

Marion County Board of County Commissioners
Budget Adjustments
Tentative Budget Fiscal Year 2025-26

Adjustments through September 3, 2025

Prepared by: Clerk of Court and Comptroller - Budget Department

Description of Change	Millage Changes	Account Changes
<u>GENERAL FUND: Taxes - Current Ad Valorem - Proposed Budget</u>	3.47	\$ 130,792,802
Increase in Certified Taxable Value over Estimated Value		1,515,688
Reduce General Fund Millage by 0.10 mills to 3.37	(0.10)	(3,812,925)
Reduce General Fund Millage by 0.02 mills to 3.35	(0.02)	(762,585)
	<u>3.35</u>	<u>\$ 127,732,980</u>
<u>GENERAL FUND: Reserve for Contingencies - Proposed Budget - RECURRING</u>		\$ 21,194
Increase in Certified Taxable Value over Estimated Value		1,441,786
Revised Public Defender Budget		9,128
Updated Elected and Senior FRS rates		32,594
Update Revenue Estimates to State of Florida EDR Estimates		(1,331,704)
Revised Sheriff Budget		3,468,228
Kingsland WP MSBU St Lighting assessment increase and cost allocation adjustments		13
Reduce General Fund millage by 0.10 mills to 3.37		(3,471,078)
Community Services Budget Revisions		46,703
Planning and Zoning Position Reclassification Revision		21,600
Property Appraiser Revised Budget		15,135
Tax Collector Anticipated Turnback		33,000
Marion County School Board's Public Safety Radio costs per cost allocation plan		56,885
Fleet Labor Cost Increases		76,000
Early Learning Coalition Budget Revisions		25,000
Marion Soil Conservation District Revisions		4,000
Reduce General Fund and Fine & Forfeiture Millage Rates		(443,484)
Update Revenue Estimates to State of Florida EDR Estimates		82,380
GENERAL FUND: Reserve for Contingencies - Revised Budget - RECURRING		<u>\$ 87,380</u>
<u>GENERAL FUND: Reserve for Contingencies - Proposed Budget - NON-RECURRING</u>		\$ 1,000,000
Supervisor of Elections return of borrowed funds to General Fund		472,000
Tax Collector Anticipated Turnback		17,000
Marion Senior Services Transit Budget Revisions		81,679
Reduce General Fund and Fine & Forfeiture Millage Rates		(277,403)
Revised Sheriff Budget		193,141
GENERAL FUND: Reserve for Contingencies - Revised Budget - NON-RECURRING		<u>\$ 1,486,417</u>
TOTAL GENERAL FUND: Reserve for Contingencies - Revised Budget		<u>\$ 1,573,797</u>

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<u>FINE & FORFEITURE FUND: Taxes - Current Ad Valorem - Proposed Budget</u>	0.96	\$ 36,184,752
Increase in Certified Taxable Value over Estimated Value		419,326
Reduce Fine & Forfeiture Fund Millage by 0.09 mills to 0.87	(0.09)	(3,431,632)
Reduce Fine & Forfeiture Fund Millage by 0.04 mills to 0.83	(0.04)	(1,525,170)
FINE & FORFEITURE FUND: Taxes - Current Ad Valorem - Revised Budget - RECURRING	0.83	\$ 31,647,276
<u>FINE & FORFEITURE FUND: Reserve for Contingencies - Proposed Budget - RECURRING</u>		\$ -
Increase in Certified Taxable Value over Estimated Value		398,360
Revised Sheriff Budget		3,023,211
Reduce Fine & Forfeiture Fund Millage by 0.09 mills to 0.87		(3,260,050)
Increase Florida Department of Juvenile Justice payments for FY25/26		(161,521)
FINE & FORFEITURE FUND: Reserve for Contingencies - Revised Budget - RECURRING		\$ -
<u>FINE & FORFEITURE FUND: Reserve for Contingencies - Proposed Budget - NON-RECURRING</u>		\$ -
FINE & FORFEITURE FUND: Reserve for Contingencies - Revised Budget - NON-RECURRING		\$ -
TOTAL FINE & FORFEITURE FUND: Reserve for Contingencies - Revised Budget		\$ -
<u>FINE & FORFEITURE FUND: Reserve for Cash Carry Forward - Proposed Budget</u>		\$ 7,186,740
Increase Florida Department of Juvenile Justice payments for FY25/26		(901,497)
FINE & FORFEITURE FUND: Reserve for Cash Carry Forward - Revised Budget		\$ 6,285,243
<u>COUNTY TRANSPORTATION FUND: Reserve for Contingencies - Proposed Budget</u>		\$ 4,527,257
Updated Elected and Senior FRS rates		1,867
Various Position Changes Effective with the Proposed FY25/26 Budget		(31,637)
Increase FY24/25 Annualized Expenditures for year end expenses		(100,000)
COUNTY TRANSPORTATION MAINT FUND: Reserve for Contingencies - Revised Budget		\$ 4,397,487
<u>COUNTY TRANSPORTATION FUND: Reserve for Cash Carry Forward - Proposed Budget</u>		\$ 8,750,000
Update Revenue Estimates to State of Florida EDR Estimates		(670,740)
COUNTY TRANSPORTATION MAINT FUND: Reserve for Cash Carry Forward - Revised Budget		\$ 8,079,260

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<u>80% GAS TAX FUND: Improvements - Proposed Budget</u>		\$ 975,766
Update Revenue Estimates to State of Florida EDR Estimates		19,706
80% GAS TAX FUND: Improvements - Revised Budget		<u>\$ 995,472</u>
<u>20% GAS TAX FUND: Road Materials & Supplies - Proposed Budget</u>		\$ 1,151,632
Road Materials and Supplies - Reappropriated to FY25/26		4,187,279
Update Revenue Estimates to State of Florida EDR Estimates		4,926
20% GAS TAX FUND: Road Materials & Supplies - Revised Budget		<u>\$ 5,343,837</u>
<u>2ND LOCAL OPTION FUEL TAX FUND: Improvements - Proposed Budget</u>		\$ 1,407,365
Update Revenue Estimates to State of Florida EDR Estimates		161,126
2ND LOCAL OPTION FUEL TAX FUND: Improvements - Revised Budget		<u>\$ 1,568,491</u>
<u>MARION CNTY HEALTH UNIT FUND: Taxes - Current Ad Valorem - Proposed Budget</u>	0.11	\$ 4,146,170
Increase in Certified Taxable Value over Estimated Value		48,047
MARION COUNTY HEALTH UNIT TRUST FUND: Taxes - Current Ad Valorem - Revised Budget	0.11	<u>\$ 4,194,217</u>
<u>MARION CNTY HEALTH UNIT FUND: Reserve for Carry Forward - Proposed Budget</u>		\$ 360,000
Increase in Certified Taxable Value over Estimated Value		45,645
MARION COUNTY HEALTH UNIT TRUST FUND: Reserve for Carry Forward - Revised Budget		<u>\$ 405,645</u>
<u>CRIMINAL JUSTICE COURT FUND: OTHER CURRENT CHARGES - Proposed Budget</u>		\$ 10,819
Paygrade change of Trial Court Staff Attorney during FY24/25		976
CRIMINAL JUSTICE COURT FUND: OTHER CURRENT CHARGES - Revised Budget		<u>\$ 11,795</u>
<u>LAW ENFORCEMENT TRUST FUND: Other Current Charges - Proposed Budget</u>		\$ 833,681
Add funds to MSTU for Law Enforcement budget for programs in FY24/25		(151,000)
LAW ENFORCEMENT TRUST FUND: Other Current Charges - Revised Budget		<u>\$ 682,681</u>

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<u>MSTU FOR LAW ENFORCEMENT FUND: Taxes - Current Ad Valorem - Proposed Budget</u>	4.07	\$ 115,799,192
Increase in Certified Taxable Value over Estimated Value		1,390,083
Reduce MSTU for Law Enforcement Millage by 0.35 mills	-0.35	(10,077,702)
MSTU FOR LAW ENFORCEMENT FUND: Taxes - Current Ad Valorem - Revised Budget	3.72	\$ 107,111,573
<u>MSTU FOR LAW ENFORCEMENT: Reserve for Contingencies - Proposed Budget</u>		\$ -
Increase in Certified Taxable Value over Estimated Value		1,292,777
Revised Sheriff Revenue Estimates		965,845
Revised Sheriff Budget		7,090,879
Reduce MSTU for Law Enforcement Millage by 0.35 mills		(9,349,501)
Property Appraiser Revised Budget		3,638
MSTU FOR LAW ENFORCEMENT: Reserve for Contingencies - Revised Budget		\$ 3,638
<u>FIRE RESCUE AND EMS FUND: Taxes - Current Ad Valorem - Proposed Budget</u>	1.11	\$ 32,432,854
Increase in Certified Taxable Value over Estimated Value		387,671
FIRE RESCUE AND EMS FUND: Taxes - Current Ad Valorem - Revised Budget	1.11	\$ 32,820,525
<u>FIRE RESCUE AND EMS FUND: Reserve for Contingencies -Proposed Budget</u>		\$ 6,486,956
Increase in Certified Taxable Value over Estimated Value		361,484
Increase appropriation in FY24/25 to Fire Station Orange Springs CIP Project		(46,751)
Kingsland WP MSBU St Lighting assessment increase and cost allocation adjustments		125
Fire Rescue and EMS: Remove capital expenditures from FY25/26 Budget		538,500
Property Appraiser Revised Budget		1,114
FIRE RESCUE AND EMS FUND: Reserve for Contingencies - Revised Budget		\$ 7,341,428
<u>STORMWATER PROGRAM FUND: Improvements (Unassigned) - Proposed Budget</u>		\$ 4,629,675
Increase appropriation in FY24/25 to Contract Services for ongoing sinkhole repairs		(410,000)
STORMWATER PROGRAM FUND: Improvements (Unassigned) - Revised Budget		\$ 4,219,675

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<u>STORMWATER PROGRAM FUND: Reserve for Contingencies - Proposed Budget</u>		
Updated Elected and Senior FRS rates		\$ 1,008,142
Kingsland WP MSBU St Lighting assessment increase and cost allocation adjustments		1,837
Various Position Changes Effective with the Proposed FY25/26 Budget		10
		(518)
STORMWATER PROGRAM FUND: Reserve for Contingencies - Revised Budget		<u>\$ 1,009,471</u>
<u>BUILDING SAFETY FUND: Reserve for Contingencies - Proposed Budget</u>		
Updated Elected and Senior FRS rates		\$ 2,267,237
Reduction of Fee Schedule for FY25/26		512
		(267,749)
BUILDING SAFETY FUND: Reserve for Contingencies - Revised Budget		<u>\$ 2,000,000</u>
<u>BUILDING SAFETY FUND: Reserve for Cash Carry Forward - Proposed Budget</u>		
Reduction of Fee Schedule for FY25/26		\$ 4,500,000
		(500,000)
BUILDING SAFETY FUND: Reserve for Contingencies - Revised Budget		<u>\$ 4,000,000</u>
<u>BUILDING SAFETY FUND: Enforcing Building Code - Proposed Budget</u>		
Increase FY24/25 annualized expenditures due to rising fuel costs		\$ 6,455,000
Transfer of vehicles from Building Safety to Cooperative Extension and Parks in FY24/25		(35,000)
Increase appropriation in FY24/25 to purchase vehicles		39,140
Reduction of Fee Schedule for FY25/26		(30,000)
		(2,772,901)
BUILDING SAFETY FUND: Enforcing Building Code - Revised Budget		<u>\$ 3,656,239</u>
<u>RAINBOW LAKES ESTATES - MSD: Taxes - Current Ad Valorem - Proposed Budget</u>		
Increase in Certified Taxable Value over Estimated Value	1.25	\$ 350,726
		3,029
RAINBOW LAKES ESTATES - MSD: Taxes - Current Ad Valorem - Revised Budget	<u>1.25</u>	<u>\$ 353,755</u>
<u>RAINBOW LAKES ESTATES - MSD: Capital Improvement Funding - Proposed Budget</u>		
Increase in Certified Taxable Value over Estimated Value		\$ 267,620
		2,733
RAINBOW LAKES ESTATES - MSD: Capital Improvement Funding - Revised Budget		<u>\$ 270,353</u>

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<u>RAINBOW LAKES ESTATES - MSTU: Taxes - Current Ad Valorem - Proposed Budget</u>	0.85	\$ 223,194
Increase in Certified Taxable Value over Estimated Value		1,792
RAINBOW LAKES ESTATES - MSTU: Taxes - Current Ad Valorem - Revised Budget	0.85	\$ 224,986
<u>RAINBOW LAKES ESTATES - MSTU: Reserve for Contingencies - Proposed Budget</u>		\$ 25,000
Increase in Certified Taxable Value over Estimated Value		1,567
RAINBOW LAKES ESTATES - MSTU: Reserve for Contingencies - Revised Budget		\$ 26,567
<u>MARION OAKS MSTU FOR RECREATION: Taxes - Current Ad Valorem - Proposed Budget</u>	1.02	\$ 2,117,713
Increase in Certified Taxable Value over Estimated Value		17,039
MARION OAKS MSTU FOR RECREATION: Taxes - Current Ad Valorem - Revised Budget	1.02	\$ 2,134,752
<u>MARION OAKS MSTU FOR RECREATION: Reserve for Contingencies - Proposed Budget</u>		\$ 150,000
Increase in Certified Taxable Value over Estimated Value		14,916
MARION OAKS MSTU FOR RECREATION: Reserve for Contingencies - Revised Budget		\$ 164,916
<u>SILVER SPRINGS SHORES - STD: Taxes - Current Ad Valorem - Proposed Budget</u>	3.00	\$ 1,308,949
Increase in Certified Taxable Value over Estimated Value		12,105
SILVER SPRINGS SHORES - STD: Taxes - Current Ad Valorem - Revised Budget	3.00	\$ 1,321,054
<u>SILVER SPRINGS SHORES - STD: Reserves - Proposed Budget</u>		\$ 375,000
Increase in Certified Taxable Value over Estimated Value		10,579
SILVER SPRINGS SHORES - STD: Reserves - Revised Budget		\$ 385,579
<u>HILLS OF OCALA MSTU: Taxes - Current Ad Valorem - Proposed Budget</u>	0.18	\$ 73,561
Increase in Certified Taxable Value over Estimated Value		597
HILLS OF OCALA MSTU: Taxes - Current Ad Valorem - Revised Budget	0.18	\$ 74,158

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<u>HILLS OF OCALA MSTU: Capital Improvement Funding - Proposed Budget</u>	\$	74,862
Increase in Certified Taxable Value over Estimated Value		522
Increase FY24/25 Annualized Expenditures for unanticipated clubhouse repairs		(12,000)
HILLS OF OCALA MSTU: Reserve for Contingencies - Revised Budget	\$	63,384
 <u>KINGSLAND WHISPERING PINES MSBU SL: General Mun Svc - Proposed Budget</u>	 \$	 54,855
Annual special assessment rate increased to \$66 for FY25/26		25,599
KINGSLAND WHISPERING PINES MSBU SL: General Mun Svc - Revised Budget	\$	80,454
 <u>KINGSLAND WHISPERING PINES MSBU SL: Utility Svc Street Light - Proposed Budget</u>	 \$	 51,550
Annual special assessment rate increased to \$66 for FY25/26		24,092
KINGSLAND WHISPERING PINES MSBU SL: Utility Svc Street Light- Revised Budget	\$	75,642
 <u>INFRASTRUCTURE SURTAX CAP FUND: Reserve for Future Capital - Proposed Budget</u>	 \$	 20,434,404
Increase appropriations in FY24/25 to Fire Station 11 Rebuild and Jail Chiller and Pumps Projects		(4,100,000)
Update Revenue Estimates to State of Florida EDR Estimates		(2,465,622)
Infrastructure Surtax Revisions		(5,235,000)
Update Revenue Estimates to State of Florida EDR Estimates		(5,614,662)
INFRASTRUCTURE SURTAX CAP FUND: Reserve for Future Capital - Revised Budget	\$	3,019,120
 <u>SOLID WASTE DISPOSAL FUND: Reserve for Capital Outlay - Proposed Budget</u>	 \$	 11,316,452
Updated Elected and Senior FRS rates		597
Kingsland WP MSBU St Lighting assessment increase and cost allocation adjustments		78
Close out CIP Projects SWC000043 and SWC000045 in FY24/25		2,050,941
SOLID WASTE DISPOSAL FUND: Reserve for Capital Outlay - Revised Budget	\$	13,368,068

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<u>UTILITIES FUND: Reserve for Future Capital Outlay - Proposed Budget</u>		\$ 37,187,514
Updated Elected and Senior FRS rates		626
Increase FY24/25 Annualized Expenditures for Duke Energy rate increases		(400,000)
Utilities Proposed FY 2026 Position Revisions		(1,799)
Increase appropriation of SW 49th Ave Rd to SW 95th St CIP Project (UTC000214) for FY24/25		(100,000)
Various Position Changes Effective with the Proposed FY25/26 Budget		(53,544)
UTILITIES FUND: Reserve for Future Capital Outlay - Revised Budget		<u>\$ 36,632,797</u>