



# STRATEGIC PERFORMANCE REPORT

JUNE 2025



Good day Mayor and Council Members,

I am pleased to share with you the fifth installment of the Community Building Team's Strategic Performance Report. 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. A pdf version of the document is attached for higher quality reading and printing.

I'd like to start the current report with a public correction to the topic of "Property Taxes" that was originally printed and discussed at the May 13, 2025 City Council Work Session. Subsequently, the original report was retracted. On May 19, 2025, a revised Strategic Performance Report was issued. I apologize for the error.

## CALCULATOR: UNDERSTANDING PROPERTY TAXES

**CORRECTION**

Last month, inaccurate information was printed and shared on a sub-topic of calculating property taxes, as applicable to City of Pine Lake property tax owners. While the inaccurate information

was later retracted and corrected, I believe the erred information influenced unfairly the discourse and deliberations of the City Council as the body subsequently took up a related topic of “A Proposed Resolution to Establish a Tiered Property Tax Relief Program for Senior Citizens Based on Income Levels by Council Member Ramsey.”

The original sub-topic using an example of a home with a fair market value of \$294,834 and assessed value of \$117,933.60 stated that it would result in total annual property taxes for that owner of \$2,288.91 with the City of Pine Lake receiving 10 percent of the total or \$228.09.

Using that same example, as corrected and without consideration for property tax relief through homestead and senior exemptions offered by DeKalb County, it would result in total annual property taxes for that owner of \$6617.96 with the City of Pine Lake receiving 34.57 percent of the total or \$2,287.91.

The fully corrected sub-topic is reprinted below:

### **2024 Property Tax Millage Rates – City of Pine Lake, GA**

**by Danny Lamonte, Finance Director**

As of 2024, residents of Pine Lake, Georgia, are subject to property taxes levied by three main jurisdictions: the City of Pine Lake, DeKalb County Government, and the DeKalb County School District. Each sets its own millage rate, which is used to determine the property taxes owed based on the assessed value (40% of fair market value) of a property.

The millage rates for 2024 are as follows:

- City of Pine Lake: 19.400 mills
- DeKalb County Government: 13.736 mills
- DeKalb County School District: 22.980 mills

This results in a total combined millage rate of 56.116 mills. These funds support essential services such as municipal operations, public safety, and public education.

Homeowners may also qualify for property tax relief through homestead and senior exemptions offered by DeKalb County. These exemptions reduce the taxable value of a property and must be applied for by April 1 of the tax year.

In Pine Lake, Georgia, the determination of property tax millage rates is conducted annually by each taxing jurisdiction—namely, the City of Pine Lake, DeKalb County Government, and the DeKalb County School District. Each entity independently sets its millage rate through a series of public hearings and official meetings, typically held between late spring and early summer.

#### **City of Pine Lake**

The City of Pine Lake holds public hearings to discuss proposed millage rates. If an increase is proposed, three hearings are conducted; otherwise, a single hearing suffices. Following these

hearings, the City Council adopts the final millage rate in a council meeting. The city then notifies the State of Georgia and DeKalb County of the new rate, which is used for issuing property tax bills.

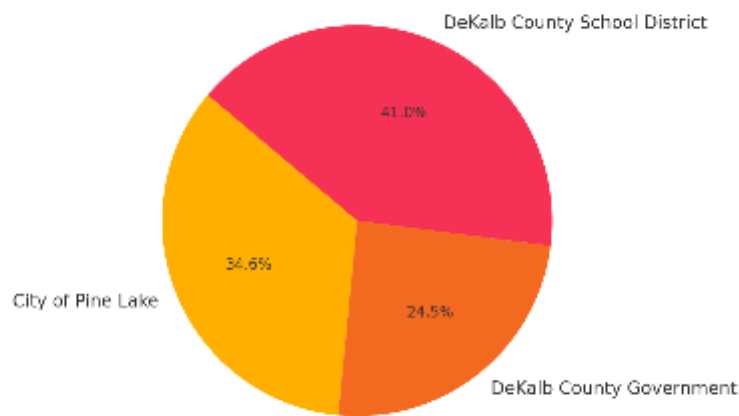
#### DeKalb County Government

DeKalb County Government also conducts public hearings to set its millage rates. These hearings are part of the county's annual budget process, where proposed rates are discussed and adopted. The county's millage rate has remained consistent in recent years, with the combined rate for various services totaling 20.810 mills since 2015. ([DeKalb County GA](#))

#### DeKalb County School District

The DeKalb County School District holds three public hearings to discuss and adopt its millage rate, especially if an increase is proposed. These hearings are typically scheduled in early June, with two in-person meetings and one virtual session to gather public input before finalizing the rate. ([DeKalb County School District](#))

2024 Millage Rate Distribution - Pine Lake, GA



Each jurisdiction independently determines its millage rate annually, and there is no joint meeting to decide how property taxes are split among them. The rates set by each entity are combined to calculate the total property tax owed by residents.

## **AGENDA PREPARATION FOR CITY COUNCIL MEETINGS**



Section 2.19 of the City Charter provides for regular and special meetings of the City Council. “The city council shall hold regular meetings at such times and places as prescribed by ordinance. Special meetings of the city council may be held on call of the mayor or three members of the city council not including the mayor.”

Section 2.23 provides that “Permanent acts of the city council which have the force and effect of law shall be enacted by ordinance. Acts of a temporary nature may be enacted by resolution.”

Section 2.22 provides that “An ordinance may be introduced by any councilmember and be read at a regular or special meeting of the city council.”

At the October 25, 2024 City Council Planning Retreat, City Council reached consensus on strategic action items and strategic priorities:

### **Strategic Action Items**

1. Develop an internal process for how information is placed on the agenda for both the work session and regular meetings. This should be specific and identify the rules of procedures based on decorum and the city charter. The process should include due dates for placing something on the agenda and adopting rules for the agenda (work session/non-voting meeting vs. regular meeting/voting meeting). Those preparing information should be included in developing the process and how information is requested. Doing this will prevent disparaging splits on how to go about developing an official agenda.

At the March 28, 2025 City Council Planning Retreat, the City Manager provided an update on all strategic action items and strategic priorities. For strategic action item 1, draft of a formal procedure for agenda preparation was tentatively scheduled for the May 13, 2025 Work Session; however, discussion of the initial draft of Chapter 16 Nuisances (strategic priority goal #4) preempted the tentative schedule.

On May 19, 2025, following collaboration with the City Manager and Acting City Clerk, the City Attorney wrote by email to the City Council of a more formal procedure for preparing the agenda:

*Mayor and Council:*

*With Mr. Dagenhard's promotion to Acting City Clerk, the City Manager has placed primary responsibility on agenda creation on the City Clerk. This means that the deadlines for preparing the agenda need to be more formal than it has been in the past.*

*For now, all agenda items should be provided to the Administration and the City Attorney by the Tuesday before the Council meeting (for both Work Sessions and Regular Meetings). We respectfully ask that the Governing Body adhere to this requirement as well so that Staff see you leading by example and so that neither the City Clerk nor the City Attorney are overwhelmed with last minute changes.*

*Once agenda items are provided, a draft agenda is created and the City Attorney is tasked with performing the necessary legal review and preparation of each agenda item. For Staff, this means the production of the Council Action Memorandum that forms the basis of the resolution Council will vote on. For the Governing Body, this means submitting the policy measure or discussion point to be included in the agenda. The City Attorney must have all legal reviews and materials to the City Clerk by Thursday morning and the Agenda will be published by mid-day on Thursday.*

*Obviously, there may be topics, events, or occasions that require deviation from this schedule. Those will be resolved by the City Manager or the Mayor, as may be necessary, on a case by case basis.*

*We hope this process makes the agenda process more structured and more transparent for all involved.*

*If you have any questions or concerns, please call me or Stanley.*

*Chris Balch  
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## CITY CLERK'S OFFICE/ADMINISTRATION

Ned Dagenhard, Acting City Clerk

### *Engaging with Neighbors*

Pine Lake is a small town. From the City Council Member down to the “shut the door behind you” recluse, everybody lives here for a reason. There is a fabric, like other similarly sized cities, that connects people, even if they seldom rub shoulders. The ongoing task before staff, as directed by City Council, is to investigate ways to maintain that connection when delivering valuable information to our neighbors.



*TextMyGov* is a service utilized across the country. I have enjoyed multiple conversations with a sales representative, Gage Bolduc, over the past few weeks, as we discuss the uniqueness of Pine Lake. I shared what I believe is a pyramid of information residents need most, with emergency communications at the top, town hall meetings, on down to casual community events. But of course—and this is a great perk, in my opinion—our needs can be actively curated by *TextMyGov*. Whether we want to send our road closure notices, emergency preparedness recommendations, surveys on City branding (with the ability for recipients to respond *right there from their phone!*), this vendor can do it all, and offer support along the way, should we encounter service issues.

My office will be submitting a full proposal to City Council on June 24<sup>th</sup>, when the public will get to view in detail all that comes with a subscription to *TextMyGov*, and the governing authority can begin weighing cost-benefit. When it comes to communicating with residents, social media is a wonderful tool, but in my view there is no substitute for direct messaging. Of course, who knows what exciting new technological sorcery lies around the corner.



## **COURT ADMINISTRATION**

**Stephanie Capers, Clerk of Court**

*Court Services and Public Works Annex - Printer*



### 462 Clubhouse Drive renovation update

We are excited to share an update on our ongoing rejuvenation project at 462 Clubhouse Drive which creates an indispensable workspace for our first ever Public Works Director and revamped Court Services Department.

We are installing furniture, upgrading floors, lights, paint, and adding security measures.

As we work towards completing this project diligently, it has come to the point of ordering the tools needed to be successful for the City of Pine Lake.

Enjoy the Excitement with us!



Allow the much-needed addition of a copier/fax/printer to share between Public Works and Pine Lake Municipal Court.



## **FINANCE**

**Danny Lamonte, Finance Director**

### Strategic Summary

The City of Pine Lake Finance Department is actively advancing multiple initiatives to strengthen financial oversight, improve transparency, and ensure compliance with state and federal requirements. These efforts are critical to supporting the City's operations, managing resources effectively, and preparing for future growth and development. The following outlines key activities currently underway:

#### *1- Start of the FY 2024 Annual Audit*

The department has initiated the FY 2024 audit process and is actively working with internal teams and external partners to provide required documentation, ensure accuracy in financial statements, and maintain audit readiness.

#### *2- Millage Rate and Property Tax Processes*

Finance is currently managing the millage rate setting and property tax calculation processes, including preparation of the 5-Year Tax Digest History, public notice postings, and coordination with legal and compliance timelines.

#### *3- Setting Up New Fund and Accounts for Special Projects*

The department is setting up new funds and corresponding accounts in the accounting system to track spending and revenues related to several new and ongoing special projects, including those funded by grants and state/federal allocations.

#### *4- Continued Implementation of Budget Adjustment Items*

Following the approval of recent budget amendments, the Finance Department continues to implement the adjustments by updating chart of accounts, reallocating budgeted resources, and informing departments of their revised funding allocations.

In addition to the initiatives outlined above, the Finance Department continues to carry out its essential routine operations. These include performing monthly bank reconciliations, posting adjusting journal entries, managing accounts payable and receivable, maintaining internal controls, monitoring departmental expenditures, etc. These foundational tasks ensure the City's financial system remains accurate, compliant, and responsive to operational needs.



## **PUBLIC WORKS**

**Bernard Kendrick, Public Works Director**

### *Surplus Equipment Sale*



Surplus Public Works equipment was advertised on GOVDEALS in the month of May and approximately \$19,579.25 was collected for nine (9) items. We still have one (1) item left in auction, and one (1) item remaining to be picked up. Overall, the auction was a great success.

### *Tree Trimming*





Georgia Power and their contractors have been diligently working their way through the city trimming the overgrowth surrounding the power lines. The crew has done a wonderful job in keeping the schedule current and we look forward to them wrapping up the project shortly. Staff identified a tree at City Hall that was impacting the embankment barricade and possibly undermining the building itself. Upon request, the contractor provided removal of the tree at no cost to the City. Many thanks to Gunnison Tree Services (Georgia Power contractor).

*Local Maintenance Improvement Grant (LMIG)*



The Public Works Department anticipates presenting bids for the resurfacing of various city roads during the July 2025 Work Session. We have identified thirteen (13) city streets that do not have the centerline (sewer) damage that must be repaired prior to paving. We will “bump curbs” and sweep street in anticipation of the resurfacing process.

*Americans with Disabilities (ADA) Facilities Improvements*



Western Wetlands Entrance



Tennis Court Entrance





### Beach House Porch/Picnic Area Access



### Pine Lake Beach Boardwalk

Several ADA compliant projects have begun and are nearing completion. Several other projects will begin over the next few weeks. We are also concentrating on some of the building compliance issues as facilities improvements are underway.

### *Facilities Roofing Project*



All roofing projects have been completed. We anticipate continuing with the renovation projects into the summer months.

### *Oak Road Project*



The Oak Road project is moving along. The rain has seen production slow, but the contractor has been steadily trying to make progress. Hopefully the weather begins to cooperate, and we can catch up on our work.

### *Generator Replacement*



Quotes for generator replacement will be presented in July. We anticipate connecting buildings within the Courthouse Complex and they will be available for emergency shelters just in time for the majority of hurricane season.

*Turtle Season?*



We found this lonely soul wandering along Lakeshore Drive during one of our field walks.

Very truly yours,

*Stanley D Hawthorne*

City Manager

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