



CITY OF MABLETON, GEORGIA

Riverside EpiCenter
135 Riverside Pkwy, Austell, GA 30168
January 28, 2026 at 5:15 PM

The Honorable Michael Owens, Mayor
The Honorable Ron Davis, Mayor Pro Tem/District 1 Councilmember
The Honorable Michael McNeely, District 2 Councilmember
The Honorable Keisha Jeffcoat, District 3 Councilmember
The Honorable Cassandra Brown, District 4 Councilmember
The Honorable TJ Ferguson, District 5 Councilmember
The Honorable Debora Herndon, District 6 Councilmember

CITY COUNCIL WORK SESSION MINUTES

1. CALL TO ORDER

Mayor Pro Tem Davis called the meeting to order at 5:18 pm.

2. ROLL CALL

City Clerk Hiott conducted the roll call. Mayor Owens was not present. All others were present.

3. AGENDA ITEMS AND DISCUSSION

a. 2026 City Events Calendar - Dr. Ashlee Houston, Events Coordinator

The item was heard after Item b.

Mayor Pro Tem Davis recognized Dr. Houston who presented the 2026 Events Calendar. The presentation is available in the record.

Highlights of the presentation included:

- The goal of the combined 2026 City Events Calendar is to have an event scheduled each month for the community to enjoy. Dr. Houston addressed the dates, times, expenses and total costs.
- Mableton Movie Night Series were increased. There are movie theme nights.
 - March 20, 2026 - Women's History Month
 - September 11, 2026 - Hispanic Heritage Month
 - October 16, 2023 - Halloween (Family-Friendly)
 - October 23, 2026 - Horror (Adults Only)
 - December 11, 2026 Holiday
 - Projected Total \$22,500
- Living Legends Senior's Brunch - May 29, 2026 - Projected Total \$8,000.
- Mableton Day Festival - May 30, 2026 - Projected Total \$17,000. The fun run was not included because there was a low turn out last year and because of safety limitations and safety concerns.
- Food Truck Fridays - July 17, 2026 and July 31, 2026 - Projected Total \$7,700.
- Blues & BBQ, a new event - Projected Total \$12,000. Alcohol will be available.

- Fall Jazz Concert - high attendance last year - Projected Total \$12,000.
- Seniors Thanksgiving Luncheon - November 13, 2026 - Protected Total \$8,000.
- The Projected Total for all: \$87,000.

Questions followed.

- Councilmember Jeffcoat asked for information about how vendors register. Dr. Houston replied ashlee.houston@mableton.gov.
- Councilmember Jeffcoat asked if there could be events for the youth. Dr. Houston stated those events could be added if within budget and have enough staff members to assist.
- Councilmember Brown referenced the senior events and commented that many of the attendees did not live in Mableton. Dr. Houtson will ask vendors to access those within the City of Mableton. Councilmember Brown suggested asking for addresses to prioritize for Mableton seniors.
- Councilmember Brown suggested looking at ways to incorporate our Arts and Cultural students at Pebblebrook in the events.
- City Manager Tanks explained the presentation is for feedback from the Council. He noted there are formal senior organizations in the surrounding areas of Mableton. Mableton does not have a senior organization. The word went out to those organizations such as the Cobb Senior Organization. He noted Mayor Owens asked why the City was not having more food truck nights. Dr. Houston explained that some of the other scheduled events have food trucks.

City Manager Tanks encouraged Council to give their input. He stressed how staff needs to know Council's feedback. This is a presentation for asking how to proceed.

Councilmember Ferguson asked if the City was doing enough marketing for the events. Mr. Tanks explained at the time of the last run, there was not a communications department in place. Now, we have more staff and will have more improved marketing. Councilmember Ferguson recommended keeping the Fun Run. He suggested talking with other groups to see how to conduct the run. Mr. Tanks noted the City could use the Silver Comet Trail. He reminded that there was an injury last year. Dr. Houston pointed out she was setting up in the early morning for the Mableton Day Festival and asked how she could do the run at the same time. Mr. Tanks stated this could be looked at further and mentioned getting other-run companies.

Councilmember Herndon asked about the vetting process for event vendors. Dr. Houston stated that as long as items are appropriate for a family event, they will be approved. If not approved, the vendor gets their \$50 back. Dr. Houston reported she was getting a lot more food truck interest and food vendors now that the City has a communications department.

Councilmember Davis asked about the previous food truck events having a low turn out. Dr. Houston reported how there were vendors that dropped out.

City Manager Tanks renamed the Council's feedback: to make sure the event is for the Mableton seniors, look at using local talent, and continue the fun run. He asked if there

were additional concerns.

Councilmember Ferguson asked about the BBQ vendors. Dr. Houston explained how she would like to add a cook-off next year.

Councilmember Ferguson asked if the City could do other events such as on Juneteenth. City Manager Tanks explained how there are budget and staffing constraints. The Parks Director was coming next month. Currently, there is only one event coordinator operating off of volunteers. If the Council is interested, he will research and see how much the cost would be.

Mr. Tanks addressed the importance to stabilizing and perfecting the events that the City has now before taking on any more events.

Councilmember Michael McNeely commented about how he would rather have fewer well attended than more events without adequate participation. He addressed how the City should think about what is going on around other cities. i.e. Smryna has a large Juneteenth event. He suggested making sure the City knows what is going on outside Mableton.

b. Presentation of 2024-25 Audit Report - Finance Director Karen Ellis and Meredith Lipson of Mauldin & Jenkins

This item was heard before Item a.

Mayor Pro Tem Davis recognized Meredith Lipson, a partner in Mauldin & Jenkins. Ms. Lipson provided the City of Mableton Financial and Compliance Audit Report. Documents distributed to Council and staff included the Financial & Compliance Audit Summary and the Annual Financial Report for the Year Ended June 30, 2025. The documents are available in the record.

Ms. Lipson reported:

- The audit was completed and filed with the State Department of Audits by December 31, 2025.
- Mauldin & Jenkins have issued an unmodified "clean" opinion.
- The City total assets of approximately \$15,947,000 offset by liabilities of approximately \$7,234,000.
- This results in the City reported net position (equity) of approximately \$8,713,000.
- The City has two funds: General Fund and Hotel Motel Fund.
- General Fund Revenues include tax at \$8,083,837.
- The General Government Expenditures totaled \$4,817,772.
- As of June 30, 2025, the City reflected a fund balance of \$7,919,851 in the General Fund.
- Of the fund balance amount, \$2,787,697 is restricted for capital projects; \$2,989,468 is assigned for FY2026 expenditures and \$2,142,686 is unassigned and available for use.
- The City maintains a special revenue fund - Hotel/Motel Tax Fund, as well as a blended component unit - the Mableton URA. These funds account for revenues

derived from specific sources which are legally restricted to finance particular functions or activities.

- Typical governmental footnotes were named from pages 7 and 8 of the report.
- No Single Audit in accordance with the Uniform Guidance was required for the fiscal year ended June 30, 2025, as the City did not expend in excess of \$750,000 in federal grant funding (Page 8).
- The audit was conducted in accordance with auditing standards generally accepted in the United States and Government Auditing Standards issued by the Comptroller General of the United States (Page 9).
- The audit is conducted in accordance with Government Auditing Standards. The firm has performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting its opinion on the financial statements.
- Accounting policies, management judgments and accounting estimates, and other standards were noted.
- All footnotes are important to the audit.
- There were some audit adjustments provided to the Finance Department.

Material Weaknesses Reported:

- Need for a comprehensive financial policies and procedures manual. It is not in place yet due to being a new city.
- Segregation of duties is a common practice. Due to small staff and starting the city makes it difficult for segregation of duties.
- State law requires local governments to operate under an approved annual budget for the General Fund and each special revenue fund.
- Actual expenditures should not exceed final amended budget balances.
- The City experience an excess of expenditures over appropriations in the Hotel Motel Special revenue Tax Fund.
- Failure to amend annual budgets for expenditures over appropriations will place the City in violation of state law.
- Recommendation for P-Card Disbursements - During the audit of disbursements made using P-cards, they noted two disbursements for which receipts were not available. They recommend all P-card disbursements be supported by a receipt or other supporting documentation.

Ms. Lipson addressed the New Governmental Accounting Standards Board (GASB) Standards (Page 15-18). She pointed out that Mauldin and Jenkins offers free quarterly continuing education and newsletters for governmental clients.

Ms. Lipson mentioned other services offered by Mauldin & Jenkins.

Ms. Lipson expressed appreciation for the opportunity to work with the City of Mableton. She asked if there were any questions. Councilmember Jeffcoat asked how the City was doing health wise. Ms. Lipson stated the City had a strong fund balance. There is a fund balance unassigned to keep operations going. The City was in a good place ending June 30, 2025.

4. PRE REGULAR MEETING AGENDA REVIEW

Pre Regular Review:

Any questions or comments about the agenda. None.

City Clerk Hiott noted an agreement was added to the regular agenda, and she notified the media and residents of the addition. Mr. Tanks explained the contract was asked to be added that day to get Court Services started.

5. ANNOUNCEMENTS

6. EXECUTIVE SESSION (IF NEEDED) FOR LITIGATION (O.C.G.A. 50-14-3(B)(1)(A) REAL ESTATE (O.C.G.A. 50-14-3 (B)(1)) PERSONNEL (O.C.G.A. 50-14-3 (B)(2)) AND MISC. EXEMPTIONS (O.C.G.A. 50-14-3 (B)(4)&(5))

City Manager Tanks asked for a brief Executive Session.

Motion made by Councilmember Ferguson and seconded by Councilmember McNeely to go into Executive Session for litigation, personnel, and real estate. The motion carried 6-0. Yeas: McNeely, Jeffcoat, Davis, Brown, Ferguson, and Herndon (6:09 pm)

Motion made to close Executive Session by Councilmember Herndon and seconded by Councilmember Brown. The motion passed 6-0. McNeely, Jeffcoat, Davis, Brown, Ferguson, and Herndon

7. ADJOURNMENT

Motion to adjourn the meeting by Councilmember Brown and seconded by Councilmember Ferguson. The motion passed 6-0.

Dr. Michael Owens, Mayor

Susan Hiott, City Clerk