



FINANCE COMMITTEE MEETING AGENDA

Commission Chamber

Tuesday, September 30, 2025

1:15 PM

FINANCE

- 1.** Receive as information an update on the implementation of ADP for payroll processing and Human Resources information systems (HRIS).
- 2.** Discuss and set employee contribution rates for the health benefits plan for FY 2026.
- 3.** Motion to direct the Administrator, interim General Counsel, and Finance Department to take such action as necessary to create Tax Allocation District Number Five – Wheeler Road, to include property identified as Map/Parcel 022-0-161-01-0, including the preparation of a redevelopment plan to be presented to the Commission prior to the conducting of a public hearing.
- 4.** Motion to transfer excess SPLOST II proceeds to qualifying debt service in accordance with O.C.G.A. § 48-8-121 (g)(1)(B).
- 5.** Motion to approve the minutes of the September 9, 2025 Finance Committee Meeting.



Finance Committee Meeting

Meeting Date: September 30, 2025

Update on Implementation of ADP Payroll and HRIS System

Department:	Finance / Human Resources
Presenter:	Timothy Schroer, Interim Finance Director Anita Rookard, Human Resources Director
Caption:	Receive as information an update on the implementation of ADP for payroll processing and Human Resources information systems (HRIS).
Background:	Augusta contracted with ADP for HRIS and outsourced payroll processing for Augusta employees. Human Resources, Finance, and Information Technology have worked closely with ADP to implement these systems over the last year.
Analysis:	The September 5, 2025 paycheck was the first processed through ADP. The overall transition has been successful, with staff and ADP working to resolve issues for individual employees/work units. Effective with the October 17th paycheck, Augusta will discontinue issuing paper checks. Employees who have not submitted direct deposit information will receive a “Wisely Card,” a prepaid debit card sponsored by ADP. This change aligns with the Direct Deposit policy adopted by the Augusta Commission on September 6, 2011.
Financial Impact:	N/A
Alternatives:	N/A
Recommendation:	Receive as information an update on the implementation of ADP for payroll processing and Human Resources information systems (HRIS).
Funds are available in the following accounts:	N/A

REVIEWED AND
APPROVED BY:



Finance Committee Meeting

Meeting Date: September 30, 2025

Health Benefit Rates for FY 2026

Department: Finance

Presenter: Timothy Schroer, Interim Finance Director

Caption: Discuss and set employee contribution rates for the health benefits plan for FY 2026.

Background:

Analysis: Staff will present recommendations for 2026 health benefit rates.

Financial Impact:

Alternatives:

Recommendation: Discuss and set employee contribution rates for the health benefits plan for FY 2026.

Funds are available in the following accounts:

REVIEWED AND
APPROVED BY:



Finance Committee Meeting

Meeting Date: September 30, 2025

Proposed Tax Allocation District Number Five – Wheeler Road

Department:	Law Department / Administration
Presenter:	James T. Plunkett, Interim General Counsel Tameka Allen, Administrator
Caption:	Motion to direct the Administrator, interim General Counsel, and Finance Department to take such action as necessary to create Tax Allocation District Number Five – Wheeler Road, to include property identified as Map/Parcel 022-0-161-01-0, including the preparation of a redevelopment plan to be presented to the Commission prior to the conducting of a public hearing.
Background:	The Commission tasked the Administrator, Finance and Legal to discuss with the developer of a proposed pickleball facility the viability of the project and the developer's request for use of SPLOST funds for such a project. The creation of a Tax Allocation District (TAD) would allow for the redevelopment of the project site, which is a large parcel of land on Wheeler Road. Due to the property's topography, it is difficult to develop cost effectively. By creating a TAD, the Commission would designate the site as an area in need of redevelopment, adopt a plan for redeveloping the area, and approve one or more projects to implement the plan.
Analysis:	Should the TAD be created, the property owner/developer will continue to pay property taxes on the property and improvements. Taxes on the value of the property (base value) as of the date of the creation of the TAD will continue to be collected as general fund taxes. However, the taxes collected on the appreciated value of the property (growth over the base value) after the creation of the TAD will be paid into a special fund to reimburse development costs associated with the project. If the TAD is created, a development agreement will be entered into with a developer to undertake a project (the pickleball development and other improvements) to implement the plan. The development agreement, which will be approved by the Commission in advance, will authorize the use of the special funds to reimburse a portion of the developer's development costs, but not to exceed 10% of the total project costs. Payments to the developer are on a reimbursement basis and can be tied to the completion of one or more phases of the project. The development agreement would have a set end date. This is done so that the TAD will terminate at the earlier of the

developer receiving the total agreed to reimbursements or a date certain that the taxes after that point will go to the general fund.

In order for the TAD to provide the needed financial incentive to the developer, the Richmond County Board of Education will need to agree to the TAD. The Board will be contacted to determine its willingness to participate should this motion be approved.

The TAD needs to be created by the end of December, 2025 to meet the developer's financing timeline. If the Commission agrees to move forward, a redevelopment plan will be brought to the Commission and a public hearing on the plan will be held.

Financial Impact: Besides the reimbursement of development costs from new tax revenue, Augusta will not provide any additional incentives. The developer will be responsible for the payment of its and Augusta's fees and expenses in connection with the creation of the TAD.

Alternatives: Do not pursue the proposed TAD, which may preclude the possibility of this development.

Recommendation: Direct the Administrator, interim General Counsel, and Finance Department to take such action as necessary to create Tax Allocation District Number Five – Wheeler Road, to include property identified as Map/Parcel 022-0-161-01-0, including the preparation of a redevelopment plan to be presented to the Commission prior to the conducting of a public hearing.

Funds are available in the following accounts: N/A

REVIEWED AND
APPROVED BY:



Finance Committee

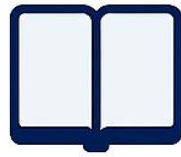
Meeting Date: September 30, 2025

Closeout of SPLOST Phase II

Department:	Finance
Presenter:	Timothy E. Schroer, Interim Finance Director
Caption:	Motion to transfer excess SPLOST II proceeds to qualifying debt service in accordance with O.C.G.A. § 48-8-121 (g)(1)(B).
Background:	Disposition of Excess SPLOST Proceeds (O.C.G.A. § 48-8-121(g)(1)(B)) Once all SPLOST ballot-listed projects are completed, any remaining funds must be used in one of the following ways: Debt Reduction - Apply excess proceeds to reduce or retire existing county debt. - This includes any general obligation debt incurred in connection with SPLOST projects. Property Tax Relief - If no qualifying debt exists, excess funds must be transferred to the county's general fund. - These funds must then be used to reduce ad valorem property taxes.
Analysis:	Total Excess Proceeds: \$90,062.80 Statutory Reference: O.C.G.A. § 48-8-121(g)(1)(B) In compliance with Georgia state statute, the excess proceeds from Phase II of the SPLOST program—totaling \$90,062.80—will be applied toward the reduction of existing county debt. Specifically, these funds will be used to pay down C-SPLOST Bonds, consistent with the authorized use outlined in the statute. This action ensures fiscal responsibility and alignment with voter intent, while contributing to long-term debt reduction and financial stability.
Financial Impact:	Transfer funds to fund 423 for debt service.
Alternatives:	N/A
Recommendation:	Transfer excess SPLOST II proceeds to qualifying debt service in accordance with O.C.G.A. § 48-8-121 (g)(1)(B).

**Funds are available in Fund 322
the following accounts:**

REVIEWED AND N/A
APPROVED BY:



Disposition of Excess SPLOST Proceeds – Phase II

Excess proceeds are funds remaining after completion of all voter-approved SPLOST projects listed on the ballot.

O.C.G.A. § 48-8-121(g)



Does
County
Debt
Exist?

Yes

No

Debt Reduction

- Apply excess proceeds to reduce or retire existing county debt.
- Includes general obligation debt tied to SPLOST projects.

Property Tax Relief

- Transfer excess proceeds to the county general Fund.
- Must be used to reduce ad valorem property taxes.

**\$90,062.80 excess proceeds
will be used to reduce
existing county debt—
C-SPLOST Bonds.**



Finance Committee Meeting

September 30, 2025

Minutes

Department:	N/A
Presenter:	N/A
Caption:	Motion to approve the minutes of the September 9, 2025 Finance Committee Meeting.
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, September 09, 2025

1:15 PM

PRESENT:

Commissioner Stacy Pulliam, Chair

Commissioner Jordan Johnson, Member

Commissioner Tanya Turnley, Member

Commissioner Francine Scott

Commissioner Brandon Garrett

Commissioner Tina Slendak

Commissioner Catherine Rice

ABSENT:

Mayor Pro Tem Wayne Guilfoyle, Member

1. Approve resolution authorizing execution of Intergovernmental Service Agreement

Motion to approve

Motion made by Johnson and seconded by Turnley

Voting Yea: Pulliam, Johnson

Motion carried- 3-0

2. Motion to **approve** the minutes of the August 26, 2025, Finance Committee meeting.

Motion to approve

Motion made by Johnson and seconded by Turnley

Voting Yea: Pulliam, Johnson

Motion carried- 3-0

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