

Marion County Board of County Commissioners
Budget Adjustments
Tentative Budget Fiscal Year 2024-25

Adjustments through August 20, 2024

Prepared by: Clerk of Court and Comptroller - Budget Department

Description of Change	Millage Changes	Account Changes
<u>GENERAL FUND: Taxes - Current Ad Valorem - Proposed Budget</u>	3.35	\$ 113,225,993
Increase in Certified Taxable Value over Estimated Value		967,886
GENERAL FUND: Taxes - Current Ad Valorem - Revised Budget	3.35	\$ 114,193,879
<u>GENERAL FUND: Reserve for Contingencies - Proposed Budget - RECURRING</u>		\$ -
Increase in Certified Taxable Value over Estimated Value		925,237
Property Appraiser revised budget request and cost allocation adjustments		10,570
FY24/25 Medicaid Remittance of County Share of Matching Funds		(1,196,766)
Reduction to Ambulance Fees		(47,500)
Code Enforcement Revisions		75,532
Planning and Zoning Bulkrate Revision		58,581
MSTU Assessments Vehicle Revisions		49,822
Public Safety Radio Revision		40,787
Reclassification of Court Alternative Coordinator to Court Program Specialis		16,751
Update Revenue Estimates to State of Florida EDR Estimates		9,906
Revised Medical Examiner Budget		(781)
GENERAL FUND: Reserve for Contingencies - Revised Budget - RECURRING		\$ (57,861)
<u>GENERAL FUND: Reserve for Contingencies - Proposed Budget - NON-RECURRING</u>		\$ 1,000,000
FY23-24 Medicaid Remittance of County Share of Matching Funds Adjustment		500,000
FY23-24 Duke Energy Low Income Weatherization Assistance Program (LIWAP)		(8,743)
Tax Collector Anticipated Turnback		100,000
Early Learning Coalition Budget Revision for Dolly Parton's Imagination Library		(25,000)
Funding for Humane Society, Sheltering Hands and VOCAL		(200,000)
Increase funding for Value Adjustment Board process for FY23/24		(10,000)
GENERAL FUND: Reserve for Contingencies - Revised Budget - NON-RECURRING		\$ 1,356,257
TOTAL GENERAL FUND: Reserve for Contingencies - Revised Budget		\$ 1,298,396
<u>FINE & FORFEITURE FUND: Taxes - Current Ad Valorem - Proposed Budget</u>	0.83	\$ 28,053,007
Increase in Certified Taxable Value over Estimated Value		239,805
FINE & FORFEITURE FUND: Taxes - Current Ad Valorem - Revised Budget - RECURRING	0.83	\$ 28,292,812
<u>FINE & FORFEITURE FUND: Reserve for Contingencies - Proposed Budget - RECURRING</u>		\$ -
Increase in Certified Taxable Value over Estimated Value		228,764
Increase Florida Department of Juvenile Justice payments for FY24/25		(788,000)
FINE & FORFEITURE FUND: Reserve for Contingencies - Revised Budget - RECURRING		\$ (559,236)

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<u>FINE & FORFEITURE FUND: Reserve for Contingencies - Proposed Budget - NON-RECURRING</u>		\$ 706,067
FINE & FORFEITURE FUND: Reserve for Contingencies - Revised Budget - NON-RECURRING		<u>\$ 706,067</u>
TOTAL FINE & FORFEITURE FUND: Reserve for Contingencies - Revised Budget		<u>\$ 146,831</u>
<u>COUNTY TRANSPORTATION FUND: Reserve for Contingencies - Proposed Budget</u>		\$ 1,036,844
Re-allocation of funding to a grant for CR 484 at SW 135th Street Project in FY23/24		155,428
Transportation Budget Revisions		(16,197)
Update Revenue Estimates to State of Florida EDR Estimates		(607,325)
COUNTY TRANSPORTATION MAINT FUND: Reserve for Contingencies - Revised Budget		<u>\$ 568,750</u>
<u>COUNTY TRANSPORTATION FUND: Reserve for Cash Carry Forward - Proposed Budget</u>		\$ 3,000,000
Update Revenue Estimates to State of Florida EDR Estimates		(1,000,000)
COUNTY TRANSPORTATION MAINT FUND: Reserve for Cash Carry Forward - Revised Budget		<u>\$ 2,000,000</u>
<u>80% GAS TAX FUND: Improvements - Proposed Budget</u>		\$ 2,845,442
Update Revenue Estimates to State of Florida EDR Estimates		(41,850)
80% GAS TAX FUND: Improvements - Revised Budget		<u>\$ 2,803,592</u>
<u>20% GAS TAX FUND: Road Materials & Supplies - Proposed Budget</u>		\$ 1,361,171
Update Revenue Estimates to State of Florida EDR Estimates		(12,962)
20% GAS TAX FUND: Road Materials & Supplies - Revised Budget		<u>\$ 1,348,209</u>
<u>2ND LOCAL OPTION FUEL TAX FUND: Improvements - Proposed Budget</u>		\$ 1,817,700
Update Revenue Estimates to State of Florida EDR Estimates		(855,632)
2ND LOCAL OPTION FUEL TAX FUND: Improvements - Revised Budget		<u>\$ 962,068</u>
<u>MARION COUNTY AIRPORT FUND: Reserve for Contingencies - Proposed Budget</u>		\$ 56,533
Marion County Airport Project MAC202301 Re-appropriate Funding to FY26		5,500
Marion County Airport Truck Removal		44,952
MARION COUNTY AIRPORT FUND: Reserve for Contingencies - Revised Budget		<u>\$ 106,985</u>

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<u>MARION CNTY HEALTH UNIT FUND: Taxes - Current Ad Valorem - Proposed Budget</u>	0.11	\$ 3,717,868
Increase in Certified Taxable Value over Estimated Value		31,782
MARION COUNTY HEALTH UNIT TRUST FUND: Taxes - Current Ad Valorem - Revised Budget	<u>0.11</u>	<u>\$ 3,749,650</u>
<u>MARION CNTY HEALTH UNIT FUND: Reserve for Carry Forward - Proposed Budget</u>		\$ 312,000
Increase in Certified Taxable Value over Estimated Value		30,192
MARION COUNTY HEALTH UNIT TRUST FUND: Reserve for Carry Forward - Revised Budget		<u>\$ 342,192</u>
<u>MARION CNTY HEALTH UNIT FUND: Reserve for Capital Outlay - Proposed Budget</u>		\$ 1,200,846
Purchase of manual transfer switch for an emergency shelter in FY23/24		(70,000) (400,000)
MARION COUNTY HEALTH UNIT TRUST FUND: Reserve for Capital Outlay - Revised Budget		<u>\$ 730,846</u>
<u>EMERG 9-1-1 TELEPHONE SYST FUND: Reserve for Contingencies - Proposed Budget</u>		\$ 400,000
Close out E911 System Replacement CIP Project (PCC000008) in FY23/24		55,717
EMERG 9-1-1 TELEPHONE SYST FUND: Reserve for Contingencies - Revised Budget		<u>\$ 455,717</u>
<u>TOURIST DEVELOPMENT FUND: Reserve For Contingencies - Proposed Budget</u>		\$ 500,000
Update Revenue Estimates to State of Florida EDR Estimates		(53,135)
TOURIST DEVELOPMENT FUND: Reserver for Contingencies - Revised Budget		<u>\$ 446,865</u>
<u>TOURIST DEVELOPMENT FUND: Reserve For Cash Carry Forward - Proposed Budget</u>		\$ 1,500,000
Update Revenue Estimates to State of Florida EDR Estimates		(350,000)
TOURIST DEVELOPMENT FUND: Reserver for Cash Carry Forward - Revised Budget		<u>\$ 1,150,000</u>

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<u>TOURIST DEVELOPMENT FUND: Tourism Initiatives - Proposed Budget</u>		
Update Revenue Estimates to State of Florida EDR Estimates		\$ 563,844 (563,844)
TOURIST DEVELOPMENT FUND: Tourism Initiatives - Revised Budget		<u>\$ -</u>
<u>MEDICAL EXAMINER FUND: Capital Improvement Funding - Proposed Budget</u>		
Increase FY23/24 annualized expenditure for purchase of equipment		\$ 2,332,329 (8,000)
MEDICAL EXAMINER FUND: Capital Improvement Funding - Revised Budget		<u>\$ 2,324,329</u>
<u>MSTU FOR LAW ENFORCEMENT FUND: Taxes - Current Ad Valorem - Proposed Budget</u>		
Increase in Certified Taxable Value over Estimated Value	3.82	\$ 96,743,000 1,010,000
Reduce MSTU for Law Enforcement millage by 0.04 mills	(0.04)	(1,023,000)
Revised MSTU for Law Enforcement Budget	(0.06)	(1,536,000)
MSTU FOR LAW ENFORCEMENT FUND: Taxes - Current Ad Valorem - Revised Budget	<u>3.72</u>	<u>\$ 95,194,000</u>
<u>MSTU FOR LAW ENFORCEMENT: Reserve for Contingencies - Proposed Budget</u>		
Increase in Certified Taxable Value over Estimated Value		\$ 17,773 943,100
Property Appraiser revised budget request and cost allocation adjustments		2,457
Additional School Resource Officer to be paid for by School Board		75,000
Reduce MSTU for Law Enforcement millage by 0.04 mills		(955,190)
Revised MSTU for Law Enforcement Budget		(83,140)
MSTU FOR LAW ENFORCEMENT: Reserve for Contingencies - Revised Budget		<u>\$ -</u>
<u>FIRE RESCUE AND EMS FUND: Taxes - Current Ad Valorem - Proposed Budget</u>		
Increase in Certified Taxable Value over Estimated Value	1.11	\$ 28,883,693 273,014
FIRE RESCUE AND EMS FUND: Taxes - Current Ad Valorem - Revised Budget	<u>1.11</u>	<u>\$ 29,156,707</u>
<u>FIRE RESCUE AND EMS FUND: Reserve for Contingencies - Proposed Budget</u>		
Increase in Certified Taxable Value over Estimated Value		\$ 3,327,729 253,904
Property Appraiser revised budget request and cost allocation adjustments		754
Increase funding to Fire Station Orange Strings CIP Project in FY23/24 (FRC000031)		(32,000)
Firefighter Cancer Claim Payouts in FY23/24		(51,397)
FIRE RESCUE AND EMS FUND: Reserve for Contingencies - Revised Budget		<u>\$ 3,498,990</u>

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<u>BUILDING SAFETY FUND: Reserve for Contingencies - Proposed Budget</u>		
Increase FY23/24 Annualized Expenditures for increased construction and new Impact Fees		\$ 982,394
Transfer of vehicles from Building Safety to Animal Services and Parks and Recreation in FY23/24		(131,365)
		77,724
BUILDING SAFETY FUND: Reserve for Contingencies - Revised Budget		<u>\$ 928,753</u>
<u>RAINBOW LAKES ESTATES - MSD: Taxes - Current Ad Valorem - Proposed Budget</u>		
Increase in Certified Taxable Value over Estimated Value	1.25	\$ 291,213
		1,966
RAINBOW LAKES ESTATES - MSD: Taxes - Current Ad Valorem - Revised Budget	1.25	<u>\$ 293,179</u>
<u>RAINBOW LAKES ESTATES - MSD: Capital Improvement Funding - Proposed Budget</u>		
Increase in Certified Taxable Value over Estimated Value		\$ 489,038
Reassignment of Insurance Premiums to Correct Cost Center		1,784
		20,119
RAINBOW LAKES ESTATES - MSD: Capital Improvement Funding - Revised Budget		<u>\$ 510,941</u>
<u>RAINBOW LAKES ESTATES - MSTU: Taxes - Current Ad Valorem - Proposed Budget</u>		
Increase in Certified Taxable Value over Estimated Value	0.85	\$ 185,275
		1,150
RAINBOW LAKES ESTATES - MSTU: Taxes - Current Ad Valorem - Revised Budget	0.85	<u>\$ 186,425</u>
<u>RAINBOW LAKES ESTATES - MSTU: Reserve for Contingencies - Proposed Budget</u>		
Increase in Certified Taxable Value over Estimated Value		\$ 25,000
		1,006
RAINBOW LAKES ESTATES - MSTU: Reserve for Contingencies - Revised Budget		<u>\$ 26,006</u>
<u>RLE MSTU FOR ROAD IMPROVE: Improvements Road & Bridge - Proposed Budget</u>		
Reassignment of Insurance Premiums to Correct Cost Center		\$ 500,000
		(20,119)
RLE MSTU FOR ROAD IMPROVE: Improvements Road & Bridge - Revised Budget		<u>\$ 479,881</u>
<u>MARION OAKS MSTU FOR RECREATION: Taxes - Current Ad Valorem - Proposed Budget</u>		
Increase in Certified Taxable Value over Estimated Value	1.02	\$ 1,699,851
		3,761
MARION OAKS MSTU FOR RECREATION: Taxes - Current Ad Valorem - Revised Budget	1.02	<u>\$ 1,703,612</u>

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<u>MARION OAKS MSTU FOR RECREATION: Capital Improv Funding - Proposed Budget</u>		\$ 797,661
Increase appropriation in FY23/24 to MOC510001 - Marion Oaks Community Center Re-Roof		(220,000)
		<u>\$ 577,661</u>
<u>MARION OAKS MSTU FOR RECREATION: Reserve for Contingencies - Proposed Budget</u>		\$ 75,000
Increase in Certified Taxable Value over Estimated Value		779
		<u>\$ 75,779</u>
<u>SILVER SPRINGS SHORES - STD: Taxes - Current Ad Valorem - Proposed Budget</u>	3.00	\$ 1,211,724
Increase in Certified Taxable Value over Estimated Value		5,469
	<u>3.00</u>	<u>\$ 1,217,193</u>
<u>SILVER SPRINGS SHORES - STD: Reserves - Proposed Budget</u>		\$ 310,000
Increase in Certified Taxable Value over Estimated Value		4,779
		<u>\$ 314,779</u>
<u>HILLS OF OCALA MSTU: Taxes - Current Ad Valorem - Proposed Budget</u>	0.18	\$ 58,283
Increase in Certified Taxable Value over Estimated Value		243
	<u>0.18</u>	<u>\$ 58,526</u>
<u>HILLS OF OCALA MSTU: Reserve for Contingencies - Proposed Budget</u>		\$ 5,000
Increase in Certified Taxable Value over Estimated Value		214
		<u>\$ 5,214</u>
<u>INFRASTRUCTURE SURTAX CAP FUND: Reserve for Future Capital - Proposed Budget</u>		\$ 195,350
Update Revenue Estimates to State of Florida EDR Estimates		987,697
		<u>\$ 1,183,047</u>

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<u>SOLID WASTE DISPOSAL FUND: Reserve for Capital Outlay - Proposed Budget</u>		
Solid Waste Budget Revision		\$ 4,663,705 500,000
SOLID WASTE DISPOSAL FUND: Reserve for Capital Outlay - Revised Budget		\$ 5,163,705
<u>UTILITIES FUND: Reserve for Future Capital Outlay - Proposed Budget</u>		
Increase FY23/24 annualized expenditure to cover various budget increases		\$ 28,897,154 (465,000)
Increase appropriation in FY23/24 UTC000120 - Automated Meter Replacements		(400,000)
Increase FY23/24 Annualized Expenditures due to the Utilities fire and vehicle loss		(728,761)
Removal of funding from CIP Project UTC0000095		500,000
Removal of Trucks from FY25 that were purchased in FY24 due to fire		347,326
Increase appropriation in FY23/24 UTC000120 - Automated Meter Replacements		(400,000)
Transfer of vehicles from Utilities to Fleet in FY23/24		14,875
Increase appropriation of SW Wastewater Treatment Plant CIP Project (UTC000101) in FY23/24		(1,500,000)
UTILITIES FUND: Reserve for Future Capital Outlay - Revised Budget		\$ 26,265,594
<u>INSURANCE FUND: Reserve for Self Insurance Claims - Proposed Budget</u>		
Increase FY23/24 Annualized Expenditures due to the Utilities fire and vehicle loss		\$ 3,281,152 (1,500,000)
INSURANCE FUND: Reserve for Self Insurance Claims - Revised Budget		\$ 1,781,152