PALM BEACH COUNTY
BOARD OF COUNTY COMMISSIONERS

AGENDA ITEM SUMMARY

Meeting Date: December 1, 2026

☒ **Consent** ☐ **Regular**
☐ **Workshop** ☐ **Public Hearing**

Department: County Administration
Submitted By: Office of Financial Management & Budget

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I. EXECUTIVE BRIEF

Motion and Title: Staff recommends motion to adopt: a Resolution of the Board of County Commissioners (BCC) of Palm Beach County, Florida, amending the Palm Beach County Administrative Code (Code) for the purpose of updating the Code; to modify the petty cash and change funds provision contained in Section 305.03 of the Code to allow for flexibility for the County Administrator to authorize exceptions to the $1,000 limitation based upon operational necessity, subject to appropriate fiscal controls and procedures.

Summary: This Resolution will provide for adoption of an amendment to the County Administrative Code to include the following administrative provision: 305.03 Petty Cash – The County Administrator or designee may authorize exceptions to the $1,000 limitation based upon operational necessity, subject to appropriate fiscal controls and procedures established in PPM CW-F-041. **Countywide (DB)**

Background and Justification: Section 125.87, Florida Statutes, and the County Charter require that the County adopt and maintain an Administrative Code. The Code must include the rules of procedure adopted by the BCC, the organization of the County departments, statements of County policy and administrative procedures. Periodic updates are needed to keep the Code current and functional.

Attachments:
1. Resolution w/ Exhibits (Underline/Strikeout and Clean versions of Code)

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Recommended by: Robyn Kaur for S. Brown 11/2/26
Department Director **Date**

Approved by: 11-12-26
County Administrator **Date**

II. FISCAL IMPACT ANALYSIS

A. Five-Year Summary of Fiscal Impact:

Fiscal Years	2027	2028	2029	2030	2031
Capital Expenditures					
Operating Costs					
External Revenues					
Program Income (County)					
In-Kind Match(County					
NET FISCAL IMPACT					
#ADDITIONAL FTE					
POSITIONS (CUMULATIVE)					

Is item included in Current Budget? Yes ☐ No ☒
Is this item using Federal Funds? Yes ☐ No ☒
Is this item using State Funds? Yes ☐ No ☒

Budget Account No.:

B. Recommended Sources of Funds/Summary of Fiscal Impact:

C. Departmental Fiscal Review:

11/2/24
VS 11/4

III. REVIEW COMMENTS

A. OFMB Fiscal and/or Contract Dev. and Control Comments:

11/4/2024
OFMB JA 11/4

11/4/24
Contract Dev. and Control

B. Legal Sufficiency:

11/5/24
Assistant County Attorney

C. Other Department Review:

N/A
Department Director

(This summary is not to be used as a basis for payment)

RESOLUTION NO. R2026-_____

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS (BCC) OF PALM BEACH COUNTY, FLORIDA, AMENDING THE PALM BEACH COUNTY ADMINISTRATIVE CODE (ADMINISTRATIVE CODE) FOR PURPOSES OF UPDATING THE PETTY CASH AND CHANGE FUNDS PROVISION OF THE CODE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 125.87, Florida Statutes, requires the County to adopt an Administrative Code; and

WHEREAS, the County Charter requires that the Administrative Code and the Code of County Laws and Ordinances contain the current ordinances, the rules of procedure adopted by the BCC, the organization of county departments, the statements of established county policy, and administrative regulations; and

WHEREAS, the BCC adopted an Administrative Code on April 25, 1989, under Resolution R89-787; and

WHEREAS, the Administrative Code has from time to time been amended by resolution of the BCC; and

WHEREAS, the BCC wishes to update the Administrative Code, to modify the petty cash and change funds provision contained in Section 305.03 of the Code to allow for flexibility for the County Administrator to authorize exceptions to the $1,000 limitation based upon operational necessity, subject to appropriate fiscal controls and procedures.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PALM BEACH COUNTY, FLORIDA THAT:

1: Amendments to the Administrative Code shown in underline/strikeout format in Exhibit A and in clean copy Exhibit B are hereby adopted and incorporated into the Administrative Code; and

2: Renumbering and/or format changes designed to improve readability are authorized by this Resolution; and

3. An index and history be maintained and updated whenever the Administrative Code is amended; and

4. This Resolution shall be effective upon adoption by the BCC.

The foregoing Resolution was offered by Commissioner _____, who moved its adoption. The motion was seconded by Commissioner _____, and upon being put to a vote, the vote was as follows:

Commissioner Sara Baxter, Mayor _____
Commissioner Marci Woodward, Vice Mayor _____
Commissioner Maria G. Marino _____
Commissioner Gregg K. Weiss _____
Commissioner Joel G. Flores _____
Commissioner Maria Sachs _____
Commissioner Bobby Powell Jr. _____

The Mayor thereupon declared the resolution duly passed and adopted this _____ day of _____, 2026.

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY

By: _____
Assistant County Attorney

Shannon Ramsey-Chessman
CLERK OF THE CIRCUIT COURT
& COMPTROLLER AD INTERIM

By: _____
Deputy Clerk

Disclaimer: Any code provision, or portions thereof, in conflict with Emergency Ordinance 2025-014 is suspended until further notice.

PALM BEACH COUNTY ADMINISTRATIVE CODE

100.00 GENERAL PROVISIONS.

101.00 PURPOSE AND AUTHORITY. The County Charter provides that the Administrative Code shall contain the rules of procedure adopted by the Board of County Commissioners, the organization of the County departments, statements of established County policy, and administrative regulations. The Charter also provides that the Administrative Code shall include a personnel system based on the merit system principle and an affirmative action plan. The purposes of this Administrative Code are to codify policies of the Board of County Commissioners, to establish responsibilities for compliance, and to delegate authority for day-to-day operations of the County. It shall be the duty of the County Administrator, the County Attorney, and the Internal Auditor to insure that their employees are familiar with the requirements of these policies, to provide appropriate training, and to promulgate additional policies and procedures in their areas of responsibility which may be necessary to implement the provisions of this Administrative Code and conduct the general business of the County. Countywide policies and procedures (PPMs) adopted by the County Administrator, as may be amended, are incorporated herein by reference.

102.00 CONFLICT AND WAIVER. If any provision of the Administrative Code is found to be in conflict with federal law, state law, or County Ordinance, the provisions of the federal law, state law, or County ordinance shall prevail over the conflicting provision in the Administrative Code, and the County Administrator shall recommend appropriate changes to the Administrative Code to remove the conflict. Any waiver of the provisions of the Administrative Code requires an affirmative vote of a majority of the members of the Board of County Commissioners. In the event of a declared State of Local Emergency, the provisions of this Code shall be automatically waived, and the County Administrator shall be empowered to take any and all actions authorized by Chapter 252, Florida Statutes, and Section 9-35 of the Palm Beach County Code of Ordinances.

103.00 AMENDMENTS TO THE ADMINISTRATIVE CODE. Changes to the Administrative Code shall be by resolution approved by a majority of the members of the Board of County Commissioners. The County Administrator shall be responsible for codifying in this Administrative Code any future statements of policy by the Board of County Commissioners.

104.00 SEPARATION OF POWERS. Pursuant to the Charter, the County Attorney and the Internal Auditor shall not report to the County Administrator, but shall be responsible only to the Board of County Commissioners. Accordingly, and unless otherwise directed by the Board of County Commissioners, the members of the Board of County Commissioners, the County Attorney, the Internal Auditor, and their respective staffs shall not be subject to policies, procedures, reporting requirements, approval processes, or other directives promulgated by the County Administrator. However, the members of the Board of County Commissioners, the County Attorney, and the Internal Auditor are encouraged to adopt the County Administrator's policies and procedures for their respective offices for the sake of uniformity and efficiency.

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200.00 ORGANIZATION. The Charter provides that County department heads, with the exception of the County Attorney and the Internal Auditor, shall be appointed by the County Administrator, with the advice and consent of the Board of County Commissioners. The following departments and separate offices under the authority of the County Administrator are hereby approved, and no departments or separate offices may be added or deleted without approval of the Board of County Commissioners.

201.00 DEPARTMENTS
- **201.01 ADMINISTRATION**
- **201.02 PUBLIC AFFAIRS**
- **201.03 OFFICE OF FINANCIAL MANAGEMENT AND BUDGET**
- **201.04 ENGINEERING AND PUBLIC WORKS**
- **201.05 FACILITIES DEVELOPMENT & OPERATIONS**
- **201.06 PLANNING ZONING AND BUILDING**
- **201.07 PUBLIC SAFETY**
- **201.08 PARKS AND RECREATION**
- **201.09 LIBRARY**
- **201.10 COMMUNITY SERVICES**
- **201.11 COUNTY COOPERATIVE EXTENSION SERVICES**
- **201.12 AIRPORTS**
- **201.13 PALM TRAN**
- **201.14 ENVIRONMENTAL RESOURCES MANAGEMENT**
- **201.15 HUMAN RESOURCES**
- **201.16 MEDICAL EXAMINER**
- **201.17 RISK MANAGEMENT**
- **201.18 FIRE RESCUE**
- **201.19 WATER UTILITIES**
- **201.20 PROCUREMENT**
- **201.21 HOUSING AND ECONOMIC DEVELOPMENT**
- **201.22 OFFICE OF TECHNOLOGY AND INNOVATION**
- **201.23 YOUTH SERVICES**

202.00 SEPARATE OFFICES
- **202.01 OFFICE OF EQUAL OPPORTUNITY**
- **202.02 TOURIST DEVELOPMENT COUNCIL**
- **202.03 OFFICE OF COMMUNITY REVITALIZATION**
- **202.04 INTERGOVERNMENTAL AFFAIRS & COMMUNITY ENGAGEMENT**
- **202.05 OMBUDSMAN AND STRATEGIC PLANNING**
- **202.06 COST COMPLIANCE AND CONTROL**
- **202.07 EMERGENCY MANAGEMENT**

203.00 SUBORGANIZATIONS. The County Administrator is hereby authorized to organize departments and separate offices into divisions, sections, or other suborganization elements, which may be necessary to effectively and efficiently manage County government functions.

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300.00 FISCAL POLICIES AND REGULATIONS.

301.00 GENERAL. The County's official financial records shall be maintained in the Finance Department of the Clerk and Comptroller of the Board of County Commissioners (Finance Department). Transactions shall be recorded in accordance with the laws of the State of Florida and Generally Accepted Accounting Principles (GAAP). Departments, which maintain separate or subsidiary accounting records, shall reconcile their records to the official accounting records on a regular basis.

302.00 FIDUCIARY RESPONSIBILITY. All County employees have a fiduciary responsibility to the citizens of Palm Beach County to safeguard the County's assets. The County Administrator shall establish sufficient controls to protect public funds and property from theft, damage, misuse, or other potential loss.

303.00 STATUTORY COMPLIANCE. It shall be the duty of the County Administrator to insure that employees are aware of and comply with the provisions of federal laws and Florida Statutes. The County Administrator shall assign responsibility for monitoring changes in the law and for developing or amending countywide procedures to effect compliance.

304.00 BUDGETS. The County's budget shall conform to the requirements of Chapter 129, Florida Statutes.

304.01 BUDGET CHANGE AUTHORITY. Budget changes other than those required by statute to be approved by the Board of County Commissioners may be approved by the County Administrator or the County Administrator's designee.

304.02 BUDGETED RESERVES. An analysis of all reserve accounts in excess of $50,000 shall be reported at least annually to the members of the Board of County Commissioners. This requirement shall not be applicable to debt service reserves, reserves for balances forward, or reserves for donations. The analysis shall indicate the purpose of the reserve, changes in the reserve since the last report, and any anticipated use of the reserved funds. Future projects to be funded by each reserve must be separately identified in the report.

304.03 CAPITAL BUDGETING. The County Administrator shall insure that adequate systems are provided to record the costs of constructing or improving tangible fixed assets. Capital project budget and accounting data shall be maintained and reported on an inception-to-date and year-to-date basis.

304.03.1 PROJECT INITIATION. The County Administrator shall establish policies and procedures for review of capital project requests as may be required to determine project feasibility and to prioritize projects for submission to the Board of County Commissioners as part of the annual budget process.

304.03.2 FUNDING FROM MULTIPLE SOURCES. Capital projects funded from more than one source shall be budgeted and accounted for in a manner, which gives the greatest flexibility to the Board of County Commissioners in prioritizing projects. For such projects, funding sources having the most restrictions, such as impact fees and grants, shall be budgeted and

expended first; ad valorem funding shall be budgeted and expended last.

304.03.3 PROJECT CLOSEOUT. The County Administrator shall insure that completed projects are closed out on a timely basis.

304.03.4 CAPITAL EXPENDITURES. Capital expenditures for machinery, equipment, land, buildings, or other fixed assets, which are not project-related, shall be governed by the accounting requirements of Florida Statutes and subject to normal budgetary controls and guidelines.

304.04 DEBT SERVICE BUDGETS. Debt service payments due on October 1st of any year shall be budgeted and expended in the fiscal year immediately preceding the October 1st payment date.

305.00 EXPENDITURES.

305.01 COUNTY PURPOSE AND AUTHORITY. All expenditures shall be for a County purpose. The use of County funds, equipment, supplies, or staff time for personal, political, or other non-County purposes is prohibited. All purchases of goods or services shall conform to the requirements of the County's Procurement Ordinance. Occasional use of a County telephone for local, personal calls is permitted, and limited use of the Internet for non-business purposes may be permitted in accordance with requirements outlined in PPM# CW-R-008.

305.02 ADVANCE PAYMENTS. In general, payments in advance are prohibited. Advance payments preclude the required pre-audit process and subject the County to risk of loss in the event that the goods or services are not subsequently received. Exceptions to this prohibition include lease payments, artwork, professional memberships, employee travel advances, subscriptions, trade show registrations, and any other expenses deemed necessary for County business.

305.03 PETTY CASH AND CHANGE FUNDS. The County Administrator or designee, is hereby authorized to establish and dissolve petty cash and change funds up to $1000.~~,~~ The County Administrator or designee may authorize exceptions to the $1,000 limitation based upon operational necessity, subject to appropriate fiscal controls and procedures established in an appropriate PPM. ~~appoint and change custodians, and increase single purchase limits up to $150.~~ Petty cash (up to $150) may also be used in connection with the employee recognition program. The County Administrator shall establish appropriate Countywide procedures for administering these funds including provisions for safeguarding the funds and establishing responsibility in case of loss or shortage. In the event of an impending State of Local Emergency, whether declared or undeclared, the limits imposed by this section shall not apply, and the County Administrator may establish or increase petty cash funds in any amount deemed necessary under the circumstances.

305.04 OUTSIDE ATTORNEY SERVICES. The use of special counsel shall be limited to assistance to the County on matters requiring special expertise or the inability to undertake, or to continue, the representation in a case because of a shortage of resources. Special counsel shall not be used to provide general legal advice that the County Attorney's staff could otherwise provide, within the normal parameters of work reasonably expected of County employees. A competitive

selection process shall be utilized by the County Attorney's Office to select and hire special counsel, provided, however, that such procedure need not be utilized when the County Attorney determines that an emergency situation exists or that required special counsel is sole-source. Special counsel contracts must include a not-to-exceed dollar provision, exclusive of costs, and must be approved by the Board of County Commissioners if the not-to-exceed amount is greater than $50,000.

305.05 OUTSIDE COUNSEL CONFLICT OF INTEREST. Outside counsel for Palm Beach County who wish to represent clients whose interests are adverse to Palm Beach County may obtain the consent of the County if the lawyer's responsibility or relationship to the County will not be affected. The County Administrator and the County Attorney are authorized to consent to such representation on behalf of Palm Beach County. If the County Administrator and the County Attorney do not agree that consent should be given in a particular situation, then the matter may be brought to the Board of County Commissioners for its consideration and determination.

305.06 REFRESHMENTS AND AWARDS. Expenditures for refreshments, meals, and awards for volunteers, employees, and guests for meetings, training, orientation, or special events shall be in accordance with Ordinance 86-19, as amended, and PPM #CW-F-019.

305.07 PAYMENTS TO FINANCIALLY-ASSISTED AGENCIES. Non-profit agencies seeking County assistance (financially assisted agencies) must be chartered or registered with the Florida Department of State, have been incorporated for at least one agency fiscal year and have provided services for at least six months. County assistance shall not exceed 25% of the agency's total operating budget, unless otherwise approved by the Board of County Commissioners. If approved for funding, a formal agreement shall be executed, and payment will be made by reimbursement of documented expenses. The County Administrator shall establish additional procedures to clearly describe the application, prioritization, approval, contracting, payment, audit, and monitoring requirements.

305.08 SETTLEMENT OF CLAIMS AGAINST THE COUNTY. The County Administrator shall establish policies and procedures for settling and paying claims by or against the County. The County Administrator or designee, with the concurrence of the County Attorney's Office, may authorize the settlement of claims in an amount of $50,000 or less, without approval of the Board of County Commissioners.

305.08.1 SETTLEMENT OF EMINENT DOMAIN CASES. The County Administrator shall establish policies and procedures for settling and paying eminent domain cases, including condemnation cases, by and against the County. The County Administrator or designee, with the concurrence of the County Attorney's Office, may authorize settlement of these claims in an amount of $250,000 or less without approval of the Board of County Commissioners. For properties that exceed $50,000 in price, the County Administrator or designee is authorized to pay up to 25% above the appraised value of the property, but not to exceed a total amount of $250,000 inclusive of all aspects of damages, including business damages.

305.09 TRAVEL AND MILEAGE. All travel and mileage shall conform to the requirements of Section 112.061, Florida Statutes. The County Administrator shall promulgate additional policies and procedures to control travel costs and to provide for travel advances and reimbursement, required approvals, and documentation requirements.

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305.10 INTERVIEW EXPENSES. Upon approval of the County Administrator, applicants for executive, administrative and professional positions may be reimbursed for travel expenses for interviews. Costs will be reimbursed in accordance with existing travel policies.

305.11 MOVING EXPENSES. Upon approval of the County Administrator, new employees selected for positions with salary ranges equal to Pay Grade 46 or higher may be reimbursed up to 75% of their moving expenses, not to exceed $5,000. Payment approval by the Board of County Commissioners is not required. Employees receiving reimbursement for moving expenses who, for any reason other than layoff, terminate within one year of employment must reimburse the full amount of the moving expenses paid by the County.

305.12 AUTO ALLOWANCE. It is the policy of the Board of County Commissioners to provide a salary supplement in lieu of a 24-hour vehicle assignment to full-time employees eligible for this benefit. A monthly auto allowance not to exceed $550 may be paid to each County Commissioner, County Commissioner Administrative Assistants, and contractual employees of the Board if included in their employment agreements. The County Administrator is authorized to designate eligible employees to be granted a monthly auto allowance in an amount not to exceed $550. Other County employees currently receiving a monthly auto allowance under the provisions of PPM #CW-F-008 may continue to receive their current allowance until vacating their positions. Subsequent employees in those positions (excluding County Commissioners and their staff) and any employee in an "acting" capacity will not be eligible to receive the auto allowance. Persons receiving the auto allowance and Department Directors and positions above Department Directors are not eligible for mileage reimbursement except for travel in the performance of official duties to locations outside of Palm Beach County. Reimbursement for out- of-county travel shall be credited for the entire mileage of that trip in accordance with Section 112.061, Florida Statutes. Persons receiving the auto allowance and the aforementioned senior management personnel may also be reimbursed for the reasonable cost of a rental vehicle for official duty travel to a location outside of Palm Beach County, after showing that such rental vehicle expense is less than the cost of air travel to the same location.

305.13 CONTINUING PROFESSIONAL DEVELOPMENT. The Board of County Commissioners encourages employees to seek and maintain professional certifications relative to their employment. Within budgetary constraints, the County may pay the cost of license renewals, seminars, courses, and other activities, which provide credit toward maintaining such certifications. Courses with subject matter not directly related to the employee's County duties may be paid by the County provided that certification credit is earned.

305.14 OVERNIGHT AND SUBPOOL VEHICLES. The County Administrator shall establish criteria for the assignment of overnight and subpool vehicles and develop procedures for monitoring their usage.

305.15 SEVERANCE PAY. Severance pay included in contract or employment agreements may be provided in accordance with Section 215.425(4) (a), Florida Statutes. Severance pay may also be provided as part of a settlement of an employment dispute in accordance with Section 215.425(4)(b), Florida Statutes.

305.16 DIRECT PAYMENTS BY FINANCE. The County Administrator shall establish policies and procedures authorizing the Finance Department to make payments for goods and services exempt from the Procurement Ordinance.

306.00 REVENUE.

306.01 SAFEGUARDING AND DEPOSIT. It is the responsibility of each department or office, which handles County funds to properly safeguard the funds and insure timely deposit.

306.02 BILLINGS FOR COUNTY SERVICES. The County Administrator shall establish written policies and procedures for determining the amount to be charged for County services provided to other departments, other governmental agencies, or other entities. Such procedures shall require that the services be billed and that the resulting receivables are properly recorded in the County's official accounting records. The department initiating the billing shall take follow-up action to insure that the revenue represented by the billing is collected.

306.03 WARRANTY CLAIMS. The County Administrator shall establish procedures to insure that the County receives the benefit of all warranties or other guarantees provided by vendors or contractors.

306.04 DONATIONS. The County Administrator or designee is hereby authorized to accept donations on behalf of the County. For donations restricted to a particular purpose, appropriate accounts or other procedures shall be established in order to demonstrate compliance with the restrictions.

306.05 REVENUE-PRODUCING CONTRACTS AND ORDINANCES. The County Administrator shall establish policies and procedures for the development and administration of contracts or ordinances, which provide revenue to the County.

306.06 CLAIMS FOR DAMAGE TO COUNTY PROPERTY. The County Administrator, with the concurrence of the County Attorney's Office, shall establish policies and procedures for settling claims for damage to County property. Procedures shall include provisions for recording any receivables on the County's accounting system.

306.07 WRITE-OFF OF ACCOUNTS RECEIVABLES. Appropriate accounting entries may be made to record a provision for bad debt expense and an allowance for doubtful accounts, associated with accounts receivable which are determined to be uncollectible. However, the receivables shall not be removed from the County's records until efforts to collect have been exhausted and approval is obtained from the Board of County Commissioners. The County Administrator shall promulgate procedures to establish criteria for an annual write-off and to provide for aging and follow-up, including the use of collection agencies.

307.00 CONTRACTS.

307.01 CONTRACT POLICIES AND PROCEDURES. The County Administrator shall establish policies and procedures for the development, review, and

administration of contracts. Such policies and procedures shall fix accountability for insuring compliance with contract terms.

307.02 CONTRACT EXECUTION. Unless delegated by separate Board policies, resolutions, or ordinances, County staff has no authority to execute contracts on behalf of the County or otherwise obligate the County in any manner.

307.03 BUDGET SUFFICIENCY. For construction contracts, sufficient appropriations must be available at the time of execution to encumber the entire contract amount. For professional and non-professional service contracts, leases, and other similar contracts with extended terms, sufficient appropriations for the current fiscal year must be available at the time of execution and subsequent annual appropriations must be available for continuation or renewal beyond the year of execution. Contracts providing for automatic renewal at the end of the initial term and multi-year service contracts must include a clause stating that the renewal or continuation is subject to available funding at the time of renewal.

307.04 CONSTRUCTION, ENGINEERING AND ARCHITECTURAL CONTRACT CHANGE ORDERS. The approval of routine change orders with a cumulative value of less than $300,000 is hereby delegated to the County Administrator. This authority may be further delegated within limits specified in writing by the County Administrator to a designated committee or department heads. All such approved change orders must be reported monthly to the Board of County Commissioners.

307.05 PROCUREMENT DIRECTOR EXPENDITURE AND CONTRACT CHANGE AUTHORITY. The Director of Procurement may authorize decreases or increases to the authorized expenditure amount of a contract within the limits established in the Procurement Ordinance. The Director of Procurement is also authorized to make changes to the contract if considered minor or non-material in nature.

308.00 COUNTY ASSETS.

308.01 ACCOUNTING AND SURPLUSING. The County Administrator shall establish procedures for tagging and accounting for fixed assets in accordance with State law and the Rules of the Auditor General. The County Administrator shall also establish a Surplus Asset Program to dispose of obsolete, non-functional, unusable, or scrap assets. In accordance with State law, no fixed assets shall be removed from the County's records unless approved by the Board of County Commissioners.

308.02 PROPERTY INSURANCE. The County Administrator shall establish an insurance program to protect the County's assets in case of physical loss. Property insurance other than that provided through self-insurance funding shall be procured through competitive bidding.

308.03 THEFT POLICY. Thefts of County property shall be reported to the local law enforcement agency, the County Administrator or designee, and the Office of the Inspector General. Members of the Board of County Commissioners shall also be informed if the theft loss is greater than $500 in the case of cash and $2,500 for other property.

308.04 INVENTORY OF PARTS AND SUPPLIES. Departments with inventories of materials and supplies having an average total value of $10,000 or more shall establish appropriate inventory records and conduct a physical inventory at least annually.

309.00 GRANTS. Grant applications require approval of the Board of County Commissioners in instances where the signature of the Mayor is required on the application or if the application financially binds the County upon grant approval. In the event of an emergency, grant applications or related award agreements requiring Board approval may be signed by the Mayor and submitted by the County Administrator, or designee, prior to Board approval provided, however, that the Board of County Commissioners shall ratify such application or related award within sixty (60) days of application submission. In the event of the absence or unavailability of the Mayor, the Vice-Mayor may sign the grant application or related award agreement. In the event of the absence or unavailability of the Mayor and Vice-Mayor, any Commissioner may sign the grant application or related award agreement when time is of the essence. The Mayor, Vice-Mayor or delegated Commissioners may provide electronic signatures for grant submittal when permitted by the Grantor. Grant awards (contracts) may be approved and executed by the County Administrator or designee provided that the amount is less than $300,000, approval by the Board is not required by the grantor, and the contract does not require a local match. In the event the Board of County Commissioners determines that special circumstances exist or it is more efficient to delegate additional authority to the County Administrator for the application and execution of certain types of grants, the Board may provide such authority through the normal agenda item approval process. The County Administrator shall establish policies and procedures relating to grant applications and related award agreements, accounting, indirect costs, Single Audit requirements, and Rules of the Auditor General. The Board of County Commissioners must approve the payback of grant funds to the grantor upon a finding of ineligible or unallowable expenses, or in the event there are unexpended grant funds that must be returned pursuant to the terms of the grant agreement, and the amount being returned exceeds $25,000. Any unused local match funds shall be returned to the fund from which they originated. A copy of all grant audits and monitoring reports shall be provided to the Office of Financial Management & Budget (OFMB) and the Internal Auditor's Office.

310.00 INTERNAL AUDITS. The functions and responsibilities of the Internal Auditor shall be governed by all applicable laws, including, but not limited to, the Palm Beach County Internal Auditor Ordinance (Palm Beach County Code Section, 2-461, et seq.), as may be amended. Corrective action to internal audits is the responsibility of the audited agency. The Internal Auditor shall conduct appropriate follow-up reviews or re-audits to insure that corrective action has been taken.

311.00 FINANCIAL REPORTING.

311.01 CAPITAL PROJECTS REPORT. The County Administrator shall provide a capital projects status report at least annually to the members of the Board of County Commissioners. This report shall summarize financial and performance data for capital projects and shall include detailed information on the status of all projects estimated to cost $500,000 or more.

311.02 MANAGEMENT LETTER. The County Administrator shall provide a report on the status of corrective action to the external auditors' Management Letter to the members of the Internal Audit Committee and to the members of the Board of County Commissioners no later

than six months after receipt of the Management Letter.

311.03 FIDUCIARY FUNDS. The establishment of any fiduciary fund requires the approval of the Board of County Commissioners by resolution or ordinance, which shall clearly describe the receipts to be deposited and their authorized uses. The County Administrator shall provide financial information for each fiduciary fund to the members of the Board at least annually, if applicable.

311.04 YEAR-END. Departments and offices under the control of the Board of County Commissioners shall respond to year-end information requests from the Finance Department within the time frames established by the Finance Department in order to close the accounting records in an orderly and timely manner.

312.00 REFUNDING OF LONG-TERM DEBT. Under certain circumstances, refunding bonds may be issued in order to: 1) achieve interest rate savings, 2) remove or change burdensome bond covenants or 3) restructure the stream of debt service payments. Except as provided below, the County will not consider refunding long-term debt unless the net present value savings on debt service cost on the proposed new bonds is at least 5%. In addition, the maximum term of the new bonds will not exceed the remaining life of the bonds to be refunded. The following are circumstances where a lower net present value savings (i.e. less than 5%) may be justified:

1. The refunding is being done for reasons other than economic savings (e.g. unnecessarily restrictive bond covenants).
2. Interest rates are at historically low levels and future opportunities to achieve more savings are not likely to occur.

313.00 FORMS. In order to insure consistency, prevent duplication, and strengthen controls, any forms designed for interdepartmental use or for use outside County government must be reviewed and approved by the County Administrator or designee.

314.00 INTERNAL SERVICE AND ENTERPRISE FUNDS. The County Administrator is hereby authorized to establish internal service funds or enterprise funds without further approval of the Board of County Commissioners. The transfer of any initial cash or other capital from other funds to the newly established fund must be approved by the Board of County Commissioners and will be treated as a loan to the new fund unless otherwise approved by the Board.

315.00 TOURIST DEVELOPMENT. Tourist Development activities and expenditures shall be in accordance with all County policies and procedures except where they may conflict with Section 125.0104, Florida Statutes, in which case the Statute shall apply. The County Administrator shall establish procedures regulating and limiting entertainment expenses to an appropriate amount.

316.00 LAW ENFORCEMENT TRUST FUND. All transaction activity within the County's Law Enforcement Trust Fund (LETF) shall comply with the requirements of Sections 895.09 and 932.704, Florida Statutes. Expenditures from the fund must be appropriated to the Sheriff by the Board of County Commissioners. LETF expenditures, which have been appropriated and drawn but not incurred, must be returned to the Board as year-end surplus in accordance with Chapter

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30, Florida Statutes. Re- appropriation must be requested in the new year for lapsed or unexpended appropriations.

400.00 GENERAL POLICIES AND REGULATIONS.

401.00 PRIVATE ACTIVITY BONDS. The Department of Housing and Economic Development shall be responsible for coordinating applications for Industrial Development and other Private Activity Bonds, in conjunction with the County Attorney's Office.

402.00 SMALL BUSINESS DEVELOPMENT (SBD). The Board of County Commissioners is committed to ensuring full and equitable participation by small business enterprises (SBEs) in the provision of goods and services to the County. The objective is to increase the use of SBEs to a level comparable to the availability of SBEs which are capable of providing goods and services to the County. The County shall take all necessary, reasonable, and legal action to prevent discrimination, to ensure that all businesses, including SBEs, are afforded the maximum opportunity to participate in the County's competitive procurement process and to establish a record-keeping procedure whereby the County can monitor the participation of SBEs in its competitive procurement process. The County Administrator shall ensure that all employees involved in the procurement process are familiar with the requirements of the SBD Ordinance, and shall issue any additional procedures which may be necessary to ensure compliance with the program objectives and requirements.

403.00 TECHNOLOGY SECURITY. The County Administrator shall establish policies for the identification and mitigation of risks to the County's shared information resources and data. Per PPM CE-O-059, the goal is to minimize opportunities where information resources will be destroyed, lost, improperly accessed, incorrectly modified, or not readily available for their intended purposes.

404.00 ADDITIONAL AUTHORITY OF THE COUNTY ADMINISTRATOR. The County Administrator, or designee, is hereby authorized to sign right-of-way permit applications, to apply for and consent to all development approvals for County projects, to execute utility relocation agreements for utilities in the County right-of-way, to designate speed limits on County roads and to install traffic lights in accordance with Florida Department of Transportation (FDOT) standards and Florida Statutes, to accept right-of-way warranty deeds and to authorize payment when consideration for such deeds is at or below appraised value, and to execute release of surety upon completion of the project and the expiration of the one-year warranty period.

405.00 RECORDS MANAGEMENT. The County Administrator shall establish a Records Management program to insure that the filing, storage, and destruction of public records is in compliance with State statutes. Departments having confidential records exempt from public disclosure shall establish written procedures to insure that required confidentiality is maintained.

406.00 ADJUSTMENT OF SALARY RANGES. The County Administrator may approve adjustments to the salary ranges of existing personnel classifications based on a review of the personnel market and similar positions in the private and public sector. The County Administrator may also approve adjustments to salary ranges based on cost of living or other across-the-board

increases.

407.00 LAYOFFS. The County Administrator shall establish policies and procedures to provide for employee layoffs in the event that positions are eliminated and employees cannot be placed in other available positions.

408.00 NEW OR TRANSFERRED POSITIONS. The County Administrator may fill any new positions authorized in the budget process and may transfer positions between departments. Any new positions, which exceed the total personnel complement as authorized in the approved budget, must be approved by the Board of County Commissioners.

409.00 SOUND WALLS AND EARTHEN BERMS. Where no additional right-of-way is necessary to accomplish thoroughfare improvements, including multi-laning, the County shall not make any expenditures related to construction of any berm, sound wall, landscaping, retaining wall, gravity wall, fence or wall material, or for any other barrier, within or outside of the County right-of-way limits. Where additional right-of-way must be acquired to accommodate thoroughfare improvements, including multi-laning, consideration shall be given for installation of landscaping, construction of retaining walls, gravity walls, or fence and wall materials, and/or modification of existing improvements on private property, any of which may mitigate the need for the County to acquire private property. In no event shall the County make any expenditure for design or installation of any sound wall or sound barrier of any kind. Nothing herein is intended to preclude or conflict with the appropriate application of highway design standards or temporary construction easements

410.00 DISPLAY OF FLAGS. In all County-owned buildings and on all County-owned property, as deemed appropriate by the County Administrator, the United States flag and the State of Florida flag shall be prominently displayed on such property and in such buildings upon a suitable flagstaff so that such flags are visible to all members of the public utilizing such facilities and such property. Flags shall be placed in such manner and such locations and at such times as are in accordance with federal and state laws governing these flags. Where such flags are determined by the County Administrator to be appropriately attached as fixtures to such building and property, such shall be done so that they may be permanently displayed for all members of the public to honor in the patriotic tradition that these flags have served this nation and this state so well throughout our history. Any other flags to be flown on County-owned property shall be approved by the County Administrator.

411.00 COMMISSION REPRESENTATION ON BOARDS. If there is a formal Board directive or position on a specific issue, each Commissioner appointee, serving as a representative of the Board of County Commissioners on a board or commission, should represent the Board's position. Absent a formal Board directive or position, or when Commissioners are not serving as an appointed representative of the Board of County Commissioners, Commissioners are free to represent their positions as they deem appropriate.

500.00 RULES OF PROCEDURE. The County's Rules of Procedure are hereby included in this Administrative Code by reference. Revisions to the County's Rules of Procedure shall be in the form of an amendment to the Administrative Code and approved in accordance with Section 103.00 herein.

600.00 MERIT RULES. The County's Merit System Rules are hereby included in this

Administrative Code by reference.

700.00 AFFIRMATIVE ACTION PLAN. The County's Affirmative Action Plan is hereby included in this Administrative Code by reference. Revisions to the County's Affirmative Action Plan shall be in the form of an amendment to the Administrative Code and approved in accordance with Section 103.00 herein.

HISTORY
Date Unknown – Original Code Adoption (Researching)
April 25, 1989 – Rescinded and Replaced (R89-787)
December 6, 1994 – Rescinded and Replaced (R94-1758)
December 18, 2012 – Amended to add new Rules of Procedure (R2012-1938)
January 15, 2013 – Amended to revise Rules of Procedure (R2013-0109)
March 10, 2015 – Codified and Reposted (footnoted reference)
March 1, 2016 – Amended to Revise Rules of Procedure (BCC approved motion with no agenda item)
June 20, 2017 – Amended to add Office of Resilience (R2017-0834)
September 12, 2017 – Amended to Change Name of Department of Economic Sustainability (R2017-1147)
March 13, 2018 – Amended to revise Rules of Procedure (R2018-0218)
June 8, 2021 – Amended to update various sections, add the Office of Diversity, Equity and Inclusion, and change name of Department of Housing and Economic Sustainability (R2021-0764)
June 3, 2025 – Delete the Office of Diversity, Equity, and Inclusion (R2025-0749)
February 3, 2026 – Amended to update for changes to Procurement Ordinance, Small Business Ordinance, various organizational changes, and grants language.
March 10, 2026 – Amended to add the offices of Cost Compliance and Control and Emergency Management

Disclaimer: Any code provision, or portions thereof, in conflict with Emergency Ordinance 2025-014 is suspended until further notice.

PALM BEACH COUNTY ADMINISTRATIVE CODE

100.00 GENERAL PROVISIONS.

101.00 PURPOSE AND AUTHORITY. The County Charter provides that the Administrative Code shall contain the rules of procedure adopted by the Board of County Commissioners, the organization of the County departments, statements of established County policy, and administrative regulations. The Charter also provides that the Administrative Code shall include a personnel system based on the merit system principle and an affirmative action plan. The purposes of this Administrative Code are to codify policies of the Board of County Commissioners, to establish responsibilities for compliance, and to delegate authority for day-to-day operations of the County. It shall be the duty of the County Administrator, the County Attorney, and the Internal Auditor to insure that their employees are familiar with the requirements of these policies, to provide appropriate training, and to promulgate additional policies and procedures in their areas of responsibility which may be necessary to implement the provisions of this Administrative Code and conduct the general business of the County. Countywide policies and procedures (PPMs) adopted by the County Administrator, as may be amended, are incorporated herein by reference.

102.00 CONFLICT AND WAIVER. If any provision of the Administrative Code is found to be in conflict with federal law, state law, or County Ordinance, the provisions of the federal law, state law, or County ordinance shall prevail over the conflicting provision in the Administrative Code, and the County Administrator shall recommend appropriate changes to the Administrative Code to remove the conflict. Any waiver of the provisions of the Administrative Code requires an affirmative vote of a majority of the members of the Board of County Commissioners. In the event of a declared State of Local Emergency, the provisions of this Code shall be automatically waived, and the County Administrator shall be empowered to take any and all actions authorized by Chapter 252, Florida Statutes, and Section 9-35 of the Palm Beach County Code of Ordinances.

103.00 AMENDMENTS TO THE ADMINISTRATIVE CODE. Changes to the Administrative Code shall be by resolution approved by a majority of the members of the Board of County Commissioners. The County Administrator shall be responsible for codifying in this Administrative Code any future statements of policy by the Board of County Commissioners.

104.00 SEPARATION OF POWERS. Pursuant to the Charter, the County Attorney and the Internal Auditor shall not report to the County Administrator, but shall be responsible only to the Board of County Commissioners. Accordingly, and unless otherwise directed by the Board of County Commissioners, the members of the Board of County Commissioners, the County Attorney, the Internal Auditor, and their respective staffs shall not be subject to policies, procedures, reporting requirements, approval processes, or other directives promulgated by the County Administrator. However, the members of the Board of County Commissioners, the County Attorney, and the Internal Auditor are encouraged to adopt the County Administrator's policies and procedures for their respective offices for the sake of uniformity and efficiency.

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200.00 ORGANIZATION. The Charter provides that County department heads, with the exception of the County Attorney and the Internal Auditor, shall be appointed by the County Administrator, with the advice and consent of the Board of County Commissioners. The following departments and separate offices under the authority of the County Administrator are hereby approved, and no departments or separate offices may be added or deleted without approval of the Board of County Commissioners.

201.00 DEPARTMENTS
- **201.01 ADMINISTRATION**
- **201.02 PUBLIC AFFAIRS**
- **201.03 OFFICE OF FINANCIAL MANAGEMENT AND BUDGET**
- **201.04 ENGINEERING AND PUBLIC WORKS**
- **201.05 FACILITIES DEVELOPMENT & OPERATIONS**
- **201.06 PLANNING ZONING AND BUILDING**
- **201.07 PUBLIC SAFETY**
- **201.08 PARKS AND RECREATION**
- **201.09 LIBRARY**
- **201.10 COMMUNITY SERVICES**
- **201.11 COUNTY COOPERATIVE EXTENSION SERVICES**
- **201.12 AIRPORTS**
- **201.13 PALM TRAN**
- **201.14 ENVIRONMENTAL RESOURCES MANAGEMENT**
- **201.15 HUMAN RESOURCES**
- **201.16 MEDICAL EXAMINER**
- **201.17 RISK MANAGEMENT**
- **201.18 FIRE RESCUE**
- **201.19 WATER UTILITIES**
- **201.20 PROCUREMENT**
- **201.21 HOUSING AND ECONOMIC DEVELOPMENT**
- **201.22 OFFICE OF TECHNOLOGY AND INNOVATION**
- **201.23 YOUTH SERVICES**

202.00 SEPARATE OFFICES
- **202.01 OFFICE OF EQUAL OPPORTUNITY**
- **202.02 TOURIST DEVELOPMENT COUNCIL**
- **202.03 OFFICE OF COMMUNITY REVITALIZATION**
- **202.04 INTERGOVERNMENTAL AFFAIRS & COMMUNITY ENGAGEMENT**
- **202.05 OMBUDSMAN AND STRATEGIC PLANNING**
- **202.06 COST COMPLIANCE AND CONTROL**
- **202.07 EMERGENCY MANAGEMENT**

203.00 SUBORGANIZATIONS. The County Administrator is hereby authorized to organize departments and separate offices into divisions, sections, or other suborganization elements, which may be necessary to effectively and efficiently manage County government functions.

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300.00 FISCAL POLICIES AND REGULATIONS.

301.00 GENERAL. The County's official financial records shall be maintained in the Finance Department of the Clerk and Comptroller of the Board of County Commissioners (Finance Department). Transactions shall be recorded in accordance with the laws of the State of Florida and Generally Accepted Accounting Principles (GAAP). Departments, which maintain separate or subsidiary accounting records, shall reconcile their records to the official accounting records on a regular basis.

302.00 FIDUCIARY RESPONSIBILITY. All County employees have a fiduciary responsibility to the citizens of Palm Beach County to safeguard the County's assets. The County Administrator shall establish sufficient controls to protect public funds and property from theft, damage, misuse, or other potential loss.

303.00 STATUTORY COMPLIANCE. It shall be the duty of the County Administrator to insure that employees are aware of and comply with the provisions of federal laws and Florida Statutes. The County Administrator shall assign responsibility for monitoring changes in the law and for developing or amending countywide procedures to effect compliance.

304.00 BUDGETS. The County's budget shall conform to the requirements of Chapter 129, Florida Statutes.

304.01 BUDGET CHANGE AUTHORITY. Budget changes other than those required by statute to be approved by the Board of County Commissioners may be approved by the County Administrator or the County Administrator's designee.

304.02 BUDGETED RESERVES. An analysis of all reserve accounts in excess of $50,000 shall be reported at least annually to the members of the Board of County Commissioners. This requirement shall not be applicable to debt service reserves, reserves for balances forward, or reserves for donations. The analysis shall indicate the purpose of the reserve, changes in the reserve since the last report, and any anticipated use of the reserved funds. Future projects to be funded by each reserve must be separately identified in the report.

304.03 CAPITAL BUDGETING. The County Administrator shall insure that adequate systems are provided to record the costs of constructing or improving tangible fixed assets. Capital project budget and accounting data shall be maintained and reported on an inception-to-date and year-to-date basis.

304.03.1 PROJECT INITIATION. The County Administrator shall establish policies and procedures for review of capital project requests as may be required to determine project feasibility and to prioritize projects for submission to the Board of County Commissioners as part of the annual budget process.

304.03.2 FUNDING FROM MULTIPLE SOURCES. Capital projects funded from more than one source shall be budgeted and accounted for in a manner, which gives the greatest flexibility to the Board of County Commissioners in prioritizing projects. For such projects, funding sources having the most restrictions, such as impact fees and grants, shall be budgeted and

expended first; ad valorem funding shall be budgeted and expended last.

304.03.3 PROJECT CLOSEOUT. The County Administrator shall insure that completed projects are closed out on a timely basis.

304.03.4 CAPITAL EXPENDITURES. Capital expenditures for machinery, equipment, land, buildings, or other fixed assets, which are not project-related, shall be governed by the accounting requirements of Florida Statutes and subject to normal budgetary controls and guidelines.

304.04 DEBT SERVICE BUDGETS. Debt service payments due on October 1st of any year shall be budgeted and expended in the fiscal year immediately preceding the October 1st payment date.

305.00 EXPENDITURES.

305.01 COUNTY PURPOSE AND AUTHORITY. All expenditures shall be for a County purpose. The use of County funds, equipment, supplies, or staff time for personal, political, or other non-County purposes is prohibited. All purchases of goods or services shall conform to the requirements of the County's Procurement Ordinance. Occasional use of a County telephone for local, personal calls is permitted, and limited use of the Internet for non-business purposes may be permitted in accordance with requirements outlined in PPM# CW-R-008.

305.02 ADVANCE PAYMENTS. In general, payments in advance are prohibited. Advance payments preclude the required pre-audit process and subject the County to risk of loss in the event that the goods or services are not subsequently received. Exceptions to this prohibition include lease payments, artwork, professional memberships, employee travel advances, subscriptions, trade show registrations, and any other expenses deemed necessary for County business.

305.03 PETTY CASH AND CHANGE FUNDS. The County Administrator or designee, is hereby authorized to establish and dissolve petty cash and change funds up to $1000. The County Administrator or designee may authorize exceptions to the $1,000 limitation based upon operational necessity, subject to appropriate fiscal controls and procedures established in an appropriate PPM. Petty cash (up to $150) may also be used in connection with the employee recognition program. The County Administrator shall establish appropriate Countywide procedures for administering these funds including provisions for safeguarding the funds and establishing responsibility in case of loss or shortage. In the event of an impending State of Local Emergency, whether declared or undeclared, the limits imposed by this section shall not apply, and the County Administrator may establish or increase petty cash funds in any amount deemed necessary under the circumstances.

305.04 OUTSIDE ATTORNEY SERVICES. The use of special counsel shall be limited to assistance to the County on matters requiring special expertise or the inability to undertake, or to continue, the representation in a case because of a shortage of resources. Special counsel shall not be used to provide general legal advice that the County Attorney's staff could otherwise provide, within the normal parameters of work reasonably expected of County employees. A competitive

selection process shall be utilized by the County Attorney's Office to select and hire special counsel, provided, however, that such procedure need not be utilized when the County Attorney determines that an emergency situation exists or that required special counsel is sole-source. Special counsel contracts must include a not-to-exceed dollar provision, exclusive of costs, and must be approved by the Board of County Commissioners if the not-to-exceed amount is greater than $50,000.

305.05 OUTSIDE COUNSEL CONFLICT OF INTEREST. Outside counsel for Palm Beach County who wish to represent clients whose interests are adverse to Palm Beach County may obtain the consent of the County if the lawyer's responsibility or relationship to the County will not be affected. The County Administrator and the County Attorney are authorized to consent to such representation on behalf of Palm Beach County. If the County Administrator and the County Attorney do not agree that consent should be given in a particular situation, then the matter may be brought to the Board of County Commissioners for its consideration and determination.

305.06 REFRESHMENTS AND AWARDS. Expenditures for refreshments, meals, and awards for volunteers, employees, and guests for meetings, training, orientation, or special events shall be in accordance with Ordinance 86-19, as amended, and PPM #CW-F-019.

305.07 PAYMENTS TO FINANCIALLY-ASSISTED AGENCIES. Non-profit agencies seeking County assistance (financially assisted agencies) must be chartered or registered with the Florida Department of State, have been incorporated for at least one agency fiscal year and have provided services for at least six months. County assistance shall not exceed 25% of the agency's total operating budget, unless otherwise approved by the Board of County Commissioners. If approved for funding, a formal agreement shall be executed, and payment will be made by reimbursement of documented expenses. The County Administrator shall establish additional procedures to clearly describe the application, prioritization, approval, contracting, payment, audit, and monitoring requirements.

305.08 SETTLEMENT OF CLAIMS AGAINST THE COUNTY. The County Administrator shall establish policies and procedures for settling and paying claims by or against the County. The County Administrator or designee, with the concurrence of the County Attorney's Office, may authorize the settlement of claims in an amount of $50,000 or less, without approval of the Board of County Commissioners.

305.08.1 SETTLEMENT OF EMINENT DOMAIN CASES. The County Administrator shall establish policies and procedures for settling and paying eminent domain cases, including condemnation cases, by and against the County. The County Administrator or designee, with the concurrence of the County Attorney's Office, may authorize settlement of these claims in an amount of $250,000 or less without approval of the Board of County Commissioners. For properties that exceed $50,000 in price, the County Administrator or designee is authorized to pay up to 25% above the appraised value of the property, but not to exceed a total amount of $250,000 inclusive of all aspects of damages, including business damages.

305.09 TRAVEL AND MILEAGE. All travel and mileage shall conform to the requirements of Section 112.061, Florida Statutes. The County Administrator shall promulgate additional policies and procedures to control travel costs and to provide for travel advances and reimbursement, required approvals, and documentation requirements.

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305.10 INTERVIEW EXPENSES. Upon approval of the County Administrator, applicants for executive, administrative and professional positions may be reimbursed for travel expenses for interviews. Costs will be reimbursed in accordance with existing travel policies.

305.11 MOVING EXPENSES. Upon approval of the County Administrator, new employees selected for positions with salary ranges equal to Pay Grade 46 or higher may be reimbursed up to 75% of their moving expenses, not to exceed $5,000. Payment approval by the Board of County Commissioners is not required. Employees receiving reimbursement for moving expenses who, for any reason other than layoff, terminate within one year of employment must reimburse the full amount of the moving expenses paid by the County.

305.12 AUTO ALLOWANCE. It is the policy of the Board of County Commissioners to provide a salary supplement in lieu of a 24-hour vehicle assignment to full-time employees eligible for this benefit. A monthly auto allowance not to exceed $550 may be paid to each County Commissioner, County Commissioner Administrative Assistants, and contractual employees of the Board if included in their employment agreements. The County Administrator is authorized to designate eligible employees to be granted a monthly auto allowance in an amount not to exceed $550. Other County employees currently receiving a monthly auto allowance under the provisions of PPM #CW-F-008 may continue to receive their current allowance until vacating their positions. Subsequent employees in those positions (excluding County Commissioners and their staff) and any employee in an "acting" capacity will not be eligible to receive the auto allowance. Persons receiving the auto allowance and Department Directors and positions above Department Directors are not eligible for mileage reimbursement except for travel in the performance of official duties to locations outside of Palm Beach County. Reimbursement for out- of-county travel shall be credited for the entire mileage of that trip in accordance with Section 112.061, Florida Statutes. Persons receiving the auto allowance and the aforementioned senior management personnel may also be reimbursed for the reasonable cost of a rental vehicle for official duty travel to a location outside of Palm Beach County, after showing that such rental vehicle expense is less than the cost of air travel to the same location.

305.13 CONTINUING PROFESSIONAL DEVELOPMENT. The Board of County Commissioners encourages employees to seek and maintain professional certifications relative to their employment. Within budgetary constraints, the County may pay the cost of license renewals, seminars, courses, and other activities, which provide credit toward maintaining such certifications. Courses with subject matter not directly related to the employee's County duties may be paid by the County provided that certification credit is earned.

305.14 OVERNIGHT AND SUBPOOL VEHICLES. The County Administrator shall establish criteria for the assignment of overnight and subpool vehicles and develop procedures for monitoring their usage.

305.15 SEVERANCE PAY. Severance pay included in contract or employment agreements may be provided in accordance with Section 215.425(4) (a), Florida Statutes. Severance pay may also be provided as part of a settlement of an employment dispute in accordance with Section 215.425(4)(b), Florida Statutes.

305.16 DIRECT PAYMENTS BY FINANCE. The County Administrator shall establish policies and procedures authorizing the Finance Department to make payments for goods and services exempt from the Procurement Ordinance.

306.00 REVENUE.

306.01 SAFEGUARDING AND DEPOSIT. It is the responsibility of each department or office, which handles County funds to properly safeguard the funds and insure timely deposit.

306.02 BILLINGS FOR COUNTY SERVICES. The County Administrator shall establish written policies and procedures for determining the amount to be charged for County services provided to other departments, other governmental agencies, or other entities. Such procedures shall require that the services be billed and that the resulting receivables are properly recorded in the County's official accounting records. The department initiating the billing shall take follow-up action to insure that the revenue represented by the billing is collected.

306.03 WARRANTY CLAIMS. The County Administrator shall establish procedures to insure that the County receives the benefit of all warranties or other guarantees provided by vendors or contractors.

306.04 DONATIONS. The County Administrator or designee is hereby authorized to accept donations on behalf of the County. For donations restricted to a particular purpose, appropriate accounts or other procedures shall be established in order to demonstrate compliance with the restrictions.

306.05 REVENUE-PRODUCING CONTRACTS AND ORDINANCES. The County Administrator shall establish policies and procedures for the development and administration of contracts or ordinances, which provide revenue to the County.

306.06 CLAIMS FOR DAMAGE TO COUNTY PROPERTY. The County Administrator, with the concurrence of the County Attorney's Office, shall establish policies and procedures for settling claims for damage to County property. Procedures shall include provisions for recording any receivables on the County's accounting system.

306.07 WRITE-OFF OF ACCOUNTS RECEIVABLES. Appropriate accounting entries may be made to record a provision for bad debt expense and an allowance for doubtful accounts, associated with accounts receivable which are determined to be uncollectible. However, the receivables shall not be removed from the County's records until efforts to collect have been exhausted and approval is obtained from the Board of County Commissioners. The County Administrator shall promulgate procedures to establish criteria for an annual write-off and to provide for aging and follow-up, including the use of collection agencies.

307.00 CONTRACTS.

307.01 CONTRACT POLICIES AND PROCEDURES. The County Administrator shall establish policies and procedures for the development, review, and

administration of contracts. Such policies and procedures shall fix accountability for insuring compliance with contract terms.

307.02 CONTRACT EXECUTION. Unless delegated by separate Board policies, resolutions, or ordinances, County staff has no authority to execute contracts on behalf of the County or otherwise obligate the County in any manner.

307.03 BUDGET SUFFICIENCY. For construction contracts, sufficient appropriations must be available at the time of execution to encumber the entire contract amount. For professional and non-professional service contracts, leases, and other similar contracts with extended terms, sufficient appropriations for the current fiscal year must be available at the time of execution and subsequent annual appropriations must be available for continuation or renewal beyond the year of execution. Contracts providing for automatic renewal at the end of the initial term and multi-year service contracts must include a clause stating that the renewal or continuation is subject to available funding at the time of renewal.

307.04 CONSTRUCTION, ENGINEERING AND ARCHITECTURAL CONTRACT CHANGE ORDERS. The approval of routine change orders with a cumulative value of less than $300,000 is hereby delegated to the County Administrator. This authority may be further delegated within limits specified in writing by the County Administrator to a designated committee or department heads. All such approved change orders must be reported monthly to the Board of County Commissioners.

307.05 PROCUREMENT DIRECTOR EXPENDITURE AND CONTRACT CHANGE AUTHORITY. The Director of Procurement may authorize decreases or increases to the authorized expenditure amount of a contract within the limits established in the Procurement Ordinance. The Director of Procurement is also authorized to make changes to the contract if considered minor or non-material in nature.

308.00 COUNTY ASSETS.

308.01 ACCOUNTING AND SURPLUSING. The County Administrator shall establish procedures for tagging and accounting for fixed assets in accordance with State law and the Rules of the Auditor General. The County Administrator shall also establish a Surplus Asset Program to dispose of obsolete, non-functional, unusable, or scrap assets. In accordance with State law, no fixed assets shall be removed from the County's records unless approved by the Board of County Commissioners.

308.02 PROPERTY INSURANCE. The County Administrator shall establish an insurance program to protect the County's assets in case of physical loss. Property insurance other than that provided through self-insurance funding shall be procured through competitive bidding.

308.03 THEFT POLICY. Thefts of County property shall be reported to the local law enforcement agency, the County Administrator or designee, and the Office of the Inspector General. Members of the Board of County Commissioners shall also be informed if the theft loss is greater than $500 in the case of cash and $2,500 for other property.

Disclaimer: Any code provision, or portions thereof, in conflict with Emergency Ordinance 2025-014 is suspended until further notice.

308.04 INVENTORY OF PARTS AND SUPPLIES. Departments with inventories of materials and supplies having an average total value of $10,000 or more shall establish appropriate inventory records and conduct a physical inventory at least annually.

309.00 GRANTS. Grant applications require approval of the Board of County Commissioners in instances where the signature of the Mayor is required on the application or if the application financially binds the County upon grant approval. In the event of an emergency, grant applications or related award agreements requiring Board approval may be signed by the Mayor and submitted by the County Administrator, or designee, prior to Board approval provided, however, that the Board of County Commissioners shall ratify such application or related award within sixty (60) days of application submission. In the event of the absence or unavailability of the Mayor, the Vice-Mayor may sign the grant application or related award agreement. In the event of the absence or unavailability of the Mayor and Vice-Mayor, any Commissioner may sign the grant application or related award agreement when time is of the essence. The Mayor, Vice-Mayor or delegated Commissioners may provide electronic signatures for grant submittal when permitted by the Grantor. Grant awards (contracts) may be approved and executed by the County Administrator or designee provided that the amount is less than $300,000, approval by the Board is not required by the grantor, and the contract does not require a local match. In the event the Board of County Commissioners determines that special circumstances exist or it is more efficient to delegate additional authority to the County Administrator for the application and execution of certain types of grants, the Board may provide such authority through the normal agenda item approval process. The County Administrator shall establish policies and procedures relating to grant applications and related award agreements, accounting, indirect costs, Single Audit requirements, and Rules of the Auditor General. The Board of County Commissioners must approve the payback of grant funds to the grantor upon a finding of ineligible or unallowable expenses, or in the event there are unexpended grant funds that must be returned pursuant to the terms of the grant agreement, and the amount being returned exceeds $25,000. Any unused local match funds shall be returned to the fund from which they originated. A copy of all grant audits and monitoring reports shall be provided to the Office of Financial Management & Budget (OFMB) and the Internal Auditor's Office.

310.00 INTERNAL AUDITS. The functions and responsibilities of the Internal Auditor shall be governed by all applicable laws, including, but not limited to, the Palm Beach County Internal Auditor Ordinance (Palm Beach County Code Section~~,~~ 2-461, et seq.), as may be amended. Corrective action to internal audits is the responsibility of the audited agency. The Internal Auditor shall conduct appropriate follow-up reviews or re-audits to insure that corrective action has been taken.

311.00 FINANCIAL REPORTING.

311.01 CAPITAL PROJECTS REPORT. The County Administrator shall provide a capital projects status report at least annually to the members of the Board of County Commissioners. This report shall summarize financial and performance data for capital projects and shall include detailed information on the status of all projects estimated to cost $500,000 or more.

311.02 MANAGEMENT LETTER. The County Administrator shall provide a report on the status of corrective action to the external auditors' Management Letter to the members of the Internal Audit Committee and to the members of the Board of County Commissioners no later

than six months after receipt of the Management Letter.

311.03 FIDUCIARY FUNDS. The establishment of any fiduciary fund requires the approval of the Board of County Commissioners by resolution or ordinance, which shall clearly describe the receipts to be deposited and their authorized uses. The County Administrator shall provide financial information for each fiduciary fund to the members of the Board at least annually, if applicable.

311.04 YEAR-END. Departments and offices under the control of the Board of County Commissioners shall respond to year-end information requests from the Finance Department within the time frames established by the Finance Department in order to close the accounting records in an orderly and timely manner.

312.00 REFUNDING OF LONG-TERM DEBT. Under certain circumstances, refunding bonds may be issued in order to: 1) achieve interest rate savings, 2) remove or change burdensome bond covenants or 3) restructure the stream of debt service payments. Except as provided below, the County will not consider refunding long-term debt unless the net present value savings on debt service cost on the proposed new bonds is at least 5%. In addition, the maximum term of the new bonds will not exceed the remaining life of the bonds to be refunded. The following are circumstances where a lower net present value savings (i.e. less than 5%) may be justified:

1. The refunding is being done for reasons other than economic savings (e.g. unnecessarily restrictive bond covenants).
2. Interest rates are at historically low levels and future opportunities to achieve more savings are not likely to occur.

313.00 FORMS. In order to insure consistency, prevent duplication, and strengthen controls, any forms designed for interdepartmental use or for use outside County government must be reviewed and approved by the County Administrator or designee.

314.00 INTERNAL SERVICE AND ENTERPRISE FUNDS. The County Administrator is hereby authorized to establish internal service funds or enterprise funds without further approval of the Board of County Commissioners. The transfer of any initial cash or other capital from other funds to the newly established fund must be approved by the Board of County Commissioners and will be treated as a loan to the new fund unless otherwise approved by the Board.

315.00 TOURIST DEVELOPMENT. Tourist Development activities and expenditures shall be in accordance with all County policies and procedures except where they may conflict with Section 125.0104, Florida Statutes, in which case the Statute shall apply. The County Administrator shall establish procedures regulating and limiting entertainment expenses to an appropriate amount.

316.00 LAW ENFORCEMENT TRUST FUND. All transaction activity within the County's Law Enforcement Trust Fund (LETF) shall comply with the requirements of Sections 895.09 and 932.704, Florida Statutes. Expenditures from the fund must be appropriated to the Sheriff by the Board of County Commissioners. LETF expenditures, which have been appropriated and drawn but not incurred, must be returned to the Board as year-end surplus in accordance with Chapter

Disclaimer: Any code provision, or portions thereof, in conflict with Emergency Ordinance 2025-014 is suspended until further notice.

30, Florida Statutes. Re- appropriation must be requested in the new year for lapsed or unexpended appropriations.

400.00 GENERAL POLICIES AND REGULATIONS.

401.00 PRIVATE ACTIVITY BONDS. The Department of Housing and Economic Development shall be responsible for coordinating applications for Industrial Development and other Private Activity Bonds, in conjunction with the County Attorney's Office.

402.00 SMALL BUSINESS DEVELOPMENT (SBD). The Board of County Commissioners is committed to ensuring full and equitable participation by small business enterprises (SBEs) in the provision of goods and services to the County. The objective is to increase the use of SBEs to a level comparable to the availability of SBEs which are capable of providing goods and services to the County. The County shall take all necessary, reasonable, and legal action to prevent discrimination, to ensure that all businesses, including SBEs, are afforded the maximum opportunity to participate in the County's competitive procurement process and to establish a record-keeping procedure whereby the County can monitor the participation of SBEs in its competitive procurement process. The County Administrator shall ensure that all employees involved in the procurement process are familiar with the requirements of the SBD Ordinance, and shall issue any additional procedures which may be necessary to ensure compliance with the program objectives and requirements.

403.00 TECHNOLOGY SECURITY. The County Administrator shall establish policies for the identification and mitigation of risks to the County's shared information resources and data. Per PPM CE-O-059, the goal is to minimize opportunities where information resources will be destroyed, lost, improperly accessed, incorrectly modified, or not readily available for their intended purposes.

404.00 ADDITIONAL AUTHORITY OF THE COUNTY ADMINISTRATOR. The County Administrator, or designee, is hereby authorized to sign right-of-way permit applications, to apply for and consent to all development approvals for County projects, to execute utility relocation agreements for utilities in the County right-of-way, to designate speed limits on County roads and to install traffic lights in accordance with Florida Department of Transportation (FDOT) standards and Florida Statutes, to accept right-of-way warranty deeds and to authorize payment when consideration for such deeds is at or below appraised value, and to execute release of surety upon completion of the project and the expiration of the one-year warranty period.

405.00 RECORDS MANAGEMENT. The County Administrator shall establish a Records Management program to insure that the filing, storage, and destruction of public records is in compliance with State statutes. Departments having confidential records exempt from public disclosure shall establish written procedures to insure that required confidentiality is maintained.

406.00 ADJUSTMENT OF SALARY RANGES. The County Administrator may approve adjustments to the salary ranges of existing personnel classifications based on a review of the personnel market and similar positions in the private and public sector. The County Administrator may also approve adjustments to salary ranges based on cost of living or other across-the-board

increases.

407.00 LAYOFFS. The County Administrator shall establish policies and procedures to provide for employee layoffs in the event that positions are eliminated and employees cannot be placed in other available positions.

408.00 NEW OR TRANSFERRED POSITIONS. The County Administrator may fill any new positions authorized in the budget process and may transfer positions between departments. Any new positions, which exceed the total personnel complement as authorized in the approved budget, must be approved by the Board of County Commissioners.

409.00 SOUND WALLS AND EARTHEN BERMS. Where no additional right-of-way is necessary to accomplish thoroughfare improvements, including multi-laning, the County shall not make any expenditures related to construction of any berm, sound wall, landscaping, retaining wall, gravity wall, fence or wall material, or for any other barrier, within or outside of the County right-of-way limits. Where additional right-of-way must be acquired to accommodate thoroughfare improvements, including multi-laning, consideration shall be given for installation of landscaping, construction of retaining walls, gravity walls, or fence and wall materials, and/or modification of existing improvements on private property, any of which may mitigate the need for the County to acquire private property. In no event shall the County make any expenditure for design or installation of any sound wall or sound barrier of any kind. Nothing herein is intended to preclude or conflict with the appropriate application of highway design standards or temporary construction easements

410.00 DISPLAY OF FLAGS. In all County-owned buildings and on all County-owned property, as deemed appropriate by the County Administrator, the United States flag and the State of Florida flag shall be prominently displayed on such property and in such buildings upon a suitable flagstaff so that such flags are visible to all members of the public utilizing such facilities and such property. Flags shall be placed in such manner and such locations and at such times as are in accordance with federal and state laws governing these flags. Where such flags are determined by the County Administrator to be appropriately attached as fixtures to such building and property, such shall be done so that they may be permanently displayed for all members of the public to honor in the patriotic tradition that these flags have served this nation and this state so well throughout our history. Any other flags to be flown on County-owned property shall be approved by the County Administrator.

411.00 COMMISSION REPRESENTATION ON BOARDS. If there is a formal Board directive or position on a specific issue, each Commissioner appointee, serving as a representative of the Board of County Commissioners on a board or commission, should represent the Board's position. Absent a formal Board directive or position, or when Commissioners are not serving as an appointed representative of the Board of County Commissioners, Commissioners are free to represent their positions as they deem appropriate.

500.00 RULES OF PROCEDURE. The County's Rules of Procedure are hereby included in this Administrative Code by reference. Revisions to the County's Rules of Procedure shall be in the form of an amendment to the Administrative Code and approved in accordance with Section 103.00 herein.

600.00 MERIT RULES. The County's Merit System Rules are hereby included in this

Administrative Code by reference.

700.00 AFFIRMATIVE ACTION PLAN. The County's Affirmative Action Plan is hereby included in this Administrative Code by reference. Revisions to the County's Affirmative Action Plan shall be in the form of an amendment to the Administrative Code and approved in accordance with Section 103.00 herein.

HISTORY
Date Unknown – Original Code Adoption (Researching)
April 25, 1989 – Rescinded and Replaced (R89-787)
December 6, 1994 – Rescinded and Replaced (R94-1758)
December 18, 2012 – Amended to add new Rules of Procedure (R2012-1938)
January 15, 2013 – Amended to revise Rules of Procedure (R2013-0109)
March 10, 2015 – Codified and Reposted (footnoted reference)
March 1, 2016 – Amended to Revise Rules of Procedure (BCC approved motion with no agenda item)
June 20, 2017 – Amended to add Office of Resilience (R2017-0834)
September 12, 2017 – Amended to Change Name of Department of Economic Sustainability (R2017-1147)
March 13, 2018 – Amended to revise Rules of Procedure (R2018-0218)
June 8, 2021 – Amended to update various sections, add the Office of Diversity, Equity and Inclusion, and change name of Department of Housing and Economic Sustainability (R2021-0764)
June 3, 2025 – Delete the Office of Diversity, Equity, and Inclusion (R2025-0749)
February 3, 2026 – Amended to update for changes to Procurement Ordinance, Small Business Ordinance, various organizational changes, and grants language.
March 10, 2026 – Amended to add the offices of Cost Compliance and Control and Emergency Management