



Budget Workshop

Thursday April 30, 2026

Town Hall, Great Falls, SC

Present: Mayor Keevi Worthy, Councilmember Tiffany Craig, Councilmember Monica Eagle, Councilmember Jodi Knight, Councilmember David Dutton, Chief James Parker, Town CPA Diane, Mayor Assistant Jessica Eubanks, Clerk Treasurer Erica Dooley, WW Supervisor Warren Skinner

Minutes

1. CALL TO ORDER

Mayor Keevi Worthy called the meeting to order at 7:00PM and noted a quorum of council present.

2. PRAYER & PLEDGE ALLEGIANCE

3. FISCAL YEAR 2026-2027 BUDGET OVERVIEW

Mayor/ Administrator

The Town of Great Falls Budget Workshop was held to review and discuss the proposed budget, departmental needs, financial allocations, and ongoing operational concerns for the upcoming fiscal year. Council and staff focused heavily on ensuring the accuracy of financial reporting and correcting accounting misallocations before adoption of the budget. Mayor Assistant Jessica Eubanks discussed and emphasized the importance of reconciling all accounts, properly categorizing expenditures, and obtaining accurate financial numbers before approving any major financial decisions.

Chief James Parker discussed a large portion of the workshop focused on the Police Department budget. Mayor Assistant Jessica discussed that police salaries appeared approximately \$210,000 under budget due to vacant positions; however, payroll taxes, retirement contributions, employee benefits, and workers' compensation costs had been incorrectly posted under Administration instead of Police Department. Once these corrections are made, officials anticipate the budget figures will align more accurately. Council also discussed the need to properly categorize credit card expenditures that have accumulated over the past several months, many of which are currently grouped under

Administration expenses pending reconciliation. Additional corrections were identified within training, software, equipment, and supply line items, as several expenses were reportedly miscoded or posted under incorrect categories.

Chief James Parker discussed police vehicle replacement strategies, comparing the benefits of leasing vehicles versus purchasing them outright. Leasing was presented to maintain newer vehicles under warranty and reduce long-term maintenance costs, though concerns were raised about the commitment of multi-year contracts and future council obligations. Purchasing one vehicle annually was also discussed as a more flexible option despite increased maintenance risks as vehicles age. The current condition of the police fleet was reviewed, with several vehicles approaching high mileage and concerns expressed regarding future repair costs. Chief James Parker discussed possible replacement schedules and acknowledged that grant funding opportunities may assist with future vehicle purchases if available.

Police department revenues and staffing were also addressed during the workshop. Mayor Assistant Jessica Eubanks reviewed fines and fee revenues and noted that actual collections have historically fallen below budget projections. Mayor Jessica Eubanks expressed concerns about overestimating revenues and discussed adjusting future projections to reflect more realistic collection trends. Additional discussion focused on code enforcement ordinances and the distinction between state-linked fines and town ordinances that return full revenue directly to the town. The department currently operates with five officers compared to a previous staffing level of seven officers, and requests for additional staffing were discussed. Councilmember Tiffany also expressed concerns about balancing personnel needs with vehicle replacement priorities and stressed the importance of ensuring accurate financial data before making significant expenditures.

Wastewater operations and infrastructure needs were another major topic of discussion. Supervisor Warren Skinner reported approximately \$70,000 in needed repairs involving piping replacements, lift stations, and backflow valve work. Mayor Assistant Jessica Eubanks discussed ensuring that these expenditures are correctly posted under repairs and maintenance rather than materials and supplies. Vehicle needed within the wastewater department were also reviewed, including discussion regarding replacing an aging truck with a more fuel-efficient vehicle to support increasing travel demands related to service routes and operations. Staffing concerns were also discussed, including the possibility of transitioning a part-time employee to full-time status and evaluating future staffing needs to improve operational coverage.

Mayor Keevi Worthy also discussed employee compensation and the inclusion of a Cost-of-Living Adjustment (COLA) in the proposed budget. Members noted that prior COLA increases had been approved in past years but were reportedly never implemented. There

was strong support expressed for including a COLA increase within the upcoming fiscal year budget. Merit-based or evaluation-based raises were also discussed separately, with department heads expected to manage those adjustments within their departmental budgets.

Additional discussion centered around accounting procedures, departmental allocations, and fund separation. Mayor assistant Jessica Eubanks emphasized the need to properly separate wastewater and general fund finances and ensure that payroll, taxes, benefits, and administrative expenses are accurately distributed among departments. Staff discussed creating percentage-based allocations for administrative support costs across departments such as Administration, Police, Public Works, and Wastewater. Several line-item inconsistencies and account misclassifications were identified, including technology services, sludge disposal, professional services, and recurring vendor expenses. Staff also discussed ongoing efforts to standardize account codes and clean up historical data that was imported into the town's financial software system.

Council further discussed software and equipment concerns, including the desire to consolidate police and court software systems into one platform capable of handling court functionality. Obsolete software programs were identified for removal, and concerns were raised regarding previously purchased audiovisual equipment that could not currently be located. Council requested that the missing equipment be identified or replaced if necessary.

The workshop concluded with several action items and next steps. Staff were directed to continue reconciling accounts, correcting mis posted expenditures, categorizing credit card transactions, and validating realistic revenue projections before finalizing the proposed budget. Council also requested recurring expense reports, clearer departmental subcategories, and additional workshops if needed to ensure the budget is fully accurate prior to adoption. Discussion also included continuing evaluation of police fleet strategies, wastewater repairs, administrative allocations, and the inclusion of employee COLA adjustments within the final budget proposal.