

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

September 4, 2025

CALL TO ORDER:

The Marion County Board of County Commissioners (BCC) met in a special session in Commission Chambers at 6:00 p.m. on Thursday, September 4, 2025 at the Marion County Governmental Complex located in Ocala, Florida.

INTRODUCTION OF PUBLIC HEARINGS BY CHAIRMAN KATHY BRYANT:

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

PLEDGE OF ALLEGIANCE:

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

ROLL CALL:

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

PROOF OF PUBLICATION:

Deputy Clerk Mills-McAllister presented Proof of Publication of Legal ad No. 11576790 entitled, "Notice of Public Hearing" published in the Star Banner newspaper on August 31, 2025. The notice states the Board will meet in a public hearing to consider adopting the FY 2025-26 tentative millage rates and budgets of the BCC and all dependent special districts.

STAFF PRESENTATION – Audrey Fowler, Budget Director

1. PUBLIC HEARING to Consider the Adoption of Tentative Millage Rates and Budgets for Countywide and Non-Countywide Funds Fiscal Year 2025-26

Budget Director Audrey Fowler presented 7 page handout entitled, "Marion County Board of County Commissioners Budget Adjustments Tentative Budget Fiscal Year 2025-26" and a 42 page Agenda packet. She read into the record a letter dated September 4, 2025, from Clerk Harrell advising that this is the first of two public hearings required to be held pursuant to the provisions of Section 200.065(2), Florida Statutes (F.S.), prior to the adoption of a budget and millage rate by a taxing authority. As such, these are not final budget hearings, and final adoption of the FY 2025-26 millage rates and budgets will not be considered at these hearings. Scheduled for consideration by the Board at tonight's budget hearings is the tentative Countywide Budget in the amount of \$1,119,303,974.00, as well as the budgets of various non-Countywide entities in the amount of \$537,566,254.00 for a total Tentative Budget of \$1,656,870,228.00. It will be necessary for the Board to hold a separate public hearing on each of the budget entities considered except that a taxing authority may adopt the tax levies for all of its dependent special

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taxing districts, and may adopt the budgets for all of its dependent special taxing districts, by a single unanimous vote. However, if a member of the general public requests that the tax levy or budget of a dependent special taxing district be separately discussed and separately adopted, the taxing authority shall discuss and adopt that tax levy or budget separately. Ms. Fowler provided an overview of the procedures to be followed at this public hearing, as set forth in Section 200.065, F.S.

Following completion of these procedures for all of the entities to be considered, the Board must establish and announce the date, time, and place of the public hearings to consider final adoption of the millage rates and budgets as amended. These must be advertised hearings, held after 5:00 p.m. that must be advertised within 15 days of the conclusion of tonight's public hearings.

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

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

PUBLIC COMMENT

Chairman Bryant opened the floor to public comment.

Annette Sackrider, NW 60th Avenue, expressed concern relating to the increase in her property taxes over the past 5 years, inflated property values, taxing unrealized capital gains, and Dun and Bradstreet.

There was a recess at 6:12 p.m.

The meeting reconvened at 6:13 p.m. with all members present.

PUBLIC COMMENT CONTINUED

Manfred Jacob, NW 49th Street, addressed Dun and Bradstreet, the United States (U.S.) Constitution and oaths of office.

Chairman Bryant advised that the Board is following the system that the State of Florida has set up in order to provide the services citizens receive on a daily basis including the Marion County Sheriff's Office (MCSO), Marion County Fire Rescue (MCFR), etc. She commented on the property tax system and stated there are changes that can be made; however, that does not happen at the local government level.

Patricia Shelton, NW 38th Place, opined that citizens are being over taxed and change is needed. She commented on salary reductions and offers to purchase homes, noting owners do not want to become renters.

Ola Oalgbegi, SW 57th Court, expressed concern relating to proposed increases in

property taxes and requested the Board reduce the increases as much as possible. Stephen Palmer, NE 139th Place, Fort McCoy, commented on the proposed property tax increases, private roads, school taxes, Solid Waste, MCFR and MCSO.

Chairman Bryant advised that representatives are present from the Property Appraiser's Office (PAO), noting due to the length of time Mr. Palmer has lived on his property, he may qualify for an additional exemption. She introduced Marion County Property Appraiser Jimmy Cowan.

Property Appraiser Jimmy Cowan stated he has staff present and the office is open tonight to assist individuals with value or exemption problems or concerns. He advised of an additional exemption for qualifying individuals 65 and over, noting there are Statutes the office must follow. Mr. Cowan provided an overview of the criteria relating to the exemption for individuals 65 and over. He stated the PAO looks at the value of a property based on the January 1st appraisal date, noting it is based on the sales and market data that occurred from January 1, 2024 through December 31, 2024. It is all the sales and the income approach and cost approach data that was recorded in that market data last year. The PAO's office does not come up with the sales process, they interpret what is recorded in the Clerk of the Court's Office as an actual sale. Mr. Cowan provided a brief overview of the Truth in Millage (TRIM) notice and reiterated that staff are present to assist individuals this evening with value and exemption concerns.

In response to Commissioner Stone, Mr. Cowan restated the criteria relating to the exemption for individuals 65 and over.

Chairman Bryant reiterated that the assessment of properties for 2025 is based on the sales from January 1, 2024, through December 31, 2024, as set by Statute. She advised that the BCC has no authority or purview over any of the Marion County Public School (MCPS) taxes, Water Management District (WMD) taxes, or Municipal Services Taxing Unit (MSTU) for Law Enforcement. The BCC is responsible for Fire Rescue and Emergency Medical Services (EMS), residential non-ad valorem and stormwater assessments.

Marisa Nance, SE 37th Street, presented a 1 page handout entitled, "One Example of a Marion County Homeowner's Ever-Increasing Tax Burden". She addressed the percentage increase relating to property taxes since acquiring her property in 2021, previous interaction with the PAO, influence over other government agencies, higher appraisals and millage rates, Virginia Beach millage rate reductions in the early 2000's and the lack of sustainability relating to the proposed increases.

Maurice Rostolsky, SW 4th Avenue, commented on tax related information provided to him by his realtor and 10 states that pay no more than 5% of the millage rate.

Commissioner Stone out at 6:32 p.m.

Mr. Rostolsky stated the millage rate is too high as is the proposed increase relating to Fire Rescue. He commented on the median average income compared to the average home price, noting individuals cannot afford to purchase homes.

Commissioner Stone returned at 6:33 p.m.

Mr. Rostolsky advised of foreclosures in Florida due to taxes and insurance. He commented on his son's health and expressed concern relating to his son's ability to make it after he passes.

Commissioner Stone stated the millage rate in 2020 through 2022 was 4.4200 mills prior to being reduced to 4.2900 mills in 2023 and 2024. She advised that today the proposed millage remains 4.2900 mills.

Dana Cauthen, West Highway 329, Citra, addressed the increases in her taxes, noting

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she is a farmer who receives an agricultural exemption. She stated she is being charged more while preventing her from realizing the true value of her property by limiting her ability to apply for permit changes. Ms. Cauthen addressed roads, failing schools, and a lack of improvements relating to infrastructure.

Commissioner Stone advised that the Board has no purview over the school system.

Alvaro Vallecilla, SW 104th Lane, commented on the increase to his tax bill.

In response to Chairman Bryant, Mr. Vallecilla advised that he has lived at the property since April of last year.

Mr. Vallecilla stated he is a licensed real estate agent in Florida. He commented on the values of comparable properties in relation to his, noting he is being assessed at a much higher rate. Mr. Vallecilla advised that the square footage listed for his property is incorrect. He urged the Board to make cuts, addressed the condition of roads and questioned why senior citizens have to pay for education.

Chairman Bryant stated Mr. Vallecilla's property is in a corporation name not in his name and he does not have a homestead exemption. She encouraged him to retitle the property into his personal name so he can be granted the homestead exemption. Chairman Bryant advised that because of the Save Our Homes (SOH) tax exemption, once the homestead is granted on his property, the taxable value will only be able to go up 3% in any given year. If it goes up any more than that, he will get the extra SOH exemption.

Dan Johnson, NE 14th Street, questioned the proposed increase relating to fire rescue. Chairman Bryant stated Mr. Johnson's parcel is located in the City of Ocala and the fire fee is an assessment from the City, not the BCC. She advised that he needs to attend the City's public hearings to address this matter and requested staff assist him with obtaining that information.

Louis Monaco, NE 215th Street, Fort McCoy, expressed concern relating to the increase in non-ad valorem taxes, lack of stormwater services, fire rescue response times, and the inability to obtain insurance. He said a prayer.

Laura June, SE 99th Place, Ocklawaha, questioned how the market value of her home went down while her taxes increased roughly \$500.00. Commissioner McClain advised that the millage rate is based on the assessed value of her home, not the market value. Commissioner Zalak stated if taxes go up despite value decreasing, an individual will still possibly go up to catch up.

Ms. June commented on increases relating to home owners' insurance, noting many individuals are unable to insure their homes.

Chairman Bryant advised that everyone across the State is experiencing that issue, which is not under the purview of the Board.

Commissioner Zalak addressed the State trying to fix the issue, noting there was a special session relating to the matter. They have not been able to resolve the issue, and more insurers are leaving Florida likely due to losses relating to storms.

Commissioner Curry out at 6:51 p.m.

Ms. June read a statement into the record, noting it was given to her by an audience member.

Commissioner Curry returned at 6:52 p.m.

Chairman Bryant stated Ms. June's taxable value, Countywide, went up approximately \$2,000.00 between last year and this year, which will have to be addressed by the PAO. She advised that part of the increase is due to the non-ad valorem assessments that will be addressed at the public hearing on Wednesday September 10th at 5:30 p.m.

Commissioner Stone encouraged Ms. June to check with her insurance company to

ensure the correct Insurance Services Office (ISO) rating is reflected, noting Marion County was given a 2.

Joe Nelson, SW 86th Avenue, stated he is a retired business owner who ran his businesses tight, did not cut corners, paid his employees well and everyone made a lot. He questioned what the Board is doing to cut costs.

Commissioner Curry provided a brief overview of the budget process, which starts in January. He advised that he ran a business for 30 years, paid his people well, made a profit and was fair to the customers. Commissioner Curry stated he pays the same taxes in addition to the municipal taxes he pays to the City of Ocala.

In response to Mr. Nelson, Chairman Bryant requested he make an appointment to go through the budget line by line.

Commissioner Zalak advised that Mr. Nelson is referring to the Reserve. He stated it is so high due to the financial standards set by the Clerk of Court, noting the County has to keep 20% in Reserve to cover the time between when individuals pay their taxes and to float the government to run.

Mr. Nelson opined that a \$1,600,000,000 budget for a County is ridiculous.

Chairman Bryant advised that 70% of that is for public safety. She stated anyone who wants to look at the budget line by line can do so on the Clerk's website.

Clerk Harrell advised that the website is: www.marioncountyclerk.org and includes a surface level view called the Popular Annual Financial Report (PAFR) and a detailed line item budget. The financial reports cover how taxpayer dollars are spent and the budget documents look forward covering how funds are proposed to be spent.

Chairman Bryant stated the BCC does not handle any of the funds.

Clerk Harrell advised that the Clerk and Comptroller's Office became part of the Florida Constitution when Florida was first created as a State in the 1840's. The role of the Clerk is 1 of 5 local, 4 year Constitutional Officers including the Sheriff, Supervisor of Elections, Property Appraiser, Tax Collector and the 5th being the Clerk and Comptroller. He stated the Constitutional role of the Clerk and Comptroller includes serving as the custodian of all County funds and an internal auditor of those funds, which means the office looks at all County Departments to ensure from a fiscal manner they are doing everything legally. Commissioner Stone advised that the Tax Collector takes the funds and gives them to the Clerk, noting the Board never touches those dollars. She stated the process is transparent.

Ms. Fowler advised that the Clerk's website contains the budget document that summarizes in English what each of the revenue sources are and explains the restrictions relating to how the revenues can be spent. She stated the line item budget is detailed, noting every single revenue account and every expenditure account by fund and Department is included. Ms. Fowler advised that the tentative budget as presented today was updated from proposed and includes all the changes that have been made up to this point, it will be updated again and there will be an adopted version of both documents made available to the public. She stated the Department keeps 3 years of the budget document on the Clerk's website at all times for review by the public.

In response to Chairman Bryant, Ms. Fowler advised that she will look up the figure relating to how much the budget has been reduced from the proposed budget. She stated the millages were substantially reduced from the proposed budget to get back to the base millages.

Rachel Gauthier, SW Lombardy Lane, Dunnellon, commented on new home construction permits for the 2nd quarter, noting those additional properties will also be paying property

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taxes. She opined that the higher assessed values on new homes could offset raising the millage rates. Ms. Gauthier opined that the Board could find another way rather than raising property taxes. She expressed concern relating to citizens being asked to review the published budget documents, noting it is the responsibility of the Board.

Simon Nance, SE 37th Street, addressed the rules the Board is required to follow and questioned what the Board is able to do regarding taxes. Chairman Bryant stated due the way the property tax structure is set in the State of Florida, there is nothing the Board can do about the process; however, setting the budget is under the purview of the Board.

Mr. Nance questioned whether any of the Commissioners are willing to make changes to the budget to lower the millage rates. Chairman Bryant advised that one of the biggest increases relates to the non-ad valorem assessment for Solid Waste, noting that public hearing will be on Wednesday, September 10, 2025. She stated the Board is still working on that matter and provided an overview of the budget process.

Tina White, SE 54th Street, Ocklawaha, expressed concern relating to the increase in property taxes and home values.

Chairman Bryant reiterated that the Board does not assess or set the value of individuals' property, noting if Ms. White does not agree with the assessed value she is able to go through the Value Adjustment Board (VAB) process. She advised that those questions must be addressed by the PAO.

In response to Ms. White, Chairman Bryant stated the Board has been cooperating with the Florida Department of Governmental Efficiency (DOGE) over the last couple of months.

Executive Director of Internal Services Mike McCain advised that the County was contacted by the State of Florida, noting staff have provided them with 2 sets of information. The first request relates to where the funds are being spent and the second request was to provide information in regard to what is associated with the revenue being spent, as well as the status of the County's Reserves. Mr. McCain stated the County has not received any official feedback yet; however, they have heard through the grapevine they have done a good job. He advised that there is an internal auditor who reviews the County Departments when they have questions about things and an external auditor that reviews the County every year.

Chairman Bryant advised that Mr. McCain can provide all of the information provided to DOGE. She stated Ms. White will need to speak to the PAO relating to the assessed value of her property.

Mary Ann Rondinella, NE 5th Terrace Road, Citra, commented on a Facebook post stating there was no increase in the millage rate, noting it is misleading. She stated homeowners will still see an increase due to the assessed values of their homes. Ms. Rondinella addressed the growth in the County and questioned if there is an equitable way of spreading the taxation throughout the County. She expressed opposition relating to law enforcement engaging in immigration enforcement; however, if they are, they should be reimbursed. Ms. Rondinella addressed the health unit, noting she hopes they continue to provide good preventative health services, especially to senior citizens and children in the County.

Joseph Walker, SE 54th Place, Ocklawaha, requested information relating to the Geographic Information System (GIS).

Chairman Bryant advised that the GIS mapping system falls under the County's Information Technology (IT) Department.

Mr. Walker expressed concern relating to 911 addressing, Code Enforcement and the

Solid Waste assessment.

In response to Mr. Walker, Chairman Bryant stated water and sewer fall under the Utilities Department.

Mr. Walker commented on a lack of fire hydrant maintenance on Maricamp Road where the Tractor Supply store is being constructed.

Commissioner Stone advised that Fire Chief James Banta, Marion County Fire Rescue (MCFR), explained that all fire hydrants are under a mapping system, and the Department knows where all of them are located.

Rafael Rivera, SW 70th Court, commented on the high taxes in Long Island, New York, the difficulty of interpreting the budget documents, accountability, and homestead exemptions.

Chairman Bryant stated Ms. Straub has identified that Mr. Rivera does not currently have the homestead exemption.

John Kahl, NE 306th Court Road, Fort McCoy, expressed concern relating to leadership, lack of services, Fire Stations 13 and 4. He commented on the work performed by MCSO, noting he supports the work they do in the Northeast District.

Chairman Bryant advised that the Board has a great working relationship with Sheriff William "Billy" Woods, MCSO, noting they have almost always given him his budget request when working through the process. She reiterated that 70% of the County's budget relates to public safety.

Mr. Kahl stated the MCFR budget does not show any line item reductions. He challenged the Board to reduce the millage rate to 3.9000 mills.

Commissioner Stone advised that she is not willing to cut services or diminish the quality of life in the community.

Mark Gatchell, SW 178th Terrace, Dunnellon, stated he called about this meeting and specifically asked if there were time limits, noting he was advised there were not.

In response to Chairman Bryant, Mr. Gatchell advised that he is unsure of the name of the individual.

Chairman Bryant stated she will have the County Administrator identify who the individual is and they will be reprimanded.

Mr. Gatchell commented on the taxation he experienced in California, the inability to have PAO staff answer his questions over the phone or in person, and the VAB process.

Chairman Bryant encouraged Mr. Gatchell to meet with Mr. Cowan, noting he has 33 years of experience at the PAO.

Mr. Gatchell commented on previous work experience and the length of time he spent reviewing budgets. He expressed concern with the amount of time the Board spent working on this budget.

Chairman Bryant clarified that the Board starts the budget process in January, it is reviewed through July, when budget workshops are held. She advised that process could go from week to week as the Board goes through each of the 23 Departments.

Commissioner McClain stated the week Commissioner Curry was speaking of is the week the public is able to participate in the workshops; however, the budget process takes place from January through July. The week of the workshops allows the public to view each line item with the Board.

Kathleen Monroe, East Highway 25, Ocklawaha, expressed concern relating to the packet mailed by the PAO each year. She advised that the majority of individuals she has spoken with have not even opened the packet due to not expecting such a high increase.

Dale Reile, NE 70th Street, expressed concern relating services including stormwater,

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noting his property borders a storm drain that collects all the water in his area. He questioned the types of vehicles used by the Department. Chairman Bryant advised that there is a standard that MCFR follows, noting personnel are present tonight and will meet with Mr. Reile to provide an explanation.

In response to Chairman Bryant, ACA Tracy Straub stated County Engineer Steven Cohoon, Office of the County Engineer (OCE), can speak with Mr. Reile. She advised that staff worked with Mr. Reile when he first moved in on the property and believes there is an easement on the back side of the property.

Mr. Reile stated the easement is on the east side of his property. He questioned why the County can raise taxes 3% annually. Chairman Bryant advised that once homestead is established on a property, 3% is the maximum an individual's assessed value can go up annually.

In response to Mr. Reile, Chairman Bryant stated the 3% is set by State Statute and not the BCC. She advised that if a property went up 7% in market value last year, the maximum the assessed value could go up is 3% and the 4% difference gets put in what is called the SOH exemption. She stated once an individual establishes Homestead Exemption in the State of Florida, if they sell their home and move elsewhere in the State, they can take that exemption with them, which is known as portability.

Kerry Torres, SW 167th Avenue, commented on the increase in her taxes and those of senior citizens that cannot afford to pay their taxes, resulting in the loss of their homes. She questioned what can be done for them. Chairman Bryant stated there are opportunities within the Community Services Department. She advised that Community Services Director Cheryl Martin will work with her to assist lower income individuals and see if any of them qualify for the additional exemption.

Sierra Colclough, SW 104th Loop, expressed concern relating to EMS operations, noting she is a medical professional who has been treated poorly when utilizing this service.

Chairman Bryant advised that Chief Banta is present and has heard her comments and someone from the Department will speak with her tonight to address her concerns. She stated the level of expectation is very high in regard to the County's first responders.

Ernest Woppard, SW 93rd Circle, commented on the Solid Waste assessment and questioned if it was included in the budget last year. Chairman Bryant advised that the proposed amount is higher than last year's assessment, noting the public hearing for that is scheduled for Wednesday, September 10, 2025, at 5:30 p.m.

Mr. Woppard questioned whether there is a method that can be identified to allow individuals to maximize the amount of the increase, which could be tied to other things like food and energy. He expressed appreciation for first responders and opined that there should be a reduction in school taxes for senior citizens.

Joann Hemelrick NE 51st Avenue, questioned why individuals pay for services they do not use such as solid waste and schools and whether the PAO holds a meeting like this where citizens can ask questions and give their opinions.

Chairman Bryant advised that the PAO does not hold a public hearing; however, they do have staff present tonight and have kept the office open to assist individuals with questions relating to value and exemptions.

In response to Ms. Hemelrick, Chairman Bryant stated the Board are the policy makers for the County, noting they approve the County budget and work with the Constitutional Officers at the beginning of the budget year to set expectations. She advised that the BCC has the final vote for setting the County's budget on September 22, 2025 at 6:00 p.m.

Ms. Hemelrick stated she has never received a tax bill that is different than the proposed amount.

Chairman Bryant advised that there have been years when the two were different. Commissioner Zalak stated by this point in the process, the proposed budget is close to the final version, noting the Board has been working on this since January.

Brittany Hilton, NE 51st Avenue, questioned what goes into the Parks and Recreation Fees Fund and commented on the conditions at various parks in the City of Ocala and throughout the County. She addressed the responses she has received relating to her concerns.

Chairman Bryant advised that Parks and Recreation Director Jim Couillard is present and will meet with Ms. Hilton now.

Chairman Bryant advised that public comment is now closed.

There was a recess at 8:00 p.m.

The meeting resumed at 8:11 p.m. with all members present.

BOARD DISCUSSION

Ms. Fowler stated just looking at millage and no other adjustments, staff reduced the millage by 0.6000 of a mill from the proposed to the tentative budget today, which equates to \$16,524,113.00 that was cut from expenses. In addition to that, the County lost \$1,331,000.00 in State Shared and Half Cent Sales Tax due to the exemptions granted by the State of Florida. Those expenses had to be cut just to remain neutral.

Chairman Bryant advised that is nearly \$18,000,000.00 the County has cut from the budget since June, 2025. Ms. Fowler concurred.

In response to Chairman Bryant, Clerk Harrell stated there is a misconception that property taxes are the exclusive funding source for what the Board needs to set the budget and run County operations when in fact, it is just a piece of the pie.

Ms. Fowler advised that the figures she will provide are from the data she has available, noting she has the amended budget and the proposed budget. She stated the proposed budget will be slightly higher due to the reductions that have been made. Ms. Fowler addressed the Countywide revenues (not including the Municipal Service Taxing Unit (MSTU) for Law Enforcement or fire), noting the property taxes in the amended budget made up 13.9% of the budget, or \$146,000,000.00 of the \$999,000,000.00 for the 2025 amended Countywide budget. She advised that property taxes in the proposed budget were \$171,000,000.00 of \$741,000,000.00, or 21.9%. Ms. Fowler stated the proposed budget is somewhat misleading due to the lack of reappropriations, which means the Fund Balance is understated.

In response to Ms. Fowler, Chairman Bryant advised that as of today, ad valorem or property taxes are the revenue source for roughly 15% of the Countywide budget. Ms. Fowler concurred.

Ms. Fowler stated other revenue streams in the Countywide budget include special assessments, intergovernmental revenue (grants, particularly State Housing Initiatives Partnership (SHIP) Program and Department of Housing and Urban Development (HUD) from the federal government), Fine and Forfeiture, and balances forward, which makes up roughly 40% of the amended budget. She advised that the balances forward are not newly generated funds, but from prior years, it makes up the fund balance for cash flow and is committed to multiple, multi-year capital projects. Ms. Fowler stated it is particularly important in the Countywide budget, noting it includes the Infrastructure Surtax. The

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current budget for Infrastructure Surtax is \$242,000,000.00. She advised that there is a very substantial dollar amount of that which has been generated over multiple years. Ms. Fowler commented on the average time frame relating to road projects, noting those resources are kept, marked and only used for that purpose in which they were generated. Chairman Bryant stated each revenue stream is statutorily restricted on how it can be used, such as the Infrastructure Surtax, which can only be used for transportation and public safety capital and infrastructure.

Clerk Harrell advised that the Annual Comprehensive Financial Report (ACFR) and the PAFR have pie chart graphics relating to the revenue streams available to the Board to make the budget and pay the bills.

Ms. Fowler commented on Impact Fees, noting they can only be utilized for expansion not operational costs. She stated the Impact Fees can only be used in a specific region and they are non-recurring.

Chairman Bryant advised that the County reinstated Impact Fees in 2017, noting there was a recent study required by Statute relating to this matter. She stated the Board reinstated Fire and EMS Impact Fees and the Marion County School Board (MCSB) reinstated their Impact Fees last year.

Commissioner Curry commented on operational expenses relative to the 23 Departments the Board directly manages, noting out of 67 Counties, Marion is 61st in terms of millage. He advised that this is one of the most conservative Commissions, noting the size and population in Marion County. Commissioner Curry opined that the Board is doing a good job watching the tax base for the community.

Chairman Bryant stated this is the first of two public hearings, there is still the non-ad valorem assessment public hearing on September 10, 2025, which is where most individuals have seen the largest increase in their taxes. She requested all parties who are part of the General Fund budget to take another look.

GENERAL FUND:

Ms. Fowler noted the first taxing authority for Board consideration is the General Fund. The rolled back millage rate is 3.1516 mills, percentage increase over the rolled back rate is 6.30% and the millage rate proposed to be levied is 3.3500 mills.

A motion was made by Commissioner Stone, seconded by Commissioner Zalak, to adopt Resolution 25-R-317 adopting the tentative countywide millage rate for the General Fund of 3.3500 mills for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner Zalak, to adopt Resolution 25-R-318 adopting the FY 2025-26 tentative Countywide budget for the General Fund in the amount of \$369,800,488.00. The motion was unanimously approved by the Board (5-0).

Ms. Fowler announced the percentage increase over the rolled back rate of 6.30% in the General Fund.

FINE & FORFEITURE FUND:

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

A motion was made by Commissioner Stone, seconded by Commissioner Curry, to adopt Resolution 25-R-319 adopting the tentative Countywide millage rate for the Fine & Forfeiture Fund of 0.8300 of a mill for FY 2025-26.

Chairman Bryant advised that there was a large increase in this fund that was not expected in the billing from DJJ in the amount of \$1,663,818.00. She stated staff were told by law enforcement agencies from the County and municipalities, as well as the State Attorney's Office (SAO) that the reason relates to them not releasing violent juvenile offenders anymore. Chairman Bryant advised that they are holding them to keep individuals safe and reduce crime, noting there has not been a murder in the City of Ocala in 18 months. She stated she is willing to pay that bill.

The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner Curry, to adopt Resolution 25-R-320 adopting the FY 2025-26 tentative Countywide budget for the Fine & Forfeiture Fund in the amount of \$39,139,051.00. The motion was unanimously approved by the Board (5-0).

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

COUNTY TRANSPORTATION MAINTENANCE FUND:

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

A motion was made by Commissioner Zalak, seconded by Commissioner Stone, to adopt Resolution 25-R-321 adopting the tentative Countywide millage rate for the County Transportation Maintenance Fund of 0.0000 mill for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner Zalak, to adopt Resolution 25-R-322 adopting the FY 2025-26 tentative Countywide budget for the County Transportation Maintenance Fund in the amount of \$83,857,742.00. The motion was unanimously approved by the Board (5-0).

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

MARION COUNTY HEALTH UNIT TRUST FUND:

Ms. Fowler advised that the next taxing authority for Board consideration is the Marion County Health Unit Trust Fund. The rolled back millage rate is 0.1035 of a mill, percentage increase over the rolled back rate of 6.28% and the millage rate proposed to be levied is 0.1100 of a mill.

A motion was made by Commissioner Stone, seconded by Commissioner Zalak, to adopt Resolution 25-R-323 adopting the tentative Countywide millage rate for the Marion County Health Unit Trust Fund of 0.1100 of a mill for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner Zalak, to adopt Resolution 25-R-324 adopting the FY 2025-26 tentative Countywide budget for the Marion County Health Unit Trust Fund in the amount of \$5,497,649.00 The motion was unanimously approved by the Board (5-0).

Ms. Fowler announced the percentage increase over the rolled back rate is 6.28%.

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COUNTYWIDE BUDGETS:

Ms. Fowler advised that the remaining Countywide budgets (that do not involve the adoption of a millage rate) are in the aggregate amount of \$621,009,044.00. She stated this budget does not include the General Fund or Fine and Forfeiture, but it does include the Crime Prevention Fund, the Gas Tax Funds, the Marion County Airport, the Local Provider Participation Trust Fund (pass through to the hospitals for Agency for Health Care Administration (AHCA) funding) the County and Regional Opioid Settlement Funds. Other notable funds included are the Sheriffs Educational Fund, 911 Management Fund, Tourist Development Tax, Parks and Recreation Fees Fund, Medical Examiner Fund, the remainder of the American Rescue Plan Funds, American Rescue Plan HOME Fund, Public Improvement Transportation Debt Service, Parks Capital Project Fund, Infrastructure Surtax Capital Projects Fund, Solid Waste Disposal Fund, and the Insurance Fund.

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-325 adopting the tentative budget for all other Countywide budgets in the amount of \$621,009,044.00. The motion was unanimously approved by the Board (5-0).

Ms. Fowler announced the total Countywide tentative millage rate is 4.2900 mills and the total Countywide tentative budget is \$1,119,303,974.00.

MUNICIPAL SERVICE TAXING UNIT (MSTU) FOR LAW ENFORCEMENT:

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

Chairman Bryant opened the floor to public comment.

Sheriff William "Billy" Woods, MCSO, stated he knows public safety is at the forefront of each Commissioner's mind. He commented on the excellent working relationship between the entities. Sheriff Woods advised that he does not like his taxes going up; however, it is necessary due to the growth in the County. He expressed appreciation towards the Board.

Chairman Bryant advised that public comment is now closed.

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

A motion was made by Commissioner Stone, seconded by Commissioner Zalak, to adopt Resolution 25-R-326 adopting the tentative millage rate of 3.7200 mills for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner Curry, to adopt Resolution 25-R-327 adopting the tentative budget for FY 2025-26 for the MSTU for Law Enforcement in the amount of \$126,242,022.00. The motion was unanimously approved by the Board (5-0).

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

FIRE, RESCUE AND EMS FUND:

Ms. Fowler presented the proposed FY 2025-26 budget for the Fire, Rescue and EMS Fund. She stated the percentage increase over the rolled back rate is 6.32%. The specific

purpose for the tax increase is due to an increase in personnel expenditures of \$3,121,765.00.

Chairman Bryant opened the floor to public comment.

Fire Chief James Banta, MCFR, expressed appreciation relating to the support the Department has received from the public. He stated MCFR does the best they can to provide the highest level of service to the community at a cost that is not too burdensome. Chief Banta advised that when individuals call 9-1-1 in Marion County, the Department will be there as fast as possible to provide professional, excellent service. He commented on the 30% survival rate relating to cardiac arrest in Marion County, noting it is possible due to the amount of funding put towards that and the amount of resources available to protect citizens.

In response to Chairman Bryant, Chief Banta provided a brief overview relating to ISO ratings and how they can impact homeowners' insurance rates. He advised that each insurance company can look at the ratings separately, but for those with a 10 rating, it can be significantly higher.

Chairman Bryant advised that public comment is now closed.

Ms. Fowler advised that the rolled back millage rate is 1.0440 mills and the percentage increase over the rolled back rate is 6.32%. The millage rate to be levied is 1.1100 mills. A motion was made by Commissioner Stone, seconded by Commissioner Curry, to adopt Resolution 25-R-328 adopting the tentative millage rate of 1.1100 mill for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner Zalak, to adopt Resolution 25-R-329 adopting the tentative budget for FY 2025-26 for the Fire Rescue and EMS Fund in the amount of \$104,852,820.00 The motion was unanimously approved by the Board (5-0).

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

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

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

Chairman Bryant opened the floor to public comment.

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

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-330 adopting the tentative millage rate of 0.8500 of a mill for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-331 adopting the tentative budget for FY 2025-26 for the Rainbow Lakes Estates – Comm Res Facility MSTU in the amount of \$533,125.00. The motion was unanimously approved by the Board (5-0).

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

MARION OAKS MSTU:

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

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Chairman Bryant opened the floor to public comment.

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

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

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-332 adopting the tentative millage rate of 1.0200 mills for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-333 adopting the tentative budget for FY 2025-26 for the Marion Oaks MSTU in the amount of \$3,384,201.00. The motion was unanimously approved by the Board (5-0).

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

SILVER SPRINGS SHORES SPECIAL TAX DISTRICT:

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

Chairman Bryant opened the floor to public comment.

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

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

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-334 adopting the tentative millage rate of 3.0000 mills for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-335 adopting the tentative budget for FY 2025-26 for the Silver Springs Shores Special Tax District in the amount of \$ 2,170,760.00. The motion was unanimously approved by the Board (5-0).

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

HILLS OF OCALA MSTU FOR RECREATION:

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

Chairman Bryant opened the floor to public comment.

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

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

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-336 adopting the tentative millage rate of 0.1800 of a mill for FY 2025-26. The motion was unanimously approved by the Board (5-0).

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to adopt Resolution 25-R-337 adopting the tentative budget for FY 2025-26 for the Hills of

Ocala MSTU for Recreation in the amount of \$180,024.00. The motion was unanimously approved by the Board (5-0).

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

NON-COUNTYWIDE FUNDS:

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

Ms. Fowler stated there are 39 MSTUs and Municipal Service Benefit Units (MSBUs) for road maintenance, road improvements, general services, street lighting, mowing, or drainage. She noted there are 2 Special Revenue Funds for impact fees, as well as the Silver Springs Shores Community Redevelopment Area (SSSCRA). The Marion County Utility Enterprise Fund collects fees and provides services directly to its customers. The 6 Debt Service Funds and 1 Capital Project Fund are utilized primarily for the purpose of infrastructure improvements within a neighborhood. The property owners may either pay their share of the project upfront, or pay on their tax bill over time, which is bonded and repaid through the Debt Service Funds. She read into the record the list of funds to be considered en masse.

Chairman Bryant opened the floor to public comment.

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

A motion was made by Commissioner Stone, seconded by Commissioner Curry, to adopt the following Resolutions adopting the tentative budgets for FY 2025-26 for the entities as noted below in the aggregate amount of \$300,203,302.00. The motion was unanimously approved by the Board (5-0).

1. 25-R-338 – Stormwater Program – \$18,364,913.00.
2. 25-R-339 – Building Dept – \$24,534,861.00.
3. 25-R-340 – Local Housing Assist. – \$9,832,805.00.
4. 25-R-341 – Silver Springs CRA – 1,459,262.00.
5. 25-R-342 – Impact Fee East District – \$19,364,265.00.
6. 25-R-343 – Impact Fee West District – \$41,535,677.00.
7. 25-R-344 – Marion County Utility Fund – \$163,226,316.00.
8. 25-R-345 – Marion Oaks MSTU General Services – \$2,954,079.00.
9. 25-R-346 – General Municipal Service Units – \$716,695.00.
10. 25-R-347 – Road Improve/Maintenance Municipal Service Units – \$17,158,361.00.
11. 25-R-348 – Street Lighting Municipal Service Units – \$350,404.00.
12. 25-R-349 – Road Assessment Program Debt Services – \$599,155.00.
13. 25-R-350 – Series 2024A Capital Projects – \$106,509.00.

CLOSING COMMENTS:

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Ms. Fowler stated the final action to be taken this evening is to establish and announce the second public hearing to consider final adoption of the Countywide millage rates and budgets.

A motion was made by Commissioner Stone, seconded by Commissioner McClain, to schedule the public hearing to consider final adoption of the Countywide millage rates and budgets for Monday, September 22, 2025, at 6:00 p.m. in these Commission chambers. The motion was unanimously approved by the Board (5-0).

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

Chairman Bryant expressed appreciation for everyone's hard work relating to the budget process. She advised that the non-ad valorem assessments public hearing is Wednesday, September 10, 2025, at 5:30 p.m.

There being no further business to come before the Board, the meeting thereupon adjourned at 8:52 p.m.

Kathy Bryant, Chairman

Attest:

Gregory C. Harrell, Clerk