

**Official Minutes of
MARION COUNTY
BOARD OF COUNTY COMMISSIONERS**

September 23, 2024

CALL TO ORDER:

The Marion County Board of County Commissioners met in a special session in Commission Chambers at 6:02 p.m. on Monday, September 23, 2024 at the Marion County Governmental Complex located in Ocala, Florida.

INTRODUCTION OF PUBLIC HEARINGS BY CHAIRMAN MICHELLE STONE:

Chairman Stone advised that the public hearing is scheduled tonight to consider adoption of the fiscal year (FY) 2024-25 final rates and budgets for Marion County.

PLEDGE OF ALLEGIANCE:

The meeting opened with the Pledge of Allegiance to the Flag of our Country.

ROLL CALL:

Upon roll call the following members were present: Chairman Michelle Stone, District 5; Vice-Chairman Kathy Bryant, District 2; Commissioner Craig Curry, District 1, and Commissioner Matthew McClain, District 3. Commissioner Carl Zalak, III, District 4, was absent due to a prior commitment. Also present were Clerk Gregory C. Harrell, County Attorney Matthew G. Minter, County Administrator Mounir Bouyounes, and Assistant County Administrator (ACA) Angel Roussel, ACA Tracy Straub, ACA Amanda Tart, and Director of Internal Services Mike McCain.

PROOF OF PUBLICATION:

Deputy Clerk Mills-McAllister presented two Proofs of Publication, the first is a display ad No. 10574848 entitled, "Budget Summary Marion County Board of County Commissioners - Fiscal Year 2024-25"; and the second is a display ad No. 10574828 entitled, "Notice of Proposed Tax Increase", both were published in the Star Banner Newspaper on September 19, 2024. The Notices state the Board will meet in a public hearing to consider adopting the FY 2024-25 proposed millage rates and budgets of the Marion County Board of County Commissioners (BCC) and all dependent special districts.

STAFF PRESENTATION – Audrey Fowler, Budget Director

1. PUBLIC HEARING to Consider the Adoption of Tentative Millage Rates and Budgets for Countywide and Non-Countywide Funds Fiscal Year (FY) 2024-25

Budget Director Audrey Fowler presented a 43 page Agenda packet and a 7 page handout entitled, "Marion County Board of County Commissioners Budget Adjustments Tentative Budget Fiscal Year 2024-25". She provided an overview of the changes that have been applied to the Reserves for Contingencies or Reserve for Cash Carry Forward amongst all the Funds since the Budget process began in June. She stated there were minor changes based on Board action during Board meetings. Ms. Fowler noted the only other noticeable change since the Tentative budget was the change in the Hospital

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Budget approved at the first Board meeting in September, which reduced that fund's budget significantly. She advised that the Debt Service for 2024A and 2024B Funds have now been added in, resulting in an increase of \$3,000,000.00. Ms. Fowler read into the record a letter dated September 23, 2024, from Clerk Harrell advising that this is the second of two public hearings required to be held pursuant to the provisions of Section 200.065(2), Florida Statutes (F.S.), prior to the adoption of a budget and millage rate by a taxing authority. As such, these are final budget hearings, and final adoption of the FY 2024-25 millage rates and budgets will be considered at these hearings. Scheduled for consideration by the Board at tonight's budget hearings is the Final Countywide Budget in the amount of \$945,956,446.00, as well as the budgets of various non-Countywide entities in the amount of \$474,795,443.00 for a total Final Budget of \$1,420,751,889.00. It will be necessary for the Board to hold a separate public hearing on each of the budget entities considered except that a taxing authority may adopt the tax levies for all of its dependent special taxing districts, and may adopt the budgets for all of its dependent special taxing districts, by a single unanimous vote. However, if a member of the general public requests that the tax levy or budget of a dependent special taxing district be separately discussed and separately adopted, the taxing authority shall discuss and adopt that tax levy or budget separately. Ms. Fowler provided an overview of the procedures to be followed at this public hearing, as set forth in Section 200.065, F.S.

Ms. Fowler stated the first taxing authority for consideration is the Countywide budget, which contains taxes and services provided to all areas of the County and will include the General Fund, Fine & Forfeiture Fund, County Transportation Maintenance Fund, Marion County Health Unit Trust Fund, as well as all other Countywide budgets. She advised that the percentage of increase over the rolled back for the Countywide General Fund is 6.75 percent (%); Fine & Forfeiture Fund is 6.75%; County Transportation Maintenance Fund is 0.00%; and the Marion County Health Unit Trust Fund is 6.80%.

Ms. Fowler stated the specific purpose for the tax increase in the General Fund is an increase in the Sheriff's jail operations of \$10,011,518.00 for personnel; an increase in ambulance services of \$2,952,866.00 for personnel; an increase in Fine and Forfeiture Fund is the increase in the Sheriff's Regular Operations of \$3,469,160.00; an increase in the Sheriff's Bailiff operations of \$495,868.00; the Florida Department of Juvenile Justice payments of \$895,935.00 and for the Health Unit Trust Fund there is an increase in Health Department Operations of \$500,000.00. She advised that all of the millage rates being proposed are the same as the FY 2023-24 and the increases are due to the increases in taxable value the County is experiencing.

Chairman Stone opened the floor to public comment.

There being none, Chairman Stone advised that public comment is now closed.

GENERAL FUND:

Ms. Fowler noted the first taxing authority for Board consideration is the General Fund. The rolled back millage rate is 3.1382 mills, percentage increase over the rolled back rate is 6.75% and the millage rate proposed to be levied is 3.3500 mills.

A motion was made by Commissioner Bryant, seconded by Commissioner McClain, to adopt Resolution 24-R-421 adopting the final Countywide millage rate for the General Fund of 3.3500 mills for FY 2024-25. The motion was unanimously approved by the Board (4-0).

A motion was made by Commissioner Bryant, seconded by Commissioner McClain, to adopt Resolution 24-R-422 adopting the FY 2024-25 final Countywide budget for the General Fund in the amount of \$347,073,262.00. The motion was unanimously approved by the Board (4-0).

Ms. Fowler announced the percentage increase over the rolled back rate of 6.75% in the General Fund.

FINE & FORFEITURE FUND:

Ms. Fowler advised that the next taxing authority for Board consideration is the Fine & Forfeiture Fund. The rolled back millage rate is 0.7775 of a mill, percentage increase over the rolled back rate is 6.75% and the millage rate proposed to be levied is 0.8300 of a mill.

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt Resolution 24-R-423 adopting the final Countywide millage rate for the Fine & Forfeiture Fund of 0.8300 of a mill for FY 2024-25. The motion was unanimously approved by the Board (4-0).

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt Resolution 24-R-424 adopting the FY 2024-25 final Countywide budget for the Fine & Forfeiture Fund in the amount of \$36,508,359.00. The motion was unanimously approved by the Board (4-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 6.75%.

COUNTY TRANSPORTATION MAINTENANCE FUND:

Ms. Fowler advised that the next taxing authority for consideration is the County Transportation Maintenance Fund. The rolled back millage rate is 0.0000 mill, percentage increase over the rolled back rate is 0.0% and the millage rate proposed to be levied is 0.0000 mill.

A motion was made by Commissioner Bryant, seconded by Commissioner McClain, to adopt Resolution 24-R-425 adopting the final Countywide millage rate for the County Transportation Maintenance Fund of 0.0000 mill for FY 2024-25. The motion was unanimously approved by the Board (4-0).

A motion was made by Commissioner Bryant, seconded by Commissioner McClain, to adopt Resolution 24-R-426 adopting the FY 2024-25 final Countywide budget for the County Transportation Maintenance Fund in the amount of \$74,929,673.00. The motion was unanimously approved by the Board (4-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 0.0%.

MARION COUNTY HEALTH UNIT TRUST FUND:

Ms. Fowler advised that the next taxing authority for Board consideration is the Marion County Health Unit Trust Fund. The rolled back millage rate is 0.1030 of a mill, percentage increase over the rolled back rate of 6.80% and the millage rate proposed to be levied is 0.1100 of a mill.

A motion was made by Commissioner McClain, seconded by Commissioner Bryant, to adopt Resolution 24-R-427 adopting the final Countywide millage rate for the Marion County Health Unit Trust Fund of 0.1100 of a mill for FY 2024-25. The motion was unanimously approved by the Board (4-0).

A motion was made by Commissioner McClain, seconded by Commissioner Bryant, to adopt Resolution 24-R-428 adopting the FY 2024-25 final Countywide budget for the

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Marion County Health Unit Trust Fund in the amount of \$4,623,038.00 The motion was unanimously approved by the Board (4-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 6.80%.

COUNTYWIDE BUDGETS:

Ms. Fowler advised that the remaining Countywide budgets (that do not involve the adoption of a millage rate and exclude all ad-valorem funds) are in the aggregate amount of \$482,822,114.00.

A motion was made by Commissioner Bryant, seconded by Commissioner Curry, to adopt Resolution 24-R-429 adopting the final budget for all other Countywide budgets in the amount of \$482,822,114.00. The motion was unanimously approved by the Board (4-0).

Ms. Fowler announced the total Countywide final millage rate as adopted is 4.2900 mills, with a total Countywide final budget in the amount of \$945,956,446.00.

MUNICIPAL SERVICE TAXING UNIT (MSTU) FOR LAW ENFORCEMENT:

Ms. Fowler presented the proposed FY 2024-25 budget for the MSTU for Law Enforcement. The increase over the rolled back rate is 7.50%. The specific purpose for the tax increase is due to an increase in the Sheriff's MSTU operational budget of \$10,248,628.00.

Chairman Stone opened the floor to public comment.

There being none, Chairman Stone advised that public comment is now closed.

Ms. Fowler advised that the taxing authority is the MSTU for Law Enforcement with a rolled back millage rate of 3.4604 mills and the percentage increase over the rolled back rate is 7.50%. She stated the proposed millage rate to be levied is 3.7200 mills.

A motion was made by Commissioner Bryant, seconded by Commissioner McClain, to adopt Resolution 24-R-430 adopting the final millage rate of 3.7200 mills for FY 2024-25. The motion was unanimously approved by the Board (4-0).

A motion was made by Commissioner Bryant, seconded by Commissioner McClain, to adopt Resolution 24-R-431 adopting the final budget for FY 2024-25 for the MSTU for Law Enforcement in the amount of \$112,630,981.00. The motion was unanimously approved by the Board (4-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 7.50%.

FIRE, RESCUE AND EMS FUND:

Ms. Fowler presented the proposed FY 2024-25 budget for the Fire, Rescue and EMS Fund. She stated the percentage increase over the rolled back rate is 7.49%. The specific purpose for the tax increase is due to an increase in personnel expenditures of \$2,724,258.00.

Chairman Stone opened the floor to public comment.

There being none, Chairman Stone advised that public comment is closed.

Ms. Fowler advised that the rolled back millage rate is 1.0327 mills and the percentage increase over the rolled back rate is 7.49%. The millage rate to be levied is 1.1100 mills.

A motion was made by Commissioner McClain, seconded by Commissioner Bryant, to adopt Resolution 24-R-432 adopting the final millage rate of 1.1100 mill for FY 2024-25. The motion was unanimously approved by the Board (4-0).

A motion was made by Commissioner McClain, seconded by Commissioner Bryant, to adopt Resolution 24-R-433 adopting the final budget for FY 2024-25 for the Fire Rescue and EMS Fund in the amount of \$84,925,437.00. The motion was unanimously approved by the Board (4-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 7.49%.

RAINBOW LAKES ESTATES – COMMUNITY RESOURCE (COMM RES) FACILITY MSTU:

Ms. Fowler presented the proposed FY 2024-25 budget for the Rainbow Lakes Estates – Community Resource (Comm Res) Facility MSTU (Marion County only MSTU). The percentage increase over the rolled back rate is 8.92%. The specific purpose for the tax increase is due to an increase in Capital Improvements of \$96,150.00.

Chairman Stone opened the floor to public comment.

There being none, Chairman Stone advised that public comment is now closed.

Ms. Fowler advised that the rolled back millage rate is 0.7804 of a mill and the percentage increase over the rolled back rate is 8.92%. The millage rate to be levied is 0.8500 of a mill.

A motion was made by Commissioner Bryant, seconded by Commissioner Curry, to adopt Resolution 24-R-434 adopting the final millage rate of 0.8500 of a mill for FY 2024-25. The motion was unanimously approved by the Board (4-0).

A motion was made by Commissioner Bryant, seconded by Commissioner Curry, to adopt Resolution 24-R-435 adopting the final budget for FY 2024-25 for the Rainbow Lakes Estates – Comm Res Facility MSTU in the amount of \$374,592.00. The motion was unanimously approved by the Board (4-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 8.92%.

MARION OAKS MSTU:

Ms. Fowler presented the proposed FY 2024-25 budget for the Marion Oaks MSTU. The percentage increase over the rolled back rate is 5.62%. The specific purpose for the tax increase is an increase in Capital Improvements of \$124,323.00.

Chairman Stone opened the floor to public comment.

There being none, Chairman Stone advised that public comment is now closed.

Ms. Fowler advised that the rolled back rate is 0.9657 of a mill, the percentage increase over the rolled back rate is 5.62%, and the proposed millage rate is 1.0200 mills.

A motion was made by Commissioner Bryant, seconded by Commissioner Curry, to adopt Resolution 24-R-436 adopting the final millage rate of 1.0200 mills for FY 2024-25. The motion was unanimously approved by the Board (4-0).

A motion was made by Commissioner Bryant, seconded by Commissioner Curry, to adopt Resolution 24-R-437 adopting the final budget for FY 2024-25 for the Marion Oaks MSTU in the amount of \$ \$2,584,401.00. The motion was unanimously approved by the Board (4-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 5.62%.

SILVER SPRINGS SHORES SPECIAL TAX DISTRICT:

Ms. Fowler presented the proposed FY 2024-25 budget for the Silver Springs Shores Special Tax District. The percentage increase over the rolled back rate is 9.76%. The specific purpose for the tax increase is due to an increase in machinery and equipment of \$91,000.00 and a decrease in Fund Balance Carry Forward of \$65,495.00.

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Chairman Stone opened the floor to public comment.

There being none, Chairman Stone advised that public comment is now closed.

Ms. Fowler advised that the rolled back millage rate is 2.7333 mills, the percentage increase over the rolled back rate is 9.76%, and the millage rate to be levied is 3.0000 mills.

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt Resolution 24-R-438 adopting the final millage rate of 3.0000 mills for FY 2024-25. The motion was unanimously approved by the Board (4-0).

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt Resolution 24-R-439 adopting the final budget for FY 2024-25 for the Silver Springs Shores Special Tax District in the amount of \$1,827,150.00. The motion was unanimously approved by the Board (4-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 9.76%.

HILLS OF OCALA MSTU FOR RECREATION:

Ms. Fowler presented the proposed FY 2024-25 budget for the Hills of Ocala MSTU for Recreation. The percentage increase over the rolled back rate is 7.27%. The specific purpose for the tax increase is an increase in Capital Improvement Funding of \$25,860.00.

Chairman Stone opened the floor to public comment.

There being none, Chairman Stone advised that public comment is now closed.

Ms. Fowler advised that the rolled back millage rate is 0.1678 of a mill, the percentage increase over the rolled back rate is 7.27% and the millage rate proposed to be levied is 0.1800 of a mill.

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt Resolution 24-R-440 adopting the final millage rate of 0.1800 of a mill for FY 2024-25. The motion was unanimously approved by the Board (4-0).

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt Resolution 24-R-441 adopting the final budget for FY 2024-25 for the Hills of Ocala MSTU for Recreation in the amount of \$140,633.00. The motion was unanimously approved by the Board (4-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 7.27%.

NON-COUNTYWIDE FUNDS:

Ms. Fowler presented the remaining non-Countywide funds proposed for FY 2024-25 budgets, which she read into the record and stated the Board may consider the entire remaining budgets in the aggregate amount of \$272,312,249.00 for adoption in one motion with a unanimous vote, unless a member of the public requests to have a budget pulled for separate consideration.

Chairman Stone opened the floor to public comment.

There being none, Chairman Stone advised that public comment was closed.

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt the following Resolutions adopting the final budgets for FY 2024-25 for the entities as noted below in the aggregate amount of \$272,312,249.00. The motion was unanimously approved by the Board (5-0).

1. 24-R-442 – Fire Rescue Impact Fee – \$1,898.00.

2. 24-R-443 – Stormwater Program– \$18,071,069.00.
3. 24-R-444 – Building Dept – \$17,426,363.00.
4. 24-R-445 – Local Housing Assist. – \$12,204,042.00.
5. 24-R-446 – Silver Springs Shores CRA - \$864,248.00.
6. 24-R-447 – Impact Fee East District – \$13,632,881.00.
7. 24-R-448 – Impact Fee West District – \$34,742,103.00.
8. 24-R-449 – RLE Fire MSBU – \$502,626.00.
9. 24-R-450 – MC Utility Fund – \$150,363,421.00.
10. 24-R-451 – Marion Oaks MSTU Gen. Services – \$2,602,888.00.
11. 24-R-452 – Series 2024A Capital Projects – \$1,338,504.
12. 24-R-453 – Series 2024A Capital Projects – \$2,443,544.00.
13. 24-R-454 – General Services - MSTUs & MSBUs – \$717,432.
14. 24-R-455 – Road Improve/Maintenance MSBU – \$16,339,252.00.
15. 24-R-456 – Street Lighting MSTUs – \$349,448.00.
16. 24-R-457 – Road Assess Debt Services – \$712,530.00.

CLOSING COMMENTS:

Ms. Fowler noted the Non-Countywide Budget totals \$474,795,443.00 and the total final budget for both Countywide and Non-Countywide funds is \$1,420,751,889.00. She advised that this concludes the requirements for the adoption of the FY 2024-25 budget. Ms. Fowler expressed appreciation toward County administrator Mounir Bouyounes, Director of Internal Services Mike McCain, ACA Roussel, ACA Straub, ACA Tart, Department Directors and staff, the Board and the Clerk’s Budget Department staff. Chairman Stone expressed appreciation towards all staff that have worked to put this budget together while keeping millage rates flat.

There being no further business to come before the Board, the meeting thereupon adjourned at 6:27 p.m.

Michelle Stone, Chairman

Attest:

Gregory C. Harrell, Clerk

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