



DeKalb County Government

178 Sams Street
Decatur, GA 30030

Minutes

FAB-Finance, Audit & Budget Committee

Commissioner Ted Terry (Chairperson)

Commissioner Michelle Long Spears

Commissioner Chakira Johnson

Tuesday, March 24, 2026

2:00 PM

178 Sams Street, Decatur, GA 30030
(Multipurpose Room A1201)

Meeting Started At: 2:27PM

Attendance: Commissioners T. Terry, C. Johnson, M. Long Spears, R. Patrick

Present 3 - Chairperson Ted Terry, Commissioner Michelle Long Spears, and
Commissioner Chakira Johnson

I. MINUTES

2026-0569 Commission District(s): ALL
Minutes for the March 10, 2026, Finance, Audit, and Budget
Committee
**MOTION was made by Michelle Long Spears, seconded by
Chakira Johnson, that this agenda item be Approved. The
motion carried by the following vote:**
**Yes: 3 - Chairperson Terry, Commissioner Long Spears, and
Commissioner Johnson**

II. STATUS UPDATE

Financial Statements

Questions:

CJ-Debt services - Contributing to debt accumulated? (Director McNabb responded)

Large amount of reserves budgeted? (Director McNabb responded)

MLS: Explain percentages (Director McNabb responded)

TT: Explain net position beginning - How do you treat negatives? (Director McNabb responded)

TT: Able to break out pension liability? (Director McNabb responded)

TT: Regarding the unfunded - What are we accomplishing with expenses this year? (Director McNabb responded)

TT: Airport - Carryover explanation; Landing fees? Can we have subcategories in next report? (Director McNabb responded)

TT: Is OpenGove like Open checkbook? (Director McNabb responded)

MLS: Expenses/contracted - Down \$100K from last year? (Director McNabb responded)

TT: Budgeting increase in fun balance? Budgeting - \$10M? (Director McNabb responded)

MLS: Net position - Why difference in totals? (Director McNabb responded)

MLS: Have a chance to look at last FAB minutes (M. Welch responded)

CIP Update**III. DISCUSSION****Operational Assessment - Mauldin and Jenkins****Questions:**

MLS: Projected implemented timeline - Give pause or concern it is pushed to 2027? (L. Sesay responded)

MLS: Comment

MLS: One blocked recommendation - Looking for 2 or 3 positions or TBD?; When is timeline will this be addressed? (COO responded)

CJ: Push for more clarification on funding needs; Do we look at all departments? (L. Sesay responded)

TT: For progress - Some things should be priority: OMB R20 for completion of budget; R201 Budget adoption speed up; CV360-Support Staff;

TT: Information regarding PCTR38 - Is Momentum Firm doing all of this work? (L. Sesay responded)

TT: Regarding R244 - Makes sense; Could be automated; (L. Sesay responded)

TT: How does Purchasing evaluate vendors now? (Director Butler responded)

TT to COO: Is it possible to take time to make more automated? (COO responded)

IV. AGENDA ITEM*New Agenda Items***Finance**[2026-0504](#)

Commission District(s): All Commission Districts

A resolution authorizing the issuance and sale of Tax Anticipation Notes (TAN 2026) for 2026, due December 15, 2026 in the aggregate principal amount of [\$_____], to [name of winning bidder], for the purpose of obtaining a temporary loan to pay current expenses during the 2026 calendar year.

MOTION was made by Chakira Johnson, seconded by Michelle Long Spears, that this agenda item be Recommended for approval. to the Board of Commissioners, due back on 4/14/2026. The motion carried by the following vote:

Yes: 3 - Chairperson Terry, Commissioner Long Spears, and Commissioner Johnson

Questions:

TT: Including housing budget? (Director McNabb responded)

TT: What are operating expenses? No formula? (Director Sigler responded)

*Previously Heard Items***Board of Commissioners - District 6**[2025-1525](#)

Commission District(s): All Commission Districts

A Resolution by The DeKalb County Board of Commissioners Establishing A DeKalb County Water Customer Bill Of Rights

[2026-0158](#)

Commission District(s): Commission Super District 6

To Approve a Resolution to Establish a DeKalb “For The People AI Tech Dividend Fund” and Fiscal Stability Policy

Meeting Concluded At: 3:40PM

Barbara Sanders-Norwood, CCC, CMC