



# DeKalb County Government

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

## Draft -Minutes

### FAB-Finance, Audit & Budget Committee

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Tuesday, January 24, 2023

3:30 PM

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Meeting Started At:3:30 PM

Attendees: Commissioners Bradshaw, Cochran Johnson, Patrick, Johnson, Long Spears, Terry

**Present**            3 - Commissioner Lorraine Cochran-Johnson, Steve Bradshaw, and Robert Patrick

#### I. MINUTES

**2022-2650**            Commission District(s): ALL  
Minutes for the December 19, 2022 Special Called Finance, Audit, and Budget Committee

**MOTION was made by Lorraine Cochran-Johnson, seconded by Robert Patrick, that this agenda item be approved. The motion carried by the following vote:**

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

#### II. DISCUSSION

FY23 Budget Overview

*-Information provided by Director Sigler*

*Question RP: for police and fire services are we doing anything to address the retirement with this allocation? This might be an opportunity to help retention*

*TJ: There has been discussion, but there is no consideration in this budget that would address the retirement. There was a slight change to the 401A program where the county match increased from 3% to 6%*

*Question RP: Any discussion on look beefing up 401 verses enhancing the pension system*

*TJ: we are looking at all our options and which would be the most advantageous for us.*

*-additional information provided by Director Sigler*

*Question TT: Regarding the fire rescue health program, is there a possibility for some intersection of use for the vehicles we already have? Are these vehicles specialized? In terms of police funding any position that stays vacant would support triple overtime funding correct?*

*TJ: The best of my knowledge we increased funding to account for the triple overtime funding and position funding as well.*

*-Question LCJ: Did we provide around \$300,000 to a company specifically charged with recruitment? If we are unsuccessful to recruit this amount do these monies then shift back to the general fund or remain in the department?*

*TJ: for police this comes from the police fund, any monies not spent at the end of the year return to that fund for whatever purposes needed*

*LCJ: I'm for funding at the same level, I wanted to bring to everyone's attention to the mythology of unallocated funds.*

*-Question TT: In FY23 budget fun balance reserves for police is 22.6 million and the projected fund balance is at 18.6 million, therefore increasing funding and budgeting a drawdown from the fund balance?*

*TJ: it might be the other way, the fund balance dropped in the police fund last year and this year we aim to increase it back.*

*-TT: this is on slide 10. If you go to almost any other city or county in Georgia, you see the line items within the department's budget, however to TJ's point we vote on the Departmental level while the CEO manages the line issues. Not to say this is a secret document you are trying to hid. I do want to suggest to the commissioners we can recommend specifications as to the types of positions we would like to see filled in the 222 police vacancy. If we wanted to expand PAL we could request it to the CEO or amend the budget to specific a numbered amount of positions should go to PAL. What im looking for from ERPS and it's members is getting more detail as to what divisions these vacant positions are in.*

*Question LJ: What is the company's goal each quarter to bring us to full staffing each quarter? What are the benchmarks? Could that information be brought to FAB? Regarding the police fund, we want to get there but you could consider using those police funds for triple overtime. Lastly, the compensation enhancements provided in 2022 need more description, is that all the triple overtime or bonuses that now is becoming permanent?*

*TJ: We did do some salary adjustments using budget savings last year without increasing the budget because of that but that is unreliable in budget development so we don't want to assume that.*

*Question LJ: how much was the increase for 2023?*

*TJ: in all operating funds 9% change 147 million. How we budget for the vehicle replacement funds this year is a large part of that at 49 million.*

*Question MLS: Regarding the Parks slide, once we receive the blue sheets are you going to be providing specific detail on those sheets, for example laying out all that falls under "therapeutic programming" and details on the 5 new positions to get an idea of what this expansion means?*

*TJ: yes those blue sheets are being developed. We could have them available at the end of this week. It's organized by their base budget, base adjustments and enhancements. Each enchantment will have the descriptors*

*Question SB: when was the start date for the recruitment firm?*

*COO Williams: I believe the first week of October*

*Question SB: can we get a quarterly update until they reach that goal? What would be that date? It would be nice to see all elements of the preparation*

*COO Williams: I will speak with them and get us on a cycle*

*LCJ: I believe they started in September so that Quarter would be up. And I appreciate the idea of them coming to us quarterly*

*Question TT: While we are speaking on this can we circle back to the recruitment pay & Class study?*

*COO Williams: yes but that is broader than Police and Fire*

*TT: that recruitment piece is essential. I believe then that will be something we work on in the Midyear*

*-additional information provided by Director Sigler*

*Question TT: is the police fund millage rate changing this year from last year?*

*TJ: I can provide that information to you, there likely is a change.*

*-additional information provided by Director Sigler*

*Question TT: what are the remaining revenue bonds?*

*TJ: building authority, public safety judicial facilities authority, and urban redevelopment authority.*

*Question TT: and in total are 7.4 million, are they still occurring?*

*TJ: we issue the bonds and rather than having millage rate we paying it of operating revenue of the departments taking advance of those funds.*

*Question SB: why did the tax digest spark in 2022*

*Comments provided by Director Sigler*

*Question TT: are the Ehost revenues expected to rise this year?*

*TJ: we've seen pretty steady increases, so far there is no sign of tailing off, a better read of that will come later this year*

*Question TT: For the Ehost reserve, the plan is the reserve will not change, that 10 million increase is a part of revenues?*

*TJ: Correct, however by law goes to property tax forgiveness or reserves.*

*Question TT: The intent now is to keep the reserves as is and anything new is offset with new spending?*

*TJ: due to Ehost we've been able to give 100% exemption and believe that will be the case this year too.*

*Question TT: is the 5 million dollar increase in schedule A anticipating state funds*

*Comments provided by Director Sigler*

*Question RP: on page 20 of the packet, under grand total we have projected 142 million in 2022 however 2023 is projecting only 23 million*

*TJ: that is an error in the budget we have corrected it to 141 million.*

*Commissioner requested updated schedules and excel files*

*COO Williams: we will work with Committee chairs to hold budget presentations and return it to FAB*

*Question TT: have proposed sanitation fee and other rates increases been included in this budget or is that for mid-year?*

*TJ: yes that has been factored into this proposal if you look in the Sanitation fund or stormwater fund there are notes to that affect*

Meeting Ended At: 4:42 PM

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

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

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Barbara H. Sanders-Norwood CCC, CMC