



# 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*

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Tuesday, June 25, 2024

2:00 PM

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Meeting Started At: 2:20PM

Attendees: Commissioners Bradshaw, Davis Johnson, Patrick, Terry

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

#### I. MINUTES

**2024-0801**      Commission District(s): ALL  
Minutes for the June 11, 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: 3 - Commissioner Bradshaw, Commissioner Patrick, and  
Commissioner Davis Johnson**

#### II. AGENDA ITEM

*New Agenda Items:*

**Chief Executive Office**

[2024-0753](#)

Commission District(s): All

2024 Ad Valorem Tax Millage Rates; Budget Revisions

**MOTION was made by Mereda Davis Johnson, seconded by Robert Patrick, that this agenda item be recommended for approval upon receipt of additional information to the Board of Commissioners, due back on 7/9/2024. The motion carried by the following vote:**

**Yes: 3 - Commissioner Bradshaw, Commissioner Patrick, and Commissioner Davis Johnson**

- information provided by Director Sigler*
- Question RP: what do the voters get out of the millage change that you all are recommending?*
- responses provided by Director Sigler*
- Question MDJ: what are the ramifications of not passing this by July 9th?*
- responses provided by Director Sigler*
- Question SB: would my colleagues be amenable to a special called FAB meeting on July 8th to hear from our Tax Commissioner?*
- MDJ: I am ready to make a recommendation today; I would like to have the Tax Commissioner come before the Board and speak before July 9th; if he could speak on Thursday at the Committee of the Whole that would be fine*
- Question*
- MDJ: motion to approve, pending hearing from Tax Commissioner Johnson at the Committee of the Whole on Thursday June 27, 2024*
- Question TT: regarding the advertisement, what would be the scenario where we would have to re-advertise it?*
- responses provided by Director Sigler*
- TT: if we could get clarity on that as soon as possible*
- Question TT: in Schedule A, the Juvenile Services Fund is showing a reduction. Is a reduction in funds the intent to spend it or will there be changes to the budget coming?*
- response provided by Director Sigler*
- Question TT: this is more related to as of March 1 we didn't have the full fund balance for these funds, so you just tried it up?*
- TJ Sigler: Correct, and the audit is being completed now as well; we will let you know if there are any other changes*
- Question TT: how does the appropriations line item relate to the budget?*
- response provided by Director Sigler*
- Question TT: for the rental car and tourism fund, could you provide additional information regarding this?*
- response provided by Director Sigler*
- additional comments provided by County Attorney Phillips regarding re-advertising requirements in the context of State Law*
- Question MLS: if we don't require additional public hearings, we would simply have to run another ad with the date, time, and location?*
- response provided by County Attorney Phillips*
- Question MLS: you will meet with the Finance Director regarding the cash flow question correct?*
- response provided by County Attorney Phillips*
- MLS: if we need additional time after the Tax Commissioner presents on Thursday, I am amenable to the special called date discussed if necessary*
- Question MDJ: what is the turnaround time for re-advertisement?*
- response provided by Director Sigler*
- Question MDJ: if we advertised for the date, could we still proceed with the July 9th deadline?*
- response provided by County Attorney Phillips*
- Question MDJ: we have already advertised the July 9th date? So if we changed the July 9th date we would have to re-advertise? And there is a one week to ten day turnaround for that advertisement?*
- T Phillips: that's correct; additional comments provided by County Attorney Phillips*
- Question TT: the Sanitation rates would have to go hand in hand with the millage rates; is that correct?*
- response provided by Director Sigler*
- TT: we may want to consider whether the Administration would like to present on the sanitation rates as early as tonight? This may be a way for us to have a 'public hearing' for both. Whether tonight or some point before the July 9th deadline for the Tax Commissioner*
- MDJ: motion to approve, pending hearing from Tax Commissioner Johnson at the Committee of the Whole on Thursday June 27, 2024*

### III. DISCUSSION

#### FY24 Budget Adjustment Planning Timeline

*-information from Director Sigler regarding budget process through the remainder of 2024*

*-Question MLS: could you discuss the difference between the midyear process this year vs last year?*

*-response provided by Director Sigler*

*-Question MLS: so the Administration is not calling on departments to submit new budgets for mid-year. What about enhancements to budgets?*

*-response provided by Director Sigler*

*-Question MLS: in past years the administration provided a broader omnibus budget; is that the expectation this year?*

*-response provided by Director Sigler*

*-Question MLS: by more narrow, what do you mean by that?*

*-response provided by Director Sigler*

*-Question MLS: the broader omnibus amendment, is there a past year where you have not done that? Has it always been an omnibus other than this year? Why are we changing it when it's always been an omnibus in the past?*

*-response provided by Director Sigler*

*-Question TT:*

*-response provided by COO Williams*

*-comments provided by Commissioner Terry*

*-TT: my suggestion would be for us to discuss any budget amendments for this year now because we're trying to tie millage rate and revenue projections with what is coming, particularly to the pension fund and how that will impact the gaps as retirement benefits change*

*-Question TT: are you all open to meeting with Commissioners and discussing budget amendments now?*

*-Z Williams: yes Commissioner*

*-TT: I would request - to have a July 8th special called FAB before the final public hearing. Hopefully we can discuss budget amendments on July 8th and have it all done for the July 9th meeting*

*-SB: I'm not going to agree with that at this moment; let's see how things evolve on Thursday with the Tax Commissioner and we'll see how things evolve regarding a special called meeting*

*-TJ Sigler: any commissioners that would like to have a meeting just let us know and we'll set it up*

## Financial Statements

*-discussion not heard in committee*

Meeting Ended At: 3:13PM

**MOTION was made by Mereda Davis Johnson, seconded by Robert Patrick, that this agenda item be adjourned meeting. The motion carried by the following vote:**

**Yes: 3 - Commissioner Bradshaw, Commissioner Patrick, and Commissioner Davis Johnson**

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Barbara H. Sanders-Norwood CCC, CMC