

Budget Development Calendar

Florida law requires the municipality to **publish a clear, forward-looking budget calendar** outlining the key steps and timeframes of its annual budget process—from department submissions through public hearings and final adoption.

The dates below are provided as a recommended timeline to help municipalities meet these requirements, ensure transparency, and maintain an organized and predictable budget development process.

- ✓ **January 30** (on or before) – Required posting of budget calendar.¹
- ✓ **March/April** – Budget office sends operating and capital budget request forms.
- ✓ **April/May** – Budget request submissions are sent to city manager, budget director, or finance director.
- ✓ **April/May** – Departmental and/or capital budget review with city manager and executive team.
- ✓ **May/June** – Preliminary budget review with local governing body.
- ✓ **May/June** – Conduct the Budget Reduction Exercise Workshop with local governing body open to the public.
- ✓ **June/July/August** – Insert any workshops and proposed budget meetings open to the public.
- ✓ **July 1st** – Property Appraiser provides a certificate of property value.
- ✓ **July** – Local governing body adopts their tentative millage rate and is presented with a draft budget summary.
- ✓ **July/August** – Insert any additional workshops and proposed budget meetings open to the public.
- ✓ **August** – Inform property owners of public workshops on budget as applicable
- ✓ **August** – <insert any public workshops/meetings> with the local governing body.
- ✓ **August** – Property Appraiser mails proposed property tax (TRIM).
- ✓ **September** – First public hearing on tentative budget.
- ✓ **September** – Final public hearing on proposed budget.
- ✓ **October 1** – Start of the Fiscal Year.

¹ S. 166.241(12)(b), F.S. The budget development calendar must be posted on the municipality's official website, or the county's official website as applicable, on or before January 30 each year.