



FINANCE COMMITTEE MEETING AGENDA

Commission Chamber

Tuesday, April 25, 2023

1:20 PM

FINANCE

1. Receive as information FEMA reimbursement of qualifying Emergency Protective Measure Expenditures.
2. Motion to approve the minutes of the Finance Committee held on April 11, 2023.
3. Receive a report/recommendation from the Administrator/staff regarding payments from the Augusta Library. **(Referred from April 11 Finance Committee)**
4. Consider a request from the Augusta Boxing Club regarding reimbursement of 2022 property taxes.
5. Discuss appropriate internal audit processes for all ARC departments. **(Referred from the Commission Meeting held Tuesday, April 18, 2023)**



Finance Committee

Meeting Date: 4/25/2023

Item Name: Receive as information FEMA reimbursement of qualifying Emergency Protective Measure Expenditures

| | |
|---|---|
| Department: | Finance |
| Presenter: | Donna B. Williams |
| Caption: | Receive as information FEMA reimbursement of qualifying Emergency Protective Measure Expenditures |
| Background: | During the COVID19 pandemic, certain Emergency Protective Measure expenditures made during the period March 13, 2020 thru September 29, 2021 qualified for reimbursement under Project Category B. Augusta tracked and submitted those expenditures at the end of the qualifying period. While funded by FEMA, the applications for reimbursement are processed thru GA Emergency Management and Homeland Security Agency. Augusta's submittal to GEMA was evaluated and recently approved for 100% reimbursement from Federal funds. |
| Analysis: | The submission has been approved and the acceptance agreement forwarded for the Mayor's signature. Funds will then be released to Augusta. |
| Financial Impact: | Augusta will receive reimbursement in the amount of \$679,592.51 |
| Alternatives: | N/A |
| Recommendation: | Receive as information |
| Funds are available in the following accounts: | N/A |
| <u>REVIEWED AND APPROVED BY:</u> | Finance |

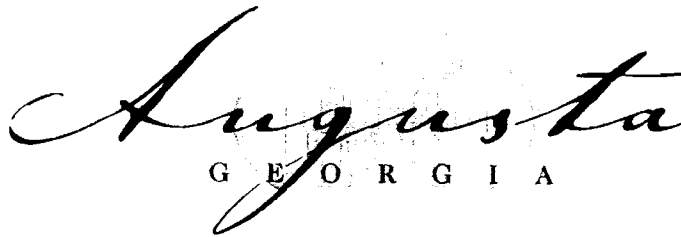


Finance Committee

April 25, 2023

Minutes

| | |
|---|--|
| Department: | N/A |
| Presenter: | N/A |
| Caption: | Motion to approve the minutes of the Finance Committee held on April 11, 2023. |
| Background: | N/A |
| Analysis: | N/A |
| Financial Impact: | N/A |
| Alternatives: | N/A |
| Recommendation: | N/A |
| Funds are available in the following accounts: | N/A |
| <u>REVIEWED AND APPROVED BY:</u> | N/A |



FINANCE COMMITTEE MEETING MINUTES

Commission Chamber

Tuesday, April 11, 2023

1:20 PM

FINANCE

PRESENT

Mayor Garnett Johnson
Commissioner Wayne Guilfoyle
Commissioner Francine Scott
Commissioner Stacy Pulliam

ABSENT

Commissioner Jordan Johnson

1. Motion to approve the minutes of the Finance Committee held on March 14, 2023.

Motion to approve.

Motion made by Scott, Seconded by Pulliam.

Voting Yea: Guilfoyle, Scott, Pulliam

Motion carries 3-0.

2. Discuss conducting a forensic audit within our local government departments. **(Requested by Commissioner Catherine McKnight)**

Motion to refer this item to the full Commission with no recommendation.

Motion made by Scott, Seconded by Pulliam.

Voting Yea: Guilfoyle, Scott, Pulliam

Motion carries 3-0.

3. Presentation of the December 31, 2022 preliminary financial reports

Motion to approve receiving this item as information.

Motion made by Scott, Seconded by Pulliam.

Voting Yea: Guilfoyle, Scott, Pulliam

Motion carries 3-0.

4. Discuss payments from the Augusta Library. **(Requested by Commissioner Bobby Williams)**

Motion to task the Administrator with meeting with the Finance Director and the Library Director to discuss the Library deficit and to come back to the next committee meeting with a recommendation.

Motion made by Scott, Seconded by Pulliam.

Voting Yea: Guilfoyle, Scott, Pulliam

Motion carries 3-0.



Finance Committee

April 25, 2023

Payments from Augusta Library

| | |
|---|--|
| Department: | N/A |
| Presenter: | N/A |
| Caption: | Receive a report/recommendation from the Administrator/staff regarding payments from the Augusta Library. (Referred from April 11 Finance Committee) |
| Background: | N/A |
| Analysis: | N/A |
| Financial Impact: | N/A |
| Alternatives: | N/A |
| Recommendation: | N/A |
| Funds are available in the following accounts: | N/A |
| <u>REVIEWED AND APPROVED BY:</u> | N/A |

2023 Commission Report

**By:
Emanuel Sinclair Mitchell
Library Director**



Headquarters



Appleby



Diamond Lakes



Friedman



Maxwell



Wallace



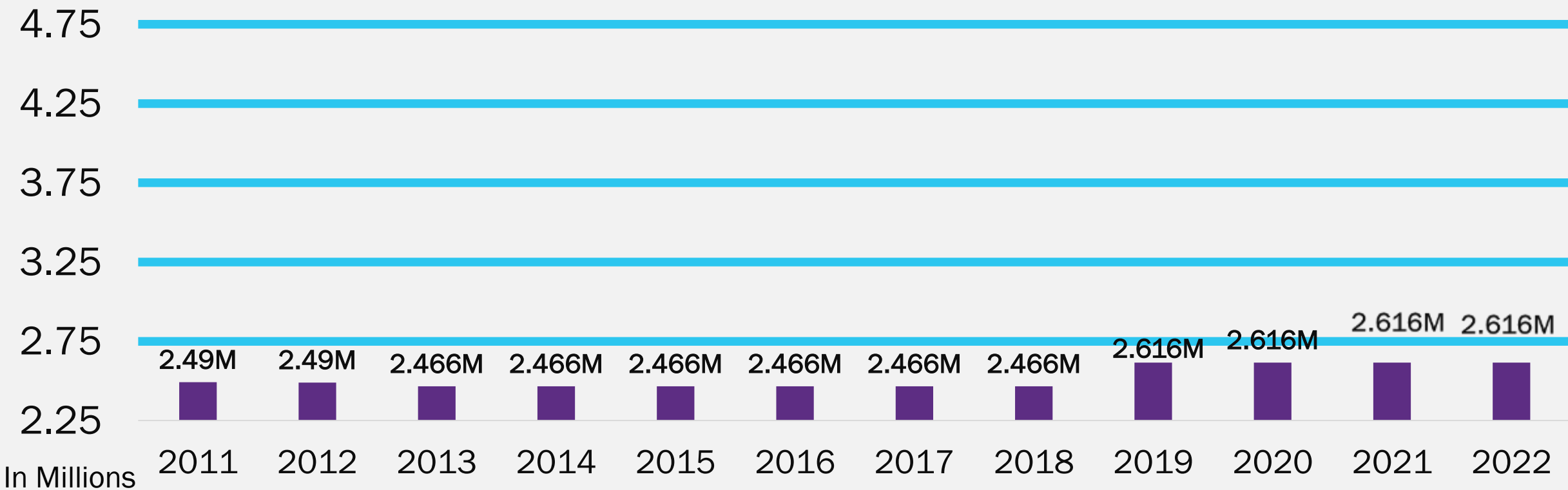
Bookmobile

Objectives

1. Explain ARCPLS deficit (\$1,312,322.18), cost saving measures and the results of those measures.
2. Provide more information on why ARCPLS needs additional funding.



Local Funding Since 2011



***New Headquarters Opened in 2010**
During this time, ARCPLS only received one 6% budget increase in FY 2019

New Library Building in June 2010



Former ARCPLS Headquarters
35,000 square feet



New ARCPLS Headquarters
95,000 square feet

Utility Bill Cost Analysis

Power Bill

ARCPLS Headquarters
902 Green Street
35,000 Square Feet
April 6, 2010

\$4,453.45

ARCPLS Headquarters
823 Telfair Road
95,000 Square Feet
April 7, 2011

\$20,301.50

- Difference of \$15,848.05 from 2010 to 2011
 - One Year Cost \$190,176.60
- Increased Cost of Utility Bill Over 12 Years \$2,282,119.20

Staffing
Library Hours
Materials

Public Programs
Maintenance
Online Resources



Budget Cuts

Essential Vacant Positions

Customer Service Supervisor

(3) Librarian I

(6) Library Assistant III

(2) Office Assistant

(6) Senior Librarian

(4) Library Assistant II

(3) Library Associate

(1) Custodian

***Total of 24 Essential Unfilled Fulltime Positions**

Budget Cuts

- ARCPLS hours were reduce by 15.5 hours a week, 62 hours a month and 744 hours a year
- Materials and Resources budget cut \$40,858.71 yearly
- Programming reduce by 76%
- Online Resources reduce by \$30,050.79

Statistics at a Glance



13,753 Hours Open



168,503 Library Visits



618 Library Programs

251,728
Materials Borrowed

4,442
Attendance at 618 Programs

13,670
Books Read for Summer Reading Program

80,999
Reference Transactions



38,286
Computer Sessions



17,739
Wireless Sessions

FY 22

Comparable Counties Local Funding



| | | |
|---|---|---|
| 2022 Library Budget: \$2,616,000 | 2022 Library budget: \$7,792,701 | 2022 Library Budget: \$4,334,372 |
| 2022 General Fund: \$182,297,480 | 2022 General Fund: \$164,174,088 | 2022 General Fund: \$232,355,990 |
| Population: 203,329 | Population: 236,605 | Population: 305,229 |

Comparable Counties Local Funding



| | | |
|---|---|---|
| 2023 Library Budget: \$2,916,000 | 2023 Library Budget: \$8,000,901 | 2023 Library Budget: \$4,334,372 |
| 2023 General Fund: \$189,350,120 | 2023 General Fund: \$186,100,000 | 2023 General Fund: \$259,737.451 |
| Population: 203,329 | Population: 260,206 | Population: 309,046 |

Comparable Peer Library Funding



| | | |
|-------------------------------------|--|-------------------------------------|
| 2023 Library Budget: \$2,916,000 | | 2023 Library Budget: \$9,473,101 |
| 2023 General Fund: \$189,350,120 | | 2023 General Fund: \$207,708,324 |
| Population: 203,329 | | Population: 208,734 |

Plan for Reducing Debt:



- 1) Establish a Repayment Plan
- 2) Continue to Create Cost Saving Measures
- 3) Continue Conducting Annual Audits
- 4) Work with Augusta-Richmond County to Reduce Deficit
- 5) Establish a Budget Line for Library Payroll within Central Square
- 6) Develop Training for New Library Director on how ARC Conducts Business

ARC Library billing and payment reconciliation:

| | | |
|------------|---------------------|---------------------------|
| AR account | 101-00-0000-1119210 | (was 1119110 before 2020) |
|------------|---------------------|---------------------------|

| | |
|----------|----|
| Vendor # | 83 |
|----------|----|

| | |
|--|--|
| | Plus: unbilled payroll & expenses in 101065110 |
| | Minus: Withhold credit in 1211303 & 1211991 in 001000000 |

21


22

QUESTIONS?



Finance Committee

April 25, 2023

Augusta Boxing Club

| | |
|---|---|
| Department: | N/A |
| Presenter: | N/A |
| Caption: | Consider a request from the Augusta Boxing Club regarding reimbursement of 2022 property taxes. |
| Background: | N/A |
| Analysis: | N/A |
| Financial Impact: | N/A |
| Alternatives: | N/A |
| Recommendation: | N/A |
| Funds are available in the following accounts: | N/A |
| <u>REVIEWED AND APPROVED BY:</u> | N/A |

AGENDA ITEM REQUEST FORM

Commission meetings: First and third Tuesdays of each month – 2:00 p.m.

Committee meetings: Second and last Tuesdays of each month – 1:00 p.m.

Commission/Committee: (Please check one and insert meeting date)

| | |
|-----------------------------------|-------------------------------|
| <u>X</u> Commission | Date of Meeting <u>5/2/23</u> |
| Public Safety Committee | Date of Meeting _____ |
| Public Services Committee | Date of Meeting _____ |
| Administrative Services Committee | Date of Meeting _____ |
| Engineering Services Committee | Date of Meeting _____ |
| Finance Committee | Date of Meeting _____ |

Contact Information for Individual/Presenter Making the Request:

Name: Rayonta Whitfield
 Address: 1929 Walton Way, Augusta, GA 30904
 Telephone Number: 706 550 0382 / 706 589 2819
 Fax Number: _____
 E-Mail Address: augusta boxing club@yahoo.com

Caption/Topic of Discussion to be placed on the Agenda:

Reimbursement of 2022 property taxes

Please send this request form to the following address:

Ms. Lena J. Bonner
 Clerk of Commission
 Suite 220 Municipal Building
 535 Telfair Street
 Augusta, GA 30901

Telephone Number: 706-821-1820
 Fax Number: 706-821-1838
 E-Mail Address: nmorawski@augustaga.gov

Requests may be faxed, e-mailed or delivered in person and must be received in the Clerk's Office no later than 9:00 a.m. on the Thursday preceding the Commission and Committee meetings of the following week. A five-minute time limit will be allowed for presentations.

Nancy Morawski

From: Augusta Boxing club <augustaboxingclub@yahoo.com>
Sent: Monday, April 17, 2023 8:06 PM
To: Nancy Morawski
Subject: [EXTERNAL] Agenda Request Form
Attachments: CamScanner 04-17-2023 20.04.pdf

Good Evening

Attached is the document for agenda request.

If more information is needed, please let me know.

Thank you!

Rayonta Whitfield
Director, Augusta Boxing Club
1929 Walton Way
Augusta, GA 30904
Gym phone: 706-550-0382
Cell phone: 706-589-2819
www.augustaboxingclub.com
augustaboxingclub@yahoo.com
"It's better to sweat in the gym than bleed in the streets"

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**Meeting Name**

Finance Committee, April 25, 2023 Meeting
ARC Internal Audit Process

Department: Augusta Commission
Presenter: Finance Committee
Caption: Discuss appropriate internal audit processes for all ARC departments.
(Referred from the Commission Meeting held Tuesday, April 18, 2023)

Background:

Analysis:

Financial Impact:

Alternatives:

Recommendation:

**Funds are available in
the following accounts:**

**REVIEWED AND
APPROVED BY:**