



Marion County

Board of County Commissioners

Workshop

Meeting Agenda

Wednesday, July 10, 2024

9:45 AM

**McPherson Governmental
Campus Auditorium**

Budget Workshop - Day 3

INTRODUCTION OF WORKSHOP BY CHAIR MICHELLE STONE

PLEDGE OF ALLEGIANCE

ROLL CALL

WORKSHOP PRESENTATION

1. [Budget Workshop Schedule](#)
2. [Proposed Budget Overview](#)

BOARD DISCUSSION AND CLOSING COMMENTS



Marion County

Board of County Commissioners Workshop

Agenda Item

File No.: 2024-15797

Agenda Date: 7/10/2024

Agenda No.: 1.

SUBJECT:

Budget Workshop Schedule

INITIATOR:

Audrey L. Fowler, Budget Director

DEPARTMENT:

Budget

DESCRIPTION/BACKGROUND:

See attached.

BUDGET/IMPACT:

None

RECOMMENDED ACTION:

For information only.



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2024-25 BUDGET WORKSHOP AGENDA
MONDAY, JULY 8, 2024**

County Commission Auditorium, 601 SE 25th Avenue, Ocala, Florida

<u>Fund - Cost Center</u>	<u>Cost Center Name</u>	<u>Line Item Page</u>	<u>Proposed Budget Page</u>
9:00 AM	Audrey Fowler, Budget Director		
	Budget Overview		
9:45 AM	Mounir Bouyounes, County Administrator		
	County Administration Overview		
	General Fund CIP		
0010 - 700	General Government Capital	184	327
0010 - 706	Jail Capital	188	327
0010 - 707	Courthouse Capital	190	326
0010 - 718	Southeastern Livestock Pavilion Capital	195	328
3031	Surtax Schedule	604	
10:00 AM	Matthew "Guy" Minter, County Attorney		
0010 - 103	County Attorney	29	110
10:15 AM	Mike McCain, Executive Director		
0010 - 105	County Administrator	31	113
0010 - 153	Industry Development	54	201
10:30 AM	Bobbi Perez, Public Relations Director		
0010 - 106	Public Relations	33	116
1011 - 250	Crime Prevention	231	272
10:45 AM	Sara Caron, Human Resources Director		
0010 - 170	Human Resources	55	120
0010 - 172	Employee Health Clinic	57	119
5010 - 162	Risk and Benefit Services	665	319
5010 - 163	Employee Wellness Program	667	318
11:00 AM	Michelle Hirst, 9-1-1 Management Director		
1071 - 313	911 Management	310	151
11:15 AM	Susan Olsen, Procurement Services Director		
0010 - 176	Procurement Services	64	127



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2024-25 BUDGET WORKSHOP AGENDA
MONDAY, JULY 8, 2024**

County Commission Auditorium, 601 SE 25th Avenue, Ocala, Florida

<u>Fund - Cost Center</u>	<u>Cost Center Name</u>	<u>Line Item Page</u>	<u>Proposed Budget Page</u>
1:30 PM Michael Savage, Building Safety Director			
1141 - 318	Building Safety	361	162
1:45 PM Thomas Northey, Information Technology Director			
0010 - 174	Information Technology	59	124
2:00 PM Cheryl Martin, Community Services Director			
0010 - 330	Health	145	179
0010 - 335	Unclaimed Decedent Program	147	171
0010 - 337	Assessments Public Assistance	149	223
0010 - 340	Community Services	151	170
0016 - 341	Community Development Block Grant	201	174
0016 - 342	Home Investment Partnership	203	176
0016 - 343	Neighborhood Stabilization Program 1	205	177
0016 - 344	Neighborhood Stabilization Program 3	206	177
0016 - 345	Emergency Solutions Program	207	176
0016 - 346	Community Development Block Grant CARES	209	174
0016 - 347	Emergency Solutions CARES	210	176
0016 - 348	Continuum of Care Program	211	175
0016 - 349	Continuum of Care Program Florida	213	175
0016 - 351	Continuum of Care Challenge	215	174
0016 - 352	Continuum of Care Emerg Solutions	216	175
0016 - 353	Continuum of Care TANF	217	175
1151 - 350	State Housing Initiative Partnership Act	369	178
2:15 PM Jeffrey Askew, Veteran's Services Director			
0010 - 378	Veterans Service Office	174	199
2:30 PM Charles Varadin, Growth Services Director			
0010 - 317	Code Enforcement	138	142
0010 - 320	Planning and Zoning	142	139
2:45 PM Julie Sieg, Library Director			
0010 - 375	Marion County Public Library System	168	196
3:00 PM Jared Goodspeed, Facilities Director			
0010 - 180	Facilities Management	70	133
0010 - 181	Facilities Management Health	75	134
0010 - 182	Courthouse Security	76	261



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2024-25 BUDGET WORKSHOP AGENDA
TUESDAY, JULY 9, 2024**

County Commission Auditorium, 601 SE 25th Avenue, Ocala, Florida

<u>Fund - Cost Center</u>	<u>Cost Center Name</u>	<u>Line Item Page</u>	<u>Proposed Budget Page</u>
9:00 AM	Audrey Fowler, Budget Director		
	Workshop Recap		
9:15 AM	Jim Couillard, Parks Director		
0010 - 360	Parks and Recreation	153	191
0010 - 361	Other Recreation Programs	157	190
0010 - 363	Bellevue Sportsplex	159	189
1081 - 362	Parks and Recreation Fees	322	192
0010 - 370	Southeastern Livestock Pavilion	162	182
1035 - 415	Marion County Airport	274	227
9:45 AM	Lynn Nobles, Cooperative Extension Director		
0010 - 372	Cooperative Extension Service	165	185
10:00 AM	Jody Kirkman, Utilities Department Director		
4520 - 440	Utilities Management	645	240
4520 - 442	Utilities Water System	650	241
4520 - 445	Utilities Wastewater System	655	241
4520 - 448	Utilities Capital Construction	659	239
10:15 AM	Mark Johnson, Solid Waste Director		
4010 - 423	Solid Waste Disposal	631	236
4010 - 425	Solid Waste Collection	635	235
4010 - 427	Solid Waste Recycling	640	236
10:45 AM	Loretta Shaffer, Tourist Development Director		
1074 - 155	Visitors and Convention Bureau	316	207
11:00 AM	Mark Williams, Fleet Management Director		
0010 - 178	Fleet Management	66	130
11:15 AM	Kyra Lynch, Animal Services Director		
0010 - 315	Animal Services	132	167
1:30 PM	Chad Wicker, MSTU Director		
0010 - 410	MSTU Assessments	177	224
1310 - 510	Marion Oaks Recreation	430	276
1311 - 512	Marion Oaks MSTU for General Services	436	287
1320 - 520	Silver Springs Shores	446	279
1330 - 530	Hills of Ocala Recreation	456	281
2:00 PM	Steve Cohoon, County Engineer		
0010 - 412	Property Engineering Services	180	220
0010 - 433	Water Resources	182	232
1020 - 400	Transportation	234	212
1022 - 403	Road Construction 20% Gas Tax	255	211
1131 - 430	Stormwater Program	355	230
2:30 PM	Robert Balmes, TPO Director		
1029 - 407	TPO Federal Highway Administration	262	216
1029 - 408	TPO Federal Transit Administration	264	217
1029 - 409	TPO Transportation Disadvantaged	266	217
3:00 PM	Lisa Cahill, Public Safety Communications Manager		
0010 - 310	Public Safety Radio	125	153
0010 - 311	Public Safety Communications	127	158
3:30 PM	James Banta, Fire Chief		
1091 - 132	Medical Examiner	327	314
0010 - 305	Emergency Medical Services	116	147
1120 - 300	Fire Rescue Services	336	148



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2024-25 BUDGET WORKSHOP AGENDA
WEDNESDAY, JULY 10, 2024**

County Commission Auditorium, 601 SE 25th Avenue, Ocala, Florida

<u>Fund - Cost Center</u>		<u>Cost Center Name</u>	<u>Line Item Page</u>	<u>Proposed Budget Page</u>
9:45 AM		Audrey Fowler, Budget Director		
		Workshop Recap		
9:50 AM		Jeff Fuller, Court Administrator		
0010	- 210	Court Administrator	80	258
0010	- 211	Court Administration Technology	81	258
0010	- 213	Circuit Court Judges	83	256
0010	- 214	Circuit Court Judges Technology	85	257
0010	- 215	Circuit Court Judges Legal Research	87	256
0010	- 216	Circuit Court Legal Research Technology	88	257
0010	- 218	County Court Judges	89	257
0010	- 219	County Court Judges Technology	90	257
0010	- 260	Law Library	92	264
0010	- 264	County Court Summ Claims Mediation	96	261
0010	- 265	Family Mediation	97	263
0010	- 266	Pre Trial Release	98	265
0010	- 267	Other Circuit Court Juvenile	100	265
0010	- 280	Teen Court	103	265
0010	- 282	Drug Court	105	262
0010	- 283	Drug Court Expansion	107	262
0010	- 284	Misdemeanor Drug Court	109	264
0010	- 290	DUI Court	111	262
0010	- 291	Veterans Court	112	266
0010	- 292	Mental Health Court	114	264
1052	- 260	Law Library	292	264
1052	- 261	Community Legal Services of Mid Florida	294	261
1052	- 270	Court Innovations Staff Attorney	295	261
1052	- 272	Juvenile Alternative Program Drug Court	297	263
10:00 AM		Jimmy Cowan, Property Appraiser		
0010	- 113	Property Appraiser Transfer	38	246
10:15 AM		Michael Graves, Public Defender		
0010	- 200	Public Defender Administration	77	268
0010	- 201	Public Defender Technology	78	268
0010	- 202	Public Defender LOV	79	268
0010	- 268	Early Intervention Program	102	262
10:30 AM		William Gladson, State Attorney		
0010	- 268	Early Intervention Program	102	262
1010	- 205	State Attorney	223	270
1010	- 206	State Attorney Technology	224	270
1010	- 207	State Attorney LOV	226	270



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2024-25 BUDGET WORKSHOP AGENDA
WEDNESDAY, JULY 10, 2024**

County Commission Auditorium, 601 SE 25th Avenue, Ocala, Florida

<u>Fund - Cost Center</u>	<u>Cost Center Name</u>	<u>Line Item Page</u>	<u>Proposed Budget Page</u>
10:45 AM Wesley Wilcox, Supervisor of Elections			
0010 - 123	Supervisor of Elections Transfer	41	251
11:00 AM George Albright, Tax Collector			
0010 - 126	Tax Collector Transfer	42	253
11:15 AM Gregory C. Harrell, Clerk of Court and Comptroller			
0010 - 110	Clerk to County Commission Transfer	36	244
1010 - 110	Clerk to County Commission Transfer	220	244
11:30 AM Billy Woods, Sheriff			
0010 - 116	Sheriff Jail Transfer	39	248
0010 - 117	Sheriff Emergency Mgmt Transfer	40	248
1010 - 118	Sheriff Regular Transfer	221	249
1010 - 119	Sheriff Bailiff Transfer	222	248
1110 - 120	Sheriff Patrol CID Transfer	331	249
1:30 PM Mark Lander, Administrator			
1040 - 130	Marion County Health Unit	280	302
1:45 PM Beth McCall, Executive Director			
0010 - 136	Marion County Childrens Alliance	44	306
1:55 PM Carrie Theall, CEO			
0010 - 137	Early Learning Coalition	45	306
2:05 PM Jennifer Martinez, Executive Director			
0010 - 138	Marion Senior Services Transit	46	306
2:15 PM Richard Cardinali, President			
0010 - 145	Historical Commission	48	313
2:25 PM Vivi Serena, Vice-Chairman			
0010 - 147	Marion Soil Conservation District	50	313
2:35 PM Kevin Sheilley, President			
0010 - 150	Ocala Marion County Chamber and Economic Partnership	52	308
2:45 PM Dr. Philip Geist, Area Director			
0010 - 151	Small Business Development Council	53	308
2:55 PM Barbara Robertson, Program Director			
0010 - 262	Guardian Ad Litem Program	94	263
0010 - 263	Guardian Ad Litem Technology	95	263



Marion County

Board of County Commissioners Workshop

Agenda Item

File No.: 2024-15798

Agenda Date: 7/10/2024

Agenda No.: 2.

SUBJECT:

Proposed Budget Overview

INITIATOR:

Audrey Fowler, Budget Director

DEPARTMENT:

Clerk of Court

DESCRIPTION/BACKGROUND:

See attached.

BUDGET/IMPACT:

None

RECOMMENDED ACTION:

For information only.

Marion County
Board of County Commissioners



Budget Workshop
Proposed Budget Overview

Monday, July 8, 2024

Marion County Board of County Commissioners
Budget Workshop - Proposed Budget Overview
Monday, July 8, 2024

Discussion Items

	<u>Page</u>
1) Comparison of Rolled-Back and Tentative Tax Levies	3
2) Comparison of Simple Majority Maximum and Tentative Tax Levies	4
3) Countywide - Taxable Property Value, Millage Rate & Property Tax Levy	5
Countywide - Estimate of Taxable Value as of June 1	6
General Fund - Analysis of Change in Millage Rate	7
Fine & Forfeiture Fund - Analysis of Change in Millage Rate	9
4) Fire Rescue and EMS - Taxable Property Value, Millage Rate & Property Tax Levy	10
Fire Rescue and EMS - Estimate of Taxable Value as of June 1	11
Fire Rescue and EMS - Analysis of Change in Millage Rate	12
5) MSTU for Law Enforcement - Taxable Property Value, Millage Rate & Property Tax	13
MSTU for Law Enforcement - Estimate of Taxable Value as of June 1	14
MSTU for Law Enforcement - Analysis of Change in Millage Rate	15
6) Adopted 2023-24 and Tentative 2024-25	
Countywide & Major MSTUs - Average Tax Levies - Single Family Properties	16
Countywide & Major MSTUs - Comparison of Tax Levies - Selected Properties	17
7) Marion Oaks MSTU - Taxable Property Value, Millage Rate & Property Tax Levy	18
Marion Oaks MSTU - Estimate of Taxable Value as of June 1	19
Marion Oaks MSTU for Recreation - Financial Forecast	20
8) Silver Springs Shores - Taxable Property Value, Millage Rate & Property Tax Levy	21
Silver Springs Shores Special Tax District - Estimate of Taxable Value as of June 1	22
Silver Springs Shores Special Tax District - Financial Forecast	23
9) Hills of Ocala - Taxable Property Value, Millage Rate & Property Tax Levy	24
Hills of Ocala - Estimate of Taxable Value as of June 1	25
Hills of Ocala MSTU for Recreation - Financial Forecast	26
10) Rainbow Lakes MSD - Taxable Property Value, Millage Rate & Property Tax Levy	27
Rainbow Lakes Estates MSD - Estimate of Taxable Value as of June 1	28
Rainbow Lakes Estates Municipal Service District - Financial Forecast	29
11) Rainbow Lakes MSTU - Taxable Property Value, Millage Rate & Property Tax Levy	30
Rainbow Lakes Estates MSTU - Estimate of Taxable Value as of June 1	31
Rainbow Lakes Estates MSTU - Financial Forecast	32
12) Comparison of State Shared Operating Revenue Estimates - General Fund	33
Comparison of State Shared Operating Revenue Estimates - Transportation Fund	34
13) Revenue Adjustment for Certified Taxable Values @ 95%	35
14) Budget Adjustments through July 1, 2024	
15) Budget Workshop Agendas	
16) Set Proposed (Maximum) Millage Rates before August 4, 2024	

Marion County Board of County Commissioners
Comparison of ROLLED-BACK and TENTATIVE Tax Levies
Tentative Budget Fiscal Year 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Millage Rate</u>		<u>Tax Levy Over (Under) Rolled-Back Rate</u>		
	<u>Rolled-Back</u>	<u>Tentative</u>	<u>Rolled-Back</u>	<u>Tentative</u>	<u>Difference</u>
<u>COUNTYWIDE</u>					
Taxable Property Value	34,087,725,071				
<u>General Fund</u>					
Millage Rate and Levy	3.1382	3.35	\$ 106,974,099	\$ 114,193,879	\$ 7,219,780
<u>Fine & Forfeiture Fund</u>					
Millage Rate and Levy	0.7775	0.83	\$ 26,503,206	\$ 28,292,812	\$ 1,789,606
<u>Health Unit Trust Fund</u>					
Millage Rate and Levy	0.1030	0.11	\$ 3,511,036	\$ 3,749,650	\$ 238,614
Total Countywide	4.0187	4.29	\$ 136,988,341	\$ 146,236,341	\$ 9,248,000

NON-COUNTY-WIDE SPECIAL DISTRICTS

MSTU for Law Enforcement

Taxable Property Value	25,589,887,942				
Millage Rate and Levy	3.4604	3.82	\$ 88,551,248	\$ 97,753,372	\$ 9,202,124

Fire / Rescue MSTU

Taxable Property Value	26,267,303,796				
Millage Rate and Levy	1.0327	1.11	\$ 27,126,245	\$ 29,156,707	\$ 2,030,462

Rainbow Lakes Estates - Rec.

Taxable Property Value	219,323,372				
Millage Rate and Levy	0.7804	0.85	\$ 171,160	\$ 186,425	\$ 15,265

Marion Oaks MSTU - Rec.

Taxable Property Value	1,670,208,061				
Millage Rate and Levy	0.9657	1.02	\$ 1,612,920	\$ 1,703,612	\$ 90,692

Silver Springs Shores - Rec.

Taxable Property Value	405,731,015				
Millage Rate and Levy	2.7333	3.00	\$ 1,108,985	\$ 1,217,193	\$ 108,208

Hills of Ocala MSTU - Rec.

Taxable Property Value	325,144,270				
Millage Rate and Levy	0.1678	0.18	\$ 54,559	\$ 58,526	\$ 3,967

Total Non-Countywide Levy			\$ 118,625,117	\$ 130,075,835	\$ 11,450,718
---------------------------	--	--	----------------	----------------	---------------

Total Countywide and Non-Countywide Levy			\$ 255,613,458	\$ 276,312,176	\$ 20,698,718
--	--	--	----------------	----------------	---------------

Rainbow Lakes Estates MSD

Taxable Property Value	234,543,097				
Millage Rate and Levy	1.1445	1.25	\$ 268,435	\$ 293,179	\$ 24,744

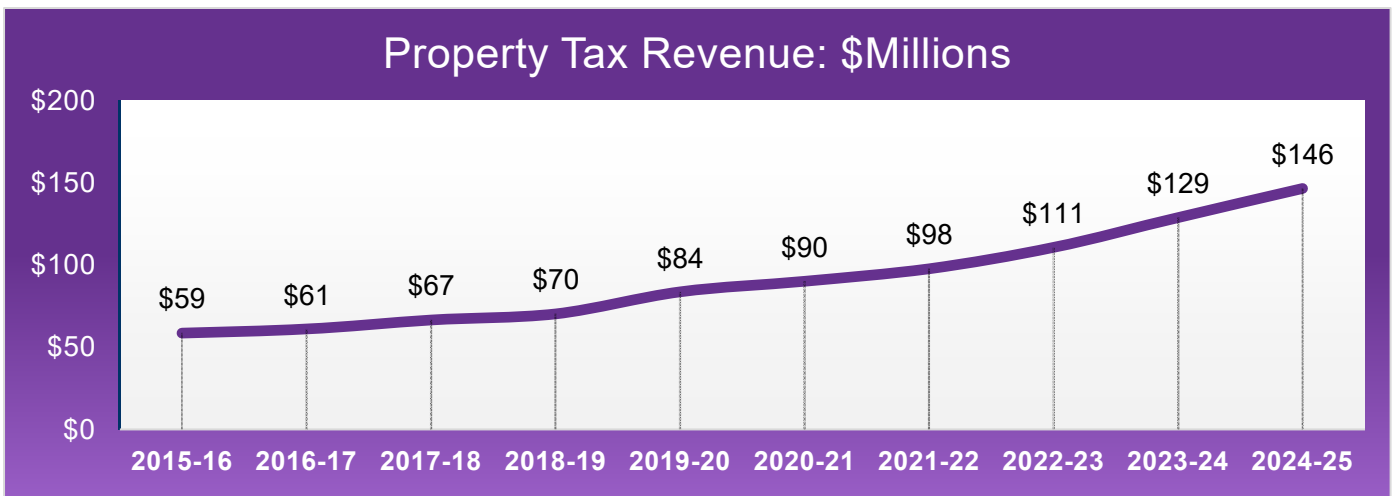
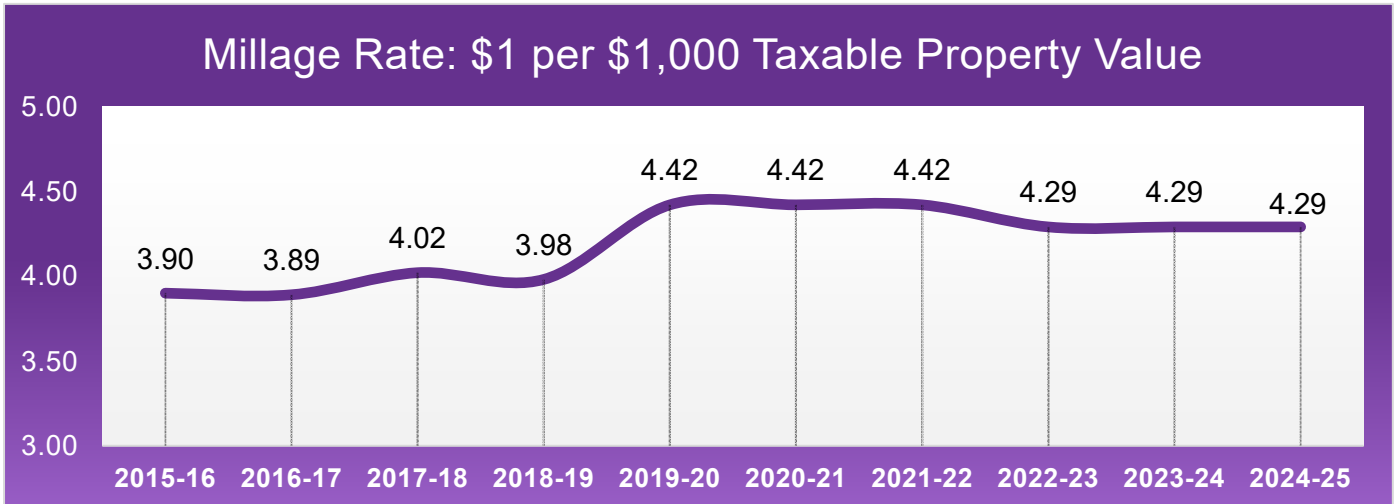
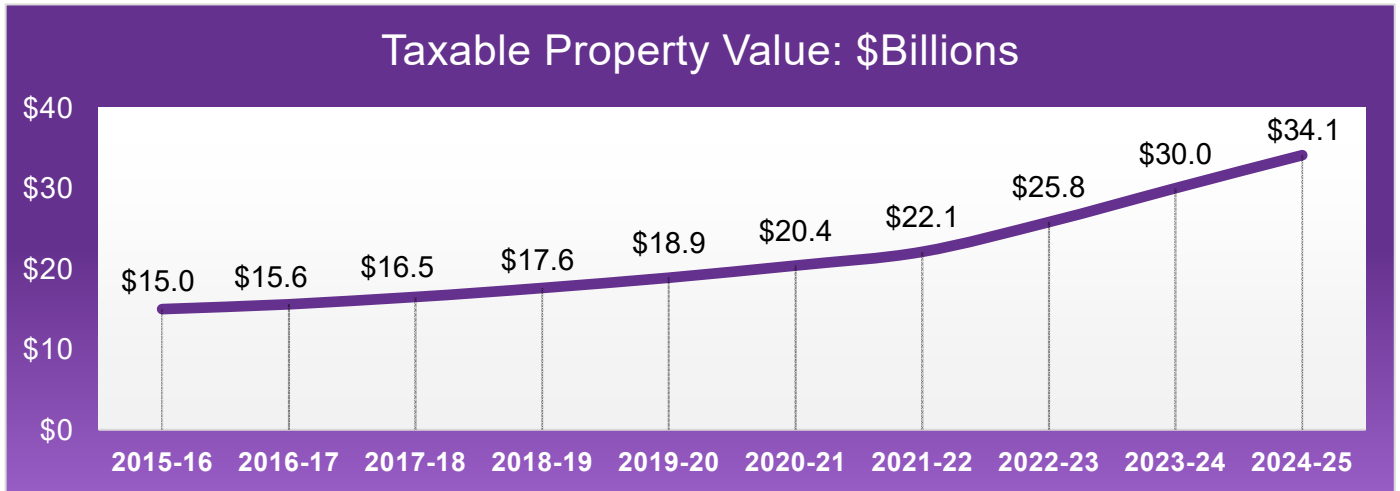
Marion County Board of County Commissioners
Comparison of SIMPLE MAJORITY MAXIMUM and TENTATIVE Tax Levies
Tentative Budget Fiscal Year 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Millage Rate</u>		<u>Tax Levy Over (Under) Maximum Millage Rate</u>		
	<u>Maximum</u>	<u>Tentative</u>	<u>Maximum</u>	<u>Tentative</u>	<u>Difference</u>
<u>COUNTYWIDE</u>					
Taxable Property Value	34,087,725,071				
<u>General Fund</u>					
Millage Rate and Levy	4.3057	3.35	\$ 146,771,518	\$ 114,193,879	\$ (32,577,639)
<u>Fine & Forfeiture Fund</u>					
Millage Rate and Levy	0.8217	0.83	\$ 28,009,884	\$ 28,292,812	\$ 282,928
<u>Health Unit Trust Fund</u>					
Millage Rate and Levy	0.1781	0.11	\$ 6,071,024	\$ 3,749,650	\$ (2,321,374)
Total Countywide	5.3055	4.29	\$ 180,852,426	\$ 146,236,341	\$ (34,616,085)
<u>NON-COUNTY-WIDE SPECIAL DISTRICTS</u>					
<u>MSTU for Law Enforcement</u>					
Taxable Property Value	25,589,887,942				
Millage Rate and Levy	3.6573	3.82	\$ 93,589,897	\$ 97,753,372	\$ 4,163,475
<u>Fire / Rescue MSTU</u>					
Taxable Property Value	26,267,303,796				
Millage Rate and Levy	1.1781	1.11	\$ 30,945,511	\$ 29,156,707	\$ (1,788,804)
<u>Rainbow Lakes Estates - Rec.</u>					
Taxable Property Value	219,323,372				
Millage Rate and Levy	0.8248	0.85	\$ 180,898	\$ 186,425	\$ 5,527
<u>Marion Oaks MSTU - Rec.</u>					
Taxable Property Value	1,670,208,061				
Millage Rate and Levy	2.8445	1.02	\$ 4,750,907	\$ 1,703,612	\$ (3,047,295)
<u>Silver Springs Shores - Rec.</u>					
Taxable Property Value	405,731,015				
Millage Rate and Levy	3.6058	3.00	\$ 1,462,985	\$ 1,217,193	\$ (245,792)
<u>Hills of Ocala MSTU - Rec.</u>					
Taxable Property Value	325,144,270				
Millage Rate and Levy	0.3029	0.18	\$ 98,486	\$ 58,526	\$ (39,960)
Total Non-Countywide Levy			\$ 131,028,684	\$ 130,075,835	\$ (952,849)
Total Countywide and Non-Countywide Levy			\$ 311,881,110	\$ 276,312,176	\$ (35,568,934)
<u>Rainbow Lakes Estates MSD</u>					
Taxable Property Value	234,543,097				
Millage Rate and Levy	3.9502	1.25	\$ 926,492	\$ 293,179	\$ (633,313)

Marion County - Countywide
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2015-16 through 2024-25 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Countywide
Fiscal Years 2020-21 through 2024-25

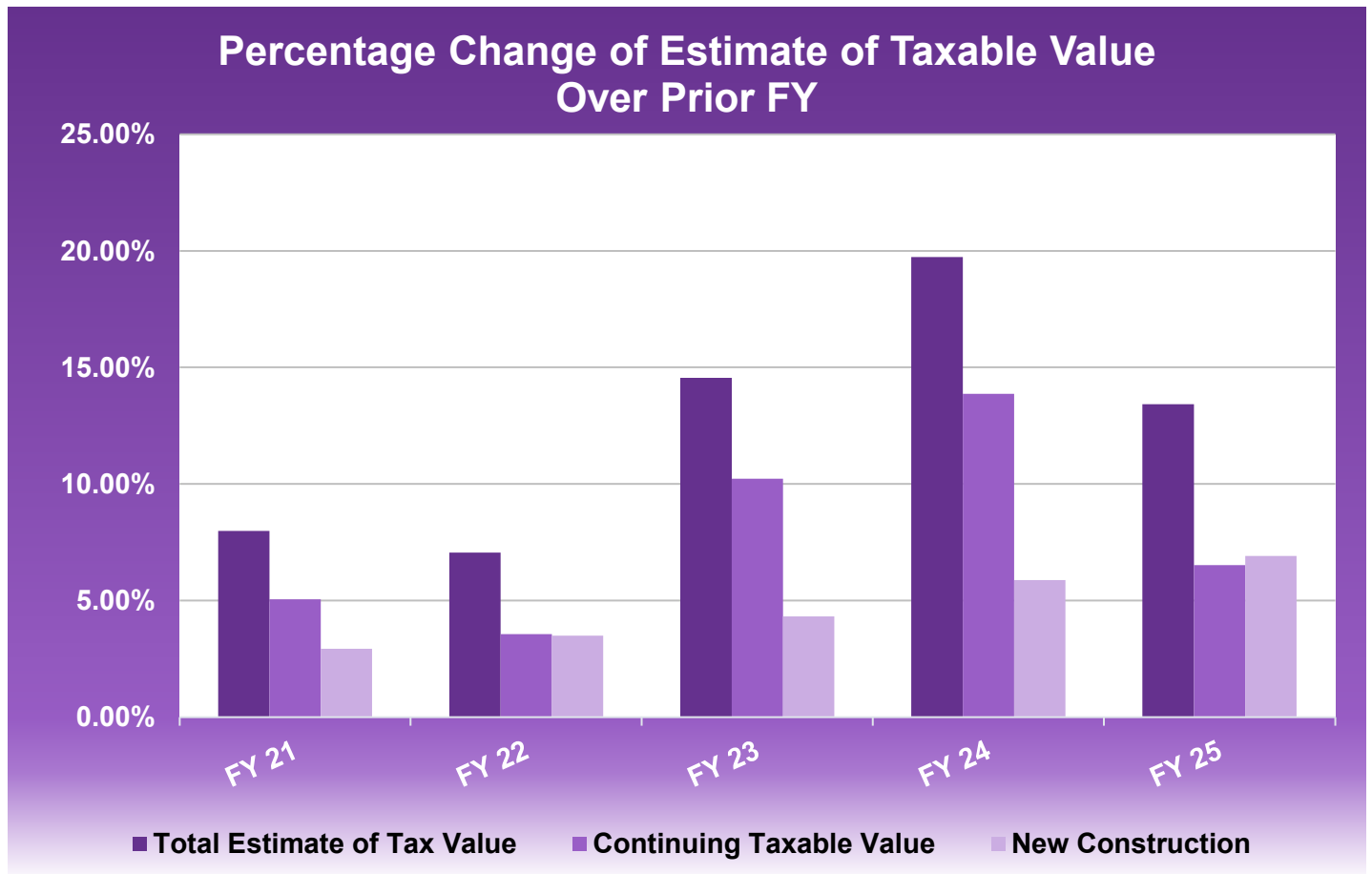
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25
------------------------	------------------------	------------------------	------------------------	------------------------

SUMMARY

Millage Rate:	4.42	4.42	4.29	4.29	4.29
---------------	------	------	------	------	------

Continuing Taxable Value	19,750,000,000	21,021,000,000	23,952,000,000	28,340,000,000	31,740,253,179
New Construction	550,000,000	710,000,000	938,000,000	1,460,000,000	2,058,550,815
Total Estimate	20,300,000,000	21,731,000,000	24,890,000,000	29,800,000,000	33,798,803,994



Marion County Board of County Commissioners
Analysis of Change in Millage Rate - General Fund
Fiscal Years 2023-24 and 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

07/02/2024

	Adopted Budget 2023-24	Difference	Tentative Budget 2024-25
Ad Valorem Millage Rate	3.35	-	3.35
Taxable Property Value	29,998,023,198		34,087,725,071
Ad Valorem @ 95%	95,468,709	13,015,476	108,484,185
<u>Revenues by Organizational Unit</u>			
County Commission Departments	50,295,266	5,937,728	56,232,994
County Attorney	553,438	151,357	704,795
Recreation Grant Funded Programs	1,453,060		153,039
Clerk of Court and Comptroller	1,564,270	144,291	1,708,561
Property Appraiser	9,297	51	9,348
Sheriff	2,420,800	604,800	3,025,600
Supervisor of Elections	-	-	-
Tax Collector	8,374,953	1,720,363	10,095,316
Courts and Criminal Justice	1,313,472	149,744	1,463,216
Grant Funded Capital Outlay	711,435	(711,435)	-
Agencies	-	-	-
Other General Revenue	17,793,646	36,114,536	53,908,182
Total Revenues	179,958,346		235,785,236
Fund Balance Carry Forward	97,399,553	(53,385,512)	44,014,041
Capital Improvement Carry Forward	33,211,419	(33,211,419)	-
Total Revenues and Carry Forward	310,569,318		279,799,277
<u>Expenditures by Organizational Unit</u>			
County Commission Departments	128,883,236	7,498,086	136,381,322
County Commission Capital Improvements	22,551,184	(17,511,493)	5,039,691
County Commission Total	151,434,420	(10,013,407)	141,421,013
County Attorney	1,678,535	39,974	1,718,509
Recreation Grant Funded Programs	1,453,060	(1,300,021)	153,039
Health Services	6,530,640	1,386,126	7,916,766
Clerk of Court and Comptroller	5,061,968	336,005	5,397,973
Property Appraiser	4,786,440	163,731	4,950,171
Sheriff - Jail	61,106,809	10,417,699	71,524,508
Sheriff - Emergency Management	810,446	301,876	1,112,322
Supervisor of Elections	3,971,771	(104,590)	3,867,181
Tax Collector	10,717,986	279,273	10,997,259
Courts and Criminal Justice	4,281,834	288,694	4,570,528
Agencies	2,197,212	251,278	2,448,490
Transfers and Other	2,070,389	437,331	2,507,720
Grant Funded Capital Outlay	711,435	(711,435)	-
Reappropriated Capital Improvements	33,211,419	(33,211,419)	-
Total Expenditures	290,024,364		258,585,479
Reserves	20,544,954	668,844	21,213,798
Total Expenditures and Reserves	310,569,318		279,799,277

Marion County Board of County Commissioners
Analysis of Change in Millage Rate - General Fund
Fiscal Years 2023-24 and 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

07/02/2024

Net Increase (Decrease) in Ad Valorem Funding and Millage Rate

Adopted Millage Rate 2023-24		3.35
Millage Change from Increase in Taxable Property Value	(13,015,476)	(0.40)
Adopted Tax Levy @ 95% 2023-24	95,468,709	
<u>Changes in Sources: (Increases)/Decreases</u>		
County Commission Departments	(5,937,728)	(0.18)
County Attorney	(151,357)	-
Clerk of Court and Comptroller	(144,291)	-
Property Appraiser	(51)	-
Sheriff	(604,800)	(0.02)
Supervisor of Elections	-	-
Tax Collector	(1,720,363)	(0.05)
Courts and Criminal Justice	(149,744)	-
Agencies	-	-
Other General Revenue	(36,114,536)	(1.12)
Fund Balance Carry Forward	53,385,512	1.63
Capital Improvements Carry Forward	33,211,419	1.03
<u>Changes in Uses: Increases/(Decreases)</u>		
County Commission Departments	7,498,086	0.23
County Commission Capital Improvements	(17,511,493)	(0.54)
County Attorney	39,974	-
Health Services	1,386,126	0.04
Clerk of Court and Comptroller	336,005	0.01
Property Appraiser	163,731	0.01
Sheriff - Jail	10,417,699	0.32
Sheriff - Emergency Management	301,876	0.01
Supervisor of Elections	(104,590)	-
Tax Collector	279,273	0.01
Courts and Criminal Justice	288,694	0.01
Agencies	251,278	0.01
Transfers and Other	437,331	0.01
Reappropriated Capital Improvements	(33,211,419)	(1.03)
Reserves	668,844	0.02
Increase in Tax Levy @ 95% and Millage Rate	13,015,476	(0.00)
Proposed Tax Levy & Millage Rate 2024-25	108,484,185	3.35

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(13,015,476)	(0.40)
Millage Change from Net (Increase) in Other Revenues	(44,822,870)	(1.37)
Millage Change from Net (Increase) in Capital Improv Carry Forward	33,211,419	1.03
Millage Change from Net (Increase) in Fund Balance Carry Forward	53,385,512	1.63
Millage Change from (Increase) in Total Funding Sources	28,758,585	0.89
Millage Change from Net Increase in Expenditures	3,783,990	0.12
Millage Change from Reappropriated Capital Improvements	(33,211,419)	(1.03)
Millage Change from Increase in Reserves	668,844	0.02
Millage Change from Increase in Total Funding Uses	(28,758,585)	(0.89)
Net Increase in Proposed Millage Rate	-	-

Marion County Board of County Commissioners
Analysis of Change in Millage Rate - Fine & Forfeiture Fund
Fiscal Years 2023-24 and 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

07/02/2024

	Adopted Budget 2023-24	Difference	Tentative Budget 2024-25
Ad Valorem Millage Rate	0.83	-	0.83
Taxable Property Value	29,998,023,198		34,087,725,071
<u>Revenues</u>			
Ad Valorem @ 95%	23,653,441	3,224,730	26,878,171
Other Revenue	1,211,415	591,661	1,803,076
Total Revenues	24,864,856		28,681,247
Fund Balance Carry Forward	5,739,299	2,087,813	7,827,112
Total Revenues and Carry Forward	30,604,155		36,508,359
<u>Expenditures</u>			
Sheriff - Bailiff	4,972,540	495,868	5,468,408
Sheriff - Regular	16,779,725	3,469,160	20,248,885
Public Safety Communications	-	-	-
Clerk of Court and Comptroller	8,000	-	8,000
State Attorney Technology	1,154,075	196,015	1,350,090
Department of Juvenile Justice	1,804,065	107,935	1,912,000
Total Expenditures	24,718,405		28,987,383
Reserves	5,885,750	1,635,226	7,520,976
Total Expenditures and Reserves	30,604,155		36,508,359

Net Increase (Decrease) in Ad Valorem Funding and Millage Rate

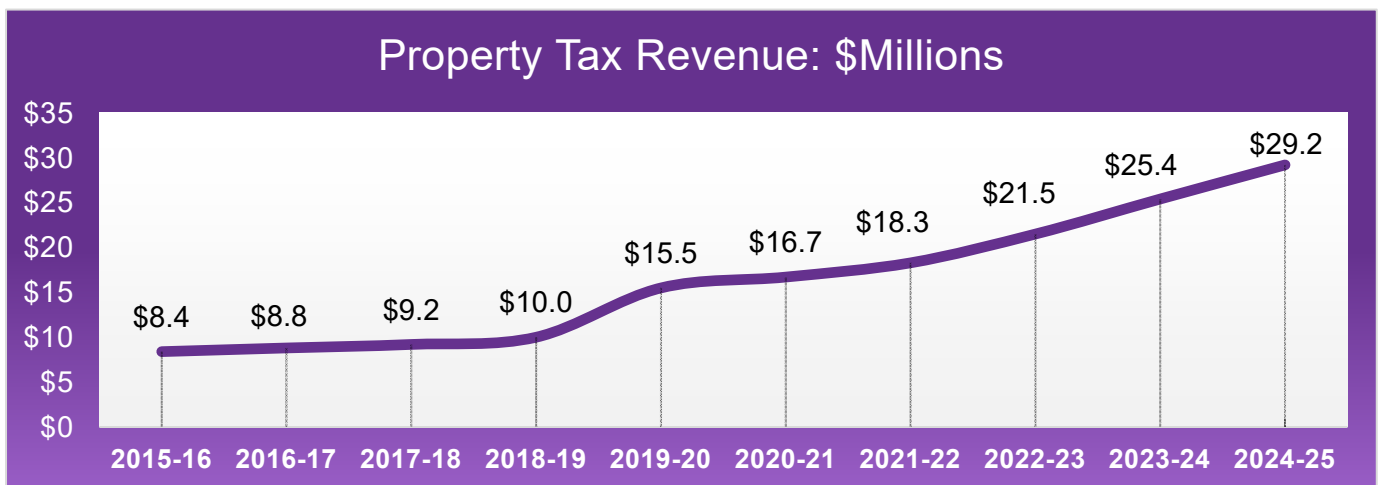
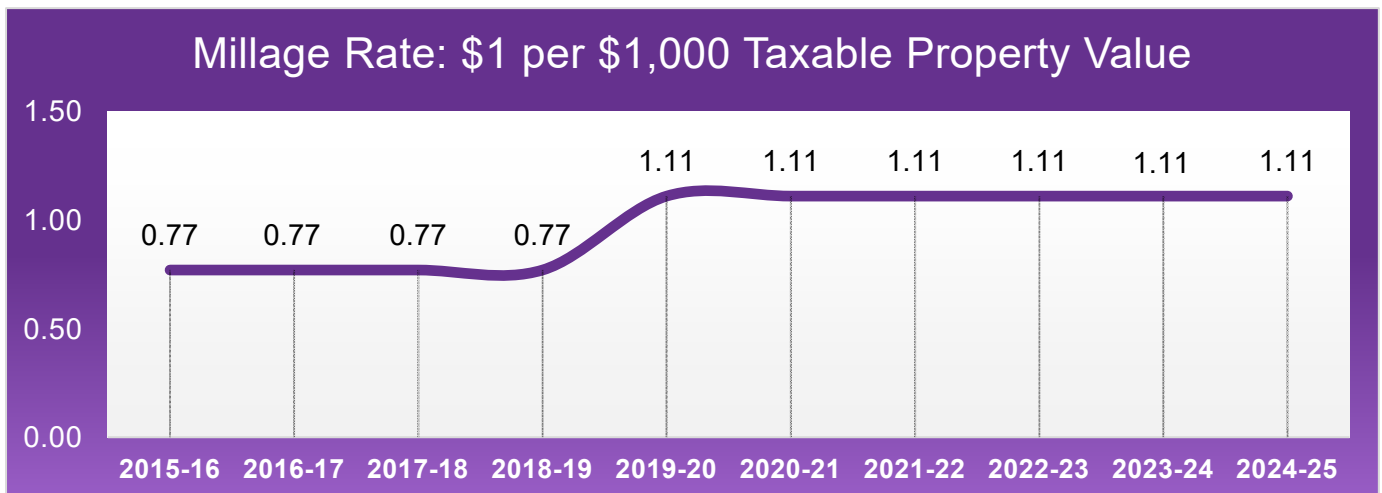
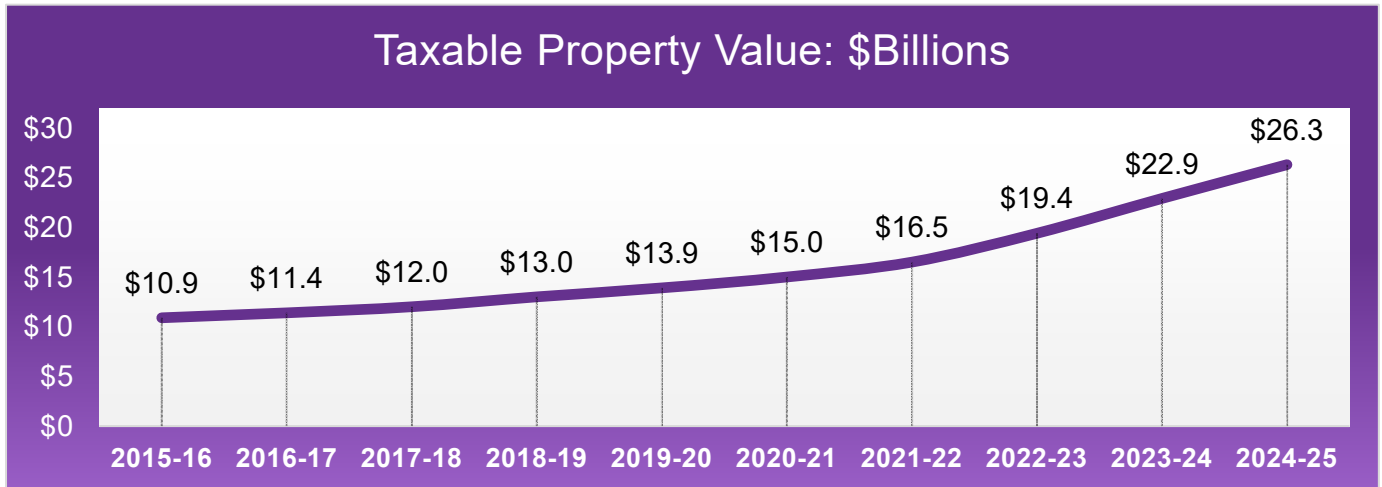
Adopted Millage Rate 2023-24		0.83
Millage Change from Increase in Taxable Property Value	(3,224,730)	(0.10)
Adopted Tax Levy @ 95% 2023-24	23,653,441	
<u>Changes in Sources: (Increases)/Decreases</u>		
Other Revenue	(591,661)	(0.02)
Projected Carry Forward	(2,087,813)	(0.07)
<u>Changes in Uses: Increases/(Decreases)</u>		
Sheriff Bailiff	495,868	0.02
Sheriff Regular	3,469,160	0.11
Public Safety Communications Allocation	-	-
State Attorney Technology	196,015	0.01
Department of Juvenile Justice	107,935	-
Reserves	1,635,226	0.05
Increase in Tax Levy @ 95% and Millage Rate	3,224,730	-
Proposed Tax Levy & Millage Rate 2024-25	26,878,171	0.83

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(3,224,730)	(0.10)
Millage Change from Net Decrease in Other Revenues	(591,661)	(0.02)
Millage Change from Net Decrease in Fund Balance Carry Forward	(2,087,813)	(0.07)
Millage Change from (Increase) in Total Funding Sources	(5,904,204)	(0.19)
Millage Change from Net Increase in Expenditures	4,268,978	0.14
Millage Change from Increase in Reserves	1,635,226	0.05
Millage Change from Increase in Total Funding Uses	5,904,204	0.19
Net Increase in Proposed Millage Rate	-	-

Fire Rescue and EMS Fund
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2015-16 through 2024-25 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Fire Rescue and EMS Fund
Fiscal Years 2020-21 through 2024-25

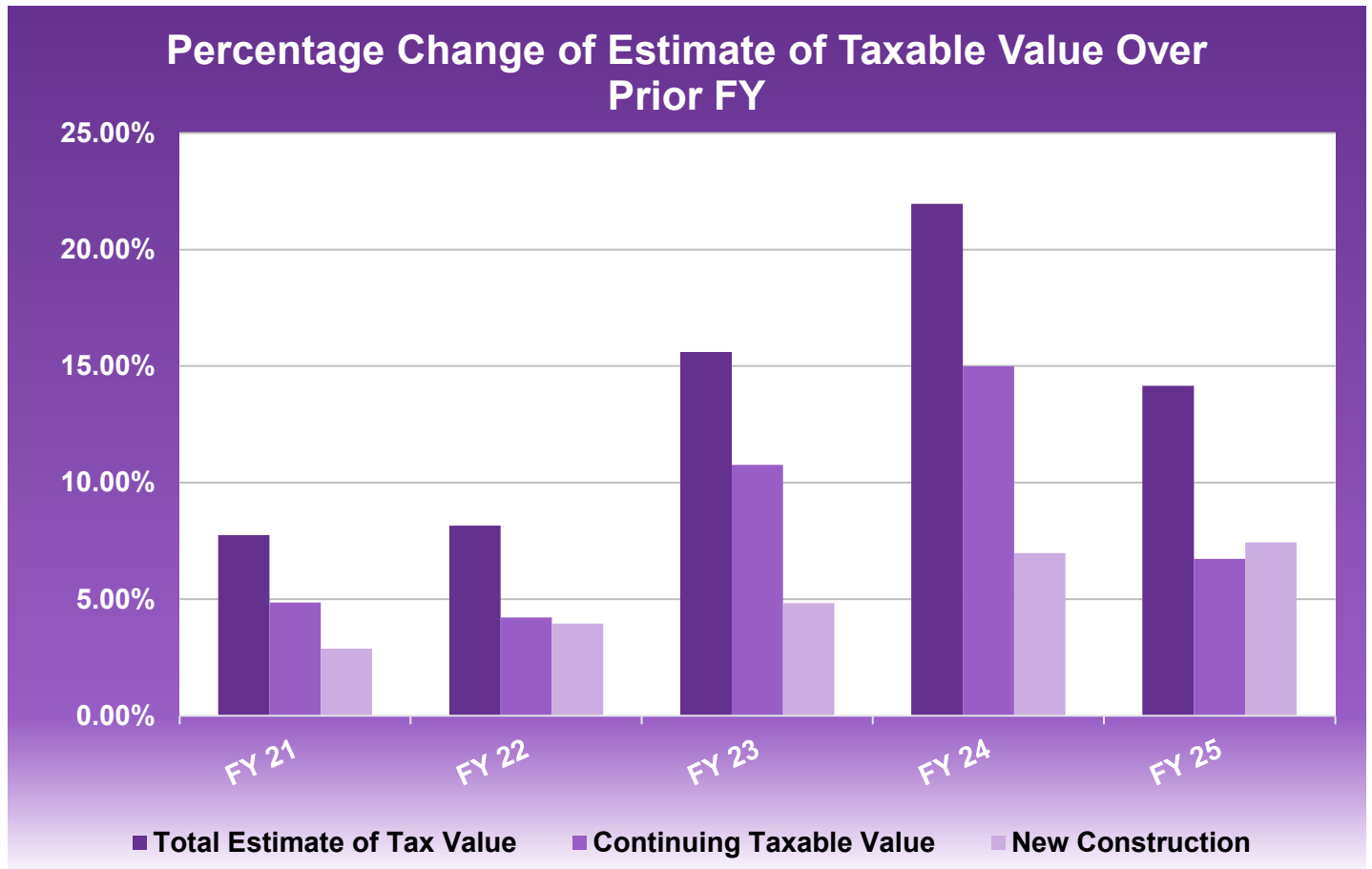
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25
------------------------	------------------------	------------------------	------------------------	------------------------

SUMMARY

Millage Rate: 1.11 1.11 1.11 1.11 1.11

Continuing Taxable Value	14,550,000,000	15,580,000,000	17,910,000,000	21,492,000,000	24,328,193,616
New Construction	400,000,000	590,000,000	780,000,000	1,303,000,000	1,693,151,726
Total Estimate	14,950,000,000	16,170,000,000	18,690,000,000	22,795,000,000	26,021,345,342



Marion County Board of County Commissioners
Analysis of Change in Millage Rate - Fire Rescue and EMS Fund
Fiscal Years 2023-24 and 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

07/02/2024

	Adopted Budget 2023-24	Difference	Tentative Budget 2024-25
Ad Valorem Millage Rate	1.11	-	1.11
Taxable Property Value	22,907,556,460		26,267,303,796
<u>Revenues</u>			
Ad Valorem @ 95%	24,156,019	3,542,853	27,698,872
Special Assessments - Fire Protection @ 95%	33,749,075	1,320,511	35,069,586
Other Revenue	2,606,164	1,436,780	4,042,944
Total Revenues	60,511,258		66,811,402
Fund Balance Carry Forward	18,715,546	(2,312,598)	16,402,948
Total Revenues and Carry Forward	79,226,804		83,214,350
<u>Expenditures</u>			
Fire Rescue and EMS	65,515,356	4,510,262	70,025,618
Public Safety Communications	1,502,295	(445,951)	1,056,344
City of Ocala	286,300	13,700	300,000
Other Charges	250,001	-	250,001
Total Expenditures	67,553,952		71,631,963
Reserve for Cash Carry Forward	11,672,852	(90,465)	11,582,387
Total Expenditures and Reserves	79,226,804		83,214,350

Net Increase (Decrease) in Ad Valorem Funding and Millage Rate

Adopted Millage Rate 2023-24		1.11
Millage Change from Increase in Taxable Property Value	(3,542,853)	(0.14)
Adopted Tax Levy @ 95% 2023-24	24,156,019	

Changes in Sources: (Increases)/Decreases

Special Assessments - Fire Protection	(1,320,511)	(0.05)
Other Revenue	(1,436,780)	(0.06)
Available Carry Forward	2,312,598	0.09

Changes in Uses: Increases/(Decreases)

Fire Rescue and EMS	4,510,262	0.18
Public Safety Communications Allocation	(445,951)	(0.02)
City of Ocala	13,700	-
Other Charges	-	-
Reserve for Cash Carry Forward	(90,465)	-

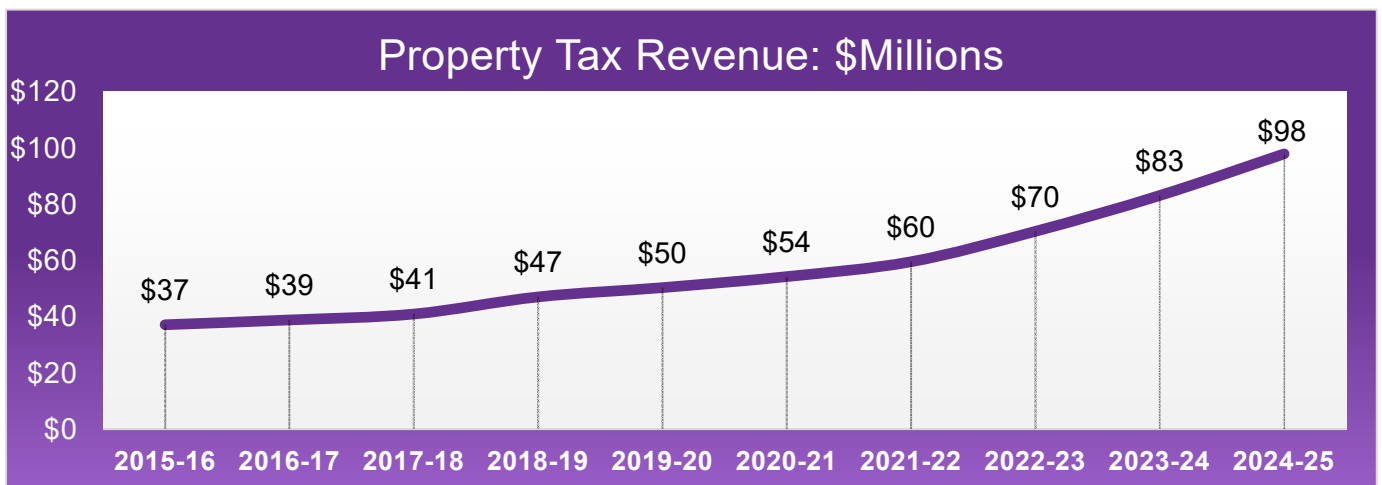
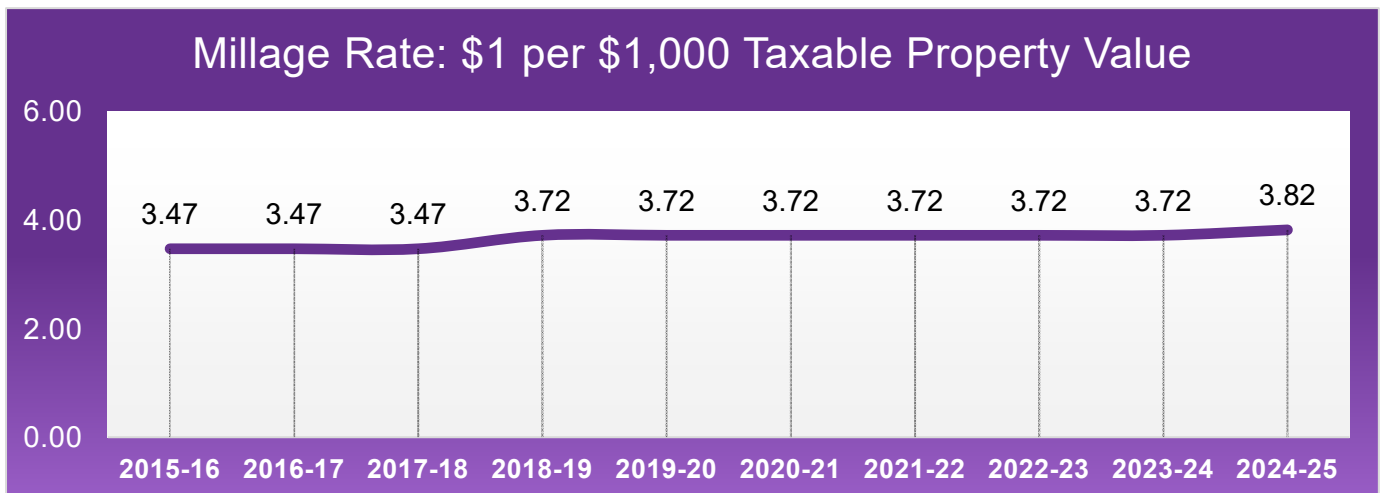
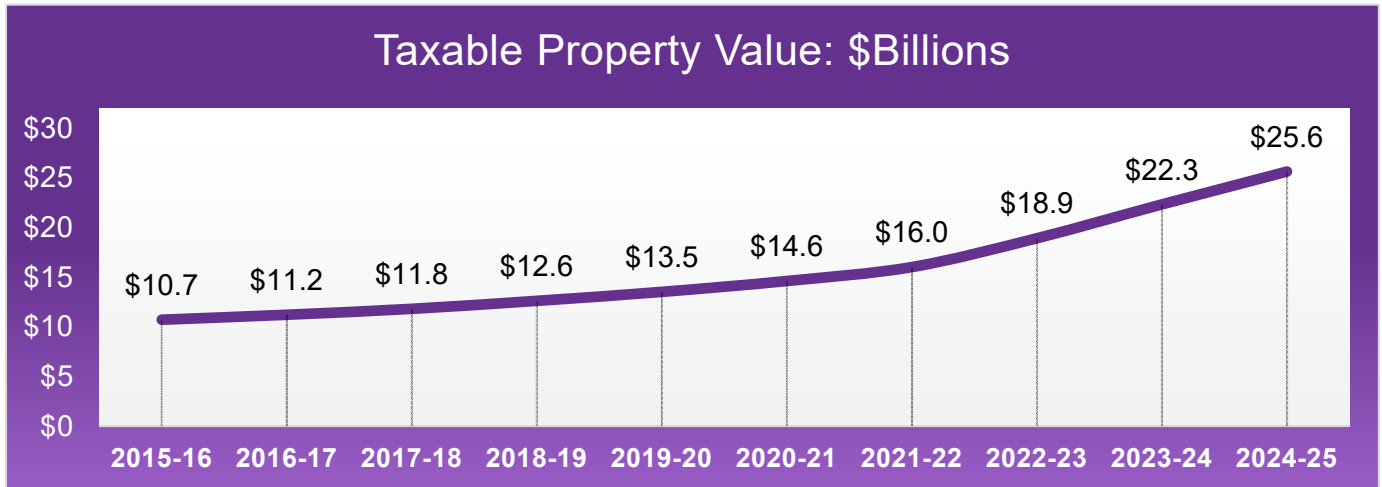
Increase in Tax Levy @ 95% and Millage Rate	3,542,853	(0.00)
Proposed Tax Levy & Millage Rate 2024-25	27,698,872	1.11

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(3,542,853)	(0.14)
Millage Change from Net (Increase) in Other Revenues	(2,757,291)	(0.11)
Millage Change from Net (Increase) in Fund Balance Carry Forward	2,312,598	0.09
Millage Change from (Increase) in Total Funding Sources	(3,987,546)	(0.16)
Millage Change from Net Increase in Expenditures	4,078,011	0.16
Millage Change from Increase in Reserves	(90,465)	-
Millage Change from Increase in Total Funding Uses	3,987,546	0.16
Net Increase in Proposed Millage Rate	-	-

MSTU for Law Enforcement
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2015-16 through 2024-25 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - MSTU for Law Enforcement
Fiscal Years 2020-21 through 2024-25

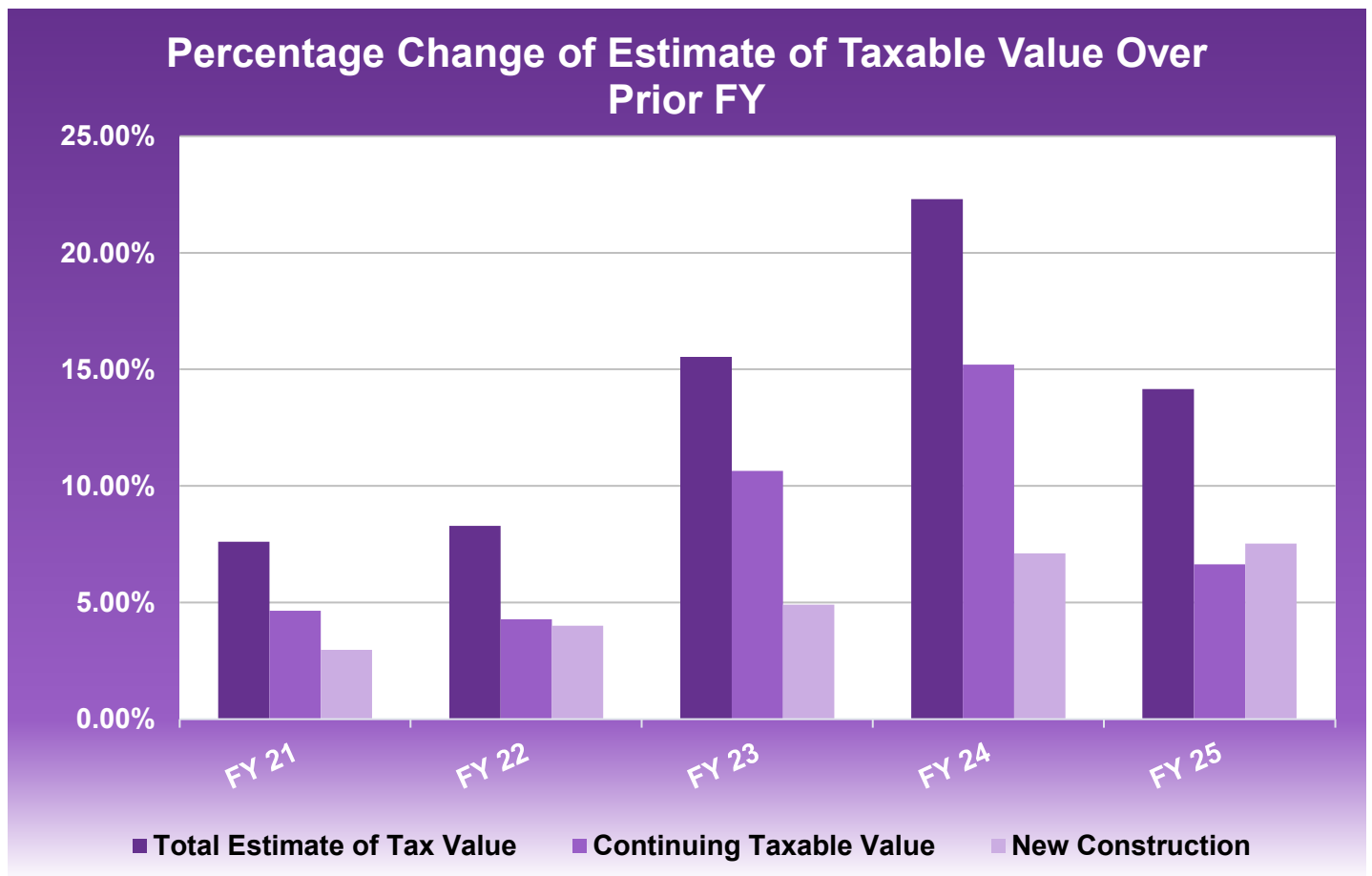
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25
------------------------	------------------------	------------------------	------------------------	------------------------

SUMMARY

Millage Rate:	3.72	3.72	3.72	3.72	3.82
---------------	------	------	------	------	------

Continuing Taxable Value	14,100,000,000	15,120,000,000	17,370,000,000	20,897,000,000	23,656,216,050
New Construction	400,000,000	580,000,000	770,000,000	1,288,000,000	1,669,138,855
Total Estimate	14,500,000,000	15,700,000,000	18,140,000,000	22,185,000,000	25,325,354,905



Marion County Board of County Commissioners
Analysis of Change in Millage Rate - MSTU for Law Enforcement
Fiscal Years 2023-24 and 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

07/02/2024

	Adopted Budget 2023-24	Difference	Tentative Budget 2024-25
Ad Valorem Millage Rate	3.72	0.10	3.82
Taxable Property Value	22,295,717,493		25,589,887,942
<u>Revenues</u>			
Ad Valorem @ 95%	78,793,066	14,072,637	92,865,703
Other Revenue	3,154,047	1,824,195	4,978,242
Total Revenues	81,947,113		97,843,945
Fund Balance Carry Forward	12,959,722	4,267,959	17,227,681
Total Revenues and Carry Forward	94,906,835		115,071,626
<u>Expenditures</u>			
Sheriff - Patrol & CID	76,425,803	13,313,121	89,738,924
Public Safety Communications	2,282,200	943,858	3,226,058
Other Charges	3,337,679	497,954	3,835,633
Total Expenditures	82,045,682		96,800,615
Reserve for Cash Carry Forward	12,861,153	5,409,858	18,271,011
Total Expenditures and Reserves	94,906,835		115,071,626

Net Increase (Decrease) in Ad Valorem Funding and Millage Rate

Adopted Millage Rate 2023-24		3.72
Millage Change from Increase in Taxable Property Value	(11,641,598)	(0.48)
Adopted Tax Levy @ 95% 2023-24	78,793,066	

Changes in Sources: (Increases)/Decreases

Other Revenue	(1,824,195)	(0.08)
Available Carry Forward	(4,267,959)	(0.17)

Changes in Uses: Increases/(Decreases)

Sheriff Patrol & CID	13,313,121	0.55
Public Safety Communications Allocation	943,858	0.04
Other Charges	497,954	0.02
Reserve for Cash Carry Forward	5,409,858	0.22
Increase in Tax Levy @ 95% and Millage Rate	14,072,637	0.10
Proposed Tax Levy & Millage Rate 2024-25	92,865,703	3.82

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(11,641,598)	(0.48)
Millage Change from Net (Increase) in Other Revenues	(1,824,195)	(0.08)
Millage Change from Net (Increase) in Fund Balance Carry Forward	(4,267,959)	(0.17)
Millage Change from (Increase) in Total Funding Sources	(17,733,752)	(0.73)
Millage Change from Net Increase in Expenditures	14,754,933	0.61
Millage Change from Increase in Reserves	5,409,858	0.22
Millage Change from Increase in Total Funding Uses	20,164,791	0.83
Net Increase in Proposed Millage Rate	2,431,039	0.10

Marion County Board of County Commissioners
Average Tax Levies - Single Family Properties
Countywide & Major MSTUs
Adopted 2023-24 and Tentative 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Adopted</u> <u>2023-24</u>	<u>Tentative</u> <u>2024-25</u>	<u>Change</u>
<u>Millage Rate</u>			
Countywide	4.29	4.29	-
MSTU for Law Enforcement	3.72	3.82	0.10
Fire Rescue MSTU	1.11	1.11	-

All Single Family Properties

Countywide Average Taxable Value	\$ 130,683	\$ 145,094	\$ 14,411
<u>Property Tax Levy</u>			
Countywide	\$ 561	\$ 622	\$ 61
MSTU for Law Enforcement	486	554	68
Fire Rescue MSTU	145	161	16
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,192</u>	<u>\$ 1,337</u>	<u>\$ 145</u>

Homestead Single Family Properties

Countywide Average Taxable Value	\$ 111,387	\$ 122,671	\$ 11,284
<u>Property Tax Levy</u>			
Countywide	\$ 478	\$ 526	\$ 48
MSTU for Law Enforcement	414	469	55
Fire Rescue MSTU	124	136	12
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,016</u>	<u>\$ 1,131</u>	<u>\$ 115</u>

Example: Homestead Single Family Property with 3% Increase

	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>
Market Value	\$ 250,000	\$ 275,000	\$ 25,000
Taxable Value	\$ 200,000	\$ 206,000	\$ 6,000
<u>Property Tax Levy</u>			
Countywide	\$ 858	\$ 884	\$ 26
MSTU for Law Enforcement	744	787	43
Fire Rescue MSTU	222	229	7
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,824</u>	<u>\$ 1,900</u>	<u>\$ 76</u>

Note: Countywide average taxable values applied to all millage rates presented, average values within MSTUs vary.

Source: Countywide Average Taxable Values - Marion County Property Appraiser

Marion County Board of County Commissioners
Comparison of Tax Levies - Selected Property Categories
Countywide & Major MSTUs
Adopted 2023-24 and Tentative 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

<u>Millage Rates</u>	<u>Adopted 2023-24</u>	<u>Tentative 2024-25</u>	<u>Millage Increase</u>
Countywide	4.29	4.29	-
MSTU for Law Enforcement	3.72	3.82	0.10
Fire Rescue MSTU	1.11	1.11	-
Typical - Unincorporated Area Total	9.12	9.22	0.10

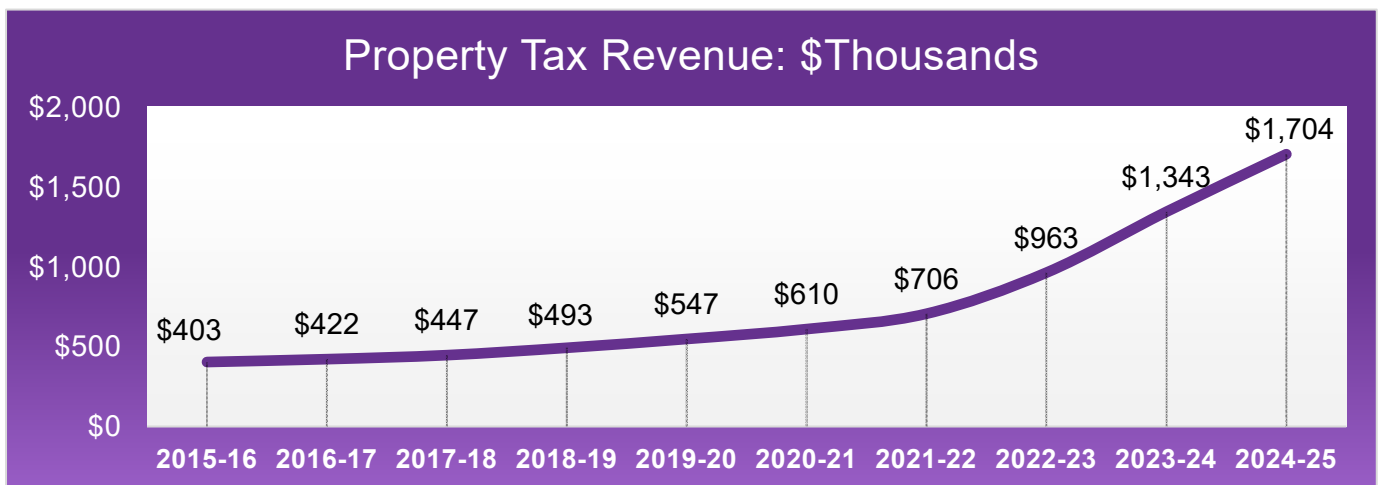
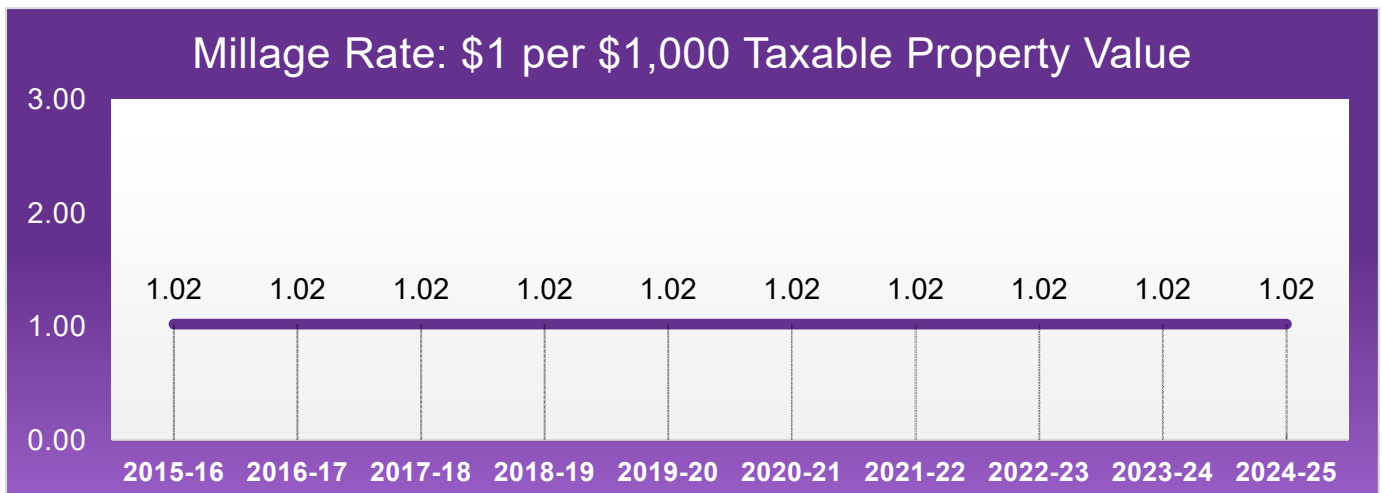
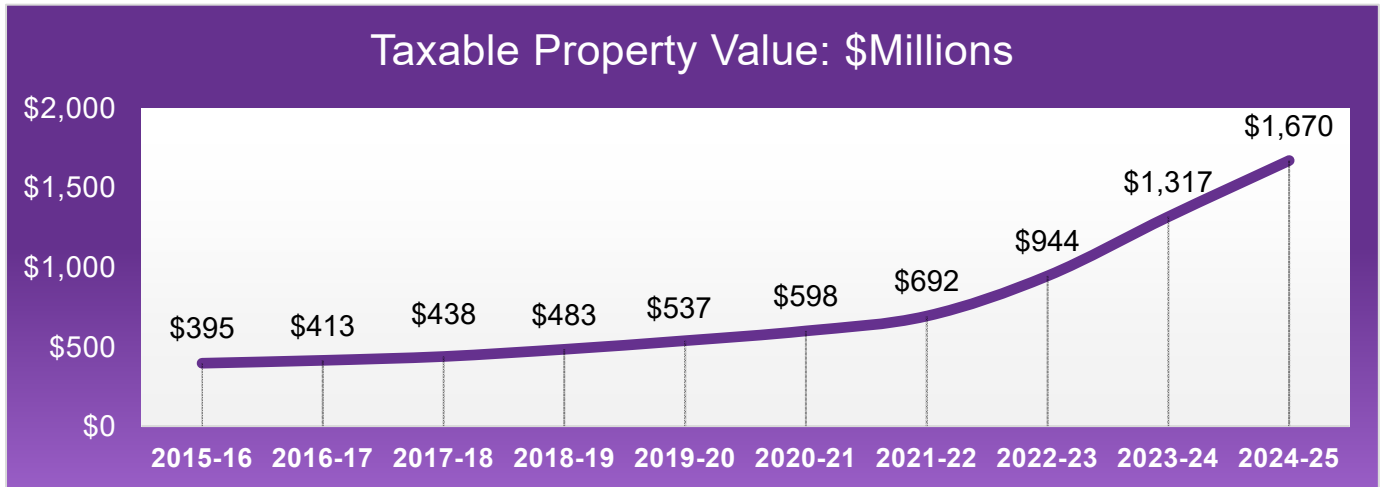
<u>Property Category</u>	<u>Average Taxable Value 2023-24</u>	<u>Average Taxable Value 2024-25</u>	<u>Total Tax Levy 2023-24</u>	<u>Total Tax Levy 2024-25</u>	<u>Tax Levy Increase</u>
All Single Family Home	\$ 130,683	\$ 145,094	\$ 1,192	\$ 1,337	\$ 145
Homestead Single Family Home	\$ 111,387	\$ 122,671	\$ 1,016	\$ 1,131	\$ 115
One Story Store	\$ 563,589	\$ 592,661	\$ 5,141	\$ 5,465	\$ 324
Warehouse / Distribution / Storage	\$ 1,096,522	\$ 1,379,303	\$ 10,000	\$ 12,717	\$ 2,717
Restaurant / Cafeteria	\$ 728,045	\$ 753,367	\$ 6,639	\$ 6,946	\$ 307
Financial Institution	\$ 1,078,522	\$ 1,108,904	\$ 9,836	\$ 10,224	\$ 388
Manufacturing	\$ 1,304,820	\$ 1,397,098	\$ 11,900	\$ 12,882	\$ 982
Hotel / Motel	\$ 2,879,690	\$ 3,072,910	\$ 26,262	\$ 28,333	\$ 2,071
Department Store	\$ 7,964,392	\$ 8,008,672	\$ 72,635	\$ 73,840	\$ 1,205

Note: Countywide average taxable values applied to all millage rates presented, average values within MSTUs vary.

Source: Countywide Average Taxable Values - Marion County Property Appraiser

Marion Oaks MSTU
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2015-16 through 2024-25 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Marion Oaks MSTU
Fiscal Years 2020-21 through 2024-25

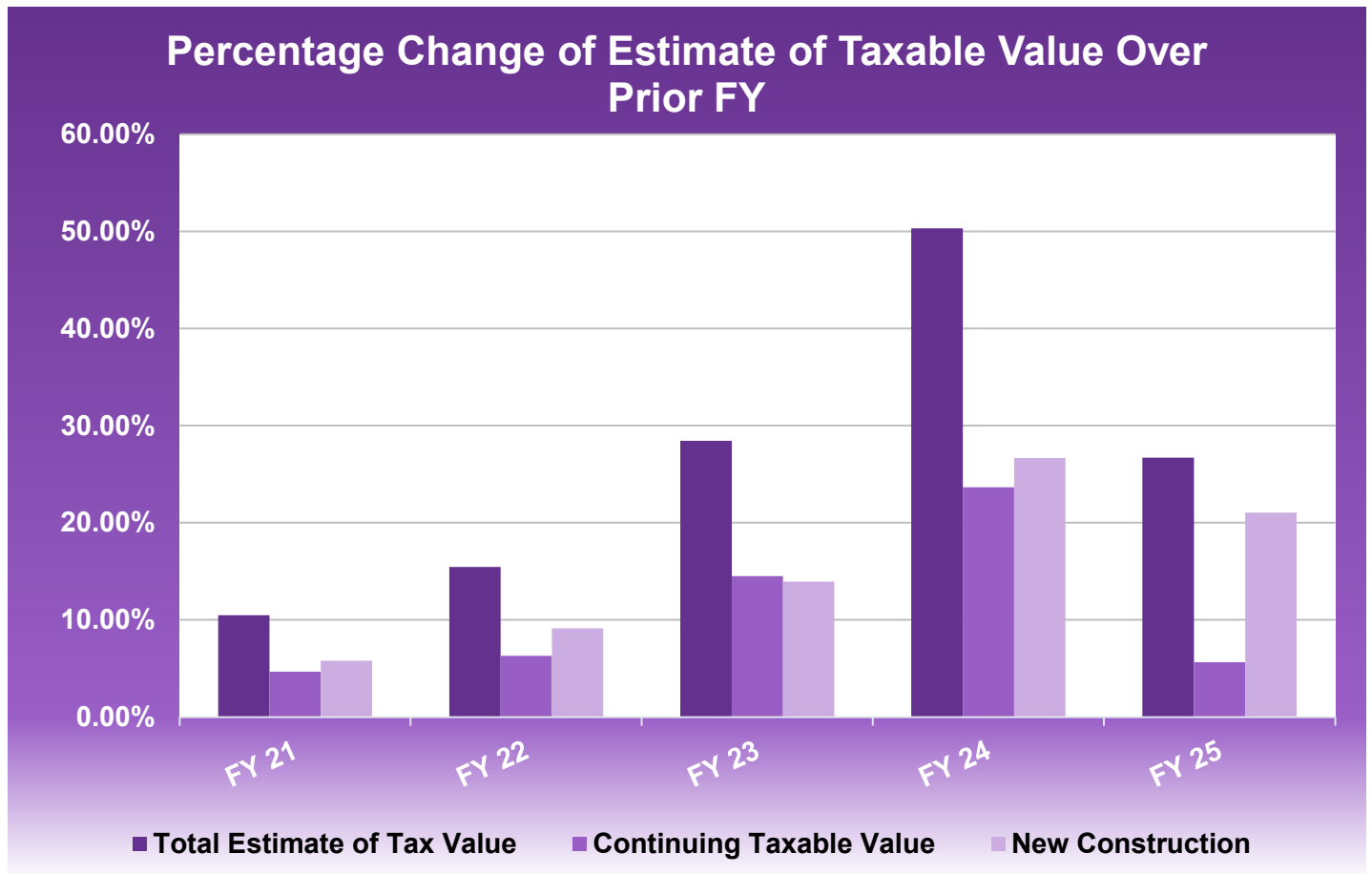
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25
------------------------	------------------------	------------------------	------------------------	------------------------

SUMMARY

Millage Rate: 1.02 1.02 1.02 1.02 1.02

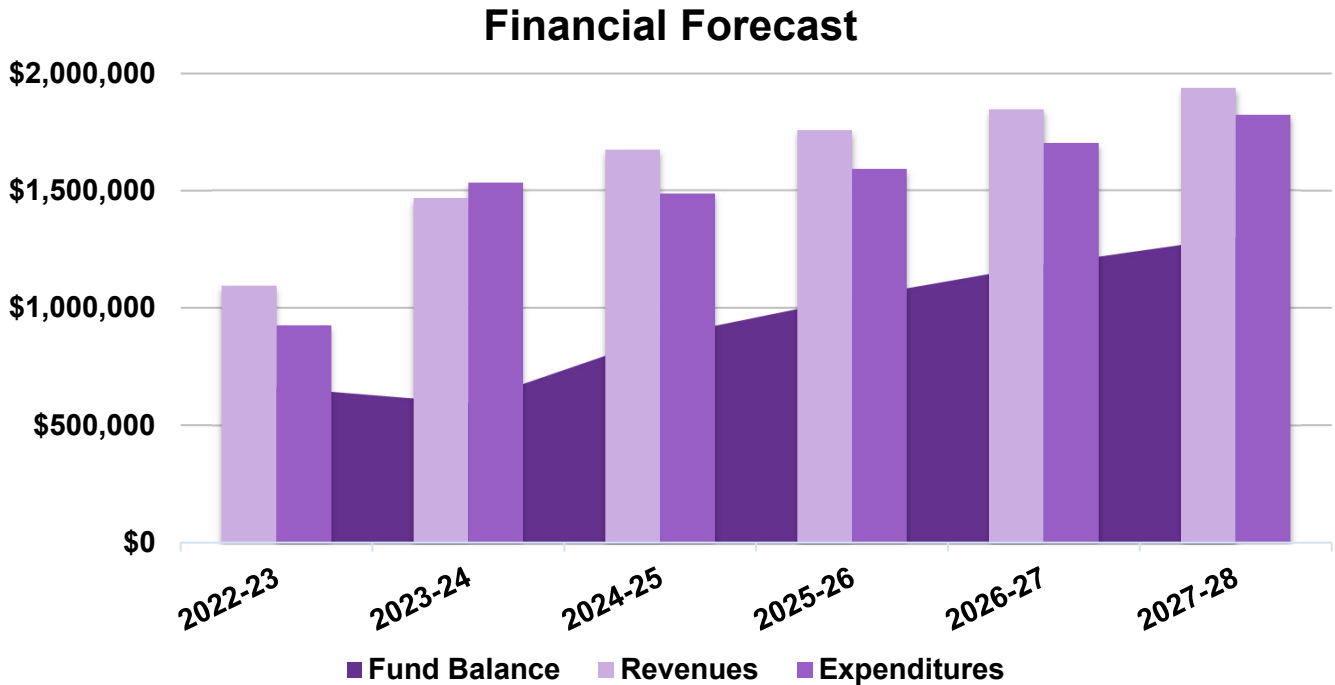
Continuing Taxable Value	559,000,000	627,200,000	780,000,000	1,081,950,000	1,389,509,968
New Construction	31,000,000	54,000,000	95,000,000	233,300,000	277,010,179
Total Estimate	590,000,000	681,200,000	875,000,000	1,315,250,000	1,666,520,147



Marion Oaks MSTU for Recreation
Financial Forecast
Fiscal Years 2022-23 through 2027-28

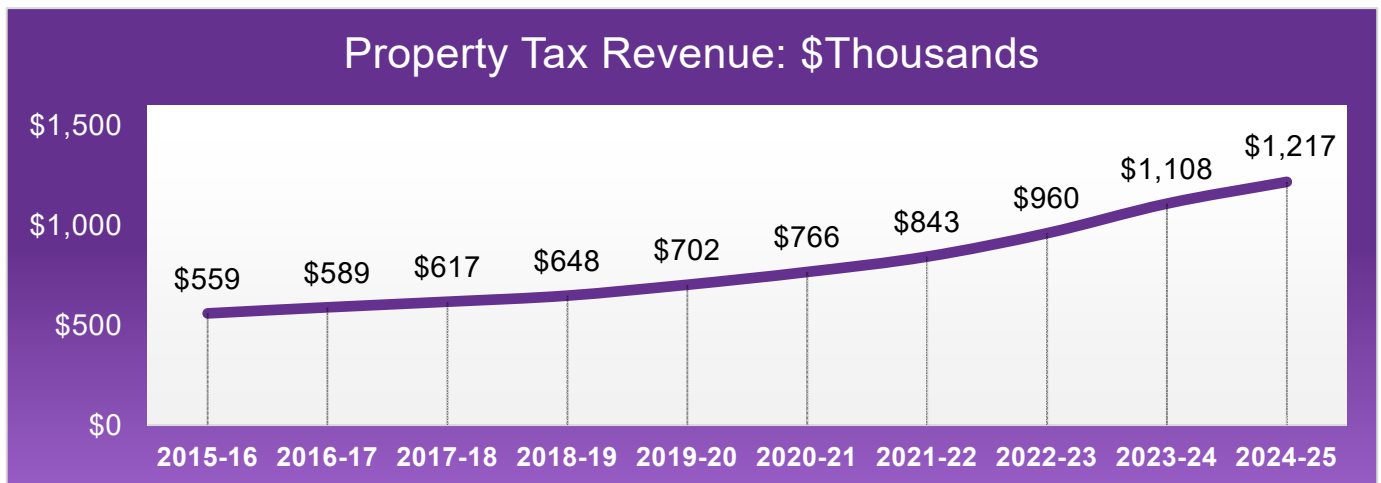
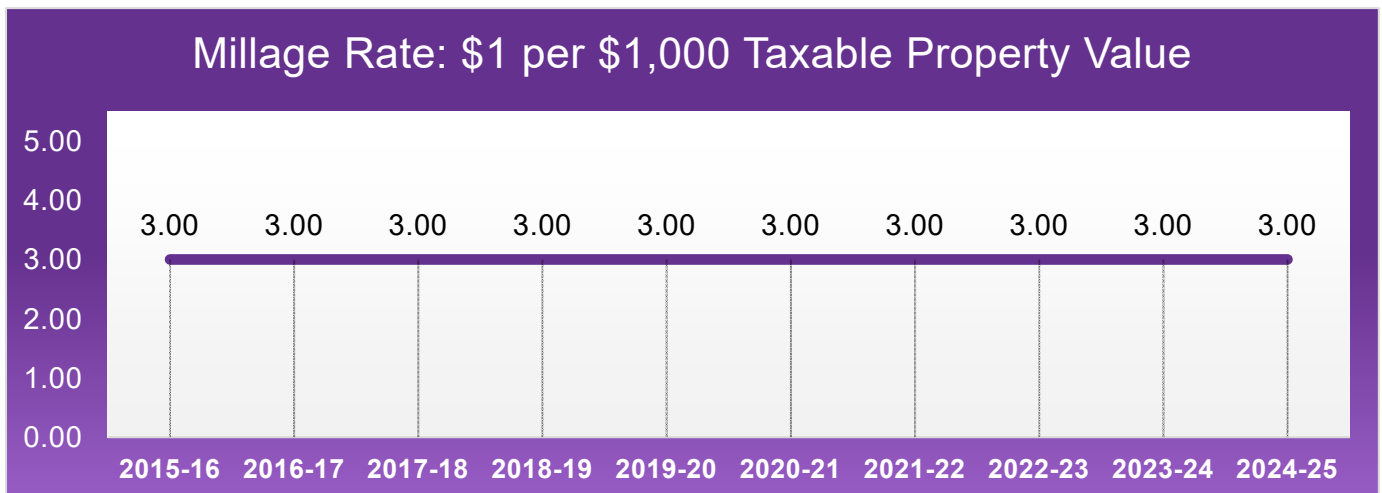
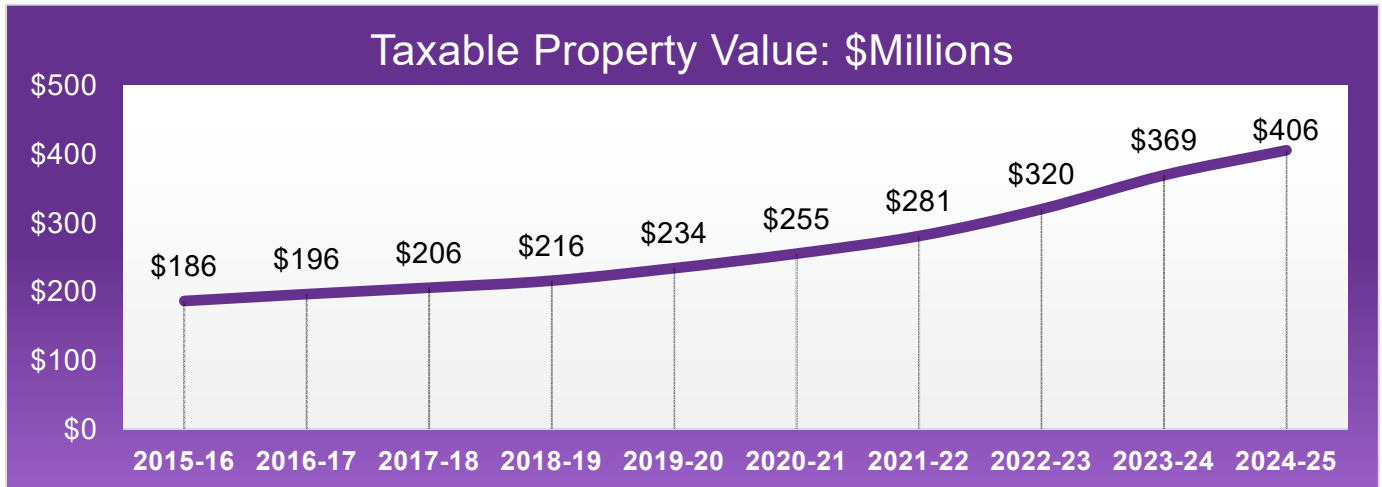
Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Millage Rate:	1.02	1.02	1.02	1.02	1.02	1.02
Revenues	1,095,109	1,468,764	1,674,537	1,758,264	1,846,178	1,938,487
Balances Forward - Cash Regular	492,395	661,678	689,864	876,488	1,042,685	1,185,351
TOTAL REVENUES & OTHER	1,587,504	2,130,442	2,364,401	2,634,752	2,888,863	3,123,838
TOTAL EXPENDITURE SUMMARY	925,825	1,533,387	1,487,913	1,592,067	1,703,512	1,822,758
ENDING FUND BALANCE	661,678	597,055	876,488	1,042,685	1,185,351	1,301,080
Increase / (Decrease) in Fund Balance		(64,623)	279,433	166,197	142,666	115,729



Silver Springs Shores - Special Tax District
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2015-16 through 2024-25 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department

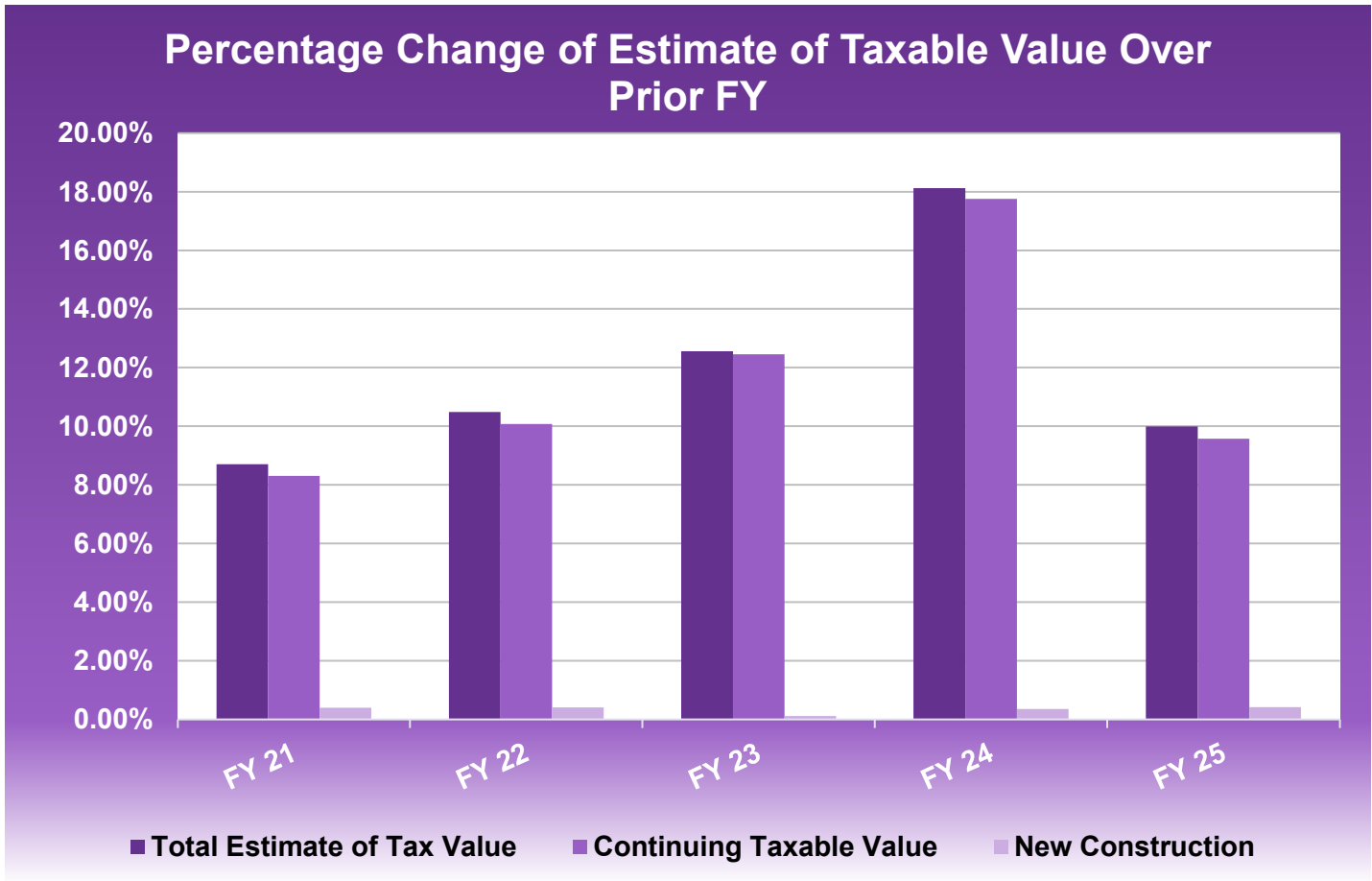


Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25
------------------------	------------------------	------------------------	------------------------	------------------------

Millage Rate:	3.00	3.00	3.00	3.00	3.00
---------------	------	------	------	------	------

Continuing Taxable Value	249,100,000	275,200,000	310,595,000	366,110,000	402,367,556
New Construction	900,000	1,000,000	295,000	1,100,000	1,540,342
Total Estimate	250,000,000	276,200,000	310,890,000	367,210,000	403,907,898

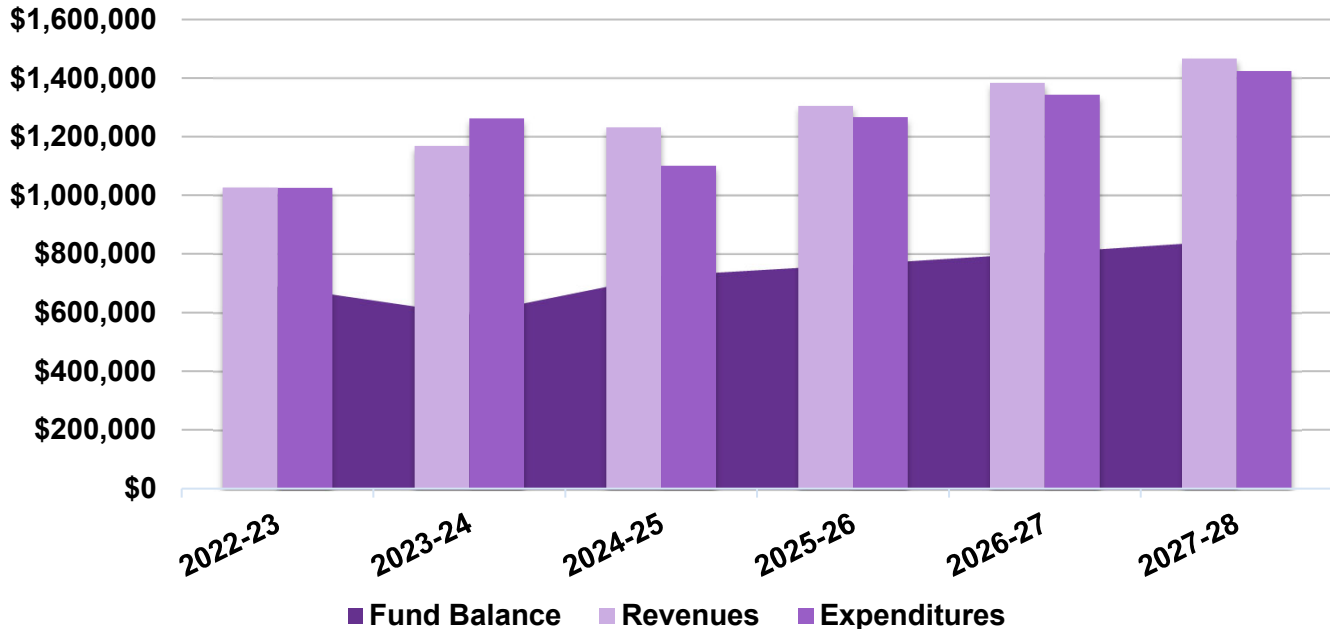


Silver Springs Shores Special Tax District Financial Forecast Fiscal Years 2022-23 through 2027-28

Prepared by: Clerk of Court and Comptroller - Budget Department

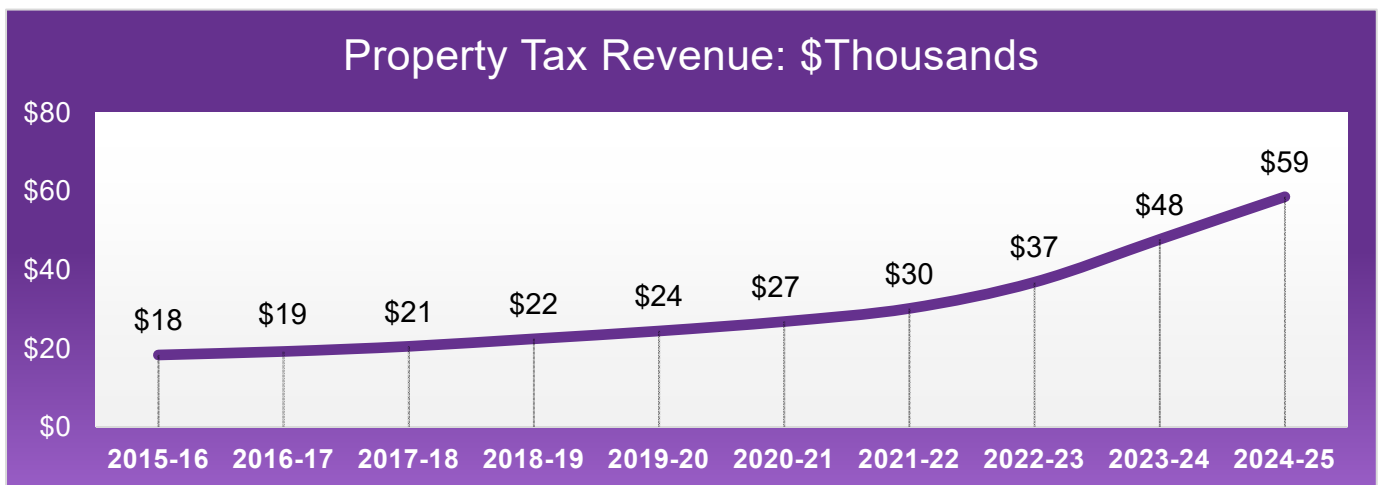
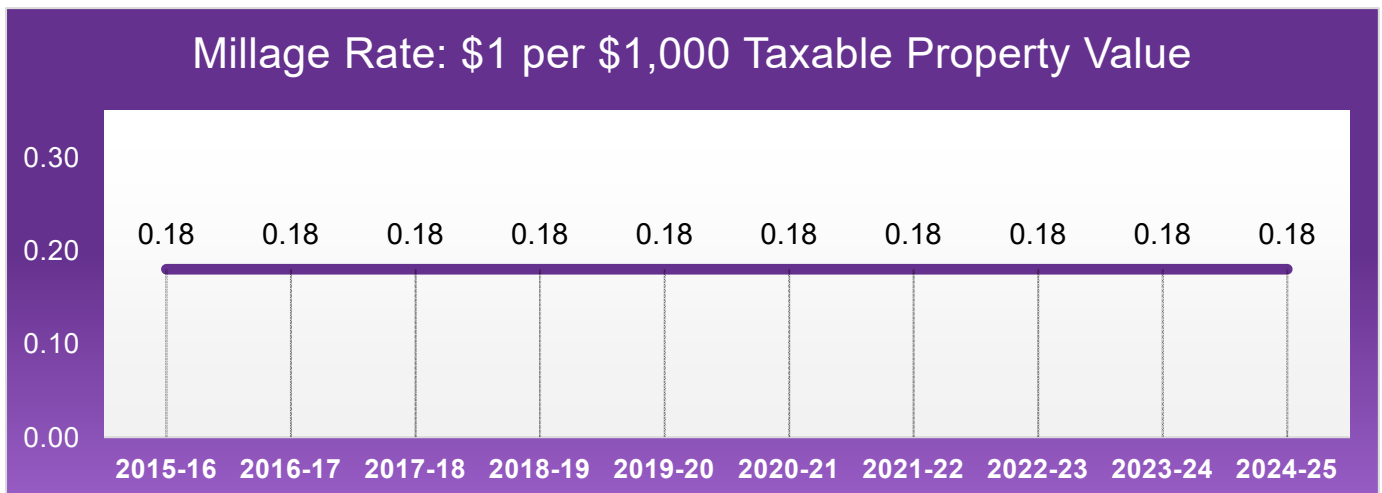
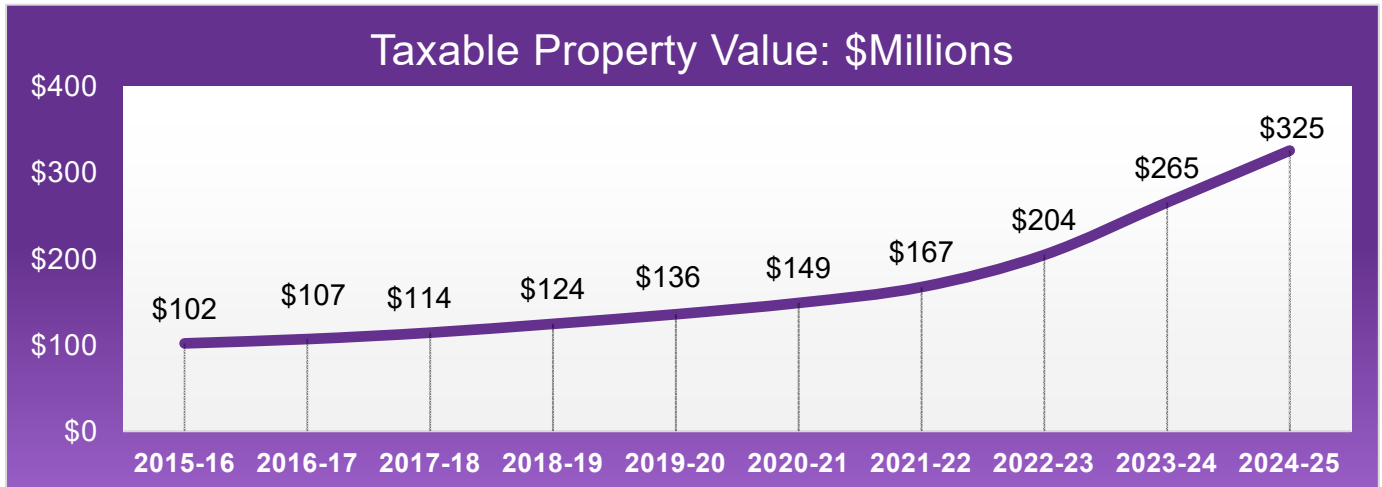
	Actual 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Millage Rate:	3.00	3.00	3.00	3.00	3.00	3.00
Revenues	1,026,550	1,168,608	1,231,335	1,305,216	1,383,529	1,466,541
Balances Forward - Cash Regular	689,002	689,864	595,815	726,222	764,454	804,979
TOTAL REVENUES & OTHER	1,715,552	1,858,472	1,827,150	2,031,438	2,147,983	2,271,520
TOTAL EXPENDITURE SUMMARY	1,025,687	1,262,657	1,100,928	1,266,984	1,343,004	1,423,585
ENDING FUND BALANCE	689,864	595,815	726,222	764,454	804,979	847,935
Increase / (Decrease) in Fund Balance		(94,049)	130,407	38,232	40,525	42,956

Financial Forecast



Hills of Ocala MSTU for Recreation
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2015-16 through 2024-25 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Hills of Ocala MSTU for Recreation
Fiscal Years 2020-21 through 2024-25

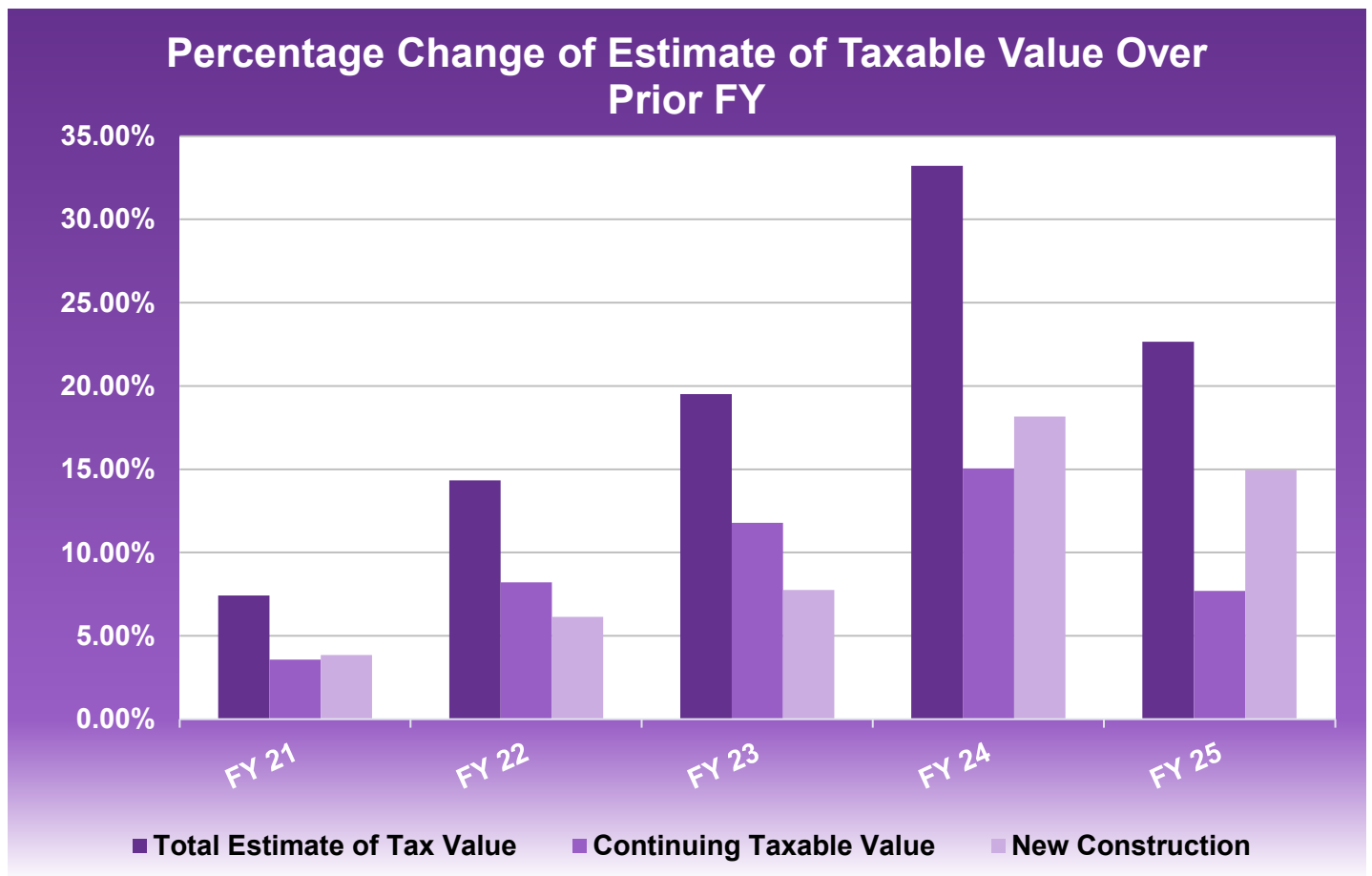
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25
------------------------	------------------------	------------------------	------------------------	------------------------

SUMMARY

Millage Rate: 0.18 0.18 0.18 0.18 0.18

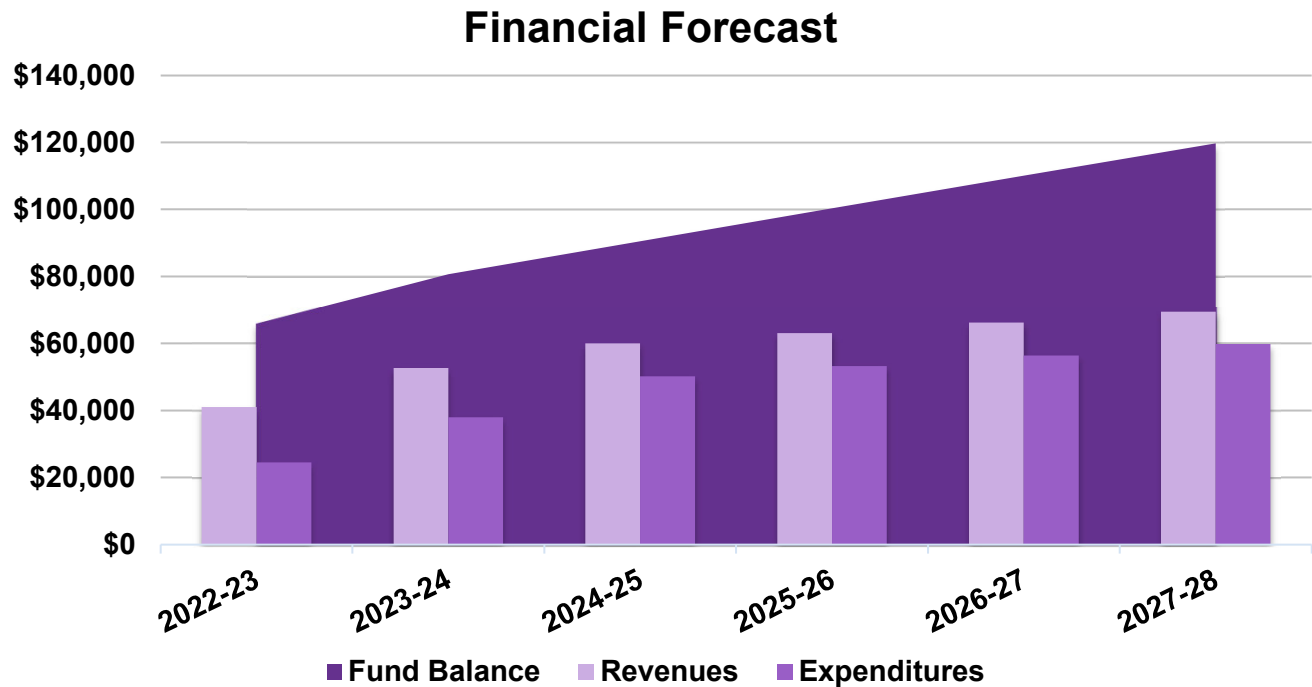
Continuing Taxable Value	139,800,000	156,900,000	185,340,000	228,000,000	284,326,558
New Construction	5,200,000	8,900,000	12,850,000	36,000,000	39,470,461
Total Estimate	145,000,000	165,800,000	198,190,000	264,000,000	323,797,019



Hills of Ocala MSTU for Recreation Financial Forecast Fiscal Years 2022-23 through 2027-28

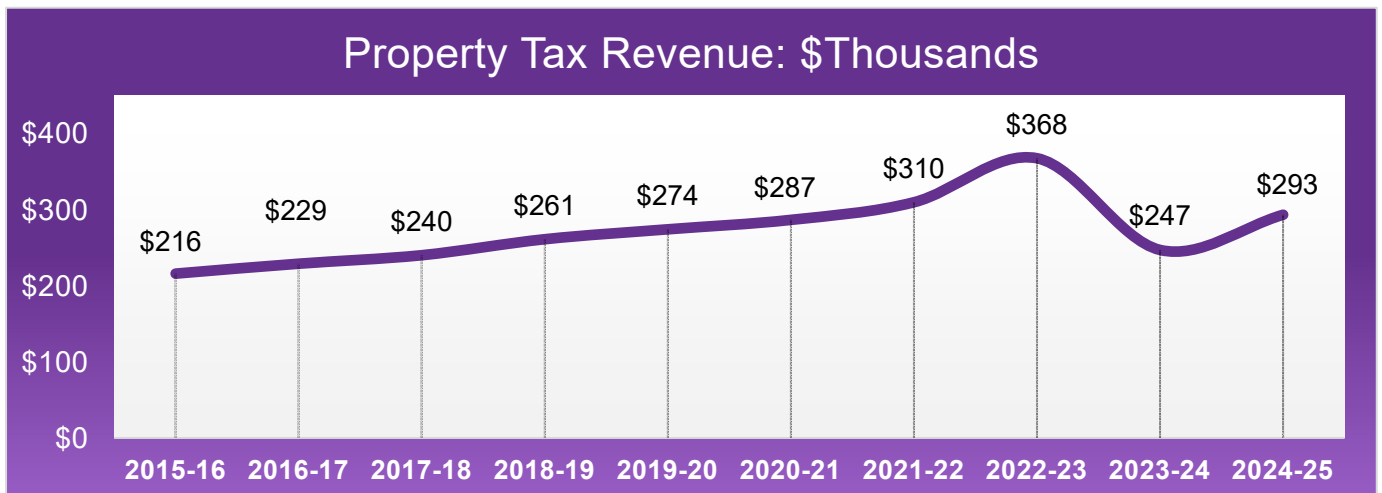
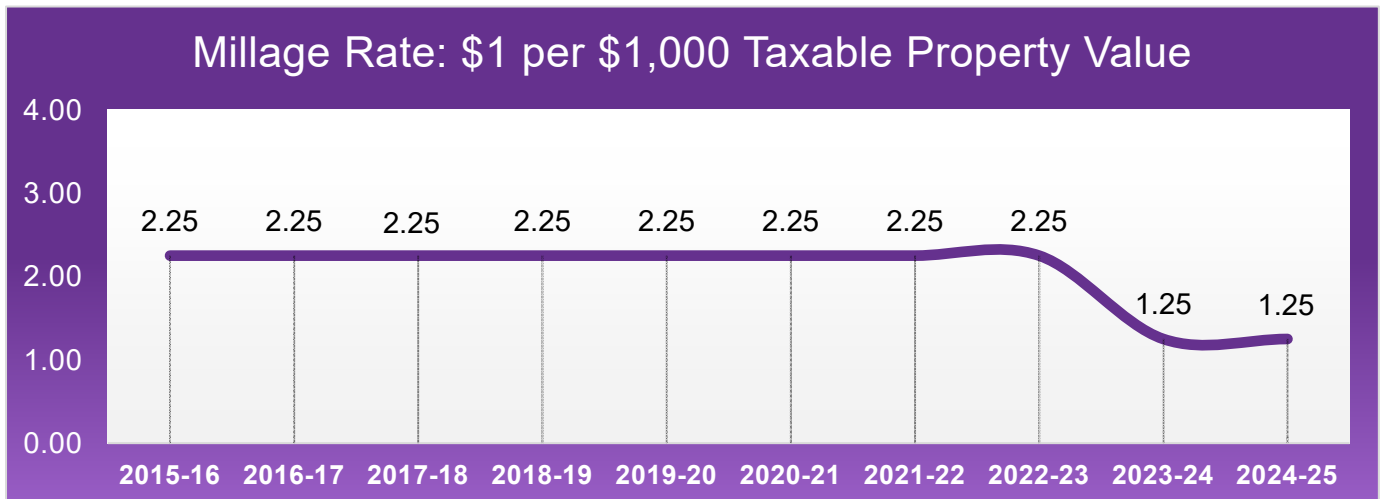
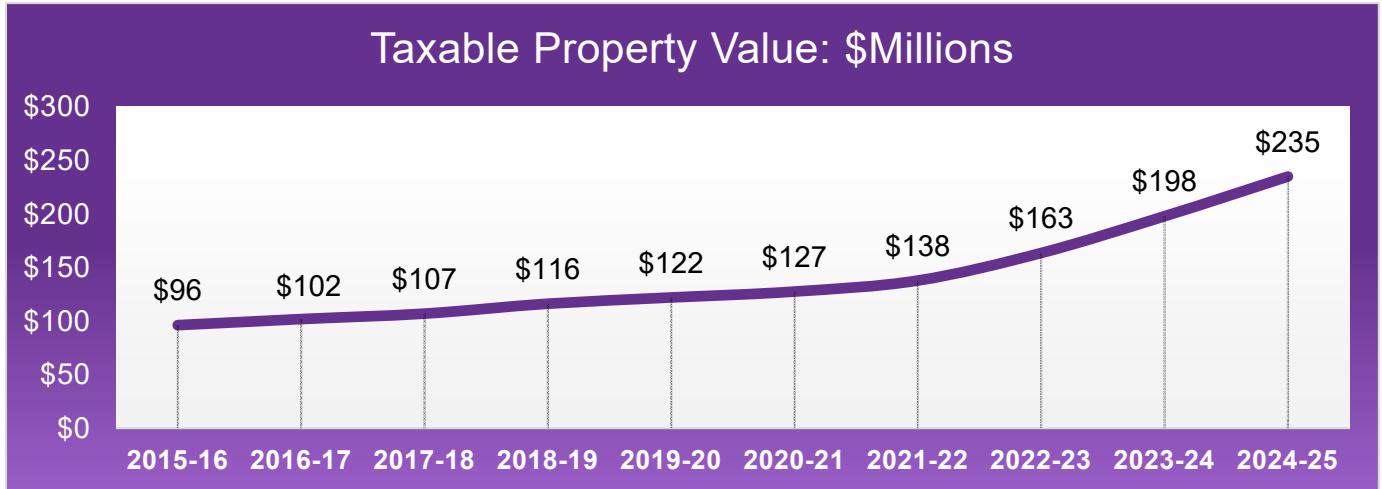
Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Millage Rate:	0.18	0.18	0.18	0.18	0.18	0.18
Revenues	41,022	52,645	60,032	63,034	66,186	69,496
Balances Forward - Cash Regular	49,346	65,873	80,601	90,440	100,269	110,057
TOTAL REVENUES & OTHER	90,368	118,518	140,633	153,474	166,455	179,553
TOTAL EXPENDITURE SUMMARY	24,495	37,917	50,193	53,205	56,398	59,782
ENDING FUND BALANCE	65,873	80,601	90,440	100,269	110,057	119,771
Increase / (Decrease) in Fund Balance		14,728	9,839	9,829	9,788	9,714



Rainbow Lakes Estates - Municipal Service District
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2015-16 through 2024-25 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Rainbow Lakes Estates MSD
Fiscal Years 2020-21 through 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

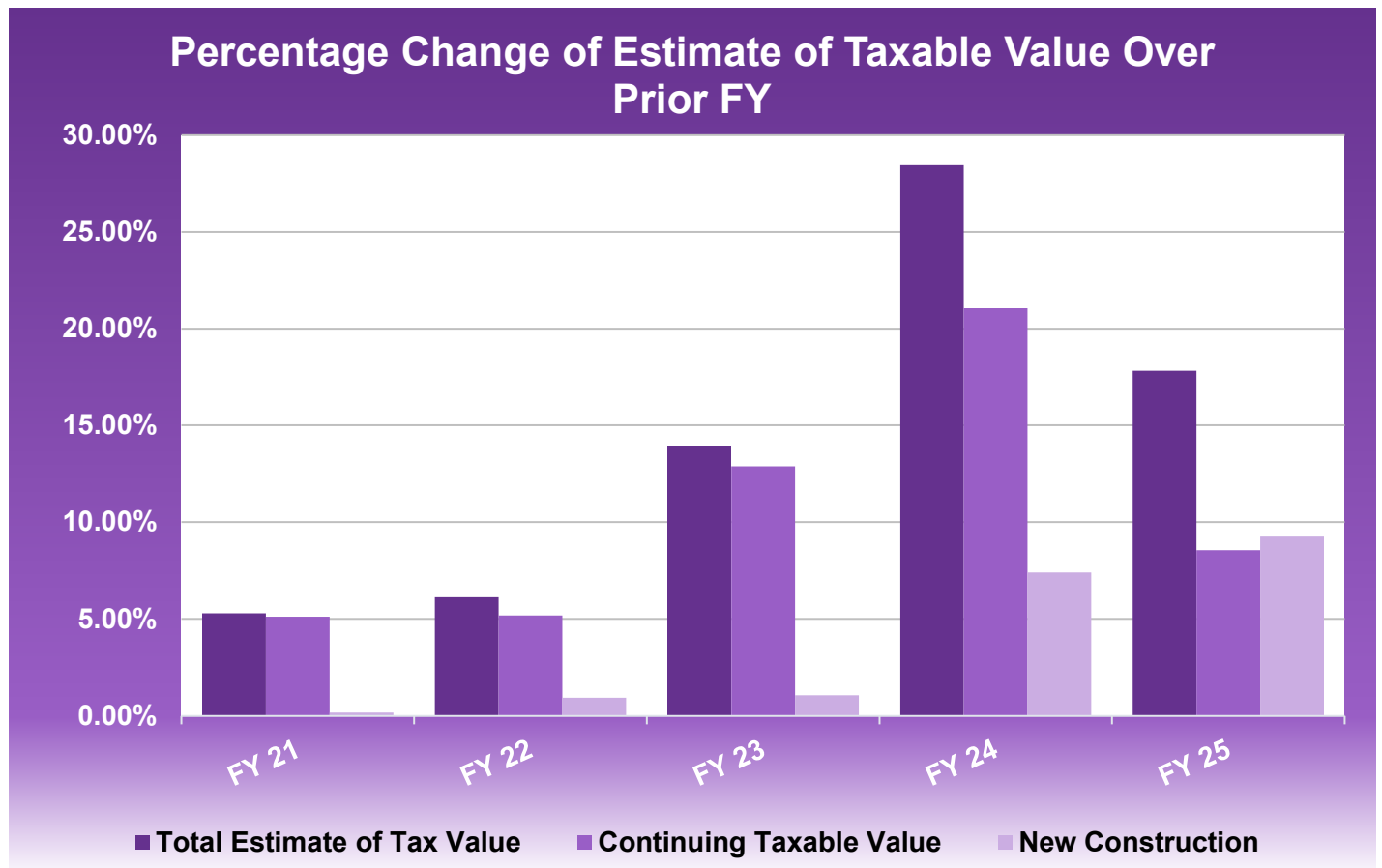
Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25
------------------------	------------------------	------------------------	------------------------	------------------------

SUMMARY

Millage Rate: 2.25 2.25 2.25 1.25 1.25

Continuing Taxable Value	127,090,000	133,900,000	152,500,000	186,350,000	214,674,385
New Construction*	210,000	1,200,000	1,450,000	11,400,000	18,295,805
Total Estimate	127,300,000	135,100,000	153,950,000	197,750,000	232,970,190

* Does not include new construction for Levy County

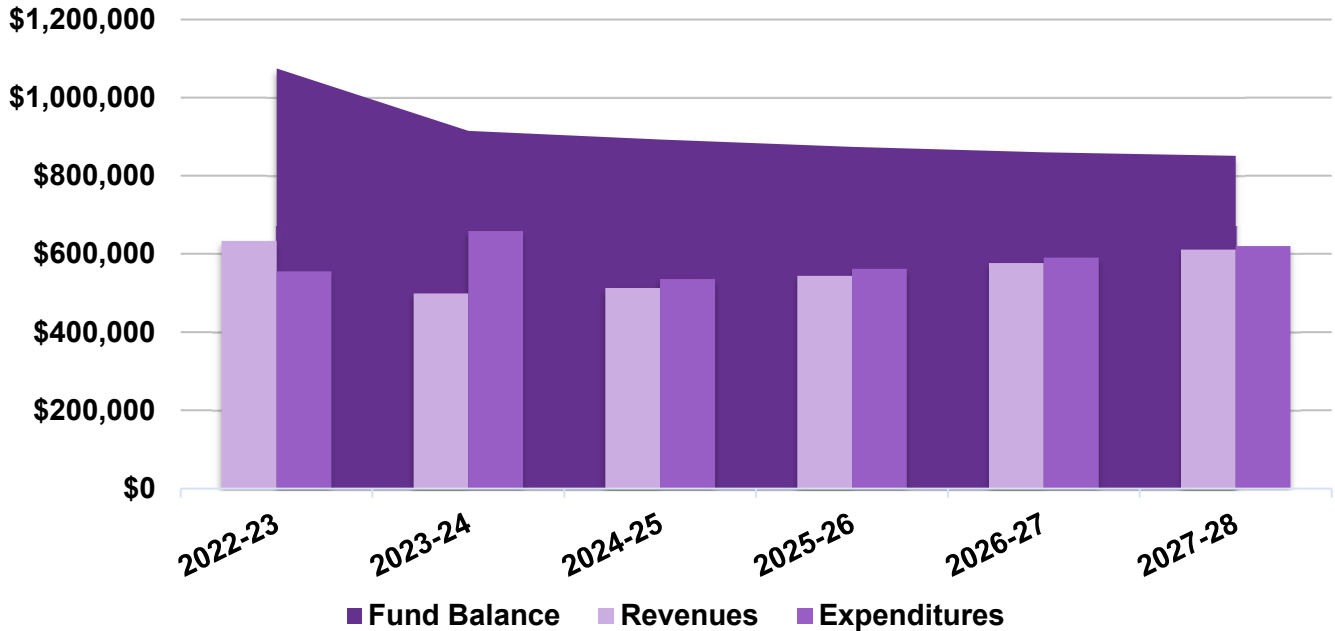


Rainbow Lakes Estates Municipal Service District Financial Forecast Fiscal Years 2022-23 through 2027-28

Prepared by: Clerk of Court and Comptroller - Budget Department

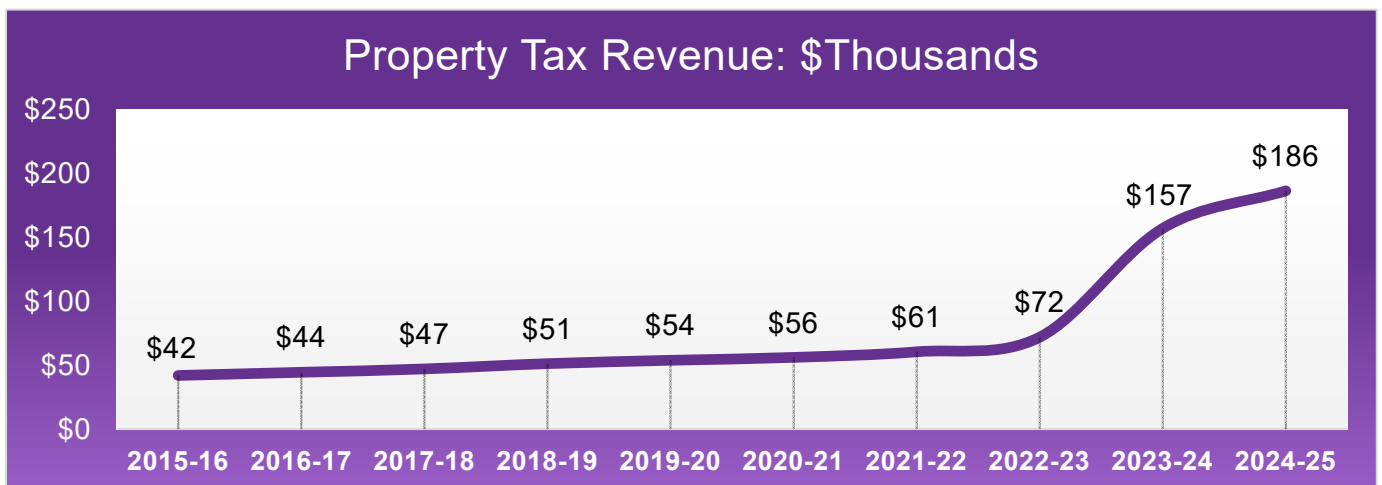
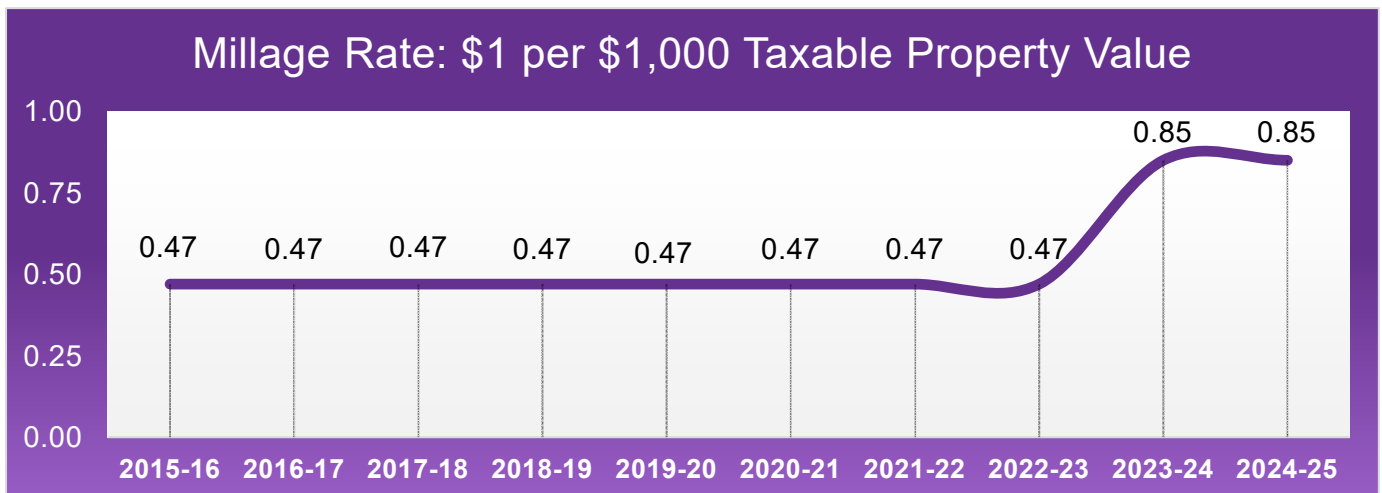
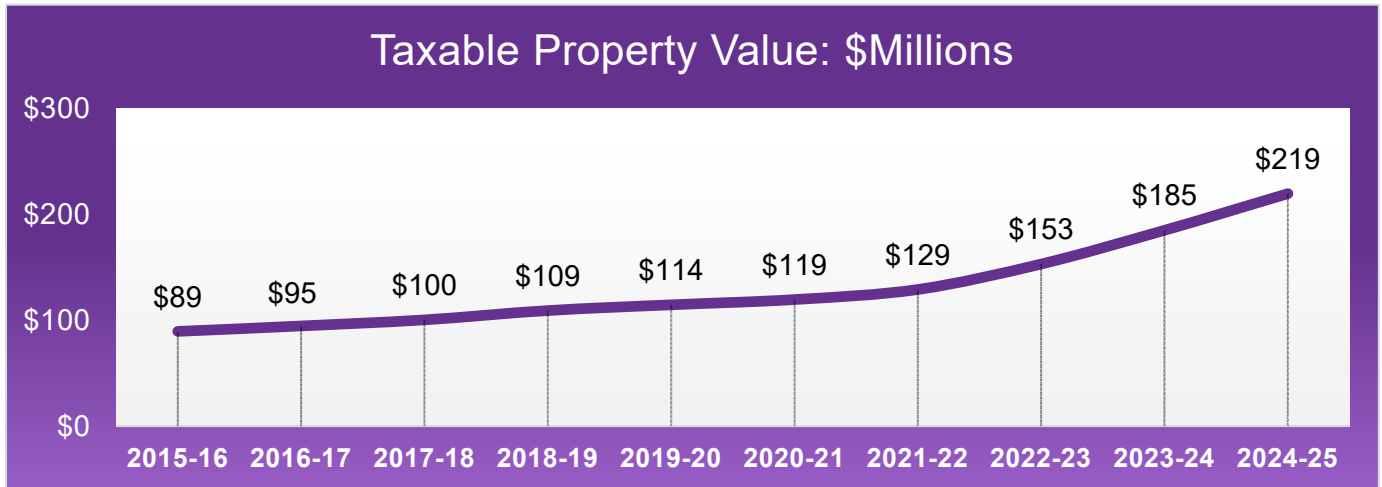
	Actual 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Millage Rate:	2.25	1.25	1.25	1.25	1.25	1.25
Revenues	633,283	498,680	512,902	543,677	576,298	610,876
Balances Forward - Cash Regular	996,227	1,074,344	914,674	892,214	873,760	859,820
TOTAL REVENUES & OTHER	1,629,510	1,573,024	1,427,576	1,435,891	1,450,058	1,470,696
TOTAL EXPENDITURE SUMMARY	555,166	658,350	535,362	562,131	590,238	619,750
ENDING FUND BALANCE	1,074,343	914,674	892,214	873,760	859,820	850,946
Increase / (Decrease) in Fund Balance		(159,669)	(22,460)	(18,454)	(13,940)	(8,874)

Financial Forecast



Rainbow Lakes Estates - Comm Res Facility MSTU
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2015-16 through 2024-25 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Rainbow Lakes Estates MSTU
Fiscal Years 2020-21 through 2024-25

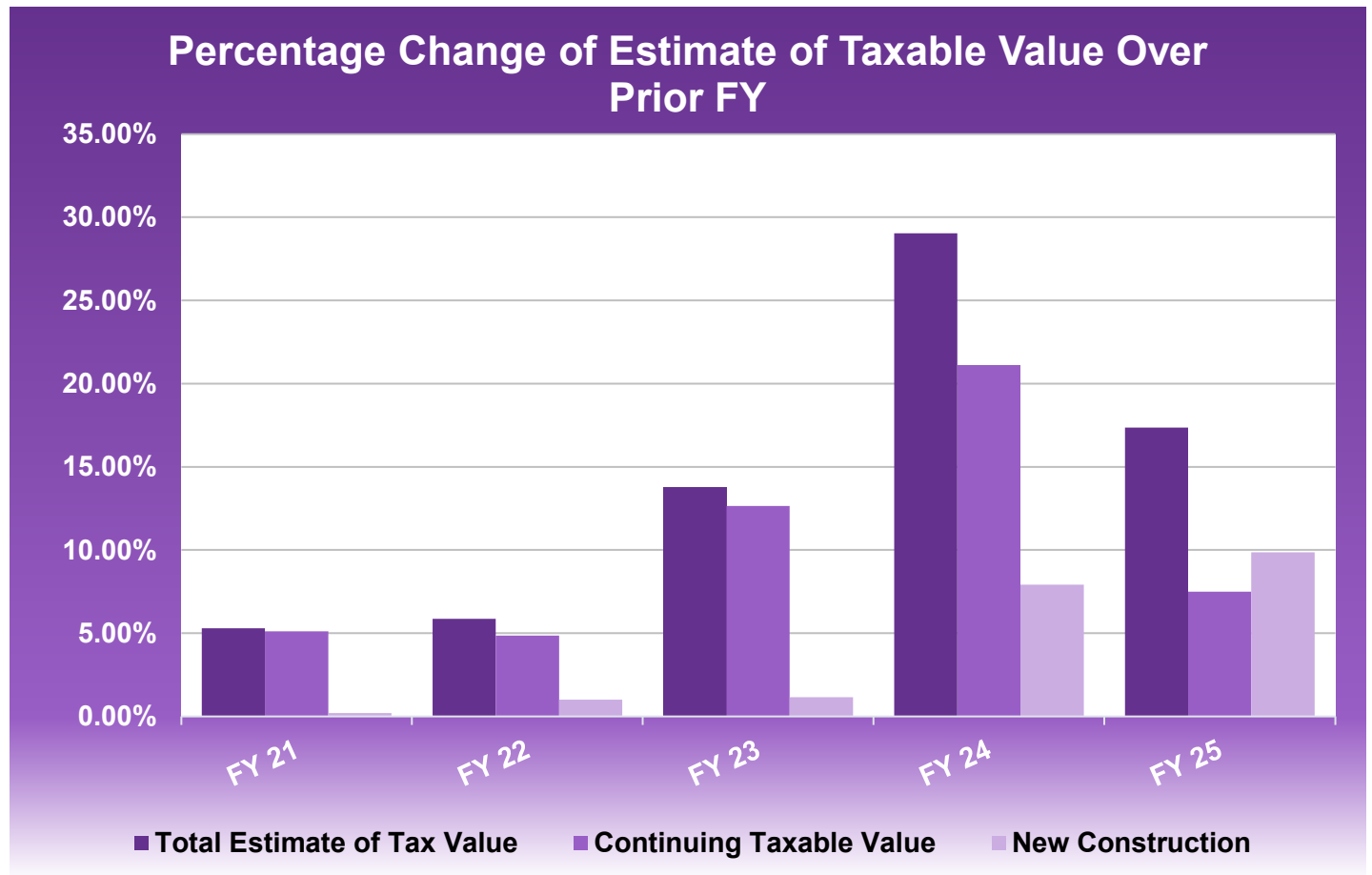
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25
------------------------	------------------------	------------------------	------------------------	------------------------

SUMMARY

Millage Rate:	0.47	0.47	0.47	0.85	0.85
---------------	------	------	------	------	------

Continuing Taxable Value	119,290,000	125,300,000	142,500,000	174,350,000	199,674,385
New Construction	210,000	1,200,000	1,450,000	11,400,000	18,295,805
Total Estimate	119,500,000	126,500,000	143,950,000	185,750,000	217,970,190



Rainbow Lakes Estates - Comm Res Facility MSTU

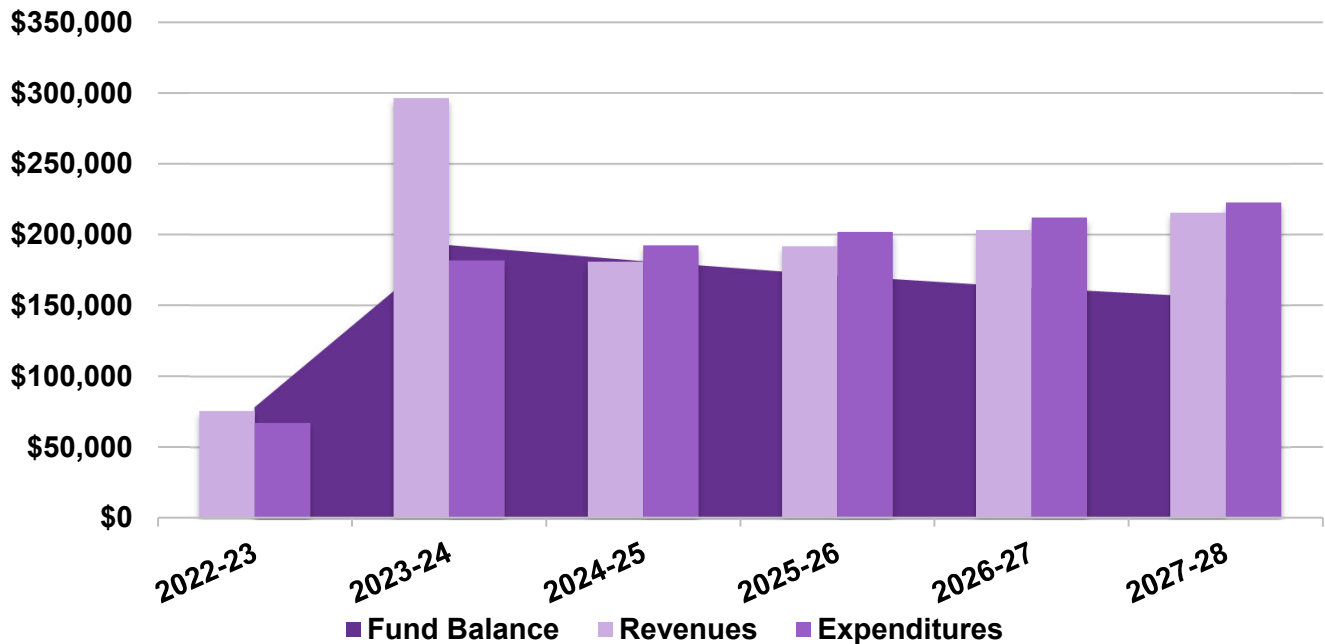
Financial Forecast

Fiscal Years 2022-23 through 2027-28

Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2022-23	Forecast 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28
Millage Rate:	0.47	0.85	0.85	0.85	0.85	0.85
Revenues	75,343	296,221	180,884	191,738	203,243	215,438
Balances Forward - Cash Regular	69,610	78,158	192,615	181,267	171,161	162,467
TOTAL REVENUES & OTHER	144,952	374,379	373,499	373,005	374,404	377,905
TOTAL EXPENDITURE SUMMARY	66,794	181,764	192,232	201,844	211,937	222,534
ENDING FUND BALANCE	78,158	192,615	181,267	171,161	162,467	155,371
Increase / (Decrease) in Fund Balance		114,457	(11,348)	(10,106)	(8,694)	(7,096)

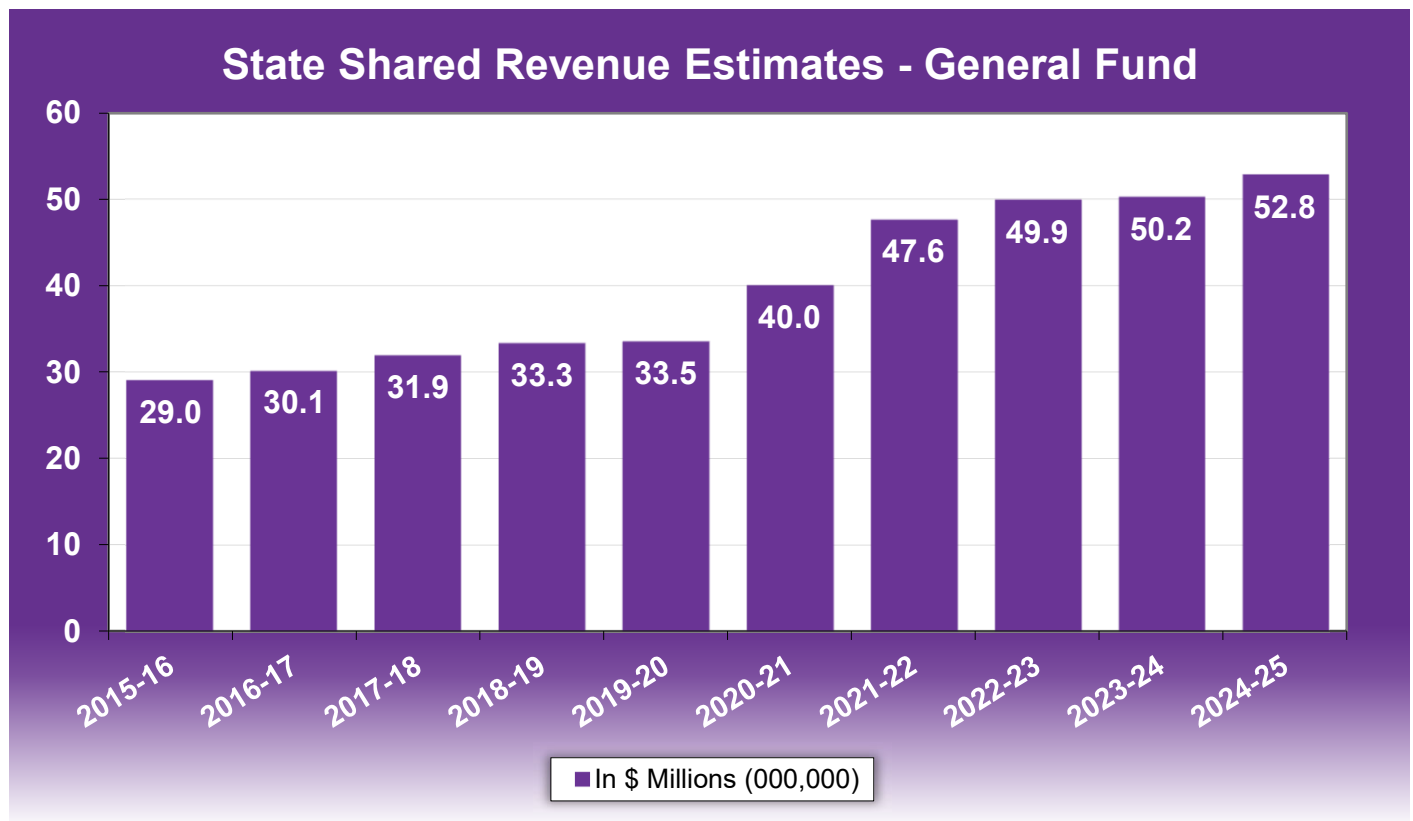
Financial Forecast



Marion County Board of County Commissioners
Comparison of State Shared Operating Revenue Estimates - General Fund
Fiscal Years 2015-16 through 2023-24, and 2024-25 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department

	In \$ Millions (000,000)								Projected	Tentative
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
General Fund										
State Revenue Sharing	\$ 8.42	\$ 8.81	\$ 9.26	\$ 9.72	\$ 9.06	\$10.82	\$14.09	\$15.15	\$15.13	\$14.84
1/2 Cent Sales Tax	\$20.56	\$21.33	\$22.65	\$23.62	\$24.40	\$29.17	\$33.49	\$34.79	\$35.09	\$37.99
GENERAL FUND	\$28.98	\$30.14	\$31.91	\$33.34	\$33.46	\$39.99	\$47.58	\$49.94	\$50.22	\$52.83
(Funding for County Commission General Operations, Constitutional Officers, Mandates and Agencies)										



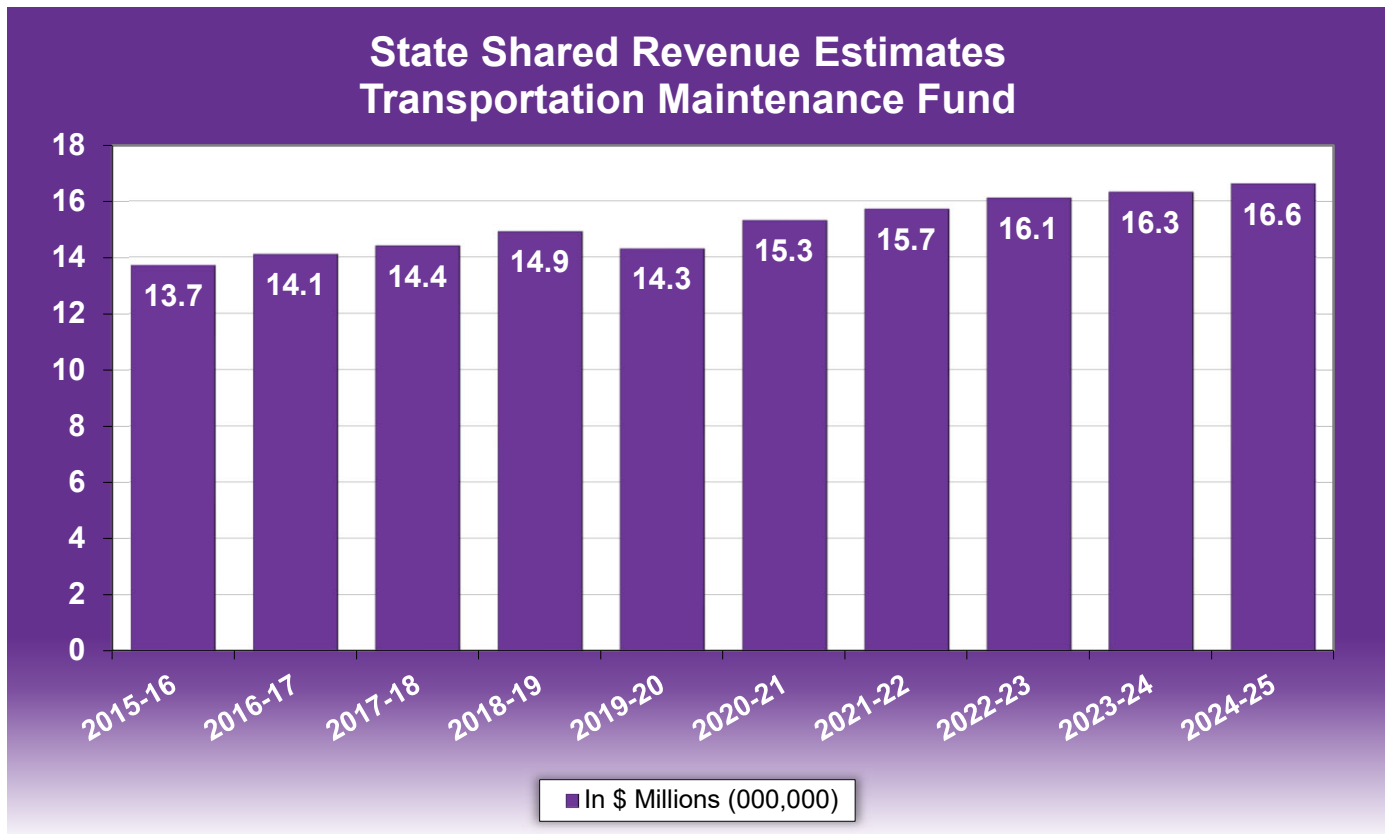
Marion County Board of County Commissioners
Comparison of State Shared Operating Revenue Estimates - Transportation Fund
Fiscal Years 2015-16 through 2023-24, and 2024-25 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department

In \$ Millions (000,000)

	Actual <u>2015-16</u>	Actual <u>2016-17</u>	Actual <u>2017-18</u>	Actual <u>2018-19</u>	Actual <u>2019-20</u>	Actual <u>2020-21</u>	Actual <u>2021-22</u>	Actual <u>2022-23</u>	Projected Actual <u>2023-24</u>	Tentative Budget <u>2024-25</u>
<u>Transportation Maintenance Fund</u>										
1 Cent Fuel Tax	\$ 2.13	\$ 2.20	\$ 2.24	\$ 2.33	\$ 2.25	\$ 2.40	\$ 2.45	\$ 2.51	\$ 2.53	\$ 2.58
Local Option Fuel Tax 6 Cent	\$ 9.51	\$ 9.81	\$10.01	\$10.42	\$10.05	\$10.73	\$11.04	\$11.25	\$11.45	\$11.67
County Fuel Tax - (7th Cent)	\$ 2.02	\$ 2.07	\$ 2.11	\$ 2.16	\$ 1.97	\$ 2.17	\$ 2.24	\$ 2.31	\$ 2.33	\$ 2.31
TRANSPORTATION FUND	<u>\$13.66</u>	<u>\$14.08</u>	<u>\$14.36</u>	<u>\$14.91</u>	<u>\$14.27</u>	<u>\$15.30</u>	<u>\$15.73</u>	<u>\$16.07</u>	<u>\$16.31</u>	<u>\$16.56</u>

(Funding for Transportation Department Operating Budget, Mass Transit and Road Maintenance.)



Marion County Board of County Commissioners
Revenue Adjustment for Certified Taxable Values @ 95%
Fiscal Year 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

	Estimated Taxable Property Value	Certified Taxable Property Value	Tentative Millage Rates	Change in Property Tax @ 95%
<u>County - Wide Funds</u>				
0010 General Fund	\$ 33,798,803,994	\$ 34,087,725,071	3.350	\$ 919,491
1010 Fine & Forfeiture Fund	\$ 33,798,803,994	\$ 34,087,725,071	0.830	\$ 227,814
1020 County Transportation Maintenance Fund	\$ 33,798,803,994	\$ 34,087,725,071	-	\$ -
1040 Marion County Health Unit Trust Fund	\$ 33,798,803,994	\$ 34,087,725,071	0.110	\$ 30,192
Total County - Wide Millage Rate			4.290	
<u>Special Districts (Non County - Wide Funds)</u>				
1110 MSTU for Law Enforcement	\$ 25,325,354,905	\$ 25,589,887,942	3.820	\$ 959,990
1120 MSTU for Fire Protection and Rescue Services	\$ 26,021,345,242	\$ 26,267,303,796	1.110	\$ 259,363
1301 Rainbow Lakes Estates - Comm Res Fac MSBU	\$ 217,970,190	\$ 219,323,372	0.850	\$ 1,093
1310 Marion Oaks MSTU	\$ 1,666,520,147	\$ 1,670,208,061	1.020	\$ 3,574
1320 Silver Springs Shores Special Tax District	\$ 403,907,898	\$ 405,731,015	3.000	\$ 5,196
1330 Hills of Ocala MSTU for Recreation	\$ 323,797,019	\$ 325,144,270	0.180	\$ 230
1300 Rainbow Lakes Estates	\$ 232,970,190	234,543,097	1.250	\$ 1,868