City of Stone Mountain, Georgia

Budget Expenditure Analysis
As of September 30, 2026
Revenue Summary | 9 months elapsed (75.00%)

REVENUE SUMMARY	ORIGINAL BUDGET	AMENDED BUDGET	2026 YTD	% OF BUDGET	REMAINING BALANCE
Taxes	5,910,372.00	5,740,040.00	1,226,826.01	21.37%	4,513,213.99
Licenses & permits	154,919.00	149,600.00	131,792.45	88.10%	17,807.55
Intergovernmental revenues	107,000.00	0.00	0.00	N/A	0.00
Charges for service	12,400.00	14,550.00	10,970.74	75.40%	3,579.26
Fines & forfeitures	430,000.00	400,000.00	304,198.49	76.05%	95,801.51
Investment income	75,000.00	15,000.00	0.00	0.00%	15,000.00
Contributions - private sources	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	22,507.50	150.05%	-7,507.50
TOTAL REVENUES	**6,735,191.00**	**6,336,830.00**	**1,696,667.86**	**26.77%**	**4,640,162.14**

Revenue collections do not necessarily track evenly with the 75% elapsed-year benchmark. Current-year real property tax revenue is $313,329.65 against a $3,875,040 budget (8.09%); insurance premium tax revenue is $0 against a $730,000 budget. As a reminder, Dekalb County Property Tax due dates are SEPTEMBER 30, 2026 & NOVEMBER 16, 2026.

City of Stone Mountain, Georgia

Budget Expenditure Analysis
As of September 30, 2026
Expenditure Summary | Straight-line benchmark: 75.00%

EXPENDITURE SUMMARY	ORIGINAL BUDGET	AMENDED BUDGET	2026 YTD	ENCUMBERED	% OF BUDGET	REMAINING BALANCE	VARIANCE INFORMATION
CC Post 4	20,618.00	20,618.00	8,634.39	0.00	41.88%	11,983.61	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.
CC Post 6	20,618.00	20,618.00	7,148.00	0.00	34.67%	13,470.00	
Mayor	38,036.00	38,036.00	22,643.38	0.00	59.53%	15,392.62	
CC Post 3	20,618.00	20,618.00	13,707.20	0.00	66.48%	6,910.80	
CC Post 5	20,618.00	20,618.00	10,525.00	0.00	51.05%	10,093.00	
CC Post 2	20,618.00	20,618.00	12,441.75	0.00	60.34%	8,176.25	
CC Post 1	20,618.00	20,618.00	10,362.80	0.00	50.26%	10,255.20	
Administration	1,500,741.00	1,208,263.00	883,570.25	3,959.68	73.46%	320,733.07	Overall 73.46%. Contracted services are at 190.36% including encumbrances; professional services actuals are $189,141.16 against $29,511. Supplies are at 100.73% including encumbrances.
Buildings	107,700.00	107,700.00	79,914.80	65.60	74.26%	27,719.60	Overall 74.26%. Supplies are at 82.41%; other costs are at 113.81%.
General Government	975,070.00	850,149.00	612,053.39	0.00	71.99%	238,095.61	Overall 71.99%. Personnel and benefits are at 129.37%, driven by retirement charges of $145,152 against $112,200. Supplies are at 166.35%.
Court	322,771.00	322,771.00	220,649.93	298.80	68.45%	101,822.27	Overall 68.45%. Other costs are at 179.83%. but overall within budget.

Percent of budget and remaining balance include encumbrances. The 75% benchmark is a monitoring reference; payment timing, seasonal activity, staffing, and account allocations may affect individual results.

City of Stone Mountain, Georgia

Budget Expenditure Analysis
As of September 30, 2026
Expenditure Summary, continued | Straight-line benchmark: 75.00%

EXPENDITURE SUMMARY	ORIGINAL BUDGET	AMENDED BUDGET	2026 YTD	ENCUMBERED	% OF BUDGET	REMAINING BALANCE	VARIANCE INFORMATION
Public Safety	2,693,045.00	2,669,560.00	2,168,180.02	16,588.42	81.84%	484,791.56	Above benchmark at 81.84%. Personnel and benefits are at 82.01%; contracted services at 95.00% including encumbrances; capital outlay at 90.38%. Overtime is $129,295.77 against $50,000 (258.59%). JE's to move PW expenditures recorded in PS to PW.
Public Works	826,196.00	890,555.00	527,420.40	455.00	59.27%	362,679.60	Overall 59.27%. Supplies are at 98.51%, leaving $1,945.67. Personnel and benefits are at 43.84%; review allocations and posting completeness before treating the balance as savings. JE's to move PW expenditures recorded in PS to PW.
Parks	20,200.00	20,200.00	13,561.59	0.00	67.14%	6,638.41	Overall 67.14%. Supplies of $3,478.16, capital outlay of $454.14, and other costs of $1,627.20 have no budget allocation in those categories.
Debt Service	127,724.00	105,888.00	105,611.03	0.00	99.74%	276.97	99.74% of annual budget spent; $276.97 remains. Confirm remaining scheduled payments.
TOTAL EXPENDITURES	**6,735,191.00**	**6,336,830.00**	**4,696,423.93**	**21,367.50**	**74.45%**	**1,619,038.57**	**74.45% including encumbrances, 0.55 percentage points below the 75.00% benchmark. Remaining budget is $1,619,038.57.**

Percent of budget and remaining balance include encumbrances. The 75% benchmark is a monitoring reference; payment timing, seasonal activity, staffing, and account allocations may affect individual results.

Concerns

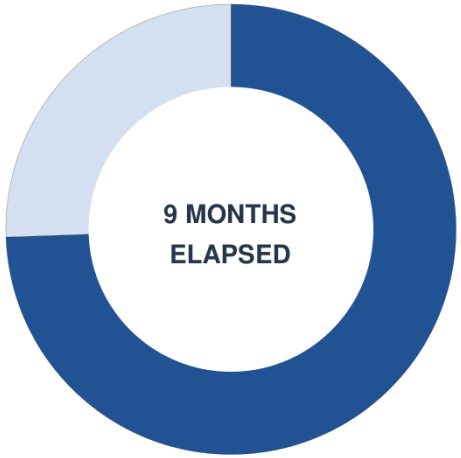
Public Safety overtime and remaining fourth-quarter personnel and contract commitments.

Journal Entry will be done to move PS & Benefits from PS to PW

Journal Entry will be done to move PS & Benefits to true up Mayor and City Council budgets.

City of Stone Mountain, Georgia

Budget Expenditure Analysis
As of September 30, 2026
FY2026 General Fund Expenditure Status | Unaudited



EXPENDED + ENCUMBERED

$4,717,791

74.45% of amended budget

REMAINING BUDGET

$1,619,039

25.55% of amended budget

Annual amended budget: $6,336,830. Chart values are rounded to whole dollars.

September and year-to-date results

GENERAL FUND	SEPTEMBER	YEAR TO DATE
Revenue and other financing sources	417,063.78	1,696,667.86
Expenditures	459,139.97	4,696,423.93
Revenue over / (under) expenditures	**(42,076.19)**	**(2,999,756.07)**

The reported year-to-date operating gap is not a cash balance, fund balance determination, or year-end forecast. The supplied report does not establish available cash, receivables, liabilities, or the completeness of adjusting entries.

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City of Stone Mountain, Georgia

Budget Expenditure Analysis
As of September 30, 2026
Restricted / Capital Funding Balances

FUND / SOURCE	MOST RECENT BALANCE AVAILABLE	BALANCE DATE / BASIS
SPLOST I	$290,406.64	September 30, 2026
SPLOST II	$1,105,828.71	September 30, 2026
SMALL CITY IGA	$1,880,248.00	September 30, 2026

Small City IGA balance reflects $2,000,000.00 less $119,752.00 – Payment to JLL per contractual agreement

Balances are unaudited and subject to reconciliation.