Marion County
Board of County Commissioners

Budget Workshop
Proposed Budget Overview

Wednesday, July 16, 2025

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

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

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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

	Millage Rate		Tax Levy Over (Under) Rolled-Back Rate		
	Rolled-Back	Tentative	Rolled-Back	Tentative	Difference
COUNTYWIDE					
Taxable Property Value	38,129,247,803				
General Fund					
Millage Rate and Levy	3.1516	3.47	$ 120,168,137	$ 132,308,490	$ 12,140,353
Fine & Forfeiture Fund					
Millage Rate and Levy	0.7809	0.96	$ 29,775,130	$ 36,604,078	$ 6,828,948
Health Unit Trust Fund					
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
Total Countywide and Non-Countywide Levy			$ 289,068,000	$ 326,871,535	$ 37,803,535
Rainbow Lakes Estates MSD					
Taxable Property Value	283,004,079				
Millage Rate and Levy	1.1401	1.25	$ 322,653	$ 353,755	$ 31,102

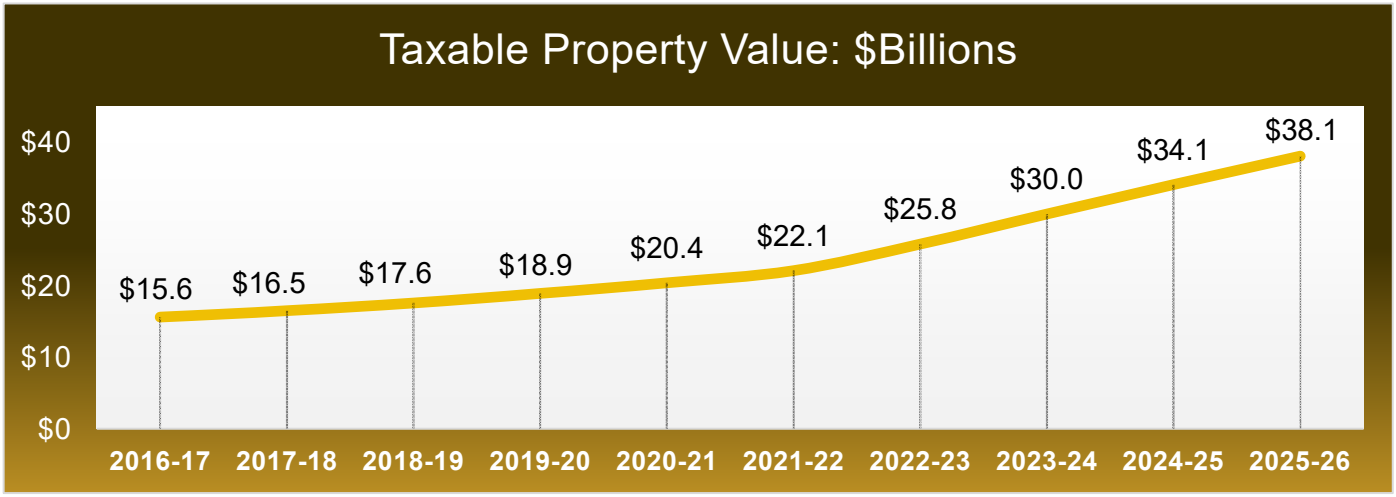
Marion County Board of County Commissioners
Comparison of SIMPLE MAJORITY MAXIMUM and TENTATIVE Tax Levies
Tentative Budget Fiscal Year 2025-26

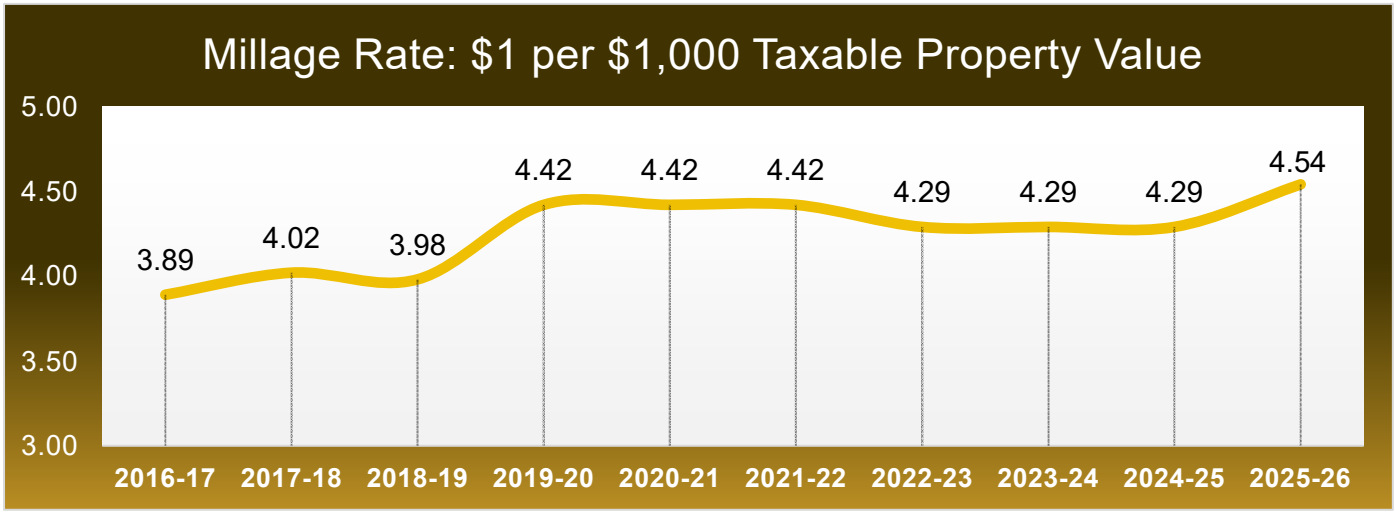
Prepared by: Clerk of Court and Comptroller - Budget Department

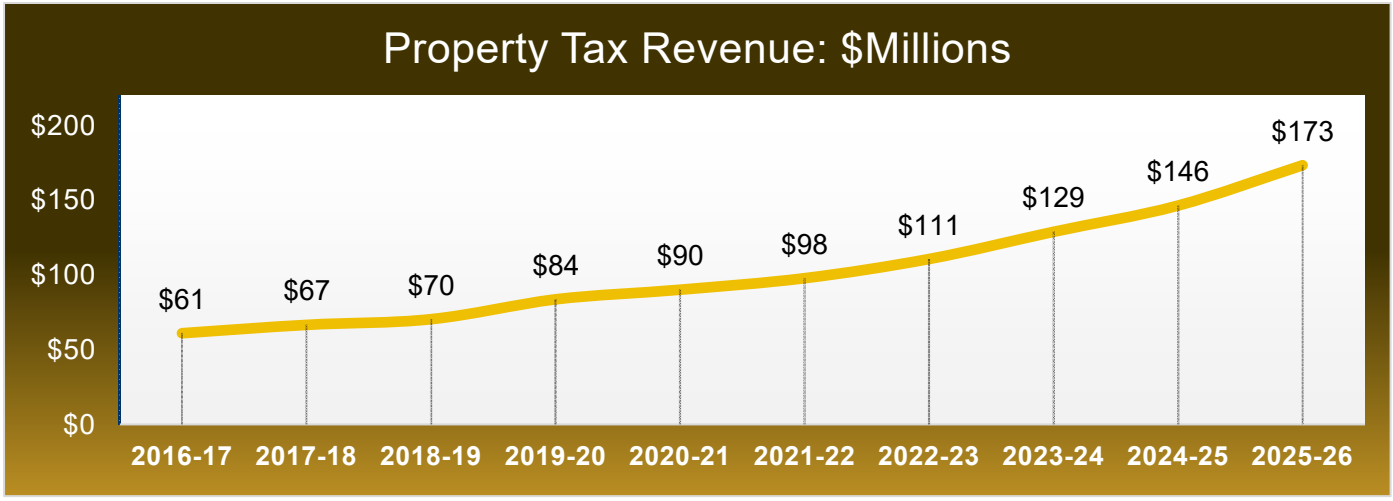
	Millage Rate		Tax Levy Over (Under) Maximum Millage Rate		
	Maximum	Tentative	Maximum	Tentative	Difference
COUNTYWIDE					
Taxable Property Value	38,129,247,803				
General Fund					
Millage Rate and Levy	4.2538	3.47	$ 162,194,194	$ 132,308,490	$ (29,885,704)
Fine & Forfeiture Fund					
Millage Rate and Levy	0.9600	0.96	$ 36,604,078	$ 36,604,078	$ -
Health Unit Trust Fund					
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)
NON-COUNTY-WIDE SPECIAL DISTRICTS					
MSTU for Law Enforcement					
Taxable Property Value	28,793,433,729				
Millage Rate and Levy	4.0700	4.07	$ 117,189,275	$ 117,189,275	$ -
Fire / Rescue MSTU					
Taxable Property Value	29,568,040,734				
Millage Rate and Levy	1.1580	1.11	$ 34,239,791	$ 32,820,525	$ (1,419,266)
Rainbow Lakes Estates - Rec.					
Taxable Property Value	264,689,435				
Millage Rate and Levy	0.8500	0.85	$ 224,986	$ 224,986	$ -
Marion Oaks MSTU - Rec.					
Taxable Property Value	2,092,894,340				
Millage Rate and Levy	2.7786	1.02	$ 5,815,316	$ 2,134,752	$ (3,680,564)
Silver Springs Shores - Rec.					
Taxable Property Value	440,351,368				
Millage Rate and Levy	3.4786	3.00	$ 1,531,806	$ 1,321,054	$ (210,752)
Hills of Ocala MSTU - Rec.					
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)
Rainbow Lakes Estates MSD					
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



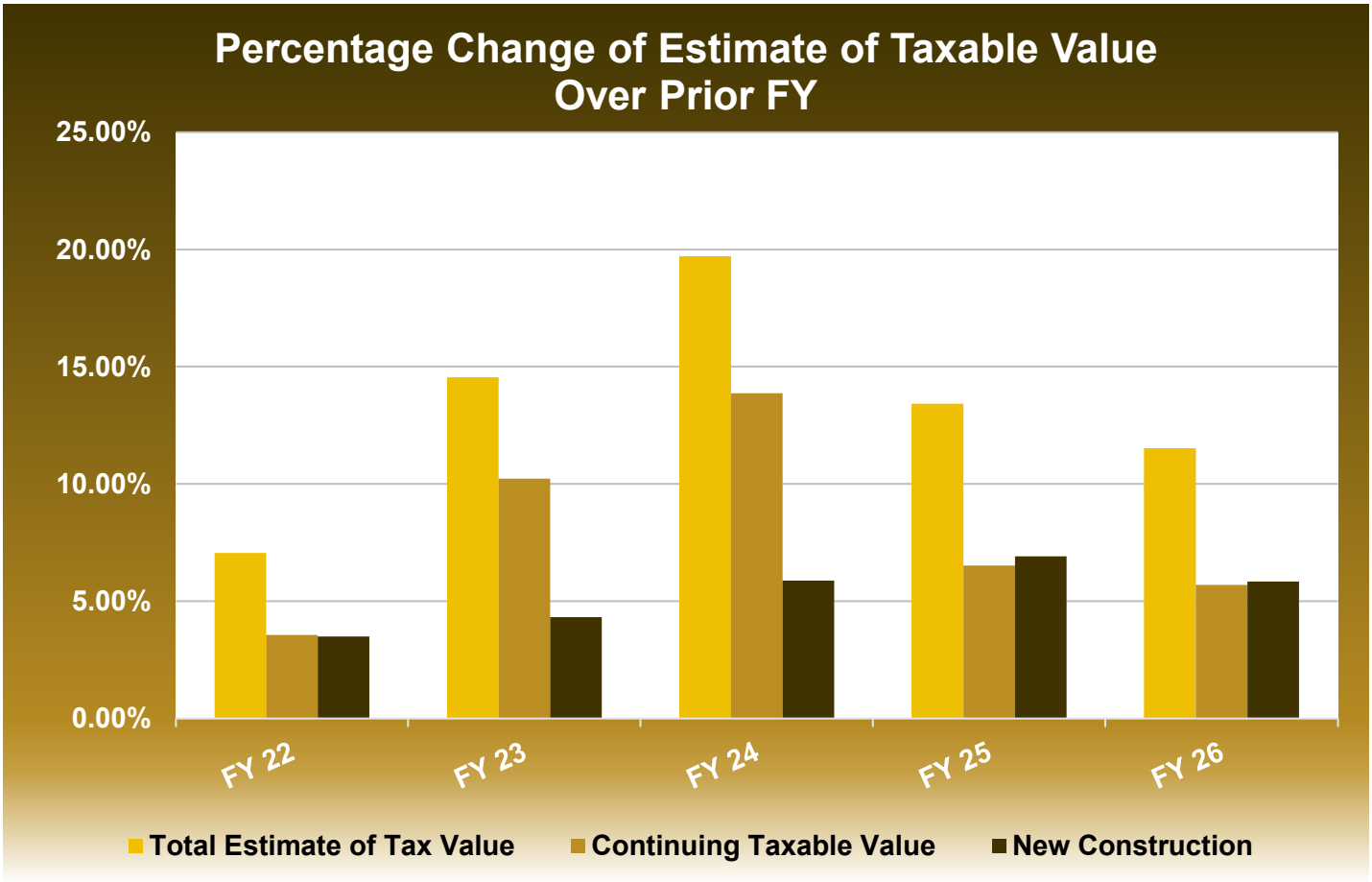




Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Countywide
Fiscal Years 2021-22 through 2025-26

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
SUMMARY					
Millage Rate:	4.42	4.29	4.29	4.29	4.54
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
Revenues by Organizational Unit			
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
Expenditures by Organizational Unit			
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	
Changes in Sources: (Increases)/Decreases		
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
Changes in Uses: Increases/(Decreases)		
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

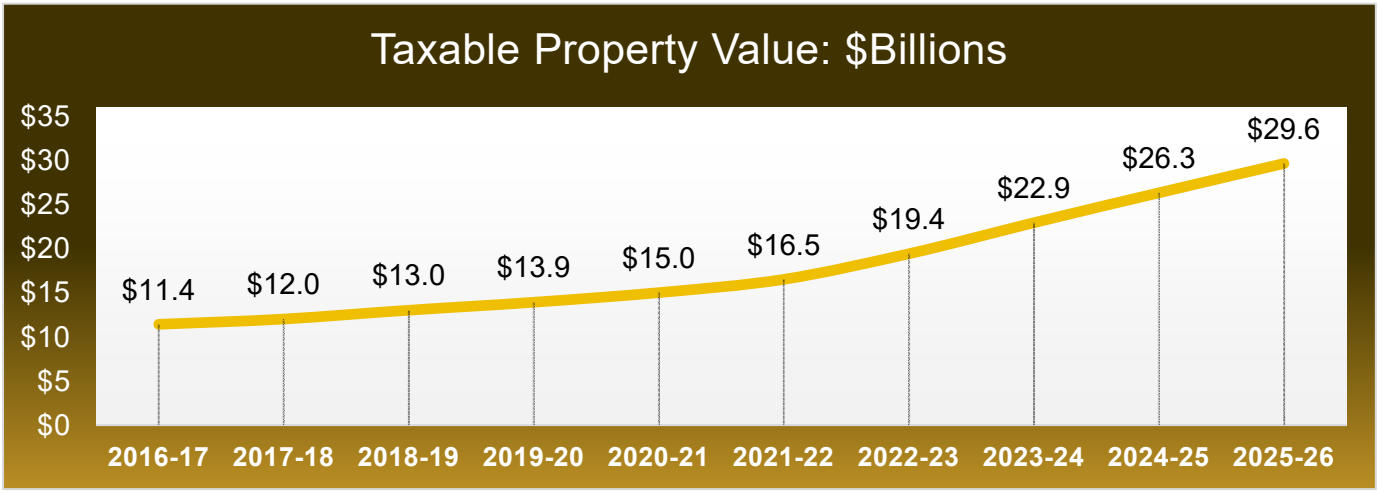
	Adopted Budget 2024-25	Difference	Tentative Budget 2025-26
Ad Valorem Millage Rate	0.83	0.13	0.96
Taxable Property Value	34,087,725,071		38,129,247,803
Revenues			
Ad Valorem @ 95%	26,878,171	7,895,703	34,773,874
Other Revenue	1,803,076	(274,361)	1,528,715
Total Revenues	28,681,247		36,302,589
Fund Balance Carry Forward	7,827,112	(619,228)	7,207,884
Total Revenues and Carry Forward	36,508,359		43,510,473
Expenditures			
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

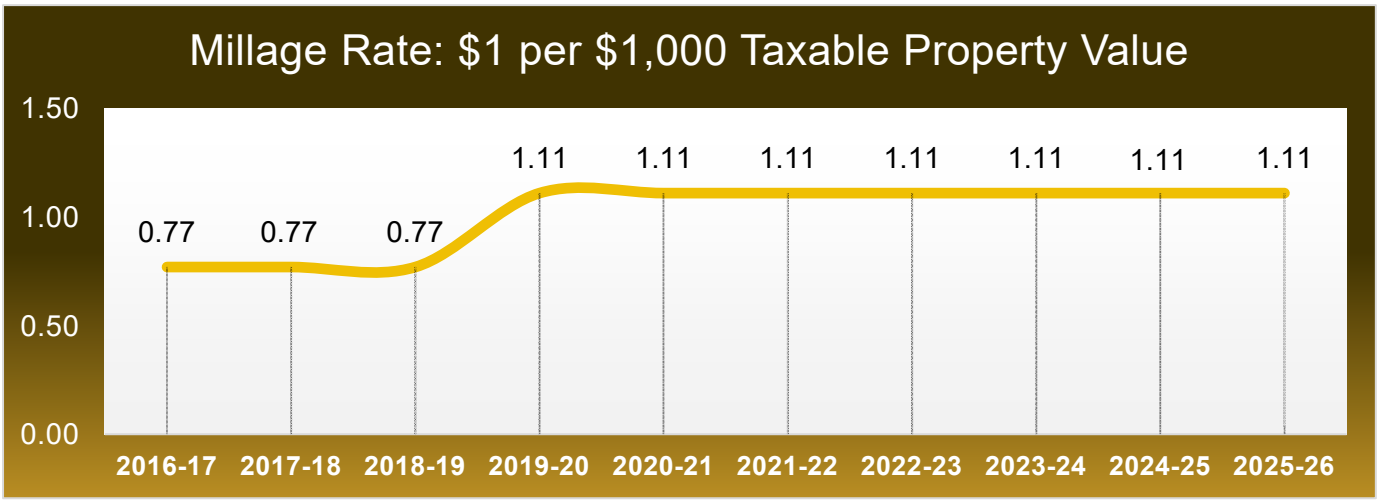
Net Increase (Decrease) in Ad Valorem Funding and Millage Rate		
Adopted Millage Rate 2024-25		0.83
Millage Change from Increase in Taxable Property Value	(3,186,741)	(0.09)
Adopted Tax Levy @ 95% 2024-25	26,878,171	
Changes in Sources: (Increases)/Decreases		
Other Revenue	274,361	0.01
Projected Carry Forward	619,228	0.01
Changes in Uses: Increases/(Decreases)		
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

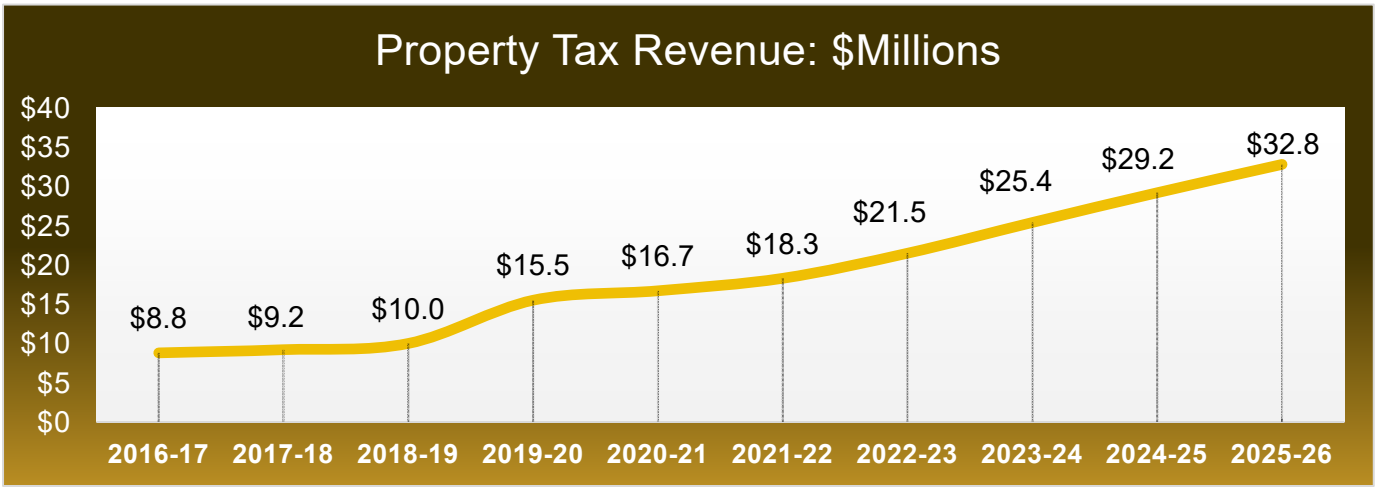
SUMMARY		
Millage Change from (Increase) in Taxable Property Value	(3,186,741)	(0.09)
Millage Change from Net Decrease in Other Revenues	274,361	0.01
Millage Change from Net Decrease in Fund Balance Carry Forward	619,228	0.01
Millage Change from (Increase) in Total Funding Sources	(2,293,152)	(0.07)
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



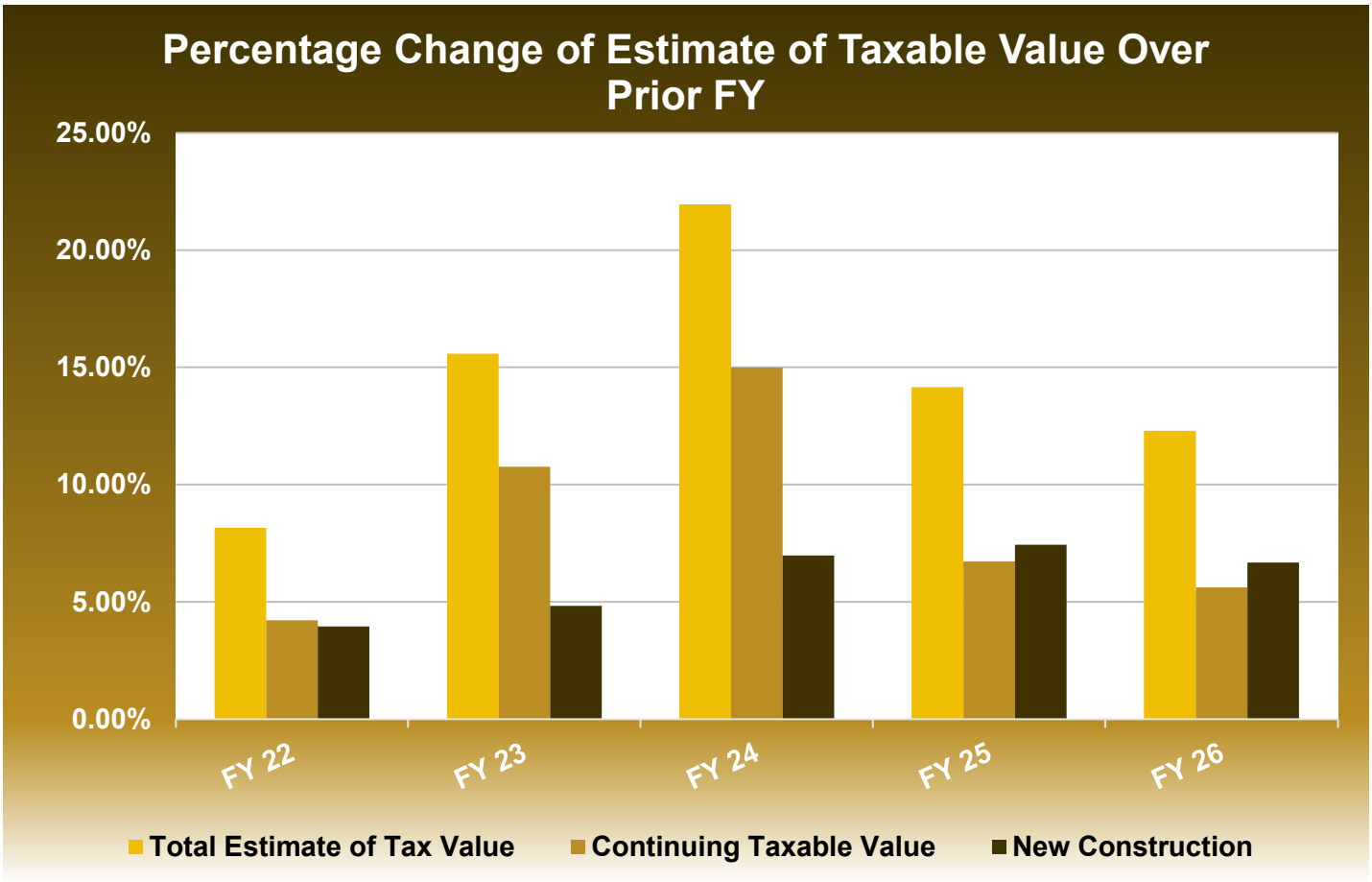




Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Fire Rescue and EMS Fund
Fiscal Years 2021-22 through 2025-26

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
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

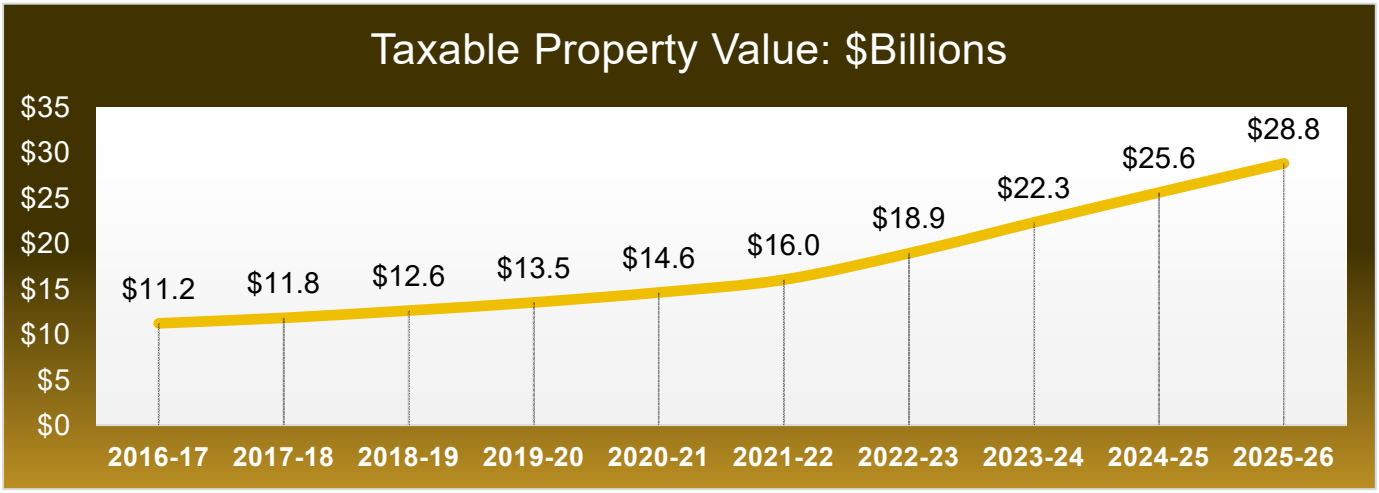
	Adopted Budget 2024-25	Difference	Tentative Budget 2025-26
Ad Valorem Millage Rate	1.11	-	1.11
Taxable Property Value	26,267,303,796		29,568,040,734
Revenues			
Ad Valorem @ 95%	27,698,872	3,480,627	31,179,499
Special Assessments - Fire Protection @ 95%	35,125,409	19,672,286	54,797,695
Other Revenue	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
Expenditures			
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

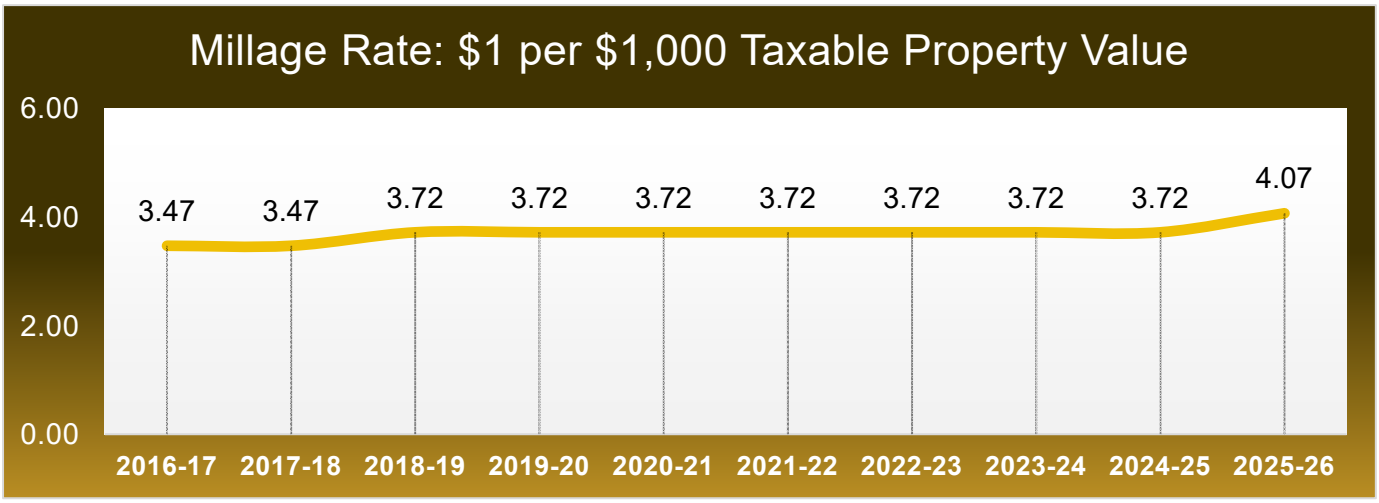
Net Increase (Decrease) in Ad Valorem Funding and Millage Rate		
Adopted Millage Rate 2024-25		1.11
Millage Change from Increase in Taxable Property Value	(3,480,627)	(0.12)
Adopted Tax Levy @ 95% 2024-25	27,698,872	
Changes in Sources: (Increases)/Decreases		
Special Assessments - Fire Protection	(19,672,286)	(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

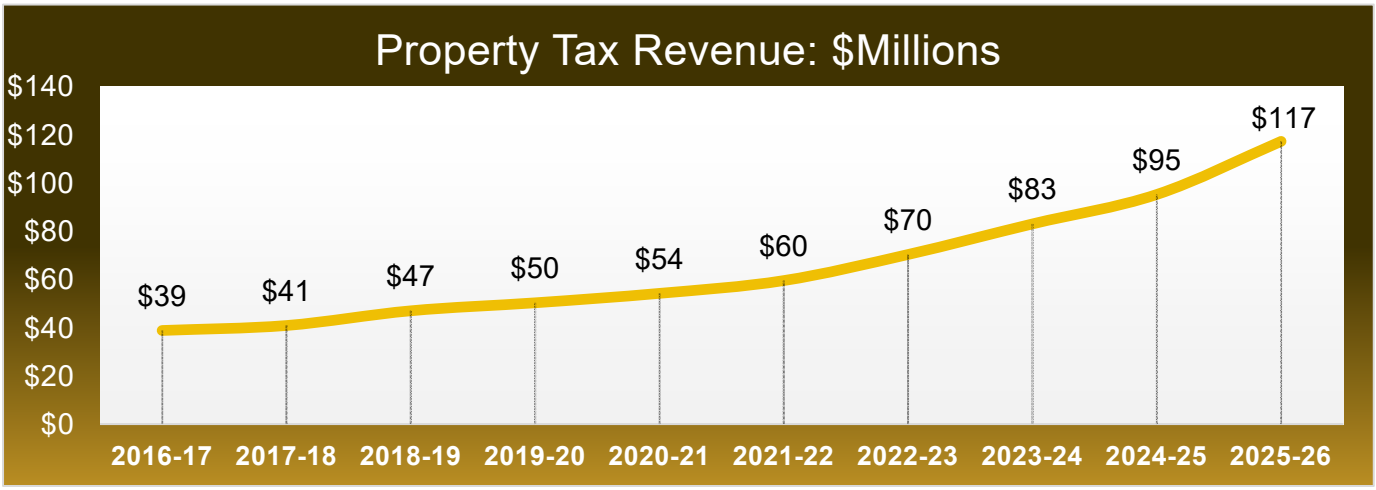
SUMMARY		
Millage Change from (Increase) in Taxable Property Value	(3,480,627)	(0.12)
Millage Change from Net (Increase) in Other Revenues	(19,893,390)	(0.71)
Millage Change from Net (Increase) in Fund Balance Carry Forward	5,335,124	0.19
Millage Change from (Increase) in Total Funding Sources	(18,038,893)	(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



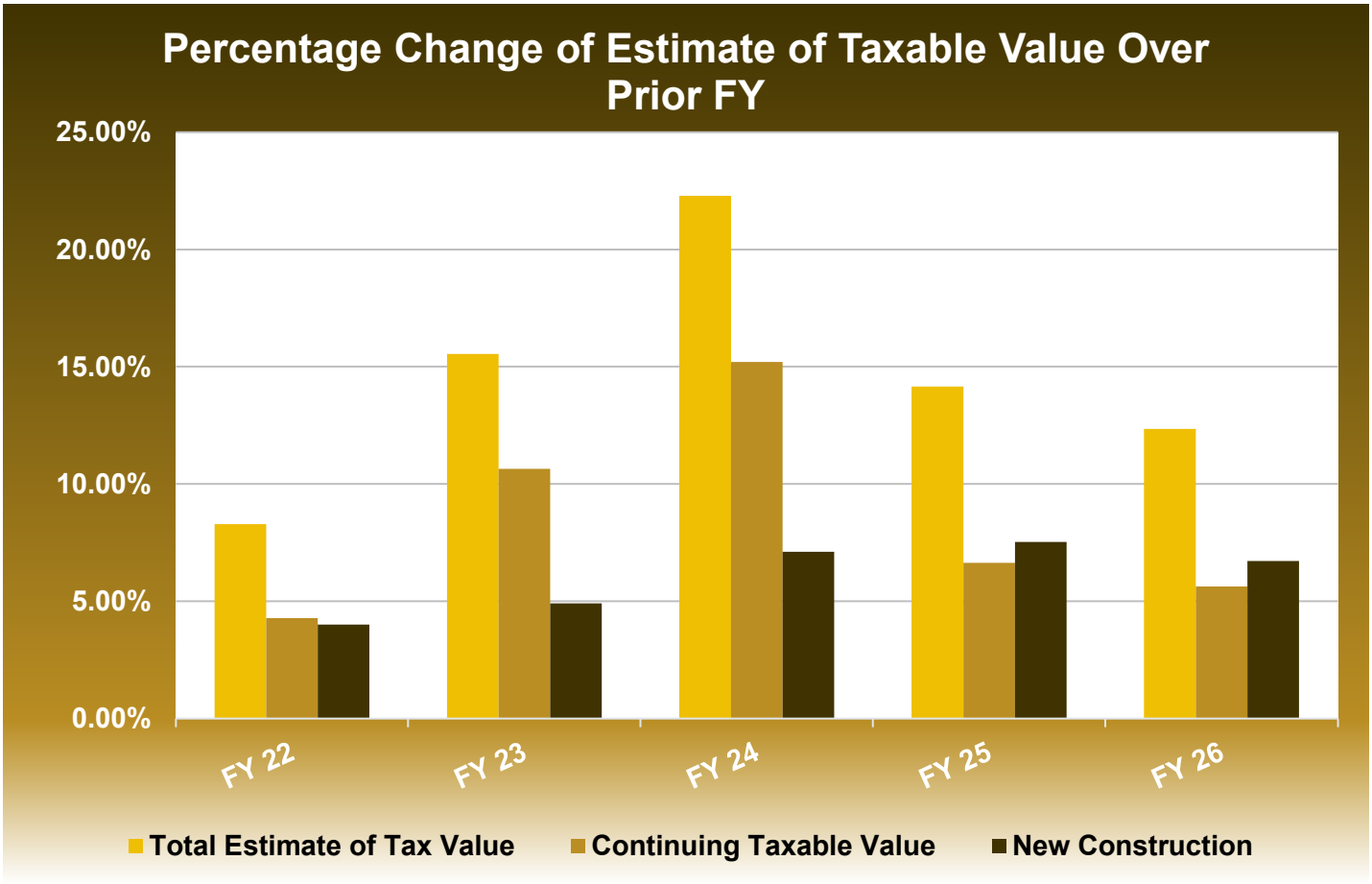




Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - MSTU for Law Enforcement
Fiscal Years 2021-22 through 2025-26

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
SUMMARY					
Millage Rate:	3.72	3.72	3.72	3.72	4.07
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
Revenues			
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
Expenditures			
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

	Adopted 2024-25	Proposed 2025-26	Change
Millage Rate			
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
Property Tax Levy			
Countywide	$ 620	$ 708	$ 88
MSTU for Law Enforcement	537	635	98
Fire Rescue MSTU	160	173	13
Total Tax Levy - Countywide & Major MSTUs	$ 1,317	$ 1,516	$ 199
Homestead Single Family Properties			
Countywide Average Taxable Value	$ 122,945	$ 131,339	$ 8,394
Property Tax Levy			
Countywide	$ 527	$ 596	$ 69
MSTU for Law Enforcement	457	535	78
Fire Rescue MSTU	136	146	10
Total Tax Levy - Countywide & Major MSTUs	$ 1,120	$ 1,277	$ 157

Example: Homestead Single Family Property with 2.9% Increase

	2024-25	2025-26	Change
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
Property Tax Levy			
Countywide	$ 644	$ 704	$ 60
MSTU for Law Enforcement	558	631	73
Fire Rescue MSTU	167	172	5
Total Tax Levy - Countywide & Major MSTUs	$ 1,369	$ 1,507	$ 138

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

Millage Rates	Adopted 2024-25	Proposed 2025-26	Millage Increase
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

Property Category	Average Taxable Value 2024-25	Average Taxable Value 2025-26	Total Tax Levy 2024-25	Total Tax Levy 2025-26	Tax Levy Increase
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

	Adopted 2024-25	Estimate 2025-26	Change
Millage Rate			
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
Property Tax Levy			
Countywide	$ 620	$ 669	$ 49
MSTU for Law Enforcement	537	580	43
Fire Rescue MSTU	160	173	13
Total Tax Levy - Countywide & Major MSTUs	$ 1,317	$ 1,422	$ 105
Homestead Single Family Properties			
Countywide Average Taxable Value	$ 122,945	$ 131,339	$ 8,394
Property Tax Levy			
Countywide	$ 527	$ 563	$ 36
MSTU for Law Enforcement	457	489	32
Fire Rescue MSTU	136	146	10
Total Tax Levy - Countywide & Major MSTUs	$ 1,120	$ 1,198	$ 78

Example: Homestead Single Family Property with 2.9% Increase

	2024-25	2025-26	Change
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
Property Tax Levy			
Countywide	$ 644	$ 665	$ 21
MSTU for Law Enforcement	558	577	19
Fire Rescue MSTU	167	172	5
Total Tax Levy - Countywide & Major MSTUs	$ 1,369	$ 1,414	$ 45

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

Millage Rates	Adopted 2024-25	Estimate 2025-26	Millage Increase
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	-

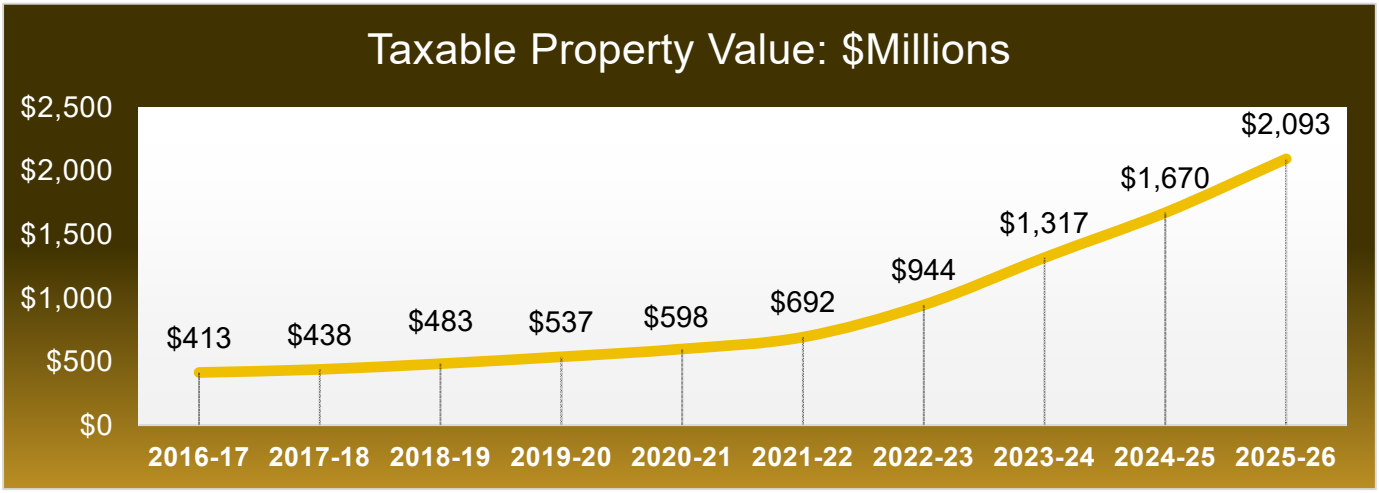
Property Category	Average Taxable Value 2024-25	Average Taxable Value 2025-26	Total Tax Levy 2024-25	Total Tax Levy 2025-26	Tax Levy Increase
All Single Family Home	$ 144,430	$ 155,944	$ 1,317	$ 1,422	$ 105
Homestead Single Family Home	$ 122,945	$ 131,339	$ 1,120	$ 1,198	$ 78
One Story Store	$ 592,419	$ 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

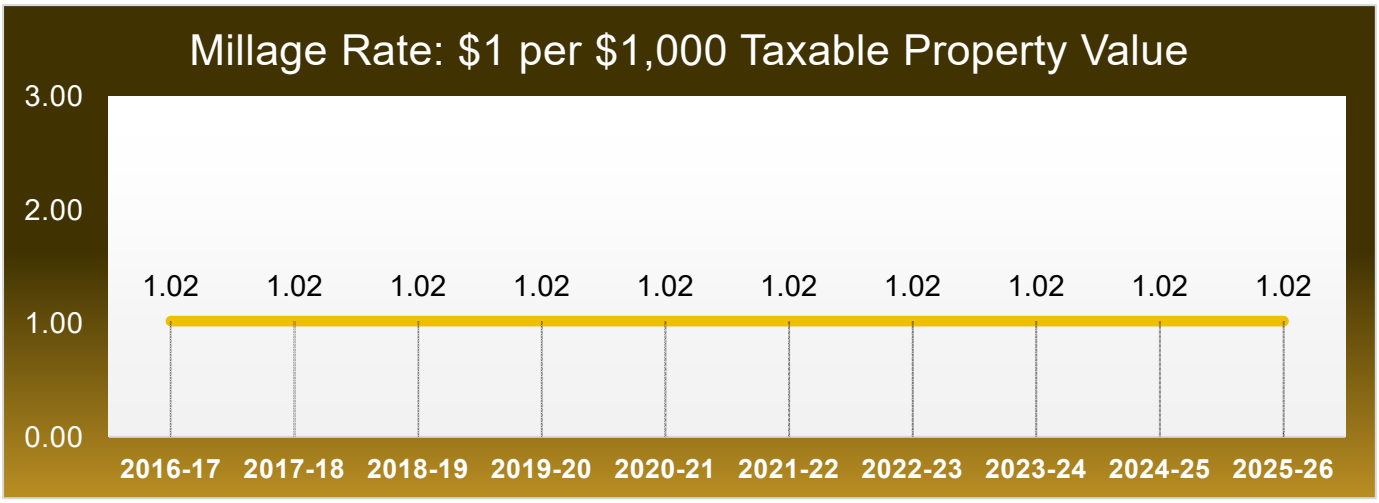
Note: Countywide average taxable values applied to all millage rates presented, average values within MSTUs vary.

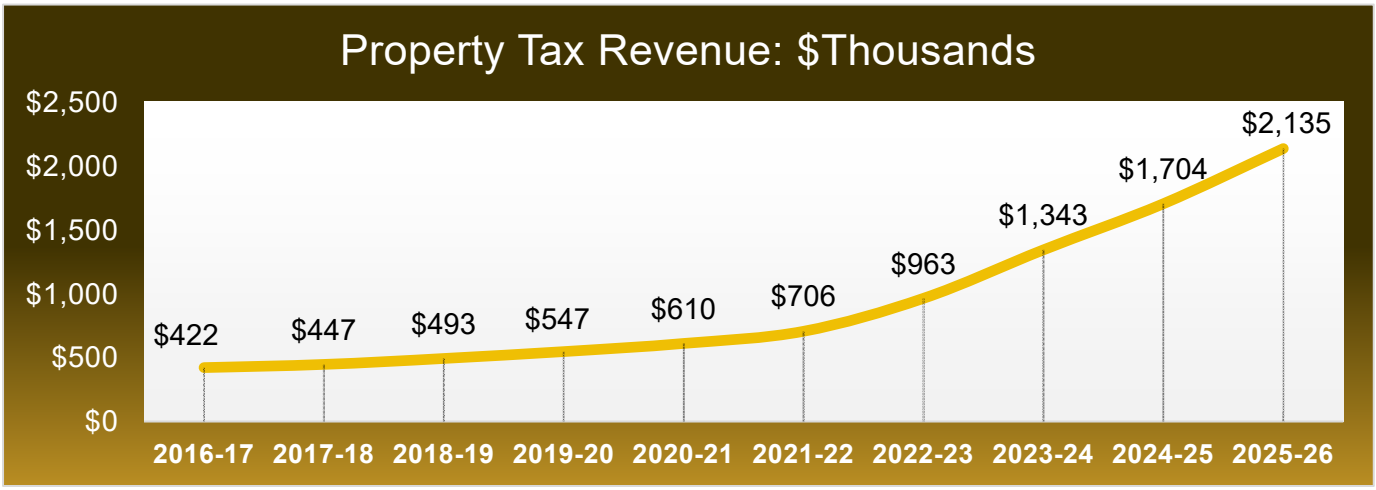
Source: Countywide Average Taxable Values - Marion County Property Appraiser

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



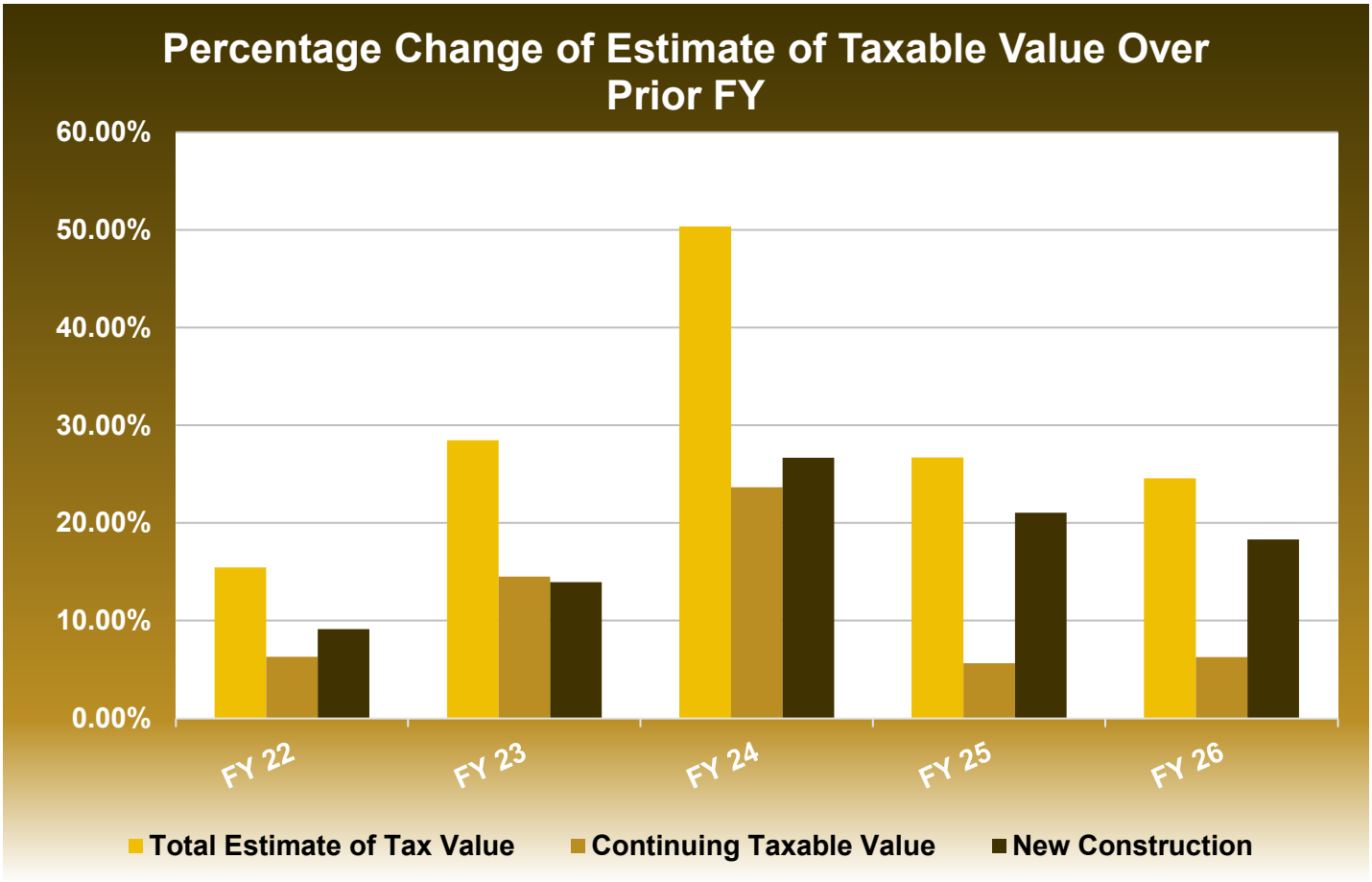




Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Marion Oaks MSTU
Fiscal Years 2021-22 through 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

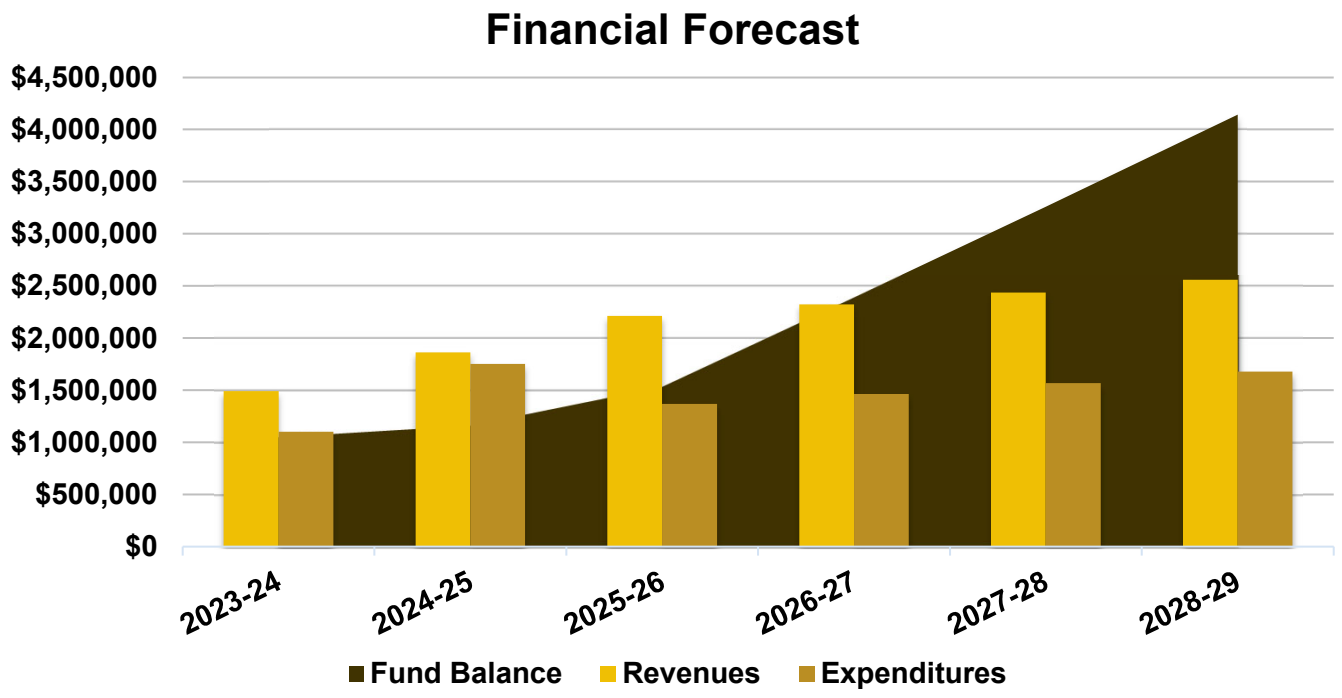
	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
SUMMARY					
Millage Rate:	1.02	1.02	1.02	1.02	1.02
Continuing Taxable Value	627,200,000	780,000,000	1,081,950,000	1,389,509,968	1,770,826,811
New Construction	54,000,000	95,000,000	233,300,000	277,010,179	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

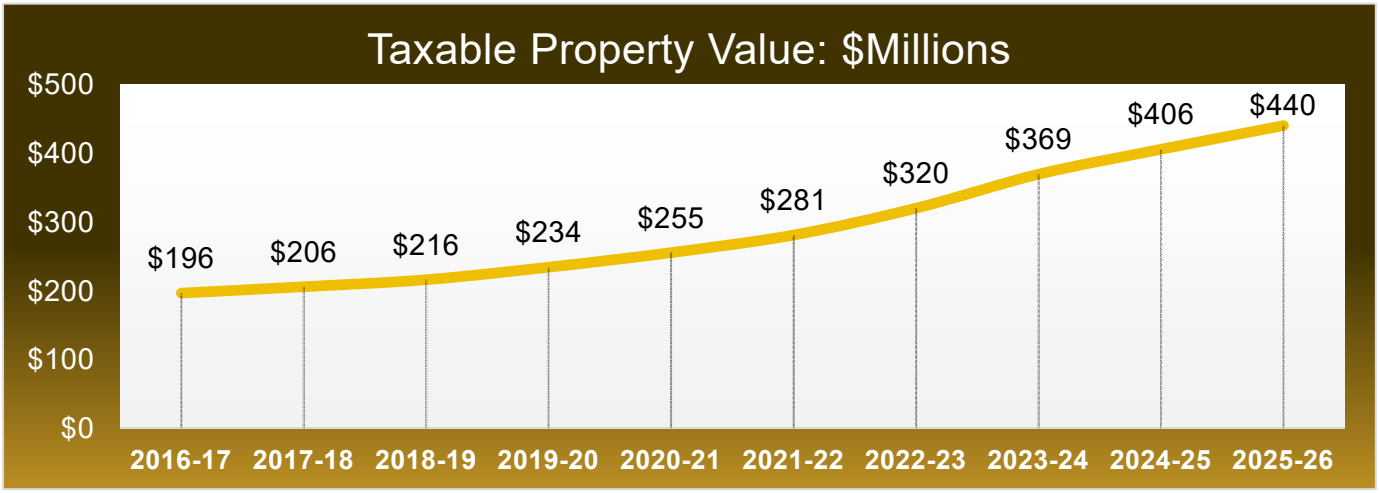
Prepared by: Clerk of Court and Comptroller - Budget Department

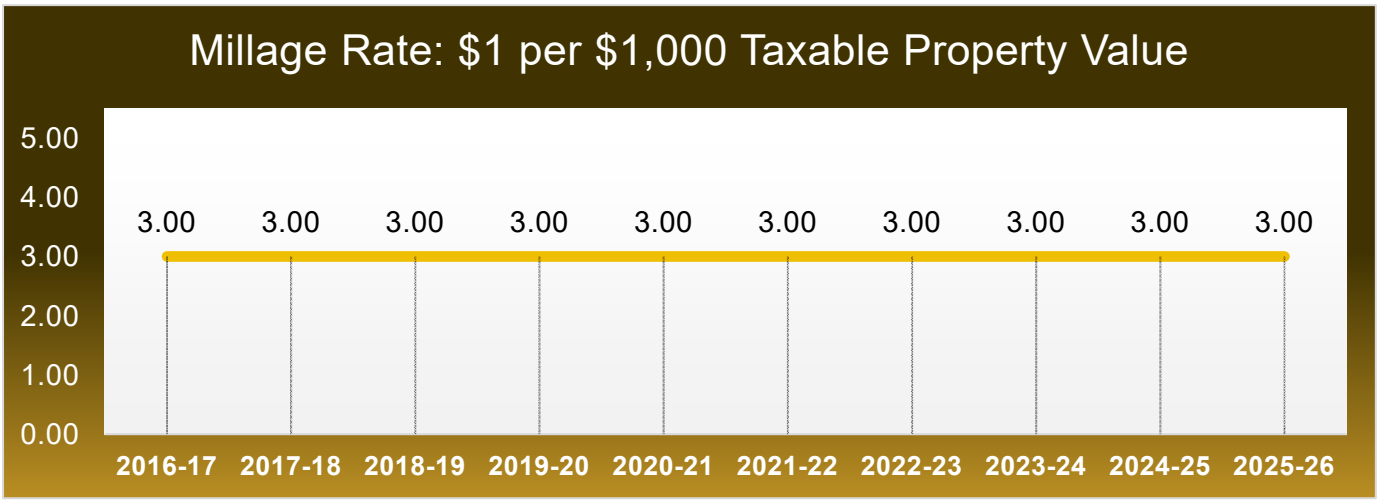
	Actual 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Millage Rate:	1.02	1.02	1.02	1.02	1.02	1.02
Revenues	1,491,320	1,860,393	2,210,424	2,320,946	2,436,994	2,558,844
Balances Forward - Cash Regular	661,679	1,051,235	689,864	1,532,070	2,389,022	3,259,542
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

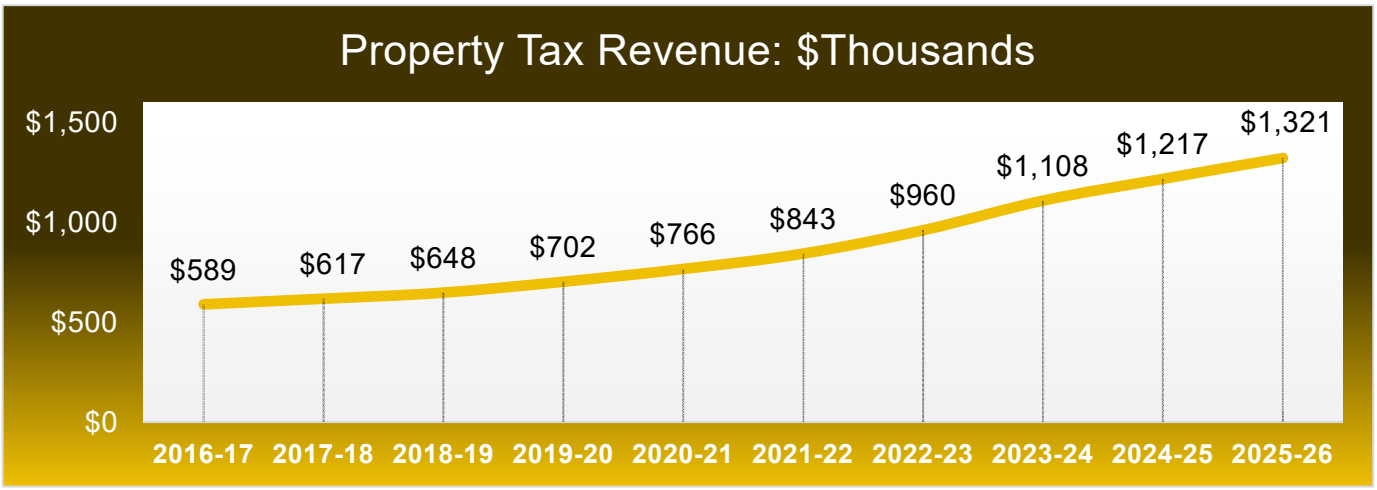


Silver Springs Shores - Special Tax District
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2016-17 through 2025-26 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



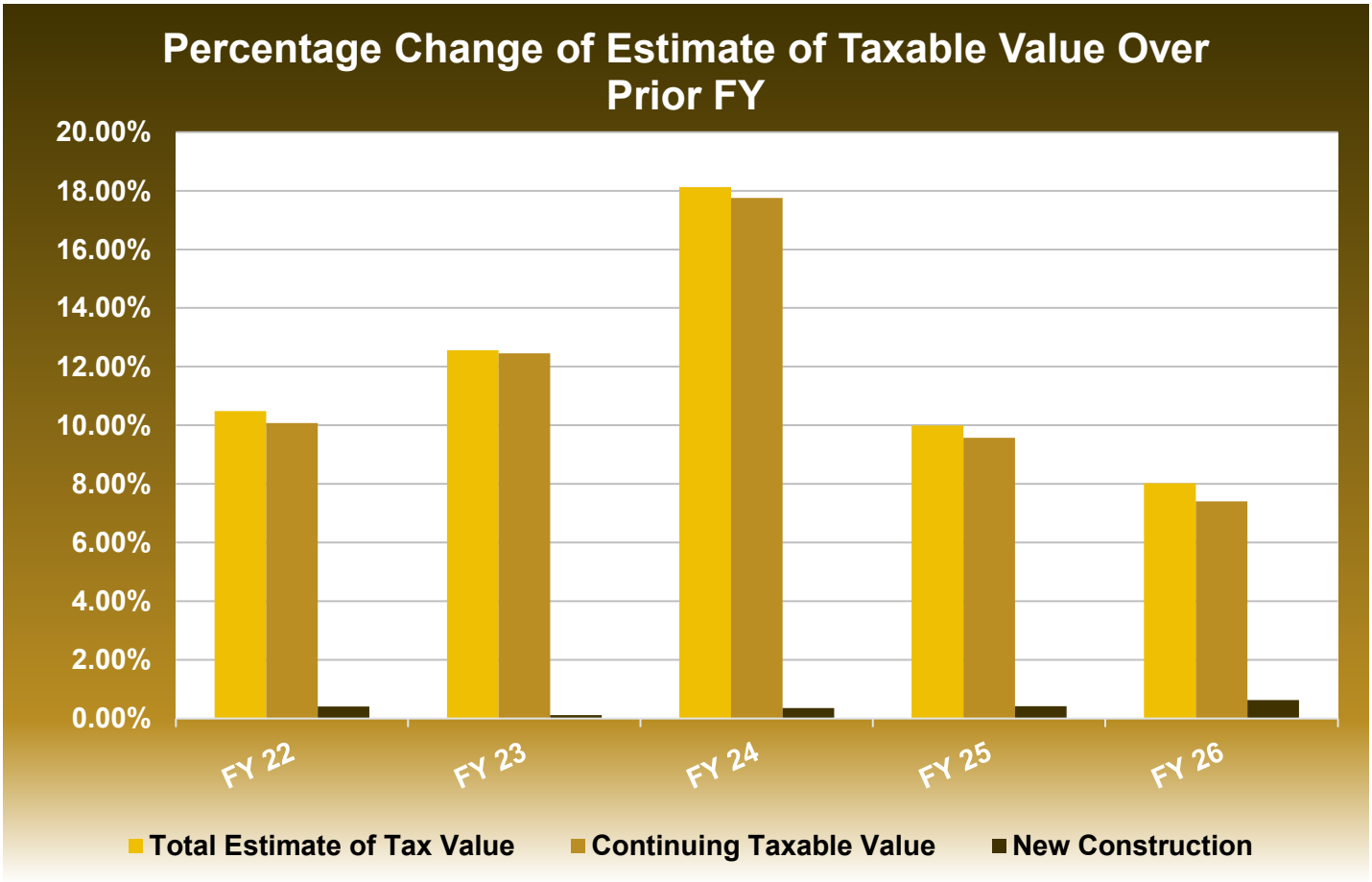




Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Silver Springs Shores Special Tax District
Fiscal Years 2021-22 through 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

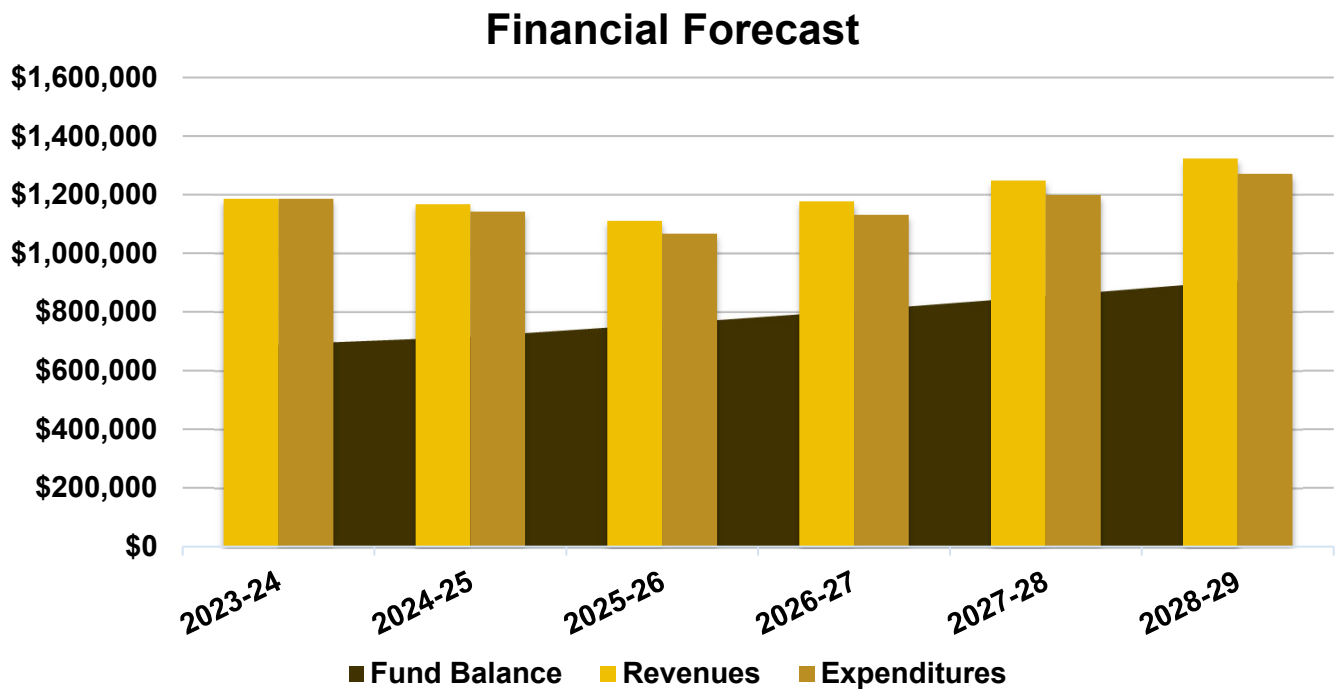
	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
SUMMARY					
Millage Rate:	3.00	3.00	3.00	3.00	3.00
Continuing Taxable Value	275,200,000	310,595,000	366,110,000	402,367,556	433,811,270
New Construction	1,000,000	295,000	1,100,000	1,540,342	2,505,025
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

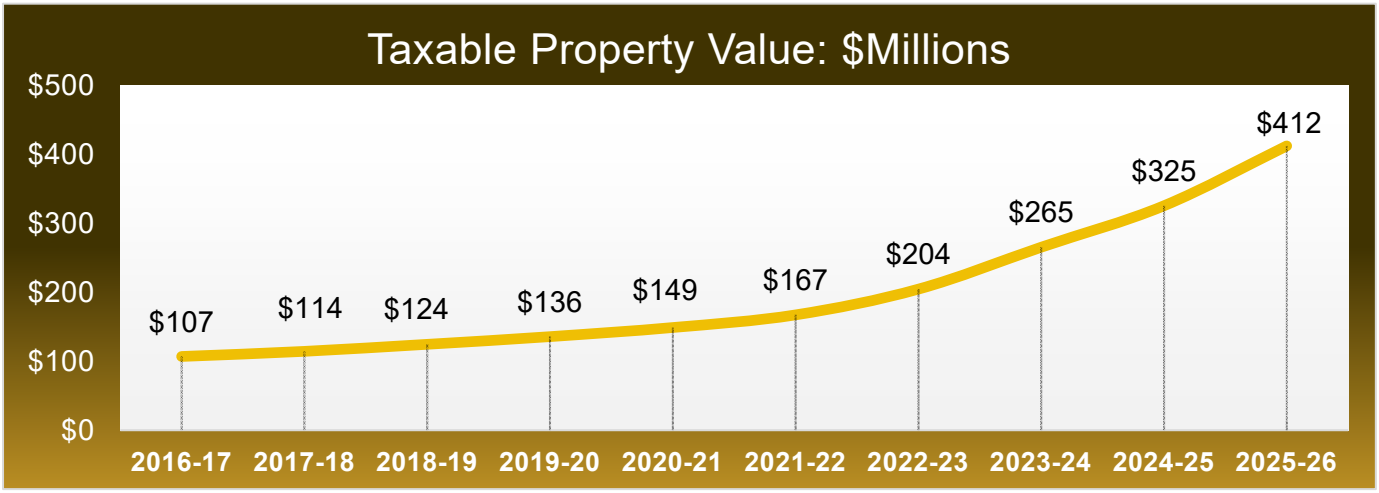
Prepared by: Clerk of Court and Comptroller - Budget Department

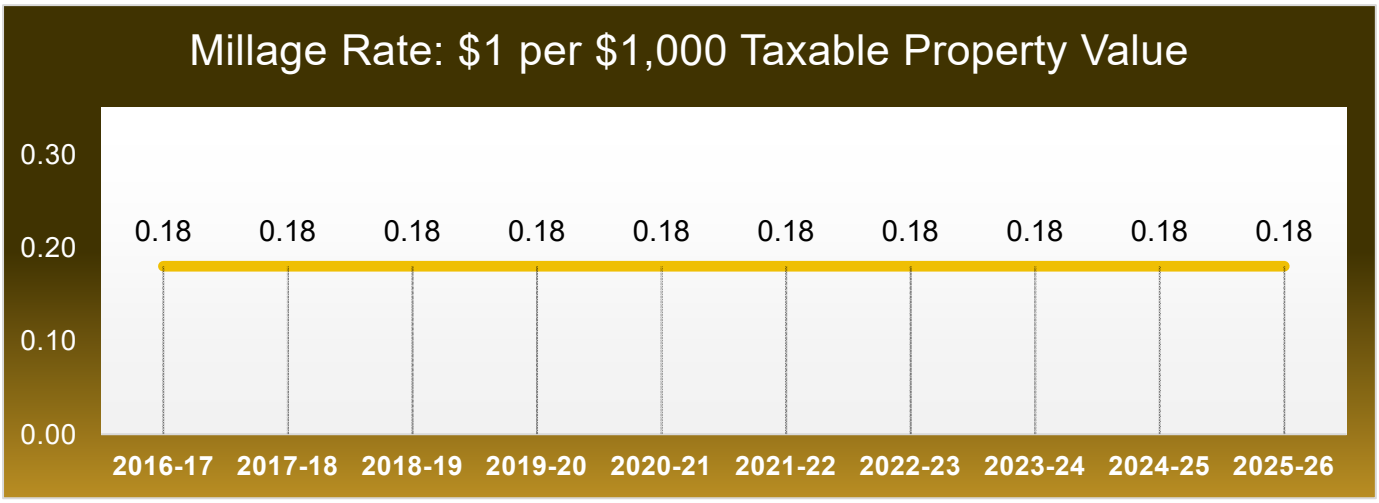
	Actual 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Millage Rate:	3.00	3.00	3.00	3.00	3.00	3.00
Revenues	1,186,209	1,167,711	1,110,743	1,177,388	1,248,032	1,322,914
Balances Forward - Cash Regular	689,865	690,761	716,407	760,091	806,396	855,480
TOTAL REVENUES & 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

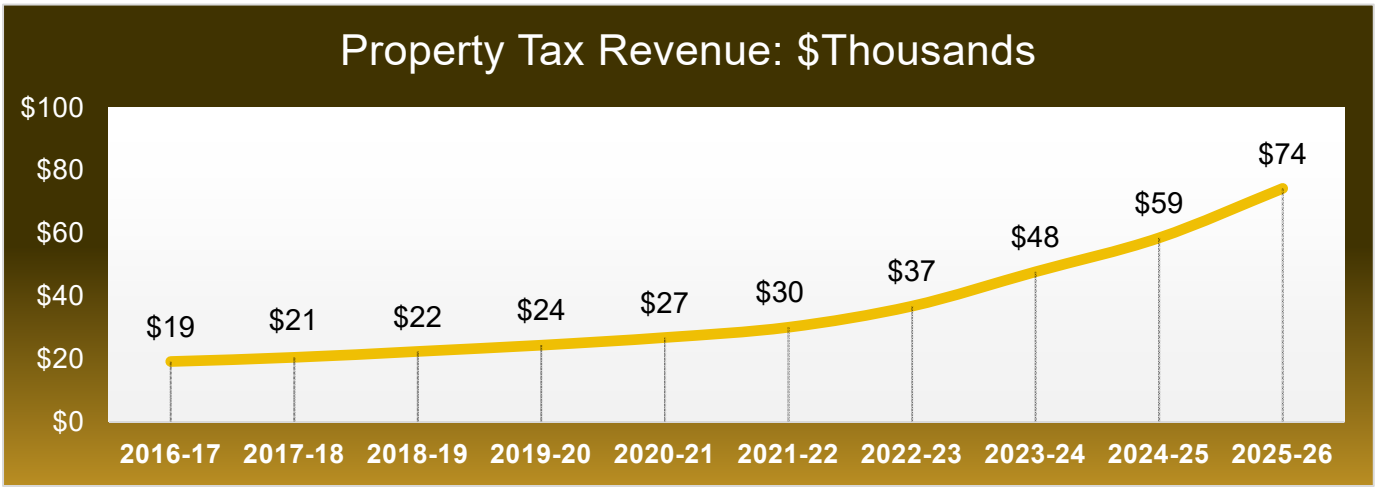


Hills of Ocala MSTU for Recreation
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2016-17 through 2025-26 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



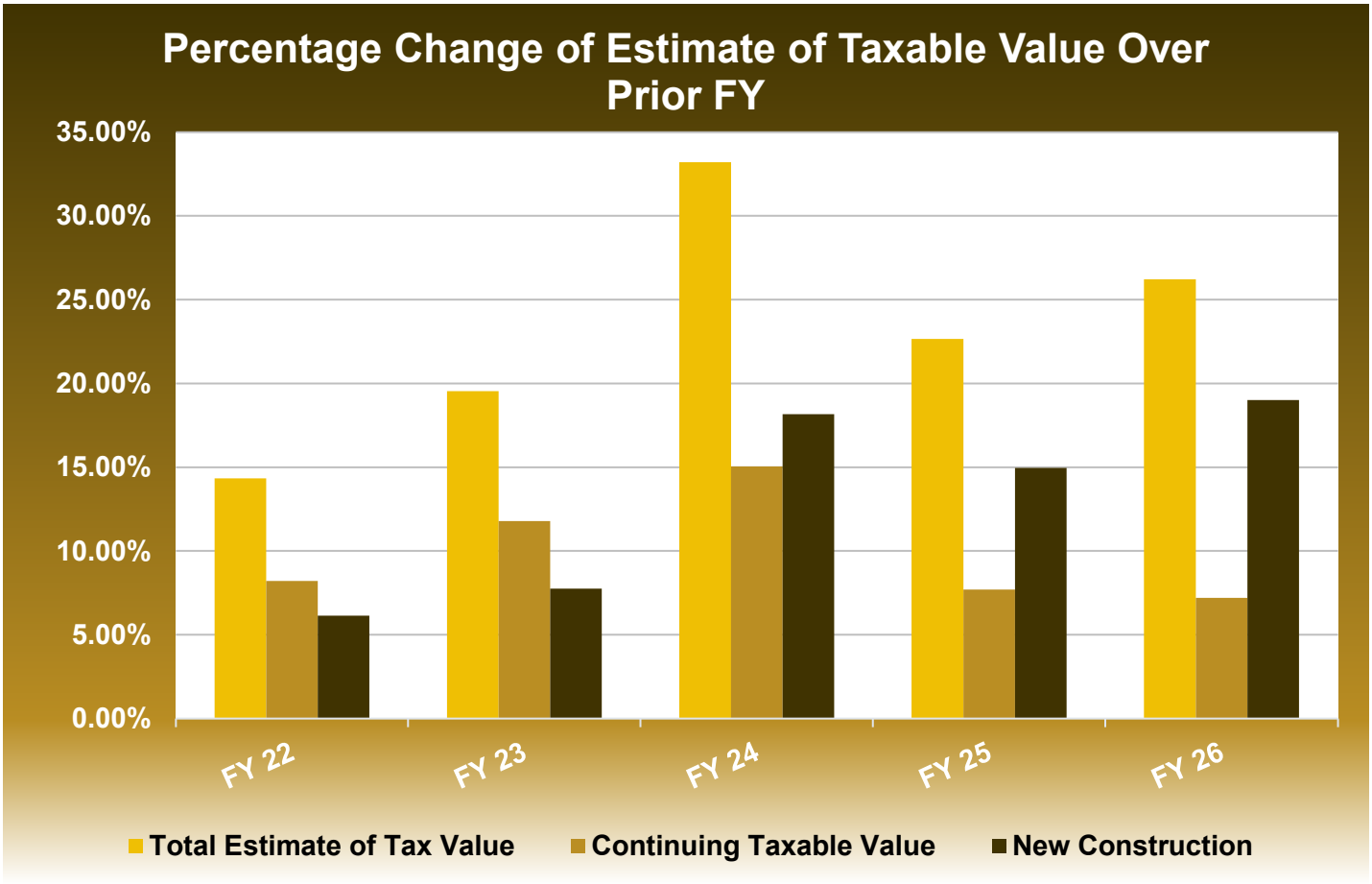




Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Hills of Ocala MSTU for Recreation
Fiscal Years 2021-22 through 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

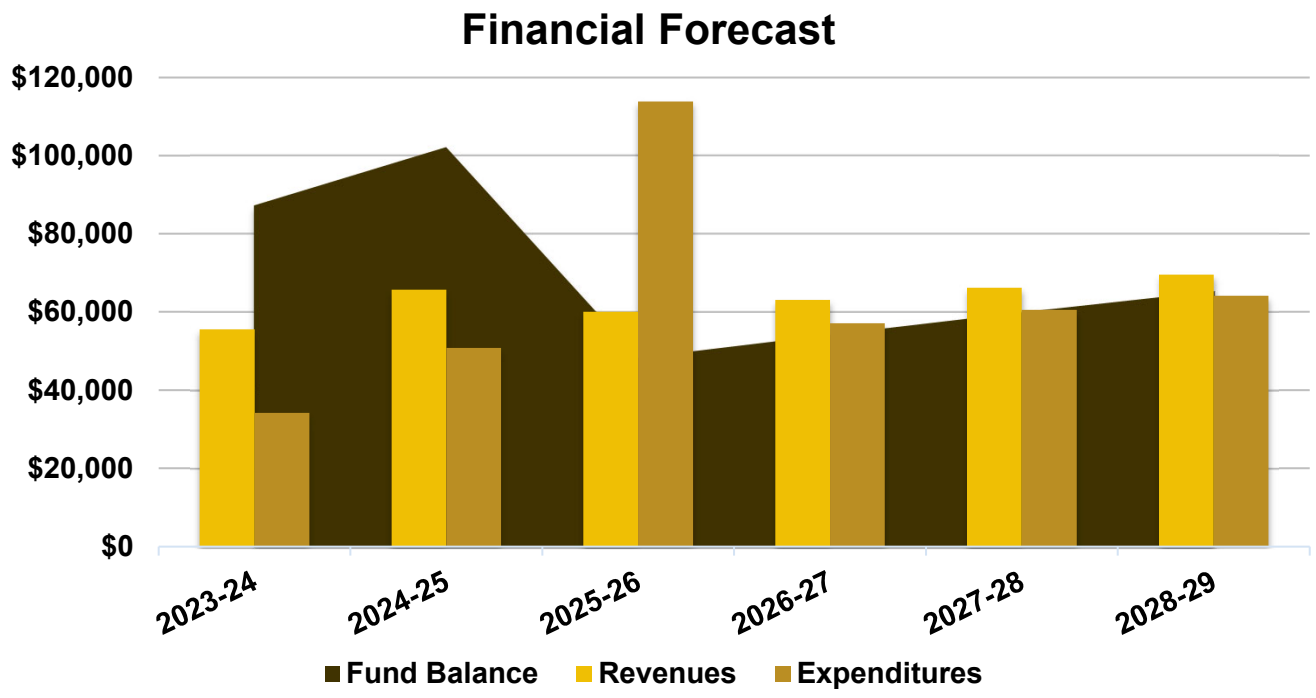
	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
SUMMARY					
Millage Rate:	0.18	0.18	0.18	0.18	0.18
Continuing Taxable Value	156,900,000	185,340,000	228,000,000	284,326,558	347,134,649
New Construction	8,900,000	12,850,000	36,000,000	39,470,461	61,537,051
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

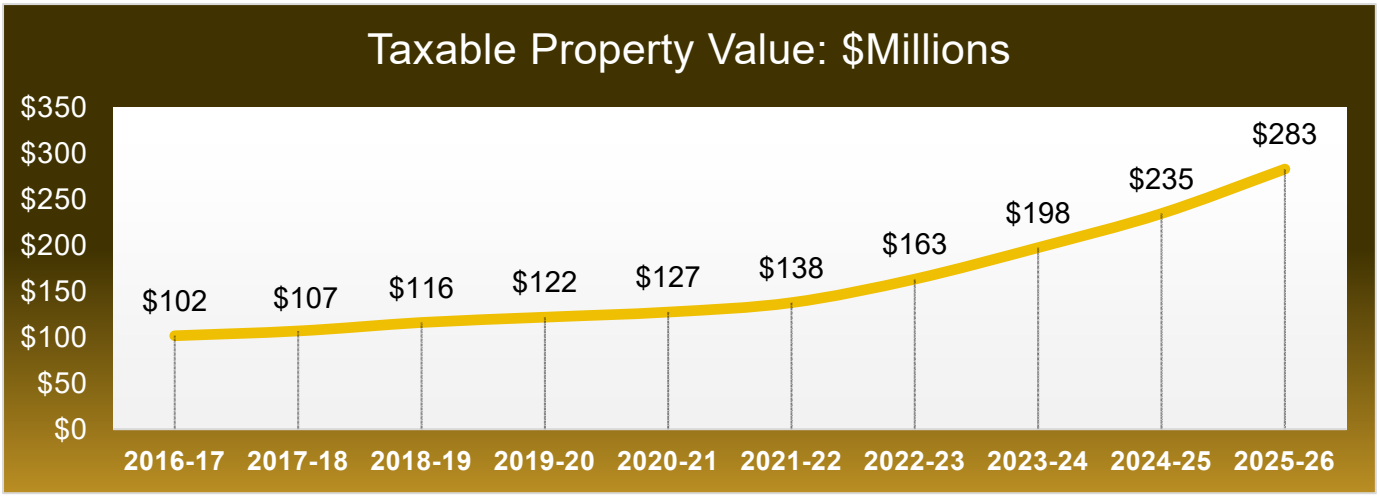
Prepared by: Clerk of Court and Comptroller - Budget Department

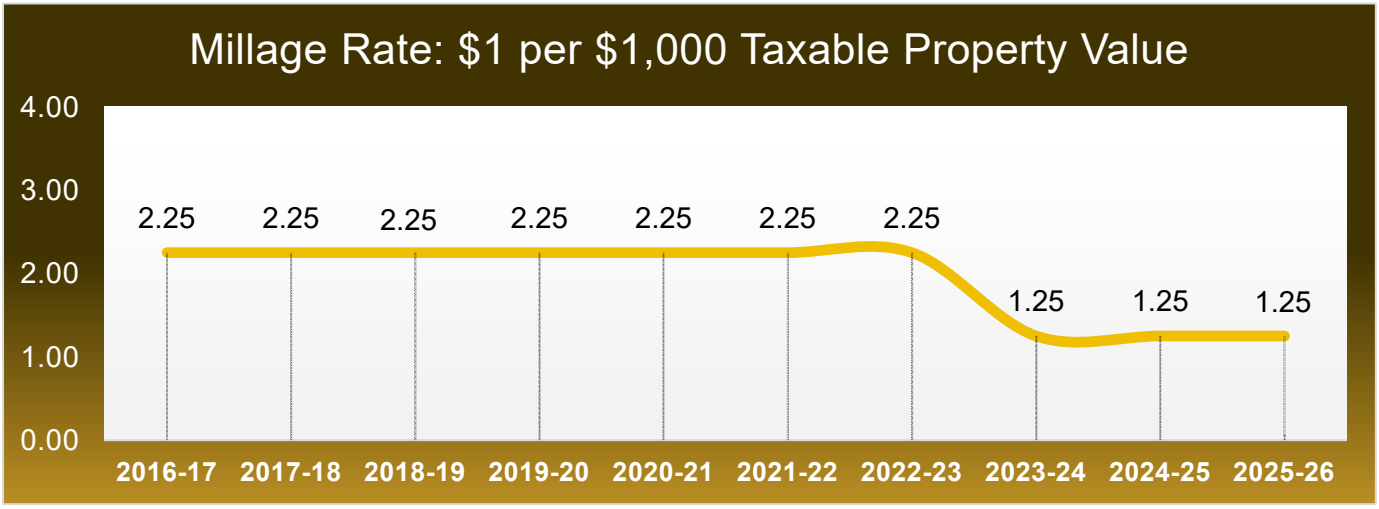
	Actual 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Millage Rate:	0.18	0.18	0.18	0.18	0.18	0.18
Revenues	55,521	65,687	60,032	63,034	66,186	69,496
Balances Forward - Cash Regular	65,873	87,213	102,108	48,300	54,263	59,953
TOTAL REVENUES & OTHER	121,394	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

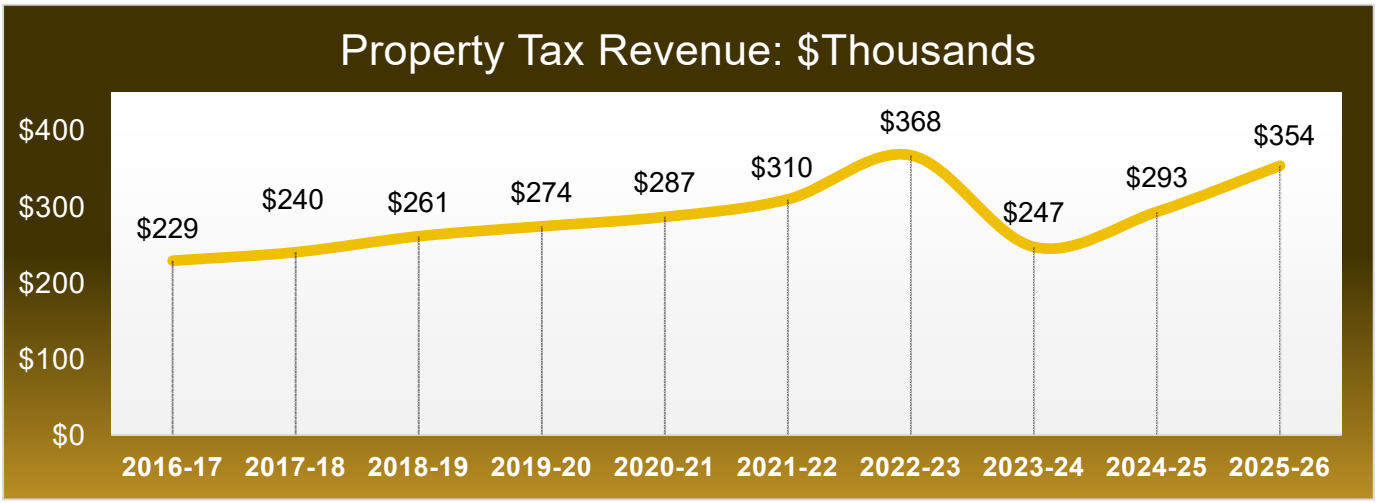


Rainbow Lakes Estates - Municipal Service District
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2016-17 through 2025-26 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department





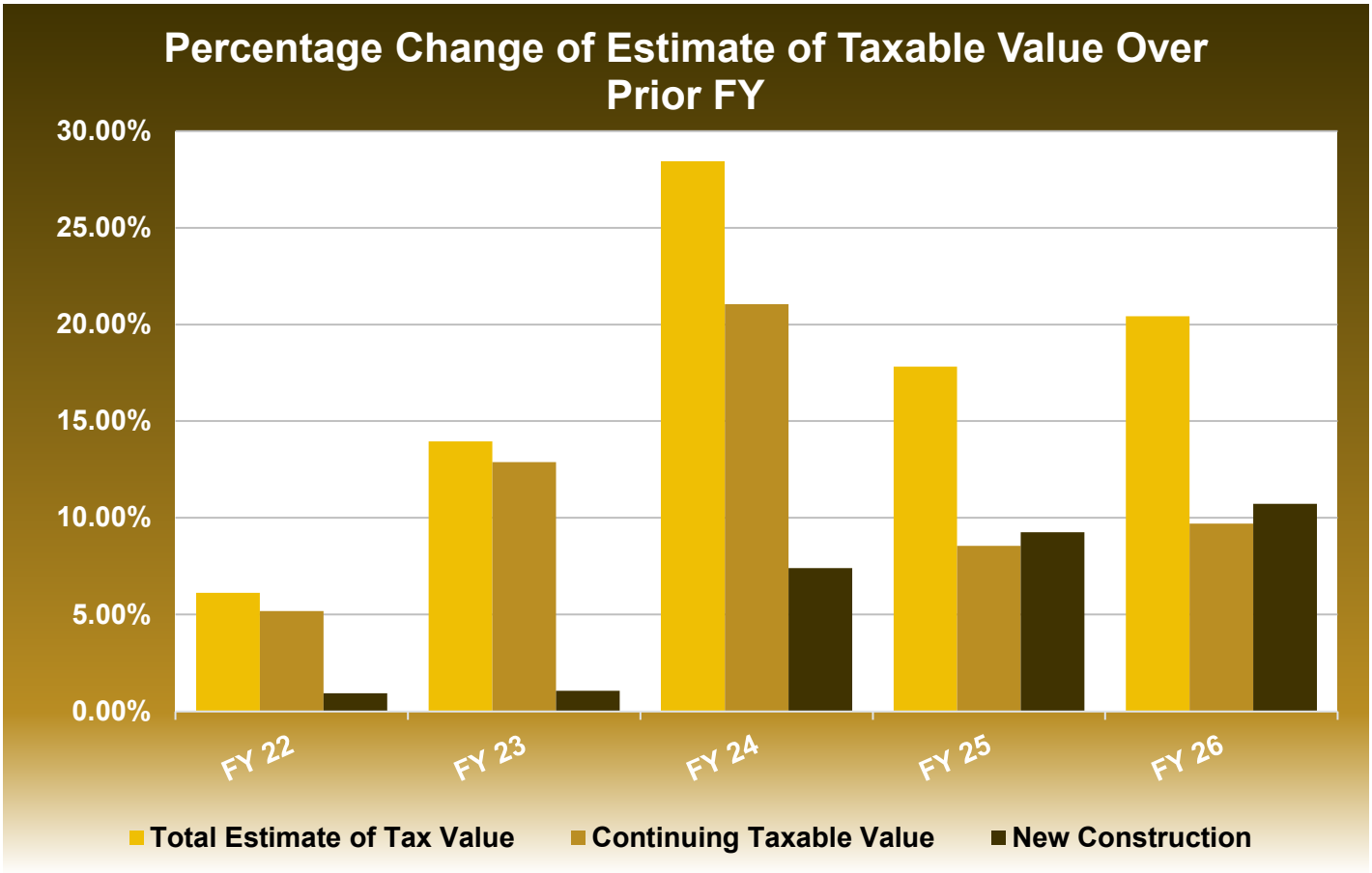


Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Rainbow Lakes Estates MSD
Fiscal Years 2021-22 through 2025-26

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
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

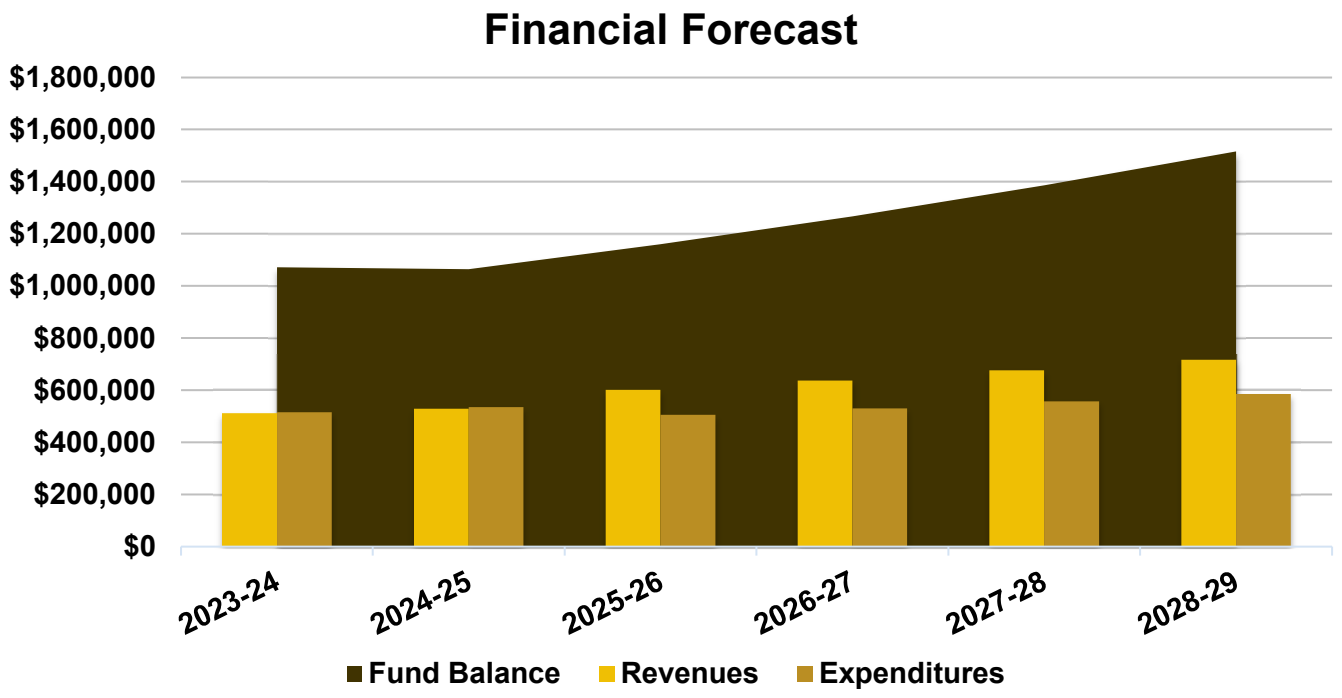
* Does not include new construction for Levy County



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

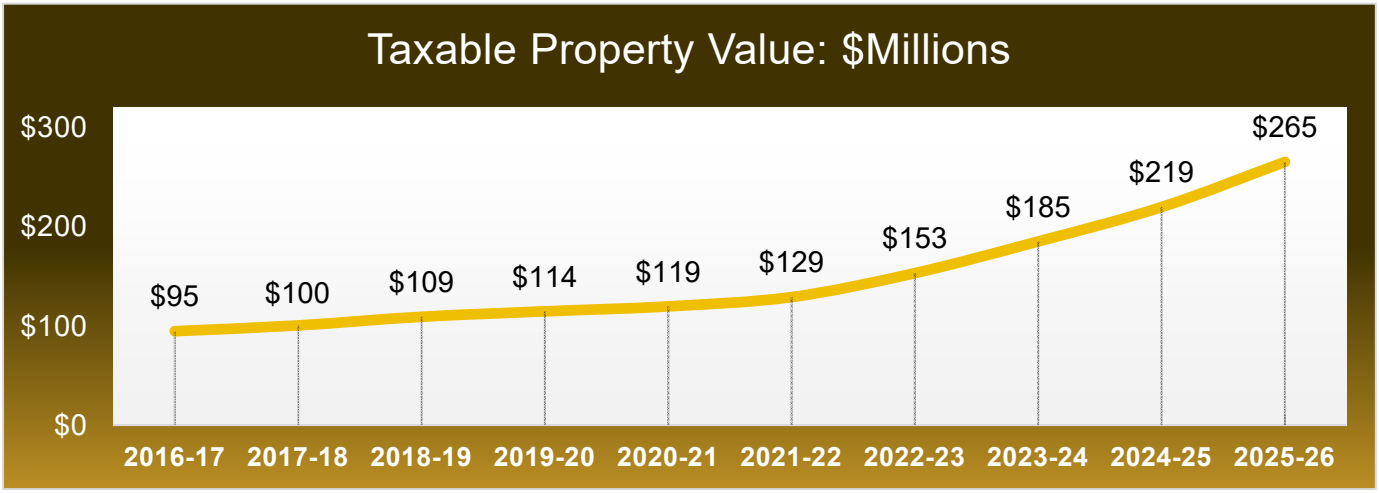
Prepared by: Clerk of Court and Comptroller - Budget Department

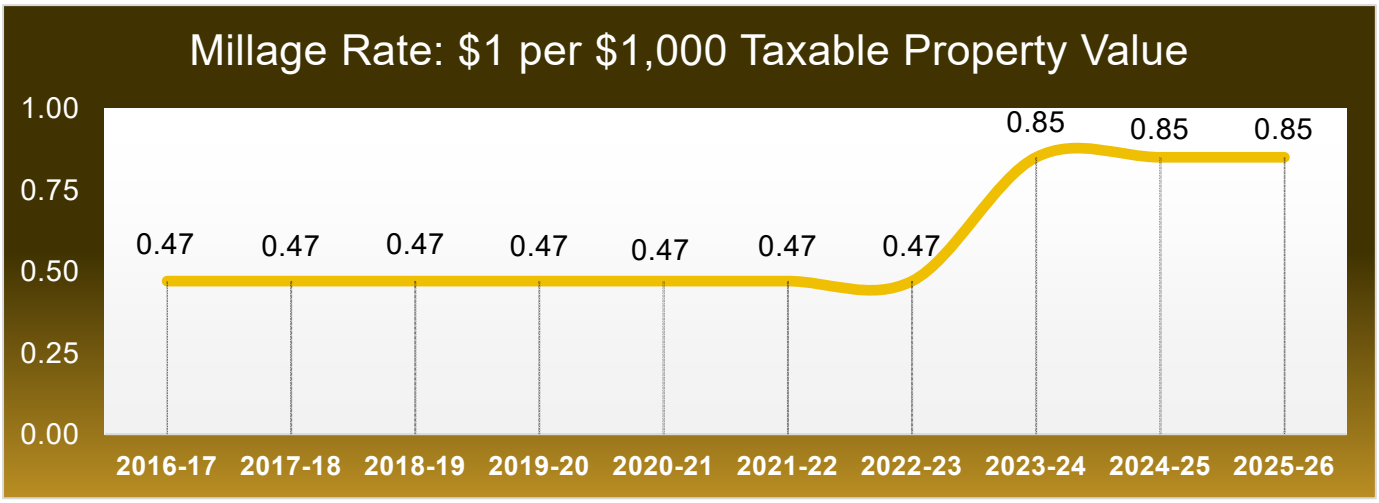
	Actual 2023-24	Forecast 2024-25	Forecast 2025-26	Forecast 2026-27	Forecast 2027-28	Forecast 2028-29
Millage Rate:	1.25	1.25	1.25	1.25	1.25	1.25
Revenues	511,045	528,178	601,017	637,079	675,304	715,823
Balances Forward - Cash Regular	1,074,344	1,070,938	1,064,045	1,160,037	1,266,839	1,385,352
TOTAL REVENUES & 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

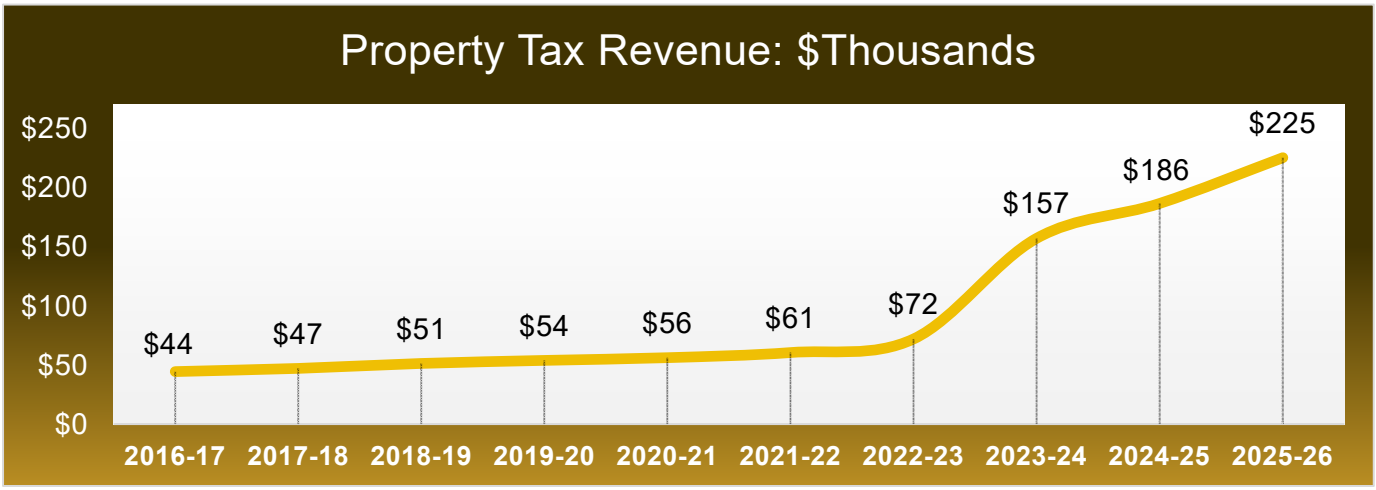


Rainbow Lakes Estates - Comm Res Facility MSTU
Certified Taxable Property Value, Millage Rate and Property Tax Levy
Fiscal Years 2016-17 through 2025-26 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



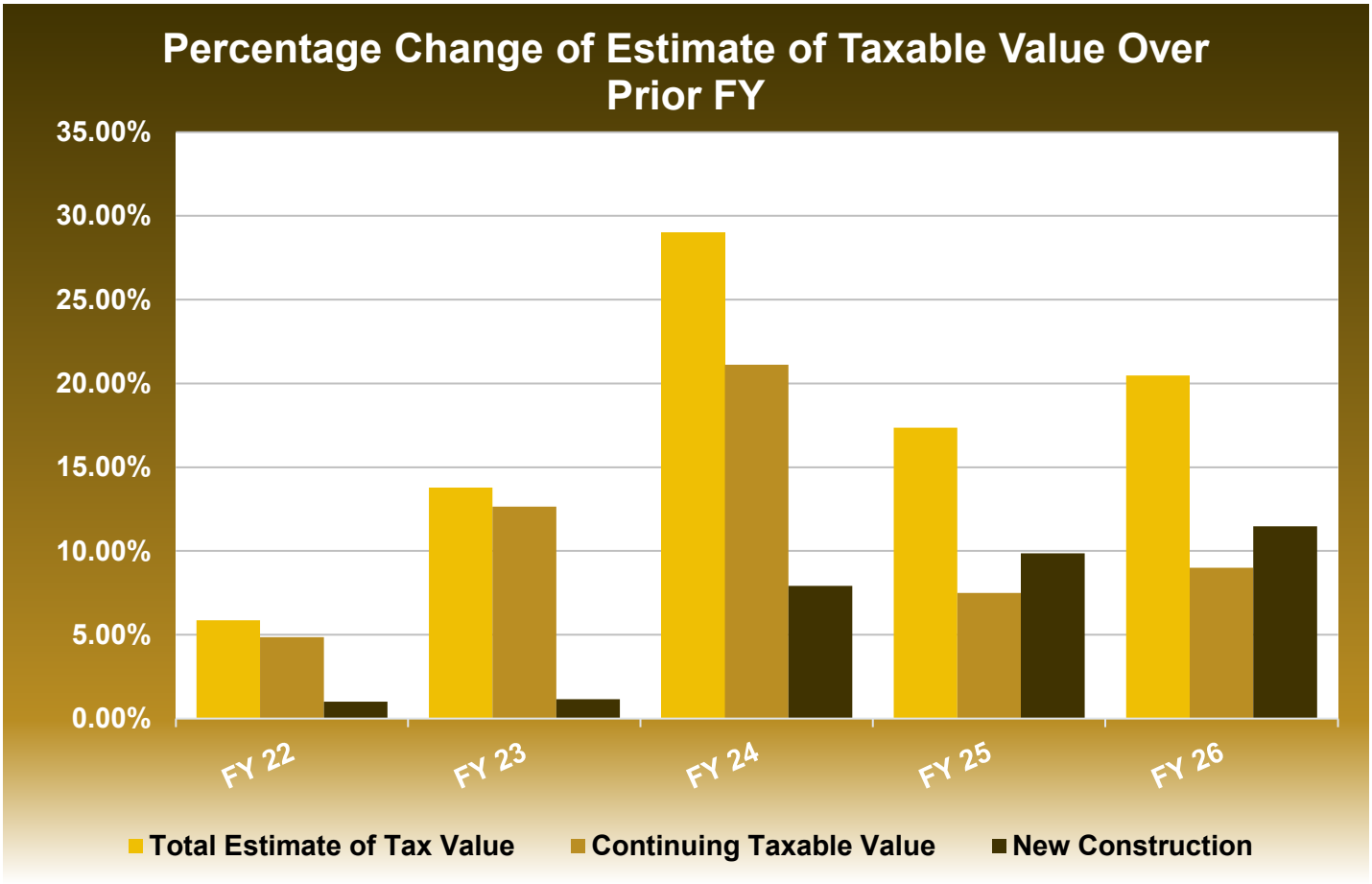




Marion County Board of County Commissioners
Estimate of Taxable Value as of June 1 - Rainbow Lakes Estates MSTU
Fiscal Years 2021-22 through 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

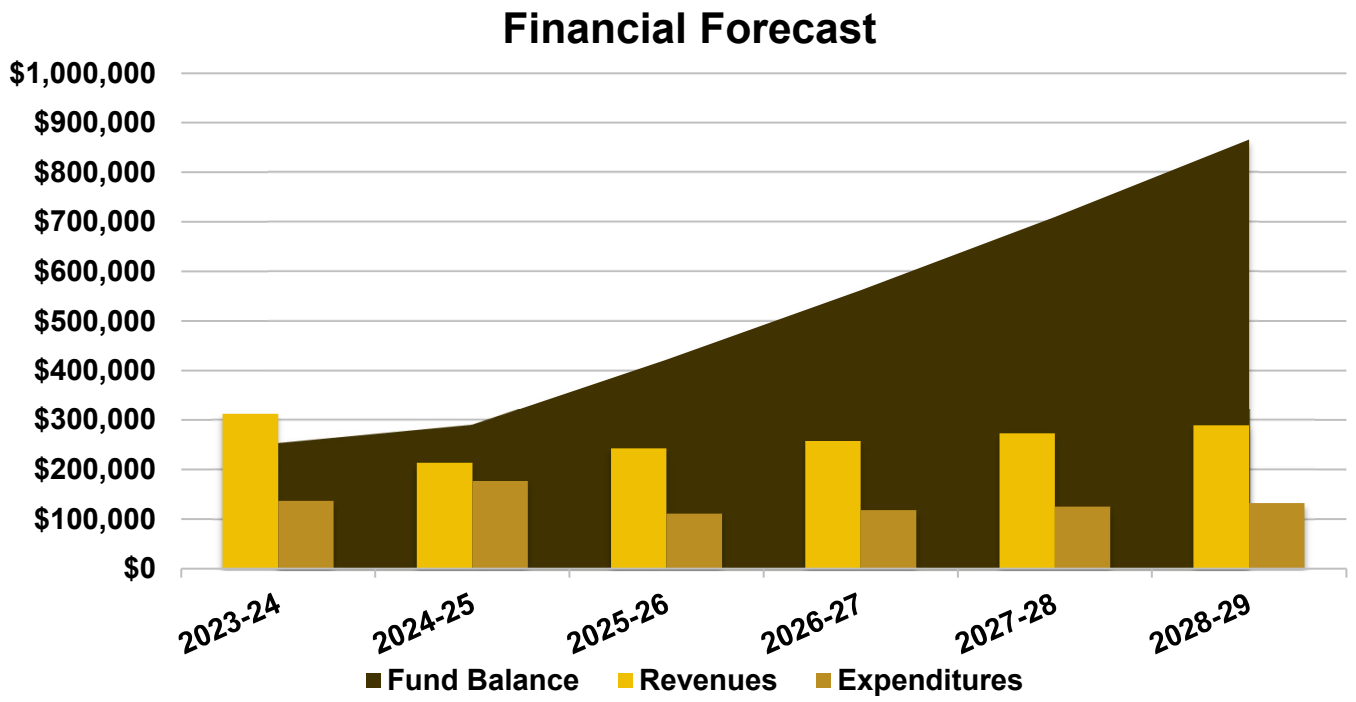
	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Fiscal Year 2025-26
SUMMARY					
Millage Rate:	0.47	0.47	0.85	0.85	0.85
Continuing Taxable Value	125,300,000	142,500,000	174,350,000	199,674,385	237,590,565
New Construction	1,200,000	1,450,000	11,400,000	18,295,805	24,990,567
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

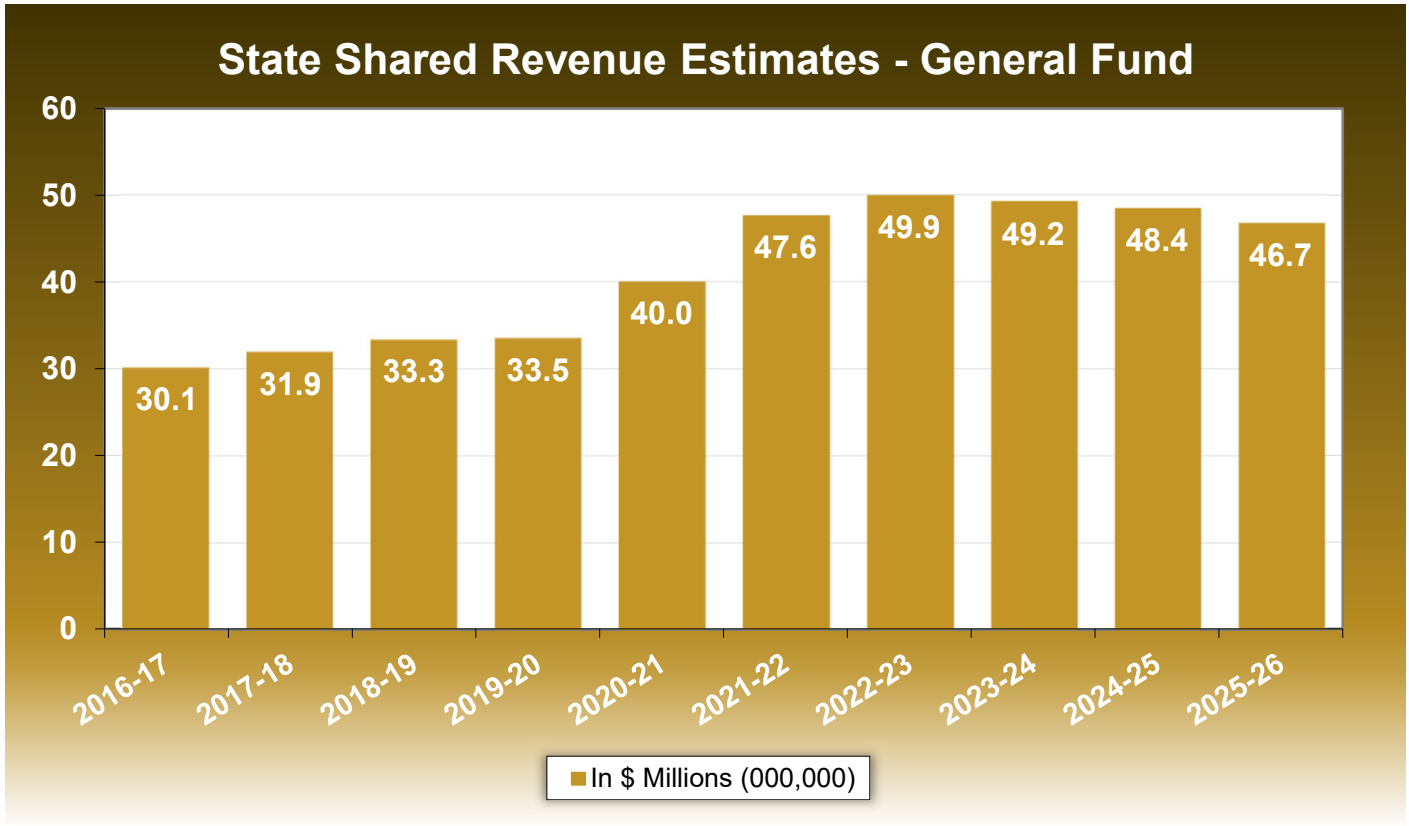
Prepared by: Clerk of Court and Comptroller - Budget Department

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
General Fund										
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

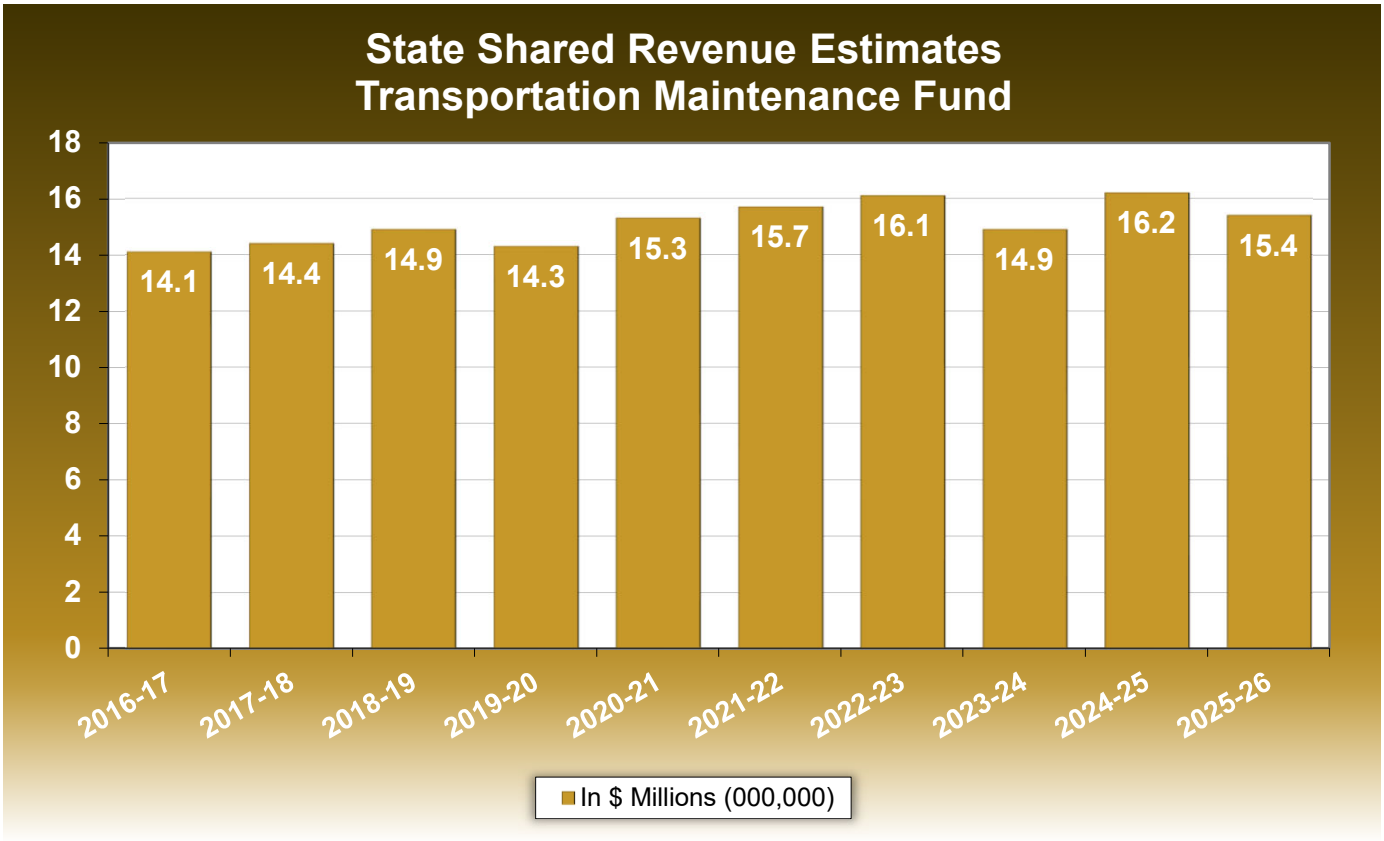
Prepared by: Clerk of Court and Comptroller - Budget Department

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%
	County - Wide Funds				
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	
	Special Districts (Non County - Wide Funds)				
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