



DeKalb County Government

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

Minutes - Draft

FAB-Finance, Audit & Budget Committee

Commissioner Steve Bradshaw, Chair
Commissioner Mereda Davis Johnson, Member
Commissioner Robert Patrick, Member

Tuesday, October 22, 2024

2:00 PM

Meeting Started At: 2:02PM

Attendance: Commissioners Bradshaw, Patrick, Davis Johnson, Terry, and Long Spears

Present 3 - Commissioner Steve Bradshaw, Commissioner Robert Patrick, and
Commissioner Mereda Davis Johnson

I. MINUTES

2024-1205 Commission District(s): ALL
Minutes for the September 24, 2024 Finance, Audit, and Budget
Committee
**MOTION was made by Robert Patrick, seconded by Mereda
Davis Johnson, that this agenda item be approved. The motion
carried by the following vote:**

Yes: 2 - Commissioner Patrick, and Commissioner Davis Johnson

II. AGENDA ITEM

New Agenda Items

[2024-1333](#) Commission District(s): Commission District(s): All
Reallocation of Funding from American Rescue Plan Act - State and
Local Fiscal Recovery Funds and Appropriate Funding from FY24
Operating Budget
**MOTION was made by Robert Patrick, seconded by Mereda
Davis Johnson, that this agenda item be recommended for
approval. to the Board of Commissioners, due back on
11/12/2024. The motion carried by the following vote:**

Yes: 2 - Commissioner Patrick, and Commissioner Davis Johnson

III. STATUS UPDATE

American Rescue Plan Report

Presented by CFO McNabb

Questions:

1. SB-Is Admin coming back with specific proposal on how to allocate funds? (Response from COO Williams)
2. MDJ- What do you mean by money being used for temporary housing? (Response from COO Williams)
3. MDJ - Could it be used for housing and/or water billing assistance? (Response from COO Williams)
4. MDJ – If we use for housing how long would it take to create the temporary housing? (Response from COO Williams)
5. MLS – Are we pooling money (\$3m) for water utility? (Response from COO Williams)
6. MLS – If we can't get documents by end of year do we lose the money? Are you suggesting it will be simpler to streamline and pool together for single project? (Response from COO Williams)
7. TT – Are you suggesting line item for public benefits navigator be reallocated? Is that possible? (Response from COO Williams)
8. TT – Can you speak on courts again? (Response from COO Williams)
9. TT - Help me understand food insecurity line item; Would we have to have a contract? (Response from COO Williams)
10. MDJ – How long will it take to acquire housing if we designate money? (Response from COO Williams)
11. MLS – 40 homes built on less than an acre, what do you mean by that? (Response from COO Williams)
12. MLS – Commissioners must obligate money by the end of the year, but subs have until the end of 2026? (Response from CFO McNabb)
13. Will CFO McNabb and COO Williams come back with agenda item that will obligate funds? When? (Response from COO Williams)
14. TT – What's going on with interest? (Response from COO Williams, but advised will get confirmation)
15. TT – Is interest under same regulations as ARP regulations? (Response from COO Williams)

IV. DISCUSSION

DeKalb County Annual Comprehensive Financial Report

Presented by Mauldin & Jenkins

Questions:

SB - Why a drop off in fund balance from 2022 -2023? (Response from Mauldin & Jenkins)

SB – Why increase in net position on Sanitation Fund? (Response from Mauldin & Jenkins)

SB – Can you review for the public what GASB stands for? (Response from Mauldin & Jenkins)

MDJ- How long did audit take? (Response from COO Williams) (Response from Mauldin & Jenkins)

MDJ – Five departments audited? (Response from Mauldin & Jenkins)

RP – Is this audit a clean unmodified opinion and can you review pages with findings? (Response from Mauldin & Jenkins)

RP – Are all adjustments correctable? (Response from Mauldin & Jenkins)

RP – Where does that put us for reserve balance? Is recommending additional staffing a concern? (Response from Mauldin & Jenkins)

TT – Regarding the operational assessment, when can we take action? (Response from Mauldin & Jenkins) TT –

On page 22, there is no grant accountant in transportation? Is there a different skillset from grant writer? Is it common for departments to share grant accountants? (Response from Mauldin & Jenkins)

TT – In the operational assessment does it include all sectors such as Constitutionals? (Response from Mauldin & Jenkins)

TT – Should you start with Finance department and then add different department? (Response from Mauldin & Jenkins)

TT- Did you do Gwinnett Watershed department? (Response from Mauldin & Jenkins)

FY 2025 Annual Budget Process

Presented by OMB Director TJ Sigler

No questions

FY 2025 BOC Budget Priorities

Discussion for all Commissioners to have the opportunity to discuss specific district requests

Questions:

MDJ – Will you be talking to new Commissioners/Administration prior to January 15? (Response from Director TJ Sigler)

MDJ – When is swearing in? (Response from Law Department)

TT – Post November 5th, will there be an opportunity to have CEO Elect transition team, FAB committee, and department heads start discussion early and continue through January 1st? (Response from COO Z. Williams)

Meeting Ended At: 3:35PM

MOTION was made by Mereda Davis Johnson, seconded by Steve Bradshaw, that this agenda item was approved. The motion carried by the following vote:

Yes: 2 - Commissioner Bradshaw, and Commissioner Davis Johnson

Not Present: 1 - Commissioner Patrick

Barbara H. Sanders-Norwood CCC, CMC