



# DeKalb County Government

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

## Minutes - Draft

### FAB-Finance, Audit & Budget Committee

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Tuesday, August 25, 2020

3:30 PM

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*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: 3:36 PM

Attendance: Commissioners Jester, Johnson, Gannon, and Rader;

**Present**      3 - Chairperson Nancy Jester, Member Larry Johnson, and Jeff Rader

#### I. MINUTES

**2020-0970**

Commission District(s): ALL

Minutes for the August 11, 2020 Finance, Audit, and Budget Committee

**MOTION was made by Larry Johnson, seconded by Jeff Rader, that this agenda item be approved. The motion carried by the following vote:**

**Yes: 3 - Chairperson Jester, Member Johnson, and Rader**

#### II. STATUS UPDATE

Financial Statements

*Jester: Do we keep funds in separate accounts? Anticipating doing TANS? Hazard pay seen, but where is it broken down? Enterprise budget looks low-is this entered wrong? How much is left in revenue bonds? What has accrued in Stormwater account? Same as Watershed? What is misc. line? D. McNabb answered and will provide more info on Misc. line*

*Rader: Where are we with TANS? Fund Balance currently \$75m? Where does \$-13m come from? Where would we see that information? Are we borrowing from other/unrestricted fund to cover the negative funds?*

*Gannon: Some things being spent, but don't know where spent from- will we be reimbursed by CARES act? How are things being appropriated? If we pay for things out of CARES act do we have flexibility or must follow those rules? Why are there 3 lines for cities under this fund? Can we get more information on rental program? Z. Williams answered and will provide information on rental program in 2 weeks*

### *Hazard Payroll*

*Jester: Went to 50% pay now? What about negative numbers on 4 different payrolls?*

*Rader: What is comp time liability? Is it accrued at same rate? Do you plan to roll up? Isn't it budgeted? At what point does (particular) expenditure amount exceed payroll? D. McNabb and Z. Williams answered; Z. Williams will gather and provide that information next week*

*Gannon: Explain what parts of the courts job is considered hazard pay since they have been closed? What part exactly is hazardous?*

## **III. DISCUSSION**

COVID-19 Expenditures

## **IV. AGENDA ITEM**

*Previously Heard Agenda Items:*

[2020-0400](#) Commission District(s): All Districts  
Resolution Amending the 2020 DeKalb County Budget  
**This agenda item was no official recommendation**

*COO Williams will be providing a resolution and more information;*

Meeting Ended At:

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Barbara H. Sanders-Norwood CCC, CMC