City of Stone Mountain, Georgia
Budget Expenditure Analysis

As of July 31, 2026

July Budget Analysis - 7 months elapsed (58.33%)

REVENUE SUMMARY	ORIGINAL BUDGET	AMENDED BUDGET	2026 YTD	% OF BUDGET	REMAINING BALANCE
TAXES	$5,910,372.00	$5,740,040.00	$817,992.81	14.25%	$4,922,047.19
LICENSES & PERMITS	$154,919.00	$149,600.00	$116,056.83	77.58%	$33,543.17
INTERGOVERNMENTAL REVENUES	$107,000.00	$0.00	$0.00	0.00%	$0.00
CHARGES FOR SERVICE	$12,400.00	$14,550.00	$9,865.00	67.80%	$4,685.00
FINES & FORFEITURES	$430,000.00	$400,000.00	$223,444.54	55.86%	$176,555.46
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**	**$1,168,831.85**	**18.45%**	**$5,167,998.15**

Revenue collections are not expected to track evenly with the 58.33% elapsed-year benchmark because major property tax collections occur later in the year.

City of Stone Mountain, Georgia
Budget Expenditure Analysis

As of July 31, 2026

Expenditure Summary - Straight-line benchmark: 58.33%

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	$6,481.39	$0.00	31.44%	$14,136.61	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 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	$18,337.38	$0.00	48.21%	$19,698.62	
TOTAL CC Post 3	$20,618.00	$20,618.00	$10,477.70	$0.00	50.82%	$10,140.30	
TOTAL CC Post 5	$20,618.00	$20,618.00	$8,372.00	$0.00	40.61%	$12,246.00	
TOTAL CC Post 2	$20,618.00	$20,618.00	$10,288.75	$0.00	49.90%	$10,329.25	
TOTAL CC Post 1	$20,618.00	$20,618.00	$8,209.80	$0.00	39.82%	$12,408.20	
TOTAL Administration	$1,500,741.00	$1,208,263.00	$706,392.12	$4,624.48	58.85%	$497,246.40	At the 58.33% benchmark overall. Purchased/contracted services are 155.01%, driven primarily by Professional Services (537.97%) and Building Inspection (112.85%). Supplies are 82.53%.
TOTAL Buildings	$107,700.00	$107,700.00	$61,483.64	$131.24	57.21%	$46,085.12	Overall near benchmark. Supplies are 65.65%; continue monitoring utilities/building-related costs.
TOTAL General Government	$975,070.00	$850,149.00	$527,941.73	$0.00	62.10%	$322,207.27	Above the 58.33% benchmark. Personal Services & Benefits are 100.62%, driven by retirement postings of $112,896 YTD. Other Costs are 60.37%.
TOTAL Court	$322,771.00	$322,771.00	$177,513.90	$61.74	55.02%	$145,195.36	No material overall concern at 55.02%; Other Costs are above budget and should be monitored.

City of Stone Mountain, Georgia
Budget Expenditure Analysis

As of July 31, 2026

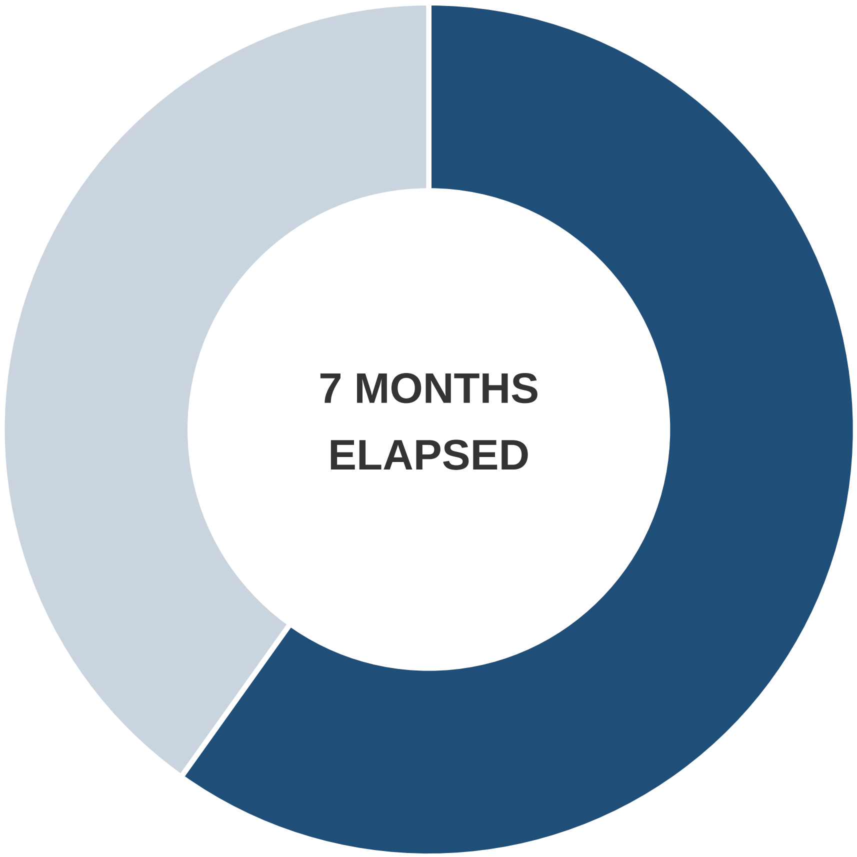
Expenditure Summary - Straight-line benchmark: 58.33%

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	$1,701,542.94	$14,753.79	64.29%	$953,263.27	Above benchmark. Personal Services & Benefits 67.44%: Overtime 219.16%, Group Health 108.23%, STD 419.71%, FICA 81.11%, Workers Comp 91.75%. Purchased/Contracted Services are 74.80%.
TOTAL Public Works	$826,196.00	$890,555.00	$417,924.12	$455.00	46.98%	$472,175.88	Overall below benchmark. Supplies are 76.28% and Capital Outlay 59.80%; monitor while total department remains within pace.
TOTAL Parks	$20,200.00	$20,200.00	$6,352.57	$0.00	31.45%	$13,847.43	No overall concern.
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.
TOTAL EXPENDITURES	$6,735,191.00	$6,336,830.00	$3,773,000.57	$20,026.25	59.86%	$2,543,803.18	Overall expenditures plus encumbrances are 1.53 percentage points above the 58.33% straight-line benchmark.

CITY OF STONE MOUNTAIN, GEORGIA

FY2026 General Fund Expenditure Status

As of July 31, 2026



EXPENDED + ENCUMBERED

$3,793,027

59.9% of amended budget

REMAINING BUDGET

$2,543,803

40.1% of amended budget

Annual amended budget: $6,336,830

Source: July 31, 2026 Revenue & Expense Report

City of Stone Mountain, Georgia
Budget Expenditure Analysis

As of July 31, 2026

Restricted / Capital Funding Balances

FUND / SOURCE	MOST RECENT BALANCE AVAILABLE	BALANCE DATE / BASIS
SPLOST I	$290,406.64	July 31, 2026
SPLOST II	$735,347.56	July 31, 2026*
SMALL CITY IGA	$2,000,000.00	July 31, 2026

Important: *SPLOST II July 31 balance reflects the June 30 balance less $426,500 in July expenditures reported in the July 31 Revenue & Expense Report. SPLOST I and Small City IGA balances are carried forward from June 30, 2026, as July bank/cash balances were not available in the report.