

Marion County  
Board of County Commissioners



Budget Workshop  
Proposed Budget Overview

Monday, July 12, 2021

Marion County Board of County Commissioners  
 Budget Workshop - Proposed Budget Overview  
 Monday, July 12, 2021

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**Marion County Board of County Commissioners**  
**Comparison of ROLLED-BACK and PROPOSED Tax Levies**  
**Proposed Budget Fiscal Year 2021-22**

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>Proposed</u>	<u>Rolled-Back</u>	<u>Proposed</u>	<u>Difference</u>
<b><u>COUNTYWIDE</u></b>					
Taxable Property Value	22,085,910,432				
<b><u>General Fund</u></b>					
Millage Rate and Levy	3.2761	3.45	\$ 72,355,651	\$ 76,196,391	\$ 3,840,740
<b><u>Fine &amp; Forfeiture Fund</u></b>					
Millage Rate and Levy	0.8071	0.85	\$ 17,825,538	\$ 18,773,024	\$ 947,486
<b><u>Health Unit Trust Fund</u></b>					
Millage Rate and Levy	0.1140	0.12	\$ 2,517,794	\$ 2,650,309	\$ 132,515
Total Countywide	<u>4.1972</u>	<u>4.42</u>	<u>\$ 92,698,983</u>	<u>\$ 97,619,724</u>	<u>\$ 4,920,741</u>
<b><u>NON-COUNTY-WIDE SPECIAL DISTRICTS</u></b>					
<b><u>MSTU for Law Enforcement</u></b>					
Taxable Property Value	15,990,626,402				
Millage Rate and Levy	3.5045	3.72	\$ 56,039,150	\$ 59,485,130	\$ 3,445,980
<b><u>Fire / Rescue MSTU</u></b>					
Taxable Property Value	16,454,357,998				
Millage Rate and Levy	1.0465	1.11	\$ 17,219,486	\$ 18,264,337	\$ 1,044,851
<b><u>Rainbow Lakes Estates - Rec.</u></b>					
Taxable Property Value	128,775,933				
Millage Rate and Levy	0.4388	0.47	\$ 56,507	\$ 60,525	\$ 4,018
<b><u>Marion Oaks MSTU - Rec.</u></b>					
Taxable Property Value	691,848,132				
Millage Rate and Levy	0.9540	1.02	\$ 660,023	\$ 705,685	\$ 45,662
<b><u>Silver Springs Shores - Rec.</u></b>					
Taxable Property Value	280,873,786				
Millage Rate and Levy	2.7268	3.00	\$ 765,887	\$ 842,621	\$ 76,734
<b><u>Hills of Ocala MSTU - Rec.</u></b>					
Taxable Property Value	167,145,182				
Millage Rate and Levy	0.1685	0.18	\$ 28,164	\$ 30,086	\$ 1,922
Total Non-Countywide Levy			<u>\$ 74,769,217</u>	<u>\$ 79,388,384</u>	<u>\$ 4,619,167</u>
Total Countywide and Non-Countywide Levy			<u>\$ 167,468,200</u>	<u>\$ 177,008,108</u>	<u>\$ 9,539,908</u>
<b><u>Rainbow Lakes Estates MSD</u></b>					
Taxable Property Value	137,601,927				
Millage Rate and Levy	2.0957	2.25	\$ 288,372	\$ 309,604	\$ 21,232

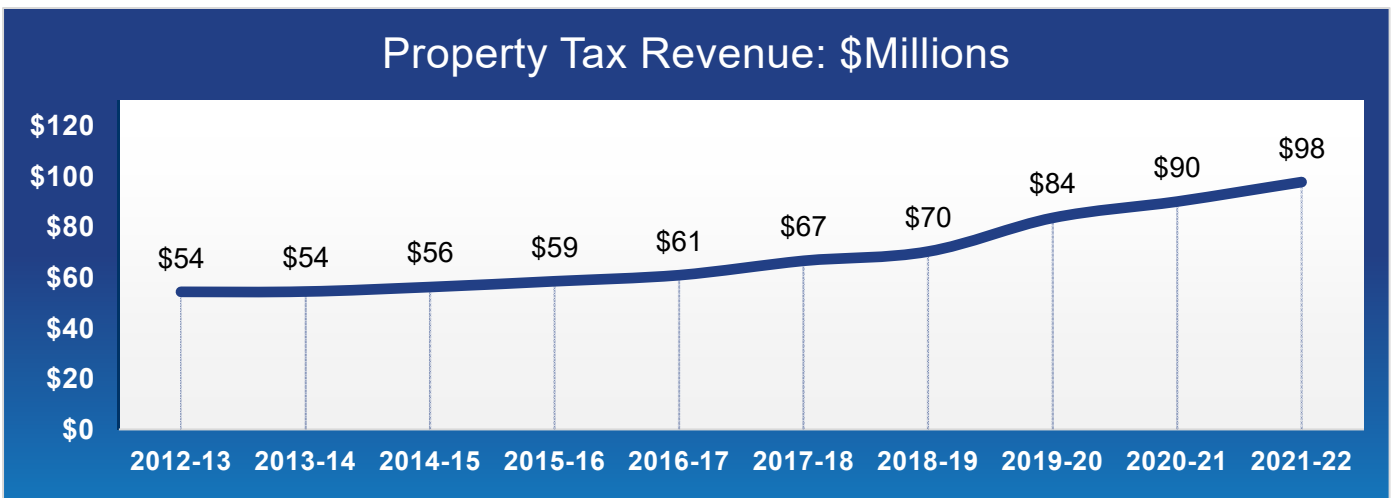
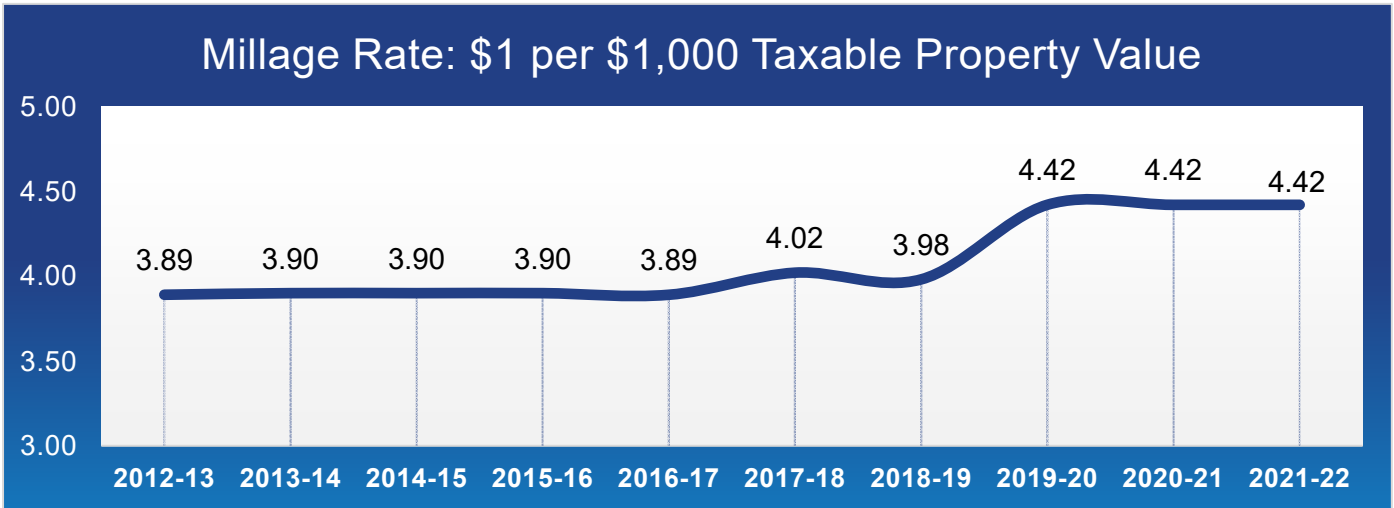
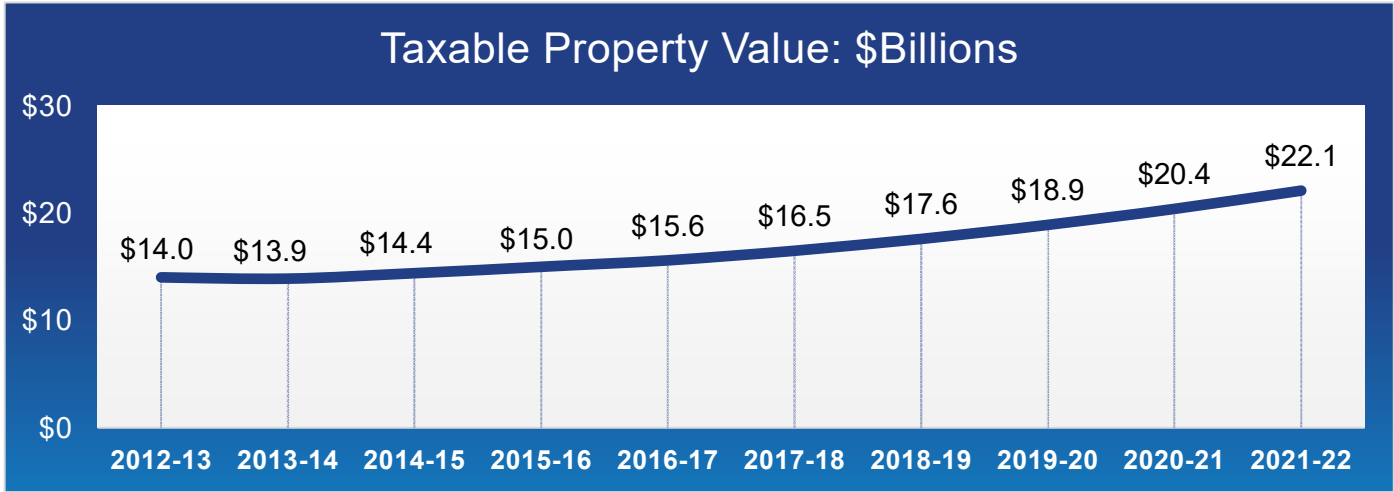
**Marion County Board of County Commissioners**  
**Comparison of SIMPLE MAJORITY MAXIMUM and PROPOSED Tax Levies**  
**Proposed Budget Fiscal Year 2021-22**

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>Proposed</u>	<u>Maximum</u>	<u>Proposed</u>	<u>Difference</u>
<u>COUNTYWIDE</u>					
Taxable Property Value	22,085,910,432				
<u>General Fund</u>					
Millage Rate and Levy	4.8328	3.45	\$ 106,736,788	\$ 76,196,391	\$ (30,540,397)
<u>Fine &amp; Forfeiture Fund</u>					
Millage Rate and Levy	0.9239	0.85	\$ 20,405,173	\$ 18,773,024	\$ (1,632,149)
<u>Health Unit Trust Fund</u>					
Millage Rate and Levy	0.1995	0.12	\$ 4,406,139	\$ 2,650,309	\$ (1,755,830)
Total Countywide	<u>5.9562</u>	<u>4.42</u>	<u>\$ 131,548,100</u>	<u>\$ 97,619,724</u>	<u>\$ (33,928,376)</u>
<u>NON-COUNTY-WIDE SPECIAL DISTRICTS</u>					
<u>MSTU for Law Enforcement</u>					
Taxable Property Value	15,990,626,402				
Millage Rate and Levy	3.6597	3.72	\$ 58,520,895	\$ 59,485,130	\$ 964,235
<u>Fire / Rescue MSTU</u>					
Taxable Property Value	16,454,357,998				
Millage Rate and Levy	1.3824	1.11	\$ 22,746,504	\$ 18,264,337	\$ (4,482,167)
<u>Rainbow Lakes Estates - Rec.</u>					
Taxable Property Value	128,775,933				
Millage Rate and Levy	0.9810	0.47	\$ 126,329	\$ 60,525	\$ (65,804)
<u>Marion Oaks MSTU - Rec.</u>					
Taxable Property Value	691,848,132				
Millage Rate and Levy	3.5792	1.02	\$ 2,476,263	\$ 705,685	\$ (1,770,578)
<u>Silver Springs Shores - Rec.</u>					
Taxable Property Value	280,873,786				
Millage Rate and Levy	4.5230	3.00	\$ 1,270,392	\$ 842,621	\$ (427,771)
<u>Hills of Ocala MSTU - Rec.</u>					
Taxable Property Value	167,145,182				
Millage Rate and Levy	0.3616	0.18	\$ 60,440	\$ 30,086	\$ (30,354)
Total Non-Countywide Levy			<u>\$ 85,200,823</u>	<u>\$ 79,388,384</u>	<u>\$ (5,812,439)</u>
Total Countywide and Non-Countywide Levy			<u>\$ 216,748,923</u>	<u>\$ 177,008,108</u>	<u>\$ (39,740,815)</u>
<u>Rainbow Lakes Estates MSD</u>					
Taxable Property Value	137,601,927				
Millage Rate and Levy	5.0525	2.25	\$ 695,234	\$ 309,604	\$ (385,630)

# Marion County - Countywide Certified Taxable Property Value, Millage Rate and Property Tax Levy Fiscal Years 2012-13 through 2021-22 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



Marion County Board of County Commissioners  
 Estimate of Taxable Value - Countywide  
 Fiscal Years 2017-18 through 2021-22

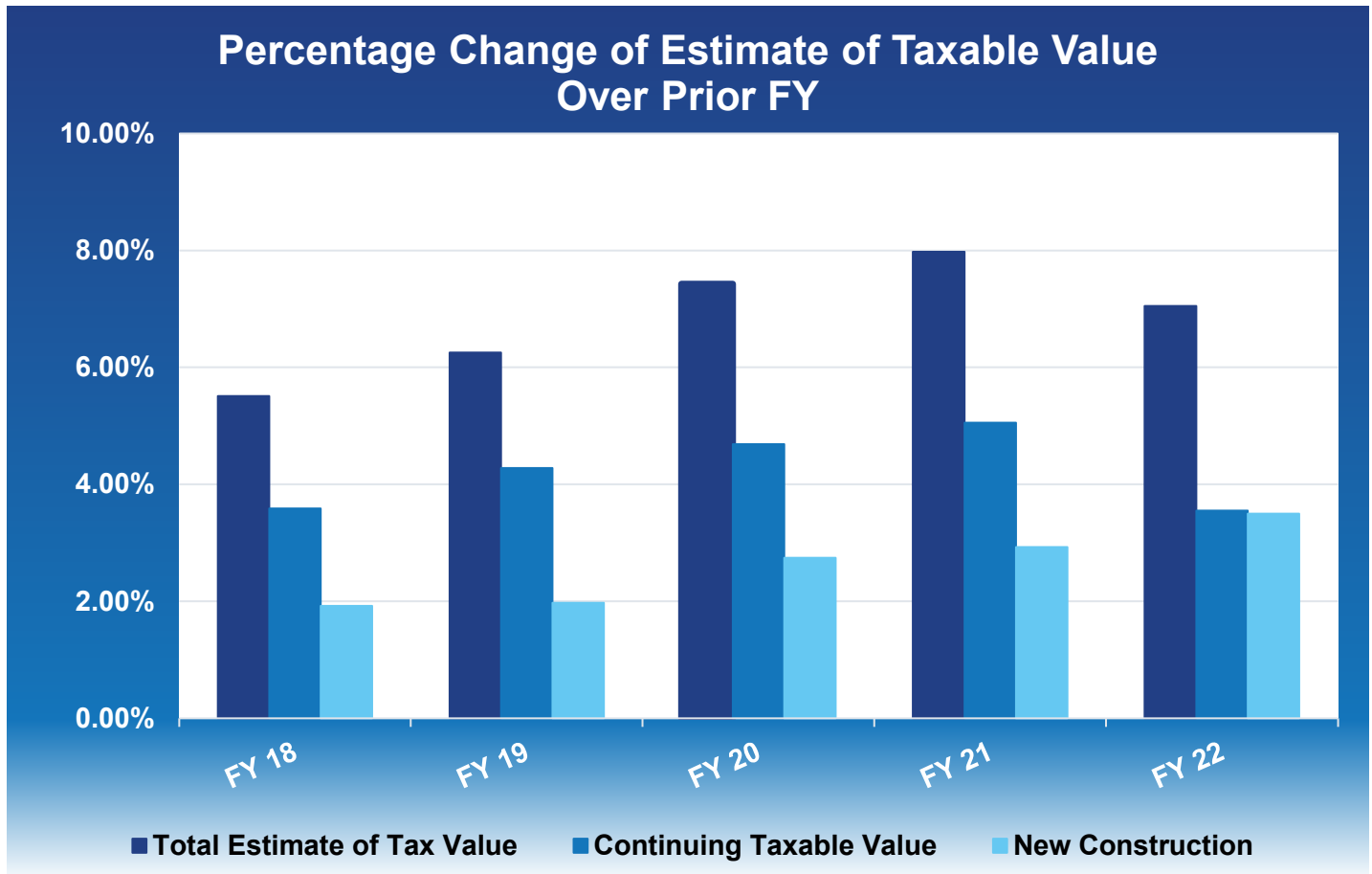
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Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
2017-18	2018-19	2019-20	2020-21	2021-22

**SUMMARY**

Millage Rate:                      4.02                      3.98                      4.42                      4.42                      4.42

Continuing Taxable Value	16,170,000,000	17,175,000,000	18,320,000,000	19,750,000,000	21,021,000,000
New Construction	300,000,000	325,000,000	480,000,000	550,000,000	710,000,000
<b>Total Estimate</b>	<b>16,470,000,000</b>	<b>17,500,000,000</b>	<b>18,800,000,000</b>	<b>20,300,000,000</b>	<b>21,731,000,000</b>



**Marion County Board of County Commissioners**  
**Analysis of Change in Millage Rate - General Fund**  
**Fiscal Years 2020-21 and 2021-22**

Prepared by: Clerk of Court and Comptroller - Budget Department

07/06/2021

	Adopted Budget 2020-21	Difference	Tentative Budget 2021-22
Ad Valorem Millage Rate	3.45	-	3.45
Taxable Property Value	20,362,503,870		22,085,910,432
Ad Valorem @ 95%	66,738,106	5,648,465	72,386,571
<u>Revenues by Organizational Unit</u>			
County Commission Departments	38,167,086	(158,182)	38,008,904
County Attorney	464,490	21,691	486,181
Grant Funded Programs	62,250,927	(58,292,484)	3,958,443
Clerk of Court and Comptroller	1,404,120	105,249	1,509,369
Property Appraiser	10,155	(912)	9,243
Sheriff	1,647,500	32,250	1,679,750
Supervisor of Elections	6,120	(6,120)	-
Tax Collector	6,734,809	366,827	7,101,636
Courts and Criminal Justice	1,285,127	352,544	1,637,671
Grant Funded Capital Outlay	-	-	-
Agencies	-	-	-
Other General Revenue	30,941,636	5,156,613	36,098,249
<b>Total Revenues</b>	<b>209,650,076</b>		<b>162,876,017</b>
Fund Balance Carry Forward	26,297,590	6,049,040	32,346,630
Capital Improvement Carry Forward	4,810,285	(4,810,285)	-
<b>Total Revenues and Carry Forward</b>	<b>240,757,951</b>		<b>195,222,647</b>
<u>Expenditures by Organizational Unit</u>			
County Commission Departments	86,604,442	4,254,008	90,858,450
County Commission Capital Improvements	1,771,043	3,925,977	5,697,020
<b>County Commission Total</b>	<b>88,375,485</b>	<b>8,179,985</b>	<b>96,555,470</b>
County Attorney	1,182,411	53,449	1,235,860
Grant Funded Programs	62,250,927	(58,292,484)	3,958,443
Health Services	6,595,155	(269,659)	6,325,496
Clerk of Court and Comptroller	3,927,649	397,215	4,324,864
Property Appraiser	3,623,578	277,262	3,900,840
Sheriff - Jail	37,789,296	2,250,373	40,039,669
Sheriff - Emergency Management	555,344	100,480	655,824
Supervisor of Elections	3,093,765	117,553	3,211,318
Tax Collector	8,600,022	543,561	9,143,583
Courts and Criminal Justice	3,677,813	50,975	3,728,788
Agencies	1,585,143	72,123	1,657,266
Transfers and Other	1,579,303	171,144	1,750,447
Grant Funded Capital Outlay	-	-	-
Reappropriated Capital Improvements	4,810,285	(4,810,285)	-
<b>Total Expenditures</b>	<b>227,646,176</b>		<b>176,487,868</b>
Reserves	13,111,775	5,623,004	18,734,779
<b>Total Expenditures and Reserves</b>	<b>240,757,951</b>		<b>195,222,647</b>

**Marion County Board of County Commissioners  
Analysis of Change in Millage Rate - General Fund  
Fiscal Years 2020-21 and 2021-22**

Prepared by: Clerk of Court and Comptroller - Budget Department

07/06/2021

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

Adopted Millage Rate 2020-21		3.45
Millage Change from Increase in Taxable Property Value	(5,648,465)	(0.27)
Adopted Tax Levy @ 95% 2020-21	66,738,106	

Changes in Sources: (Increases)/Decreases

County Commission Departments	158,182	0.01
County Attorney	(21,691)	-
Clerk of Court and Comptroller	(105,249)	(0.01)
Property Appraiser	912	-
Sheriff	(32,250)	-
Supervisor of Elections	6,120	-
Tax Collector	(366,827)	(0.02)
Courts and Criminal Justice	(352,544)	(0.02)
Agencies	-	-
Other General Revenue	(5,156,613)	(0.25)
Fund Balance Carry Forward	(6,049,040)	(0.28)
Capital Improvements Carry Forward	4,810,285	0.23

Changes in Uses: Increases/(Decreases)

County Commission Departments	4,254,008	0.20
County Commission Capital Improvements	3,925,977	0.19
County Attorney	53,449	-
Health Services	(269,659)	(0.01)
Clerk of Court and Comptroller	397,215	0.02
Property Appraiser	277,262	0.01
Sheriff - Jail	2,250,373	0.11
Sheriff - Emergency Management	100,480	-
Supervisor of Elections	117,553	0.01
Tax Collector	543,561	0.03
Courts and Criminal Justice	50,975	-
Agencies	72,123	-
Transfers and Other	171,144	0.01
Reappropriated Capital Improvements	(4,810,285)	(0.23)
Reserves	5,623,004	0.27
Increase in Tax Levy @ 95% and Millage Rate	5,648,465	-
Proposed Tax Levy & Millage Rate 2021-22	72,386,571	3.45

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(5,648,465)	(0.27)
Millage Change from Net (Increase) in Other Revenues	(5,869,960)	(0.29)
Millage Change from Net (Increase) in Fund Balance Carry Forward	(6,049,040)	(0.28)
Millage Change from (Increase) in Total Funding Sources	(17,567,465)	(0.84)
Millage Change from Net Increase in Expenditures	11,944,461	0.57
Millage Change from Increase in Reserves	5,623,004	0.27
Millage Change from Increase in Total Funding Uses	17,567,465	0.84
Net Increase in Proposed Millage Rate	-	-



**Marion County Board of County Commissioners**  
**Analysis of Change in Millage Rate - Fine & Forfeiture Fund**  
**Fiscal Years 2020-21 and 2021-22**

Prepared by: Clerk of Court and Comptroller - Budget Department

07/06/2021

	Adopted Budget 2020-21	Difference	Tentative Budget 2021-22
Ad Valorem Millage Rate	0.85	-	0.85
Taxable Property Value	20,362,503,870		22,085,910,432
<u>Revenues</u>			
Ad Valorem @ 95%	16,442,722	1,391,651	17,834,373
Other Revenue	593,658	(18,420)	575,238
Total Revenues	17,036,380		18,409,611
Fund Balance Carry Forward	1,999,220	578,553	2,577,773
Total Revenues and Carry Forward	19,035,600		20,987,384
<u>Expenditures</u>			
Sheriff - Bailiff	3,317,675	156,855	3,474,530
Sheriff - Regular	10,980,280	840,288	11,820,568
Public Safety Communications	129,986	(129,986)	-
Clerk of Court and Comptroller	8,000	-	8,000
State Attorney Technology	746,805	(60,830)	685,975
Department of Juvenile Justice	1,707,451	96,614	1,804,065
Total Expenditures	16,890,197		17,793,138
Reserves	2,145,403	1,048,843	3,194,246
Total Expenditures and Reserves	19,035,600		20,987,384

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

Adopted Millage Rate 2020-21		0.85
Millage Change from Increase in Taxable Property Value	(1,391,651)	(0.07)
Adopted Tax Levy @ 95% 2020-21	16,442,722	
<u>Changes in Sources: (Increases)/Decreases</u>		
Other Revenue	18,420	-
Projected Carry Forward	(578,553)	(0.02)
<u>Changes in Uses: Increases/(Decreases)</u>		
Sheriff Bailiff	156,855	0.01
Sheriff Regular	840,288	0.04
Public Safety Communications Allocation	(129,986)	(0.01)
State Attorney Technology	(60,830)	-
Department of Juvenile Justice	96,614	-
Reserves	1,048,843	0.05
Increase in Tax Levy @ 95% and Millage Rate	1,391,651	-
Proposed Tax Levy & Millage Rate 2021-22	17,834,373	0.85

SUMMARY

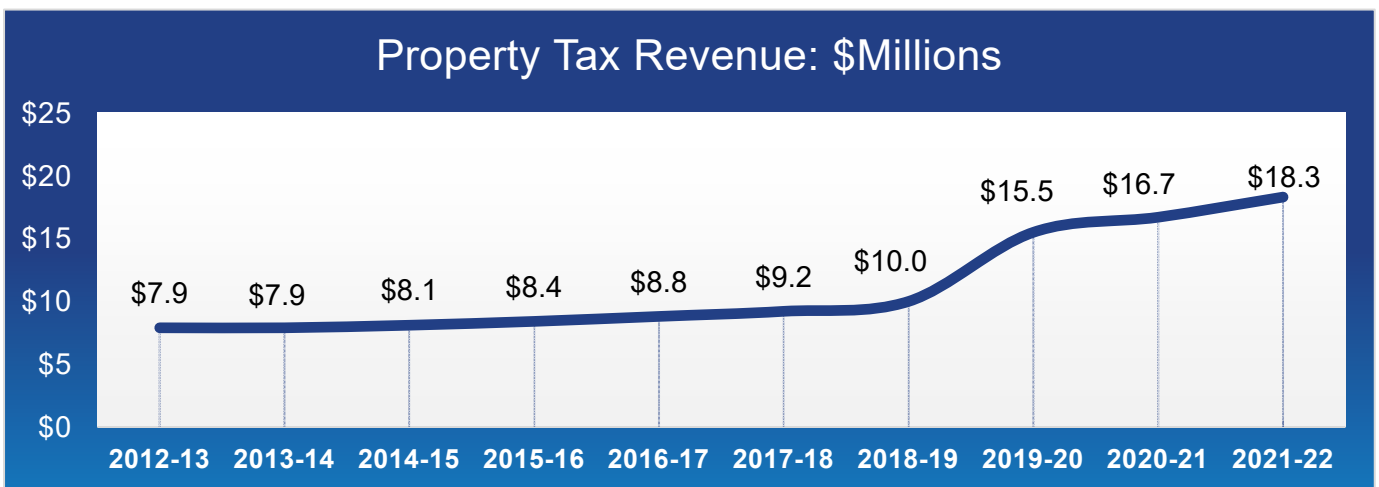
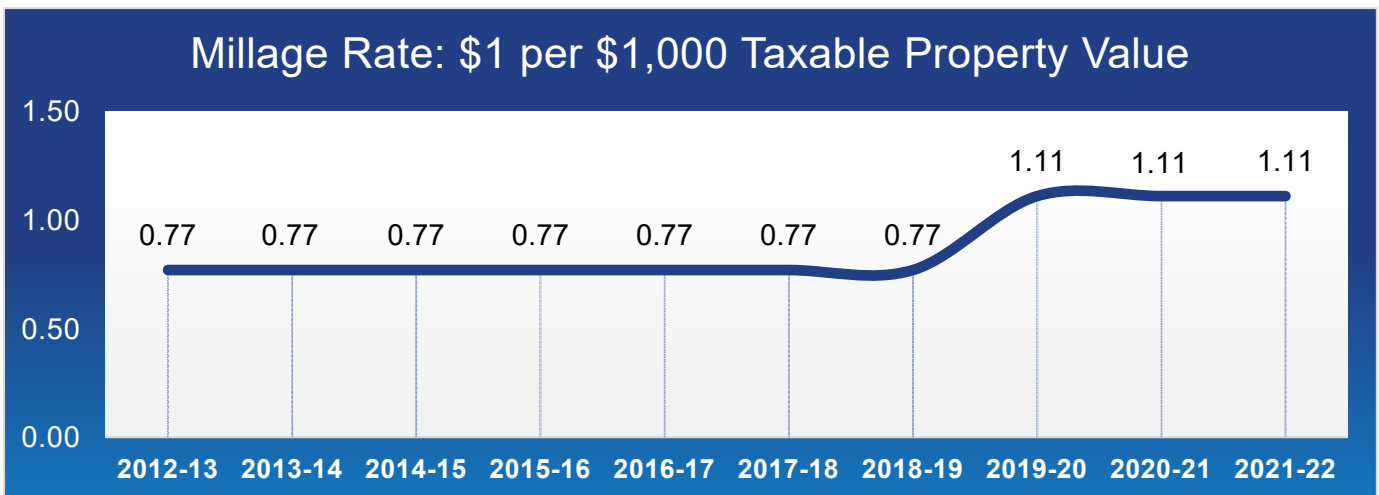
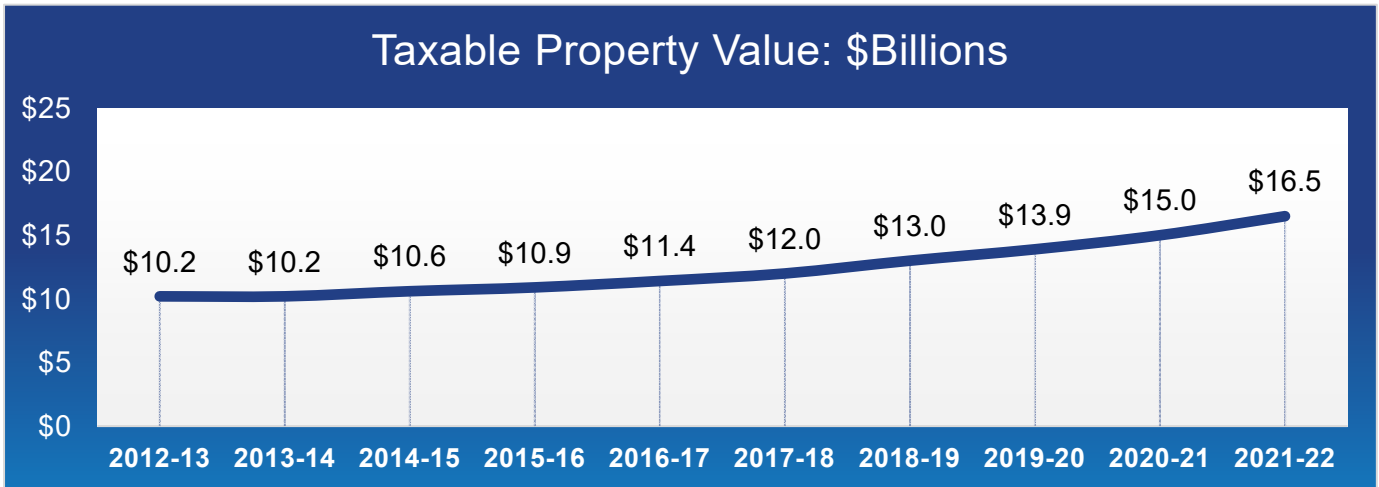
Millage Change from (Increase) in Taxable Property Value	(1,391,651)	(0.07)
Millage Change from Net Decrease in Other Revenues	18,420	-
Millage Change from Net Decrease in Fund Balance Carry Forward	(578,553)	(0.02)
Millage Change from (Increase) in Total Funding Sources	(1,951,784)	(0.09)
Millage Change from Net Increase in Expenditures	902,941	0.04
Millage Change from Increase in Reserves	1,048,843	0.05
Millage Change from Increase in Total Funding Uses	1,951,784	0.09
Net Increase in Proposed Millage Rate	-	-

# Fire Rescue and EMS Fund

## Certified Taxable Property Value, Millage Rate and Property Tax Levy

### Fiscal Years 2012-13 through 2021-22 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



Marion County Board of County Commissioners  
 Estimate of Taxable Value - Fire Rescue and EMS Fund  
 Fiscal Years 2017-18 through 2021-22

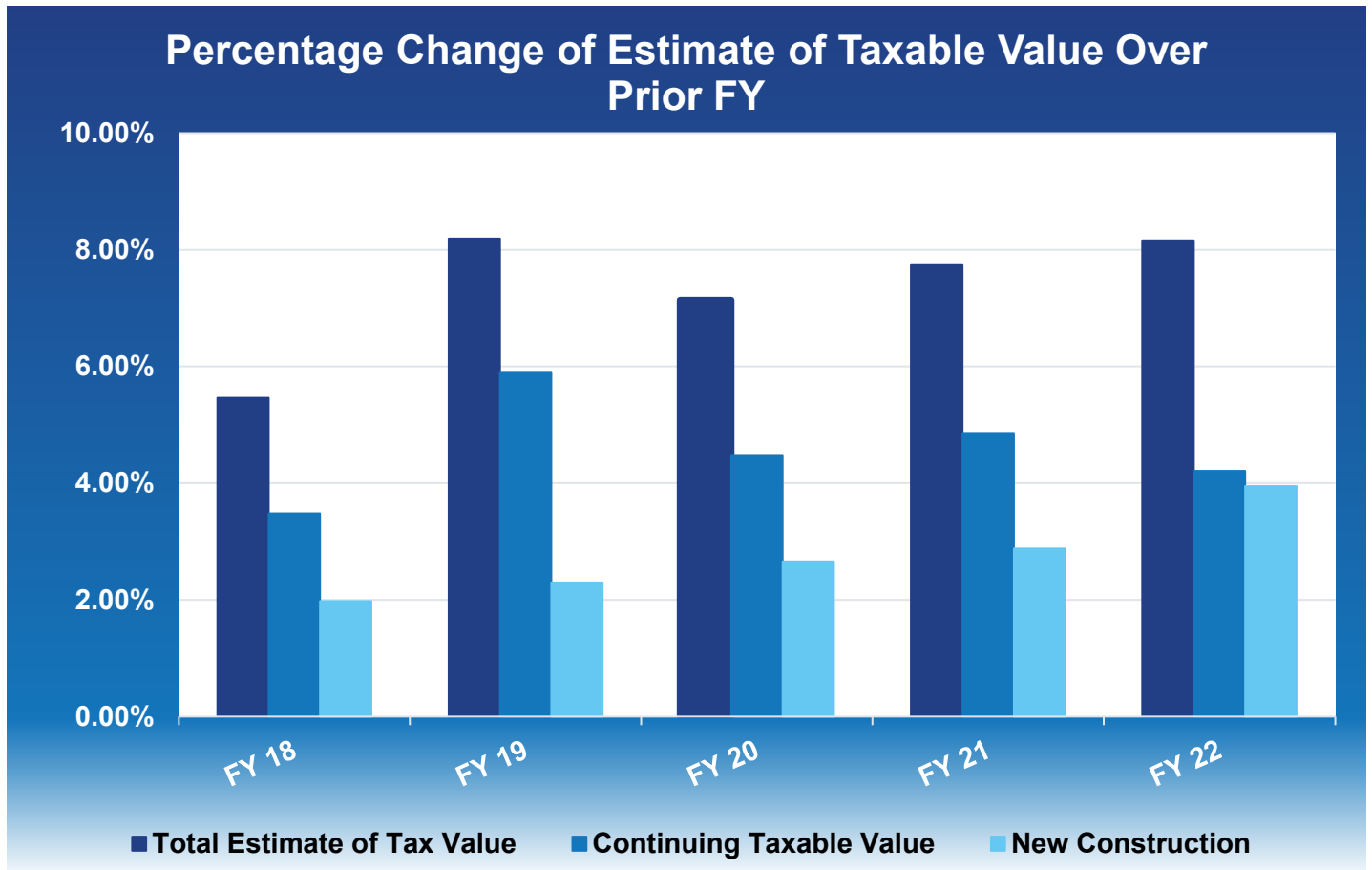
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
2017-18	2018-19	2019-20	2020-21	2021-22

**SUMMARY**

Millage Rate:                      0.77                      0.77                      1.11                      1.11                      1.11

Continuing Taxable Value	11,745,000,000	12,675,000,000	13,530,000,000	14,550,000,000	15,580,000,000
New Construction	225,000,000	275,000,000	345,000,000	400,000,000	590,000,000
<b>Total Estimate</b>	<b>11,970,000,000</b>	<b>12,950,000,000</b>	<b>13,875,000,000</b>	<b>14,950,000,000</b>	<b>16,170,000,000</b>



**Marion County Board of County Commissioners**  
**Analysis of Change in Millage Rate - Fire Rescue and EMS Fund**  
**Fiscal Years 2020-21 and 2021-22**

Prepared by: Clerk of Court and Comptroller - Budget Department

07/06/2021

	Adopted Budget 2020-21	Difference	Tentative Budget 2021-22
Ad Valorem Millage Rate	1.11	-	1.11
Taxable Property Value	15,002,307,038		16,454,357,998
<u>Revenues</u>			
Ad Valorem @ 95%	15,819,933	1,531,188	17,351,121
Special Assessments - Fire Protection @ 95%	31,109,332	736,809	31,846,141
Other Revenue	2,010,653	(616,869)	1,393,784
Total Revenues	48,939,918		50,591,046
Fund Balance Carry Forward	11,624,225	131,269	11,755,494
Total Revenues and Carry Forward	60,564,143		62,346,540
<u>Expenditures</u>			
Fire, Rescue and EMS	45,046,285	1,635,931	46,682,216
Public Safety Communications	1,244,026	(193,279)	1,050,747
City of Ocala	213,500	14,000	227,500
Other Charges	139,768	(132,784)	6,984
Total Expenditures	46,643,579		47,967,447
Reserve for Cash Carry Forward	13,920,564	458,529	14,379,093
Total Expenditures and Reserves	60,564,143		62,346,540

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

Adopted Millage Rate 2020-21		1.11
Millage Change from Increase in Taxable Property Value	(1,531,188)	(0.10)
Adopted Tax Levy @ 95% 2020-21	15,819,933	

Changes in Sources: (Increases)/Decreases

Special Assessments - Fire Protection	(736,809)	(0.05)
Other Revenue	616,869	0.04
Available Carry Forward	(131,269)	-

Changes in Uses: Increases/(Decreases)

Fire, Rescue and EMS	1,635,931	0.10
Public Safety Communications Allocation	(193,279)	(0.01)
City of Ocala	14,000	-
Other Charges	(132,784)	(0.01)
Reserve for Cash Carry Forward	458,529	0.03

Increase in Tax Levy @ 95% and Millage Rate	1,531,188	-
Proposed Tax Levy & Millage Rate 2021-22	17,351,121	1.11

SUMMARY

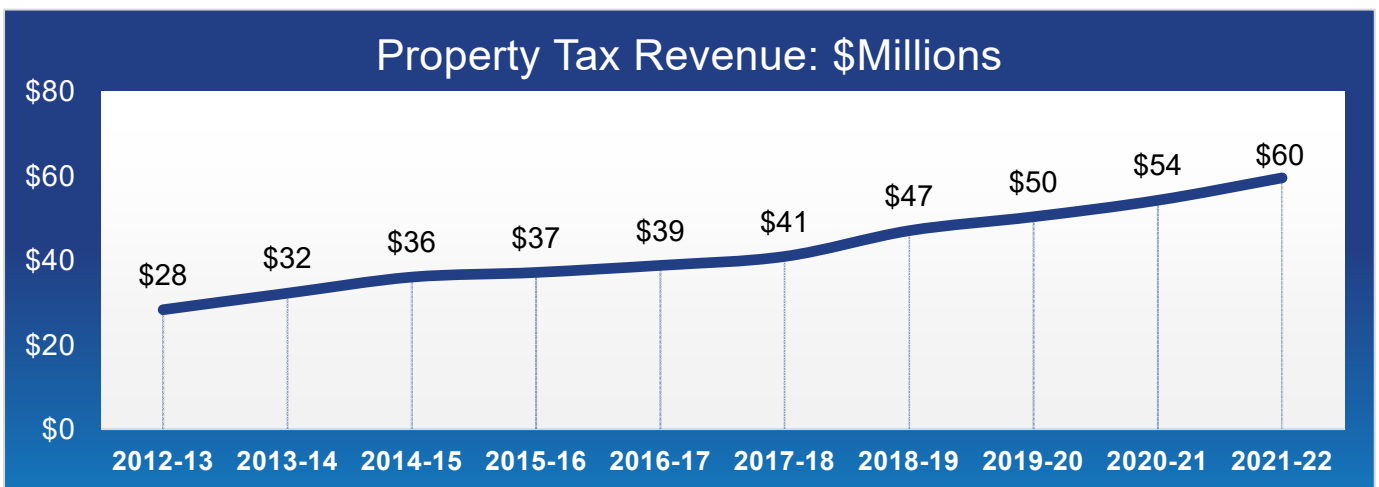
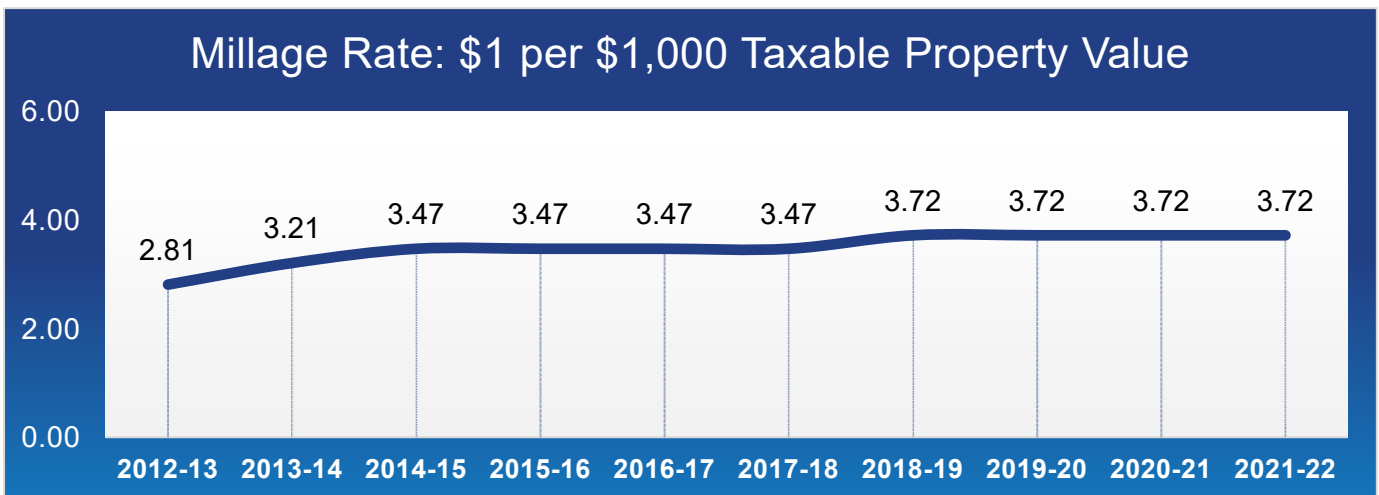
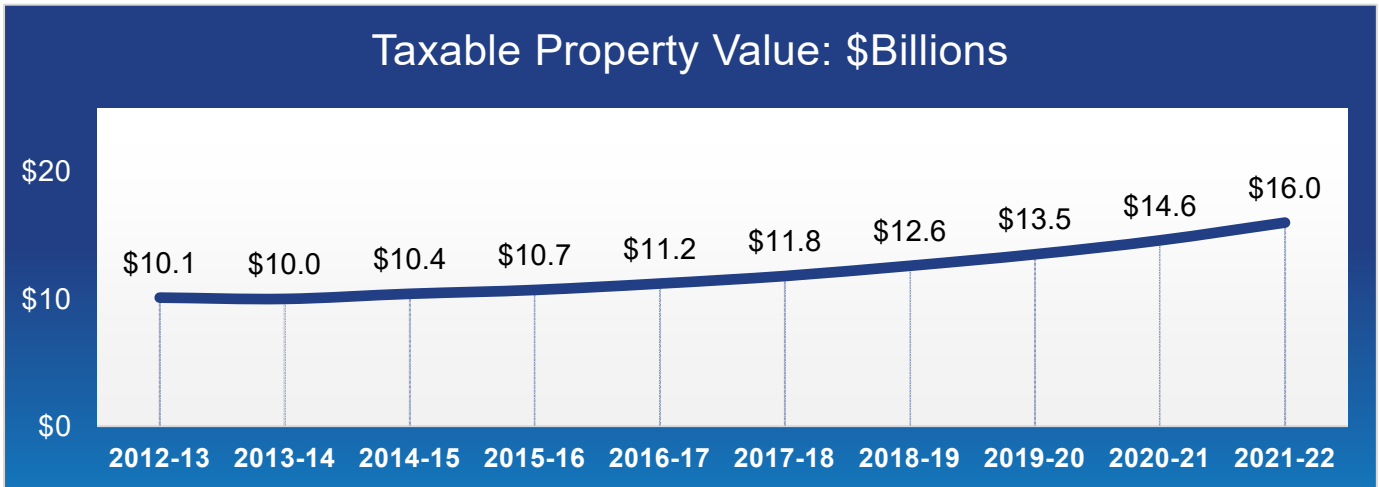
Millage Change from (Increase) in Taxable Property Value	(1,531,188)	(0.10)
Millage Change from Net (Increase) in Other Revenues	(119,940)	(0.01)
Millage Change from Net (Increase) in Fund Balance Carry Forward	(131,269)	-
Millage Change from (Increase) in Total Funding Sources	(1,782,397)	(0.11)
Millage Change from Net Increase in Expenditures	1,323,868	0.08
Millage Change from Increase in Reserves	458,529	0.03
Millage Change from Increase in Total Funding Uses	1,782,397	0.11
Net Increase in Proposed Millage Rate	-	-

# MSTU for Law Enforcement

## Certified Taxable Property Value, Millage Rate and Property Tax Levy

### Fiscal Years 2012-13 through 2021-22 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department





**Marion County Board of County Commissioners**  
**Analysis of Change in Millage Rate - MSTU for Law Enforcement**  
**Fiscal Years 2020-21 and 2021-22**

Prepared by: Clerk of Court and Comptroller - Budget Department

07/06/2021

	Adopted Budget 2020-21	Difference	Tentative Budget 2021-22
Ad Valorem Millage Rate	3.72	-	3.72
Taxable Property Value	14,562,327,296		15,990,626,402
<u>Revenues</u>			
Ad Valorem @ 95%	51,463,265	5,047,609	56,510,874
Other Revenue	2,627,721	(192,162)	2,435,559
Total Revenues	54,090,986		58,946,433
Fund Balance Carry Forward	9,213,415	(441,234)	8,772,181
Total Revenues and Carry Forward	63,304,401		67,718,614
<u>Expenditures</u>			
Sheriff - Patrol & CID	51,237,280	2,564,729	53,802,009
Public Safety Communications	1,447,483	334,311	1,781,794
Other Charges	2,583,840	161,022	2,744,862
Total Expenditures	55,268,603		58,328,665
Reserve for Cash Carry Forward	8,035,798	1,354,151	9,389,949
Total Expenditures and Reserves	63,304,401		67,718,614

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

Adopted Millage Rate 2020-21		3.72
Millage Change from Increase in Taxable Property Value	(5,047,609)	(0.33)
Adopted Tax Levy @ 95% 2020-21	51,463,265	
<u>Changes in Sources: (Increases)/Decreases</u>		
Other Revenue	192,162	0.01
Available Carry Forward	441,234	0.03
<u>Changes in Uses: Increases/(Decreases)</u>		
Sheriff Patrol & CID	2,564,729	0.17
Public Safety Communications Allocation	334,311	0.02
Other Charges	161,022	0.01
Reserve for Cash Carry Forward	1,354,151	0.09
Increase in Tax Levy @ 95% and Millage Rate	5,047,609	-
Proposed Tax Levy & Millage Rate 2021-22	56,510,874	3.72

SUMMARY

Millage Change from (Increase) in Taxable Property Value	(5,047,609)	(0.33)
Millage Change from Net (Increase) in Other Revenues	192,162	0.01
Millage Change from Net (Increase) in Fund Balance Carry Forward	441,234	0.03
Millage Change from (Increase) in Total Funding Sources	(4,414,213)	(0.29)
Millage Change from Net Increase in Expenditures	3,060,062	0.20
Millage Change from Increase in Reserves	1,354,151	0.09
Millage Change from Increase in Total Funding Uses	4,414,213	0.29
Net Increase in Proposed Millage Rate	-	-

Marion County Board of County Commissioners  
Average Tax Levies - Single Family Properties  
Countywide & Major MSTUs  
Adopted 2020-21 and Tentative 2021-22

Prepared by: Clerk of Court and Comptroller - Budget Department

	<u>Adopted 2020-21</u>	<u>Tentative 2021-22</u>	<u>Change</u>
<b><u>Millage Rate</u></b>			
Countywide	4.42	4.42	-
MSTU for Law Enforcement	3.72	3.72	-
Fire Rescue MSTU	1.11	1.11	-

**All Single Family Properties**

Countywide Average Taxable Value	\$ 92,107	\$ 99,678	\$ 7,571
 <u>Property Tax Levy</u>			
Countywide	\$ 407	\$ 441	\$ 34
MSTU for Law Enforcement	343	371	28
Fire Rescue MSTU	102	111	9
Total Tax Levy - Countywide & Major MSTUs	\$ 852	\$ 923	\$ 71

**Homestead Single Family Properties**

Countywide Average Taxable Value	\$ 82,024	\$ 87,128	\$ 5,104
 <u>Property Tax Levy</u>			
Countywide	\$ 363	\$ 385	\$ 22
MSTU for Law Enforcement	305	324	19
Fire Rescue MSTU	91	97	6
Total Tax Levy - Countywide & Major MSTUs	\$ 759	\$ 806	\$ 47

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  
 Adopted 2020-21 and Tentative 2021-22

Prepared by: Clerk of Court and Comptroller - Budget Department

<u>Millage Rates</u>	<u>Adopted 2020-21</u>	<u>Tentative 2021-22</u>	<u>Millage Increase</u>
Countywide	4.42	4.42	-
MSTU for Law Enforcement	3.72	3.72	-
Fire Rescue MSTU	1.11	1.11	-
Typical - Unincorporated Area Total	<u>9.25</u>	<u>9.25</u>	-

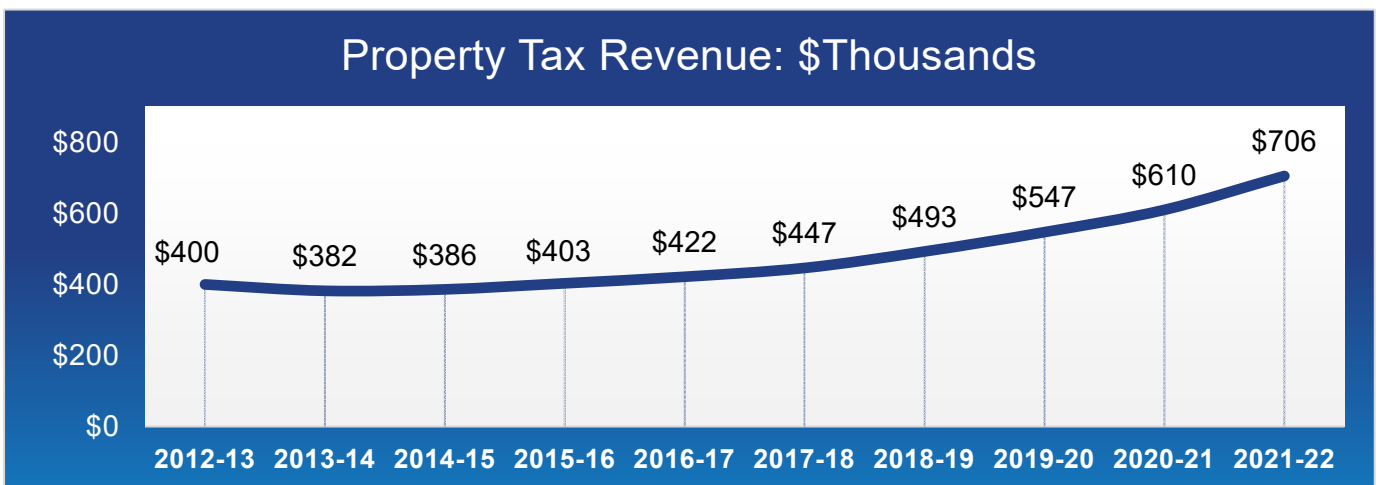
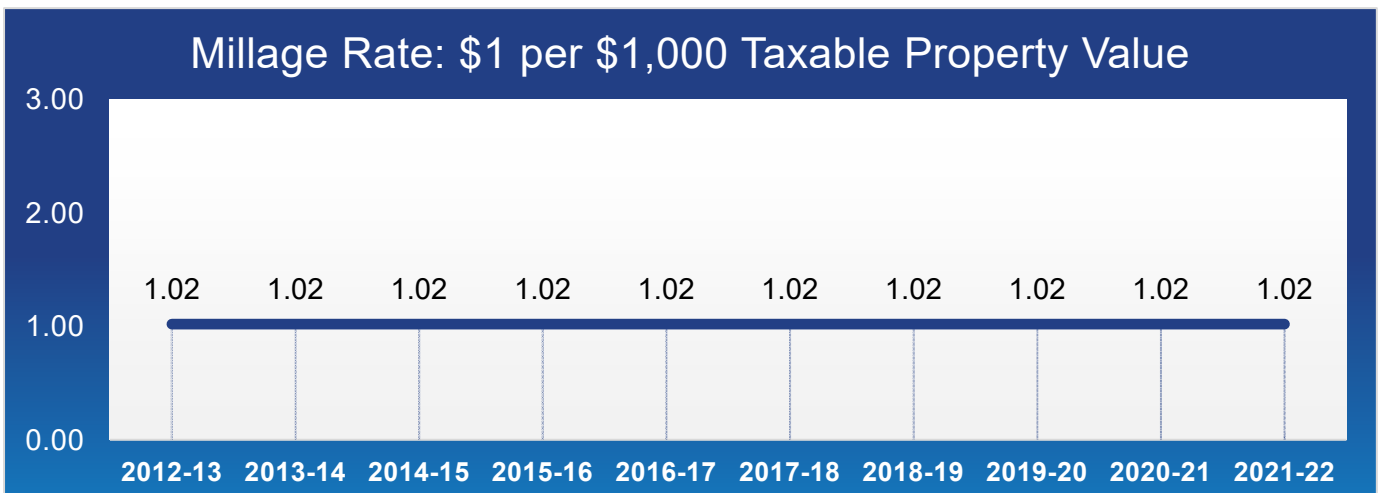
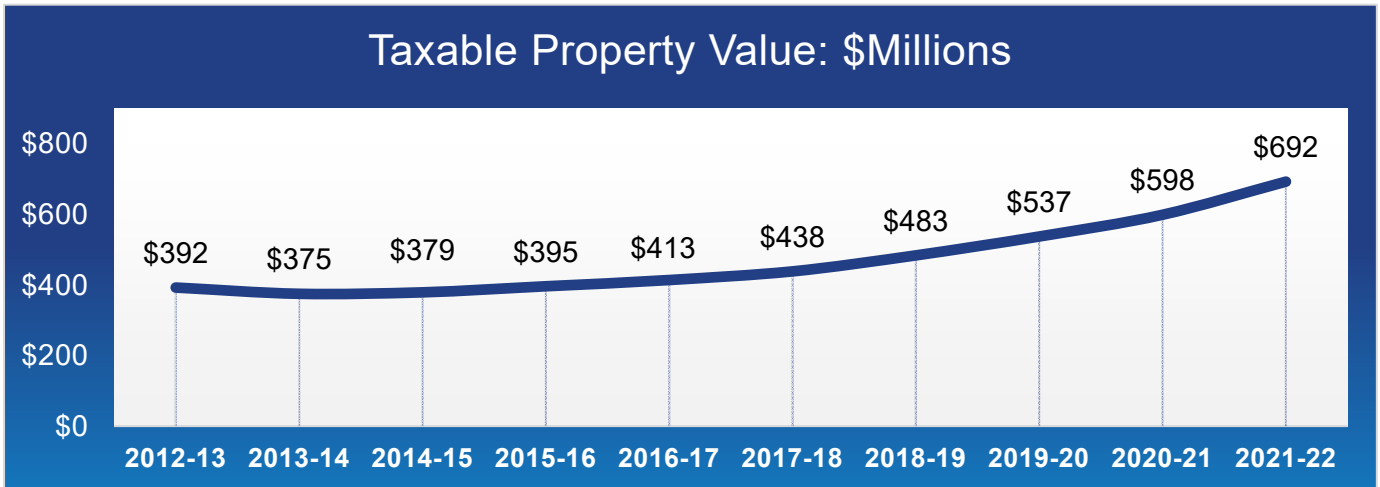
<u>Property Category</u>	<u>Average Taxable Value 2020-21</u>	<u>Average Taxable Value 2021-22</u>	<u>Total Tax Levy 2020-21</u>	<u>Total Tax Levy 2020-21</u>	<u>Tax Levy Increase</u>
All Single Family Home	\$ 92,107	\$ 99,678	\$ 852	\$ 923	\$ 71
Homestead Single Family Home	\$ 82,024	\$ 87,128	\$ 759	\$ 806	\$ 47
One Story Store	\$ 461,345	\$ 468,387	\$ 4,267	\$ 4,332	\$ 65
Warehouse / Distribution / Storage	\$ 772,434	\$ 885,855	\$ 7,144	\$ 8,193	\$ 1,049
Restaurant / Cafeteria	\$ 616,367	\$ 622,429	\$ 5,701	\$ 5,757	\$ 56
Financial Institution	\$ 888,699	\$ 914,605	\$ 8,220	\$ 8,460	\$ 240
Manufacturing	\$ 1,006,373	\$ 1,033,212	\$ 9,309	\$ 9,558	\$ 249
Hotel / Motel	\$ 2,201,156	\$ 2,211,266	\$ 20,360	\$ 20,455	\$ 95
Department Store	\$ 6,891,484	\$ 7,308,875	\$ 63,746	\$ 67,607	\$ 3,861

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 2012-13 through 2021-22 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department

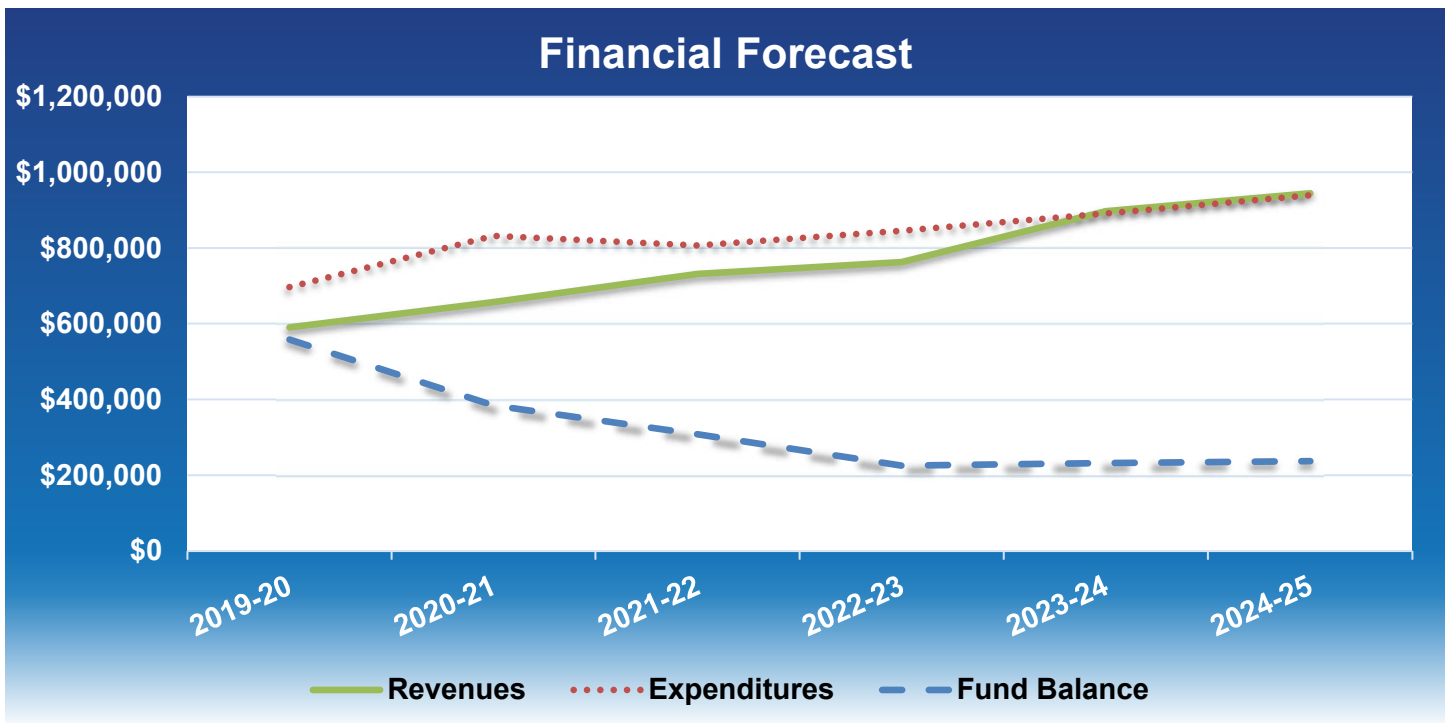




# Marion Oaks MSTU for Recreation Financial Forecast Fiscal Years 2019-20 through 2024-25

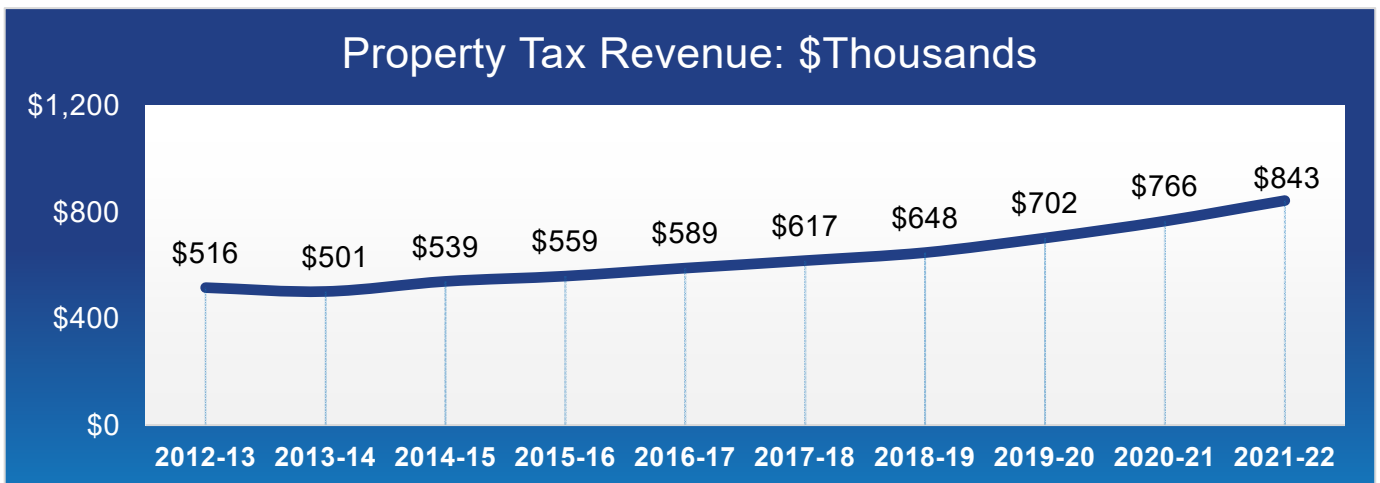
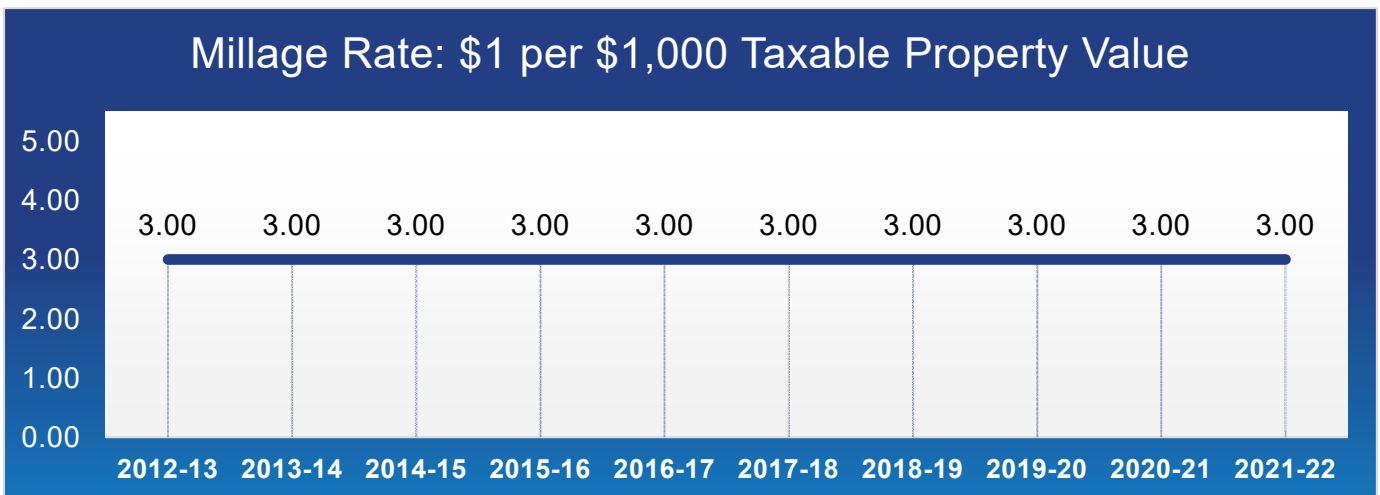
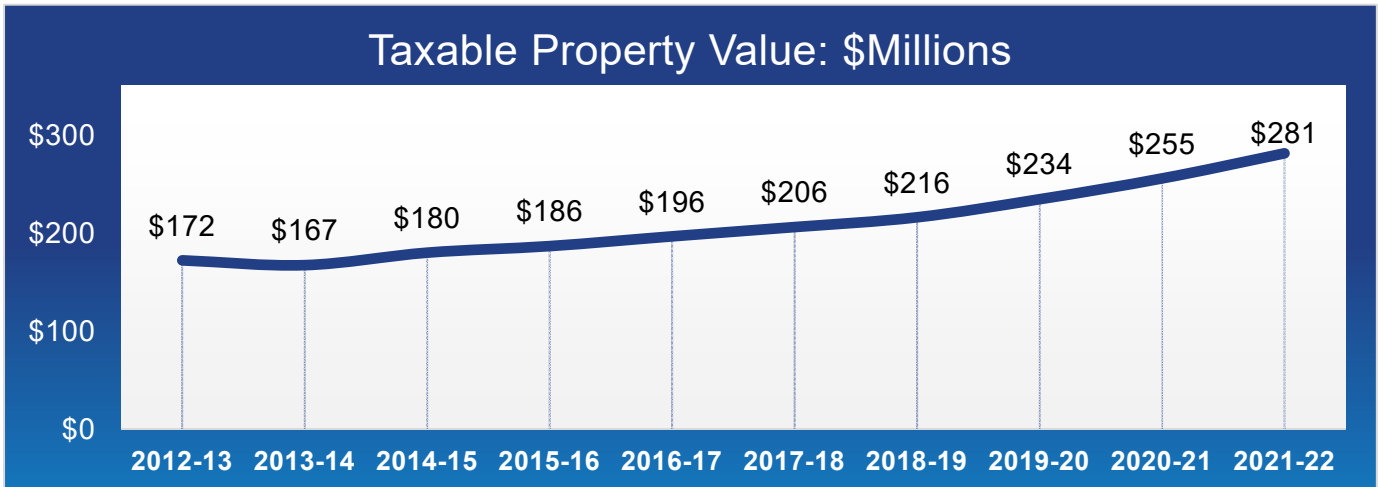
Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25
Millage Rate:	1.02	1.02	1.02	1.02	1.15	1.15
Revenues	590,446	656,969	730,999	762,604	897,175	944,610
Balances Forward - Cash Regular	665,241	558,808	383,619	308,239	225,774	231,925
<b>TOTAL REVENUES &amp; OTHER</b>	<b>1,255,687</b>	<b>1,215,777</b>	<b>1,114,618</b>	<b>1,070,843</b>	<b>1,122,949</b>	<b>1,176,535</b>
<b>TOTAL EXPENDITURE SUMMARY</b>	<b>696,879</b>	<b>832,158</b>	<b>806,379</b>	<b>845,069</b>	<b>891,024</b>	<b>939,791</b>
<b>ENDING FUND BALANCE</b>	<b>558,808</b>	<b>383,619</b>	<b>308,239</b>	<b>225,774</b>	<b>231,925</b>	<b>236,744</b>
		<u>(175,189)</u>	<u>(75,380)</u>	<u>(82,465)</u>	<u>6,151</u>	<u>4,819</u>



Silver Springs Shores - Special Tax District  
 Certified Taxable Property Value, Millage Rate and Property Tax Levy  
 Fiscal Years 2012-13 through 2021-22 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department

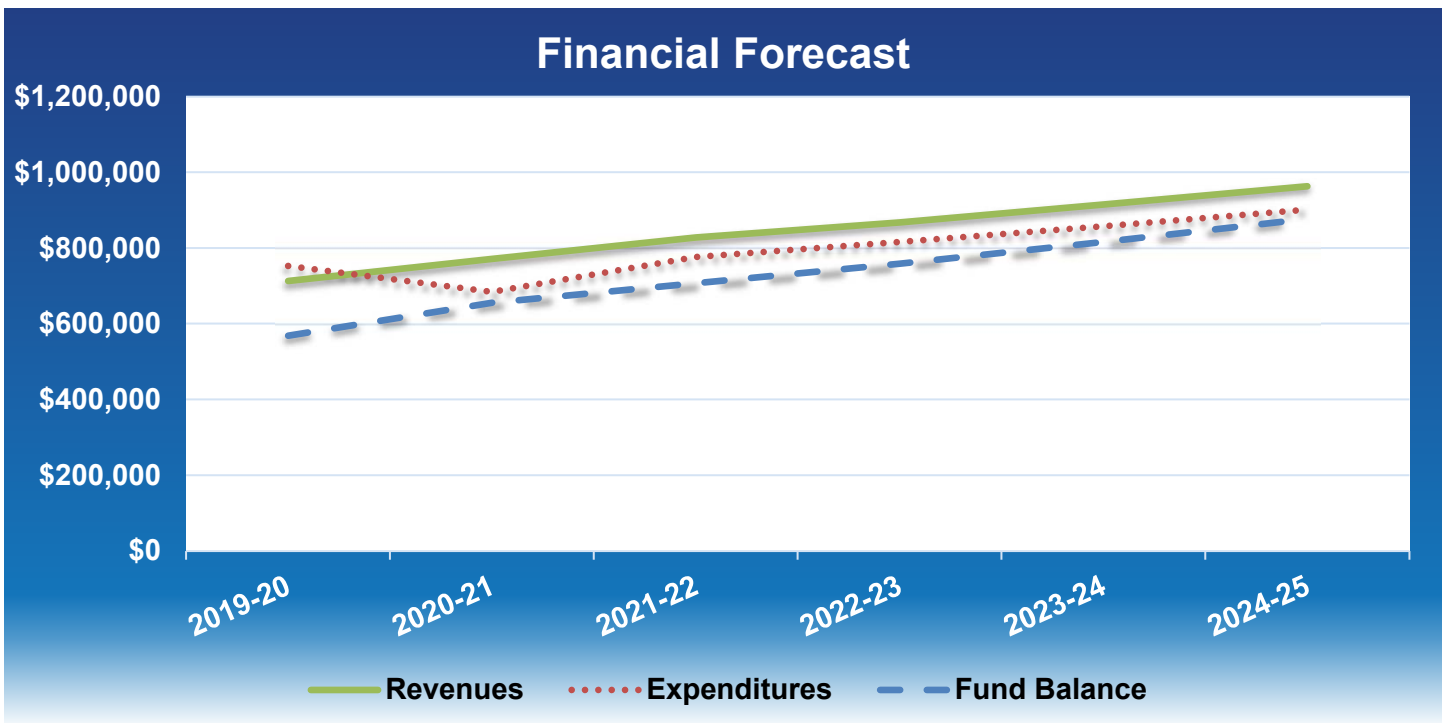




# Silver Springs Shores Special Tax District Financial Forecast Fiscal Years 2019-20 through 2024-25

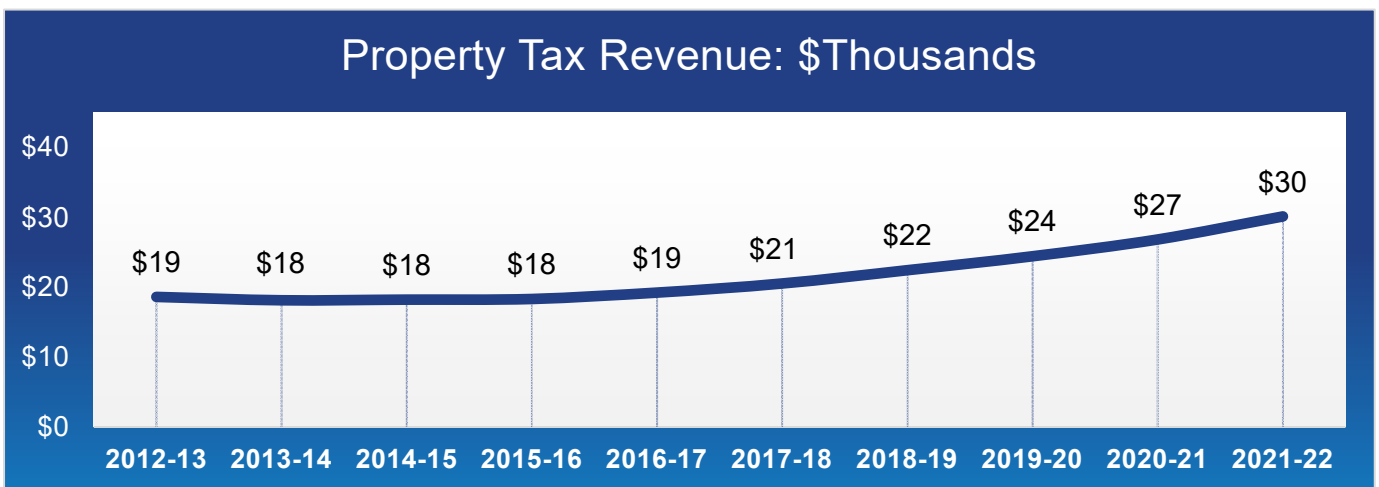
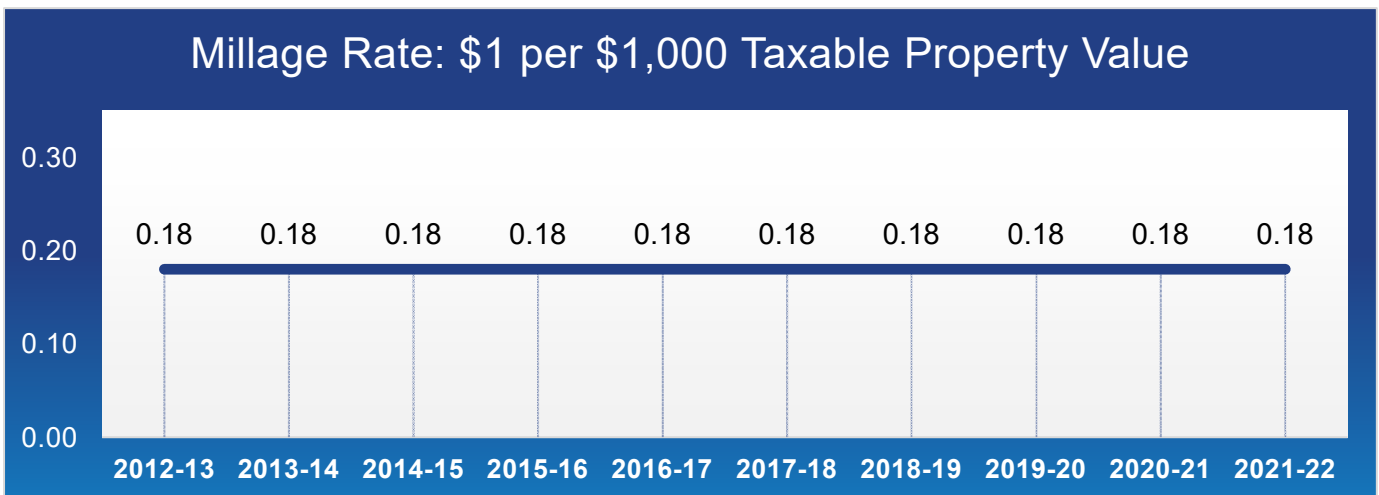
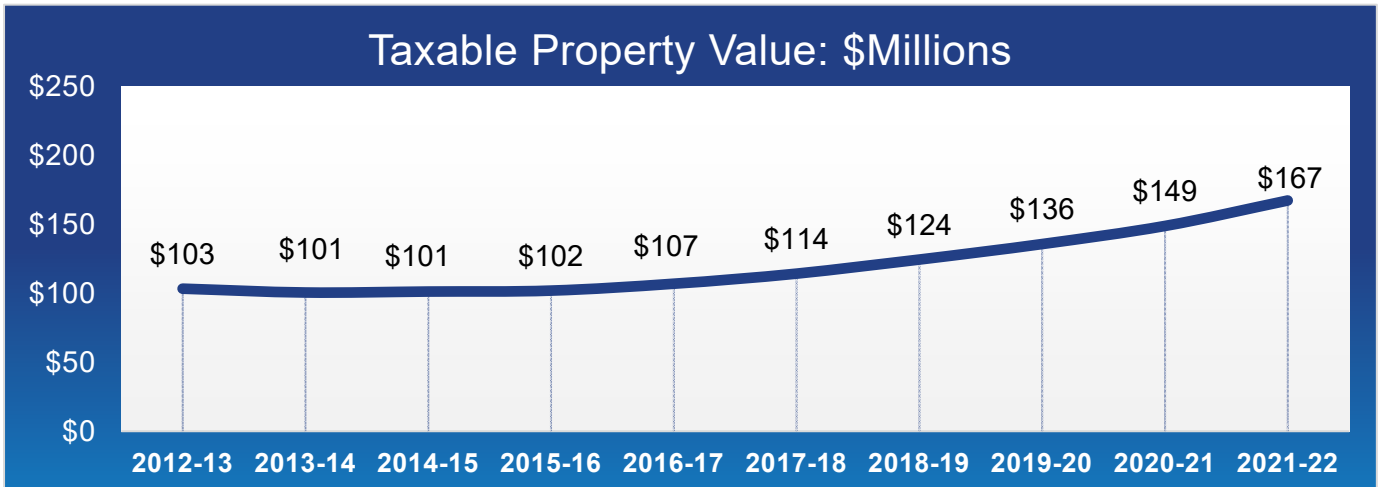
Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25
Millage Rate:	3.00	3.00	3.00	3.00	3.00	3.00
Revenues	713,480	770,962	827,852	867,309	914,529	963,499
Balances Forward - Cash Regular	607,730	568,780	655,213	707,076	758,739	815,680
<b>TOTAL REVENUES &amp; OTHER</b>	<b>1,321,210</b>	<b>1,339,742</b>	<b>1,483,065</b>	<b>1,574,385</b>	<b>1,673,268</b>	<b>1,779,179</b>
<b>TOTAL EXPENDITURE SUMMARY</b>	<b>752,430</b>	<b>684,529</b>	<b>775,989</b>	<b>815,646</b>	<b>857,588</b>	<b>901,968</b>
<b>ENDING FUND BALANCE</b>	<b>568,780</b>	<b>655,213</b>	<b>707,076</b>	<b>758,739</b>	<b>815,680</b>	<b>877,211</b>
		<b>86,433</b>	<b>51,863</b>	<b>51,663</b>	<b>56,941</b>	<b>61,531</b>



# Hills of Ocala MSTU for Recreation Certified Taxable Property Value, Millage Rate and Property Tax Levy Fiscal Years 2012-13 through 2021-22 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department



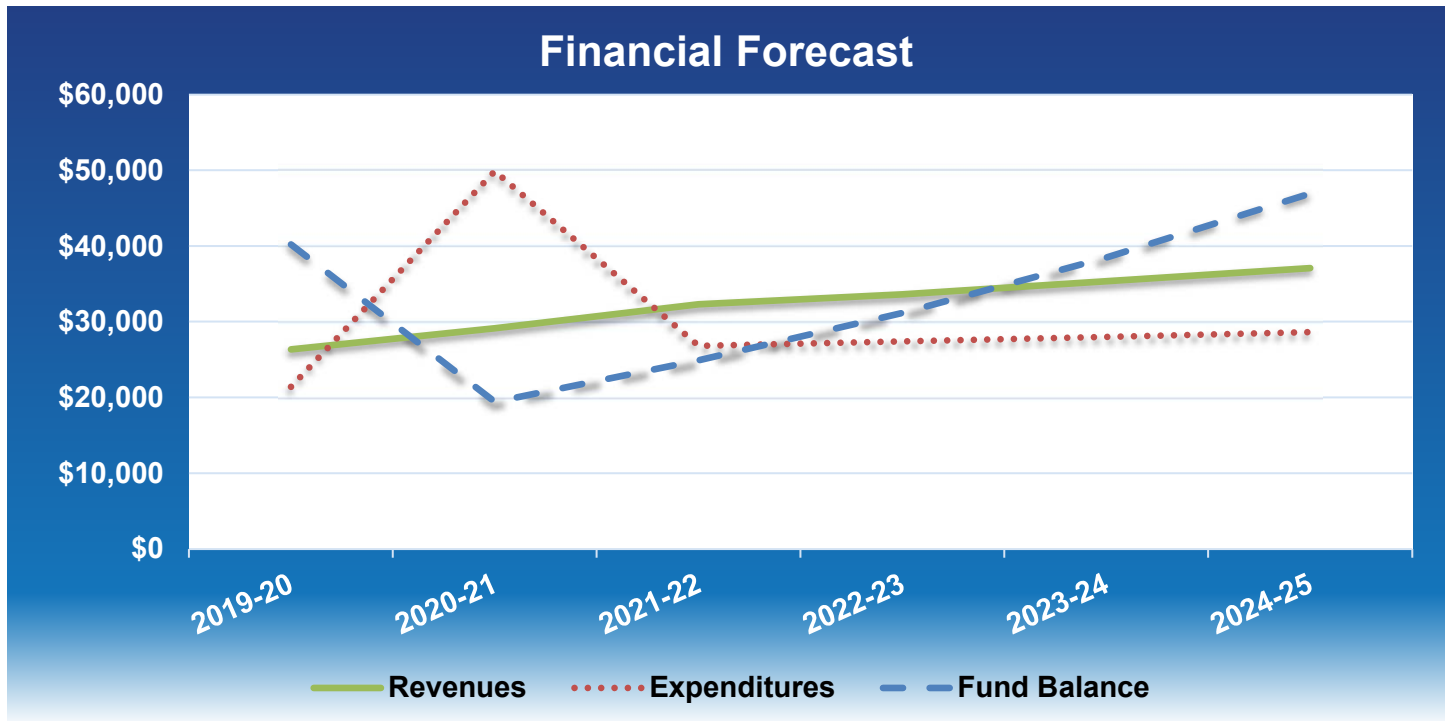




# Hills of Ocala MSTU for Recreation Financial Forecast Fiscal Years 2019-20 through 2024-25

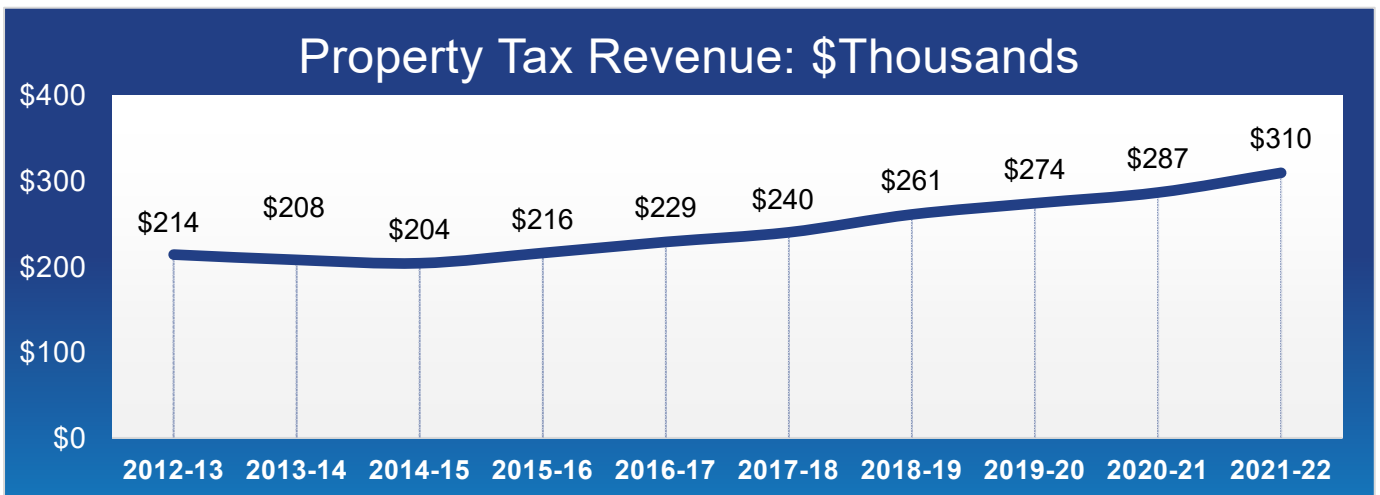
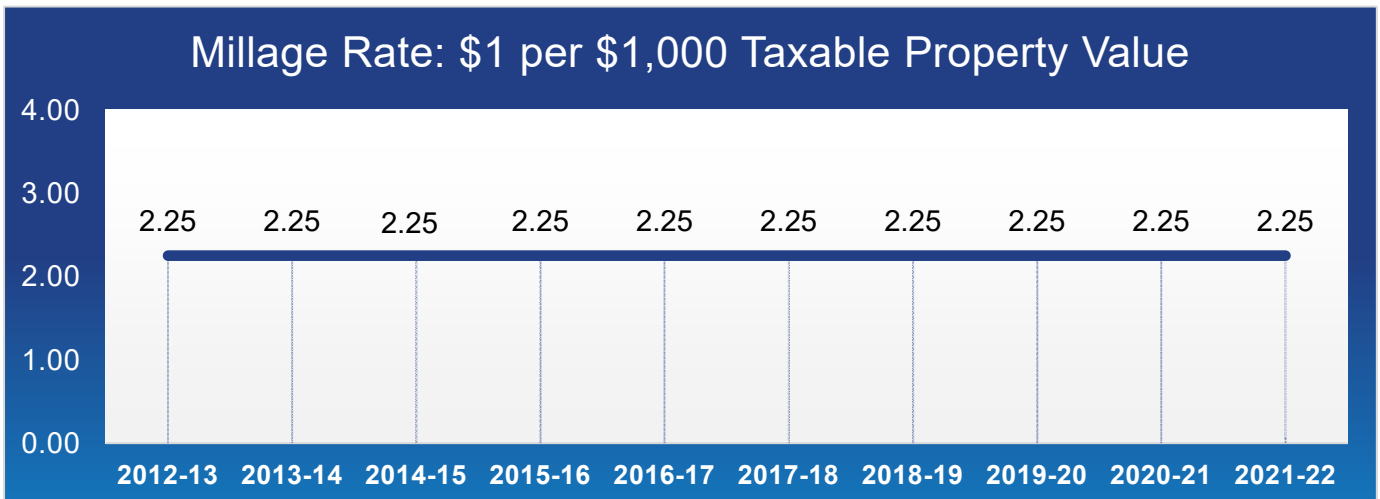
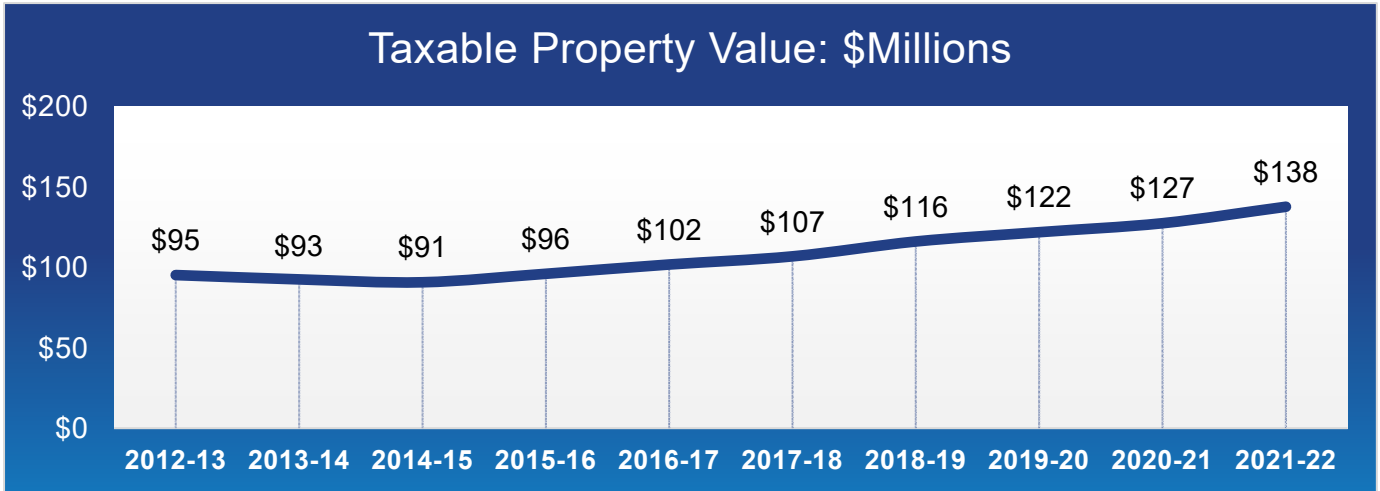
Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25
Millage Rate:	0.18	0.18	0.18	0.18	0.18	0.18
Revenues	26,376	29,112	32,312	33,622	35,326	37,094
Balances Forward - Cash Regular	35,279	40,221	19,434	24,923	31,142	38,470
<b>TOTAL REVENUES &amp; OTHER</b>	<b>61,655</b>	<b>69,333</b>	<b>51,746</b>	<b>58,545</b>	<b>66,468</b>	<b>75,564</b>
<b>TOTAL EXPENDITURE SUMMARY</b>	<b>21,434</b>	<b>49,899</b>	<b>26,823</b>	<b>27,403</b>	<b>27,998</b>	<b>28,606</b>
<b>ENDING FUND BALANCE</b>	<b>40,221</b>	<b>19,434</b>	<b>24,923</b>	<b>31,142</b>	<b>38,470</b>	<b>46,958</b>
		<u>(20,787)</u>	<u>5,489</u>	<u>6,219</u>	<u>7,328</u>	<u>8,488</u>



# Rainbow Lakes Estates - Municipal Service District Certified Taxable Property Value, Millage Rate and Property Tax Levy Fiscal Years 2012-13 through 2021-22 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department

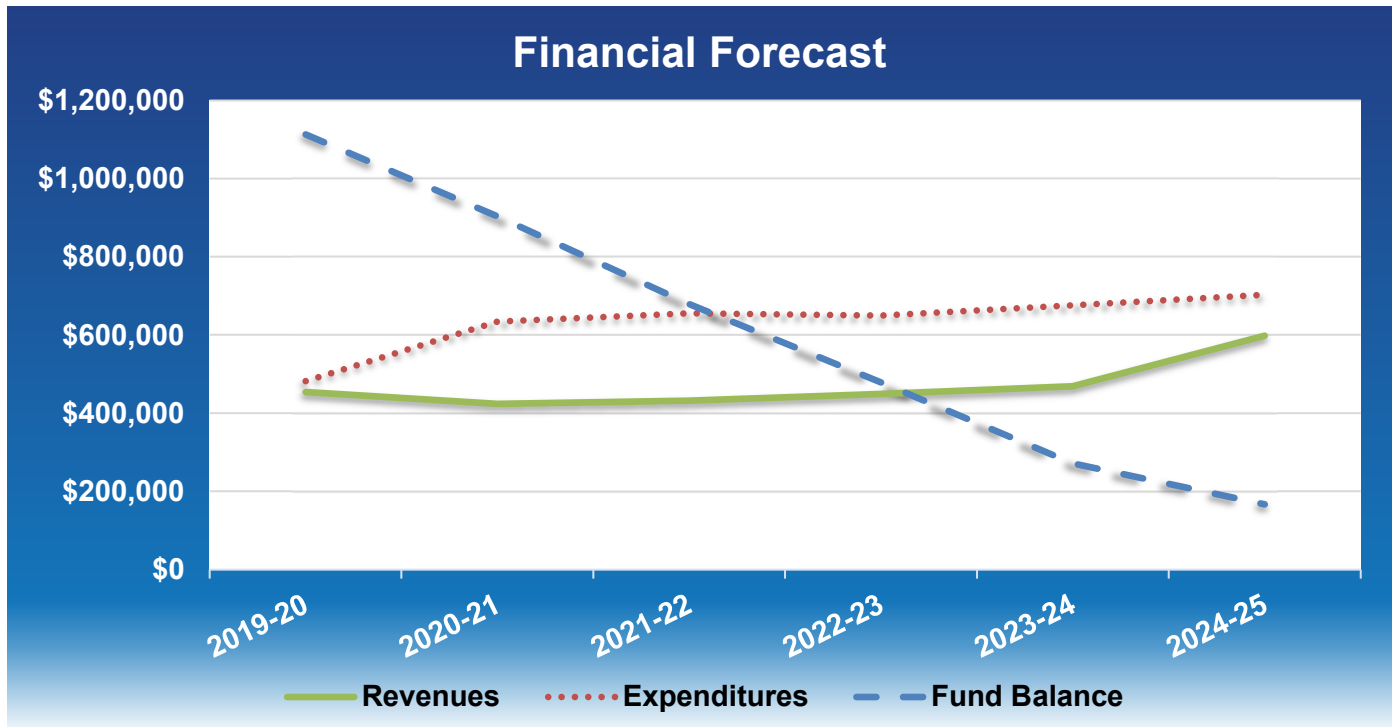




# Rainbow Lakes Estates Municipal Service District Financial Forecast Fiscal Years 2019-20 through 2024-25

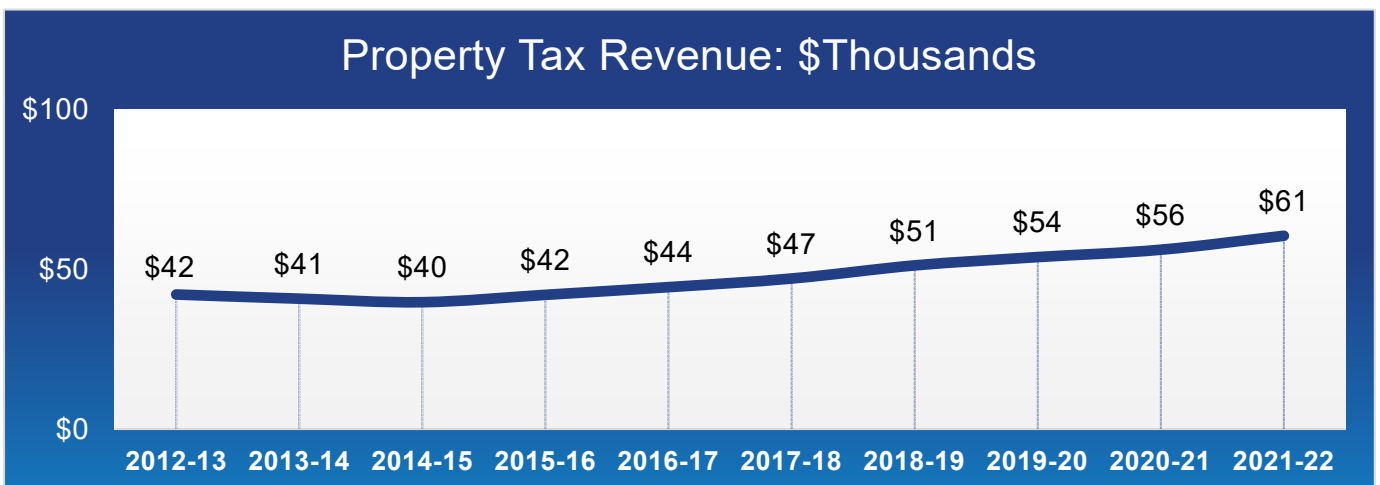
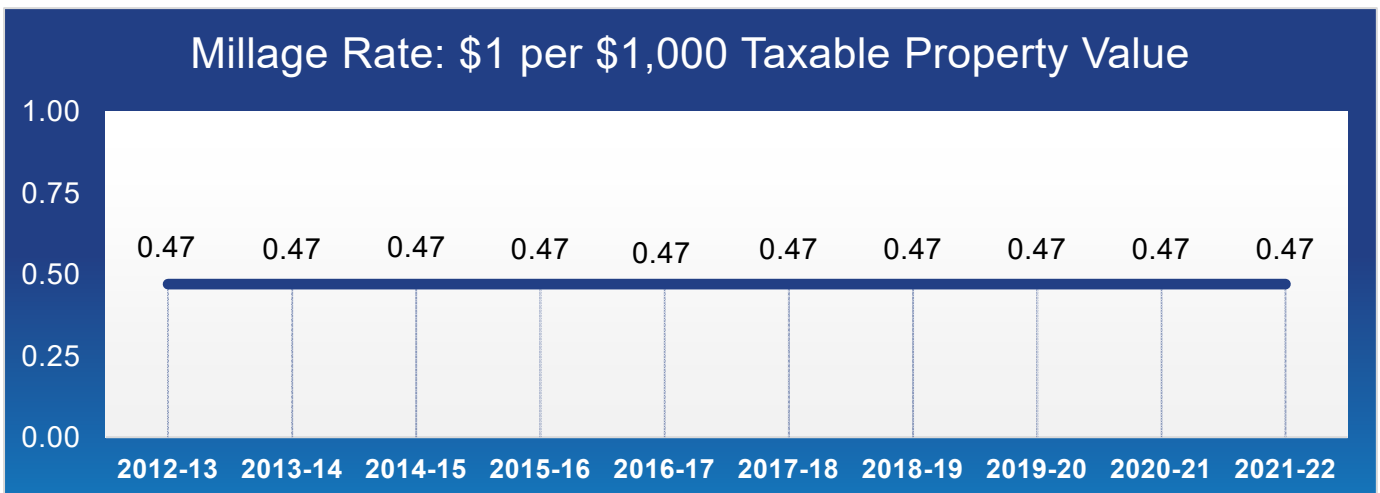
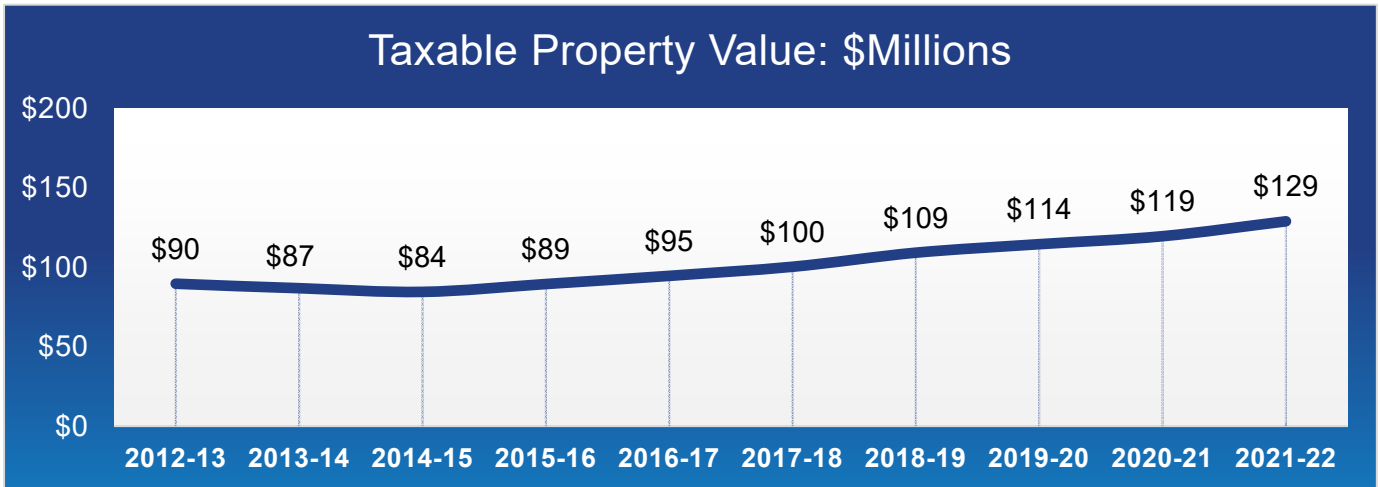
Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25
Millage Rate:	2.25	2.25	2.25	2.25	2.25	3.00
Revenues	454,224	423,868	431,787	448,973	468,690	598,070
Balances Forward - Cash Regular	1,140,537	1,112,785	903,129	679,345	478,429	271,512
<b>TOTAL REVENUES &amp; OTHER</b>	<b>1,594,761</b>	<b>1,536,653</b>	<b>1,334,916</b>	<b>1,128,318</b>	<b>947,119</b>	<b>869,582</b>
<b>TOTAL EXPENDITURE SUMMARY</b>	<b>481,976</b>	<b>633,524</b>	<b>655,571</b>	<b>649,889</b>	<b>675,607</b>	<b>702,836</b>
<b>ENDING FUND BALANCE</b>	<b>1,112,785</b>	<b>903,129</b>	<b>679,345</b>	<b>478,429</b>	<b>271,512</b>	<b>166,746</b>
<b>Increase / (Decrease) in Fund Balance</b>		<u>(209,656)</u>	<u>(223,784)</u>	<u>(200,916)</u>	<u>(206,917)</u>	<u>(104,766)</u>



# Rainbow Lakes Estates - Comm Res Facility MSTU Certified Taxable Property Value, Millage Rate and Property Tax Levy Fiscal Years 2012-13 through 2021-22 Tentative

Prepared by: Clerk of Court and Comptroller - Budget Department

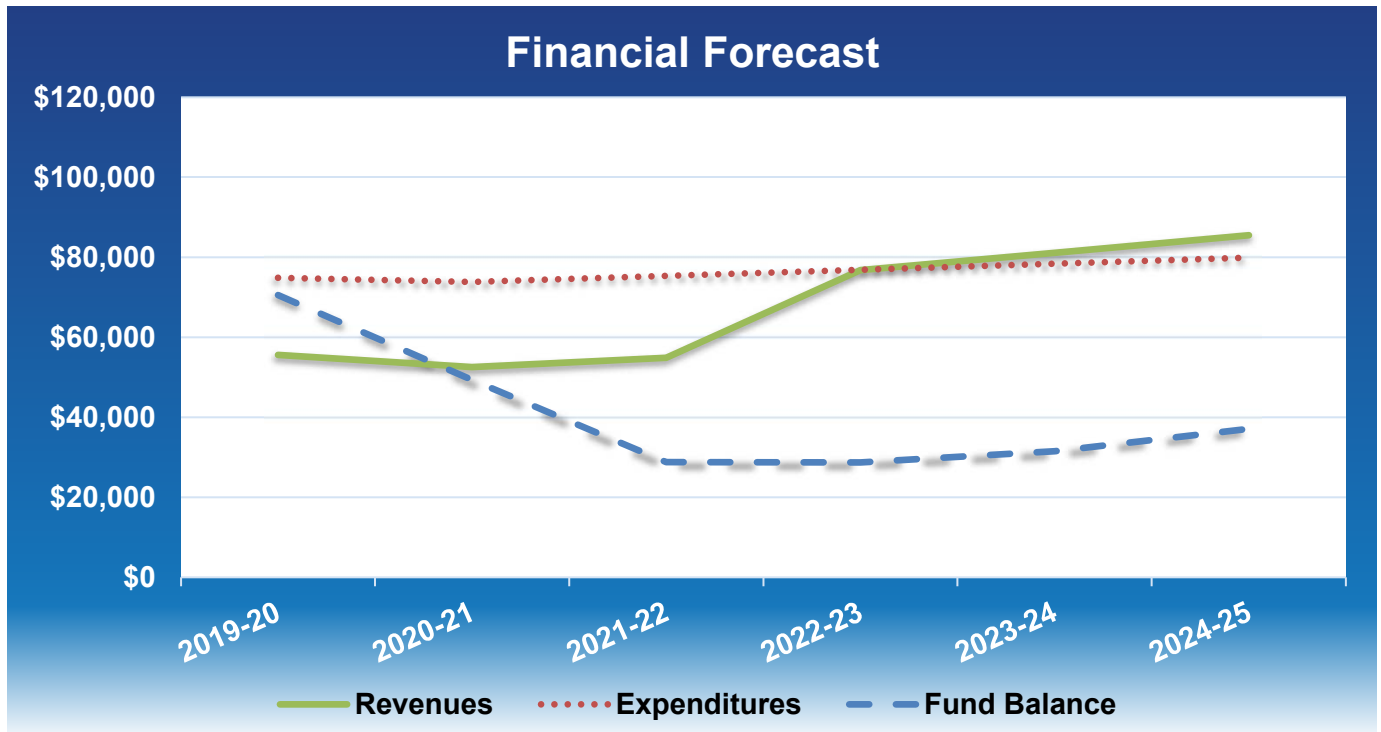




# Rainbow Lakes Estates - Comm Res Facility MSTU Financial Forecast Fiscal Years 2019-20 through 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

	Actual 2019-20	Forecast 2020-21	Forecast 2021-22	Forecast 2022-23	Forecast 2023-24	Forecast 2024-25
Millage Rate:	0.47	0.47	0.47	0.63	0.63	0.63
Revenues	55,546	52,522	54,812	76,753	81,050	85,508
Balances Forward - Cash Regular	89,917	70,588	49,287	28,799	28,744	31,452
<b>TOTAL REVENUES &amp; OTHER</b>	<b>145,463</b>	<b>123,110</b>	<b>104,099</b>	<b>105,552</b>	<b>109,794</b>	<b>116,960</b>
<b>TOTAL EXPENDITURE SUMMARY</b>	<b>74,875</b>	<b>73,823</b>	<b>75,300</b>	<b>76,808</b>	<b>78,342</b>	<b>79,908</b>
<b>ENDING FUND BALANCE</b>	<b>70,588</b>	<b>49,287</b>	<b>28,799</b>	<b>28,744</b>	<b>31,452</b>	<b>37,052</b>
<b>Increase / (Decrease) in Fund Balance</b>		<u>(21,301)</u>	<u>(20,488)</u>	<u>(55)</u>	<u>2,708</u>	<u>5,600</u>





# Marion County Board of County Commissioners

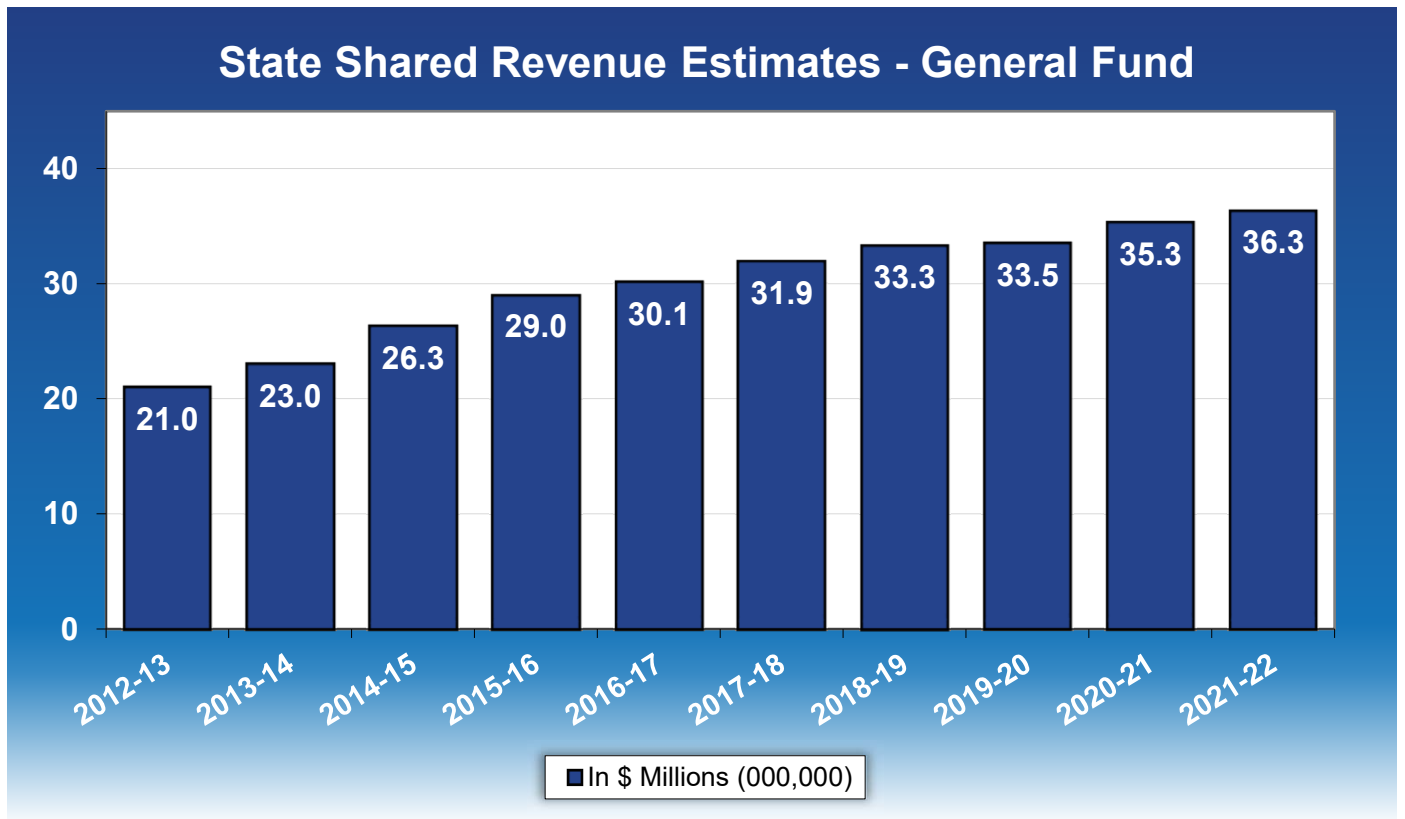
## Comparison of State Shared Operating Revenue Estimates - General Fund Fiscal Years 2012-13 through 2020-21, and 2021-22 Proposed

Prepared by: Clerk of Court and Comptroller - Budget Department

In \$ Millions (000,000)

	Actual <u>2012-13</u>	Actual <u>2013-14</u>	Actual <u>2014-15</u>	Actual <u>2015-16</u>	Actual <u>2016-17</u>	Actual <u>2017-18</u>	Actual <u>2018-19</u>	Actual <u>2019-20</u>	Projected Actual <u>2020-21</u>	Projected Budget <u>2021-22</u>
<b>General Fund</b>										
State Revenue Sharing	\$ 7.09	\$ 7.55	\$ 8.23	\$ 8.42	\$ 8.81	\$ 9.26	\$ 9.72	\$ 9.06	\$ 8.86	\$ 9.13
1/2 Cent Sales Tax	\$13.90	\$15.41	\$18.07	\$20.56	\$21.33	\$22.65	\$23.62	\$24.40	\$26.40	\$27.19
<b>GENERAL FUND</b>	<b>\$20.99</b>	<b>\$22.96</b>	<b>\$26.30</b>	<b>\$28.98</b>	<b>\$30.14</b>	<b>\$31.91</b>	<b>\$33.34</b>	<b>\$33.46</b>	<b>\$35.26</b>	<b>\$36.32</b>

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



The above schedule includes net revenues utilized in the General Fund. Prior to fiscal year 2015-16, a portion of the total 1/2 Cent Sales Tax proceeds were utilized for debt service payments. Beginning with fiscal year 2015-16, total proceeds of the 1/2 Cent Sales Tax are available to be utilized in the County's General Fund for operating purposes. FY22 Revenue Projections have not been provided by the EDR.

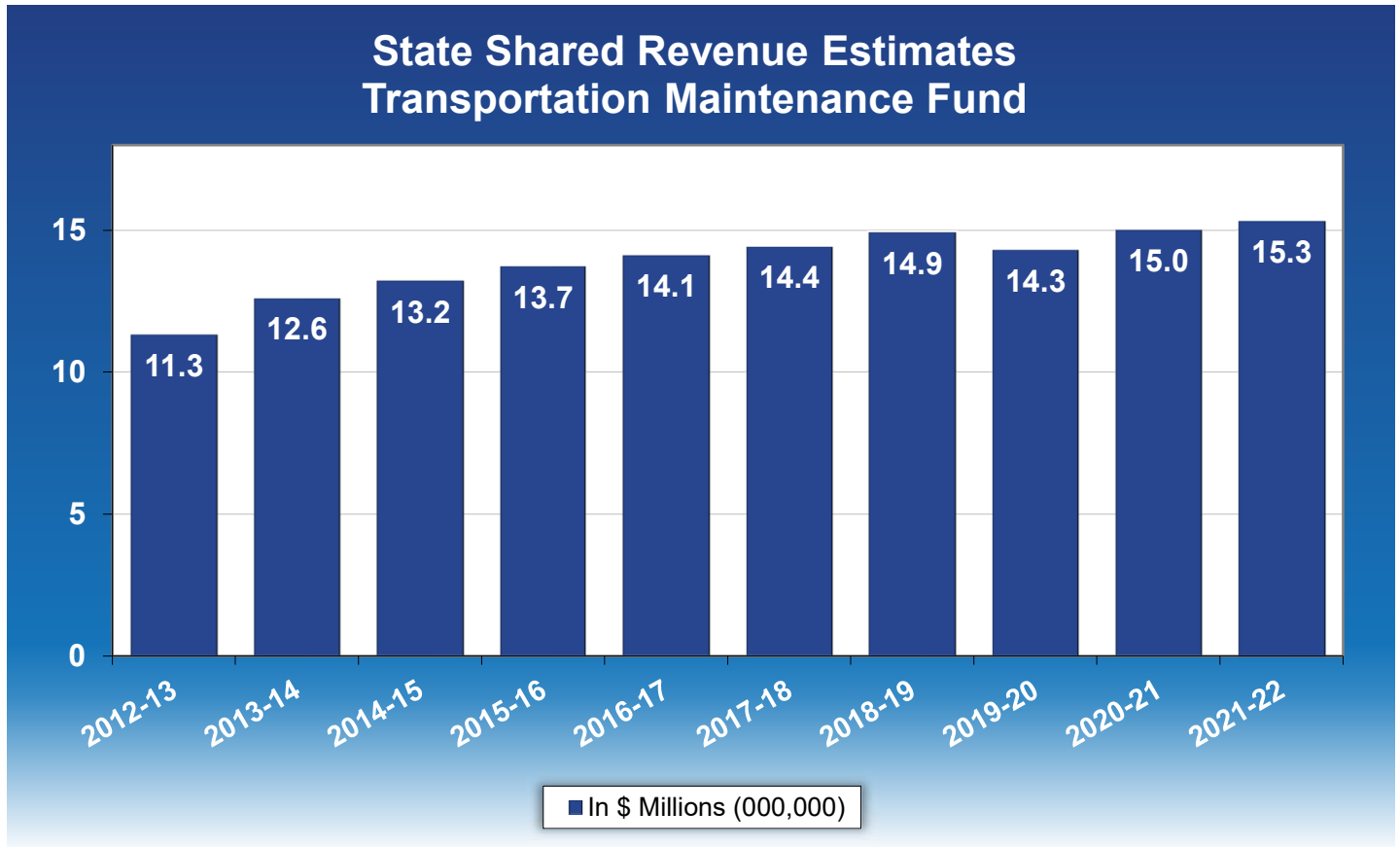
**Marion County Board of County Commissioners**  
**Comparison of State Shared Operating Revenue Estimates - Transportation Fund**  
**Fiscal Years 2012-13 through 2020-21, and 2021-22 Proposed**

Prepared by: Clerk of Court and Comptroller - Budget Department

In \$ Millions (000,000)

	Actual <u>2012-13</u>	Actual <u>2013-14</u>	Actual <u>2014-15</u>	Actual <u>2015-16</u>	Actual <u>2016-17</u>	Actual <u>2017-18</u>	Actual <u>2018-19</u>	Actual <u>2019-20</u>	Projected Actual <u>2020-21</u>	Proposed Budget <u>2021-22</u>
<u>Transportation Maintenance Fund</u>										
1 Cent Fuel Tax	\$ 1.93	\$ 1.97	\$ 2.06	\$ 2.13	\$ 2.20	\$ 2.24	\$ 2.33	\$ 2.25	\$ 2.37	\$ 2.41
Local Option Fuel Tax 6 Cent	\$ 7.50	\$ 8.78	\$ 9.18	\$ 9.51	\$ 9.81	\$10.01	\$10.42	\$10.05	\$10.60	\$ 10.80
County Fuel Tax - (7th Cent)	\$ 1.85	\$ 1.86	\$ 1.94	\$ 2.02	\$ 2.07	\$ 2.11	\$ 2.16	\$ 1.97	\$ 2.02	\$ 2.06
<b>TRANSPORTATION FUND</b>	<b>\$11.28</b>	<b>\$12.61</b>	<b>\$13.18</b>	<b>\$13.66</b>	<b>\$14.08</b>	<b>\$14.36</b>	<b>\$14.91</b>	<b>\$14.27</b>	<b>\$14.99</b>	<b>\$ 15.27</b>

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



All fuel tax revenues shown at gross amounts received by Marion County. The County share of the distribution of Local Option Fuel Tax 6 Cent increased for fiscal years beginning in 2013-14. FY22 Revenue Projections have not been provided by the EDR.

**Marion County Board of County Commissioners  
Revenue Adjustment for Certified Taxable Values @ 95%  
Fiscal Year 2021-22**

Prepared by: Clerk of Court and Comptroller - Budget Department

	Estimated Taxable Property Value	Certified Taxable Property Value	Tentative Millage Rates	Change in Property Tax @ 95%
<u>County - Wide Funds</u>				
0010 General Fund	\$ 21,731,000,000	\$ 22,085,910,432	3.450	\$ 1,163,219
1010 Fine & Forfeiture Fund	\$ 21,731,000,000	\$ 22,085,910,432	0.850	\$ 286,590
1020 County Transportation Maintenance Fund	\$ 21,731,000,000	\$ 22,085,910,432	-	\$ -
1040 Marion County Health Unit Trust Fund	\$ 21,731,000,000	\$ 22,085,910,432	0.120	\$ 40,460
Total County - Wide Millage Rate			4.420	
<u>Special Districts ( Non County - Wide Funds)</u>				
1110 MSTU for Law Enforcement	\$ 15,700,000,000	\$ 15,990,626,402	3.720	\$ 1,027,074
1120 MSTU for Fire Protection and Rescue Services	\$ 16,170,000,000	\$ 16,454,357,998	1.110	\$ 299,856
1301 Rainbow Lakes Estates - Comm Res Fac MSBU	\$ 126,500,000	\$ 128,775,933	0.470	\$ 1,016
1310 Marion Oaks MSTU	\$ 681,200,000	\$ 691,848,132	1.020	\$ 10,318
1320 Silver Springs Shores Special Tax District	\$ 276,200,000	\$ 280,873,786	3.000	\$ 13,320
1330 Hills of Ocala MSTU for Recreation	\$ 165,800,000	\$ 167,145,185	0.180	\$ 230
1300 Rainbow Lakes Estates	\$ 135,100,000	\$ 137,601,927	2.250	\$ 5,348