



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
ANNUAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP)
FISCAL YEAR 2024-25 CALENDAR**



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

January 2024

Jan-10 COST ALLOCATION – Director (Applicable Department) Complete and submit requested information regarding Cost Allocation for Fiscal Year 2024-25 to Clerk of Court and Comptroller, Budget Department.

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Jan-22 STRATEGIC PLANNING – County Commission Conduct session to identify budgetary priorities for Fiscal Year 2024-25.

Jan-23 and 25 ANNUAL BUDGET and CIP – Budget Department Conduct budget request training sessions.

Jan-29 ANNUAL BUDGET and CIP – Budget Department Enable online access for budget requests and entry to County Commission Departments.

March 2024

Mar-1 ANNUAL BUDGET – Directors of Departments Complete Department budget requests for Fiscal Year 2024-25 to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

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Mar-1 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-25 ANNUAL BUDGET – Budget Department Enable online access to budget requests of County Commission Departments to County Administrator for review and adjustment.

Mar-25 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 2024

May-1 ANNUAL BUDGET – County Administrator, MSTUs and Agencies Complete and submit budget requests for Fiscal Year 2024-25 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 2024-25 in Munis to Clerk of Court and Comptroller, Budget Department by 9:00 A.M.



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June 2024

Jun-1 ANNUAL BUDGET – Property Appraiser Provide an estimate of 2024 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 2024-25 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-16 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-18 ANNUAL BUDGET – Budget Department Present the proposed countywide and dependent special districts budgets for Fiscal Year 2024-25 to the Board of County Commissioners. [129.025 129.03(3) Florida Statutes]

Jun-18 CIP – Budget Department Present the proposed Capital Improvement Program to the Board of County Commissioners.

Jun-18 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-20 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 2024

Jul-1 ANNUAL BUDGET – Property Appraiser Submit 2024 certified taxable values to the Board of County Commissioners.

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Jul-8-10 (As Board Directs) ANNUAL BUDGET and CIP – County Commission Conduct work sessions to consider the proposed Fiscal Year 2024-25 budgets and the tentative Capital Improvement Program. [129.03(3)(a) Florida Statutes]

Jul-15 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]



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August 2024

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 2024;
2. The rolled back Millage rates for 2024;
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 tentatively scheduled to be set on July 16, 2024)

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Aug-5 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-20 ANNUAL BUDGET – County Commission Consideration and approval of Re-appropriation (Carry Forward) of Budgeted Funds.

Aug-22 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 2024-25 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 2024 to each taxpayer listed on the current year assessment roll. [200.065(2)(b) and 200.069 Florida Statutes]

September 2024

Sep-1 ANNUAL BUDGET – Budget Department Advertise public hearings to consider the tentative budgets and proposed millage rates for Fiscal Year 2024-25. [NOT REQUIRED- Done as a public service]

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Sep-5 ANNUAL BUDGET – County Commission Conduct public hearings to consider adoption of the tentative budgets and proposed millage rates for Fiscal Year 2024-25. All hearings must begin after 5:00 P.M. [129.03(3)(c), 200.065(2)(c),(e) Florida Statutes]

Sep-17 CIP – County Commission Adoption of the Capital Improvement Program.

Sep-19 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 2024-25. [129.03(3)(b), 200.065(2)(d), and 200.065(3),(a),(b),(h)-(l) Florida Statutes]

Sep-23 ANNUAL BUDGET – County Commission Conduct public hearing to consider final adoption of the budgets and millage rates for Fiscal Year 2024-25. 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 2024-25 budget appropriations of the Sheriff. [30.49(4) Florida Statutes]