



DeKalb County Government

Manuel J. Maloof Center
1300 Commerce Drive
Decatur, Georgia 30030

Minutes - Draft

FAB-Finance, Audit & Budget Committee

Thursday, February 17, 2022

1:00 PM

Special Called Meeting

This meeting will be conducted via teleconference (Zoom). Simultaneous public access to the meeting will be available

(1) via live stream on DCTV's webpage,

(2) on DCTVChannel23.TV

Meeting Started At: 1:05 PM

Attendance: Commissioners Rader, Cochran-Johnson, Terry, Bradshaw, Johnson

Present 3 - Commissioner Jeff Rader, Commissioner Lorraine Cochran-Johnson, and Commissioner Larry Johnson

I. DISCUSSION

FY22 Proposed Budget Amendment

-overview of OMB Responses given by Director Sigler & COO Williams

Question JR: regarding Juvenile Court is that circulation to the street or is that courtroom buildout?

TJ Sigler: it's circulation of the street. There are two items for the Juvenile Court; one is a build out within Facilities; I was looking further down at the Juvenile Court list.

-Question JR: regarding capital project of \$2.2M for the Maloof auditorium, is that in addition to the \$1.9 million we already committed?

Z Williams: that's it; it's a delta between the \$1.9M and \$2.4M

-Question LCJ: the \$2.1 million reserve for appropriation in the Unincorporated Fund is a breakdown for all districts?

TJ Sigler: correct it breaks down to \$300,000 for each district.

-JR: what I think we'd like to do is look into advancing a more formal CIP process. Currently the capital budget is basically comprised of those expenditures that meet the criteria for capital expenditure within an accounting sense, and we are either using fund balance to pay for it or in some cases operating funds. SPLOST stands alone also. Perhaps we can bring this back to committee to discuss establishing a more formal capital improvements program. If we could get Central Staff and the Administration to put forth a model of best practices to potentially apply to DeKalb.

JR: I think overall we are happy to have a general 2 months operating budget fund balance. I know other jurisdictions have different fund balance amounts. I'd like to bring to FAB looking into our fund balance reserve policy and potential further improving our bond rating. The higher fund balance is a cushion against TAN's and other bad times that could be down the road.

-TT: I'd like to return to the discussion of increasing reserve for appropriations so it would increase from \$2.1 million to \$2.8 million; \$400,000 for each district.

-JR: It will be discussed in both parts - it was item one in the responses and my understanding is you want it to go to \$2.8 million or \$400,000 each? Did you formally bring it to any committees?

-TT: No this seemed like this is the correct committee to discuss it

-Presentation of FY22 Proposed Budget Amendment given by Director Sigler

Question JR: the non-departmental has gone down significantly correct?

Sigler: it was much larger last year because of the loan to the Sanitation fund which was \$10 million

-Question JR: none of those Marshal positions that we're adding back are for courtroom security? They are for the Marshal's other responsibilities?

Sigler: that is correct

COO Williams: none are for the responsibilities the Sheriff current has

-Question JR: what are the court responsibilities of the Marshall Office?

COO Williams: we can get you that information

-JR: We'd like to look into what the best model for court room security is going to be; perhaps in the ERPS committee

-Question TT: regarding the land bank, I know the last PECS had discussions regarding tax foreclosure sales and that as those sales come through would go to the landbank. So this \$350,000 is dedicated and the rest would be funded through sales?

COO Williams: that is our thinking

JR: The best practice is that the interest in the properties go to the land bank so that they can have property that they are putting to work for a public purpose.

-Question LCJ: \$200,000 of that \$350,000 was gap funding provided by district 7 to revitalize the land bank since most abated properties are located in district 7. This \$350,000 is strictly for operations of the land bank and should give it the opportunities to begin taking in properties and becoming self-sustaining.

COO Williams: That is correct a large portion of this seed money was from District 7

-JR: Commissioner Terry request further conversation regarding increase in district discretionary fund

LCJ: I am not sure if the budget could sustain it, I want to ask if it is an option based on the current budget

-JR: currently we have no motion on the floor to amend the budget as it stands now. The only other area we might want to look is in the list of \$36 million in non-recurring projects that could be shaved by \$700,000. Is there anything on this non-recurring list that could be further reduced?

COO Williams: there is not any fluff in the budget; we would have to ask if there something that we do not need to do

TT: A key point to increasing reserve for appropriations is it gives Commissioners flexibility to respond to the needs of constituents quicker than waiting at the beginning of the year or mid-year.

JR: I do not have a motion to amend the budget, I think it is something we can keep discussing.

LCJ: This is a discussion that all seven commissioners should be involved in, and that is why I am not comfortable making a recommendation at this time.

SB: a jump to \$400,000 is a heavy jump at the moment and is not something I support at this moment. As I understand it our operational budgets are going to increase by \$22,000. I do agree ARP funds have been slow but more is coming in June/ July of this year so I believe there is opportunities to provide support.

-information on Designated Fund given by Director Sigler

LJ: Request support for adding cameras and lights along trails and providing additional rangers for park security

-information on Development Fund provided by Director Sigler

-information on Tax Fund Roll up provided by Director Sigler

-information on ARP Funding provided by Director Sigler

LJ: Motion to Approve Amendments in Budget as presented by departments and this committee

Second LCJ

Vote: Yes Unanimous

JR: request for circulation of substitute item and supporting materials for review before Tuesday's meeting

Meeting Ended At: 2:22pm

MOTION was made by Lorraine Cochran-Johnson, seconded by Larry Johnson, that this agenda item be adjourned meeting. The motion carried by the following vote:

Yes: 3 - Commissioner Rader, Commissioner Cochran-Johnson, and Commissioner Johnson

Barbara H. Sanders-Norwood CCC, CMC