

# North Augusta



*South Carolina's Riverfront*

## MINUTES OF MAY 23, 2022

*Briton S. Williams, Mayor*

*J. Robert Brooks, Councilmember  
Pat C. Carpenter, Councilmember  
Jenafer F. McCauley, Councilmember  
David W. McGhee, Councilmember  
Eric H. Presnell, Councilmember  
Kevin W. Toole, Councilmember*

## ORDER OF BUSINESS

### STUDY SESSION

The Study Session of May 23, 2022 for the City Council of the City of North Augusta, having been duly publicized, was called to order by Mayor Briton S. Williams at 6:00 p.m. and also streamed online for public viewing at the City Facebook page: "City of North Augusta – Public Information" and City YouTube page: "City of North Augusta Public Information." The Study Session adjourned 7:03 p.m.

Per Section 30-4-80(e) notice of the meetings was sent out by email to the current maintained "Agenda Mailout" list consisting of news media outlets and individuals or companies requesting notification. Notice of the meetings was also posted on the outside doors of the Municipal Center, the main bulletin board of the Municipal Center located on the first floor, and the City of North Augusta website.

Members present were Mayor Williams, Councilmembers Brooks, Carpenter, McGhee, Presnell, and Toole. Councilmember McCauley was absent.

Also in attendance were James S. Clifford, City Administrator; Rachelle Moody, Assistant City Administrator; Kelly F. Zier, City Attorney; Cammie T. Hayes, Chief Financial Officer; Lynda Williamson, Manager of Finance; Thomas C. Zeaser, Director of Engineering and Public Works; Richard L. Meyer, Director of Parks, Recreation, and Tourism; John C. Thomas, Director of Public Safety; James E. Sutton, Director of Public Services; Thomas L. Paradise, Director of Planning and Development; Ricky Jones, Manager of Information Technology; and Sharon Lamar, City Clerk.

### ITEM 1. CITY COUNCIL MEETING: Items for June 6, 2022 Council Meeting- Council Discussion

City Administrator, Jim Clifford, led Council's discussion of items for the June 6, 2022 regular meeting.

Please see ATTACHMENT #1 for a copy of the proposed agenda items.

**ITEM 2. DEPARTMENT DETAILS:**

Please see ATTACHMENT #2 for a copy of the "Department Details May 23, 2022" and shared graphics.

**ITEM 3. MAYOR'S MATTERS:**

- A) i. FOCUS ITEM: FINANCE – Audit Review – Fiscal Year Ending December 31, 2021 – Presentation to Council

Grant Davis of the firm, Mauldin and Jenkins, presented and discussed the FY 2021 audit draft and answered questions from Council.

Please see ATTACHMENT #3Ai for a copy of the PowerPoint presentation.

- ii. FOCUS ITEM: PUBLIC SAFETY – Public Safety Headquarters – Council Update


Jim Clifford, City Administrator, and John Thomas, Director of Public Safety, updated Council on the current status of the Public Safety Headquarters.

Please see ATTACHMENT #3Aii for a copy of the PowerPoint presentation.


- B) There were no announcements.

The Study Session adjourned at 7:03 p.m.

APPROVED THIS 6<sup>th</sup> DAY OF  
June, 2022.

  
\_\_\_\_\_  
Britton S. Williams  
Mayor

Respectfully submitted,

  
\_\_\_\_\_  
Sharon Lamar  
City Clerk



**PUBLIC POWER HOUR**

June 6, 2022 – 5:30 p.m. - Municipal Center – 100 Georgia Avenue, 3rd Floor - Council Chambers

**DRAFT: CITY OF NORTH AUGUSTA REGULAR CITY COUNCIL MEETING**

June 6, 2022 – 6:00 p.m. – Municipal Center – 100 Georgia Avenue, 3rd Floor - Council Chambers

The Public Power Hour and regular City Council meeting will be streamed for public viewing online at:

- “City of North Augusta – Public Information” on [www.Facebook.com](http://www.Facebook.com)
- “City of North Augusta Public Information” on [www.YouTube.com](http://www.YouTube.com)

*CITIZEN COMMENTS: Citizens may speak to Mayor and City Council on each item listed on this agenda. The Mayor will call for comments prior to Council’s discussion. Speakers shall give their name and address in an audible tone of voice. Speaker Forms are provided on the credenza at the entrance for speakers desiring that the minutes indicate that they addressed Council on a specific topic. The form will be included as part of the minutes of the meeting. Citizen comments are limited to five minutes.*

*CITIZEN ASSISTANCE: Individuals needing special assistance or sign interpreter to participate in the meeting, please notify the Administration Department 48 hours prior to the meeting.*

1. **CALL TO ORDER:**
2. **INVOCATION AND PLEDGE OF ALLEGIANCE:**
3. **ROLL CALL:**
4. **APPROVAL OF MINUTES:**
  - Regular City Council Meeting minutes of May 16, 2022
  - Study Session minutes of May 23, 2022
5. **PROCLAMATIONS:**
  - Scoliosis Early Detection Awareness Month – June 2022
  - National Garden Week – June 5-11, 2022
  - Management Week – June 6-10, 2022
  - Elizabeth Jones Day – June 24, 2022
  - Proclamation of Emergency

**UNFINISHED BUSINESS**

6. **PLANNING AND DEVELOPMENT:** Ordinance No. 2022-06 – An Ordinance Adopting a 5-Year Update to the 2017 Comprehensive Plan for the City of North Augusta; Ordinance – Second Reading
7. **ZONING:** Ordinance No. 2022-07 – To Amend the Zoning Map of the City of North Augusta, South Carolina by Rezoning ±2.72 Acres of Land Owned by Barbara Andrews Ross, a Portion of Aiken County Tax Parcel #005-19-02-031 from CR, Critical Areas to R-7, Small Lot, Single-Family Residential; Ordinance – Second Reading

**NEW BUSINESS**

8. **ECONOMIC DEVELOPMENT:** Resolution No. 2022-21 – Establishing and Agreeing to Participate in the Lower Savannah Regional HOME Consortium

9. **PLANNING AND DEVELOPMENT:** Resolution No. 2022-22 – Accepting a Deed of Dedication for the Streets, Water Distribution System, Sanitary Sewer, Stormwater Collection and Fire Suppression Systems, Detention Ponds and Associated Easements and Rights of Way, Along with a Maintenance Guarantee and Letter of Credit for Hardy Point
10. **ANNEXATION:** Ordinance No. 2022-08– To Change the Corporate Limits of the City of North Augusta by Accepting the Petition Requesting Annexation by the Landowners and Annexing ±43.9 Acres of Property Located on W. Martintown Road and Owned by Adams Brothers Properties, LLC; Ordinance – First Reading
11. **CITY CODE:** Ordinance No. 2022-09 – Amending Article 13, Signs, of the North Augusta Development Code, Chapter 18 of the City of North Augusta, South Carolina Code of Ordinances; Ordinance - First Reading
12. **ENGINEERING AND PUBLIC WORKS:** Resolution No. 2022-23 – A Resolution Authorizing the Acceptance of the Low Bid of CBH Excavation, LLC for the Northwoods Pipe Replacement Project
13. **ADMINISTRATIVE REPORTS:**
14. **PRESENTATIONS/COMMUNICATIONS/RECOGNITION OF VISITORS:**
  - A. **Citizen Comments** - *At this time, citizens may speak to Mayor and City Council regarding matters not listed on the agenda. Speakers shall give their name and address for the records. Speaker Forms are provided on the credenza for speakers desiring that the minutes indicate that they addressed Council on a specific topic. The form will be included as part of the minutes of the meeting. Citizen comments are limited to five minutes.*
  - B. **Council Comments** –
15. **ADJOURNMENT**



- Splash Day at Riverview Park is Friday, June 3, 11:30am-2pm. North Augusta Public Safety will be providing the ladder truck to splash the kids and the North Augusta High School Football team will be working the Slip n Slide. PRT staff will be providing the free hot dogs and Augusta Coca Cola the drinks.
- Preparations continue for the Rockin' and Raftin' event scheduled for Saturday, June 4.
- PRT Advisory Commission will have its first meeting of the year this Thursday, May 26 at 4pm.
- 2022 Nike Peach Jam is scheduled for July 17-24.
- Hometown Heroes Banners have been hung along Georgia Avenue in observance of Memorial Day.

#### ENGINEERING AND PUBLIC WORKS:

- Municipal Center Roof Leak Investigation
- RVP Walking Trail Bid
- Household Hazardous Waste Recap – 144 vehicles were served and 8 tons of waste was collected.

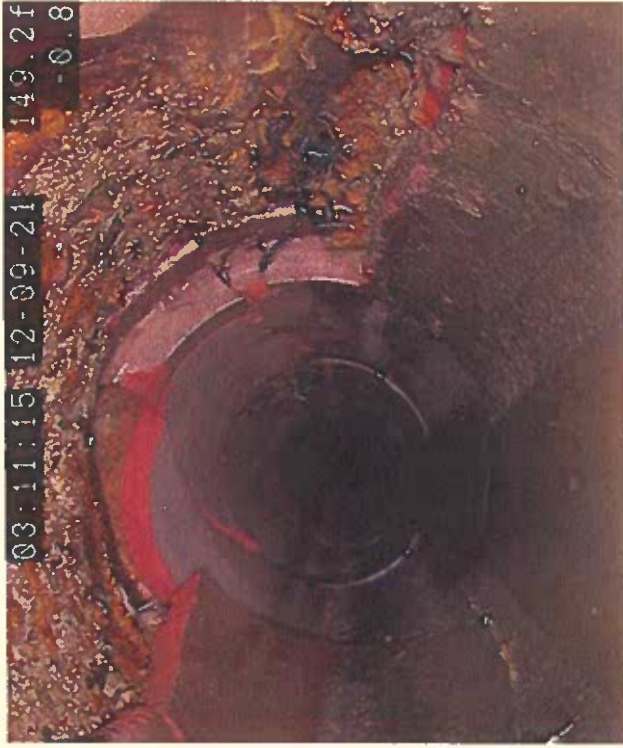
#### INFORMATION TECHNOLOGY:

- City website transition to .gov domain; the new website address will be [www.northaugustasc.gov](http://www.northaugustasc.gov)

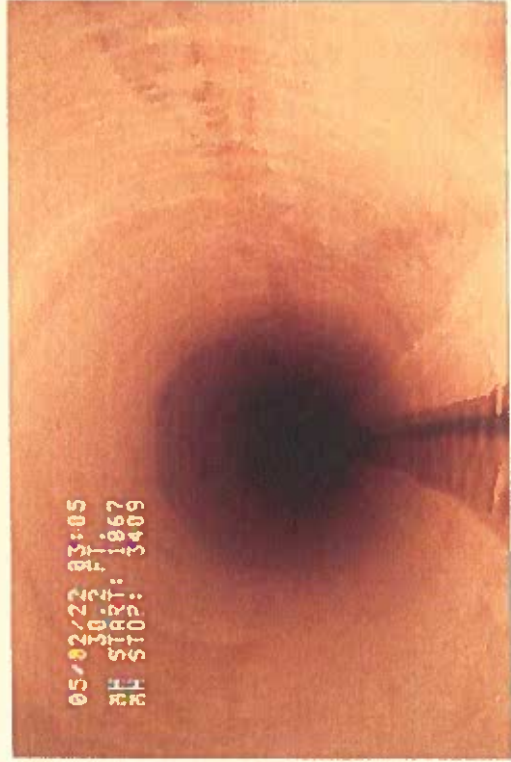
#### HUMAN RESOURCES:

(Please see *Employment Opportunities* attachment.)

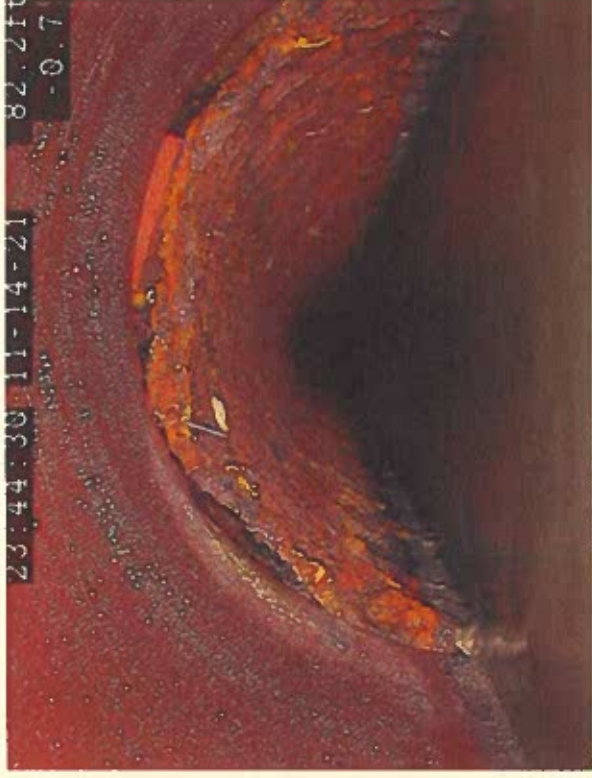
Before - 18" Clay Pipe



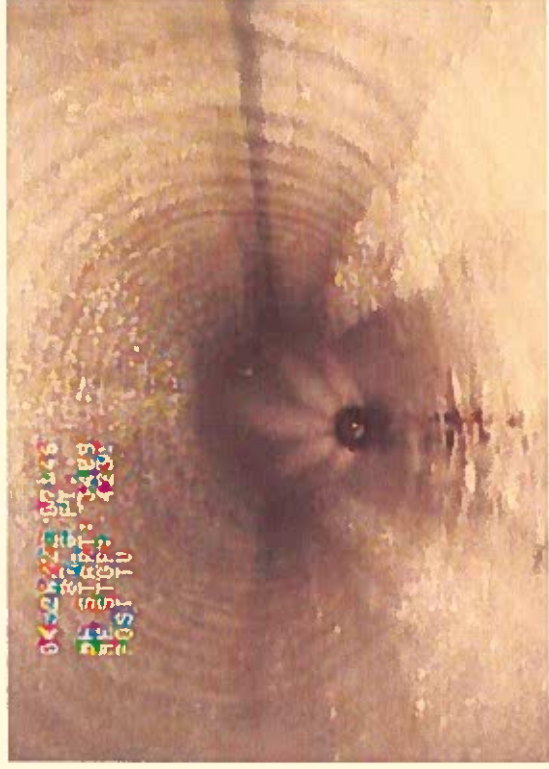
After



Before - 18" Corrugated Metal



After





## EMPLOYMENT OPPORTUNITIES

### **Communications Technician** – Public Safety

Grade: 9

Salary/Pay Rate: \$17.27 - \$20.73/hour

Closing Date: Until Filled

### **Firefighter** – Public Safety

Grade: 3

Salary/Pay Rate: \$11.90 - \$14.28/hour

Closing Date: Until Filled

### **Grounds Worker II** – Parks, Recreation & Tourism

Grade: 6

Salary/Pay Rate: \$14.59 - \$17.50/hour

Closing Date: Until Filled

### **Heavy Equipment Mechanic I** – Sanitation

Grade: 9

Salary/Pay Rate: \$17.27 - \$20.73/hour

Closing Date: Until Filled

### **Laborer** – Streets and Drains

Grade: 4

Salary/Pay Rate: \$12.80 - \$15.35/hour

Closing Date: Until Filled

### **Meter Reader/Service Technician** – Public Utilities

Grade: 9

Salary/Pay Rate: \$17.27 - \$20.73/hour

Closing Date: Until Filled

### **Planner** – Planning and Development

Grade: 22

Salary/Pay Rate: \$60,154.64 - \$72,185.57

Closing Date: Until Filled

### **Public Safety Officer** – Public Safety

Grade: 15

Salary/Pay Rate: \$21.19 - \$25.43/hour

Closing Date: Until Filled

### **Sanitation Worker** – Sanitation

Grade: 4

Salary/Pay Rate: \$12.80 - \$15.35/hour

Closing Date: Until Filled

### **Utility Worker I** – Water/Wastewater

Grade: 4

Salary/Pay Rate: \$12.80 - \$15.35/hour

Closing Date: Until Filled

To apply and to see full job descriptions please visit [www.northaugusta.net/jobs](http://www.northaugusta.net/jobs). You may also contact Human Resources for more information at 803-442-5710 or [kferguson@northaugustasc.gov](mailto:kferguson@northaugustasc.gov).

The City of North Augusta is an Equal Opportunity Employer



## City of North Augusta, South Carolina

*Financial & Compliance Audit Draft – December 31, 2021*



**MAULDIN  
& JENKINS**  
CPA'S & ADVISORS

*Presented by:*  
*Grant Davis, CPA*  
*May 23, 2022*

**MAULDIN  
& JENKINS**

### Purpose of Today's Presentation

#### Overview of:

- Engagement Firm
- Annual Comprehensive Financial Report
- Financial Statements Highlights
- Answer Any Questions

**MAULDIN  
& JENKINS**  
CPA'S & ADVISORS

*Financial & Compliance Audit*  
*December 31, 2021*

**North  
Augusta**  
*South Carolina's Heartland*

## Firm Overview

**INSIDE**  
**TOP 100**  
**FIRMS**

CONSISTENTLY RANKED AS A TOP ACCOUNTING FIRM IN THE U.S.

**100+ year**  
HISTORY  
OF QUALITY SERVICE

**Serve 565+**  
GOVERNMENT CLIENTS

GOVERNMENTAL PARTNERS & DIRECTORS **21**

**Top 100**  
Firms



**125+** TEAM MEMBERS DEDICATED TO SERVING THE GOVERNMENTAL INDUSTRY



**5** STATES | **12** OFFICES



**220+**  
SINGLE AUDITS PERFORMED LAST YEAR COVERING OVER \$4 BILLION OF FEDERAL GRANTS



**120,000+**  
HOURS ANNUALLY PROVIDED TO GOVERNMENTAL CLIENTS

**140+**

CURRENT CLIENTS AWARDED THE GFOA CERTIFICATE OF EXCELLENCE



**NATIONALLY**  
**RECOGNIZED**

## Audit Opinion

- City = responsible for the financial statements.
- M&J = to express an opinion.
- Auditing Standards = GAAS and GAS
- Clean Opinion = Unmodified

***Financial Statements (p.1) - The financial statements of the City are considered to present fairly, in all material respects..., in accordance with GAAP.***

## Financial Statements

- **MD&A = If you read one portion of the ACFR...**
  - ***Financial Highlights***
  - ***Overview of the structure of the financials***
  - ***Comparative analysis (2021 compared to 2020)***
  - ***Debt analysis***
  - ***Capital Asset analysis***
  - ***Economic factors and next year's budget***

4

## Financial Statements – Statement of Net Position

- **\$280 million = total assets** (and def. outflows)
- **\$57 million = cash** (restricted & unrestricted)
- **\$2.7 million = receivables, net of allow.**  
(taxes, accounts, others)
- **\$216 million = capital assets, net of A/D**
- **Overall total assets are *up* \$11.3M from 2020**

5

## Financial Statements – Statement of Net Position

- **\$139 million = total liabilities** (and def. inflows)
  - **\$16.3M = current liabilities** (due in 1 year)
    - Accounts Payable - \$2M
    - Current portion of LT Debt - \$5.6M
    - Unearned Revenue - \$6.3M
  - **\$117.5 million = L-T** (\$95M –financing; \$23M – pension)
  - **Liabilities are up \$5.1M from '20** (\$5.9M ARPA unearned)
- **\$141 million = net position** (or equity)
  - \$117 million = net invest. in capital assets
  - \$28 million = restricted (i.e. debt service, cap. projects., etc.)
  - (\$3.9) million = unrestricted deficit (positive change of \$3.6M)
  - Increase in equity from 2020 = \$6.2M or 4.6%

## Financial Statements – General Fund

- **\$8.2 million = Assets** (\$7.6M cash)
- **\$1.9M = Liab.** (\$1.3M A/P; \$608k other)
- **\$6.1 million = Fund Balance** (\$2.2M incr. from '20)
  - \$3.1M or 51% = unassigned
  - Total GF fund balance = 32% of 2021 GF expenditures or about 3.5 months of fund balance on hand.

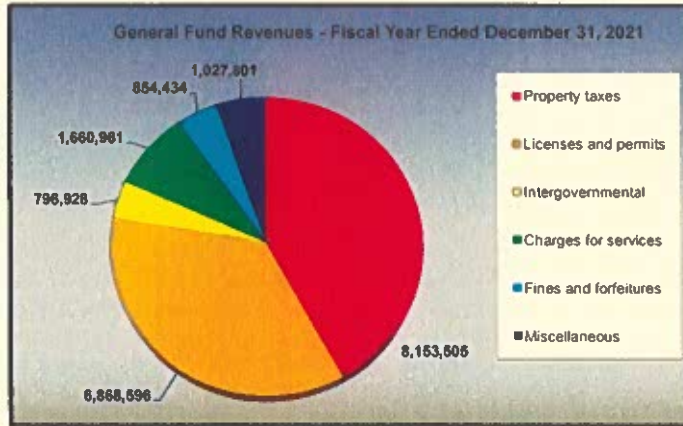
## Financial Statements – General Fund

- **\$19M = Revenues** (up \$2.1M from '20)
- **\$19M = Expenditures** (up \$761k from '20)
- **Other items:**
  - Net Transfers in = \$2M in
  - Capital Lease Proceeds = \$602k
  - Change in fund balance = \$2,274,000

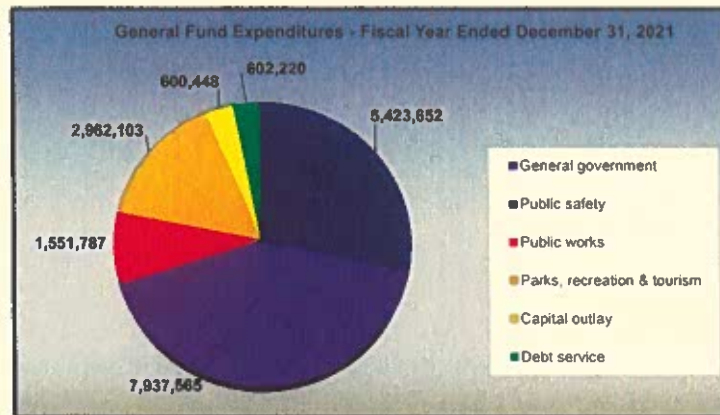
## General Fund Budget

- Budgeted Revenues = \$17.9M
  - Actual Revenues = \$19.4M
  - Revenue Variance = \$1.5M
- 
- Budgeted Expenditures = \$19.3M
  - Actual Expenditures = \$19.1M
  - Expenditure Variance = \$185,000
- 
- Budgeted Other Items (tfrs., etc.) = \$1.4M
  - Actual Other Items (tfrs., etc.) = 2.0M
  - Other Items Variance = \$623,000

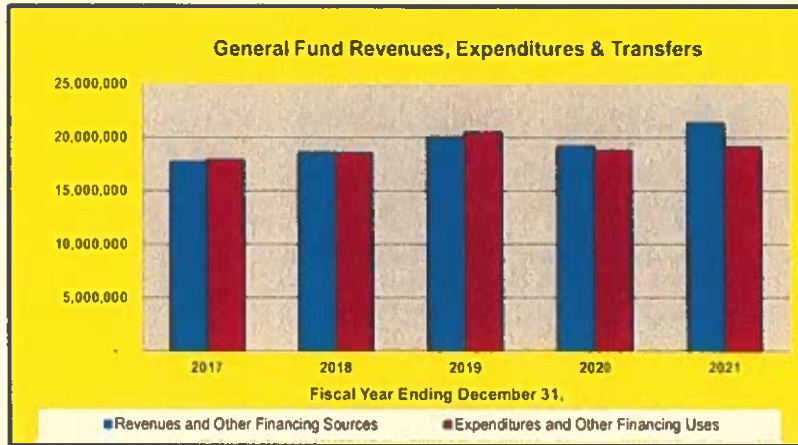
## General Fund Revenues



## General Fund Expenditures

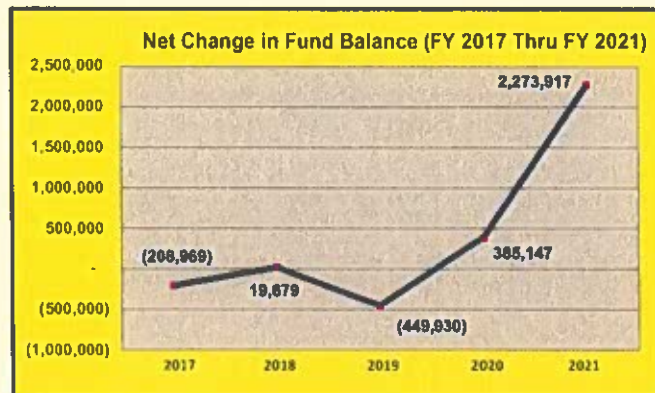


## General Fund – Historical Inflows vs Outflows



12

## General Fund – Historical Change in Fund Balance



13

### Financial Statements – B-T Funds

- **\$105 million = Assets** (\$20.8M cash; up \$1.3M from '20)
- **\$30.8M = Liab.** (\$3.4M current; \$26M L-T)
- **\$74 million = Net Position** (\$2.1M incr. from '20)

14

### Financial Statements – B-T Funds

- **\$17.5 million = Op. revenues** (up \$170k or 1.0%)
- **\$15.2M = Op. exp.** (down \$513,000 or 3.5%)
- **\$2.1 million = Change in Net Position** (up \$495,000 or 34%)

15

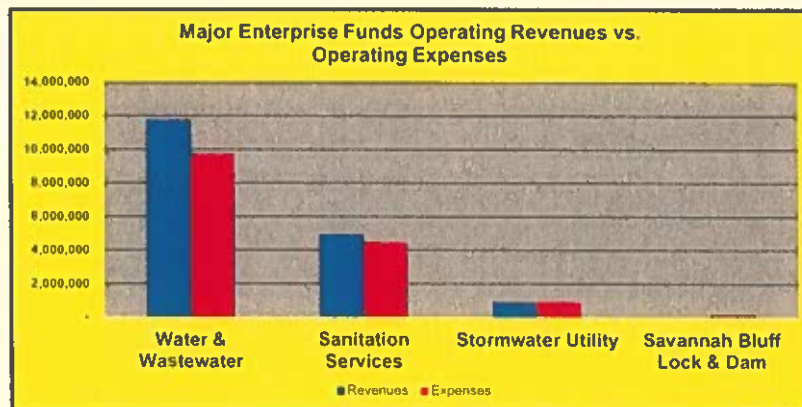


## Financial Statements – B-T Funds

- \$5.0 million = Op. cash flows (up \$689k or 16%)
- **\$(1.2M) = cash used non-capital (up \$58k or 5%)**
  - **Transfers out = \$1.2M**
  - **Transfers in = \$33k**
- **\$(2.1M) = cash used capital (down \$457k or 18%)**
  - **Purchase of capital assets = \$1.1M**
  - **Proceeds from debt = Leases - \$965,000; Bonds - \$17.7M**
  - **Debt service payments = \$19.7M**
- \$35k = cash from investing (down \$92k or 72%)
- Increase in cash = \$1.7M (up 138% from 2020)

16

## BT Funds –Inflows vs Outflows



17

## Internal Control Items and Recommendations

- **Recommendations:**
  - **IT & Cybersecurity**

18

## Other Required Communications

- **We are required to present information relative to the audit process and its results.**
- **Significant areas addressed in our reports:**
  - **Judgments & estimates;**
  - **Audit adjustments;**
  - **Independence;**
  - **Other.**

19

### Other Required Communications

- **No Difficulties in Dealing with Management**
- **No Disagreements with Management**
- **No Uncorrected Misstatements**
- **We are independent of City as required by Government Auditing Standards**

20

### New Financial Reporting GASB Standards

- **#87 - Lease Accounting (2022)**
- **#91 - Accounting for Conduit Debt (2022)**
- **#93 – Replacement of Interbank Offered Rates (2022)**
- **#94 – Public-Private & Public-Public Partnerships (2023)**
- **#96 – Subscription-based IT Arrangements (2023)**
- **#97 – Component Unit Criteria (2022)**

21

## Questions?

### **City of North Augusta, South Carolina** *Financial & Compliance Audit – December 31, 2021*





# North Augusta

*Council Study Session – 23 May 2022*

---

## Public Safety HQ

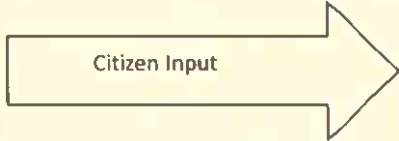
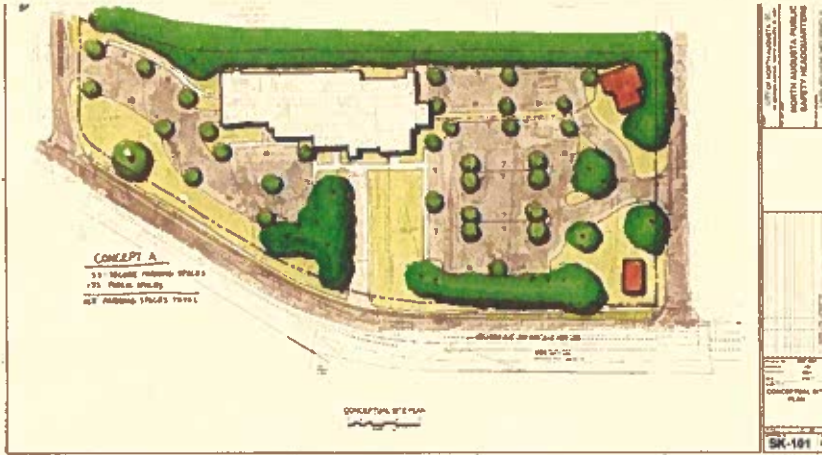
---

### Update

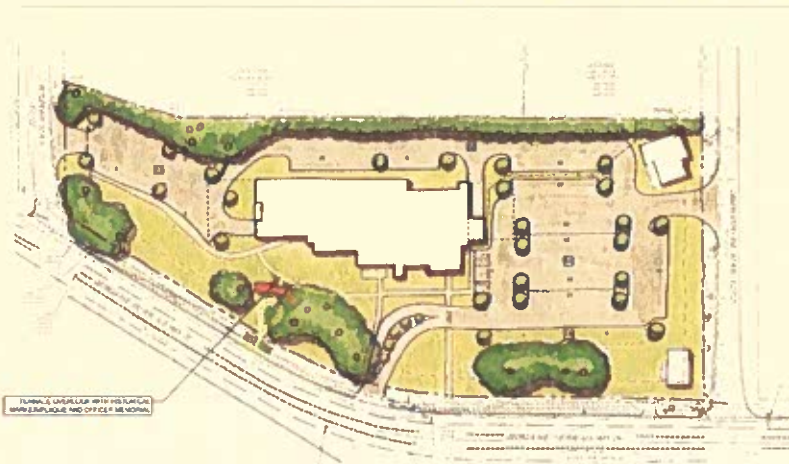
- Schematic Designs (SD) are complete
- Our Architects are at 80% Design Development (DD)
- We anticipate Construction Documents (CD) to be initiated within 30 days
- SCDOT coordination and updated traffic study underway
- Goal is to have out to bid later this year with a ground-breaking by end of year.



# Original Site Plan



# Updated Site Plan



- Access to GA Ave
- Overlook area
- Future Police Memorial
- Historical Marker



# Original Design



# Updated Design (Front View)





## Updated Design (Parking Lot View)



## Updated Design (Butler Ave View)







## Updated Design (Rear View)



## Legacy Structures



"After considerable deliberation, HNA inc has decided not to pursue restoration of the Flythe properties with the P&J Players... HNA inc will now concentrate its efforts of completing the work on the Society Building in Carrsville. We will also seek opportunities to support the preservation of other historic structures in North Augusta. We do this in the belief that there is considerable economic benefit in the promotion of historic tourism in this city."



## Public Safety HQ

---

### Update

- Schematic Designs (SD) are complete
  - Our Architects are at 80% Design Development (DD)
  - We anticipate Construction Documents (CD) to be initiated within 30 days
  - SCDOT coordination and updated traffic study underway
  - Goal is to have out to bid later this year with a ground-breaking by end of year.
- 
- Pursue demolition permits for legacy structures
  - Remove structures with City crews



---

## COUNCIL DISCUSSION