



# DeKalb County Government

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

## Minutes - Draft

### FAB-Finance, Audit & Budget Committee

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Monday, February 22, 2021

12:00 PM

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#### 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: 12:03pm

Attendance: All Commissioners Present

#### I. DISCUSSION

Budget Amendment

**-Grady Hospital Ponce Center**

TJ Sigler: one of largest changes in budget is Grady Hospital Ponce De Leon Center. The amended budget lowers the Hospital Fund budget by \$2M. The additional \$2M in space that this frees up will be used to pay for items in the General Fund recommended later

JR: this is for 2 years correct?

TJ Sigler: yes

JR: this does not change the county aggregate millage rates?

TJ Sigler: it does not change the county aggregate millage rates

Z Williams: this will be a "pay as you go"

MDJ: is the hospital authority comfortable with this?

Z Williams: yes they are as this change has been communicated to them

JR: what this does is that instead of the hospital millage rate decreasing next year based upon completion of our obligation to debt service, and then our subsequent commitment to the \$4M expenditure, it will not decrease next year. Next year it won't be a decision, but in 2022 we will need to revisit our stance on what to do with the hospital millage rate

**-TJ Sigler: Fund Balance and Capital Reserve: Starting fund balances for the tax funds were restated based on the most current 2020 data available. These adjustments bring the starting fund balance across all tax funds to \$116.7 million, an increase of \$6.1 million from the original**

proposal. The amended budget designates the \$6.1 million increase in the tax funds' fund balance as a capital reserve, to use for non-recurring costs (similar to what was done in the FY20 budget)

Question JR: What is the increase of \$6.1M fund balance due to?

TJ Sigler: This is due to a combination of factors, including departmental spending and revenue actuals being greater than projected

**-\$500,000 Jail Allocation - Sheriff's Office**

Z Williams: mold remediation is biggest facility improvement need, HVAC systems is priority also

LCJ: shouldn't this have come to a committee first for a vote? A report on mold remediation would be helpful to review and understand how much longer we'll need to pursue this improvement

Z Williams: I would propose that we come back and present where the Sheriff's office is in the mold remediation process after we approve this \$500K on the amended budget

JR: what is the jail management system

TJ Sigler: it is an IT system

**-Animal Services**

Question JR: this is a step increase on an annual basis correct?

TJ Sigler: that's correct

**-District Attorney Budget**

Question LCJ: clarification of this?

TJ Sigler: we committed to the DA's requests and discussed additional funding mechanisms for the budget

**-Emergency Management**

Question LJ: Mr. Williams please prepare a pandemic report and what our plan is if there are emergency preparedness across natural disasters, tabletop discussions, critical infrastructure. That's something we can look at during mid-year. We should focus more on Emergency Management soon so that we are prepared

Z Williams: our Emergency Management operation is best in the state. Our continuity of operations plan was implemented last winter to address multi-hazard issues. I will bring the Emergency Management team in during a later time to discuss

LJ: Needs to be an outreach/education component to educate our citizens on what to do when an emergency strikes in the County. A robust coordination effort should be utilized here that is not just internal but also our resident stakeholders.

**-Encumbrances in Vehicle Replacement Fund**

TJ Sigler: This is an obligation that shows up to stop departments from overspending during a fiscal year. If the spending is not done in a specific year, it moves into the General Fund during the subsequent year.

-Question LCJ: the BOC received a memo of reserve for appropriations allotted to the commissioners. It states that we are available to allocate to specific departments/agencies in the General Fund. If we want to fund appropriations outside of the General Fund, could you provide clarity on that?

TJ Sigler: that's not the case currently, it was in the past. There is no limitation based on where the reserve for appropriations can be spent on.

LJ: We should have parameters and oversight where funds go correctly through the current County system that shows the work being done and tracking of the organization/agency that is receiving the appropriations.

JR: our procurement process still applies to those expenditures correct?

Z Williams: that is correct. In many times the size of the contract plays a factor in the procurement process to ensure 1)the Board authorizes it, and 2) spending applies within the Procurement Code

LJ: I don't have power to control the procurement process; only the expenditure of the funds. In order to ensure equity, it would be better if commissioners had the ability to impact the system as a whole rather than just one aspect of it.

LCJ: Operation Hope is an example in which I would not have been able to work with them if I were only limited to General Fund in the appropriation

JR: Suggests that COO Williams and Director Sigler commit to paper that it is outlined how the appropriation is laid out in purchasing policy and consultation necessary to obtain commissioner approval, so that we have a roadmap that would govern these discretionary funds

-Text Amendment for Medical Examiner Grave Markers on Indigent Graves

JR: we need to place this language in the amended budget; would not be a high expense and represents a directive from the BOC to do so

Z Williams: we can include this in the budget amendment. Would you like to see this in the amendment item or budget resolution

JR: a paragraph in the budget resolution

MDJ: it's my understanding that we wouldn't allocated funding for the grave markers, but we would assess the costs first

JR: the directive is to properly mark the grave with individuals' name and dates lived, that would be a nominal cost from the Medical Examiner's allocated funds. At year-end, Medical Examiner's office would then tell us how much this cost was throughout the fiscal year, and the BOC would then review that spending and assess whether to continue the markers on indigent graves.

-JR best thing for us to do is to accept this budget letter, since we don't have a copy of the budget resolution. How will we know that the budget resolution is consistent with this letter?

TJ Sigler: the package that I provided to BOC will show the funding, and we will also add the text of the indigent grave marker. I can also send schedule A to the BOC.

JR: this resolution would be around a 30 page addition

-LJ: Motion to Approve the budget provided that the amendment be congruent with the budget after administration review

Second: LCJ

Vote: Yes unanimous

Meeting Ended At: 1:06pm

**This agenda item was adjourned meeting**

**Present**

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

Barbara H. Sanders-Norwood CCC, CMC