

**CITY OF PINE LAKE
AGENDA
November 29, 2022, 7:00 PM
Council Chambers
459 Pine Drive, Pine Lake, GA**

NOTE: All attendees are reminded to silence cellular phones and other devices that may cause interruption of the session proceedings.

Call to Order

Announcements/Communication

Adoption of Agenda of the Day

Adoption of the Minutes

- Regular Meeting – November 8, 2022

Public Comments – 3 minutes each please

OLD BUSINESS

NEW BUSINESS

1. Resolution 13-2022 - FY2022 Budget Amendment
2. Presentation of Revised (to-date) FY2022 and Proposed FY2023 Budgets
3. Charter Amendment – Ordinance 2022-04 – Introduction and Formal First Read
4. Ordinance Amendment – Ordinance 2022-05 – Introduction and Formal First Read
5. Proposed Financial Policies and Procedures Manual
6. Executive Session to Discuss Personnel

REPORTS AND OTHER BUSINESS

Public Comments – 3 minutes each please

Staff Reports

Administration
Public Safety
Public Works

Reports/Comments

Mayor
City Council

Information for “The Pine Lake News” eblast.

Adjournment

**CITY OF PINE LAKE
CITY COUNCIL MINUTES
November 8, 2022, 7:00 PM
Council Chambers
459 Pine Drive, Pine Lake, GA**

NOTE: All attendees are reminded to silence cellular phones and other devices that may cause interruption of the session proceedings.

Call to Order - Mayor Melanie Hammet called the meeting to order at 7:00pm.

Present: Mayor Hammet, Mayor pro tem Jean Bordeaux and Council members Brandy Hall, Augusta Woods, Tracey Brantley and Nivea Castro. City Administrator ChaQuias Miller-Thornton, Chief of Police Sarai Y'Hudah-Green, and Administrative Coordinator Missye Varner were also present. City Attorney Susan Moore was not present.

Announcements/Communication

Mayor Hammet communicated that the voting turnout on November 8 had an excellent percentage of representation from the residents. She also stated that she took a box of cupcakes to the poll workers and thanked them for the work that they do for the City. The Mayor said the Elections Representative Alberta thanked Administrative Coordinator Varner for her professionalism and that it was a pleasure to work with her. Mayor Hammet thanked Council Members and Staff for continuing to put in efforts of hope for the city.

Mayor Pro tem Bordeaux announced that there is a food drive in effect for Rockbridge Elementary School for Thanksgiving. Donations are accepted through PLAIN's website through the Food Panty icon.

Adoption of Agenda of the Day

Council member Brantley motioned to adopt the agenda, seconded by Council member Castro; the adoption of the agenda passed unanimously.

Adoption of the Minutes

- Regular Meeting – October 25, 2022

Mayor pro tem Bordeaux motioned to adopt the minutes, seconded by Council member Castro; the adoption of the minutes passed unanimously.

Public Comments – 3 minutes each please

There were not any public comments.

**CITY OF PINE LAKE
CITY COUNCIL MINUTES
November 8, 2022, 7:00 PM
Council Chambers
459 Pine Drive, Pine Lake, GA**

OLD BUSINESS

There was no Old Business.

NEW BUSINESS

1. Personnel Policy Amendment

City Administrator Miller-Thornton presented the Personnel Policy Amendment and recommended to make the amendment retroactive to January 1, 2022, as presented.

Council member Hall motioned to approve the Personnel Policy Amendment with the following changes:

- Delete stating the reasons for resignation
- The effective date of January 1, 2022, as the retroactive date

Mayor Pro tem Bordeaux seconded, and the approval passed unanimously.

2. Resolution 12-2022 - FY2022 Budget Amendment

City Administrator Thornton provided detailed explanation of proposed Budget Amendment. Council member Woods motioned to approve Resolution 12-2022 - FY2022 - A Resolution to Amend the FY2022 Budget, seconded by Council Member Castro; Resolution 12-2022 - FY2022 passed unanimously.

3. Facility Use Agreement for Polling Precincts – The City of Pine Lake and DeKalb County Board of Registration and Elections

Council member Brantley motioned to approve the Facility Use Agreement for Polling Precincts – The City of Pine Lake and DeKalb County Board of Registration and Elections for November 2, 2022, and December 6, 2022, seconded by Council member Woods; the Agreement was approved unanimously.

**CITY OF PINE LAKE
CITY COUNCIL MINUTES
November 8, 2022, 7:00 PM
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Public Comments – 3 minutes each please

Cindy Brown inquired about the budget amendment for repairs of police vehicles and how many cars the city has in the department and if the ones the city has were needed. Chief Green replied that the city has two police vehicles and that they are needed.

Staff Report

Administration

Copies of the Administrative Report are on file in City Hall for reviewing. Please email missyeverner@pinelakega.net to request copy or call 404-999-4931 to schedule an appointment to review the copy on file.

Public Safety

There was not a Public Safety Report at this time.

Public Works

The Public Works Report is included within the Administrative Report and copies of the report are on file in City Hall for reviewing. Please email missyeverner@pinelakega.net to request copy or call 404-999-4931 to schedule an appointment to review the copy on file.

Reports/Comments

Mayor

Mayor Hammet thanked all for being together and working for the good of the City.

City Council

There were not any comments,

**CITY OF PINE LAKE
CITY COUNCIL MINUTES
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Information for “The Pine Lake News” eblast.

- **Wednesday November 9th, 2022**
DeKalb County's Program Management Team and the City of Pine Lake will host a Community Meeting, Wednesday, November 9, 2022, at 6:30 p.m. at the Clubhouse, located at 470 Clubhouse Drive, Pine Lake, Ga. 30072.
- **Tuesday November 15th, 2022 - Town Hall**
Pine Lake Mayor and City Council will host a Town Hall, Tuesday, November 15, 2022, at 6:30 p.m. at the Beach House, located at 4580 Lakeshore Drive. We will be discussing proposed amendments to the City Charter related to clarifying that the administrative functions of the city rest with the City Manager (currently Director of Administration) position. GMA Consultant Terrell Jacobs will be the facilitator.
- **Thanksgiving Food Drive for Rockbridge Elementary Families**
Huge thanks to everyone who brought food donations Saturday to the pancake breakfast. If you missed it, there is still time to participate by donating money to buy turkeys for the families of Rockridge students who otherwise might not have a festive Thanksgiving dinner.
- **Saturday December 3rd, 2022 – Lighting of the Lake**
Join us at the Beach house on Saturday, December 3 between 6 and 7:30, for the Lighting of the Lake and PLAIN Cookie Exchange. The Pine Lake Singfishers (community choir) will perform a few songs and lead us in some holiday carol classics.

For the cookie exchange piece, bring 2-3 dozen homemade cookies to the beach house kitchen, and give them directly to a volunteer there (if you just set them down and walk away, we don't know who to give a plate of cookies to at the end!). We'll put some of them out for general consumption, and the rest will be distributed among all of those who also brought cookies. At the end of the evening, retrieve your cookie platter and a bag of assorted homemade cookies!

Adjournment

Council Member Hall motioned to adjourn; seconded by Council Member Brantley and the meeting was adjourned at 7:43pm.

Missye Varner, Administrative Coordinator



Memo

DATE: November 23, 2022
TO: Mayor and City Council
FROM: ChaQuias Thornton, City Administrator
RE: FY2022 Budget Amendment

Please see the attached FY2022 Budget Amendment (Resolution 13-2022), as proposed. The following amendments are presented to account for actual and estimated expenditures as encumbered and/or expected to be encumbered for the 2022 fiscal year for the General Fund and the McAllister Fund.

GENERAL FUND REVENUES		<u>Increase</u>	<u>Decrease</u>
316200	Insurance Premium Tax Insurance Premium Tax was received on 10/15/2022 in the amount of \$60,064.00 - \$936 less than the budget estimate for the tax.		936.00
321100	Alcohol Beverage License Based on actual licenses established and fees collected - \$4.300 more than the budgeted amount of \$1,000.	4,300.00	
322100	Building Permits Actual to-date \$4,118/budgeted \$8,000. One building permit application is pending.		3,000.00
371200	Miscellaneous – Private Donations Georgia Power Donation for Poplar Park	5,000.00	
351300	Court Assessed Add-Ons Equal expense is shown for payment of add-ons to other agencies.	13,200.00	
	Fund Reserve Allocation (To Fund Balance)		16,439.00

GENERAL FUND EXPENDITURES		<u>Increase</u>	<u>Decrease</u>
Administration 512100	Legal Expense Cost for Attorney’s fees – actual is estimated at \$2,500 less than the budget estimate of \$18,000.		2,500.00

521400	Other Contracted Services - Other Costs incurred for DeKalb County Bi-centennial ad, EMC Security, and Canopy Consultants.	4,800.00
523100	Claims & Judgements No claims in FY2022.	5,000.00
523200	Telephone/Internet – Other Actual cost incurred is higher than estimation at the time of FY2022 budget adoption. \$7,930 was budgeted as amended, \$8,481 has been incurred YTD.	1,800.00
523400	Printing & Binding Actual 24.00/Budget \$900.00	800.00
523500	Travel Actual \$549/Budgeted \$1,500	950.00
531100	Office Supplies Incurred \$425.00 over budget.	425.00
542400	Computers	2,000.00
542500	Equipment Purchase to be made in 2023.	3,000.00
Court		
521250	Public Defender Fees Posting error for Solicitor's Fees. Solicitor's Fees to be accounted for in legal expense line item.	4,000.00
522210	Equipment Repairs and Maintenance No cost incurred in 2022.	1,000.00
572100	Payments to Other Agencies Offsetting revenue recorded in Court Assessed add- ons.	13,200.00
573100	Bond Refunds Expense incurred to-date.	2,331.00
Police		
521290	Other Professional Services Actual \$100/ Budgeted \$1,100	900.00
521499	VC3 Increased proposed based on actual costs.	340.00
521400	Other Contracted Services Costs incurred for Springbrook/Scanner, Georgia Technology Authority	600.00
523200	Telephone/Internet Reduction proposed based on actual.	2,000.00

		<u>Increase</u>	<u>Decrease</u>
523400	Printing & Binding Cost incurred over budget.	198.00	
523901	Pre-Employment/Drug Screen Non performed.		450.00
Public Works			
522210	Equipment Repairs & Maintenance Offset for Contract Labor Costs incurred.		3,550.00
524000	Contract Labor Cost incurred over budget for tree removals	3,550.00	
531150	Signs Reduction proposed based on actual.		1,000.00
Recreation			
511300	Regular Part-time	2,791.00	
512200	FICA	322.00	
512300	Medicare Increase proposed for costs incurred for Beach/ Seasonal Personnel & Facilities Coordinator	68.00	
531900	Other General Operating Expense Reduction proposed based on actual.		1,100.00

Overall, the proposed budget amendment presents:

An increase in revenue of \$22,500 and a total decrease in revenue of \$20,375, for a total net increase of \$2,125.00.

An increase in expenditures of \$30,425 and a total decrease in expenditures of \$28,300, for a total net increase of \$2,125.00.

A reduction in General Fund allocation of \$16,439 is necessary to balance the FY2022 budget. Therefore, the amendment presents a return to General Fund Balance of \$16,439.

McALLISTER FUND

The following proposed amendment accounts for the costs associated with Lakefront Improvements made in FY2022 and expensed within the McAllister Fund.

	<u>Increase</u>	<u>Decrease</u>
Revenue		
Fund Reserve Allocation (From Fund Balance)	7,525.00	
Expense		
542100 Site Improvements		7,525.00

Please let me know if you should have any questions/concerns regarding the information provided within this correspondence.

Thank you,
CMThornton

RESOLUTION #R-13-2022

A Resolution of the Mayor and City Council of Pine Lake, Georgia

WHEREAS, the FY2022 local budget for the City of Pine Lake, Georgia was adopted in December 2021;
and

WHEREAS, it is necessary to amend such budget now;

THEREFORE, be it resolved by the Mayor and City Council of the City of Pine Lake, Georgia, that the following amendment to the general fund budget be made this _____ day of _____, 2022.

GENERAL FUND					
REVENUES					
		LINE ITEM DESCRIPTION	Increase	Decrease	
	316200	Insurance Premium Tax		936.00	
	321100	Alcohol Beverage License	4,300.00		
	322100	Building Permits		3,000.00	
	371200	Miscellaneous - Private Donations	5,000.00		
	351300	Court Assessed Add-Ons	13,200.00		
		Fund Reserve Allocation (To Fund Balance)		16,439.00	
		Total Revenue	22,500.00	20,375.00	2,125.00
EXPENDITURES					
DEPT		LINE ITEM DESCRIPTION			
Administration					
	512100	Legal Expenses		2,500.00	
	521400	Other Contracted Services	4,800.00		
	523110	Claims & Judgements		5,000.00	
	523200	Telephone, Internet - Other	1,800.00		
	523400	Printing & Binding		800.00	
	523500	Travel		1,000.00	
	531100	Office Supplies	425.00		
	542400	Computers		2,000.00	
	542500	Equipment		3,000.00	
Court					
	521250	Public Defender Fees		4,000.00	
	522210	Equipment Repairs & Maintenance		1,000.00	
	572100	Payments to Other Agencies Offset	13,200.00		
	573100	Bond Refunds	2,331.00		
Police					
	521290	Other Contracted Services		900.00	
	521499	VC3	340.00		
	521400	Other Purchased Services	600.00		
	523200	Telephone/Internet		2,000.00	
	523400	Printing & Binding	198.00		
	523901	Pre-Employment/Drug Screens		450.00	

Public Works					
	522210	Equipment Repairs & Maint		3,550.00	
	524000	Contract Labor	3,550.00		
	531150	Signs		1,000.00	
Recreation					
	511300	Regular Part-time	2,791.00		
	512200	FICA	322.00		
	512300	Medicare	68.00		
	531900	Other General Operating		1,100.00	
		Total Expenditures	30,425.00	28,300.00	2,125.00
			Sum Total Rev/Exp		-

THEREFORE, be it resolved by the Mayor and City Council of the City of Pine Lake, Georgia, that the following amendment to the McAllister Fund budget be made this _____ day of _____, 2022.

McALLISTER					
REVENUES					
		LINE ITEM DESCRIPTION	Increase	Decrease	
		Fund Reserve Allocation (To Fund Balance)	7,525.00	-	
		Total Revenue	7,525.00	-	7,525.00
EXPENSES					
DEPT		LINE ITEM DESCRIPTION			
	542100	Site Improvements	7,525.00		
		Total Expenditures	7,525.00	-	7,525.00
			Sum Total Rev/Exp		-

Melanie Hammet, Mayor

ChaQuias M. Thornton, City Admin/City Clerk

FY2023 Formal Budget Proposal



November 29, 2022

City of Pine Lake, Georgia

Presented by: Mayor Melanie Hammet

Prepared by: ChaQuias Thornton, City Administrator, CFO

2023 FISCAL YEAR BUDGET PROPOSAL – 11/16/2022

Pursuant to Section 6.24 – Operating budget of the Pine Lake Charter

On or before a date fixed by the city council but not later than 45 days prior to the beginning of each fiscal year, the mayor shall submit to the city council a proposed operating budget for the ensuing fiscal year. The budget shall be accompanied by a message from the mayor containing a statement of the general fiscal policies of the city, the important features of the budget, explanations of major changes recommended for the next fiscal year, a general summary of the budget, and such other comments and information as he may deem pertinent. The operating budget, the capital improvements budget, the budget message, and all supporting documents shall be filed in the office of the city clerk and shall be open to public inspection.

Presented by: Mayor Melanie Hammet

Prepared by: ChaQuias M. Thornton, City Admin, CFO

Departmental Submissions for Departmental Line Item Budgeting provided by:

Department Heads:

ChaQuias M. Thornton – Administration, Municipal Court, Public Works, Recreation

Sarai Y'Hudah-Green – Public Safety

TENTATIVE SCHEDULING FOR FORMAL BUDGET PRESENTATION AND ADOPTION

TUESDAY, NOVEMBER 29, 2022

FORMAL PRESENTATION OF FY 2023 BUDGET PROPOSAL

TUESDAY, DECEMBER 13, 2022

**PUBLIC HEARING TO TAKE PUBLIC COMMENT ON BUDGET PROPOSAL
FY2023 BUDGET RESOLUTION**

TUESDAY, DECEMBER 13, 2022

ADOPTION - FY2023 BUDGET RESOLUTION

MEMORANDUM
City of Pine Lake
425 Allgood Road
Stone Mountain, GA 30083

DATE : November 16, 2022
TO : Mayor and City Council
FROM : City Administrator ChaQuias Thornton
RE : Formal Budget Proposal Discussion – FY2023 Budget

Governmental accounting systems are organized and operated on a fund basis, with each fund classified by three categories. The three categories are:

1. **Governmental funds** – used to account for activities primarily supported by taxes, grants, and similar revenue sources.
2. **Proprietary funds** – used to account for activities that receive significant support from fees and charges.
3. **Fiduciary funds** – used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government’s own programs.

The City of Pine Lake maintains nine governmental activity fund accounts (highlighted below) that operate within the first two of the categories listed above. These fund accounts are:

Governmental Funds

- General Fund
- Capital Projects Fund
- Confiscated Assets
- Debt Service

Special Revenue Funds

- DDA Revenue Bond Fund
- McAllister Environmental Fund
- Special Purpose Local Option Sales Tax (SPLOST) Fund
- American Rescue Plan Act Fund

Proprietary Fund

- Storm Water Enterprise Fund

The Governmental Fund known as General Fund 001 is divided into several different classifications of activities. These activities are further categorized by department titles and types. The activities include:

- Administration – Department 011
- Court – Department 012
- Police – Department 013
- Public Works – Department 014
- Recreation – Department 023

The City prepares annual budgets for its General Fund, DDA Revenue Bond Fund, Debt Service Fund, Capital Projects Fund, Storm Water, SPLOST Fund, and ARPA Fund. All are represented in this document.

Revenues collected within General Fund 001 and fund balance reserves are used to offset expenditures that are incurred within the governmental activities' categories.

The fiscal year begins January 1, 2023 and ends December 31, 2023. Formal presentation of the FY2023 budget is scheduled to be conducted during the November 29, 2022 regular meeting session of Mayor and Council. Public Hearing to receive comments on the Proposed FY2023 Budget is scheduled for December 13, 2022. The FY2023 budget appropriations resolution is tentatively scheduled final consideration of the appropriations resolution and resolution adoption on December 13, 2022.

The City's budget is a collective of revenue estimation, expenditure expectations, and municipal finance policy. The budget is used to communicate the City's planned allocation of resources, provides a description of the City's activities, and – as formally adopted – provides a statement to the public for use of taxpayer dollars.

When managing the municipal finances of the City of Pine Lake, the Administration is committed to implementing sound financial principles, as required by, local provision, Generally Accepted Accounting Principles (GAAP), and Government Accounting Standards Board (GASB) pronouncements that govern local government finance.

GENERAL FUND

REVENUE

Please see below the summary of proposed general fund revenues anticipated for collection during the FY202 budget cycle.

REVENUES	2022 Approved Budget	2022 Revised Budget	2023 Proposed Budget
Taxes	796,000	796,000	799,069
Licenses & Permits	10,700	10,700	14,225
Intergovernmental	-	-	11,382
Charges for Services	43,560	43,560	55,392
Fines and Forfeitures	64,000	64,000	76,800
Investment Income	1,000	1,000	1,000
Private Grants	-	-	-
Miscellaneous Revenue	3,300	3,300	3,000
Other Financing Sources	-	-	-
TOTAL CURRENT REVENUE	918,560	918,560	960,868
Transfers To	77,230	77,230	77,230
From Fund Balance	56,520	47,329	58,123
To Fund Balance	-	-	-
TOTAL GENERAL FUND REVENUE	897,850	888,659	941,761

The Mayor submits formal budget estimates of a total General Fund Budget of \$941,761 in revenues with offsetting expenditure estimation of \$941,761

CITY OF PINE LAKE MUNICIPAL REVENUE PORTFOLIO

The City of Pine Lake's capacity to generate revenue is founded upon the City's revenue-raising authority that is granted to the City per state law. Also, under Georgia law, the City is required to adopt a balanced budget (revenues = expenditures). Under this rule, the City cannot budget expenses in excess of available revenue. The task of the local government organization is to balance and manage revenues in a manner that funds services requested by the citizens and businesses while adhering to local, state, and federal statutes regarding municipal finance.

The primary revenue sources for the City of Pine Lake are taxes, non-tax revenues such as fees, and proprietary (enterprise) funds. The City operates in an intergovernmental system and generates revenue from its own sources as it is authorized to do by the state. The City also receives revenue in the form of federal and state aid.

The following revenue sources make up the City's revenue portfolio:

Taxes on Property

Ad Valorem Tax

The ad valorem tax (or property tax) is an important component of municipal revenue. It provides a stable source of revenue for the City. Residents and non-resident taxpayers received a direct benefit for paying property tax. The City uses the tax revenue to fund its General Fund 001 activities such as public safety, street maintenance and repair, recreation, transportation enhancement projects, community development projects, and storm drain systems. The property tax rate can be adjusted to generate the amount of revenue necessary to provide municipal services. Current tax rate is 18.422 mils.

Taxation of Motor Vehicles

As allowed by the Georgia Constitution, motor vehicles are taxed in a manner that is different than the taxation of other property. The "birthday day" or annual ad valorem tax for motor vehicles was exempted in 2012 legislation and was implemented as a one-time tax that is imposed on the fair market value of the vehicle.

Real Estate Transfer Tax

A real estate transfer tax is imposed at a rate of \$1 on the first \$1,000 and 10 cents on each additional \$10 of any conveyance of real property when the value of the interest transferred is more than \$100. For such transactions on property that happen within the City's jurisdiction, the DeKalb County Superior Court Clerk collects the tax and distributes it to the City monthly. This revenue is distributed based on the City's millage rate.

Intangible Tax

Intangible tax is revenue on long-term real estate notes. Long-term notes are those that are due more than three years from the date of execution and are secured by real estate. The tax is assessed at \$1.50 for each \$500 of the face amount of the note with the maximum intangible recording tax being \$25,000.

Alcoholic Beverage Excise Taxes

Taxes levied on distilled spirits (up to \$.22 per liter on packaged sales and 3% of the sale price on sales by the drink), wine (up to \$.22 per liter), and malt beverages (up to \$6.00 per bulk container and up to \$.05 per 12 ounce bottle, can, or other container).

Insurance Premium Taxes and License Fees

Insurance premium tax is a levy of 1% on life insurance companies based on gross premium on policies of persons living within the City's jurisdiction. The City can levy a gross premium tax of no more than 2.5% on all other types of insurance companies. This tax is collected by the Georgia Commissioner of Insurance and is remitted to the City on an annual basis in October of every year.

The City also imposed and collects license fees on insurance companies doing business within the City's limits. By state statute, and through submission of the City's ordinance adopting the imposition of insurance license fees, the City can impose a \$50.00 fee on insurance companies. The fee is based on population.

Business and Occupation Taxes

The City levies and collects business and occupation taxes on businesses and practitioners with offices or locations within the City. Some types of business are exempt from this tax (i.e. non-profits). The City uses the "number of employees" method of taxation. The City's method of taxation is \$150 for 0-5 employees and \$20 for each employee over 5.

Franchise Fees

The City enters into franchise agreements or contracts with cable, electric, and gas companies doing business in the City. These agreements determine the terms that a public utility company abides by when using the City's right of way. The fee is most often a percentage of the utility's gross receipts within the municipality. The electric franchise fee is remitted to the City annually, while gas, and cable franchise fees are remitted quarterly.

Fines and Forfeitures, Court Fees, and Costs

This revenue includes traffic fines, fines from violations of City Code, bonds posted to guarantee court appearances, and other court costs.

Charges for Use

The City charges for providing accident reports, conducting background checks, sanitation services, and building and land rentals.

Alcoholic Beverage Licenses

The City requires that a person or business have a license from the City to sell alcohol, retail or wholesale, within the City. The amount of the fee, by license type, is established by resolution of the Council.

Non-Business Licenses

The City collects revenue for building permits, certificates of occupancy, sign and fence permits, and public space and film permits.

Private Contributions

From time to time the City solicits or receives private contributions and/or donations for hosting special events, for community initiatives, etc.

Federal and State Grants and Loans

The City may sometimes receive federal and/or state funding through programs such as the Community Development Block Grant program (CDBG), the Georgia Department of Transportation's Local Maintenance Improvement Grant program (LMIG), etc.

Other Financing Sources

These sources include funding from leases (i.e. Georgia Municipal Association (GMA) Capital Lease program), interest on investments, and from confiscated assets or the sale of contraband property.

General Fund revenues are summarized beginning on page 2 of the Exhibit 1. The following notes were made regarding the estimates of revenues:

TAXES

- 1) Total taxes are budgeted at \$3,069 more than the 2022 budget as amended to-date going from \$796,000 to \$799,069 in 2023.
- 2) Ad valorem taxes
 - a) Real estate ad valorem taxes (\$35,354,613 in taxable real and personal property as certified 07/27/2022)
 - i) Assumes 0% increase in digest
 - ii) A decrease in taxable value due to appeals is estimated at 2.5% of the digest
 - b) Assumes an ad valorem tax rate of 18.422 mils as adopted in 2022
 - c) Utility ad valorem taxes - Assumes no change in digest or any new appeals
 - d) Motor vehicle ad valorem taxes – Assumes a stabilization in tax due to the nature of the tax
 - e) Franchise is assumed at a similar revenue amount as FY2022. The estimate is based on revenue expected to be collected in FY2022.
- 3) Other taxes
 - a) For all other taxes the estimate is based upon actual revenues expected to be collected in FY2022.

LICENSES AND PERMITS

- 1) Beer & Wine Licenses; Liquor Beer and Wine Licenses – \$4,400 increase is assumed based on the number of applicable licenses.
- 2) Insurance Licenses – Increase is assumed based on 2022 collections
- 3) Building Structure Permits – Revenue from Building Inspection Fees for new single family construction is expected to decrease slightly under the 2022 budget estimate. However, it is anticipated that a stabilized issuance of trade and rehabilitation related permits will continue to be the trend in 2022.
- 4) Certificates of Occupancy revenue is reduced based on an estimation in reduction of building structure permits.

Business Licenses and Permits - Other:

Revenue is not assessed for other miscellaneous forms of licenses and permits. The amount of revenue collected (if any) varies year-to-year and is not predictable based on the nature of the permit. Revenue adjustments are typically made to the budget after adoption of the budget and during the budget cycle, as necessary.

INTERGOVERNMENTAL REVENUES

1) Local Maintenance Improvement Grant (LMIG)

The LMIG program was developed in cooperation with several Georgia organizations and operated in conjunction with the Georgia DOT to help local governments achieve much-needed improvements to the state's roadway network through grant funding. The revenue stated in the budget (\$11,382) is the amount of funds designated to the City by LMIG for FY2023 improvements but, the grant opportunity does require a local funding match of 30%. The match is included in the allocation of expenditures in Department 014 Public Works.

CHARGES FOR SERVICE

1) Accident Report and Background Checks are estimated at \$300 and \$10 respectively based on current year collections.

Sanitation charges are expected to be the same as the FY2022 budget estimation at \$40,750 and charges for building rentals are estimated to increase \$500 from \$2,500 to \$3,000.

FINES AND FORFEITURES

1) Fine and forfeiture revenue is estimated at \$76,800 in relation to projected 2022 year-end revenue. The net revenue is calculated based on the amount of municipal revenue collected for fines and forfeitures minus fund calculation expenditures assessed by County and State agencies such as Local Crime Victims Funds, Peace Officers A & B Annuity Fund, GSCCCA, etc, and bond refunds. Revenue is collected in a Municipal Court Pass Through account and funds are reconciled monthly within the City's general fund.

CONTRIBUTIONS PRIVATE SOURCES

There is no estimation of contributions from private sources.

MISCELLANEOUS INCOME

Miscellaneous income is estimated at \$3,000 based on FY2022 receivables. This form of revenue includes collections from plan review fees, notary fees, open records requests, etc.

OTHER FINANCING SOURCES

- 1) Transfer to the DDA Revenue Bond Fund will be necessary in the amount of \$77,230 for payment of principal and interest on the bond.
- 2) Revenue from General Fund Balance - Unrestricted Reserves is currently estimated at \$58,123.

NOTE:

A FY2022 year-end 2022 amendment is proposed to forward \$140,785 of American Rescue Plan Allocation to the General Fund as a stipulation of accepting the loss revenue option, ultimately increasing the City's fund balance.

EXPENDITURE INFORMATION ON NEXT PAGE

SUMMARY OF PROPOSED EXPENDITURES

	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
EXPENDITURES			
Personal Srvcs/Employee Benefits	540,810	512,637	543,489
Purchased/Contracted Services	233,850	307,980	312,982
Supplies	59,240	61,992	63,290
Capital Outlays	6,050	6,050	7,000
Payments to Others	-	-	15,000
Total General Fund Expenditures	897,850	888,659	941,761
Over/Deficit			(0)

This document provides expenditure expectancy detail for all departments and funds within Exhibit 1, beginning with page 6 of the attached exhibit. Highlighted expenditure detail is included for all General Fund departments within this memorandum for the FY2023 Budget proposal, beginning on the next page.

EXPENDITURES

DEPT 011 - ADMINISTRATION – MAYOR and COUNCIL (Governing Authority)

Personal Services/Benefits

The annual salary for Mayor with associated payroll tax is \$3,875 each member. (\$300/month plus applicable payroll taxes.)

Total expenditures for Mayor is budgeted at \$5,376

The annual salary for each member of Council with associated payroll tax is \$646. There are five members of Council.

Total expenditure for Council is budgeted at \$3,230.

Purchased/Contracted Services

The annual allotment for Mayor's Expenses is \$1,500.

NOTE: For all service departments that include salaries and wages increase in salaries across the board for all current regular employees (in the amount of 5.65%) was included in the budget estimates. Increase was approved by Mayor and Council upon the approval of Resolution 12-2022. Increase of 5.0% for the City Administrator position is proposed but, will require contract amendment.

For all service departments that include liability insurance premium cost, budget estimate was shown at 0% above the 2022 actual cost.

DEPARTMENT 011 ADMINISTRATION

Total expenditure in the amount of \$322,068 is proposed (\$18,872 over the previous year's budget as amended year to-date.

Personal Services/Benefits – The FY2023 budget of \$172,528 is proposed at \$19,125 more than that of the FY2022 budget of \$150,578 as amended to-date. This request includes 5.65% increase in salary and related expenses for the Administrative Coordinator, 5% increase in salary for the City Administrator (\$7,560 of the Administrator salary is in lieu of health plan benefits), and 25% of salary and associated costs for transition of the PT Court Clerk position to a FT Court/PD/Admin position.

Purchased/Contracted Services - overall decrease of \$4,028 going from \$134,578 in 2022 (amended year to-date) to \$130,550 in 2023 (as approved).

Professional and Technical Services - FY2023 budget of \$84,200 is \$11,465 less than that of the FY2022 budget of \$95,665 as amended to-date. The decrease is attributed to a decrease in office administrative and professional (legal and other professional). \$7,500 was moved from the professional services other line item to the cleaning services line item to adequately account for the cleaning service expenditure.

Property Services – FY2023 is budgeted at \$8,650 (\$6,400 more than that of the FY2022 budget as amended. The increase is attributed, in large part, to the move of cleaning services to the appropriate line item.

Supplies – Increase in FY2023 budget allocation is predicted in the amount of \$950. The proposed increase is primarily due to increase in office supplies cost - represented by FY2022 actual expense.

DEPARTMENT 012 MUNICIPAL COURT

Total expenditures estimated at \$93,994 - \$25,733 over the FY2022 budget as amended to-date.

Personal Services/Employee Benefits represents an increase of \$9,840 going from \$12,779 to \$22,619. Increase is attributed to the full year expense of 50% of a FT Court/PD/Admin Court Clerk as opposed to a partial year PT court clerk. The estimate includes employee benefits for full-time personnel such as health and retirement benefits and other payroll associated costs.

Purchased/Contracted Services – FY2023 budget is estimated at \$1,125 less than the FY2022 budget as amended to-date. Cleaning services of \$2,600 is moved from Professional/Technical Services.

Capital Outlay – There is a proposed expenditure of \$2,000 for the purchase of a computer for the court services office.

Payments to Others - \$12,500 is estimated as Payments to other Agencies and \$2,500 is estimated for bond refund costs. No cost was budgeted in the previous year and therefore FY2022 year end adjustment will be necessary for appropriate accounting of the 2022 expenditure.

DEPARTMENT 013 POLICE

Total overall department expenditures estimated at \$340,303 (\$7,531 less than the FY2022 budget as amended to-date of \$347,834).

Personal Services/Benefits – Is reduced from \$273,954 to \$268,453 due to the offset of a reduction in health plan benefits from \$63,821 to \$39,835, a 5.65% increase in salaries for regular employees, and 25% of salary and associated costs for the full-time Court/PD/Admin clerk position.

Purchased/Contracted Services – FY2023 estimate of \$55,025 is \$1,455 less than the FY2022 budget as amended of \$56,480. Other professional is reduced by \$1,100, cleaning services are moved from other contracted services to the cleaning services line item, equipment repairs is increase by \$1,000, automobile repair is decreased by \$600, and telephone/internet services are decreased by 2,500. All expenditure allocations are reduced and/or increased based on current year expense as incurred.

Supplies - FY2023 estimate of \$16,825 is \$475 more than the FY2022 budget as amended to-date of \$16,350. The increase in expenditures is attributed to an increase in uniform cost for the potential on-boarding of two (2) new reserve officers for \$450 and for \$25 increase in ammo cost.

Capital Outlay is reduced by \$1,050 due to a move in the annual renewal cost of equipment to the appropriate equipment maintenance line item.

DEPARTMENT 014 PUBLIC WORKS

Total department expenditures is represented at \$143,087 (\$8,939 more than the FY2022 budget as amended to-date of \$134,148).

Personal Services/Benefits – FY2023 estimate of \$65,680 is \$2,676 less than the FY2022 budget as amended to-date of \$68,356) Decrease is attributed to an offset of a 5.65% increase in salaries as approved by Resolution 12-2022 and idcrease in full year health plan expense (only one of the two public works employees participates in the plan. 75% of salary for public works personnel is accounted for in department 014. 50% of health plan benefit is account for in department 014. The remaining salaries and health costs are accounted for in the Storm Water Fund.

Purchases/Contracted Services – FY2023 estimate of\$55,907 s \$11,460 more than the FY2022 budget as amended of \$44,447. The increase is attributed, in large part, to the Local Maintenance Improvement Grant and 30% match expense for street maintenance and repairs in the amount of \$14,797.

Minimal supplies increase and no capital outlay is expense is estimated for the 2023 budget year.

DEPARTMENT 023 RECREATION

Total expenditures are estimated at \$42,309 (\$7,809 in excess of the FY2022 budget as amended to-date of \$35,220).

Personnel Services/Benefits – FY2023 estimate of \$14,209 is presented as \$7,239 more than the FY2022 budget as amended of \$6,9700. The increase is due staffing of the two seasonal beach personnel positions and a facilities coordinator position.

Increase in purchased services of \$150 is offset by a decrease in supplies of \$300.

ADDITIONAL GOVERNMENTAL FUNDS

Debt Service Fund

No debt payments are recorded as payable in the 2023 fiscal year.

Capital Projects

\$20,000 in unidentified capital project costs are estimated in the 2023 fiscal year.

Confiscated

\$500 grant expense is estimated in the 2023 fiscal year.

SPECIAL REVENUE FUNDS

DDA REVENUE BOND FUND

\$77,230 is recorded in bond payment principal and interest expense.

SPLOST FUND 09

As proposed, the FY2023 SPLOST fund budget accounts for \$125,000 in collections from anticipated sales tax proceeds.

The budget, as estimated, also accounts for expenses in the amount of \$351,599 11,599 for engineering, 320,000 as a rollover for the Oak Drive improvements project and \$20,000 in police dash cameras expense.

ARPA FUND 12

Signed into law on March 11, 2021, The American Rescue Plan Act of 2021 (“ARPA”) provided \$350 billion in additional funding for state and local governments. The local funding portion is approximately \$130 billion, equally divided between cities and counties. Localities received the funds in two tranches. The City has received its both ARPA distributions in the amount of \$140,785 each. The first tranche of \$140,785 was accepted as an option for replenishing lost revenue experienced during the pandemic. Planning for ARPA spending is forthcoming. Funding must be appropriated by the end of 2024.

McAllister Fund

No projects have been assigned for expense within the McAllister fund for the 2023 fiscal year. Amendments for FY2022 are forthcoming.

PROPRIETARY FUND

STORM WATER MANAGEMENT FUND 08

As originally estimated, the storm water management fund accounts for revenue expectations in the amount of \$65,560.

Expenditures are estimated in an offsetting amount of \$60,536 resulting in a expected increase of net position to the fund of \$5,024 in fiscal year 2023.

Mayor's Statement

The FY2023 Budgets for Pine Lake are submitted to Council as a prediction of revenue and expenditure/expense scenarios for the upcoming budget cycle. Both myself and the Council are committed to being fiscally responsible with the funds that the City manages under the premise of public trust. This commitment is anchored in the desire to ensure the highest level of service provision possible for our citizens, businesses, and stakeholders.

Thank you,

Melanie Hammet

Melanie Hammet
Mayor

Administrator's Statement

The enclosed information represents the City Administrator's presentation of the City of Stone Pine Lake's FY2023 budget estimates by Fund, per Line-Item Detail, and as formally proposed.

Please feel free to contact me at the Administration Office of the City at 404-999-4932 or email chaquiasmthornton@pinelakega.net for questions or concerns regarding the projections of the 2023 fiscal year budget. Please note that estimates for FY2022 budget as amended and FY2023 projections are subject to change up to and through final adoption of the FY2023 budget document.

Thank you,



ChaQuias Miller Thornton
City Administrator

**EXHIBIT 1
CITY OF PINE LAKE - FY2023 BUDGETS PROPOSAL
GENERAL FUND SUMMARY**

REVENUES	2022 Approved Budget	2022 Revised Budget	2023 Proposed Budget
Taxes	796,000	796,000	799,069
Licenses & Permits	10,700	10,700	14,225
Intergovernmental	-	-	11,382
Charges for Services	43,560	43,560	55,392
Fines and Forfeitures	64,000	64,000	76,800
Investment Income	1,000	1,000	1,000
Private Grants	-	-	-
Miscellaneous Revenue	3,300	3,300	3,000
Other Financing Sources	-	-	-
TOTAL CURRENT REVENUE	918,560	918,560	960,868
Transfers To	77,230	77,230	77,230
From Fund Balance	56,520	47,329	58,123
To Fund Balance	-	-	-
TOTAL GENERAL FUND REVENUE	897,850	888,659	941,761
EXPENDITURES			
Personal Srvcs/Employee Benefits	540,810	512,637	543,489
Purchased/Contracted Services	233,850	307,980	312,982
Supplies	59,240	61,992	63,290
Capital Outlays	6,050	6,050	7,000
Payments to Others	-	-	15,000
TOTAL GENERAL FUND EXPENDITURES	897,850	888,659	941,761
Over/Deficit			0

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

GENERAL FUND REVENUES	2022 Approved Budget	2022 Revised Budget	2023 Proposed Budget
31 - TAXES			
311000 - GENERAL PROPERTY TAXES			
311100 - CURRENT YEAR TAXES			
311101 - ADVAL TAX-RESIDENTIAL	585,000	585,000	595,819
311110 - UTILITIES - CURRENT	3,000	3,000	3,000
Total 311100 - CURRENT YEAR TAXES	588,000	588,000	598,819
311200 - PRIOR YEARS TAXES			
311201 - ADVAL PRIOR-RESIDENTIAL	45,000	45,000	45,000
311210 - UTILITIES - PRIOR YEARS	7,000	7,000	7,000
Total 311200 - PRIOR YEARS TAXES	52,000	52,000	52,000
311300 - PERSONAL PROPERTY-CURRENT YEAR			
311301 - MOTOR VEHICLE TAX	13,000	13,000	16,000
311302 - INTANGIBLE TAX	20,000	20,000	9,000
311300 - PERS. PROP. CY - Other	7,000	7,000	7,000
Total 311300 - PERS. PROP. CURRENT YEAR	40,000	40,000	32,000
OTHER			
311400 - PERSONAL PROPERTY-PRIOR YEARS	100	100	100
311600 - REAL ESTATE TRANSFER TAX	5,000	5,000	5,000
311700 - FRANCHISE TAXES	34,000	34,000	34,000
319000 - PENALTY & INT-DELINQUENT TAX	3,200	3,200	3,200
Total - OTHER	42,300	42,300	42,300
Total 311000 - GENERAL PROPERTY TAXES	722,300	722,300	725,119

314000 · SELECTIVE SALES AND USE TAXES

314200 · ALCOHOL BEVERAGE TAX	5,000	5,000	5,000
314205 · ENERGY EXISE TAX	700	700	700
Total 314000 · SELECTIVE SALES AND USE TAXES	5,700	5,700	5,700

316000 · BUSINESS TAXES

316100 · BUSINESS AND OCCUPATION TAX	7,000	7,000	7,250
316200 · INSURANCE PREMIUM TAX	61,000	61,000	61,000
316000 · BUSINESS TAXES - Other	0	0	0
Total 316000 · BUSINESS TAXES	68,000	68,000	68,250

Total 31 · TAXES	796,000	796,000	799,069
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32 · LICENSES AND PERMITS**321000 · BUSINESS LICENSES AND PERMITS**

321100 · ALCOHOL BEVERAGE LICENSE	1,000	1,000	5,500
321000 · BUS. LICENSES & PERMITS - Other	0	0	0
Total 321000 · BUSINESS LICENSES AND PERMITS	1,000	1,000	5,500

322000 · NON-BUSINESS LICENSES & PERMITS

322100 · BUILDING PERMITS	8,000	8,000	6,000
322200 · CERTIFICATE OF OCCUPANCY	500	500	325
322300 · SIGN PERMIT	100	100	200
322400 · TREE PERMIT	300	300	200
322500 · FENCE PERMIT	300	300	300
322600 · PUBLIC SPACE PERMIT	500	500	1,700
322700 · FILM PERMITS	0	0	0

Total 322000 · NON-BUSINESS LICENSES & PERMI	9,700	9,700	8,725
Total 32 · LICENSES AND PERMITS	10,700	10,700	14,225

33 · INTERGOVERNMENTAL

331000 · INTERGOVERNMENTAL			
334005 · LMIG	0	0	11,382
337200 · CARES ACT & RELATED REVENUE	0	0	0
Total 33100 · INTERGOVERNMENTAL	0	0	11,382
Total 33 · INTERGOVERNMENTAL	0	0	11,382

34 · CHARGES FOR SERVICES

342000 · PUBLIC SAFETY			
342100 · BACKGROUND CHECKS	10	10	40
342101 · ACCIDENT REPORTS	300	300	220
Total 342000 · PUBLIC SAFETY	310	310	260
344000 · UTILITIES & SANITATION			
344100 · SANITATION - CURRENT	38,600	38,600	38,600
344110 · SANITATION - PRIOR YEAR	2,150	2,150	2,150
Total 344000 · UTILITIES & SANITATION	40,750	40,750	40,750
345000 · HEALTH AND FAMILY SERVICES			
345100 · BUILDING RENTALS	2,500	2,500	3,000
Total 345000 · HEALTH AND FAMILY SERVICES	2,500	2,500	3,000
Total 34 · CHARGES FOR SERVICES	43,560	43,560	55,392

35 · FINES AND FORFEITURES

351000 · FINES			
351100 · COURT RECEIPTS	43,000	43,000	43,000
351200 · PROBATION	21,000	21,000	21,300
351300 · COURT ASSESSED ADD-ONS	0	0	12,500
Total 351000 · FINES	64,000	64,000	76,800
Total 35 · FINES AND FORFEITURES	64,000	64,000	76,800

36 · INVESTMENT INCOME

361000 · INTEREST INCOME	1,000	1,000	1,000
Total 36 · INVESTMENT INCOME	1,000	1,000	1,000

37 · PRIVATE GRANTS			
371000 · PRIVATE GRANT	0	0	0
Total 37 · PRIVATE GRANT	0	0	0
38 · MISCELLANEOUS REVENUE			
381000 · MISCELLANEOUS INCOME	3,300	3,300	3,000
382000 · FUNDS CARRIED FORWARD	0	0	0
Total 38 · MISCELLANEOUS REVENUE	3,300	3,300	3,000
39 · OTHER FINANCING SOURCES			
392000 · BORROWED FUNDS			
392300 · SALE OF ASSETS	0	0	0
Total 392000 · BORROWED FUNDS	0	0	0
Total 39 · OTHER FINANCING SOURCES	0	0	0
TOTAL CURRENT REVENUES	918,560	918,560	960,868
61 · TRANSFERS			
611001 · TRANSFER TO DDA	77,230	77,230	77,230
611006 · TRANSFER TO DEBT SERVICE	0	0	0
Total 61 · TRANSFERS	77,230	77,230	77,230
FROM FUND BALANCE	56,520	47,329	58,123
TO FUND BALANCE	-	-	-
TOTAL GENERAL FUND REVENUES	897,850	888,659	941,761

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
51 - PERSONAL SRVCS/EMPLOYEE BENEFIT			
511000 - SALARIES AND WAGES			
511200 - REGULAR - FULL-TIME	332,950	335,467	389,686
511300 - REGULAR - PART-TIME	40,500	34,615	30,665
511400 - MAYOR SALARY	3,600	3,600	3,600
511500 - COUNCIL SALARIES	3,000	3,000	3,000
511600 - OVERTIME	1,750	1,750	1,550
Total 511000 - SALARIES AND WAGES	381,800	378,432	428,502
512000 - EMPLOYEE BENEFITS			
512100 - GROUP INSURANCE	98,770	72,641	51,021
512101 - EMPLOYEE BENEFITS/OTHER	0	1,575	0
512200 - FICA CONTRIBUTIONS	23,810	23,611	24,393
512300 - MEDICARE	5,590	5,538	5,705
512400 - RETIREMENT	16,290	16,290	19,109
512600 - WORKERS' COMPENSATION	14,550	14,550	14,760
512700 - UNEMPLOYMENT INSURANCE	0	0	0
Total 512000 - EMPLOYEE BENEFITS	159,010	134,205	114,987
Total 51 - PERSONAL SRVCS/EMPLOYEE BENEFIT	540,810	512,637	543,489

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
52 · PURCHASES/CONTRACTED SERVICES			
521000 · PROFESSIONAL & TECHNICAL SRVCS			
521100 · OFFICE & ADMINISTRATIVE			
521110 · PAYROLL SERVICE	3,400	3,400	3,500
521120 · COUNTY COLLECTION FEES	1,200	1,200	1,200
521140 · OTHER ADMIN. SERVICES	1,700	1,700	0
Total 521100 · OFFICE & ADMINISTRATIVE	6,300	6,300	4,700
521200 · PROFESSIONAL			
521210 · LEGAL EXPENSES	25,500	25,500	24,900
521220 · AUDITOR FEES	21,000	19,500	21,000
521230 · MUNICIPAL CODE	4,000	4,000	4,000
521240 · JUDGE'S FEES	13,800	13,800	13,800
521241 · PERMITTING & INSPECTION	6,800	9,365	8,500
521250 · PUBLIC DEFENDER FEES	1,300	4,300	1,300
521290 · OTHER PROFESSIONAL SERVICES	37,160	40,142	27,000
Total 521200 · PROFESSIONAL	109,560	116,607	100,500
521400 · OTHER CONTRACTED SERVICES			
521499 · TECHNOLOGY	18,850	18,850	18,850
Total 521400 · OTHER CONTRACTED SERVICES	18,850	18,850	18,850
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	134,710	141,757	124,050

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
522000 · PROPERTY SERVICES			
522100 · CLEANING SERVICES			
	12,200	12,200	22,900
522200 · REPAIRS AND MAINTENANCE			
522210 · EQUIPMENT REPAIR & MNT.	11,900	11,900	12,400
522211 · COMPUTER REP. & MNT.	1,000	1,000	400
522212 · COPIER MAINTENANCE	650	650	650
522210 · EQUIPMENT REPAIR & MNT.	13,550	13,550	13,450
522200 · REPAIRS & MAINTENANCE	13,550	13,550	13,450
522220 · AUTOMOBILE REP. & MNT.	10,050	17,350	16,750
522230 · BUILDING REP. & MNT.	4,000	4,000	4,000
522240 · GROUNDS MAINTENANCE	2,500	3,700	2,500
522250 · STREET MAINTENANCE & REPAIRS	2,250	2,250	14,797
522300 · RENTALS - EQUIPMENT			
522320 · EQUIPMENT LEASE	650	650	800
Total 522300 · RENTALS - EQUIPMENT	650	650	800
Total 522000 · PROPERTY SERVICES	33,000	53,700	77,797

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
523000 · OTHER PURCHASED SERVICES			
523100 · INSURANCE			
523101 · GIRMA - LIABILITY INS.	33,450	33,450	33,850
523110 · CLAIMS & JUDGEMENTS	11,000	11,000	11,000
Total 523100 · INSURANCE	44,450	44,450	44,850
531105 · SPECIAL PROGRAMS	1,580	1,580	1,580
523200 · TELEPHONE, INTERNET	20,360	21,790	20,810
523300 · ADVERTISING	2,000	3,000	3,000
523400 · PRINTING AND BINDING	1,450	1,450	1,000
523500 · TRAVEL	3,400	2,900	3,500
523555 · MEETINGS HOSTED BY CITY	200	200	200
523600 · DUES AND FEES	1,750	2,583	2,795
523610 · COURT APPEARANCE FEES	3,000	3,000	3,000
523700 · EDUCATION AND TRAINING	3,800	3,320	3,800
523800 · TRASH/DUMPSTER	0	0	0
523830 · LANDFILL	1,200	1,200	1,200
523900 · OTHER			
523901 · PRE-EMPLOYMENT / DRUG TESTING	450	450	450
523910 · COURTWARE	9,450	9,450	8,000
523920 · MAYOR EXPENSES	1,500	1,500	1,500
523940 · MEETINGS EXPENSE	650	650	450
Total 523900 · OTHER	2,150	2,150	1,950
Total 523000 · OTHER PURCHASED SERVICES	84,140	97,523	96,135
524000 · CONTRACT LABOR	15,000	15,000	15,000

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
Total 52 · PURCHASES/CONTRACTED SERVICES	233,850	307,980	312,982
53 · SUPPLIES			
531000 · SUPPLIES			
531100 · GENERAL SUPPLIES & MATERIALS			
531100 · OFFICE SUPPLIES	2,600	2,907	3,925
531103 · POSTAGE	960	960	960
531104 · CUSTODIAL SUPPLIES	800	800	850
531109 · AMMUNITION	350	350	375
531110 · COMPUTER SUPPLIES	0	0	0
531111 · COMPUTER SOFTWARE	1,840	1,840	1,840
531150 · SIGNS	1,600	1,600	1,500
Total 531100 · GENERAL SUPPLIES & MATERIALS	6,550	8,457	9,450
531200 · UTILITIES / ENERGY			
531210 · WATER/SEWER	740	740	740
531220 · NATURAL GAS	7,100	7,100	6,800
531230 · ELECTRICITY	8,200	9,245	9,200
531231 · STREET LIGHTS	11,650	11,650	11,650
531270 · GASOLINE	11,300	11,300	11,300
Total 531200 · UTILITIES / ENERGY	38,990	40,035	39,690
531600 · SMALL EQUIPMENT	2,900	2,900	2,900
531700 · OTHER SUPPLIES	2,250	2,250	2,250
531800 · UNIFORMS	1,100	900	1,550

GENERAL FUND EXPENSES	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
531900 · OTHER GENERAL OPERATING EXP			
531902 · STORMWATER FEES	2,850	2,850	2,850
531922 · COVID-19 EXPENSES	0	0	0
531900 · OTHER GENERAL OPER. EXP - OTHER	4,600	4,600	4,600
Total 531900 · OTHER GENERAL OPERATING EXP	7,450	7,450	7,450
Total 531000 · SUPPLIES	59,240	61,992	63,290
Total 53 · SUPPLIES	59,240	61,992	63,290
54 · CAPITAL OUTLAYS			
542000 · MACHINERY & EQUIPMENT			
542100 · MACHINERY	0	0	0
542400 · COMPUTERS	2,000	2,000	4,000
542500 · EQUIPMENT	4,050	4,050	3,000
Total 542000 · MACHINERY & EQUIPMENT	6,050	6,050	7,000
Total 54 · CAPITAL OUTLAYS	6,050	6,050	7,000
57 · PAYMENTS TO OTHERS			
572100 · PAYMENTS TO AGENCIES/OFFSETS			12,500
573100 · BOND REFUNDS			2,500
Total 57 · TOTAL PAYMENTS TO OTHERS	0	0	15,000
EXPENSES TOTAL	897,850	888,659	941,761

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

Expense	ADMINISTRATION	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
51 - PERSONAL SRVCS/EMPLOYEE BENEFIT				
511000 - SALARIES AND WAGES				
	511200 - REGULAR - FULL-TIME	123,770	124,198	144,023
	511300 - REGULAR - PART-TIME	500	500	0
	511400 - MAYOR SALARY	3,600	3,600	3,600
	511500 - COUNCIL SALARIES	3,000	3,000	3,000
	511600 - OVERTIME	500	500	300
	Total 511000 - SALARIES AND WAGES	131,370	131,798	150,923
512000 - EMPLOYEE BENEFITS				
	512100 - GROUP INSURANCE	19,430	0	2,159
	512101 - EMPLOYEE BENEFITS/OTHER	0	1,575	0
	512200 - FICA CONTRIBUTIONS	8,630	8,658	9,357
	512300 - MEDICARE	2,020	2,027	2,188
	512400 - RETIREMENT	5,820	5,820	7,201
	512600 - WORKERS' COMPENSATION	700	700	700
	512700 - UNEMPLOYMENT INSURANCE	0	0	0
	Total 512000 - EMPLOYEE BENEFITS	36,600	18,780	21,605
Total 51 - PERSONAL SRVCS/EMPLOYEE BENEFIT		167,970	150,578	172,528

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

Expense	ADMINISTRATION	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
52 - PURCHASES/CONTRACTED SERVICES				
521000 - PROFESSIONAL & TECHNICAL SRVCS				
521100 - OFFICE & ADMINISTRATIVE				
	521110 - PAYROLL SERVICE	3,400	3,400	3,500
	521120 - COUNTY COLLECTION FEES	1,200	1,200	1,200
	521140 - OTHER ADMIN. SERVICES	1,700	1,700	0
Total 521100 - OFFICE & ADMINISTRATIVE		6,300	6,300	4,700
521200 - PROFESSIONAL				
	521210 - LEGAL EXPENSES	18,000	18,000	16,000
	521220 - AUDITOR FEES	21,000	19,500	21,000
	521230 - MUNICIPAL CODE	4,000	4,000	4,000
	521241 - PERMITTING & INSPECTION	6,800	9,365	8,500
	521290 - OTHER PROFESSIONAL SERVICES	26,500	26,500	18,000
Total 521200 - PROFESSIONAL		76,300	77,365	67,500
521400 - OTHER CONTRACTED SERVICES				
	521499 - Technology	12,000	12,000	12,000
Total 521400 - OTHER CONTRACTED SERVICES		12,000	12,000	12,000
Total 521000 - PROFESSIONAL & TECHNICAL SRVCS		94,600	95,665	84,200

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

Expense	ADMINISTRATION	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
	522000 · PROPERTY SERVICES			
	522100 · CLEANING SERVICES	0	0	7,500
	522200 · REPAIRS AND MAINTENANCE			
	522210 · EQUIPMENT REPAIR & MAINTENANCE	1,200	1,200	700
	522211 · COMPUTER REP. & MNT.	850	850	250
	522212 · COPIER MAINTENANCE	200	200	200
	522210 · EQUIPMENT REPAIR & MNT.	2,250	2,250	1,150
	Total 522200 · REPAIRS AND MAINTENANCE	2,250	2,250	1,150
	Total 522000 · PROPERTY SERVICES	2,250	2,250	8,650
	523000 · OTHER PURCHASED SERVICES			
	523100 · INSURANCE			
	523101 · GIRMA - LIABILITY INSURANCE	10,300	10,300	10,300
	523110 · CLAIMS & JUDGEMENTS	5,000	5,000	5,000
	Total 523100 · INSURANCE	15,300	15,300	15,300
	531105 · SPECIAL PROGRAMS	1,500	1,500	1,500
	523200 · TELEPHONE, INTERNET	6,500	7,930	9,450
	523300 · ADVERTISING	2,000	3,000	3,000
	523400 · PRINTING AND BINDING	900	900	450
	523500 · TRAVEL	1,500	1,500	1,500
	523555 · MEETINGS HOSTED BY CITY	200	200	200
	523600 · DUES AND FEES	1,500	2,333	2,500
	523700 · EDUCATION AND TRAINING	2,000	2,000	2,000
	523900 · OTHER			
	523920 · MAYOR EXPENSES	1,500	1,500	1,500
	523940 · MEETINGS EXPENSE	500	500	300
	Total 523900 · OTHER	2,000	2,000	1,800
	Total 523000 · OTHER PURCHASED SERVICES	33,400	36,663	37,700
	Total 52 · PURCHASES/CONTRACTED SERVICES	130,250	134,578	130,550

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

Expense	ADMINISTRATION	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
53 - SUPPLIES				
531000 - SUPPLIES				
531100 - GENERAL SUPPLIES & MATERIALS				
	531100 - OFFICE SUPPLIES	1,500	1,500	2,500
	531103 - POSTAGE	650	650	650
	531104 - CUSTODIAL SUPPLIES	300	300	250
	531111 - COMPUTER SOFTWARE	1,600	1,600	1,600
	Total 531100 - GENERAL SUPPLIES & MATERIALS	4,050	4,050	5,000
531200 - UTILITIES / ENERGY				
	531210 - WATER/SEWER	240	240	240
	531220 - NATURAL GAS	2,000	2,000	2,000
	531230 - ELECTRICITY	1,700	1,700	1,700
	Total 531200 - UTILITIES / ENERGY	3,940	3,940	3,940
	531600 - SMALL EQUIPMENT	600	600	600
	531700 - OTHER SUPPLIES	600	600	600
531900 - OTHER GENERAL OPERATING EXP				
	531902 - STORMWATER FEES	2,850	2,850	2,850
	531922 - COVID-19 EXPENSES	0	0	0
	531900 - OTHER GENERAL OPER. EXP - OTHER	1,000	1,000	1,000
	Total 531900 - OTHER GENERAL OPERATING EXP	3,850	3,850	3,850
	Total 531000 - SUPPLIES	13,040	13,040	13,990
	Total 53 - SUPPLIES	13,040	13,040	13,990

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

Expense	ADMINISTRATION	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
54 - CAPITAL OUTLAYS				
	542000 - MACHINERY & EQUIPMENT			
	542400 - COMPUTERS	2,000	2,000	2,000
	542500 - EQUIPMENT	3,000	3,000	3,000
	Total 542000 - MACHINERY & EQUIPMENT	5,000	5,000	5,000
Total 54 - CAPITAL OUTLAYS		5,000	5,000	5,000
ADMIN EXPENSES TOTAL		316,260	303,196	322,068

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES	Court	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
51 - PERSONAL SRVCS/EMPLOYEE BENEFIT				
511000 - SALARIES AND WAGES				
	511200 - REGULAR - FULL-TIME	0	0	17,524
	511300 - REGULAR - PART-TIME	17,500	11,712	0
Total 511000 - SALARIES AND WAGES		17,500	11,712	17,524
512000 - EMPLOYEE BENEFITS				
	512100 - GROUP INSURANCE	0	0	4,317
	512101 - EMPLOYEE BENEFITS/OTHER	0	0	0
	512200 - FICA CONTRIBUTIONS	1,090	727	0
	512300 - MEDICARE	260	170	0
	512400 - RETIREMENT	0	0	438
	512600 - WORKERS' COMPENSATION	170	170	340
	512700 - UNEMPLOYMENT INSURANCE	0	0	0
Total 512000 - EMPLOYEE BENEFITS		1,520	1,067	5,095
Total 51 - PERSONAL SRVCS/EMPLOYEE BENEFIT		19,020	12,779	22,619

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES	Court	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
52 - PURCHASES/CONTRACTED SERVICES				
521000 - PROFESSIONAL & TECHNICAL SRVCS				
521200 - PROFESSIONAL				
	521210 - LEGAL EXPENSES	7,000	7,000	8,400
	521240 - JUDGE'S FEES	13,800	13,800	13,800
	521250 - PUBLIC DEFENDER FEES	1,300	4,300	1,300
	521290 - OTHER PROFESSIONAL SERVICES	8,000	9,655	8,000
	Total 521200 - PROFESSIONAL	30,100	34,755	31,500
521400 - OTHER CONTRACTED SERVICES				
	521499 - TECHNOLOGY	3,000	3,000	3,000
	Total 521400 - OTHER CONTRACTED SERVICES	3,000	3,000	3,000
	Total 521000 - PROFESSIONAL & TECHNICAL SRVCS	33,100	37,755	34,500
522000 - PROPERTY SERVICES				
	522100 - CLEANING SERVICES	0	0	2,600
522200 - REPAIRS AND MAINTENANCE				
	522210 - EQUIPMENT REPAIR & MAINTENANCE	1,000	1,000	1,000
	522211 - COMPUTER REP. & MNT.	150	150	150
	522212 - COPIER MAINTENANCE	200	200	200
	522210 - EQUIPMENT REPAIR & MAINTENANCE	1,350	1,350	1,350
	Total 522200 - REPAIRS AND MAINTENANCE	1,350	1,350	1,350
	Total 522000 - PROPERTY SERVICES	1,350	1,350	3,950

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES	Court	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
523000 · OTHER PURCHASED SERVICES				
	523200 · TELEPHONE, INTERNET	500	500	500
	523400 · PRINTING AND BINDING	250	250	250
	523500 · TRAVEL	1,000	500	1,000
	523600 · DUES AND FEES	100	100	100
	523610 · COURT APPEARANCE FEES	3,000	3,000	3,000
	523700 · EDUCATION AND TRAINING	1,200	720	1,200
	523900 · OTHER	0	0	0
	523910 · COURTSWARE	9,450	9,450	8,000
	523940 · MEETINGS EXPENSE	150	150	150
	Total 523900 · OTHER	9,600	9,600	8,150
	Total 523000 · OTHER PURCHASED SERVICES	15,650	14,670	14,200
Total 52 · PURCHASES/CONTRACTED SERVICES		50,100	53,775	52,650

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES	Court	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
53 - SUPPLIES				
531000 - SUPPLIES				
531100 - GENERAL SUPPLIES & MATERIALS				
	531100 - OFFICE SUPPLIES	600	907	925
	531103 - POSTAGE	250	250	250
	TOTAL 531100 - GENERAL SUPPLIES & MATERIALS	<u>850</u>	<u>1,157</u>	<u>1,175</u>
	531600 - SMALL EQUIPMENT	250	250	250
531900 - OTHER GENERAL OPERATING EXP				
	531900 - OTHER GENERAL OPERATING EXP	300	300	300
	Total 531900 - OTHER GENERAL OPERATING EXP	<u>300</u>	<u>300</u>	<u>300</u>
	Total 531000 - SUPPLIES	<u>1,400</u>	<u>1,707</u>	<u>1,725</u>
	Total 53 - SUPPLIES	<u>1,400</u>	<u>1,707</u>	<u>1,725</u>
54 - CAPITAL OUTLAYS				
	541000 - PROPERTY	0	0	0
	541100 - SITES	0	0	0
	Total 541000 - PROPERTY	<u>0</u>	<u>0</u>	<u>0</u>
	542000 - MACHINERY & EQUIPMENT			
	542100 - MACHINERY			
	542400 - COMPUTERS	0	0	2,000
	542500 - EQUIPMENT	0	0	0
	Total 542000 - MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>	<u>2,000</u>
	Total 54 - CAPITAL OUTLAYS	<u>0</u>	<u>0</u>	<u>2,000</u>

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES	Court	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
57 - PAYMENTS TO OTHERS				
	572100 · PAYMENTS TO AGENCIES/OFFSETS			12,500
	573100 · BOND REFUNDS			2,500
Total 57 · TOTAL PAYMENTS TO OTHERS				15,000
COURT EXPENSES TOTAL		70,520	68,261	93,994

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PRO

EXPENSES	Police	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
51 - PERSONAL SRVCS/EMPLOYEE BENEFIT				
511000 - SALARIES AND WAGES				
	511200 - REGULAR - FULL-TIME	160,660	162,410	177,429
	511300 - REGULAR - PART-TIME	15,000	15,153	17,540
	511600 - OVERTIME	500	500	500
Total 511000 - SALARIES AND WAGES		176,160	178,063	195,469
512000 - EMPLOYEE BENEFITS				
	512100 - GROUP INSURANCE	70,520	63,821	39,835
	512101 - EMPLOYEE BENEFITS/OTHER	0	0	0
	512200 - FICA CONTRIBUTIONS	10,770	10,884	11,032
	512300 - MEDICARE	2,520	2,546	2,580
	512400 - RETIREMENT	8,040	8,040	8,896
	512600 - WORKERS' COMPENSATION	10,600	10,600	10,640
	512700 - UNEMPLOYMENT INSURANCE	0	0	0
Total 512000 - EMPLOYEE BENEFITS		102,450	95,891	72,983
Total 51 - PERSONAL SRVCS/EMPLOYEE BENEFIT		278,610	273,954	268,453

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PRO

EXPENSES	Police	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521200 · PROFESSIONAL				
	521210 · LEGAL EXPENSES	500	500	500
	521290 · OTHER PROFESSIONAL SERVICES	1,100	1,100	0
	Total 521200 · PROFESSIONAL	1,600	1,600	500
521400 · OTHER CONTRACTED SERVICES				
	521499 · TECHNOLOGY	3,850	3,850	3,850
	Total 521400 · OTHER CONTRACTED SERVICES	3,850	3,850	3,850
	Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	5,450	5,450	4,350
522000 · PROPERTY SERVICES				
	522100 · CLEANING SERVICES	0	0	1,200
	522200 · REPAIRS AND MAINTENANCE			
	522210 · EQUIPMENT REPAIR & MNT.	0	0	1,000
	522211 · COMPUTER REP. & MNT.	0	0	0
	522212 · COPIER MAINTENANCE	250	250	250
	Total 522210 · EQUIPMENT REPAIR & MNT.	250	250	1,250
	Total 522200 · REPAIRS AND MAINTENANCE	250	250	1,250
	522220 · AUTOMOBILE REP. & MNT.	8,300	15,600	15,000
	522230 · BUILDING REP. & MNT.	500	500	500
	Total 522000 · PROPERTY SERVICES	9,050	16,350	17,950

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PRO

EXPENSES	Police	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
523000 · OTHER PURCHASED SERVICES				
523100 · INSURANCE				
	523101 · GIRMA - LIABILITY INS.	18,200	18,200	18,600
	523110 · CLAIMS & JUDGEMENTS	5,000	5,000	5,000
	Total 523100 · INSURANCE	23,200	23,200	23,600
	531105 · SPECIAL PROGRAMS	80	80	80
	523200 · TELEPHONE, INTERNET	9,000	9,000	6,500
	523400 · PRINTING AND BINDING	300	300	300
	523500 · TRAVEL	900	900	1,000
	523600 · DUES AND FEES	150	150	195
	523700 · EDUCATION AND TRAINING	600	600	600
523900 · OTHER				
	523901 · PRE-EMPLOYMENT / DRUG TESTING	450	450	450
	Total 523900 · OTHER	450	450	450
	Total 523000 · OTHER PURCHASED SERVICES	34,680	34,680	32,725
Total 52 · PURCHASES/CONTRACTED SERVICES		49,180	56,480	55,025

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PRO

EXPENSES	Police	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
53 · SUPPLIES				
531000 · SUPPLIES				
531100 · GENERAL SUPPLIES & MATERIALS				
	531100 · OFFICE SUPPLIES	500	500	500
	531103 · POSTAGE	60	60	60
	531109 · AMMUNITION	350	350	375
	531111 · COMPUTER SOFTWARE	240	240	240
Total 531100 · GENERAL SUPPLIES& MATERIALS		1,150	1,150	1,175
531200 · UTILITIES / ENERGY				
	531210 · WATER/SEWER	300	300	300
	531220 · NATURAL GAS	1,800	1,800	1,800
	531230 · ELECTRICITY	2,500	2,500	2,500
	531270 · GASOLINE	8,800	8,800	8,800
Total 531200 · UTILITIES / ENERGY		13,400	13,400	13,400
	531600 · SMALL EQUIPMENT	350	350	350
	531700 · OTHER SUPPLIES	250	250	250
	531800 · UNIFORMS	700	700	1,150
	531900 · OTHER GENERAL OPERATING EXP			
	531900 · OTHER GEN. OPER. EXP	500	500	500
Total 531900 · OTHER GENERAL OPER. EXP		500	500	500
Total 531000 · SUPPLIES		16,350	16,350	16,825
Total 53 · SUPPLIES		16,350	16,350	16,825

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PRO

EXPENSES	Police	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
54 · CAPITAL OUTLAYS				
	542000 · MACHINERY & EQUIPMENT			
	542500 · EQUIPMENT	1,050	1,050	0
	Total 542000 · MACHINERY & EQUIPMENT	<u>1,050</u>	<u>1,050</u>	<u>0</u>
Total 54 · CAPITAL OUTLAYS		<u>1,050</u>	<u>1,050</u>	<u>0</u>
POLICE EXPENSES TOTAL		<u>345,190</u>	<u>347,834</u>	<u>340,303</u>

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Public Works	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
51 - PERSONAL SRVCS/EMPLOYEE BENEFIT			
511000 - SALARIES AND WAGES			
511200 - REGULAR - FULL-TIME	48,520	48,859	50,710
511300 - REGULAR - PART-TIME	1,000	750	0
511600 - OVERTIME	750	750	750
Total 511000 - SALARIES AND WAGES	50,270	50,359	51,460
512000 - EMPLOYEE BENEFITS			
512100 - GROUP INSURANCE	8,820	8,820	4,710
512101 - EMPLOYEE BENEFITS/OTHER	0	0	0
512200 - FICA CONTRIBUTIONS	3,010	3,032	3,191
512300 - MEDICARE	710	715	746
512400 - RETIREMENT	2,430	2,430	2,573
512600 - WORKERS' COMPENSATION	3,000	3,000	3,000
512700 - UNEMPLOYMENT INSURANCE	0	0	0
Total 512000 - EMPLOYEE BENEFITS	17,970	17,997	14,219
Total 51 - PERSONAL SRVCS/EMPLOYEE BENEFIT	68,240	68,356	65,680

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Public Works	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
52 · PURCHASES/CONTRACTED SERVICES			
521000 · PROFESSIONAL & TECHNICAL SRVCS			
521200 · PROFESSIONAL			
521290 · OTHER PROFESSIONAL SERVICES	1,560	2,887	1,000
Total 521200 · PROFESSIONAL	<u>1,560</u>	<u>2,887</u>	<u>1,000</u>
Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	<u>1,560</u>	<u>2,887</u>	<u>1,000</u>
522000 · PROPERTY SERVICES			
522100 · CLEANING SERVICES	0	0	2,000
522200 · REPAIRS AND MAINTENANCE			
522210 · EQUIPMENT REPAIR & MAINTENANCE	9,500	9,500	9,500
522210 · EQUIPMENT R&M -OTHER	9,500	9,500	9,500
TOTAL 522200 · REPAIRS AND MAINTENANCE	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>
522220 · AUTOMOBILE REPAIR/MAINTENANCE	1,750	1,750	1,750
522230 · BUILDING REPAIRS & MAINTENANCE	2,500	2,500	2,500
522240 · GROUNDS MAINTENANCE	2,500	3,700	2,500
522250 · STREET MAINTENANCE & REPAIRS	<u>2,250</u>	<u>2,250</u>	<u>14,797</u>
522300 · RENTALS - EQUIPMENT			
522320 · EQUIPMENT LEASE	0	0	0
Total 522300 · RENTALS - EQUIPMENT	<u>0</u>	<u>0</u>	<u>0</u>
Total 522000 · PROPERTY SERVICES	<u>18,500</u>	<u>19,700</u>	<u>33,047</u>

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES	Public Works	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
523000 · OTHER PURCHASED SERVICES				
523100 · INSURANCE				
	523101 · GIRMA - LIABILITY INSURANCE	3,700	3,700	3,700
	523110 · CLAIMS & JUDGEMENTS	1,000	1,000	1,000
Total 523100 · INSURANCE		4,700	4,700	4,700
	531105 · SPECIAL PROGRAMS	0	0	0
	523200 · TELEPHONE, INTERNET	960	960	960
	523830 · LANDFILL	1,200	1,200	1,200
Total 523000 · OTHER PURCHASED SERVICES		6,860	6,860	6,860
	524000 · CONTRACT LABOR	15,000	15,000	15,000
Total 52 · PURCHASES/CONTRACTED SERVICES		41,920	44,447	55,907

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Public Works	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
53 - SUPPLIES			
531000 - SUPPLIES			
531100 - GENERAL SUPPLIES& MATERIALS			
531104 - CUSTODIAL SUPPLIES	200	200	200
531150 - SIGNS	1,000	1,000	1,000
Total 531100 - GENERAL SUPPLIES & MATERIALS	1,200	1,200	1,200
531200 - UTILITIES / ENERGY			
531230 - ELECTRICITY	500	1,545	1,500
531231 - STREET LIGHTS	11,650	11,650	11,650
531270 - GASOLINE	2,500	2,500	2,500
Total 531200 - UTILITIES / ENERGY	14,650	15,695	15,650
531600 - SMALL EQUIPMENT	1,500	1,500	1,500
531700 - OTHER SUPPLIES	1,250	1,250	1,250
531800 - UNIFORMS	400	200	400
531900 - OTHER GENERAL OPERATING EXP			
531900 - OTHER GENERAL OPERATING EXP	1,500	1,500	1,500
Total 531900 - OTHER GENERAL OPERATING EXP	1,500	1,500	1,500
Total 531000 - SUPPLIES	20,500	21,345	21,500
Total 53 - SUPPLIES	20,500	21,345	21,500

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Public Works	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
54 · CAPITAL OUTLAYS			
542000 · MACHINERY & EQUIPMENT			
542500 · EQUIPMENT	0	0	0
Total 542000 · MACHINERY & EQUIPMENT	0	0	0
Total 54 · CAPITAL OUTLAYS	0	0	0
PUBLIC WORKS EXPENSES TOTAL	130,660	134,148	143,087

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Recreation	Approved 2022 Budget	Revised 2022 Budget	Proposed Budget 2023
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT			
511000 · SALARIES AND WAGES			
511200 · REGULAR - FULL-TIME	0	0	0
511300 · REGULAR - PART-TIME	6,500	6,500	13,125
511600 · OVERTIME	0	0	0
Total 511000 · SALARIES AND WAGES	6,500	6,500	13,125
512000 · EMPLOYEE BENEFITS			
512101 · EMPLOYEE BENEFITS/OTHER		0	0
512200 · FICA CONTRIBUTIONS	310	310	814
512300 · MEDICARE	80	80	190
512600 · WORKERS' COMPENSATION	80	80	80
512700 · UNEMPLOYMENT INSURANCE	0	0	
Total 512000 · EMPLOYEE BENEFITS	470	470	1,084
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	6,970	6,970	14,209

52 · PURCHASES/CONTRACTED SERVICES

522000 · PROPERTY SERVICES

522100 · CLEANING SERVICES	12,200	12,200	12,200
522200 · REPAIRS AND MAINTENANCE			
522210 · EQUIPMENT REPAIR & MAINTENANCE	200	200	200
Total 52200 · REPAIRS AND MAINTENANCE	200	200	200
522230 · BUILDING REPAIRS & MAINTENANCE	1,000	1,000	1,000

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Recreation	Approved 2022 Budget	Revised 2022 Budget	Proposed Budget 2023
522300 · RENTALS - EQUIPMENT			
522320 · EQUIPMENT LEASE	650	650	800
Total 522300 · RENTALS - EQUIPMENT	650	650	800
<hr/>			
Total 522000 · PROPERTY SERVICES	14,050	14,050	14,200
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523000 · OTHER PURCHASED SERVICES			
523100 · INSURANCE			
523101 · GIRMA - LIABILITY INSURANCE	1,250	1,250	1,250
Total 523100 · INSURANCE	1,250	1,250	1,250
523200 · TELEPHONE, INTERNET	3,400	3,400	3,400
523500 · TRAVEL	0	0	0
<hr/>			
Total 523000 · OTHER PURCHASED SERVICES	4,650	4,650	4,650
<hr/>			
Total 52 · PURCHASES/CONTRACTED SERVICES	18,700	18,700	18,850

CITY OF PINE LAKE, GA - FY2023 BUDGETS - AS PROPOSED

EXPENSES Recreation	Approved 2022 Budget	Revised 2022 Budget	Proposed Budget 2023
53 - SUPPLIES			
531000 - SUPPLIES			
531100 - GENERAL SUPPLIES & MATERIALS			
531104 - CUSTODIAL SUPPLIES	300	300	400
531150 - SIGNS	600	600	500
Total 531100 - GENERAL SUPPLIES & MATERIALS	900	900	900
531200 - UTILITIES / ENERGY			
531210 - WATER/SEWER	200	200	200
531220 - NATURAL GAS	3,300	3,300	3,000
531230 - ELECTRICITY	3,500	3,500	3,500
Total 531200 - UTILITIES / ENERGY	7,000	7,000	6,700
531600 - SMALL EQUIPMENT	200	200	200
531700 - OTHER SUPPLIES	150	150	150
531900 - OTHER GENERAL OPERATING EXP			
531900 - OTHER GENERAL OPERATING EXP	1,300	1,300	1,300
Total 531900 - OTHER GENERAL OPERATING EXP	0	1,300	1,300
Total 531000 - SUPPLIES	9,550	9,550	9,250
Total 53 - SUPPLIES	9,550	9,550	9,250
RECREATION EXPENSES TOTAL	35,220	35,220	42,309

Stormwater	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
REVENUES			
34 · CHARGES FOR SERVICES			
344000 · UTILITIES			
344140 · STORMWATER - CURRENT	60,000	60,000	60,000
344150 · STORMWATER - PRIOR YEARS	5,550	5,550	5,550
Total 344000 · UTILITIES & SANITATION	65,550	65,550	65,550
Total 34 · CHARGES FOR SERVICES	65,550	65,550	65,550
36 · INVESTMENT INCOME			
361000 · INTEREST INCOME	0	0	10
Total 36 · INVESTMENT INCOME	0	0	10
TOTAL CURRENT REVENUES	65,550	65,550	65,560
TO NET POSITION	410	-410	5,024
TOTAL STORMWATER FUND REVENUE	65,140	65,140	60,536
NET POSITION ENDING	178,646	178,646	183,670

EXPENSES**51 · PERSONAL SRVCS/EMPLOYEE BENEFIT****511000 · SALARIES AND WAGES****511200 · REGULAR - FULL-TIME**

17,320

17,320

16,890

Total 511000 · SALARIES AND WAGES

17,320

17,320

16,890

512000 · EMPLOYEE BENEFITS**512100 · GROUP INSURANCE**

8,820

8,820

4,710

512200 · FICA CONTRIBUTIONS

1,080

1,080

1,047

512300 · MEDICARE

250

250

245

512400 · RETIREMENT

870

870

844

512600 · WORKERS' COMPENSATION

1,800

1,800

1,800

Total 512000 · EMPLOYEE BENEFITS

12,820

12,820

8,646

Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT**30,140****30,140****25,536****52 · PURCHASES/CONTRACTED SERVICES****521000 · PROFESSIONAL & TECHNICAL SRVCS****521200 · PROFESSIONAL****521290 · OTHER PROFESSIONAL SERVICES**

35,000

35,000

35,000

Total 521200 · PROFESSIONAL

35,000

35,000

35,000

Total 521000 · PROFESSIONAL & TECHNICAL SRVCS

35,000

35,000

35,000

Total 52 · PURCHASES/CONTRACTED SERVICES**35,000****35,000****35,000****53 · SUPPLIES****531900 · OTHER GENERAL OPERATING EXP****531900 · OTHER GENERAL OPERATING EXP**

0

0

0

Total 531900 · OTHER GENERAL OPERATING EXP

0

0

0

Total 531000 · SUPPLIES

0

0

0

54 · CAPITAL OUTLAYS

541000 · PROPERTY			
541200 · SITE IMPROVEMENTS	0	0	0
Total 541000 · PROPERTY	<u>0</u>	<u>0</u>	<u>0</u>
Total 54 · CAPITAL OUTLAYS	<u>0</u>	<u>0</u>	<u>0</u>

56 · DEPRECIATION

551000 · DEPRECIATION	1,050	1,050	1,050
Total 56 · DEPRECIATION	<u>1,050</u>	<u>1,050</u>	<u>1,050</u>
STORM WATER EXPENSES TOTAL	<u>65,140</u>	<u>65,140</u>	<u>60,536</u>

Downtown Development Authority Bond			
	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
61 · TRANSFERS			
611006 · TRANSFER FROM GENERAL FUND	77,230	77,230	77,230
Total 61 · TRANSFERS	77,230	77,230	77,230
Expense			
58 · DEBT SERVICE			
581000 · PRINCIPAL			
581301 · BOND PAYMENT - DDA	56,790	56,790	56,840
Total 581000 · PRINCIPAL	56,790	56,790	56,840
582000 · INTEREST			
582301 · INTEREST EXPENSE - DDA BOND	20,440	20,440	20,390
Total 582000 · INTEREST	20,440	20,440	20,390
Total 58 · DEBT SERVICE	77,230	77,230	77,230
DDA Bond Total Expense	77,230	77,230	77,230

Debt Service	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
61 · TRANSFERS			
611006 · TRANSFER FROM GENERAL FUND	0	0	0
Total 61 · TRANSFERS	0	0	0
Expense			
58 · DEBT SERVICE			
581000 · PRINCIPAL			
581310 · CAPITAL LEASE PRINCIPAL	0	0	0
Total 581000 · PRINCIPAL	0	0	0
582000 · INTEREST			
582302 · INTEREST EXPENSE OTHER	0	0	0
Total 582000 · INTEREST	0	0	0
Total 58 · DEBT SERVICE	0	0	0
Debt Service Total Expense	0	0	0

Capital	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
Revenues			
36 · INTEREST REVENUE			
361000 · INTEREST	0	0	0
Total 36 · INTEREST REVENUE	0	0	0
38 · MISCELLANEOUS REVENUE			
381000 · MISCELLANEOUS INCOME	0	0	0
Total 38 · MISCELLANEOUS REVENUE	0	0	0
TOTAL REVENUES	0	0	0
TO FUND BALANCE	-20,000	-20,000	-20,000
FUND BALANCE - ENDING	23,799	23,799	3,799
Expense			
54 · CAPITAL OUTLAYS			
541000 · PROPERTY			
541100 · SITES	0	0	0
541200 · SITE IMPROVEMENTS	20,000	20,000	20,000
Total 541000 · PROPERTY	20,000	20,000	20,000
542000 · MACHINERY & EQUIPMENT			
542100 · MACHINERY	0	0	0
542200 · VEHICLES	0	0	0
Total 542000 · MACHINERY & EQUIPMENT	0	0	0
Total 54 · CAPITAL OUTLAYS	20,000	20,000	20,000
Capital Total Expense	20,000	20,000	20,000

SPLOST	Actual 2021 Budget	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
Revenues				
31 - TAXES				
313000 - GENERAL SALES AND USE TAXES				
313900 - SPLOST	128,638	125,000	125,000	125,000
Total 313000 - GENERAL SALES AND USE TAXES	128,638	125,000	125,000	125,000
Total 31 - TAXES	128,638	125,000	125,000	125,000
33 - INTERGOVERNMENTAL REVENUES				
334000 - STATE GOVERNMENT GRANTS				
334005 - LMIG Program	9,934	9,900	9,900	0
Total 334000 - STATE GOVERNMENT GRANTS	9,934	9,900	9,900	0
Total 33 - INTERGOVERNMENTAL REVENUES	9,934	9,900	9,900	0
Total Revenues	138,572	134,900	134,900	125,000
TO FUND BALANCE	65,332	-245,100	-245,100	-226,599
ENDING FUND BALANCE	316,799	71,699	71,699	-154,900

Expense

52 · PURCHASES/CONTRACTED SERVICES

521000 · PROFESSIONAL & TECHNICAL SRVCS

521401 · CONTRACTED SERVICES	25,204	15,000	15,000	11,599
Total 521000 · PROFESSIONAL & TECH. SRVCS	25,204	15,000	15,000	11,599

522000 · PROPERTY SERVICES

522200 · REPAIRS AND MAINTENANCE

522230 · BUILDING REPAIRS & MAINTENANCE	48,036			
522250 · STREET MAINTENANCE & REPAIRS	0	320,000	320,000	320,000
Total 522200 · REPAIRS AND MAINTENANCE	48,036	320,000	320,000	320,000
Total 522000 · PROPERTY SERVICES	48,036	320,000	320,000	320,000

Total 52 · PURCHASES/CONTRACTED SERVICES	73,240	335,000	335,000	331,599
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53 · SUPPLIES

531000 · SUPPLIES

531900 · OTHER GENERAL OPERATING EXP	0	0	0	0
Total 531000 · SUPPLIES	0	0	0	0
Total 53 · SUPPLIES	0	0	0	0

54 · CAPITAL OUTLAYS

541000 · PROPERTY

541300 · BUILDINGS & BUILDING IMPROV.	0	0	0	0
Total 541000 · PROPERTY	0	0	0	0

542000 · MACHINERY & EQUIPMENT

542200 · VEHICLES/EQUIPMENT	0	45,000	45,000	20,000
542000 · MACHINERY & EQUIPMENT	0	45,000	45,000	20,000

Total 54 · CAPITAL OUTLAYS	0	45,000	45,000	20,000
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SPLOST Total Expense	73,240	380,000	380,000	351,599
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ARPA Fund	<u>Actual 2021 Budget</u>	<u>Approved 2022 Budget</u>	<u>Revised 2022 Budget</u>	<u>Proposed 2023 Budget</u>
Revenues				
33 - INTERGOVERNMENTAL REVENUES				
332000 - FEDERAL GOVERNMENT TRANSFERS				
332100 - ARPA FISCAL RECOVERY FUNDS				
	140,785	140,786	140,785	0
Total 332000 - FEDERAL GOVERNMENT TRANSFERS	<u>140,785</u>	<u>140,786</u>	<u>140,785</u>	<u>0</u>
Total 33 - INTERGOVERNMENTAL REVENUES	<u>140,785</u>	<u>140,786</u>	<u>140,785</u>	<u>0</u>
Total Revenues	<u>140,785</u>	<u>140,786</u>	<u>140,785</u>	<u>0</u>
TO FUND BALANCE	<u>140,785</u>	<u>140,786</u>	<u>140,785</u>	<u>0</u>
ENDING FUND BALANCE	<u>140,785</u>	<u>281,571</u>	<u>281,570</u>	<u>281,570</u>

Expense

52 · PURCHASES/CONTRACTED SERVICES

521000 · PROFESSIONAL & TECHNICAL SRVCS

521401 · CONTRACTED SERVICES

0 0 0 0

Total 521000 · PROFESSIONAL & TECH. SRVCS

0 0 0 0

Total 52 · PURCHASES/CONTRACTED SERVICES

0 0 0 0

53 · SUPPLIES

531000 · SUPPLIES

531900 · OTHER GENERAL OPERATING EXP

0 0 0 0

Total 531000 · SUPPLIES

0 0 0 0

Total 53 · SUPPLIES

0 0 0 0

54 · CAPITAL OUTLAYS

541000 · PROPERTY

541300 · BUILDINGS & BUILDING IMPROV.

0 0 0 0

Total 541000 · PROPERTY

0 0 0 0

542000 · MACHINERY & EQUIPMENT

542200 · VEHICLES

0 0 0 0

542000 · MACHINERY & EQUIPMENT

0 0 0 0

Total 54 · CAPITAL OUTLAYS

0 0 0 0

61 · TRANSFERS

611009 · TRANSFER TO GENERAL FUND

0 0 0 0

Total 61 · TRANSFERS

0 0 0 0

ARPA Total Expense

0 0 0 0

McAllister Fund	Actual 2021 Budget	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
Revenues				
36 - INTEREST REVENUE				
361000 - INTEREST	9	0	0	0
Total 36 - INTEREST REVENUE	9	0	0	0
Total Revenues	9	0	0	0
To Fund Balance	0		0	0
Ending Fund Balance	93,968	93,968	93,968	93,968
Expense				
53- SUPPLIES				
531900 - GRANT EXPENSES	0	0	0	0
TOTAL 53- SUPPLIES	0	0	0	0
Total Expense	0	0	0	0

	Actual 2021 Budget	Approved 2022 Budget	Revised 2022 Budget	Proposed 2023 Budget
Confiscated Assets				
From Fund Balance	0	500	500	500
Fund Balance Ending	3,439	2,939	2,939	2,439
Expense				
53- SUPPLIES				
53190 - GRANT EXPENSES	0	500	500	500
TOTAL 53- SUPPLIES	0	500	500	500
Total Expense	0	500	500	500



Memo

DATE: November 23, 2022
TO: Pine Lake Community
FROM: ChaQuias Thornton, City Administrator
RE: Proposed Charter Change

Mayor Hammet and the Pine Lake City Council hosted a town hall meeting on Tuesday, November 15, 2022 (Beach House, 4580 Lakeshore Dr.) to discuss a proposed charter amendment (in the form of Ordinance 2022-04). Terrell Jacobs – Municipal Services Consultant at Georgia Municipal Association served as facilitator and Pine Lake’s GMA District Representative Michael McPherson also attended the meeting and offered comments. Draft Ordinance 2022-04 will be formally introduced for first read during the November 29, 2022 regular meeting of Mayor and Council. The purpose of the proposed change is to:

1. Change the title of the Director of Administration to City Manager
2. Clarify charter language on the Administrative Duties of the Mayor and the City Manager
3. Clarify the power of the Mayor pro tem to vote as a member of Council when temporarily serving in the absence of the Mayor
4. Clarify actions to be take by resolution rather than ordinance
5. Remove certain municipal court fees

Proposed changes are eligible for amendment under “Home Rule”. Through “Home rule” charter amendments, cities may amend their charters without need of the Georgia General Assembly as long as they don’t violate federal or state law. Specifically, state law does not allow for "home rule" charter amendments that affect the composition and form of the municipal governing authority, the procedure for election and appointment of elected officials, actions defining any criminal offense, and actions adopting a form of taxation beyond that authorized by state law, among other restrictions. **Through amendments approved by the mayor and council, home rule allows cities to substantially self-govern.** These kinds of ordinance changes require that the city adopt the ordinance at two regular consecutive meetings not less than seven days or more than 60 days apart. The law also requires that cities publish the ordinance for three weeks within a period of 60 days immediately before the ordinance’s final adoption.

The attached public notice is set to be published in the City’s legal news organ of record (The Champion Newspaper) on 11/17/2022, 11/24/2022, and 12/01/2022. Dates of introduction, consideration, and adoptions of the ordinance are included in the notice.

If formally and sufficiently adopted by the Mayor and Council, the charter amendment will not take effect until a copy of the amendment and an affidavit from the county’s legal organ attesting to the publication of the notice have been filed with the Georgia Secretary of State. This an additional information on City Charters can be found at <https://www.gacities.com/Resources/GMA-Handbooks-Publications/City-Clerk-Handbook/City-Chartes.aspx> .

Please do present any questions or comments that you may have regarding this matter.

CMThornton

PUBLIC NOTICE

NOTICE OF PROPOSED AMENDMENT TO THE CHARTER OF THE CITY OF PINE LAKE, GEORGIA

Notice is hereby given that an Ordinance 2022-04 will be introduced to amend the Charter of the City of Pine Lake, Georgia, with said Ordinance being captioned as follows:

ORDINANCE AMENDING THE CHARTER OF THE CITY OF PINE LAKE TO CHANGE TITLE OF DIRECTOR OF ADMINISTRATION TO CITY MANAGER; TO CLARIFY INCONSISTENT CHARTER LANGUAGE ON ADMINISTRATIVE DUTIES OF MAYOR AND OF CITY MANAGER; TO CLARIFY THE POWER OF THE MAYOR PRO TEM TO VOTE AS A MEMBER OF COUNCIL WHEN TEMPORARILY SERVING AS MAYOR; TO CLARIFY ACTIONS TO BE TAKEN BY RESOLUTION RATHER THAN ORDINANCE; TO REMOVE CERTAIN MUNICIPAL COURT FEES; TO PROVIDE FOR SEVERABILITY, AN EFFECTIVE DATE AND FOR OTHER PURPOSES.

Date of initial introduction and formal first read of the proposed Ordinance 2022-04 is scheduled for **Tuesday, November 29, 2022 at 7:00pm**. Second read and 1st adoption of the Ordinance is scheduled for **Tuesday, December 13, 2022 at 7:00pm**. Final adoption of the Ordinance is scheduled for **Tuesday, January 10, 2023 at 7:00pm**. All stated meetings are regularly scheduled meetings of Mayor and Council and are to be held at **459 Pine Drive, Pine Lake, GA 30072**.

A copy of the proposed Ordinance and Charter Amendment is on file in the Office of the City Clerk of the City of Pine Lake for the purposes of examination and inspection by the public and is available upon request. Copy can also be found on the City of Pine Lake website at www.pinelakega.net.

ORDINANCE 2022-04

ORDINANCE AMENDING THE CHARTER OF THE CITY OF PINE LAKE TO CHANGE TITLE OF DIRECTOR OF ADMINISTRATION TO CITY MANAGER; TO CLARIFY INCONSISTENT CHARTER LANGUAGE ON ADMINISTRATIVE DUTIES OF MAYOR AND OF CITY MANAGER; TO CLARIFY THE POWER OF THE MAYOR PRO TEM TO VOTE AS A MEMBER OF COUNCIL WHEN TEMPORARILY SERVING AS MAYOR; TO CLARIFY ACTIONS TO BE TAKEN BY RESOLUTION RATHER THAN ORDINANCE; TO REMOVE CERTAIN MUNICIPAL COURT FEES; TO PROVIDE FOR SEVERABILITY, AN EFFECTIVE DATE AND FOR OTHER PURPOSES

Whereas, the Georgia General Assembly has provided municipalities the power to amend their charters pursuant to Code section 36-35-3(b)(1) subject to certain limitations set forth in Code section 36-35-6; and

Whereas, the City Council of the City of Pine Lake has determined it to be in the best interests of the City to clarify and change certain provisions of its Charter allowed and permitted by State Law; and

Whereas, current provisions of the City's Charter assign some of the same administrative duties to the mayor and the director of administration and the City Council has determined it to be in the best interests of the City to clarify responsibility for these duties; and

Whereas, the changes herein are not intended to substantively and materially alter the duties or responsibilities specifically given to a particular elective official by the Charter; and

Whereas, the changes herein are not intended to and do not alter any of the executive powers of the mayor or the veto power of the mayor; and

Whereas, the City Council of the City of Pine Lake has determined to change the job title of the director of administration to city manager; and

Whereas, the City Council of the City of Pine Lake has determined to clarify the power of the mayor pro tempore to vote as a member of the city council when temporarily serving as mayor; and

Whereas, the City Council has determined to repeal certain municipal court fees enumerated in the City's Charter; and

Whereas, at the time of final adoption, a notice containing a synopsis of this proposed Charter amendment shall have been published in the official organ of the county once a week for three weeks within a period 60 days immediately preceding its final adoption; and

Whereas, a copy of this Charter amendment is on file in the office of the city clerk and in the office of the Clerk of Superior Court of DeKalb County, Georgia; and

Whereas, in accordance with Code section 36-35-5, a copy of this Charter amendment, a copy of the required notice of publication, and an affidavit of a duly authorized representative of the newspaper in which the notice was published, to the effect that the notice has been published as provided in this chapter, will be filed with the Secretary of State and in the office of the Clerk of Superior Court of DeKalb County, Georgia;

Now, therefore, the Mayor and City Council of the City of Pine Lake hereby ordain as set forth herein:

SECTION 1.

Article II, Section 2.28 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“Section 2.28 Chief executive officer.

The mayor shall be the chief executive of this city. Except as provided to other city officials, the mayor shall possess all of the executive and administrative power granted to the city under the Constitution and laws of the State of Georgia, and all the executive and administrative powers contained in this Charter.”

SECTION 2.

Article II, Section 2.29 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“Section 2.29 Powers and duties of mayor.

As the chief executive of this city, the mayor shall:

- (1) Preside at council meetings and see that all laws and ordinances of the city are faithfully executed;
- (2) Appoint and remove all officers, department heads and employees of the city, except as otherwise provided in this Charter;
- (3) ~~Except as provided to the city manager in this Charter, exercise~~ Exercise supervision over all executive ~~and administrative~~ work of the city ~~and provide for the coordination of administrative activities~~;
- (4) ~~Prepare and submit~~ Provide advice to the city manager on preparation and submission to the city council of a recommended operating budget and recommended capital budget;
- (5) ~~Submit~~ Review prior to submission to the city council at least once a year a statement covering the financial conditions of the city, and from time to time such other information as the city council may request;
- (6) Call special meetings of the city council as provided for in section 2.19(b);
- (7) Recommend to the city council such measures relative to the affairs of the city, improvement of the government, and promotion of the welfare of its inhabitants as he may deem expedient;

- (8) Approve or disapprove ordinances as provided in section 2.31;
- (9) Require any department or agency of the city to submit written reports whenever he deems it expedient; and
- (10) Perform such other duties as may be required by law, this Charter, or ordinance.
- ~~(11) The mayor shall provide council with an organizational chart that identifies all directors and the departments of city government that have been legally activated."~~

SECTION 3.

Article II, Section 2.32 is amended by inserting at the end thereof the following sentence:

“When the mayor pro tempore is temporarily serving as mayor and is presiding at meetings of the city council, the mayor pro tempore shall retain the right to vote as a member of the city council.”

SECTION 4.

Article III, Section 3.10 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“Section 3.10 Administrative and service departments.

- (a) Except as otherwise provided in this Charter, the City Council by ordinance shall prescribe the functions or duties and establish, abolish, or alter all non-elective offices as necessary for proper administration of the government.
- (b) Except as otherwise provided by this Charter or by law, the directors of departments and other appointed officers of the city shall be appointed solely on the basis of their respective administrative and professional qualifications.
- (c) All appointive officers and directors of departments shall receive such compensation as prescribed by the budget adopted by the city council ~~ordinance~~.
- (d) There shall be a director of each department. Each director shall be subject to the direction of the city manager and shall be responsible for the administration, the affairs, and the operation of the director’s department. The city manager may serve as director of a department. An individual may serve as director of more than one department.
- (e) All directors under the supervision of the city manager ~~mayor~~ shall be ~~nominated~~ recommended by the city manager for nomination by the mayor with confirmation of appointment by the city council. The mayor may reject candidates recommended by the city manager to serve as director. The city manager may recommend to the mayor the suspension or removal of directors under the city manager’s supervision. The ~~Upon mayor approval, may suspend or remove directors under his supervision but~~ such action shall not be effective for ten calendar days following the mayor giving written notice of such action and the reasons thereof to the director involved and to the city council. The director involved may appeal to the city council during the ten-day notice period. After a

hearing on the tenth day from date of notice, the council may override the mayor's action by a vote of four councilmembers. The following administrative officers shall not be considered "directors" whom the mayor may suspend or remove under this section: city attorney, ~~director of administration~~ city manager and city clerk; the foregoing administrative officers shall only be subject to removal as otherwise allowed under this Charter by law. Acting directors may serve until a quorum of the city council affirmatively requests a permanent director to be appointed, subject to regular city council approval.

- (f) The mayor may temporarily suspend any director or ~~other~~ direct reports for ethics violations. Permanent suspension or termination of select employees is provided for in other provisions of this section. Unless specifically otherwise addressed, the mayor has full authority to suspend or terminate direct reports.”

SECTION 5.

Article III, Section 3.11 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“Section 3.11 Boards, commissions and authorities.

- (a) The city council shall create by ordinance or resolution such boards, commissions and authorities to fulfill any investigative, quasi-judicial or quasi-legislative function the city council deems necessary, and shall by ordinance or resolution establish the composition, period of existence duties and powers thereof.
- (b) All members of boards, commissions and authorities of the city shall be appointed by the city council for such terms of office and in such manner as shall be provided by ordinance or resolution, except where other appointing authority, terms of office or manner of appointment is prescribed by this Charter or by law.
- (c) The city council, by ordinance or resolution, may provide for the compensation and reimbursement for actual and necessary expenses of the members of any board, commission or authority.
- (d) Except as otherwise provided by charter, by ordinance or by other law, no member of any board, commission or authority shall hold any elective office in the city.
- (e) Any vacancy on a board, commission, or authority of the city shall be filled for the unexpired term in the manner prescribed for [the original appointment, except as otherwise provided by this Charter, by ordinance or by other law.
- (f) No member of a board, commission or authority shall assume office until ~~he~~ such member has executed and filed with the clerk of the city an oath obligating ~~himself~~ to perform faithfully and impartially the duties of his office, such oath to be prescribed by ordinance and administered by the mayor.
- (g) Any member of a board, commission or authority may be removed from office for cause by a vote of three members of the city council.
- (h) Except as otherwise provided by this Charter or by law, each board, commission or authority of the city shall elect one of its members as ~~chairman~~ and one member as vice-~~chairman~~, and may elect as its secretary one of its members or may appoint as secretary an employee of the city. Each board, commission or authority of the city

government may establish such bylaws, rules and regulations, not inconsistent with this Charter, an ordinance of the city, or law, as it deems appropriate and necessary for the fulfillment of its duties or the conduct of its affairs. Copies of such bylaws, rules and regulations shall be filed with the clerk of the city.”

SECTION 6.

Article III, Section 3.13 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“Section 3.13. ~~Director of Administration.~~ City manager.

- (a) The mayor shall appoint a ~~director of administration~~ city manager, subject to confirmation by the city council., The mayor and city council shall fix the city manager’s compensation. The city manager shall be appointed solely on the basis of that person’s administrative, executive, and professional qualifications. who shall be responsible for the operation and supervision of departments providing administrative services as defined by ordinance; shall perform the general duties of treasurer, accountant and fiscal officer; shall be responsible for the collection of all taxes, licenses, fees and other monies belonging to the city and subject to the provisions of this Charter and the ordinances of the city; and to enforce all laws of Georgia relating to the collection of delinquent taxes and sale or foreclosure for nonpayment of taxes by the city. In addition, the director of administrative services shall be responsible for the maintenance of municipal court records and collection of fines as established by ordinance and state laws and shall perform such other duties as required. Except as otherwise provided by this Charter or by law, the direction [director] of administration city manager shall not be subject to termination or removal by the mayor or the city council acting alone, but only upon the joint action of the mayor and a majority vote of the city council at a regularly scheduled meeting.

~~The director of administration shall solicit bids and proposals for city auditing services once every three years and shall review those bids and make a recommendation to the mayor and council for the purposes of the appointment of the city auditor.~~

~~The director of administration shall solicit bids and proposals for legal services by a qualified municipal attorney at least once every five years [and] shall review those bids and make recommendation to the mayor and council for the purposes of the appointment of a city attorney.~~

- (b) The city manager shall be the chief administrative officer of the city. The city manager shall report to the mayor and be responsible to the city council for the administration of all city affairs placed in the city manager’s charge by or under this charter. As the chief administrative officer, the city manager shall:

- (1) Direct and supervise the administration and operation of all departments, offices, and agencies of the city, except as otherwise provided by this charter or by law;
- (2) Shall serve as the director of administration;
- (3) Attend all city council meetings, except for closed meetings held for the purposes of deliberating on the appointment, discipline, or removal of the city manager or held for the purpose of receiving legal advice regarding the city manager, and have the right to take part in discussion, but the city manager may not vote;
- (4) Perform the general duties of treasurer, accountant, and fiscal officer;
- (5) See that all laws, provisions of this charter, and acts of the city council, subject to enforcement by the city manager or by officers subject to the city manager's direction and supervision, are faithfully executed;
- (6) Prepare and submit to the city council a recommended operating budget and recommended capital budget;
- (7) Submit to the city council and make available to the public, at least annually, a statement covering the financial condition of the city and a report on the administrative activities of the city as of the end of each fiscal year;
- (8) Make such other reports as the city council may require concerning the operations of the city departments, offices, and agencies subject to the city manager's direction and supervision;
- (9) Keep the city council advised as to the financial condition and future needs of the city, and make such recommendations to the city council concerning the affairs of the city as the city manager deems desirable; ~~and~~
- (10) Provide council with an organizational chart that identifies all directors and the departments of city government that have been legally activated;
- (11) Be responsible for the administration of court service operations, maintenance of municipal court records and collection of fines as established by ordinance and state law; and
- (12) Perform other such duties as are specified in this charter or as may be required by the city council."

SECTION 7.

Article III, Section 3.14 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“Section 3.14 City clerk.

The mayor shall appoint a city clerk who shall not be a member of the city council, said appointment being subject to confirmation by the city council. The city clerk shall be the custodian of the official city seal; maintain city council records required by this Charter; and perform such other duties as may be required by the city council and as are imposed upon that officer by state law. Except as otherwise provided in this Charter or by law, the city clerk shall not be subject to termination or removal by the mayor or the city council acting alone, but only

upon the joint action of the mayor and a concurring majority of the city council sitting at a regularly scheduled meeting of the city council. In the event that an appointment is not made to the city clerk position, the city manager shall serve as city clerk.”

SECTION 8.

Article III, Section 3.15 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“3.15 Administrative affairs.

- (a) The mayor shall acknowledge the city manager’s ~~administrator’s~~ recommendation of an auditor, ~~pursuant to the Charter, article III, section 13(b)~~ and make the appointment, or provide a written rejection of the recommendation, within ten days of the recommendation. The mayor's appointment of an auditor shall be subject to confirmation of the city council. The auditor shall be responsible for auditing and annual revenues and expenditures pursuant to state and federal law.
- (b) The city manager shall solicit bids and proposals for city auditing service once every three years and shall review those bids and make a recommendation to the mayor and council for the purposes of the appointment of the city auditor.
- (c) The city manager shall solicit bids and proposals for legal services by a qualified municipal attorney at least once every five years and shall review those bids and make a recommendation to the mayor and council for the purpose of the appointment of the city attorney.”

SECTION 9.

Article III, Section 3.17 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“Section 3.17 Position classification and pay plans.

The mayor shall be responsible for ~~the preparation of~~ reviewing a position classification and pay plan ~~prepared by the city manager~~, which shall be submitted to the city council for approval. Such plan may apply to all employees of the city and any of its agencies, departments, boards, commissions or authorities. When a pay plan has been adopted, the city council shall not increase or decrease the salary range applicable to any position except by amendment of such pay plan. For purposes of this section, all elected and appointed city officials are not city employees.”

SECTION 10.

Article III, Section 3.18 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“Section 3.18 Personnel policies.

The city council shall adopt rules and regulations consistent with this Charter concerning:

- ~~(1) The method of employee selection and probationary periods of employment; and~~
- ~~(2) The administration of a position classification and pay plan, methods of promotion and applications of services ratings thereto, and transfer of employees within the classification plan; and~~
- ~~(3)~~ (1) Hours of work, vacation, sick leave and other leaves of absence, overtime pay and the order and manner in which layoffs shall be effected; and
- ~~(4)~~ (2) Such dismissal hearings as due process may require; and
- ~~(5)~~ (3) Such other personnel policies and notices as may be necessary to provide for the adequate and systematic handling of personnel affairs.”

SECTION 11.

Article IV, Section 4.13.is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“4.13 Jurisdiction; powers.

- (a) The municipal court shall try and punish violations of this Charter, all city ordinances and such other violations as provided by law.
- (b) The municipal court shall have authority to punish those in its presence for contempt, provided that such punishment shall not exceed \$200.00 or ten days in jail.
- (c) The municipal court may fix punishment for offenses within its sole jurisdiction not exceeding a fine of \$1,000.00 or imprisonment for six months or both such fine and imprisonment or may fix punishment by fine, imprisonment or alternative sentencing as now or hereafter provided by law and may impose any punishment up to the maximums specified by general law for offenses with its concurrent jurisdiction. The jailer of DeKalb County is required to receive all such prisoners delivered to him by the municipal court.
- (d) The municipal court shall have authority to establish a schedule of fees to defray the cost of operation and shall be entitled to reimbursement of the actual cost of meals, transportation and caretaking of prisoners bound over to superior courts for violations of state law.
 - ~~(a) The municipal court shall add twelve dollars (\$12.00) to the amount of every fine assessed for all traffic and vehicle violations or violations of the city codes and ordinances.~~
 - ~~(b) Twelve dollars (\$12.00) from every fine collected shall be allocated to pay for fuel costs for the police department.~~
- (e)The municipal court shall have authority to establish bail and recognizances to ensure the presence of those charged with violations before said court and shall have

discretionary authority to accept cash or personal or real property as surety for the appearance of persons charged with violations. Whenever any person shall give bail for ~~his~~ appearance and shall fail to appear at the time fixed for trial, ~~his~~ such person's bond shall be forfeited by the judge presiding at such time, and an execution issued thereon by serving the defendant and his sureties with a rule nisi at least two days before a hearing on the rule nisi. In the event that cash or property is accepted in lieu of bond for security for the appearance of a defendant at trial and if such defendant fails to appear at the time and place fixed for trial, the cash so deposited shall be on order of the judge declared forfeited to the city, or the property so deposited shall have lien against it for the value forfeited, which lien shall be enforceable in the same manner and to the same extent as a lien for city property taxes.

(f) The municipal court shall have the same authority as superior courts to compel the production of evidence in the possession of any party; to enforce obedience to its orders, judgments and sentences; and to administer such oaths as are necessary.

(g) The municipal court shall have the authority to bind prisoners over to the appropriate court when it appears by probable cause that state law has been violated.

(h) Each judge of the municipal court may compel the presence of all parties necessary to a proper disposal of each case by the issuance of summonses, subpoenas and warrants which may be served as executed by any officer as authorized by this Charter or by law.

(i) Each judge of the municipal court shall be authorized to issue warrants for the arrest of persons charged with offenses against any ordinance of the city, and each judge of the municipal court shall have the same authority as a magistrate of the state to issue warrants for offenses against state laws committed within the city.

(j) The municipal court is specifically vested with all the jurisdiction and powers throughout the geographic area of this city granted by law to municipal courts and particularly by such laws as authorize the abatement of nuisances and prosecution of traffic violations.

(k) The chief municipal court judge shall perform such other duties as required for proper administration of the municipal court.”

SECTION 12.

Article VI, Section 6.24 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“Section 6.24 Operating budget.

On or before a date fixed by the city council but not later than 45 days prior to the beginning of each fiscal year, the ~~mayor~~ city manager shall submit to the mayor and city council a proposed

operating budget for the ensuing fiscal year. The budget shall be accompanied by a message from the ~~mayor~~ city manager containing a statement of the general fiscal policies of the city, the important features of the budget, explanations of major changes recommended for the next fiscal year, a general summary of the budget, and such other comments and information as ~~he~~ the city manager may deem pertinent. The operating budget, the capital improvement budget, the budget message, and all supporting documents shall be filed in the office of the city clerk and shall be open to public inspection.”

SECTION 13.

Article VI, Section 6.25(a) is amended by deleting said subsection in its entirety and inserting in lieu thereof the following:

“(a) The city council may amend the operating budget proposed by the ~~mayor~~ city manager, except that the budget as finally amended and adopted must provide all expenditures required by state law or by other provisions of this Charter and for all debt service requirements for the ensuing fiscal year. The total appropriations from any fund shall not exceed the estimated fund balance, reserves, and revenues.”

SECTION 14.

Article VI, Section 6.27 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“Section 6.27 Changes in appropriation.

The city council by ~~ordinance~~ resolution may make changes in the appropriations contained in the current operating budget at any regular meeting or special or emergency meeting called for such purposes, but any additional appropriations may be made only from an existing unexpended surplus.”

SECTION 15.

Article VI, Section 6.28(a) is amended by deleting said subsection in its entirety and inserting in lieu thereof the following:

“Section 6.28 Capital improvement budget.

- (a) On or before a date fixed by the city council but not later than 45 days prior to the beginning of each fiscal year, the ~~mayor~~ city manager shall submit to the mayor and city council a proposed capital improvement budget with ~~his~~ recommendations as to the means of financing the improvements proposed for the ensuing fiscal year. The city council shall have the power to accept, with or without amendments, or reject the proposed program and proposed means of financing. The city council shall not

authorize an expenditure for the construction of any building, structure, work or improvement unless the appropriations for such project are included in the capital improvement budget, except to meet a public emergency as provided in section 2.24 of this Charter.”

SECTION 16.

Article VI, Section 6.31 is amended by deleting said section in its entirety and inserting in lieu thereof the following:

“Section 6.31 Centralized purchasing.

The city council shall by ordinance or resolution prescribe the procedures for a system of centralized purchasing for the city.”

SECTION 17.

In the event any portion of this ordinance amending the Charter shall be declared or adjudged invalid or unconstitutional for any reason, it is the intention of the City Council of the City of Pine Lake that such adjudication shall in no manner affect the other sections, sentences, clauses or phrases of this ordinance which shall remain in full force and effect as if the invalid or unconstitutional section, sentence, clause or phrase were not originally a part of this ordinance.

SECTION 18.

All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 19.

This ordinance shall be effective upon successful compliance with the requirements of O.C.G.A. § 36-35-5 or January 11, 2023, whichever occurs later.

So Ordained upon second adoption date below.

First Adoption: _____

Second Adoption: _____

MAYOR AND CITY COUNCIL OF PINE LAKE, GEORGIA

Melanie Hammet, Mayor

Jean Bordeaux, Mayor Pro Tempore

ATTEST:

ChaQuias Miller Thornton, City Admin./City Clerk

Approved as to Form:

Susan J. Moore, City Attorney

Tracey Brantley

Nivea Castro

Brandy Hall

Augusta Woods

CITY OF PINE LAKE, GEORGIA

ORDINANCE 2022-05

ORDINANCE AMENDING CHAPTER 2 – ADMINISTRATION, DIVISION 2. – MEETINGS, SECTION 2-73 OF THE PINE LAKE GEORGIA CODE OF ORDINANCES TO SET THE ORDER OF BUSINESS FOR COUNCIL MEETINGS; TO PROVIDE FOR SEVERABILITY, CODIFICATION, AN EFFECTIVE DATE AND FOR OTHER PURPOSES

Whereas, regular meetings of the city council are held at the city hall or at such other place as may be designated, on the second Tuesday and last Tuesday of each month at 7:00 p.m; and

Whereas, Section 2-73 of the Pine Lake Code of Ordinance provides for the order of business for council meetings; and

Whereas, it is the desire of the Mayor and Council to conduct the order of business in an alternative manner; and

Now, therefore, be it ordained by the Mayor and City Council of the City of Pine Lake as set forth herein:

1. That Chapter 2 – ADMINISTRATION, DIVISION 2. – Meetings, Section 2-73. Order of Business be deleted in its entirety; and
2. That Chapter 2 – ADMINISTRATION, DIVISION 2. – Meetings, Section 2-73. Order of Business be replaced with the following:

CHAPTER 2 – ADMINISTRATION

DIVISION 2. - Meetings

Sec. 2-73. Order of business.

- (a) The order of business for council meetings shall be as follows:
- (1) Call to order;
 - 3) Announcements and communication;
 - (4) Adoption of the agenda;
 - (5) Adoption of the minutes;
 - (6) Public comment;
 - (7) Unfinished business;
 - (8) New business;
 - (9) Public comment;

-
- (10) Reports of departments;
 - (11) Reports of mayor and council;
 - (12) Other communication;
 - (13) Adjournment.
- (b) If the city council directs any matter to be the special business of a future meeting, that matter shall have precedence over all other business at that future meeting.
- (c) No proposition shall be entertained by the city council until it has been seconded, and every proposition shall, when required by the mayor or any member, be reduced to writing.

First Read _____, 2022

Second Read _____, 2022

MAYOR AND CITY COUNCIL OF PINE LAKE, GA

Melanie Hammet, Mayor

ATTEST:

ChaQuias M. Thornton, City Admin/City Clerk [SEAL]

Approved as to form:

Susan J. Moore, City Attorney

CITY OF PINE LAKE, GEORGIA

ORDINANCE 2022-05

ORDINANCE AMENDING CHAPTER 2 – ADMINISTRATION, DIVISION 2. – MEETINGS, SECTION 2-73 OF THE PINE LAKE GEORGIA CODE OF ORDINANCES TO SET THE ORDER OF BUSINESS FOR COUNCIL MEETINGS; TO PROVIDE FOR SEVERABILITY, CODIFICATION, AN EFFECTIVE DATE AND FOR OTHER PURPOSES

Whereas, regular meetings of the city council are held at the city hall or at such other place as may be designated, on the second Tuesday and last Tuesday of each month at 7:00 p.m; and

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Whereas, it is the desire of the Mayor and Council to conduct the order of business in an alternative manner; and

Now, therefore, be it ordained by the Mayor and City Council of the City of Pine Lake as set forth herein:

1. That Chapter 2 – ADMINISTRATION, DIVISION 2. – Meetings, Section 2-73. Order of Business be deleted in its entirety; and
2. That Chapter 2 – ADMINISTRATION, DIVISION 2. – Meetings, Section 2-73. Order of Business be replaced with the following;

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CHAPTER 2 – ADMINISTRATION

DIVISION 2. - Meetings

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Sec. 2-73. Order of business.

(a) The order of business for council meetings shall be as follows:

- (1) Call to order;
- ~~(2) Pledge of Allegiance;~~
- ~~(3) Welcome guest;~~
- ~~(4,3) Announcements and communication;~~
- ~~(5,4) Adoption of the agenda;~~
- (5) Adoption of the minutes;
- (6) Public comment;
- ~~(6) Presentation of minutes of last meeting;~~

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~~(7) Corrections or additions, if any, to be made in same;~~

~~(8) Amendments to unfinished and/or new business;~~

~~(9) Reading by the clerk of any communications;~~

~~(10) Reports of departments;~~

~~(11) Public comment;~~

~~(12) Unfinished business;~~

~~(13) Public comment;~~

~~(14) New business;~~

~~(15) Public comment-;~~

(10) Reports of departments;

(11) Reports of mayor and council;

(12) Other communication;

(13) Adjournment.

(b) If the city council directs any matter to be the special business of a future meeting, that matter shall have precedence over all other business at that future meeting.

(c) No proposition shall be entertained by the city council until it has been seconded, and every proposition shall, when required by the mayor or any member, be reduced to writing.

~~(Code 1986, § 2-1-13; Amd. of 9-12-1994, § 2-1-13(14); Amd. of 3-11-1996, § 2-1-13(15))~~

First Read _____, 2022

Second Read _____, 2022

MAYOR AND CITY COUNCIL OF PINE LAKE, GA

Melanie Hammet, Mayor

ATTEST:

ChaQuias M. Thornton, City Admin/City Clerk [SEAL]

Approved as to form:

Susan J. Moore, City Attorney

~~(Supp. No. 5)~~

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Financial Policies and Procedures Manual

City of Pine Lake, GA

I. Purpose and Objective

The City of Pine Lake has a responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan for the provision of public services. Sound financial policies are necessary to carry out these objectives responsibly and efficiently.

The broad purpose of the following financial policies is to enable the City of Pine Lake to achieve and maintain a long-term positive financial condition. The key values of the City's financial management include fiscal integrity, prudence, planning, accountability, honesty, and openness. Specifically, the purpose is to provide guidelines for planning, directing, and maintaining day-to-day financial affairs. The following policies are administered in accordance with Federal, State and local laws and ordinances. In the event of an actual conflict, Federal, State and local laws and ordinances shall control.

The City of Pine Lake's financial policies set forth below are the basic framework for its overall financial management.

II. Operating Budget

A. Preparation

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan. The annual budget includes the operating departments of the general fund, the SPLOST and capital improvement funds, an enterprise fund and other approved funds that may be established as needed. The budget encompasses a fiscal year that begins on January 1 and ends on December 31. The budget is prepared by the City **Administrator** with the cooperation of City staff, on a basis that is consistent with generally accepted accounting principles.

1. Proposed Budget – A proposed budget shall be prepared annually by the City **Administrator** with participation of staff consistent with provisions of the City Charter and state budget laws. The proposed budget will be transmitted to the Mayor and Council for its review, in accordance with City Charter provisions, and with sufficient time given to address policy and fiscal issues.

- a. The budget shall include (1) revenues, (2) personnel costs, (3) operating and maintenance supply costs, (4) general services costs, and (5) capital and other (non-capital) costs.
 - b. The budget review process shall include at least one public hearing. At the time the proposed budget is transmitted to members of the Mayor and Council by the City **Administrator**, a copy will be made available for public inspection at City Hall, advertised in a local newspaper of general circulation and posted on the City's website. No earlier than seven days after the proposed budget is transmitted to the Mayor and Council and at least seven days in advance of budget adoption, a public hearing will be held to give the public an opportunity to comment on the proposed budget. Notice of public hearing must be advertised at least seven days in advance of the public hearing.
 - c. The Mayor and Council, by December 27 of each year, will adopt an annual budget for the ensuing fiscal year at a public meeting. The annual budget shall be advertised at least one week prior to the meeting.
2. Adoption – The budget shall be adopted by the approval of a budget resolution that specifies the anticipated revenues by appropriate categories and the proposed expenditure by appropriate categories for each fund covered by the budget. Amendments to the budget must be approved by resolution. The budget shall be adopted at the fund level, which is the legal level of budgetary control. The current year's budget may be adjusted to reflect changes in local economy, changes in priorities or services needs, receipt of unbudgeted revenues and for unanticipated expenditures.

B. Balanced Budget

The operating budget will be balanced with anticipated revenues, including appropriated assigned fund balance equal to proposed expenditures. All funds within the budget shall also be balanced.

C. Reporting

Periodic financial reports will be prepared by the City **Administrator** or her/his designee. These reports will enable the City **Administrator** to monitor and control the budget. Summary financial and budgetary reports should be presented by the City Administrator to the Mayor and Council at least quarterly or upon request.

D. Control and Accountability

Each Department Head is responsible for ensuring that department expenditures do not exceed budgeted funds. Departments cannot exceed appropriations described in the budget without approval of the Mayor and Council. Failure to achieve budgetary control will be evaluated and investigated by the City **Administrator**.

E. Budget Transfers

Contingent upon remaining within the confines of the total department budget, each Department Head has the authority to recommend inter-departmental budget transfers to the City **Administrator**. Funds within departmental budget line items can be transferred by action of the City **Administrator**.

III. Capital Budget Policies and Capital Improvement Plan

A. Scope

A capital projects plan will be developed and updated annually. A five-year Capital Improvement Program will assist in the planning, acquisition, and financing of capital projects.

Capital outlay is generally defined as an individual item with an estimated minimum cost of \$5,000 with a life expectancy of more than two years but less than 10 years.

A major capital project is generally defined as a non-recurring capital expenditure that has an expected useful life of more than 10 years and an estimated total cost of \$25,000 or more. Examples include parks improvements, streetscapes, computer systems, trucks, loaders, and expansion of facilities.

Major capital projects will be budgeted in the Capital Improvement Fund reflecting all available resources. With the involvement of responsible staff, the City Administrator will prepare the capital budget annually. The City's capital budget will be adopted with the operating budget.

B. Control

All capital outlay expenditures must be approved as part of each department budget or in the Capital Improvement Fund. Before committing to a budgeted capital outlay expenditure, the City **Administrator** or designee must verify fund availability. All major capital projects must be reviewed by the City **Administrator** and presented to and approved by the Mayor and Council.

C. Program Planning

The capital budget provides annual funding for long-term capital projects identified in the Capital Improvement Program (CIP). During the annual budget process, major capital projects are placed in the capital improvement fund, the SPLOST fund, the Stormwater Utility fund, or any other such fund

adequately and appropriately established by Mayor and Council to account for capital projects revenue and expenses. Other capital outlay is placed in a departmental operating budget.

Citywide capital improvements are assessed and prioritized based on the City's objectives and goals, the City's comprehensive work plan, the Mayor and Council's work plan and availability of funding.

D. Timing

During each fiscal year, the City Administrator will work with City staff to schedule the appropriate timing of capital purchases to ensure the availability of funds.

E. Reporting

Periodic financial reports will be provided to enable the City Administrator to monitor and control the capital budget and to enable the staff to manage their capital budgets.

IV. Fund Balance Policy

A. Definition.

Fund balance is the cumulative difference between revenues and expenditures at the end of the City's fiscal year. The practice of conservative revenue estimates and carefully monitored expenditures may result in a fund balance. The City intends to maintain an unreserved unassigned fund balance in the general fund between thirty-three and fifty percent of the operating budget or an amount equal to 4-6 months' operating expenses. The City does not budget for contingencies and therefore, must rely on the fund balance for emergency expenditures. In some years, the City may budget to use fund balance for one-time expenditures while remaining within the acceptable level for fund balance. Fund balance may not be used to support long-term, recurring operating expenditures.

1. If fund balance is used to support one-time capital and one-time non-operating expenditures, the Mayor and Council must appropriate the funds.
2. If, at the end of the fiscal year, the fund balance falls below the targeted range, City staff will present a plan to the Mayor and Council for aligning the fund balance with the policy.

B. Fund Balance Classifications.

In accordance with the Governmental Accounting Standards Board (GASB) Statement 54, the City recognizes the following five classifications of fund balance for financial reporting purposes:

1. Nonspendable – non-cash assets such as inventories or prepaid items.
2. Restricted – funds legally restricted for specific purposes, such as grant funds.

3. Committed – amounts that can only be used for specific purposes pursuant to a formal vote of the Mayor and Council.
4. Assigned – amounts intended to be used for specific purposes. The Mayor and Council can choose to delegate this authority.
5. Unassigned – residual spendable fund balance after subtracting all above amounts and are available for any legal purpose.

C. Spending Prioritizations.

1. When an expenditure is incurred that would qualify for payment with either restricted or unrestricted funds, it will be paid from restricted funds.
2. When an expenditure is incurred that qualifies for payment from either of the three unrestricted fund balance categories, it will be applied in the following order:

a. Committed, b. Assigned, and c. Unassigned.

3. **Committed Fund Balance.** The Mayor and Council may commit fund balance by a formal vote prior to the government's fiscal year-end for that fiscal year. Future modification or rescission of committed funds must likewise be accomplished by a formal vote of the Mayor and Council prior to fiscal year-end.

4. **Special Revenue Funds.** Pursuant to the requirements of Accounting Statement 54 of the Governmental Accounting Standards Board (GASB), the Mayor and Council will commit- all the revenue received by Special Revenue funds for the exclusive use of respective program's operating expenditures:

5. **Assigned Fund Balance.** The Mayor and Council expressly delegates to the City **Administrator** the authority under this policy to assign funds for particular purposes.

V. Accounting, Audits, and Financial Reporting

The City shall maintain a system of financial monitoring, control, and reporting for all operations and funds to provide effective means of ensuring that overall City goals and objective are met.

A. Accounting Records and Reporting

The City will maintain its accounting records in accordance with state and federal laws and regulations and in a manner to facilitate an efficient audit process. The City will report its financial condition and results of operations in accordance with state regulations and Generally Accepted Accounting Principles (GAAP) described in Governmental Accounting, Auditing, and Financial Reporting (GAAFR). The City's accounts shall be kept in such a

manner as to show fully the financial conditions of the City. In addition, the books shall be open to the public during business hours.

The City will maintain a Chart of Accounts that complies with requirements of the State of Georgia and is in accordance with generally accepted accounting principles.

B. Auditing

1. An independent auditor or auditing firm will annually perform the City's financial audit. The auditor must be a Certified Public Accountant (CPA) that can demonstrate that s/he has the capability to conduct the City's audit in accordance with generally accepted auditing standards.
2. Upon direction from the Mayor and City Council, and inline with Charter provisions of the City, the City **Administrator** should periodically solicit proposals for professional independent auditor services.
3. A copy of the audit will be sent to the State Auditor who will respond with comments regarding compliance. Results of the annual audit shall be provided to the Mayor and Council in a timely manner.

C. Simplified Fund Structure

The City will attempt to minimize the number of funds. Funds will be categorized in accordance with generally accepted accounting principles (GAAP) for reporting purposes.

E. Financial Reporting

Internal financial reports will be prepared that are sufficient to plan, monitor, and control the City's financial affairs. Monthly accounting reports are meant to transmit information regarding the financial situation of the City. These regular reports are made available to the Mayor and Council, City Administrator, and staff as necessary.

VI. Revenues

A. Characteristics

The City shall strive for the following characteristics in its revenue structure:

1. Simplicity – The City shall strive to maintain a simple revenue structure to reduce compliance costs for the taxpayer and/or service recipient. A corresponding decrease in the City's cost of collection and a reduction in avoidance to pay should result.

2. Equity – The City shall make every effort to maintain equity in its revenue system. The City shall seek to minimize subsidization between entities, funds, service, customer classes, and utilities.
3. Adequacy – The City shall require that a balance in the revenue system be achieved. The revenue structure’s base shall have the characteristics of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
4. Administration – The benefits of a revenue source shall exceed the cost of levying and collecting that revenue. The price of collection shall be reviewed periodically for effectiveness as a part of the indirect cost of service analysis.
5. Diversification and Stability – The City shall strive to maintain a diversified and stable revenue structure to shelter it from short-term fluctuations in any single revenue source. The revenue mix shall combine elastic and inelastic revenue sources to minimize the effect of economic downturns.
6. Conservative Estimates – Revenues will be estimated realistically and prudently. Revenues of a volatile nature will be estimated conservatively. Conservative revenue estimates based on prior year collections may be used for revenue projections.

B. Issues

The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:

1. Non-Recurring Revenues – One-time or non-recurring revenues shall not be used to finance current ongoing operations. Non-recurring revenues should be used only for non-recurring expenditures and will not be used for budget balancing purposes.
2. Property Tax Revenues – All real and business personal property located within the City shall be valued at 40% of the fair market value for any given year based on the current appraisal supplied to the City by the DeKalb County Board of Tax Assessors.
3. User-Based Fees and Service Charges – For services associated with a user fee or charge, the direct and indirect costs of that service shall be offset by a fee where possible. There will be an annual review of fees and charges to ensure that the fees provide adequate coverage of cost. The Mayor and Council shall set schedules of fees and charges.

4. Intergovernmental Revenues (Federal/State/Local) – These revenue sources will be expended only for the intended purpose of grant aid. It must be clearly understood that operational requirements set up because of a grant or aid could be discontinued once the term and conditions of the project have terminated.
5. Revenue Monitoring – Revenues received shall be compared to budgeted revenues. The City Administrator or designee will investigate significant variances.

VII. Purchasing

A. Intent

The purpose of this policy is to provide guidance for the procurement of goods and services in compliance with procurement provisions of the City and the State of Georgia. The goal of this policy is to establish, foster, and maintain the following principles:

1. To consider the best interests of the City in all transactions;
2. To purchase without prejudice, seeking to obtain the maximum value for each dollar expenditure with maximum quality standards; and,
3. To subscribe to and work for honesty and truth in buying.

B. Vendors

The City will make every effort to obtain high quality goods and services at the best possible price. All procurement procedures will be conducted in a fair and impartial manner with avoidance of any impropriety. All qualified vendors have access to City business. No bidder will be arbitrarily or capriciously excluded. It is the intent of the City that competition be sought to the greatest practical degree. The conditions of the contract shall be made clear in advance of the competition. Specifications shall reflect the needs of the City.

1. Solicitation of Vendors and Submission of Bids

When a single purchase for a good is (to the extent that it exists):

- a. \$500-\$2,000 a minimum of three email or fax quotations is required. Results of quotations and awards to be recorded and filed.
- b. \$2,000 up to \$3,500 a minimum of three written quotations is required to be submitted. Results of quotations and award to be recorded and filed.
- c. \$3,500 up to \$10,000 a minimum of three written quotations is required to be submitted. City Council is to award the bid.

- d. Above \$10,000 requires solicitation of advertised formal sealed bids. City Administrator is to make recommendation to City Council who awards the bid.

Each department must attempt to obtain a minimum of three bids from different sources. If three sources are not possible, the seeker of the bid must attempt to obtain as many vendors as possible. Each purchase recommendation shall document the competitive bidding process with records of the vendor and bids received.

The City **Administrator** has full authority to determine and obtain professional and contractual services as provided for in the approved budget and shall document the process. When possible and practical, competitive quotes for professional and contractual services should be obtained. If competitive quotes are not possible, the City **Administrator** must document the competitive quote process with records of the vendor and the quotes received.

2. Interest of City Officials in Expenditure of Public Funds

No official of the City of Pine Lake will be interested directly or indirectly in any transaction with, sale to, work for, or contract of the City or any department of government or service involving the expenditure of public funds in violation of the City's "Ethics Ordinance" without reporting such conflict to the Mayor and City Council and receiving approval. The City shall not use a vendor who is a member of the immediate family of a Mayor or Council member, City Attorney, City **Administrator**, or City staff.

3. Request for Proposal

It is suggested that, whenever practical and appropriate, a Request For Proposal (RFP) process be used for procuring products and services. The RFP should specify the service, evaluation criteria, and terms and conditions required by the City. Large purchases should be advertised in the legal organ and other venues as time and advertising funds allow.

4. Award of Bids

Bids are awarded to the lowest responsive and responsible bidder. A responsive bid is one that conforms in all material respects to the need of the City. Responsible means a bidder who has the capability to perform the requirements. City Administrator is to make recommendation to City Council who awards the bid.

5. Local Bidder Preference
If all other relevant factors are met, the City **Administrator** is authorized to negotiate with and select a local vendor if the local vendor's bid is within 10% of the lowest offer. A current City of Pine Lake business license is required to be considered as a local vendor.
6. Equal Opportunity
The City of Pine Lake will provide an equal opportunity for all businesses to participate in City contracts regardless of sex, race, color, religion, national origin, political affiliation, age, disability, sexual orientation, sexual identification, or -gender identification. The City will seek to ensure that the opportunity to participate in the purchasing process, including bidding, negotiations and contract awards is open to minority-owned and operated firms. The City will not knowingly conduct business with contractors that discriminate or permit discrimination against persons because of sex, race, color, religion, national origin, political affiliation, age, disability, sexual orientation, sexual identification, or gender identification.
7. Contractors to provide drug-free workplace
Successful bidders must certify that they and their subcontractors provide a drug-free workplace for their employees.
8. Ineligible Vendors
Any person, firm, or corporation who is in arrears to the City for taxes or fees, will not be qualified to bid on any purchase until their account has been cleared. No requisition will be approved for such vendors.
9. State Contracts
The City is authorized to use state contracts in lieu of issuing bids to vendors or buying locally when it is to the economic advantage of the City or deemed appropriate by the City **Administrator**. The state contract price may be used to establish the maximum price for a good or service.
10. Cooperative Purchasing.
The City is authorized to use government cooperative purchasing agreements as approved by the Mayor and Council in lieu of issuing bids to vendors or buying locally when it is to the economic advantage of the City of deemed appropriate by the City **Administrator**.
11. Back-up Policy and Emergency Purchases
The City should strive to decrease dependency on single-source vendors to achieve maximum efficiency in its purchases. To achieve the City's fiscal independence, it is strongly suggested that each department have back-up vendors for each recurring and/or large purchase.

In cases of emergency, a contract outside the scope of the approved budget may be awarded upon recommendation of the City **Administrator** and approval of the Mayor without competitive bidding, but the procurement shall be made with as much competition as the circumstances allow (i.e., informal quotes). An emergency is defined as a threat to life or property, or an unforeseen situation that curtails or greatly diminishes an essential service as determined by the City **Administrator**.

C. Purchasing Authority

1. Purchasing of Goods

The City Administrator shall have the authority to purchase non-budgeted, individual goods costing less than \$2,500 each as long as costs remain within the approved budget. Effort will be made to solicit a minimum of three competitive prices for items. To the extent that an emergency condition exists, or an item is supplied by only one source, the City **Administrator** shall make the appropriate notation on the purchase order.

2. Monitoring of Purchases

The City **Administrator** will monitor purchases to assure compliance with City policy.

D. Purchase Order (PO)

A “Purchase Order” (PO) cannot be issued unless sufficient funds are available in the budget, in compliance with City policy.

The following is the established City procedure for use of purchase orders:

1. An item or service is required and sufficient funds exist in the approved budget to cover the cost of the item or service.
2. A PO is requested from the City **Administrator** or designee. The City Administrator certifies that funds are available to cover the cost of the purchase, prepares the PO and issues approval.
3. The item or service is ordered by a department.
4. The item or service is received and verified by the department.
5. The department provides documentation of the purchase, or the City is invoiced by a vendor for the required item or service.
6. The invoice and PO are reviewed and authorized by the City **Administrator**.
7. Payment to the vendor is generated.

E. Petty Cash

Petty cash is used to make small cash disbursements for those purchases that must be made quickly and without prior notice on a contingency basis.

Each department may have a petty cash expense account. Petty Cash is incurred as an expense for each department. The petty cash account must be replenished by a Purchase Order (PO) for the individual department. Petty Cash is monitored at least twice a year (but may be done more frequently) to verify account balances.

The following is the City's procedure for petty cash:

1. Petty cash request form is completed. The Petty Cash request form contains details of the request and documented account numbers.
2. The City **Administrator** or designee approves the petty cash request.
3. The requesting party then receives petty cash.
4. Once the purchase is made, a receipt must be obtained.
5. The receipt is then attached to the request form and returned to the petty cash box.

On a regular basis, but no less than twice a year (but may be done more frequently), a PO must be issued for the department's purchases to replenish and balance the cash box.

F. City Credit Cards

1. General

For the purpose of this policy, the term 'credit card' equates to 'financial transaction card' as defined by O.C.G.A. § 16-9-30.

The City **Administrator** will be issued a city credit card. Per City **Administrator** recommendation and approval by Mayor and Council, management level employees may be issued a city credit card. The credit card is to be used for **City business only** to purchase goods, services, or for specific expenditures incurred under approved conditions. All purchases utilizing a city credit card must be in accordance with city policy and state law. The cardholder or designee is the only person authorized use the credit card.

Before being issued a city credit card under this policy and state law, all authorized cardholders shall sign and accept an agreement with the city that the cardholder will use the city credit card only in accordance with the policies of the city.

2. Regulations of Use

The established monthly credit card limit for the City Administrator is \$10,000. The City Administrator is authorized to approve credit limits not to exceed \$1,000 for management level employees whose use has been approved by Mayor and City Council.

City credit cards may not be used for the following:

- a. Any purchases for personal use.
- b. Cash refunds or advances.
- c. Items specifically restricted by this policy, unless a special exemption is granted by the Mayor.
- d. Purchases or transactions in violation of purchasing policy, transactional limits or state law.

City credit cards may be used for official city business to purchase goods and/or services that are not prohibited by this policy or state law.

3. Roles and Responsibilities

The City Administrator is designated as the administrator of the city's credit cards. The administrator's responsibilities shall include, but not be limited to:

- a. Serve as liaison between the city's cardholders and the issuer(s) of such cards.
- b. Maintain the cardholder agreement for all cardholders.
- c. Provide instruction, training, and assistance to cardholders.
- d. Upon receipt of information indicating fraudulent use or lost/stolen cards, report such incident to the appropriate parties, including the issuer, in a timely manner.
- e. Conduct monthly review and audit of credit card transactions.
- f. Recommend the credit card issuer and system for documenting credit card transactions by cardholders.
- g. Make available for public inspection those documents related to purchases using city credit cards in accordance with O.C.G.A. § 36-80-24.

The credit card holder is responsible for documentation and safekeeping of the credit card during the employee's issuance. A receipt for each transaction must be obtained by the employee when a purchase is made using the City credit card. This receipt shall be dated, and a description of the service or item purchased, and account codes shall be written on the back of every receipt or otherwise

documented during the monthly statement reconciliation process. Each month, the credit card holder must submit on a timely basis documentation of credit card purchases with the credit card statement. Late submittal of credit card documentation may result in credit card privileges being cancelled.

The same standards for credit cards of receipts, documentation, reconciliation, and cancellation shall apply to membership/store cards offered by merchants such as warehouse clubs and hardware stores when an organizational account is maintained by the City.

4. Violations

Violation of the city's credit card policy or state law regarding the use of government-issued credit cards may result in suspension or revocation of city credit card privileges. Violation of the city's credit card policy may constitute a violation of the city's Personnel Rules and Regulations and the cardholder may be subject to disciplinary action including, but not limited to, reprimand, suspension, demotion, or termination.

Nothing in this ordinance shall preclude the City from referring misuse of a credit card for criminal prosecution.

If a cardholder inadvertently makes a transaction in violation of city policy, the cardholder must report the transaction to the card administrator or in the case of the City Administrator to the Mayor, within five business days of receipt of the card transaction statement. The cardholder will be responsible for immediately reimbursing the City the full amount of the unacceptable transaction.

G. Expense Reimbursements

Receipts for City business related expenses requiring reimbursement from the City of Pine Lake must be submitted to the City Administrator with an expense reimbursement form within 60 days of the date the expense was incurred. Each receipt shall be dated and contain a description of the service or item purchased and account codes shall be written on the back of every receipt. The appropriate departmental supervisor must approve each expense reimbursement form and forward it to the City Administrator for final approval. Failure to submit the required documentation will result in forfeiture of the reimbursement.

H. Travel Expenses

When City business travel requires advance payment to the employee for estimated travel expenses, a travel expense/reimbursement form shall be submitted to the accounting office no less than two weeks before the travel date. Within 60 days of the final day of travel, all receipts with dates and a description

of the service or item purchased will be submitted to the City **Administrator**, or if for the City **Administrator**, to the Mayor for verification purposes. If documented expenses exceed the travel advance, a reimbursement will be provided to the employee. If documented expenses are less than the travel advance, the employee will provide the City with the difference between the advance and actual expenses. Failure to provide the appropriate documentation will result in the advance being reported as income on the employee's W-2 and may result in disciplinary action or criminal prosecution.

VIII. Grants

A. **Scope**

The purpose of this policy is to provide direction in the application, acceptance and administration of funds awarded through grants to the City from other local governments, the state or federal government, non-profit agencies, philanthropic organizations and the private sector.

B. **Application and Acceptance of Grants.**

1. The Mayor and Council must approve the application of and acceptance of any grants.
2. The merits of a particular program will be assessed as if it were funded with local tax dollars. Local tax dollars will not be used to make up for losses of intergovernmental aid without first reviewing the program and its merits as a budgetary increment. Therefore, no grant will be accepted that will incur management and reporting costs greater than the grant amount.

C. **Grant Administration.**

1. Prior to the receipt or expenditure of grant revenues, the City **Administrator** must be provided with the following information prior to receiving grant revenues or making purchases against the grant:
 - a. Copy of grant application
 - b. Notification of grant award
 - c. Financial reporting and accounting requirements including separate account codes and/or bank accounts.
 - d. Schedule of grant payments
2. Each department is responsible for the management of its grant funds and periodic reporting.

IX. Fixed Assets

Keeping an accurate record of the City's fixed assets is important for a myriad of reasons. Some of the most important reasons that the City needs to keep a good record of fixed assets are: for financial statement information, for insurable values, for control and accountability, for maintenance scheduling and cost analysis, for estimating and accounting for depreciation, for preparation of capital and operating budgets, and for debt management.

A. Fixed Asset Criteria

A fixed asset is defined as a financial resource meeting all the following criteria:

1. It is tangible in nature.
2. It has a useful life of greater than one year.
3. It is not a repair part or supply item.
4. It has a value equal to, or greater than, the capitalization threshold of \$5,000.

B. General Policy

1. **Responsibility.**
The City **Administrator** or her/his designee is ultimately responsible for the proper recording, acquisition, transfer, and disposal of all City assets. City property may not be acquired, transferred, or disposed of without first providing proper documentation. A fixed asset information form must accompany each step.

2. Recording of Fixed Assets

Unless otherwise approved by the City **Administrator**, all recordable fixed assets must be recorded within thirty calendar days after receipt and acceptance of the asset.

Assets will be capitalized at acquisition cost, including expenses incurred in preparing the asset for use.

Donated assets shall be recorded at fair market value as determined by the City **Administrator** or designee. Fair market value may be defined as, but is not limited to, an average of documented prices for equivalent items from three separate vendors.

The City will recognize acquisition costs based on individual unit prices. Assets should not be grouped. For example, in acquiring equipment, if three personal computers (PC) were acquired simultaneously at \$2,000 each, this would not be an asset of \$6,000 consisting of 3 PCs. Instead, it would be three separate acquisitions of \$2,000 and would not be considered a fixed asset.

For equipment purchases, title is considered to pass at the date the equipment is received. Similarly, for donated assets, title is considered to pass when the asset is available for the agency's use and when the agency assumes responsibility for maintaining the asset.

Constructed assets are transferred from the construction in progress account to the related building, improvements other than buildings, or equipment accounts when they become operational. Constructed buildings, for example, are assumed to be operational when an authorization to occupy the building is issued, regardless of whether final payments have been made on all the construction contracts.

3. Acquisition of Fixed Assets

There are various methods by which assets can be acquired. The asset acquisition method determines the basis for valuing the asset. Fixed assets may be acquired in the following ways:

- New purchases
- Donations
- Transfers from other City departments
- City surplus
- Internal/external construction
- Lease purchases
- Trade-in
- Forfeiture or condemnation

4. Lease Purchases

Assets may be lease-purchased through installment purchases (an agreement in which title passes to the City) or through lease financing arrangements (an agreement in which title may or may not pass).

5. Transfer of Fixed Assets

An asset transfer between departments usually represents the sale of an item by one department to another and may be treated as a new purchase. A transfer between related departments under the same control, may, if desired, be treated as a transfer rather than sale. That is, the asset is recorded under the new Department with original acquired date and

funding amount. Transfers of assets requires the approval of the City Administrator.

A fixed asset form must be sent to the City Administrator for all transfers.

6. Sale of Fixed Assets, Non-Fixed Assets, and Confiscated Goods

The City is interested in full realization of the value of goods it purchases and therefore must assure that all surplus is disposed to the economic advantage of the City, in compliance with City policy.

Sale of fixed assets and other surplus goods must be to the highest, responsible bidder and must be conducted by sealed bid or by auction, including online auctions or the use of contracted auction services.

Public Works or the designated contractor is responsible for receiving, storing, and safeguarding all auction materials before, during, and after the auction.

7. Reporting

The City Administrator will periodically issue a request for surplus goods available for auction. Staff will submit a description form for each auction item. This form will include at minimum a description of the item, serial number, fixed assets number, estimate of value, date of sale, and amount of sale. Large quantities of similar items may be reported on one form, unless it is a Fixed Asset.

The original fixed asset form and the description form in the same file after a fixed asset has been declared surplus.

8. Disposing of goods. .

a. Advertising

Prior to any auction, the City will provide a list of surplus items that are available for use by city departments. Departments will have ten (10) working days from the distribution of the list to request a transfer of the item to their department. Items will be distributed on a first-come, first-served basis. If the item is not claimed for departmental transfer within ten working days it will be auctioned to the highest, responsible bidder.

The auction must be publicized in accordance with O.C.G. A. § 36-37-6 and other applicable state laws.

At the conclusion of an auction a list of unsold items will be published on the City's web site for donation to non-profit organizations on a first-come, first-served basis.

b. Conflict of Interest.

Members of the public may participate as buyers at public sales, in sealed bids, and auctions. Mayor or Council members or an employee whether full-time, part-time or temporary, of the City of Pine Lake, member of the employee's household and/or the employee's immediate family, or any person acting on the employee's behalf may not participate in public sales if the employee has had any role in declaring the item surplus, processing the item or related paperwork, or offering it for sale.

c. Posting items for sale.

The City Administrator or her/his designee will be responsible for managing electronic City seller accounts, such as eBay, GovDeals and posting items for bid. S/he will determine the most efficient communication and listing procedures..

d. Estimating the value of items for sale.

Department heads or their designees are responsible for providing an estimate of the value of fixed assets and confiscated goods designated for auction. Pricing of an item will be determined by reviewing the same or similar items for sale on an electronic auction service. Vehicle estimates will be determined by using Kelly's Blue Book or a similar source. A reserve amount is required for all vehicle sales and estimates over \$500 dollars. Before listing an item for auction the estimated value or reserve amount must be approved by City **Administrator**.

e. Collection of purchased items.

The buyer is responsible for pick-up and all shipping costs incurred. Vehicles will not be shipped but require pick-up at a location designated by the city Administrator.

f. Forms of Payment.

The City will accept cash, money orders, and cashier checks.

g. Public Safety items.

The sale of certain Public Safety items requires a release form for public and/or non-emergency use. The Police Chief is responsible for ensuring the proper disposal according to state and federal laws regarding these items. A signed release form from the buyer acknowledging proper use is required at the time of pick-up. The release form will be kept with the description form.

9. Recording of the sale

The date of sale, amount of sale, and signature of the buyer will be recorded on the item description form.

The City Administrator or her/his designee will compare the submitted description forms to the record of sale provided by electronic auction service. A report will be prepared by the accounting office including at minimum the list of items sold, the sale price, the buyer contact information, and listing fees paid.

Revenues from the sale of confiscated goods will be issued to the Police Department. Revenues from the sale of all other goods will be issued to the appropriate fund.

Procedures for the recording of the sale will be in accordance with GAAP.

10. Disposal of Fixed Assets, Non-Fixed Assets, and Confiscated Goods

When an asset is disposed of, its value is removed from the financial balances reported and from inventory reports; however, the asset record, including disposal information, remains on file in hardcopy form for three years, after which time it is purged from the system according to general accepted accounting principles. This preserves an audit trail for disposed items and facilitates departmental comparisons between actual or historical useful life information with useful life guidelines. Such comparisons permit a more precise definition of an asset's useful life than those provided by the Internal Revenue Service (IRS), or other guidelines initially used.

A disposal action is appropriate only when certain conditions occur resulting in an asset no longer being in the possession of the agency. Assets no longer in use, which remain in the possession of the department, are considered surplus property and not a disposal.

Fixed assets may be disposed of in any one of seven ways:

- a. Sale or trade-in
- b. Abandonment/Retirement
- c. Lost or stolen
- d. Transfer
- e. Disassembled (taking parts and employing them for like uses within the department, such as is often the practice in computer or vehicle maintenance).
- f. Casualty loss

g. Donation to a 501 (c3) non-profit organization

The city should try to obtain the highest value out of the disposed item. If another city department does not need the item, then it should be put up for auction or sealed bid. If the item is not suitable for sale or does not meet reserve requirements, then it can be donated to a non-profit organization.

Only when the asset is no longer in possession of the department, due to one of the seven reasons listed above, is disposal action appropriate.

Assets are “abandoned” or “retired” when there is no longer any use for them in the Department, they are of no use to any other City department, they cannot be repaired, transferred, cannibalized, sold, or traded in. Meaning that, there is no safe and appropriate use for the abandoned goods to the City or for others.

Stolen items must be reported to Pine Lake Police and a police report filed. A copy of this report must accompany the disposal record.

Casualty losses must be documented within 24 hours of loss and reported to the City’s Administrative Coordinator immediately for follow-up with the City’s insurance carrier.

Disassembled items are considered surplus and are disposed of by noting the disassembly on the disposal record. Ideally, this method will allow departments to look at disassembled items on the disposal report and assess what surplus parts may be available. Departments will send documentation of items cannibalized to the City Administrator and all remaining costs and accumulated depreciation will be removed from appropriate asset accounts in the general fixed asset fund.

All assets no longer in the possession of the department, due to one of these six qualifying conditions and after submission of all appropriate documentation to the City Administrator, will be removed from the master departmental asset file and considered disposed.

Department management is responsible for reviewing disposal reports, evaluating causes and trends leading to disposals, and implementing procedures to more effectively manage and control disposals when the dispositions represent problems, inefficiencies, and/or the incurrence of unnecessary cost.

C. Disposal of Items of De Minimus Value

In accordance with O.G.G.A. § 36-37-6(b), the City may dispose of property with an estimated value of \$500 or less without advertisement or the acceptance of bids. The City Administrator or her/his designee is

authorized to approve the disposal of property with an individual value not exceeding \$500 in such manner as s/he judges appropriate. Such disposal may include recycling or transfer to a waste collection site in addition to any of the options described in section B (10) of this policy. In such cases, the department will document the property to be disposed of through a physical log and photographs; and, when practical, provide an estimated value of the property, either individually or as a lot.

X. Investments

A. Scope

This investment policy applies to all funds under the City of Pine Lake's Control.

B. Objectives

The following investment objectives shall be met with this policy:

1. Safety – Preservation of principal shall always be the foremost objective in any investment transaction involving City funds. Those investing funds on the City's behalf must first ensure that capital losses are avoided by limiting credit and interest risk. Credit risk is the risk of loss due to the failure of the security issues or backer. Interest risk is the risk that market value portfolios will fall due to an increase in general interest rates.
2. Liquidity – The second objective shall be the maintenance of sufficient liquidity within the investment portfolio. The City's investment portfolio shall be structured such that securities mature at the time when cash is needed to meet anticipated demands (static liquidity). Additionally, since all possible cash demands cannot be anticipated, the portfolio should maintain some securities with active secondary or resale markets (dynamic liquidity).
3. Return on Investment – The third objective shall be the realization of competitive investment rates, relative to the risk being assumed. However, yield on the City's investment portfolio is of secondary importance compared to the safety and liquidity objectives described above.

C. Delegation of Authority

The overall management of the investment program is the responsibility of the City **Administrator**. Responsibility for daily investment activities will be assigned by the City **Administrator**. The City **Administrator** may designate a consultant or an employee or employees to assist with the management and implementation of the City's investment program.

Responsibilities to fulfill this authority include securing approval from the Mayor and Council to open or close accounts with banks, brokers, and dealers; arranging for the safekeeping of securities; and securing the execution of necessary documents by the Mayor.

A system of internal controls over investments is established and reviewed by the City's independent auditors. The controls are designed to prevent losses of public funds arising from fraud, error, misrepresentation by third parties, unanticipated changes in financial markets, and/or imprudent action by staff and City officials. No person may engage in an investment transaction except as provided for under the terms of the policy.

D. Authorized Investments

All investment activity is required to follow Chapter 83 of Title 36 of the *Official Code of Georgia*, which establishes guidelines for local government investment procedures.

The City of Pine Lake may invest funds subject to its control and jurisdiction in the following:

1. Certificates of Deposit (CD's) issued by banks insured by the Federal Deposit Insurance Corporation (FDIC). Deposits in excess of FDIC coverage must be collateralized by securities with a market value equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;
2. Certificates of Deposit (CD's) issued by savings and loans associations insured by the Federal Savings and Loan Insurance Corporation (FSLIC). Deposits in excess of the FSLIC coverage must be collateralized by securities equal to at least 110% of the deposit. Only those securities described in Georgia Code 50-17-59 can be pledged as collateral;
3. Obligations issued by the United States government;
4. Obligations fully insured or guaranteed by the United States government or a United States government agency;
5. Obligation of any corporation of the United States government;
6. Obligation of the state of Georgia or of other states;
7. Obligation of other political subdivision of the state of Georgia;
8. The Local Government Investment Pool of the state of Georgia

managed by the State Department of Administrative Services, Fiscal Division;

9. Repurchase agreements (REPO's) issued by commercial banks insured by the FDIC and collateralized by securities described in Georgia Code 50-17-59 with a market value equal to at least 103% of the Repurchase Agreements' maturity value;
10. Repurchase agreements (REPO's) issued by primary dealers supervised by the Federal Reserve Bank of New York and collateralized by securities described in Georgia Code 50-17-59 with a market value of at least 103% of the Repurchase Agreements' maturity value; and
11. Prime Banker's Acceptances.

E. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Under the "prudent person" standard, investments shall be made with judgment and care, under circumstances then prevailing, which persons of ordinary prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for investment, considering the probable safety of their capital as well as the probable revenue to be gained.

The **City Administrator** and all designees acting in accordance with 1) written procedures, 2) this investment policy, and 3) exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse development.

F. Diversification

Diversification is a key component of portfolio security. Therefore with investments, the City shall endeavor to maintain an adequate level of diversification among its investments. The City shall not be over invested in any one type of instrument or financial institution. This limitation shall not apply to the Local Government Investment Pool or direct obligations of the United States government.

G. Maturities

To achieve the objective of adequate liquidity within City's portfolio, the City shall attempt to match investment maturities with anticipated cash flow requirements. Unless matched to a specific cash flow, the maximum

maturity of any instrument in the City's portfolio may not exceed two years from the date of acquisition by the City. To preserve liquidity and to lessen market risk, not more than 25% of the total portfolio may mature more than one year beyond the date of calculation. The maturity of non-negotiable time deposits may not exceed one year.

H. Safekeeping and Custody

All investment securities purchased by the City of Pine Lake shall be delivered against payment and shall be held in a third-party safekeeping account by the trust department of a bank insured by the Federal Deposit Insurance Corporation. The City **Administrator**, or his/her designee, shall be responsible for the selection of a financial institution for this purpose, as well as the execution of a written safekeeping agreement with the trustee.

I. Ethics and Conflicts of Interest

Officers and employees involved in the investment process will refrain from personal business activity that would conflict with proper execution of the investment program, or which would impair their ability to make impartial investment decisions. Employees and investment officials will disclose to the City **Administrator** any material financial interests in financial institutions that conduct business with the City, and they will further disclose any large personal financial/investment positions that would be related to the performance of the City's portfolio. Employees and investment officials will subordinate their personal investment transactions to those of the City – particularly regarding the time of purchases and sales.

J. Relationships with Banks and Brokers

The City of Pine Lake in selecting depositories, objective business criteria will be used. The creditworthiness of the institutions will be a fundamental consideration.

K. Report on Deposits and Investments

Periodic investment reports will be submitted to the City **Administrator**. Reports should include the following: an average daily balance of investment in each investment category; a current portfolio yield for each investment type and for the portfolio as a whole; an average daily balance of uninvested collected funds; an average daily balance of uncollected funds; and a percent of available funds invested. The report shall also provide a list of investments and accrued interest as of the last day of the quarter.

L. Performance Evaluation

The City **Administrator**, or her/his designees, will seek to achieve a market average rate of return on the City's portfolio. Given the special safety and liquidity needs of the City, the basis used to determine whether market yields are being achieved shall be the six-month Treasury Bill.

XI. Debt

A. Policy Statement

Debt results when one borrows from an individual or an institution. The borrower receives funds to acquire resources for current use with an obligation for repayment later. The debt from borrowing generally must be repaid with interest.

The goal of the City's debt policy is to maintain a sound fiscal position. The City strives to balance service demands and the amount of debt incurred but also realizes that too much debt may have detrimental effects as well. When the City of Pine Lake utilizes debt financing, it will ensure the debt is financed soundly and conservatively.

B. Conditions for Using Debt

Debt financing of capital improvements and equipment will be done only when one or more of the following four conditions exist:

1. When non-continuous projects (those not requiring continuous annual appropriations) are desired;
2. When it can be determined that future users will receive a benefit from the improvement;
3. When it is necessary to provide basic services to residents and taxpayers; or,
4. When total debt, including that issued by overlapping government entities, does not constitute an unreasonable burden to residents and taxpayers.

C. Sound Financing of Debt

When the City utilizes debt financing, it will ensure that the debt is soundly financed by:

1. Taking a prudent and cautious stance toward debt, incurring debt only when necessary;
2. Conservatively projecting the revenue sources that will be used to pay the debt;
3. Ensuring that the term of any long-term debt incurred by the City shall not exceed the expected useful life of the asset for which the debt is incurred and shall be limited to capital improvements only;
4. Determining that the benefits of the improvement exceed the costs, including interest costs;
5. Maintaining a debt service coverage ratio which ensures that combined debt service requirements will not exceed revenues pledged for the payment of debt;
6. Analyzing the impact of debt service on total annual fixed costs before bonded long-term debt is issued; and,

7. Maintaining total debt service for general obligation debt that does not exceed 10 percent of the net operating revenues. Net operating revenues are all general fund revenues available after accounting for transfers between other City funds.

D. Post-Issuance Tax Compliance for Tax-Exempt Debt

The City shall comply with all federal and state laws, rules and regulations related to the issuance of debt.

1. Responsibility- The City **Administrator** shall be responsible for reviewing the requirements and responsibilities of the City under the Policy with bond counsel on or before the closing date of any Debt issued by the City.
2. Dissemination and Training- The policy shall be disseminated to all relevant staff in the City and to the auditor. Appropriate training will be provided to all personnel directly involved in the administration of tax-exempt debt to ensure they comply with the provisions of the Policy. The City **Administrator** shall consult as appropriate with qualified attorneys with respect to the content of such training.
3. Review- The City **Administrator** shall annually conduct a due diligence review of all Debt currently outstanding to ensure proper compliance with each of the provisions of the Policy. If the City **Administrator** discovers non-compliance with any provisions of the Policy, steps necessary to correct the noncompliance will be taken within ten (10) business days of the conclusion of the annual due diligence review. Records of all corrective action taken shall be retained in accordance with the Policy.
4. Provisions
 - a. Record Keeping- All records relating to the Debt needed to comply with Section 6001 of the Internal Revenue Code of 1986, as amended (the "Code") shall be maintained. These records shall be kept in paper or electronic form and shall include, among other things, (i) basic records relating to the transaction (including the bond documents, the opinion of bond counsel, etc.), (ii) documents evidencing the expenditure of the proceeds of the Debt, (iii) documentation evidencing the use of Debt-financed property by public and private entities (e.g., copies of management contracts, leases and research agreements) and (iv) documentation pertaining to any investment of Debt proceeds (including the purchase and sale of securities, SLG subscriptions, yield calculations for each class of investments, actual investment income received from the investment of the proceeds of the Debt, guaranteed investment contracts and rebate calculations. Such records must be maintained as long as the Debt is outstanding, plus three years after the final payment or redemption date of the respective Debt.

- b. Use of Proceeds- A list of all property financed with the proceeds of the Debt shall be created and maintained. The use of such property shall be monitored to ensure that such use does not constitute “private business use” within the meaning of the Code. Without limiting the foregoing, each contract, including but not limited to management contracts and leases, relating to such property shall be reviewed by legal counsel prior to the execution of such contract. The list of property shall be reviewed at least annually to ensure that none of the property has been sold.
- c. Remedial Action- If property financed with the proceeds of the Debt is used in a manner that constitutes “private business use” or the property is sold, the remediation provisions of Treasury Regulation § 1.141-12 shall be carried out in consultation with bond counsel.
- d. Yield Restriction- If bond counsel advises that a fund or account needs to be yield restricted (i.e., not invested at a yield in excess of the Debt), the moneys on deposit in such fund or account shall be invested in United States Treasury Obligations – State and Local Government Series, appropriate “yield reduction payments” shall be made if permitted by the Code or the City Administrator shall establish other procedures to ensure that such fund or account is yield restricted.
- e. Rebate- At the time the Debt is issued, the City Administrator or designee shall determine if s/he reasonably expects that one of the arbitrage rebate exceptions will be satisfied. If the arbitrage rebate exception relates to the time period over which the proceeds of the Debt are spent, the City Administrator shall verify that the appropriate expenditures have been made at each milestone. If one of the milestones is not satisfied or the City Administrator does not reasonably expect that one of the arbitrage rebate exceptions will be satisfied, an outside arbitrage rebate consultant shall be retained unless the City Administrator has determined that positive arbitrage will not be earned.