



CITY OF MABLETON, GEORGIA

Riverside EpiCenter
135 Riverside Pkwy, Austell, GA 30168
September 11, 2024 at 5:15 PM

The Honorable Michael Owens, Mayor
The Honorable Ron Davis, District 1 Councilmember
The Honorable Dami Oladapo, District 2 Councilmember
The Honorable Keisha Jeffcoat, Mayor Pro Tem/District 3 Councilmember
The Honorable Patricia Auch, District 4 Councilmember
The Honorable TJ Ferguson, District 5 Councilmember
The Honorable Debora Herndon, District 6 Councilmember

CITY COUNCIL WORK SESSION MEETING MINUTES

1. CALL TO ORDER

Mayor Pro Tem Jeffcoat called the meeting to order.

2. ROLL CALL

City Clerk Hiott conducted the roll call and a quorum was present. Mayor Owens was absent. Councilmembers present: Councilmembers Davis, Oladapo, Auch, Ferguson and Herndon. Mayor Pro Tem Jeffcoat presided.

3. AGENDA ITEMS AND DISCUSSION

a. Budget Update - Shawn Gillen, PhD - Sumter Local Government Consulting

Mayor Pro Tem Jeffcoat announced the item and recognized City Manager Bill Tanks who provided the end of the year as of June 30 2024 power point presentation. The presentation is available in the record. Mr. Tanks explained in the previous end of the year report, there were some items not classified correctly. A few items were overstated and understated. He commended Ms. Dawn Glidden with other financial consultants that have done a great job correcting information. The City was now using QuickBooks. Because of updated and corrected information, he wanted to update the Mayor and Council. Highlights of the updated report:

- Mr. Tanks and Ms. Glidden provided an explanation of the adjustments to reflect the updated correct report for end of FY 2024 Revenues - \$5,818,265.
- Payroll Expenses were broken down to reflect \$334,540.
- Legal Services were \$643,247 and corrected to be \$296,659. Ms. Glidden explained the legal internal was now \$296,659. The business license contract services was reclassified. It was previously in legal so it was overstated legal.
- External legal services of \$79,241 was for Justice Melton and GIRMA.
- Originally, Legal was miscalculated. GIRMA was also included.
- Some of the invoices received were adjusted. Finance reclassified from insurance from Externall.
- Councilmember Ferguson asked about contract labor.

- Mr. Tanks provided an explanation of how an invoice was corrected and, the GIRMA cost was removed from legal, and contract labor was reclassified.
- Everything was pulled out of Legal and placed where it should go.
- Expenses total- was now \$1,247,954. Expenses were originally overstated due to a check to BS&A which was stopped and rewritten for a lower amount.
- This is the accurate end of the year report.

Questions and discussion followed about the expenditure categories. Mayor Pro Tem Jeffcoat asked about having more details in referenced reports. Mr. Tanks explained this was in general the big picture. The future budgets will be broken down into departments and more detailed. Using QuickBooks has helped. The main platform to be used will be BS&A. Previously, we only had bank statements and spreadsheets. Moving forward, there will be fund numbers and accounts. This report was general. All must meet the Uniformed Chart of Accounts. When the City is finally on BS&A, it will be much easier. Council asked for more explanation of what was capital outlay, small equipment and other purchased services.

Mr. Tanks presented the First month of FY 2025, Statement of Activities for the Month of July. He will be giving quarterly reports which will show quarterly expenses. Councilmember Auch asked for a monthly report instead. Mr. Tanks explained the monthly report could be misleading. An example, the Legal Internal showed \$88,885, but it was submitted in the month of June for five months and was paid in July. Mr. Tanks stated the reports should start to normalize. The City was moving in the right direction to have more detailed, better reflection of the city's finances. Attorney Walker-Ashby stated the firm would submit invoices monthly. Walker-Ashby purposely did not bill the City in 2023 until the revenues were coming in to the City. Questions and discussion continued regarding financial reporting practices. Mr. Tanks and Council thanked Ms. Glidden for her work.

Mr. Tanks thanked Council for giving him HR and Financial support. Mr. Gillen was part of the financial support.

Mr. Tanks asked Mr. Shawn Phd, of Sumter Local Government to present the FY 2025 Spending Plan. Mr. Gillen stated he was senior vice president of Sumter Local Government Consulting and had 25 years in local government. He did his first city budget in 1997. He holds a Phd in Public Administration with a focus in public finance. The City does not have any trends and little historical data. He explained how he reviewed the Carl Vinson Feasibility Study and the revenues that came in to date. The numbers to watch are the franchise fees, insurance premium tax, and motor vehicle taxes. A budget is fiscally and structurally balanced over years. It is hard to do without historical data. He continued to review the General Fund Expenditure Summary. He explained how to define capital expenditures. It is defined as \$10,000 or more and has a useful life of more than a year. He continued to review the proposed FY 2025 Spending Plan.

Mr. Tanks commented that the Spending Plan could be brought back at the following regular meeting.

Mayor Pro Tem Jeffcoat reiterated that the budget will be reviewed over the next month.

4. PRE REGULAR MEETING AGENDA REVIEW

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))

None.

7. ADJOURNMENT

Motion was made by Councilmember Jeffcoat and seconded by Councilmember Auch to adjourn. The motion passed 6-0. (Time: 6:28 pm.)

Mayor Pro Tem Jeffcoat asked Council to return in five minutes for the Regular Meeting.

Dr. Michael Owens, Mayor

Susan Hiott, City Clerk