	\$	412	\$	700
01.3000.32.2240	Display Permit	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.32.2245	Assembly Permit	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.32.2250	Parade Permit	\$	250	\$	-	\$	258	\$	258	\$	250
01.3000.32.2260	Film Permit	\$	-	\$	7,400	\$	1,545	\$	1,545	\$	2,000
01.3000.32.2270	Golf Cart Permit	\$	30	\$	-	\$	206	\$	206	\$	250
01.3000.32.2500	Variance	\$	2,075	\$	1,800	\$	2,163	\$	2,163	\$	2,000
01.3000.32.2901	Registry of Foreclosed	\$	245	\$	525	\$	-	\$	-	\$	300
01.3000.32.2902	Registry of Vacant Prop	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.32.3100	Building Structure Perm	\$	72,567	\$	113,072	\$	72,100	\$	72,100	\$	104,819
01.3000.32.3200	Land Disturbance Permit	\$	-	\$	142	\$	-	\$	-	\$	-
01.3000.32.3300	Tree Permits	\$	-	\$	-	\$	-	\$	-	\$	100
01.3000.32.9000	Other	\$	63,179	\$	1,185	\$	-	\$	-	\$	1,000
01.3000.32.9302	Yard Sale Permits	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL LICENSES & PERMITS		\$	170,881	\$	172,782	\$	122,004	\$	122,004	\$	154,919

INTERGOVERNMENTAL REVENUES

01.3000.33.1210	DOJ VEST PROGRAM	\$	-	\$	-	\$	-	\$	-	\$	47,000
01.3000.33.4150	GA TOURISM GRANT	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.33.4210	LOCAL MAINT IMPRVMT GRA	\$	-	\$	-	\$	64,173	\$	64,173	\$	50,000

01.3000.33.4230	DeKalb County Grant	\$	-	\$	-	\$	10,300	\$	10,300	\$	10,000
01.3000.33.6001	ARC-LCI GRANT - LOCAL	\$	-	\$	15,120	\$	-	\$	-	\$	-
01.3000.33.6002	DeKalb County School Sy	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.33.9000	OTHER - Gov't Funds	\$	-	\$	-	\$	-	\$	-	\$	-
TOTAL INTERGOVERNMENTAL REVENUES		\$	-	\$	15,120	\$	74,473	\$	74,473	\$	107,000
CHARGES FOR SERVICES											
01.3000.34.1100	Court Costs, Fees, Char	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.34.1390	Other-Planning & Development	\$	-	\$	300	\$	-	\$	-	\$	-
01.3000.34.1400	Printing & Duplicating	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.34.1700	Occupation & Tax Admin	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.34.1900	Other	\$	275	\$	75	\$	-	\$	-	\$	-
01.3000.34.1910	Election Qualifying Fee	\$	1,296	\$	-	\$	-	\$	-	\$	1,300
01.3000.34.2120	Accident Report	\$	1,890	\$	1,840	\$	2,060	\$	2,060	\$	2,000
01.3000.34.2130	Impounds	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.34.6410	Background Check Fees	\$	2,865	\$	2,420	\$	5,150	\$	5,150	\$	5,000
01.3000.34.7510	Medlock Park Rental	\$	75	\$	2,100	\$	515	\$	515	\$	550
01.3000.34.7520	McCurdy Park Rental	\$	-	\$	50	\$	515	\$	515	\$	550
01.3000.34.7530	Leila Mason Park Rental	\$	500	\$	569	\$	515	\$	515	\$	550
01.3000.34.7540	Rock Gym Rental	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.34.7550	STREETSCAPE PHASE I	\$	-	\$	-	\$	515	\$	515	\$	-
01.3000.34.7560	COMMUNITY GARDEN RENTAL	\$	3,089	\$	1,720	\$	3,193	\$	3,193	\$	1,500
01.3000.34.9300	Bad Check Fees	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.34.9400	Notary Fees	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.34.9500	Copy Fees Other	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.34.9510	Open Record Request	\$	301	\$	545	\$	258	\$	258	\$	200
01.3000.34.9600	Certificate of Appropriation	\$	280	\$	1,640	\$	258	\$	258	\$	500
01.3000.34.9601	Certificate of Completion	\$	-	\$	-	\$	-	\$	-	\$	-
01.3000.34.9700	Fax Fee	\$	-	\$	25	\$	-	\$	-	\$	-
01.3000.34.9900	Other	\$	105	\$	520	\$	258	\$	258	\$	250
TOTAL CHARGES FOR SERVICES		\$	10,676	\$	11,804	\$	13,237	\$	13,237	\$	12,400
FINES & FORFEITURES											
01.3000.35.1170	Municipal Fees	\$	346,992	\$	381,897	\$	412,000	\$	412,000	\$	430,000
01.3000.35.1900	Other Fines	\$	-	\$	-	\$	-	\$	-	\$	-

01 -GENERAL FUND

USE OF FUNDS

USE OF FUNDS DEPARTMENT	PROPOSED EXPENDITURES		FY 2023		FY 2024	FY 2025		FY 2025	Proposed
	Department Description	Actual	Actual	Actual	Original	Current	Budget	Budget	
5012	Freeman	\$9,320		\$15,813	\$19,848		\$19,848		\$20,618
5013	Crowe	\$7,256		\$14,901	\$19,848		\$19,848		\$20,618
5017	Jones	\$25,150		\$34,954	\$37,966		\$37,966		\$38,036
5063	Smith	\$0		\$16,971	\$19,848		\$19,848		\$20,618
5026	Bryant	\$5,726		\$16,336	\$19,848		\$19,848		\$20,618
5062	Bass	\$0		\$15,460	\$19,848		\$19,848		\$20,618
5061	Marianos	\$0		\$16,818	\$19,848		\$19,848		\$20,618
5030	Administration	\$1,051,852		\$1,153,989	\$1,421,601		\$1,421,601		\$1,781,844
5031	Buildings	\$144,106		\$111,152	\$127,950		\$127,950		\$107,700
5032	General Government	\$449,578		\$764,232	\$860,261		\$860,261		\$975,070
5035	Court	\$290,260		\$287,859	\$354,430		\$354,430		\$343,729
5040	Public Safety	\$1,697,060		\$2,008,935	\$1,972,708		\$2,114,215		\$2,492,182
5050	Public Works	\$424,531		\$571,986	\$867,091		\$886,206		\$724,998
5060	Parks	\$154,194		\$47,386	\$24,200		\$24,200		\$20,200
5080	Debt Service	\$204,408		\$161,977	\$200,986		\$200,986		\$127,724
TOTALS:		\$4,463,441		\$5,238,769	\$5,986,281		\$6,146,903		\$6,735,191

08 -STORM WATER BUDGET SUMMARY

Charges for Services

TOTAL REVENUES

Stormwater

TOTAL EXPENDITURES

REVENUE
SUMMARY
14

TOTAL REVENUES

SPLIST II

TOTAL EXPENDITURES

REVENUE SUMMARY 02	02-VISITORS CENTER BUDGET SUMMARY				FY 2025 Original <u>Budget</u>	FY 2025 Current <u>Budget</u>	Proposed Budget FY 2026
	FY 2024 Actual						
	\$ -	\$	171,075	\$	171,075	\$	299,904
	<u>\$ -</u>	<u>\$</u>	<u>171,075</u>	<u>\$</u>	<u>171,075</u>	<u>\$</u>	<u>299,904</u>
	\$ 88,968	\$	171,075	\$	171,075	\$	299,904
	<u>\$ 88,968</u>	<u>\$</u>	<u>171,075</u>	<u>\$</u>	<u>171,075</u>	<u>\$</u>	<u>299,904</u>
EXPENDITURE SUMMARY 06	06-POLICE ASSET FORFEITURE BUDGET SUMMARY				FY 2025 Original <u>Budget</u>	FY 2025 Current <u>Budget</u>	Proposed Budget FY 2026
	FY 2024 Actual						
	\$ -	\$	500	\$	500	\$	500
	<u>\$ -</u>	<u>\$</u>	<u>500</u>	<u>\$</u>	<u>500</u>	<u>\$</u>	<u>500</u>
	\$ -	\$	500	\$	500	\$	500
	<u>\$ -</u>	<u>\$</u>	<u>500</u>	<u>\$</u>	<u>500</u>	<u>\$</u>	<u>500</u>

03 -CEMETERY		FY 2024	Original	Current	Budget
BUDGET SUMMARY		Actual	Budget	Budget	FY 2026
REVENUE SUMMARY 03	Non-Departmental	\$ -	500	500	\$ -
	TOTAL REVENUES	\$ -	500	500	\$ -
EXPENDITURE SUMMARY 03	Cemetery	\$ -	500	500	\$ -
	TOTAL EXPENDITURES	\$ -	500	500	\$ -

SPECIAL FUND BUDGET SUMMARY

20- DOWNTOWN DEV. AUTHORITY		FY 2024 Actual	FY 2025 Original Budget	FY 2025 Current Budget	Proposed Budget FY 2026
REVENUES					
20	INTERFUND TR FROM GF	\$ 97,621	\$ 175,750	\$ 175,750	\$ 214,000
EXPENDITURES					
20	DOWNTOWN DEVELOPMENT	\$ 180,237	\$ 175,750	\$ 175,750	\$ 214,000
TOTAL SPECIAL FUND		\$ 180,237	\$ 175,750	\$ 175,750	\$ 214,000