



Purchasing and Contracting

Promoting fair and open competition and delivering timely and accurate results through the most effective and efficient procurement methods.

Collaborate and assist over 50 Departments/Divisions in the acquisition and disposition of commodities, equipment, and services and all related contracts and agreements, including those that may generate revenue.

Note:

Tax Commissioner, Clerk of Superior Court, the District Attorney, and the Sheriff are not required to obtain assistance from Purchasing and Contracting but are included in the department servicing count.

A person wearing a white button-down shirt is shown from the chest down, pointing their right index finger towards the right side of the frame. The background is a blurred office setting.

About Us

Productivity | Accountability |
Customer Service | Teamwork



Purchasing and Contracting

Vision, Mission, and Focus

Core Values:

- P - Productivity
- A - Accountability
- C – Customer Service
- T – Teamwork



Purchasing and Contracting

Organization

Teams

- CPO/Director and Assistant Director

- LSBE Program

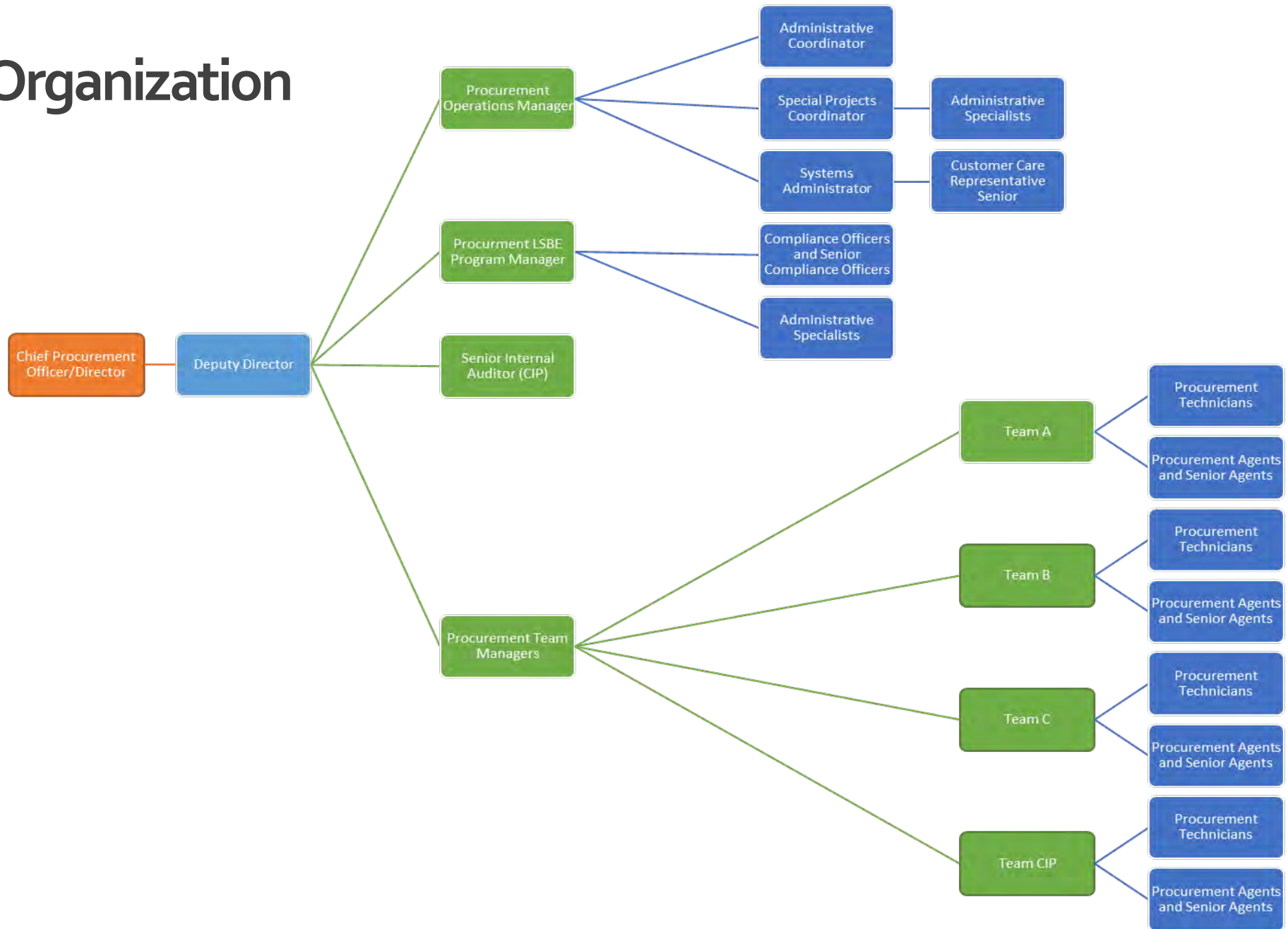
- ❖ Chief Procurement Officer/Director- subject to the authority and supervision of the Executive Assistant/Chief Operating Officer and/or the Chief Executive Officer
- ❖ Procurement Operations Manager - Oversee administrative and operational activities

- Special Projects

- Procurement

- ❖ LSBE Program Manager - Develop, strategize, implement, and maintain LSBE program initiatives
- ❖ Internal Auditor (CIP) – performs complex financial, contractual, and administrative reviews for DWM CIP/CD infrastructure projects
- ❖ Procurement Manager- manage a team of Procurement Professionals responsible for procuring goods and services

Organization





Purchasing and Contracting

Legislation and Legal Considerations

Legislation and Legal Considerations

Serves DeKalb County Government by obtaining required commodities and services in accordance with, but not limited to:

Federal and Georgia Law

- Non-Discrimination and Equal Employment
- Buy American and American Iron and Steel
- Davis Bacon
- Official Code of Georgia
- Georgia House Bills
- License and Certificate Rules

Local Ordinances and Rules

- DeKalb First “LSBE” Ordinance
- DeKalb First Source Ordinance
- Ethics Rules
- DeKalb County Code

Additional Considerations

- DeKalb County Purchasing Policy
- Procedures Manual
- Various Processes

Best Practices (various sources of information)

- NIGP
- NCMA
- ISM
- ABA



Purchasing and Contracting

Procurement Process

Overview of Procurement Process (Generally)*:

- **Planning Process (Internal Stakeholders)**
 - ❖ Discuss anticipated needs, goals, and expectations
 - ❖ Goal is well developed sow and/or specs and a well thought out plan for future procurement
- **Procurement Request Development Process (Internal Stakeholders)**
 - ❖ Based on well developed sow/specs, appropriate procurement method and resulting documents drafted and reviewed by Requestor
- **Advertisement Process (Internal/External Stakeholders)**
 - ❖ Based on well developed sow/specs and Requestor approval of final documents, appropriate procurement method and resulting approved documents advertised for applicable time period

*Must be collaborative to be successful

Overview of Procurement Process (Generally)*:

- **Evaluation Process (Internal Stakeholders)**
 - ❖ Concurrently performed by Requestor and P&C
- **Award Process (Internal Stakeholders)**
 - ❖ In-house award or BOC agenda item submitted for review and approval
- **Contract Administration and Management Process (Internal/External Stakeholders)**
 - ❖ P&C drafts, routes for signatures, and starts contract in Oracle system
 - ❖ P&C monitors contract expiration to ensure available contract for use
 - ❖ Requestor manages contract performance (expiration, usage, spend, vendor performance) to ensure available contract for use

*Must be collaborative to be successful

March is
**PROCUREMENT
MONTH**

PROCURE ON

Purchasing and Contracting

Procurement Profession Misconceptions

Misconceptions:

- Back office or Administrative Function: “... strategic partner and steward of maximizing the value of public spend” <https://www.nigp.org/our-profession/impact-of-procurement>
- Payments to vendors: May vary by organization
- Selecting vendors: May vary by organization
- Lowest price bid/proposal always chosen: Proposal recommendation and award should be to highest scoring proposer. Bid recommendation and award should be to lowest, responsive, and responsible bidder
- Wants over Needs: Best practice dictates that procurement should be based upon the need and not wants

March is
**PROCUREMENT
MONTH**

PROCURE ON

Purchasing and Contracting

Top Goals

Goals:

- **Staffing (attracting new and supporting current)**
 - ❖ Reviewing pros and cons of government procurement employment vs private procurement employment and ways to use this information in onboarding new qualified talent and retaining current qualified talent.
- **Suggested Policy and Procedure Revisions**
 - ❖ Always an ongoing process
- **Internal and External Customer Collaboration**
 - ❖ Reignite quarterly internal customer education meetings
 - ❖ Develop an external customer training and education program in addition to the current educational opportunities currently offered
- **Leveraging County Technological Resources to improve efficiency and efficacy**
 - ❖ Making use of existing County technological resources and reviewing options for new resources

Team Wins

	As of Sept 2022- Dec 2022	Jan 2023 - Feb 2023
Number of Contract Purchase Agreements Processed *	76	26
Number of Agenda Items Processed	132	30
Total Dollar Amount of Contracts P&C Assisted in Processing *	\$143,606,335.00	\$41,526,556.00

*Doesn't include Purchase Orders issued in lieu of CPAs.



Thank You

Michelle Butler,
NIGP-CPP, CPO, CPCM

+1 404 687 3581

mnbutler@dekalbcountyga.gov

[Purchasing and Contracting](#)



DeKalb County Budget Process

Charter Review Commission
March 9, 2023



DeKalb County
G E O R G I A

Office of Management & Budget (OMB)

- The Office of Management & Budget (OMB) was established in 2015 as a stand-alone office reporting directly to the Chief Executive Officer (CEO) and Chief Operating Officer (COO).
- OMB assists the CEO and COO in meeting the county's policy, budget, management, and regulatory objectives in three primary ways:
 - Assists in the development of the executive budget recommendation for submission to the Board of Commissioners (BOC).
 - Provides financial, operational, demographic, and statistical data and analysis to county officials and the public to support decision making and promote transparency.
 - Monitors the spending of all county operating departments and agencies to ensure compliance with the approved budget.
- OMB has a director, a deputy director, and five budget analysts/coordinators, who manage the county's annual operating budget of \$1.7 billion.
- OMB's budget for FY23 is \$1,434,337.

Laws & Rules Governing DeKalb County's Budget Process

- **Georgia State Law (O.C.G.A. §§ 36-81-1 — 36-81-11 Local Government Budgets and Audits)**
- **DeKalb County Organizational Act**
- **DeKalb County Code**
- **DeKalb County Fiscal Policies**

O.C.G.A. §§ 36-81-1 — 36-81-11 Local Government Budgets and Audits

Definitions

- **“Budget”** means a plan of financial operation embodying an estimate of proposed expenditures during a budget period and the proposed means of financing them.
- **“Budget ordinance,” “ordinance,” or “resolution”** means that governmental action which appropriates revenues and fund balances for specified purposes, functions, or activities for a budget period.
- **“Budget period”** means the period for which a budget is proposed or a budget ordinance or resolution is adopted.
- **“Fiscal year”** means the period for which a budget is proposed or a budget ordinance or resolution is adopted for the local government’s general fund, each special revenue fund, if any, and each debt service fund, if any.

O.C.G.A. §§ 36-81-1 — 36-81-11 Local Government Budgets and Audits

Definitions (Continued)

- “**Governing authority**” means that official or group of officials responsible for governance of the unit of local government.
- “**Legal level of control**” means the lowest level of budgetary detail at which a local government’s management or budget officer may not reassign resources without approval of the governing authority. The legal level of control shall be, at a minimum, expenditures for each department for each fund for which a budget is required. This does not preclude the governing authority of a local government from establishing a legal level of control at a more detailed level of budgetary control than the minimum required legal level of control.
- “**Fund**” means a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which is segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

O.C.G.A. §§ 36-81-1 — 36-81-11 Local Government Budgets and Audits

Definitions (Continued)

- **“General fund”** means the fund used to account for all financial resources except those required to be accounted for in another fund.
- **“Enterprise fund”** means a fund used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing authority is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or where the governing authority has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. For purposes of this paragraph, the term “costs” means expenses, including depreciation.

O.C.G.A. §§ 36-81-1 — 36-81-11 Local Government Budgets and Audits

Definitions (Continued)

- **“Debt service fund”** means a fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.
- **“Special revenue fund”** means a fund used to account for the proceeds of specific revenue sources, other than those for major capital projects or those held by the government in a trustee capacity, that are legally restricted to expenditure for specified purposes.
- **“Internal service fund”** means a fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost-reimbursement basis.
- **“Capital projects fund”** means a fund used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by resources from proprietary type activities which are accounted for in enterprise funds or those financed with funds held by the local government in a trustee capacity.
- **“Fiduciary fund”** means those trust and agency funds used to account for assets held by a local government in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

O.C.G.A. §§ 36-81-1 — 36-81-11 Local Government Budgets and Audits

- State law requires an annual balanced budget for the general fund, each special revenue fund, and debt service fund and project-length balanced budget for capital projects.
- A budget is balanced when the sum of estimated revenues and appropriated fund balances is equal to appropriations.
- A local government may amend its budget during the budget period.
 - Any increase in appropriations at the legal level of control requires adoption of an ordinance or resolution by the governing authority.
 - Transfers of appropriations below the legal level of control only requires the approval of the budget officer.

Organizational Act

- The Board of Commissioners (BOC) have the following powers related to the budget
 - To make appropriations
 - To levy taxes
 - To fix the rates of all other charges
 - To authorize the incurring of indebtedness
 - To determine the priority of capital improvements.

Organizational Act

- The CEO shall submit a proposed budget to the BOC no later than December 15 (This deadline may be extended to January 15 if a new CEO is elected)
- A report containing information and data relating to the financial affairs of the county as they pertain to the proposed budget shall accompany the proposed budget
- The CEO must publish a copy of the proposed budget along with a notice of a public hearing on the proposed budget to be conducted no less than ten days from its publication

Organizational Act

- The BOC must adopt the annual budget before March 1
- The budget may be amended during the calendar year upon formal action of the commission in a regular meeting; any amendment that increases appropriations must also provide for how it is financed (i.e., the amended budget must remain balanced)
- Between January 1 and the adoption of the budget by the BOC, the finance director, with approval of the CEO, is authorized to expend county funds to continue county operations at the currently approved level of service

Organizational Act

- The CEO is empowered to enforce compliance with the budget as adopted by all departments, offices, and agencies (including elected officials) except the Tax Commissioner, Clerk of Superior Court, District Attorney, and Sheriff
- The CEO may veto any item(s) of any ordinance or resolution making appropriations, and the part(s) vetoed shall not become effective. The BOC may override the veto by a two-thirds vote. Any part of an ordinance or resolution making appropriations not vetoed by the CEO shall become effective.

Fiscal Policies – Operating Budget Policies

1. The DeKalb County Government will finance all current expenditures with current revenues to include that portion of the fund balance forwarded from the prior year designated to be appropriated for current expenditures or for a designated reserve or contingency fund. The DeKalb County Government will make every effort to avoid budgetary procedures that balance current expenditures through the obligation of future resources.
2. The operating budget will provide for adequate maintenance of capital equipment and facilities.
3. All Operating Funds are subject to the annual budget process. Total anticipated revenues and other funding sources available must equal total estimated expenditures for each fund, i.e. the budget must be balanced.

Fiscal Policies – Operating Budget Policies

4. All budgets will be adopted on a modified cash basis of accounting. Revenues are recognized when they are received, and expenditures are charged against the budget when encumbrances are booked or when disbursements are made. *Editorial Note: The County changed to the modified accrual basis of accounting at the end of 2014. These policies are being reviewed to conform.*
5. All unencumbered operating budget appropriations will lapse at year-end. Encumbered balances will be carried over to the following fiscal period and paid from the reserve for encumbrances account.
6. The budget will be adopted at the departmental level within each fund, which is the legal level of budgetary control. Expenditures may not exceed the total budget for any department within a fund. Department heads and management personnel are directed to operate within budget limitations.

Fiscal Policies – Operating Budget Policies

7. Transfer of appropriations from salary and employee benefit accounts require approval of the Chief Executive Officer (CEO). Transfers of appropriations within a department will require only the approval of the Finance Director or designee. Transfers between departments or funds, an increase of a personal services appropriation, or an increase in the level of departmental appropriations or authorized positions shall require the approval of the Governing Authority.
8. DeKalb County will include an amount in the Tax Funds budget approved by the Governing Authority for unforeseen expenditures. The amount of this contingency appropriation will be no more than 5% of the Tax Funds budget.
9. DeKalb County will integrate performance measurement and productivity indicators within the budget process. Such performance measurements and productivity indicators will be updated and reviewed periodically throughout the budget year.

Fiscal Policies – Operating Budget Policies

10. DeKalb County will maintain a budgetary control system and will prepare on a monthly basis financial reports comparing actual revenues, expenditures, and encumbrances with budgeted amounts.
11. DeKalb County will comply with all state laws applicable to budget hearings, public notices, public inspections, and budget adoption.
12. Enterprise and Internal Service Fund budgets will be self-supporting. Rates charged within such Enterprise and Internal Service Fund budgets will be examined annually to determine their legal sufficiency and relative to the Internal Services Fund equity.

Fiscal Policies – Operating Budget Policies

13. DeKalb County will prepare an annual budget document as soon as practicable, after budget adoption. This document will be submitted to Government Finance Officers Association's (GFOA) Distinguished Budget Preparation Award Program for review.
14. DeKalb County will maintain a program to replace authorized vehicles and mobile equipment by use of a Vehicle Replacement Internal Service Fund, and/or an outside tax-exempt leasing program whose assets will be used only for such purposes consistent with the provisions of these operating budget policies.

Fiscal Policies – Capital Budget Policies

1. Capital projects will be undertaken to preserve or replace infrastructure and public facilities, promote economic development, improve the delivery of services, improve economically depressed areas, and improve those areas with low- and moderate-income households.
2. DeKalb County will develop a five-year Capital Improvement Program (CIP) and update the CIP annually to direct the financing of and appropriations for all capital projects. DeKalb County defines a capital project as any project in excess of \$25,000 with an estimated useful life of five years or greater.

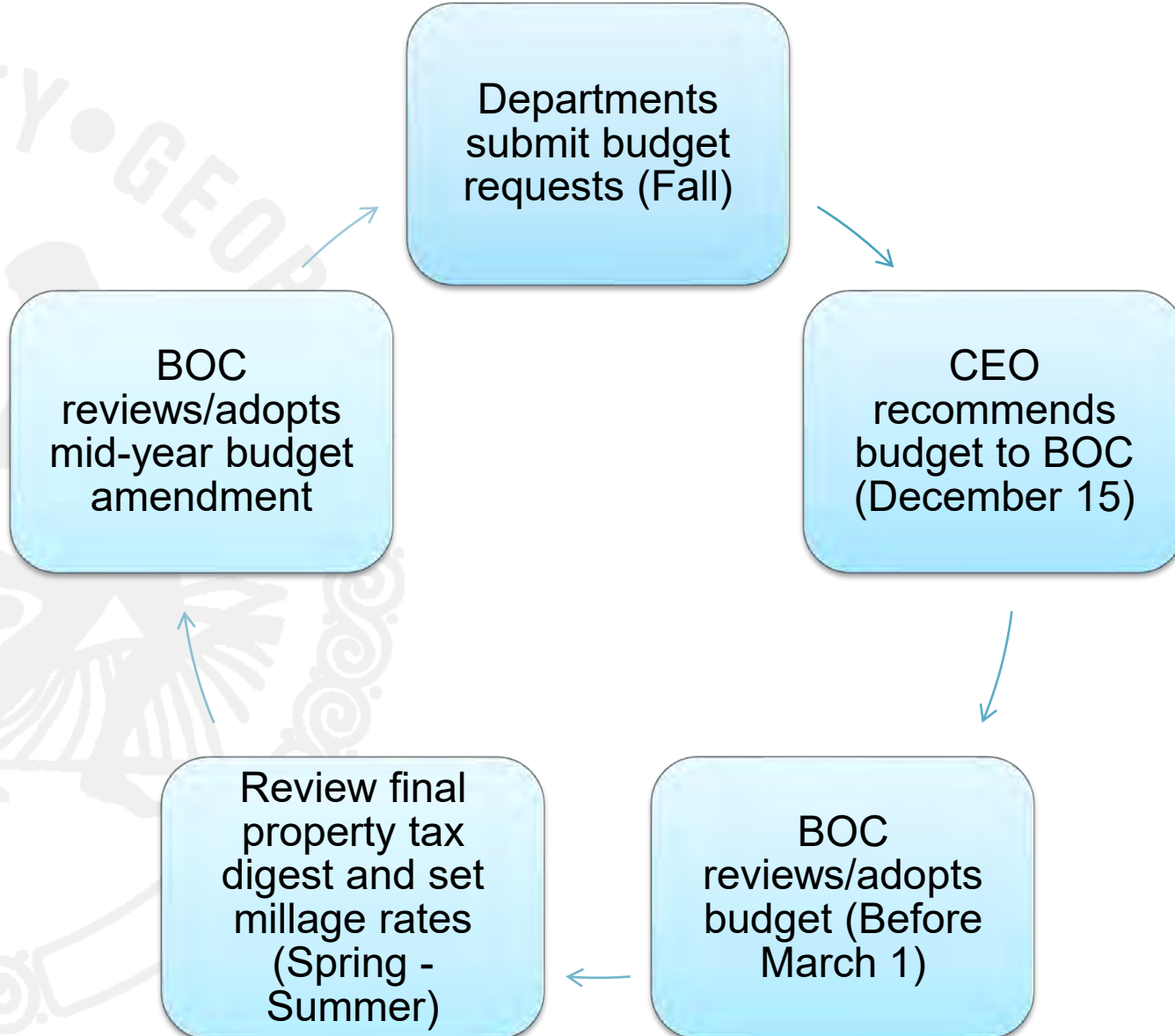
Fiscal Policies – Capital Budget Policies

3. DeKalb County will coordinate the development of the CIP with the development of the operating budget to ensure that future operating costs are projected, considered and included in the operating budget where appropriate.
4. DeKalb County will seek public and private grants, and other outside sources of revenue to fund projects included in the CIP.
5. The balances of appropriations within budget for capital projects at year end will be appropriated in the following year until the project is completed.

Fiscal Policies – Reserve Fund Policies

1. DeKalb County will strive to accumulate Tax Fund working reserves at least equal to one month (1/12th) of the total Tax Fund budgets. These reserves will be created and maintained in order to:
 - A. Offset significant downturns in revenue or revisions in any general government activity.
 - B. Provide for a stabilized fiscal environment to maintain and enhance bond ratings and provide enough working capital to minimize the size of Tax Anticipation Note issuances.
 - C. Enhance economic development opportunities.
 - D. Sustain the confidence of its citizens in the continued viability of the County Government.
2. DeKalb County will maintain risk management reserves to provide for liabilities incurred for workers' compensation claims, other retained employee benefits, and claims not otherwise addressed in this policy statement.
3. DeKalb County will accumulate and maintain enough cash reserves in the Enterprise Funds in accordance with all legal debt requirements.

DeKalb County Budget



DeKalb County Budget



	DeKalb	Atlanta*	Cobb***	Fulton	Gwinnett**
Fiscal Year Start	1-Jan	1-Jul	1-Jul	1-Jan	1-Jan
Submission Date to Commission/Council	15-Dec	1-May	28-Jun	15-Nov	15-Nov
Budget Adoption Date	1-Mar	30-Jun	26-Jul	18-Jan	3-Jan

Days between submission and adoption	76	60	28	64	49
--------------------------------------	----	----	----	----	----

* City of Atlanta budget must be adopted before the last council meeting in June.

** State law requires Gwinnett to adopt budget at the first meeting of the new fiscal year

*** Cobb County operates a Biennial Budget, the current Budget is a 2023-2024. 2023 is adopted while 2024 is proposed.

Tax Funds

- General Fund – Countywide Operations (Courts, Sheriff, District Attorney, Administrative Departments)
- Police – Unincorporated, plus some city participation
- Fire – Countywide except Decatur and Atlanta
- Designated – Unincorporated, plus some city participation (Parks, Roads & Drainage, Transportation)
- Unincorporated – Revenues collected only in unincorporated areas (Business licenses, insurance premium taxes, traffic fines, franchise fees)
- Hospital – Countywide (Indigent care and debt service)
- Countywide Bonds – Countywide
- Unincorporated Bonds – all areas that were unincorporated when the bonds were issued

Enterprise Funds

- Water & Sewer
 - Operating
 - Sinking Fund (Debt Service)
- Stormwater
- Sanitation
- Airport

Internal Service Funds

- Risk Management
 - Employee Benefits
 - Insurance
- Workers Compensation
- Vehicle Replacement
- Fleet Management

Special Revenue Funds

- E911
- Development
- DCTV/PEG
- County Jail
- Foreclosure Registry
- Victim Assistance
- Recreation
- Juvenile Services
- Drug Abuse
- Law Enforcement Confiscated

- Street Lights
- Speed Hump
- Hotel/Motel
- Rental Car

Revenue Bond Funds

- Building Authority
- Public Safety and Judicial Facilities Authority
- Urban Redevelopment Agency



Website

<https://www.dekalbcountyga.gov/budget-office/budget-information>



DeKalb County Budget Process

Charter Review Commission
March 9, 2023



DeKalb County
G E O R G I A