



Marion County

Board of County Commissioners

Workshop

Meeting Agenda

Thursday, July 24, 2025

9:00 AM

**McPherson Governmental
Campus Auditorium**

Budget Workshop - Day 4

INTRODUCTION OF WORKSHOP BY CHAIRMAN KATHY BRYANT

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.: 2025-19810

Agenda Date: 7/24/2025

Agenda No.: 1.

SUBJECT:

Budget Workshop Schedule

INITIATOR:

Audrey L. Fowler, Budget Director

DEPARTMENT:

Budget

DESCRIPTION/BACKGROUND:

See attached.

BUDGET/IMPACT:

None

RECOMMENDED ACTION:

For information only.



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2025-26 BUDGET WORKSHOP AGENDA
WEDNESDAY, JULY 16, 2025**

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

Fund - Cost Center	Cost Center Name	Line Item Page	Proposed Budget Page
9:00 AM	Audrey Fowler, Budget Director		
	Budget Overview		
9:30 AM	Mounir Bouyounes, County Administrator		
	County Administration Overview		
	General Fund CIP		
0010 - 700	General Government Capital	190	351
0010 - 718	Southeastern Livestock Pavilion Capital	199	352
0010 - 720	Library Capital	201	351
0010 - 722	Fleet Capital	203	350
3031	Surtax Schedule	610	
10:00 AM	Matthew "Guy" Minter, County Attorney		
0010 - 103	County Attorney	29	128
10:15 AM	Mike McCain, Executive Director		
0010 - 105	County Administrator	31	131
0010 - 153	Industry Development	53	219
10:30 AM	Bobbi Perez, Public Relations Director		
0010 - 106	Public Relations	33	134
1011 - 250	Crime Prevention	232	292
10:45 AM	Sara Caron, Human Resources Director		
0010 - 170	Human Resources	54	138
0010 - 172	Employee Health Clinic	56	137
5010 - 161	Employee Health	676	341
5010 - 162	Risk and Benefit Services	677	342
5010 - 163	Employee Wellness Program	679	342
11:00 AM	Michelle Sanders, 9-1-1 Management Director		
1071 - 313	911 Management	314	171
11:15 AM	Susan Olsen, Procurement Services Director		
0010 - 176	Procurement Services	63	145
11:30 AM	Michael Savage, Building Safety Director		
1141 - 318	Building Safety	363	181



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2025-26 BUDGET WORKSHOP AGENDA
WEDNESDAY, JULY 16, 2025**

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 Chad Wicker, Municipal Services Director			
0010 - 410	Municipal Services	183	242
1310 - 510	Marion Oaks Recreation	423	296
1311 - 512	Marion Oaks MSTU for General Services	429	306
1320 - 520	Silver Springs Shores	439	298
1330 - 530	Hills of Ocala Recreation	449	300
2:00 PM Cheryl Butler, Community Services Director			
0010 - 330	Health	150	197
0010 - 335	Unclaimed Decedent Program	152	191
0010 - 337	Assessments Public Assistance	154	241
0010 - 340	Community Services	155	190
0016 - 341	Community Development Block Grant	207	193
0016 - 342	Home Investment Partnership	208	195
0016 - 345	Emergency Solutions Program	211	195
0016 - 348	Continuum of Care Program	214	194
0016 - 349	Continuum of Care Program Florida	215	194
0016 - 351	Continuum of Care Challenge	216	194
0016 - 352	Continuum of Care Emerg Solutions	217	194
0016 - 353	Continuum of Care TANF	218	194
1049 - 333	Opioid County Settlement Fund	287	197
1050 - 332	Opioid Regional Settlement Fund	290	198
1151 - 350	State Housing Initiative Partnership Act	373	196
2:15 PM Daisy Diaz, Veteran's Services Director			
0010 - 378	Veterans Service Office	180	217
2:30 PM Chuck Varadin, Growth Services Director			
0010 - 317	Code Enforcement	142	161
0010 - 320	Planning and Zoning	145	157
2:45 PM Julie Sieg, Library Director			
0010 - 375	Marion County Public Library System	174	213
3:00 PM Jared Goodspeed, Facilities Director			
0010 - 180	Facilities Management	71	152
0010 - 181	Facilities Management Health	77	153
0010 - 182	Courthouse Security	78	281
3:15 PM Thomas Northey, Information Technology Director			
0010 - 174	Information Technology	58	141



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2025-26 BUDGET WORKSHOP AGENDA
THURSDAY, JULY 17, 2025**

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 Jeff Fuller, Court Administrator			
0010 - 210	Court Administrator	82	278
0010 - 211	Court Administration Technology	83	278
0010 - 213	Circuit Court Judges	85	276
0010 - 214	Circuit Court Judges Technology	87	277
0010 - 215	Circuit Court Judges Legal Research	89	276
0010 - 216	Circuit Court Legal Research Technology	90	277
0010 - 218	County Court Judges	91	277
0010 - 219	County Court Judges Technology	92	277
0010 - 260	Law Library	94	284
0010 - 264	County Court Summ Claims Mediation	98	281
0010 - 265	Family Mediation	99	283
0010 - 266	Pre Trial Release	100	285
0010 - 267	Other Circuit Court Juvenile	102	285
0010 - 280	Teen Court	105	285
0010 - 282	Drug Court	107	282
0010 - 283	Drug Court Expansion	109	282
0010 - 284	Misdemeanor Drug Court	111	285
0010 - 290	DUI Court	114	282
0010 - 291	Veterans Court	115	286
0010 - 292	Mental Health Court	117	284
1052 - 260	Law Library	296	284
1052 - 261	Community Legal Services of Mid Florida	298	281
1052 - 270	Court Innovations Staff Attorney	299	281
1052 - 272	Juvenile Alternative Program Drug Court	301	283
9:30 AM Tamara Fleischhaker, Interim CEO			
0010 - 150	Ocala Marion County Chamber and Economic Partnership	51	331
9:45 AM Jim Couillard, Parks Director			
0010 - 360	Parks and Recreation	157	209
0010 - 361	Other Recreation Programs	162	208
0010 - 363	Bellevue Sportsplex	164	207
1081 - 362	Parks and Recreation Fees	325	210
0010 - 370	Southeastern Livestock Pavilion	167	201
1035 - 415	Marion County Airport	275	245
10:00 AM Crystal McCazzio, Cooperative Extension Director			
0010 - 372	Cooperative Extension Service	170	204
10:15 AM Tony Cunningham, Utilities Department Director			
4520 - 440	Utilities Management	653	258
4520 - 442	Utilities Water System	659	260
4520 - 445	Utilities Wastewater System	665	259
4520 - 448	Utilities Capital Construction	670	257
10:30 AM Mark Johnson, Solid Waste Director			
4010 - 423	Solid Waste Disposal	639	254
4010 - 425	Solid Waste Collection	644	253
4010 - 427	Solid Waste Recycling	648	254
10:45 AM Loretta Shaffer, Tourist Development Director			
1074 - 155	Visitors and Convention Bureau	320	224



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2025-26 BUDGET WORKSHOP AGENDA
THURSDAY, JULY 17, 2025**

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>
11:00 AM Mark Williams, Fleet Management Director			
0010 - 178	Fleet Management	65	148
11:15 AM Kyra Lynch, Animal Services Director			
0010 - 315	Animal Services	137	186
1:30 PM Steve Cohoon, County Engineer			
0010 - 412	Property Engineering Services	186	238
0010 - 433	Water Resources	188	250
1020 - 400	Transportation	235	230
1022 - 403	Road Construction 20% Gas Tax	257	229
1131 - 430	Stormwater Program	357	248
1:45 PM Robert Balmes, TPO Director			
1029 - 407	TPO Federal Highway Administration	264	234
1029 - 408	TPO Federal Transit Administration	266	234
1029 - 409	TPO Transportation Disadvantaged	267	235
2:00 PM Lisa Cahill, Public Safety Communications Manager			
0010 - 310	Public Safety Radio	130	174
0010 - 311	Public Safety Communications	132	177
2:30 PM James Banta, Fire Chief			
1091 - 132	Medical Examiner	330	337
0010 - 305	Emergency Medical Services	119	167
1120 - 300	Fire Rescue Services	339	168



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2025-26 BUDGET WORKSHOP AGENDA
WEDNESDAY, JULY 23, 2025**

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		William Gladson, State Attorney		
0010	- 268	Early Intervention Program	104	282
1010	- 205	State Attorney	224	290
1010	- 206	State Attorney Technology	225	290
1010	- 207	State Attorney LOV	227	290
9:30 AM		Jimmy Cowan, Property Appraiser		
0010	- 113	Property Appraiser Transfer	37	266
9:45 AM		Wesley Wilcox, Supervisor of Elections		
0010	- 123	Supervisor of Elections Transfer	40	271
10:00 AM		George Albright, Tax Collector		
0010	- 126	Tax Collector Transfer	41	273
10:15 AM		Gregory C. Harrell, Clerk of Court and Comptroller		
0010	- 110	Clerk to County Commission Transfer	36	264
1010	- 110	Clerk to County Commission Transfer	221	264
10:30 AM		Billy Woods, Sheriff		
0010	- 116	Sheriff Jail Transfer	38	268
0010	- 117	Sheriff Emergency Mgmt Transfer	39	268
1010	- 118	Sheriff Regular Transfer	222	269
1010	- 119	Sheriff Bailiff Transfer	223	268
1110	- 120	Sheriff Patrol CID Transfer	334	269



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
FISCAL YEAR 2025-26 BUDGET WORKSHOP AGENDA
THURSDAY, JULY 24, 2025**

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	79	288
0010	- 201	Public Defender Technology	80	288
0010	- 202	Public Defender LOV	81	288
0010	- 268	Early Intervention Program	104	282
9:30 AM		Mark Lander, Administrator		
1040	- 130	Marion County Health Unit	281	324
9:45 AM		Beth McCall, Executive Director		
0010	- 136	Marion County Childrens Alliance	43	328
9:55 AM		Carrie Theall, CEO		
0010	- 137	Early Learning Coalition	44	328
10:05 AM		Jennifer Martinez, Executive Director		
0010	- 138	Marion Senior Services Transit	45	328
10:15 AM		Richard Cardinali, President		
0010	- 145	Historical Commission	47	336
10:25 AM		Justin Albright, Vice-Chairman		
0010	- 147	Marion Soil Conservation District	49	336
10:35 AM		Dr. Philip Geist, Area Director		
0010	- 151	Small Business Development Council	52	331
10:45 AM		Barbara Robertson, Program Director		
0010	- 262	Guardian Ad Litem Program	96	283
0010	- 263	Guardian Ad Litem Technology	97	283



Marion County

Board of County Commissioners Workshop

Agenda Item

File No.: 2025-19811

Agenda Date: 7/24/2025

Agenda No.: 2.

SUBJECT:

Proposed Budget Overview

INITIATOR:

Audrey Fowler, Budget Director

DEPARTMENT:

Clerk of Court

DESCRIPTION/BACKGROUND:

See attached.

BUDGET/IMPACT:

None

RECOMMENDED ACTION:

For information only.

Marion County
Board of County Commissioners



Budget Workshop
Proposed Budget Overview

Wednesday, July 16, 2025

Marion County Board of County Commissioners
Budget Workshop - Proposed Budget Overview
Wednesday, July 16, 2025

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16) Set Proposed (Maximum) Millage Rates before August 4, 2025	

Marion County Board of County Commissioners
Comparison of ROLLED-BACK and TENTATIVE Tax Levies
Tentative Budget Fiscal Year 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Millage Rate</u>		<u>Tax Levy Over (Under) Rolled-Back Rate</u>		
	<u>Rolled-Back</u>	<u>Tentative</u>	<u>Rolled-Back</u>	<u>Tentative</u>	<u>Difference</u>
<u>COUNTYWIDE</u>					
Taxable Property Value	38,129,247,803				
<u>General Fund</u>					
Millage Rate and Levy	3.1516	3.47	\$ 120,168,137	\$ 132,308,490	\$ 12,140,353
<u>Fine & Forfeiture Fund</u>					
Millage Rate and Levy	0.7809	0.96	\$ 29,775,130	\$ 36,604,078	\$ 6,828,948
<u>Health Unit Trust Fund</u>					
Millage Rate and Levy	0.1035	0.11	\$ 3,946,377	\$ 4,194,217	\$ 247,840
Total Countywide	4.0360	4.54	\$ 153,889,644	\$ 173,106,785	\$ 19,217,141

NON-COUNTY-WIDE SPECIAL DISTRICTS

MSTU for Law Enforcement

Taxable Property Value	28,793,433,729				
Millage Rate and Levy	3.5015	4.07	\$ 100,820,208	\$ 117,189,275	\$ 16,369,067

Fire / Rescue MSTU

Taxable Property Value	29,568,040,734				
Millage Rate and Levy	1.0440	1.11	\$ 30,869,035	\$ 32,820,525	\$ 1,951,490

Rainbow Lakes Estates - Rec.

Taxable Property Value	264,689,435				
Millage Rate and Levy	0.7760	0.85	\$ 205,399	\$ 224,986	\$ 19,587

Marion Oaks MSTU - Rec.

Taxable Property Value	2,092,894,340				
Millage Rate and Levy	0.9534	1.02	\$ 1,995,365	\$ 2,134,752	\$ 139,387

Silver Springs Shores - Rec.

Taxable Property Value	440,351,368				
Millage Rate and Levy	2.7693	3.00	\$ 1,219,465	\$ 1,321,054	\$ 101,589

Hills of Ocala MSTU - Rec.

Taxable Property Value	411,987,565				
Millage Rate and Levy	0.1672	0.18	\$ 68,884	\$ 74,158	\$ 5,274

Total Non-Countywide Levy			\$ 135,178,356	\$ 153,764,750	\$ 18,586,394
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Total Countywide and Non-Countywide Levy			\$ 289,068,000	\$ 326,871,535	\$ 37,803,535
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Rainbow Lakes Estates MSD

Taxable Property Value	283,004,079				
Millage Rate and Levy	1.1401	1.25	\$ 322,653	\$ 353,755	\$ 31,102

Marion County Board of County Commissioners
Comparison of SIMPLE MAJORITY MAXIMUM and TENTATIVE Tax Levies
Tentative Budget Fiscal Year 2025-26

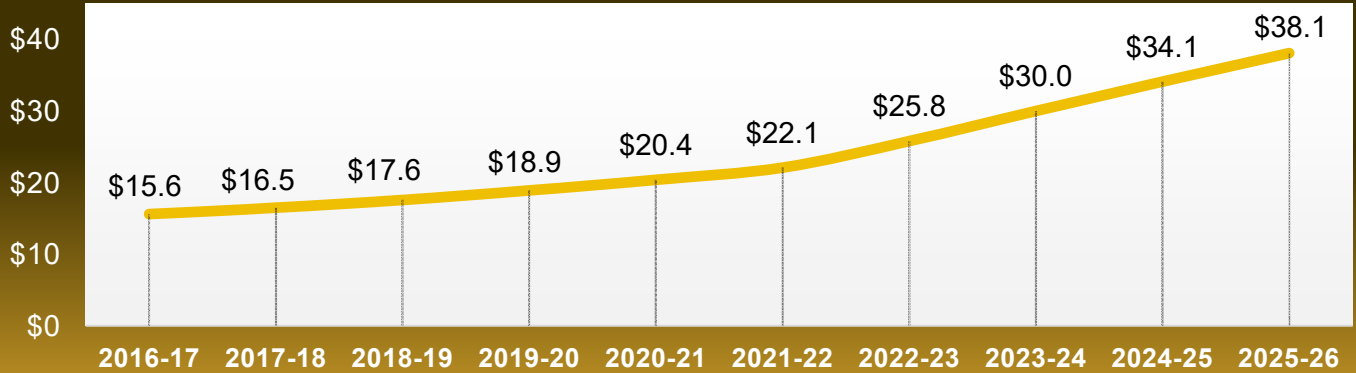
Prepared by: Clerk of Court and Comptroller - Budget Department

	<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	38,129,247,803				
<u>General Fund</u>					
Millage Rate and Levy	4.2538	3.47	\$ 162,194,194	\$ 132,308,490	\$ (29,885,704)
<u>Fine & Forfeiture Fund</u>					
Millage Rate and Levy	0.9600	0.96	\$ 36,604,078	\$ 36,604,078	\$ -
<u>Health Unit Trust Fund</u>					
Millage Rate and Levy	0.1765	0.11	\$ 6,729,812	\$ 4,194,217	\$ (2,535,595)
Total Countywide	5.3903	4.54	\$ 205,528,084	\$ 173,106,785	\$ (32,421,299)
<u>NON-COUNTY-WIDE SPECIAL DISTRICTS</u>					
<u>MSTU for Law Enforcement</u>					
Taxable Property Value	28,793,433,729				
Millage Rate and Levy	4.0700	4.07	\$ 117,189,275	\$ 117,189,275	\$ -
<u>Fire / Rescue MSTU</u>					
Taxable Property Value	29,568,040,734				
Millage Rate and Levy	1.1580	1.11	\$ 34,239,791	\$ 32,820,525	\$ (1,419,266)
<u>Rainbow Lakes Estates - Rec.</u>					
Taxable Property Value	264,689,435				
Millage Rate and Levy	0.8500	0.85	\$ 224,986	\$ 224,986	\$ -
<u>Marion Oaks MSTU - Rec.</u>					
Taxable Property Value	2,092,894,340				
Millage Rate and Levy	2.7786	1.02	\$ 5,815,316	\$ 2,134,752	\$ (3,680,564)
<u>Silver Springs Shores - Rec.</u>					
Taxable Property Value	440,351,368				
Millage Rate and Levy	3.4786	3.00	\$ 1,531,806	\$ 1,321,054	\$ (210,752)
<u>Hills of Ocala MSTU - Rec.</u>					
Taxable Property Value	411,987,565				
Millage Rate and Levy	0.2941	0.18	\$ 121,166	\$ 74,158	\$ (47,008)
Total Non-Countywide Levy			\$ 159,122,340	\$ 153,764,750	\$ (5,357,590)
Total Countywide and Non-Countywide Levy			\$ 364,650,424	\$ 326,871,535	\$ (37,778,889)
<u>Rainbow Lakes Estates MSD</u>					
Taxable Property Value	283,004,079				
Millage Rate and Levy	3.7654	1.25	\$ 1,065,624	\$ 353,755	\$ (711,869)

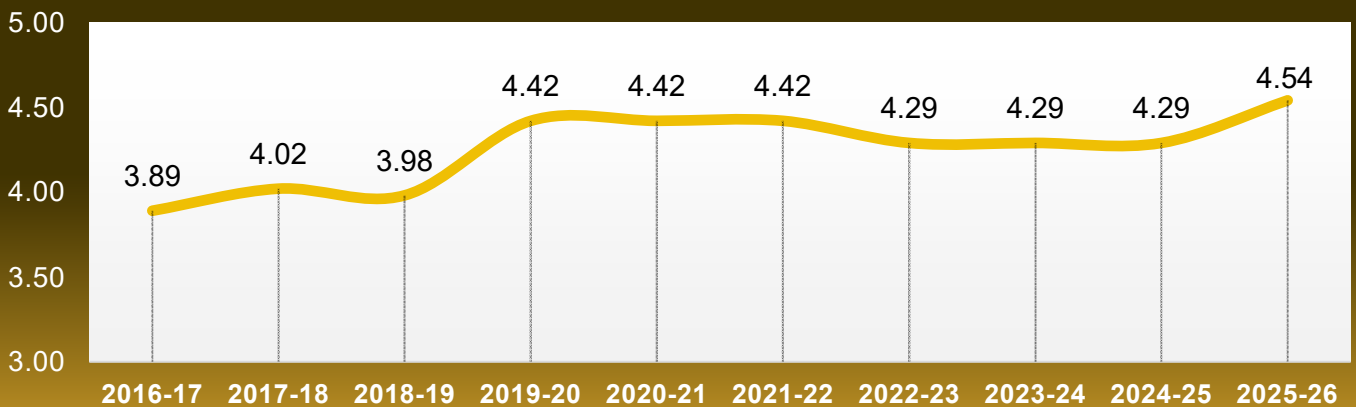
Marion County - Countywide
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2016-17 through 2025-26 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department

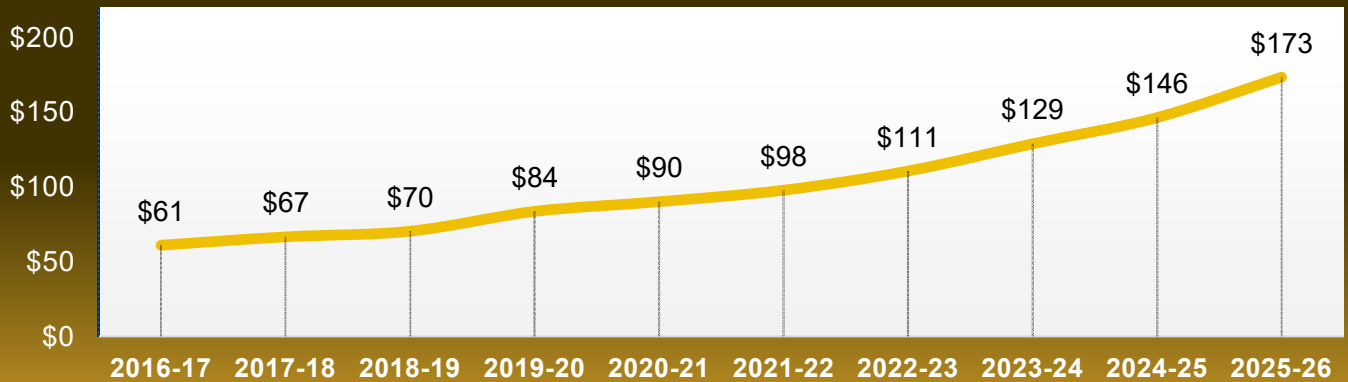
Taxable Property Value: \$Billions



Millage Rate: \$1 per \$1,000 Taxable Property Value



Property Tax Revenue: \$Millions



Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Countywide
Fiscal Years 2021-22 through 2025-26

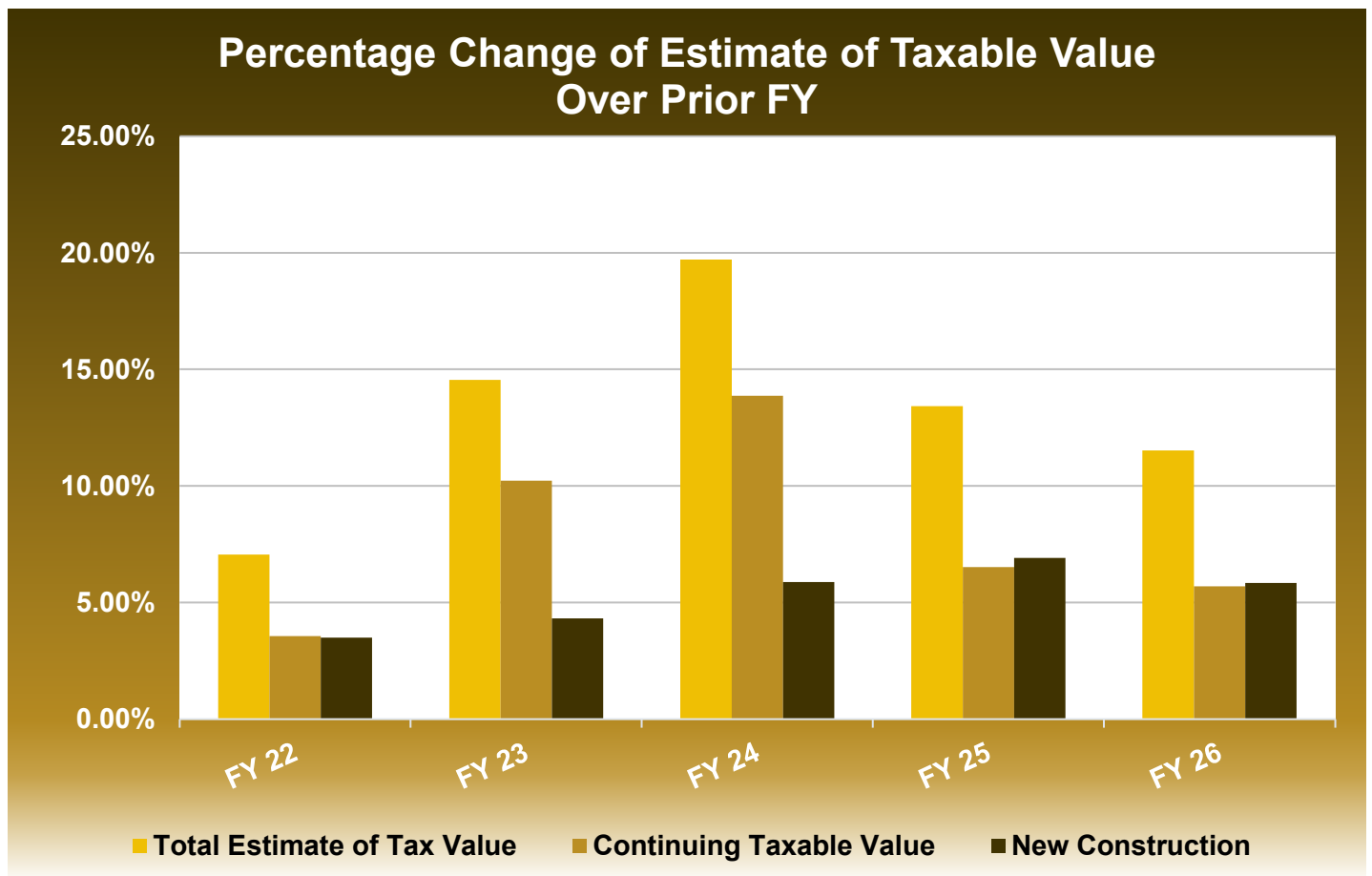
Prepared by: Clerk of Court and Comptroller - Budget Department

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

Millage Rate:	4.42	4.29	4.29	4.29	4.54
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Continuing Taxable Value	21,021,000,000	23,952,000,000	28,340,000,000	31,740,253,179	35,721,060,831
New Construction	710,000,000	938,000,000	1,460,000,000	2,058,550,815	1,971,389,354
Total Estimate	21,731,000,000	24,890,000,000	29,800,000,000	33,798,803,994	37,692,450,185



Marion County Board of County Commissioners
Analysis of Change in Millage Rate - General Fund
Fiscal Years 2024-25 and 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

07/15/2025

	Adopted Budget 2024-25	Difference	Tentative Budget 2025-26
Ad Valorem Millage Rate	3.35	0.12	3.47
Taxable Property Value	34,087,725,071		38,129,247,803
Ad Valorem @ 95%	108,484,185	17,208,880	125,693,065
<u>Revenues by Organizational Unit</u>			
County Commission Departments	56,402,453	1,572,918	57,975,371
County Attorney	704,795	(145,948)	558,847
Recreation Grant Funded Programs	1,442,645		154,086
Clerk of Court and Comptroller	1,708,561	(224,024)	1,484,537
Property Appraiser	9,348	(38)	9,310
Sheriff	3,025,600	1,138,600	4,164,200
Supervisor of Elections	-	-	-
Tax Collector	10,095,316	(287,642)	9,807,674
Courts and Criminal Justice	1,463,216	790,400	2,253,616
Grant Funded Capital Outlay	-	-	-
Agencies	-	-	-
Other General Revenue	53,948,629	(2,961,656)	50,986,973
Total Revenues	237,284,748		253,087,679
Balances Forward	44,129,023	14,534,528	58,663,551
Capital Improvement Carry Forward	54,868,970	(54,868,970)	-
Total Fund Balance Carry Forward	98,997,993		58,663,551
Total Revenues and Carry Forward	336,282,741		311,751,230
<u>Expenditures by Organizational Unit</u>			
County Commission Departments	138,321,708	6,182,631	144,504,339
County Commission Capital Improvements	3,299,565	9,605,385	12,904,950
County Commission Total	141,621,273	15,788,016	157,409,289
County Attorney	1,718,509	28,495	1,747,004
Recreation Grant Funded Programs	1,442,645	(1,288,559)	154,086
Health Services	7,916,766	1,322,676	9,239,442
Clerk of Court and Comptroller	5,397,973	338,051	5,736,024
Property Appraiser	4,950,171	246,165	5,196,336
Sheriff - Jail	71,524,508	4,031,640	75,556,148
Sheriff - Emergency Management	1,112,322	137,070	1,249,392
Supervisor of Elections	3,867,181	1,353,001	5,220,182
Tax Collector	10,997,259	1,089,323	12,086,582
Courts and Criminal Justice	4,553,777	864,446	5,418,223
Agencies	2,473,490	725,441	3,198,931
Transfers and Other	2,508,501	165,864	2,674,365
Grant Funded Capital Outlay	-	-	-
Reappropriated Capital Improvements	54,868,970	(54,868,970)	-
Total Expenditures	314,953,345		284,886,004
Reserves	21,329,396	5,535,830	26,865,226
Total Expenditures and Reserves	336,282,741		311,751,230

Marion County Board of County Commissioners
Analysis of Change in Millage Rate - General Fund
Fiscal Years 2024-25 and 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

07/15/2025

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

Adopted Millage Rate 2024-25		3.35
Millage Change from Increase in Taxable Property Value	(12,862,146)	(0.36)
Adopted Tax Levy @ 95% 2024-25	108,484,185	
<u>Changes in Sources: (Increases)/Decreases</u>		
County Commission Departments	(1,572,918)	(0.04)
County Attorney	145,948	-
Clerk of Court and Comptroller	224,024	0.01
Property Appraiser	38	-
Sheriff	(1,138,600)	(0.03)
Supervisor of Elections	-	-
Tax Collector	287,642	0.01
Courts and Criminal Justice	(790,400)	(0.02)
Agencies	-	-
Other General Revenue	2,961,656	0.08
Fund Balance Carry Forward	(14,534,528)	(0.40)
Capital Improvements Carry Forward	54,868,970	1.51
<u>Changes in Uses: Increases/(Decreases)</u>		
County Commission Departments	6,182,631	0.17
County Commission Capital Improvements	9,605,385	0.27
County Attorney	28,495	-
Health Services	1,322,676	0.04
Clerk of Court and Comptroller	338,051	0.01
Property Appraiser	246,165	0.01
Sheriff - Jail	4,031,640	0.11
Sheriff - Emergency Management	137,070	-
Supervisor of Elections	1,353,001	0.04
Tax Collector	1,089,323	0.03
Courts and Criminal Justice	864,446	0.02
Agencies	725,441	0.02
Transfers and Other	165,864	-
Reappropriated Capital Improvements	(54,868,970)	(1.51)
Reserves	5,535,830	0.15
Increase in Tax Levy @ 95% and Millage Rate	17,208,880	0.12
Proposed Tax Levy & Millage Rate 2025-26	125,693,065	3.47

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(12,862,146)	(0.36)
Millage Change from Net (Increase) in Other Revenues	117,390	0.01
Millage Change from Net (Increase) in Capital Improv Carry Forward	54,868,970	1.51
Millage Change from Net (Increase) in Fund Balance Carry Forward	(14,534,528)	(0.40)
Millage Change from (Increase) in Total Funding Sources	27,589,686	0.76
Millage Change from Net Increase in Expenditures	26,090,188	0.72
Millage Change from Reappropriated Capital Improvements	(54,868,970)	(1.51)
Millage Change from Increase in Reserves	5,535,830	0.15
Millage Change from Increase in Total Funding Uses	(23,242,952)	(0.64)
Net Increase in Proposed Millage Rate	4,346,734	0.12

Marion County Board of County Commissioners
Analysis of Change in Millage Rate - Fine & Forfeiture Fund
Fiscal Years 2024-25 and 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

07/09/2025

	Adopted Budget 2024-25	Difference	Tentative Budget 2025-26
Ad Valorem Millage Rate	0.83	0.13	0.96
Taxable Property Value	34,087,725,071		38,129,247,803
<u>Revenues</u>			
Ad Valorem @ 95%	26,878,171	7,895,703	34,773,874
Other Revenue	1,803,076	(274,361)	1,528,715
Total Revenues	28,681,247		36,302,589
Fund Balance Carry Forward	7,827,112	(619,228)	7,207,884
Total Revenues and Carry Forward	36,508,359		43,510,473
<u>Expenditures</u>			
Sheriff - Bailiff	5,468,408	462,912	5,931,320
Sheriff - Regular	20,248,885	2,147,393	22,396,278
Public Safety Communications	-	-	-
Clerk of Court and Comptroller	8,000	-	8,000
State Attorney Technology	1,350,090	(83,526)	1,266,564
Department of Juvenile Justice	2,700,000	600,000	3,300,000
Total Expenditures	29,775,383		32,902,162
Reserves	6,732,976	3,875,335	10,608,311
Total Expenditures and Reserves	36,508,359		43,510,473

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

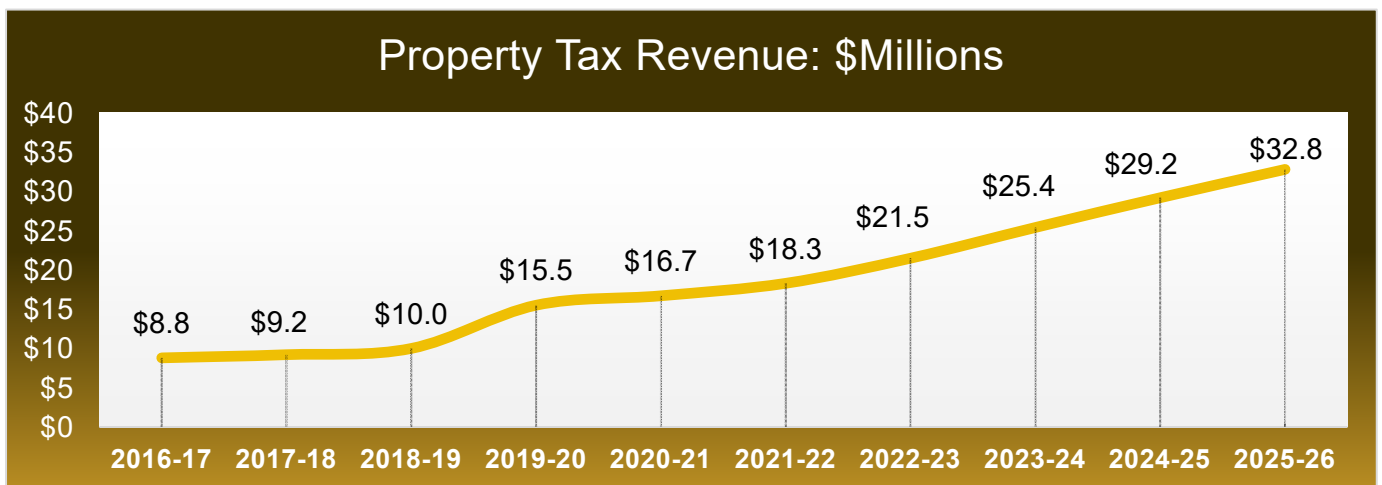
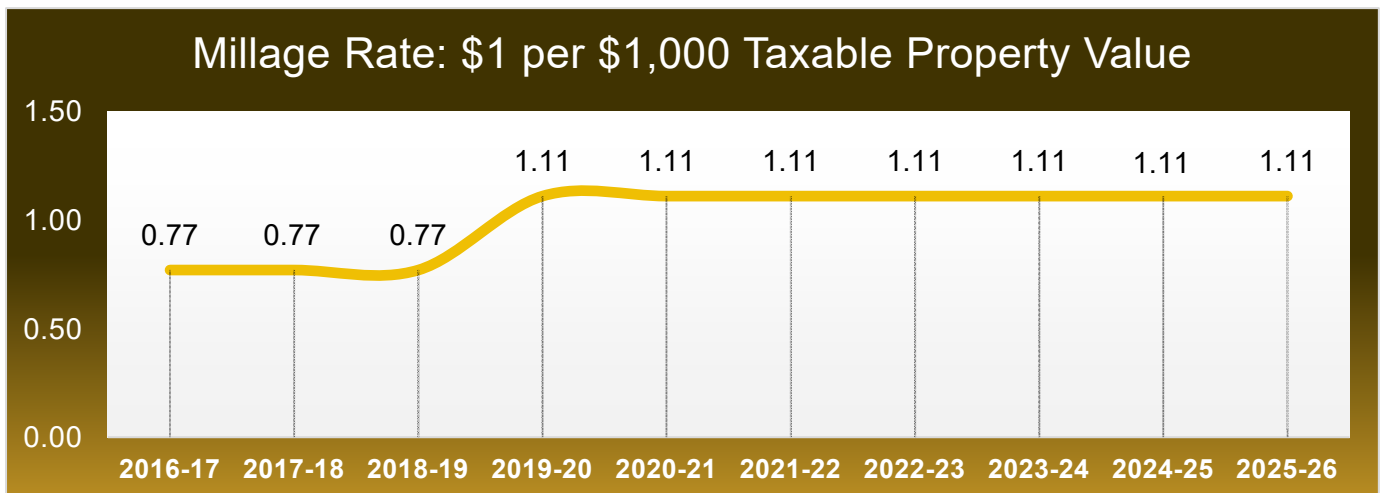
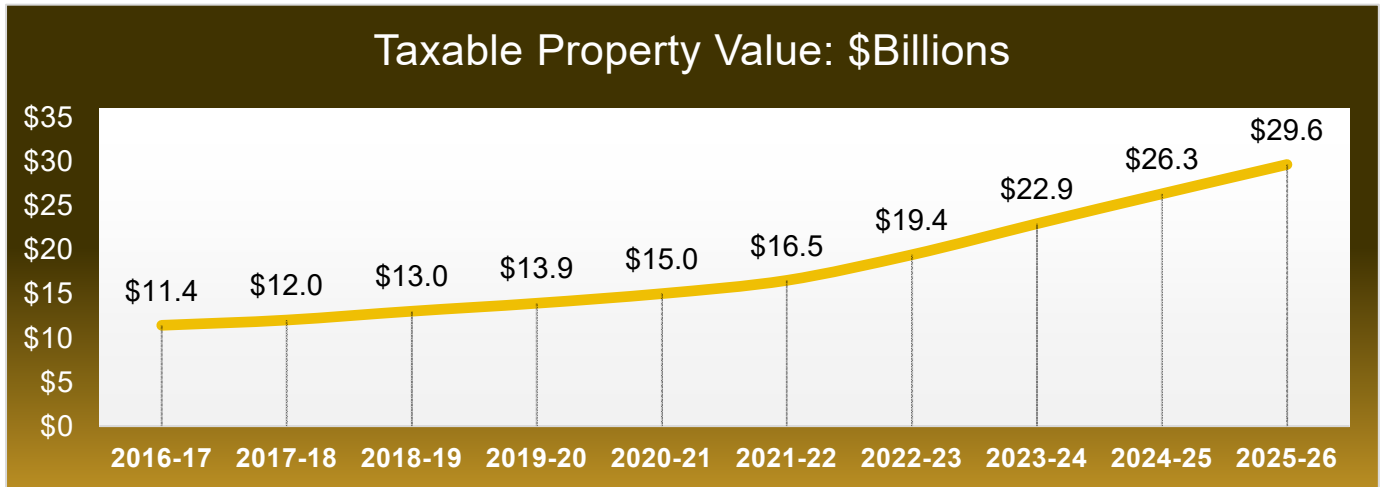
Adopted Millage Rate 2024-25		0.83
Millage Change from Increase in Taxable Property Value	(3,186,741)	(0.09)
Adopted Tax Levy @ 95% 2024-25	26,878,171	
<u>Changes in Sources: (Increases)/Decreases</u>		
Other Revenue	274,361	0.01
Projected Carry Forward	619,228	0.01
<u>Changes in Uses: Increases/(Decreases)</u>		
Sheriff Bailiff	462,912	0.01
Sheriff Regular	2,147,393	0.06
Public Safety Communications Allocation	-	-
State Attorney Technology	(83,526)	-
Department of Juvenile Justice	600,000	0.02
Reserves	3,875,335	0.11
Increase in Tax Levy @ 95% and Millage Rate	7,895,703	0.13
Proposed Tax Levy & Millage Rate 2025-26	34,773,874	0.96

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(3,186,741)	(0.09)
Millage Change from Net Decrease in Other Revenues	274,361	0.01
Millage Change from Net Decrease in Fund Balance Carry Forward	619,228	0.01
Millage Change from (Increase) in Total Funding Sources	(2,293,152)	(0.07)
Millage Change from Net Increase in Expenditures	3,126,779	0.09
Millage Change from Increase in Reserves	3,875,335	0.11
Millage Change from Increase in Total Funding Uses	7,002,114	0.20
Net Increase in Proposed Millage Rate	4,708,962	0.13

Fire Rescue and EMS Fund
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2016-17 through 2025-26 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 2021-22 through 2025-26

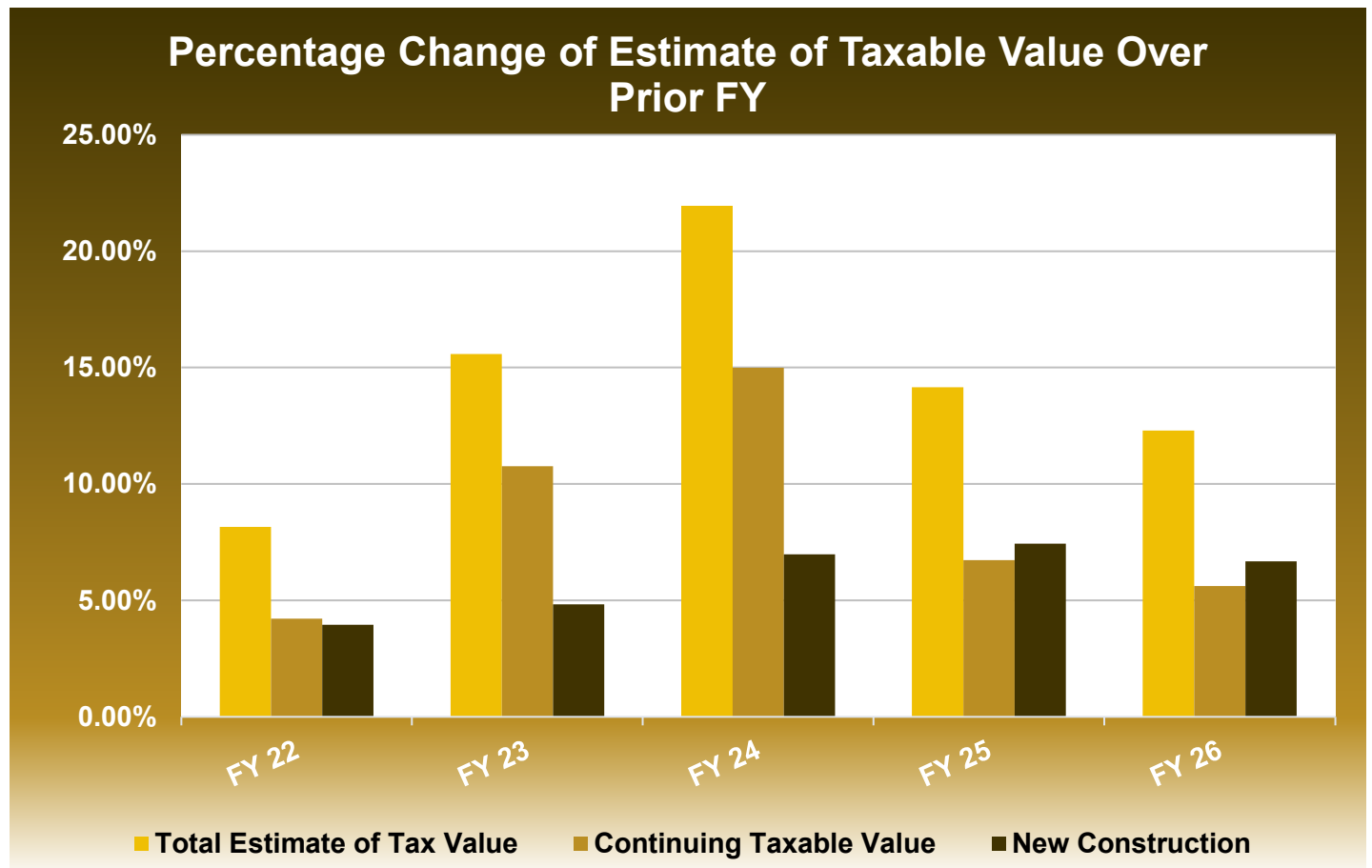
Prepared by: Clerk of Court and Comptroller - Budget Department

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

Millage Rate: 1.11 1.11 1.11 1.11 1.11

Continuing Taxable Value	15,580,000,000	17,910,000,000	21,492,000,000	24,328,193,616	27,483,291,179
New Construction	590,000,000	780,000,000	1,303,000,000	1,693,151,726	1,735,496,260
Total Estimate	16,170,000,000	18,690,000,000	22,795,000,000	26,021,345,342	29,218,787,439



Marion County Board of County Commissioners
Analysis of Change in Millage Rate - Fire Rescue and EMS Fund
Fiscal Years 2024-25 and 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

07/02/2025

	Adopted Budget 2024-25	Difference	Tentative Budget 2025-26
Ad Valorem Millage Rate	1.11	-	1.11
Taxable Property Value	26,267,303,796		29,568,040,734
<u>Revenues</u>			
Ad Valorem @ 95%	27,698,872	3,480,627	31,179,499
Special Assessments - Fire Protection @ 95%	35,125,409	19,672,286	54,797,695
Other Revenue	4,042,944	221,104	4,264,048
Total Revenues	66,867,225		90,241,242
Fund Balance Carry Forward	18,058,212	(5,335,124)	12,723,088
Total Revenues and Carry Forward	84,925,437		102,964,330
<u>Expenditures</u>			
Fire Rescue and EMS	71,817,439	2,210,524	74,027,963
Public Safety Communications	1,056,344	453,333	1,509,677
City of Ocala	300,000	75,000	375,000
Other Charges	250,001	-	250,001
Total Expenditures	73,423,784		76,162,641
Reserve for Cash Carry Forward	11,501,653	15,300,036	26,801,689
Total Expenditures and Reserves	84,925,437		102,964,330

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

Adopted Millage Rate 2024-25		1.11
Millage Change from Increase in Taxable Property Value	(3,480,627)	(0.12)
Adopted Tax Levy @ 95% 2024-25	27,698,872	

Changes in Sources: (Increases)/Decreases

Special Assessments - Fire Protection	(19,672,286)	(0.70)
Other Revenue	(221,104)	(0.01)
Available Carry Forward	5,335,124	0.19

Changes in Uses: Increases/(Decreases)

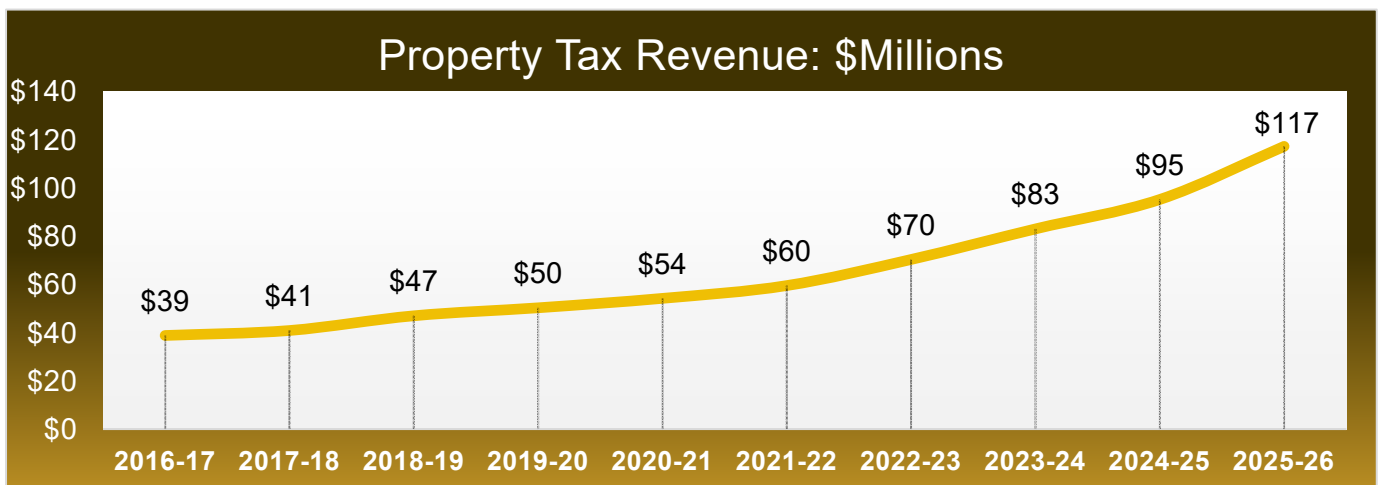
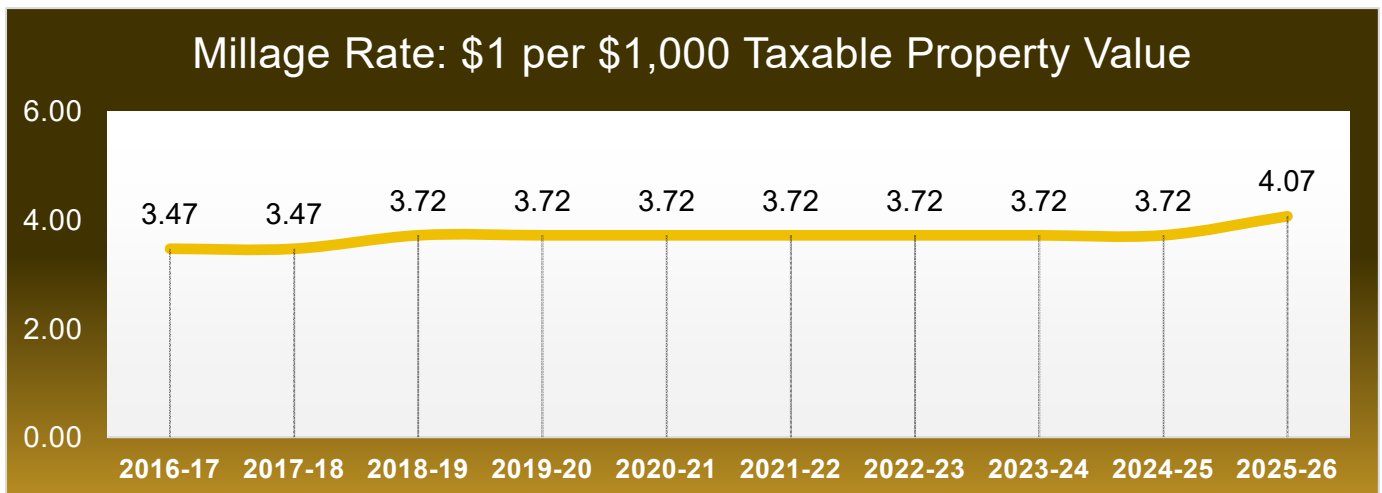
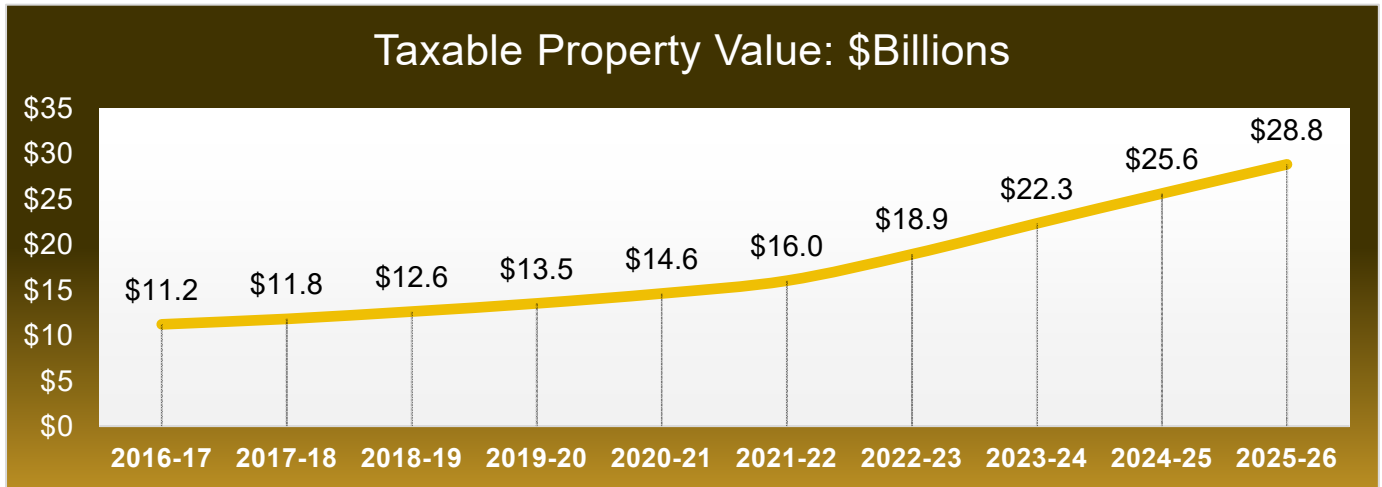
Fire Rescue and EMS	2,210,524	0.08
Public Safety Communications Allocation	453,333	0.02
City of Ocala	75,000	-
Other Charges	-	-
Reserve for Cash Carry Forward	15,300,036	0.54
Increase in Tax Levy @ 95% and Millage Rate	3,480,627	-
Proposed Tax Levy & Millage Rate 2025-26	31,179,499	1.11

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(3,480,627)	(0.12)
Millage Change from Net (Increase) in Other Revenues	(19,893,390)	(0.71)
Millage Change from Net (Increase) in Fund Balance Carry Forward	5,335,124	0.19
Millage Change from (Increase) in Total Funding Sources	(18,038,893)	(0.64)
Millage Change from Net Increase in Expenditures	2,738,857	0.10
Millage Change from Increase in Reserves	15,300,036	0.54
Millage Change from Increase in Total Funding Uses	18,038,893	0.64
Net Increase in Proposed Millage Rate	-	-

MSTU for Law Enforcement
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2016-17 through 2025-26 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 2021-22 through 2025-26

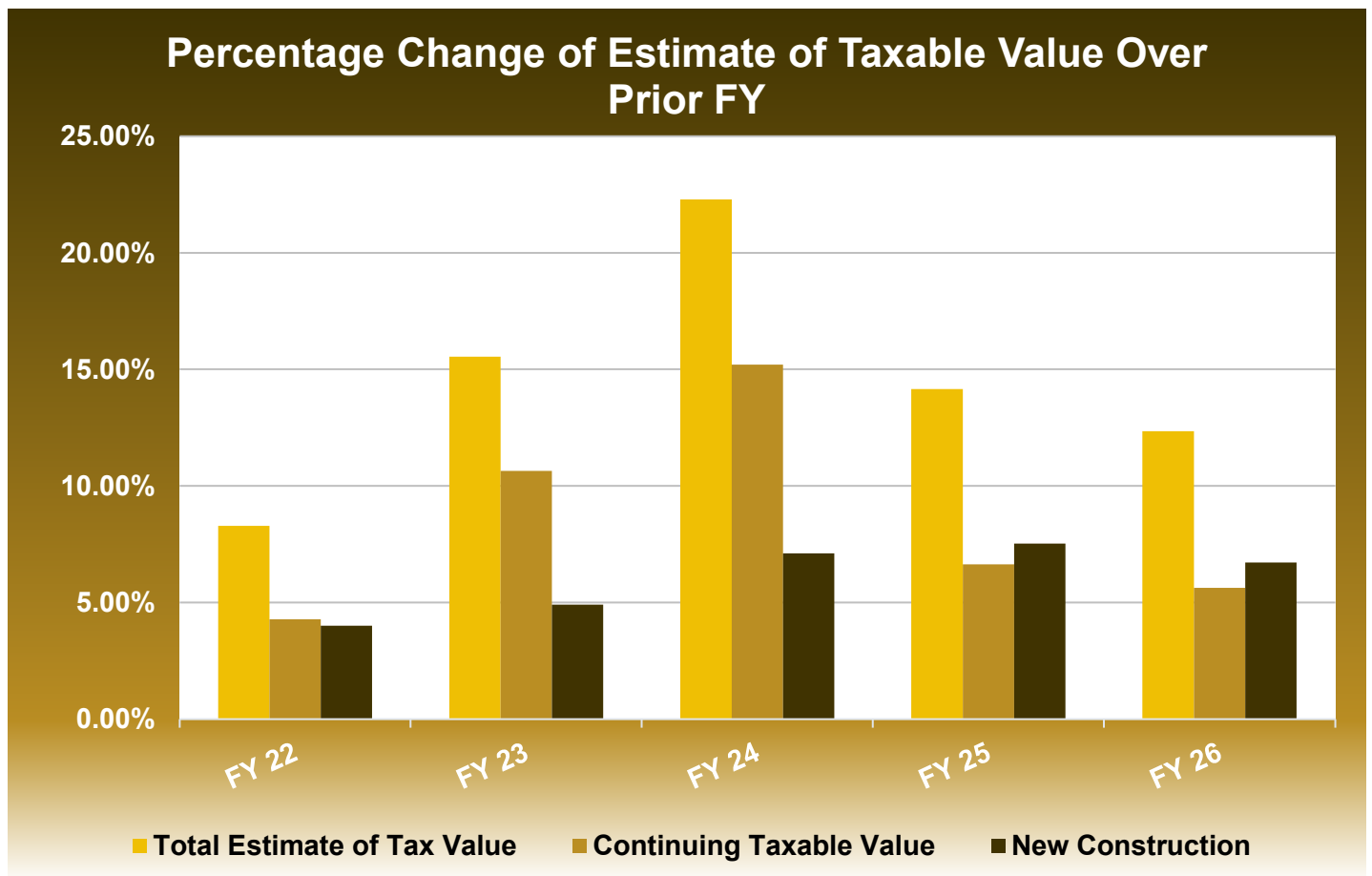
Prepared by: Clerk of Court and Comptroller - Budget Department

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

Millage Rate:	3.72	3.72	3.72	3.72	4.07
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Continuing Taxable Value	15,120,000,000	17,370,000,000	20,897,000,000	23,656,216,050	26,751,452,744
New Construction	580,000,000	770,000,000	1,288,000,000	1,669,138,855	1,700,437,209
Total Estimate	15,700,000,000	18,140,000,000	22,185,000,000	25,325,354,905	28,451,889,953



Marion County Board of County Commissioners
Analysis of Change in Millage Rate - MSTU for Law Enforcement
Fiscal Years 2024-25 and 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

07/09/2025

	Adopted Budget 2024-25	Difference	Tentative Budget 2025-26
Ad Valorem Millage Rate	3.72	0.35	4.07
Taxable Property Value	25,589,887,942		28,793,433,729
<u>Revenues</u>			
Ad Valorem @ 95%	90,434,300	20,895,512	111,329,812
Other Revenue	4,969,000	740,089	5,709,089
Total Revenues	95,403,300		117,038,901
Fund Balance Carry Forward	17,227,681	1,549,257	18,776,938
Total Revenues and Carry Forward	112,630,981		135,815,839
<u>Expenditures</u>			
Sheriff - Patrol & CID	88,387,789	11,809,848	100,197,637
Public Safety Communications	3,226,058	(21,811)	3,204,247
Other Charges	3,784,453	480,302	4,264,755
Total Expenditures	95,398,300		107,666,639
Reserve for Cash Carry Forward	17,232,681	10,916,519	28,149,200
Total Expenditures and Reserves	112,630,981		135,815,839

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

Adopted Millage Rate 2024-25		3.72
Millage Change from Increase in Taxable Property Value	(11,321,331)	(0.41)
Adopted Tax Levy @ 95% 2024-25	90,434,300	

Changes in Sources: (Increases)/Decreases

Other Revenue	(740,089)	(0.03)
Available Carry Forward	(1,549,257)	(0.06)

Changes in Uses: Increases/(Decreases)

Sheriff Patrol & CID	11,809,848	0.43
Public Safety Communications Allocation	(21,811)	-
Other Charges	480,302	0.02
Reserve for Cash Carry Forward	10,916,519	0.40
Increase in Tax Levy @ 95% and Millage Rate	20,895,512	0.35
Proposed Tax Levy & Millage Rate 2025-26	111,329,812	4.07

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(11,321,331)	(0.41)
Millage Change from Net (Increase) in Other Revenues	(740,089)	(0.03)
Millage Change from Net (Increase) in Fund Balance Carry Forward	(1,549,257)	(0.06)
Millage Change from (Increase) in Total Funding Sources	(13,610,677)	(0.50)
Millage Change from Net Increase in Expenditures	12,268,339	0.45
Millage Change from Increase in Reserves	10,916,519	0.40
Millage Change from Increase in Total Funding Uses	23,184,858	0.85
Net Increase in Proposed Millage Rate	9,574,181	0.35

Marion County Board of County Commissioners
Average Tax Levies - Single Family Properties
Countywide & Major MSTUs
Adopted 2024-25 and Proposed 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Adopted</u> <u>2024-25</u>	<u>Proposed</u> <u>2025-26</u>	<u>Change</u>
<u>Millage Rate</u>			
Countywide	4.29	4.54	0.25
MSTU for Law Enforcement	3.72	4.07	0.35
Fire Rescue MSTU	1.11	1.11	-

All Single Family Properties

Countywide Average Taxable Value	\$ 144,430	\$ 155,944	\$ 11,514
<u>Property Tax Levy</u>			
Countywide	\$ 620	\$ 708	\$ 88
MSTU for Law Enforcement	537	635	98
Fire Rescue MSTU	160	173	13
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,317</u>	<u>\$ 1,516</u>	<u>\$ 199</u>

Homestead Single Family Properties

Countywide Average Taxable Value	\$ 122,945	\$ 131,339	\$ 8,394
<u>Property Tax Levy</u>			
Countywide	\$ 527	\$ 596	\$ 69
MSTU for Law Enforcement	457	535	78
Fire Rescue MSTU	136	146	10
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,120</u>	<u>\$ 1,277</u>	<u>\$ 157</u>

Example: Homestead Single Family Property with 2.9% Increase

	<u>2024-25</u>	<u>2025-26</u>	<u>Change</u>
Market Value	\$ 250,000	\$ 275,000	\$ 25,000
Assessed Value	\$ 200,000	\$ 205,800	\$ 5,800
Exemptions	\$ 50,000	\$ 50,725	\$ 725
Taxable Value	\$ 150,000	\$ 155,075	\$ 5,075
<u>Property Tax Levy</u>			
Countywide	\$ 644	\$ 704	\$ 60
MSTU for Law Enforcement	558	631	73
Fire Rescue MSTU	167	172	5
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,369</u>	<u>\$ 1,507</u>	<u>\$ 138</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 2024-25 and Proposed 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

<u>Millage Rates</u>	<u>Adopted 2024-25</u>	<u>Proposed 2025-26</u>	<u>Millage Increase</u>
Countywide	4.29	4.54	0.25
MSTU for Law Enforcement	3.72	4.07	0.35
Fire Rescue MSTU	1.11	1.11	-
Typical - Unincorporated Area Total	9.12	9.72	0.60

<u>Property Category</u>	<u>Average Taxable Value 2024-25</u>	<u>Average Taxable Value 2025-26</u>	<u>Total Tax Levy 2024-25</u>	<u>Total Tax Levy 2025-26</u>	<u>Tax Levy Increase</u>
All Single Family Home	\$ 144,430	\$ 155,944	\$ 1,317	\$ 1,516	\$ 199
Homestead Single Family Home	\$ 122,945	\$ 131,339	\$ 1,120	\$ 1,277	\$ 157
One Story Store	\$ 592,419	\$ 637,468	\$ 5,403	\$ 6,196	\$ 793
Warehouse / Distribution / Storage	\$ 1,374,586	\$ 1,608,495	\$ 12,536	\$ 15,635	\$ 3,099
Restaurant / Cafeteria	\$ 753,143	\$ 821,133	\$ 6,869	\$ 7,981	\$ 1,112
Financial Institution	\$ 1,108,034	\$ 1,166,488	\$ 10,105	\$ 11,339	\$ 1,234
Manufacturing	\$ 1,395,907	\$ 1,515,688	\$ 12,730	\$ 14,732	\$ 2,002
Hotel / Motel	\$ 3,039,875	\$ 3,964,241	\$ 27,723	\$ 38,532	\$ 10,809
Department Store	\$ 7,968,549	\$ 8,353,525	\$ 72,673	\$ 81,196	\$ 8,523

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
FY 2025-26 at FY 2024-25 Adopted Millage Rates

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Adopted</u> <u>2024-25</u>	<u>Estimate</u> <u>2025-26</u>	<u>Change</u>
<u>Millage Rate</u>			
Countywide	4.29	4.29	-
MSTU for Law Enforcement	3.72	3.72	-
Fire Rescue MSTU	1.11	1.11	-

All Single Family Properties

Countywide Average Taxable Value	\$ 144,430	\$ 155,944	\$ 11,514
<u>Property Tax Levy</u>			
Countywide	\$ 620	\$ 669	\$ 49
MSTU for Law Enforcement	537	580	43
Fire Rescue MSTU	160	173	13
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,317</u>	<u>\$ 1,422</u>	<u>\$ 105</u>

Homestead Single Family Properties

Countywide Average Taxable Value	\$ 122,945	\$ 131,339	\$ 8,394
<u>Property Tax Levy</u>			
Countywide	\$ 527	\$ 563	\$ 36
MSTU for Law Enforcement	457	489	32
Fire Rescue MSTU	136	146	10
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,120</u>	<u>\$ 1,198</u>	<u>\$ 78</u>

Example: Homestead Single Family Property with 2.9% Increase

	<u>2024-25</u>	<u>2025-26</u>	<u>Change</u>
Market Value	\$ 250,000	\$ 275,000	\$ 25,000
Assessed Value	\$ 200,000	\$ 205,800	\$ 5,800
Exemptions	\$ 50,000	\$ 50,725	\$ 725
Taxable Value	\$ 150,000	\$ 155,075	\$ 5,075
<u>Property Tax Levy</u>			
Countywide	\$ 644	\$ 665	\$ 21
MSTU for Law Enforcement	558	577	19
Fire Rescue MSTU	167	172	5
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 1,369</u>	<u>\$ 1,414</u>	<u>\$ 45</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
FY 2025-26 at FY 2024-25 Adopted Millage Rates

Prepared by: Clerk of Court and Comptroller - Budget Department

<u>Millage Rates</u>	<u>Adopted 2024-25</u>	<u>Estimate 2025-26</u>	<u>Millage Increase</u>
Countywide	4.29	4.29	-
MSTU for Law Enforcement	3.72	3.72	-
Fire Rescue MSTU	1.11	1.11	-
Typical - Unincorporated Area Total	9.12	9.12	-

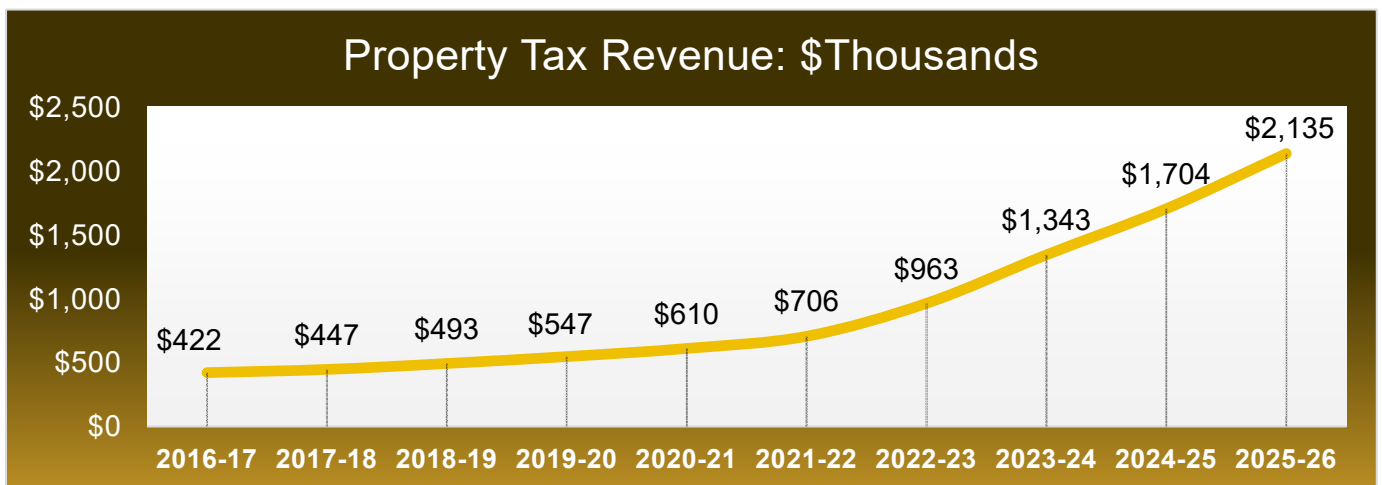
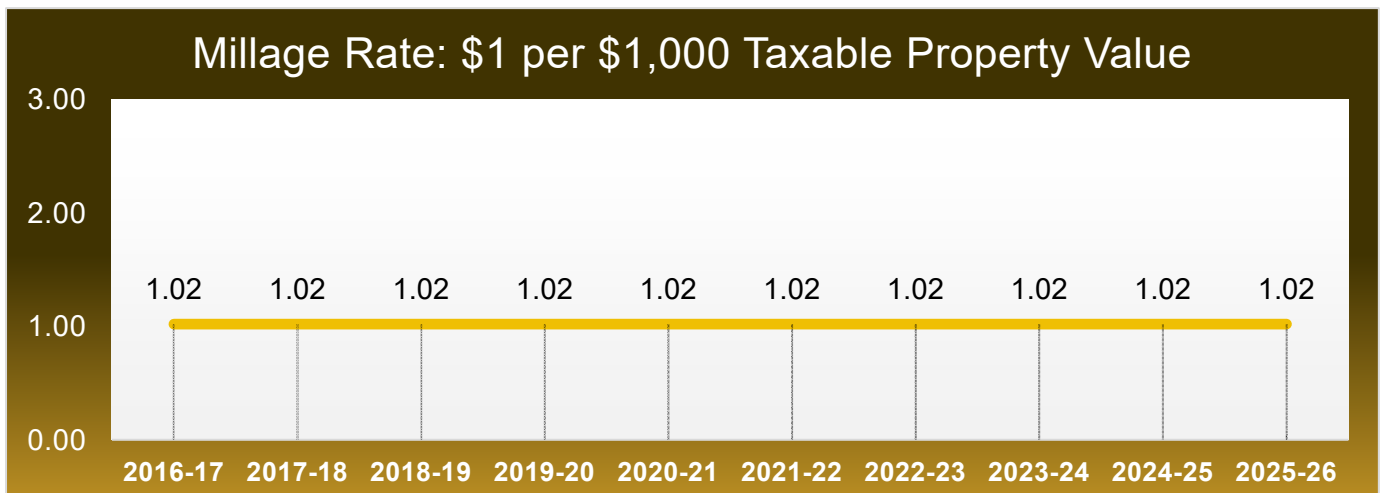
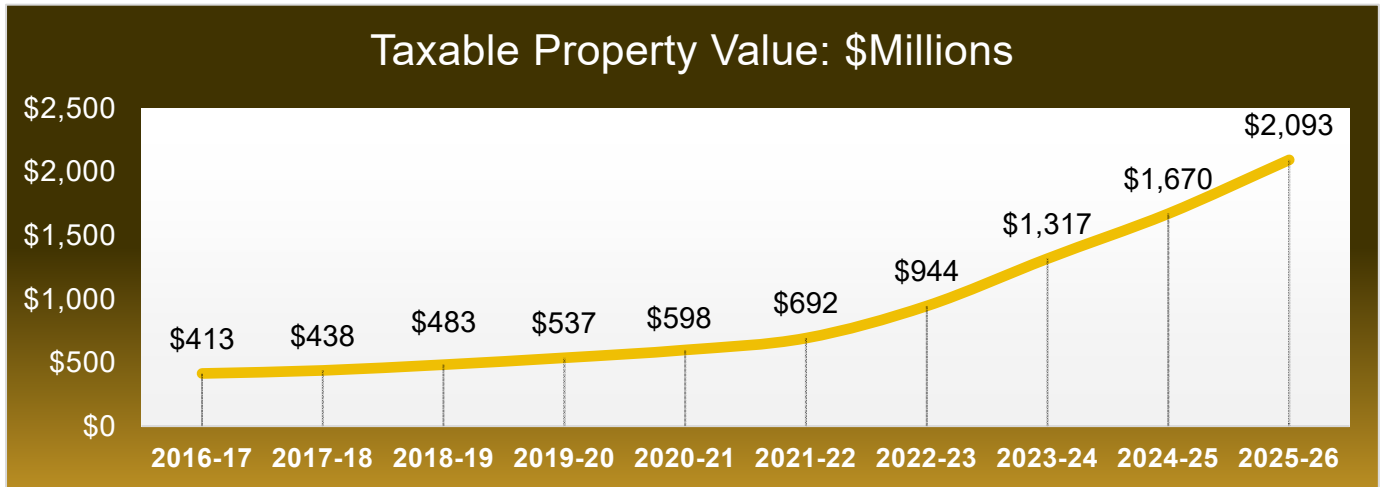
<u>Property Category</u>	<u>Average Taxable Value 2024-25</u>	<u>Average Taxable Value 2025-26</u>	<u>Total Tax Levy 2024-25</u>	<u>Total Tax Levy 2025-26</u>	<u>Tax Levy Increase</u>
All Single Family Home	\$ 144,430	\$ 155,944	\$ 1,317	\$ 1,422	\$ 105
Homestead Single Family Home	\$ 122,945	\$ 131,339	\$ 1,120	\$ 1,198	\$ 78
One Story Store	\$ 592,419	\$ 637,468	\$ 5,403	\$ 5,814	\$ 411
Warehouse / Distribution / Storage	\$ 1,374,586	\$ 1,608,495	\$ 12,536	\$ 14,669	\$ 2,133
Restaurant / Cafeteria	\$ 753,143	\$ 821,133	\$ 6,869	\$ 7,489	\$ 620
Financial Institution	\$ 1,108,034	\$ 1,166,488	\$ 10,105	\$ 10,638	\$ 533
Manufacturing	\$ 1,395,907	\$ 1,515,688	\$ 12,730	\$ 13,822	\$ 1,092
Hotel / Motel	\$ 3,039,875	\$ 3,964,241	\$ 27,723	\$ 36,154	\$ 8,431
Department Store	\$ 7,968,549	\$ 8,353,525	\$ 72,673	\$ 76,184	\$ 3,511

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 2016-17 through 2025-26 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 2021-22 through 2025-26

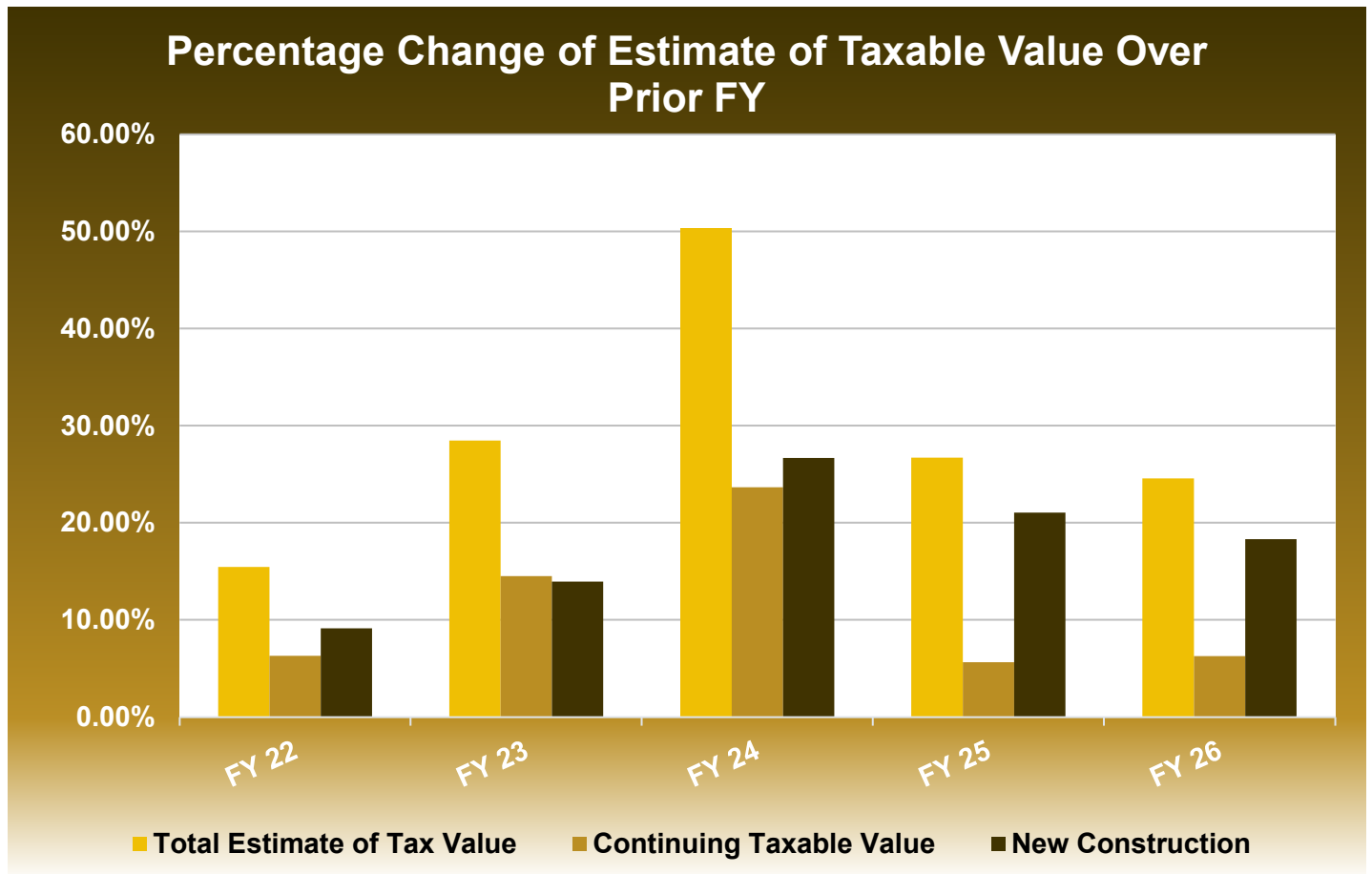
Prepared by: Clerk of Court and Comptroller - Budget Department

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

Millage Rate:	1.02	1.02	1.02	1.02	1.02
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Continuing Taxable Value	627,200,000	780,000,000	1,081,950,000	1,389,509,968	1,770,826,811
New Construction	54,000,000	95,000,000	233,300,000	277,010,179	305,362,642
Total Estimate	681,200,000	875,000,000	1,315,250,000	1,666,520,147	2,076,189,453

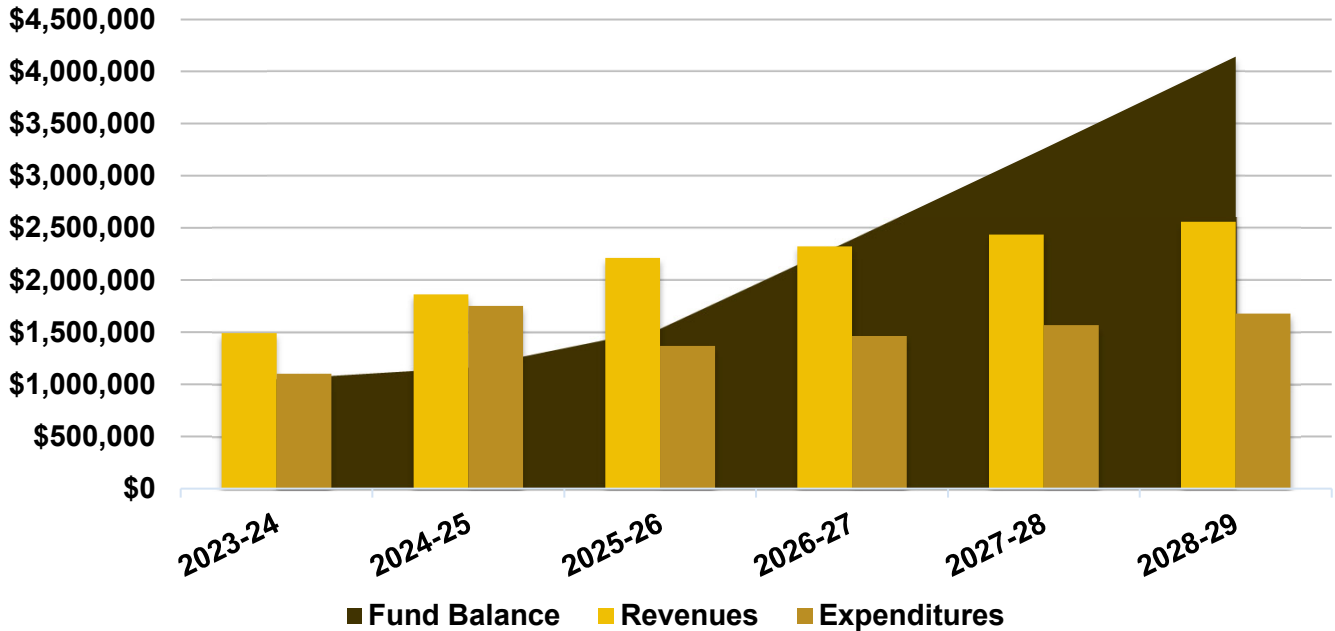


Marion Oaks MSTU for Recreation Financial Forecast Fiscal Years 2023-24 through 2028-29

Prepared by: Clerk of Court and Comptroller - Budget Department

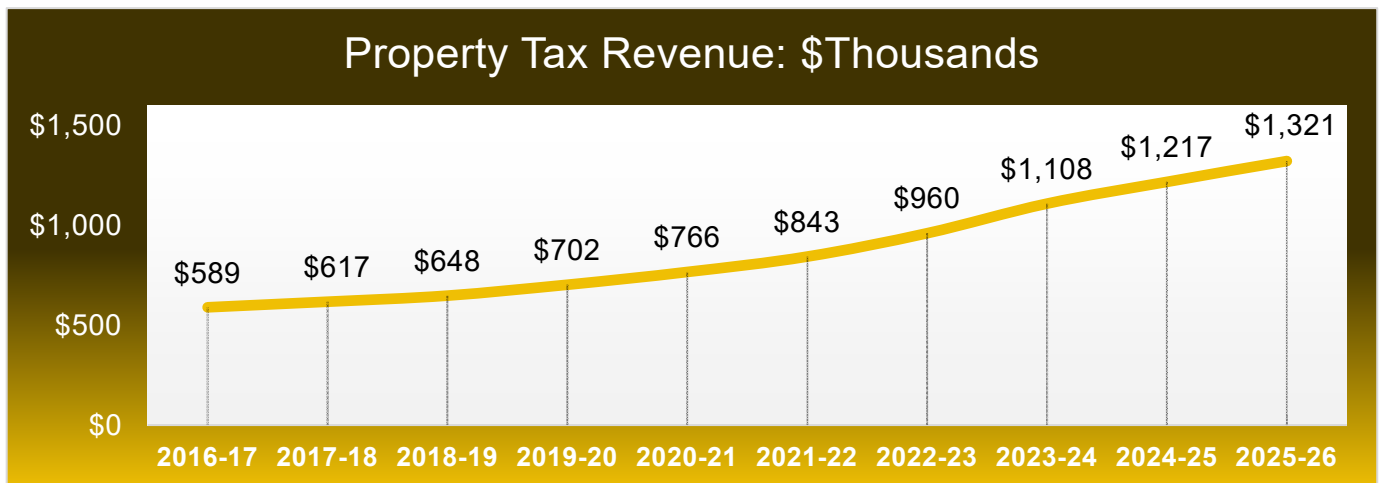
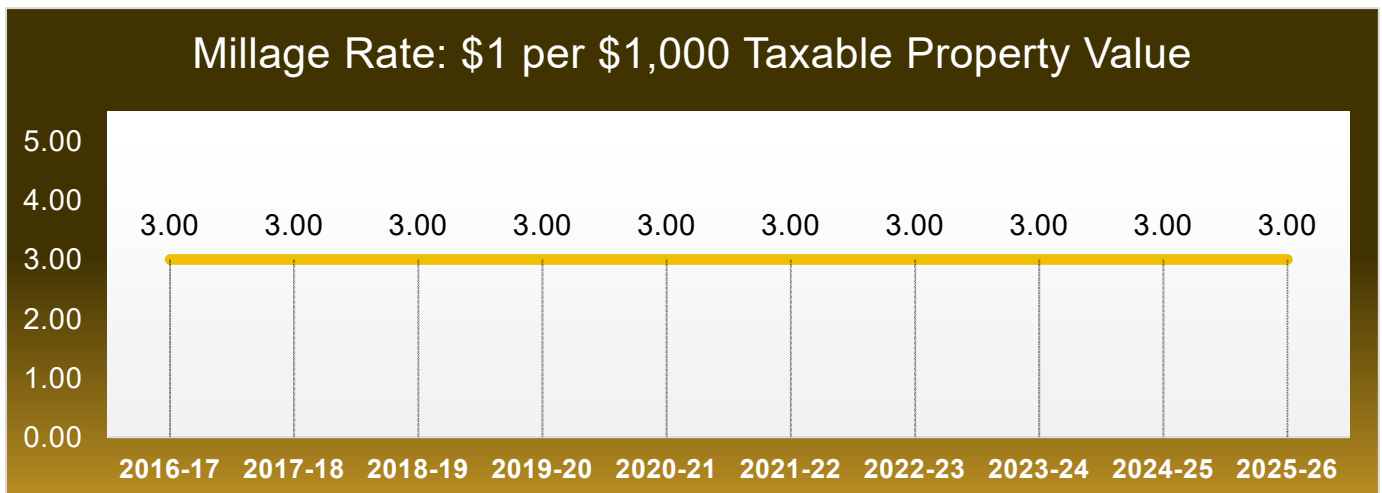
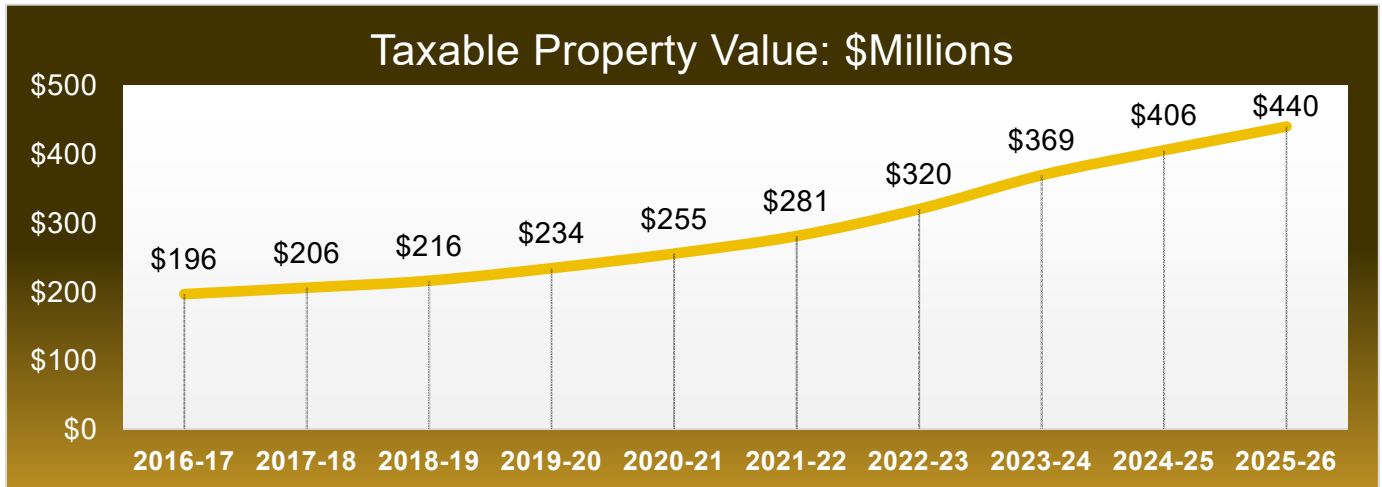
	Actual 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Millage Rate:	1.02	1.02	1.02	1.02	1.02	1.02
Revenues	1,491,320	1,860,393	2,210,424	2,320,946	2,436,994	2,558,844
Balances Forward - Cash Regular	661,679	1,051,235	689,864	1,532,070	2,389,022	3,259,542
TOTAL REVENUES & OTHER	2,152,999	2,911,628	2,900,288	3,853,016	4,826,016	5,818,386
TOTAL EXPENDITURE SUMMARY	1,101,763	1,750,497	1,368,218	1,463,994	1,566,474	1,676,128
ENDING FUND BALANCE	1,051,235	1,161,131	1,532,070	2,389,022	3,259,542	4,142,258
Increase / (Decrease) in Fund Balance		109,896	370,939	856,952	870,520	882,716

Financial Forecast



Silver Springs Shores - Special Tax District
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2016-17 through 2025-26 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 2021-22 through 2025-26

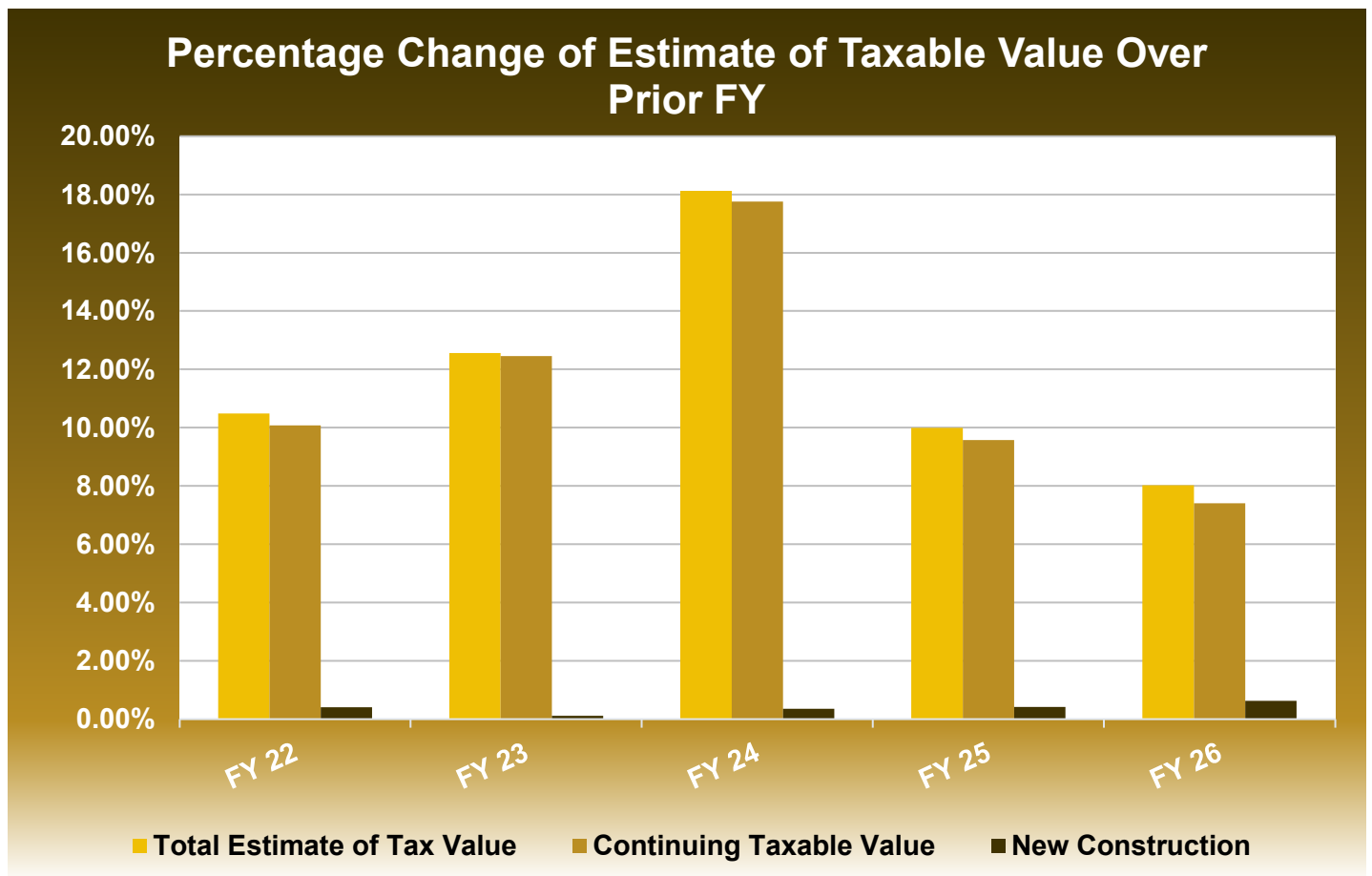
Prepared by: Clerk of Court and Comptroller - Budget Department

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

Millage Rate: 3.00 3.00 3.00 3.00 3.00

Continuing Taxable Value	275,200,000	310,595,000	366,110,000	402,367,556	433,811,270
New Construction	1,000,000	295,000	1,100,000	1,540,342	2,505,025
Total Estimate	276,200,000	310,890,000	367,210,000	403,907,898	436,316,295

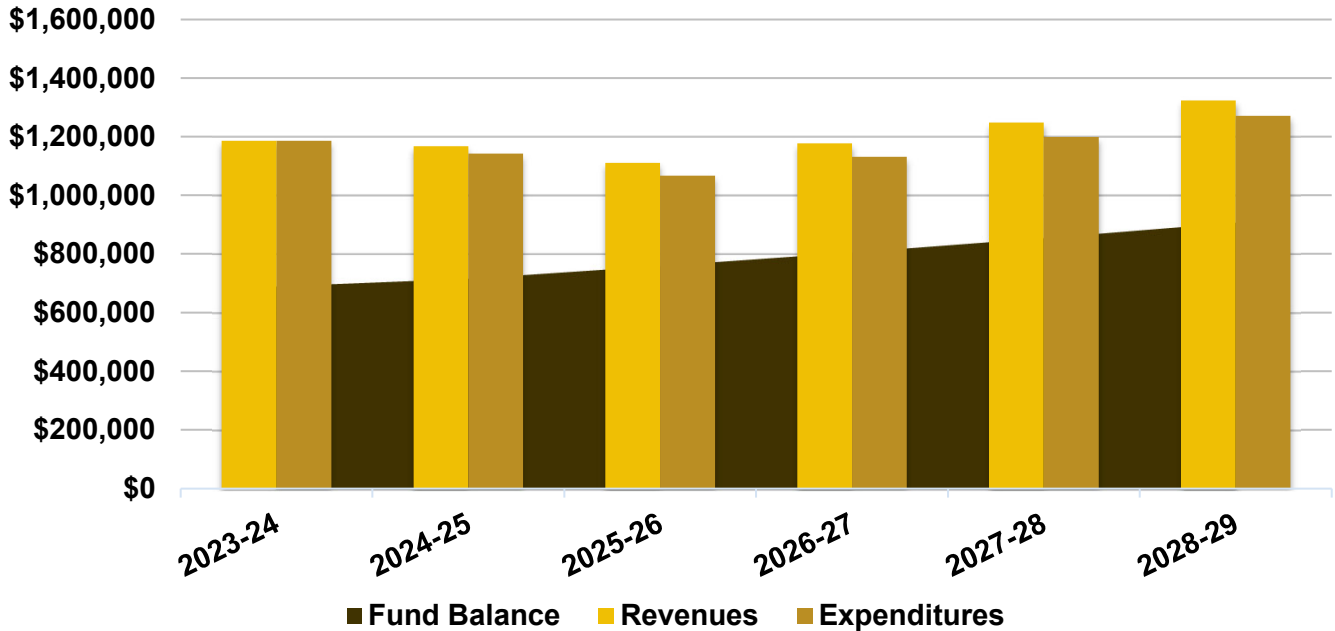


Silver Springs Shores Special Tax District Financial Forecast Fiscal Years 2023-24 through 2028-29

Prepared by: Clerk of Court and Comptroller - Budget Department

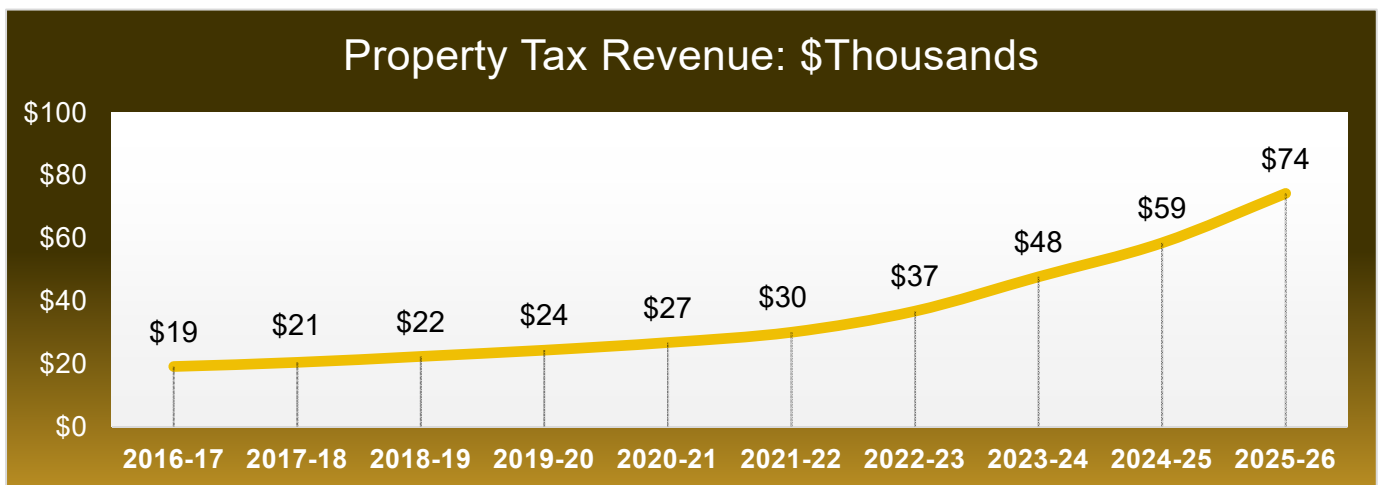
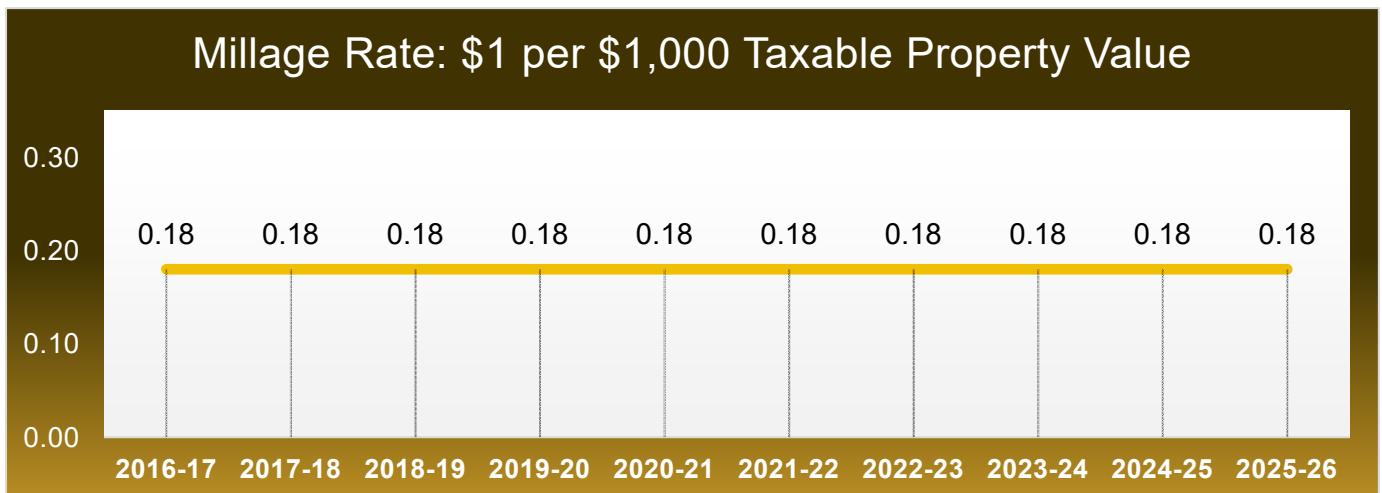
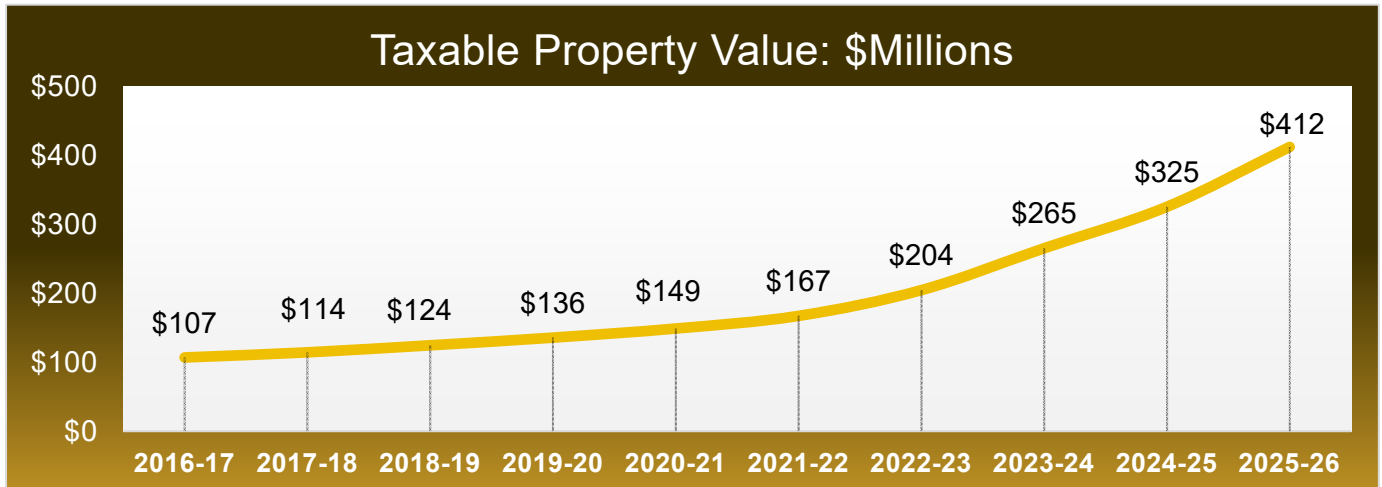
	Actual 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Millage Rate:	3.00	3.00	3.00	3.00	3.00	3.00
Revenues	1,186,209	1,167,711	1,110,743	1,177,388	1,248,032	1,322,914
Balances Forward - Cash Regular	689,865	690,761	716,407	760,091	806,396	855,480
TOTAL REVENUES & OTHER	1,876,074	1,858,472	1,827,150	1,937,479	2,054,428	2,178,394
TOTAL EXPENDITURE SUMMARY	1,185,312	1,142,065	1,067,059	1,131,083	1,198,948	1,270,885
ENDING FUND BALANCE	690,761	716,407	760,091	806,396	855,480	907,509
Increase / (Decrease) in Fund Balance		25,646	43,684	46,305	49,084	52,029

Financial Forecast



Hills of Ocala MSTU for Recreation
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2016-17 through 2025-26 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 2021-22 through 2025-26

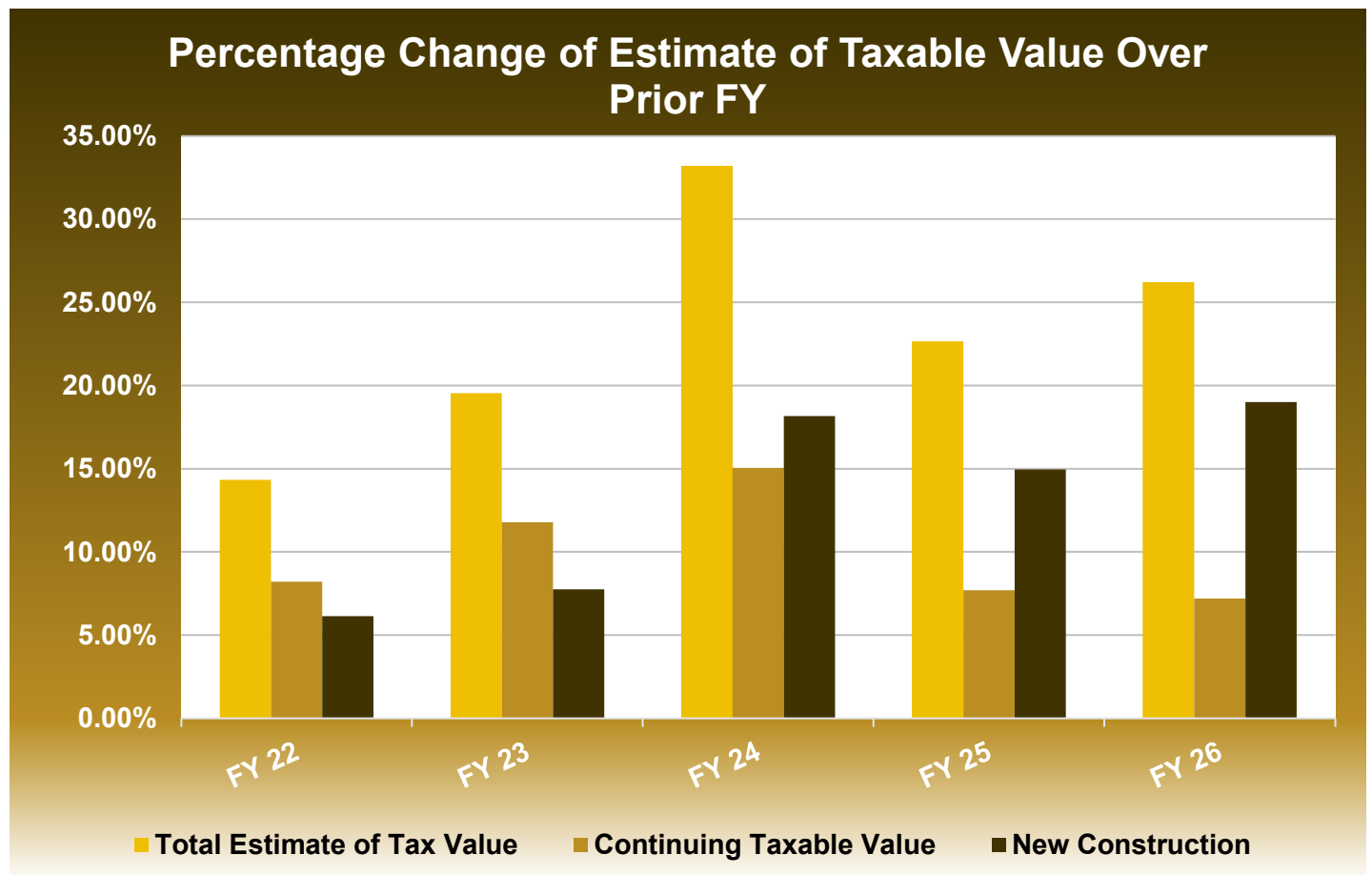
Prepared by: Clerk of Court and Comptroller - Budget Department

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

Millage Rate: 0.18 0.18 0.18 0.18 0.18

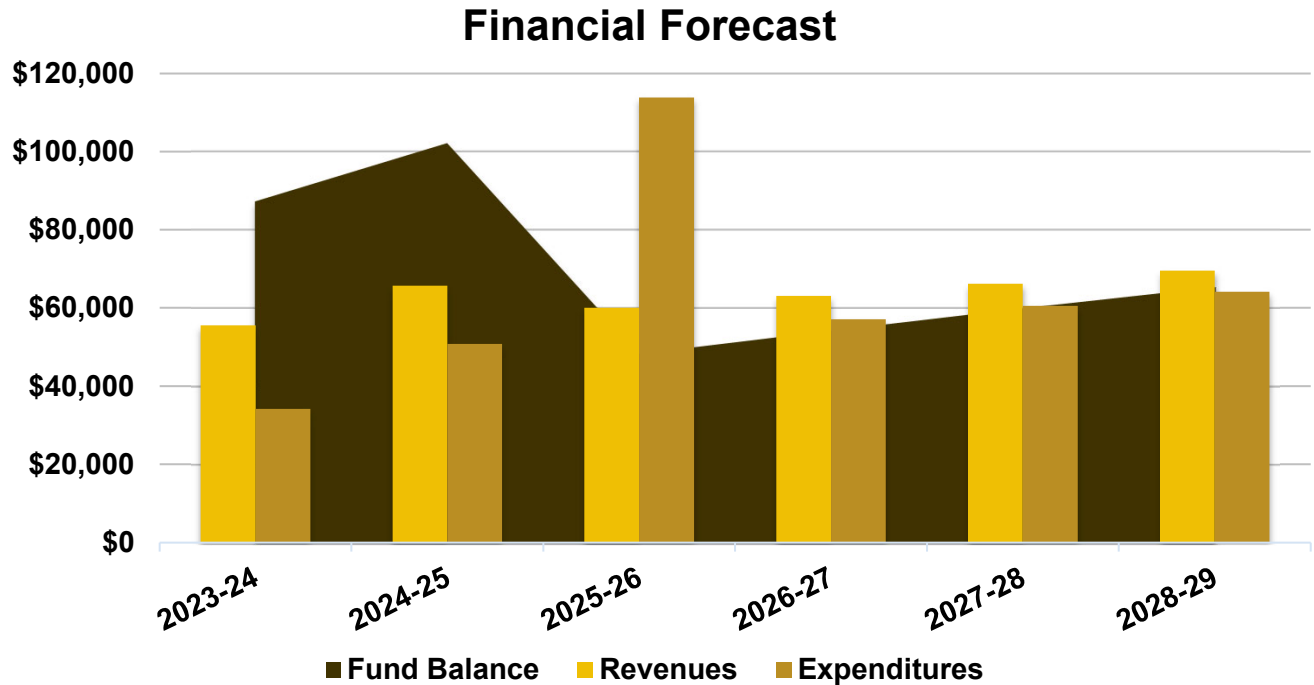
Continuing Taxable Value	156,900,000	185,340,000	228,000,000	284,326,558	347,134,649
New Construction	8,900,000	12,850,000	36,000,000	39,470,461	61,537,051
Total Estimate	165,800,000	198,190,000	264,000,000	323,797,019	408,671,700



Hills of Ocala MSTU for Recreation Financial Forecast Fiscal Years 2023-24 through 2028-29

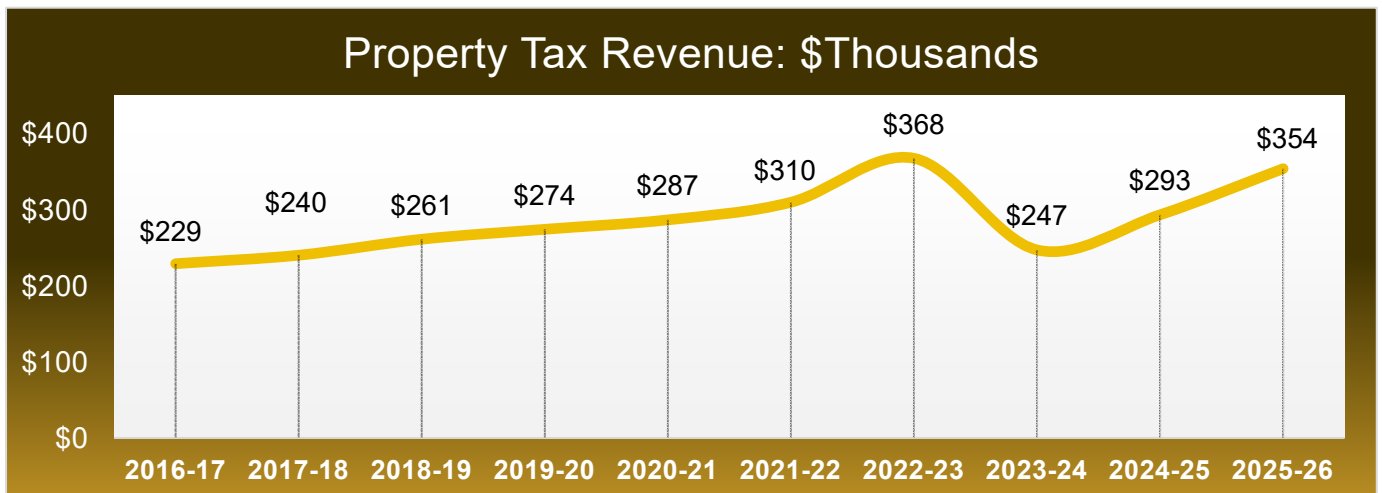
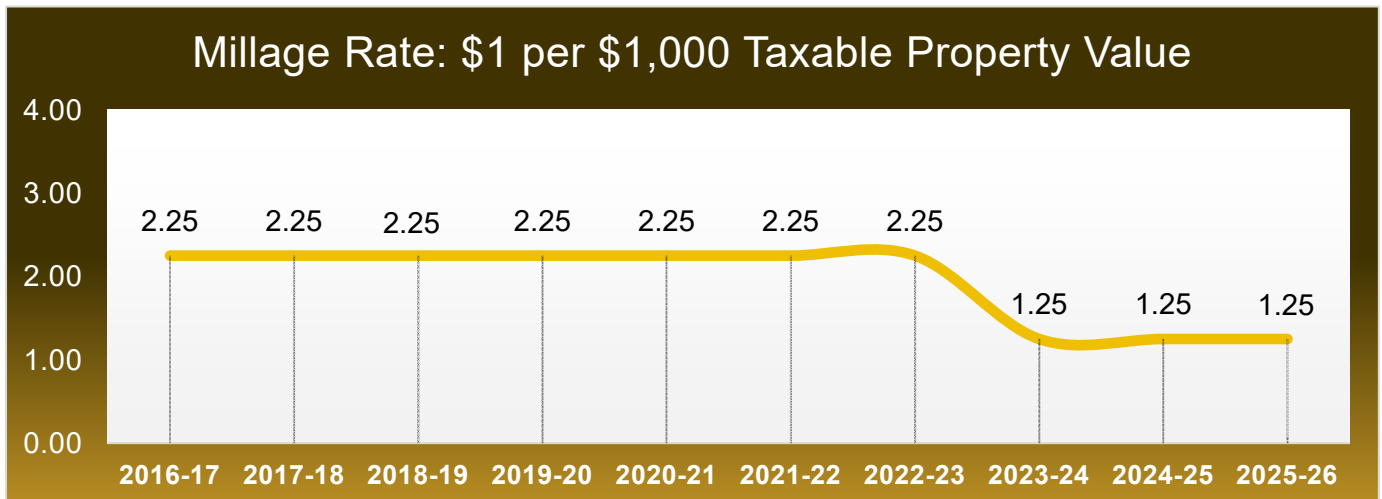
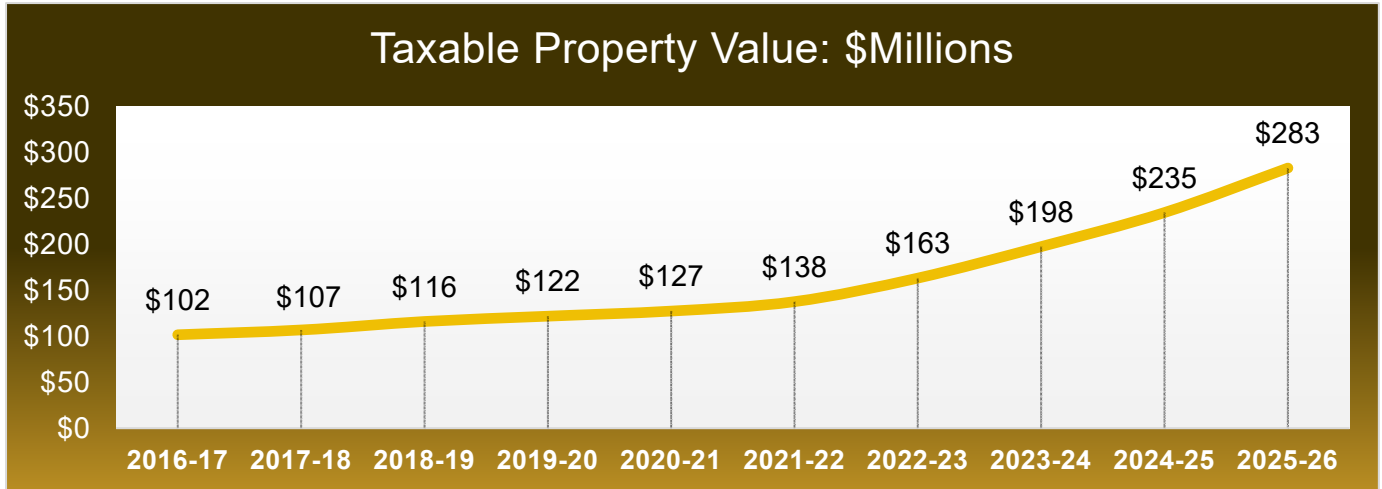
Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Millage Rate:	0.18	0.18	0.18	0.18	0.18	0.18
Revenues	55,521	65,687	60,032	63,034	66,186	69,496
Balances Forward - Cash Regular	65,873	87,213	102,108	48,300	54,263	59,953
TOTAL REVENUES & OTHER	121,394	152,900	162,140	111,334	120,449	129,449
TOTAL EXPENDITURE SUMMARY	34,181	50,792	113,840	57,071	60,496	64,126
ENDING FUND BALANCE	87,213	102,108	48,300	54,263	59,953	65,323
Increase / (Decrease) in Fund Balance		14,895	(53,808)	5,963	5,690	5,370



Rainbow Lakes Estates - Municipal Service District
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2016-17 through 2025-26 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



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

Prepared by: Clerk of Court and Comptroller - Budget Department

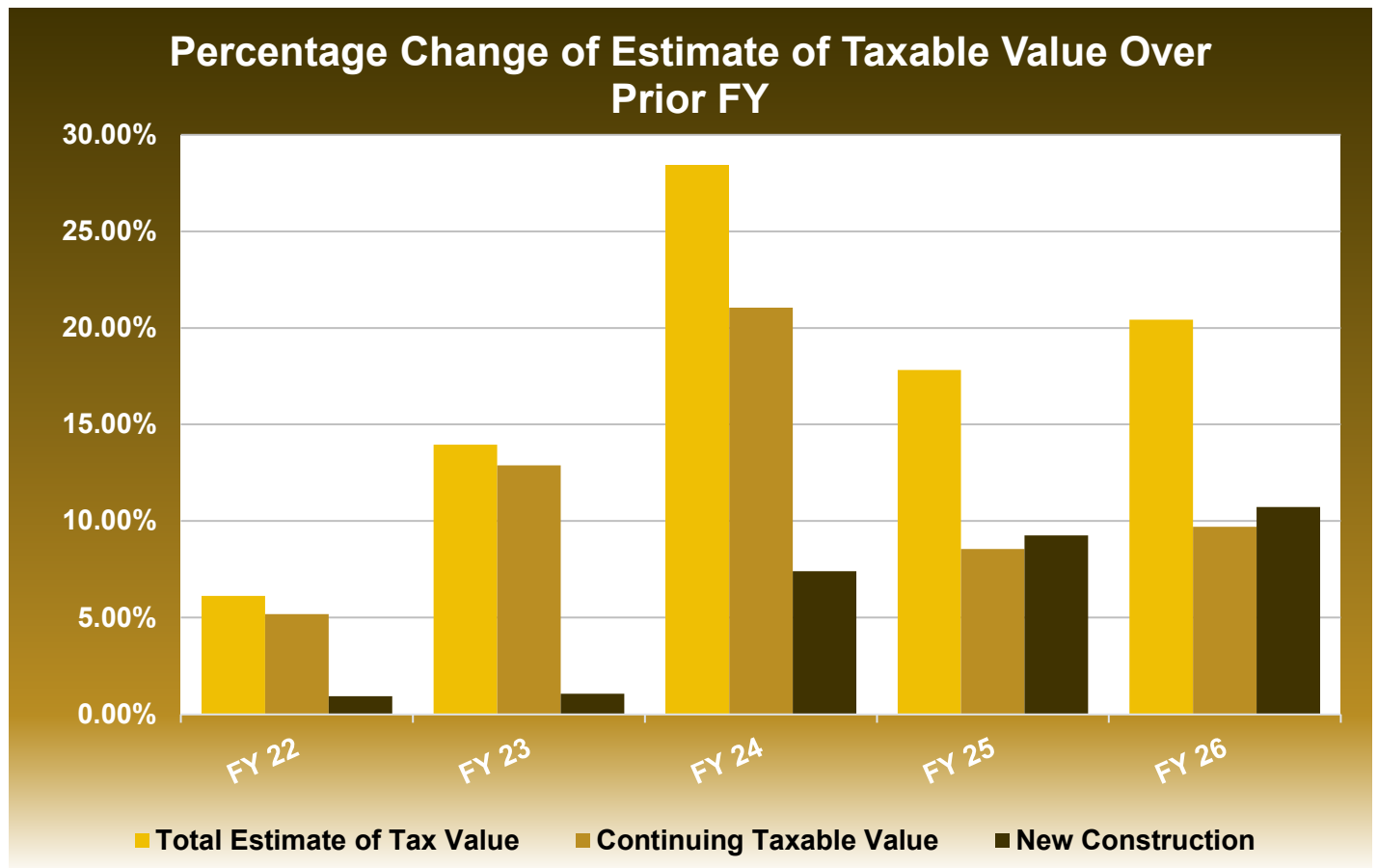
Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
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SUMMARY

Millage Rate: 2.25 2.25 1.25 1.25 1.25

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

* Does not include new construction for Levy County

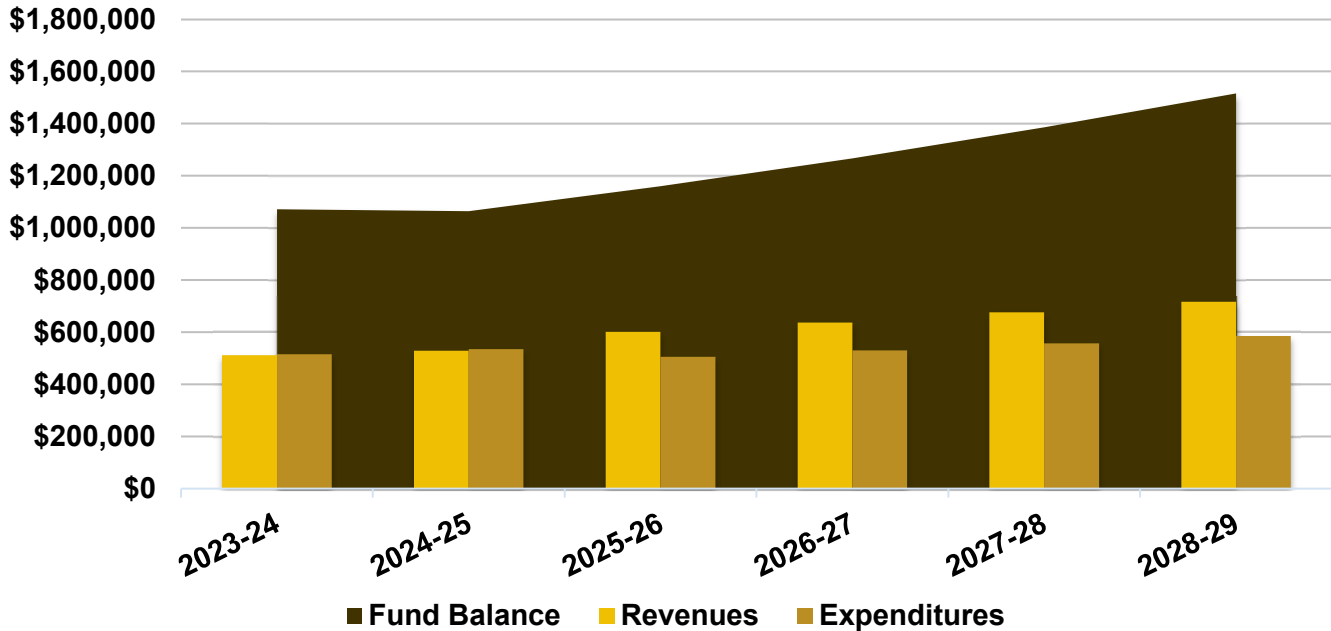


Rainbow Lakes Estates Municipal Service District Financial Forecast Fiscal Years 2023-24 through 2028-29

Prepared by: Clerk of Court and Comptroller - Budget Department

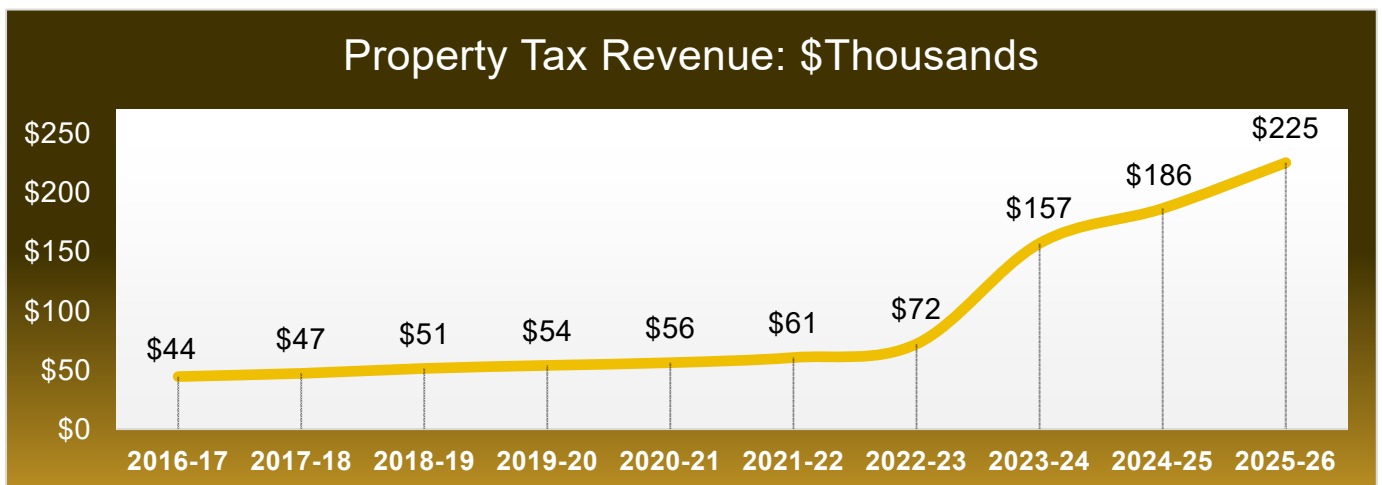
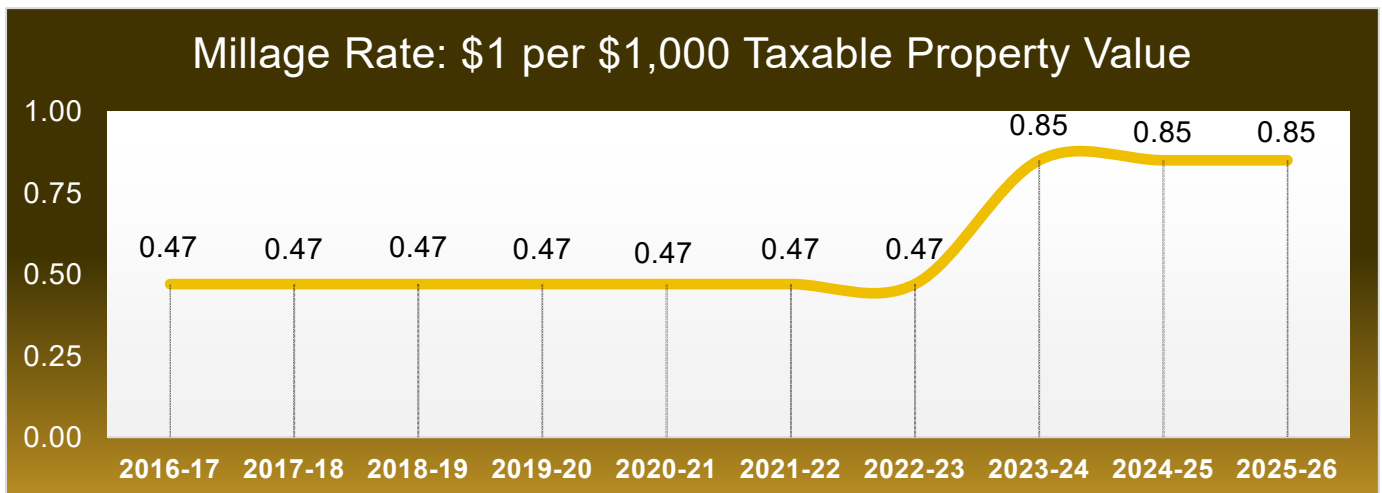
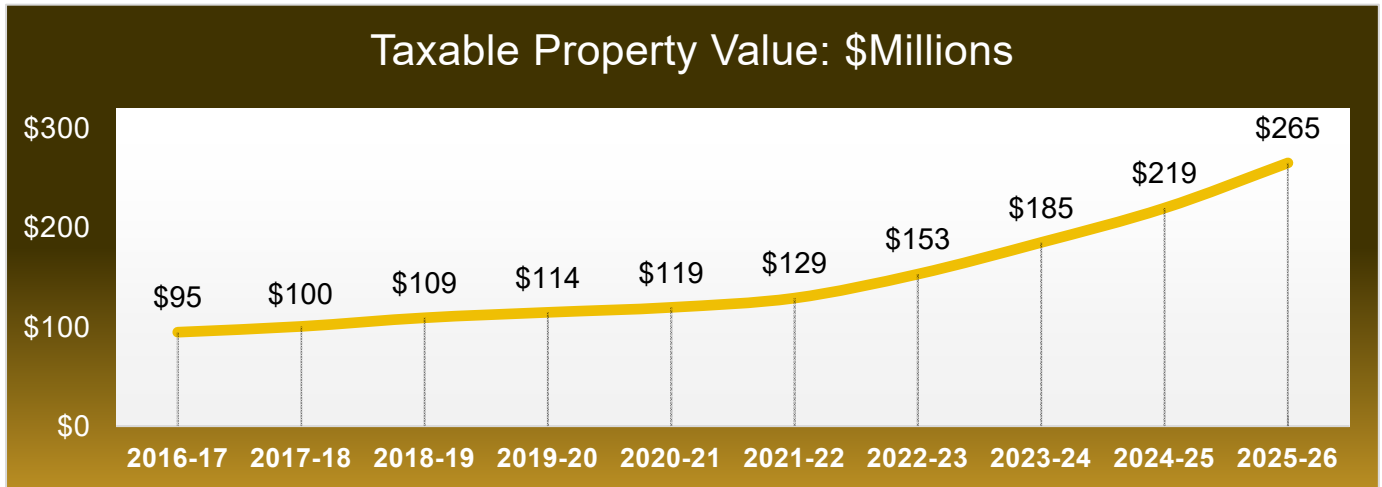
	Actual 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Millage Rate:	1.25	1.25	1.25	1.25	1.25	1.25
Revenues	511,045	528,178	601,017	637,079	675,304	715,823
Balances Forward - Cash Regular	1,074,344	1,070,938	1,064,045	1,160,037	1,266,839	1,385,352
TOTAL REVENUES & OTHER	1,585,389	1,599,116	1,665,062	1,797,116	1,942,143	2,101,175
TOTAL EXPENDITURE SUMMARY	514,450	535,071	505,025	530,277	556,791	584,631
ENDING FUND BALANCE	1,070,938	1,064,045	1,160,037	1,266,839	1,385,352	1,516,544
Increase / (Decrease) in Fund Balance		(6,893)	95,992	106,802	118,513	131,192

Financial Forecast



Rainbow Lakes Estates - Comm Res Facility MSTU
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2016-17 through 2025-26 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 2021-22 through 2025-26

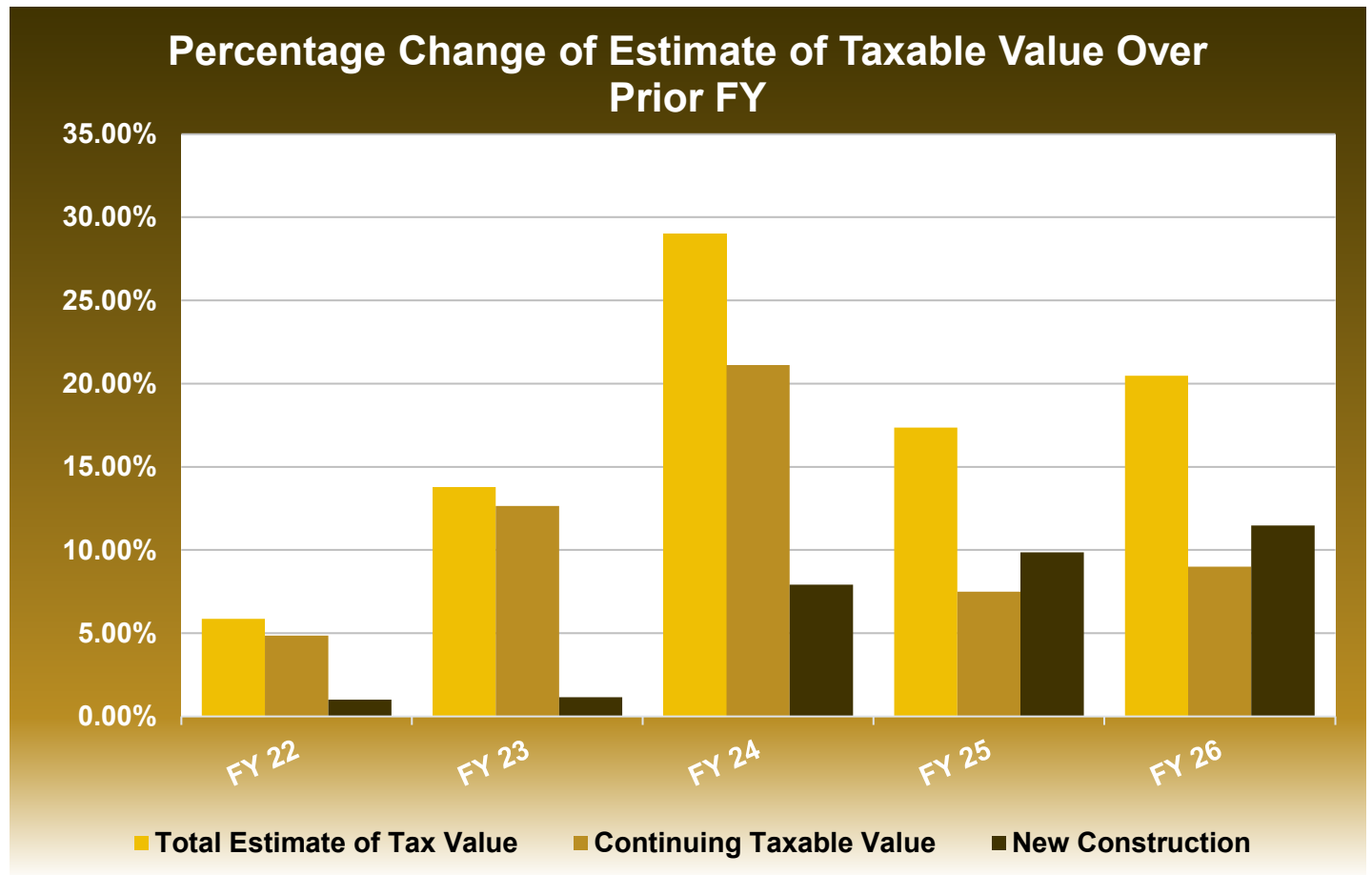
Prepared by: Clerk of Court and Comptroller - Budget Department

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

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



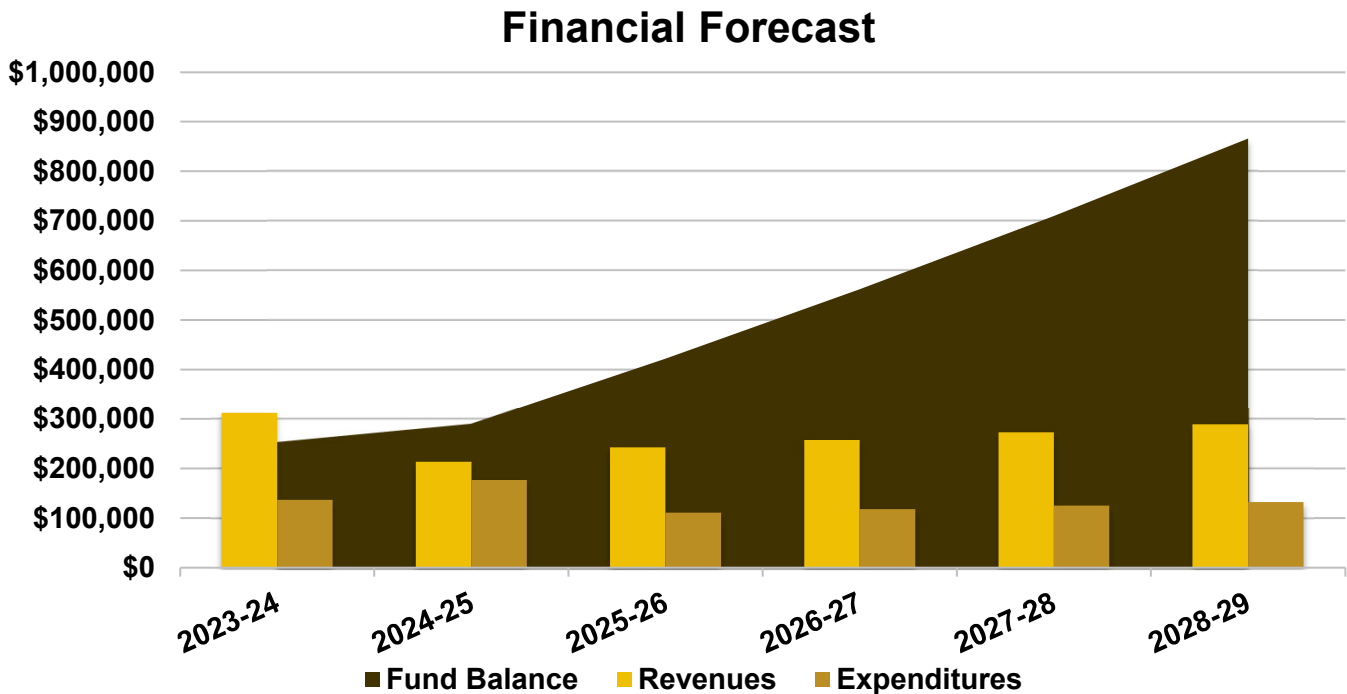
Rainbow Lakes Estates - Comm Res Facility MSTU

Financial Forecast

Fiscal Years 2023-24 through 2028-29

Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Millage Rate:	0.85	0.85	0.85	0.85	0.85	0.85
Revenues	312,302	214,059	242,996	257,576	273,031	289,413
Balances Forward - Cash Regular	78,158	253,289	290,129	421,897	561,571	709,625
TOTAL REVENUES & OTHER	390,460	467,348	533,125	679,473	834,602	999,038
TOTAL EXPENDITURE SUMMARY	137,170	177,219	111,228	117,902	124,977	132,476
ENDING FUND BALANCE	253,289	290,129	421,897	561,571	709,625	866,562
Increase / (Decrease) in Fund Balance		36,840	131,768	139,674	148,054	156,937



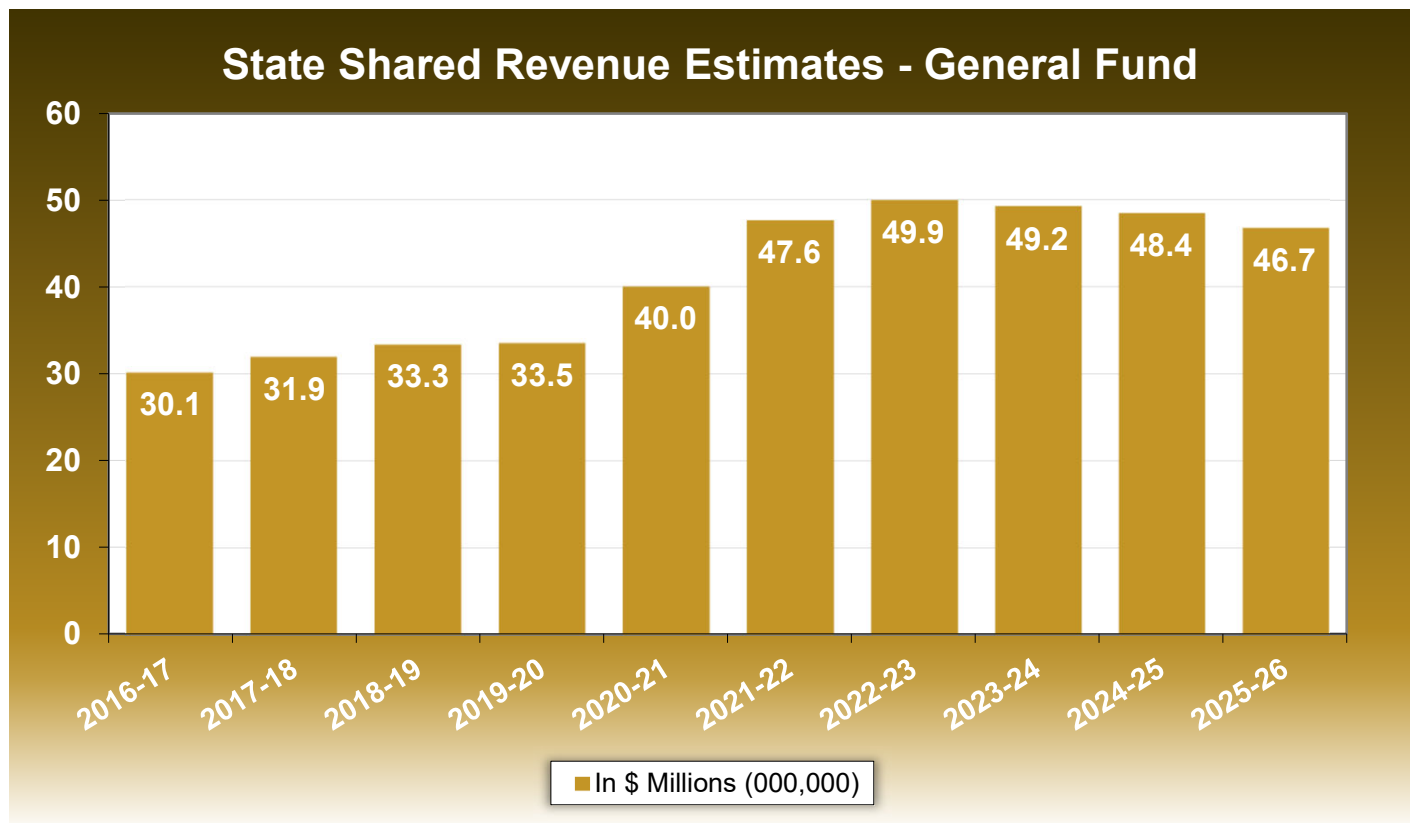
Marion County Board of County Commissioners
Comparison of State Shared Operating Revenue Estimates - General Fund
Fiscal Years 2016-17 through 2024-25, and 2025-26 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>In \$ Millions (000,000)</u>								Projected	Tentative
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<u>General Fund</u>										
State Revenue Sharing	\$ 8.81	\$ 9.26	\$ 9.72	\$ 9.06	\$10.82	\$14.09	\$15.15	\$14.58	\$13.78	\$13.40
1/2 Cent Sales Tax	\$21.33	\$22.65	\$23.62	\$24.40	\$29.17	\$33.49	\$34.79	\$34.59	\$34.60	\$33.30
GENERAL FUND	\$30.14	\$31.91	\$33.34	\$33.46	\$39.99	\$47.58	\$49.94	\$49.17	\$48.38	\$46.70

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

*Tentative 2025-26 Budget is less 5%.



Marion County Board of County Commissioners
Comparison of State Shared Operating Revenue Estimates - Transportation Fund
Fiscal Years 2016-17 through 2024-25, and 2025-26 Tentative

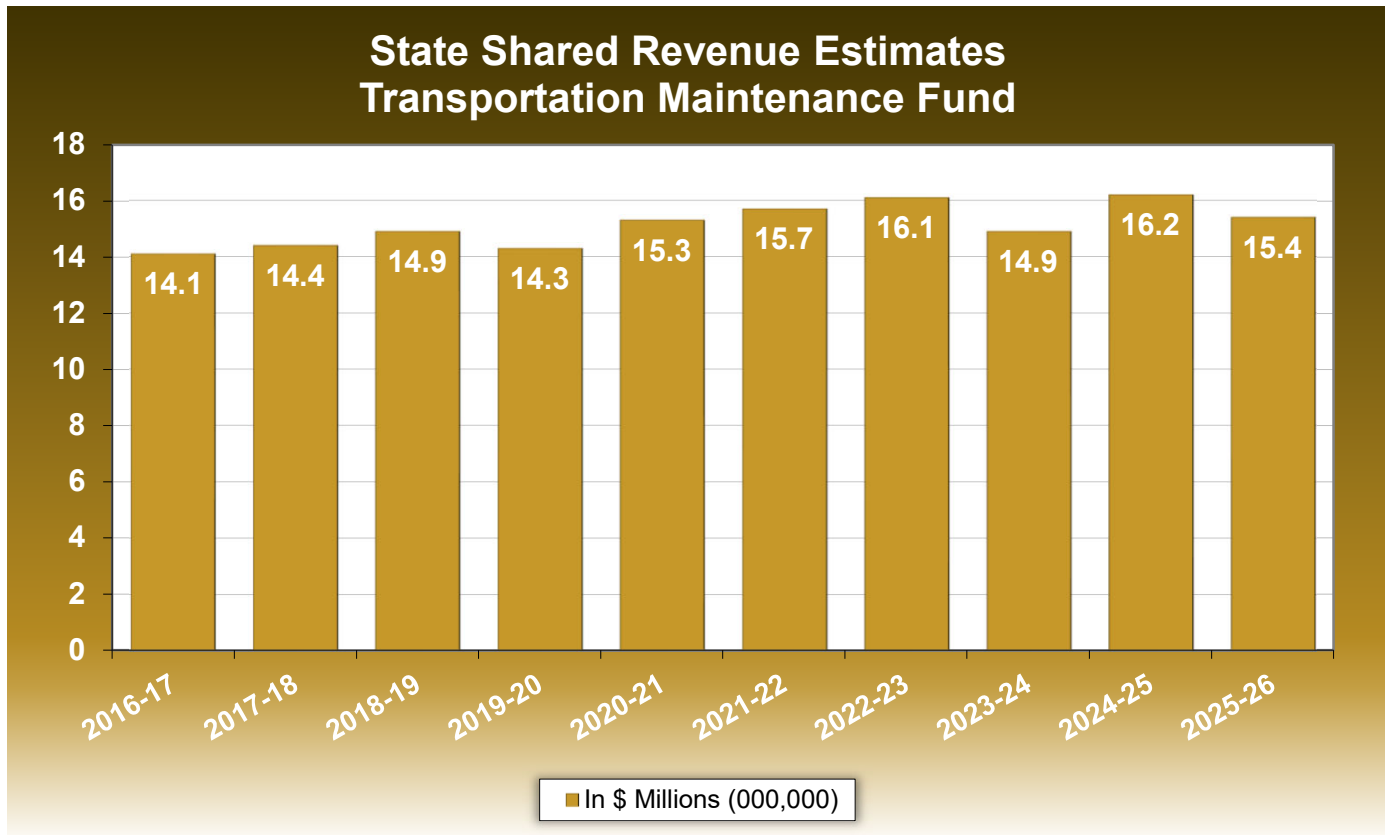
Prepared by: Clerk of Court and Comptroller - Budget Department

In \$ Millions (000,000)

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Projected Actual 2024-25	Tentative Budget 2025-26
Transportation Maintenance Fund										
1 Cent Fuel Tax	\$ 2.20	\$ 2.24	\$ 2.33	\$ 2.25	\$ 2.40	\$ 2.45	\$ 2.51	\$ 2.44	\$ 2.76	\$ 2.63
Local Option Fuel Tax 6 Cent	\$ 9.81	\$10.01	\$10.42	\$10.05	\$10.73	\$11.04	\$11.25	\$10.13	\$11.23	\$10.67
County Fuel Tax - (7th Cent)	\$ 2.07	\$ 2.11	\$ 2.16	\$ 1.97	\$ 2.17	\$ 2.24	\$ 2.31	\$ 2.29	\$ 2.23	\$ 2.12
TRANSPORTATION FUND	\$14.08	\$14.36	\$14.91	\$14.27	\$15.30	\$15.73	\$16.07	\$14.86	\$16.22	\$15.42

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

*Tentative 2025-26 Budget is less 5%.



Marion County Board of County Commissioners
Revenue Adjustment for Certified Taxable Values @ 95%
Fiscal Year 2025-26

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	37,692,450,185	38,129,247,803	3.470	\$ 1,439,903
1010 Fine & Forfeiture Fund	37,692,450,185	38,129,247,803	0.960	\$ 398,359
1020 County Transportation Maintenance Fund	37,692,450,185	38,129,247,803	-	\$ -
1040 Marion County Health Unit Trust Fund	37,692,450,185	38,129,247,803	0.110	\$ 45,645
Total County - Wide Millage Rate			4.540	
<u>Special Districts (Non County - Wide Funds)</u>				
1110 MSTU for Law Enforcement	\$ 28,451,889,953	\$ 28,793,433,729	4.070	\$ 1,320,579
1120 MSTU for Fire Protection and Rescue Services	\$ 29,218,787,439	\$ 29,568,040,734	1.110	\$ 368,288
1301 Rainbow Lakes Estates - Comm Res Fac MSBU	\$ 262,581,132	\$ 264,689,435	0.850	\$ 1,702
1310 Marion Oaks MSTU	\$ 2,076,189,453	\$ 2,092,894,340	1.020	\$ 16,187
1320 Silver Springs Shores Special Tax District	\$ 436,316,295	\$ 440,351,368	3.000	\$ 11,500
1330 Hills of Ocala MSTU for Recreation	\$ 408,671,700	\$ 411,987,565	0.180	\$ 567
1300 Rainbow Lakes Estates	\$ 280,581,132	283,004,079	1.250	\$ 2,877