STRATEGIC PERFORMANCE REPORT

OCTOBER 2026



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

I am pleased to share with you the eighteenth 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.

This edition will be the final monthly report of my tenure. November and December reports will be pre-empted with the comprehensive annual reporting of the budget and audit, respectively projected for November and December. As discussed over the past several months, the review and adoption of guiding policies for the long-term fiscal health of Pine Lake will be pre-eminent in the 2027 budgeting process. In the July 2026 Strategic Performance Report, fifteen financial policy categories were presented as basic recommendations from the Government Finance Officers Association (GFOA) that all governments should consider adopting. While adoption of the full fifteen recommendations would be an overreach for this year, progress on some is fundamental to our long-term sustainability goal.

Let's get started!

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.



RESERVE POLICY DRAFT

Why a Reserve Policy Is Important

A reserve provides protection from risk. The City of Pine Lake faces risks like revenue shortfalls during recessions and losses from extreme events, like hurricane storm damages, flooding events, contagious disease epidemic, etc. Reserves help make sure that the City of Pine Lake can respond quickly and decisively to extreme events. Reserves also support vital public services during revenue declines. A reserve policy describes how much we will try to retain in our reserve. It also describes acceptable uses of reserves.

The Size of City of Pine Lake's Reserve

The City of Pine Lake will try to hold the following amounts in reserves. The amount of money held in reserve is stated as a percent of revenues; this is so that Pine Lake's reserve stays consistent with the size of the budget over time.

- At a minimum, the reserve will be equal to at least 20 percent of revenues.
- The maximum size of the reserves is 50 percent of revenues.

The City of Pine Lake's Finance Department will periodically conduct long-range forecasting to decide if the organization is likely to stay within its range of reserves.

If the minimum reserve is not kept during the forecast period, the City of Pine Lake will develop a plan to bring the reserve to the desired amount. This plan will be offered to City Council for consideration.

If the maximum reserve is exceeded during the forecast period, the City of Pine Lake may spend the excess reserves. Reserves should be treated as a one-time revenue.

Acceptable Uses of Reserves

Reserves are meant to address unexpected, nonrecurring costs. Reserves should not be used for recurring annual operating costs. An exception is poor economic conditions or events that disrupt Pine Lake's revenues. In such cases, reserves may be used to provide short-term relief so that the organization [name of your government] can restructure its operations in an orderly manner.

Authority to Use Reserves

The City Council may authorize the use of reserves for purposes consistent with this policy.

Replenishment of Reserves

If the City of Pine Lake uses its reserves and those reserves are below the allowed minimum, then the City Manager will propose a plan for the replacement of the reserves. The City Council will review and approve the plan. The City of Pine Lake will try to replace the reserves within the minimum amount of time that is practical.



DEBT POLICY DRAFT

Why a Debt Policy Is Important

Debt is a powerful tool to help the City of Pine Lake provide our community with the infrastructure it needs to thrive. With power comes responsibility. This policy forms the guidelines to make sure the City of Pine Lake uses debt responsibly.

When Debt Could Be Issued

Debt is one option that the City of Pine Lake has to pay for a capital asset. Below are the conditions when debt would be a better choice for the City of Pine Lake.

Low interest rates. Low interest rates mean a lower total cost of borrowing.

Soft construction market. The community can benefit if the City of Pine Lake uses debt to build more assets while construction costs are low.

The asset has a long, useful life. Assets that last a long time will benefit residents and taxpayers far into the future. It is fair for these future taxpayers and residents to help pay the cost of the asset by paying for some of the debt.

The City of Pine Lake's forecasts show that debt is affordable. Debt adds a long-term cost to the budget.

Use of debt is consistent with legal and other limits. Other levels of government and this policy describe limits that the City of Pine Lake must observe.

When Debt Shouldn't Be Issued

There are many cases where debt is not the right financing tool. Below are important cases where debt should not be used:

Paying for ongoing public services. Ongoing public services benefit today's residents and taxpayers, but debt will be paid by tomorrow's residents and taxpayers.

Life of the debt is longer than the life of the capital asset it funds. If the debt lasts for longer than the capital asset, then future taxpayers and residents will pay for an asset that they do not benefit from.

Cost of issuing debt is too high. The City of Pine Lake has to pay certain costs and fees to issue debt. These costs may outweigh the benefits that debt provides, especially for small capital projects.

Allowable Debt Instruments

The debt instruments that the City of Pine Lake is allowed to use are governed by the State of Georgia through state statutes and oversight by the Office of the State Treasurer.

General Debt Limitations

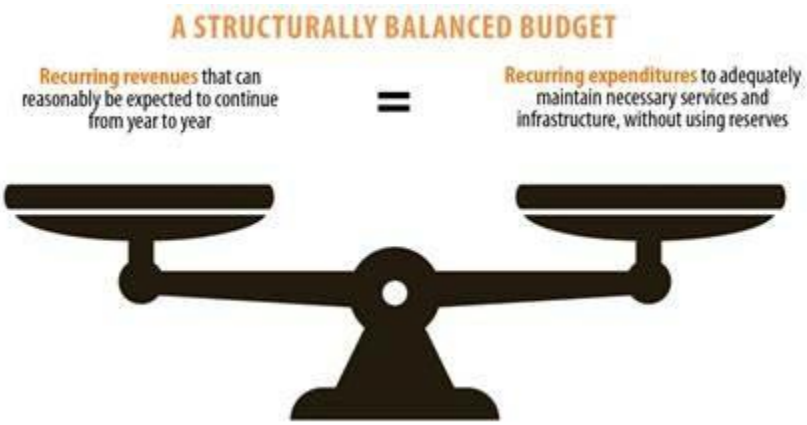
There is a limit on the amount of debt that is affordable for the City of Pine Lake.

Annual debt service as a percent of general expenditures measures the resources that debt uses in the annual budget. If this measure gets too high, the City of Pine Lake could have trouble providing regular services to its stakeholders. The City of Pine Lake will limit annual debt service as a percent of general expenditures to no more than 15%. *[This figure is based on a broad benchmark study by a rating agency.]*

Maturity Guidelines

Foremost, the term of any debt issued should not exceed the useful life the asset is funding.

The average weighted bond maturities of all debt should be 10 years or less.



STRUCTURALLY BALANCED BUDGET POLICY DRAFT

Why a Structurally Balanced Budget Policy Is Important

The City of Pine Lake is required by law to have a "balanced budget." However, the law does not distinguish between a budget that is balanced using short-term fixes and a budget that is structurally balanced for the long term. By defining our own balanced budget policy, the City of Pine Lake is ensuring that we maintain a strong financial foundation for our community for years to come.

Adopting a Structurally Balanced Budget

The City of Pine Lake will adopt a structurally balanced budget. A structural balanced budget has two important qualities.

First, ongoing expenses should be covered by ongoing revenues. Ongoing revenues are revenues that can be expected to continue year to year. Property taxes are an example of recurring revenue. Ongoing expenses also can be expected to continue year by year. Staff salaries for a program or service that the government expects to offer year to year is an example of a recurring expense.

The second quality of a structurally balanced budget is that one-time or short-term revenues are used to fund one-time or short-term expenses. An example of this is a portion of excess reserves or a grant with a term limit. An example of a short-term expense could be a one-time major repair of operating equipment or contractors hired to provide the service that the grant funds.



PINE LAKE GEORGIA
Arts' Natural Habitat

INVESTMENTS POLICY DRAFT

The objective of this Investment and Cash Management Policy is to maximize interest earnings, within an environment that strongly emphasizes legal compliance and safety, while providing cash flow liquidity to meet the City's financial obligations.

Scope

This policy applies to all cash and investments which are the responsibility of and under the management of the City.

Standards of Care

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions in which they conduct business.

Authority to manage the investment program is granted to the City's Finance Director, referred to as the "investment officer" in this policy. Responsibility for the operation of the investment program is hereby delegated to the investment officer, who shall act in accordance with the established written procedures and internal controls for the operation of the investment program consistent with this investment policy. No person may engage in an investment transaction except

as provided under the terms of this policy and the procedures established by the investment officer. The investment officer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

Legal Investment Instruments

The City shall only invest in such investment instruments permitted by State of Georgia law for local governments, which include certificates of deposit, repurchase agreements, direct and agency obligations of the United States, obligations of the State of Georgia, pooled investment programs of the State of Georgia, and no-load mutual funds of direct obligations of the United States. The City shall also require collateralization of applicable investment instruments as may be required by State of Georgia law.

Safety

Investments shall be made with prudence, judgment and care, not for speculation, but for investment considering the primary objective of safety as well as the secondary objective of obtaining competitive market rates of return. Specifically, the City shall seek to maximize safety through the following strategies:

- All applicable City investments (such as certificates of deposit and repurchase agreements) will require collateralization in accordance with State of Georgia laws then in effect.

- Market/Interest rate risk shall be minimized by structuring the investment portfolio so that securities mature to meet ongoing cash requirements (avoiding the need to sell securities prior to maturity) and by investing operating funds primarily in shorter-term securities, money market funds, or similar investment pools. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase. Reserve funds and other funds with longer-term investment horizons may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds.

- Undue credit risk shall be avoided by prequalifying the financial institutions, advisors, and broker/dealers with which the City will do business. All financial institutions and broker /dealers for investment transactions must confirm they are legally able to serve in such capacity and provide a letter certifying that the entity has read the investment policy and agrees to abide by it. Upon request, banks shall provide their most recent “Consolidated Report of Condition” or other evidence of financial condition.

- The City shall seek competitive investment rates within its safety criteria. The City shall strive to include local financial institutions to bid on and compete for City investments due to the importance of the financial institutions to the local economy. Selection of financial

institution(s) for City investments will ultimately be based upon economics, merit, and in accordance with investment policy objectives.

- The market value of the portfolio shall be monitored at least monthly and a statement of the market value of the portfolio shall be provided to the City at least monthly.

Liquidity

Provisions shall be made for adequate liquidity of investments so that the City can efficiently meet, without financial penalty, disbursement and cash flow needs, including emergency needs. It is recognized that the State of Georgia Local Government Investment Pool is structured to provide one-day liquidity on deposits and pays competitive market rates.

Pooled Cash Management

Except for cash in certain restricted and specialized funds, the City will consolidate cash balances from all funds to maximize investment earnings. Investment earnings derived from any pooled cash investments shall be distributed to individual funds based upon each fund's amount of participation.

Investment Reporting

The investment officer shall prepare, at least semi-annually, a report of cash and investments which will be distributed to the City Council and City Manager. The report will be prepared in a manner which will allow the City to ascertain whether investment activities during the reporting period have conformed to this investment policy. This report shall include: the individual securities and accounts held at the end of the reporting period with maturity dates; realized and unrealized gains or losses resulting from appreciation or depreciation by listing the cost and market value of securities and accounts; percentage of the total portfolio which each type of investment represents.



GRANTS POLICY DRAFT

Grants are an attractive form of funding for governments and frequently come with special requirements that the recipient must follow. Such requirements can apply to the general operations of the grant, specific compliance rules, monitoring of other parties that may receive resources from the grants, specific time frame, and specialized reporting requirements. There are typically negative consequences for failing to meet grant requirements and in addition, grants may, either as a condition of the grant itself or politically, commit a government to financially maintaining a program or asset after the expiration of the grant.

Strategic Alignment

Consideration should assess the extent to which a grant is consistent with the government's mission, strategic priorities, and/or adopted plans as opposed to simply constituting additional funding for a department or agency of the government. Accepting a grant that is not consistent with the overall strategic direction of the government creates the risk that the government will spend its own funds to support a grant inconsistent with overall strategic direction.

Funding Analysis

Along with a review of strategic alignment, grant assessment should require a multi-year cost/benefit analysis prior to application or acceptance. The analysis should include matching funds (and whether or not they will need to be set aside) and any other direct costs associated with a grant, the extent to which overhead costs will be covered, in-kind contributions, audit and close-out costs, and potential costs that might need to be incurred by the government beyond the grant

period. The analysis should also explore whether or not a grant requires that general revenues or a line of credit or grant anticipation notes be used to cover the gap between cash being expended and reimbursement is received by the government.

Administrative and Operational Support

The sponsoring Department's representative designated as coordinator for a particular granting source should have a detailed understanding of grant terms and conditions and specify how the grant will be monitored. Procedures should be established related to the development of a project plan that would include how new programs or activities funded by the grant would be implemented and who would be responsible for implementation.

Grants Identification, Application, and Award

A department or agency seeking a grant must provide advance notice to the City Manager and Finance Director so that the effects on the government, for example, budget, cash flow, procurement requirements, financial reporting, or compliance requirements can be reviewed and understood beforehand. Legislative approval by the City Council is required prior to grant application submissions, where practical, and/or prior to acceptance of fund award or distribution.

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

Policymaking, and Media Production Permitting (Continued)

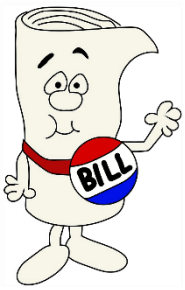
Good October, gentle reader. A relieving month for us Southerners; usher of the invigorating autumn. Summer ends so oppressively, don't it?



When last we engaged, the topic was media production. Films. Flicks. Talkies, if you will. Specifically, how the City goes about permitting studios to film within its limits, and inviting discussion on how those permitting standards and fees can better align with support expended by City staff.

A lot has happened since then—your friendly City Clerk has been spending a lot of time with fellow staff, neighboring cities, and Pine Lake City Council unwinding this ball of yarn. So, the purpose of this here Strategic Performance Report (SPR) section is to move the ball further down the field. Let's take that research and put it to use, and maybe even shape something that looks like a policy update.

First, a quick side quest in the vein of your favorite Schoolhouse Rock anthem, "I'm Just a Bill." What needs to happen to update a permitting process and its associated fees? Let's go broader—how do we make policy?



Step 1, Define the *need*

- We all have lots of ideas and too little time, and staff in Pine Lake is spread so thin you could hang a suncatcher on us and cast a rainbow. Define the need first, and build your policy from there!

Step 2, Identify the knowledge deficit

- What don't you know? And be honest. A half-baked policy is nonfunctional, overly burdensome, costly, or all three.

Step 3, Find your sponsor, and your expert

- Your sponsor keeps the ball in the air and creates a timeline. Your expert has the knowledge base (or access) necessary to build your policy.
- Maybe they're the same person, maybe not. Maybe they're on staff, maybe not. In a tiny City like Pine Lake, the more complex the need—zoning ordinance overhaul, annexation—the more likely you'll need to bring in a consultant as your "expert." Adding some complexity to your existing media production ordinance? Your City Attorney and City Clerk can handle that one.

Step 4, Put your information together in a presentable format for discussion. (YOU ARE HERE)

- *Now* you're starting to build. You have your information, defined roles, you're probably even considering implementation (see: Step 6). Put this information forward, and watch the legislature do its job.

Step 5, Draft and adopt the necessary legislation

- Nearly all policy changes—especially those involving *money*—have a legislative companion. It could be an ordinance (change in law) or a resolution (expression of the will of the body), but there's gotta an executable document involved. This is what gives teeth to your change, and mandates staff implementation.

Step 6, Implement the policy update

- Now, if staff have done their job, they've likely already developed a roadmap for implementation. This is what can often derail a policy early on—staff advise City Council that implementation will prove infeasible due to resource limitations (funding, staff bandwidth) or because the new policy is otherwise unenforceable.

Okay, that was a fun little breakdown. And for the record, I'm sure other professionals in the world of municipal government would recharacterize some of that. Everyone has their own orientation on the process. No song written for this (yet).



So why the breakdown of policymaking? Because I will take any and every opportunity to guide you, dear reader, in our little ferryboat across the river of government malaise to the shores of resolution. But also, it helps provide some context as to why we're not just cranking the permit fee up by a couple hundred bucks to make up for administrative time. If we do this right, we land on a sophisticated process that makes sense. No shortcuts 'round here, partner.

So back to media production permitting. Let's start with looping back to the application as it stands. Right now, we charge $100 for "low impact" productions, and $250 for "high impact" productions, and then tack on $100 per day of activities.



Right now, if a studio wants to close down a road, they consult with our Chief of Police and develop a road closure plan; Chief Green identifies alternative egress for emergencies. If a studio wants additional security, they pay the $45/hour event security rate for each Pine Lake Police Officer. What the City Clerk's Office is interested in is taking what we're already doing, and lining it up with neighboring fee schedules.

Street closure? We charge nothing. Stone Mountain charges $500 per street, per day. Clarkston charges a thousand. If we're asking our Public Safety Department to develop a map for ingress and egress (fancy talk for arriving and leaving)—not to mention asking our residents to bend their life around a film production—it seems appropriate that the City and its residents see a revenue benefit.

How about Pine Lake staff working with the DeKalb County Fire Marshal's Office to ensure all those tents at the studio's "basecamp" aren't presenting a hazard? Right now, we charge nothing. Unincorporated DeKalb County is charging $100 per review. They charge us zero. Seems appropriate to me that that same $100 aligns with the administrative cost of facilitating that review.

What about a sanitation bond to ensure productions follow that old adage, "take only pictures, leave only footprints?" Great idea, Lithonia. And $500 seems like a fair number to me.



And those are just the fees we're looking at; there's still some "application aspects" we can update. We can mandate that applicants provide proof of a parking plan. We can outline a strategy for notification to residents.

This is why policymaking is so much fun. It involves some bore/snore, sure. Not for me, of course. But it's also hosted in this exciting arena, and here is where I leave you. Should you read this before October 13th, I recommend that you attend that evening's Work Session. We get to take this information, input from our legal advisor, thoughts and musings from our elected officials, and inch toward progress. Down with Step 4, says I! Let us avail the majesty of Steps 5 and 6, says I! Let us charge filming studios a series of reasonable but operationally supportive fees, says I!

FINANCE

Stephen Mayer and Michelle Uran, Finance Associates

September activity | October 7 status update | Upcoming milestones

Prepared by: Michelle Uran | Finance consulting coordination with Stephen Mayer



Fiscal Year 2027 (FY 2027) Budget Development and Calendar

Finance initiated development of the FY2027 budget process and prepared a draft Budget Development Letter identifying information requested from departments, including operating, capital, personnel and training needs. Preparation and validation of historical revenue and expenditure information and department-specific budget worksheets were identified as necessary inputs. At the September 23 Finance touch-base, the participants discussed finalization of the calendar and letter, historical budget-to-actual information for department heads, and the anticipated Council work session.

At the October 7 Finance Update meeting, the October 13 work session was confirmed for the discussion of the Budget Calendar. Discussions included 2024, 2025 and 2026 financial information, personnel services, departmental operating requests, capital requests, and supporting worksheets. Finance continues coordinating the development of the FY2027 Proposed Budget, including historical financial analysis, departmental budget requests, personnel projections, and operating and capital expenditure requirements.

Pursuant to the City's Charter, the City Manager is required to present the proposed annual budget to the City Council no later than November 15. A separate City Council budget work session has been proposed for November 10 to facilitate review and discussion of the proposed FY2027 budget.

Finance is coordinating with Ned to obtain an updated budget development calendar for presentation at the October 13 City Council meeting. The revised calendar will establish key milestones and facilitate coordination of departmental submissions, financial analysis, management review, and Council consideration while maintaining compliance with the Charter's November 15 presentation requirement. The notes also reference a November 15 date in the budget calendar and a separate proposed November 10 all-day Council session; scheduling and

final calendar decisions remain subject to City confirmation. The October 27 budget-document item was noted as canceled at the City Manager's direction.

These activities reflect successive stages of budget preparation: defining expectations, assembling underlying financial data, coordinating departmental input, and scheduling Council review. Preparation remains dependent on the availability and validation of source information and timely departmental participation.



Purchasing, Purchase Orders, and Financial Controls

Finance conducted a collaborative purchasing and purchase-order review on August 31, 2026. The working draft documented attention to departmental responsibilities, Finance verification, approval workflow and purchase-order issuance. The resulting standardized approach is intended to improve consistency, supporting documentation and internal controls; the written workflow and implementation materials remain to be finalized.

The September 23 touch-base also included banking and check-control considerations, including Renaissance/Renasant banking arrangements, signing authority, dual-signature questions and check-endorsement practices. These matters require a coordinated decision on bank access, authority and procedural documentation before a final operating process can be represented as implemented.

American Rescue Plan (ARP) / Coronavirus Local Fiscal Recovery Fund (CLFRF) Poplar Park Subaward and Intergovernmental Reporting

The Poplar Park ARP/CLFRF subaward amendment was approved and executed. Finance has continued coordinating required monthly financial reporting, expenditure coding and grant racking. The September 23 meeting notes also identify July and August 2026 expenditures being uploaded to DeKalb County and the County's interest in receiving a more programmatic project

update. Reporting requires financial records and operational project information to be aligned with the appropriate City and County contacts.



Budget-to-Actual Reporting and Variance Analysis

At the September 23 Finance update meeting, the team discussed preliminary budget-to-actual information through September 30 for the October 13 work session. At the October 7 meeting, the quarterly variance report was separately assigned to Stephen, with the target moved from October 13 to November 10. The distinction is important: preliminary working-session materials and a formal variance analysis are related, but not identical, deliverables.

Fiscal year 2025 amounts were identified in the October 7 notes as unaudited. Accordingly, historical comparisons using these balances should be labeled preliminary pending completion of audit and any resulting adjustments. This protects the integrity of Council reporting and avoids creating an appearance of finality where the underlying accounting remains open.

Finance Coordination, Financial Policies and Audit

The Finance team participated in touch-base discussions on September 23 and October 7 with City management and the applicable participants. These meetings addressed budget priorities, due dates, data needs, purchasing procedures, banking controls, reporting and audit follow-up. The recurring meetings are intended to establish visibility into both progress and unresolved dependencies, with assignments confirmed through follow-up as needed.

The October 7 notes identify drafted financial policies and continuing audit coordination. Stephen was noted as following up on the December 31 audit deadline.



What's Next? | October Priority Schedule

- October 13: Support the City Council Councill work session regarding Budget Calendar and Financial Policies .
- October 27: Coordinate delivery of the quarterly variance report; Stephen identified as lead in the October 7 notes.
- Budget calendar and departmental requests: Confirm dates and responsibilities, including the November 15 reference and any additional Council work sessions.
- Purchasing and banking: Continue finalizing the purchase order workflow and resolving banking/check-control procedures with authorized City personnel.
- Projects and grants: Continue coordinating ARP/Poplar Park documentation and DeKalb County expenditure/project updates.
- Financial management: Advance draft policies and maintain follow-up on audit requirements and outstanding financial data.

Closing Perspective

Finance continues to advance multiple workstreams concurrently, including budget development, financial reporting, purchasing and banking controls, intergovernmental grant administration and audit coordination. Each item involves a different combination of City management input, financial records, external reporting requirements and approval steps. The team will continue documenting these activities, their status and their dependencies in recurring meetings and reporting, with priority given to statutory, financial and Council-facing deadlines within the resources and service schedule available.

PUBLIC SAFETY

Sarai Y'Hudah-Green, Police Chief

September At A Glance

- 48 Calls for Service
- School and Business Patrols Increased
- Security Enhancement Projects — Pending
- Community Service Program Active — One Participant
- Festival Season Continues
- Code Compliance Active
- BRACE Grant — Pending

Community Policing and Public Safety Highlights

September brought continued opportunities to strengthen our presence throughout Pine Lake. With students back in school, officers increased patrols around schools and local bus stops during school travel times to support safer movement for students, families, and motorists.

Additional business patrols along Rockbridge Road supported new businesses and maintained a visible presence for owners, employees, and customers. Shorter daylight hours and reports of recent break-ins at local county schools reinforced the importance of proactive patrols and awareness of activity around our community.

The Department reported 48 calls for service during September. Responses included traffic-related incidents, alarms, welfare checks, disputes, property concerns, mental health crises, and requests for assistance, reflecting the range of everyday needs our officer's address.

Code Compliance

Code Compliance remained active, with the compliance officer meeting directly with residents to discuss concerns, explain requirements, and identify practical solutions. These conversations resulted in substantial voluntary compliance, demonstrating the value of education and respectful communication.

Each resolved concern helps improve neighborhood conditions, protect public safety, and encourage shared responsibility for the appearance and well-being of Pine Lake.







Security and Infrastructure Improvements

Security enhancement projects remained pending during September. These planned improvements continue to be a priority as we work toward safer facilities and stronger protection of City assets.

The BRACE grant initiative also remained pending, with proposed efforts focused on community cleanup, education, and right-of-way improvements.

Community Service

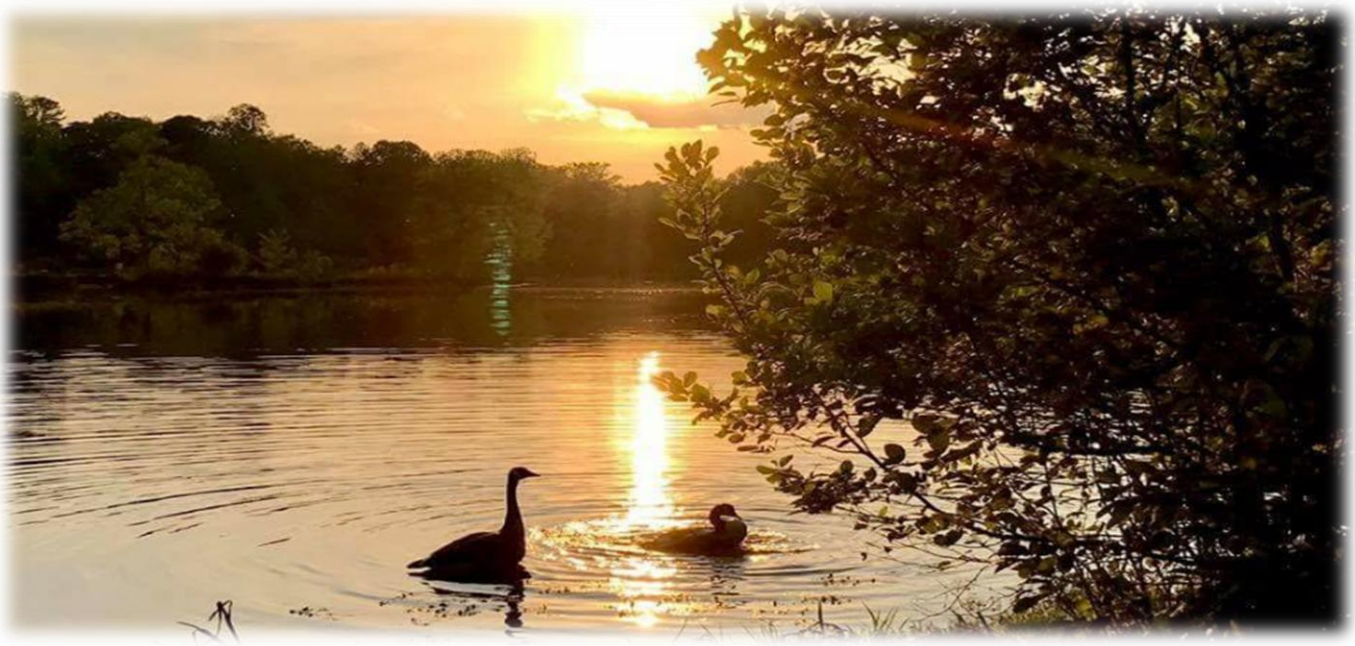
The Community Service Program remained active with one participant assisting with ongoing projects. Although participation is limited, the program continues to provide useful support for community improvement efforts. Every contribution helps move the work forward and reinforces the value of giving back.

Chief's Remarks

Festival season brings out the spirit of Pine Lake as neighbors gather, visitors discover our community, and officers connect with the people we serve. With one festival behind us and more activity ahead, we look forward to continuing those connections while helping everyone enjoy our community safely.

As daylight hours grow shorter, I encourage residents to stay vigilant and mindful of their surroundings. Lock vehicles, secure valuables, keep entrances well lit, and promptly report suspicious activity. Small, consistent habits can make a meaningful difference.

Our progress is built through daily service, productive conversations, and shared effort. Thank you to our officers, City staff, residents, and community partners for helping keep Pine Lake welcoming, connected, and safe.



Address	Location Name	Zip Code	Response Date	Response Time	Complete Time	Problem
4615 ROCKBRIDGE RD		30083	2026-09-01	04:19:25	04:39:45	CHECK LOCATION
SPRING DR / LAKESHORE DR		30072	2026-09-01	16:27:29	16:37:45	SUSP VEHICLE
RIDGE DR		30072	2026-09-01	19:13:52	19:20:08	TRAFFIC STOP
RIDGE DR		30072	2026-09-01	20:33:27	21:08:03	PERSON DOWN
459 PINE DR	CITY OF PINE LAKE	30072	2026-09-02	22:11:32	23:24:25	ALARM
459 PINE DR		30072	2026-09-03	12:50:55	19:53:58	SPECIAL DETAIL
CLUB HOUSE DRIVE	PINE LAKE PD	30072	2026-09-03	15:35:57	19:52:14	MISC SERVICE REQ
4546 ROCKBRIDGE RD	MECHANICS SHOP	30072	2026-09-05	11:15:34	13:39:03	VANDALISM PAST
4615 ROCKBRIDGE RD		30083	2026-09-06	11:36:50	11:48:55	ILLEGAL PARKING
ROCKBRIDGE RD/SPRING DR		30083	2026-09-07	18:08:51	19:12:57	TRAFFIC STOP
425 ALLGOOD RD		30083	2026-09-07	21:13:39	21:21:19	SUSP PERSON
459 PINE DR	PINE LAKE PD	30072	2026-09-08	23:02:09	23:20:25	ALARM
RIDGE DR, APT XX		30072	2026-09-09	17:50:07	19:49:08	PUBLIC SERV WELFARE CHECK
RIDGE DR, APT XX	AFFINITY PINE LAKE APT	30072	2026-09-10	12:34:54	16:43:41	DISPUTE
4580 LAKESHORE DR		30072	2026-09-12	16:06:49	21:51:45	SPECIAL DETAIL
4615 ROCKBRIDGE RD	FAMILY DOLLAR	30083	2026-09-13	12:59:26	13:16:45	TRESPASSING IN PROG
425 ALLGOOD RD	PINE LAKE/CITY HALL	30083	2026-09-14	17:01:09	18:46:32	MISC SERVICE REQ
MAGNOLIA DR / LAKESHORE DR		30072	2026-09-15	19:52:12	19:56:57	TRAFFIC STOP
RIDGE DR.		30072	2026-09-16	08:01:27	08:10:40	WARRANT SERVICE
462 CLUB HOUSE DRIVE	PINE LAKE PD	30072	2026-09-16	10:24:56	10:25:17	PROPERTY DAMAGE
459 PINE DR		30072	2026-09-17	12:19:57	19:46:25	SPECIAL DETAIL
SPRING DR / ROCKBRIDGE RD		30072	2026-09-18	12:18:41	12:37:14	TRAFFIC VIOLATION PAST
MAGNOLIA DR		30072	2026-09-18	15:17:51	15:40:10	MISC SERVICE REQ
4546 ROCKBRIDGE RD		30072	2026-09-19	16:29:21	16:52:55	VEHICLE ACCIDENT
4567 ROCKBRIDGE RD		30083	2026-09-20	07:07:48	07:12:21	TRAFFIC HAZ-ASSIST MOTORIST
4615 ROCKBRIDGE RD		30083	2026-09-20	08:11:22	08:16:04	TRAFFIC STOP
4615 ROCKBRIDGE RD		30083	2026-09-24	11:40:06	11:42:48	TRAFFIC STOP
CLUB HOUSE DR		30072	2026-09-25	10:08:12	10:28:37	PUBLIC SERV KEEP PEACE
4598 PARK DR		30072	2026-09-26	21:55:19	22:01:38	LOUD PARTY/NOISE
MAGNOLIA DR / POPLAR RD		30072	2026-09-27	15:25:39	16:20:03	MISC SERVICE REQ
PARK DR		30072	2026-09-27	22:14:32	00:09:06	LOUD PARTY/NOISE
OLIVE RD		30072	2026-09-28	01:15:17	01:41:53	ALARM RESD AUD
OLIVE RD		30072	2026-09-28	01:15:17	01:41:53	ALARM RESD AUD
SPRUCE DR, APT XX	PINE LAKE APTS	30072	2026-09-28	04:56:43	06:58:27	THEFT VEH PAST
SPRUCE DR, APT XX	PINE LAKE APTS	30072	2026-09-28	04:56:43	06:58:27	THEFT VEH PAST
4567 ROCKBRIDGE RD		30083	2026-09-28	07:59:21	08:13:00	TRAFFIC STOP
ORCHID DR / SPRUCE DR		30072	2026-09-28	18:07:01	18:22:40	TRAFFIC STOP
POPLAR RD / SPRING DR		30072	2026-09-28	21:16:00	21:29:24	TRAFFIC STOP
PARK DR		30072	2026-09-29	09:56:09	10:31:32	SUICIDE THREAT IN PROG
4615 ROCKBRIDGE RD		30083	2026-09-30	11:58:43	12:03:55	TRAFFIC STOP

4615 ROCKBRIDGE RD		30083	2026-09-30	12:18:44	12:30:10	TRAFFIC STOP

