



MARION COUNTY BOARD OF COUNTY COMMISSIONERS  
ANNUAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP)  
FISCAL YEAR 2026-27 CALENDAR



Prepared by: Gregory C. Harrell, Marion County Clerk of Court and Comptroller – Budget Department

January 2026

**Jan-7 COST ALLOCATION – Director (Applicable Department)** Complete and submit requested information regarding Cost Allocation for Fiscal Year 2026-27 to Clerk of Court and Comptroller, Budget Department.

**Jan-26, 28 and 30 ANNUAL BUDGET and CIP – Budget Department** Conduct budget request training sessions.

**Jan-29 STRATEGIC PLANNING – County Commission** Conduct session to identify budgetary priorities for Fiscal Year 2026-27.

**Jan-30 ANNUAL BUDGET and CIP – Budget Department** Enable online access for budget requests and entry to County Commission Departments.

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March 2026

**Mar-5 ANNUAL BUDGET – Directors of Departments** Complete Department budget requests for Fiscal Year 2026-27 to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

**Mar-5 CIP – Directors of Departments and Facilities** Complete and submit Capital Improvement Program requests in Munis to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

**Mar-26 ANNUAL BUDGET – Budget Department** Enable online access to budget requests of County Commission Departments to County Administrator for review and adjustment.

**Mar-26 CIP – Budget Department** Enable online access to Capital Improvement Program requests of County Commission Departments, Constitutional Officers, and Agency Directors to County Administration for review and adjustment.

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May 2026

**May-1 ANNUAL BUDGET – County Administrator, MSTUs and Agencies** Complete and submit budget requests for Fiscal Year 2026-27 to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M. [129.025, 129.03(3) Florida Statutes]

**May-1 CIP – County Administrator** Complete and submit Capital Improvement Program requests in Munis to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

**May-1 ANNUAL BUDGET – Sub Organization Boards (Medical Examiner, Silver Springs CRA, TDC, TPO, etc.)** Complete and submit Sub Organization Board's Proposed budget requests for Fiscal Year 2026-27 in Munis to Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

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June 2026

**Jun-1 ANNUAL BUDGET – Property Appraiser** Provide an estimate of 2026 total assessed values of nonexempt property for budget planning purposes. [200.065(8) Florida Statutes]

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**Jun-1 ANNUAL BUDGET – Clerk of Court, Tax Collector, Sheriff, and Supervisor of Elections** Submit proposed budgets for Fiscal Year 2026-27 to the Board of County Commissioners. [129.03(2) Florida Statutes];

**Property Appraiser** Submit proposed budget to the Department of Revenue and submit a copy to the Board of County Commissioners. [195.087(1)(a) Florida Statutes]

**Jun-14 ANNUAL BUDGET – Budget Department** Advertise public hearing at Rainbow Lakes Estates to consider tentative adoption of the budget of Rainbow Lakes Estates Municipal Service District. [NOT REQUIRED- Done as public service]

**Jun-16 ANNUAL BUDGET – Budget Department** Present the proposed countywide and dependent special districts budgets for Fiscal Year 2026-27 to the Board of County Commissioners. [129.025 129.03(3) Florida Statutes]

**Jun-16 CIP – Budget Department** Present the proposed Capital Improvement Program to the Board of County Commissioners.

**Jun-16 ANNUAL BUDGET – Budget Department** Present proposed budget of the Rainbow Lakes Estates Municipal Service District to the Board of County Commissioners. [Chapter 69-1298, Laws of Florida, Section 129.03(3) Florida Statutes, Resolution 79-RLE-1]

**Jun-18 ANNUAL BUDGET – County Commission** 10:00 A.M. at Rainbow Lakes Estates: Public hearing to consider tentative adoption of the budget of the Rainbow Lakes Estates Municipal Service District. [Section of Chapter 2001-293, Laws of Florida, Section 129.03(3) Florida Statutes, Marion County Code Chapter 19, Article V]

July 2026

**Jul-1 ANNUAL BUDGET – Property Appraiser** Submit 2026 certified taxable values to the Board of County Commissioners.

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**Jul-13-16 and 21 (As Board Directs) ANNUAL BUDGET and CIP – County Commission** Conduct work sessions to consider the proposed Fiscal Year 2026-27 budgets and the tentative Capital Improvement Program. [129.03(3)(a) Florida Statutes]

**Jul-14 ANNUAL BUDGET – Budget Department** Distribute forms for Re-Appropriation (Carry Forward) of Budgeted Funds.

**Jul-15 ANNUAL BUDGET – Department of Revenue (Division of Ad Valorem Tax)** Notify the Property Appraiser and the Board of County Commissioners of tentative budget amendments and changes to the proposed budget of the Property Appraiser. [195.087(1)(a) Florida Statutes]

**Jul-21 ANNUAL BUDGET – County Commission** Maximum Millage Rate scheduled to be set.



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**August 2026**

**Aug-4 ANNUAL BUDGET – County Commission** On or before August 4, conclude work sessions and notify the Property appraiser of:

1. The Proposed Millage rates for 2026;
2. The rolled back Millage rates for 2026;
3. The date, time, and place of the public hearings to consider the proposed millage rates and tentative budgets. [200.065(2)(b) Florida Statutes]  
(Maximum Millage Rate scheduled to be set on July 24, 2026)

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**Aug-4 ANNUAL BUDGET – County Administrator** Complete and submit Re-Appropriation (Carry Forward) of Budgeted Funds to Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

**Aug-15 ANNUAL BUDGET – County Commission** Prior to this date may submit additional information or testimony to the State of Florida, Department of Revenue, relative to the proposed budget of the Property Appraiser. [195.087(1)(a) Florida Statutes]

**Aug-18 ANNUAL BUDGET – County Commission** Consideration and approval of Re-appropriation (Carry Forward) of Budgeted Funds.

**Aug-20 ANNUAL BUDGET – Sub Organization Boards (Medical Examiner, Silver Springs CRA, TDC, TPO, etc.)** Notify Clerk of Court and Comptroller, Budget Department of Sub Organization Board's adjustments to the proposed budget request for Fiscal Year 2026-27 to be included in the Marion County Board of County Commissioner's tentative and final adopted budgets.

**Aug-24 ANNUAL BUDGET – Property Appraiser** Mail notices of proposed property taxes for 2026 to each taxpayer listed on the current year assessment roll. [200.065(2)(b) and 200.069 Florida Statutes]

**September 2026**

**Sep-6 ANNUAL BUDGET – Budget Department** Advertise public hearings to consider the tentative budgets and proposed millage rates for Fiscal Year 2026-27. [NOT REQUIRED- Done as a public service]

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**Sep-9 ANNUAL BUDGET – County Commission** 10:00 A.M: Public hearing to adopt annual resolutions and certify non-ad valorem assessment rolls for Stormwater, Solid Waste and Fire Rescue. [197.3632, 129.01 Florida Statutes]

**Sep-10 ANNUAL BUDGET – County Commission** Conduct public hearings to consider adoption of the tentative budgets and proposed millage rates for Fiscal Year 2026-27. All hearings must begin after 5:00 P.M. [129.03(3)(c), 200.065(2)(c),(e) Florida Statutes]

**Sep-15 CIP – County Commission** Adoption of the Capital Improvement Program.

**Sep-20 ANNUAL BUDGET – Budget Department** Advertise public hearings to consider final adoption of the budgets, increases in property taxes and operation expenditures (if applicable), and adoption of millage rates for Fiscal Year 2026-27. [129.03(3)(b), 200.065(2)(d), and 200.065(3),(a),(b),(h)-(l) Florida Statutes]

**Sep-24 ANNUAL BUDGET – County Commission** Conduct public hearing to consider final adoption of the budgets and millage rates for Fiscal Year 2026-27. All hearings must begin after 5:00 P.M. [129.03(3)(c), 200.065(2)(d),(e) Florida Statutes]

**Following final budget adoption ANNUAL BUDGET – County Commission** Notify the Sheriff, in writing, of the specific action taken on the proposed Fiscal Year 2026-27 budget appropriations of the Sheriff. [30.49(4) Florida Statutes]