



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

Tuesday, July 13, 2021

9:00 AM

**McPherson Governmental
Campus Auditorium**

Budget Workshop - Day 2

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.: 2021-3751

Agenda Date: 7/13/2021

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
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Fund - Cost Center Cost Center Name

| | | | |
|-----------------|-------|--|-----|
| 9:00 AM | | Audrey Fowler, Budget Director | |
| | | Budget Overview | |
| 10:00 AM | | Mounir Bouyounes, County Administrator | |
| | | 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 |
| 10:30 AM | | Jeannie Rickman, Assistant County Administrator | |
| 0010 | - 105 | County Administrator | 31 |
| 0010 | - 153 | Industry Development | 53 |
| 0010 | - 330 | Health | 137 |
| 1011 | - 250 | Crime Prevention | 220 |
| 10:45 AM | | Amanda Tart, Executive Director Administrative Services | |
| 0010 | - 170 | Human Resources | 54 |
| 0010 | - 172 | Employee Health Clinic | 56 |
| 5010 | - 162 | Risk and Benefit Services | 650 |
| 11:00 AM | | Susan Olsen, Procurement Services Director | |
| 0010 | - 176 | Procurement Services | 62 |
| 11:15 AM | | Michelle Hirst, 9-1-1 Management Director | |
| 1071 | - 313 | 911 Management | 292 |
| 1:30 PM | | Matthew "Guy" Minter, County Attorney | |
| 0010 | - 103 | County Attorney | 29 |
| 1:45 PM | | Thomas Northey, Information Technology Director | |
| 0010 | - 174 | Information Technology | 58 |
| 2:00 PM | | Cheryl Martin, Community Services Director | |
| 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

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| <u>Fund - Cost Center</u> | <u>Cost Center Name</u> | |
|--|-------------------------------------|-----|
| 2:15 PM Jeffrey Askew, Veteran's Services Director | | |
| 0010 - 378 | Veterans Service Office | 185 |
| 2:30 PM Jim Sweet, Animal Services Director | | |
| 0010 - 315 | Animal Services | 126 |
| 2:45 PM Julie Sieg, Library Director | | |
| 0010 - 375 | Marion County Public Library System | 180 |
| 3:00 PM Billy Woods, Sheriff | | |
| 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 |
| 4:00 PM Loretta Shaffer, Tourist Development Director | | |
| 1074 - 155 | Visitors and Convention Bureau | 297 |
| 4:15 PM Jared Goodspeed, Facilities Director | | |
| 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

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|--|---------------------------------------|------------------------------|
| 9:00 AM Jim Couillard, Parks Director | | |
| 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 |
| 9:30 AM Lynn Nobles, Cooperative Extension Director | | |
| 0010 - 372 | Cooperative Extension Service | 178 |
| 9:45 AM Jody Kirkman, Environmental Services Director | | |
| 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 |
| 10:15 AM Mary Elizabeth Burgess, Growth Services Director | | |
| 0010 - 317 | Code Enforcement | 131 |
| 0010 - 320 | Planning and Zoning | 134 |
| 10:45 AM Mark Williams, Fleet Management Director | | |
| 0010 - 178 | Fleet Management | 64 |
| 11:00 AM Michael Savage, Building Safety Director | | |
| 1141 - 318 | Building Safety | 340 |
| 1:30 PM Alan Jones, MSTU Director | | |
| 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 |
| 2:00 PM Tracy Straub, Assistant County Administrator | | |
| 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 |
| 2:30 PM Robert Balmes, TPO Director | | |
| 1029 - 407 | TPO Federal Highway Administration | 251 |
| 1029 - 408 | TPO Federal Transit Administration | 253 |
| 1029 - 409 | TPO Transportation Disadvantaged | 255 |
| 3:00 PM Kyle Drummer, Public Safety Communications Director | | |
| 0010 - 310 | Public Safety Radio | 120 |
| 0010 - 311 | Public Safety Communications | 122 |
| 3:30 PM Chief James Banta | | |
| 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

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Fund - Cost Center Cost Center Name

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

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|----------------------------------|---|-----|
| 9:00 AM | Jonathan Lin, Court Administrator | |
| 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 |
| 9:10 AM | Beth McCall, Marion County Children's Alliance | |
| 0010 - 136 | Marion County Childrens Alliance | 43 |
| 9:15 AM | Roseann Fricks, Early Learning Coalition | |
| 0010 - 137 | Early Learning Coalition | 44 |
| 9:20 AM | Jennifer Martinez, Director | |
| 0010 - 138 | Marion Senior Services Transit | 45 |
| 9:25 AM | Darrell Riley, Chairman | |
| 0010 - 145 | Historical Commission | 47 |
| 9:30 AM | Justin Albright, Chairman | |
| 0010 - 147 | Marion Soil Conservation District | 49 |
| 9:35 AM | Kevin Sheilley, President | |
| 0010 - 150 | Ocala Marion County Chamber and Economic Partnership | 51 |
| 9:40 AM | Dr. Philip Geist, Area Director | |
| 0010 - 151 | Small Business Development Council | 52 |
| 9:45 AM | Marcia Hilty, Program Director | |
| 0010 - 262 | Guardian Ad Litem Program | 89 |
| 0010 - 263 | Guardian Ad Litem Technology | 90 |
| 9:50 AM | Mark Lander, Public Health Unit Director | |
| 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

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| 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 & 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 |

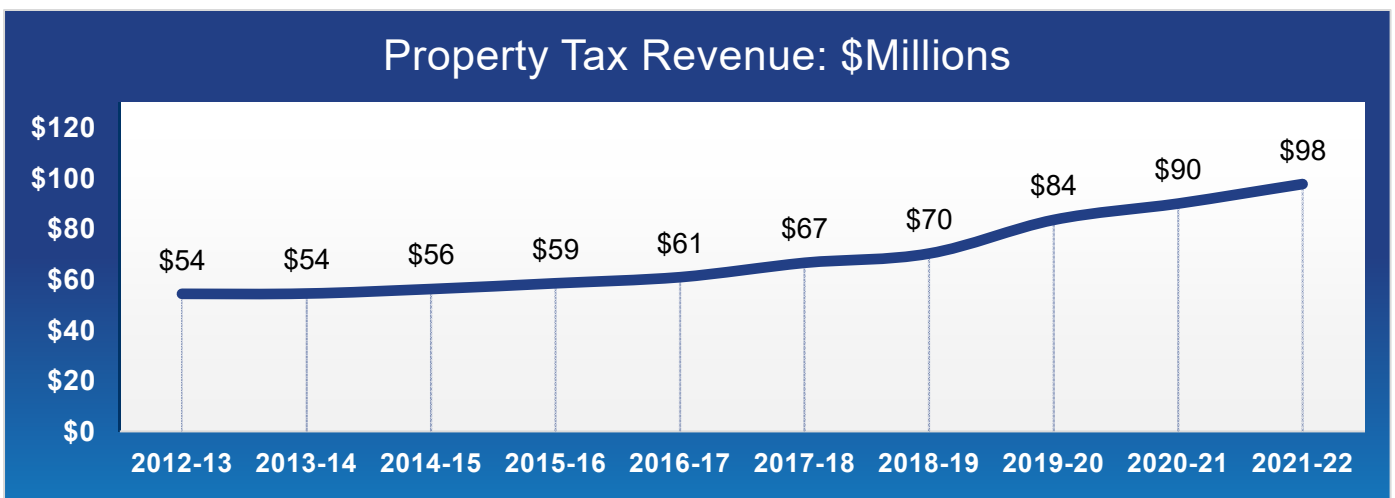
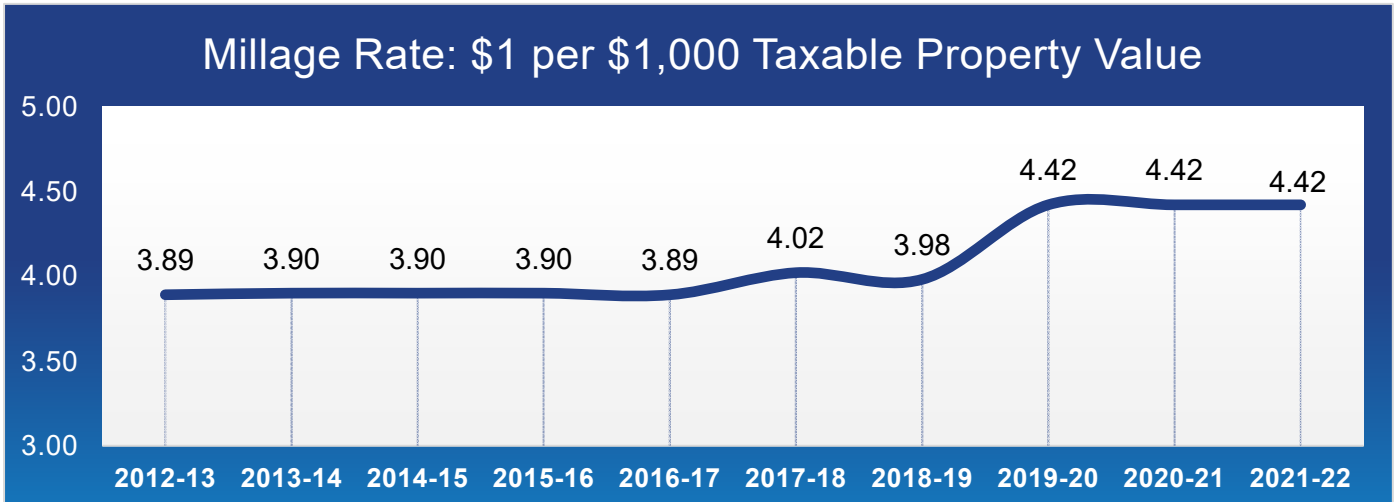
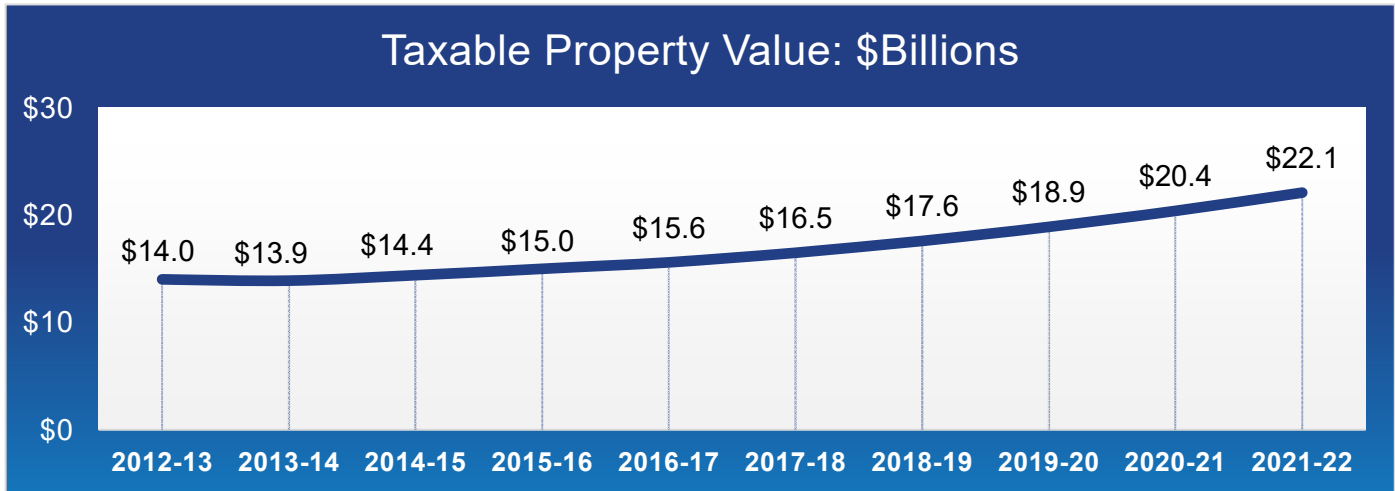
Marion County Board of County Commissioners
Comparison of SIMPLE MAJORITY MAXIMUM and PROPOSED Tax Levies
Proposed Budget Fiscal Year 2021-22

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 & 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

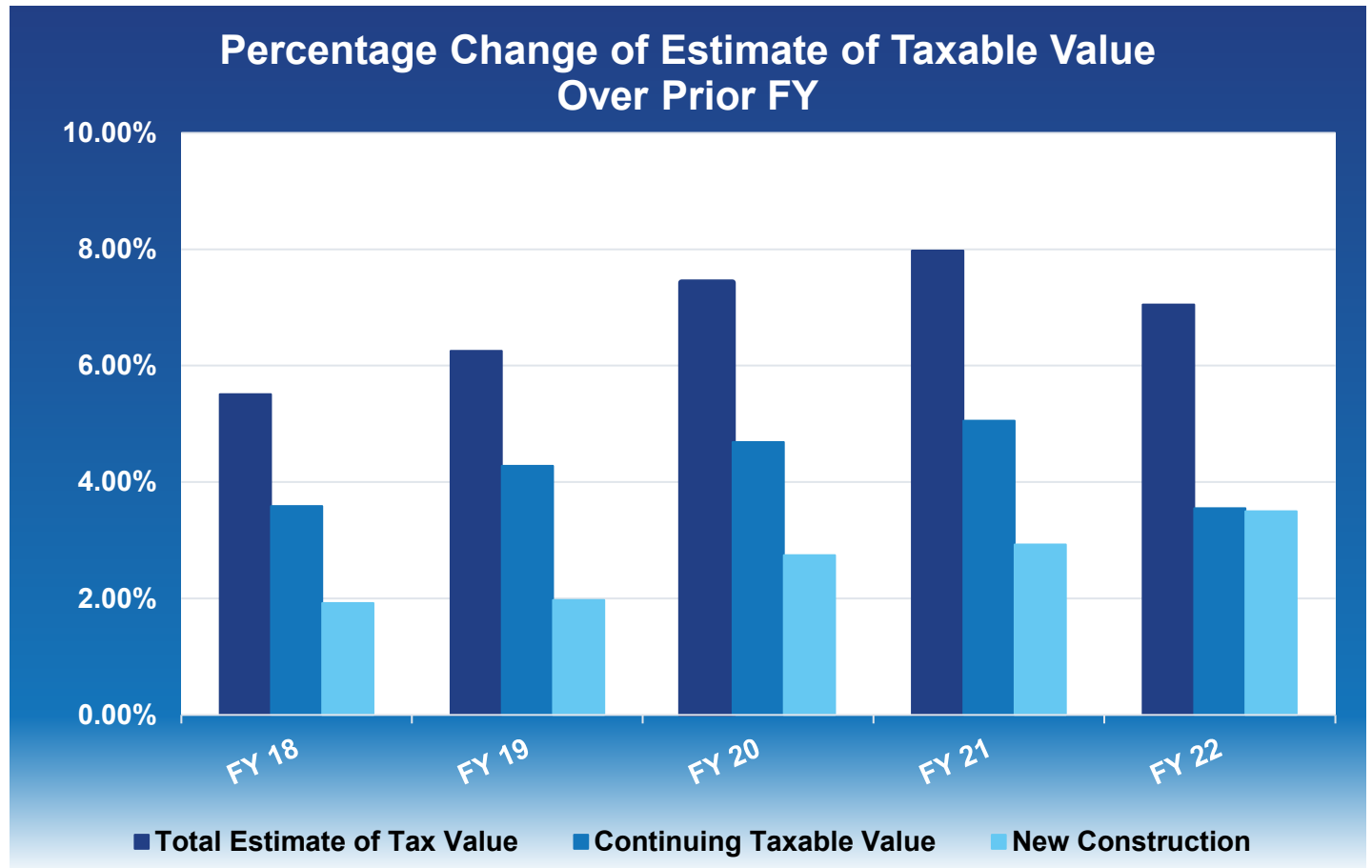
Prepared by: Clerk of Court and Comptroller - Budget Department

| 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 |
| Total Estimate | 16,470,000,000 | 17,500,000,000 | 18,800,000,000 | 20,300,000,000 | 21,731,000,000 |



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

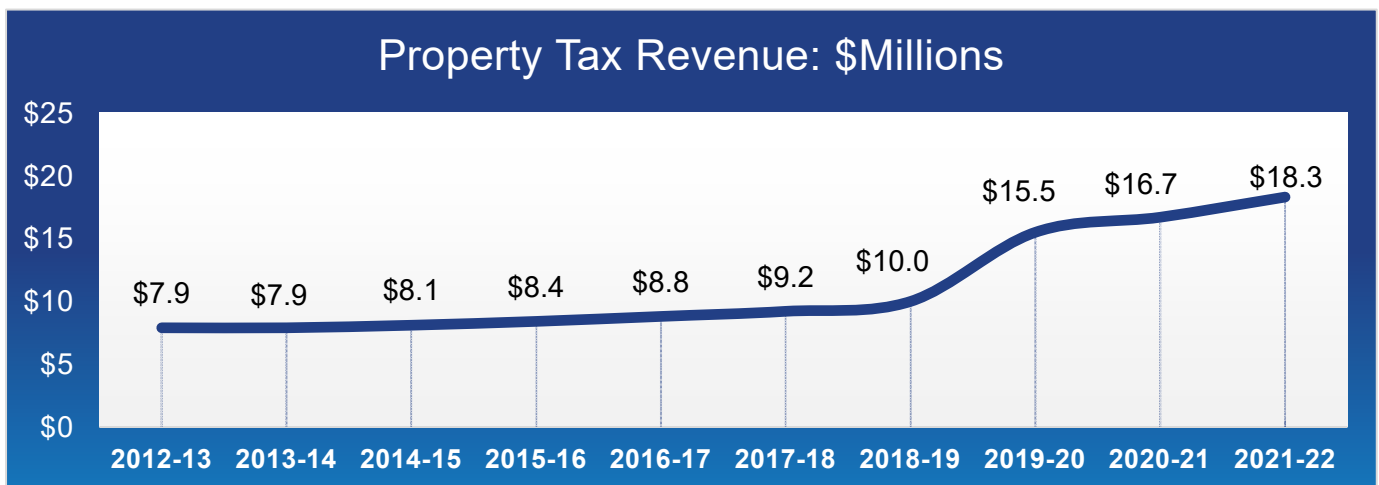
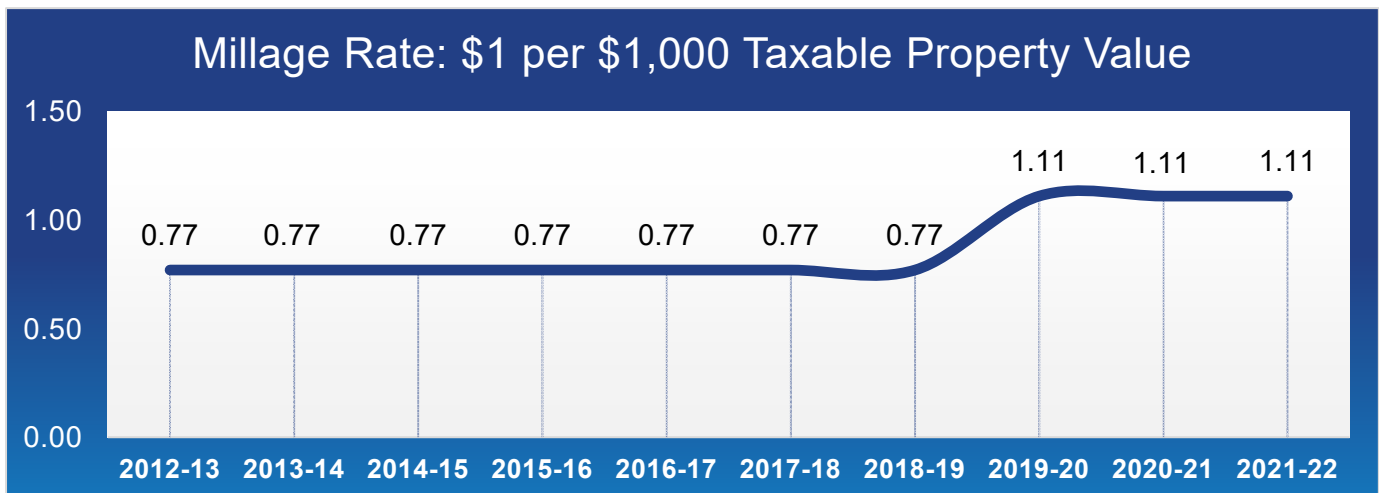
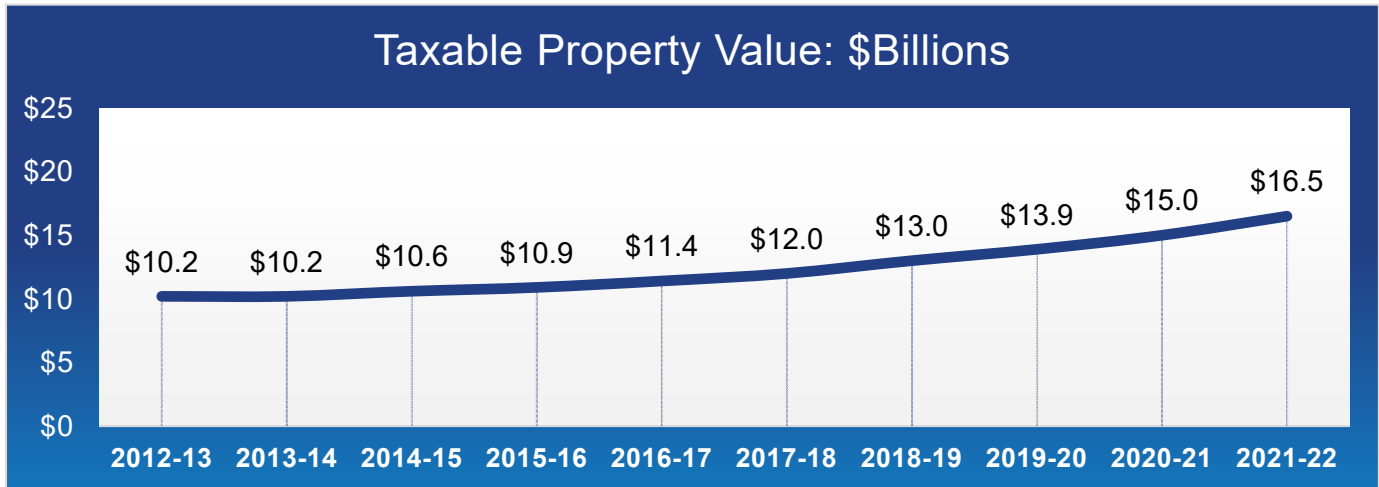
| | | |
|--|-------------|--------|
| Adopted Millage Rate 2020-21 | | 0.85 |
| Millage Change from Increase in Taxable Property Value | (1,391,651) | (0.07) |
| Adopted Tax Levy @ 95% 2020-21 | 16,442,722 | |
| <u>Changes in Sources: (Increases)/Decreases</u> | | |
| Other Revenue | 18,420 | - |
| Projected 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

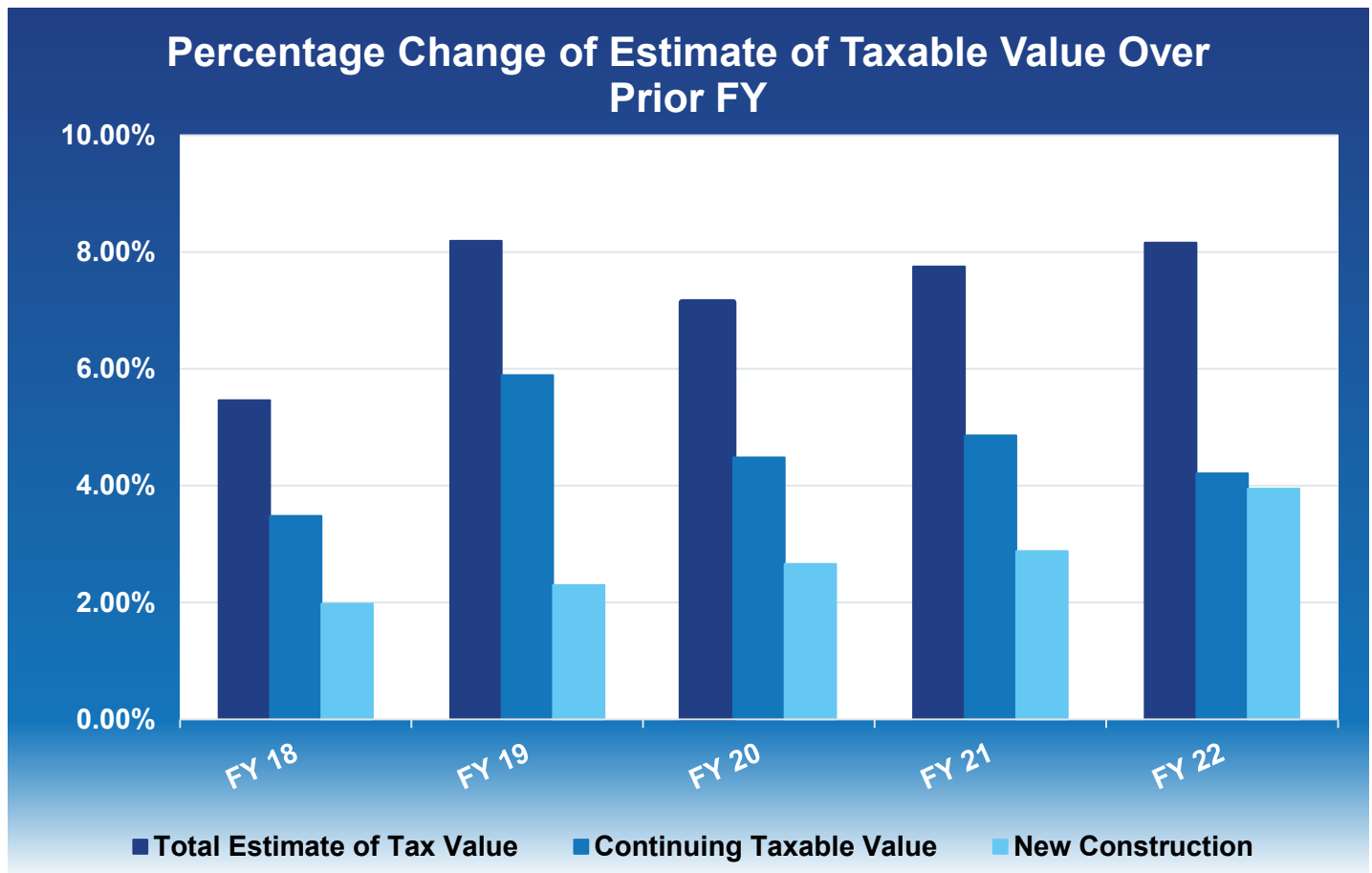
Prepared by: Clerk of Court and Comptroller - Budget Department

| 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 |
| Total Estimate | 11,970,000,000 | 12,950,000,000 | 13,875,000,000 | 14,950,000,000 | 16,170,000,000 |



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 |

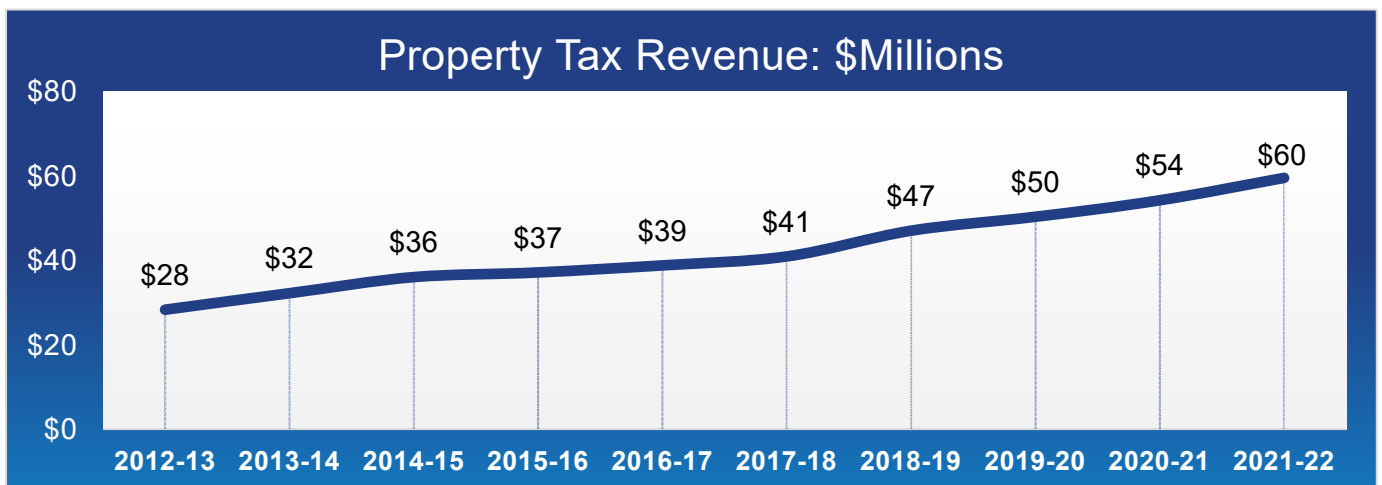
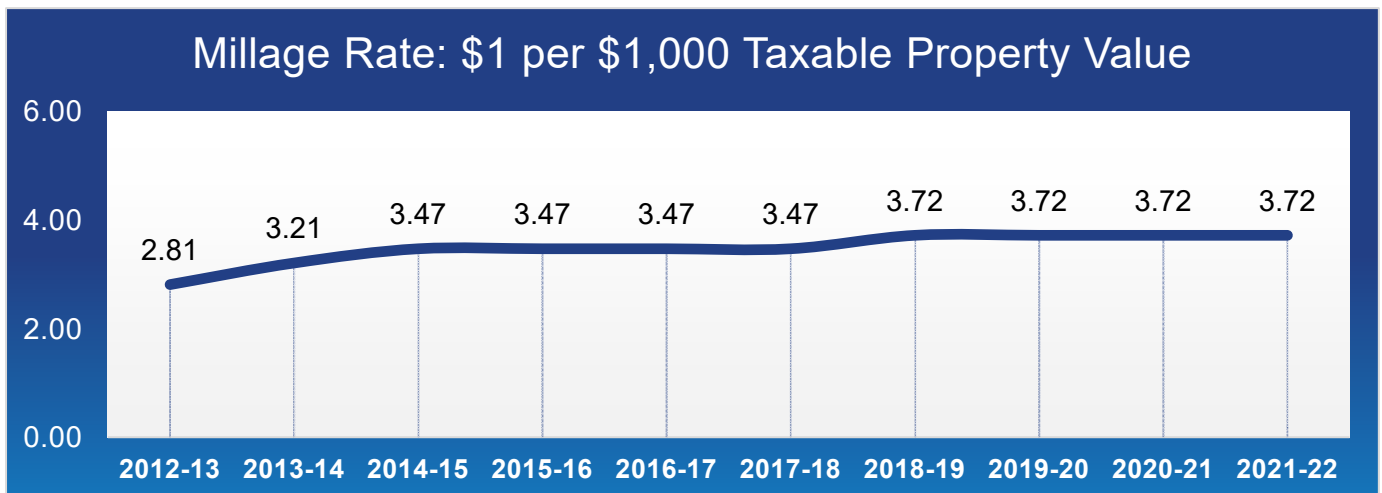
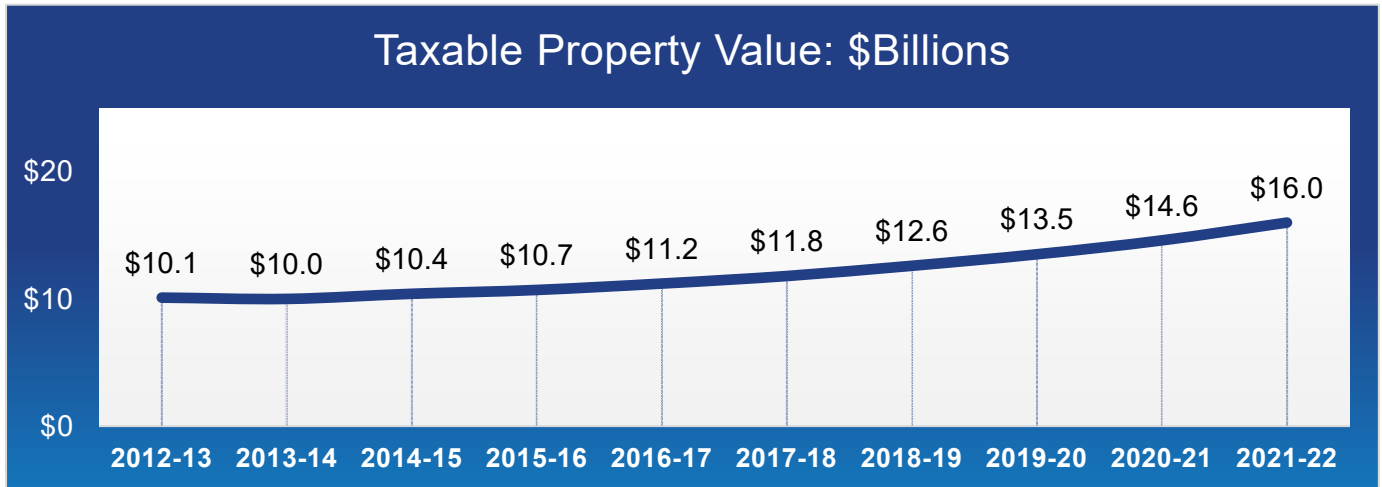
| | | |
|---|------------|------|
| Increase in Tax Levy @ 95% and Millage Rate | 1,531,188 | - |
| Proposed Tax Levy & Millage Rate 2021-22 | 17,351,121 | 1.11 |

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

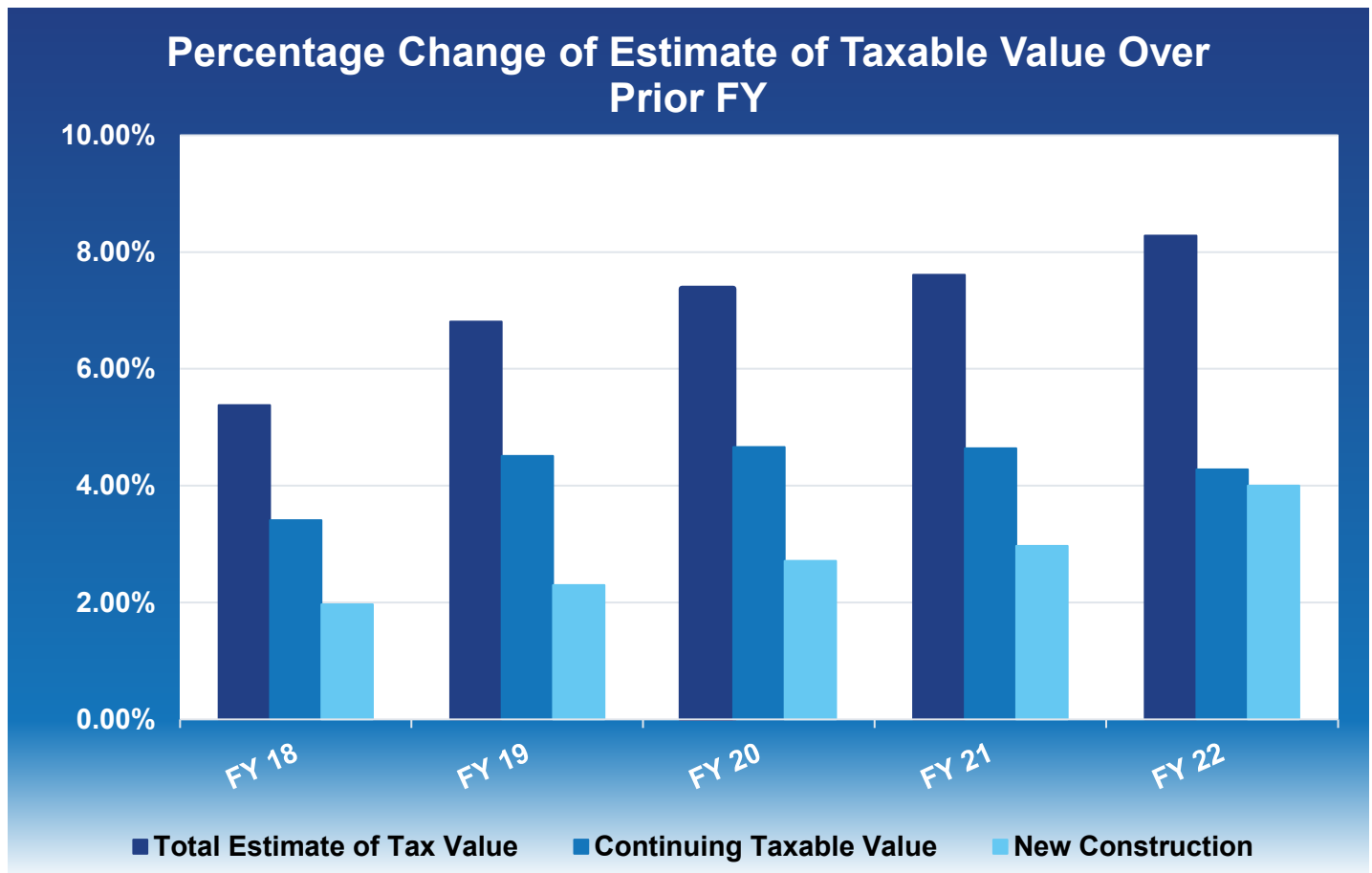
Prepared by: Clerk of Court and Comptroller - Budget Department

| 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 |
| Total Estimate | 11,750,000,000 | 12,550,000,000 | 13,475,000,000 | 14,500,000,000 | 15,700,000,000 |



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 2020-21</u> | <u>Tentative 2021-22</u> | <u>Change</u> |
|----------------------------|----------------------------|------------------------------|---------------|
| <u>Millage Rate</u> | | | |
| 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 | <u>\$ 852</u> | <u>\$ 923</u> | <u>\$ 71</u> |

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 | <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 | - |

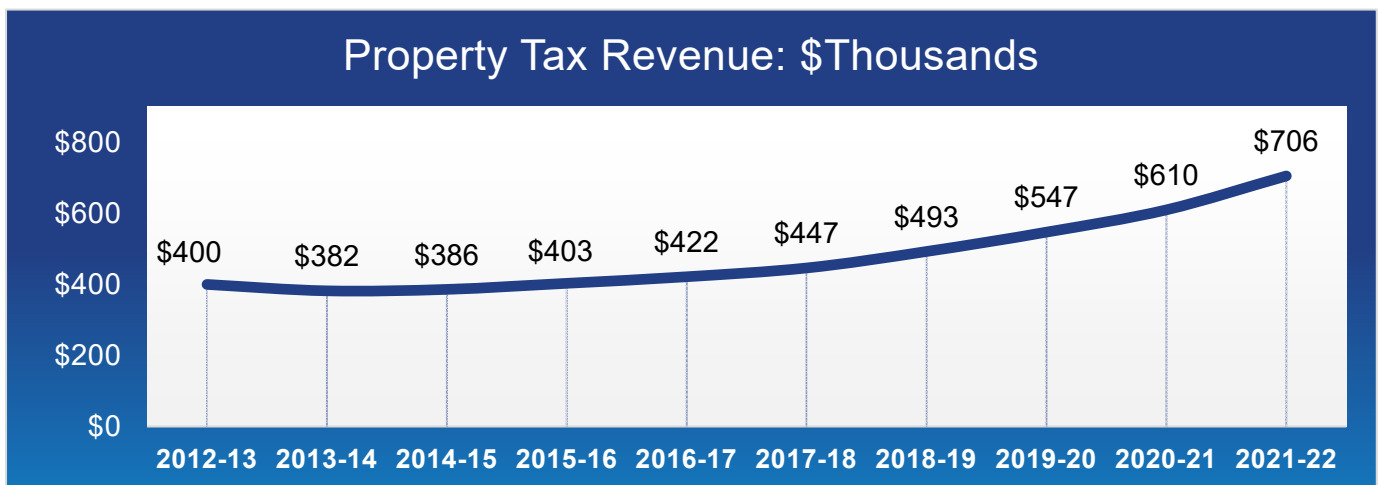
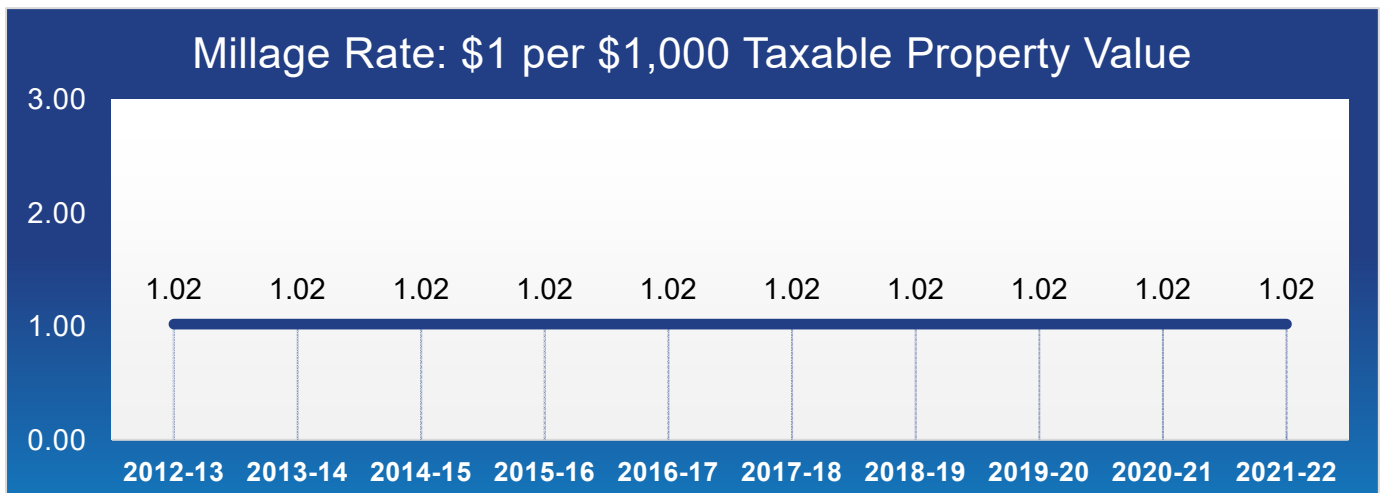
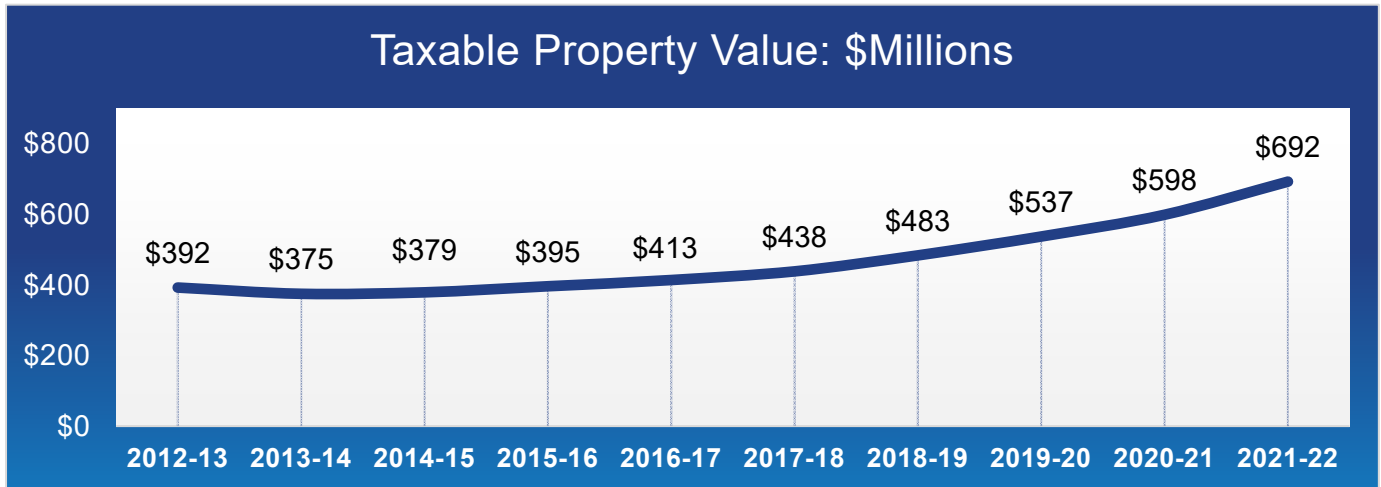
| <u>Property Category</u> | <u>Average Taxable Value 2020-21</u> | <u>Average Taxable Value 2021-22</u> | <u>Total Tax Levy 2020-21</u> | <u>Total Tax Levy 2020-21</u> | <u>Tax Levy Increase</u> |
|------------------------------------|--|--|---------------------------------------|---------------------------------------|------------------------------|
| 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

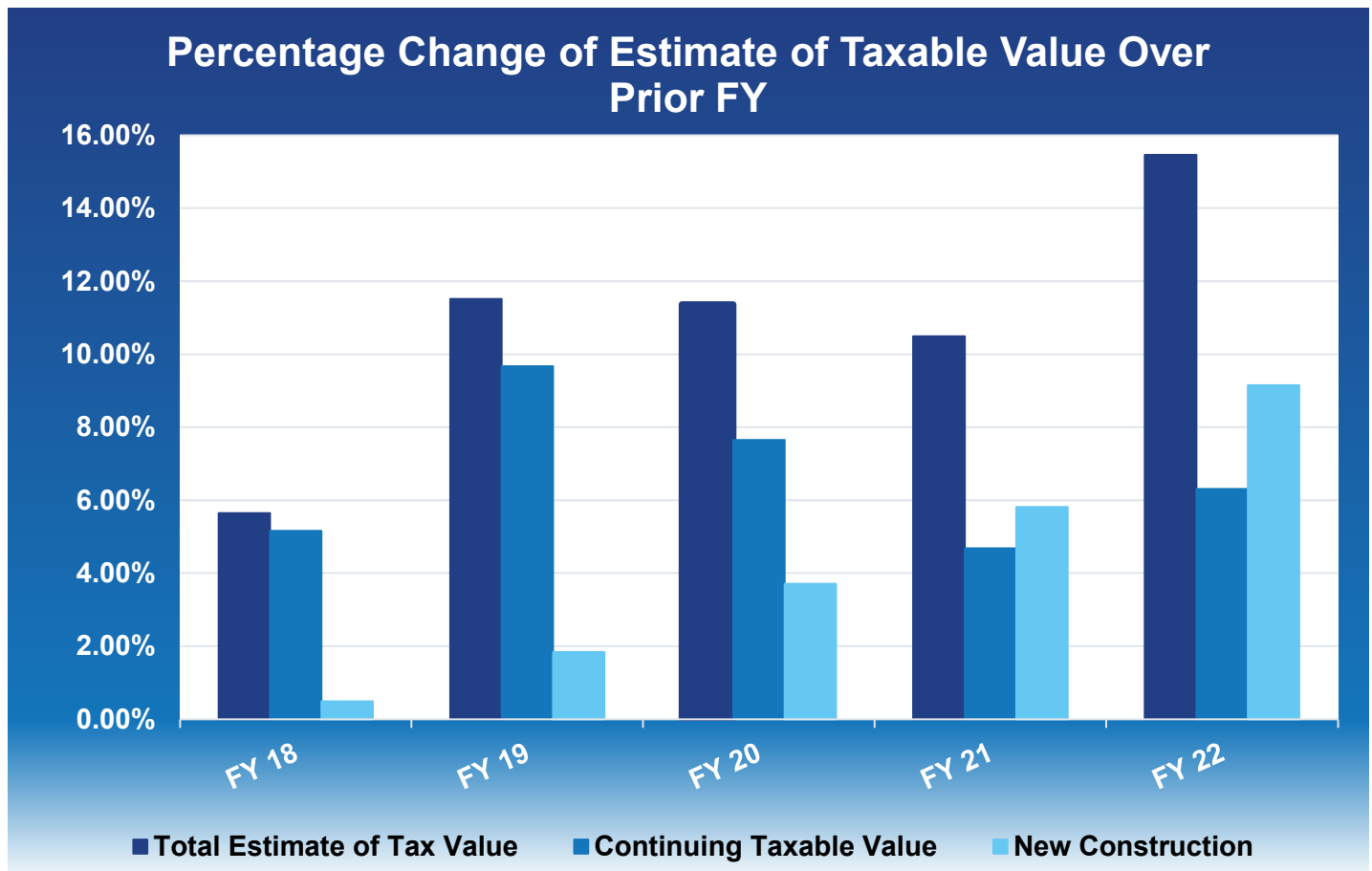
Prepared by: Clerk of Court and Comptroller - Budget Department

| 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

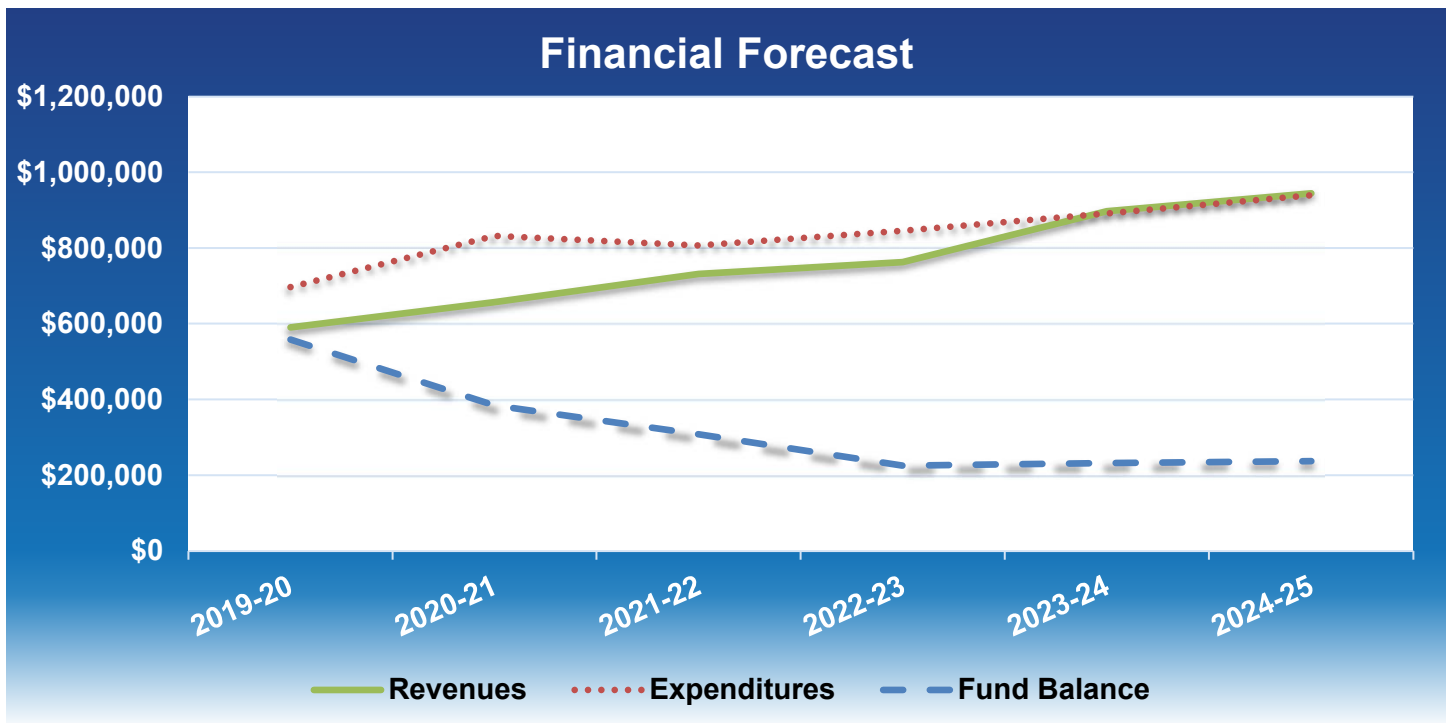
| | | | | | |
|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Continuing Taxable Value | 428,000,000 | 471,600,000 | 516,200,000 | 559,000,000 | 627,200,000 |
| New Construction | 2,000,000 | 7,900,000 | 17,800,000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



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

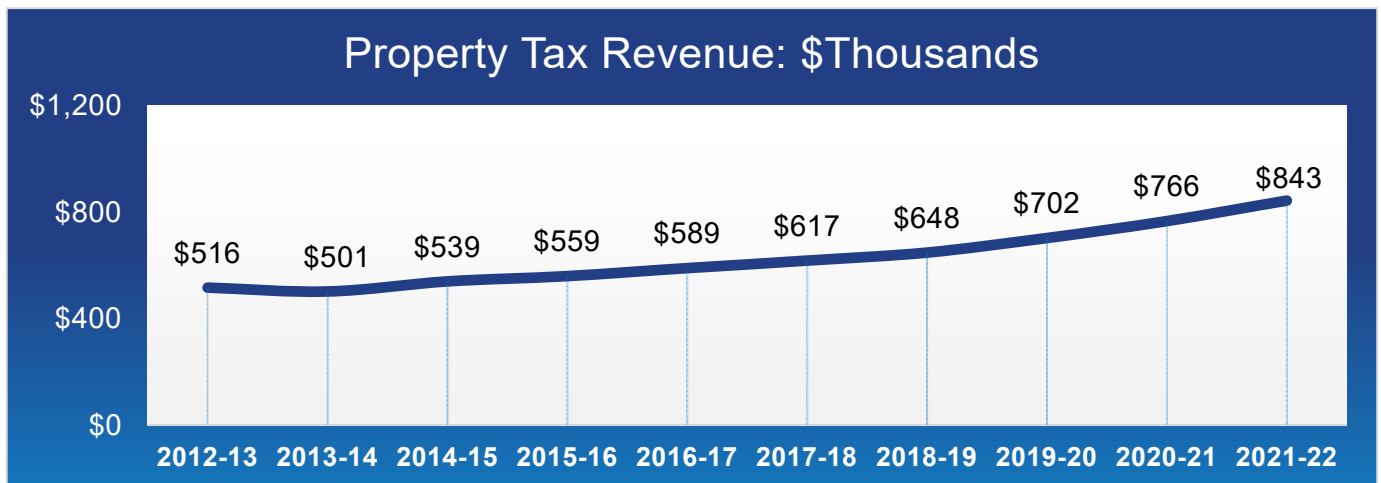
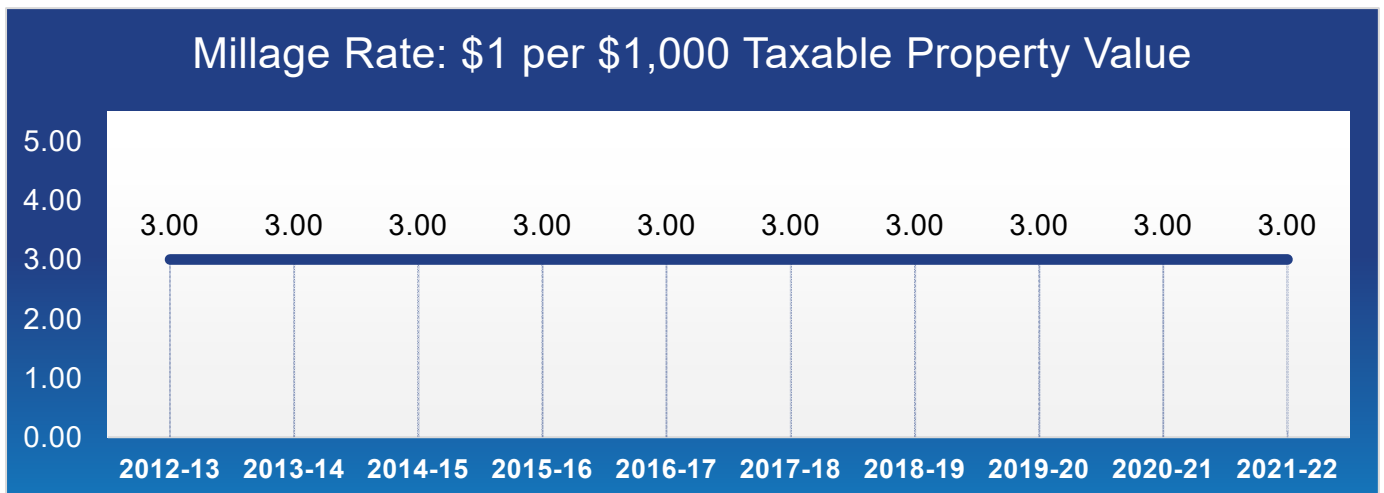
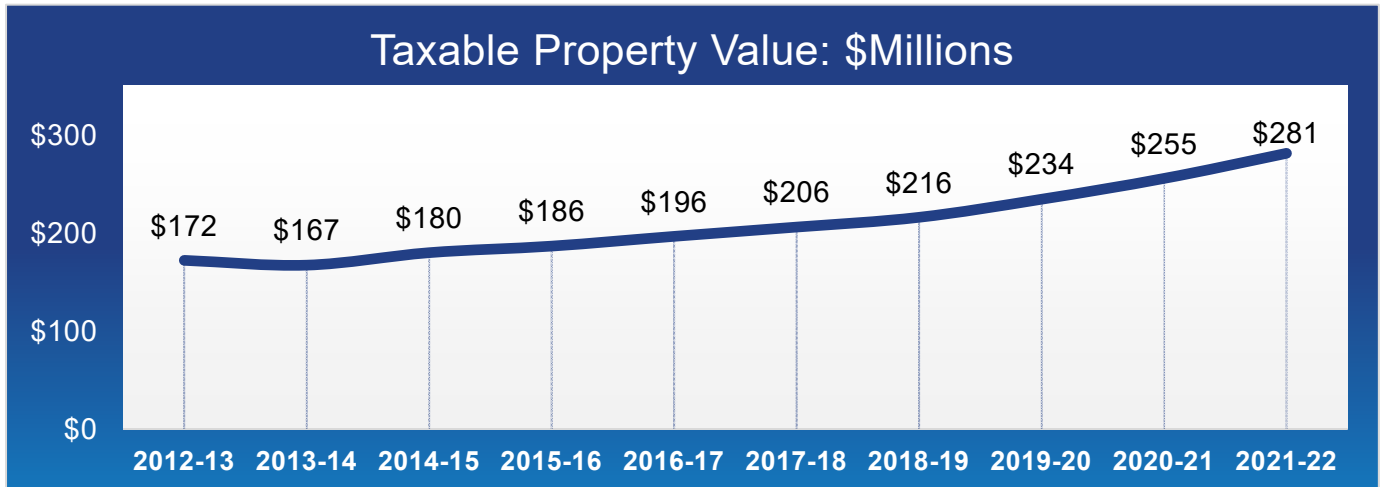
Prepared by: Clerk of Court and Comptroller - Budget Department

| | 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 |
| TOTAL REVENUES & OTHER | 1,255,687 | 1,215,777 | 1,114,618 | 1,070,843 | 1,122,949 | 1,176,535 |
| TOTAL EXPENDITURE SUMMARY | 696,879 | 832,158 | 806,379 | 845,069 | 891,024 | 939,791 |
| ENDING FUND BALANCE | 558,808 | 383,619 | 308,239 | 225,774 | 231,925 | 236,744 |
| | | | | | | |
| | | (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

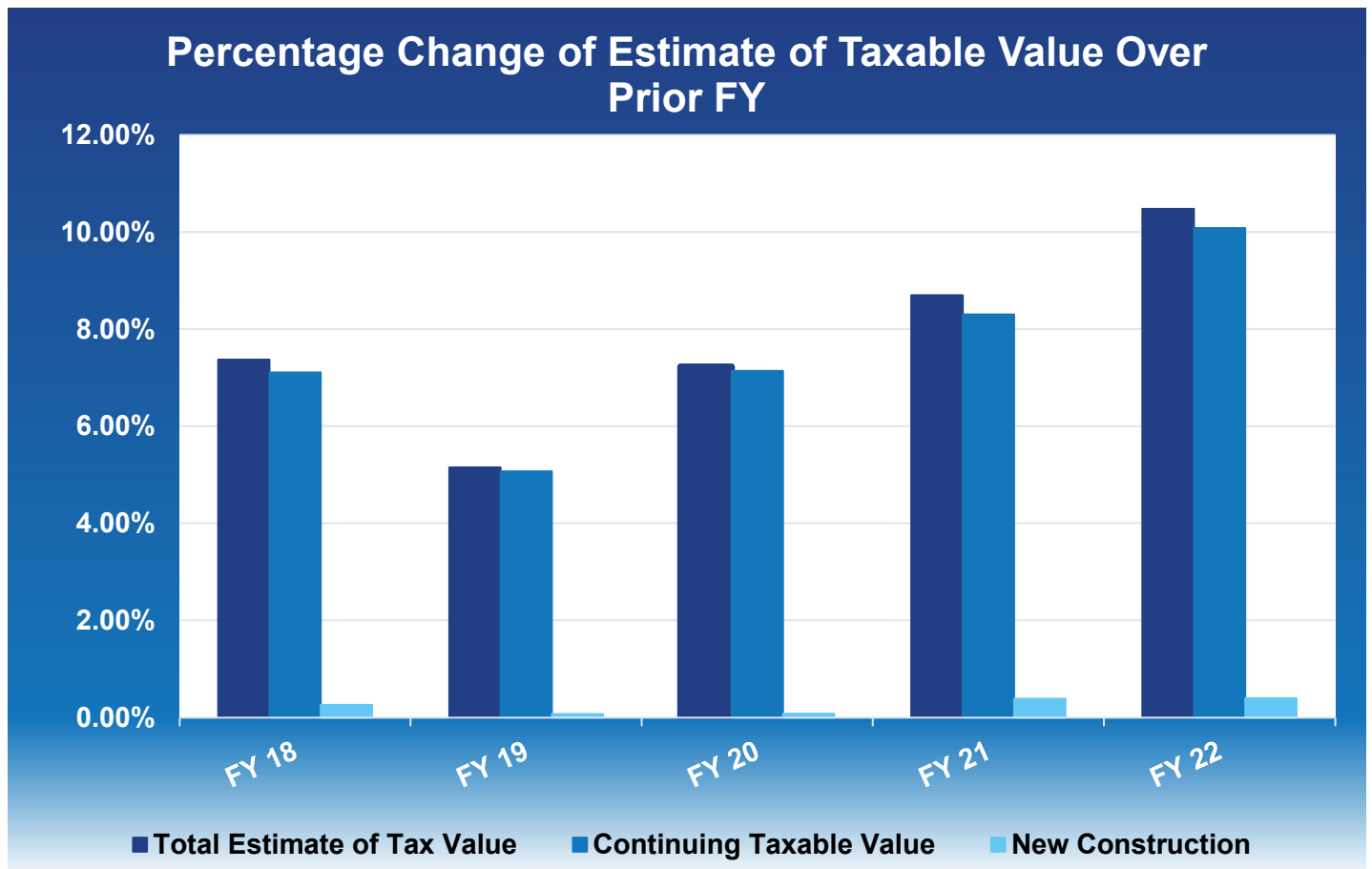
Prepared by: Clerk of Court and Comptroller - Budget Department

| 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

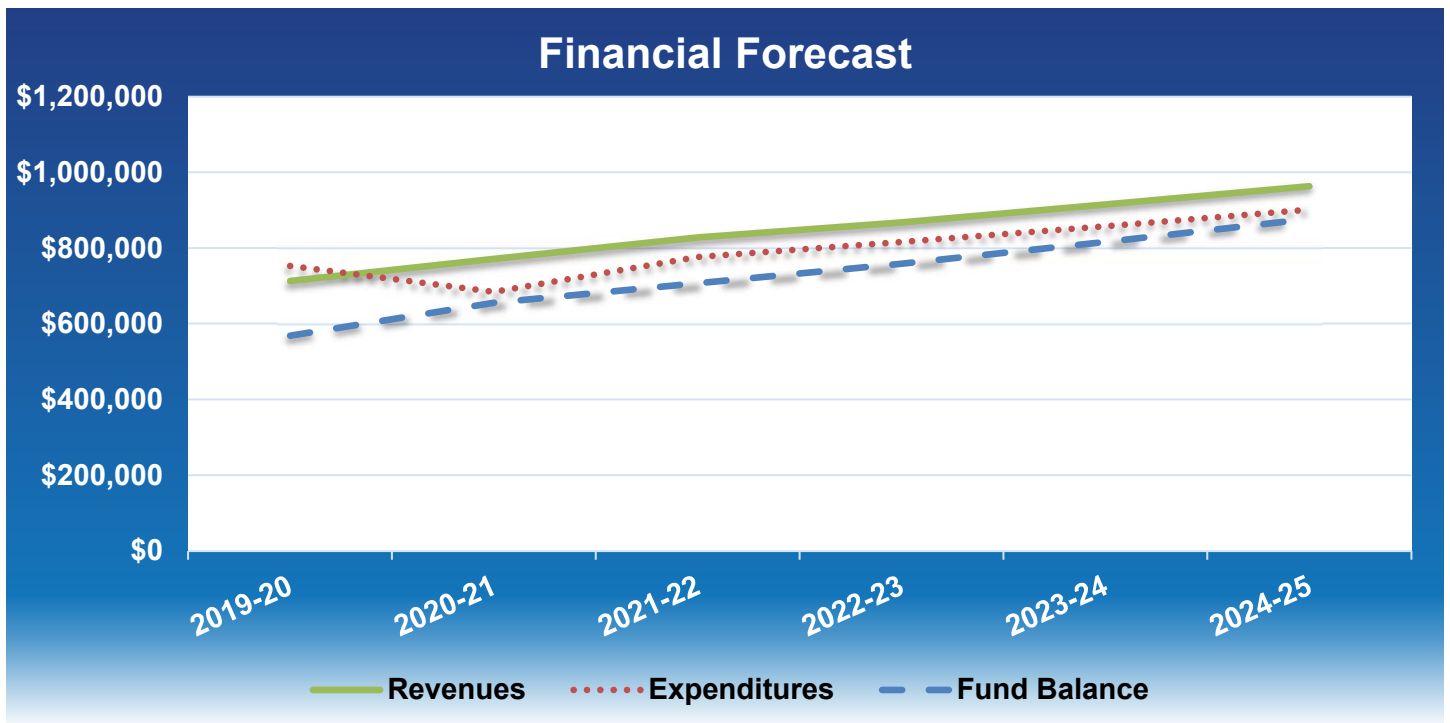
| | | | | | |
|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Continuing Taxable Value | 203,500,000 | 214,350,000 | 229,825,000 | 249,100,000 | 275,200,000 |
| New Construction | 500,000 | 150,000 | 175,000 | 900,000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



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

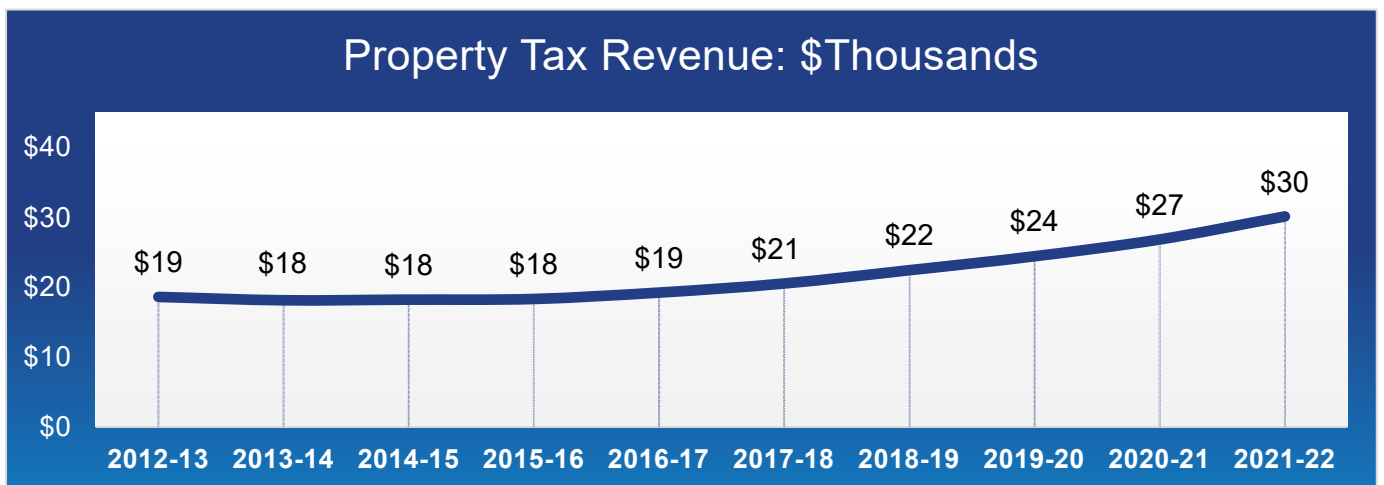
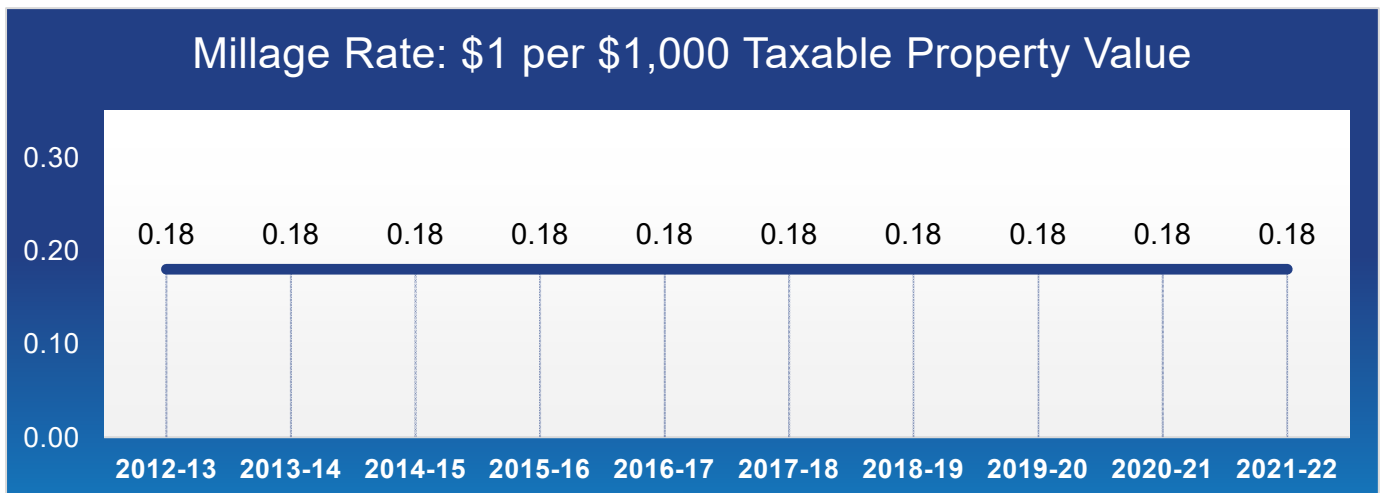
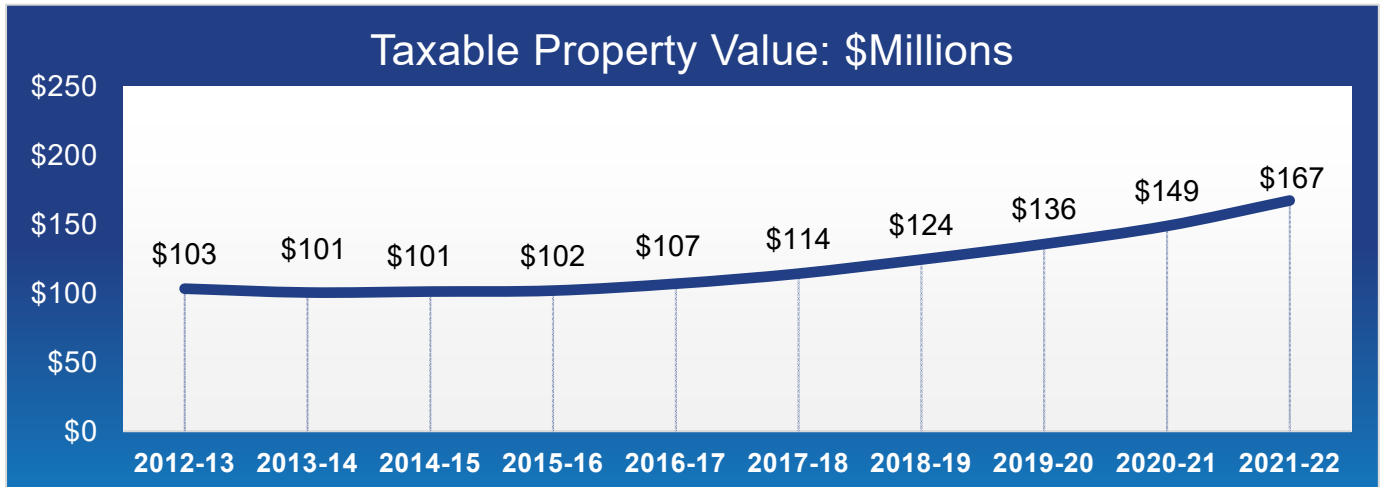
Prepared by: Clerk of Court and Comptroller - Budget Department

| | 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 |
| TOTAL REVENUES & OTHER | 1,321,210 | 1,339,742 | 1,483,065 | 1,574,385 | 1,673,268 | 1,779,179 |
| TOTAL EXPENDITURE SUMMARY | 752,430 | 684,529 | 775,989 | 815,646 | 857,588 | 901,968 |
| ENDING FUND BALANCE | 568,780 | 655,213 | 707,076 | 758,739 | 815,680 | 877,211 |
| | | 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

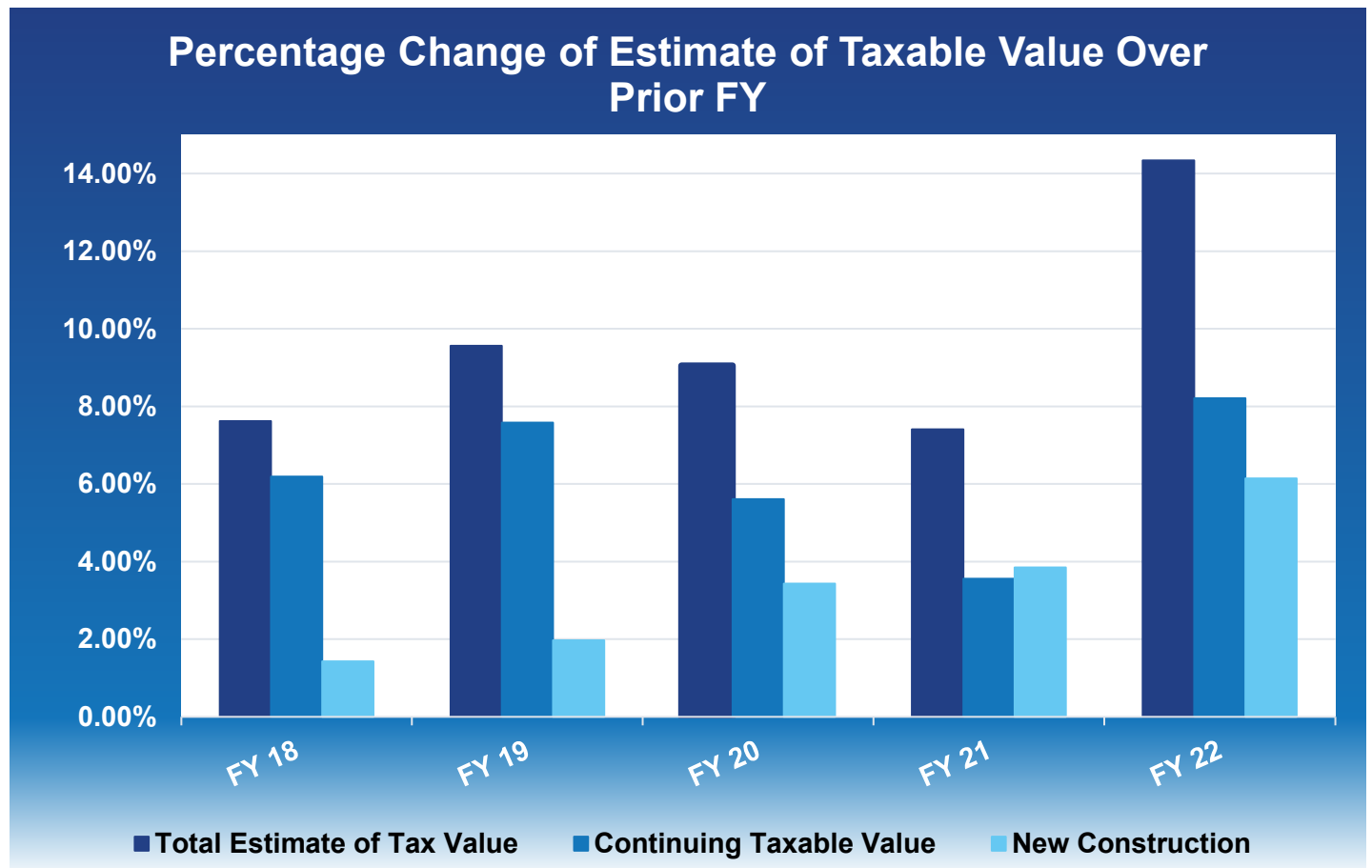
Prepared by: Clerk of Court and Comptroller - Budget Department

| 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

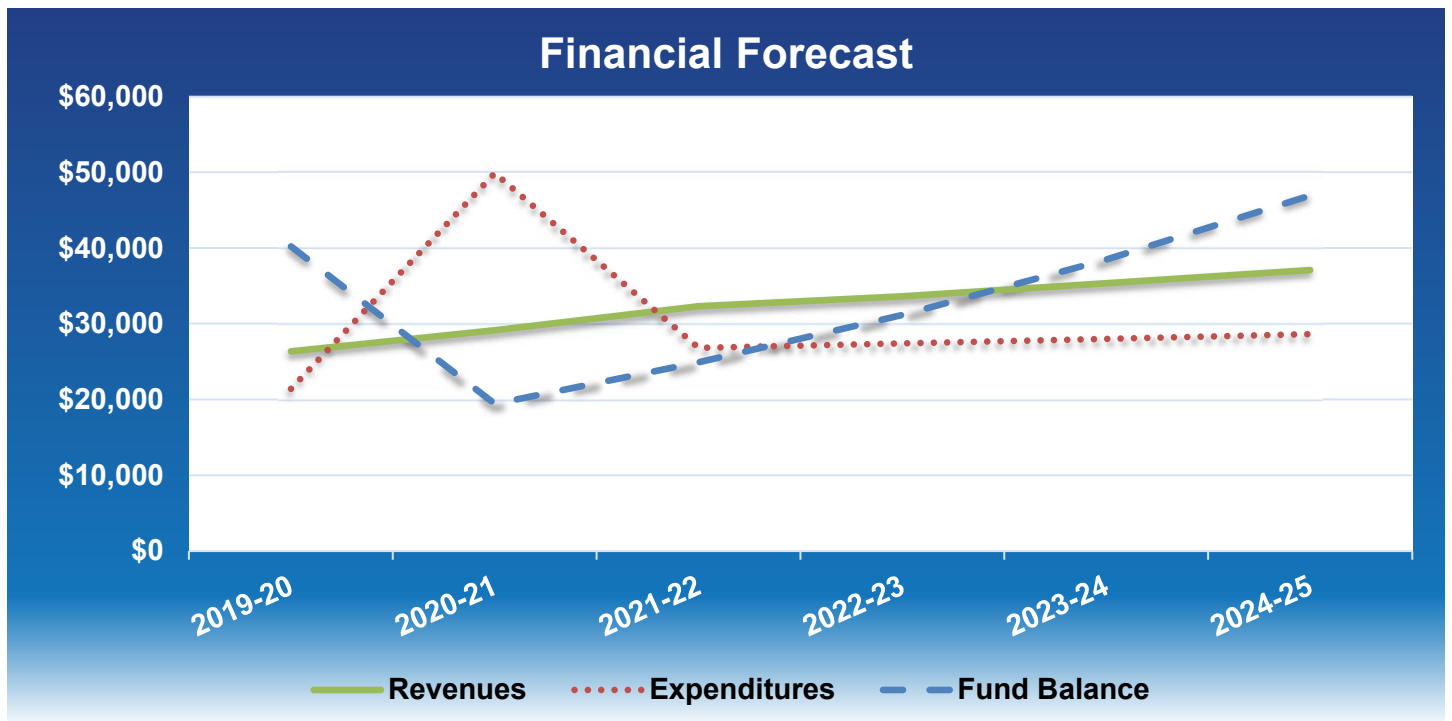
| | | | | | |
|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Continuing Taxable Value | 111,500,000 | 121,570,000 | 130,750,000 | 139,800,000 | 156,900,000 |
| New Construction | 1,500,000 | 2,230,000 | 4,250,000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



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

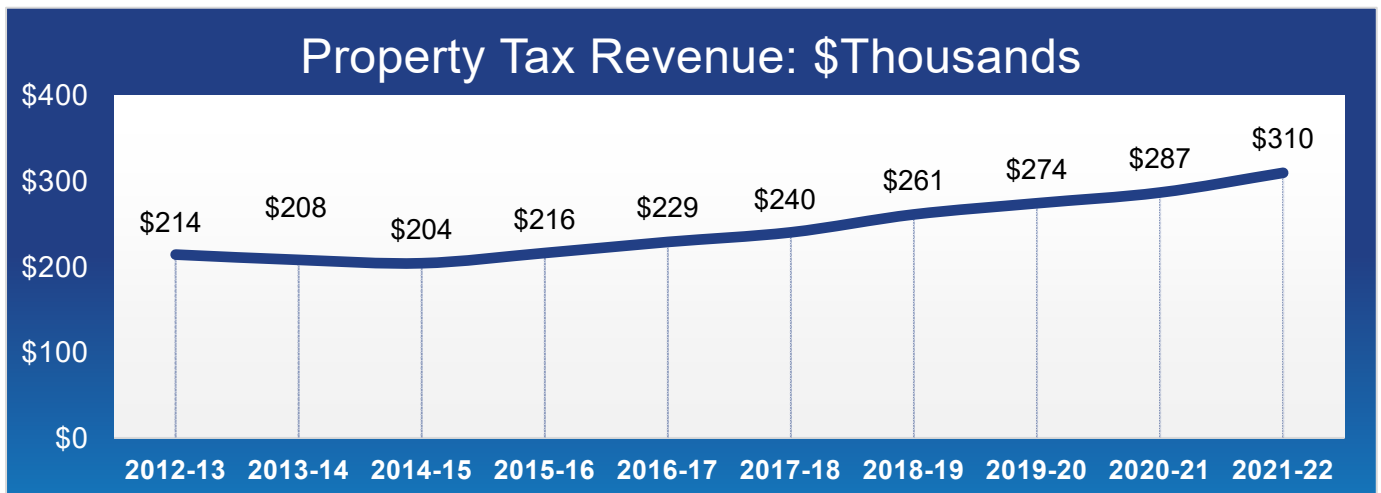
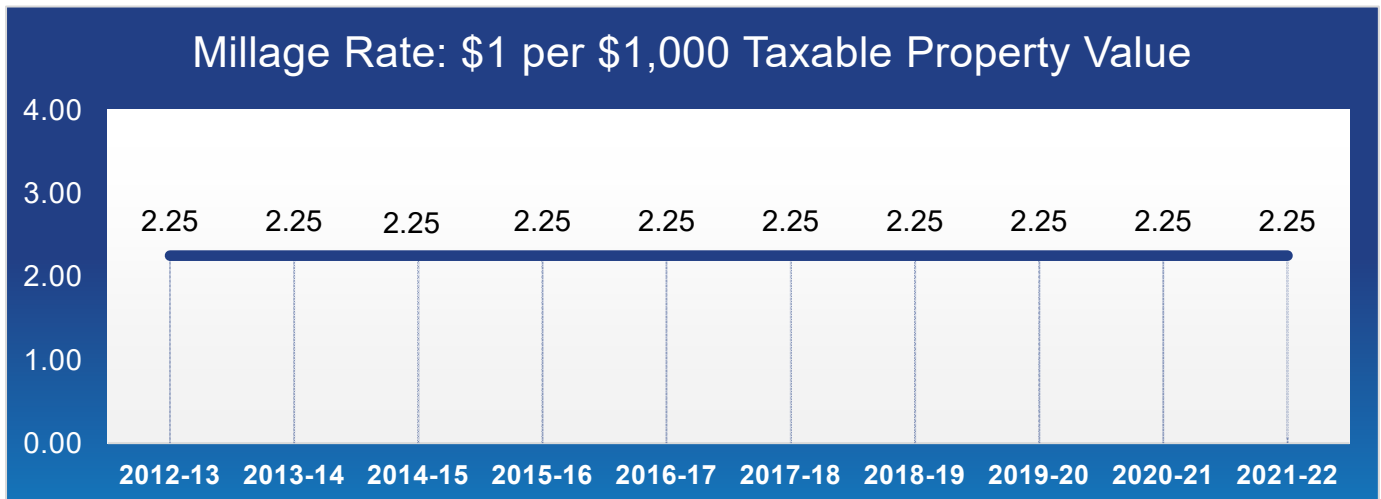
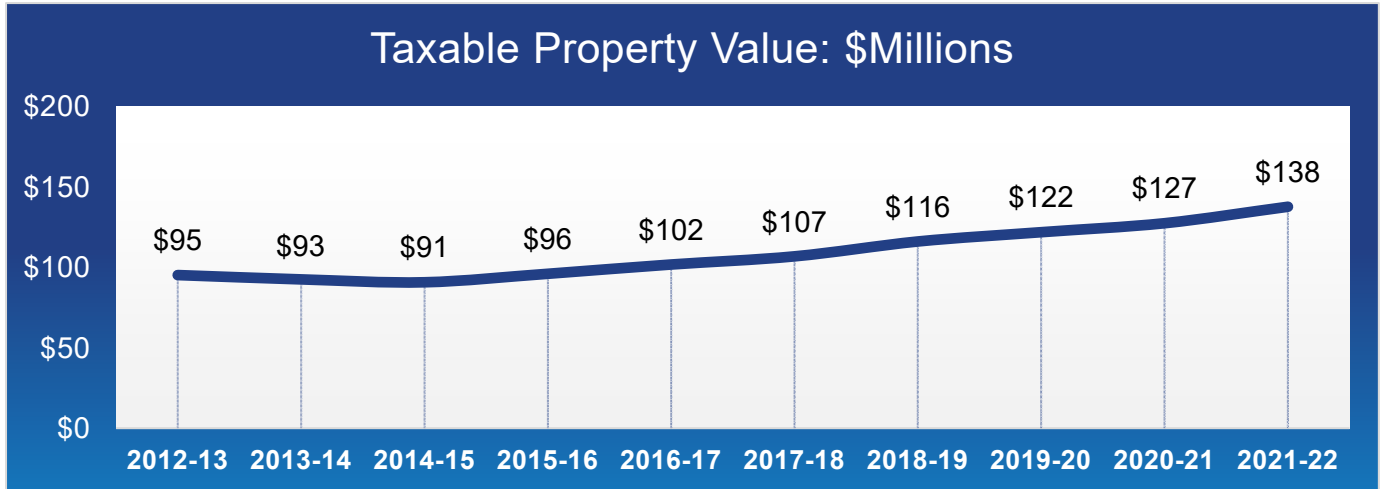
Prepared by: Clerk of Court and Comptroller - Budget Department

| | 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 |
| TOTAL REVENUES & OTHER | 61,655 | 69,333 | 51,746 | 58,545 | 66,468 | 75,564 |
| TOTAL EXPENDITURE SUMMARY | 21,434 | 49,899 | 26,823 | 27,403 | 27,998 | 28,606 |
| ENDING FUND BALANCE | 40,221 | 19,434 | 24,923 | 31,142 | 38,470 | 46,958 |
| | | (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

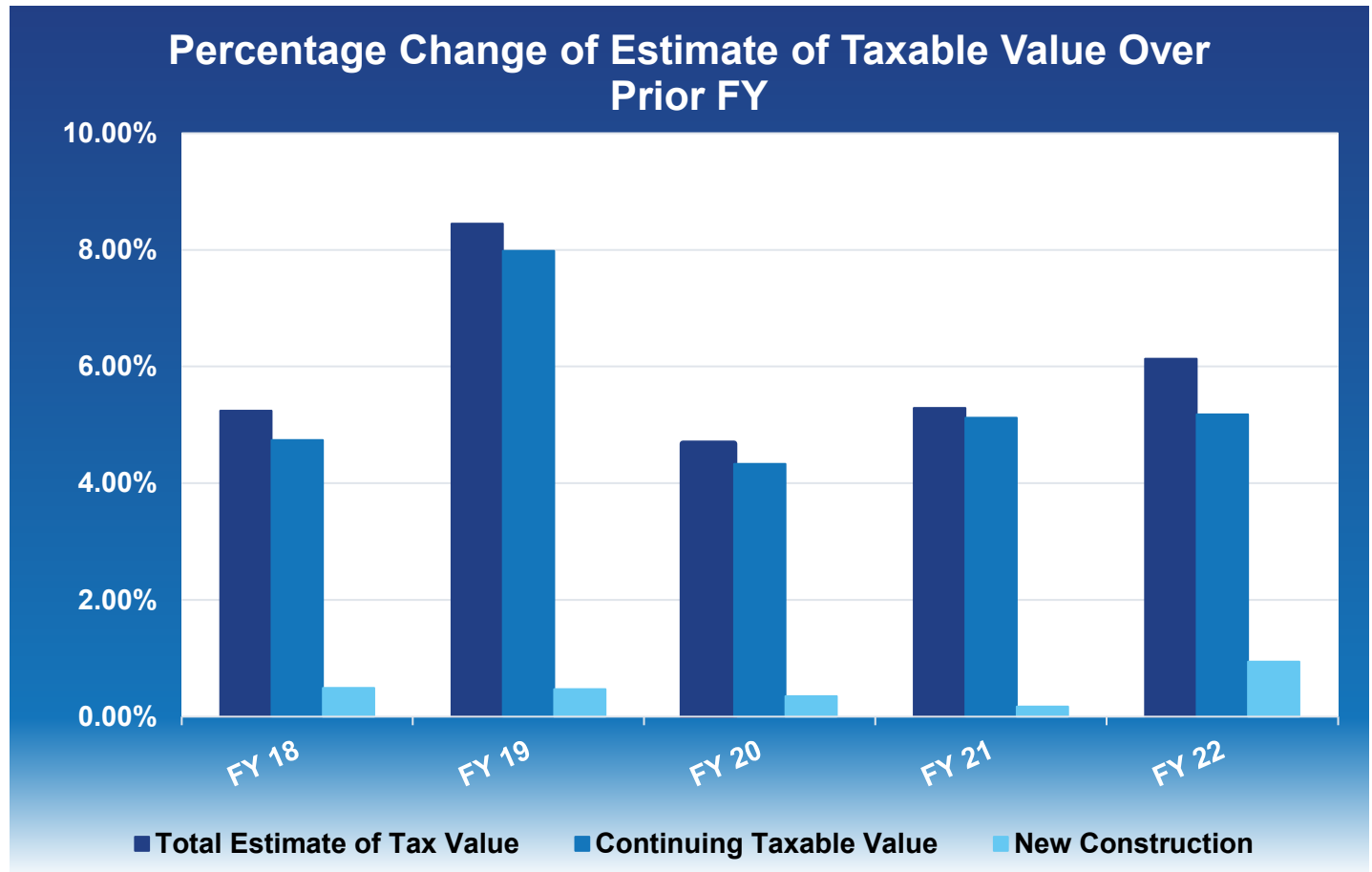
| Fiscal Year 2017-18 | Fiscal Year 2018-19 | Fiscal Year 2019-20 | Fiscal Year 2020-21 | Fiscal Year 2021-22 |
|------------------------|------------------------|------------------------|------------------------|------------------------|
|------------------------|------------------------|------------------------|------------------------|------------------------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

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 |
| Total Estimate | 106,500,000 | 115,500,000 | 120,900,000 | 127,300,000 | 135,100,000 |

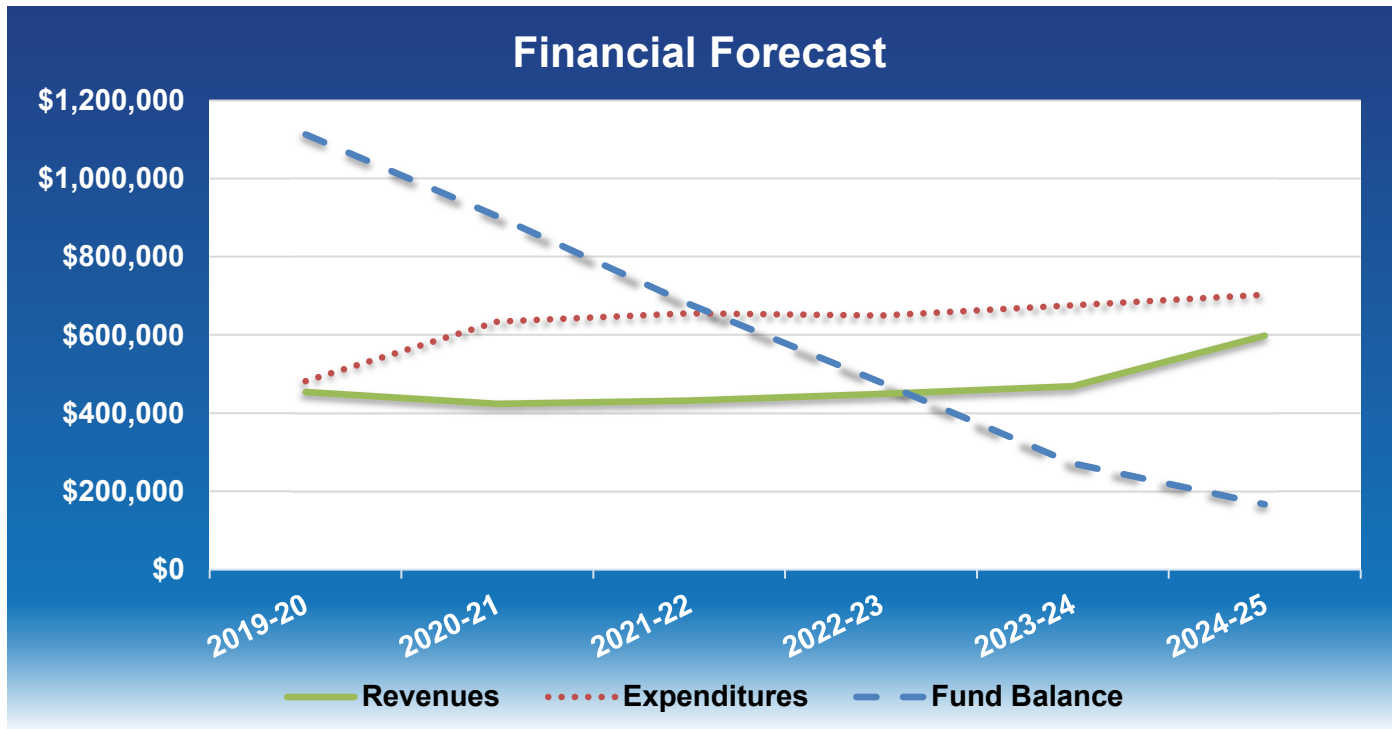
* Does not include new construction for Levy County



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

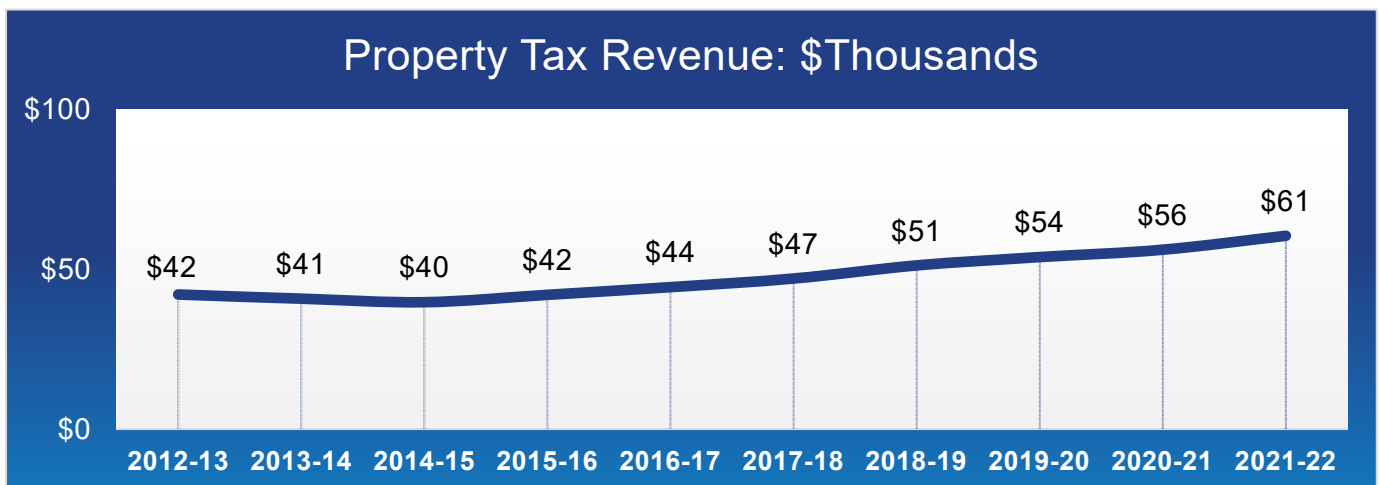
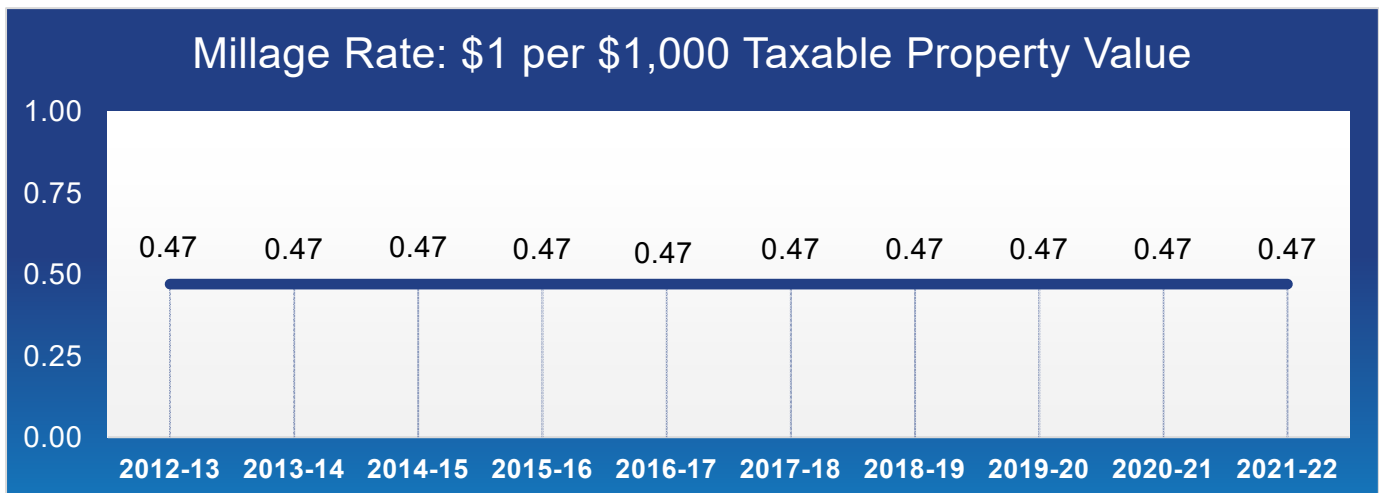
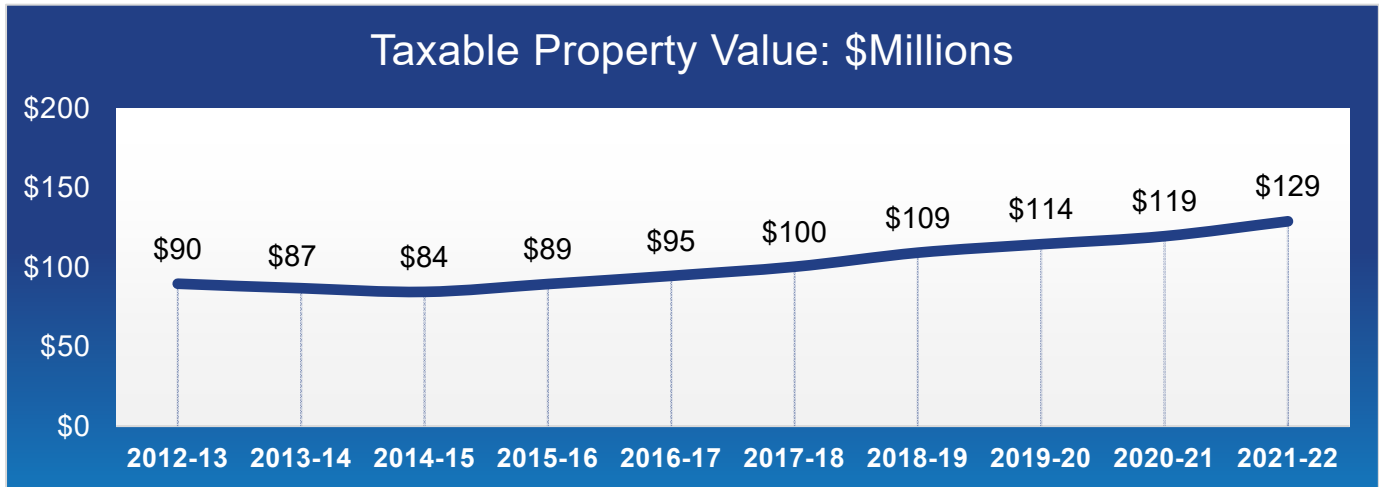
Prepared by: Clerk of Court and Comptroller - Budget Department

| | 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 |
| TOTAL REVENUES & OTHER | 1,594,761 | 1,536,653 | 1,334,916 | 1,128,318 | 947,119 | 869,582 |
| TOTAL EXPENDITURE SUMMARY | 481,976 | 633,524 | 655,571 | 649,889 | 675,607 | 702,836 |
| ENDING FUND BALANCE | 1,112,785 | 903,129 | 679,345 | 478,429 | 271,512 | 166,746 |
| Increase / (Decrease) in Fund Balance | | (209,656) | (223,784) | (200,916) | (206,917) | (104,766) |



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

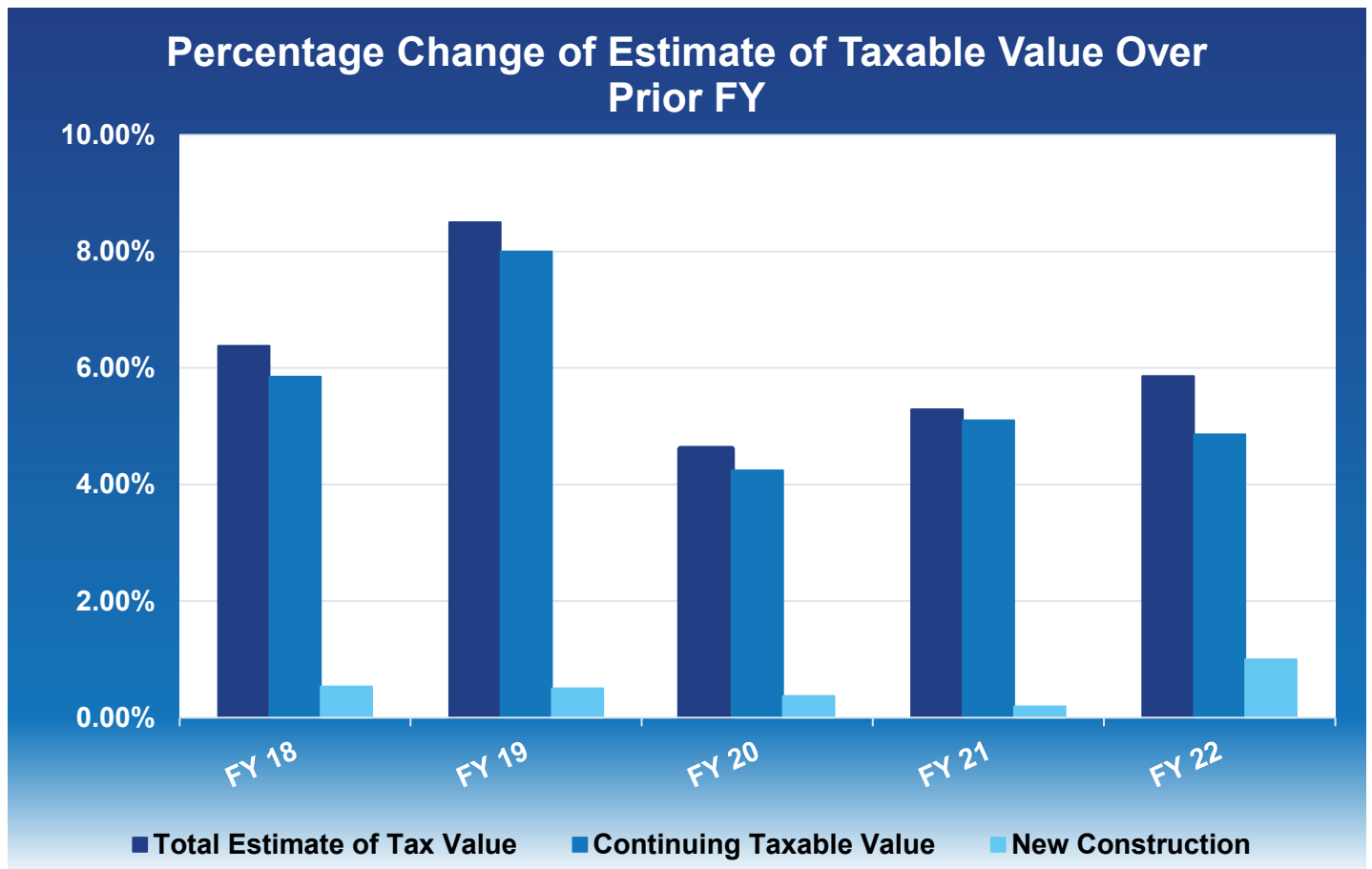
Prepared by: Clerk of Court and Comptroller - Budget Department

| 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 |
| Total Estimate | 100,000,000 | 108,500,000 | 113,500,000 | 11,950,000 | 126,500,000 |



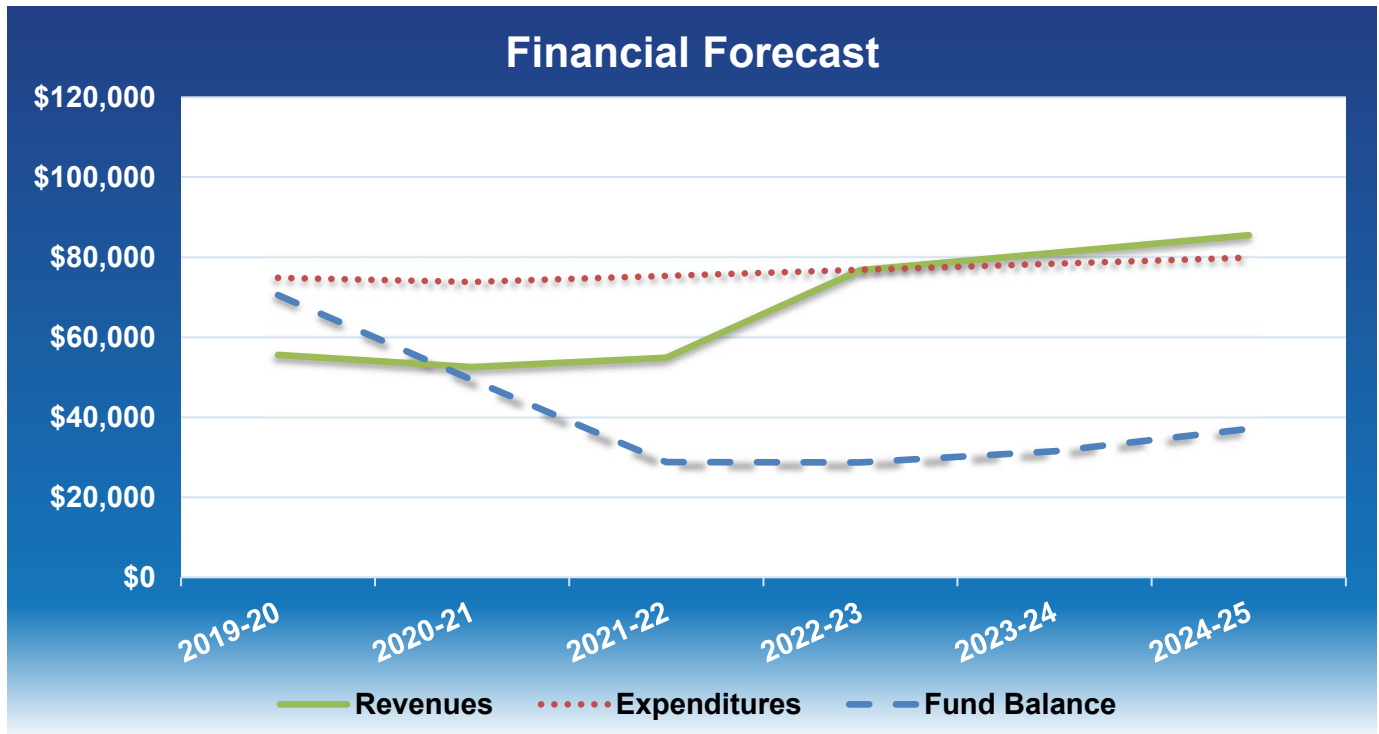
Rainbow Lakes Estates - Comm Res Facility MSTU

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 |
| TOTAL REVENUES & OTHER | 145,463 | 123,110 | 104,099 | 105,552 | 109,794 | 116,960 |
| TOTAL EXPENDITURE SUMMARY | 74,875 | 73,823 | 75,300 | 76,808 | 78,342 | 79,908 |
| ENDING FUND BALANCE | 70,588 | 49,287 | 28,799 | 28,744 | 31,452 | 37,052 |
| Increase / (Decrease) in Fund Balance | | (21,301) | (20,488) | (55) | 2,708 | 5,600 |



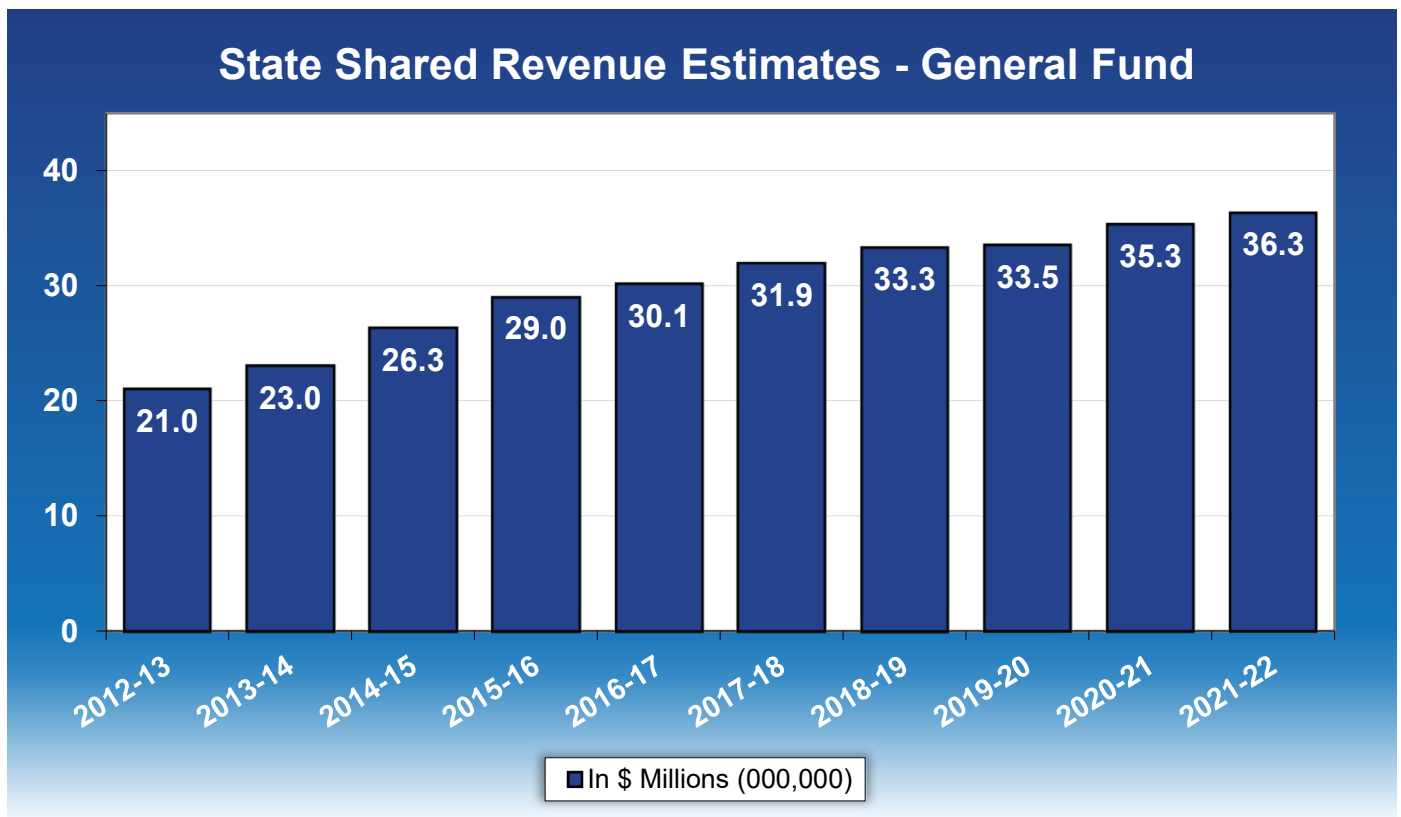
Marion County Board of County Commissioners
Comparison of State Shared Operating Revenue Estimates - General Fund
Fiscal Years 2012-13 through 2020-21, and 2021-22 Proposed

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 |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------------|--------------------------------|
| General Fund | | | | | | | | | | |
| 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 |
| GENERAL FUND | \$20.99 | \$22.96 | \$26.30 | \$28.98 | \$30.14 | \$31.91 | \$33.34 | \$33.46 | \$35.26 | \$36.32 |

(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.

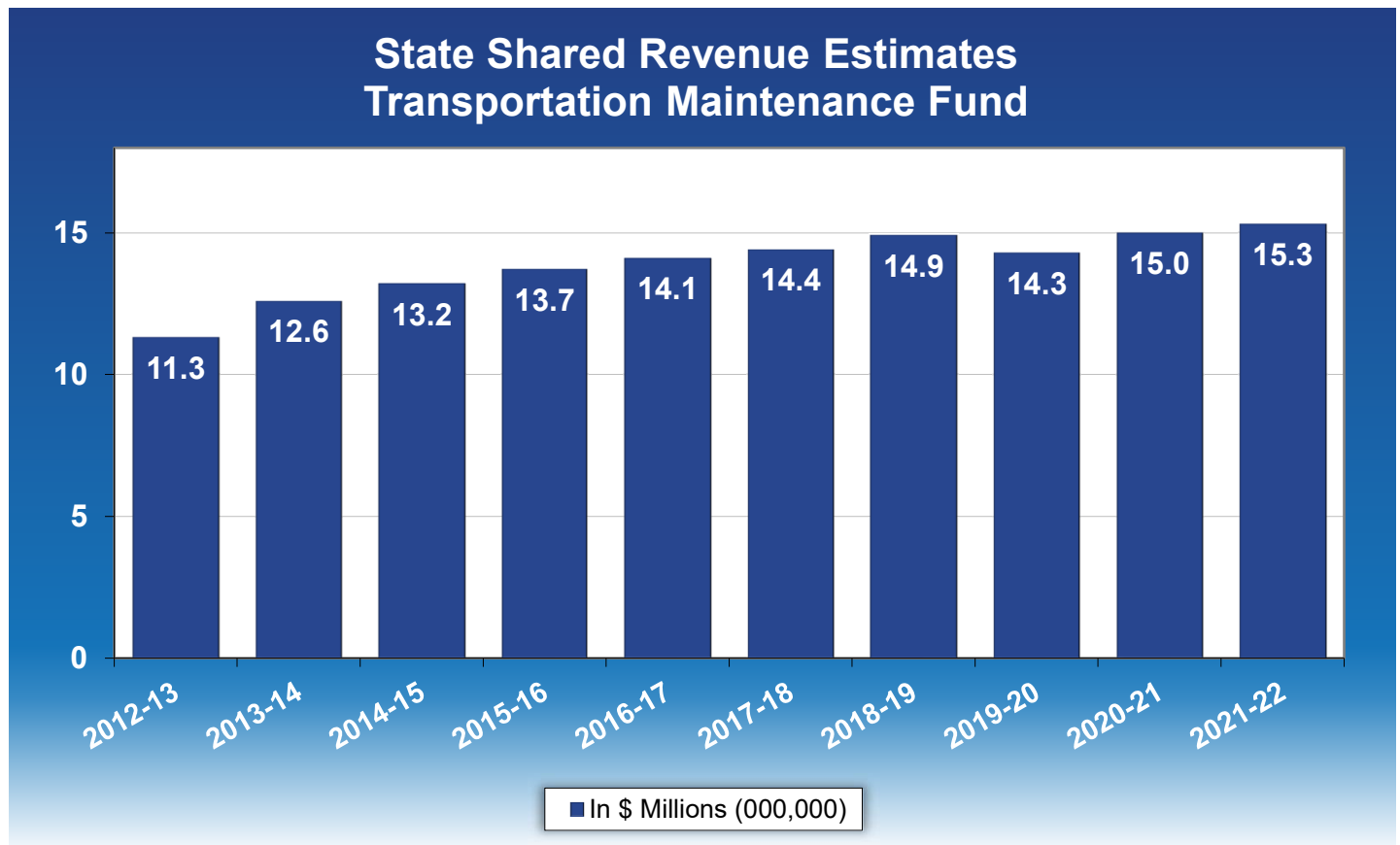
Marion County Board of County Commissioners
Comparison of State Shared Operating Revenue Estimates - Transportation Fund
Fiscal Years 2012-13 through 2020-21, and 2021-22 Proposed

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 |
| <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 |
| TRANSPORTATION FUND | \$11.28 | \$12.61 | \$13.18 | \$13.66 | \$14.08 | \$14.36 | \$14.91 | \$14.27 | \$14.99 | \$15.27 |

(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 |