

**CITY OF PINE LAKE, GEORGIA**

**REGULAR MEETING AGENDA**

**JANUARY 27, 2026 @ 6:00PM**

**MEETING TO BE HELD REMOTELY, PUBLICLY,  
AND WITH ADVANCED NOTICE:**

**<https://us06web.zoom.us/j/81365887047>**

**NOTE: Following recommendations by DeKalb County (Winter Storm Fern), this meeting will be held via Zoom. The link (<https://us06web.zoom.us/j/81365887047>) may also be found on the City's website under *Front Page News*.**

**CALL TO ORDER – REGULAR MEETING**

**DECLARATION OF EMERGENCY – WINTER STORM, ICY ROADWAYS**

**ANNOUNCEMENTS/COMMUNICATIONS**

**ADOPTION OF THE AGENDA OF THE DAY**

**ADOPTION OF THE MINUTES**

- December 9, 2025 – Special Called Meeting
- January 13, 2026 – Organizational Meeting & Work Session

**PUBLIC COMMENT – 3 minutes each please**

**CONSENT AGENDA**

1. Resolution R-2026-02, 2024 Audit Report – Acceptance
2. Resolution R-2026-03, 2026 City Council Meeting Calendar – Adoption
3. Resolution R-2026-04, Authorization of City Manager or Designee to Apply for Local Maintenance Improvement Grant (LMIG)
4. Resolution R-2026-05, Authorizing Official Signatures for Truist Bank Accounts
5. Resolution R-2026-06, Consent to Approve Contract for City Attorney, 2026-2028

**NEW BUSINESS**

1. Resolution R-2026-07, Authorization to Apply for Tree City USA Designation
2. Resolution R-2026-08, Memorandum of Agreement (MOA) with the Atlanta Regional Commission to Develop 2026 Comprehensive Plan – Approval
3. Resolution R-2026-09, Municipal Appointment to the DeKalb County Women's Commission
4. Resolution R-2026-10, Beach House Renovations – Proposal

**PUBLIC COMMENT – 3 minutes each please**

**REPORTS AND OTHER BUSINESS**

- Mayor
- City Council

**EXECUTIVE SESSION**

**ADJOURNMENT**

**MAYOR**

Brandy Hall

**COUNCIL MEMBERS**

Jeff Goldberg – Mayor pro tem

Deborah Hull

Stephanie Kohler

Jane Lowers

Thomas Torrent

**CITY OF PINE LAKE**

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## COUNCIL AGENDA MEMORANDUM (CAM)

**TO:** Honorable Mayor and Council Members

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

**DATE:** January 27, 2026

**TITLE:** Declaration of Local Emergency

### **RECOMMENDATION**

Approve resolution whereby the Governing authority of the City of Pine lake declares the existence of a State of Emergency and conducting its January 27, 2026 Business Meeting via teleconference using a suitable platform such as Zoom for public participation.

### **BACKGROUND**

As has been counseled by City Attorney Chris Balch, Georgia law, specifically [O.C.G.A. § 50-14-1](#), allows public agencies to meet by teleconference during declared emergencies involving public safety or property preservation, provided they give proper notice and ensure simultaneous public access, even if generally prohibited, with no formal emergency declaration needed for certain agency types to determine necessity. The key is that the public must still have real-time, equivalent access (like video streaming platforms) to the meeting, maintaining transparency despite the remote format.

Preliminary weather reports point to the possibility of home and business disruptions this weekend of January 30 and early next week in the Atlanta metropolitan area. It may require the closing of City Hall and the Municipal Annex as well as the holding of the January 27, 2026 City Council Meeting via remote teleconferencing.

In this regard, City Attorney Balch has further advised, "As a contingency, I would prepare for a Zoom meeting on Tuesday, place a notice on the Agendas that with the weather forecast and in the event of a declared emergency, the meeting will be held over Zoom, as well as a contingency agenda item for Pine Lake to declare its own emergency in the event that conditions are unsafe in the City but may be different outside the City.

As much effort as is reasonable should be used to get the word out to the community in advance and as we get closer to Tuesday evening.

I [Balch] would suggest that we schedule conditions conference calls on Monday at 1000 and Tuesday at 1300 to discuss between Public Safety, City Administration, and City Attorney (with Mayoral attendance if she is available) to discuss the conditions in the area and decide what we are going to do. If the Mayor is not available, Staff can make a recommendation to her and the Council. If the State or the County are in a state of emergency, we don't need to take this action as the higher government declarations are sufficient to allow us to proceed with a virtual meeting.”

### **RESOURCE IMPACT**

There is minimal fiscal impact for the contingency prescribed activities.

### **ATTACHMENTS**

Resolution

**RESOLUTION DECLARING A STATE OF EMERGENCY  
IN THE CITY OF PINE LAKE FOR THE PERIOD  
JANUARY 25 TO JANUARY 28 2026**

- WHEREAS, A period of wintry precipitation in the form of snow and/or ice has fallen across the Metropolitan Atlanta area, including the City of Pine Lake; and
- WHEREAS, Roads and sidewalks remain dangerous to travel; and
- WHEREAS, In the interest of the health, safety, and welfare of all Pine Lake residents, citizens, and visitors, pursuant to the authority of section 2.24 of the Charter of the City of Pine Lake, the Governing Authority finds and expressly declares that a STATE OF EMERGENCY is appropriate within the City of Pine Lake from 10 pm on January 25 until midnight on January 28
- WHERAS, The Governing Authority of the City of Pine Lake encourages all persons within the City of Pine Lake to shelter in place and avoid all but emergency travel during this period of time

NOW THEREFORE, the Governing Authority of the City of Pine Lake DECLARES A STATE OF EMERGENCY for the period beginning at 10 pm on January 25, 2026 to and including midnight on January 28, 2026;

BE IT FURTHER RESOLVED that all citizens are encouraged to remain indoors, to shelter in place, and to avoid all but emergency travel during this period to keep the roads open to emergency responders and work crews attempting to clear impediments to travel across the Metropolitan Atlanta Area.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 27th day of January, 2026.

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BRANDY HALL  
Mayor

ATTEST:

APPROVED AS TO FORM:

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NED DAGENHARD  
City Clerk

CHRISTOPHER D. BALCH  
City Attorney



## COUNCIL AGENDA MEMORANDUM (CAM)

**TO:** Honorable Mayor and Council Members

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

**DATE:** January 27, 2026

**TITLE:** Acceptance of 2024 Annual Financial Report Audit

### **RECOMMENDATION**

Approve resolution accepting the 2024 Annual Financial Report that was presented at the January 13, 2026 City Council Work Session by the City's Auditor, McNair McClemore Middlebrooks & Co., represented by Kurt Hardison, Certified Public Accountant (CPA).

### **BACKGROUND**

Municipalities are required by State law to prepare financial statements, which include notes and other required supplementary information, which in total comprise the basic financial statements. State law also requires those financial statements to be audited by an independent auditor and submitted to the Department of Audits and Accounts upon completion.

Financial Statements are an integral part of financial reporting to the public and an important document to understand the financial condition of the City during a specified period of time and on a specific date. It is the responsibility of management to design and implement systems, procedures, and controls to ensure accurate and timely reporting.

It is the responsibility of the independent auditor to report to management and City Council any significant deficiencies or material weaknesses in internal controls over financial reporting or compliance with laws and regulations found during the audit. The auditor noted seven total findings: five related to accounting/financial reporting and two related to compliance with State law. The City drafted Corrective Action Plans for all findings which will be implemented over the coming months.

The purpose of an annual municipal financial report audit is to provide independent assurance that the City's financial statements are accurate, reliable, and fairly presented, ensuring transparency, accountability, and informed decision-making for citizens, investors, and oversight bodies by verifying compliance with accounting standards and laws, identifying financial risks, and building public trust.

### Key Objectives

- “The audit verifies that the financial statements are free of material misstatements and are presented fairly in conformity with generally accepted accounting principles (GAAP), providing a reliable picture of the government's financial position.
- Auditors check that the municipality has adhered to applicable federal, state, and local laws, regulations, and grant agreements. This helps avoid penalties, loss of future grant eligibility, or the withholding of state funds.
- The audit assesses the effectiveness of the municipality's internal control structure, helping to identify weaknesses or vulnerabilities to fraud, waste, and mismanagement of public resources.
- An independent examination fosters public confidence that the government is managing taxpayer money responsibly and ethically, enhancing the municipality's credibility with the community and stakeholders.
- The resulting audit report provides governing boards, finance committees, and administrators with the accurate information needed to make informed decisions about budgeting, planning for capital improvements, managing debt, and long-term sustainability.
- For investors in municipal bonds, the audited financial report is a critical source of information used to assess the municipality's financial health and creditworthiness, which can influence its bond rating and borrowing interest rates.”

The annual financial report audit should be formally accepted by the City Council. Formal acceptance by the governing body is considered a best practice in municipal governance and is often a compliance requirement, as the audit process is generally considered incomplete without this official approval.

### **RESOURCE IMPACT**

There is no cost associated with this acceptance action.

### **ATTACHMENTS**

Resolution R-2026-02, Audit Report – Acceptance

**A RESOLUTION OF THE CITY OF PINE LAKE TO ACCEPT THE FISCAL YEAR  
2024 AUDIT REPORT AND FOR OTHER PURPOSES**

WHEREAS, Section 6.29 of the Charter of the City of Pine Lake requires the City to complete an annual audit of all city accounts, funds, and financial transactions be performed by a Certified Public Accountant; and

WHEREAS, The City Council received at its January 13 meeting a report of the Audit from the firm selected as the outside auditor;

WHEREAS, The City Council wishes to acknowledge receipt and adopt as policy the Administration's responses to the seven audit findings made by the Audit Firm; and

NOW THEREFORE, BE IT RESOLVED by the Governing Authority of the City of Pine Lake, Georgia, in an open and public meeting, that it formally accepts the Audit Report presented on January 13, 2026, is accepted by the Mayor and City Council and its findings and conclusions duly noted;

BE IT FURTHER RESOLVED that the responses of the City Administration to the Auditor's findings are adopted and made the responses of the Governing Authority and the City Manager is directed to pursue and apply those corrections to the City's financial management and oversight as referenced in the Audit Report

BE IT FURTHER RESOLVED, that this resolution is effective immediately upon its adoption by the Governing Authority, and the City Clerk is authorized, in consultation with the City Attorney, to make any changes or modifications to this Resolution as may be necessary to give full effect to the intent of the City Council.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 27th day of January, 2026.

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BRANDY HALL  
Mayor

ATTEST:

APPROVED AS TO FORM:

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NED DAGENHARD  
City Clerk

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CHRISTOPHER D. BALCH  
City Attorney

# CITY OF PINE LAKE, GEORGIA



## ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED  
DECEMBER 31, 2024

**CITY OF PINE LAKE, GEORGIA**  
**FINANCIAL STATEMENTS**  
**AS OF DECEMBER 31, 2024**  
**AND INDEPENDENT AUDITOR'S REPORT**

# CITY OF PINE LAKE, GEORGIA

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December 10, 2025

## INDEPENDENT AUDITOR'S REPORT

Mayor and City Council  
City of Pine Lake, Georgia

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Pine Lake, Georgia** (the “City”), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of December 31, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and American Rescue Plan Fund - Major Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinions*

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

#### *Emphasis of Matter*

As discussed in Note 12 to the financial statements, the City restated its prior year governmental activities net position and General Fund fund balance for a correction of errors. Our opinions are not modified with respect to those matters.

#### *Responsibilities of Management for the Financial Statements*

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



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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts of disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining nonmajor fund financial statements, budgetary comparison schedules, and schedules of projects constructed with special sales tax proceeds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements, budgetary comparison schedules, and schedules of projects constructed with special sales tax proceeds are the responsibility of management and were derived from and relate to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our

opinion, the combining nonmajor fund financial statements, budgetary comparison schedules, and schedules of projects constructed with special sales tax proceeds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2025, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

*McNair, McLeMORE, Middlebrooks & Co., LLC*

MCNAIR, MCLEMORE, MIDDLEBROOKS & CO., LLC

## **FINANCIAL STATEMENTS**

**CITY OF PINE LAKE, GEORGIA**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2024**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Assets</b>			
Cash and Cash Equivalents	\$ 414,384	\$ 23,754	\$ 438,138
Restricted Cash	1,185,670	-	1,185,670
Receivables (Net of Allowance)			
Taxes	85,028	-	85,028
Accounts	-	5,902	5,902
Due from Other Governments	2,013,695	31	2,013,726
Prepaid Items	13,855	-	13,855
Internal Balances	(115,777)	115,777	-
Capital Assets			
Nondepreciable Assets	456,953	-	456,953
Depreciable Assets, Net	2,204,933	44,496	2,249,429
<b>Total Assets</b>	<b>\$ 6,258,741</b>	<b>\$ 189,960</b>	<b>\$ 6,448,701</b>

See accompanying notes which are an integral part of these financial statements.

**CITY OF PINE LAKE, GEORGIA**  
**STATEMENT OF NET POSITION**  
**DECEMBER 31, 2024**  
**(CONTINUED)**

	<b>Primary Government</b>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>
<b>Liabilities</b>			
Accounts Payable	\$ 60,094	\$ -	\$ 60,094
Accrued Interest	3,301	-	3,301
Accrued Liabilities	17,326	-	17,326
Unearned Revenue	158,716	-	158,716
Noncurrent Liabilities			
Due Within One Year			
Compensated Absences	31,283	-	31,283
Financed Purchases	30,108	-	30,108
Subscriptions	18,647	-	18,647
Revenue Bonds	64,787	-	64,787
Due in More Than One Year			
Financed Purchases	64,341	-	64,341
Revenue Bonds	212,342	-	212,342
<b>Total Liabilities</b>	<b>660,945</b>	<b>-</b>	<b>660,945</b>
<b>Net Position</b>			
Net Investment in Capital Assets	2,271,661	44,496	2,316,157
Restricted for			
Capital Outlay	2,608,449	-	2,608,449
Public Safety	3,441	-	3,441
Environmental Projects	86,471	-	86,471
Unrestricted	627,774	145,464	773,238
<b>Total Net Position</b>	<b>\$ 5,597,796</b>	<b>\$ 189,960</b>	<b>\$ 5,787,756</b>

See accompanying notes which are an integral part of these financial statements.

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**CITY OF PINE LAKE, GEORGIA  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2024**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
<b>Primary Government</b>							
Governmental Activities							
General Government	\$ 475,724	\$ 173,177	\$ -	\$ -	\$ (302,547)	\$ -	\$ (302,547)
Judicial	159,285	-	-	119,789	(39,496)	-	(39,496)
Public Safety	353,839	-	-	-	(353,839)	-	(353,839)
Public Works	257,303	-	26,957	2,103,446	1,873,100	-	1,873,100
Culture and Recreation	46,112	-	-	-	(46,112)	-	(46,112)
Interest	20,903	-	-	-	(20,903)	-	(20,903)
Total Governmental Activities	1,313,166	173,177	26,957	2,223,235	1,110,203	-	1,110,203
Business-Type Activities							
Stormwater Fund	76,202	67,258	-	-	-	(8,944)	(8,944)
Total Business-Type Activities	76,202	67,258	-	-	-	(8,944)	(8,944)
<b>Total Primary Government</b>	<b>\$ 1,389,368</b>	<b>\$ 240,435</b>	<b>\$ 26,957</b>	<b>\$ 2,223,235</b>	<b>1,110,203</b>	<b>(8,944)</b>	<b>1,101,259</b>
General Revenues							
Property Taxes					922,561	-	922,561
Franchise Taxes					36,290	-	36,290
Insurance Premium Taxes					73,655	-	73,655
Other Taxes					12,361	-	12,361
Investment Earnings					4,121	3	4,124
Miscellaneous					6,318	-	6,318
Total General Revenues					1,055,306	3	1,055,309
<b>Change in Net Position</b>					2,165,509	(8,941)	2,156,568
<b>Net Position - Beginning of Year, As Previously Presented</b>					3,409,096	198,901	3,607,997
<b>Error Corrections</b>							
SBITAs					(16,838)	-	(16,838)
Subscription Liabilities					18,186	-	18,186
Accounts Payable					21,843	-	21,843
<b>Net Position - Beginning of Year, As Restated</b>					3,432,287	198,901	3,631,188
<b>Net Position - End of Year</b>					<b>\$ 5,597,796</b>	<b>\$ 189,960</b>	<b>\$ 5,787,756</b>

See accompanying notes which are an integral part of these financial statements.

**CITY OF PINE LAKE, GEORGIA  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2024**

	General Fund	ARPA Fund	SPLOST I Fund	SPLOST II Fund	Nonmajor Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Cash and Cash Equivalents	\$ 414,384	\$ -	\$ -	\$ -	\$ -	\$ 414,384
Restricted Cash	3,441	249,004	730,277	11,213	191,735	1,185,670
Receivables, Net of Allowance						
Taxes	85,028	-	-	-	-	85,028
Due from Other Governments	654	-	-	2,013,041	-	2,013,695
Prepaid Items	13,855	-	-	-	-	13,855
Due From Other Funds	345,534	-	-	78,892	3,900	428,326
<b>Total Assets</b>	<b>\$ 862,896</b>	<b>\$ 249,004</b>	<b>\$ 730,277</b>	<b>\$ 2,103,146</b>	<b>\$ 195,635</b>	<b>\$ 4,140,958</b>
<b>Liabilities</b>						
Accounts Payable	\$ 60,094	\$ -	\$ -	\$ -	\$ -	\$ 60,094
Accrued Liabilities	17,326	-	-	-	-	17,326
Unearned Revenue	-	158,716	-	-	-	158,716
Due to Other Funds	119,677	90,288	326,613	-	7,525	544,103
<b>Total Liabilities</b>	<b>197,097</b>	<b>249,004</b>	<b>326,613</b>	<b>-</b>	<b>7,525</b>	<b>780,239</b>
<b>Deferred Inflows of Resources</b>						
Unavailable Revenue - Property Taxes	41,758	-	-	-	-	41,758
<b>Total Deferred Inflows of Resources</b>	<b>41,758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,758</b>
<b>Fund Balances</b>						
Nonspendable	13,855	-	-	-	-	13,855
Restricted	3,441	-	403,664	2,103,146	188,110	2,698,361
Unassigned	606,745	-	-	-	-	606,745
<b>Total Fund Balances</b>	<b>624,041</b>	<b>-</b>	<b>403,664</b>	<b>2,103,146</b>	<b>188,110</b>	<b>3,318,961</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$ 862,896</b>	<b>\$ 249,004</b>	<b>\$ 730,277</b>	<b>\$ 2,103,146</b>	<b>\$ 195,635</b>	<b>\$ 4,140,958</b>

See accompanying notes which are an integral part of these financial statements.



**CITY OF PINE LAKE, GEORGIA**  
**RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF NET POSITION**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

<b>Total Fund Balances - Governmental Funds</b>	\$ 3,318,961
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Amounts reported for governmental activities in the statement of net position are different because:

**Capital Assets**

Capital assets used in governmental activities are not financed resources and, therefore, are not reported in the funds.

Cost of Assets	4,162,280
Accumulated Depreciation	(1,500,394)

**Long-Term Liabilities**

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities both current and long-term are reported in the Statement of Net Position. Long-term liabilities at year-end consist of the following:

Compensated Absences	(31,283)
Subscription Liabilities	(18,647)
Revenue Bonds	(277,129)
Financed Purchases	(94,449)
Accrued Interest	(3,301)

**Revenues**

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.

	41,758
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<b>Total Net Position of Governmental Activities</b>	<u><u>\$ 5,597,796</u></u>
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See accompanying notes which are an integral part of these financial statements.

**CITY OF PINE LAKE, GEORGIA**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>General Fund</b>	<i>Formerly Major Fund</i> <b>McAllister Environmental Fund</b>	<b>ARPA Fund</b>	<i>Formerly Major Fund</i> <b>Revenue Bond Fund</b>	<i>Formerly Major Fund</i> <b>Grant Fund</b>	<i>Formerly Major Fund</i> <b>Capital Improvements Fund</b>	<b>SPLOST I Fund</b>	<b>SPLOST II Fund</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Revenues</b>										
Taxes	\$ 1,025,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,807	\$ 2,103,446	\$ -	\$ 3,162,493
Intergovernmental	26,957	-	85,982	-	-	-	-	-	-	112,939
Fines and Forfeitures	111,752	-	-	-	-	-	-	-	-	111,752
Licenses and Permits	12,080	-	-	-	-	-	-	-	-	12,080
Charges for Services	49,345	-	-	-	-	-	-	-	-	49,345
Contributions and Other	100	-	-	-	-	-	-	-	-	100
Miscellaneous	6,218	-	-	-	-	-	-	-	-	6,218
Investment Earnings	-	-	-	-	-	-	-	-	4,121	4,121
<b>Total Revenues</b>	<b>1,231,692</b>	<b>-</b>	<b>85,982</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,807</b>	<b>2,103,446</b>	<b>4,121</b>	<b>3,459,048</b>
<b>Expenditures</b>										
Current										
General Government	436,132	-	-	-	-	-	-	300	37	436,469
Judicial	131,481	-	-	-	-	-	27,804	-	-	159,285
Public Safety	334,517	-	-	-	-	-	-	-	-	334,517
Public Works	251,388	-	-	-	-	-	-	-	-	251,388
Culture and Recreation	37,200	-	-	-	-	-	-	-	-	37,200
Debt Service										
Principal	119,389	-	-	-	-	-	-	-	-	119,389
Interest	22,677	-	-	-	-	-	-	-	-	22,677
Capital Outlay	-	-	85,982	-	-	-	191,724	-	-	277,706
<b>Total Expenditures</b>	<b>1,332,784</b>	<b>-</b>	<b>85,982</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>219,528</b>	<b>300</b>	<b>37</b>	<b>1,638,631</b>
<b>Net Change in Fund Balances</b>	<b>(101,092)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(185,721)</b>	<b>2,103,146</b>	<b>4,084</b>	<b>1,820,417</b>
<b>Fund Balance - 12/31/23, as Previously Presented</b>	<b>675,843</b>	<b>86,462</b>	<b>-</b>	<b>85,579</b>	<b>37</b>	<b>11,948</b>	<b>589,385</b>	<b>-</b>	<b>-</b>	<b>1,449,254</b>
Change Within Financial Reporting (major to nonmajor fund)	-	(86,462)	-	(85,579)	(37)	(11,948)	-	-	184,026	-
Error Corrections										
Compensated Absences	27,447	-	-	-	-	-	-	-	-	27,447
Accounts Payable	21,843	-	-	-	-	-	-	-	-	21,843
<b>Fund Balance - 12/31/23, as Adjusted</b>	<b>725,133</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>589,385</b>	<b>-</b>	<b>184,026</b>	<b>1,498,544</b>
<b>Fund Balance - Ending</b>	<b>\$ 624,041</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 403,664</b>	<b>\$ 2,103,146</b>	<b>\$ 188,110</b>	<b>\$ 3,318,961</b>

See accompanying notes which are an integral part of these financial statements.

**CITY OF PINE LAKE, GEORGIA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

**Net Change in Fund Balances - Total Governmental Funds** \$ 1,820,417

Amounts reported for governmental activities in the statement of activities are different because:

**Capital Assets**

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of these assets is depreciated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation expense in the current period.

Total Capital Outlays	343,791
Total Depreciation	(135,653)

**Long-Term Liabilities**

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. The adjustments for these items are as follows:

Principal Payments on Subscription Liabilities	28,650
Principal Payments on Revenue Bonds	62,003
Principal Payments on Financed Purchases	28,736
Compensated Absences	(3,836)
Change in Accrued Interest	1,774

**Revenues**

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

19,627

**Change in Net Position of Governmental Activities**

\$ 2,165,509

See accompanying notes which are an integral part of these financial statements.

**CITY OF PINE LAKE, GEORGIA**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET TO ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Budget</b>			<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
<b>Revenues</b>				
Taxes	\$ 895,460	\$ 895,460	\$ 1,025,240	\$ 129,780
Intergovernmental	12,043	12,043	26,957	14,914
Fines and Forfeitures	78,000	78,000	111,752	33,752
Licenses and Permits	25,000	25,000	12,080	(12,920)
Charges for Services	48,010	48,010	49,345	1,335
Contributions and Other	3,000	69,585	6,318	(63,267)
Investment Earnings	2,500	2,500	-	(2,500)
<b>Total Revenues</b>	<b>1,064,013</b>	<b>1,130,598</b>	<b>1,231,692</b>	<b>101,094</b>
<b>Expenditures</b>				
Current				
General Government	379,570	379,570	436,132	(56,562)
Judicial	126,154	127,154	131,481	(4,327)
Public Safety	355,562	370,053	334,517	35,536
Public Works	156,546	223,469	251,388	(27,919)
Culture and Recreation	39,238	39,238	37,200	2,038
Debt Service				
Principal	106,024	106,024	119,389	(13,365)
Interest	5,543	5,543	22,677	(17,134)
<b>Total Expenditures</b>	<b>1,168,637</b>	<b>1,251,051</b>	<b>1,332,784</b>	<b>(81,733)</b>
<b>Excess (Deficiency) of Revenues</b>				
<b>Over (Under) Expenditures</b>	<b>(104,624)</b>	<b>(120,453)</b>	<b>(101,092)</b>	<b>182,827</b>
<b>Other Financing Sources (Uses)</b>				
Transfers In	233,152	233,152	-	(233,152)
<b>Total Other Financing Sources</b>				
<b>and (Uses)</b>	<b>233,152</b>	<b>233,152</b>	<b>-</b>	<b>(233,152)</b>
<b>Net Change in Fund Balance</b>	<b>128,528</b>	<b>112,699</b>	<b>(101,092)</b>	<b>(50,325)</b>
<b>Fund Balance - Beginning,</b>				
<b>as Previously Presented</b>	<b>675,843</b>	<b>675,843</b>	<b>675,843</b>	<b>-</b>
Error Corrections				
Compensated Absences	27,447	27,447	27,447	-
Accounts Payable	21,843	21,843	21,843	-
<b>Fund Balance - Beginning, as Adjusted</b>	<b>725,133</b>	<b>725,133</b>	<b>725,133</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 853,661</b>	<b>\$ 837,832</b>	<b>\$ 624,041</b>	<b>\$ (50,325)</b>

See accompanying notes which are an integral part of these financial statements.

**CITY OF PINE LAKE, GEORGIA**  
**AMERICAN RESCUE PLAN ACT FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**(CONTINUED)**

	<b>Budget</b>			<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	<b>Final Budget</b>
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 85,982	\$ 85,982
<b>Total Revenues</b>	-	-	85,982	85,982
<b>Expenditures</b>				
Capital Outlay	34,337	34,337	85,982	(51,645)
<b>Total Expenditures</b>	34,337	34,337	85,982	(51,645)
<b>Net Change in Fund Balance</b>	(34,337)	(34,337)	-	34,337
<b>Fund Balance - Beginning</b>	-	-	-	-
<b>Fund Balance - Ending</b>	<u>\$ (34,337)</u>	<u>\$ (34,337)</u>	<u>\$ -</u>	<u>\$ 34,337</u>

See accompanying notes which are an integral part of these financial statements.

**CITY OF PINE LAKE, GEORGIA**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUND**  
**DECEMBER 31, 2024**

	<b>Stormwater Fund</b>
<b>Assets</b>	
Current Assets	
Cash and Cash Equivalents	\$ 23,754
Accounts Receivable, Net	5,902
Due From Other Funds	115,777
Due From Other Governments	31
Total Current Assets	<u>145,464</u>
Noncurrent Assets	
Capital Assets	
Depreciable Assets, Net	<u>44,496</u>
Total Capital Assets	<u>44,496</u>
Total Noncurrent Assets	<u>44,496</u>
<b>Total Assets</b>	<u>189,960</u>
<b>Net Position</b>	
Investment in Capital Assets	44,496
Unrestricted	<u>145,464</u>
<b>Total Net Position</b>	<u><u>\$ 189,960</u></u>

See accompanying notes which are an integral part of these financial statements.

**CITY OF PINE LAKE, GEORGIA**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN**  
**NET POSITION**  
**PROPRIETARY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Stormwater Fund</b>
<b>Operating Revenues</b>	
Charges for Services	\$ 67,258
<b>Total Operating Revenues</b>	<u>67,258</u>
<b>Operating Expenses</b>	
Personnel Services and Employee Benefits	24,091
Contracted Services	50,360
Depreciation	<u>1,751</u>
<b>Total Operating Expenses</b>	<u>76,202</u>
<b>Operating Income (Loss)</b>	<u>(8,944)</u>
<b>Non-Operating Revenues (Expenses)</b>	
Interest Revenue	<u>3</u>
<b>Total Non-Operating Revenues (Expenses)</b>	<u>3</u>
<b>Change In Net Position</b>	(8,941)
<b>Net Position - Beginning</b>	<u>198,901</u>
<b>Net Position - Ending</b>	<u><u>\$ 189,960</u></u>

See accompanying notes which are an integral part of these financial statements.

**CITY OF PINE LAKE, GEORGIA  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUND  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Stormwater Fund</b>
<b>Cash Flows from Operating Activities</b>	
Cash Received from Customers	\$ 60,372
Cash Paid to Suppliers for Goods and Services	(50,360)
Cash Paid to Employees	(24,091)
	<hr/>
<b>Net Cash Provided by (Used for) Operating Activities</b>	(14,079)
	<hr/>
<b>Cash Flows from Investing Activities</b>	
Interest Received	3
	<hr/>
<b>Net Cash Provided by (Used for) Investing Activities</b>	3
	<hr/>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(14,076)
<b>Cash and Cash Equivalents - Beginning</b>	37,830
	<hr/>
<b>Cash and Cash Equivalents - Ending</b>	\$ 23,754
	<hr/> <hr/>

See accompanying notes which are an integral part of these financial statements.



**CITY OF PINE LAKE, GEORGIA**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**  
**(CONTINUED)**

	<u>Stormwater Fund</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>	
Operating Income (Loss)	<u>\$ (8,944)</u>
Adjustment to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities	
Depreciation	1,751
Changes in Assets and Liabilities	
(Increase) Decrease in Accounts Receivable	2,485
(Increase) Decrease in Due From Other Funds	(9,340)
(Increase) Decrease in Due from Other Governments	<u>(31)</u>
Total Adjustments	<u>(5,135)</u>
<b>Net Cash Provided by (Used for) Operating Activities</b>	<u><u>\$ (14,079)</u></u>

See accompanying notes which are an integral part of these financial statements.

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## **NOTES TO THE FINANCIAL STATEMENTS**

## **CITY OF PINE LAKE, GEORGIA**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **(1) Summary of Significant Accounting Policies**

The City of Pine Lake, Georgia (“the City”) was chartered as a municipality by the State of Georgia in 1937. The City operates under a Manager-Council form of government. The City provides a full range of municipal services as authorized by its charter including public safety, culture and recreation, sanitation, public improvements, planning and zoning, stormwater management and general administrative services.

The financial statements of the City have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting. The GASB periodically updates its codification of the existing Governmental Accounting and Financial Reporting Standards, which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes GAAP for governmental units. The more significant of these accounting policies are described below.

#### ***Reporting Entity***

The City for financial reporting purposes includes all of the funds relevant to the operations of the City of Pine Lake. The Government Accounting Standards Board has set forth criteria to determine if legally separate organizations are considered to be component units in which the City is considered to be financially accountable or other organizations whose nature and significant relationship with the City is such that exclusion would cause the City’s financial statements to be incomplete or misleading. These criteria include appointing a voting majority of an organization’s governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the City’s operations, and accordingly, data from these units are combined with data of the City. Discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government. The component unit discussed below should be included in the City’s reporting entity because of its operational or financial relationship with the City.

*Pine Lake Downtown Development Authority* - The Pine Lake Downtown Development Authority (“DDA”) is governed by a board appointed by the City Council and Mayor. The DDA was created to develop and promote commerce, industry and, general welfare within the City. The City reviews the DDA’s annual budget. Funding of the DDA is provided by the City. Separate financial statements for the DDA are not issued. For 2024, there was no activity for the DDA.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Reporting Entity (Continued)***

#### ***Joint Venture***

A joint venture has the following characteristics:

1. It is a legal entity that results from a contractual arrangement.
2. It is owned, operated or governed by two or more participants as a separate and specific activity subject to joint control.
3. Participants retain an ongoing financial interest or an ongoing financial responsibility.

Under Georgia law, the City, in conjunction with other cities and counties in the metro Atlanta area, is a member of the Atlanta Regional Commission (the "RC") and is required to pay annual dues thereto. Membership in a RC is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the RC in Georgia.

The RC Board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that the member governments are liable for any debts or obligations of an RC.

Separate financial statements may be obtained from:

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

### ***Government-Wide and Fund Financial Statements***

The government-wide financial statements (Statement of Net Position and Statement of Activities) report information on all the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

#### ***Government-Wide Financial Statements***

The government-wide financial statements are reported using the flow of economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year in which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than program revenues.

#### ***Fund Financial Statements***

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the obligations are expected to be liquidated with expendable available financial resources.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of taxes receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenues are considered to be measurable and available only when cash is received by the government.

Proprietary funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. The accounting objectives are determinations of net income, financial position and cash flow. All assets and liabilities are included on the Statement of Net Position. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

The fund financial statements provide more detailed information about the government's most significant funds, not the government as a whole. The activities of the government are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Fund Financial Statements (Continued)***

The government reports the following major governmental funds:

*General Fund* – The General Fund is the government’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

*American Rescue Plan Act (ARPA) Fund* – The American Rescue Plan fund is a special revenue fund. It is used to account for all activities and proceeds related to the American Rescue Plan Act.

*SPLOST I Fund* – The SPLOST I Fund is a capital project fund. It was created by the City to account for all activities related to the Special Purpose Local Option Sales Tax approved by voters in 2017.

*SPLOST II Fund* – The SPLOST II Fund is a capital project fund. It was created by the City to account for all activities related to the Special Purpose Local Option Sales Tax approved by voters in 2023.

The government reports the following major proprietary fund:

*Stormwater Fund* – The Stormwater Fund is used to account for the revenues generated from the charges for stormwater management provided to the citizens of the City.

### ***Deposits***

The City’s cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

### ***Receivables***

Due from Other Governments represent funds to be received from other local governments, state grant-in-aid, state contracts, or federal funds. No allowance is deemed necessary for these receivables.

Activity between funds that are representative of lending / borrowing arrangements outstanding at the end of the year are referred to as either “due to / from other funds” or “advances to / from other funds.” All other outstanding balances between funds are reported as “due to / from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All trade and property tax receivables have been reduced to their estimated net realizable value and are shown net of an allowance for doubtful accounts. Estimated uncollectible amounts are based on historical experience rates.

### ***Prepaid Items***

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

### ***Inventories***

Inventories of expendable supplies held for consumption are not considered material and are recorded as expenditures, or expenses, as appropriate, when purchased.

## (1) Summary of Significant Accounting Policies (Continued)

### *Capital Assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items acquired subsequent to January 1, 2003) are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. All acquisitions of land and tilted vehicles or equipment are capitalized, even if the cost is less than \$5,000. Donated capital assets are recorded at their acquisition value at the date of donation.

The City has recorded intangible right-to-use assets as a result of implementing GASB 96. The intangible right-to-use assets are initially measured at an amount equal to the initial measurement of the related subscription liability plus any subscription payments made prior to the subscription term, less subscription incentives, plus ancillary charges necessary to place the subscription into service. The intangible right-to-use assets are amortized on a straight-line basis over the life of the related subscription.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Asset Class	Estimated Lives	
	Governmental Activities	Business-Type Activities
Buildings and Improvements	10 - 30 Years	10 Years
Machinery and Equipment	3 - 12 Years	3 - 12 Years
Vehicles	3 - 5 Years	3 - 5 Years
Infrastructure	10 - 50 Years	10 - 50 Years

### *Compensated Absences*

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences is recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary related benefits, where applicable.

The City's vacation leave policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment at the employee's current pay rate upon separation from employment. The City's sick leave policy permits employees to accumulate earned but unused sick leave. All sick leave lapses when employees leave the employ of the City and, upon separation from service, no monetary obligation exists. However, a liability for estimated value of sick leave that will be used by employees as time off is included in the liability for compensated absences.



## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Long-Term Obligations***

Long-term debt is recorded on the statement of net position in the government-wide and proprietary fund financial statements, and any related interest expense is recorded on the statement of activities in the government-wide financial statements and the statement of revenues, expenses, and changes in net position in the proprietary fund financial statements.

Long-term liabilities expected to be financed from governmental fund types are not recorded in the governmental fund financial statements. Payments of principal and interest are recorded as expenditures on the statement of revenues, expenditures, and changes in fund balance in the governmental fund financial statements.

### ***Management Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures / expenses during the reporting period. Actual results could differ from those estimates.

### ***Deferred Outflows / Inflows of Resources***

In addition to liabilities, the governmental fund balance sheet reports unavailable revenue related to property taxes as amounts deferred and recognized as an inflow of resources in the period that the amounts become available.

### ***Net Position Flow Assumption***

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

### ***Fund Equity***

In the financial statements, governmental funds report the following classifications of fund balance in accordance with Governmental Accounting Standards Board Statement No. 54:

- Nonspendable – amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.
- Restricted – amounts are restricted when constraints have been placed on the use of resources by (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council. The City Council approves committed resources through a motion and vote during the voting session of City Council meetings.
- Assigned – amounts that are constrained by the City's intent to be used for specific purposes but are neither restricted nor committed. The intent is expressed by the City Council.
- Unassigned – amounts that have not been assigned to other funds and that are not restricted, committed, or assigned to specific purposes within the General Fund. The General Fund is the only fund that reports a positive unassigned fund balance.

## (1) Summary of Significant Accounting Policies (Continued)

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the City’s policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the City’s policy to use fund balance in the following order:

- Committed
- Assigned
- Unassigned

The City does not have a formal minimum fund balance policy. The following is a summary of the fund balance classifications as of December 31, 2024:

	General Fund	SPLOST I Fund	SPLOST II Fund	Nonmajor Governmental Funds	Total
<b>Fund Balances</b>					
Nonspendable					
Prepays	\$ 13,855	\$ -	\$ -	\$ -	\$ 13,855
Restricted					
Capital Outlay	-	403,664	2,103,146	101,639	2,608,449
Public Safety	3,441	-	-	-	3,441
Environmental Projects	-	-	-	86,471	86,471
Unassigned	606,745	-	-	-	606,745
<b>Total Fund Balances</b>	<b>\$ 624,041</b>	<b>\$ 403,664</b>	<b>\$ 2,103,146</b>	<b>\$ 188,110</b>	<b>\$ 3,318,961</b>

### *Risk Management*

Predominant exposure for losses lies in the areas of liability and property damage or theft. These risks are mitigated through participation with other Georgia municipalities, in a risk sharing arrangement. Through the Georgia Municipal Association, the City holds membership in Georgia Interlock Risk Management Agency (G.I.R.M.A.). G.I.R.M.A exists by authority of the Official Code of Georgia Annotated 36-85-1 et seq. Members jointly self-insure the risk of general liability, motor vehicle liability, property damage or any combination of such risks.

Since the previous year, there have been no reductions in coverage, and the amount of an insurance settlement has never exceeded coverage. Additionally, City employees are covered by worker’s compensation insurance. Coverage is obtained through membership in the Georgia Municipal Association Worker’s Compensation Self Insurance Fund. Benefits provided for employees, pursuant to this agreement, are specifically limited to obligations imposed by Georgia law against the employer for worker’s compensation and/or employer’s liability.

The funds are to defend and protect fund members against liability or loss as prescribed in the member government contract and in accordance with the worker’s compensation law of Georgia. Further, the funds are to pay all costs against members in any legal proceeding defended by the member; all interest accruing after entry of judgement; all expenses incurred for investigation, negotiation or defense.

As a member of these risk pools, the City is obligated to pay all contributions and assessments as prescribed by the pools; to cooperate with pool agents and attorneys; to follow loss reduction procedures established by the funds; and to report, as promptly as possible and in accordance with coverage descriptions issued, all incidents which could result in fund payments for claims of loss. Further, the City is to allow the pool’s agents and attorneys to represent the City in investigations, settlement discussions and all levels of litigation arising out of any claim which falls within the scope of loss protection furnished by the funds.

## **(1) Summary of Significant Accounting Policies (Continued)**

### ***Impact of New Accounting Standard Adopted***

Effective January 1, 2024, the City implemented the provisions of GASB Statement No. 101, *Compensated Absences*. This Statement establishes a unified model for the recognition and measurement of all types of compensated absences, including vacation leave, sick leave, paid time off (PTO), holidays, parental leave, and other similar benefits.

Under GASB 101, a liability is recognized for leave that:

- Is attributable to services already rendered,
- Accumulates, and
- Is more likely than not to be used for time off or otherwise paid or settled.

The liability for compensated absences is measured using the employee's pay rate in effect as of the financial statement date, including salary-related payments directly and incrementally associated with payments for leave (e.g., Social Security and Medicare taxes).

The implementation of this standard did not have an impact on the City's financial statements.

## **(2) Budgets and Budgetary Accounting**

The City Council adopts an annual budget for all of the City's funds. Public hearings are conducted to obtain taxpayer comments. The operating budget includes proposed expenditures and the means of financing them. The budget is legally enacted by the passage of an ordinance. Any revisions that alter the total expenditures of any department must be approved by City Council. Formal budgetary integration is employed as a management control device during the year.

Governmental fund type budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) at the legal level of budgetary control which is the department level. Expenditures may not exceed the appropriations within a fund. Council must approve all departmental transfers. Budgets, as reported in the financial statements, are as originally passed or last amended. All annual appropriations lapse at year-end.

Annual budgets are adopted for the general fund and all special revenue funds.

## **(3) Deposits**

### ***Custodial Credit Risk - Deposits***

The custodial credit risk of deposits is the risk that in the event of the failure of a bank, the government will not be able to recover deposits. The City's bank balances of deposits as of December 31, 2024, are entirely insured or collateralized with securities held by the City's agent in the City's name. State statutes require banks holding public funds to secure these funds by FDIC insurance, securities pledged at par value, and surety bonds at face value in combined aggregate totaling not less than 110 percent of the public funds held.

The City does not have a formal policy regarding custodial credit risk for deposits.

#### (4) Receivables

Receivables at December 31, 2024 consist of the following:

	<b>General Fund</b>	<b>Stormwater Fund</b>	<b>Total</b>
<b>Receivables</b>			
Taxes	\$ 85,028	\$ -	\$ 85,028
Accounts	-	5,902	5,902
Gross Receivables	85,028	5,902	90,930
Less Allowances for Uncollectibles	-	-	-
<b>Net Receivables</b>	<b>\$ 85,028</b>	<b>\$ 5,902</b>	<b>\$ 90,930</b>

#### (5) Due from Other Governments

Amounts due from other governments at December 31, 2024, are as follows:

<b>Fund</b>	<b>DeKalb County</b>	<b>Total</b>
General Fund	\$ 654	\$ 654
SPLOST II Fund	2,013,041	2,013,041
Stormwater Fund	31	31
<b>Total</b>	<b>\$ 2,013,726</b>	<b>\$ 2,013,726</b>

#### (6) Interfund Receivables, Payables, and Transfers

The composition of interfund balances as of December 31, 2024, was as follows:

<b>Due to / from Other Funds</b>		
<b>Receivable Fund</b>	<b>Payable Fund</b>	<b>Amount</b>
General Fund	SPLOST I Fund	\$ 247,721
	ARPA Fund	90,288
	Nonmajor Governmental Fund	7,525
Stormwater Fund	General Fund	115,777
SPLOST II Fund	SPLOST I Fund	78,892
Nonmajor Governmental Fund	General Fund	3,900
<b>Total</b>		<b>\$ 544,103</b>

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

## (7) Capital Assets

Capital asset activity for the year ended December 31, 2024, was as follows:

### Primary Government

	<i>Restated</i> <b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>				
Capital Assets, Not Being Depreciated				
Land	\$ 137,165	\$ -	\$ -	\$ 137,165
Construction in Progress	42,082	277,706	-	319,788
Total Capital Assets, Not Being Depreciated	179,247	277,706	-	456,953
Capital Assets, Being Depreciated				
Buildings and Improvements	676,667	-	-	676,667
Furniture, Fixtures, and Equipment	334,301	66,085	-	400,386
Infrastructure	2,540,826	-	-	2,540,826
Intangible Right-To-Use Assets (SBITAs)	87,448	-	-	87,448
Total Capital Assets, Being Depreciated	3,639,242	66,085	-	3,705,327
Less Accumulated Depreciation for				
Buildings and Improvements	(240,123)	(15,990)	-	(256,113)
Furniture, Fixtures, and Equipment	(240,025)	(29,541)	-	(269,566)
Infrastructure	(854,526)	(62,284)	-	(916,810)
Intangible Right-To-Use Assets (SBITAs)	(30,067)	(27,838)	-	(57,905)
Total Accumulated Depreciation	(1,364,741)	(135,653)	-	(1,500,394)
Total Capital Assets Being Depreciated, Net	2,274,501	(69,568)	-	2,204,933
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 2,453,748</b>	<b>\$ 208,138</b>	<b>\$ -</b>	<b>2,661,886</b>
	Less: Related Long-Term Debt Outstanding			(390,225)
	Net Investment In Capital Assets			<u><u>\$ 2,271,661</u></u>

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
<b>Business-Type Activities</b>				
Capital Assets, Being Depreciated				
Total Capital Assets, Being Depreciated	\$ 52,520	\$ -	\$ -	\$ 52,520
Less Accumulated Depreciation for				
Infrastructure	(6,273)	(1,751)	-	(8,024)
Total Capital Assets Being Depreciated, Net	46,247	(1,751)	-	44,496
<b>Business-Type Activities Capital Assets, Net</b>	<b>\$ 46,247</b>	<b>\$ (1,751)</b>	<b>\$ -</b>	<b>\$ 44,496</b>
	Net Investment in Capital Assets			<u><u>\$ 44,496</u></u>

## (7) Capital Assets (Continued)

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

<b>Governmental Activities</b>	
General Government	\$ 35,419
Public Safety	19,322
Public Works	72,000
Culture & Recreation	8,912
<b>Total</b>	<u><u>\$ 135,653</u></u>
<b>Business-Type Activities</b>	
Stormwater Fund	\$ 1,751
<b>Total</b>	<u><u>\$ 1,751</u></u>

## (8) Long-Term Debt

### *Changes in Long-Term Liabilities*

Long-term liability activity for the year ended December 31, 2024, was as follows:

	<i>Restated</i> <b>Beginning</b>			<b>Ending</b>	<b>Due Within</b>
	<b>Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b>	<b>One Year</b>
<b>Governmental Activities</b>					
Subscription Liabilities	\$ 47,297	\$ -	\$ (28,650)	\$ 18,647	\$ 18,647
Revenue Bonds	339,132	-	(62,003)	277,129	64,787
Financed Purchases	123,185	-	(28,736)	94,449	30,108
Compensated Absences	27,447	3,836	-	31,283	31,283
<b>Governmental Activities</b>					
<b>Long-term Liabilities</b>	<u><u>\$ 537,061</u></u>	<u><u>\$ 3,836</u></u>	<u><u>\$ (119,389)</u></u>	<u><u>\$ 421,508</u></u>	<u><u>\$ 144,825</u></u>

For the governmental activities, long-term liabilities are liquidated by the General Fund.

The change in compensated absences is a net number.

### *Subscription Liabilities*

The City has entered into subscription liability agreements for subscription-based information technology assets. The subscription liability agreements have been recorded at the present value of the future minimum subscription payments as of the date of its inception. The following is an analysis of the annual requirements of principal and interest for the subscription liabilities as of December 31, 2024:

<b>Year Ending</b>	<b>Governmental Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2025	\$ 18,647	\$ 839
	<u><u>\$ 18,647</u></u>	<u><u>\$ 839</u></u>

## **(8) Long-Term Debt (Continued)**

### ***Revenue Bonds***

In October 2009, the Pine Lake Downtown Development Authority issued revenue bonds in the amount of \$1,023,307 on behalf of the City. Although the DDA served as the issuing entity, the debt is not an obligation of the DDA, and it bears no financial responsibility for repayment. The City and the Downtown Development Authority entered into an intergovernmental agreement whereby the City has guaranteed funding for the debt service of the bond issue. The debt is secured by City property taxes. Therefore, the debt does not appear in the DDA's financial statements. Accordingly, the debt is reported as a liability in the City's government-wide financial statements.

The proceeds are to be used by the City to make various capital improvements.

Annual debt service requirements to maturity for the revenue bonds are as follows:

<u>Year Ending</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 64,787	\$ 12,443
2026	67,696	9,534
2027	70,735	6,495
2028	73,911	3,319
	<u>\$ 277,129</u>	<u>\$ 31,791</u>

### ***Financed Purchases***

In 2023, the City entered into a finance purchase agreement with the Georgia Municipal Association for equipment and a vehicle. Principal and interest payments are due annually in the amount of \$34,358. The interest rate is 4.5 percent. Annual debt service requirements to maturity for the financed purchases are as follows:

<u>Year Ending</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2025	\$ 30,108	\$ 4,250
2026	31,463	2,895
2027	32,878	1,480
	<u>\$ 94,449</u>	<u>\$ 8,625</u>

## **(9) Employee Retirement Plans**

### ***Deferred Compensation Plan***

#### ***Plan Description***

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

## (9) Employee Retirement Plans (Continued)

### *Defined Contribution Plan*

#### *Plan Description*

As authorized by City Council, the City provides pension benefits for certain management positions that require 40 hour work weeks through a defined contribution plan under Internal Revenue Service Code 401a, City of Pine Lake Pension Plan. Under the terms of the plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The plan is sponsored by the Georgia Municipal Association and is administered by MetLife. A complete report of the pension plan can be obtained from the City Clerk's office. The City contribution rate is determined by the City Council. Currently the City's contribution is 5 percent of compensation for covered employees. The contribution requirements of the City and other plan provisions are established and may be amended by the City Council. During the year, the City contributed \$17,808, equal to 5 percent of eligible salaries. Eligible salaries for the year amounted to \$356,160. Gross salaries for the year amounted to \$450,559. Contributions immediately vest with plan participants.

## (10) Litigation

During the course of normal operations of the City, various claims and lawsuits arise. Management has advised that there are no potential liabilities that will impair the City's financial position as of the date of this audit report.

## (11) Commitments and Contingencies

#### *Grant Programs*

During this and prior years, the City has been a recipient of grants. These programs are subject to review and audit by the grantor agencies or their designee. These audits could result in a request for reimbursement to the grantor agency for costs disallowed under terms of the grant. Based on prior experience, the City believes such disallowances, if any, will be immaterial.

## (12) Accounting Changes and Error Corrections

During year ended December 31, 2024, the City determined that a restatement of beginning balances was needed for compensated absences which were improperly reported at the fund level in the General Fund, subscription-based information technology assets (SBITAs) and subscription liabilities for contract(s) that did not meet the definition of a SBITA per GASB 96 at the Government-Wide Level, and change for prior year major funds now being reported as nonmajor funds. The correction of these errors and accounting changes is better reflected in the schedule below in accordance with GASB Statement No. 100, Accounting Changes and Error Corrections.

Reporting Units Affected by Adjustments to and Restatements of Beginning Balances			
	Funds		Government-Wide
	General Fund	Nonmajor Governmental	Governmental Activities
12/31/23, as Previously Reported	\$ 675,843	\$ -	\$ 3,409,096
Changes from Major to Nonmajor Fund	-	184,026	-
Error Corrections			
Compensated Absences	27,447	-	-
SBITAs	-	-	(16,838)
Subscription Liabilities	-	-	18,186
Accounts Payable	21,843	-	21,843
12/31/23, as Adjusted or Restated	<u>\$ 725,133</u>	<u>\$ 184,026</u>	<u>\$ 3,432,287</u>



## **SUPPLEMENTARY INFORMATION**

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## NONMAJOR GOVERNMENTAL FUNDS

### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.

**McAllister Environmental Fund** - This fund accounts for funds received from Dr. Ann Dunn McAllister to be expended for growth and preservation of the natural environment as a bird-friendly habitat.

### CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

**Revenue Bond Fund** - This fund accounts for the proceeds and expenditures of the 2009 Bonds issued in accordance with the bond agreement.

**Grant Fund** - This fund is used to account for the proceeds and uses of various Federal and State grants and other financial assistance to be used for capital improvements.

**Capital Improvements Fund** - This fund accounts for funds received from the HOST tax and other sources that are to be used for capital projects.

**CITY OF PINE LAKE, GEORGIA  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2024**

	<u>Special Revenue Fund</u>	<u>Capital Project Funds</u>			<u>Total</u>
	<u>McAllister Environmental Fund</u>	<u>Revenue Bond Fund</u>	<u>Grant Fund</u>	<u>Capital Improvements Fund</u>	<u>Nonmajor Governmental Funds</u>
<b>Assets</b>					
Restricted Cash	\$ 93,996	\$ 89,690	\$ -	\$ 8,049	\$ 191,735
Due from Other Funds	-	-	-	3,900	3,900
<b>Total Assets</b>	<u>\$ 93,996</u>	<u>\$ 89,690</u>	<u>\$ -</u>	<u>\$ 11,949</u>	<u>\$ 195,635</u>
<b>Liabilities</b>					
Due to Other Funds	\$ 7,525	\$ -	\$ -	\$ -	\$ 7,525
<b>Total Liabilities</b>	<u>7,525</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,525</u>
<b>Fund Balances</b>					
Restricted	<u>86,471</u>	<u>89,690</u>	<u>-</u>	<u>11,949</u>	<u>188,110</u>
<b>Total Fund Balances</b>	<u>86,471</u>	<u>89,690</u>	<u>-</u>	<u>11,949</u>	<u>188,110</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 93,996</u>	<u>\$ 89,690</u>	<u>\$ -</u>	<u>\$ 11,949</u>	<u>\$ 195,635</u>

**CITY OF PINE LAKE, GEORGIA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u><b>Special Revenue Fund</b></u> <i>Formerly Major Fund</i>	<u><b>Capital Project Funds</b></u> <i>Formerly Major Funds</i>			<b>Total</b>
	<b>McAllister Environmental Fund</b>	<b>Revenue Bond Fund</b>	<b>Grant Fund</b>	<b>Capital Improvements Fund</b>	<b>Nonmajor Governmental Funds</b>
<b>Revenues</b>					
Investment Earnings	\$ 9	\$ 4,111	\$ -	\$ 1	\$ 4,121
<b>Total Revenues</b>	<u>9</u>	<u>4,111</u>	<u>-</u>	<u>1</u>	<u>4,121</u>
<b>Expenditures</b>					
Current					
General Government	-	-	37	-	37
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>37</u>	<u>-</u>	<u>37</u>
<b>Net Change in Fund Balances</b>	9	4,111	(37)	1	4,084
<b>Fund Balances, 12/31/23, as Previously Presented</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change Within Financial Reporting Entity (Major to Nonmajor Fund)	86,462	85,579	37	11,948	184,026
<b>Fund Balances, 12/31/23, as Adjusted</b>	<u>86,462</u>	<u>85,579</u>	<u>37</u>	<u>11,948</u>	<u>184,026</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 86,471</u></u>	<u><u>\$ 89,690</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 11,949</u></u>	<u><u>\$ 188,110</u></u>

**CITY OF PINE LAKE, GEORGIA  
McALLISTER ENVIRONMENTAL FUND  
SCHEDULE OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<b>Final Budget</b>	<b>Actual</b>	<b>Variance with Final Budget</b>
<b>Revenues</b>			
Investment Earnings	\$ -	\$ 9	\$ 9
<b>Total Revenues</b>	-	9	9
<b>Expenditures</b>			
Current			
Culture and Recreation	-	-	-
<b>Total Expenditures</b>	-	-	-
<b>Net Change in Fund Balance</b>	-	9	9
<b>Fund Balance - Beginning</b>	86,462	86,462	-
<b>Fund Balance - Ending</b>	\$ 86,462	\$ 86,471	\$ 9

**CITY OF PINE LAKE, GEORGIA  
SCHEDULE OF PROJECTS CONSTRUCTED  
WITH SPECIAL SALES TAX PROCEEDS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

SPLOST I Fund	Original Estimated Cost	Expenditures			Estimated Percentage of Completion
		Prior Years	Current Year	Total	
Administrative	\$ -	\$ 149	\$ -	\$ 149	0.00%
Renovation / Expansion					
Public Safety and Courts	300,000	29,432	219,528	248,960	82.99%
Police Dash Cameras	20,000	-	-	-	0.00%
Renovation / Repairs					
of City Hall	70,000	48,036	-	48,036	68.62%
Restroom for Public Works Building	5,000	-	-	-	0.00%
Rebuild of Oak Road from					
Forrest Street to Spring Street	150,000	-	-	-	0.00%
Road / Street Repair and Improvements	168,500	34,294	-	34,294	20.35%
Police Vehicle	45,000	38,457	-	38,457	85.46%
Public Works Enhanced Gate Repairs	7,000	-	-	-	0.00%
<b>Total SPLOST I Fund</b>	<b>\$ 765,500</b>	<b>\$ 150,368</b>	<b>\$ 219,528</b>	<b>\$ 369,896</b>	

SPLOST II Fund	Original Estimated Cost	Amended Estimated Cost	Expenditures			Estimated Percentage of Completion
			Prior Years	Current Year	Total	
Roads, Streets, Bridges, and Stormwater	\$ 367,401	\$ 367,401	\$ -	\$ 300	\$ 300	0.08%
Public Safety	50,000	50,000	-	-	-	0.00%
Recreation	400,000	400,000	-	-	-	0.00%
Public Works	50,000	50,000	-	-	-	0.00%
*Per Intergovernmental Agreement with DeKalb County (below)	-	2,000,000	-	-	-	0.00%
<b>Total SPLOST II Fund</b>	<b>\$ 867,401</b>	<b>\$ 2,867,401</b>	<b>\$ -</b>	<b>\$ 300</b>	<b>\$ 300</b>	

\* The Municipality, acting on its own behalf and as an agent of the County, shall undertake the reconstruction and repair of the dam at Pine Lake and capital improvements to the adjacent lake, wetlands, and greenspace as well as road, street, and bridge projects, to improve stormwater collection and management in the unincorporated area of the County and in the Municipality. The Municipality may also undertake projects to improve recreational facilities, such as the lake, dam, wetlands, parks and greenspace, that are made publicly available for use by all residents of the County and that contribute to tourism and economic development within the County.

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# **GOVERNMENTAL REPORT**

December 10, 2025

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the **City of Pine Lake, Georgia** (the "City"), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 10, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as items 2024-001, 2024-002, 2024-003, 2024-004 and, 2024-005 that we consider to be material weaknesses.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*, and which are described in the accompanying schedule of findings and responses as items 2024-006 and 2024-007.

## **City of Pine Lake's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The City's responses were not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*McNair, McLeMORE, Middlebrooks & Co., LLC*

McNAIR, McLEMORE, MIDDLEBROOKS & CO., LLC

**CITY OF PINE LAKE, GEORGIA  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDING DECEMBER 31, 2024**

**(1) Financial Statement Findings**

Findings noted on the Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*:

**2024-001    *Year-End Receivables/Revenue***

*CRITERIA*

In accordance with generally accepted accounting principles, under the modified accrual basis of accounting, revenues and corresponding receivables are recognized when measurable and available. Available typically means collectible within 60 days after year-end. Year-end procedures are necessary to ensure that revenues are recorded in the appropriate period.

*CONDITION*

During our audit of the City's financial statements for the year ended December 31, 2024, we noted that certain revenues were not properly recorded in accordance with the modified accrual basis of accounting. Audit adjustments were required to fairly state and classify revenues for the year ending December 31, 2024. The adjustments are summarized as follows by fund:

- General Fund
  - A material audit adjustment of \$66,085 was required to reverse prior year receivables.
  - A material audit adjustment of \$74,758 was required to reverse prior year taxes receivable.
- SPLOST II Fund
  - A material audit adjustment of \$2,000,000 was required to record year-end receivable and corresponding SPLOST revenues per intergovernmental agreement with DeKalb County.
  - An audit adjustment of \$13,041 was required to record year-end receivable and corresponding SPLOST revenues for the month of December 2024.

*EFFECT*

The City's accounting records contained errors which were identified and adjusted during the annual audit process.

*CAUSE*

The City does not have adequate accounting procedures to ensure that revenues are recorded in the proper period when measurable and available.

*RECOMMENDATION*

We recommend that the City implement stronger internal controls and procedures to ensure that all revenues that are measurable and available at year-end are properly accrued. This may include enhanced training for finance staff, improved documentation of revenue recognition policies, and periodic reviews of receivable and collection data near year-end.

*VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS*

Management concurs with the finding. The City will implement a subsequent period cash receipt review procedure to ensure the recording and reporting of revenues that are measurable and available within 60 days of year-end. A detailed schedule from DeKalb County will be obtained to ensure tax revenues, receivables, and any unavailable revenue are properly recorded. The City will clear all prior-year receivables through journal entry as a part of the year-end close procedures.

## **(1) Financial Statement Findings (Continued)**

### **2024-002    *Internal Controls over Revenues and Accounts Receivable***

#### ***CRITERIA***

Internal control frameworks and best practices require:

- Segregation of duties among individuals handling cash, recording transactions, and reconciling accounts.
- Timely bank reconciliations to ensure accuracy and completeness of financial records and to detect errors or irregularities promptly.

#### ***CONDITION***

The City lacks sufficient internal controls over its accounts receivable and revenue collection processes. Specifically:

- The same individual is responsible for opening the mail, preparing deposit tickets, and transporting deposits to the bank on a weekly basis.
- Bank reconciliations are not performed in a timely manner, which delays detection of discrepancies between the City's records and bank statements.

#### ***EFFECT***

These weaknesses increase the risk of misappropriation of funds, errors or omissions in financial records going undetected for extended periods, and reduced reliability of financial reporting.

#### ***CAUSE***

The City has not implemented adequate staffing and procedural controls to separate responsibilities and ensure timely reconciliations.

#### ***RECOMMENDATION***

We recommend the City:

- Implement segregation of duties by assigning different individuals to:
  - Open and log incoming payments
  - Prepare deposit tickets
  - Transport deposits to the bank
- Establish and adhere to a policy requiring bank reconciliations to be completed within a defined timeframe no later than 30 days after each month-end.
- Consider compensating controls such as:
  - Independent review of deposit logs and reconciliations
  - Dual custody during cash handling and deposit preparation

#### ***VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS***

Management concurs with the finding. The City will implement new procedures to ensure segregation of duties exist between receiving payments, making deposits, and recording transactions. More specifically, the City Clerk will receive payments and log them into a receipt ledger. The Executive Assistant to the City Manager will prepare deposit slips and make the deposit. The City Clerk will make a copy of the deposit receipt from the bank and match it with the receipt ledger. Deposit receipts, the receipt ledger, and all other source documents are submitted to Finance for review and recording in the accounting system. In addition, bank reconciliations will be completed within 30 days and reviewed within 45 days.

## **(1) Financial Statement Findings (Continued)**

### **2024-003    *Restatement – Error Corrections***

#### ***CRITERIA***

In accordance with generally accepted accounting principles, under the modified accrual basis of accounting, expenditures and liabilities should be recognized only when they are both measurable and due. Long-term liabilities, such as compensated absences not due at year-end, should be reported only in the government-wide financial statements prepared under the full accrual basis of accounting. Further, Governmental Accounting Standards Board (GASB) Statement No. 96 defines a Subscription-Based Information Technology Arrangement (SBITA) as a contract that conveys control of the right to use another party's IT software, alone or in combination with tangible capital assets, as specified in the contract, for a noncancelable period of twelve months or greater.

#### ***CONDITION***

During our audit of the City's financial statements for the year ended December 31, 2024, we identified that the City improperly recorded a liability for compensated absences in the General Fund in the prior year. We also identified that the City recorded SBITAs and related subscription liabilities in the government-wide financial statements for arrangements that do not meet the definition of a SBITA under GASB Statement No. 96. Specifically, the City capitalized costs and recognized liabilities for contracts which had a noncancelable period of less than 12 months. Lastly, the City's accounts payable included old items of which the City confirmed will never be paid. These items had remained on the City's books for several years without resolution. The following restatements were required to correct the errors described above as follows:

- General Fund
  - Increase Fund Balance and decrease Accrued Liabilities by \$27,447.
  - Increase Fund Balance and decrease Accounts Payable by \$21,843.
- Governmental Activities
  - Decrease Subscription-Based Information Technology Assets, Net of Accumulated Amortization by \$16,838.
  - Decrease Subscription Liabilities by \$18,186.
  - Decrease Accounts Payable by \$21,843.

#### ***EFFECT***

Fund Balance in the General Fund was understated by \$27,447, capital assets were overstated by \$16,838, and long-term debt liabilities were overstated by \$18,186 in the prior year.

#### ***CAUSE***

The City's accounting procedures did not properly differentiate between fund-level and government-wide accounting requirements and the City did not perform a sufficient evaluation of the nature of its IT contracts to determine whether they met the criteria for recognition under GASB 96.

#### ***RECOMMENDATION***

We recommend that the City revise its accounting policies and year-end closing procedures to ensure compliance with the proper basis of accounting at the fund level and government-wide financial statements. We also recommend that the City review all IT-related contracts to determine whether they meet the definition of a SBITA under GASB 96. Contracts that do not convey a right-to-use IT asset should not be capitalized. The City should also enhance its review procedures and provide training to accounting staff on the application of GASB 96 to ensure proper classification and recognition of subscription arrangements.

## **(1) Financial Statement Findings (Continued)**

### **2024-003    *Restatement – Error Corrections (Continued)***

#### ***VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS***

Management concurs with the finding. The City understands that compensated absences are a long-term liability and should not be recorded at the fund-level. All Subscription-Based Information Technology Arrangements will be reviewed to determine whether the contract falls under the provisions of GASB 96. All contracts with non-cancelable periods of less than 12 months will be expensed. The City will review all Accounts Payable balances as of December 31 to ensure the accuracy of that balance. A detailed schedule will be created to support the reported balance. Any accounts that do not belong will be removed.

### **2024-004    *Reconciliation of Beginning Fund Balance / Net Position***

#### ***CRITERIA***

Timely and accurate financial reports are essential to perform an analysis of the financial condition of the City, review data for accuracy and completeness, monitor compliance with budget appropriations, and to prepare annual financial statements.

#### ***CONDITION***

Beginning fund balance did not reconcile with the audited prior year ending fund balance / net position. Material audit adjustments were necessary to reconcile beginning fund balance / net position to the audited prior year ending fund balance / net position as follows:

- Material audit adjustments of \$1,312,278 were needed to reconcile beginning fund balance for the General Fund.
- Material audit adjustments of \$249,004 were needed to reconcile beginning fund balance for the ARPA Fund.
- Material audit adjustments of \$7,525 were needed to reconcile beginning fund balance for the McAllister Environmental Fund.
- Material audit adjustments of \$3,900 were needed to reconcile beginning fund balance for the Capital Improvements Fund.
- Material audit adjustments of \$12,868 were needed to reconcile beginning fund balance for the SPLOST I Fund.
- Material audit adjustments of \$161,071 were needed to reconcile beginning net position for the Stormwater Fund.

#### ***EFFECT***

The City's accounting records contained errors which were identified and adjusted during the annual audit process.

#### ***CAUSE***

Procedures were not performed to reconcile the roll forward of fund balance / net position to the prior year audited financial statements. In addition, the City did not have controls in place to ensure proper recording of receivables, payables, capital assets, long-term debt, and revenue.

#### ***RECOMMENDATION***

The City should establish procedures to reconcile the roll forward of fund balance / net position between accounting periods. We also recommend the City implement procedures to ensure the proper recording of receivables, payables, capital assets, long-term debt, and revenue.

#### ***VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS***

Management concurs with the finding. All audit adjustments will be entered into the ledger. Ending Fund Balance for all governmental funds and Ending Net Position for all proprietary funds will be reconciled with audited amounts once the audit has been completed and all journal entries have been posted. Beginning Fund Balance/Beginning Net Position will be reconciled with prior-year audited amounts while creating the current-year Trail Balance.

## **(1) Financial Statement Findings (Continued)**

### **2024-005    *Revenue Recognition – ARPA Fund***

#### ***CRITERIA***

In accordance with generally accepted accounting principles, American Rescue Plan Act grant funding should be recognized in the same period that the funds are expended.

#### ***CONDITION***

During our audit of the City's financial statements for the year ended December 31, 2024, we noted that ARPA funds were expended for eligible purposes during the year, but the corresponding revenue was not recognized. A material audit entry of \$85,982 was needed.

#### ***EFFECT***

The financial statements understated revenue and overstated deferred inflows of resources in the governmental funds.

#### ***CAUSE***

The City's revenue recognition procedures did not properly align with the timing of ARPA-related expenditures.

#### ***RECOMMENDATION***

We recommend that the City enhance its grant accounting procedures to ensure that revenues from expenditure-driven grants such as ARPA are recognized in the same period as the related expenditures. This includes timely reconciliation of grant expenditures with revenue recognition.

#### ***VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS***

Management concurs with the finding. The City understands that ARPA revenue is not recognized until allowable expenditures are incurred. A reconciliation of ARPA expenditures and ARPA revenue will be completed at year-end as a part of the closing process for that fund. An adjusting entry will be posted to recognize revenue and decrease deferred inflows of resources.



## **(2) Compliance Findings**

### **2024-006    *Violation of Georgia Law – SPLOST Funds***

#### ***CRITERIA***

Under Georgia law and sound governmental accounting practices, each SPLOST referendum must be accounted for separately to ensure that proceeds are used exclusively for the purposes approved by voters. This includes maintaining separate bank accounts, accounting records, and financial reporting for each SPLOST.

#### ***CONDITION***

During our audit of the City's financial operations for the year ended December 31, 2024, we observed that SPLOST II revenues were deposited into the SPLOST I bank account throughout the year. As of year-end, these funds had not been properly transferred to the designated SPLOST II bank account. This resulted in the comingling of funds from two separate SPLOST referenda, each with distinct voter-approved project lists and legal restrictions. As of December 31, 2024, the SPLOST II Fund had a balance due from SPLOST I Fund of \$78,892.

#### ***EFFECT***

The City is in violation of the Official Code of Georgia (O.C.G.A.) Section 48-8-121(a)(1).

#### ***CAUSE***

The City did not implement adequate procedures to ensure that SPLOST II revenues were deposited into the correct bank account.

#### ***RECOMMENDATION***

We recommend that the City immediately establish and enforce procedures to ensure that all SPLOST revenues are deposited into the correct bank accounts upon receipt. The City should also perform a reconciliation to identify and transfer any SPLOST II funds currently held in the SPLOST I account.

#### ***VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS***

Management concurs with the finding. The City has opened a bank account for SPLOST II to keep the funding sources separate. All deposits moving forward will go into the new account. A reconciliation will be performed to ensure that all SPLOST funds are in the correct bank account. Transfers will be made for any funds in the wrong account.

**(2) Compliance Findings (Continued)**

**2024-007    *Expenditures in Excess of Appropriations***

*CRITERIA*

Official Code of Georgia Annotated (O.C.G.A.) § 36-81-3 requires that local governments operate under a legally adopted balanced budget and prohibits expenditures from exceeding appropriations at the department level within the General Fund. Compliance with this statute and the City’s budget ordinance is mandatory.

*CONDITION*

During our audit of the City’s financial operations for the year ended December 31, 2024, we noted that actual expenditures in the General Fund and ARPA Fund exceeded the legally adopted appropriations as follows:

<u>Fund</u>	<u>Amount</u>
General Fund	
General Government	\$   56,562
Judicial	4,327
Public Works	27,919
Debt Service	
Principal	13,365
Interest	17,134
ARPA Fund	51,645

*EFFECT*

Expenditures in excess of appropriations represent noncompliance with O.C.G.A. § 36-81-3 and the City’s legally adopted budget.

*CAUSE*

The City did not adequately monitor budget-to-actual expenditures throughout the fiscal year, and no budget amendment was adopted to cover the excess spending.

*RECOMMENDATION*

We recommend that the City strengthen its budget monitoring process by preparing monthly budget-to-actual reports, reviewing them with department heads, and adopting timely budget amendments when necessary to ensure compliance with Georgia law.

*VIEWS OF RESPONSIBLE OFFICIALS AND PLANNED CORRECTIVE ACTIONS*

Management concurs with the finding. The City will monitor the budget with actual expenditures by preparing a monthly report to be reviewed by the City Manager and all departments. The City will also ensure there are sufficient funds in a line item prior to making purchases. Budget amendments will be taken to Council for any departments in need of additional funding.



## COUNCIL AGENDA MEMORANDUM (PCAM)

**TO:** Honorable Mayor and Council Members

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

**DATE:** January 27, 2026

**TITLE:** 2026 City Council Regular Meeting Calendar

### **RECOMMENDATION**

Approve resolution adopting the regular meeting calendar of the City Council for calendar year 2026.

### **BACKGROUND**

At the start of each year, the City Council adopts its meeting calendar. This calendar follows the codified pattern of “first and last Tuesday of each month.” Unlike previous years, this calendar does not appear to present any conflicts against City holidays.

There is no meeting scheduled for **July 14, 2026 (the second Tuesday in July)**. This option comes at the recommendation of the Mayor and City Manager to insert a “summer break” into the meeting calendar.

### **RESOURCE IMPACT**

No impact.

### **ATTACHMENTS**

Resolution R-2026-03  
2026 City Council Regular Meeting Calendar

**A RESOLUTION OF THE CITY OF PINE LAKE TO ADOPT THE 2026 REGULAR MEETING SCHEDULE AND CALENDAR, AND FOR OTHER PURPOSES**

WHEREAS, The Georgia Open Meetings Act, O.C.G.A. § 50-14-1, *et seq.*, requires that each Local Government approve a regular meeting schedule to inform the public when the Government intends to meet and conduct its business; and

WHEREAS, Section 2.19 of the Charter of the City of Pine Lake also requires the city council to meet regularly and to provide notice of its meetings;

WHEREAS, The Council was presented with a draft meeting calendar during its Work Session held on January 13; and

NOW THEREFORE, BE IT RESOLVED by the Governing Authority of the City of Pine Lake, Georgia, in an open and public meeting, that it formally adopts the Meeting Schedule published at the January 13 meeting and attached to the Council Action Memorandum for this Agenda Item. Furthermore, the City Clerk is directed to attach a copy of that calendar as an Exhibit to this Resolution by which attachment the calendared is incorporated into this Resolution by Reference.

BE IT FURTHER RESOLVED, that this resolution is effective immediately upon its adoption by the Governing Authority, and the City Clerk is authorized, in consultation with the City Attorney, to make any changes or modifications to this Resolution as may be necessary to give full effect to the intent of the City Council.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 27th day of January, 2026.

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BRANDY HALL  
Mayor

ATTEST:

APPROVED AS TO FORM:

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NED DAGENHARD  
City Clerk

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CHRISTOPHER D. BALCH  
City Attorney

2026 City Council Meetings Schedule		
<b><i>Date</i></b>	<b><i>Time</i></b>	<b><i>Meeting Type</i></b>
January 13, 2026	6:00 PM	Work Session
January 27, 2026	6:00 PM	Regular Meeting
February 10, 2026	6:00 PM	Work Session
February 24, 2026	6:00 PM	Regular Meeting
March 10, 2026	6:00 PM	Work Session
March 31, 2026	6:00 PM	Regular Meeting
April 14, 2026	6:00 PM	Work Session
April 28, 2026	6:00 PM	Regular Meeting
May 12, 2026	6:00 PM	Work Session
May 26, 2026	6:00 PM	Regular Meeting
June 9, 2026	6:00 PM	Work Session
June 30, 2026	6:00 PM	Regular Meeting
July 28, 2026	6:00 PM	Regular Meeting
August 11, 2026	6:00 PM	Work Session
August 25, 2026	6:00 PM	Regular Meeting
September 8, 2026	6:00 PM	Work Session
September 29, 2026	6:00 PM	Regular Meeting
October 13, 2026	6:00 PM	Work Session
October 27, 2026	6:00 PM	Regular Meeting
November 10, 2026	6:00 PM	Work Session
November 24, 2026	6:00 PM	Regular Meeting
December 8, 2026	6:00 PM	Work Session
December 29, 2026	6:00 PM	Regular Meeting



## COUNCIL AGENDA MEMORANDUM (CAM)

**TO:** Honorable Mayor and Council Members

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

**DATE:** January 27, 2026

**TITLE:** Local Maintenance Improvement Grant (LMIG) Application

### **RECOMMENDATION**

Approve resolution to apply for the 2026 Local Maintenance Improvement Grant (LMIG).

### **BACKGROUND**

The Georgia Department of Transportation (GDOT) announced that the Governor and the Legislature included Local Maintenance Improvement Grant Assistance funds (LMIG) in the fiscal year 2026 budget. The LMIG funds will be administered and distributed using the GDOT Grants LMIG Application System. Eligible activities/projects for LMIG funds will be allocated per the LMIG formula. The City of Pine Lake's formula amount is approximately \$13,964.05. LMIG funds require a local match of 30% (\$4,189.22).

### **RESOURCE IMPACT**

There is no fiscal impact for the application process but application approval will require a 30 percent local match of \$4,189.22.

### **ATTACHMENTS**

Resolution  
LMIG Formula Table

**A RESOLUTION AUTHORIZING THE CITY MANAGER OR THEIR DESIGNEE TO  
APPLY FOR FUNDS FOR LOCAL INFRASTRUCTURE IMPROVEMENT FROM THE  
GEORGIA DEPARTMENT OF TRANSPORTATION LOCAL MAINTENANCE AND  
IMPROVEMENT GRANT PROGRAM**

WHEREAS, The State of Georgia through the Department of Transportation (“GDOT”) administers the Local Maintenance and Improvement Grant Program (“LMIG”) to provide funds to cities and counties for the purpose of improving and maintaining local streets and rights of way; and

WHEREAS, GDOT has released funds to be applied to the program and is accepting applications for those funds; and

WHEREAS, The City Council finds and concludes that seeking and utilizing grant funds from the State for paving and roadway repair saves local tax dollars for other City priorities; and

WHEREAS, The City Council wishes to express its support for the application for these funds and commit to accepting them once released by the State;

NOW THEREFORE, BE IT RESOLVED by the Governing Authority of the City of Pine Lake, Georgia, the City Manager, or his designee, is authorized to apply for the GDOT LMIG program funds on behalf of the City of Pine Lake.

BE IT FURTHER RESOLVED that the Governing Authority of the City of Pine Lake commits and agrees to accept the funds available pursuant to the LMIG Program, and commits to the acceptance of any and all conditions imposed on the use of those funds by GDOT.

BE IT FURTHER RESOLVED that the Mayor is expressly authorized to sign any and all documents required by GDOT or any other agency, to give full force and effect to this resolution

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 27th day of January, 2026.

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BRANDY HALL  
Mayor

ATTEST:

APPROVED AS TO FORM:

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NED DAGENHARD  
City Clerk

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CHRISTOPHER D. BALCH  
City Attorney

## FY 2026 LMIG FORMULA AMOUNTS

Cities are within multiple regional commissions -

Based on 2023 Census Estimates \*\*

Cities are within multiple Counties in the same regional commissions -

Based on 2025 GDOT Report \*

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
5	APPLING	(UNINCORPORATED)	859.09	13,053	\$ 1,129,807.27	\$ 1,152,992.44	\$ 1,307,148.37	10%
5	APPLING	BAXLEY	85.19	4,945	\$ 134,725.81	\$ 136,993.60	\$ 154,957.92	10%
5	APPLING	GRAHAM	2.69	264	\$ 4,900.50	\$ 4,988.80	\$ 5,641.59	10%
5	APPLING	SURRENCY	6.17	195	\$ 8,733.78	\$ 8,895.52	\$ 10,090.71	10%
4	ATKINSON	(UNINCORPORATED)	376.06	5,225	\$ 495,804.05	\$ 501,388.74	\$ 568,801.23	10%
4	ATKINSON	PEARSON	17.88	1,825	\$ 33,930.59	\$ 33,432.91	\$ 37,986.18	10%
4	ATKINSON	WILLACOOCHEE	14.75	1,243	\$ 25,694.98	\$ 25,992.96	\$ 29,514.44	10%
5	BACON	(UNINCORPORATED)	500.34	7,652	\$ 658,675.09	\$ 672,451.23	\$ 761,638.24	10%
5	BACON	ALMA	40.97	3,472	\$ 70,828.19	\$ 72,525.08	\$ 82,114.81	10%
4	BAKER	(UNINCORPORATED)	265.85	2,174	\$ 347,847.35	\$ 345,578.51	\$ 391,557.85	30%
4	BAKER	NEWTON	9.17	569	\$ 15,118.72	\$ 15,024.68	\$ 16,934.74	30%
2	BALDWIN	(UNINCORPORATED)	414.98	26,910	\$ 669,643.65	\$ 683,607.68	\$ 774,419.95	30%
2	BALDWIN	MILLEDGEVILLE	93.41	16,486	\$ 219,216.56	\$ 220,592.29	\$ 246,698.27	30%
1	BANKS	(UNINCORPORATED)	348.83	15,373	\$ 515,874.37	\$ 528,880.30	\$ 600,672.88	30%
1	BANKS	HOMER	17.65	1,647	\$ 29,881.49	\$ 31,460.07	\$ 36,425.07	30%
1	BANKS / JACKSON	MAYSVILLE	19.08	2,167	\$ 35,323.42	\$ 36,530.43	\$ 42,059.13	30%
1	BARROW	(UNINCORPORATED)	485.97	57,262	\$ 917,757.02	\$ 947,411.50	\$ 1,085,605.99	30%
1	BARROW	BETHLEHEM	8.45	777	\$ 14,799.75	\$ 15,175.37	\$ 17,358.77	30%
1	BARROW	CARL	3.66	227	\$ 5,787.23	\$ 5,928.26	\$ 6,758.40	30%
1	BARROW	STATHAM	22.36	3,102	\$ 44,779.31	\$ 45,979.16	\$ 53,193.28	30%
1	BARROW	WINDER	95.51	19,669	\$ 231,148.41	\$ 239,039.73	\$ 271,763.61	30%
1	BARROW / GWINNETT	AUBURN	43.64	9,688	\$ 102,768.67	\$ 109,226.14	\$ 129,037.79	30%
6	BARTOW	(UNINCORPORATED)	876.86	77,674	\$ 1,526,741.01	\$ 1,567,258.31	\$ 1,780,812.95	30%
6	BARTOW	ADAIRSVILLE	35.77	5,052	\$ 73,542.44	\$ 75,849.93	\$ 85,717.06	30%
6	BARTOW	CARTERSVILLE	141.52	24,937	\$ 311,688.40	\$ 323,486.21	\$ 373,480.64	30%
6	BARTOW	EMERSON	21.04	1,437	\$ 34,551.05	\$ 35,217.37	\$ 39,768.14	30%
6	BARTOW	EUHARLEE	24.97	4,168	\$ 56,871.63	\$ 57,561.30	\$ 64,287.84	30%
6	BARTOW	KINGSTON	8.02	902	\$ 14,353.41	\$ 14,595.25	\$ 17,617.40	30%
6	BARTOW	WHITE	4.91	645	\$ 10,032.27	\$ 10,230.51	\$ 11,429.64	30%



GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
6	BARTOW / POLK	TAYLORSVILLE	5.37	258	\$ 8,109.83	\$ 8,297.99	\$ 9,395.08	30%
4	BEN HILL	(UNINCORPORATED)	347.22	8,186	\$ 474,448.09	\$ 483,977.04	\$ 548,511.76	10%
4	BEN HILL / IRWIN	FITZGERALD	88.67	8,942	\$ 163,211.97	\$ 165,666.47	\$ 187,627.02	10%
4	BERRIEN	(UNINCORPORATED)	642.25	11,017	\$ 852,300.76	\$ 868,551.99	\$ 985,951.20	10%
4	BERRIEN	ALAPAHA	8.18	490	\$ 12,931.14	\$ 13,214.34	\$ 14,984.50	10%
4	BERRIEN	ENIGMA	11.72	1,098	\$ 21,093.46	\$ 21,258.83	\$ 24,217.29	10%
4	BERRIEN	NASHVILLE	46.90	4,945	\$ 87,052.69	\$ 88,727.99	\$ 100,735.58	10%
4	BERRIEN	RAY CITY	6.15	1,020	\$ 13,385.87	\$ 13,705.23	\$ 15,788.28	10%
3	BIBB	MACON BIBB COUNTY	1,137.77	156,512	\$ 2,348,646.26	\$ 2,385,048.79	\$ 2,697,459.99	30%
2	BLECKLEY	(UNINCORPORATED)	317.91	7,712	\$ 434,658.33	\$ 443,904.45	\$ 503,716.19	10%
2	BLECKLEY	COCHRAN	54.04	4,749	\$ 96,055.40	\$ 96,167.24	\$ 109,486.18	10%
5	BRANTLEY	(UNINCORPORATED)	513.50	16,884	\$ 729,222.60	\$ 744,188.27	\$ 844,348.55	10%
5	BRANTLEY	HOBOKEN	14.24	489	\$ 20,358.24	\$ 20,749.95	\$ 23,559.11	10%
5	BRANTLEY	NAHUNTA	19.55	1,028	\$ 30,030.91	\$ 30,677.20	\$ 34,819.50	10%
4	BROOKS	(UNINCORPORATED)	593.46	11,355	\$ 794,554.60	\$ 811,066.10	\$ 919,205.73	10%
4	BROOKS	MORVEN	8.24	514	\$ 13,242.60	\$ 13,431.27	\$ 15,236.04	10%
4	BROOKS	QUITMAN	45.80	4,036	\$ 81,031.28	\$ 82,217.30	\$ 92,868.98	10%
4	BROOKS / THOMAS	BARWICK	6.97	353	\$ 10,719.20	\$ 10,900.85	\$ 12,320.18	30%
5	BRYAN	(UNINCORPORATED)	316.55	28,441	\$ 548,449.05	\$ 564,460.17	\$ 645,659.44	30%
5	BRYAN	PEMBROKE	25.57	2,839	\$ 47,281.25	\$ 48,548.48	\$ 55,913.60	30%
5	BRYAN	RICHMOND HILL	69.56	18,459	\$ 192,249.76	\$ 198,556.20	\$ 226,617.93	30%
5	BULLOCH	(UNINCORPORATED)	1,241.94	46,969	\$ 1,792,651.04	\$ 1,831,816.96	\$ 2,084,694.12	30%
5	BULLOCH	BROOKLET	20.68	2,063	\$ 36,736.17	\$ 38,379.99	\$ 43,603.08	30%
5	BULLOCH	PORTAL	10.56	677	\$ 16,909.27	\$ 17,272.72	\$ 19,652.68	30%
5	BULLOCH	REGISTER	1.72	166	\$ 3,085.76	\$ 3,154.04	\$ 3,587.81	30%
5	BULLOCH	STATESBORO	124.51	34,452	\$ 355,091.43	\$ 366,515.86	\$ 415,431.48	30%
2	BURKE	(UNINCORPORATED)	809.17	16,805	\$ 1,090,730.90	\$ 1,113,681.35	\$ 1,262,497.50	10%
2	BURKE	GIRARD	4.67	182	\$ 6,808.35	\$ 6,954.71	\$ 7,876.34	10%
2	BURKE	KEYSVILLE	3.12	307	\$ 5,737.57	\$ 5,791.21	\$ 6,548.95	10%
2	BURKE	MIDVILLE	7.98	381	\$ 12,076.10	\$ 12,322.47	\$ 13,944.77	10%
2	BURKE	SARDIS	9.38	999	\$ 17,469.15	\$ 17,843.16	\$ 20,216.52	10%
2	BURKE	VIDETTE	-	102	\$ 616.63	\$ 617.46	\$ 707.93	10%
2	BURKE	WAYNESBORO	36.88	5,607	\$ 79,814.93	\$ 80,841.82	\$ 91,140.89	10%
3	BUTTS	(UNINCORPORATED)	339.03	19,933	\$ 529,624.81	\$ 544,444.59	\$ 618,443.71	30%
3	BUTTS	FLOVILLA	10.93	683	\$ 17,337.20	\$ 17,796.44	\$ 20,218.28	30%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
3	BUTTS	JACKSON	45.05	5,854	\$ 89,400.39	\$ 91,400.96	\$ 104,424.70	30%
3	BUTTS	JENKINSBURG	4.52	417	\$ 7,925.37	\$ 8,156.69	\$ 9,294.93	30%
4	CALHOUN	(UNINCORPORATED)	221.99	1,136	\$ 278,834.80	\$ 284,208.37	\$ 322,243.64	30%
4	CALHOUN	EDISON	11.09	1,177	\$ 21,214.26	\$ 21,108.20	\$ 23,873.45	30%
4	CALHOUN	LEARY	6.93	503	\$ 11,781.45	\$ 11,764.74	\$ 13,304.61	30%
4	CALHOUN	MORGAN	3.98	1,800	\$ 14,487.66	\$ 16,120.66	\$ 18,128.92	30%
4	CALHOUN / EARLY	ARLINGTON	17.48	1,149	\$ 28,849.44	\$ 28,938.53	\$ 32,727.97	30%
5	CAMDEN	(UNINCORPORATED)	299.55	17,179	\$ 469,851.10	\$ 479,397.76	\$ 543,422.15	30%
5	CAMDEN	KINGSLAND	114.37	20,343	\$ 256,050.28	\$ 265,650.81	\$ 303,149.07	30%
5	CAMDEN	ST MARYS	107.25	19,537	\$ 244,195.57	\$ 251,104.92	\$ 287,472.44	30%
5	CAMDEN	WOODBINE	17.39	1,059	\$ 27,780.89	\$ 28,319.84	\$ 31,975.88	30%
5	CANDLER	(UNINCORPORATED)	367.44	6,865	\$ 491,024.12	\$ 500,918.84	\$ 567,976.86	10%
5	CANDLER	METTER	43.37	3,986	\$ 76,832.57	\$ 78,570.98	\$ 89,080.84	10%
5	CANDLER	PULASKI	4.08	208	\$ 6,184.71	\$ 6,372.40	\$ 7,221.29	10%
6	CARROLL	(UNINCORPORATED)	999.37	76,984	\$ 1,670,765.55	\$ 1,713,085.86	\$ 1,949,510.00	30%
6	CARROLL	BOWDON	19.12	2,211	\$ 36,611.68	\$ 37,352.19	\$ 42,421.16	30%
6	CARROLL	CARROLLTON	139.84	27,793	\$ 338,815.21	\$ 342,934.32	\$ 390,923.60	30%
6	CARROLL	MOUNT ZION	24.90	2,022	\$ 42,005.32	\$ 43,297.11	\$ 49,294.45	30%
6	CARROLL	ROOPVILLE	0.58	242	\$ 2,125.50	\$ 2,193.73	\$ 2,500.93	30%
6	CARROLL	WHITESBURG	7.44	622	\$ 12,765.17	\$ 13,068.38	\$ 14,852.73	30%
6	CARROLL / DOUGLAS	VILLA RICA	84.72	18,703	\$ 212,432.33	\$ 219,713.91	\$ 249,779.43	30%
6	CARROLL / HARALSON	TEMPLE	44.05	6,360	\$ 88,183.93	\$ 93,739.78	\$ 106,520.48	30%
6	CATOOSA	(UNINCORPORATED)	428.09	55,245	\$ 857,918.38	\$ 875,476.26	\$ 989,643.38	30%
6	CATOOSA	RINGGOLD	23.30	3,435	\$ 49,420.71	\$ 50,332.74	\$ 56,835.59	30%
6	CATOOSA / WALKER	FORT OGLETHORPE	45.50	10,598	\$ 119,945.52	\$ 121,872.39	\$ 137,987.56	30%
5	CHARLTON	(UNINCORPORATED)	285.08	7,351	\$ 393,953.53	\$ 400,733.47	\$ 454,720.23	10%
5	CHARLTON	FOLKSTON	25.66	4,684	\$ 58,282.99	\$ 60,633.33	\$ 68,846.23	10%
5	CHARLTON	HOMELAND	24.32	899	\$ 35,337.53	\$ 35,904.40	\$ 40,678.96	10%
5	CHATHAM	(UNINCORPORATED)	363.49	92,594	\$ 1,006,967.98	\$ 1,025,628.38	\$ 1,157,383.42	30%
5	CHATHAM	BLOOMINGDALE	32.14	3,129	\$ 56,265.35	\$ 59,455.38	\$ 67,230.09	30%
5	CHATHAM	GARDEN CITY	47.33	10,373	\$ 120,784.70	\$ 123,471.94	\$ 139,017.41	30%
5	CHATHAM	POOLER	115.92	29,544	\$ 306,146.28	\$ 322,354.48	\$ 369,203.35	30%
5	CHATHAM	PORT WENTWORTH	55.29	14,468	\$ 128,219.17	\$ 145,272.09	\$ 178,710.79	30%
5	CHATHAM	SAVANNAH	709.74	147,748	\$ 1,762,631.59	\$ 1,800,037.11	\$ 2,030,501.88	30%
5	CHATHAM	THUNDERBOLT	15.78	2,539	\$ 34,756.70	\$ 35,447.95	\$ 39,967.87	30%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
5	CHATHAM	TYBEE ISLAND	30.33	3,119	\$ 55,951.83	\$ 57,208.60	\$ 64,597.55	30%
5	CHATHAM	VERNONBURG	1.33	141	\$ 2,462.44	\$ 2,525.07	\$ 2,862.02	30%
3	CHATTAHOOCHEE	CUSSETA-CHATTAHOOCHEE	80.79	8,661	\$ 154,011.58	\$ 155,327.41	\$ 174,517.90	10%
6	CHATTOOGA	(UNINCORPORATED)	423.24	17,888	\$ 624,935.55	\$ 637,528.83	\$ 723,499.92	30%
6	CHATTOOGA	LYERLY	5.93	463	\$ 10,009.41	\$ 10,195.07	\$ 11,610.89	30%
6	CHATTOOGA	MENLO	7.10	482	\$ 11,610.76	\$ 11,822.64	\$ 13,399.59	30%
6	CHATTOOGA	SUMMERVILLE	38.83	4,420	\$ 74,310.97	\$ 75,583.07	\$ 85,663.93	30%
6	CHATTOOGA	TRION	19.30	1,969	\$ 35,580.18	\$ 36,144.44	\$ 40,996.46	30%
6	CHEROKEE	(UNINCORPORATED)	1,274.02	187,117	\$ 2,662,847.48	\$ 2,729,358.91	\$ 3,102,816.43	30%
6	CHEROKEE	BALL GROUND	21.58	3,039	\$ 39,670.26	\$ 41,376.78	\$ 51,651.47	30%
6	CHEROKEE	CANTON	124.21	36,857	\$ 362,949.68	\$ 376,192.75	\$ 431,698.50	30%
6	CHEROKEE	HOLLY SPRINGS	72.07	19,540	\$ 188,833.31	\$ 202,295.11	\$ 237,674.99	30%
6	CHEROKEE	WALESKA	3.65	961	\$ 8,943.62	\$ 10,312.06	\$ 11,838.55	30%
6	CHEROKEE	WOODSTOCK	121.84	38,473	\$ 359,734.16	\$ 372,385.24	\$ 439,558.16	30%
1	CLARKE	ATHENS-CLARKE	610.24	128,628	\$ 1,523,622.84	\$ 1,555,749.97	\$ 1,756,898.36	30%
1	CLARKE	WINTERVILLE	17.12	1,195	\$ 28,244.48	\$ 28,785.41	\$ 32,537.44	30%
4	CLAY	(UNINCORPORATED)	196.70	1,757	\$ 251,279.95	\$ 256,385.54	\$ 290,740.60	10%
4	CLAY	FORT GAINES	14.91	982	\$ 24,327.66	\$ 24,704.66	\$ 27,929.55	10%
4	CLAY	BLUFFTON	4.40	114	\$ 6,075.31	\$ 6,185.37	\$ 7,022.04	10%
7	CLAYTON	(UNINCORPORATED)	861.45	235,782	\$ 2,493,912.33	\$ 2,533,353.65	\$ 2,856,335.81	30%
7	CLAYTON	FOREST PARK	79.58	19,368	\$ 218,163.38	\$ 219,149.62	\$ 247,116.11	30%
7	CLAYTON	JONESBORO	27.61	6,140	\$ 61,289.74	\$ 62,024.58	\$ 81,712.95	30%
7	CLAYTON	LAKE CITY	17.72	2,896	\$ 40,413.10	\$ 39,889.31	\$ 45,192.85	30%
7	CLAYTON	LOVEJOY	22.31	12,080	\$ 95,744.88	\$ 99,715.67	\$ 115,434.07	30%
7	CLAYTON	MORROW	30.00	6,395	\$ 76,684.65	\$ 77,135.56	\$ 86,867.24	30%
7	CLAYTON	RIVERDALE	49.98	14,672	\$ 152,145.16	\$ 153,263.41	\$ 172,607.18	30%
5	CLINCH	(UNINCORPORATED)	385.64	3,844	\$ 494,867.69	\$ 504,965.22	\$ 572,782.64	10%
5	CLINCH	ARGYLE	3.44	189	\$ 5,377.85	\$ 5,449.81	\$ 6,183.12	10%
5	CLINCH	DUPONT	3.21	128	\$ 4,718.13	\$ 4,798.33	\$ 5,434.05	10%
5	CLINCH	FARGO	8.03	258	\$ 11,367.98	\$ 11,588.38	\$ 13,161.90	10%
5	CLINCH	HOMERVILLE	23.06	2,327	\$ 42,338.29	\$ 42,963.21	\$ 48,805.67	10%
7	COBB	(UNINCORPORATED)	2,429.84	573,376	\$ 6,441,927.29	\$ 6,563,712.34	\$ 7,420,390.68	30%
7	COBB	ACWORTH	88.71	22,379	\$ 244,503.04	\$ 248,307.32	\$ 280,942.85	30%
7	COBB	KENNESAW	104.30	34,683	\$ 329,285.61	\$ 337,397.25	\$ 388,415.42	30%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
7	COBB	MARIETTA	212.96	62,769	\$ 635,383.63	\$ 652,003.49	\$ 737,218.69	30%
7	COBB	POWDER SPRINGS	78.02	18,950	\$ 197,284.26	\$ 204,463.70	\$ 242,005.88	30%
7	COBB	SMYRNA	173.18	56,566	\$ 551,694.09	\$ 562,994.89	\$ 637,834.60	30%
7	COBB / DOUGLAS	AUSTELL	42.77	8,148	\$ 99,891.78	\$ 102,156.72	\$ 117,117.45	30%
4	COFFEE	(UNINCORPORATED)	1,023.34	27,242	\$ 1,418,954.35	\$ 1,444,579.29	\$ 1,638,220.64	10%
4	COFFEE	AMBROSE	9.72	335	\$ 13,892.01	\$ 14,192.47	\$ 16,089.52	10%
4	COFFEE	BROXTON	17.20	1,075	\$ 27,530.29	\$ 28,082.61	\$ 31,817.87	10%
4	COFFEE	DOUGLAS	107.24	11,769	\$ 202,704.48	\$ 206,049.03	\$ 233,544.66	10%
4	COFFEE	NICHOLLS	15.52	2,896	\$ 38,541.54	\$ 38,253.82	\$ 42,077.44	10%
4	COLQUITT	(UNINCORPORATED)	869.71	28,732	\$ 1,236,891.06	\$ 1,261,365.43	\$ 1,431,007.05	30%
4	COLQUITT	BERLIN	6.94	517	\$ 11,586.10	\$ 11,845.15	\$ 13,415.94	30%
4	COLQUITT	DOERUN	11.97	718	\$ 19,042.15	\$ 19,379.01	\$ 21,933.94	30%
4	COLQUITT	ELLENTON	4.52	213	\$ 6,826.44	\$ 6,946.48	\$ 7,879.08	30%
4	COLQUITT	FUNSTON	4.05	411	\$ 7,405.71	\$ 7,569.85	\$ 8,587.73	30%
4	COLQUITT	MOULTRIE	117.93	14,565	\$ 233,246.93	\$ 236,740.84	\$ 268,088.30	30%
4	COLQUITT	NORMAN PARK	13.36	975	\$ 22,194.57	\$ 22,633.50	\$ 25,686.01	30%
2	COLUMBIA	(UNINCORPORATED)	810.14	143,590	\$ 1,833,350.30	\$ 1,881,285.19	\$ 2,143,819.46	10%
2	COLUMBIA	GROVETOWN	46.62	17,580	\$ 158,135.35	\$ 164,090.83	\$ 188,032.00	10%
2	COLUMBIA	HARLEM	24.60	3,992	\$ 53,775.84	\$ 55,154.34	\$ 62,542.36	10%
4	COOK	(UNINCORPORATED)	383.25	8,965	\$ 521,330.18	\$ 532,625.56	\$ 604,940.35	10%
4	COOK	ADEL	62.87	5,700	\$ 110,484.52	\$ 113,181.65	\$ 128,590.70	10%
4	COOK	CECIL	5.33	283	\$ 8,280.71	\$ 8,383.89	\$ 9,511.95	10%
4	COOK	LENOX	13.26	737	\$ 20,826.84	\$ 21,094.67	\$ 23,892.57	10%
4	COOK	SPARKS	19.42	2,029	\$ 36,135.93	\$ 36,670.92	\$ 41,582.82	10%
3	COWETA	(UNINCORPORATED)	996.79	99,670	\$ 1,789,054.84	\$ 1,839,616.07	\$ 2,103,308.13	30%
3	COWETA	GRANTVILLE	27.96	3,278	\$ 54,183.80	\$ 54,965.68	\$ 62,344.94	30%
3	COWETA	MORELAND	4.86	382	\$ 8,298.31	\$ 8,420.68	\$ 9,533.49	30%
3	COWETA	NEWNAN	177.72	44,940	\$ 478,575.01	\$ 495,514.22	\$ 563,573.69	30%
3	COWETA	SENOIA	32.27	5,929	\$ 71,584.29	\$ 75,258.68	\$ 86,847.52	30%
3	COWETA	SHARPSBURG	3.24	325	\$ 5,969.75	\$ 6,033.66	\$ 6,843.81	30%
3	COWETA	TURIN	7.97	589	\$ 12,595.03	\$ 13,421.40	\$ 15,374.23	30%
3	COWETA / MERIWETHER	HARALSON	3.18	199	\$ 4,931.77	\$ 5,075.78	\$ 5,884.34	30%
3	CRAWFORD	(UNINCORPORATED)	342.22	11,493	\$ 487,810.88	\$ 497,449.43	\$ 564,383.44	30%
3	CRAWFORD	ROBERTA	8.50	784	\$ 15,166.14	\$ 15,416.86	\$ 17,478.15	30%

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4	CRISP	(UNINCORPORATED)	493.70	9,310	\$ 660,844.42	\$ 674,113.95	\$ 763,742.67	10%
4	CRISP	ARABI	10.89	453	\$ 16,097.78	\$ 16,388.10	\$ 18,565.33	10%
4	CRISP	CORDELE	132.11	9,868	\$ 222,834.75	\$ 226,166.43	\$ 255,569.13	10%
6	DADE	(UNINCORPORATED)	244.53	13,939	\$ 385,191.64	\$ 391,034.10	\$ 443,021.38	30%
6	DADE	TRENTON	19.98	2,226	\$ 37,864.57	\$ 38,524.78	\$ 43,743.11	30%
1	DAWSON	(UNINCORPORATED)	272.69	27,105	\$ 480,755.51	\$ 497,689.38	\$ 574,276.97	30%
1	DAWSON	DAWSONVILLE	18.33	4,627	\$ 46,694.82	\$ 49,393.20	\$ 58,070.63	30%
4	DECATUR	(UNINCORPORATED)	643.46	13,733	\$ 871,056.12	\$ 888,672.91	\$ 1,006,515.01	30%
4	DECATUR	ATTAPULGUS	5.10	447	\$ 8,951.94	\$ 9,134.04	\$ 10,324.49	30%
4	DECATUR	BAINBRIDGE	125.25	14,423	\$ 227,325.82	\$ 230,989.57	\$ 277,468.58	30%
4	DECATUR	CLIMAX	6.69	270	\$ 9,802.99	\$ 10,014.06	\$ 11,347.61	30%
4	DECATUR	BRINSON	5.67	214	\$ 8,238.50	\$ 8,413.24	\$ 9,514.53	30%
7	DEKALB	(UNINCORPORATED)	1,405.52	419,989	\$ 4,292,401.06	\$ 4,359,515.36	\$ 4,905,275.82	30%
7	DEKALB	AVONDALE ESTATES	17.46	3,524	\$ 42,689.95	\$ 43,349.68	\$ 49,183.28	30%
7	DEKALB	BROOKHAVEN	125.46	57,945	\$ 491,503.22	\$ 514,365.62	\$ 579,829.39	30%
7	DEKALB	CHAMBLEE	73.70	31,841	\$ 271,923.07	\$ 276,449.34	\$ 325,358.03	30%
7	DEKALB	CLARKSTON	18.12	14,396	\$ 110,910.68	\$ 112,384.11	\$ 125,574.77	30%
7	DEKALB	DECATUR	59.07	24,307	\$ 222,216.44	\$ 224,030.92	\$ 252,350.99	30%
7	DEKALB	DORAVILLE	51.15	10,780	\$ 129,014.27	\$ 131,094.22	\$ 147,251.67	30%
7	DEKALB	DUNWOODY	145.04	51,713	\$ 488,083.56	\$ 503,414.35	\$ 564,303.51	30%
7	DEKALB	LITHONIA	12.15	2,583	\$ 30,856.02	\$ 31,292.20	\$ 35,132.82	30%
7	DEKALB	PINE LAKE	6.19	749	\$ 12,042.84	\$ 12,248.58	\$ 13,964.05	30%
7	DEKALB	STONE MOUNTAIN	24.03	6,553	\$ 69,758.32	\$ 70,922.54	\$ 79,509.74	30%
7	DEKALB	STONECREST	213.93	60,677	\$ 626,960.36	\$ 644,234.75	\$ 724,072.83	30%
7	DEKALB	TUCKER	170.12	36,975	\$ 432,991.74	\$ 440,665.73	\$ 497,530.46	30%
2	DODGE	(UNINCORPORATED)	717.70	11,815	\$ 955,104.12	\$ 969,235.57	\$ 1,098,334.18	10%
2	DODGE	CHAUNCEY	4.31	287	\$ 7,039.80	\$ 7,159.72	\$ 8,095.29	10%
2	DODGE	CHESTER	4.72	1,477	\$ 8,945.25	\$ 14,679.77	\$ 16,935.06	10%
2	DODGE	EASTMAN	54.14	5,568	\$ 100,446.53	\$ 102,375.13	\$ 115,312.04	10%
2	DODGE	RHINE	5.95	291	\$ 9,069.24	\$ 9,232.11	\$ 10,445.45	10%
2	DODGE / TELFAIR	MILAN	13.20	606	\$ 19,990.34	\$ 20,235.58	\$ 22,898.40	10%
3	DOOLY	(UNINCORPORATED)	567.42	4,140	\$ 719,499.98	\$ 733,811.84	\$ 832,255.04	10%
3	DOOLY	BYROMVILLE	6.42	335	\$ 10,345.94	\$ 10,498.15	\$ 11,416.40	10%
3	DOOLY	DOOLING	3.64	64	\$ 4,847.00	\$ 4,940.06	\$ 5,598.78	10%
3	DOOLY	LILLY	2.94	128	\$ 4,394.14	\$ 4,448.86	\$ 5,051.70	10%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
3	DOOLY	PINEHURST	5.93	300	\$ 9,063.10	\$ 9,225.66	\$ 10,479.60	10%
3	DOOLY	UNADILLA	24.97	3,169	\$ 47,909.17	\$ 48,262.42	\$ 57,354.30	10%
3	DOOLY	VIENNA	28.08	2,845	\$ 52,108.21	\$ 52,441.92	\$ 59,509.65	10%
4	DOUGHERTY	(UNINCORPORATED)	289.95	15,768	\$ 450,934.89	\$ 459,427.54	\$ 520,034.61	30%
4	DOUGHERTY	ALBANY	438.25	66,877	\$ 957,308.50	\$ 962,040.18	\$ 1,084,762.55	30%
7	DOUGLAS	(UNINCORPORATED)	704.15	102,148	\$ 1,486,878.55	\$ 1,505,872.53	\$ 1,706,100.16	30%
7	DOUGLAS	DOUGLASVILLE	141.28	39,049	\$ 389,832.62	\$ 410,713.64	\$ 471,084.79	30%
4	EARLY	(UNINCORPORATED)	502.26	4,706	\$ 643,996.25	\$ 656,102.57	\$ 743,910.50	30%
4	EARLY	BLAKELY	43.94	5,218	\$ 85,784.41	\$ 87,205.59	\$ 98,438.69	30%
4	EARLY	DAMASCUS	4.38	203	\$ 6,685.89	\$ 6,728.46	\$ 7,611.42	30%
4	EARLY	JAKIN	5.74	128	\$ 8,190.25	\$ 7,969.63	\$ 9,016.77	30%
4	ECHOLS	(UNINCORPORATED)	158.79	3,709	\$ 215,223.80	\$ 221,023.78	\$ 250,604.19	10%
5	EFFINGHAM	(UNINCORPORATED)	666.00	53,708	\$ 1,109,620.02	\$ 1,150,199.85	\$ 1,315,879.38	30%
5	EFFINGHAM	GUYTON	25.67	2,925	\$ 46,395.40	\$ 48,450.53	\$ 56,652.09	30%
5	EFFINGHAM	RINCON	56.96	11,624	\$ 136,892.77	\$ 140,571.40	\$ 161,336.96	30%
5	EFFINGHAM	SPRINGFIELD	20.64	3,284	\$ 43,506.80	\$ 43,936.55	\$ 52,020.76	30%
1	ELBERT	(UNINCORPORATED)	538.26	14,362	\$ 743,784.74	\$ 759,475.66	\$ 861,907.22	30%
1	ELBERT	BOWMAN	11.59	873	\$ 19,420.09	\$ 19,836.91	\$ 22,471.59	30%
1	ELBERT	ELBERTON	36.85	4,778	\$ 73,611.98	\$ 75,580.68	\$ 85,344.75	30%
2	EMANUEL	(UNINCORPORATED)	890.79	12,096	\$ 1,162,763.97	\$ 1,187,341.09	\$ 1,345,396.59	10%
2	EMANUEL	GARFIELD	4.31	250	\$ 6,820.01	\$ 6,906.56	\$ 7,838.50	10%
2	EMANUEL	NUNEZ	3.67	132	\$ 5,292.73	\$ 5,403.56	\$ 6,113.22	10%
2	EMANUEL	OAK PARK	13.27	510	\$ 19,288.34	\$ 19,699.35	\$ 22,331.24	10%
2	EMANUEL	STILLMORE	12.16	447	\$ 17,534.45	\$ 17,918.24	\$ 20,322.13	10%
2	EMANUEL	SUMMERTOWN	3.53	120	\$ 5,036.09	\$ 5,148.49	\$ 5,831.68	10%
2	EMANUEL	SWAINSBORO	84.72	7,611	\$ 148,925.76	\$ 152,540.20	\$ 172,795.66	10%
2	EMANUEL	TWIN CITY	19.74	1,714	\$ 34,420.86	\$ 34,841.46	\$ 39,849.72	10%
5	EVANS	(UNINCORPORATED)	265.67	7,060	\$ 366,725.17	\$ 374,794.06	\$ 425,214.12	10%
5	EVANS	BELLVILLE	1.95	123	\$ 3,147.17	\$ 3,188.06	\$ 3,615.07	10%
5	EVANS	CLAXTON	24.86	2,474	\$ 45,997.89	\$ 46,332.81	\$ 52,374.90	10%
5	EVANS	DAISY	5.27	158	\$ 7,401.47	\$ 7,530.98	\$ 8,559.42	10%
5	EVANS	HAGAN	10.60	939	\$ 18,753.11	\$ 19,045.36	\$ 21,527.73	10%
6	FANNIN	(UNINCORPORATED)	516.71	23,256	\$ 772,562.06	\$ 787,235.26	\$ 893,118.94	30%
6	FANNIN	BLUE RIDGE	26.38	1,233	\$ 39,846.33	\$ 40,507.94	\$ 45,914.23	30%
6	FANNIN	MCCAYSVILLE	13.05	1,169	\$ 23,103.77	\$ 23,499.87	\$ 26,593.48	30%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
6	FANNIN	MORGANTON	4.73	297	\$ 7,577.70	\$ 7,721.17	\$ 8,759.46	30%
3	FAYETTE	(UNINCORPORATED)	508.00	54,344	\$ 950,853.04	\$ 969,141.51	\$ 1,096,550.28	30%
3	FAYETTE	BROOKS	12.25	575	\$ 18,456.48	\$ 18,808.61	\$ 21,337.96	30%
3	FAYETTE	FAYETTEVILLE	95.86	20,083	\$ 234,928.76	\$ 241,248.84	\$ 275,132.60	30%
3	FAYETTE	PEACHTREE CITY	197.12	40,193	\$ 457,385.39	\$ 469,362.09	\$ 558,099.52	30%
3	FAYETTE	TYRONE	70.05	7,949	\$ 133,365.64	\$ 136,286.30	\$ 154,367.41	30%
3	FAYETTE	WOOLSEY	-	207	\$ 1,257.68	\$ 1,278.13	\$ 1,436.68	30%
6	FLOYD	(UNINCORPORATED)	784.99	60,798	\$ 1,325,012.26	\$ 1,352,670.24	\$ 1,533,588.68	30%
6	FLOYD	CAVE SPRING	11.46	1,204	\$ 21,288.09	\$ 21,693.67	\$ 24,584.80	30%
6	FLOYD	ROME	239.35	38,111	\$ 523,045.67	\$ 532,947.22	\$ 603,451.20	30%
1	FORSYTH	(UNINCORPORATED)	1,237.20	263,416	\$ 3,031,273.89	\$ 3,130,330.18	\$ 3,580,227.19	30%
1	FORSYTH	CUMMING	37.26	9,471	\$ 89,712.05	\$ 93,881.37	\$ 118,497.01	30%
1	FRANKLIN	(UNINCORPORATED)	445.10	18,066	\$ 653,119.30	\$ 663,742.56	\$ 755,691.20	30%
1	FRANKLIN	CARNESVILLE	8.28	718	\$ 13,717.98	\$ 14,728.48	\$ 16,708.54	30%
1	FRANKLIN	FRANKLIN SPRINGS	9.10	1,167	\$ 17,981.56	\$ 18,500.00	\$ 20,986.01	30%
1	FRANKLIN	LAVONIA	26.20	2,167	\$ 45,273.69	\$ 45,982.31	\$ 52,141.74	30%
1	FRANKLIN / HART	CANON	13.30	690	\$ 20,265.23	\$ 20,718.57	\$ 23,623.01	30%
1	FRANKLIN / HART/ MADISON	ROYSTON	25.72	2,670	\$ 47,660.00	\$ 48,445.57	\$ 54,953.07	30%
7	FULTON	(UNINCORPORATED)	4.81	723	\$ 13,994.41	\$ 10,408.20	\$ 11,829.39	30%
7	FULTON	ALPHARETTA	222.98	67,056	\$ 676,316.63	\$ 693,743.25	\$ 781,161.80	30%
7	FULTON	CHATTAHOOCHEE HILLS	116.36	3,361	\$ 161,086.92	\$ 165,366.15	\$ 188,103.93	30%
7	FULTON	EAST POINT	164.70	38,115	\$ 434,253.39	\$ 442,623.14	\$ 497,767.36	30%
7	FULTON	FAIRBURN	97.30	16,661	\$ 218,279.52	\$ 224,198.83	\$ 253,421.47	30%
7	FULTON	HAPEVILLE	31.56	6,691	\$ 78,500.28	\$ 80,003.38	\$ 91,130.73	30%
7	FULTON	JOHNS CREEK	226.68	81,108	\$ 778,157.37	\$ 792,142.39	\$ 883,928.94	30%
7	FULTON	MILTON	181.16	41,383	\$ 473,376.32	\$ 484,514.29	\$ 543,757.79	30%
7	FULTON	ROSWELL	353.05	91,706	\$ 996,483.72	\$ 1,014,741.66	\$ 1,136,436.22	30%
7	FULTON	SANDY SPRINGS	300.60	105,793	\$ 1,021,911.35	\$ 1,040,716.61	\$ 1,159,932.46	30%
7	FULTON	SOUTH FULTON	580.99	110,920	\$ 1,373,616.18	\$ 1,411,772.72	\$ 1,592,575.58	30%
7	FULTON	UNION CITY	88.68	27,832	\$ 275,450.35	\$ 282,964.71	\$ 318,746.79	30%
7	FULTON / CHEROKEE	MOUNTAIN PARK	7.84	572	\$ 13,119.88	\$ 13,376.40	\$ 15,072.15	30%
7	FULTON / CLAYTON	COLLEGE PARK	75.27	13,867	\$ 176,793.90	\$ 179,894.54	\$ 202,833.17	30%
7	FULTON / COWETA	PALMETTO	44.67	5,021	\$ 85,620.71	\$ 87,153.84	\$ 98,105.16	30%
7	FULTON / DEKALB	ATLANTA	1,439.68	510,823	\$ 4,791,176.36	\$ 4,879,603.49	\$ 5,584,080.94	30%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
6	GILMER	(UNINCORPORATED)	503.72	29,528	\$ 794,826.55	\$ 810,288.81	\$ 918,254.52	30%
6	GILMER	EAST ELLIJAY	12.48	1,394	\$ 20,489.85	\$ 22,773.48	\$ 27,347.91	30%
6	GILMER	ELLIJAY	29.47	1,938	\$ 47,305.52	\$ 48,694.46	\$ 55,183.01	30%
2	GLASCOCK	(UNINCORPORATED)	182.05	2,146	\$ 235,487.79	\$ 240,520.23	\$ 272,694.63	10%
2	GLASCOCK	EDGE HILL	0.44	20	\$ 660.04	\$ 679.05	\$ 761.89	10%
2	GLASCOCK	GIBSON	4.89	630	\$ 9,824.66	\$ 9,946.20	\$ 11,297.21	10%
2	GLASCOCK	MITCHELL	3.11	158	\$ 4,736.30	\$ 4,846.36	\$ 5,500.66	10%
5	GLYNN	(UNINCORPORATED)	536.24	70,768	\$ 1,083,653.16	\$ 1,101,271.63	\$ 1,250,531.24	30%
5	GLYNN	BRUNSWICK	107.09	15,404	\$ 220,238.44	\$ 227,312.16	\$ 258,560.88	30%
6	GORDON	(UNINCORPORATED)	557.41	38,594	\$ 917,257.18	\$ 934,940.81	\$ 1,057,207.10	30%
6	GORDON	CALHOUN	115.22	18,900	\$ 246,277.02	\$ 254,856.96	\$ 294,337.65	30%
6	GORDON	FAIRMOUNT	9.94	765	\$ 16,877.80	\$ 17,183.97	\$ 19,385.46	30%
6	GORDON	PLAINVILLE	3.50	353	\$ 6,446.35	\$ 6,562.05	\$ 7,406.33	30%
6	GORDON	RESACA	6.18	1,145	\$ 14,698.60	\$ 14,810.88	\$ 16,698.32	30%
4	GRADY	(UNINCORPORATED)	601.51	15,679	\$ 829,946.70	\$ 847,365.34	\$ 960,615.93	30%
4	GRADY	CAIRO	95.24	10,007	\$ 177,581.49	\$ 180,828.47	\$ 204,322.38	30%
4	GRADY	WHIGHAM	7.91	380	\$ 12,253.05	\$ 12,228.89	\$ 13,838.70	30%
2	GREENE	(UNINCORPORATED)	406.22	14,565	\$ 581,034.14	\$ 594,006.11	\$ 676,334.76	30%
2	GREENE	GREENSBORO	31.36	3,605	\$ 60,617.79	\$ 61,402.87	\$ 69,429.20	30%
2	GREENE	SILAM	3.42	193	\$ 5,377.82	\$ 5,480.41	\$ 6,182.56	30%
2	GREENE	UNION POINT	18.48	1,789	\$ 32,831.58	\$ 33,768.37	\$ 38,585.98	30%
2	GREENE	WHITE PLAINS	9.80	269	\$ 13,519.72	\$ 13,853.96	\$ 15,744.73	30%
2	GREENE	WOODVILLE	6.46	301	\$ 9,582.85	\$ 9,844.20	\$ 11,237.07	30%
1	GWINNETT	(UNINCORPORATED)	2,679.82	734,709	\$ 7,671,744.08	\$ 7,832,697.30	\$ 8,894,114.41	30%
1	GWINNETT	BERKELEY LAKE	9.79	2,029	\$ 24,490.78	\$ 24,807.49	\$ 27,945.81	30%
1	GWINNETT	DACULA	33.51	7,650	\$ 82,433.37	\$ 86,491.71	\$ 100,548.04	30%
1	GWINNETT	DULUTH	67.26	32,350	\$ 276,791.33	\$ 281,776.32	\$ 319,771.07	30%
1	GWINNETT	GRAYSON	15.71	4,975	\$ 47,772.92	\$ 48,963.10	\$ 56,775.75	30%
1	GWINNETT	LAWRENCEVILLE	96.03	31,015	\$ 303,710.43	\$ 308,769.97	\$ 351,246.63	30%
1	GWINNETT	LILBURN	44.06	15,862	\$ 146,470.47	\$ 151,786.95	\$ 172,483.05	30%
1	GWINNETT	NORCROSS	45.10	18,043	\$ 162,846.26	\$ 165,638.37	\$ 189,092.97	30%
1	GWINNETT	PEACHTREE CORNERS	133.85	42,136	\$ 420,719.79	\$ 427,277.11	\$ 481,988.44	30%
1	GWINNETT	SNELLVILLE	84.33	22,067	\$ 229,801.08	\$ 241,282.49	\$ 272,574.92	30%
1	GWINNETT	SUGAR HILL	76.19	25,889	\$ 247,359.47	\$ 252,007.46	\$ 287,574.39	30%
1	GWINNETT	SUWANEE	67.74	22,913	\$ 213,721.48	\$ 223,365.38	\$ 254,953.52	30%



GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
1	GWINNETT / HALL	BUFORD	85.73	18,273	\$ 212,464.01	\$ 218,836.96	\$ 248,225.28	30%
1	GWINNETT / HALL	REST HAVEN	0.32	45	\$ 665.96	\$ 671.23	\$ 765.47	30%
1	HABERSHAM	(UNINCORPORATED)	513.50	33,816	\$ 815,301.73	\$ 844,814.79	\$ 961,864.71	30%
1	HABERSHAM	CLARKESVILLE	15.44	2,135	\$ 30,702.31	\$ 32,318.97	\$ 36,682.45	30%
1	HABERSHAM	CORNELIA	37.43	5,309	\$ 74,631.96	\$ 77,632.40	\$ 89,851.48	30%
1	HABERSHAM	DEMOREST	19.27	2,046	\$ 37,561.02	\$ 36,755.31	\$ 41,488.39	30%
1	HABERSHAM	MOUNT AIRY	14.33	1,472	\$ 28,835.61	\$ 26,820.78	\$ 30,509.04	30%
1	HABERSHAM / BANKS	ALTO	8.60	996	\$ 17,175.72	\$ 16,869.25	\$ 19,091.14	30%
1	HABERSHAM / BANKS	BALDWIN	23.87	4,003	\$ 54,418.54	\$ 53,674.80	\$ 61,584.95	30%
1	HALL	(UNINCORPORATED)	1,088.21	141,446	\$ 2,174,718.00	\$ 2,223,593.09	\$ 2,522,713.03	30%
1	HALL	CLERMONT	6.40	1,126	\$ 14,735.57	\$ 14,937.39	\$ 16,877.99	30%
1	HALL	FLOWERY BRANCH	37.27	11,607	\$ 107,496.59	\$ 114,072.46	\$ 133,336.03	30%
1	HALL	GAINESVILLE	159.85	47,265	\$ 460,498.38	\$ 479,184.26	\$ 554,404.66	30%
1	HALL	OAKWOOD	32.11	6,412	\$ 69,333.78	\$ 74,201.00	\$ 89,973.20	30%
1	HALL / BANKS	GILLSVILLE	3.03	314	\$ 5,554.27	\$ 5,685.01	\$ 6,470.08	30%
1	HALL / BANKS	LULA	24.85	2,993	\$ 48,055.51	\$ 49,322.80	\$ 55,962.84	30%
2	HANCOCK	(UNINCORPORATED)	498.22	7,356	\$ 653,677.71	\$ 665,796.92	\$ 756,581.74	10%
2	HANCOCK	SPARTA	14.50	1,320	\$ 25,859.44	\$ 26,168.60	\$ 29,694.83	10%
6	HARALSON	(UNINCORPORATED)	486.38	19,588	\$ 705,919.17	\$ 723,200.33	\$ 824,711.07	30%
6	HARALSON	TALLAPOOSA	46.91	3,201	\$ 77,186.70	\$ 78,830.31	\$ 88,645.55	30%
6	HARALSON	WACO	7.50	575	\$ 12,460.00	\$ 12,785.17	\$ 14,611.50	30%
6	HARALSON	BUCHANAN	12.24	958	\$ 20,684.87	\$ 21,327.69	\$ 23,982.00	30%
6	HARALSON / CARROLL	BREMEN	61.54	7,712	\$ 120,867.46	\$ 124,666.66	\$ 140,671.53	30%
3	HARRIS	(UNINCORPORATED)	578.07	31,626	\$ 890,597.63	\$ 914,082.80	\$ 1,038,102.41	10%
3	HARRIS	HAMILTON	9.86	1,763	\$ 22,213.64	\$ 22,993.13	\$ 26,198.77	10%
3	HARRIS	SHILOH	7.30	422	\$ 11,458.44	\$ 11,714.23	\$ 13,266.39	10%
3	HARRIS	WAVERLY HALL	8.54	667	\$ 14,238.21	\$ 14,713.51	\$ 16,722.76	10%
3	HARRIS / MERIWETHER	PINE MOUNTAIN	22.09	1,281	\$ 34,662.55	\$ 35,423.15	\$ 40,172.32	10%
1	HART	(UNINCORPORATED)	562.85	21,753	\$ 814,850.37	\$ 833,943.88	\$ 948,026.10	30%
1	HART	BOWERSVILLE	10.88	467	\$ 16,036.72	\$ 16,363.26	\$ 18,648.33	30%
1	HART	HARTWELL	49.23	4,638	\$ 87,679.00	\$ 89,414.37	\$ 101,904.36	30%
3	HEARD	(UNINCORPORATED)	351.60	10,210	\$ 489,742.25	\$ 500,282.24	\$ 568,761.79	30%
3	HEARD	CENTRALHATCHEE	9.27	365	\$ 13,500.59	\$ 13,772.62	\$ 15,660.49	30%
3	HEARD	EPHESUS	11.44	494	\$ 16,904.51	\$ 17,266.24	\$ 19,628.74	30%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
3	HEARD	FRANKLIN	8.98	965	\$ 16,613.81	\$ 17,152.31	\$ 19,414.11	30%
3	HENRY	(UNINCORPORATED)	1,225.84	166,662	\$ 2,522,156.26	\$ 2,579,999.30	\$ 2,892,621.45	30%
3	HENRY	HAMPTON	50.67	9,162	\$ 111,887.13	\$ 113,275.04	\$ 135,342.26	30%
3	HENRY	LOCUST GROVE	59.44	11,199	\$ 131,914.35	\$ 140,494.19	\$ 161,899.17	30%
3	HENRY	MCDONOUGH	110.58	32,138	\$ 308,846.45	\$ 322,047.02	\$ 379,644.99	30%
3	HENRY	STOCKBRIDGE	101.20	35,452	\$ 301,770.76	\$ 305,815.18	\$ 389,362.75	30%
3	HOUSTON	(UNINCORPORATED)	510.80	55,641	\$ 965,368.74	\$ 984,338.65	\$ 1,109,517.15	30%
3	HOUSTON	CENTERVILLE	45.16	8,470	\$ 105,536.66	\$ 108,950.56	\$ 122,736.76	30%
3	HOUSTON / PEACH	PERRY	147.90	24,029	\$ 297,106.12	\$ 311,412.36	\$ 376,213.39	30%
3	HOUSTON / PEACH	WARNER ROBINS	354.60	84,537	\$ 919,864.25	\$ 946,512.70	\$ 1,088,874.90	30%
4	IRWIN	(UNINCORPORATED)	461.38	6,171	\$ 600,090.86	\$ 613,926.69	\$ 696,188.28	10%
4	IRWIN	OCILLA	35.54	2,949	\$ 66,161.61	\$ 62,874.04	\$ 70,795.53	10%
1	JACKSON	(UNINCORPORATED)	610.42	47,313	\$ 1,011,140.79	\$ 1,037,991.59	\$ 1,192,788.39	30%
1	JACKSON	ARCADE	18.98	1,980	\$ 34,944.75	\$ 35,639.93	\$ 40,619.66	30%
1	JACKSON	COMMERCE	62.73	8,287	\$ 123,116.00	\$ 125,911.68	\$ 146,347.46	30%
1	JACKSON	HOSCHTON	19.49	5,388	\$ 45,312.19	\$ 50,823.97	\$ 64,995.01	30%
1	JACKSON	JEFFERSON	86.94	15,756	\$ 190,871.07	\$ 202,937.14	\$ 232,469.58	30%
1	JACKSON	NICHOLSON	15.74	1,878	\$ 30,556.25	\$ 31,075.82	\$ 35,323.57	30%
1	JACKSON	PENDERGRASS	9.65	1,805	\$ 18,692.05	\$ 19,058.14	\$ 26,192.89	30%
1	JACKSON	TALMO	4.38	290	\$ 7,076.54	\$ 7,203.90	\$ 8,215.24	30%
1	JACKSON / GWINNETT / BARROW / HALL	BRASELTON	41.75	15,538	\$ 141,078.82	\$ 143,851.91	\$ 166,963.16	30%
2	JASPER	(UNINCORPORATED)	467.28	13,336	\$ 646,927.02	\$ 663,275.32	\$ 754,271.76	30%
2	JASPER	MONTICELLO	23.11	2,833	\$ 44,401.93	\$ 45,841.24	\$ 52,388.36	30%
2	JASPER	SHADY DALE	4.25	286	\$ 6,777.18	\$ 7,078.63	\$ 8,003.39	30%
5	JEFF DAVIS	(UNINCORPORATED)	521.54	10,647	\$ 702,451.28	\$ 716,790.62	\$ 812,446.22	10%
5	JEFF DAVIS	DENTON	5.79	188	\$ 8,226.47	\$ 8,390.18	\$ 9,504.01	10%
5	JEFF DAVIS	HAZLEHURST	47.65	4,071	\$ 83,073.25	\$ 84,669.22	\$ 95,731.68	10%
2	JEFFERSON	(UNINCORPORATED)	544.91	8,405	\$ 718,476.55	\$ 732,602.35	\$ 829,979.84	10%
2	JEFFERSON	AVERA	4.35	215	\$ 6,649.12	\$ 6,771.27	\$ 7,652.22	10%
2	JEFFERSON	BARTOW	4.14	179	\$ 6,184.81	\$ 6,286.78	\$ 7,104.98	10%
2	JEFFERSON	LOUISVILLE	24.97	2,289	\$ 44,942.03	\$ 45,490.04	\$ 51,246.68	10%
2	JEFFERSON	STAPLETON	10.29	399	\$ 14,991.82	\$ 15,299.34	\$ 17,340.88	10%
2	JEFFERSON	WADLEY	24.31	1,569	\$ 39,623.38	\$ 40,201.76	\$ 45,314.91	10%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
2	JEFFERSON	WRENS	27.53	2,127	\$ 46,966.77	\$ 47,630.59	\$ 53,747.53	10%
2	JENKINS	(UNINCORPORATED)	417.20	5,667	\$ 544,936.02	\$ 556,306.30	\$ 630,127.13	10%
2	JENKINS	MILLEN	28.94	2,960	\$ 53,293.93	\$ 54,392.50	\$ 61,525.64	10%
2	JOHNSON	(UNINCORPORATED)	422.68	5,212	\$ 549,553.79	\$ 560,092.19	\$ 634,729.43	10%
2	JOHNSON	KITE	3.82	158	\$ 5,671.48	\$ 5,763.74	\$ 6,506.08	10%
2	JOHNSON	WRIGHTSVILLE	21.83	3,586	\$ 46,890.91	\$ 48,978.92	\$ 55,801.94	10%
2	JOHNSON / EMANUEL	ADRIAN	7.41	565	\$ 12,392.70	\$ 12,716.01	\$ 14,414.64	10%
3	JONES	(UNINCORPORATED)	476.23	25,456	\$ 734,837.45	\$ 749,260.11	\$ 851,064.40	30%
3	JONES	GRAY	29.97	3,513	\$ 57,440.95	\$ 58,580.60	\$ 66,822.31	30%
3	LAMAR	(UNINCORPORATED)	324.94	13,073	\$ 468,722.38	\$ 481,521.28	\$ 550,879.24	30%
3	LAMAR	ALDORA	2.07	185	\$ 2,530.72	\$ 2,584.59	\$ 4,215.31	30%
3	LAMAR	BARNESVILLE	44.86	6,329	\$ 93,594.07	\$ 93,914.71	\$ 107,452.37	30%
3	LAMAR	MILNER	11.01	814	\$ 18,198.16	\$ 18,655.80	\$ 21,240.77	30%
4	LANIER	(UNINCORPORATED)	225.96	7,444	\$ 319,886.28	\$ 326,700.44	\$ 371,646.07	10%
4	LANIER	LAKELAND	23.52	3,008	\$ 45,617.50	\$ 47,600.42	\$ 54,183.54	10%
2	LAURENS	(UNINCORPORATED)	1,160.88	29,232	\$ 1,595,180.77	\$ 1,629,251.37	\$ 1,846,802.10	10%
2	LAURENS	CADWELL	5.68	419	\$ 9,264.19	\$ 9,555.67	\$ 10,951.49	10%
2	LAURENS	DEXTER	8.07	663	\$ 13,858.97	\$ 14,145.19	\$ 16,029.43	10%
2	LAURENS	DUBLIN	139.44	16,008	\$ 268,237.43	\$ 271,889.33	\$ 308,563.65	10%
2	LAURENS	DUDLEY	11.56	595	\$ 17,735.01	\$ 18,095.27	\$ 20,499.66	10%
2	LAURENS	EAST DUBLIN	31.12	2,499	\$ 53,181.27	\$ 54,218.57	\$ 61,413.17	10%
2	LAURENS	MONTROSE	5.40	206	\$ 7,816.82	\$ 8,008.20	\$ 9,076.66	10%
2	LAURENS	RENTZ	6.12	314	\$ 9,362.55	\$ 9,561.69	\$ 10,845.82	10%
4	LEE	(UNINCORPORATED)	418.98	29,702	\$ 690,908.06	\$ 704,454.79	\$ 799,462.14	30%
4	LEE	LEESBURG	23.29	3,553	\$ 49,878.59	\$ 50,857.44	\$ 57,640.40	30%
4	LEE	SMITHVILLE	11.12	617	\$ 17,239.81	\$ 17,626.16	\$ 20,029.27	30%
5	LIBERTY	(UNINCORPORATED)	240.90	24,233	\$ 427,415.90	\$ 448,623.95	\$ 509,326.22	30%
5	LIBERTY	ALLENHURST	5.94	856	\$ 12,335.51	\$ 12,621.81	\$ 14,352.66	30%
5	LIBERTY	FLEMINGTON	11.39	864	\$ 19,053.47	\$ 19,488.39	\$ 22,125.91	30%
5	LIBERTY	GUM BRANCH	3.60	254	\$ 5,897.04	\$ 6,032.41	\$ 6,860.83	30%
5	LIBERTY	HINESVILLE	146.62	36,181	\$ 391,710.35	\$ 400,777.78	\$ 458,741.46	30%
5	LIBERTY	MIDWAY	15.92	2,253	\$ 32,833.77	\$ 33,566.63	\$ 38,181.15	30%
5	LIBERTY	RICEBORO	15.07	656	\$ 22,264.34	\$ 22,792.74	\$ 25,893.53	30%
5	LIBERTY	WALTHOURVILLE	21.42	3,913	\$ 49,326.28	\$ 50,455.21	\$ 57,490.87	30%
2	LINCOLN	(UNINCORPORATED)	278.97	6,460	\$ 381,577.68	\$ 389,966.99	\$ 439,883.92	10%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
2	LINCOLN	LINCOLNTON	17.87	1,419	\$ 30,767.08	\$ 31,253.15	\$ 35,154.18	10%
5	LONG	(UNINCORPORATED)	280.59	17,748	\$ 437,592.88	\$ 452,952.02	\$ 520,522.09	30%
5	LONG	LUDOWICI	15.29	1,846	\$ 28,858.31	\$ 29,773.00	\$ 34,464.24	30%
4	LOWNDES	(UNINCORPORATED)	805.26	58,552	\$ 1,337,694.10	\$ 1,366,958.46	\$ 1,546,704.65	10%
4	LOWNDES	DASHER	10.86	926	\$ 10,702.90	\$ 13,609.31	\$ 21,805.69	10%
4	LOWNDES	HAHIRA	26.08	3,459	\$ 49,292.52	\$ 53,604.74	\$ 60,938.91	10%
4	LOWNDES	LAKE PARK	10.93	1,485	\$ 20,499.71	\$ 22,365.62	\$ 25,784.54	10%
4	LOWNDES	REMERTON	2.31	1,265	\$ 10,773.14	\$ 10,787.69	\$ 12,050.89	10%
4	LOWNDES	VALDOSTA	289.45	55,025	\$ 691,899.50	\$ 700,214.83	\$ 791,788.86	10%
1	LUMPKIN	(UNINCORPORATED)	396.64	27,673	\$ 651,138.44	\$ 664,024.19	\$ 753,744.32	30%
1	LUMPKIN	DAHLONEGA	34.99	7,585	\$ 83,401.91	\$ 89,756.72	\$ 102,192.73	30%
3	MACON	(UNINCORPORATED)	418.07	6,580	\$ 550,627.36	\$ 561,733.29	\$ 637,695.79	10%
3	MACON	IDEAL	6.91	399	\$ 10,871.74	\$ 11,091.44	\$ 12,554.48	10%
3	MACON	MARSHALLVILLE	11.99	987	\$ 21,087.43	\$ 21,200.78	\$ 23,829.25	10%
3	MACON	MONTEZUMA	33.46	2,898	\$ 59,686.90	\$ 60,042.33	\$ 67,496.09	10%
3	MACON	OGLETHORPE	14.46	953	\$ 23,826.34	\$ 24,006.96	\$ 27,091.03	10%
1	MADISON	(UNINCORPORATED)	594.35	28,188	\$ 892,331.10	\$ 913,255.30	\$ 1,037,295.10	30%
1	MADISON	CARLTON	5.55	287	\$ 8,366.52	\$ 8,522.74	\$ 9,851.25	30%
1	MADISON	COLBERT	9.65	667	\$ 15,754.00	\$ 16,087.10	\$ 18,294.63	30%
1	MADISON	COMER	15.83	1,599	\$ 29,005.66	\$ 29,428.44	\$ 33,514.63	30%
1	MADISON	DANIELSVILLE	9.72	834	\$ 15,943.37	\$ 16,322.69	\$ 19,552.82	30%
1	MADISON	HULL	2.70	236	\$ 4,723.46	\$ 4,816.05	\$ 5,461.41	30%
1	MADISON	ILA	4.20	378	\$ 7,351.00	\$ 7,522.51	\$ 8,571.11	30%
3	MARION	(UNINCORPORATED)	354.13	5,901	\$ 469,202.05	\$ 478,545.36	\$ 542,438.00	10%
3	MARION	BUENA VISTA	11.60	1,539	\$ 23,351.87	\$ 24,097.49	\$ 27,108.11	10%
2	MCDUFFIE	(UNINCORPORATED)	375.62	14,403	\$ 546,105.68	\$ 557,453.89	\$ 631,877.85	10%
2	MCDUFFIE	DEARING	6.93	536	\$ 11,689.87	\$ 11,919.10	\$ 13,533.64	10%
2	MCDUFFIE	THOMSON	49.10	6,860	\$ 102,197.27	\$ 103,875.88	\$ 117,142.01	10%
5	MCINTOSH	(UNINCORPORATED)	269.76	9,823	\$ 388,447.64	\$ 396,232.53	\$ 450,182.49	30%
5	MCINTOSH	DARIEN	21.94	1,678	\$ 36,084.84	\$ 37,014.13	\$ 42,715.28	30%
3	MERIWETHER	(UNINCORPORATED)	595.36	14,258	\$ 818,184.69	\$ 830,548.14	\$ 942,044.52	30%
3	MERIWETHER	GAY	3.33	116	\$ 4,767.16	\$ 4,911.12	\$ 5,520.70	30%
3	MERIWETHER	GREENVILLE	10.49	799	\$ 17,684.53	\$ 17,975.66	\$ 20,400.29	30%
3	MERIWETHER	LONE OAK	1.35	115	\$ 2,346.47	\$ 2,370.98	\$ 2,709.89	30%
3	MERIWETHER	LUTHERSVILLE	6.05	814	\$ 12,152.52	\$ 12,536.87	\$ 14,216.93	30%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
3	MERIWETHER	WARM SPRINGS	5.19	443	\$ 9,605.33	\$ 9,258.76	\$ 10,424.17	30%
3	MERIWETHER	WOODBURY	11.66	865	\$ 19,780.41	\$ 20,115.72	\$ 22,515.20	30%
3	MERIWETHER / TALBOT	MANCHESTER	45.66	3,528	\$ 77,575.51	\$ 78,936.70	\$ 89,144.97	30%
4	MILLER	(UNINCORPORATED)	364.29	3,853	\$ 469,705.99	\$ 478,857.26	\$ 542,611.44	30%
4	MILLER	COLQUITT	26.36	1,894	\$ 44,028.38	\$ 44,761.94	\$ 50,473.57	30%
4	MITCHELL	(UNINCORPORATED)	629.56	11,359	\$ 842,028.98	\$ 855,942.79	\$ 970,354.58	30%
4	MITCHELL	BACONTON	10.67	850	\$ 18,099.96	\$ 18,521.48	\$ 21,009.15	30%
4	MITCHELL	CAMILLA	44.89	5,089	\$ 85,688.17	\$ 87,860.75	\$ 98,888.66	30%
4	MITCHELL	PELHAM	36.66	3,432	\$ 65,674.90	\$ 66,871.95	\$ 75,733.81	30%
4	MITCHELL	SALE CITY	7.43	350	\$ 11,183.90	\$ 11,444.33	\$ 12,950.76	30%
3	MONROE	(UNINCORPORATED)	481.89	25,505	\$ 735,621.42	\$ 752,850.88	\$ 859,419.59	30%
3	MONROE	CULLODEN	4.53	219	\$ 6,808.13	\$ 6,965.14	\$ 7,934.88	30%
3	MONROE	FORSYTH	38.58	4,901	\$ 74,713.56	\$ 77,394.97	\$ 88,648.28	30%
5	MONTGOMERY	(UNINCORPORATED)	320.52	5,116	\$ 423,087.67	\$ 431,183.52	\$ 489,394.72	10%
5	MONTGOMERY	AILEY	14.34	528	\$ 20,724.71	\$ 21,134.14	\$ 23,971.40	10%
5	MONTGOMERY	ALSTON	7.97	177	\$ 10,812.31	\$ 11,050.37	\$ 12,514.75	10%
5	MONTGOMERY	HIGGSTON	4.87	316	\$ 7,870.96	\$ 8,013.29	\$ 9,089.58	10%
5	MONTGOMERY	MOUNT VERNON	28.06	1,975	\$ 46,473.06	\$ 47,273.54	\$ 53,443.11	10%
5	MONTGOMERY	TARRYTOWN	4.89	65	\$ 6,369.11	\$ 6,494.63	\$ 7,375.84	10%
5	MONTGOMERY	UVALDA	9.91	448	\$ 14,814.19	\$ 15,096.55	\$ 17,142.85	10%
2	MORGAN	(UNINCORPORATED)	448.18	14,980	\$ 635,187.91	\$ 649,953.69	\$ 738,634.46	30%
2	MORGAN	BOSTWICK	9.80	394	\$ 14,295.08	\$ 14,631.96	\$ 16,612.29	30%
2	MORGAN	BUCKHEAD	4.49	206	\$ 6,679.86	\$ 6,847.28	\$ 7,788.01	30%
2	MORGAN	MADISON	41.64	4,964	\$ 80,786.82	\$ 82,351.79	\$ 93,418.78	30%
2	MORGAN	RUTLEDGE	12.38	916	\$ 20,477.50	\$ 20,959.14	\$ 23,888.75	30%
6	MURRAY	(UNINCORPORATED)	447.47	35,306	\$ 756,650.23	\$ 773,379.73	\$ 878,701.17	30%
6	MURRAY	CHATSWORTH	40.15	4,883	\$ 78,415.72	\$ 80,207.36	\$ 90,746.62	30%
6	MURRAY	ETON	10.01	846	\$ 17,280.85	\$ 17,660.36	\$ 20,046.77	30%
3	MUSCOGEE	COLUMBUS-MUSCOGEE	968.07	201,877	\$ 2,436,084.31	\$ 2,457,256.97	\$ 2,772,003.15	10%
2	NEWTON	(UNINCORPORATED)	766.68	100,074	\$ 1,521,602.84	\$ 1,561,928.68	\$ 1,780,254.12	30%
2	NEWTON	COVINGTON	95.89	14,677	\$ 205,055.92	\$ 208,524.09	\$ 237,654.87	30%
2	NEWTON	MANSFIELD	7.30	469	\$ 11,690.44	\$ 11,973.56	\$ 13,592.59	30%
2	NEWTON	NEWBORN	8.03	731	\$ 14,072.59	\$ 14,428.68	\$ 16,444.74	30%
2	NEWTON	OXFORD	13.00	2,294	\$ 29,782.80	\$ 30,352.95	\$ 34,330.71	30%

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2	NEWTON	PORTERDALE	13.06	1,884	\$ 27,127.13	\$ 27,698.71	\$ 31,570.08	30%
1	OCONEE	(UNINCORPORATED)	417.49	38,421	\$ 742,287.66	\$ 756,310.42	\$ 857,866.18	30%
1	OCONEE	BISHOP	2.89	344	\$ 5,621.22	\$ 5,732.49	\$ 6,480.04	30%
1	OCONEE	NORTH HIGH SHOALS	7.60	546	\$ 12,692.15	\$ 12,885.33	\$ 14,551.83	30%
1	OCONEE	WATKINSVILLE	20.99	3,631	\$ 43,592.81	\$ 47,108.89	\$ 54,924.74	30%
1	OCONEE / CLARKE	BOGART	14.84	1,350	\$ 26,482.69	\$ 26,914.20	\$ 30,384.52	30%
2	OGLETHORPE	(UNINCORPORATED)	491.42	13,987	\$ 681,872.42	\$ 697,629.81	\$ 792,974.58	30%
2	OGLETHORPE	ARNOLDSVILLE	2.07	458	\$ 5,253.65	\$ 5,369.32	\$ 6,110.06	30%
2	OGLETHORPE	CRAWFORD	5.14	880	\$ 11,638.30	\$ 11,709.37	\$ 13,386.36	30%
2	OGLETHORPE	LEXINGTON	3.06	213	\$ 4,998.74	\$ 5,111.18	\$ 5,811.58	30%
2	OGLETHORPE	MAXEYS	3.20	216	\$ 5,139.38	\$ 5,285.99	\$ 6,030.65	30%
6	PAULDING	(UNINCORPORATED)	1,006.82	162,616	\$ 2,155,738.95	\$ 2,219,757.32	\$ 2,554,386.83	30%
6	PAULDING	DALLAS	54.11	14,985	\$ 154,208.93	\$ 158,716.48	\$ 180,628.02	30%
6	PAULDING	HIRAM	18.42	5,353	\$ 53,534.28	\$ 55,162.39	\$ 63,236.87	30%
6	PAULDING / POLK	BRASWELL	3.95	369	\$ 7,057.56	\$ 7,179.49	\$ 8,154.62	30%
3	PEACH	(UNINCORPORATED)	202.58	13,102	\$ 327,280.60	\$ 333,715.91	\$ 377,806.95	30%
3	PEACH	BYRON	58.87	6,132	\$ 107,254.39	\$ 110,348.37	\$ 125,924.60	30%
3	PEACH	FORT VALLEY	54.04	8,868	\$ 120,178.33	\$ 122,044.81	\$ 138,074.00	30%
6	PICKENS	(UNINCORPORATED)	400.96	30,340	\$ 668,114.50	\$ 683,706.05	\$ 778,372.11	30%
6	PICKENS	JASPER	42.02	4,970	\$ 77,228.06	\$ 80,374.96	\$ 93,998.54	30%
6	PICKENS	TALKING ROCK	2.09	92	\$ 3,110.75	\$ 3,189.97	\$ 3,598.17	30%
6	PICKENS / CHEROKEE	NELSON	11.08	1,168	\$ 20,652.57	\$ 21,052.49	\$ 23,796.83	30%
5	PIERCE	(UNINCORPORATED)	610.23	15,540	\$ 838,989.63	\$ 856,746.50	\$ 971,999.56	10%
5	PIERCE	BLACKSHEAR	41.20	3,646	\$ 71,964.11	\$ 73,565.55	\$ 83,648.15	10%
5	PIERCE	OFFERMAN	14.25	460	\$ 20,187.31	\$ 20,620.42	\$ 23,371.99	10%
5	PIERCE	PATTERSON	13.15	773	\$ 20,728.99	\$ 21,142.56	\$ 23,986.66	10%
3	PIKE	(UNINCORPORATED)	351.22	17,284	\$ 529,840.75	\$ 542,764.04	\$ 617,320.61	30%
3	PIKE	CONCORD	5.30	407	\$ 8,860.66	\$ 9,087.38	\$ 10,330.09	30%
3	PIKE	MEANSVILLE	2.01	284	\$ 4,105.78	\$ 4,195.33	\$ 4,817.45	30%
3	PIKE	MOLENA	6.30	421	\$ 10,162.60	\$ 10,410.07	\$ 11,843.35	30%
3	PIKE	WILLIAMSON	10.12	741	\$ 15,411.23	\$ 17,112.33	\$ 19,473.79	30%
3	PIKE	ZEBULON	12.35	1,324	\$ 22,259.55	\$ 23,428.55	\$ 26,677.98	30%
6	POLK	(UNINCORPORATED)	518.75	26,999	\$ 797,560.24	\$ 811,426.96	\$ 921,985.98	30%
6	POLK	ARAGON	9.74	1,502	\$ 20,882.52	\$ 21,274.96	\$ 24,217.38	30%
6	POLK	CEDARTOWN	75.12	10,300	\$ 154,552.40	\$ 157,256.56	\$ 177,864.08	30%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
6	POLK	ROCKMART	40.97	5,231	\$ 79,485.42	\$ 83,565.19	\$ 94,323.11	30%
3	PULASKI	(UNINCORPORATED)	267.16	5,995	\$ 362,765.11	\$ 370,239.10	\$ 419,932.49	30%
3	PULASKI	HAWKINSVILLE	36.92	4,100	\$ 69,539.90	\$ 71,080.38	\$ 80,738.24	30%
2	PUTNAM	(UNINCORPORATED)	424.52	16,550	\$ 617,611.48	\$ 631,557.02	\$ 716,026.17	30%
2	PUTNAM	EATONTON	62.40	6,579	\$ 115,679.46	\$ 118,324.80	\$ 134,025.82	30%
4	QUITMAN	GEORGETOWN-QUITMAN	159.21	2,280	\$ 208,339.62	\$ 212,675.35	\$ 241,281.01	10%
1	RABUN	(UNINCORPORATED)	361.09	13,067	\$ 519,269.42	\$ 530,500.71	\$ 602,029.49	30%
1	RABUN	CLAYTON	21.76	2,063	\$ 39,027.28	\$ 39,642.03	\$ 45,132.46	30%
1	RABUN	DILLARD	6.40	334	\$ 9,869.71	\$ 10,059.48	\$ 11,381.14	30%
1	RABUN	MOUNTAIN CITY	9.91	939	\$ 17,775.22	\$ 18,091.22	\$ 20,550.62	30%
1	RABUN	SKY VALLEY	29.24	487	\$ 37,749.34	\$ 38,523.63	\$ 44,786.67	30%
1	RABUN	TIGER	5.79	429	\$ 10,045.83	\$ 9,859.73	\$ 11,176.66	30%
1	RABUN / HABERSHAM	TALLULAH FALLS	9.12	206	\$ 16,197.56	\$ 12,622.10	\$ 14,344.54	30%
4	RANDOLPH	(UNINCORPORATED)	380.08	2,339	\$ 479,095.52	\$ 489,076.10	\$ 554,463.73	10%
4	RANDOLPH	CUTHBERT	29.87	2,915	\$ 55,389.45	\$ 55,442.55	\$ 62,530.29	10%
4	RANDOLPH	SHELLMAN	13.84	824	\$ 22,012.14	\$ 22,386.91	\$ 25,317.73	10%
2	RICHMOND	AUGUSTA-RICHMOND	1,073.23	200,884	\$ 2,534,101.07	\$ 2,582,351.79	\$ 2,914,027.96	10%
2	RICHMOND	HEPHZIBAH	45.45	3,815	\$ 78,655.82	\$ 80,409.54	\$ 90,839.50	10%
2	RICHMOND / BURKE	BLYTHE	6.75	770	\$ 12,800.75	\$ 13,133.03	\$ 14,902.82	10%
7	ROCKDALE	(UNINCORPORATED)	522.94	76,482	\$ 1,106,685.94	\$ 1,128,739.32	\$ 1,271,355.04	30%
7	ROCKDALE	CONYERS	74.69	19,505	\$ 198,204.05	\$ 203,942.69	\$ 241,142.25	30%
3	SCHLEY	(UNINCORPORATED)	175.72	2,985	\$ 232,688.04	\$ 237,618.02	\$ 269,553.80	10%
3	SCHLEY	ELLAVILLE	20.09	1,541	\$ 34,042.87	\$ 34,630.14	\$ 39,144.65	10%
5	SCREVEN	(UNINCORPORATED)	619.04	10,550	\$ 820,760.64	\$ 837,145.50	\$ 949,842.40	30%
5	SCREVEN	HILTONIA	5.28	314	\$ 8,347.80	\$ 8,512.87	\$ 9,656.30	30%
5	SCREVEN	NEWINGTON	4.00	295	\$ 6,642.48	\$ 6,760.30	\$ 7,711.83	30%
5	SCREVEN	OLIVER	2.66	218	\$ 4,540.24	\$ 4,630.27	\$ 5,279.84	30%
5	SCREVEN	ROCKY FORD	2.35	167	\$ 3,868.19	\$ 3,959.17	\$ 4,486.89	30%
5	SCREVEN	SYLVANIA	37.73	2,630	\$ 62,373.61	\$ 63,175.68	\$ 71,682.77	30%
4	SEMINOLE	(UNINCORPORATED)	337.00	5,960	\$ 448,882.01	\$ 457,625.10	\$ 518,589.76	30%
4	SEMINOLE	DONALSONVILLE	31.72	2,826	\$ 53,844.95	\$ 54,857.07	\$ 64,532.37	30%
4	SEMINOLE	IRON CITY	5.84	306	\$ 9,087.38	\$ 9,236.78	\$ 10,393.79	30%
3	SPALDING	(UNINCORPORATED)	540.74	45,669	\$ 926,050.38	\$ 953,020.29	\$ 1,082,704.64	30%
3	SPALDING	GRIFFIN	139.13	24,044	\$ 314,882.21	\$ 320,460.31	\$ 363,898.33	30%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
3	SPALDING	ORCHARD HILL	2.42	233	\$ 4,307.88	\$ 4,417.05	\$ 5,044.08	30%
1	STEPHENS	(UNINCORPORATED)	337.08	17,347	\$ 519,162.74	\$ 526,127.85	\$ 597,734.25	30%
1	STEPHENS	AVALON	4.49	238	\$ 6,936.28	\$ 7,069.56	\$ 8,010.11	30%
1	STEPHENS	TOCCOA	86.05	9,303	\$ 161,297.04	\$ 163,914.10	\$ 186,422.36	30%
1	STEPHENS / FRANKLIN	MARTIN	10.86	344	\$ 15,346.80	\$ 15,659.09	\$ 17,766.33	30%
3	STEWART	(UNINCORPORATED)	288.25	2,349	\$ 370,074.78	\$ 374,152.14	\$ 424,492.99	10%
3	STEWART	LUMPKIN	14.49	919	\$ 23,649.33	\$ 23,791.26	\$ 26,897.54	10%
3	STEWART	RICHLAND	17.87	1,406	\$ 30,876.97	\$ 31,067.91	\$ 35,063.95	10%
3	SUMTER	(UNINCORPORATED)	538.87	11,944	\$ 732,344.49	\$ 746,813.81	\$ 845,988.97	10%
3	SUMTER	AMERICUS	87.40	15,703	\$ 204,469.11	\$ 205,709.64	\$ 232,753.14	10%
3	SUMTER	ANDERSONVILLE	5.34	234	\$ 7,963.26	\$ 8,118.52	\$ 9,186.03	10%
3	SUMTER	DESOTO	3.04	120	\$ 4,449.24	\$ 4,549.02	\$ 5,137.79	10%
3	SUMTER	LESLIE	6.37	337	\$ 9,869.66	\$ 10,046.72	\$ 11,359.48	10%
3	SUMTER	PLAINS	4.56	552	\$ 8,951.11	\$ 9,132.82	\$ 10,288.54	10%
3	TALBOT	(UNINCORPORATED)	331.17	4,377	\$ 431,705.35	\$ 440,671.35	\$ 499,347.14	10%
3	TALBOT	GENEVA	2.27	75	\$ 3,227.02	\$ 3,297.40	\$ 3,735.07	10%
3	TALBOT	JUNCTION CITY	9.10	137	\$ 11,967.92	\$ 12,214.30	\$ 13,837.32	10%
3	TALBOT	TALBOTTON	9.35	736	\$ 15,948.91	\$ 16,237.36	\$ 18,348.69	10%
3	TALBOT	WOODLAND	5.87	299	\$ 9,020.27	\$ 9,187.79	\$ 10,387.69	10%
2	TALIAFERRO	(UNINCORPORATED)	164.62	1,007	\$ 207,187.89	\$ 211,730.57	\$ 240,106.86	10%
2	TALIAFERRO	CRAWFORDVILLE	8.25	491	\$ 13,022.83	\$ 13,326.44	\$ 15,090.57	10%
2	TALIAFERRO	SHARON	2.51	111	\$ 3,715.81	\$ 3,800.83	\$ 4,324.80	10%
5	TATTNALL	(UNINCORPORATED)	728.86	15,544	\$ 989,176.58	\$ 1,005,344.25	\$ 1,140,018.85	10%
5	TATTNALL	COBBTOWN	9.11	342	\$ 13,127.93	\$ 13,486.40	\$ 15,274.28	10%
5	TATTNALL	COLLINS	7.46	540	\$ 12,282.89	\$ 12,673.48	\$ 14,311.94	10%
5	TATTNALL	GLENNVILLE	42.66	5,245	\$ 74,786.95	\$ 84,440.40	\$ 96,813.48	10%
5	TATTNALL	MANASSAS	3.04	62	\$ 4,070.72	\$ 4,172.38	\$ 4,735.24	10%
5	TATTNALL	REIDSVILLE	33.50	2,563	\$ 56,011.77	\$ 57,671.84	\$ 65,227.67	10%
3	TAYLOR	(UNINCORPORATED)	396.49	5,023	\$ 515,611.50	\$ 525,928.12	\$ 596,330.11	10%
3	TAYLOR	BUTLER	22.43	1,832	\$ 38,466.62	\$ 39,286.90	\$ 44,478.00	10%
3	TAYLOR	REYNOLDS	15.30	903	\$ 24,413.72	\$ 24,722.35	\$ 27,933.53	10%
5	TELFAIR	(UNINCORPORATED)	403.90	4,671	\$ 523,779.37	\$ 533,049.99	\$ 604,380.34	10%
5	TELFAIR	JACKSONVILLE	0.88	106	\$ 1,777.96	\$ 1,753.27	\$ 1,981.86	10%
5	TELFAIR	LUMBER CITY	15.59	954	\$ 25,293.32	\$ 25,343.77	\$ 28,698.16	10%
5	TELFAIR / WHEELER	MCRAE-HELENA	59.57	4,759	\$ 108,867.70	\$ 112,728.98	\$ 117,386.60	10%



GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
5	TELFAIR / WHEELER	SCOTLAND	5.54	168	\$ 7,884.20	\$ 7,954.54	\$ 9,011.17	10%
4	TERRELL	(UNINCORPORATED)	368.96	3,827	\$ 475,049.08	\$ 484,385.65	\$ 549,044.16	30%
4	TERRELL	BRONWOOD	5.98	315	\$ 9,301.28	\$ 9,411.58	\$ 10,654.51	30%
4	TERRELL	DAWSON	33.62	4,200	\$ 67,459.09	\$ 68,022.05	\$ 76,759.17	30%
4	TERRELL	PARROTT	5.63	106	\$ 7,579.07	\$ 7,714.96	\$ 8,708.31	30%
4	TERRELL	SASSER	4.67	270	\$ 7,424.98	\$ 7,504.24	\$ 8,487.10	30%
4	THOMAS	(UNINCORPORATED)	625.65	23,159	\$ 906,880.41	\$ 924,136.69	\$ 1,046,715.27	30%
4	THOMAS	BOSTON	18.21	1,216	\$ 29,644.24	\$ 30,263.70	\$ 34,226.74	30%
4	THOMAS	COOLIDGE	6.78	529	\$ 11,530.91	\$ 11,756.51	\$ 13,272.65	30%
4	THOMAS	OCHLOCKNEE	6.10	673	\$ 11,548.18	\$ 11,802.78	\$ 13,309.13	30%
4	THOMAS	THOMASVILLE	153.47	18,558	\$ 302,827.46	\$ 305,604.20	\$ 346,129.69	30%
4	THOMAS / BROOKS	PAVO	10.30	607	\$ 16,396.04	\$ 16,614.66	\$ 18,798.66	30%
4	THOMAS / MITCHELL	MEIGS	9.51	928	\$ 17,286.19	\$ 17,635.00	\$ 19,907.84	30%
4	TIFT	(UNINCORPORATED)	554.10	22,274	\$ 812,278.98	\$ 829,162.37	\$ 939,251.24	10%
4	TIFT	TIFTON	134.38	17,357	\$ 269,512.62	\$ 274,315.83	\$ 310,760.90	10%
4	TIFT	TY TY	7.43	639	\$ 12,893.36	\$ 13,210.25	\$ 14,956.56	10%
4	TIFT / COLQUITT	OMEGA	15.16	1,320	\$ 26,440.44	\$ 27,085.29	\$ 30,629.45	10%
5	TOOMBS	(UNINCORPORATED)	515.82	12,038	\$ 701,182.07	\$ 717,800.44	\$ 814,000.35	10%
5	TOOMBS	LYONS	50.71	4,195	\$ 87,705.68	\$ 89,132.07	\$ 100,925.55	10%
5	TOOMBS	SANTA CLAUS	2.55	202	\$ 4,363.02	\$ 4,425.00	\$ 5,013.02	10%
5	TOOMBS / MONTGOMERY	VIDALIA	116.46	10,741	\$ 207,767.58	\$ 211,281.54	\$ 239,466.26	10%
1	TOWNS	(UNINCORPORATED)	224.80	11,229	\$ 339,054.89	\$ 349,499.56	\$ 396,273.10	30%
1	TOWNS	HIAWASSEE	11.42	1,002	\$ 20,244.04	\$ 20,538.48	\$ 23,126.18	30%
1	TOWNS	YOUNG HARRIS	5.00	804	\$ 14,214.48	\$ 11,244.37	\$ 12,660.63	30%
2	TREUTLEN	(UNINCORPORATED)	274.00	3,442	\$ 351,835.75	\$ 363,466.58	\$ 411,899.56	10%
2	TREUTLEN	SOPERTON	30.14	2,899	\$ 54,205.45	\$ 55,582.09	\$ 62,801.59	10%
3	TROUP	(UNINCORPORATED)	526.14	32,542	\$ 841,653.69	\$ 859,680.93	\$ 970,922.00	30%
3	TROUP	HOGANSVILLE	28.04	3,234	\$ 53,872.56	\$ 55,084.09	\$ 62,152.85	30%
3	TROUP	LAGRANGE	204.26	32,343	\$ 415,488.35	\$ 423,790.61	\$ 513,727.71	30%
3	TROUP / HARRIS	WEST POINT	43.42	3,605	\$ 75,966.42	\$ 76,639.98	\$ 86,507.33	30%
4	TURNER	(UNINCORPORATED)	398.96	3,776	\$ 510,828.76	\$ 521,263.08	\$ 591,173.09	10%
4	TURNER	ASHBURN	34.15	4,196	\$ 67,502.63	\$ 68,412.12	\$ 77,481.94	10%
4	TURNER	REBECCA	4.26	206	\$ 6,459.72	\$ 6,584.80	\$ 7,462.31	10%
4	TURNER	SYCAMORE	4.43	731	\$ 10,080.38	\$ 9,964.61	\$ 11,346.80	10%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
3	TWIGGS	(UNINCORPORATED)	321.84	6,571	\$ 434,511.71	\$ 442,328.14	\$ 501,362.36	30%
3	TWIGGS	JEFFERSONVILLE	12.51	925	\$ 20,990.54	\$ 21,362.26	\$ 24,135.31	30%
3	TWIGGS / WILKINSON	DANVILLE	4.89	160	\$ 6,991.84	\$ 7,087.38	\$ 8,035.19	30%
1	UNION	(UNINCORPORATED)	564.86	26,339	\$ 841,372.31	\$ 861,674.91	\$ 982,701.48	30%
1	UNION	BLAIRSVILLE	9.08	785	\$ 14,312.30	\$ 16,029.91	\$ 18,306.43	30%
3	UPSON	(UNINCORPORATED)	462.41	17,991	\$ 672,598.01	\$ 687,473.61	\$ 779,683.29	30%
3	UPSON	THOMASTON	62.97	9,876	\$ 136,578.38	\$ 139,492.82	\$ 157,715.74	30%
3	UPSON	YATESVILLE	6.67	396	\$ 10,529.48	\$ 10,767.08	\$ 12,193.79	30%
6	WALKER	(UNINCORPORATED)	675.36	53,358	\$ 1,146,059.52	\$ 1,169,996.27	\$ 1,326,704.88	30%
6	WALKER	CHICKAMAUGA	22.71	3,057	\$ 46,507.62	\$ 47,083.02	\$ 53,376.59	30%
6	WALKER	LAFAYETTE	58.59	7,044	\$ 114,171.64	\$ 116,235.07	\$ 131,857.81	30%
6	WALKER	LOOKOUT MOUNTAIN	14.92	1,671	\$ 28,332.70	\$ 28,792.36	\$ 32,725.70	30%
6	WALKER	ROSSVILLE	25.27	3,991	\$ 55,217.58	\$ 56,058.81	\$ 63,484.20	30%
1	WALTON	(UNINCORPORATED)	789.60	69,982	\$ 1,357,793.13	\$ 1,396,070.09	\$ 1,603,858.23	30%
1	WALTON	BETWEEN	3.99	453	\$ 7,484.99	\$ 7,766.62	\$ 8,794.26	30%
1	WALTON	GOOD HOPE	4.50	386	\$ 7,638.40	\$ 7,934.14	\$ 9,051.46	30%
1	WALTON	JERSEY	3.27	151	\$ 4,907.49	\$ 5,009.09	\$ 5,678.65	30%
1	WALTON	MONROE	88.05	15,929	\$ 200,898.62	\$ 206,712.63	\$ 235,242.15	30%
1	WALTON	WALNUT GROVE	9.79	1,575	\$ 20,192.71	\$ 20,658.19	\$ 24,794.84	30%
1	WALTON / GWINNETT	LOGANVILLE	57.57	16,516	\$ 160,252.28	\$ 165,975.71	\$ 196,153.59	30%
1	WALTON / NEWTON	SOCIAL CIRCLE	50.18	5,330	\$ 92,613.47	\$ 95,163.54	\$ 108,052.46	30%
5	WARE	(UNINCORPORATED)	788.82	22,535	\$ 1,101,971.94	\$ 1,119,535.22	\$ 1,273,448.87	10%
5	WARE /PIERCE	WAYCROSS	158.49	13,714	\$ 277,889.34	\$ 282,734.40	\$ 319,618.83	10%
2	WARREN	(UNINCORPORATED)	301.49	2,913	\$ 387,910.02	\$ 395,092.17	\$ 447,156.54	10%
2	WARREN	CAMAK	4.32	128	\$ 6,105.71	\$ 6,190.45	\$ 7,005.92	10%
2	WARREN	NORWOOD	5.08	190	\$ 7,468.34	\$ 7,571.60	\$ 8,512.46	10%
2	WARREN	WARRENTON	18.18	1,875	\$ 32,831.12	\$ 33,850.71	\$ 38,758.03	10%
2	WASHINGTON	(UNINCORPORATED)	720.40	9,824	\$ 941,328.93	\$ 959,821.04	\$ 1,088,339.15	10%
2	WASHINGTON	DAVISBORO	8.89	1,939	\$ 22,224.37	\$ 22,868.72	\$ 26,046.68	10%
2	WASHINGTON	DEEPSTEP	3.98	113	\$ 5,396.79	\$ 5,498.64	\$ 6,420.34	10%
2	WASHINGTON	HARRISON	6.96	322	\$ 10,523.82	\$ 10,696.95	\$ 12,090.87	10%
2	WASHINGTON	OCONEE	4.82	184	\$ 7,046.68	\$ 7,123.47	\$ 8,102.63	10%
2	WASHINGTON	RIDDLEVILLE	1.95	77	\$ 2,866.33	\$ 2,922.55	\$ 3,295.80	10%
2	WASHINGTON	SANDERSVILLE	51.70	5,536	\$ 97,725.86	\$ 98,747.06	\$ 111,634.67	10%
2	WASHINGTON	TENNILLE	13.71	1,825	\$ 26,908.33	\$ 28,565.87	\$ 32,081.05	10%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
5	WAYNE	(UNINCORPORATED)	770.84	20,021	\$ 1,063,147.94	\$ 1,083,932.70	\$ 1,230,539.10	10%
5	WAYNE	JESUP	108.01	10,065	\$ 192,485.52	\$ 196,346.98	\$ 222,808.48	10%
5	WAYNE	ODUM	9.81	484	\$ 14,856.77	\$ 15,200.15	\$ 17,251.10	10%
5	WAYNE	SCREVEN	11.63	803	\$ 18,919.53	\$ 19,386.71	\$ 22,042.40	10%
3	WEBSTER	(UNINCORPORATED)	209.78	2,337	\$ 270,922.11	\$ 276,304.58	\$ 313,288.61	10%
5	WHEELER	(UNINCORPORATED)	308.47	3,445	\$ 412,775.02	\$ 406,660.01	\$ 460,733.22	10%
5	WHEELER	ALAMO	13.20	2,811	\$ 20,918.33	\$ 34,974.26	\$ 38,202.15	10%
5	WHEELER	GLENWOOD	12.49	819	\$ 20,416.62	\$ 20,726.01	\$ 23,371.30	10%
1	WHITE	(UNINCORPORATED)	268.11	24,887	\$ 476,005.35	\$ 487,148.86	\$ 552,397.27	30%
1	WHITE	CLEVELAND	27.50	3,539	\$ 55,056.14	\$ 56,243.69	\$ 63,505.00	30%
1	WHITE	HELEN	18.29	600	\$ 25,688.18	\$ 26,405.69	\$ 30,064.69	30%
6	WHITFIELD	(UNINCORPORATED)	698.27	65,164	\$ 1,248,332.56	\$ 1,272,047.96	\$ 1,441,086.92	30%
6	WHITFIELD	COHUTTA	12.64	809	\$ 20,233.69	\$ 20,672.49	\$ 23,514.31	30%
6	WHITFIELD	DALTON	186.10	34,508	\$ 436,838.02	\$ 444,558.39	\$ 503,037.53	30%
6	WHITFIELD	TUNNEL HILL	7.06	979	\$ 14,516.79	\$ 14,841.45	\$ 16,792.37	30%
6	WHITFIELD	VARNELL	7.79	2,227	\$ 22,827.11	\$ 23,217.97	\$ 26,487.83	30%
4	WILCOX	(UNINCORPORATED)	470.94	4,101	\$ 601,937.60	\$ 613,987.37	\$ 695,359.37	10%
4	WILCOX	ABBEVILLE	14.41	2,844	\$ 33,954.93	\$ 35,015.51	\$ 40,144.67	10%
4	WILCOX	PINEVIEW	7.93	453	\$ 12,436.24	\$ 12,735.48	\$ 14,373.68	10%
4	WILCOX	PITTS	5.15	243	\$ 7,822.55	\$ 7,955.38	\$ 8,979.43	10%
4	WILCOX	ROCHELLE	13.94	1,138	\$ 24,161.33	\$ 24,506.15	\$ 27,638.65	10%
2	WILKES	(UNINCORPORATED)	416.99	5,236	\$ 541,406.90	\$ 553,074.13	\$ 626,838.41	10%
2	WILKES	RAYLE	-	157	\$ 952.41	\$ 994.10	\$ 1,089.65	10%
2	WILKES	TIGNALL	8.54	491	\$ 13,407.90	\$ 13,713.23	\$ 15,501.24	10%
2	WILKES	WASHINGTON	38.97	3,634	\$ 70,257.35	\$ 71,460.38	\$ 80,406.97	10%
2	WILKINSON	(UNINCORPORATED)	323.62	4,349	\$ 423,123.03	\$ 430,806.07	\$ 488,461.28	30%
2	WILKINSON	GORDON	28.03	1,742	\$ 45,117.72	\$ 45,717.15	\$ 51,783.49	30%
2	WILKINSON	IRWINTON	7.31	519	\$ 12,233.82	\$ 12,319.47	\$ 13,953.77	30%
2	WILKINSON	IVEY	16.34	1,026	\$ 26,693.10	\$ 26,700.09	\$ 30,259.95	30%
2	WILKINSON	MCINTYRE	11.91	565	\$ 18,175.30	\$ 18,334.69	\$ 20,787.08	30%
2	WILKINSON	TOOMSBORO	4.41	376	\$ 7,839.73	\$ 7,809.41	\$ 8,854.60	30%
2	WILKINSON / BLECKLEY / LAURENS / TWIGGS	ALLENTOWN	4.30	192	\$ 6,520.96	\$ 6,529.77	\$ 7,421.79	30%
4	WORTH	(UNINCORPORATED)	784.15	13,182	\$ 1,040,172.10	\$ 1,060,898.47	\$ 1,201,921.42	30%

GDOT District	County	City	Total Mileage*	Population**	2024 LMIG Formula Amount	2025 LMIG Formula Amount	2026 LMIG Formula Amount	Required LMIG Match
4	WORTH	POULAN	13.20	726	\$ 20,686.33	\$ 21,044.45	\$ 23,731.26	30%
4	WORTH	SUMNER	8.10	437	\$ 12,558.60	\$ 12,811.90	\$ 14,503.37	30%
4	WORTH	SYLVESTER	54.40	5,436	\$ 100,385.76	\$ 101,889.80	\$ 114,764.08	30%
4	WORTH	WARWICK	4.91	492	\$ 9,049.33	\$ 9,199.36	\$ 10,367.75	30%



## COUNCIL AGENDA MEMORANDUM (CAM)

**TO:** Honorable Mayor and Council Members

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

**DATE:** January 27, 2026

**TITLE:** Truist Bank Signer Authorization for Mayor Pro Tempore Jeff Goldberg

### **RECOMMENDATION**

Approve resolution which will act as City Council's authorization for Mayor Pro Tempore, Jeff Goldberg, to be a signer on all Pine Lake accounts at Truist Bank.

### **BACKGROUND**

All remittances require one signature from an authorized signer. Mayor Brandy Hall is the primary and sole signer for all accounts. It is the purpose of the Mayor Pro Tempore's role to ensure continuity of City operations in the Mayor's absence. Therefore, to ensure uninterrupted financial operations, and in alignment with the role of Mayor Pro Tempore, adding Mayor Pro Tempore Jeff Goldberg as an additional signer on all bank accounts is advised.

### **RESOURCE IMPACT**

None

### **ATTACHMENTS**

Resolution R-2026-05, Authorizing Official Signatures for Truist Bank Accounts

**A RESOLUTION OF THE CITY OF PINE LAKE TO AUTHORIZE THE  
SUBSTITUTION OF THE CURRENT MAYOR PRO TEM AS A SIGNATORY ON THE  
ACCOUNTS OF THE CITY OF PINE LAKE, AND FOR OTHER PURPOSES**

WHEREAS, The official accounts of the City of Pine Lake require a single authorized user to sign checks payable against those accounts; and

WHEREAS, Currently the Mayor and former Mayor pro tem Jean Bourdeaux are authorized signatories on those accounts;

WHEREAS, Mayor pro tem Bourdeaux's term of office expired on December 31, 2025 and she has been succeeded in office by Councilmember Jeff Goldberg who was elected Mayor pro tem by the Council on January 13, 2026;

WHEREAS, To ensure continuity of Government and enable smooth City operations, a second qualified signatory, the City Council expressly finds that a second authorized signatory on City accounts is necessary and advisable;

NOW THEREFORE, BE IT RESOLVED by the Governing Authority of the City of Pine Lake, Georgia, in an open and public meeting, that the Mayor and City Manager are directed to take whatever steps are necessary to remove the name of Jean Bourdeaux as an authorized signatory on all City Accounts;

BE IT FURTHER RESOLVED that Mayor pro tem Jeff Goldberg is authorized to execute any and all documents necessary to give effect to this Resolution and is expressly delegated authority under the Charter to sign checks of the City as an authorized representative of the City of Pine Lake on its deposit accounts at any authorized financial institution;

BE IT FURTHER RESOLVED, that this resolution is effective immediately upon its adoption by the Governing Authority, and the City Clerk is authorized, in consultation with the City Attorney, to make any changes or modifications to this Resolution as may be necessary to give full effect to the intent of the City Council.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 27th day of January, 2026.

---

BRANDY HALL  
Mayor

ATTEST:

APPROVED AS TO FORM:

---

NED DAGENHARD  
City Clerk

---

CHRISTOPHER D. BALCH  
City Attorney

**A RESOLUTION OF THE CITY OF PINE LAKE TO APPROVE AND ADOPT THE  
CONTRACT FOR SERVICES FOR THE CITY ATTORNEY, TO AUTHORIZE THE  
CORRECTION OF SCRIVENER'S ERRORS, AND FOR OTHER PURPOSES**

WHEREAS, Section 3.12 of the Charter of the City of Pine Lake places the appointment authority of the City Attorney in the City Council; and

WHEREAS, That section of the Charter also requires that the Governing Authority provide for the payment of fees and expenses relevant to the representation of the City; and

WHEREAS, The proposed engagement letter for the City Attorney is attached to this Resolution as Exhibit A;

WHEREAS, The Governing Authority finds the fees charged and terms of the Agreement reasonable and acceptable; and

NOW THEREFORE, BE IT RESOLVED by the Governing Authority of the City of Pine Lake, Georgia, in an open and public meeting, that the Council has already appointed Christopher Balch and the Balch Law Group as City attorney and now wishes to ratify and approve the Contract attached to this Resolution is adopted and approved, that the Mayor is authorized to sign any and all documents necessary to carry out the intent of this Resolution, and

BE IT FURTHER RESOLVED, that this resolution is effective immediately upon the Mayor's signature and the City Clerk is authorized, in consultation with the City Attorney, to make any changes or modifications to this Resolution as may be necessary to give full effect to the intent of the City Council.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 27th day of January, 2025.

\_\_\_\_\_  
BRANDY HALL  
Mayor

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
NED DAGENHARD  
City Clerk

\_\_\_\_\_  
CHRISTOPHER D. BALCH  
City Attorney



January 22, 2026

**VIA EMAIL ONLY**

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

Christopher D. Balch

830 Glenwood Ave. SE

Suite 510-220

404.202.5934

chris@balchlawgroup.com

www.balchlawgroup.com

Re: Engagement Letter  
Client: City of Pine Lake  
City Attorney Services

Dear Mayor Hall:

This correspondence will serve to confirm that the you seek to appoint this firm to provide services as City Attorney. We understand this appointment is subject to confirmation by your City Council. We look forward to the opportunity of working with you.

Representation is provided under the following terms and conditions:

1. You seek to have this firm represent the City of Pine Lake as City Attorney as defined in the City's Charter. We accept this assignment. We have performed a conflict check and the firm has represented the City in the past. No conflicts appear to exist.
2. This matter will be handled on a hourly fee basis. No retainer will be required to begin this work.
3. The rate charged will be \$200 per hour for all attorneys, and \$150 per hour for paralegals. There is no charge for clerical assistance. We will charge for the time we spend performing services related to this engagement to the nearest 1/10<sup>th</sup> hour. This Hourly Rate will be charged for any and all work performed for the City of Pine Lake, whether assigned by the City Manager, requested by a department head, or assigned by a member of the Governing Body.
4. Our representation is governed by this agreement and the Georgia Professional Responsibility Code ("the Code"), which defines the duties and obligations of



# THE BALCH LAW GROUP

Re: Engagement Letter

January 22, 2026

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lawyers to their clients. In the event of a conflict between this Agreement and the Code, the Code will apply first.

5. At times, specialist counsel may be required, and we will advise you of our recommendation for that additional counsel. Those counsel will have their own billing practices and hourly rates which the City will have to approve for the specialist work to be accomplished. If the Governing Body disagrees with a recommended outside specialist counsel, we will make a different recommendation or discuss the objections with the Governing Body in order to reach an accord on the counsel selected.
6. The City will also be responsible for any appearances in Court or before any administrative body, the time spent preparing for Court, including witness or document preparation, and other reasonable and necessary time spent on this matter and arising from this investigation. Such Court Appearances will also be billed at the same hourly rate as identified above.
7. The Client is responsible for the reasonable and ordinary expenses of the representation, and which may include copy costs, travel expenses, and other out of pocket expenses incurred. Any expense in excess of \$250 will be cleared with client before being incurred, to the extent reasonable and possible.
8. We render statements for fees and expenses on a monthly basis, itemizing the services performed and the expenses incurred. Payment of each statement is due when received. If statements are not paid promptly, the Client agrees that we may withdraw as Counsel in this or any other matter in which we are acting for the City. Any delay or decision to continue performance under this Engagement does not waive our right and ability to withdraw as Counsel in the future.
9. The Client, through its designated representatives, at all times retains absolute control and decision-making authority over the engagement.
10. The Client, through its designated representatives retains the right to discharge counsel at any time for any reason. The City shall immediately pay any outstanding invoice and any submitted invoice for billed but un-invoiced time at the time of the discharge of counsel.
11. This engagement agreement reflects the terms under which we will provide services in connection with this agreement. We must receive a signed counterpart to this Agreement to proceed with this representation.

# THE BALCH LAW GROUP

Re: Engagement Letter

January 22, 2026

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12. At the conclusion of this representation, we will retain your files for a period of 6 years after the termination of the representation. At the expiration of the 5-year period, we will destroy these files unless you notify us in writing that you wish to take possession of them.

13. This engagement letter constitutes the entire agreement between the parties. No other representations or warranties are made. It may be modified only by a written document signed by both the firm and the Clients.

You will be entitled to regular updates on the status of the matter. In addition, the firm will respond to inquiries within a reasonable time.

We appreciate your trust and confidence in retaining the Balch Law Group for this representation. Please let me know if there are any questions or concerns.

Sincerely yours,

THE BALCH LAW GROUP



Christopher D. Balch

Accepted:

\_\_\_\_\_  
Brandy Hall, Mayor

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
City Clerk

\_\_\_\_\_  
Date



## COUNCIL AGENDA MEMORANDUM (CAM)

**TO:** Honorable Mayor and Council Members

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

**DATE:** January 27, 2026

**TITLE:** Tree City USA Application

### **RECOMMENDATION**

Approve resolution authorizing the application to the Arbor Day Foundation for Pine Lake's designation as a "Tree City USA."

### **BACKGROUND**

"The Tree City USA designation is a national recognition program sponsored by the Arbor Day Foundation that honors communities committed to effective urban forest management. To qualify, a community must meet four core standards: a tree board or department, a public tree care ordinance, an annual forestry budget of at least \$2 per capita, and an annual Arbor Day observance.

#### Purpose of the Designation

- **Structured Management:** Provides a framework for communities to proactively manage and expand public trees, ensuring clear accountability for tree care decisions.
- **National Awareness:** Raises visibility for the value of urban forests and encourages continuous, systematic tree planting.
- **Accountability:** Standardizes community forestry across the U.S., requiring an annual commitment to maintain the status.

#### Community Benefits

- **Environmental & Health Improvements:**
  - **Air Quality:** Trees absorb pollutants and filter particulates, leading to cleaner air and improved public health.
  - **Stormwater Management:** A healthy canopy reduces runoff and infrastructure damage by acting like a natural sponge.
  - **Temperature Control:** Shade trees lower local temperatures, mitigating the urban "heat island" effect.

- Financial & Economic Advantages:
  - Energy Savings: Strategically placed trees can reduce cooling and heating costs by up to 25%.
  - Increased Property Values: Well-maintained street trees can boost residential property values by 7–20%.
  - Grant Priority: Designated communities often receive preference or "extra points" when applying for state and federal urban forestry grants.
- Social & Civic Impact:
  - Civic Pride: Earning the "badge of honor" creates a positive community image for residents, visitors, and potential businesses.
  - Community Engagement: Annual Arbor Day events and tree-planting initiatives foster volunteerism and stronger neighborhood ties.
  - Safety: Studies indicate that neighborhoods with healthy trees often experience lower crime rates and reduced traffic accident severity.”

### **RESOURCE IMPACT**

There is minimal fiscal impact for participation in the Tree City USA Designation Program. The City already meets the \$2 per capita standard required for application eligibility from its annual tree maintenance budget.

### **ATTACHMENTS**

Resolution

Draft Arbor Day Proclamation

**A RESOLUTION AUTHORIZING THE APPLICATION TO  
THE ARBOR DAY FOUNDATION FOR DESIGNATION AS A “TREE CITY USA”**

WHEREAS, The City of Pine Lake is proud of its protection of its natural heritage; and

WHEREAS, The City previously earned the designation as a “Tree City USA” from the Arbor Day Foundation; and

WHEREAS, The Governing Authority believes regaining that designation would inspire appropriate interest in our tree canopy and encourage residents to care for and protect the trees in their yards; and

WHEREAS, The Deadline for Applications for the designation as a “Tree City” is January 31, 2026; and

WHEREAS, The Governing Authority wishes to authorize the designation of a day in 2026 as Arbor Day in Pine Lake and to delegate the authority for the choice of that day to the Mayor in consultation with the Administration;

NOW THEREFORE, BE IT RESOLVED by the governing authority of the City of Pine Lake, Georgia, that the City authorizes the Mayor pro tem to complete any and all forms or documents necessary to complete the application for Pine Lake to be designated “Tree City USA”; that the Mayor pro tem is authorized to receive direct assistance from the Administration who shall furnish documents and any technical assistance required to complete the application;

BE IT FURTHER RESOLVED that the Mayor, in consultation with the City Manager, shall designate a day in the future as “Arbor Day in Pine Lake” and shall issue an appropriate Proclamation to that effect before January 30, 2026.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 27th day of January, 2026.

---

BRANDY HALL

Mayor

ATTEST:

APPROVED AS TO FORM:

---

NED DAGENHARD

Acting City Clerk

---

CHRISTOPHER D. BALCH

City Attorney

**Arbor Day Proclamation**  
City of Pine Lake, Georgia

WHEREAS, trees play a vital role in the health and well-being of the City of Pine Lake by cleaning the air, conserving energy, providing habitat for wildlife, reducing stormwater runoff into Pine Lake, enhancing property values, and beautifying our unique lake-centered community.

WHEREAS, the City of Pine Lake cherishes its natural environment, honoring the forests, lake, wetlands, and green spaces that define our sense of place and strengthen our connection to the land and to one another;

WHEREAS, Arbor Day, first observed in 1872, reflects a continuing commitment to tree planting and stewardship that inspires communities such as Pine Lake to nurture and expand their natural landscapes;

WHEREAS, the City of Pine Lake has met the standards of the Arbor Day Foundation and the Georgia Forestry Commission and has applied to be recognized as a Tree City USA community.

NOW, THEREFORE, BE IT PROCLAIMED, that the Mayor and City Council of the City of Pine Lake hereby proclaim \_\_\_\_\_ as Arbor Day in the City of Pine Lake, and encourage residents to observe this day by planting trees and supporting the care and stewardship of our urban forest.

NOW, THEREFORE, I, Mayor Brandy Hall, Mayor of the City of Pine Lake, Georgia, by virtue of the authority vested in me, do hereby proclaim \_\_\_\_\_ as ARBOR DAY in the City of Pine Lake and urge all residents to plant, preserve, and appreciate trees, recognizing their essential role in sustaining the health, beauty, and character of our community.



## COUNCIL AGENDA MEMORANDUM (CAM)

**TO:** Honorable Mayor and Council Members

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

**DATE:** January 27, 2026

**TITLE:** Comprehensive Plan Development Agreement

### **RECOMMENDATION**

Approve resolution for memorandum of agreement between the City of Pine Lake and the Atlanta Regional Commission to update the City's Comprehensive Plan as required by the State of Georgia, Department of Community Affairs (DCA).

### **BACKGROUND**

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 include as:

#### Land Use Plan

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

#### Public Input

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

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 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.

Last summer, 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 Council determined to continue partnering 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.

<b>Plan Element</b>	<b>Required for</b>	<b>Recommended for</b>	<b>Specifics at</b>
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"> <li>• Are considering new land development regulations</li> <li>• Include Target Areas in their comprehensive plan</li> <li>• Wish to improve aesthetics of specific areas or protect the character of specific parts of their community</li> </ul>	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"> <li>• With automobile congestion problems in selected areas</li> <li>• Interested in adding alternative transportation facilities for bicyclists, pedestrians, public transportation users</li> <li>• That may have too much or too little parking in specific areas</li> </ul>	110-12-1-.03(8)
Housing Element	HUD CDBG Entitlement Communities	Communities with: <ul style="list-style-type: none"> <li>• Concentrations of low-quality or dilapidated housing</li> <li>• Relatively high housing costs compared to individual/family incomes</li> <li>• A jobs-housing imbalance</li> </ul>	110-12-1-.03(9)

## **RESOURCE IMPACT**

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. The City has elected to partner with the Atlanta Regional Commission at no cost for development of the City's 2026 Comprehensive Plan.

## **ATTACHMENTS**

Resolution

Memorandum of Agreement

**A RESOLUTION AUTHORIZING THE ACCEPTANCE OF A CONTRACT PROPOSAL  
FROM THE ATLANTA REGIONAL COMMISSION TO PROVIDE ADVICE AND  
COUNSEL ON THE DEVELOPMENT OF A NEW COMMUNITY DEVELOPMENT  
PLAN AS REQUIRED UNDER THE LAW OF GEORGIA**

WHEREAS, Georgia law requires a periodic review and update to local government Community Development Plans for the local government to remain in good standing as an authorized local zoning agency; and

WHEREAS, The Atlanta Regional Commission (“ARC”) is the body created by Georgia statute to advise local development and zoning decisions; and

WHEREAS, The ARC proposal consists of specific services to be performed at no cost to the City in order for the City to retain local control over zoning decisions; and

WHEREAS, The Community Development Plan addresses physical, economic, social, and other factors to shape a community’s vision and goals; and

WHEREAS, The Plan guides land use, transportation, and infrastructure, while also protecting natural resources and enhancing quality of life;

NOW THEREFORE, BE IT RESOLVED by the governing authority of the City of Pine Lake, Georgia, that the City accepts the proposed agreement from ARC for services in the preparation and adoption of the 2026 Community Development Plan and the Mayor is authorized to sign any and all documents necessary to give effect to this Resolution.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 27th day of January, 2026.

---

BRANDY HALL  
Mayor

ATTEST:

APPROVED AS TO FORM:

---

NED DAGENHARD  
Acting City Clerk

---

CHRISTOPHER D. BALCH  
City Attorney

**LOCAL COMPREHENSIVE PLAN UPDATE ASSISTANCE  
MEMORANDUM OF AGREEMENT**

THIS AGREEMENT is made and entered into as of this **1<sup>st</sup> day of November 2025** (the “Effective Date”) by and between the **CITY OF PINE LAKE** (hereinafter referred to as the “City”), a political subdivision of the State of Georgia and the **ATLANTA REGIONAL COMMISSION** (hereinafter referred to as “ARC”).

WITNESSETH:

WHEREAS, Regional Commissions were created by the State of Georgia in order to assist local governments on a regional basis and to develop, promote, and assist in establishing coordinated and comprehensive planning in the state; and

WHEREAS, as the Regional Commission for the 11-county Atlanta Region, ARC has been mandated to undertake certain regional responsibilities under the Georgia Planning Act of 1989 (as amended) (O.C.G.A. 45-12-200, et seq., and 50-8-1, et seq.) and does agree to perform prescribed services to local governments; and

WHEREAS, the City is required to update its Local Comprehensive Plan by **October 31, 2026**, according to the schedule set by the Georgia Department of Community Affairs (“DCA”); and

WHEREAS, the City has requested assistance from ARC to update its Local Comprehensive Plan under the requirements set by the Minimum Standards and Procedures for Local Comprehensive Planning (the “Minimum Standards”) found in Chapter 110-12-1 of the DCA Rules, in accordance with the Georgia Planning Act of 1989 (as amended); and

WHEREAS, ARC and the City believe it is mutually beneficial for both parties that the City, as part of the ARC, maintains its Local Comprehensive Plan; and

WHEREAS, ARC agrees to provide assistance for development of the City’s update of its Local Comprehensive Plan.

NOW, THEREFORE, in consideration of the promises and mutual covenants herein contained, and for other good and valuable consideration, the parties hereto agree as follows:

1. Duties of ARC. ARC agrees to perform the following services:
  - a. Provide a project manager to coordinate with local government staff and ensure that the project is moving forward in a timely manner.
  - b. Facilitate and/or participate in Project Management Team meetings with local government staff.
  - c. Facilitate, in consultation with local government staff, a public engagement process reflecting the community’s demographics, composition and dynamics, to solicit community input, that includes or is equivalent to the following:
    - i. A maximum of two (2) Steering Committee meetings, one (1) to be held in-person and one (1) to be held virtually.

- ii. A maximum of one (1) public engagement event, to be held either in-person or virtually and, if at all possible, attached to an existing/scheduled community event.
  - iii. An online public engagement portal and survey, hosted by ARC.
  - iv. An opportunity for Steering Committee members to review and comment on the draft plan, including a review and comment period lasting at least two (2) weeks.
  - v. An opportunity for Steering Committee members to review and comment on the draft plan, including a review and comment period lasting at least two (2) weeks.
- d. Update, in consultation with local government staff, the following Comprehensive Plan elements of which Regional Commissions are required to assist, as defined at Chapter 110-12-1-.02(7)(b) of the Minimum Standards:
  - i. Community Vision/Goals
  - ii. Needs and Opportunities
  - iii. Broadband
  - iv. Report of Accomplishments
  - v. Community Work Program
- e. Update, in consultation with local government staff, the following Comprehensive Plan elements, if requested by the local government:
  - i. Land Use
  - ii. Economic Development
  - iii. Transportation
  - iv. Housing
  - v. Historic and Arts/Cultural Resources
  - vi. Natural Resources and Sustainability
  - vii. Any other elements identified by the local government
- f. Review any adopted HUD Consolidated Plan, Local Comprehensive Transportation Plan (CTP), Regional Transportation Plan/Transportation Improvement Program (RTP/TIP), Economic Development Plan, relevant to ARC or other regional policy or plan document, and any other plans as needed, and integrate same with applicable elements of the Comprehensive Plan, as appropriate.
- g. Present at, attend, or support the two (2) DCA-required public hearings (one at kick-off and one prior to transmittal for regional and state review), if requested by the local government.
- h. Provide language for public hearing notices, if requested by the local government.
- i. Provide advertisement and other public involvement materials, if requested by the local government.
- j. Prepare the final plan document and other supporting materials in ARC's standard format and provide all project files to the local government.
- k. Complete any plan revisions required by DCA following its state review process.
- l. Complete a maximum of two (2) rounds of plan revisions or edits requested by the local government project manager, outside of any revisions required by DCA following its state review process.

2. Duties of the City. The City agrees to perform the following duties:

- a. Provide a staff point of contact throughout the process, to coordinate with ARC staff and ensure that the project is moving forward in a timely manner.
- b. Ensure the staff point of contact participates as a member of the Project Management Team and attends Project Management Team meetings with ARC staff.
- c. Develop a draft Report of Accomplishments showing the status of each item in the Community Work Program from the existing Comprehensive Plan.
- d. Develop a draft five (5) year Community Work Program.
- e. Assemble a Steering Committee reflecting the composition of the local community. The Steering Committee must include members of the governing authority (elected officials), representatives of the local economic development community, and local government staff. It should include or leverage local entities such as artists or arts organizations, nonprofits, community-based organizations (CBOs), neighborhood associations or organizations, and local businesses and/or local business association(s).
- f. Schedule Steering Committee meetings, in consultation with ARC.
- g. Promote public awareness of the plan development process, including timely notice of, and invitations to, Steering Committee and public meetings.
- h. Provide locations for Steering Committee and public meetings that have heat/air conditioning, water, and electricity.
- i. Provide any food or beverages desired by the local government for Steering Committee and public meetings.
- j. Post timely notice of, and conduct, public hearings as required by the City's existing procedures.
- k. Provide timely notice to ARC of local government meetings that ARC staff should attend.
- l. Provide ARC with submittal deadlines for relevant City boards and committees at the beginning of the process.
- m. Meet the following milestones in order for ARC to ensure that the City meets its DCA-designated Plan Update deadline and maintains Qualified Local Government ("QLG") status:
  - i. Schedule a date for the First Required Public Hearing, as defined at Chapter 110-12-1-.04(1)(a) of the Minimum Standards, no more than thirty (30) days after the signing of this Agreement. Note: The actual meeting does not have to occur within the aforementioned thirty (30) days.
  - ii. Identify and confirm Steering Committee members no more than thirty (30) days after the signing of this Agreement.
  - iii. Schedule both Steering Committee meetings no more than forty-five (45) days after the signing of this Agreement (Note: The actual meeting does not have to occur within the aforementioned forty-five (45) days.
  - iv. Complete and provide to ARC staff a draft Report of Accomplishments, showing the status of each item in the Community Work Program from the existing Comprehensive Plan, no more than sixty (60) days after the signing of this Agreement.
  - v. Accompany or host ARC staff on a site visit or tour (walking, biking, or

- driving, as appropriate) of key areas of the community no more than sixty (60) days after the signing of this Agreement.
- vi. Schedule the Second Public Hearing, as defined at Chapter 110-12-1-.04(1)(c) of the Minimum Standards, no fewer than seventy-five (75) days before the City's DCA-designated Plan Update deadline of October 31, 2026.
  - vii. Ensure that any presentation(s) by ARC staff at the above-mentioned First and Second Public Hearings take place first on the hearing or meeting agenda.
- n. If the City seeks to use any consultant services on its plan update, in addition to the services provided by the ARC as outlined in the foregoing, the ARC will only coordinate with, and will only provide information to, the City's staff point of contact.

3. Time of Performance, Amendments, Modifications.

- a. This Agreement shall become effective upon the Effective Date and remain in effect until the completion of the project or termination by the parties as provided below. Notwithstanding anything to the contrary herein, in no event shall the term of this Agreement exceed two (2) years from the Effective Date.
- b. Either party may terminate this Agreement upon thirty (30) days' written notice to the other party, provided that the party requesting termination has provided notice and sufficient opportunity for remedy.
- c. Either party may request changes to this Agreement at any time by written notice to the other party's signatory of this Agreement. Such changes as are mutually agreed upon by and between the parties shall be incorporated in written amendments to this Agreement and executed in the same manner as this Agreement. This Agreement may only be modified by an instrument in writing executed by the City and ARC. Notwithstanding the foregoing, the City and ARC acknowledge that this Agreement may be revised or refined from time to time during its term. The parties agree to cooperate with each other by executing such documents as may be necessary to evidence such mutually agreeable modifications and refinements.

4. Rights in Documents, Materials, and Data Produced. For the purposes of this Agreement, 'data' includes, but is not limited to, writings, sound recordings, photographs, films, videotapes, or other graphic representations and works of a similar nature. The City and ARC shall have the right to use same without restriction or limitation and without compensation to the other party of the Agreement.

5. Indemnity. The City shall indemnify and hold harmless ARC, its officers, directors, employees and agents from and against any and all losses, reasonable attorneys' fees and costs, that may be based on any injury to persons or property caused by the negligent performance of services under this Agreement by the City or any person employed by the City.

ARC MOA  
022545

IN WITNESS WHEREOF, the parties have hereto executed this Agreement as of the date first above written.

**ATLANTA REGIONAL COMMISSION**

\_\_\_\_\_  
Attested, Assistant Secretary

\_\_\_\_\_  
Anna Roach, Executive Director

**Witness:**

**CITY OF PINE LAKE**

\_\_\_\_\_  
Municipal Clerk

\_\_\_\_\_  
Hon. \_\_\_\_\_, Mayor

**Approved as to Form:**

**Recommended:**

\_\_\_\_\_  
City Attorney

\_\_\_\_\_  
**Approved:**

\_\_\_\_\_





## COUNCIL AGENDA MEMORANDUM (CAM)

**TO:** Honorable Mayor and Council Members

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

**DATE:** January 27, 2026

**TITLE:** Municipal Appointment to the DeKalb County Women's Commission

### **RECOMMENDATION**

Approve resolution to select and appoint an individual to serve on the DeKalb County Women's Commission.

### **BACKGROUND**

"The Women's Commission is an advisory body charged with providing recommendations to the Board of Commissioners, Chief Executive Officer, Chief Operating Officer, and County department leadership on policies and strategies that support the wellbeing and advancement of those that identify as women and girls throughout DeKalb County. In partnership with the Junior League of DeKalb County, the Commission identified focus areas including, but not limited to, health equity, wage inequity and employment barriers, housing stability, safety and security, and community-based initiatives that enhance quality of life. Pursuant to the adopted ordinance, each DeKalb municipality located fully or partially within DeKalb County is authorized to appoint one (1) member to serve on the Commission. Municipal appointments will fill positions 12 through 24, with post numbers assigned in the order of initial appointment. All appointees must be residents of DeKalb County, and appointing authorities are strongly encouraged to select members who reflect the diversity of our communities and professional sectors."

"Commission members will serve four-year staggered terms and the Commission will meet no fewer than four (4) times per year. However, the initial board of 25 appointments has staggered terms with half (odd-numbered) expiring 1/2/30 and the other half (even-numbered) expiring 1/2/28. The Commission will also report at least annually to the Board of Commissioners during a Committee of the Whole meeting, as requested." -Michelle Spears, DeKalb County

### **RESOURCE IMPACT**

No impact.

### **ATTACHMENTS**

Resolution R-2026-08



## COUNCIL AGENDA MEMORANDUM (CAM)

**TO:** Honorable Mayor and Council Members

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

**DATE:** January 27, 2026

**TITLE:** Beach House Renovations

### **RECOMMENDATION**

Approve resolution awarding a construction contract to L. Brown Enterprises at an estimated cost of \$71,250 for the renovation of the City's Beach House along with other specialized service vendors for a full cost of the project totaling \$85,071.

### **BACKGROUND**

The construction contract provides for the renovation of the Beach House as an improvement to the City's recreation and facilities. The Pine Lake Beach House is a hub of activity both recreationally and socially. The Beach House is a gathering spot for many community activities and would benefit from surface renovation.

The renovation of this space would provide much-needed recreation and facilities upgrades for the benefit of neighbors use and appeal to rental guests. Renovations will include upgrades to the electrical and plumbing systems and platform, flooring, interior and exterior painting, wood repairs, and improvements to the functionality and aesthetic appearance of the building.

### **RESOURCE IMPACT**

This project is budgeted in the Small Cities Intergovernmental Capital Outlay Fund (SCICO) as part of the City of Pine Lake 2026 Adopted Budget projected to cost \$90,000.

### **ATTACHMENTS**

Resolution  
Proposers' Cost Estimate Matrix

**A RESOLUTION AUTHORIZING THE ACCEPTANCE OF THE PROPOSAL FROM  
VARIOUS VENDORS FOR THE RENOVATION OF THE BEACH HOUSE IN THE  
TOTAL AMOUNT OF \$85,071 FROM ALLOCATED FUNDS RECEIVED FROM THE  
SMALL CITIES INTERGOVERNMENTAL CAPITAL OUTLAY FUND**

WHEREAS, The City obtained responses to a request for quotes (bids were not required because the total cost of the project was for less than \$100,000) for the renovation of the improvements to real property owned by the City of Pine Lake, also known as the Beach House; and

WHEREAS, The City's budget for the project was \$90,000; and

WHEREAS, The services, vendors and quotes received were as follows:

Vendor	Service	Price
Comfort Air of Atlanta	HVAC	\$ 5,300
Robinson Insulation	Insulation	\$ 3,421
Battlemount Plumbing	Plumbing	\$ 5,100
L. Brown Enterprises	Flooring and Int/Ext Painting	\$71,250

for a total project cost of \$85,071;

WHEREAS, Funding for this work was allocated in the 2026 Budget and is sourced from the SPLOST II Intergovernmental Agreement with DeKalb County authorized by the City Council in 2024; and

WHEREAS, The Contractors are ready willing and able to begin work;

NOW THEREFORE, BE IT RESOLVED by the Governing Authority of the City of Pine Lake, Georgia, that each Vendor identified above shall be the recipient of the part of the project identified, that the contract price for the entire project shall not exceed \$85,071, unless expressly authorized by the Governing Authority, that the Mayor is expressly authorized to execute any and all documents, agreements, or other writings deemed necessary for the completion of the work, and that this Resolution shall take effect immediately upon approval by the Governing Authority.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 27th day of January, 2026.

\_\_\_\_\_  
BRANDY HALL  
Mayor

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
NED DAGENHARD  
City Clerk

\_\_\_\_\_  
CHRISTOPHER D. BALCH  
City Attorney

[illegible]