

**EXHIBIT 1
CITY OF PINE LAKE - FY2026 BUDGET PROPOSAL**

GENERAL FUND SUMMARY

SOURCES OF FUNDS	2025 Amended Budget	2026 Proposed Budget
REVENUES		
Taxes	\$ 1,043,574	\$ 1,115,222
Licenses & Permits	\$ 12,500	\$ 14,900
Intergovernmental	\$ 13,500	\$ 26,500
Charges for Services	\$ 47,970	\$ 48,970
Fines and Forfeitures	\$ 103,450	\$ 108,000
Investment Income	\$ 2,500	\$ 5,000
Private Grants	\$ -	\$ -
Miscellaneous Revenue	\$ 3,000	\$ 10,000
Other Financing Sources	\$ -	\$ -
TOTAL CURRENT REVENUE	\$ 1,226,494	\$ 1,328,592
Transfers To DDA Bond Fund	\$ -	
Transfer to Debt Service Fund	\$ -	
Transfer from SPLOST I Fund	\$ 255,465	
Transfer from ARPA (General O&M)	\$ -	
Use of Fund Balance	\$ 268,465	\$ 191,962
Addition To Fund Balance	\$ -	
Assigned Fund Balance	\$ 185,028	
TOTAL GENERAL FUND SOURCES	\$ 1,565,396	\$ 1,520,554
USES OF FUNDS		
APPROPRIATIONS		
Dept 011 Administration	\$ 653,342	\$ 712,000
Dept 012 Court	\$ 142,343	\$ 142,343
Dept 013 Public Safety	\$ 422,597	\$ 372,597
Dept 014 Public Works	\$ 195,863	\$ 142,363
Dept 023 Recreation	\$ 39,684	\$ 39,684
TOTAL GENERAL FUND APPROPRIATIONS	\$ 1,453,829	\$ 1,408,987
Transfers To DDA Bond Fund	\$ 77,230	\$ 77,230
Transfer to Debt Service Fund	\$ 34,337	\$ 34,337
TOTAL GENERAL FUND USES	\$ 1,565,396	\$ 1,520,554
Over/Deficit		

CITY OF PINE LAKE
2026 PROPOSED BUDGET
DEBT SERVICE FUND

Debt Service	2025 Adopted Budget	2026 Proposed Budget
61 · TRANSFERS		
611006 · TRANSFER FROM GENERAL FUND - Public Works Vehicles		
611006 · TRANSFER FROM GENERAL FUND - Leaf Machine	34,337	34,337
Total 61 · TRANSFERS	34,337	34,337
Expense		
58 · DEBT SERVICE		
581000 · PRINCIPAL		
581315 Public Works Vehicles		
581310 · CAPITAL LEASE PRINCIPAL	28,794	28,794
Total 581000 · PRINCIPAL	28,794	28,794
582000 · INTEREST		
581315 Public Works Vehicles		
582302 · INTEREST EXPENSE OTHER	5,543	5,543
Total 582000 · INTEREST	5,543	5,543
Total 58 · DEBT SERVICE	34,337	34,337
Debt Service Total Expense	34,337	34,337

Annual GMA Lease Payment for Police Vehicle and Leaf Loader

CITY OF PINE LAKE
2026 PROPOSED BUDGET
DDA BOND FUND

Downtown Development Authority Bond	2025 Adopted Budget	2026 Proposed 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	62,003	67,696
Total 581000 · PRINCIPAL	62,003	67,696
582000 · INTEREST		
582301 · INTEREST EXPENSE - DDA BOND	15,227	9,534
Total 582000 · INTEREST	15,227	9,534
Total 58 · DEBT SERVICE	77,230	77,230
DDA Bond Total Expense	77,230	77,230

CITY OF PINE LAKE
2026 PROPOSED BUDGET
STORMWATER FUND

Stormwater	2025 Adopted Budget	2026 Proposed Budget
REVENUES		
34 · CHARGES FOR SERVICES		
344000 · UTILITIES		
344140 · STORMWATER - CURRENT	60,000	60,000
344150 · STORMWATER - PRIOR YEARS	5,550	5,550
Total 344000 · UTILITIES & SANITATION	<u>65,550</u>	<u>65,550</u>
Total 34 · CHARGES FOR SERVICES	65,550	65,550
36 · INVESTMENT INCOME		
361000 · INTEREST INCOME	10	10
Total 36 · INVESTMENT INCOME	<u>10</u>	<u>10</u>
TOTAL CURRENT REVENUES	65,560	65,560
TO NET POSITION	-13,405	-16,567
TOTAL STORMWATER FUND REVENUE	<u><u>78,965</u></u>	<u><u>82,127</u></u>
NET POSITION ENDING	169,855	-16,567

CITY OF PINE LAKE
2026 PROPOSED BUDGET
STORMWATER FUND

EXPENSES

51 - PERSONAL SRVCS/EMPLOYEE BENEFIT

511000 - SALARIES AND WAGES

511200 - REGULAR - FULL-TIME	33,280	58,280
511300 - REGULAR - PART-TIME	0	0
Total 511000 - SALARIES AND WAGES	33,280	58,280

512000 - EMPLOYEE BENEFITS

512100 - GROUP INSURANCE	4,800	4,800
512200 - FICA CONTRIBUTIONS	2,063	3,613
512300 - MEDICARE	483	845
512400 - RETIREMENT	1,664	2,914
512600 - WORKERS' COMPENSATION	1,675	1,675
512700 - UNEMPLOYMENT INSURANCE	0	0
Total 512000 - EMPLOYEE BENEFITS	10,685	13,847

Total 51 - PERSONAL SRVCS/EMPLOYEE BENEFIT	43,965	72,127
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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
2026 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	10,000
Total 521200 · PROFESSIONAL	35,000	10,000

521400 · OTHER CONTRACTED SERVICES		
521499 · TECHNOLOGY		
Total 521400 · OTHER CONTRACTED SERVICES		

Total 521000 · PROFESSIONAL & TECHNICAL SRVCS	35,000	10,000
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Total 52 · PURCHASES/CONTRACTED SERVICES	35,000	10,000
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53 · SUPPLIES		
531900 · OTHER GENERAL OPERATING EXP		
531900 · OTHER GENERAL OPERATING EXP	0	0
Total 531900 · OTHER GENERAL OPERATING EXP	0	0

Total 531000 · SUPPLIES	0	0
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54 · CAPITAL OUTLAYS		
541000 · PROPERTY		
541200 · SITE IMPROVEMENTS	0	0
Total 541000 · PROPERTY	0	0

Total 54 · CAPITAL OUTLAYS	0	0
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CITY OF PINE LAKE
2026 PROPOSED BUDGET
STORMWATER FUND

56 · DEPRECIATION		
551000 · DEPRECIATION	1,050	1,050
Total 56 · DEPRECIATION	1,050	1,050
STORM WATER EXPENSES TOTAL	78,965	82,127

CITY OF PINE LAKE
2026 PROPOSED BUDGET
SMALL CITIES IGA FUND

SPLOST SMALL CITIES IGA FUND	2025 Budget	2026 Budget
Revenues		
31 · TAXES		
313000 · GENERAL SALES AND USE TAXES		
313900 · SPLOST - Small Cities IGA	2,000,000	2,000,000
Total 313000 · GENERAL SALES AND USE TAXES	<u>2,000,000</u>	<u>2,000,000</u>
Total 31 · TAXES	2,000,000	2,000,000
33 · INTERGOVERNMENTAL REVENUES		
334000 · STATE GOVERNMENT GRANTS		
334007 · Recreation Grant (50% Match)	0	35,000
Total 334000 · STATE GOVERNMENT GRANTS	<u>0</u>	<u>35,000</u>
Total 33 · INTERGOVERNMENTAL REVENUES	0	35,000
Total Revenues	<u><u>2,000,000</u></u>	<u><u>2,035,000</u></u>
Expense		
54 · CAPITAL OUTLAYS		
541000 · 2026 IMPROVEMENT PROJECTS		
541310 · BEACH HOUSE RENOVATION	0	90,000
541312 · WETLANDS STRATEGY		65,000
541314 · PLAYGROUND EQUIPMENT		70,000
541316 · WAYFINDING SIGNAGE		50,000
541318 · GREENSPACE MASTER PLAN		TBD
2025 APPROPRIATIONS		782,760
AVAILABLE FOR FUTURE PROJECTS		977,240
Total 541000 · PROPERTY	<u>0</u>	<u>2,035,000</u>
542000 · MACHINERY & EQUIPMENT		
542200 · VEHICLES/EQUIPMENT	0	0
542000 · MACHINERY & EQUIPMENT	<u>0</u>	<u>0</u>
Total 54 · CAPITAL OUTLAYS	<u>0</u>	<u>2,035,000</u>
SPLOST - SMALL CITIES IGA Total Expense	<u><u>0</u></u>	<u><u>2,035,000</u></u>



FISCAL YEAR 2026 BUDGET AND OPERATIONS GUIDE

ACKNOWLEDGEMENTS



Left to Right: Jeff Goldberg, Brandy Hall, Thomas Torrent, Augusta Woods, Tom Ramsey, and Jean Bordeaux. Photo courtesy of Luis Erazo.

Mayor & City Council

Brandy Hall, Mayor

Jean Bordeaux, Mayor pro tempore

Jeff Goldberg, Council Member

Tom Ramsey, Council Member

Thomas Torrent, Council Member

Augusta Woods, Council Member

City Manager

Stanley D Hawthorne

Community Building Team

Stephanie Capers, Municipal Court

Ned Dagenhard, General Government

Missye Varner, General Government

Bernard Kendrick, Public Works

Danita Robinson, Public Works

Paul Salvatore, Finance

Sarai Y'Hudah-Green, Public Safety

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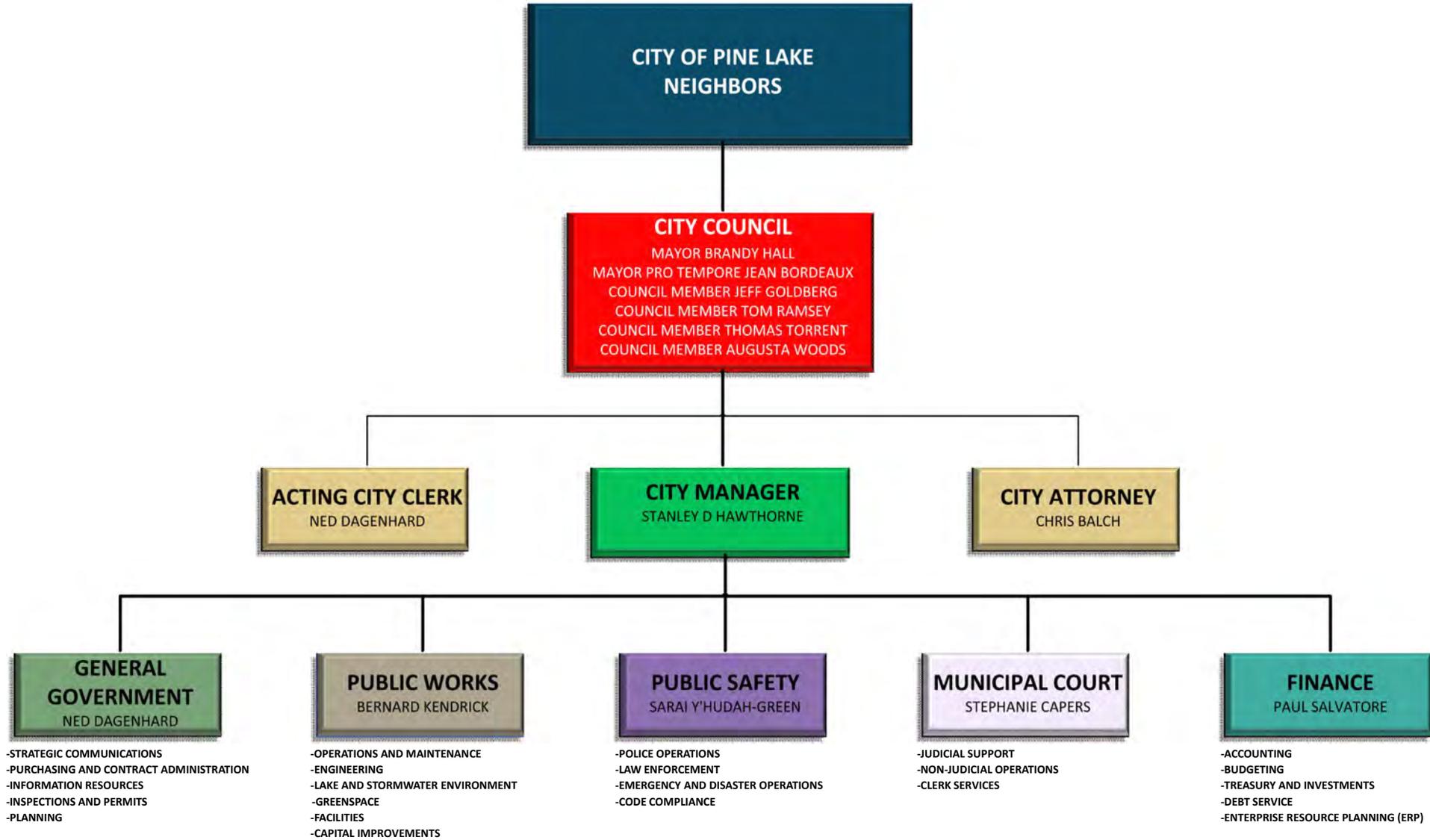


Municipal Court



Finance

CITY OF PINE LAKE: TABLE OF ORGANIZATION





Stanley D Hawthorne • City Manager
stanleyhawthorne@pinelakega.net
425 Allgood Road • Stone Mountain, GA 30083
PO Box 1325 • Pine Lake, GA 30072
404-999-4932 • www.pinelakega.net

November 12, 2025

Honorable Mayor Hall, Mayor pro tempore Bordeaux, Council Member Goldberg, Council Member Ramsey, Council Member Torrent, and Council Member Woods:

I am pleased to present a proposed annual operating budget for the City of Pine Lake, as prescribed in Section 6.24. of the City Charter. As stated, not later than 45 days prior to the beginning of each fiscal year, the city manager shall submit to the mayor and city council a proposed operating budget for the ensuing fiscal year. The budget shall be accompanied by a message from the city manager containing a statement of the general fiscal policies of the city, the important features of the budget, explanations of major changes recommended for the next fiscal year, a general summary of the budget, and such other comments and information as the city manager may deem pertinent.

I believe that preparation and adoption of the Budget is the single most impactful process that we undertake each year. It is comprehensive of all that the city seeks to do on behalf of the community and it affects every neighbor in some way. Our eternal mission is to build community and each year with the monetary resources that neighbors entrust to its elected representatives to build better community.

For the fiscal year that begins on January 1, 2026 and ends on December 31, 2026, hereinafter referred to as Fiscal Year (FY) 2026, total proposed expenditures for the City of Pine Lake are \$1,624,054, a 3.4 percent increase above the amended budget for FY 2025.

The budget is balanced by a combination of sources consisting of tax revenue of \$1,115,222, a 6.9 percent increase, non-tax revenue of \$213,370, a 16.6 percent increase, and unassigned fund balance of \$295,462. The property tax millage rate is proposed at 19.4, the same millage rate as the City Council approved for the FY 2025 Adopted and Amended Budget, but subject to adjustment next spring and summer after required public tax hearings.

Due to the time crunch for preparing this year's budget with the transition of Finance Director, new City Auditor and late completion of audit, as well as a new City Council with a change in three of the five council member seats and January 2026 swearing in ceremony for the new members, the budget proposed is largely status quo relative to the Fiscal Year 2025 Amended Budget.

Similar to the process used for the FY 2025 Amended Budget, I am proposing a more comprehensive process for developing an amended budget that may be required for Fiscal Year 2026 that will also closely align to the property tax millage setting process that begins in the spring of the year and completed by mid-year or the end of June 2026.

PERSONAL SERVICES

Personal service line items consist of regular and part-time employees' salaries, overtime compensation, and employee benefits such as health insurance premiums, social security contributions, and retirement benefits. Historically, those costs have constituted a majority of the City's General Fund Budget. In Fiscal Year 2024 (proposed), personal services were \$602,924 of the \$1,070,435 budget or 56 per cent of the operating budget; for FY 2025 (proposed), personal services were \$628,101 making up 55% of the operating budget.

For Fiscal Year 2026, the proposed budget factors for increases associated with the classification and compensation study budgeted for \$125,000 per the Amended 2025 Budget, a cost-of-living adjustment of 2.8 per cent, an increase in health insurance premiums of four per cent, and compensation plus related other costs for staffing the first Public Works Director position (\$75,000 salary), a net added cost of \$25,000 in salary over the contracted Public Works Supervisor. Similarly, the net added cost of salary for City Manager was \$16,000 above the budgeted level.

Benchmark Analysis: Personal Services

While there is no single percentage for all municipal governments in Georgia, personnel costs (salaries and benefits) typically represent a significant portion of local government general fund budgets, often ranging from **50% to 80%**, though this can vary significantly by city and its specific functions. The specific percentage depends on factors like a city's size, its responsibilities (e.g., public safety, utilities, parks), and its overall budget priorities.

- **Significant portion:** Personnel costs are a major expenditure for almost all governments.
- **Varies by city:** The exact percentage is not fixed and will differ depending on the specific municipality's budget and service levels.
- **Influencing factors:** A city's specific needs, such as having a large police or fire department, will directly influence the portion of the budget dedicated to salaries and benefits.
- **City size and services:** Cities that provide a high level of direct services (e.g., extensive public safety, parks and recreation, public works) typically have a larger share of their budget dedicated to personnel.

- **Public Safety costs:** Public safety (police and fire departments) is often the single largest driver of general fund expenditures, and these departments are highly personnel-intensive.
- **Staffing levels and compensation:** Local decisions on salaries, wages, and benefit packages (such as health insurance and retirement contributions) directly impact the overall percentage.

Benchmark Analysis: Cost-Of-Living Adjustment (COLA)

The average Social Security cost-of-living adjustment (COLA) for 2026 is a 2.8% increase. Over the past decade, the average COLA has been about 3.1%, with a 2.5% increase in 2025. For 2026, the average retired worker's benefit is expected to rise from \$2015 to \$2071, an average monthly increase of \$56 or 2.8 per cent.

- **2026:** 2.8% increase
- **2025:** 2.5% increase
- **2024:** 3.2% increase
- **2023:** 8.7% increase

Benchmark Analysis: Health Insurance Costs

Annual health insurance premiums are seeing significant increases in 2025 and are projected to rise even more in 2026, driven by rising healthcare costs, prescription drug prices, and, for Marketplace plans, the potential expiration of enhanced federal subsidies.

Employer-Sponsored Plans

- **2025 Increase:** The average annual premium for employer-sponsored family coverage rose by approximately **6% to 7%** in 2025, reaching nearly \$27,000 annually.
- **2026 Projections:** Employers are projecting an even higher increase for 2026, with estimates generally ranging from **6.5% to 9%** after cost-cutting measures are applied.

Benchmark Analysis: Public Works Director

The annual salary for a City Public Works Director in the Atlanta metropolitan area can vary, but it typically falls between approximately **\$107,500 and \$188,500**, with the average being around **\$135,107**. This range is influenced by factors like experience, the specific city or county within the metro area, and the city's overall budget and pay structure.

- **Average:** \$135,107 per year.
- **25th Percentile:** \$107,500 per year (entry-level or less experienced).
- **75th Percentile:** \$162,000 per year.
- **Top Earners:** \$188,500 per year and above.
- **Regional Variations:** Specific positions in Georgia, like a Public Works Director in Cordele, may have a narrower range (e.g., \$92,771–\$141,162).

CONTRACTED SERVICES

Contracted service line items consist of office and administrative, professional, and property services such as payroll service, finance administration, county collection fees, legal expenses, auditor fees, municipal codification costs, Judicial fees, information technology, engineering costs, cleaning service, repairs and maintenance, liability insurance, claims and judgements, communications, travel and



training, and miscellaneous other costs. Historically, those costs have constituted the second largest share of the City's General Fund Budget.

In Fiscal Year 2024 (proposed), contracted services were \$382,494 of the \$1,070,435 budget or 36 per cent of the operating budget; for FY 2025 (proposed), contracted services were \$409,602 making up 36% of the operating budget.

For Fiscal Year 2026, the proposed budget factors for significant budgetary adjustments from the 2025 Amended Budget: increases associated with the adjusted true costs for accounting services (\$87,750), code compliance program (\$50,000), legal expenses (\$38,000), website and agenda enhancement (\$11,000), judicial services for Public Defender and Court interpreters (\$6600), and planning/zoning related costs (\$12,120).

BONDED DEBT SERVICE

Bonded debt service remains level in the proposed budget and is based on the amortization schedule for outstanding long-term debt with transfers budgeted of \$77,230* and \$34,337** to the Revenue Bond Capital Projects Fund and Debt Service Fund, respectively, from the General Fund.

*An intergovernmental agreement with the City of Pine Lake 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 were 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.

**Capital lease principal of \$28,794 and interest of \$5543 for a Leaf Machine aiding Public Works operations.

GENERAL FUND BALANCE

At the close of the most recent audited year, fiscal year ended December 31, 2023, the City's governmental funds reported combined ending fund balances of \$1,449,254. Of this amount \$686,912 was restricted for capital projects specified in the revenue bond ordinance, special purpose local option sales tax (SPLOST) referendum, and intergovernmental agreements; \$86,462 was restricted for environmental projects; \$15,234 obligated for miscellaneous purposes; and the City had an unassigned fund balance of \$660,646.



The General Fund is the City's chief operating fund. At the end of Fiscal year 2023, the General Fund had an unassigned fund balance of \$660,646 with a total General Fund balance of \$675,843. Audited unassigned fund balance represents 57.6 per cent of the total general fund expenditures.

The Finance Director's preliminary estimate from the Revenue/Expense Report for fiscal year 2024 is an increase to unassigned fund balance of \$29,312 for a total unassigned fund balance of \$689,958 or 60.46 per cent of budgeted expenses for 2025.

Benchmark Analysis: General Fund Balance

The Government Finance officers Association (GFOA) has recommended for many years that general purpose governments maintain [unrestricted budgetary fund balance](#) in their general fund of at least two months (16.67 per cent) of regular general fund operating revenues or regular general fund operating expenditures. A lower unrestricted fund balance may be appropriate for states and larger governments, such as cities and counties, because they can often better predict contingencies and they typically have diverse revenue streams.

GFOA also recommends that governments establish a formal unrestricted [fund balance policy](#) that considers the government's specific circumstances. Factors to be considered in fund balance policy include: revenue predictability and expenditure volatility; perceived exposure to one-time disasters or immediate expenses; the potential drain on general fund resources from other funds and the availability of resources in other funds; the potential impact on the government's bond rating and borrowing costs; and funds that are already committed or assigned for specific purposes.

The [rating agencies](#) associate the level of ratings with fund balance amounts. For example, Moody's associates an "AAA" rating with fund balances in excess of 35% of revenues, the "Aa" rating with fund balances between 35% and 25% and the "A" rating with 25% to 15%. However, factors other than fund balance, such as economic conditions, debt management policies, administrative issues and financial performance also contribute to ratings. Overall, a majority of the ratings evaluation is based on factors other than the size of fund balance.

BUDGET MODIFICATIONS

Budget modifications were introduced into the Fiscal Year 2025 Amended Budget process and will remain a primary tool assessing our common mission “to build better community.” Departments will assess their functional responsibilities for improving services on behalf of our community constituents. Departmental expertise and insight as well as service benchmarking are critical to determining appropriate resources and processes for building better community.

Budget modification requests must meet at least one of the following criteria: service improvement; revenue generating; programming; cost reduction; or workload change. After identifying the basis of justification, a detailed explanation along with other itemized information is provided as instructed on the budget modification form.

COMMUNITY INVESTMENT PLAN (CIP)

The Community Investment Plan is a five-year plan used to coordinate the financing and timing of physical asset replacements and improvements for the City of Pine Lake. A capital improvement is a major improvement of a non-recurring nature to the physical plant of the City. For the purposes of the CIP, a major improvement is a single project or piece of equipment exceeding \$25,000 in cost with a life expectancy of seven or more years.

The acquisition of land, construction of improvements thereon, reconstruction or major alteration of City properties, and request for preliminary studies are capital projects. Examples would be new or remodeled public buildings, new or improved bridges, streets, storm drains and culverts, park land acquisition, etc. Equipment purchases are not normally considered to be capital improvements unless they are equipment for a new or renovated facility or have cost of more than \$25,000.

A comprehensive CIP in a published format similar to the new budget document will be introduced as part of the Fiscal Year 2026 Amended Budget process. It shall achieve the following:

- Improve public facilities and infrastructure throughout Pine Lake in a systematic, structured manner.
- Improve the safety, mobility and the quality of life of the neighbors of Pine Lake.
- Reflect the current economic environment and changing needs.
- Reinforce the City’s financial practices to enhance or maintain credit ratings, thereby minimizing interest costs in financing capital improvements.
- Provide estimates of current and anticipated capital improvement needs through the next five years.



The CIP encompasses a five-year period, scheduling the most important, urgent projects in the earliest years. Once the CIP is finalized, Year 1 of the plan is used as a basis for both the capital portion of the annual operating budget and for any planned grants or other sources of funding. Year 1 of the CIP is often referred to as the “Capital Budget” and is incorporated into the operating budget such as we did with the Fiscal Year 2025 Amended Budget, the recap of which is illustrated in the final pages of this Budget Message.

CAPITAL BUDGETS: 2025 AND 2026

SMALL CITIES INTERGOVERNMENTAL CAPITAL OUTLAY FUND (SCICO)

In 2024, DeKalb County and the City of Pine Lake (along with other small cities in the county) executed an intergovernmental agreement for capital outlay projects located in the cities of Avondale Estates, Lithonia, Pine Lake, and Stone Mountain. The County’s payment of \$2,000,000 to each Municipality shall be used solely to complete projects described in the agreement.

Specific to Pine Lake, the City agreed to undertake the reconstruction and repair of the dam at Pine Lake and capital improvements to the adjacent lake, wetlands and greenspace as well as road, street and bridge projects to improve stormwater collection and management in the unincorporated area of the County and in the Municipality.

Pine Lake may also undertake projects to improve recreational facilities, such as the lake, dam, wetlands, parks and greenspace that are made publicly available for use by all residents of the County and that contribute to tourism and economic development within the County.

The following SCICO Fund project expenditures (P) totaling \$782,760 (as detailed in the [April 2025 Strategic Performance Report](#)) are recommended as modifications to the Fiscal Year 2025 original budget: (1P) Street paving and improvements - \$317,760; (2P) Allgood Road property renovations; (3P) Americans with Disabilities Act program - \$55,000; (4P) Generators - \$50,000; (5P) Holiday lighting - \$50,000; (6P) Wetlands design - \$45,000; (7P) Municipal Separate Storm Sewer System MS4 reporting and land development - \$30,000; (8P) Tennis court rehabilitation - \$30,000; (9P) Monument signage - \$30,000; (10P) Tributary 16 channel improvements - \$25,000; (11P) Street sweeping project - \$25,000; (12P) Green space master plan - \$25,000; and (13P) Pole banners - \$5000.

Prioritized capital projects recommended for the 2026 Proposed Budget are Beach House Renovation - \$90,000; Wetlands Strategy Finalization - \$65,000; Playground Equipment Upgrade - \$35,000 with grant matching funds of \$35,000; Wayfinding Signage - \$50,000; and Greenspace Master Plan Project with costs to be determined.



SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) I

DeKalb County Special Purpose Local Option Sales Tax will support county-wide improvements that promote a high quality of life for all residents. It is a one-cent sales tax that provides funding exclusively for capital projects – roads, buildings, vehicles and major equipment, and other long-lived improvements. SPLOST I was adopted by voters in a referendum in November 2017 and will run from 2018 until 2024. DeKalb County and the cities adopted an intergovernmental agreement, which created a distribution formula based on the population of each city. Over the six-year period, Pine Lake was projected to receive \$687,704. Funds remaining available to Pine Lake equal approximately \$65,000.

The following SPLOST I Fund project expenditures (P) totaling \$65,000 (as detailed in the [April 2025 Strategic Performance Report](#)) are recommended as modifications to the Fiscal Year 2025 original budget: (1E) Police vehicle - \$45,000; and (2E) Body-worn and vehicle dashboard cameras - \$20,000.

SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) II

The Special Purpose Local Option Sales Tax (SPLOST) was enacted by the General Assembly in 1985. The SPLOST was conceived and enacted as a county tax for funding capital projects. It is not a municipal tax. As a county tax, it can only be initiated by the county governing authority.

Pine Lake projects to be funded from the City of Pine Lake’s share of the proceeds may include (a) roads, streets, bridges, bicycle paths and sidewalks, improvements of surface-water drainage from roads, streets, bridges and sidewalks, and other stormwater capital outlay projects; (b) recreational facilities including but not limited to parks, lakes, dams, trails, and acquisition of land; (c) public safety facility renovations and equipment; and (d) public works facility renovations.

The following SPLOST II Fund project expenditures (P) totaling \$260,000 (as detailed in the [April 2025 Strategic Performance Report](#)) are recommended as modifications to the Fiscal Year 2025 original budget: (1P) Old City Hall building renovations - \$98,000; (2P) Skid steer - \$55,000; (3P) Roof replacements - \$44,100; (4P) Public Works truck - \$29,000; (5P) Tree canopy management - \$25,000; and (6P) Utility vehicle - \$8,900.

STRATEGIC PERFORMANCE REPORT (SPR) SPECIAL EDITION: OPERATIONS GUIDE

The final section of this document is a Special Edition of the Strategic Performance Report for November and December 2025. I asked each department director to prepare an “operations guide” of their department that would offer a comprehensive look of the work that goes on behind the scene daily. This section serves a dual purpose as an operational supplement to the budgetary sections and as an orientation of the functions performed by the departments and of course the employees employed by the Pine Lake organization.

With that prelude, I am pleased to share with you the tenth installment of the Community Building Team’s Strategic Performance Report (SPR). It is produced to coincide with the monthly City Council Work Session. The format and content are topical based; concise in nature; organized by the alphabetical order of offices/departments following City Manager lead topics; and accented with images and illustrations for more relatable reading.

THANK YOU

In closing, I wish to thank the neighbors of Pine Lake for accepting me into this special family; express my heartfelt appreciation to the mayor and city council for trusting me to execute the policies that you set; and applaud the mightiest team of employees, as small as we may be, of whom I’ve ever had the pleasure to work with side by side in the trenches.

Very truly yours,

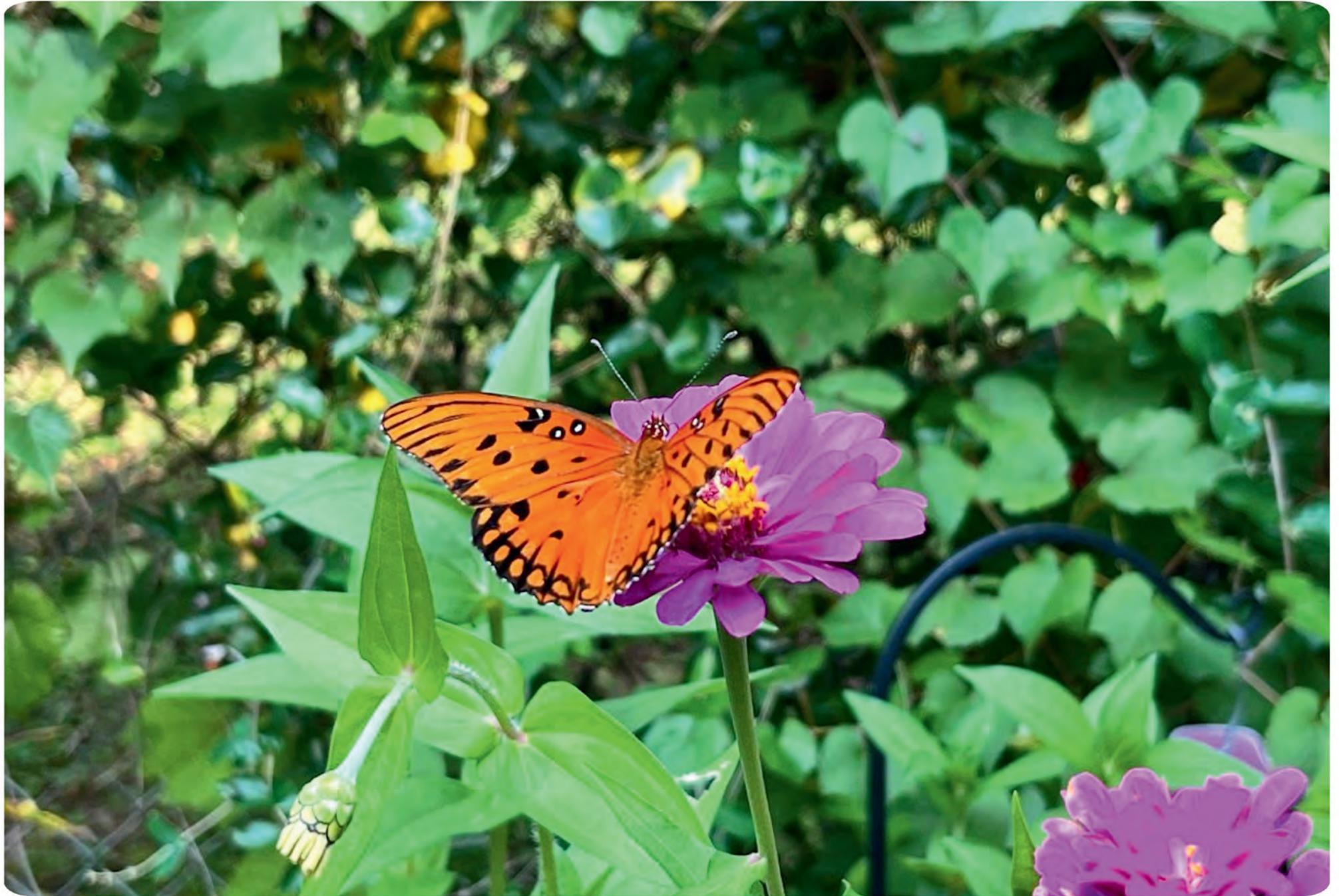
Stanley D Hawthorne

City Manager

stanleyhawthorne@pinelakega.net

404.999.4901





GENERAL FUND REVENUES

GENERAL FUND REVENUE					
	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change (\$)	Percent Change
TAXES					
CURRENT YEAR TAXES	0	0			
ADVAL TAX-RESIDENTIAL	802,264	826,300	890,572	64,272	8%
UTILITIES - CURRENT	0	3,000		-3,000	-100%
PRIOR YEARS TAXES	5	0		0	
ADVAL PRIOR-RESIDENTIAL	47,158	48,000	47,500	-500	-1%
UTILITIES - PRIOR YEARS	8,916	8,000	9,000	1,000	13%
PERSONAL PROPERTY-CURRENT YEAR	7,916	10,370	11,000	630	6%
MOTOR VEHICLE TAX	12,035	14,815	12,500	-2,315	-16%
INTANGIBLE TAX	26,499	14,815	26,500	11,685	79%
PERSONAL PROPERTY-PRIOR YEARS	215	100	100	0	0%
REAL ESTATE TRANSFER TAX	2,099	2,000	2,000	0	0%
FRANCHISE TAXES	1,425	34,000	34,000	0	0%
ELECTRIC	26,348	0		0	
CABLE	2,658	0		0	
GAS	2,132	0		0	
TELEPHONE	42	0		0	
ALCOHOL BEVERAGE TAX	1,228	5,000	1,500	-3,500	-70%
ENERGY EXCISE TAX	0	375	100	-275	-73%
BUSINESS AND OCCUPATION TAX	5,092	7,250	7,250	0	0%
INSURANCE PREMIUM TAX	0	66,349	70,000	3,651	6%
PENALTY & INT-DELINQUENT TAX	6,042	3,200	3,200	0	0%
TOTAL TAXES	952,074	1,043,574	1,115,222	58,658	7%
LICENSES AND PERMITS					
BUSINESS LICENSES AND PERMITS	1,130	0	1,500	1,500	
ALCOHOL BEVERAGE LICENSE	75	5,500	5,500	0	0%
NON-BUSINESS LICENSES & PERMITS	1,520	0		0	
BUILDING PERMITS	8,500	6,000	7,000	1,000	17%
CERTIFICATE OF OCCUPANCY	180	400	200	-200	-50%
SIGN PERMIT	25	100	100	0	0%
TREE PERMIT	550	400	500	100	25%
FENCE PERMIT	100	100	100	0	0%
PUBLIC SPACE PERMIT	0	0		0	

GENERAL FUND REVENUE					
	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change (\$)	Percent Change
TOTAL LICENSES AND PERMITS	12,080	12,500	14,900	2,400	19%
INTERGOVERNMENTAL REVENUES					
STATE GOVERNMENT GRANTS	74,758	0			
LMIG PROGRAM	26,957	13,500	26,500	13,000	96%
TOAL INTERGOVERNMENTAL REVENUES	101,716	13,500	26,500	13,000	96%
CHARGES FOR SERVICES					
BACKGROUND CHECKS	0	40	40	0	0%
ACCIDENT REPORTS	185	180	180	0	0%
SANITATION - CURRENT	38,094	38,600	38,600	0	0%
SANITATION - PRIOR YEAR	2,349	2,150	2,150	0	0%
STORMWATER - PRIOR YEARS	0	0		0	
BUILDING RENTALS	8,600	7,000	8,000	1,000	14%
LAKEFEST	0	0		0	
TOTAL CHARGES FOR SERVICES	49,228	47,970	48,970	1,000	2%
FINES AND FORFEITURES					
COURT RECEIPTS	73,610	66,150	73,000	6,850	10%
PROBATION	38,143	24,800	35,000	10,200	41%
COURT ASSESSED ADD-ONS	0	12,500		-12,500	-100%
TOTAL FINES AND FORFEITURES	111,752	103,450	108,000	4,550	4%
INVESTMENT INCOME					
INTEREST INCOME	0	2,500	5,000	2,500	200%
TOTAL INVESTMENT INCOME	0	2,500	5,000	2,500	200%
PRIVATE CONTRIBUTIONS/DONATIONS					
PRIVATE DONATIONA	100	0		0	
MAP DONATIONS	0	0		0	
TOTAL PRIVATE CONTRIBUTIONS/DONATIONS	100	0	0	0	
MISCELLANEOUS REVENUE					
MISCELLANEOUS INCOME	79,875	3,000	10,000	7,000	233%

GENERAL FUND REVENUE					
	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change (\$)	Percent Change
FUNDS CARRIED FORWARD	0	0			
TOTAL MISCELLANEOUS REVENUE	79,875	3,000	10,000	7,000	233%
OTHER FINANCING SOURCES					
FUND BALANCE GF	0	83,437	295,462	212,025	254%
LEASE PROCEEDS	66,085	0		0	
TRANSFER FROM ARPA	0	0		0	
TRANSFER FROM SPLOST	0	255,465		-255,465	-100%
TOTAL OTHER FINANCING SOURCES	66,085	338,902	295,462	-43,440	-13%
TOTAL GENERAL FUND REVENUE	1,372,909	1,565,396	1,624,054	58,658	3.7%

GENERAL FUND REVENUE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Taxes

Ad Valorem Taxes	802,264	826,300	890,572	64,272	7.8%
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Ad valorem tax in Georgia refers to the property tax levied on real estate, which is the primary source of revenue for local governments. The tax amount is calculated based on the property's fair market value as determined by the county tax assessor's office. The calculation of ad valorem tax involves three main components:

1. Fair Market Value (FMV): The county tax assessor determines the FMV of property as of January 1 each year, which is the price a willing buyer would pay a willing seller.
2. Assessed Value: By law, property in Georgia is assessed at 40% of its fair market value unless a special program or local law specifies otherwise.
3. Millage Rate: The local governing authorities (county commissioners, school boards, and city councils) set the millage rate annually. A mill is one dollar per \$1,000 of assessed value.

The formula is: Assessed Value – Exemptions x Millage Rate. The current millage rate for the City of Pine Lake, Georgia is 19.400 mills. This rate was adopted for fiscal year 2024 and maintained for the tentative 2025 budget. This millage rate is part of a combined property tax, which also includes levies from the DeKalb County Government and the DeKalb County School District. The total combined millage rate for a property in Pine Lake for 2024 was 56.116 mills.

Taxes Prior Years	47,158	48,000	47,500	(500)	(1%)
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In Georgia local government finance and accounting, the "prior years taxes" category refers to the collection of property taxes (ad valorem taxes) that were levied in a previous fiscal year but were received and recorded as revenue in the current fiscal year.

Utilities Prior Years	8,916	8,000	9,000	1,000	12.5%
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Revenue collected by the City from past-due utility bills, primarily related to the stormwater utility.

Personal Property	7,916	10,370	11,000	630	6%
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Personal property for tax purposes is generally defined as all property that is not real estate and is taxable unless specifically exempted by law. Pine Lake property taxes are collected by the DeKalb County Tax Commissioner's Office based on values determined by the DeKalb Property Appraisal Office, and state law requires all taxable personal property to be reported annually during the filing period of January 1 through April 1.

GENERAL FUND REVENUE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Taxes (continued)

Motor Vehicle Tax	12,034	14,815	12,500	(2,315)	(16%)
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The primary motor vehicle tax is the Title Ad Valorem Tax (TAVT), which is 7.0% of the vehicle's fair market value. The TAVT is a one-time tax paid at the time of titling the vehicle, not an annual tax. The tax is calculated based on the fair market value of the vehicle as determined by the Georgia Department of Revenue, or the retail selling price (whichever is greater for new vehicles), minus any trade-in value when purchased from a dealer.

Intangible Tax	26,499	14,815	26,500	11,685	79%
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The "intangible tax" in Pine Lake, Georgia is the Intangible Recording Tax (IRT), which is a state-level tax on long-term notes secured by real estate. It is administered and collected at the county level by the Clerk of Superior Court. The City of Pine Lake does not impose its own separate intangible tax beyond this state requirement.

Real Estate Transfer Tax	2,099	2,000	2,000	0	0%
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The real estate transfer tax in Pine Lake, Georgia, is a statewide tax rate collected by DeKalb County, not a separate city or county tax. The rate is uniform across Georgia:

- \$1.00 for the first \$1,000 or fractional part of \$1,000 of the property's sale price.
- 10 cents for each additional \$100 or fractional part of \$100 thereafter.

For a home sold at \$300,000:

- The tax would be $\$300,000 / \$1,000 = 300$ units.
- The total tax would be $300 \text{ units} * \$1.00 \text{ per thousand} = \300 .

Franchise Taxes	32,605	34,000	34,000	0	0%
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The City of Pine Lake collects separate local "franchise fees" (sometimes referred to as "franchise taxes" in general discussion) primarily from utility companies for the right to use public rights-of-way within the city limits. These fees are paid by utility providers, such as electricity, telephone (land lines), and cable companies, and a portion of these costs may be passed on to consumers.

Alcohol Beverage Tax	1,228	5,000	1,500	(3,500)	(70%)
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The alcohol beverage tax rates for Pine Lake, Georgia are levied at the maximum rates allowed by state law for local jurisdictions.

GENERAL FUND REVENUE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Taxes (continued)

Business and Occupation Tax	5,092	7,250	7,250	0	0%
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- The Business and Occupational Tax is a local tax levied on all businesses and practitioners operating within the city limits and serves as a requirement for obtaining an Occupational Tax Certificate (also known as a business license). An Occupational Tax Certificate is required for all businesses with an office or physical location in Pine Lake, including home-based occupations. Pine Lake uses the "number of employees" method for taxation.
- Tax Structure:
 - \$150 for businesses with 0 to 5 employees.
 - \$20 for each additional employee over 5.
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Insurance Premium Tax	0	66,349	70,000	3,651	5.5%
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- The insurance premium tax rate in Pine Lake, GA, is 1% for life insurance companies and 2.5% for property and casualty companies. These are local municipal taxes, levied in addition to the state's premium tax. All admitted insurance companies doing business in Georgia pay a state tax of 2.25% on gross direct premiums.
- Local Premium Tax (Pine Lake): This is the municipal tax, collected by the state's Office of the Commissioner of Insurance on behalf of local governments and distributed to them.
 - For life insurance companies, the rate is 1%.
 - For other than life (property, casualty, accident, and sickness) companies, the rate is 2.5%.

Penalty and Interest Delinquent Tax	6,042	3,200	3,200	0	0%
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Delinquent property taxes are subject to both interest and penalties. Interest accrues monthly on the unpaid tax amount from the date the tax was due until it is paid in full. The annual interest rate is equal to the bank prime loan rate as posted by the Federal Reserve, plus 3 percent. A penalty is added in stages:

- A 5% penalty is added to the remaining balance if the taxes are not paid within 120 days of the original due date.
- An additional 5% penalty is added for every 120 days the tax remains unpaid after the first penalty.

<u>Licenses and Permits</u>	12,080	12,500	14,900	2,400	19%
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In Pine Lake, permits are needed for projects like new construction, alterations, and certain home improvements that affect the health and safety of residents, such as electrical, gas, mechanical, or plumbing work. A business license is required to operate a business within the city, and some businesses may need additional permits. Other specific permits, like a fireworks permit, may also be required.

GENERAL FUND REVENUE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
<u>Intergovernmental Revenues</u>	101,716	13,500	26,500	13,000	96%
<p>Intergovernmental revenues are funds received from other governments, primarily the state or federal government, for specific services or programs. These revenues are often provided to help local governments cover costs for services that are mandated by state or federal law. Examples include grants for public safety or infrastructure such as the Local Maintenance and Improvement Grant.</p>					
<u>Charges for Services</u>	49,228	47,970	48,970	1,000	2%
<p>Charges for services vary by service type. For example, property owners have a sanitation fee of \$225 and a storm water fee of \$100 per Equivalent Residential Unit (ERU); the latter accounted for in a separate fund. The city also has specific fee schedules for various other services, such as:</p> <ul style="list-style-type: none"> • Facility Rentals: Fees for renting city facilities like the Beach House or Clubhouse, with discounted rates for residents and property owners. • Court Services: A potential \$50 application fee for a court-appointed attorney if approved by the court. 					
<u>Fines and Forfeitures</u>	111,752	103,450	108,000	4,550	4%
<p>Fines and forfeitures refer to revenue collected by the City's Municipal Court from sources such as traffic tickets, court fees, probation fees, and property confiscations.</p>					
<u>Investment Income</u>	0	2,500	5,000	2,500	200%
<p>Investment income for the City refers to earnings on the City's reserve funds, cash reserves, or other financial assets.</p>					
<u>Miscellaneous Revenue</u>	79,875	3,000	10,000	7,000	233%
<p>This source is a catch-all category for income that doesn't fit into the City's primary revenue streams, which are typically taxes and other fees.</p>					
<u>Other Financing Sources</u>	66,085	338,902	262,054	(76,848)	(23%)

Pine Lake has historically utilized its General Fund balance for budgetary projections, received American Rescue Plan Act (ARPA) funds, and has the potential to access revenue from bond payments.



GENERAL EXPENDITURES

GENERAL FUND EXPENDITURES					
	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change (\$)	Percent Change
TRANSFERS					
TRANSFER TO DDA	0	77,230	77,230	0	0%
TRANSFER TO DEBT SERVICE FUND	0	0	34,337	34,337	
TOTAL TRANSFERS	0	77,230	111,567	34,337	44%
GENERAL GOVERNMENT					
PERSONAL SERVICES/EMPLOYEE BENEFIT					
SALARIES AND WAGES	136,958	137,171	137,171	0	0%
MAYOR SALARY	6,600	7,200	7,200	0	0%
COUNCIL SALARIES	15,600	18,000	18,000	0	0%
OVERTIME	0	0		0	
EMPLOYEE BENEFITS	0	20,976	20,976	0	0%
GROUP INSURANCE	9,977	0		0	
EMPLOYEE BENEFITS/OTHER	-80	0		0	
FICA CONTRIBUTIONS	12,474	10,068	10,068	0	0%
MEDICARE	2,127	2,355	2,355	0	0%
RETIREMENT	7,529	6,859	6,859	0	0%
WORKERS' COMPENSATION	580	800	800	0	0%
TOTAL PERSONAL SERVICES/EMPLOYEE BENEFIT	191,765	203,429	203,429	0	0%
PURCHASES/CONTRACTED SERVICES					
PROFESSIONAL & TECHNICAL SRVCS	3,563	0		0	
OFFICE & ADMINISTRATIVE	9,254	0		0	
PAYROLL SERVICE	-2,786	4,500	4,500	0	0%
COUNTY COLLECTION FEES	1,090	6,200	6,200	0	0%
OTHER ADMIN SERVICES	15,462	10,600	10,600	0	0%
PROFESSIONAL	26,262	0		0	
LEGAL EXPENSES	31,545	60,000	60,000	0	0%
AUDITOR FEES	16,760	17,000	17,000	0	0%
MUNICIPAL CODE	2,249	3,360	3,360	0	0%
PERMITTING & INSPECTION	7,034	11,000	11,000	0	0%
OTHER PROFESSIONAL SERVICES	90,953	249,790	254,790	5,000	2%
TECHNOLOGY	919	2,104	2,104	0	0%
SOPHICITY	16,274	12,143	22,143	10,000	82%

GENERAL FUND EXPENDITURES						
	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change (\$)	Percent Change	
PROPERTY SERVICES	0	0		0		
CLEANING SERVICES	4,922	4,800	4,800	0		0%
REPAIRS AND MAINTENANCE	0	0		0		
EQUIPMENT REPAIR & MAINTENANCE	0	500	500	0		0%
COMPUTER REPAIR/MAINTENANCE	0	250	250	0		0%
COPIER MAINTENANCE	252	200	200	0		0%
OTHER PURCHASED SERVICES	0	800		-800		-100%
INSURANCE	0	13,147	13,147	0		0%
GIRMA - LIABILITY INSURANCE	11,396	0		0		
CLAIMS & JUDGEMENTS	0	5,000	5,000	0		0%
TELEPHONE, INTERNET	10,830	10,568	10,568	0		0%
ADVERTISING	1,822	2,500	2,500	0		0%
PRINTING AND BINDING	1,240	1,000	1,000	0		0%
TRAVEL	6,259	9,040	9,040	0		0%
MEETINGS AND CONVENTIONS	0	0		0		
MEETINGS HOSTED BY CITY	300	300	300	0		0%
DUES AND FEES	2,435	2,705	2,705	0		0%
EDUCATION AND TRAINING	3,360	5,000	5,000	0		0%
OTHER	0	0		0		
MAYOR EXPENSES	1,155	1,500	1,500	0		0%
MEETINGS EXPENSE	500	500	500	0		0%
TOTAL PURCHASES/CONTRACTED SERVICES	263,049	434,507	448,707	14,200		3%
SUPPLIES						
SUPPLIES	520	0		0		
SPECIAL PROGRAM SUPPLIES	286	1,500	1,500	0		0%
OFFICE SUPPLIES	2,480	2,000	2,000	0		0%
POSTAGE	715	650	650	0		0%
CUSTODIAL SUPPLIES	0	250	250	0		0%
SPECIAL PROGRAMS	77,882	500	500	0		0%
MUNICIPAL ARTS PANEL	1,100	1,000	1,000	0		0%
SEED	100	500	500	0		0%
JUNETEENTH	300	300	300	0		0%
COMPUTER SOFTWARE	0	0		0		

GENERAL FUND EXPENDITURES					
	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change (\$)	Percent Change
WATER/SEWER	90	240	240	0	0%
NATURAL GAS	1,446	1,816	1,816	0	0%
ELECTRICITY	2,207	2,200	2,200	0	0%
SMALL EQUIPMENT	597	800	800	0	0%
OTHER SUPPLIES	35	600	600	0	0%
OTHER GENERAL OPERATING EXP	104	0		0	
STORMWATER FEES	3,343	3,850	3,850	0	0%
TOTAL SUPPLIES	91,205	16,206	16,206	0	0%
CAPITAL OUTLAYS					
COMPUTERS	0	0		0	
EQUIPMENT	0	0		0	
TOTAL CAPITAL OUTLAYS	0	0	0	0	
TOTAL GENERAL GOVERNMENT	546,018	654,142	668,342	14,200	2%
MUNICIPAL COURT					
PERSONAL SERVICES/EMPLOYEE BENEFIT					
SALARIES AND WAGES	43,381	0		0	
REGULAR - FULL-TIME	0	45,011	45,011	0	0%
GROUP INSURANCE	12,769	10,490	10,490	0	0%
EMPLOYEE BENEFITS/OTHER	254	0		0	
FICA CONTRIBUTIONS	2,690	2,791	2,791	0	0%
MEDICARE	629	653	653	0	0%
RETIREMENT	1,572	1,558	1,558	0	0%
WORKERS' COMPENSATION	204	1,020	1,020	0	0%
TOTAL PERSONAL SERVICES/EMPLOYEE BENEFIT	61,499	61,523	61,523	0	0%
PURCHASES/CONTRACTED SERVICES					
PROFESSIONAL	343	0		0	
LEGAL EXPENSES	3,150	8,000	8,000	0	0%
JUDGE'S FEES	12,650	13,800	13,800	0	0%
PUBLIC DEFENDER FEES	300	4,800	4,800	0	0%
OTHER PROFESSIONAL SERVICES	3,966	6,200	6,200	0	0%

GENERAL FUND EXPENDITURES					
	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change (\$)	Percent Change
TECHNOLOGY	0	4,380	4,380	0	0%
SOPHICITY	4,120	0		0	
CLEANING SERVICES	2,054	2,100	2,100	0	0%
EQUIPMENT REPAIR & MAINTENANCE	0	500	500	0	0%
COMPUTER REPAIRS/MAINTENANCE	0	150	150	0	0%
COPIER MAINTENANCE	0	200	200	0	0%
TELEPHONE, INTERNET	499	480	480	0	0%
PRINING AND BINDING	0	250	250	0	0%
TRAVEL	0	1,000	1,000	0	0%
DUES AND FEES	120	210	210	0	0%
COURT APPEARANCE FEES	0	3,000	3,000	0	0%
EDUCATION AND TRAINING	583	750	750	0	0%
COURTWARE	10,295	8,000	8,000	0	0%
MEETING EXPENSE	0	150	150	0	0%
TOTAL PURCHASES/CONTRACTED SERVICES	38,079	53,970	53,970	0	0%
SUPPLIES					
OFFICE SUPPLIES	1,788	925	925	0	0%
POSTAGE	127	250	250	0	0%
CUSTODIAL SUPPLIES	0	0		0	
SMALL EQUIPMENT	30	1,875	1,875	0	0%
OTHER GENERAL OPERATING EXP	0	300	300	0	0%
TOTAL SUPPLIES	1,945	3,350	3,350	0	0%
CAPITAL OUTLAYS					
COMPUTERS	0	0		0	
TOTAL CAPITAL OUTLAYS	0	0	0	0	
OTHER COSTS					
PAYMENTS TO AGENCIES	23,165	16,000	16,000	0	0%
BOND REFUNDS	6,445	7,500	7,500	0	0%
TOTAL OTHER COSTS	29,610	23,500	23,500	0	0%
TOTAL MUNICIPAL COURT	131,133	142,343	142,343	0	0%

GENERAL FUND EXPENDITURES

Estimated 2024 (\$) Amended 2025 (\$) Proposed 2026 (\$) Dollar Change (\$) Percent Change

PUBLIC SAFETY

PERSONAL SERVICES/EMPLOYEE BENEFIT

SALARIES AND WAGES	178,783	0		0	
REGULAR - FULL-TIME	0	174,053	174,053	0	0%
REGULAR - PART-TIME	27,989	30,431	30,431	0	0%
DEFERRED COMPENSATION	0	12,240	12,240	0	0%
OVERTIME	390	750	750	0	0%
GROUP INSURANCE	37,259	42,984	42,984	0	0%
EMPLOYEE BENEFITS / OTHER	21	0		0	
FICA CONTRIBUTIONS	12,838	13,484	13,484	0	0%
MEDICARE	3,002	3,154	3,154	0	0%
RETIREMENT	8,631	9,315	9,315	0	0%
WORKERS' COMPENSATION	11,183	13,638	13,638	0	0%
TOTAL PERSONAL SERVICES/EMPLOYEE BENEFIT	280,095	300,049	300,049	0	0%

PURCHASES/CONTRACTED SERVICES

LEGAL EXPENSES	0	500	500	0	0%
OTHER PROFESSIONAL SERVICES	1,747	1,000	51,000	50,000	5000%
OTHER CONTRACTED SERVICES	33	0		0	
TECHNOLOGY	500	50,944	944	-50,000	-98%
SOPHICITY	5,565	4,740	4,740	0	0%
CLEANING SERVICES	1,980	2,400	2,400	0	0%
EQUIPMENT REPAIR & MAINTENANCE	291	1,000	1,000	0	0%
COPIER MAINTENANCE	0	250	250	0	0%
AUTOMOBILE REPAIR/MAINTENANCE	10,590	10,000	10,000	0	0%
BUILDING REPAIRS & MAINTENANCE	250	500	500	0	0%
INSURANCE	0	19,030	19,030	0	0%
GIRMA - LIABILITY INSURANCE	21,174	0		0	
CLAIMS & JUDGEMENTS	0	5,000	5,000	0	0%
TELEPHONE, INTERNET	6,345	6,029	6,029	0	0%
PRINTING AND BINDING	250	500	500	0	0%
TRAVEL	1,035	1,590	1,590	0	0%
DUES AND FEES	390	365	365	0	0%

GENERAL FUND EXPENDITURES						
	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change (\$)	Percent Change	
EDUCATION AND TRAINING	545	550	550	0	0%	
PRE-EMPLOYMENT / DRUG TESTING	0	450	450	0	0%	
MEETING EXPENSE	65	0		0		
TOTAL PURCHASES/CONTRACTED SERVICES	50,759	104,848	104,848	0	0%	
SUPPLIES						
OFFICE SUPPLIES	1,020	500	500	0	0%	
AMMUNITION	350	0		0		
POSTAGE	124	60	60	0	0%	
SPECIAL PROGRAMS	-32	150	150	0	0%	
AMMUNITION	0	400	400	0	0%	
COMPUTER SUPPLIES	0	0		0		
COMPUTER SOFTWARE	0	240	240	0	0%	
WATER/SEWER	263	600	600	0	0%	
NATURAL GAS	1,317	1,800	1,800	0	0%	
ELECTRICITY	3,257	3,700	3,700	0	0%	
GASOLINE	5,217	8,000	8,000	0	0%	
SMALL EQUIPMENT	40	350	350	0	0%	
OTHER SUPPLIES	10	250	250	0	0%	
UNIFORMS	761	1,150	1,150	0	0%	
OTHER GENERAL OPERATING EXP	0	500	500	0	0%	
TOTAL SUPPLIES	12,327	17,700	17,700	0	0%	
CAPITAL OUTLAYS						
VEHICLES	0	0		0		
TOTAL CAPITAL OUTLAYS	0	0	0	0	0%	
TOTAL PUBLIC SAFETY	343,182	422,597	422,597	0	0%	
PUBLIC WORKS						
PERSONAL SERVICES/EMPLOYEE BENEFIT						
SALARIES AND WAGES	16,128	0		0		
REGULAR - FULL-TIME	0	33,280	33,280	0	0%	
OVERTIME	1,224	750	750	0	0%	

GENERAL FUND EXPENDITURES						
	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change (\$)	Percent Change	
GROUP INSURANCE	4,938	5,853	5,853	0	0%	
EMPLOYEE BENEFITS / OTHER	0	0		0		
FICA CONTRIBUTIONS	1,080	2,110	2,110	0	0%	
MEDICARE	253	494	494	0	0%	
RETIREMENT	1,648	1,702	1,702	0	0%	
WORKERS' COMPENSATION	3,912	4,701	4,701	0	0%	
TOTAL PERSONAL SERVICES/EMPLOYEE BENEFIT	29,183	48,890	48,890	0	0%	
PURCHASES/CONTRACTED SERVICES						
PROFESSIONAL & TECHNICAL SRVCS	17,240	0		0		
PROFESSIONAL	2,600	0		0		
OTHER PROFESSIONAL SERVICES	49,014	36,847	36,847	0	0%	
OTHER CONTRACTED SERVICES	0	0		0		
TECHNOLOGY	297	460	460	0	0%	
CLEANING SERVICES	0	0		0		
REPAIRS AND MAINTENANCE	0	0		0		
EQUIPMENT REPAIR & MAINTENANCE	3,384	6,250	6,250	0	0%	
AUTOMOBILE REPAIR/MAINTENANCE	9,573	5,000	5,000	0	0%	
BUILDING REPAIRS & MAINTENANCE	4,789	7,000	7,000	0	0%	
GROUNDS MAINTENANCE	3,333	4,500	4,500	0	0%	
STREET MAINTENANCE & REPAIRS	5,694	17,550	17,550	0	0%	
INSURANCE	0	8,146	8,146	0	0%	
GIRMA - LIABILITY INSURANCE	9,114	0		0		
CLAIMS & JUDGEMENTS	0	1,000	1,000	0	0%	
TELEPHONE, INTERNET	2,815	2,460	2,460	0	0%	
TRAVEL	0	0		0		
DUES AND FEES	401	60	60	0	0%	
EDUCATION AND TRAINING	0	800	800	0	0%	
TRASH/DUMPSTER	0	0		0		
LANDFILL	204	1,200	1,200	0	0%	
CONTRACT LABOR	25,237	25,000	25,000	0	0%	
TOTAL PURCHASES/CONTRACTED SERVICES	133,694	116,273	116,273	0	0%	
SUPPLIES						

GENERAL FUND EXPENDITURES					
	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change (\$)	Percent Change
SUPPLIES	282	0		0	
OFFICE SUPPLIES	383	0		0	
CUSTODIAL SUPPLIES	-143	200	200	0	0%
SIGNS	194	4,000	4,000	0	0%
UTILITIES / ENERGY	136	0		0	
ELECTRICITY	3,835	4,250	4,250	0	0%
STREET LIGHTS	14,849	14,600	14,600	0	0%
GASOLINE	1,717	3,000	3,000	0	0%
SMALL EQUIPMENT	104	1,500	1,500	0	0%
OTHER SUPPLIES	802	1,250	1,250	0	0%
UNIFORMS	0	400	400	0	0%
OTHER GENERAL OPERATING EXP	705	1,500	1,500	0	0%
TOTAL SUPPLIES	22,863	30,700	30,700	0	0%
CAPITAL OUTLAYS					
EQUIPMENT	66,085	0		0	
TOTAL CAPITAL OUTLAYS	66,085	0	0	0	
TOTAL PUBLIC WORKS	251,825	195,863	195,863	0	0%
DDA					
DEBT SERVICE					
DDA BOND PRINCIPAL	0	0		0	
INTEREST EXPENSE - DDA BOND	0	0		0	
TOTAL DDA	0	0	0	0	
DEBT SERVICE					
CAPITAL LEASE PRINCIPAL	28,736	28,794		-28,794	-100%
CAPITAL LEASE INTEREST	5,622	5,543		-5,543	-100%
TOTAL DEBT SERVICES	34,358	34,337	0	-34,337	-100%
RECREATION					
PERSONAL SERVICES/EMPLOYEE BENEFIT					
REGULAR - PART-TIME	6,761	13,125	13,125	0	0%

GENERAL FUND EXPENDITURES						
	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change (\$)	Percent Change	
FICA CONTRIBUTIONS	419	814	814	0	0%	
MEDICARE	98	191	191	0	0%	
WORKERS' COMPENSATION	55	80	80	0	0%	
UNEMPLOYMENT INSURANCE	0	0		0		
TOTAL PERSONAL SERVICES/EMPLOYEE BENEFIT	7,333	14,210	14,210	0	0%	
PURCHASES/CONTRACTED SERVICES						
CLEANING SERVICES	3,895	4,900	4,900	0	0%	
EQUIPMENT REPAIR & MAINTENANCE	0	200	200	0	0%	
BUILDING REPAIRS & MAINTENANCE	4,090	1,500	1,500	0	0%	
RENTALS - EQUIPMENT	155	0		0		
EQUIPMENT LEASE	645	0	800	800		
INSURANCE	0	1,610	1,610	0	0%	
GIRMA - LIABILITY INSURANCE	1,446	0		0		
TELEPHONE, INTERNET	4,546	4,464	4,464	0	0%	
TOTAL PURCHASES/CONTRACTED SERVICES	14,777	12,674	13,474	800	6%	
SUPPLIES						
SUPPLIES	169	0		0		
OFFICE SUPPLIES	0	0		0		
CUSTODIAL SUPPLIES	761	1,500	1,500	0	0%	
SIGNS	1,676	2,000	2,000	0	0%	
WATER/SEWER	194	200	200	0	0%	
NATURAL GAS	2,982	3,000	3,000	0	0%	
ELECTRICITY	3,624	3,800	3,800	0	0%	
SMALL EQUIPMENT	5,331	200	200	0	0%	
OTHER SUPPLIES	0	0		0		
OTHER GENERAL OPERATING EXP	233	1,300	1,300	0	0%	
TOTAL SUPPLIES	14,971	12,000	12,000	0	0%	
TOTAL RECREATION	37,081	38,884	39,684	800	2%	
TOTAL GENERAL FUND EXPENDITURES	1,343,597	1,565,396	1,624,054	58,658	3.7%	

GENERAL FUND EXPENDITURE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Salaries and Wages

Regular Employees	375,250	389,515	400,421	10,906	2.8%
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This line item encompasses the salaries and wages of all full-time staff and adjusts for general wage increases such as for cost-of-living adjustments (COLA) due to inflation and/or merit-based adjustments. No new positions are included in this base budget amount for 2026. A 2.8 per centum COLA is factored in for the 2026 base budget. Adjustments from the classification and compensation study and full salaries from the 2025 appointments of the City Manager and Public Works Director are not yet reflected in this line item; rather, they are budgeted under budget modifications.

Part Time Employees	34,749	43,556	46,029	2,473	2.8%
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The appropriation proposed for part-time personnel increase is based on a 2.8 per centum cost-of-living adjustment (COLA) factor.

Deferred Compensation	0	12,240	12,240	0	0%
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The Police Department provides for compensatory time, an arrangement by which eligible employees are entitled to take time off in lieu of overtime pay. This appropriation is a contingency for compensatory time payouts or time more than the maximum cap.

Mayor Salary	6,600	7,200	7,200	0	0%
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The Mayor of Pine Lake's salary is determined by a vote of the City Council, which may include public notice and debate. The Mayor is currently compensated at \$600 a month.

Council Salaries	15,600	18,000	18,000	0	0%
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The salary of Pine Lake's Council Members is determined by a vote of the City Council, which may include public notice and debate. Each Council Member is currently compensated at \$300 a month.

GENERAL FUND EXPENDITURE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Overtime	1,614	1,500	1,500	0	0%
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Minimal time and a half compensation is budgeted as a contingency for Police and Public Works operations of \$750 per department.

Employee Benefits

Group Insurance	64,943	80,303	83,515	3,212	4%
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This appropriation provides for the cost of the City’s group insurance premiums on behalf of employees covering health, dental and vision programs. Health insurance was a competitively market bid and the option of renewing health insurance services with Anthem (Blue Cross/Blue Shield), the City’s current provider of health insurance, was chosen; an associated premium rate increase of 4 per centum was approved by the City Council for the one-year extension. There was no increase associated with the City’s vision and dental insurance programs provided through Humana.

FICA Contributions	29,501	29,267	30,087	820	2.8%
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FICA (Federal Insurance Contributions Act) contributions are federal payroll taxes funding Social Security and Medicare, split evenly between employers and employees. The current tax rate for Social Security is 6.2% for the employer and 6.2% for the employee, or 12.4% total. The current rate for Medicare is 1.45%. A cost-of-living adjustment factors for the 2.8 per centum increase.

Medicare	6,109	6,847	7,038	191	2.8%
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FICA (Federal Insurance Contributions Act) contributions are federal payroll taxes funding Social Security and Medicare, split evenly between employers and employees. The current tax rate for Social Security is 6.2% for the employer and 6.2% for the employee, or 12.4% total. The current rate for Medicare is 1.45%. A cost-of-living adjustment factors for the 2.8 per centum increase.

Retirement	19,379	19,434	19,978	544	2.8%
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The appropriation includes the City’s five percent of active employees’ salary for funding its portion of the 401(a) defined contribution plan, which is an employer-sponsored retirement plan. A cost-of-living adjustment factors for the 2.8 per centum increase.

GENERAL FUND EXPENDITURE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Workers' Compensation	15,934	20,239	20,239	0	0%
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In Georgia, employers with three or more employees—whether full-time, part-time, or seasonal—must have workers' compensation insurance. The City participates in a group self-insurance plan authorized by the state of Georgia and administered by the Georgia Municipal Association.

Contracted Services

Payroll Service	(2,786)	4,500	4,500	0	0%
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The City currently contracts with Paychex for payroll and benefits services. Paychex, Inc. is an American company that provides human resources, payroll, and employee benefits outsourcing services for small- to medium-sized businesses. This service provider is subject to future review.

County Collection Fees	1,090	6,200	1,200	(5,000)	(81%)
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Fees paid to DeKalb County for ad valorem tax billing services (\$1200) provided by the Tax Commissioner and election services (\$5000) administered by the Board of Registrations and Elections. The reduction for 2026 is due to no planned municipal election.

Other Administration Services	15,462	10,600	10,600	0	0%
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Contractual administrative coordinator services provided to support General Government operations at City Hall. This position is under review through the Classification and Compensation Study.

Legal Expenses	34,695	68,500	68,500	0	0%
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This appropriation covers the cost of fees for City Attorney and Municipal Court services.

Auditor Fees	16,760	17,000	27,500	10,500	62%
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On May 27, 2025, the City Council awarded a three-year contract for professional audit services to McNair McLemore Middlebrooks & Co as the sole response received to the City of Pine Lake's Request for Proposals. The proposal received and accepted was for an annual amount of \$27,500.

GENERAL FUND EXPENDITURE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Contracted Services (continued)

Municipal Code	2,249	3,360	3,360	0	0%
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Codification services provided to City for Charter and Ordinances enactment and/or revision by Civic Plus. In April 2021, CivicPlus acquired Municode, a company well-known for codifying and hosting municipal codes for local governments

Permitting and Inspection	7,034	11,000	11,000	0	0%
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The City contracts with a third-party agency, SAFEbuilt, for building official, inspections, and planning review services. SAFEbuilt is a community development services firm offering building inspections, plan reviews, private provider, and other professional services. This service provider is subject to future review.

Judge's Fees	12,650	13,800	13,800	0	0%
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Contractual cost for Chief Judge of Municipal Court paid \$1150 per month primarily responsible for cases involving violations of city ordinances, misdemeanor traffic offenses, and other limited misdemeanor cases occurring within the City's boundaries.

Public Defender Fees	300	4,800	4,800	0	0%
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Public Defender provides timely legal representation to individuals accused of a crime who cannot afford to hire a private attorney. The City Council amended the 2025 Budget allotting sufficient funds for the projected annual cost of \$4,800.

Other Professional Services	145,680	168,837	151,087	(17,750)	(11%)
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This appropriation provides for the financial services contract with Sumter LGC at an annual cost of \$60,000 plus travel expenses, a reduction from the previous contractor that was budgeted for \$87,750; financial software subscription with Tyler Technologies costing \$24,100; court services for translation and interpreters budgeted at \$6200; holiday pole decoration services provided contractually for \$36,847; third-party accounting services budgeted for \$8400; zoning mechanics budgeted for \$4,320; code review consultant budgeted for \$3,600; pest control budgeted for \$1,620; and miscellaneous other professional services.

GENERAL FUND EXPENDITURE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Contracted Services (continued)

Technology	1,715	7,888	7,888	0	0%
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Contracted services using Constant Contact for email marketing and online marketing campaigns (sourced for the City’s E-blast communications) with a subscription cost of \$1660; enhanced facilities security system implemented in 2025; in-car computer equipment services for Police vehicles; and miscellaneous other technology service costs.

Sophicity	25,959	16,883	26,883	10,000	59%
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Contractual services for information technology (IT) support for all departments provided by VC3, formerly named Sophicity. VC3 partners with the Georgia Municipal Association (GMA) to provide managed IT and cybersecurity services to its member cities. This partnership offers cities IT support, cybersecurity solutions, and other technology services tailored to the unique needs and budgets of municipalities, helping them protect data and maintain operations. This service provider is subject to future review.

Cleaning Services	12,851	14,200	14,200	0	0%
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Contracted janitorial services for City facilities provided by Ragtime Cleaning Solutions. This service provider is subject to future review.

Equipment Repair and Maintenance	3,927	9,500	9,500	0	0%
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Contractual repair and maintenance of office (including computers and copiers) and major operational equipment, primarily for the Public Works Department.

Automobile Repair and Maintenance	20,163	15,000	15,000	0	0%
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Contractual repair and maintenance of City fleet vehicles, primarily for the Police Department.

GENERAL FUND EXPENDITURE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Contracted Services (continued)

Building Repairs and Maintenance	9,129	9,000	9,000	0	0%
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This appropriation covers all annual interior maintenance and repairs on alarm systems, electrical repairs, façade and wall improvements, flooring repairs or maintenance, fire system maintenance, and heating, ventilation, and air conditioning (HVAC) maintenance.

Grounds Maintenance	3,333	4,500	4,500	0	0%
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This appropriation provides specialized land maintenance encompassing the cost of all landscape and irrigation requirements.

Street Maintenance and Repairs	5,694	17,550	17,550	0	0%
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This appropriation covers all local roads’ repairs and maintenance for patching, potholes and striping.

Liability Insurance	43,130	41,933	46,195	4,262	10%
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The City of Pine Lake is a member of the Georgia Interlocal Risk Management Agency (“GIRMA”), a risk pool offered by the Georgia Municipal Association. The City Council authorized the participation in GIRMA for the period of May 1, 2025 to May 1, 2026 on April 29, 2025. For the current annual policy term, the cost of coverage is \$44,635 and an additional \$1560 for cyber coverage.

Claims and Judgements	0	11,000	11,000	0	0%
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In Georgia, a civil claim can be filed in a state court to obtain a judgment, which is a court order to collect a debt. Claims are the disputes themselves, such as unpaid debts or personal injury, while judgments are the final court rulings that a specific amount is owed. This appropriation provides a contingency for such claims and judgement.

GENERAL FUND EXPENDITURE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Contracted Services (continued)

Telephone and Internet	25,034	24,001	24,001	0	0%
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Telephone costs include all city issued cell phones and landlines for local and long-distance calling. Internet costs factor the plan's speed and connection for covered city facilities. Comcast is the City's current provider of services.

Advertising	1,822	2,500	2,500	0	0%
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Costs primarily for legal organ notices. Champion Newspaper is the City's legal organ.

Printing and Binding	1,490	1,750	5,000	3,250	86%
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This appropriation provides for the publication of receipt books and noteworthy documents such as the Budget increased for 2026.

Travel	7,294	11,630	11,630	0	0%
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Council travel for official related events is budgeted at \$5,000; the balance of \$6,630 is related to travel for professional and trade related activities for staff. Travel includes costs associated with transportation, lodging, and meals

Meetings Hosted by City	300	300	300	0	0%
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Contingency funding for official events hosted by the City of Pine Lake.

GENERAL FUND EXPENDITURE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Contracted Services (continued)

Dues and Fees	3,346	3,340	3,340	0	0%
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Costs associated with professional memberships of the City and its officers such as the International City management Association, Georgia Municipal Association, DeKalb Municipal Association, Chamber of Commerce, Government Finance Officers Association, Georgia Local Government Personnel Association, Georgia Municipal Clerks Association, Notary, Council of Municipal Court Clerks, Georgia Police Chiefs Association, etc.

Court Appearance Fees	0	3,000	3,000	0	0%
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Court appearance fees vary widely by case type, and specific action, but generally include initial filing fees to start a case, service fees for delivering documents, and potentially witness fees, mediation fees, or other miscellaneous costs like obtaining transcripts or copies.

Education and Training	4,488	7,100	7,100	0	0%
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Professional and trade training, conferences, seminars, and webinars for governing authority members and employees of Pine Lake.

Landfill	204	1,200	1,200	0	0%
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For municipalities in DeKalb County, Georgia, landfill disposal at the Seminole Road Landfill was proposed at \$95 per ton and at transfer stations at \$100 per ton as of March 2023. These proposed tipping fees were specifically for municipal and commercial disposal services.

Pre-Employment Drug Testing	0	450	450	0	0%
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Candidate screening for job opportunities with the City of Pine Lake.

GENERAL FUND EXPENDITURE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
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Contracted Services (continued)

Courtware	10,295	8,000	8,000	0	0%
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Appropriation for court summons, citation, and case processing software.

Mayor Expenses	1,155	1,500	1,500	0	0%
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The annual allotment for the Mayor of Pine Lake's expenses is \$1,500, in addition to an annual salary of \$7,200

Meetings Expense	565	650	650	0	0%
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Contingency funding for official meetings such as for Council Retreat Sessions.

Contract Labor	25,237	25,000	25,000	0	0%
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Appropriation for Public Works contractual services for tree removal, landscaping, and supplemental labor.

<u>Supplies</u>	143,310	79,956	79,956	0	0%
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This appropriation provides miscellaneous supplies and materials and utilities for offices and operations such as postage, custodial supplies, arts, seed, computer supplies and software, signs, water and sewer, natural gas, electricity, streetlights, gasoline, small equipment, uniforms, and stormwater fees.

<u>Other Costs</u>	29,610	23,500	23,500	0	0%
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Payments to other agencies (\$16,000) and bond refunds (\$7,500).

GENERAL FUND EXPENDITURE NARRATIVES

	Estimated 2024 (\$)	Amended 2025 (\$)	Proposed 2026 (\$)	Dollar Change	Percent Change
<u>Transfers</u>	77,230	77,230	77,230	0	0%
Transfer to the Revenue Bond Capital Projects Fund.					
<u>Debt Service</u>	34,358	34,337	34,337	0	0%
Capital lease principal and interest for leaf machine.					
<u>Budget Modifications</u>	0	175,000	228,500	0	0%
Approved 2025 Budget Modifications for classification and compensation study (\$125,000), adjustments of full salaries from the 2025 appointments of the City Manager and Public Works Director (\$53,500) and placeholder for community development services (\$50,000) continued for 2026.					



OPERATIONS GUIDE



STRATEGIC PERFORMANCE REPORT

SPECIAL EDITION: OPERATIONS GUIDE



STRATEGIC PERFORMANCE REPORT (SPR) SPECIAL EDITION: OPERATIONS GUIDE

The final section of this document is a Special Edition of the Strategic Performance Report for the end of 2025 and beginning of 2026 as the current City Council ends its term and the new City Council begins its term. I asked each department director to prepare an “operations guide” of their department as it aligns with the new table of organization to offer a comprehensive look of the work that goes

on behind the scenes daily. This section serves a dual purpose as an operational supplement to the budgetary sections and as an orientation of the functions performed by the departments and of course the employees employed by the Pine Lake organization.

With that prelude, I am pleased to share with you the tenth installment of the Community Building Team's Strategic Performance Report (SPR). It is produced to coincide with the monthly City Council Work Session. The format and content are topical based; concise in nature; organized by the new alignment of departments following City Manager lead topics; and accented with images and illustrations for more relatable reading.

ORGANIZATIONAL STRUCTURE

Section 1.12(a) of the City's Charter provides "This city shall have all the powers of self-government not otherwise prohibited by this charter or by general law." Section 1.12(b)(16) empowers the City "To create, alter or abolish departments, boards, offices, commissions and agencies of the city, and to confer upon such agencies the necessary and appropriate authority for carrying out all the powers conferred upon or delegated to the same."

Section 2.10 states "The legislative authority of the government of this city ... shall be vested in a city council to be composed of a mayor and five councilmembers." Section 2.16 provides "Except as otherwise provided by the charter, the city council shall be vested with all the powers of government of this city as provided by Article I of this charter."

Section 2.28 provides for "Powers and duties of the city manager. The city manager shall be the chief administrative and executive officer of the city. The city manager shall report to the mayor and be responsible to the city council for the administration of all city affairs placed in the city manager's charge by or under this charter. As the chief executive and administrative officer, the city manager shall ... (2) Direct and supervise the administration and operation of all departments, offices, and agencies of the city, except as otherwise provided by this charter or by law."

Since my tenure began on January 1, 2025, I have begun reviewing the administrative structure that I believe is best in fulfilling all of the powers and duties of the city manager. Forthcoming are recommendations for formalizing and retooling the administrative structure that are fundamental to my responsibility. I appreciate that the Mayor and Council have afforded me time to assess and potentially recommend changes to the current and/or practiced structure.



Pine Lake’s Code of Ordinances currently governs the establishment of departments as follows:

Sec. 2-185. Departments established.

(a) The following departments of the city are hereby established:

(1) Administration;

(2) Finance;

(3) Municipal court records;

(4) Parks;

(5) Public buildings; and

(6) Streets, bridges and drainage.

(b) All departments shall be under the administrative direction of the mayor. The mayor shall be assisted by a director of administration, who shall supervise the operation of the administration, finance, parks, public works, and municipal court records departments, and by a chief of police, who shall supervise the operation of the police department.

(c) The duties of the various committees shall be as specified from time to time by the council.

I intend to offer a comprehensive assessment of the organization structure beginning as early as the second quarter of 2025 and through the preparation of the next fiscal year’s budget (2026). I look forward to presenting recommended restructuring along with adjustments in budgetary resources.

Role of City Manager

In 2024, Senate Bill 562 was passed by Georgia’s State Legislature amending the City of Pine Lake’s Charter to transfer powers from the Mayor to the City Manager and vest additional powers in the City Manager.



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

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

COMMUNITY BUILDING TEAM



The Community Building Team (CBT) consists of the City Manager, Department Leaders, and Supporting Staff who make up the administrative structure of the City of Pine Lake organization. We also have partners to the CBT through contracted functions that are vital to build sustainable community; these functions include but are not limited to planning and zoning, building, engineering, and environmental services.

Our role as executors and mine as chief executive officer is to facilitate the organization’s mission “to build quality community.” As such, CBT’s purpose rises above individual or siloed departmental responsibilities. Our approach must be collaborative and strategic to meet expectations in building the community most desired by stakeholders.

New to the organization is a highly collaborative and team-oriented approach in achieving the policy and strategic goals of the governing body. The Community Building Team is meeting together on a regular basis. In our first two meetings, we studied and discussed multiple topics.

At our first meeting held on February 13, 2025, topics included my introduction where I shared my resume and letter of interest for the job of Pine Lake City Manager and my Team Creed Philosophy; our blueprint to success as we studied the October 25, 2024 City Council Retreat Report; new agenda preparation process for City Council meetings introducing the “Council Agenda Memorandum (CAM)”;

performance reporting to be developed through the Strategic Performance Report (SPR); and last but not least a standard agenda topic of Round Table Discussion.

At our second meeting held on February 27, topics included a review of the City Charter; review of the City’s Purchasing Code; continuing instructional development of CAMs and SPRs; review and assignment of City Council action items from its February 25 meeting; and development of tentative topics for the March 11 City Council Work Session. A future meeting will include all of our contracted partners.

On a monthly basis coinciding with the regular work session of the City Council, the Community Building Team will share strategic insight and performance including challenges and opportunities, as well as preview recommendations that may come before the Mayor and Council for action. Each report will be narrative based, storytelling in approach for easier comprehension by the public, composing timely topics that are concise in presentation, and showcasing images and illustrations, as may be helpful and fun.

Communications Between Council and Staff

Section 2.30 of the City Charter provides a clause on “Council’s interference with administration. Except for the purpose of inquiries and investigations under Section 2.15 of this charter, the city council or its members shall deal with city officers and employees who are subject to the direction and supervision of the city manager solely through the city manager, and neither the city council nor its members shall give orders to any such officer or employee, either publicly or privately.”

In fulfilling our respective duties and responsibilities, as prescribed by the City’s Charter, it is important how the city council and its individual members, chief executive and administrative officer (CEO/CAO), city officers and employees interact and communicate. I believe that an ineffective role of the City Manager would be serving as messenger between the members of the governing body and expert administrative officers. An overly restrictive communication scenario would likely consume much of my time adversely impacting my attention to other duties and responsibilities.



Nonetheless, we each have a responsibility for not confusing the distinguishing lines of authority and interaction between the governing body, chief executor, department heads, and all other employees of the organization. To provide practical clarification, I prescribe the following terms of communication between the members of the governing body and the members of the administrative team:

Communication from members of the governing body to staff is often organic based on questions, interests or circumstances as may relate to a staff member's responsibilities and expertise.

There is no reason to be uncomfortable with any natural occurrence of discussion between a staff member and a member of the governing body.

Members of the governing body may ask a question or request information from a staff member, and the answer or information is not readily known or available. If the answer is known or the information is available, it should be provided promptly. If an answer to a question is not known or if information is not available, the staff member should answer, accordingly.

If a staff member is approached by an elected official for consultation or direction, the staff member should always listen respectfully and advise the City Manager, particularly if the request or discussion is questionable or makes one uncomfortable.

A staff member may ask for requests to be made in writing, preferably by email so that the staff member can fully assess the request and copy the City Manager and others. Email affords all applicable parties an opportunity to not only memorialize questions and requests but to ensure proper inclusion, assessment, and response.

Staff are strongly discouraged from initiating communications of substance with select members of the governing body. Substantive communications deemed worthy to communicate should be shared with all members of the governing body.

Position Classification and Pay Plans

Section 3.16 of the City Charter provides "The city manager shall be responsible for the preparation of a position classification and pay plan which shall be submitted to the city council for approval."



From my continuing education and assessment of organizational requirements, the status of employee pay, and classification is an urgent priority. My early assessment is that we have a small but mighty and dedicated workforce who in general have taken on multiple assignments as part of their regular duties to keep the City minimally operationalized. My concerns are exacerbated by potential internal and external market equity issues that will need to be scientifically assessed with swift redress of findings, if any.



As we consider budget adjustments necessary for the Fiscal Year 2025 Budget noted above for future scheduling purposes, you should expect a recommendation for the fulfillment of Charter Section 3.16. From my preliminary research, a comprehensive update of the City's Classification and Pay Plans are past due.

GENERAL FUND FINANCIAL REVIEW

As we prepare for the first quarter review and amendment of the Fiscal Year 2025 Adopted Budget, it has been important for me to conduct a deeper dive into the City’s financial [funds] structure, policies and net position. I refer to it as my financial thesis only begun and far from finished. As I am incrementally writing and sharing my thesis, I hope it will assist in guiding budget recommendations, deliberations, and tough decisions ahead balancing critical needs of the community with limited financial resources including the upcoming annual setting of the property tax millage rate.

The General Fund is the chief operating fund of the City supporting the bulk of services and operations as authorized by the charter such as public safety, development, parks and recreation, roads and streets, inspections and engineering services, and various general administrative services on behalf of the residents of the City.

Correspondingly, those services require a supporting revenue base. For the Fiscal Year 2025 Adopted Budget, taxes accounted for 87 percent of revenues for the General Fund. Fines and forfeitures, primarily for court related revenues, make up the next highest percentage at just over 8 percent. These two categories represent 95 percent of the total revenue budget.

Fund Balance Policy: Best Practices

The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association’s more than 20,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA’s mission is to advance excellence in public finance.

For its members, it has established “Best Practices” for various financial policies and procedures including “Fund Balance Guidelines for the General Fund.” Governments should establish a formal policy on the level of unrestricted fund balance that should be maintained in the general fund for generally accepted accounting principles (GAAP) and budgetary purposes.

GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining): *nonspendable fund balance*, *restricted fund balance*, *committed fund balance*, *assigned fund balance*, and *unassigned fund balance*. The total amounts in these last three categories (where the only constraint on spending, if any, is imposed by the government itself) is termed unrestricted fund balance.

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (for example, revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. In most cases, discussions of fund balance will properly focus

on a government's general fund. Nonetheless, financial resources available in other funds should also be considered in assessing the adequacy of unrestricted fund balance in the general fund.

The adequacy of unrestricted fund balance in the general fund should consider each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance.

GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months [16.6%] of regular general fund operating revenues or regular general fund operating expenditures.





GENERAL GOVERNMENT

CITY CLERK'S OFFICE/GENERAL GOVERNMENT

Ned Dagenhard

City Clerk

"The palest ink is better than the best memory." -Chinese proverb

Meeting Management

I've always loved a good meeting. I know it sounds like malarkey, but I'm serious. No one person is wiser than a group, but getting a group to function constructively is a mighty task. We're all in this together, so we have to work together. But we also have to move the ball down the field, even among disagreements and distractions. We have to *manage* these meetings.

In a public sphere, a meeting of policymakers must align with the liberal democratic values within the Constitution, which trickled down the rocks of time into "sunshine laws" around the nation. In our great State, this document is called the *Georgia Open Meetings Act*. When and where agendas must be published, when and how minutes must be approved and published. Is the address accurate? Can we allow filming? Is the door locked? Is the Clerk taking minutes? Do we meet certain accessibility requirements?

The answers are "yes," "yes," "better not be," "yes," and—thanks to the Public Works Department's completion of an *Americans with Disabilities Act (ADA) Remediation* project — "YES!"



Record Management

Public accountability begins with good record keeping. To be transparent is not simply to open the door for public scrutiny, but to ensure that aspects of the organization and its actions are properly documented and stored for ready access. The role of the City Clerk includes not only managing meetings for the Governing Authority, but managing the records produced by and through actions taken by the government as a whole. Production, storage, and retrieval. All in a day's work.

Our record keeping practices are not unlike other areas of our organization: well intentioned, but in need of an update. Our record room looks kind of like that last seen in *Raiders of the Lost Ark*, except instead of wooden crates filled with secret artifacts, it's banker's boxes filled with building permits from 2006.



So, as we look to 2026, it is the role of the Office of the City Clerk, as well as Information Technology, to seek improvements in accessibility of those records. Digitalizing what we have, and investigating services like *LaserFiche* to automate retrieval of those records.

General Government

“It’s getting better all the time!” -Lennon/McCartney

Strategic Communication

Beginning in the Spring of 2024, the City of Pine Lake Governing Authority began addressing a wide and repeated issue among residents and staff alike: communication. Information sharing in Pine Lake has historically been sporadic, disorganized, and—at times—even contradictory.

In a sense, the solution was simple: where no mechanism for complete and organized communication exists, install one. Enter: the Office of Strategic Communication. The humble beginnings of this role have been two-fold, and include both establishing active, inter-staff discussion, and clean single-chute delivery of information.

Several policies have been implemented through a partnership between the Governing Authority and City Manager. The goal—and impact—of the “48-hour response window to resident inquiries” policy established in January was not solely superficial appeasement; the focus was to better coordinate staff response, regardless of the department responsible for implementing a solution. The focus was accountability. And yet, something wonderfully organic has also developed—residents *use* this route of communication more frequently than ever before. City Hall’s contact with the public has become more fluid, more complete, and more effective in guiding public service.



Other goals represent a long-view, and help answer the question, “whose job is that?” Activities in Pine Lake seem to happen in a media abyss. Whose job is it to establish relationships with outlets like *Decaturish* and the *Atlanta Journal-Constitution*? Whose job is it to relay updates to the public on street closures, emergency management operations, or even local fluff that impacts residents of our fair city? Whose job is it to consider the delivery mechanisms for this information? Whose job is it to bring the City into the age of social media, in a sustainable and effective way?

Now, how does this impact the City’s 2026 budget? We already have a lot of these tools in the toolbox; among them being a willing individual to take this on. But we will be entering 2026 with an “either-or” unknown. The City recently purchased a website package from *CivicPlus*, which includes a notification tool. However, the City currently subscribes to *Constant Contact*, an email marketing tool that, while low-cost, really flexes its muscles in the private sector, offering all sorts of bells and whistles for tracking coupon clicks. The



question we have, as we enter the new year, will be whether the *included* notification system with *CivicPlus* is reliable and useful enough to replace *Constant Contact*, or whether the add-on purchase of *CivicSend*—a notification system *CivicPlus* with more customizability than the freebie they include with the website redevelopment—would be worth a change.

Social media is a no-cost information delivery system; and relationship-building with local media is an unquantifiable, abstract affair. The result is a blitzkrieg: heavy focus on content development, fully utilizing no-cost routes for information delivery, with the added firepower of a sophisticated, engaging notification system.

The newly established Office of Strategic Communication offers housing for all of these questions and initiatives, and we are truly just getting started.

Purchasing

I’ve previously analogized our City Government to an automobile. There’s a romance to this City. There’s a real, deep richness to what it represents—its people, its environment. Nobody looks at the tail lights on an Oldsmobile Cutlass and says “man, that needs a redesign.” But filters and gaskets? Don’t get too attached.

It's not unlike Strategic Communications. Our purchasing department needs a funnel, and it needs to utilize the tools of the day. I'll get candid, and—for the sake of informing the public—shine the flashlight right on this thing. Our current purchasing process involves seeking quotes with whatever level of competitive solicitation is required by Sec. 26-26 of our Municipal Code, which sets a series of thresholds, raising levels of approval from department directors to the Governing Authority, from checking Staples for a better price on paper to sealed bids opened at 2:00PM sharp.



Let's back it down to a petty purchase, using a fictional example for educational purposes. All four tires on Chief Green's vehicle blow. Neighborhood Tire is a vendor who previously successfully competed for with the best quality/price ratio for this kind of service, they come back with a quote of \$525.

Under current process, Chief Green takes a paper document titled, "Procurement Requisition Form," (also called a Purchase Order, or P.O.) writes down what she needs, from where, how many units, and how much it'll cost. The Chief signs it, and sends it to the Purchasing Agent. The Purchasing Agent confers with Sec. 26-26, ensures their ability to approve the quote (in this case, budgeted and under \$1,000), and signs the P.O. When the vendor sends an invoice, it is routed to the Purchasing Agent, who *staples* a copy of the P.O. to the invoice, codes it according to its respective line item (in this case, *Automotive Repairs and Maintenance, 100.1300.0000.522220*), and submits it to the Finance Department for processing during the next check cycle.

Take a deep breath, look outside. Remind yourself that no, you did not just time travel to 1991. But if you were immersed in our purchasing process, you may very well think you had. The good news is we already have the tools to bring this process into the 21st century, and with the recent installation of a Finance Director, we now have an individual who is tasked with bringing the purchasing module within our current Enterprise Resource Planning (ERP) software online. This new process will create a digital workflow, with purchase requisitions queued in real time. And when that invoice comes back, it's uploaded into its respective purchasing file. The respective line item is updated with that deduction, and department directors are able to track their budgets, better prioritize their department's needs, and save a lot of time in the process.

Contracts Administration

Contract engagement—from identifying a service need all the way to City Council approval—is a high-level task. On a staff level, this is a role defined by partnership with the City Manager's Office and our City Attorney. As we enter 2026, we're going to be dusting off some of these documents. Times have changed; so have we, and so have our partners and contractors. Our current contracts may no longer

reflect our priorities, and in some cases we may be *underutilizing* these partners—as we discovered with *CivicPlus*—who have continued to grow and shift their own mission.



One nifty tool we've employed is digital signature. Nowadays, digital signatures (through reputable vendors like *Zoho* leave a footprint on a document, embedding a code within the document itself that tracks the signature and ensures its security and thus its validity.

As with other subsets of General Government, these implementations follow the “time is money” adage. By using technology, we can increase our efficiency. We often say that Pine Lake Municipal Government must punch above its weight class. We are a small, incredibly lean organization in a major metropolitan area. To survive and thrive, exhausting every tool in the toolbox is imperative.

Information Resources

You may notice the way so many of these widely varying areas of focus—and improvement—point back to technology. It is far too simple a word for all that it encompasses today. What began as word processors and email accounts has completely transformed in the past 30 years, and all of today's innovations are technological (in the layperson's nonliteral use of the term).

Of course, the pervasiveness of technology presents its own devil: failure of technology. We've all been there. You're going about your business swiftly, moving from program to program, in and out of applications with ease. Then, suddenly, one of these apps, or your internet connection, or your device, or factor completely unknown causes the whole train to come to a screeching halt. And this incredibly useful system has become your worst enemy—a locked cage, a cold brick of fiberglass and silicon.

Information Technology (IT) is everything. It is the grease on the gears. It is the only thing standing between you and that 11:00AM deadline. We expect a lot out of our IT provider, *VC3*. And look no further than the above *Contract Administration* section for a clue on my feelings around that vendor. Good is good all the time, not just some of the time—especially when it comes to IT, the figurative wheels on this bus.

But still, an in-house IT provider is not feasible. So there is some reliance, even on a facilitation level, on existing staff to pick up some of the slack. To escalate issues, communicate with fellow-staff and bring them back on line as soon as possible. To be able to learn from the past, and troubleshoot simple problems. In other words, the better we understand our technology, the more quickly we can respond to the inevitable issues it presents. The Office of Information Resources is responsible for just that—understanding and managing



technology. The genesis of this role reflects back to the installation of the still-not-quite-yet-perfect audio visual (A/V) system in the Courthouse/Council Chambers. In that moment, the realization came that it wouldn't be cost effective (or perhaps even possible) to assign responsibility of managing that equipment to our IT provider or A/V equipment vendor. It would need to be someone in our organization, that can learn how the system works—when it works, and jump in when it doesn't.

Inspections and Permits

One of the major roles of the Department of General Government involves permitting and licensing. These are two separate areas, both of which tie into economic development and land use. Let's break it down.



Permitting

Permitting ranges from yard sales to tree removal; from adding a railing to an existing non-compliant residential porch, to building a multi-suite commercial building on an undeveloped lot. Yard sales, fence permits, heck I can do that stuff in my sleep. But when an applicant wants to build a new house next to a State-regulated stream buffer, it's time to phone a friend.

In Pine Lake, we rely on multiple contractors to apply the necessary expertise to keep things moving, and keep us out of trouble:

- Bill Johnston (*Zoning Mechanics*), Zoning Administrator:
 - Bill comes into the process early, looking at the plan set to ensure the building aligns with aspects of our Zoning Ordinance. Impervious surface calculations, setbacks, fenestration (fancy-talk for windows), Bill looks at all of it. Good guy that he is, he likes to educate. He makes sure, as I do, that I understand whatever information is conveyed through his Zoning Compliance Letter. If you're going to tell someone they can't do something, you better be ready to explain why.
- Alex Phillips (*Canopy Consultants*), Arborist
 - Alex has a cool job. He's an International Society of Arboriculture (ISA)-certified Arborist who is fluent in our Tree Conservation Ordinance. When a developer wants to remove trees to make room for their building project, they have to produce a tree removal plan for Alex to inspect. If Alex doesn't like the final canopy calculation, he stops the process in its tracks. He compels the developer, supported by our Ordinance, to develop a "site tree conservation plan" (STCP)—essentially, a canopy replacement strategy. Someone told me that years ago, Pine Lake was found to have had a lower

ambient temperature than the surrounding area, attributed to its beautiful and precious tree canopy. Alex Phillips—Tree Cop—works to make sure it stays beautiful, precious, and ecologically valuable.

- Andy Brumbalow (*SafeBuilt*), Building Official
 - Once a plan set is approved by Zoning, we move on to structural plan review. We want to ensure this proposed building is going to be “up to code”—the International Building Code, and the Pine Lake Code of Ordinances.
 - This is often the lengthiest step in the process of a big ol’ building permit application. Not only is Andy wonderfully particular (an excellent trait from someone who approves houses for structural integrity, wouldn’t you agree?), but his review often triggers additional steps, such as the need to receive a capacity approval letter from DeKalb County Watershed, or—in the case of commercial buildings—a thorough review by the Fire Marshal to establish capacity and compel the applicant to install certain risk aversion features like sprinkler systems, 2-hour fire walls, and stove hoods.
- Amanda Corr Russell (*Clark Patterson Lee*), Erosion, Sedimentation, and Pollution Control (ES&PC) Inspector
 - The final step—right before the City releases a building and land disturbance permits—involves Amanda. Amanda is kind of like Alex, in that her mission aligns with one of the tenants of Pine Lake: hardline support for the environment, and ecological protection. Also like Alex, Amanda is an ISA-certified arborist. Always nice to have an extra set of eyes in the field!
 - Much of what Amanda does, however, actually comes from the State Environmental Protection Division and Federal *Clean Water Act*. When plan review is complete, Amanda takes a look at their ES&PC plan, or Best Management Practices (BMPs). Silt fencing to keep loose earth from washing into the street; a concrete washout on site for cleaning tools, so as to not poison the ground with highly-basic concrete-dirtied water; tarps and hay to help stabilize disturbed ground; and a 1A Blue Card-carrying worker on site, a certification that ensures one is briefed in all of these requirements and more. Not only does Amanda review the BMP plan and hold an on-site pre-project consultation, but she also drops by weekly (unannounced) just to make sure nothing fishy is going on, and all the BMPs are being adhered to. If she doesn’t like what she sees, she calls Chief Green, who stakes into the ground the phrase that haunts every contractor, “*STOP WORK ORDER.*”



As you can see, I am hardly alone. Kind of like Harry battling Voldemort at the end of *Deathly Hallows* with the ghosts of Sirius Black and Remus Lupin behind him. Yeah, we'll go with that. It's a beast of a process, but it ensures that everyone involved is protecting our environment, the final product is safe to occupy, and the contractor has minimal headaches once they break ground.

Licensing

Business licenses, alcohol licenses, special use permits—oh my! Yes indeed, all are also housed in the Department of General Government.

You got your building, you're ready to go: but what do you want to use it for? A residence? A bakery? A puppet guild? Back to Bill! Zoning is the first step here, as well. Let's make sure that "use" is permitted for the respective zoning district (Pine Lake has three: *Residential*, *Village Commercial*, and *Transitional*).



Once the use is certified, we work with the DeKalb County Fire Marshal to inspect the space for occupancy, and DeKalb County Watershed to ensure the presence of an inspected backflow device (keeps nasty water out of your pipes) and—if there's a commercial kitchen on the premises—an inspected Fats, Oil, and Grease (F.O.G.) device (also called a "grease trap").

What's that? You want to serve alcohol? Well, I hope you brought a snack. We have to schedule a public hearing, *and* publish notice of said-public hearing in the County's local news organ (*The Champion*). This process, from start to finish, can take about a month. Once you get your local license, you can apply for your State Alcohol License—I get a notification in the Centralized Alcohol License Portal, upload your license, and—as Calvin Burgamy likes to hear me say—"Bob's your uncle!" You can now purchase alcohol from a licensed wholesaler (the City appreciates that excise tax revenue), and lawfully serve alcohol. Better be a restaurant in Pine Lake, though. Our code precludes bars. But then, Bill would've caught that way back.



PUBLIC WORKS

PUBLIC WORKS

Bernard Kendrick



ADMINISTRATION



BERNARD KENDRICK

DIRECTOR

DANITA ROBINSON

ADMINISTRATIVE ASSISTANT

The Public Works Department administration is staffed by the Director and an Administrative Assistant. Responsibilities include managing and coordinating all the city's public works functions. This includes preparing and managing the department's operating and capital budgets.

- administering and managing all capital projects from implementation through construction
- coordinating and assuring compliance with regulations
- Preparation of reports and communications
- storm water management and administration

Strategic planning is a vital role for the administration section. This planning ensures that the department and the city are anticipating, planning and budgeting for future growth

ENGINEERING



The Engineering function of the department is led through outside multi disciplined engineering firms. The division has the following core responsibilities:

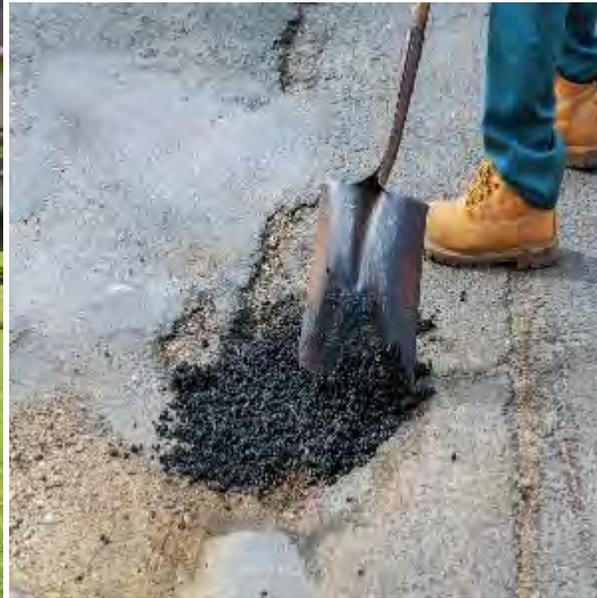
- capital project planning and execution
- permit and plan review
- providing technical assistance to the Director of Public Works

Engineering functions ensure that solutions are:

- Safe
- Cost-effective
- Reliable
- Sustainable
- Ethically responsible

AECOM helps to translate ideas and needs into practical, real-world systems—from environmental systems, to water systems and more.

FIELD OPERATIONS



ERIC DICKERSON

LABORER

JOSH FORTSON

LABORER

This area consists of a full-time laborer and a part-time laborer. Both positions are the primary manpower component for all Field Operations activities, which encompasses all city owned roads, grounds, and facilities.

The field operations services area of the Public Works Department is responsible for street maintenance, park and grounds maintenance, mowing, and the oversight of facilities maintenance.

Streets maintenance includes removal of snow, sand, litter and other debris from within the city's accepted rights-of-way. Field operations conduct general street maintenance including the management and oversight of roadway paving and resurfacing, line striping, sweeping, fencing repairs, trees and general storm water maintenance.

Coordination of the city-wide beautification program. Parks and grounds maintenance includes all city parks and public spaces. This also includes any necessary graffiti removal within the public right-of-way.

Ornamental pruning, landscaping, road-side mowing, and tree removals and trimming are contracted to a list of vegetation management specialists.

Maintenance and repair to city utility poles is administered through Georgia Power.

Solid waste management is conducted primarily through DeKalb County Sanitation. This includes collection and transportation of municipal solid waste and recyclables from residential properties and municipal buildings. Hazardous materials, electronics and special collections are conducted annually (or as needed) and are administered through a multi-town approach involving the DeKalb County Sanitation Department.

FLEET MAINTENANCE



outsourced to various small engines and local automotive vendors.

Fleet Maintenance is

FACILITIES MANAGEMENT



DANITA ROBINSON

FACILITIES MANAGER

The Facilities Management area of the Public Works Department consists of the Facilities Manager/Administrative Assistant and both laborers.

The Facilities Manager is responsible for the operation, maintenance, and cleaning of the City Hall, Police Department, Municipal Annex, Council Chambers/Courthouse, Community Clubhouse, and Beach House. These facilities total approximately 10,000 square feet.

These buildings require the identification of building issues and potential improvements, engaging vendors and contractors, executing work and monitoring results. These core operational functions as well as daily cleaning and routine maintenance are performed by in-house staff. Facilities staff provide support for events with set-ups and working support as needed.

In addition, Facilities are responsible for assessing, planning, budgeting, and managing capital improvements to buildings in the portfolio. Most trade work (electrical, HVAC, plumbing, life safety systems and infrastructure improvements are contracted services.

2025

OPERATIONAL HIGHLIGHTS

Renovated approximately 6000 square feet of municipal space





Constructed a long-standing road and drainage improvement (Oak Road)



Renovated and converted the municipal tennis complex



Equipment surplus

Procurement of more functional equipment

FY 2026 STRATEGIC GOALS

Continuing upgrading operational efficiencies

Proceed with ongoing upgrades to the facility.

Develop Standard Operating Procedures

Develop Levels of Service for facilities

Recreational Upgrades

Wetlands/Lake Strategies



2026 PRIORITIES

Beach House Renovation

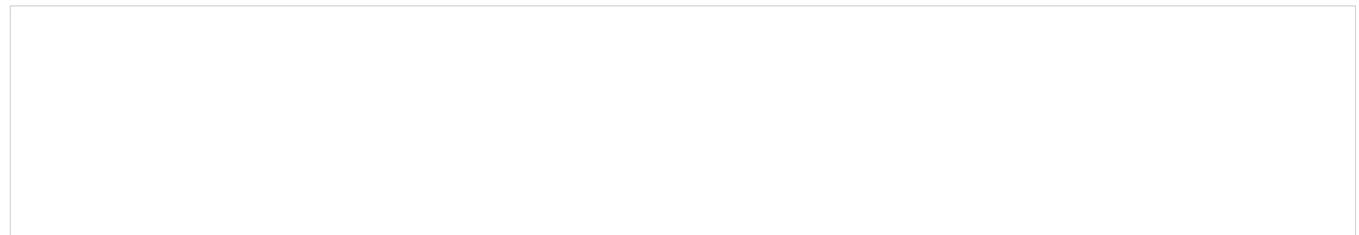
Finalize Wetlands Strategy

Seize Grant Opportunities

Upgrade Playground Equipment

Wayfinding Signage

Adoption of Greenspace Master Plan



Invictus

BY [WILLIAM ERNEST HENLEY](#)

*Out of the night that covers me,
Black as the pit from pole to pole,
I thank whatever gods may be
For my unconquerable soul.*

*In the fell clutch of circumstance
I have not winced nor cried aloud.
Under the bludgeonings of chance
My head is bloody, but unbowed.*

*Beyond this place of wrath and tears
Looms but the Horror of the shade,
And yet the menace of the years
Finds and shall find me unafraid.*

*It matters not how strait the gate,
How charged with punishments the scroll,
I am the master of my fate,
I am the captain of my soul.*



PUBLIC SAFETY

PUBLIC SAFETY

Sarai Y'Hudah-Green

Department Overview

The City of Pine Lake Public Safety Department serves a core residential population of approximately 800 residents within a 0.25-square-mile jurisdiction. Despite its small footprint, Pine Lake experiences a significant daily influx of merchants and visitors—raising the daytime population to over 100,000. This unique dynamic presents both opportunities and challenges in maintaining public safety and service delivery.





Staffing Profile

Position Type	Number	Notes
Full-Time Sworn Officers	3	Primary patrol and supervisory staff
Part-Time Sworn Officers	1	Flexible coverage support
Part-Time Administrative Officer	1	TAC, Administrative Officer (records support administrative duties handled by sworn personnel)
Reserve Officers	10	Volunteer/auxiliary – primarily court and weekend patrols, Training, Code Compliance

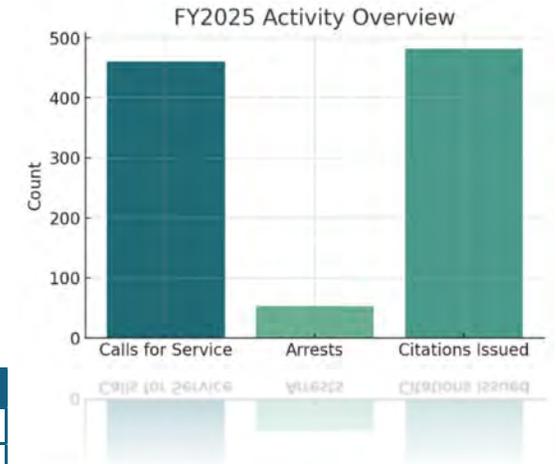
Fleet Status

Total Fleet: 5 marked units

Condition	Number of Vehicles	FY2025
Fair (Operational but Aging)	3	Require scheduled maintenance
Poor (Frequent Repairs / Near End-of-Life)	2	Replacement recommended in FY2026

Key Performance Metrics (FY2025)

Category	FY2024	FY2025
Calls for Service	558	462
Arrests Made	90	55
Traffic Citations Issued	594	484
Community Engagement Events	3	7
Avg Response Time (Goal ≤5 min)	—	4.2 min



- Implemented a Reserve Officer Weekend Patrol Program, reducing overtime costs by 12%.
- Partnered with local businesses to host crime prevention and safety workshops.
- Officers provided security for PrideFest, Lake fest and Movie Production, Participated in the Walk with a Cop aka “Unity Walk” , and the Halloween Neighborhood Walk.
- DeKalb County Warrant round up
- Agency Assist include Faith in Blue and NNO (NATIONAL NIGHT OUT) with City of Stone Mountain, DEMA (DEKALB EMERGENCY MANAGEMENT AGENCY) initiative/THIRA (THREAT AND HAZARD IDENTIFICATION AND RISK ASSESSMENT) (THREAT AND HAZARD IDENTIFICATION AND RISK ASSESSMENT)
- Upcoming events include Shop with a Cop and the Unity Walk, strengthening community relationships and visibility.





KEY PERFORMANCE METRICS



AVERAGE RESPONSE TIME



COMMUNITY ENGAGEMENT EVENTS



STAFFING PROFILE



FULL-TIME SWORN OFFICERS



PART-TIME OFFICERS



RESERVE OFFICERS



FLEET STATUS



CITY OF PINE LAKE JURISDICTION POLICE COVERAGE AREA



MISSION: To serve and protect to City of Pine Lake with integrity, professionity partnership.

Data Source: Internal Affairs, FY2025

Organizational Realignment

- Complaint & Code Management: Developing a streamlined system to manage complaints, concerns, and code enforcement issues to improve response times and accountability.
 - GCIC (GEORGIA CRIME INFORMATION CENTER) Operations: Transitioning to a hybrid schedule with two in-office and two remote days weekly, supporting continuity, efficiency, and compliance.
 - Lobby Hours: Consistent hours established to ensure reliable access to in-person services.
-

Technology & Equipment Upgrades

- Procurement of one laptop to replace outdated systems.
 - Planned Body-Worn Camera System implementation in FY2026.
 - Replacement of two patrol vehicles with fuel-efficient models.
-

Facilities and Aesthetics

- Installed new carpeting and office furniture, enhancing professionalism and comfort.
 - Added ADA-compliant service window in the lobby to improve accessibility.
 - Replacement of exterior entry door and city-wide security system to include new city storage unit
 - Installation of an office shower facility planned for FY2026 to support wellness and readiness.
-

Training and Professional Development

Training continues to focus on officer readiness, safety, and leadership.

- Officers successfully completed annual firearms qualification, first responder, and instructor courses.
- Supervisory staff completed leadership and ethics training to promote accountability and professionalism.
- Specialized Certifications Achieved:
 - Field Training Officer (FTO) – Lt. Palms and Officer Wright

- Supervision Certification – Corporal Cooper and Ofc. Wright (Completed level 1,2 and 3 Supervisor Training)

Staffing and Recruitment

- New Hire: Officer J. Hayes joined the department (currently in the FTO program).
- Code Compliance Implementation
- Current Shifts: 0600–1400 and 1400–2200 coverage; no separations or retirements reported in FY2025.

Interagency Cooperation

The department continues to provide mutual aid and support to neighboring jurisdictions within DeKalb County, reinforcing regional safety collaboration and emergency preparedness.

Strategic Goals for FY2026

1. Fleet Renewal: Replace two aging patrol units with modern,
2. Staff Development: Increase training hours for reserve officers
3. Community Policing Expansion: Launch a Merchant Liaison business communication and response.
4. Emergency Management Protocol: Develop a written incident coordination.
5. Technology Modernization: Deploy new computer systems and a Body-Worn Camera Program for enhanced transparency.
6. RMS Record Management System-migration to JusticeOne system
7. Golf Card -Code Compliance
8. Interdepaartmental projects include Public Works dept signage and traffic calming initiatives



fuel-efficient vehicles. by 25%. Program to improve framework for critical



Conclusion

Despite limited staffing and aging equipment, the Pine Lake Police Department continues to perform with distinction—meeting service benchmarks and maintaining a strong presence within the community. Our team’s adaptability, professionalism, and partnerships reflect our commitment to public safety, transparency, and community trust.

Strategic investments in fleet renewal, technology, and officer development will be essential to sustaining performance and preparing for the city’s future growth.

Sarai Y'hudah-Green CPM, CFO
Chief of Police



MUNICIPAL COURT

MUNICIPAL COURT
Stephanie Capers

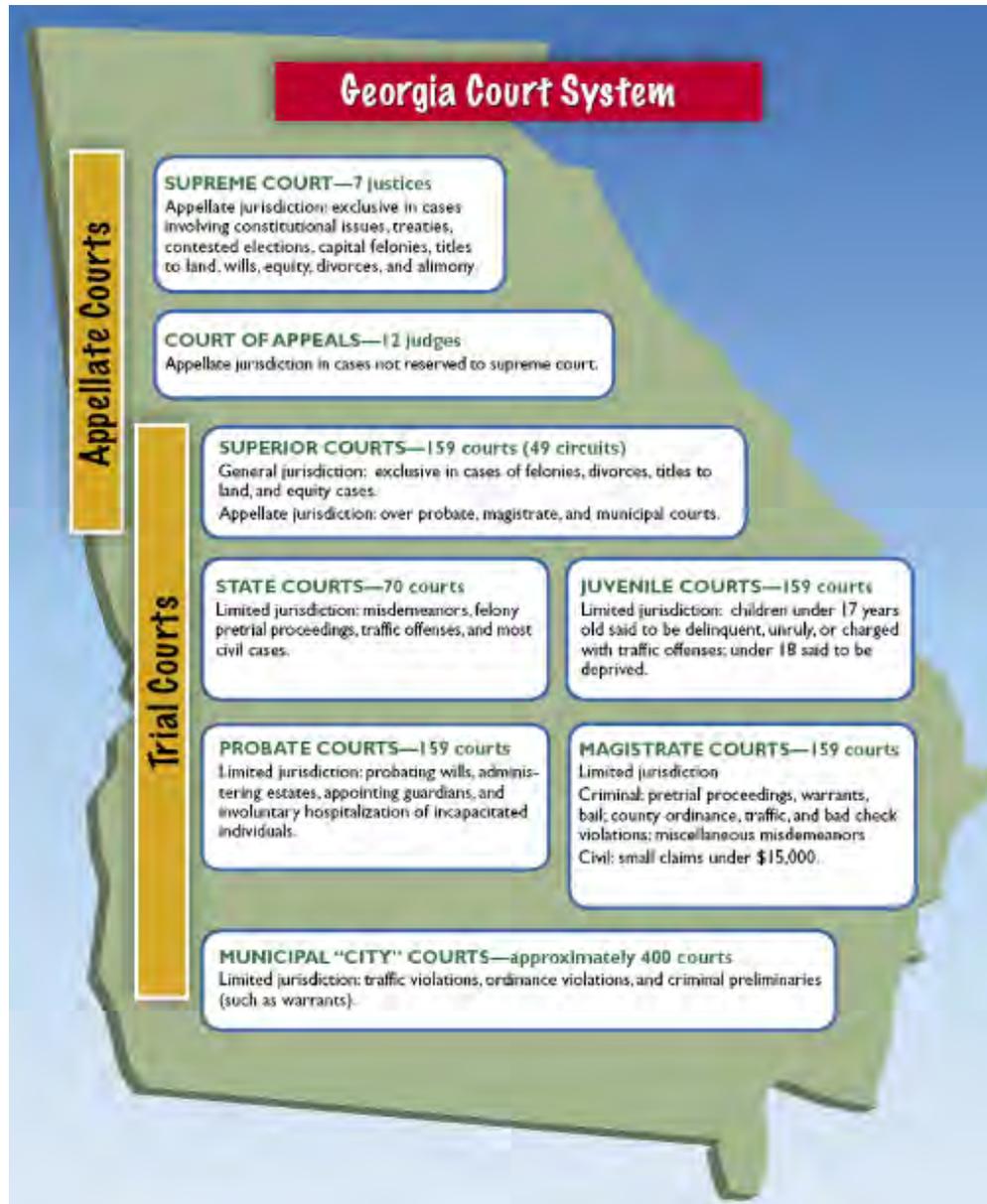


**Pine Lake Municipal Court
& Municipal Annex**



Presented by: Stephanie Capers

Clerk of Court



Municipal Court

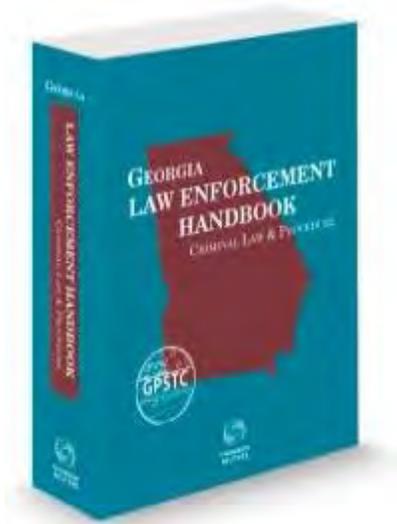
- **Limited Jurisdiction:** Unlike superior or district courts, which have broad authority, municipal courts can only hear specific types of cases that occur within their defined city limits.
- **Procedure:** Cases in municipal courts often involve fewer formal procedures than higher courts and frequently use bench trials (judge-only) rather than jury trials.





A municipal court is a local court of limited jurisdiction that handles cases like traffic violations, misdemeanors, and violations of city ordinances within a city or town's boundaries. They are the base level of the state court system and focus on lower-level offenses, which can result in fines, license suspension, incarceration, or probation. These courts do not hear civil lawsuits between citizens.

A Georgia Department of Driver Services form, likely a traffic citation or violation report. The form is titled "GEORGIA DEPARTMENT OF DRIVER SERVICES" and contains various fields for driver information, vehicle information, and violation details.



The primary role of a municipal court is to provide an efficient and accessible venue for resolving minor legal issues at the community level. Their specific powers are determined by state law and local ordinances and thus can vary by location.

Cases typically heard in a municipal court include:

- **Traffic violations** (e.g., speeding tickets, driving under the influence (DUI), and other motor vehicle offenses).
- **Violations of city ordinances** (e.g., noise, zoning, animal control issues, etc.).
- **Minor criminal offenses** (e.g., misdemeanors, petty offenses, shoplifting of a certain value, and possession of small amounts of marijuana).



Misdemeanor

In Georgia, a misdemeanor is a criminal offense that is not a felony and can be punished by a fine of up to \$1,000 and/or up to 12 months in jail. Georgia classifies misdemeanors into two main categories: standard misdemeanors and high and aggravated misdemeanors, which have harsher penalties, such as a fine of up to \$5,000. Common examples include traffic offenses, petty theft, simple assault, DUI, and public intoxication.

Jail Time: Sentences are served in a local county or city jail, not a state prison.

Fines: The maximum fine for a standard misdemeanor is \$1,000, though some specific offenses or "misdemeanors of a high and aggravated nature" may have higher fines, up to \$5,000.

Other Penalties: A judge may also impose probation, community service, substance abuse counseling, or driver's license suspension, especially for traffic offenses.

Criminal Record: A misdemeanor conviction can result in a permanent criminal record, which can impact future employment, housing, and educational opportunities.



Common misdemeanor offenses in Georgia include:

- First-time Driving Under the Influence (DUI) offenses
 - Possession of less than one ounce of marijuana
- Theft by shoplifting where the value of property is \$500 or less

- Simple assault and simple battery
 - Public intoxication
 - Criminal trespass
- Most traffic offenses, such as speeding or reckless driving



Pine Lake Municipal Court Chief Judge

L'Erin Barnes-Wiggins

Ad-Hoc Judge

Tracy Moran

A Municipal Court Judge in Georgia is primarily responsible for the impartial administration of justice in cases involving violations of city ordinances, state misdemeanor traffic offenses, and certain other limited misdemeanor cases occurring within the municipality's city limits

Their key responsibilities include:

Conducting Judicial Proceedings

- **Presiding over Cases:** Leading all court proceedings, including arraignments, pre-trial conferences, motion hearings, and both jury and non-jury trials.
- **Determining Guilt or Innocence:** In cases without a jury (bench trials), the judge weighs the evidence and determines the culpability of the defendant.
- **Sentencing:** Setting penalties for individuals found guilty, which can include imposing fines, ordering imprisonment in a local jail (up to a maximum set by law or ordinance), or imposing alternative sentences such as probation or community service.
- **Issuing Warrants and Orders:** Authorizing and issuing arrest warrants, search warrants, and summonses as necessary.
- **Conducting Hearings:** Presiding over specialized hearings such as bond/first appearance hearings (within 48 hours of arrest), protective order hearings, and code enforcement hearings
- **Managing the Docket:** Maintaining a fair and efficient court calendar and managing the overall caseload.

- **Advising Personnel:** Guiding court staff, counsel, and litigants on court procedures and ensuring adherence to the Georgia Code of Judicial Conduct and Uniform Rules for Municipal Courts.
- **Policy and Procedure:** Developing and implementing policies and procedures for the court, including setting a standard bail schedule.
- **Staff Oversight:** Coordinating with the Court Clerk for proper training and ensuring staff compliance with all rules and procedures.
- **Liaison Duties:** Acting as a liaison between the court, city government, and other judicial entities, and providing reports to city officials on court operations when requested.

Legal and Ethical Compliance

- **Impartiality:** Upholding the law impartially and maintaining fairness and respect towards all individuals in court proceedings.
- **Legal Research:** Keeping abreast of changes in city ordinances, state laws, and decisions from higher courts that affect the municipal court's jurisdiction and procedures.
- **Conflicts of Interest:** Disqualifying themselves from cases where conflict of interest or personal bias exists.
- **Continuing Education:** Attending professional judicial education classes and conferences to maintain proficiency.
- In essence, the municipal court judge ensures the local judicial process is administered lawfully, promptly, and fairly for all citizens.



**Court Administrator / Chief Court Clerk,
Stephanie Capers**

Municipal court staff in Georgia perform a wide array of administrative and quasi-judicial duties essential for the efficient operation of the court, under the direction of a judge or court administrator. Their primary roles and responsibilities can be broken down by position:

The Court Administrator or Chief Clerk is the primary person responsible for the non-judicial operations of the municipal court.

Their duties include:

- **Overall Management:** Planning, developing, and coordinating the operational procedures of the court.
- **Personnel Supervision:** Assigning duties, supervising, training, and evaluating other court staff.
- **Financial Oversight:** Overseeing the collection and receipt of all fines, fees, and bonds; managing court budgets; and preparing financial reports.

- **Liaison Services:** Serving as a primary link between the judge, city officials, law enforcement, probation office, attorneys, and the public.
- **Policy Implementation:** Implementing and developing policies and procedures to ensure compliance with state and local laws and judicial rules.

Court Clerks/Deputy Clerks

Stephanie Capers

Court Clerks/ Deputy Clerks handle day-to-day administrative tasks, which are vital for case management and the overall flow of justice.

Their key responsibilities include:

- **Case Processing:** Processing citations, complaints, and other legal documents, including data entry into case management systems.
- **Docket Management:** Maintaining the court calendar and scheduling court dates for arraignments, motions, and trials, coordinating with officers' and attorneys' schedules.
- **Record Keeping:** Maintaining all court records, documents, and files in a safe and organized manner, ensuring confidentiality when required.
- **Public Interaction:** Serving as a primary point of contact for the public, attorneys, and other agencies, providing information on court dates, procedures, fines, and outstanding warrants.
- **Issuing Documents:** Preparing and issuing court orders, subpoenas, summonses, and arrest warrants as directed by the judge.

- **Reporting:** Reporting case dispositions to relevant state agencies like the Department of Driver Services and the Georgia Crime Information Center (GCIC)
- **Audit:** Responsible for providing reports as requested for the annual City Audit and GBI Audit.



Court Support Clerk

Danita Robinson

Supports the Operations of Municipal Court Sessions

Key responsibilities include:

Check-in:

To ensure that everyone in the courtroom has been properly vetted before they go through security.

Payments:

Receive and record all the monetary transactions associated with the payment of fines in Government Windows web based software.

Rescheduling of Court date.

Provides the reset form with the new court date, confirming current contact information and understanding of the reasons they were rescheduled.

Court Staff support

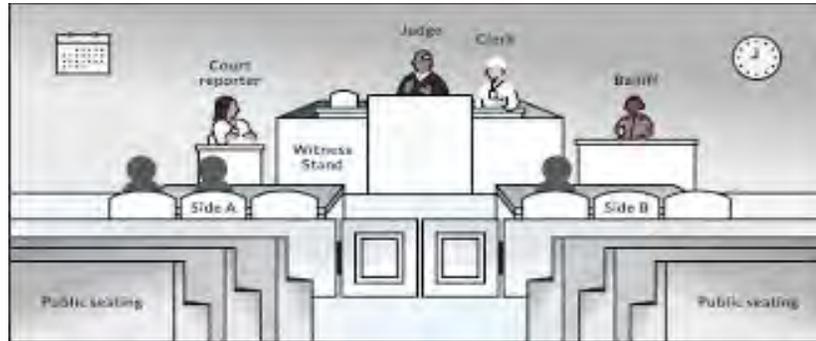
Other Administrative duties as needed and assigned by the Clerk of Court.

Mission of municipal court clerks in Georgia is threefold:

(1) to assure the administrative efficiency of the court,

(2) to protect the court's ethical integrity, and

(3) to help maintain public confidence in the court's fairness in dispensing justice impartially.



Other Staff Roles

- **Court Bailiff, & Pine Lake Police Department Officers:** Responsible for the security of the courtroom and surrounding areas, maintaining order, and escorting defendants.
- **Court Reporters/Interpreters:** Court reporters record and transcribe testimony and proceedings, while interpreters provide translation services for non-English speakers or the hearing impaired.
- **Solicitor (Prosecutor, side B):** Although not administrative staff, the solicitor is a key court participant responsible for presenting the city's case against defendants.
- **Public Defender** is to provide zealous, effective, ethical, and timely legal representation to individuals accused of a crime who cannot afford to hire a private attorney. This critical function ensures that the constitutional right to counsel is met and that the justice system is fair and accessible to all, regardless of their financial status.
- **Probation Officers (side A)** The primary roles of a probation officer are **supervision** and **rehabilitation** of individuals sentenced to probation as an alternative to incarceration, payments, and community service all while ensuring public safety.

In essence, municipal court staff are the operational backbone of the local judicial process, managing everything from initial paperwork and scheduling to financial transactions and record maintenance, ensuring the court operates fairly, efficiently, and in compliance with the law.



FINANCE

FINANCE

Paul Salvatore

Finance Department



The Finance Department includes the divisions of Accounting, Budgeting, Treasury and Investments, and Debt Service, all of which come under the direction of the Finance Director.

Mission and Goals

The overall mission of the department is to handle public funds with the utmost care and integrity and put them to their highest and best use. The main goals are to assure both short-term liquidity and long-term sustainability through careful and responsible execution of the city's budget, always keeping in mind the overall mission of the City and City Council's direction.

Following is a brief description of the divisions within Finance and their functions:



Accounting

The Accounting Division is responsible for all day-to-day bookkeeping and accounting functions including, but not limited to, accounts payable, accounts receivable, stormwater billing, payroll, bank reconciliations, general ledger maintenance and financial report preparation. They handle coordination with the auditors, and all institutions and agencies associated with the City's financial management, such as banks, state, and federal agencies.



Budgeting

The Finance Director is responsible for budget preparation and monitoring assisting the City Manager in the process of preparing an annual proposed budget for submittal to the City Council. Tasks include the preparation of a budget calendar, scheduling of meetings with directors to review budget requests, assembling a budget document, and assuring compliance with state statutes regarding advertising and adopting the budget. Once adopted. The budgeting division is also responsible for constantly monitoring the budget and reporting any anomalies, such as projected revenue shortfalls, to the City Manager so that appropriate corrective actions can be taken, including budget amendments and controlling expenditures.



Treasury Management and Investments

This division is responsible for all cash handling and investments, internal control procedures; coordinating closely with the City's banking institutions and handle all transactions involving cash and investment of City funds. It also monitors cash balances to assure liquidity and make sure all receipts and disbursements of cash are handled through proper internal control procedures. This includes use of banking tools such as 'positive pay' which are designed to detect and deter attempts at check fraud.



Debt Management

This division is responsible for overseeing the efficient use of debt to finance various City projects, including the purchase and improvement of capital assets. Examples include lease-purchase agreements for financing city vehicles and equipment, and issuance of bonds for financing long-term capital improvement projects within the city, including land purchases, building construction and renovation, park space development, and other infrastructure improvements. The division is also responsible for debt service on all debt issuances to make sure all scheduled loan payments are made timely.



Enterprise Resource Planning

The Finance Department also has responsibility for overseeing all functions of the City's Enterprise Resource Planning system, commonly referred to as the ERP system. The ERP system is a software system that integrates multiple functional areas to gain efficiencies, as opposed to if those functions each had their own separate software systems.

Following are some specific issues/challenges currently facing the Finance Department:

- Complete and submit 2024 audit
- Prepare and submit proposed 2026 budget
- Need to evaluate financial software
- Need to prepare for 2025 Year-end procedures and audit



Photos courtesy of Calvin Burgamy, Kristine Witherspoon, and Tom Ramsey