



Marion County

Board of County Commissioners

Public Hearing Meeting

Meeting Agenda

Thursday, June 19, 2025

10:00 AM

**Rainbow Lakes Estates
Community Center, 403 SW
Deepwater Ct Dunnellon, FL**

Rainbow Lakes Estates Proposed Fiscal Year 2025-26 Budgets

INTRODUCTION OF PUBLIC HEARING BY CHAIR KATHY BRYANT

PLEDGE OF ALLEGIANCE

ROLL CALL

PROOF OF PUBLICATION

STAFF PRESENTATION

1. [Present Rainbow Lakes Estates Proposed Fiscal Year 2025-26 Budgets](#)

PUBLIC COMMENT

BOARD DISCUSSION

CLOSING COMMENTS



Marion County

Board of County Commissioners Public Hearing Meeting

Agenda Item

File No.: 2025-19476

Agenda Date: 6/19/2025

Agenda No.: 1.

SUBJECT:

Present Rainbow Lakes Estates Proposed Fiscal Year 2025-26 Budgets

INITIATOR:

Audrey L. Fowler, Budget Director

DEPARTMENT:

Budget

DESCRIPTION/BACKGROUND:

Presentation of the following:

- Rainbow Lakes Estates Municipal Service District,
- Rainbow Lakes Estates Municipal Service Taxing Unit for Recreation Services and Facilities,
- Rainbow Lakes Estates Municipal Service Taxing Unit for Road Improvements, and
- Rainbow Lakes Estates Municipal Service Benefit Unit for Fire Protection

BUDGET/IMPACT:

None

RECOMMENDED ACTION:

For information and Board discussion.



GREGORY C. HARRELL
CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

CLERK OF COURT
RECORDER OF OFFICIAL RECORDS
CLERK AND ACCOUNTANT OF THE BOARD OF COUNTY COMMISSIONERS
CUSTODIAN OF COUNTY FUNDS AND COUNTY AUDITOR

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June 19, 2025

Marion County Board of County Commissioners
601 SE 25th Avenue
Ocala, Florida 34471

Dear Commissioners:

Presented herewith are the proposed fiscal year 2025-26 budgets for the Rainbow Lakes Estates Municipal Service District, Rainbow Lakes Estates Municipal Service Taxing Unit for Recreation Services and Facilities, the Rainbow Lakes Estates Municipal Service Taxing Unit for Road Improvements, and the Rainbow Lakes Estates Municipal Service Benefit Unit for Fire Protection; in the aggregate amount of \$2,825,738.

The proposed budget of the Rainbow Lakes Estates Municipal Service District includes a 1.25 mill property tax millage rate. The proposed District millage rate is the same as that of the current 2024-25 fiscal year. The Rainbow Lakes Estates Municipal Service Taxing Unit for Recreation Services and Facilities includes a 0.85 mill property tax millage rate. The proposed MSTU millage rate is the same as that of the current 2024-25 fiscal year. Estimated property values have been used for the purpose of budget preparation. As presented, the total proposed budgets represent a decrease of \$1,351,860 or (32.36%), from \$4,177,598 for adopted fiscal year 2024-25 to the proposed budget of \$2,825,738 for fiscal year 2025-26.

Final adoption of the tentative millage rates and budgets will take place at duly advertised public hearings to be held during the month of September. Adjustments made necessary by changes in final property values, per parcel assessment rolls, or fund balance carried forward, will be made prior to final adoption of the budget.

Sincerely,

Gregory C. Harrell
Clerk of Court and Comptroller



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Table of Contents

	Page #
1300 Rainbow Lakes Estates MSD	3
500 Rainbow Lakes Estates General Government	5
502 Road and Street RLE MSD	9
1301 Rainbow Lakes Estates - Comm Res Facility MSTU	10
504 Rainbow Lakes Estates Recreation	12
1302 Rainbow Lakes Estates - MSTU for Road Improvements	16
505 Contracted Road Construction RLE MSTU	18
1303 Rainbow Lakes Estates - Fire Protection MSBU	21
506 Fire Control Services	23
 Rainbow Lakes Estates Municipal Service District	
Estimate of Taxable Value	24
Financial Forecast Fiscal Years 2020 through 2029	25
 Rainbow Lakes Estates - Comm Res Facility MSTU	
Estimate of Taxable Value	26
Financial Forecast Fiscal Years 2020 through 2029	27



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Fund: 1300 - Rainbow Lakes Estates MSD

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Revenues					
311000	Current Taxes	236,691	293,179	293,179	350,726
311200	Delinquent Taxes	27,179	10,554	10,554	10,522
323101	Sumter Electric COOP	176,521	180,000	180,000	180,000
323102	Central Florida Electric COOP	5,017	5,000	5,000	5,000
341510	Tax Collector Fees	37	0	0	0
341560	Property Appraiser Fees	39	0	0	0
341910	Sale of Maps and Publications	4	0	0	0
361110	Interest Board	62,183	48,000	48,000	37,700
361132	Interest Tax Collector	1,000	1,200	1,200	1,200
362010	County Owned Property Rent	675	4,000	4,000	0
369910	Other	1,697	0	0	0
369920	Cash Over or Short	3	0	0	0
379999	Less 5%	0	-27,097	-27,097	-29,257
399991	Balances Forward Cash Regular	1,074,344	919,674	919,674	553,104
Total		<u>1,585,390</u>	<u>1,434,510</u>	<u>1,434,510</u>	<u>1,108,995</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Fund: 1300 - Rainbow Lakes Estates MSD

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Expenditure Summary					
500	Rainbow Lakes Estates General Government	491,492	1,434,510	1,434,510	1,108,995
502	Road and Street RLE MSD	22,958	0	0	0
Expenditure Summary Total		<u>514,450</u>	<u>1,434,510</u>	<u>1,434,510</u>	<u>1,108,995</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government

Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	134,833	149,232	149,232	163,962
514101	Overtime	631	1,000	1,000	1,000
521101	FICA Taxes	9,265	11,497	11,497	12,621
522101	Retirement Contributions	18,239	20,480	20,480	23,146
523101	Health Insurance	39,587	42,037	42,037	42,596
523401	Life ADD LTD	914	1,148	1,148	1,100
524101	Workers Compensation	2,196	1,240	1,240	3,400
Personnel Total		205,665	226,634	226,634	247,825
Operating					
531109	Professional Services	7,085	33,000	33,000	33,000
532101	Audit State Require CPA	6,695	6,896	6,896	7,103
534101	Contract Serv Other Misc	22,121	35,150	35,150	72,840
534126	Contract Serv Pest Control	258	300	300	120
540101	Travel and Per Diem	2	0	0	0
541101	Communication Services	4,584	6,246	6,246	8,460
542201	Postage and Freight	183	998	998	990
543101	Utility Services Electric Water Sewer	4,577	5,100	5,100	25,100
543111	Utility Services Security Light	165	210	510	4,350
544101	Rentals and Leases Equipment	201	5,600	5,600	5,600
545101	Insurance Premiums	9,709	10,182	10,182	9,745
546101	Repairs and Maint Bldgs and Grounds	46,259	76,805	76,805	56,800
546257	Repairs and Maint Fleet Management	0	400	400	400
546301	Repairs and Maint Equipment	897	9,299	9,299	12,500
547101	Printing and Binding	98	2,300	2,300	500
549130	Other Current Charges Tax Collector	6,080	7,329	7,329	8,768
549140	Other Current Charges Prop Appraiser	5,961	3,985	3,990	4,000
549185	Charges Central Services Cost Allocation	6,564	11,118	11,113	13,887
549990	Other Current Charges Misc Expenses	175	0	0	0
551101	Office Supplies	1,199	1,430	1,430	1,200
552101	Gasoline Oil and Lubricants	1,529	6,200	6,200	7,000
552106	Computer Software	997	3,385	3,385	2,772
552107	Clothing and Wearing Apparel	418	600	600	400
552108	Operating Supplies	4,039	51,706	51,406	5,600
552116	Operating Supplies Computer Hardware	860	1,325	1,325	1,690
552119	Operating Supplies PPE	35	50	50	50
554101	Books Publications and Subscriptions	41	150	150	300
555501	Training and Education	81	375	375	375
Operating Total		130,813	280,139	280,139	283,550
Capital					
563101	Improvements Other than Buildings	0	5,000	5,000	0
563901	Capital Improvement Funding	0	510,941	510,941	267,620
564101	Machinery and Equipment	11,657	36,796	36,796	0
Capital Total		11,657	552,737	552,737	267,620



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government

Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Cost Center Expenditures					
Debt Service					
571205	Principal Lease Agreements	4,245	0	0	0
571207	Principal Subscriptions	329	0	0	0
572205	Interest Lease Agreements	133	0	0	0
572207	Interest Subscriptions	48	0	0	0
Debt Service Total		4,755	0	0	0
Interfund Transfers					
591131	Budget Transfer to Rainbow Lakes Estates Rec Fund	138,604	0	0	0
Interfund Transfers Total		138,604	0	0	0
Reserves					
599101	Reserve for Contingencies	0	125,000	125,000	100,000
599199	Reserve for Cash Carry Forward	0	250,000	250,000	210,000
Reserves Total		0	375,000	375,000	310,000
Cost Center Expenditures Total		491,494	1,434,510	1,434,510	1,108,995



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government

Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Proposed
Positions						
Current Positions						
11944	1054	Municipal Services Community Manager	0.33	0.33	0.33	20,915
11382	1058	Community Center Supervisor	1.00	1.00	1.00	59,010
11708	6024	Staff Assistant II	1.00	1.00	1.00	36,234
11390	7081	Building and Grounds Maintenance Technician III	1.00	1.00	0.00	0
11390	7101	Building and Grounds Maintenance Technician III	0.00	0.00	1.00	39,999
Current Positions Total			3.33	3.33	3.33	
Positions Total			3.33	3.33	3.33	



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government**

**Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Proposed
Capital		
563901 - Capital Improvement Funding		
Facility Renovations and Upgrades		267,620
563901 - Capital Improvement Funding Total		267,620



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 502 - Road and Street RLE MSD

Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	1,802	0	0	0
521101	FICA Taxes	131	0	0	0
522101	Retirement Contributions	489	0	0	0
523101	Health Insurance	526	0	0	0
523401	Life ADD LTD	32	0	0	0
Personnel Total		2,980	0	0	0
Operating					
545101	Insurance Premiums	19,718	0	0	0
552106	Computer Software	98	0	0	0
Operating Total		19,816	0	0	0
Debt Service					
571207	Principal Subscriptions	141	0	0	0
572207	Interest Subscriptions	20	0	0	0
Debt Service Total		161	0	0	0
Cost Center Expenditures Total		22,957	0	0	0



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Fund: 1301 - RLE Comm Res Facility MSTU

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Revenues					
311000	Current Taxes	150,291	186,425	186,425	223,194
311200	Delinquent Taxes	5,443	2,500	2,500	2,500
341560	Property Appraiser Fees	8	0	0	0
341910	Sale of Maps and Publications	1	0	0	0
361110	Interest Board	11,270	2,100	2,100	13,860
361132	Interest Tax Collector	680	530	530	410
362010	County Owned Property Rent	509	0	0	4,400
366090	Other Contributions and Donations	40	0	0	0
369910	Other	5,454	0	0	9,630
379999	Less 5%	0	-9,578	-9,578	-12,701
381130	From Rainbow Lakes Estates MSD Fund	138,604	0	0	0
399991	Balances Forward Cash Regular	78,158	192,615	192,615	193,979
Total		390,458	374,592	374,592	435,272



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Fund: 1301 - RLE Comm Res Facility MSTU

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Expenditure Summary					
504	Rainbow Lakes Estates Recreation	137,170	374,592	374,592	435,272
Expenditure Summary Total		<u>137,170</u>	<u>374,592</u>	<u>374,592</u>	<u>435,272</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Fund: 1301 - RLE Comm Res Facility MSTU
Cost Center: 504 - Rainbow Lakes Estates Recreation**

**Organization Unit: Special Districts
Division: Rainbow Lakes Estates MSTU**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	31,644	50,316	50,316	52,198
514101	Overtime	0	500	500	500
521101	FICA Taxes	2,099	3,890	3,890	4,034
522101	Retirement Contributions	4,158	6,928	6,928	7,396
523101	Health Insurance	12,098	12,624	12,624	12,792
523401	Life ADD LTD	205	229	229	241
524101	Workers Compensation	1,037	1,012	1,012	1,429
Personnel Total		51,241	75,499	75,499	78,590
Operating					
534101	Contract Serv Other Misc	360	1,400	1,400	0
534116	Contract Serv Janitorial	242	2,000	2,000	0
534126	Contract Serv Pest Control	763	1,605	1,605	396
541101	Communication Services	3,199	4,460	4,460	720
542201	Postage and Freight	565	0	0	0
543101	Utility Services Electric Water Sewer	16,942	20,550	20,550	0
543111	Utility Services Security Light	3,471	3,876	3,876	0
544101	Rentals and Leases Equipment	38	0	0	0
545101	Insurance Premiums	803	1,090	1,090	1,023
546101	Repairs and Maint Bldgs and Grounds	18,948	17,102	17,102	0
546257	Repairs and Maint Fleet Management	470	0	0	0
546301	Repairs and Maint Equipment	1,804	8,620	8,620	3,400
547101	Printing and Binding	49	0	0	0
549130	Other Current Charges Tax Collector	3,540	4,661	4,661	5,580
549140	Other Current Charges Prop Appraiser	1,110	2,200	2,203	2,600
549185	Charges Central Services Cost Allocation	3,437	7,307	7,304	8,783
551101	Office Supplies	0	500	500	200
552106	Computer Software	92	1,716	1,716	704
552107	Clothing and Wearing Apparel	480	800	800	0
552108	Operating Supplies	17,833	22,800	22,800	8,000
552111	Operating Supplies Programs Youth Center	9,937	8,000	8,000	5,000
552116	Operating Supplies Computer Hardware	860	1,300	1,300	0
552119	Operating Supplies PPE	708	550	550	550
552257	Parts Vehicle and Equipment	254	0	0	0
554101	Books Publications and Subscriptions	0	400	400	400
555501	Training and Education	27	1,000	1,000	1,000
Operating Total		85,932	111,937	111,937	38,356
Capital					
563901	Capital Improvement Funding	0	96,150	96,150	218,326
564101	Machinery and Equipment	0	15,000	15,000	0
Capital Total		0	111,150	111,150	218,326
Reserves					
599101	Reserve for Contingencies	0	26,006	26,006	25,000
599199	Reserve for Cash Carry Forward	0	50,000	50,000	75,000
Reserves Total		0	76,006	76,006	100,000



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Fund: 1301 - RLE Comm Res Facility MSTU
Cost Center: 504 - Rainbow Lakes Estates Recreation

Organization Unit: Special Districts
Division: Rainbow Lakes Estates MSTU
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Cost Center Expenditures					
Cost Center Expenditures Total		137,173	374,592	374,592	435,272



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Fund: 1301 - RLE Comm Res Facility MSTU
Cost Center: 504 - Rainbow Lakes Estates Recreation

Organization Unit: Special Districts
Division: Rainbow Lakes Estates MSTU
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Proposed
Positions						
Current Positions						
11747	8037	Recreation Leader	1.00	1.00	1.00	34,112
11945	8037	Recreation Leader	0.50	0.50	0.50	15,600
Current Positions Total			1.50	1.50	1.50	
Positions Total			1.50	1.50	1.50	



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Fund: 1301 - RLE Comm Res Facility MSTU
Cost Center: 504 - Rainbow Lakes Estates Recreation

Organization Unit: Special Districts
Division: Rainbow Lakes Estates MSTU
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Proposed
Capital		
563901 - Capital Improvement Funding		
Facility Renovations and Upgrades		218,326
563901 - Capital Improvement Funding Total		<u>218,326</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Fund: 1302 - RLE MSTU for Road Improvements

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Revenues					
325140	Road Construction	1,157,342	909,134	909,134	904,788
361110	Interest Board	74,743	60,000	60,000	51,000
361132	Interest Tax Collector	4,633	0	0	2,400
379999	Less 5%	0	-48,457	-48,457	-47,909
399991	Balances Forward Cash Regular	1,268,070	945,193	945,193	371,192
Total		<u>2,504,788</u>	<u>1,865,870</u>	<u>1,865,870</u>	<u>1,281,471</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Fund: 1302 - RLE MSTU for Road Improvements

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Expenditure Summary					
505	Contracted Road Construction RLE MSTU	1,199,725	1,865,870	1,865,870	1,281,471
Expenditure Summary Total		<u>1,199,725</u>	<u>1,865,870</u>	<u>1,865,870</u>	<u>1,281,471</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Fund: 1302 - RLE MSTU for Road Improvements
Cost Center: 505 - Contracted Road Construction RLE
MSTU

Organization Unit: Special Districts
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	143,567	188,658	188,658	192,493
514101	Overtime	0	3,000	3,000	3,000
521101	FICA Taxes	10,473	14,667	14,667	14,960
522101	Retirement Contributions	19,025	26,124	26,124	27,431
523101	Health Insurance	36,978	54,662	54,662	55,390
523401	Life ADD LTD	910	1,268	1,268	1,295
524101	Workers Compensation	8,544	8,508	8,508	12,186
Personnel Total		219,497	296,887	296,887	306,755
Operating					
531109	Professional Services	0	10,000	10,000	5,000
534101	Contract Serv Other Misc	5,010	10,217	10,217	6,217
534126	Contract Serv Pest Control	70	180	180	120
541101	Communication Services	2,013	8,560	8,560	5,100
543101	Utility Services Electric Water Sewer	3,299	5,460	5,460	5,460
543102	Utility Services Waste Disposal	0	624	624	624
543111	Utility Services Security Light	580	840	840	840
545101	Insurance Premiums	0	20,119	20,119	39,508
546101	Repairs and Maint Bldgs and Grounds	1,376	37,000	37,000	3,000
546131	Repairs and Maint Roads	6,680	50,000	50,000	50,000
546257	Repairs and Maint Fleet Management	0	1,319	1,319	600
546301	Repairs and Maint Equipment	23,034	24,266	24,266	25,866
549185	Charges Central Services Cost Allocation	68,957	54,292	54,292	68,764
551101	Office Supplies	357	450	450	550
552101	Gasoline Oil and Lubricants	12,778	20,000	20,000	24,000
552106	Computer Software	616	2,189	2,189	2,200
552107	Clothing and Wearing Apparel	960	2,000	2,000	2,000
552108	Operating Supplies	1,044	10,100	10,100	5,000
552119	Operating Supplies PPE	182	1,120	1,120	1,120
555501	Training and Education	378	2,200	2,200	2,200
Operating Total		127,334	260,936	260,936	248,169
Capital					
563220	Improvements Road and Bridge	790,859	1,135,047	1,135,047	706,945
564101	Machinery and Equipment	62,035	173,000	173,000	19,602
Capital Total		852,894	1,308,047	1,308,047	726,547
Cost Center Expenditures Total		1,199,725	1,865,870	1,865,870	1,281,471



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Fund: 1302 - RLE MSTU for Road Improvements
Cost Center: 505 - Contracted Road Construction RLE
MSTU

Organization Unit: Special Districts
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Proposed
Positions						
Current Positions						
11385	1165	General Services Maintenance Supervisor	1.00	1.00	1.00	58,053
10751	2094	Municipal Services Operations Manager	0.33	0.33	0.33	22,157
11386	8043	RLE Maintenance Technician Equipment Operator	1.00	1.00	1.00	33,093
11389	8043	RLE Maintenance Technician Equipment Operator	1.00	1.00	1.00	37,565
11748	8043	RLE Maintenance Technician Equipment Operator	1.00	1.00	1.00	32,448
Current Positions Total			4.33	4.33	4.33	
Positions Total			4.33	4.33	4.33	



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Fund: 1302 - RLE MSTU for Road Improvements
Cost Center: 505 - Contracted Road Construction RLE
MSTU

Organization Unit: Special Districts
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2026 Proposed
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		706,945
	563220 - Improvements Road and Bridge Total	<u>706,945</u>
564101 - Machinery and Equipment		
Kubota RTV-900 (Side by Side) - Replacement for UT-1		19,602
	564101 - Machinery and Equipment Total	<u>19,602</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Fund: 1303 - RLE Fire Protection MSBU

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Revenues					
325220	Fire Protection	248,052	189,810	189,810	0
361110	Interest Board	16,181	3,300	3,300	0
361132	Interest Tax Collector	946	0	0	0
379999	Less 5%	0	-9,656	-9,656	0
399991	Balances Forward Cash Regular	476,588	319,172	319,172	0
Total		741,767	502,626	502,626	0



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Fund: 1303 - RLE Fire Protection MSBU

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Expenditure Summary					
506	Fire Control Services	351,488	502,626	502,626	0
Expenditure Summary Total		<u>351,488</u>	<u>502,626</u>	<u>502,626</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Fund: 1303 - RLE Fire Protection MSBU
Cost Center: 506 - Fire Control Services

Organization Unit: Special Districts
Division: Rainbow Lakes Estates Fire MSBU
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Cost Center Expenditures					
Operating					
549181	Other Current Charges Fire MSBU	337,051	488,200	488,200	0
549185	Charges Central Services Cost Allocation	14,437	14,426	14,426	0
Operating Total		351,488	502,626	502,626	0
Cost Center Expenditures Total		351,488	502,626	502,626	0

Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Rainbow Lakes Estates MSD
Fiscal Years 2021-22 through 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

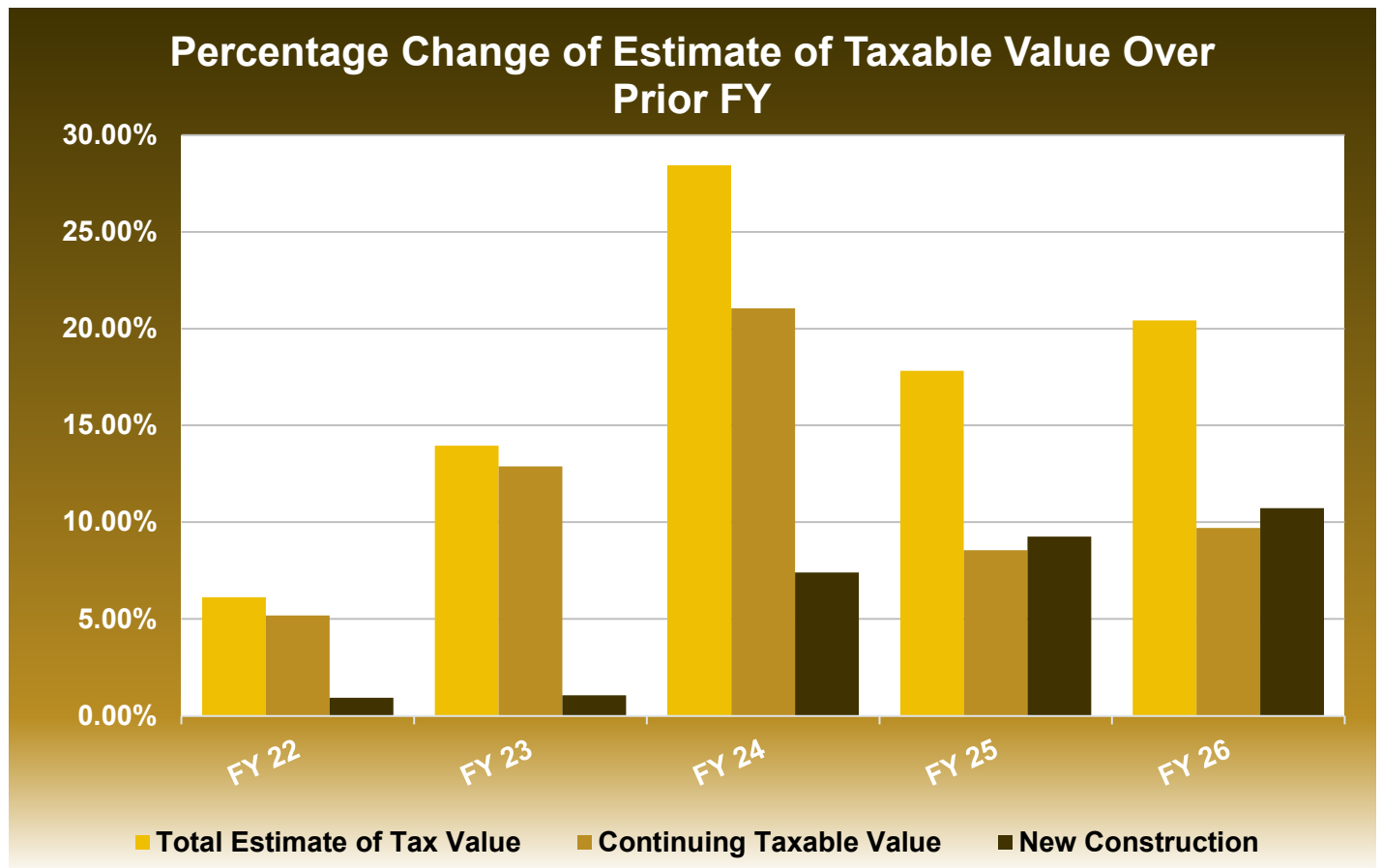
Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
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SUMMARY

Millage Rate: 2.25 2.25 1.25 1.25 1.25

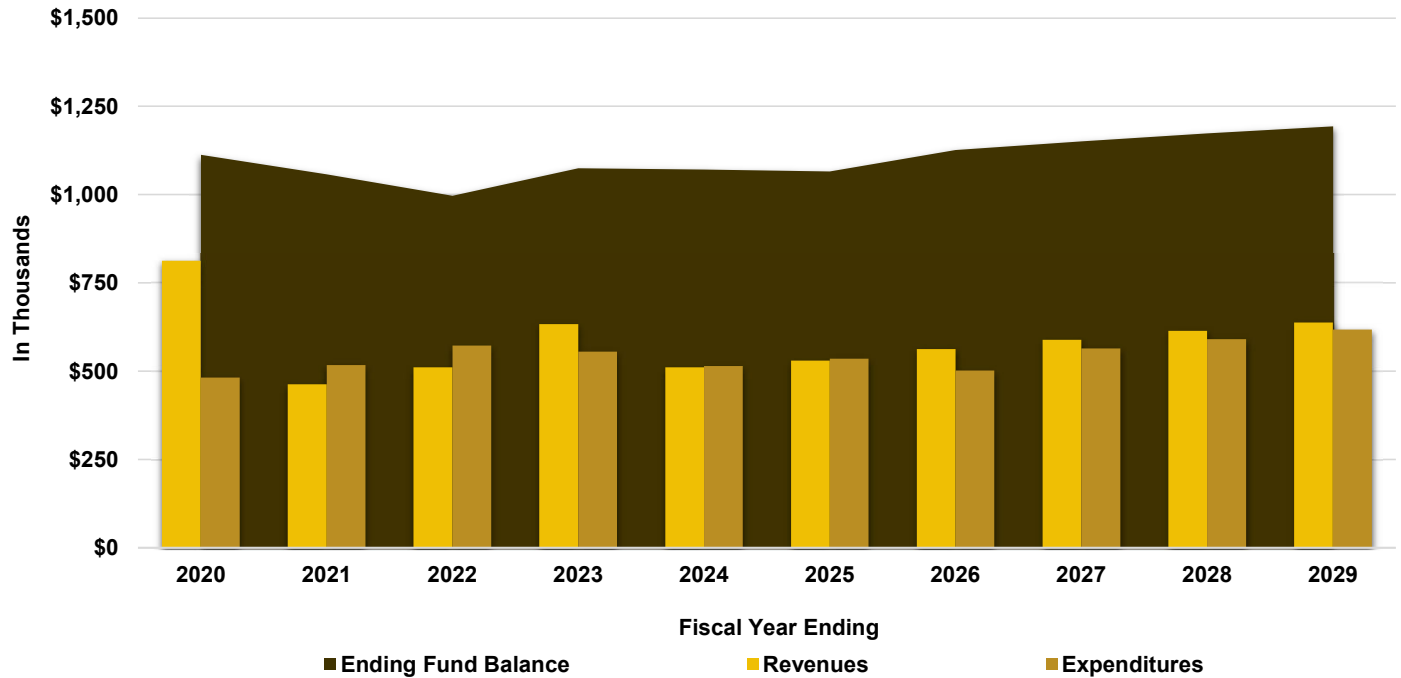
Continuing Taxable Value	133,900,000	152,500,000	186,350,000	214,674,385	255,590,565
New Construction*	1,200,000	1,450,000	11,400,000	18,295,805	24,990,567
Total Estimate	135,100,000	153,950,000	197,750,000	232,970,190	280,581,132

* Does not include new construction for Levy County



Marion County Board of County Commissioners
Rainbow Lakes Estates MSD - Financial Forecast
Fiscal Years Ending 2020 through 2029

Prepared by: Marion County Clerk of Court & Comptroller - Budget Department



FY Ending	Historical					Current	Projected			
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Millage Rate	2.25	2.25	2.25	2.25	1.25	1.25	1.25	1.25	1.25	1.25
Net Position	Actual	Actual	Actual	Actual	Audited	Forecast	Forecast	Forecast	Forecast	Forecast
Revenues	812.2	462.6	510.6	633.3	511.0	529.7	562.1	588.4	613.8	637.6
Expenditures	482.2	517.3	572.2	555.2	514.5	535.1	501.6	564.3	590.2	617.5
Starting Fund Balance	782.5	1,112.5	1,057.9	996.2	1,074.3	1,070.9	1,065.6	1,126.2	1,150.2	1,173.9
Ending Fund Balance	1,112.5	1,057.8	996.3	1,074.3	1,070.8	1,065.5	1,126.1	1,150.3	1,173.8	1,194.0

Budget	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Forecast	Forecast	Forecast	Forecast
Total	0.0	1.4	1.3	1.4	1.3	1.4	1.6	1.7	1.7	1.8
Reserves	0.0	0.1	0.1	0.1	0.2	0.4	0.5	0.8	0.8	0.8
% of Total	0.0%	10.5%	11.4%	10.8%	11.9%	26.1%	31.2%	48.8%	47.9%	46.9%

Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Rainbow Lakes Estates MSTU
Fiscal Years 2021-22 through 2025-26

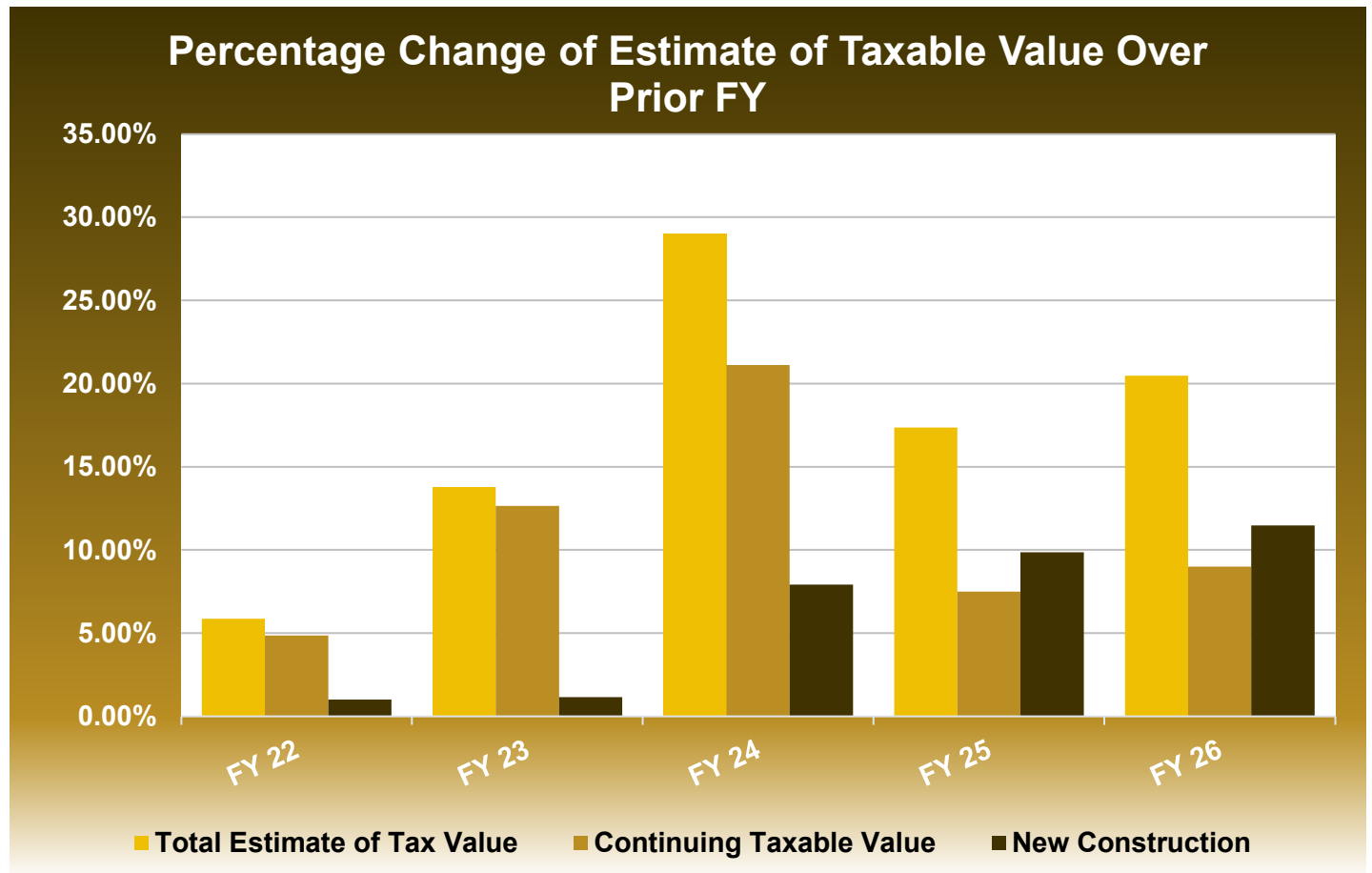
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
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SUMMARY

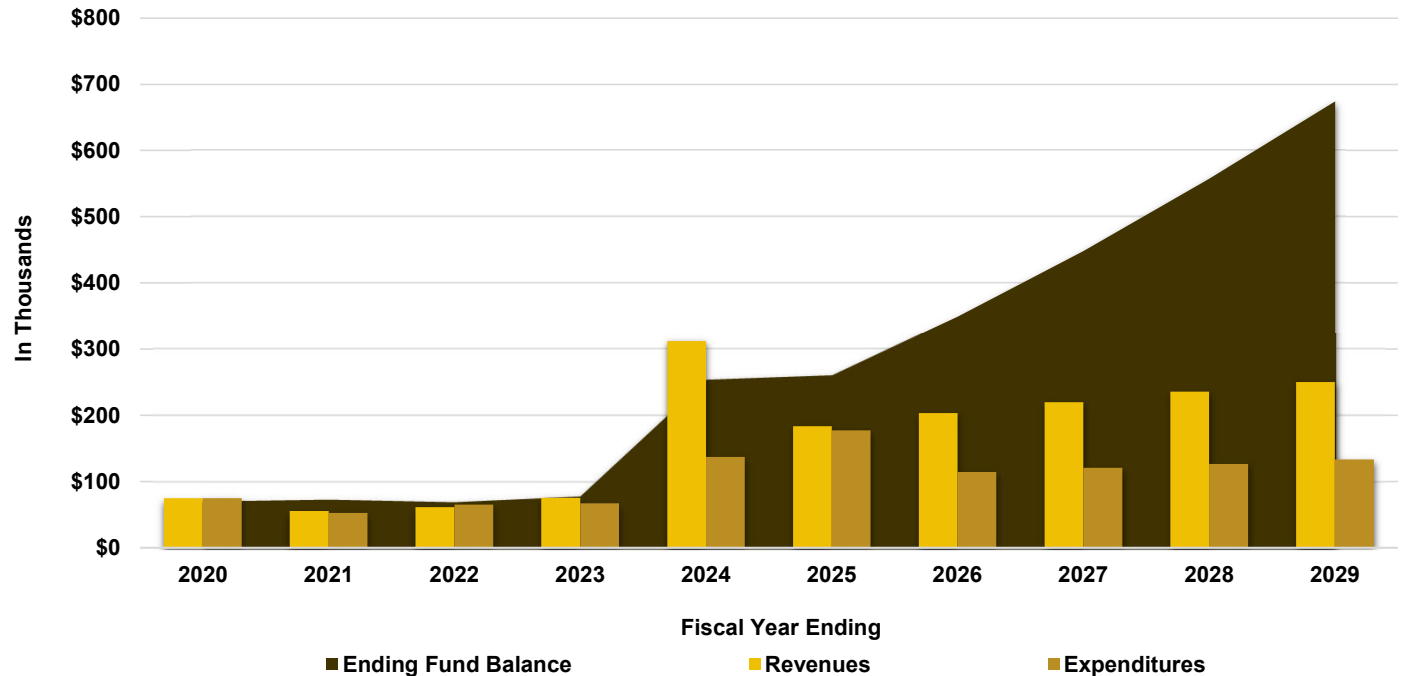
Millage Rate:	0.47	0.47	0.85	0.85	0.85
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Continuing Taxable Value	125,300,000	142,500,000	174,350,000	199,674,385	237,590,565
New Construction	1,200,000	1,450,000	11,400,000	18,295,805	24,990,567
Total Estimate	126,500,000	143,950,000	185,750,000	217,970,190	262,581,132



Marion County Board of County Commissioners
Rainbow Lakes Estates Comm Res Facility MSTU - Financial Forecast
Fiscal Years Ending 2020 through 2029

Prepared by: Marion County Clerk of Court & Comptroller - Budget Department



FY Ending	Historical					Current	Projected			
	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Millage Rate	0.47	0.47	0.47	0.47	0.85	0.85	0.85	0.85	0.85	0.85
Net Position	Actual	Actual	Actual	Actual	Audited	Forecast	Forecast	Forecast	Forecast	Forecast
Revenues	74.8	55.4	61.2	75.3	312.3	183.6	203.4	219.7	235.5	250.3
Expenditures	74.9	52.5	65.1	66.8	137.2	177.2	114.3	120.4	126.5	133.0
Starting Fund Balance	70.7	70.6	73.5	69.6	78.2	253.3	259.6	348.8	448.0	557.0
Ending Fund Balance	70.6	73.5	69.6	78.1	253.3	259.7	348.7	448.1	557.0	674.3
Budget	Adopted	Adopted	Adopted	Adopted	Adopted	Adopted	Forecast	Forecast	Forecast	Forecast
Total	0.0	0.1	0.1	0.1	0.2	0.4	0.5	0.6	0.7	0.8
Reserves	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.4	0.5	0.7
% of Total	0.0%	12.3%	12.0%	12.7%	20.2%	20.3%	5.6%	75.9%	79.1%	81.5%