



FINANCE AND POLICY COMMITTEE MEETING

MONDAY, MAY 1, 2023

3rd committee meeting

The Committee will meet in Mauldin City Hall at 5 East Butler Road in the Council Chambers immediately following the Special Called Council meeting at 6 p.m.

The meeting will be available remotely through Zoom. Please visit the City's website at <https://cityofmauldin.org/your-government/meeting-minutes-agendas/> to access the meeting via audio and videoconferencing.
A quorum of Council will be present.

**FINANCE AND POLICY COMMITTEE
MEETING MAY 1, 2023
CITY HALL - COUNCIL CHAMBERS
5 E. BUTLER ROAD**

Committee Members: Michael Reynolds (Chair), Carol King, Diane Kuzniar

- | | |
|---|------------------------------|
| 1. <u>Call to Order</u> | Chairperon Michael Reynolds |
| 2. <u>Public Comment</u> | Chairperson Michael Reynolds |
| 3. <u>Reading and Approval of Minutes</u> | Chairperson Michael Reynolds |
| a. Finance Committee Minutes- April 3, 2023 [Pages 3-5] | |
| 4. <u>Reports or Communications from City Officers</u> | Chairperson Michael Reynolds |
| a. City Administrator Seth Duncan | |
| b. Finance Director Holly Abercrombie | |
| i. Budget Review | |
| c. HR Director Mark Putnam | |
| 5. <u>Unfinished Business</u> | Chairperson Michael Reynolds |
| There is no unfinished business. | |
| 6. <u>New Business</u> | Chairperson Michael Reynolds |
| a. FY 2023 Budget Amendment Ordinance 1017-
[Pages 6-10] | |
| 7. <u>Public Comment</u> | Chairperson Michael Reynolds |
| 8. <u>Committee Concerns</u> | Chairperson Michael Reynolds |
| 9. <u>Adjournment</u> | Chairperson Michael Reynolds |

MINUTES
FINANCE AND POLICY COMMITTEE MEETING
APRIL 3, 2023, 6PM
CITY HALL - COUNCIL CHAMBERS 5 E. BUTLER ROAD
2nd committee meeting

Committee Members: Michael Reynolds (Chair), Carol King, Diane Kuzniar

Others present: Finance Director Holly Abercrombie, HR Director Mark Putnam, and City Administrator Seth Duncan

1. Call to Order- Chairman Reynolds

2. Public Comment- None

3. Reading and Approval of Minutes

a. Finance Committee Minutes- March 6, 2023

Motion: Councilwoman Kuzniar made a motion to approve the minutes with Councilwoman King seconding.

Vote: The vote was unanimous (3-0).

4. Reports or Communications from City Officers

a. City Administrator Seth Duncan- None

b. Finance Director Holly Abercrombie

i. Budget Review- Ms. Abercrombie reported the budgets look good and property tax revenues are coming in strong.

c. HR Director Mark Putnam- Mr. Putnam reported on the first session of the employee engagement committee. The committee talked about what brought them to the City and opinions on how the City can improve. A committee of different members will meet once a month so a broad view will be received.

5. Unfinished Business- There is no unfinished business.

6. New Business

a. Ordinance 1016- Local Revenue Services

The Municipal Association has offered collection programs for certain business license Taxes for years. These programs include the Insurance Tax Collection Program, the Brokers Tax Collection Program, and the Telecommunication Tax Program. The Municipal Association has collectively rebranded these programs as Local Revenue Services and has renamed the three business license programs as the Insurance Tax Program (ITP), the Brokers Tax Program (BTP), and the Telecommunication Tax Program (TTP).

As a result of the Local Revenue Services rebranding and the adoption of new local Business license ordinances under Act 176, the Association is required to update the ordinances and agreement by which municipalities may participate in Local Revenue Services. The rates for the Municipal Association's services will remain exactly the same.

Motion: Councilwoman King made a motion to send this item to Council with Councilwoman Kuzniar seconding.

Vote: The vote was unanimous (3-0).

b. Comp and Class Plan- Mr. Putnam asked committee to forward the recommendation by Evergreen Solutions for its hybrid plan to ensure all employees receive at least a 4% increase. Starting pay for police officers will be \$45,000, starting pay for firefighters would be \$42,000 and all part-time sports center employees making \$10.00 an hour would be increased to \$11.00 per hour. \$538,649.84 would be the cost of the proposal. These changes are being recommended to begin at the end of April, due to projected revenues.

Motion: Councilwoman King made a motion to send this item to Council with Councilwoman Kuzniar seconding.

Councilwoman King said she is very proud of the compensation plan study and thinks the City should give the employees the raise of at least 4% at the end of April. Our employees deserve this and she is thankful the revenues are there to make this increase.

Chairman Reynolds said he supports this but does not like doing it outside of a budget year.

Vote: The vote was unanimous (3-0).

7. Public Comment- None

8. Committee Concerns- None

9. Adjournment- Chairman Reynolds adjourned the meeting at 6:38 p.m.

Respectfully Submitted,
Cindy Miller
Municipal Clerk

FINANCE COMMITTEE AGENDA ITEM

MEETING DATE: May 1, 2023

AGENDA ITEM: 6a

TO: Finance Committee

FROM: Finance Director, Holly Abercrombie

SUBJECT: FY23 Budget Amendment Ordinance

REQUEST

Being brought before committee for review and request for moving to full Council for approval.

HISTORY/BACKGROUND

Throughout the year Council has approved various expenditures, projects, and grants. Staff has accumulated all items to present in one budget amendment. Below is a running list of items approved through the year with date of approval.

ANALYSIS or STAFF FINDINGS

Table 1 Items Approved

Revenue	Amount	Fund	Month Approved
Grant In Car Cameras	\$ 86,542.64	General	Nov-22
SRO Grant for 2 new SRO Officers	\$ 218,439.00	Grant	Dec-22
Donation from Astro Kennels	\$ 10,000.00	General	Committee Update
Increase in Property Taxes	\$ 255,863.21	General	Apr-23
Increase in Sewer Revenues	\$ 3,486.53	Sewer	Apr-23
Increase in H&A Revenues	\$ 462.32	H&A	Apr-23
Total Council Approved Revenues	\$ 574,793.70		

Expenditure			
Grant In Car Cameras	86,542.64	General	Nov-22
Trail Permitting	25,000.00	Capital	
Addition of amount reserved for FY24 FF Gear replace	200,000.00	Capital (ARPA)	Committee Update
SRO Salaries - 2 Officers for half a year	\$ 66,502.00	Grant	Dec-22
Grant covered employee expenses	\$ 2,800.00	Grant	Dec-22
Grant covered non capital	\$ 4,237.00	Grant	Dec-22
Grant covered 2 new vehicles	\$ 144,900.00	Grant	Dec-22
Donation from Astro Kennels	\$ 10,000.00	General	Committee Update
BDS adjustment for Inspection services	110,000.00	General	
Comp Class Adjustment in Total for General	97,536.09	General	Apr-23
Comp Class Adjustment in Total for Sewer	3,486.53	Sewer	Apr-23
Comp Class Adjustment in Total for H&A	462.32	H&A	Apr-23
Comp Class Adjustment in Total for Fire	46,757.78	Fire	Apr-23
Comp Class Adjustment in Total for Sports Center	1,569.34	Sports Center	Apr-23
Total Council Approved Expenditures	\$ 799,793.70		

FINANCIAL IMPACT

Table 2 Totals per Fund

<u>Fund</u>	<u>Revenue</u>	<u>Expenditure</u>	<u>Transfer In/(Out)</u>	<u>Inc/(Dec) to Fund Bal</u>
General	\$ 352,405.85	\$ 304,078.73	\$ (48,327.12)	\$ -
Capital	\$ -	\$ 225,000.00	\$ 200,000.00	\$ (25,000.00)
Sewer	\$ 3,486.53	\$ 3,486.53		\$ -
H&A	\$ 462.32	\$ 462.32	\$ -	\$ -
Grants	\$ 218,439.00	\$ 218,439.00	\$ -	\$ -
ARPA	\$ -		\$ (200,000.00)	\$ (200,000.00)
Fire	\$ -	\$ 46,757.78	\$ 46,757.78	\$ -
Sports Center	\$ -	\$ 1,569.34	\$ 1,569.34	\$ -
Totals	\$ 574,793.70	\$ 799,793.70	\$ 0.00	\$ (225,000.00)

RECOMMENDATION

Staff recommends forwarding budget amendment to Council for approval on first reading.

ATTACHMENTS

Budget Amendment Ordinance

Ordinance # _____

An Ordinance To Amend Appropriations For The Fiscal Year Beginning July 1, 2022 And Ending June 30, 2023 For Ordinary And Other City Purposes; To Provide For A Levy Of Taxes On All Taxable Property In The City Of Mauldin For All City Purposes, Including Sufficient Tax For Any Principal And Interest On Outstanding Indebtedness Maturing In The Fiscal Year; To Provide For The Expenditure Of Said Taxes And Other Revenues Coming To The City During The Fiscal Year.

WHEREAS, the South Carolina Code of Laws requires that a municipal council shall act by ordinance to adopt a budget and levy taxes pursuant to public notice;

NOW THEREFORE BE IT ORDAINED by the Mayor and City Council of the City of Mauldin, South Carolina, in council assembled and by the authority thereof:

Section 1: That the prepared budget, the estimated revenues for payment, and the attached disbursement schedules attached hereto, the terms of which are hereby incorporated herein as if set forth fully, are hereby adopted in the following amounts:

	Revenues	Expenditures
General Fund	17,192,439	17,192,439
MCIP Fund	130,000	130,000
Mauldin Public Facilities Fund	592,137	592,137
Capital Projects Fund	8,127,446	8,127,446
Capital Projects Transportation Fund	392,622	392,622
Sewer Fund	1,046,385	1,046,385
Hospitality & Accommodations Fund	1,487,943	1,487,943
ARPA Fund	6,524,859	6,524,859
Victim Advocate Fund	20,000	20,000
Grants Fund	218,439	218,439
Health Fund	1,620,172	1,620,172
Fire Fund	4,612,478	4,612,478
Sports Center Fund	643,760	643,760
Debt Service Fund	1,071,178	1,071,178
Property Management Fund	73,654	73,654
Mauldin Foundation	10,000	10,000
TOTAL	43,763,513	43,763,513

Section 2: That for the purpose of defraying all expenses, including the payment of debt service from July 1, 2022 through June 30, 2023, and for other corporate purposes, a tax of sufficient millage to pay for the appropriations, after crediting against said appropriations other revenues anticipated to accrue to the City during the fiscal period not earmarked for specific purposes, are hereby levied and the same shall hereafter be collected as follows:

For each one hundred dollars (\$100.00) of assessed value of all real estate and personal property on which this municipal corporation is authorized and empowered by law to impose a tax in the City of Mauldin, and in proportion of all real estate and personal property of less than one hundred dollars in value, the total millage on each One dollar (\$1.00) shall not exceed 0.0563 or \$5.63 on each \$100.00 assessed value for General Fund and debt service requirements.

Should the amount levied exceed the amount required for General Fund and debt service requirements, such excess shall remain in the General Fund to be used as City Council may direct.

Section 3: That the FY 2023 budget includes \$1,071,178 in debt service for the purpose of bond retirement and lease purchases and other long term obligations, as well as debt service in the amount of \$234,883 for retirement of the revenue bond in the Sewer Fund.

Section 4: That for the purpose of defraying all expenses including the payment of debt service from July 1, 2022 through June 30, 2023 and for other corporate purposes, franchise fees for Duke Power, Laurens Electric Cooperative, and Piedmont Natural Gas will be set at a rate of 5%.

Section 5: That the sewer pump station fee previously established for FY 2017-2018 in the amount of \$410 per affected parcel is hereby readopted and approved.

Section 6: That City taxes are collected by Greenville County in a Cooperative Consolidation Joint collection Agreement dated May 1, 1990, and shall be due and payable between October 1, 2022 and January 15, 2023. After January 15th 3% shall be added to the base tax amount. After February 1st, 10% shall be added to the base tax amount. After March 16th, 15% shall be added to the base tax amount.

Section 7: That funds sufficient to cover all fiscal year 2021-2022 budget items encumbered but unpaid at the close of the fiscal year shall be carried forward from the fiscal year 2021-2022 budget to the succeeding 2022-2023 budget to meet such lawful obligations of the City of Mauldin.

Section 8: That this budget may be amended by ordinance of the City Council as may be required from time to time.

Section 9: That it is the intention of the City Council that the sections, subsections, paragraphs, sentences, clauses, and phrases of this ordinance are severable. If any phrase, clause, sentence, paragraph, subsection, or section of this ordinance be declared invalid or unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the remaining portions of this ordinance.

Section 10: That this ordinance supersedes all previous or inconsistent legislation. All ordinances or parts of ordinances inconsistent herewith are hereby repealed.

Section 11: That this ordinance shall take effect immediately upon its passage.

Passed on first reading on,
Passed on second reading on

Mayor Terry Merritt

Attest:

Municipal Clerk

Approved as to form:

City Attorney