CITY OF PINE LAKE, GEORGIA

PUBLIC HEARING AND REGULAR MEETING AGENDA

JUNE 30, 2026 @ 6:00PM

COURTHOUSE AND COUNCIL CHAMBERS
459 PINE DRIVE, PINE LAKE, GA 30072

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

CALL TO ORDER – PUBLIC HEARING (6:00PM)

- Alcoholic Beverages Privileged License Application – *Snack PitStop Mini Mart*, 4687 Rockbridge Road (Suites 1 & 2)

CALL TO ORDER – PUBLIC HEARING (7:00PM)

- 2026 Property Tax Millage Rate

CALL TO ORDER – REGULAR MEETING

ANNOUNCEMENTS/COMMUNICATIONS

ADOPTION OF THE AGENDA

ADOPTION OF THE MINUTES

- May 26, 2026 – Regular Meeting
- June 9, 2026 (11:00AM) – Public Hearing
- June 9, 2026 (6:00PM) – Work Session/Special Called Meeting & Public Hearing
- June 11, 2026 (11:00AM) – Public Hearing
- June 11, 2026 (6:00PM) – Public Hearing

PUBLIC COMMENT –· 3 minutes each please

NEW BUSINESS

1. Resolution R-2026-35, Alcoholic Beverages Privileged License Application – *Snack PitStop Mini Mart*, 4687 Rockbridge Road (Suites 1 & 2)
2. Resolution R-2026-42, Issuance and Sale of Tax Anticipation Note (TAN)
3. Resolution R-2026-36, Authorization to Change Banking Institutions, Open Investment Accounts for Idle Cash
4. Resolution R-2026-37, Stormwater Service Charge Schedule Amendment
5. Resolution R-2026-38, Pride Lake Memorandum of Understanding
6. Resolution R-2026-39, Call for Municipal Special Election – *November 3, 2026*
7. Resolution R-2026-40, Creation and Appointment of Public Art Installation "Task Force"
8. Resolution R-2026-41, Final 2026 Property Tax Millage Rate

PUBLIC COMMENT – 3 minutes each please

<u>REPORTS AND OTHER BUSINESS</u>

- Mayor (pro tempore)
- City Council

EXECUTIVE SESSION

ADJOURNMENT

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

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CITY OF PINE LAKE
REGULAR MEETING
MINUTES
May 26, 2026 at 6:00PM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072

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

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

Announcements/Communications

Council Member Torrent announced that he and Mayor pro tem Goldberg had attended the Georgia Municipal Association's (GMA) Small Cities Conference, citing relationship building and education on economic growth and aging populations.

Mayor pro tem Goldberg, adding to Council Member Torrent's comments, noted SB 33 as a topic of discussion, as well as other property tax reform attempts by the State Legislature.

Council Member Hull announced that she and Council Member Torrent attended a DeKalb Municipal Association (DMA) event, and spoke to networking with local leadership as well as presentations by the Metro Atlanta Rapid Transit Authority (MARTA).

Council Member Kohler mentioned their attendance at a meeting in Avondale Estates to discuss their approach toward a proposed mixed-use development.

Adoption of the Agenda of the Day

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

Mayor pro tem Goldberg asked to amend the agenda to move *New Business Item 1, Resolution R-2026-28, 2026 Property Tax Millage Rate Process* to the end of the New Business agenda.

Mayor pro tem Goldberg called for a vote on the agenda of the day, as amended.

All members voted in favor, and the motion carried.

Adoption of the Minutes

- April 28, 2026 – Regular Meeting
- May 12, 2026 – Work Session

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

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

All members voted in favor, and the motion carried.

1. Resolution R-2026-29, PLAIN Memorandum of Understanding (MOU)

Council Member Torrent recused himself from participating as a voting member on the item, and exited the dais.

Council Member Lowers moved to adopt Resolution R-2026-29; Council Member Hull seconded.

Council Member Kohler indicated their preference to leave Friday evenings open for paid rentals, rather than include them in the Pine Lake Association of Involved Neighbors' (PLAIN) public-use agreement. City Attorney Balch clarified that the purpose of the MOU was to shift scheduling of the space—both paid-exclusive use and unpaid-public use—to PLAIN, and leave only payment processing as a function of staff.

City Manager Hawthorne further clarified that Members of City Council and PLAIN had pushed back against this model, leading to the proposed contracting of an outside individual to handle rentals, in a role similar to that previously held by a member of staff. Council Member Hull responded that the statement answered part of her concerns, but voiced that the agreement should make that point clearer. This led to a discussion among City Council regarding paid rental scheduling, and verbiage within the agreement to specify the extent of various roles as it pertains to management of City-owned facilities.

The Chair invited the President of PLAIN, Tim McLeod, to speak to the bandwidth of PLAIN for management rentals. Mr. McLeod also spoke to the need for the agreement to address- and allow for- volunteer initiatives.

Chief Green and City Attorney Balch discussed the Constitutional limitations of the City to put "guardrails" when public use is approved.

Additional discussion took place, with the City Attorney requested additional time to revise the agreement actively with PLAIN leadership.

Mayor pro tem Goldberg called for a motion to table the Resolution until the June 30 Regular Meeting.

City Council voted 4-0-1. Mayor pro tem Goldberg and Council Members Hull, Kohler, and Lowers voted in favor; no members voted against; Council Member Torrent abstained. The motion carried.

2. Resolution R-2026-30, Authorization of City Manager or Designee to Apply for Tax Anticipation Note (TAN)

Council Member Torrent returned to the dais.

Council Member Torrent moved to adopt Resolution R-2026-30; Council Member Lowers seconded.

City Attorney Balch discussed the scope and limitations of tax anticipation notes. City Manager Hawthorne outlined the loan term, which would last through receipt of 2026 property tax revenue at the end of the calendar year, and spoke to the need to go outside of the City's custodial banking institution to access a TAN.

Council Member Torrent referred to the application as necessary; Mayor pro tem Goldberg assessed it as not uncommon in the City's history.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

3. Resolution R-2026-31, Notification of Intent: DeKalb County Cooperation Agreement

Council Member Torrent moved to adopt Resolution R-2026-31; Council Member Hull seconded.

City Manager Hawthorne explained the application purpose, which allows the City to participate in an application for community development grant funds. The agreement was characterized by the City Manager as a simple notification to the County that the City of Pine Lake wishes to continue its program participation—a notice required every three years.

Council Member Torrent requested clarification regarding a clause that limits the City's ability to seek out similar grants directly with the State and/or Federal Government, which the City Manager characterized as a rational term within the agreement, requiring the City to work through the County to access community development block grant applications.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

4. **Resolution R-2026-32, Budget Amendment – City Manager Recruitment Services**

   Council Member Lowers moved to adopt Resolution R-2026-32; Council Member Torrent seconded.

   City Attorney Balch characterized the budget amendment as necessary to precede the agreement outlined in the subsequent business item, which authorizes a contract in the previously unappropriated sum of $18,000.

   Mayor pro tem Goldberg called for a vote.

   All members voted in favor, and the motion carried.

5. **Resolution R-2026-33, Agreement for City Manager Recruitment Services – *Sumter Local Government Consulting***

   Council Member Kohler moved to adopt Resolution R-2026-33; Council Member Torrent seconded.

   No discussion took place.

   Mayor pro tem Goldberg called for a vote.

   All members voted in favor, and the motion carried.

6. **Resolution R-2026-34, Declaration of Surplus Vehicles – Police Department**

   Council Member Torrent moved to adopt Resolution R-2026-34; Council Member Hull seconded.

   Chief Green outlined the routine process of surplus declaration and impending sale of decommissioned patrol vehicles.

   Mayor pro tem Goldberg called for a vote.

   All members voted in favor, and the motion carried.

7. Resolution R-2026-35, 2026 Pine Lake Swimming Season

Council Member Torrent moved to adopt Resolution R-2026-35; Council Member Hull seconded.

Chief Green offered historical context for the required adoption of a resolution to open the beach for swimming season.

Council Member Kohler and Chief Green discussed the resource impact and timing of water testing. Council Member Torrent asked for clarification on the opening date of the swim season, which Chief Green clarified was ten days following the staging of swim area designation features.

Mayor pro tem Goldberg inquired about staffing for the Beach Monitor position. Chief Green responded that the hires were returning staff from 2025.

Council Member Hull asked about water testing timing, in light of ongoing heavy rain events. Public Works Director Kendrick stated that proactive testing had taken place, and the timing of testing had been adjusted to ensure results were received prior to the weekend. A general discussion around signage also took place.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

8. Resolution R-2026-28, 2026 Property Tax Millage Rate Process

Council Member Lowers moved to adopt Resolution R-2026-28; Council Member Kohler seconded.

City Manager Hawthorne offered a comprehensive review of budgetary circumstances that lend themselves to the millage rate discussion, including ongoing property tax reform at the State Legislature, and the impact of 2025 policy decisions that increased recurring expenditures—namely adoption of a classification and pay plan. The proposed public hearing schedule was also discussed and amended.

Council Member Lowers and Council Member Torrent engaged in discussion on the appropriate tentative rate. Further discussion with the entirety of City Council took place, with the pertinent topics being balancing the City's budget, reimbursing the fund balance reserve, and the impact on various socioeconomic group populations within the City's homeowner base.

The Resolution was amended to list 26.000 as the tentative millage rate for the 2026 property tax millage rate process.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

City Council voted 4-1-0. Mayor pro tem Goldberg and Council Members Hull, Kohler, and Lowers voted in favor; Council Member Torrent voted against; no members abstained. The motion carried.

Reports and Other Business

Council Member Hull discussed the shared calendar among City Council Members for organizing attendance at various local meetings.

Mayor pro tem Goldberg stated he had been meeting with local City leadership, discussing shared projects and contract "piggy backing."

CITY OF PINE LAKE
REGULAR MEETING
MINUTES
May 26, 2026 at 6:00PM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072

Executive Session

A motion was made to enter executive session for the purpose of discussing personnel.

An executive session was held.

A motion was made to re-enter the Regular Meeting.

Adjournment

A motion was made to adjourn the Regular Meeting.

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Ned Dagenhard, City Clerk

CITY OF PINE LAKE
PUBLIC HEARING
MINUTES
June 9, 2026 at 11:00AM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072

Call to Order: Mayor pro tem Goldberg called the Public Hearing to order at 11:00AM.

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

Public Hearing

A public hearing was held regarding the 2026 Property Tax Millage Rate.

No action was taken by City Council.

Adjournment

Seeing no further public, Mayor pro tem Goldberg adjourned the Public Hearing at 11:44AM.

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Ned Dagenhard, City Clerk

CITY OF PINE LAKE
PUBLIC HEARING, SPECIAL CALLED MEETING,
AND WORK SESSION
MINUTES
June 9, 2026 at 6:00PM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072

Call to Order: Mayor pro tem Goldberg called the Public Hearing, Special Called Meeting, and Work Session to order at 6:00PM.

Present: Mayor pro tempore Jeff Goldberg, and Council Members Deborah Hull, Stephanie Kohler, Jane Lowers, and Thomas Torrent. Also present were City Manager Stanley Hawthorne, City Attorney Chris Balch, Chief of Police Sarai Y'Hudah-Green, Public Works Director Bernard Kendrick, Finance Director Stephen Mayer, and City Clerk Ned Dagenhard.

PUBLIC HEARING

A public hearing was held regarding the 2026 Property Tax Millage Rate.

No action was taken by City Council.

Announcements/Communications

Mayor pro tem Goldberg announced that City Clerk Dagenhard and Facilities Agent Burgamy were working to resolve persisting audio/visual issues related to the livestreams capabilities, but reminded all speakers to keep in close proximity to their microphones.

Council Member Torrent gave an update following attendance of a video meeting regarding the near by "booster hut" construction, which involves development of concrete buildings to support communications infrastructure. Mr. Torrent advised that contrary to an existing narrative, the development would not involve any artificial intelligence computing support facilities ("data centers"). Mayor pro tem Goldberg and Council Member Hull—both of whom also attended the video meeting—added that the development is planned near—but not within—Pine Lake city limits.

Council Members Hull and Kohler voiced support for neighboring Juneteenth celebrations in Clarkston and Stone Mountain, adding that Pine Lake would not be holding a municipal celebration event in 2026.

Mayor pro tem Goldberg announced the State's "professional municipal clerks week," as well as "public works week," and thank respective staff. Finally, Mr. Goldberg supported recognition of June as Pride Month in DeKalb County.

CITY OF PINE LAKE
PUBLIC HEARING, SPECIAL CALLED MEETING,
AND WORK SESSION
MINUTES
June 9, 2026 at 6:00PM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072

Adoption of the Agenda of the Day

- **Special Called Meeting**
- **Work Session**

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

No discussion took place.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

SPECIAL CALLED MEETING

New Business

1. **Extended Transitional Plan, Public Works Director**

Council Member Torrent motioned to approve the agreement; Council Member Hull seconded.

City Manager Hawthorne outlined the agreement, as he and member of City Council thanked the outgoing Public Works Director for his service to the City.

A discussion took place regarding deliverables identified in the agreement, specifically around project and maintenance management expectations. Attention was given to revisiting the City's Spring 2025 adoption of a Capital Improvement Plan (CIP), and seeking projects to prioritize in the current budget year.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

2. Agreement for Administrative Support Services – *Calvin Burgamy*

Council Member Lowers motioned to approve the agreement; Council Member Kohler seconded.

City Manager explained the structure and duties of the contract, and clarified in response to a query from Council Member Kohler that the responsibilities mirror those held by Danita Robinson during her tenure as Facilities Manager.

Mayor pro tem Goldberg called for a vote.

All members voted in favor, and the motion carried.

WORK SESSION

New Business

1. Stormwater Fee Assessment

City Manager Hawthorne and Finance Director Mayer provided extensive information regarding the City's stormwater fee assessment, which has remained unchanged for ten years despite increased expenditures.

Special Project Manager Kendrick outlined the various expenditures within the stormwater administrative center, such as fulfillment of the City's responsibilities against its MS4 permit, and reparative needs associated with the stormwater system itself, as well as perpetual maintenance of the wetlands system.

Various questions from City Council were fielded by staff, focused mainly on the timeline for establishing stormwater fee assessment, and ongoing and future project needs that will pull from the funding source.

No action was taken by City Council.

CITY OF PINE LAKE
PUBLIC HEARING, SPECIAL CALLED MEETING,
AND WORK SESSION
MINUTES
June 9, 2026 at 6:00PM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072

Reports and Other Business

City Manager Hawthorne presented the City's June 2026 Strategic Performance Report, which focused on property tax reform attempts undertaken by the State legislature, as well as the impact of floating sales tax proposals. *The full document is available on the City's website.*

Council Member Torrent voiced support for imminent planning of a town hall event.

Council Member Kohler expressed gratitude toward the exiting Public Works Director, Bernard Kendrick, and added that he had saved the City more than $400,000 in project costs during his tenure.

Council Member Hull announced she and Council Member Lowers had met with Melanie Hammet, a mayor emeritus of Pine Lake, to discuss the Poplar Road "gateway gallery" public art installation project.

Mayor pro tem Goldberg announced that he and Council Member Torrent had met with Rashida Cloud, Executive Director of the DeKalb Municipal Association (DMA), where they discussed various housing initiatives.

Executive Session

Council Member Kohler moved to enter Executive Session at 7:30PM.

The City Manager recruitment process was discussed.

No action was taken by City Council.

Council Member Kohler moved to re-enter the Work Session at 8:30PM

Adjournment

Council Member Kohler moved to adjourn the Work Session at 8:30PM.

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Ned Dagenhard, City Clerk

CITY OF PINE LAKE
PUBLIC HEARING
MINUTES
June 11, 2026 at 11:00AM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072

Call to Order: Mayor pro tem Goldberg called the Public Hearing to order at 11:00AM.

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

Public Hearing

A public hearing was held regarding the 2026 Property Tax Millage Rate.

No action was taken by City Council.

Adjournment

Seeing no further public, Mayor pro tem Goldberg adjourned the Public Hearing at 11:17AM.

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Ned Dagenhard, City Clerk

CITY OF PINE LAKE
PUBLIC HEARING
MINUTES
June 11, 2026 at 6:00PM
Courthouse & Council Chambers
459 Pine Drive, Pine Lake, GA 30072

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

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

Public Hearing

A public hearing was held regarding the 2026 Property Tax Millage Rate.

No action was taken by City Council.

Adjournment

Seeing no further public, Mayor pro tem Goldberg adjourned the Public Hearing at 6:30PM.

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Ned Dagenhard, City Clerk

COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council

FROM: Stanley D Hawthorne, City Manager Stanley Hawthorne

DATE: June 30, 2026

TITLE: Alcohol Beverages Privileged License Application – *Snack PitStop Mini Mart*, 4687 Rockbridge Road (Suites 1 & 2)

RECOMMENDATION

Approve resolution authorizing issuance of an Alcohol Beverages Privileged License (retail only, beer & wine) to Kyra Harrington of *Snack PitStop Mini Mart*.

BACKGROUND

Kyra Harrington, owner of *Snack PitStop Mini Mart* (former location of *Dean's Market*) has sufficiently completed all necessary application requirements, including a fee payment and a successful background check. The City has completed its legal obligation vis-à-vis public hearing scheduling and legal organ advertisement.

RESOURCE IMPACT

No impact.

ATTACHMENTS

Resolution R-2026-35

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

A RESOLUTION AUTHORIZING THE ISSUANCE OF PERMIT FOR THE RETAIL SALE OF BEER AND WINE AT 4687 ROCKBRIDGE ROAD, SUITES 1 AND 2, PINE LAKE, GEORGIA, AND FOR OTHER PURPOSES

WHEREAS, Kyra Harrington has applied to the City for the issuance of a retail beer and wine permit at 4687 Rockbridge Road, Suites 1 and 2, within the limits of the City of Pine Lake,

WHEREAS, The City Clerk has determined the application is complete and satisfies the administrative criteria to refer the application to the Council for review, including payment of all fees and completion of a background check as required by Ordinance,

WHEREAS, This location previously had a similar license when it was known as “Dean’s Market,”

WHEREAS, The Governing Authority of the City held a public hearing at 6 pm on June 30, 2026, at the start of its Regular Business Meeting;

NOW THEREFORE BE IT RESOLVED AND DECIDED by the Governing Authority of the City of Pine Lake, that the Application for a Permit to sell at retail Beer and Wine submitted by Kyra Harrington is APPROVED and GRANTED, the City Clerk is directed to complete all necessary forms and documents necessary to give effect to Council’s decision,

BE IT FURTHER RESOLVED, that the City Clerk is authorized, in consultation with the City Attorney, to correct any scrivener’s errors which may be necessary to give full effect to this Resolution.

ADOPTED by the Governing Authority of the City of Pine Lake, this 30th day of June 2026.

JEFF GOLDBERG
Mayor pro tem

ATTEST:

NED DAGENHARD
City Clerk

APPROVED AS TO FORM:

CHRISTOPHER D. BALCH
City Attorney

PINE LAKE GEORGIA
Arts' Natural Habitat

COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council

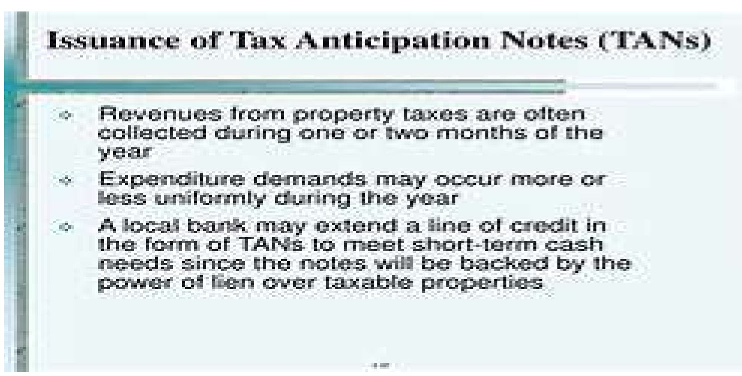
FROM: Stanley D Hawthorne, City Manager Stanley Hawthorne

DATE: June 30, 2026

TITLE: Issuance and Sale of Tax Anticipation Note (TAN) in the amount of $450,000

RECOMMENDATION
Approve the resolution providing for the issuance and sale of a Tax Anticipation Note in the amount of $450,000.

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



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

Common Uses of TANs

- Payroll and employee benefits
- Public safety and operational expenditures

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- Vendor and contractual obligations
- Utility and insurance payments
- Temporary cash flow stabilization
- Preservation of working capital reserves

Typical TAN Issuance Process

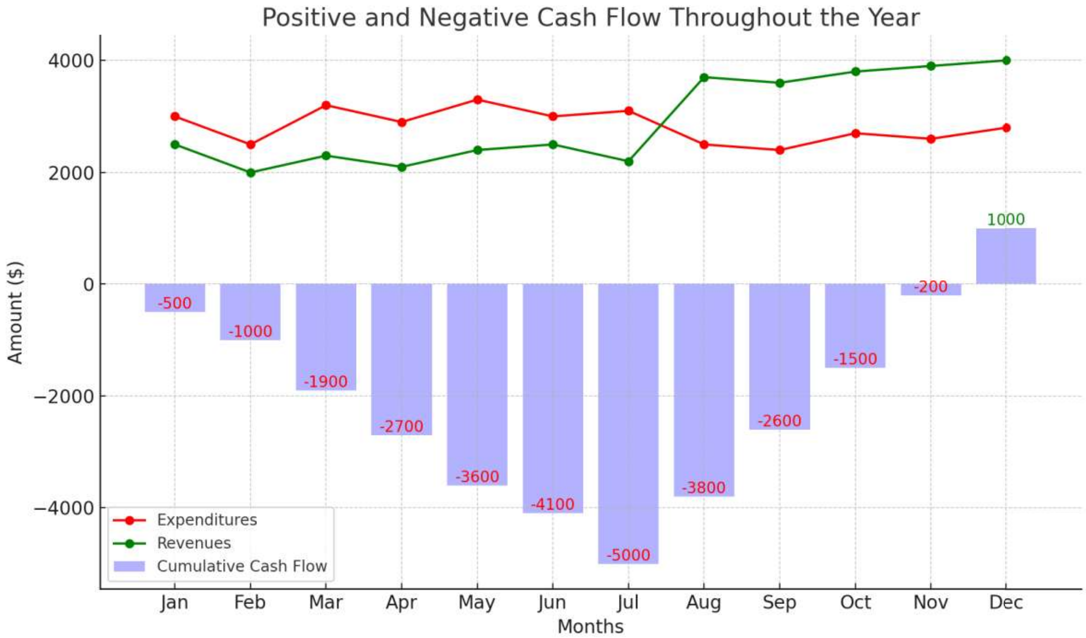
- Cash flow analysis and revenue forecasting
- Determination of short-term borrowing needs
- Governing authority approval
- Coordination with financial advisors and bond counsel
- Issuance and repayment planning

Cash Flow and Borrowing Needs

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

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

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



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

RESOURCE IMPACT

Interest: 4.90% fixed interest rate on a taxable note of $450,000 for 6 months = approximately $11,025
Bank administrative fee: $1,400
City Attorney serving as bond counsel: $2,250
Financial Advisor: $2,250

ATTACHMENTS

Resolution
Exhibit A: Taxable Tax Anticipation Note

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

RESOLUTION
AUTHORIZING, AMONG OTHER THINGS, THE ISSUANCE AND SALE OF A TAXABLE TAX ANTICIPATION NOTE IN THE AMOUNT OF $450,000

WHEREAS, the City of Pine Lake (the "Issuer") is a municipal corporation of the State of Georgia, duly created and existing under and by virtue of the Constitution and laws of the State of Georgia; and

WHEREAS, the Council of the City of Pine Lake (the "Governing Body") has determined that it is in the best interest of the Issuer to borrow money to pay current expenses for calendar year 2026 in anticipation of the receipt of taxes levied or to be levied for the General Fund; and

WHEREAS, the Issuer is authorized by Article IX, Section V, Paragraph V of the Constitution of the State of Georgia, Section 36-80-2 of the Official Code of Georgia Annotated, and the City of Pine Lake Charter, Section 6.21 to borrow money to pay current expenses during any calendar year and to evidence such borrowing by issuing tax anticipation notes in anticipation of the receipt of taxes levied or to be levied for the General Fund for expenses payable in such calendar year; and

WHEREAS, the Issuer proposes to issue a Taxable Tax Anticipation Note in the principal amount of $450,000 (the "Note") to pay the current expenses of the Issuer;

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Issuer and it is hereby resolved by authority of the same, as follows:

Section 1. **Findings**. The Governing Body hereby finds and determines as follows: (a) the principal amount of the Note and any other outstanding temporary loans do not exceed 75% of the total gross income from taxes collected by the Issuer in calendar year 2025 for the General Fund; (b) the principal amount of the Note, together with other contracts, notes, warrants or obligations of the Issuer for current expenses payable from the General Fund, do not exceed the total anticipated tax revenues of the Issuer for the General Fund for calendar year 2026; (c) no temporary loan or other contract, note, warrant or other obligation for current expenses incurred in calendar year 2025 or any prior calendar year remains unpaid as of the date hereof; and (d) a need exists for the Issuer to borrow $450,000 to pay current expenses of the Issuer in calendar year 2026 prior to the receipt of sufficient revenues from taxes levied or to be levied for the General Fund for 2026.

Section 2. **Authorization of Note; Terms and Execution**. There is hereby authorized to be issued a tax anticipation note of the Issuer in the principal amount of $450,000 which shall be designated "City of Pine Lake Taxable Tax Anticipation Note, 2026" (the "Note"). The Note shall be dated as of the date of delivery thereof to the purchaser; shall bear interest at the rate of interest set forth therein and shall be issued in registered form. Both principal and interest shall be payable in lawful money of the United States of America by wire transfer to the person who is the registered owner on December 31, 2026 without the presentation or surrender of the Note, except that upon written request of the Issuer made concurrently with or reasonably promptly after payment in full of the Note, the registered owner thereof shall surrender the Note for cancellation, reasonably promptly after any such request, to the Issuer, and shall be payable as to principal and interest. The Note shall mature and together with accrued interest shall be payable on December 31, 2026. The Note shall be executed by the Mayor pro tem and shall be attested to by the City Clerk, and the seal shall be impressed thereon. In case any officer whose signature shall be affixed to the Note or who shall have sealed the Note shall cease to be such officer before the Note so signed and sealed shall have been actually delivered, the Note, nevertheless, shall be a valid Note obligation of the Issuer and may be delivered as such notwithstanding the fact that such officer or officers may have ceased to be such officer or officers of the Issuer when the Note shall be actually delivered.

Section 3. **Approval of Form of Note**. The Note as initially issued shall be issued in substantially the form attached hereto as Exhibit A subject to such minor changes, insertions or omissions as may be approved by the Mayor pro tem, and the execution and delivery of the Note shall be conclusive evidence of such approval.

Section 4. **Tax Revenues Used to Repay Note**. The Issuer agrees to use for payment of the Note and the interest thereon a sufficient portion of the revenues received by the Issuer from taxes levied or to be levied for calendar year 2026 for the General Fund and other funds available for such purpose. The indebtedness evidenced by the Note is a general obligation of the Issuer, and the full faith and credit of the Issuer, within the millage limitation provided in the Issuer's Charter, have been and hereby are irrevocably pledged to secure the payment of the principal of and interest on this Note.

Section 5. **Authentication of Note**. The Note as originally issued and each Note issued in connection with a registration of transfer shall have endorsed thereon a certificate of authentication substantially in the form set forth in the Note. The Note shall not be deemed to be validly issued hereunder unless it contains such certificate of authentication.

Section 6. **Registered Owners**. The person in whose name the Note shall be registered shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of either principal or interest shall be made only to or upon the order of the registered owner thereof or his duly authorized attorney. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note to the extent of the sum or sums so paid.

Section 7. **General Authority**. From and after the date of adoption of this Resolution, any member of the Governing Body and the officers of the Issuer are hereby authorized to do such acts and things, and to execute and deliver all such certificates or agreements as may be necessary or desirable in connection with the issuance of the Note. All actions of the Governing Body, officers or agents of the Issuer taken in connection therewith prior to the date hereof are hereby ratified and confirmed.

Section 8. **Sale of Note**. The sale of the Note to Renasant Bank for a purchase price of $450,000 less a bank administration fee of $1,400.00 is hereby approved.

Section 9. **<u>Contract</u>.** The provisions, terms, and conditions of this Resolution will constitute a contract by and between the Issuer and the holder of the Note. After the issuance of the Note, this Resolution shall not be repealed or amended in any respect which will adversely affect the rights and interest of the holder of the Note.

Section 10. **<u>Effective Date</u>**. This Resolution shall be in full force and effect immediately upon its adoption, and any and all resolutions or parts of resolutions in conflict with this Resolution shall be, and they are, to the extent of such conflict, hereby repealed.

Adopted by the Governing Body of the Issuer on June 30, 2026.

CITY OF PINE LAKE

(SEAL)

By: ________________________________
Jeff Goldberg
Mayor pro tem

Attest:

____
Ned Dagenhard
City Clerk

Approved as to form:

____
Christopher D. Balch
City Attorney

EXHIBIT A

UNITED STATES OF AMERICA

STATE OF GEORGIA

CITY OF PINE LAKE
TAXABLE TAX ANTICIPATION NOTE,
2026

Maturity Date	Principal Amount	Date of Issue
December 31, 2026	$450,000	June 30, 2026

KNOW ALL MEN BY THESE PRESENTS: CITY OF PINE LAKE, a municipal corporation of the State of Georgia (the "Issuer"), for value received, hereby promises to pay to RENASANT BANK or its successors or assigns (the "Bank"), (a) the sum of $450,000 and (b) interest on such sum at the rate of 4.90% per annum (calculated on the basis of actual numbers of days and a 360-day year) (the "Interest Rate"), in immediately available funds, on the Maturity Date set forth above. If payment of the principal and interest on the Note is not paid on the Maturity Date, the Note shall bear interest at the Interest Rate plus 4.00% per annum on and after the Maturity Date.

Both principal hereof and interest are payable in lawful money of the United States of America. The Issuer also promises to pay any amounts expended by any owner of this Note in connection with the collection of amounts owed hereunder, including, but not limited to attorney fees.

This Note is authorized by a resolution (the "Note Resolution") duly adopted by the Council of the City of Pine Lake (the "Governing Body") of the Issuer on June 30, in accordance with Article IX, Section V, Paragraph V of the Constitution of the State of Georgia and Section 36-80-2 of the Official Code of Georgia Annotated, for the purpose of making a temporary loan to pay current expenses of the Issuer in calendar year 2026.

This Note is issued in anticipation of the receipt of taxes levied or to be levied for the General Fund in calendar year 2026. The principal amount of this Note together with all other temporary loans, notes, warrants or similar obligations does not exceed 75% of the total revenues from taxes collected for the General Fund by the Issuer in calendar year 2025 and does not exceed, together with other contracts, notes, warrants and obligations of the Issuer for calendar year 2026 payable from the General Fund, the total anticipated revenues from taxes of the Issuer for the General Fund for calendar year 2026. No temporary loan or other contract, note, warrant or other obligation for current expenses incurred in calendar year 2026 or any prior calendar year remains unpaid.

This Note is not subject to prepayment prior to maturity.

The Issuer hereby waives demand, protest, notice of demand, protest and nonpayment and any other notice, required by law relative hereto.

The Issuer represents and warrants to the Bank that:

(a) The Issuer is a municipal corporation duly created and existing under the laws of the State of Georgia with the power and authority to execute this Note.

(b) The proceeds of the loan evidenced by this Note will be used for the operations of the Issuer.

(c) The execution and delivery of, and the performance of the obligations and agreements of the Issuer set forth or referred to in this Note have been duly authorized by all necessary proceedings.

(d) There is no action, suit or proceeding pending or, to the best knowledge of the Issuer, threatened against or affecting the Issuer before any court, governmental department, commission, board or other federal, state, Issuer, municipal or other instrumentality, agency or authority which might adversely affect the power or authority of the Issuer or the ability of the Issuer to perform its obligations set forth or referred to in this Note.

(e) All authorizations, consents, approvals and findings of governmental bodies or agencies required of the Issuer in connection with the (i) execution and delivery of this Note, (ii) adoption of the Note Resolution and (iii) consummation of the transactions contemplated by this Note and the Note Resolution have been obtained and are in full force and effect. The Note Resolution has not been modified or rescinded and is in full force and effect.

(f) The execution and delivery of, and the performance of the obligations and agreements set forth or referred to in this Note, will not conflict with or constitute a violation or a default under any constitutional provision, statute, indenture, mortgage, lease, resolution, or other agreement or instrument, to which the Issuer is a party or by which it is bound, or any order, rule or regulation of any court or governmental agency or body having jurisdiction over the Issuer or its activities or properties.

(h) The adoption of the Note Resolution occurred at meetings held after due and reasonable public notice given in accordance with the Issuer's procedures and the provisions of law, which was open to the public and at which a quorum was present and acting throughout, and said actions appear of public record in the minute books of the Issuer.

It is hereby certified, recited and declared that all acts, conditions and things required by the Constitution and laws of the State of Georgia to be done precedent to or as a condition to the issuance of this Note have been properly done, have happened and have been performed in the manner required by the Constitution and laws of the State of Georgia; that the tax levies in anticipation of which this Note is issued are or will be valid and legal levies; that the Issuer will use a sufficient amount of the proceeds of such tax levies and other available funds for the payment of this Note and the interest hereon; and that this Note, together with all other indebtedness of the Issuer, is within every debt or other limit provided by the Constitution and laws of the State of Georgia.

All capitalized terms used but not defined herein shall have the meanings assigned to them in the Note Resolution.

IN WITNESS WHEREOF, the Issuer acting by and through its Governing Body, has caused this Note to be executed in its name by the manual signature of the Mayor, and attested by the manual signature of the City Clerk and the seal of the Issuer to be impressed or imprinted hereon, all as of the date of original issue as shown above.

CITY OF PINE LAKE

(SEAL)

By:____________________________________
JEFF GOLDBERG
Mayor pro tem

Attest:

____
Ned Dagenhard
City Clerk

Approved as to Form:

____
Christopher D. Balch
City Attorney

CERTIFICATE OF AUTHENTICATION

This is the Note described in the within mentioned authorizing resolution of the Council of the City of Pine Lake adopted on June 30, 2026, and is hereby authenticated.

CITY OF PINE LAKE

By: ______________________________
Mayor

Date of Authentication: June 30, 2026.

* * * * *

CITY CLERK'S CERTIFICATE

The undersigned does hereby certify that the foregoing pages of typewritten matter constitute a true and correct copy of a resolution pertaining to the City of Pine Lake Taxable Tax Anticipation Note, 2026 in the principal amount of $450,000, which resolution was duly adopted at a meeting of the governing body (the "Governing Body") of the City of Pine Lake which was duly called and assembled on June 30, 2026, which was open to the public, and at which a quorum was present and acting throughout and that the original of said resolution appears of record in the minute book of the Governing Body which is in my custody and control, and that said resolution has not been amended, repealed, revoked or rescinded as of the date hereof.

Given under my hand and the seal of the Governing Body, this 30th day of June, 2026.

(SEAL)

____
City Clerk

PINE LAKE GEORGIA
Arts' Natural Habitat

COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council

FROM: Stanley D Hawthorne, City Manager Stanley Hawthorne

DATE: June 30, 2026

TITLE: Authorization to Change Banking Institutions, Open Investment Accounts for Idle Cash

RECOMMENDATION

Approve resolution which will act as City Council's authorization to allow the City Manager, in consultation with the Finance Director, to create new deposit accounts at Renasant Bank and open new investment accounts with the Office of the State Treasurer and/or Renasant Bank.

BACKGROUND

In anticipation of receipt of funds through a Tax Anticipation Note with Renasant Bank, city staff would like to open deposit accounts and start a banking relationship with Renasant Bank. The city currently banks with Truist, which determined the city too small to offer a Tax Anticipation Note in a time of need. In addition, the city is earning low interest rates (e.g. .01%) to no interest on idle cash at Truist, often paying bank fees larger than the interest earned on those idle funds. This is not in the best interest of the city or the residents as interest on idle cash helps offset or eliminates inflationary costs and banking fees. Renasant and Georgia Fund 1, the Local Government Investment Pool managed by the Office of the State Treasurer, are offering higher interest rates, around 3.65% as of last month.

The City also has significant idle cash from other sources (e.g. Small City IGA, SPLOST II, McAlister Fund) that need to be invested. Upon approval from Council, staff will open a General Fund and Stormwater Fund operating account with Renasant Bank and then compare money market interest rates at Renasant with interest rates at Georgia Fund 1 for investment purposes. Interest rates as well as cash management logistics will be considered when deciding on investment accounts. All options are liquid and safe investments allowed under State law.

RESOURCE IMPACT

Increase in Interest Income revenue

ATTACHMENTS

Resolution R-2026-36

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

A RESOLUTION OF THE GOVERNING AUTHORITY OF THE CITY OF PINE LAKE TO DELEGATE TO THE CITY MANAGER OR HIS DESIGNEE THE AUTHORITY TO CHANGE BANKING INSTITUTIONS, TO MANAGE ACCOUNTS, TO AUTHORIZE AND OPEN NEW ACCOUNTS FOR THE SEGREGATION OF SPECIAL FUNDS, TO AUTHORIZE SIGNATORIES ON CHEKCING ACCOUNTS, AND TO TAKE SUCH OTHER PRUDENT AND REASONABLE STEPS TO MANAGE THE FUNDS OF THE CITY AND TO MAXIMIZE RETURN ON INVESTMENTS IN A MANNER THAT DOES NOT PLACE PUBLIC FUNDS AT RISK AS DEEMED PRUDENT IN HIS PROFESSIONAL OPINION AND JUDGMENT, TO PROVIDE FOR CORRECTION OF SCRIVENER'S ERRORS, AND FOR OTHER PURPOSES

WHEREAS, the City of Pine Lake is a duly incorporated and recognized Municipal Corporation under the laws of the State of Georgia;

WHEREAS, the City of Pine Lake is authorized by its Charter to manage and invest public funds held for general use and for special funds designated by agreement or operation of law;

WHEREAS, the Governing Authority of the City of Pine Lake finds and declares it is in the best interests of the City to delegate to the City Manager the duty, authority, and responsibility of managing the City's funds as set forth in this Resolution;

WHEREAS, maximizing investment and obtaining the best return on funds held for public purposes requires nimble and delicate management which is not always possible with the meeting schedule of the Governing Authority;

WHEREAS, the Governing Authority expressly finds that authorizing the City Manager or his designee the authority to make these decisions is appropriate, prudent, and in the best interests of the health, safety, and welfare of the citizens and residents of Pine Lake;

NOW THEREFORE, BE IT RESOLVED AND DIRECTED by the Governing Authority of the City of Pine Lake, in an open and public meeting, delegates to and authorizes the City Manager, or his designee, the authority, power, and responsibility to manager investments and bank accounts, as follows:

1) To make decisions about which banking institution, or investment resource, offers the best, safest return on investment for Public Funds, without further action by Council;
2) To open, change, amend, close, or otherwise manage individual accounts owned by the City of Pine Lake as is reasonable, prudent, and required by operation of law;
3) To examine, consider, or reconsider options for maximizing returns on funds held for operations of the City, or special projects, such that the City maximizes its ability to pay its obligations and expenses;
4) The City Manager shall report to the Council at its next regular meeting any decision on the change of banking institution, fund, investment, account designation or signatories, as may have occurred in since the previous meeting of the Council. This report may be made in writing to the Council and does not require an oral presentation or report, unless there are questions from the Governing Authority. Any failure to make this report in a timely manner shall be deemed a ground "for cause" termination of the City Manager's contract.
5) The City Manager shall provide, as provided in the Charter, a monthly report, due at the last regular session of the Governing Authority each month, of the account balances of each account held, owned, managed, or supervised by the City of Pine Lake. Any failure to make this report in a timely manner shall be deemed a ground "for cause" termination of the City Manager's contract.

BE IT FURTHER RESOLVED that The City Clerk, in consultation with the City Attorney, shall have the authority to correct any scrivener's errors that may appear in order to give full effect to the intent of the Governing Authority.

ADOPTED by the Council of the City of Pine Lake, this 30th day of June, 2026.

____
Jeff Goldberg
Mayor pro tem

ATTEST:

____
NED DAGENHARD
City Clerk

APPROVED AS TO FORM:

____
CHRISTOPHER D. BALCH
City Attorney

PINE LAKE GEORGIA
Arts' Natural Habitat

COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council

FROM: Stanley D Hawthorne, City Manager Stanley Hawthorne

DATE: June 30, 2026

TITLE: Adoption of the 2026 Stormwater Assessment Fees

RECOMMENDATION

Approve the resolution to set the 2026 Stormwater Assessment Fee at $125 per Equivalent Residential Unit.

BACKGROUND

Stormwater Assessment Fees are charged to constituents of Pine Lake and used to cover the costs of labor, contracted services, supplies, equipment, and infrastructure needed to run the stormwater system operations. City Council may change these fees as needed by resolution to ensure the costs of operations are covered. Pine Lake has not had a fee change in at least eight years.

Any insufficient revenue to cover stormwater system costs in a given year would need to come from reserves (Net Position) or be subsidized by the General Fund (tax revenue). Estimated Net Position (Cash plus Accounts Receivable) on December 31, 2025 is around $100,000.

As we are now amid preparation for the 2026 property tax and stormwater assessment billing season, it is appropriate to review the City's stormwater service charges that are processed along with property taxes through DeKalb County. Section 46-2 of the City's Code of Ordinances provides: "Stormwater service charges may be determined and modified from time to time by the city council so that the total revenue generated by said charges and any other sources of revenue that may be made available to the stormwater utility will be sufficient to meet the cost of services and facilities, including but not limited to the payment of principal and interest on revenue bond obligations incurred for consideration and improvements to the stormwater system."

"At the May 12 Work Session, Finance discussed the need for an increase in the annually assessed Stormwater Fees. The current rate is $100 per Equivalent Residential Units (ERU). Most residential properties are billed at 1 ERU. The 2026 budget is estimating a budget deficit of $16,567. It would require an increase of at least $23 per ERU to have a surplus for 2026. Stormwater Fees can be changed annually as needed. The fee has not changed in at least the past eight years. Below is a table comparing rates and

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budget deficits or budget surpluses. Staff will bring a recommendation for a new rate at the June 30 meeting."

Fee Rate	Total Revenue	Budgeted Expenses	(Deficit)/Surplus
100	67,258.00	82,127	(14,869.00)
123	82,727.34	82,127	600.34
125	84,072.50	82,127	1,945.50
130	87,435.40	82,127	5,308.40

The current rate for stormwater fees is $100 per Equivalent Residential Unit (ERU). The City will generate approximately $67,258 for Fiscal Year 2026 at that rate. Current budgeted expenses as adopted in December 2025 are $82,127. Public Works Special Projects Contractor has provided an updated estimate of the true annual costs for stormwater as $136,272, which includes all labor, contracted services, materials/supplies, and depreciation expense on infrastructure assets.

RESOURCE IMPACT

A 25% increase in Stormwater Fees from $100/ERU to $125/ERU will produce an increase in Stormwater Fund revenue by $16,815.

The City needs an increase in fees to balance the budget, provide long-term financial stability, and prepare/plan for future maintenance and infrastructure replacement needs. Staff is recommending an incremental approach with a 25% increase in 2026 at $125 per ERU. If projected annual full costs around the $136,272 as now estimated, and with revenues of $84,073 at $125/ERU, by next year it would cause a $52,199 decrease in Net Position leaving an ending Net Position of about $47,801 (cash and accounts receivable [liquid assets] but does not include capital assets).

ATTACHMENTS

Resolution R-2026-37

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
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Resolution R-2026-37_____

A RESOLUTION SETTING THE CITY OF PINE LAKE STORMWATER FEE, TO ALLOW FOR THE CORRECTION OF SCRIVENER ERRORS, AND FOR OTHER MATTERS

WHEREAS, The City of Pine Lake is a duly incorporated and organized municipal corporation established by the Georgia General Assembly and existing under law;

WHEREAS, The City is authorized in its Charter to assess and collect fees for the handling, management, and disposal of stormwater;

WHEREAS, The Administration has determined that the current stormwater rate of $100 per year per Equivalent Residential Unit is insufficient to fund long term and necessary infrastructure maintenance;

WHEREAS, This rate has been in place for the last 10 years;

WHEREAS, The Administration has recommended an increase of $25 to a total rate of $125 per year per Equivalent Residential Unit to correct the funding shortfall for 2026 required maintenance and to begin to build back a surplus to allow for funding larger and more involved projects as needed;

NOW THEREFORE, the Governing Authority of the City of Pine Lake in an open and public meeting RESOLVES AND CONCLUDES that it accepts the factual presentation in noted above and found in the Council Action Memorandum prepared by the Administration and concludes an increase in the Stormwater Fee is required to maintain and improve Stormwater Facilities,

BE IT FURTHER RESOLVED, the City of Pine Lake's Stormwater Fee shall be increased to $125, effective upon the passage of this Resolution, and that the fee shall be collected as provided by General law.

SO RESOLVED, this 30th day of June, 2026.

JEFF GOLDBERG
Mayor pro tem

ATTEST:

NED DAGENHARD
City Clerk

APPROVED AS TO FORM:

CHRISTOPHER D. BALCH
City Attorney

PINE LAKE GEORGIA
Arts' Natural Habitat

COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council

FROM: Stanley D Hawthorne, City Manager Stanley Hawthorne

DATE: June 30, 2026

TITLE: Pride Lake Memorandum of Understanding (MOU)

RECOMMENDATION
Approve resolution authorizing the MOU between the City and *Pride Lake.*

BACKGROUND
Pride Lake is a resident-managed 501(c)(3) that hosts an annual series consisting of a daytime festival and parade ("Pride Lake"), as well as an evening dinner/entertainment event ("Gayla").

On an annual basis beginning in 2025, the Pine Lake Municipal Government (*City of Pine Lake*) adopts a memorandum of understanding (MOU) with *Pride Lake* for the purpose of establishing agreement over use of publicly-owned facilities and lands.

RESOURCE IMPACT
No impact.

ATTACHMENTS
Resolution R-2026-39
City of Pine Lake/Pride Lake MOU

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

A RESOLUTION APPROVING AND AUTHORIZING THE MAYOR PRO TEM TO EXECUTE A MEMORANDUM OF UNDERSTANDING BETWEEN THE CITY OF PINE LAKE AND PRIDELAKE, INC., FOR THE PERFORMANCE OF SERVICES, AND AUTHORITY TO UTILIZE CITY PROPERTY AND INFRASTRUCTURE AT NO CHARGE FOR THE PRODUCTION OF PINE LAKE LGBTQ+ PRIDE FESTIVAL

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

WHEREAS, PrideLake, Inc., is a non-profit corporation organized and existing under the laws of the State of Georgia and exempt from taxes pursuant to Section 501(c)(3) of the Internal Revenue Code of the United States, and

WHEREAS, Pine Lake and PrideLake (collectively "the Parties") have negotiated a memorandum of understanding by which PrideLake provides certain services and Pine Lake makes various properties and infrastructure available at no charge for the production of a festival celebrating LGBTQ+ citizens, visitors, and guests, and

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

WHEREAS,

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

ADOPTED by the Council of the City of Pine Lake, this 30h day of June, 2026.

____
Jeff Goldberg
Mayor pro tem

ATTEST:

____
NED DAGENHARD
City Clerk

APPROVED AS TO FORM:

____
CHRISTOPHER D. BALCH
City Attorney

MEMORANDUM OF UNDERSTANDING

This constitutes the Memorandum of Understanding (MOU) between the City of Pine Lake (City) and PrideLake, Inc., a Georgia nonprofit corporation recognized under Internal Revenue Code § 501(c)(3), regarding Pride Lake 2026 to be held of September 12, 2026, in the City of Pine Lake.

In exchange for the mutual promises described below, as well as other good and valuable consideration, receipt of which is acknowledged by each Party, this MOU will govern and control the individual and mutual obligations of the Parties for this event.

Each of the parties agree to the following terms and conditions:

PrideLake, Inc. will:

- PLAN, ORGANIZE and EXECUTE an LGBTQ+ Pride festival along Lakeshore Drive, Pine Lake, Georgia including soliciting sponsorships, scheduling musical performances and appropriate community events such as a parade, and arranging for vendors providing art and a variety of goods. Pride Lake will also arrange for licensed and insured food and beverage vendors to sell products at the event at their own risk.
- PROVIDE sufficient appropriate volunteers to safely operate the Pride event and ensure that all city property and facilities are left in clean and undamaged condition.
- ARRANGE parking and transportation to limit parking along City streets by attendees to the Pride Lake event.
- APPLY for all required permits and FULLY COMPLY with all terms and conditions of the City's Property/Business Owner's Rental Agreement for the Beach House and the City's Permit for Outdoor Festivals and or Use of Public Lands and Buildings, understanding that this MOU will be considered part of any such Rental Agreement or Permit.
- FILE for a temporary liquor license, acquire a state alcohol permit, if required, and provide the City with a list of all volunteer bartenders, accompanied by a certificate of training and proof of age.
- FULLY COMPLY with all ordinances and rules of the City of Pine Lake, including but not limited to the City's sign ordinance and all applicable state laws.
- PUBLICIZE the City as a sponsor of Pride Lake on all promotional materials and printed matter.
- COLLECT and BAG all trash on a periodic basis to ensure no overflow of trash from trash containers. BRING all collected and bagged trash to the City dump truck parked at the Public Works yard by 9:00 p.m. on September 21, 2024. No staff person will be available to drive the dump truck and no persons other than City Public Works employees are authorized to drive the dump truck.
- ARRANGE with the City for one off-duty police officer or reserve duty officer to work one six-hour shift (2:00 p.m.-8:00 p.m.) on September 12, 2026 at an off-duty rate of $45/hour. PAYMENT shall be made no later than September 12, 2026.
- NOTIFY in writing all residences along Lakeshore Drive of upcoming festival and road closure no later than September 6, 2026. PrideLake will also collaborate with the City to

include this information in the Pine Lake News Blast, or other regular communications to the residents.

- INDEMNIFY and HOLD HARMLESS the City and all of its agents, officers, officials, and employees from any and all liability, claims, demands, actions and causes of action whatsoever arising out of or related to any loss, damage or injury, including death and including injury to real or personal property, that may be from an act or omission of PrideLake regardless of whether such loss, damage or injury is caused in whole or in part by the actions or omissions of PrideLake or any of its agents, officers, volunteers or employees and regardless of whether such liability arises in tort, contract, strict liabilityor otherwise, to the fullest extent allowed by law.
- MAINTAIN insurance sufficient, and list the City as an additional insured, to cover any claims or liabilities arising from any aspect of Pride Lake including, but not limited to, the indemnity and hold harmless provision above, the sale of food and alcoholic beverages by third-party vendors, and the use of volunteers.

The City of Pine Lake will:

- MAKE the Beach House, located at 4580 Lakeshore Drive available to Pride Lake from 6:00 p.m. Friday September 20, 2026 until noon on Sunday September 13, 2026, in accordance with the terms and conditions of City's Property/Business Owners Rental Agreement for the Beach House and the City's Permit for Outdoor Festivals and/or Use of Public Lands and Buildings. Because the City is a Sponsor, PrideLake will not be charged for use of the Beach House during the period stated above.
- Make the Clubhouse at 470 Clubhouse Drive available for parking for vendors from 9:00 a.m. until 9:00 p.m. on Saturday September 12, 2026.
- CLOSE Lakeshore Drive between Magnolia and Pine Drive, except for residents of Lakeshore Drive, from 7:00 a.m. September 12, 2026 until 9:00 p.m. September 12, 2026.
- CLOSE Lakeshore Drive, Park Drive and Spruce Drive intermittently for parade beginning at 4:00 p.m. and ending at 4:30 p.m.

Effective this 30th day of June 2026.

______________________________	______________________________
Jeff Goldberg, Mayor	President
City of Pine Lake	PrideLake, Inc.

Attest:____________________________
Ned Dagenhard, City Clerk

Approved as to Form: ____________________________
Christopher D. Balch, City Attorney
City of Pine Lake

COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council

FROM: Stanley D Hawthorne, City Manager Stanley Hawthorne

DATE: June 30, 2026

TITLE: Call for Municipal Special Election – *November 3, 2026*

RECOMMENDATION
Approve resolution calling for a municipal special election to be held on November 3, 2026.

BACKGROUND
The elected role of Mayor was vacated on March 20, 2026. In accordance with the Charter of Pine Lake, a special election is to be held to fill that vacancy at the next available election calendar date.

In accordance with State and Federal election guidelines, the next available date for a special election to take place is November 3, 2026. Qualifying is to be held the week of August 10-14, 2026. The qualifying fee is set at 3% of the annual gross salary for the role of Mayor, or $216.

RESOURCE IMPACT
No impact.

ATTACHMENTS
Resolution R-2026-39

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

A RESOLUTION CALLING A SPECIAL ELECTION FOR THE OFFICE OF MAYOR OF THE CITY OF PINE LAKE FOR NOVEMBER 3, 2026, TO SET THE QUALIFYING FEES, AND THE DATES OF QUALIFICATION, AND FOR OTHER PURPOSES

WHEREAS, Mayor Brandy Hall has resigned her office effective March 20, 2026; and

WHEREAS, The Charter of the City of Pine Lake at Section 2.12 requires a Special Election be called to fill the unexpired term of the Office of Mayor through December 31, 2027; and

WHEREAS, O.C.G.A. § 21-2-540 limits special called elections to 3 dates in even numbered years of which only May 19 and November 3 are available; and

WHEREAS, O.C.G.A. § 21-2-132(c)(3)(A) requires qualifying for special elections to end no less than 25 days before the election is to be held; and

WHEREAS, O.C.G.A. § 21-2-131(a)(1)(A) provides that the qualifying fees for elected office shall be 3% of the annual gross salary of such office and must be established no less than 35 days before any special election;

NOW THEREFORE, the Governing Authority of the City of Pine Lake in an open and public meeting RESOLVES and DECLARES as follows:

1. The factual representations in the "Whereas" paragraphs above are adopted and made the representations and findings of the City Council; and
2. A SPECIAL ELECTION FOR THE CITY OF PINE LAKE OFFICE OF MAYOR shall be and is called to be held on November 3, 2026, in accordance with the General Election for the State and as required by State law; and
3. A SPECIAL ELECTION FOR THE CITY OF PINE LAKE OFFICE OF COUNCILMEMBER SEAT 1 shall be and is called to be held on November 3, 2026, in accordance with the General Election for the State of Georgia as required by State law; and
4. The period of Qualifying shall begin on Wednesday July 29 and conclude on Friday July 31, between the hours of 8:30 and 4:30 each day at Pine Lake City Hall, located at 425 Allgood Road, Pine Lake, GA 30083; and
5. The qualifying fees for candidates to stand for election as Mayor of Pine Lake shall be $216.00 (3% of the Gross Annual Salary of the Mayor of $7,200) and

the qualifying fees for the election of Seat 1 on the City Council shall be $108 (3% of the annual salary for a councilmember of $3600); and

6. The City Clerk is authorized, in consultation with the City Attorney, to make any changes or alterations to this Resolution to correct scrivener's errors, in order to give full effect to the intent of the Governing Authority in this Resolution.

SO RESOLVED, this 30th day of June, 2026.

____
JEFF GOLDBERG
Mayor pro tem

ATTEST:

____
NED DAGENHARD
City Clerk

APPROVED AS TO FORM:

____
CHRISTOPHER D. BALCH
City Attorney

A RESOLUTION OF THE GOVERNING AUTHORITY OF THE CITY OF PINE LAKE CREATING A PUBLIC ART INSTALLATION TASK FORCE, APPOINTING AND CONFIRMING THE APPOINTENTS OF CITIZENS AS INAUGURAL MEMBERS OF THE TASK FORCE, TO PROVIDE FOR CORRECTION OF SCRIVENER'S ERRORS, AND FOR OTHER PURPOSES

WHEREAS, the City of Pine Lake is a duly incorporated and recognized Municipal Corporation under the laws of the State of Georgia;

WHEREAS, the City of Pine Lake is authorized by its Charter to establish committees or task forces to advise the Council on matters affecting City Governance, real property, and infrastructure;

WHEREAS, the Governing Authority of the City of Pine Lake finds and declares that a Task Force to assist the City Council in creating and implementing an Art Wall and Mural in the limits of the City of Pine Lake is appropriate and will serve as an important conduit of information from the community to the Governing Authority for how the projects should be conceived and implemented by the Governing Authority;

WHEREAS, the City has received a Grant of public funds from DeKalb County to assist with the implementation of this project;

WHEREAS, the Governing Authority expressly finds that receiving advice and counsel is appropriate and necessary to the appropriate use of public spaces and the expenditure of public funds and the County Grant;

NOW THEREFORE, BE IT RESOLVED AND DIRECTED by the Governing Authority of the City of Pine Lake, in an open and public meeting, create the Pine Lake Public Art Task Force, for the purpose of receiving information from the community, developing a plan and recommendations for the Council regarding the use of the public spaces and their dedication as public art space, and conveying a comprehensive plan of action for consideration by the Governing Authority to implement, manage, and maintain the public space. The Task Force shall have access to staff resources for complying with the Open Meetings Act and creation of minutes of their meetings, and for advice about how and whether public funds may or should be expended, as directed by the Council. The Task Force shall also have access to advice and counsel by the City Attorney as required.

BE IT FURTHER RESOLVED that the Governing Authority confirms the nominations and appointments of the inaugural membership of the Pine Lake Public Art Task Force made by the Mayor pro tem, acting as the mayor in the absence of a holder of the office of mayor, who are former Mayor Melanie Hammet, former City Councilmember Augusta Woods, Robert Witherspoon, Councilmember and Mayor pro tem Jeff Goldberg, Councilmember Stephanie Kohler, and Special Projects Coordinator Bernard Kendrick.

BE IT FURTHER RESOLVED that The City Clerk, in consultation with the City Attorney, shall have the authority to correct any scrivener's errors that may appear in order to give full effect to the intent of the Governing Authority.

ADOPTED by the Council of the City of Pine Lake, this 30th day of June, 2026.

____
Jeff Goldberg
Mayor pro tem

ATTEST:

____
NED DAGENHARD
City Clerk

APPROVED AS TO FORM:

____
CHRISTOPHER D. BALCH
City Attorney

PINE LAKE GEORGIA
Arts' Natural Habitat

COUNCIL AGENDA MEMORANDUM (CAM)

TO: City Council

FROM: Stanley D Hawthorne, City Manager Stanley Hawthorne

DATE: June 30, 2026

TITLE: Adoption of the Final 2026 Property Tax Millage Rate

RECOMMENDATION

Approve the resolution to adopt a final 2026 property tax millage rate of 23.825 mills.

BACKGROUND

Governor Kemp and the Georgia General Assembly enacted a Homeowner Tax Relief Grant (HTRG) effective for the 2026 tax year. All property owners with a homestead exemption (standard, senior, etc.) are eligible for the credit which is an additional $18,000 exemption after all other homestead exemptions are applied. The City of Pine Lake will receive those funds from the State as opposed to taxpayers.

An $18,000 exemption at the City Manager's recommended millage rate of 23.825 mills is $428.85 in tax savings. A millage rate of 23.825 mills would be a $464.16 increase in taxes for a property with a fair market value of $300,000 (average homestead property). The net tax increase with the HTRG for 2026 would be $35.31 at 23.825 mills. A significantly smaller increase than without the grant.

An $18,000 exemption at the max millage rate of 26.000 mills is $468 in tax savings. A millage rate of 26.000 mills would be a $725.16 increase in taxes for a property with a fair market value of $300,000. The net tax increase with the HTRG for 2026 would be $257.16 at 26.000 mills. Again, a significantly smaller increase than without the grant. Refer to the 2026 Millage Rate Comparison file for many other millage rate options available.

It is important that the City of Pine Lake maintains a Fund Balance that allows for flexibility (e.g. taking advantage of unexpected opportunities), can cover unplanned expenditures or revenue shortfalls, provides for good credit ratings when the City needs to borrow, and helps prevent the need for short-term borrowing in significant amounts. The Government Finance Officers Association (GFOA) recommends a minimum Fund Balance of two months. Estimated Fund Balance on December 31, 2025, is 3.39 months.

The 2026 Homeowner Tax Relief Grant is providing the City with an opportunity to maintain or rebuild Fund Balance to previous year amounts without the full burden being placed on taxpayers. Council should consider this opportunity since these grant programs are not provided annually or on any scheduled basis.

One downfall which should be considered is that the grant only provides tax relief to homestead properties. The 2026 digest indicates about 184 parcels that do not have a homestead exemption. This includes residential real property (130 parcels), commercial real property (27 parcels), commercial

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personal property (22 parcels), industrial real property (2 parcels), and public utility property (3 parcels). These properties will pay for the full tax increase.

RESOURCE IMPACT

Refer to 2026 Millage Rate Comparison file (attachment) for details on City revenue and taxpayer impact.

ATTACHMENTS

Final 2026 Property Tax Millage Rate Resolution
2026 Millage Rate Comparison

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Resolution R-2026-41____

A RESOLUTION ADOPTING THE CITY OF PINE LAKE 2026 MILLAGE RATE, AND FOR OTHER MATTERS

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

WHEREAS, The Board of Tax Assessors has identified the rollback rate of taxes for Pine Lake to be 19.957 mills, that is the millage rate that, when applied to the 2026 tax value of residences within Pine Lake, would generate the same revenue as received by the City for 2025 tax values; and

WHEREAS, The City Administration had tentatively recommended a tax millage rate for real and personal property in Pine Lake at 23.825 mills, which is a 4.425 mill increase from 2025 and a 3.868 mill increase from the rollback rate; and

WHEREAS, The City Council subsequently approved a proposed tax millage rate for real and personal property in Pine Lake at 26.000 mills, which is a 6.600 mill increase from 2025 and a 6.043 mill increase from the rollback rate; and

WHEREAS, The City Council directed the City Manager to schedule, and advertise as required by law, public hearings on the proposed millage rate which were held as follows:

Date	Time Hearing Began	Location
June 9	Public Hearing at 11:00 AM	City Council Chamber
June 9	Public Hearing at 6:00 PM	City Council Chamber
June11	Public Hearing at 11:00 AM	City Council Chamber
June 11	Public Hearing at 6:00 PM	City Council Chamber
June 30	Public Hearing t at 7:00 PM	City Council Chamber

WHEREAS, The City Council finds that due and proper advertisements of the Proposed Millage Rate increase were published in the Legal Organ for DeKalb County on June 4, 11, and 18 (though only two ads were required), and that the City's Tax Digest History was published as required by law; and

WHEREAS, The City Council also finds and concludes that the City published to local media outlets its required Press Release identifying the dates and times of public hearings to be held on the 2026 millage rate for the City of Pine Lake, and

WHEREAS, The City Council has conducted each of the advertised public hearings at the dates, times, and locations advertised as required by law;

NOW THEREFORE, BE IT RESOLVED by the Governing Authority of the City of Pine Lake, Georgia, that each of the WHEREAS paragraphs recited above are adopted, approved, and made the factual findings of the Council for City of Pine Lake,

BE IT FURTHER RESOLVED that the Governing Authority of the City of Pine Lake has performed all duties and obligations required of it by the Taxpayer's Bill of Rights,

BE IT FURTHER RESOLVED that the Governing Authority of the City of Pine Lake now adopts and sets the 2026 Millage Rate to be applied to taxable property values within the limits of the City of Pine Lake at **23.825 mills**.

ADOPTED by the Mayor and Council of the City of Pine Lake, this 30th day of June 2026.

JEFF GOLDBERG
Mayor pro tem

ATTEST:

NED DAGENHARD
City Clerk

APPROVED AS TO FORM:

CHRISTOPHER D. BALCH
City Attorney

Adjusted Net Digest	46,801,205	*Includes two annexed commercial properties not on preliminary digest; excludes motor vehicles and public utility property not collected until*													
Millage Rate	19.957	20.457	20.957	21.457	21.957	22.457	22.957	23.457	**23.825**	23.957	24.457	24.957	25.457	25.957	**26.000**
Revenue at 97% collections	905,991	928,690	951,388	974,087	996,786	1,019,484	1,042,183	1,064,881	1,081,588	1,087,580	1,110,279	1,132,977	1,155,676	1,178,374	1,180,326
2026 Budgeted Property Taxes	901,572	*Includes Real & Personal Property Taxes; excludes public utility and motor vehicle not collected until 2027*													
Estimated Budget Variance	4,419	27,118	49,816	72,515	95,214	117,912	140,611	163,309	180,016	186,008	208,707	231,405	254,104	276,802	278,754
2026 Appropriated Fund Balance	209,962														
Estimated Increase (Decrease) in Fund Balance	(205,543)	(182,844)	(160,146)	(137,447)	(114,748)	(92,050)	(69,351)	(46,653)	(29,946)	(23,954)	(1,255)	21,443	44,142	66,840	68,792
Estimated Fund Balance as of December 31, 2025	448,646	*Estimated because 2025 financials are not finalized*													
Estimated Fund Balance as of December 31, 2026	243,103	265,802	288,500	311,199	333,898	356,596	379,295	401,993	418,700	424,692	447,391	470,089	492,788	515,486	517,438
Expenditure Coverage (Months) *Using 2026 total General Fund budgeted expenditures*	1.92	2.10	2.28	2.46	2.64	2.81	2.99	3.17	3.30	3.35	3.53	3.71	3.89	4.07	4.08

City Manager Recommended

Max allowed for 2026