



DeKalb County Government

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

Draft-Minutes

FAB-Finance, Audit & Budget Committee

Tuesday, June 22, 2021

3:30 PM

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: 3:46PM

Attendees: Commissioners Rader, Johnson, Cochran-Johnson, Terry, Bradshaw

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

I. MINUTES

2021-2719 Commission District(s): ALL
Minutes for the June 8, 2021 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: 2 - Commissioner Johnson, and Commissioner Rader

Absent: 1 - Commissioner Cochran-Johnson

II. STATUS UPDATE

Financial Statements

- presentation from CFO McNabb
- Commissioner Rader requests Administration review the argument that the landfill should be a general fund obligation
- Z Williams: we will provide that information to you regarding this being a general fund obligation; also be prepared for the conversation that this is a valuable asset that is not charging what it could
- LCJ: PWI would be the appropriate vehicle to have this conversation
- Question JR: regarding Fund 545 long-term obligation, could you expound on this \$76M deficit? Is that a land fill obligation?D McNabb: That is our pension liability and long term closure cost; the way we want to think about the reserve; that is pension liability and probably post-employment health
- COO Williams: in the future we could discuss pension and post-closure costs in separate conversations
- Question LCJ: to the Administration - as we are reviewing costs of service and delivery gaps in Sanitation - have we considered public private partnerships where DeKalb would receive a percent of the monies from a recycling program. We need to generate revenue in unique ways that would offset some of the costs for services that we provide.
- Z Williams: absolutely, we have a number of ideas that we are working on; commissioners and I have discussed ideas like mulch and recycling that we can do a lot in.
- LCJ: even through concessions and putting out contracts for vendors, and hiring a company that would manage those concessionaires, and have the County receive a portion of that - could assist the County in departments such as the Parks bond fund. We need a comprehensive study that looks at comprehensive relationships in which DeKalb County could pursue partnerships
- LJ: we do have an old parking study pushed by Commissioner Gannon that was existing before the Administration began; we can build on that. It was about finding ways to create P3 to raise revenues.

Cares Act Funding

- presentation from CFO McNabb
- Commissioner Rader requests a memo from the COO on how they believe administration had budgetary power to make the encumbrances in the CARES funding, after budget decisions were under a different impression from the Board
- Z Williams: we're still developing because there are a number of areas that we are reviewing and I don't want to overstate legal review. I can say that historically when the Board adopts grants, there are movements within grants that is part of the grant execution. When I first spoke I indicated that we had moved funds from one budget line to another; it is my understanding that has not been done.
- JR: we need that explanation
- Commissioner Rader requests Central Staff discuss with internal auditor (OIA) to review the fund encumbrances in the grant
- TT: regarding the district COVID initiatives - is the commitment amount inclusive of what has not been appropriated? Regarding the available balance, I don't understand the notation in this document and request clarification.
- Z Williams: this document should be the most current and up to date. Typically the grant is administered by Finance
- Question JR: Commissioner you're reviewing the available balance column?
- TT: that is correct. I was told it was all spent by my predecessor
- D McNabb: The commitment amount is what has been entered into a requisition. Those amounts will move into actual costs as the bills are ultimately paid. A purchase order will come after that, and then we will pay the invoice.
- Question LCJ: it is precedent that we have traditionally spent funds under the auspices that there is a sunset period to spend the funds; we should be aware of what we have spent to the dollar when it comes to District funding
- D McNabb: It may be outstanding invoices that may not have come in yet
- Commissioner Rader requests Central Staff work with CFO McNabb to understand the changes in funds regarding this.
- Z Williams: we would like to close out the CARES Act and requisite funding, and do any reconciliations as necessary, so that we can begin the ARP funding in earnest. In the next 30 days I will bring forward any reconciliations that the Board can review.
- JR: Please bring this forward over the next 2 weeks, so the Board can know what needs to be done

Hazard Pay

-presentation from CFO McNabb

-D McNabb: we are no longer funding hazard pay out of CARES; it coming out of departmental operating funds

-Question JR: will we get an update on what the sunset policy is on that for extraordinary expenditures?

Z Williams: the CEO has indicated his intent with incentive pay happening in July. It would come out of departmental budgets; the intent would be to provide the incentive pay and possibly conclude hazard pay with the incentive pay as well

-Question JR: will you use this to benchmark against our pay structure?

Z Williams: we will provide all of that in terms of breakdowns

TJ Sigler: I believe it was \$15M for incentive pay

-JR: it will be interesting to see the incremental pay on these positions

III. DISCUSSION

Mid-Year Budget Review

-TJ Sigler: we have 99% of the budget completed, and should be available to provide to you tonight or tomorrow

-LJ: requests a placeholder - we are working on the farm and charm resolution and will consider this if not addressed in the CEO's budget

-Question JR: next week do we need to bring this forward?

J Manson: Staff has developed a schedule of special called meetings; currently the schedule will be updated based on when Central Staff receives the budget from the Administration

-JR: requests Mr. Sigler work with Mr. Manson to get the schedule together of presenting this to the Board

IV. AGENDA ITEM*New Agenda Items*

2021-2682

Commission District(s): all

Acceptance of \$147,289 for Law Enforcement De-escalation Training Grant to District Attorney's Office; no match required

MOTION was made by Lorraine Cochran-Johnson, seconded by Jeff Rader, that this agenda item be recommended for approval to the Board of Commissioners, due back on 7/13/2021. The motion carried by the following vote:

Yes: 2 - Commissioner Johnson, and Commissioner Rader

Absent: 1 - Commissioner Cochran-Johnson

-District Attorney Boston: we will be implementing an interactive simulator to assist in de-escalation training; the DA's office will be the custodian of the equipment. 3 agencies will be involved in the training: District Attorney, Marshal's Office, and Clarkston, and will have access to leading training via the simulator

-Question JR: is DeKalb PD implementing a parallel program?

DA Boston: Our training will be available to any agency in DeKalb that is a partner

-Question JR: do you anticipate having this for small agencies only?

We will rollout training to larger agencies as needed; for example DeKalb PD is a larger agency and already has access to training; we recognize a lot of our smaller agencies don't have this access; we will make this available as much as the grant will allow us to do

-Question JR: will you be able to maintain this capacity on a perpetual basis past this grant?

DA Boston: the grant provides funding to sustain the project for 1 year. We will work with the developer to see what the costs would be to continue the program past the sunset of it; software will need to be continually updated.

-Question LJ: is there a community component in the grant of something like this? Something we can help the community in training?

DA Boston: there are different things out there to train civilians; this specific simulator is for law enforcement training; we will certainly continue to look for civilian assisted training

-Question LCJ: regarding the simulation equipment - I would love to see this in action. Are these simulated scenarios?

DA Boston: Yes, these would be simulated scenarios that one would experience; once we have negotiated the contract and purchased the equipment, I would like to invite the BOC to come see the training so that you are aware of the training our officers undertake

Meeting Ended At:4:54PM

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

Yes: 3 - Commissioner Johnson, Commissioner Rader, and Commissioner Cochran-Johnson

Barbara H. Sanders-Norwood CCC, CMC