CITY OF STONE MOUNTAIN

FY2027 General Fund Budget Overview

Balanced version 5 | October 25, 2026

$6,730,564.13
REVENUE = EXPENDITURES

Expenditures by department	Original	Version 5
Council Post 1	$20,618	$17,118
Council Post 2	$20,618	$17,118
Council Post 3	$20,618	$17,118
Council Post 4	$20,618	$17,118
Council Post 5	$20,618	$17,118
Council Post 6	$20,618	$17,118
Mayor	$38,342	$33,092
Administration	$831,127	$808,127
Buildings	$117,500	$117,500
General Government	$890,976	$788,072
City Clerk	$245,638	$267,346
Community Development	$387,049	$359,449
Court	$233,118	$313,993
Code Enforcement	$187,730	$187,730
Public Safety	$2,623,856	$2,600,389
Public Works	$1,156,206	$1,005,747
Parks	$65,800	$40,800
Debt Service	$105,611	$105,611
TOTAL	**$7,006,661**	**$6,730,564**

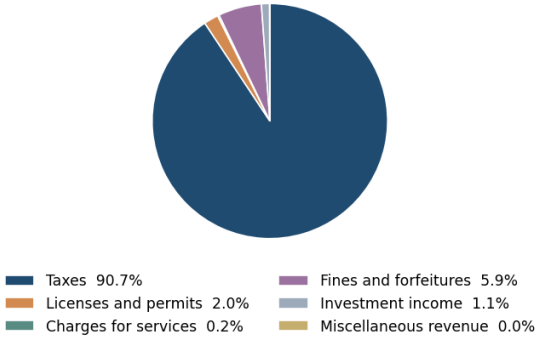
Revenue category	Version 5	Share
Taxes	$6,103,164	90.7%
Licenses and permits	$134,900	2.0%
Charges for services	$14,800	0.2%
Fines and forfeitures	$400,000	5.9%
Investment income	$75,000	1.1%
Miscellaneous revenue	$2,700	0.0%
TOTAL	**$6,730,564**	**100.0%**

Expenditure category	Version 5	Share
Personnel and benefits	$4,116,169	61.2%
Purchased services	$1,411,426	21.0%
Supplies	$423,900	6.3%
Capital outlay	$355,993	5.3%
Other costs and transfers	$317,465	4.7%
Debt service	$105,611	1.6%
TOTAL	**$6,730,564**	**100.0%**

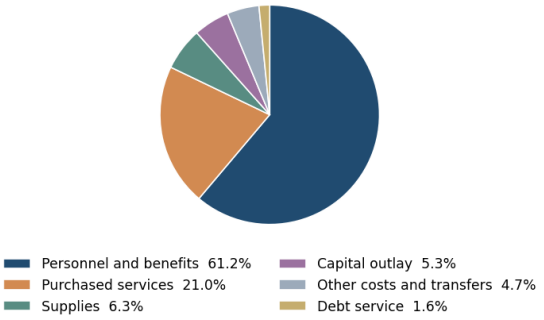
From deficit to balance

Original deficit: ($454,931.40)
Revenue increase: $178,834.19
Net expenditure reduction: $276,097.21
Version 5 balance: $0.00

Where revenue comes from



Where the money goes



Dollar amounts in the overview tables are rounded; the budget and reconciliation retain cents. No General Fund reserve draw is budgeted.

FY2027 BUDGET REVIEW

General Fund Budget Reconciliation

City of Stone Mountain
Original deficit version to balanced version 5

October 25 2026

Version 5 eliminates the original $454,931.40 General Fund deficit through $178,834.19 in additional projected revenue and a $276,097.21 net reduction in expenditures. Revised revenue and expenditures both total $6,730,564.13.

Financial comparison

General Fund	Original version	Version 5	Change
Revenue	$6,551,729.94	$6,730,564.13	+$178,834.19
Expenditures	$7,006,661.34	$6,730,564.13	($276,097.21)
Revenue less expenditures	**($454,931.40)**	**$0.00**	**+$454,931.40**

How the deficit was eliminated

Reconciliation step	Effect on balance	Running balance
Original budget deficit		($454,931.40)
Increase projected revenue	+$178,834.19	($276,097.21)
Reduce or remove expenditures	+$605,303.44	$329,206.23
Add or increase expenditures	($329,206.23)	$0.00
Version 5 balanced budget		**$0.00**

What changed

Revenue revisions close 39.31% of the original gap; net expenditure reductions close the remaining 60.69%. Expenditure reductions accommodate selected additions, including Court personnel and benefits, Clerk compensation, Public Works wages and supplies, and the Axon provision.

The General Fund unrestricted reserves revenue line remains $0 in both versions. The comparison therefore shows no budgeted reserve draw to achieve balance.

Scope: FY2027 General Fund working amounts. Related Visitor Center and Cemetery changes are presented separately to explain the reduced General Fund transfers.

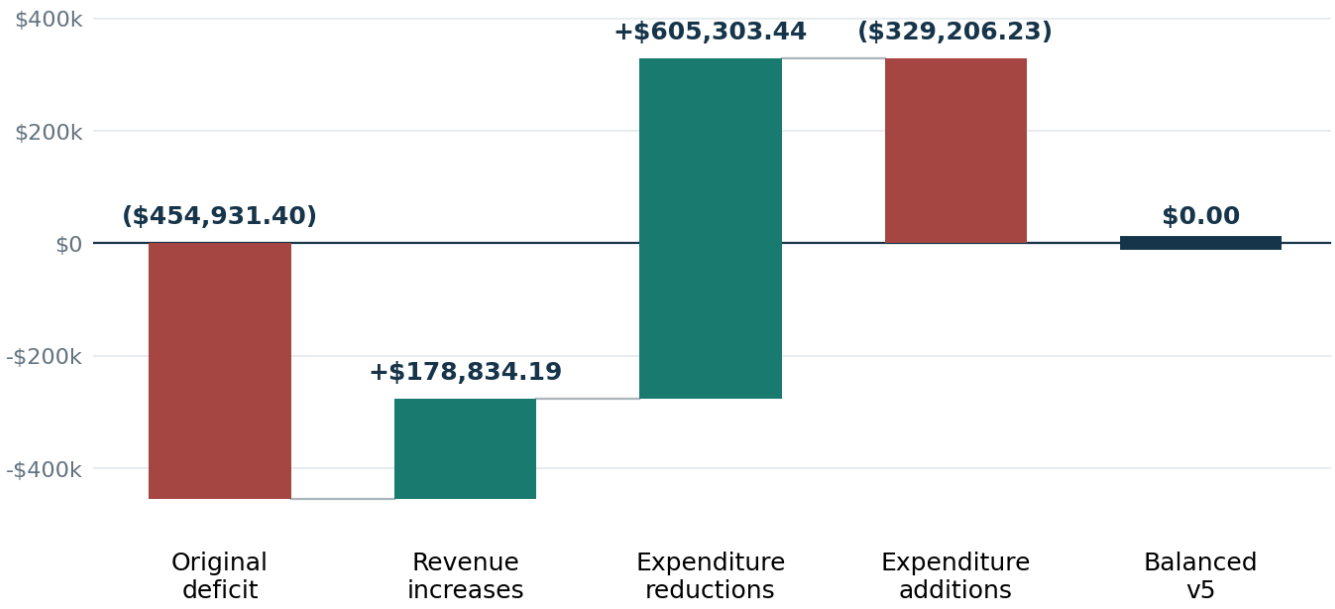
Revenue revisions

Six revenue estimates increase by a combined $178,834.19. No General Fund revenue line decreases between the two versions.

Revenue source	Original	Version 5	Increase
Real Property CY- Revenue	$3,875,039.81	$3,958,374.00	+$83,334.19
Television Cable Franchise	$30,000.00	$33,000.00	+$3,000.00
Energy Excise Tax	$4,000.00	$4,500.00	+$500.00
Insurance Premium	$730,000.00	$760,000.00	+$30,000.00
Insurance License	$20,000.00	$22,000.00	+$2,000.00
Interest Revenues	$15,000.00	$75,000.00	+$60,000.00
Total revenue increases			**+$178,834.19**

Current-year real property revenue increases by $83,334.19; interest revenue increases by $60,000.00. Together, these two revisions account for $143,334.19, or 80.15%, of the additional projected revenue.

From deficit to balance



Positive bars improve the budget balance. Expenditure additions offset part of the revenue increases and expenditure reductions. The $49,000 vehicle line replaced by $110,000 for Axon is presented as a removal and an addition.

Revenue changes are forecast revisions. They do not, by themselves, establish a change in the tax rate, fee schedule, or underlying collection policy.

Expenditures by department

The department comparison includes unchanged budgets and reconciles to the General Fund total. Parentheses indicate expenditure reductions.

Department	Original	Version 5	Net change
Council Post 1	$20,618.00	$17,118.00	($3,500.00)
Council Post 2	$20,618.00	$17,118.00	($3,500.00)
Council Post 3	$20,618.00	$17,118.00	($3,500.00)
Council Post 4	$20,618.00	$17,118.00	($3,500.00)
Council Post 5	$20,618.00	$17,118.00	($3,500.00)
Council Post 6	$20,618.00	$17,118.00	($3,500.00)
Mayor	$38,342.00	$33,092.00	($5,250.00)
Administration	$831,127.00	$808,127.00	($23,000.00)
Buildings	$117,500.00	$117,500.00	$0.00
General Government	$890,976.00	$788,071.94	($102,904.06)
City Clerk	$245,638.32	$267,346.28	+$21,707.96
Community Development	$387,049.08	$359,449.08	($27,600.00)
Court	$233,118.00	$313,993.00	+$80,875.00
Code Enforcement	$187,730.00	$187,730.00	$0.00
Public Safety	$2,623,855.54	$2,600,388.51	($23,467.03)
Public Works	$1,156,206.40	$1,005,747.32	($150,459.08)
Parks	$65,800.00	$40,800.00	($25,000.00)
Debt Service	$105,611.00	$105,611.00	$0.00
Total General Fund	**$7,006,661.34**	**$6,730,564.13**	**($276,097.21)**

Largest net reductions: Public Works $150,459.08; General Government $102,904.06; Community Development $27,600.00. Largest net additions: Court $80,875.00 and City Clerk $21,707.96.

Major expenditure changes

Public Works

Contract labor decreases by $118,989.08 to $0, regular wages increase by $67,000.00, and general supplies increase by $25,000.00. Together, these three changes reduce the budget by $26,989.08. Building capital falls by $25,000.00 and the equipment line, renamed Equipment & Vehicle, falls by $90,000.00. Overtime, rental, travel, and signs account for another $8,470.00 in reductions.

General Government

Professional services, legal services, code revisions, employment practices coverage, and communications decrease by $72,629.06 combined. Transfers to the Visitor Center and Cemetery decrease by another $30,275.00. The DDA transfer is unchanged.

Court

The revised budget adds $60,000.00 for judges and $20,875.00 for health and other insurance benefits. Technical services increases by $9,000.00 while computer software decreases by $9,000.00, producing no net change from that paired adjustment.

Public Safety

Personnel, purchased services, and supplies decrease by $84,467.30 combined. Capital outlay increases by $61,000.27. The original $49,000.00 New Vehicles provision is replaced by a $110,000.00 Axon provision; the separate vehicle line increases by $0.27. This is a change in the capital allocation, not a $61,000.00 increase in new-vehicle funding.

Clerk and Community Development move in opposite directions

City Clerk increases by $21,707.96: regular wages rise $15,000.00, FICA and Medicare rise $4,207.96, and travel and meetings rise $2,500.00. Community Development decreases by $27,600.00 through professional and planning or technical services reductions.

Council Mayor Administration and Parks provide additional reductions

Each Council post decreases by $3,500.00, totaling $21,000.00. The Mayor decreases by $5,250.00. Administration reduces purchased services by $38,000.00 while increasing computer software by $15,000.00, for a $23,000.00 net reduction. Parks removes $25,000.00 from site improvement capital; the $25,000.00 park repair and maintenance line remains unchanged.

A reduction or removal from this General Fund comparison does not identify an alternate funding source. Any separate SPLOST funding would need its own eligible project allocation and budget authorization.

Detailed changes in governance and administration

FY2027 working amounts. Change equals Version 5 less the original; parentheses indicate reductions.

Council Posts 1 through 6

Category across six posts	Original	Version 5	Change
Travel	$21,000.00	$15,000.00	($6,000.00)
Meetings and conventions	$15,000.00	$6,000.00	($9,000.00)
Education and training	$9,000.00	$3,000.00	($6,000.00)
Combined Council reduction	**$45,000.00**	**$24,000.00**	**($21,000.00)**

Per post: travel $3,500 to $2,500; meetings $2,500 to $1,000; training $1,500 to $500. Combined reduction per post: $3,500.

Mayor

Account	Description	Original	Version 5	Change
01.5017.52.3200	Communications	$1,500.00	$250.00	($1,250.00)
01.5017.52.3500	Travel	$4,500.00	$3,000.00	($1,500.00)
01.5017.52.3550	Meetings & Conventions	$2,000.00	$1,500.00	($500.00)
01.5017.52.3700	Education & Training	$1,500.00	$1,000.00	($500.00)
01.5017.52.3801	Quarterly Breakfast	$2,500.00	$1,000.00	($1,500.00)

Administration

Account	Description	Original	Version 5	Change
01.5030.52.1200	Professional Serv.	$250,000.00	$220,000.00	($30,000.00)
01.5030.52.2210	Equipment and Repair Ot	$10,000.00	$5,000.00	($5,000.00)
01.5030.52.3500	Travel	$3,000.00	$2,000.00	($1,000.00)
01.5030.52.3550	Meetings & Conventions	$3,000.00	$2,000.00	($1,000.00)
01.5030.52.3700	Education & Training	$2,500.00	$1,500.00	($1,000.00)
01.5030.53.1120	Computer Software	$5,000.00	$20,000.00	+$15,000.00

General Government

Account	Description	Original	Version 5	Change
01.5032.52.1200	Professional Svcs	$25,000.00	$15,000.00	($10,000.00)
01.5032.52.1210	Legal Service	$175,000.00	$130,000.00	($45,000.00)
01.5032.52.1230	Code Revisions	$10,000.00	$0.00	($10,000.00)
01.5032.52.3104	Employment Practices	$10,000.00	$3,370.94	($6,629.06)
01.5032.52.3200	Communications	$9,000.00	$8,000.00	($1,000.00)
01.5032.57.9903	Interfund Transfer - To Cemetery	$35,500.00	$30,000.00	($5,500.00)
01.5032.57.9920	Interfund Transfer -To Visitor Center	$130,990.00	$106,215.00	($24,775.00)

Detailed changes in Clerk development and Court

City Clerk

Account	Description	Original	Version 5	Change
Not assigned	Regular Employees	$173,895.28	$188,895.28	+$15,000.00
Not assigned	F.I.C.A.	$10,781.55	$14,192.00	+$3,410.45
Not assigned	Medicare	$2,521.49	$3,319.00	+$797.51
Not assigned	Travel	$1,500.00	$3,000.00	+$1,500.00
Not assigned	Meetings & Conventions	$3,000.00	$4,000.00	+$1,000.00

Community Development

Account	Description	Original	Version 5	Change
Not assigned	Professional Services	$140,000.00	$115,000.00	($25,000.00)
Not assigned	Planning / Technical Services	$32,600.00	$30,000.00	($2,600.00)

Court

Account	Description	Original	Version 5	Change
01.5035.51.1200	Judges	$0.00	$60,000.00	+$60,000.00
01.5035.51.2100	Group Health Ins,	$0.00	$20,000.00	+$20,000.00
01.5035.51.2120	Disability (STD)	$0.00	$350.00	+$350.00
01.5035.51.2130	Dental Insurance	$0.00	$250.00	+$250.00
01.5035.51.2140	Life insurance	$0.00	$125.00	+$125.00
01.5035.51.2150	Accident / Vision Ins.	$0.00	$150.00	+$150.00
01.5035.52.1300	Technical Services	$21,000.00	$30,000.00	+$9,000.00
01.5035.53.1120	Computer Software	$9,000.00	$0.00	($9,000.00)

The Court technical-services increase and software reduction offset each other exactly. All $80,875.00 of the net Court increase is in the personnel and employee-benefit section.

Departments with no change

Department	Original	Version 5	Change
Buildings	$117,500.00	$117,500.00	$0.00
Code Enforcement	$187,730.00	$187,730.00	$0.00
Debt Service	$105,611.00	$105,611.00	$0.00

Detailed changes in Public Safety

Net Public Safety reduction: $23,467.03. The schedule separates the original vehicle provision from the revised Axon provision because the row description changes.

Account	Description	Original	Version 5	Change
01.5040.51.1300	Overtime	$75,000.00	$60,000.00	($15,000.00)
01.5040.51.2140	Life Insurance	$2,500.00	$2,000.00	($500.00)
01.5040.52.1200	Professional Svcs	$7,452.52	$8,075.52	+$623.00
01.5040.52.1300	Technical Services	$16,000.00	$10,000.00	($6,000.00)
01.5040.52.2210	Equipment Repair Other	$11,700.00	$10,000.00	($1,700.00)
01.5040.52.3360	Special Events	$3,000.00	$1,500.00	($1,500.00)
01.5040.52.3550	Meeting & Conventions	$13,085.00	$10,000.00	($3,085.00)
01.5040.52.3700	Education & Training	$15,800.00	$11,000.00	($4,800.00)
01.5040.52.3900	Other Purchased Service	$55,724.28	$50,000.00	($5,724.28)
01.5040.53.1005	Special Program Supplie	$2,150.00	$1,000.00	($1,150.00)
01.5040.53.1103	Postage	$600.00	$500.00	($100.00)
01.5040.53.1110	Office Supplies	$1,943.02	$1,500.00	($443.02)
01.5040.53.1120	Computer Software	$17,388.00	$0.00	($17,388.00)
01.5040.53.1210	Water	$8,000.00	$0.00	($8,000.00)
01.5040.53.1600	Small Equipment	$10,950.00	$5,000.00	($5,950.00)
01.5040.53.1700	Other Supplies	$7,750.00	$1,000.00	($6,750.00)
01.5040.53.1800	Uniforms	$27,000.00	$20,000.00	($7,000.00)
01.5040.54.2200	Vehicles	$134,564.04	$134,564.31	+$0.27
Unassigned	New Vehicles removed	$49,000.00	$0.00	($49,000.00)
Unassigned	Axon added	$0.00	$110,000.00	+$110,000.00

Public Safety reconciliation

Budget category	Change
Personnel and employee benefits	($15,500.00)
Purchased and contracted services	($22,186.28)
Supplies	($46,781.02)
Capital outlay	+$61,000.27
Net Public Safety change	**($23,467.03)**

Capital detail: remove $49,000.00 for New Vehicles; add $110,000.00 for Axon; increase the separate Vehicles line by $0.27. Total capital increase: $61,000.27.

Public Works Parks and related fund changes

Public Works

Account	Description	Original	Version 5	Change
01.5050.51.1100	Regular Employees	$431,854.80	$498,854.80	+$67,000.00
01.5050.51.1300	Overtime	$6,000.00	$4,000.00	($2,000.00)
01.5050.52.2300	Rental	$5,000.00	$3,000.00	($2,000.00)
01.5050.52.3500	Travel	$5,970.00	$3,500.00	($2,470.00)
01.5050.52.3850	Contract Labor	$118,989.08	$0.00	($118,989.08)
01.5050.53.1100	General Supplies Other	$12,000.00	$37,000.00	+$25,000.00
01.5050.53.1150	Signs	$7,000.00	$5,000.00	($2,000.00)
01.5050.54.1300	Building	$25,000.00	$0.00	($25,000.00)
01.5050.54.2500	Equipment to Equipment & Vehicle	$130,000.00	$40,000.00	($90,000.00)

Parks

Account	Description	Original	Version 5	Change
01.5060.54.1200	Site Improvement	$25,000.00	$0.00	($25,000.00)

Related funds explain the reduced transfers

Related fund change	Original	Version 5	Change
Visitor Center part-time wages	$23,000.00	$0.00	($23,000.00)
Visitor Center FICA	$5,426.00	$4,000.00	($1,426.00)
Visitor Center Medicare	$1,284.00	$935.00	($349.00)
Visitor Center GF transfer	$130,990.00	$106,215.00	($24,775.00)
Cemetery tree removal	$15,000.00	$9,500.00	($5,500.00)
Cemetery GF transfer	$35,500.00	$30,000.00	($5,500.00)

Visitor Center revenue and expenditures both decline from $169,990.00 to $145,215.00. Cemetery revenue and expenditures both decline from $35,500.00 to $30,000.00. These changes explain $30,275.00 of General Fund transfer savings; they are not added again to the General Fund reconciliation. Stormwater and DDA working budgets are unchanged.

Final reconciliation

Original deficit ($454,931.40) + revenue increases $178,834.19 + expenditure reductions $605,303.44 - expenditure additions $329,206.23 = $0.00.

Comparison basis: FY2027 working values in column G of standard department tabs and column E of the City Clerk, Community Development, and Code Enforcement request tabs. Totals and subtotals are excluded from the detailed change summation. The relabeled vehicle and Axon line is split into a removal and an addition; other changes are measured within their existing lines.

Source workbooks: FY2027 Budget Master GF Consolidated - City Council(1).xlsx and FY2027 Budget Master GF Consolidated - City Council v5.xlsx. Amounts reconcile to each workbook's GF Consolidated summary.