GAINESVILLE

Work Session Agenda
Thursday, January 16, 2025, 9:00 AM
Administration Building, Boardroom (3rd Floor)
300 Henry Ward Way, Gainesville, GA 30501
Mayor or Mayor Pro Tem Presides

DEPARTMENT ISSUES:

Financial Services

• Fiscal Year 2024 Retirement Plan A Actuarial Valuation	Joe Griffin
• FY2024 Annual Comprehensive Financial Report (ACFR)	Chris Hollifield
• Resolution: Fourth Quarter Budget Adjustment for Fiscal Year 2024	Kevin Hutcheson
• Resolution: First Quarter Budget Adjustment for Fiscal Year 2025	Kevin Hutcheson

CITY MANAGER ISSUES:

MAYOR/COUNCIL ISSUES:

• Ex-Officio Report(s)	
• Appointment: Convention & Visitors Bureau Authority	Sam Couvillon
• Appointment: Housing Authority	Sam Couvillon

CITY ATTORNEY ISSUES:

CITY CLERK ISSUES:

• Resolution: 2025 Election and Qualifying Information	Alisa Grayson

PUBLIC HEARING:

• Intent to Opt Out of Homestead Exemption	Bryan Lackey

EXECUTIVE SESSION:

ADJOURNMENT:

Final : Tuesday, January 14, 2025, 11:15 AM

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	November 19, 2024
Date Submitted:	December 16, 2024
Final Approval Date:	January 15, 2025
Presenter:	Joe Griffin
Item of Business:	Fiscal Year 2024 Retirement Plan A Actuarial Valuation
Meeting Date:	January 16, 2025

Purpose of Request:
The purpose of this request is to present the Fiscal Year 2024 Actuarial Valuation report from Foster & Foster.

Facts & Issues / History & Background:
Retirement Plan A submits data to the actuarial firm on an annual basis for the purpose of preparing an Actuarial Valuation. The fiscal year end data was submitted to Foster & Foster in October 2024.
Joe Griffin with Foster & Foster presented the report to the Retirement Board on December 10, 2024. The Board accepted the report as presented and recommended the presentation to the governing body.

Department Recommendation:
No action is required by the governing body.

Department Director:
Jeremy Perry

If funding is involved, are funds approved within the current budget? No

Administrative Comments:

Attachments:
1. July 1, 2024 Actuarial Valuation Presentation
2. FY2024 GASB 68 Disclosure Report
3. July 1, 2024 Valuation Presentation

THE CITY OF GAINESVILLE RETIREMENT PLAN A

JULY 1, 2024 ACTUARIAL VALUATION

Presented by Joe Griffin, ASA, EA, MAAA, CRPF™

January 16, 2025

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

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Introduction to the Actuarial Valuation

Actuarial Model

- Inputs – Census data, plan provisions, assumptions, cost method
- Projects the plan's population and expected benefit payments 100 years
  - Rates of termination, retirement, death and disability
  - Salary increase assumptions
- Determine Liability from projected payments
  - Investment rate of return assumption
- Fund Benefits as they are Earned and Amortize Unfunded Liability
  - Entry age normal – benefit accruals are funded level as a percentage of payroll over career of employees and unfunded liabilities due to actuarial losses are amortized (max 30 years under State law)

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ACTUARIES AND CONSULTANTS

ACTUARIAL VALUATION

SUMMARY OF RESULTS

- Plan meets minimum funding requirements under Georgia Code 47-20-10
- The contribution rate of 26.4% is sufficient to pay off the unfunded liability in 23.3 years. The maximum period allowed under Georgia Code is 30 years.
- The Plan's funded percentage decreased slightly from 67.5% to 67.1%
  - Asset experience: 6.79% return on the actuarial value of assets for 2024 was below the assumed rate of 7.0% per year
  - Liability experience: Liabilities were slightly higher than expected due experience differing from the actuarial assumptions

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ACTUARIAL VALUATION RESULTS

UNFUNDED LIABILITIES

	July 1, 2024	July 1, 2023
Accrued Liability		
Active	$ 84,480,873	$ 79,850,547
Retirees	106,260,613	102,884,262
Terminated Vested	5,179,842	3,933,559
Disabled	200,179	205,142
Beneficiaries	5,313,080	5,595,862
Total Accrued Liabilities	**$201,434,587**	**$192,469,372**
Actuarial Value of Assets	**$135,228,692**	**$129,833,512**
Unfunded Actuarial Liability	**$ 66,205,895**	**$ 62,635,860**
Funded Percentage	67.1%	67.5%

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ACTUARIAL VALUATION RESULTS
CONTRIBUTION REQUIREMENTS

- Current contribution level of 26.4% of payroll will amortize the unfunded liability over approximately 23.3 years.

	GA State Required	**Alternative GA State Required**
Amortization	Layered Schedule	30 Year Open
Normal Cost plus Admin. Expenses	$ 4,458,192	$ 4,458,192
Amortization Payment	7,969,301	3,737,685
Interest Adjustment	856,293	560,080
Total Contribution	$ 13,283,786	$ 8,755,957
Contribution as a % of Payroll	37.7%	24.8%
Effective Amortization Period	13.0 years	30.0 years

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ACTUARIAL DISCLOSURES

DATA, ASSUMPTIONS, METHODS AND PLAN PROVISIONS

Census data was provided by the City of Gainesville as of July 1, 2024. We reviewed the data for consistency with prior years, but did not perform an audit of the data. The results in this report depend on the accuracy of the data.

A detailed summary of the data, assumptions, methods and plan provisions is provided in the July 1, 2024 actuarial valuation report.

DISCUSSION OF RISKS

In reviewing the results of this report it should be noted that there are risks that may not be inherently apparent to the reader that should be carefully considered. Please see the July 1, 2024 valuation report for further discussion regarding risk.

Actuarial Disclosures

Use, Scope and Qualifications

This report was developed for the Board of Trustees of the City of Gainesville, Georgia for use in determining appropriate contributions to the Plan and reviewing the funded status of the Plan. Use of this report for any other purpose may not be appropriate. Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. The funding percentages and unfunded accrued liability provided in this report are appropriate for determining future contributions but may not be appropriate for the purpose of settling a portion or all of its liabilities. Due to the limited scope of this report, we did not provide an analysis of these potential differences. In performing the analysis, we used third-party software to model (calculate) liabilities. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models to generate the costs. All internally developed models are reviewed as part of the process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions. To the best of my knowledge, this report is complete and accurate in all aspects. Joseph L. Griffin is an Enrolled Actuary and a Member of the American Academy of Actuaries and meets the qualification requirements to issue the statements of actuarial opinion contained in this report.

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

October 1, 2024

Mr. Jeremy Perry
Chief Financial Services Officer
City of Gainesville Retirement Plan A
300 Henry Ward Way
Gainesville, GA 30503-2496

Re: The City of Gainesville Retirement Plan A Governmental Accounting Standards Board (GASB) Statement No. 68 Disclosures for the Fiscal Year Ending June 30, 2024

Dear Jeremy,

We are pleased to present a GASB Statement No.68 report for the Fiscal Year Ending June 30, 2024. The calculation of the liability associated with the benefits referenced in this report was performed for satisfying the requirements of GASB Statement No. 68 and is not applicable for other purposes, such as determining the plan's funding requirements. A calculation of the plan's liability for other purposes may produce significantly different results. Attached to this letter are the following exhibits:

A. Changes in Net Pension Liability, Sensitivity to Net Pension Liability to Changes in Discount Rate, Reconciliation of Net Pension Liability
B. Components of Pension Expense, Remaining Service Lives
C. Deferred Outflows/Inflows of Resources

Valuation Date and Measurement Date

The net pension liability is measured as of June 30, 2024. The total pension liability was rolled-forward from the valuation date of June 30, 2023 to the measurement date using generally accepted actuarial principles. The liabilities as of June 30, 2023 are based on the July 1, 2023 Actuarial Valuation Report dated December 12, 2023.

Long-Term Rate of Investment Return and Discount Rate

The long-term expected rate of return on pension plan investments was calculated by the Fund's investment consultant as 7.0% using a building block method in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected geometric real rates of return by the target asset allocation percentage as calculated by the Fund's investment consultant. We believe 7.0% is a reasonable assumption for the long-term rate of return on plan assets based on the calculation by the Fund's investment consultant.

The discount rate used to measure the total pension liability is 7.0%. The discount rate is based on the long-term expected rate of return on pension plan investments. The projection of cash flows used to determine the discount rate assumes that that the plan sponsor and plan members will each contribute 13.2% of pay, for a total of 26.4%. Based on this assumption, the fiduciary net position was projected to be available to cover all projected future beneft payments of current plan members. Therefore, the long-term expected rate was applied to all periods of projected benefit payments to determine the total pension liability.

Data, Assumptions and Plan Provisions

The participant census data, assumptions, methods, and plan provisions are the same as those shown in the July 1, 2023 Actuarial Valuation Report dated December 12, 2023. Assets as of June 30, 2024 were provided by the City. We believe the actuarial assumptions used are appropriate based on the experience of the City of Gainesville Retirement Plan A and long term expectations. It is our opinion that the assumptions used are internally consistent, reasonable, and comply with the requirements under GASB Statement No. 68.

Certification

Future actuarial measurements may differ significantly from the current measurements presented in this report for a variety of reasons including: changes in applicable laws, changes in plan provisions, changes in assumptions, or plan experience differing from expectations. Due to the limited scope of this report, we did not provide an analysis of these potential differences.

Additionally, we used third-party software to model (calculate) the underlying liabilities and costs. These results are reviewed in the aggregate and for individual sample lives. The output from the software is either used directly or input into internally developed models that apply the accounting rules to generate the results. All internally developed models are reviewed as part of the valuation process. As a result of this review, we believe that the models have produced reasonable results. We do not believe there are any material inconsistencies among assumptions or unreasonable output produced due to the aggregation of assumptions.

To the best of my knowledge, this report is complete and accurate in all aspects and has been prepared in accordance with generally accepted actuarial principles and practices and the information fairly presents the actuarial position of the City of Gainesville Retirement Plan A in accordance with the requirements of GASB Statement No. 68 as of June 30, 2024.

The undersigned is an Enrolled Actuary and a Member of the American Academy of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to issue the statements of actuarial opinion contained in this report. If there are any questions, concerns, or comments about any of the items contained in this report, please contact us at 239-433-5500.

Sincerely,

Joseph L. Griffin, ASA, EA, MAAA
Senior Consulting Actuary

City of Gainesville Retirement Plan A
GASB 68 Disclosure for the Fiscal Year Ending June 30, 2024
Exhibit A

Changes in the Net Pension Liability	**Total Pension Liability (a)**	**Increase (Decrease) Plan Fiduciary Net Position (b)**	**Net Pension Liability (a) - (b)**
Balances as of June 30, 2023	$ 185,507,807	$ 124,253,352	$ 61,254,455
Service Cost	3,842,670		3,842,670
Interest	12,839,986		12,839,986
Change in benefit terms	0		0
Differences between expected and actual experience	5,951,794		5,951,794
Change in assumptions	0		0
Contributions - city		4,490,768	(4,490,768)
Contributions - member		4,493,878	(4,493,878)
Net investment income		10,814,810	(10,814,810)
Benefit payments	(11,844,203)	(11,844,203)	0
Administrative expenses		(452,825)	452,825
Other changes	0	0	0
Net changes	$ 10,790,247	$ 7,502,428	$ 3,287,819
Balances as of June 30, 2024	$ 196,298,054	$ 131,755,780	$ 64,542,274

Sensitivity to the Net Pension Liability to Changes in the Discount Rate

	1% Decrease 6.0%	**Current Rate 7.0%**	**1% Increase 8.0%**
Net Pension Liability	$ 87,379,253	$ 64,542,274	$ 45,434,177

Additional Information Required under GASB 67	**June 30, 2024**	**June 30, 2023**
Plan Fiduciary Net Position as a Percentage of Total Pension Liability	67.12%	66.98%
Covered-Employee Payroll	$ 34,020,970	$ 32,029,674
Net Pension Liability as a Percentage of Covered Payroll	189.71%	191.24%

	June 30, 2024	**June 30, 2023**
Actuarially Determined Contribution (Calendar/Plan Year Basis)	$ 7,329,310	$ 6,317,124
Contributions Related to the Actuarially Determined Contribution	4,490,768	4,227,917
Contribution Deficiency (Excess)	$ 2,838,542	$ 2,089,207

Reconciliation of Net Pension Liability	
Net Pension Liability at June 30, 2023	$ 61,254,455
Pension Expense for the Fiscal Year Ending June 30, 2024	7,052,988
City Contributions made during the Fiscal Year Ending June 30, 2024, excluding City Contributions after the measurement date	(4,490,768)
Change in Deferred Outflows during the Fiscal Year Ending June 30, 2024, excluding City Contributions after the measurement date	(2,712,473)
Change in Deferred Inflows during the Fiscal Year Ending June 30, 2024	3,438,072
Net Pension Liability at June 30, 2024	$ 64,542,274

City of Gainesville Retirement Plan A
GASB 68 Disclosure for the Fiscal Year Ending June 30, 2024
Exhibit B

Components of Pension Expense for the Fiscal Year Ended June 30	2024	2023
Service Cost	$ 3,842,670	$ 3,746,586
Interest on the Total Pension Liability and net cash flow	12,839,986	12,496,286
Projected earnings on pension plan investments	(8,581,801)	(8,389,308)
Current period effect of benefit changes	0	0
Current period difference between expected and actual experience	1,190,359	54,823
Current period effect of changes in assumptions	0	0
Current period difference between projected and actual investment earnings	(446,602)	440,959
Member contributions	(4,493,878)	(4,227,917)
Pension Plan administrative expenses	452,825	450,738
Current period recognition of prior years' deferred outflows of resources	7,473,908	7,957,628
Current period recognition of prior years' deferred inflows of resources	(5,224,479)	(5,492,794)
Total pension expense	$ 7,052,988	$ 7,037,001

Remaining Service Lives as of June 30, 2024

Group	Number	Service	Average
Inactive members currently receiving benefits	320		
Inactive members entitled to benefits in the future	88		
Active members	511	4,693	
	919	4,693	5.0

City of Gainesville Retirement Plan A
GASB 68 Disclosure for the Fiscal Year Ending June 30, 2024
Exhibit C

Deferred Outflows/Inflows of Resources	June 30, 2024	June 30, 2023
Deferred Outflows of Resources as of June 30, 2024		
Difference between expected and actual experience	$ 7,318,381	$ 4,485,530
Change in assumptions	0	0
Difference between projected and actual investment earnings[1]	3,472,911	5,580,163
Contributions after measurement date	0	0
Total Deferred Outflows as of June 30, 2024	$ 10,791,292	$ 10,065,693
Deferred Inflows of Resources as of June 30, 2024		
Difference between expected and actual experience	$ 0	$ 0
Change in assumptions	0	0
Difference between projected and actual investment earnings[1]	0	0
Total Deferred Inflows as of June 30, 2024	$ 0	$ 0

Summary of Deferred Outflows/Inflows of Resources

Deferred Outflows

Description	Date Established	Initial Amount	Outstanding Balance	Amortization Amount	Remaining Years
Plan Experience	June 30, 2019	$ 3,149,640	$ 0	$ 524,940	1.0
Investment Experience	June 30, 2020	2,619,508	0	523,904	1.0
Plan Experience	June 30, 2020	1,781,943	296,991	296,991	2.0
Plan Experience	June 30, 2021	40,859	8,172	8,172	2.0
Plan Experience	June 30, 2022	5,218,288	2,087,316	1,043,658	3.0
Investment Experience	June 30, 2022	22,902,305	9,160,922	4,580,461	3.0
Plan Experience	June 30, 2023	274,113	164,467	54,823	4.0
Investment Experience	June 30, 2023	2,204,793	1,322,875	440,959	4.0
Plan Experience	June 30, 2024	5,951,794	4,761,435	1,190,359	5.0
			$ 17,802,178	$ 8,664,267	

Deferred Inflows

Description	Date Established	Initial Amount	Outstanding Balance	Amortization Amount	Remaining Years
Investment Experience	June 30, 2021	$ (26,122,397)	$ (5,224,479)	$ (5,224,479)	2.0
Investment Experience	June 30, 2024	(2,233,009)	(1,786,407)	(446,602)	5.0
			$ (7,010,886)	$ (5,671,081)	

Future Years' Recognition of Deferred Outflows/Inflows

Fiscal Year	June 30, 2024	June 30, 2023
2024	N/A	$ 2,249,429
2025	$ 1,944,342	1,200,585
2026	6,863,658	6,119,901
2027	1,239,535	495,778
2028	743,757	0
Thereafter	0	0

[1] Investment experience is aggregated into a single line item and reported as either a net deferred outflow or inflow.

THE CITY OF GAINESVILLE
RETIREMENT PLAN A

JULY 1, 2024 ACTUARIAL VALUATION

Presented by Joe Griffin, ASA, EA, MAAA, CRPF™

January 16, 2025

FOSTER & FOSTER
ACTUARIES AND CONSULTANTS

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ACTUARIES AND CONSULTANTS

Actuarial Valuation Results

Contribution Requirements

- Current contribution level of 26.4% of payroll will amortize the unfunded liability over approximately 23.3 years.

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ACTUARIES AND CONSULTANTS

ACTUARIAL DISCLOSURES

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Use, Scope and Qualifications

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CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	November 19, 2024
Date Submitted:	January 9, 2025
Final Approval Date:	January 15, 2025
Presenter:	Chris Hollifield
Item of Business:	FY2024 Annual Comprehensive Financial Report (ACFR)
Meeting Date:	January 16, 2025

Purpose of Request:
Chris Hollifield and Sam Latimer of Rushton and Company will present the results from the FY2024 audit and review the highlights of the FY2024 Annual Comprehensive Financial Report.

Facts & Issues / History & Background:
Upon completion of the annual audit, results are reported to the governing body at a work session. An electronic copy of the document will be available on the City's website.

Department Recommendation:
No action is required by the governing body.

Department Director:
Jeremy Perry

If funding is involved, are funds approved within the current budget? No

Amount Requested: **Sources of Funds:**

Finance Comments:

Administrative Comments:

Attachments:

1. FY2024 Audit Presentation

AUDIT REPORT

City of Gainesville, Georgia

PRESENTED BY: Chris Hollifield, CPA and Samuel Latimer, CPA, CFE

For the fiscal year ended June 30, 2024

January 16, 2025

RUSHTON

ACCOUNTING & BUSINESS ADVISORS | CERTIFIED PUBLIC ACCOUNTANTS

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GAINESVILLE

Audit Opinion

Unmodified Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the City of Gainesville, Georgia, as of June 30, 2024, and the respective changes in financial position and, where applicable, cash flows for the fiscal year then ended.

City of Gainesville, Georgia's Responsibilities

The financial statements are the responsibility of the City of Gainesville, Georgia's management.

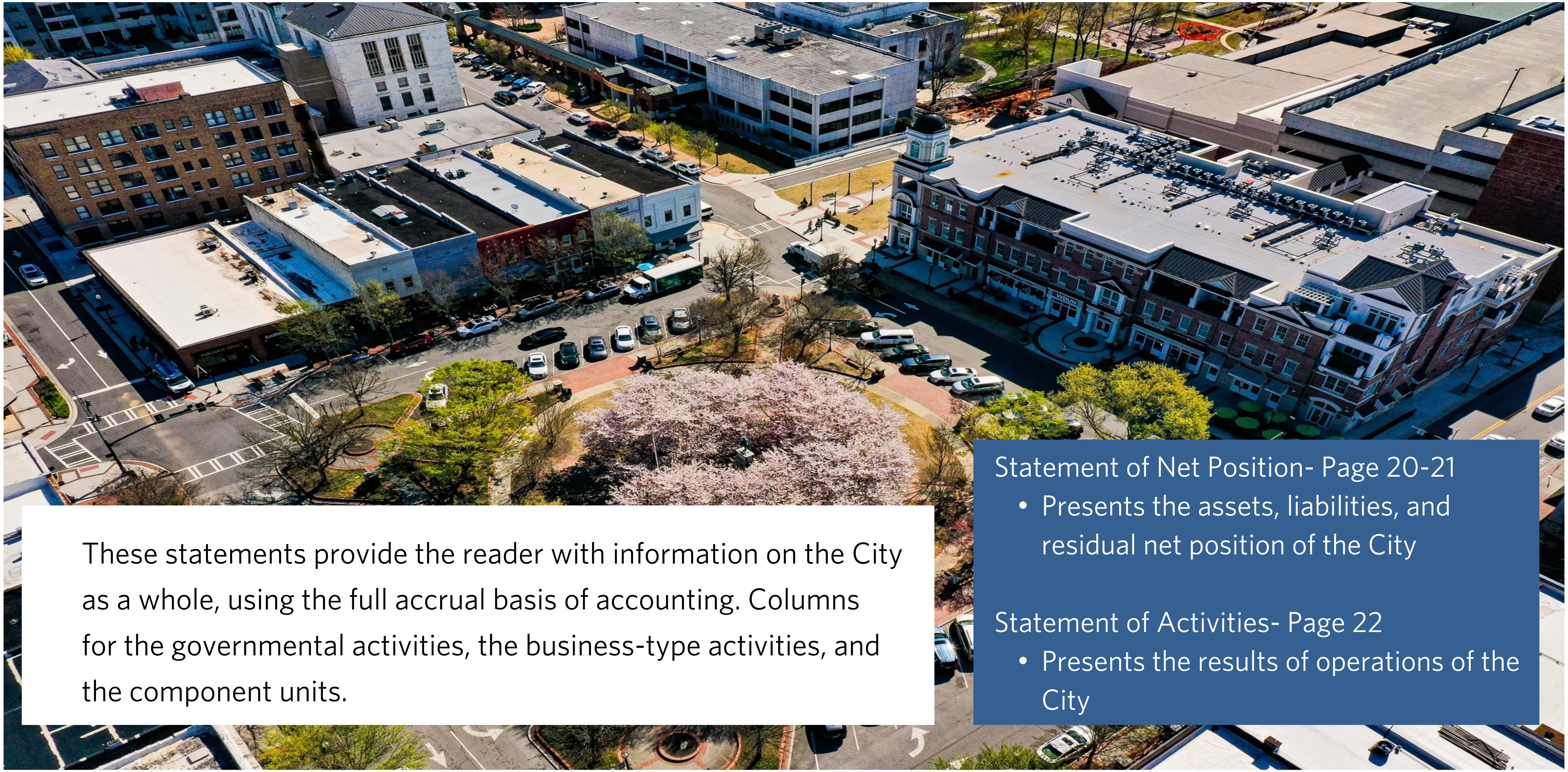
Rushton's Responsibilities

As independent auditors for the City of Gainesville, Georgia, our responsibility is to express opinions on the fair presentation of the financial statements

Auditing Standards

We audited the City's financial statements in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.

Government-Wide Statements



These statements provide the reader with information on the City as a whole, using the full accrual basis of accounting. Columns for the governmental activities, the business-type activities, and the component units.

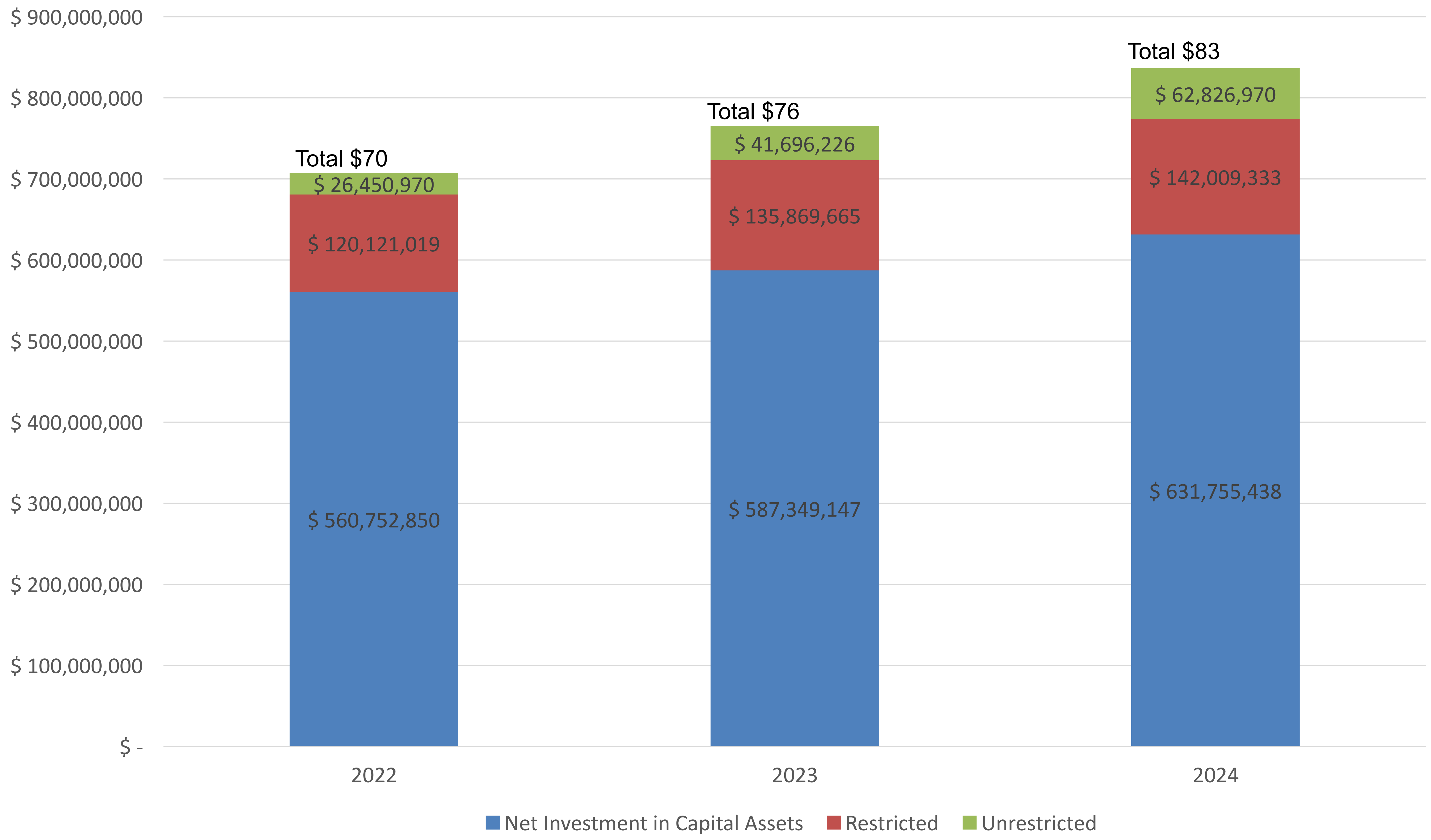
Statement of Net Position- Page 20-21

- Presents the assets, liabilities, and residual net position of the City

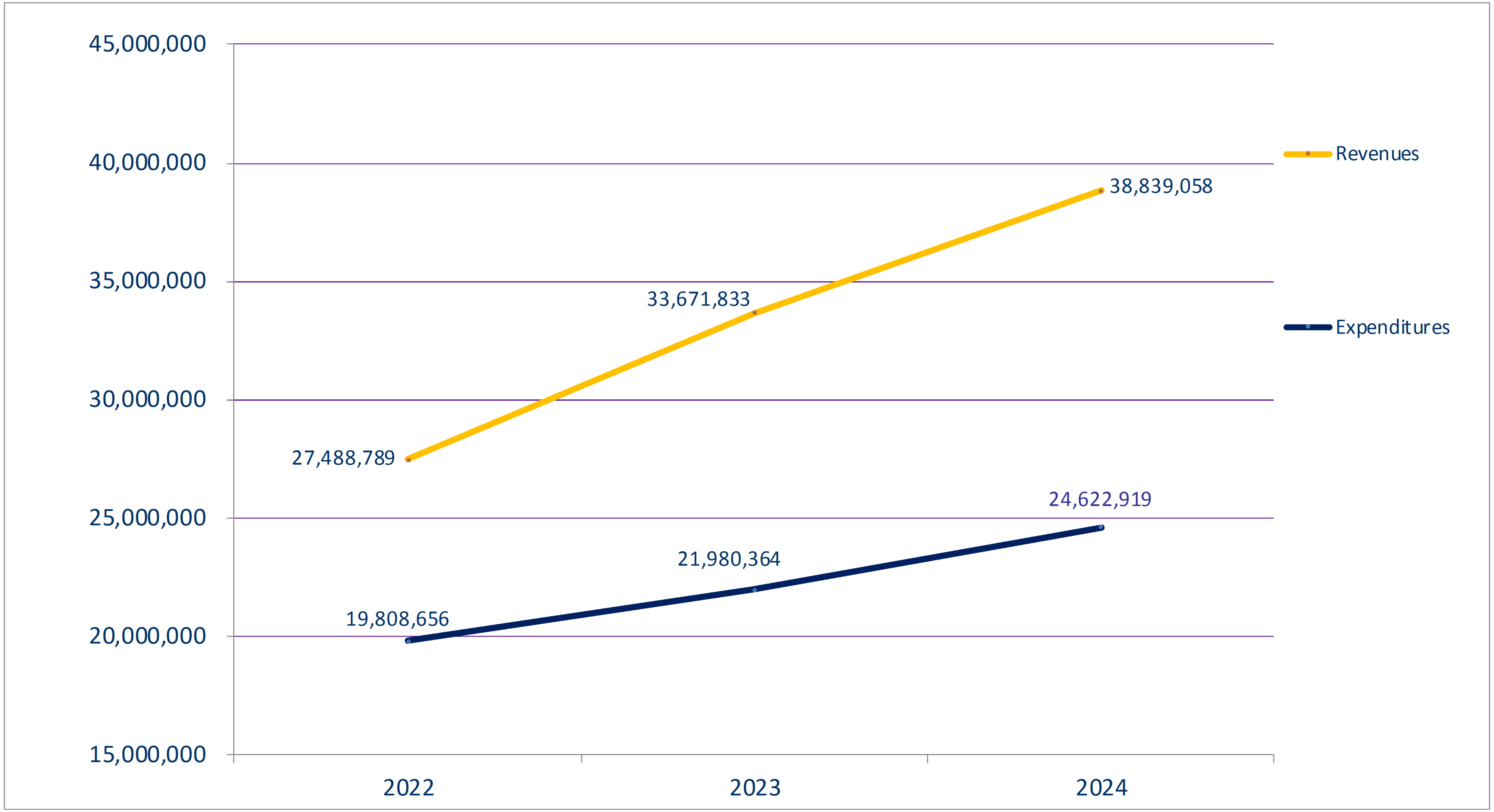
Statement of Activities- Page 22

- Presents the results of operations of the City

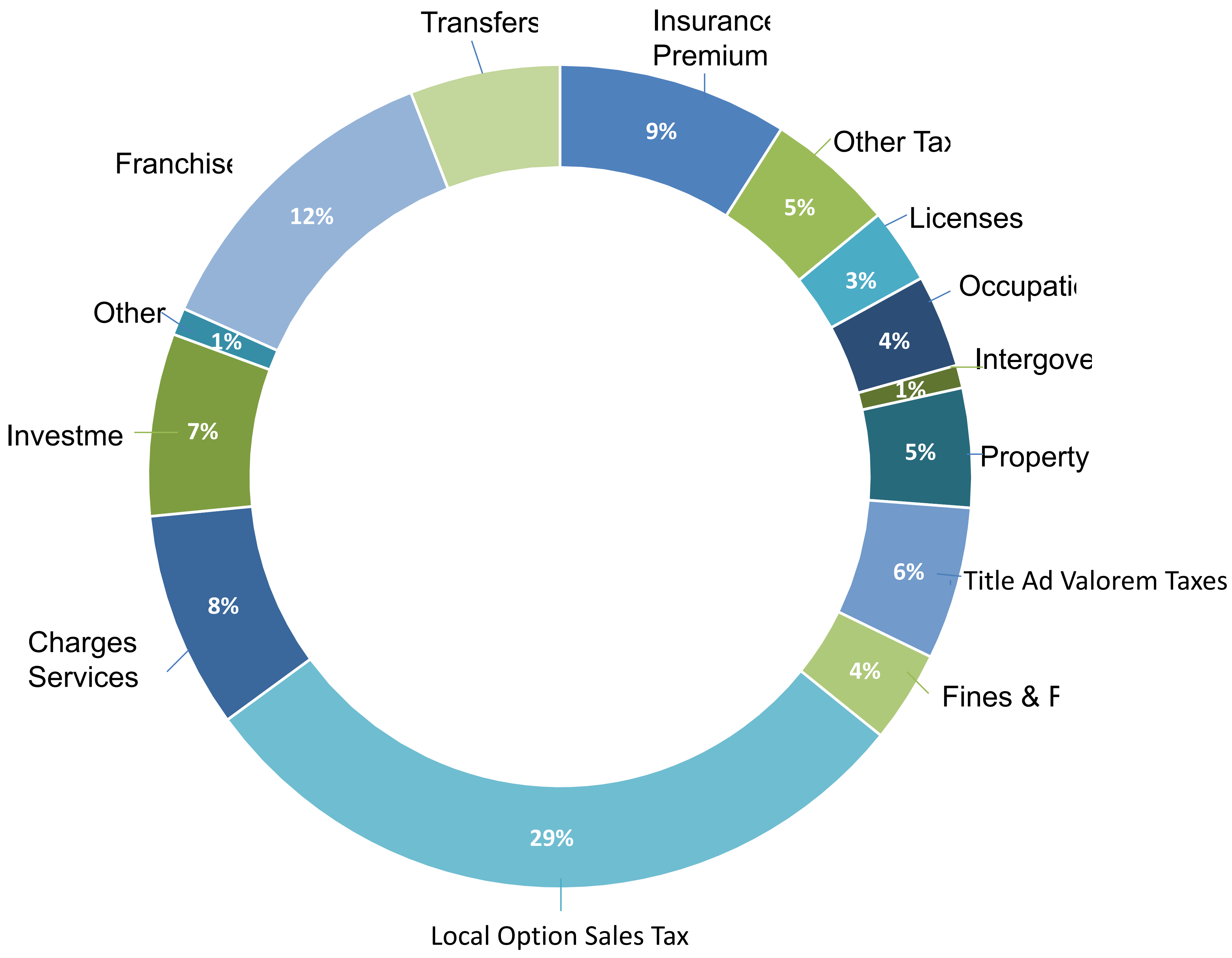
Government Wide Net Position – Last 3 Fiscal Years



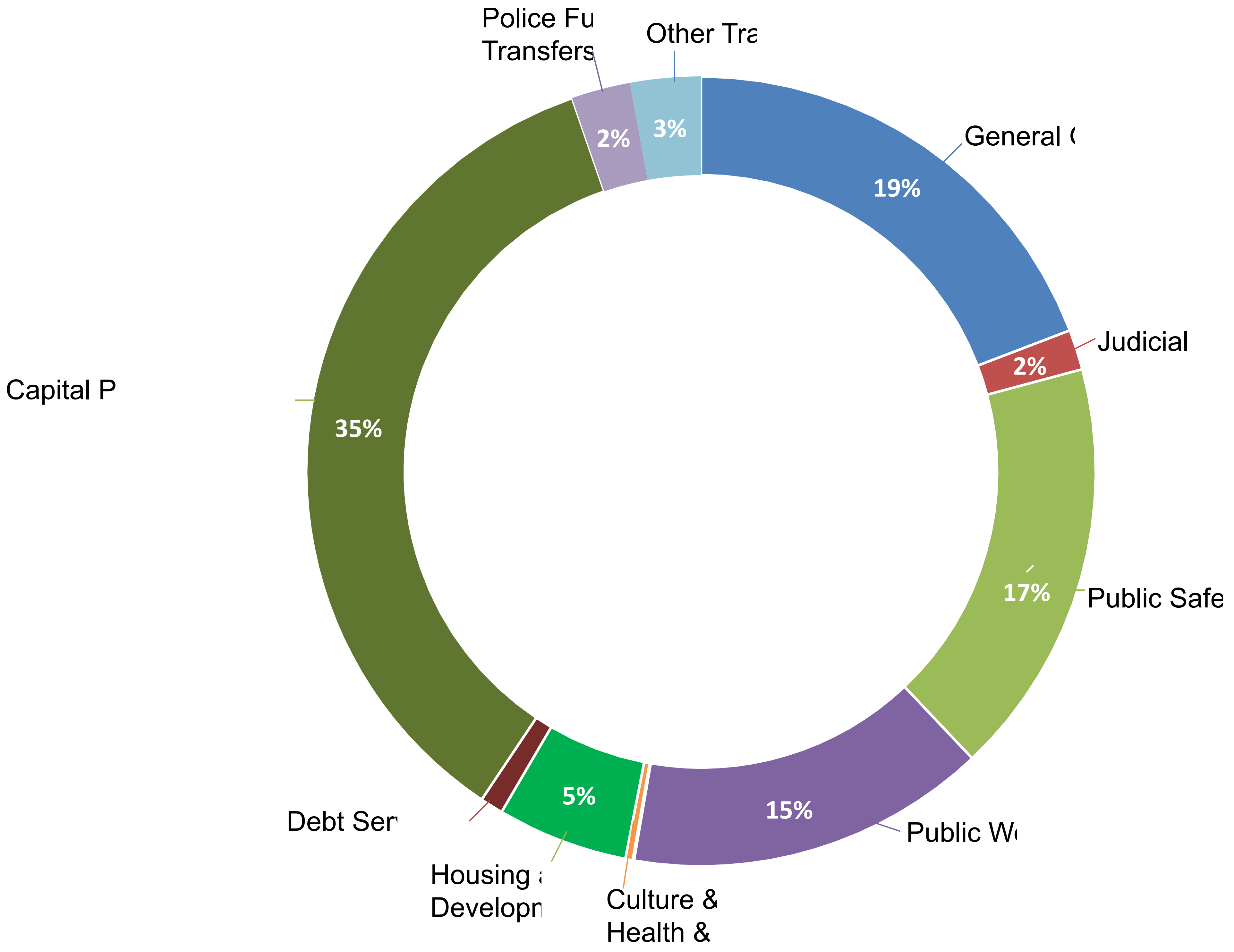
General Fund Revenues and Expenditures– Last 3 Fiscal Years



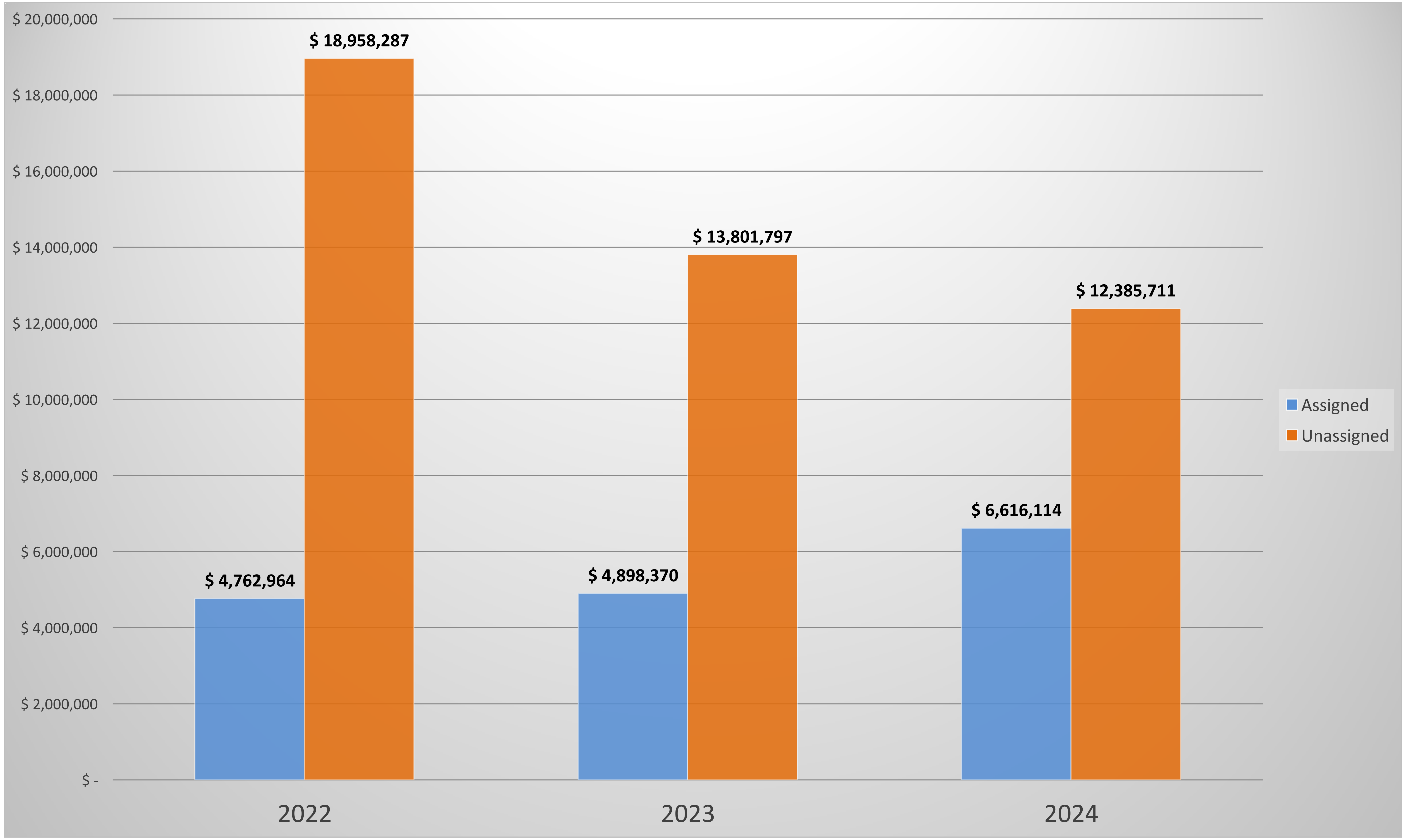
General Fund – Revenues by Source



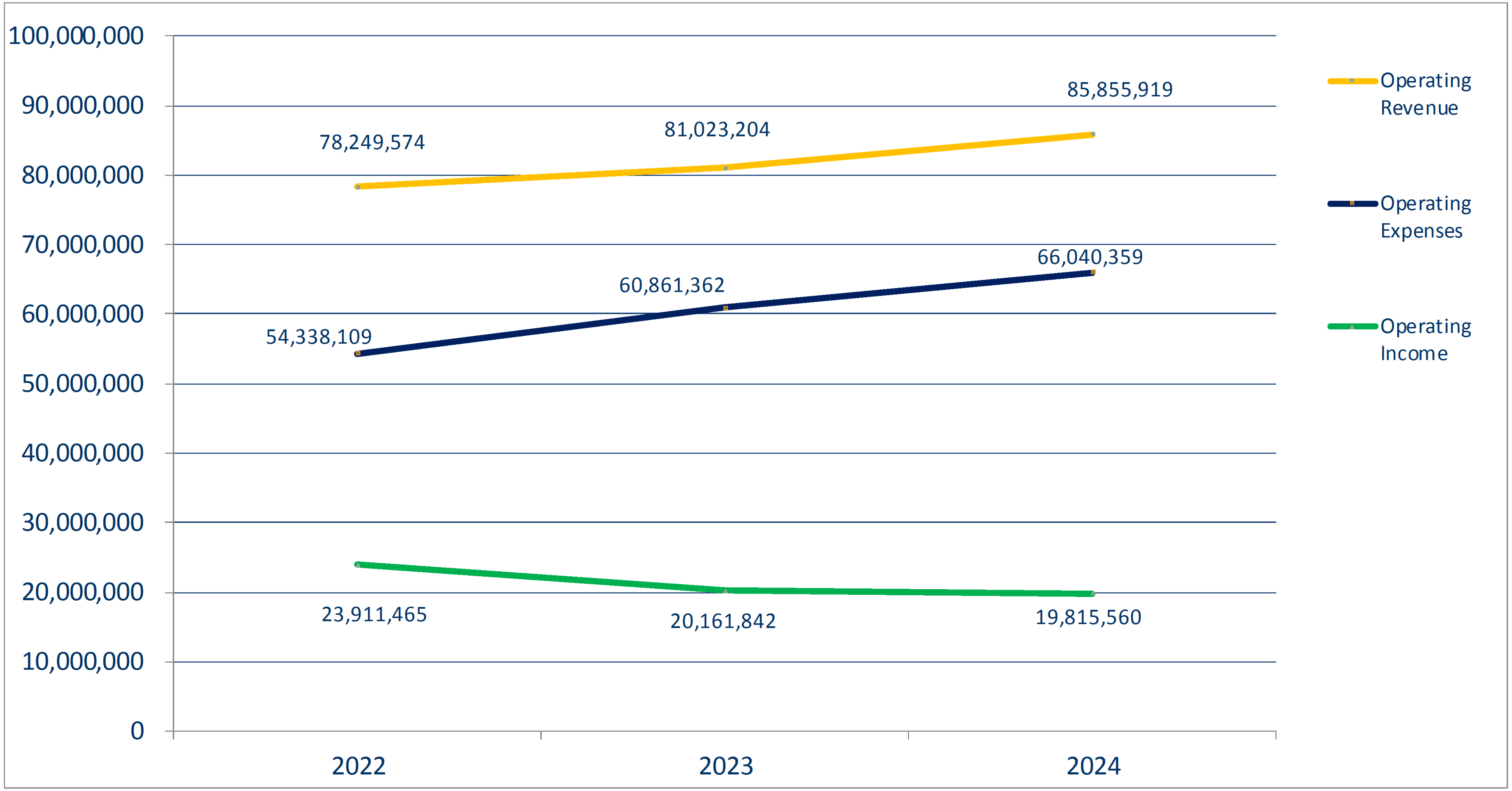
General Fund – Expenditures and Transfers by Function



General Fund – Fund Balance – Last 3 Fiscal Years



Department of Water Resources Fund Revenues and Expenses- Last 3 Fiscal Years



Report on Internal Control and Other Matters

In accordance with *Government Auditing Standards*, we have issued our report on our consideration of the City of Gainesville, Georgia's internal controls and our tests of compliance.

This report describes the scope of our testing of internal control and compliance, and the results of that testing, but is not intended to provide an opinion on the internal control or compliance.

This report can be found on pages 215-216.

Report on Compliance and Internal Controls over Major Programs

In accordance with *Uniform Guidance*, we have issued our report on our consideration of the City of Gainesville, Georgia's compliance with requirements applicable to each major program and on internal control over compliance.

This report describes the scope of our testing of compliance requirements and internal controls over major programs, and the results of that testing. We are required to express an opinion on the City's compliance with requirements; our opinion is unmodified. This report is not intended to provide an opinion on the internal control.

This report can be found on pages 217-219.

Current Reporting Changes

GASB 100

The Governmental Accounting Standards Board (GASB) has issued Statement No. 100, *Accounting Changes and Error Corrections*. The City has implemented this standard for the fiscal year ended June 30, 2024.

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

Current Reporting Changes

GASB 101

The Governmental Accounting Standards Board (GASB) has issued Statement No. 101, *Compensated Absences*. The City has implemented this standard for the fiscal year ended June 30, 2024.

The statement replaces GASB Statement No. 16, *Accounting for Compensated Absences*. The goal of the standard is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements. The new standard also removes the current requirement to disclose both the gross additions and deductions to the liability.

Future Reporting Changes

GASB 102

The Governmental Accounting Standards Board (GASB) has issued Statement No. 102, *Certain Risk Disclosures*. Effective for the City for fiscal year ending June 30, 2025.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Statement requires disclosure in the notes to the financial statements to describe:

- The concentration or constraint
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

Future Reporting Changes

GASB 103

The Governmental Accounting Standards Board (GASB) has issued Statement No. 103, *Financial Reporting Model Improvements*. Effective for the City for fiscal year ending June 30, 2026.

This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions.

This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

Future Reporting Changes

GASB 104

The Governmental Accounting Standards Board (GASB) has issued Statement No. 104, *Disclosure of Certain Capital Assets*. Effective for the City for fiscal year ending June 30, 2026.

This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital assets note disclosures.

This Statement also requires additional disclosures for capital assets held for sale.

Contact Information

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RUSHTON

ACCOUNTING & BUSINESS ADVISORS | CERTIFIED PUBLIC ACCOUNTANTS

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	December 27, 2024
Date Submitted:	January 9, 2025
Final Approval Date:	January 15, 2025
Presenter:	Kevin Hutcheson, Deputy Chief Financial Officer - Budget & Purchasing
Item of Business:	Resolution: Fourth Quarter Budget Adjustment for Fiscal Year 2024
Meeting Date:	January 16, 2025

Purpose of Request:
This request is to approve the budget adjustments associated with the fourth quarter of fiscal year 2024.

Facts & Issues / History & Background:
The City of Gainesville Code states in part: Sec. 2-3-87 - Budget amendments (a) General amendment. The council may amend the budget as deemed necessary or advantageous during the fiscal year, provided additional revenues or funding sources are identified for any net increase in expenditure. Following the end of each fiscal year quarter, any approved adjustments, including budgets for any projects authorized during the quarter shall be enacted through a budget adjustment resolution upon favorable vote of the city council. The supplemental budget resolutions shall be balanced for each and every fund that is amended.

Department Recommendation:
Financial Services recommends the approval of the fourth quarter budget adjustment for fiscal year 2024.

Department Director:
Jeremy Perry

If funding is involved, are funds approved within the current budget? No

Amount Requested: **Sources of Funds:**

Finance Comments:

Administrative Comments:

Attachments:
1. Resolution: Fourth Quarter Budget Adjustment for Fiscal Year 2024
2. Attachment A - Charts for 4th Quarter Budget Adjustments for FY2024
3. Attachment B - Descriptions for 4th Qtr BA for FY2024

RESOLUTION AR-2025 - ___

REGARDING FOURTH QUARTER BUDGET ADJUSTMENT
FOR FISCAL YEAR 2024

WHEREAS, the City Council approved a budget for fiscal year 2024 for the City of Gainesville on June 20, 2023; and

WHEREAS, the budget is a dynamic rather than static revenue and spending plan which requires adjustment from time to time as circumstances change; and

WHEREAS, these adjustments maintain a balanced budget for all funds.

NOW, THEREFORE, BE IT RESOLVED THAT the governing body for the City of Gainesville hereby adopts the adjustments to the budget listed on “Attachment A” and “Attachment B”, attached hereto and made a part of the Resolution

Adopted this _____ day of __________________, 2025.

____
W. Samuel Couvillon, Mayor

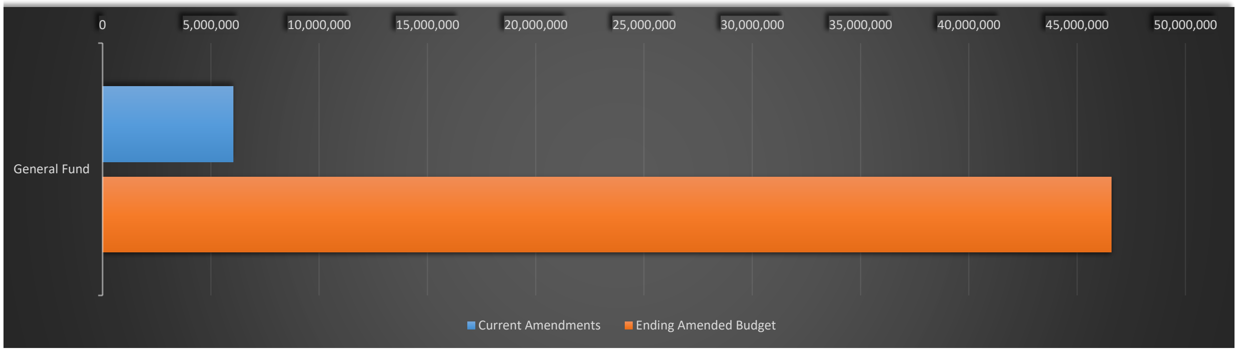
This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:

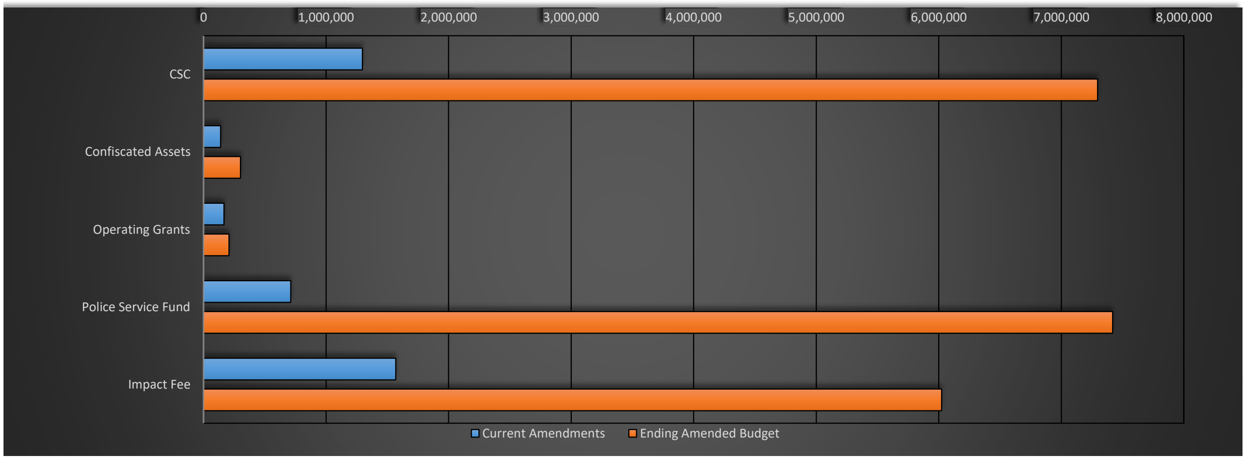
____
Denise O. Jordan, City Clerk

ATTACHMENT A

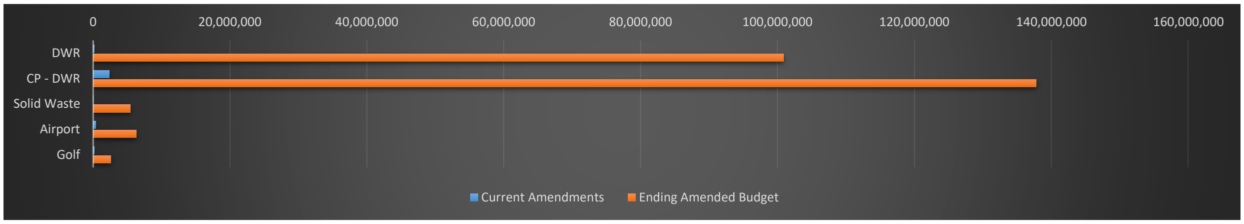
General Fund			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
General Fund	40,563,531	6,020,669	46,584,200
Grand Total	**40,563,531**	**6,020,669**	**46,584,200**



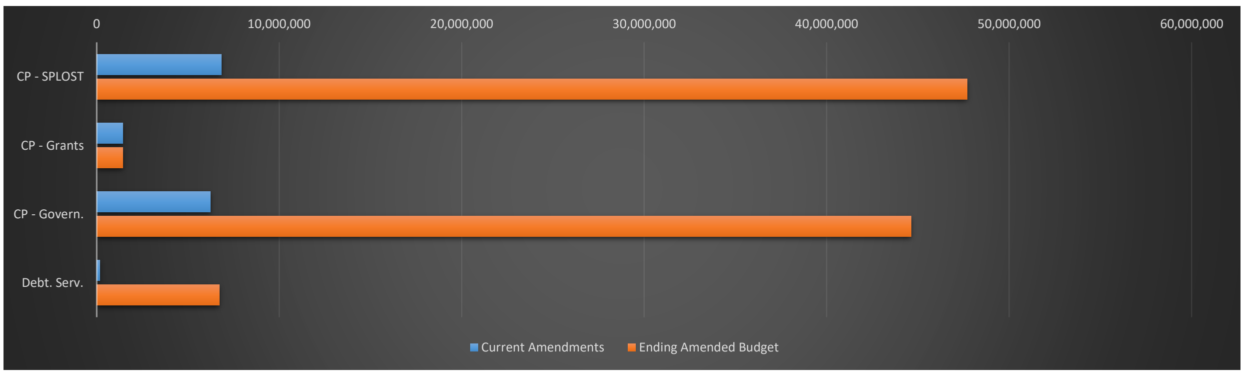
Special Revenue Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CSC	5,999,687	1,296,516	7,296,203
Cemetery Trust	65,000	0	65,000
Confiscated Assets	162,037	139,360	301,397
Operating Grants	40,883	166,879	207,762
HUD Grants	1,930,109	0	1,930,109
HUD Rev. Loan	6,300	0	6,300
Fire Services fund	11,671,992	0	11,671,992
Police Service Fund	6,707,184	711,525	7,418,709
Econ. Dev.	73,000	3,990,174	4,063,174
Land Bank Authority	407,793	0	407,793
TAD	2,799,520	0	2,799,520
H/M Tax Fund	2,000,425	0	2,000,425
Impact Fee	4,454,414	1,568,832	6,023,246
Info. Tech. Fund	42,260	0	42,260
Grand Total	**36,360,604**	**0**	**44,233,890**



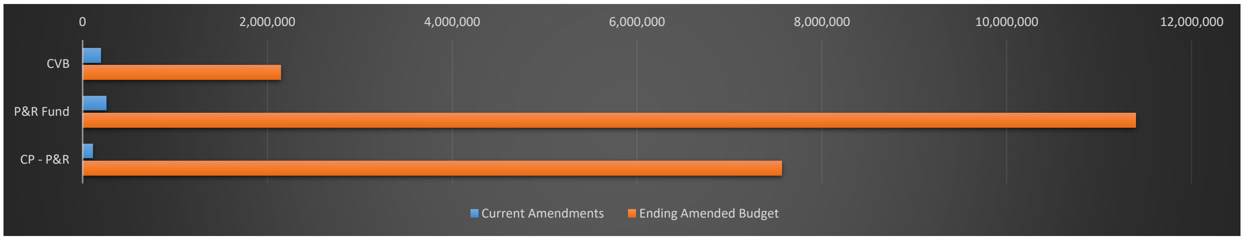
Enterprise Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
DWR	100,740,440	145,128	100,885,568
CP - DWR	135,465,080	2,371,491	137,836,571
Solid Waste	5,437,308	12,328	5,449,636
Airport	5,896,077	403,975	6,300,052
Golf	2,414,536	131,198	2,545,734
Grand Total	**249,953,441**	**3,064,120**	**253,017,561**



Capital and Debt Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CP - SPLOST	40,865,939	6,842,192	47,708,131
CP - Grants	0	1,429,941	1,429,941
CP - Govern.	38,394,892	6,228,965	44,623,857
Debt. Serv.	6,554,470	174,263	6,728,733
Grand Total	**85,815,301**	**14,675,361**	**100,490,662**



Component Unit			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CVB	1,952,387	193,534	2,145,921
P&R Fund	11,138,732	256,600	11,395,332
CP - P&R	7,457,720	110,000	7,567,720
Grand Total	**20,548,839**	**450,134**	**13,541,253**



Non-Profit			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
Non-Profit	26,114	0	26,114
Grand Total	**26,114**	**0**	**26,114**

Internal Service Fund			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
Gen. Insurance	2,352,611	59,598	2,412,209
Employee Ben.	11,344,294	0	11,344,294
Veh. Serv.	3,484,487	0	3,484,487
Grand Total	**17,181,392**	**59,598**	**17,240,990**

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
4th QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS

GENERAL FUND

GENERAL FUND

The General fund recognized a total increase of $6,020,669 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Transfer to funds 350 and 308 for Projects-96021-CEX East/West Spur, 91055-Placemaking Implementation, 91050- Placemaking Implementation, 93228- HR Vehicle, 18354- Trailhead Enhancements in the amount $3,696,423.
- Increase in Budgeted Fund Balance for new GASB requirements regarding SBITAs in the amount of $1,996,246.
- Recognize additional LOST revenue in the amount of $328,000.

SPECIAL REVENUE FUNDS

COMMUNITY SERVICE CENTER FUND

The Community Service fund recognized a total increase of $1,296,516 during the fourth quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- Year-end operating budget adjustments in the amount of $1,296,516.

CONFISCATED ASSETS FUND

The Confiscated Assets fund recognized a total increase of $139,360 during the fourth quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- Year-end revenue recognition budget adjustments in the amount of $139,360.

OPERATING GRANTS FUND

The Operating Grants fund recognized a total increase of $166,879 during the fourth quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- Year-end Grant budget adjustments in the amount of $166,879.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
4th QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS

POLICE SERVICES FUND

The Police Services fund recognized a total increase of $711,525 during the fourth quarter of fiscal year 2024. The adjustment associated with this increase are as follows:

- Recognize insurance reimbursement in the amount of $32,097.
- Year-end operating budget adjustments in the amount of $679,428.

ECONOMIC DEVELOPMENT FUND

The Economic Development fund recognized a total increase of $3,990,174 during the fourth quarter of fiscal year 2024. The adjustment associated with this increase are as follows:

- Reclass revenue for sale of portion of Broad Street in the amount of $490,161.
- Transfer for fund 350 for project 91073- Midland Parking Deck in the amount of $3,500,013.

IMPACT FEE FUND

The Impact Fee fund recognized a total increase of $1,568,832 during the fourth quarter of fiscal year 2024. The adjustment associated with this increase is as follows:

- Transfer to fund 320 for project 082003- Public Safety Training Complex in the amount $1,568,832.

ENTERPRISE FUNDS

DEPARTMENT OF WATER RESOURCES FUND

The DWR fund recognized a total increase of $145,125 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Year-end operating budget adjustments in the amount of $145,125.

SOLID WASTE FUND

The Solid Waste fund recognized a total increase of $12,328 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Year-end operating budget adjustments in the amount of $12,238.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
4th QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS

AIRPORT FUND

The Airport fund recognized a total increase of $403,973 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Increase in Budgeted Fund Balance for grant match of Project 50154- Runway 5-23 Rehabilitation in the amount of $403,975.

CHATTAHOOCHEE GOLF COURSE FUND

The Chattahoochee Golf Course fund recognized a total increase of $131,198 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Year-end operating budget adjustments in the amount of $131,198.

CAPITAL AND DEBT FUNDS

SPLOST CAPITAL PROJECTS FUND

The SPLOST Capital Project fund recognized a total increase of $6,842,192 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Increase in Budgeted Fund Balance for projects 082003, and 085004, in the amount of $6,842,192.

GRANTS CAPITAL PROJECTS FUND

The Grants Capital Project fund recognized a total increase of $1,429,941 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Re-establish budgets from FY23 to FY 24 in the amount of $859,678.
- Establish budget for project 93241- FY24 LRA Grant in the amount of $570,262.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
4th QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS

GENERAL GOVERNMENT CAPITAL PROJECTS FUND

The General Government Capital Project fund recognized a total increase of $6,228,965 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Transfer from funds 350 and 308 for Projects-96021-CEX East/West Spur, 91055- Placemaking Implementation, 91050- Placemaking Implementation, 93228- HR Vehicle, 18354- Trailhead Enhancements in the amount $2,050,000.
- Increase in Budgeted Fund Balance for Debt Service of Palo Alto Network Upgrade Note Payment in the amount of $174,263.
- Record of Palo Alto Network Upgrade Note Payable in the amount of $504,689.
- Transfer from fund 230 for project 91073- Midland Parking Deck in the amount of $3,500,013.

DWR CAPITAL PROJECTS FUND

The DWR Capital Project fund recognized a total increase of $2,371,491 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Record GDOT revenue for project 18741 in the amount of $221,178.
- Transfer from fund 100 for project 18354 in the amount of $1,900,000.
- Increase in Budgeted Fund Balance in the amount of $250,313 for GEFA Loan expenses.

DEBT SERVICE FUND

The Debt Service fund recognized a total increase of $174,263 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Transfer from fund 100 for Palo Alto Network Upgrade Note Payment in the amount of $174,263.

COMPONENT FUNDS

CONVENTION & VISTORS BUREAU FUND

The Convention and Visitors Bureau fund recognized a total increase of $193,534 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Year-end operating budget adjustments in the amount of $193,534.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
4th QTR BA for FY2024 ADJUSTMENT DESCRIPTIONS

PARKS AND RECREATION FUND

The Parks and Recreation fund recognized a total increase of $256,600 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase are as follows:

- Increase in Budgeted Fund balance for AR-24-03 Video Wall at Midland Greenway Amphitheater in the amount of $110,000.
- Year-end operating budget adjustments in the amount of $146,600.

PARKS AND RECREATION CAPITAL PROJECT FUND

The Parks and Recreation Capital Project fund recognized a total increase of $110,000 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Transfer from fund 290 for AR-24-03 Video Wall at Midland Greenway Amphitheater in the amount of $110,000.

INTERNAL SERVICE FUNDS

GENERAL INSURANCE FUND

The General Insurance fund recognized a total increase of $59,598 during the fourth quarter of fiscal year 2024. The adjustments associated with this increase is as follows:

- Insurance reimbursements in the amount of $59,598.

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	December 27, 2024
Date Submitted:	January 9, 2025
Final Approval Date:	January 15, 2025
Presenter:	Kevin Hutcheson, Deputy Chief Financial Officer - Budget & Purchasing
Item of Business:	Resolution: First Quarter Budget Adjustment for Fiscal Year 2025
Meeting Date:	January 16, 2025

Purpose of Request:
Financial Services recommends the approval of the first quarter budget adjustment for fiscal year 2025.

Facts & Issues / History & Background:
The City of Gainesville Code states in part: Sec. 2-3-87 - Budget amendments (a) General amendment. The Council may amend the budget as deemed necessary or advantageous during the fiscal year, provided additional revenues or funding sources are identified for any net increase in expenditure. Following the end of each fiscal year quarter, any approved adjustments, including budgets for any projects authorized during the quarter shall be enacted through a budget adjustment resolution upon favorable vote of the council. The supplemental budget resolutions shall be balanced for each and every fund that is amended.

Department Recommendation:
Financial Services recommends the approval of the first quarter budget adjustment for fiscal year 2025.

Department Director:
Jeremy Perry

If funding is involved, are funds approved within the current budget? No

Administrative Comments:

Attachments:
1. Resolution: First Quarter Budget Adjustment for Fiscal Year 2025
2. Attachment A - Charts for 1st Quarter Budget Adjustments for FY2025
3. Attachment B - Descriptions for 1st Qtr BA for FY2025

RESOLUTION AR-2025 - ___

REGARDING FIRST QUARTER BUDGET ADJUSTMENT
FOR FISCAL YEAR 2025

WHEREAS, the City Council approved a budget for fiscal year 2025 for the City of Gainesville on July 2, 2024; and

WHEREAS, the budget is a dynamic rather than static revenue and spending plan which requires adjustment from time to time as circumstances change; and

WHEREAS, these adjustments maintain a balanced budget for all funds.

NOW, THEREFORE, BE IT RESOLVED THAT the governing body for the City of Gainesville hereby adopts the adjustments to the budget listed on "Attachment A" and "Attachment B", attached hereto and made a part of the Resolution.

Adopted this _____ day of __________________, 2025.

____
W. Samuel Couvillon, Mayor

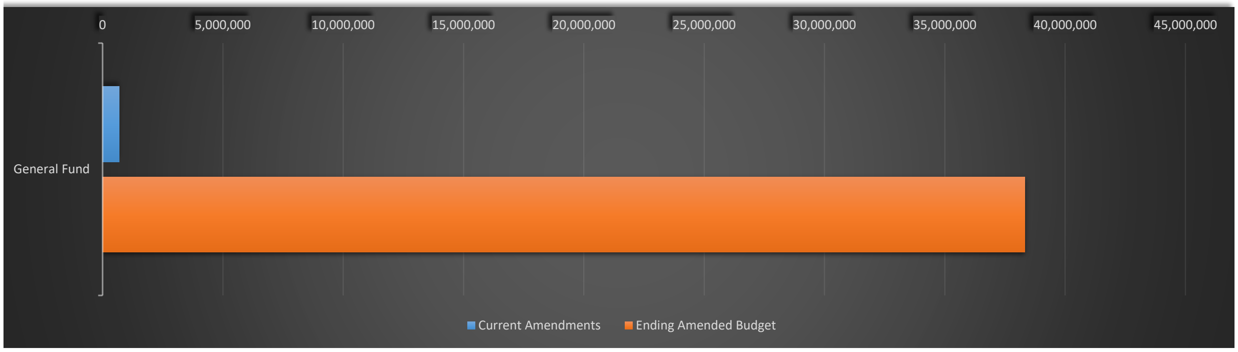
This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:

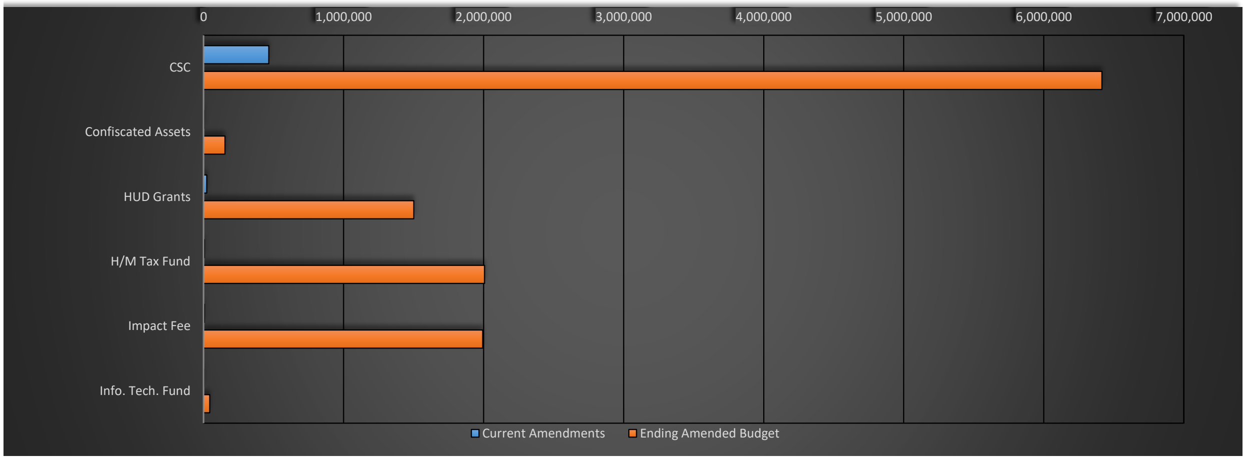
____
Denise O. Jordan, City Clerk

ATTACHMENT A

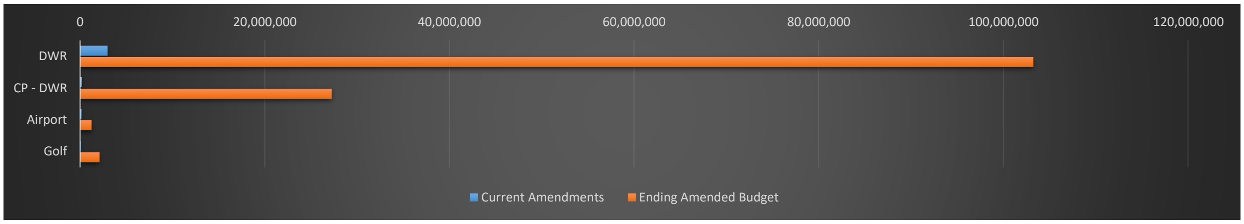
General Fund			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
General Fund	37,644,162	680,684	38,324,846
Grand Total	**37,644,162**	**680,684**	**38,324,846**



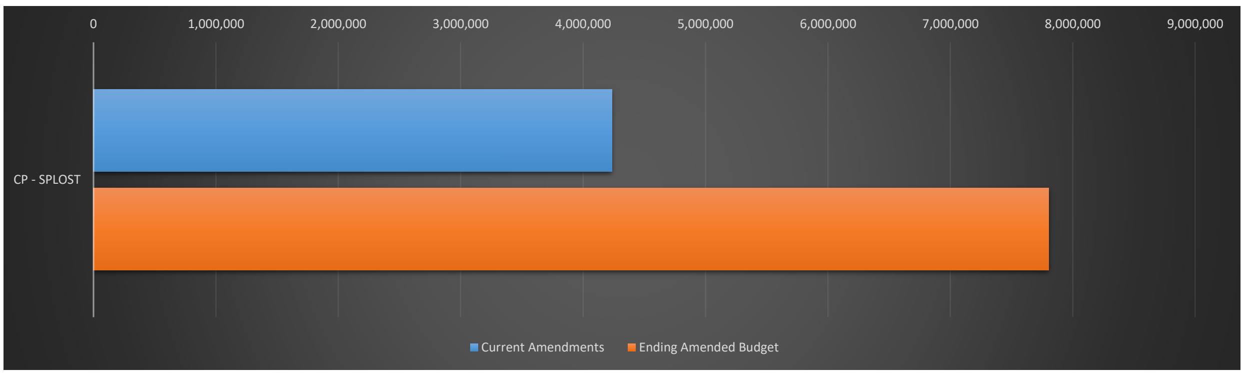
Special Revenue Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CSC	5,949,067	465,928	6,414,995
Cemetery Trust	105,000	0	105,000
Confiscated Assets	150,000	2,821	152,821
Operating Grants	0	0	0
HUD Grants	1,478,398	22,930	1,501,328
HUD Rev. Loan	0	0	0
Fire Services fund	13,387,627	0	13,387,627
Police Service Fund	6,508,936	0	6,508,936
Econ. Dev.	73,000	0	73,000
Land Bank Authority	100,000	0	100,000
TAD	3,920,193	0	3,920,193
H/M Tax Fund	2,000,425	6,000	2,006,425
Impact Fee	1,987,200	6,000	1,993,200
Info. Tech. Fund	42,260	2,000	44,260
Grand Total	**35,702,106**	**0**	**36,207,785**



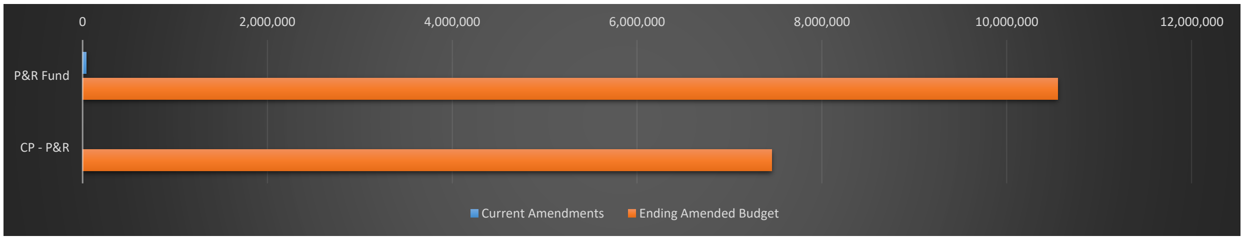
Enterprise Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
DWR	100,280,557	2,926,878	103,207,435
CP - DWR	27,082,598	150,000	27,232,598
Solid Waste	4,159,976	0	4,159,976
Airport	1,108,772	119,421	1,228,193
Golf	2,014,804	28,998	2,043,802
Grand Total	**134,646,707**	**3,225,297**	**137,872,004**



Capital and Debt Funds			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CP - SPLOST	3,570,000	4,235,000	7,805,000
CP - Grants	0	0	0
CP - Govern.	7,799,335	0	7,799,335
Debt. Serv.	6,156,562	0	6,156,562
Grand Total	**17,525,897**	**4,235,000**	**21,760,897**



Component Unit			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
CVB	2,266,923	0	2,266,923
P&R Fund	10,512,064	39,533	10,551,597
CP - P&R	7,457,720	0	7,457,720
Grand Total	**20,236,707**	**39,533**	**12,818,520**



Non-Profit			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
Non-Profit	25,021	0	25,021
Grand Total	**25,021**	**0**	**25,021**

Internal Service Fund			
Fund	**Beginning Amended Budget**	**Current Amendments**	**Ending Amended Budget**
Gen. Insurance	2,408,282	0	2,408,282
Employee Ben.	12,099,993	25,000	12,124,993
Veh. Serv.	4,090,343	22,509	4,112,852
Grand Total	**18,598,618**	**47,509**	**18,646,127**

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
1st QTR BA for FY2025 ADJUSTMENT DESCRIPTIONS

GENERAL FUND

GENERAL FUND

The General fund recognized a total increase of $680,684 during the first quarter of fiscal year 2025. The adjustments associated with this increase are as follows:

- FY24-FY25 Anticipated re-appropriations of open balances from purchase orders.
- Recognize interest income revenues in the amount of $600,000.

SPECIAL REVENUE FUNDS

CONFISCATED ASSETS FUND

The Confiscated Assets fund recognized a total increase of $2,821 during the first quarter of fiscal year 2025. The adjustment associated with this increase is as follows:

- FY24-FY25 Anticipated re-appropriations of open balances from purchase orders.

COMMUNITY SERVICE CENTER FUND

The Community Service Center fund recognized a total increase of $465,928 during the first quarter of fiscal year 2025. The adjustment associated with this increase is as follows:

- FY24-FY25 Anticipated re-appropriations of open balances from purchase orders.

HUD GRANTS FUND

The HUD Grants fund recognized a total increase of $22,930 during the first quarter of fiscal year 2025. The adjustment associated with this increase is as follows:

- FY24-FY25 Anticipated re-appropriations of open balances from purchase orders.

HOTEL/MOTEL TAX FUND

The Hotel/Motel Tax fund recognized a total increase of $6,000 during the first quarter of fiscal year 2025. The adjustment associated with this increase is as follows:

- Recognize interest income revenues in the amount of $6,000.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
1st QTR BA for FY2025 ADJUSTMENT DESCRIPTIONS

IMPACT FEE FUND

The Impact Fee fund recognized a total increase of $6,000 during the first quarter of fiscal year 2025. The adjustment associated with this increase is as follows:

- Recognize interest income revenues in the amount of $6,000.

INFORMATION TECHNOLOGY FUND

The Information Technology fund recognized a total increase of $2,000 during the first quarter of fiscal year 2025. The adjustment associated with this increase is as follows:

- Recognize interest income revenues in the amount of $2,000.

ENTERPRISE FUNDS

DEPARTMENT OF WATER RESOURCES FUND

The DWR fund recognized a total increase of $2,926,878 during the first quarter of fiscal year 2025. The adjustments associated with this increase is as follows:

- FY24-FY25 Anticipated re-appropriations of open balances from purchase orders.

AIRPORT FUND

The Airport fund recognized a total increase of $119,421 during the first quarter of fiscal year 2025. The adjustments associated with this increase is as follows:

- FY24-FY25 Anticipated re-appropriations of open balances from purchase orders

CHATTAHOOTCHEE GOLF COURSE FUND

The Chattahoochee Gold Course fund recognized a total increase of $28,998 during the first quarter of fiscal year 2025. The adjustments associated with this increase is as follows:

- FY24-FY25 Anticipated re-appropriations of open balances from purchase orders.

ATTACHMENT B
QUARTERLY BUDGET ADJUSTMENT RESOLUTION
1st QTR BA for FY2025 ADJUSTMENT DESCRIPTIONS

SOLID WASTE FUND

The Solid Waste fund recognized a total increase of $654,000 during the first quarter of fiscal year 2025. The adjustments associated with this increase is as follows:

- Increase in budgeted fund balance for Packer Trucks debt payment in the amount of $654,000.

CAPITAL AND DEBT FUNDS

SPLOST CAPITAL PROJECTS FUND

The SPLOST Capital Project fund recognized a total increase of $4,235,000 during the first quarter of fiscal year 2025. The adjustments associated with this increase are as follows:

- Establishment of FY2025 capital projects per Resolution AR-24-03.

COMPONENT UNIT FUNDS

PARKS AND RECREATION FUND

The Parks and Recreation fund recognized a total increase of $39,533 during the first quarter of fiscal year 2025. The adjustments associated with this increase are as follows:

- FY24-FY25 Anticipated re-appropriations of open balances from purchase orders in the amount of $39,533.

INTERNAL SERVICE FUNDS

EMPLOYEE BENEFITS FUND

The Employee Benefits fund recognized a total increase of $25,000 during the first quarter of fiscal year 2025. The adjustments associated with this increase is as follows:

- Recognize interest income revenues in the amount of $25,000.

VEHICLE SERVICES FUND

The General Insurance fund recognized a total increase of $22,509 during the first quarter of fiscal year 2025. The adjustments associated with this increase is as follows:

- FY24-FY25 Anticipated re-appropriations of open balances from purchase orders.

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	January 9, 2025
Date Submitted:	January 13, 2025
Final Approval Date:	January 15, 2025
Presenter:	Sam Couvillon
Item of Business:	Appointment: Convention & Visitors Bureau Authority
Meeting Date:	January 16, 2025

Purpose of Request:
The purpose of this request is to address the "Attractions Industry" vacant position.

Facts & Issues / History & Background:
The board follows the guidelines set forth in state legislation as well as the City Charter and Code of Ordinances. Members of the Authority serve two-year terms. Ross Stevens, who represents the Lanier Tech Ramsey Center, has confirmed a willingness to serve on the board.

Department Recommendation:
To consider the nomination as submitted by the Mayor.

Department Director:
Sam Couvillon

If funding is involved, are funds approved within the current budget? No

Amount Requested: **Sources of Funds:**

Finance Comments:

Administrative Comments:

Attachments:
1. CVB Members - Local Appointments List_01132025120421

Convention and Visitors Bureau (CVB) Authority

The Gainesville Convention and Visitors Bureau Authority was established in 2015 by an act of the Georgia Legislature. The City of Gainesville contracts with the GCVB to promote the downtown and midtown area of Gainesville as a destination for business and leisure travel, to attract conventions and trade shows in cooperation with area hotels and to encourage tourism to the city in general. The board consists of 7 members who serve two-year terms. Five of the members represent area hotels, attractions, and restaurants and two are City employees. The primary contact for the City's appointments is the Director of Communications and Tourism.

Term of Office: 2 years

Meetings: See Meetings Calendar

	Name:	**Date Appointed:**	**Current Term Expiration Date:**	
Hotel/Motel Industry Representative	Nimisha Patel	07/01/2024	06/30/2026	**FILLED**
Hotel/Motel Industry Representative	Jay Singh	07/01/2023	06/30/2025	**FILLED**
Restaurant/Food Establishment Representative	Rand Carswell	09/05/2023	06/30/2025	**FILLED**
Attractions Industry Representative	Amy Bradford	07/01/2024	06/30/2026	**FILLED**
Attractions Industry Representative	Vacant Seat	05/16/2024	06/30/2025	**FILLED**
Virtue of Position	Kate Mattison	07/01/2014	12/31/2050	**FILLED**
Virtue of Position	Bryan Lackey	11/30/2015	12/31/2050	**FILLED**

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	January 9, 2025
Date Submitted:	January 13, 2025
Final Approval Date:	January 15, 2025
Presenter:	Sam Couvillon
Item of Business:	Appointment: Housing Authority
Meeting Date:	January 16, 2025

Purpose of Request:
The purpose of this request is to address the 6th commissioner seat.

Facts & Issues / History & Background:
The Housing Authority follows the guidelines within the Georgia Code (Section 8-3-50) as well as the City Charter and the City Code of Ordinances. Authority Commissioners terms are for five-years and the Housing Commissioner term is for one-year.

Jenni Hothem has confirmed a willingness to serve on the board. The verification of outstanding debt was completed and all appear to be in order.

Department Recommendation:
To cosider the nominiation as presented by the Mayor.

Department Director:
Sam Couvillon

If funding is involved, are funds approved within the current budget? No

Amount Requested: **Sources of Funds:**

Finance Comments:

Administrative Comments:

Attachments:
1. HA Members - Local Appointments List_01132025121417

Housing Authority

The purpose of this authority is to provide opportunities for people experiencing barriers to housing because of income, disability or special needs in an environment which preserves personal dignity, and in a manner which maintains the public trust. This authority consists of five persons appointed by the Mayor, one of which must be a resident of said Housing Authority. The term of office is five years. The resident commissioner term of office is one year. The Housing Authority was created via legislative action through the State of Georgia and the primary contact is the Executive Director of the Housing Authority.

Term of Office: 5 years and 1 year

Contact: Beth Brown, Executive Director
P.O. Box 653, Gainesville, GA 30503

	Name:	**Date Appointed:**	**Current Term Expiration Date:**	
Commissioner	Michael Thurmond	06/05/2024	06/04/2029	**FILLED**
Commissioner	Joy Griffin	11/02/2021	05/19/2025	**FILLED**
Commissioner Chair	Darryl Smallwood	03/05/2024	03/04/2029	**FILLED**
Resident Commissioner	Kimberly Harper	10/18/2024	10/17/2024	**EXPIRED**
Commissioner Vice Chair	Faron Thompson	07/21/2020	08/18/2025	**FILLED**
Commissioner			12/31/2029	**VACANT**
Ex-Officio	Abigail Guzman	01/08/2025	1/6/2026	**FILLED**

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	December 18, 2024
Date Submitted:	January 14, 2025
Final Approval Date:	January 15, 2025
Presenter:	Alisa Grayson, Deputy City Clerk
Item of Business:	Resolution: 2025 Election and Qualifying Information
Meeting Date:	January 16, 2025

Purpose of Request:
The purpose of this resolution is to prepare for the 2025 regular scheduled election.

Facts & Issues / History & Background:
The proposed resolution addresses the following items:

1. Calls for an election on November 4, 2025 to fill positions for the Mayor, Council Members and Board of Education Members with terms that expire on December 31, 2025.
2. Appoints the City Clerk as the Municipal Superintendent and Qualifying Officer.
3. Sets the qualifying fees and authorizes their publication.
4. Sets the qualifying period and authorizes its publication.
5. Authorizes the City Clerk and/or City Attorney to make decisions concerning the qualification of candidates.

Department Recommendation:
Adopt the resolution as presented.

Department Director:
Bryan Lackey

If funding is involved, are funds approved within the current budget? No

Amount Requested: **Sources of Funds:**

Finance Comments:

Administrative Comments:

Attachments:
1. Resolution 2025 Election and Qualifying Information

RESOLUTION BR-2025-

2025 ELECTION AND QUALIFYING INFORMATION

WHEREAS, the City of Gainesville shall conduct its regularly scheduled election on November 4, 2025 to fill terms that will expire on December 31, 2025; and

WHEREAS, the Georgia Election Code requires the qualifying fee to be set and published no later than February 1st; and

WHEREAS, the qualifying fee formula, per the Georgia Election Code, was used to calculate qualifying fees.

NOW, THEREFORE, BE IT RESOLVED THAT the governing body appoints the City Clerk as the Municipal Superintendent, Election Superintendent and Qualifying Officer for the election to be held in 2025.

BE IT FURTHER RESOLVED THAT the governing body hereby authorizes the City Clerk to publish the qualifying fees as shown below.

POSITION	QUALIFYING FEE
Mayor	$1200.00
Council Member, Ward 1	$765.00
Council Member, Ward 4	$765.00
Board of Education Member, District 1	$360.00
Board of Education Member, District 4	$360.00

BE IT FURTHER RESOLVED THAT the City Clerk's Office is authorized to qualify candidates August 18-20, 2025 and shall publish such action in compliance with the Georgia Election Code.

BE IT FURTHER RESOLVED THAT the decisions concerning the qualifying of candidates shall be determined by the City Clerk and/or the City Attorney, in compliance with provisions of the Georgia Election Code; the Rules of the State Election Board; and the Charter and Code of Ordinances of the City of Gainesville.

Adopted this ______ day of January, 2025.

____

W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:

____

Denise O. Jordan, City Clerk

CITY OF GAINESVILLE

Work Session Agenda Request

Item Created:	January 14, 2025
Date Submitted:	January 14, 2025
Final Approval Date:	January 15, 2025
Presenter:	Bryan Lackey, City Manager
Item of Business:	Intent to Opt Out of Homestead Exemption
Meeting Date:	January 16, 2025

Purpose of Request:
To conduct the first of three (3) public hearings regarding the governing body's intent to opt out of the statewide adjusted base year ad valorem homestead exemption for the City of Gainesville otherwise granted by O.C.G.A. § 48-5-44.2(b).

Facts & Issues / History & Background:
The Public hearings are scheduled for January 16, 2025, January 30, 2025 and February 4, 2025.

Department Recommendation:

Department Director:
Bryan Lackey

If funding is involved, are funds approved within the current budget? No

Amount Requested: **Sources of Funds:**

Finance Comments:

Administrative Comments:

Attachments:
1. Gainesville Times Ad pdf 01-08-2025 #1
2. Resolution: Opt Out of Homestead Exemption

Morris reflects on legacy as he steps down from school board

BY BEN ANDERSON
banderson@gainesvilletimes.com

Editor's note: This published in a previous E-Paper edition and is being provided here for print-only readers.

After 24 years on the Hall County school board, Nath Morris is stepping down, leaving a legacy defined by growth, innovation and steady leadership.

"It's been an honor and a privilege to serve on the Hall County school board for 24 years," he said in a sit-down interview. "That's 40% of my life."

Morris, 60, announced in March that he would not seek reelection, saying he has less time to commit to his school board duties since becoming president of the U.S. Poultry & Egg Association last year.

Morris will be succeeded by Beau Sheppard, who ran unopposed as a Republican in the November election.

A visionary for work-based learning

During Morris' tenure, the district has seen tremendous change, due in large part to a growing and increasingly diverse student population. The school board has adapted to these changes by building new schools and renovating old ones, and by greatly expanding its work-based learning opportunities in a range of fields such as culinary arts, robotics, welding and marine mechanics.

"I think that's been the biggest success," Morris said of the work-based learning initiatives, which now include more than 60 career pathways.

These programs help the district serve a diverse community, with a large number of immigrant students and English learners, who may struggle on standardized tests but excel with a hard hat on and a hammer in hand.

"Education can't be measured on standardized tests alone. I felt very strongly that way," Morris said. "I could see kids that have potential that just may not test well. There's all kind of examples out there of people who have been a huge success that dropped out of school or didn't go to college or whatever."

Morris recalled talks about five years ago between the board and Phil Sutton, the vice president of Kubota Manufacturing of America Corp., a Japanese company that manufactures tractors, rough terrain vehicles and construction equipment, with facilities in Northeast Georgia.

Morris said the board asked Sutton if Kubota would consider training students as part of a work-based learning program. He said Sutton was skeptical at first.

But "after we sent that first group in, Phil Sutton said, 'Bring me as many as you can bring me,'" Morris recalled. "That's a success(ful) program. That tells us there's something other than just saying, 'I graduated high school, and I went to college.'"

Superintendent Will Schofield said of Morris, "He's always asked a question that I have a lot of respect for, and that is, 'We've done it this way for a long time, isn't there a better way?'"

A steady hand during rocky times

Describing Morris as "a personal hero of mine," Schofield said, "Communities underestimate the power of stability and leadership over time. ... If there's a thankless job in a local community, I'd have to say my experience has been, it's a local school board member."

Those who worked with Morris described him as a steady, thoughtful and compassionate leader.

"He was very thoughtful in his process and didn't just simply react to a situation," said school board chairman Craig Herrington, who has served alongside Morris since 2000. "He wanted to think through it and do what he felt was right."

Schofield highlighted Morris's leadership during the 2008 financial crisis, when the board was forced to lay off numerous district employees and make sharp budget cuts.

"All of a sudden we had 20, $25 million less dollars than we had the year before … and we were going to have to make some cuts," Schofield said. "And I knew that, but Nath saw it immediately. And he really helped guide us through that tough time."

'I never did this to be a politician'

Morris was elected to the Hall County school board in 2000 after one of the seats became vacant, winning nearly 70% of the vote. He currently serves as vice chairman and represents District 4, which covers North Hall.

He decided to run for the school board all those years ago because Hall County schools had a reputation for providing lower-quality education, he said, "and I wanted to change that."

He had already been deeply involved at his daughter's elementary school, coaching basketball and football, and was a member of the school's parent-teacher organization.

Morris and his wife, Joy, now have two daughters and three grandchildren.

"I never did this to be a politician," he said. "I have conservative values, but I never did this to move on to something else."

Among his accolades, Morris served as vice president of the Georgia School Board Association in 2014 and served as president the following year.

"That was a good experience, just to really get to know other boards, see how other boards operate," he said.

Scott Rogers The Times

Hall County School Board Vice Chairman Nath Morris is stepping down from the board after 24 years in office. Morris says he has less time to commit to his school board duties since becoming president of the U.S. Poultry & Egg Association last year.

Morris' upbringing and poultry career

Morris was raised in Gainesville on Cumberland Drive and had what he described as a traditional upbringing, where kids played outside all day and everyone in the neighborhood knew each other.

"All your friends' parents were your second parents," he said.

Morris attributed his character and lifelong work ethic to his supportive family, strong community ties and his early jobs like selling eggs and doing yard work in his neighborhood.

"I started selling eggs in the neighborhood when I was about 8 years old," he said. "We'd go pick them up, and I'd pay for the eggs. And I'd make a little bit of profit."

Morris has spent the entirety of his career in the poultry industry, following in the footsteps of his father and grandfather, who both led distinguished careers. His father was the former president of Mar-Jac Poultry, a poultry processing plant headquartered in Gainesville, and his grandfather was a veterinarian at the Poultry Laboratory and a professor of poultry nutrition at the University of Georgia.

Morris graduated in 1982 from Gainesville High School and attended UGA, where he received a degree in poultry science. After college, he worked as a quality assurance manager at Seaboard Farms of Athens; Meyn Food Processing Technology, a poultry equipment company; southeastern territory manager at Aviagen's Arbor Acres; and a U.S. sales manager at Perdue Farms.

In May 2023, he was named president of the U.S. Poultry & Egg Association, a leading industry trade group, where he has worked for more than a decade.

Morris' mic drop and his legacy

Reflecting on his departure from the school board, Morris said one of his only regrets is that he didn't do more to educate taxpayers about issues like property annexation and its impact on school funding. He also suggested that he could have pushed harder for banning cell phones in classrooms.

At his final school board meeting earlier this month, he said he would like the school board to seriously consider that latter proposal after he is gone.

"I use this every day, but I use it for the right reasons," he said at the meeting, holding up his smartphone. "Those things need to go," he said, throwing it over his shoulder. "I challenge this board to take a hard look at that. It's not going to be a popular decision, but take a hard look at that."

When asked what kind of legacy he hopes to leave, he said he wants to serve as a role model for his family and shifted the spotlight to the board as a whole and to the teachers and staff throughout the district.

"It's been a pleasure to serve in a district that emphasizes character, competency and rigor for all, which is the Hall County school board mission, and it would not have happened without a great Hall County staff of teachers, of bus drivers, lunchroom workers, central office people — everybody focused on education and what's best for kids."

FROM 1A

Malinguaggio

counts of sexual exploitation of children.

The prosecution, however, dismissed one each of the aggravated sodomy and sexual exploitation charges on the eve of trial.

"Although there appears to be sufficient probable cause for the issuance of a warrant, there does not appear to be sufficient evidence to prove guilt beyond a reasonable doubt," according to the district attorney's dismissal.

Malinguaggio was previously listed as the Libertarian Party of Hall County's vice chairman on their website, though it has since been removed.

The Hall County party's chairman, Marvin Myers, said the group was aware of the "serious allegations against one of our members."

"In no way does this represent the other members, or the Libertarian Party," Myers wrote in an email. "We will withhold any further comments until the legal proceedings have run their course."

Buckler said the girl's mother has "absolutely blocked me from talking to her right up 'til this morning" and alleged a cover-up.

In his interview with law enforcement, Malinguaggio denied doing anything to hurt this girl.

When Buckler did have a chance to talk with the child, she said that "the government" was trying to take him away.

During Malinguaggio's interview, investigators Richard Sinyard and Jerry Phillips asked him about his use of pornography, to which Malinguaggio said he had struggled with it and had gone to his pastor for guidance.

In his opening statement, Buckler showed censored versions of child sexual abuse images and videos that were found during the investigation.

The images were in his devices' cache, so it was unclear if he had previously saved and deleted these items or clicked on them, Buckler said.

Sheffield said there was no evidence that his client had an intent to have these images.

The defense attorney also focused part of his opening statement on impeaching Sinyard's character, saying he had a witness that he would call to testify about how the former investigator used manipulative tactics.

The neighborhood became a "rabid rumor mill," Sheffield said, that talked about Malinguaggio as being a "creepy guy" for a year before these charges.

"No police, no action, no nothing," Sheffield said. "Just a rabid rumor mill, and the investigation and the rumor mill that I'm going to talk to you about was then essentially, after John's arrest, was given to the district attorney's office."

Sheffield said there were no signs seen by the doctor supporting that the girl was sexually abused, offering alternative explanations for the allegations that started the investigation.

Responding to Buckler's assertion that the girl's mother has stopped him from speaking with the young girl, Sheffield said the mother has acted within reason given how they alleged they were misled during the investigation.

The jury began hearing witness testimony around 11:30 a.m. Tuesday before taking a lunch break. They reentered the courtroom around 1:20 p.m.

Scott Rogers The Times

Attorneys for Jonathan Malinguaggio and prosecution attorneys speak with Superior Court Judge Lindsay Burton Tuesday, Jan. 7, during day one of the Malinguaggio child sex abuse trial.

INTENT TO OPT OUT OF HOMESTEAD EXEMPTION

The governing body of the City of Gainesville intends to opt out of the statewide adjusted base year ad valorem homestead exemption for the City of Gainesville.

All concerned citizens are invited to the public hearing on this matter to be held at:

City of Gainesville Council Boardroom
300 Henry Ward Way
Gainesville, GA 30501
On Thursday, January 16, 2025 at 9:00AM

Times and places of additional public hearings on this matter are at:

City of Gainesville Council Boardroom
300 Henry Ward Way
Gainesville, GA 30501
On Thursday, January 30, 2025 at 9:00AM

Gainesville Justice Center
701 Queen City Parkway
Gainesville, GA 30501
On Tuesday, February 4, 2025 at 6:00PM

RESOLUTION BR-2025 - ___

RESOLUTION BY CITY OF GAINESVILLE TO OPT OUT OF THE HOMESTEAD EXEMPTION PURSUANT TO O.C.G.A. § 48-5-44.2

WHEREAS, Georgia Code O.C.G.A. § 48-5-44.2, effective January 1, 2025, creates a statewide homestead exemption from ad valorem taxes levied by, for, or on behalf of the state or any county, consolidated government, municipality, or local school district in this state; and

WHEREAS, more specifically, O.C.G.A. § 48-5-44.2(i) authorizes the governing authority of any county, consolidated government, municipality, or school district to opt out of the homestead exemption otherwise granted by O.C.G.A. § 48-5-44.2(b) with respect to such political subdivision through certain procedures and the adoption of a resolution by March 1, 2025; and

WHEREAS, the City of Gainesville desires to opt out of the homestead exemption otherwise granted by O.C.G.A. § 48-5-44.2(b); and

WHEREAS, the City of Gainesville has complied with the required procedures pursuant to O.C.G.A. § 48-5-44.2(i), including but not limited to, the conduct of at least three public meetings on the intent to opt out, the placement of the required advertisement in a newspaper of general circulation serving the residents of the City of Gainesville, the posting of such advertisement on the City of Gainesville website, and the provision of the advertisement via press release to the local media.

NOW, THEREFORE, BE IT RESOLVED THAT the governing body of the City of Gainesville hereby opts out of the homestead exemption otherwise granted by O.C.G.A. § 48-5-44.2(b).

BE IT FURTHER RESOLVED THAT this Resolution shall become effective upon its approval by the governing body of the City of Gainesville.

BE IT FURTHER RESOLVED THAT the City of Gainesville City Clerk is hereby directed to file a certified copy of this Resolution with the Georgia Secretary of State no later than March 1, 2025.

Adopted this _____ day of __________________, 2025.

____

W. Samuel Couvillon, Mayor

This is to certify that I am City Clerk of the City of Gainesville. As such, I keep its official records, including its minutes. In that capacity, my signature below certifies this Resolution was adopted as stated and will be recorded in the official minutes.

ATTEST:

____

Denise O. Jordan, City Clerk

4900-5503-4892, v. 2