FY2027 DRAFT PROPOSED BUDGET

General Fund Financial Plan



Department requests • Budget development • October 2026

The annual budget is a financial and policy plan

- Establish annual spending authority for essential municipal services
- Evaluate projected revenue against operational and capital requests
- Identify existing commitments separately from new investments
- Balance the final budget before adoption under Georgia budget law

FY2027 working General Fund budget

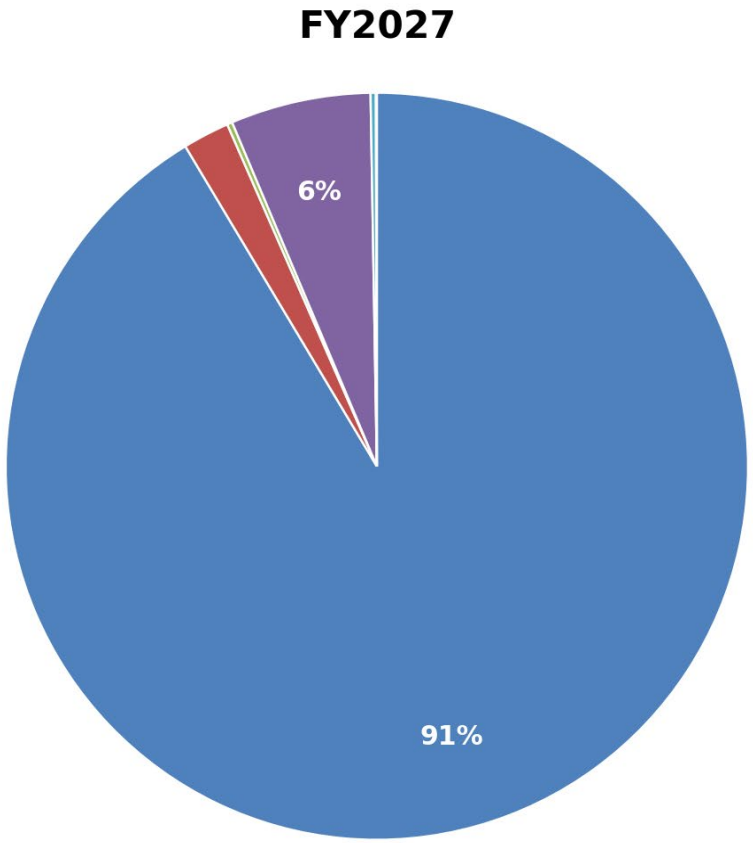
Current departmental requests • Before City Manager and Council adjustments

Estimated revenue	**$6,551,730**
Working expenditures	**$7,006,661**
Gap requiring resolution	**$454,931**

The working requests are not an adopted or balanced FY2027 budget.

FY2027 revenue by source

Working estimate: $6,551,730



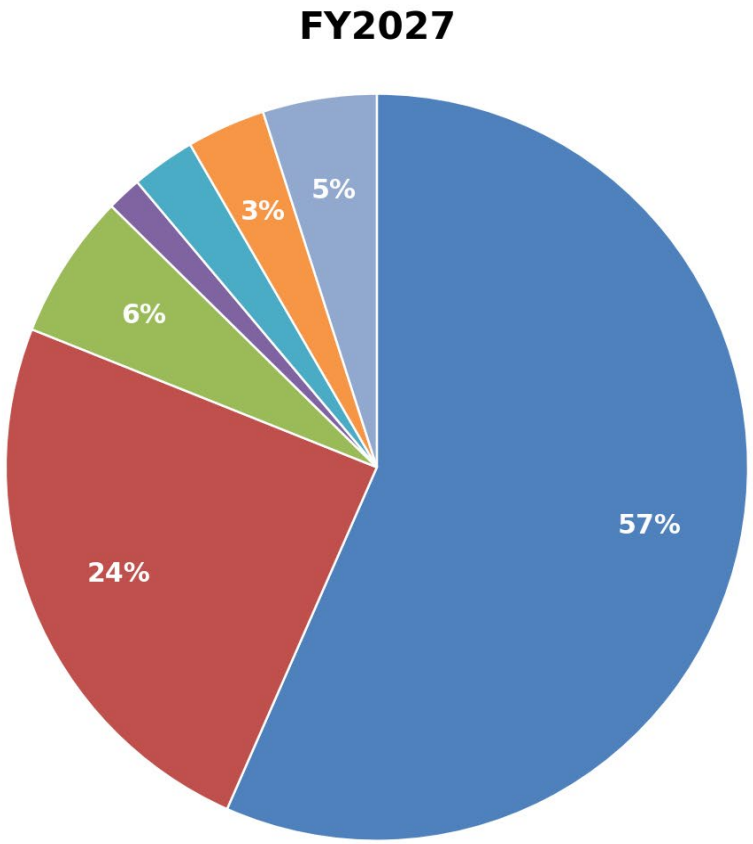
Taxes	**91.4%**
Licenses & permits	**2.0%**
Charges for services	**0.2%**
Fines & forfeitures	**6.1%**
Investment income	**0.2%**
Other / miscellaneous	**0.0%**

Where the General Fund revenue comes from

Revenue category	FY2027 working	Share
Taxes	$5,986,330	91.4%
Licenses & permits	$132,900	2.0%
Intergovernmental	$0	0.0%
Charges for services	$14,800	0.2%
Fines & forfeitures	$400,000	6.1%
Investment income	$15,000	0.2%
Other / miscellaneous	$2,700	0.0%
TOTAL	$6,551,730	100.0%

FY2027 proposed cost composition

All General Fund requests: $7,006,661



Personnel & benefits	**56.6%**
Purchased & contractual	**24.4%**
Supplies	**6.3%**
Debt service	**1.5%**
Enterprise vehicle leases	**2.8%**
Capital outlay	**3.4%**
Other / transfers	**5.0%**

Personnel and services account for most spending

56.6%

Personnel and benefits

24.4%

Purchased and contractual services

Combined: $5,676,637 • 81.0% of General Fund expenditures

These are largely recurring commitments tied to people, contracts, and service delivery. Significant changes require deliberate operational decisions.

General Fund spending by type

Expenditure group	FY2027 working	Share
Personnel & benefits	$3,966,586	56.6%
Purchased & contractual	$1,710,050	24.4%
Supplies	$441,681	6.3%
Debt service	$105,611	1.5%
Enterprise vehicle leases	$194,993	2.8%
Capital outlay	$240,000	3.4%
Other / transfers	$347,740	5.0%
TOTAL	$7,006,661	100.0%

Largest FY2027 department and unit requests

Department / working request	FY2027 amount
Public Safety - 5040	$2,623,856
Public Works - 5050	$1,156,206
General Government - 5032	$890,976
Administration - 5030	$831,127
Community Development (request)	$387,049
City Clerk (request)	$245,638
Court - 5035	$233,118
Code Enforcement (request)	$187,730
Buildings - 5031	$117,500

FY2027 working departmental summary

These departmental totals include operating costs, existing financing obligations, and new capital requests.

Department	FY2027 request
CC Post 1 - 5061	$20,618
CC Post 2 - 5062	$20,618
CC Post 3 - 5063	$20,618
CC Post 4 - 5012	$20,618
CC Post 5 - 5026	$20,618
CC Post 6 - 5013	$20,618
Mayor - 5017	$38,342
Administration - 5030	$831,127
Buildings - 5031	$117,500

FY2027 working departmental summary (continued)

Department	FY2027 request
General Government - 5032	$890,976
City Clerk Request	$245,638
Community Development Request	$387,049
Court - 5035	$233,118
Code Enforcement Request	$187,730
Public Safety - 5040	$2,623,856
Public Works - 5050	$1,156,206
Parks - 5060	$65,800
Debt Service - 5080	$105,611

Personnel and benefits | proposed FY2027

$3,966,586

56.6% of the overall General Fund request

- Proposed 2% cost-of-living adjustment (COLA) plus 2% merit
- Combined 4% wage adjustment for eligible positions; not a 4% increase to all benefits
- Employer payroll costs and benefit changes are incorporated where budgeted
- Personnel figures exclude positions paid by separate City funds

Contract commitments drive a substantial share of spending

$1,710,050

24.4% of the General Fund request

- Review professional service agreements, vendor contracts, and renewals
- Distinguish one-time procurements from recurring annual commitments
- Confirm contract amounts and justification for material increases

New capital requests require General Fund resources

Working capital request schedule: $240,000

Department	Capital item	GF request
Administration	Computer	$1,500
Public Safety	Computer	$4,000
Public Safety	Others	$49,000
Public Works	Building	$25,000
Public Works	Computers	$2,500
Public Works	Equipment	$130,000
Parks	Site Improvement	$25,000
City Clerk	Computer	$2,000
Community Development	Computer	$1,000

What it means when capital is funded by the General Fund

- New GF-funded capital purchases compete with operating service needs
- An appropriation must be supported by GF revenues or lawfully available fund balance
- Some purchases may need capitalization review under City policy
- A capital request does not automatically qualify for SPLOST or other restricted funding
- Council can consider deferral, prioritization, or alternatives before approval

Enterprise lease obligations are not new vehicle requests

Department	Account	FY2027 commitment
Public Safety	01-5040-54-2200	$134,564
Public Works	01-5050-54-2200	$60,429
TOTAL		$194,993

These amounts remain in the General Fund spending total but are shown apart from proposed new capital outlay. Confirm the related principal/interest accounting treatment before adoption.

Council and management decisions ahead

- Resolve the current $454,931 difference between revenue and departmental requests
- Separate recurring operating needs, contractual commitments and new capital proposals
- Prioritize capital purchases using available General Fund resources
- Verify departmental personnel schedules and the 2% COLA + 2% merit assumption
- Document changes and present a financially balanced budget for adoption

From departmental requests to a proposed balanced budget

- Review department requests, staffing and funding priorities
- Reconcile budget classifications and revenue assumptions
- Finalize City Manager recommendations and capital funding choices
- Complete notice, hearing, and adoption requirements
- Carry approved decisions into the final operating budget

SOURCE: FY2027 Budget Master GF Consolidated and FY2027 Personal Services workbook; FY2026 visual format reference.

FY2027 operating requests • Department groups

BUDGETS TO BE PRESENTED BY SERVICE AREA

Public Safety / Code Enforcement	$2,811,586
Administration / General Govt / Debt	$1,827,714
Buildings / Public Works / Parks	$1,339,506
Community Development	$387,049
City Clerk	$245,638
Court	$233,118

These six groups do not include all General Fund organizational budget lines.

2026 Work Plan • FY2027 priorities for budget discussion

STRATEGIC OBJECTIVES & EXPECTED SERVICE OUTCOMES

Fiscal stewardship

Improve financial reporting, general ledger review, bank reconciliations and audit readiness

Modernization

Advance digital records and evaluate modern cloud-based financial systems

Governance and obligations

Support transparent administration and provide for existing debt obligations

Source: City of Stone Mountain 2026 Work Plan • Work Plan p. 29; debt service represents commitments rather than a separate published work-plan goal

FY2027 departmental requests by expenditure category

Expenditure classification	Administration	General Government	Debt Service	Group total
Personnel & benefits	$484,227.00	$193,536.00	—	**$677,763.00**
Purchased & contractual services	$335,000.00	$365,700.00	—	**$700,700.00**
Supplies	$10,400.00	$3,000.00	—	**$13,400.00**
Capital outlay	$1,500.00	—	—	**$1,500.00**
Other costs / transfers	—	$328,740.00	—	**$328,740.00**
Debt service	—	—	$105,611.00	**$105,611.00**
TOTAL FY2027 REQUEST	**$831,127.00**	**$890,976.00**	**$105,611.00**	**$1,827,714.00**

Departmental requests before management or Council reductions • Not adopted appropriations

2026 Work Plan • FY2027 priorities for budget discussion

STRATEGIC OBJECTIVES & EXPECTED SERVICE OUTCOMES

Legislative efficiency

Provide timely, accurate Council and public information

Organizational excellence

Promote certification, professional development and consistent governance practices

Records modernization

Strengthen digital recordkeeping and preserve institutional records

Source: City of Stone Mountain 2026 Work Plan • Work Plan p. 25

FY2027 departmental requests by expenditure category

Expenditure classification	City Clerk
Personnel & benefits	$187,198.32
Purchased & contractual services	$43,940.00
Supplies	$4,500.00
Capital outlay	$2,000.00
Other costs / transfers	$8,000.00
TOTAL FY2027 REQUEST	**$245,638.32**

Departmental requests before management or Council reductions • Not adopted appropriations

2026 Work Plan • FY2027 priorities for budget discussion

STRATEGIC OBJECTIVES & EXPECTED SERVICE OUTCOMES

Zoning and growth

Guide sustainable development and maintain regulatory compliance

Permitting modernization

Streamline development reviews and improve online permit tracking

Historic preservation

Update design guidance and maintain historic district information

Public accountability

Support public engagement and performance reporting

Source: City of Stone Mountain 2026 Work Plan • Work Plan pp. 11, 26, 28

FY2027 departmental requests by expenditure category

Expenditure classification	Community Development
Personnel & benefits	$189,269.08
Purchased & contractual services	$178,280.00
Supplies	$14,500.00
Capital outlay	$1,000.00
Other costs / transfers	$4,000.00
TOTAL FY2027 REQUEST	**$387,049.08**

Departmental requests before management or Council reductions • Not adopted appropriations

2026 Work Plan • FY2027 priorities for budget discussion

STRATEGIC OBJECTIVES & EXPECTED SERVICE OUTCOMES

Service excellence

Reduce wait times and improve communication and customer service

Process modernization

Improve case coordination, scheduling and code-enforcement calendars

Professional development

Expand case-management training and staff cross-training

Source: City of Stone Mountain 2026 Work Plan • Work Plan p. 27

FY2027 departmental requests by expenditure category

Expenditure classification	Court
Personnel & benefits	$139,318.00
Purchased & contractual services	$79,800.00
Supplies	$14,000.00
TOTAL FY2027 REQUEST	**$233,118.00**

Departmental requests before management or Council reductions • Not adopted appropriations

2026 Work Plan • FY2027 priorities for budget discussion

STRATEGIC OBJECTIVES & EXPECTED SERVICE OUTCOMES

Infrastructure and accessibility

Improve ADA compliance, sidewalks, connectivity and facilities

Preventive maintenance

Maintain city infrastructure, buildings, parks and stormwater assets

Service delivery

Prioritize requests, strengthen emergency readiness and pursue eligible grants

Public spaces

Support well-maintained parks and community recreation opportunities

Source: City of Stone Mountain 2026 Work Plan • Work Plan pp. 7–8, 12, 16, 19–22

FY2027 departmental requests by expenditure category

Expenditure classification	Buildings	Public Works	Parks	Group total
Personnel & benefits	—	$575,618.80	—	**$575,618.80**
Purchased & contractual services	$46,500.00	$202,159.08	$32,000.00	**$280,659.08**
Supplies	$67,000.00	$160,500.00	$5,800.00	**$233,300.00**
Capital outlay/Vehicle Leases	—	$217,928.52	$25,000.00	**$242,928.52**
Other costs / transfers	$4,000.00	—	—	**$4,000.00**
Other financing uses	—	—	$3,000.00	**$3,000.00**
TOTAL FY2027 REQUEST	**$117,500.00**	**$1,156,206.40**	**$65,800.00**	**$1,339,506.40**

Departmental requests before management or Council reductions • Not adopted appropriations

2026 Work Plan • FY2027 priorities for budget discussion

STRATEGIC OBJECTIVES & EXPECTED SERVICE OUTCOMES

Targeted crime reduction

Apply data-driven deployment and higher-visibility patrols

Investigations and safety

Strengthen case management and community security partnerships

Code compliance

Coordinate Police, Code, Public Works and Legal on nuisance and blight issues

Commercial corridors

Engage property owners and improve safety in commercial areas

Source: City of Stone Mountain 2026 Work Plan • Work Plan pp. 6, 14–15

FY2027 departmental requests by expenditure category

Expenditure classification	Public Safety	Code Enforcement	Group total
Personnel & benefits	$1,967,694.19	$126,075.00	**$2,093,769.19**
Purchased & contractual services	$327,216.29	$42,455.00	**$369,671.29**
Supplies	$141,381.02	$19,200.00	**$160,581.02**
Capital outlay/Vehicle Leases	$187,564.04	—	**$187,564.04**
TOTAL FY2027 REQUEST	**$2,623,855.54**	**$187,730.00**	**$2,811,585.54**

Departmental requests before management or Council reductions • Not adopted appropriations

FY2027 requested budgets | Four additional areas

Separate from the General Fund departmental operating schedule

	FUNDING	SPENDING	
Visitor Center	**$169,990**	**$169,990**	Includes $130,990 General Fund support
Stormwater	**$145,000**	**$145,000**	Stormwater utility collections
Cemetery	**$35,500**	**$35,500**	General Fund transfer requested
Downtown Development Authority	**$162,250**	**$162,250**	General Fund • General Government

FY2027 requested column • Transfers between funds should not be double-counted in Citywide totals.

Visitor Center — Expenditure Summary

Tourism and visitor services

Expenditure classification	FY2027 requested
Personnel & benefits	$94,190.00
Purchased & contractual services	$44,950.00
Supplies	$1,550.00
Capital outlay	$1,000.00
Other costs	—
Debt service	—
Other financing uses	$28,300.00
TOTAL FY2027 REQUEST	**$169,990.00**

Funding: $130,990 General Fund transfer; $34,000 hotel/motel tax; $5,000 film permits.

General Fund support is an interfund transfer, not additional Citywide revenue.

Stormwater — Expenditure Summary

Utility-funded drainage and infrastructure service

Expenditure classification	FY2027 requested
Personnel & benefits	$82,064.00
Purchased & contractual services	$62,436.00
Supplies	$500.00
Capital outlay	—
Other costs	—
Debt service	—
Other financing uses	—
TOTAL FY2027 REQUEST	**$145,000.00**

Funding: $130,000 stormwater utility; $15,000 prior-year utility charges.

Costs support requested utility operations and maintenance.

Cemetery — Expenditure Summary

Maintenance funding and contracted services

Expenditure classification	FY2027 requested
Personnel & benefits	—
Purchased & contractual services	$35,500.00
Supplies	—
Capital outlay	—
Other costs	—
Debt service	—
Other financing uses	—
TOTAL FY2027 REQUEST	**$35,500.00**

Funding: $35,500 General Fund transfer.

No independent FY2027 cemetery fees or donations are requested.

Downtown Development Authority (DDA) — Expenditure Summary

General Fund-supported downtown development

Expenditure classification	FY2027 requested
Personnel & benefits	—
Purchased & contractual services	$42,250.00
Supplies	—
Capital outlay	—
Other costs	$105,000.00
Debt service	—
Other financing uses	$15,000.00
TOTAL FY2027 REQUEST	**$162,250.00**

Funding: $162,250 General Fund payment budgeted in General Government.

DDA funding is entirely from General Fund support; do not double-count the transfer.