



LETTER TO THE COMMISSION

LTC No: 26-053

TO: Honorable Mayor and Members of the Fort Lauderdale City Commission
FROM: Rickelle Williams, City Manager *RW*
DATE: March 3, 2026
SUBJECT: Public Budget Hearing Dates for Fiscal Year 2027 Budget

The purpose of this Letter to the Commission (LTC) is to remind the City Commission that State law requires that two (2) public hearings be held to discuss and approve the millage rate and budget. These hearings occur annually every September.

Florida Statute 200.065(2)(e)2 requires that "hearing dates scheduled by the County Commission and School Board shall not be utilized by any other Taxing Authority within the County for its public hearings." The School Board and County Commission Public Hearing dates have been tentatively confirmed for September 8, 10 and 22, 2026. As such, the City must select public hearing dates that do not conflict with those dates.

The City utilizes the TRIM (Truth In Millage) Notice as the first-class notice for our Non-Ad Valorem assessments; therefore, the Broward County Property Appraiser's Office cannot guarantee the twenty (20)-day notice requirement for the Non-Ad Valorem assessments for hearings held before September 12, 2026. Final adopted information must be submitted to the Revenue Collector's Office by email no later than midnight on September 15, 2026.

Based on these requirements, staff recommends that the City hold the first Public Hearing for the Budget on **Thursday, September 3, 2026, at 5:01 pm** and the second (final) Public Hearing for the Budget on **Monday, September 14, 2026, at 5:01 pm** as shown on Attachment 1.

I plan to bring this topic forward as a discussion item at an upcoming City Commission Conference Meeting as a part of the City Manager's Report.

Please check these dates and times on your calendar. Should you have any questions or concerns please contact Laura Reece, Director of the Office of Management and Budget, at (954) 828-5894 or LReece@fortlauderdale.gov.

Attachment:

1. Recommended City of Fort Lauderdale Public Hearing Dates 2026

c: Shari McCartney, City Attorney
David R. Soloman, City Clerk
Patrick Reilly, City Auditor
City Manager's Office
Department Directors

September 2026

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		1 Outside of the State's Guidelines Scheduled City Commission Meeting Scheduled City Commission Meeting	2 Outside of the State's Guidelines	3 Recommended date for the City's First Public Hearing at 5:01PM	4	5
6 Outside of the State's Guidelines – No Sundays	7	8 School Board's Second Public Hearing	9	10 Broward County's First Public Hearing (to be confirmed)	11 Rosh Hashanah Begins at sundown	12 Rosh Hashanah Cannot hold Non-ad Valorem Public Hearing before this date
13 Outside of the State's Guidelines – No Sundays Rosh Hashanah Ends at nightfall	14 Recommended date for the City's Non-ad Valorem Assessment (Second) Public Hearing at 5:01PM	15 Scheduled City Commission Meeting Final Adopted Non-ad Valorem rates must be certified	16	17	18	19
20 Outside of the State's Guidelines – No Sundays Yom Kippur begins at sundown	21 Yom Kippur ends at nightfall	22 Broward County's Second Public Hearing	23	24	25	26
27	28	29	30 Outside of the State's Guidelines			

RULES

.Approval of the Final Budget within 15 Days

Florida Statute outlines that the Final Budget and Millage Rate must be adopted within 15 days of adopting the Tentative Budget.

.September 3 - 18

Florida Statutes require that a public hearing on the proposed millage rate and tentative budget be held within 80 days but not earlier than 65 days following the certification of the taxable values by the Broward County Property Appraiser.

Certification

Final adopted non-ad valorem rates are to be certified to the Tax Collector no later than September 15th.

.Black Out Dates for the County

Florida Statutes outline that hearing dates scheduled by the County Commission and School Board shall not be utilized by any other Taxing Authority within the County for its public hearings.

.Advertising Timelines

Florida Statute outlines that public hearings must be held two to five days after published advertisement.

.No Sundays

Florida Statute outlines that public hearings may not be held on Sundays.

TRIM Notices

Since the City utilizes the TRIM Notice as the first-class notice for our non-ad valorem assessment(s), our non-ad valorem hearing cannot be held prior to September 12th to meet the State's 20-day notice requirement.