

**TO: ALL COUNTY PERSONNEL**  
**FROM: VERDENIA C. BAKER**  
**COUNTY ADMINISTRATOR**  
**PREPARED BY: OFFICE OF FINANCIAL MANAGEMENT AND BUDGET (OFMB)**  
**SUBJECT: ANNUAL BUDGET DEVELOPMENT PROCESS**  
**PPM #: CW-F-004**

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**ISSUE DATE**  
**July 20, 2018**

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**EFFECTIVE DATE**  
**July 20, 2018**  
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**PURPOSE:**

To establish responsibility for and specify the process to be followed by the County in the development and establishment of the annual budget.

**UPDATES:**

Future updates to this PPM are the responsibility of the Director of OFMB.

**AUTHORITY:**

- Palm Beach County Administrative Code 304.00, as may be amended
- Florida Statutes Chapters 129 and 200, as may be amended

**BACKGROUND:**

The County budget fiscal year runs from October 1 to September 30. Annually, the County must adopt millage rates and a budget in compliance with Florida Statutes. Florida Statutes provide specific timelines for budget workshops and public hearings.

**POLICY:**

Annually, the County shall hold the following budget meetings.

- Budget Retreat – this meeting shall take place in the first quarter of each fiscal year to provide County Administration with guidance on the Board’s priorities for the upcoming fiscal year.
- First Budget Workshop – at this meeting in June of each year, the County Administrator shall provide the Board with the initial recommended budget for the upcoming fiscal year.
- Second Budget Workshop – at this meeting in July of each year, the Board shall set the millage rates for the upcoming year. While changes can be made, the rates set at this

meeting shall be the maximum that would be adopted.

- Two public hearings in compliance with Florida Statutes are typically held in September of each year to discuss and adopt the millage rates and budget for the upcoming fiscal year.

All meetings will be established to avoid conflicts with the Florida Association of Counties (FAC) & National Association of Counties (NACo) annual conferences, holidays, and to meet statutory requirements.

The exact dates for the above meetings will be established annually.



**VERDENIA C. BAKER**  
**COUNTY ADMINISTRATOR**

**Supersession History:**

**CW-F-004 effective 7/1/1988**

**CW-F-004 rescinded 4/1/1998**

**CW-F-004 re-written and effective 7/20/2018**