



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS  
ANNUAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP)  
FISCAL YEAR 2025-26 CALENDAR**



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

**January 2025**

**Jan-8 COST ALLOCATION – Director (Applicable Department)** Complete and submit requested information regarding Cost Allocation for Fiscal Year 2025-26 to Clerk of Court and Comptroller, Budget Department.

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19	20	21	22	23	24	25
26	27	28	29	30	31	

**Jan-22 and 27 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 2025-26.

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

**March 2025**

**Mar-6 ANNUAL BUDGET – Directors of Departments** Complete Department budget requests for Fiscal Year 2025-26 to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

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23	24	25	26	27	28	29
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**Mar-6 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-27 ANNUAL BUDGET – Budget Department** Enable online access to budget requests of County Commission Departments to County Administrator for review and adjustment.

**Mar-27 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.

**May 2025**

**May-1 ANNUAL BUDGET – County Administrator, MSTUs and Agencies** Complete and submit budget requests for Fiscal Year 2025-26 to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M. [129.025, 129.03(3) Florida Statutes]

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**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 2025-26 in Munis to Clerk of Court and Comptroller, Budget Department by 9:00 A.M.



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**June 2025**

- |  | S  | M  | T  | W  | TH | F  | S  |
|--|----|----|----|----|----|----|----|
| <b>Jun-1 ANNUAL BUDGET – Property Appraiser</b> Provide an estimate of 2025 total assessed values of nonexempt property for budget planning purposes. [200.065(8) Florida Statutes]  | 1  | 2  | 3  | 4  | 5  | 6  | 7  |
|  | 8  | 9  | 10 | 11 | 12 | 13 | 14 |
|  | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| <b>Jun-1 ANNUAL BUDGET – Clerk of Court, Tax Collector, Sheriff, and Supervisor of Elections</b> Submit proposed budgets for Fiscal Year 2025-26 to the Board of County Commissioners. [129.03(2) Florida Statutes];<br><b>Property Appraiser</b> Submit proposed budget to the Department of Revenue and submit a copy to the Board of County Commissioners. [195.087(1)(a) Florida Statutes] | 22 | 23 | 24 | 25 | 26 | 27 | 28 |
|  | 29 | 30 |    |    |    |    |    |
| <b>Jun-15 ANNUAL BUDGET – Budget Department</b> 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]   |    |    |    |    |    |    |    |
| <b>Jun-17 ANNUAL BUDGET – Budget Department</b> Present the proposed countywide and dependent special districts budgets for Fiscal Year 2025-26 to the Board of County Commissioners. [129.025 129.03(3) Florida Statutes]   |    |    |    |    |    |    |    |
| <b>Jun-17 CIP – Budget Department</b> Present the proposed Capital Improvement Program to the Board of County Commissioners.   |    |    |    |    |    |    |    |
| <b>Jun-17 ANNUAL BUDGET – Budget Department</b> 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]  |    |    |    |    |    |    |    |
| <b>Jun-19 ANNUAL BUDGET – County Commission</b> 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 2025**

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|--|----|----|----|----|----|----|----|
| <b>Jul-1 ANNUAL BUDGET – Property Appraiser</b> Submit 2025 certified taxable values to the Board of County Commissioners.   |    |    | 1  | 2  | 3  | 4  | 5  |
|  | 6  | 7  | 8  | 9  | 10 | 11 | 12 |
| <b>Jul-14 ANNUAL BUDGET – Budget Department</b> Distribute forms for Re-Appropriation (Carry Forward) of Budgeted Funds.   | 13 | 14 | 15 | 16 | 17 | 18 | 19 |
|  | 20 | 21 | 22 | 23 | 24 | 25 | 26 |
|  | 27 | 28 | 29 | 30 | 31 |    |    |
| <b>Jul-15 ANNUAL BUDGET – Department of Revenue (Division of Ad Valorem Tax)</b> 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] |    |    |    |    |    |    |    |
| <b>Jul-16-17 and 22-24 (As Board Directs) ANNUAL BUDGET and CIP – County Commission</b> Conduct work sessions to consider the proposed Fiscal Year 2025-26 budgets and the tentative Capital Improvement Program. [129.03(3)(a) Florida Statutes]                                  |    |    |    |    |    |    |    |
| <b>Jul-24 ANNUAL BUDGET – County Commission</b> Maximum Millage Rate scheduled to be set.  |    |    |    |    |    |    |    |



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**August 2025**

**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 2025;
2. The rolled back Millage rates for 2025;
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, 2025)

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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-19 ANNUAL BUDGET – County Commission** Consideration and approval of Re-appropriation (Carry Forward) of Budgeted Funds.

**Aug-21 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 2025-26 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 2025 to each taxpayer listed on the current year assessment roll. [200.065(2)(b) and 200.069 Florida Statutes]

**Aug-31 ANNUAL BUDGET – Budget Department** Advertise public hearings to consider the tentative budgets and proposed millage rates for Fiscal Year 2025-26. [NOT REQUIRED- Done as a public service]

**September 2025**

**Sep-4 ANNUAL BUDGET – County Commission** Conduct public hearings to consider adoption of the tentative budgets and proposed millage rates for Fiscal Year 2025-26. All hearings must begin after 5:00 P.M. [129.03(3)(c), 200.065(2)(c),(e) Florida Statutes]

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**Sep-16 CIP – County Commission** Adoption of the Capital Improvement Program.

**Sep-18 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 2025-26. [129.03(3)(b), 200.065(2)(d), and 200.065(3),(a),(b),(h)-(l) Florida Statutes]

**Sep-22 ANNUAL BUDGET – County Commission** Conduct public hearing to consider final adoption of the budgets and millage rates for Fiscal Year 2025-26. 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 2025-26 budget appropriations of the Sheriff. [30.49(4) Florida Statutes]