

CITY OF GULF BREEZE
FISCAL YEAR 2027 BUDGET CALENDAR

NOTE: ADDITIONAL WORKSHOPS MAY BE SCHEDULED BY THE CITY COUNCIL

DATE	RESPONSIBILITY	ACTION
By June 1st	SRC Property Appraiser Finance Director	SRC Property Appraiser to deliver preliminary estimate of taxable value to the City The preliminary taxable value estimates will be entered into the General Revenue Fund Projections and updated after the final figures are released on July 1st.
Week of June 1st	Finance Director	Email to Department Directors providing due dates for all budget justification worksheets, objectives, personnel, and expenditures.
Week of June 1st	Department Heads	Meet with the Finance Director & City Manager to discuss the Fiscal Year 2026 personnel changes, any compression issues, and expenditures.
Fri, June 12th	Department Heads Finance Director	The department budget narratives for fiscal year 2027 are due to the City Manager. Ensure budget narratives align with City needs and Council priorities, and that benchmarks are achievable during Fiscal Year 2027.
Mon, June 15th		Revenue and Expenditure Projections due in BS&A Personnel Add/Changes Due to HR/Finance
Mon, June 15th	Finance Director	Delivery of the Fiscal Year 2027 revenue and expenditure projections (including capital) to the City Manager.
Mon, June 22nd	Finance Procurement City Manager Public Works	Review the Capital Improvement Plan and list all scheduled CIP items.
Fri, June 26th	City Clerk	Consider the Comprehensive Fee Schedule for comparative adjustments. (City Clerk – Fee Schedule)
July 1st	Santa Rosa County Property Appraiser	Certifies the taxable value on Certification of Taxable Value (Form DR-420) and delivers it to the City. PA will also certify the Tax Increment Adjustment Worksheet (Form DR-420TIF)
Week of July 6th	City Manager Finance Department	City Manager review of preliminary General Fund draft budget document.

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Prior to the First Budget Workshop	City Manager Finance Director	One-on-one meetings with members of the City Council to discuss the draft Budget.
Mon, July 20th 2:30 pm before the 5:30 pm Council meeting By July 30 th	City Council City Manager Finance Director City Clerk Dept. Directors Director & Asst. Director of Public Works Procurement	1st Budget Workshop: General Fund And Enterprise Funds 10-Year Capital Improvement Plan & Schedule of Authorized Positions; General Fund: Parks and Recreation, Police, Red-Light Camera, Fire, Community Services, Administration and Finance, Stormwater, Streets & Natural Resources Enterprise Funds: Water and Sewer, Natural Gas, Solid Waste Notes: The General Fund workshop will begin at 2:30 p.m. as scheduled. The Enterprise Fund workshop will immediately follow. The Council meeting agenda will primarily serve as a workshop focused on the Enterprise Funds. <i>Approve a proposed millage rate per F.S. 200.065 4(b)</i>
Mon, Aug 3rd <i>Last day for taxing authorities to certify DR-420, Form DR-420MMP, & any additional forms to the property appraiser</i>	City Manager Finance Director City Clerk	Form DR-420, Form DR-420 MM-P due to the Revenue Collector. [w/in 35 days of certification of value] & Deadline to advise Property Appraiser of rollback rate, proposed millage rate, and time, date, and place of the first required public hearing.
Mon, Aug 3rd 3:00 pm 3:30 pm before the 5:30 pm Council meeting	City Council City Manager City Clerk CRA Manager CTA Ex. Director	2nd Budget Workshop: Tourism Development, CRA, CTA & GBFS 3:30 – 4:30 – TDT and CRA Funds. 4:30 – 5:30 - Joint meeting of the CTA Board and City Council Capital Trust Authority / Agency & GBFS Budget
No later than 55 days after the Cert value	Property Appraiser	Truth-In-Millage notifications are sent to all property owners. [Not later than 55 days after certification of value]
Utility Rate Adjustments	UB Manager Dir. Public Works	Sample Utility Bill Message <i>The City Council will consider utility rate adjustments for ____, ____, ____, and _____. The meeting will be held at Gulf Breeze City Hall on Monday, September 21st, at 5:30 PM. For more information, please call 850-934-5100.</i> <i>F.S. 180.136 MUNICIPAL PUBLIC WORKS -Water or sewer utilities; notice. — Before a local government water or sewer utility increases any rate, charge, or fee for water or sewer utility service, the utility shall provide notice of the proposed increase to each customer of the utility through the utility's billing process. The notice shall state the date, time, and place of the meeting of the governing board of the local government at which such increase will be considered. The notice required in this section is in addition to any notice and public meeting requirements for the adoption of an ordinance as provided by general law.</i>

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Mon, Sep 2nd (Aug 29th due to holiday)	Finance Dept. City Clerk	Pursuant to F.S. 166.241(3), the tentative budget must be posted on the municipality's official website at least two days before the budget hearing, held pursuant to s.200.065 or other law, to consider such budget. (Budget Summary Ad)
Wed, Sep 9th Regular Meeting on Wednesday due to the Labor Day Holiday. Adopt the tentative budget and TRIM.	City Council City Manager Finance Director City Clerk Dept. Directors	Budget Public Hearing #1 Truth-In-Millage Resolution: One Resolution setting the Proposed Millage Rate, setting the date, time, and place of the Public Hearings to consider the proposed millage rate and tentative budget, and the Solid Waste Assessment Rate. First Public Hearing: Resolutions 1) Tentative Millage Rate, 2) Tentative City Budget, Hearing dates with July 1 Certification – No sooner than Sept 3 and no later than Sept 18 (within 65 to 80 days of certification of value)
Send Ad to GB News-after 9/9 tentative budget meeting. Send add by 9/14 to run: 9/17/26	City Clerk Finance Director	Truth-In-Millage Display Ad: Notice of Hearing and Budget Summary to adopt final millage and notice of second budget hearing. (w/in 15 days following the first hearing, advertise to adopt the final millage & budget. Second hearing not less than 2 days or more than 5 days after the notice of hearing display ad is published.)
Mon, Sep 21st Final TRIM and Budget certification at Regular City Council Meeting	City Council City Manager Finance Director City Clerk Dept. Directors	Budget Public Hearing #2 Pursuant to F.S., Second Public Hearing to adopt a final millage rate and budget Resolutions pursuant to F.S. 1) City's Final Millage Rate, 2) City's Final Budget (w/in 2-5 days after the advertisement appears in the paper)
Thu, Sep 24th	Finance Director City Clerk	Send Resolution adopting the final City Millage rate to the Santa Rosa County Property Appraiser, Tax Collector, and Department of Revenue within three days after the 9/21/26 final hearing.
Wed, Oct. 21st	Finance Director City Clerk	Final Forms DR420MM, DR-487, and DR-487V are due to the Department of Revenue, TRIM Compliance Section, w/in 30 days of the final hearing. Tax Roll certified to the Revenue Collector.
Upon receipt from the Property Appraiser (w/in 3 days of receipt)	Finance Director	Form DR-422 Certification of Final Taxable Value (original) sent to the Department of Revenue. (w/in 3 days after the taxing authority received Form DR-422)

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DATE	RESPONSIBILITY	ACTION
Wed, 21st	City Clerk	Pursuant to F.S. 166.241(3), the final adopted budget must be posted on the municipality's official website within 30 days of adoption. (<u>Budget Ad</u>) Municipalities s. 166.241(3) and (5), F.S.
Mon, Nov 16th (Thanksgiving Holiday on 11/26 & 11/27, the meeting to be held 47 days)	Finance Director City Clerk	Pursuant to F.S. 166.241(4), the Final Budget Amendment and/or Adjustment to FY2026 must be adopted w/in 60 days following the end of the fiscal year. Post Budget to City website w/in 5 days after adoption)
Tue, Nov 17th (Post to the website the day after adoption.)	City Clerk	

BUDGET WORKSHOP DATES:

- City Council Workshop #1 - July 20th - General Fund & Enterprise Funds**
The General Fund workshop will begin at 2:30 p.m. as scheduled. The Enterprise Fund workshop will immediately follow. The Council meeting agenda will primarily serve as a workshop focused on the Enterprise Funds.
- City Council Workshop #2 - August 3rd at ~~3:30~~ 3:00 p.m.**
3:00 – 4:30 – TDT and CRA Funds & budget discussions
4:30 – 5:30 - Joint meeting of the CTA Board and City Council Capital Trust Authority / Agency & GBFS Budget
- Gulf Breeze Regional Water – ~~July 13th at 5:30 p.m.~~ Held on June 8th at 5:30 pm.**
- TDAC Budget Workshop - August 4th at 3:00 p.m.**

BUDGET HEARING DATES:

- Wednesday, September 9th Set Tentative Millage Rate Tax Year 2026 & Set Tentative Budget FY27**
- Monday, September 21st Adopt Final Millage Rate Tax Year 2026 & Adopt Final Budget for FY27**