

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

CALL TO ORDER – REGULAR MEETING

ANNOUNCEMENTS/COMMUNICATIONS

ADOPTION OF THE AGENDA OF THE DAY

ADOPTION OF THE MINUTES

- April 28, 2026 – Regular Meeting
- May 14, 2026 – Work Session

PUBLIC COMMENT – 3 minutes each please

NEW BUSINESS

1. Resolution R-2026-28, 2026 Property Tax Millage Rate Process
2. Resolution R-2026-29, PLAIN Memorandum of Understanding (MOU)
3. Resolution R-2026-30, Authorization for City Manager or Designee to Apply for Tax Anticipation Note (TAN)
4. Resolution R-2026-31, Notification of Intent: DeKalb County Cooperation Agreement
5. Resolution R-2026-32, Budget Amendment – City Manager Recruitment Services
6. Resolution R-2026-33, Agreement for City Manager Recruitment Services – *Sumter Local Government Consulting*
7. Resolution R-2026-34, Declaration of Surplus Vehicles – Police Department
8. Resolution R-2026-35, 2026 Pine Lake Swimming Season

PUBLIC COMMENT – 3 minutes each please

REPORTS AND OTHER BUSINESS

- Mayor (pro tempore)
- City Council

EXECUTIVE SESSION

ADJOURNMENT

COUNCIL MEMBERS

Jeff Goldberg – Mayor pro tem
Deborah Hull
Stephanie Kohler
Jane Lowers
Thomas Torrent

CITY OF PINE LAKE

425 ALLGOOD ROAD
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**CITY OF PINE LAKE
REGULAR MEETING
MINUTES
April 28, 2026 at 6:00PM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072**

Call to Order: Mayor pro tem Goldberg called the Regular Meeting to order at 6:01PM.

Present: Mayor pro tempore Jeff Goldberg, and Council Members Deborah Hull, Stephanie Kohler, Jane Lowers, and Thomas Torrent. Also present were City Manager Stanley Hawthorne, City Attorney Chris Balch, Chief of Police Sarai Y’Hudah-Green, and City Clerk Ned Dagenhard. Public Works Director Bernard Kendrick and Finance Director Stephen Mayer were not in attendance.

Announcements/Communications

Council Member Kohler announced that the *Pine LakeFest, Inc.* “Taco Time” event was successful, adding that the festival’s vendor application was now open, and poster-art competition active.

Council Member Lowers announced that the *Atlanta Regional Commission* (ARC) Comprehensive Plan survey was still live through May 3rd, with flyers around the City and notification in the weekly email newsletter.

Council Member Hull announced that the Pollination Celebration—supported by PLAIN, as well as citizen environmental and arts groups—would take place Sunday, May 3rd in and around the Beach House.

Proclamation – Arbor Day 2026

Each member of the Governing Authority read a paragraph from the Pine Lake 2026 Arbor Day Proclamation, reprising the February 2026 adoption of April 25, 2026 as Pine Lake Arbor Day.

Adoption of the Agenda of the Day

Council Member Kohler motioned to adopt the agenda; Council Member Torrent seconded.

No discussion took place.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

**CITY OF PINE LAKE
REGULAR MEETING
MINUTES
April 28, 2026 at 6:00PM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072**

Adoption of the Minutes

- March 30, 2026 – Special Called Meeting
- March 30, 2026 – Town Hall
- March 31, 2026 – Regular Meeting
- April 14, 2026 – Work Session

Council Member Lowers moved to adopt the minutes; Council Member Kohler seconded.

Mayor pro tem Goldberg called for a vote on the minutes.

All members voted in favor, and the motion carried.

Consent Agenda

- 1. Resolution R-2026-21, Georgia Interlocal Risk Management Agency (GIRMA) Insurance Renewal**
- 2. Resolution R-2026-22, Authorize Official Signatures for Truist Accounts**
- 3. Resolution R-2026-23, Budget Amendment – Acceptance of Funds from DeKalb County for Mural Project(s)**

Council Member Torrent moved to adopt the Consent Agenda; Council Member Hull seconded.

No discussion took place.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

**CITY OF PINE LAKE
REGULAR MEETING
MINUTES
April 28, 2026 at 6:00PM
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New Business

1. City Manager Recruitment Proposals – Presentation, *Warren Hutmacher / Sumter Local Government Consulting*

Warren Hutmacher from *Sumter Local Government Consulting* presented a proposal for City Manager Recruitment services, and fielded questions from the Governing Authority.

A discussion took place regarding the timeline for production of deliverables (such as a recruitment brochure, list of candidates, etc.), invoicing calendar, and agreement terms.

No action was taken by City Council.

2. Resolution R-2026-24, Memorandum of Understanding (MOU) Between *City of Pine Lake* and *Pine LakeFest, Inc.*

Council Member Lowers moved to adopt Resolution R-2026-24; Council Member Torrent seconded.

City Attorney Balch outlined any notable changes to the MOU with *Pine LakeFest, Inc.*, which include updated insurance minimum requirements, and authority to allow wading and non-motorized boating during the festival. *Pine LakeFest, Inc.* also agreed to pay for environmental water testing prior to and during the event, since the proposed dates fall outside of the City's testing season.

Council Member Kohler expressed thanks to organizers with *Pine LakeFest, Inc.* for their cooperation during drafting of the document. Council Member Hull thanked all parties, and added that her questions had been answered by the City Attorney.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

**CITY OF PINE LAKE
REGULAR MEETING
MINUTES
April 28, 2026 at 6:00PM
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3. Resolution R-2026-26, Local Road Assistance (LRA) Funding

Council Member Torrent moved to adopt Resolution R-2026-26; Council Member Kohler seconded.

City Manager Hawthorne informed City Council that the resolution authorizing application for LRA Funding will become routine going forward, as LRA represents a State-managed pool of funds available to local municipalities based on population, for the purpose of infrastructure projects.

Council Member Lowers inquired whether there was a deadline for spending awarded-funds. City Manager Hawthorne responded that a spending timeframe is fluid, citing the common practice of “rolling up” funds over the course of multiple years to prepare for a larger project.

A brief discussion took place regarding ongoing road projects in Pine Lake, and DeKalb County-managed sewer line repair needs.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

4. Resolution R-2026-27, Authorize City Manager or Designee to Apply for State and Local Cybersecurity Grant Program (SLCGP)

Council Member Kohler moved to adopt Resolution R-2026-27; Council Member Hull seconded.

City Clerk Dagenhard explained the funding opportunity associated with the SLCGP, and discussed projects identified by the City’s IT consultant—VC3—that would be administered should the application be met with approval.

A discussion took place between Mr. Dagenhard and Council Member Lowers regarding prioritization of various projects, and how the awarded-funds would assist in practicality of those projects.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

**CITY OF PINE LAKE
REGULAR MEETING
MINUTES
April 28, 2026 at 6:00PM
Courthouse & Council Chambers
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Reports and Other Business

Council Member Kohler reminded attendees of the upcoming *Pollination Celebration* on May 3rd, and added that she would be the first musical act, performing a sound bath. Ms. Kohler added that all three musical acts were Pine Lake “locals”—herself, Emily Bachus, and Diane Durrett.

Mayor pro tem Goldberg announced that the previous week he had attended a *DeKalb Municipal Association* (DMA) Policy Council meeting held in Stone Mountain, and praised the opportunity to discuss economic development and tax policy with colleagues in other jurisdictions. Mr. Goldberg also proposed hosting DMA in Pine Lake at some point in the future.

Adjournment

Council Member Kohler motioned to adjourn the Regular Meeting at 7:25PM.

Ned Dagenhard, City Clerk

**CITY OF PINE LAKE
WORK SESSION
MINUTES
May 12, 2026 at 6:00PM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072**

Call to Order: Mayor pro tem Goldberg called the Regular Meeting to order at 6:00PM.

Present: Mayor pro tempore Jeff Goldberg, and Council Members Deborah Hull, Stephanie Kohler, Jane Lowers, and Thomas Torrent. Also present were City Manager Stanley Hawthorne, City Attorney Chris Balch, Chief of Police Sarai Y'Hudah-Green, Finance Director Stephen Mayer, and City Clerk Ned Dagenhard. Public Works Director Bernard Kendrick was not in attendance.

Announcements/Communications

Council Member Kohler expressed thanks to resident-Diane Durrett, as well as members of the municipal arts panel (MAP) and Pine Lake Association of Involved Neighbors (PLAIN) for their organizing efforts regarding the recent *Pollination Celebration*. Ms. Kohler added that they and resident Courtney Wasserburger had also walked the City's commercial district, and spoke of businesses Amicia's, Silver's, and Stone Mountain Pawn.

Mayor pro tem Goldberg announced that he and Council Member Torrent would be attending the Georgia Municipal Association (GMA) *Small Cities Conference* the following day through Friday (5/15).

Adoption of the Agenda of the Day

Council Member Kohler motioned to adopt the agenda; Council Member Lowers seconded.

No discussion took place.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

**CITY OF PINE LAKE
WORK SESSION
MINUTES
May 12, 2026 at 6:00PM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072**

New Business

1. Mural and Art Wall, Project Discussion

Mayor pro tem Goldberg invited resident Melanie Hammett to discuss the history of the public art installations project. Ms. Hammett mentioned that costs have likely now inflated—per a resident with experience in public art/mural installation—estimating a 50-100% increase.

Council Member Lowers inquired as to whether one project should be prioritized over the other, given cost increases, as well as maintenance expectation. Ms. Hammett responded that she hoped the City would find available funds to supplement the increased cost. To the latter query, Ms. Hammett stated that the design proposal aims to reduce the need for regular maintenance.

Discussion ensued between Ms. Hammett, the City Attorney, and City Council regarding curation of art items for the 425 Spring Drive proposed installation ("*Gateway Gallery*"), the value of a visual introduction to the community for residents and visitors, and collaboration with the Rockbridge Road business leaders.

No action was taken by City Council.

**CITY OF PINE LAKE
WORK SESSION
MINUTES
May 12, 2026 at 6:00PM
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2. Property Taxes: Digest, Calculator – Process and Schedule

City Manager Hawthorne presented a section from the *May 2026 Strategic Performance Report*, and fielded questions from the City Council regarding a potential increase to the City’s millage rate, sales tax collections, and the potential impact of Senate Bill (SB) 33.

Members of City Council discussed managing short- and long-term impact on community demography against a potential increase to the City’s millage rate. The City Manager emphasized the value of months of discussion leading into the millage rate adoption cycle, as well as the educational opportunities associated with upcoming public hearings, and the City Council-managed “community chat” events.

Further discussion took place regarding attempts by the State legislature to alter tax avenues available to local governments, such as income and sales taxes.

No action was taken by City Council.

3. Special Assessments, Tax Anticipation Notes (TANs)

Finance Director Mayer presented a section from the *May 2026 Strategic Performance Report*, explaining the City’s stormwater fee assessments, appropriation of funds from the respective stormwater account, and the concept of a tax anticipation note (TAN). City Manager Hawthorne further detailed the purpose of TANs, and discussed historic liquidity and cash flow patterns within the City.

No action was taken by City Council.

4. Anti-Smoking Ordinance

Council Member Lowers introduced the idea of a local anti-smoking ordinance, citing a discussion she had an individual lobbying on behalf of the American Heart Association. A discussion took place regarding the parameters of such an ordinance, possible State and Federal preemption issues, enforcement mechanisms, community impact, and whether such legislation would cover “vaping” products.

No action was taken by City Council.

**CITY OF PINE LAKE
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5. Scheduling Summer Town Hall

A brief discussion took place, wherein Mayor pro tem Goldberg expressed the collective will of the body to proceed with a town hall in the near future, alluding to sharing calendars among the City Council with the goal of setting a date during the Summer months.

No action was taken by City Council.

6. DeKalb Soil & Water Conservation Commission – Meeting Update

City Attorney Balch stated that he and Public Works Director Kendrick have reached out to the DeKalb County Soil & Water Commission (DSWCC), as well as the DeKalb County law department to schedule a preliminary meeting. Mr. Balch further characterized the circumstances that led to a proposed meeting by members of the Governing Authority, citing the City's certificate of authority with the State Environmental Protection Division.

A brief discussion took place between Council Member Torrent and the City Attorney regarding prerequisite items associated with any future meetings between the Governing Authority and representatives from the DSWCC.

No action was taken by City Council.

7. Proposed Annexation: Compare/Contrast with Neighboring Jurisdictions

Council Member Lowers introduced the item, with the contextualization that nearby cities proposing annexation plans could impede future annexation attempts by the City of Pine Lake.

City Manager Hawthorne shared his understanding that annexation plans within the County were mainly driven in collaboration with the DeKalb Municipal Association (DMA). City Attorney Balch added that DMA would be the ideal information resource to understand the annexation ambitions of nearby cities, adding that communication with Council Members in those nearby cities may also be advisable.

No action was taken by City Council.

**CITY OF PINE LAKE
WORK SESSION
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8. Fee Schedule: Compare/Contrast with Neighboring Jurisdictions

Council Member Lowers expressed a desire to proceed with an informal collection of fee schedule information from neighboring cities, to gain a comparative understanding of fee assessments.

A discussion took place between members of the Governing Authority, the City Manager, and the City Attorney regarding the merits of a formal study of all revenue sources. Distinction was made by the City Attorney regarding municipal court fines, which he advised is a function of the judiciary rather than the legislature.

No action was taken by City Council.

9. Proposed Amendments to Chapter 2, Article II, Division 2 of the Code of Ordinances – Regarding City Council Meeting Start Time

Council Member Torrent introduced the item, citing community input and guest arrival delays in support of adopting a later start time to City Council meetings.

A discussion took place, wherein members of the Governing Authority and staff presented suggested approaches to certain members of the community being unable to attend meetings at the onset.

A consensus of City Council was observed, regarding the decision to return to this item at the June 9, 2026 Work Session. City Council Members decided among themselves to reach out to neighboring communities to assess a “norm” as it relates to City Council meeting start times.

No action was taken by City Council.

**CITY OF PINE LAKE
WORK SESSION
MINUTES
May 12, 2026 at 6:00PM
Courthouse & Council Chambers
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Reports and Other Business

Council Member Torrent stated that he was excited about the upcoming *Small Cities Conference*.

Council Member Hull asked to revisit the concept of a shared calendar among the City Council, to ensure attendance by one or more members at various community and networking events. This request was supported verbally by Mayor pro tem Goldberg.

Executive Session

Council Member Hull moved to enter Executive Session at 8:43PM.

Potential pending litigation was discussed.

The City Manager recruitment process was discussed.

No action was taken by City Council.

Council Member Torrent moved to re-enter the Work Session at 11:04PM

Adjournment

Council Member Torrent moved to adjourn the Work Session at 11:04PM.

Ned Dagenhard, City Clerk



COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council
FROM: Stanley D Hawthorne, City Manager *Stanley Hawthorne*
DATE: May 26, 2026
TITLE: 2026 Property Tax Digest Millage Rate Setting Process

RECOMMENDATION

Approve resolution providing direction concerning the 2026 property tax millage rate process.

BACKGROUND

On May 15, 2026, the DeKalb County Tax Commissioner’s Office released tangible real and personal property value changes for 2026. The report represents a 2.41% decrease in real estate valuation and a 2.11% decrease in personal property and motor vehicle valuation for Pine Lake. These percentages represent a change in real estate of a negative \$1,146,422 based on growth (+\$184,840) and reassessment of existing real property (-\$1,331,262). Overall, Pine Lake’s total tax digest valuation for real estate changes from \$47,611,322 (2025) to \$46,464,900 (2026) and personal property/motor vehicles change from \$953,310 (2025) to \$933,155 (2026). The gross digest for 2026 is \$47,398,055 compared to the gross digest in 2025 of \$48,564,632 is a 2.4% decrease in valuation. Exemptions for 2026 total \$1,048,033. The net digest for 2026 is \$46,350,022.

In 2025, the Pine Lake City Council adopted a millage rate of 19.40, generating an aggregate tax levy of \$921,502. The mill rate that will render the approximated same amount of “as billed” revenue in 2026 as billed in 2025, based on the current year’s net digest valuation of property is 19.957 mills. This rate is known as the rollback millage rate. To help ensure a structurally balanced budget for 2026 and to mitigate future impacts of Senate Bill 33 and other prospective property tax limitation measures by the State of Georgia on local governments, I recommend a tentative tax millage rate increase of 3.868 mills, which equates to a millage rate increase of 19.38%, by adjusting the current rollback millage rate from 19.957 mills to 23.825 mills.

In the millage rate adoption process, there are several steps that must be taken to include notices of public hearings, newspaper ads, etc. If a taxing authority elects to adopt a millage higher than the rollback rate, a press release must be issued, and three public hearings must be advertised and held before the adoption of the new millage rate. The final adoption of the millage rate deadline is July 1, 2026.

RESOURCE IMPACT

Millage Rate(mills)	Assessed Values	Tax Revenue	Change from 2025
19.400 current rate	\$46,350,022	\$899,190	\$22,312-
19.957 rollback rate	\$46,350,022	\$925,007	\$3,505
23.825 proposed rate	\$46,350,022	\$1,104,289	\$182,787

Stanley D Hawthorne
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ATTACHMENTS

Resolution

Digest Compliance Guide

Digest Submission Checklist

PT 32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES – 2026

Consolidation & Evaluation of Digest

2026 Budget: General Fund Summary

City of Pine Lake: Table of Organization

2026 Current Tax Digest and 5-Year History of Levy

[Sample] Notice of Tax Increase, Pine Lake 2026

February 2026 Strategic Performance Report (SPR) Article: “Council-Manager Form of Government”

February 2026 SPR Article: “The Professionalization of City Government”

February 2026 SPR Article: “Pine Lake: Sustainable Development Plans”

March 2026 SPR Article: “What is the Classification and Pay Plan System?”

March 2026 SPR Article: “Pine Lakes Adopted Class and Pay Plan: What are its Implications for the Future?”

March 2026 SPR Article: “What are Pine Lake’s Options to Ensure Financial Sustainability?”

March 2026 SPR Article: “Threat: House Bill 1116”

March 2026 SPR Article: “Strength: Property Tax Home Rule”

March 2026 SPR Article: “Weakness: Structurally Imbalanced Budget”

March 2026 SPR Article: “Opportunity: Municipal Annexation”

March 2026 SPR Article: “Opportunity: Disincorporation”

April 2026 SPR Article: “Property Tax (recommended)”

April 2026 SPR Article: “Municipal Annexation (not recommended)”

April 2026 SPR Article: “Disincorporation (not recommended)”

April 2026 SPR Article: “Historical Budget Variances”

May 2026 SPR Article: “Property Tax Digest”

May 2026 SPR Article: “Calculator: Understanding Property Taxes”

**A RESOLUTION PROVIDING DIRECTION TO THE CITY MANAGER
CONCERNING THE 2026 MILLAGE RATE DECISION-MAKING PROCESS,
SETTING DATES FOR PUBLIC HEARINGS, AUTHORIZING PUBLICATION OF
NOTICES FOR PUBLIC HEARINGS, AND FOR OTHER MATTERS**

WHEREAS, The Board of Tax Assessors has released the 2026 Preliminary Digest for all of DeKalb County; and

WHEREAS, The Board of Tax Assessors has identified a rollback rate of taxes for Pine Lake to be 19.957 mills, that is the millage rate that, when applied to the 2026 taxable value of properties within Pine Lake, would generate the same revenue levied by the City in 2025; and

WHEREAS, The City Administration has tentatively recommended a tax millage rate for real and personal property in Pine Lake at 23.825 mills, which is 3.868 mills or 19.38% higher than the current rollback rate of 19.957 mills; and

WHEREAS, The City Council desires to preserve its options and hear from the public about spending priorities and taxation policy for Fiscal Year 2026 which will be funded by taxes received by the end of 2026;

NOW THEREFORE, BE IT RESOLVED by the Governing Authority of the City of Pine Lake, Georgia, the City Manager, or his designee, is directed to advertise as required by law Notice of Public Hearings to be held as follows:

<u>Date</u>	<u>Time Hearing to Begin</u>	<u>Location</u>
June 09	Public Hearing to begin at 11:00 AM	City Council Chamber
June 09	Public Hearing to begin at 6:00 PM	City Council Chamber
June 30	Public Hearing to begin at 7:00 PM	City Council Chamber

BE IT FURTHER RESOLVED that the Governing Authority of the City of Pine Lake shall hold Public Hearings at the times and places identified in the Public Notice to be advertised in the City's Legal Organ.

BE IT FURTHER RESOLVED that the Governing Authority of the City of Pine Lake has made no decision about what final millage rate may be adopted by the Governing Authority through this Resolution and is only providing notice to the public of its current options being considered, of its intent to preserve the option to preserve and protect the fiscal health of the City, and to advise the citizens and residents of Pine Lake of their opportunity to be heard in response to these options.

BE IT FURTHER RESOLVED that any and all resolutions or any part thereof in conflict with this resolution are hereby repealed this Resolution shall be effective immediately upon its adoption.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 26th day of May 2026.

JEFF GOLDBERG
Mayor pro tempore

ATTEST:

APPROVED AS TO FORM:

NED DAGENHARD
City Clerk

CHRISTOPHER D. BALCH
City Attorney

2026 Digest Compliance Guide

For the Tax Commissioner's office to submit an acceptable 2026 Digest to the Department of Revenue, it is essential that all required advertisements and public hearings be conducted in accordance with Georgia state law. Per OCGA 48-5-32/32.1, the following advertisement requirements must be met to ensure compliance with Georgia statutes when a taxing authority intends to adopt a millage rate:

General Rules

- If a taxing authority elects to adopt a millage rate higher than the rollback rate, a press release must be issued, and 3 public hearings must be advertised and held before the adoption of the new millage rate
- All advertisements must be published in a physical newspaper that is circulated throughout the district
- Advertisements cannot appear in the legal section
- If you hold a virtual meeting, the advertisements must include all information for the public to join the meetings
- If the rollback rate is not exceeded, only a 5-Year History advertisement is required
- If the actual percentage of tax increase is greater than 3% of the advertised tax increase percentage, then the taxing authority must start the adoption process over
- If the adopted millage rate exceeds the advertised millage rate, the taxing authority must start the adoption process over
- The deadline for cities to adopt their millage rate is **July 1st**
- All documents shall be sent to the Tax Commissioner's office for review no later than **July 6th**

Current & Five-Year History of Levy

- 5-Year History must be advertised at least one week prior to establishing a millage rate and include the date, time, and place where the millage rate will be adopted
- 5-Year History must contain the assessed taxable values for all properties and property classes, the new year's proposed millage rate, and the values and millage rates for the immediately preceding 5 calendar years
- Values for the preceding 5 years must reflect the final approved digest from each year
- 5-Year History must include the percentage increase and total dollar increase for each year advertised
- 5-Year History must be posted on the authority's website in an easily accessible location at the same time as it appears in the local newspaper

Public Hearing(s)

- Notice of Public Hearing must be in the same format and language as the DOR has provided
- Notice of Property Tax Increase must be at least 30 square inches (ex:6x5 or 5x6)
- Notice of Public Hearing must be published one week prior to each hearing
- If the first Notice contains the date/time/location of all three hearings, no additional Notice is required
- Notice of Public Hearing must be posted on the authority's website in an easily accessible location at the same time it appears in the local newspaper
- When holding three hearings, at least one of the three shall be held between 6pm and 7pm
- If holding two hearings on the same day, one shall be held no later than 12pm, and the second shall be held between 6pm and 7pm
- The 1st and 3rd hearings must be 7 days apart

2026 Digest Submission Checklist

The following documents must be delivered to Christy Huiel or David Butler at the DeKalb County Tax Commissioner's Office, no later than 5:00 PM on Monday 6th, 2026:

Documents Required When Rollback Rate is NOT Exceeded

- Signed and completed PT-32.1 Millage Rate Rollback Certification **(Original)**
- PT-32.1 with final values must be signed and returned prior to digest submission to DOR **(Date TBD)**
- Advertisements (original full-page newspaper ad) including:
 - "Current 2026 Tax Digest and 5 Year History" full advertisement ran at least one week prior to millage rate adoption date.
 - Screenshots from website with 5 Year History
- Signed and completed Form PT-38 City Millage Rate Certificate for Tax Year 2026. Confirm all local exemptions are included on the form prior to submission. **(Original)**

Documents Required When Rollback Rate is Exceeded

- Signed and completed PT-32.1 Millage Rate Rollback Certification **(Original)**
- PT-32.1 with final values must be signed and returned prior to digest submission to DOR **(Date TBD)**
- Advertisements (original full-page newspaper ad) including:
 - "Current 2026 Tax Digest and 5 Year History of Levy" full advertisement ran at least one week prior to millage rate adoption date.
 - All Notice of Property Tax Increase advertisements
 - Screenshots of website with Notice of Tax Increase and 5 Year History of Levy
- Proof of submitting press release to local media. This press release does not have to be published but does have to be provided to the media. Evidence of such submitted document must be provided to the Tax Commissioner's Office. Acceptable proof can be an email showing where your department provided the press release to the media.
- Signed and completed Form PT-38 City Millage Rate Certificate for Tax Year 2026. Confirm all local exemptions are included on the form prior to submission. **(Original)**

Additional Documents Required

1. CIDs must submit resolution certifying 2026 millage rate.
2. Freeport resolution (Only required if the Freeport exemption amount has changed).
3. Signed resolution(s) must be adopted by July 1st to adjust existing special assessment rates or homestead exemption amounts for the upcoming billing.

For questions or additional assistance, please reach out to Christy Huiel (404-298-3068) at cahuiel@dekalbcountyga.gov or David Butler (404-298-3100) at dhbutler@dekalbcountyga.gov.

All required advertisements and public hearings must be conducted in accordance with state law. All documents must be delivered to the Tax Commissioner's Office by 5:00 PM on Monday 6th, 2026.

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2026

COUNTY: 002 - DEKALB TAXING JURISDICTION: PINE LAKE

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2025 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2026 DIGEST
REAL	47,611,322	(1,331,262)	184,840	46,464,900
PERSONAL	893,410		(7,895)	885,515
MOTOR VEHICLES	59,900		(12,260)	47,640
MOBILE HOMES	0		0	0
TIMBER -100%	0		0	0
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	48,564,632	(1,331,262)	164,685	47,398,055
EXEMPTIONS	1,064,526		(16,493)	1,048,033
NET DIGEST	47,500,106	(1,331,262)	181,178	46,350,022
	(PYD)	(RVA)	(NAG)	(CYD)

2025 MILLAGE RATE: 19.400

2026 MILLAGE RATE: 23.825

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2025 Net Digest	PYD	47,500,106	
Net Value Added-Reassessment of Existing Real Property	RVA	(1,331,262)	
Other Net Changes to Taxable Digest	NAG	181,178	
2026 Net Digest	CYD	46,350,022	(PYD+RVA+NAG)
2025 Millage Rate	PYM	19.400	PYM
Millage Equivalent of Reassessed Value Added	ME	-0.557	(RVA/CYD) * PYM
Rollback Millage Rate for 2026	RR - ROLLBACK RATE	19.957	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2026 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)	Rollback Millage Rate	19.957
	2026 Millage Rate	23.825
	Percentage Tax Increase	19.38%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2026 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2026 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2026 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date

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		

CONSOLIDATION AND EVALUATION OF DIGEST 2026

COUNTY NAME: DeKalb				COUNTY NO: 44				Sheet # 46 - CITY OF PINE LAKE (74, 74A)				Total Parcel Count: 452				
RESIDENTIAL				FOREST LAND CONSERVATION USE				EXEMPT PROPERTY				SUMMARY				
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	40% Value	PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE		
R1	333		30,993,140	J3	0	0.00	0	E0	0	0	Residential Real	389	89.00	38,866,960		
R3	389	89.00	7,873,820	J4	0	0.00	0	E1	24	391,412	Residential Personal	0		0		
R4	0	0.00	0	J5	0	0.00	0	E2	10	276,200	Residential Total	389	89.00	38,866,960		
R5	0	0.00	0	J6	0	0	0	E3	0	0	Residential Trans.	0	0.00	0		
R6	0		0	FLPA FAIR MARKET ASMT				E4	0	0	Historic	0	0.00	0		
R9	0	0.00	0	Code	Count	Acres	40% Value	E5	0	0	Agricultural Real	0	0.00	0		
RA	0		0	F3	0	0.00	0	E6	0	0	Agricultural Personal	0		0		
RB	0		0	F4	0	0.00	0	E7	0	0	Agricultural Total	0	0.00	0		
RF	0		0	F5	0	0.00	0	E8	0	0	Preferential	0	0.00	0		
RI	0		0	F6	0	0	0	E9	0	0	Conservation Use	0	0.00	0		
RZ	0		0	Total		0	0	TOTAL	34	667,612	Environmentally Sen	0	0.00	0		
RESIDENTIALTRANSITIONAL				ENVIRONMENTALLY SENSITIVE				HOMESTEAD & PROPERTY EXEMPTIONS				Commercial Real	27	20.98	7,338,540	
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	M&O AMOUNT	BOND AMOUNT	Commercial Personal	22		380,738	
T1	0		0	W3	0	0.00	0	S1	0	0	0	Commercial Total	49	20.98	7,719,278	
T3	0	0.00	0	W4	0	0.00	0	S3	0	0	0	Industrial Real	2	0.51	259,400	
T4	0	0.00	0	W5	0	0.00	0	S4	0	0	0	Industrial Personal	0		0	
HISTORIC				COMMERCIAL				S5	0	0	0	Industrial Total	2	0.51	259,400	
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	S6	0	0	0	Forest Lnd Con Use	0	0.00	0	
H1	0		0	C1	22		5,616,944	S7	0	0	0	Brownfield Property	0	0.00	0	
H3	0	0.00	0	C3	27	20.98	1,721,596	S8	0	0	0	Qualified Timberland	0	0.00	0	
AGRICULTURAL				C4	0	0.00	0	S9	0	0	0	Real Total	418	110.49	46,464,900	
Code	Count	Acres	40% Value	C5	0	0.00	0	SE	0	0	0	Personal Total	22		380,738	
A1	0		0	C9	0	0.00	0	SG	0	0	0	Digest Total	440	110.49	46,845,638	
A3	0	0.00	0	CA	0		0	S6	0	0	0	Public Utility	3	0.00	504,777	
A4	0	0.00	0	CB	0		0	S8	0	0	0	Motor Vehicle	52		47,640	
A5	0	0.00	0	CF	14		239,562	S9	0	0	0	Mobile Home				
A6	0		0	CI	8		141,176	SF	0	0	0	Timber - 100%	0	0.00	0	
A9	0	0.00	0	CP	0		0	SB	0	0	0	Heavy Duty Equip.				
AA	0		0	CZ	0		0	SP	9	12,033	12,033	Gross Digest Total	495	110.49	47,398,055	
AB	0		0	INDUSTRIAL				SH	0	0	0	Exemptions-Bonds			12,033	
AF	0		0	Code	Count	Acres	40% Value	SI	0	0	0	Net Bond Digest			47,386,022	
AI	0		0	I1	1		223,440	ST	0	0	0	Gross Digest Total	495	110.49	47,398,055	
AZ	0		0	I3	2	0.51	35,960	SV	0	0	0	Exemptions-M & O			1,048,033	
PREFERENTIAL				I4	0	0.00	0	SJ	0	0	0	Net M & O Digest			46,350,022	
Code	Count	Acres	40% Value	I5	0	0.00	0	SX	0	0	0	DO NOT USE L1 THRU L9 CODES ON STATE SHEET	TYPE	MILLAGE	ASSESSED	TAX
P3	0	0.00	0	I9	0	0.00	0	SN	0	0	0	L1	259	1,036,000	0	
P4	0	0.00	0	IA	0		0	L2	0	0	0	L2	0	0	0	
P5	0	0.00	0	IB	0		0	L3	0	0	0	L3	0	0	0	
P6	0		0	IF	0		0	L4	0	0	0	L4	0	0	0	
CONSERVATION USE				II	0		0	L5	0	0	0	L5	0	0	0	
Code	Count	Acres	40% Value	IP	0		0	L6	0	0	0	L6	0	0	0	
V3	0	0.00	0	IZ	0		0	L7	0	0	0	L7	0	0	0	
V4	0	0.00	0	PUBLIC UTILITY				L8	0	0	0	L8	0	0	0	
V5	0	0.00	0	Code	Count	Acres	40% Value	L9	0	0	0	L9	0	0	0	
V6	0		0	U1	0		0	L10	0	0	0	L10	0	0	0	
BROWNFIELD PROPERTY				U2	3	0.00	504,777	L11	0	0	0	L11	0	0	0	
Code	Count	Acres	40% Value	U3	0	0.00	0	L12	0	0	0	L12	0	0	0	
B1	0		0	U4	0	0.00	0	L13	0	0	0	L13	0	0	0	
B3	0	0.00	0	U5	0	0.00	0	L14	0	0	0	L14	0	0	0	
B4	0	0.00	0	U9	0	0.00	0	L15	0	0	0	L15	0	0	0	
B5	0	0.00	0	UA	0		0	L16	0	0	0	L16	0	0	0	
B6	0		0	UB	0		0	TOTAL	268	1,048,033	12,033	TOTAL	268	1,048,033	12,033	
Qualified Timberland				UF	0		0									
Code	Count	Acres	40% Value	UZ	0		0									
Q4	0	0.00	0													
Q5	0	0.00	0													

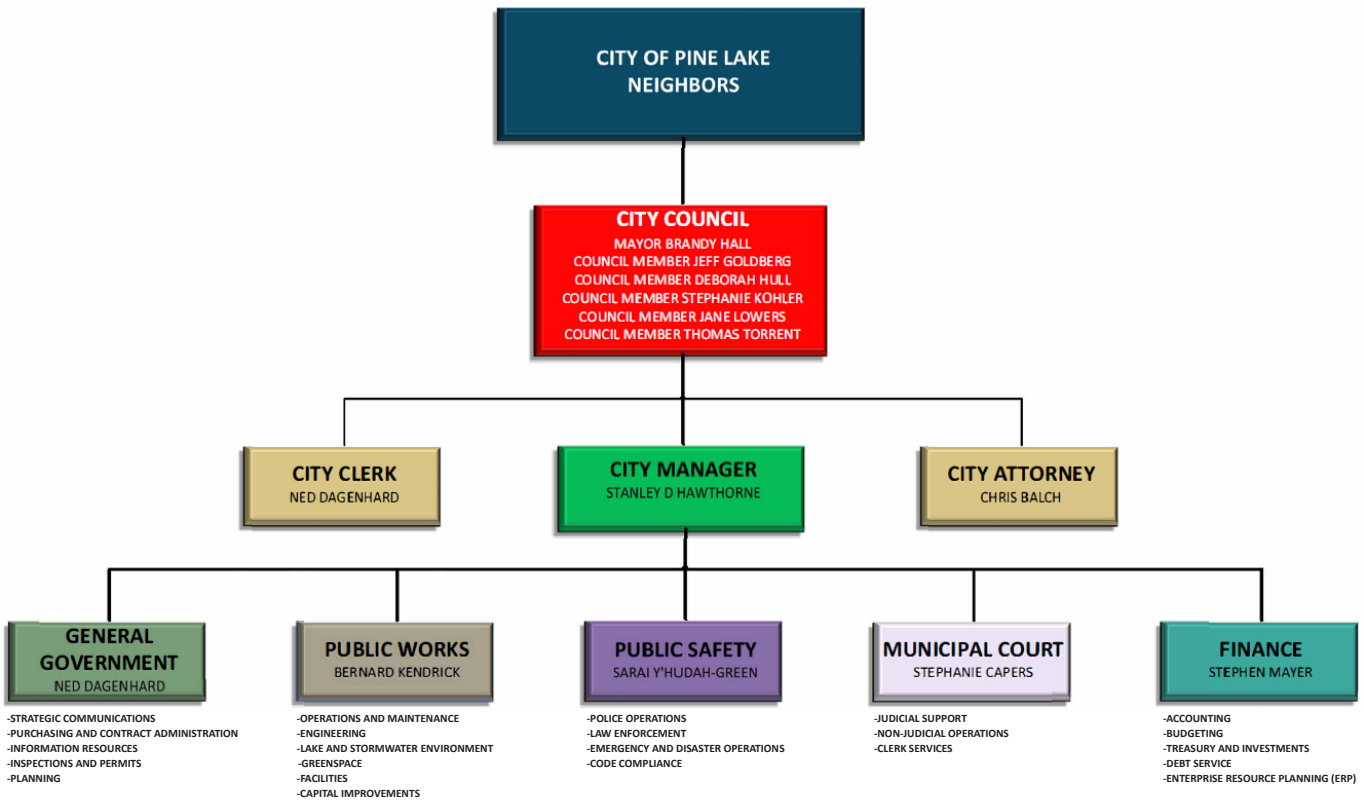
I, Nicole M. Golden, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all the tax returns received from the taxpayer (or assessed against defaulters) in said county of DeKalb for the year 2026, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.

Witness my hand and official signature, this 31st day of July 2026.

R.T.R.

Tax Commissioner

CITY OF PINE LAKE: TABLE OF ORGANIZATION



NOTICE

The City of Pine Lake does hereby announce that the millage rate will be set at a meeting to be held at the
City Council Chambers located at 459 Pine Drive, Pine Lake, GA 30072 on June 30, 2026 at 7:00PM and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the
 following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2026 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

		CITY WIDE	2021	2022	2023	2024	2025	2026	
C I T Y	V A L U E	Real & Personal	32,715,662	36,282,334	45,817,979	45,965,058	48,504,732	47,350,415	
		Motor Vehicles	120,180	100,300	89,640	83,620	59,900	47,640	
		Mobile Homes							
		Timber - 100%							
		Heavy Duty Equipment							
		Gross Digest	32,835,842	36,382,634	45,907,619	46,048,678	48,564,632	47,398,055	
		Less Exemptions	1,015,624	1,028,021	1,017,795	1,060,951	1,064,526	1,048,033	
		NET DIGEST VALUE	31,820,218	35,354,613	44,889,824	44,987,727	47,500,106	46,350,022	
	A R E A	R A T E	Gross Maintenance & Operation Millage	19.3240	18.4220	16.4810	19.4000	19.4000	23.8250
			Less Rollback (Local Option Sales Tax)						
NET M&O MILLAGE RATE			19.3240	18.4220	16.4810	19.4000	19.4000	23.8250	
T A X	TOTAL M&O TAXES LEVIED		\$614,894	\$651,303	\$739,829	\$872,762	\$921,502	\$1,104,289	
	Net Tax \$ Increase		\$61,743	\$36,409	\$88,527	\$132,933	\$48,740	\$182,787	
	Net Tax % Increase		11.16%	5.92%	13.59%	17.97%	5.58%	19.84%	

NOTICE OF PROPERTY TAX INCREASE

The City Council of the City of Pine Lake, Georgia has tentatively adopted a millage rate which will require an increase in property taxes by 19.38% percent.

All concerned citizens are invited to the public hearing on this tax increase to be held in the City Council Chambers located at 459 Pine Drive, Pine Lake, GA 30072 on June 9 at 11:00 AM.

Times and places of additional public hearings on this tax increase are in the City Council Chambers located at 459 Pine Drive, Pine Lake, GA 30072 on June 9 at 6:00 PM and June 30 at 7:00 PM.

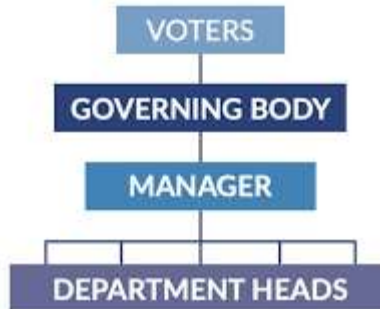
This tentative increase will result in a millage rate of 23.825 mills, an increase of 3.868 mills. Without this tentative tax increase, the millage rate will be no more than 19.957 mills. The proposed tax increase for a home with a fair market value of \$300,000 is approximately \$464.16 and the proposed tax increase for nonhomestead property with a fair market value of \$200,000 is approximately \$309.44.



STRATEGIC PERFORMANCE REPORT

FEBRUARY 2026

The Council-Manager Form



Good day Mayor and Council Members and Happy New Year to everyone reading,

I am pleased to share with you the eleventh 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. A pdf version of the document is attached for higher quality reading and printing.

Our last installment was a Special Edition of the Strategic Performance Report for the end of 2025 and beginning of 2026 as the last City Council ended its term and the current 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 under the City’s transitioned form of government “Council-Manager” and to offer a comprehensive look of the work that goes on behind the scenes daily for City of Pine Lake operations. The operations guide served as a tool in the recorded orientation session with the new Council held on January 29, 2026.

This month’s SPR edition continues with educational footnotes of Pine Lake’s new form of government. There are implications for which the governing body and community must be a part of the discussion along with remedies for future and already realized growing pains. Another continuing topic of this month’s SPR began last summer with the former City Council, that of “Sustainable Development” for the City of Pine Lake.

Long term plans were developed and adopted by the City over the past ten years: updates to one of those plans, namely the 2021 Comprehensive Plan, requires updating, as a State of Georgia mandatory review, for 2026; reviving the City’s business corridor using significant economic development tools such as the potential enactment of a development authority; and re-beginning

a broad scale exploration of annexation for economies of scale in the delivery of Pine Lake municipal services.

COUNCIL-MANAGER FORM OF GOVERNMENT

“Changing to a council-manager government shifts city administration from elected political leadership to a professional, appointed city manager who handles daily operations, hiring, and budget implementation. This structure typically increases administrative efficiency, lowers corruption risks, and promotes long-term planning, but may reduce direct voter accountability and limit visible political leadership.

Key Implications for Cities:

- **Professionalization & Efficiency:** Day-to-day operations are managed by a professional, often hired from outside the city, which can lead to more, cost-effective, and technically proficient, services.
- **Separation of Politics and Administration:** The council focuses on policymaking, while the manager handles implementation, insulating municipal services from partisan politics.
- **Accountability Structure:** The manager reports to the entire council, not a single mayor, and can be removed by them, providing high, direct accountability to the council, although some critics argue this reduces direct accountability to voters.
- **Improved Fiscal Management:** Studies indicate council-manager cities often have stronger financial stability, better budget forecasting, and lower per capita spending.
- **Reduced Corruption:** Research shows that council-manager governments are significantly less likely to have corruption convictions, notes the National Civic League and this ICMA document.

Potential Disadvantages:

- **Lack of Strong Political Leadership:** The system may lack a single, visible leader to rally public support or navigate crises.
- **Distance from Voters:** An appointed manager may be perceived as too far removed from the immediate needs of the community compared to an elected official.
- **Cost of Management:** The city manager is typically one of the highest-paid employees, which might be a strain for smaller, municipalities.”

THE PROFESSIONALIZATION OF CITY GOVERNMENT

“The professionalization of city government—often characterized by the shift to a council-manager system, the hiring of credentialed administrators, and increased reliance on expert staff—involves several costs, ranging from direct budgetary expenditures to reduced direct

political accountability. While often leading to greater efficiency, the process introduces new fiscal, structural, and democratic challenges.

Financial and Direct Costs

- **High Salaries and Compensation:** Professional managers, such as city managers, are typically among the highest-paid employees in a city, with salaries that can exceed \$180,000–\$250,000 in some jurisdictions, placing a strain on smaller municipal budgets.
- **Administrative Overhead:** Professionalization requires a larger, specialized staff (e.g., HR professionals, planners, IT experts) to manage daily operations, increasing overall administrative costs.
- **Recruitment Expenses:** Identifying and hiring specialized talent involves costs for search firms, interviewing, and relocation.
- **Training and Development:** Ongoing professional development, certifications (e.g., ICMA credentialing), and conference attendance for staff to stay updated on best practices incur continuous costs.

Structural and Democratic Costs

- **Reduced Direct Accountability:** Because professional managers are appointed by the city council rather than elected by the public, they are less directly accountable to the voters, which can cause a disconnect between citizen demands and policy implementation.
- **Loss of Local Control:** The reliance on experts can shift power from elected, local representatives to unelected, professional managers who may prioritize technical efficiency over community sentiment.
- **"Occupational Closure" and Elitism:** Professionalization can create "occupational closure," where high-level positions are restricted to those with specific degrees (e.g., MPA) or certifications, excluding qualified individuals without formal credentials.

Operational and Philosophical Costs

- **Bureaucratic Red Tape:** A professionalized government may become more rigid, relying on formal procedures that increase the time it takes to make decisions, reducing responsiveness to urgent, unique situations.
- **High Vacancy Rates:** Due to the high demand for specialized skills, small or less-affluent cities may experience high turnover or struggle to fill professional positions, leading to gaps in service planning and management.
- **Disconnect from Community Input:** The emphasis on expert, objective, and data-driven decisions can sometimes ignore the nuanced, non-technical desires of residents, leading to a feeling that the government is distant or unrepresentative.

Balanced View on Costs

Research suggests that while professionalization increases direct payroll costs, these are often offset by reduced overall operating expenses, increased efficiency, improved revenue collection, and more effective use of technology. The "cost" is, therefore, often a trade-off, where cities

exchange a small, informal, and highly responsive government for a more expensive, yet efficient, stable, and capable administration.”

PINE LAKE: SUSTAINABLE DEVELOPMENT PLANS

“Sustainable development is an approach to progress that meets the needs of the present without compromising the ability of future generations to meet their own needs. It's about balancing economic growth, social inclusion, and environmental protection to ensure a healthy planet and society for everyone, both now and in the future.”



Sustainable development aims to improve living conditions, provide access to resources, and promote well-being for people today. It encourages a long-term perspective, recognizing that short-term gains can sometimes lead to long-term problems if not carefully managed.

In past years, the City of Pine Lake has undertaken long-term studies that could contribute to the community’s sustainability. These include a Wetlands Management Strategy from October 2024 <https://pinelakega.sophicity.com/Assets/Files/Wetlands/WetlandsManagementStrategy-memo.pdf>; a Comprehensive Plan Update in October 2021 <https://pinelakega.sophicity.com/Assets/Files/Planning/PineLake2021CompPlanUpdateFINAL.pdf>; and the Rockbridge Road Economic Development Plan in April 2019 <https://pinelakega.sophicity.com/Assets/Files/Planning/EconomicDevelopmentPlanandVision062819.pdf>;

I believe that it is incumbent upon us to leverage the value of these long-term strategic plans with sufficient review and updates as we plan future retreats towards an activated sustainable course for the City of Pine Lake.

ECONOMIC DEVELOPMENT PLAN

The City’s economic plan was memorialized in the Rockbridge Road Commercial Corridor Economic Development Vision & Plan in April 2019. The plan was undertaken with the understanding that economic development is necessary to maintain and improve the quality of life for citizens and to maintain the economic viability of the community.

To be effective, the plan acknowledged that this long-range plan should be used to guide short-range decisions made over the next several years. Shortly afterwards (about a year), the

Coronavirus of 2019 (COVID- 19) disease hit the world and disrupted the best intended plans. However, sufficient time from recovery of the global epidemic affords the opportunity along with other changes in Pine Lake’s government to get back on course.

Recommendations presented in the economic development plan range from the broadest category to the simplest, beginning with a Vision Statement:



“The Rockbridge Road corridor in Pine Lake will be a vibrant commercial district with a unique atmosphere that is welcoming to everyone and that serves as a departure from the chronic sameness of the typical American commercial landscape. The Rockbridge Road corridor will be a safe and thriving commercial area consisting of a mosaic of small businesses in a setting that reflects Pine Lake’s passion for the environment and the arts while also celebrating the tremendous ethnic diversity in and around Pine Lake.”

It is a powerful and appealing vision, one that if we truly work to achieve it, I believe that it will produce dividends that this unique community deserves. In near future reporting to and discussions with the City Council, we will review the list of goals and strategic initiatives for achieving the City’s vision of economic development along the Rockbridge Road corridor and how they made need to be revised since 2019 for advancing our aspirations.

COMPREHENSIVE PLAN

Comprehensive plans in Georgia are mandated by the state's Department of Community Affairs (DCA). They serve as roadmaps for local governments to guide future development. These plans, typically updated every five to ten years, address physical, economic, social, and other factors to shape a community's vision and goals. They guide land use, transportation, and infrastructure, while also protecting natural resources and enhancing quality of life.



Key Components and Purpose of a Comprehensive Plan:

Land Use Plan

Outlines desired locations, density, and design for future development, redevelopment, or preservation.

Public Input

Comprehensive plans are developed with public dialogue and input, ensuring they reflect the community's vision.

Asset-Based Community Development

Plans often focus on identifying and utilizing local resources like parks, historic downtowns, and retail districts.

Five-Year Work Program

Includes a detailed plan to address the community's needs and priorities.

The City of Pine Lake's Comprehensive Plan (a hard copy is provided with your agenda packet) was adopted on October 12, 2021, as prepared by the Atlanta Regional Commission. It consists of multiple chapters specified for data and demographics; community input, vision, and feedback; issues, opportunities, and policies; areas of attention; character areas and narrative; transportation; broadband; report of accomplishments; and community work program.

We received communication from the Atlanta Regional Commission advising that the City's Comprehensive Plan should be updated by October 2026 and the process to meet that timeline should begin soon. The City decided to continue with the ARC for facilitating Pine Lake's process.

The Georgia DCA Local Planning Rules allow communities to request assistance from their Regional Commission to prepare a basic plan update, at no additional cost to the jurisdiction. In accordance with the rules, the Regional Commission plan update process largely focuses on the local plan's Goals, Needs and Opportunities, Broadband Element, and five-year Community Work Program.

CHAPTER 110-12-1-.02 REQUIREMENTS 110-12-1-.02 Requirements. O.C.G.A. 50-8-1 et seq. gives the Department authority to establish standards and procedures for comprehensive planning by all local governments in Georgia.

Those standards and procedures, embodied herein, emphasize preparation of plans that help each local government address its immediate needs and opportunities while moving toward realization of its long-term goals for the future.

In order to maintain qualified local government certification, and thereby remain eligible for selected state funding and permitting programs, each local government must prepare, adopt, maintain, and implement a comprehensive plan as specified in these standards.

(1) Required and Optional Plan Elements.

Each community’s comprehensive plan must include the required plan elements specified in the “Required for” column below. Each community is encouraged to go beyond these minimum required elements and supplement its comprehensive plan with other plan elements (refer to the list of optional plan elements in the Supplemental Planning Recommendations for suggestions) to make the overall plan a good fit for the community.

Plan Element	Required for	Recommended for	Specifics at
Community Goals	All local governments		110-12-1-.03(1)
Needs and Opportunities	All local governments		110-12-1-.03(2)
Community Work Program	All local governments		110-12-1-.03(3)
Broadband Services Element	All local governments		110-12-1-.03 (4)
Capital Improvements Element	Governments that charge impact fees		110-12-1-.03(5)
Economic Development Element	Communities included in Georgia Job Tax Credit Tier 1	Communities seeking improved economic opportunities for their citizens	110-12-1-.03(6)
Land Use Element	Communities with zoning or equivalent land development regulations that are subject to the Zoning Procedures Law	Communities that: <ul style="list-style-type: none"> • Are considering new land development regulations • Include Target Areas in their comprehensive plan • Wish to improve aesthetics of specific areas or protect the character of specific parts of their community 	110-12-1-.03(7)
Transportation Element	Local governments that have territory included in a Metropolitan Planning Organization	Communities: <ul style="list-style-type: none"> • With automobile congestion problems in selected areas • Interested in adding alternative transportation facilities for bicyclists, pedestrians, public transportation users • That may have too much or too little parking in specific areas 	110-12-1-.03(8)
Housing Element	HUD CDBG Entitlement Communities	Communities with: <ul style="list-style-type: none"> • Concentrations of low-quality or dilapidated housing • Relatively high housing costs compared to individual/family incomes • A jobs-housing imbalance 	110-12-1-.03(9)



STRATEGIC PERFORMANCE REPORT

MARCH 2026

Financial Sustainability



Good day Mayor and Council Members and Happy March 2026 to everyone reading,

I am pleased to share with you the twelfth 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. A pdf version of the document is attached for higher quality reading and printing.

Last month's SPR edition started with a focus on Pine Lake's new form of government: the Council-Manager governmental structure approved by the State Legislature and signed by the Governor in 2024. The change in the form of government which relies upon the expertise of professionally led departments and per the City's Charter, the formal implementation of a Position Classification and Pay Plan has inherent incremental costs that are major contributing factors to the City's financial sustainability. Pine Lake's Classification and Pay Plan was

approved by the City Council on December 8, 2025, and funded within the Fiscal Year 2026 Adopted Budget.

What is the Classification and Pay Plan system? What are its implications for the future? What are Pine Lake's options to ensure its financial sustainability? Answers to those questions are my focus for this month's Strategic Performance Report.

WHAT IS THE CLASSIFICATION AND PAY PLAN SYSTEM?

Section 3.16 [Position classification and pay plans] of the City of Pine Lake's 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. Such plan may apply to all employees of the city and any of its agencies, departments, boards, commissions or authorities. When a pay plan has been adopted, the city council shall not increase or decrease the salary ranges applicable to any position except by amendment of such pay plan.”

The adoption of a classification and pay plan is a formal process where the governing body (city council) officially approves a system for grouping jobs and setting their salaries. This plan is used to manage human resources by providing a uniform and equitable structure for hiring, promotions, and compensation, helping to ensure fair pay based on job duties and market competitiveness.



Key aspects of the plan:

- **Classification plan:** This is the foundation, a systematic process that groups jobs based on similar duties, responsibilities, and requirements. It provides consistent job titles and descriptions for the organization.
- **Pay plan:** This component establishes salary ranges for each job classification to ensure competitive and equitable compensation. It helps determine starting salaries, manage pay progression, and provides structure for budget planning.
- **Administrative tool:** Once adopted, the plan serves as an administrative tool to guide various human resource actions like recruitment, training, performance reviews, and promotion.

- Equity and fairness: A primary goal is to ensure that employees are compensated fairly and consistently for similar work, which helps to attract and retain qualified staff.

For adoption of the plan, the budgetary impact to adjust regular full-time salaries to the minimum of the pay table ranges was estimated at \$129,995. As stated in the City Manager’s Final Proposed Budget Message: ‘the budget was 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 \$191,962. The property tax millage rate was proposed at 19.4, the same millage rate as the City Council approved for the FY 2025 Adopted and Amended Budgets, but subject to adjustment next spring and summer after required public tax hearings.’

PINE LAKE’S ADOPTED CLASS AND PAY PLAN:

WHAT ARE ITS IMPLICATIONS FOR THE FUTURE?



In an organization’s pay and class system, the minimum, midpoint, and maximum points define the salary range for a specific job, acting as boundaries that ensure pay is both externally competitive with the market and internally fair.

- **Minimum (The “Floor”):** The lowest amount an organization is willing to pay for a particular role. The minimum is typically for employees who are new to the position, still in training, or gaining proficiency. All employees in the classification should be paid at least this amount.
- **Midpoint (The “Target”):** The exact middle of the salary range, calculated as the median between the minimum and the maximum. It represents the competitive “market rate” for a fully qualified, proficient employee performing at an expected level. It is used to balance internal equity with external market competitiveness.
- **Maximum (The “Ceiling”):** The highest rate of pay an organization is prepared to pay for a role. It is generally reserved for top performers, employees with specialized skills, or those with significant tenure in the position.

Purpose of the Pay System

- **External Competitiveness:** Organizations use the midpoint to align their pay with similar jobs in the external labor market.

STRATEGIC PERFORMANCE REPORT: MARCH 2026

- Internal Equity: The structure ensures employees with similar responsibilities are paid within a comparable range.
- Growth Opportunity: The spread between the minimum and maximum allows for salary increases and career growth within the same job grade.
- Control: The maximum acts as a safeguard against overpaying for a position.

CITY OF PINE LAKE POSITION GRADE AND SALARY TABLE: Adopted December 8, 2025

Grade*	Minimum	Midpoint	Maximum
11	\$29,696.85	\$34,151.38	\$39,274.09
12	\$34,303.77	\$39,449.33	\$45,366.73
13	\$38,910.68	\$44,747.28	\$51,459.37
14	\$43,517.59	\$50,045.23	\$57,552.01
15	\$48,124.50	\$55,343.18	\$63,644.66
16	\$52,731.42	\$60,641.13	\$69,737.30
17	\$57,338.33	\$65,939.08	\$75,829.94
18	\$61,945.24	\$71,237.03	\$81,922.58
19	\$66,552.16	\$76,534.98	\$88,015.23
20	\$71,159.07	\$81,832.93	\$94,107.87
21	\$75,765.98	\$87,130.88	\$100,200.51
22	\$80,372.90	\$92,428.83	\$106,293.15
23	\$84,979.81	\$97,726.78	\$112,385.80
24	\$89,586.72	\$103,024.73	\$118,478.44
25	\$94,193.63	\$108,322.68	\$124,571.08
26	\$98,800.55	\$113,620.63	\$130,663.72

*City Manager	26	Lieutenant	17
City Clerk/Assistant to CM	20	Corporal	15
Court Administrator	20	Police Officer	14
Chief of Police	24	Administrative Officer	14
Public Works Director	24	Maintenance Worker	11
Administrative Assistant	13		

WHAT ARE PINE LAKE'S OPTIONS TO ENSURE FINANCIAL SUSTAINABILITY?



THREAT

HOUSE BILL 1116

Property Tax Proposal Update

On March 3, [HR 1114](#), the constitutional amendment required for the House Leadership's Property Tax Proposal to move forward, failed to receive the two-thirds majority needed for passage. Before reaching the House floor, HR 1114 and its companion [HB 1116](#) underwent a comprehensive rewrite. The revised proposal mandates a 75% reduction in homesteaded ad valorem revenues by local governments over a ten-year period. It does not include limitations on other property tax revenue or the ability to levy special fees and assessments.

The package includes new sales tax options, including a local homestead option sales tax and a potential municipal homestead option sales tax, to replace property tax revenue for cities and counties. It would eliminate the Local Option Sales Tax (LOST) and Homestead Option Sales Tax (HOST) used by jurisdictions across Georgia. The expiration of LOST in 2027 would cause a one-time millage rate increase to cover the absent revenues. While this legislation does not raise the sales tax cap of 9%, it increases the number of exceptions to the cap, allowing some jurisdictions to reach 10% or even 11%. House leadership has committed to revisit HR 1114. The legislation is eligible for consideration today ahead of the crossover deadline.

GMA will continue to engage leadership on this specific proposal and other property tax legislation that may arise.

In the analysis of this question, in addition to internal factors of strengths (excellent workforce, as an example) and weaknesses (high property tax millage rate, as an example), we must also consider factors of external opportunities (such as annexation) and threats such as current tax bills under consideration in State legislation. The latter point is where we will start:

Earlier this week, I received an email communication from Larry Hanson, Chief Executive Officer and Executive Director of the Georgia Municipal Association. Following his update of the latest property tax legislation under consideration by the State Legislature, I **answer** his two requests within the body of his message below:

“A few weeks ago, I notified city officials about important property tax reforms pending in the General Assembly. At that time, I shared several concerns about HR 1114, a proposed Constitutional Amendment, and HB 1116, the enabling legislation if the Constitutional Amendment were to pass.

Those bills have since been substantially amended. GMA would like you to focus on **HB 1116** today and evaluate how it might impact your city.

While some of the more harmful provisions, such as ad valorem caps, have been removed, HB 1116 still includes two significant shifts you should be aware of. First, the bill moves local government funding away from property tax revenue and toward greater reliance on sales tax revenue. Second, within the property tax revenue, the burden shifts away from homestead property to all other forms of property, such as non-homestead residential, commercial, and industrial property.

Since the impact of these proposed changes will vary significantly by city, statewide figures alone cannot provide the full story. We need local data. Please ask your staff to evaluate two things:

1. How the shift from ad valorem to sales tax revenue would affect your city’s budget, including the shift from ad valorem to sales tax revenue in your city’s budget?

Sales tax revenue in Georgia and DeKalb County is collected at the state level and distributed to local governments (counties and municipalities) based on intergovernmental agreements, population formulas, and specific local option referendums. Pine Lake receives a small portion of the DeKalb County Special Purpose Local Option Sales Tax (SPLOST).

DeKalb County and its cities (including Pine Lake) use an intergovernmental agreement based on population to distribute the 1% SPLOST revenue for infrastructure, roads, and public safety. For the six-year period of April 2018 through March 2024, Pine Lake’s share of approximately \$687,704 averaged to receipts of roughly \$114,600 per year.

Due to Pine Lake’s small population of roughly 750 people, if its current residential property taxation levy (approximately \$900,000 annually) was supplanted by sales tax as its primary source for governmental operations, it would require a stand-alone, supplemental sales tax rate of 8% based on current formulas and historic collections.

2. How the shift away from homestead property would affect your city’s digest.

Based on the 2025 Tax Digest for Pine Lake, the gross digest total for all property types before exemptions is \$48,564,632. The residential (85%), commercial (13%), and industrial/utilities property (2%) (proportioned) values are respectively: \$41,271,080, \$6,485,272, and \$808,280.

Given the very high percentage of 85% assigned from the residential property class for the City's annualized \$900,000 in revenues, a disproportionate share of the City's revenue base will be impacted by the proposed shift away from homestead property to all other forms of property, such as non-homestead residential, commercial, and industrial property. Exemptions for 2025 reduced Pine Lake's assessed value by \$1,064,526.

Please gather this information as soon as possible and share it with Leona Rittenhouse at lrittenhouse@gacities.com.

Also, please consider sharing this information with your House members so they understand how the proposed bill impacts your city. This message is best delivered by you.

We are always committed to keeping our cities informed and will continue to do so as this legislation advances.

Sincerely,
Larry"

STRENGTH

PROPERTY TAX HOME RULE

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 is 19.400 mills. This rate was adopted for fiscal year 2024 and maintained for the 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.

Historical millage rates for Pine Lake have fluctuated over the past 10 years: (City officials noted during 2024 deliberations that millage rates in previous decades had been as high as 23.00 mills.)

2016	20.38 mills
2017	22.20 mills
2018	22.00 mills
2019	21.53 mills
2020	19.91 mills
2021	19.32 mills
2022	18.42 mills
2023	16.48 mills
2024	19.40 mills
2025	19.40 mills

Although Pine Lake's 2026 Budget has been adopted, its major revenue source, property tax, has not yet been set and will follow the 2026 Property Tax Digest process that runs from April through June 2026.

The property tax digest for the City of Pine Lake is overwhelmingly residential. Based on the 2025 Tax Digest, the gross digest total for all property types before exemptions is \$48,564,632. The residential (85%), commercial (13%), and industrial/utilities property (2%) (proportioned) values are respectively: \$41,271,080, \$6,485,272, and \$808,280. Exemptions for 2025 reduced Pine Lake's assessed value by \$1,064,526.

Based on the 2024 and 2025 tax rates, a home in Pine Lake with a fair market value of \$300,000 would have an estimated total annual property tax bill of \$6,733.92 composed of the three taxing jurisdictions:

1. City of Pine Lake (19.40 mills): \$2,328
2. DeKalb County Government (13.74 mills): \$1,648
3. DeKalb County Schools (22.98 mills): \$2,758

Several exemptions can significantly lower the property tax bill in Pine Lake. Because the City is in DeKalb County, property owned by neighbors may qualify for both municipal-level and county-level reductions.

- Basic Homestead Exemption: available to all homeowners who own and occupy the property as their primary residence.
- Senior and Disability Exemptions: Residents aged 62 or older, or those with permanent disabilities, can qualify for higher exemptions based on income.

- Specialized Exemptions: Disabled veterans may qualify for massive reductions for both school and county levies. Surviving spouses of peace officers and firefighters killed in the line of duty and remain unmarried are eligible for 100% exemption from all property taxes.
- Assessment Freeze: DeKalb County provides a property assessment freeze for all properties with a homestead exemption freezing the assessed value for county government taxes only and meaning the county tax bill will not increase due to rising property values.

Each 1 mill increment generates approximately \$50,000 of additional revenue for the City's General Fund.

The table that follows illustrates 2025 Millage Rates across Dekalb County.

STRATEGIC PERFORMANCE REPORT: MARCH 2026



IRVIN J. JOHNSON

DeKalb County Tax Commissioner

2025 County, School, State and City Millage Rates *Revised 08/27/2025

Millage rates are set by the authorities for their county, city, state or district.

	Unincorp	Avondale	BKHAVN	BKHAVN-ANX	BKHAVN-ANXB	Chamblee	Clarkston	Doraville
	<u>04</u>	<u>14</u>	<u>20/SI/T320</u>	<u>20A/T320A</u>	<u>20B/T320B</u>	<u>24</u>	<u>34</u>	<u>44</u>
General Opns	11.027	11.027	11.027	11.027	11.027	11.027	11.027	11.027
Hospitals	0.611	0.611	0.611	0.611	0.611	0.611	0.611	0.611
County Bnds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fire	2.453	2.453	2.453	2.453	2.453	2.453	2.453	2.453
Police	5.965	0.067	0.000	0.000	0.000	0.027	0.639	0.000
Special Svcs	0.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Unic Bonds	<u>0.254</u>	<u>0.000</u>	<u>0.254</u>	<u>0.254</u>	<u>0.254</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>
County Total	20.810	14.158	14.345	14.345	14.345	14.118	14.730	14.091
School Opns	22.780	22.780	22.780	22.780	22.780	22.780	22.780	22.780
State	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
City Millage	<u>0.000</u>	<u>9.550</u>	2.740	2.740	2.740	6.250	<u>15.800</u>	9.000
City Svcs			0.000	12.000	0.000			
City Bond			<u>0.470</u>	<u>0.470</u>	<u>0.470</u>	<u>0.810</u>		<u>0.625</u>
TOTAL	43.590	46.488	40.335	52.335	40.335	43.958	53.310	46.496

	Dunwoody	Lithonia	Atlanta	Pine Lake	Stonecrest	Stn. Mtn.	Tucker	Decatur
	<u>50</u>	<u>54</u>	<u>61</u>	<u>74</u>	<u>80</u>	<u>84</u>	<u>90</u>	<u>92</u>
General Opns	11.027	11.027	11.027	11.027	11.027	11.027	11.027	11.027
Hospitals	0.611	0.611	0.611	0.611	0.611	0.611	0.611	0.611
County Bonds	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Fire	2.453	2.453	0.000	2.453	2.453	2.453	2.453	0.000
Police	0.000	0.662	0.000	0.756	5.965	0.051	5.965	0.036
Special Svcs	0.000	0.155	0.000	0.155	0.248	0.000	0.000	0.000
Unic Bond	<u>0.254</u>	<u>0.000</u>	<u>0.000</u>	<u>0.000</u>	<u>0.254</u>	<u>0.000</u>	<u>0.254</u>	<u>0.000</u>
County Total	14.345	14.908	11.638	15.002	20.558	14.142	20.310	11.674
School Opns	22.780	22.780	0.000	22.780	22.780	22.780	22.780	0.000
State	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
City Millage	<u>3.040</u>	<u>13.021</u>	<u>32.447</u>	<u>19.400</u>	<u>1.257</u>	<u>15.827</u>	<u>2.036</u>	<u>33.270</u>
TOTAL	40.165	50.709	44.085	57.182	44.595	52.749	45.126	44.944

2025 City of Atlanta		2025 ATL Beltline SSD		2025 Special Districts		2025 City of Decatur	
City Opns	0.009520	City Opns	0.009520	BRKSSD	4.000	City Opns	0.011150
City Bonds	0.000850	City Bonds	0.000850	PTSSD	0.000	City Bonds	0.001820
City Parks	0.001000	City Parks	0.001000	DTSSD	2.000	City Schools	<u>0.020300</u>
Library	0.000577	Library	0.000577	TKSSD	20.000	Total	0.033270
Atlanta Schls	0.020500	Atlanta Schls	0.020500	ATLSSD Beltline	2.000	Decatur MV	0.041588
School Bnd	<u>0.000000</u>	School Bnd	0.000000	ASSEMBLY SSD	135.178	EHOST Factor 100% <i>Gen Ops/ Hosp</i> <i>varies yearly per BOC</i>	
Total	0.032447	ATL SSD	0.002000	INVSSD	5.000		
		Total	0.034447	DPSSD	2.000		

WEAKNESS

STRUCTURALLY IMBALANCED BUDGET

A structurally imbalanced budget for local governments occurs when recurring, long-term expenditures (salaries, debt, services) exceed projected recurring revenues (taxes, fees), causing a chronic, unsustainable shortfall. Unlike temporary deficits, it is a permanent misalignment where spending grows faster than revenue, often requiring the use of one-time revenue sources such as selling assets or draining reserves to fund ongoing operations.

Common Examples of Structural Imbalance:

- ❖ **Reliance on Reserves/One-Time Revenue:** A city uses its “rainy day” savings or sells property to pay for annual employee salaries.
- ❖ **Deferred Maintenance:** Postponing repairs on roads or buildings, which saves money immediately but increases future costs, creating a long-term structural issue.
- ❖ **Overly Optimistic Projections:** A local government budgets assuming a 5% increase in property tax revenue based on past trends, but the economy slows and revenue remains flat.
- ❖ **Increased Service Costs:** A municipality sees a decrease in its tax base (lower income residents) while simultaneously needing to spend more on social services.
- ❖ **Debt Restructuring:** A city rearranges its debt payments to lower short-term, immediate costs, which results in higher, more unsustainable debt payments in future years.

OPPORTUNITY

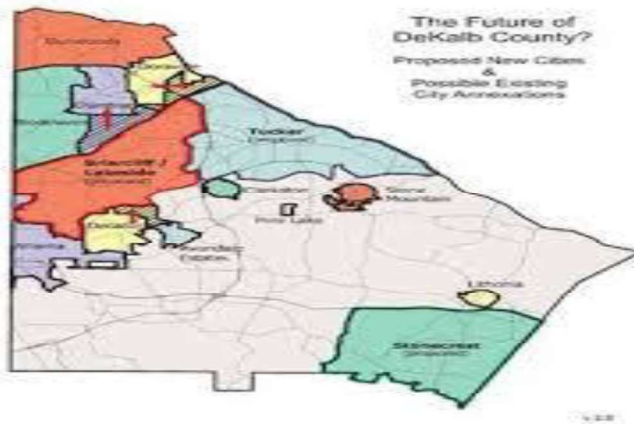
MUNICIPAL ANNEXATION

Municipal annexation in Dekalb County, Georgia, involves the transfer of land from unincorporated county control to a municipality (such as Pine Lake, Doraville, Decatur, or Brookhaven), resulting in a shift in service provision, tax rates, and zoning control. The primary advantages include improved, localized public services, and potential property value appreciation, while the main costs are higher property taxes and the loss of revenue for the county.

Specific Case Findings:

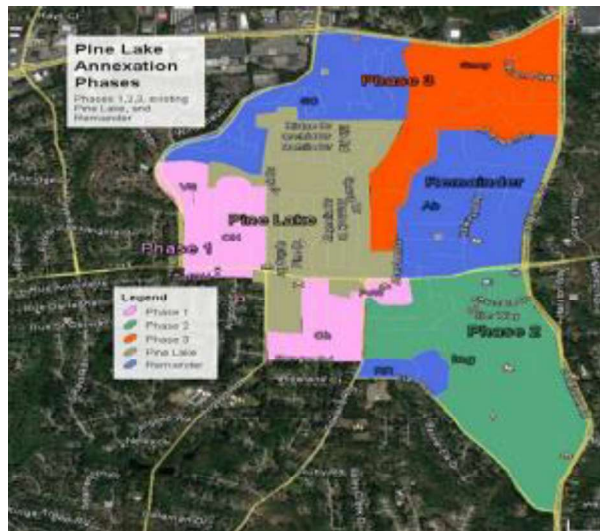
- **Stone Mountain** - A 2016 study found that annexation could increase property taxes by \$263 per \$100,000 of assessed value for new residents but increase the City’s commercial and industrial tax base from 20% to 36%.
- **Doraville** - Recent proposed annexations aimed to improve response times and public safety in surrounding areas.
- **Avondale Estates** – A 2017 study suggested that annexations could bring over \$1 million in new revenue for the city.

- DeKalb County – The County has expressed concern that rapid annexations could impact the funding of county-wide services, particularly in fire and police, and has used the Carl Vinson Institute to study these impacts.



RECENT HISTORY: PINE LAKE

In April 2017 after conducting two Town Hall meetings to discuss the pros and cons of annexation, a Work Group was formed of residents and Council Members to make a recommendation to the City Council on how to proceed. The Work group presented a three-phase plan to Council at the August 14th meeting and at the August 29th meeting. The Annexation Plan and Map was approved unanimously.



Starting in quarter one of 2018, the City began an Annexation Study for the 1st phase mapped out in the plan, with the intention of getting legislative support to present a bill to the 2019 Georgia Legislative Session. Ultimately, the Pine Lake City Council determined that rather than concentrating on annexation it would put that energy into improving the Rockbridge Commercial Corridor. All annexation plans except for two properties on Rockbridge Road were tabled for the foreseeable future.

CASE HISTORY 1: AVONDALE ESTATES

“In October 2016, the City of Avondale Estates requested that the Carl Vinson Institute of Government conduct a study of the fiscal impacts of a possible annexation. This report presents an analysis of how this annexation would affect the city’s finances. More specifically, we studied whether the estimated municipal revenues derived in the study area will be greater or less than the cost to provide levels of service in the study area comparable to that currently received by Avondale Estates residents and businesses. This study should not be viewed as a statement supporting or discouraging annexation; rather it is an information tool for the elected and appointed officials and the citizens of Avondale Estates.”

CASE HISTORY 2: CLARKSTON

In October 2025, the City of Clarkston (“City”) requested proposals from qualified consultants/economists to assist with their annexation feasibility study. “The intent is to evaluate locations adjacent to the City limits for feasibility of annexation. The City seeks a comprehensive analysis to inform strategic planning and future growth. Specifically, the study should address: A. An evaluation of the options, fiscal impacts, and economic advantages and disadvantages of annexing adjacent unincorporated areas. B. Strategies to prevent the City from becoming landlocked by neighboring jurisdictions. C. Opportunities and approaches for diversifying the City’s tax base. D. Methods to achieve a balanced tax digest through an optimal mix of commercial and residential development. E. Assessment of services and infrastructure. F. Cost analysis of property tax changes. G. Impact on the city to issue bonds. H. Analysis of land use and zoning considerations.”

ANNEXATION: ACT OF GENERAL ASSEMBLY – ARTICLE 1A

“The Georgia General Assembly has the authority to pass local Acts annexing territory to municipal corporations. The above methods are derived from the General Assembly's legislative power to annex. This authority was codified effective July 1, 1996 as Article 1A of Chapter 36, Title 36. Official Code of Georgia Annotated (O.C.G.A.)

A. Local Acts annexing areas comprised of more than 50 percent residential property, by acreage must use this Article. Residential is defined as sub 5 acre lots. Presumably this article need not be followed for annexation of property less than 50 percent residential. O.C.G.A. § 36-36-15.

B. Author of the legislation must:

1. Give notice (cert. mail) of the proposed annexation to the governing authority of the county wherein the property is located,
 2. Within five business days, and
 3. The notice must include a map or other description sufficient to identify the area. O.C.G.A. §§ 36-35-16, 36-36-6.
- C. The county must respond (cert. mail) within five business days of receipt, and inform if any county owned facilities are located in the proposed area to be annexed. O.C.G.A. § 36-36-7.
- D. The legislation may incorporate referendum approval under the terms and conditions specified in local law, and such referendum approval is required if the area to be annexed contains more than 500 people, or more than 3 percent of the municipalities population. The municipality must pay for the referendum. O.C.G.A. § 36-36-16.
- E. There is no contiguity requirement for this method. See, *City of Fort Oglethorpe v. Boger*, 267 Ga. 485, 480 S.E.2d 186 (1997).”

OPPORTUNITY

DISINCORPORATION



Disincorporation of a municipality in DeKalb County involves a city returning to unincorporated county control. In the context of DeKalb’s recent, rapid urbanization – where cities like Brookhaven, Dunwoody, Tucker, and Stonecrest have formed – disincorporation is rare, but the decision to remain or become unincorporated has well-documented, significant impacts based on local studies and resident experiences.

Advantages of Disincorporation (Returning to Unincorporated DeKalb)

- Lower Taxes: Residents in unincorporated DeKalb generally pay lower property taxes compared to those in municipalities, as they do not have city-specific departments such as for police, fire, planning, public works, parks, etc.
- Reduced Regulatory Burdens: Unincorporated DeKalb is often perceived as having less stringent, or less frequently enforced regulations such code enforcement regarding property upkeep (e.g., mailboxes, grass length, exterior renovations, etc).

- **Elimination of City-Specific Fees:** Property owners could be relieved of municipal fees for services like stormwater, which may be lower through the county, or other special fees put in place by the City.
- **Broader Political Representation:** Instead of a mayor and council, residents are represented by the larger DeKalb County Board of Commissioners.

Disadvantages of Disincorporation (Returning to Unincorporated DeKalb)

- **Reduced Service levels:** Unincorporated residents generally receive fewer, less responsive services than city residents. Police response times and other services may be slower.
- **Lack of Local Control (Zoning):** The county government, not local Council or residents, make decisions on land use, rezoning, and development that could lead to increased or unwanted development (e.g., apartment complexes or commercial, high-density projects).
- **Infrastructure Neglect:** Unincorporated DeKalb has a large backlog of deferred maintenance for roads, sidewalks, and parks.
- **Potential for “Unincorporated Island” Status:** If a city disincorporates but is surrounded by other cities, it can create a service-delivery nightmare, often termed an “island” or pocket, which is difficult for the county to manage efficiently.
- **Loss of Community Identity:** The area loses its municipal branding, downtown development authority, and focused economic development efforts.

In summary, disincorporating in DeKalb County is largely a trade-off: lower taxes and fewer restrictions (unincorporated) in exchange for higher taxes, stricter rules, but better services (incorporated).



STRATEGIC PERFORMANCE REPORT

APRIL 2026

Financial Sustainability: dollars and cents



Good day Council Members and Happy April 2026,

I am pleased to share with you the thirteenth 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. A pdf version of the document is attached for higher quality reading and printing.

Last month's SPR posed a key question: What are Pine Lake's options to ensure financial sustainability?

Through the lens of an abbreviated strengths, weaknesses, opportunities and threats analysis, the following options were examined among strengths and opportunities in consideration of long-term financial sustainability and more immediately achieving a structurally balanced budget: (1) property tax (2) municipal annexation, and (3) disincorporation.

This month's key question as applied to those three options: What are the practical dollars and cents of those propositions?

PROPERTY TAX

Historical millage rates for Pine Lake have fluctuated over the past 10 years: (City officials noted during 2024 deliberations that millage rates in previous decades had been as high as 23.00 mills.)

What are the practical dollars and cents of property tax to residential property owners of Pine Lake over the last ten years?

The expanded table below from the March SPR illustrates a 10-year trend of millage rates and percentage annual change, average assessed value of single unit residential properties and percentage annual change, average market value of single unit residential properties, city taxes paid on average assessed value properties per single unit and percent annual change:

Year	Mills	%	Avg. Assessed Value	%	Avg. Market Value	Taxes	%
2016	20.38		\$43,382	---	\$108,455	\$884	---
2017	22.20	9%	\$46,408	7%	\$116,020	\$1,030	16.5%
2018	22.00	(1%)	\$54,443	17%	\$136,108	\$1,198	16%
2019	21.53	(2%)	\$56,216	3%	\$140,540	\$1,210	10%
2020	19.91	(8%)	\$59,642	6%	\$149,105	\$1,187	(2%)
2021	19.32	(3%)	\$69,997	17%	\$174,993	\$1,352	14%
2022	18.42	(5%)	\$79,077	13%	\$197,693	\$1,457	8%
2023	16.48	(11%)	\$102,781	30%	\$256,953	\$1,694	16%
2024	19.40	18%	\$103,251	.5%	\$258,128	\$2,003	18%
2025	19.40	0%	\$106,369	3%	\$265,933	\$2,064	3%

The predominant factor in Pine Lake’s rise in residential property taxes since 2016 has been the increase in residential property values and not the millage rate. The value of residential property in Pine Lake on average over the ten-year period has increased by 145%. Correspondingly, residential property values in unincorporated DeKalb County during the same period have increased by less than 40% based on synthesized internet data.

The net annual change in the millage rate from 2016 through 2025 is a slight reduction of (.33%) while the average annual change in assessed value during this same period is 10.7%.

A general assumption is that communities do not like rising property taxes; however, there is a silver lining in the case of Pine Lake homeowners’ increased taxation over the past 10 years. The increase over the last 10 years isn’t attributable to an increase in the millage rate; rather, it has been a rise in the worth and market value of homes and property. From the data, Pine Lake is a place where others in the market for homes want to be and are willing to pay for it, boosting property values across the community notwithstanding increased property taxes that have been an outcome of inflated property values.

While an increase in property values is generally indicative of an increase in nominal wealth and net worth or equity, it does not automatically equate to increased cash flow or immediately spendable wealth. More so, it is considered “paper wealth” until the property is sold or the equity is accessed through loans.

A structurally imbalanced budget for local governments occurs when recurring, long-term expenditures (salaries, debt, services) exceed projected recurring revenues (taxes, fees), causing a chronic, unsustainable shortfall. Unlike temporary deficits, it is a permanent misalignment where spending grows faster than revenue, often requiring the use of one-time revenue sources such as selling assets or draining reserves to fund ongoing operations.

Pine Lake’s Adopted 2026 Budget used \$191,962 of unassigned fund balance to balance total expenditures of \$1,520, 554. Total expenditures include finite annual debt service payments of \$111,567 that will be paid off within two years: a finance purchase agreement with the Georgia Municipal association for Public Works equipment and a vehicle in the amount of \$34,358 will be paid off in 2027; while issued revenue bonds by the Pine Lake Downtown Development Authority on behalf of the City for various capital improvements in the amount of \$1,023,307 will be paid off in 2028 with annual debt service of \$77,230 until that time.

While the City at this time is not in a state of a perpetually structural imbalanced budget, it risks significantly shrinking its unassigned fund balance of \$606,745 based on 2024 audited figures until debt services are fully paid off in 2028. It faces the challenge and responsibility of funding the recently executed position classification and pay system, as provided for in the City’s Charter.

Each 1 mill increment generates approximately \$50,000 of additional revenue for the City’s General Fund.

A 3 mill increase from the current 19.4 mills to 22.4 mills that I am likely to propose is needed to cover the recurring costs of the implemented position classification and pay plan system of roughly \$150,000. The annual cost to the average valued residential property based on 2025 assessed values is \$319.11.

MUNICIPAL ANNEXATION

Municipal annexation in DeKalb County, Georgia, involves the transfer of land from unincorporated county control to a municipality (such as Pine Lake, Doraville, Decatur, or Brookhaven), resulting in a shift in service provision, tax rates, and zoning control. The primary advantages include improved, localized public services, and potential property value appreciation, while the main costs are higher property taxes and the loss of revenue for the county.

What are the practical dollars and cents in 2026 for considering annexation by Pine Lake?

Previously, I shared summaries of two cities in DeKalb County, Avondale Estates and Clarkston, who have recently traveled down the road of broad annexation to their municipal boundaries.

CASE HISTORY 1: AVONDALE ESTATES

“In October 2016, the City of Avondale Estates requested that the Carl Vinson Institute of Government conduct a study of the fiscal impacts of a possible annexation. This report presents an analysis of how this annexation would affect the city’s finances. More specifically, we studied whether the estimated municipal revenues derived in the study area will be greater or less than the cost to provide levels of service in the study area comparable to that currently received by Avondale Estates residents and businesses. This study should not be viewed as a statement supporting or discouraging annexation; rather it is an information tool for the elected and appointed officials and the citizens of Avondale Estates.”

CASE HISTORY 2: CLARKSTON

In October 2025, the City of Clarkston (“City”) requested proposals from qualified consultants/economists to assist with their annexation feasibility study. “The intent is to evaluate locations adjacent to the City limits for feasibility of annexation. The City seeks a comprehensive analysis to inform strategic planning and future growth.”

Of the two case histories noted above, perhaps the more relevant comparison for Pine Lake due to recency and outreach to potentially partnering cities for consideration by the General Assembly in 2027 is Clarkston.

At its December 2, 2025 meeting, the City of Clarkston City Council approved a resolution awarding a professional service agreement to KB Advisory Group to complete an Annexation Feasibility Study in the amount of \$87,000.

The study will provide the City of Clarkston with clear, data-driven findings that support informed decision-making about annexation and its impact on Clarkston’s long-term fiscal stability, service delivery, and community identity. The scope of work is grounded on three principles: 1. Analytical rigor; 2. Authentic community engagement; and 3. Implementation-ready strategy.

The Clarkston Annexation Feasibility Study will be completed over approximately 20 weeks. This duration allows adequate time for data collection, departmental coordination, fiscal modeling, and review by the City of Clarkston at each milestone.

A fundamental question that must be asked of the Pine Lake community is if annexation of any significant size or population gain is conducive to the unique community culture that has been harnessed and has thrived since its earliest beginnings. Any significant change could challenge its smallness, its closeness, its spirit, its politics, its artistry, its very fabric.

The known factual hurdles to annexation are costs and time to meet consideration as part of the collective cities' effort being coordinated through the DeKalb Municipal Association to be heard as part of the General Assembly 2027 legislative session.

Locally, at this time, the City is challenged by the recent implementation of its first ever position classification and compensation system required by the City's Charter; potential structural imbalance of its budget if tough decisions are deferred; new form of government experiencing growing pains; resignation of long-tenured Mayor, its chief elected official; non-renewal of employment agreement by City Manager, chief executive and administrative officer; potential staff transitions; deteriorated staff morale; community frustration over an infrastructure improvement project; a minimum tenured governance board; all of which and more has contributed to dysfunctionality in the governmental structure.

Therefore, due to the impracticality of time and costs along with the unfortunate circumstances and challenges facing the City during 2026, I do not recommend proceeding with annexation considerations at this time.

DISINCORPORATION



Disincorporation of a municipality in DeKalb County involves a city returning to unincorporated county control. In the context of DeKalb's recent, rapid urbanization – where cities like Brookhaven, Dunwoody, Tucker, and Stonecrest have formed – disincorporation is rare, but the decision to remain or become unincorporated has well-documented, significant impacts based on local studies and resident experiences.

Advantages of Disincorporation (Returning to Unincorporated DeKalb)

- Lower Taxes: Residents in unincorporated Dekalb generally pay lower property taxes compared to those in municipalities, as they do not have city-specific departments such as for police, fire, planning, public works, parks, etc.
- Reduced Regulatory Burdens: Unincorporated Dekalb is often perceived as having less stringent, or less frequently enforced regulations such code enforcement regarding property upkeep (e.g., mailboxes, grass length, exterior renovations, etc).

- Elimination of City-Specific Fees: Property owners could be relieved of municipal fees for services like stormwater, which may be lower through the county, or other special fees put in place by the City.
- Broader Political Representation: Instead of a mayor and council, residents are represented by the larger DeKalb County Board of Commissioners.

Disadvantages of Disincorporation (Returning to Unincorporated DeKalb)

- Reduced Service levels: Unincorporated residents generally receive fewer, less responsive services than city residents. Police response times and other services may be slower.
- Lack of Local Control (Zoning): The county government, not local Council or residents, make decisions on land use, rezoning, and development that could lead to increased or unwanted development (e.g., apartment complexes or commercial, high-density projects).
- Infrastructure Neglect: Unincorporated DeKalb has a large backlog of deferred maintenance for roads, sidewalks, and parks.
- Potential for “Unincorporated Island” Status: If a city disincorporates but is surrounded by other cities, it can create a service-delivery nightmare, often termed an “island” or pocket, which is difficult for the county to manage efficiently.
- Loss of Community Identity: The area loses its municipal branding, downtown development authority, and focused economic development efforts.
-

In summary, disincorporating in DeKalb County is largely a trade-off: lower taxes and fewer restrictions (unincorporated) in exchange for higher taxes, stricter rules, but better services (incorporated).

What are the dollar and cents implications if Pine Lake chose to disincorporate?

The primary cost/savings factor would be property tax aside from other considerations outlined above. For purpose of comparison, let’s use the total 2025 millage rate levied for unincorporated DeKalb County of 43.590 mills as compared to the total millage rate for Pine Lake of 57.182 mills.

If the City ceases all current operations of general government, municipal court, public works, recreation, and public safety, the annual property tax savings differential for the average unit residential property is calculated as follows:

2025 Average Assessed Value (\$106,369) x Pine Lake Property Owner’s Total Millage (.057182)
less 2025 Average Assessed Value (\$106,369) x DeKalb County Unincorporated Property
Owner’s Total Millage (.043590) = \$6,082 less \$4637 = \$1445 in net annual savings.

It is important to note that per the table illustrated on page 2 of this report that the City’s millage rate of 19.4 mills cost the property owner \$2,064 in Pine Lake taxes; however, only a fraction of

these savings (\$1,445) would be yielded in savings if disincorporated as unincorporated DeKalb County owners pay separate millage rate charges for certain services such as for Police in addition to the County's general operations millage; the 2025 millage rate for Police Services provided to unincorporated DeKalb County is 5.965 mills.

I do not recommend disincorporation as a viable option to the quality of services currently enjoyed by neighbors of Pine Lake by its separate governance as a City at what would be an inequivalent fraction of savings.

HISTORICAL BUDGET VARIANCES



In the following email from Council Member Jane Lowers on March 16, 2026, she requested data to assist the City Council in their future budget discussions:

From: Jane Lowers <janelowers@pinelakega.net>

Sent: Monday, March 16, 2026 11:25 AM

To: Governing Authority 2026 <GoverningAuthority2026@pinelakega.net>; Stanley Hawthorne <stanleyhawthorne@pinelakega.net>

Subject: request for information to support discussion of city sustainability

“Mr. Hawthorne --

To follow up on your March 10 presentation on the city's long-term options, I'd like to request that the following information be made available to the council for discussion well in advance of any consideration of 2027 millage rates:

1. Update on current under/overspending vs budget (I believe this is going to be a regular feature of future meetings from the finance team)
2. Itemized options for trimming costs or adjusting revenues (e.g., impact fees) that could be employed to mitigate our shortfall in the current fiscal year and maintained in 2027

3. The cost of assuming services for a larger area via annexation (e.g., the cost of providing police, zoning, etc for X-hundred homes, Walmart, whatever) vs the expected tax revenue. The largest footprint from the existing annexation map would be a good starting point.”

In reverse order of addressing, for information request 3., should the City Council determine that it wants to proceed with a review of annexation scenarios, the prudent course, in my professional opinion, is to undertake a formal study through either a formal open solicitation process or without a formal solicitation process by request of a proposal of study with an expert consultant such as I profiled, respectively, with the Cities of Clarkston and Avondale Estates under the “Municipal Annexation” section of this report. I do not recommend proceeding with annexation considerations at this time based on those previously outlined factors.

For information request 2., as “impact fees” were listed as an example for “adjusting revenues that could be employed to mitigate our shortfall in the current fiscal year and maintained in 2027,” let’s be clear on what are impact fees.



Local government impact fees are one-time charges levied on new development projects to pay for the expansion of public infrastructure such as roads and parks needed to serve new residents. These fees shift the financial burden of growth from existing residents to developers and new homebuyers helping to ensure that infrastructure keeps pace with development. The lack of growth, growth capacity, and restricted utilization of such funds for recurring expenditures make this category of potential revenue as a non-viable option to the premise of the question.

From a revenue perspective, over the coming months as I have previously referenced under the “Property Tax” section of this report, I am likely to recommend an increase in the property tax millage rate to cover the recurring costs of the implemented position classification and pay plan system of roughly \$150,000 and for maintaining a structurally balanced budget.

From an expenditure perspective and “itemized options for trimming costs,” I developed my first originally proposed budget for Pine Lake only a short few months ago. It was a learning experience as I had to become intimately familiar with the dozens of line items and multifarious costs that constitute the operating budget.

I shared my learning with the City Council and community by developing written narrative explaining each of the line items in detail. I am attaching that composition as an exhibit to this

report but the information has also been published in the 2026 Budget Document that is available on the web site, as a hard copy, and via links previously shared in City newsblasts.

Pine Lake's budget is small and without elasticity cushion or budgetary fluff. To illustrate with historical variance of the most recent audited data available, I examined the spending patterns for fiscal years 2023 and 2024:

For the fiscal year that ended December 31, 2023 for General Fund operations, actual expenditures overall of \$1,146,757 exceeded the original budget of \$1,136,345 by \$10,412. 101% of the original budget was expended. A departmental breakdown is as follows: for General Government, \$340,212 or 96% of the original budget was expended; Municipal Court expended \$94,356 or 94% of the original budget; Police expended \$318,812 or 94% of the original budget; Public Works expended \$130,778 or 93% of the original budget; Culture and Recreation expended \$44,576 or 76% of the original budget; capital outlay requirements of \$117,273 resulted in 182% of the original budget being expended; and debt service of \$100,470 was 130% of the original budget.

For the fiscal year that ended December 31, 2024 for General Fund operations, actual expenditures overall of \$1,332,784 exceeded the original budget of \$1,168,367 by \$164,417. 114% of the original budget was expended. A departmental breakdown is as follows: for General Government, \$436,132 or 115% of the original budget was expended; Municipal Court expended \$131,481 or 104% of the original budget; Police expended \$334,517 or 94% of the original budget; Public Works expended \$251,388 or 161% of the original budget; Culture and Recreation expended \$37,200 or 95% of the original budget; and debt service of \$142,066 was 127% of the original budget.



For the current year's budget, 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. In Fiscal Year 2026, the proportion is maintained if not higher with the implementation of

the Position Classification and Pay Plan System. There are no current vacancies and therefore no savings being accrued.

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 since reduced to \$60,000 with a new service provider), code compliance program (\$50,000 since reduced to \$0 for balancing the budget), 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 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. This debt service will be paid off in two more years, fiscal year 2028

**Capital lease principal of \$28,794 and interest of \$5543 for a Leaf Machine aiding Public Works operations. This debt service will be paid off in one more year, fiscal year 2027.

Information request 1. is currently under development within our new enterprise resource system. The City's new Finance Director, Stephen Mayer, will provide an update at the April 14 Work Session on progress within the context of multiple priorities that challenge his limited time given the part-time service afforded for underdeveloped financial operations, as provided by contractual agreement.



STRATEGIC PERFORMANCE REPORT

MAY 2026



Good day Council Members and Happy May 2026 Pine Lake Neighbors,

I am pleased to share with you the fourteenth 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 discussions; and accented with images and illustrations for more relatable reading. A pdf version of the document is attached for higher quality reading and printing.

With the 2026 season upon us, much of this month's report is dedicated to understanding the property tax process and calculations that will lead to among the most important policy decisions of the year by the Pine Lake City Council. It will certainly offer a more fully rounded perspective to last month's review of property tax as a viable option to ensure the continuing financial sustainability of Pine Lake as a full-service municipality.

PROPERTY TAX DIGEST

The 2026 property tax digest process in DeKalb County is a multi-step cycle managed by the Property Appraisal Department and the Tax Commissioner's Office. It follows a strict timeline governed by state law to determine the fair market value of all property as of January 1 each year.

On April 24, 2026, the Tax Commissioner's Office held a 2026 Digest Seminar with DeKalb County's local government representatives to review the process and schedule. They highlighted recently approved legislative bills that could affect property tax administration. SB 566 (signed by Governor) removes the estimated roll-back in all forms and opt out messaging from tax bills.

SB 33 (not yet signed by Governor) allows local governments to adopt via referendum a new 1% Local Homestead Option Sales Tax (LHOST) for homestead tax relief as it also repeals the ability of local governments (such as Pine Lake elected last year) to opt out of the state-based assessment freeze provided by last year's HB 581.



The 2026 Digest Calendar lists April 30 as approval date of 2026 real estate values by the County's Board of Assessors. On May 5, DeKalb County's Office of the Tax Commissioner released the early 2026 preliminary tax digest; an updated digest will be provided on May 15. For Pine Lake, while commercial real and personal property values increased by 19%, residential property valuation declined by 6% representing an overall property valuation decline of 2.5%.

In accordance with the Official Code of Georgia Annotated (OCGA), Pine Lake's digest requirements include calculation of rollback rate, requirements if millage exceeds the rollback rate, other rules and regulations, advertisements of five year history of levy, advertising for public hearings, press release, and holding of public hearings.

For 2025, Pine Lake's overall real estate valuation increased by 5.48%. Based on the millage rate of 19.40 mills adopted in 2024, the mill rate equivalent to generate the same amount of revenue as the previous year was 18.653 mills, also known as the rollback rate.

For 2026, based on the early preliminary tax digest reduction in value by 2.5%, the millage rate necessary to generate the same amount of tax levy as in 2025 would require a millage rate increase to 19.883 mills (early 2026 rollback rate).

At the May 12, 2026 Regular City Council Meeting, Administration will recommend a tax millage rate that will be higher than the current millage rate of 19.4 mills. By resolution, the City Council will need to adopt a tentative millage rate that can be lowered but cannot exceed the tentative rate upon adoption of a final millage rate by July 1, 2026.

Based on the assumptions of the previous paragraph and within the authorizing resolution, the City Council will approve a series of public hearings (minimum of three) that meet strict scheduling dates and times as well as notice and advertising requirements.

On May 29, the annual notice of assessment will be mailed to property owners. Property owners have 45 days from the notice's mailing date to challenge the valuation.

Important deadlines include final millage rate adoption by July 1, 2026 and resolution for special assessment rate changes (stormwater rates, as may be applicable to Pine Lake) also by July 1, 2026.

CALCULATOR: UNDERSTANDING PROPERTY TAXES

Property Taxes by State and County, 2025

March 4, 2025 By: Andrey Yushkov



Property taxes are the primary tool for financing local governments. In fiscal year 2022, property taxes comprised 27.4 percent of total state and local tax collections in the United States, more than any other source of tax revenue, despite being levied almost exclusively at the local (not state) level. Local governments rely heavily on property taxes to fund schools, roads, police departments, fire and emergency medical services, and other services associated with residency and property ownership. Property taxes accounted for 70.2 percent of local tax collections in fiscal year 2022.

While no taxpayers in high-tax jurisdictions will be celebrating their yearly payments, property taxes are largely rooted in the benefit principle of taxation: the people paying the property tax bills are most often the ones benefiting from the services (think about K-12 education, local surface roads, police and fire service, and parks). As Joan Youngman argues, a well-designed property tax, despite being the target of frequent political attacks, can be considered a good tax since it is usually transparent, simple, and stable, satisfying most of the principles of sound tax policy. Property taxes also tend to be more economically efficient than alternative sources of tax revenue.

Higher median payments tend to be concentrated in urban areas. Median property taxes paid in Manhattan (New York County), San Francisco, Chicago (Cook County), and Miami (Miami-Dade County) are two to three times higher than their state's average. This is partially explained by the prevalence of above-average home prices in urban centers. Because property taxes are assessed as

a percentage of home values, it follows that higher property taxes are paid in places with higher housing prices. However, because millages—the amount of tax per thousand dollars of value—can be adjusted to generate the necessary revenue from a given property [tax base](#), the higher payments also reflect an overall higher cost of government—and commensurately higher taxes—in these areas.

Because the dollar value of property tax bills often fluctuates with housing prices, it can be difficult to use this measure to make comparisons between states. Further complicating matters, rates don't mean the same thing from state to state, or even county to county, because the millage is often imposed only on a percentage of actual property value, as is discussed below. However, one way to compare is to look at effective tax rates on owner-occupied housing—the average amount of residential property taxes actually paid, expressed as a percentage of home value. In calendar year 2023 (the most recent data available), New Jersey had the highest effective rate on owner-occupied property at 2.23 percent, followed by Illinois (2.07 percent) and Connecticut (1.92 percent). Hawaii was at the other end of the spectrum with the lowest effective rate of 0.27 percent, followed closely by Alabama (0.38 percent), [Nevada](#) (0.49 percent), [Colorado](#) (0.49 percent), and [South Carolina](#) (0.51 percent).

Georgia Property Tax Calculator



In general, property taxes in Georgia are relatively low. The median real estate tax payment in Georgia is \$2,048 per year, about \$1,000 less than the national average. The average effective property tax rate in Georgia is 0.83%.

How Your Property Taxes Compare Based on an Assessed Home Value of \$500,000

DeKalb County	\$4,745	0.949% of Assessed Home Value
Georgia	\$4,165	0.833% of Assessed Home Value
National	\$4,495	0.899% of Assessed Home Value

The amount of property taxes you pay in Georgia depends on the assessed value of your home, which is based on (but not equal to) your home's market value. To determine assessed value, assessors in each county first appraise every home in the county in order to figure out the market value of each piece of real estate.

They typically do this through mass appraisals that determine the market value of a large number of homes based on factors such as property type and neighborhood. Once they determine the market value, they then apply the Georgia assessment ratio. Nearly every county and city in Georgia uses an assessment ratio of 40%. That means that if your home's market value is \$100,000, the assessed value is \$40,000.

A small number of cities in Georgia use assessment ratios other than 40%, including Decatur, where the assessment ratio is 50%.

Property tax rates in Georgia can be described in mills, which are equal to \$1 of taxes for every \$1,000 in assessed value. In most counties, taxes for schools are the largest source of property taxes. They are typically between 15 and 20 mills.

Because millage rates apply to assessed value, which varies depending on the assessment ratio and the local exemptions offered, it can be difficult to compare millage rates between two locations. For an apples-to-apples comparison, it's useful to look at effective property tax rates. These are the median property taxes paid as a percentage of median home value. They give a good idea as to how much a new homeowner can expect to pay in property taxes.

Fulton County

Home to most of the city of Atlanta and some other cities like Sandy Springs, Fulton County is the most populous county in Georgia. Homeowners in Fulton County pay the highest property taxes in dollar terms, with the median property tax payment equaling \$3,631 per year. On the other hand, property tax rates in Fulton County are not especially high. The average effective tax rate is 0.91%, lower than the national average.

Gwinnett County

Located northeast of Atlanta is Gwinnett County. The county's effective property tax rate is 1.02%, which comes in above both state and national averages.

Many homeowners in Gwinnett County may be able to reduce their property taxes by claiming property tax exemptions. For example, the homestead exemption is available on owner-occupied primary residences. It reduces the assessed value of a home by \$10,000 for county taxes, \$4,000 for school taxes and \$7,000 for recreation taxes.

DeKalb County

DeKalb County contains about 10% of Atlanta's real estate, along with the city of Decatur. The typical homeowner in DeKalb County pays \$2,856 annually in property taxes, which is higher

than the \$2,048 state average, but is still well below what homeowners pay in neighboring Fulton County.

Cobb County

With a population of around 750,000, Cobb County is one of the largest counties in Georgia. Property tax rates in Cobb County rank among the lowest in the state. The effective property tax rate is just 0.69%, well below the state average of 0.83%. At that rate, a homeowner whose home has a market value of \$100,000 would pay just \$690 annually in property taxes.

Clayton County

Clayton County is a mostly suburban area that sits south of the city of Atlanta. The median home value in Clayton County is \$167,200, significantly lower than the median values in other Atlanta-area counties like Fulton and DeKalb. That means property tax payments are also generally lower, though. In fact, the county has a median annual payment of just \$1,523. However, effective tax rates in Clayton County don't follow the same pattern, as they currently stand at 0.91%.

Henry County

Henry County is part of the Atlanta metropolitan area and has a population of more than 250,000 residents. The average effective property tax rate in Henry County is 0.98%, higher than most Georgia counties.

Georgia Department of Revenue: Property Tax Millage Rates



The tax rate, or millage, in each county is set annually by the board of county commissioners, or other governing authority of the taxing jurisdiction, and by the Board of Education. A tax rate of one mill represents a tax liability of one dollar per \$1,000 of assessed value. The average county and municipal millage rate is 30 mills.

The State millage rate on all real and personal property has been phased out. In 2015 the State millage rate was .05. On January 1, 2016, there was no State levy for ad valorem taxation.

Municipalities also assess property taxes based upon county-assessed values and rates established by the municipal governing authority.

How to Figure Tax: The assessed value (40 percent of the fair market value) of a house that is worth \$100,000 is \$40,000. In a county where the millage rate is 25 mills the property tax on that house would be \$1,000; \$25 for every \$1,000 of assessed value or \$25 multiplied by 40 is \$1,000.

The Georgia County Ad Valorem Tax Digest Millage Rates have the actual millage rates for each taxing jurisdiction:

<https://dor.georgia.gov/document/document/2023-georgia-county-ad-valorem-tax-digest-millage-rates/download>

City of Pine Lake, Georgia: 2025 Property Tax Millage Rates

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 2025 are as follows:

- City of Pine Lake: 19.400 mills
- DeKalb County Government: 15.002 mills
- DeKalb County School District: 22.780 mills

This results in a total combined millage rate of 57.182 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.

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)



COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council
FROM: Stanley D Hawthorne, City Manager *Stanley Hawthorne*
DATE: May 26, 2026
TITLE: PLAIN Memorandum of Understanding (MOU)

RECOMMENDATION

Approve resolution authorizing the MOU between the City and PLAIN.

BACKGROUND

PLAIN is a resident-managed 501(c)(3) focused on community engagement and support, facilitating recycling events, the ongoing “little pantry” food donation program, and other neighbor-driven initiatives.

On an annual basis, the Pine Lake Municipal Government (*City of Pine Lake*) adopts a memorandum of understanding (MOU) with PLAIN for the purpose of establishing agreement over use of publicly-owned facilities and lands, as well as outlining regular and seasonal initiatives, events, and programs facilitated by PLAIN.

RESOURCE IMPACT

Under the new agreement, PLAIN has absorbed another resident committee, the *Stewards of Environmental Education and Design* (SEED). The City of Pine Lake appropriates \$500 annually (100.1100.0000.531107) for program expenses undertaken by SEED.

ATTACHMENTS

Resolution R-2026-29
City of Pine Lake/PLAIN MOU

A RESOLUTION APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE A MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF PINE LAKE AND PINE LAKE ASSOCIATION OF INVOLVED NEIGHBORS (“PLAIN”), FOR THE PERFORMANCE OF SERVICES, AND SCHEDULING AUTHORITY OVER CERTAIN CITY PROPERTIES, AND PERMITTED USE OF OTHER CITY PROPERTY FOR COMMUNITY ENGAGEMENT AND SAVINGS TO THE CITY OF PINE LAKE

WHEREAS, the City of Pine Lake (“Pine Lake”) is a Georgia Municipal Corporation, authorized and existing under the laws of the State of Georgia, and

WHEREAS, Pine Lake Association of Involved Neighbors (“PLAIN”) is a non-profit corporation organized and existing under the laws of the State of Georgia and exempt from taxes pursuant to Section 501(c)(3) of the Internal Revenue Code of the United States, and

WHEREAS, Pine Lake and PLAIN (collectively “the Parties”) have negotiated a memorandum of understanding by which PLAIN provides certain services and Pine Lake makes various properties and infrastructure available at no charge in exchange for those services and access to city real property for other services and community engagement, and

WHEREAS, the Governing Authority expressly finds and recognizes that PLAIN provides an important community service for the Citizens and Residents of the City and further that the work and benefits of PLAIN supply important services and performance to Pine Lake which cannot be translated into dollar benefits.

NOW THEREFORE, the Governing Authority of the City of Pine Lake, in an open and public meeting, approves the Memorandum of Understanding (“MOU”) with PLAIN and authorize the Mayor to sign the MOU with PLAIN, attached to this Resolution as Exhibit A, and to execute and sign any other document which is necessary to give effect to this Resolution,

ADOPTED by the Mayor and Council of the City of Pine Lake, this 26th day of May, 2026.

JEFF GOLDBERG
Mayor pro tem

ATTEST:

APPROVED AS TO FORM:

NED DAGENHARD
City Clerk

CHRISTOPHER D. BALCH
City Attorney

MEMORANDUM OF UNDERSTANDING

This constitutes a Memorandum of Understanding (MOU) between the City of Pine Lake, Georgia, a municipal corporation of the State of Georgia (the “City”) and Pine Lake Association of Involved Neighbors, LLC, a domestic nonprofit corporation (“PLAIN”) to utilize the public facilities of the City to organize and operate community events, programs, and projects to support the continuing vitality of the Pine Lake community and engage the Pine Lake community with the surrounding unincorporated areas of Dekalb County. PLAIN operates as the parent organization of Stewards of Environmental Education and Design (“SEED”), who promotes long-term environmental sustainability through community engagement of ecologically-driven events. Henceforth, all references to PLAIN include its division of SEED. The Parties agree and understand that

1. SEED was formally a City sponsored or created committee that went defunct at some time in the past;
2. SEED is no longer an arm, committee, or instrument of the City of Pine Lake;
3. PLAIN accepts and undertakes all responsibility and responsibility for SEED and ensuring that all SEED activities are scheduled with the City and comply with this Agreement.

Each of the parties agrees that the following mutual promises, terms and conditions provide adequate consideration to support this agreement:

The City of Pine Lake will:

- MAKE the Beach House, the Club House, and other public facilities available as permitted by rental schedule at no cost for each SINGLE DAY community event of six (6) hours or less agreed to by the City. All other use of such facilities shall be in accordance with the terms and conditions of the City’s Property/Business Owners Rental Agreement for the Beach House and/or Club House and the City’s Permit for Outdoor Festivals and/or Public Lands and Buildings.
- ALLOW PLAIN’s use of the Beach House and Club House on Sunday evenings (5:00 - 9:00 PM) and Monday through Friday (8:00 AM - 9:00 PM), unless otherwise booked by the City. Such use shall be for events, classes, and club meetings that are open to the community and free of charge (donations may be accepted but not required, and organizers may charge for the cost of materials, if applicable). PLAIN will manage the reservation process for both Sunday evenings and Monday - Friday using a Google Forms App through which the City will have visibility and notification of bookings ([Click here](#) to see PLAIN calendar and link to Google reservation form). Only Pine Lake Residents may book a facility through PLAIN. Each user shall be individually responsible for all damages and clean up performed by the City following an allowed use of the premises and PLAIN will make clear to the registered user the City’s expectations of clean up and responsibility for damages before allowing use of the premises. PLAIN agrees to place a \$100 standing deposit with the City, to cover cleaning or damage repairs that may be required. If that amount is not sufficient to repair or clean up after an

event registered by PLAIN, PLAIN will pay all costs associated with such clean up or repair if not covered by the leasing party.

- ALLOW PLAIN's use of the "Food Pantry Storage," adjacent to the Club House located at 470 Clubhouse Dr, Pine Lake, GA or other suitable location to collect and store food to be distributed to Pine Lake and other community residents.
- ALLOW PLAIN's use of the Beach House or Club House for its monthly meeting at 7:00 PM, usually on the third Thursday of each month.
- ALLOW additional space within the locked storage area at the Beach House, after tables and chairs are stored, to be used to store PLAIN food and supplies. No PLAIN food and supplies are to be stored in any other area of any public facility used by PLAIN.
- Allow installation of up to ten (10) signs, provided by PLAIN, in the right of way or otherwise on City property along City streets before each community event agreed to by the City.
- PROVIDE funding for food used for a holiday picnic organized and operated by PLAIN as set forth and limited by the City's annual budget.
- MAINTAIN its facilities and amenities in good working order to ensure the safety of residents and guests, and provide notice of facilities or amenities that should not be used where defects are not apparent.
- ASSIGN a Council liaison to act as a conduit for questions and information between PLAIN and the CITY. Appointment of the Council liaison will be made by the mayor and confirmed by the Council.
- ACCEPT, MANAGE, and REPORT rental fees for all reservations for use of any City owned premises or property.

PLAIN will:

- ORGANIZE, OPERATE, and/or SPONSOR community events throughout the calendar year. The City expects PLAIN to provide at least six (6) monthly events. Additional community events, such as picnics to commemorate Memorial Day or Independence Day, and holiday celebrations at the end of and beginning of each year, will be considered based on community interest and support. Other topical community meetings or gatherings sponsored or supported by PLAIN will be planned based on interests and needs of the community. PLAIN may provide a "Candidate Forum" or event for any contested election for City of Pine Lake Mayor and/or City Council and a forum or forums for both sides to present and discuss any referenda to be voted on by electors within the City of Pine Lake; PLAIN may provide a "Meet and Greet" for uncontested elections of Mayor and/or City Council; and PLAIN may provide a "Meet and Greet" for Mayor-identified City Manager candidates prior to Council approval. A list of City currently agreed upon events to be organized, operated, and/or sponsored by PLAIN will be attached as EXHIBIT A. Any additional events may be jointly planned subject to facility availability.
- For any event not listed in Exhibit A that PLAIN or its subsidiaries wish to sponsor, hold, or manage, that involve entry into City owned property, premises, or other asset, PLAIN will provide the City not less than 30 days' notice of the proposed event, the date, time,

purpose, and location of the event, apply for and obtain any required permits for the event, the liability waiver form it intends to use as part of the event (which will be required of all participants for any event involving athletic events, entry into any waterway of the City, or any other event involving physical exertion), the person or persons associated with PLAIN leadership or who have been delegated by PLAIN leadership who will manage, control or be responsible for the event for PLAIN, identify any City staff needs for the event, and reimburse the City for the regular time cost of any staff involvement for events outside of ordinary business hours.

- MAY ORGANIZE and OPERATE a food pantry and community outreach for the Pine Lake community, utilizing the kiosk in front of the "old City Hall" as a base of operation.
- APPROPRIATELY SPEND collected donations and grants solicited for the improvement of City facilities/properties, only with prior approval of Council for any improvements proposed to be made.
- INSTALL and MAINTAIN wayfinding stations, kiosks, and signs that serve to communicate with residents and visitors about the culture and/or history of Pine Lake, only with input and approval from the City Council regarding location, design, and guidelines for use. The kiosks will be treated as a limited purpose public forum for purposes of the use or posting of public information or communications.
- MANAGE use of the Beach House and Club House for on Sunday evenings (5:00 - 9:00 PM) and Monday through Friday (8:00 AM - 9:00 PM), unless otherwise booked by the City. Such use shall be for events, classes, and club meetings that are open to the community and free of charge (donations may be accepted but not required, and organizers may charge for the cost of materials, if applicable). PLAIN will manage the reservation process for both Sunday evenings and Monday - Friday using a Google Forms App through which the City will have visibility and notification of bookings ([Click here](#) to see PLAIN calendar and link to Google reservation form). PLAIN agrees to place a \$100 standing deposit with the City, to cover cleaning or damage repairs that may be required.
- COMPLY with all ordinances and rules of the City of Pine Lake, including but not limited to the City's sign ordinance, and all applicable state laws.
- MAINTAIN PLAIN storage in the locked storage area of the Beach House in a safe, sanitary, and neat manner.
- COLLECT and BAG all trash and recycling at community events operated or organized by PLAIN during and after such events to ensure no overflow of trash from trash containers. Deposit bagged trash into green containers outside each venue and collect un-bagged recycling in blue containers outside.
- INDEMNIFY and HOLD HARMLESS the City and all of its agents, officers, and employees from any and all liability, claims, demands, actions and causes of action whatsoever arising out of or related to any loss, damage or injury, including death and including injury to real or personal property, that may be sustained by any person while participating in any aspect of any event organized or operated by PLAIN and that results from an act or omission of PLAIN or any agent, officer, employee or contractor of PLAIN, regardless of whether such liability arises in tort, contract, strict liability or otherwise, to the fullest extent allowed by law.

- MAINTAIN insurance sufficient to cover any claims or liabilities arising from any aspect of any event organized and operated by PLAIN including the indemnity and hold harmless provision above, with limits of not less than \$600,000 per occurrence. Upon request, PLAIN shall provide to the City evidence of insurance including any insurance policy covering PLAIN and naming the City as an additional insured.
- PROVIDE to the City, by March 31 of the following year an annual report specifying the events, programs, and projects operated or organized by PLAIN during the preceding calendar year.

If PLAIN proposes an event, program or project requesting or requiring in kind or financial support from the City beyond the scope of this MOU, it shall prepare an event, program or project-based agreement for the City's consideration. The City makes no assurance that such agreement will be approved by the City.

A joint meeting of the City Council and PLAIN will be held on an annual basis at a time and place agreeable to each party, if desired by both parties to this MOU.

Nothing in this MOU or any addenda hereto shall create any property interest for PLAIN in any City property of facility.

It is contemplated by the City and PLAIN that this MOU may be amended from time to time to address other types of events, programs, and projects which may be desired by the City and PLAIN.

Unless otherwise agreed by the parties in writing, either party may terminate this agreement at any time by providing written notice, electronically or by hard copy to the other party 90 days in advance of the proposed termination date. Notice shall be sent to each party at the addresses below.

To the CITY: Stanley Hawthorne, City Manager
City of Pine Lake
P.O. Box 1325
425 Allgood Road
Pine Lake, GA 30072

To PLAIN: Timothy McLeod, President
Pine Lake Association of Involved Neighbors, LLC
P.O. Box 44
Pine Lake, GA 30072-0044

For the City of Pine Lake

JEFF GOLDBERG

Mayor pro tem

ATTEST:

APPROVED AS TO FORM:

NED DAGENHARD
Assistant City Clerk

CHRISTOPHER D. BALCH
City Attorney

For Pine Lake Association of Involved Neighbors,
Inc.

Tim McLeod
President 2026

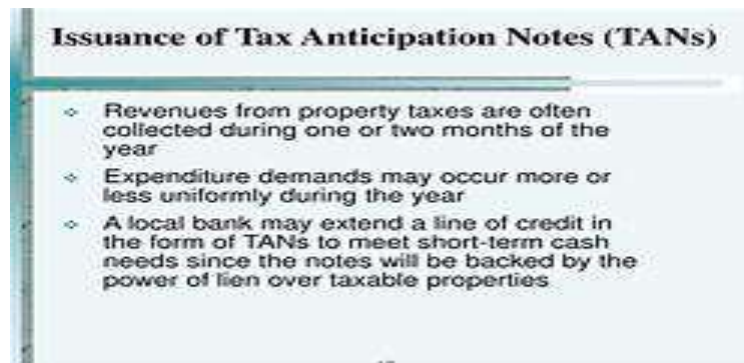
FINANCE

Stephen Mayer, Finance Director

Tax Anticipation Notes (TANs)



Tax Anticipation Notes (TANs) are short-term financing instruments commonly used by Georgia local governments to address temporary timing differences between operational expenditures and the collection of property tax revenues. TANs are considered a standard cash flow management tool and are not intended to finance long-term deficits or ongoing structural budget imbalances.



Local governments may utilize TANs to maintain continuity of operations and meet essential obligations until anticipated revenues are received later in the fiscal year. TANs are typically repaid from property tax collections and generally mature within the same fiscal year in which they are issued.

Common Uses of TANs

- Payroll and employee benefits
- Public safety and operational expenditures
- Vendor and contractual obligations
- Utility and insurance payments

- Temporary cash flow stabilization
- Preservation of working capital reserves

Typical TAN Issuance Process

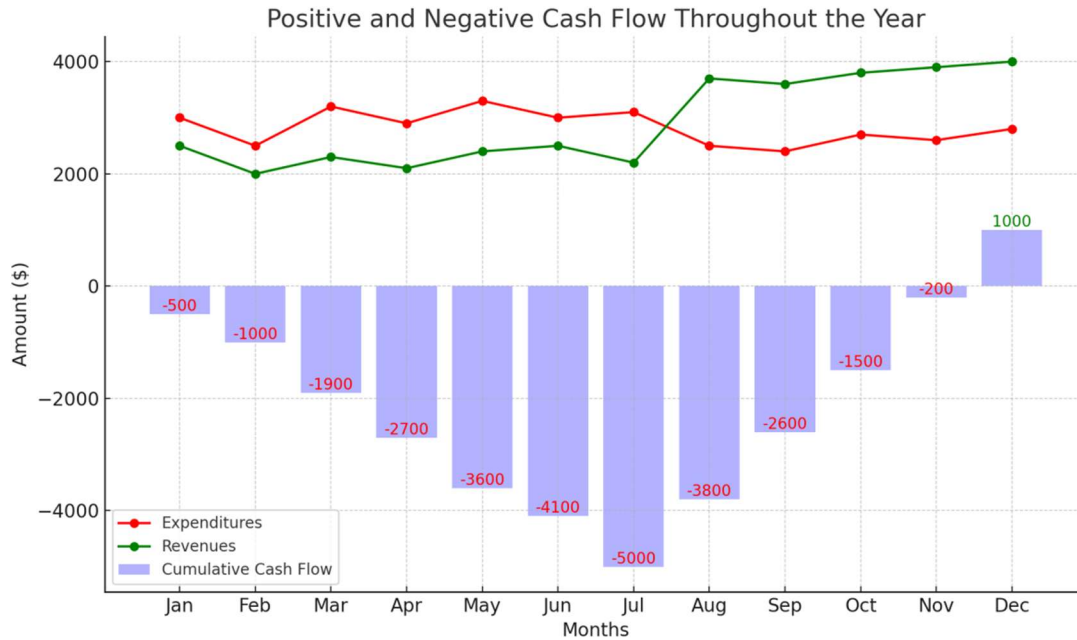
- Cash flow analysis and revenue forecasting
- Determination of short-term borrowing needs
- Governing authority approval
- Coordination with financial advisors and bond counsel
- Issuance and repayment planning

Cash Flow and Borrowing Needs

76% of budgeted General Fund revenue for Pine Lake is collected in the final four months of the fiscal year. These revenues include your property taxes, sanitation fee/plot tax, and insurance premium tax. This leaves only 24% of all other General Fund revenues to cover the City's ongoing cash needs for employee pay and benefits, vendor services, supplies, and other costs. These revenue sources include licenses and permits (e.g. building permits), charges for services (building rentals), municipal court fines, and miscellaneous revenue (e.g. proceeds from surplus property sales) and are collected a little more evenly throughout the year.

When comparing revenues and expenditures for the General Fund for the months of May through August for Fiscal Year 2024 and Fiscal Year 2025, the average monthly negative cash flow was \$89,014 and \$133,696 respectively. That's \$356,056 and \$534,784 of negative cash flow across four months. This isn't necessarily an issue if sufficient revenue is collected in the prior year with the intention of covering these periods.

However, when expenditures are more than revenues in total, that causes cash reserves to decrease with time, and leads to insufficient cash needed to fund the City's operations. This is the current situation for Pine Lake. We will not have enough cash in our General Fund to finance operations through September of this year, which is about the time revenues start to outpace expenditures. Staff will be requesting at the May 26 Regular Meeting for Council's approval of a Tax Anticipation Note to cover this gap in funding. The amount, terms, and issuance costs of the note will be presented at that time.



It's important to emphasize that TANs are commonplace in Georgia local government, in DeKalb County and elsewhere. Many municipalities rely on property taxes to fund most of their General Fund operations, and given the common process of annual billings, this can lead to the cash flow deficits described above. Some municipalities also use TANs to preserve their working capital reserves also mentioned above. That's usually an extra precaution that allows a City to respond if emergency spending is needed. So, even though Pine Lake needs a TAN for 2026, this does not mean it will be an annual requirement. As discussed a few times now between City Council and City Manager, options do exist for Pine Lake to improve upon its financial position in both the short and long term.

A RESOLUTION AUTHORIZING THE SOLICITATION AND EXECUTION OF A TAX ANTICIPATION NOTE FOR THE CITY OF PINE LAKE IN AN AMOUNT NOT TO EXCEED \$500,000 AND AT AN INTEREST RATE NOT TO EXCEED 5% PER YEAR, AND FOR OTHER PURPOSES

- WHEREAS, the City of Pine Lake is a duly incorporated and legally existing Georgia Municipal Corporation authorized by its Charter to borrow funds in all means, mechanisms, and terms authorized by Georgia law; and
- WHEREAS, In December 2025, the City Council passed a resolution adopting a budget for fiscal year 2026; and
- WHEREAS, That budget provided authorization for spending for the services and projects deemed necessary by the Council at the time; and
- WHEREAS, The City of Pine Lake receives most of its funds from property taxes in the fall of each fiscal year, and
- WHEREAS, The City of Pine Lake finds that additional short-term funding is required to meet current obligations until revenues are received at the end of 2026; and
- WHEREAS, the City of Pine Lake expressly finds that a Tax Anticipation Note (TAN) is a legally authorized short-term funding mechanism, expressly authorized by Georgia law, allowing municipal corporations to fund their operations over a single tax year and payable from tax receipts distributed by the DeKalb Tax Commissioner before the end of the calendar year; and
- WHEREAS, This Resolution will authorize the Administration to obtain a legally authorized Tax Anticipation Note, which is a short-term funding mechanism expressly authorized by Georgia law;

NOW THEREFORE, BE IT RESOLVED by the governing authority of the City of Pine Lake, Georgia, that the City is authorized to obtain a Tax Anticipation Note in a principal amount of not more than \$500,000 at an interest rate not to exceed 5% per year due and payable in full by December 31, 2026;

BE IT FURTHER RESOLVED, that the Mayor pro tem is authorized to execute any and all documents necessary to give effect to this Resolution; and

BE IT FURTHER RESOLVED that the City Council expressly authorizes the retention and compensation for a Financial Advisor and Bond Counsel, if required. Compensation for Issuer's Counsel and the Financial Advisor shall not exceed .5% of the principal amount of the Note amount and Bond Counsel compensation shall not exceed 1% of the principal amount of the Note;

BE IT FURTHER RESOLVED, that the City Clerk, in consultation with the City Attorney, is authorized and directed to correct any scrivener’s errors in the document to give full force and effect to the Council’s intent in this Resolution.

ADOPTED by the Council of the City of Pine Lake, this 26th day of May, 2026.

JEFF GOLDBERG
Mayor pro tem

ATTEST:

APPROVED AS TO FORM:

NED DAGENHARD
City Clerk

CHRISTOPHER D. BALCH
City Attorney



COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council

FROM: Stanley D Hawthorne, City Manager *Stanley Hawthorne*

DATE: May 26, 2026

TITLE: Notification of Intent: DeKalb County Cooperation Agreement

RECOMMENDATION

Approve resolution executing the Cooperation Agreement Notification of Intent with DeKalb County to renew the Agreement for three years at the end of the current qualification period.

BACKGROUND

DeKalb County is in the process of re-qualifying for entitlement status as an Urban County Community Development Block Grant (CDBG) and Home Investment Partnership Grant (HOME) participant for fiscal years 2027-2029. The City of Pine Lake is being invited to be a participant for fiscal years (FYs) 2027-2029.

The City's current agreement with DeKalb County has no specified end date but the federal Department of Housing and Urban Development (HUD) requires that each municipality executes a Cooperation Agreement Notification of Intent with the County to indicate their intent to renew or cancel the agreement at the end of the current qualification period.

Under the terms of the agreement, DeKalb County has final responsibility for selecting activities and annually filing CDBG and HOME grant applications with HUD. The City also waives its individual entitlement to CDBG and HOME funds. Additionally, the City of Pine Lake will not be eligible to apply for grants under the Small Cities, State CDBG programs or enter into a consortium agreement with any other local entity for funding for the duration of the agreement.

RESOURCE IMPACT

Costs are nominal for filing the notification of intent.

ATTACHMENTS

Resolution
Notification Letter from the County
Notification of Intent

A RESOLUTION OF THE GOVERNING AUTHORITY OF THE CITY OF PINE LAKE TO DECLARE ITS INTENT TO PARTICIPATE IN THE COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM ADMINISTERED AND MANAGED BY DEKALB COUNTY FROM THE UNITED STATES DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

- WHEREAS, The United States Department of Housing and Urban Development (HUD) releases funding for local governments on an annual basis as appropriated by the United States Congress, for the purpose of funding local investment in infrastructure, affordable housing, and other programs known as Community Development Block Grants (CDBG); and
- WHEREAS, DeKalb County is in the process of qualifying as an Urban County Community recipient of CDBG funds for the fiscal years 2027 to 2029 funding cycle; and
- WHEREAS, Pine Lake has been a participant with DeKalb County in CDBG funding for many years; and
- WHEREAS, HUD regulations require a declaration of a local government's intent to participate with another government agency for each fiscal funding cycle; and
- WHEREAS, The Benefits to Pine Lake in participating with DeKalb County in the CDBG program are removal of administrative overhead for grant management and accounting, individual program applications and project designation, and other labor intensive and expensive obligations; and
- WHEREAS, The Cost to Pine Lake of participating as a sub-recipient with DeKalb County are primarily limited to delegating to the County the authority to select appropriate proposed projects for CDBG funding under HUD Guidelines and Regulations; and
- WHEREAS, The Governing Authority of the City of Pine Lake expressly finds that the benefits to Pine Lake to participating as a sub-recipient of the County is in the City's best interests;

NOW THEREFORE BE IT RESOLVED by the Governing Authority of the City of Pine Lake in an open and public meeting hereby declares its intent to participate with DeKalb County as a program recipient of CDBG funds and program benefits, to waive its rights to apply on its own behalf and under its own authority for funds under the CDBG or HOME programs, and to waive its rights or authority to participate in Small Cities, State CDBG Programs, or enter into a consortium with any other local entity to seek funding under the CDBG program for the duration of the Agreement with DeKalb County;

BE IT FURTHER RESOLVED, that the Mayor pro tem is expressly authorized to sign or execute any agreement or document necessary to give full effect to the Governing Authority's intent as expressed in this resolution; and

BE IT FURTHER RESOLVED, that the City Clerk, in consultation with the City Attorney, is authorized and directed to correct any scrivener's errors in the document to give full force and effect to the Council's intent in this Resolution.

ADOPTED by the Council of the City of Pine Lake, this 26th day of May, 2026.

JEFF GOLDBERG
Mayor pro tem

ATTEST:

APPROVED AS TO FORM:

NED DAGENHARD
City Clerk

CHRISTOPHER D. BALCH
City Attorney



Chief Executive Officer
Lorraine Cochran-Johnson

May 1, 2026

The Honorable Brandy Hall
Mayor, City of Pine Lake
P.O. Box 1325
Pine Lake, GA 30072

Dear Mayor Hall:

DeKalb County is in the process of re-qualifying for entitlement status as an Urban County Community Development Block Grant and Home Investment Partnership Grant participant for fiscal years 2027-2029, in accordance with the provisions of Title I, Section 102 (2) (6)(A) of the Housing and Community Development Act for 1974 and the amendments thereto. The City of Pine Lake is invited to renew its status as a participant for FY 2027-2029.

The City's current Cooperation Agreement with DeKalb County has no specified end date, and your Agreement will automatically be renewed for three years. However, HUD requires that each municipality execute the attached Cooperation Agreement Notification of Intent with the County to indicate their intent to automatically renew or cancel the Agreement at the end of the current qualification period.

Please return the Cooperation Agreement Notification of Intent via email with your electronic signature to DeKalb County Community Development Department no later than Friday, May 29, 2026 to the attention of Grants & Administrative Manager, Byron Campbell at bkcampbell@dekalbcountyga.gov.

Upon signing the Cooperation Agreement Notification of Intent, DeKalb County will continue to provide your City with proper consideration to your request of essential community development needs and proposed activities. The County will have the final responsibility for selecting activities and annually filing CDBG and HOME grant applications with HUD.

However, your City will waive its individual entitlement to CDBG and HOME funds. Additionally, the City of Pine Lake will not be eligible to apply for grants under the Small Cities, State CDBG programs or enter into a consortium agreement with any other local entity for funding for the duration of the Agreement.

We welcome your continued participation and look forward to hearing from you. If you have any questions, please contact Allen Mitchell, Director of Community Development, at (404) 969-9921.

Sincerely,

Lorraine Cochran-Johnson
Chief Executive Officer
DeKalb County Government

Attachment

cc: Allen Mitchell, Director of Community Development Department

Board of Commissioners

District 1
Robert Patrick

District 2
Michelle Long Spears

District 3
Nicole Massiah

District 4
Chakira Johnson

District 5
Mereda Davis Johnson

District 6
Edward "Ted" Terry

District 7
LaDena Bolton

**DeKalb County 2027-2029 CDBG and HOME Cooperation Agreement
Notification of Intent for Participating Municipalities**

Municipality: City of Pine Lake, Georgia

Date: _____

YES, the incorporated area of the City of Pine Lake in DeKalb County, Georgia elects to be included as part of the Urban County designation for DeKalb County for the three-year period January 1, 2027 through December 31, 2029. My signature confirms my understanding that the existing Cooperation Agreement that expires December 31, 2026 will automatically be renewed for the next three-year period and will allow the city to apply for CDBG and HOME funding through DeKalb County.

Jeff Goldberg, Mayor Pro Tempore
City of Pine Lake

NO, the incorporated area of the City of Pine Lake in DeKalb County, Georgia does not elect to be included as part of the Urban County designation for DeKalb County for the three-year period beginning January 1, 2027 through December 31, 2029 and will apply for grant funding through the Small Cities, State CDBG and HOME Programs or enter into a consortium agreement with other local entities. My signature confirms my understanding that the existing Cooperation Agreement will terminate effective December 31, 2026.

Jeff Goldberg, Mayor Pro Tempore
City of Pine Lake

Please return this document with electronic signature by email to the DeKalb County Community Development Department; attention Byron K. Campbell at bkcampbell@dekalbcountyga.gov, no later than Friday, May 29, 2026.

A RESOLUTION AMENDING THE BUDGET OF THE CITY OF PINE LAKE TO ALLOCATE THE COSTS ASSOCIATED WITH THE CITY MANAGER SEARCH SERVICES TO BE PROVIDED BY SUMTER LOCAL GOVERNMENT CONSULTING, AND FOR OTHER PURPOSES

WHEREAS, In December 2025, the City Council passed a resolution adopting a budget for fiscal year 2026; and

WHEREAS, That budget provided authorization for spending for the services and projects deemed necessary by the Council at the time; and

WHEREAS, The City Council has determined that a professionally run and coordinated search for a City Manager is in the best interests of the City of Pine Lake; and

WHEREAS, This Resolution will provide for a funding source and fund allocation to pay for the professional services search to be performed by Sumter Local Government Consulting;

NOW THEREFORE, BE IT RESOLVED by the governing authority of the City of Pine Lake, Georgia, that the 2026 Budget of the City of Pine Lake is amended by withdrawing \$18,000 from unallocated Fund Balance moneys, Account Number 100-301000, and transferring them to Account Number 100-1100-0000-521290, Other Professional Services;

BE IT FURTHER RESOLVED, that the Mayor pro tem is authorized to execute any and all documents necessary to give effect to this Resolution; and

BE IT FURTHER RESOLVED, that the City Clerk, in consultation with the City Attorney, is authorized and directed to correct any scrivener’s errors in the document to give full force and effect to the Council’s intent in this Resolution.

ADOPTED by the Council of the City of Pine Lake, this 26th day of May, 2026.

JEFF GOLDBERG
Mayor pro tem

ATTEST:

APPROVED AS TO FORM:

NED DAGENHARD
City Clerk

CHRISTOPHER D. BALCH
City Attorney

A RESOLUTION AUTHORIZING THE ACCEPTANCE AND EXECUTION OF A SOLE SOURCE PROPOSAL BY SUMTER LOCAL GOVERNMENT CONSULTING FOR THE PURPOSE OF CONDUCTING A SEARCH FOR A NEW CITY MANAGER, TO AUTHORIZE PAYMENT FOR THE CONTRACTED AMOUNT, AND OTHER PURPOSES

WHEREAS, The City received a Sole Source proposal for the work to seek a new City Manager for the City of Pine Lake from Sumter Local Government Consulting; and

WHEREAS, The cost of that proposal is \$18,000, the City Council finds the costs reasonable and appropriate; and

WHEREAS, The City Council further finds that obtaining the services of Sumter Consulting is in the best interests of the City; and

NOW THEREFORE, BE IT RESOLVED by the governing authority of the City of Pine Lake, Georgia, that the Mayor pro tem is authorized to execute a contract with Sumter Local Government Consulting in the amount of \$18,000 to conduct a professional search for a City Manager in accordance with its proposal submitted to the Council on or about March 23, 2026;

BE IT FURTHER RESOLVED, that the Mayor pro tem is authorized to execute any and all documents necessary to give effect to this Resolution; and

BE IT FURTHER RESOLVED, that the City Clerk, in consultation with the City Attorney, is authorized and directed to correct any scrivener’s errors in the document to give full force and effect to the Council’s intent in this Resolution.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 26th day of May, 2026.

JEFF GOLDBERG
Mayor pro tem

ATTEST:

APPROVED AS TO FORM:

NED DAGENHARD
City Clerk

CHRISTOPHER D. BALCH
City Attorney



COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council

FROM: Stanley D Hawthorne, City Manager *Stanley Hawthorne*

DATE: May 26, 2026

TITLE: Surplus Declaration – Police Department Vehicles

RECOMMENDATION

Approve resolution declaring two police department vehicles as surplus property and approving their disposal through an authorized public surplus platform (e.g., GovDeals), in accordance with City policy.

BACKGROUND

The vehicles identified for surplus were received as in-kind donations from the Brookhaven Police Department and the Sandy Springs Police Department. Both units have served the Pine Lake Police Department well and have exceeded their anticipated service life and operational expectations.

Due to age and continued use, the vehicles are now experiencing ongoing mechanical issues and have been taken out of service. Based on recent assessments, the cost of necessary repairs exceeds the current market value of the vehicles, making continued investment fiscally imprudent. Maintaining a reliable fleet is critical to officer safety and operational readiness. The removal of these vehicles supports efficient resource allocation and minimizes service disruption.

RESOURCE IMPACT

Surplusing these vehicles will reduce ongoing maintenance costs and eliminate the need for further investment in aging assets. Sale proceeds are expected to be nominal.

ATTACHMENTS

Resolution
Vehicles Maintenance Schedule



**At the time of the agenda packet was produced, Resolution R-2026-33,
Authorizing Surplus Declaration for (2) decommissioned police patrol vehicles
was in development. The resolution is expected to be available by or before the time of the
May 26, 2026 City Council meeting.**



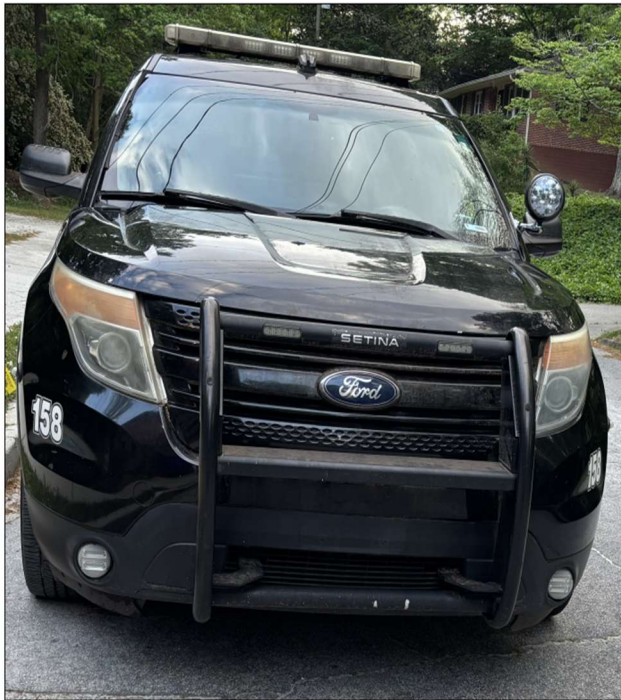
CITY OF PINE LAKE

459 Pine Dr., P. O. Box 1325
Pine Lake, GA 30072
Phone 404.292.4250 / Fax 292.7531
pinelakega.net



ITEM INFORMATION FOR ASSET ID			
Item:	2014 Dodge Charger		
Pick up Location:	459 Pine Dr. Pine Lake GA 30072		
Inventory ID:	PLPD 644	Account ID:	599
Condition:	Used/See Description	Quantity	1 each
Make/Model	Dodge	Model Year	Charger
VIN/Serial:	2C3CDXAT4EH367915	Model Year	2014
Meter:	Miles	Title Restrictions:	No Title Restriction

The Ford Explorer currently runs and starts; however, the muffler system has a hole which is allowing exhaust fumes to enter the cabin area. A repair estimate was obtained at approximately \$3,000. Due to the safety concern associated with exhaust exposure, cost to repair or replacement repair is not recommended. In addition to the exhaust issue, the vehicle is experiencing a number of other age-associated mechanical and maintenance concerns that, when combined, would likely be cost-prohibitive to fully repair.





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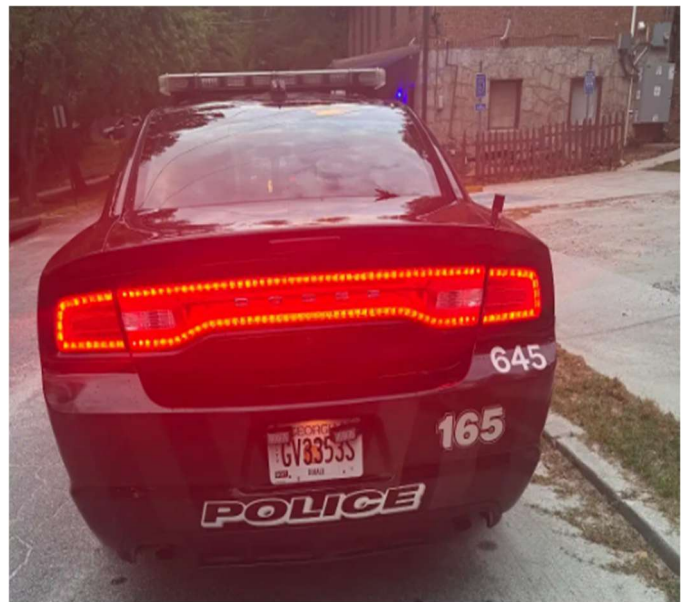
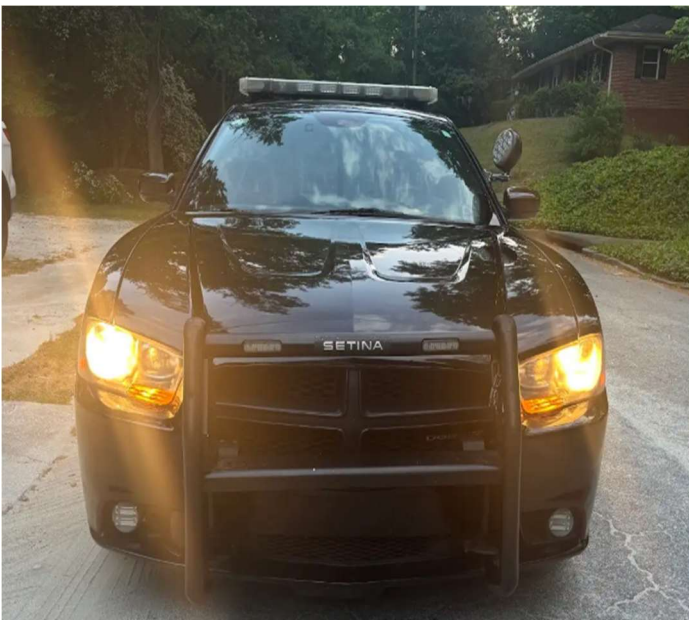
CITY OF PINE LAKE

459 Pine Dr., P. O. Box 1325
Pine Lake, GA 30072
Phone 404.292.4250 / Fax 292.7531
pinelakega.net



ITEM INFORMATION FOR ASSET ID			
Item:	2014 Ford Explorer		
Location:	459 Pine Dr. Pine Lake GA 30072		
Inventory ID:	PLPD 645	Account ID:	599
Condition:	Used/See Description	Quantity	1
Make/Model	Ford	Model Year	2014
VIN/Serial:	1FM5K8ARXEGB27585		
Meter:	150,647Miles	Title Restrictions:	No Title Restriction

The Dodge Charger also runs and starts; however, the rack and pinion steering system is failing, impacting steering performance and reliability. Additionally, the vehicle currently has no operational air conditioning. While the vehicle remains operable, these issues continue to affect overall functionality, officer comfort, and long-term serviceability. Similar to the Explorer, the Charger is also experiencing additional age-related wear and maintenance concerns that collectively make continued investment in major repairs difficult to justify from a fiscal and operational standpoint.





COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council

FROM: Stanley D Hawthorne, City Manager *Stanley Hawthorne*

DATE: May 26, 2026

TITLE: 2026 Pine Lake Swimming Season

RECOMMENDATION

Approve the resolution establishing the 2026 Pine Lake swimming season as Saturday, May 30, 2026 through Monday, September 6, 2026.

BACKGROUND

On an annual basis, the City of Pine establishes an official swimming season to provide clarity regarding beach operations, public safety staffing and enforcement, communications, and facility maintenance. Historically, the City has opted to delay opening until the weekend following Memorial Day (May 25, 2026) to avoid a crowd surge associated with the holiday, and ensure all seasonal preparations (staffing, signage, etc.) are fully operational prior to opening day.

RESOURCE IMPACT

This item elicits no new resource impact. An amount of \$3,375 within Public Safety/Personal Services (100.1300.0000.511300) is was appropriated in the adopted-2026 Budget for employment of a *Part-time Beach Monitor*.

ATTACHMENTS

Resolution R-2026-34

A RESOLUTION AUTHORIZING THE CITY MANAGER TO OPEN THE LAKE FOR SWIMMING AND WATER ACTIVITIES, DECLARING ALL ACTIVITIES ARE AT THE RISK OF THE USER AND DECLARING THAT THE CITY UNDERTAKES NO LIABILITY OR RESPONSIBILITY FOR THE SAFETY OR USE OF THE PROPERTY WHICH IS OFFERED FOR RECREATIONAL PURPOSES AT NO CHARGE, AND FOR OTHER PURPOSES

- WHEREAS, the City of Pine Lake (“Pine Lake) is a Georgia Municipal Corporation, authorized and existing under the laws of the State of Georgia, and
- WHEREAS, Pine Lake is a embanked body of water owned, managed, and controlled by the City of Pine Lake, and
- WHEREAS, The City of Pine Lake opens the Lake for recreational activities during the period following Memorial Day until Labor Day each year, and
- WHEREAS, No fees are charged for recreational activities and the Lake is open to the Public at Large, and
- WHEREAS, The City offers this public amenity for the use of all citizens and declares that it disclaims and declares that use of the recreational facility is at the user’s own risk and that the City offers this service pursuant to the Recreational Property Act, O.C.G.A. § 51-3-20 *et seq.*,

NOW THEREFORE, the Governing Authority of the City of Pine Lake, in an open and public meeting, authorizes the Administration to open the Lake for recreational activities beginning on Saturday May 30, 2026 until September 7, 2026, subject to required health testing as required by the DeKalb Department of Health;

BE IT FURTHER RESOLVED, that the Mayor pro tem is authorized to execute this Resolution and any other documents necessary to give effect to the intent of this Resolution; and

BE IT FURTHER RESOLVED, that the City Clerk, in consultation with the City Attorney, is authorized and directed to correct any scrivener’s errors in the document to give full force and effect to the Council’s intent in this Resolution.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 26th day of May, 2026.

JEFF GOLDBERG
Mayor pro tem

ATTEST:

APPROVED AS TO FORM:

NED DAGENHARD
City Clerk

CHRISTOPHER D. BALCH
City Attorney