

ANNUAL OPERATING BUDGET PREPARATION

SUMMARY

This procedure describes, in general, the annual County budget preparation cycle.

PROCEDURE

1. Review the Budget Development Manuals pertaining to the fiscal period for which a budget is being developed and which is available at www.miamidade.gov/budget.
2. If needed, attend training on the Automated Budget Development System (ABDS), Capital Improvement Information System (CIIS), and the Resourcing for Results Online (RFRO) System.
3. Gather and review with supervisor, department budget manager, or director (as applicable) specific internal procedures which are intended to meet OMB budget guidelines.
4. Prepare the annual budget for work unit using ABDS, RFRO and other forms prescribed by the OMB manual as adapted to departmental requirements.
5. Submit proposed budget to supervisor, department budget manager, or director, as applicable, for compilation with other departmental work units and ultimate submissions to OMB via ABDS, CIIS, and RFRO.

Typical Budget Cycle Milestones

<u>Period</u>	<u>Activities</u>
October-February	Department Business Plans prepared for upcoming budget process
October – November	Budget Submission Manual reviewed and updated by OMB; Internal Services Department, Information Technology Department, and other departmental budgets under review to estimate rates and charges
November	Budget Submission Manual distributed to departments
November - January	Departments prepare budgetary submissions
December – January	ABDS, CIIS, and RFRO training occurs
February - March	Departmental Budget Development meetings with OMB conducted
April - May	Review of budget issues with County Mayor
Before July 15	Proposed Budget submitted
September	Two public budget hearings are held (new budget adopted at close of second hearing)
September	Preliminary computer loading of budget in ABDS B-Prep module
Late September	Final budget loading process
October 1	New budget in effect
October	Departmental Business Plans updated for adopted budget
October/January	Year-end financial close out, budget follow-up and planning; fiscal indices/economic and demographic projections are prepared
November/December	Final Business Plan and Adopted Budget released

CONTACT(S):

Department/Division

Office of Management and Budget