



DeKalb County Government

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

Minutes - Draft

FAB-Finance, Audit & Budget Committee

Tuesday, April 11, 2023

3:30 PM

Meeting Started At: 3:31PM

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

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

I. MINUTES

2023-0407 Commission District(s): ALL
Minutes for the March 28, 2023 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 - Bradshaw, Cochran-Johnson, and Patrick

II. AGENDA ITEM

Previously Heard Agenda Items:

[2023-0333](#) Commission District(s): ALL
A Resolution Of The Board of Commissioners Of DeKalb County,
Georgia Requesting That The Administration Consider Requiring
DeKalb County Contractors To Report Changes In Their Corporate
Structure And/ Or Violations of Federal, State and Municipal Law
Resulting in Conviction
**MOTION was made by Lorraine Cochran-Johnson, seconded by
Robert Patrick, that this agenda item be recommended for
approval. to the Board of Commissioners, due back on 4/25/2023.
The motion carried by the following vote:**

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

-information provided by County Attorney Ernstes

-Question SB: has this approved as to form based on the Law department's analysis? V Ernstes: yes sir

-comments provided by Commissioner Cochran-Johnson

New Agenda Items:

[2023-0364](#) Commission District(s): all
Acceptance of Additional Funding (\$152,086) for the 2023 Child Support Contract Between the State of Georgia and the Office of the District Attorney

-this agenda item was approved at the April 11, 2023 BOC meeting

III. DISCUSSION

Financial Statements

-presentation provided by Central Staff

-Question LCJ: Would this be a monthly report on a monthly basis, would this be a monthly drawdown that shows you where we are?

-M Allen: yes ma'am; the goal is to provide monthly data across our tax funds, departments that provides a snapshot of the County's current finances; additional information provided by Mr. Allen

-Question LCJ: are we in the process of vetting and determining a new software system?

-M Allen: Staff's understanding there is will be an Oracle update that will help inform the data that is provided; Director McNabb can talk more about the timeline of that update

-Question LCJ: Do you believe the Oracle system is the best available?

-D McNabb: This update is like a whole new system because there are so many changes. Gwinnett and others have converted to Oracle recently, and we feel like we have the best system.

-Question RP: Is the new software tracking ARP Funds?

-M Allen: If it is not in the Oracle system I think that is something that Staff can provide with this update

-Question TT: Does page 3 refers to the budget process layout?

-M Allen: No sir, that refers to monthly reporting of financial data that is provided to the FAB Committee in our monthly reporting process. Additional information provided by Mr. Allen

Question TT: And you will also focus on the monthly sale tax receipts and monitoring changes?

M Allen: Correct - we receive that raw data it will be about putting it in charts

-TT: regarding EHOST, the credits that homeowners qualify for are catching up with the revenues. 100% of the credits have been funded through the one penny sales tax. It appears some point in the future home values will increase and that sales tax revenue may not be enough to cover 100% of the credits. My request is that we track that; there are EHOST reserves and I believe it would be important to track that as well

-Question TT: will EHOST reserves need to be spent at a certain point in time, prior to the renewal of EHOST?

-TJ Sigler: the EHOST reserves - whatever is collected through this EHOST period, which will end next year, will be distributed no later than next year in the form of tax credits to homeowners

Question TT: is it a credit for services provided as part of the overall budget?

-TJ Sigler: Correct - the mechanics of how it functions - we receive the EHOST revenue from the State Department of Revenue, and then we are calculating the millage rates for the current year. We look at the homestead digest, and then what the millage rates are for the countywide millage rates (general and hospital fund), determine what that liability is. Based on how much revenue received and how much liability there is, that determines the percentage credit that homeowners receive off of their bill. Additional information provided by Director Sigler

-Question TT: if we have to spend those reserves next year, can you give more than 100% credit, or do you have to spend the money to get the credit? What does the EHOST legislation say regarding providing credit above 100%?

-County Attorney: Please send me your question in writing then I will respond to the entire Board so everyone knows.

-Question TT: Does EHOST need to be renewed next year? Is it on the ballot this year?

-V Ernestes: correct, and regarding the ballot question I believe the SPLOST and EHOST stay together

-TT: regarding equity, I would ask that there be a ceiling on the credits based off home value. In my personal opinion there would be some formula that would cap it at \$1 million and the remainder would come back to support lower income homeowners.

-Question TT: in terms of the charts provided - we talked in March about ClearGov as a budget solution for what the budget is going towards. I think this also goes to our request of a website update, and maybe Oracle could do this. If residents want to know snapshot information about current spendings and cost, I believe it would be easy to provide

-Response provided by Dr. Obeng

-presentation on February financials provided by CFO McNabb

-responses to Staff review questions provided by CFO McNabb & Director Sigler

-Question TT: When is the audit completed by?

McNabb: June 30th.

-Question TT: Have we completed the stormwater master plan?

Sigler: No we have completed the fee study

-Question TT: and the expectations we are trying to hit are in this year's budget?

Sigler: the fee structure is.

-Question TT: What's the deadline to get the fee structure on the pre tax bill?

Sigler: I believe within the next month, we can get that information. Additional information provided

-Question TT: could we ask Decide DeKalb to come to the BOC and provide a TAD Report?

Dr. Obeng: this is coming to PECS in June

Meeting Ended At:

Barbara H. Sanders-Norwood CCC, CMC