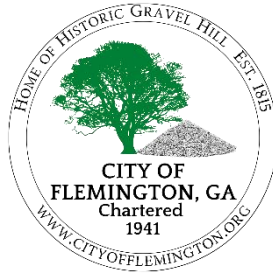


*"Preserving Our Heritage,
Shaping Our Future"*

Historic Home of Gravel Hill
Est. 1815

Paul Hawkins, MAYOR



City Hall
156 Old Sunbury Rd.
Flemington, GA 31313

912.877.3223
cityhall@cityofflemington.org

CITY COUNCIL
SPECIAL CALLED MEETING MINUTES
BUDGET FY25

June 14th, 2024 at 2:00 PM.

**FLEMINGTON CITY HALL ♦ 156 OLD SUNBURY RD.
PUBLIC PARTICIPATION IN PERSON**

Present at City Hall: Mayor Paul Hawkins
Mayor Pro Tem ("MPT") David Edwards
Councilwoman Rene' Harwell
Councilman Larry Logan
Councilwoman Gail Evans
Councilman Hasit Patel
Councilwoman Leigh Smiley
Jenelle Gordon, City Clerk
LT Anthony Gallob, Liberty County Sheriff's Office ("LCSO")

Present via Phone: None

Absent: Craig Stafford, City Attorney

1. The special called meeting of the Council of the City of Flemington was called to order by Mayor Paul Hawkins on Friday, June 14th, 2024 at 2:07 pm. in the Council Room at Flemington City Hall. A quorum necessary to conduct business was visibly present.

***First on the agenda was a presentation from Ms. Kim Ryon, CFO for the City of Hinesville regarding fire services accounting. She was delayed and so Mr. Larry Golden began his presentation. ***

2. Mr. Larry Golden, CPA for the city, began his budget presentation by stating that QuickBooks ("QB") is not a governmental accounting software. He provided a Profit & Loss statement ending 5/31/24 and reminded Council that the city records transactions on a cash basis although the city is on an accrual basis. Mr. Golden stated that he would provide the QB reclassifications.

***Ms. Kim Ryon arrived and Mr. Golden's presentation was paused to allow her reporting to the Council. ***

3. Ms. Ryon started by saying that the fire protection calculation is based on the City of Flemington ("CoF") and the City of Hinesville's ("CoH") net tax digest with a pro rata percentage based on the CoH's budget without capital purchases. The CoH has added 7 new fire department ("FD") employees which includes an in-house Training Engineer, a Deputy Fire Marshal, and five firefighters. She shared that 7% of the calls for the CoH FD were to Flemington, which is nearly equal to the 7% of the CoH FD budget that the city is billed. Based on the 2023 tax digest, the CoF's fire services invoice is:

\$369,161 - FY23 Amount
-\$171,194 - Credit for the Quint fire truck
 \$197,967 for 2024

Ms. Ryon reported that her office had made an error in the billing and improperly refunded the CoF \$67,645.32 in October 2023 and that after their true-up the CoF in fact owes the CoH \$126,048.32 from their FY23 (which runs September 1st – August 31st.)

Ms. Ryon then stated that the full purchase price of the Quint fire truck was \$1,100,000 and that \$400,000 from the CoF impact fees would fully purchase the truck. (\$800,000 in impact fee funds were contributed to the Quint in June 2023.)

After several options were discussed, the following was passed unanimously by the Council. The CoF would provide \$400,000 in impact fees to the CoH. The calculation with amortization is as follows:

| City of Hinesville Flemington IGA Fire Services with additional funding | | | |
|---|-------------|------------------------------------|-------------------------|
| | Balance Due | Less 4 year amort for \$400k | Adjusted Balance Due |
| FY 2023 | 126,048.32 | (108,900.46) | 17,147.86 |
| FY 2024 | 197,967.00 | (108,900.46) | 89,066.54 |
| | | | <u>106,214.40</u> |
| | | Quarterly payment | 26,553.60 |
| FY 2025 | | (108,900.46) | |
| FY 2026 | | (108,900.46) | |

Councilman Patel made a motion to approve \$400,000 to the City of Hinesville out of impact fee funds. Councilwoman Smiley seconded the motion. All approved. The motion passed.

***Mr. Larry Golden then continued his presentation. ***

- The Council reviewed the Profit & Loss Statement and Balance Sheet and the FY25 budget. After some discussion, *MPT Edwards made a motion to adopt the FY25 budget. Councilwoman Smiley seconded the motion. All approved. The motion passed.*

It was requested that a report showing YTD expenses compared to the approved budget and a report showing the current YTD vs. the previous FY. Both Mr. Golden and the Clerk both relayed that it would be difficult to produce these as the reports would have to be heavily manipulated as QB is not made for governmental accounting. Mr. Golden said that he would work on something that would appease the Council.

- MPT Edwards made a motion to adjourn. Councilwoman Evans seconded the motion. All approved. The motion passed and the meeting adjourned at 4:03 pm.*