



Marion County

Board of County Commissioners

Workshop

Meeting Agenda

Thursday, July 16, 2026

9:00 AM

**McPherson Governmental
Campus Auditorium**

Budget Workshop Day 4

INTRODUCTION OF WORKSHOP BY CHAIRMAN CARL ZALAK III

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.: 2026-23594

Agenda Date: 7/16/2026

Agenda No.: 1.

SUBJECT:

Budget Workshop Schedule

INITIATOR:

Audrey L. Fowler, Director

DEPARTMENT:

Budget

DESCRIPTION/BACKGROUND:

See attached.

BUDGET/IMPACT:

None

RECOMMENDED ACTION:

For information only.



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2026-27 BUDGET WORKSHOP AGENDA
MONDAY, JULY 13, 2026**

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	Audrey Fowler, Budget Director		
	Budget Overview		
2:00 PM	Mounir Bouyounes, County Administrator		
	County Administration Overview		
	General Fund CIP		
0010 - 700	General Government Capital	190	349
0010 - 707	Courthouse Capital	195	348
3031	Surtax Schedule		
2:30 PM	Matthew "Guy" Minter, County Attorney		
0010 - 103	County Attorney	29	126
2:45 PM	Mike McCain, Executive Director		
0010 - 105	County Administrator	31	129
0010 - 153	Industry Development	54	217
3:00 PM	Amanda Tart, Assistant County Administrator		
0010 - 106	Public Relations	33	132
1011 - 250	Crime Prevention	229	290
3:15 PM	Bobbi Perez, Human Resources Director		
0010 - 170	Human Resources	55	136
0010 - 172	Employee Health Clinic	57	135
5010 - 161	Employee Health	684	339
5010 - 162	Risk and Benefit Services	685	340
5010 - 163	Employee Wellness Program	687	340
3:30 PM	Michelle Sanders, 9-1-1 Management Director		
1071 - 313	911 Management	314	168
3:45 PM	Susan Olsen, Procurement Services Director		
0010 - 176	Procurement Services	64	143
4:00 PM	Daisy Diaz, Veteran's Services Director		
0010 - 378	Veterans Service Office	182	215



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2026-27 BUDGET WORKSHOP AGENDA
TUESDAY, JULY 14, 2026**

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 Wesley Wilcox, Supervisor of Elections			
0010 - 123	Supervisor of Elections Transfer	41	269
9:30 AM Jim Couillard, Parks Director			
0010 - 360	Parks and Recreation	162	206
0010 - 361	Other Recreation Programs	167	205
0010 - 363	Bellevue Sportsplex	169	204
1081 - 362	Parks and Recreation Fees	325	207
0010 - 370	Southeastern Livestock Pavilion	171	196
1035 - 415	Marion County Airport	274	243
9:45 AM Crystal McCazzio, Cooperative Extension Director			
0010 - 372	Cooperative Extension Service	174	200
10:00 AM Tony Cunningham, Utilities Department Director			
4520 - 440	Utilities Management	661	256
4520 - 442	Utilities Water System	667	258
4520 - 445	Utilities Wastewater System	673	257
4520 - 448	Utilities Capital Construction	678	255
10:15 AM Mark Johnson, Solid Waste Director			
4010 - 423	Solid Waste Disposal	647	252
4010 - 425	Solid Waste Collection	652	251
4010 - 427	Solid Waste Recycling	656	252
10:30 AM Loretta Shaffer, Tourist Development Director			
1074 - 155	Visitors and Convention Bureau	320	223
10:45 AM Mark Williams, Fleet Management Director			
0010 - 178	Fleet Management	67	146
11:00 AM Kyra Lynch, Animal Services Director			
0010 - 315	Animal Services	138	182
11:15 AM Steve Cohoon, County Engineer			
0010 - 412	Property Engineering Services	186	236
0010 - 433	Water Resources	188	248
1020 - 400	Transportation	233	228
1021 - 761	County Engineer 80% Gas Tax	252	361
1022 - 403	Road Construction 20% Gas Tax	256	227
1031 - 763	Sidewalk Construction	270	362
1131 - 430	Stormwater Program	363	246
11:30 AM Robert Balmes, TPO Director			
1029 - 407	TPO Federal Highway Administration	263	232
1029 - 408	TPO Federal Transit Administration	265	232
1029 - 409	TPO Transportation Disadvantaged	266	233
1:30 PM Lisa Cahill, Public Safety Communications Manager			
0010 - 310	Public Safety Radio	132	170
0010 - 311	Public Safety Communications	134	173
2:00 PM James Banta, Fire Chief			
1091 - 132	Medical Examiner	330	335
0010 - 305	Emergency Medical Services	121	164
1120 - 300	Fire Rescue Services	339	165



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2026-27 BUDGET WORKSHOP AGENDA
WEDNESDAY, JULY 15, 2026**

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 Michael Graves, Public Defender			
0010 - 200	Public Defender Administration	80	286
0010 - 201	Public Defender Technology	81	286
0010 - 202	Public Defender LOV	83	286
0010 - 268	Early Intervention Program	106	280
9:30 AM William Gladson, State Attorney			
0010 - 268	Early Intervention Program	106	280
1010 - 205	State Attorney	221	288
1010 - 206	State Attorney Technology	222	288
1010 - 207	State Attorney LOV	224	288
9:45 AM Jimmy Cowan, Property Appraiser			
0010 - 113	Property Appraiser Transfer	38	264
10:00 AM George Albright, Tax Collector			
0010 - 126	Tax Collector Transfer	42	271
10:15 AM Gregory C. Harrell, Clerk of Court and Comptroller			
0010 - 110	Clerk to County Commission Transfer	36	262
1010 - 110	Clerk to County Commission Transfer	218	262
10:30 AM Billy Woods, Sheriff			
0010 - 116	Sheriff Jail Transfer	39	266
0010 - 117	Sheriff Emergency Mgmt Transfer	40	266
1010 - 118	Sheriff Regular Transfer	219	267
1010 - 119	Sheriff Bailiff Transfer	220	266
1110 - 120	Sheriff Patrol CID Transfer	334	267



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2026-27 BUDGET WORKSHOP AGENDA
WEDNESDAY, JULY 15, 2026**

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

Fund - Cost Center	Cost Center Name	Line Item Page	Proposed Budget Page
1:30 PM Chad Wicker, Municipal Services Director			
0010 - 410	Municipal Services	184	240
1020 - 765	Road Assessments	248	365
1310 - 510	Marion Oaks Recreation	429	294
1311 - 512	Marion Oaks MSTU for General Services	435	304
1320 - 520	Silver Springs Shores	444	296
1330 - 530	Hills of Ocala Recreation	454	298
2:00 PM Cheryl Butler, Community Services Director			
0010 - 330	Health	154	192
0010 - 335	Unclaimed Decedent Program	156	186
0010 - 337	Assessments Public Assistance	158	239
0010 - 340	Community Services	159	185
0016 - 341	Community Development Block Grant	205	188
0016 - 342	Home Investment Partnership	206	190
0016 - 343	Neighborhood Stabilization Program 1	207	190
0016 - 344	Neighborhood Stabilization Program 3	208	190
0016 - 345	Emergency Solutions Program	209	190
0016 - 348	Continuum of Care Program	211	189
0016 - 349	Continuum of Care Program Florida	212	189
0016 - 351	Continuum of Care Challenge	213	189
0016 - 352	Continuum of Care Emerg Solutions	214	189
0016 - 353	Continuum of Care TANF	215	189
1049 - 333	Opioid County Settlement	287	192
1050 - 332	Opioid Regional Settlement	290	193
1151 - 350	State Housing Initiative Partnership Act	377	191
1162 - 342	Home Investment Partnership	388	190
2:15 PM John Pearson, Building Safety Director			
1141 - 318	Building Safety	369	178
2:30 PM Chuck Varadin, Growth Services Director			
0010 - 317	Code Enforcement	145	159
0010 - 320	Planning and Zoning	154	155
2:45 PM Julie Sieg, Library Director			
0010 - 375	Marion County Public Library System	176	211
3:00 PM Jared Goodspeed, Facilities Director			
0010 - 180	Facilities Management	72	149
0010 - 181	Facilities Management Health	78	150
0010 - 182	Courthouse Security	79	279
3:15 PM Thomas Northey, Information Technology Director			
0010 - 174	Information Technology	59	140



MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2026-27 BUDGET WORKSHOP AGENDA
THURSDAY, JULY 16, 2026

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	Mark Lander, Administrator		
1040 - 130	Marion County Health Unit	280	322
9:30 AM	Beth McCall, Executive Director		
0010 - 136	Marion County Childrens Alliance	44	326
9:40 AM	Carrie Theall, CEO		
0010 - 137	Early Learning Coalition	45	326
9:50 AM	Jennifer Martinez, Executive Director		
0010 - 138	Marion Senior Services Transit	46	326
10:00 AM	Matt McCormick, President		
0010 - 150	Ocala Marion County Chamber and Economic Partnership	52	329
10:10 AM	Vivi Serena, Vice-Chairman		
0010 - 147	Marion Soil Conservation District	50	334
10:20 AM	Wilson Richardson, Area Director		
0010 - 151	Small Business Development Council	53	329
10:30 AM	Barbara Robertson, Program Director		
0010 - 262	Guardian Ad Litem Program	98	281
0010 - 263	Guardian Ad Litem Technology	99	281



Marion County

Board of County Commissioners Workshop

Agenda Item

File No.: 2026-23595

Agenda Date: 7/16/2026

Agenda No.: 2.

SUBJECT:

Proposed Budget Overview

INITIATOR:

Audrey L. Fowler, Director

DEPARTMENT:

Budget

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 13, 2026

PREPARED BY: GREGORY C. HARRELL, MARION COUNTY CLERK OF COURT
AND COMPTROLLER - BUDGET DEPARTMENT

Marion County Board of County Commissioners
Budget Workshop - Proposed Budget Overview
Monday, July 13, 2026

Discussion Items

	<u>Page</u>
1) Comparison of Majority Maximum and Tentative Tax Levies	3
2) Comparison of Two-Thirds 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 2025-26 and Proposed 2026-27	
Countywide & Major MSTUs - Average Tax Levies - Single Family Properties	16
Countywide & Major MSTUs - Comparison of Tax Levies - Selected Properties	17
Adopted 2025-26 and Estimated 2026-27 at Supermajority GF (3.25)	
Countywide & Major MSTUs - Average Tax Levies - Single Family Properties	18
Countywide & Major MSTUs - Comparison of Tax Levies - Selected Properties	19
Adopted 2025-26 and Estimated 2026-27 at Rollback GF (2.95)	
Countywide & Major MSTUs - Average Tax Levies - Single Family Properties	20
Countywide & Major MSTUs - Comparison of Tax Levies - Selected Properties	21
7) Marion Oaks MSTU - Taxable Property Value, Millage Rate & Property Tax Levy	22
Marion Oaks MSTU - Estimate of Taxable Value as of June 1	23
Marion Oaks MSTU for Recreation - Financial Forecast	24
8) Silver Springs Shores - Taxable Property Value, Millage Rate & Property Tax Levy	25
Silver Springs Shores Special Tax District - Estimate of Taxable Value as of June 1	26
Silver Springs Shores Special Tax District - Financial Forecast	27
9) Hills of Ocala - Taxable Property Value, Millage Rate & Property Tax Levy	28
Hills of Ocala - Estimate of Taxable Value as of June 1	29
Hills of Ocala MSTU for Recreation - Financial Forecast	30
10) Rainbow Lakes MSD - Taxable Property Value, Millage Rate & Property Tax Levy	31
Rainbow Lakes Estates MSD - Estimate of Taxable Value as of June 1	32
Rainbow Lakes Estates Municipal Service District - Financial Forecast	33
11) Rainbow Lakes MSTU - Taxable Property Value, Millage Rate & Property Tax Levy	34
Rainbow Lakes Estates MSTU - Estimate of Taxable Value as of June 1	35
Rainbow Lakes Estates MSTU - Financial Forecast	36
12) Comparison of State Shared Operating Revenue Estimates - General Fund	37
Comparison of State Shared Operating Revenue Estimates - Transportation Fund	38
13) Revenue Adjustment for Certified Taxable Values @ 95%	39
14) Budget Adjustments through July 7, 2026	
15) Budget Workshop Agendas	
16) Set Proposed (Maximum) Millage Rates before August 4, 2026	

Marion County Board of County Commissioners
Comparison of MAJORITY MAXIMUM and TENTATIVE Tax Levies
Tentative Budget Fiscal Year 2026-27
- Majority Maximum requires 3 out of 5 votes -

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Millage Rate</u>		<u>Tax Levy Over (Under) Rolled-Back Rate</u>				<u>Difference @ 95%</u>
	<u>Rolled-Back</u>	<u>Tentative</u>	<u>Rolled-Back</u>	<u>Tentative</u>	<u>Difference</u>		
<u>COUNTYWIDE</u>							
Taxable Property Value	41,875,614,722		418,756	= .01 mills			397,818
<u>General Fund</u>							
Millage Rate and Levy	2.9598	3.49	\$ 123,943,444	\$ 146,145,895	\$ 22,202,451	\$	21,092,328
<u>Fine & Forfeiture Fund</u>							
Millage Rate and Levy	0.7950	0.83	\$ 33,291,114	\$ 34,756,760	\$ 1,465,646	\$	1,392,364
<u>Health Unit Trust Fund</u>							
Millage Rate and Levy	0.0958	0.10	\$ 4,011,684	\$ 4,187,561	\$ 175,877	\$	167,083
Total Countywide	3.8506	4.42	\$ 161,246,242	\$ 185,090,216	\$ 23,843,974	\$	22,651,775

NON-COUNTY-WIDE SPECIAL DISTRICTS

MSTU for Law Enforcement

Taxable Property Value	31,809,283,270		318,093	= .01 mills			302,188
Millage Rate and Levy	3.5629	3.72	\$ 113,333,295	\$ 118,330,534	\$ 4,997,239	\$	4,747,377

Fire / Rescue MSTU

Taxable Property Value	32,660,126,077		326,601	= .01 mills			310,271
Millage Rate and Levy	1.0623	1.11	\$ 34,694,852	\$ 36,252,740	\$ 1,557,888	\$	1,479,994

Rainbow Lakes Estates - Rec.

Taxable Property Value	314,351,450		3,144	= .01 mills			2,987
Millage Rate and Levy	0.8331	0.85	\$ 261,886	\$ 267,199	\$ 5,313	\$	5,047

Marion Oaks MSTU - Rec.

Taxable Property Value	2,417,578,965		24,176	= .01 mills			22,967
Millage Rate and Levy	1.0129	1.02	\$ 2,448,766	\$ 2,465,931	\$ 17,165	\$	16,307

Silver Springs Shores - Rec.

Taxable Property Value	478,394,106		4,784	= .01 mills			4,545
Millage Rate and Levy	2.8480	3.00	\$ 1,362,466	\$ 1,435,182	\$ 72,716	\$	69,080

Hills of Ocala MSTU - Rec.

Taxable Property Value	511,859,056		5,119	= .01 mills			4,863
Millage Rate and Levy	0.1721	0.18	\$ 88,091	\$ 92,135	\$ 4,044	\$	3,842

Total Non-Countywide Levy			\$ 152,553,180	\$ 158,843,721	\$ 6,654,365	\$	6,321,647
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Total Countywide and Non-Countywide Levy			\$ 313,799,422	\$ 343,933,937	\$ 30,498,339	\$	28,973,422
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Rainbow Lakes Estates MSD

Taxable Property Value	336,218,493		3,362	= .01 mills			3,194
Millage Rate and Levy	1.2191	1.25	\$ 409,884	\$ 420,273	\$ 10,389	\$	9,870

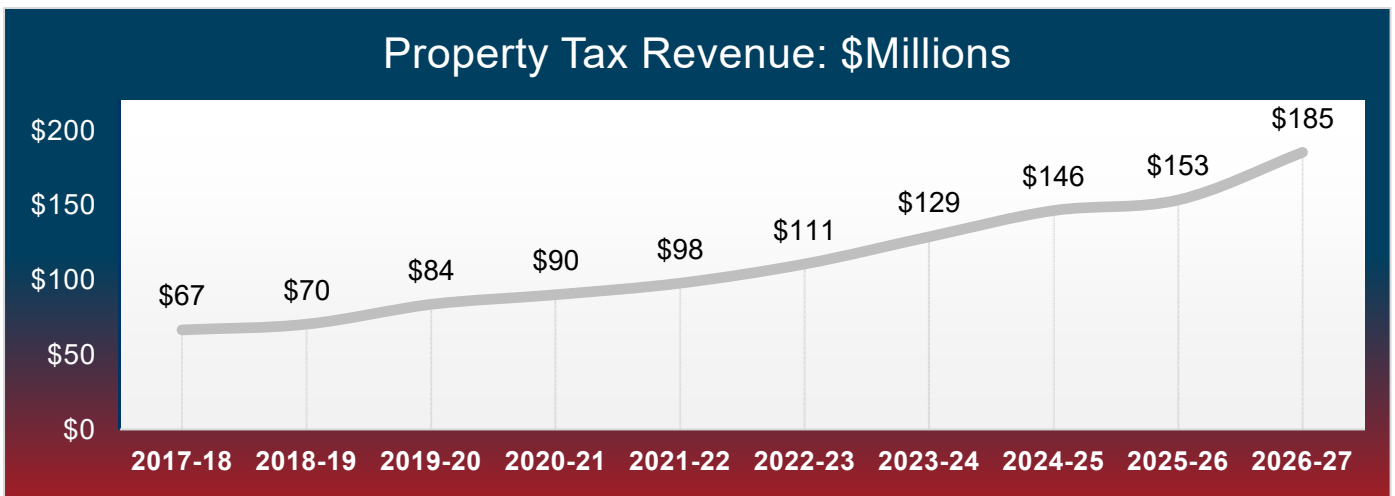
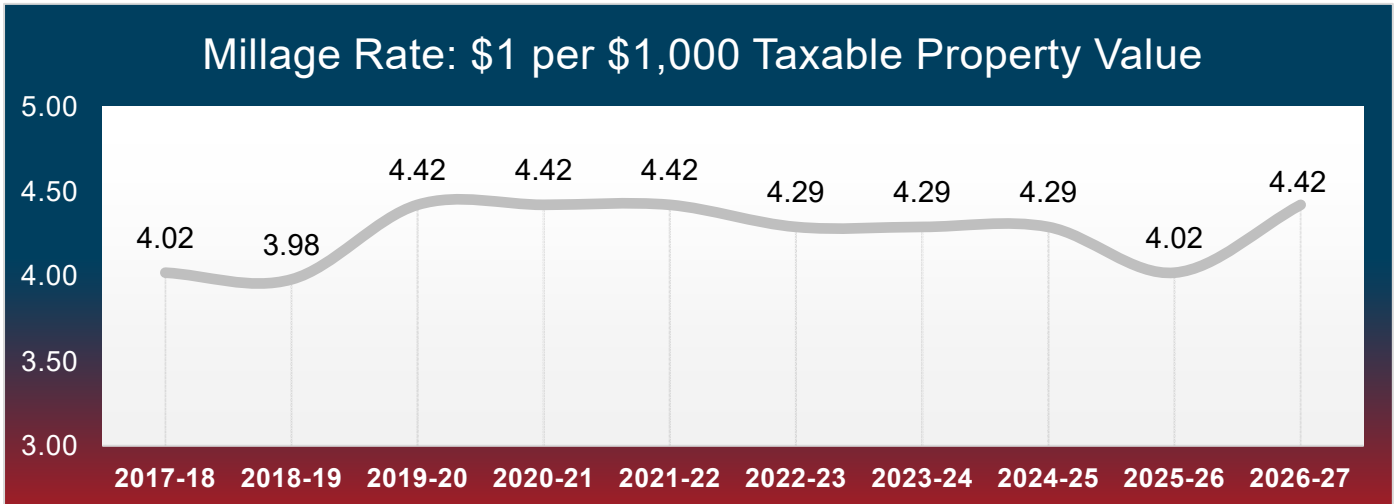
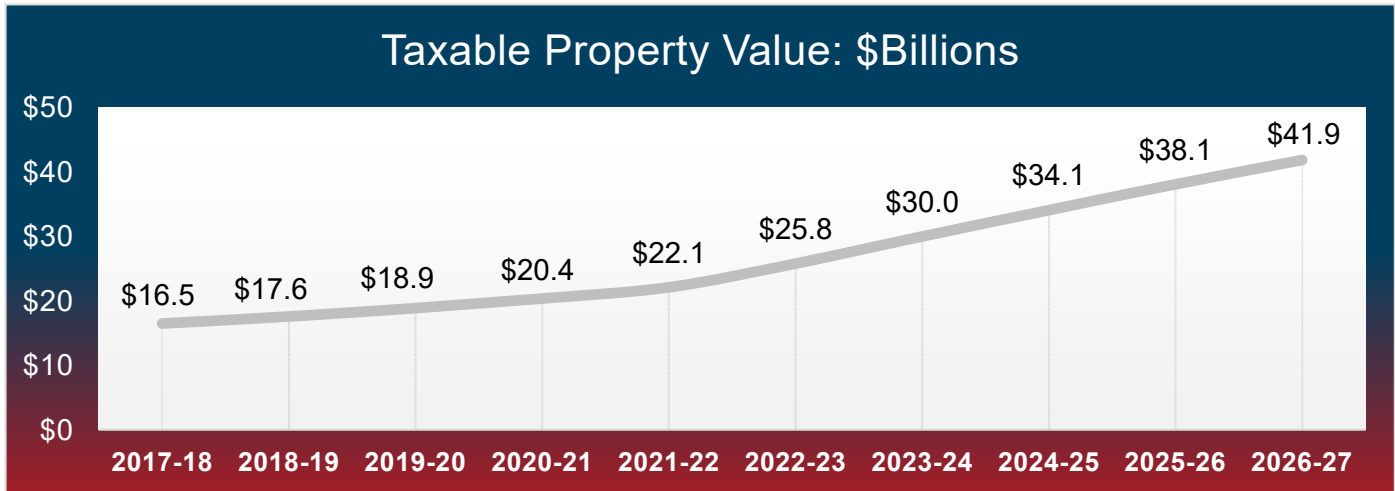
Marion County Board of County Commissioners
Comparison of TWO-THIRDS MAXIMUM and TENTATIVE Tax Levies
Tentative Budget Fiscal Year 2026-27
- Two-Thirds Maximum requires 4 out of 5 votes -

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	41,875,614,722				
<u>General Fund</u>					
Millage Rate and Levy	3.2558	3.49	\$ 136,338,626	\$ 146,145,895	\$ 9,807,269
Total Difference @ 95%					\$ 9,316,906
<u>Fine & Forfeiture Fund</u>					
Millage Rate and Levy	0.8745	0.83	\$ 36,620,225	\$ 34,756,760	\$ (1,863,465)
<u>Health Unit Trust Fund</u>					
Millage Rate and Levy	0.1054	0.10	\$ 4,413,690	\$ 4,187,561	\$ (226,129)
Total Countywide	<u>4.2357</u>	<u>4.42</u>	<u>\$ 177,372,541</u>	<u>\$ 185,090,216</u>	<u>\$ 7,717,675</u>
<u>NON-COUNTY-WIDE SPECIAL DISTRICTS</u>					
<u>MSTU for Law Enforcement</u>					
Taxable Property Value	31,809,283,270				
Millage Rate and Levy	3.9192	3.72	\$ 124,666,943	\$ 118,330,534	\$ (6,336,409)
<u>Fire / Rescue MSTU</u>					
Taxable Property Value	32,660,126,077				
Millage Rate and Levy	1.1685	1.11	\$ 38,163,357	\$ 36,252,740	\$ (1,910,617)
<u>Rainbow Lakes Estates - Rec.</u>					
Taxable Property Value	314,351,450				
Millage Rate and Levy	0.9164	0.85	\$ 288,072	\$ 267,199	\$ (20,873)
<u>Marion Oaks MSTU - Rec.</u>					
Taxable Property Value	2,417,578,965				
Millage Rate and Levy	1.1142	1.02	\$ 2,693,666	\$ 2,465,931	\$ (227,735)
<u>Silver Springs Shores - Rec.</u>					
Taxable Property Value	478,394,106				
Millage Rate and Levy	3.1328	3.00	\$ 1,498,713	\$ 1,435,182	\$ (63,531)
<u>Hills of Ocala MSTU - Rec.</u>					
Taxable Property Value	511,859,056				
Millage Rate and Levy	0.1893	0.18	\$ 96,895	\$ 92,135	\$ (4,760)
Total Non-Countywide Levy			<u>\$ 167,407,646</u>	<u>\$ 158,843,721</u>	<u>\$ (8,563,925)</u>
Total Countywide and Non-Countywide Levy			<u>\$ 344,780,187</u>	<u>\$ 343,933,937</u>	<u>\$ (846,250)</u>
<u>Rainbow Lakes Estates MSD</u>					
Taxable Property Value	336,218,493				
Millage Rate and Levy	1.3410	1.25	\$ 450,869	\$ 420,273	\$ (30,596)

Marion County - Countywide
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2017-18 through 2026-27 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 2022-23 through 2026-27

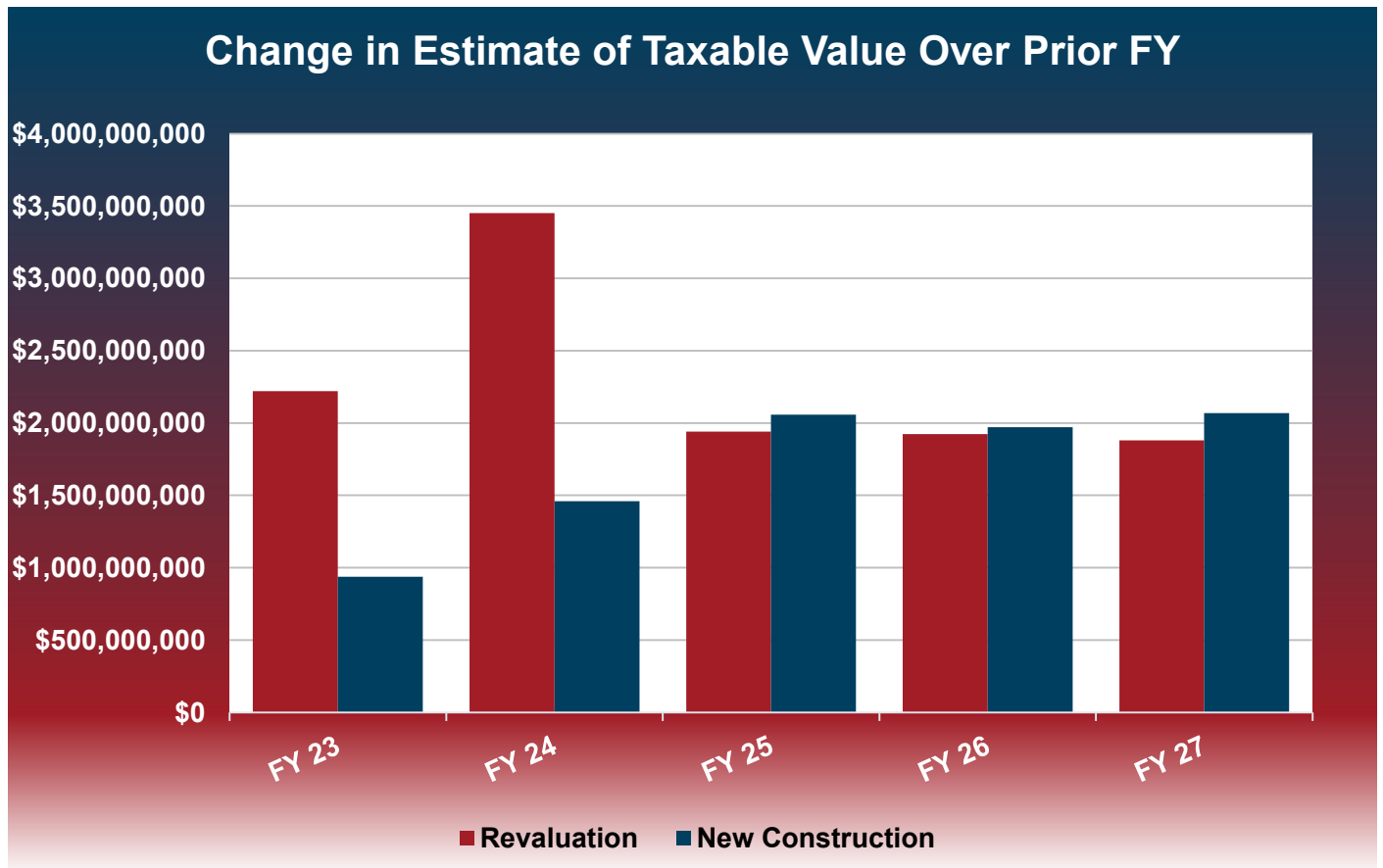
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27
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SUMMARY

Millage Rate: 4.29 4.29 4.29 4.02 4.42

Continuing Taxable Value	23,952,000,000	28,340,000,000	31,740,253,179	35,721,060,831	39,572,837,448
New Construction	938,000,000	1,460,000,000	2,058,550,815	1,971,389,354	2,068,889,725
Total Estimate	24,890,000,000	29,800,000,000	33,798,803,994	37,692,450,185	41,641,727,173
Change over prior FY	3,159,000,000	4,910,000,000	3,998,803,994	3,893,646,191	3,949,276,988



Marion County Board of County Commissioners
Analysis of Change in Millage Rate - General Fund
Fiscal Years 2025-26 and 2026-27

Prepared by: Clerk of Court and Comptroller - Budget Department

07/01/2026

	Adopted Budget 2025-26	Difference	Tentative Budget 2026-27
Ad Valorem Millage Rate	3.09	0.40	3.49
Taxable Property Value	38,129,247,803		41,875,614,722
Ad Valorem @ 95%	111,928,407	26,910,194	138,838,601
<u>Revenues by Organizational Unit</u>			
County Commission Departments	61,509,996	12,882,707	74,392,703
County Attorney	558,856	70,106	628,962
Clerk of Court and Comptroller	1,484,559	138,725	1,623,284
Property Appraiser	9,310	97	9,407
Sheriff	4,164,200	287,700	4,451,900
Supervisor of Elections	-	-	-
Tax Collector	9,807,688	1,088,492	10,896,180
Courts and Criminal Justice	2,253,616	443,564	2,697,180
Grant & Restricted Funded Capital Outlay	5,700,000	(5,700,000)	-
ARPA Transfer	7,606,785	(7,606,785)	-
Other General Revenue	51,614,638	(699,948)	50,914,690
Total Revenues	256,638,055		284,452,907
Balances Forward	69,086,168	(23,272,668)	45,813,500
Capital Improvement Carry Forward	32,618,131	(32,618,131)	-
Total Fund Balance Carry Forward	101,704,299		45,813,500
Total Revenues and Carry Forward	358,342,354		330,266,407
<u>Expenditures by Organizational Unit</u>			
County Commission Departments	148,202,354	13,847,922	162,050,276
County Commission Capital Improvements	19,692,783	(18,478,885)	1,213,898
County Commission Total	167,895,137	(4,630,963)	163,264,174
County Attorney	1,747,004	66,244	1,813,248
Health Services	9,239,442	516,565	9,756,007
Clerk of Court and Comptroller	5,736,024	312,561	6,048,585
Property Appraiser	5,181,333	17,262	5,198,595
Sheriff - Jail	76,162,017	11,729,837	87,891,854
Sheriff - Emergency Management	1,249,392	50,980	1,300,372
Supervisor of Elections	5,220,182	(982,440)	4,237,742
Tax Collector	12,086,582	696,865	12,783,447
Courts and Criminal Justice	5,418,223	233,971	5,652,194
Agencies	3,088,252	(521,631)	2,566,621
Transfers and Other	3,324,267	(368,651)	2,955,616
Grant & Restricted Funded Capital Outlay	5,700,000	(5,700,000)	-
Reappropriated Capital Improvements	32,618,131	(32,618,131)	-
Total Expenditures	334,665,986		303,468,455
Reserve for Contingencies	1,924,368	533,584	2,457,952
Reserve for Cash Carry Forward	21,752,000	2,588,000	24,340,000
Total Reserves	23,676,368	3,121,584	26,797,952
Total Expenditures and Reserves	358,342,354		330,266,407

Marion County Board of County Commissioners
Analysis of Change in Millage Rate - General Fund
Fiscal Years 2025-26 and 2026-27

Prepared by: Clerk of Court and Comptroller - Budget Department

07/01/2026

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

Adopted Millage Rate 2025-26		3.09
Millage Change from Increase in Taxable Property Value	(10,997,460)	(0.28)
Adopted Tax Levy @ 95% 2025-26	111,928,407	
<u>Changes in Sources: (Increases)/Decreases</u>		
County Commission Departments	(12,882,707)	(0.32)
County Attorney	(70,106)	-
Clerk of Court and Comptroller	(138,725)	-
Property Appraiser	(97)	-
Sheriff	(287,700)	(0.01)
Supervisor of Elections	-	-
Tax Collector	(1,088,492)	(0.03)
Courts and Criminal Justice	(443,564)	(0.01)
ARPA Transfer	7,606,785	0.19
Other General Revenue	699,948	0.02
Fund Balance Carry Forward	23,272,668	0.57
Capital Improvements Carry Forward	32,618,131	0.82
<u>Changes in Uses: Increases/(Decreases)</u>		
County Commission Departments	13,847,922	0.35
County Commission Capital Improvements	(18,478,885)	(0.46)
County Attorney	66,244	-
Health Services	516,565	0.01
Clerk of Court and Comptroller	312,561	0.01
Property Appraiser	17,262	-
Sheriff - Jail	11,729,837	0.29
Sheriff - Emergency Management	50,980	-
Supervisor of Elections	(982,440)	(0.02)
Tax Collector	696,865	0.02
Courts and Criminal Justice	233,971	0.01
Agencies	(521,631)	(0.01)
Transfers and Other	(368,651)	(0.01)
Reappropriated Capital Improvements	(32,618,131)	(0.82)
Reserves for Contingencies	533,584	0.01
Reserves for Cash Carry Forward	2,588,000	0.07
Increase in Tax Levy @ 95% and Millage Rate	26,910,194	0.40
Proposed Tax Levy & Millage Rate 2026-27	138,838,601	3.49

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(10,997,460)	(0.28)
Millage Change from Net (Increase) in Other Revenues	(6,604,658)	(0.16)
Millage Change from Net (Increase) in Capital Improv Carry Forward	32,618,131	0.82
Millage Change from Net (Increase) in Fund Balance Carry Forward	23,272,668	0.58
Millage Change from (Increase) in Total Funding Sources	38,288,681	0.96
Millage Change from Net Increase in Expenditures	7,120,600	0.19
Millage Change from Reappropriated Capital Improvements	(32,618,131)	(0.82)
Millage Change from Increase in Reserves	2,588,000	0.07
Millage Change from Increase in Total Funding Uses	(22,909,531)	(0.56)
Net Increase in Proposed Millage Rate	15,379,150	0.40

Marion County Board of County Commissioners
Analysis of Change in Millage Rate - Fine & Forfeiture Fund
Fiscal Years 2025-26 and 2026-27

Prepared by: Clerk of Court and Comptroller - Budget Department

07/01/2026

	Adopted Budget 2025-26	Difference	Tentative Budget 2026-27
Ad Valorem Millage Rate	0.83	-	0.83
Taxable Property Value	38,129,247,803		41,875,614,722
<u>Revenues</u>			
Ad Valorem @ 95%	30,064,912	2,954,010	33,018,922
Other Revenue	2,178,617	(261,197)	1,917,420
Total Revenues	32,243,529		34,936,342
Fund Balance Carry Forward	6,895,522	1,090,793	7,986,315
Total Revenues and Carry Forward	39,139,051		42,922,657
<u>Expenditures</u>			
Sheriff - Bailiff	5,931,320	736,338	6,667,658
Sheriff - Regular	21,190,409	1,533,072	22,723,481
Public Safety Communications	-	-	-
Clerk of Court and Comptroller	8,000	-	8,000
State Attorney Technology	1,361,061	100,100	1,461,161
Department of Juvenile Justice	4,363,018	220,000	4,583,018
Total Expenditures	32,853,808		35,443,318
Reserves	6,285,243	1,194,096	7,479,339
Total Expenditures and Reserves	39,139,051		42,922,657

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

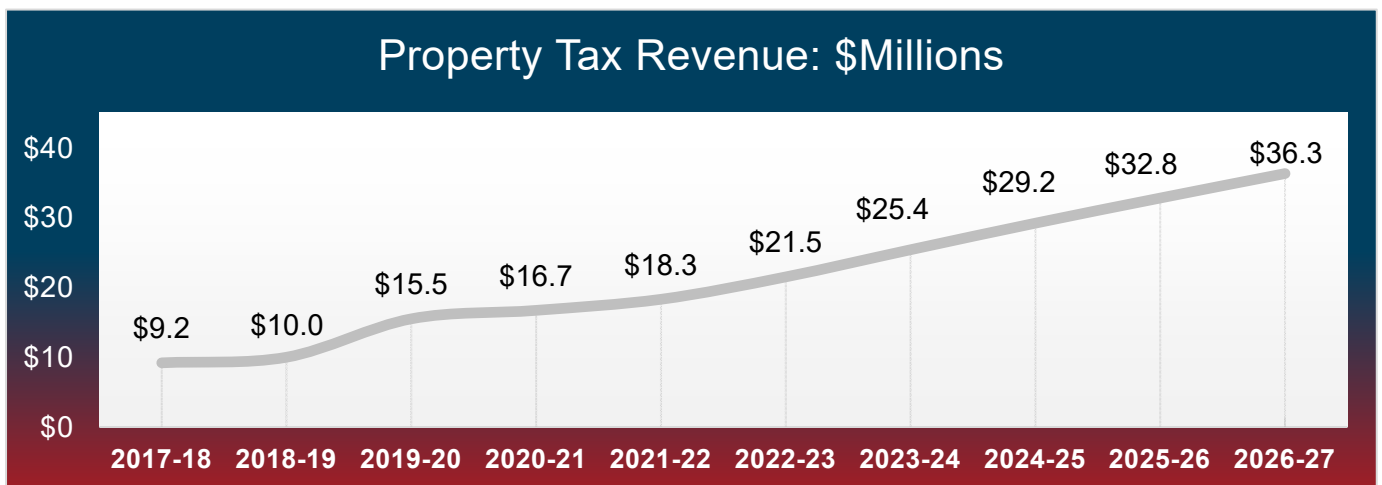
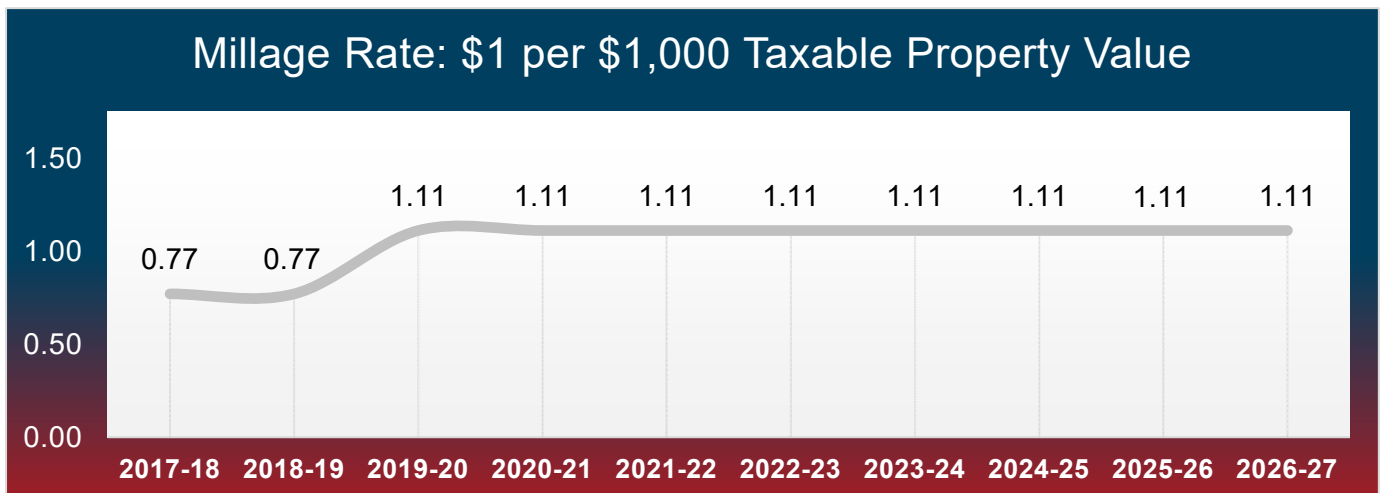
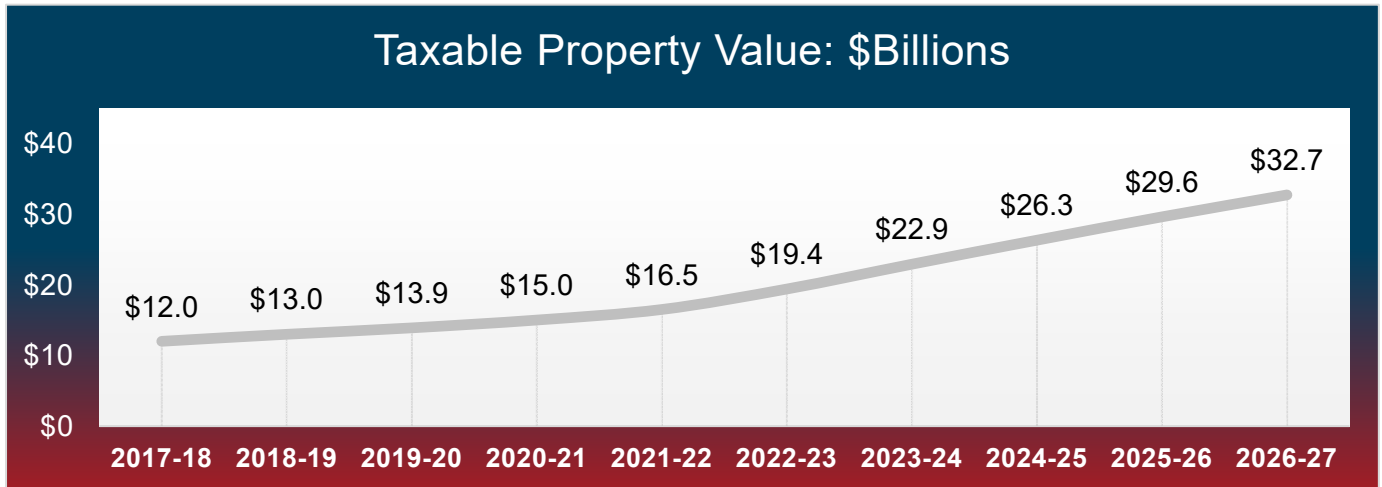
Adopted Millage Rate 2025-26		0.83
Millage Change from Increase in Taxable Property Value	(2,954,010)	(0.07)
Adopted Tax Levy @ 95% 2025-26	30,064,912	
<u>Changes in Sources: (Increases)/Decreases</u>		
Other Revenue	261,197	0.01
Projected Carry Forward	(1,090,793)	(0.04)
<u>Changes in Uses: Increases/(Decreases)</u>		
Sheriff Bailiff	736,338	0.02
Sheriff Regular	1,533,072	0.04
Public Safety Communications Allocation	-	-
State Attorney Technology	100,100	-
Department of Juvenile Justice	220,000	0.01
Reserves	1,194,096	0.03
Increase in Tax Levy @ 95% and Millage Rate	2,954,010	-
Proposed Tax Levy & Millage Rate 2026-27	33,018,922	0.83

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(2,954,010)	(0.07)
Millage Change from Net Decrease in Other Revenues	261,197	0.01
Millage Change from Net Decrease in Fund Balance Carry Forward	(1,090,793)	(0.04)
Millage Change from (Increase) in Total Funding Sources	(3,783,606)	(0.10)
Millage Change from Net Increase in Expenditures	2,589,510	0.07
Millage Change from Increase in Reserves	1,194,096	0.03
Millage Change from Increase in Total Funding Uses	3,783,606	0.10
Net Increase in Proposed Millage Rate	-	-

Fire Rescue and EMS Fund
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2017-18 through 2026-27 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 2022-23 through 2026-27

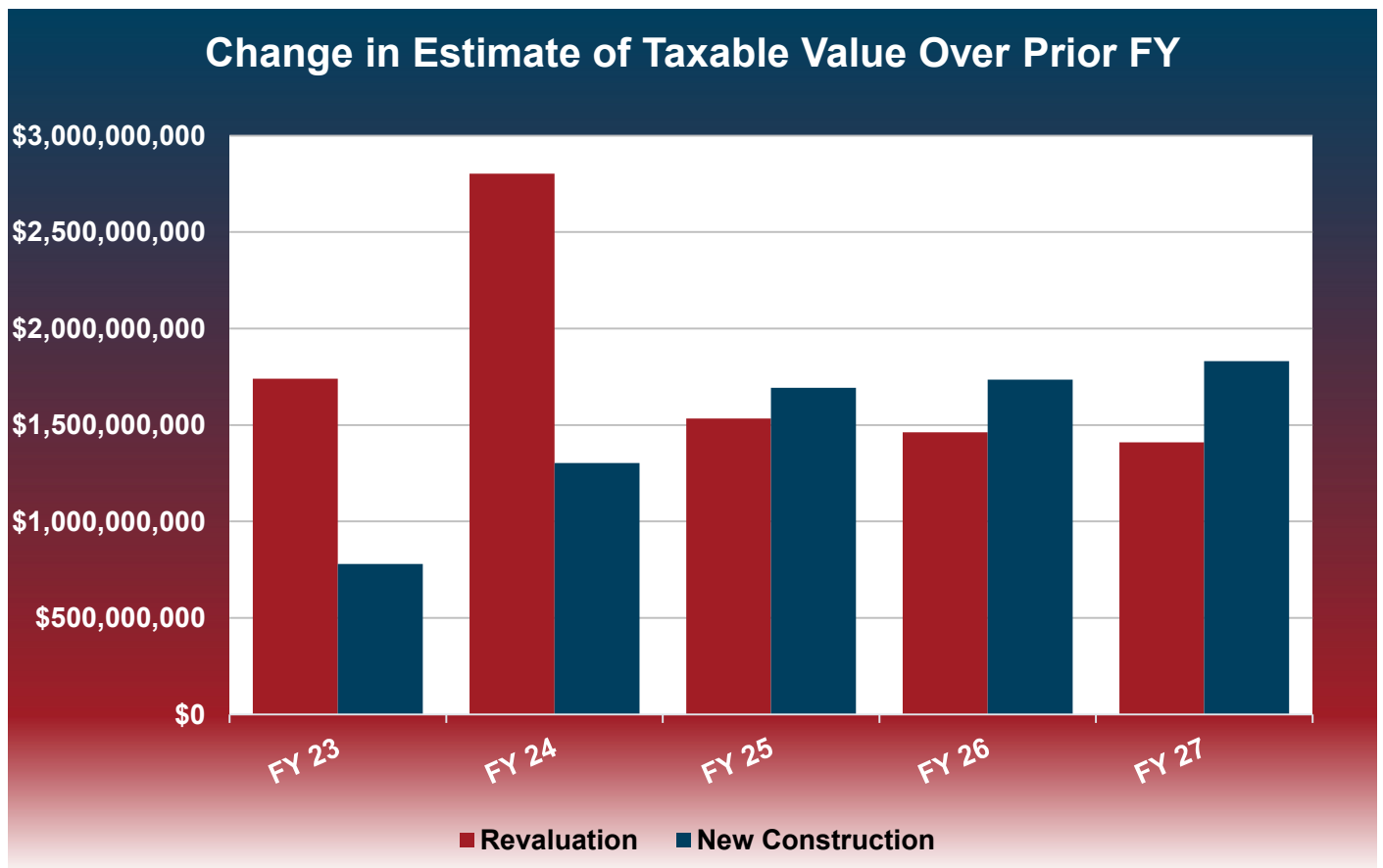
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27
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SUMMARY

Millage Rate: 1.11 1.11 1.11 1.11 1.11

Continuing Taxable Value	17,910,000,000	21,492,000,000	24,328,193,516	27,483,291,179	30,628,723,446
New Construction	780,000,000	1,303,000,000	1,693,151,726	1,735,496,260	1,830,880,970
Total Estimate	18,690,000,000	22,795,000,000	26,021,345,242	29,218,787,439	32,459,604,416
Change over prior FY	2,520,000,000	4,105,000,000	3,226,345,242	3,197,442,197	3,240,816,977



Marion County Board of County Commissioners
Analysis of Change in Millage Rate - Fire Rescue and EMS Fund
Fiscal Years 2025-26 and 2026-27

Prepared by: Clerk of Court and Comptroller - Budget Department

07/01/2026

	Adopted Budget 2025-26	Difference	Tentative Budget 2026-27
Ad Valorem Millage Rate	1.11	-	1.11
Taxable Property Value	29,568,040,734		32,660,126,077
<u>Revenues</u>			
Ad Valorem @ 95%	31,179,499	3,260,604	34,440,103
Special Assessments - Fire Protection @ 95%	54,797,695	420,428	55,218,123
Other Revenue	4,300,318	969,797	5,270,115
Total Revenues	90,277,512		94,928,341
Fund Balance Carry Forward	14,575,308	23,059,150	37,634,458
Total Revenues and Carry Forward	104,852,820		132,562,799
<u>Expenditures</u>			
Fire Rescue and EMS	75,376,714	17,907,516	93,284,230
Public Safety Communications	1,509,677	246,669	1,756,346
City of Ocala	375,000	(109,000)	266,000
Other Charges	250,001	(201,726)	48,275
Total Expenditures	77,511,392		95,354,851
Reserve for Cash Carry Forward	27,341,428	9,866,520	37,207,948
Total Expenditures and Reserves	104,852,820		132,562,799

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

Adopted Millage Rate 2025-26		1.11
Millage Change from Increase in Taxable Property Value	(3,260,604)	(0.11)
Adopted Tax Levy @ 95% 2025-26	31,179,499	

Changes in Sources: (Increases)/Decreases

Special Assessments - Fire Protection	(420,428)	(0.01)
Other Revenue	(969,797)	(0.03)
Available Carry Forward	(23,059,150)	(0.75)

Changes in Uses: Increases/(Decreases)

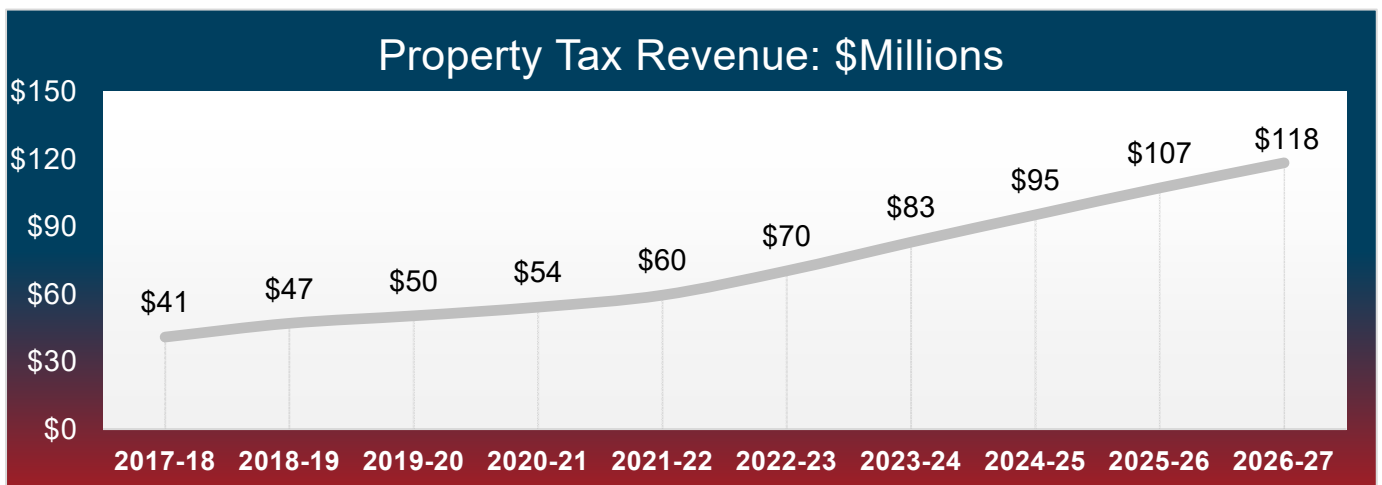
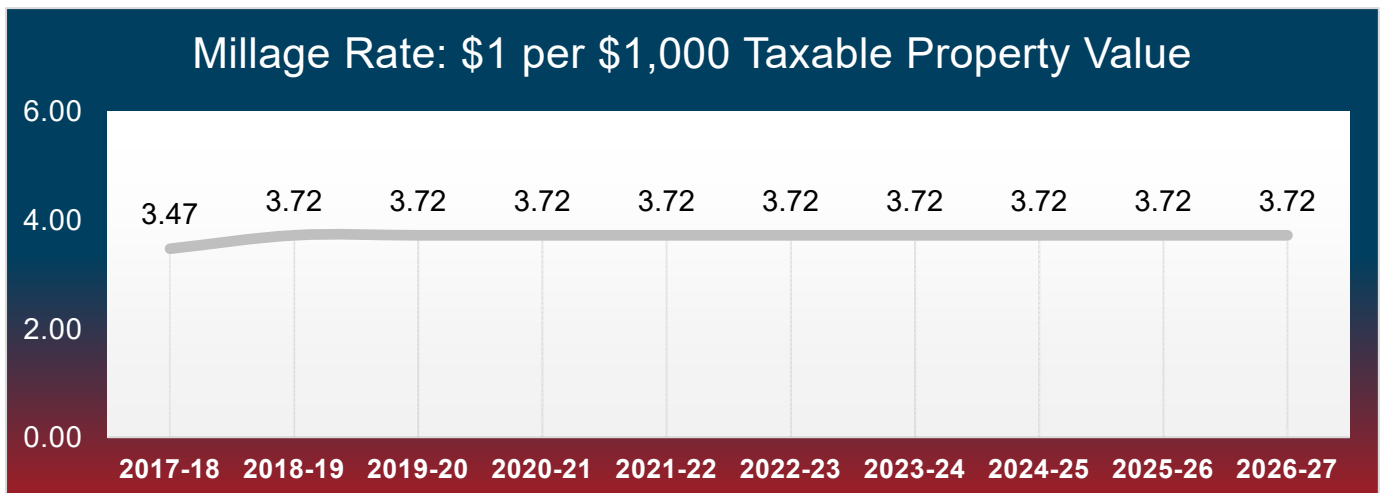
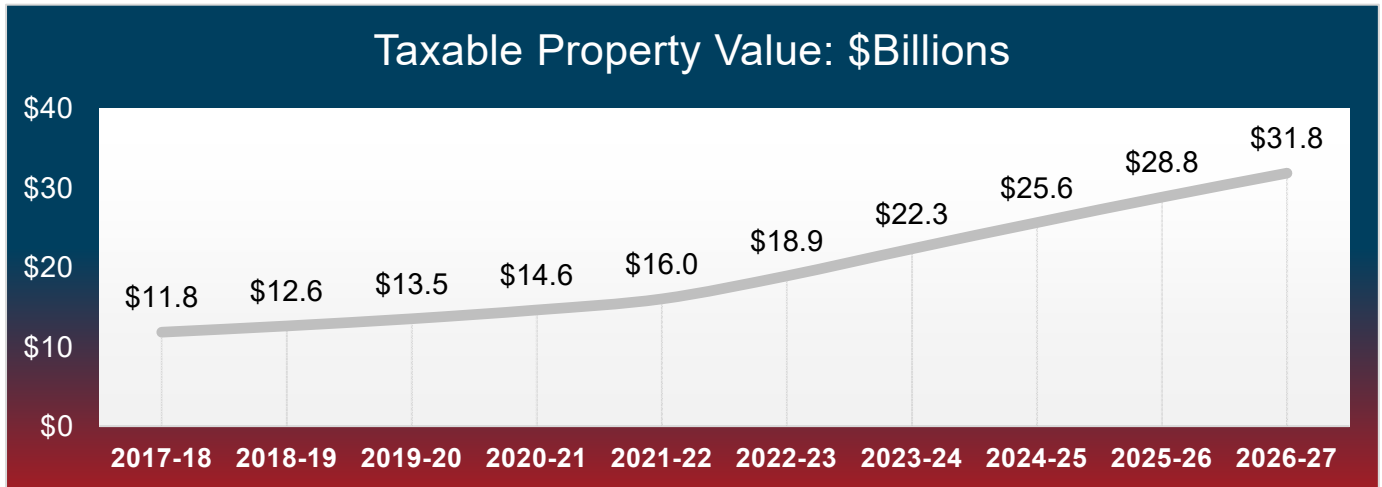
Fire Rescue and EMS	17,907,516	0.58
Public Safety Communications Allocation	246,669	0.01
City of Ocala	(109,000)	-
Other Charges	(201,726)	(0.01)
Reserve for Cash Carry Forward	9,866,520	0.32
Increase in Tax Levy @ 95% and Millage Rate	3,260,604	-
Proposed Tax Levy & Millage Rate 2026-27	34,440,103	1.11

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(3,260,604)	(0.11)
Millage Change from Net (Increase) in Other Revenues	(1,390,225)	(0.04)
Millage Change from Net (Increase) in Fund Balance Carry Forward	(23,059,150)	(0.75)
Millage Change from (Increase) in Total Funding Sources	(27,709,979)	(0.90)
Millage Change from Net Increase in Expenditures	17,843,459	0.58
Millage Change from Increase in Reserves	9,866,520	0.32
Millage Change from Increase in Total Funding Uses	27,709,979	0.90
Net Increase in Proposed Millage Rate	-	-

MSTU for Law Enforcement
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2017-18 through 2026-27 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 2022-23 through 2026-27

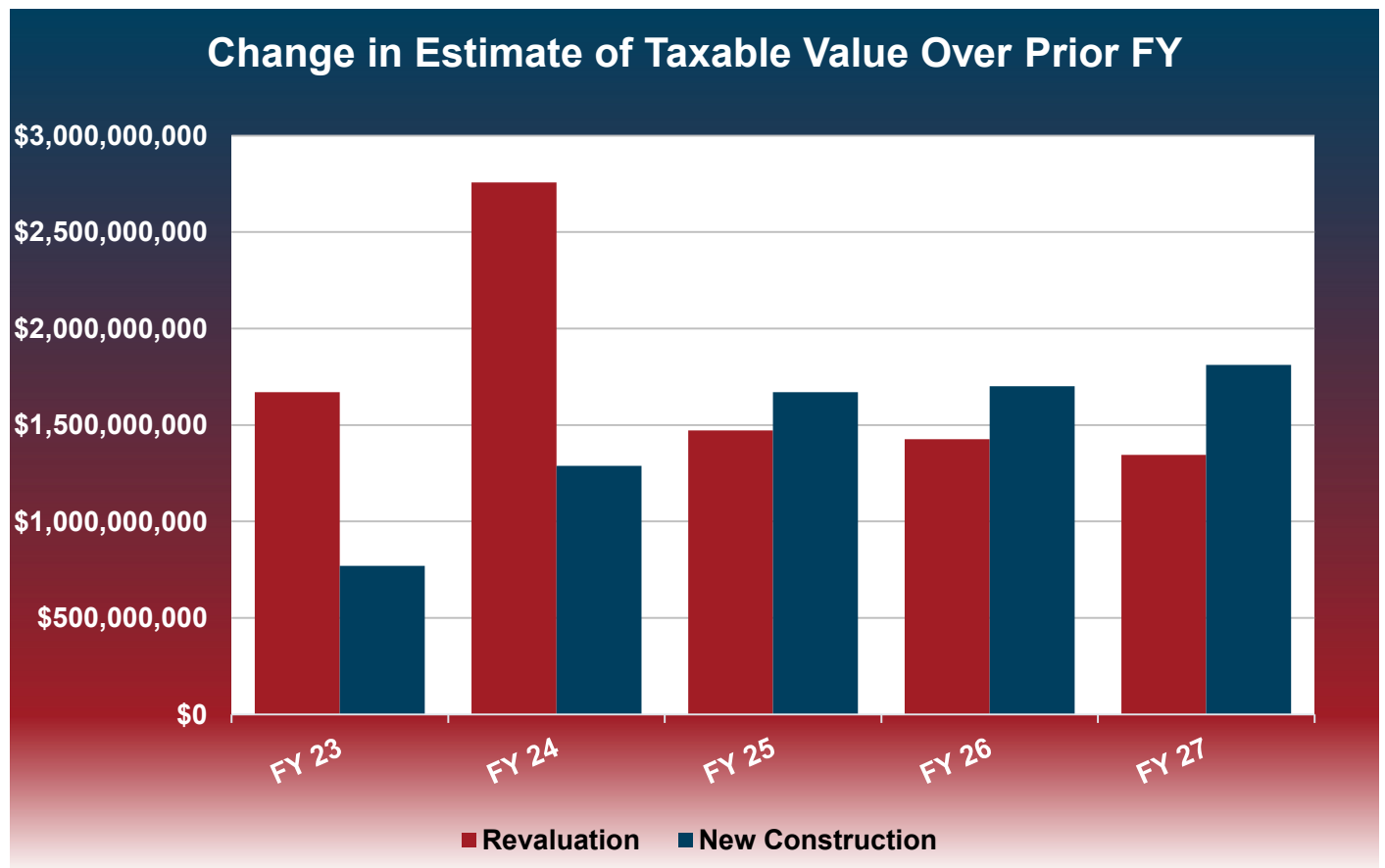
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27
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SUMMARY

Millage Rate: 3.72 3.72 3.72 3.72 3.72

Continuing Taxable Value	17,370,000,000	20,897,000,000	23,656,216,050	26,751,452,744	29,796,417,933
New Construction	770,000,000	1,288,000,000	1,669,138,855	1,700,437,209	1,812,005,260
Total Estimate	18,140,000,000	22,185,000,000	25,325,354,905	28,451,889,953	31,608,423,193
Change over prior FY	2,440,000,000	4,045,000,000	3,140,354,905	3,126,535,048	3,156,533,240



Marion County Board of County Commissioners
Analysis of Change in Millage Rate - MSTU for Law Enforcement
Fiscal Years 2025-26 and 2026-27

Prepared by: Clerk of Court and Comptroller - Budget Department

07/01/2026

	Adopted Budget 2025-26	Difference	Tentative Budget 2026-27
Ad Valorem Millage Rate	3.72	-	3.72
Taxable Property Value	28,793,433,729		31,809,283,270
<u>Revenues</u>			
Ad Valorem @ 95%	101,755,994	10,658,013	112,414,007
Other Revenue	5,709,090	1,580,675	7,289,765
Total Revenues	107,465,084		119,703,772
Fund Balance Carry Forward	18,776,938	4,380,377	23,157,315
Total Revenues and Carry Forward	126,242,022		142,861,087
<u>Expenditures</u>			
Sheriff - Patrol & CID	100,197,637	11,857,468	112,055,105
Public Safety Communications	3,204,247	602,253	3,806,500
Other Charges	4,059,562	257,840	4,317,402
Total Expenditures	107,461,446		120,179,007
Reserve for Cash Carry Forward	18,780,576	3,901,504	22,682,080
Total Expenditures and Reserves	126,242,022		142,861,087

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

Adopted Millage Rate 2025-26		3.72
Millage Change from Increase in Taxable Property Value	(10,658,012)	(0.35)
Adopted Tax Levy @ 95% 2025-26	101,755,994	

Changes in Sources: (Increases)/Decreases

Other Revenue	(1,580,675)	(0.05)
Available Carry Forward	(4,380,377)	(0.15)

Changes in Uses: Increases/(Decreases)

Sheriff Patrol & CID	11,857,468	0.39
Public Safety Communications Allocation	602,253	0.02
Other Charges	257,840	0.01
Reserve for Cash Carry Forward	3,901,504	0.13
Increase in Tax Levy @ 95% and Millage Rate	10,658,013	-
Proposed Tax Levy & Millage Rate 2026-27	112,414,007	3.72

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(10,658,012)	(0.35)
Millage Change from Net (Increase) in Other Revenues	(1,580,675)	(0.05)
Millage Change from Net (Increase) in Fund Balance Carry Forward	(4,380,378)	(0.15)
Millage Change from (Increase) in Total Funding Sources	(16,619,065)	(0.55)
Millage Change from Net Increase in Expenditures	12,717,561	0.42
Millage Change from Increase in Reserves	3,901,504	0.13
Millage Change from Increase in Total Funding Uses	16,619,065	0.55
Net Increase in Proposed Millage Rate	-	-

Marion County Board of County Commissioners
Average Tax Levies - Single Family Properties
Countywide & Major MSTUs
Adopted 2025-26 and Proposed 2026-27

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Adopted</u> <u>2025-26</u>	<u>Proposed</u> <u>2026-27</u>	<u>Change</u>
<u>Millage Rate</u>			
Countywide	4.02	4.42	0.40
MSTU for Law Enforcement	3.72	3.72	-
Fire Rescue MSTU	1.11	1.11	-

All Single Family Properties

Countywide Average Taxable Value	\$ 155,276	\$ 163,251	\$ 7,975
<u>Property Tax Levy</u>			
Countywide	\$ 624	\$ 722	\$ 98
MSTU for Law Enforcement	578	607	29
Fire Rescue MSTU	172	181	9
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,374</u>	<u>\$ 1,510</u>	<u>\$ 136</u>

Homestead Single Family Properties

Countywide Average Taxable Value	\$ 131,370	\$ 137,774	\$ 6,404
<u>Property Tax Levy</u>			
Countywide	\$ 528	\$ 609	\$ 81
MSTU for Law Enforcement	489	513	24
Fire Rescue MSTU	146	153	7
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,163</u>	<u>\$ 1,275</u>	<u>\$ 112</u>

Example: Homestead Single Family Property with 2.7% Increase

	<u>2025-26</u>	<u>2026-27</u>	<u>Change</u>
Market Value	\$ 250,000	\$ 275,000	\$ 25,000
Assessed Value	\$ 200,000	\$ 205,400	\$ 5,400
Maximum Exemptions	\$ 50,722	\$ 51,411	\$ 689
Taxable Value	\$ 149,278	\$ 153,989	\$ 4,711
<u>Property Tax Levy</u>			
Countywide	\$ 600	\$ 681	\$ 81
MSTU for Law Enforcement	555	573	18
Fire Rescue MSTU	166	171	5
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,321</u>	<u>\$ 1,425</u>	<u>\$ 104</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 2025-26 and Proposed 2026-27

Prepared by: Clerk of Court and Comptroller - Budget Department

<u>Millage Rates</u>	<u>Adopted 2025-26</u>	<u>Proposed 2026-27</u>	<u>Millage Increase</u>
Countywide	4.02	4.42	0.40
MSTU for Law Enforcement	3.72	3.72	-
Fire Rescue MSTU	1.11	1.11	-
Typical - Unincorporated Area Total	8.85	9.25	0.40

<u>Property Category</u>	<u>Average Taxable Value 2025-26</u>	<u>Average Taxable Value 2026-27</u>	<u>Total Tax Levy 2025-26</u>	<u>Total Tax Levy 2026-27</u>	<u>Tax Levy Increase</u>
All Single Family Home	\$ 155,276	\$ 163,251	\$ 1,374	\$ 1,510	\$ 136
Homestead Single Family Home	\$ 131,370	\$ 137,774	\$ 1,163	\$ 1,275	\$ 112
One Story Store	\$ 636,452	\$ 696,653	\$ 5,633	\$ 6,444	\$ 811
Department Store	\$ 8,333,041	\$ 8,709,863	\$ 73,748	\$ 80,567	\$ 6,819
Regional Shopping Center	\$ 15,987,794	\$ 17,073,556	\$ 141,492	\$ 157,931	\$ 16,439
Restaurant / Cafeteria	\$ 821,133	\$ 893,754	\$ 7,267	\$ 8,267	\$ 1,000
Financial Institution	\$ 1,164,105	\$ 1,245,744	\$ 10,302	\$ 11,523	\$ 1,221
Hotel / Motel	\$ 3,727,523	\$ 3,862,377	\$ 32,989	\$ 35,727	\$ 2,738
Light / Heavy Manufacturing	\$ 1,528,633	\$ 1,819,691	\$ 13,529	\$ 16,832	\$ 3,303
Warehouse / Distribution / Storage	\$ 1,603,400	\$ 1,772,104	\$ 14,191	\$ 16,392	\$ 2,201

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
Average Tax Levies - Single Family Properties
Countywide & Major MSTUs
Adopted 2025-26 and Estimated 2026-27 at Supermajority GF (3.25)

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Adopted</u> <u>2025-26</u>	<u>Estimated</u> <u>2026-27</u>	<u>Change</u>
<u>Millage Rate</u>			
Countywide	4.02	4.18	0.16
MSTU for Law Enforcement	3.72	3.72	-
Fire Rescue MSTU	1.11	1.11	-

All Single Family Properties

Countywide Average Taxable Value	\$ 155,276	\$ 163,251	\$ 7,975
<u>Property Tax Levy</u>			
Countywide	\$ 624	\$ 682	\$ 58
MSTU for Law Enforcement	578	607	29
Fire Rescue MSTU	172	181	9
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,374</u>	<u>\$ 1,470</u>	<u>\$ 96</u>

Homestead Single Family Properties

Countywide Average Taxable Value	\$ 131,370	\$ 137,774	\$ 6,404
<u>Property Tax Levy</u>			
Countywide	\$ 528	\$ 576	\$ 48
MSTU for Law Enforcement	489	513	24
Fire Rescue MSTU	146	153	7
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,163</u>	<u>\$ 1,242</u>	<u>\$ 79</u>

Example: Homestead Single Family Property with 2.7% Increase

	<u>2025-26</u>	<u>2026-27</u>	<u>Change</u>
Market Value	\$ 250,000	\$ 275,000	\$ 25,000
Assessed Value	\$ 200,000	\$ 205,400	\$ 5,400
Maximum Exemptions	\$ 50,722	\$ 51,411	\$ 689
Taxable Value	\$ 149,278	\$ 153,989	\$ 4,711
<u>Property Tax Levy</u>			
Countywide	\$ 600	\$ 644	\$ 44
MSTU for Law Enforcement	555	573	18
Fire Rescue MSTU	166	171	5
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,321</u>	<u>\$ 1,388</u>	<u>\$ 67</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 2025-26 and Estimated 2026-27 at Supermajority GF (3.25)

Prepared by: Clerk of Court and Comptroller - Budget Department

<u>Millage Rates</u>	<u>Adopted 2025-26</u>	<u>Estimated 2026-27</u>	<u>Millage Increase</u>
Countywide	4.02	4.18	0.16
MSTU for Law Enforcement	3.72	3.72	-
Fire Rescue MSTU	1.11	1.11	-
Typical - Unincorporated Area Total	8.85	9.01	0.16

<u>Property Category</u>	<u>Average Taxable Value 2025-26</u>	<u>Average Taxable Value 2026-27</u>	<u>Total Tax Levy 2025-26</u>	<u>Total Tax Levy 2026-27</u>	<u>Tax Levy Increase</u>
All Single Family Home	\$ 155,276	\$ 163,251	\$ 1,374	\$ 1,470	\$ 96
Homestead Single Family Home	\$ 131,370	\$ 137,774	\$ 1,163	\$ 1,242	\$ 79
One Story Store	\$ 636,452	\$ 696,653	\$ 5,633	\$ 6,277	\$ 644
Department Store	\$ 8,333,041	\$ 8,709,863	\$ 73,748	\$ 78,476	\$ 4,728
Regional Shopping Center	\$ 15,987,794	\$ 17,073,556	\$ 141,492	\$ 153,833	\$ 12,341
Restaurant / Cafeteria	\$ 821,133	\$ 893,754	\$ 7,267	\$ 8,053	\$ 786
Financial Institution	\$ 1,164,105	\$ 1,245,744	\$ 10,302	\$ 11,224	\$ 922
Hotel / Motel	\$ 3,727,523	\$ 3,862,377	\$ 32,989	\$ 34,800	\$ 1,811
Light / Heavy Manufacturing	\$ 1,528,633	\$ 1,819,691	\$ 13,529	\$ 16,395	\$ 2,866
Warehouse / Distribution / Storage	\$ 1,603,400	\$ 1,772,104	\$ 14,191	\$ 15,966	\$ 1,775

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
Average Tax Levies - Single Family Properties
Countywide & Major MSTUs
Adopted 2025-26 and Estimated 2026-27 at Rollback GF (2.95)

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Adopted</u> <u>2025-26</u>	<u>Estimated</u> <u>2026-27</u>	<u>Change</u>
<u>Millage Rate</u>			
Countywide	4.02	3.88	(0.14)
MSTU for Law Enforcement	3.72	3.72	-
Fire Rescue MSTU	1.11	1.11	-

All Single Family Properties

Countywide Average Taxable Value	\$ 155,276	\$ 163,251	\$ 7,975
<u>Property Tax Levy</u>			
Countywide	\$ 624	\$ 633	\$ 9
MSTU for Law Enforcement	578	607	29
Fire Rescue MSTU	172	181	9
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,374</u>	<u>\$ 1,421</u>	<u>\$ 47</u>

Homestead Single Family Properties

Countywide Average Taxable Value	\$ 131,370	\$ 137,774	\$ 6,404
<u>Property Tax Levy</u>			
Countywide	\$ 528	\$ 535	\$ 7
MSTU for Law Enforcement	489	513	24
Fire Rescue MSTU	146	153	7
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,163</u>	<u>\$ 1,201</u>	<u>\$ 38</u>

Example: Homestead Single Family Property with 2.7% Increase

	<u>2025-26</u>	<u>2026-27</u>	<u>Change</u>
Market Value	\$ 250,000	\$ 275,000	\$ 25,000
Assessed Value	\$ 200,000	\$ 205,400	\$ 5,400
Maximum Exemptions	\$ 50,722	\$ 51,411	\$ 689
Taxable Value	\$ 149,278	\$ 153,989	\$ 4,711
<u>Property Tax Levy</u>			
Countywide	\$ 600	\$ 597	\$ (3)
MSTU for Law Enforcement	555	573	18
Fire Rescue MSTU	166	171	5
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,321</u>	<u>\$ 1,341</u>	<u>\$ 20</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 2025-26 and Estimated 2026-27 at Rollback GF (2.95)

Prepared by: Clerk of Court and Comptroller - Budget Department

<u>Millage Rates</u>	<u>Adopted 2025-26</u>	<u>Estimated 2026-27</u>	<u>Millage Increase</u>
Countywide	4.02	3.88	(0.14)
MSTU for Law Enforcement	3.72	3.72	-
Fire Rescue MSTU	1.11	1.11	-
Typical - Unincorporated Area Total	8.85	8.71	(0.14)

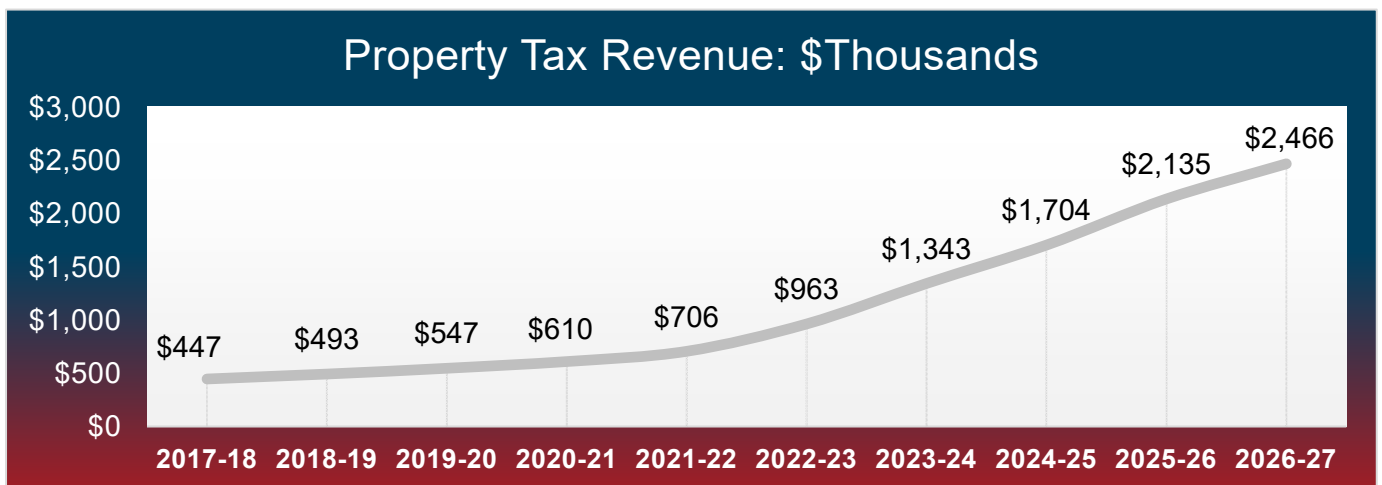
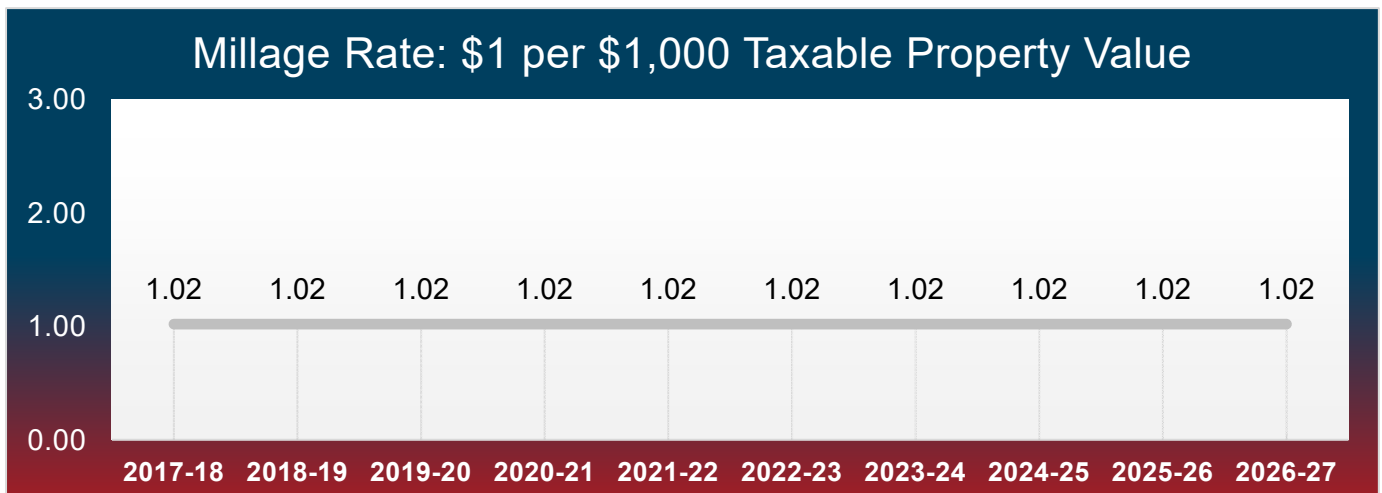
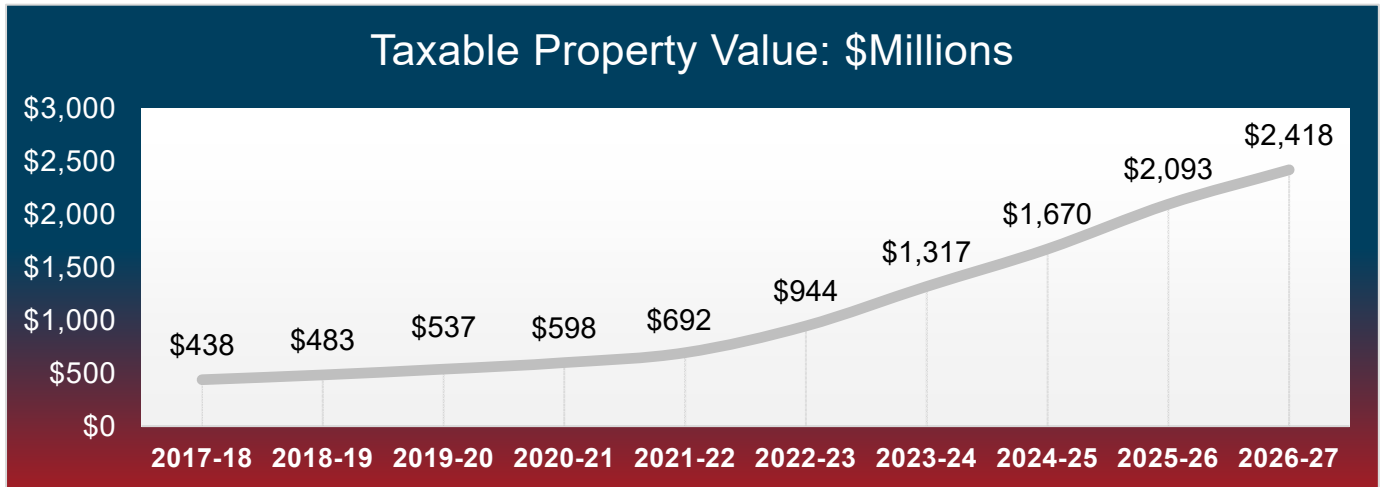
<u>Property Category</u>	<u>Average Taxable Value 2025-26</u>	<u>Average Taxable Value 2026-27</u>	<u>Total Tax Levy 2025-26</u>	<u>Total Tax Levy 2026-27</u>	<u>Tax Levy Increase</u>
All Single Family Home	\$ 155,276	\$ 163,251	\$ 1,374	\$ 1,421	\$ 47
Homestead Single Family Home	\$ 131,370	\$ 137,774	\$ 1,163	\$ 1,201	\$ 38
One Story Store	\$ 636,452	\$ 696,653	\$ 5,633	\$ 6,068	\$ 435
Department Store	\$ 8,333,041	\$ 8,709,863	\$ 73,748	\$ 75,863	\$ 2,115
Regional Shopping Center	\$ 15,987,794	\$ 17,073,556	\$ 141,492	\$ 148,711	\$ 7,219
Restaurant / Cafeteria	\$ 821,133	\$ 893,754	\$ 7,267	\$ 7,785	\$ 518
Financial Institution	\$ 1,164,105	\$ 1,245,744	\$ 10,302	\$ 10,850	\$ 548
Hotel / Motel	\$ 3,727,523	\$ 3,862,377	\$ 32,989	\$ 33,641	\$ 652
Light / Heavy Manufacturing	\$ 1,528,633	\$ 1,819,691	\$ 13,529	\$ 15,849	\$ 2,320
Warehouse / Distribution / Storage	\$ 1,603,400	\$ 1,772,104	\$ 14,191	\$ 15,435	\$ 1,244

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 2017-18 through 2026-27 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 2022-23 through 2026-27

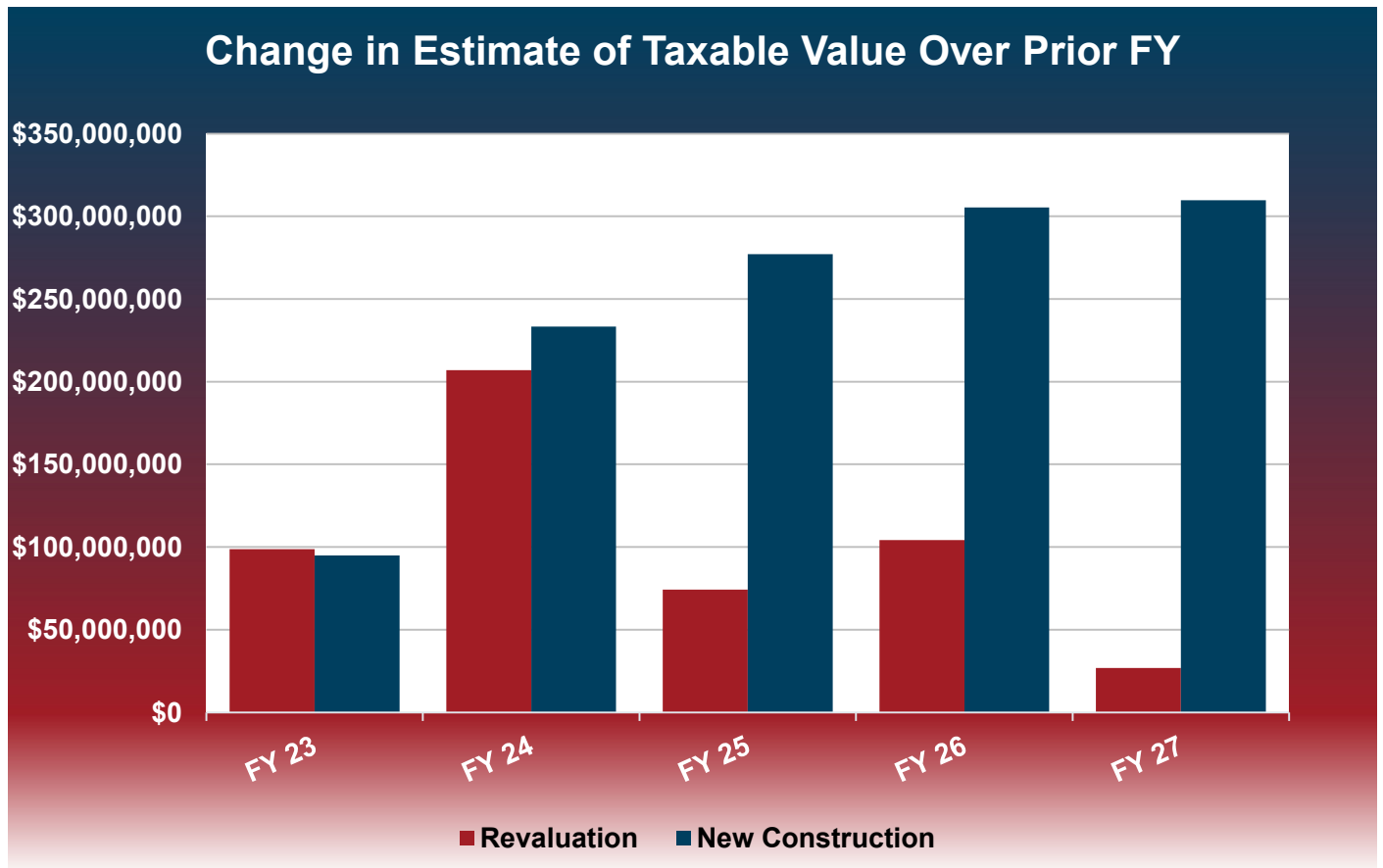
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27
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SUMMARY

Millage Rate: 1.02 1.02 1.02 1.02 1.02

Continuing Taxable Value	780,000,000	1,081,950,000	1,389,509,968	1,770,826,811	2,103,062,437
New Construction	95,000,000	233,300,000	277,010,179	305,362,642	309,704,804
Total Estimate	875,000,000	1,315,250,000	1,666,520,147	2,076,189,453	2,412,767,241
Change over prior FY	193,800,000	440,250,000	351,270,147	409,669,306	336,577,788

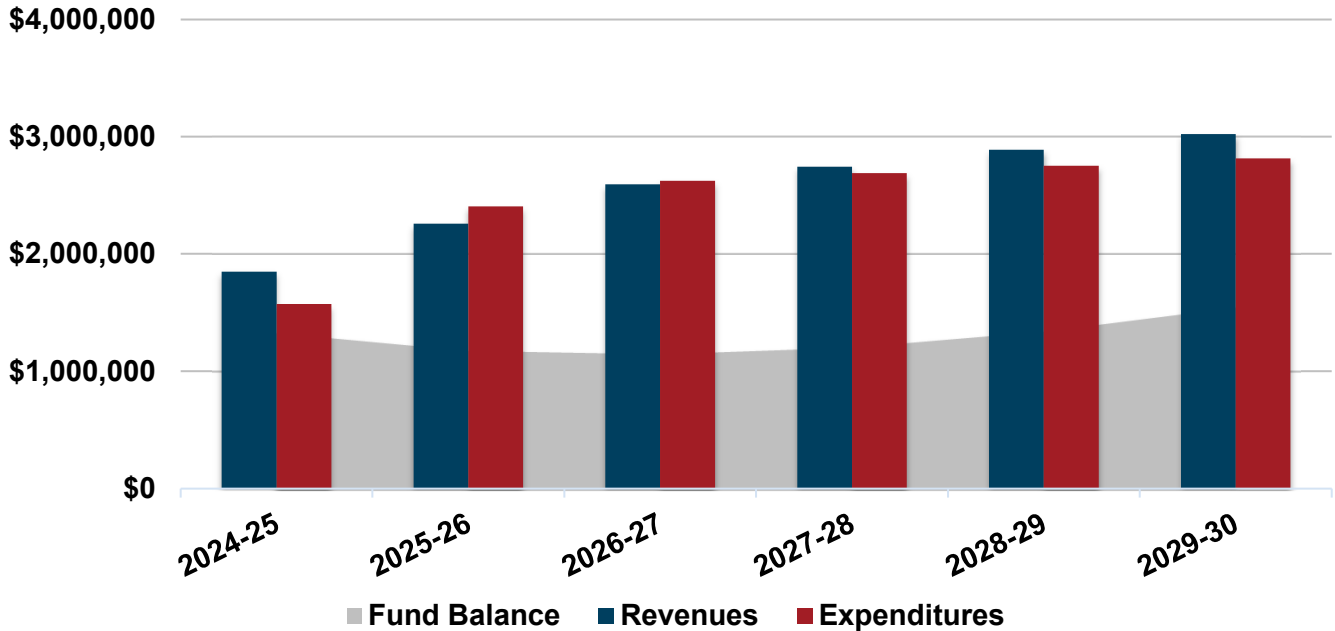


Marion Oaks MSTU for Recreation
Financial Forecast
Fiscal Years 2024-25 through 2029-30

Prepared by: Clerk of Court and Comptroller - Budget Department

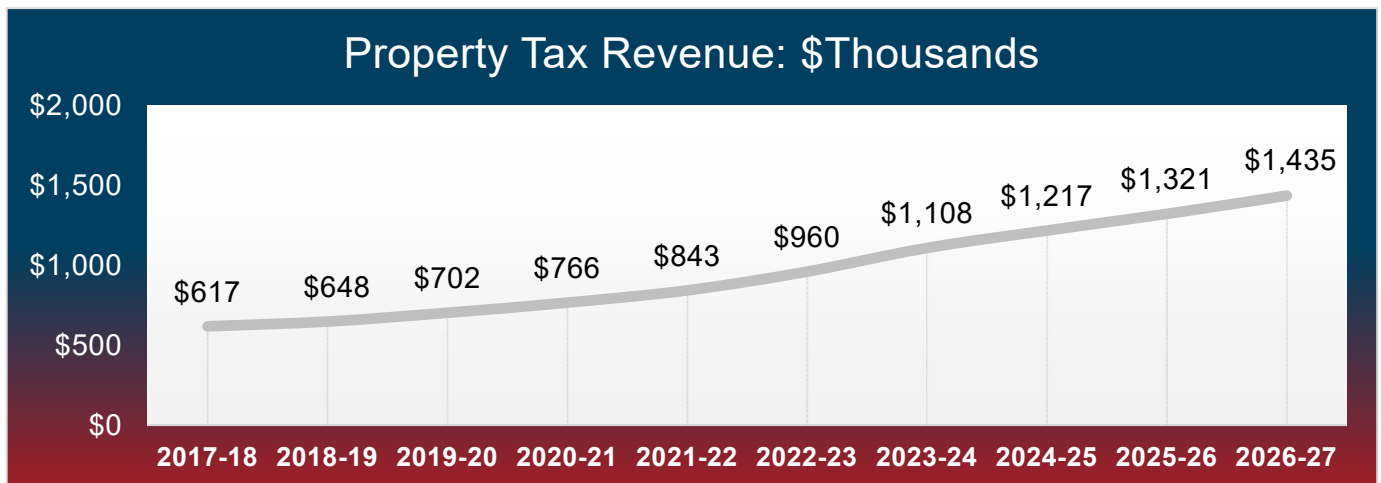
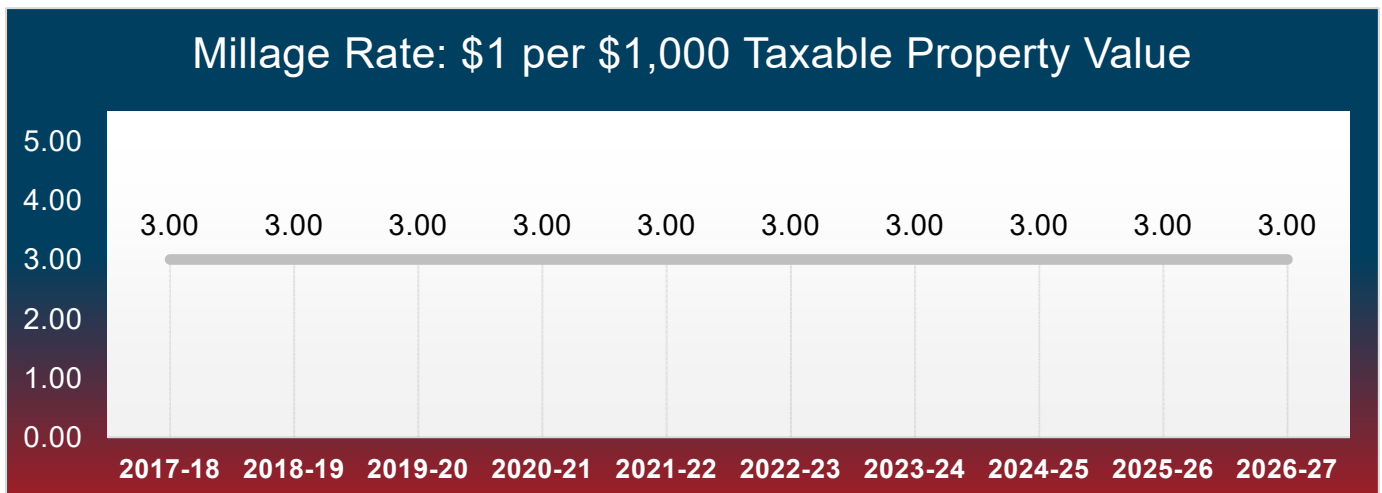
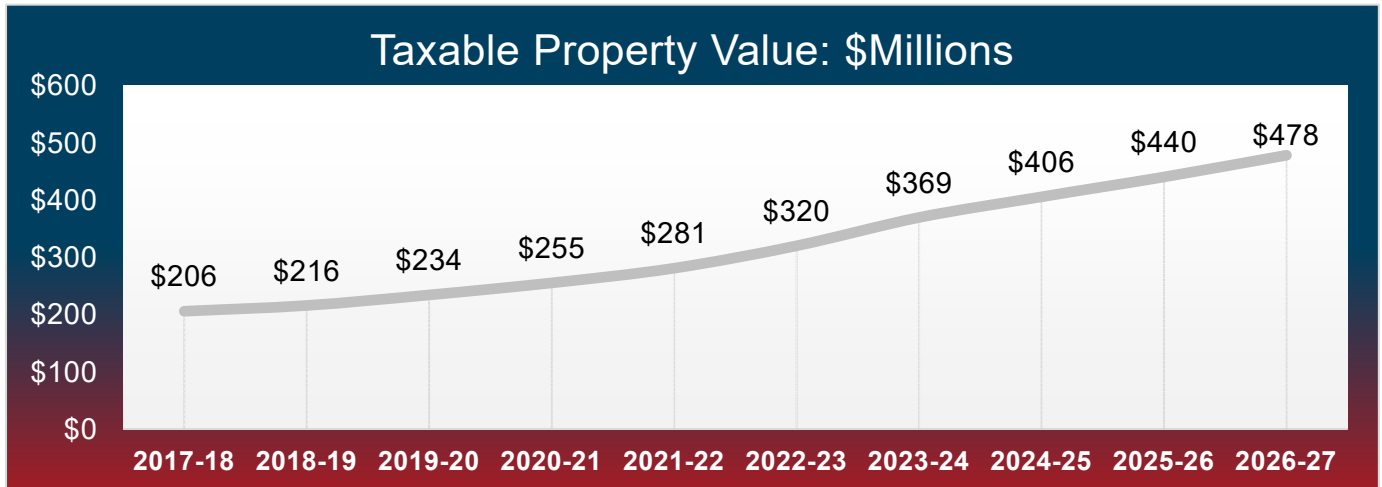
	Actual 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
Millage Rate:	1.02	1.02	1.02	1.02	1.02	1.02
Revenues	1,847,374	2,258,100	2,593,103	2,744,435	2,886,994	3,020,880
Balances Forward - Cash Regular	1,051,235	1,326,227	1,178,429	1,147,895	1,203,873	1,339,834
TOTAL REVENUES & OTHER	2,898,609	3,584,327	3,771,532	3,892,330	4,090,867	4,360,714
TOTAL EXPENDITURE SUMMARY	1,572,381	2,405,898	2,623,637	2,688,457	2,751,033	2,814,934
ENDING FUND BALANCE	1,326,227	1,178,429	1,147,895	1,203,873	1,339,834	1,545,780
Increase / (Decrease) in Fund Balance		(147,798)	(30,534)	55,978	135,961	205,946

Financial Forecast



Silver Springs Shores - Special Tax District
 Certified Taxable Property Value, Millage Rate and Property Tax Levy
 Fiscal Years 2017-18 through 2026-27 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Silver Springs Shores Special Tax District
Fiscal Years 2022-23 through 2026-27

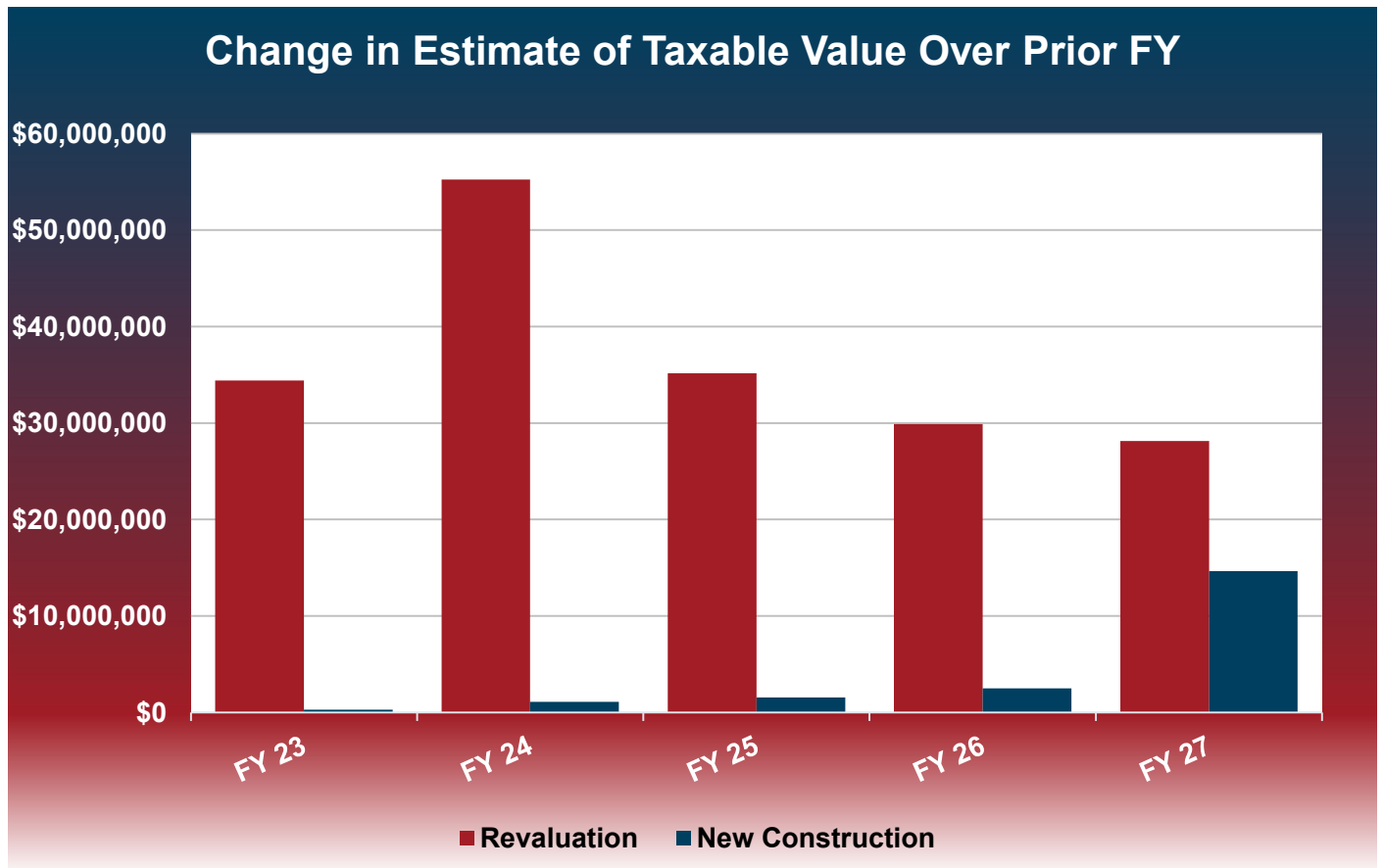
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27
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SUMMARY

Millage Rate: 3.00 3.00 3.00 3.00 3.00

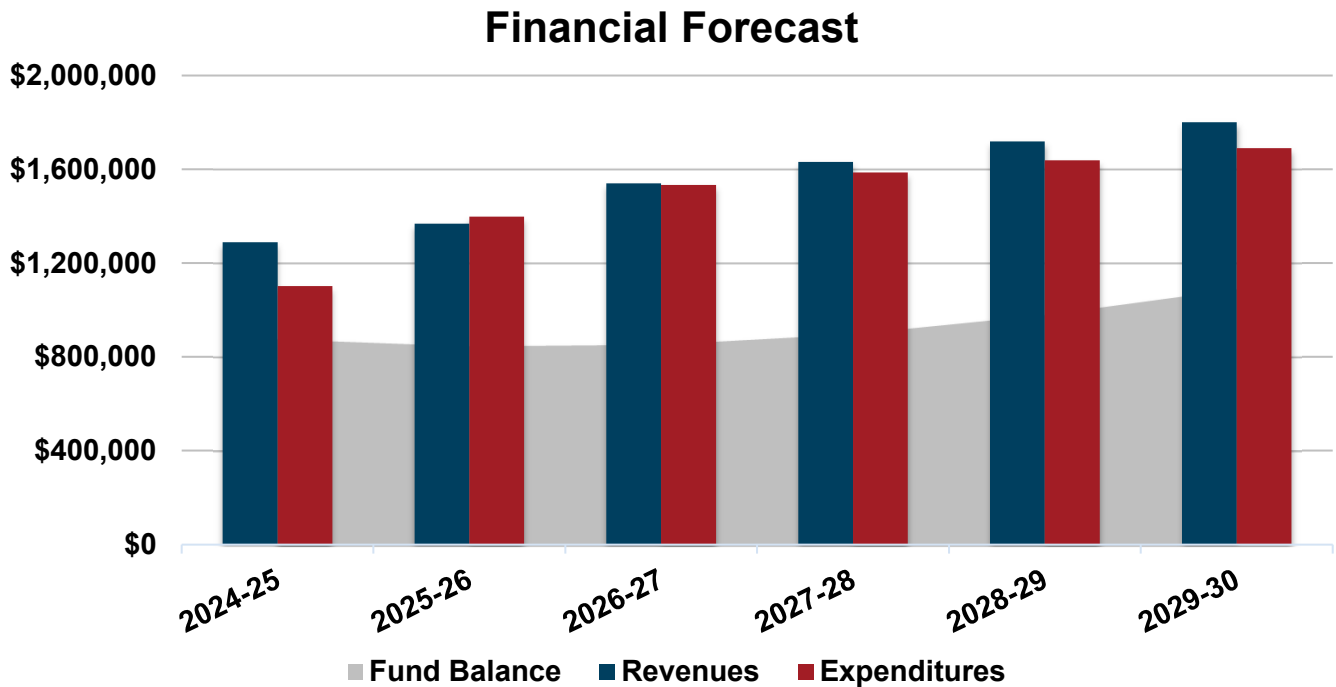
Continuing Taxable Value	310,595,000	366,110,000	402,367,556	433,811,270	464,455,003
New Construction	295,000	1,100,000	1,540,342	2,505,025	14,645,094
Total Estimate	310,890,000	367,210,000	403,907,898	436,316,295	479,100,097
Change over prior FY	34,690,000	56,320,000	36,697,898	32,408,397	42,783,802



Silver Springs Shores Special Tax District Financial Forecast Fiscal Years 2024-25 through 2029-30

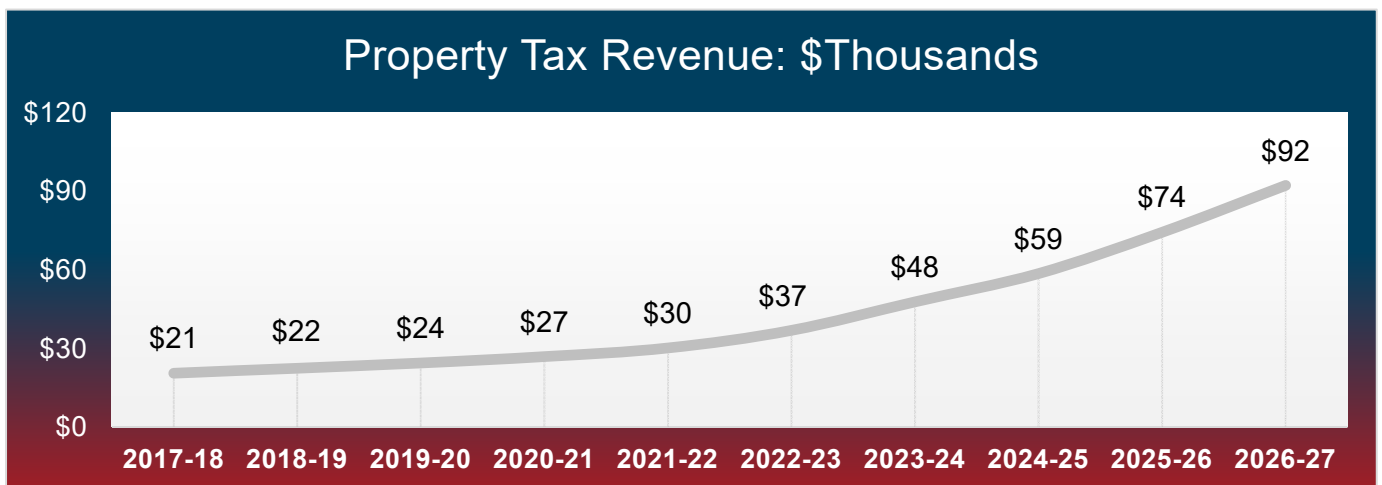
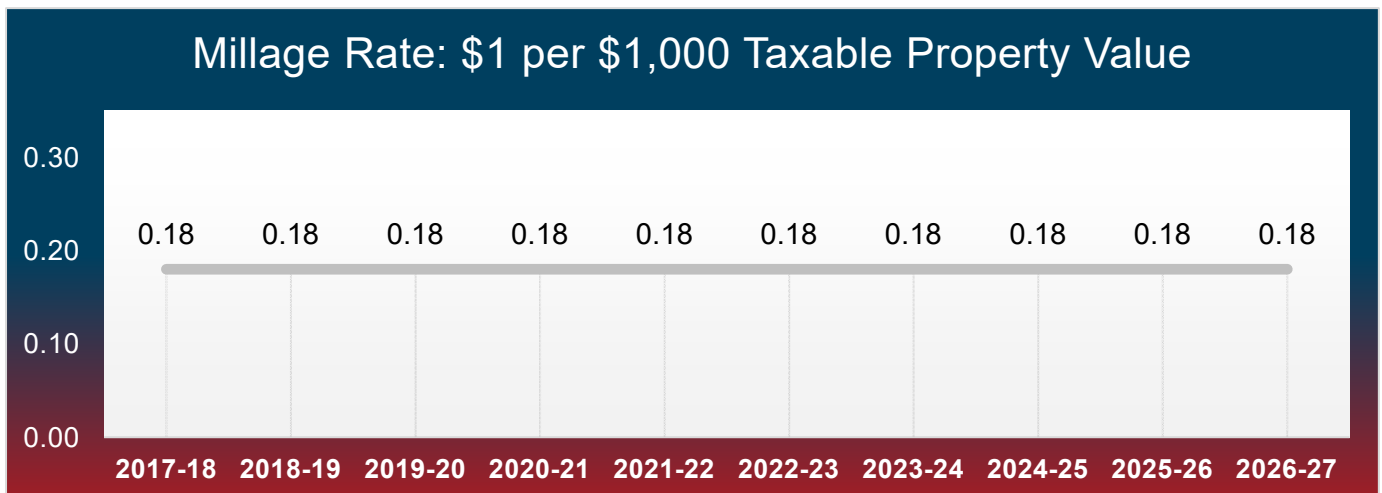
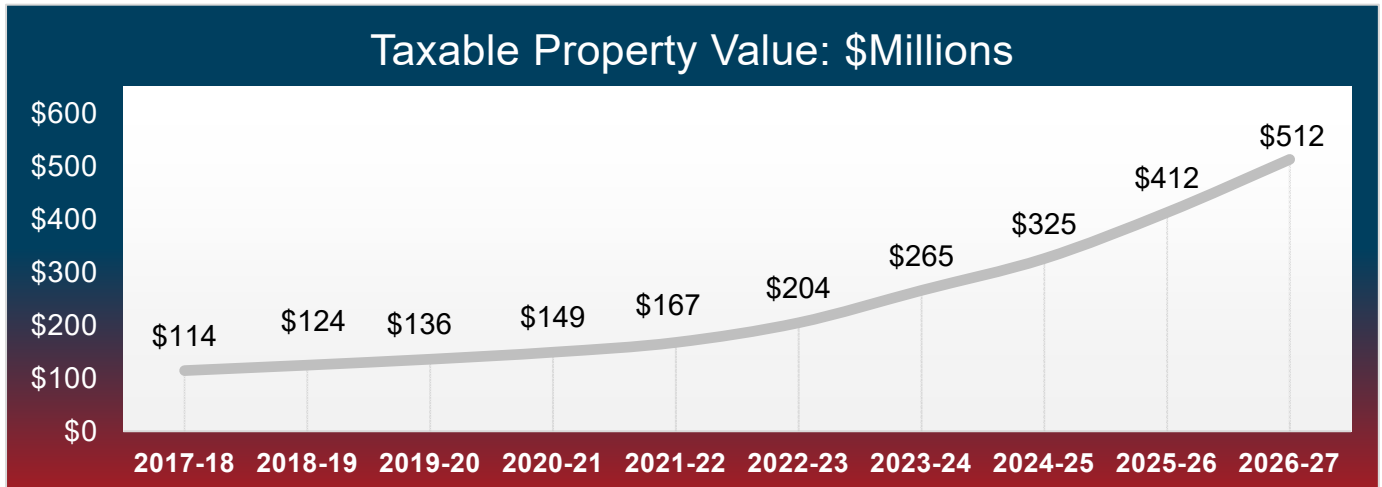
Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
Millage Rate:	3.00	3.00	3.00	3.00	3.00	3.00
Revenues	1,287,909	1,367,554	1,539,421	1,631,421	1,718,199	1,799,827
Balances Forward - Cash Regular	690,763	876,460	846,551	853,175	898,889	979,907
TOTAL REVENUES & OTHER	1,978,672	2,244,014	2,385,972	2,484,596	2,617,088	2,779,734
TOTAL EXPENDITURE SUMMARY	1,102,211	1,397,463	1,532,797	1,585,707	1,637,181	1,689,779
ENDING FUND BALANCE	876,460	846,551	853,175	898,889	979,907	1,089,955
Increase / (Decrease) in Fund Balance		(29,909)	6,624	45,714	81,018	110,048



Hills of Ocala MSTU for Recreation
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2017-18 through 2026-27 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 2022-23 through 2026-27

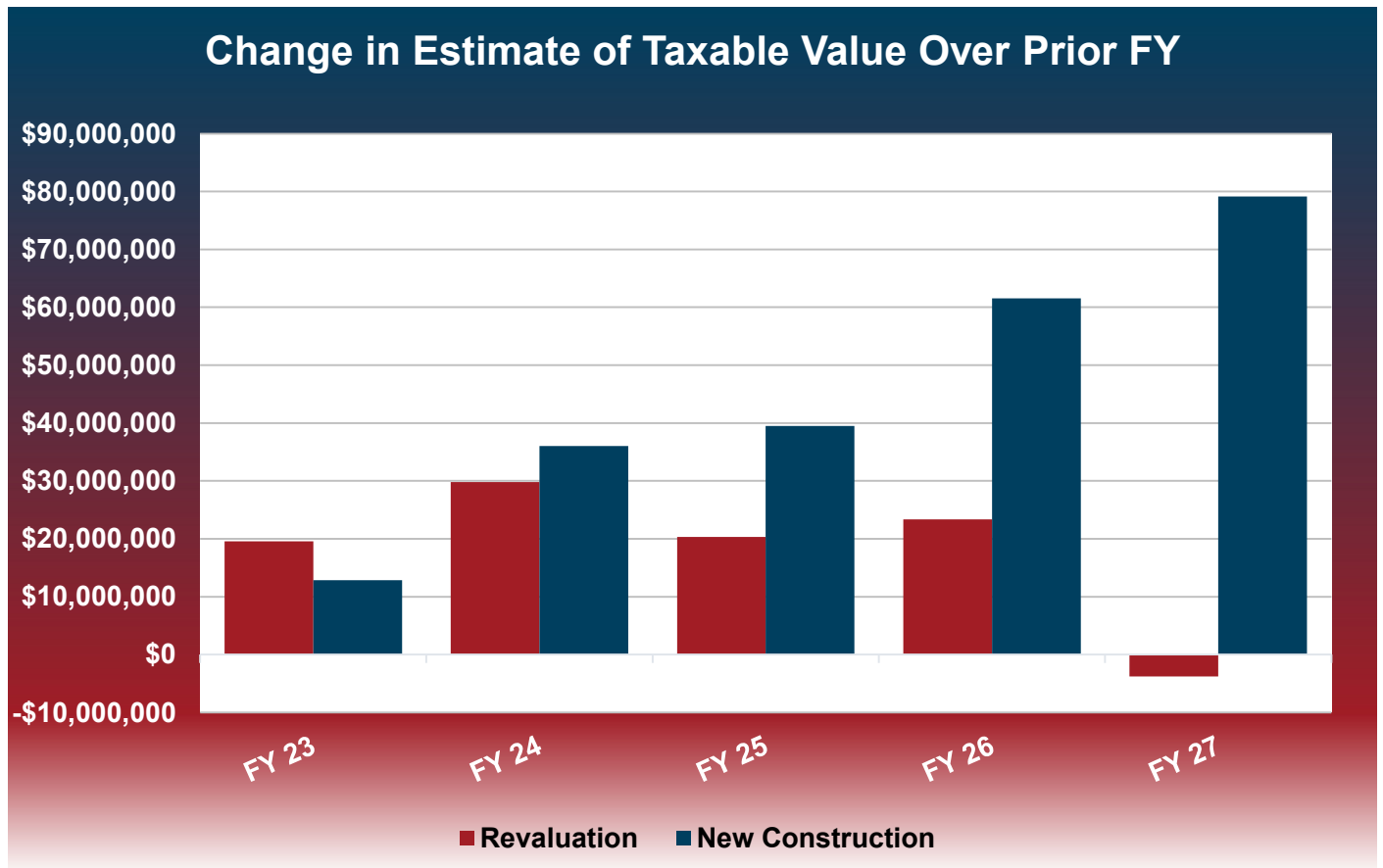
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27
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SUMMARY

Millage Rate: 0.18 0.18 0.18 0.18 0.18

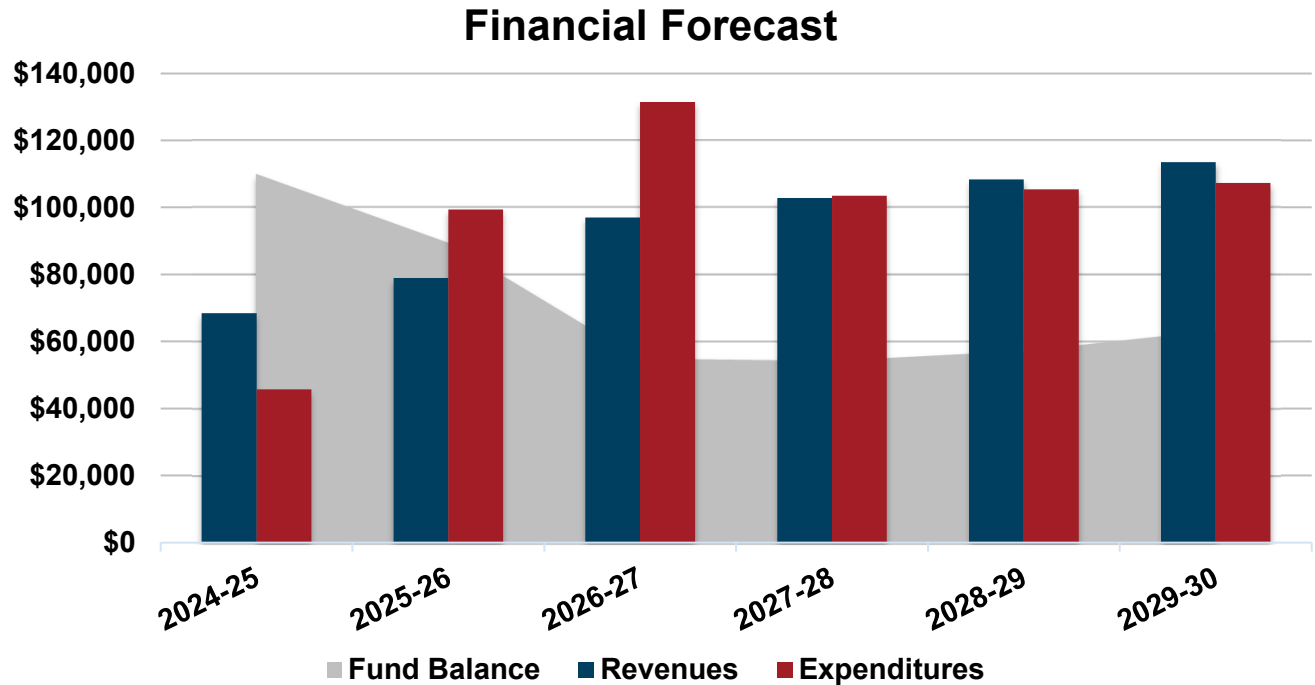
Continuing Taxable Value	185,340,000	228,000,000	284,326,558	347,134,649	404,866,533
New Construction	12,850,000	36,000,000	39,470,461	61,537,051	79,157,069
Total Estimate	198,190,000	264,000,000	323,797,019	408,671,700	484,023,602
Change over prior FY	32,390,000	65,810,000	59,797,019	84,874,681	75,351,902



Hills of Ocala MSTU for Recreation Financial Forecast Fiscal Years 2024-25 through 2029-30

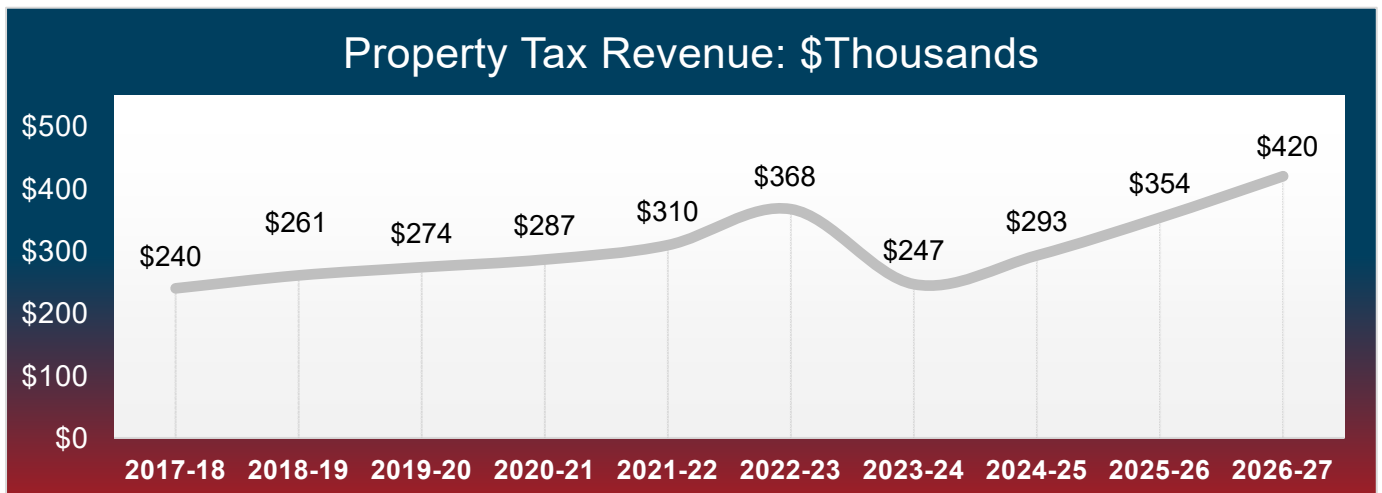
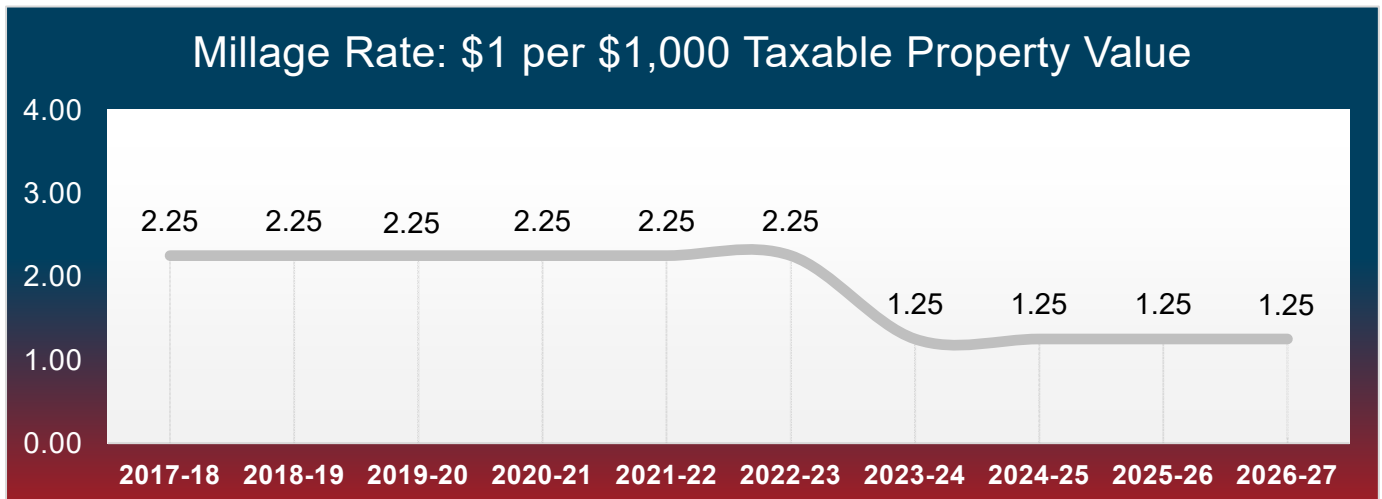
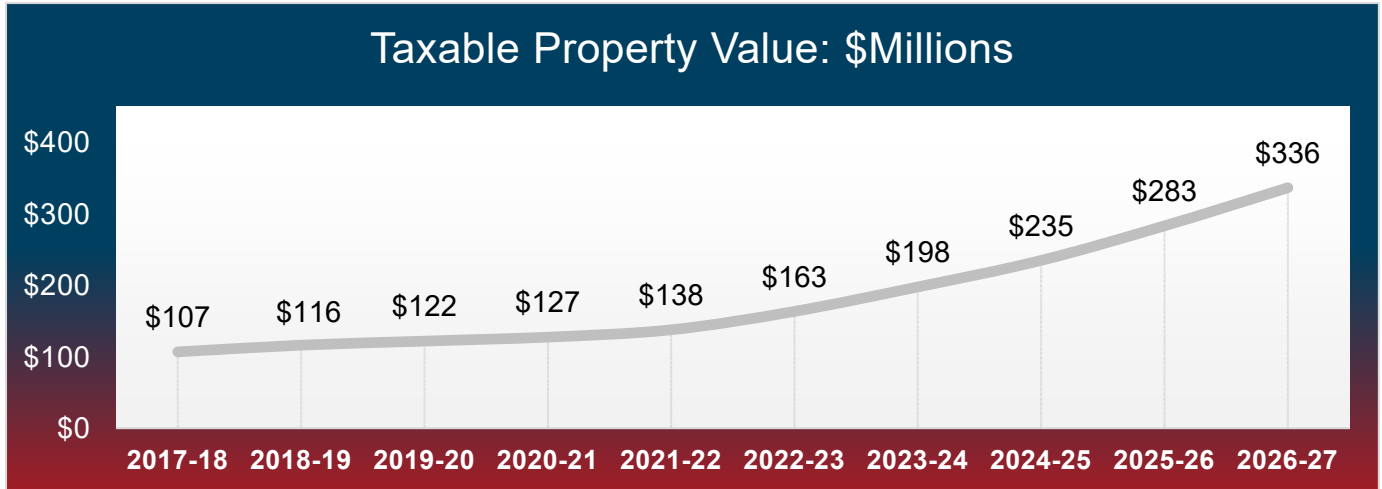
Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
Millage Rate:	0.18	0.18	0.18	0.18	0.18	0.18
Revenues	68,426	78,903	97,000	102,807	108,295	113,470
Balances Forward - Cash Regular	87,213	109,927	89,455	54,968	54,275	57,209
TOTAL REVENUES & OTHER	155,639	188,830	186,455	157,775	162,570	170,679
TOTAL EXPENDITURE SUMMARY	45,711	99,375	131,487	103,500	105,361	107,304
ENDING FUND BALANCE	109,927	89,455	54,968	54,275	57,209	63,375
Increase / (Decrease) in Fund Balance		(20,472)	(34,487)	(693)	2,934	6,166



Rainbow Lakes Estates - Municipal Service District Certified Taxable Property Value, Millage Rate and Property Tax Levy Fiscal Years 2017-18 through 2026-27 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



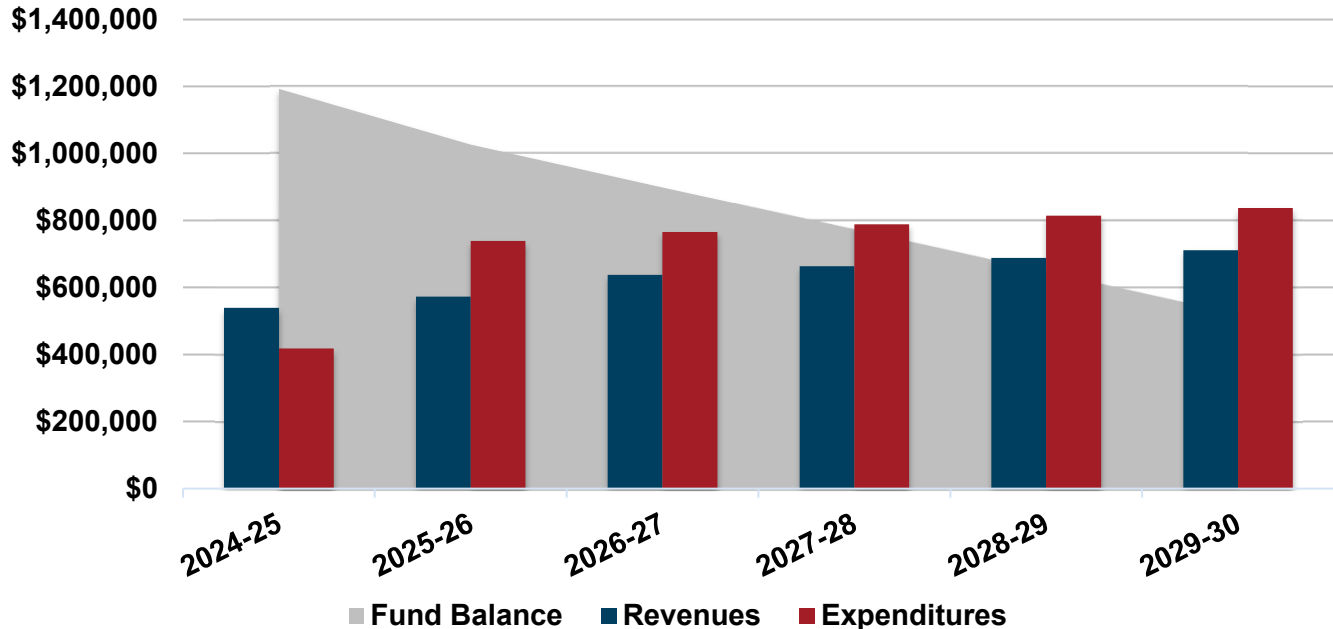
Prepared by: Clerk of Court and Comptroller - Budget Department

Rainbow Lakes Estates Municipal Service District Financial Forecast Fiscal Years 2024-25 through 2029-30

Prepared by: Clerk of Court and Comptroller - Budget Department

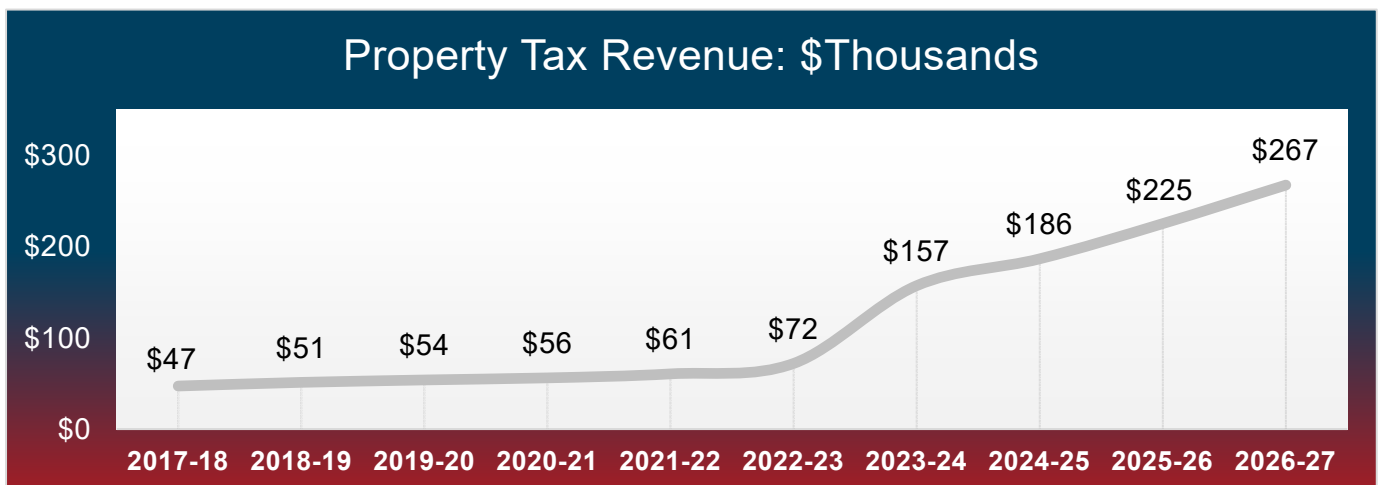
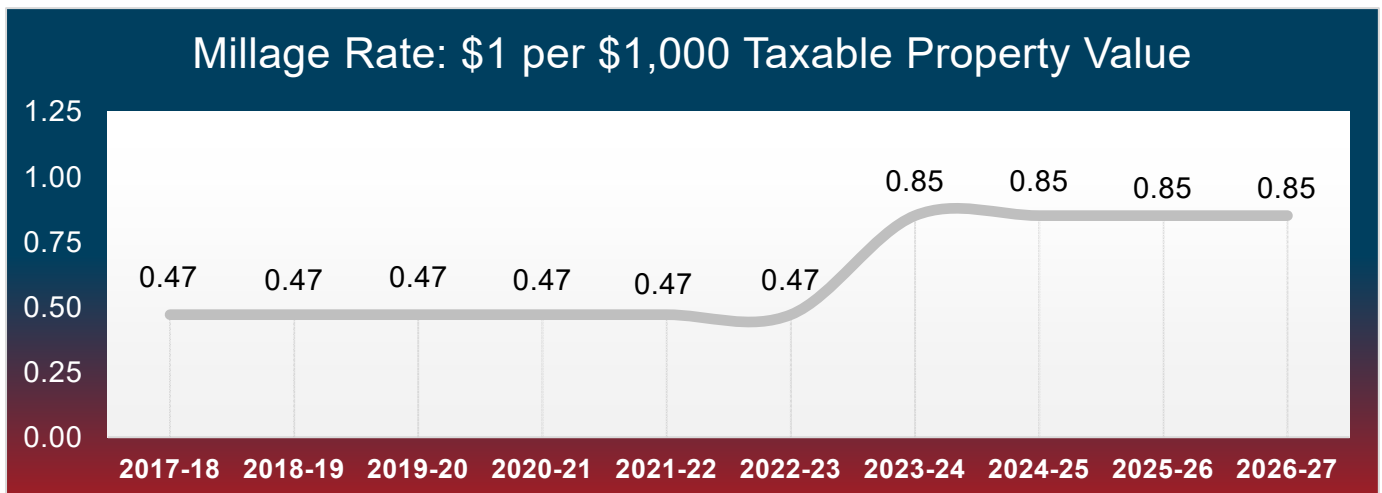
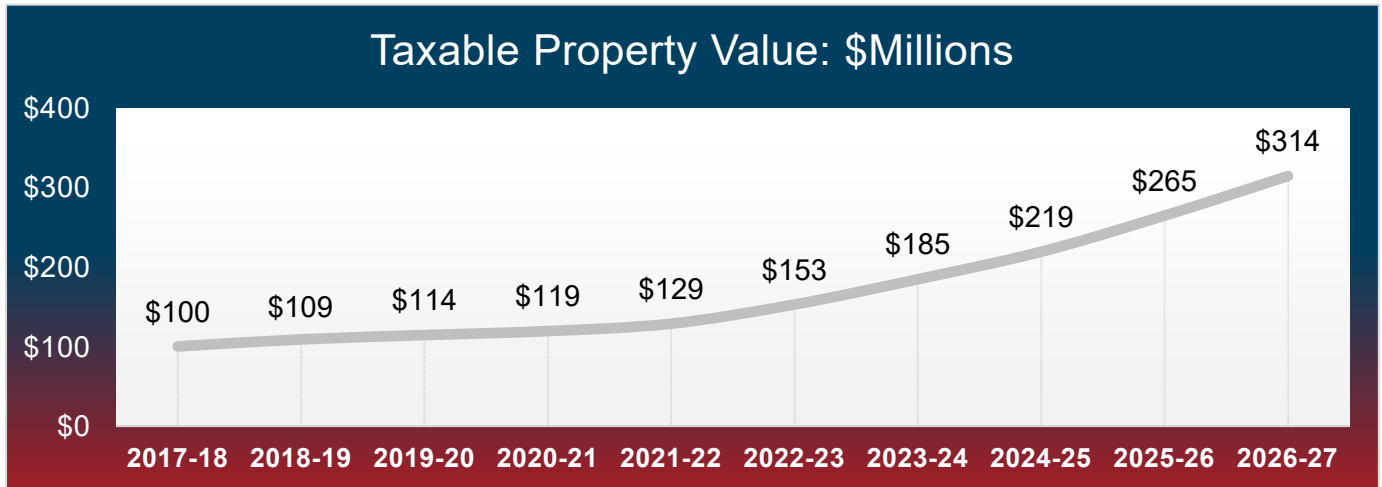
	Actual 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
Millage Rate:	1.25	1.25	1.25	1.25	1.25	1.25
Revenues	538,823	572,844	637,261	663,256	687,710	710,605
Balances Forward - Cash Regular	1,070,938	1,192,466	1,026,444	898,323	773,375	646,875
TOTAL REVENUES & OTHER	1,609,761	1,765,310	1,663,705	1,561,579	1,461,085	1,357,480
TOTAL EXPENDITURE SUMMARY	417,295	738,866	765,382	788,204	814,210	837,305
ENDING FUND BALANCE	1,192,466	1,026,444	898,323	773,375	646,875	520,176
Increase / (Decrease) in Fund Balance		(166,022)	(128,121)	(124,948)	(126,500)	(126,699)

Financial Forecast



Rainbow Lakes Estates - Comm Res Facility MSTU
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2017-18 through 2026-27 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 2022-23 through 2026-27

Prepared by: Clerk of Court and Comptroller - Budget Department

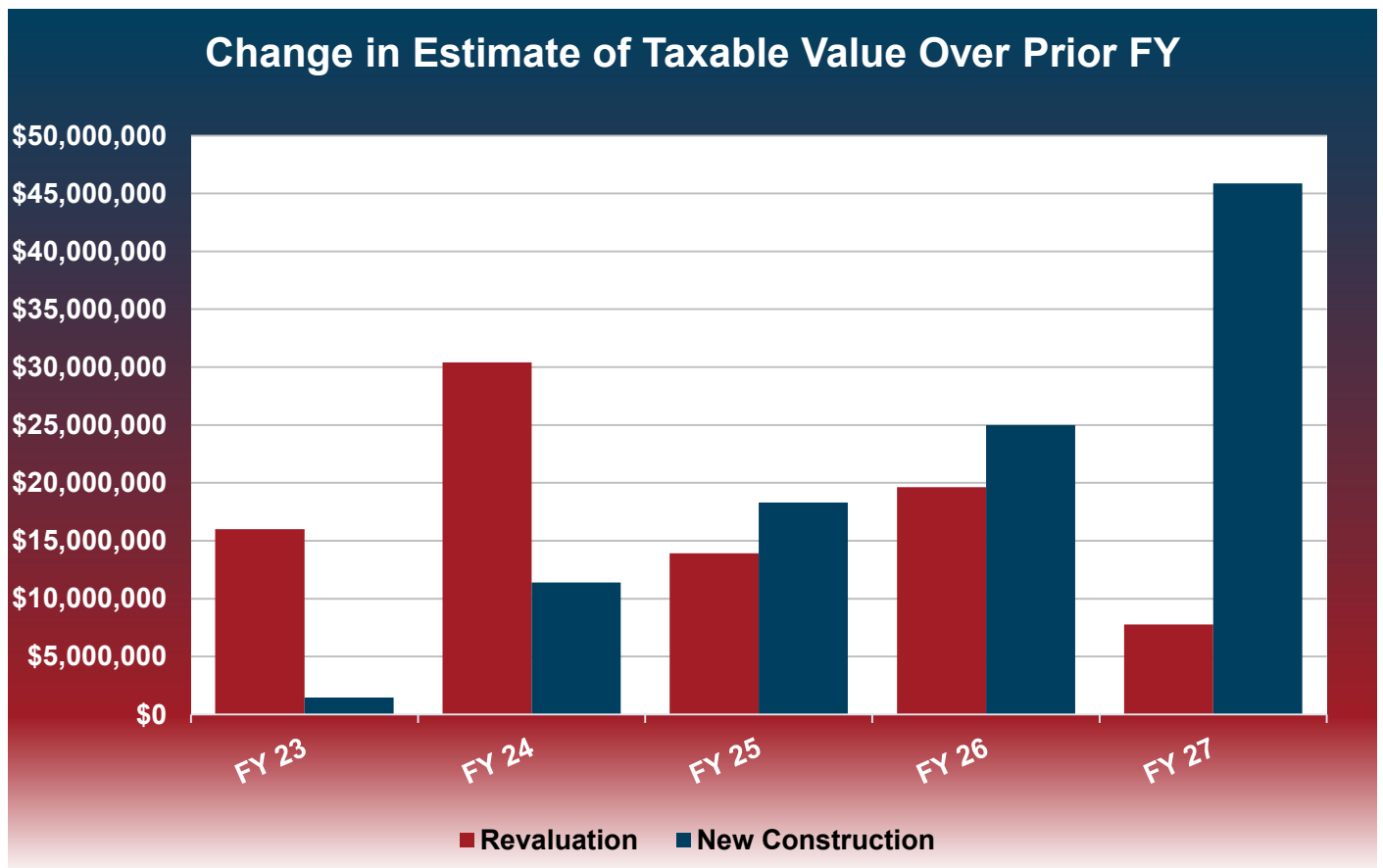
Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26	Fiscal Year 2026-27
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SUMMARY

Millage Rate: 0.47 0.85 0.85 0.85 0.85

Continuing Taxable Value	142,500,000	174,350,000	199,674,385	237,590,565	270,353,628
New Construction	1,450,000	11,400,000	18,295,805	24,990,567	45,860,276
Total Estimate	143,950,000	185,750,000	217,970,190	262,581,132	316,213,904
Change over prior FY	17,450,000	41,800,000	32,220,190	44,610,942	53,632,772

* Does not include new construction for Levy County



Rainbow Lakes Estates - Comm Res Facility MSTU

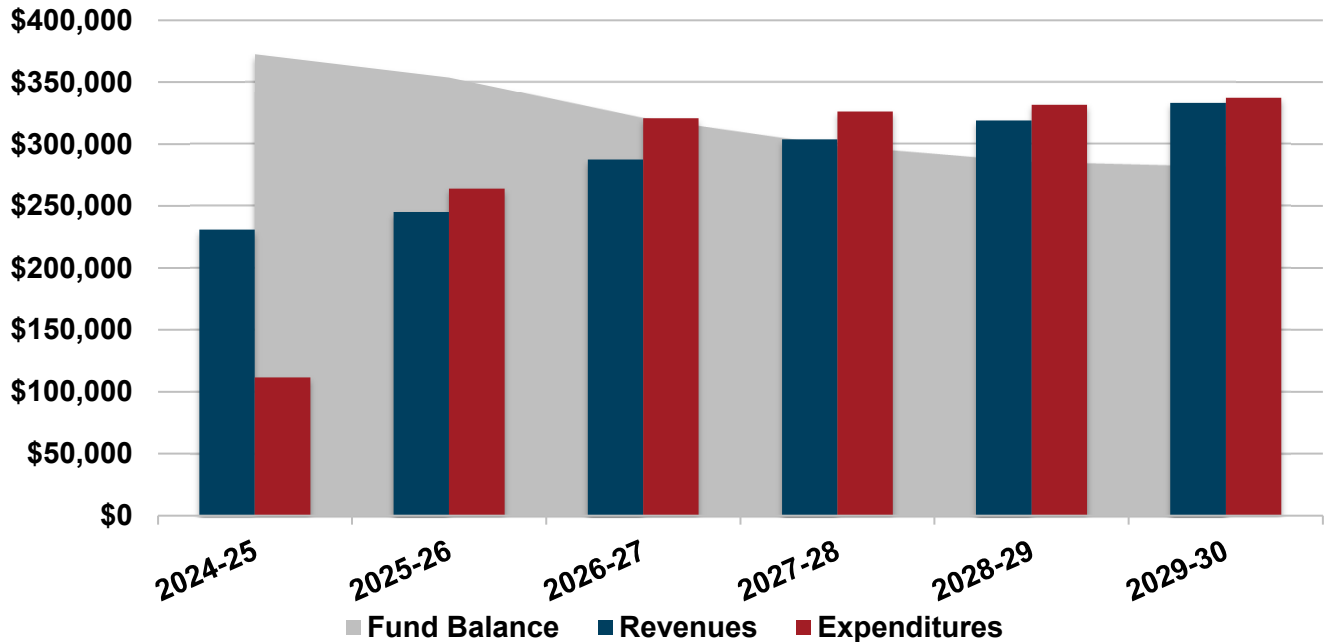
Financial Forecast

Fiscal Years 2024-25 through 2029-30

Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29	Forecast 2029-30
Millage Rate:	0.85	0.85	0.85	0.85	0.85	0.85
Revenues	231,027	245,077	287,597	303,775	318,981	333,220
Balances Forward - Cash Regular	253,289	372,620	353,681	320,548	297,990	285,223
TOTAL REVENUES & OTHER	484,316	617,697	641,278	624,323	616,971	618,443
TOTAL EXPENDITURE SUMMARY	111,696	264,016	320,730	326,333	331,748	337,262
ENDING FUND BALANCE	372,620	353,681	320,548	297,990	285,223	281,181
Increase / (Decrease) in Fund Balance		(18,939)	(33,133)	(22,558)	(12,767)	(4,042)

Financial Forecast



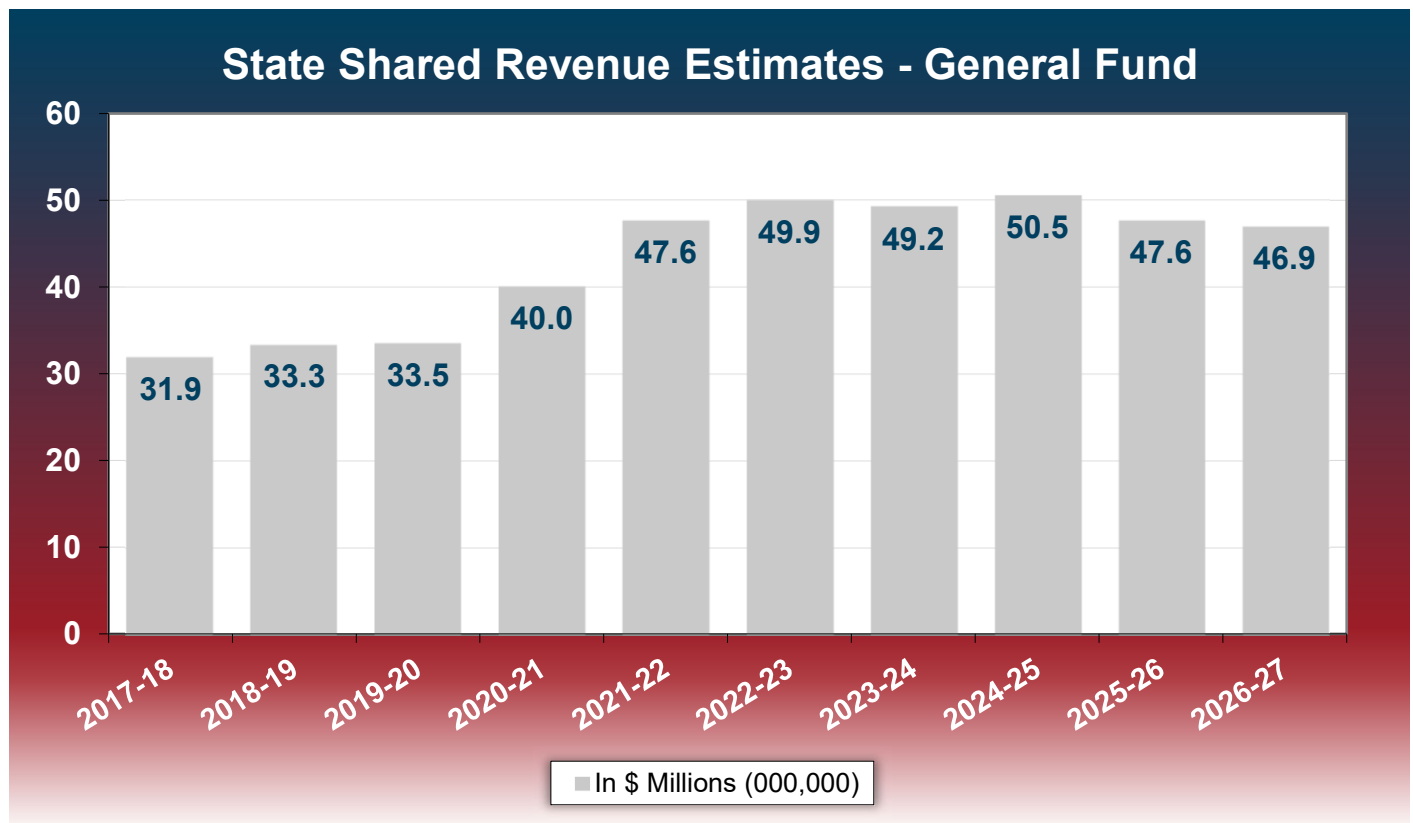
Marion County Board of County Commissioners
Comparison of State Shared Operating Revenue Estimates - General Fund
Fiscal Years 2017-18 through 2025-26, and 2026-27 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department

	In \$ Millions (000,000)								Projected	Tentative
	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Budget 2026-27
General Fund										
State Revenue Sharing	\$ 9.26	\$ 9.72	\$ 9.06	\$10.82	\$14.09	\$15.15	\$14.58	\$15.10	\$14.35	\$14.13
1/2 Cent Sales Tax	\$22.65	\$23.62	\$24.40	\$29.17	\$33.49	\$34.79	\$34.59	\$35.43	\$33.24	\$32.72
GENERAL FUND	\$31.91	\$33.34	\$33.46	\$39.99	\$47.58	\$49.94	\$49.17	\$50.53	\$47.59	\$46.85

(Funding for County Commission General Operations, Constitutional Officers, Mandates and Agencies)

*Tentative 2026-27 Budget is less 5%.



Marion County Board of County Commissioners
Comparison of State Shared Operating Revenue Estimates - Transportation Fund
Fiscal Years 2017-18 through 2025-26, and 2026-27 Tentative

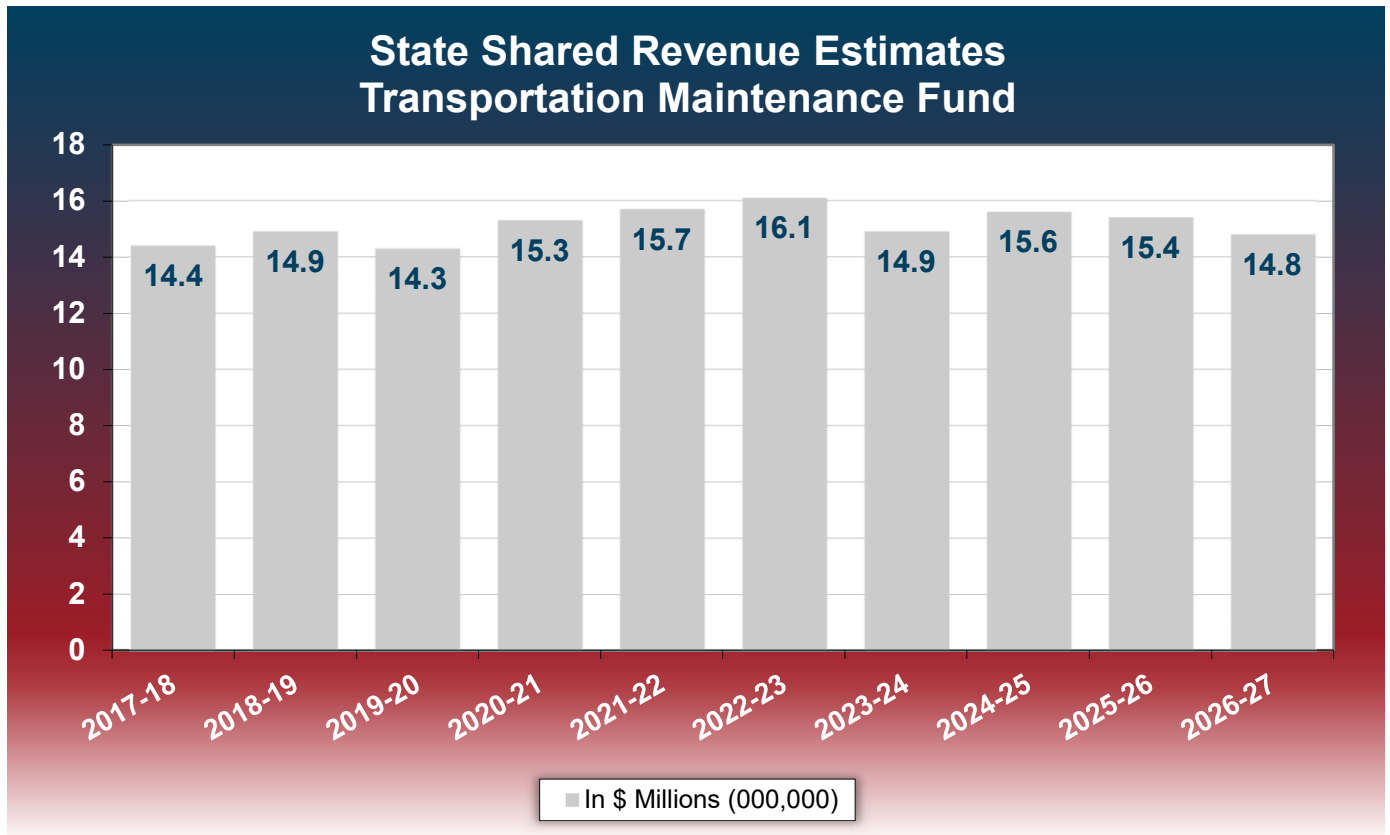
Prepared by: Clerk of Court and Comptroller - Budget Department

In \$ Millions (000,000)

	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>	Actual <u>2023-24</u>	Actual <u>2024-25</u>	Projected Actual <u>2025-26</u>	Tentative Budget <u>2026-27</u>
<u>Transportation Maintenance Fund</u>										
1 Cent Fuel Tax	\$ 2.24	\$ 2.33	\$ 2.25	\$ 2.40	\$ 2.45	\$ 2.51	\$ 2.44	\$ 2.60	\$ 2.52	\$ 2.42
Local Option Fuel Tax 6 Cent	\$10.01	\$10.42	\$10.05	\$10.73	\$11.04	\$11.25	\$10.13	\$10.69	\$10.63	\$10.20
County Fuel Tax - (7th Cent)	\$ 2.11	\$ 2.16	\$ 1.97	\$ 2.17	\$ 2.24	\$ 2.31	\$ 2.29	\$ 2.26	\$ 2.25	\$ 2.16
TRANSPORTATION FUND	\$14.36	\$14.91	\$14.27	\$15.30	\$15.73	\$16.07	\$14.86	\$15.55	\$15.40	\$14.78

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

*Tentative 2026-27 Budget is less 5%.



Marion County Board of County Commissioners
Revenue Adjustment for Certified Taxable Values @ 95%
Fiscal Year 2026-27

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	41,641,727,173	41,875,614,722	3.490	\$ 775,454
1010 Fine & Forfeiture Fund	41,641,727,173	41,875,614,722	0.830	\$ 184,420
1020 County Transportation Maintenance Fund	41,641,727,173	41,875,614,722	-	\$ -
1040 Marion County Health Unit Trust Fund	41,641,727,173	41,875,614,722	0.100	\$ 22,219
Total County - Wide Millage Rate			4.420	
<u>Special Districts (Non County - Wide Funds)</u>				
1110 MSTU for Law Enforcement	\$ 31,608,423,193	\$ 31,809,283,270	3.720	\$ 709,840
1120 MSTU for Fire Protection and Rescue Services	\$ 32,459,604,416	\$ 32,660,126,077	1.110	\$ 211,450
1301 Rainbow Lakes Estates - Comm Res Fac MSBU	\$ 316,213,904	\$ 314,351,450	0.850	\$ (1,504)
1310 Marion Oaks MSTU	\$ 2,412,767,241	\$ 2,417,578,965	1.020	\$ 4,663
1320 Silver Springs Shores Special Tax District	\$ 479,100,097	\$ 478,394,106	3.000	\$ (2,012)
1330 Hills of Ocala MSTU for Recreation	\$ 484,023,602	\$ 511,859,056	0.180	\$ 4,760
1300 Rainbow Lakes Estates	\$ 336,213,904	336,218,493	1.250	\$ 5