



STRATEGIC PERFORMANCE REPORT

MARCH 2026

Financial Sustainability



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

I am pleased to share with you the twelfth installment of the Community Building Team's Strategic Performance Report (SPR). It is produced to coincide with the monthly City Council Work Session. The format and content are topical based; concise in nature; organized by the alphabetical order of offices/departments following City Manager lead topics; and accented with images and illustrations for more relatable reading. A pdf version of the document is attached for higher quality reading and printing.

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

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

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

WHAT IS THE CLASSIFICATION AND PAY PLAN SYSTEM?

Section 3.16 [Position classification and pay plans] of the City of Pine Lake's Charter provides:

“The city manager shall be responsible for the preparation of a position classification and pay plan which shall be submitted to the city council for approval. Such plan may apply to all employees of the city and any of its agencies, departments, boards, commissions or authorities. When a pay plan has been adopted, the city council shall not increase or decrease the salary ranges applicable to any position except by amendment of such pay plan.”

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



Key aspects of the plan:

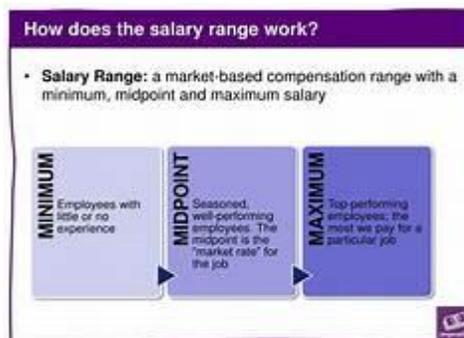
- **Classification plan:** This is the foundation, a systematic process that groups jobs based on similar duties, responsibilities, and requirements. It provides consistent job titles and descriptions for the organization.
- **Pay plan:** This component establishes salary ranges for each job classification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

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

For adoption of the plan, the budgetary impact to adjust regular full-time salaries to the minimum of the pay table ranges was estimated at \$129,995. As stated in the City Manager’s Final Proposed Budget Message: ‘the budget was balanced by a combination of sources consisting of tax revenue of \$1,115,222, a 6.9 percent increase, non-tax revenue of \$213,370, a 16.6 percent increase, and unassigned fund balance of \$191,962. The property tax millage rate was proposed at 19.4, the same millage rate as the City Council approved for the FY 2025 Adopted and Amended Budgets, but subject to adjustment next spring and summer after required public tax hearings.’

PINE LAKE’S ADOPTED CLASS AND PAY PLAN:

WHAT ARE ITS IMPLICATIONS FOR THE FUTURE?



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

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

Purpose of the Pay System

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

STRATEGIC PERFORMANCE REPORT: MARCH 2026

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

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

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

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

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



THREAT

HOUSE BILL 1116

Property Tax Proposal Update

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sincerely,
Larry"

STRENGTH

PROPERTY TAX HOME RULE

Ad valorem tax in Georgia refers to the property tax levied on real estate, which is the primary source of revenue for local governments. The tax amount is calculated based on the property's fair market value as determined by the county tax assessor's office. The calculation of ad valorem tax involves three main components:

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

The formula is: Assessed Value – Exemptions x Millage Rate. The current millage rate for the City of Pine Lake is 19.400 mills. This rate was adopted for fiscal year 2024 and maintained for the 2025 budget.

This millage rate is part of a combined property tax, which also includes levies from the DeKalb County Government and the DeKalb County School District. The total combined millage rate for a property in Pine Lake for 2024 was 56.116 mills.

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

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

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

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

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

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

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

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

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

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

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

STRATEGIC PERFORMANCE REPORT: MARCH 2026



IRVIN J. JOHNSON

DeKalb County Tax Commissioner

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

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

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

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

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

WEAKNESS

STRUCTURALLY IMBALANCED BUDGET

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

Common Examples of Structural Imbalance:

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

OPPORTUNITY

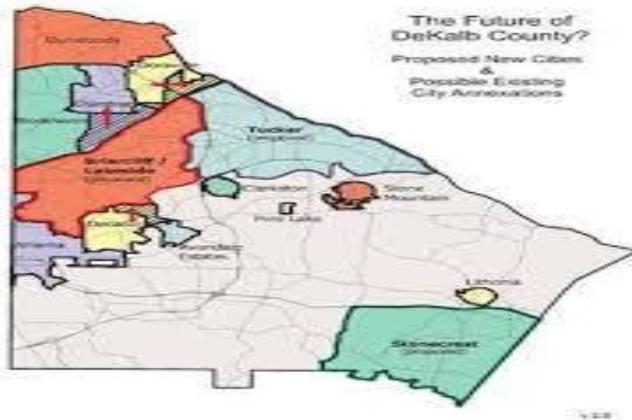
MUNICIPAL ANNEXATION

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

Specific Case Findings:

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

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



RECENT HISTORY: PINE LAKE

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



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

CASE HISTORY 1: AVONDALE ESTATES

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

CASE HISTORY 2: CLARKSTON

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

ANNEXATION: ACT OF GENERAL ASSEMBLY – ARTICLE 1A

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

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

B. Author of the legislation must:

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

OPPORTUNITY

DISINCORPORATION



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

Advantages of Disincorporation (Returning to Unincorporated DeKalb)

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

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

Disadvantages of Disincorporation (Returning to Unincorporated DeKalb)

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

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

CITY CLERK'S OFFICE/GENERAL GOVERNMENT

Ned Dagenhard, City Clerk/Assistant to City Manager

Clerk's Corner, Volume 3: "Ground Control to City Clerk"

Greetings, friendly reader. Happy March! Springtime in Pine Lake... The blossoms are blooming and the lovers are swooning; time to dust off those flip flops and find a drum circle.

As we gear up for some serious conversations about our City's future: sustainability, identity, and "how to crack the uncrackable nut" so to speak, I wanted to sprinkle in some of the day-to-day operations that occur within your slim-and-trim City administrative arms. As a reminder, these include (5) departments: General Government, Public Works, Public Safety, Municipal Court, and Finance.

I live in the Department of General Government. I think of it as a solar system: different planets whose geological makeup and relativity to the Sun (and fellow planets) dictate the rules and principles felt on the ground. These "planets" have names like, "Human Resources," "Strategic Communications," "Permitting and Inspections," "Planning and Zoning," "Meeting Management," or the Finance-adjacent quadriplanetary microsystem, "Purchasing, Contracts, Payables, and Receivables."



HR Planet has a couple moons—benefits and payroll. Meeting Management is a magic planet, with a fluctuating gravitational pull: every 2-3 weeks, I risk get grounded for nigh half a day or more! What is the Sun, you might ask? Well that's you! The collective "you." The community, its missions and demands—both active (see: priorities) and passive (see: compliance).

When I visit a planet, some more than others, I have the mighty task of familiarizing myself enough to accomplish the Goal du Jour, but not let myself get stuck. Sooner rather than later, I'm going to need to get back on my ship and jet off to the next planet. Some days, the Goal du Jour of one planet dominates the day. Other days—most days—I bounce from planet to planet.

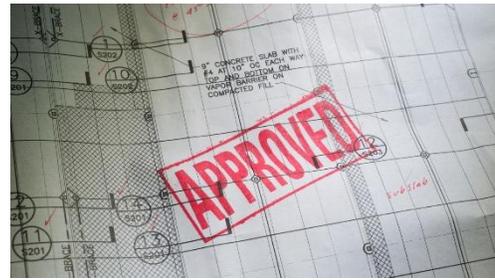


OPERATIONS GUIDE

Now, pause: if you haven't already familiarized yourself with the *Operations Guide*, I highly recommend you take a look at that first. Located on the Pine Lake website under [Quick Links > Operations Guide](#), this document summarizes the operations of each of these departments. All that said, let's jump in on a few 2026 updates from my office. Not everything, but a taste of a day in the life of "ya boi."

Permitting and Inspections

Whether it's the warmer weather or actionized resolutions, the Pine Lakers are ready to improve their homesteads! A couple fences, a couple roofs—a deck, some siding, and even a couple commercial developments lingering off stage. There's a beautiful new house on Hemlock, and a couple folks neighbors navigating disaster on Park. So it goes, the cycle of life. Growth, decay, renewal. Anyway...

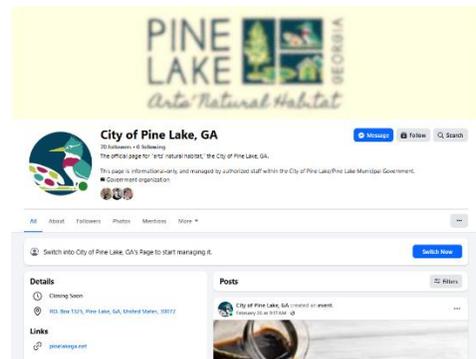


Human Resources

You'll see a new face around town in the coming weeks. Mr. Kevin Cain will be joining our Public Works Department as a temporary part-time laborer. Offer Kevin a smile and a wave! Let's make sure he feels welcomed and supported as he puts sweat into keeping our City beautiful. He'll be learning from the best, as the one-and-only Eric Dickerson enters his eighth month with Pine Lake. Time sure flies!

Strategic Communications

It's alive! The City's social media presence, great scott it's alive! A couple conflicting sci-fi references there. Plus outer space? Get it together, Ned.



Seriously, though, we now have an *official* Facebook account! Baby steps, of course. Our biggest fear is starting something that can't be maintained—consistently—in perpetuity. For now, you can find information about upcoming events and meeting agendas. Over time, who knows! But one thing is for certain, this will not be a venue for engaging in discourse. There will be no comment battle royale; nothing opinionated, nothing unofficial. This page is *informational*. We want the facts at your fingertips, Facebook-frequenter—nothing more,

nothing less.

We also have our **new website** out there for the public to fiddle with! As you may recall, this wasn't just an aesthetic rework. This new website (brought to us by *CivicPlus*) allows designated members of staff to edit the layout and content of the site in real time. Currently, we have to submit help tickets to our IT partners (*VC3*) to make the slightest change. We're in demo mode. What do techy folks call it? A beta test? We'll keep the old website up until we're comfortable making the switch. So dive in, click around, and let me know what you think!

Planning and Zoning

Let's wrap it up with my favorite planet. Just so darn interesting; plus, I'll bet that comment about commercial development piqued your interest, huh?

Yes, we have a couple commercial developments going on. And no, I'm not going to air *all* the laundry here, but give me a call and we can chat a bit. Here's the gist: people are catching on to what's happening in central DeKalb County. Electric Owl Studios, Memorial Drive, "One DeKalb," "Decide DeKalb," "DeKalb Wet'n'Wild Waterworld : Home of the DeKalb Daredevil, the tallest water slide in America." Okay, I made that last one up. But a guy can dream.

My point is—in my attempt to cast some positivity spells—there's a lot of groovy constructive stuff going on around us, and I don't think it's an accident that some of our property owners are dumping a little cash on prettying up the place.



We can't afford to miss a beat, though, gentle reader. Butts in seats; eyes on the prize. That's our mentality. Coming up this month, for example, we have our first **"2026 Comprehensive Plan Steering Committee Meeting"** (*crash cymbal* *fireworks* *tearful applause*). The Atlanta Regional Commission (ARC)—with input from myself, Chief Green, Director Kendrick; plus Council Members Kohler and Lowers, Kate Nevins, Wendy Keith-Ott, and Pastor Berhanu Takiso from our neighborhood house-of-worship, the Ebenezer Ethiopian Evangelical Church—will be working to develop a plan for how we can usher in this new phase. Continuity, branding, supporting our businesses, diversifying our commercial area, looking at transportation and housing services and opportunities. Your little baby City might be growing up, mama. But don't cry, she gonna make ya proud!



That's all for me, for March. Back on the ship! *shwooop!*

FINANCE

Stephen Mayer, Finance Director

Learning the Process

February has been a month of learning—how things work, why they work that way, and where they might work even better. City staff have been walking the Finance team through operations across departments, conducting process walkthroughs, and discussing existing controls, workflows, and the occasional pain point.

These conversations serve a simple goal: to help Finance be a more effective partner to City staff. By better understanding day-to-day operations, Finance can contribute more meaningfully, apply its expertise where it matters most, and ultimately provide stronger support to management, City Council, and the neighbors of Pine Lake.

Modernizing and Improving Operations

Several operational improvements are already underway. Finance and General Government have begun digitizing accounting records and attaching them directly within the City's Enterprise Resource Planning system. In practical terms, this means supporting documentation will be easier to find, simpler to review, and far less likely to disappear into the mysterious realm where misplaced paperwork tends to go. It will also streamline the audit process and make historical transactions easier for staff to reference.



Finance has also identified an opportunity to strengthen internal controls. Currently, transactions posted to the general ledger do not undergo a formal review process. Beginning in March, all payables, receivables, and adjusting journal entries recorded in the ledger will be reviewed by Finance for accuracy and completeness.

This additional step aligns with the City's auditors' recommendation to strengthen segregation of duties—ensuring that the authorization of transactions, handling of cash, and recording of those transactions are appropriately separated. In short, it's a small change that adds an important layer of accountability and accuracy to the City's financial operations.

PUBLIC SAFETY

Sarai Y'Hudah-Green, Police Chief

Community Policing

The City of Pine Lake is proud to welcome two new officers to the Pine Lake Police Department — Officer Damien Rogers and Officer Robert Lightford.

We are excited about this addition to our team as we continue to strengthen our staffing levels and enhance our operational readiness, visibility, and commitment to community engagement. Both officers bring valuable experience and a shared dedication to service. Their presence will further support our mission of keeping Pine Lake safe while maintaining the strong community relationships that define our city. If you see them out and about, please don't hesitate to wave and introduce yourself. A warm Pine Lake welcome.

Community Service

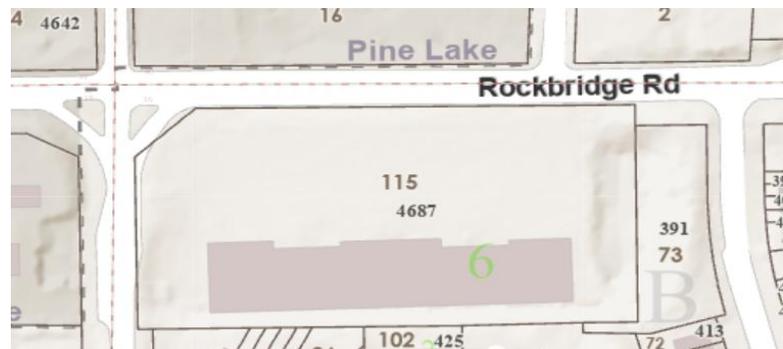
The Pine Lake Police Department logged over 200 hours of community service assistance last quarter without incident. We actively have two individuals enrolled in Community Service. They are currently working with our Public Works department.

Public Safety

We are now officially entering Phase 2 of the data migration process for our new Records Management System (RMS) platform. This phase will involve deeper system integration, structured data validation, troubleshooting, and user-level testing to ensure accuracy and operational continuity as we transition to the upgraded records system. Officers are enjoying the more efficient system.

Code Compliance

Code Enforcement efforts continue to progress steadily, as we continue addressing blighted properties and junk vehicles throughout the City. We are also working on proper permitting etc. in our newly acquired business plaza and welcoming in the new businesses. Lastly, we are actively working on Registry and Regulation of Short-Term Rentals ordinances.



Our Code Compliance Officer and I recently attended a stormwater training session hosted by Pine Lake’s Land Development Inspector. Public Works staff also participated, allowing our

team to further strengthen our understanding of stormwater management practices and regulatory compliance.

Training opportunities like this help ensure our departments remain informed and aligned with the best practices related to environmental protection and regulatory standards.

This kind of ongoing collaboration and education helps us stay on top of the smaller projects that keep the city looking great and protecting our natural



resources.

PUBLIC WORKS

Bernard Kendrick, Public Works Director

Public Safety Collaboration- Update

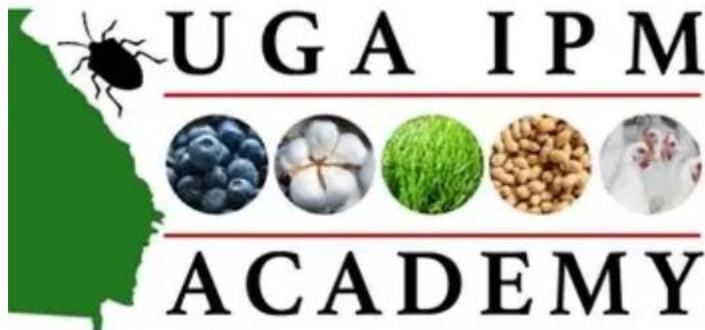
Pine Lake Public Works, working alongside the Police Department, was able to knock out several housekeeping and maintenance projects around the city. These items were cleared without the need to utilize community service individuals.

This kind of teamwork helps us stay on top of the smaller projects that keep the City looking good and functioning smoothly. We appreciate continued collaboration with the Police Department as we work together to support the needs of the community.

Open House – Beach House Improvements Solicitation

Staff participated in an open house for potential bidders for the Beach House Renovation Project. Only one potential bidder was in attendance. Maybe it was the weather?

Integrated Pest Management Training



Staff has begun the recertification process for continuing education to extend their Integrated Pest Management certification. Recertification will aid the City's designation as a Bee City.

Annual Stormwater Training

Public Works staff also participated in a stormwater training session led by our contracted Land Development Inspector. The training provided an opportunity for employees to strengthen their understanding of stormwater management practices and regulatory compliance.

Opportunities like this help ensure our team stays informed and up to date on environmental standards while continuing to support the overall upkeep and sustainability of the city.

Staff were joined by our very own Council Member Jeff Goldberg.



Very truly yours,

Stanley D Hawthorne

City Manager
stanleyhawthorne@pinelakega.net
404.999.4901

