

**CITY OF PINE LAKE, GEORGIA
REGULAR MEETING AGENDA
NOVEMBER 26TH, 2024 @ 6:00PM
459 PINE DRIVE, PINE LAKE, GA 30072**

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

CALL TO ORDER – REGULAR MEETING

ANNOUNCEMENTS/COMMUNICATIONS

ADOPTION OF THE AGENDA OF THE DAY

PUBLIC COMMENTS – 3 minutes each please

ADOPTION OF THE MINUTES

- **Council Retreat - October 25, 2024**
- **Regular Meeting - October 29, 2024**
- **Work Session - November 12, 2024**

OLD BUSINESS

NEW BUSINESS

1. Presentation of FY2023 Audit Report - James Whitaker, P.C.
2. FY2025 Budget - Overview Presentation - City Manager Beckett
3. Contract Submittal Process - City Attorney Moore
4. Capital Projects - Update - Special Projects Manager Kendrick
 - a. Courthouse Renovation
 - b. Pedestrian Bridges
 - c. Wetlands Maintenance

PUBLIC COMMENTS – 3 minutes each please

REPORTS AND OTHER BUSINESS

- a. Administration – Interim City Manager Billy Beckett
- b. Public Safety – Chief of Police Y’hudah-Green
- c. Public Works – Special Projects Manager Kendrick

Reports/Comments

- d. Mayor
- e. City Council

Information for “The Pine Lake News” eblast.

ADJOURNMENT

MAYOR

Brandy Hall

COUNCIL MEMBERS

Jean Bordeaux, Mayor pro tem
Jeff Goldberg
Tom Ramsey
Thomas Torrent
Augusta Woods

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CITY OF PINE LAKE FALL 2024 RETREAT

MINUTES

OCTOBER 25TH, 2024

GMA HEADQUARTERS

201 PRYOR STREET, ATLANTA, GA 30303

NOTE: The purpose of this meeting was educational, and centered around discussion – not action. This document meets the definition of Meeting Minutes in accordance with the Open Meetings Act and other applicable laws of the State of Georgia. An audio recording of this meeting is available to the public for review at City Hall. Be advised, this is a courtesy and not a legal requirement. All other audio recordings are retained only until the adoption of Meeting Minutes by City Council. Additionally, the informal “notes” taken during this meeting constitute a public document, and thus may be requested by a member of the public in accordance with the Open Records Act.

CALL TO ORDER

The retreat was called to order at 9:20am. There was a motion by Council Member Woods, seconded by Council Member Ramsey, to declare special circumstances to hold the retreat meeting when it was announced that the meeting notice had not been timely posted at city hall or online. The special circumstances included the significant expense already incurred to hold the meeting; the meeting agenda focused on team building, communication, and setting priorities but included no action items; and the retreat had previously been announced at the meetings of September 10, September 24, and October 8, 2024 and was included in the posted minutes for the meeting of September 10, 2024. The motion included the requirement that the meeting be audio recorded in full and available to the public upon request. The motion was adopted by a vote of 4-0-1; Council Members Goldberg, Ramsey, Torrent, and Woods; No members voted against, and Mayor Pro Tem abstained (not present).

Attendance: Mayor Hall, Mayor Pro Tem Bordeaux (arrived at 9:50am), City Council Members Jeff Goldberg, Tom Ramsey, Thomas Torrent, and Augusta Woods. Also in attendance were Georgia Municipal Association Member Services Consultant Pete Pyrzenski, Interim City Manager Billy Beckett, Administrative Consultant ChaQuias Miller-Thornton, City Attorney Susan Moore, and Assistant City Clerk Ned Dagenhard.



NEW BUSINESS

No other actions were taken by City Council.

The meeting consisted of exercises in team building, free-association, and personality testing, as well as an open discussion around priorities of City Council. Specific attention was given to executive search (i.e. City Manager) and retention. As part of a strategic planning process, a consensus of City Council established the following priorities:

- Complete In-Process Projects (namely Oak Road, Courthouse Renovation, and Pedestrian Bridge Replacement)
- Continue Commercial Development Plan
- Establish Internal Communication Policy
- Establish a “Level of Service” Expectation for Public Works
- Complete and Implement a Plan for Code Enforcement

ADJOURNMENT

Council Member Goldberg motioned for adjournment at 3:40pm.

Ned Dagenhard

City Clerk or Delegate

**CITY OF PINE LAKE
REGULAR MEETING MINUTES
October 29th, 2024 at 6:00 PM
Pine Lake Clubhouse
300 Clubhouse Drive, Pine Lake, GA**

Call to Order: Mayor Brandy Hall called the Regular Session to order at 6:03pm.

Present: Mayor Brandy Hall, Mayor Pro Tem Bordeaux, Council Member Jeff Goldberg, Council Member Thomas Torrent, Council Member Tom Ramsey (via teleconference), and Council Member Augusta Woods. Also present were Interim City Manager Billy Beckett, Chief of Police Sarai Y'hudah-Green, City Attorney Susan Moore, and Assistant City Clerk Ned Dagenhard. Public Works Special Projects Manager Bernard Kendrick was not in attendance.

Announcements/Communications

Mayor Hall thanked the Georgia Municipal Association for their educational and facilitation services for the October 25th City Council Fall Retreat.

The Mayor also thanked City staff for providing appropriate notice to public regarding the change of venue, due to the ongoing Courthouse renovation project.

Adoption of the Agenda of the Day

Council Member Torrent suggested that Mayor Hall amend the Agenda of the Day to place *New Business Item 7) Executive Session to Discuss Personnel* to the end of the meeting, following *Public Comment and Reports and Other Business*.

Mayor Hall amended the Agenda of the Day to reflect Council Member Torrent's suggestion.

Mayor Pro Tem Bordeaux moved to adopt the Agenda of the Day (as amended); Council Member Woods seconded.

No discussion took place.

Mayor Hall called for a vote.

All members voted in favor, and the motion carried.

**CITY OF PINE LAKE
REGULAR MEETING MINUTES
October 29th, 2024 at 6:00 PM
Pine Lake Clubhouse
300 Clubhouse Drive, Pine Lake, GA**

Adoption of the Minutes

- **September 24th Regular Meeting**
- **October 8th Work Session**

Council Member Woods moved for approval of the Minutes; Council Member Torrent seconded.

No discussion took place.

Mayor Hall called for a vote.

All members voted in favor, and the motion carried.

New Business

1. Lake and Wetlands Maintenance

a. Homes Best Friends Landscape & More – \$7,550.00

Mayor Pro Tem Bordeaux moved to approve the work authorization agreement (subject to preparation of a contract by the City Attorney and acceptance by the vendor); Council Member Woods seconded.

Interim City Manager Beckett implored City Council to require contractual agreements for all vendors going forward, and for those contracts to be reviewed by the City Attorney prior to execution by the Mayor and contracted-party.

Mayor Hall called for a vote.

All members voted in favor, and the motion carried.

2. FY2023 Audit Report Presentation – James Whitaker PC -Auditor

This item was reschedule for the November 26th Regular Meeting.

**CITY OF PINE LAKE
REGULAR MEETING MINUTES
October 29th, 2024 at 6:00 PM
Pine Lake Clubhouse
300 Clubhouse Drive, Pine Lake, GA**

3. Declaration of Surplus – Assets – Courthouse Facility

Council Member Woods moved to approve the Declaration of Surplus; Council Member seconded.

Interim City Manager Beckett informed City Council that the supplemental document outlined those items recommended by Special Projects Manager Kendrick for surplus. Mr. Beckett stated that the process undergone by Mr. Kendrick met legal compliance, and recommended approval.

Mayor Hall called for a vote.

All members voted in favor, and the motion carried.

4. Communications Policy

Council Member Ramsey moved to adopt the Communications Policy; Council Member Goldberg seconded.

A discussion took place, wherein Interim City Manager Beckett commended the author of the Communications Policy (Former-City Manager Miller-Thornton) for its comprehensiveness. Mayor Hall suggested adoption of the policy as a priority of the evening, and characterized designation of social media platforms and delegation of account administrators as tactical.

Mayor Hall called for a vote.

All members voted in favor, and the motion carried.

5. Resolution R-20-2024 - FY2024 Budget Amendment

Council Member Goldberg moved to approve Resolution R-20-2024; Mayor Pro Tem Bordeaux seconded.

Interim City Manager Beckett explained that the state mandates training for City Clerks. Assistant City Clerk Dagenhard performs the City Clerk function for Pine Lake, and thus is required to attend training sessions. Mr. Beckett added that former-City Manager Miller-Thornton was supportive of this continued education. The reappropriated amount of \$890 resulted in no budget increase.

Mayor Hall called for a vote.

All members voted in favor, and the motion carried.

**CITY OF PINE LAKE
REGULAR MEETING MINUTES
October 29th, 2024 at 6:00 PM
Pine Lake Clubhouse
300 Clubhouse Drive, Pine Lake, GA**

6. Intergovernmental Agreement for Capital Outlay Projects Located in the Cities of Avondale Estates, Lithonia, Pine Lake and Stone Mountain, Georgia between DeKalb County and the “Municipalities”

Council Member Woods moved to approve the IGA; Council Member Goldberg seconded.

Mayor Hall commended former-City Manager Miller-Thornton for her instrumental role in advocating not only for the City of Pine Lake, but for all four “small cities” benefitting from the IGA with DeKalb County. The IGA would provide the City of Pine Lake with an additional \$2 million in SPLOST funding.

City Attorney Moore stated that there is not yet a timeline for disbursement of the funds, but described the IGA as a “game changer.”

Mayor Hall called for a vote.

All members voted in favor, and the motion carried.

Reports and Other Business

Public Safety – Chief Sarai Y’hudah-Green

Chief Green announced that she would be releasing a questionnaire to the public, requesting their input as PLPD develops its code compliance strategy.

The supplemental report presented is available to the public upon request. Please contact Asst. City Clerk Ned Dagenhard at (404) 999-4901 or neddagenhard@pinelakega.net for more information.

Administration – Interim City Manager Billy Beckett

Mr. Beckett reaffirmed his suggestion to City Council to revisit its contract development process.

The Interim City Manager also reflected that New Business Item 1 would take care lake and wetland perimeter concerns.

Mayor

Mayor Hall restated that while public comment is not interactive (meaning, City Council does not respond in real-time), she and City Council Members take notes. The Mayor added a recommendation that residents follow up as needed.

**CITY OF PINE LAKE
REGULAR MEETING MINUTES
October 29th, 2024 at 6:00 PM
Pine Lake Clubhouse
300 Clubhouse Drive, Pine Lake, GA**

City Council

Council Member Goldberg asked Chief Green about retrieving recordings of attempted car break-ins on Ridge Drive. Chief Green responded that since no charges have been filed, a subpoena for the recording has not been served. However, Chief Green added that she had still requested the recording, with hopes the resident would provide it freely as a courtesy. She continued that a collaborative effort was underway with DeKalb County to determine from where the perpetrator(s) may originate, and that the apartment complex is assessing additional lighting needs.

Council Member Goldberg also requested a copy of the Army Corps of Engineers permit for the engineered wetlands, and a maintenance update.

Council Member Torrent voiced support for the return of city-sponsored art contest, and inquired about the status of the Rockbridge Road mural design.

Council Member Ramsey thanked City Attorney Moore for her hard work regarding the IGA with DeKalb County.

Executive Session

7. Executive Session to Discuss Personnel

Council Member Torrent moved to enter Executive Session at 7:16pm; Mayor Pro Tem Bordeaux seconded.

Executive Session held

Council Member Torrent moved to re-enter Regular Meeting at 8:14pm; Mayor Pro Tem Bordeaux seconded.

Adjournment

Council Member Torrent moved for adjournment at 8:15pm.

Ned Dagenhard
City Clerk or Delegate

**CITY OF PINE LAKE
WORK SESSION ACTION AGENDA
November 12th, 2024 at 6:00 PM
Pine Lake Clubhouse
300 Clubhouse Drive, Pine Lake, GA**

Call to Order: Mayor Brandy Hall called the Work Session to order at 6:00pm.

Present: Mayor Brandy Hall, Mayor Pro Tem Bordeaux, Council Member Jeff Goldberg, Council Member Thomas Torrent, Council Member Tom Ramsey, and Council Member Augusta Woods. Also present were Interim City Manager Billy Beckett, Chief of Police Sarai Y'hudah-Green, Public Works Special Projects Manager Bernard Kendrick, and Assistant City Clerk Ned Dagenhard. City Attorney Susan Moore was not in attendance.

Announcements/Communications

Council Member Woods informed attendees that she and other Council Members had attended the DeKalb Municipal Association conference, and met with the delegation including State Representative Viola Davis, who represents the district that includes Pine Lake.

Mayor Hall added that she had also met with DeKalb CEO-elect Loraine Cochran-Johnson.

Mayor Hall continued that the City Manager search had begun—with the position being listed on the Georgia Local Government Access Marketplace—and one candidate was already scheduled for an interview.

Council Member Goldberg thanked Council Member Woods for being proactive in notifying other Council Members about the DMA conference, adding that he had also enjoyed conversation with Rep. Davis.

Adoption of the Agenda of the Day

Council Member Woods moved to adopt the Agenda of the Day; Council Member Torrent seconded.

No discussion took place.

Mayor Hall called for a vote.

All members voted in favor, and the motion carried.

**CITY OF PINE LAKE
WORK SESSION ACTION AGENDA
November 12th, 2024 at 6:00 PM
Pine Lake Clubhouse
300 Clubhouse Drive, Pine Lake, GA**

New Business

1. Swearing-in Ceremony – New Reserve Officers – Jamie Hayes & Anthony Brooks

Mayor Hall performed the facilitated swearing-in Reserve Officers Jamie Hayes and Anthony Brooks. The officers respectively recited their oaths of office, and were formally welcomed by the Mayor.

No discussion took place.

No action was taken by City Council.

2. Public Works Department – Level of Service - Discussion

Special Projects Manager presented the Mayor and City Council with a categorization method for service level expectations, ranging from untouched natural spaces to highly-manicured gardens. City Council discussed at length in which categories they felt each area of public land fell. The consensus of Council suggested that the goal of Public Works would be to reasonably maintain the spirit of Pine Lake as a natural refuge with the practically necessary landscaping required to maintain functional spaces.

No action was taken by City Council.

3. GMA Retreat Report

Mayor Hall notified City Council and attendees that the retreat report had been received by the Georgia Municipal Association. The Mayor encouraged Council to read the report, stating that it mainly contains a suggested timetable and objectives.

No action was taken by City Council.

**CITY OF PINE LAKE
WORK SESSION ACTION AGENDA
November 12th, 2024 at 6:00 PM
Pine Lake Clubhouse
300 Clubhouse Drive, Pine Lake, GA**

4. Passage of Statewide Homestead Exemption Amendment – Discussion

The Mayor, City Council, Interim City Manager, and City Attorney discussed at length the ramifications of the statewide homestead exemption (HB 581), should the City choose not to opt-out. The consensus was that the exemption would lead to a revenue collapse for the City of Pine Lake, with potential to—as Mayor Hall described—“kill us.” Interim City Manager Beckett echoed this sentiment, stating “if you cut your revenue, you cut your throat.” Mr. Beckett continued that City Council would need to have candid conversations with its residents about the impact of this measure.

Multiple City Council Members reflected on conversations with other cities, suggesting that this summarization was fairly uniform across those delegations. Council Member Torrent added that this highlighted the urgency of diversifying Pine Lake’s tax base as to not rely so heavily on residential property taxes, a comment with which all members strongly concurred.

Mayor Hall suggested the City collect an impact report prior to public hearings.

No action was taken by City Council.

5. FY 2025 Budget – Schedule/Timeline – Discussion

A discussion took place, wherein City Council discussed the timeline for presentation and adoption of the FY2025 Budget. The following was agreed upon by consensus, and required no formal action:

- November 13th – Submission of Public Hearing Notice to News Organ
- November 26th – Presentation
- December 10th – First Public Hearing
- December 17th – Second Public Hearing, Tentative Adoption

No action was taken by City Council.

**CITY OF PINE LAKE
WORK SESSION ACTION AGENDA
November 12th, 2024 at 6:00 PM
Pine Lake Clubhouse
300 Clubhouse Drive, Pine Lake, GA**

6. Contractual Agreement Between the City of Pine Lake and Foster Engineering and Design for Pedestrian Bridge Project

Council Member Ramsey moved to adopt the Contractual Agreement; Council Member Torrent seconded.

Interim City Manager Beckett recommended approval of the contract, contingent on final approval by City Attorney Moore.

Mayor Hall called for a vote.

All members voted in favor, and the motion carried.

Reports and Other Business

Administration – Interim City Manager Billy Beckett

Mr. Beckett restated his concern over the low bid for the Oak Road project. He added that he suspected the awarded-contractor may back out, and prepared City Council for a potential need to rebid.

Public Safety – Chief Sarai Y’hudah-Green

The supplemental report presented is available to the public upon request. Please contact Asst. City Clerk Ned Dagenhard at (404) 999-4901 or neddagenhard@pinelakega.net for more information.

Public Works – Special Projects Manager Bernard Kendrick

The supplemental report presented is available to the public upon request. Please contact Asst. City Clerk Ned Dagenhard at (404) 999-4901 or neddagenhard@pinelakega.net for more information.

Mayor

Mayor Hall expressed the importance of local participation and activism “in light of divisions,” and thanked the City Council and public “for continuing that focus.”

**CITY OF PINE LAKE
WORK SESSION ACTION AGENDA
November 12th, 2024 at 6:00 PM
Pine Lake Clubhouse
300 Clubhouse Drive, Pine Lake, GA**

Adjournment

Council Member Goldberg moved for adjournment at 8:08pm.

Ned Dagenhard
City Clerk or Delegate

CITY OF PINE LAKE, GEORGIA

ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2023
TOGETHER WITH
INDEPENDENT AUDITOR'S REPORT

JAMES L. WHITAKER, P.C.

CERTIFIED PUBLIC ACCOUNTANT

SNELLVILLE, GEORGIA 30078

**CITY OF PINE LAKE, GEORGIA
ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

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The American Institute of
Certified Public Accountants

Member of
Georgia Society of
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

The Honorable Mayor and Members of City Council
City of Pine Lake, Georgia

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit and each major fund of the City of Pine Lake, Georgia, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the City of Pine Lake, Georgia's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit and each major fund of the City of Pine Lake, Georgia, as of December 31, 2023, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund, the McAllister Environmental Fund and ARPA Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Pine Lake, Georgia and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Pine Lake, Georgia's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pine Lake, Georgia’s basic financial statements. The accompanying individual fund budgetary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund budgetary schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

We also have previously audited, in accordance with auditing standards generally accepted in the United States of America, the City of Pine Lake, Georgia’s basic financial statements for the year ended December 31, 2022, which are not presented with the accompanying financial statements and we expressed unmodified opinions on the respective financial statements of the governmental activities, the business-type activities, discretely presented component unit and each major fund. That audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pine Lake, Georgia’s basic financial statements as a whole. The individual fund financial statements related to the 2022 financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the 2022 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of those basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2022 individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements from which they have been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 24, 2024, on our consideration of the City of Pine Lake, Georgia’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Pine Lake, Georgia’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Pine Lake, Georgia’s internal control over financial reporting and compliance.



Snellville, Georgia
September 24, 2024

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting for reporting purposes to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Pine Lake can be divided into two categories: governmental funds and proprietary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between the two.

The City maintains seven major governmental funds. The City's major governmental funds are the General Fund, the McAllister Environmental Fund, the ARPA Fund, Revenue Bond Fund, Capital Projects Fund, SPLOST Fund and the Grant Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for each major fund. The governmental funds financial statements begin on page 15.

The City of Pine Lake adopts an annual budget for its General Fund and the McAllister Environmental and ARPA Special Revenue Funds. Budgetary comparison statements have been provided for these funds to demonstrate compliance with the FY 23 budget. The budgetary comparison statements begin on page 19.

Proprietary funds. The City of Pine Lake maintains one enterprise fund (a component of proprietary funds) to report the same functions presented as business-type activities in the government-wide financial statements. The City uses an enterprise fund to account for its Stormwater Utility.

Proprietary funds provide the same type of information as government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the Stormwater Utility beginning on page 22.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin on page 26.

Other information. In addition to the basic financial statement and accompanying notes, this report also presents certain other supplementary information which consists of individual fund budgetary schedules beginning on page 47.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. On December 31, 2023, the City's assets exceeded its liabilities by \$3,607,997, largely due to a net investment in capital assets of \$1,989,033 or 55.1%. Capital assets are used to provide services to citizens, and they are not available for future spending. Of the total net position of \$3,607,997, \$776,851 (21.5 percent) is restricted for environmental, police activities, specified grant projects and capital outlay purposes. The City had unrestricted net position of \$842,113 or 23.4%.

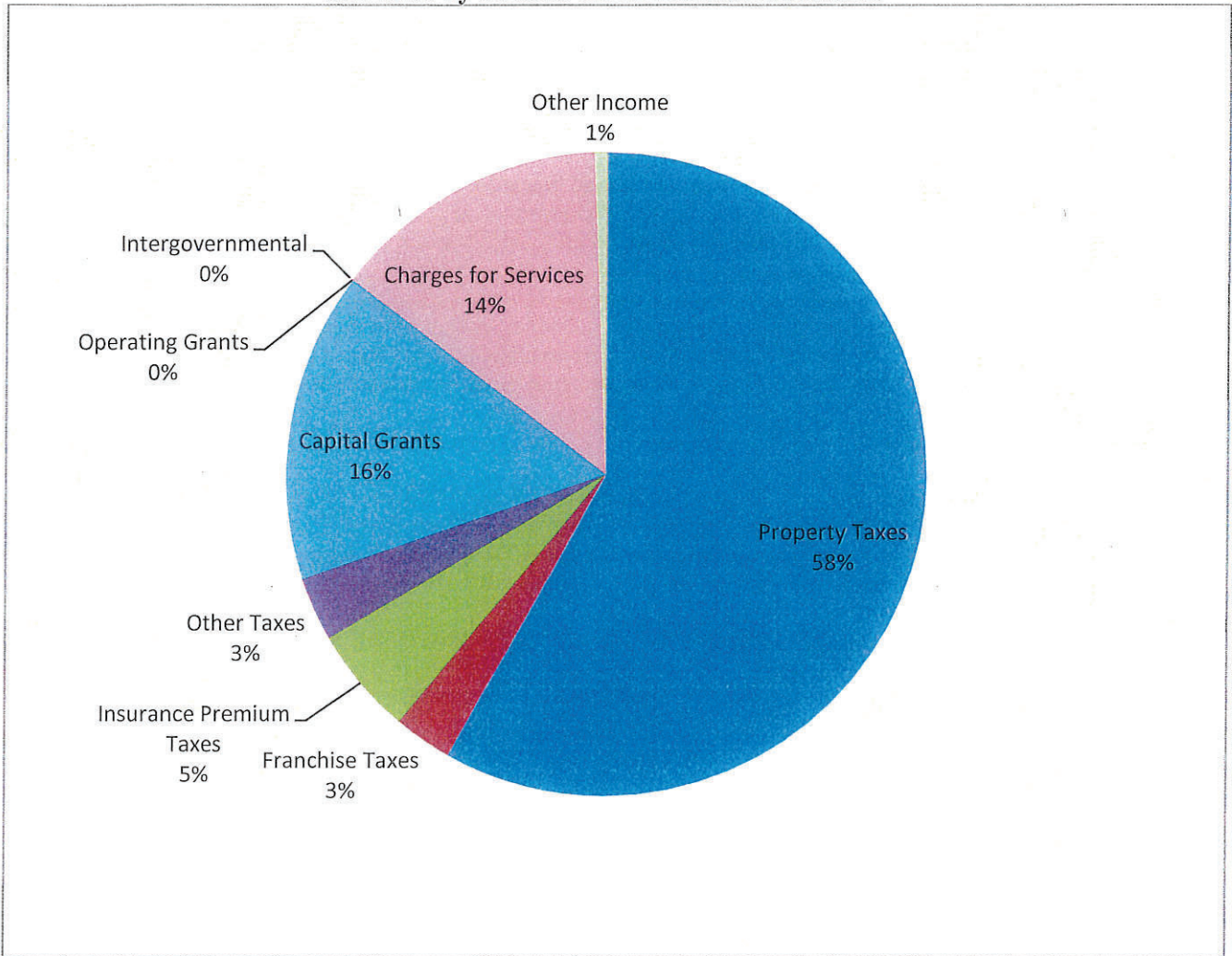
Governmental activities. Governmental activities increased the City's net position by \$127,581 or 4.0%. Key elements of this increase are as follows:

**City of Pine Lake's Change in Net Position
For The Years Ended December 31, 2023 and 2022**

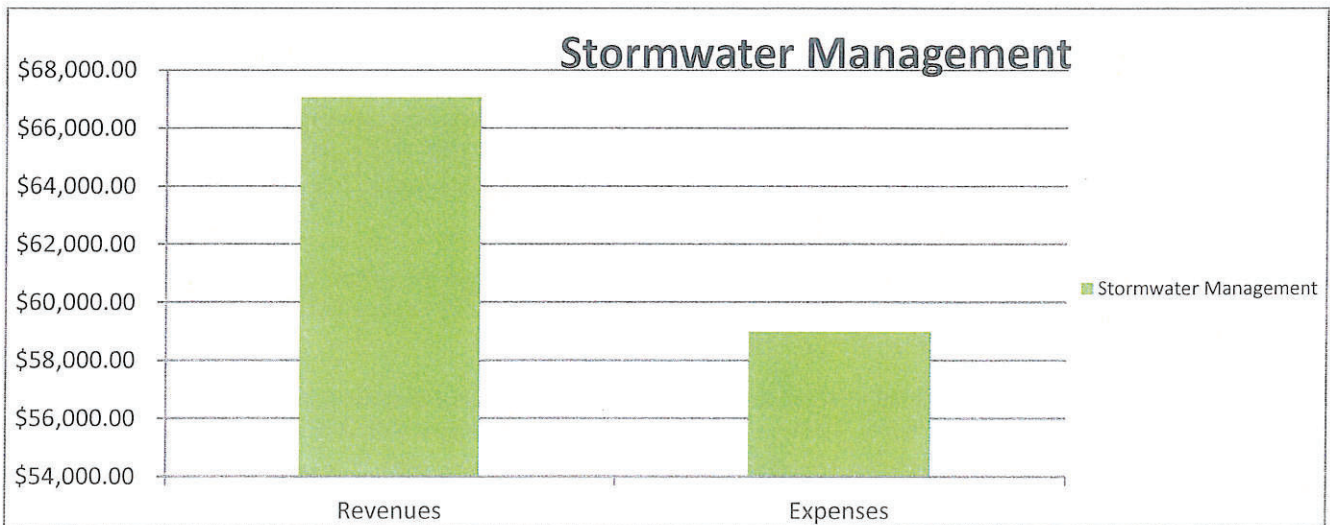
	Governmental Activities		Business-type Activities		Total	
	2023	2022	2023	2022	2023	2022
Revenues:						
Program Revenues -						
Charges for services	\$ 170,325	\$ 127,139	\$ 67,058	\$ 67,058	\$ 237,383	\$ 194,197
Operating grants and contributions	-	5,000	-	-	-	5,000
Capital grants and contributions	189,818	150,859	-	-	189,818	150,859
General Revenues-						
Property taxes	707,308	658,550	-	-	707,308	658,550
Franchise taxes	35,848	35,900	-	-	35,848	35,900
Insurance premium taxes	66,349	60,064	-	-	66,349	60,064
Other taxes	39,236	49,838	-	-	39,236	49,838
Intergovernmental	-	-	-	-	-	-
Interest	4,009	1,621	6	9	4,015	1,630
Other	4,273	3,382	-	-	4,273	3,382
	<u>1,217,166</u>	<u>1,092,353</u>	<u>67,064</u>	<u>67,067</u>	<u>1,284,230</u>	<u>1,159,420</u>
Expenses:						
General government	382,794	305,267	-	-	382,794	305,267
Police and courts	426,625	439,484	-	-	426,625	439,484
Public works	205,002	188,275	-	-	205,002	188,275
Culture and recreation	53,488	46,536	-	-	53,488	46,536
Interest on long-term debt	21,676	19,994	-	-	21,676	19,994
Stormwater	-	-	58,985	54,481	58,985	54,481
	<u>1,089,585</u>	<u>999,556</u>	<u>58,985</u>	<u>54,481</u>	<u>1,148,570</u>	<u>1,054,037</u>
Increase (decrease) in net position before transfers	127,581	92,797	8,079	12,586	135,660	105,383
Transfers	-	-	-	-	-	-
Increase (decrease) in net position	127,581	92,797	8,079	12,586	135,660	105,383
Net position - beginning, adjusted	<u>3,281,515</u>	<u>3,191,334</u>	<u>190,822</u>	<u>178,236</u>	<u>3,472,337</u>	<u>3,369,570</u>
Net position - ending	<u>\$ 3,409,096</u>	<u>\$ 3,284,131</u>	<u>\$ 198,901</u>	<u>\$ 190,822</u>	<u>\$ 3,607,997</u>	<u>\$ 3,474,953</u>

NOTE - The City's implementation of GASB 96 required a prior period adjustment to Net Position of \$2,616.

Revenue by Source-Governmental Activities



Business-type activities: The stormwater utility received \$67,058 from impervious surface fees in 2023. Stormwater revenues are used to help finance stormwater system improvements, state mandated testing and reporting and normal operations of the system. Stormwater reported an operating income for the year of \$8,073 due to the offsetting expense incurred for system erosion and sedimentation control inspections, required sampling, and necessary system audit and reporting.



Proprietary funds. The City’s proprietary fund provides the same type of information found in the government-wide financial statements, but in more detail.

General Fund Budgetary Highlights

The General Fund expenditures for FY 2023 were \$1,146,757 compared to the final budget amount of \$1,211,345.

Capital Asset and Debt Administration

Capital assets. The City’s investment in capital assets on December 31, 2023, amounts to \$2,442,615 (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, automobiles, equipment, and parks. Capital asset expenditures during 2023 included 1) \$24,952 for improvement to the courthouse; and 2) \$56,600 for a 2023 Ford Explorer. Additional information on the City’s capital assets can be found in Note 7 on page 37 of this report.

Long-term debt. At the end of the current fiscal year, the City had \$527,800 in outstanding debt consisting of the following:

CITY OF PINE LAKE'S OUTSTANDING DEBT

	<u>Balance</u>
Governmental Activities:	
Revenue Bonds	\$ 339,132
Leases payable	123,185
Subscriptions payable	<u>65,483</u>
Total Long-Term Debt	<u>\$ 527,800</u>

The City’s total debt increased by \$129,329 due to the City entering into a new lease obligation for the purchase of a police car and a leaf vacuum although the leaf vacuum’s purchase was delayed until f/y 2024. In addition, the implementation of GASB 96 requires the City to record subscription obligations which amounted to \$\$65,483 as December 31, 2023.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current debt limitation for the City of Pine Lake is approximately \$4,488,000 which is significantly more than the City of Pine Lake’s outstanding general obligation debt.

Status of the City of Pine Lake’s Economy

- Net assessed property values increased 26.65% for 2023. Although the millage rate was decreased from 18.422 to 16.481, property valuations increased and resulted in increased property tax revenue. However, \$111,308 in property tax receivables remained due at year end.
- DeKalb County residents have approved a Special Purpose Local Option Sales Tax Referendum. Collection of the tax began in 2018. Pine Lake’s share of the special purpose local option sales tax is expected to be \$742,700 over the six-year collection period.
- According to the Bureau of Labor Statistics the consumer price index for all items decreased 1.1% in the Atlanta area from December of 2022 to December of 2023, indicating even deflation.
- According to the United States Census Bureau, the employment rate for Pine Lake, DeKalb County, and Georgia in 2023 were 66.3%, 63.9% and 60.6% respectively.

The above factors were considered in preparing the City of Pine Lake’s budget for Fiscal Year 2023.

Requests for Information

This financial report is designed to provide a general overview of the City of Pine Lake’s finances, comply with finance-related laws and regulations, and demonstrate the City’s commitment to public accountability. Questions concerning this report or requests for additional information can be obtained by contacting the City at (404) 999-4932 or at the following address:

City of Pine Lake
P.O. Box 1325
Pine Lake, GA 30072

**CITY OF PINE LAKE, GEORGIA
STATEMENT OF NET POSITION
DECEMBER 31, 2023**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Downtown Dev. Auth.
Liabilities				
Accounts payable	\$ 53,579	\$ -	\$ 53,579	\$ -
Accrued liabilities -				
Salaries and wages	47,684	-	47,684	-
Interest	5,075	-	5,075	2,665
Other	6,075	-	6,075	-
Unearned revenues	247,393	-	247,393	-
Long-Term Liabilities -				
Due Within One Year	125,545	-	125,545	62,003
Due In More Than One Year	402,255	-	402,255	339,132
Total Liabilities	<u>887,606</u>	<u>-</u>	<u>887,606</u>	<u>403,800</u>
Net Position				
Net investment in capital assets	1,942,786	46,247	1,989,033	-
Restricted for -				
Environmental projects	86,462	-	86,462	-
Capital outlay	686,912	-	686,912	-
Specified grant projects	37	-	37	-
Police activities	3,440	-	3,440	-
Unrestricted	689,459	152,654	842,113	-
Total Net Position, adjusted	<u>\$ 3,409,096</u>	<u>\$ 198,901</u>	<u>\$ 3,607,997</u>	<u>\$ -</u>

See accompanying notes to the basic financial statements.

Concluded

Net (Expense) Revenue and
Changes in Net Position

Primary Government			Component Unit
Governmental Activities	Business- Type Activities	Total	Downtown Dev. Auth.
\$ (333,239)	\$ -	\$ (333,239)	\$ -
(273,660)	-	(273,660)	-
(55,068)	-	(55,068)	-
(45,799)	-	(45,799)	-
(21,676)	-	(21,676)	-
<u>(729,442)</u>	<u>-</u>	<u>(729,442)</u>	<u>-</u>
-	8,073	8,073	-
-	8,073	8,073	-
<u>(729,442)</u>	<u>8,073</u>	<u>(721,369)</u>	<u>-</u>
-	-	-	(17,425)
707,308	-	707,308	-
35,848	-	35,848	-
13,311	-	13,311	-
13,788	-	13,788	-
66,349	-	66,349	-
-	-	-	-
7,742	-	7,742	-
4,025	-	4,025	-
370	-	370	-
-	-	-	-
4,009	6	4,015	17,425
4,273	-	4,273	-
<u>857,023</u>	<u>6</u>	<u>857,029</u>	<u>17,425</u>
-	-	-	-
<u>857,023</u>	<u>6</u>	<u>857,029</u>	<u>17,425</u>
127,581	8,079	135,660	-
<u>3,281,515</u>	<u>190,822</u>	<u>3,472,337</u>	<u>-</u>
<u>\$ 3,409,096</u>	<u>\$ 198,901</u>	<u>\$ 3,607,997</u>	<u>\$ -</u>

Capital Projects			
Grant Fund	Capital Projects Fund	SPLOST Fund	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 747,137
-	-	-	2,740
-	-	-	141,140
-	-	13,167	13,167
-	3,900	-	16,030
-	-	-	11,757
<u>37</u>	<u>8,048</u>	<u>576,517</u>	<u>1,016,612</u>
<u>\$ 37</u>	<u>\$ 11,948</u>	<u>\$ 589,684</u>	<u>\$ 1,948,583</u>
\$ -	\$ -	\$ -	\$ 53,579
-	-	-	47,684
-	-	-	6,075
-	-	299	122,467
<u>-</u>	<u>-</u>	<u>-</u>	<u>247,393</u>
<u>-</u>	<u>-</u>	<u>299</u>	<u>477,198</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>22,131</u>
-	-	-	11,757
-	-	-	86,462
-	11,948	589,385	686,912
37	-	-	37
-	-	-	3,440
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>660,646</u>
<u>37</u>	<u>11,948</u>	<u>589,385</u>	<u>1,449,254</u>
<u>\$ 37</u>	<u>\$ 11,948</u>	<u>\$ 589,684</u>	<u>\$ 1,948,583</u>

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Capital Projects			
Grant Fund	Capital Projects Fund	SPLOST Fund	Total
\$ -	\$ -	\$ -	\$ 884,926
-	-	-	30,470
-	-	141,562	189,817
-	-	-	42,939
-	-	-	85,266
-	2	-	4,009
-	-	-	6,075
-	-	-	4,274
<u>-</u>	<u>2</u>	<u>141,562</u>	<u>1,247,776</u>
-	-	-	340,212
-	-	-	94,536
-	-	-	318,812
-	6,800	-	137,578
-	-	-	44,576
1,294	-	26,254	162,208
-	-	-	100,324
-	-	-	19,732
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,294</u>	<u>6,800</u>	<u>26,254</u>	<u>1,217,978</u>
(1,294)	(6,798)	115,308	29,798
-	-	-	179,162
-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>179,162</u>
(1,294)	(6,798)	115,308	208,960
<u>1,331</u>	<u>18,746</u>	<u>474,077</u>	<u>1,240,294</u>
<u>\$ 37</u>	<u>\$ 11,948</u>	<u>\$ 589,385</u>	<u>\$ 1,449,254</u>

CITY OF PINE LAKE, GEORGIA
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE -- BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023

	BUDGET AMOUNTS		ACTUAL	VARIANCE
	ORIGINAL	FINAL		
REVENUES				
Taxes	\$ 883,604	\$ 883,604	\$ 884,926	\$ 1,322
Licenses and permits	37,420	37,420	30,470	(6,950)
Intergovernmental grants	-	-	11,382	11,382
Charges for services	41,010	41,010	42,939	1,929
Fines, fees and forfeitures	84,650	84,650	85,266	616
Investment income	1,000	1,000	1	(999)
Miscellaneous	11,741	11,741	10,349	(1,392)
Total revenues	<u>1,059,425</u>	<u>1,059,425</u>	<u>1,065,333</u>	<u>5,908</u>
EXPENDITURES				
Current				
General Government	355,935	355,935	340,212	15,723
Municipal Court	99,989	99,989	94,536	5,453
Police	339,444	339,444	318,812	20,632
Public Works	140,363	140,363	130,778	9,585
Culture and Recreation	58,784	58,784	44,576	14,208
Capital Outlay	64,600	117,600	117,273	327
Debt Service				
Principal	56,840	78,840	80,838	(1,998)
Interest	20,390	20,390	19,732	658
Total expenditures	<u>1,136,345</u>	<u>1,211,345</u>	<u>1,146,757</u>	<u>64,588</u>
Excess of revenues over (under) expenditures	(76,920)	(151,920)	(81,424)	70,496
Other financing sources (uses):				
Proceeds from debt issuance	56,600	56,600	179,162	122,562
Proceeds from asset disposition	-	-	-	-
Transfers	-	-	-	-
Total other financing sources (uses):	<u>56,600</u>	<u>56,600</u>	<u>179,162</u>	<u>122,562</u>
Net change in fund balance	(20,320)	(95,320)	97,738	193,058
Fund balance - beginning	<u>578,105</u>	<u>578,105</u>	<u>578,105</u>	<u>-</u>
Fund balance - ending	<u>\$ 557,785</u>	<u>\$ 482,785</u>	<u>\$ 675,843</u>	<u>\$ 193,058</u>

The accompanying notes are an integral part of these financial statements.

CITY OF PINE LAKE, GEORGIA
 ARPA FUND
 SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE -- BUDGET (GAAP BASIS) AND ACTUAL
 FOR THE YEAR ENDED DECEMBER 31, 2023

	BUDGET ORIGINAL / FINAL	ACTUAL	VARIANCE
REVENUES			
Investment income	\$ -	\$ -	\$ -
Intergovernmental	36,873	36,873	-
Total revenues	<u>36,873</u>	<u>36,873</u>	<u>-</u>
EXPENDITURES			
Current			
Public Works	-	-	-
Capital Outlay			
Public Works	17,387	17,387	-
Debt Service			
Principal	19,486	19,486	-
Interest	-	-	-
Total expenditures	<u>36,873</u>	<u>36,873</u>	<u>-</u>
Excess of revenues over (under) expenditures	-	-	-
Other financing sources (uses):			
Proceeds from debt issuance	-	-	-
Transfers	-	-	-
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - beginning, adjusted	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

**CITY OF PINE LAKE, GEORGIA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2023 AND 2022**

	STORMWATER FUND	
	2023	2022
OPERATING REVENUES		
Charges for services	\$ 67,058	\$ 67,058
Total operating revenues	67,058	67,058
OPERATING EXPENSES		
Salaries and benefits	24,596	24,805
Contract services	32,638	27,925
Depreciation	1,751	1,751
Total operating expenses	58,985	54,481
Operating income (loss)	8,073	12,577
NON-OPERATING INCOME (EXPENSE)		
Interest income	6	9
Change in net position	8,079	12,586
NET POSITION - BEGINNING	190,822	178,236
NET POSITION - ENDING	\$ 198,901	\$ 190,822

The accompanying notes are an integral part of these financial statements.

**CITY OF PINE LAKE, GEORGIA
STATEMENTS OF CASH FLOWS
PROPRIETARY FUNDS**

**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED
BY OPERATING ACTIVITIES**

	<u>STORMWATER FUND</u>	
	<u>2023</u>	<u>2022</u>
Operating income (loss)	<u>\$ 8,073</u>	<u>\$ 12,577</u>
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	1,751	1,751
(Increase) decrease in receivables	1,972	(5,041)
Increase (decrease) in accounts payable	<u>(521)</u>	<u>328</u>
Total adjustments	<u>3,202</u>	<u>(2,962)</u>
Net cash from operating activities	<u>\$ 11,275</u>	<u>\$ 9,615</u>

The accompanying notes are an integral part of these financial statements.

CITY OF PINE LAKE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued):

C. Basic Financial Statements—Government-Wide Statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements (reporting the City's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type.

The government-wide Statement of Net Position presents the financial condition of the governmental and business-type activities of the City at year end. The statement is presented on a consolidated basis and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net position is reported in three parts—net investment in capital assets; restricted net position; and unrestricted net position. The City first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities and for business-type activities of the City. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. The City does not allocate indirect cost. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program, and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity self-financing or draws from the general revenues of the City.

The net costs (by function) are normally covered by general revenue (property taxes, franchise taxes, intergovernmental revenues, interest income, etc.).

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year's activities.

CITY OF PINE LAKE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued):

E. Measurement Focus

Government-wide Financial Statements – The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the City are included on the statement of net position.

Fund Financial Statements – All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of government-wide financial statements are prepared. Therefore, governmental fund financial statements include reconciliation with brief explanations to better identify the relationship between the government-wide and the statements for governmental funds.

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net position. The statement of changes in revenues, expenses, and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

On the proprietary funds financial statements, operating revenues are those that flow directly from the operations of the activity, i.e. charges to customers or users who purchase or use the goods or services of that activity. Operating expenses are those that are incurred to provide the goods or services. Non-operating revenues and expenses are items such as investment income and interest expense that are not a result of the direct operations of the activity.

F. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

1. Accrual

Government-wide financial statements are presented on the accrual basis of accounting; proprietary funds also use the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. “Available” means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

(See Independent Auditor’s Report)

CITY OF PINE LAKE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued):

J. Restricted Assets

Certain proceeds from the City’s revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. The “revenue bond construction fund” account is used to segregate bond proceeds that are to be used for the purposes specified in the bond agreement. The “debt service reserve fund” account is used to report resources set aside to make up potential future deficiencies in the revenue bond current debt service account.

K. Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Interest incurred during the construction phase of capital assets is not included as part of the capitalized value of the assets constructed. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings and structures	20-50 years
Furniture and equipment	5-10 years
Infrastructure	10-50 years

The City only reports infrastructure assets purchased subsequent to December 31, 2004.

L. Bond Premiums, Discounts and Issuance Cost

For governmental fund types, bond premiums and discounts, as well as issuance costs, are recognized during the current period. Bond proceeds are reported as other financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. For government-wide statements and proprietary fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are at the gross amount payable. Issuance costs are reported as an expense in the year incurred.

(See Independent Auditor’s Report)

CITY OF PINE LAKE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (Continued):

S. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflow of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense / expenditures) until then. The government has no items that qualify for reporting in this category as of December 31, 2023.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and sanitation fees.

T. Fund Equity – Governmental Funds

As of December 31, 2023, fund balances of the governmental funds are classified as follows:

Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of City of Pine Lake’s Council. Pine Lake’s Council is the highest level of decision making authority for the City. Commitments may be established, modified, or rescinded only through ordinances approved by City Council prior to end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken to remove or revise the limitation.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Only the City Council may assign amounts for specific purposes through passage of a resolution. Unlike commitments, assignments generally only exist temporarily and do not normally have to have an additional action taken for their removal.

Unassigned – all other spendable amounts.

As of December 31, 2023, fund balances are composed of the following:

	General Fund	McAllister Environmental Fund	ARPA Fund	Revenue Bond Fund	Grant Fund	Capital Projects Fund	SPLOST Fund
Nonspendable:							
Prepays	\$ 11,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted:							
Environmental projects	-	86,462	-	-	-	-	-
Capital projects	-	-	-	85,579	-	11,948	589,385
Specified grant purposes	-	-	-	-	37	-	-
Police activities	3,440	-	-	-	-	-	-
Assigned - next year's budget	-	-	-	-	-	-	-
Unassigned	660,646	-	-	-	-	-	-
Total Fund Balances	<u>\$ 675,843</u>	<u>\$ 86,462</u>	<u>\$ -</u>	<u>\$ 85,579</u>	<u>\$ 37</u>	<u>\$ 11,948</u>	<u>\$ 589,385</u>

(See Independent Auditor’s Report).

CITY OF PINE LAKE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

2. CASH AND INVESTMENTS

Custodial Credit Risk – Deposits. Custodial credit risk for deposits is the risk that, in the event of a bank failure of a depository financial institution, a government will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. As of December 31, 2023, all of the City’s deposits were covered by either federal depository insurance, by collateral held by the City’s agent in the City’s name, or by collateral held by a third-party custodian bank as part of the Georgia Office of the State Treasurer’s Pooled Funds program.

Investments

Investments - Statutes authorize the City to invest in obligations of the United States and of its agencies and instrumentalities, bonds of the State of Georgia and its agencies, instrumentalities and political subdivisions, and certificates of deposit of national or state banks that are fully insured or collateralized by United States obligations.

The City had no investments as of December 31, 2023.

3. PROPERTY TAX

Property taxes were levied on June 29, 2023 and are due 60 days after the receipt of the tax notice. Property taxes attach as an enforceable lien on the property as of January 1. The City has obtained the service of DeKalb County to bill and collect the City’s property taxes. The County remits monies collected to the City on a semi-monthly basis. Property taxes receivable at December 31, 2023 amounted to \$111,308.

4. INTERGOVERNMENTAL REVENUES AND RECEIVABLES

Intergovernmental revenues and receivables as of and for the year ended December 31, 2023 were as follow:

	<u>Revenues</u>	<u>Receivables</u>
DeKalb County -		
Special Purpose Local Option Sales Taxes	\$ 141,562	\$ 13,167
State of Georgia - Dept. of Transportation -		
LMIG	11,382	-
ARPA Grant	<u>36,873</u>	<u>-</u>
	<u>\$ 189,817</u>	<u>\$ 13,167</u>

(See Independent Auditor’s Report)

CITY OF PINE LAKE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

7. PROPERTY, PLANT AND EQUIPMENT

Capital asset activity for the year ended December 31, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases and Other Adjustments</u>	<u>Ending Balance</u>
Governmental Activities:				
Capital assets, not being depreciated:				
Land	\$ 137,165	\$ -	\$ -	\$ 137,165
Construction in progress	-	42,082	-	42,082
Total	<u>137,165</u>	<u>42,082</u>	<u>-</u>	<u>179,247</u>
Capital assets being depreciated:				
Buildings and structures	676,667	-	-	676,667
Infrastructure	2,540,826	-	-	2,540,826
Furniture and equipment	<u>277,702</u>	<u>-</u>	<u>-</u>	<u>277,702</u>
Total capital assets being depreciated	<u>3,495,195</u>	<u>-</u>	<u>-</u>	<u>3,495,195</u>
Less accumulated depreciation for:				
Buildings and structures	224,133	15,990	-	240,123
Infrastructure	791,805	62,721	-	854,526
Furniture and equipment	<u>223,724</u>	<u>12,528</u>	<u>-</u>	<u>236,252</u>
Total accumulated depreciation	<u>1,239,662</u>	<u>91,239</u>	<u>-</u>	<u>1,330,901</u>
Total capital assets being depreciated, net not including lease or subscription assets	<u>2,255,533</u>	<u>(91,239)</u>	<u>-</u>	<u>2,164,294</u>
Lease & subscription assets -				
Equipment	-	56,600	-	56,600
Subscriptions	62,083	55,976	-	118,059
Accumulated depreciation/amortization	<u>14,209</u>	<u>33,405</u>	<u>-</u>	<u>47,614</u>
Lease & subscription assets, net	<u>47,874</u>	<u>79,171</u>	<u>-</u>	<u>127,045</u>
Governmental capital assets, net	<u>\$ 2,440,572</u>	<u>\$ 30,014</u>	<u>\$ -</u>	<u>\$ 2,470,586</u>

Depreciation and amortization expense was charged to functions/programs of the primary government as follows:

General Government	\$ 37,885
Police and Courts	13,276
Parks and Recreation	8,912
Public Works	<u>64,571</u>
Total depreciation expense	<u>\$ 124,644</u>

(See Independent Auditor's Report)

CITY OF PINE LAKE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

8. LONG-TERM DEBT - (Continued)

Governmental Activities Long-Term Obligations -

The Governmental activities long-term obligations as of December 31, 2023 consist of the following:

Direct Borrowings / Placements -

An intergovernmental agreement to provide funding for the debt servicing of revenue bonds issued by the Pine Lake Downtown Development Authority in the amount of \$1,023,307, the proceeds are to be used by the City to make various environmental, recreational and street improvements, interest is charged at 4.49%, due in equal annual installments of \$77,230, matures October 2028.

\$339,132

Annual repayment requirements to amortize all long-term obligations as they mature are as follows:

Year Ending 12/31	REVENUE BONDS		
	Principal	Interest	Total
2024	\$ 62,003	\$ 15,227	\$ 77,230
2025	64,787	12,443	77,230
2026	67,696	9,534	77,230
2027	70,735	6,495	77,230
2028	<u>73,911</u>	<u>3,319</u>	<u>77,230</u>
	<u>\$ 339,132</u>	<u>\$ 47,018</u>	<u>\$ 386,150</u>

(See Independent Auditor's Report)

CITY OF PINE LAKE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

10. SUBSCRIPTION PAYABLE

For the year ended December 31, 2023, the financial statements include the adoption of GASB Statement No. 96, Subscription-Based Information Technology Arrangements. The primary objective of this statement is to enhance the relevance and consistency of information about governments’ subscription activities. The statement establishes a single model for subscription accounting based on the principle that subscriptions are financings of the right to use an underlying asset. Under the Statement an organization is required to recognize a subscription liability and an intangible right-to-use subscription asset.

The City did implement the new standard by recording subscription assets at a cost of \$62,083 less accumulated amortization of \$14,209 and corresponding liabilities in the amount of \$50,492 as of December 31, 2022. An adjustment of \$2,616 was made to the Governmental Activities net position.

The City has entered into subscription-based information technology arrangements (SBITAs) involving:

- Various desktop and server software subscriptions.
- Cloud backup services software.
- Financial accounting software

The following is a summary of changes in subscription liabilities reported in the government-wide financial statements:

	Beginning Balance	Increases	Decreases	Ending Balance	Current Portion
Governmental Activities					
Internet and voice gateway	\$ 24,071		\$ (5,885)	\$ 18,186	\$ 6,156
Virtual office	26,421		(15,614)	10,807	10,806
Financial accounting	-	55,976	(19,486)	36,490	17,844
Total Subscription Liabilities	\$ 50,492	\$ 55,976	\$ (40,985)	\$ 65,483	\$ 34,806

The interest rates imputed under the subscription arrangements is stated at the City’s current borrowing rate of 4.5%.

Principal and interest requirements to maturity is as follows:

Year Ending 12/31	SUBSCRIPTIONS PAYABLE		
	Principal	Interest	Total
▾ 2024	\$ 34,806	\$ 5,622	\$ 40,428
▾ 2025	25,086	4,250	29,336
▾ 2026	5,591	1,480	7,071
Totals	\$ 65,483	\$ 11,352	\$ 76,835

The total costs of the City’s subscription assets are recorded as \$118,060, less accumulated amortization of \$43,842. The total amortization expense for the year ended June 30, 2023 was \$29,632.

(See Independent Auditor’s Report)

CITY OF PINE LAKE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

13. JOINT VENTURES

Atlanta Regional Commission

Under Georgia law, the City, in conjunction with other cities and counties in the Metro Atlanta area, is a member of the Atlanta Regional Commission (ARC). Membership in this organization is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34, which provides for the organizational structure of the Commission in Georgia. The Board's membership includes the chief elected official of each county and one representative from each member county and 15 citizen representatives. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of the ARC. Separate financial statements may be obtained from:

Atlanta Regional Commission
3715 Northside Parkway
Building 200, Suite 300
Atlanta, Georgia 30327

14. RISK MANAGEMENT

The City of Pine Lake is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City is a member of Georgia Interlocal Risk Management Agency. This membership allows the City to share liability, crime, motor vehicle and property damage risks.

Coverages are as follows:

Coverage Description – Property:	
Buildings and contents – (Blanket)	\$2,116,383
Automobile physical damage	Per Application on file with GIRMA
Coverage Description – Casualty:	
Comprehensive general liability	\$ 600,000
Automobile liability	\$ 750,000
Errors and omissions (Public Officials)	\$ 600,000
Employee benefits liability	\$ 600,000
Coverage Description – Crime:	
Blanket bond – employees required to be bonded	\$500,000
Blanket bond – all other employees	\$500,000
Depositors forgery	\$500,000
Money and securities – loss inside and outside premises	\$500,000
Deductible:	
All coverages are subject to a per occurrence deductible of	\$1,000 to \$10,000

(See Independent Auditor's Report)

CITY OF PINE LAKE, GEORGIA
NOTES TO FINANCIAL STATEMENTS – (Continued)

16. EMPLOYEE BENEFIT PENSION PLANS

Deferred Compensation Plan -

The City offers its employees a deferred compensation plan. The plan allows for employee contributions under the guidelines established by the Internal Revenue Service code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to the employee until termination, retirement, death or unforeseeable emergency. The plan is sponsored by the Georgia Municipal Association and is administered by MetLife.

Defined Contribution Plan

As authorized by City Council, the City provides pension benefits for certain management positions that require 40 hour work weeks through a defined contribution plan under Internal Revenue Service Code 401a, City of Pine Lake Pension Plan. Under the terms of the plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan is sponsored by the Georgia Municipal Association and is administered by MetLife. A complete report of the pension plan can be obtained from the City Clerk’s office.

The City contribution rate is determined by the City Council. Currently the City’s contribution is 5% of compensation for covered employees. The contribution requirements of the City and other plan provisions are established and may be amended by the City Council.

During the year, the City contributed \$17,148, equal to 5% of eligible salaries. Eligible salaries for the year amounted to 342,960. Gross salaries for the year amounted to \$427,163. Contributions immediately vest with plan participants.

17. RESTRICTED ASSETS

Pursuant to the Downtown Development Authority Revenue Bonds, the City was required to create various funds and accounts. Balances in these bond restricted funds and other various restricted funds and accounts as of December 31, 2023 are as follows:

Revenue Bond Restricted Assets -	
Debt service reserve fund	\$ 85,579
Grant Fund	37
McAllister Environmental fund	93,987
Capital Projects Fund	8,048
ARPA Fund	249,004
SPLOST Fund	576,517
Confiscated Assets	<u>3,440</u>
	<u>\$1,016,612</u>

(See Independent Auditor’s Report)

CITY OF PINE LAKE, GEORGIA
GRANT FUND
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - PROJECT LENGTH
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023

	Prior Years	Current Year	Total to Date	Project Authorization
REVENUES				
Intergovernmental -				
GEFA	\$ 687,500	\$ -	\$ 687,500	\$ 687,500
DeKalb County	720,000	-	720,000	715,000
Interest	1,244		1,244	-
Total Revenues	1,408,744	-	1,408,744	1,402,500
EXPENDITURES				
Capital Outlay -				
Snapfinger Creek improvements	1,332,795	1,294	1,334,089	1,375,000
Debt Service -				
Principal	680,196	-	680,196	687,500
Debt issue cost	27,836	-	27,836	27,500
Total Expenditures	2,040,827	1,294	2,042,121	2,090,000
Excess Revenues Over (Under)				
Expenditures	(632,083)	(1,294)	(633,377)	(687,500)
Other Financing Sources (Uses)				
Proceeds from debt issuance	680,196	-	680,196	687,500
Transfers	(46,782)	-	(46,782)	-
Total Other Financing Sources (Uses)	633,414	-	633,414	687,500
Net Change in Fund Balance	\$ 1,331	(1,294)	\$ 37	\$ -
Fund Balance - Beginning of Year		1,331		
Fund Balance - End of Year		\$ 37		

**CITY OF PINE LAKE, GEORGIA
CAPITAL PROJECTS FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE -- BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 2023**

	BUDGET FINAL	ACTUAL	VARIANCE
REVENUES			
Investment income	\$ -	\$ 2	\$ 2
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>2</u>	<u>2</u>
EXPENDITURES			
Current			
Public Works	20,000	6,800	13,200
Capital Outlay	-	-	-
Total expenditures	<u>20,000</u>	<u>6,800</u>	<u>13,200</u>
Excess of revenues over (under) expenditures	(20,000)	(6,798)	13,202
Other financing sources (uses):			
Proceeds from debt issuance	-	-	-
Transfers	-	-	-
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(20,000)</u>	<u>(6,798)</u>	<u>13,202</u>
Fund balance - beginning	<u>18,746</u>	<u>18,746</u>	<u>-</u>
Fund balance - ending	<u>\$ (1,254)</u>	<u>\$ 11,948</u>	<u>\$ 13,202</u>

The accompanying notes are an integral part of these financial statements.

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GENERAL FUND

REVENUE

Please see below the summary of proposed general fund revenues anticipated for collection during the FY2025 budget cycle.

GENERAL FUND SUMMARY					
REVENUES	<u>2024 Approved Budget</u>		<u>2024 Revised Budget</u>		<u>2025 Proposed Budget</u>
Taxes	895,460		895,460		994,869
Licenses & Permits	25,000		25,000		12,500
Intergovernmental	12,043		12,043		13,500
Charges for Services	48,010		48,010		47,970
Fines and Forfeitures	78,000		78,000		94,950
Investment Income	2,500		2,500		2,500
Private Grants	-		-		-
Miscellaneous Revenue	3,000		3,000		3,000
Other Financing Sources	-		66,585		-
TOTAL CURRENT REVENUE	1,064,013		1,130,598		1,169,289
Transfers To DDA Bond	(77,230)		(77,230)		(77,230)
Transfer to Debt Service	(34,337)		(34,337)		(34,337)
Transfer from ARPA (General O&M)	(233,152)		(233,152)		-
From Fund Balance	69,865		69,865		268,465
To Fund Balance					-
Assigned Fund Balance	185,028		-		185,028
TOTAL GENERAL FUND REVENUE	1,070,435		1,137,020		1,141,159

Interim Manager Billy Beckett submits formal budget estimates of a total General Fund Budget of \$1,141,159 in revenues with offsetting expenditure estimation of \$1,141.159 (as prepared by Thornton Governmental Management and Consulting.

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 19.400 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 \$99,409 more than the 2024 budget as amended to-date going from \$816,486 to \$915,895 in 2025.
- 2) Ad valorem taxes
 - a) Real estate ad valorem taxes (\$46,041,056 in taxable real and personal property at 2% over the certified 07/25/2024 digest of \$45,138,290)
 - i) Assumes 2% increase in digest
 - ii) A decrease in taxable value due to appeals is estimated at 1.0% of the digest
 - b) Assumes an ad valorem tax rate of 19.4 mils as adopted in 2024
 - c) Utility ad valorem taxes - Assumes no change in digest or any new appeals
 - d) Motor vehicle ad valorem taxes – Assumes a \$3,000 decrease based on continued stabilization of the tax and the previous year's actual collections.
 - e) Franchise is assumed at a similar revenue amount as FY2024. The estimate is based on revenue expected to be collected in FY2025.
- 3) Other taxes
 - a) For all other taxes the estimate is based upon actual revenues expected to be collected in FY2024.

LICENSES AND PERMITS

- 1) Beer & Wine Licenses; Liquor Beer and Wine Licenses – No increase or decrease is assumed based on the assumption that number of applicable licenses will remain constant.
 - 2) Building Structure Permits – Revenue from building permit and inspection fees for new single family construction, and trade, rehabilitation and renovation activity is expected to decrease based on 2024 revenue as collected
 - 3) Certificates of Occupancy revenue is decreased 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 (\$13,500) is the amount of funds designated to the City by LMIG for FY2025 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 \$180 and \$40 respectively based on current year collections.

Sanitation charges are expected to be the same as the FY2024 budget estimation at \$40,750 .

Health and Family Services - Building Rentals is anticipated to remain constant as marketing mechanism and use provisions are deliberated by the Governing Body.

FINES AND FORFEITURES

1) Fine and forfeiture revenue is estimated at \$94,950 in relation to projected 2024 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 FY2024 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. The Bond is due to be paid off in 2028.

- 2) Revenue from General Fund Balance - Unrestricted Reserves is currently estimated at \$268,465 (NOTE: In 2024 remaining American Rescue Plan Act dollars (\$233,152) were transferred to the General Fund as revenue recovery. Funds were used to fund Public Safety expenses as incurred by the General Fund and \$48,124 used in engineering and dam maintenance services.)

EXPENDITURE INFORMATION ON NEXT PAGE

SUMMARY OF PROPOSED EXPENDITURES

EXPENDITURES					
Dept 011 Administration	379,570		379,750		398,272
Dept 012 Court	126,154		127,154		135,743
Dept 013 Public Safety	368,927		370,053		372,597
Dept 014 Public Works	156,546		223,469		194,863
Dept 023 Recreation	39,238		39,238		39,684
TOTAL GENERAL FUND EXPENDITURES	1,070,435		1,139,664		1,141,159

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 FY2025 Budget proposal, beginning on the next page.

EXPENDITURES

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

Personal Services/Benefits

The annual salary for Mayor is \$7,200 plus associated payroll tax of \$550. (\$600/month plus applicable payroll taxes.) This salary was increased by ordinance of Council in FY2023 from \$300/month plus applicable payroll taxes.

Total salary expenditures for Mayor is budgeted at \$7,750.

The annual salary for each member of Council is \$3,600 plus associated payroll tax of \$276. There are five members of Council.

Total salary expenditure for Council is budgeted at \$19,380.

Purchased/Contracted Services

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

NOTE: For all service departments that include salaries and wages, the allocations shown do not account for any change in employment scenario as compared to the 2024 fiscal year. Change in staffing, increase for COLA adjustment, and any other salary related consideration, will constitute a changed in the expenses presented in this narrative.

DEPARTMENT 011 ADMINISTRATION

Total expenditure in the amount of \$398,272 is proposed (\$18,522 over the previous year's budget as amended year to-date.)

Personal Services/Benefits – The FY2025 budget of \$203,429 is proposed at \$11,142 more than that of the FY2024 budget of \$192,287 as amended to-date. This increase in request is primarily due to Group Insurance costs. Increase in cost assumes group health plan participation for both the Manager and the City Clerk.

Purchased/Contracted Services - overall increase of \$6,880 going from \$171,757 in 2024 (amended year to-date) to \$178,637 in 2025 (as proposed).

Supplies - FY2027 budget of \$16,206 is \$500 more than that of the FY2024 budget of \$15,706 as amended to-date for Office. The increase is attributed to increased electricity costs as projected.

Permitting services are budgeted at \$6,500 less than FY2024. Downward expectancies for Building Permits and related revenue constitutes a decrease in expectancy for the permitting services expense.

Legal service costs are estimated at \$6,000 more than FY2024. This estimate is based on expected increase in service contract for a new attorney of record.

Minimal overall cost changes are estimated supplies, education, training, and utilities. No capital assets are scheduled for purchase via General Fund expenditure source.

DEPARTMENT 012 MUNICIPAL COURT

Total FY2024 expenditures estimated at \$135,743 - \$8,589 over the FY2024 budget as amended to-date.

Personal Services/Employee Benefits represents an increase of \$499 going from \$60,874 to \$61,523. Increase is attributed to estimated 10% increase in Group Health costs.

Purchased/Contracted Services – FY2025 budget is estimated at \$560 less than the FY2024 budget as amended to-date.

Payments to Others - \$16,000 is estimated as Payments to other Agencies and \$7,500 is estimated for bond refund costs. This estimate is a \$8,500 change in the previous year's projection.

DEPARTMENT 013 POLICE

Total overall department expenditures estimated at \$372,597 (\$2,554 more than the FY2024 budget as amended to-date of \$370,053).

Personal Services/Benefits – Is increased from \$297,029 to \$300,049 due estimated 10% increase of Group Health plan cost.

Purchased/Contracted Services – FY2025 estimate of \$54,848 is \$1,771 less than the FY2024 budget as amended (\$56,619). Decrease of \$771 is estimated in the technology line items based on 2024 expense estimations. Decrease of \$1,000 is expected in liability insurance, claims and adjustments. There are no claims reported to-date for 2024.

Supplies - FY2025 estimate of \$17,700 is \$1,295 more than the FY2024 budget as amended to-date of \$16,405. The increase in expenditures is attributed to increased cost of electricity.

Capital Outlay is budgeted but may need to be considered for additional police vehicle/equipment purchase. One vehicle and associated equipment can be purchased within the SPLOST II program.

DEPARTMENT 014 PUBLIC WORKS

Total department expenditures are proposed at \$194,863 (\$28,606 less than the FY2024 budget as amended to-date of \$223,469).

Personal Services/Benefits – FY2025 estimate of \$48,890 is \$10,366 more than the FY2023 budget as amended to-date of \$38,524) Increase is attributed to an increase in health plan expense of one PW employee and the addition of one laborer. 50% of salary for public works personnel is accounted for in department 014. 50% of health plan benefit is accounted for in department 014. The remaining salaries and health costs are accounted for in the Storm Water Fund.

Purchases/Contracted Services – FY2025 estimate of \$115,273 is \$22,413 more than the FY2024 budget as amended of \$92,860. The increase is attributed, in large part, to a \$10,000 increase in contractor labor, a \$3,544 increase in liability insurance and claims cost. Building, auto and street repairs and maintenance are increased by \$3,500, \$3,00 and \$1,844 respectively.

Minimal supplies increase is anticipated. Capital outlay expense is reduced from \$66,885 to \$0. A Leaf Loader was purchased in FY2024. Capital asset purchase is not considered but may need to be considered as capital lease purchase. One PW vehicle can be expensed in the SPLOST II fund.

DEPARTMENT 023 RECREATION

Total expenditures are estimated at \$39, 684 (\$448 more than the FY2024 budget as amended to-date of \$39,238).

Personnel Services/Benefits – FY2025 estimate remains constant with FY2024 appropriations.

Purchased/contracted services estimates remain constant with FY2024 appropriations.

Supplies cost estimates remain constant with FY2024 appropriatons.

ADDITIONAL GOVERNMENTAL FUNDS

Debt Service Fund

Debt payments are recorded as payable in the 2025 fiscal year for the payment of lease purchase on the Leaf Vacuum/Loader and the Police Vehicle purchased in FY2024. Total lease payment is \$34,337 (\$_____principal, \$_____interest).

Capital Projects

\$0 in capital project costs are estimated in the 2025 fiscal year. Any identified capital projects are expected to be expensed in the SPLOST II and with the completion of SPLOST I projects.

Confiscated

\$500 grant expense is estimated in the 2025 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 2017 SPLOST I fund records no revenues. The SPLOST term ended March 2024

As proposed , the 2023 SPLOST II fund budget estimates \$144,000 in collections from anticipated sales tax proceeds for the FY2025. All collections are eligible for spending on appropriate project programming. (Note: Fy2024 proceeds are to be used for the bridges project).

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 \$140,785.50 each (Total \$281,571). The standard allowance has been selected for the City's ARPA funds.

\$48,418 was appropriated in FY2023 for the Inner Berm Bridges and the Financial Software Conversion projects. No new revenue is expected in FY2025.

McAllister Fund

No projects have been assigned for expense within the McAllister fund for the 2024 fiscal year.

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 \$78,965 resulting in a expected increase of net position to the fund of -\$13,405 in fiscal year 2025.

GENERAL FUND

REVENUE

Please see below the summary of proposed general fund revenues anticipated for collection during the FY2025 budget cycle.

GENERAL FUND SUMMARY					
REVENUES	2024 Approved Budget		2024 Revised Budget		2025 Proposed Budget
Taxes	895,460		895,460		994,869
Licenses & Permits	25,000		25,000		12,500
Intergovernmental	12,043		12,043		13,500
Charges for Services	48,010		48,010		47,970
Fines and Forfeitures	78,000		78,000		94,950
Investment Income	2,500		2,500		2,500
Private Grants	-		-		-
Miscellaneous Revenue	3,000		3,000		3,000
Other Financing Sources	-		66,585		-
TOTAL CURRENT REVENUE	1,064,013		1,130,598		1,169,289
Transfers To DDA Bond	(77,230)		(77,230)		(77,230)
Transfer to Debt Service	(34,337)		(34,337)		(34,337)
Transfer from ARPA (General O&M)	(233,152)		(233,152)		-
From Fund Balance	69,865		69,865		268,465
To Fund Balance					-
Assigned Fund Balance	185,028		-		185,028
TOTAL GENERAL FUND REVENUE	1,070,435		1,137,020		1,141,159

Interim Manager Billy Beckett submits formal budget estimates of a total General Fund Budget of \$1,141,159 in revenues with offsetting expenditure estimation of \$1,141.159 (as prepared by Thornton Governmental Management and Consulting.

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 19.400 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 \$99,409 more than the 2024 budget as amended to-date going from \$816,486 to \$915,895 in 2025.
- 2) Ad valorem taxes
 - a) Real estate ad valorem taxes (\$46,041,056 in taxable real and personal property at 2% over the certified 07/25/2024 digest of \$45,138,290)
 - i) Assumes 2% increase in digest
 - ii) A decrease in taxable value due to appeals is estimated at 1.0% of the digest
 - b) Assumes an ad valorem tax rate of 19.4 mils as adopted in 2024
 - c) Utility ad valorem taxes - Assumes no change in digest or any new appeals
 - d) Motor vehicle ad valorem taxes – Assumes a \$3,000 decrease based on continued stabilization of the tax and the previous year's actual collections.
 - e) Franchise is assumed at a similar revenue amount as FY2024. The estimate is based on revenue expected to be collected in FY2025.
- 3) Other taxes
 - a) For all other taxes the estimate is based upon actual revenues expected to be collected in FY2024.

LICENSES AND PERMITS

- 1) Beer & Wine Licenses; Liquor Beer and Wine Licenses – No increase or decrease is assumed based on the assumption that number of applicable licenses will remain constant.
 - 2) Building Structure Permits – Revenue from building permit and inspection fees for new single family construction, and trade, rehabilitation and renovation activity is expected to decrease based on 2024 revenue as collected
 - 3) Certificates of Occupancy revenue is decreased 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 (\$13,500) is the amount of funds designated to the City by LMIG for FY2025 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 \$180 and \$40 respectively based on current year collections.

Sanitation charges are expected to be the same as the FY2024 budget estimation at \$40,750 .

Health and Family Services - Building Rentals is anticipated to remain constant as marketing mechanism and use provisions are deliberated by the Governing Body.

FINES AND FORFEITURES

1) Fine and forfeiture revenue is estimated at \$94,950 in relation to projected 2024 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 FY2024 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. The Bond is due to be paid off in 2028.
- 2) Revenue from General Fund Balance - Unrestricted Reserves is currently estimated at \$268,465 (NOTE: In 2024 remaining American Rescue Plan Act dollars (\$233,152) were transferred to the General Fund as revenue recovery. Funds were used to fund Public Safety expenses as incurred by the General Fund and \$48,124 used in engineering and dam maintenance services.)

EXPENDITURE INFORMATION ON NEXT PAGE

SUMMARY OF PROPOSED EXPENDITURES

EXPENDITURES					
Dept 011 Administration	379,570		379,750		398,272
Dept 012 Court	126,154		127,154		135,743
Dept 013 Public Safety	368,927		370,053		372,597
Dept 014 Public Works	156,546		223,469		194,863
Dept 023 Recreation	39,238		39,238		39,684
TOTAL GENERAL FUND EXPENDITURES	1,070,435		1,139,664		1,141,159

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 FY2025 Budget proposal, beginning on the next page.

EXPENDITURES

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

Personal Services/Benefits

The annual salary for Mayor is \$7,200 plus associated payroll tax of \$550. (\$600/month plus applicable payroll taxes.) This salary was increased by ordinance of Council in FY2023 from \$300/month plus applicable payroll taxes.

Total salary expenditures for Mayor is budgeted at \$7,750.

The annual salary for each member of Council is \$3,600 plus associated payroll tax of \$276. There are five members of Council.

Total salary expenditure for Council is budgeted at \$19,380.

Purchased/Contracted Services

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

NOTE: For all service departments that include salaries and wages, the allocations shown do not account for any change in employment scenario as compared to the 2024 fiscal year. Change in staffing, increase for COLA adjustment, and any other salary related consideration, will constitute a changed in the expenses presented in this narrative.

DEPARTMENT 011 ADMINISTRATION

Total expenditure in the amount of \$398,272 is proposed (\$18,522 over the previous year's budget as amended year to-date.)

Personal Services/Benefits – The FY2025 budget of \$203,429 is proposed at \$11,142 more than that of the FY2024 budget of \$192,287 as amended to-date. This increase in request is primarily due to Group Insurance costs. Increase in cost assumes group health plan participation for both the Manager and the City Clerk.

Purchased/Contracted Services - overall increase of \$6,880 going from \$171,757 in 2024 (amended year to-date) to \$178,637 in 2025 (as proposed).

Supplies - FY2027 budget of \$16,206 is \$500 more than that of the FY2024 budget of \$15,706 as amended to-date for Office. The increase is attributed to increased electricity costs as projected.

Permitting services are budgeted at \$6,500 less than FY2024. Downward expectancies for Building Permits and related revenue constitutes a decrease in expectancy for the permitting services expense.

Legal service costs are estimated at \$6,000 more than FY2024. This estimate is based on expected increase in service contract for a new attorney of record.

Minimal overall cost changes are estimated supplies, education, training, and utilities. No capital assets are scheduled for purchase via General Fund expenditure source.

DEPARTMENT 012 MUNICIPAL COURT

Total FY2024 expenditures estimated at \$135,743 - \$8,589 over the FY2024 budget as amended to-date.

Personal Services/Employee Benefits represents an increase of \$499 going from \$60,874 to \$61,523. Increase is attributed to estimated 10% increase in Group Health costs.

Purchased/Contracted Services – FY2025 budget is estimated at \$560 less than the FY2024 budget as amended to-date.

Payments to Others - \$16,000 is estimated as Payments to other Agencies and \$7,500 is estimated for bond refund costs. This estimate is a \$8,500 change in the previous year's projection.

DEPARTMENT 013 POLICE

Total overall department expenditures estimated at \$372,597 (\$2,554 more than the FY2024 budget as amended to-date of \$370,053).

Personal Services/Benefits – Is increased from \$297,029 to \$300,049 due estimated 10% increase of Group Health plan cost.

Purchased/Contracted Services – FY2025 estimate of \$54,848 is \$1,771 less than the FY2024 budget as amended (\$56,619). Decrease of \$771 is estimated in the technology line items based on 2024 expense estimations. Decrease of \$1,000 is expected in liability insurance, claims and adjustments. There are no claims reported to-date for 2024.

Supplies - FY2025 estimate of \$17,700 is \$1,295 more than the FY2024 budget as amended to-date.of \$16,405. The increase in expenditures is attributed to increased cost of electricity.

Capital Outlay is budgeted but may need to be considered for additional police vehicle/equipment purchase. One vehicle and associated equipment can be purchased within the SPLOST II program.

DEPARTMENT 014 PUBLIC WORKS

Total department expenditures are proposed at \$194,863 (\$28,606 less than the FY2024 budget as amended to-date of \$223,469).

Personal Services/Benefits – FY2025 estimate of \$48,890 is \$10,366 more than the FY2023 budget as amended to-date of \$38,524) Increase is attributed to an increase in health plan expense of one PW employee and the addition of one laborer. 50% of salary for public works personnel is accounted for in department 014. 50% of health plan benefit is accounted for in department 014. The remaining salaries and health costs are accounted for in the Storm Water Fund.

Purchases/Contracted Services – FY2025 estimate of \$115,273 is \$22,413 more than the FY2024 budget as amended of \$92,860. The increase is attributed, in large part, to a \$10,000 increase in contractor labor, a \$3,544 increase in liability insurance and claims cost. Building, auto and street repairs and maintenance are increased by \$3,500, \$3,00 and \$1,844 respectively.

Minimal supplies increase is anticipated. Capital outlay expense is reduced from \$66,885 to \$0. A Leaf Loader was purchased in FY2024. Capital asset purchase is not considered but may need to be considered as capital lease purchase. One PW vehicle can be expensed in the SPLOST II fund.

DEPARTMENT 023 RECREATION

Total expenditures are estimated at \$39, 684 (\$448 more than the FY2024 budget as amended to-date of \$39,238).

Personnel Services/Benefits – FY2025 estimate remains constant with FY2024 appropriations.

Purchased/contracted services estimates remain constant with FY2024 appropriations.

Supplies cost estimates remain constant with FY2024 appropriatons.

ADDITIONAL GOVERNMENTAL FUNDS

Debt Service Fund

Debt payments are recorded as payable in the 2025 fiscal year for the payment of lease purchase on the Leaf Vacuum/Loader and the Police Vehicle purchased in FY2024. Total lease payment is \$34,337 (\$_____principal, \$_____ interest).

Capital Projects

\$0 in capital project costs are estimated in the 2025 fiscal year. Any identified capital projects are expected to be expensed in the SPLOST II and with the completion of SPLOST I projects.

Confiscated

\$500 grant expense is estimated in the 2025 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 2017 SPLOST I fund records no revenues. The SPLOST term ended March 2024

As proposed , the 2023 SPLOST II fund budget estimates \$144,000 in collections from anticipated sales tax proceeds for the FY2025. All collections are eligible for spending on appropriate project programming. (Note: Fy2024 proceeds are to be used for the bridges project).

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 \$140,785.50 each (Total \$281,571). The standard allowance has been selected for the City's ARPA funds.

\$48,418 was appropriated in FY2023 for the Inner Berm Bridges and the Financial Software Conversion projects. No new revenue is expected in FY2025.

McAllister Fund

No projects have been assigned for expense within the McAllister fund for the 2024 fiscal year.

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 \$78,965 resulting in a expected increase of net position to the fund of -\$13,405 in fiscal year 2025.

CITY OF PINE LAKE
2024 PROPOSED BUDGET
STORMWATER FUND

Stormwater	Approved 2024 Budget	Revised 2024 Budget	Proposed 2025 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	10	10	10
Total 36 · INVESTMENT INCOME	10	10	10
TOTAL CURRENT REVENUES TO NET POSITION	65,560 5,024	65,560 -5,024	65,560 -13,405
TOTAL STORMWATER FUND REVENUE	60,536	60,536	78,965
NET POSITION ENDING	183,260	183,260	169,855

CITY OF PINE LAKE
2024 PROPOSED BUDGET
STORMWATER FUND

EXPENSES			
51 · PERSONAL SRVCS/EMPLOYEE BENEFIT			
511000 · SALARIES AND WAGES			
511200 · REGULAR - FULL-TIME	16,890	16,890	33,280
511300 · REGULAR - PART-TIME	0	0	0
Total 511000 · SALARIES AND WAGES	16,890	16,890	33,280
512000 · EMPLOYEE BENEFITS			
512100 · GROUP INSURANCE	4,710	4,710	4,800
512200 · FICA CONTRIBUTIONS	1,047	1,047	2,063
512300 · MEDICARE	245	245	483
512400 · RETIREMENT	844	844	1,664
512600 · WORKERS' COMPENSATION	1,800	1,800	1,675
512700 · UNEMPLOYMENT INSURANCE	0	0	0
Total 512000 · EMPLOYEE BENEFITS	8,646	8,646	10,685
Total 51 · PERSONAL SRVCS/EMPLOYEE BENEFIT	25,536	25,536	43,965

52 · PURCHASES/CONTRACTED SERVICES			
521000 · PROFESSIONAL & TECHNICAL SRVCS			
521100 · OFFICE & ADMINISTRATIVE			
521110 · PAYROLL SERVICE			
521120 · COUNTY COLLECTION FEES			
521140 · OTHER ADMIN. SERVICES			
Total 521100 · OFFICE & ADMINISTRATIVE			

CITY OF PINE LAKE
2024 PROPOSED BUDGET
STORMWATER FUND

521200 · PROFESSIONAL

521210 · LEGAL EXPENSES

521220 · AUDITOR FEES

521230 · MUNICIPAL CODE

521240 · JUDGE'S FEES

521241 · PERMITTING & INSPECTION

521250 · PUBLIC DEFENDER FEES

521290 · OTHER PROFESSIONAL SERVICES

35,000

35,000

35,000

Total 521200 · PROFESSIONAL

35,000

35,000

35,000

521400 · OTHER CONTRACTED SERVICES

521499 · TECHNOLOGY

Total 521400 · OTHER CONTRACTED SERVICES

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

0

0

0

Total 54 · CAPITAL OUTLAYS

0

0

0

CITY OF PINE LAKE
2024 PROPOSED BUDGET
STORMWATER FUND

56 · DEPRECIATION			
551000 · DEPRECIATION	1,050	1,050	1,050
Total 56 · DEPRECIATION	1,050	1,050	1,050
STORM WATER EXPENSES TOTAL	60,536	60,536	78,965

**EXHIBIT 1
CITY OF PINE LAKE - FY2025 BUDGETS PROPOSAL**

GENERAL FUND SUMMARY

REVENUES	2024 Approved Budget	2024 Revised Budget	2025 Proposed Budget
Taxes	895,460	895,460	994,869
Licenses & Permits	25,000	25,000	12,500
Intergovernmental	12,043	12,043	13,500
Charges for Services	48,010	48,010	47,970
Fines and Forfeitures	78,000	78,000	94,950
Investment Income	2,500	2,500	2,500
Private Grants	-	-	-
Miscellaneous Revenue	3,000	3,000	3,000
Other Financing Sources	-	66,585	-
TOTAL CURRENT REVENUE	1,064,013	1,130,598	1,169,289
Transfers To DDA Bond	(77,230)	(77,230)	(77,230)
Transfer to Debt Service	(34,337)	(34,337)	(34,337)
Transfer from ARPA (General O&M)	(233,152)	(233,152)	-
From Fund Balance	69,865	69,865	268,465
To Fund Balance			-
Assigned Fund Balance	185,028	-	185,028
TOTAL GENERAL FUND REVENUE	1,070,435	1,137,020	1,141,159
EXPENDITURES			
Dept 011 Administration	379,570	379,750	398,272
Dept 012 Court	126,154	127,154	135,743
Dept 013 Public Safety	368,927	370,053	372,597
Dept 014 Public Works	156,546	223,469	194,863
Dept 023 Recreation	39,238	39,238	39,684
TOTAL GENERAL FUND EXPENDITURES	1,070,435	1,139,664	1,141,159
Over/Deficit	-	(2,644)	(0)

CITY OF PINE LAKE, GA - FY2025 BUDGETS - AS PROPOSED

GENERAL FUND REVENUES	2024 Approved Budget	2024 Revised Budget	2025 Proposed Budget
31 · TAXES			
311000 · GENERAL PROPERTY TAXES			
311100 · CURRENT YEAR TAXES			
311101 · ADVAL TAX-RESIDENTIAL	687,186	687,186	790,595
311110 · UTILITIES - CURRENT	3,000	3,000	3,000
Total 311100 · CURRENT YEAR TAXES	690,186	690,186	793,595
311200 · PRIOR YEARS TAXES			
311201 · ADVAL PRIOR-RESIDENTIAL	48,000	48,000	48,000
311210 · UTILITIES - PRIOR YEARS	8,000	8,000	8,000
Total 311200 · PRIOR YEARS TAXES	56,000	56,000	56,000
311300 · PERSONAL PROPERTY-CURRENT YEAR			
311301 · MOTOR VEHICLE TAX	13,000	13,000	10,000
311302 · INTANGIBLE TAX	9,000	9,000	10,000
311300 · PERS. PROP. CY - Other	7,000	7,000	7,000
Total 311300 · PERS. PROP. CURRENT YEAR	29,000	29,000	27,000
OTHER			
311400 · PERSONAL PROPERTY-PRIOR YEARS	100	100	100
311600 · REAL ESTATE TRANSFER TAX	4,000	4,000	2,000
311700 · FRANCHISE TAXES	34,000	34,000	34,000
319000 · PENALTY & INT-DELINQUENT TAX	3,200	3,200	3,200
Total · OTHER	41,300	41,300	39,300
Total 311000 · GENERAL PROPERTY TAXES	816,486	816,486	915,895
314000 · SELECTIVE SALES AND USE TAXES			
314200 · ALCOHOL BEVERAGE TAX	5,000	5,000	5,000
314205 · ENERGY EXISE TAX	375	375	375
Total 314000 · SELECTIVE SALES AND USE TAXES	5,375	5,375	5,375
316000 · BUSINESS TAXES			
316100 · BUSINESS AND OCCUPATION TAX	7,250	7,250	7,250
316200 · INSURANCE PREMIUM TAX	66,349	66,349	66,349
316000 · BUSINESS TAXES - Other	0	0	0
Total 316000 · BUSINESS TAXES	73,599	73,599	73,599
Total 31 · TAXES	895,460	895,460	994,869

32 · LICENSES AND PERMITS**321000 · BUSINESS LICENSES AND PERMITS**

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

322000 · NON-BUSINESS LICENSES & PERMITS

322100 · BUILDING PERMITS	18,000	18,000	6,000
322200 · CERTIFICATE OF OCCUPANCY	800	800	400
322300 · SIGN PERMIT	200	200	100
322400 · TREE PERMIT	200	200	400
322500 · FENCE PERMIT	300	300	100
322600 · PUBLIC SPACE PERMIT	0	0	0
322700 · FILM PERMITS	0	0	0
Total 322000 · NON-BUSINESS LICENSES & PERMI	19,500	19,500	7,000
Total 32 · LICENSES AND PERMITS	25,000	25,000	12,500

33 · INTERGOVERNMENTAL**331000 · INTERGOVERNMENTAL**

334005 · LMIG	12,043	12,043	13,500
337200 · CARES ACT & RELATED REVENUE	0	0	0
Total 33100 · INTERGOVERNMENTAL	12,043	12,043	13,500
Total 33 · INTERGOVERNMENTAL	12,043	12,043	13,500

34 · CHARGES FOR SERVICES**342000 · PUBLIC SAFETY**

342100 · BACKGROUND CHECKS	40	40	40
342101 · ACCIDENT REPORTS	220	220	180
Total 342000 · PUBLIC SAFETY	260	260	220

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	7,000	7,000	7,000
Total 345000 · HEALTH AND FAMILY SERVICES	7,000	7,000	7,000
Total 34 · CHARGES FOR SERVICES	48,010	48,010	47,970

35 · FINES AND FORFEITURES			
351000 · FINES			
351100 · COURT RECEIPTS	44,200	44,200	61,150
351200 · PROBATION	21,300	21,300	21,300
351300 · COURT ASSESSED ADD-ONS	12,500	12,500	12,500
Total 351000 · FINES	78,000	78,000	94,950
Total 35 · FINES AND FORFEITURES	78,000	78,000	94,950
36 · INVESTMENT INCOME			
361000 · INTEREST INCOME	2,500	2,500	2,500
Total 36 · INVESTMENT INCOME	2,500	2,500	2,500
37 · PRIVATE GRANTS			
371000 · PRIVATE GRANT	0	0	0
Total 37 · PRIVATE GRANT	0	0	0
38 · MISCELLANEOUS REVENUE			
381000 · MISCELLANEOUS INCOME	3,000	3,000	3,000
382000 · FUNDS CARRIED FORWARD	0	0	0
Total 38 · MISCELLANEOUS REVENUE	3,000	3,000	3,000
39 · OTHER FINANCING SOURCES			
392000 · BORROWED FUNDS			
392200 · LEASE PROCEEDS	0	66,585	0
392300 · SALE OF ASSETS	0	0	0
Total 392000 · BORROWED FUNDS	0	66,585	0
Total 39 · OTHER FINANCING SOURCES	0	66,585	0
TOTAL CURRENT REVENUES	1,064,013	1,130,598	1,169,289
61 · TRANSFERS			
611001 · TRANSFER TO DDA	-77,230	-77,230	-77,230
611006 · TRANSFER TO DEBT SERVICE	-34,337	-34,337	-34,337
611008 · TRANSFER FROM ARPA (General Op)	233,152	233,152	0
Total 61 · TRANSFERS	121,585	121,585	-111,567
FROM FUND BALANCE	69,865	69,865	268,465
TO FUND BALANCE			
RESTRICTED FUND BALANCE	185,028	185,028	185,028
TOTAL GENERAL FUND REVENUES	1,070,435	1,137,020	1,141,159

**CITY OF PINE LAKE
2024 PROPOSED BUDGET
ADMIN**

FUND	LINE ITEM	DESCRIPTION	2024 BUDGET AS AMENDED	2025 BUDGET REQUEST	2025 BUDGET AMENDED	2025 BUDGET
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS						
	Salaries and Wages					
1	5011.51.1200	Regular Employees	137,171	137,171		
1	5011.51.1300	Part Time Employees	-	-		
1	5011.51.1305	Deferred Compensation				
1	5011.51.1400	Mayor Salary	7,200	7,200		
1	5011.51.1500	Council Salaries	18,000	18,000		
1	5011.51.1600	Overtime	0	-		
			162,371	162,371	0	0
	Employee Benefits					
1	5011.51.2100	Group Ins	9,591	20,976		
1	5011.51.2101	Employees Benefits/Other	250	-		
1	5011.51.2200	F.I.C.A. Contributions	10,068	10,068		
1	5011.51.2300	Medicare	2,355	2,355		
1	5011.51.2400	Retirement	6,859	6,859		
1	5011.51.2600	Worker's Comp	793	800		
1	5011.51.2700	Unemployment Insurance				
			29,916	41,058	0	0
Total 51 - Personal Services/Benefits			192,287	203,429	0	0
52 - PURCHASED/CONTRACTED SERVICES						
	Office & Administraive					
1	5011.52.1110	Payroll Service	4,500	4,500		
1	5011.52.1120	County Collection Fees	6,200	6,200		
1	5011.52.1140	Other Administration Services	10,600	10,600		
			21,300	21,300	0	0
	Professional					
1	5011.52.1210	Legal Expenses	16,000	22,000		
1	5011.52.1220	Auditor Fees	17,000	17,000		
1	5011.52.1230	Municipal Code	3,360	3,360		
1	5011.52.1240	Judge's Fees				
1	5011.52.1241	Permitting & Inspection	17,500	11,000		
1	5011.52.1250	Public Defender Fees		-		

**CITY OF PINE LAKE
2024 PROPOSED BUDGET
ADMIN**

1	5011.52.1290	Other Professional Services	30,720	32,720		
			84,580	86,080	0	0

**CITY OF PINE LAKE
2024 PROPOSED BUDGET
ADMIN**

	Other Contracted Services					
1	5011.52.1499	Sophicity	12,413	12,143		
1	5011.52.1498	Technology	2,014	2,104		
			14,427	14,247	0	0
	PROPERTY SERVICES					
	Cleaning Services					
1	5011.52.2100	Cleaning Services	4,800	4,800		
			4,800	4,800	0	0
	Repairs and Maintenance					
1	5011.52.2210	Equipment Repairs & Maintenance	500	500		
1	5011.52.2211	Computer Repairs & Maintenance	250	250		
1	5011.52.2212	Copier Maintenance	200	200		
1	5011.52.2220	Automobile Repairs & Maintenance		-		
1	5011.52.2230	Building Repairs & Maintenance		-		
1	5011.52.2240	Grounds Maintenance				
1	5011.52.2250	Street Repairs & Maintenance		-		
			950	950	0	0
	Rentals - Equipment					
1	5011.52.2320	Equipment Lease		-		
			0	0	0	0
		Total Property Services	5,750	5,750	0	0
	523000 - OTHER PURCHASED SERVICES					
	Insurance					
1	5011.52.3100	GIRMA - Liability Ins.	13,147	13,147		
1	5011.52.3110	Claims & Judgements	5,000	5,000		
		Total Insurance	18,147	18,147	0	0

**CITY OF PINE LAKE
2024 PROPOSED BUDGET
ADMIN**

1	5011.52.3200	Communications (Tele/Internet)	10,568	10,568		
1	5011.52.3300	Advertising	2,500	2,500		
1	5011.52.3400	Printing & Binding	1,000	1,000		
1	5011.52.3500	Travel	5,640	9,040		
1	5011.52.3555	Meetings Hosted by City	300	300		
1	5011.52.3600	Dues & Fees	2,705	2,705		
1	5011.52.3610	Court Appearance Fees		-		
1	5011.52.3700	Education and Training	2,840	5,000		
1	5011.52.3901	Pre-Employment Drug Testing		-		
1	5011.52.3920	Mayor's Expense	1,500	1,500		
1	5011.52.3940	Meeting Expense	500	500		
			27,553	33,113	0	0
		Total 523000 - Other Purchased Services	45,700	51,260	0	0
		Total 52 - Purchased/Contracted Services	171,757	178,637	0	0
53 - SUPPLIES						
		General Supplies & Matericals				
	5011.53.1005	Special Program Supplies	1,500	1,500		
1	5011.53.1100	Office Supplies	2,000	2,000		
1	5011.53.1103	Postage	650	650		
	5011.53.1104	Custodial Supplies	250	250		
	5011.53.1105	Special Programs	500	500		
	5011.53.1106	Municipal Arts Panel	1,000	1,000		
	5011.53.1107	SEED	500	500		
	5011.53.1108	Juneteenth	300	300		
	5011.53.1109	Computer Supplies	-	-		
	5011.53.1111	Computer Software	0	-		
		Total General Supplies & Materials	6,700	6,700	0	0

**CITY OF PINE LAKE
2024 PROPOSED BUDGET
ADMIN**

	Utilities/Energy					
1	5011.53.1210	Water/Sewer	240	240		
1	5011.53.1220	Natural Gas	1,816	1,816		
1	5011.53.1230	Electricity	1,700	2,200		
		Total Utilities/Energy	3,756	4,256	0	0
	Other Supplies					
1	5011.53.1600	Small Equipment	800	800		
1	5011.53.1700	Other Supplies	600	600		
1	5011.53.1800	Uniforms		0		
		Total Other Supplies	1,400	1,400	0	0
	Other General Operating Expense					
1	5011.53.1900	General Operating Expense - Other	0	0		
1	5011.53.1902	Stormwater Fees	3,850	3,850		
1	5011.53.1922	COVID-19 Expenses		0		
		Total Other General Operating Exp	3,850	3,850	0	0
	Total 53 - SUPPLIES		15,706	16,206	0	0
	54 - CAPITAL OUTLAYS					
	Machinery & Equipment					
1	5011.54.2100	Machinery		-		
1	5011.52.2200	Vehicles		-		
1	5011.54.2400	Computers	-	-		
1	5011.54.2500	Equipment	-	-		
			0	0	0	0
	Total 54 - CAPITAL OUTLAYS		0	0	0	0

**CITY OF PINE LAKE
2024 PROPOSED BUDGET
ADMIN**

57 - PAYMENTS TO OTHERS						
1	5011.57.2100	Payments to Agencies/Offsets		-		
1	5011.57.3100	Bond Refunds		-		
			0	0	0	0
Total 57 - TOTAL PAYMENTS TO OTHERS			0	0	0	0
TOTAL ADMIN 011 EXPENSES			379,750	398,272	0	0

**2024 PROPOSED BUDGET
ADMIN DEPT DETAIL**

	Cost	Notes
5011.51.1200 REGULAR EMPLOYEES	137,171.00	
5011.51.1300 PART TIME EMPLOYEES	-	
5011.51.1305 DEFERRED COMPENSATION		
5011.51.1400 MAYOR SALARY	7,200.00	\$600/month
5011.51.1500 COUNCIL SALARIES	18,000.00	\$300/month
5011.51.1600 OVERTIME	-	
Totals	162,371.00	
5011.51.2100 GROUP INSURANCE		
Description	Cost	Notes
Medical	19,761.00	2 Emp at 823.35/month/12mons (10% increase)
Dental	1,067.00	2 Emp at 44.46/month/12mons
Vision	148.00	2 Emp at 6.17/month/12mons
Totals	20,976.00	Was 1 employee in 2024 _ CM opted out
Cost		Notes
5011.51.2101 EMPLOYEES BEN/OTHER	-	Max health plan cost reimbursement to empl
5011.51.2200 FICA	10,068.00	IRS SS Rate (.062)
5011.51.2300 MEDICARE	2,355.00	IRS Med Rate (.0145)
5011.51.2400 RETIRMENT	6,859.00	5% of salary
5011.51.2600 WORKER'S COMP	800.00	
5011.51.2700 UMEMPLOYMENT INS	-	
Totals	20,082.00	
	Cost	Notes
5011.52.1110 PAYROLL SERVICE	4,500.00	
5011.52.1120 COUNTY COLLECTION FEES		
Description	Cost	Notes
DeKalb County Tax Commissioner	1,200.00	Ad valorem Tax Billing
DeKalb Board of Registrations and Elections	5,000.00	2025 Election
	-	
Totals	6,200.00	

**2024 PROPOSED BUDGET
ADMIN DEPT DETAIL**

	Cost	Notes
5011.52.1140 OTHER ADMIN SERVICES	10,600.00	Other Admin Support - Varner
5011.52.1220 AUDITOR FEES	17,000.00	Annual Audit Engagement
5011.52.1210 LEGAL EXPENSES	22,000.00	City Attorney - New Attorney
5011.52.1230 MUNICIPAL CODE	3,360.00	Code Revisions
5011.52.1241 PERMITTING & INSPECTION		
Description	Cost	Notes
3rd Party Building Official/Inspections/Plan Review	11,000.00	Safebuilt
	-	
Totals	11,000.00	
5011.52.1290 OTHER PROFESSIONAL SERVICES		
Description	Cost	Notes
Pest Control	1,620.00	Ladybug Pest Control/\$135/mon
3rd Party Accounting	8,400.00	Books and Taxes Inc/\$700/mon
Financial Software Subscription	19,100.00	Tyler Technologies(GL/AP/Reconciliation/Reports)
3rd Party Code Review/Consultant	3,600.00	Strategic Planning Initiative/\$300/mon
Totals	32,720.00	
5011.52.1499 VC3		
Description	Cost	Notes
3rd Party IT Services - Admin	12,143.00	Server Host, IT Tech Support, Etc
	-	
Totals	12,143.00	
5011.52.1498 TECHNOLOGY		
Description	Cost	Notes
Constant Contact	1,660.00	(Email group/notification platform)
City Hall Security	444.00	EMC Security \$111.00/quarter
Other	-	
Totals	2,104.00	
5011.52.2100 CLEANING SERVICES		
Description	Cost	Notes
City Hall Cleaning	4,800.00	Ragtime Cleaning Solutions/\$400 per month
	-	
Totals	4,800.00	

**2024 PROPOSED BUDGET
ADMIN DEPT DETAIL**

		Cost	Notes
5011.52.2210	EQUIP REPS & MAINT	500.00	
5011.52.2211	COMP REPS & MAINT	250.00	
5011.52.2212	COPIER MAINT	200.00	
5011.52.2220	AUTO REPS & MAINT	-	
	Totals	950.00	
5031.52.2230 BUILDING REPAIRS & MAINTENANCE			
Description		Cost	Notes
		-	
		-	
	Totals	-	
5011.52.3100	GIRMA - LIABILITY INS	13,147.00	General Casualty and Liability Ins
5011.52.3110	CLAIMS & JUDGEMENTS	5,000.00	
5011.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET			
Description		Cost	Notes
Comcast		9,120.00	\$490/month and \$270/month
Verizon		1,448.00	CM Phone/Jetpack/Clerk Phone
Employee Phone		-	0 Empl/\$40/month per phone
	Totals	10,568.00	
5011.52.3300 ADVERTISING			
Description		Cost	Notes
Legal Organ Ads		2,500.00	Ace II Communications/Champion Newspaper
		-	
	Totals	2,500.00	
		Cost	Notes
5011.52.3400	PRINTING & BINDING	1,000.00	Receipt Books/Binders/Printing

**2024 PROPOSED BUDGET
ADMIN DEPT DETAIL**

5011.52.3500 TRAVEL		
Description	Cost	Notes
Council Travel	5,000.00	Newly Elected Official/GMA/Training
Georgia Clerk's Education Institute - Hotel/Travel	1,100.00	Spring Training(City Clerk)
Georgia Clerk's Education Institute - Hotel/Travel	600.00	Fall Training (City Clerk)
GMA Conference - Travel/Meals	-	
GMA Conference - Hotel	-	
GCCMA Conference - Travel/Meals	400.00	City Manager
GCCMA Conference - Hotel	900.00	City Manager
PFLA - Travel/Meals	320.00	City Manager
Misc.	720.00	Staff Misc.
	-	
Totals	9,040.00	
5011.52.3555 MEETINGS HOSTED/CITY		
	300.00	
5011.52.3600 DUES AND FEES		
Description	Cost	Notes
ICMA Membership	490.00	
Georgia Municipal Association	700.00	City Membership
DeKalb Municipal Association	550.00	City Membership
Ga Government Finance Officers Assoc	160.00	
DeKalb Chamber of Commerce	560.00	City Membership \$500/ Health Plan Dues \$60
Government Finance Officers Assoc	50.00	
Ga Local Government Personnel Assoc	50.00	
Notary	-	
Georgia Municipal Clerks Assoc	145.00	
Totals	2,705.00	
5011.52.3700 EDUCATION & TRAINING		
Description	Cost	Notes
Newly Elected Officials Training	-	(\$450/each - 2 newly elected)- none in 2025
Government Finance Officers Certification Training	250.00	
Clerks Certification Training	1,040.00	Spring Trainingand Fall (Clerk/)
Masters Clerk Certification Training	-	
Other - Council and Staff Training	3,710.00	
Totals	5,000.00	

**2024 PROPOSED BUDGET
ADMIN DEPT DETAIL**

5011.52.3901	PRE-EMP DRUG SCREEN	-	
5011.52.3920	MAYOR'S EXPENSE	1,500.00	
5011.52.3940	MEETING EXPENSE	500.00	
5011.52.4000	CONTRACT LABOR		
5011.53.1005	SPECIAL PROGRAMS SUPP	1,500.00	
5011.53.1100	OFFICE SUPPLIES	2,000.00	Paper/Pens/Staples/Clips/Folders/Binders
5011.53.1103	POSTAGE	650.00	Stamps/Certifieds
5011.53.1104	CUSTODIAL SUPPLIES	250.00	
5011.53.1105	SPECIAL PROGRAMS	500.00	Lakefest Sponsorship
5011.53.1106	MUNICIPAL ARTS PANEL	1,000.00	Program Expenses
5011.53.1107	SEED	500.00	Program Expenses
5011.53.1108	JUNETEENTH	300.00	Program Expenses
5011.53.1109	COMPUTER SUPPLIES		
5011.53.1111	COMPUTER SOFTWARE		
5011.53.1150	SIGNS		
	Totals	6,700.00	
5011.53.1210 WATER & SEWER			
Description	Cost	Notes	
425 Allgood Road	140.00	DeKalb Co.	
462 Clubhouse	100.00	DeKalb Co.	
	Totals	240.00	
5011.53.1220 NATURAL GAS			
Description	Cost	Notes	
City Hall	1,132.86	Scana	
Old City Hall	683.14	Scana	
	Totals	1,816.00	
5011.53.1230 ELECTRICITY			
Description	Cost	Notes	
City Hall	1,800.00	Georgia Power - 96698-37002	
Old City Hall	400.00	Georgia Power - 03957-60031	
	Totals	2,200.00	

**2024 PROPOSED BUDGET
ADMIN DEPT DETAIL**

5011.53.1600 SMALL EQUIPMENT		Cost	Notes
		800.00	
5011.53.1700 OTHER SUPPLIES			
Description	Cost	Notes	
	600.00	Any supplies other than regular office supplies.	
Totals	600.00		
5011.53.1800 UNIFORMS		Cost	Notes
	-		
5011.53.1900 GENERAL OP EXP - OTHER		Cost	Notes
	-		
5011.53.1902 STORM WATER FEES			
Description	Cost	Notes	
	3,850.00	All city properties	
		Not on current digest	
Totals	3,850.00		
5011.53.1922 COVID EXPENSES		Cost	Notes
	-		
Sub-total of line item detail	398,272.00		
5011.54.2410 MACHINERY		Cost	Notes
	-		
5011.54.2200 VEHICLES		Cost	Notes
	-		
5011.54.2400 COMPUTERS		Cost	Notes
	-		
5011.54.2500 EQUIPMENT		Cost	Notes
	-		
Totals	-		

Departmental Total	<u><u>398,272.00</u></u>
Round up total	
Departmental Budget	<u><u>398,272.00</u></u>

**CITY OF PINE LAKE
2024 PROPOSED BUDGET**

FUND	LINE ITEM	DESCRIPTION	COURT		2025 BUDGET AMENDED	2025 BUDGET
			2024 BUDGET AS AMENDED	2025 BUDGET REQUEST		
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS						
Salaries and Wages						
1	5012.51.1200	Regular Employees	45,011	45,011		
1	5012.51.1300	Part Time Employees	-	-		
1	5011.51.1305	Deferred Compensation				
1	5012.51.1600	Overtime	-	-		
			45,011	45,011	0	0
Employee Benefits						
1	5012.51.2100	Group Ins	9,591	10,490		
1	5012.51.2101	Employees Benefits/Other	250	-		
1	5012.51.2200	F.I.C.A. Contributions	2,791	2,791		
1	5012.51.2300	Medicare	653	653		
1	5012.51.2400	Retirement	1,558	1,558		
1	5012.51.2600	Worker's Comp	1,020	1,020		
1	5012.51.2700	Unemployment Insurance				
			15,863	16,512	0	0
Total 51 - Personal Services/Benefits			60,874	61,523	0	0
52 - PURCHASED/CONTRACTED SERVICES						
Professional						
1	5012.52.1210	Legal Expenses	8,000	8,000		
1	5012.52.1240	Judge's Fees	13,800	13,800		
1	5012.52.1250	Public Defender Fees	1,200	1,200		
1	5012.52.1290	Other Professional Services	3,000	3,200		
			Professional Services Total	26,200	0	0
Other Contracted Services						
1	5012.52.1499	Sophicity				
1	5012.52.1498	Technology	4,380	4,380		
			Other Contracted Services Total	4,380	0	0

CITY OF PINE LAKE
2024 PROPOSED BUDGET
COURT

Property Services

Cleaning Services

1	5012.52.2100	Cleaning Services	3,100	2,100		
		Property Services Total	3,100	2,100	0	0

Repairs and Maintenance

1	5012.52.2210	Equipment Repairs & Maintenance	500	500		
1	5012.52.2211	Computer Repairs & Maintenance	150	150		
1	5012.52.2212	Copier Maintenance	200	200		
		Repairs & Maintenance Total	850	850	0	0

Rentals - Equipment

1	5012.52.2320	Equipment Lease				
		Equipment Lease Total	0	0	0	0

	Total Property Services	3,950	2,950	0	0
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1	5012.52.3200	Communications (Tele/Internet)	480	480		
1	5012.52.3300	Advertising	-	-		
1	5012.52.3400	Printing & Binding	250	250		
1	5012.52.3500	Travel	1,000	1,000		
1	5012.52.3600	Dues & Fees	210	210		
1	5012.52.3610	Court Appearance Fees	3,000	3,000		
1	5012.52.3700	Education and Training	510	750		
1	5012.52.3901	Pre-Employment Drug Testing				
1	5012.52.3910	Courtware	8,000	8,000		
1	5012.52.3940	Meeting Expense	150	150		
			13,600	13,840	0	0

	Total 523000 - Other Purchased Services	13,600	13,840	0	0
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**CITY OF PINE LAKE
2024 PROPOSED BUDGET
COURT**

524000 - CONTRACT LABOR

1 5011.52.4000 Contract Labor

Total 524000 - Contract Labor	0	0	0	0
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Total 52 - Purchased/Contracted Services	47,930	47,370		
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53 - SUPPLIES

General Supplies & Materials

1 5012.53.1100 Office Supplies 925 925

1 5012.53.1103 Postage 250 250

Total General Supplies & Materials	1,175	1,175	0	0
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Other Supplies

1 5012.53.1600 Small Equipment 1,875 1,875

1 5012.53.1700 Other Supplies

1 5012.53.1800 Uniforms

Total Other Supplies	1,875	1,875	0	0
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Other General Operating Expense

1 5012.53.1900 General Operating Expense - Other 300 300

1 5012.53.1922 COVID-19 Expenses

Total Other General Operating Exp	300	300	0	0
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Total 53 - SUPPLIES	3,350	3,350	0	0
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54 - CAPITAL OUTLAYS

Machinery & Equipment

1 5012.54.2100 **Machinery**

1 5012.52.2200 **Vehicles**

1 5012.54.2400 **Computers**

1 5012.54.2500 **Equipment**

	0	-	-	0
Total	0	0	0	0

CITY OF PINE LAKE
2024 PROPOSED BUDGET

COURT

Total 54 - CAPITAL OUTLAYS	0	0	0	0
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**CITY OF PINE LAKE
2024 PROPOSED BUDGET
COURT**

57 - PAYMENTS TO OTHERS					
1	5012.57.2100	Payments to Agencies/Offsets	12,500	16,000	
1	5012.57.3100	Bond Refunds	2,500	7,500	
			<u>15,000</u>	<u>23,500</u>	<u>0</u>
					<u>0</u>
Total 57 - TOTAL PAYMENTS TO OTHERS			15,000	23,500	0
TOTAL COURT 12 EXPENSES			127,154	135,743	0

**2024 PROPOSED BUDGET
COURT DEPT DETAIL**

	Cost	Notes
5012.51.1200 REGULAR EMPLOYEES	45,011.00	
5012.51.1300 PART TIME EMPLOYEES	-	
5011.51.1305 DEFERRED COMPENSATION		
5012.51.1600 OVERTIME	-	
Totals	45,011.00	
5012.51.2100 GROUP INSURANCE		
Description	Cost	Notes
Medical	9,881.00	1 Emp at 823.35/month/12mons
Dental	534.00	1 Emp at 44.46/month/12mons
Vision	75.00	1 Emp at 6.17/month/12mons
Totals	10,490.00	
Cost	Notes	
5012.51.2101 EMPLOYEES BEN/OTHER	-	Max health plan cost reimbursement to empl
5012.51.2200 FICA	2,791.00	IRS SS Rate (.062)
5012.51.2300 MEDICARE	653.00	IRS Med Rate (.0145)
5012.51.2400 RETIRMENT	1,558.00	5% of salary (May-Dec)
5012.51.2600 WORKER'S COMP	1,020.00	Equal percentage increase of salaries increase
5012.51.2700 UMEMPLOYMENT INS	-	
Totals	6,022.00	
5012.52.1210 LEGAL EXPENSES	8,000.00	
5012.52.1230 MUNICIPAL CODE		
5012.52.1240 JUDGE'S FEES	13,800.00	Chief Judge/\$1,150/month/12mons
Cost	Notes	
5012.52.1250 PUBLIC DEFENDER FEES	1,200.00	
5012.52.1290 OTHER PROFESSIONAL SERVICES		
Description	Cost	Notes
Translation Services	3,200.00	\$250/month/12mons
Court Cashier Services		10hrs/month/12mons
Totals	3,200.00	

**2024 PROPOSED BUDGET
COURT DEPT DETAIL**

5012.52.1499 VC3		
Description	Cost	Notes
3rd Party IT Services - Admin	4,380.00	Server Host, IT Tech Support, Etc
	-	
	-	
Totals	4,380.00	
5012.52.2100 CLEANING SERVICES		
Description	Cost	Notes
Court House Cleaning	2,100.00	Ragtime Cleaning Solutions/\$175 per month
	-	
Totals	2,100.00	
5012.52.2210 EQUIP REPS & MAINT		
Description	Cost	Notes
5012.52.2210 EQUIP REPS & MAINT	500.00	
5012.52.2211 COMP REPS & MAINT	150.00	
5012.52.2212 COPIER MAINT	200.00	
5012.52.2220 AUTO REPS & MAINT	-	
Totals	850.00	
5012.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET		
Description	Cost	Notes
Comcast	-	\$490/month and \$270/month
Verizon	-	
Employee Phone	480.00	1 Empl/\$40/month per phone
Totals	480.00	

**2024 PROPOSED BUDGET
COURT DEPT DETAIL**

	Cost	Notes
5012.52.3400 PRINTING & BINDING	250.00	
5012.52.3500 TRAVEL		
Description	Cost	Notes
ICJE Travel	500.00	Judicial/Court Education Travel/Hotel/Meals
TAC Travel	500.00	
Misc.	-	
	-	
Totals	1,000.00	
	Cost	Notes
5012.52.3555 MEETINGS HOSTED/CITY	-	
5012.52.3600 DUES AND FEES		
Description	Cost	Notes
Council of Municipal Court Clerks	100.00	
Health Plan - Chamber Fees	60.00	(\$5/month/employee/12mons
Notary	50.00	
Other	-	
Totals	210.00	
	Cost	Notes
5012.52.3610 COURT APPEARANCE FEES	3,000.00	

**2024 PROPOSED BUDGET
COURT DEPT DETAIL**

5012.52.3700 EDUCATION & TRAINING		
Description	Cost	Notes
ICJE - Court	500.00	Court Education/Certification
ICJE - Judge	250.00	Judicial Education/Certification
	-	Court Education
	-	
Other	-	
Totals	750.00	
5012.52.3901 PRE-EMP DRUG SCREEN	-	
5012.52.3910 COURTWARE	8,000.00	Court Summons/Citation/Case Processing Software
5012.53.1100 OFFICE SUPPLIES	925.00	
5012.53.1103 POSTAGE	250.00	Summons/Notices/Etc.
5012.53.1109 COMPUTER SUPPLIES		
5012.53.1111 COMPUTER SOFTWARE	-	
5012.53.1150 SIGNS		
Totals	1,175.00	
5012.53.1600 SMALL EQUIPMENT	1,875.00	
5012.53.1900 GENERAL OP EXP - OTHER	300.00	
5012.53.1922 COVID EXPENSES	-	
Sub-total of line item detail	112,243.00	

**2024 PROPOSED BUDGET
COURT DEPT DETAIL**

5012.54.2410 MACHINERY	-	
5012.54.2200 VEHICLES	-	
5012.54.2400 COMPUTERS	-	
5012.54.2500 EQUIPMENT	-	
Totals	-	

5012.57.2100 PAYMENTS TO AGENCIES	16,000.00
5012.57.3100 BOND REFUNDS	7,500.00
Totals	<u>23,500.00</u>

Departmental Total	<u>135,743.00</u>
Round up total	
Departmental Budget	<u>135,743.00</u>

**CITY OF PINE LAKE
2024 PROPOSED BUDGET**

POLICE

FUND	LINE ITEM	DESCRIPTION	2024	2025	2025	2025
			BUDGET AS AMENDED	BUDGET REQUEST	BUDGET AMENDED	BUDGET
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS						
Salaries and Wages						
1	5013.51.1200	Regular Employees	174,053	174,053		
1	5013.51.1300	Part Time Employees	30,431	30,431		
1	5013.51.1305	Deferred Compensation	12,240	12,240		
1	5013.51.1400	Mayor Salary				
1	5013.51.1500	Council Salaries				
1	5013.51.1600	Overtime	750	750		
			217,474	217,474	0	0
Employee Benefits						
1	5013.51.2100	Group Ins	38,964	42,984		
1	5013.51.2101	Employees Benefits/Other	1,000	-		
1	5013.51.2200	F.I.C.A. Contributions	13,484	13,484		
1	5013.51.2300	Medicare	3,154	3,154		
1	5013.51.2400	Retirement	9,315	9,315		
1	5013.51.2600	Worker's Comp	13,638	13,638		
1	5013.51.2700	Unemployment Insurance				
			79,555	82,575	0	0
Total 51 - Personal Services/Benefits			297,029	300,049	0	0
Professional						
1	5013.52.1210	Legal Expenses	500	500		
1	5013.52.1290	Other Professional Services	1,000	1,000		
			1,500	1,500	0	0
Other Contracted Services						
1	5013.52.1499	Sophicity	1,715	4,740		
1	5013.52.1498	Technology	4,740	944		
			6,455	5,684	0	0

**CITY OF PINE LAKE
2024 PROPOSED BUDGET
POLICE**

Property Services

Cleaning Services

1	5013.52.2100 Cleaning Services	2,400	2,400		
		2,400	2,400	0	0

Repairs and Maintenance

1	5013.52.2210 Equipment Repairs & Maintenance	1,000	1,000		
1	5013.52.2211 Computer Repairs & Maintenance				
1	5013.52.2212 Copier Maintenance	250	250		
1	5013.52.2220 Automobile Repairs & Maintenance	10,000	10,000		
1	5013.52.2230 Building Repairs & Maintenance	500	500		
1	5013.52.2240 Grounds Maintenance				
1	5013.52.2250 Street Repairs & Maintenance				
		11,750	11,750	0	0

Rentals - Equipment

1	5013.52.2320 Equipment Lease				
				0	0

Total Property Services	14,150	14,150	0	0
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523000 - OTHER PURCHASED SERVICES

Insurance

1	5013.52.3100 GIRMA - Liability Ins.	20,030	19,030		
1	5013.52.3110 Claims & Judgements	5,000	5,000		
	Total Insurance	25,030	24,030	0	0

1	5013.52.3200 Communications (Tele/Internet)	6,029	6,029		
1	5013.52.3400 Printing & Binding	500	500		
1	5013.52.3500 Travel	1,590	1,590		
1	5013.52.3600 Dues & Fees	365	365		
1	5013.52.3700 Education and Training	550	550		
1	5013.52.3800 Trash/Dumpster				
1	5013.52.3830 Landfill				
1	5013.52.3901 Pre-Employment Drug Testing	450	450		
1	5013.52.3910 Courtware				
		9,484	9,484	0	0

Total 523000 - Other Purchased Services	34,514	33,514	0	0
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Total 52 - Purchased/Contracted Services	56,619	54,848		
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**CITY OF PINE LAKE
2024 PROPOSED BUDGET
POLICE**

53 - SUPPLIES

General Supplies & Materials					
1	5013.53.1100	Office Supplies	500	500	
1	5013.53.1103	Postage	60	60	
1	5013.53.1104	Custodial Supplies			
1	5013.53.1104	Ammunition	375	400	
1	5013.53.1105	Special Programs	80	150	
1	5013.53.1109	Computer Supplies			
1	5013.53.1111	Computer Software	240	240	
1	5013.53.1150	Signs			
Total General Supplies & Materials			1,255	1,350	0 0
Utilities/Energy					
1	5013.53.1210	Water/Sewer	600	600	
1	5013.53.1220	Natural Gas	1,800	1,800	
1	5013.53.1230	Electricity	2,500	3,700	
1	5013.53.1231	Street Lights			
1	5013.53.1270	Gasoline	8,000	8,000.00	
Total Utilities/Energy			12,900	14,100	0 0
Other Supplies					
1	5013.53.1600	Small Equipment	350	350	
1	5013.53.1700	Other Supplies	250	250	
1	5013.53.1800	Uniforms	1,150	1,150	
Total Other Supplies			1,750	1,750	0 0
Other General Operating Expense					
1	5013.53.1900	General Operating Expense - Other	500	500	
1	5013.53.1902	Stormwater Fees			
1	5013.53.1922	COVID-19 Expenses			
Total Other General Operating Exp			500	500	0 0
Total 53 - SUPPLIES			16,405	17,700	0 0

**CITY OF PINE LAKE
2024 PROPOSED BUDGET
POLICE**

54 - CAPITAL OUTLAYS

	Machinery & Equipment				
1	5013.54.2100 Machinery				
1	5013.52.2200 Vehicles	0			
1	5013.54.2400 Computers				
1	5013.54.2500 Equipment				
		0	0	0	0
Total 54 - CAPITAL OUTLAYS		0	0	0	0
TOTAL POLICE 013 EXPENSES		370,053	372,597	0	0

**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

	Cost	Notes
5013.51.1200 REGULAR EMPLOYEES	174,053.00	
5013.51.1300 PART TIME EMPLOYEES	30,431.00	
5011.51.1305 DEFERRED COMPENSATION	12,240.00	Cap Excess and Comp Time Payout
5013.51.1600 OVERTIME	750.00	
Totals	217,474.00	
5013.51.2100 GROUP INSURANCE		
Description	Cost	Notes
Medical	39,948.00	4 Emp at 832.35/month/12mons
Dental	2,136.00	4 Emp at 44.46/month/12mons
Vision	900.00	4 Emp at 6.17/month/12mons
Totals	42,984.00	
	Cost	Notes
5013.51.2101 EMPLOYEES BEN/OTHER	-	Max health plan cost reimbursement - 4 empl
5013.51.2200 FICA	13,484.00	IRS SS Rate (.062)
5013.51.2300 MEDICARE	3,154.00	IRS Med Rate (.0145)
5013.51.2400 RETIRMENT	9,315.00	5% of FT salary
5013.51.2600 WORKER'S COMP	13,638.00	Equal percentage increase of salaries increase
5013.51.2700 UMEMPLOYMENT INS	-	
Totals	39,591.00	
	Cost	Notes
5013.52.1140 OTHER ADMIN SERVICES	-	
5013.52.1220 AUDITOR FEES	-	
5013.52.1210 LEGAL EXPENSES	500.00	
5013.52.1230 MUNICIPAL CODE	-	
5013.52.1290 OTHER PROFESSIONAL SERVICES		
Description	Cost	Notes
Misc.	1,000.00	
Totals	1,000.00	

**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

5013.52.1499 VC3		
Description	Cost	Notes
3rd Party IT Services - Admin	4,740.00	Server Host, IT Tech Support, Etc
	-	
	-	
Totals	4,740.00	
5013.52.1498 TECHNOLOGY		
Description	Cost	Notes
Adobe, etc	400.00	
Ga Technology Authority	144.00	
Police Security	400.00	
Totals	944.00	
5013.52.2100 CLEANING SERVICES		
Description	Cost	Notes
Police Dept	2,400.00	Ragtime Cleaning Solutions/\$500 per month
	-	
Totals	2,400.00	
5013.52.2210 EQUIP REPS & MAINT		
Description	Cost	Notes
5013.52.2210 EQUIP REPS & MAINT	1,000.00	
5013.52.2211 COMP REPS & MAINT	-	
5013.52.2212 COPIER MAINT	250.00	
5013.52.2220 AUTO REPS & MAINT	10,000.00	
Totals	11,250.00	

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**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

5013.52.2230 BUILDING REPAIRS & MAINTENANCE		
Description	Cost	Notes
General repairs & maintenance	500.00	
	-	
Totals	500.00	
5013.52.3100 GIRMA - LIABILITY INS		
	19,030.00	17,300 for FY2024 plus 10% increase
5013.52.3110 CLAIMS & JUDGEMENTS		
	5,000.00	
5013.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET		
Description	Cost	Notes
Comcast	5,064.00	\$247/month and \$175/month
Verizon	485.00	Chief Phone
Employee Phone	480.00	1 Empl/\$40/month per phone
Totals	6,029.00	
5013.52.3300 ADVERTISING		
Description	Cost	Notes
Legal Organ Ads	-	Ace II Communications/Champion Newspaper
	-	
	-	
Totals		
5013.52.3400 PRINTING & BINDING		
	500.00	Receipt Books/Binders/Printing
5013.52.3500 TRAVEL		
Description	Cost	Notes
Ga Chief's Assoc - Travel	340.00	
Ga Chief's Assoc - Hotel/Meals	1,250.00	
	-	
Totals	1,590.00	

19030

**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

5013.52.3600 DUES AND FEES		
Description	Cost	Notes
GA Chief's Assoc Dues	125.00	Annual
Health Plan Dues	240.00	4 Emp/\$5each/\$20permonth/12months
Other	-	
Totals	365.00	
5013.52.3700 EDUCATION & TRAINING		
Description	Cost	Notes
GA Chief's Association Conference	550.00	
Other	-	
Totals	550.00	
5013.52.3901 PRE-EMP DRUG SCREEN	450.00	
5013.53.1005 SPECIAL PROGRAMS SUPP	-	
5013.53.1100 OFFICE SUPPLIES	500.00	
5013.53.1103 POSTAGE	60.00	
5013.53.1104 AMMUNITION	400.00	
5013.53.1105 SPECIAL PROGRAMS	150.00	
5013.53.1109 COMPUTER SUPPLIES		
5013.53.1111 COMPUTER SOFTWARE	240.00	
5013.53.1150 SIGNS		
Totals	1,350.00	

**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

5013.53.1210 WATER & SEWER		
Description	Cost	Notes
459 Pine	600.00	DeKalb Co.
		DeKalb Co.
Totals	600.00	
5013.53.1220 NATURAL GAS		
Description	Cost	Notes
459 Pine	1,800.00	Scana
Totals	1,800.00	
5013.53.1230 ELECTRICITY		
Description	Cost	Notes
459 Pine	3,700.00	Increase in cost of Electricity - based on billing
Totals	3,700.00	
5013.53.1270 GASOLINE		
	8,000.00	
5013.53.1600 SMALL EQUIPMENT		
	350.00	
5013.53.1700 OTHER SUPPLIES		
Description	Cost	Notes
	250.00	
Totals	250.00	

**2024 PROPOSED BUDGET
POLICE DEPT DETAIL**

	Cost	Notes
5013.53.1800 UNIFORMS	1,150.00	
5013.53.1900 GENERAL OP EXP - OTHER	500.00	
5013.53.1922 COVID EXPENSES	-	
Sub-total of line item detail	372,597.00	
5013.54.2410 MACHINERY	-	
5013.54.2200 VEHICLES	-	
5013.54.2400 COMPUTERS	-	
5013.54.2500 EQUIPMENT	-	
Totals	-	

Departmental Total	372,597.00
Round up total	
Departmental Budget	372,597.00

**CITY OF PINE LAKE
2024 PROPOSED BUDGET**

PUBLIC WORKS

FUND	LINE ITEM	DESCRIPTION	2024		2025	
			BUDGET AS AMENDED	BUDGET REQUEST	BUDGET AMENDED	2025 BUDGET
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS						
Salaries and Wages						
1	5014.51.1200	Regular Employees	17,680	33,280		
1	5014.51.1300	Part Time Employees				
1	5014.51.1305	Deferred Compensation				
1	5014.51.1600	Overtime	750	750		
		Salaries & Wages Total	18,430	34,030	0	0
Employee Benefits						
1	5014.51.2100	Group Ins	10,999	5,853		
1	5014.51.2101	Employees Benefits/Other	500	-		
1	5014.51.2200	F.I.C.A. Contributions	1,144	2,110		
1	5014.51.2300	Medicare	268	494		
1	5014.51.2400	Retirement	2,482	1,702		
1	5014.51.2600	Worker's Comp	4,701	4,701		
1	5014.51.2700	Unemployment Insurance				
		Employee Benefits Total	20,094	14,860	0	0
Total 51 - Personal Services/Benefits			38,524	48,890	0	0
52 - PURCHASED/CONTRACTED SERVICES						
Professional						
1	5014.52.1210	Legal Expenses				
1	5014.52.1290	Other Professional Services	36,847	36,847		
		Professional Total	36,847	36,847	0	0
Other Contracted Services						
1	5014.52.1499	Sophicity				
1	5014.52.1498	Technology	460	460		
		Other Contracted Services Total	460	460	0	0

**CITY OF PINE LAKE
2024 PROPOSED BUDGET
PUBLIC WORKS**

Property Services

Cleaning Services

1	5014.52.2100 Cleaning Services	-	-		
		0	0	0	0

Repairs and Maintenance

1	5014.52.2210 Equipment Repairs & Maintenance	6,250	6,250.00		
1	5014.52.2211 Computer Repairs & Maintenance				
1	5014.52.2212 Copier Maintenance				
1	5014.52.2220 Automobile Repairs & Maintenance	2,000	5,000		
1	5014.52.2230 Building Repairs & Maintenance	2,500	6,000		
1	5014.52.2240 Grounds Maintenance	4,500	4,500		
1	5014.52.2250 Street Repairs & Maintenance	15,656	17,550		
	<u>Repairs & Maintenance Total</u>	<u>30,906</u>	<u>39,300</u>	<u>0</u>	<u>0</u>

Rentals - Equipment

1	5014.52.2320 Equipment Lease				
	<u>Equipment Lease Total</u>			<u>0</u>	<u>0</u>

Total Property Services	30,906	39,300	0	0
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523000 - OTHER PURCHASED SERVICES

Insurance

1	5014.52.3100 GIRMA - Liability Ins.	4,602	8,146		
1	5014.52.3110 Claims & Judgements	1,000	1,000		
	<u>Total Insurance</u>	<u>5,602</u>	<u>9,146</u>	<u>0</u>	<u>0</u>

1	5014.52.3200 Communications (Tele/Internet)	1,985	2,460		
1	5014.52.3500 Travel				
1	5014.52.3600 Dues & Fees	60	60		
1	5014.52.3700 Education and Training	800	800		
1	5014.52.3800 Trash/Dumpster				
1	5014.52.3830 Landfill	1,200	1,200		
1	5014.52.3901 Pre-Employment Drug Testing				
		<u>4,045</u>	<u>4,520</u>	<u>0</u>	<u>0</u>

Total 523000 - Other Purchased Services	9,647	13,666	0	0
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**CITY OF PINE LAKE
2024 PROPOSED BUDGET
PUBLIC WORKS**

524000 - CONTRACT LABOR

1	5014.52.4000	Contract Labor	15,000	25,000		
Total 524000 - Contract Labor			15,000	25,000	0	0
Total 52 - Purchased/Contracted Services			92,860	115,273	0	0

53 - SUPPLIES

General Supplies & Materials

5014.53.1104	Custodial Supplies	200	200		
5014.53.1111	Computer Software				
5014.53.1150	Signs	4,000	4,000		

Total General Supplies & Materials			4,200	4,200	0	0
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Utilities/Energy

1	5014.53.1210	Water/Sewer				
1	5014.53.1220	Natural Gas				
1	5014.53.1230	Electricity	2,500	4,250		
1	5014.53.1231	Street Lights	11,650	14,600		
1	5014.53.1270	Gasoline	2,500	3,000		
Total Utilities/Energy			16,650	21,850	0	0

Other Supplies

1	5014.53.1600	Small Equipment	1,500	1,500		
1	5014.53.1700	Other Supplies	1,250	1,250		
1	5014.53.1800	Uniforms	400	400		
Total Other Supplies			3,150	3,150	0	0

Other General Operating Expense

1	5014.53.1900	General Operating Expense - Other	1,500	1,500		
1	5014.53.1902	Stormwater Fees				
1	5014.53.1922	COVID-19 Expenses				
Total Other General Operating Exp			1,500	1,500	0	0

Total 53 - SUPPLIES			25,500	30,700	0	0
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**CITY OF PINE LAKE
2024 PROPOSED BUDGET
PUBLIC WORKS**

54 - CAPITAL OUTLAYS

	Machinery & Equipment				
1	5014.54.2100 Machinery				
1	5014.52.2200 Vehicles		-		
1	5012.54.2400 Computers				
1	5014.54.2500 Equipment	66,585			
		66,585	0	0	0
Total 54 - CAPITAL OUTLAYS		66,585	0	0	0
TOTAL PUBLIC WORKS EXPENSES		223,469	194,863	0	0

**2024 PROPOSED BUDGET
PW DEPT DETAIL**

	Cost	Notes
5014.51.1200 REGULAR EMPLOYEES	33,280.00	
5014.51.1300 PART TIME EMPLOYEES	-	
5011.51.1305 DEFERRED COMPENSATION		
5014.51.1600 OVERTIME	750.00	
Totals	34,030.00	
5014.51.2100 GROUP INSURANCE		
Description	Cost	Notes
Medical	4,940.10	0.5 Emp at 823.35/month/12mons (was 1.5 emp)
Dental	801.00	0.5 Emp at 44.46/month/12mons
Vision	112.00	0.5 Emp at 6.17/month/12mons
Totals	5,853.10	
	Cost	Notes
5014.51.2101 EMPLOYEES BEN/OTHER	-	Max health plan cost reimbursement to empl
5014.51.2200 FICA	2,110.00	IRS SS Rate (.062)
5014.51.2300 MEDICARE	494.00	IRS Med Rate (.0145)
5014.51.2400 RETIRMENT	1,702.00	5% of FT salary
5014.51.2600 WORKER'S COMP	4,701.00	Equal percentage increase of salaries increase
5014.51.2700 UMEMPLOYMENT INS	-	
Totals	9,007.00	
	Cost	Notes
5014.52.1290 OTHER PROFESSIONAL SERVICES		
Description	Cost	Notes
Pole Decorations	1,000.00	Branam Lighting
	35,847.00	Increase contract scenaria (based on 2024)
Totals	36,847.00	
5014.52.1499 VC3		
Description	Cost	Notes
		Server Host, IT Tech Support, Etc
	-	
	-	

**2024 PROPOSED BUDGET
PW DEPT DETAIL**

5014.52.1498 TECHNOLOGY		
Description	Cost	Notes
Public Works Shop Security	460.00	EMC Security
Totals	460.00	
5014.52.2100 CLEANING SERVICES		
Description	Cost	Notes
	-	Ragtime Cleaning Solutions/\$175 per month
	-	
Totals	-	
5014.52.2210 EQUIP REPS & MAINT		
Description	Cost	Notes
	6,250.00	
5014.52.2220 AUTO REPS & MAINT	5,000.00	Subject to change baased on new/lease equip
Totals	11,250.00	scenario.
5014.52.2230 BUILDING REPAIRS & MAINTENANCE		
Description	Cost	Notes
General repairs & maintenance	6,000.00	Based on 2024 costs
	-	
Totals	6,000.00	
5014.52.2240 GROUNDS MAINTENANCE	4,500.00	
		LMIG allocation plus 30% match
5014.52.2250 STREET REPS & MAINT	17,550.00	Patching, potholes, striping
		2024 amend- to add 2024 supplemental LMIG
5014.52.2320 EQUIPMENT LEASE	-	
5014.52.3100 GIRMA - LIABILITY INS	8,146.00	equal 7405 x 10%
5014.52.3110 CLAIMS & JUDGEMENTS	1,000.00	

**2024 PROPOSED BUDGET
PW DEPT DETAIL**

5014.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET		
Description	Cost	Notes
	-	
Verizon	960.00	PW Cell Phone (40 x 2 x 12)
Comcast	1,500.00	Shop
Totals	2,460.00	
5014.52.3600 DUES AND FEES		
Description	Cost	Notes
	-	Annual
Health Plan Dues	60.00	1 Emp/\$5each/\$5permonth
Other	-	
Totals	60.00	
5014.52.3700 EDUCATION & TRAINING		
Description	Cost	Notes
Storm Water Inspection Training	800.00	
Other	-	
Totals	800.00	
5011.52.3830 LANDFILL	1,200.00	
5011.52.3901 PRE-EMP DRUG SCREEN	-	
5011.52.4000 CONTRACT LABOR	25,000.00	Tree Removal, Landscaping, Supplemental
	Cost	Notes
5014.53.1104 CUSTODIAL SUPPLIES	200.00	
5014.53.1150 SIGNS	4,000.00	
Totals	4,200.00	

**2024 PROPOSED BUDGET
PW DEPT DETAIL**

5014.53.1230 ELECTRICITY		
Description	Cost	Notes
463 Clubhouse - Shop	4,250.00	Increase in Electricity
Totals	4,250.00	
5014.53.1231 STREET LIGHTS		
	14,600.00	Increase in electricity
5014.53.1270 GASOLINE		
	3,000.00	
5014.53.1600 SMALL EQUIPMENT		
	1,500.00	
5014.53.1700 OTHER SUPPLIES		
Description	Cost	Notes
	1,250.00	
Totals	1,250.00	
	Cost	Notes
5014.53.1800 UNIFORMS		
	400.00	
5014.53.1900 GENERAL OP EXP - OTHER		
	1,500.00	Analytical Environmental - Lake Testing
Sub-total of line item detail	194,863.10	
5014.54.2410 MACHINERY		
	-	
5014.54.2200 VEHICLES		
	-	Public Works Vehicles (Potential Lease Purchase)
5014.54.2400 COMPUTERS		
	-	\$50K in SPLOST II for vehicles and/or equip
5014.54.2500 EQUIPMENT		
	-	Public Works Equipment (Potential Lease Purchase)
Totals	-	

Departmental Total	<u>194,863.10</u>
Round up total	
Departmental Budget	<u>194,863.10</u>

**CITY OF PINE LAKE
2024 PROPOSED BUDGET**

		RECREATION				
		2024	2025	2025	2025	
FUND	LINE ITEM	DESCRIPTION	BUDGET AS AMENDED	BUDGET REQUEST	BUDGET AMENDED	BUDGET
51 - PERSONAL SERVICES/EMPLOYEE BENEFITS						
Salaries and Wages						
1	5023.51.1200	Regular Employees				
1	5023.51.1300	Part Time Employees	13,125	13,125		
1	5023.51.1305	Deferred Compensation				
1	5023.51.1600	Overtime				
			13,125	13,125	0	0
Employee Benefits						
1	5023.51.2100	Group Ins				
1	5023.51.2101	Employees Benefits/Other				
1	5023.51.2200	F.I.C.A. Contributions	814	814		
1	5023.51.2300	Medicare	191	191		
1	5023.51.2400	Retirement				
1	5023.51.2600	Worker's Comp	80	80		
1	5023.51.2700	Unemployment Insurance				
			1,085	1,085	0	0
Total 51 - Personal Services/Benefits			14,210	14,210	0	0
52 - PURCHASED/CONTRACTED SERVICES						
Property Services						
Cleaning Services						
1	5023.52.2100	Cleaning Services	4,100	4,900		
			4,100	4,900	0	0
Repairs and Maintenance						
1	5023.52.2210	Equipment Repairs & Maintenance	200	200		
1	5023.52.2320	Equipment Lease	800			
1	5023.52.2230	Building Repairs & Maintenance	1,500	1,500		
			2,500	1,700	0	0
Total Property Services			7,400	7,400	0	0

**CITY OF PINE LAKE
2024 PROPOSED BUDGET
RECREATION**

523000 - OTHER PURCHASED SERVICES

Insurance

1	5023.52.3100	GIRMA - Liability Ins.	1,464	1,610		
1	5023.52.3110	Claims & Judgements		-		
Total Insurance			1,464	1,610	0	0

1	5023.52.3200	Communications (Tele/Internet)	4,464	4,464		
			4,464	4,464	0	0

Total 523000 - Other Purchased Services			5,928	6,074	0	0
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Total 52 - Purchased/Contracted Services			13,328	13,474	0	0
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53 - SUPPLIES

General Supplies & Materials

	5023.53.1104	Custodial Supplies	1,500	1,500		
	5023.53.1111	Computer Software				
	5023.53.1150	Signs	2,000	2,000		
Total General Supplies & Materials			3,500	3,500	0	0

Utilities/Energy

1	5023.53.1210	Water/Sewer	200	200		
1	5023.53.1220	Natural Gas	3,000	3,000		
1	5023.53.1230	Electricity	3,500	3,800		
Total Utilities/Energy			6,700	7,000	0	0

Other Supplies

1	5011.53.1600	Small Equipment	200	200		
1	5011.53.1700	Other Supplies	0	0		
1	5011.53.1800	Uniforms		0		
Total Other Supplies			200	200	0	0

**CITY OF PINE LAKE
2024 PROPOSED BUDGET
RECREATION**

Other General Operating Expense

1	5023.53.1900	General Operating Expense - Other	1,300	1,300		
1	5023.53.1902	Stormwater Fees				
1	5023.53.1922	COVID-19 Expenses				
Total Other General Operating Exp			1,300	1,300	0	0
Total 53 - SUPPLIES			11,700	12,000	0	0

54 - CAPITAL OUTLAYS

Machinery & Equipment

1	5023.54.2100	Machinery				
1	5023.52.2200	Vehicles				
1	5023.54.2400	Computers				
1	5023.54.2500	Equipment				
			0	0	0	0
Total 54 - CAPITAL OUTLAYS			0	0	0	0

TOTAL RECREATION EXPENSES

39,238	39,684	0	0
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**2024 PROPOSED BUDGET
REC DETAIL**

	Cost	Notes
5023.51.1200 REGULAR EMPLOYEES	-	
5023.51.1300 PART TIME EMPLOYEES	13,125.00	
5011.51.1305 DEFERRED COMPENSATION		
5023.51.1600 OVERTIME	-	
Totals	13,125.00	
5023.51.2100 GROUP INSURANCE		
Description	Cost	Notes
Medical	-	0 Emp at 748.50/month/12mons
Dental	-	0 Emp at 44.46/month/12mons
Vision	-	0 Emp at 6.17/month/12mons
	-	
Totals		
Cost	Notes	
5023.51.2101 EMPLOYEES BEN/OTHER	-	Max health plan cost reimbursement to empl
5023.51.2200 FICA	814.00	IRS SS Rate (.062)
5023.51.2300 MEDICARE	191.00	IRS Med Rate (.0145)
5023.51.2400 RETIRMENT	-	
5023.51.2600 WORKER'S COMP	80.00	Equal percentage increase of salaries increase
5023.51.2700 UMEMPLOYMENT INS	-	
Totals	1,085.00	
Cost	Notes	
5023.52.2100 CLEANING SERVICES		
Description	Cost	Notes
Clubhouse/Beach House	4,900.00	Ragtime /\$175 per mon bldgs/\$50mon playground
	-	
Totals	4,900.00	

**2024 PROPOSED BUDGET
REC DETAIL**

5023.52.2210 EQUIP REPS & MAINT	200.00	
5011.52.2211 COMP REPS & MAINT	-	
5011.52.2212 COPIER MAINT	-	
5023.52.2220 AUTO REPS & MAINT	-	
Totals	200.00	
5023.52.2230 BUILDING REPAIRS & MAINTENANCE		
Description	Cost	Notes
General repairs & maintenance	1,500.00	
	-	
Totals	1,500.00	
5023.52.2320 EQUIPMENT LEASE		
	800.00	Porta-potty
5023.52.3100 GIRMA - LIABILITY INS	1,610.00	equals 1464 plus 10%
5023.52.3110 CLAIMS & JUDGEMENTS	-	
5023.52.3200 COMMUNICATIONS/TELEPHONE/INTERNET		
Description	Cost	Notes
	-	
Cell Phone	480.00	Facility Rental Cell Phone
Comcast	3,984.00	Comcast (\$332/month)
Totals	4,464.00	
5023.53.1100 OFFICE SUPPLIES	-	
5023.53.1103 POSTAGE	-	
5023.53.1104 CUSTODIAL SUPPLIES	1,500.00	Restroom/Facility Supplies
5023.53.1150 SIGNS	2,000.00	
Totals	3,500.00	

**2024 PROPOSED BUDGET
REC DETAIL**

5023.53.1210 WATER & SEWER		
Description	Cost	Notes
	200.00	DeKalb Co.
		DeKalb Co.
Totals	200.00	
5023.53.1220 NATURAL GAS		
Description	Cost	Notes
	3,000.00	Scana
Totals	3,000.00	
5023.53.1230 ELECTRICITY		
Description	Cost	Notes
300 Clubhouse/4580 Lakeshore	3,800.00	
Totals	3,800.00	
5023.53.1600 SMALL EQUIPMENT	200.00	
5023.53.1900 GENERAL OP EXP - OTHER	1,300.00	
Sub-total of line item detail	39,684.00	

Departmental Total	39,684.00
Round up total	
Departmental Budget	39,684.00

CITY OF PINE LAKE
2024 PROPOSED BUDGET
DEBT SERVICE

Debt Service	2024 Budget as Amended	2025 Budget Request	2025 Budget
61 · TRANSFERS			
611006 · TRANSFER FROM GENERAL FUND - Public Works Vehicles			
611006 · TRANSFER FROM GENERAL FUND - Leaf Machine	0	34,337	0
Total 61 · TRANSFERS	0	34,337	0
Expense			
58 · DEBT SERVICE			
581000 · PRINCIPAL			
581315 Public Works Vehicles			
581310 · CAPITAL LEASE PRINCIPAL	0	28,794	0
Total 581000 · PRINCIPAL	0	28,794	0
582000 · INTEREST			
581315 Public Works Vehicles			
582302 · INTEREST EXPENSE OTHER	0	5,543	0
Total 582000 · INTEREST	0	5,543	0
Total 58 · DEBT SERVICE	0	34,337	0
Debt Service Total Expense	0	34,337	0
Net		0	

Annual GMA Lease Payment for Police Vehicle and Leaf Loader

CITY OF PINE LAKE
2024 PROPOSED BUDGET
DDA BOND

Downtown Development Authority Bond	2024 Budget as Amended	2025 Budget Request	2025 Budget
61 · TRANSFERS			
611006 · TRANSFER FROM GENERAL FUND	77,230	77,230	-
Total 61 · TRANSFERS	77,230	77,230	-
Expense			
58 · DEBT SERVICE			
581000 · PRINCIPAL			
581301 · BOND PAYMENT - DDA	56,840	62,003	-
Total 581000 · PRINCIPAL	56,840	62,003	-
582000 · INTEREST			
582301 · INTEREST EXPENSE - DDA BOND	20,390	15,227	-
Total 582000 · INTEREST	20,390	15,227	-
Total 58 · DEBT SERVICE	77,230	77,230	-
DDA Bond Total Expense	77,230	77,230	-

CITY OF PINE LAKE
2024 PROPOSED BUDGET
CAPITAL PROJECTS

Capital	2023 Budget as Amended	2024 Budget Request	2024 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	0	0	0
FUND BALANCE - ENDING	0	0	0
Expense			
54 · CAPITAL OUTLAYS			
541000 · PROPERTY			
541100 · SITES	0	0	0
541200 · SITE IMPROVEMENTS	0	0	0
541300 · BUILDINGS & IMPROVE.	0	0	0
Total 541000 · PROPERTY	0	0	0
542000 · MACHINERY & EQUIPMENT			
542100 · MACHINERY	0	0	0
542200 · VEHICLES	0	0	0
Total 542000 · MACHINERY & EQUIPMENT	0	0	0
Total 54 · CAPITAL OUTLAYS	0	0	0
Capital Total Expense	0	0	0

CITY OF PINE LAKE
2024 PROPOSED BUDGET
SPLOST I

SPLOST I	Approved 2024 Budget	2024 Budget as Amended	Proposed 2025 Budget	2025 Budget
Revenues				
31 · TAXES				
313000 · GENERAL SALES AND USE TAXES				
313900 · SPLOST	125,000	125,000	0	0
Total 313000 · GENERAL SALES AND USE TAXES	125,000	125,000	0	0
Total 31 · TAXES	125,000	125,000	0	0
33 · INTERGOVERNMENTAL REVENUES				
334000 · STATE GOVERNMENT GRANTS				
334005 · LMIG Program	0	11,382	0	0
Total 334000 · STATE GOVERNMENT GRANTS	0	11,382	0	0
Total 33 · INTERGOVERNMENTAL REVENUES	0	11,382	0	0
Total Revenues	125,000	136,382	0	0
BEGINNING FUND BALANCE	442,173	442,173		
TO FUND BALANCE	-226,599	-226,599	0	0
ENDING FUND BALANCE	215,574	215,574	215,574	215,574
Expense				
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521401 · CONTRACTED SERVICES	11,599	11,599	0	0
Total 521000 · PROFESSIONAL & TECH. SRVCS	11,599	11,599	0	0
522000 · PROPERTY SERVICES				
522200 · REPAIRS AND MAINTENANCE				
522230 · BUILDING REPAIRS & MAINTENANCE	0			
522250 · STREET MAINTENANCE & REPAIRS	320,000	331,382	0	0
Total 522200 · REPAIRS AND MAINTENANCE	320,000	331,382	0	0
Total 522000 · PROPERTY SERVICES	320,000	331,382	0	0

CITY OF PINE LAKE
2024 PROPOSED BUDGET
SPLOST I

Total 52 · PURCHASES/CONTRACTED SERVICES	331,599	342,981	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/EQUIPMENT	20,000	20,000	0	0
542000 · MACHINERY & EQUIPMENT	20,000	20,000	0	0
Total 54 · CAPITAL OUTLAYS	20,000	20,000	0	0
SPLOST Total Expense	351,599	362,981	0	0
Net Income	-226,599	-226,599	0	0

CITY OF PINE LAKE
2024 PROPOSED BUDGET
SPLOST II

SPLOST I	Approved 2024 Budget	2024 Budget as Amended	Proposed 2025 Budget	2025 Budget
Revenues				
31 · TAXES				
313000 · GENERAL SALES AND USE TAXES				
313900 · SPLOST	0		144,000	0
<u>Total 313000 · GENERAL SALES AND USE TAXES</u>	0	0	144,000	0
Total 31 · TAXES	0	0	144,000	0
33 · INTERGOVERNMENTAL REVENUES				
334000 · STATE GOVERNMENT GRANTS				
334005 · LMIG Program	0	0	0	0
<u>Total 334000 · STATE GOVERNMENT GRANTS</u>	0	0	0	0
Total 33 · INTERGOVERNMENTAL REVENUES	0	0	0	0
Total Revenues	0	0	144,000	0
TO FUND BALANCE	0	0	144,000	0
ENDING FUND BALANCE	0	0	144,000	144,000
Expense				
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521401 · CONTRACTED SERVICES	0	0	0	0
<u>Total 521000 · PROFESSIONAL & TECH. SRVCS</u>	0	0	0	0

CITY OF PINE LAKE
2024 PROPOSED BUDGET
SPLOST II

522000 · PROPERTY SERVICES

522200 · REPAIRS AND MAINTENANCE

522230 · BUILDING REPAIRS & MAINT 0

522250 · STREET MAINTENANCE & REPAIRS 0 0 0 0

Total 522200 · REPAIRS AND MAINTENANCE 0 0 0 0

Total 522000 · PROPERTY SERVICES 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/EQUIPMENT 0 0 0 0

542000 · MACHINERY & EQUIPMENT 0 0 0 0

Total 54 · CAPITAL OUTLAYS 0 0 0 0

SPLOST Total Expense

0 0 0 0

Net Income

0 0 144,000 0

CITY OF PINE LAKE
2024 PROPOSED BUDGET
SPLOST II

144000

CITY OF PINE LAKE
2024 PROPOSED BUDGET
ARPA FUND 12

ARPA Fund	Actual 2024 Budget	Approved 2024 Budget	Revised 2024 Budget	Proposed 2025 Budget
Revenues				
33 · INTERGOVERNMENTAL REVENUES				
332000 · FEDERAL GOVERNMENT TRANSFERS				
332100 · ARPA FISCAL RECOVERY FUNDS				
	0	0	0	0
	<u>Total 332000 · FEDERAL GOVERNMENT TRANSFERS</u>			
	0	0	0	0
	<u>Total 33 · INTERGOVERNMENTAL REVENUES</u>			
	0	0	0	0
Total Revenues				
	0	0	0	0
TO FUND BALANCE				
	<u>0</u>	<u>140,786</u>	<u>0</u>	<u>0</u>
ENDING FUND BALANCE				
	0	140,786	0	0
Expense				
52 · PURCHASES/CONTRACTED SERVICES				
521000 · PROFESSIONAL & TECHNICAL SRVCS				
521401 · CONTRACTED SERVICES				
	0	0	0	0
	<u>Total 521000 · PROFESSIONAL & TECH. SRVCS</u>			
	0	0	0	0
	<u>Total 52 · PURCHASES/CONTRACTED SERVICES</u>			
	0	0	0	0
53 · SUPPLIES				
531000 · SUPPLIES				
531900 · OTHER GENERAL OPERATING EXP				
	0	0	0	0
	<u>Total 531000 · SUPPLIES</u>			
	0	0	0	0
	<u>Total 53 · SUPPLIES</u>			
	0	0	0	0

CITY OF PINE LAKE
 2024 PROPOSED BUDGET
 ARPA FUND 12

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
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61 · TRANSFERS

611009 · TRANSFER TO GENERAL FUND	0	0	0	0
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Total 61 · TRANSFERS	0	0	0	0
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ARPA Total Expense	0	0	0	0
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CITY OF PINE LAKE
2024 PROPOSED BUDGET
MCALLISTER FUND

McAllister Fund	Approved 2024 Budget	Revised 2024 Budget	Proposed 2025 Budget
Revenues			
36 · INTEREST REVENUE			
361000 · INTEREST	0	0	0
Total 36 · INTEREST REVENUE	0	0	0
Total Revenues	0	0	0
To Fund Balance		0	0
Ending Fund Balance	93,968	93,968	93,968
Expense			
53· SUPPLIES			
531900 · GRANT EXPENSES	0	0	0
TOTAL 53· SUPPLIES	0	0	0
Total Expense	0	0	0

CITY OF PINE LAKE
 2024 PROPOSED BUDGET
 CONFISCATED ASSETS FUND

Confiscated Assets	Approved 2024 Budget	Revised 2024 Budget	Proposed 2025 Budget
From Fund Balance	500	500	500
Fund Balance Ending	2,939	2,939	2,439
Expense			
53· SUPPLIES			
53190 · GRANT EXPENSES	500	500	500
TOTAL 53· SUPPLIES	500	500	500
Total Expense	500	500	500

FY2024			Hourly	Bi-weekly	Annual	
Department	Employee	Title	Rate	Salary	Salary	
Administration	Vacant	Manager		3,615.39	94,000.14	
	Dagenhard	Asst. City Clerk		1,660.39	43,170.14	
	Varner	Admin. Coordinator	-	-	-	
					137,170.28	
					Full-time	137,170.28
					Part-time	-
Court						
	Capers	Court Clerk	21.64	1,731.20	45,011.20	
					45,011.20	
Public Safety						
	Y'Hudah-Green	Chief		2,299.13	59,777.38	
	Adkins	Corporal	17.04	1,363.20	35,443.20	
	Cooper	Corporal	17.13	1,370.40	35,630.40	
	Palms	Lt.	20.77	1,661.60	43,201.60	
	Stokes	Officer	17.44	610.40	15,870.40	
		TAC	16.00	560.00	14,560.00	
					204,482.98	
					Part-time	30,430.40
					Full-time	174,052.58
Public Works						
	Vacant	Laborer	16.00	1,280.00	33,280.00	
	Hodges	Laborer	16.00	1,280.00	33,280.00	
					66,560.00	
					Public works	33,280.00
					StormWater	33,280.00
Recreation						
	Seasonal	Beach Maintenance	12.00	480.00	4,320.00	
	Seasonal	Beach Monitor	12.00	480.00	4,320.00	
	Robinson	Facilities Coordinator		172.50	4,485.00	
					13,125.00	
					Total	466,349.46

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
7,230.78	7,230.78	7,230.78	7,230.78	10,846.17	7,230.78	7,230.78	10,846.17
3,320.78	3,320.78	3,320.78	3,320.78	4,981.17	3,320.78	3,320.78	4,981.17
-	-	-	-	-	-	-	-
10,551.56	10,551.56	10,551.56	10,551.56	15,827.34	10,551.56	10,551.56	15,827.34
3,462.40	3,462.40	3,462.40	3,462.40	3,462.40	5,193.60	3,462.40	3,462.40
3,462.40	3,462.40	3,462.40	3,462.40	3,462.40	5,193.60	3,462.40	3,462.40
4,598.26	4,598.26	4,598.26	4,598.26	4,598.26	6,897.39	4,598.26	4,598.26
2,726.40	2,726.40	2,726.40	2,726.40	2,726.40	4,089.60	2,726.40	2,726.40
2,740.80	2,740.80	2,740.80	2,740.80	2,740.80	4,111.20	2,740.80	2,740.80
3,323.20	3,323.20	3,323.20	3,323.20	3,323.20	4,984.80	3,323.20	3,323.20
1,220.80	1,220.80	1,220.80	1,220.80	1,220.80	1,831.20	1,220.80	1,220.80
1,120.00	1,120.00	1,120.00	1,120.00	1,120.00	1,680.00	1,120.00	1,120.00
15,729.46	15,729.46	15,729.46	15,729.46	15,729.46	23,594.19	15,729.46	15,729.46
2,560.00	2,560.00	2,560.00	2,560.00	2,560.00	3,840.00	2,560.00	2,560.00
2,560.00	2,560.00	2,560.00	2,560.00	2,560.00	3,840.00	2,560.00	2,560.00
5,120.00	5,120.00	5,120.00	5,120.00	5,120.00	7,680.00	5,120.00	5,120.00
					1,440.00	960.00	960.00
					1,440.00	960.00	960.00
345.00	345.00	345.00	345.00	345.00	517.50	345.00	345.00
345.00	345.00	345.00	345.00	345.00	3,397.50	2,265.00	2,265.00

Sep	Oct	Nov	Dec		
7,230.78	7,230.78	7,230.78	7,230.78	94,000.14	
3,320.78	3,320.78	3,320.78	3,320.78	43,170.14	
-	-	-	-	-	
10,551.56	10,551.56	10,551.56	10,551.56	137,170.28	-
3,462.40	3,462.40	3,462.40	5,193.60	45,011.20	
3,462.40	3,462.40	3,462.40	5,193.60	45,011.20	-
4,598.26	4,598.26	4,598.26	6,897.39	59,777.38	
2,726.40	2,726.40	2,726.40	4,089.60	35,443.20	
2,740.80	2,740.80	2,740.80	4,111.20	35,630.40	
3,323.20	3,323.20	3,323.20	4,984.80	43,201.60	
1,220.80	1,220.80	1,220.80	1,831.20	15,870.40	
1,120.00	1,120.00	1,120.00	1,680.00	14,560.00	
15,729.46	15,729.46	15,729.46	23,594.19	204,482.98	-
2,560.00	2,560.00	2,560.00	3,840.00	33,280.00	
2,560.00	2,560.00	2,560.00	3,840.00	33,280.00	
5,120.00	5,120.00	5,120.00	7,680.00	66,560.00	-
960.00				4,320.00	
960.00				4,320.00	
345.00	345.00	345.00	517.50	4,485.00	
2,265.00	345.00	345.00	517.50	13,125.00	-
				466,349.46	