

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

September 22, 2025

CALL TO ORDER:

The Marion County Board of County Commissioners (BCC) met in a special session in Commission Chambers at 6:03 p.m. on Monday, September 22, 2025 at the Marion County Governmental Complex located in Ocala, Florida.

INTRODUCTION OF PUBLIC HEARINGS BY CHAIRMAN KATHY BRYANT:

Chairman Bryant advised that the public hearing is scheduled tonight to consider adoption of the fiscal year (FY) 2025-26 millage rates and budgets for Marion County.

PLEDGE OF ALLEGIANCE:

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

ROLL CALL:

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

PROOF OF PUBLICATION:

Deputy Clerk Windberg presented two Proofs of Publication, the first is a display ad entitled, "Budget Summary Marion County Board of County Commissioners - Fiscal Year 2025-26"; and the second is a display ad entitled, "Notice of Proposed Tax Increase", both were published in the Star Banner Newspaper on September 18, 2025. The Notices state the Board will meet in a public hearing to consider adopting the FY 2025-26 millage rates and budgets of the Marion County BCC and all dependent special districts.

The Deputy Clerk was in receipt of an 80 page Agenda packet.

STAFF PRESENTATION – Audrey Fowler, Budget Director

1. PUBLIC HEARING to Consider the Adoption of Final Millage Rates and Budgets for Countywide and Non-Countywide Funds Fiscal Year 2025-26
2. Request Adoption of the Capital Improvement Program Fiscal Years 2026-2029-30

Budget Director Audrey Fowler presented a 1 page handout entitled, "Marion County Board of County Commissioners Schedule of General Fund Millage Rates Fiscal Year 2025-26 Tentative Budget Adoption with PEMT" and a 1 page handout entitled, "Tentative Capital Improvement Program Fiscal Years 2026-2030 Project Adjustments". She read into the record a letter dated September 22, 2025, from Clerk Harrell advising that this is the second of two public hearings required to be held pursuant to the provisions of Section 200.065(2), Florida Statutes (FS), prior to the adoption of a budget and millage rate by a taxing authority. As such, these are final budget hearings, and final adoption of the fiscal year 2025-26 millage rates and budgets will be considered at these hearings. Scheduled

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for consideration by the Board at tonight's budget hearings is the Final Countywide Budget in the amount of \$1,119,440,652.00, as well as the budgets of various non-Countywide entities in the amount of \$534,021,951.00 for a total final budget of \$1,653,462,603.00. It will be necessary for the Board to hold a separate public hearing on each of the budget entities considered except that a taxing authority may adopt the tax levies for all of its dependent special taxing districts, and may adopt the budgets for all of its dependent special taxing districts, by a single unanimous vote. However, if a member of the general public requests that the tax levy or budget of a dependent special taxing district be separately discussed and separately adopted, the taxing authority shall discuss and adopt that tax levy or budget separately. Ms. Fowler provided a brief overview of the procedures to be followed at this public hearing, as set forth in Section 200.065 FS. Ms. Fowler advised that at the last public hearing the BCC did not adopt the Capital Improvement Program (CIP), noting there were some questions about rearranging the projects. She referred to the 1 page handout entitled, "Tentative Capital Improvement Program Fiscal Years 2026-2030 Project Adjustments", which reflects the projects that are near completion or on permanent hold. Ms. Fowler stated there has been a reduction in those budgets and those funds will be reassigned to the consolidated Fleet facility project, along with some revenue that had yet to be assigned in order to increase that project's budget to \$19,493,003.00. She clarified that this does not change the total of the General Fund, but rather reassigning these project budgets, both in the CIP and the Line Item budget detail.

Commissioner Stone questioned whether the proposed transfer of funds provides enough funding to complete the Fleet Management facility project. Mr. Bouyounes stated the estimated cost for construction of that facility is approximately \$24,000,000.00.

In response to Chairman Bryant, Mr. Bouyounes referred to the handout and stated the \$921,792.00 from the Rainbow River Tuber Exit project was monies pulled from the General Fund and not from the Parks and Recreation Department Fee Funds.

Commissioner Zalak opined that he would like to set the CIP matter aside for now, noting he does not want to earmark/spend those funds at this time.

General discussion ensued.

Ms. Fowler stated it would be her preference for the BCC to adopt the CIP tonight, noting it was presented at the last Board meeting. She stated if the Board is not sure what changes it wants to make, it would be her suggestion to adopt it as presented at the regularly scheduled BCC meeting held on Tuesday, September 16, 2025 (Item 5.2.2.). Ms. Fowler noted this matter can be brought back to the Board in October in order to provide more information and clarity. It was the general consensus of the Board to concur. General discussion resumed.

Mr. Bouyounes stated he would schedule a workshop to address the Fleet facility project. In response to Commissioner Stone, Mr. Bouyounes stated the County has already secured the property for that project. He requested the Board agree with his recommendation and free up that money and put it into this project, noting the BCC can have this discussion before implementation.

Commissioner Zalak stated he did not want to move the money for the Rainbow River Tuber Exit project to the Fleet Management facility project, noting there are plenty of other Park's projects that could utilize those funds.

General discussion resumed.

In response to Commissioner Stone, Ms. Fowler stated there was an error with the handout, noting the correct amount of funds to be reassigned is \$23,717,919.00.

Mr. Bouyounes advised that number will be close to the estimate of the Fleet facility project in order to be able to build a functional facility.

Chairman Bryant questioned if staff has reached out to any other County that has a fleet operation to determine whether there is the possibility of a consolidation. Commissioner Stone noted the Sheriff's Office operates a fleet facility. Mr. Bouyounes stated there have been no discussions with the Sheriff or the City of Ocala on this matter. He advised that if this is the will of the Board he will reach out with the Sheriff to see if there is a possibility of consolidation, as well as reach out to the City of Ocala to see if it has room to add the County's fleet to its facility. Mr. Bouyounes noted there are other options including keeping the facility where it is currently located.

Commissioner Stone opined that freeing up that property on Maricamp (current facility location) would be beneficial for a lot of reasons.

Chairman Bryant stated a workshop on this matter is going to be needed. It was the general consensus of the Board to concur.

General discussion resumed.

Commissioner Zalak reiterated that he did not want to transfer the \$921,792.00 to the Fleet project until after the workshop.

Ms. Fowler clarified that subtracting the \$921,792.00 would not change the total, it will only change where items appear in the adopted budget, as far as Department and Fund totals.

Commissioner Curry stated the County has intended to build a new Fleet facility for a long time and already acquired the land for this project, noting the current property was going to be sold and the revenue returned to reduce the overall cost of the project. He questioned why the Board is having this discussion. Chairman Bryant stated it is because the cost of the project has gone up from \$20,000,000.00 to \$23,000,000.00. Commissioner Zalak stated the same thing happened with the Animal Services facility project. Commissioner Stone advised that the reason for cost increases is due to the timeframe in deciding on these projects, noting there is a dollar value attached to the time period. She stated it was her understanding that this was a high priority project.

Ms. Fowler advised that it is her understanding that the BCC does not want to move the \$921,792.00 from the Park's Fee Fund and that the remainder of the revenue would be rearranged, noting once the Board has made its final decisions the CIP can be adopted as amended. It was the general consensus of the Board to concur.

Ms. Fowler stated staff went back through the budget looking to find ways to decrease the impact on citizens as it relates to millage rates. She advised that staff reviewed the Public Emergency Medical Transport (PEMT) agreement with the Agency for Health Care Administration (AHCA) approved at the last BCC meeting. Marion County Fire Rescue (MCFR) is participating in the managed Medicaid portion that will require an Intergovernmental Transfer (IGT) to be made in order to draw down funds from AHCA.

Ms. Fowler stated the agreement with AHCA provides that AHCA sends \$2.34 back to the County for every \$1.00 the County pays. She advised that there was some miscommunication relating to the timing of this agreement, noting this agreement is for FY 2026 and not FY 2025. The result being that if the County increases its payment by \$1,183,000.00 the County will receive \$3,055,000.00 back, which is a net increase of recurring revenue for FY 2026 of \$1,872,525.00. Ms. Fowler clarified that at \$362,000.00 per one-hundredth of a mill that is the equivalent of .0500 of a mill. She referred to the 1 page handout entitled, "Marion County Board of County Commissioners Schedule of General Fund Millage Rates Fiscal Year 2025-26 Tentative Budget Adoption with PEMT",

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which reflects a list of various General Fund millage rates from 3.3500 mills down to 3.3000 mills if there is an inclining by the Board to make any adjustments.

Chairman Bryant advised that she would like to move the General Fund Millage rate down to 3.3000 mills.

Ms. Fowler stated the first taxing authority for consideration is the Countywide budget, which contains taxes and services provided to all areas of the County and will include the General Fund, Fine & Forfeiture Fund, County Transportation Maintenance Fund, Marion County Health Unit Trust Fund, as well as all other Countywide budgets. She advised that the percentage of increase over the rolled back rate for the Countywide General Fund is currently at 6.30 percent (%); Fine & Forfeiture Fund is 6.29%; County Transportation Maintenance Fund is 0.00%; and the Marion County Health Unit Trust Fund is 6.28%.

Ms. Fowler clarified that if the Board chooses to reduce the General Fund millage rate to 3.300 mills, then the percent increase over the rolled back rate would be 4.71%

Ms. Fowler stated the specific purposes for the tax increase in the General Fund is an increase in the Sheriff's jail operations of \$3,558,318.00 for personnel; an increase in ambulance services of \$3,205,143.00 for personnel; \$7,809,756.00 for Capital expenditures; an increase in Fine and Forfeiture Fund is due to the increase in the Florida Department of Juvenile Justice (DJJ) payments of \$1,663,018.00; the Sheriff's Regular Operations of \$941,524.00; an increase in the Sheriff's Bailiff operations of \$462,912.00; and for the Health Unit Trust Fund there is an increase in the Reserve for Capital Outlay in the amount of \$787,972.00 for future Capital Improvements.

PUBLIC COMMENT

Chairman Bryant opened the floor to public comment.

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

BOARD DISCUSSION

Chairman Bryant advised that the Health Unit Trust Fund is for support of the Marion County Health Department and questioned why the County is setting money aside for future Capital Improvements.

In response to Chairman Bryant, Mr. Bouyounes clarified that the Health Department capital project is for upgrading/replacing their trailer unit located in the City of Belleview, noting that building needs to be demolished and a new facility needs to be built. Chairman Bryant opined that the State of Florida should be paying for that project. Mr. Bouyounes clarified that it is the County's responsibility to provide the facility, noting staff applied for a grant from the State for the building's design; however, it was not approved. Chairman Bryant expressed concern with the cost of a new building and questioned whether it is in the citizens best interest to keep holding onto the \$787,972.00 and keeping the millage rate at the same level or should the Board zero that Fund out and put the monies back into the General Fund. Mr. Bouyounes expressed concern that if the Board transfers that money to the General Fund and the County receives a grant later on, there will be no revenue for matching funds.

General discussion ensued.

Commissioner Zalak commented on the possibility of leasing a commercial place in the City of Belleview for that facility rather than building a new facility.

Commissioner McClain opined that it may be cheaper long term as it relates to recurring costs associated with renting versus building a new facility. He stated his preference is to keep some money in that for matching grants.

In response to Chairman Bryant, Ms. Fowler stated the total amount for the Reserve Capital Outlay is \$1,518,815.00 and there is also in the Building CIP \$423,189.00 for a total of approximately \$1,942,000.00.

Commissioner McClain opined that the Board could reduce that number and still leave some in there for matching grants.

General discussion ensued.

In response to Commissioner Stone, ACA Amanda Tart stated the cost for design is approximately \$430,000.00 and the estimate provided by the Facilities Department for this project is approximately \$4,000,000.00.

General discussion resumed.

In response to Chairman Bryant, Ms. Fowler clarified that the \$787,972.00 would have to stay in the Health Unit Trust Fund and cannot be transferred to the General Fund.

Commissioner Zalak stated the millage could be reduced. Ms. Fowler concurred. She advised that the rolled back rate is 0.1035 of a mill, noting the County could amend the millage rate to 0.1000 of mill. It was the general consensus to amend the millage rate for the Health Unit Trust Fund to 0.1000 of a mill.

Commissioner McClain commented on the \$7,400,000.00 from the American Rescue Plan Act (ARPA) funding that has not yet been dedicated, noting he would like to see those dollars placed into the General Fund to help reduce that millage rate. Ms. Fowler clarified that this would be one time money, noting the BCC would need to reduce some recurring expenditures in the future. For example, next year the Board will be looking at between \$5,000,000.00 to \$6,000,000.00 in recurring operating cuts if they want to keep the millage at that same rate.

General discussion ensued.

Mr. Bouyounes advised that based on previous discussions at the last BCC meeting, staff held a meeting with the Tax Collector, Property Appraiser, the Clerk of Court and his staff, noting there were conversations about the option of adding a line on next year's tax bill giving assessment payers a onetime discount utilizing the \$7,400,000.00 from ARPA revenue (approximately \$46.00 per residential unit). Chairman Bryant clarified that it was only for taxpayers in the unincorporated areas of Marion County to help alleviate the increase in their Solid Waste assessment. Mr. Bouyounes noted there was some concern that it may not be legal to utilize those funds to offer a discount on a special assessment. Commissioner Stone stated the concern was that it would not benefit all taxpayers across the entire County.

County Attorney Matthew G. Minter, legal, advised that in 1982, Marion County requested an Attorney General opinion as to whether or not the County could use special assessment revenue to fund General Fund items (i.e. Marion County Jail). He stated the determination was that the County could not use special assessments for general governmental purposes. Mr. Minter clarified that the ARPA money and the interest earned goes into the General Fund, noting the question is whether the County can utilize ARPA revenue to offset a special assessment project. Mr. Minter noted all taxpayers pay into the General Fund. He opined that the worst case scenario would be that by doing this, it would invalidate all of the Solid Waste assessments. Mr. Minter advised that although it is admirable that the Board is looking for any way possible to provide some relief to taxpayers, it is his opinion that the risk outweighs the reward.

Commissioner Stone stated she is not in favor of anything that is risky with that assessment.

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Chairman Bryant commented on Commissioner McClain's earlier suggestion to place those ARPA dollars into the General Fund to help reduce that millage rate. She suggested the BCC utilize half of the ARPA funding for Solid Waste millage rate and then set aside the other half in Reserves for next year.

Commissioner McClain stated he is fine with that idea.

Commissioner Curry stated he is not in favor, noting the Board should take the money and apply it toward a capital project where it could be impactful.

Commissioner Stone stated the citizens of Marion County expect the Board to make good strong decisions on behalf of the community. She opined that the Board has had a lot of discussions relating to the budget, noting there are a lot of capital needs, especially as it relates to parks.

General discussion ensued.

Commissioner Zalak opined that he could support utilizing the funds for a capital project for Parks, just not for the Fleet facility.

General discussion resumed.

In response to Commissioner Zalak, Ms. Fowler stated one one-hundredth of a mill is \$362,228.00 and dividing that by \$7,800,000.00 in unassigned revenue, the General Fund millage rate would be reduced by 0.2100 of a mill or \$25.00. Commissioner Zalak advised that would be a reduction of \$75.00 for a \$300,000.00 house, noting he is in favor of this option. It was the general consensus of the Board to direct staff to reduce the millage rate by 0.2100 of a mill.

Clerk Harrell stated the BCC needs to remember that this affects next year's budget.

Chairman Bryant opined that the Board should be able to lower or raise millage rates as needed and by taking this money and showing citizens that when it is possible it will lower their millage.

Commissioner Stone expressed concern that this will take away monies from unfunded capital need projects, noting the County is already asking for donations for the County's Animal Shelter.

Clerk Harrell reminded the Board that it could lower the millage rates all it wants, but it can never raise it over a specific set rate.

In response to Commissioner Curry, Mr. Bouyounes clarified that if the BCC chooses to put the revenue into the General Fund, it can be used for a General Fund type capital project, such as Parks, noting the Sales Tax can only be utilized for projects such as road and public safety projects.

Ms. Fowler requested a recess so that she can work through the projections as requested. It was the general consensus to concur.

There was a recess at 6:56 p.m.

The meeting resumed at 7:30 p.m. with all members present.

GENERAL FUND:

Ms. Fowler noted the first taxing authority for Board consideration is the General Fund. The rolled back millage rate is 3.1516 mills, percentage increase over the rolled back rate, as revised, is -1.95% and the millage rate proposed to be levied is 3.0900 mills.

A motion was made by Commissioner Zalak, seconded by Commissioner McClain, to adopt Resolution 25-R-371 adopting the Countywide millage rate for the General Fund of 3.0900 mills for FY 2025-26. The motion was approved by the Board by a vote of 4-1, with Commissioner Stone dissenting.

A motion was made by Commissioner Zalak, seconded by Commissioner McClain, to adopt Resolution 25-R-372 adopting the FY 2025-26 Countywide budget for the General Fund, as revised, in the amount of \$371,376,932.00. The motion was approved by the Board by a vote of 4-1, with Commissioner Stone dissenting.

Ms. Fowler announced the percentage increase over the rolled back rate, as revised, is - 1.95% in the General Fund.

FINE & FORFEITURE FUND:

Ms. Fowler advised that the next taxing authority for Board consideration is the Fine & Forfeiture Fund. The rolled back millage rate is 0.7809 of a mill, percentage increase over the rolled back rate is 6.29% and the millage rate proposed to be levied is 0.8300 of a mill.

A motion was made by Commissioner McClain, seconded by Commissioner Zalak, to adopt Resolution 25-R-373 adopting the Countywide millage rate for the Fine & Forfeiture Fund of 0.8300 of a mill for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner McClain, seconded by Commissioner Zalak, to adopt Resolution 25-R-374 adopting the FY 2025-26 Countywide budget for the Fine & Forfeiture Fund in the amount of \$39,139,051.00. The motion was unanimously approved by the Board (5-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 6.29%.

COUNTY TRANSPORTATION MAINTENANCE FUND:

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

A motion was made by Commissioner McClain, seconded by Commissioner Zalak, to adopt Resolution 25-R-375 adopting the Countywide millage rate for the County Transportation Maintenance Fund of 0.0000 mill for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner McClain, seconded by Commissioner Zalak, to adopt Resolution 25-R-376 adopting the FY 2025-26 Countywide budget for the County Transportation Maintenance Fund in the amount of \$83,087,002.00. The motion was unanimously approved by the Board (5-0).

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

MARION COUNTY HEALTH UNIT TRUST FUND:

Ms. Fowler advised that the next taxing authority for Board consideration is the Marion County Health Unit Trust Fund. The rolled back millage rate is 0.1035 of a mill and the millage rate, as amended, is proposed to be levied is 0.1000 of a mill.

A motion was made by Commissioner McClain, seconded by Commissioner Zalak, to adopt Resolution 25-R-377 adopting the Countywide millage rate, as amended, for the Marion County Health Unit Trust Fund of 0.1000 of a mill for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Zalak, seconded by Commissioner McClain, to adopt Resolution 25-R-378 adopting the FY 2025-26 Countywide budget for the Marion

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County Health Unit Trust Fund, as revised, in the amount of \$5,135,422.00 The motion was unanimously approved by the Board (5-0).

Ms. Fowler announced the percentage increase over the rolled back rate is -3.38%.

COUNTYWIDE BUDGETS:

Ms. Fowler advised that the remaining Countywide budgets (that do not involve the adoption of a millage rate) are in the aggregate amount, as revised, of \$627,014,084.00. She stated this budget includes the Crime Prevention Fund, the Gas Tax Funds, the Marion County Airport, the Local Provider Participation Trust Fund (pass through to the hospitals for AHCA funding) the County and Regional Opioid Settlement Funds. Other notable funds included are the Sheriffs Educational Fund, 911 Management Fund, Tourist Development Tax, Parks and Recreation Fees Fund, Medical Examiner Fund, the remainder of the American Rescue Plan Funds, American Rescue Plan HOME Fund, Public Improvement Transportation Debt Service, Parks Capital Project Fund, Infrastructure Surtax Capital Projects Fund, Solid Waste Disposal Fund, and the Insurance Fund.

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-379 adopting the budget for all other Countywide budgets, as revised, in the amount of \$627,014,084.00. The motion was unanimously approved by the Board (5-0).

Ms. Fowler announced the total Countywide millage rate is 4.0200 mills and the total Countywide budget, as revised, is \$1,125,752,491.00.

MUNICIPAL SERVICE TAXING UNIT (MSTU) FOR LAW ENFORCEMENT:

Ms. Fowler presented the proposed FY 2025-26 budget for the MSTU for Law Enforcement. The increase over the rolled back rate is 6.24%. The specific purpose for the tax increase is due to an increase in the Sheriff's MSTU operational budget of \$11,809,848.00.

Chairman Bryant opened the floor to public comment.

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

Ms. Fowler advised that the taxing authority is the MSTU for Law Enforcement with a rolled back millage rate of 3.5015 mills and the percentage increase over the rolled back rate is 6.24%. She stated the proposed millage rate to be levied is 3.7200 mills, the same as in FY 2024/25.

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-380 adopting the millage rate of 3.7200 mills for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-381 adopting the budget for FY 2025-26 for the MSTU for Law Enforcement in the amount of \$126,242,022.00. The motion was unanimously approved by the Board (5-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 6.24%.

FIRE, RESCUE AND EMS FUND:

Ms. Fowler presented the proposed FY 2025-26 budget for the Fire Rescue and EMS Fund. She stated the percentage increase over the rolled back rate is 6.32%. The specific purpose for the tax increase is due to an increase in personnel expenditures of \$3,121,765.00.

Chairman Bryant opened the floor to public comment.

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

Ms. Fowler advised that the rolled back millage rate is 1.0440 mills and the percentage increase over the rolled back rate is 6.32%. The millage rate to be levied is 1.1100 mills. A motion was made by Commissioner McClain, seconded by Commissioner Stone, to adopt Resolution 25-R-382 adopting the millage rate of 1.1100 mill for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner McClain, seconded by Commissioner Stone, to adopt Resolution 25-R-383 adopting the budget for FY 2025-26 for the Fire Rescue and EMS Fund in the amount of \$104,852,820.00 The motion was unanimously approved by the Board (5-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 6.32%.

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

Ms. Fowler presented the proposed FY 2025-26 budget for the Rainbow Lakes Estates – Community Resource (Comm Res) Facility MSTU. The percentage increase over the rolled back rate is 9.54%. The specific purpose for the tax increase is due to an increase in Capital Improvements of \$218,326.00.

Chairman Bryant opened the floor to public comment.

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

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt Resolution 25-R-384 adopting the millage rate of 0.8500 of a mill for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt Resolution 25-R-385 adopting the budget for FY 2025-26 for the Rainbow Lakes Estates – Comm Res Facility MSTU in the amount of \$533,125.00. The motion was unanimously approved by the Board (5-0).

Ms. Fowler advised that the percentage increase over the rolled back rate is 9.54%.

MARION OAKS MSTU:

Ms. Fowler presented the proposed FY 2025-26 budget for the Marion Oaks MSTU. The percentage increase over the rolled back rate is 6.99%. The specific purpose for the tax increase is an increase in Capital Improvement Funding of \$901,395.00.

Chairman Bryant opened the floor to public comment.

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

Ms. Fowler advised that the rolled back rate is 0.9534 of a mill, the percentage increase over the rolled back rate is 6.99%, and the proposed millage rate is 1.0200 mills.

A motion was made by Commissioner Stone, seconded by Commissioner Curry, to adopt Resolution 25-R-386 adopting the millage rate of 1.0200 mills for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner Curry, to adopt Resolution 25-R-387 adopting the budget for FY 2025-26 for the Marion Oaks MSTU in the amount of \$3,384,201.00. The motion was unanimously approved by the Board (5-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 6.99%.

SILVER SPRINGS SHORES SPECIAL TAX DISTRICT:

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Ms. Fowler presented the proposed FY 2025-26 budget for the Silver Springs Shores Special Tax District. The percentage increase over the rolled back rate is 8.33%. The specific purpose for the tax increase is due to an increase in Capital Improvement Funding of \$308,461.00.

Chairman Bryant opened the floor to public comment.

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

Ms. Fowler advised that the rolled back millage rate is 2.7693 mills, the percentage increase over the rolled back rate is 8.33%, and the millage rate to be levied is 3.0000 mills.

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt Resolution 25-R-388 adopting the millage rate of 3.0000 mills for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt Resolution 25-R-389 adopting the budget for FY 2025-26 for the Silver Springs Shores Special Tax District in the amount of \$ 2,165,760.00. The motion was unanimously approved by the Board (5-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 8.33%.

HILLS OF OCALA MSTU FOR RECREATION:

Ms. Fowler presented the proposed FY 2025-26 budget for the Hills of Ocala MSTU for Recreation. The percentage increase over the rolled back rate is 7.66%. The specific purpose for the tax increase is an increase in Building Improvements of \$60,000.00 and a decrease in Fund Balance Carry Forward of \$21,507.00

Chairman Bryant opened the floor to public comment.

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

Ms. Fowler advised that the rolled back millage rate is 0.1672 of a mill, the percentage increase over the rolled back rate is 7.66% and the millage rate proposed to be levied is 0.1800 of a mill.

A motion was made by Commissioner Curry, seconded by Commissioner Stone, to adopt Resolution 25-R-390 adopting the millage rate of 0.1800 of a mill for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-391 adopting the budget for FY 2025-26 for the Hills of Ocala MSTU for Recreation in the amount of \$180,024.00. The motion was unanimously approved by the Board (5-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 7.66%.

NON-COUNTYWIDE FUNDS:

Ms. Fowler presented the remaining non-Countywide funds proposed for FY 2025-26 budgets and stated the Board may consider the entire remaining budgets in the aggregate amount for adoption in one motion with a unanimous vote, unless a member of the public requests to have a budget pulled for separate consideration. She explained the purpose of these funds, noting the non-Countywide funds are comprised of Special Revenue Funds, Enterprise Funds, Capital Project Funds, and Debt Service Funds. Ms. Fowler stated the Special Revenue Funds are limited to a geographical sub-set of the County footprint and provide a specified service to the property owners within that area. These include the 3 Funds that provide for stormwater mitigation, building safety, and local housing assistance.

Ms. Fowler stated there are 39 MSTUs and Municipal Service Benefit Units (MSBUs) for road maintenance, road improvements, general services, street lighting, mowing, or drainage. She noted there are 2 Special Revenue Funds for impact fees, as well as the Silver Springs Community Redevelopment Area (SSSCRA). The Marion County Utility Enterprise Fund collects fees and provides services directly to its customers. The 6 Debt Service Funds and 1 Capital Project Fund are utilized primarily for the purpose of infrastructure improvements within a neighborhood. The property owners may either pay their share of the project upfront, or pay on their tax bill over time, which is bonded and repaid through the Debt Service Funds. She advised that the budget for the SSCRA Trust Fund has been amended to \$1,425,242.00, noting it was amended due to its budget being contingent upon the Countywide millage rate, which was lowered.

Ms. Fowler read into the record the list of funds to be considered en masse.

Chairman Bryant opened the floor to public comment.

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

A motion was made by Commissioner McClain, seconded by Commissioner Curry, to adopt the following Resolutions adopting the budgets for FY 2025-26 for the entities as noted below in the aggregate amount of \$296,629,979.00. The motion was unanimously approved by the Board (5-0).

1. 25-R-392 – Stormwater Program– \$18,366,260.00.
2. 25-R-393 – Building Safety Fund – \$20,994,211.00.
3. 25-R-394 – Local Housing Assist. – \$9,832,805.00.
4. 25-R-395 – Silver Springs CRA – \$1,425,242.00.
5. 25-R-396 – Impact Fee East District – \$19,364,265.00.
6. 25-R-397 – Impact Fee West District – \$41,535,677.00.
7. 25-R-398 – Marion County Utility Fund – \$163,226,316.00.
8. 25-R-399 – Marion Oaks MSTU General Services – \$2,954,079.00.
9. 25-R-400 – General Municipal Service Units – \$716,695.00.
10. 25-R-401 – Road Improvement/Maintenance Municipal Service Units – \$17,158,361.00.
11. 25-R-402 – Street Lighting Municipal Service Units – \$350,404.00.
12. 25-R-403 – Road Assessment Program Debt Service – \$599,155.00.
13. 25-R-404 – Series 2024A Capital Projects – \$106,509.00.

CLOSING COMMENTS:

Ms. Fowler advised that this concludes the requirements of the public hearing.

Ms. Fowler clarified that it is the Board's direction for staff to adopt the Capital Improvement Plan as presented with the exception of the \$921,792.00 from the Rainbow River Tuber Exit project. Chairman Bryant concurred

Chairman Bryant expressed appreciation for everyone's hard work relating to the budget process.

September 22, 2025

There being no further business to come before the Board, the meeting thereupon adjourned at 7:52 p.m.

Kathy Bryant, Chairman

Attest:

Gregory C. Harrell, Clerk

DRAFT