



# Marion County

## Board of County Commissioners

### Workshop

### Meeting Agenda

McPherson Governmental Campus  
601 SE 25th Ave.  
Ocala, FL 34471  
Phone: 352-438-2323  
Fax: 352-438-2324

District 1 – Craig Curry, Commissioner  
District 2 – Kathy Bryant, Commissioner  
District 3 – Jeff Gold, Chairman  
District 4 – Carl Zalak III, Vice Chair  
District 5 – Michelle Stone, Commissioner

---

**Monday, July 12, 2021**

**9:00 AM**

**McPherson Governmental  
Campus Auditorium**

---

### Budget Workshop - Day 1

**INTRODUCTION OF WORKSHOP BY CHAIRMAN JEFF GOLD**

**PLEDGE OF ALLEGIANCE**

**ROLL CALL**

**OPENING REMARKS - Audrey Fowler, Budget Director**

1. [Present Budget Workshop Schedule and Proposed Budget Workshop Overview](#)

**BOARD DISCUSSION AND CLOSING COMMENTS**



# Marion County

## Board of County Commissioners Workshop

### Agenda Item

---

**File No.:** 2021-3605

**Agenda Date:** 7/12/2021

**Agenda No.:** 1.

---

**SUBJECT:**

**Present Budget Workshop Schedule and Proposed Budget Workshop Overview**

**INITIATOR:**

**Audrey Fowler, Budget Director**

**DEPARTMENT:**

**Clerk of Court**

**DESCRIPTION/BACKGROUND:**

See attached.

**BUDGET/IMPACT:**

None

**RECOMMENDED ACTION:**

For information only.



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS  
FISCAL YEAR 2021-22 BUDGET WORKSHOP AGENDA  
MONDAY, JULY 12, 2021**

**County Commission Auditorium, 601 SE 25th Avenue, Ocala, Florida**

**Line  
Item  
Page**

<b><u>Fund - Cost Center</u></b>	<b><u>Cost Center Name</u></b>	
<b>9:00 AM</b>	<b>Audrey Fowler, Budget Director</b>	
	Budget Overview	
<b>10:00 AM</b>	<b>Mounir Bouyounes, County Administrator</b>	
	County Administration Overview	
	General Fund CIP	
0010 - 700	General Government Capital	193
0010 - 705	Sheriff Capital	195
0010 - 706	Jail Capital	196
0010 - 707	Courthouse Capital	197
0010 - 710	Health Services Capital	199
0010 - 718	Southeast Livestock Pavilion Capital	202
0010 - 720	Library Capital	204
3031	Surtax Schedule	580
<b>10:30 AM</b>	<b>Jeannie Rickman, Assistant County Administrator</b>	
0010 - 105	County Administrator	31
0010 - 153	Industry Development	53
0010 - 330	Health	137
1011 - 250	Crime Prevention	220
<b>10:45 AM</b>	<b>Amanda Tart, Executive Director Administrative Services</b>	
0010 - 170	Human Resources	54
0010 - 172	Employee Health Clinic	56
5010 - 162	Risk and Benefit Services	650
<b>11:00 AM</b>	<b>Susan Olsen, Procurement Services Director</b>	
0010 - 176	Procurement Services	62
<b>11:15 AM</b>	<b>Michelle Hirst, 9-1-1 Management Director</b>	
1071 - 313	911 Management	292
<b>1:30 PM</b>	<b>Matthew "Guy" Minter, County Attorney</b>	
0010 - 103	County Attorney	29
<b>1:45 PM</b>	<b>Thomas Northey, Information Technology Director</b>	
0010 - 174	Information Technology	58
<b>2:00 PM</b>	<b>Cheryl Martin, Community Services Director</b>	
0010 - 335	Unclaimed Decedent Program	139
0010 - 337	Assessments Public Assistance	141
0010 - 340	Community Services	144
0010 - 341	Community Development Block Grant	146
0010 - 342	Home Investment Partnership	148
0010 - 343	Neighborhood Stabilization Program 1	150
0010 - 344	Neighborhood Stabilization Program 3	152
0010 - 345	Emergency Solutions Program	153
0010 - 346	Community Development Block Grant CARES	155
0010 - 347	Emergency Solutions CARES	157
0010 - 348	Continuum of Care Program	159
0010 - 349	Continuum of Care Program Florida	161
1151 - 350	State Housing Initiative Partnership Act	348



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS  
FISCAL YEAR 2021-22 BUDGET WORKSHOP AGENDA  
MONDAY, JULY 12, 2021**

**County Commission Auditorium, 601 SE 25th Avenue, Ocala, Florida**

**Line  
Item  
Page**

<b><u>Fund - Cost Center</u></b>	<b><u>Cost Center Name</u></b>	
<b>2:15 PM Jeffrey Askew, Veteran's Services Director</b>		
0010 - 378	Veterans Service Office	185
<b>2:30 PM Jim Sweet, Animal Services Director</b>		
0010 - 315	Animal Services	126
<b>2:45 PM Julie Sieg, Library Director</b>		
0010 - 375	Marion County Public Library System	180
<b>3:00 PM Billy Woods, Sheriff</b>		
0010 - 116	Sheriff Jail Transfer	36
0010 - 117	Sheriff Emergency Mgmt Transfer	37
1010 - 118	Sheriff Regular Transfer	209
1010 - 119	Sheriff Bailiff Transfer	210
1110 - 120	Sheriff Patrol CID Transfer	312
<b>4:00 PM Loretta Shaffer, Tourist Development Director</b>		
1074 - 155	Visitors and Convention Bureau	297
<b>4:15 PM Jared Goodspeed, Facilities Director</b>		
0010 - 182	Courthouse Security	73
0010 - 180	Facilities Management	67
0010 - 181	Facilities Management Health	72



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS  
FISCAL YEAR 2021-22 BUDGET WORKSHOP AGENDA  
TUESDAY, JULY 13, 2021**

**County Commission Auditorium, 601 SE 25th Avenue, Ocala, Florida**

**Line  
Item  
Page**

<b><u>Fund - Cost Center</u></b>	<b><u>Cost Center Name</u></b>	
<b>9:00 AM Jim Couillard, Parks Director</b>		
0010 - 360	Parks and Recreation	166
0010 - 361	Other Recreation Programs	169
0010 - 363	Bellevue Sportsplex	172
1081 - 362	Parks and Recreation Fees	303
0010 - 370	Southeastern Livestock Pavilion	175
1035 - 415	Marion County Airport	263
<b>9:30 AM Lynn Nobles, Cooperative Extension Director</b>		
0010 - 372	Cooperative Extension Service	178
<b>9:45 AM Jody Kirkman, Environmental Services Director</b>		
4010 - 423	Solid Waste Disposal	615
4010 - 425	Solid Waste Collection	620
4010 - 427	Solid Waste Recycling	624
4520 - 440	Utilities Management	629
4520 - 442	Utilities Water System	635
4520 - 445	Utilities Wastewater System	640
4520 - 448	Utilities Capital Construction	644
<b>10:15 AM Mary Elizabeth Burgess, Growth Services Director</b>		
0010 - 317	Code Enforcement	131
0010 - 320	Planning and Zoning	134
<b>10:45 AM Mark Williams, Fleet Management Director</b>		
0010 - 178	Fleet Management	64
<b>11:00 AM Michael Savage, Building Safety Director</b>		
1141 - 318	Building Safety	340
<b>1:30 PM Alan Jones, MSTU Director</b>		
0010 - 410	MSTU Assessments	187
1310 - 510	Marion Oaks Recreation	399
1311 - 512	Marion Oaks MSTU for General Services	405
1320 - 520	Silver Springs Shores	414
1330 - 530	Hills of Ocala Recreation	424
<b>2:00 PM Tracy Straub, Assistant County Administrator</b>		
0010 - 412	Property Engineering Services	189
0010 - 433	Water Resources	191
1020 - 400	Transportation	223
1022 - 403	Road Construction 20% Gas Tax	244
1131 - 430	Stormwater Program	334
<b>2:30 PM Robert Balmes, TPO Director</b>		
1029 - 407	TPO Federal Highway Administration	251
1029 - 408	TPO Federal Transit Administration	253
1029 - 409	TPO Transportation Disadvantaged	255
<b>3:00 PM Kyle Drummer, Public Safety Communications Director</b>		
0010 - 310	Public Safety Radio	120
0010 - 311	Public Safety Communications	122
<b>3:30 PM Chief James Banta</b>		
1091 - 132	Medical Examiner	308
0010 - 305	Emergency Medical Services	112
1120 - 300	Fire Rescue Services	317



MARION COUNTY BOARD OF COUNTY COMMISSIONERS  
FISCAL YEAR 2021-22 BUDGET WORKSHOP AGENDA  
THURSDAY, JULY 15, 2021

County Commission Auditorium, 601 SE 25th Avenue, Ocala, Florida

Line  
Item  
Page

Fund - Cost Center      Cost Center Name

<b>9:00 AM</b>		<b>William Gladson, State Attorney</b>	
0010	- 268	Early Intervention Program	97
1010	- 205	State Attorney	211
1010	- 206	State Attorney Technology	212
1010	- 207	State Attorney LOV	214
<b>9:10 AM</b>		<b>Michael Graves, Public Defender</b>	
0010	- 200	Public Defender Administration	74
0010	- 201	Public Defender Technology	75
0010	- 202	Public Defender LOV	76
0010	- 268	Early Intervention Program	97
<b>9:20 AM</b>		<b>Jimmy Cowan, Property Appraiser</b>	
0010	- 113	Property Appraiser Transfer	35
<b>9:30 AM</b>		<b>Wesley Wilcox, Supervisor of Elections</b>	
0010	- 123	Supervisor of Elections Transfer	38
<b>9:40 AM</b>		<b>George Albright, Tax Collector</b>	
0010	- 126	Tax Collector Transfer	39
<b>9:50 AM</b>		<b>Gregory C. Harrell, Clerk of Court and Comptroller</b>	
0010	- 110	Clerk to County Commission Transfer	34
1010	- 110	Clerk to County Commission Transfer	208



**MARION COUNTY BOARD OF COUNTY COMMISSIONERS  
FISCAL YEAR 2021-22 BUDGET WORKSHOP AGENDA  
FRIDAY, JULY 16, 2021**

**County Commission Auditorium, 601 SE 25th Avenue, Ocala, Florida**

**Line  
Item  
Page**

<b><u>Fund - Cost Center</u></b>	<b><u>Cost Center Name</u></b>	
<b>9:00 AM</b>	<b>Jonathan Lin, Court Administrator</b>	
0010 - 210	Court Administrator	77
0010 - 211	Court Administration Technology	78
0010 - 213	Circuit Court Judges	80
0010 - 214	Circuit Court Judges Technology	81
0010 - 215	Circuit Court Judges Legal Research	83
0010 - 216	Circuit Court Legal Research Technology	84
0010 - 218	County Court Judges	85
0010 - 219	County Court Judges Technology	86
0010 - 260	Law Library	88
0010 - 264	County Court Summ Claims Mediation	91
0010 - 265	Family Mediation	92
0010 - 266	Pre Trial Release	93
0010 - 267	Other Circuit Court Juvenile	95
0010 - 280	Teen Court	98
0010 - 282	Drug Court	100
0010 - 283	Drug Court Expansion	102
0010 - 284	Misdemeanor Drug Court	104
0010 - 290	DUI Court	107
0010 - 291	Veterans Court	108
0010 - 292	Mental Health Court	110
1052 - 260	Law Library	275
1052 - 261	Legal Aid Services of Mid Florida	276
1052 - 270	Court Innovations Staff Attorney	277
1052 - 272	Juvenile Alternative Program Drug Court	279
<b>9:10 AM</b>	<b>Beth McCall, Marion County Children's Alliance</b>	
0010 - 136	Marion County Childrens Alliance	43
<b>9:15 AM</b>	<b>Roseann Fricks, Early Learning Coalition</b>	
0010 - 137	Early Learning Coalition	44
<b>9:20 AM</b>	<b>Jennifer Martinez, Director</b>	
0010 - 138	Marion Senior Services Transit	45
<b>9:25 AM</b>	<b>Darrell Riley, Chairman</b>	
0010 - 145	Historical Commission	47
<b>9:30 AM</b>	<b>Justin Albright, Chairman</b>	
0010 - 147	Marion Soil Conservation District	49
<b>9:35 AM</b>	<b>Kevin Sheilley, President</b>	
0010 - 150	Ocala Marion County Chamber and Economic Partnership	51
<b>9:40 AM</b>	<b>Dr. Philip Geist, Area Director</b>	
0010 - 151	Small Business Development Council	52
<b>9:45 AM</b>	<b>Marcia Hilty, Program Director</b>	
0010 - 262	Guardian Ad Litem Program	89
0010 - 263	Guardian Ad Litem Technology	90
<b>9:50 AM</b>	<b>Mark Lander, Public Health Unit Director</b>	
1040 - 130	Marion County Health Unit	269

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

Discussion Items	<u>Page</u>
1) Comparison of Rolled-Back and Proposed Tax Levies	3
2) Comparison of Simple Majority Maximum and Proposed Tax Levies	4
3) Countywide - Taxable Property Value, Millage Rate & Property Tax Levy	5
Countywide - Estimate of Taxable Value	6
General Fund - Analysis of Change in Millage Rate	7
Fine & Forfeiture Fund - Analysis of Change in Millage Rate	9
4) Fire Rescue and EMS - Taxable Property Value, Millage Rate & Property Tax Levy	10
Fire Rescue and EMS - Estimate of Taxable Value	11
Fire Rescue and EMS - Analysis of Change in Millage Rate	12
5) MSTU for Law Enforcement - Taxable Property Value, Millage Rate & Property Tax	13
MSTU for Law Enforcement - Estimate of Taxable Value	14
MSTU for Law Enforcement - Analysis of Change in Millage Rate	15
6) Countywide & Major MSTUs - Average Tax Levies - Single Family Properties	16
Countywide & Major MSTUs - Comparison of Tax Levies - Selected Properties	17
7) Marion Oaks MSTU - Taxable Property Value, Millage Rate & Property Tax Levy	18
Marion Oaks MSTU - Estimate of Taxable Value	19
Marion Oaks MSTU for Recreation - Financial Forecast	20
8) Silver Springs Shores - Taxable Property Value, Millage Rate & Property Tax Levy	21
Silver Springs Shores Special Tax District - Estimate of Taxable Value	22
Silver Springs Shores Special Tax District - Financial Forecast	23
9) Hills of Ocala - Taxable Property Value, Millage Rate & Property Tax Levy	24
Hills of Ocala - Estimate of Taxable Value	25
Hills of Ocala MSTU for Recreation - Financial Forecast	26
10) Rainbow Lakes MSD - Taxable Property Value, Millage Rate & Property Tax Levy	27
Rainbow Lakes Estates MSD - Estimate of Taxable Value	28
Rainbow Lakes Estates Municipal Service District - Financial Forecast	29
11) Rainbow Lakes MSTU - Taxable Property Value, Millage Rate & Property Tax Levy	30
Rainbow Lakes Estates MSTU - Estimate of Taxable Value	31
Rainbow Lakes Estates MSTU - Financial Forecast	32
12) Comparison of State Shared Operating Revenue Estimates - General Fund	33
Comparison of State Shared Operating Revenue Estimates - Transportation Fund	34
13) Revenue Adjustment for Certified Taxable Values @ 95%	35
14) Budget Adjustments through beginning of July 12, 2021	
15) Budget Workshop Agendas	
16) Set Proposed (Maximum) Millage Rates before August 4, 2021	

**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>
<u>COUNTYWIDE</u>					
Taxable Property Value	22,085,910,432				
<u>General Fund</u>					
Millage Rate and Levy	3.2761	3.45	\$ 72,355,651	\$ 76,196,391	\$ 3,840,740
<u>Fine &amp; Forfeiture Fund</u>					
Millage Rate and Levy	0.8071	0.85	\$ 17,825,538	\$ 18,773,024	\$ 947,486
<u>Health Unit Trust Fund</u>					
Millage Rate and Levy	0.1140	0.12	\$ 2,517,794	\$ 2,650,309	\$ 132,515
Total Countywide	4.1972	4.42	\$ 92,698,983	\$ 97,619,724	\$ 4,920,741

**NON-COUNTY-WIDE SPECIAL DISTRICTS**

**MSTU for Law Enforcement**

Taxable Property Value	15,990,626,402				
Millage Rate and Levy	3.5045	3.72	\$ 56,039,150	\$ 59,485,130	\$ 3,445,980

**Fire / Rescue MSTU**

Taxable Property Value	16,454,357,998				
Millage Rate and Levy	1.0465	1.11	\$ 17,219,486	\$ 18,264,337	\$ 1,044,851

**Rainbow Lakes Estates - Rec.**

Taxable Property Value	128,775,933				
Millage Rate and Levy	0.4388	0.47	\$ 56,507	\$ 60,525	\$ 4,018

**Marion Oaks MSTU - Rec.**

Taxable Property Value	691,848,132				
Millage Rate and Levy	0.9540	1.02	\$ 660,023	\$ 705,685	\$ 45,662

**Silver Springs Shores - Rec.**

Taxable Property Value	280,873,786				
Millage Rate and Levy	2.7268	3.00	\$ 765,887	\$ 842,621	\$ 76,734

**Hills of Ocala MSTU - Rec.**

Taxable Property Value	167,145,182				
Millage Rate and Levy	0.1685	0.18	\$ 28,164	\$ 30,086	\$ 1,922

Total Non-Countywide Levy	\$ 74,769,217 \$ 79,388,384 \$ 4,619,167				
---------------------------	--	--	--	--	--

Total Countywide and Non-Countywide Levy	\$ 167,468,200 \$ 177,008,108 \$ 9,539,908				
--	--	--	--	--	--

**Rainbow Lakes Estates MSD**

Taxable Property Value	137,601,927				
Millage Rate and Levy	2.0957	2.25	\$ 288,372	\$ 309,604	\$ 21,232

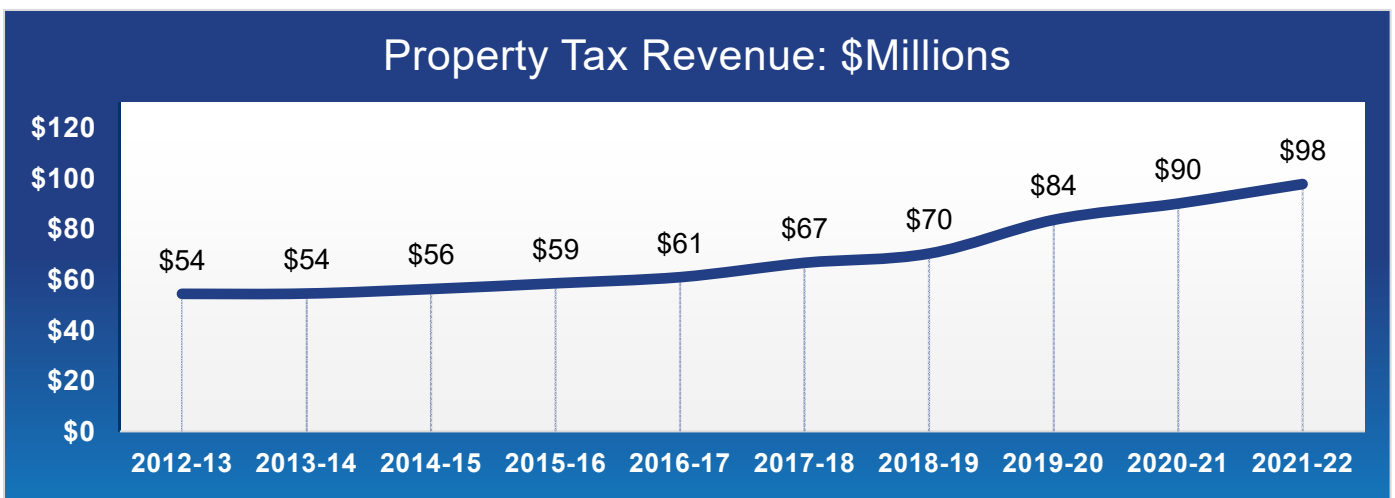
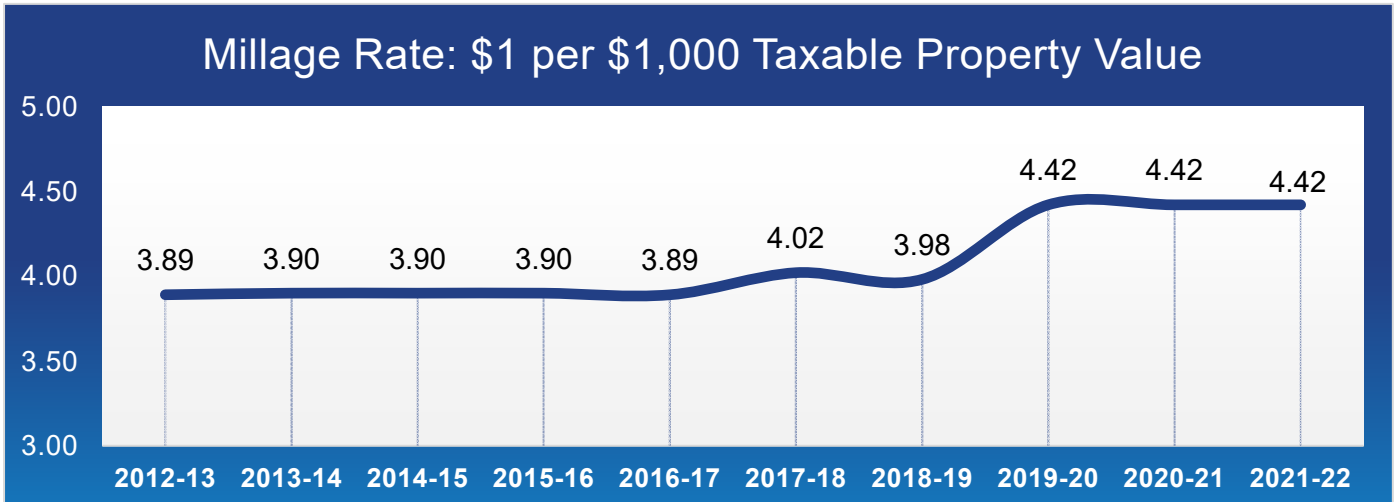
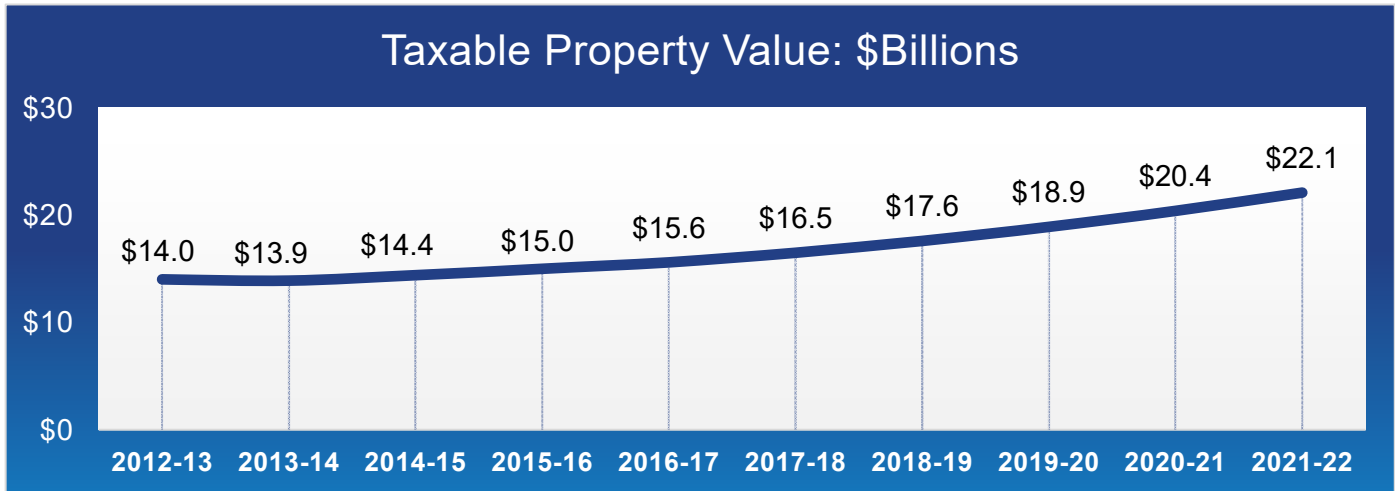
**Marion County Board of County Commissioners**  
**Comparison of SIMPLE MAJORITY MAXIMUM and PROPOSED Tax Levies**  
**Proposed Budget Fiscal Year 2021-22**

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

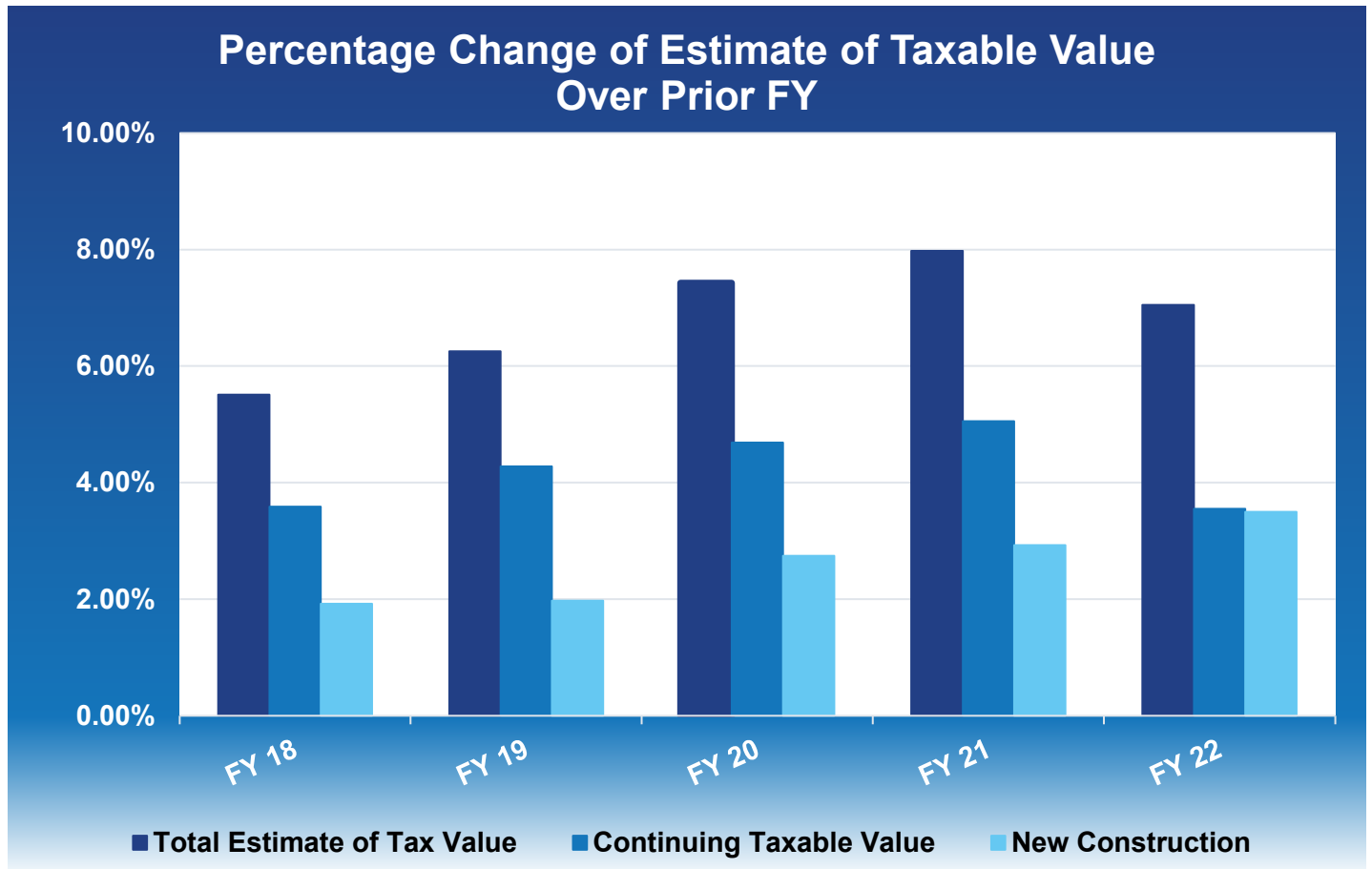
Prepared by: Clerk of Court and Comptroller - Budget Department

Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 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
Total Revenues	209,650,076		162,876,017
Fund Balance Carry Forward	26,297,590	6,049,040	32,346,630
Capital Improvement Carry Forward	4,810,285	(4,810,285)	-
Total Revenues and Carry Forward	240,757,951		195,222,647
<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
County Commission Total	88,375,485	8,179,985	96,555,470
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)	-
Total Expenditures	227,646,176		176,487,868
Reserves	13,111,775	5,623,004	18,734,779
Total Expenditures and Reserves	240,757,951		195,222,647

# 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

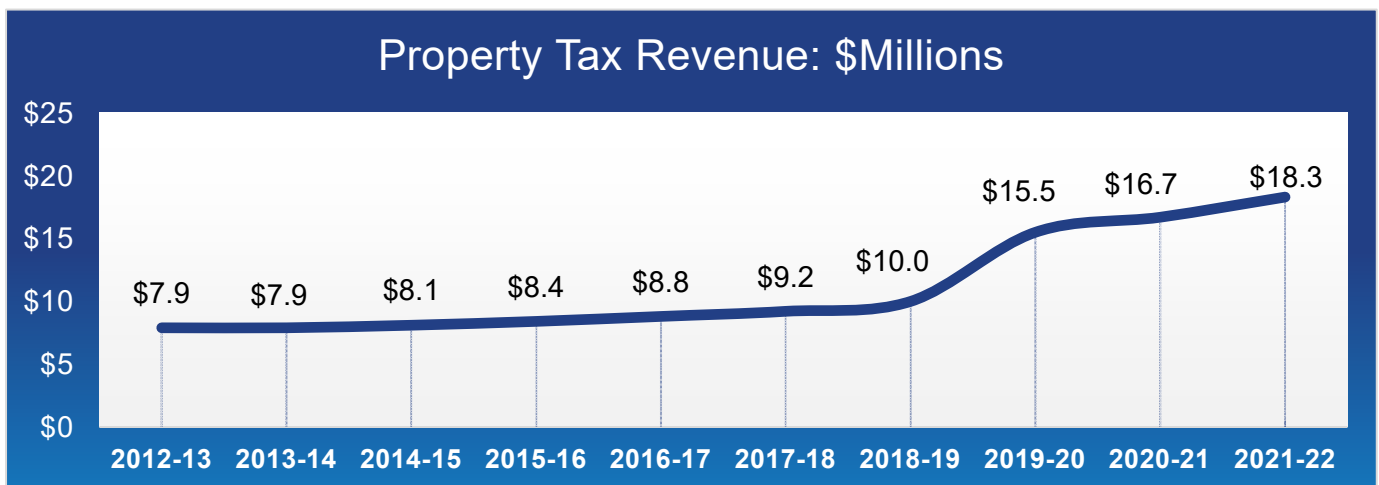
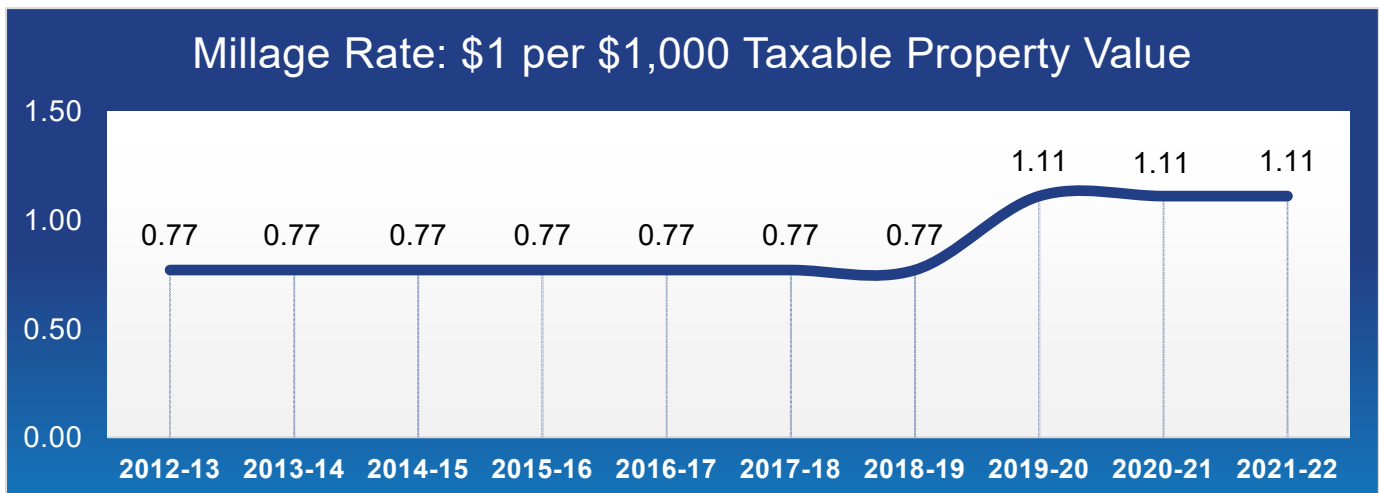
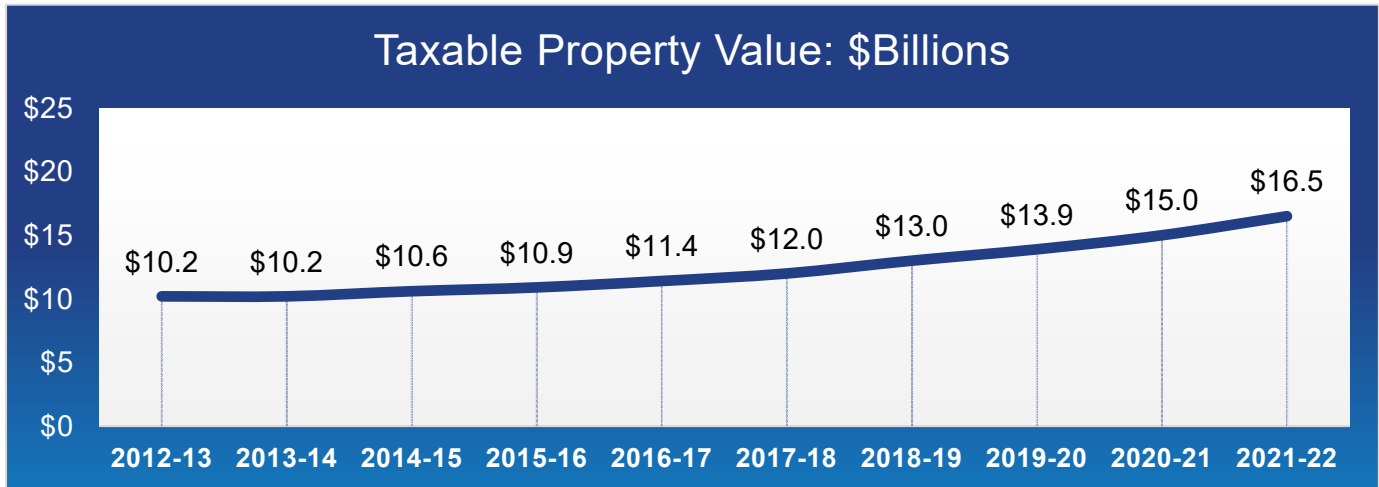
SUMMARY

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

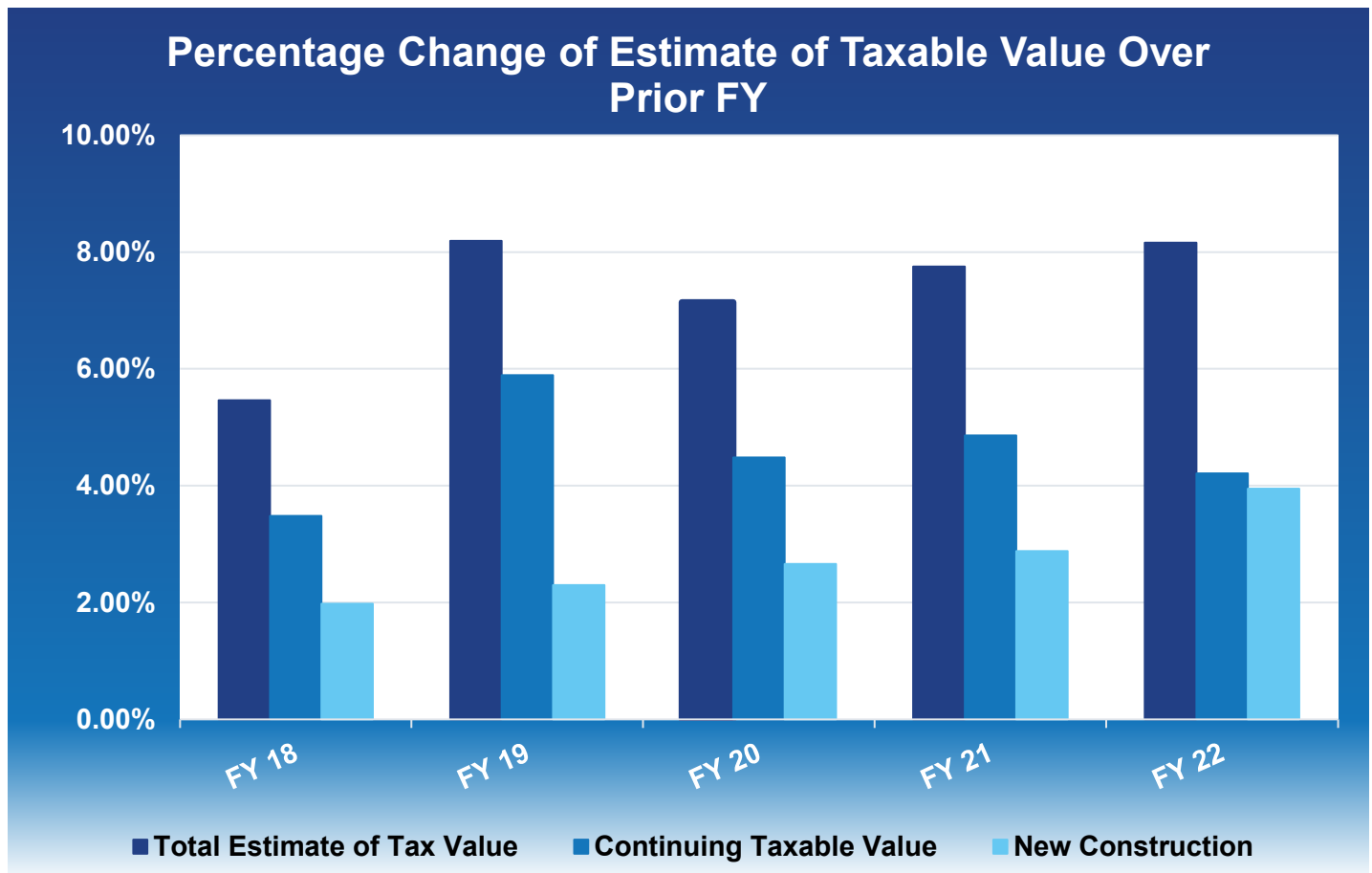
Prepared by: Clerk of Court and Comptroller - Budget Department

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

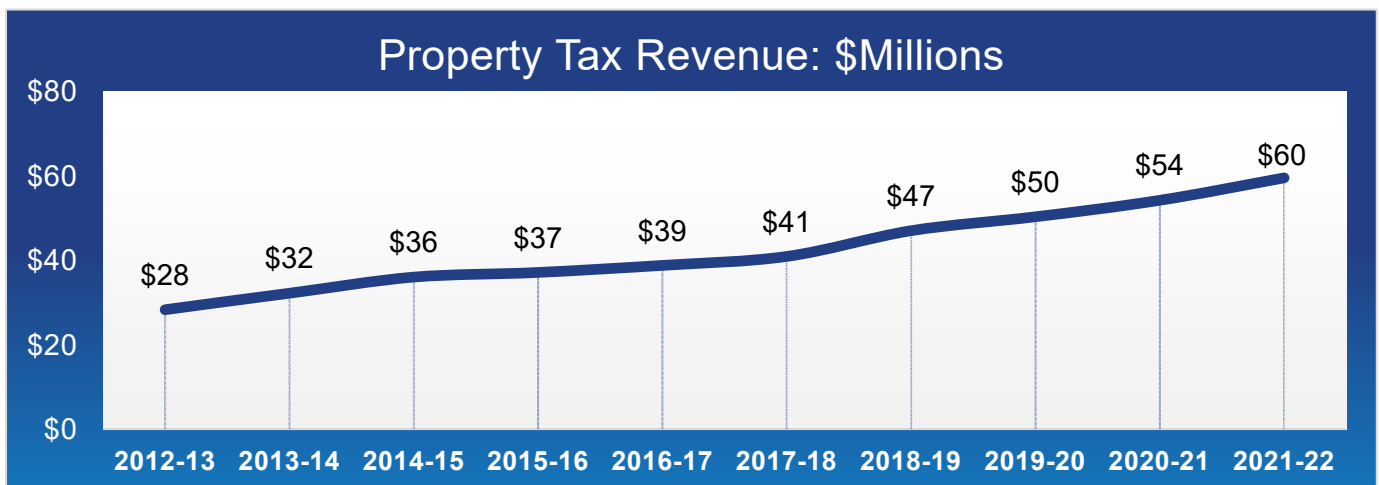
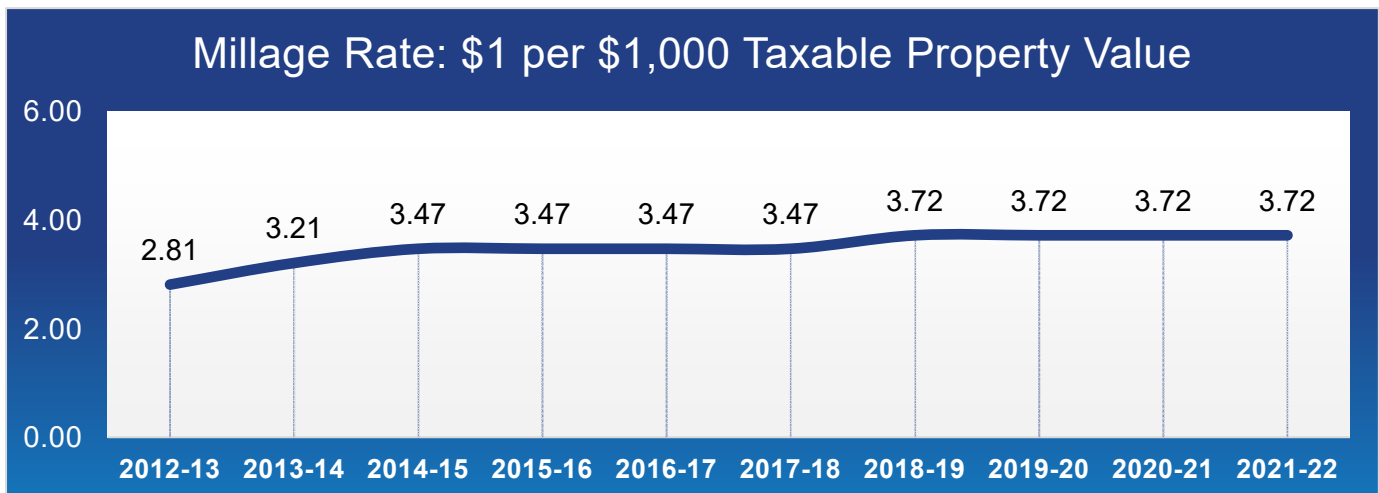
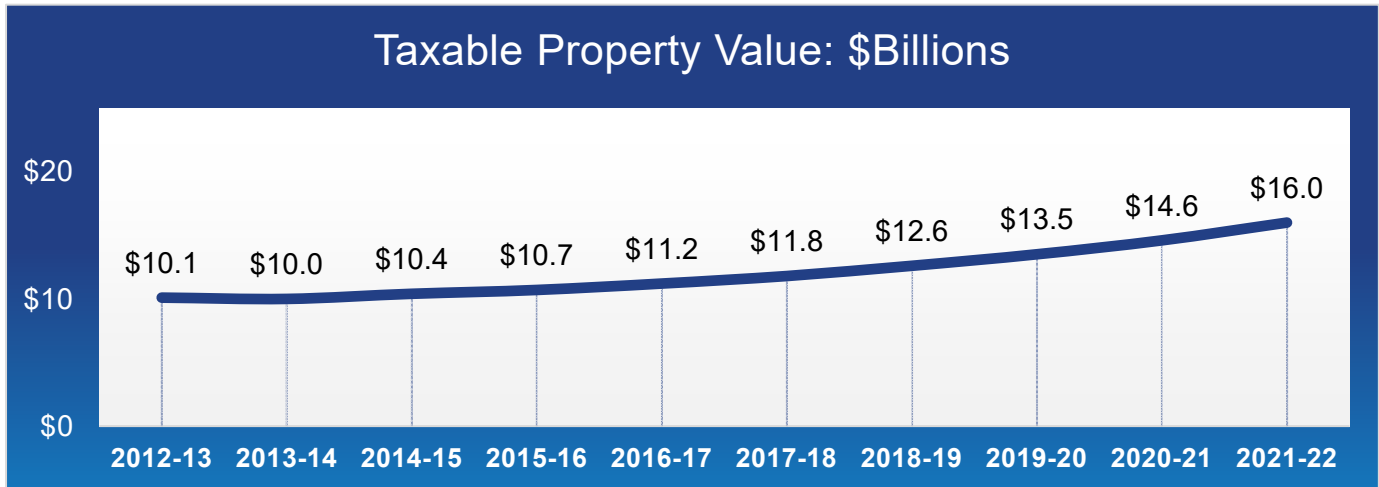
Increase in Tax Levy @ 95% and Millage Rate	1,531,188	-
Proposed Tax Levy & Millage Rate 2021-22	17,351,121	1.11

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  
Estimate of Taxable Value - MSTU for Law Enforcement  
Fiscal Years 2017-18 through 2021-22

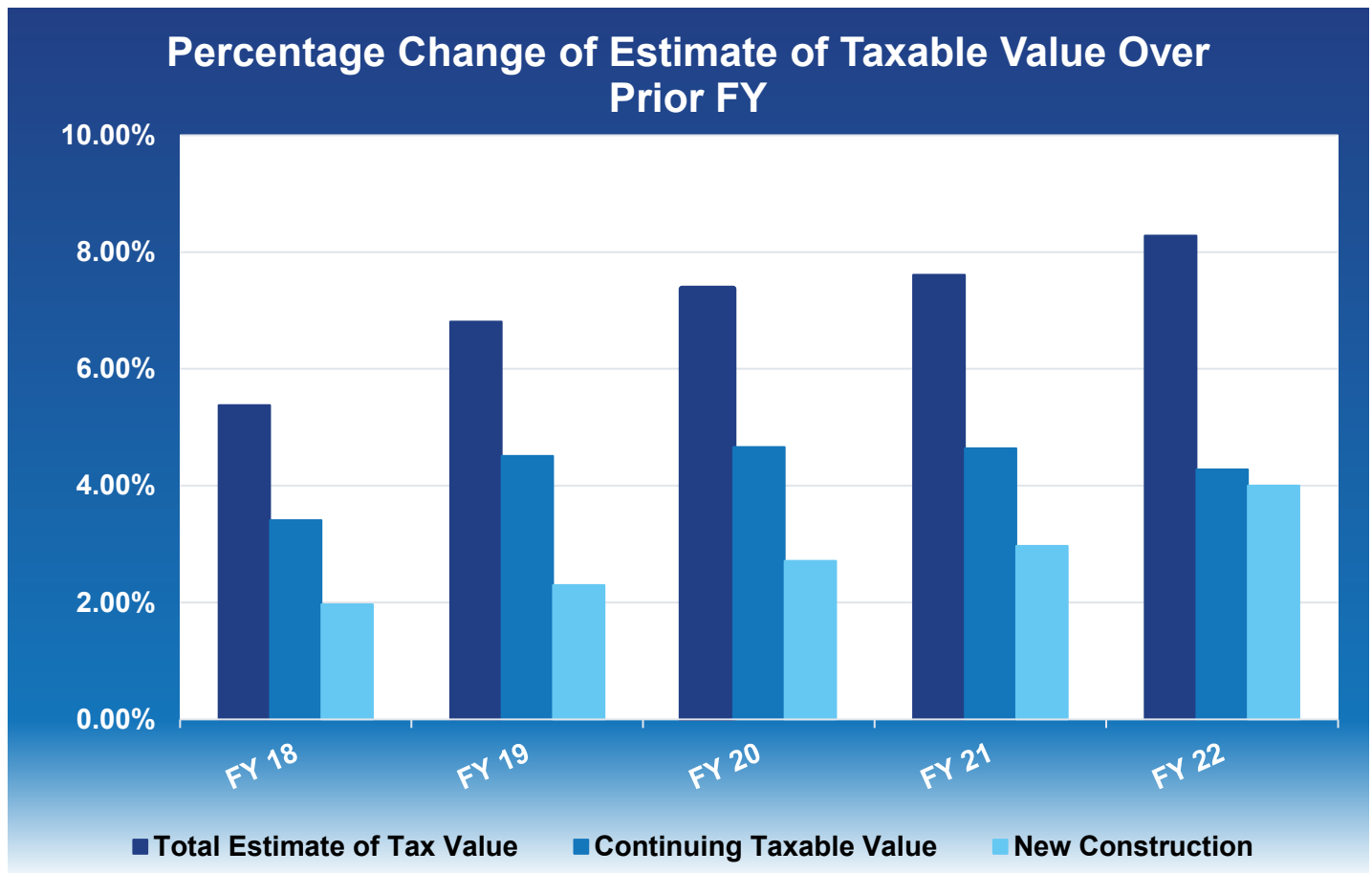
Prepared by: Clerk of Court and Comptroller - Budget Department

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

**SUMMARY**

Millage Rate:                      3.47                      3.72                      3.72                      3.72                      3.72

Continuing Taxable Value	11,530,000,000	12,280,000,000	13,135,000,000	14,100,000,000	15,120,000,000
New Construction	220,000,000	270,000,000	340,000,000	400,000,000	580,000,000
<b>Total Estimate</b>	<b>11,750,000,000</b>	<b>12,550,000,000</b>	<b>13,475,000,000</b>	<b>14,500,000,000</b>	<b>15,700,000,000</b>



**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	

Changes in Sources: (Increases)/Decreases

Other Revenue	192,162	0.01
Available Carry Forward	441,234	0.03

Changes in Uses: Increases/(Decreases)

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</u> <u>2020-21</u>	<u>Tentative</u> <u>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
<b><u>Property Tax Levy</u></b>			
Countywide	\$ 407	\$ 441	\$ 34
MSTU for Law Enforcement	343	371	28
Fire Rescue MSTU	102	111	9
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 852</u>	<u>\$ 923</u>	<u>\$ 71</u>

**Homestead Single Family Properties**

Countywide Average Taxable Value	\$ 82,024	\$ 87,128	\$ 5,104
<b><u>Property Tax Levy</u></b>			
Countywide	\$ 363	\$ 385	\$ 22
MSTU for Law Enforcement	305	324	19
Fire Rescue MSTU	91	97	6
Total Tax Levy - Countywide & Major MSTUs	<u>\$ 759</u>	<u>\$ 806</u>	<u>\$ 47</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  
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	9.25	9.25	-

<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

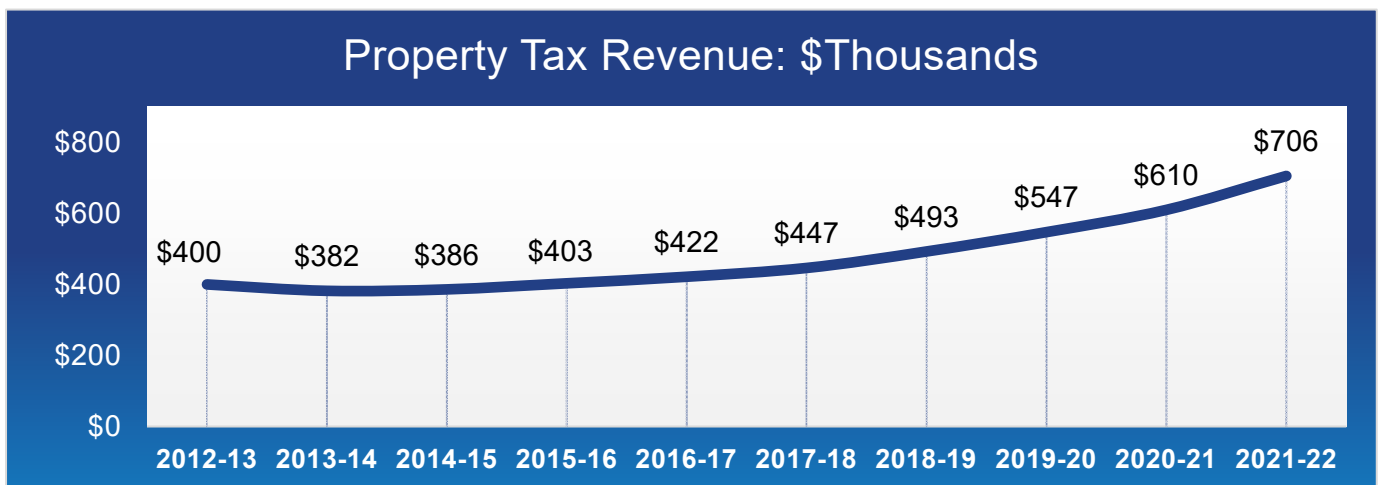
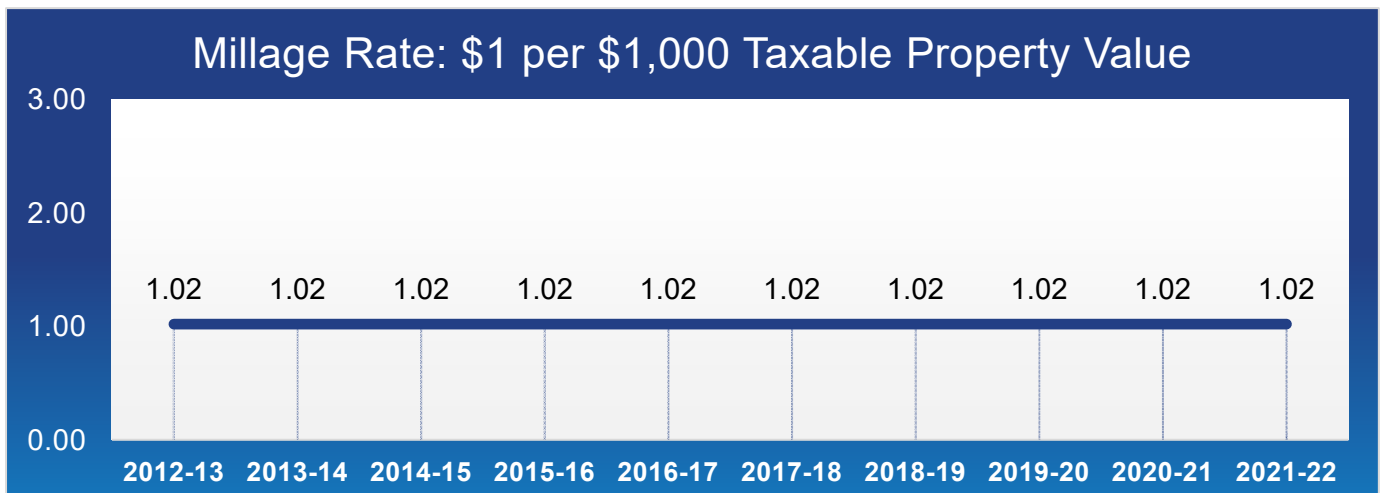
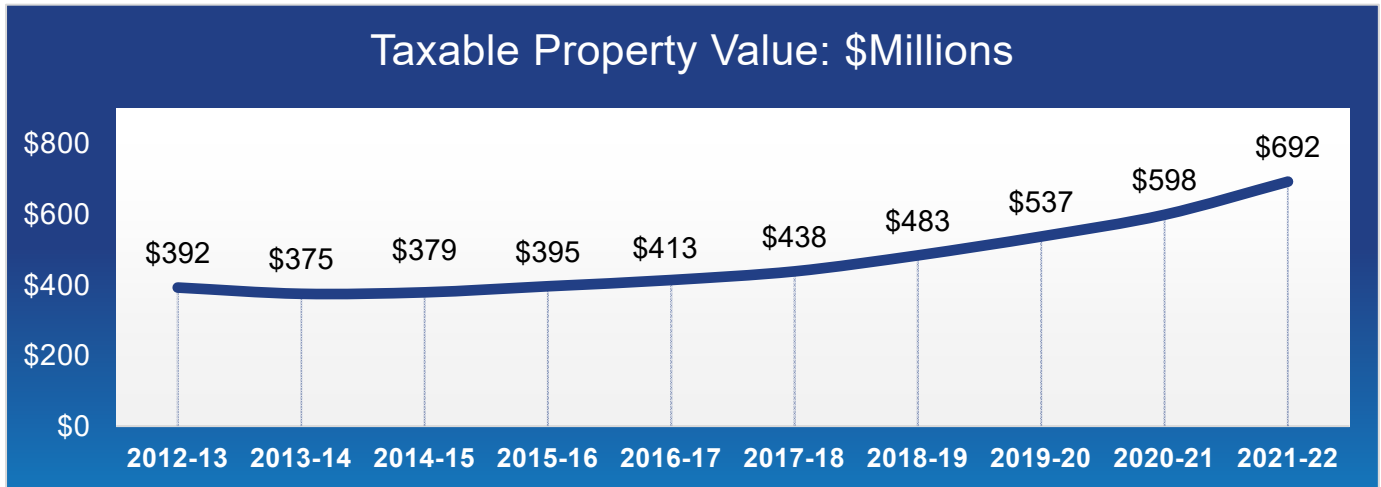
Note: Countywide average taxable values applied to all millage rates presented, average values within MSTUs vary.

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

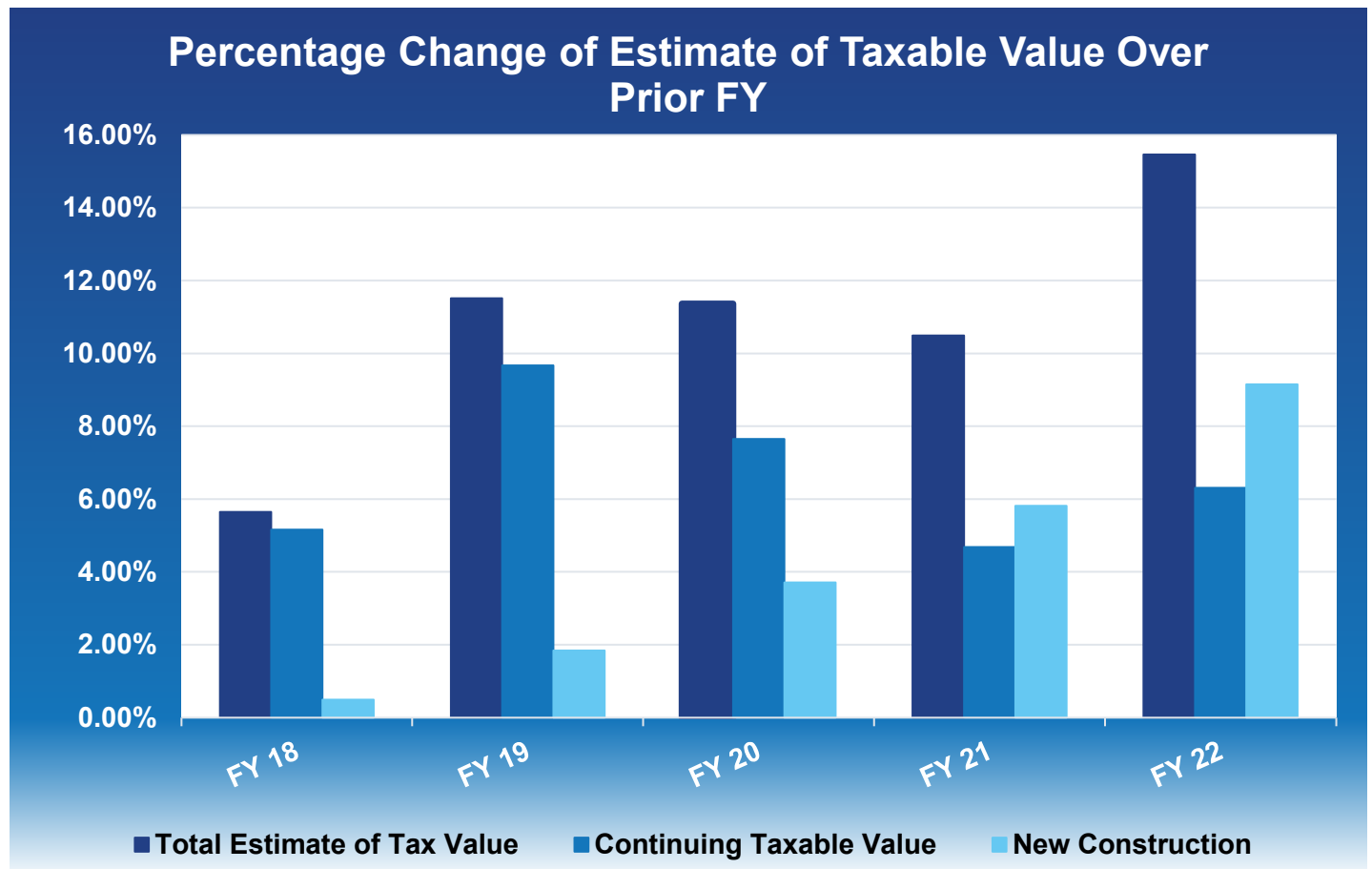
Prepared by: Clerk of Court and Comptroller - Budget Department

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

**SUMMARY**

Millage Rate:                                      1.02                                      1.02                                      1.02                                      1.02                                      1.02

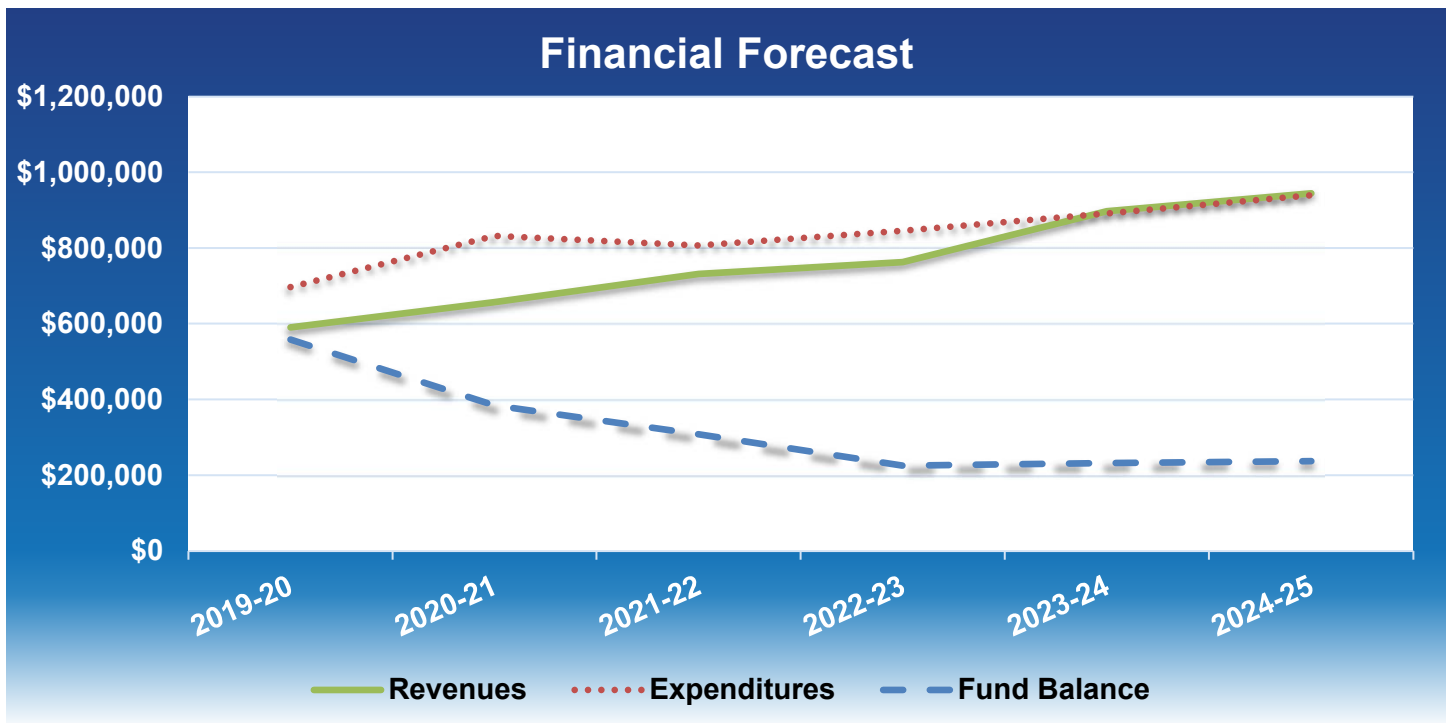
Continuing Taxable Value	428,000,000	471,600,000	516,200,000	559,000,000	627,200,000
New Construction	2,000,000	7,900,000	17,800,000	31,000,000	54,000,000
<b>Total Estimate</b>	<b>430,000,000</b>	<b>479,500,000</b>	<b>534,000,000</b>	<b>590,000,000</b>	<b>681,200,000</b>



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

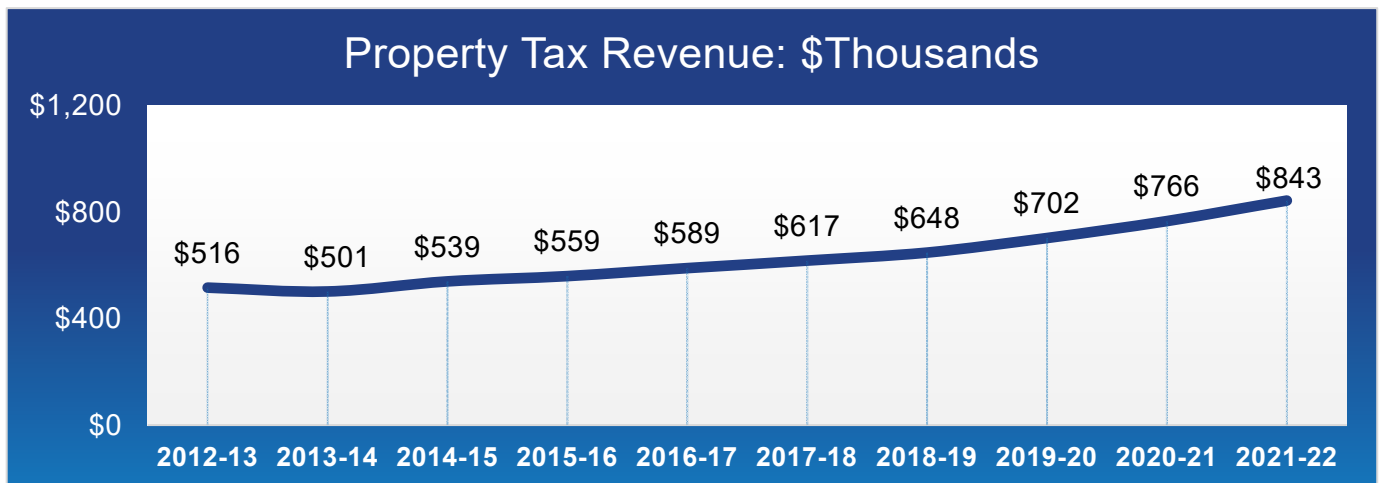
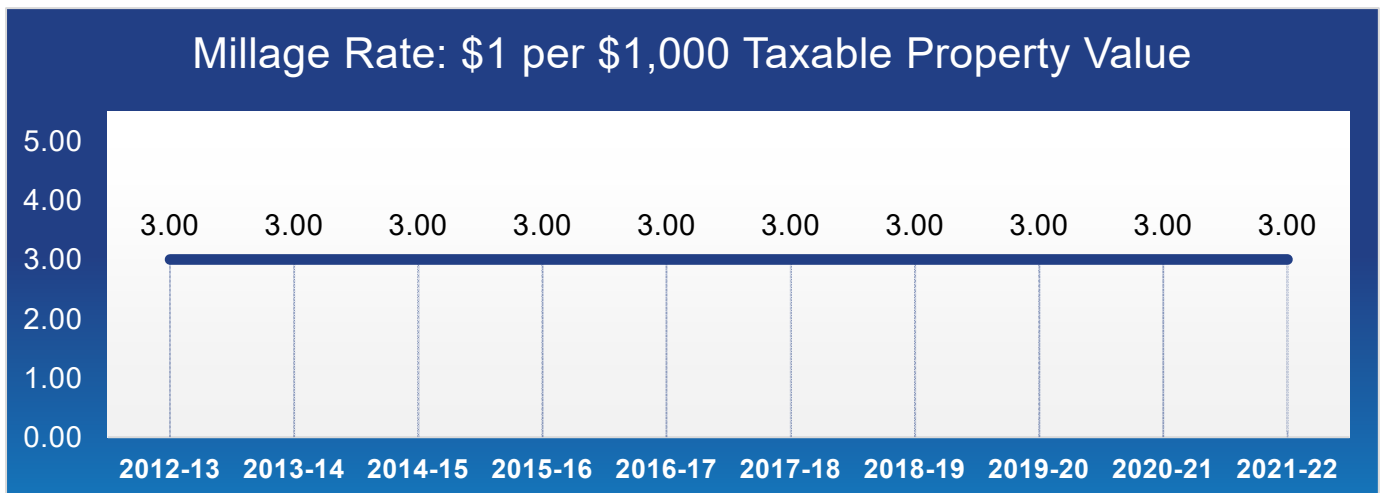
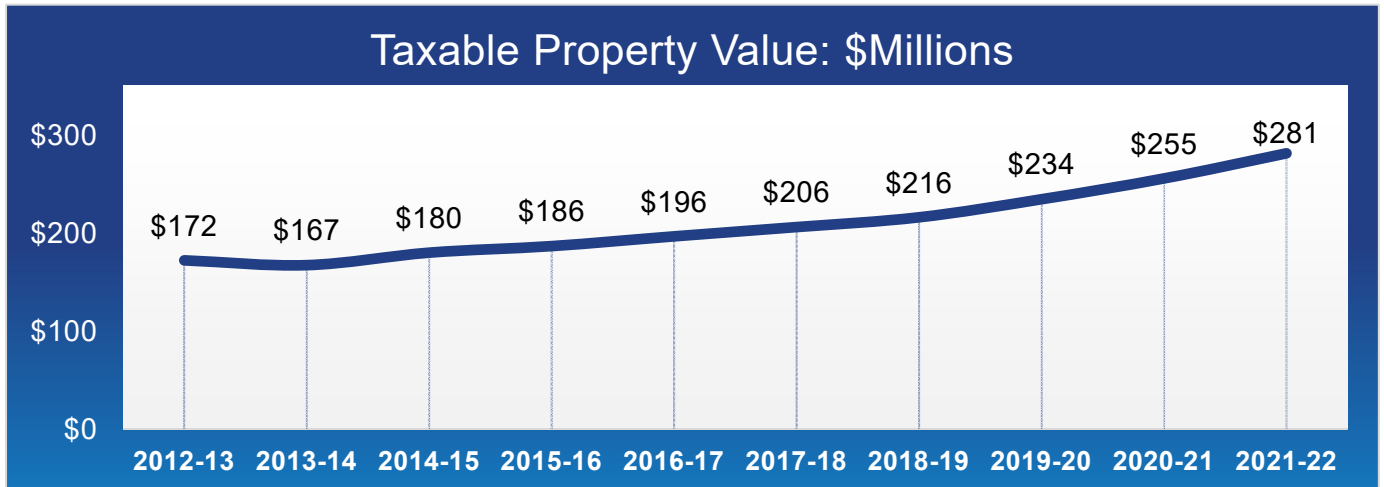
Prepared by: Clerk of Court and Comptroller - Budget Department

	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>
		(175,189)	(75,380)	(82,465)	6,151	4,819



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



Marion County Board of County Commissioners  
Estimate of Taxable Value - Silver Springs Shores Special Tax District  
Fiscal Years 2017-18 through 2021-22

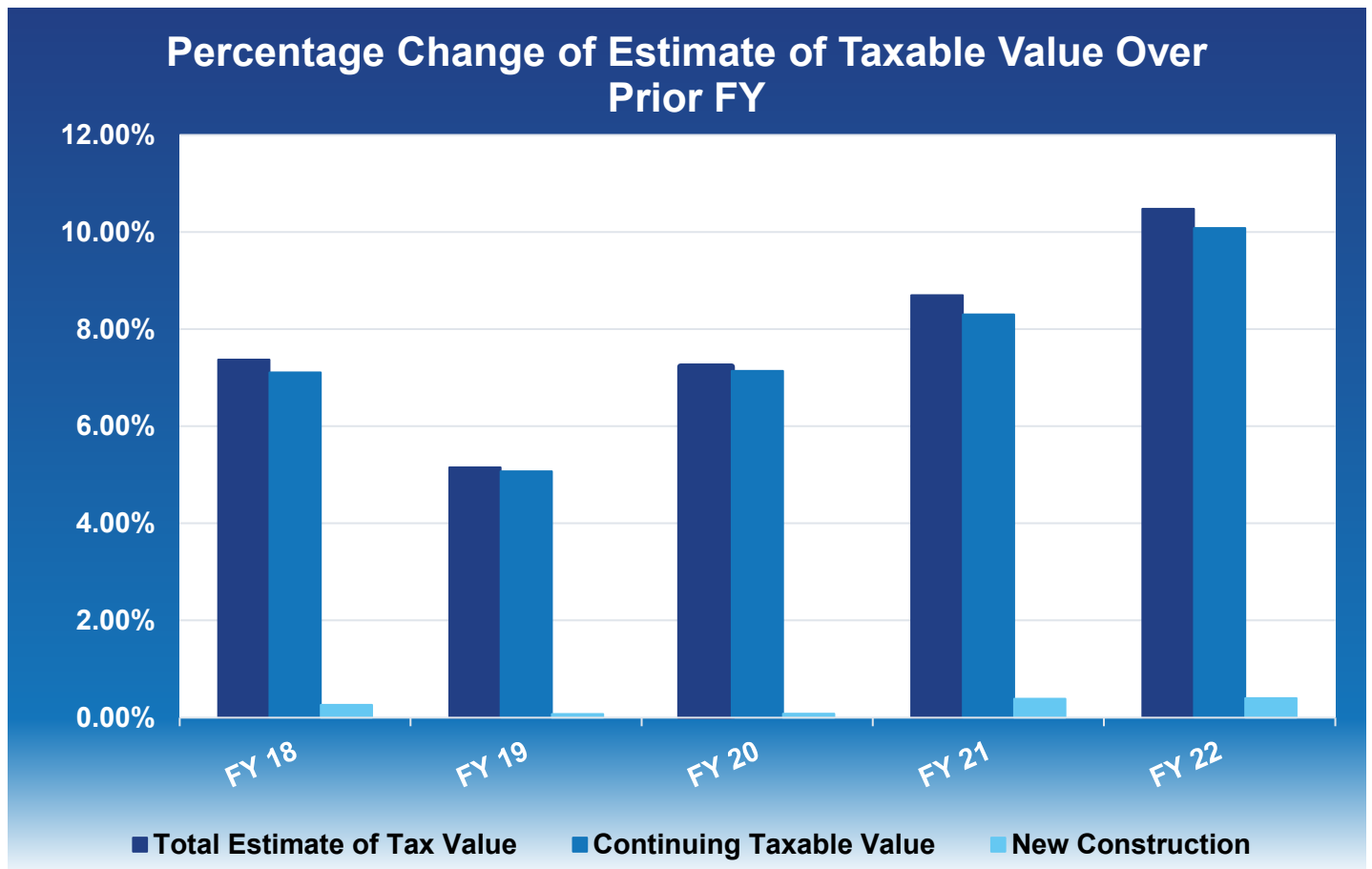
Prepared by: Clerk of Court and Comptroller - Budget Department

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

**SUMMARY**

Millage Rate:                      3.00                      3.00                      3.00                      3.00                      3.00

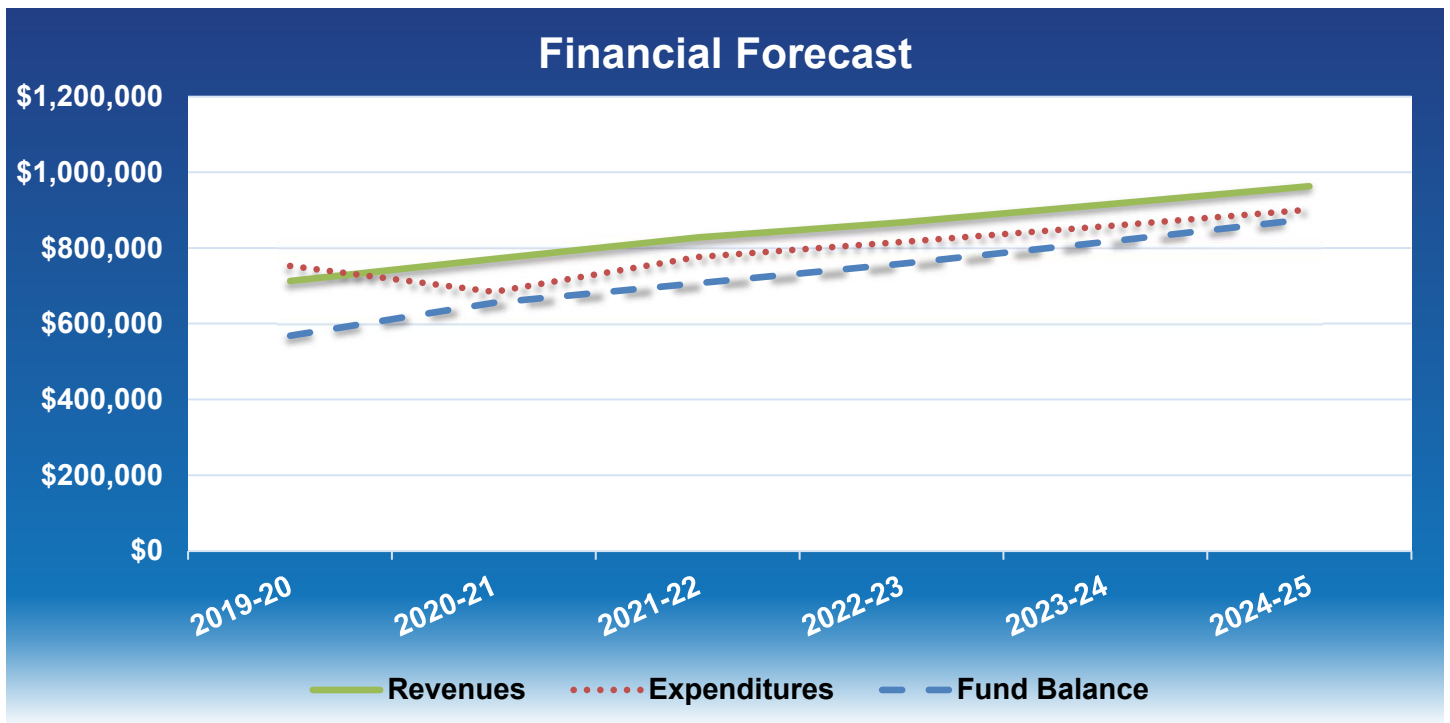
Continuing Taxable Value	203,500,000	214,350,000	229,825,000	249,100,000	275,200,000
New Construction	500,000	150,000	175,000	900,000	1,000,000
<b>Total Estimate</b>	<b>204,000,000</b>	<b>214,500,000</b>	<b>230,000,000</b>	<b>250,000,000</b>	<b>276,200,000</b>



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

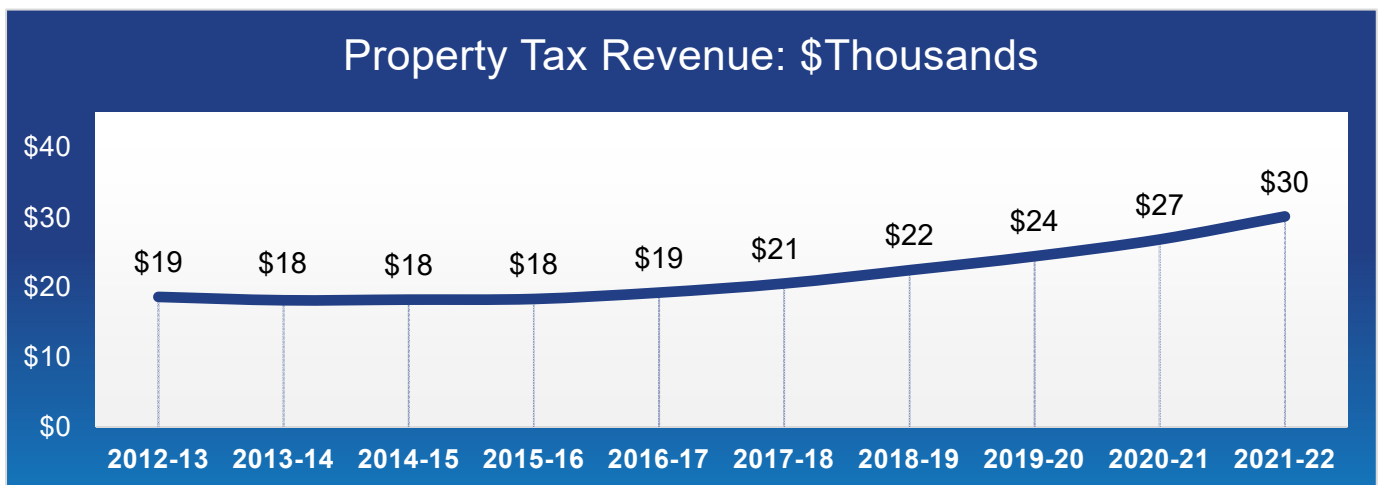
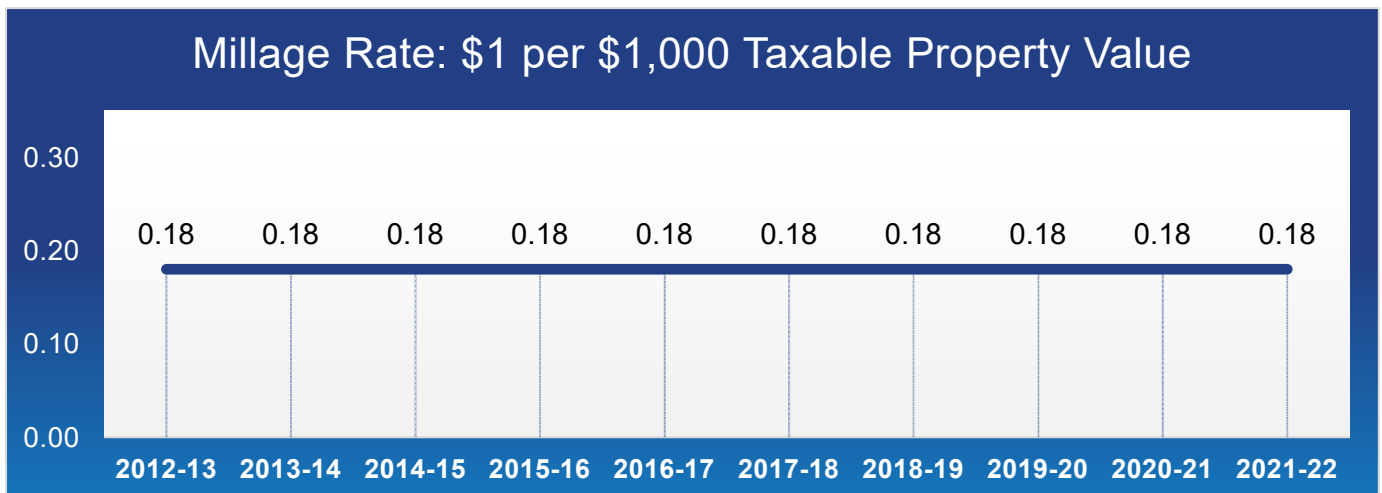
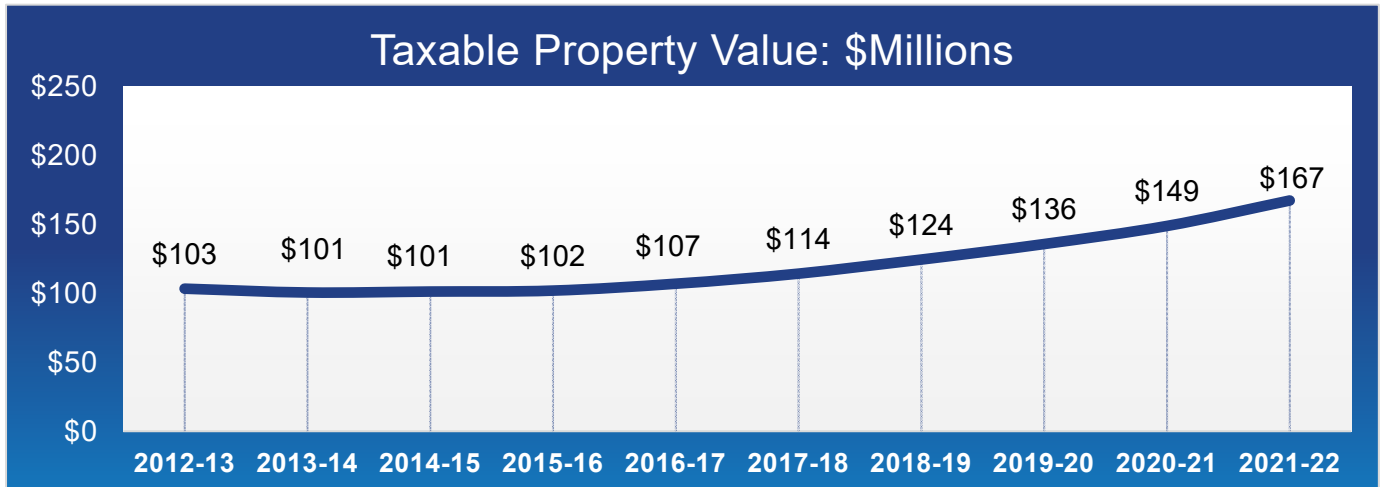
Prepared by: Clerk of Court and Comptroller - Budget Department

	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>
		86,433	51,863	51,663	56,941	61,531



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



Marion County Board of County Commissioners  
Estimate of Taxable Value - Hills of Ocala MSTU for Recreation  
Fiscal Years 2017-18 through 2021-22

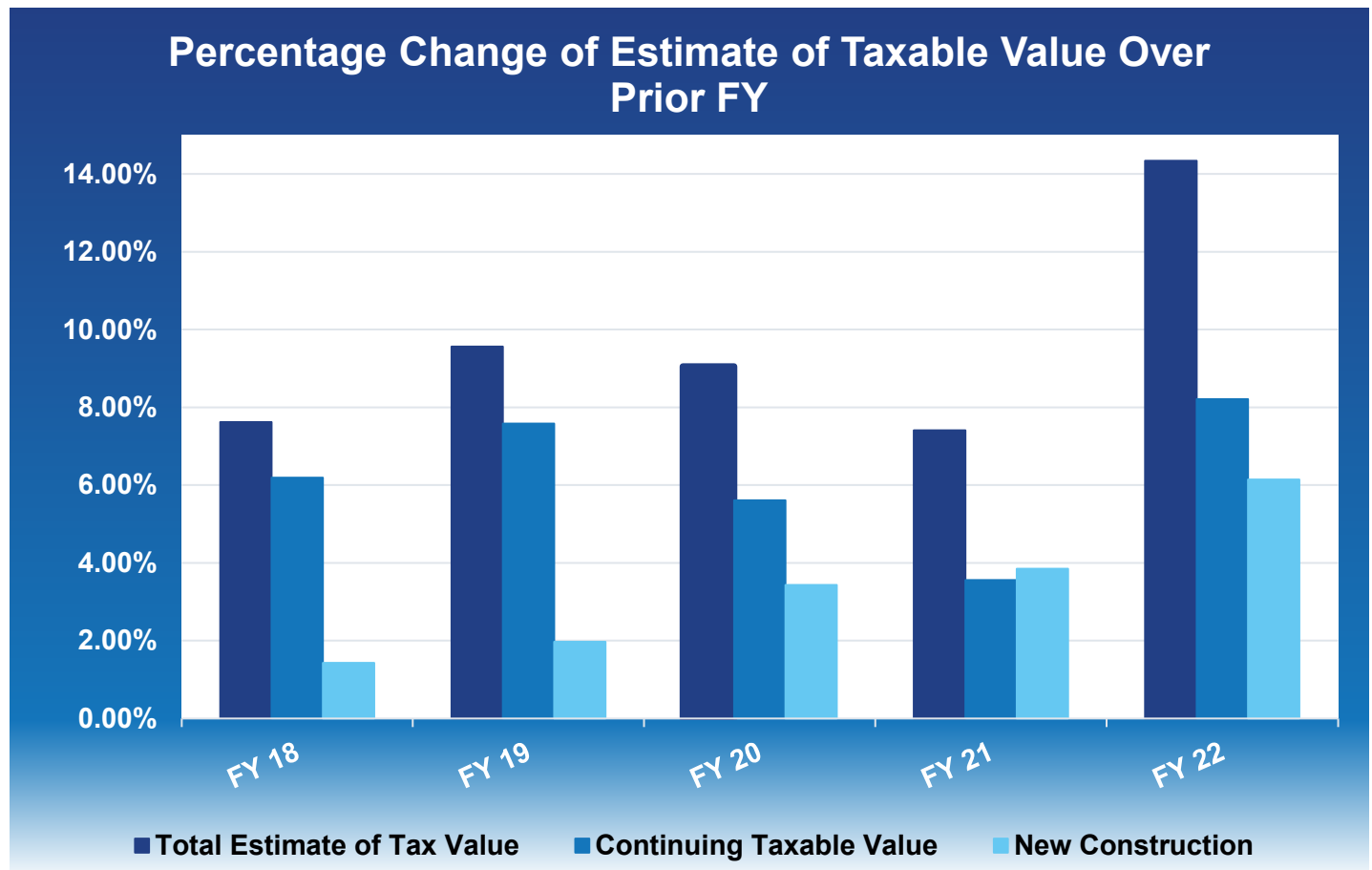
Prepared by: Clerk of Court and Comptroller - Budget Department

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

**SUMMARY**

Millage Rate:                                      0.18                                      0.18                                      0.18                                      0.18                                      0.18

Continuing Taxable Value	111,500,000	121,570,000	130,750,000	139,800,000	156,900,000
New Construction	1,500,000	2,230,000	4,250,000	5,200,000	8,900,000
<b>Total Estimate</b>	<b>113,000,000</b>	<b>123,800,000</b>	<b>135,000,000</b>	<b>145,000,000</b>	<b>165,800,000</b>

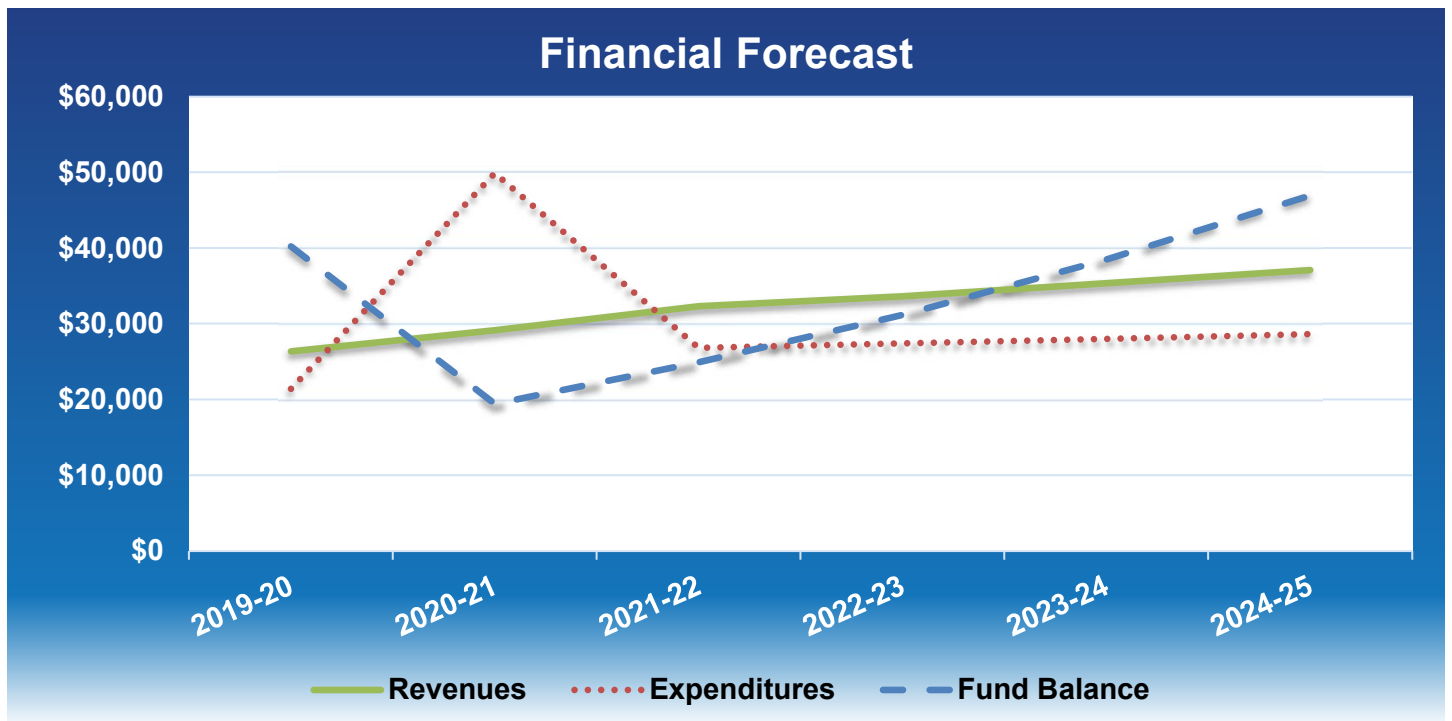




# Hills of Ocala MSTU for Recreation Financial Forecast Fiscal Years 2019-20 through 2024-25

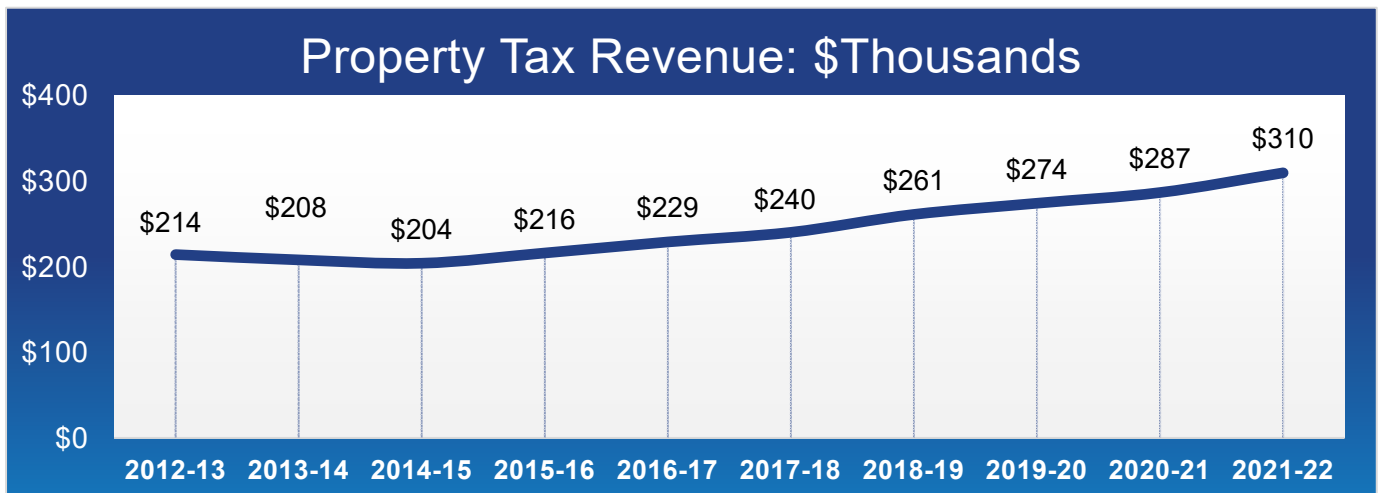
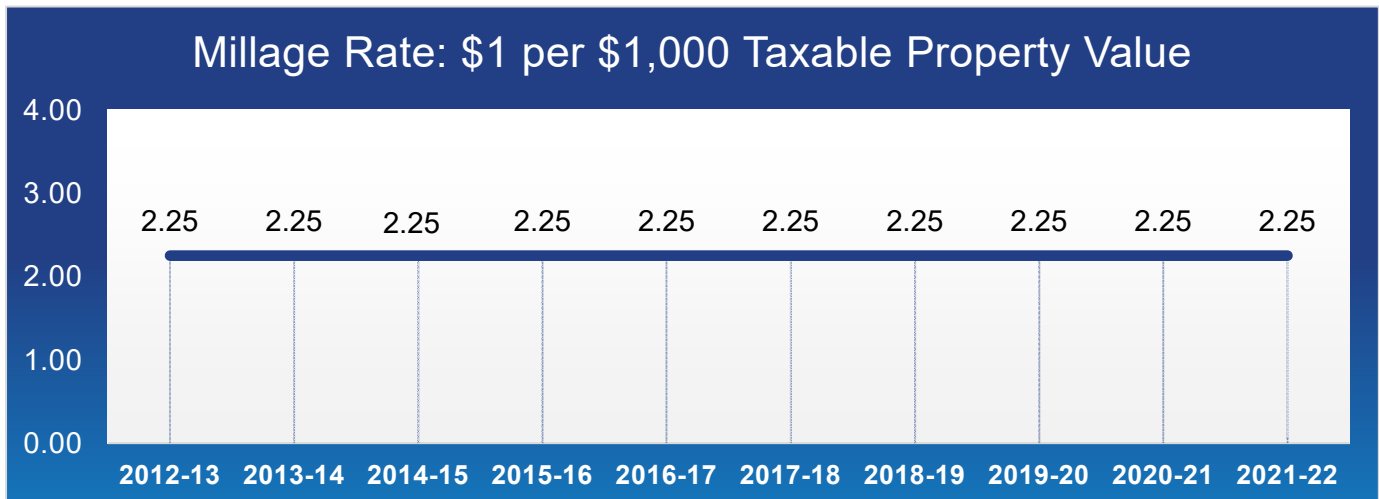
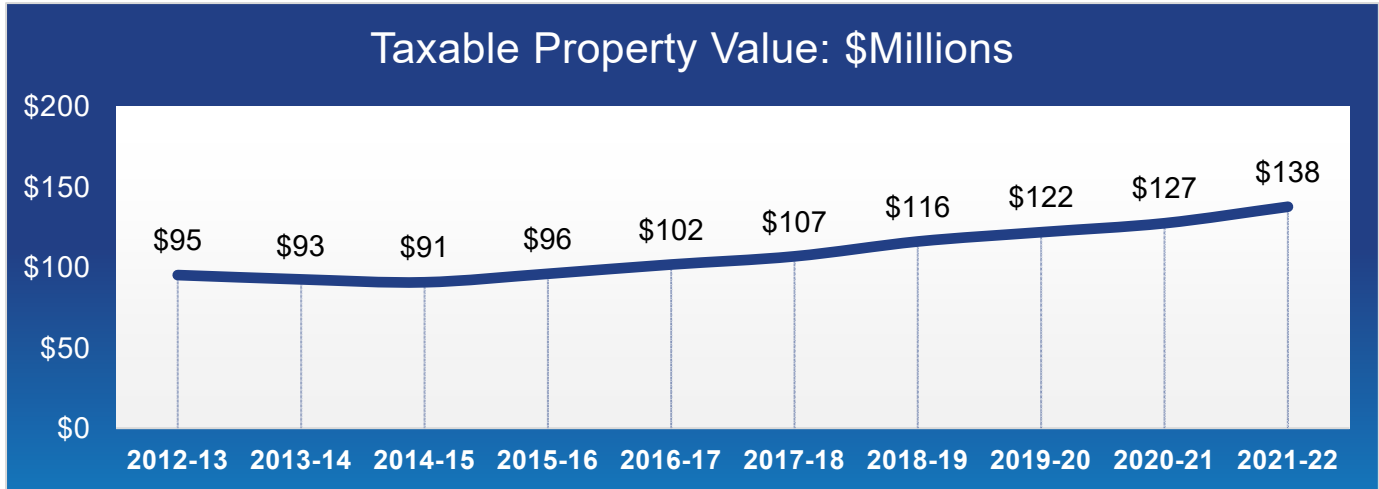
Prepared by: Clerk of Court and Comptroller - Budget Department

	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>
		(20,787)	5,489	6,219	7,328	8,488



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



Marion County Board of County Commissioners  
Estimate of Taxable Value - Rainbow Lakes Estates MSD  
Fiscal Years 2017-18 through 2021-22

Prepared by: Clerk of Court and Comptroller - Budget Department

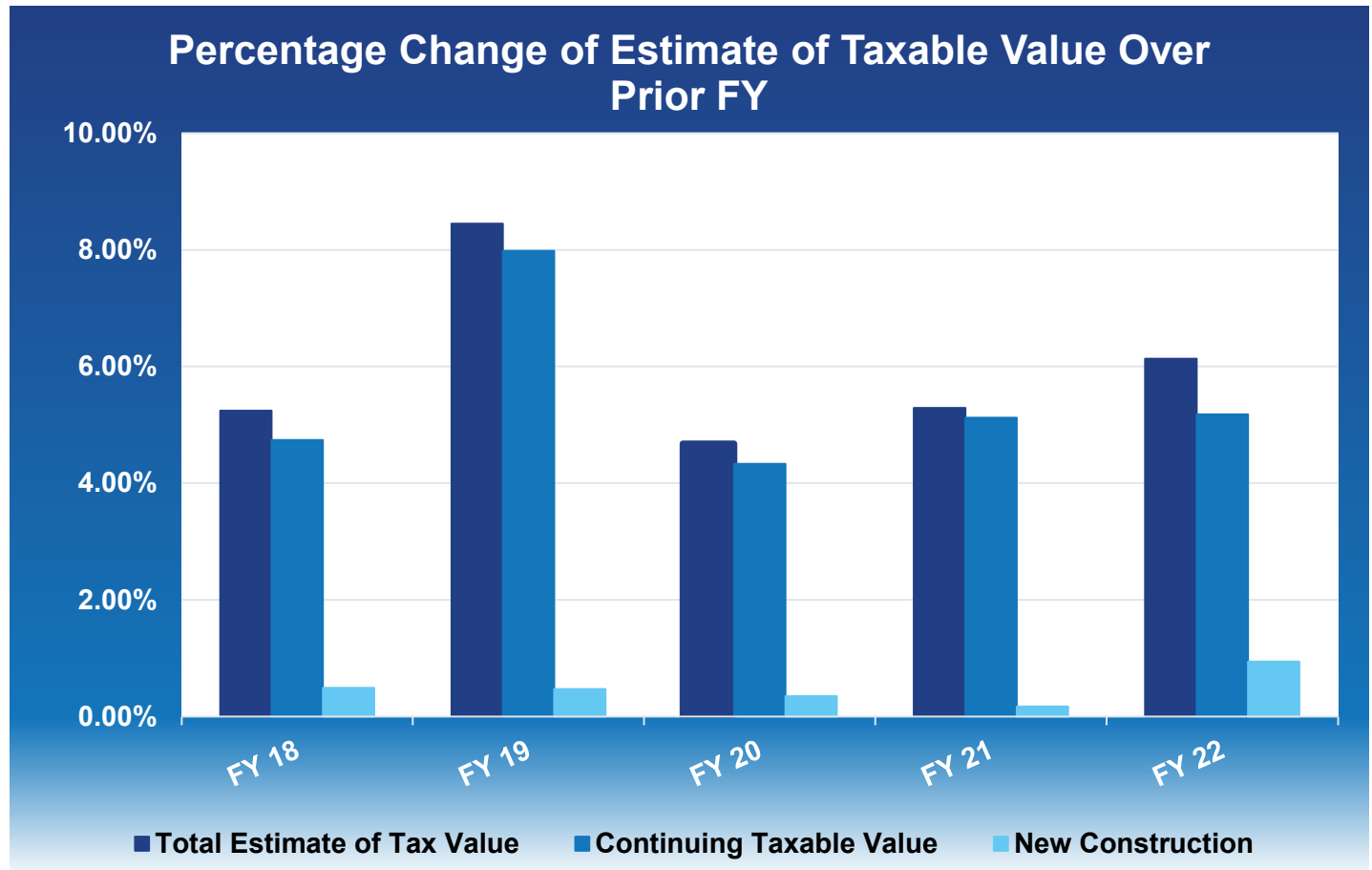
Fiscal Year 2017-18	Fiscal Year 2018-19	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22
------------------------	------------------------	------------------------	------------------------	------------------------

**SUMMARY**

Millage Rate: 2.25 2.25 2.25 2.25 2.25

Continuing Taxable Value	106,000,000	115,000,000	120,500,000	127,090,000	133,900,000
New Construction*	500,000	500,000	400,000	210,000	1,200,000
<b>Total Estimate</b>	<b>106,500,000</b>	<b>115,500,000</b>	<b>120,900,000</b>	<b>127,300,000</b>	<b>135,100,000</b>

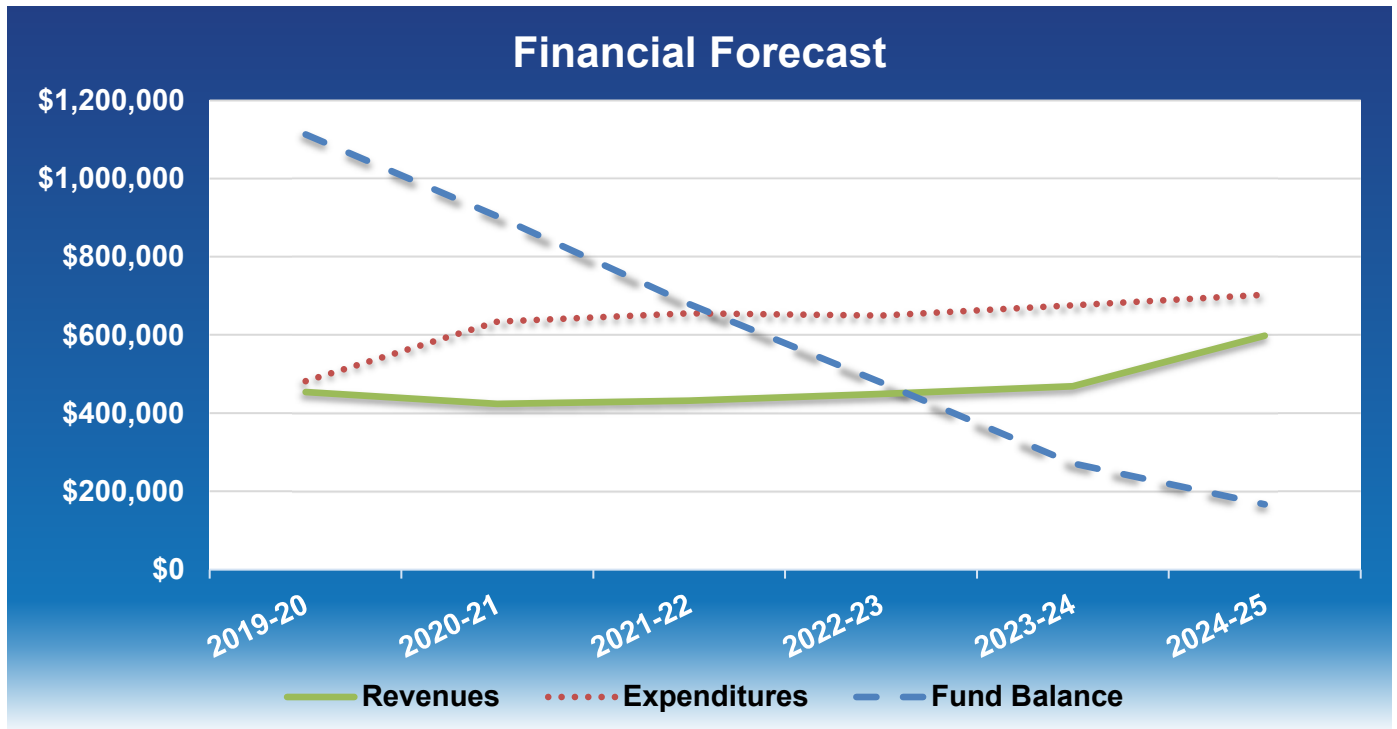
\* Does not include new construction for Levy County



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

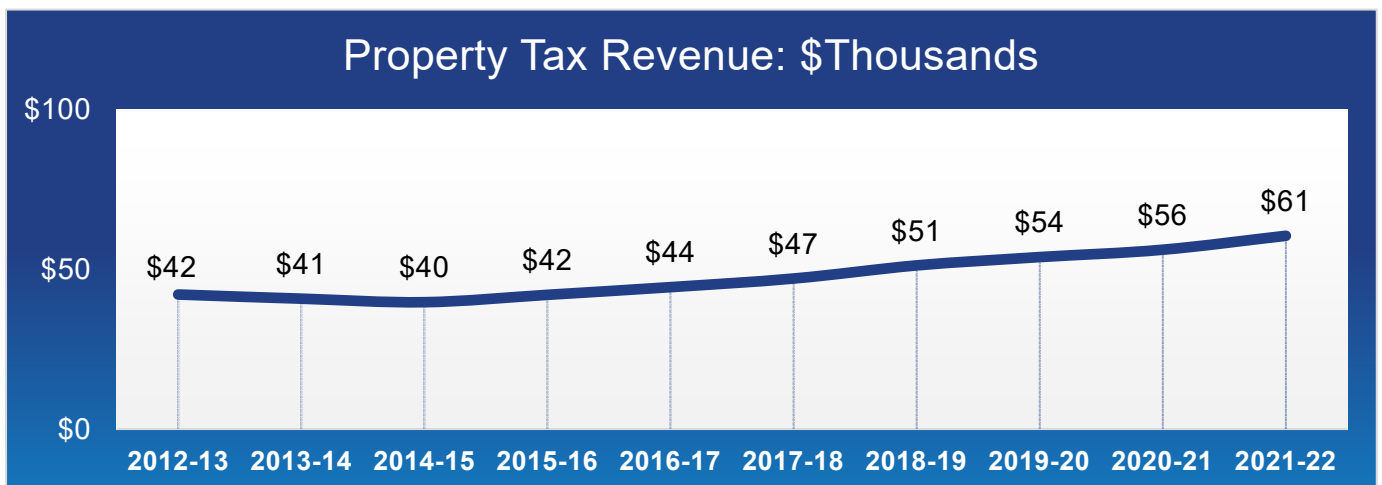
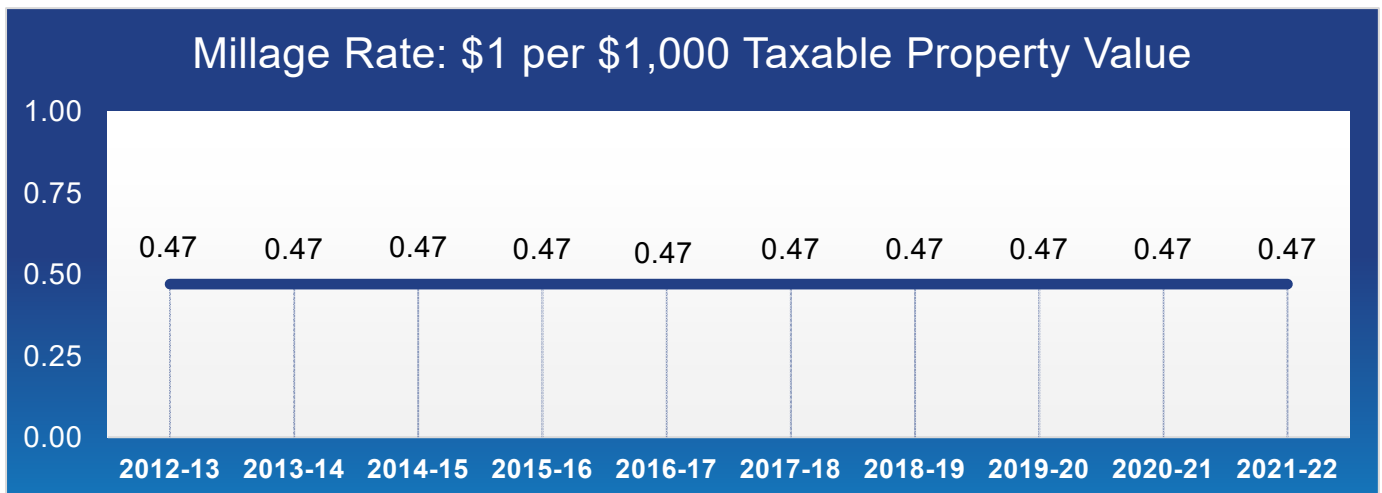
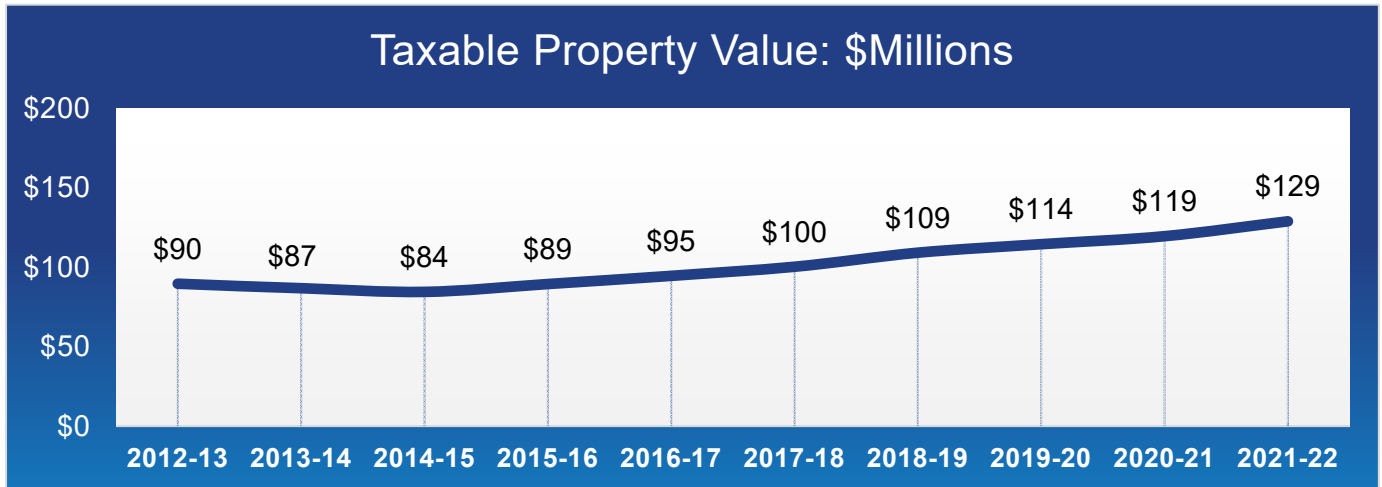
Prepared by: Clerk of Court and Comptroller - Budget Department

	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



Marion County Board of County Commissioners  
Estimate of Taxable Value - Rainbow Lakes Estates - Comm Res Facility MSTU  
Fiscal Years 2017-18 through 2021-22

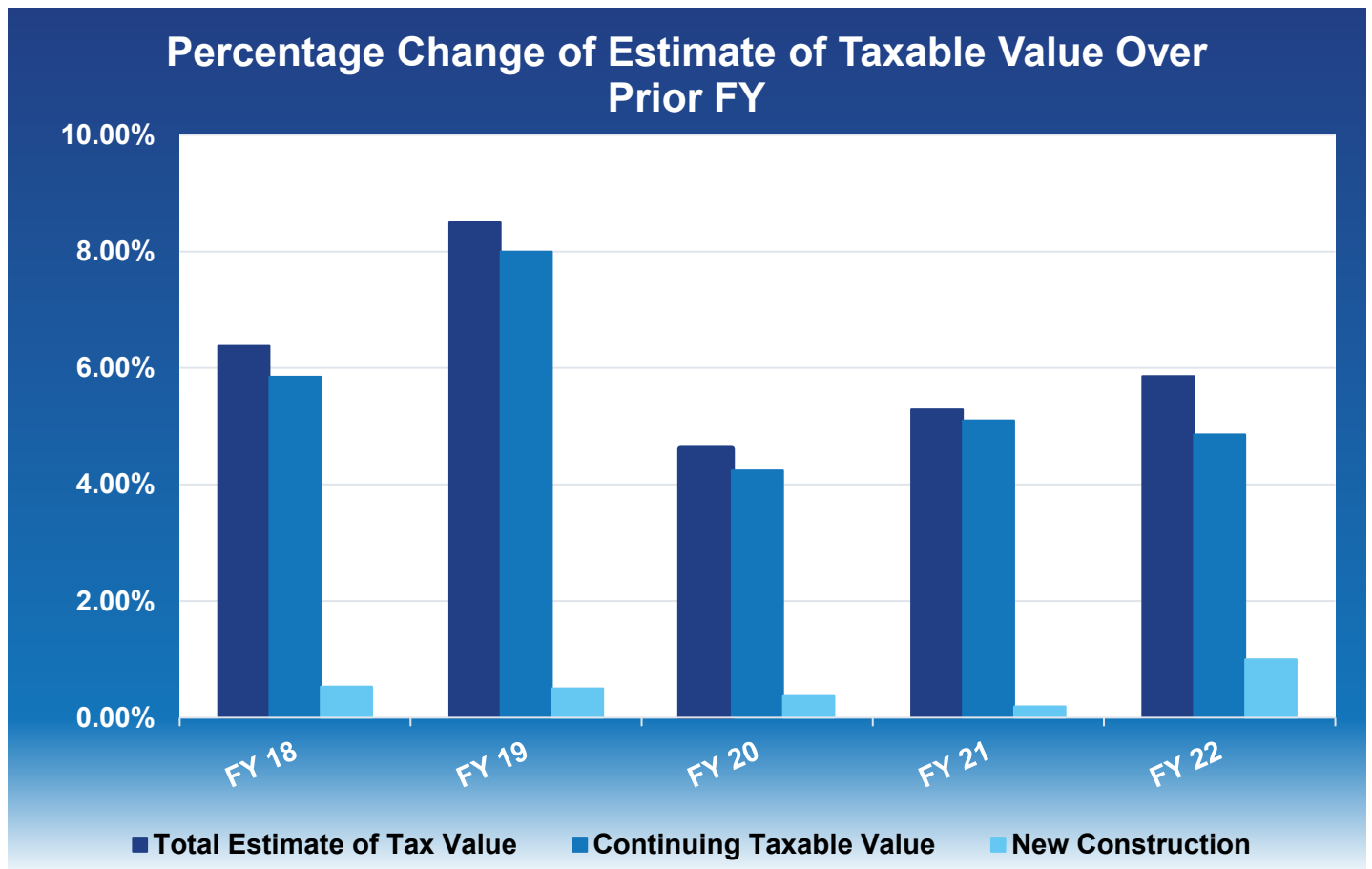
Prepared by: Clerk of Court and Comptroller - Budget Department

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

**SUMMARY**

Millage Rate:                      0.47                      0.47                      0.47                      0.47                      0.47

Continuing Taxable Value	99,500,000	108,000,000	113,100,000	11,740,000	125,300,000
New Construction	500,000	500,000	400,000	210,000	1,200,000
<b>Total Estimate</b>	<b>100,000,000</b>	<b>108,500,000</b>	<b>113,500,000</b>	<b>11,950,000</b>	<b>126,500,000</b>



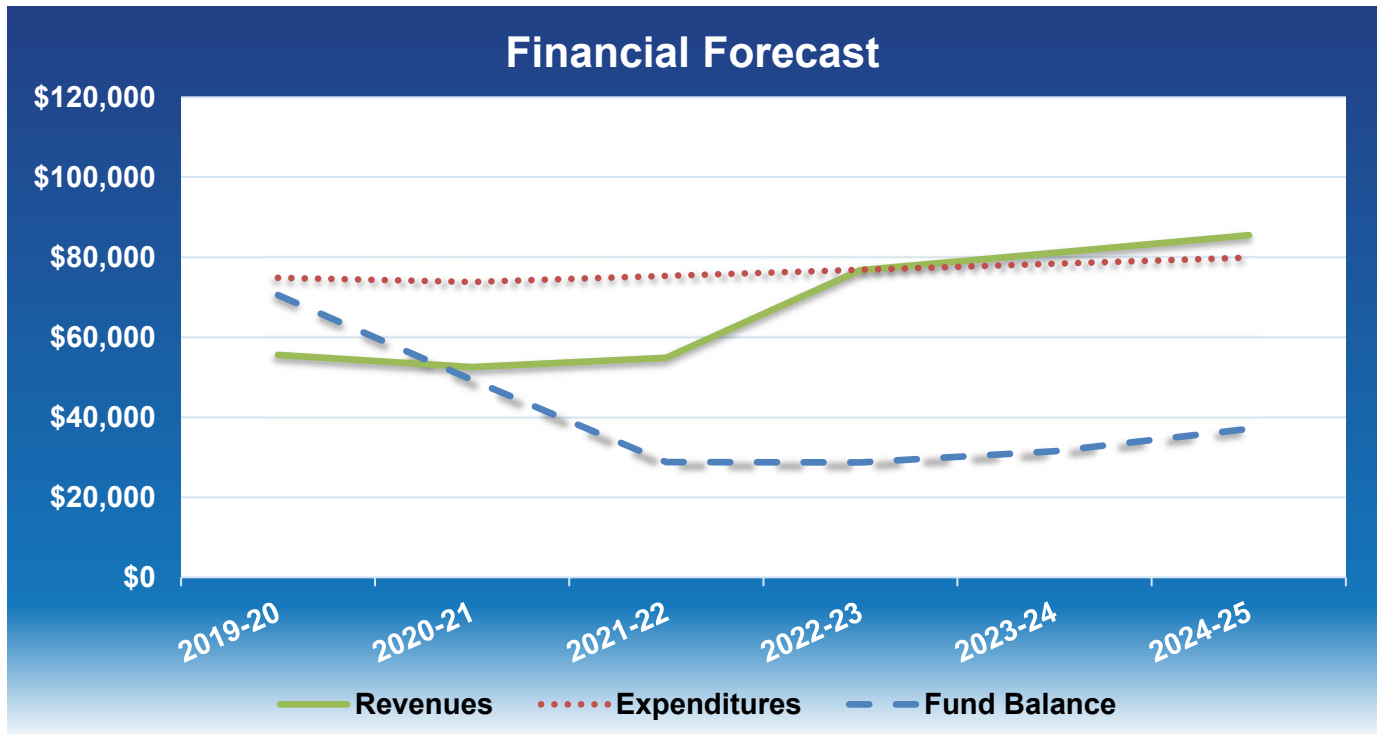
# Rainbow Lakes Estates - Comm Res Facility MSTU

## 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>		<b>(21,301)</b>	<b>(20,488)</b>	<b>(55)</b>	<b>2,708</b>	<b>5,600</b>



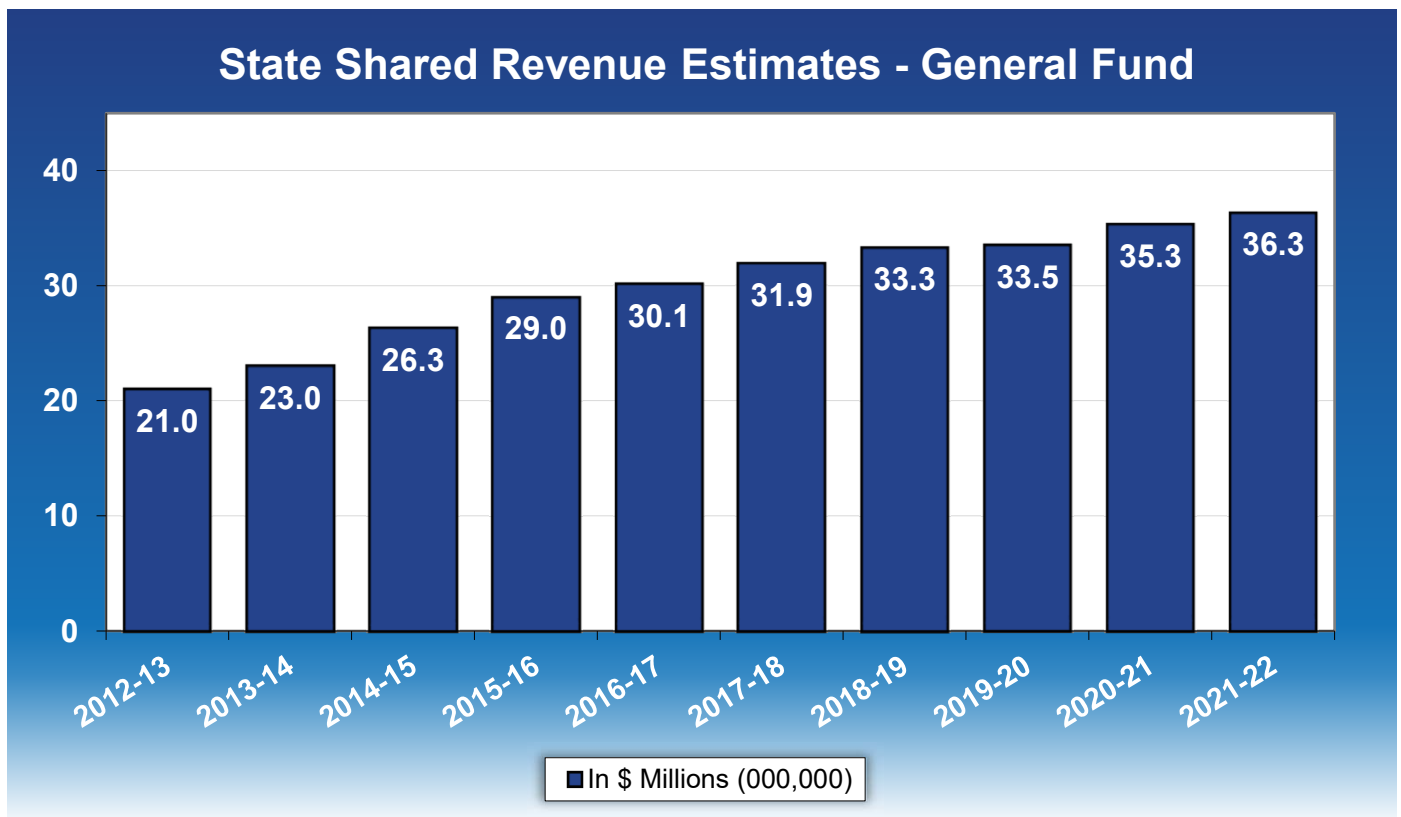
**Marion County Board of County Commissioners**  
**Comparison of State Shared Operating Revenue Estimates - General Fund**  
**Fiscal Years 2012-13 through 2020-21, and 2021-22 Proposed**

Prepared by: Clerk of Court and Comptroller - Budget Department

In \$ Millions (000,000)

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Projected Actual 2020-21	Projected Budget 2021-22
<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.



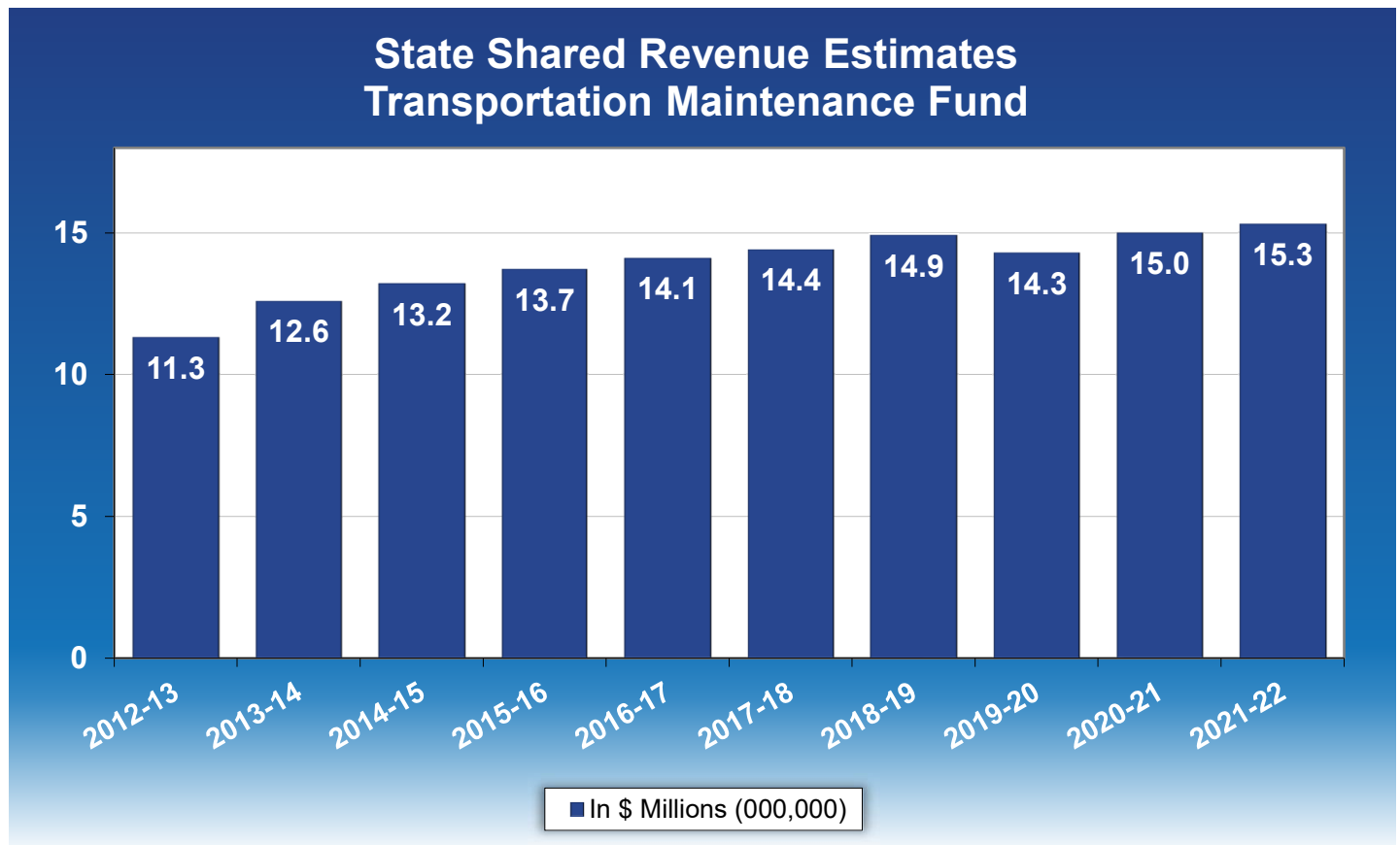
**Marion County Board of County Commissioners**  
**Comparison of State Shared Operating Revenue Estimates - Transportation Fund**  
**Fiscal Years 2012-13 through 2020-21, and 2021-22 Proposed**

Prepared by: Clerk of Court and Comptroller - Budget Department

In \$ Millions (000,000)

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Proposed
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
									Actual	Budget
<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