



# STRATEGIC PERFORMANCE REPORT

## JULY 2026



Good day Council Members and Happy July 2026 to our Pine Lake Neighbors,

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

June was a milestone month. After months of study, presentations, discussion, outreach, questions, answers, feedback, deliberations, and decisive action, the Pine Lake City Council restored a structurally, balanced budget in adjusting the property tax and stormwater fee rates. As those policy discussions took place as well as other finance related agenda items were deliberated on June 30, the City Council prioritized the need to develop and memorialize financial policies that will meet sustainability goals for Pine Lake's enduring and long-term future. The start of the comprehensive development and review process for financial policies will coincide with preparation of the Fiscal Year 2027 Budget.

We also in this installment take a deep dive and re-review of potential economic development opportunities, particularly focused on tools made available through the State of Georgia, namely local government authorities.

## KEY TO SUSTAINABILITY: FINANCIAL OVERSIGHT



Last year, I read and shared with the previous Council a blog report through Diligent Corporation. In some ways, this blog story parallels some of the current experience of Pine Lake government and I believe it is worth sharing again along with tips for improving our financial oversight. Diligent has a stated goal to help organizations around the world meet their environmental sustainability and social impact commitments.

“Managing public funds is about more than just the numbers, it’s about building trust and being transparent with your community. In our latest blog, key steps for public boards for building financial confidence for oversight, we share practical ways your board can gain confidence in financial oversight and avoid common pitfalls.

Two years ago, the board at Hide Lake School District hired Superintendent Mona Henderson to steer the district out of a budget deficit. Henderson introduced strict budgeting protocols, taking full control of the process and presenting recommendations for board approval. The board typically accepted her proposals with minimal discussion, believing this approach would avoid past financial missteps. However, a newly elected board member raised concerns, questioning whether the board was relinquishing its obligation to oversee the district’s finances. She argued that rubber-stamping the superintendent’s decisions without deeper engagement might compromise their role as stewards of the district’s financial health.

The board president responded cautiously, recalling how a lack of financial expertise among board members had contributed to previous challenges. This scenario underscores a key point: while administrators like superintendents and their teams bring valuable expertise, the financial stewardship of public entities is a shared responsibility. Governing board members must actively participate in financial oversight, working in partnership with professionals to ensure sound decision-making. The balance between trusting expert advice and fulfilling fiduciary responsibilities is essential for maintaining the financial health of the organizations they serve.

However, school board members and other elected or appointed governance boards are, for the most part, lay people. They come from different professions and backgrounds – their diversity

represents their communities and their interest. Budgeting and other financial management may or may not be among their skill sets.

*4 tips for boards for improving financial oversight:*

1. *Hold mandatory financial training for board members. It's important the board receives the training together so they can ask questions about the process. Engage financial experts, the board's legal counsel or an outside governance consultant, and make sure that the training is ongoing.*
2. *Require that financial reporting is clear and concise and easily accessible, so board members understand the budget and financial information. This will help members to feel confident about making decisions.*
3. *Review financial reports regularly at monthly board meetings or work sessions. Don't wait until the budget development season starts.*
4. *Foster a culture of financial responsibility by setting clear goals aligned with the long-term educational goals of the district, holding regular audits, forecasting future needs and creating contingency plans for potential financial challenges."*



**Government Finance  
Officers Association**

## ADOPTING FINANCIAL POLICIES

The Government Finance Officers Association (GFOA), founded in 1906, represents public finance officials throughout the United States and Canada. The association's more than 30,000 members are federal, state/provincial, and local finance officials deeply involved in planning, financing, and implementing thousands of governmental operations in each of their jurisdictions. GFOA's mission is to advance excellence in public finance. I have relied upon their expertise in guiding our path to adopting financial policies.

The GFOA recommends that governments should formally adopt financial policies. Steps to consider when making effective financial policies include 1. Scope, 2. Development, 3. Design, 4. Presentation, and 5. Review.

Financial policies are central to a strategic, long-term approach to financial management. Some of the most powerful arguments in favor of adopting formal, written financial policies include their ability to help governments:

**Institutionalize good financial management practices.** Formal policies usually outlive their creators, and, thus promote stability and continuity. They also prevent the need to re-invent responses to recurring issues.

**Define boundaries.** Financial policies define limits on the actions staff may take. The policy framework provides the boundaries within which staff can innovate in order to realize the organization's strategic intent.

**Support good bond ratings and thereby reduce the cost of borrowing.**

**Manage risks to financial condition.** A key component of governance accountability is not to incur excessive risk in the pursuit of public goals. Financial policies identify important risks to financial condition.

**Comply with established public management best practices.** The Government Finance Officers Association, through its officially adopted best practices endorsement of National Advisory Council on State and Local Budgeting budget practices and the distinguished Budget Presentation Award Program, has recognized financial policies as an essential part of public financial management.



The GFOA recommends some basic financial policy categories that all governments should consider adopting:

1. General fund reserves. Policy governing the amount of resources to be held in reserve and conditions under which reserves can be used.
2. Reserves in other funds. Policy for other funds (especially enterprise funds) that serve a similar purpose to general fund reserve policies.

3. Grants. Policy that deals with the administration and grants process.
4. Debt. Policy that governs the use of government debt, including permissible debt instruments, conditions under which debt may be used, allowable levels of debt, and compliance with continuing disclosure requirements.
5. Investment. Policy that provides guidance on the investment of public funds, including permissible investment instruments, standards of care for invested funds, and the role of staff and professional advisors in the investment program.
6. Economic development. Policy that addresses a local government's use of subsidies or other incentives to encourage private development.
7. Accounting and financial reporting. Policy that endorses key accounting principles, and that ensure external audits are properly performed.
8. Risk management and internal controls. Policy that addresses traditional views of risk management and internal control, as well as more modern concepts of "enterprise risk management."
9. Procurement. Policy that is most essential for adoption by the governing body to encourage efficient, effective and fair public procurement.
10. Long-term financial planning. A policy that commits the organization to taking a long-term approach to financial health.
11. Structurally balanced budget. Policy that offers a distinction satisfying the statutory definition of a balanced budget and achieving a true structurally balanced budget.
12. Capital. Policy that covers the lifecycle of capital assets, including capital improvement planning, capital budgeting, project management, and asset maintenance.
13. Revenues. Policy guidance through the designing of efficient and effective revenue systems that guarantee the generation of adequate public resources to meet expenditure obligations.
14. Expenditures. Policies addressing a range of issues around how the money is expended, including personnel, outsourcing, and funding long-term liabilities.
15. Operating budget. Policy that describes essential features of the budget development process and form, as well as principles that guide budgetary decision making.

Reference to some of GFOA Best Practices on Financial Policies:

#### Fund Balance Guidelines for the General Fund

In the context of financial reporting, the term fund balance is used to describe the net position of governmental funds calculated in accordance with generally accepted accounting principles (GAAP). GAAP financial statements report up to five separate categories of fund balance based on the type and source of constraints placed on how resources can be spent (presented in descending order from most constraining to least constraining): *nonspendable fund balance*,

*restricted fund balance, committed fund balance, assigned fund balance, and unassigned fund balance.*

It is essential that governments maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls, and unanticipated expenditures) and to ensure stable tax rates. The adequacy of unrestricted fund balance in the general fund should consider each government's own unique circumstances. For example, governments that may be vulnerable to natural disasters, more dependent on a volatile revenue source, or potentially subject to cuts in state aid and/or federal grants may need to maintain a higher level in the unrestricted fund balance. Articulating these risks in a fund balance policy makes it easier to explain to stakeholders the rationale for a seemingly higher than normal level of fund balance that protects taxpayers and employees from unexpected changes in financial condition.

GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or expenditures.

#### Local Government Investment Pools

In many states, the state treasurer oversees a pooled investment fund that operates like a money market mutual fund for the exclusive benefit of governments within the entity's jurisdiction. These pools typically combine the cash of participating jurisdictions and invest the cash in securities allowed under the state's laws regarding government investments. By pooling funds, participating governments benefit from economies of scale, full-time portfolio management, diversification, and liquidity. Interest is normally allocated to the participants daily, proportionate to the size of the investment. Most pools offer a check writing or wire transfer feature that adds value as a cash management tool.

Georgia Fund 1 is offered by the State of Georgia to counties, municipalities, public colleges and universities, boards of education, special districts, state agencies, and other authorized entities as a conservative, efficient, and liquid investment alternative. The primary investment objectives of Georgia Fund 1 are safety of capital, liquidity, yield, and diversification with primary emphasis on safety of capital and liquidity.

#### Accounting and Financial Reporting: Policies and Procedures Documentation

Communication is one of the elements of, and an essential component of, a comprehensive framework of internal control. One method of communication that is particularly effective for controls over accounting and financial reporting is the formal documentation of financial and accounting policies and procedures. A well-designed and properly maintained system of documenting financial and accounting policies and procedures enhances both accountability and consistency. The resulting documentation can also serve as a useful training tool for staff.

GFOA recommends that every government should document its financial and accounting policies and procedures. Traditionally, such documentation has taken the form of a financial and

accounting policies and procedures manual. The policies and procedures manual should be in a searchable, electronic format and available on the employee portal or intranet site. To reduce the level of fraud risk, GFOA recommends that this manual should not be posted on the entity's external website.

An appropriate level of management should openly promote accounting policies and procedures to emphasize their importance and authority. The documentation of financial and accounting policies and procedures should be evaluated annually and updated periodically, at least every three years, according to a predetermined schedule. Changes in policies and procedures that occur between these periodic reviews should be updated in the documentation promptly as they occur. Governments should also update any related internal control documentation associated with the updated policy and procedure. For example, if a procedure related to cash disbursements is changed, the internal control documentation for cash disbursement should be updated accordingly.

An employee who is knowledgeable about and has the responsibility for oversight of the government's procedures and internal controls should be assigned the duty of overseeing this process. Management is responsible for ensuring that this duty is performed consistently, and an audit committee or governing body should oversee management's administration of the government's internal control system.

The published version of the financial and accounting policies and procedures should be readily available to all employees who need it.

### Coordinating Economic Development and Capital Planning

Economic development strategies provide the context for policies, programs and capital investments that governments undertake to attract and retain business and residents, increase employment, promote private investment and influence the type and location of development within a community. Development potentially increases demands on existing transportation and utility infrastructure as well as on schools, parks and public safety facilities and services. Therefore, successful economic development strategies require coordinated long-term capital planning to ensure that the necessary infrastructure is in place to support development.

Specifically, governments should do the following:

1. **Align the Organization-wide Goals and Objectives:** Both the Capital Improvement Plan (CIP) and economic development strategies should be consistent with the organization's overall goals and objectives and the community's priorities.
2. **Evaluate Potential Impacts and Benefits:** The finance officer should be involved in the formation of capital planning and economic development policies and the attendant decision-making process from the outset, well before commitments are made. Proposed investments should be evaluated using tools such as cost/benefit and debt affordability analysis. These analyses should be incorporated into capital plan development and updated on a regular basis.

3. **Coordinate Economic Development Strategies with other Initiatives and Government Entities:** Economic development and capital planning strategies should be integrated into the organization’s master plan, comprehensive plan, and long-term financial plan to ensure consistency with other efforts. It should also include significant collaboration between departments and/or governing boards/commissions within the jurisdiction and between other jurisdictions in the region.
4. **Optimize the Time Element of Capital Planning:** Governments should coordinate the timing of economic development initiatives with related capital infrastructure projects. Whenever possible, the capital plan should cover a period long enough to include the infrastructure necessary to support economic development plans, recognizing that most capital plans span a five to ten-year period.
5. **Recognize the Value of Public Infrastructure as an Economic Development Strategy:** Capital improvements may promote economic development, such as investments in utility and transportation capacity, physical improvements to a downtown, or new cultural and recreational facilities. However, these investments should not be made at the expense of maintaining existing infrastructure and facilities. Furthermore, finance officials should be on-guard against ad-hoc, unplanned development and land acquisition “opportunities” that inevitably emerge, especially when such initiatives supplant important priorities that were identified as part of the normal capital planning process.
6. **Estimate the Impact of Development on Existing Assets and Ongoing Maintenance:** New development will put additional burden on existing assets and will cause those assets to deteriorate faster. Hence, local governments should estimate the impact on these assets as part of a development proposal and build them into their capital planning and on-going maintenance spending. Governments should also consider these costs as part of the cost/benefit analysis of the development proposal.
7. **Estimate Full Lifecycle Costs of New Capital Assets:** This should include not only the initial capital cost but also the annual cost of maintaining new assets throughout their economic lifecycle. Policies that reinforce up-front consideration of lifecycle maintenance costs, and sufficient annual funding of such, have long term fiscal benefits. The impact of operating costs for any new facilities that might be included as part of the initiative should also be considered in the analysis.
8. **Identify Appropriate Opportunities for Developers to Fund Capital Assets:** In some cases, governments may be able to work with private developers to fund or provide public and/or private infrastructure such as roadways, storm water, water or sewer, or other improvements, as part of an economic development project/agreement. Mechanisms should be put in place to monitor and ensure that developer obligations are addressed and consistent with the overall development plan.

## Overview Of Registered Local Government Authorities in Georgia Department of Community Affairs Report:

“As in the rest of the nation, Georgia's local government authorities have been steadily growing since the 1950s. The growth in authorities reflects the increased public demand for specialized services and local government's reliance on alternative methods of service delivery.

Authorities are often better suited to deliver these services since they focus on one specific function, allowing a greater degree of concentrated effort in providing services. Financial considerations are also a very large part of the decision to provide services through an authority.

As new programs are initiated, or new services required, the establishment of authorities may reduce the financial burden on cities and counties. Constitutional debt limitations are also an important reason for the increase in authorities since they are less restricted in their efforts to raise both capital construction and operating expenditure funds.



Local government authorities are separate entities created for a specific public purpose. Local governments create authorities as a means of providing a wide range of services to their citizens and have used them in increasing numbers to deliver services. The 1992 Census of Governments notes that authorities are by far the most rapidly growing type of government.

Realizing the ever-increasing role authorities play in service delivery at the local government level, the General Assembly passed the Local Government Authorities Registration Act O.C.G.A. 36-80-16 during the 1995 legislative session. This act requires local government authorities to register annually with the Department of Community Affairs (DCA) beginning January 1, 1996. The act also specifies that local government authorities may not incur any debt or credit obligations after January 1, 1996, unless they are registered.

Under Georgia Statute, local government authorities can be created in three ways: by general enabling act, local laws, and Constitutional Amendments. There are 11 types of authorities that can be created through a general enabling act:

- Development Authority

- Downtown Development Authority
- Hospital Authority
- Housing Authority
- Joint Development Authority
- Recreation Authority
- Regional Industrial Development Authorities
- Regional Jail Authority
- Regional Solid Waste Management Authority
- Residential Care Facilities for the Elderly Authority
- Resource Recovery Development Authority
- Urban Residential Finance Authority (municipalities over 350,000)

Cities or counties are authorized to create authorities through general enabling legislation by passing an ordinance or resolution. The majority of authorities registered with DCA fall within this category.

Other authorities are formed under local law, to create a single, unique local government authority. Some authorities are created through this means even if there is a general enabling statute available. For example, several development and downtown development authorities were created under local law rather than general enabling statute.

The third possible method of creating a local government authority is through a Constitutional Amendment. These are similar to local laws; however, they must be approved by the voters of the affected jurisdiction and, as such, are included in the Constitution. Authorities can no longer be created by Constitutional Amendment, but there are some existing authorities that were created this way. Most of the constitutionally created authorities are development authorities.

Authorities can be created to serve a single jurisdiction or may be established to provide services to multiple cities or counties. Most of the authorities registered with DCA were created to serve a single jurisdiction. Some authorities, however, are by their nature set up to serve more than one jurisdiction, such as regional solid waste authorities, regional jail authorities, and joint development authorities. Examples of other authorities that serve multiple jurisdictions include airport, hospital, housing, and development authorities.

Local government authorities may also function as either dependent or independent entities. If an authority's finances are included in a local government's audit or financial statements, or if its operating decisions are made by a local government's executive officer or governing board, it is considered to be dependent. All other authorities are classified as independent. Of those authorities registered with the Department, most indicated they were independent.

As mentioned earlier, local government authorities are established to carry out a specific public purpose. These purposes can include economic development, hospital operations, housing, the operation of a water and sewer system, and others. The largest percentage of authorities registered with DCA are development authorities, including downtown development, industrial development, and joint development authorities. The next most common type of authority is housing, followed by hospital and water and sewer.”

DCA provides an annual on-line directory of registered local government authorities: [dashboard](#)

Pursuant to O.C.G.A. § 36-80-16, to remain eligible for receipt of state funds and to incur any debt or credit obligations, Local Government Authorities are required to be compliant with the [Annual Authority Registration and Financial Report \(AARF\)](#).



Cities in DeKalb County, Georgia that have a development authority:

- Decatur - Home to its own development authority focused on economic growth.
- Doraville - Features a development authority to promote business and community development.
- Lithonia - Has a development authority aimed at enhancing local economic conditions.
- Stone Mountain - Operates a development authority to support revitalization efforts.
- Tucker - Established a development authority to foster economic development initiatives.

Cities in DeKalb County, Georgia with a downtown development authority:

- Decatur - Known for its vibrant downtown and active development initiatives.
- Chamblee - Focuses on revitalizing its downtown area through various projects.
- Doraville - Engages in downtown development to enhance community spaces.
- Lithonia - Works on improving its downtown through development efforts.
- Tucker - Established a downtown development authority to promote growth and revitalization.

## GEORGIA: DOWNTOWN DEVELOPMENT AUTHORITIES



In Georgia, Downtown Development Authorities (DDAs) are state-chartered organizations that are created by local governments to revitalize and manage their central business districts. They serve as the primary mechanism for directing economic development within a specific downtown area. The Georgia Department of Community Affairs (DCA) provides guidance and resources for these entities. The central purpose of a DDA in Georgia is to act as the legal and financial vehicle for halting, preventing, and correcting the deterioration of a downtown area. DDAs work to create a more vibrant and economically sound downtown environment.

- **Authorization:** A DDA is created by a city or county government through a local ordinance.
- **Governing board:** The DDA is managed by a board of directors, which is appointed by the local government.
- **District:** The DDA's authority applies to a specific downtown area defined by the creating ordinance.
- **Tax Increment Financing (TIF):** DDAs can use TIF to fund projects. The authority captures the increase in property and sales tax revenue within its district over time. These funds are then reinvested into public infrastructure and other revitalization projects.
- **Other funding:** DDAs can also receive funding from other sources, including local government appropriations, grants, and private donations.
- **Economic development:** DDAs develop and implement plans to attract new businesses and support existing ones, offering programs like facade grants and financial assistance.
- **Infrastructure improvements:** They often manage public projects like streetscape upgrades, landscaping, streetlights, and public gathering spaces.

- Marketing and promotion: They are involved in promoting the downtown district, marketing its businesses, and organizing special events to increase foot traffic and visibility.
- Property revitalization: DDAs identify and work to redevelop vacant or underutilized properties, bringing them back into productive use.

While DDAs are created locally, they operate with authority derived from state law. The Georgia Department of Community Affairs (DCA) provides state-level oversight and assistance. For example, DCA offers resources, guidance, and training to local DDAs. DCA also assists communities in establishing and strengthening their DDA programs.

### How Do Development Authorities and Downtown Development Authorities in Georgia Compare Functionally?

In Georgia, the main difference between a Development Authority (DA) and a Downtown Development Authority (DDA) lies in their geographic focus and specific purpose, though they share similarities in their activation process and some powers.

Feature	Development Authority (DA)	Downtown Development Authority (DDA)
Primary Goal	Broader, citywide economic development and job creation.	Revitalizing and correcting blight specifically within the downtown business district.
Geographic Scope	Operates across the entire city or county jurisdiction.	Focused exclusively on a designated downtown business district.
Power of Eminent Domain	DAs have the authority to use eminent domain to acquire property for development purposes.	DDAs do not have the power of eminent domain.
Focus of Projects	May involve industrial parks, office complexes, or larger-scale economic development projects.	Centers on downtown-specific improvements like streetscapes, historic preservation, and commercial revitalization.
Funding Mechanisms	Can issue revenue bonds and receive grants to fund projects.	Often uses tax increment financing (TIF) and issues revenue bonds, with a focus on capturing growth within the downtown district.

Legal Basis	Created under Georgia's Development Authorities Law (O.C.G.A. § 36-62).	Created under Georgia's Downtown Development Authorities Law (O.C.G.A. § 36-42).
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Shared characteristics

- Activation process: Both a DA and a DDA exist for every city in Georgia but must be "activated" by the local governing body through a formal resolution before they can begin operations.
- Purpose: Both types of authorities are created to promote the general welfare, trade, and commerce of their respective jurisdictions by stimulating economic growth.
- Financial capabilities: Both can issue revenue bonds to finance projects. However, the specific projects each can undertake are dictated by their differing scopes.

**How Do Development Authorities and Downtown Development Authorities Compare on Board Members Composition?**

In Georgia, Downtown Development Authorities (DDAs) have specific board member requirements, while the composition of general Development Authorities (DAs) is determined by local ordinance. The main difference lies in the DDA's mandate for business owner representation and local residency.

Key differences in board composition

Feature	Downtown Development Authority (DDA)	General Development Authority (DA)
Membership requirements	Must consist of seven directors who are resident taxpayers of the city or county.	Set by the local ordinance that establishes the authority.
Business representation	At least four of the seven directors must own or operate a business within the downtown area.	Not required to have specific business representation, though local ordinance can specify it.
Appointing body	The mayor and city council typically appoint members.	The local governing body, such as the city council or county commission, appoints members.
Governing statutes	Governed by the Georgia "Downtown Development Authorities Law" (O.C.G.A. § 36-42-1).	Governed by the Georgia "Development Authorities Law" (O.C.G.A. § 36-62-1).

Activation	Like DAs, DDAs must be activated by a resolution from the local governing body.	Can only begin transacting business after being "activated" by the local governing body.
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**Give Examples of Projects Undertaken by Each Type of Authority:**

In Georgia, a Development Authority (DA) focuses on broader economic development, while a Downtown Development Authority (DDA) is hyper-focused on revitalizing its central business district. Here are examples of projects for each type of authority.

Development Authority (DA) projects

DA projects are large-scale, often involving significant land acquisition and infrastructure to attract major employers. Their efforts are designed to impact the economic landscape of an entire city or county.

- Industrial parks: DAs often acquire and develop large tracts of land, providing the necessary infrastructure, like roads and utilities, to attract manufacturing or logistics companies.
- Business recruitment: They engage in marketing and negotiations to bring major corporations to their area, which creates new jobs and tax revenue.
- Infrastructure development: A DA might fund and oversee the construction of large infrastructure projects, such as access roads to a new business park or improvements to support a new large-scale facility.
- Regional collaboration: Multiple county DAs may collaborate on a joint development authority to combine resources and attract large projects that benefit a wider region.

Downtown Development Authority (DDA) projects

DDA projects are focused specifically on the downtown area. Their goal is to prevent blight and enhance the district's appeal to businesses and residents.

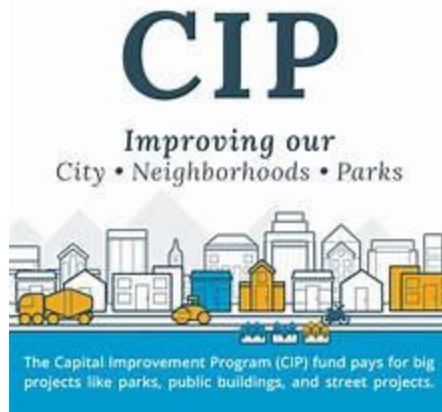
- Streetscape improvements: DDAs improve the look and feel of downtown by installing decorative lighting, street furniture, and planters.
- Public gathering spaces: They create parks, plazas, and outdoor amphitheaters to serve as community hubs and host events.

- Historic preservation: DDAs may assist with the renovation or remodeling of historic buildings in the downtown district to preserve their character and bring them back into commercial use.
- Business facade grants: Many DDAs offer grants or loan programs to encourage downtown businesses to improve their building exteriors and storefronts.
- Promotional events: To increase foot traffic and awareness, DDAs frequently organize and promote events like festivals, farmers' markets, and holiday celebrations.

## COMMUNITY INVESTMENT PLAN (CIP)

The Community Investment Plan is a five-year plan used to coordinate the financing and timing of physical asset replacements and improvements for the City of Pine Lake. A capital improvement is a major improvement of a non-recurring nature to the physical plant of the City. For the purposes of the CIP, a major improvement is a single project or piece of equipment exceeding \$25,000 in cost with a life expectancy of seven or more years.

The acquisition of land, construction of improvements thereon, reconstruction or major alteration of City properties, and request for preliminary studies are capital projects. Examples would be new or remodeled public buildings, new or improved bridges, streets, storm drains and culverts, park land acquisition, etc. Equipment purchases are not normally considered to be capital improvements unless they are equipment for a new or renovated facility or have cost of more than \$25,000.



A comprehensive CIP in a published format similar to the new budget document will be introduced as part of the Fiscal Year 2026 Amended Budget process. It shall achieve the following:

- Improve public facilities and infrastructure throughout Pine Lake in a systematic, structured manner.
- Improve the safety, mobility and the quality of life of the neighbors of Pine Lake.
- Reflect the current economic environment and changing needs.

- Reinforce the City’s financial practices to enhance or maintain credit ratings, thereby minimizing interest costs in financing capital improvements.
- Provide estimates of current and anticipated capital improvement needs through the next five years.

The CIP encompasses a five-year period, scheduling the most important, urgent projects in the earliest years. Once the CIP is finalized, Year 1 of the plan is used as a basis for both the capital portion of the annual operating budget and for any planned grants or other sources of funding. Year 1 of the CIP is often referred to as the “Capital Budget” and is incorporated into the operating budget such as we did with the Fiscal Year 2025 Amended Budget, the recap of which is illustrated in the final pages of this Budget Message.

## **CAPITAL BUDGETS: 2025 AND 2026**

### **SMALL CITIES INTERGOVERNMENTAL CAPITAL OUTLAY FUND (SCICO)**

In 2024, DeKalb County and the City of Pine Lake (along with other small cities in the county) executed an intergovernmental agreement for capital outlay projects located in the cities of Avondale Estates, Lithonia, Pine Lake, and Stone Mountain. The County’s payment of \$2,000,000 to each Municipality shall be used solely to complete projects described in the agreement.

Specific to Pine Lake, the City agreed to undertake the reconstruction and repair of the dam at Pine Lake and capital improvements to the adjacent lake, wetlands and greenspace as well as road, street and bridge projects to improve stormwater collection and management in the unincorporated area of the County and in the Municipality.

Pine Lake may also undertake projects to improve recreational facilities, such as the lake, dam, wetlands, parks and greenspace that are made publicly available for use by all residents of the County and that contribute to tourism and economic development within the County.

The following SCICO Fund project expenditures (P) totaling \$782,760 (as detailed in the [April 2025 Strategic Performance Report](#)) are recommended as modifications to the Fiscal Year 2025 original budget: (1P) Street paving and improvements - \$317,760; (2P) Allgood Road property renovations; (3P) Americans with Disabilities Act program - \$55,000; (4P) Generators - \$50,000; (5P) Holiday lighting - \$50,000; (6P) Wetlands design - \$45,000; (7P) Municipal Separate Storm Sewer System MS4 reporting and land development - \$30,000; (8P) Tennis court rehabilitation - \$30,000; (9P) Monument signage - \$30,000; (10P) Tributary 16 channel improvements - \$25,000; (11P) Street sweeping project - \$25,000; (12P) Green space master plan - \$25,000; and (13P) Pole banners - \$5000.

Prioritized capital projects recommended for the 2026 Proposed Budget are Beach House Renovation - \$90,000; Wetlands Strategy Finalization - \$65,000; Playground Equipment Upgrade - \$35,000 with grant matching funds of \$35,000; Wayfinding Signage - \$50,000; and Greenspace Master Plan Project with costs to be determined.

### SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) I

DeKalb County Special Purpose Local Option Sales Tax will support county-wide improvements that promote a high quality of life for all residents. It is a one-cent sales tax that provides funding exclusively for capital projects – roads, buildings, vehicles and major equipment, and other long-lived improvements. SPLOST I was adopted by voters in a referendum in November 2017 and will run from 2018 until 2024. DeKalb County and the cities adopted an intergovernmental agreement, which created a distribution formula based on the population of each city. Over the six-year period, Pine Lake was projected to receive \$687,704. Funds remaining available to Pine Lake equal approximately \$65,000.

The following SPLOST I Fund project expenditures (P) totaling \$65,000 (as detailed in the [April 2025 Strategic Performance Report](#)) are recommended as modifications to the Fiscal Year 2025 original budget: (1E) Police vehicle - \$45,000; and (2E) Body-worn and vehicle dashboard cameras - \$20,000.

### SPECIAL PURPOSE LOCAL OPTION SALES TAX (SPLOST) II

The Special Purpose Local Option Sales Tax (SPLOST) was enacted by the General Assembly in 1985. The SPLOST was conceived and enacted as a county tax for funding capital projects. It is not a municipal tax. As a county tax, it can only be initiated by the county governing authority.

Pine Lake projects to be funded from the City of Pine Lake's share of the proceeds may include (a) roads, streets, bridges, bicycle paths and sidewalks, improvements of surface-water drainage from roads, streets, bridges and sidewalks, and other stormwater capital outlay projects; (b) recreational facilities including but not limited to parks, lakes, dams, trails, and acquisition of land; (c) public safety facility renovations and equipment; and (d) public works facility renovations.

The following SPLOST II Fund project expenditures (P) totaling \$260,000 (as detailed in the [April 2025 Strategic Performance Report](#)) are recommended as modifications to the Fiscal Year 2025 original budget: (1P) Old City Hall building renovations - \$98,000; (2P) Skid steer - \$55,000; (3P) Roof replacements - \$44,100; (4P) Public Works truck - \$29,000; (5P) Tree canopy management - \$25,000; and (6P) Utility vehicle - \$8,900.

Very truly yours,

***Stanley D Hawthorne***

**City Manager**

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**404.999.4901**



## CITY CLERK'S OFFICE/GENERAL GOVERNMENT

Ned Dagenhard, City Clerk/Assistant to City Manager

Good July, my merry friends. We've broken the tension of Midsummer and celebrated through Juneteenth and July 4<sup>th</sup>. Now, we begin our great harvest. Sweating through the shifting light of our hottest month. And when I look out at my own (very amateur and anyway, anemic) development of Better Boys and Black-Eyed Susans, it seems the former burst and the latter burn. Such is life; see you at the market.



This time of year, the relief of shade is better appreciated—just ask my sizzling-on-the-vine ‘maters. And in Pine Lake, we've got plenty of it, thanks to our treescape. In fact, legend holds that Pine Lake has a lower ambient temperature than the surrounding area, due to its depressive topography and ubiquitous canopy. Pretty cool, eh?

While this brief essay won't present any canopy management plans or fancy statistics, I do hope it adds to the ongoing community conversation around how we assess our trees: monitoring hazards, addressing non-native invasives, and working to replace the proverbial “aging canopy”. Ah, but I am a humble clerk—no arboriculturist, nor policymaker. So for my part, I'd like to give you some candid skinny on how we handle permitting tree removal, and what our process demands.

### *Timber! Whoa-oooh!*

The process for tree removal follows two general routes: removal involving a dead or dying tree (usually a one-off), and removal involving a healthy tree or multiple trees (e.g. preparing a previously undeveloped lot for development).

In the case of the former, we are usually talking about a single dead or dying tree. There are some cases where administrative approval is deemed sufficient per Code Section 22-252 (Definitions—Hazardous Trees):



*“Hazardous Tree – A tree where the tree is at risk for failure because it is dead or structurally defective, and where that failure could result in personal injury or property damage, as determined by the Director of Administrator or his/her designee.”*

These cases involve submission of photographic evidence of either a tree that is clearly dead to “layperson's eyes,” (no observable growth, often accompanied by trunk damage and/or fungus), or a documented threat to life or property.

As a side note, this Ordinance lets us get out of the way of property owners who need to take down an otherwise dangerous tree. Heck, ask any resident on Park Drive about that! By the time you come to City Hall for a permit, that tree is likely on a disaster countdown. That’s why we make it simple: if a tree poses an immediate and documentable risk, you can get your permit retroactively.

### *Qualified Professionals Rule the Day*

It is worth noting that while the Ordinance gives authority to the Director of Administration (now General Government) or their designee for determination of a hazard, the “spirit of the ordinance” speaks to professional, International Society of Arboriculture (ISA)-certified arborists diagnosing the health of trees. Therefore, if I cannot clearly assess the tree as dead and/or risking life/property, our application process triggers a letter from an ISA-certified arborist assessing the tree as requiring removal.



In the case of the latter, the process is elongated. If an applicant wants to remove a healthy tree (or trees) that pose(s) no risk to life or property—whether related to construction or not—they are required to contract with an ISA-certified arborist for development of a Site Tree Conservation Plan (STCP), also known as a “replacement plan,” and outlined in Code Section 22-256 (which is quite lengthy, so I recommend simply locating it within the City’s Municode Library, found on the City website under Ordinances > Municode).

Their arborist must calculate the canopy coverage of the lot, and discern whether removal of that (or those) tree(s) will fall beneath the calculated thresholds listed in our Tree Conservation Ordinance. If it does, they must present the City with a plan set that shows the planting of a similar species that—upon maturity—will bring the canopy calculation back up to or above the defined threshold.

This process requires consultation with our preferred vendor for arboriculture, *Alex Phillips of Canopy Consultants*. It also requires payment of a \$250 review fee, which supplements Alex’s fee billed to the City. We do not retain Alex; similar to our Zoning consultant, he bills us hourly.

Here’s a look at those thresholds, found in Code Section 22, Exhibit A:

EXHIBIT “A”

Table 1. Canopy Requirements Per Land Use

Land Use	Canopy Requirement (% of total lot area or subdivision area)
Residential	30
Non Residential Other	40

Table 2. Canopy and Cost Assignment

Tree Size	Canopy (sq.ft)	Canopy Credits	Dimensions (approx.)	Cost @ \$375/credit	Trees per acre @ 50% Canopy	Minimum size at planting
Small	250	1	16 X 16	\$375.00	87	1.5”
Medium	500	2	22.5 X 22.5	\$750.00	43.6	2 to 2.5”
Large	1000	4	31.5 X 31.5	\$1500.00	21.7	2 to 2.5”

*“Speak for the Trees”*

This Tree Conservation Ordinance is our magical staff (because swords are edged, and trees probably don’t like that) against indiscriminate removal of healthy trees. Our City Ordinance contains a narrative, if you read it that way. It tells us a story about the values of Pine Lake. When the foreparents of this precious community looked up at these life-giving sages of wisdom, they made the decision to protect them via the law. That is something to be seriously proud of, and to build upon.

I’ll leave you with a plug to the main man Dave Long: Dave will be presenting on invasive plants and forest restoration in Pine Lake at the Beach House (4580 Lakeshore Drive) on Thursday, July 30<sup>th</sup> at 6:00PM. If you’d like to spend time with a field expert, that is as good a chance as any! Cheers.



## FINANCE

Stephen Mayer, Finance Director

### **Tax Anticipation Note Finalized**

All documents related to the Tax Anticipation Note (TAN) have been executed and the city's first drawdown of funds has been received. The TAN was a necessity for Pine Lake this year to ensure cash was available for ongoing obligations. Most of Pine Lake's revenue is from property taxes and collected in September through December.

This causes cash deficits (payments are greater than collections) for the months of January through August. The agreement with Renasant was for \$450,000 at 4.9% with principal and interest due on December 31, 2026. It's a line of credit, so we only draw down funds as we need it. This helps save on interest costs. What a TAN is and the city's need for one in 2026 was discussed in the May Strategic Performance Report and during the May 12 Work Session.



### **Millage Rate Set**

City Council made a tough decision to increase the millage rate from 19.400 mills to 23.825 at the June 30 Regular Meeting. That's a 19.38% tax increase or an increase of \$464.16 for a property with a fair market value of \$300,000. Council made this decision knowing that homestead property owners would not be paying the full amount of this increase. The Governor and General Assembly approved a Homeowner Tax Relief Grant (HTRG), which will be an additional \$18,000 exemption. That's \$428.85 in tax savings, which will appear on the tax bill as a credit. The net increase after the HTRG for a property with \$300,000 fair market value is \$35.31 or 1.53%! That means the State is paying most of the 19.38% increase in taxes through the HTRG. All millage rate documents have been submitted to the DeKalb County Tax Commissioner. Tax bills are typically due in two installments. One in September and one in November.



### **Banking and Investment Changes**

Council authorized staff to change banking institutions from Truist to Renasant and to explore investment account options with Georgia Fund 1. Conversations with Renasant bank for deposit and money market accounts have started. Once we have an idea of what accounts will be held at Renasant, staff will open accounts at Georgia Fund 1. The City is moving to a new banking

institution in the hopes of developing a better partnership than what exists at Truist currently. Truist refused to offer a TAN to Pine Lake because we were too small. They turned us down in a time of need, which is not the kind of bank we want to be in business with. We're also aiming to earn better interest rates on our idle cash. It's wasteful not to do so, and Truist has allowed this for years. More updates on these changes in the coming weeks as more information becomes available.



### What's Next?

With the millage rate set, and Council's request for finance policy development, we'll now be shifting our focus away from property taxes, the tax anticipation note, and stormwater fees. Finance needs to get back to focusing on starting and completing the 2025 financial audit. The consequences of being behind is significant. Council and staff's desire (and need) is to monitor the financial condition of the city on a monthly, quarterly, and annual basis. It's a challenge to do so when amounts from prior years aren't finalized yet. The information used to monitor feels incomplete. We don't have a known starting Fund Balance to monitor changes, and we can't compare performance in revenue and expenditure accounts from one year to the next until those amounts are known. We have filed an extension with the State for the 2025 audit, which gives us a new due date of December 31, 2026. This allows us to remain compliant with State law; however, the goal remains to finish much sooner. I'd like to be done with the audit in September or October given where we are today and with the hopes of having more dedicated time to this task.



Council has requested some financial reporting requirements and Finance has encouraged policies to help drive those requirements. I think it's wise to be thinking on a set of financial policies that help guide Council and staff on sound financial management decisions. Policies are not something created overnight and should be tailored to the specific needs of that city. However, I think the start of this process is okay, and we should all keep in mind a realistic timeline for the completion of this task. Once a policy is in place, city staff must comply with

those requirements, and the last thing we want to do is implement a policy that we cannot realistically comply with. The main point of Council, as I understand it, is regular financial reporting to help with their oversight of the city's finances. This is a reasonable request and a must for them to do their job with confidence. I think we can meet Council's needs on financial reporting without having to rush policy development and implementation. The current plan is to provide an outline of this policy development at the July Work Session and is being headed up by the City Manager. Finance is looking forward to further discussions and progression on the development of regular financial reporting packages.

## PUBLIC SAFETY

### Sarai Y'Hudah-Green, Police Chief

#### *June 2026 At A Glance*

- 68 Calls for Service
- Security Enhancement Projects-Pending
- Community Service Program Active
- Beach Monitors Deployed Swim season

#### *Community Policing and Public Safety Highlights*

June marked the beginning of Pine Lake's 2026 swim season and brought an increase in visitors to our parks and lakefront. Despite the higher activity levels, no major public safety incidents were reported, which reflect continued success of proactive patrol operations and community engagement efforts.

One ongoing challenge has been managing public access during temporary swimming restrictions resulting from elevated E. coli levels. Department personnel worked closely to educate visitors, maintaining compliance with posted advisories. We appreciate the cooperation and support shown by many residents in helping protect this valuable community resource.



#### *Code Compliance*

Code Compliance activities remained steady throughout June with eight (8) active pending cases.<sup>5</sup>

Current enforcement efforts continue to focus on property maintenance and quality-of-life concerns, with particular attention given to several multi-family residential properties requiring corrective action. The Department remains committed to working cooperatively with property owners while promoting voluntary compliance whenever possible.

Unofficial warning notices will continue to be utilized as an educational tool before formal enforcement action when appropriate.

#### *Community Service*

The Department is pleased to welcome two additional Community Service volunteers, whose efforts have provided valuable support to the City's Public Works operations.

With maintain public spaces through landscaping, shoreline maintenance, litter removal, and beautification throughout Pine Lake's parks, municipal buildings, and lakefront areas.

*Chief's Remarks*

As Pine Lake enters the height of its summer season, the Police Department remains committed to visible policing, proactive community engagement, and collaborative problem-solving.

As Pine Lake enters the height of its summer season, the Police Department remains committed to visible policing, proactive community engagement, and collaborative problem-solving. We will continue to promote public safety, support code compliance, and serve our community with professionalism, transparency, and a steadfast commitment to preserving the unique character of Pine Lake.



STRATEGIC PERFORMANCE REPORT: JULY 2026

Address	Location Name	Response Date	Response Time	Complete Time	Problem
4615 ROCKBRIDGE RD	FAMILY DOLLAR	2026-06-02	08:01:41	08:04:31	TRAFFIC STOP
4XX SPRING DR		2026-06-02	08:36:52	08:53:32	THEFT
4615 ROCKBRIDGE RD	FAMILY DOLLAR	2026-06-02	20:27:19	21:29:19	MISSING PERSON
4680 RIDGE DR	AFFINITY APTS	2026-06-02	23:23:39	09:57:06	DOMESTIC-ASSAULT
4634 ROCKBRIDGE RD	SILVER BAR AND GRILL	2026-06-03	06:02:51	06:46:46	BURG COMM PAST
4673 RIDGE DR, BLDG XX	UNKN NAME OF APTS	2026-06-03	17:30:14	21:44:26	FRAUD PAST
4XX CLUB HOUSE DR		2026-06-03	21:27:54	21:51:26	MISC SERVICE REQ
LAKESHORE DR / CLUB HOUSE DR		2026-06-03	21:50:52	00:14:15	SUSP PERSON
XXX HEMLOCK DR		2026-06-04	03:25:39	04:05:22	ALARM PERSONAL PANIC
XXX CLUB HOUSE DR		2026-06-04	09:59:51	10:13:43	MISC SERVICE REQ
459 PINE DR		2026-06-04	12:16:14	15:20:14	SPECIAL DETAIL
XXX MAGNOLIA DR		2026-06-06	07:03:02	07:59:13	NOISE COMPL OTHER
XXXX DOGWOOD RD		2026-06-06	07:32:08	08:14:10	NOISE COMPL OTHER
4615 ROCKBRIDGE RD	FAMILY DOLLAR	2026-06-07	18:33:09	20:22:26	DOM VERB JUST OCCD
XXXX DAHLIA DR		2026-06-07	21:04:29	00:28:47	DOM PHYS FAM IN PROG
ROCKBRIDGE RD / ALLGOOD RD		2026-06-08	18:36:26	18:50:45	VEHICLE ACCIDENT
DOGWOOD RD / PINE DR		2026-06-09	18:59:00	19:15:28	TRAFFIC STOP
4615 ROCKBRIDGE RD	FAMILY DOLLAR #10681	2026-06-10	05:34:05	06:13:31	POAP
DOGWOOD RD / CLUB HOUSE DR		2026-06-10	08:08:58	08:34:12	DISTURB PAST
XXXX ORCHID DR		2026-06-10	11:41:37	12:33:00	DOM VERB DISTURB IN PROG
ROCKBRIDGE RD / ALLGOOD RD		2026-06-10	20:25:57	20:34:02	TRAFFIC STOP
CLUB HOUSE DR / DOGWOOD RD		2026-06-10	20:56:30	21:18:38	TRAFFIC STOP
XXX CLUB HOUSE DR		2026-06-11	09:27:48	09:44:34	MISC SERVICE REQ
425 ALLGOOD RD		2026-06-11	18:40:30	18:44:56	TRAFFIC STOP
LAKESHORE DR / CLUB HOUSE DR		2026-06-11	21:28:34	21:45:59	ASSIST MOTORIST
4615 ROCKBRIDGE RD	FAMILY DOLLAR #10681	2026-06-11	22:23:29	23:58:51	ALARM
XXX CLUB HOUSE DR		2026-06-12	11:11:40	11:26:40	MISC SERVICE REQ
ROCKBRIDGE RD / ALLGOOD RD		2026-06-12	15:44:52	15:50:30	TRAFFIC STOP
4615 ROCKBRIDGE RD	FAMILY DOLLAR	2026-06-12	19:51:13	20:08:08	ILLEGAL PARKING
LAKESHORE DR / CLUB HOUSE DR	PINE LAKE BEACH	2026-06-14	02:02:15	03:11:28	BEH HEALTH HX HARM EMS
SPRING DR / ROCKBRIDGE RD		2026-06-14	09:01:47	09:07:53	TRAFFIC STOP
SPRUCE DR / PARK DR		2026-06-14	11:18:42	11:23:03	TRAFFIC STOP
LAKESHORE DR / MAGNOLIA DR		2026-06-14	11:29:47	11:40:56	TRAFFIC STOP
XXX OLIVE RD		2026-06-15	21:09:41	21:44:39	MISC SERVICE REQ
LAKESHORE DR / SPRING DR		2026-06-15	21:12:34	21:26:37	SUSP VEHICLE
4672 RIDGE DR	AFFINITY/PINE LAKE APTS	2026-06-16	00:38:00	01:28:19	DISTURB VERB IN PROG
4615 ROCKBRIDGE RD	FAMILY DOLLAR	2026-06-16	02:57:32	03:40:57	POAP
XXX LAUREL RD		2026-06-16	12:08:19	12:18:39	ALARM
ROCKBRIDGE RD / SPRING DR		2026-06-16	18:01:31	18:09:54	TRAFFIC STOP
LAKESHORE DR / PARK DR		2026-06-16	18:59:12	19:32:55	SUSP PERSON-VEH1
4615 ROCKBRIDGE RD		2026-06-17	08:32:22	08:44:05	TRAFFIC STOP
459 PINE DR	PINE LAKE POLICE DEPT	2026-06-18	12:37:42	01:11:22	SPECIAL DETAIL
459 PINE DR	PINE LAKE POLICE DEPT	2026-06-18	16:19:18	21:46:46	WANTED PERS LOC
4615 ROCKBRIDGE RD	FAMILY DOLLAR	2026-06-18	17:32:35	19:01:15	SUSP VEHICLE
4615 ROCKBRIDGE RD	FAMILY DOLLAR	2026-06-19	04:37:47	05:11:10	POAP
4567 ROCKBRIDGE RD	US POSTAL PINE LAKE	2026-06-19	11:01:39	11:18:57	ALARM COMM
XXXX DOGWOOD RD		2026-06-19	12:26:25	12:36:48	MISC SERVICE REQ
LAKESHORE DR / MAGNOLIA DR		2026-06-19	12:42:46	14:54:11	TRAFFIC STOP
4672 RIDGE DR, APT XX		2026-06-20	11:58:01	12:28:40	CUSTODY ISSUE
XXX OLIVE RD		2026-06-20	17:08:52	17:27:42	STALKING JUST OCCD
XXXX RIDGE DR		2026-06-21	03:44:59	04:37:52	LOUD PARTY/NOISE
459 PINE DR	PINE LAKE POLICE DEPT	2026-06-22	14:57:00	15:52:59	WANTED PERS LOC
4615 ROCKBRIDGE RD	FAMILY DOLLAR	2026-06-23	08:00:13	08:03:42	TRAFFIC STOP
XXX IRIS RD		2026-06-23	12:21:36	12:23:15	TRAFFIC STOP
ROCKBRIDGE RD / ALLGOOD RD		2026-06-24	15:34:52	15:50:18	TRAFFIC STOP
4567 ROCKBRIDGE RD	US POSTAL PINE LAKE	2026-06-24	19:45:24	20:14:10	PERSON DOWN
4615 ROCKBRIDGE RD	FAMILY DOLLAR	2026-06-25	05:45:53	05:58:54	POAP
XXXX ORCHID DR		2026-06-25	14:44:24	16:38:41	PROP DAMAGE
4658 DAHLIA DR		2026-06-25	18:32:42	21:22:17	SUSP PERSON
4615 ROCKBRIDGE RD	FAMILY DOLLAR	2026-06-25	20:44:10	21:00:38	SUSP PERSON-VEH1
509 SPRING DR		2026-06-27	23:46:57	00:45:34	BEH HEALTH HX VIOL EMS
4589 ORCHID DR., BLDG XX		2026-06-28	17:57:43	18:34:21	PUBLIC/SERV/WELFARE/CHECK U
LAKESHORE DR / PINE DR		2026-06-29	02:28:03	03:56:55	DISTURB LOUD PARTY
455 HEMLOCK DR, APT 455, BLDG XX		2026-06-29	08:58:13	12:48:53	DOMESTIC
XXX CLUB HOUSE DRIVE	PINE LAKE POLICE DEPT	2026-06-29	18:47:51	19:20:37	FRAUD PD
XXX CLUB HOUSE DRIVE	PINE LAKE POLICE DEPT	2026-06-30	12:53:44	22:54:58	MISC SERVICE REQ
XXX CLUB HOUSE DRIVE	PINE LAKE POLICE DEPT	2026-06-30	12:53:44	22:54:58	MISC SERVICE REQ
ALLGOOD RD / ROCKBRIDGE RD	RCB	2026-06-30	13:51:17	15:09:42	DISTURB CIVIL MATTER