

**MARION COUNTY
BOARD OF COUNTY COMMISSIONERS**

**PUBLIC HEARINGS
TO CONSIDER ADOPTION OF
TENTATIVE MILLAGE RATES
AND BUDGETS**

**BUDGET SUMMARIES
AND ANALYSIS
FISCAL YEAR 2025-26**

**PREPARED BY: GREGORY C. HARRELL
CLERK OF COURT AND COMPTROLLER – BUDGET DEPARTMENT**



GREGORY C. HARRELL
CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

CLERK OF COURT
RECORDER OF OFFICIAL RECORDS
CLERK AND ACCOUNTANT OF THE BOARD OF COUNTY COMMISSIONERS
CUSTODIAN OF COUNTY FUNDS AND COUNTY AUDITOR

POST OFFICE BOX 1030
OCALA, FLORIDA 34478-1030
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WWW.MARIONCOUNTYCLERK.ORG

September 4, 2025

Marion County Board of County Commissioners
601 S.E. 25th Avenue
Ocala, Florida 34471

Dear Commissioners:

Tonight's public hearings are the first of two public hearings required to be held pursuant to the provisions of Section 200.065(2), Florida Statutes, 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 fiscal year 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 as well as the budgets of various Non-Countywide entities in the amount of \$537,566,254 for a total Tentative Budget of \$1,656,870,228. 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 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.

The procedures to be followed at this public hearing, as set forth in Section 200.065, Florida Statutes, are as follows:

- (1) Announce the percentage increase in the proposed millage rate over the rolled back rate.
- (2) Discuss the specific purpose(s) for the tax increase, if applicable.
- (3) Allow comments from the public regarding the adoption of the tentative budget.
- (4) Publicly announce the name of the taxing authority, the rolled-back rate, the percentage increase, and the millage rate to be levied.

- (5) Adopt the tentative millage rate by resolution as revised.
- (6) Adopt the tentative budget by resolution as amended.
- (7) Publicly announce the percentage increase, if any, of the tentative millage rate over the rolled back rate.

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.

A Public Hearing Schedule and Budgets are attached for your information.

Sincerely,

A handwritten signature in black ink, reading "Gregory C. Harrell". The signature is written in a cursive, flowing style.

Gregory C. Harrell
Clerk of Court and Comptroller

**Marion County Board of County Commissioners
Public Hearing Agenda
Fiscal Year 2025-26 Tentative Budget Adoption**

**Thursday, September 4, 2025
6:00 P.M.**

1. Marion County Board of County Commissioners Countywide Budget

Appendix Page Number: A -1 through A - 8

Taxing Authority:	General Fund
	Fine & Forfeiture Fund
	County Transportation Maintenance Fund
	Marion County Health Unit Trust Fund
	All Other County Wide Budgets

% increase over rolled back rate

General Fund	6.30%
Fine & Forfeiture Fund	6.29%
County Transportation Maintenance Fund	0.00%
Marion County Health Unit Trust Fund	6.28%

Specific purposes for the tax increase:

General Fund: Increases include \$3,558,318 in personnel for Sheriff Jail operations, \$3,205,143 in personnel for Ambulance Services and \$7,809,756 for capital expenditures.

Fine & Forfeiture Fund: Increases in FL Dept of Juvenile Justice payments of \$1,663,018, Sheriff's Regular operations of \$941,524, and Sheriff's Bailiff operations of \$462,912.

Health Unit Trust Fund: Increase the Reserve for Capital Outlay in the amount of \$787,972 for future capital improvements.

Allow Public Comment

Taxing Authority:	General Fund
Rolled-back millage rate:	3.1516 MILLS
% increase over rolled back rate:	6.30%
Millage rate to be levied:	3.3500 MILLS

Adopt Tentative Millage Rate by Resolution	3.3500 MILLS
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Adopt Tentative Budget by Resolution	369,800,488
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% increase over rolled back rate:	6.30%
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Taxing Authority:	Fine & Forfeiture Fund
Rolled-back millage rate:	0.7809 MILLS
% increase over rolled back rate:	6.29%
Millage rate to be levied:	0.8300 MILLS

Adopt Tentative Millage Rate by Resolution	0.8300 MILLS
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Adopt Tentative Budget by Resolution	39,139,051
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% increase over rolled back rate:	6.29%
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Taxing Authority:	County Transportation Maintenance Fund
Rolled-back millage rate:	0.0000 MILLS
% increase over rolled back rate:	0.00%
Millage rate to be levied:	0.0000 MILLS

Adopt Tentative Millage Rate by Resolution	0.0000 MILLS
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Adopt Tentative Budget by Resolution	83,857,742
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% increase over rolled back rate:	0.00%
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**Marion County Board of County Commissioners
Public Hearing Agenda
Fiscal Year 2025-26 Tentative Budget Adoption**

**Thursday, September 4, 2025
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Taxing Authority:	Marion County Health Unit Trust Fund
Rolled-back millage rate:	0.1035 MILLS
% increase over rolled back rate:	6.28%
Millage rate to be levied:	0.1100 MILLS
Adopt Tentative Millage Rate by Resolution	0.1100 MILLS
Adopt Tentative Budget by Resolution	5,497,649
% increase over rolled back rate:	6.28%
 Budget Entity:	 All Other Countywide Budgets
Adopt Tentative Budget by Resolution	621,009,044
 Total Countywide Tentative Millage Rate	 4.2900 MILLS
Total Countywide Tentative Budget	1,119,303,974

Marion County Board of County Commissioners
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2. Taxing Authority: MSTU for Law Enforcement
Appendix Page Number: A - 9
% increase over rolled back rate: 6.24%
Specific purposes for the tax increase:
Increase in Sheriff's MSTU operational budget of \$11,809,848.

Allow Public Comment

Taxing Authority: MSTU for Law Enforcement
Rolled-back millage rate: 3.5015 MILLS
% increase over rolled back rate: 6.24%
Millage rate to be levied: 3.7200 MILLS

Adopt Tentative Millage Rate by Resolution 3.7200 MILLS
Adopt Tentative Budget by Resolution 126,242,022
% increase over rolled back rate: 6.24%

3. Taxing Authority: Fire Rescue and EMS Fund
Appendix Page Number: A - 9
% increase over rolled back rate: 6.32%
Specific purposes for the tax increase:
Increase in personnel expenditures of \$3,121,765.

Allow Public Comment

Taxing Authority: Fire Rescue and EMS Fund
Rolled-back millage rate: 1.0440 MILLS
% increase over rolled back rate: 6.32%
Millage rate to be levied: 1.1100 MILLS

Adopt Tentative Millage Rate by Resolution 1.1100 MILLS
Adopt Tentative Budget by Resolution 104,852,820
% increase over rolled back rate: 6.32%

4. Taxing Authority: Rainbow Lakes Estates - Comm Res Facility MSTU
Appendix Page Number: A - 10
% increase over rolled back rate: 9.54%
Specific purposes for the tax increase:
Increase in Capital Improvements of \$218,326.

Allow Public Comment

Taxing Authority: Rainbow Lakes Estates - Comm Res Facility MSTU
Rolled-back millage rate: 0.7760 MILLS
% increase over rolled back rate: 9.54%
Millage rate to be levied: 0.8500 MILLS

Adopt Tentative Millage Rate by Resolution 0.8500 MILLS
Adopt Tentative Budget by Resolution 533,125
% increase over rolled back rate: 9.54%

Marion County Board of County Commissioners
Public Hearing Agenda
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Thursday, September 4, 2025
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5. Taxing Authority:	Marion Oaks MSTU
	Appendix Page Number: A - 11
% increase over rolled back rate:	6.99%
Specific purposes for the tax increase:	
Increase in Capital Improvement Funding of \$901,395.	
Allow Public Comment	
Taxing Authority:	Marion Oaks MSTU
Rolled-back millage rate:	0.9534 MILLS
% increase over rolled back rate:	6.99%
Millage rate to be levied:	1.0200 MILLS
Adopt Tentative Millage Rate by Resolution	1.0200 MILLS
Adopt Tentative Budget by Resolution	3,384,201
% increase over rolled back rate:	6.99%
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6. Taxing Authority:	Silver Springs Shores Special Tax District
	Appendix Page Number: A - 11
% increase over rolled back rate:	8.33%
Specific purposes for the tax increase:	
Increase in Capital Improvement Funding of \$308,461.	
Allow Public Comment	
Taxing Authority:	Silver Springs Shores Special Tax District
Rolled-back millage rate:	2.7693 MILLS
% increase over rolled back rate:	8.33%
Millage rate to be levied:	3.0000 MILLS
Adopt Tentative Millage Rate by Resolution	3.0000 MILLS
Adopt Tentative Budget by Resolution	2,170,760
% increase over rolled back rate:	8.33%
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7. Taxing Authority:	Hills of Ocala MSTU For Recreation
	Appendix Page Number: A - 12
% increase over rolled back rate:	7.66%
Specific purposes for the tax increase:	
Increase in Building Improvements of \$60,000 and decrease of Fund Balance Carry-forward of \$21,507.	
Allow Public Comment	
Taxing Authority:	Hills of Ocala MSTU For Recreation
Rolled-back millage rate:	0.1672 MILLS
% increase over rolled back rate:	7.66%
Millage rate to be levied:	0.1800 MILLS
Adopt Tentative Millage Rate by Resolution	0.1800 MILLS
Adopt Tentative Budget by Resolution	180,024
% increase over rolled back rate:	7.66%

Marion County Board of County Commissioners
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8. Budget Entity:	Stormwater Program
	Appendix Page Number: A - 9
Allow Public Comment	
Adopt Tentative Budget by Resolution	18,364,913
9. Budget Entity:	Building Safety Fund
	Appendix Page Number: A - 9
Allow Public Comment	
Adopt Tentative Budget by Resolution	24,534,861
10. Budget Entity:	Local Housing Assistance Trust Fund
	Appendix Page Number: A - 10
Allow Public Comment	
Adopt Tentative Budget by Resolution	9,832,805
11. Budget Entity:	Silver Springs Community Redevelopment Area Trust Fund
	Appendix Page Number: A - 10
Allow Public Comment	
Adopt Tentative Budget by Resolution	1,459,262
12. Budget Entity:	Impact Fee East District
	Appendix Page Number: A - 10
Allow Public Comment	
Adopt Tentative Budget by Resolution	19,364,265
13. Budget Entity:	Impact Fee West District
	Appendix Page Number: A - 10
Allow Public Comment	
Adopt Tentative Budget by Resolution	41,535,677
14. Budget Entity:	Marion County Utility Fund
	Appendix Page Number: A - 20
Allow Public Comment	
Adopt Tentative Budget by Resolution	163,226,316
15. Budget Entity:	Marion Oaks MSTU for General Services
	Appendix Page Number: A - 11
Allow Public Comment	
Adopt Tentative Budget by Resolution	2,954,079
16. Budget Entity:	Doublegate MSTU for General Services
	Appendix Page Number: A - 12
Allow Public Comment	
Adopt Tentative Budget by Resolution	4,063

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17. Budget Entity: Raven Hill MSTU for General Services
Appendix Page Number: A - 12

Allow Public Comment
Adopt Tentative Budget by Resolution 9,780

18. Budget Entity: Rainbow's End MSTU for General Services
Appendix Page Number: A - 12

Allow Public Comment
Adopt Tentative Budget by Resolution 478,198

19. Budget Entity: Wineberry MSTU for General Services
Appendix Page Number: A - 13

Allow Public Comment
Adopt Tentative Budget by Resolution 12,125

20. Budget Entity: Golden Hills MSTU for General Services
Appendix Page Number: A - 13

Allow Public Comment
Adopt Tentative Budget by Resolution 118,980

21. Budget Entity: Delcrest MSTU for General Services
Appendix Page Number: A - 14

Allow Public Comment
Adopt Tentative Budget by Resolution 13,359

22. Budget Entity: Bellaire MSTU for General Services
Appendix Page Number: A - 14

Allow Public Comment
Adopt Tentative Budget by Resolution 10,209

23. Budget Entity: Hamlet at Sherman Oaks MSBU for General Services
Appendix Page Number: A - 14

Allow Public Comment
Adopt Tentative Budget by Resolution 29,542

24. Budget Entity: Tompkins and Georges MSTU
Appendix Page Number: A - 13

Allow Public Comment
Adopt Tentative Budget by Resolution 17,887

25. Budget Entity: Country Estates MSTU
Appendix Page Number: A - 13

Allow Public Comment
Adopt Tentative Budget by Resolution 3,802

Marion County Board of County Commissioners
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26.	Budget Entity:	Citrus Park MSTU
		Appendix Page Number: A - 13
	Allow Public Comment	
	Adopt Tentative Budget by Resolution	18,750
27.	Budget Entity:	Rainbow Lakes Estates MSTU for Road Improvements
		Appendix Page Number: A - 11
	Allow Public Comment	
	Adopt Tentative Budget by Resolution	2,408,556
28.	Budget Entity:	Lake Tropicana MSTU for Road Improvements
		Appendix Page Number: A - 14
	Allow Public Comment	
	Adopt Tentative Budget by Resolution	1,107,480
29.	Budget Entity:	Golden Hills MSTU for Road Improvements
		Appendix Page Number: A - 14
	Allow Public Comment	
	Adopt Tentative Budget by Resolution	700,107
30.	Budget Entity:	Pine Run Estates MSTU for Road Improvements
		Appendix Page Number: A - 16
	Allow Public Comment	
	Adopt Tentative Budget by Resolution	250,938
31.	Budget Entity:	Marion Oaks MSBU for Road Improvements
		Appendix Page Number: A - 11
	Allow Public Comment	
	Adopt Tentative Budget by Resolution	3,462,395
32.	Budget Entity:	Silver Springs Shores MSBU for Road Improvements
		Appendix Page Number: A - 12
	Allow Public Comment	
	Adopt Tentative Budget by Resolution	3,894,045
33.	Budget Entity:	Kingsland Estates Ocala Waterway MSBU Road Improvements
		Appendix Page Number: A - 15
	Allow Public Comment	
	Adopt Tentative Budget by Resolution	851,270
34.	Budget Entity:	Kingsland Whispering Pines Forest Glenn MSBU for Road Improv
		Appendix Page Number: A - 15
	Allow Public Comment	
	Adopt Tentative Budget by Resolution	948,913

Marion County Board of County Commissioners
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35. Budget Entity: Silver Springs Acres MSBU for Road Maintenance
Appendix Page Number: A - 15

Allow Public Comment
Adopt Tentative Budget by Resolution 293,664

36. Budget Entity: Ocala Waterway Estates MSBU for Road Maintenance
Appendix Page Number: A - 15

Allow Public Comment
Adopt Tentative Budget by Resolution 532,792

37. Budget Entity: NW 17th Avenue Northwoods MSBU for Road Maintenance
Appendix Page Number: A - 15

Allow Public Comment
Adopt Tentative Budget by Resolution 23,562

38. Budget Entity: Rainbow Park Units 1 and 2 MSBU for Road Maintenance
Appendix Page Number: A - 16

Allow Public Comment
Adopt Tentative Budget by Resolution 1,641,446

39. Budget Entity: Stonecrest Center MSBU for Road Maintenance
Appendix Page Number: A - 16

Allow Public Comment
Adopt Tentative Budget by Resolution 105,502

40. Budget Entity: Deer Path Estates Ph 1 and 2 MSBU for Road Maintenance
Appendix Page Number: A - 16

Allow Public Comment
Adopt Tentative Budget by Resolution 151,898

41. Budget Entity: Woods and Lakes Subdivision MSBU for Road Maintenance
Appendix Page Number: A - 17

Allow Public Comment
Adopt Tentative Budget by Resolution 652,055

42. Budget Entity: Maricamp Market Center 1 and 2 MSBU for Road Maintenance
Appendix Page Number: A - 17

Allow Public Comment
Adopt Tentative Budget by Resolution 22,886

43. Budget Entity: Paradise Farms MSBU for Road Mowing
Appendix Page Number: A - 16

Allow Public Comment
Adopt Tentative Budget by Resolution 45,257

Marion County Board of County Commissioners
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6:00 P.M.

44. Budget Entity: NW 49th 35th Street MSBU for DRA Maintenance
Appendix Page Number: A - 17

Allow Public Comment
Adopt Tentative Budget by Resolution 65,595

45. Budget Entity: Indian Meadow MSTU for Street Lighting
Appendix Page Number: A - 17

Allow Public Comment
Adopt Tentative Budget by Resolution 5,582

46. Budget Entity: Ocala Heights MSTU for Street Lighting
Appendix Page Number: A - 17

Allow Public Comment
Adopt Tentative Budget by Resolution 42,822

47. Budget Entity: Bahia Oaks MSTU for Street Lighting
Appendix Page Number: A - 18

Allow Public Comment
Adopt Tentative Budget by Resolution 24,510

48. Budget Entity: Boardman MSTU for Street Lighting
Appendix Page Number: A - 18

Allow Public Comment
Adopt Tentative Budget by Resolution 16,353

49. Budget Entity: Hickory Hill MSTU for Street Lighting
Appendix Page Number: A - 18

Allow Public Comment
Adopt Tentative Budget by Resolution 8,136

50. Budget Entity: Churchill MSTU for Street Lighting
Appendix Page Number: A - 18

Allow Public Comment
Adopt Tentative Budget by Resolution 9,609

51. Budget Entity: Boulder Hill Subdivision MSTU for Street Lighting
Appendix Page Number: A - 19

Allow Public Comment
Adopt Tentative Budget by Resolution 13,376

52. Budget Entity: Lake Weir Edgewater MSBU for Street Lighting
Appendix Page Number: A - 18

Allow Public Comment
Adopt Tentative Budget by Resolution 150,566

Marion County Board of County Commissioners
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53. Budget Entity: Kingsland Whispering Pines Forest Glenn MSBU for Street Lighting
Appendix Page Number: A - 19

Allow Public Comment
Adopt Tentative Budget by Resolution 79,450

54. Budget Entity: Series 2017A Debt Service Fund
Appendix Page Number: A - 19

Allow Public Comment
Adopt Tentative Budget by Resolution 71,352

55. Budget Entity: Series 2019A Debt Service Fund
Appendix Page Number: A - 19

Allow Public Comment
Adopt Tentative Budget by Resolution 66,251

56. Budget Entity: Series 2021A Debt Service Fund
Appendix Page Number: A - 19

Allow Public Comment
Adopt Tentative Budget by Resolution 146,583

57. Budget Entity: Series 2022A Debt Service Fund
Appendix Page Number: A - 20

Allow Public Comment
Adopt Tentative Budget by Resolution 40,761

58. Budget Entity: Series 2024A Debt Service Fund
Appendix Page Number: A - 20

Allow Public Comment
Adopt Tentative Budget by Resolution 108,215

59. Budget Entity: Series 2024B Debt Service Fund
Appendix Page Number: A - 20

Allow Public Comment
Adopt Tentative Budget by Resolution 165,993

60. Budget Entity: Series 2024A Capital Projects Fund
Appendix Page Number: A - 20

Allow Public Comment
Adopt Tentative Budget by Resolution 106,509

**Marion County Board of County Commissioners
Public Hearing Agenda
Fiscal Year 2025-26 Tentative Budget Adoption
Thursday, September 4, 2025
6:00 P.M.**

All Other Non-Countywide Budgets Mass Adoption

\$300,203,302

Establish and announce date, time, and place of the public hearings to consider final adoption of the millage rate and budget as amended. Final public hearings are scheduled for Monday, September 22, 2025, 6:00 P.M. in the Marion County Commission Chambers.

**Marion County Board of County Commissioners
Countywide Budget Fiscal Year 2025-26**

Estimated Revenues:

Property Taxes	163,574,473
Other Taxes	95,329,830
Licenses and Permits	1,349,789
Special Assessments	119,985,225
Intergovernmental	109,214,436
Charges for Services	121,898,666
Fines and Forfeitures	755,000
Miscellaneous	49,112,287
Less 5%	(25,287,911)
Administrative Transfers	6,956,981
Debt Proceeds	31,878,061
Balances Forward	444,537,137
Total Estimated Revenues	\$1,119,303,974

Expenditures:

Personnel	269,357,499
Operating	152,961,829
Capital	460,426,005
Debt Service	4,259,986
Grants & Aid	118,923,759
Non-Operating	9,309,554
Transfers	3,359,267
Transfers - Constitutional Officers	5,181,333
Reserve	95,524,742
Total Expenditures	\$1,119,303,974

Marion County Board of County Commissioners
Countywide Budget Fiscal Year 2025-26

Expenditures by Fund and Cost Center:

General Fund

Adult Diversion Drug Court	249,520
Animal Services	8,015,735
Animal Services Capital	6,900,600
Assessments Public Assistance	25,000
Bellevue Sportsplex	660,209
Circuit Court Judges	300,468
Circuit Court Judges Legal Research	1,000
Circuit Court Judges Technology	478,581
Circuit Court Legal Research Technology	450
Clerk to County Commission Transfer	5,736,024
Code Enforcement	2,322,573
Community Services	423,926
Cooperative Extension Service	1,295,972
County Administrator	1,760,584
County Attorney	1,747,004
County Court Judges	18,500
County Court Judges Technology	1,350
County Court Summ Claims Mediation	6,200
Court Administration Technology	619,401
Court Administrator	40,758
Courthouse Capital	7,291,025
Courthouse Security	1,100,000
Detention And Corrections	58,500
Drug Court	237,046
DUI Court	39,000
Early Intervention Program	266,590
Early Learning Coalition	175,000
East Central Florida Regional Planning Council	87,636
Emergency Medical Services	49,161,236
Facilities Management	13,489,307
Facilities Management Health	275,000
Family Mediation	4,500
Finance and Administration	297,574
Fleet Capital	12,456,217
Fleet Management	10,166,175
Florida Forest Service Fire Control	43,747
General Fund Transfers	3,324,267
General Government Capital	14,618,688
Guardian Ad Litem Program	32,076
Guardian Ad Litem Technology	37,495
Health	240,000
Historical Commission	9,000
Human Resources	1,022,517
Industry Development	1,176,032
Information Technology	9,188,322

Marion County Board of County Commissioners
Countywide Budget Fiscal Year 2025-26

Expenditures by Fund and Cost Center:

Jail Capital	1,473,412
Juvenile Dependency Drug Court	426,437
Law Library	73,100
Legislative	30,112,210
Library Capital	7,489,242
Marion County Childrens Alliance	15,000
Marion County Public Library System	12,508,127
Marion Senior Services Transit	2,095,497
Marion Soil Conservation District	182,372
Medicaid Hospitals Nursing Homes	8,999,442
Mental Health Court	195,149
Misdemeanor Drug Court	37,000
MSTU Assessments	833,675
Ocala Marion County Chamber and Economic Partnership	300,000
Other Circuit Court Juvenile	139,454
Other Recreation Programs	1,140,569
Parks and Recreation	6,428,232
Parks and Recreation Capital	3,546,554
Planning and Zoning	3,522,552
Pre Trial Release	272,451
Procurement Services	1,669,191
Property Appraiser Transfer	5,181,333
Property Engineering Services	80,002
Public Defender Administration	57,285
Public Defender LOV	500
Public Defender Technology	533,381
Public Relations	970,674
Public Safety Communications	8,863,560
Public Safety Radio	3,052,242
Road Capital	195,241
Sheriff Capital	2,085,548
Sheriff Emergency Mgmt Transfer	1,249,392
Sheriff Jail Transfer	76,162,017
Small Business Development Council	180,000
Southeast Livestock Pavilion Capital	1,673,523
Southeastern Livestock Pavilion	1,001,429
Supervisor of Elections Transfer	5,220,182
Tax Collector Transfer	12,086,582
Teen Court	46,128
Unclaimed Decedent Program	46,000
Veterans Court	145,903
Veterans Service Office	876,059
Water Resources	198,458

Total General Fund 356,765,910

Marion County Board of County Commissioners
Countywide Budget Fiscal Year 2025-26

Expenditures by Fund and Cost Center:

General Fund Grants

Community Develop Block Grant	3,552,666
Continuum of Care Challenge	800,664
Continuum of Care Emerg Solutions	242,339
Continuum of Care Program	143,307
Continuum of Care Program FL	181,270
Continuum of Care TANF	31,574
Emergency Solutions Program	562,408
Home Investment Partnership	4,440,116
Neighborhood Stabilization Pgrm 1	2,423,469
Neighborhood Stabilization Pgrm 3	656,765

Total General Fund Grants	<u>13,034,578</u>
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Fine and Forfeiture Fund

Clerk to County Commission Transfer	8,000
Fine and Forfeiture Administration	6,285,243
Juvenile Detention	4,363,018
Sheriff Bailiff Transfer	5,931,320
Sheriff Regular Transfer	21,190,409
State Attorney	41,000
State Attorney LOV	23,175
State Attorney Technology	1,296,886

Total Fine and Forfeiture Fund	<u>39,139,051</u>
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Crime Prevention Fund

Crime Prevention	1,395,567
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Total Crime Prevention Fund	<u>1,395,567</u>
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County Transportation Maintenance Fund

Ocala Marion County Transit	202,234
Road and Street Facilities	27,920,214
Road Assessments	31,878,061
Transportation	22,977,169

Total County Transportation Maintenance Fund	<u>82,977,678</u>
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80% Gas Tax Construction Fund

County Engineer 80% Gas Tax	15,881,429
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Total 80% Gas Tax Construction Fund	<u>15,881,429</u>
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20% Gas Tax Construction Fund

Road Constructrion 20% Gas Tax	5,338,911
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Total 20% Gas Tax Construction Fund	<u>5,338,911</u>
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**Marion County Board of County Commissioners
Countywide Budget Fiscal Year 2025-26**

Expenditures by Fund and Cost Center:

2nd Local Option Fuel Tax Fund

Transportation Improvements 2nd 5 Cents	13,944,082
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Total 2nd Local Option Fuel Tax Fund	13,944,082
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TMF Transportation Planning Organization

TPO Federal Highway Administration	773,912
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TPO Federal Transit Administration	73,668
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TPO Transportation Disadvantaged	32,484
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Total TMF Transportation Planning Organization	880,064
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Sidewalk Construction Fund

Sidewalk Construction	1,149,688
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Total Sidewalk Construction Fund	1,149,688
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Marion County Airport Fund

Marion County Airport	13,859,601
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Total Marion County Airport Fund	13,859,601
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Marion County Health Unit Trust Fund

Marion County Health Unit	5,497,649
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Total Marion County Health Unit Trust Fund	5,497,649
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Local Provider Participation Fund

Medicaid Managed Care	85,435,940
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Total Local Provider Participation Fund	85,435,940
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Opioid County Settlement Fund

Opioid County Settlement	1,751,446
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Total Opioid County Settlement Fund	1,751,446
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Opioid Regional Settlement Fund

Opioid Regional Settlement	4,387,248
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Total Opioid Regional Settlement Fund	4,387,248
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Alcohol and Drug Abuse Trust Fund

Community Service Programs	92,417
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Total Alcohol and Drug Abuse Trust Fund	92,417
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**Marion County Board of County Commissioners
Countywide Budget Fiscal Year 2025-26**

Expenditures by Fund and Cost Center:

Criminal Justice Court Costs Fund

Community Legal Services of Mid-Florida	106,400
Court Innovations Staff Attorney	513,438
Juvenile Alternative Program Drug Court	107,376
Law Library	106,400

Total Criminal Justice Court Costs Fund	833,614
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Law Enforcement Trust Fund

Law Enforcement Finance Administration	682,681
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Total Law Enforcement Trust Fund	682,681
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Sheriffs Educational Fund

Sheriffs Educational Fund	1,192,516
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Total Sheriffs Educational Fund	1,192,516
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Federal Equitable Sharing Fund

Federal Equitable Sharing	318,985
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Total Federal Equitable Sharing Fund	318,985
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911 Management Fund

911 Management	8,340,824
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Total 911 Management Fund	8,340,824
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Tourist Development Tax

Visitors and Convention Bureau	13,581,623
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Total Tourist Development Tax	13,581,623
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Parks and Recreation Fees Fund

Parks and Recreation Fees	6,633,026
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Total Parks and Recreation Fees Fund	6,633,026
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Medical Examiner Fund

Medical Examiner	10,171,399
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Total Medical Examiner Fund	10,171,399
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American Rescue Plan Local Fiscal Recovery Fund

Affordable Housing Initiatives	508,707
Fiscal Recovery and Development	3,400,824
Utilities Line Extensions	16,039,655

Total American Rescue Plan Local Fiscal Recovery Fund	19,949,186
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**Marion County Board of County Commissioners
Countywide Budget Fiscal Year 2025-26**

Expenditures by Fund and Cost Center:

American Rescue Plan HOME Fund

Home Investment Partnership 2,231,234

Total American Rescue Plan HOME Fund 2,231,234

American Rescue Plan - LATCF

Road Capital LATCF 1,914,212

Total American Rescue Plan - LATCF 1,914,212

Public Improvement Transportation Debt Service

Transportation Improvements 2nd 5 Cents 6,726,979

Total Public Improvement Transportation Debt Service 6,726,979

Parks Capital Project Fund

Parks and Recreation Improvements 50,337

Total Parks Capital Project Fund 50,337

Public Improvement Transportation Capital Projects Fund

Transportation Improvements 2nd 5 Cents 561,805

Total Public Improvement Transportation Capital Projects Fund 561,805

Infrastructure Surtax Capital Projects

Infrastructure Tax Animal 15,150,185

Infrastructure Tax Emergency Communications 615,695

Infrastructure Tax Emergency Management 118,390

Infrastructure Tax Fire 20,704,838

Infrastructure Tax Medical Services 3,697,438

Infrastructure Tax Reserve 3,019,120

Infrastructure Tax Sheriff Jail 7,007,682

Infrastructure Tax Sheriff Patrol 2,699,614

Infrastructure Tax Sheriff Regular 17,057,984

Infrastructure Tax Transportation 172,238,749

Total Infrastructure Surtax Capital Projects 242,309,695

Solid Waste Disposal Fund

Solid Waste Collection 7,813,911

Solid Waste Disposal 71,982,970

Solid Waste Recycling 6,450,072

Total Solid Waste Disposal Fund 86,246,953

**Marion County Board of County Commissioners
Countywide Budget Fiscal Year 2025-26**

Expenditures by Fund and Cost Center:

Insurance Fund

Employee Health	54,054,603
Employee Wellness Program	665,181
Insurance	17,115,930
Risk and Benefit Services	959,575
Risk Benefits Capital	3,232,357

Total Insurance Fund	<u>76,027,646</u>
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Total Countywide Budget Appropriations	<u><u>1,119,303,974</u></u>
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**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

1110 - MSTU for Law Enforcement

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Property Taxes	107,111,573	Personnel	80,445,842
Other Taxes	260,600	Operating	20,766,601
Charges for Services	4,349,177	Capital	2,832,781
Miscellaneous	1,173,300	Non-Operating	211,975
Less 5%	(5,429,566)	Transfers	3,204,247
Balances Forward	18,776,938	Reserve	18,780,576
Total Estimated Revenues	<u>126,242,022</u>	Total Expenditures	<u>126,242,022</u>

1120 - Fire Rescue and EMS Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Property Taxes	32,820,525	Personnel	56,363,415
Other Taxes	66,000	Operating	17,124,809
Licenses and Permits	187,000	Capital	1,888,490
Special Assessments	59,181,784	Debt Service	250,001
Intergovernmental	141,966	Grants & Aid	375,000
Charges for Services	348,255	Transfers	1,509,677
Miscellaneous	1,101,000	Reserve	27,341,428
Less 5%	(4,685,228)	Total Expenditures	<u>104,852,820</u>
Administrative Transfers	1,116,210		
Balances Forward	14,575,308		
Total Estimated Revenues	<u>104,852,820</u>		

1131 - Stormwater Program

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	4,237,237	Personnel	1,484,507
Miscellaneous	327,500	Operating	4,241,794
Less 5%	(228,237)	Capital	9,373,141
Balances Forward	14,028,413	Grants & Aid	6,000
Total Estimated Revenues	<u>18,364,913</u>	Reserve	3,259,471
		Total Expenditures	<u>18,364,913</u>

1141 - Building Safety Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Other Taxes	27,000	Personnel	7,114,497
Licenses and Permits	9,050,000	Operating	3,690,918
Miscellaneous	590,000	Capital	532,557
Less 5%	(483,350)	Non-Operating	6,429,140
Balances Forward	15,351,211	Reserve	6,767,749
Total Estimated Revenues	<u>24,534,861</u>	Total Expenditures	<u>24,534,861</u>

**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

1151 - Local Housing Assistance Trust Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Intergovernmental	2,442,935	Personnel	367,622
Miscellaneous	712,500	Operating	200,000
Less 5%	(35,625)	Grants & Aid	9,265,183
Balances Forward	6,712,995	Total Expenditures	<u>9,832,805</u>
Total Estimated Revenues	<u>9,832,805</u>		

1191 - Silver Springs Community Redevelopment Area Trust Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Intergovernmental	540,750	Operating	257,385
Miscellaneous	31,900	Capital	292,600
Less 5%	(1,595)	Grants & Aid	909,277
Balances Forward	888,207	Total Expenditures	<u>1,459,262</u>
Total Estimated Revenues	<u>1,459,262</u>		

1291 - Impact Fee East District

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Impact Fees	4,480,000	Operating	3,267
Miscellaneous	260,000	Capital	19,360,998
Less 5%	(242,000)	Total Expenditures	<u>19,364,265</u>
Balances Forward	14,866,265		
Total Estimated Revenues	<u>19,364,265</u>		

1292 - Impact Fee West District

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Impact Fees	5,941,000	Operating	3,267
Miscellaneous	1,097,000	Capital	41,532,410
Less 5%	(356,900)	Total Expenditures	<u>41,535,677</u>
Balances Forward	34,854,577		
Total Estimated Revenues	<u>41,535,677</u>		

1301 - RLE Comm Res Facility MSTU

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Property Taxes	224,986	Personnel	78,590
Other Taxes	2,500	Operating	38,492
Miscellaneous	28,300	Capital	314,476
Less 5%	(12,790)	Reserve	101,567
Balances Forward	290,129	Total Expenditures	<u>533,125</u>
Total Estimated Revenues	<u>533,125</u>		

**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

1302 - RLE MSTU for Road Improvements

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	904,788	Personnel	306,755
Miscellaneous	53,400	Operating	248,169
Less 5%	(47,909)	Capital	1,853,632
Balances Forward	1,498,277	Total Expenditures	2,408,556
Total Estimated Revenues	2,408,556		

1310 - Marion Oaks MSTU

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Property Taxes	2,134,752	Personnel	936,338
Other Taxes	3,202	Operating	464,391
Miscellaneous	202,120	Capital	1,518,556
Less 5%	(117,004)	Reserve	464,916
Balances Forward	1,161,131	Total Expenditures	3,384,201
Total Estimated Revenues	3,384,201		

1311 - Marion Oaks MSTU for General Services

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	1,450,790	Personnel	779,080
Miscellaneous	63,800	Operating	751,014
Less 5%	(75,730)	Capital	1,173,985
Balances Forward	1,515,219	Reserve	250,000
Total Estimated Revenues	2,954,079	Total Expenditures	2,954,079

1312 - Marion Oaks MSBU for Road Improvements

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	1,306,628	Operating	122,528
Miscellaneous	139,675	Capital	3,339,867
Less 5%	(72,315)	Total Expenditures	3,462,395
Balances Forward	2,088,407		
Total Estimated Revenues	3,462,395		

1320 - Silver Springs Shores Special Tax District

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Property Taxes	1,321,054	Personnel	677,129
Other Taxes	610	Operating	439,091
Miscellaneous	93,580	Capital	668,961
Less 5%	(70,763)	Reserve	385,579
Balances Forward	826,279	Total Expenditures	2,170,760
Total Estimated Revenues	2,170,760		

**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

1322 - Silver Springs Shores MSBU for Road Improvements

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	1,044,790	Operating	99,854
Miscellaneous	72,300	Capital	3,794,191
Less 5%	(55,855)	Total Expenditures	<u>3,894,045</u>
Balances Forward	2,832,810		
Total Estimated Revenues	<u>3,894,045</u>		

1330 - Hills of Ocala MSTU for Recreation

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Property Taxes	74,158	Operating	41,640
Other Taxes	170	Capital	123,384
Miscellaneous	7,690	Reserve	15,000
Less 5%	(4,102)	Total Expenditures	<u>180,024</u>
Balances Forward	102,108		
Total Estimated Revenues	<u>180,024</u>		

1401 - Doublegate MSTU for General Services

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	3,685	Operating	4,063
Miscellaneous	20	Total Expenditures	<u>4,063</u>
Less 5%	(185)		
Balances Forward	543		
Total Estimated Revenues	<u>4,063</u>		

1402 - Raven Hill MSTU for General Services

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	2,125	Operating	9,780
Miscellaneous	285	Total Expenditures	<u>9,780</u>
Less 5%	(120)		
Balances Forward	7,490		
Total Estimated Revenues	<u>9,780</u>		

1403 - Rainbows End MSTU for General Services

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	20,560	Operating	7,136
Miscellaneous	14,700	Capital	471,062
Less 5%	(1,763)	Total Expenditures	<u>478,198</u>
Balances Forward	444,701		
Total Estimated Revenues	<u>478,198</u>		

**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

1404 - Tompkins and Georges MSTU

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	7,406	Operating	17,887
Miscellaneous	363		
Less 5%	(388)	Total Expenditures	<u>17,887</u>
Balances Forward	10,506		
Total Estimated Revenues	<u>17,887</u>		

1405 - Country Estates MSTU

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	2,870	Operating	3,802
Miscellaneous	33		
Less 5%	(146)	Total Expenditures	<u>3,802</u>
Balances Forward	1,045		
Total Estimated Revenues	<u>3,802</u>		

1406 - Citrus Park MSTU

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	4,740	Operating	18,750
Miscellaneous	504		
Less 5%	(262)	Total Expenditures	<u>18,750</u>
Balances Forward	13,768		
Total Estimated Revenues	<u>18,750</u>		

1407 - Wineberry MSTU for General Services

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	3,330	Operating	12,125
Miscellaneous	312		
Less 5%	(183)	Total Expenditures	<u>12,125</u>
Balances Forward	8,666		
Total Estimated Revenues	<u>12,125</u>		

1408 - Golden Hills MSTU for General Services

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	12,680	Operating	118,980
Miscellaneous	3,753		
Less 5%	(822)	Total Expenditures	<u>118,980</u>
Balances Forward	103,369		
Total Estimated Revenues	<u>118,980</u>		

**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

1409 - Delcrest MSTU for General Services

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	1,352	Operating	13,359
Miscellaneous	414	Total Expenditures	<u>13,359</u>
Less 5%	(89)		
Balances Forward	11,682		
Total Estimated Revenues	<u>13,359</u>		

1410 - Bellaire MSTU for General Services

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	1,960	Operating	10,209
Miscellaneous	288	Total Expenditures	<u>10,209</u>
Less 5%	(112)		
Balances Forward	8,073		
Total Estimated Revenues	<u>10,209</u>		

1411 - Hamlet at Sherman Oaks MSBU for General Services

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	12,000	Operating	29,542
Miscellaneous	1,053	Total Expenditures	<u>29,542</u>
Less 5%	(653)		
Balances Forward	17,142		
Total Estimated Revenues	<u>29,542</u>		

1501 - Lake Tropicana MSTU for Road Improvements

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	146,672	Operating	10,516
Miscellaneous	29,013	Capital	1,096,964
Less 5%	(8,784)	Total Expenditures	<u>1,107,480</u>
Balances Forward	940,579		
Total Estimated Revenues	<u>1,107,480</u>		

1502 - Golden Hills MSTU for Road Improvements

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	43,050	Operating	8,028
Miscellaneous	20,950	Capital	692,079
Less 5%	(3,201)	Total Expenditures	<u>700,107</u>
Balances Forward	639,308		
Total Estimated Revenues	<u>700,107</u>		

**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

1503 - Kingsland Estates Ocala Waterway MSBU Road Improvements

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	151,800	Operating	10,479
Miscellaneous	20,340	Capital	840,791
Less 5%	(8,608)	Total Expenditures	<u>851,270</u>
Balances Forward	687,738		
Total Estimated Revenues	<u>851,270</u>		

1504 - Kingsland Whispering Pines Forest Glenn MSBU for Road Improv

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	153,400	Operating	10,465
Miscellaneous	23,620	Capital	938,448
Less 5%	(8,851)	Total Expenditures	<u>948,913</u>
Balances Forward	780,744		
Total Estimated Revenues	<u>948,913</u>		

1505 - Silver Springs Acres MSBU for Road Maintenance

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	81,000	Operating	81,711
Miscellaneous	7,960	Capital	211,953
Less 5%	(4,448)	Total Expenditures	<u>293,664</u>
Balances Forward	209,152		
Total Estimated Revenues	<u>293,664</u>		

1506 - Ocala Waterway Estates MSBU for Road Maintenance

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	57,000	Operating	77,220
Miscellaneous	15,080	Capital	455,572
Less 5%	(3,604)	Total Expenditures	<u>532,792</u>
Balances Forward	464,316		
Total Estimated Revenues	<u>532,792</u>		

1507 - NW 17th Avenue Northwoods MSBU for Road Maintenance

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	4,000	Operating	6,538
Miscellaneous	790	Capital	17,024
Less 5%	(240)	Total Expenditures	<u>23,562</u>
Balances Forward	19,012		
Total Estimated Revenues	<u>23,562</u>		

**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

1508 - Rainbow Park Units 1 and 2 MSBU for Road Maintenance

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	337,150	Operating	82,517
Miscellaneous	38,250	Capital	1,558,929
Less 5%	(18,771)	Total Expenditures	<u>1,641,446</u>
Balances Forward	1,284,817		
Total Estimated Revenues	<u>1,641,446</u>		

1509 - Paradise Farms MSBU for Roadside Mowing

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	14,400	Operating	45,257
Miscellaneous	1,190	Total Expenditures	<u>45,257</u>
Less 5%	(780)		
Balances Forward	30,447		
Total Estimated Revenues	<u>45,257</u>		

1510 - Stonecrest Center MSBU for Road Maintenance

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	11,201	Operating	7,295
Miscellaneous	2,980	Capital	98,207
Less 5%	(709)	Total Expenditures	<u>105,502</u>
Balances Forward	92,030		
Total Estimated Revenues	<u>105,502</u>		

1511 - Deer Path Estates Ph 1 and 2 MSBU for Road Maintenance

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	22,200	Operating	22,527
Miscellaneous	4,040	Capital	129,371
Less 5%	(1,312)	Total Expenditures	<u>151,898</u>
Balances Forward	126,970		
Total Estimated Revenues	<u>151,898</u>		

1513 - Pine Run Estates MSTU for Road Improvements

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	76,410	Operating	119,635
Miscellaneous	7,100	Capital	131,303
Less 5%	(4,176)	Total Expenditures	<u>250,938</u>
Balances Forward	171,604		
Total Estimated Revenues	<u>250,938</u>		

**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

1514 - Woods and Lakes Subdivision MSBU for Road Maintenance

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	36,872	Operating	21,324
Miscellaneous	19,800	Capital	630,731
Less 5%	(2,834)		
Balances Forward	598,217	Total Expenditures	<u>652,055</u>
Total Estimated Revenues	<u>652,055</u>		

1516 - NW 49th 35th Street MSBU for DRA Maintenance

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	10,040	Operating	65,595
Miscellaneous	1,680		
Less 5%	(586)	Total Expenditures	<u>65,595</u>
Balances Forward	54,461		
Total Estimated Revenues	<u>65,595</u>		

1517 - Maricamp Market Center 1 and 2 MSBU for Road Maintenance

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	4,895	Operating	1,562
Miscellaneous	530	Capital	21,324
Less 5%	(272)		
Balances Forward	17,733	Total Expenditures	<u>22,886</u>
Total Estimated Revenues	<u>22,886</u>		

1701 - Indian Meadows MSTU for Street Lighting

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	2,750	Operating	5,582
Miscellaneous	130		
Less 5%	(145)	Total Expenditures	<u>5,582</u>
Balances Forward	2,847		
Total Estimated Revenues	<u>5,582</u>		

1702 - Ocala Heights MSTU for Street Lighting

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	3,150	Operating	42,822
Miscellaneous	1,340		
Less 5%	(225)	Total Expenditures	<u>42,822</u>
Balances Forward	38,557		
Total Estimated Revenues	<u>42,822</u>		

**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

1703 - Bahia Oaks MSTU for Street Lighting

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	13,350	Operating	24,510
Miscellaneous	530	Total Expenditures	<u>24,510</u>
Less 5%	(695)		
Balances Forward	11,325		
Total Estimated Revenues	<u>24,510</u>		

1704 - Boardman MSTU for Street Lighting

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	3,275	Operating	16,353
Miscellaneous	450	Total Expenditures	<u>16,353</u>
Less 5%	(187)		
Balances Forward	12,815		
Total Estimated Revenues	<u>16,353</u>		

1705 - Hickory Hill MSTU for Street Lighting

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	2,520	Operating	8,136
Miscellaneous	210	Total Expenditures	<u>8,136</u>
Less 5%	(137)		
Balances Forward	5,543		
Total Estimated Revenues	<u>8,136</u>		

1706 - Churchill MSTU for Street Lighting

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	2,340	Operating	9,609
Miscellaneous	260	Total Expenditures	<u>9,609</u>
Less 5%	(130)		
Balances Forward	7,139		
Total Estimated Revenues	<u>9,609</u>		

1707 - Lake Weir Edgewater MSBU for Street Lighting

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	12,015	Operating	150,566
Miscellaneous	4,700	Total Expenditures	<u>150,566</u>
Less 5%	(836)		
Balances Forward	134,687		
Total Estimated Revenues	<u>150,566</u>		

**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

1708 - Boulder Hill Subdivision MSTU for Street Lighting

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	1,600	Operating	13,376
Miscellaneous	340		
Less 5%	(97)	Total Expenditures	<u>13,376</u>
Balances Forward	11,533		
Total Estimated Revenues	<u>13,376</u>		

1709 - Kingsland Whispering Pines Forest Glenn MSBU for Street Lighting

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	80,454	Operating	79,450
Miscellaneous	800		
Less 5%	(4,064)	Total Expenditures	<u>79,450</u>
Balances Forward	2,260		
Total Estimated Revenues	<u>79,450</u>		

2116 - Series 2017A Debt Service Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	74,558	Debt Service	71,352
Miscellaneous	550		
Less 5%	(3,756)	Total Expenditures	<u>71,352</u>
Total Estimated Revenues	<u>71,352</u>		

2117 - Series 2019A Debt Service Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	53,848	Debt Service	66,251
Miscellaneous	150		
Less 5%	(2,700)	Total Expenditures	<u>66,251</u>
Balances Forward	14,953		
Total Estimated Revenues	<u>66,251</u>		

2118 - Series 2021A Debt Service Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	154,298	Debt Service	146,583
Less 5%	(7,715)		
Total Estimated Revenues	<u>146,583</u>	Total Expenditures	<u>146,583</u>

**Marion County Board of County Commissioners
Non-Countywide Budget Fiscal Year 2025-26**

2119 - Series 2022A Debt Service Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	42,906	Debt Service	40,761
Less 5%	(2,145)		
Total Estimated Revenues	<u>40,761</u>	Total Expenditures	<u>40,761</u>

2120 - Series 2024A Debt Service Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	113,911	Debt Service	108,215
Less 5%	(5,696)		
Total Estimated Revenues	<u>108,215</u>	Total Expenditures	<u>108,215</u>

2121 - Series 2024B Debt Service Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Special Assessments	174,729	Debt Service	165,993
Less 5%	(8,736)		
Total Estimated Revenues	<u>165,993</u>	Total Expenditures	<u>165,993</u>

3120 - Series 2024A Capital Projects Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Balances Forward	106,509	Capital	106,509
Total Estimated Revenues	<u>106,509</u>	Total Expenditures	<u>106,509</u>

4520 - Marion County Utility Fund

<u>Estimated Revenues:</u>		<u>Expenditures:</u>	
Intergovernmental	14,368,171	Personnel	12,345,026
Charges for Services	44,088,700	Operating	13,750,644
Miscellaneous	6,306,200	Capital	92,955,985
Less 5%	(2,519,745)	Debt Service	7,541,864
Balances Forward	100,982,990	Reserve	36,632,797
Total Estimated Revenues	<u>163,226,316</u>	Total Expenditures	<u>163,226,316</u>

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

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Millage Rate</u>		<u>Tax Levy Over (Under) Rolled-Back Rate</u>		
	<u>Rolled-Back</u>	<u>Tentative</u>	<u>Rolled-Back</u>	<u>Tentative</u>	<u>Difference</u>
<u>COUNTYWIDE</u>					
Taxable Property Value	38,129,247,803				
<u>General Fund</u>					
Millage Rate and Levy	3.1516	3.35	\$ 120,168,137	\$ 127,732,980	\$ 7,564,843
<u>Fine & Forfeiture Fund</u>					
Millage Rate and Levy	0.7809	0.83	\$ 29,775,130	\$ 31,647,276	\$ 1,872,146
<u>Health Unit Trust Fund</u>					
Millage Rate and Levy	0.1035	0.11	\$ 3,946,377	\$ 4,194,217	\$ 247,840
Total Countywide	4.0360	4.29	\$ 153,889,644	\$ 163,574,473	\$ 9,684,829

NON-COUNTY-WIDE SPECIAL DISTRICTS

<u>MSTU for Law Enforcement</u>					
Taxable Property Value	28,793,433,729				
Millage Rate and Levy	3.5015	3.72	\$ 100,820,208	\$ 107,111,573	\$ 6,291,365
<u>Fire / Rescue MSTU</u>					
Taxable Property Value	29,568,040,734				
Millage Rate and Levy	1.0440	1.11	\$ 30,869,035	\$ 32,820,525	\$ 1,951,490
<u>Rainbow Lakes Estates - Rec.</u>					
Taxable Property Value	264,689,435				
Millage Rate and Levy	0.7760	0.85	\$ 205,399	\$ 224,986	\$ 19,587
<u>Marion Oaks MSTU - Rec.</u>					
Taxable Property Value	2,092,894,340				
Millage Rate and Levy	0.9534	1.02	\$ 1,995,365	\$ 2,134,752	\$ 139,387
<u>Silver Springs Shores - Rec.</u>					
Taxable Property Value	440,351,368				
Millage Rate and Levy	2.7693	3.00	\$ 1,219,465	\$ 1,321,054	\$ 101,589
<u>Hills of Ocala MSTU - Rec.</u>					
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	\$ 143,687,048	\$ 8,508,692
Total Countywide and Non-Countywide Levy			\$ 289,068,000	\$ 307,261,521	\$ 18,193,521

<u>Rainbow Lakes Estates MSD</u>					
Taxable Property Value	283,004,079				
Millage Rate and Levy	1.1401	1.25	\$ 322,653	\$ 353,755	\$ 31,102

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

Prepared by: Clerk of Court and Comptroller - Budget Department

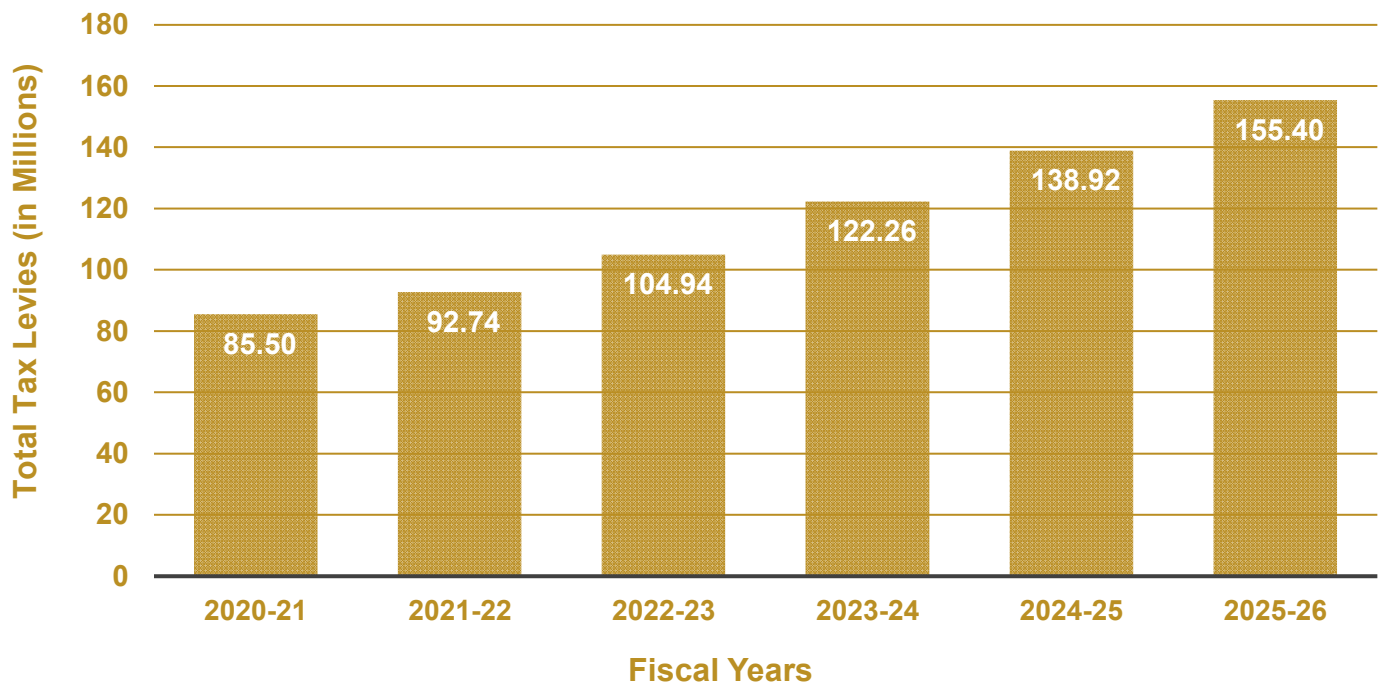
	<u>Millage Rate</u>		<u>Tax Levy Over (Under) Maximum Millage Rate</u>		
	<u>Maximum</u>	<u>Tentative</u>	<u>Maximum</u>	<u>Tentative</u>	<u>Difference</u>
<u>COUNTYWIDE</u>					
Taxable Property Value	38,129,247,803				
<u>General Fund</u>					
Millage Rate and Levy	4.2538	3.35	\$ 162,194,194	\$ 127,732,980	\$ (34,461,214)
<u>Fine & Forfeiture Fund</u>					
Millage Rate and Levy	0.9600	0.83	\$ 36,604,078	\$ 31,647,276	\$ (4,956,802)
<u>Health Unit Trust Fund</u>					
Millage Rate and Levy	0.1765	0.11	\$ 6,729,812	\$ 4,194,217	\$ (2,535,595)
Total Countywide	<u>5.3903</u>	<u>4.29</u>	<u>\$ 205,528,084</u>	<u>\$ 163,574,473</u>	<u>\$ (41,953,611)</u>
<u>NON-COUNTY-WIDE SPECIAL DISTRICTS</u>					
<u>MSTU for Law Enforcement</u>					
Taxable Property Value	28,793,433,729				
Millage Rate and Levy	4.0700	3.72	\$ 117,189,275	\$ 107,111,573	\$ (10,077,702)
<u>Fire / Rescue MSTU</u>					
Taxable Property Value	29,568,040,734				
Millage Rate and Levy	1.1580	1.11	\$ 34,239,791	\$ 32,820,525	\$ (1,419,266)
<u>Rainbow Lakes Estates - Rec.</u>					
Taxable Property Value	264,689,435				
Millage Rate and Levy	0.8500	0.85	\$ 224,986	\$ 224,986	\$ -
<u>Marion Oaks MSTU - Rec.</u>					
Taxable Property Value	2,092,894,340				
Millage Rate and Levy	2.7786	1.02	\$ 5,815,316	\$ 2,134,752	\$ (3,680,564)
<u>Silver Springs Shores - Rec.</u>					
Taxable Property Value	440,351,368				
Millage Rate and Levy	3.4786	3.00	\$ 1,531,806	\$ 1,321,054	\$ (210,752)
<u>Hills of Ocala MSTU - Rec.</u>					
Taxable Property Value	411,987,565				
Millage Rate and Levy	0.2941	0.18	\$ 121,166	\$ 74,158	\$ (47,008)
Total Non-Countywide Levy			<u>\$ 159,122,340</u>	<u>\$ 143,687,048</u>	<u>\$ (15,435,292)</u>
Total Countywide and Non-Countywide Levy			<u>\$ 364,650,424</u>	<u>\$ 307,261,521</u>	<u>\$ (57,388,903)</u>
<u>Rainbow Lakes Estates MSD</u>					
Taxable Property Value	283,004,079				
Millage Rate and Levy	3.7654	1.25	\$ 1,065,624	\$ 353,755	\$ (711,869)

Marion County Board of County Commissioners
Millage Rates, Assessed Value and Estimated Tax Receipts
Tentative Budget Fiscal Year 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

Fund Summary - Millage Rates	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25	Tentative Budget 2025-26
Fund Description:						
Assessed Valuations (In 1,000's)	20,362,504	22,085,910	25,749,732	29,998,024	34,087,726	38,129,248
<u>Countywide Funds</u>						
General Fund						
Millage Rate	3.45	3.45	3.35	3.35	3.35	3.35
Total Estimated Receipts @ 95%	66,738,106	72,386,571	81,948,521	95,468,709	108,484,186	121,346,332
Fine & Forfeiture Fund						
Millage Rate	0.85	0.85	0.83	0.83	0.83	0.83
Total Estimated Receipts @ 95%	16,442,722	17,834,373	20,303,664	23,653,442	26,878,172	30,064,912
County Transportation Maintenance Fund						
Millage Rate	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Receipts @ 95%	-	-	-	-	-	-
Marion County Health Unit Trust Fund						
Millage Rate	0.12	0.12	0.11	0.11	0.11	0.11
Total Estimated Receipts @ 95%	2,321,325	2,517,794	2,690,847	3,134,794	3,562,168	3,984,507
Total Countywide Millage Rate	4.42	4.42	4.29	4.29	4.29	4.29
Total Estimated receipts @ 95%	85,502,153	92,738,738	104,943,032	122,256,945	138,924,526	155,395,751

Marion County Board of County Commissioners
Countywide Tax Levy @ 95%



Source: Gregory C. Harrell, Clerk of Court and Comptroller - Budget Department

Marion County Board of County Commissioners
Millage Rates, Assessed Value and Estimated Tax Receipts
Tentative Budget Fiscal Year 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

Fund Summary - Millage Rates	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25	Tentative Budget 2025-26
Fund Description:						

Special Districts (Non-Countywide Funds)

MSTU for Law Enforcement

Assessed Valuations (In 1000's)	14,562,327	15,990,626	18,884,007	22,295,718	25,589,888	28,793,434
Millage Rate	3.72	3.72	3.72	3.72	3.72	3.72
Total Estimated Receipts @95%	51,463,265	56,510,874	66,736,081	78,793,066	90,434,664	101,755,995

Fire, Rescue and EMS Fund

Assessed Valuations (In 1000's)	15,002,307	16,454,358	19,409,890	22,907,557	26,267,304	29,568,041
Millage Rate	1.11	1.11	1.11	1.11	1.11	1.11
Total Estimated Receipts @95%	15,819,933	17,351,121	20,467,729	24,156,019	27,698,872	31,179,499

Rainbow Lakes Estates - Comm Res Facility MSTU

Assessed Valuations (In 1000's)	119,439	128,776	152,917	184,720	219,324	264,690
Millage Rate	0.47	0.47	0.47	0.85	0.85	0.85
Total Estimated Receipts @95%	53,329	57,498	68,278	149,161	177,104	213,737

Marion Oaks MSTU

Assessed Valuations (In 1000's)	598,204	691,848	944,164	1,316,885	1,670,209	2,092,895
Millage Rate	1.02	1.02	1.02	1.02	1.02	1.02
Total Estimated Receipts @95%	579,659	670,401	914,895	1,276,061	1,618,432	2,028,015

Silver Springs Shores Special Tax District

Assessed Valuations (In 1000's)	255,255	280,874	319,957	369,418	405,732	440,352
Millage Rate	3.00	3.00	3.00	3.00	3.00	3.00
Total Estimated Receipts @95%	727,476	800,490	911,877	1,052,841	1,156,334	1,255,002

Hills of Ocala MSTU for Recreation

Assessed Valuations (In 1000's)	148,669	167,145	204,251	265,072	325,145	411,988
Millage Rate	0.18	0.18	0.18	0.18	0.18	0.18
Total Estimated Receipts @95%	25,422	28,582	34,927	45,328	55,600	70,450

Multi-County Special Districts

Rainbow Lakes Estates Municipal Service District

Assessed Valuations (In 1000's)	127,376	137,602	163,323	197,576	234,544	283,005
Millage Rate	2.25	2.25	2.25	1.25	1.25	1.25
Total Estimated Receipts @95%	272,267	294,125	349,103	234,621	278,520	336,068

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

Prepared by: Clerk of Court and Comptroller - Budget Department

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

All Single Family Properties

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

Homestead Single Family Properties

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

Example: Homestead Single Family Property with 2.9% Increase

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

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

Source: Countywide Average Taxable Values - Marion County Property Appraiser

Marion County Board of County Commissioners
Comparison of Tax Levies - Selected Property Categories
Countywide & Major MSTUs
Adopted 2024-25 and Tentative 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

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

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

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

Source: Countywide Average Taxable Values - Marion County Property Appraiser