

ADOPTED



BUDGET





Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Marion County
Florida**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director



LETTER FROM THE COUNTY ADMINISTRATOR

Marion County has achieved many milestones over the past year and we're excited to continue this momentum as we head into fiscal year 2024/2025. Thanks to the leadership of the Marion County Board of County Commissioners, we've established our county priorities for the next 5, 10, 15, and even 20 years.

These priorities serve as milestones and guide markers helping our departments execute county business effectively while addressing general categories such as growth and development, Fire Rescue and EMS, roads and traffic, solid waste, water and sewer, quality of life and ecotourism and county buildings.

We are dedicated to providing leading customer service, environmental conservation, and planning with strategic growth. This year's budget builds on the momentum and success we've experienced as a community, while meeting the demand and growth for the present and the future. With that in mind, our budget includes some very important projects that will ensure that we not only have a safe community, but a thriving economy that focuses on providing great services to our families.

This year, we are very excited to add additional personnel to support our Animal Services department as well begin the construction of our new Animal Shelter. Other priorities include the addition of over 36 public safety personnel within our Fire Rescue Department, Judicial Center improvements, and the construction of the new Employee Clinic, designed to provide medical services to county employees and their dependents, saving the county on insurance claims costs and helping to keep our self-insurance premiums low.

As we continue to move forward, we will continue to lean on our Empowering Marion for Success II strategic plan that has helped us deliver services to our citizens and visitors at the highest possible level. I encourage you to access this plan and learn more about what your local county government is doing for you at www.MarionFL.org.

Mounir Bouyounes, P.E.
County Administrator





TO THE MARION COUNTY BOARD OF COUNTY COMMISSIONERS AND COUNTY RESIDENTS:

I am pleased to present the Adopted Fiscal Year 2024-2025 Marion County Budget. This Budget Document consists of three primary sections:

The Budget Overview provides an explanation of the priorities and key elements of the Budget in commentary form. It is prepared to provide the Board of County Commissioners, administrative staff, and residents with a narrative review of significant trends and factors affecting the budget and highlight areas of importance in the financial section. Within this Summary the reader may learn about the structure of Marion County's Departments, how long-range plans and revenues are developed, trends that impact our major revenues, the county's fund balance, status of our reserves, and how expenditures are allocated between personnel, operating and capital.

Notable Highlights

- The Adopted Budget maintains the FY 2024 millage rates for Countywide Funds for the third year, whereas the millage rates of the non-countywide for the MSTU for Law Enforcement, Fire Rescue and EMS Fund, Marion Oaks MSTU, Silver Springs Shores and Hills of Ocala are the same levy for the 6th year. The Rainbow Lakes Estates MSTU was reorganized in FY 2024 as such FY 2025 is its second year at the current millage rate. Increases in current taxes for all funds are a result of increase taxable value and significant new construction.
- The Demand for expanded services in Marion County due to its extraordinary population growth has prompted a renewed focus on retaining qualified staff with competitive salary and benefits as well as the addition of 77.44 new full-time equivalent positions, the majority of which are in public safety and public works.
- The Adopted Budget addresses challenges in key areas such as emergency response, roadways and law enforcement. Increased expenditures in personnel and capital expenditures are indicative of the Commissioner's dedication to achieving its vision for the community by prioritizing funding to programs that further the strategic plan.
- The County Commission recognizes the infrastructure and public safety challenges that the population growth is going to continue to exacerbate. As such, the Commission has requested the citizens of Marion County to approve a referendum in November 2024 to extend the Infrastructure Surtax for 20 years. Approval of the referendum would allow the Commission to leverage the revenue stream within its capital improvement program with sales tax revenue paid by residents and visitors and potential bonds rather than placing the burden on property owners.

The **Budget Summaries** contain a high-level overview of the 33 countywide funds and 69 non-countywide fund's respective revenue and expenditure appropriations. These summaries include all funds that make up the Marion County Budget. A three-year history of actual (audited) revenues and expenditures, adopted and amended budget for the prior year and the current adopted budget indicate trends and beginning and ending fund balances show cash position.

The **Adopted Budget Division Detail** delves into the mission, description, priorities and goals that are being funded in the Adopted Budget by each Division. Organization charts for the division, financial details by expenditure object and personnel details are presented in relation to their management components. Divisions group expenditures from multiple funds when managed for a single purpose such as Road Construction or funding the Sheriff's multiple operations.

In addition to the Budget Document, links to the line-item budget, capital improvement program, Empower Marion for Success II (Strategic plan), Department operating plans and transportation improvement program are provided in the narratives. The Budget Office is committed to transparency of the Budget and safeguarding the County's financial resources.

Respectfully submitted,



Audrey L. Fowler
Budget Director, CGFO



*Here to Serve and
Protect the Public Trust*



COUNTY OFFICIALS

MARION COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS	
Craig Curry	District 1
Kathy Bryant, Vice-Chair	District 2
Matt McClain	District 3
Carl Zalak III	District 4
Michelle Stone, Chair	District 5

ELECTED COUNTY OFFICERS	
Gregory Harrell	Clerk of Court and Comptroller
Jimmy Cowan	Property Appraiser
Billy Woods	Sheriff
Wesley Wilcox	Supervisor of Elections
George Albright	Tax Collector

COUNTY MANAGEMENT	
Mounir Bouyounes	County Administrator
Matthew "Guy" Minter	County Attorney
Angel Roussel	Assistant County Administrator
Tracy Straub	Assistant County Administrator
Amanda Tart	Assistant County Administrator
Michael McCain	Executive Director Internal Services

BUDGET AND FINANCE	
Audrey Fowler	Budget Director
Jaime McLaughlin	Assistant Budget Director
Jennifer Cole	Finance Director
Tina Novinger	Controller

COUNTY COMMISSIONERS



Craig Curry
District 1



Kathy Bryant
District 2, Vice Chair



Matt McClain
District 3



Carl Zalak, III
District 4



Michelle Stone
District 5, Chair

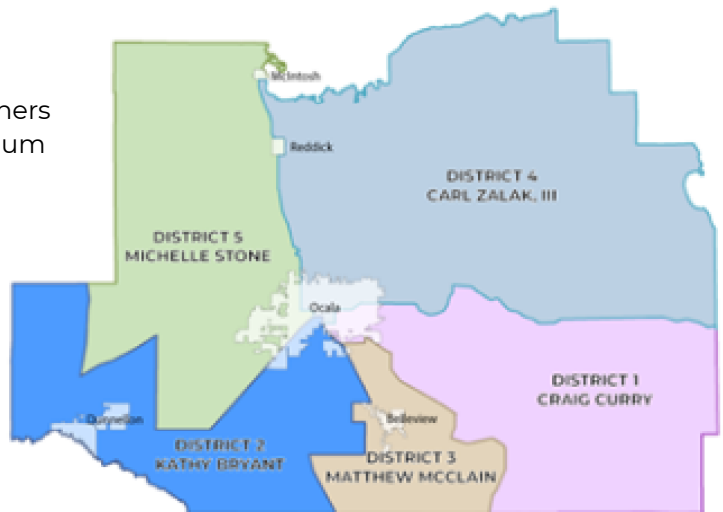
Marion County is a political subdivision of the State of Florida. As such, it is governed by and derives its operating authority from the constitution and laws of the State of Florida. The County operates under a commission/administrator form of government with a governing board of five county commissioners elected at-large to staggered four-year terms. Commissioners are elected by district and must meet residency requirements within their district. The county commissioners are the primary legislative and policy-making body for Marion County. Each commissioner represents one of the five districts in which they reside. The board elects a chairman and vice chairman each year. Whether enacting ordinances and resolutions or approving budgets & expenditures, the board has the responsibility to provide for the safety and welfare of all Marion County residents and visitors.



Marion County Board of County Commissioners
McPherson Governmental Campus Auditorium
601 SE 25th Ave., Ocala, FL 34471
Phone: 352-438-2323



For more information, please visit:
www.marionfl.org/our-county/board-of-county-commissioners



The Marion County Board of County Commissioners
meet on the first and third Tuesday of each month
at 9 a.m. at the McPherson Governmental Campus
Auditorium

CONSTITUTIONAL OFFICERS



Gregory C. Harrell
Clerk of Court and
Comptroller



Jimmy Cowan
Property Appraiser



Billy Woods
Sheriff



Wesley Wilcox
Supervisor of
Elections



George Albright
Tax Collector

The Constitution of the State of Florida established five elected officials who perform specific governmental functions. These officers operate independently from the Board of County Commissioners to ensure that the entity that decides how to spend tax dollars is not the same entity that pays the County's bills (Clerk and Comptroller), assesses the property tax values (Property Appraiser), collects taxes (Tax Collector), protects its citizens (Sheriff), or oversees the election process (Supervisor of Elections). Constitutional Officers cannot set public policy or levy taxes. Their constitutional functions create a system of checks and balances and greater assurance of public trust.



Clerk of Court and Comptroller

The Clerk of Court and Comptroller (the Clerk) is responsible for safeguarding all public records and public funds and serves as clerk of the circuit and county court, recorder, clerk to the board of county commissioners, county auditor, and accountant and custodian of county funds.



Property Appraiser

The Property Appraiser is responsible for placing a fair, equitable, and just value on all real property and tangible personal property in the County. The Property Appraiser also administers property and personal exemptions allowed by Florida law and maintains current ownership information and descriptions for all properties in the County.



Sheriff

The Sheriff is the chief law enforcement officer and conservator of peace in the County. The Sheriff's Office performs several functions including law enforcement and correctional services, rehabilitation programs, youth intervention, child protective services, school safety and many other community-based programs.



Supervisor of Elections

The Supervisor of Elections (the Supervisor) is responsible for preparing and conducting all county, state, and federal elections held in the County. The Supervisor maintains records for all registered voters within the County. In addition, the Supervisor is responsible for qualifying candidates and receiving all financial reports for those seeking candidacy for an elected position. The Supervisor's Office also handles financial disclosures of appointed and elected officials as required by the Ethics Commission.



Tax Collector

The Tax Collector's Office performs a variety of services on behalf of local government and various state agencies. This includes the collection and administration of property taxes, motor vehicle and vessel registrations and title fees, concealed weapon licenses, hunting and fishing license fees, issuance and renewal of driver's licenses and the collection of tourist development taxes.

ABOUT MARION COUNTY, FLORIDA

The Early Days

One of the earliest people to inhabit the area were the Timucuan Indians, whose culture was mentioned in the writings of Hernando de Soto, a Spanish explorer who toured the area in 1539. While their exact location in Marion County is unknown, Hernando's notes refer to the area, which was one of the Timucuan's largest chiefdoms, as "Ocali."

Through the various Spanish, French and English wars and continued contact with the Europeans and their new diseases, the Timucuan and those native populations who followed them, had been decimated by the mid 1700s.

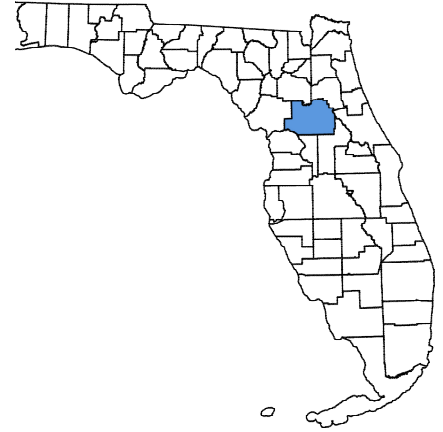
The Making of Marion

When the United States purchased Florida from Spain in 1821, the many settlers relocating to the area found the new territory inhabited by Seminole Indians, which included Indians and runaway slaves from Alabama, Mississippi and Georgia. The rich lands were perfect for American farmers' needs, and in spite of attempts by the Indians to live in peaceful co-existence, troubles began and the United States embarked on a long and costly struggle to remove the Indians.

In 1827, Fort King, located about three miles east of downtown Ocala, became an important military post and was the site for many dramatic events during the Seminole War of 1835-1842. The original site of the fort was recently discovered and named a National Historic Site.

After the Second Seminole War in 1842, the Armed Occupation Act encouraged settlers to move into Florida by offering 160 acres of free land. Many of these early settlers came from South Carolina, where their local Revolutionary War hero was General Francis Marion, "The Swamp Fox." For this reason, Marion was chosen as the name when the area officially became a county on March 14, 1844.

Marion County was created from land formerly part of Alachua, Hillsborough, and Orange Counties. The County is located in North Central Florida, encompassing more than 1,652 square miles, making it one of Florida's larger counties. The eastern quarter of the County contains the Ocala National Forest, which is one of the most visited national forests in America. The forest, along with its lakes and rivers, and the natural springs provide recreational opportunities for over 1.9 million visitors each year.



Kingdom of the Sun



Source: Ocala Style Magazine

With warm mild winters and an abundance of sunshine, greater Ocala became known as "Kingdom of the Sun." Agriculture thrived in the mid-1800s and Marion County quickly became the hub of a rapidly growing state, thanks to the abundance of tobacco, rice, sugar cane, cotton and cattle.

Rail service reached Ocala in 1881, completing a connection with river boat transportation, and drove economic development in the county.

On Thanksgiving Day in 1883, a fire demolished the heart of Ocala, destroying four blocks of buildings, including the courthouse, five hotels and all of the principal business on the east side of the city. An ever-resilient community found this to be a blessing in disguise and wooden buildings were replaced by brick structures, labeling Ocala as the "Brick City" when reconstruction was completed in 1888.

ABOUT MARION COUNTY, FLORIDA

Early Industry

The citrus industry experienced limited growth but after several detrimental freezes in the 1890s, the industry moved further south. Phosphate was discovered in 1891 when a farmer found large deposits of rock and fossils on his land, in the area now known as Dunnellon, and sparked a mining boom unrivaled in Florida history.

The turpentine industry was also booming and a distillery was established in a wet hammock of pine near Silver Springs. Land owners would rent their property covered in longleaf pine to still operators to extract turpentine and rosins which were used to caulk holes in wooden boats and coat riggings so that they would last longer on the ocean.

Agriculture continued to rebound, thanks in large part to limestone rich soil which helped produce the best grass in the country for cattle and horses. At the turn of the century, Ocala was one of the largest towns in Florida and home to the first Florida attraction, Silver Springs, which became an international tourist draw as the largest artesian spring in the world.

Horse Capital of the World

When Carl G. Rose came to Florida in 1916 to oversee the first asphalt road constructed in Florida, the company ran into problems with the asphalt due to the sandy nature of the area soil. The road problems were fixed using limestone, which was now an abundant resource. Rose knew that limestone is a good source of nutrition for raising horses so he bought land along State Road 200 in 1935 and soon after, Rosemere Farm became the first Thoroughbred farm in Marion County. In 1944, one of his horses became the first Ocala, Florida-raised thoroughbred to win a Florida race held at Miami's Tropical Park.

Bonnie Heath Farm soon followed. This breeding and training operation would gain recognition as a cornerstone of Marion County's early Thoroughbred industry thanks to a colt who almost didn't survive an early bout with pneumonia. In 1956, this virtually unknown 3-year-old thoroughbred, named Needles, won the Kentucky Derby and the Belmont Stakes, and Marion County became a focus for the racing world.

The area is proud to claim 39 Florida Bred National Champions, including Affirmed, the last horse to win the Triple Crown (1978), Holy Bull, the 1994 North American Horse of the Year and Ocala-born Afleet Alex, the recent winner of the 2005 Preakness and Belmont Stakes in New York. The area remains as the top breeding center in the nation where many future champions are broken and trained.

Over the years, the success of the Thoroughbred industry attracted many other breed owners, and Marion County is now home to hundreds of horse farms of every type, coloring the personality of the area. Top of breed examples include two-time winner of the coveted American Quarter Horse title "Super Horse," Rugged Lark, of Bo-Bett Farm and U.S. Reserve National Champion, H Embrace H, from Top Arabian Leading Owner, Hennessey Arabian.

As the home to over 900 farms, breeding and training facilities with over 54 different breeds represented and nearly 29,000 residents employed in the county's Thoroughbred industry alone, it is easy to see why so many equestrians flock to the Ocala/Marion County Horse Capital of the World®. Marion County earned this title when it was read into Congressional record in 1999 and the U.S. Department of Agriculture put its seal of approval on promotions using that label since the USDA's Census of Agriculture continues to show that Marion leads all U.S. counties in total number of horses and ponies in residence.



* A Registered Trademark of the Florida Thoroughbred Breeders' & Owners' Association

**Photo Credits to Marion County Public Relations

*Information collected from Ocala CEP Website - <https://ocalacep.com/about-ocala/history>

DEMOGRAPHICS

This infographic contains data provided by Esri, Esri-Data-Axle, Esri-MRI-Simmons, ACS.
The vintage of the data is 2023, 2028 , 2017-2021



**Median House
Sale Price**
\$279,000



**Population
Growth**
3.86%



**Average
Household Size**
2.32



**County
Operating Budget**
\$1,422,186,399



**School
Enrollment**
45,462



**Tourists Visited
Annually**
1.5 Million

Fun Facts

Population

- 269 people a week move to the Ocala Metro (U.S. Census Bureau, 30 June 2023)
- #4 Fastest Growing (rate - 2023, U.S. Census Bureau, 30 June 2023)
- #10 Safest Places to Live (US New & World Report 2024 Best Places List)
- #16 Best Places to Retire (US New & World Report 2024 Best Places List)
- Population Density - 224/sq. mile

Budgeted Population Estimates					
Budget Year	FY 2020 21	FY 2021 22	FY 2022 23	FY 2023 24	FY 2024 25
Population Estimate	381,135	387,232	398,552	413,951	425,583
Percent Increase	3.54%	1.59%	2.92%	3.86%	2.81%

Source: Information provided by Bureau of Economic and Business Research (BEBR). Population estimates include inmates.

Housing

- The Ocala Metro ranked in the Top 5 metros in percentage increase in multi-family units (Parsons, July 2024)
- The Ocala Metro ranked # 38 metro in new home construction in 2023, ahead of Portland and just behind NYC (Zonda, August 2024)
- The Ocala Metro had the 2nd highest increase in home sales in Florida in the first half of 2024 (FloridaRealtors, July 2024)

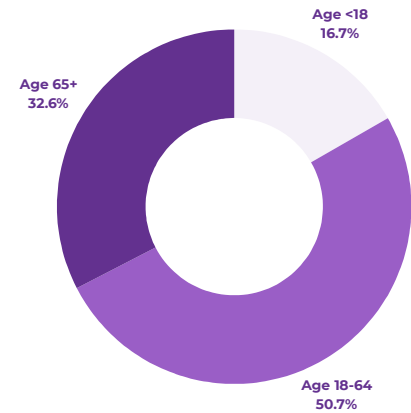
Employment

- 9.2% Growth in the private sector employment in 24 months (CEP, October 2023)

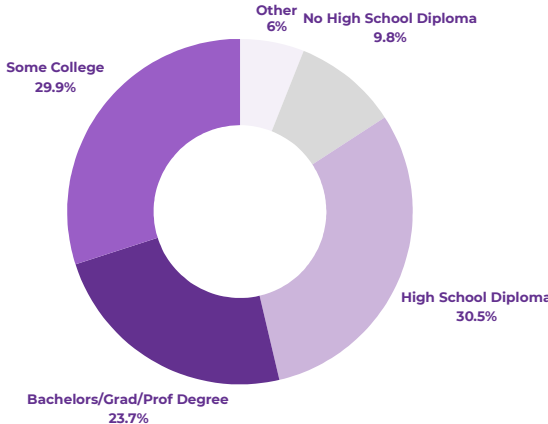
Income Growth

- Median Household Income Grew 31.4% faster than the US Average 2016-2020 (Ocala CEP, October 2023)

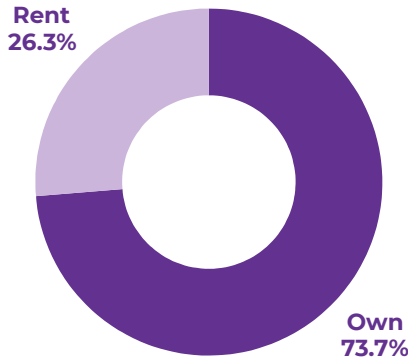
PERCENT OF POPULATION BY AGE



EDUCATION



HOME OWNERSHIP



DEMOGRAPHICS

This infographic contains data provided by Esri, Esri-Data-Axle, Esri-MRI-Simmons, ACS.
The vintage of the data is 2023, 2028 , 2017-2021

Key Facts



413,951
Population



164,385
Households



51.7
Median Age



\$48,793
Median Disposable Income

COMMUTERS



12.1%
Spend 7+ hours commuting
to and from work per week



79.5%
Drive Alone to Work

INCOME



\$33,468
Per Capita Income



\$55,740
Median Household
Income



\$180,750
Median Net Worth

Top 10 Principal Employers

Rank	Employer	Business	Employees	Percent of Total County Employment
1	Marion County Public Schools	Education	6,306	4.25%
2	HCA Florida Hospitals	Healthcare	2,712	1.83%
3	Advent Health Ocala	Healthcare	2,648	1.78%
4	State of Florida	Government	2,600	1.75%
5	Wal-Mart	Retail Sales	2,583	1.74%
6	Lockheed Martin	Manufacturing	1,600	1.08%
7	FedEx Ground	Distribution	1,500	1.01%
8	Publix Supermarkets	Retail Sales	1,488	1.00%
9	Marion County BCC	Government	1,368	0.92%
10	E-One, Inc.	Manufacturing	1,200	0.80%

Source: FY 2023 Marion County Annual Comprehensive Financial Report, page 219.

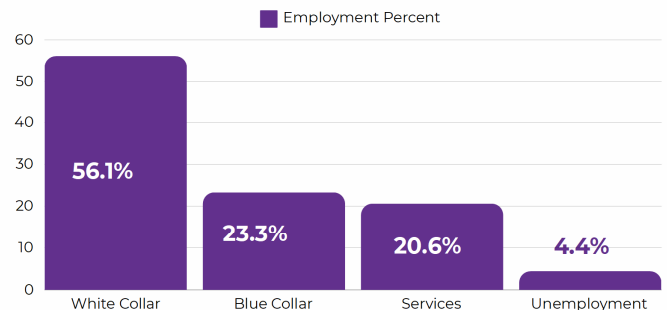
BUSINESS



118,185
Total Employees

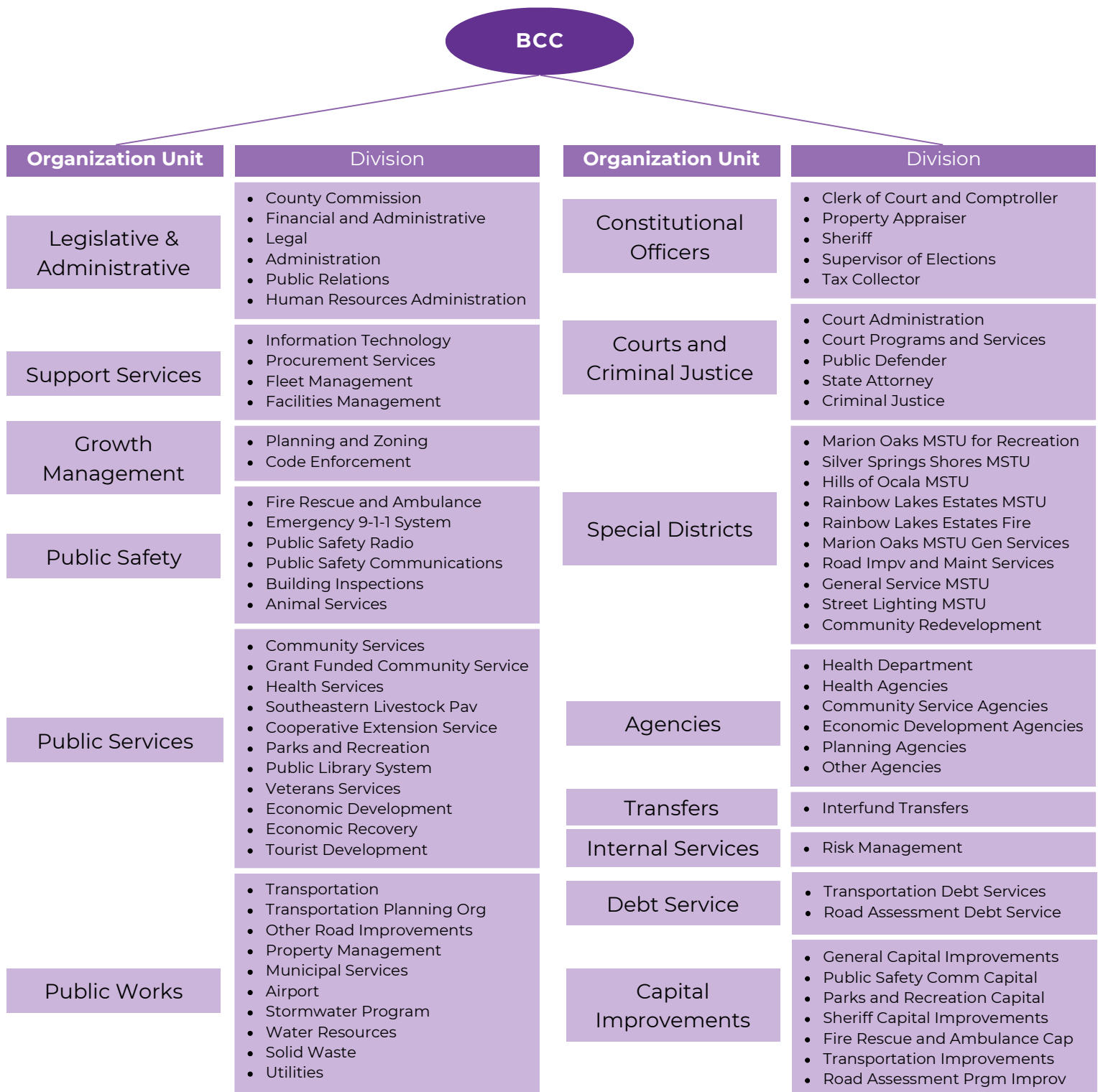
12,457
Total Businesses

EMPLOYMENT

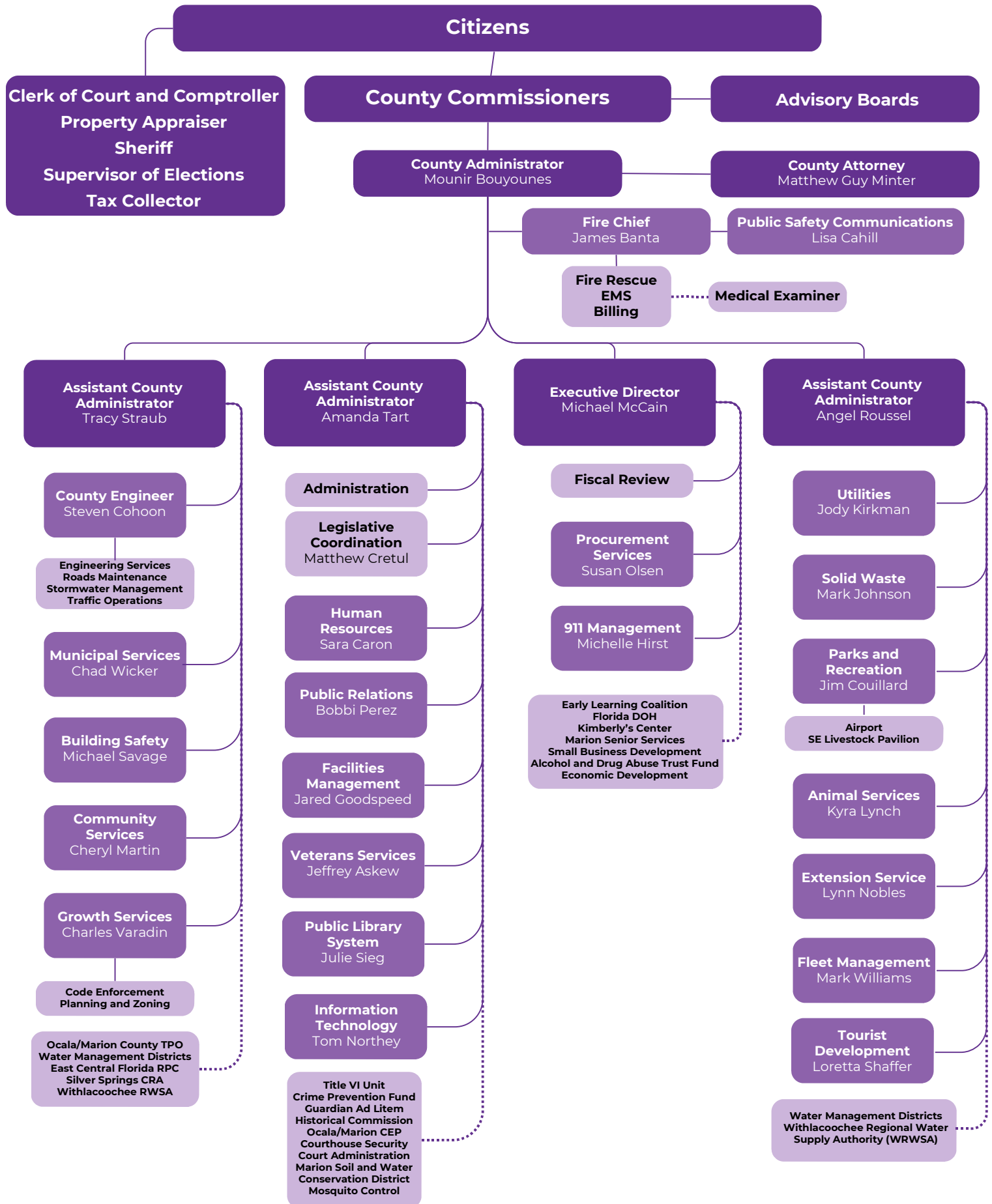


ORGANIZATIONAL STRUCTURE

The management of county departments is organized by functional groupings, the highest of which is the unit. Within the units are sub-units called divisions. Divisions may include one or more funds and cost centers based upon funding sources and compliance with the Florida Uniform State Chart of Accounts. The chart below summarizes the relationship of units and divisions. The organizational chart provides the hierarchy of reporting and the divisions under their direct supervision.



COUNTY ORGANIZATIONAL CHART



VISION STATEMENT

Marion County is a safe and well-planned community with a thriving economy that supports a high quality of life where family matters.

MISSION STATEMENT

Leading public service in genuine dedication to our citizens through professional operations and resource stewardship.



GUIDING PRINCIPLES

**Dedication to serve - Professional operations -
Resource stewardship**

CORE VALUES

**Humbleness - Respect - Commitment - Integrity -
Accountability - Discipline**

STRATEGIC PLAN SUMMARY

The “Empowering Marion for Success II” Plan is a five-year road map for county operations as we continue to deliver services to our citizens and visitors at the highest possible level.

As the previous plan concluded in 2021, county staff identified key areas of emphasis to consider in five separate elements throughout Marion County operations. These elements recognize that Marion County will continue to grow and change, and the implementation of each element detailed in the plan is essential in achieving the county’s vision for success.

The current plan consists of five key elements that each focus on a different aspect of county operations.

Organizational Experience Resources and Public Facilities Planning and Future Growth Public Infrastructure Public Safety

The **Organizational Experience** element of the plan details how we will further enhance internal and external customer experiences through our organization’s newly defined culture. This element focuses on employee satisfaction and workload through upgraded technology, better scheduling, competitive wages, and more. In turn, this will give employees more incentive to provide better experiences to our customers.

The **Resources and Public Facilities** element highlights current operations and maintenance goals, future needs for county buildings, outdoor assets and how we can highlight and promote them to the public, and how we can preserve our natural resources. This element covers how best to maintain the county’s three-million-square-feet of facilities while preserving our natural resources and keeping Marion County beautiful for years to come.

Throughout the **Planning and Future Growth** element, we look at methods to continue Marion County’s growth and attract businesses and families to our community while again preserving the county’s character and natural resources. Areas of interest in this element include the revision of our land uses, designated areas such as our Farmland Preservation Area, and the Urban Growth Boundary.

1 - Organization Experience

- A - Employee Experience - Work Environment
- B - Compensation
- C - Staff Development
- D - Customer Experience - Customer Service
- E - Communication
- F - Security to Prevent Cybersecurity Threats

2 - Resources and Public Facilities

- A - Operations and Maintenance
- B - Identify Future Needs
- C - Highlighting Outdoor Assets

3 - Planning and Future Growth

- A - Guide Future Growth and Housing
- B - Improve Permitting Process Review
- C - Analyze Current Urban Growth Boundary
- D - Promote Infill within Marion Oaks and Silver Springs Shores
- E - Strengthen Farmland Preservation Area
- F - Review Comprehensive Plan
- G - Improve Broadband Service Countywide

STRATEGIC PLAN SUMMARY

The **Public Infrastructure** element addresses how to best provide improved public infrastructure such as roadways, water and sewer utilities, and solid waste disposal while also considering the pressures of growth and funding constraints. This element looks at ways to promote growth in strategic locations and coordinate construction projects throughout the county to be financially responsible and minimally disruptive to the community.

Finally, the **Public Safety** element highlights ways to continue supporting our Public Safety Communications department and Marion County Fire Rescue through improvements to communication devices, radio towers, educational opportunities, safety equipment and facilities, personnel growth, and regulation incentives. These improvements will help provide the ability to deliver increased levels of fire and emergency medical services to our community.

4 - Public Infrastructure

- A - Provide for Existing Needs and Future Growth
- B - Improve Solid Waste Infrastructure and Update Master Plan
- C - Protect Water Resources
- D - Funding Strategies

5 - Public Safety

- A - 911 Management and Public Safety Communications Upgrades
- B - Implementation of Security Upgrades
- C - Radio System Upgrades and Refurbishment or Expansion of Existing Infrastructure
- D - Manage the Increased Demand for Emergency Services
- E - Community Paramedicine and Opioid Response
- F - Increase Animal Services Ability to Provide Services
- G - Public Safety Equipment
- H - Fire Rescue Needs
- I - Public Safety Regulations
- J - Alternative Firefighting Water Supplies

Within the Department Division section of this Budget Document, strategic goals and performance measures are identified as “SG” with the corresponding element.

- Example: **SG1B** = **S**trategic **G**oal **1**: “Organization Experience” - **B**: “Compensation”

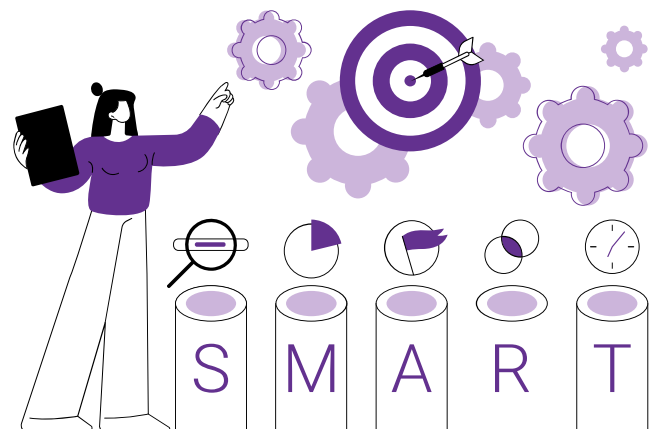
This plan is meant to be a living document, and as new challenges arise, it will be revised accordingly to accommodate changes per direction from the county commission. Through this plan, Marion County will continue to lead public service in genuine dedication to our citizens through professional operations and resource stewardship.

The full strategic plan is available on the County's website at:

<https://www.marionfl.org/agencies-departments/administration/empowering-marion-for-success>

Additional information on specific departmental initiatives can be accessed through the County's Operational and Strategic Plans. These plans provide a detailed overview of the sequential actions required to effectively realize the strategic goals. The Operational and Strategic Plans are located on the County's website at:

<https://www.marionfl.org/agencies-departments/administration/operational-strategic-plans>



LONG RANGE FINANCIAL PLANNING

In January of each calendar year, the Board of County Commissioners hold a Strategic Planning Workshop to discuss program or policy initiatives to be addressed during the Budget preparation process. The Budget office prepares and presents multi-year financial models for the major funds as well as those funds that are important to the Board of County Commissioners. Major funds are defined as those whose revenues and expenses are at least 10% of the total budget. *Three major funds: the General Fund 23.7%, Infrastructure Surtax 11.9%, and Utility Fund 10.6%, comprise more than 46% of the County's total budget.* The Fine and Forfeiture Fund, MSTU for Law Enforcement, Fire, Rescue and EMS Fund and Solid Waste are Funds of importance to the BCC and analyzed annually along with any other minor fund that the Budget Office identifies as an area of concern. Taking a long-term view of these funds allows the County to obtain a better understanding of the County's future financial opportunities and challenges.

The financial models are dynamic and change constantly as Budget analyzes and adjusts assumptions. Overall, the models are tools to illustrate the impact of policy decisions and potential trends. The Forecast includes three key elements; the forecast of fund stability based on anticipated recurring revenues and expenditures without any policy or program changes, revenue needs to fund capital projects that were previously approved for inclusion in the capital improvement program, and an assessment of the economic environment that may impact future budgets.

Fund Stability

Florida statutes required a balanced budget, the Long-Range Plan follows the best practice of maintaining a structurally balanced budget where annual recurring expenditures are funded from new revenues of the same fiscal year. Estimates are derived from actual expenditures and receipts to project the impact of growth (population and income) and inflation (CPI) on the ending fund balance of the current fiscal year and the following four years. Additionally, the model targets the use of one-time (non-recurring) revenues for non-recurring expenditures such as capital projects and capital expenditures. Excess revenues or the unspent operating funds from the previous year are first applied to the fund balance reserve requirement, remaining funds are then applied to capital needs. Finally, a conservative approach to revenue estimates is utilized to avoid budget shortfalls.

Population Growth Trends

Marion County continues to expand its economy while attracting a mix of both working and retired citizens. *The average five-year trend for growth has increased to 2.81% from the 2024 five-year trend of 2.06%.* This trend is anticipated to continue, thereby increasing demands for public goods and services in future years.



BEBR	2020	2021	2022	2023	2024	Estimate 2025	Estimate 2026	Estimate 2027	Estimate 2028	Estimate 2029
Population	368,135	381,176	387,232	398,552	413,951	425,583	437,542	449,837	462,477	475,473
% Increase	2.14	3.54	1.59	2.92	3.86	2.81	2.81	2.81	2.81	2.81

LONG RANGE FINANCIAL PLANNING

Consumer Price Index and Federal Rate Trends

The philosophy of the Federal Reserve is to maintain inflation at 2% to meet its mandate for maximum employment and price stability. When households and businesses can reasonably expect inflation to remain low and stable, they are able to make sound decisions regarding saving, borrowing and investing which contributes to a functioning economy. *In January 2024 the inflation for FY 2025 was projected at 3.5% with a conservative 0.25% reduction in subsequent years.* More recent data indicates that inflation is approaching 2% and these assumptions will be revisited in January 2025.

Taxable Property Value

The State of Florida analyzes and projects property tax rolls as part of its mandate to determine the Required Local Effort (RLE) for school district millages. The Office of Economic and Demographic Research (EDR) expected that rising interest rates will slow the housing market, decrease demand and prices. The projected taxable value increases as reported during the August 1, 2023, Revenue Estimating Conference from the EDR were utilized in the Long-Range Plan for FY 2026-2028. The increases to taxable property values as follows:

FY 2025-26	8.5%
FY 2026-27	7.6%
FY 2027-28	6.6%

Cost Drivers for Budget Expenditures

Employee Benefits: Health Insurance is projected to increase by 8% as an average of prior year increases. Growth and Inflation for expenditures are estimated at 3.5%. Florida Retirement increases are projected at 10%. Some operating supplies such as metal pipes and asphalt that have a commodities-based inflation factor will be individually evaluated and projected.

Fund Balance Requirement

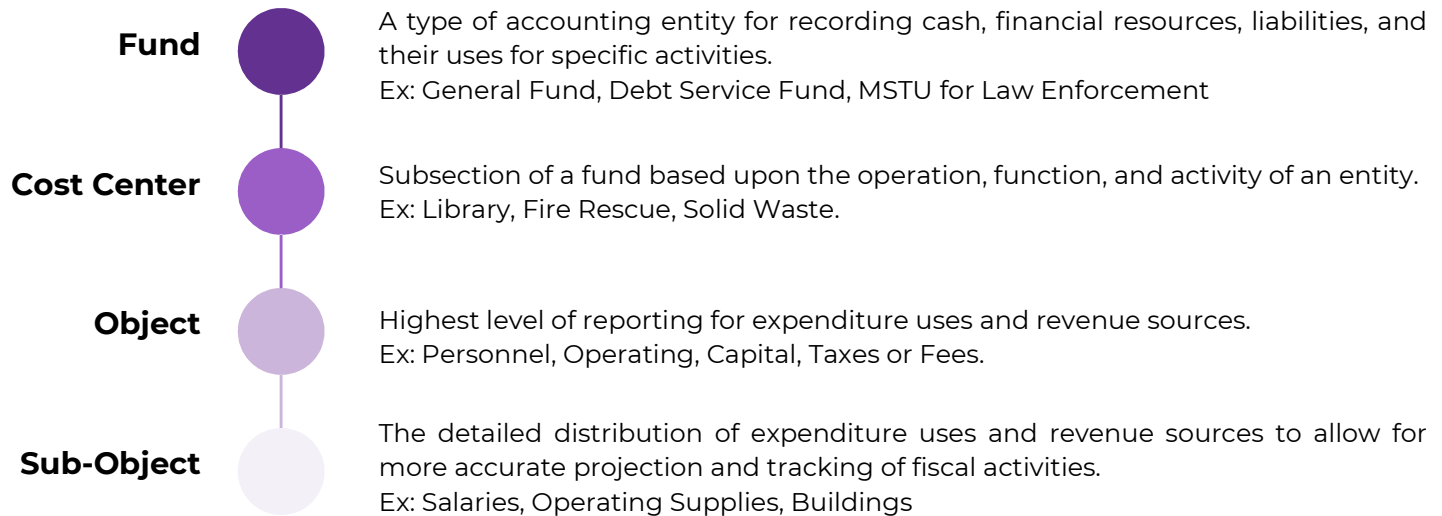
In accordance with GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definition" Marion County has established a Fund Balance target of 20% of operational expenditures for the General Fund. In December of each year, the Finance Department performs a test to determine the appropriate reserve and compliance. This calculation is then used to set the unassigned Cash Carry Forward for the forthcoming budget. *The calculated Fund Balance requirement for FY 2025 is \$20,308,000 and is projected accordingly.*



ACCOUNTING STRUCTURE

Section 218.33, Florida Statutes (F.S.), states “Each local governmental entity shall follow uniform accounting practices and procedures as promulgated by rule of the department to assure the use of proper accounting and fiscal management by such units. Such rule shall include a uniform classification of accounts.”(UAS) This does not preclude local entities from maintaining more detailed records for their own use. Marion County conforms to the rules of the UAS which differs from the Managerial oversight of the Divisions by the County Administrator and his staff. Management may combine multiple funds and cost centers into a single division for reporting costs, whereas the financial records require the separation of revenues based on geographical and permitted uses of funds. The following overview of the Chart of Account structure and Fund types is meant to differentiate the Financial record keeping from the management activities of the county.

Chart of Account Structure



Fund Groups and Fund Types

Category	Fund #	Title	Description
Governmental Modified Accrual	0010 0016	General Fund	Accounts for all financial resources not accounted for and reported in another fund. Includes the subfund for grants. Must be for a public purpose.
	1000-1999	Special Revenue Funds	Accounts for the proceeds of specific revenue sources that are restricted by geographic boundaries or committed to expenditures for specific purposes other than debt service or capital projects. Ex: Fine and Forfeiture Fund, MSTU for Law Enforcement, Fire Rescue Fund, MSTUs and MSBUs, Impact Fees, Transportation.
	2000-2999	Debt Service Funds	Accounts for financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Ex: Bond Series
	3000-3999	Capital Projects Funds	Accounts for financial resources that are restricted, committed, or assigned to expenditure for capital outlays. Ex: Infrastructure Surtax
Proprietary Full Accrual	4000-4999	Enterprise Funds	Accounts for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Ex: Solid Waste and Utilities
	5000-5999	Internal Service Funds	Accounts for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost- reimbursement basis. Ex: Insurance Fund

BASIS OF ACCOUNTING

Basis of Budgeting

Marion County follows the Generally Accepted Accounting Principles (GAAP) for accounting and financial reporting. As such, the General, Special Revenue, Debt Service, and Capital Project Fund budgets are prepared utilizing the modified accrual basis of accounting, except that encumbrances are treated as the equivalent of expenditures, as opposed to a reservation of fund balance. Revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the fiscal period. Expenditures are recorded when a liability is incurred. Debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due, using current financial resources. Capital expenditures are budgeted as expenses, but these must be capitalized under the accrual method of accounting in the financial statements. Finally, depreciation and amortization are not budgeted items.

The Financial reporting for the Proprietary Funds and Internal Service Funds are prepared on the full accrual basis of accounting. These funds include the Utilities Fund for Water and Wastewater, Solid Waste, and the Insurance Funds. Under the full accrual basis, revenues are recorded when earned such as water user fees being recognized as revenue when the bills are prepared while expenses are reported when a liability is incurred, regardless of the timing of related cash flows, using the economic resources measurement focus of accounting. For the purposes of preparing an annual budget, the starting fund balance reflects only the unassigned resources that are readily available to fund appropriations.

Major Funds

A Major Fund is any fund where expenditure appropriations comprised 10% or more of the Budget. Marion County has three such funds that comprise 46.1% of the Budget: The General Fund, Infrastructure Surtax Capital Projects Fund and the Marion County Utility Fund. While less than 10%, the following Funds are of importance to the Board of County Commissioners: Fine and Forfeiture Fund, Transportation Maintenance Fund, Fire, Rescue and EMS Fund, MSTU for Law Enforcement Fund, Solid Waste Disposal Fund and the Insurance Fund. Combined these nine funds constitute 77.3% of the Adopted FY 2025 Budget:

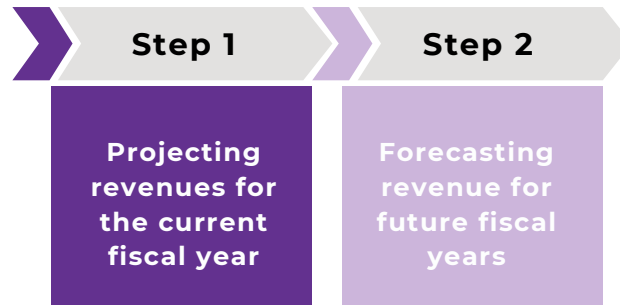
Major Fund	Purpose	FY 2023 Adopted Budget		FY 2024 Adopted Budget		FY 2025 Adopted Budget	
		\$ Amount	% of Total	\$ Amount	% of Total	\$ Amount	% of Total
General Fund	Countywide goods and services provided for a public good	251,927,453	20.9	310,569,318	22.0	336,282,741	23.7
Infrastructure Surtax Capital Projects Fund	Accounting for 1 percent tax revenue and expenditures for roads and public safety capital projects	183,988,931	15.3	217,705,175	15.4	169,445,358	11.9
Marion County Utility Fund	Water and Wastewater services	96,790,951	8.0	121,634,461	8.6	150,363,421	10.6
Fine and Forfeiture Fund	Fund criminal expenses, fees, and costs in a county	24,828,735	2.1	30,604,155	2.2	36,508,359	2.6
Transportation Fund	Operational cost for Transportation	75,407,986	6.3	100,771,730	7.2	73,809,626	5.2
Fire, Rescue and EMS Fund	Non-countywide first responder and fire services	69,208,956	5.7	79,226,804	5.6	84,925,437	6.0
MSTU for Law Enforcement Fund	Non-countywide law enforcement services	80,044,605	6.6	94,906,835	6.7	112,630,981	7.9
Solid Waste Disposal Fund	Countywide solid waste disposal and recycling costs	66,326,865	5.5	64,000,269	4.5	66,086,828	4.7
Insurance Fund	Internal Service Fund for the management of Insurance and employee benefits	56,718,273	4.7	68,387,688	4.9	68,810,456	4.8

The line item budget with full account detail is available at:

<https://www.marioncountyclerk.org/departments/budget/bocc-budget/>

REVENUE PROJECTION PROCESS

Revenue estimates progress through two stages during the budget development process.



Projecting revenue in the current year starts with a review of actual receipts relative to both the budget and prior receipt history.

Questions that are answered:

- **Are revenues performing at a consistent rate?**
- **Is the performance consistent with revenue receipts for the past three years?**
- **Are there factors that influence the timing of revenue?**
- **Are there any short-term fiscal considerations which could impact revenue?**
- **Is there a State or Federal contract or estimate for the revenue?**
- **Is the revenue recurring or non-recurring?**

Once answered, revenues are estimated using one of the following methodologies.

- **Fixed rate** – Revenues are a set amount subject to legal provisions for collections. Grants and contracts are included with fixed agreements. Special Assessments and Ad valorem taxes are included in this category as current year revenues are assigned to parcels. Early pay fees as well as delinquency rates are consistent.
- **Seasonality** - Revenues in which receipts are predictably higher during specific months of the fiscal year. When projecting the anticipated income for the fiscal year consideration is taken for the history of receipts through the same months in prior fiscal years. This category comprises the largest range of revenues and accounts such as park fees, tourism taxes, water usage fees, airport fuel usage, and sales taxes.
- **Limited collection** – Revenues that are not permanent and will sunset after a specific time period. Includes temporary Grants and short-term government relief such as the American Rescue Plan.
- **Monthly average** – Revenues are routine and consistently collected on a recurring basis. Collection in this category include items such as rents and leases.
- **Scaling** – Revenues are estimated relative to historical actual receipts.

Forecasting Future Revenues

Once current year revenues are estimated, forecasts are built utilizing time-series analysis. This statistical method of revenue projection utilizes historical data points collected over a period of time to identify patterns and trends of change. The primary data points for forecasting include population change, taxable property value change, inflation, and government policy. The first year of the forecast is incorporated into the Proposed budget and may be adjusted based on new data throughout the budget development process.

MAJOR REVENUE SOURCES

*Revenue projection herein represents net budgeted estimates less 5% for FY 2024-25 if applicable.

Ad Valorem Taxes

Property taxes are ad valorem taxes levied on the taxable value of real and tangible personal property in the County and are the largest source of tax revenue received. Certified taxable property values for 2024, which were prepared by the Marion County Property Appraiser in accordance with the provisions of Section 200.065(8), were used in computing the millage rates and estimated revenue figures for all currently existing taxing entities. Any percentage increase in the taxes proposed over the rolled-back rate must be advertised in a display ad prior to the adoption of the budget. There are also statutory limits on the amount of ad valorem tax revenue that the County may levy. Upon receipt of final taxable values, we provide the Board with details of maximum millage levy calculations. A detailed report on the millage rates, assessed values and estimated tax receipts is located on page 68.



Non Ad Valorem Assessment Revenue

As presented, the budget includes non-Ad Valorem special assessment revenues that will be collected by the tax collector as a part of the tax bill process. Final adoption of the various special assessment rates will be coordinated by the County's office of MSTU's and Assessments. The assessment levy amounts are included within the budget document, other than those amounts associated with the County's various road assessment program.

Communication Services Tax

The County receives a portion of taxes levied on communication services such as cable television and cell phone services. The estimated proceeds of Communication Services Tax as distributed from the State of Florida have been budgeted in the total amount of \$2,203,000. An amount of \$2,031,585 has been budgeted within the General Fund. The remaining \$171,415 generated through a permit fee add-on rate has been appropriated in the County Transportation Maintenance Fund. The permit fee add-on rate is allowed in that the County opted to forgo the collection of permit fees in lieu of imposing this portion of the Communication Services Tax.

Major Revenue Summary

Major Revenue	FY 2024-25 Adopted Budget
Ad Valorem Taxes	274,045,983
Non Ad Valorem Assessment Revenue	62,485,643
Communication Services Tax	2,203,000
County Revenue Sharing	14,502,791
Local Government Half-Cent Sales Tax	36,053,269
Medicaid Managed Care	16,479,141
Total (\$)	405,769,827

County Revenue Sharing

A percentage of net cigarette tax collections and net sales and use tax collected by the State of Florida are shared with counties according to an allocation formula based on three factors: (1) county population; (2) unincorporated county population; and (3) county sales tax collections. Apart from certain restrictions regarding the pledging of revenue for payment of debt service, there are no specific restrictions for the expenditure of County revenue-sharing proceeds.

Local Government Half-Cent Sales Tax

A half-cent sales tax is collected by the State of Florida and returned to counties for general operational purposes. A local government half-cent sales tax refers to a specific type of sales tax imposed at the local level, typically by a city or county government. This tax is called a "half-cent" sales tax because it amounts to 0.5% of the purchase price of taxable goods and services. It is a percentage of the total sales price, and it is added to the cost of the items or services purchased by consumers within the jurisdiction where the tax is imposed.

Medicaid Managed Care

The local provider participation fund, also known as a provider assessment fund or provider tax, is a mechanism used by some states to generate revenue for Medicaid programs. In such a fund, healthcare providers in the state contribute a designated amount of money based on their revenue or a specific assessment formula. The revenue generated from these assessments is typically used to draw down federal Medicaid matching funds. These funds are used to support Medicaid programs, increase provider reimbursement rates, expand Medicaid services, or cover the state's share of Medicaid costs without relying solely on general state funds.

MAJOR REVENUE SOURCES

911 Emergency Telephone Fees

A 40 Cent per phone line monthly fee is collected by the County to fund the cost of the 911 Emergency Communications System.

Medical Examiner

The costs of the 5th District Medical Examiner's Office and the 24th District Medical Examiner's Office incurred through the Marion County budget are offset by reimbursements from Marion County and the other Counties in the District in the estimated amount of \$6,518,319. The total Medical Examiner budget of \$9,931,264 are offset by the above stated reimbursement such that costs are shared on a pro-rata population basis that also provides for an administrative cost reimbursement for Marion County. Costs are also offset by fees estimated at \$1,040,000.

Ambulance Fees

Ambulance fees are charges assessed for the use of ambulance services provided by emergency medical service (EMS) providers or ambulance companies. These fees are typically billed to individuals, insurance companies, or government programs and are intended to cover the costs associated with responding to and transporting patients in need of emergency medical care. The County's Emergency Medical Services total fees are estimated to be \$31,145,392, which is comprised of \$27,450,000 in ambulance fees as well as \$343,000 in ambulance fees related to special events. Ambulance supplemental revenue is \$3,352,392, which nets \$790,003 to the General Fund after payment to AHCA of \$2,562,389.

Tax Collector Fees

This revenue includes fees collected for services provided by the office of the Tax Collector and remitted to the County.



Major Revenue Summary

Major Revenue	FY 2024-25 Adopted Budget
911 Emergency Telephone Fees	2,363,000
Medical Examiner	9,931,264
Ambulance Fees	31,145,392
Tax Collector Fees	8,777,000
Facilities Fees	483,333
Tourist Development Tax	4,384,128
Building Permits and Other	8,074,000
Fleet Management	8,257,221
Total (\$)	73,415,338

Facilities Fees

These fees have been appropriated in the General Fund pursuant to a County ordinance enacting a \$15 surcharge upon criminal and non-criminal traffic violations. These fees have been appropriated primarily for funding of the cost for contracted Judicial Center security and a 10% portion thereof has been designated to fund the Law Library. Appropriation of these funds is within the limited purposes set forth in Florida Statutes. This revenue source is a result of enacting legislation related to revisions to Article V of the Florida Constitution.

Tourist Development Tax

The tourist development tax is collected from rental lodging and used to promote tourism in the County. The County collects a 4% Tourist Development Tax levied on transient rentals (hotels, motels and other living quarters occupied for a term of 6 months or less). The proceeds are restricted to the purpose of promoting tourism within Marion County.

Building Permits and Other Building Safety Revenue

These revenues are dedicated to funding the operating costs of the County's Building Safety Fund.

Fleet Management

Fees are charged as an offset to the costs incurred by the County's Fleet Management Cost Center. Fees for the provision of vehicle maintenance are charged to user cost centers funded outside of the General Fund and fuel costs are charged to all County user cost centers. Estimated Vehicle Maintenance reimbursements are \$3,252,000 and estimated Fuel reimbursements are \$5,005,221.

MAJOR REVENUE SOURCES

Constitutional Fuel Tax

The estimated proceeds of the 80% portion of the Constitutional Fuel Tax have been budgeted in the amount of \$4,113,842. Proceeds of this revenue are appropriated for road construction. The estimated proceeds of the 20% portion of the Constitutional Fuel Tax have been budgeted in the amount of \$1,028,461. Expenditure of these proceeds has been appropriated for the cost of road materials and supplies for use in the operations of the County Road & Bridge Cost Center. Upon receipt of official revenue estimates from the State, it may be necessary to modify the budgeted amount for both of these revenues.

Local Option Fuel Tax (6 Cents)

The estimated proceeds of the Six Cent Local Option Fuel Tax have been budgeted within the County Transportation Maintenance Fund. This amount represents Marion County's current share of total tax receipts. Upon receipt of official revenue estimates from the State, the proposed budgeted amount may be modified. The official revenue estimate is included in the adopted budget. The Local Option Gas Tax revenues are primarily used to offset the costs associated with the Transportation Cost Center, and Ocala/Marion County Transit that are funded from the County Transportation Maintenance Fund.

Local Option Fuel Tax (second 5 Cents)

The estimated proceeds of the 2nd Local Option Fuel Tax- 5 Cents have been budgeted in the amount of \$6,389,598. This amount represents Marion County's current share of total tax receipts. Upon receipt of official revenue estimates from the State, it may be necessary to modify the budgeted amount for this revenue. A portion of these revenues, in the amount of \$4,130,577 provides funding for debt service payments related to the County's Transportation Improvement Bonds. The remaining \$2,259,021 along with any unexpended balance from the current fiscal year is appropriated for Transportation Improvements.



Major Revenue Summary

Major Revenue	FY 2024-25 Adopted Budget
Constitutional Fuel Tax	5,142,303
Local Option Fuel Tax (6 Cents)	10,162,166
Local Option Fuel Tax (second 5 Cents)	6,389,598
County Fuel Tax	2,266,481
County One Cent Voted Gas Tax	2,421,701
Impact Fees	9,315,790
Total (\$)	35,698,039

County Fuel Tax

The County Fuel Tax has been budgeted within the County Transportation Maintenance Fund. Upon receipt of official revenue estimates from the State, the proposed budgeted amount may be modified. The official revenue estimate is included in the adopted budget. The County Fuel Tax revenues are primarily used to offset the costs associated with the Transportation Center, and Ocala/Marion County Transit that are funded from the County Transportation Maintenance Fund.

County One Cent Voted Gas Tax (Local Option Ninth Cent Fuel Tax)

This revenue is included within the budget of the County Transportation Maintenance Fund as proceeds from the County One Cent Voted (or Ninth Cent) Gas Tax are authorized pursuant to the provisions of Marion County Ordinance Number 89 29. Upon receipt of official revenue estimates from the State, the proposed budgeted amount may be modified. The official revenue estimate is included in the adopted budget.

Impact Fees

Estimated Transportation Impact Fee revenues have been included in the budget. Expenditure of these proceeds, along with unexpended amounts from prior years, is appropriated for the planned costs of road construction intended to increase the capacity of the County's road system. Funds are collected and expended within each of two districts within the County, and the financial activity of each district is budgeted in each of the two separate Non-Countywide funds.

MAJOR REVENUE SOURCES

Recording Fees

An estimated \$668,000 of fees charged upon recording of documents in the Office of the Clerk of Court and Comptroller have been included in the adopted budget. These funds are distributed between the County's General Fund and Fine & Forfeiture Fund and have been appropriated for court-related technology costs. Appropriation of these funds is within the limited purposes set forth in Florida Statutes. This revenue source is a result of enacting legislation related to revisions to Article V of the Florida Constitution. The total requested budget for court-related technology costs is \$1,610,364 which is \$874,602 more than the estimated \$668,000 of related fees and \$67,762 reimbursement from Sumter County that will be funded from the County's general revenue.

Court Costs – Crime Prevention

A total of \$135,000 of estimated Court Costs are included in the budget of the Fine & Forfeiture Crime Prevention Fund. This revenue is separately accounted for pursuant to Florida Statutes section 775.083 for expenditure as follows, "The County, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under ss. 163.501-163.523." The Fund also includes \$40,000 of estimated ankle bracelet monitoring fees.

Additional Court Cost Fees

These fees have been appropriated in the Criminal Justice Court Costs Fund pursuant to a County ordinance enacting a \$65 surcharge upon disposed criminal cases. These funds have been appropriated for the anticipated cost of court system programs for Court Innovations, Legal Aid, Law Library and other juvenile programs. Appropriation of these funds is within the limited purposes set forth in Florida Statutes. This revenue source is a result of enacting legislation related to revisions to Article V of the Florida Constitution.

Alcohol and Drug Abuse Trust Fund

Estimated Court Costs are included in the budget of the Alcohol and Drug Abuse Trust Fund. This revenue is separately accounted for pursuant to Florida Statutes section 938.13 for expenditure of drug and alcohol treatment programs.

School Resource Officers

Anticipated revenue for School Resource Officers is included in the 2024-25 budget of the MSTU for Law Enforcement. The amount represents the expected payment to be received from the Marion County School Board for these services to be provided by the Sheriff's Office. The associated costs for these services are also included in the 2024-25 budget for the MSTU for Law Enforcement.

Major Revenue Summary

Major Revenue	FY 2024-25 Adopted Budget
Recording Fees	735,762
Court Costs - Crime Prevention	175,000
Additional Court Cost Fees	404,000
Alcohol and Drug Abuse Trust Fund	26,000
School Resource Officers	3,000,000
Water and Sewer Service	39,998,000
Solid Waste Disposal Program Fees	5,857,000
Total (\$)	50,195,762

Water and Sewer Service

Water and sewer service revenues refer to the income generated by a utility or local government from providing water and sewer services to residential, commercial, and industrial customers. These revenues are typically derived from charges and fees assessed to consumers for the delivery of clean water for consumption and wastewater (sewage) treatment and disposal. The estimated Water and Sewer Service revenues of \$35,824,000 are included within the budget of the Marion County Utilities Fund. Also included are estimated water and sewer connection fees in the amount of \$4,174,000. Expenditure of connection fees is limited to capital costs associated with increasing the capacity of the Water and Sewer system.

Solid Waste Disposal Program Fees

Solid waste disposal revenues refer to the income generated by a municipality, waste management company, or other entity involved in the collection, transportation, and disposal of solid waste, such as garbage, trash, and non-hazardous solid waste materials. These revenues are typically generated from fees charged to individuals, businesses, and institutions for the pickup and disposal of their solid waste. An estimated \$5,200,000 is included within the budget as proceeds from waste disposal fees (tipping charges) levied upon the waste tonnage for the various classes of solid waste. An estimated \$657,000 is included as proceeds of Recycling Fees.



MAJOR REVENUE SOURCES

Infrastructure Sales Tax

The Infrastructure Surtax is a one-cent discretionary sales tax enacted by a majority vote of the Board of County Commissioners and approved by voters in a countywide referendum. The proceeds of this surtax are restricted to public safety capital facilities, capital equipment needs, and transportation infrastructure. Public safety includes law enforcement, fire, animal control, and emergency medical services. A statutory formula is used to calculate the share of funds that are distributed to Marion County and the following five municipalities: (1) Ocala; (2) Belleview; (3) Dunnellon; (4) McIntosh; and (5) Reddick. The voter referendum approved Local Option Infrastructure Sales Tax is included in the budget of the Infrastructure Surtax Fund. The estimated revenue for fiscal year 2024-25 is \$18,218,681.

Balances Forward

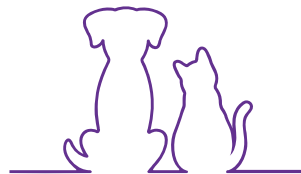
"Balances Forward" typically refer to revenues or income that are carried over from a previous period or fiscal year. In accounting and financial contexts, this term is often used to describe funds or revenue that were received but not fully utilized or recognized in the period they were initially received, and they are carried forward into subsequent periods. These amounts are defined as the amounts expected to be remaining at the end of the previous 2023-24 fiscal year. These amounts are generally used to fund the various 2024-25 fiscal year budgets until receipt of Ad Valorem Tax and non-Ad Valorem per parcel assessment revenues, which normally occurs late in the first quarter of the fiscal year. The total budgeted balances forward for FY 2024-25 is \$673,770,992.

Animal Center Cost Recovery

Pursuant to agreements with the Municipalities of Marion County, the budget includes \$426,063 for Animal Control Officer services as calculated by an independent consultant for Animal Control Services. The Municipalities were phased in over three years. The City of Ocala agreement limits their cost recovery to 10%. The agreements with Belleview, Dunnellon, McIntosh and Reddick limited their cost recovery to 50% in fiscal year 2021-22, 75% in fiscal year 2022-23 and 100% beginning in fiscal year 2023-24. Additionally, the City of Ocala agreement includes a provision to provide enhanced Animal Control services of two dedicated Animal Control Officers to the Municipality, the costs of which are to be reimbursed based on actual expenses. The reimbursement for fiscal year 2024-25 was prepaid and is included in fund balance projections.

**Animal Center Cost Recovery
Adopted FY 2024 to Adopted FY 2025**

Municipality	FY 2023 24 Adopted Budget	FY 2024 25 Adopted Budget	Increase (Decrease)
McIntosh	3,086	2,858	(228)
Belleview	33,812	34,658	846
Dunnellon	11,836	11,963	127
Reddick	3,664	2,852	(812)
Ocala	215,548	263,082	47,534
Ocala – Enhanced*	110,650	110,650	-
Total (\$)	378,596	426,063	350,392



FUND BALANCE

Fund balance reflects the net financial resources of a fund – the difference between assets and liabilities. In simpler terms, fund balance reflects what is available to spend for a fund. It is the goal of the County to maintain unassigned fund balance in the general fund sufficient to cover 20% of recurring expenditures, excluding constitutional officers, capital outlay, debt service, and grant-funded expenditures. If, at the end of any fiscal year, the actual amount of an unassigned fund balance falls below the targeted levels, the Board of County Commissioners prepares a budget plan, inclusive of any necessary budgetary adjustments, to restore the minimum fund balance requirement.

The County's estimation of a fund's fiscal position at fiscal year-end can be looked at in two ways - on a budgetary basis and on a projected year-end basis. On a budgetary basis State law requires a balanced budget, so a portion of the adopted budget is placed in reserves. Since these adopted reserves cannot be expended until they are first appropriated by amendment of the adopted budget, the reserves reflect an assumption of ending fund balance. In fact, sufficient reserves are included to ensure adequate funds are available at the beginning of the next fiscal year to meet payments.

On a projected year-end basis, the County projects how much of the appropriated funds in the adopted budget will actually be spent. Staff bases projections on past experience and current year-to-date trends. The remaining (unspent) appropriations will increase the ending fund balance. Similarly, by projecting excess revenues, the second component of the ending fund balance can be established. Excess revenues for local governments in Florida often result from a statutory requirement that governments only appropriate 95% of certain anticipated revenues. While a 95% factor may be reasonable for ad valorem collections, where adjustments to the tax roll and discounts for early payment result in collections of about 95%, it frequently results in an understatement of collections from other revenues. Actual revenues received in excess of the budget will also increase ending fund balance



The net change in fund balance is shown in the tables on the next two pages with notes of explanation. Notable Fund Balance changes from FY 24 to FY 25 include the following:

Fine and Forfeiture Fund

The increase in fund balance is necessary to maintain approximately a 20% operating fund balance that allows for an appropriate level of cash flow until the collection of ad valorem taxes is received.

MSTU for Law Enforcement

The increase in fund balance is necessary to maintain approximately a 20% operating fund balance that allows for an appropriate level of cash flow until the collection of ad valorem taxes is received.

RLE Fire Protection MSBU

The RLE Fire Protection MSBU is being phased out with the services being provided by the Fire, Rescue and EMS Fund. This is year 3 of a 3-year transition to draw down the fund balances.

Solid Waste Disposal Fund

The reduction in fund balance is due to increased recurring operating costs exceeding the recurring special assessment revenue. The fund utilized excess fund balance and is pursuing a rate study for FY 2025 to stabilize the funds long-term fiscal position.

Insurance Fund

The decrease in fund balance is due to the expenditure of excess funds for the development of an Employee Health Center as well as significant losses for self insured claims related to property loss in FY 2024.

FY 24 ESTIMATED ENDING FUND BALANCE

Description	Beginning Fund Balance	Revenues and Sources	Expend/Uses	Ending Fund Balance	Change	Percent Change
General Fund						
General Fund	108,993,292	233,918,076	243,882,834	99,028,534	(9,964,758)	-9.1%
Subtotal	108,993,292	233,918,076	243,882,834	99,028,534	(9,964,758)	-9.1%
Special Revenue Funds						
Fine and Forfeiture Fund ⁽¹⁾	6,700,871	25,991,870	24,865,629	7,827,112	1,126,241	16.8%
Crime Prevention Fund ⁽⁵⁾	1,233,057	243,177	652,753	823,481	(409,576)	-33.2%
County Transportation Maintenance Fund ⁽²⁾	24,237,323	27,384,022	30,466,665	21,154,680	(3,082,643)	-12.7%
80% Gas Tax Construction Fund ⁽⁴⁾	10,308,910	4,726,312	1,585,186	13,450,036	3,141,126	30.5%
20% Gas Tax Construction Fund ⁽⁴⁾	4,293,946	1,253,205	1,174,372	4,372,779	78,833	1.8%
2nd Local Option Fuel Tax Fund ⁽⁴⁾	10,134,092	3,849,729	1,141,786	12,842,035	2,707,943	26.7%
Sidewalk Construction Fund ⁽²⁾	930,165	202,894	291,745	841,314	(88,851)	-9.6%
Marion County Airport Fund ⁽⁴⁾	269,135	1,660,957	1,654,228	275,864	6,729	2.5%
Marion County Health Unit Trust Fund ⁽⁴⁾	407,680	3,302,654	2,720,000	990,334	582,654	142.9%
Local Provider Participation Fund ⁽⁵⁾	3,049,051	35,819,105	37,998,619	869,537	(2,179,514)	-71.5%
Opioid Settlement Fund ⁽⁷⁾	3,252,373	2,240,822	-	5,493,195	2,240,822	68.9%
Alcohol and Drug Abuse Trust Fund ⁽⁶⁾	55,144	28,449	20,000	63,593	8,449	15.3%
Criminal Justice Court Costs Fund ⁽⁶⁾	525,655	448,327	376,867	597,115	71,460	13.6%
Law Enforcement Trust Fund ⁽⁶⁾	727,123	182,727	48,000	861,850	134,727	18.5%
Sheriffs Educational Fund ⁽⁶⁾	942,877	109,178	-	1,052,055	109,178	11.6%
Federal Equitable Sharing Fund ⁽⁶⁾	48,062	225,998	-	274,060	225,998	470.2%
911 Management Fund ⁽⁶⁾	3,770,040	2,695,058	1,705,449	4,759,649	989,609	26.2%
Tourist Development Tax ⁽²⁾	12,922,024	6,036,480	8,768,151	10,190,353	(2,731,671)	-21.1%
Parks and Recreation Fees Fund ⁽⁴⁾	3,887,509	2,348,538	1,921,954	4,314,093	426,584	11.0%
Medical Examiner Fund ⁽⁴⁾	2,194,961	6,707,999	6,611,620	2,291,340	96,379	4.4%
MSTU for Law Enforcement ⁽¹⁾	14,291,541	86,695,180	83,759,040	17,227,681	2,936,140	20.5%
Fire Rescue and EMS Fund ⁽⁵⁾	20,926,419	64,113,294	66,981,501	18,058,212	(2,868,207)	-13.7%
Stormwater Program ⁽⁶⁾	12,292,543	4,860,413	4,188,965	12,963,991	671,448	5.5%
Building Safety Fund ⁽⁵⁾	10,293,158	8,558,605	9,095,700	9,756,063	(537,095)	-5.2%
Local Housing Assistance Trust Fund ⁽⁶⁾	7,385,021	4,865,241	3,472,108	8,778,154	1,393,133	18.9%
American Rescue Plan Local Fiscal Recovery Fund ⁽⁴⁾	3,475,247	63,524,059	16,962,252	50,037,054	46,561,807	1339.8%
American Rescue Plan Emergency Rental 2 Fund ⁽⁵⁾	143,976	82,605	226,581	-	(143,976)	-100.0%
American Rescue Plan HOME Fund ⁽⁵⁾	-	132,637	132,637	-	-	N/A
American Rescue Plan LATCF Fund ⁽⁵⁾	-	-	-	-	-	N/A
Silver Springs Community Redevelopment Area Trust Fund ⁽⁵⁾	396,449	394,198	412,049	378,598	(17,851)	-4.5%
Impact Fees Funds ⁽⁴⁾	36,478,902	11,252,314	9,501,534	38,229,682	8,547,509	23.4%
RLE Comm Res Facility MSTU ⁽⁴⁾	78,158	296,221	181,764	192,615	114,457	146.4%
RLE Fire Protection MSBU ⁽¹⁾	476,588	194,072	351,488	319,172	(157,416)	-33.0%
Marion Oaks MSTU ⁽⁴⁾	661,678	1,468,764	1,313,387	817,055	155,377	23.5%
Marion Oaks MSTU for General Services ⁽⁶⁾	908,416	1,481,131	1,236,725	1,152,822	244,406	26.9%
Silver Springs Shores Special Tax District ⁽⁵⁾	689,864	1,168,608	1,262,657	595,815	(94,049)	-13.6%
Hills of Ocala MSTU for Recreation ⁽⁴⁾	65,873	52,645	37,917	80,601	14,728	22.4%
Road Improvement and Maintenance Municipal Service Units ⁽²⁾	12,118,414	5,016,788	5,523,878	11,611,324	(507,090)	-4.2%
General Municipal Service Units ⁽⁴⁾	552,796	123,026	65,238	610,584	57,788	10.5%
Street Lighting Municipal Service Units ⁽⁶⁾	218,778	106,175	76,566	248,387	29,609	13.5%
Subtotal	211,343,819	379,843,477	326,785,011	264,402,285	59,855,195	28.3%

FY 24 ESTIMATED ENDING FUND BALANCE

Description	Beginning Fund Balance	Revenues and Sources	Expend/Uses	Ending Fund Balance	Change	Percent Change
Debt Service Funds ⁽³⁾						
Public Improvement Transportation Debt Service	3,420,135	4,133,645	4,750,523	2,803,257	(616,878)	N/A
Series 2012A Debt Service Fund	123,941	2,930	126,871	-	(123,941)	N/A
Series 2013A Debt Service Fund	46,464	1,099	47,563	-	(46,464)	N/A
Series 2014A Debt Service Fund	84,484	125,434	209,918	-	(84,484)	N/A
Series 2015A Debt Service Fund	22,190	29,899	44,691	7,398	(14,792)	N/A
Series 2016A Debt Service Fund	53,837	90,498	144,335	-	(53,837)	N/A
Series 2017A Debt Service Fund	71,662	136,428	183,236	24,854	(46,808)	N/A
Series 2019A Debt Service Fund	45,514	80,078	98,382	27,210	(18,304)	N/A
Series 2021A Debt Service Fund	255,520	205,128	460,648	-	(255,520)	N/A
Series 2022A Debt Service Fund	18,823	71,198	90,021	-	(18,823)	N/A
Subtotal	4,142,570	4,876,337	6,156,188	2,862,719	(1,279,851)	N/A
Capital Project Funds						
Parks Capital Project Fund ⁽⁴⁾	279,675	15,600	750	294,525	14,850	N/A
Public Improvement Transportation Capital Projects Fund ⁽⁴⁾	589,835	33,504	-	623,339	33,504	N/A
Infrastructure Surtax Capital Projects ⁽²⁾	155,239,994	74,700,000	81,906,383	148,033,611	(7,206,383)	N/A
Series 2022A Capital Projects Fund ⁽²⁾	42,396	402	42,798	-	(42,396)	N/A
Subtotal	156,151,900	74,749,506	81,949,931	148,951,475	(7,200,425)	N/A
Enterprise Funds						
Solid Waste Disposal Fund ⁽¹⁾	50,693,493	23,231,583	29,420,988	44,504,088	(6,189,405)	-12.2%
Marion County Utility Fund ⁽⁴⁾	70,874,100	80,997,561	55,909,465	95,962,196	25,088,096	35.4%
Subtotal	121,567,593	104,229,144	85,330,453	140,466,284	18,898,691	15.5%
Internal Service Funds						
Insurance Fund ⁽¹⁾	22,620,441	50,487,384	55,048,130	18,059,695	(4,560,746)	-20.2%
Subtotal	22,620,441	50,487,384	55,048,130	18,059,695	(4,560,746)	-20.2%
Total	624,819,615	848,103,924	799,152,547	673,770,992	48,951,377	7.8%

Funds that are primarily capital projects, grants, or debt service are represented by an N/A in the Percent Change column.

Notes:

- (1) - See accompanying narrative for explanation of planned fund balance change.
- (2) - Reductions are due to planned expenditures of onetime funding for associated capital or grant funded projects.
- (3) - Debt service fund changes primarily reflect carryover of unexpended proceeds and annual reserve adjustments required under bond covenants.
- (4) - Increase in Fund Balance due to carryforward of capital projects.
- (5) - Reduction is due to planned expenditures of accumulated fund balance for programs.
- (6) - Increase of fund balance due to unexpected increases in interest income.
- (7) - Increase due to increased settlement.

PERSONNEL

The Personnel Services budget comprises 28% of the total County Budget. This includes the wages, and the employer paid benefit contributions to FICA, Medicare, the Florida Retirement System, health insurance, life insurance, disability and worker's compensation. The following pages highlight the distribution of Full Time Equivalents (FTEs) and benefits decisions as they impacted the Adopted FY 2024-25 budget.

FTE by Organization Unit

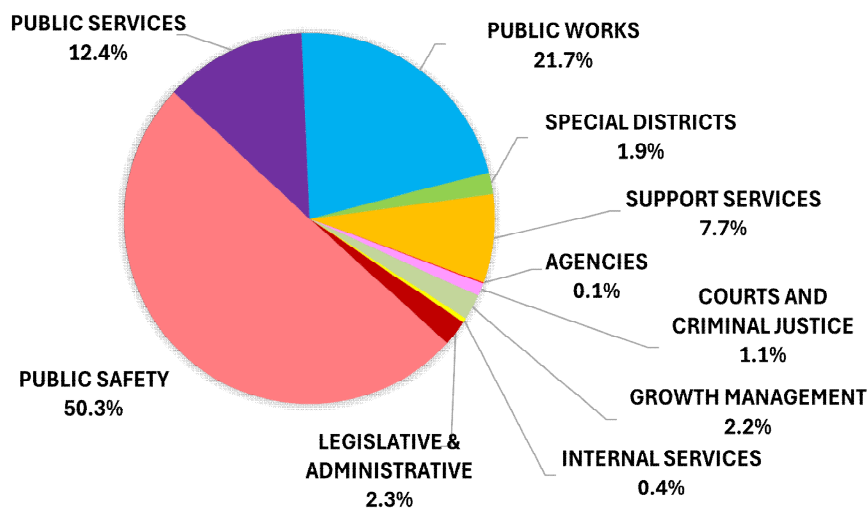
FY 25 Adopted

Organization Unit	FTE Total
Agencies	2.00
Courts and Criminal Justice	22.00
Growth Management	42.50
Internal Services	7.50
Legislative and Management	43.22
Public Safety	962.60
Public Services	236.74
Public Works	414.56
Special Districts	36.57
Support Services	147.00
Total	1,914.69

Full time equivalents (FTEs) measure staffing levels, representing the equivalent number of full-time employees for total hours worked (excluding overtime).

The chart and graph below display the adopted FTEs by Organization Unit.

*Does not include Constitutional Officers, RLE MSD or contract staffing.



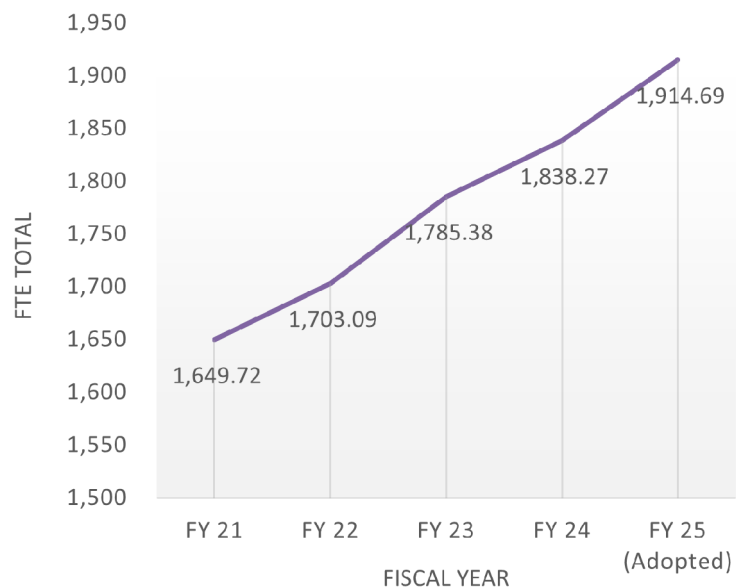
FTE History

The table and chart in this section show the total FTE amounts for each of the 5 corresponding years. As population in this county grows, so does the need for county services and staffing to maintain the level of service.

5 - Year FTE History

Fiscal Year	FTE Total
2020-21	1,649.72
2021-22	1,703.09
2022-23	1,785.38
2023-24	1,838.27
2024-25	1,914.69

*Does not include Constitutional Officers, RLE MSD or contract staffing.



PERSONNEL

Position Change Summary

As approved, the FY 2024-25 budget provided funding for a total of 77.44 new positions, 1 deleted position, 0.98 FTE increases, 16 position reclassifications, 23 salary adjustments, 9 title changes, and 8 position allocation changes. Located with the budget priorities of each division is a detailed explanation of the requested position changes. The cost center changes are summarized as follows:

Position Changes FY 2024-25

Fund Cost Center	New Positions	Deleted Positions	FTE Changes	Reclassified Positions	Salary Adj Positions	Title Changes	Allocation Changes	Net Cost with Benefits
General Fund								
Animal Services	9.24				2.00			663,699
Code Enforcement	2.00			1.00				175,934
Community Services	1.00							97,742
Cooperative Extension Service					2.00			2,352
County Administrator							-7.00	(677,307)
Court Administration Technology					4.00			16,032
Emergency Medical Services	15.00				2.00			987,168
Facilities Management	3.00							230,133
Fleet Management	2.00							134,086
Human Resources				1.00				11,930
Information Technology	4.00			2.00				307,318
Marion County Public Library System	3.00		0.37					227,226
Marion Soil Conservation District			0.50					35,033
Municipal Services	1.00					2.34		50,704
Parks and Recreation	1.00			1.00				94,761
Public Safety Communications	1.00			1.00				135,943
Public Relations (New Cost Center)							7.00	677,307
Subtotal - General Fund	42.24	-	0.87	6.00	10.00	2.34	-	\$3,170,062
Transportation Maintenance Fund				2.00				15,585
TMF Transportation Planning Organization		-1.00						(103,709)
911 Management Fund				1.00				6,304
Tourist Development Tax	2.00				3.00			149,285
Fire Rescue and EMS Fund	22.00			1.00	8.00			1,721,763
Building Safety Fund	4.00			1.00	2.00			292,413
Rainbow Lakes Estates MSD						0.33		-
Rainbow Lakes Estate MSTU for Road Imp						0.33		-
Marion Oaks MSTU						2.34		-
Marion Oaks MSTU for General Services			0.11			0.33		12,692
Silver Springs Shores Special Tax District				1.00		3.33		3,607
Solid Waste Disposal Fund	2.20			4.00				157,857
Marion County Utility Fund								
Utilities Management	1.00						1.00	169,595
Utilities Wastewater System	3.00							157,389
Utilities Water System	1.00						-1.00	(15,660)
Total	77.44	-1.00	0.98	16.00	23.00	9.00	-	\$5,737,183

*Does not include Constitutional Officers or contract staffing.

PERSONNEL

Salaries and Benefits

The adopted budget includes a 4% adjustment for Board direction on COLA or Merit increases to Regular Salaries and Wages and associated benefits for regular employees of the Board of County Commissioners. Salary adjustments for the Board of County Commissioners employee members of the Fire Rescue Union are pursuant to the terms of the collective bargaining agreement.

In addition to gross salary, the Board pays for the following benefits: cost of employees' participation in the Florida Retirement System, the employers matching portion of Social Security contributions, LTD, ADD, Life, Health Insurance and Worker's Compensation. The retirement contribution rates utilized in the proposed 2024-25 budget are those rates in effect beginning July 1, 2024. In addition to the above employer contribution rates, employees are required to contribute 3% of their gross salary for participation in the Florida Retirement System. Worker's Compensation rates fluctuate annually based on class claims history. There are no proposed changes for Social Security, LTD, ADD, and Life, and Health Insurance from the previous fiscal year.

The table below summarizes the rate difference between the Adopted FY 2024 and Adopted FY 2025 Retirement and Worker's Compensation benefits.

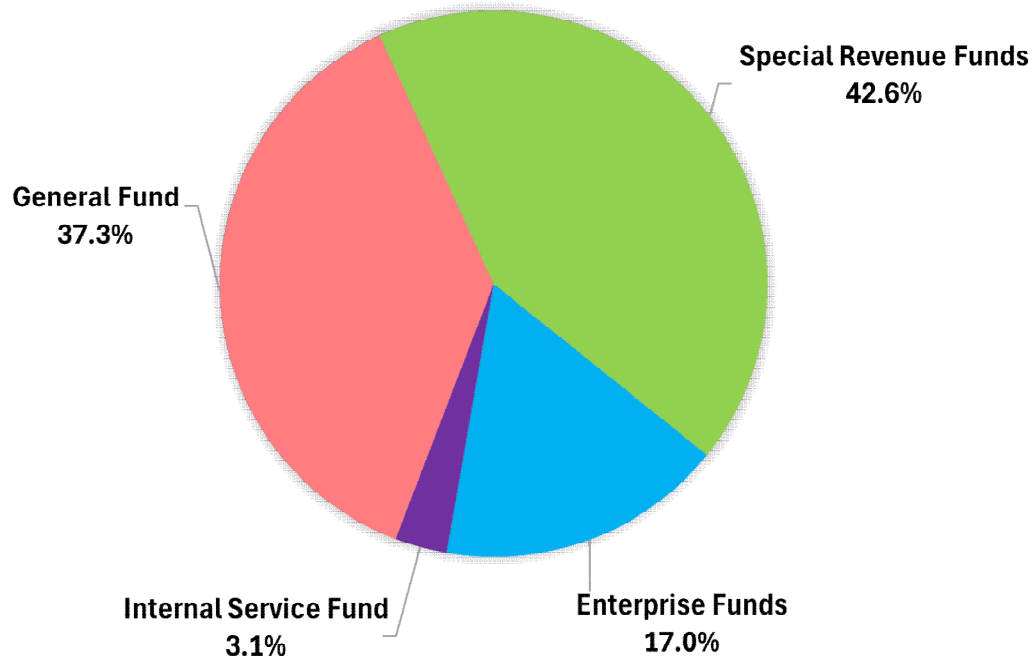
Employee Benefit Changes Adopted FY 2024 to Adopted FY 2025

Benefit	Adopted FY 2024	Adopted FY 2025	Increase(Decrease)
Retirement (%)			
Regular Employees	13.57	13.63	0.06
Special Risk (Public Safety)	32.67	32.79	0.12
Elected Officers	58.68	58.68	-
Senior Management	34.52	34.52	-
Drop	21.13	21.13	-
Worker's Compensation (%)			
ST/RD Const Pave/Repave & D	2.93	2.79	(0.14)
ST/RD Main/Beau & D	4.79	4.97	0.18
Taxicab Co All Oth D	2.58	2.83	0.25
Aviation All Oth & D	2.20	2.07	(0.13)
Waterworks OP & D	1.53	1.45	(0.08)
Sewerage Disp Plant	1.22	1.29	0.07
Garbage Wks Reduce Incinerate	2.02	1.99	(0.03)
Firefighter & D	2.55	2.85	0.30
Ambulance, EMS & D	1.96	2.08	0.12
Auto Serv/Rep Center & D	1.27	1.29	0.02
Clerical Off NOC	0.08	0.09	0.01
Attorney All & C/Mess/D	0.07	0.07	0.00
Hospital Veterinary & D	0.81	0.79	(0.02)
Physician & C	0.17	0.18	0.01
Bld Op Own/Lessee	1.91	2.00	0.09
Fitness Instructor	0.47	0.51	0.04
Park NOC All & D	1.89	1.99	0.10
Munic/Town/County/State NOC	1.26	1.44	0.18

OPERATING

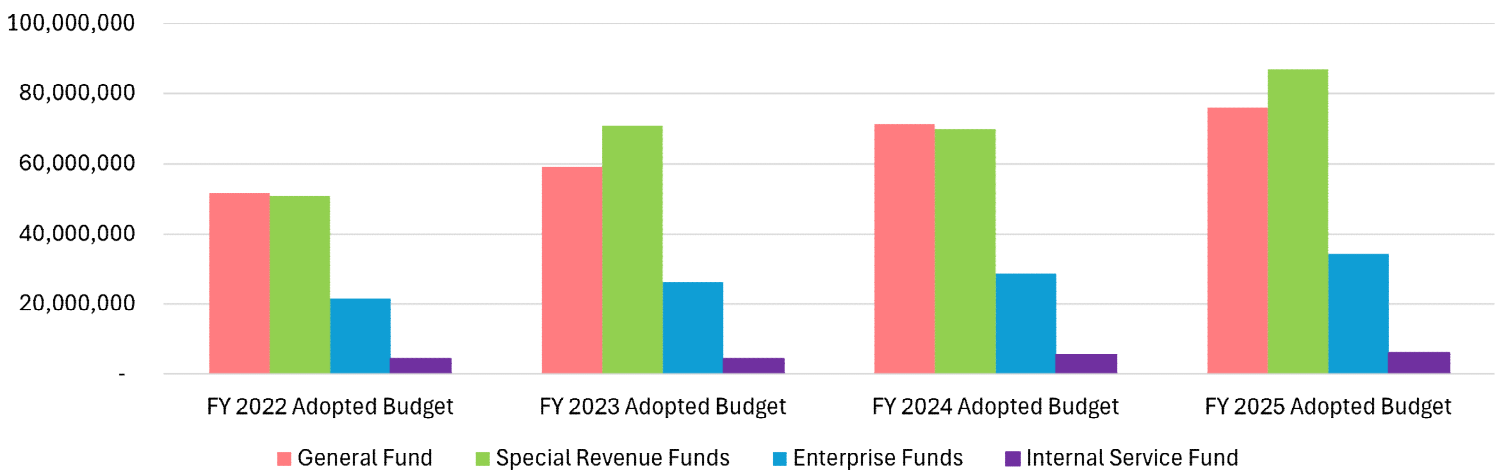
The Operating Budget comprises 14.3% of the total County Budget. Operating expenses include the routine operational costs such as professional services, utilities, fuel, training, office supplies, and insurance premiums.

Operating Budget by Fund Category



Operating Budget History by Fund Category

Fund Category	FY 22 Adopted		FY 23 Adopted		FY 24 Adopted		FY 25 Adopted	
	\$ amount	% increase	\$ amount	% increase	\$ amount	% increase	\$ amount	% increase
General Fund	51,584,036	14.3	58,976,870	14.3	71,231,104	20.8	75,922,185	6.6
Special Revenue Funds	50,869,866	39.1	70,743,939	39.1	69,935,460	-1.1	86,676,629	23.9
Enterprise Funds	21,635,378	20.1	25,989,526	20.1	28,759,480	10.7	34,543,049	20.1
Internal Service Fund	4,444,067	-1.0	4,398,299	-1.0	5,596,997	27.3	6,248,371	11.6



CAPITAL

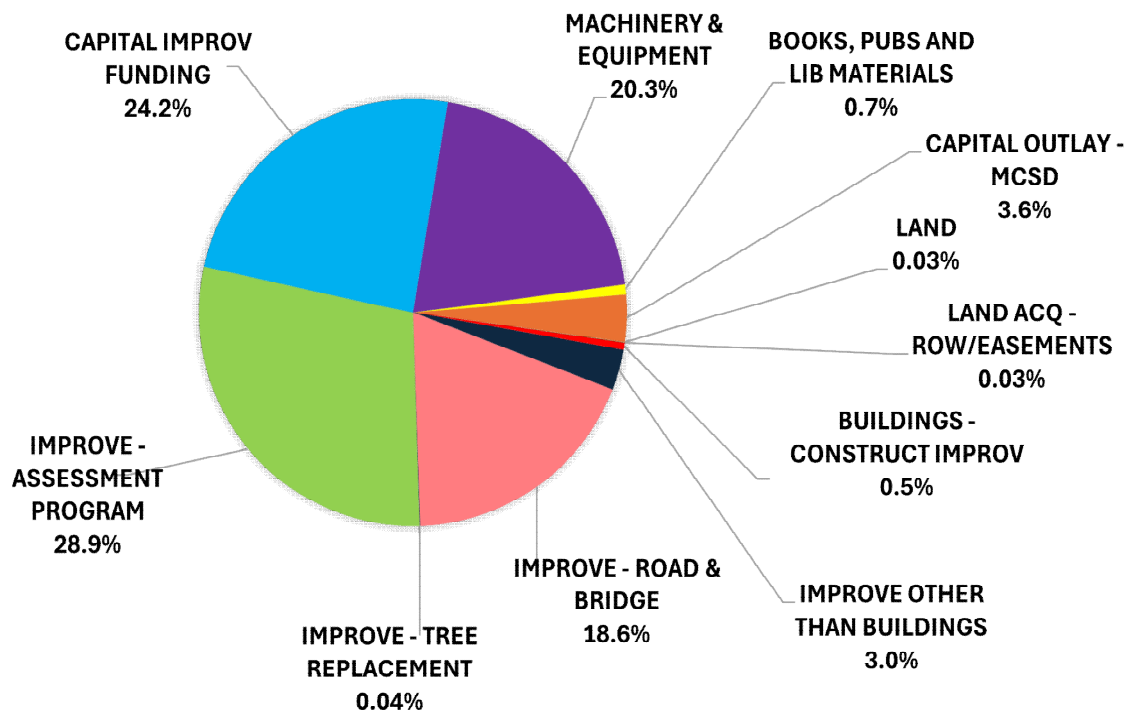
Capital expenditures represent that largest allocation of the County budget at 41.2%. As capital projects are frequently multi-year, it is important to know that the sources of funds may have been accumulated over multi fiscal years. The line-item budget identifies these elements on the capital detail pages as "CF" (carryforward). Additionally, capital expenditures fall into three distinct categories: operating capital, capital improvement projects and transportation improvement projects. Operating capital are items that are machinery and equipment or improvements with an anticipated cost between 50,000 and \$100,000. These items are typically vehicles and minor building or infrastructure improvements, are included in the Division's Cost Center and are considered recurring expenditures. Capital Improvement projects are improvements estimated at \$100,000 or greater and all items funded by the 1% Infrastructure Surtax Fund. Finally, the Transportation Improvement Program identifies all road and bridge improvements that are not funded by the Infrastructure Surtax. A high level summary of these programs is provided on the following pages.

OPERATING CAPITAL

Capital expenditures refer to significant investments made in acquiring, upgrading, or maintaining long-term assets and infrastructure that are essential for the county's operations, services, and development. These expenditures typically involve substantial financial outlays and are aimed at enhancing the county's ability to provide essential services, improve its overall functionality, and promote sustainable growth over an extended period. Operating Capital Expenses are recurring uses under \$100,000 for building, improvements and all machinery and equipment excluding infrastructure surtax. This does not include the Transportation Improvement Plan (TIP).

Operating Capital	
Sources	FY 25 Adopted
Operating	53,299,780
Re-appropriations	39,747,025
Total	93,046,805
Uses	FY 25 Adopted
Capital Outlay - MCSD	3,349,317
Land	25,000
Land Acquisition - ROW/Easements	25,000
Buildings - Construct Improv	492,103
Improvements Other than Buildings	2,823,593
Improvements - Road & Bridge	17,349,818
Improvements - Assessment Program	26,933,473
Capital Improvement Funding	22,470,982
Machinery & Equipment	18,843,706
Books, Publications and Library Materials	695,000
Total	93,046,805

*Does not include CIP or TIP in the above calculations.



TRANSPORTATION IMPROVEMENT PROGRAM

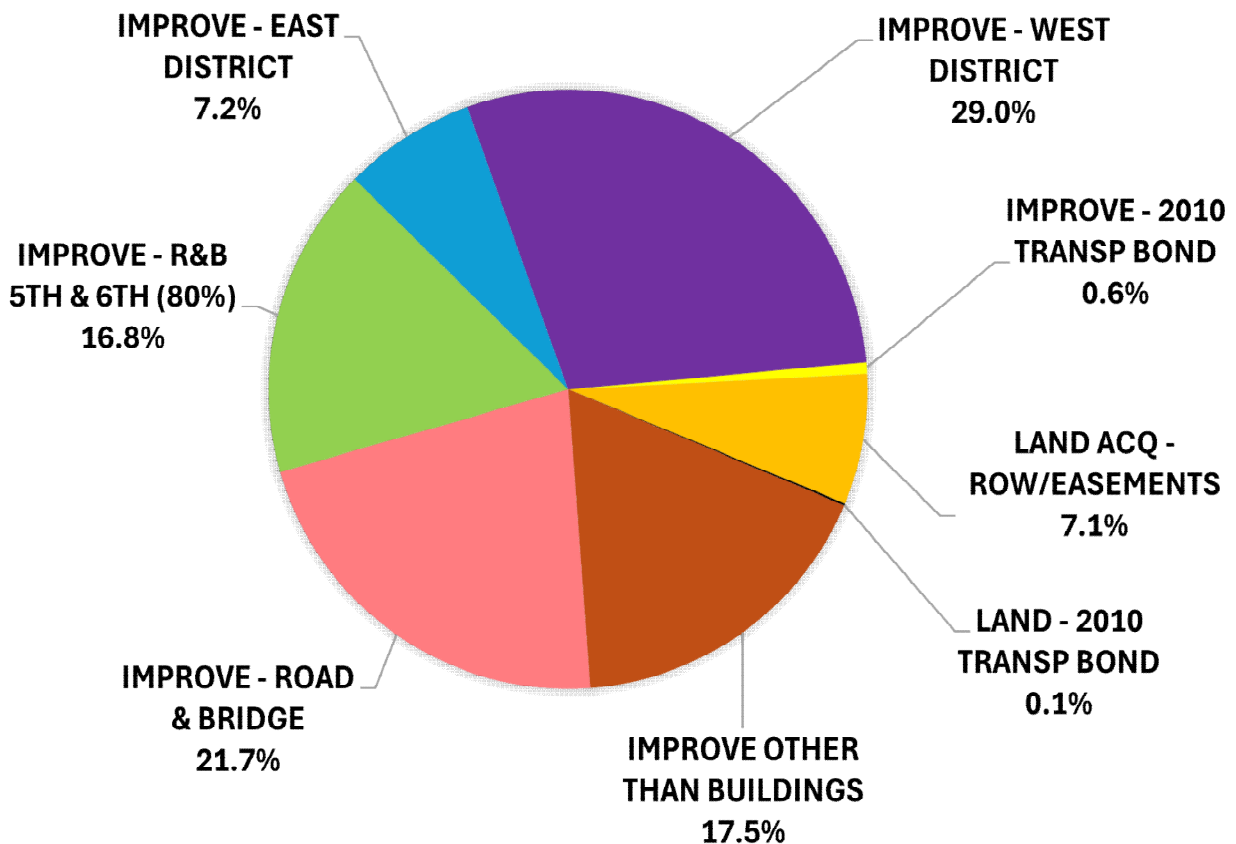
The Marion County Transportation Improvement Program (TIP) lists the anticipated projects throughout Marion County for the next five years. Types of projects are Capacity, Rehabilitation, Intersections and other miscellaneous maintenance such as guardrail, sidewalks, striping, etc. Activities undertaken on these projects can include preliminary engineering, survey, design, right-of way acquisition, and construction. The TIP is revised annually prior to the budget and adopted by the BCC at a regularly scheduled board meeting. Each year the project cost and timing are updated as appropriate. The five-year timeframe is also revised to reflect the addition of the new fiscal year and all the new projects for that year.

The Transportation Improvement Program can be found at the following link:

<https://www.marionfl.org/agencies-departments/departments-facilities-offices/office-of-the-county-engineer/five-year-plans>

TIP Program	
Sources	FY 25 Adopted
Fuel Taxes	7,110,365
Impact Fees	7,089,600
Re-Appropriation	75,055,208
Total	89,255,173
Uses	FY 25 Adopted
Land Acquisition - ROW/Easements	6,298,581
Land - 2010 Transportation Bond	93,750
Improvements Other than Buildings	15,613,297
Improvements - Road & Bridge	19,397,574
Improvements - Road & Bridge 5th & 6th (80%)	15,015,344
Improvements - East District	6,391,593
Improvements - West District	25,915,445
Improvements - 2010 Transportation Bond	529,589
Total	89,255,173

*Does not include Future Capital in the above calculations.



THE CAPITAL IMPROVEMENT PROGRAM (CIP) PROCESS

The process of requesting funding for capital improvement projects begins with obtaining estimates. There are 4 types of estimates as follows:

Rough Order of Magnitude - This type of estimate is used for project screening, or deciding which among several projects to proceed with. The project should be defined around 0-5% and the accuracy is in the range of 30-50%. It does not break down the project into parts. Rather, it involves determining the overall units and scaling them to a known value. For example, the estimate of a warehouse is scaled by square footage from a previous warehouse building budget.

Feasibility or Square Foot Model - This type of estimate is used to determine the feasibility of a project and proceed with a decision to carry out the project. Large projects develop this type of estimate in order to present the Board with the information to make the decision to carry out or abandon the project. The project is defined around 5-20%, and the accuracy is in the range of 10-25%. The exact project definition level is determined by the minimum amount necessary to make the decision.

Preliminary or Systems/Assemblies Model - Also called the budget level estimate, this type of estimate is used to aid in a decision to choose among the various options available. The options for the final product, its features, and configuration are analyzed and estimated to make a decision to proceed with one alternative over the others. Hence, the estimate needs only to be as detailed as necessary to distinguish between the alternatives. The project definition level is about 10-40% and the accuracy of the estimate is 10-15%.

Definitive or Unit Pricing - This type of estimate applies when costs are known. That is, the project has been tendered (not just designed) and quotes have been received. In that sense, it's not really an estimate at all. However, contract values can often change, extra work is added or work is changed, and generally speaking, things happen that result in the need to budget a value that is different than the sum of the contractor quotes.

Project Approval - Project Scheduling - Project Construction

Project Approval (1 year) - During this time, each department fills out forms detailing their CIP wants/needs and submits to Facilities Management. Facilities will request additional information if needed and provide the proposed estimate for the project and return that estimate to the department. The department will then submit the CIP project as a part of its budget. County Administration will review their proposed projects and either approve or deny for inclusion in the proposed budget.

Project Scheduling (1-5 years) - After the projects are approved as part of each department's submitted budget, Administration determines where to place the project on the CIP schedule. Existing projects are currently scheduled 5 years in the future and new General Fund projects usually go to the end of the list unless there is a time-critical nature (life safety issue, grant funding that will expire, etc.)

Project Construction (6 months - 3 years)

- Design - 1 to 11 months. The process to go from concept to ready to bid (Architect/Engineer, full blueprints).
- Bid - 2 to 4 months. Procurement advertisement and bid evaluation process.
- Construction - 3 months to 2 years. Physical construction of the project.

Specific nonrecurring capital projects and their impact on the current and future operating budget are discussed by each department requesting funding during Budget Workshops in July. Quantifying the impact involves analyzing the costs and benefits associated with the project. This includes assessing ongoing operational costs, potential cost savings or revenue increases, and the broader impact on the entity's financial health. The BCC must ensure that capital investments align with its financial capacity and long-term sustainability goals while managing potential impacts on the operating budget.

Significant nonrecurring capital expenditures are described in both the Adopted Line Item Budget FY 2024-25 and the Adopted Capital Improvement Program 2024/25 - 2028/29.

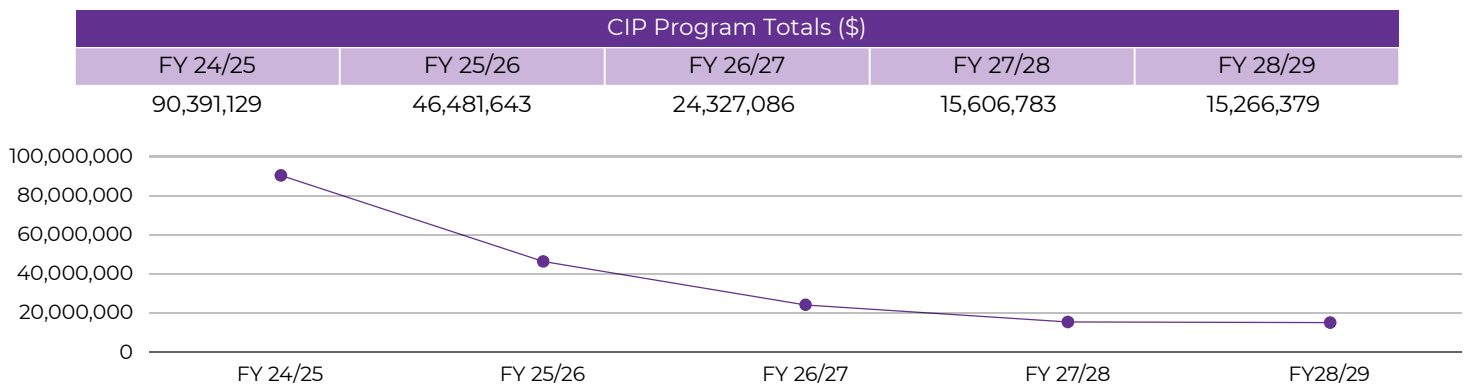
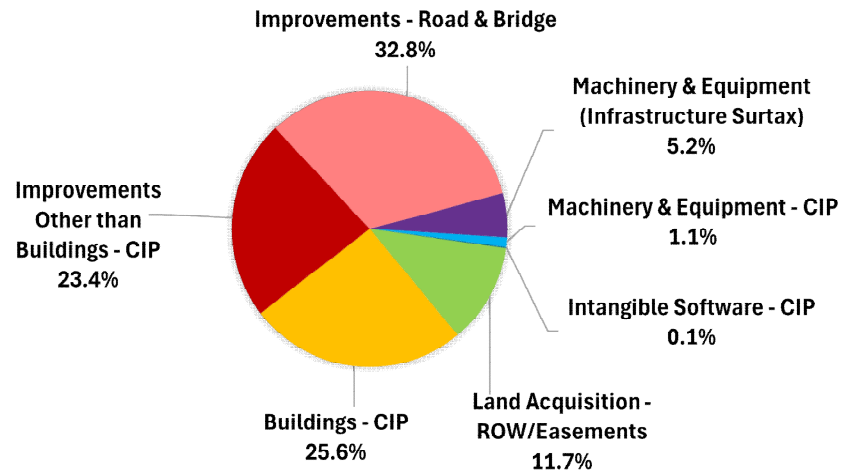
CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) offers a comprehensive overview of the financial landscape for the program year spanning 2024-25 to 2028-29. A Capital Improvement Project is any combination of Land, Buildings, or Site Improvements that will be required to accommodate a specific need of the County during the next five or more years. Projects should identify the costs for Land, Buildings (including Improvements to existing structures), improvements other than buildings, and related equipment. Only projects having a total estimated cost in excess of \$100,000 are to be considered for inclusion in the Capital Improvement Program. This also includes machinery and equipment that is part of new construction or funded by infrastructure surtax.

The Capital Improvement Program can be found at the following link:

<https://www.marioncountyclerk.org/departments/budget/capital-improvement-program/>

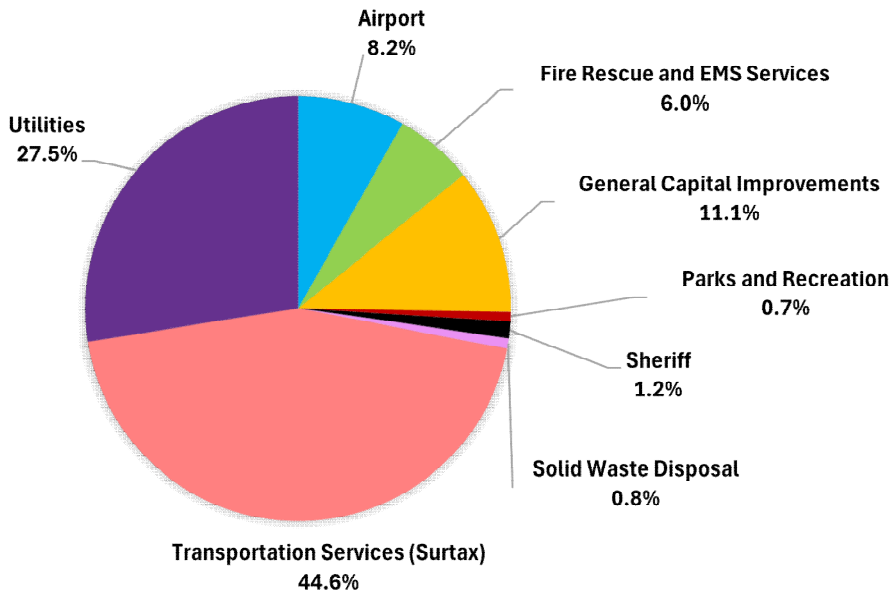
CIP Program	
Sources	FY 25 Adopted
Operating	83,164,129
Grants	7,227,000
Total	90,391,129
Uses	FY 25 Adopted
Land Acquisition - ROW/Easements	10,620,000
Buildings - CIP	23,130,607
Improvements Other than Buildings - CIP	21,188,062
Improvements - Road & Bridge	29,654,000
Machinery & Equipment (Infrastructure Surtax)	4,698,460
Machinery & Equipment - CIP	1,000,000
Intangible Software - CIP	100,000
Total	90,391,129



The November 2020 voter referendum for a 1 percent sales tax dedicated to roads and public safety capital expires on December 31, 2024. The anticipated revenue through that date is included in the FY 25 Adopted Budget and Capital Improvement Program. The loss of this revenue source has significant financial implications for Marion County. A ballot initiative is being presented to the citizens of Marion County in November 2024. If the referendum is not successful, then Marion County will have to reassess the CIP program during Strategic Planning in January 2025. If the Infrastructure Surtax is extended, the Budget and Capital Improvement Program will be amended.

FY 25 ADOPTED CIP CATEGORIES

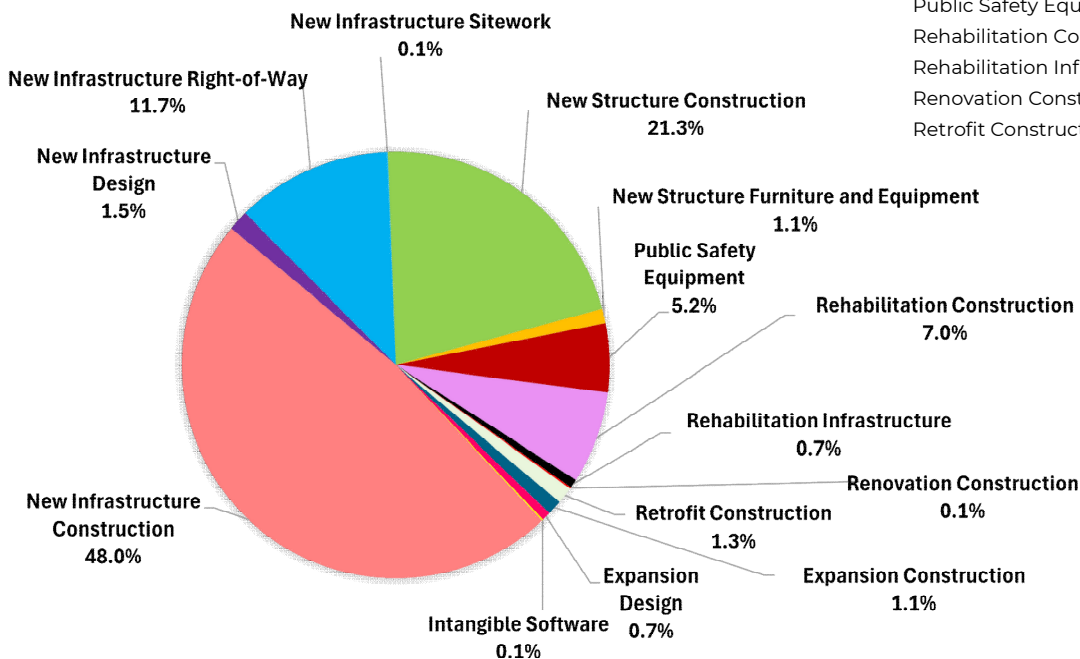
The categories for CIP projects specify the general category for the project. The table and pie charts show the budgeted expenditure categories across all CIP projects presented.



Expenditure Category	FY 25 Adopted
Airport	7,374,500
Fire Rescue and EMS Services	5,388,730
General Capital Improvements	10,075,139
Parks and Recreation	654,375
Sheriff	1,106,635
Solid Waste Disposal	700,000
Transportation Services (Surtax)	40,274,000
Utilities	24,817,750
Total	90,391,129

FY 25 ADOPTED CIP ACTIVITIES

The expenditure activities for CIP projects are directly related to and chosen according to the function that is associated with their scope of work. The table and pie charts show the budgeted expenditure activities across all CIP projects presented.

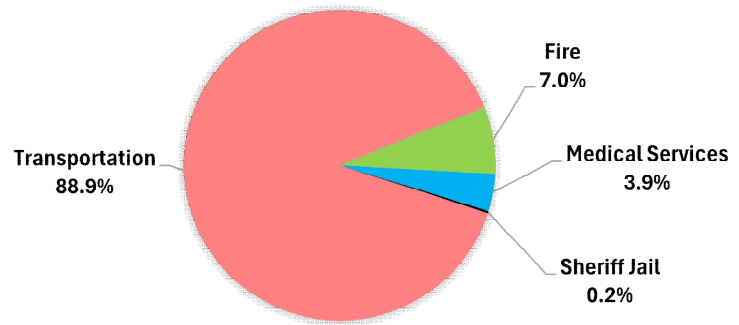


Expenditure Activity	FY 25 Adopted
Expansion Construction	1,025,813
Expansion Design	607,000
Intangible Software	100,000
New Infrastructure Construction	43,415,027
New Infrastructure Design	1,377,000
New Infrastructure Right-of-Way	10,620,000
New Infrastructure Sitework	58,500
New Structure Construction	19,294,930
New Structure Furniture and Equipment	1,000,000
Public Safety Equipment	4,698,460
Rehabilitation Construction	6,338,309
Rehabilitation Infrastructure	600,000
Renovation Construction	106,090
Retrofit Construction	1,150,000
Total	90,391,129

SURTAX BY COST CENTER

Infrastructure Surtax Budget by Cost Center

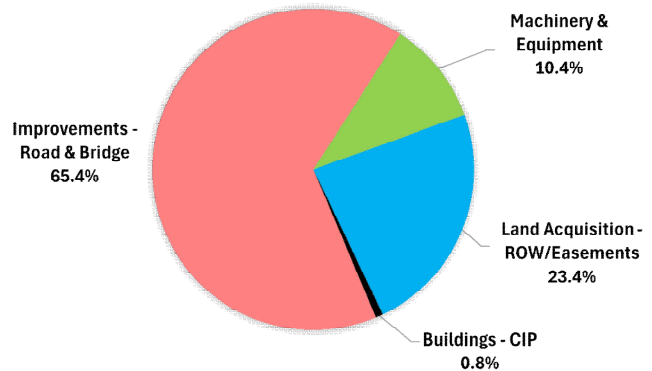
Cost Center	FY 25 Adopted
Fire	3,161,160
Medical Services	1,777,570
Sheriff Jail	100,000
Transportation	40,274,000
Total	45,312,730



SURTAX BY EXPENDITURE TYPE

Infrastructure Surtax Budget by Expenditure Type

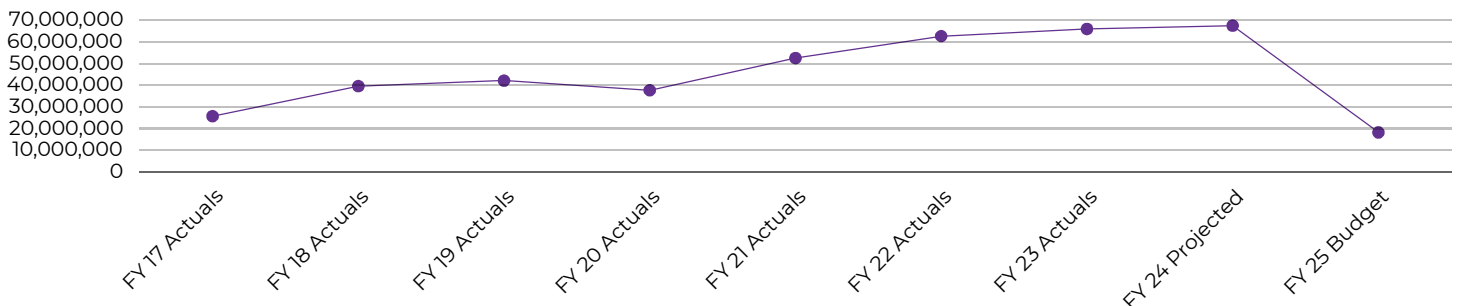
Expend Type	FY 25 Adopted
Land Acquisition - ROW/Easements	10,620,000
Buildings - CIP	340,270
Improvements - Road & Bridge	29,654,000
Machinery & Equipment	4,698,460
Total	45,315,730



SURTAX REVENUE HISTORY

Infrastructure Surtax Revenue History (\$)

Revenue	Actuals FY 17	Actuals FY 18	Actuals FY 19	Actuals FY 20	Actuals FY 21	Actuals FY 22	Actuals FY 23	Projected FY 24	Budget FY 25
Infrastructure Surtax 1	25,710,753	39,591,199	42,137,298	37,691,349	11,841,147	-	-	-	-
Infrastructure Surtax 2	-	-	-	-	40,719,900	62,671,513	65,962,613	67,500,000	18,218,681
Total	25,710,753	39,591,199	42,137,298	37,691,349	52,561,047	62,671,513	65,692,613	67,500,000	18,218,681



*FY 25 Budget only represents 3 months of surtax revenue.

DEBT OVERVIEW

The Capital Improvement Program (CIP) provides a framework for the County's long-term capital needs and the ability to fund the projects from existing financial resources. Historically, the County has utilized pay as you go funding for capital projects and been very conservative when it comes to issuing debt. At the end of fiscal year 2023, the County's total debt per capita was \$279 and debt service payments as a percentage of non-capital expenditures was only 2.4%.

As of September 30, 2024, the County's outstanding debt obligations totaled \$95,555,715; of which, \$5,173,136 are Special Assessment Revenue Bonds secured by tax assessments on the benefitting properties. The remaining debt is secured by general fund revenues, sales tax, and utilities system revenue.

There are a variety of debt types the County can use to finance municipal needs such as capital projects or short-term cash liquidity. Each debt type can be structured differently, such as taxable or tax exempt, short- or long-term maturities, or variable or fixed interest rates, to name a few. Although Marion County predominantly utilizes revenue bonds, special assessment bonds, and state revolving loans; any of the debt types listed below can be used as a financing option.

- **Bond Anticipation Notes** – notes issued by a governmental unit in anticipation of the issuance of general obligation or revenue bonds.
- **Commercial Paper** – short-term debt (from one to 270 days) to finance capital projects. Commercial paper provides an alternative to the traditional fixed-rate debt for both short-term (interim) financing needs and possibly for diversification of the long-term debt portfolio.
- **General Obligation Bonds** – obligations secured by the full faith and credit of a governmental unit payable from the proceeds of ad valorem taxes.
- **Limited Revenue Bonds** – obligations issued by a governmental unit to pay the cost of improvements of a project or combination of projects payable from funds of a governmental unit, exclusive of ad valorem taxes, special assessments, or earnings from such projects.
- **Revenue Bonds** – obligations of a governmental unit issued to pay the cost of improvements of a self-liquidating project, or combination of projects payable from the earnings of such project and any other special funds authorized to be pledged as additional security.
- **Special Assessment Bonds** – bonds that provide for capital improvements paid in whole or in part by levying and collecting special assessments on the abutting, adjoining, contiguous, or other specially benefited property.
- **Special Obligation Revenue Note** – a debt obligation where the issuer agrees to pay the noteholder for a specific purpose. The repayment of the note is secured by a covenant to budget and appropriate legally available non-ad valorem revenues.
- **State Revolving Fund Loans** – low-interest loans to local governments to plan, design, and build or upgrade wastewater, stormwater, and nonpoint source pollution prevention projects or to build or upgrade drinking water systems. This fund initially evolved from federal grants and state contributions. Through the repayment of previous loans and interest earned, local governments can apply for the revolving funds.

LEGAL DEBT LIMIT

Marion County does not have a legal debt limit and Florida Law does not have a statutory limitation on the amount of debt a county can incur. However, as required by Florida Statute, the issuance of general obligation bonds must be approved by the majority of votes cast in an election in which the majority of the qualified electors residing in the county can participate. For any voter approved general obligation debt, the Board of County Commissioners levies an annual tax upon all taxable property that is sufficient to pay the annual principal and interest payments.

DEBT ADMINISTRATION

The Board of County Commissioners periodically approves the issuance of Debt Obligations on behalf of the County as follows: (a) to finance the construction, acquisition, and/or equipping infrastructure and other capital assets to meet its governmental obligations, (b) to refund outstanding debt when indicated by market conditions or management considerations, or (c) to restructure debt obligations in such a manner to ensure and sustain the long-term financial integrity of the County. Debt obligations cannot be issued to finance operating expenditures of the County.

The Finance Department and the County’s municipal advisor continually monitor market conditions and opportunities to refinance its debt to achieve lower debt service costs. When legally and economically feasible, lower interest debt will be issued to pay off outstanding debt thereby making revenues available to fund other County services.

ASSIGNED CREDIT RATINGS

Local governments who issue bonds to public investors as a means of financing capital projects are assigned credit ratings by one, or more, of the three primary rating agencies:Moody’s, Fitch, and/or Standard & Poor’s (S&P). Rating agencies use a committee to evaluate the creditworthiness of the local government by analyzing their debt burden, management, financial performance, and economic base.

Once the credit rating has been assigned, these agencies publish their report publicly for investors to review. The rating provides an opinion of the ability and willingness of the local government to make timely payments. Credit ratings are not only beneficial for the investors; high ratings are also an indication of sound financial management which enables the County to meet its borrowing needs at the lowest cost of capital.

Currently, Marion County does not have any publicly issued debt. The County’s debt obligations are privately placed bonds financed by banking institutions or revolving loans issued by the state of Florida.For this reason, Marion County does not have any active credit ratings. The County will obtain an underlying credit rating for any publicly traded debt issued in the future. Historically, Marion County has been categorized as a strong A or Aa rating.

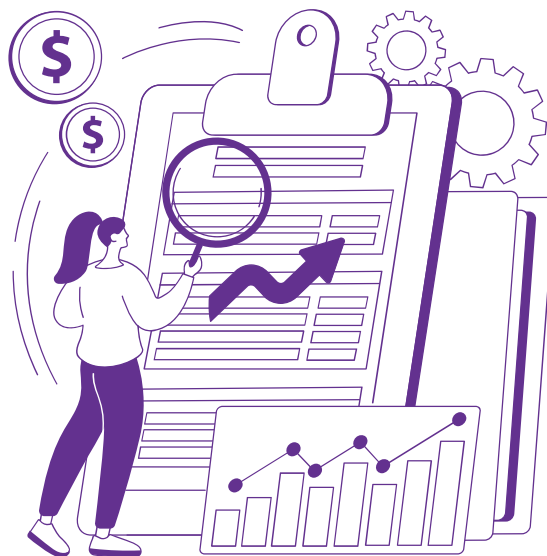
RATING DEFINITIONS

Category	Moody's	Fitch	S & P
Best Quality	Aaa	AAA	AAA
	Aa1	AA+	AA+
High Grade	Aa2	AA	AA
	Aa3	AA-	AA-
	A1	A+	A+
Upper Medium Grade	A2	A	A
	A3	A-	A-
	Baa1	BBB+	BBB+
Lower Medium Grade	Baa2	BBB	BBB
	Baa3	BBB-	BBB-

DEBT OBLIGATIONS

Debt obligations may consist of bonds, notes, letters and lines of credit, capital leases, or other securities issued by the County to fund a capital project providing a public purpose and secured by a pledge on a specific revenue source or a covenant to budget and appropriate. Marion County's debt obligations as of September 30, 2024, are as follows:

Type of Financing	Pledged Source	Interest Rate	Final Maturity	Balance as of 09/30/2024
Revenue Bonds				
Public Improvement Revenue Bonds, Series 2016	Sales Tax	2.45%	12/01/2029	21,870,000
Special Assessment Revenue Bonds, Series 2015A	Special Assessment	2.79%	05/01/2025	27,665
Special Assessment Revenue Bonds, Series 2016A	Special Assessment	2.05%	05/01/2026	85,495
Special Assessment Revenue Bonds, Series 2017A	Special Assessment	2.41%	05/01/2027	317,962
Special Assessment Revenue Bonds, Series 2019A	Special Assessment	2.60%	05/01/2029	363,683
Special Assessment Revenue Bonds, Series 2021A	Special Assessment	1.60%	05/01/2031	1,045,627
Special Assessment Revenue Bonds, Series 2022A	Special Assessment	2.75%	05/01/2032	332,259
Special Assessment Revenue Bonds, Series 2024A	Special Assessment	4.20%	11/01/2034	943,152
Special Assessment Revenue Bonds, Series 2024B	Special Assessment	4.20%	05/01/2039	2,057,303
Utilities Revenue Refunding Bonds, Series 2016	Utilities Revenue	1.87%	12/01/2029	6,320,000
Utilities Revenue Refunding Bonds, Series 2021B	Utilities Revenue	1.82%	12/01/2040	12,240,000
Utilities Revenue Refunding Bonds, Series 2022A	Utilities Revenue	1.57%	12/01/2033	24,525,000
Notes from Direct Borrowings				
2008 State Revolving Fund Loan - JB Ranch	Utilities Revenue	1.11%	02/15/2028	932,034
2008 State Revolving Fund Loan - Oak Run	Utilities Revenue	1.11%	06/15/2029	4,181,338
2008 State Revolving Fund Loan - Stonecrest	Utilities Revenue	1.11%	06/15/2029	3,305,155
2014 Windstream Utilities Loan	Utilities Revenue	4.50%	06/01/2039	3,182,685
2023 State Revolving Fund Loan - Golden Ocala	Utilities Revenue	0.31%	02/15/2043	12,292,087
Fire Truck - Golden Ocala	General Fund	1.60%	07/01/2027	534,280
Total Outstanding Debt Obligations				95,555,715



DEBT SERVICE REQUIREMENTS

The following schedules show debt service requirements to maturity for the County's revenue and special assessment bonds, and notes from direct borrowings as well as the pledged revenue coverage for each debt type.

Governmental Activities					
Fiscal Year	Revenue and Special Assessment Bonds		Notes from Direct Borrowings		Total
	Principal	Interest	Principal	Interest	
2025	4,030,603	605,718	241,452	8,549	4,886,322
2026	4,104,056	535,305	245,314	4,685	4,889,360
2027	4,156,618	433,606	47,514	760	4,638,498
2028	4,151,740	330,278	-	-	4,482,017
2029	4,250,858	227,038	-	-	4,477,896
2030-2034	5,515,526	313,829	-	-	5,829,355
2034-2039	833,738	82,279	-	-	916,016
Total	27,043,137	2,528,053	534,280	13,994	30,119,464

Business type Activities (Utilities)					
Fiscal Year	Revenue Bonds		Notes from Direct Borrowings		Total
	Principal	Interest	Principal	Interest	
2025	3,895,000	692,296	2,577,988	325,408	7,490,692
2026	3,960,000	624,332	2,624,941	278,455	7,487,728
2027	3,985,000	555,615	2,673,160	230,236	7,444,011
2028	4,275,000	485,962	2,583,870	180,714	7,525,546
2029	4,350,000	414,935	2,491,497	134,254	7,390,686
2030-2034	17,120,000	1,114,316	4,755,755	383,701	23,373,772
2035-2039	3,855,000	327,645	4,671,368	122,142	8,976,155
2040-2044	1,645,000	30,075	2,514,717	-	4,189,792
Total	43,085,000	4,245,176	24,893,298	1,654,910	73,878,384

Pledge Revenue Coverage for Debt Service Requirements		
Debt Type	Pledged Source	Coverage*
Revenue Bonds	Sales Tax	8.86
Special Assessment Revenue Bonds	Special Assessment	0.88
Utility System Revenue Bonds & Notes	Utilities Revenue	2.76
*As of fiscal year end, September 30, 2024		

RESERVES

Reserves for Contingencies

The reserve for contingencies provides a necessary set aside of cash that is available for unexpected funding requirements. The local government's responsibility to provide services is relatively inflexible in regards to both maintaining routine public services and providing additional services during catastrophic events. Likewise, local government revenue sources are also relatively inflexible within a given fiscal year as there is no opportunity to reset annual tax or assessment rates and most other major revenue sources are statutorily set or limited. Many County funds may have minimal reserves for contingency and such reserves may be limited in their authorized use. Reserves may not exceed 10% of the fund's total budget appropriation.

Reserves for Contingencies Adopted FY 2024 to Adopted FY 2025

Fund	FY 2023-24 Adopted Budget	FY 2024 25 Adopted Budget	Difference
General Fund	2,123,031	1,298,396	(824,635)
Fine and Forfeiture Fund	-	146,831	146,831
County Transportation Maintenance Fund	4,953,609	568,750	(4,384,859)
Marion County Airport Fund	54,668	106,985	52,317
Local Provider Participation Fund	701,505	869,537	168,032
Criminal Justice Court Costs Fund	75,000	75,000	-
911 Management Fund	400,000	455,717	55,717
Tourist Development Tax	500,000	446,865	(53,135)
Medical Examiner Fund	50,000	50,000	-
Total - Countywide Budget (\$)	8,857,813	4,018,081	(4,839,732)
Special Districts:			
MSTU for Law Enforcement	135,870	-	(135,870)
Fire Rescue and EMS Fund	2,672,852	3,501,653	828,801
Stormwater Program	1,273,254	749,963	(523,291)
Building Safety Fund	362,920	928,753	565,833
Rainbow Lakes Estates Community Resource Facility MSTU	2,063	26,006	23,943
Rainbow Lakes Estates Fire Protection MSBU	30,000	-	(30,000)
Marion Oaks MSTU	70,635	75,779	5,144
Silver Springs Shores Special Tax District	80,000	80,000	-
Hills of Ocala MSTU for Recreation	4,901	5,214	313
Total - Special Districts (\$)	4,632,495	5,367,368	734,873
Total All Taxing Entities (\$)	13,490,308	9,385,449	(4,104,859)

RESERVES

Reserves for Cash Carryforward

Excess fund balance, up to 20% of the fund's total budget appropriation may be allocated to the Reserve for Cash Carryforward. These funds represent the unassigned fund balance necessary for cash flow. The General Fund's 20% requirement is appropriated in this account.

Reserves for Cash Carryforward Adopted FY 2024 to Adopted FY 2025

Fund	FY 2023-24 Adopted Budget	FY 2024 25 Adopted Budget	Difference
General Fund	18,421,923	20,031,000	1,609,077
Fine and Forfeiture Fund	5,885,750	6,586,145	700,395
Crime Prevention Fund	172,000	200,000	28,000
County Transportation Maintenance Fund	3,000,000	2,000,000	(1,000,000)
TMF Transportation Planning Organization	57,518	77,989	20,471
Marion County Health Unit Trust Fund	280,000	342,192	62,192
Criminal Justice Court Costs Fund	150,000	150,000	-
911 Management Fund	800,000	800,000	-
Tourist Development Tax	1,500,000	1,150,000	(350,000)
Total - Countywide Budget (\$)	30,267,191	31,337,326	1,070,135
Special Districts:			
MSTU for Law Enforcement	12,725,283	17,232,681	4,507,398
Fire Rescue and EMS Fund	9,000,000	8,000,000	(1,000,000)
Stormwater Program	1,100,000	1,250,000	150,000
Building Safety Fund	2,000,000	3,000,000	1,000,000
Rainbow Lakes Estates Community Resource Facility MSTU	45,000	50,000	5,000
Rainbow Lakes Estates Fire Protection MSBU	64,578	-	(64,578)
Marion Oaks MSTU	225,000	250,000	25,000
Marion Oaks MSTU for General Services	250,000	250,000	-
Silver Springs Shores Special Tax District	212,671	234,779	22,108
Hills of Ocala MSTU for Recreation	10,000	10,000	-
Total - Special Districts (\$)	25,632,532	30,277,460	4,644,928
Total All Taxing Entities (\$)	55,899,723	61,614,786	5,715,063

RAINBOW LAKES ESTATES MSD

Rainbow Lakes Estates Municipal Service District (RLE MSD) pages 364-366

The Marion County Board of County Commissioners adopts the District's budget in their capacity as the duly constituted District Board of the Rainbow Lakes Estate Municipal District. While the budget document contains summaries and details of the RLE MSD as a Division, the fund and division totals are not included in the Revenue or Expenditure schedules on pages 70 to 116 as RLE MSD is not a countywide nor non-countywide Fund. The RLE Budget is a Governmental fund and follows GAAP for modified accrual. Financial statements and budgets are separately adopted and maintained for the management of the District.

PROPOSED TO ADOPTED

The proposed FY 2024-25 budget was presented to the Board of County Commissioners on June 18, 2024. During the summer, revenues and expenditures are updated based on the latest estimates and Board direction. The proposed budget is available online at <https://www.marioncountyclerk.org/departments/budget/bocc-budget/>. A summary of the significant changes from proposed to adopted is provided for reference.

Balances Forward accounts for the majority of the increase shown below as a result of re-appropriations.

Balances Forward - \$394,981,599

Prior to the end of each fiscal year, county departments review their current year expenditures relative to the current budget. In some instances, it is determined that capital or operational appropriations will not be expended in the current fiscal year. Departments submit a list of such items that they request to reappropriate to the subsequent fiscal year. The requests are submitted to the BCC at the second meeting of August for their approval and then added to the budget. This amount reflects any adjustments due to reappropriations, budget amendments and any agenda items from proposed to adopted budget that required change.

Taxable Property Values - \$23,924

This decrease represents the cumulative difference in current taxes derived from estimated taxable values to certified taxable values for all millage rate funds. All millage rate funds had an increase from estimated to certified property values. Although this increase would generally mean an increase in revenues, the MSTU for Law Enforcement Fund was able to reduce their millage which caused a \$1,549,000 decrease from their proposed to adopted current taxes, creating a net decrease in revenues.

MSTU for Law Enforcement Millage - \$2,559,000

During Budget Workshops, the proposed millage rate for the MSTU for Law Enforcement Fund was reduced from 3.82 mills to 3.72 mills. This was possible due to an increase in taxable value from estimated to certified values of \$1,010,000 and a decrease by the Sheriff to his budget request for capital in the amount of \$1,536,000.

Medicaid Managed Care - \$19,171,932

The decrease of the amount above represents the change for Year 3 of the annual non-ad valorem special assessment for hospital services at HCA - Ocala Regional Medical Center, Advent Health Ocala, The vine Hospital, Encompass Health Rehabilitation Hospital of Ocala, and Kindred Hospital Ocala represents the full assessment requirement for matching funds.

SUMMARY OF CHANGES

Summary of Changes from Proposed to Adopted Budget

	Proposed FY 2024-25	Adopted FY 2024-25	Difference
Countywide	\$662,060,294	\$945,956,446	\$283,896,152
Non-Countywide	\$347,296,374	\$474,795,443	\$127,499,069
Total	\$1,009,356,668	\$1,420,751,889	\$411,395,221

FINANCIAL POLICIES

Marion County, Florida has established a set of comprehensive long-term financial policies aimed at ensuring responsible fiscal management and sustainable growth for the region. These policies are designed to uphold the county's commitment to financial stability, transparency, and accountability. Although Marion County has a lot of formal practices guided by Florida Statutes, the below list are adopted policies specifically by the Board of County Commissioners:

- **Fund Balance Policy:** The County has established a fund balance policy in accordance with GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions". The purpose of the fund balance policy is to establish a key element of the financial stability of the County by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the county maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the County's general operations. (Commission Policy 14-03)
- **County Investment Policy:** The County Investment Policy sets forth the investment objectives and parameters for the management of public funds of the Marion County Board of County Commissioners. These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices. This policy is located on the Clerk's website at: <https://www.marioncountyclerk.org/departments/finance/county-investment-policy/>
- **Pension Plan:** The County provides pension benefits for all employees through a statewide plan managed by the Florida Department of Management Services, Division of Retirement. The statewide plan is a contributory pension plan. The County complies with the Governmental Accounting Standards Board (GASB) Statement No. 68 "Accounting and Financial Reporting for Pensions," in regard to recognizing its unfunded portion of the statewide plan as a liability. This is reflected in the financial statements and notes within this Annual Comprehensive Financial Report.
- **Budget Amendments Policy:** The purpose of this policy is to establish a procedure for two types of budget adjustments: Budget Amendments and Budget Transfers. (Commission Policy 19-01)
- **Capital Assets Policy:** The Marion County Capital Asset Policy has been developed in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) Statement Number 34, to set forth the parameters of governmental accounting for capital assets. Included in this policy are asset class definitions, capitalization thresholds, and methods of depreciation and amortization. (Commission Policy 20-03)
- **Capital Improvement Projects:** This policy establishes a 5 year General Government Capital Improvement Plan adopted annually. The County Administrator and Budget Director are responsible for soliciting annual revisions to the CIP and projections of expenditures for the upcoming fiscal year and must be submitted no later than the deadline for budget submissions to the Budget Office. The County Administrator and Budget Director are further tasked with compiling and making necessary revisions to the CIP. This information is then presented to the Board during or before the annual budget workshops. After undergoing a review by the Board, the CIP is placed on the agenda before the Budget public hearings, where decisions are made regarding project prioritization and funding mechanisms. It's important to note that the Transportation Improvement Fund (TIP) is explicitly stated as not being included in the CIP. (Policy 01-01)
- **Project Close-Out Policy:** This establishes a policy that provides a final review of projects, to determine if the scope of work has been completed to the satisfaction of the end user, to determine if the project was completed within budget, and to reassign or release the remaining funds for future use or carry forward. (Administrative Policy 07-02)

- **Budget Adoption:** Florida Statute 129.01 outlines the requirements for counties to adopt a yearly budget.

Key points:

Budget Preparation and Approval:

- A budget must be prepared, approved, and adopted for each fiscal year.
- The budget must show revenues and expenditures by organizational unit.
- The budget must be balanced, with receipts equal to appropriations.
- The budget must be approved by the board of county commissioners.

Budget Requirements:

- The budget must conform to general directions and requirements.
- The budget must include 95% of anticipated receipts and 100% of estimated balances.
- The budget must include itemized appropriations for all authorized expenditures.
- The budget must reflect the division of expenditures and revenues between countywide and non-countywide.

Reserves:

- Provision may be made for contingency reserves up to 10% of total appropriations.
- A reserve for cash balance may be provided for paying expenses until revenues are available.

Appropriations:

- An appropriation for outstanding indebtedness must be made.
- Surplus funds may be transferred between funds under certain conditions.
- Surplus funds in debt service or capital outlay reserve funds cannot be transferred until obligations are fulfilled.

- **Truth in Millage (TRIM):** Florida Statute 200.065 outlines the process for taxing authorities in Florida to set annual property tax rates.

Key points:

- **Millage Rate Calculation:** Taxing authorities must calculate a proposed millage rate based on their tentative budget and the taxable value of property within their jurisdiction.
- **Rolled-Back Rate:** The statute defines a "rolled-back rate," which is the millage rate that would generate the same amount of revenue as the previous year, adjusted for changes in property values.
- **Public Notice:** Taxing authorities must publicly announce the proposed millage rate, the rolled-back rate, and the percentage increase, if any, before adopting the final rate.
- **Public Hearing:** A public hearing must be held before the adoption of the final millage rate, providing an opportunity for citizens to express their views.
- **Adoption:** The final millage rate must be adopted by a resolution or ordinance, and the adoption must be by a separate vote from the adoption of the budget.

This statute ensures transparency and public input in the process of determining property tax rates in Florida.

GLOSSARY

A

AD VALOREM TAX (also called PROPERTY TAX): A tax levied on the assessed value of a property, minus exemptions, expressed in mills.

ADMINISTRATIVE BUDGET TRANSFER: A budget amendment allowed without formal board approval, following specific requirements.

ADOPTED BUDGET: The financial plan for the fiscal year starting October 1st, approved by the Board of County Commissioners.

AMENDED OR REVISED BUDGET: The current year's adopted budget adjusted for all approved amendments.

APPROPRIATION: Formal allocation of funds for specific programs or services by the Board of County Commissioners.

B

BEGINNING FUND BALANCE: The amount of money carried over from the previous fiscal year's ending balance (see ENDING FUND BALANCE).

BOARD OF COUNTY COMMISSIONERS: The five-member legislative body governing Marion County.

BOND: A written obligation to repay borrowed money with interest.

BUDGET: The financial plan for revenue and expenses for the fiscal year.

BUDGET AMENDMENT: A formal change to an already approved budget, revising how money is allocated.

C

CAPITAL EXPENDITURES: Payments for acquiring or constructing assets that benefit the County now and in the future.

CAPITAL IMPROVEMENT FUNDS: Funds used to acquire or construct major assets like buildings, roads, and bridges.

CAPITAL IMPROVEMENT PROGRAM (CIP): Marion County's five-year financial plan for approved capital projects, including schedules and costs.

CAPITAL OUTLAY/CAPITAL EQUIPMENT: Items with a unit cost of \$5,000 or more, such as office furniture or equipment.

CAPITAL PROJECT: Any improvement or acquisition of a major facility with a useful life of at least five years (e.g., roads, bridges, buildings).

COST CENTER: Subsection of a fund based upon the operation, function, and activity of an entity. Ex: Library, Fire Rescue, Solid Waste.

D

DEPARTMENT: A distinct government organizational unit receiving direct funding from the Board of County Commissioners.

DIVISION: A subdivision of an organization unit into activities.

E

ENDING FUND BALANCE: Funds remaining at the end of the fiscal year. It's calculated as beginning balance plus revenue received minus expenses.

ENTERPRISE FUND: A fund used for operations similar to private businesses, where costs are financed by user fees.

EXPENDITURE: The spending of money by the county government, following the approved budget.

F

FULL-TIME EQUIVALENT (FTE): A unit measuring staffing levels, representing the equivalent number of full-time employees for total hours worked (excluding overtime).

FUND BALANCE: The difference between the county's revenue and expenditures at a given time, reflecting available resources for spending.

FUND: A type of accounting entity for recording cash, financial resources, liabilities, and their uses for specific activities.

FISCAL YEAR: The 12 month cycle for the budget. Marion County's fiscal year is October 1st to September 30th.

G

GENERAL FUND: The main operating fund supporting essential county services.

GOVERNMENTAL FUNDS: Funds focusing on how spendable resources flow in and out, and year-end balances available for spending. These funds report basic county services on an accrual basis.

GRANTS AND AIDS: Financial contributions from other government agencies or private organizations.

I

IMPACT FEES: Charges levied on new construction to support increased demands on specific services (e.g., transportation, schools).

INFRASTRUCTURE: Permanent installations providing public services, such as buildings, roads, or water systems.

INTERGOVERNMENTAL REVENUE: Revenue received from federal, state, and other local governments (grants, shared revenue, payments in lieu of taxes).

INTERNAL SERVICE FUNDS: Funds financing and accounting for County agencies providing services to other County entities or governments on a cost-reimbursement basis (e.g., self-insurance fund).

GLOSSARY

L

LICENSES AND PERMITS REVENUE: Fees collected by the County for allowing businesses, individuals, or activities.

M

MAJOR FUND: A fund whose sources and uses are significant (at least 10% of the total for its fund type) or considered important to budget users.

MEASURE: A way to quantify information, such as a count, ratio, percentage, or dollar amount. Measures are based on events being assessed (e.g., hospital days, building permits issued).

MILLAGE RATE: The tax rate used to calculate property taxes, expressed in mills (hundredths of a dollar). A 10-mill rate means \$10 in taxes for every \$1,000 of assessed property value.

MISSION STATEMENT: A broad statement of purpose reflecting an organization's and/or community's values and goals.

MUNICIPAL SERVICE DISTRICT (MSD): A type of local government entity created to provide specific services to a defined geographic area. They are essentially smaller, localized versions of a municipality, with a more limited scope. They can be multi-county and require a special act of Florida Legislation to establish.

MUNICIPAL SERVICES BENEFIT UNIT (MSBU): A designated area within a county (unincorporated area) that bands together to fund specific improvements or services such as water lines, sewer system, paved roads, and drainage improvements. Property owners pay a special assessment, not a general tax, based on benefit, not property value. This allows these areas to improve their own infrastructure without becoming a municipality.

MUNICIPAL SERVICES TAXING UNIT (MSTU): The taxing district encompassing the unincorporated area of the county. It provides services like law enforcement, fire protection, and parks, financed by an ad valorem tax on the area's properties.

N

NON-RECURRING: Revenues and expenditures that are only anticipated for a limited time or to fund a specific project.



O

OBJECT: Highest level of reporting for expenditure uses and revenue sources. Ex: Personnel, Operating, Capital, Taxes or Fees.

OPERATING BUDGET: The budget for recurring and certain one-time expenses used for day-to-day operations (salaries, supplies, maintenance). It excludes debt service, reserves, transfers, and capital projects.

ORGANIZATION UNIT: A managerial grouping of activities based on their functional role.

OTHER TAXES: Additional charges levied by the local government on income or wealth.

P

PERSONAL SERVICES: Expenses for salaries, wages, and employee benefits (retirement, social security, insurance, etc.) for County employees (full-time, part-time, temporary).

PROPERTY TAX (AD VALOREM TAX): A tax levied on the assessed value of real estate.

R

RECURRING: Revenues and expenditures that occur annually and are anticipated to continue into the future without an end date.

REVENUE: Money coming into the county government from various sources (taxes, fees, grants).

S

SALES TAX: A tax levied on the sale of goods and services.

SPECIAL ASSESSMENT: A fee levied on specific properties to cover the cost of a local improvement benefiting those properties. It's not based on property value but allocated proportionally.

SPECIAL REVENUE FUNDS: Funds dedicated to specific purposes (transportation, parks) with restricted uses by law.

T

TAXABLE VALUE: The assessed value of property minus authorized exemptions (agricultural, homestead). This value determines the amount of ad valorem tax levied. It's calculated by the Property Appraiser's Office.

U

UNINCORPORATED AREA: A region that doesn't have its own town or city government.

HOW TO READ THE BUDGET

Government budgets are complex documents with a lot of detailed information. The following pages will provide an overview of how Marion County's Budget is organized, what the terms mean and how to interpret the data on the pages.

Millage rates, Assessed Values and Estimated Tax Receipts (pages 68 to 69)

These two pages provide the assessed values, the millage rate and the estimated revenue at 95% for each fund that levies an ad valorem tax for the current year and the five prior years. The intent is to allow our citizens to see the changes in taxable value and the millages adopted to fund government services.

Marion County Board of County Commissioners Millage Rates, Assessed Value and Estimated Tax Receipts Adopted Budget Fiscal Year 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

Fund Summary - Millage Rates	Adopted Budget 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25
Fund Description:						
Assessed Valuations (In 1,000's)	18,883,746	20,362,504	22,085,910	25,749,732	29,998,024	34,087,726
Countywide Funds						
General Fund						
Millage Rate	3.45	3.45	3.45	3.35	3.35	3.35
Total Estimated Receipts @ 95%	61,891,479	66,738,106	72,386,571	81,948,521	95,468,709	108,484,186

Revenue Summaries (pages 70 to 93)

Revenue Summaries are organized by fund and provide a summary of the forecasted revenue in the major object categories. The actuals for the last audited fiscal year are provided in the first column. The adopted and amended budgets for the most recently completed fiscal year are provided in columns two and three and the adopted budget for the new fiscal year are shown in the last column. The presentation allows for the reader to see the actual historical performance and anticipated changes of major funding sources.

<u>Revenues and Other Sources of Funds</u>		FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Fund → Major Object Categories	General Fund				
	Property Taxes	82,722,341	100,493,378	100,493,378	114,193,879
	Other Taxes	2,321,164	2,437,749	2,437,749	2,433,264
	Licenses and Permits	1,650	1,600	1,600	1,500
	Intergovernmental	54,434,771	54,843,155	54,992,154	53,797,249
	Charges for Services	43,051,499	40,471,057	40,652,109	46,846,414
	Fines and Forfeitures	589,227	508,000	508,000	301,000
	Miscellaneous	22,476,015	20,926,734	21,949,184	26,913,143
	Less 5%	0	-10,331,948	-10,331,948	-11,514,644
	Administrative Transfers	3,398,768	3,784,495	3,784,495	4,282,402
	Debt Proceeds	693,763	0	0	0
	Balances Forward	94,585,969	97,435,098	97,874,965	99,028,534
	Fund Total	304,275,167	310,569,318	312,361,686	336,282,741

Revenue Summaries are organized by Countywide and Non-Countywide funds with pie charts for a visual reference.

HOW TO READ THE BUDGET

Expenditure Summaries (pages 94 to 115)

These pages provide the approved expenditure appropriations in each fund by major expenditure objects. As with the revenues, the actuals for the last audited fiscal year are provided in the first column. The adopted and amended budgets for the most recently completed fiscal year are provided in columns two and three and the adopted budget for the new fiscal year are shown in the last column. Expenditure summaries provide an overview of the major cost drivers for county government within each fund.

<u>Expenditures</u>		FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Fund	General Fund				
	Personnel	71,437,195	139,447,035	138,917,246	157,143,790
Major Object Categories	Operating	34,137,047	71,231,104	74,107,582	75,922,185
	Capital	6,232,459	62,039,185	61,333,165	62,970,076
	Debt Service	1,666,627	399,861	399,861	586,897
	Grants and Aid	7,995,783	9,182,995	9,344,211	9,969,805
	Non-operating	0	861,855	636,879	896,420
	Interfund Transfers	1,805,659	2,070,389	2,136,623	2,508,501
	Constitutional Officer Transfers	72,007,104	4,786,440	4,786,440	4,950,171
	Reserves	0	20,550,454	20,699,679	21,334,896
	Fund Total	195,281,874	310,569,318	312,361,686	336,282,741

Budget Cost Summary (pages 116 to 118)

These pages present the expenditures by the organizational management of Departments in Units and Divisions as outlined in the Organization charts on pages 17 and 18. Units and divisions may be comprised of multiple funds and cost centers. The four columns of data are maintained in the charts.

<u>By Unit and Division</u>		FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Unit	Public Works				
	Transportation	18,430,519	25,426,372	29,053,423	29,691,108
Divisions	Transportation Planning Organization	526,360	1,127,726	1,127,726	1,120,047
	Other Road Improvements	0	2,012,571	2,012,571	2,012,571
	Property Management	65,595	90,116	90,116	96,646
	Municipal Services	642,958	782,679	782,679	904,839
	Airport	841,621	1,796,757	2,027,427	8,564,681
	Stormwater Program	5,802,634	16,672,515	16,292,406	18,071,069
	Water Resources	135,088	264,624	264,624	279,489
	Solid Waste	28,056,501	64,000,269	68,110,620	66,086,828
	Utilities	36,757,925	121,634,461	132,396,025	150,363,421
	Public Works Total	91,259,201	233,808,090	252,157,617	277,190,699

Full Time Equivalent Summary (pages 119 to 120)

These pages provide the total FTEs by Unit and Division. This presentation provides FTEs for the Adopted Budget and the two years prior.

<u>By Unit and Division</u>		FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Unit	Legislative and Administrative			
	County Commission	7.00	7.00	7.00
Divisions	Legal	10.00	10.00	10.00
	Administration	13.72	15.72	8.72
	Public Relations	0.00	0.00	7.00
	Human Resources Administration	10.50	10.50	10.50
	Legislative and Administrative Total	41.22	43.22	43.22

HOW TO READ THE BUDGET

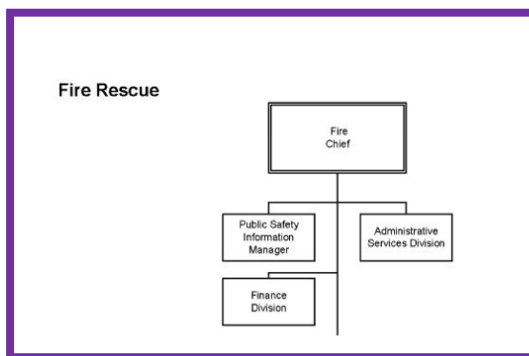
Adopted Budget Division Detail (beginning on page 122)

These pages provide more granular information on the budget for each unit and division of Marion County from the previous summary schedules. Each Division will include:

1. **Organization Chart** for their Division (if FTE's are funded within that division)



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget



2. Narrative that includes their **mission, description of services, key budget priorities for the fiscal year, and goals.** Division Goals will indicate if it is a Division Goal or a Strategic Plan Goal preceding the description.



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Safety Division: Fire Rescue and Ambulance

MISSION:

We proudly protect life and property with honor, compassion and respect.

DESCRIPTION:

Marion County Fire Rescue (MCFR) has evolved significantly from its origins as a pure voluntary fire department to emerge as a leading career fire rescue agency in Florida. With a network of twenty-five budgeted EMS stations, MCFR stands as the backbone of emergency service provision for Marion County residents. Employing various apparatus and deployment models, MCFR efficiently responds to citizens' calls for emergency services. The department's commitment to data-driven decision making is evident in its rigorous service delivery metrics.

BUDGET PRIORITIES:

The IT Department's fiscal year 2025 budget priorities encompasses several key objectives: adjusting staffing levels to address the significant increase of projects and service requests; promoting a healthy work-life balance for employees by reducing the excessive number of hours worked; and implementing employee's designated shifts. Leveraging Microsoft 365 features such as Mobile Device Management and endpoint protection are pivotal initiatives aimed at consolidating resources and realizing cost savings. The department remains committed to delivering exceptional customer service to the County while maintaining fiscal responsibility.

GOALS:

Strategic Goals (SG)

Division Goals (DG)

- SG1A: Decrease employee work capacity overages by 50%
- SG1E: Have all County departments on Microsoft (M365) by the end of 2026
- SG1F: Ensure 100% employee participation in Cybersecurity training each year
- DG1: Complete the move of County business systems that are planned to move to the cloud by the end of 2025
- DG2: Upgrade the wireless infrastructure by deploying 100 access points per year
- DG3: Migrate 100% of GIS users to ArcGIS Pro by the end of 2025

HOW TO READ THE BUDGET

Following the Narratives are:

3. Summaries of the Divisions expenditures, FTEs and Performance Measures. A division may have one or more cost centers. Performance Measures are coded to tie directly to the Division's Goals outline in the Narrative. Performance measures received a significant rewrite during the FY 2025 budget preparation phase, as such historical actuals or budgets may not have values.

Support Services						
Division: Fleet Management						
Division Expenditure Budget Summary		FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted	
Fleet Management		8,905,207	10,984,316	11,619,441	11,067,578	
Total Fleet Management		8,905,207	10,984,316	11,619,441	11,067,578	
Division FTE Budget Summary			FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	
Fleet Management			26.00	27.00	29.00	
Total Fleet Management			26.00	27.00	29.00	
Division Performance Measures		Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1: Percent of Survey of 3 or higher		Effectiveness	0.00	0.00	95.00	95.00
DG1: Average Technician Productivity rating		Effectiveness	80.00	85.00	90.00	82.00
DG2: Annual number of Preventive Maintenance completed		Output	2,429.00	2,000.00	2,500.00	2,600.00
DG3: Average number of repair orders completed per technician		Efficiency	372.00	420.00	600.00	450.00

4. Expenditure and FTE Summaries for each Cost Center within the Division follow the summary. Each Cost Center is listed separately, and the funding source is provided immediately below. Expenditures are provided by major object for FY 2023 actuals, FY 2024 adopted and amended budget, and the FY 2025 adopted budget. Three years of adopted FTE history are provided by position.

		Cost Center: Code Enforcement Funding Source: General Fund				
Major Objects	Expenditures	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted	
	Personnel	1,018,892	1,180,504	1,180,504	1,416,211	
	Operating	298,757	388,584	388,584	589,403	
	Capital	41,325	60,000	60,000	176,280	
	Debt Service	4,662	0	0	0	
	Total Code Enforcement Expenditures		1,363,636	1,629,088	1,629,088	2,181,894
Position Description	FTE Summary	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted		
	Code Enforcement Officer	12.00	12.00	12.00		
	Code Enforcement Supervisor	1.00	1.00	2.00		
	Code Enforcement Manager	0.00	0.00	1.00		
	Administrative Staff Assistant	1.00	1.00	1.00		
	Staff Assistant IV	1.00	1.00	1.00		
	Staff Assistant II	1.00	1.00	1.00		
Total Code Enforcement Full Time Equivalents		16.00	16.00	18.00		

BUDGET REQUIREMENTS AND CALENDAR

Florida law requires an annual budget, including all such funds as required by law, to be prepared, approved and adopted for each fiscal year. The budget shall control the levy of taxes and expenditure of money for all County purposes during the ensuing fiscal year. The budget process must be conducted in accordance with Chapters 125, 129, 200, and 218 of the Florida Statutes, as amended.

SPECIFIC LEGAL REQUIREMENTS

Florida Statutes set forth requirements to adopt the annual budget for the ensuing fiscal year. Primary requirements include:

- By June 1, the Property Appraiser must send an estimate of the total assessed value of nonexempt property for the current year to the Marion County Board of County Commissioners (BCC).
- By July 1, the Property Appraiser must certify the preliminary taxable value of property within each taxing district. Taxable values for each Tax Increment Financing District must be provided.
- Within 35 days of either July 1 or the date the Property Appraiser certifies the taxable value of property, whichever is later, the BCC must tell the property appraiser prior year millage rates, proposed current year millage rates, the current year roll-back rate (the millage rate that will generate the same amount of revenue as the prior year for existing construction) as specified by s. 200.065, F.S., and the date, time and place for the first statutorily required public hearing on the proposed budget and millage rates.
- Within 65 to 80 days of July 1 or the date the Property Appraiser certifies the taxable value, the BCC must hold a public hearing, after 5:00 p.m., to hear public testimony and to adopt a tentative budget and tentative millage rates. The date, time (after 5:00 p.m.) and place for the second required public hearing is set at this time.
- Within 15 days after the first statutorily required public hearing, the County is required to publish two budget advertisements in a newspaper of general circulation in the County. One advertisement notifies county residents of the BCC's intent to adopt final millage rates and a final budget, identifying any increase in property taxes. The second advertisement summarizes the tentative budget, showing for each budget and for the total of all budgets, the proposed millage rates, balances, reserves, and major revenue and expenditure classifications.
- No earlier than 2 days and no later than 5 days after the advertisements have been published the second statutorily required public hearing must be held to receive public input and to adopt final millage rates and the final budget.
- Within 3 days of the final public hearing, copies of completed ordinances or resolutions adopting the final millages and budget must be forwarded to the Property Appraiser, the Tax Collector, and the Florida Department of Revenue.
- Within 30 days following adoption of the resolution establishing the property tax levy, the BCC must certify to the Florida Department of Revenue that they have complied with the provisions of Chapter 200, F.S.
- Copies of the adopted budget are filed with the Clerk of the Court as public records. Upon final adoption of the budget, the budget shall regulate expenditures of the County and the budget shall not be amended, except as provided in Chapter 129.06, Florida Statutes. Pursuant to Chapter 129.07, Florida Statutes, it is unlawful for the BCC to expend or contract for expenditures in excess of budgeted amounts in each fund.

“(1) A budget shall be prepared, approved, adopted, and executed as prescribed in this chapter for each fiscal year. At a minimum, the budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under s.

218.32(1).”

-Chapter 129.01, F.S.

BUDGET ADOPTION PROCESS

In addition to complying with specific legal requirements for budget adoption and levying property taxes, Marion County's budget process consists of four distinct phases.

The Planning Phase

The Budget planning process begins with a countywide strategic planning workshop. This workshop charts the course for the upcoming BCC priorities. The BCC is actively engaged in the process by offering guidance and setting their priorities. These priorities encompass various aspects, including personnel, operating expenses, and capital investments, all of which have a significant impact on the county's departments and their strategic plans. Additionally, County Administration holds operational workshops with departments on a rotational basis with 3-4 highlighted per year.

The Preparation Phase

The budget preparation process phase commences with the Budget Department preparing necessary materials, such as budget entry instructions, examples, and training materials. Moreover, they conduct mandatory training sessions for specific employees tasked with departmental budget submissions. In late January, the budget software is made accessible to departmental users to input their budget requests. These requests encompass position changes, operating expenses, and capital expenses, along with capital improvement program requests. Departments are allotted a month to submit their budget proposals before County Administration embarks on its review. Outside agencies and Constitutional Officers are also provided with budget startup packets to facilitate their budget requests.

In late March, the departments' requests are forwarded to the County Administrator who reviews, edits, and approves department budget requests for inclusion in the proposed budget.

The Proposed Phase

Upon receiving all expenditure requests from stakeholders, the Budget Department diligently prepares and presents the balanced proposed budget, utilizing the financial data and estimated property values as of June 1. The proposed budget and CIP are presented to the BCC at the 2nd board meeting in June. After which, workshops are convened with the BCC, during which the July 1 certified property values are incorporated into the budget deliberations. This ensures that the budget remains up-to-date and aligned with the most current financial figures. Additionally, reappropriations of current projects that may not be completely by September 30th are examined and incorporated into the tentative budget during the 2nd meeting of August, allowing for a thorough assessment of funds and resources to determine their reallocation or retention within the budgetary framework.

The Public Adoption Phase

The adoption of the budget is comprised of 3 significant actions: the approval of the maximum millage rate, the Tentative Public Hearing, and the Final Public Hearing. On or before August 4 of each year, the Board of County Commissioners shall advise the Property Appraiser of the proposed millage rates, the rolled-back rates, and the date, time, and place at which the public hearings will be held to consider the proposed millage rates and the tentative budget. {Florida Statutes Section 200.065(2)(b)}. With this action, the maximum millage rate to fund the Tentative Budget and the date, time and place for the Tentative Public Hearing for the Marion County Board of County Commissioners is set.

The Tentative Public Hearing is the first of two State-mandated public budget hearings, that must be held between September 3 and September 18. During this hearing, the BCC listens to public testimony and subsequently deliberates and votes to set the tentative millage rates and tentative budget.

The Final Public Hearing must be advertised within 15 days of the Tentative Public Hearing and must be held 2-5 days after the advertisement appears in the newspaper which shall incorporate any adjustments or revisions made by the BCC based on input received during the Tentative Public Hearing. The Final Public Hearing shall adopt the budget for the upcoming fiscal year, which commences on October 1st.



MARION COUNTY BOARD OF COUNTY COMMISSIONERS
ANNUAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP)
FISCAL YEAR 2024-25 CALENDAR



Prepared by: Gregory C. Harrell, Marion County Clerk of Court and Comptroller – Budget Department

January 2024

Jan-10 COST ALLOCATION – Director (Applicable Department) Complete and submit requested information regarding Cost Allocation for Fiscal Year 2024-25 to Clerk of Court and Comptroller, Budget Department.

S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Jan-22 STRATEGIC PLANNING – County Commission Conduct session to identify budgetary priorities for Fiscal Year 2024-25.

Jan-23 and 25 ANNUAL BUDGET and CIP – Budget Department Conduct budget request training sessions.

Jan-29 ANNUAL BUDGET and CIP – Budget Department Enable online access for budget requests and entry to County Commission Departments.

March 2024

Mar-1 ANNUAL BUDGET – Directors of Departments Complete Department budget requests for Fiscal Year 2024-25 to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

S	M	T	W	TH	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

Mar-1 CIP – Directors of Departments and Facilities Complete and submit Capital Improvement Program requests in Munis to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

Mar-25 ANNUAL BUDGET – Budget Department Enable online access to budget requests of County Commission Departments to County Administrator for review and adjustment.

Mar-25 CIP – Budget Department Enable online access to Capital Improvement Program requests of County Commission Departments, Constitutional Officers, and Agency Directors to County Administration for review and adjustment.

May 2024

May-1 ANNUAL BUDGET – County Administrator, MSTUs and Agencies Complete and submit budget requests for Fiscal Year 2024-25 to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M. [129.025, 129.03(3) Florida Statutes]

S	M	T	W	TH	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

May-1 CIP – County Administrator Complete and submit Capital Improvement Program requests in Munis to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

May-1 ANNUAL BUDGET – Sub Organization Boards (Medical Examiner, Silver Springs CRA, TDC, TPO, etc.) Complete and submit Sub Organization Board's Proposed budget requests for Fiscal Year 2024-25 in Munis to Clerk of Court and Comptroller, Budget Department by 9:00 A.M.



MARION COUNTY BOARD OF COUNTY COMMISSIONERS
ANNUAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP)
FISCAL YEAR 2024-25 CALENDAR



Prepared by: Gregory C. Harrell, Marion County Clerk of Court and Comptroller – Budget Department

June 2024

Jun-1 ANNUAL BUDGET – Property Appraiser Provide an estimate of 2024 total assessed values of nonexempt property for budget planning purposes. [200.065(8) Florida Statutes]

S	M	T	W	TH	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
						30

Jun-1 ANNUAL BUDGET – Clerk of Court, Tax Collector, Sheriff, and Supervisor of Elections Submit proposed budgets for Fiscal Year 2024-25 to the Board of County Commissioners. [129.03(2) Florida Statutes]; **Property Appraiser** Submit proposed budget to the Department of Revenue and submit a copy to the Board of County Commissioners. [195.087(1)(a) Florida Statutes]

Jun-16 ANNUAL BUDGET – Budget Department Advertise public hearing at Rainbow Lakes Estates to consider tentative adoption of the budget of Rainbow Lakes Estates Municipal Service District. [NOT REQUIRED- Done as public service]

Jun-18 ANNUAL BUDGET – Budget Department Present the proposed countywide and dependent special districts budgets for Fiscal Year 2024-25 to the Board of County Commissioners. [129.025 129.03(3) Florida Statutes]

Jun-18 CIP – Budget Department Present the proposed Capital Improvement Program to the Board of County Commissioners.

Jun-18 ANNUAL BUDGET – Budget Department Present proposed budget of the Rainbow Lakes Estates Municipal Service District to the Board of County Commissioners. [Chapter 69-1298, Laws of Florida, Section 129.03(3) Florida Statutes, Resolution 79-RLE-1]

Jun-20 ANNUAL BUDGET – County Commission 10:00 A.M. at Rainbow Lakes Estates: Public hearing to consider tentative adoption of the budget of the Rainbow Lakes Estates Municipal Service District. [Section of Chapter 2001-293, Laws of Florida, Section 129.03(3) Florida Statutes, Marion County Code Chapter 19, Article V]

July 2024

Jul-1 ANNUAL BUDGET – Property Appraiser Submit 2024 certified taxable values to the Board of County Commissioners.

S	M	T	W	TH	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

Jul-8-10 (As Board Directs) ANNUAL BUDGET and CIP – County Commission Conduct work sessions to consider the proposed Fiscal Year 2024-25 budgets and the tentative Capital Improvement Program. [129.03(3)(a) Florida Statutes]

Jul-15 ANNUAL BUDGET – Budget Department Distribute forms for Re-Appropriation (Carry Forward) of Budgeted Funds.

Jul-15 ANNUAL BUDGET – Department of Revenue (Division of Ad Valorem Tax) Notify the Property Appraiser and the Board of County Commissioners of tentative budget amendments and changes to the proposed budget of the Property Appraiser. [195.087(1)(a) Florida Statutes]



MARION COUNTY BOARD OF COUNTY COMMISSIONERS
ANNUAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP)
FISCAL YEAR 2024-25 CALENDAR



Prepared by: Gregory C. Harrell, Marion County Clerk of Court and Comptroller – Budget Department

August 2024

Aug-4 ANNUAL BUDGET – County Commission On or before August 4, conclude work sessions and notify the Property appraiser of:

1. The Proposed Millage rates for 2024;
2. The rolled back Millage rates for 2024;
3. The date, time, and place of the public hearings to consider the proposed millage rates and tentative budgets.
[200.065(2)(b) Florida Statutes]
(Maximum Millage Rate tentatively scheduled to be set on July 16, 2024)

S	M	T	W	TH	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Aug-5 ANNUAL BUDGET – County Administrator Complete and submit Re-Appropriation (Carry Forward) of Budgeted Funds to Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

Aug-15 ANNUAL BUDGET – County Commission Prior to this date may submit additional information or testimony to the State of Florida, Department of Revenue, relative to the proposed budget of the Property Appraiser.
[195.087(1)(a) Florida Statutes]

Aug-20 ANNUAL BUDGET – County Commission Consideration and approval of Re-appropriation (Carry Forward) of Budgeted Funds.

Aug-22 ANNUAL BUDGET – Sub Organization Boards (Medical Examiner, Silver Springs CRA, TDC, TPO, etc.) Notify Clerk of Court and Comptroller, Budget Department of Sub Organization Board's adjustments to the proposed budget request for Fiscal Year 2024-25 to be included in the Marion County Board of County Commissioner's tentative and final adopted budgets.

Aug-24 ANNUAL BUDGET – Property Appraiser Mail notices of proposed property taxes for 2024 to each taxpayer listed on the current year assessment roll. [200.065(2)(b) and 200.069 Florida Statutes]

September 2024

Sep-1 ANNUAL BUDGET – Budget Department Advertise public hearings to consider the tentative budgets and proposed millage rates for Fiscal Year 2024-25. [NOT REQUIRED- Done as a public service]

S	M	T	W	TH	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

Sep-5 ANNUAL BUDGET – County Commission Conduct public hearings to consider adoption of the tentative budgets and proposed millage rates for Fiscal Year 2024-25. All hearings must begin after 5:00 P.M. [129.03(3)(c), 200.065(2)(c),(e) Florida Statutes]

Sep-17 CIP – County Commission Adoption of the Capital Improvement Program.

Sep-19 ANNUAL BUDGET – Budget Department Advertise public hearings to consider final adoption of the budgets, increases in property taxes and operation expenditures (if applicable), and adoption of millage rates for Fiscal Year 2024-25. [129.03(3)(b), 200.065(2)(d), and 200.065(3),(a),(b),(h)-(l) Florida Statutes]

Sep-23 ANNUAL BUDGET – County Commission Conduct public hearing to consider final adoption of the budgets and millage rates for Fiscal Year 2024-25. All hearings must begin after 5:00 P.M. [129.03(3)(c), 200.065(2)(d),(e) Florida Statutes]

Following final budget adoption ANNUAL BUDGET – County Commission Notify the Sheriff, in writing, of the specific action taken on the proposed Fiscal Year 2024-25 budget appropriations of the Sheriff. [30.49(4) Florida Statutes]

ADJUSTING THE BUDGET

After the formal adoption of the budget each September by the Board of County Commissioners (BCC) for the fiscal year beginning October 1st, Budget Adjustments may be required to accommodate unforeseen fiscal activities. These adjustments include amendments which require a BCC agenda item or an administrative transfer. When a budget is adjusted, an offset is required to ensure that the budget remains in balance as all adjustments must maintain a balanced budget.

Both adjustments are initiated by the individual department or agency through our Enterprise Resource Planning (ERP) software. If it is an outside agency or constitutional officer, they will submit it to the Budget department to enter for them, due to not having direct access to the ERP. In requesting a budget adjustment, the following additional information is required:

- *A cover page which states the initiator (department director), the department requesting the amendment, and the description and purpose of the amendment. The description and purpose of the amendment seeks to answer the following questions:*
 - *Why is additional funding needed for the account? Why is(are) the current budget(s) insufficient? What is(are) your source(s) of funding? Why are these funds available? Is this a one-time or recurring change? If recurring, what is the plan to fund it in the future? Is there any additional information the Commissioners need to know about this budget amendment request?*

Each department's entry personnel are responsible for initiating agenda items, via an electronic workflow system, that affect their department's activities or budget. The completed Cover Page with the requested line-item changes is electronically signed by the department director and then forwarded for review through the organization. Electronic review and signature are generally performed in the following sequence:

- *Department Entry Personnel*
- *Budget Department (for preliminary review)*
 - *As part of the overall review process, the Budget Department reviews the proposed budget amendment for accuracy, availability of funds, completeness, compliance with BCC Policies, and other matters considered appropriate for good financial management. If changes or corrections to a budget amendment are required, the item is electronically returned back to the originating department for revision and resubmitted for electronic approval.*
- *Department Director*
- *Assistant County Administrator*
- *Fiscal Manager*
- *County Administrator*
- *Budget Department*
- *Budget Director*

Once approved by the Budget Director, if the adjustment is an amendment that requires BCC approval, then the budget department staff shall place the budget amendment on the requested BCC agenda. They create a budget amendment resolution for each budget amendment submitted and attach it to the agenda item. Additionally, they use the department-submitted cover page to create an agenda item cover page with the information provided. Copies of the resolutions are provided to Commission Records for the chairman and the Clerk of Court to sign after approval at the BCC meeting.

Upon final approval by the BOCC, the budget amendment is posted to the financial system by the Budget Office.

Administrative Transfers

On January 18, 2022, the Board amended Commission Policy 19-01. This policy defined the procedure for Administrative Budget Transfers.

A Budget Transfer is an adjustment to line items that may be executed by the County Budget Officer under the following conditions:

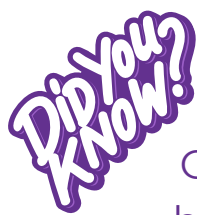
- *The budget transfer does not change the total expenditure appropriations of a Cost Center; and*
- *The transfer adheres to the following account restrictions:*
 - *The transfer occurs between personnel expenditure accounts; or*
 - *The transfer occurs between operating expenditure accounts; and*
- *The transfer per line-item account is \$10,000 or less; and*
- *The transfer is approved by the County Administrator; and*
- *The transfer is reviewed and approved by the County Budget Officer.*

Approved Budget Transfers will be reported on a future Board of County Commissioners regular meeting agenda as a notation for record by the County Budget Officer.

These Administrative transfers utilize the same electronic workflow process as a budget amendment that requires agenda action and a resolution. The Budget Department prepares the Administrative Transfer report for each scheduled BCC agenda. This report shows the journal number, the fund, cost center, accounts, amounts, effective date, and the purpose of the transfer.

Supplemental Budget

The Board of County Commissioners may by resolution amend the prior fiscal year budget up to sixty (60) days following the close of the fiscal year to recognize additional revenues and expenditures necessary to meet its fiscal obligations as outlined in Florida Statutes 129.06(2).



Our county annual budget is actually a 24 month cycle



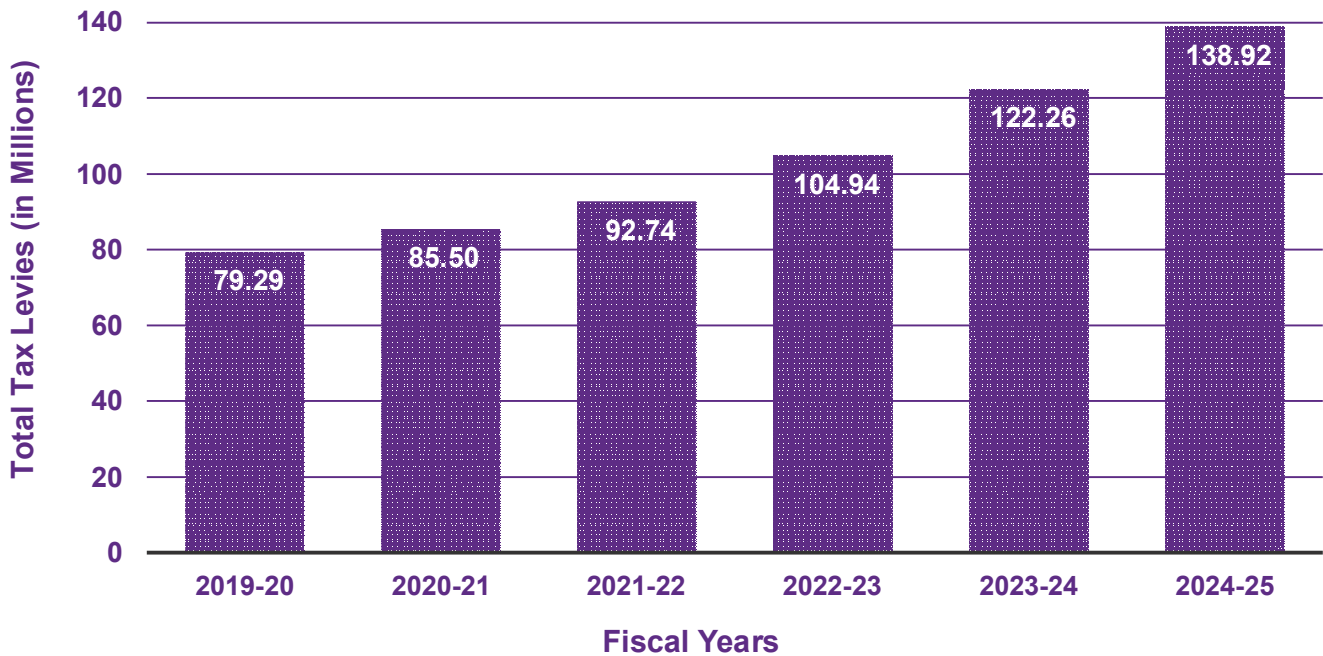


Marion County Board of County Commissioners
Millage Rates, Assessed Value and Estimated Tax Receipts
Adopted Budget Fiscal Year 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

Fund Summary - Millage Rates	Adopted Budget 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25
Fund Description:						
Assessed Valuations (In 1,000's)	18,883,746	20,362,504	22,085,910	25,749,732	29,998,024	34,087,726
Countywide Funds						
General Fund						
Millage Rate	3.45	3.45	3.45	3.35	3.35	3.35
Total Estimated Receipts @ 95%	61,891,479	66,738,106	72,386,571	81,948,521	95,468,709	108,484,186
Fine & Forfeiture Fund						
Millage Rate	0.85	0.85	0.85	0.83	0.83	0.83
Total Estimated Receipts @ 95%	15,248,625	16,442,722	17,834,373	20,303,664	23,653,442	26,878,172
County Transportation Maintenance Fund						
Millage Rate	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Receipts @ 95%	-	-	-	-	-	-
Marion County Health Unit Trust Fund						
Millage Rate	0.12	0.12	0.12	0.11	0.11	0.11
Total Estimated Receipts @ 95%	2,152,747	2,321,325	2,517,794	2,690,847	3,134,794	3,562,168
Total Countywide Millage Rate	4.42	4.42	4.42	4.29	4.29	4.29
Total Estimated receipts @ 95%	79,292,851	85,502,153	92,738,738	104,943,032	122,256,945	138,924,526

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



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

Marion County Board of County Commissioners
Millage Rates, Assessed Value and Estimated Tax Receipts
Adopted Budget Fiscal Year 2024-25

Prepared by: Clerk of Court and Comptroller - Budget Department

Fund Summary - Millage Rates	Adopted Budget 2019-20	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25
Fund Description:						

Special Districts (Non-Countywide Funds)

MSTU for Law Enforcement

Assessed Valuations (In 1000's)	13,528,815	14,562,327	15,990,626	18,884,007	22,295,718	25,589,888
Millage Rate	3.72	3.72	3.72	3.72	3.72	3.72
Total Estimated Receipts @95%	47,810,831	51,463,265	56,510,874	66,736,081	78,793,066	90,434,664

Fire, Rescue and EMS Fund

Assessed Valuations (In 1000's)	13,941,362	15,002,307	16,454,358	19,409,890	22,907,557	26,267,304
Millage Rate	1.11	1.11	1.11	1.11	1.11	1.11
Total Estimated Receipts @95%	14,701,166	15,819,933	17,351,121	20,467,729	24,156,019	27,698,872

Rainbow Lakes Estates - Comm Res Facility MSTU

Assessed Valuations (In 1000's)	114,372	119,439	128,776	152,917	184,720	219,324
Millage Rate	0.47	0.47	0.47	0.47	0.85	0.85
Total Estimated Receipts @95%	51,067	53,329	57,498	68,278	149,161	177,104

Marion Oaks MSTU

Assessed Valuations (In 1000's)	536,552	598,204	691,848	944,164	1,316,885	1,670,209
Millage Rate	1.02	1.02	1.02	1.02	1.02	1.02
Total Estimated Receipts @95%	519,919	579,659	670,401	914,895	1,276,061	1,618,432

Silver Springs Shores Special Tax District

Assessed Valuations (In 1000's)	234,082	255,255	280,874	319,957	369,418	405,732
Millage Rate	3.00	3.00	3.00	3.00	3.00	3.00
Total Estimated Receipts @95%	667,134	727,476	800,490	911,877	1,052,841	1,156,334

Hills of Ocala MSTU for Recreation

Assessed Valuations (In 1000's)	135,561	148,669	167,145	204,251	265,072	325,145
Millage Rate	0.18	0.18	0.18	0.18	0.18	0.18
Total Estimated Receipts @95%	23,181	25,422	28,582	34,927	45,328	55,600

Multi-County Special Districts

Rainbow Lakes Estates Municipal Service District

Assessed Valuations (In 1000's)	121,834	127,376	137,602	163,323	197,576	234,544
Millage Rate	2.25	2.25	2.25	2.25	1.25	1.25
Total Estimated Receipts @95%	260,421	272,267	294,125	349,103	234,621	278,520



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
General Fund				
Property Taxes	82,722,341	100,493,378	100,493,378	114,193,879
Other Taxes	2,321,164	2,437,749	2,437,749	2,433,264
Licenses and Permits	1,650	1,600	1,600	1,500
Intergovernmental	54,434,771	54,843,155	54,992,154	53,797,249
Charges for Services	43,051,499	40,471,057	40,652,109	46,846,414
Fines and Forfeitures	589,227	508,000	508,000	301,000
Miscellaneous	22,476,015	20,926,734	21,949,184	26,913,143
Less 5%	0	-10,331,948	-10,331,948	-11,514,644
Administrative Transfers	3,398,768	3,784,495	3,784,495	4,282,402
Debt Proceeds	693,763	0	0	0
Balances Forward	94,585,969	97,435,098	97,874,965	99,028,534
Fund Total	304,275,167	310,569,318	312,361,686	336,282,741
General Fund Grants				
Intergovernmental	3,480,237	11,396,660	13,106,415	7,709,787
Miscellaneous	390,475	2,824,554	2,824,554	3,080,734
Debt Proceeds	114	0	0	0
Fund Total	3,870,826	14,221,214	15,930,969	10,790,521
Fine and Forfeiture Fund				
Property Taxes	20,495,366	24,898,359	24,898,359	28,292,812
Other Taxes	77,153	100,000	100,000	113,000
Intergovernmental	27,654	398,120	398,120	406,956
Charges for Services	286,902	204,000	204,000	292,000
Fines and Forfeitures	326,429	275,000	275,000	331,000
Miscellaneous	510,561	277,100	329,992	733,600
Less 5%	0	-1,287,723	-1,287,723	-1,488,121
Balances Forward	4,968,268	5,739,299	5,868,683	7,827,112
Fund Total	26,692,333	30,604,155	30,786,431	36,508,359
Crime Prevention Fund				
Charges for Services	175,990	174,000	174,000	175,000
Miscellaneous	55,963	24,500	24,500	51,000
Less 5%	0	-9,925	-9,925	-11,300
Balances Forward	1,104,284	684,638	684,638	823,481
Fund Total	1,336,237	873,213	873,213	1,038,181
County Transportation Maintenance Fund				
Other Taxes	13,923,388	14,149,548	14,149,548	12,755,282
Licenses and Permits	436,268	410,526	410,526	610,526
Special Assessments	125,868	0	0	0
Intergovernmental	4,837,145	10,826,901	17,106,665	15,621,554
Charges for Services	725,888	591,224	591,224	654,381
Miscellaneous	1,178,746	368,842	368,842	793,789
Less 5%	0	-926,912	-926,912	-854,022
Debt Proceeds	89,591	46,371,441	46,371,441	23,151,425
Balances Forward	24,529,811	28,980,160	28,616,482	21,076,691
Fund Total	45,846,705	100,771,730	106,687,816	73,809,626



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
80% Gas Tax Construction Fund				
Intergovernmental	4,129,576	4,090,548	4,090,548	4,113,842
Miscellaneous	494,368	221,000	221,000	485,000
Less 5%	0	-215,577	-215,577	-229,942
Balances Forward	9,889,496	8,998,147	8,998,147	13,450,036
Fund Total	14,513,440	13,094,118	13,094,118	17,818,936
20% Gas Tax Construction Fund				
Intergovernmental	1,032,394	1,022,637	1,022,637	1,028,461
Miscellaneous	205,037	91,000	91,000	175,000
Less 5%	0	-55,682	-55,682	-60,173
Balances Forward	4,905,575	303,216	4,293,945	4,372,779
Fund Total	6,143,006	1,361,171	5,351,900	5,516,067
2nd Local Option Fuel Tax Fund				
Other Taxes	2,751,161	3,160,213	3,160,213	2,259,021
Miscellaneous	454,898	206,000	206,000	378,000
Less 5%	0	-168,311	-168,311	-131,851
Balances Forward	12,531,119	10,829,876	10,829,876	12,842,035
Fund Total	15,737,178	14,027,778	14,027,778	15,347,205
TMF Transportation Planning Organization				
Intergovernmental	523,760	1,070,208	1,070,208	1,042,058
Administrative Transfers	19,461	0	0	0
Debt Proceeds	3,434	0	0	0
Balances Forward	57,694	57,518	57,518	77,989
Fund Total	604,349	1,127,726	1,127,726	1,120,047
Sidewalk Construction Fund				
Licenses and Permits	144,553	117,895	117,895	155,789
Miscellaneous	40,498	17,000	17,000	40,000
Less 5%	0	-6,745	-6,745	-9,789
Balances Forward	745,114	892,528	892,528	841,314
Fund Total	930,165	1,020,678	1,020,678	1,027,314
Marion County Airport Fund				
Intergovernmental	110,225	604,852	834,802	7,311,647
Charges for Services	980,049	1,077,500	1,077,500	1,009,500
Miscellaneous	13,801	4,000	4,000	19,100
Less 5%	0	-54,075	-54,075	-51,430
Balances Forward	6,681	164,480	165,200	275,864
Fund Total	1,110,756	1,796,757	2,027,427	8,564,681



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Marion County Health Unit Trust Fund				
Property Taxes	2,716,286	3,299,783	3,299,783	3,749,650
Other Taxes	11,375	11,000	11,000	13,000
Miscellaneous	83,751	35,900	35,900	61,250
Less 5%	0	-167,334	-167,334	-191,196
Balances Forward	246,269	403,733	403,733	990,334
Fund Total	3,057,681	3,583,082	3,583,082	4,623,038
Local Provider Participation Fund				
Special Assessments	13,013,667	35,651,073	35,651,073	16,479,141
Miscellaneous	239,387	0	0	0
Balances Forward	418,759	701,505	3,049,051	869,537
Fund Total	13,671,813	36,352,578	38,700,124	17,348,678
Opioid Settlement Fund				
Miscellaneous	3,252,373	26,000	26,000	192,000
Less 5%	0	-1,300	-1,300	-9,600
Balances Forward	0	3,219,045	3,219,045	5,493,195
Fund Total	3,252,373	3,243,745	3,243,745	5,675,595
Alcohol and Drug Abuse Trust Fund				
Charges for Services	21,082	20,000	20,000	26,000
Miscellaneous	2,134	900	900	2,000
Less 5%	0	-1,045	-1,045	-1,400
Balances Forward	44,327	40,266	40,266	63,593
Fund Total	67,543	60,121	60,121	90,193
Criminal Justice Court Costs Fund				
Charges for Services	408,381	392,000	392,000	404,000
Miscellaneous	23,166	9,800	9,800	18,200
Less 5%	0	-20,090	-20,090	-21,110
Balances Forward	440,467	415,909	415,909	597,115
Fund Total	872,014	797,619	797,619	998,205
Law Enforcement Trust Fund				
Fines and Forfeitures	93,414	138,000	138,000	138,000
Miscellaneous	38,138	16,400	16,400	32,500
Less 5%	0	-7,720	-7,720	-8,525
Balances Forward	723,728	767,733	767,733	861,850
Fund Total	855,280	914,413	914,413	1,023,825
Sheriffs Educational Fund				
Charges for Services	58,026	55,000	55,000	55,000
Miscellaneous	42,621	19,000	19,000	41,000
Less 5%	0	-3,700	-3,700	-4,800
Balances Forward	842,229	934,390	934,390	1,052,055
Fund Total	942,876	1,004,690	1,004,690	1,143,255



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Federal Equitable Sharing Fund				
Intergovernmental	10,937	0	0	0
Miscellaneous	1,900	0	0	0
Balances Forward	35,225	36,665	36,665	274,060
Fund Total	48,062	36,665	36,665	274,060
E911 Management Fund				
Intergovernmental	2,063,271	1,770,000	1,770,000	2,363,000
Charges for Services	182,268	90,000	90,000	269,000
Miscellaneous	163,066	71,600	71,600	160,000
Less 5%	0	-96,580	-96,580	-139,600
Debt Proceeds	9,106	0	0	0
Balances Forward	3,318,710	2,781,428	2,837,206	4,759,649
Fund Total	5,736,421	4,616,448	4,672,226	7,412,049
Tourist Development Tax				
Other Taxes	5,369,236	5,884,049	5,884,049	4,384,128
Miscellaneous	597,307	231,400	231,400	555,000
Less 5%	0	-305,773	-305,773	-246,957
Debt Proceeds	5,337	0	0	0
Balances Forward	10,458,599	12,459,809	12,739,632	10,190,353
Fund Total	16,430,479	18,269,485	18,549,308	14,882,524
Parks and Recreation Fees Fund				
Charges for Services	1,944,302	2,060,000	2,060,000	1,964,000
Miscellaneous	189,166	75,100	175,100	164,900
Less 5%	0	-106,755	-106,755	-106,445
Administrative Transfers	35,000	35,000	35,000	35,000
Balances Forward	3,558,218	3,994,860	3,994,860	4,314,093
Fund Total	5,726,686	6,058,205	6,158,205	6,371,548
Medical Examiner Fund				
Intergovernmental	3,682,098	4,340,821	4,343,821	5,096,732
Charges for Services	1,025,029	1,032,000	1,032,000	1,040,000
Miscellaneous	96,273	60,000	60,000	85,900
Less 5%	0	-3,000	-3,000	-4,295
Administrative Transfers	1,007,079	1,146,043	1,146,043	1,421,587
Debt Proceeds	8,069	0	0	0
Balances Forward	1,983,880	2,129,449	2,129,449	2,291,340
Fund Total	7,802,428	8,705,313	8,708,313	9,931,264
American Rescue Plan Local Fiscal Recovery Fund				
Intergovernmental	11,367,063	59,933,289	59,933,289	0
Miscellaneous	3,402,623	658,000	1,418,229	1,617,000
Less 5%	0	-32,900	-32,900	-80,850
Balances Forward	203,606	2,654,300	2,654,300	50,037,054
Fund Total	14,973,292	63,212,689	63,972,918	51,573,204



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
American Rescue Plan Emergency Rental 2 Fund				
Miscellaneous	125,890	0	0	0
Balances Forward	18,086	73,768	73,768	0
Fund Total	143,976	73,768	73,768	0
American Rescue Plan HOME Fund				
Intergovernmental	0	3,217,585	3,217,585	3,084,948
Fund Total	0	3,217,585	3,217,585	3,084,948
American Rescue Plan LATCF Fund				
Intergovernmental	0	1,712,571	1,712,571	1,712,571
Miscellaneous	27,614	0	0	0
Fund Total	27,614	1,712,571	1,712,571	1,712,571
Public Improvement Transportation Debt Service				
Other Taxes	4,421,782	4,133,645	4,133,645	4,130,577
Less 5%	0	-206,682	-206,682	-206,529
Balances Forward	2,926,300	2,803,397	2,803,397	2,803,257
Fund Total	7,348,082	6,730,360	6,730,360	6,727,305
Parks Capital Project Fund				
Miscellaneous	13,082	0	0	0
Balances Forward	266,594	244,938	244,938	294,525
Fund Total	279,676	244,938	244,938	294,525
Public Improvement Transportation Capital Projects				
Miscellaneous	27,606	0	0	0
Balances Forward	562,229	561,805	561,805	623,339
Fund Total	589,835	561,805	561,805	623,339
Infrastructure Surtax Capital Projects				
Other Taxes	65,962,613	71,359,872	71,359,872	18,218,681
Miscellaneous	6,084,149	2,479,000	2,479,000	4,320,000
Less 5%	0	-3,691,944	-3,691,944	-1,126,934
Administrative Transfers	25,019	0	0	0
Balances Forward	126,187,279	147,558,247	154,925,720	148,033,611
Fund Total	198,259,060	217,705,175	225,072,648	169,445,358
Surtax Capital Projects				
Balances Forward	25,019	0	0	0
Fund Total	25,019	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Countywide)

<u>Revenues and Other Sources of Funds</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Solid Waste Disposal Fund				
Licenses and Permits	14,700	13,000	13,000	13,000
Special Assessments	13,067,635	13,660,523	13,660,523	14,224,674
Intergovernmental	157,098	35,000	35,000	120,000
Charges for Services	4,800,069	4,372,000	4,372,000	5,857,000
Miscellaneous	3,156,706	1,158,000	1,158,000	2,504,000
Less 5%	0	-961,926	-961,926	-1,135,934
Balances Forward	71,387,411	45,723,672	49,834,023	44,504,088
Fund Total	<u>92,583,619</u>	<u>64,000,269</u>	<u>68,110,620</u>	<u>66,086,828</u>
Insurance Fund				
Charges for Services	46,349,556	48,668,018	48,668,018	52,096,044
Miscellaneous	3,832,733	785,000	785,000	1,313,000
Less 5%	0	-2,460,167	-2,460,167	-2,658,283
Administrative Transfers	25,613	0	109,794	0
Balances Forward	18,264,288	21,394,837	21,394,837	18,059,695
Fund Total	<u>68,472,190</u>	<u>68,387,688</u>	<u>68,497,482</u>	<u>68,810,456</u>
Countywide Total	<u>862,226,181</u>	<u>998,957,070</u>	<u>1,027,912,948</u>	<u>945,956,446</u>

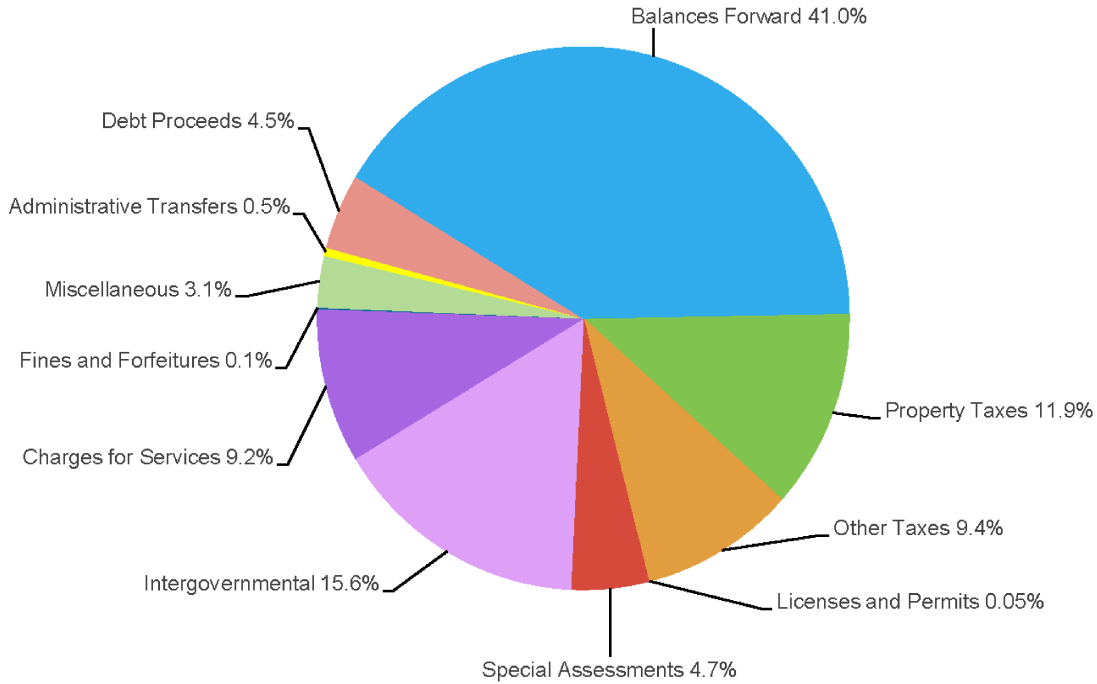


Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Type (Countywide)

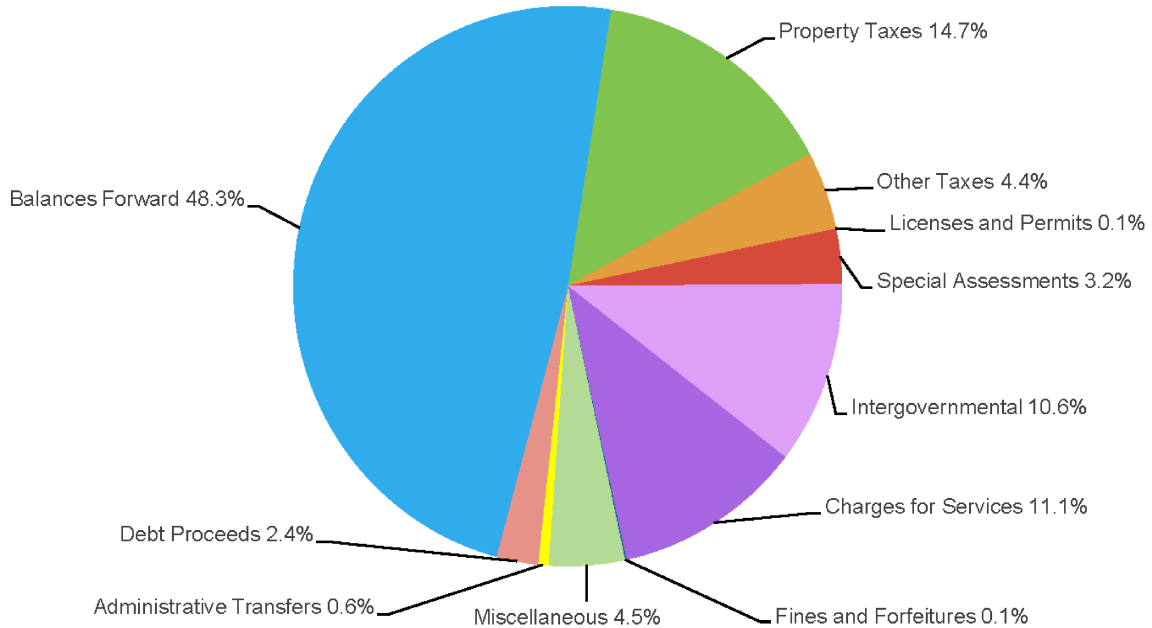
<u>Revenues and Other Sources of Funds</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Countywide				
Property Taxes	105,933,993	128,691,520	128,691,520	146,236,341
Other Taxes	94,837,872	101,236,076	101,236,076	44,306,953
Licenses and Permits	597,171	543,021	543,021	780,815
Special Assessments	26,207,170	49,311,596	49,311,596	30,703,815
Intergovernmental	85,856,229	155,262,347	163,633,815	103,408,805
Charges for Services	100,009,041	99,206,799	99,387,851	110,688,339
Fines and Forfeitures	1,009,070	921,000	921,000	770,000
Miscellaneous	47,220,047	30,586,830	32,522,401	43,736,116
Less 5%	0	-21,123,814	-21,123,814	-20,293,730
Administrative Transfers	4,510,940	4,965,538	5,075,332	5,738,989
Debt Proceeds	809,414	46,371,441	46,371,441	23,151,425
Balances Forward	395,235,234	402,984,716	421,342,709	456,728,578
Countywide Total	<u>862,226,181</u>	<u>998,957,070</u>	<u>1,027,912,948</u>	<u>945,956,446</u>

**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Type (Countywide)**

Amended Budget Countywide Revenues 2023-24



Adopted Budget Countywide Revenues 2024-25





Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
MSTU for Law Enforcement				
Property Taxes	67,368,154	82,940,069	82,940,069	95,194,000
Other Taxes	276,079	331,760	331,760	374,100
Intergovernmental	1,162,434	0	1,236,804	0
Charges for Services	2,608,158	2,377,932	2,377,932	3,042,932
Miscellaneous	1,891,675	487,200	915,754	1,655,600
Less 5%	0	-4,189,848	-4,189,848	-4,863,332
Administrative Transfers	128,157	0	48,000	0
Balances Forward	11,268,683	12,959,722	12,959,722	17,227,681
Fund Total	84,703,340	94,906,835	96,620,193	112,630,981
Fire Rescue and EMS Fund				
Property Taxes	20,660,832	25,427,388	25,427,388	29,156,707
Other Taxes	75,035	102,000	102,000	87,000
Licenses and Permits	178,814	114,000	114,000	192,000
Special Assessments	35,407,540	36,125,342	36,125,342	37,774,115
Intergovernmental	1,537,572	15,086	106,623	113,388
Charges for Services	345,208	344,255	348,255	344,255
Fines and Forfeitures	1,690	4,000	4,000	4,000
Miscellaneous	1,687,604	590,200	597,700	1,565,000
Less 5%	0	-3,135,359	-3,135,359	-3,456,154
Administrative Transfers	783,080	924,346	924,346	1,086,914
Debt Proceeds	237,799	0	0	0
Balances Forward	18,527,610	18,715,546	18,722,408	18,058,212
Fund Total	79,442,784	79,226,804	79,336,703	84,925,437
Fire Rescue Impact Fees Fund				
Miscellaneous	5,018	0	0	0
Balances Forward	247,643	63,743	63,743	1,898
Fund Total	252,661	63,743	63,743	1,898
Stormwater Program				
Special Assessments	3,917,545	4,095,674	4,095,674	4,172,278
Intergovernmental	1,220,221	1,192,598	812,489	809,014
Charges for Services	13,285	0	0	0
Miscellaneous	511,934	153,000	153,000	352,000
Less 5%	0	-212,434	-212,434	-226,214
Debt Proceeds	46,411	0	0	0
Balances Forward	12,385,783	11,443,677	11,443,677	12,963,991
Fund Total	18,095,179	16,672,515	16,292,406	18,071,069



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Building Safety Fund				
Other Taxes	40,060	30,000	30,000	45,000
Licenses and Permits	3,623,089	3,380,000	3,380,000	7,550,000
Miscellaneous	608,137	298,700	298,700	479,000
Less 5%	0	-185,435	-185,435	-403,700
Administrative Transfers	49,700	0	77,724	0
Debt Proceeds	31,008	0	0	0
Balances Forward	13,405,846	9,016,161	9,016,212	9,756,063
Fund Total	17,757,840	12,539,426	12,617,201	17,426,363
Local Housing Assistance Trust Fund				
Intergovernmental	2,537,765	3,753,002	3,753,002	2,553,788
Miscellaneous	1,103,202	1,125,000	1,125,000	918,000
Less 5%	0	-56,250	-56,250	-45,900
Balances Forward	5,906,564	8,953,567	8,953,567	8,778,154
Fund Total	9,547,531	13,775,319	13,775,319	12,204,042
Silver Springs Community Redevelopment Area Trust				
Intergovernmental	266,263	378,000	378,000	460,950
Miscellaneous	21,925	10,200	10,200	26,000
Less 5%	0	-510	-510	-1,300
Balances Forward	284,844	339,270	339,270	378,598
Fund Total	573,032	726,960	726,960	864,248
Impact Fee East District				
Impact Fees	3,001,449	3,084,211	3,084,211	3,042,106
Miscellaneous	601,800	263,000	263,000	387,000
Less 5%	0	-167,361	-167,361	-176,456
Administrative Transfers	29,198	0	0	0
Balances Forward	11,582,932	13,667,574	13,667,574	10,380,231
Fund Total	15,215,379	16,847,424	16,847,424	13,632,881
Impact Fee West District				
Impact Fees	6,754,394	6,168,421	6,168,421	6,273,684
Miscellaneous	936,846	384,000	384,000	989,000
Less 5%	0	-327,621	-327,621	-368,134
Administrative Transfers	100,089	0	0	0
Balances Forward	15,798,411	22,463,351	22,463,351	27,847,553
Fund Total	23,589,740	28,688,151	28,688,151	34,742,103
Impact Fee District 1				
Miscellaneous	110	0	0	0
Balances Forward	2,245	2,191	2,191	0
Fund Total	2,355	2,191	2,191	0



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Impact Fee District 3				
Miscellaneous	1,592	0	0	0
Balances Forward	37,314	18,069	18,069	0
Fund Total	38,906	18,069	18,069	0
Impact Fee District 4				
Miscellaneous	4,711	0	0	0
Balances Forward	96,235	97,331	97,331	0
Fund Total	100,946	97,331	97,331	0
RLE Comm Res Facility MSTU				
Property Taxes	68,601	157,011	157,011	186,425
Other Taxes	2,003	0	0	2,500
Charges for Services	6	0	0	0
Miscellaneous	4,732	2,130	2,130	2,630
Less 5%	0	-7,958	-7,958	-9,578
Administrative Transfers	0	0	138,604	0
Balances Forward	69,610	81,667	81,667	192,615
Fund Total	144,952	232,850	371,454	374,592
RLE MSTU for Road Improvements				
Special Assessments	485,592	907,330	907,330	909,134
Miscellaneous	56,615	21,000	21,000	60,000
Less 5%	0	-46,417	-46,417	-48,457
Balances Forward	851,193	1,161,788	1,161,788	945,193
Fund Total	1,393,400	2,043,701	2,043,701	1,865,870
RLE Fire Protection MSBU				
Special Assessments	200,925	189,960	189,960	189,810
Miscellaneous	20,638	4,000	4,000	3,300
Less 5%	0	-9,698	-9,698	-9,656
Balances Forward	607,726	261,804	261,804	319,172
Fund Total	829,289	446,066	446,066	502,626
Marion Oaks MSTU				
Property Taxes	921,977	1,343,222	1,343,222	1,703,612
Other Taxes	2,676	6,253	6,253	6,253
Intergovernmental	236	0	0	0
Charges for Services	71	0	0	0
Miscellaneous	168,043	135,725	135,725	150,500
Less 5%	0	-74,260	-74,260	-93,019
Debt Proceeds	2,105	0	0	0
Balances Forward	492,395	603,144	603,168	817,055
Fund Total	1,587,503	2,014,084	2,014,108	2,584,401



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Marion Oaks MSTU for General Services				
Special Assessments	769,977	1,458,325	1,458,325	1,474,385
Intergovernmental	146	0	0	0
Miscellaneous	86,264	23,000	23,000	52,000
Less 5%	0	-74,066	-74,066	-76,319
Debt Proceeds	1,140	0	0	0
Balances Forward	1,051,511	708,992	709,036	1,152,822
Fund Total	1,909,038	2,116,251	2,116,295	2,602,888
Marion Oaks MSBU for Road Improvements				
Special Assessments	1,271,655	1,333,178	1,333,178	1,328,578
Miscellaneous	214,920	91,700	91,700	201,875
Less 5%	0	-71,244	-71,244	-76,523
Balances Forward	4,233,690	4,289,175	4,289,175	3,846,185
Fund Total	5,720,265	5,642,809	5,642,809	5,300,115
Silver Springs Shores Special Tax District				
Property Taxes	922,690	1,108,254	1,108,254	1,217,193
Other Taxes	409	960	960	550
Charges for Services	85	0	0	0
Miscellaneous	98,994	96,600	96,600	78,400
Less 5%	0	-60,291	-60,291	-64,808
Debt Proceeds	4,372	0	0	0
Balances Forward	689,002	661,310	661,350	595,815
Fund Total	1,715,552	1,806,833	1,806,873	1,827,150
Silver Springs Shores MSBU for Road Improvements				
Special Assessments	1,014,868	1,073,877	1,073,877	1,072,852
Miscellaneous	106,622	36,500	36,500	54,500
Less 5%	0	-55,519	-55,519	-56,368
Balances Forward	1,406,687	2,415,877	2,415,877	1,765,772
Fund Total	2,528,177	3,470,735	3,470,735	2,836,756
Hills of Ocala MSTU for Recreation				
Property Taxes	35,260	47,713	47,713	58,526
Other Taxes	100	334	334	176
Charges for Services	3	0	0	0
Miscellaneous	5,660	4,480	4,480	4,490
Less 5%	0	-2,627	-2,627	-3,160
Balances Forward	49,345	63,690	63,690	80,601
Fund Total	90,368	113,590	113,590	140,633
Doublegate MSTU for General Services				
Special Assessments	2,585	2,680	2,680	3,685
Miscellaneous	67	27	27	61
Less 5%	0	-135	-135	-187
Balances Forward	706	379	379	25
Fund Total	3,358	2,951	2,951	3,584



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Raven Hill MSTU for General Services				
Special Assessments	2,050	2,125	2,125	2,125
Miscellaneous	411	173	173	350
Less 5%	0	-115	-115	-124
Balances Forward	8,061	7,843	7,843	7,763
Fund Total	10,522	10,026	10,026	10,114
Rainbows End MSTU for General Municipal Services				
Special Assessments	19,955	20,690	20,690	20,690
Miscellaneous	17,022	20,770	20,770	31,155
Less 5%	0	-2,074	-2,074	-2,593
Balances Forward	331,469	386,224	386,224	426,437
Fund Total	368,446	425,610	425,610	475,689
Tompkins and Georges MSTU				
Special Assessments	7,533	7,567	7,567	7,567
Miscellaneous	678	218	218	405
Less 5%	0	-389	-389	-398
Balances Forward	11,266	8,161	8,161	9,819
Fund Total	19,477	15,557	15,557	17,393
Country Estates MSTU				
Special Assessments	1,026	2,870	2,870	2,870
Miscellaneous	6	2	2	30
Less 5%	0	-144	-144	-146
Balances Forward	38	0	0	436
Fund Total	1,070	2,728	2,728	3,190
Citrus Park MSTU				
Special Assessments	4,591	4,740	4,740	4,770
Miscellaneous	670	268	268	609
Less 5%	0	-250	-250	-269
Balances Forward	12,230	13,111	13,111	13,887
Fund Total	17,491	17,869	17,869	18,997
Wineberry MSTU for General Services				
Special Assessments	3,245	3,360	3,360	3,360
Miscellaneous	432	173	173	369
Less 5%	0	-177	-177	-186
Balances Forward	7,887	7,958	7,958	8,318
Fund Total	11,564	11,314	11,314	11,861



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Golden Hills MSTU for General Services				
Special Assessments	12,275	12,800	12,800	12,800
Miscellaneous	5,065	2,115	2,115	4,561
Less 5%	0	-746	-746	-868
Balances Forward	98,956	102,194	102,194	106,937
Fund Total	116,296	116,363	116,363	123,430
Delcrest MSTU for General Services				
Special Assessments	1,303	1,456	1,456	1,456
Miscellaneous	541	230	230	486
Less 5%	0	-85	-85	-97
Balances Forward	10,670	11,124	11,124	11,826
Fund Total	12,514	12,725	12,725	13,671
Bellaire MSTU for General Services				
Special Assessments	1,895	1,980	1,980	1,980
Miscellaneous	382	155	155	345
Less 5%	0	-107	-107	-116
Balances Forward	7,179	7,589	7,589	8,143
Fund Total	9,456	9,617	9,617	10,352
Hamlet at Sherman Oaks MSBU for General Services				
Special Assessments	11,520	12,000	12,000	12,000
Miscellaneous	1,152	396	396	798
Less 5%	0	-620	-620	-640
Balances Forward	19,520	13,430	13,430	16,993
Fund Total	32,192	25,206	25,206	29,151
Lake Tropicana MSTU for Road Improvements				
Special Assessments	145,151	147,651	147,651	147,562
Miscellaneous	27,209	6,649	6,649	27,819
Less 5%	0	-7,716	-7,716	-8,769
Balances Forward	434,537	585,600	585,600	777,911
Fund Total	606,897	732,184	732,184	944,523
Golden Hills MSTU for Road Improvements				
Special Assessments	41,601	52,650	52,650	52,650
Miscellaneous	23,288	7,683	7,683	22,276
Less 5%	0	-3,017	-3,017	-3,747
Balances Forward	441,698	490,145	490,145	581,104
Fund Total	506,587	547,461	547,461	652,283



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Kingsland Estates Ocala Waterway MSBU				
Road Improve				
Special Assessments	148,081	155,700	155,700	155,300
Miscellaneous	25,823	9,543	9,543	13,290
Less 5%	0	-8,262	-8,262	-8,430
Balances Forward	596,807	357,637	357,637	524,637
Fund Total	770,711	514,618	514,618	684,797
Kingsland Whispering Pines Forest Glenn				
MSBU Roads				
Special Assessments	147,876	154,400	154,400	154,000
Miscellaneous	35,328	9,643	9,643	16,027
Less 5%	0	-8,202	-8,202	-8,502
Balances Forward	786,396	433,310	433,310	610,446
Fund Total	969,600	589,151	589,151	771,971
Silver Springs Acres MSBU for Road				
Maintenance				
Special Assessments	79,776	81,150	81,150	81,000
Miscellaneous	9,674	2,471	2,471	8,721
Less 5%	0	-4,182	-4,182	-4,486
Balances Forward	170,707	163,613	163,613	152,681
Fund Total	260,157	243,052	243,052	237,916
Ocala Waterway Estates MSBU for Road				
Maintenance				
Special Assessments	60,166	59,600	59,600	58,500
Miscellaneous	16,836	6,700	6,700	16,100
Less 5%	0	-3,315	-3,315	-3,730
Balances Forward	305,306	309,945	309,945	401,377
Fund Total	382,308	372,930	372,930	472,247
NW 17th Avenue Northwoods MSBU for Road				
Maint				
Special Assessments	3,880	4,000	4,000	4,000
Miscellaneous	890	350	350	810
Less 5%	0	-218	-218	-241
Balances Forward	15,809	16,579	16,579	20,183
Fund Total	20,579	20,711	20,711	24,752
Rainbow Park Units 1 and 2 MSBU for Road				
Maint				
Special Assessments	524,119	339,550	339,550	339,550
Miscellaneous	44,461	30,900	30,900	34,000
Less 5%	0	-18,523	-18,523	-18,678
Balances Forward	970,252	453,621	453,621	1,005,438
Fund Total	1,538,832	805,548	805,548	1,360,310



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Paradise Farms MSBU for Roadside Mowing				
Special Assessments	14,037	14,400	14,400	14,400
Miscellaneous	1,871	700	700	1,600
Less 5%	0	-755	-755	-800
Balances Forward	31,420	27,221	27,221	9,168
Fund Total	47,328	41,566	41,566	24,368
Stonecrest Center MSBU for Road Maintenance				
Special Assessments	10,782	11,890	11,890	11,890
Miscellaneous	3,246	1,290	1,290	3,050
Less 5%	0	-660	-660	-748
Balances Forward	58,638	68,212	68,212	80,798
Fund Total	72,666	80,732	80,732	94,990
Deer Path Estates Ph 1 and 2 MSBU for Road Maint				
Special Assessments	21,421	22,200	22,200	22,200
Miscellaneous	4,228	660	660	4,160
Less 5%	0	-1,143	-1,143	-1,318
Balances Forward	73,200	84,758	84,758	108,224
Fund Total	98,849	106,475	106,475	133,266
Pine Run Estates MSTU for Road Improvements				
Special Assessments	73,744	76,500	76,500	76,500
Miscellaneous	9,498	3,800	3,800	8,300
Less 5%	0	-4,015	-4,015	-4,240
Balances Forward	163,104	146,052	146,052	192,516
Fund Total	246,346	222,337	222,337	273,076
Woods and Lakes Subdivision MSBU for Road Maint				
Special Assessments	37,618	37,626	37,626	37,794
Miscellaneous	22,935	9,500	9,500	21,400
Less 5%	0	-2,356	-2,356	-2,960
Balances Forward	441,245	465,033	465,033	544,956
Fund Total	501,798	509,803	509,803	601,190
DRA Maintenance for NW 49 Street 35 Street MSBU				
Special Assessments	9,638	10,040	10,040	10,040
Miscellaneous	1,387	530	530	1,550
Less 5%	0	-502	-502	-580
Balances Forward	22,001	4,679	4,679	32,468
Fund Total	33,026	14,747	14,747	43,478



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Maricamp Market Center 1 and 2 MSBU for Road Maint				
Special Assessments	4,713	4,895	4,895	4,895
Miscellaneous	320	110	110	450
Less 5%	0	-251	-251	-268
Balances Forward	3,850	2,998	2,998	12,267
Fund Total	8,883	7,752	7,752	17,344
Indian Meadows MSTU for Street Lighting				
Special Assessments	2,589	2,750	2,750	2,750
Miscellaneous	218	86	86	180
Less 5%	0	-142	-142	-147
Balances Forward	3,881	3,110	3,110	3,374
Fund Total	6,688	5,804	5,804	6,157
Ocala Heights MSTU for Street Lighting				
Special Assessments	3,101	3,194	3,194	3,194
Miscellaneous	1,713	730	730	1,540
Less 5%	0	-197	-197	-237
Balances Forward	34,056	35,055	35,055	37,487
Fund Total	38,870	38,782	38,782	41,984
Bahia Oaks MSTU for Street Lighting				
Special Assessments	12,958	13,350	13,350	13,350
Miscellaneous	890	300	300	690
Less 5%	0	-683	-683	-703
Balances Forward	15,247	12,598	12,598	15,101
Fund Total	29,095	25,565	25,565	28,438
Boardman MSTU for Street Lighting				
Special Assessments	3,668	3,275	3,275	3,275
Miscellaneous	616	240	240	520
Less 5%	0	-176	-176	-190
Balances Forward	11,708	11,294	11,294	11,751
Fund Total	15,992	14,633	14,633	15,356
Hickory Hill MSTU for Street Lighting				
Special Assessments	2,459	2,520	2,520	2,520
Miscellaneous	292	110	110	240
Less 5%	0	-132	-132	-138
Balances Forward	5,031	5,203	5,203	5,548
Fund Total	7,782	7,701	7,701	8,170



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Churchill MSTU for Street Lighting				
Special Assessments	2,234	2,340	2,340	2,340
Miscellaneous	363	150	150	330
Less 5%	0	-125	-125	-134
Balances Forward	6,672	6,950	6,950	7,588
Fund Total	9,269	9,315	9,315	10,124
Lake Weir Edgewater MSBU for Street Lighting				
Special Assessments	11,930	12,029	12,029	12,029
Miscellaneous	6,040	2,500	2,500	5,300
Less 5%	0	-726	-726	-866
Balances Forward	119,677	123,099	123,099	131,007
Fund Total	137,647	136,902	136,902	147,470
Boulder Hill Subdivision MSTU for Street Lighting				
Special Assessments	1,542	1,650	1,650	1,650
Miscellaneous	477	200	200	450
Less 5%	0	-93	-93	-106
Balances Forward	9,095	9,931	9,931	11,141
Fund Total	11,114	11,688	11,688	13,135
Kingsland Whispering Pines MSBU Street Lighting				
Special Assessments	45,756	55,125	55,125	55,125
Miscellaneous	810	300	300	900
Less 5%	0	-2,771	-2,771	-2,801
Balances Forward	0	17,269	17,269	25,390
Fund Total	46,566	69,923	69,923	78,614
Series 2012A Debt Service Fund				
Miscellaneous	5,804	0	0	0
Balances Forward	118,137	0	0	0
Fund Total	123,941	0	0	0
Series 2013A Debt Service Fund				
Miscellaneous	2,175	0	0	0
Balances Forward	44,289	0	0	0
Fund Total	46,464	0	0	0
Series 2014A Debt Service Fund				
Special Assessments	309,115	15,000	15,000	0
Miscellaneous	5,826	2,500	2,500	0
Less 5%	0	-875	-875	0
Balances Forward	129,547	128,321	128,321	0
Fund Total	444,488	144,946	144,946	0



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Series 2015A Debt Service Fund				
Special Assessments	36,232	22,087	22,087	22,087
Miscellaneous	1,223	51	51	51
Less 5%	0	-1,108	-1,108	-1,108
Balances Forward	24,695	7,399	7,399	7,398
Fund Total	62,150	28,429	28,429	28,428
Series 2016A Debt Service Fund				
Special Assessments	122,676	47,686	47,686	46,338
Miscellaneous	4,347	1,370	1,370	50
Less 5%	0	-2,454	-2,454	-2,320
Balances Forward	120,724	25,003	25,003	0
Fund Total	247,747	71,605	71,605	44,068
Series 2017A Debt Service Fund				
Special Assessments	182,951	76,460	76,460	90,125
Miscellaneous	4,341	1,200	1,200	700
Less 5%	0	-3,883	-3,883	-4,542
Balances Forward	100,227	56,035	56,035	24,854
Fund Total	287,519	129,812	129,812	111,137
Series 2019A Debt Service Fund				
Special Assessments	107,034	6,643	6,643	53,848
Miscellaneous	4,252	150	150	150
Less 5%	0	-340	-340	-2,700
Balances Forward	114,372	75,584	75,584	27,210
Fund Total	225,658	82,037	82,037	78,508
Series 2021A Debt Service Fund				
Special Assessments	223,637	195,867	195,867	167,461
Miscellaneous	7,482	1,390	1,390	0
Less 5%	0	-9,864	-9,864	-8,373
Administrative Transfers	204,025	0	0	0
Balances Forward	50,715	2,877	2,877	0
Fund Total	485,859	190,270	190,270	159,088
Series 2022A Debt Service Fund				
Special Assessments	60,723	49,566	49,566	49,300
Miscellaneous	712	0	0	0
Less 5%	0	-2,478	-2,478	-2,465
Fund Total	61,435	47,088	47,088	46,835
Series 2024A Debt Service Fund				
Special Assessments	0	0	0	103,560
Less 5%	0	0	0	-5,178
Fund Total	0	0	0	98,382



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Series 2024B Debt Service Fund				
Special Assessments	0	0	0	153,773
Less 5%	0	0	0	-7,689
Fund Total	0	0	0	146,084
Series 2021A Capital Projects Fund				
Miscellaneous	2,402	0	0	0
Balances Forward	260,700	1,825	1,825	0
Fund Total	263,102	1,825	1,825	0
Series 2022A Capital Projects Fund				
Miscellaneous	2,218	0	0	0
Balances Forward	106,442	40,178	40,178	0
Fund Total	108,660	40,178	40,178	0
Series 2024A Capital Projects Fund				
Special Assessments	0	0	0	416,160
Less 5%	0	0	0	-20,808
Debt Proceeds	0	0	0	943,152
Fund Total	0	0	0	1,338,504
Series 2024B Capital Projects Fund				
Special Assessments	0	0	0	406,569
Less 5%	0	0	0	-20,328
Debt Proceeds	0	0	0	2,057,303
Fund Total	0	0	0	2,443,544
Marion County Utility Fund				
Intergovernmental	2,665,258	28,026,877	37,185,101	10,539,725
Charges for Services	43,672,816	35,689,148	36,439,148	40,010,000
Miscellaneous	6,758,825	3,454,000	3,454,000	6,160,000
Less 5%	0	-1,957,158	-1,957,158	-2,308,500
Administrative Transfers	0	0	14,875	0
Contributed Assets	11,397,380	693,060	693,060	0
Balances Forward	152,021,082	55,728,534	56,566,999	95,962,196
Fund Total	216,515,361	121,634,461	132,396,025	150,363,421
Non-Countywide Total	491,080,597	409,601,684	422,022,883	474,795,443

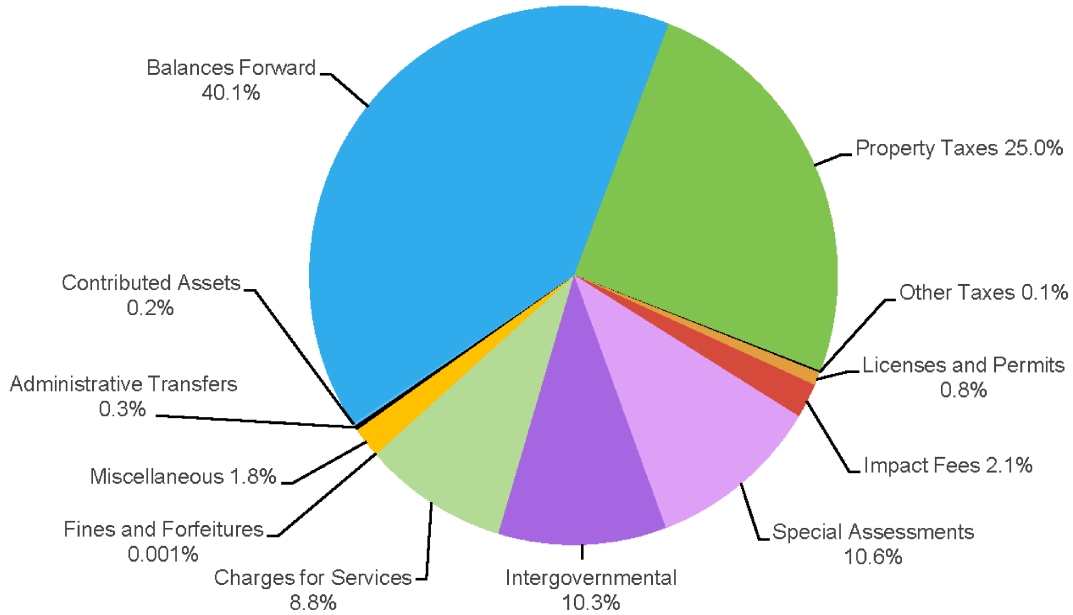


Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Type (Non-Countywide)

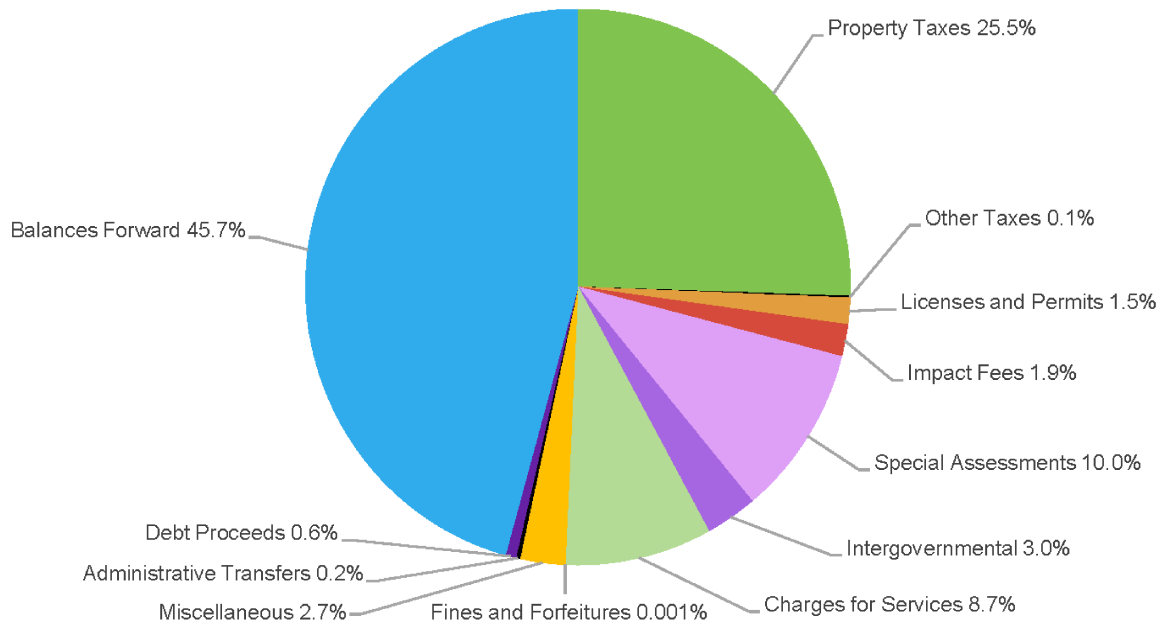
<u>Revenues and Other Sources of Funds</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Non-Countywide				
Property Taxes	89,977,514	111,023,657	111,023,657	127,516,463
Other Taxes	396,362	471,307	471,307	515,579
Licenses and Permits	3,801,903	3,494,000	3,494,000	7,742,000
Impact Fees	9,755,843	9,252,632	9,252,632	9,315,790
Special Assessments	45,587,288	46,937,748	46,937,748	49,770,190
Intergovernmental	9,389,895	33,365,563	43,472,019	14,476,865
Charges for Services	46,639,632	38,411,335	39,165,335	43,397,187
Fines and Forfeitures	1,690	4,000	4,000	4,000
Miscellaneous	15,201,488	7,306,768	7,742,822	13,369,118
Less 5%	0	-10,728,062	-10,728,062	-12,441,532
Administrative Transfers	1,294,249	924,346	1,203,549	1,086,914
Debt Proceeds	322,835	0	0	3,000,455
Contributed Assets	11,397,380	693,060	693,060	0
Balances Forward	257,314,518	168,445,330	169,290,816	217,042,414
Non-Countywide Total	<u>491,080,597</u>	<u>409,601,684</u>	<u>422,022,883</u>	<u>474,795,443</u>

**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Type (Non-Countywide)**

Amended Budget Non-Countywide Revenues 2023-24



Adopted Budget Non-Countywide Revenues 2024-25



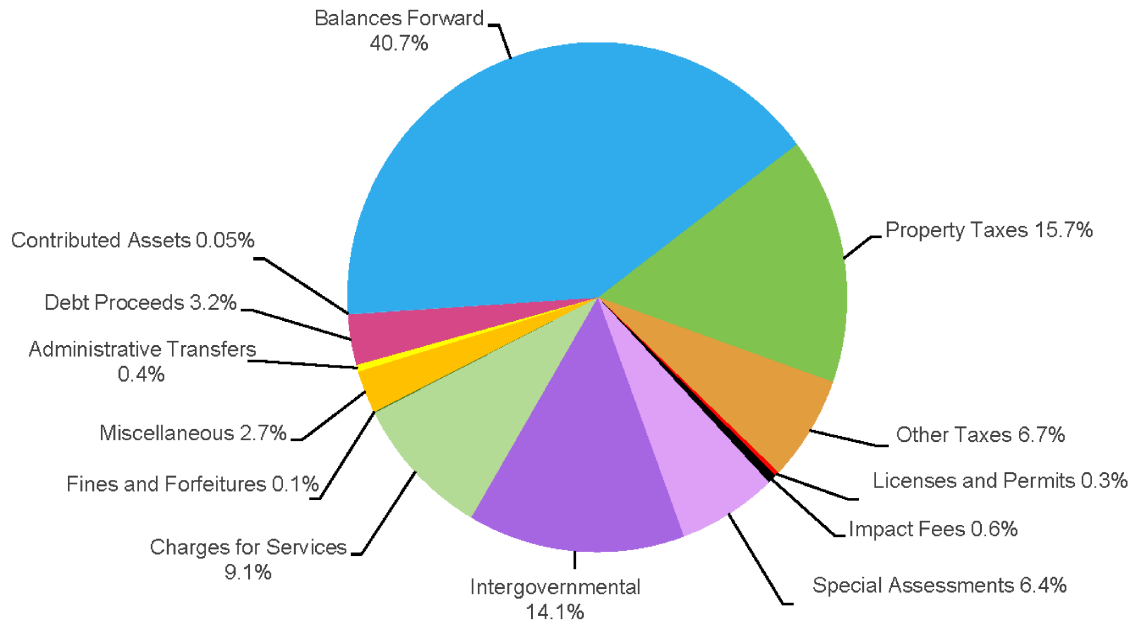


Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Type (Countywide and Non-Countywide)

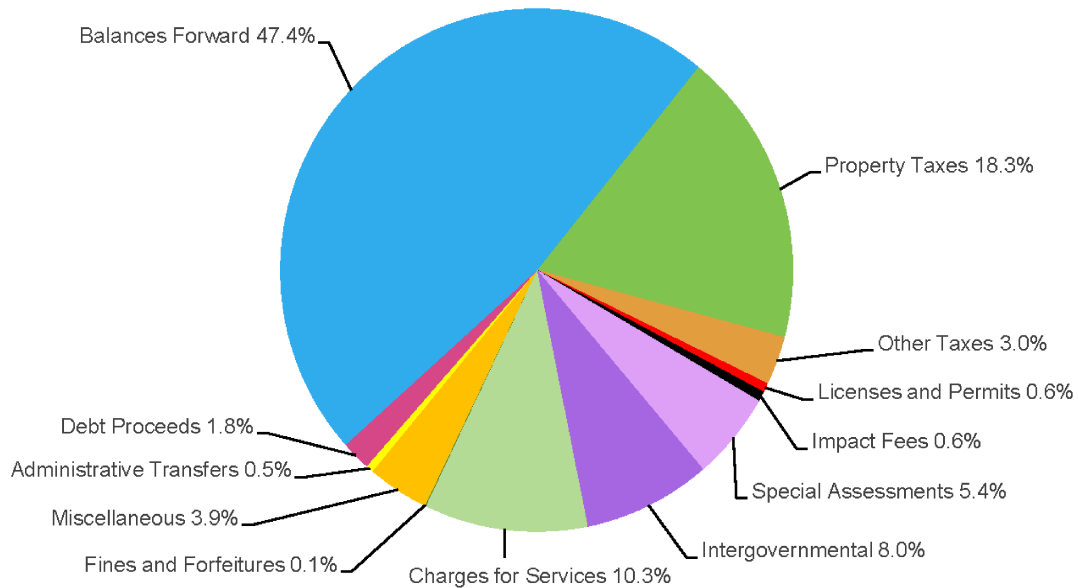
<u>Revenues and Other Sources of Funds</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Countywide and Non-Countywide				
Property Taxes	195,911,507	239,715,177	239,715,177	273,752,804
Other Taxes	95,234,234	101,707,383	101,707,383	44,822,532
Licenses and Permits	4,399,074	4,037,021	4,037,021	8,522,815
Impact Fees	9,755,843	9,252,632	9,252,632	9,315,790
Special Assessments	71,794,458	96,249,344	96,249,344	80,474,005
Intergovernmental	95,246,124	188,627,910	207,105,834	117,885,670
Charges for Services	146,648,673	137,618,134	138,553,186	154,085,526
Fines and Forfeitures	1,010,760	925,000	925,000	774,000
Miscellaneous	62,421,535	37,893,598	40,265,223	57,105,234
Less 5%	0	-31,851,876	-31,851,876	-32,735,262
Administrative Transfers	5,805,189	5,889,884	6,278,881	6,825,903
Debt Proceeds	1,132,249	46,371,441	46,371,441	26,151,880
Contributed Assets	11,397,380	693,060	693,060	0
Balances Forward	652,549,752	571,430,046	590,633,525	673,770,992
 Countywide and Non-Countywide Total	 <u>1,353,306,778</u>	 <u>1,408,558,754</u>	 <u>1,449,935,831</u>	 <u>1,420,751,889</u>

**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Revenue Summary by Type (Countywide and Non-Countywide)**

**Amended Budget Countywide and Non-Countywide Revenues
2023-24**



**Adopted Budget Countywide and Non-Countywide Revenues
2024-25**





Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
General Fund				
Personnel	71,437,195	139,447,035	138,917,246	157,143,790
Operating	34,137,047	71,231,104	74,098,852	75,922,185
Capital	6,232,459	62,039,185	61,346,895	62,970,076
Debt Service	1,666,627	399,861	399,861	586,897
Grants and Aid	7,995,783	9,182,995	9,344,211	9,969,805
Non-operating	0	861,855	636,879	896,420
Interfund Transfers	1,805,659	2,070,389	2,136,623	2,508,501
Constitutional Officer Transfers	72,007,104	4,786,440	4,786,440	4,950,171
Reserves	0	20,550,454	20,694,679	21,334,896
Fund Total	<u>195,281,874</u>	<u>310,569,318</u>	<u>312,361,686</u>	<u>336,282,741</u>
General Fund Grants				
Personnel	676,136	703,817	737,569	749,243
Operating	120,213	0	45,000	0
Capital	114	0	0	0
Debt Service	604	0	0	0
Grants and Aid	3,073,759	13,517,397	15,148,400	10,041,278
Fund Total	<u>3,870,826</u>	<u>14,221,214</u>	<u>15,930,969</u>	<u>10,790,521</u>
Fine and Forfeiture Fund				
Personnel	0	17,482,143	17,482,143	20,723,474
Operating	257,961	4,629,135	4,695,169	5,333,819
Capital	0	350,017	412,403	539,045
Grants and Aid	1,674,138	2,196,240	2,310,966	3,118,175
Non-operating	0	60,870	0	60,870
Constitutional Officer Transfers	18,174,089	0	0	0
Reserves	0	5,885,750	5,885,750	6,732,976
Fund Total	<u>20,106,188</u>	<u>30,604,155</u>	<u>30,786,431</u>	<u>36,508,359</u>
Crime Prevention Fund				
Operating	103,180	701,213	687,813	699,781
Capital	0	0	13,400	138,400
Reserves	0	172,000	172,000	200,000
Fund Total	<u>103,180</u>	<u>873,213</u>	<u>873,213</u>	<u>1,038,181</u>
County Transportation Maintenance Fund				
Personnel	10,435,191	13,418,788	13,288,788	13,969,912
Operating	4,986,511	5,836,828	5,985,530	5,894,083
Capital	5,953,998	73,373,102	78,740,058	51,177,243
Debt Service	138,284	0	0	0
Grants and Aid	153,926	189,403	189,403	199,638
Interfund Transfers	19,461	0	0	0
Reserves	0	7,953,609	8,484,037	2,568,750
Fund Total	<u>21,687,371</u>	<u>100,771,730</u>	<u>106,687,816</u>	<u>73,809,626</u>



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
80% Gas Tax Construction Fund				
Capital	4,204,530	13,094,118	13,094,118	17,818,936
Fund Total	<u>4,204,530</u>	<u>13,094,118</u>	<u>13,094,118</u>	<u>17,818,936</u>
20% Gas Tax Construction Fund				
Operating	975,558	1,361,171	5,351,900	5,516,067
Fund Total	<u>975,558</u>	<u>1,361,171</u>	<u>5,351,900</u>	<u>5,516,067</u>
2nd Local Option Fuel Tax Fund				
Capital	5,603,087	14,027,778	14,027,778	15,347,205
Fund Total	<u>5,603,087</u>	<u>14,027,778</u>	<u>14,027,778</u>	<u>15,347,205</u>
TMF Transportation Planning Organization				
Personnel	311,979	535,141	535,141	462,871
Operating	207,107	535,067	535,067	579,187
Capital	3,434	0	0	0
Debt Service	3,840	0	0	0
Reserves	0	57,518	57,518	77,989
Fund Total	<u>526,360</u>	<u>1,127,726</u>	<u>1,127,726</u>	<u>1,120,047</u>
Sidewalk Construction Fund				
Capital	0	1,020,678	1,020,678	1,027,314
Fund Total	<u>0</u>	<u>1,020,678</u>	<u>1,020,678</u>	<u>1,027,314</u>
Marion County Airport Fund				
Personnel	221,758	242,112	242,112	250,014
Operating	583,039	725,365	761,815	669,039
Capital	1,503	739,612	933,482	7,503,643
Debt Service	322	0	0	0
Interfund Transfers	35,000	35,000	35,000	35,000
Reserves	0	54,668	55,018	106,985
Fund Total	<u>841,622</u>	<u>1,796,757</u>	<u>2,027,427</u>	<u>8,564,681</u>
Marion County Health Unit Trust Fund				
Capital	0	0	470,000	400,000
Grants and Aid	2,650,000	2,650,000	2,650,000	3,150,000
Reserves	0	933,082	463,082	1,073,038
Fund Total	<u>2,650,000</u>	<u>3,583,082</u>	<u>3,583,082</u>	<u>4,623,038</u>
Local Provider Participation Fund				
Operating	150,000	150,000	150,000	150,000
Grants and Aid	10,472,761	35,501,073	37,848,619	16,329,141
Reserves	0	701,505	701,505	869,537
Fund Total	<u>10,622,761</u>	<u>36,352,578</u>	<u>38,700,124</u>	<u>17,348,678</u>



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Opioid Settlement Fund				
Operating	0	3,243,745	3,243,745	5,675,595
Fund Total	<u>0</u>	<u>3,243,745</u>	<u>3,243,745</u>	<u>5,675,595</u>
Alcohol and Drug Abuse Trust Fund				
Operating	0	40,121	40,121	70,193
Grants and Aid	12,399	20,000	20,000	20,000
Fund Total	<u>12,399</u>	<u>60,121</u>	<u>60,121</u>	<u>90,193</u>
Criminal Justice Court Costs Fund				
Personnel	130,411	194,177	194,177	198,606
Operating	34,133	285,342	285,342	478,649
Capital	10,674	0	0	0
Grants and Aid	171,141	93,100	93,100	95,950
Reserves	0	225,000	225,000	225,000
Fund Total	<u>346,359</u>	<u>797,619</u>	<u>797,619</u>	<u>998,205</u>
Law Enforcement Trust Fund				
Operating	0	914,413	866,413	1,023,825
Interfund Transfers	128,157	0	48,000	0
Fund Total	<u>128,157</u>	<u>914,413</u>	<u>914,413</u>	<u>1,023,825</u>
Sheriffs Educational Fund				
Operating	0	1,004,690	1,004,690	1,143,255
Fund Total	<u>0</u>	<u>1,004,690</u>	<u>1,004,690</u>	<u>1,143,255</u>
Federal Equitable Sharing Fund				
Operating	0	36,665	36,665	274,060
Fund Total	<u>0</u>	<u>36,665</u>	<u>36,665</u>	<u>274,060</u>
E911 Management Fund				
Personnel	653,284	761,174	761,174	796,912
Operating	755,964	1,005,814	1,005,814	1,072,759
Capital	535,976	1,649,460	1,649,521	4,286,661
Debt Service	21,159	0	0	0
Reserves	0	1,200,000	1,255,717	1,255,717
Fund Total	<u>1,966,383</u>	<u>4,616,448</u>	<u>4,672,226</u>	<u>7,412,049</u>
Tourist Development Tax				
Personnel	692,690	847,724	847,724	1,017,960
Operating	2,540,551	4,841,228	4,841,228	5,476,555
Capital	265,871	4,129,526	9,556,587	6,791,144
Debt Service	9,343	0	0	0
Non-operating	0	6,451,007	1,303,769	0
Reserves	0	2,000,000	2,000,000	1,596,865
Fund Total	<u>3,508,455</u>	<u>18,269,485</u>	<u>18,549,308</u>	<u>14,882,524</u>



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Parks and Recreation Fees Fund				
Personnel	637,536	848,433	848,433	842,547
Operating	356,104	494,945	513,978	652,111
Capital	782,894	4,714,827	4,756,114	4,876,890
Debt Service	28,443	0	0	0
Interfund Transfers	34,200	0	39,680	0
Fund Total	<u>1,839,177</u>	<u>6,058,205</u>	<u>6,158,205</u>	<u>6,371,548</u>
Medical Examiner Fund				
Operating	5,450,425	6,327,492	6,408,400	7,526,935
Capital	85,881	2,327,821	2,249,913	2,354,329
Debt Service	71,162	0	0	0
Reserves	0	50,000	50,000	50,000
Fund Total	<u>5,607,468</u>	<u>8,705,313</u>	<u>8,708,313</u>	<u>9,931,264</u>
American Rescue Plan Local Fiscal Recovery Fund				
Operating	172,892	324,743	364,743	364,243
Capital	9,201,862	55,147,347	56,382,576	40,653,974
Grants and Aid	2,123,290	4,461,199	4,636,199	2,822,028
Non-operating	0	3,279,400	2,589,400	7,732,959
Fund Total	<u>11,498,044</u>	<u>63,212,689</u>	<u>63,972,918</u>	<u>51,573,204</u>
American Rescue Plan Emergency Rental 2 Fund				
Non-operating	0	73,768	73,768	0
Fund Total	<u>0</u>	<u>73,768</u>	<u>73,768</u>	<u>0</u>
American Rescue Plan HOME Fund				
Personnel	0	132,637	132,637	182,637
Operating	0	350,000	350,000	350,000
Grants and Aid	0	2,734,948	2,734,948	2,552,311
Fund Total	<u>0</u>	<u>3,217,585</u>	<u>3,217,585</u>	<u>3,084,948</u>
American Rescue Plan LATCF Fund				
Capital	0	1,712,571	1,712,571	1,712,571
Fund Total	<u>0</u>	<u>1,712,571</u>	<u>1,712,571</u>	<u>1,712,571</u>
Public Improvement Transportation Debt Service				
Debt Service	3,927,948	3,927,103	3,927,103	3,924,048
Non-operating	0	2,803,257	2,803,257	2,803,257
Fund Total	<u>3,927,948</u>	<u>6,730,360</u>	<u>6,730,360</u>	<u>6,727,305</u>
Parks Capital Project Fund				
Capital	0	244,938	244,938	294,525
Fund Total	<u>0</u>	<u>244,938</u>	<u>244,938</u>	<u>294,525</u>



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Public Improvement Transportation Capital Projects				
Capital	0	561,805	561,805	623,339
Fund Total	<u>0</u>	<u>561,805</u>	<u>561,805</u>	<u>623,339</u>
Infrastructure Surtax Capital Projects				
Capital	43,019,066	185,929,064	211,876,486	168,262,311
Reserves	0	31,776,111	13,196,162	1,183,047
Fund Total	<u>43,019,066</u>	<u>217,705,175</u>	<u>225,072,648</u>	<u>169,445,358</u>
Surtax Capital Projects				
Interfund Transfers	25,019	0	0	0
Fund Total	<u>25,019</u>	<u>0</u>	<u>0</u>	<u>0</u>
Solid Waste Disposal Fund				
Personnel	5,071,017	5,691,694	5,691,694	6,035,673
Operating	22,982,767	17,557,982	17,557,982	21,957,998
Capital	0	27,033,797	31,160,466	13,316,560
Debt Service	2,717	0	0	0
Reserves	0	13,716,796	13,700,478	24,776,597
Fund Total	<u>28,056,501</u>	<u>64,000,269</u>	<u>68,110,620</u>	<u>66,086,828</u>
Insurance Fund				
Personnel	42,002,843	45,141,061	46,907,568	47,670,835
Operating	3,848,097	5,596,997	8,297,180	6,248,371
Capital	0	867,676	867,676	5,539,535
Debt Service	807	0	0	0
Reserves	0	16,781,954	12,425,058	9,351,715
Fund Total	<u>45,851,747</u>	<u>68,387,688</u>	<u>68,497,482</u>	<u>68,810,456</u>
Countywide Total	<u>412,260,080</u>	<u>998,957,070</u>	<u>1,027,912,948</u>	<u>945,956,446</u>





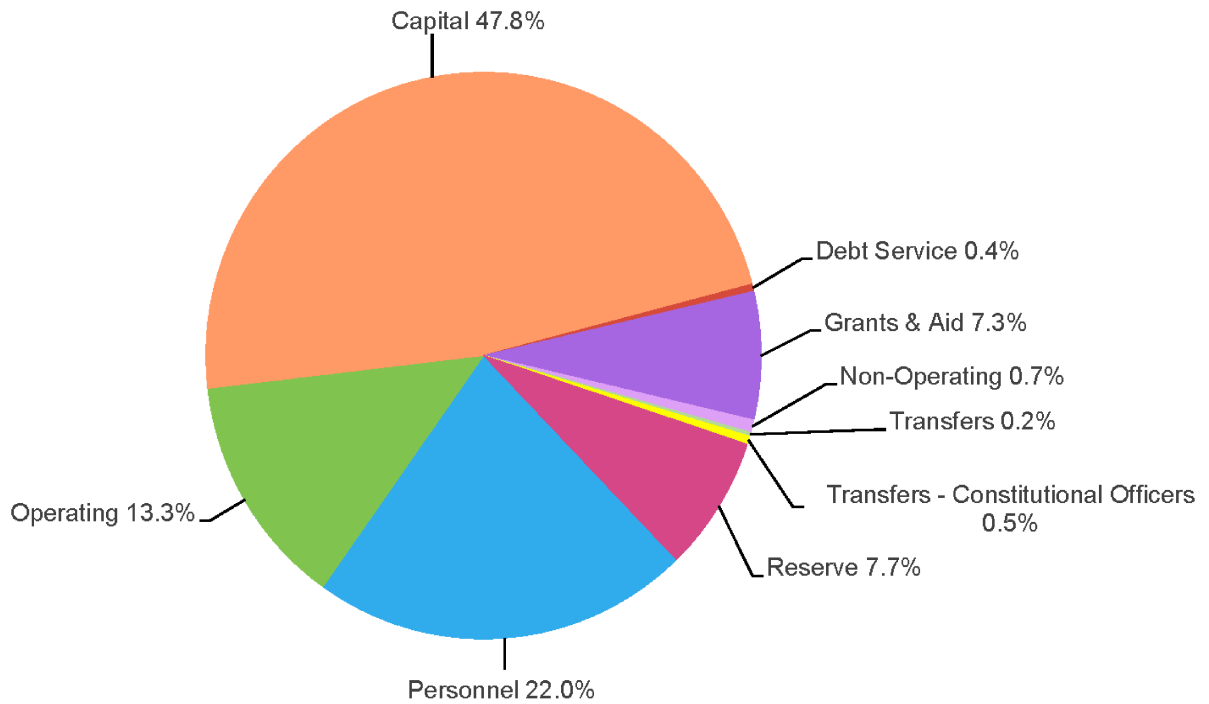
Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Type (Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Countywide				
Personnel	132,270,040	225,445,936	226,586,406	250,044,474
Operating	77,661,549	127,194,060	137,127,447	147,078,710
Capital	75,901,349	448,963,322	491,077,465	405,633,701
Debt Service	5,871,256	4,326,964	4,326,964	4,510,945
Grants and Aid	28,327,197	70,546,355	74,975,846	48,298,326
Non-operating	0	13,530,157	7,407,073	11,493,506
Interfund Transfers	2,047,496	2,105,389	2,259,303	2,543,501
Constitutional Officer Transfers	90,181,193	4,786,440	4,786,440	4,950,171
Reserves	0	102,058,447	79,366,004	71,403,112
Countywide Total	<u>412,260,080</u>	<u>998,957,070</u>	<u>1,027,912,948</u>	<u>945,956,446</u>

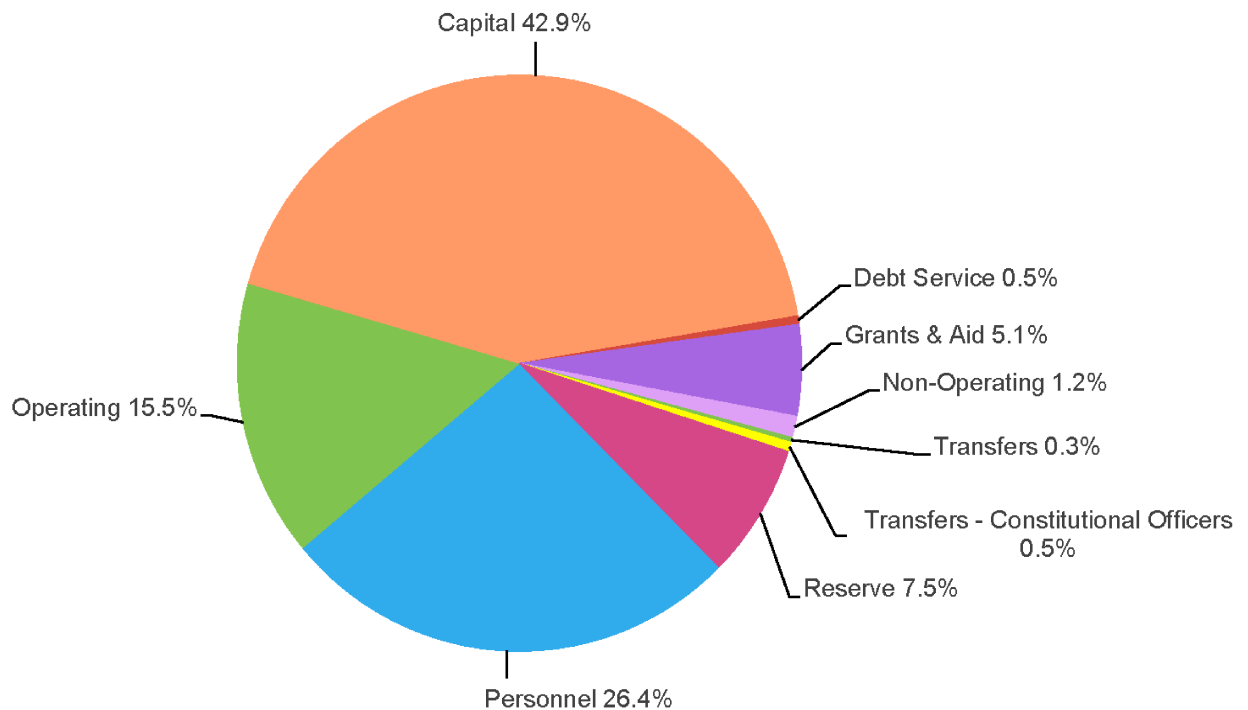


**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Type (Countywide)**

Amended Budget Countywide Expenditures 2023-24



Adopted Budget Countywide Expenditures 2024-25





Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
MSTU for Law Enforcement				
Personnel	0	62,568,387	62,924,463	72,182,327
Operating	3,030,920	14,346,502	14,998,236	16,945,159
Capital	0	2,636,618	3,554,141	2,832,781
Non-operating	0	211,975	0	211,975
Interfund Transfers	2,140,845	2,282,200	2,282,200	3,226,058
Constitutional Officer Transfers	65,240,034	0	0	0
Reserves	0	12,861,153	12,861,153	17,232,681
Fund Total	<u>70,411,799</u>	<u>94,906,835</u>	<u>96,620,193</u>	<u>112,630,981</u>
Fire Rescue and EMS Fund				
Personnel	43,167,439	50,464,232	50,464,232	53,241,650
Operating	9,950,434	12,407,061	13,061,051	15,386,378
Capital	3,455,515	2,644,063	4,033,038	3,189,411
Debt Service	406,739	250,001	250,001	250,001
Grants and Aid	252,700	286,300	286,300	300,000
Interfund Transfers	1,283,536	1,502,295	1,598,774	1,056,344
Reserves	0	11,672,852	9,643,307	11,501,653
Fund Total	<u>58,516,363</u>	<u>79,226,804</u>	<u>79,336,703</u>	<u>84,925,437</u>
Fire Rescue Impact Fees Fund				
Capital	245,360	63,743	63,743	1,898
Fund Total	<u>245,360</u>	<u>63,743</u>	<u>63,743</u>	<u>1,898</u>
Stormwater Program				
Personnel	1,069,152	1,382,603	1,382,603	1,349,772
Operating	1,229,342	3,879,512	3,879,512	4,134,251
Capital	3,473,484	8,931,146	8,931,146	10,581,083
Debt Service	25,029	0	0	0
Grants and Aid	5,628	106,000	106,000	6,000
Reserves	0	2,373,254	1,993,145	1,999,963
Fund Total	<u>5,802,635</u>	<u>16,672,515</u>	<u>16,292,406</u>	<u>18,071,069</u>
Building Safety Fund				
Personnel	5,403,648	6,329,531	6,396,896	6,713,832
Operating	1,711,148	2,699,757	2,811,357	2,977,612
Capital	237,587	447,218	399,669	306,166
Debt Service	112,298	0	0	0
Non-operating	0	700,000	700,000	3,500,000
Reserves	0	2,362,920	2,309,279	3,928,753
Fund Total	<u>7,464,681</u>	<u>12,539,426</u>	<u>12,617,201</u>	<u>17,426,363</u>
Local Housing Assistance Trust Fund				
Personnel	296,400	511,108	492,833	455,378
Operating	23,127	300,000	318,275	200,000
Grants and Aid	1,842,983	12,964,211	12,964,211	11,548,664
Fund Total	<u>2,162,510</u>	<u>13,775,319</u>	<u>13,775,319</u>	<u>12,204,042</u>



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Silver Springs Community Redevelopment Area Trust				
Operating	134,955	193,117	193,117	190,835
Capital	41,628	150,654	150,654	52,000
Grants and Aid	0	383,189	383,189	621,413
Fund Total	<u>176,583</u>	<u>726,960</u>	<u>726,960</u>	<u>864,248</u>
Impact Fee East District				
Operating	24,753	0	20,245	8,465
Capital	1,979,972	16,847,424	16,827,179	13,624,416
Fund Total	<u>2,004,725</u>	<u>16,847,424</u>	<u>16,847,424</u>	<u>13,632,881</u>
Impact Fee West District				
Operating	24,753	0	20,245	8,465
Capital	304,041	28,688,151	28,667,906	34,733,638
Fund Total	<u>328,794</u>	<u>28,688,151</u>	<u>28,688,151</u>	<u>34,742,103</u>
Impact Fee District 1				
Capital	0	2,191	2,191	0
Interfund Transfers	2,355	0	0	0
Fund Total	<u>2,355</u>	<u>2,191</u>	<u>2,191</u>	<u>0</u>
Impact Fee District 3				
Capital	9,708	18,069	18,069	0
Interfund Transfers	29,198	0	0	0
Fund Total	<u>38,906</u>	<u>18,069</u>	<u>18,069</u>	<u>0</u>
Impact Fee District 4				
Capital	3,213	97,331	97,331	0
Interfund Transfers	97,734	0	0	0
Fund Total	<u>100,947</u>	<u>97,331</u>	<u>97,331</u>	<u>0</u>
RLE Comm Res Facility MSTU				
Personnel	0	80,393	80,393	75,499
Operating	66,794	105,394	105,394	111,937
Capital	0	0	0	111,150
Reserves	0	47,063	185,667	76,006
Fund Total	<u>66,794</u>	<u>232,850</u>	<u>371,454</u>	<u>374,592</u>
RLE MSTU for Road Improvements				
Personnel	0	304,706	304,706	296,887
Operating	35,830	232,970	229,970	260,936
Capital	89,500	1,506,025	1,509,025	1,308,047
Fund Total	<u>125,330</u>	<u>2,043,701</u>	<u>2,043,701</u>	<u>1,865,870</u>



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
RLE Fire Protection MSBU				
Personnel	1,298	0	0	0
Operating	351,403	351,488	351,488	502,626
Reserves	0	94,578	94,578	0
Fund Total	352,701	446,066	446,066	502,626
Marion Oaks MSTU				
Personnel	680,445	795,953	795,953	831,613
Operating	236,891	360,158	368,358	402,348
Capital	7,330	562,338	554,162	1,024,661
Debt Service	1,159	0	0	0
Reserves	0	295,635	295,635	325,779
Fund Total	925,825	2,014,084	2,014,108	2,584,401
Marion Oaks MSTU for General Services				
Personnel	606,970	742,506	742,506	787,392
Operating	368,153	531,077	531,077	827,039
Capital	25,271	592,668	592,712	738,457
Debt Service	228	0	0	0
Reserves	0	250,000	250,000	250,000
Fund Total	1,000,622	2,116,251	2,116,295	2,602,888
Marion Oaks MSBU for Road Improvements				
Operating	49,736	117,422	117,422	122,972
Capital	1,345,662	5,525,387	5,525,387	5,177,143
Fund Total	1,395,398	5,642,809	5,642,809	5,300,115
Silver Springs Shores Special Tax District				
Personnel	528,502	630,900	630,900	662,040
Operating	451,223	461,473	579,473	391,831
Capital	44,634	421,789	303,829	458,500
Debt Service	1,329	0	0	0
Reserves	0	292,671	292,671	314,779
Fund Total	1,025,688	1,806,833	1,806,873	1,827,150
Silver Springs Shores MSBU for Road Improvements				
Operating	79,676	99,615	99,615	51,280
Capital	2,036	3,371,120	3,371,120	2,785,476
Fund Total	81,712	3,470,735	3,470,735	2,836,756
Hills of Ocala MSTU for Recreation				
Operating	24,495	39,659	39,659	40,529
Capital	0	59,030	59,030	84,890
Reserves	0	14,901	14,901	15,214
Fund Total	24,495	113,590	113,590	140,633



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Doulegate MSTU for General Services				
Operating	2,998	2,951	2,951	3,584
Fund Total	<u>2,998</u>	<u>2,951</u>	<u>2,951</u>	<u>3,584</u>
Raven Hill MSTU for General Services				
Operating	2,646	10,026	10,026	10,114
Fund Total	<u>2,646</u>	<u>10,026</u>	<u>10,026</u>	<u>10,114</u>
Rainbows End MSTU for General Municipal Services				
Operating	1,766	7,122	7,122	7,127
Capital	0	418,488	418,488	468,562
Fund Total	<u>1,766</u>	<u>425,610</u>	<u>425,610</u>	<u>475,689</u>
Tompkins and Georges MSTU				
Operating	9,328	15,557	15,557	17,393
Fund Total	<u>9,328</u>	<u>15,557</u>	<u>15,557</u>	<u>17,393</u>
Country Estates MSTU				
Operating	1,070	2,728	2,728	3,190
Fund Total	<u>1,070</u>	<u>2,728</u>	<u>2,728</u>	<u>3,190</u>
Citrus Park MSTU				
Operating	4,262	17,869	17,869	18,997
Fund Total	<u>4,262</u>	<u>17,869</u>	<u>17,869</u>	<u>18,997</u>
Wineberry MSTU for General Services				
Operating	3,492	11,314	11,314	11,861
Fund Total	<u>3,492</u>	<u>11,314</u>	<u>11,314</u>	<u>11,861</u>
Golden Hills MSTU for General Services				
Operating	12,921	116,363	116,363	123,430
Fund Total	<u>12,921</u>	<u>116,363</u>	<u>116,363</u>	<u>123,430</u>
Delcrest MSTU for General Services				
Operating	1,314	12,725	12,725	13,671
Fund Total	<u>1,314</u>	<u>12,725</u>	<u>12,725</u>	<u>13,671</u>
Bellaire MSTU for General Services				
Operating	1,796	9,617	9,617	10,352
Fund Total	<u>1,796</u>	<u>9,617</u>	<u>9,617</u>	<u>10,352</u>



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Hamlet at Sherman Oaks MSBU for General Services				
Operating	7,996	25,206	25,206	29,151
Fund Total	<u>7,996</u>	<u>25,206</u>	<u>25,206</u>	<u>29,151</u>
Lake Tropicana MSTU for Road Improvements				
Operating	4,836	11,093	11,093	10,416
Capital	0	721,091	721,091	934,107
Fund Total	<u>4,836</u>	<u>732,184</u>	<u>732,184</u>	<u>944,523</u>
Golden Hills MSTU for Road Improvements				
Operating	3,026	8,176	8,176	8,571
Capital	0	539,285	539,285	643,712
Fund Total	<u>3,026</u>	<u>547,461</u>	<u>547,461</u>	<u>652,283</u>
Kingsland Estates Ocala Waterway MSBU Road Improve				
Operating	11,689	14,851	14,851	17,803
Capital	398,907	499,767	499,767	666,994
Fund Total	<u>410,596</u>	<u>514,618</u>	<u>514,618</u>	<u>684,797</u>
Kingsland Whispering Pines Forest Glenn MSBU Roads				
Operating	8,069	10,995	10,995	17,704
Capital	519,580	578,156	578,156	754,267
Fund Total	<u>527,649</u>	<u>589,151</u>	<u>589,151</u>	<u>771,971</u>
Silver Springs Acres MSBU for Road Maintenance				
Operating	70,461	67,887	133,887	79,186
Capital	0	175,165	109,165	158,730
Fund Total	<u>70,461</u>	<u>243,052</u>	<u>243,052</u>	<u>237,916</u>
Ocala Waterway Estates MSBU for Road Maintenance				
Operating	19,562	52,393	52,393	77,334
Capital	0	320,537	320,537	394,913
Fund Total	<u>19,562</u>	<u>372,930</u>	<u>372,930</u>	<u>472,247</u>
NW 17th Avenue Northwoods MSBU for Road Maint				
Operating	2,240	4,132	4,132	8,173
Capital	0	16,579	16,579	16,579
Fund Total	<u>2,240</u>	<u>20,711</u>	<u>20,711</u>	<u>24,752</u>



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Rainbow Park Units 1 and 2 MSBU for Road Maint				
Operating	62,082	82,904	82,904	84,253
Capital	766,217	722,644	722,644	1,276,057
Fund Total	<u>828,299</u>	<u>805,548</u>	<u>805,548</u>	<u>1,360,310</u>
Paradise Farms MSBU for Roadside Mowing				
Operating	13,591	41,566	41,566	24,368
Fund Total	<u>13,591</u>	<u>41,566</u>	<u>41,566</u>	<u>24,368</u>
Stonecrest Center MSBU for Road Maintenance				
Operating	3,947	7,458	7,458	7,458
Capital	0	73,274	73,274	87,532
Fund Total	<u>3,947</u>	<u>80,732</u>	<u>80,732</u>	<u>94,990</u>
Deer Path Estates Ph 1 and 2 MSBU for Road Maint				
Operating	9,078	21,717	21,717	13,717
Capital	0	84,758	84,758	119,549
Fund Total	<u>9,078</u>	<u>106,475</u>	<u>106,475</u>	<u>133,266</u>
Pine Run Estates MSTU for Road Improvements				
Operating	79,949	86,552	86,552	137,291
Capital	0	135,785	135,785	135,785
Fund Total	<u>79,949</u>	<u>222,337</u>	<u>222,337</u>	<u>273,076</u>
Woods and Lakes Subdivision MSBU for Road Maint				
Operating	10,641	21,262	21,262	21,394
Capital	0	488,541	488,541	579,796
Fund Total	<u>10,641</u>	<u>509,803</u>	<u>509,803</u>	<u>601,190</u>
DRA Maintenance for NW 49 Street 35 Street MSBU				
Operating	763	14,747	14,747	43,478
Fund Total	<u>763</u>	<u>14,747</u>	<u>14,747</u>	<u>43,478</u>
Maricamp Market Center 1 and 2 MSBU for Road Maint				
Operating	917	4,754	4,754	14,346
Capital	0	2,998	2,998	2,998
Fund Total	<u>917</u>	<u>7,752</u>	<u>7,752</u>	<u>17,344</u>



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Indian Meadows MSTU for Street Lighting				
Operating	3,176	5,804	5,804	6,157
Fund Total	<u>3,176</u>	<u>5,804</u>	<u>5,804</u>	<u>6,157</u>
Ocala Heights MSTU for Street Lighting				
Operating	3,088	38,782	38,782	41,984
Fund Total	<u>3,088</u>	<u>38,782</u>	<u>38,782</u>	<u>41,984</u>
Bahia Oaks MSTU for Street Lighting				
Operating	14,356	25,565	25,565	28,438
Fund Total	<u>14,356</u>	<u>25,565</u>	<u>25,565</u>	<u>28,438</u>
Boardman MSTU for Street Lighting				
Operating	4,049	14,633	14,633	15,356
Fund Total	<u>4,049</u>	<u>14,633</u>	<u>14,633</u>	<u>15,356</u>
Hickory Hill MSTU for Street Lighting				
Operating	2,528	7,701	7,701	8,170
Fund Total	<u>2,528</u>	<u>7,701</u>	<u>7,701</u>	<u>8,170</u>
Churchill MSTU for Street Lighting				
Operating	2,092	9,315	9,315	10,124
Fund Total	<u>2,092</u>	<u>9,315</u>	<u>9,315</u>	<u>10,124</u>
Lake Weir Edgewater MSBU for Street Lighting				
Operating	13,538	136,902	136,902	147,470
Fund Total	<u>13,538</u>	<u>136,902</u>	<u>136,902</u>	<u>147,470</u>
Boulder Hill Subdivision MSTU for Street Lighting				
Operating	1,105	11,688	11,688	13,135
Fund Total	<u>1,105</u>	<u>11,688</u>	<u>11,688</u>	<u>13,135</u>
Kingsland Whiperling Pines MSBU Street Lighting				
Operating	40,310	69,923	69,923	78,614
Fund Total	<u>40,310</u>	<u>69,923</u>	<u>69,923</u>	<u>78,614</u>
Series 2014A Debt Service Fund				
Debt Service	360,003	144,946	144,946	0
Fund Total	<u>360,003</u>	<u>144,946</u>	<u>144,946</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Series 2015A Debt Service Fund				
Debt Service	39,960	28,429	28,429	28,428
Fund Total	<u>39,960</u>	<u>28,429</u>	<u>28,429</u>	<u>28,428</u>
Series 2016A Debt Service Fund				
Debt Service	193,909	71,605	71,605	44,068
Fund Total	<u>193,909</u>	<u>71,605</u>	<u>71,605</u>	<u>44,068</u>
Series 2017A Debt Service Fund				
Debt Service	215,857	129,812	129,812	111,137
Fund Total	<u>215,857</u>	<u>129,812</u>	<u>129,812</u>	<u>111,137</u>
Series 2019A Debt Service Fund				
Debt Service	180,145	82,037	82,037	78,508
Fund Total	<u>180,145</u>	<u>82,037</u>	<u>82,037</u>	<u>78,508</u>
Series 2021A Debt Service Fund				
Debt Service	230,339	190,270	190,270	159,088
Fund Total	<u>230,339</u>	<u>190,270</u>	<u>190,270</u>	<u>159,088</u>
Series 2022A Debt Service Fund				
Debt Service	42,612	47,088	47,088	46,835
Fund Total	<u>42,612</u>	<u>47,088</u>	<u>47,088</u>	<u>46,835</u>
Series 2024A Debt Service Fund				
Debt Service	0	0	0	98,382
Fund Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>98,382</u>
Series 2024B Debt Service Fund				
Debt Service	0	0	0	146,084
Fund Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>146,084</u>
Series 2021A Capital Projects Fund				
Operating	54,223	0	0	0
Capital	4,854	1,825	1,825	0
Interfund Transfers	204,025	0	0	0
Fund Total	<u>263,102</u>	<u>1,825</u>	<u>1,825</u>	<u>0</u>
Series 2022A Capital Projects Fund				
Operating	0	0	13,529	0
Capital	66,264	40,178	26,649	0
Fund Total	<u>66,264</u>	<u>40,178</u>	<u>40,178</u>	<u>0</u>



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Series 2024A Capital Projects Fund				
Capital	0	0	0	1,338,504
Fund Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,338,504</u>
Series 2024B Capital Projects Fund				
Capital	0	0	0	2,443,544
Fund Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,443,544</u>
Marion County Utility Fund				
Personnel	9,069,353	10,448,359	10,248,359	10,980,552
Operating	25,957,155	11,201,498	14,401,841	12,585,051
Capital	0	76,867,742	91,253,654	93,031,558
Debt Service	1,731,417	8,274,226	8,274,226	7,500,666
Reserves	0	14,842,636	8,217,945	26,265,594
Fund Total	<u>36,757,925</u>	<u>121,634,461</u>	<u>132,396,025</u>	<u>150,363,421</u>
Non-Countywide Total	<u>192,723,725</u>	<u>409,601,684</u>	<u>422,022,883</u>	<u>474,795,443</u>



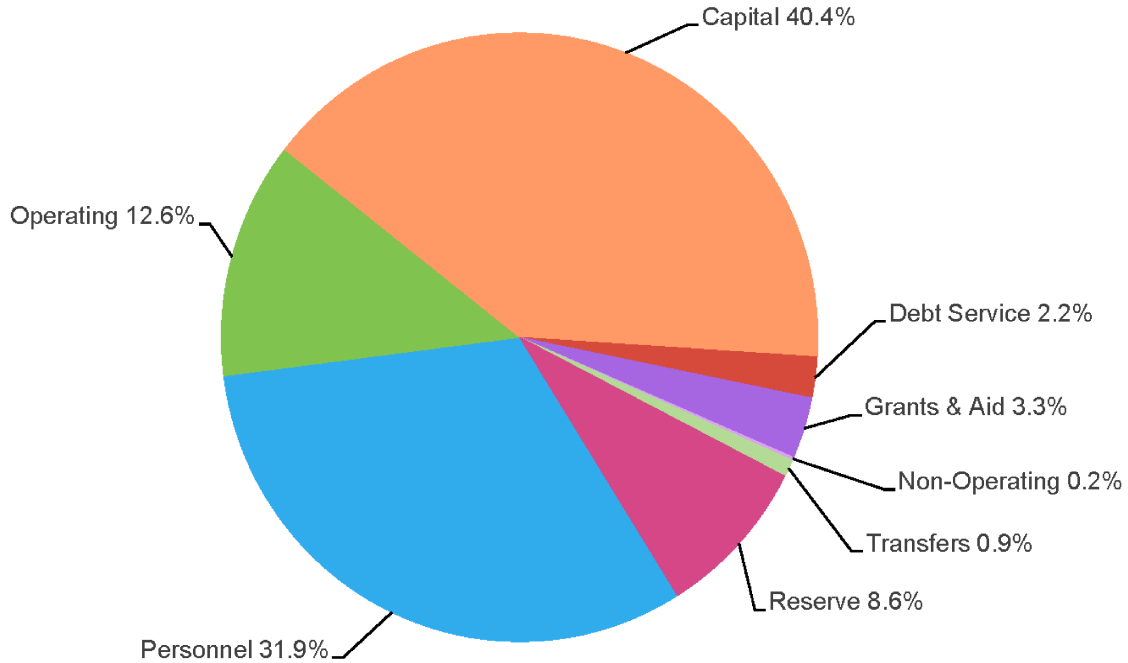


Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Type (Non-Countywide)

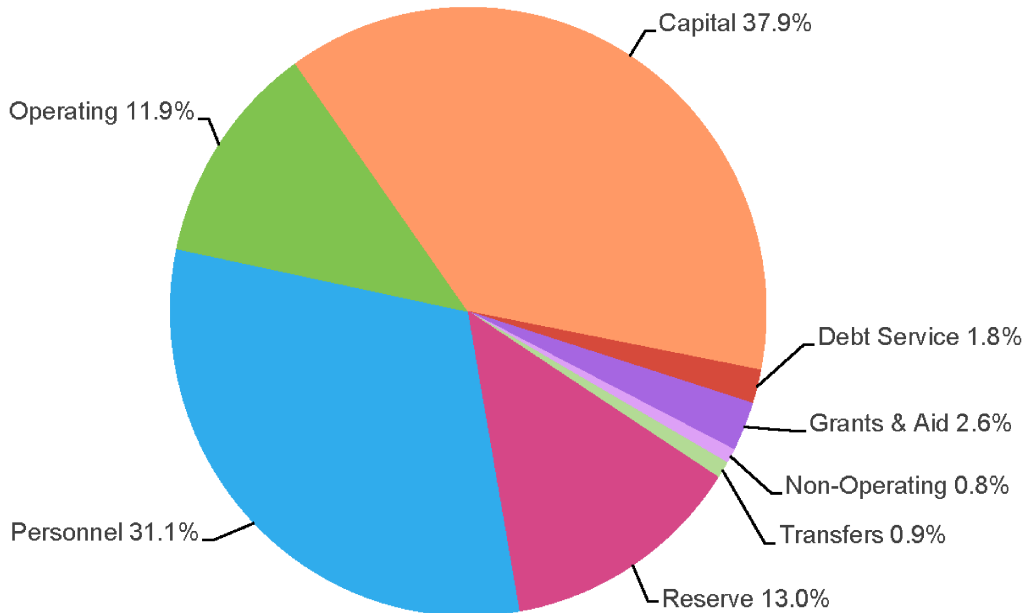
<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Non-Countywide				
Personnel	60,823,207	134,258,678	134,463,844	147,576,942
Operating	44,239,693	48,328,981	53,208,142	56,311,524
Capital	13,020,763	154,251,778	170,653,528	180,062,904
Debt Service	3,541,024	9,218,414	9,218,414	8,463,197
Grants and Aid	2,101,311	13,739,700	13,739,700	12,476,077
Non-operating	0	911,975	700,000	3,711,975
Interfund Transfers	3,757,693	3,784,495	3,880,974	4,282,402
Constitutional Officer Transfers	65,240,034	0	0	0
Reserves	0	45,107,663	36,158,281	61,910,422
Non-Countywide Total	<u>192,723,725</u>	<u>409,601,684</u>	<u>422,022,883</u>	<u>474,795,443</u>

**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Type (Non-Countywide)**

Amended Budget Non-Countywide Expenditures 2023-24



Adopted Budget Non-Countywide Expenditures 2024-25



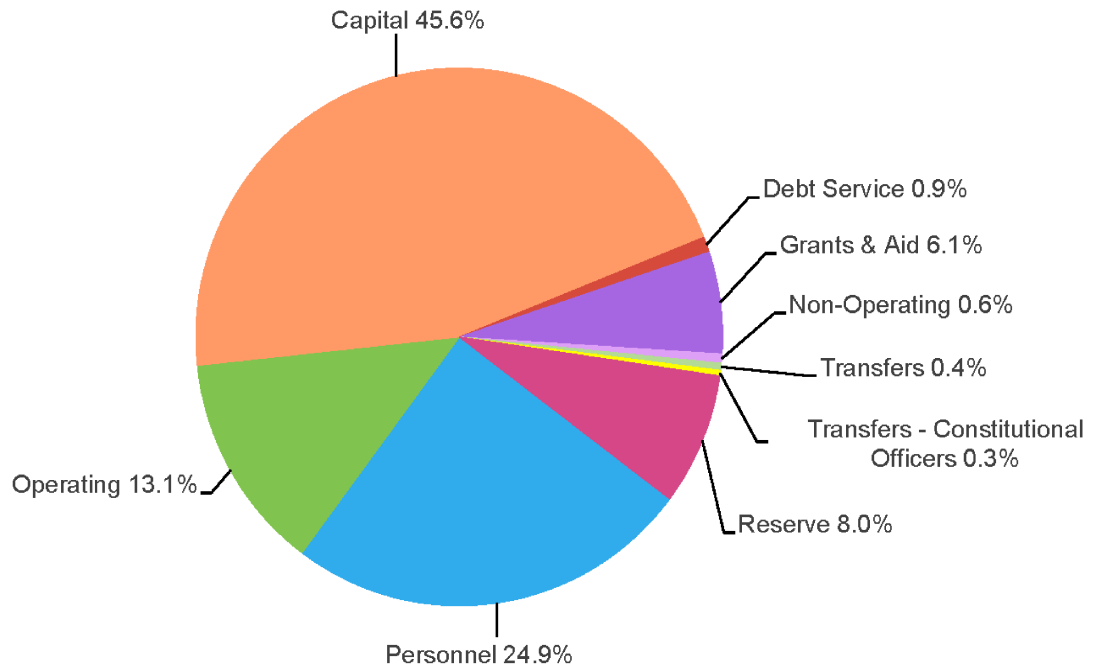


Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Type (Countywide and Non-Countywide)

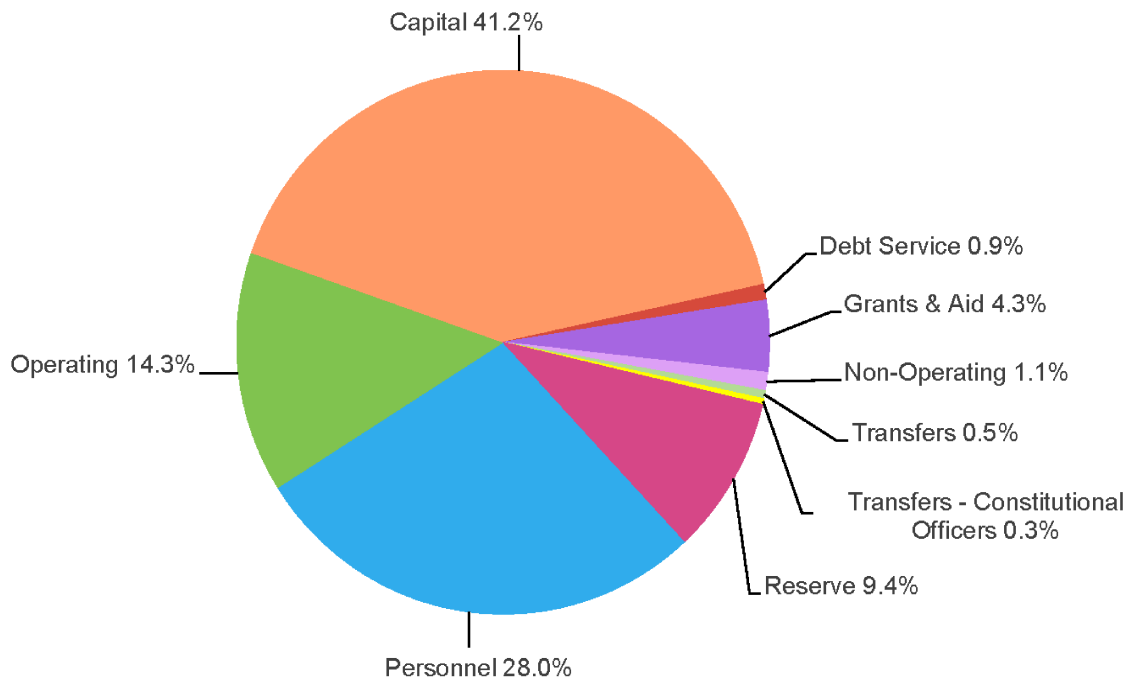
<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Countywide and Non-Countywide				
Personnel	193,093,247	359,704,614	361,050,250	397,621,416
Operating	121,901,242	175,523,041	190,335,589	203,390,234
Capital	88,922,112	603,215,100	661,730,993	585,696,605
Debt Service	9,412,280	13,545,378	13,545,378	12,974,142
Grants and Aid	30,428,508	84,286,055	88,715,546	60,774,403
Non-operating	0	14,442,132	8,107,073	15,205,481
Interfund Transfers	5,805,189	5,889,884	6,140,277	6,825,903
Constitutional Officer Transfers	155,421,227	4,786,440	4,786,440	4,950,171
Reserves	0	147,166,110	115,524,285	133,313,534
Countywide and Non-Countywide Total	<u>604,983,805</u>	<u>1,408,558,754</u>	<u>1,449,935,831</u>	<u>1,420,751,889</u>

**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Expenditure Summary by Type (Countywide and Non-Countywide)**

Amended Budget Countywide and Non-Countywide Expenditures 2023-24



Adopted Budget Countywide and Non-Countywide Expenditures 2024-25





Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Budget Cost Summary

<u>By Unit and Division</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Legislative and Administrative				
County Commission	4,317,067	26,205,392	26,485,617	27,867,927
Financial and Administrative	282,610	269,090	289,090	275,363
Legal	1,413,340	1,678,535	1,678,535	1,718,509
Administration	1,987,978	2,281,542	2,335,317	1,596,922
Public Relations	0	0	0	778,434
Human Resources Administration	1,034,998	1,174,646	1,174,646	1,228,058
Legislative and Administrative Total	<u>9,035,993</u>	<u>31,609,205</u>	<u>31,963,205</u>	<u>33,465,213</u>
Support Services				
Information Technology	5,554,354	8,136,073	8,136,073	9,176,497
Procurement Services	1,308,743	1,515,083	1,515,083	1,611,957
Fleet Management	8,905,206	10,984,316	11,619,441	11,067,578
Facilities Management	9,757,276	13,029,177	12,729,177	13,067,257
Support Services Total	<u>25,525,579</u>	<u>33,664,649</u>	<u>33,999,774</u>	<u>34,923,289</u>
Growth Management				
Planning and Zoning	2,012,276	2,754,672	2,754,672	3,019,231
Code Enforcement	1,363,634	1,629,088	1,629,088	2,181,894
Growth Management Total	<u>3,375,910</u>	<u>4,383,760</u>	<u>4,383,760</u>	<u>5,201,125</u>
Public Safety				
Fire Rescue and Ambulance	94,383,059	120,811,521	121,344,308	130,136,171
Emergency 911 System	1,966,382	4,616,448	4,672,226	7,412,049
Public Safety Radio	1,880,590	2,093,976	2,093,976	2,104,246
Public Safety Communications	6,687,759	8,096,713	8,096,713	8,615,428
Building Inspections	7,464,681	12,539,426	12,617,201	17,426,363
Animal Services	5,072,429	6,481,400	6,443,356	7,269,141
Public Safety Total	<u>117,454,900</u>	<u>154,639,484</u>	<u>155,267,780</u>	<u>172,963,398</u>
Public Services				
Community Services	729,493	378,182	416,758	455,263
Grant Funded Community Services	6,104,692	31,287,886	32,997,641	26,079,511
Health Services	7,832,289	9,774,385	10,209,068	13,592,361
Southeastern Livestock Pavilion	685,393	974,543	974,543	997,005
Cooperative Extension Service	939,043	1,177,122	1,177,122	1,209,688
Parks and Recreation	6,908,297	13,871,860	13,971,860	14,545,157
Public Library System	8,029,367	10,750,371	10,750,371	11,536,489
Veterans Services	674,155	781,731	801,731	820,266
Economic Development	323,373	1,332,342	1,332,342	1,249,788
Economic Recovery	11,498,045	63,212,689	63,972,918	51,573,204
Tourist Development	3,508,455	18,269,485	18,549,308	14,882,524
Public Services Total	<u>47,232,602</u>	<u>151,810,596</u>	<u>155,153,662</u>	<u>136,941,256</u>



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Budget Cost Summary

By Unit and Division	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Public Works				
Transportation	18,430,519	25,426,372	29,053,423	29,691,108
Transportation Planning Organization	526,360	1,127,726	1,127,726	1,120,047
Other Road Improvements	0	2,012,571	2,012,571	2,012,571
Property Management	65,595	90,116	90,116	96,646
Municipal Services	642,958	782,679	782,679	904,839
Airport	841,621	1,796,757	2,027,427	8,564,681
Stormwater Program	5,802,634	16,672,515	16,292,406	18,071,069
Water Resources	135,088	264,624	264,624	279,489
Solid Waste	28,056,501	64,000,269	68,110,620	66,086,828
Utilities	36,757,925	121,634,461	132,396,025	150,363,421
Public Works Total	91,259,201	233,808,090	252,157,617	277,190,699
Constitutional Officers				
Clerk of Court and Comptroller	4,718,811	5,069,968	5,280,684	5,405,973
Property Appraiser	4,422,144	4,786,440	4,786,440	4,950,171
Sheriff	132,672,726	160,095,323	162,700,033	186,741,912
Supervisor of Elections	3,677,590	3,971,771	3,971,771	3,867,181
Tax Collector	9,929,957	10,717,986	10,717,986	10,997,259
Constitutional Officers Total	155,421,228	184,641,488	187,456,914	211,962,496
Courts and Criminal Justice				
Court Administration	988,333	1,255,521	1,255,521	1,343,499
Court Programs and Services	2,522,358	3,289,054	3,537,966	3,601,561
Public Defender	439,606	512,178	512,178	553,807
State Attorney	620,204	1,154,075	1,166,079	1,350,090
Criminal Justice	6,755,095	29,082,649	29,217,375	37,298,797
Courts and Criminal Justice Total	11,325,596	35,293,477	35,689,119	44,147,754
Special Districts				
Marion Oaks MSTU for Recreation	925,825	2,014,084	2,014,108	2,584,401
Silver Springs Shores Special Tax District	1,025,687	1,806,833	1,806,873	1,827,150
Hills of Ocala MSTU	24,495	113,590	113,590	140,633
Rainbow Lakes Estates MSTU	66,794	232,850	371,454	374,592
Rainbow Lakes Estates Fire MSBU	352,701	446,066	446,066	502,626
Marion Oaks MSTU for General Services	1,000,622	2,116,251	2,116,295	2,602,888
Road Improve and Maint Service Units	3,587,994	15,966,312	15,966,312	16,339,252
General Municipal Service Units	49,590	649,966	649,966	717,432
Street Lighting Service Units	84,241	320,313	320,313	349,448
Community Redevelopment Area	176,583	726,960	726,960	864,248
Special Districts Total	7,294,532	24,393,225	24,531,937	26,302,670
Agencies				
Health Department	2,650,000	3,583,082	3,583,082	4,623,038
Health Agencies	10,622,761	36,352,578	38,700,124	17,348,678
Community Service Agencies	685,237	1,535,118	1,535,118	1,749,759
Economic Development Agencies	404,388	412,000	412,000	416,000
Planning Agencies	79,628	81,885	81,885	84,388
Other Agencies	5,735,651	8,873,522	8,876,522	10,154,607
Agencies Total	20,177,665	50,838,185	53,188,731	34,376,470
Transfers				
Interfund Transfers	1,805,659	2,070,389	2,136,623	2,508,501
Transfers Total	1,805,659	2,070,389	2,136,623	2,508,501



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Budget Cost Summary

By Unit and Division		FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Internal Services					
Risk Management		45,840,965	68,187,688	68,297,482	63,918,956
Internal Services Total		<u>45,840,965</u>	<u>68,187,688</u>	<u>68,297,482</u>	<u>63,918,956</u>
Debt Service					
Transportation Debt Service		3,927,948	6,730,360	6,730,360	6,727,305
Road Assessment Program Debt Service		1,262,825	694,187	694,187	712,530
Debt Service Total		<u>5,190,773</u>	<u>7,424,547</u>	<u>7,424,547</u>	<u>7,439,835</u>
Capital Improvements					
General Capital Improvements		3,895,630	87,365,291	72,693,791	67,988,377
Public Safety Communications Capital		3,172,211	412,942	15,714,041	6,321,358
Parks and Recreation Capital		124,188	4,067,350	4,217,350	4,085,863
Sheriff Capital Improvements		10,022,960	28,116,759	28,163,821	23,244,226
Fire Rescue and Ambulance Capital		5,599,802	30,184,862	33,608,107	20,360,295
Transportation Improvements		40,585,517	229,233,323	237,474,126	220,476,635
Road Assessment Program Improvements		642,892	46,413,444	46,413,444	26,933,473
Capital Improvements Total		<u>64,043,200</u>	<u>425,793,971</u>	<u>438,284,680</u>	<u>369,410,227</u>
Rainbow Lakes Estates					
Rainbow Lakes Estates Mun Svc District		555,166	1,315,054	1,315,113	1,434,510
Rainbow Lakes Estates Total		<u>555,166</u>	<u>1,315,054</u>	<u>1,315,113</u>	<u>1,434,510</u>
CountyTotal		<u>605,538,969</u>	<u>1,409,873,808</u>	<u>1,451,250,944</u>	<u>1,422,186,399</u>



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Full Time Equivalent Summary

<u>By Unit and Division</u>	<u>FY 2023 Adopted</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>
Legislative and Administrative			
County Commission	7.00	7.00	7.00
Legal	10.00	10.00	10.00
Administration	13.72	15.72	8.72
Public Relations	0.00	0.00	7.00
Human Resources Administration	10.50	10.50	10.50
Legislative and Administrative Total	41.22	43.22	43.22
Support Services			
Information Technology	33.00	36.00	40.00
Procurement Services	18.00	18.00	18.00
Fleet Management	26.00	27.00	29.00
Facilities Management	50.00	57.00	60.00
Support Services Total	127.00	138.00	147.00
Growth Management			
Planning and Zoning	23.50	23.50	24.50
Code Enforcement	16.00	16.00	18.00
Growth Management Total	39.50	39.50	42.50
Public Safety			
Fire Rescue and Ambulance	685.00	694.00	730.00
Emergency 911 System	9.00	9.00	9.00
Public Safety Radio	2.00	2.00	2.00
Public Safety Communications	78.00	79.00	79.00
Building Inspections	71.36	71.36	75.36
Animal Services	54.00	58.00	67.24
Public Safety Total	899.36	913.36	962.60
Public Services			
Community Services	2.00	17.50	18.50
Grant Funded Community Services	13.50	0.00	0.00
Southeastern Livestock Pavilion	7.00	8.00	8.00
Cooperative Extension Service	16.00	16.00	16.00
Parks and Recreation	60.50	62.75	63.75
Public Library System	106.25	107.12	110.49
Veterans Services	9.00	9.00	9.00
Tourist Development	8.00	9.00	11.00
Public Services Total	222.25	229.37	236.74
Public Works			
Transportation	179.04	179.04	179.04
Transportation Planning Organization	5.00	5.00	4.00
Property Management	1.00	1.00	1.00
Municipal Services	7.50	7.84	8.84
Airport	3.00	3.00	3.00
Stormwater Program	13.02	13.02	13.02
Water Resources	1.00	1.00	1.00
Solid Waste	70.42	70.42	72.62
Utilities	117.44	127.04	132.04
Public Works Total	397.42	407.36	414.56



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget
Full Time Equivalent Summary**

<u>By Unit and Division</u>	<u>FY 2023 Adopted</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>
Courts and Criminal Justice			
Court Administration	8.00	8.00	8.00
Court Programs and Services	13.00	14.00	14.00
Courts and Criminal Justice Total	<u>21.00</u>	<u>22.00</u>	<u>22.00</u>
Special Districts			
Marion Oaks MSTU for Recreation	10.50	11.34	11.34
Silver Springs Shores Special Tax District	8.00	8.33	8.33
Rainbow Lakes Estates MSTU	0.00	1.50	1.50
Marion Oaks MSTU for General Services	10.63	10.96	11.07
Road Improve and Maint Service Units	0.00	4.33	4.33
Special Districts Total	<u>29.13</u>	<u>36.46</u>	<u>36.57</u>
Agencies			
Other Agencies	1.00	1.50	2.00
Agencies Total	<u>1.00</u>	<u>1.50</u>	<u>2.00</u>
Internal Services			
Risk Management	7.50	7.50	7.50
Internal Services Total	<u>7.50</u>	<u>7.50</u>	<u>7.50</u>
Rainbow Lakes Estates			
Rainbow Lakes Estates Mun Svc District	8.00	3.33	3.33
Rainbow Lakes Estates Total	<u>8.00</u>	<u>3.33</u>	<u>3.33</u>
CountyTotal	<u>1,793.38</u>	<u>1,841.60</u>	<u>1,918.02</u>

**Adopted Budget
Division Detail**



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Legislative and Administrative Division: County Commission

DESCRIPTION:

The Board of County Commissioners is the primary legislative and policy-making body for Marion County. Each commissioner represents one of the five districts in which they reside. They are elected by all county voters to serve a four-year term. The board elects a chairman and vice-chairman each year.

Commissioners hear and vote on a variety of issues. Whether enacting ordinances and resolutions or approving budgets and expenditures, this board has the responsibility to provide for the safety and welfare of all Marion County residents.

The Board of County Commissioners' overall operating budget includes the County Administrator, twenty four departments and offices and is funded through General County Ad Valorem taxes and other revenue sources. Ad Valorem taxes are also used to fund the elected constitutional officers, state-mandated programs such as Medicaid and various other programs.

Marion County's population growth has challenged us to find innovative and resourceful funding options for the increasing demand on services. Building public and private partnerships is one option which has proven to be our most successful.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Legislative and Administrative
Division: County Commission**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Legislative	4,317,069	26,205,392	26,485,617	27,867,927
Total County Commission	4,317,069	26,205,392	26,485,617	27,867,927

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Legislative	7.00	7.00	7.00
Total County Commission	7.00	7.00	7.00

**Cost Center: Legislative
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	924,741	1,092,655	1,092,655	1,166,401
Operating	1,214,511	1,906,433	1,883,887	2,105,480
Capital	0	0	8,546	0
Debt Service	194,584	0	0	0
Grants and Aid	1,983,233	2,661,350	2,811,350	3,266,650
Reserves	0	20,544,954	20,689,179	21,329,396
Total Legislative Expenditures	4,317,069	26,205,392	26,485,617	27,867,927

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
County Commissioner	5.00	5.00	5.00
Executive Assistant to the County Commission	2.00	2.00	2.00
Total Legislative Full Time Equivalents	7.00	7.00	7.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Legislative and Administrative
Division: Financial and Administrative**

DESCRIPTION:

The Financial and Administrative Division includes appropriations for the County's Independent Financial Audit and for costs related to the Value Adjustment Board for review of taxable property values.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

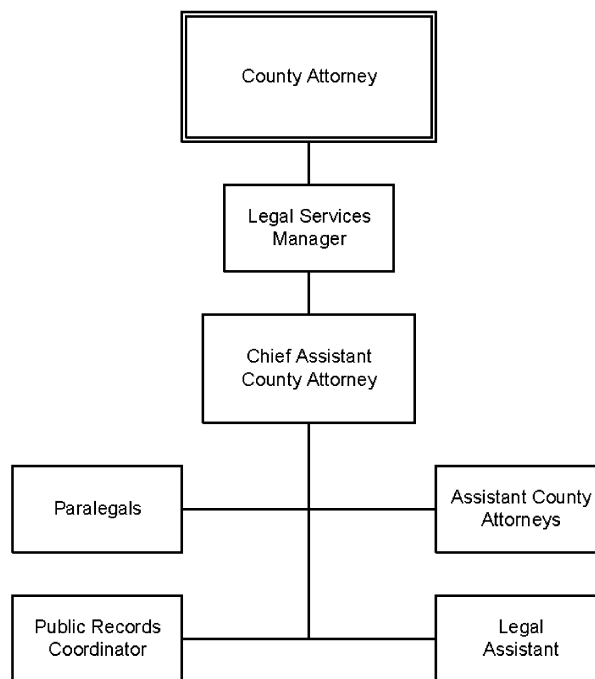
**Legislative and Administrative
Division: Financial and Administrative**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Division Expenditure Budget Summary</u>				
Finance and Administration	<u>282,610</u>	<u>269,090</u>	<u>289,090</u>	<u>275,363</u>
Total Financial and Administrative	<u>282,610</u>	<u>269,090</u>	<u>289,090</u>	<u>275,363</u>

**Cost Center: Finance and Administration
Funding Source: General Fund**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Operating	<u>282,610</u>	<u>269,090</u>	<u>289,090</u>	<u>275,363</u>
Total Finance and Administration Expenditures	<u>282,610</u>	<u>269,090</u>	<u>289,090</u>	<u>275,363</u>

County Attorney





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Legislative and Administrative Division: Legal

MISSION:

To protect the interests of Marion County by providing a broad range of legal services and support to the Board of County Commissioners' and to all County Departments while carrying out the mission of the County.

The County Attorney's Office represents the organization as a whole, and not individual Commissioners or employees. The County Attorney's Office does not provide legal advice or services to the general public.

DESCRIPTION:

The County Attorney's Office provides legal counsel for the Board of County Commissioners and its various departments; acts as legal counsel at meetings of the Board of County Commissioners, and appointed boards; represents the County in litigation brought against the County in State and Federal courts, and provides formal services including attendance at meetings and conferences, preparation and review of ordinances, resolutions, contracts, legal memoranda, and other documents; performance of general administrative duties and legal research. Due to the fact that the Board's powers and duties require compliance with Federal and State Constitutional provisions, statutes, and administrative rules, many of which are regularly amended, the County Attorney's Office is a necessary participant in organizational policy and strategic initiatives.

The subject matter areas represented by County Attorney's staff include, but are not limited to: Administrative law; animal control; annexations; bankruptcy; bid disputes; building construction; civil litigation; civil rights actions; code enforcement; collective bargaining; comprehensive plan; condemnation/eminent domain; constitutional law; contract negotiations, drafting and enforcement; easements and liens on land; first amendment issues; Sunshine Law and Public Records Act; human resources and employment discrimination; interlocal agreements; public sector collective bargaining; public utility law; purchasing and government contracts; real estate acquisition and litigation; foreclosures; torts and negligence cases; workers' compensation claims; and zoning and land use matters.

BUDGET PRIORITIES:

The County Attorney's office has experienced higher than expected turnover rates. To alleviate this, the department worked with Human Resources to create a matrix for the Assistant County Attorney position. This change increases the current pay structure to allow for general compensation adjustments to remain competitive in the job market; as well as additional compensation required to retain high-performing attorneys.

GOALS:

Assist the County's efforts to effectively fulfill mandates imposed by law, as required for a local government entity. Respond to the Board of County Commissioners' questions as expeditiously as possible. Continue to provide excellent legal support to all Marion County Departments; including remaining proactive in defending and prosecuting all legal actions by and against the County as approved by the Board. Maintain standards of practice for both attorney and non-attorney personnel to reinforce the responsibility of all staff to conduct themselves consistently and within expectations associated with their profession. Continue staff development through work assignments, seminars, workshops, education, board certification, and CLEs relating to applicable subject matters.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Legislative and Administrative
Division: Legal**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
County Attorney	1,413,341	1,678,535	1,678,535	1,718,509
Total Legal	1,413,341	1,678,535	1,678,535	1,718,509

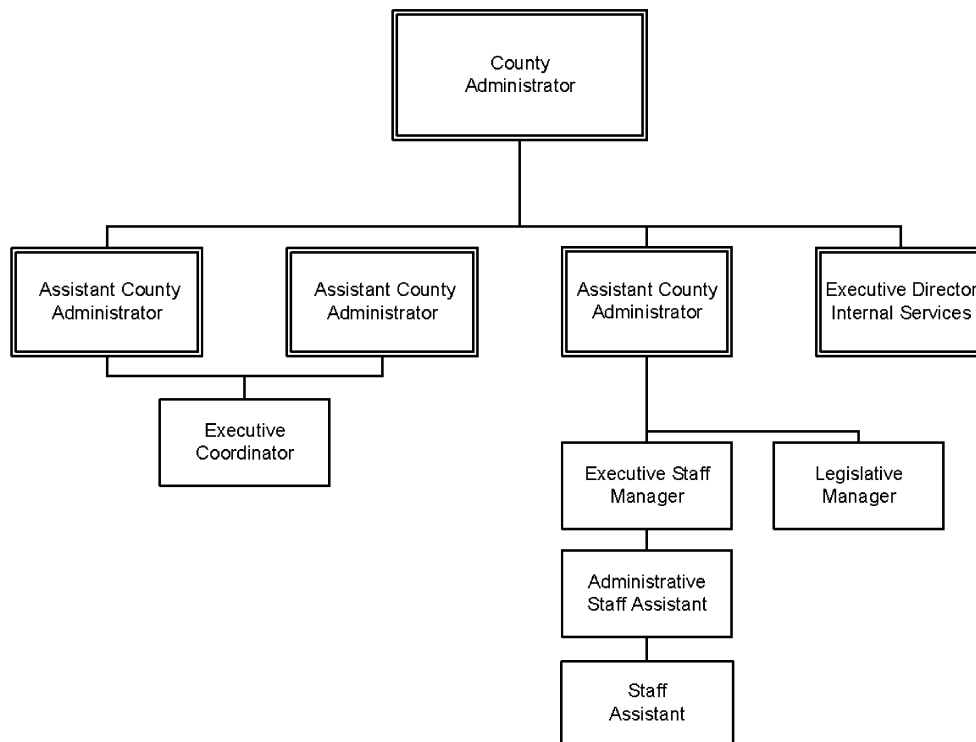
<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
County Attorney	10.00	10.00	10.00
Total Legal	10.00	10.00	10.00

**Cost Center: County Attorney
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	1,339,919	1,531,314	1,531,314	1,570,714
Operating	60,884	147,221	147,221	147,795
Capital	6,807	0	0	0
Debt Service	5,731	0	0	0
Total County Attorney Expenditures	1,413,341	1,678,535	1,678,535	1,718,509

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
County Attorney	1.00	1.00	1.00
Legal Services Manager	1.00	1.00	1.00
Chief Assistant County Attorney	1.00	1.00	1.00
Senior Assistant County Attorney	1.00	0.00	0.00
Assistant County Attorney	2.00	3.00	3.00
Paralegal	0.00	2.00	2.00
Paralegal	2.00	0.00	0.00
Legal Executive Staff Assistant	1.00	0.00	0.00
Legal Assistant	1.00	1.00	1.00
Public Records Coordinator	0.00	1.00	1.00
Total County Attorney Full Time Equivalents	10.00	10.00	10.00

Administration





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Legislative and Administrative Division: Administration

MISSION:

To lead public service in genuine dedication to our citizens through professional operations and resource stewardship.

DESCRIPTION:

The County Administrator is the top administrative post in Marion County Government responsible for implementing commission policies and directives, leading the preparation of the county budget and overseeing daily operations. The County Administrator's direct reports include Marion County Fire Rescue Department, in addition to the three Assistant County Administrators and the Executive Director who leads the Office of Fiscal Review and oversees Procurement Services and 911 Management. The County Administrator's budget includes the budgets of the Office of Fiscal Review, the Legislative Manager, and Administration.

BUDGET PRIORITIES:

The significant change in the County Administrator's budget in FY 2024-25 is the separation of the Public Relations Department into its own cost center.

GOALS:

The County Administrator's goal

SG1: County Administrator will continue to educate the public on broadband through events attended

DG1: Oversee all departments ensuring the needs of Marion County citizens are being met cost effectively

DG2: Maintain 75% approval rate on various grants submitted



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Legislative and Administrative
Division: Administration**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
County Administrator	1,987,980	2,281,542	2,335,317	1,596,922
Total Administration	1,987,980	2,281,542	2,335,317	1,596,922

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
County Administrator	13.72	15.72	8.72
Total Administration	13.72	15.72	8.72

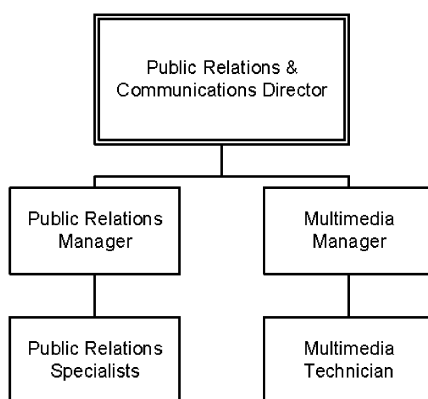
<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1: Number of broadband literacy events	Input	4.00	4.00	4.00	4.00
DG1: Personnel and Operating Expenditure Budgets per resident (all funds)	Efficiency	828.00	1,263.00	1,365.00	1,392.00
DG1: BCC FTE employees per 1,000 residents	Efficiency	4.70	4.70	4.70	4.66
DG2: Percentage of submitted grant applications that are approved	Effectiveness	0.00	0.00	75.00	75.00

**Cost Center: County Administrator
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	1,766,690	2,058,857	2,054,857	1,472,741
Operating	210,457	222,685	280,460	124,181
Capital	5,821	0	0	0
Debt Service	5,012	0	0	0
Total County Administrator Expenditures	1,987,980	2,281,542	2,335,317	1,596,922

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
County Administrator	1.00	1.00	1.00
Executive Director Internal Services	1.00	1.00	1.00
Assistant County Administrator	1.86	1.86	1.86
Public Relations and Communications Director	1.00	1.00	0.00
Legislative Manager	1.00	1.00	1.00
Senior Public Relations Specialist	1.00	0.00	0.00
Public Relations Manager	0.00	1.00	0.00
Public Relations Specialist	2.00	3.00	0.00
Multimedia Technician	0.00	1.00	0.00
Multimedia Manager	0.00	1.00	0.00
Multimedia Coordinator	1.00	0.00	0.00
Executive Coordinator	0.86	0.86	0.86
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Executive Staff Manager	1.00	1.00	1.00
Total County Administrator Full Time Equivalents	13.72	15.72	8.72

Public Relations





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Legislative and Administrative Division: Public Relations

MISSION:

To connect our community by sharing Marion County's story through clear communication.

DESCRIPTION:

The Public Relations department provides public information, media assistance, multi-media resources, social media support and more to Marion County's twenty-four departments and the County Commission.

Additionally, Marion County Public Relations provides education and information to county citizens in regards to the programs, services and offerings of county departments as well as support to the departments in need of videography and photography.

The Public Relations department helps citizens learn about needed topics through a variety of mediums including, the county website, print, radio, streaming and television, broadcast media such as podcasts, informational handouts, advertising, social media and a monthly newsletter, the Marion Monthly. Public Relations leads the county's Citizen and Alumni Academies, and provides event management for countywide events and oversees the brand management and website design for consistent marketing.

BUDGET PRIORITIES:

This year's budget priorities are to upgrade necessary equipment for videography and photography to keep up with needs as well as the technological advancements.

GOALS:

SG1: Increasing the percent of monthly newsletter subscribers per capita – connects to the Empowering Marion Strategic Plan to improving external communications.

SG2: Increasing the average number of hits (reach) on social media to 50,000 - connects to the Empowering Marion Strategic Plan to Inform the Community

SG3: Increase the average web page views per day to 100 - connects to the Empowering Marion Strategic Plan to Inform the Community

DG1: Increasing the percent of media project inquiries responses within 24 business hours or less – connects to the Empowering Marion Strategic Plan's increase overall visibility of the county, increasing positive public sentiment.

DG2: Increasing the percent of citizen inquiry responses to the 24-hour window – connects to the Empowering Marion Strategic Plan to Inform the Community

DG3: Increasing the number of public attended events – connects to the Empowering Marion Strategic Plan to increase the overall visibility of the county, increasing positive public sentiment



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Legislative and Administrative
Division: Public Relations**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Public Relations	0	0	0	778,434
Total Public Relations	0	0	0	778,434

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Public Relations	0.00	0.00	7.00
Total Public Relations	0.00	0.00	7.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1: Percent of monthly newsletter subscribers per capita	Outcome	0.00	0.00	25.00	40.00
SG2: Social media contacts average hits per day	Efficiency	0.00	0.00	50,000.00	100,000.00
SG3: Average Web page views per day	Outcome	0.00	0.00	100.00	500.00
DG1: Percent of media projects inquiries response within 24 business hours or less	Effectiveness	0.00	0.00	60.00	100.00
DG2: Percent of citizen inquiries responded to within 24 hours	Effectiveness	0.00	0.00	75.00	100.00
DG3: Number of Public Events	Input	0.00	0.00	6.00	10.00

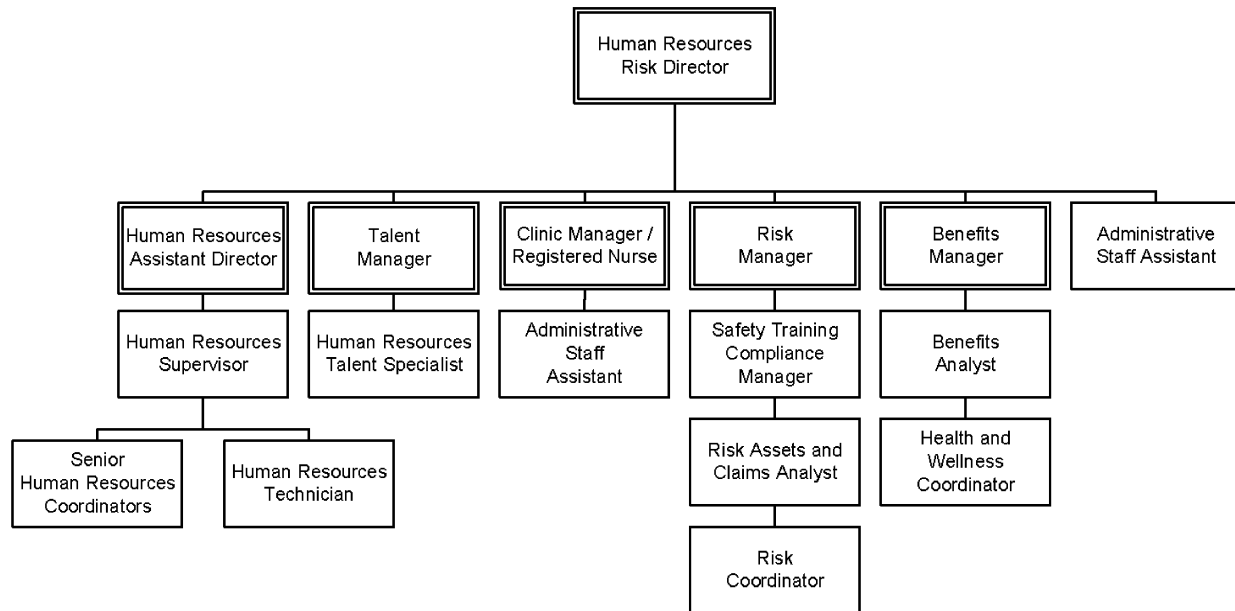
**Cost Center: Public Relations
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	0	0	0	700,864
Operating	0	0	0	77,570
Total Public Relations Expenditures	0	0	0	778,434

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Public Relations and Communications Director	0.00	0.00	1.00
Public Relations Manager	0.00	0.00	1.00
Public Relations Specialist	0.00	0.00	3.00
Multimedia Technician	0.00	0.00	1.00
Multimedia Manager	0.00	0.00	1.00
Total Public Relations Full Time Equivalents	0.00	0.00	7.00

**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Human Resources /
Risk & Benefits
Services**





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Legislative and Administrative Division: Human Resources Administration

MISSION:

To attract, develop and retain a highly qualified, diverse workforce, creating a culture of opportunity, health and safety.

DESCRIPTION:

The Human Resources Department is comprised of six internal functions: Employment and Recruitment, Benefits, Compensation, Employee and Labor Relations, Training and Development, and Human Resource Records. These functions support 26 Departments and over 1,800 positions. The Department interacts with thousands of job applicants, maintains compliance with State and Federal regulations and labor laws, and provides professional counsel on personnel issues faced by the County and its employees daily.

The Employee Health Clinic provides services to the employees of the Marion County BCC and the other Constitutional Officers including occupational, preventative, acute, and restorative services to prevent injuries/illness and return employees to functioning as active members of their Department after an occupational injury. Substance abuse screenings are also maintained as mandated through Federal standards, CBA and Employee Handbook.

Performance measures are based on number of hours staff spend with employees, processing employee transactions, and the percentage of county turnover (separating employees, onboarding employees).

BUDGET PRIORITIES:

The budget priorities for Human Resources are to incorporate funding to promote employee training and education as well as continuing education for the Human Resources Department. Human Resources is receiving a vehicle from Fleet and have added the cost of insurance, fuel, and maintenance. Any other budget increases are due to inflation and a re-class of a position. The original operation plan was to request one new position, however after assessment it has been determined that we can achieve our priorities with a reclass to a current position (reclass from a Human Resources Coordinator to a Human Resources Talent Specialist). The budget includes funding for community outreach to promote recruiting and retaining quality employees. Funding has been set aside to invest in high school and college level internships as part of a workforce initiative. These are the initiatives the re-classed position will be responsible for.

GOALS:

The goal of the Human Resources Department is to provide support and quality service to the Board of County Commissioners, Departments, and Stakeholders. The Department focuses on recruiting and retaining a highly qualified, diverse workforce; creating a culture of opportunity, health and safety for all employees; enhancing the quality of life of our employees; and maximizing productivity in the workplace. These goals will be met through strategic objectives that focus on a productive work environment, staff development, and health and wellness initiatives.

SG1C: Continue to expand the County's leadership development program, bridge the leadership gap, and implement a digital training platform.

The reclassification of one position to a Talent Specialist will allow Human Resources to be more efficient in the area of Talent Management to align with the strategic goals. With the current Talent Manager and the re-classed position, the leadership programs will be more streamlined which will allow for increase participation. This re-classed position will lead the digital training platform, by performing audits of completion, ensuring completion in a timely manner.

SG1D: Creating consistency in customer service throughout the County's department will be addressed and measured by implementing quarterly Customer Service Bootcamp classes with approximately 60 participants in each class.

Department goals include the following:

DG1: Create efficiencies in training development and execution

DG2: Increase efficiencies in new employee onboarding

DG3: Increase number of applicants from in-person events (job fairs, career days, etc.)



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Legislative and Administrative
Division: Human Resources Administration**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Employee Health Clinic	250,049	271,262	271,262	285,166
Human Resources	784,950	903,384	903,384	942,892
Total Human Resources Administration	1,034,999	1,174,646	1,174,646	1,228,058

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Employee Health Clinic	2.00	2.00	2.00
Human Resources	8.50	8.50	8.50
Total Human Resources Administration	10.50	10.50	10.50

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1C: Percentage of supervisors (and higher) that have taken at least two leadership trainings per year	Effectiveness	0.00	0.00	50.00	60.00
SG1D: Number of employees who attend Customer Service Boot Camp annually	Outcome	0.00	0.00	100.00	240.00
DG1: Percent of newly hired employees fully processed within 4 business days	Efficiency	0.00	0.00	95.00	95.00
DG2: Average number of days from advertisement closing to offer letter	Effectiveness	0.00	0.00	24.00	20.00
DG2: Percent of employees offboarded with exit interview completed	Outcome	0.00	0.00	30.00	50.00
DG2: Number of estimated preparation and contact hours provided to employees for training	Effectiveness	0.00	0.00	1,500.00	1,500.00
DG3: Percent of applications that come from in-person recruitment events (job fairs, outreach, etc.)	Effectiveness	0.00	0.00	10.00	10.00

**Cost Center: Employee Health Clinic
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	184,687	197,604	197,604	206,386
Operating	63,132	73,658	73,658	78,780
Debt Service	2,230	0	0	0
Total Employee Health Clinic Expenditures	250,049	271,262	271,262	285,166

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Clinic Manager Registered Nurse	1.00	1.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Total Employee Health Clinic Full Time Equivalents	2.00	2.00	2.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

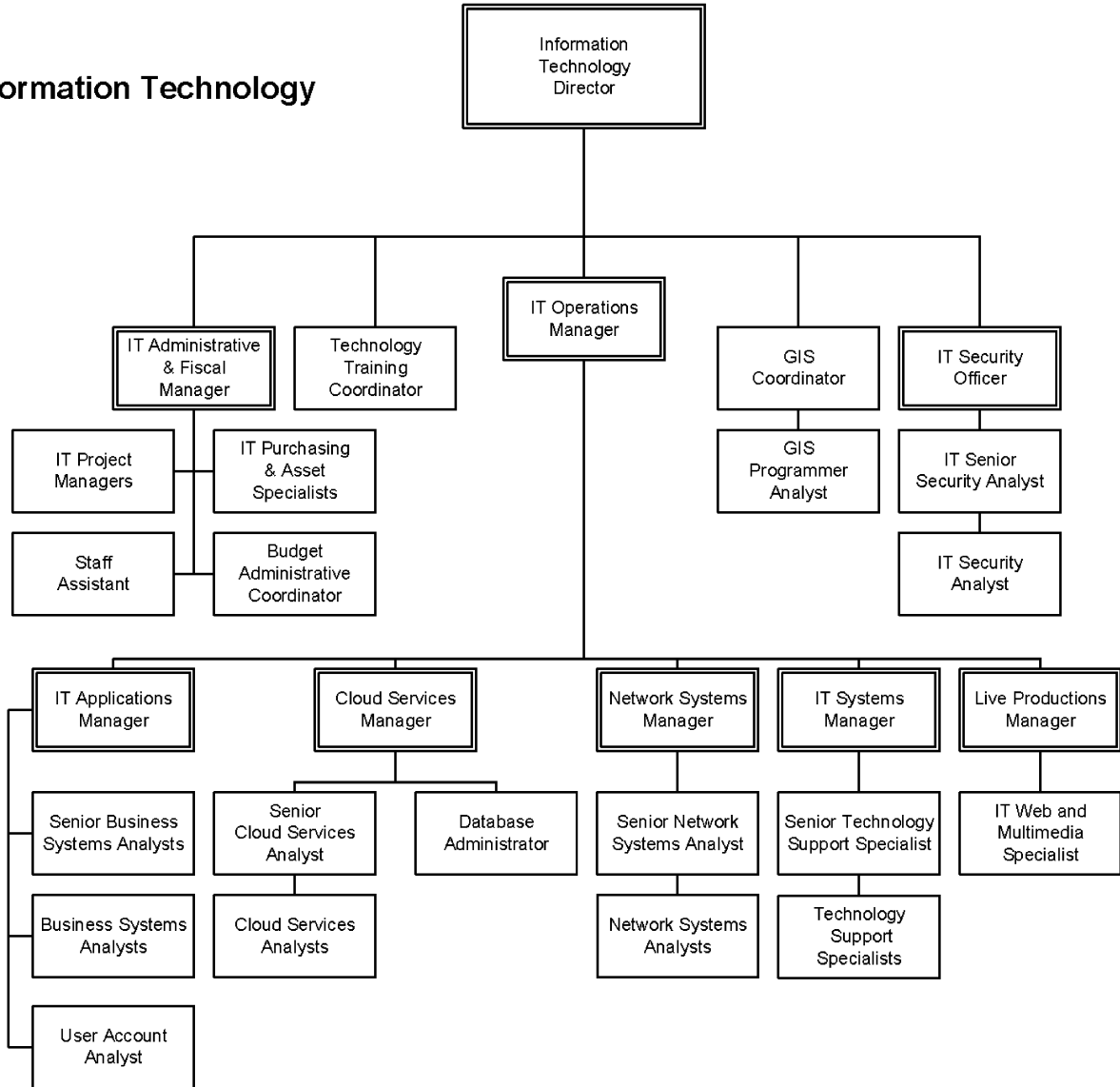
**Cost Center: Human Resources
Funding Source: General Fund**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Personnel	655,825	758,910	758,910	793,789
Operating	124,770	144,474	144,474	149,103
Debt Service	4,355	0	0	0
Total Human Resources Expenditures	784,950	903,384	903,384	942,892

<u>FTE Summary</u>	<u>FY 2023 Adopted</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>
Human Resources Risk Director	0.75	0.75	0.75
Human Resources Assistant Director	1.00	1.00	1.00
Senior Human Resources Coordinator	2.00	2.00	2.00
Human Resources Supervisor	1.00	1.00	1.00
Talent Manager	1.00	1.00	1.00
Administrative Staff Assistant	0.75	0.75	0.75
Human Resources Coordinator	1.00	1.00	0.00
Human Resources Talent Specialist	0.00	0.00	1.00
Human Resources Technician	1.00	1.00	1.00
Total Human Resources Full Time Equivalents	8.50	8.50	8.50

Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Information Technology





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Support Services Division: Information Technology

MISSION:

To provide high-quality customer service by delivering secure, reliable, and innovative technological solutions in the most cost-effective manner to the Board of County Commissioners, its departments, and other local governmental agencies to better serve the citizens of Marion County.

DESCRIPTION:

Marion County Information Technology (IT) delivers and supports secure, reliable, and innovative technological solutions in a cost-effective manner to the Board of County Commissioners and other local governmental agencies to help them serve the citizens of Marion County. To provide these services, IT is comprised of twelve areas of specialization: Application Services, Data and Reporting Services, Geographic Information Systems (GIS), Inventory and Logistics, Networking Services, Office Support, Project Management, Security Services, Cloud Services and Enterprise Storage, Technical Services, Training, and Live Productions.

BUDGET PRIORITIES:

The IT Department's fiscal year 2025 budget priorities encompasses several key objectives. One critical priority is adjusting staffing levels to address the significant increase of projects and service requests from departments. This will promote a healthy work-life balance for employees by reducing the excessive number of additional hours worked beyond employee's designated shifts. Leveraging Microsoft 365 features such as Mobile Device Management (MDM) and endpoint protection are pivotal initiatives aimed at consolidating resources and realizing cost efficiencies. Overall, IT remains committed to delivering exceptional customer service to the County while remaining security focused and fiscally responsible.

GOALS:

SG1A: Decrease employee workload overages by 50%

SG1E: Have all County departments on Microsoft (M365) by the end of 2026

SG1F: Ensure 100% employee participation in Cybersecurity training each year

DG1: Complete the move of County business systems that are planned to move to the cloud by end of 2030

DG2: Upgrade the wireless infrastructure by deploying 100 access points per year

DG3: Migrate 100% of GIS users to ArcGIS Pro by the end of 2025



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Support Services
Division: Information Technology**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Information Technology	<u>5,554,352</u>	<u>8,136,073</u>	<u>8,136,073</u>	<u>9,176,497</u>
Total Information Technology	<u>5,554,352</u>	<u>8,136,073</u>	<u>8,136,073</u>	<u>9,176,497</u>

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Information Technology	<u>33.00</u>	<u>36.00</u>	<u>40.00</u>
Total Information Technology	<u>33.00</u>	<u>36.00</u>	<u>40.00</u>

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1A: Percentage of employee hours worked over standard working hours	Effectiveness	0.00	0.00	24.00	12.00
SG1E: Percentage of departments that have received licenses and training for M365	Outcome	0.00	0.00	25.00	50.00
SG1F: Percentage of users completing Security Awareness Training	Outcome	0.00	0.00	100.00	100.00
DG1: Percentage of business systems that are moved to the cloud	Outcome	0.00	0.00	17.00	17.00
DG2: Number of wireless access points deployed by year	Outcome	0.00	0.00	100.00	100.00
DG3: Percentage of licensed GIS users licensed and trained on ArcGIS Pro	Outcome	0.00	0.00	50.00	100.00



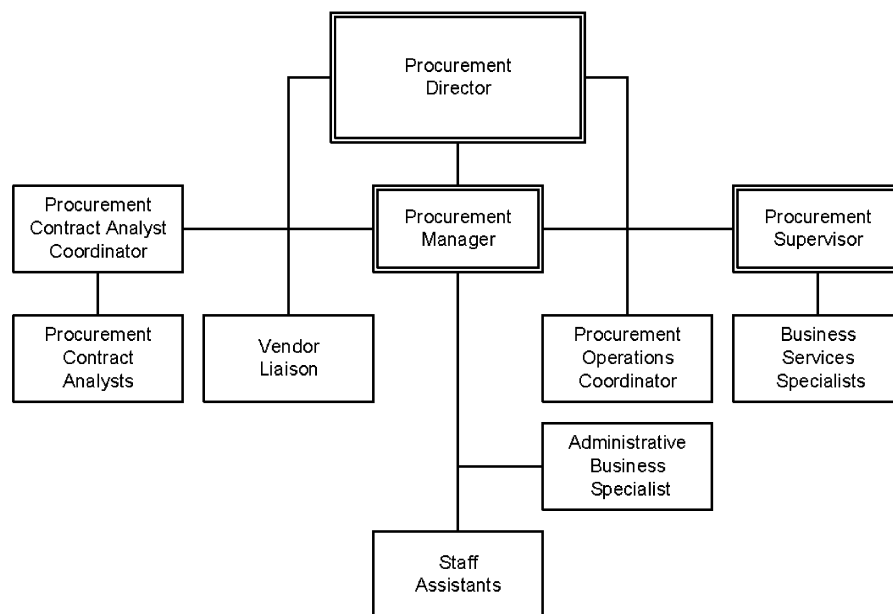
**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Information Technology
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	2,776,470	3,505,505	3,505,505	3,937,884
Operating	1,164,941	3,805,976	3,805,976	4,221,451
Capital	762,652	706,591	706,591	782,422
Debt Service	850,289	118,001	118,001	234,740
Total Information Technology Expenditures	5,554,352	8,136,073	8,136,073	9,176,497

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Information Technology Director	1.00	1.00	1.00
Geographic Information Systems Coordinator	1.00	1.00	1.00
Information Technology Project Manager	1.00	1.00	2.00
Database Administrator	1.00	1.00	1.00
Information Technology Security Officer	1.00	1.00	1.00
Network Services Manager	0.00	1.00	1.00
Network Systems Administrator	1.00	0.00	0.00
Information Technology Admin and Fiscal Manager	0.00	0.00	1.00
Information Technology Operations Manager	0.00	1.00	1.00
Information Technology Applications Manager	1.00	1.00	1.00
Information Technology Infrastructure Manager	1.00	0.00	0.00
Information Technology Office Manager	1.00	1.00	0.00
Cloud Services Manager	0.00	1.00	1.00
Live Productions Manager	0.00	0.00	1.00
Information Technology Web and Multimedia Special	2.00	2.00	1.00
Network Systems Analyst	2.00	2.00	2.00
Information Technology Systems Manager	1.00	1.00	1.00
Senior Network Systems Analyst	1.00	1.00	1.00
Information Technology Security Analyst	1.00	1.00	1.00
Geographic Information Systems Programmer Analyst	1.00	1.00	1.00
Technology Support Specialist	5.00	5.00	5.00
Information Technology Senior Security Analyst	1.00	1.00	1.00
Senior Technology Support Specialist	1.00	1.00	1.00
Senior Cloud Services Analyst	1.00	1.00	1.00
Business Systems Analyst	2.00	2.00	3.00
Senior Business System Analyst	2.00	2.00	2.00
Cloud Services Analyst	2.00	2.00	2.00
User Account Analyst	0.00	0.00	1.00
Purchasing and Inventory Coordinator	1.00	0.00	0.00
Staff Assistant IV	1.00	1.00	1.00
Information Technology Purchasing and Asset Spec	0.00	2.00	2.00
Technology Training Coordinator	0.00	1.00	1.00
Budget Administrative Coordinator	0.00	0.00	1.00
Total Information Technology Full Time Equivalents	33.00	36.00	40.00

Procurement Services





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Support Services Division: Procurement Services

MISSION:

To provide goods and services of appropriate quality and quantity as required by the County Departments in a timely manner, at the least overall cost to the taxpayers and to administer the procurement process in an open, fair, competitive manner and without conflict of interest, or other impropriety or appearance of impropriety.

DESCRIPTION:

The Procurement Services Department works with the individual departments, vendors and other elected officials to assure our taxpayers that all purchases for Marion County are made in a transparent and ethical manner. Procurement Services facilitates the competitive solicitation process, administer contracts and ensures accurate and timely payment to all vendors.

BUDGET PRIORITIES:

The 2024-25 budget priorities for Procurement include funds to purchase an e-procurement solution. The e-procurement solution will help to expedite the solicitation process as well as contract administration. It will allow Procurement to improve level of service to internal and external customers while keeping up with the increased workload due to the growth of Marion County without adding staff. There has been a sixty percent increase in formal bids and a one hundred percent increase in Request for Qualifications/Proposals, since 2019. In addition, we are maintaining a higher level of budget for training to keep up with changes in law.

GOALS:

SG1A: To become a more pro-active service department by seeking out opportunities for saving money through vendor outreach to increase competition by educating vendors.

SG1A: To utilize technology in order to accommodate increased work volume while maintaining current staffing levels.

SG1D: To continuously review and update policies and procedures to accommodate changes in law and to promote efficiency and transparency.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Support Services
Division: Procurement Services**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Procurement Services	1,308,744	1,515,083	1,515,083	1,611,957
Total Procurement Services	1,308,744	1,515,083	1,515,083	1,611,957

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Procurement Services	18.00	18.00	18.00
Total Procurement Services	18.00	18.00	18.00

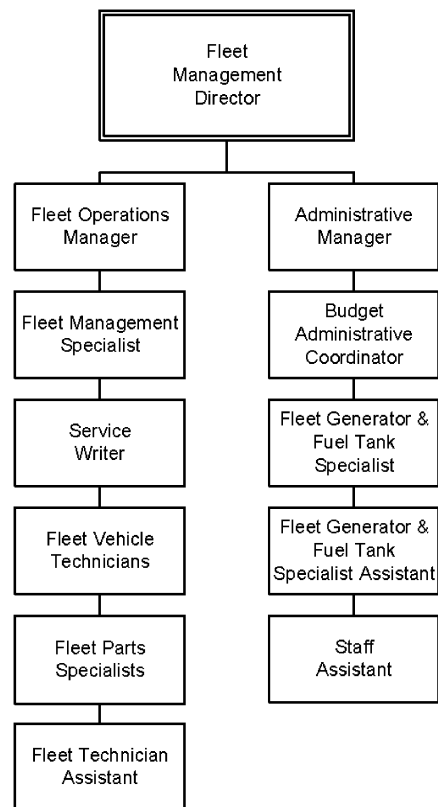
<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1A: Annual Savings through solicitation process in millions	Output	4.03	9.00	5.00	12.00
SG1A: Percent of Procurement staff needed to ensure efficient handling of purchasing activities	Efficiency	1.04	1.04	1.30	1.04
SG1A: Annual decrease in days for solicitation processing time	Efficiency	3.77	3.77	3.52	3.40
SG1D: Percent of Procurement expenditures to total expenditures processed through Procurement	Efficiency	15.00	15.00	15.00	15.00

**Cost Center: Procurement Services
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	1,222,558	1,469,015	1,426,615	1,512,433
Operating	74,305	46,068	88,468	99,524
Capital	3,000	0	0	0
Debt Service	8,881	0	0	0
Total Procurement Services Expenditures	1,308,744	1,515,083	1,515,083	1,611,957

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Procurement Director	1.00	1.00	1.00
Procurement and Contract Analyst Coordinator	1.00	1.00	1.00
Procurement Manager	1.00	1.00	1.00
Procurement Supervisor	1.00	1.00	1.00
Vendor Liaison	1.00	1.00	1.00
Fiscal Analyst	1.00	1.00	0.00
Procurement Operations Coordinator	0.00	0.00	1.00
Procurement and Contract Analyst	4.00	4.00	4.00
Staff Assistant III	2.00	2.00	2.00
Administrative Business Specialist	1.00	1.00	1.00
Business Services Specialist	5.00	5.00	5.00
Total Procurement Services Full Time Equivalents	18.00	18.00	18.00

Fleet Management





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Support Services Division: Fleet Management

MISSION:

To establish efficient and effective delivery of fleet services by providing our customers with safe, reliable, economically and environmentally sound equipment and related support services that are responsive to customer needs and that conserve vehicle value and equipment investment.

DESCRIPTION:

The department is responsible for overseeing the asset management of a diverse fleet comprising over 1,700 vehicles and pieces of equipment, as well as managing fuel operations across nineteen fuel sites. To optimize asset performance and longevity, the department employs Automotive Service Excellence (ASE) and Emergency Vehicle Technician (EVT) certified professionals. These skilled individuals maintain and manage the fleet to extend equipment life cycles and enhance operational efficiency. The department's customer service approach focuses on understanding and meeting customer needs through open communication and tailored services to fulfill specific equipment procurement requirements.

BUDGET PRIORITIES:

The department has experienced a significant decrease in its overall budget and has developed a budget to address immediate needs. To alleviate increased workload and pressure caused by new software implementation, we added two new positions. Due to the end of their useful life, we are requesting the replacement of older equipment, including critical vehicle maintenance and safety items such as vehicle lifts and a jack. Additionally, an unserviceable AC machine requires replacement. A service truck that has met replacement criteria is also being requested. The Preventative Maintenance account has increased due to fleet growth, and the Parts account has risen due to increased costs, supply, and demand.

GOALS:

Continue to advance our organization experience through customer service to all departments.

SG1: Implement an improved method of tracking customer survey and maintain a 95% or higher customer satisfaction. Improve efficiency of our core services to include;

DG1: Achieve an 85% or higher technician productivity rating

DG2: Increase the annual number of Preventative Maintenance (PM) services by 100.

DG3: Increase the average number of repair orders per technician by 10.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Support Services
Division: Fleet Management**

<u>Division Expenditure Budget Summary</u>		FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Fleet Management		8,905,207	10,984,316	11,619,441	11,067,578
Total Fleet Management		8,905,207	10,984,316	11,619,441	11,067,578

<u>Division FTE Budget Summary</u>		FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Fleet Management		26.00	27.00	29.00
Total Fleet Management		26.00	27.00	29.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1: Percent of Survey of 3 or higher	Effectiveness	0.00	0.00	95.00	95.00
DG1: Average Technician Productivity rating	Effectiveness	80.00	85.00	90.00	82.00
DG2: Annual number of Preventive Maintenance completed	Output	2,429.00	2,000.00	2,500.00	2,600.00
DG3: Average number of repair orders completed per technician	Efficiency	372.00	420.00	600.00	450.00

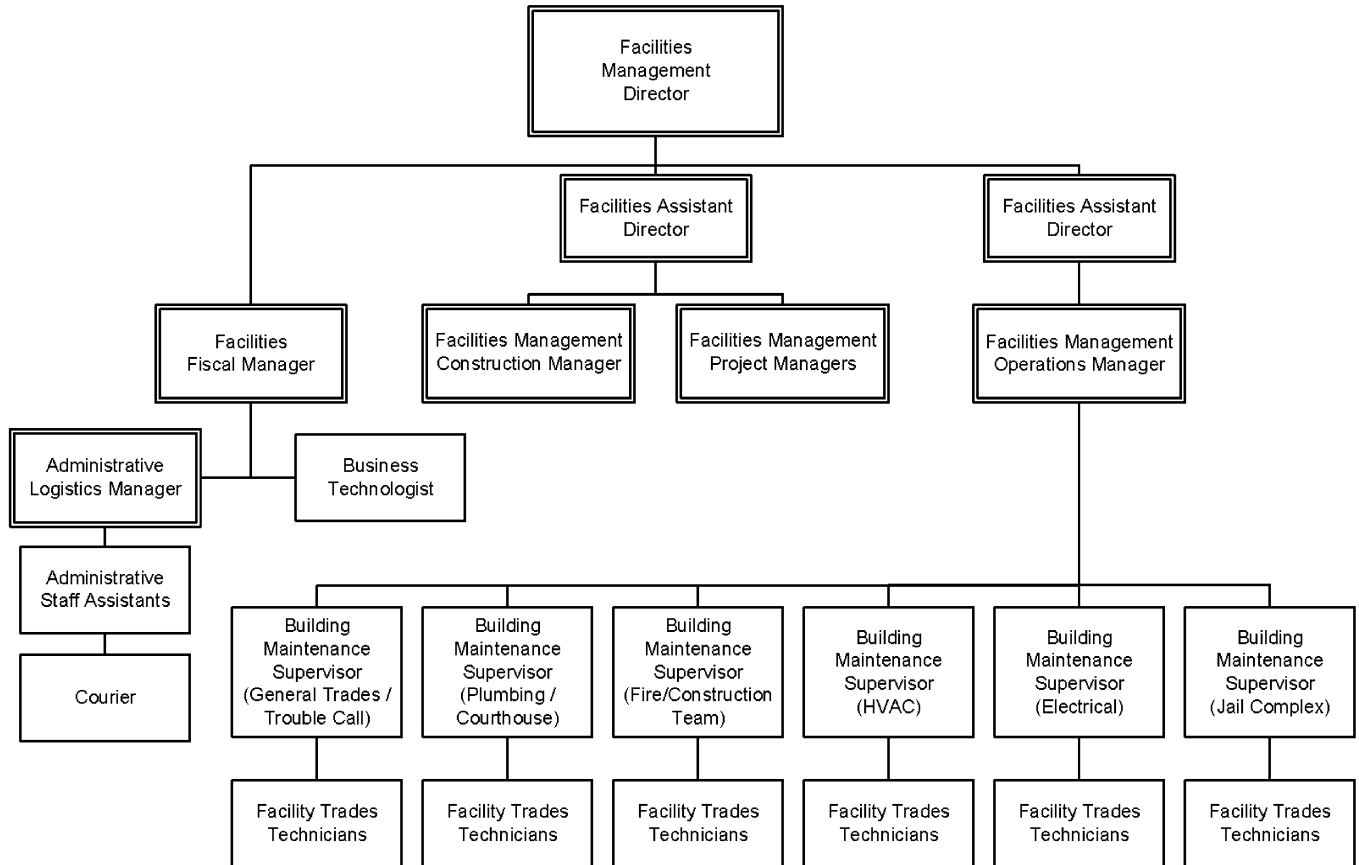
**Cost Center: Fleet Management
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	2,111,477	2,411,521	2,411,521	2,668,723
Operating	6,702,950	8,112,069	8,754,569	7,937,674
Capital	83,188	460,726	453,351	461,181
Debt Service	7,592	0	0	0
Total Fleet Management Expenditures	8,905,207	10,984,316	11,619,441	11,067,578

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Fleet Management Director	1.00	1.00	1.00
Fleet Operations Manager	1.00	1.00	1.00
Fleet Management Specialist	0.00	0.00	1.00
Senior Purchasing and Inventory Coordinator	1.00	1.00	0.00
Fleet Parts Specialist	0.00	0.00	2.00
Purchasing and Inventory Assistant	1.00	1.00	0.00
Staff Assistant II	1.00	1.00	1.00
Budget and Administrative Coordinator	1.00	1.00	0.00
Budget Administrative Coordinator	0.00	0.00	1.00
Administrative Manager	1.00	1.00	1.00
Fleet Vehicle Technician	16.00	17.00	17.00
Service Writer	1.00	1.00	1.00
Fleet Generator and Fuel Tank Specialist	1.00	1.00	1.00
Fleet Generator and Fuel Tank Specialist Assistant	1.00	1.00	1.00
Fleet Technician Assistant	0.00	0.00	1.00
Total Fleet Management Full Time Equivalents	26.00	27.00	29.00

Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Facilities Management





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Support Services Division: Facilities Management

MISSION:

To serve the staff and customers of Marion County through professional operations and resource stewardship.

The department is focused on reliable customer service, development of employees, accountability, and providing a safe and positive work environment.

DESCRIPTION:

The Marion County Facilities Management department is a strong team that consists of Administration, Operations Management, and Project Management. Our team of technicians consists of multiple construction trades including Electrical, HVAC, Plumbing, Carpentry, Cabinetry, and Painting. Facilities Management is responsible for managing modern preventive maintenance techniques to ensure the successful operation of mechanical systems and the most conservative use of energy possible. We provide preventive maintenance, building repairs, grounds maintenance, renovations, construction management, and energy management services. It is our goal to ensure our staff and citizens can perform their daily business in a functional and safe environment. We maintain a 24-hour on-call response program to ensure that emergencies are cared for in a practical timeframe. We are responsible for the maintenance of over 400 County-owned buildings and structures, totaling over 3.4 million square feet of occupied space.

BUDGET PRIORITIES:

Facilities Management strives to provide the highest level of service in terms of security and asset management through means of proper staffing and contract management. Current budget priorities include the addition of two (2) new maintenance technicians as well as one (1) maintenance supervisor in order to meet peer average standards, reduce response time and increase asset life cycles. Additional budgetary priorities include the funding of renewing service contracts, the replacement of computer hardware and an increase in training for employee development.

GOALS:

SG1: Retain highly qualified staff

SG2: Maintain FTE ongoing education and training hours.

DG1: Achieve 85% efficiency on billed technician hours

DG2: Achieve and maintain peer average standards for technicians per square foot of the building by adding additional FTE's. The current peer average to attain is 50,000 sq/ft per tech.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Support Services
Division: Facilities Management**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Facilities Management	9,651,818	12,754,177	12,454,177	12,792,257
Facilities Management Health	105,460	275,000	275,000	275,000
Total Facilities Management	9,757,278	13,029,177	12,729,177	13,067,257

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Facilities Management	50.00	57.00	60.00
Total Facilities Management	50.00	57.00	60.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1: Employee Retention After Probation	Effectiveness	84.00	0.00	90.00	92.00
SG2: Average number of training hours per FTE (Annually)	Effectiveness	0.00	0.00	0.00	55.00
DG1: Billed Tech Hours	Effectiveness	66.00	0.00	51.00	85.00
DG2: Square feet per tech	Efficiency	105,218.66	104,703.44	87,973.13	78,467.70

**Cost Center: Facilities Management
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	4,085,336	5,173,298	5,173,298	5,593,630
Operating	5,188,244	6,719,767	6,429,896	6,869,943
Capital	367,250	861,112	850,983	328,684
Debt Service	10,988	0	0	0
Total Facilities Management Expenditures	9,651,818	12,754,177	12,454,177	12,792,257

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Facilities Management Director	1.00	1.00	1.00
Administrative Logistics Manager	1.00	1.00	1.00
Facilities Management Operations Manager	1.00	1.00	1.00
Facilities Assistant Director	1.00	1.00	2.00
Facilities Management Project Manager	3.00	3.00	2.00
Facilities Management Construction Manager	1.00	1.00	1.00
Business Technologist	0.00	1.00	1.00
Facilities Management Administrative Supervisor	1.00	0.00	0.00
Administrative Staff Assistant	2.00	2.00	2.00
Building Maintenance Supervisor	5.00	5.00	6.00
Facilities Fiscal Manager	1.00	1.00	1.00
Facilities Trades Technician	32.00	39.00	41.00
Courier	1.00	1.00	1.00
Total Facilities Management Full Time Equivalents	50.00	57.00	60.00

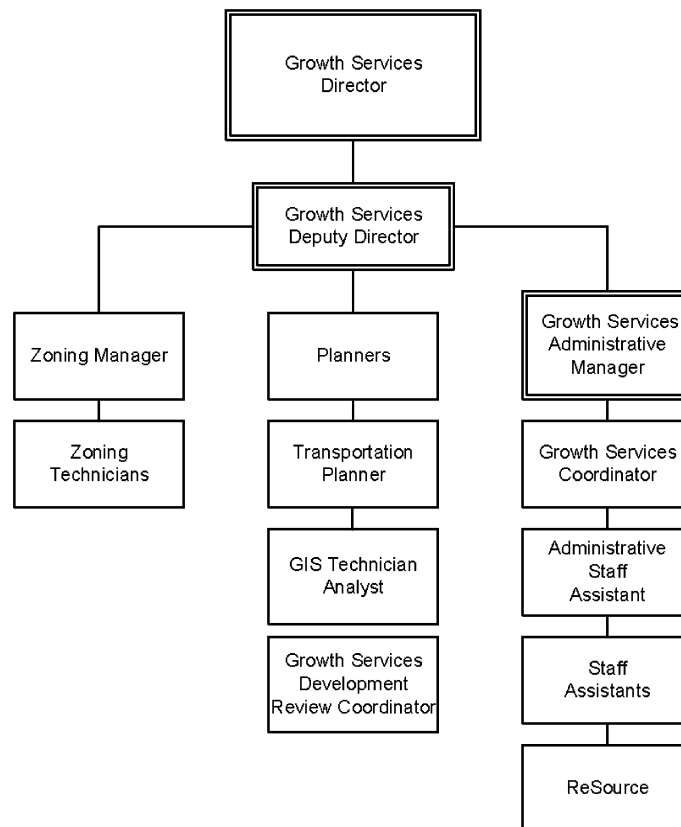


**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Facilities Management Health
Funding Source: General Fund**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Operating	105,460	275,000	275,000	275,000
Total Facilities Management Health Expenditures	<u>105,460</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>

Planning and Zoning





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Growth Management Division: Planning and Zoning

MISSION:

To guide existing and future development to continually improve the quality of life for Marion County residents.

DESCRIPTION:

The Planning and Zoning Division focuses on the long-range and short-range planning of the county's land use, transportation, infrastructure, housing, environmental protection, conservation, and recreation, including providing for inter-governmental coordination with Federal, State, regional, and local agencies.

Long-range planning focuses on updating and maintaining the county's governing Comprehensive Plan and implementing Land Development Regulations, including preparation of the Evaluation and Appraisal Report (EAR) overseeing amendments to the Comprehensive Plan and Land Development Regulations through the engagement of the public and stakeholders in creating the future vision of Marion County. Long-range planning also includes the development and implementation of area plans.

Short-range, or current, planning includes the review of a variety of applications including rezoning, special use permits, special event permits, and temporary use permit applications. Activities include reviewing building permits and site plan applications, and subdivision-related applications. Additional responsibilities include overseeing the impact fee programs, concurrency management, and community redevelopment agency programs. This section focuses on direct customer interactions providing information to the public and development professionals regarding Marion County.

The Planning and Zoning Division works together with other departments to provide planning support as needed. Activities include coordinating population data, geographic information systems data, development tracking data, and coordinating specialized planning needs for other departmental operations. Intergovernmental coordination includes working with the Ocala/Marion County Transportation Planning Organization (TPO), local governments, and the East Central Florida Regional Planning Council (ECFRPC).

BUDGET PRIORITIES:

The first budget priority for FY25 involves four key projects: (a) The first project would be the completion of the Evaluation and Appraisal Report (EAR) for the comprehensive plan by December 2024. (b) The second priority would be updating the Comprehensive Plan based on the EAR results by December 2025. (Note that updates to the Land Development Code (LDC) related to the EAR results would come after the Comprehensive Plan updates and part of the FY26 budget cycle.) (c) The third project would be the ongoing execution of the master plan for the Silver Springs Community Redevelopment Area (SS-CRA), which will be mostly an in-house project. (d) The fourth project would be starting a corridor study to identify an area of future growth and develop an actionable plan to get ahead of growth in that area. (e) Finally, assuming the EAR provides a structure for Planned Service Areas (PSAs), the fifth project would entail implementing a PSA plan.

These projects will add to the departments workload and require additional labor hours, but they will facilitate a key part of Marion County's vision to be "a well-planned community" where we can more effectively balance the demands of growth while maintaining our rural character. It will also accomplish and initiate key elements of the County's Strategic Plan (Empowering Marion II), particularly the third element—"Planning and Future Growth" (items 3a-3f). While these projects are not a silver bullet, they will put the County in an increasingly better position to facilitate the effective utilization of our land use by helping focus growth inside the Urban Growth Boundary (UGB) and by making development decisions more predictable.

GOALS:

SG1C: Strengthen the department and our retention rate by developing internal programs that increase longevity with an initial goal of 100% retention. More specifically, this would consist of four items: (a) Develop internal internship program and process, which requires developing relationships with the planning departments of local universities. (b) Initiate a succession planning process to transition historical knowledge from the two upcoming 2026 key retirees to current planning staff. (c) Experiment with processes to increase flexible schedules and some remote work options. (d) Create a department-level leadership cohort to grow future leaders for Marion County.

Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

GOALS:

SG1C: Improve the overall skillset of the staff with a target of having 50% of the planning staff with AICP certification by the end of FY25.

SG3A: Complete a key corridor study to identify future growth area and development an actionable plan to get ahead of future growth for the corridor (e.g., US 27 or a 484 corridor) with a target to be 100% done by Sept. 2025.

SG1D: Leverage information technology to address customer needs by redesigning our website to enable more self-service and interactive opportunities. For example, developing an FAQ (frequently asked questions) section on our website with an initial target of 20% (a ratio of the number visits to the FAQ page to the total number of phone calls).

SG3A: Execute the Silver Springs CRA master plan by (a) completing the initial 12-month action plan (included in the future SS-CRA master plan) by July 2025; and by (b) identifying the next 12-month action plan for SS-CRA by June 2025.

SG3B: Streamline the review processes to improve efficiency by decreasing the average number of days to complete the application process with a target of 90-days. The following provides the application types incorporated in the average: (measured monthly): Zoning changes including administrative, Variances including administrative, Small scale amendment applications, Special Use permits (SUPs), and Planned unit development (PUD) applications.

SG3D: Develop a plan for Marion Oaks development (e.g., execute future Planned Service Areas (PSA) guidelines) with a goal to be 33% by Sept. 2025 and 100% complete by June 2026.

SG3F: Update the Comprehensive Plan based on the EAR results with a target to be 100% complete by December 2025.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Growth Management
Division: Planning and Zoning**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Planning and Zoning	<u>2,012,275</u>	<u>2,754,672</u>	<u>2,754,672</u>	<u>3,019,231</u>
Total Planning and Zoning	<u>2,012,275</u>	<u>2,754,672</u>	<u>2,754,672</u>	<u>3,019,231</u>

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Planning and Zoning	<u>23.50</u>	<u>23.50</u>	<u>24.50</u>
Total Planning and Zoning	<u>23.50</u>	<u>23.50</u>	<u>24.50</u>

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1C: Staff development as measured by improving the retention rate for the department	Effectiveness	85.00	0.00	91.00	100.00
SG1C: Increase staff's skillset by increasing the number of AICP certified planners (50% of planners AICP by Sept. 2025)	Effectiveness	0.00	0.00	33.00	50.00
SG1D: Ratio of the number of visits to a new FAQ page to the total number of phones calls (online engagement)	Effectiveness	0.00	0.00	0.00	20.00
SG3A: Complete a corridor study for a key area of future development (e.g., US27 or 484) with 100% complete by Sept. 2025	Outcome	0.00	0.00	0.00	100.00
SG3A: Execute the Silver Springs CRA master plan's 12 month action plan	Outcome	0.00	0.00	25.00	100.00
SG3B: Average number of days to complete application process (average of zoning change, variances, SUPs, PUDs)	Efficiency	99.04	100.00	100.00	90.00
SG3D: Formulate a plan for Marion Oaks development (e.g., first PSA) with 33% done by Sept. 2025 and 100% by June 2026	Outcome	0.00	0.00	0.00	33.00
SG3F: Update the Comp Plan based on the EAR results (75% complete by Sept. 2025 and 100% by Dec. 2025)	Outcome	0.00	0.00	0.00	75.00



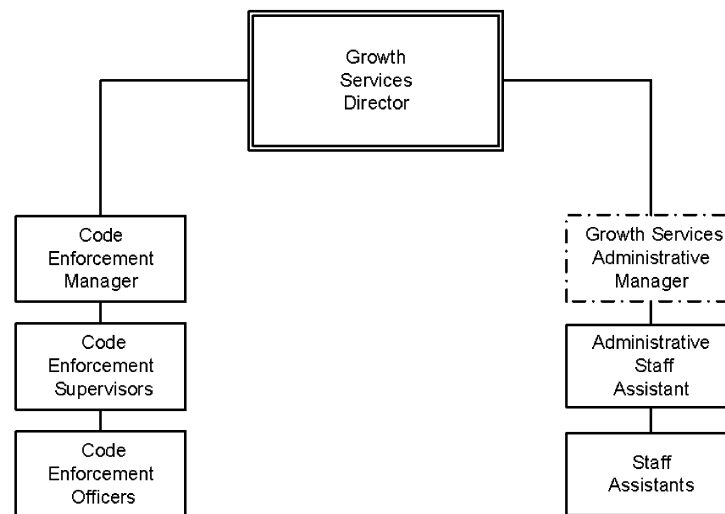
**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Planning and Zoning
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	1,747,566	2,112,163	2,112,163	2,380,821
Operating	113,411	642,509	642,509	638,410
Capital	114,358	0	0	0
Debt Service	36,940	0	0	0
Total Planning and Zoning Expenditures	2,012,275	2,754,672	2,754,672	3,019,231

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Growth Services Deputy Director	1.00	1.00	1.00
Growth Services Director	1.00	1.00	1.00
Senior Planner	3.00	0.00	0.00
Planner	0.00	5.00	6.00
Planner	2.00	0.00	0.00
Transportation Planner	1.00	1.00	1.00
Growth Services Development Review Coordinator	1.00	1.00	1.00
Zoning Manager	0.00	0.00	1.00
Zoning Technician	7.00	7.00	7.00
Planning and Zoning Supervisor	1.00	1.00	0.00
Growth Services Coordinator	1.00	1.00	1.00
Geographic Information Systems Technician Analyst	1.00	1.00	0.00
Geographic Information Systems Technician Analyst	0.00	0.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	2.00	2.00	2.00
Staff Assistant III	0.50	0.50	0.50
Growth Services Administrative Manager	1.00	1.00	1.00
Total Planning and Zoning Full Time Equivalents	23.50	23.50	24.50

Code Enforcement





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Growth Management Division: Code Enforcement

MISSION:

To promote, protect, and improve the health, safety, and welfare of the citizens of Marion County through an effective Code Enforcement program.

DESCRIPTION:

The primary responsibility of the Code Enforcement Division is to educate citizens about Marion County codes and ordinances through a voluntary compliance program in order to protect the property values, health, safety, and welfare of the public.

The Code Enforcement Division is a General Fund Division, required to address statutory requirements of Chapter 162. The 2024-2025 fiscal year budget reflects the cost involved in meeting these requirements. In addition to responding to citizen complaints, Marion County Code Enforcement Officers also take a proactive approach by addressing violations they observe while traversing the County. Continuous cross-training of department staff has enabled us to increase the efficiency and quality of our customer service, and have a greater presence in the field, improving communications and understanding with our citizens.

BUDGET PRIORITIES:

The addition of two new supervisor positions will not only increase Code Enforcement's presence in the field, but it will also allow time for knowledge transfer, and coaching, thus building future leaders by the code enforcement manager. Three vehicles are needed; one is a replacement and two additional for the new supervisor positions. Partnering with Community Services utilizing Community Development Block Grant funding to supplement a code enforcement officer position for the detection, investigation, and enforcement of violations of county codes and ordinances regulating to public health, safety and welfare in low and moderate income census tracts.

GOALS:

Customer Service and Process Improvement:

SG1D: Continue to remain focused on educating our citizens of the codes and ordinances in order to promote and gain voluntary compliance in a timely manner. Effectiveness will be demonstrated with more cases being resolved in a shorter timeframe and through a reduction in the number of cases advancing to a code enforcement board hearing.

SG1D: Reduce the time from the date a complaint is received to initiate the investigation; with a target of 2.8 calendar days. SG3A: Develop a program with Community Services, utilizing Community Development Block Grant funding of code enforcement activities including clearance and demolition of unsafe structures in low- and moderate- income census tracts, with an initial target of 5 clearance projects per year.

Department Goals:

DG1: Continue being proactive in identifying violations and enforcement. Effectiveness will be demonstrated by increasing the number of code officer generated cases to a goal of 60% of total cases opened.

DG2: Reduce the time to bring cases to the Code Enforcement Board when voluntary compliance cannot be gained otherwise. Efficiency will be demonstrated by not allowing cases to linger unnecessarily when compliance is not achievable within 30 days of notification.

DG3: Maintain a balanced and comprehensive approach to enforcement, allocating Division resources to training staff and increasing job knowledge. Efficiency will be demonstrated by an increased number of cases investigated and responsible resource stewardship.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Growth Management
Division: Code Enforcement**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Code Enforcement	1,363,636	1,629,088	1,629,088	2,181,894
Total Code Enforcement	1,363,636	1,629,088	1,629,088	2,181,894

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Code Enforcement	16.00	16.00	18.00
Total Code Enforcement	16.00	16.00	18.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1D: Percent of cases resolved within 30 days	Effectiveness	65.00	0.00	65.00	70.00
SG1D: Percent of cases taken to the Code Board of total cases opened	Effectiveness	5.00	0.00	4.00	4.00
SG1D: Average number of calendar days from citizen complaint to first inspection	Efficiency	3.30	3.00	3.00	2.80
DG1: Citizen complaints as percent of total complaints	Effectiveness	52.00	40.00	50.00	40.00
DG2: Average number of days from opening case to Code Board hearing referral	Efficiency	126.00	0.00	110.00	45.00
DG2: Annual complaints logged and investigated	Output	4,618.00	6,480.00	4,500.00	5,000.00
DG3: Average annual cost per case	Efficiency	325.16	0.00	372.24	380.05

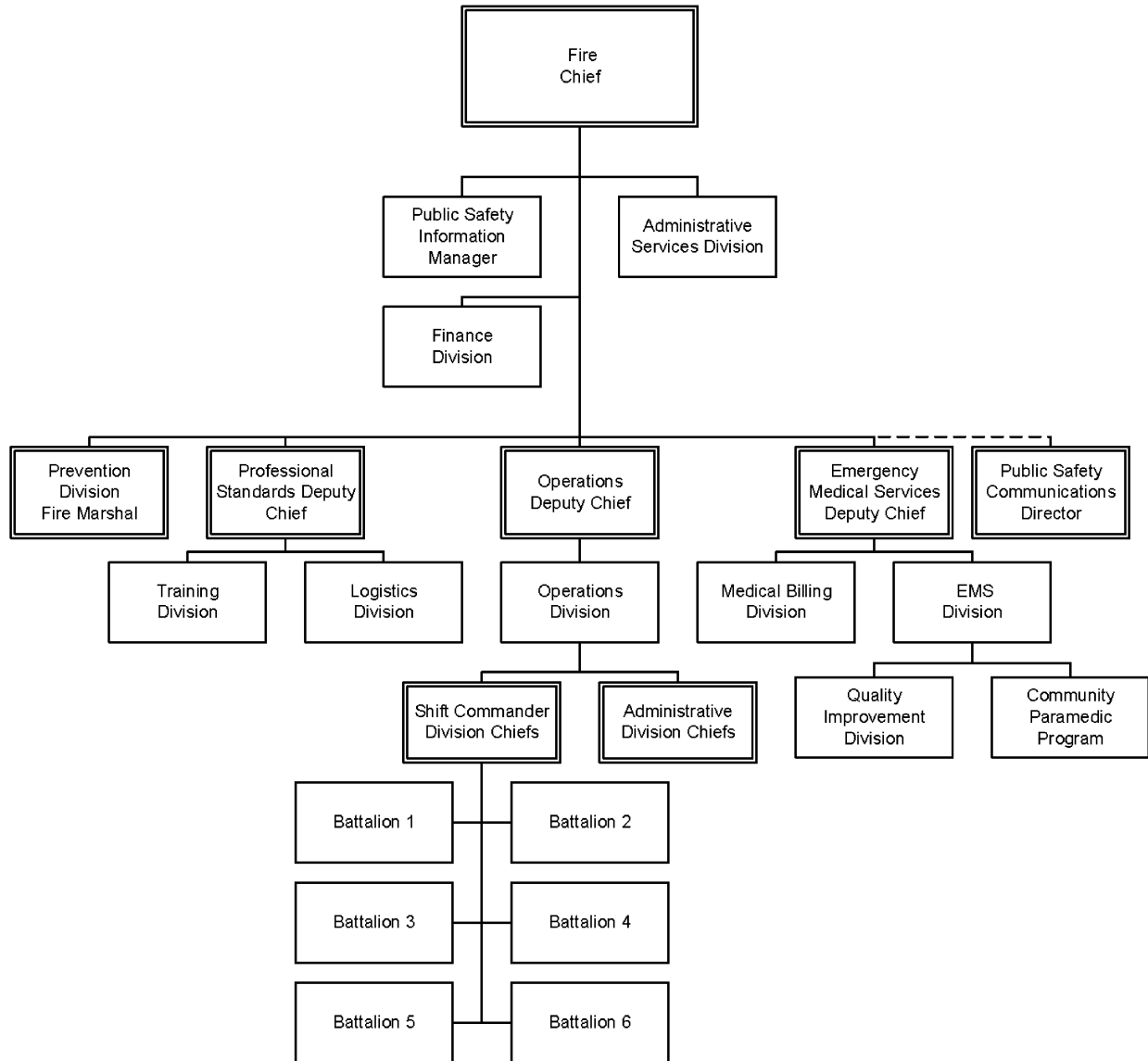
**Cost Center: Code Enforcement
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	1,018,892	1,180,504	1,180,504	1,416,211
Operating	298,757	388,584	388,584	589,403
Capital	41,325	60,000	60,000	176,280
Debt Service	4,662	0	0	0
Total Code Enforcement Expenditures	1,363,636	1,629,088	1,629,088	2,181,894

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Code Enforcement Officer	12.00	12.00	12.00
Code Enforcement Supervisor	1.00	1.00	2.00
Code Enforcement Manager	0.00	0.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Staff Assistant II	1.00	1.00	1.00
Total Code Enforcement Full Time Equivalents	16.00	16.00	18.00

Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Fire Rescue





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Safety Division: Fire Rescue and Ambulance

MISSION:

To proudly protect life and property with honor, compassion and respect.

DESCRIPTION:

Marion County Fire Rescue (MCFR) has evolved significantly from its origins as a pure voluntary fire department to emerge as a leading career fire rescue agency in Florida. With a network of twenty-five budgeted fire stations and three EMS stations, MCFR stands as the backbone of emergency service provision for Marion County residents on a daily basis. Employing various apparatus and deployment models, MCFR efficiently responds to citizens' calls for assistance. The department's commitment to data driven decision making is evident in its rigorous service delivery and performance analysis processes, ensuring that the community receives optimal care and support.

Today, MCFR comprises 764 dedicated employees spread across 28 career fire and EMS stations, alongside several support locations. Through seamless coordination, the department delivers traditional fire rescue services, prioritizing the safety and well-being of Marion County's residents. In addition to core services, MCFR offers vital support programs, including specialized teams such as Technical Rescue and Hazardous Materials Teams, Florida Urban Search and Rescue Task Force 8, Helicopter Search and Rescue Team, Honor Guard, the innovative SWAT Tactical Paramedic Program, and Community Paramedicine Services. These initiatives reflect MCFR's unwavering commitment to serving the community with excellence and innovation.

BUDGET PRIORITIES:

This year MCFR will prepare for the five year annual fire assessment process while continuing to expend the surtax funds to bolster and maintain the capital equipment, apparatus, and vehicle replacement plans for EMS and Fire. MCFR will expand and enhance the cancer prevention initiatives through additional bunker gear and cleaning procedures. Furthermore, we will continue to enhance the safety of single certified employees through the purchase of extrication gear and safety equipment.

MCFR will address productivity and efficiency through the addition of operational staff positions needed for relief when encountering attrition and turnover. This will address the Empower Marion for Success II goal of adding resources to the stations in order to help with increased workload. These additional staff will be assigned as needed to address these openings to minimize vacancies in operations. This will also include the Empower Marion for Success II goal of adding additional Community Paramedic resources to help reduce workload created by high system utilizers.

GOALS:

SG2B: Increase department pride and morale by moving forward with station renovations and maintenance as part of the efforts to move forward the capital improvement plan and Empower Marion for Success II goal of meeting station and facility needs.

SG5D: Address the increased demand for emergency services by implementing effective management strategies within the budget to ensure swift and efficient response to emergencies. The high performance side will be outfitted with extrication safety gear in the fiscal year to have all of the available resources. Our goal is to increase the EMS personnel with extrication safety gear by 30%.

SG5E: Improve Community Paramedicine and Opioid Response programs within the public safety sector, aiming to enhance community well-being and provide specialized assistance in opiate-related incidents.

SG5G: Sustain support for public safety services through comprehensive Capital Replacement Planning, ensuring that essential equipment remains up-to-date and reliable. Capital equipment for the rescues are being included in the operational budget in order to have available equipment for facility needs.

SG5H: Identify and meet Fire Rescue and EMS needs to align with citizen demand, ensuring that service levels are consistently maintained and responsive to the community's expectations. Future demand is tracked by the number of commercial inspections and plans reviews completed by the Prevention staff.



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

GOALS:

SG5I: Strengthen public safety regulations through proactive fire prevention measures, aiming to enhance community awareness to reduce the incidence of fire-related emergencies.

DG1: Increase the collection rate of ambulance bills invoiced to at least 80%.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Public Safety

Division: Fire Rescue and Ambulance

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Emergency Medical Services	35,866,695	41,584,717	42,007,605	45,210,734
Fire Rescue Services	58,516,362	79,226,804	79,336,703	84,925,437
Total Fire Rescue and Ambulance	94,383,057	120,811,521	121,344,308	130,136,171

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Emergency Medical Services	297.00	299.00	313.00
Fire Rescue Services	388.00	395.00	417.00
Total Fire Rescue and Ambulance	685.00	694.00	730.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG2B: Turnover Rate	Outcome	14.00	7.00	18.00	29.00
SG5D: Percent of EMS personnel with extrication safety gear	Outcome	29.00	0.00	10.00	60.00
SG5E: Number of individuals served per Community Paramedicine and Opioid Response Staff	Effectiveness	67.00	0.00	45.00	134.00
SG5G: Percent of bunker gear equipment that is within its recommended life	Outcome	45.00	0.00	65.00	90.00
SG5G: Percent of capital equipment that is within its recommended life	Outcome	0.00	0.00	54.60	60.00
SG5H: Commercial inspections completed per Prevention staff	Effectiveness	997.00	568.68	640.00	1,200.00
SG5H: Plans reviews conducted per Prevention staff	Effectiveness	877.60	822.15	820.00	820.00
SG5I: Average percent of fire incidences per capita	Effectiveness	1.89	0.00	2.00	2.50
SG5I: Average percent of EMS incidences per capita	Effectiveness	78.64	0.00	80.00	82.00
DG1: Collection rate of ambulance bills invoiced	Outcome	75.00	0.00	75.00	80.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Emergency Medical Services
Funding Source: General Fund**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Personnel	29,920,980	33,246,902	33,304,470	36,199,768
Operating	4,193,713	5,575,426	5,876,492	6,448,577
Capital	55,479	200,000	264,254	0
Debt Service	62,831	0	0	0
Grants and Aid	1,633,692	2,562,389	2,562,389	2,562,389
Total Emergency Medical Services Expenditures	35,866,695	41,584,717	42,007,605	45,210,734

<u>FTE Summary</u>	<u>FY 2023 Adopted</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>
Medical Billing Manager	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
EMS Advanced Practitioner	0.00	0.00	1.00
Emergency Medical Services Captain	3.00	4.00	4.00
Quality Assurance Technician	1.00	0.00	0.00
Quality Improvement Specialist	0.00	1.00	1.00
Firefighter	167.00	167.00	167.00
Medical Billing Specialist	14.00	14.00	14.00
Paramedic Training Specialist	2.00	2.00	2.00
Quality Assurance Specialist	1.00	0.00	0.00
Quality Improvement Technician	0.00	1.00	1.00
Paramedic	64.00	64.00	73.00
Emergency Medical Technician	33.00	33.00	37.00
EMS Lieutenant	9.00	9.00	9.00
Administrative Staff Assistant	0.00	1.00	1.00
Staff Assistant IV	1.00	0.00	0.00
Medical Billing Specialist Supervisor	0.00	1.00	1.00
Total Emergency Medical Services Full Time Equivalents	297.00	299.00	313.00



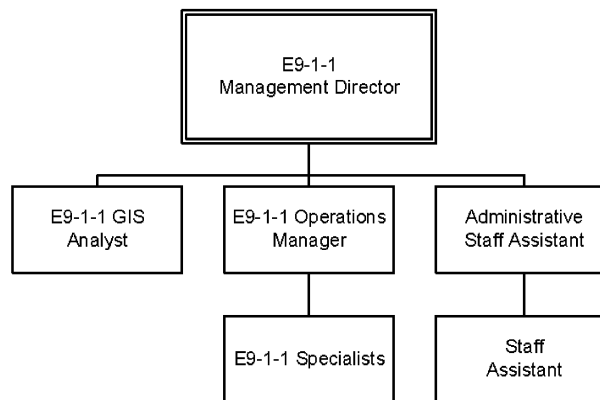
**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Fire Rescue Services
Funding Source: Fire Rescue and EMS Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	43,167,440	50,464,232	50,464,232	53,241,650
Operating	9,950,433	12,407,061	13,061,051	15,386,378
Capital	3,455,514	2,644,063	4,033,038	3,189,411
Debt Service	406,739	250,001	250,001	250,001
Grants and Aid	252,700	286,300	286,300	300,000
Interfund Transfers	1,283,536	1,502,295	1,598,774	1,056,344
Reserves	0	11,672,852	9,643,307	11,501,653
Total Fire Rescue Services Expenditures	58,516,362	79,226,804	79,336,703	84,925,437

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Fire Chief	1.00	1.00	1.00
Deputy Chief	2.00	2.00	2.00
Fire and Life Safety Educator	1.00	1.00	0.00
Public Safety Information Manager	0.00	0.00	1.00
Battalion Chief	21.00	21.00	0.00
Battalion Chief	0.00	0.00	21.00
Captain	25.00	26.00	27.00
Battalion Chief Community Risk Reduction	1.00	1.00	1.00
Division Chief	7.00	7.00	8.00
Quality Improvement Manager	0.00	1.00	0.00
Logistics Manager	1.00	1.00	1.00
Multimedia Technician	0.00	0.00	1.00
Administrative and Financial Services Manager	1.00	1.00	1.00
Business Technologist	1.00	1.00	1.00
Geographic Information Systems Programmer Analyst	1.00	1.00	1.00
Fire Inspector	4.00	5.00	5.00
Fire Marshal	1.00	1.00	1.00
Quality Assurance Technician	1.00	0.00	0.00
Firefighter	151.00	151.00	166.00
Driver Engineer	87.00	87.00	90.00
Fire EMS Purchasing Coordinator	2.00	2.00	2.00
Fire Prevention Supervisor	1.00	2.00	2.00
Quality Improvement Technician	0.00	1.00	1.00
Lieutenant	62.00	62.00	64.00
Administrative Staff Assistant	5.00	5.00	5.00
Staff Assistant IV	1.00	0.00	0.00
Staff Assistant III	2.00	3.00	3.00
Staff Assistant II	1.00	1.00	1.00
Fire Rescue Payroll Specialist	0.00	1.00	1.00
Budget and Administrative Coordinator	1.00	2.00	0.00
Budget Administrative Coordinator	0.00	0.00	2.00
Administrative Manager	1.00	1.00	1.00
Supply Inventory Technician	5.00	5.00	5.00
Logistics and Inventory Technician	1.00	2.00	2.00
Total Fire Rescue Services Full Time Equivalents	388.00	395.00	417.00

9-1-1 Management





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Safety Division: Emergency 911 System

MISSION:

To ensure that when a citizen dials 9-1-1, the 9-1-1 call is routed to the correct Public Safety Answering Point (PSAP) and accurate Automatic Location Identification and Automatic Number Identification appears on the enhanced 9-1-1 screen.

DESCRIPTION:

In support of our mission, this Department addresses all of Marion County and acts as a focal point for street sign requests and any other items that would help locate our citizens in the event of an emergency. We constantly monitor, correct, and update the Enhanced 9-1-1 Database, which has over 200,000 records from more than thirty telephone companies. This department also directly supports the PSAPs by providing 9-1-1 service and equipment, keeping pace with the newest technological demands, and ensuring adherence to the Florida Emergency Telephone Act and the Florida State 9-1-1 Plan.

BUDGET PRIORITIES:

The budget priority this fiscal year is to grow the 9-1-1 Emergency System Fund as much as possible for the future implementation of Next Generation 9-1-1 outlined in the goals statement and Empowering Marion for Success 2 strategic plan. Additionally, a reclass of a 9-1-1 Specialist position to an E9-1-1 Operations Manager has been requested to enhance operational efficiencies. We plan to participate in the creation of a Regional Emergency Services Mapping Repository within one year. Additionally, we are working to establish a reciprocal Regional Emergency Backup Public Safety Answering Point in another Florida county within one year.

GOALS:

SG5A1. Implementation of an Emergency Services IP Network (ESInet) within the next two years.

SG5A2. Countywide implementation of Next Generation Core Services within the next two years.

DG1: To maintain 100% accuracy of all State E911 metrics - 911 Database Accuracy, Customer Record Accuracy, Emergency Response Map Accuracy, and Master Street Address Guide Accuracy indefinitely.

DG2: Reduce the average number of addresses and plats worked per 911 Specialist by 5% within two years.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Safety
Division: Emergency 911 System**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
E911 Management	1,966,379	4,616,448	4,672,226	7,412,049
Total Emergency 911 System	1,966,379	4,616,448	4,672,226	7,412,049

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
E911 Management	9.00	9.00	9.00
Total Emergency 911 System	9.00	9.00	9.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG5A: Percent of ESInet Implementation completed by end of FY 26	Outcome	0.00	0.00	0.00	50.00
SG5A: Percent of Next Generation Core Services Deployment completed by end of FY 26	Outcome	0.00	0.00	5.00	50.00
DG1: 911 Database Accuracy	Outcome	100.00	100.00	100.00	100.00
DG1: Master Street Address Guide Accuracy	Outcome	100.00	100.00	100.00	100.00
DG1: Customer Record Accuracy	Outcome	100.00	100.00	100.00	100.00
DG1: Emergency Response Map Accuracy	Outcome	100.00	100.00	100.00	100.00
DG2: Average number of addresses worked per 911 Specialist	Efficiency	3,412.00	3,412.00	3,327.00	3,242.00
DG2: Average number of plats worked per 911 Specialist	Efficiency	229.00	229.00	223.00	217.00
DG2: Average number of 911 issues resolved per 911 Specialist	Effectiveness	14.00	14.00	87.00	16.00

**Cost Center: E911 Management
Funding Source: E911 Management Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	653,283	761,174	761,174	796,912
Operating	755,963	1,005,814	1,005,814	1,072,759
Capital	535,975	1,649,460	1,649,521	4,286,661
Debt Service	21,158	0	0	0
Reserves	0	1,200,000	1,255,717	1,255,717
Total E911 Management Expenditures	1,966,379	4,616,448	4,672,226	7,412,049

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
E911 Management Director	1.00	1.00	1.00
E911 Operations Manager	0.00	0.00	1.00
E911 Specialist	5.00	5.00	4.00
E911 Geographic Information Systems Analyst	1.00	1.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant II	1.00	1.00	1.00
Total E911 Management Full Time Equivalents	9.00	9.00	9.00



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Safety Division: Public Safety Radio

MISSION:

To provide reliable emergency and non-emergency communications and the established perpetual operability of all radio systems dependent upon by our first responders, public safety support personnel, and all other radio systems users.

DESCRIPTION:

The Public Safety Communications (PSC) Radio Division is responsible for the maintenance, repair, and administration of the Marion County P25 7/800MHz, VHF, and UHF radio systems equipment and infrastructure. The Division provides dedicated service to over 15,475 radio users, with emphasis on first responders whose mission it is to serve and protect the lives and property of Marion County citizens. Our Division also supports all Emergency Support Function (ESF) disciplines and public safety support departments within the Marion County Board of County Commissioners. The Radio Division works in conjunction with Marion County Sheriff's Office, Marion County Fire Rescue, the Cities of Ocala, Belleview, and Dunnellon, Marion County Public Schools, Advent Health and Ocala Regional Medical Centers, and County communications interoperability partners, Alachua, Citrus, Lake, Levy, Putnam, and Sumter Counties, to improve interoperable communications.

We work tirelessly to improve partnerships between Marion County and the State of Florida, and its surrounding counties to increase valuable interoperable communications. The Radio Systems Manager supports Emergency Management Communications, serving as Marion County's all-hazards Communications Leader (COML). The Radio System Coordinator preforms the mission critical goal of inputting, and maintaining system support functions in support of public safety.

BUDGET PRIORITIES:

Aligning with the goals of the strategic plan, the Radio Division continues to move forward with the expansion of the radio tower infrastructure to better support the needs of the public safety responders and all radio users throughout Marion County. Doing so requires an increase to the budget to cover operational expenses related to the additional towers, to include utility and communication service needs expenses.

As part of the 5-year plan the Radio Division has expanded access to the radio system to departments and users throughout the County. This requires an increase in the budget to provide sufficient maintenance of the equipment utilized by the public safety radio system, ensures proper functionality of the Motorola P25 radio equipment utilized by public safety personnel, such as Marion County Fire Rescue and Marion County Sheriff's Office, as well all Marion County general government municipalities. With an increase to tower sites and radio users, it is vital to account for radio system equipment to ensure that responsibility over, and functionality of, said equipment is maintained.

This year, two additional radio consoles will be added to the auxiliary PSAP to maintain radio contact during a transition to it from our primary site in the event of a failover. This was an area of necessary improvement recently identified during a successful failover test of auxiliary site systems in conjunction with Marion County Information Technology.

GOALS:

SG5C: Continue to work on tower expansion to support the public safety radio system and increase in total users.

SG5C: Expand the radio system maintenance program(s) to accommodate the additional radios on the system and provide cost effective maintenance to radios.

DG1: Maintain a radio system with zero busy signals to ensure uninterrupted communication for current and future user demands. The percent of busy signals equaling zero indicates that there is enough bandwidth to handle all of the radio needs.

DG2: Equip all sworn public safety personnel (police, fire, EMS) with a functioning radio to ensure adequate service for the citizens of the county. Furthermore, we strive to provide operational maintenance and support for future increases in the radio system.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Safety
Division: Public Safety Radio**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Public Safety Radio	1,880,593	2,093,976	2,093,976	2,104,246
Total Public Safety Radio	1,880,593	2,093,976	2,093,976	2,104,246

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Public Safety Radio	2.00	2.00	2.00
Total Public Safety Radio	2.00	2.00	2.00

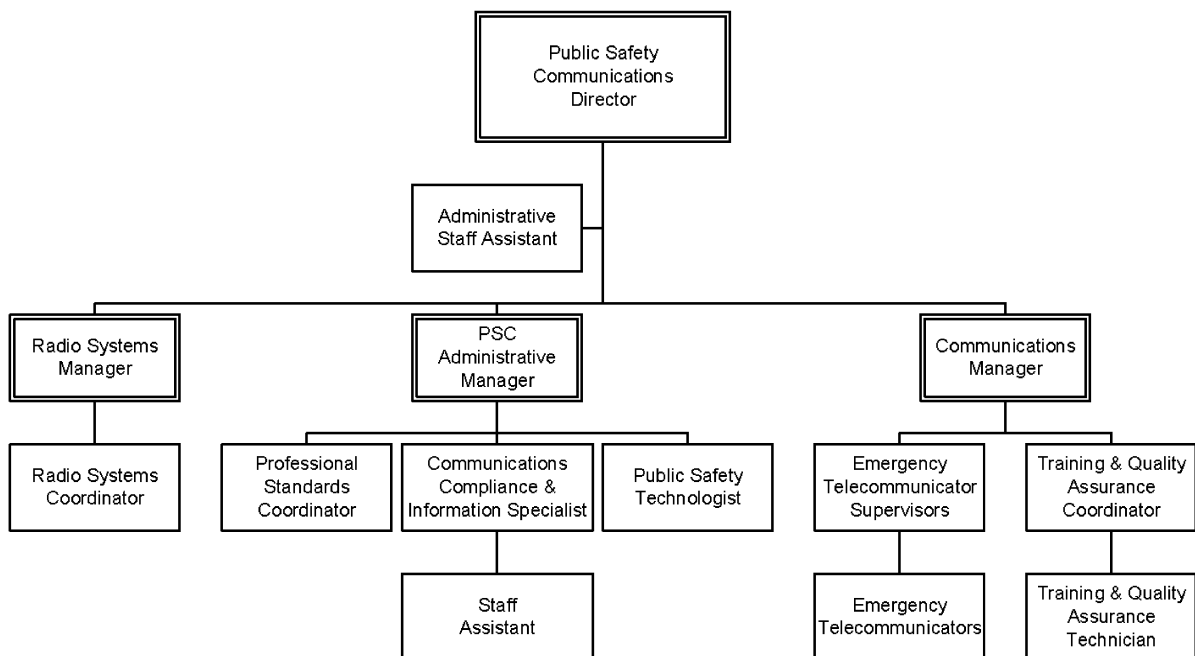
<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG5C: Number of towers per 100,000 people	Effectiveness	2.89	0.00	2.81	2.73
SG5C: Cost per radio to maintain	Efficiency	105.16	0.00	124.72	129.11
DG2: Number of radios per capita	Effectiveness	0.04	0.00	0.04	0.04

**Cost Center: Public Safety Radio
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	225,588	224,280	224,280	208,344
Operating	1,562,950	1,869,696	1,861,778	1,895,902
Capital	0	0	7,918	0
Debt Service	92,055	0	0	0
Total Public Safety Radio Expenditures	1,880,593	2,093,976	2,093,976	2,104,246

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Radio Systems Manager	1.00	1.00	1.00
Radio Systems Coordinator	1.00	1.00	1.00
Total Public Safety Radio Full Time Equivalents	2.00	2.00	2.00

**Public Safety
Communications**





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Safety Division: Public Safety Communications

MISSION:

To provide professional, efficient, and accurate emergency telecommunications by utilizing leading edge technology, advanced protocols, training and quality assurance, with a dedication to teamwork and commitment to customer service and stewardship.

DESCRIPTION:

PSC has been providing countywide access to 9-1-1 as well as dispatch services for Marion County Fire Rescue since its inception in October 2008. Supported by Marion County's Board of County Commissioners and Administration, and through the dedication of PSC leadership, PSC is recognized as an accredited Center of Excellence in multiple emergency dispatch protocols and as a role model agency with influence over the decisions of conformity assessment bodies with oversight of communication centers around the world.

BUDGET PRIORITIES:

Training a new Emergency Telecommunicator (ETC) takes just under a year, which makes replacing a dispatcher a very lengthy process, therefore, employee retention and development and is a strategic element of PSC operations. This year PSC will continue to invest in training as we prepare for the implementation of the NG911 digital internet-based protocol that will replace the analog 9-1-1 system that has been in place for decades. Integral to a seamless transition of the PSAP to NG911, is a comprehensive training that will also serve to maintain current levels of productivity and efficiency in the provision of non emergency and 9-1-1/emergency services provided to Marion County first responders and citizens. Additionally, the 24/7 High Capacity Chairs for ETC's are due to be replaced this year and in keeping up with rapidly changing technology and per recommendations from Information Technology, PSC's budget includes increased funding to replace the computer aided dispatch (CAD) hardware.

An additional component of the PSC staff development strategy elevates the experience of the employee through deployment to real world situations as part of the inhouse Telecommunicator Emergency Response Taskforce (TERT) team. PSC is widely recognized for its continuous availability, and the willingness of its ETC call takers and dispatchers, to deploy to multiple local, regional, and interstate disaster situations in support of fellow emergency communications centers (ECC). The TERT team responds to areas wrought with devastation, serving to maintain the continuity of operations at the ECCs of impacted communities.

A last priority of note for PSC operations concerns the ever and vastly changing arena of public records requests and fulfillment. For the benefit of multiple County departments, PSC has implemented GovQA by Granicus, a scalable, secure public-records request management system that will ensure compliance with Florida's Sunshine Law and confidence of the public in the basic right of access to records generated and maintained by governmental agencies or authorities. With GovQA, the staff time dedicated to fulfillment of public records requests will be substantially reduced through a combination of the self-service option for the public, a deflection of redundant requests by the system, and automated workflows that will standardize and centrally manage escalations, notifications and reports. Marion County's positive relationship with the public will be maintained and strengthened through ease and independent access provided by GovQA and the highest level of security and fully-CJIS/HIPAA/NIST/FISMA compliant data protection available to governments.

GOALS:

SG1C: Expand employee training in preparation for NG911.

SG5A: Replace 24/7 High Capacity Chairs for primary and auxiliary communications centers personnel.

SG5A: Replace CAD computers per IT recommended 5 year replacement schedule.

SG5D: Maintain staffing to ensure that enhanced service levels consistent with the Florida State E911 plan.

DG1: Maintain adequate staffing levels to accommodate workload (call volume) and monitor the proficiency of call-taking and dispatching.

DG2: Support staffing levels to maintain the dedicated non emergency phone line.



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

GOALS:

DG3: Continue to provide excellent customer service by fostering transparency and accountability with all public records requests.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Public Safety

Division: Public Safety Communications

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Public Safety Communications	6,687,760	8,096,713	8,096,713	8,615,428
Total Public Safety Communications	6,687,760	8,096,713	8,096,713	8,615,428

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Public Safety Communications	78.00	79.00	79.00
Total Public Safety Communications	78.00	79.00	79.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1C: Average continuing dispatch education training hours per Emergency Telecommunicator	Effectiveness	61.50	0.00	65.75	70.00
SG5A: Average time in minutes for call taker to process call	Efficiency	2.87	0.00	2.98	3.10
SG5D: 911 call abandonment rate	Efficiency	4.40	5.00	5.00	5.00
SG5D: 911 call answer time in 10 seconds or less	Efficiency	92.00	90.00	90.00	90.00
DG1: Total Computer Aided Dispatch (CAD) calls	Input	435,354.00	0.00	443,736.00	452,611.00
DG2: Average Non-Emergency calls per day	Efficiency	732.99	0.00	740.32	747.72
DG3: Average monthly public records requests received	Efficiency	298.67	0.00	346.42	401.83



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

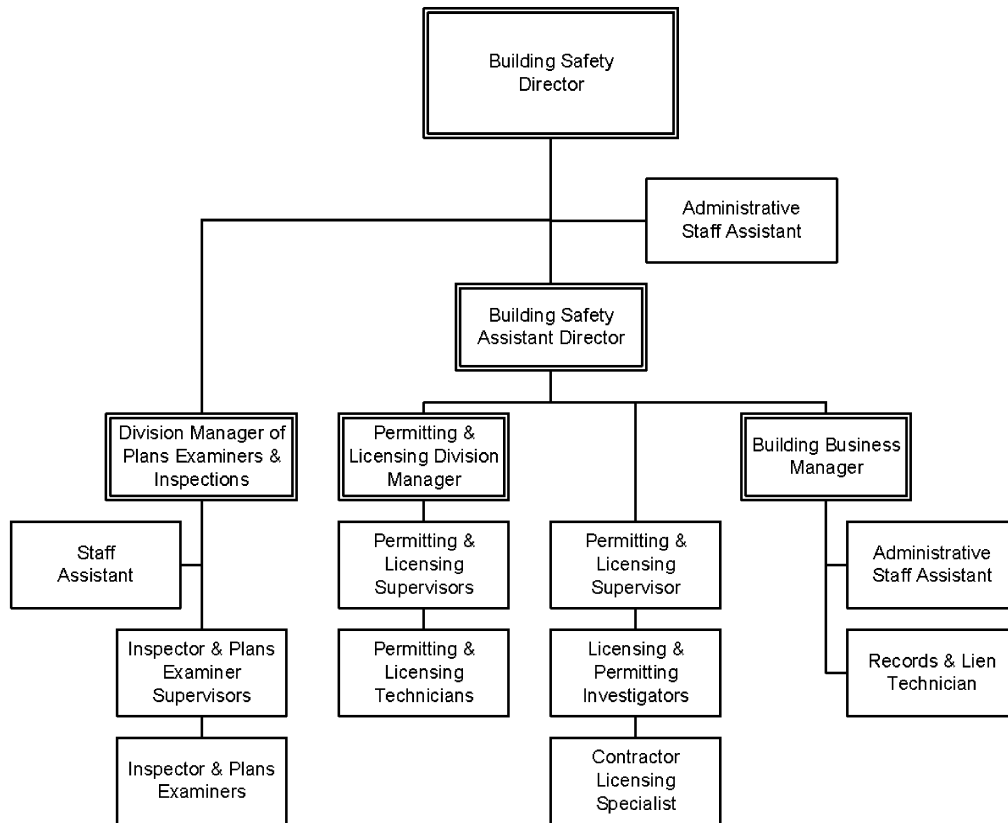
**Cost Center: Public Safety Communications
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	5,773,102	7,278,788	6,701,439	7,576,679
Operating	867,102	817,925	1,371,544	970,989
Capital	15,115	0	23,730	0
Debt Service	32,441	0	0	67,760
Total Public Safety Communications Expenditures	6,687,760	8,096,713	8,096,713	8,615,428

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Public Safety Communications Admin Manager	0.00	1.00	1.00
Public Safety Communications Director	1.00	1.00	1.00
Public Safety Communications Manager	1.00	1.00	1.00
Professional Standards Coordinator	1.00	1.00	1.00
Training and Quality Assurance Coordinator	1.00	1.00	1.00
Public Safety Technologist	1.00	1.00	1.00
Training and Quality Assurance Technician	1.00	1.00	1.00
Communication Comp and Info Specialist	1.00	1.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Emergency Telecommunicator	59.00	59.00	59.00
Emergency Telecommunicator Supervisor	10.00	10.00	10.00
Total Public Safety Communications Full Time Equivalents	78.00	79.00	79.00

Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Building Safety





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Safety Division: Building Inspections

MISSION:

To ensure the health, safety and public welfare in the built environment in Marion County by enforcing the State required Laws and Rules, the Florida Building Code and related Marion County Ordinances in the most effective and efficient manner.

DESCRIPTION:

Marion County Building Safety provides a wide range of services to the citizens and builders of our County. The department is responsible for the enforcement and compliance of the Florida Building Code, State Law and Rules, County Ordinances, and other construction-related codes. In addition, this department assists licensed contractors, cites unlicensed contractors, performs contractor outreach, and holds monthly License Review Board meetings.

BUDGET PRIORITIES:

Marion County Building Safety's budget priorities for 2024/25 are to maintain funds to pay for inspection liabilities on permits, continue to fund staff retention, training, and equipment to conduct services for the protection of the public health, safety and welfare in the built environment of Marion County.

GOALS:

SG1D: Customer Service - Continue to set the standard for great customer and efficient operations throughout Central Florida by ensuring both electronic and paper permit applications are complete and ready for processing. The department target is to process permit applications within 5 business days, but not to exceed 10 business days, to be complaint with state statute. We will support these efforts with internal daily reports used to verify the aging of permits. These totals do not include the 18 types of Over-The-Counter permits available.

SG1E: Communication - The department utilizes the following avenues to communicate with our community: contractor meetings, networking opportunities, mailing lists and other outreach events to discuss code requirements, address problems or complaints, as a means to communicate with our customers. The departmental target is to expand upon the current levels of public communication utilizing the Citizens Academy, as well as Email blast, webpage announcements, and attendance in outreach meetings (such as schools, private community meetings, etc.). To support this goal/target, the department will produce a customer service survey to gauge the level of improvement via a QR or bar code on business cards.

SG3B1: Permit Process - Utilize the new ELP software to streamline the permitting process to facilitate a more efficient intake process for permit applications and eliminate unnecessary tasks and duplication of work. The department target is to develop training video's, handouts, and public informational meetings to help guide the public and new system users on the permitting process, and how to utilize the software efficiently and effectively. To gauge the level of understanding and successes in the streamlining process, an increase in level of customer service satisfaction of 15% is expected starting at the inception of the software.

SG3B2: Plans Review Process - Create a seamless transition for the review and approval of permit applications with plans through the new Tyler ELP system. Our goal is to improve upon our electronic review processes to be efficient and reduce plan review times. The department target is to process plan reviews within 10 business days, but not to exceed 30 business days, to be complaint with state statute. We will support these efforts with internal daily reports used to verify the aging of plan reviews.

SG3B3: Inspection Process - Continue to maintain next day inspections and offer Saturday inspection options. Future options are to offer revised remote video inspections (RVIs) for additional inspection types to include private provider inspections. The department target is to onboard a dedicated team of Remote Video Inspectors to complete timely RVI's and alleviate these inspections from current field inspection staff. The current estimated RVI inspection total for FY 24/25 is 27,000/3 (inspectors) equates to 36 RVI's daily per RVI inspector. We will support these efforts with an internal monthly total review of the number of RVI's to forecast compliance with departmental goals.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Safety
Division: Building Inspections**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Building Safety	<u>7,464,680</u>	<u>12,539,426</u>	<u>12,617,201</u>	<u>17,426,363</u>
Total Building Inspections	<u>7,464,680</u>	<u>12,539,426</u>	<u>12,617,201</u>	<u>17,426,363</u>

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Building Safety	<u>71.36</u>	<u>71.36</u>	<u>75.36</u>
Total Building Inspections	<u>71.36</u>	<u>71.36</u>	<u>75.36</u>

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1D: Percent of customer satisfaction surveys 95% or higher	Effectiveness	100.00	100.00	100.00	100.00
SG1D: Average number of customers served in office per month	Efficiency	1,831.00	1,831.00	1,831.00	1,500.00
SG1E: Average number of citizen attendance per community meeting	Outcome	50.00	50.00	50.00	50.00
SG3B1: Average monthly permit applications processed per technician	Effectiveness	119.00	119.00	119.00	110.00
SG3B2: Percent of permit applications reviewed in 10 days or less	Efficiency	82.00	82.00	82.00	90.00
SG3B3: Average monthly inspections performed per inspector	Effectiveness	850.00	850.00	850.00	812.00
SG3B3: Percent of remote video inspections performed	Effectiveness	7.50	7.50	7.50	10.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

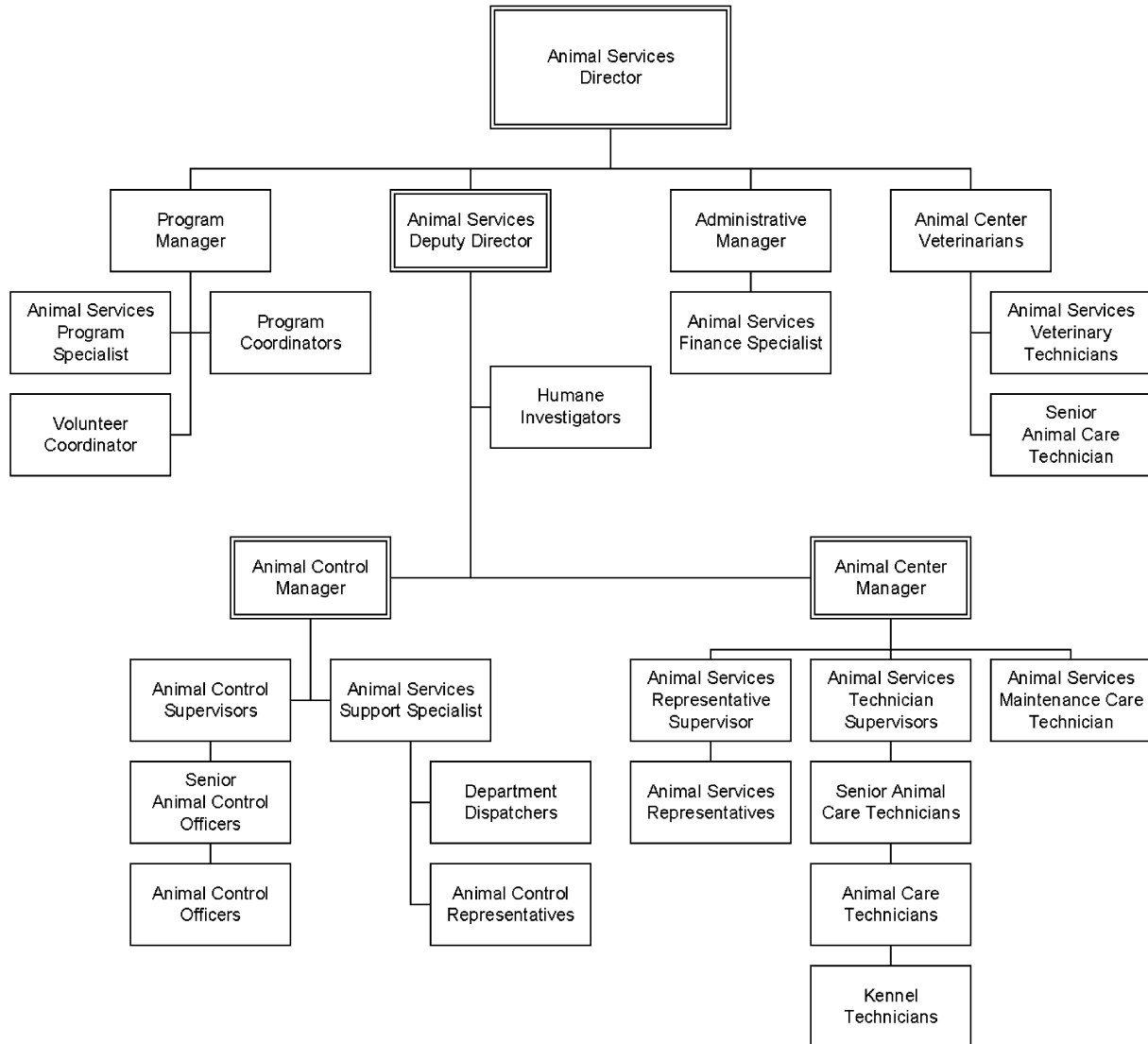
**Cost Center: Building Safety
Funding Source: Building Safety Fund**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Personnel	5,403,648	6,329,531	6,396,896	6,713,832
Operating	1,711,147	2,699,757	2,811,357	2,977,612
Capital	237,587	447,218	399,669	306,166
Debt Service	112,298	0	0	0
Non-operating	0	700,000	700,000	3,500,000
Reserves	0	2,362,920	2,309,279	3,928,753
Total Building Safety Expenditures	7,464,680	12,539,426	12,617,201	17,426,363

<u>FTE Summary</u>	<u>FY 2023 Adopted</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>
Assistant County Administrator	0.18	0.18	0.18
Building Safety Assistant Director	1.00	1.00	1.00
Division Manager Plans Examiner and Inspections	1.00	1.00	1.00
Building Safety Director	1.00	1.00	1.00
Inspector and Plans Examiner Supervisor	3.00	3.00	3.00
Inspector and Plans Examiner	34.00	34.00	37.00
Permitting and Licensing Division Manager	1.00	1.00	1.00
Permitting and Licensing Supervisor	3.00	3.00	3.00
Business Technologist	1.00	1.00	0.00
Licensing and Permitting Investigator	2.00	2.00	3.00
Executive Coordinator	0.18	0.18	0.18
Administrative Staff Assistant	2.00	2.00	2.00
Staff Assistant III	1.00	1.00	1.00
Permitting and Licensing Technician	19.00	19.00	19.00
Records and Lien Technician	1.00	1.00	1.00
Building Business Manager	0.00	0.00	1.00
Contractor Licensing Specialist	1.00	1.00	1.00
Total Building Safety Full Time Equivalents	71.36	71.36	75.36

Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Animal Services





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Safety Division: Animal Services

MISSION:

To protect the public safety through the education and enforcement of animal control regulations and to improve the quality of life for all Marion County residents and their pets through education relating to responsible pet ownership.

DESCRIPTION:

Marion County Animal Services (MCAS) is a multi faceted public safety and animal welfare department that provides a variety of programs as services. Staffed seven days per week, 365 days per year including nights, weekends, and holidays; we also provide 24/7 round-the-clock emergency response. Shelter Operations provides daily care, handling, enrichment, and exercise to a variety of species in our care, while also promoting responsible pet ownership, reuniting families with their lost pets, performing adoption counseling and setting adopted animals up for success with their new families, safety net and intake diversion by keeping families together, foster programs, volunteer opportunities, and growing rescue partnerships.

Veterinary/Medical Operations provides daily medical care, medications, diagnostics, sterilization, and treatments for shelter residents, while also providing low cost sterilization services for the community on our Neuter Commuter, Rabies Vaccination Clinics, low cost microchipping, Shelter-Neuter-Return (SNR) services, post-adoption support, and foster care. Field Operations consist of Animal Control Officers responding to all types of domestic animal-related complaints and concerns, ensuring compliance with both local Ordinances and State Statutes. Investigators respond to cruelty, neglect, and Dangerous Dog cases that may rise to the level of criminal prosecution.

In the event of a disaster, we also activate and staff ESF-17 at EOC, care for all animals at the shelter before, during and after any major events, and open up as many as 3 Pet Friendly Shelter locations for families to evacuate areas of concern. MCAS will also respond to smaller-scale disasters such as brush fires, overturned trucks and trailers, and other isolated incidents, day and night.

The dedicated team serves all 1,652 square miles of Marion County and is responsible for education, enforcement, housing, rehabilitation, humane care, redemption, and adoption of unwanted, abandoned, and stray domestic animals and livestock. In FY 23, MCAS housed and cared for over 8,700 animals and made over 23,000 responses in our community.

BUDGET PRIORITIES:

Animal Services is requesting a variety of new positions to ensure that we meet our goals, mission, needs of the animals, and the vast growth of our community. We need to significantly grow our programs and services available to the community to combat the national crisis of pet overpopulation in shelters, leading to increased euthanasia. In anticipation of a new facility, we need to be able to move into that new facility with a fully trained and equipped team ready to meet the immediate needs of our community.

We added a Program Manager that will oversee three existing program positions and three new additional Program Coordinator positions; this team will be focused on specific programs such as Foster, Rescue, Population and Pathways, Pet Reunification, Animal Enrichment, Community Outreach, Volunteers, Safety Net and Intake Diversion, and Media and Events. This team will be integral in relationship building, customer service, community support, improved operations and efficiencies, and ensuring that animals are moving through our pathways as quickly as possible, reducing illness, frustration, and daily cost of care.

Animal Services added an additional 2 part-time Kennel Technicians that will be scheduled to provide AM cleaning support seven days per week, allowing Animal Care Technicians to focus on the more technical skills such as enrichment, medication administration, vaccinations, adoption counseling, and much more. Minimum recognized standards recommend a minimum of 21-29 cleaning employees per day, seven days per week; we currently have 8 FTE Animal Care Technicians, putting Animal Services at a huge deficit, directly impacting the care of the animals, potential for disease increase and spread, and services we are able to provide the public.

We are looking to grow the veterinary and medical services that we currently offer to the public by requesting an additional Shelter Veterinarian and two Assistant Veterinary Technicians, allowing us to provide additional surgery days for shelter animals but also growing the number of days that we are able to provide low- or no-cost sterilization services to the public, vaccination and microchipping clinics, safety net and intake diversion support, foster program support, and increasing our rescue partner collaborations.

Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

BUDGET PRIORITIES:

As our community grows, so does the number of businesses and breeders that require inspections; we are also amending our ordinance to require all 501c3 domestic animal organizations to comply with licensing and inspection requirements, which will significantly increase the workload that is already straining our enforcement team. We are requesting one Senior Animal Control Officer that will solely focus on (kennel) Permitting and Licensing. This person will be responsible for inspections, responding to complaints, attending SUP and other relevant hearings, and proactively addressing breeder concerns and violations within our community.

To meet the increase needs of our growing community, we are requesting an additional Department Dispatcher to answer and respond to calls, complaints, and concerns from the public. This will have a direct, positive, impact on the level of customer service that we are able to provide and enable those answering the phones to attempt to mitigate concerns, prior to having to dispatch a field officer for response.

GOALS:

SG5F1: Ensure adequate staffing levels at the shelter to assist the community by increasing number of animals adopted, rescued, returned to owner, and decrease the average length of each dog's stay at the shelter.

SG5F2: Ensure adequate staffing levels at the shelter to ensure public safety by providing fair and consistent animal control enforcement in a timely manner.

DG1: Maintain an annual live release rate of at least 90% of animal intakes.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Safety
Division: Animal Services**

<u>Division Expenditure Budget Summary</u>		FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Animal Services		<u>5,072,428</u>	<u>6,481,400</u>	<u>6,443,356</u>	<u>7,269,141</u>
	Total Animal Services	<u>5,072,428</u>	<u>6,481,400</u>	<u>6,443,356</u>	<u>7,269,141</u>

<u>Division FTE Budget Summary</u>		FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Animal Services		<u>54.00</u>	<u>58.00</u>	<u>67.24</u>
	Total Animal Services	<u>54.00</u>	<u>58.00</u>	<u>67.24</u>

<u>Division Performance Measures</u>	<u>Indicator</u>	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG5F1: Annual percentage of animal intakes that were adopted	Outcome	32.30	0.00	43.75	42.75
SG5F1: Annual percentage of animal intakes that are transferred to rescue partners	Outcome	7.79	0.00	10.00	10.00
SG5F1: Annual percentage of animal intakes that were redeemed by owner	Outcome	8.47	0.00	12.50	12.50
SG5F1: Annual average number of days a dog is in the shelter (length of stay)	Effectiveness	35.00	0.00	30.00	25.00
SG5F2: Animal control officers responding to emergency calls within three hours or less	Effectiveness	99.49	0.00	99.61	99.70
DG1: Annual percentage of animal intakes with live outcome	Effectiveness	92.10	90.00	90.00	90.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

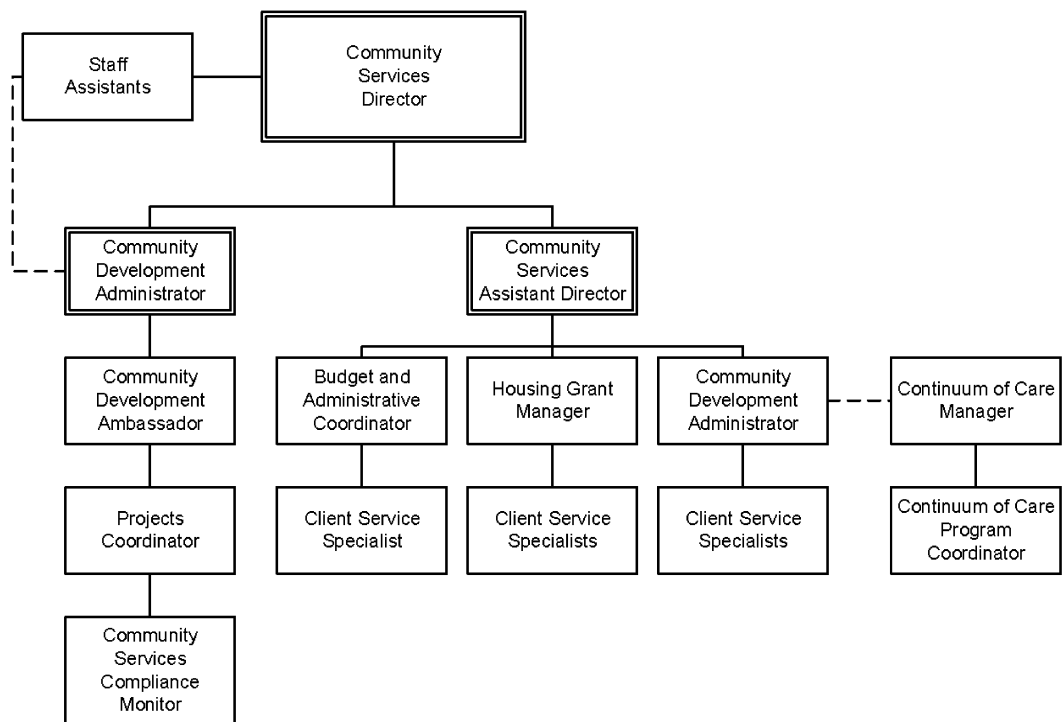
**Cost Center: Animal Services
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	3,757,567	4,549,752	4,549,752	5,367,053
Operating	939,021	1,335,561	1,335,561	1,558,259
Capital	375,840	596,087	558,043	343,829
Total Animal Services Expenditures	5,072,428	6,481,400	6,443,356	7,269,141

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Animal Services Director	1.00	1.00	1.00
Animal Center Manager	1.00	1.00	1.00
Program Manager	0.00	0.00	1.00
Animal Services Deputy Director	1.00	1.00	1.00
Animal Center Veterinarian	2.00	2.00	3.00
Animal Services Program Specialist	1.00	1.00	0.00
Animal Services Program Specialist	0.00	0.00	1.00
Animal Services Veterinary Technician	3.00	3.00	5.00
Animal Control Officer	11.00	13.00	13.00
Senior Animal Control Officer	2.00	2.00	2.00
Animal Control Supervisor	2.00	2.00	2.00
Humane Investigator	3.00	4.00	4.00
Animal Control Manager	1.00	1.00	1.00
Animal Control Representative	1.00	1.00	1.00
Animal Services Mitigation Specialist	1.00	1.00	0.00
Purchasing and Inventory Coordinator	1.00	0.00	0.00
Animal Services Finance Specialist	0.00	1.00	1.00
Volunteer Coordinator	0.00	1.00	1.00
Program Coordinator	0.00	0.00	4.00
Department Dispatcher	1.00	1.00	2.00
Animal Services Support Specialist	1.00	1.00	1.00
Administrative Manager	1.00	1.00	1.00
Animal Services Representative	4.00	4.00	4.00
Senior Animal Care Technician	4.00	4.00	4.00
Animal Care Technician	8.00	8.00	8.00
Animal Services Technician Supervisor	2.00	2.00	2.00
Kennel Technician	0.00	0.00	1.24
Animal Services Representative Supervisor	1.00	1.00	1.00
Animal Services Maintenance Care Technician	1.00	1.00	1.00
Total Animal Services Full Time Equivalents	54.00	58.00	67.24

Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Community Services





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Services Division: Community Services

MISSION:

To provide opportunities to low to moderate income individuals and families to improve their quality of life with a focus on serving and stabilizing the most vulnerable population.

DESCRIPTION:

Community Services oversees four divisions, including Community Development, Affordable Housing, Homeless Services, and Human Services. Of the four divisions, the Human Services division is primarily funded by the General Fund. The Health Care Responsibility Act (HCRA), the Decedent program, and the Low Income Non Ad Valorem Tax Assistance (LINATA) program are programs that have either been mandated by the state or county. Community Services provides direct assistance to its citizens with these programs with an approximate overall budget of \$411,000 serving approximately 158 families.

The department oversees contracts with local agencies that receive County funds for programs to benefit families with childcare, senior citizen transit, and reduction of substance abuse for children, with an approximate budget of \$830,000. In addition, in 1991, the County partnered with Heart of Florida and the Marion County Medical Society to provide free income verification for individuals who qualify for the We Care program. Marion County residents whose income qualifies and requires specialized treatment can apply to the We Care program for significantly reduced medical treatment. Approximately 32 individuals have been assisted annually. Community Services also continues to oversee the Opioid Settlement Committee approved by the City of Ocala and Marion County through an interlocal agreement. The County is anticipated to receive approximately \$24 million over an 18-year period.

BUDGET PRIORITIES:

This overall budget aligns with promoting access to community wellness resources, increased access to primary care resources, and increase access to mental health/substance abuse care defined in the Empowering Marion for Success II.

GOALS:

SG3A: Inform the community by increasing the total number of outreach events attended by staff each fiscal year by 10%

SG5E: Increase Access to Care for Mental Health and Substance abuse by 3% each fiscal year.

SG5E: Maintain partnerships with organizations that assist low income persons with specialized medical treatments at a reduced cost.

DG1: Maintain contractual relationship with unclaimed decedent business.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Community Services**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Community Services	670,400	332,182	343,398	409,263
Unclaimed Decedent Program	59,091	46,000	73,360	46,000
Total Community Services	729,491	378,182	416,758	455,263

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Community Services	2.00	17.50	18.50
Total Community Services	2.00	17.50	18.50

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG3A: The number of outreach events attended annually	Outcome	20.00	0.00	40.00	55.00
SG5E: The number of people served for Mental Health/Substance Abuse annually	Outcome	0.00	0.00	10.00	10.00
DG1: Total annual saving realized for the unclaimed decedent program	Efficiency	33,660.00	20,000.00	25,000.00	33,840.00

**Cost Center: Community Services
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	191,644	158,859	158,859	257,473
Operating	28,438	173,323	173,323	151,790
Debt Service	370	0	0	0
Grants and Aid	449,948	0	11,216	0
Total Community Services Expenditures	670,400	332,182	343,398	409,263

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Community Services Director	0.25	1.00	1.00
Community Services Assistant Director	0.00	1.00	1.00
Community Development Administrator	0.00	1.00	2.00
Community Development Ambassador	0.00	1.00	1.00
Projects Coordinator II	0.00	1.00	1.00
Housing Grant Manager	0.00	1.00	1.00
Client Services Specialist	0.50	6.00	6.00
Staff Assistant III	0.25	1.50	1.50
Budget and Administrative Coordinator	0.00	1.00	0.00
Budget Administrative Coordinator	0.00	0.00	1.00
Community Services Compliance Monitor	1.00	1.00	1.00
Continuum of Care Manager	0.00	1.00	1.00
Continuum of Care Program Coordinator	0.00	1.00	1.00
Total Community Services Full Time Equivalents	2.00	17.50	18.50



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Unclaimed Decedent Program
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	59,091	46,000	73,360	46,000
Total Unclaimed Decedent Program Expenditures	<u>59,091</u>	<u>46,000</u>	<u>73,360</u>	<u>46,000</u>



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Services Division: Grant Funded Community Services

MISSION:

To provide opportunities for low to moderate-income individuals and families to improve their quality of life with a focus on serving and stabilizing the most vulnerable population.

DESCRIPTION:

Community Services Grant Funded Budget consists of three of the four divisions Community Development, Affordable Housing, and Homeless Services. Grants this division oversee include: CDBG, HOME, ESG, NSP, HOME ARP, SHIP, Challenge, TANF, ARPA, and ERA2.

The Community Development grant division priorities include programs and projects that support infrastructure in low-income census tracts, housing, and wrap-around services for families.

The Affordable Housing division provides incentives to housing developers willing to set aside a portion of its development for affordable housing, down payment and closing costs to first-time homebuyers, homeowner rehabilitation, and tenant-based rental assistance.

The Homeless Services Division oversees Homeless Services grants which are distributed to homeless service providers to assist with housing the homeless through shelter, rapid rehousing, and homeless prevention.

BUDGET PRIORITIES:

Fund projects within the identified strategic locations which includes the Community Revitalization Area (CRA), the Urban Service Growth Boundary, and Low-income census tracts are key focus areas for grant funds. Focusing on improving infrastructure and creation of affordable housing in these locations will create infill and economic opportunities to support population growth identified in the Empowering Marion for Success II. Additional priorities are to direct grant funding towards neighborhood cleanup and increase nonprofit capacity and improve public facility/infrastructure.

GOALS:

SG3A: Create 100 new affordable housing units per fiscal year

SG3A: Redevelop 5 properties identified in a strategic area through acquisition and clearance

SG3A: Inform the community by increasing the total number of outreach events attended by staff each fiscal year by 10%

DG1: Increase capacity of nonprofits to serve 60,000 low to moderate income community members within 5 years



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Grant Funded Community Services**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Community Development Block Grant	1,963,091	5,353,737	5,353,737	2,947,103
Community Development Block Grant CARES	276,873	393,831	899,560	0
Continuum of Care Challenge	85,572	104,401	802,727	86,000
Continuum of Care Emerg Solutions	244,081	401,194	604,247	172,000
Continuum of Care Program	55,552	64,818	64,818	119,617
Continuum of Care Program Florida	104,285	107,143	371,790	107,143
Continuum of Care TANF	17,736	58,264	96,264	38,000
Emergency Solutions CARES	355,911	273,048	273,048	0
Emergency Solutions Program	21,176	366,134	366,134	438,844
Home Investment Partnership	741,715	7,736,989	7,736,989	6,886,028
Neighborhood Stabilization Prog 1	3,701	1,921,075	1,921,075	2,423,469
Neighborhood Stabilization Prog 3	1,134	658,165	658,165	657,265
Other Human Services	71,356	73,768	73,768	0
State Housing Initiative Partnership Act	2,162,510	13,775,319	13,775,319	12,204,042
Total Grant Funded Community Services	6,104,693	31,287,886	32,997,641	26,079,511

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Community Development Block Grant	5.72	0.00	0.00
Continuum of Care Program	0.98	0.00	0.00
Continuum of Care Program Florida	1.00	0.00	0.00
Emergency Solutions Program	0.17	0.00	0.00
Home Investment Partnership	1.18	0.00	0.00
State Housing Initiative Partnership Act	4.45	0.00	0.00
Total Grant Funded Community Services	13.50	0.00	0.00

<u>Division Performance Measures</u>	<u>Indicator</u>	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG3A: Number of new affordable housing units annually	Outcome	100.00	0.00	100.00	100.00
SG3A: Number of redeveloped properties annually	Outcome	5.00	0.00	5.00	5.00
DG1: Number of community members served each year	Outcome	2,394.00	2,950.00	2,950.00	12,000.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Community Development Block Grant
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	359,903	434,612	434,612	434,131
Operating	57,070	0	0	0
Capital	114	0	0	0
Debt Service	114	0	0	0
Grants and Aid	1,545,890	4,919,125	4,919,125	2,512,972
Total Community Development Block Grant Expenditures	1,963,091	5,353,737	5,353,737	2,947,103

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Community Services Director	0.60	0.00	0.00
Community Services Fiscal Manager	0.70	0.00	0.00
Community Development Administrator	0.60	0.00	0.00
Community Services Manager	0.50	0.00	0.00
Projects Coordinator II	0.50	0.00	0.00
Client Services Specialist	1.50	0.00	0.00
Staff Assistant III	0.60	0.00	0.00
Budget and Administrative Coordinator	0.70	0.00	0.00
Continuum of Care Program Coordinator	0.02	0.00	0.00
Total Community Development Block Grant Full Time Equivalents	5.72	0.00	0.00

**Cost Center: Community Development Block Grant CARES
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	26,142	0	0	0
Operating	8,627	0	0	0
Debt Service	353	0	0	0
Grants and Aid	241,751	393,831	899,560	0
Total Community Development Block Grant CARES Expenditures	276,873	393,831	899,560	0

**Cost Center: Continuum of Care Challenge
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	85,572	104,401	802,727	86,000
Total Continuum of Care Challenge Expenditures	85,572	104,401	802,727	86,000



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Continuum of Care Emerg Solutions
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	49,999	0	0	0
Grants and Aid	194,082	401,194	604,247	172,000
Total Continuum of Care Emerg Solutions Expenditures	244,081	401,194	604,247	172,000

**Cost Center: Continuum of Care Program
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	55,552	64,818	64,818	119,617
Total Continuum of Care Program Expenditures	55,552	64,818	64,818	119,617

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Continuum of Care Program Coordinator	0.98	0.00	0.00
Total Continuum of Care Program Full Time Equivalents	0.98	0.00	0.00

**Cost Center: Continuum of Care Program Florida
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	103,880	107,143	140,895	107,143
Operating	405	0	45,000	0
Grants and Aid	0	0	185,895	0
Total Continuum of Care Program Florida Expenditures	104,285	107,143	371,790	107,143

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Continuum of Care Manager	1.00	0.00	0.00
Total Continuum of Care Program Florida Full Time Equivalents	1.00	0.00	0.00

**Cost Center: Continuum of Care TANF
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	17,736	58,264	96,264	38,000
Total Continuum of Care TANF Expenditures	17,736	58,264	96,264	38,000



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Emergency Solutions CARES
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	4,530	0	0	0
Operating	774	0	0	0
Debt Service	138	0	0	0
Grants and Aid	350,469	273,048	273,048	0
Total Emergency Solutions CARES Expenditures	355,911	273,048	273,048	0

**Cost Center: Emergency Solutions Program
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	19,438	34,742	34,742	14,324
Operating	1,738	0	0	0
Grants and Aid	0	331,392	331,392	424,520
Total Emergency Solutions Program Expenditures	21,176	366,134	366,134	438,844

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Community Development Administrator	0.12	0.00	0.00
Staff Assistant III	0.05	0.00	0.00
Total Emergency Solutions Program Full Time Equivalents	0.17	0.00	0.00

**Cost Center: Home Investment Partnership
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	104,622	62,502	62,502	74,028
Operating	1,433	0	0	0
Grants and Aid	635,660	4,456,902	4,456,902	3,727,052
Total Home Investment Partnership Expenditures	741,715	4,519,404	4,519,404	3,801,080

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Community Services Director	0.05	0.00	0.00
Community Development Administrator	0.28	0.00	0.00
Housing Grant Manager	0.50	0.00	0.00
Staff Assistant III	0.35	0.00	0.00
Total Home Investment Partnership Full Time Equivalents	1.18	0.00	0.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Home Investment Partnership
Funding Source: American Rescue Plan HOME Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	0	132,637	132,637	182,637
Operating	0	350,000	350,000	350,000
Grants and Aid	0	2,734,948	2,734,948	2,552,311
Total Home Investment Partnership Expenditures	0	3,217,585	3,217,585	3,084,948

**Cost Center: Neighborhood Stabilization Prog 1
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	2,068	0	0	0
Operating	133	0	0	0
Grants and Aid	1,500	1,921,075	1,921,075	2,423,469
Total Neighborhood Stabilization Prog 1 Expenditures	3,701	1,921,075	1,921,075	2,423,469

**Cost Center: Neighborhood Stabilization Prog 3
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	34	0	0	0
Grants and Aid	1,100	658,165	658,165	657,265
Total Neighborhood Stabilization Prog 3 Expenditures	1,134	658,165	658,165	657,265

**Cost Center: Other Human Services
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	71,356	0	0	0
Total Other Human Services Expenditures	71,356	0	0	0

**Cost Center: Other Human Services
Funding Source: American Rescue Plan Emergency Rental 2 Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Non-operating	0	73,768	73,768	0
Total Other Human Services Expenditures	0	73,768	73,768	0



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: State Housing Initiative Partnership Act
Funding Source: Local Housing Assistance Trust Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	296,400	511,108	492,833	455,378
Operating	23,127	300,000	318,275	200,000
Grants and Aid	1,842,983	12,964,211	12,964,211	11,548,664
Total State Housing Initiative Partnership Act Expenditures	2,162,510	13,775,319	13,775,319	12,204,042

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Community Services Director	0.10	0.00	0.00
Community Services Fiscal Manager	0.30	0.00	0.00
Community Services Manager	0.50	0.00	0.00
Projects Coordinator II	0.50	0.00	0.00
Housing Grant Manager	0.50	0.00	0.00
Client Services Specialist	2.00	0.00	0.00
Staff Assistant III	0.25	0.00	0.00
Budget and Administrative Coordinator	0.30	0.00	0.00
Total State Housing Initiative Partnership Act Full Time Equivalents	4.45	0.00	0.00



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Public Services
Division: Health Services

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Coronavirus Relief	1,783,162	0	0	0
Health	145,708	340,000	312,640	340,000
Medicaid Hospitals Nursing Homes	5,903,419	6,190,640	6,652,683	7,576,766
Opioid Settlements	0	3,243,745	3,243,745	5,675,595
Total Health Services	7,832,289	9,774,385	10,209,068	13,592,361

Cost Center: Coronavirus Relief
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	13,529	0	0	0
Grants and Aid	1,769,633	0	0	0
Total Coronavirus Relief Expenditures	1,783,162	0	0	0

Cost Center: Health
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	145,708	340,000	312,640	340,000
Total Health Expenditures	145,708	340,000	312,640	340,000

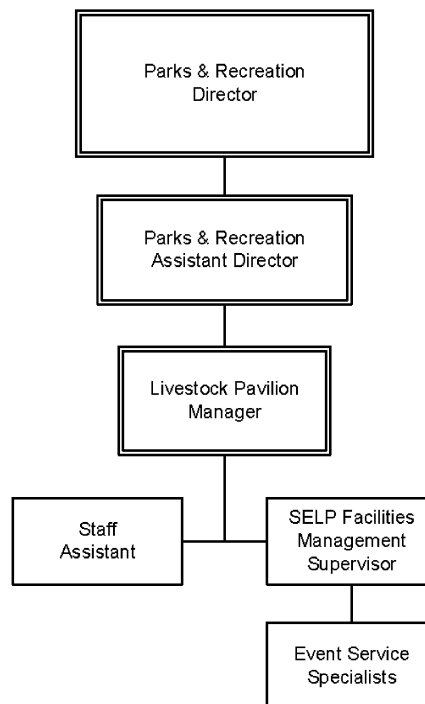
Cost Center: Medicaid Hospitals Nursing Homes
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	5,903,419	6,190,640	6,652,683	7,576,766
Total Medicaid Hospitals Nursing Homes Expenditures	5,903,419	6,190,640	6,652,683	7,576,766

Cost Center: Opioid Settlements
Funding Source: Opioid Settlement Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	0	3,243,745	3,243,745	5,675,595
Total Opioid Settlements Expenditures	0	3,243,745	3,243,745	5,675,595

**Southeastern
Livestock Pavilion**





**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Southeastern Livestock Pavilion**

MISSION:

To deliver stellar customer service by providing a safe, clean environment to a wide variety of events while maintaining our small town charm and staying true to Marion County's core values.

Vision: To promote the growth of Marion County's agricultural and equine programs by building and maintaining a facility that remains relevant to their ever-changing needs. To be a place where our community comes together to build lasting memories.

DESCRIPTION:

The Southeastern Livestock Pavilion (SELP) works closely with local organizations such as UF/IFAS, Marion County 4-H, FFA, The Southeastern Youth Fair (SEYF), and many others to provide a safe learning environment so Marion County residents can enjoy a wide variety of educational programs at no cost to the organizations. The SELP staff work very hard to foster strong relationships with the Ag community groups and promote the growth of agriculture and education programs. The SELP also contracts with third party event holders and local nonprofits for a variety of public/private events. Staff work with a diverse clientele on many events that vary by venue and must be able to adapt quickly and accordingly. Our venue size and layout allow for facilitation of multiple events at one time, while still offering designated space for each event. The facility is able to accommodate a diverse and flexible space to event holders who look to Marion County for the ideal location for a Central Florida event venue.

BUDGET PRIORITIES:

The Southeastern Livestock Pavilion (SELP) will be focusing on improvements to current structures and amenities. Several of the rental facilities need major updates to meet client needs and provide a safe environment for all guests. The upgrades will focus on facility enhancements, industry standard improvements, and address safety, and ADA concerns. The current budget increases will include staff development and implement strategies to eliminate workload burn out and turnover.

GOALS:

SG1C: Staff Development

The FY25 budget highlights the Department's investment to expanding on the diverse training efforts that will relieve current workload, turnover and expand upon current customer service over the next 1-2 years.

SG1D: Customer Experience, Customer Service and DM5- Customer experience satisfaction rate that meets or exceeds expectation by survey

The Department is adding efforts to the collection of customer experience and satisfaction through additional surveys after rentals, office/staff interactions and public events.

DG1: 50% of events are agriculture related that are hosted at the facility

DG2: Percentage of repeat customers annually

DG3: Campground occupancy rate above 25%

DG4: Employee Turnover

DG5: Customer experience satisfaction rate meets or exceeds expectations by survey

The Department understands the need to provide safe venue space for events with an emphasis on agriculture as they represent the foundation of why the Southeastern Livestock Pavilion (SELP) was built and is a staple in the community. The location and venue space capabilities are one of the main reasons that several event holders choose to use this location annually. As the Department continues to make facility improvements that will expand upon the overnight capacity at the SELP with the addition of 66 campsites. These efforts will directly affect the facilities capabilities for hosting multiple day events.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Public Services

Division: Southeastern Livestock Pavilion

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Southeastern Livestock Pavilion	685,393	974,543	974,543	997,005
Total Southeastern Livestock Pavilion	685,393	974,543	974,543	997,005

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Southeastern Livestock Pavilion	7.00	8.00	8.00
Total Southeastern Livestock Pavilion	7.00	8.00	8.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1C: Percentage Increase of internal promotions through training and leadership development	Effectiveness	14.00	0.00	12.50	12.50
SG1D: Percentage of surveys returned with responses	Effectiveness	25.00	0.00	28.00	30.00
DG1: 50% of events are agricultural related that are hosted at the facility	Outcome	57.00	0.00	50.00	52.00
DG2: Percentage of repeat customers annually	Effectiveness	75.00	0.00	76.00	80.00
DG3: Campground occupancy rate above 25%	Efficiency	0.00	0.00	25.00	50.00
DG4: Employee turnover rate annually	Effectiveness	29.00	0.00	25.00	25.00
DG5: Customer experience satisfaction rate meets or exceeds expectations by survey	Outcome	55.00	0.00	57.00	62.00

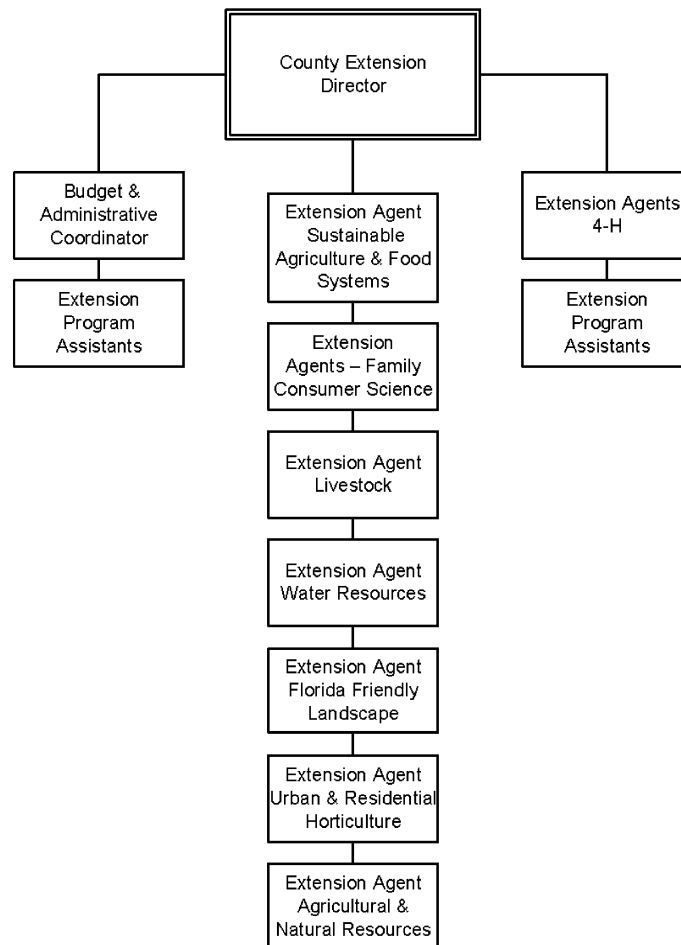
**Cost Center: Southeastern Livestock Pavilion
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	454,782	574,550	574,550	621,658
Operating	230,369	330,414	330,414	364,060
Capital	242	69,579	69,579	11,287
Total Southeastern Livestock Pavilion Expenditures	685,393	974,543	974,543	997,005

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Livestock Pavilion Manager	1.00	1.00	1.00
SELP Facilities Management Supervisor	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Event Service Specialist	4.00	5.00	5.00
Total Southeastern Livestock Pavilion Full Time Equivalents	7.00	8.00	8.00

Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Cooperative
Extension Service





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Services Division: Cooperative Extension Service

MISSION:

To provide quality, relevant education, and research-based expertise to foster healthy people, a healthy environment, and a healthy economy.

DESCRIPTION:

The UF/IFAS, Marion County is a federal, state, and county partnership that is implementing a state-wide, long-range plan for 2013-2025. The plan focuses on six initiatives: Agricultural Economic Development, Water Quality and Supply, Natural Resources, Healthy Families, Community Resource Development, and Youth Development through 4-H.

BUDGET PRIORITIES:

The Extension Department implemented several staffing changes. Two agents were promoted to Agent II positions, and a new Agent II was hired due to their relevant education and experience. Additionally, the program assistant position description was revised to include a promotion matrix. This matrix outlines how employees can advance within the role by acquiring additional education, certifications, and field experience.

GOALS:

The Extension Department's goals aim to increase awareness with exhibits and programs throughout the community and at the State Capital of the value of education and scientific research-based information provided by our team and trained volunteers that help leverage the department's capacity for service.

SG1: Create a viable succession plan within all departments to prepare for staffing shortfalls.

SG2: Increase overall visibility of the county, increasing positive public sentiment.

SG3: Inform the community and empower our citizens by providing accurate educational material on protecting our vital natural resources.

DG1: Provide educational programming to the community through programs, publications, field visits, and one-on-one consultations with the participants.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Cooperative Extension Service**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Cooperative Extension Service	939,043	1,177,122	1,177,122	1,209,688
Total Cooperative Extension Service	939,043	1,177,122	1,177,122	1,209,688

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Cooperative Extension Service	16.00	16.00	16.00
Total Cooperative Extension Service	16.00	16.00	16.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1: Percent of employees retained more than 2 years by redefining job description	Outcome	93.75	100.00	100.00	100.00
SG2: Increase citizen interaction by 5% for future growth to provide awareness and education by the end of the calendar year	Outcome	45,349.00	47,592.00	49,980.00	52,480.00
SG3: Percent of water consumption decrease from 200 to 150 gallons by surveyed participants within 6 months of a program	Outcome	50.00	50.00	55.00	60.00
DG1: Percent of surveyed participants to have an increased knowledge of program content after an event	Effectiveness	70.00	70.00	70.00	85.00
DG1: Percent of clientele responding to the survey will adopt at least one behavioral change within 6 months of a program	Effectiveness	70.00	50.00	70.00	75.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

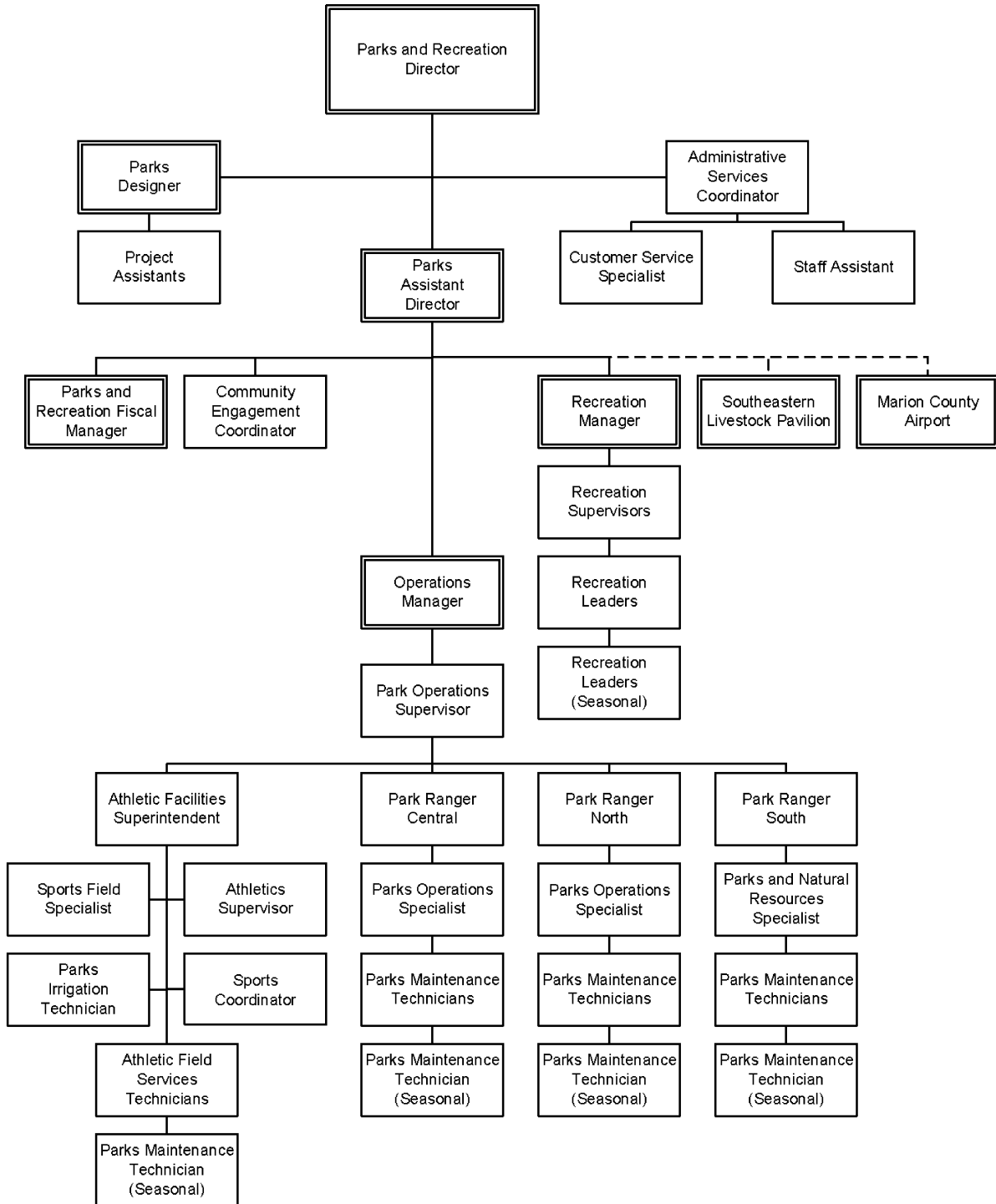
**Cost Center: Cooperative Extension Service
Funding Source: General Fund**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Personnel	772,238	934,989	930,789	983,595
Operating	141,938	187,488	191,688	192,513
Capital	0	34,445	34,445	13,380
Debt Service	4,667	0	0	0
Grants and Aid	20,200	20,200	20,200	20,200
Total Cooperative Extension Service Expenditures	939,043	1,177,122	1,177,122	1,209,688

<u>FTE Summary</u>	<u>FY 2023 Adopted</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>
County Extension Director	1.00	1.00	1.00
Cooperative Extension State County	10.00	10.00	10.00
Extension Program Assistant	2.00	4.00	4.00
Extension Customer Service Representative II	1.00	0.00	0.00
Budget and Administrative Coordinator	1.00	1.00	0.00
Budget Administrative Coordinator	0.00	0.00	1.00
Extension Customer Services Representative	1.00	0.00	0.00
Total Cooperative Extension Service Full Time Equivalents	16.00	16.00	16.00

Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Parks & Recreation





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Services Division: Parks and Recreation

MISSION:

To provide recreational opportunities at park facilities that are safe, fun and accessible while protecting and interpreting our natural resources.

Vision: Through the provision of parks and recreation services, we will enhance the quality of life and nurture the health and well-being of our citizens, our community, and our economy.

DESCRIPTION:

The Other Recreation Programs (361) consists of local, state and federal revenues or grants (non-general fund). The Belleview Sportsplex (363) consists of the costs associated with the operation of the Belleview Sportsplex, in partnership with the City of Belleview. The Parks and Recreation Fees fund (362) includes all of the fees generated through program registrations, day user fees, pavilion/cabin/equipment rentals and park pass sales. This fund was established by the Board of County Commissioners in 2007 to offset the cost of acquisition and capital improvements. Parks and Recreation (360) consists of the General Fund expenditures to operate and maintain Marion County Parks and Recreation programming.

BUDGET PRIORITIES:

The department aims to enhance the guest experience by providing safer, more inclusive facilities that align with the needs of our rapidly growing community, both present and future. To achieve this, the department will develop and implement proactive and preventative maintenance plans, identify opportunities to improve accessibility and inclusivity, and prioritize organizational culture with a strong focus on improving customer service delivery. Additionally, the department will work to update the Board approved 2016 Parks and Recreation Master Plan to accurately reflect the current community needs and population growth. Consistent and positive communication channels will be established with our customers to gather input on recreation program offerings and services.

The newly requested Operations Supervisor position will facilitate resource allocation between operational divisions, prioritize facility needs, and oversee the Parks Enterprise Asset Management (EAM) system. A reclassification of an Administrative Staff Assistant to a Parks and Recreation Fiscal Manager is necessary to address the increasing complexity of fiscal and administrative tasks within the department.

GOALS:

Following the Empowering Marion for Success II Strategic Plan, the 2025 budget will be addressing workload, staff development while expanding upon parks and recreation services and customer experience.

SG1C: Staff Development

The FY25 budget highlights the Department's investment to expanding on the diverse training efforts that will relieve current workload, turnover and expand upon current customer service over the next 1-2 years.

SG1D: Customer Experience-Customer Service

The Department is adding efforts to the collection of customer experience and satisfaction through additional surveys after rentals, office/staff interactions, recreation programs and public events.

DG1: Percentage of programs that met minimum participation requirements and DM2: Average number of attendees per event/program

The Department has continued to expand recreation events and programs to the community. The FY25 budget reflects new investment in additional outdoor programs, recreation sports leagues, multi-generational programs and community events.

DG3: Percentage of emergency/high priority work order completion within 72 hours

The Department has adopted an asset management system for work orders for customer concerns and daily operations management. Using this system will allow for staff to track high priority concerns within the park system to quickly address and rectify issues.

DG4: Complete 100 acres of management with prescribed fire burns



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

GOALS:

DG5: Employee Turnover

The Department has prioritized a list of parks that will focus on addressing deferred prescribed fire management with in the current park system. Prioritization will be given to unit management plan parks and high priority safety concerns where ground coverage is high.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Parks and Recreation**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Bellevue Sportsplex	239,537	597,953	597,953	613,684
Other Recreation Programs	131,063	1,453,060	1,453,060	1,442,645
Parks and Recreation	4,698,520	5,762,642	5,762,642	6,117,280
Parks and Recreation Fees	1,839,180	6,058,205	6,158,205	6,371,548
Total Parks and Recreation	6,908,300	13,871,860	13,971,860	14,545,157

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Bellevue Sportsplex	2.00	2.00	2.00
Other Recreation Programs	1.00	1.00	1.00
Parks and Recreation	49.50	52.75	53.75
Parks and Recreation Fees	8.00	7.00	7.00
Total Parks and Recreation	60.50	62.75	63.75

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1C: Percentage increase of internal promotions through training and leadership development	Effectiveness	8.00	0.00	8.00	10.00
SG1D: Percentage of surveys returned with responses	Effectiveness	0.00	0.00	20.00	30.00
DG1: Percent of programs that met minimum participation requirements	Efficiency	90.00	0.00	92.00	93.00
DG2: Average number of attendees per event/program	Effectiveness	84.00	0.00	86.00	89.00
DG3: Percentage of Emergency/high priority work order completion within 72 hours	Effectiveness	0.00	0.00	60.00	80.00
DG4: Complete 100 acres of management with prescribed fire burns	Outcome	0.00	80.00	100.00	100.00
DG5: Employee turnover rate annually	Effectiveness	11.00	12.00	10.00	10.00

**Cost Center: Bellevue Sportsplex
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	126,414	165,271	165,271	165,242
Operating	113,123	144,182	144,182	148,442
Capital	0	288,500	288,500	300,000
Total Bellevue Sportsplex Expenditures	239,537	597,953	597,953	613,684

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Athletic Field Services Technician	2.00	2.00	2.00
Total Bellevue Sportsplex Full Time Equivalents	2.00	2.00	2.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Other Recreation Programs
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	47,507	115,692	115,692	110,475
Operating	24,828	42,658	42,658	42,564
Capital	58,728	1,294,710	1,294,710	1,289,606
Total Other Recreation Programs Expenditures	131,063	1,453,060	1,453,060	1,442,645

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Recreation Leader	1.00	1.00	1.00
Total Other Recreation Programs Full Time Equivalents	1.00	1.00	1.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Parks and Recreation
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	3,208,346	3,906,316	3,906,316	4,135,197
Operating	1,442,942	1,853,826	1,853,826	1,972,083
Capital	27,460	0	0	0
Debt Service	17,272	0	0	0
Grants and Aid	2,500	2,500	2,500	10,000
Total Parks and Recreation Expenditures	4,698,520	5,762,642	5,762,642	6,117,280

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Parks Recreation Director	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00
Athletic Facilities Superintendent	1.00	1.00	1.00
Park Operations Supervisor	0.00	0.00	1.00
Parks and Recreation Assistant Director	1.00	1.00	1.00
Recreation Supervisor	2.00	2.00	2.00
Athletic Supervisor	0.00	1.00	1.00
Parks and Recreation Fiscal Manager	0.00	0.00	1.00
Project Assistant	1.00	2.00	2.00
Parks Irrigation Technician	1.00	1.00	1.00
Parks Designer	1.00	1.00	1.00
Parks and Natural Resources Specialist	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00
Park Ranger	3.00	3.00	3.00
Parks Operations Specialist	2.00	2.00	0.00
Parks Operations Specialist	0.00	0.00	2.00
Sports Field Specialist	1.00	1.00	1.00
Administrative Services Coordinator	1.00	1.00	0.00
Administrative Services Coordinator	0.00	0.00	1.00
Community Engagement Coordinator	1.00	0.00	1.00
Community Engagement Coordinator Exempt	0.00	1.00	0.00
Sports Coordinator	0.00	0.00	1.00
Sports Coordinator	1.00	1.00	0.00
Administrative Staff Assistant	1.00	1.00	0.00
Staff Assistant IV	0.00	1.00	1.00
Customer Service Specialist	1.00	1.00	1.00
Athletic Field Services Technician	6.00	6.00	6.00
Park Services Worker III	1.00	0.00	0.00
Park Maintenance Technician	20.50	21.75	21.75
Total Parks and Recreation Full Time Equivalents	49.50	52.75	53.75



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

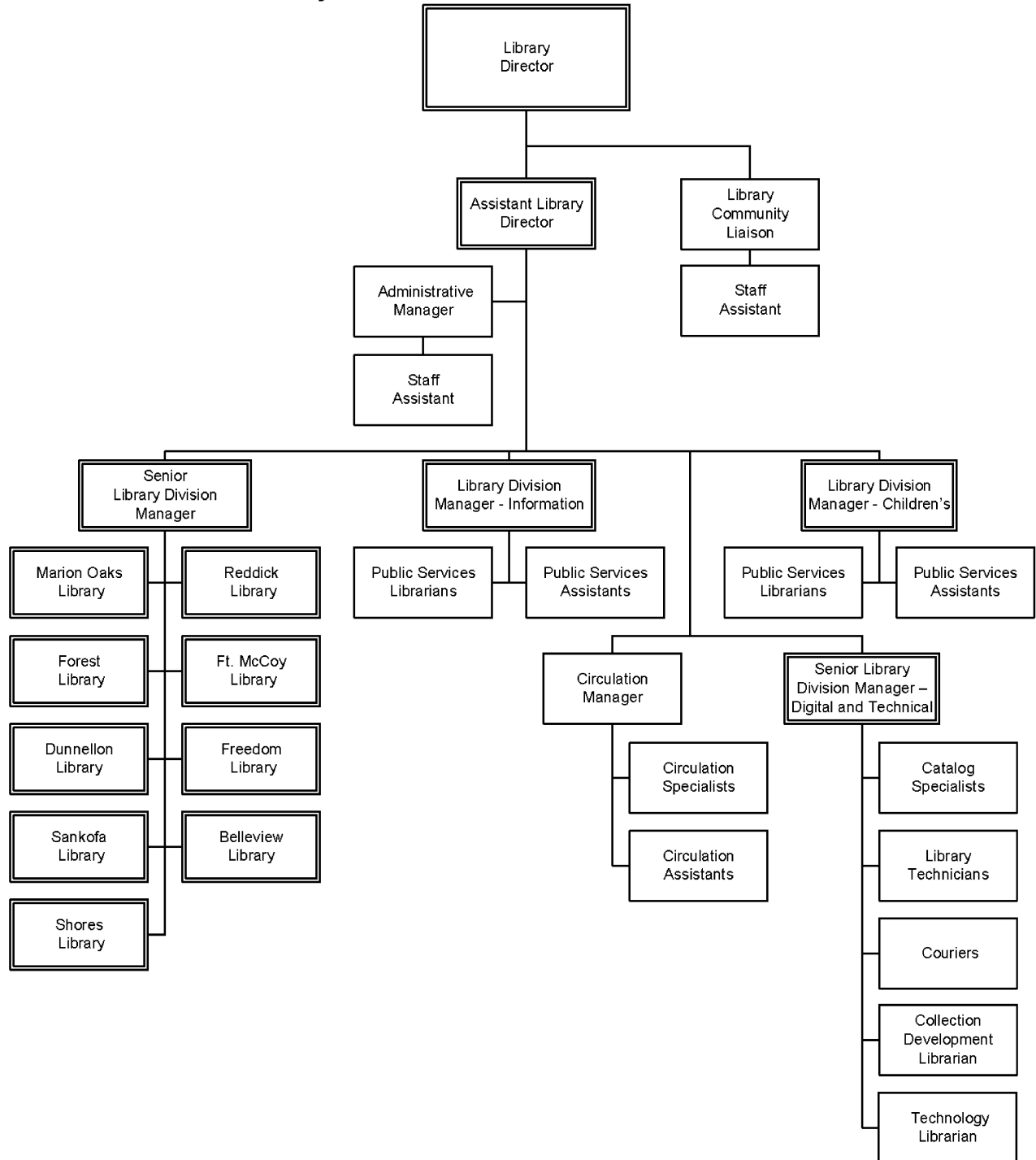
**Cost Center: Parks and Recreation Fees
Funding Source: Parks and Recreation Fees Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	637,536	848,433	848,433	842,547
Operating	356,106	494,945	513,978	652,111
Capital	782,895	4,714,827	4,756,114	4,876,890
Debt Service	28,443	0	0	0
Interfund Transfers	34,200	0	39,680	0
Total Parks and Recreation Fees Expenditures	1,839,180	6,058,205	6,158,205	6,371,548

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Recreation Leader	7.00	7.00	7.00
Park Maintenance Technician	1.00	0.00	0.00
Total Parks and Recreation Fees Full Time Equivalents	8.00	7.00	7.00

Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Public Library





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Services Division: Public Library System

MISSION:

To connect citizens with information, ideas and experiences to strengthen and enrich our community and quality of life.

DESCRIPTION:

The myriad of products and services provided by the Marion County Public Library System can best be divided into six major categories of services. Public Services includes: information, reference, reader's advisory, programming for all ages and inter-library loan and meeting rooms. Computer and Internet access includes: public computing, public printing and the library automation systems. Collection Development and Management includes: selection, acquisition, processing and maintenance of library materials, as well as the maintenance of the library catalog. Circulation of Library Materials includes: check-in/check-out of materials, issue of library cards, shelve materials, manage requests system, collection of fines and fees and patron account management. Maintenance includes: grounds, facilities, custodial and service infrastructure. Management, Supervision and Organizational support includes: supervision, training, public relations and marketing, community outreach, grant development and management, volunteers, administrative and human resources support, cash management, payroll, supplies and travel and training support.

BUDGET PRIORITIES:

Priorities for FY24/25 include the first fiscal year of operating the new public library service point in the Silver Spring Shores area and the capital construction to expand the Freedom Public Library. Both the operating expenses and the new personnel are included, with three new staff added for the Silver Spring Shores location (Resources and Facilities).

GOALS:

Within the Library department, there is continuous improvement working towards achieving both inward facing goals as well as outward facing goals related to both the Marion County Empowering Marion for Success II plan and the public library strategic plan. Of particular emphasis, related to the Empowering Marion for Success II plan include: Improving the employee/work experience, staff development, customer service/experience, communication, and looking towards future facility needs.

SG1D: Increase overall visibility of the county, increasing positive public sentiment

SG1E: Improve external communication

SG2: Identify and prioritize new/expanded facility needs and funding source based on current service gaps and expected population growth for the next 10 years. These include Freedom Public Library capital expansion and renovation of the Silver Spring Shores MSTU youth building as a library service point with the Shores community.

i. Freedom Public Library capital expansion.

ii. Renovation of the Silver Springs Shores MSTU youth building as a library service point with the Shores Community.

DG1: READ - Citizens will find materials for information, enjoyment and learning in a variety of formats through the public library.

DG2: LEARN - Citizens will find opportunities to learn utilizing materials, programs, services and qualified personnel through the public library.

DG3: CONNECT - Citizens will find opportunities to use the public library as a community gathering place to connect with others, the library and the community through programs, meeting spaces, collaboration and partnerships.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Public Library System**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Marion County Public Library System	<u>8,029,366</u>	<u>10,750,371</u>	<u>10,750,371</u>	<u>11,536,489</u>
Total Public Library System	<u>8,029,366</u>	<u>10,750,371</u>	<u>10,750,371</u>	<u>11,536,489</u>

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Marion County Public Library System	<u>106.25</u>	<u>107.12</u>	<u>110.49</u>
Total Public Library System	<u>106.25</u>	<u>107.12</u>	<u>110.49</u>

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1D: Number of subscribers to Words newsletter per capita	Effectiveness	0.00	0.00	0.17	0.18
SG2: Library square footage per capita	Effectiveness	0.00	0.00	0.28	0.28
DG1: Items checked out per capita	Effectiveness	2.35	0.00	2.04	2.15
DG2: Percent of staff found the Staff Development session to meet their needs and interest	Outcome	90.60	0.00	87.00	90.00
DG2: Percent of participants found Ready to Read Expo useful	Outcome	96.60	0.00	91.40	95.00
DG3: Average number of attendees per programs offered	Outcome	25.53	0.00	24.00	25.00



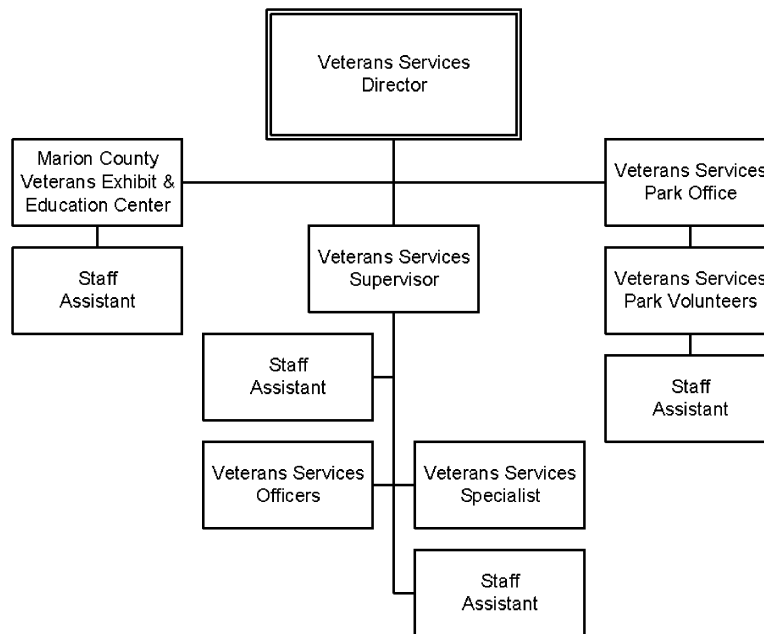
**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Marion County Public Library System
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	6,405,886	7,997,412	7,997,412	8,638,487
Operating	939,202	1,273,436	1,564,491	1,561,558
Capital	609,025	842,644	551,589	665,000
Debt Service	75,253	0	0	0
Non-operating	0	636,879	636,879	671,444
Total Marion County Public Library System Expenditures	8,029,366	10,750,371	10,750,371	11,536,489

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Library Director	1.00	1.00	1.00
Assistant Library Director	1.00	1.00	1.00
Library Division Manager	2.00	2.00	2.00
Senior Library Division Manager	2.00	2.00	2.00
Technology Librarian	0.00	1.00	1.00
Branch Library Supervisor II	5.00	5.00	6.00
Public Services Librarian I	16.00	16.00	16.00
Public Services Librarian II	11.00	11.00	11.00
Public Services Librarian III	6.00	6.00	6.00
Collection Development Librarian	1.00	1.00	1.00
Library Systems Supervisor	1.00	0.00	0.00
Circulation Manager	1.00	1.00	1.00
Branch Library Supervisor III	3.00	3.00	3.00
Library Community Liaison	1.00	1.00	1.00
Senior Catalog Specialist	1.00	1.00	1.00
Catalog Specialist	1.00	1.00	1.00
Staff Assistant IV	2.00	2.00	2.00
Administrative Manager	1.00	1.00	1.00
Public Service Assistant	26.99	27.86	30.23
Circulation Specialist	7.00	7.00	7.00
Circulation Assistant	12.00	12.00	12.00
Library Technician II	3.00	3.00	3.00
Courier	1.26	1.26	1.26
Total Marion County Public Library System Full Time Equivalents	106.25	107.12	110.49

Veterans Services





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Services Division: Veterans Services

MISSION:

To provide professional and courteous service to all Veterans and their families, consequently, improving their quality of life.

We continue to maintain these services with the highest standards of integrity, commitment, humbleness, respect discipline and accountability.

DESCRIPTION:

Veterans Services is under the Marion County Board of County Commissioners; for more than 30 years we have served as a liaison between the Veteran and their families and the Department of Veterans Affairs.

Without the assistance from the Veterans Services Officers (VSO's), navigating through the benefits process can be overwhelming for Veterans and their beneficiaries. Our VSO's are accredited through the Florida Department of Veterans Affairs to provide optimal services and support to all Veterans and their beneficiaries.

Our office is responsible for accurately reviewing, controlling application processes, and routing incoming evidence received from all sources. In addition, the VSO's often serve as counselors and provide explanations regarding benefit programs and entitlement criteria to internal and external clients, which includes but not limited to assisting and advising Veterans and their families on various benefits, from Federal, State, County and local agencies and collaborating with different entities and agencies.

By utilizing current technology (Software Programs) our office has better management regarding; claim tracking and processing, detailed decision tracking, and fast searching and reporting across all records. Training from FDVA has enriched our knowledge of Federal benefits which enables us to provide exceptional Veteran Briefings throughout Marion County. We also have administrative responsibilities for Ocala/Marion County Veterans Memorial Park as well as the Marion County Veterans Exhibit and Education Center; both staffed by volunteers and part time office staff.

BUDGET PRIORITIES:

Our budget priorities are to increase awareness of Veterans Affairs (VA) benefits for veterans and their families, as well as enhance the visibility and activities of the Ocala/Marion County Veterans Memorial Park and Marion County Exhibit and Education Center. To accomplish these objectives, we will employ two highly trained Staff Assistants, five certified Florida Department of Veterans Affairs Veteran Service Officers, and two part-time Staff Assistants dedicated to the Veterans Park and Exhibit Center. With our team of certified FDVA Service Officers, we will conduct Veterans Information briefings in local gated communities, veterans organizations, and rural areas of Marion County to improve the quality of life for our veterans.

GOALS:

SG1C: Create a work environment where staff are trained on the latest technology and informed of updates related to benefit information for Veterans.

DG1: Insuring we use the latest technology to achieve a favorable claim result; which will decrease compensation time to the member/family from submission

DG2: To continue consistent quality work, moving forward with the modernization of the Veterans culture and establishing a culture of continuous improvement. Stay abreast of new benefits for Veterans available using the latest software program

DG3: Reaching Veterans and their families in the rural areas of Marion County. Conduct Veterans briefings in rural areas of the County each year



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Veterans Services**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Veterans Service Office	674,157	781,731	801,731	820,266
Total Veterans Services	674,157	781,731	801,731	820,266

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Veterans Service Office	9.00	9.00	9.00
Total Veterans Services	9.00	9.00	9.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1C: Annual Staff training sessions	Effectiveness	10.00	10.00	12.00	15.00
DG1: Average number of days from submission time to compensation time	Effectiveness	90.00	90.00	60.00	45.00
DG2: Average number of attendees at Annual Training brief to update Veterans on new benefits	Effectiveness	8.00	5.00	15.00	15.00
DG3: Annual number of speaking engagements	Output	21.00	10.00	25.00	30.00

**Cost Center: Veterans Service Office
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	605,944	700,564	700,564	718,866
Operating	35,332	53,167	73,167	73,400
Capital	5,821	0	0	0
Debt Service	3,076	0	0	0
Grants and Aid	23,984	28,000	28,000	28,000
Total Veterans Service Office Expenditures	674,157	781,731	801,731	820,266

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Veterans Services Director	1.00	1.00	1.00
Veterans Services Supervisor	1.00	1.00	1.00
Veterans Services Officer	3.00	3.00	3.00
Veterans Services Specialist	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Staff Assistant II	2.00	2.00	2.00
Total Veterans Service Office Full Time Equivalents	9.00	9.00	9.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Economic Development**

DESCRIPTION:

Industry Development provides funds as matching dollars to support State or Federal incentives for qualifying companies and funds authorizing County directed initiatives and programs related to overall economic development goals.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Economic Development**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Industry Development	323,373	1,332,342	1,332,342	1,249,788
Total Economic Development	<u>323,373</u>	<u>1,332,342</u>	<u>1,332,342</u>	<u>1,249,788</u>

**Cost Center: Industry Development
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	0	50,000	50,000	50,000
Grants and Aid	323,373	1,282,342	1,282,342	1,199,788
Total Industry Development Expenditures	<u>323,373</u>	<u>1,332,342</u>	<u>1,332,342</u>	<u>1,249,788</u>



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Economic Recovery**

MISSION:

The American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan, provides funds to help speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession.

DESCRIPTION:

On March 11, 2021, the President of the United States signed the American Rescue Plan Act. This act provides for specific funding allocations directly to state, local and municipal government agencies. The total allocation to Marion County is approximately \$71 Million. The County will utilize the funds to help replace the County's lost revenue, assist with local businesses and non-for-profit organizations, conduct a broadband feasibility study and assist with the County's water and sewer infrastructure.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Economic Recovery**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Affordable Housing Initiatives	205,907	1,803,367	1,803,367	510,207
Fiscal Recovery and Development	2,286,907	6,261,975	5,786,975	10,409,023
Utilities Line Extensions	9,005,230	55,147,347	56,382,576	40,653,974
Total Economic Recovery	11,498,044	63,212,689	63,972,918	51,573,204

**Cost Center: Affordable Housing Initiatives
Funding Source: American Rescue Plan Local Fiscal Recovery Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	196,632	0	0	0
Grants and Aid	9,275	1,803,367	1,803,367	510,207
Total Affordable Housing Initiatives Expenditures	205,907	1,803,367	1,803,367	510,207

**Cost Center: Fiscal Recovery and Development
Funding Source: American Rescue Plan Local Fiscal Recovery Fund**

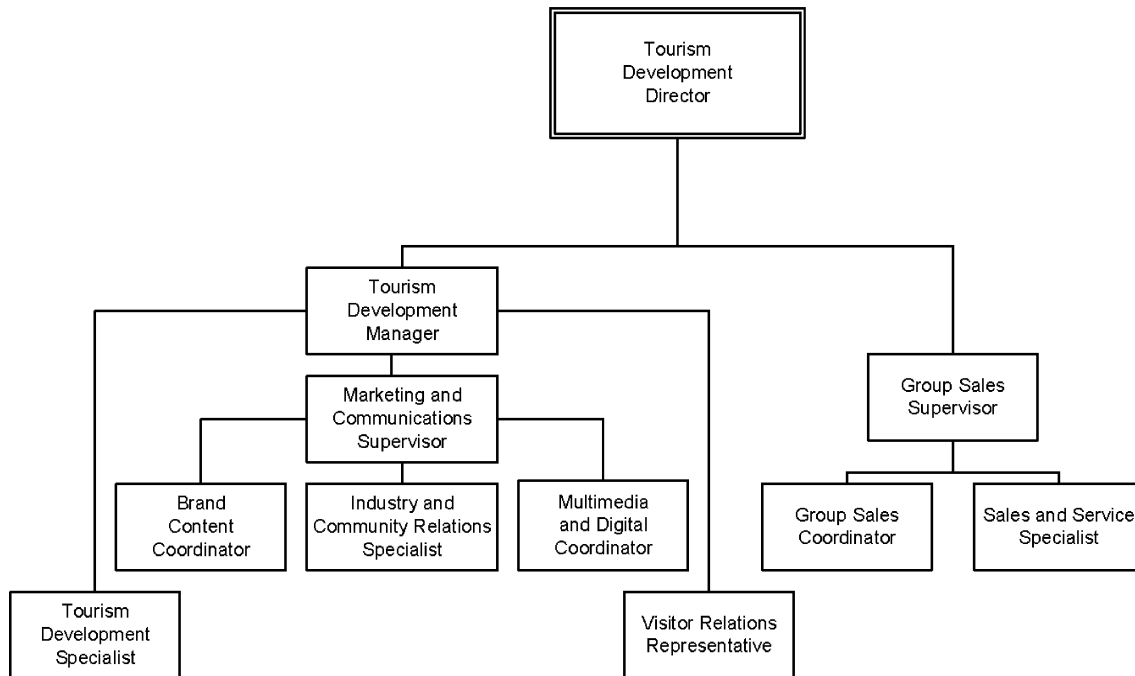
<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	172,892	324,743	364,743	364,243
Grants and Aid	2,114,015	2,657,832	2,832,832	2,311,821
Non-operating	0	3,279,400	2,589,400	7,732,959
Total Fiscal Recovery and Development Expenditures	2,286,907	6,261,975	5,786,975	10,409,023

**Cost Center: Utilities Line Extensions
Funding Source: American Rescue Plan Local Fiscal Recovery Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	9,005,230	55,147,347	56,382,576	40,653,974
Total Utilities Line Extensions Expenditures	9,005,230	55,147,347	56,382,576	40,653,974

Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Tourist Development





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Services Division: Tourist Development

MISSION:

To lead the marketing of our tourism industry to enhance economic growth and prosperity.

Vision: Ocala/Marion County will be recognized as a thriving tourism destination for its natural, picturesque attractions perfect for outdoor recreation.

DESCRIPTION:

Tourist Development is a Special Revenue Fund under the Board of County Commissioners. Funding is secured through 4% Tourist Development Tax collections and therefore paid directly by Tourists. Florida State Statute 125.0104 strictly regulates the spending of Bed Tax Funds, ensuring appropriate use and fiduciary responsibility. The Ocala/Marion County Visitors and Convention Bureau's mission is carefully aligned to Florida State Statute 125.0104 spending guidelines. This budget and the day-to-day operations of the Tourist Development Department correspond to appropriate spending guidelines outlined in the Florida State Statute. We will continue to work to benchmark and measure our results in tourism and communicate its long-term economic impact.

BUDGET PRIORITIES:

This budget represents Year 2 of the Tourist Development 2024-2028 Operational Plan, Year 2 of the Long-Range Tourism Plan and Year 4 of the Empowering Marion for Success Plan II. Funding the items that will provide the framework for increased success is the foundation for this budget. Strategic pillars that will be supported through this budget are Marketing and Sales; Partnerships and Community Engagement; Destination Management; and Organizational Excellence. Within the Long-Range Tourism Plan, a key goal under Organizational Excellence is to align staff responsibilities and roles with strategic priorities and initiatives. As such, two new position is adopted in this budget. An Industry Community Relations Coordinator is adopted to facilitate new initiatives including implementation of stakeholder messaging and community presentations. This position will also coordinate partner updates for ocalamarion.com, iDSS and the OcalaMarion Travel Guide App. They will also support the Marion Insider's Guide planning and partner engagement, among other projects. As the department grows and additional roles and responsibilities are adopted through the Long-Range Tourism Plan, pay grade adjustments adopted for the Tourism Development Manager, Group Sales Supervisor and Marketing and Communications Supervisor.

GOALS:

SG1E: Increase annual conversion rate (visitors in market/media impressions) by 2.75%

SG1E: Decrease annual media spend to visitor spend ratio by 3%

DG1: Increase average monthly hotel room night demand by 3.5%

DG2: Increased requests for proposals (RFPs) sent to partners annually by 25%

DG3: Increase annual estimated economic impact of RFPs sent by 3%

DG4: Increase annual published earned media placements by 33%

DG5: Increase annual value of published earned media placements by 3%



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Services
Division: Tourist Development**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Visitors and Convention Bureau	3,508,455	18,269,485	18,549,308	14,882,524
Total Tourist Development	3,508,455	18,269,485	18,549,308	14,882,524

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Visitors and Convention Bureau	8.00	9.00	11.00
Total Tourist Development	8.00	9.00	11.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1E: Annual conversion rate (Visitors in Market/Media Impressions)	Effectiveness	2.48	0.00	2.55	2.62
SG1E: Annual media spend to visitor spend ratio	Efficiency	487.46	0.00	472.84	458.64
DG1: Average monthly hotel room night demand	Outcome	90,629.00	91,224.00	94,416.00	97,721.00
DG2: Request For Proposal's (RFP) sent annually	Output	30.00	28.00	35.00	44.00
DG3: Annual estimated economic impact of RFPs sent	Outcome	16,933.86	0.00	17,441.87	17,965.13
DG4: Annual published earned media placements	Outcome	86.00	59.00	71.00	95.00
DG5: Annual value of published earned media placements	Outcome	19,586.09	0.00	20,173.67	20,778.88



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

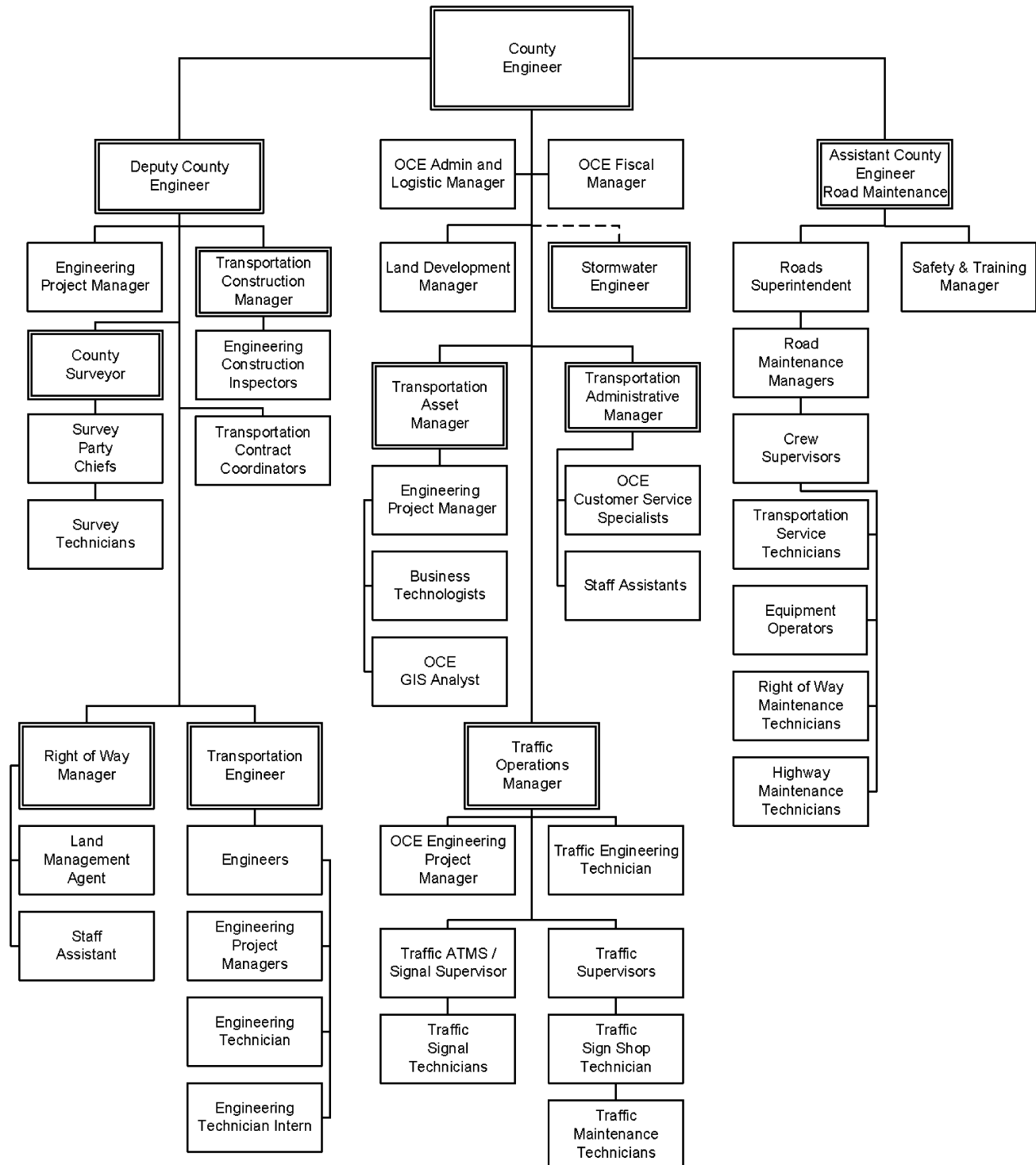
**Cost Center: Visitors and Convention Bureau
Funding Source: Tourist Development Tax**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Personnel	692,690	847,724	847,724	1,017,960
Operating	2,540,550	4,841,228	4,841,228	5,476,555
Capital	265,871	4,129,526	9,556,587	6,791,144
Debt Service	9,344	0	0	0
Non-operating	0	6,451,007	1,303,769	0
Reserves	0	2,000,000	2,000,000	1,596,865
Total Visitors and Convention Bureau Expenditures	3,508,455	18,269,485	18,549,308	14,882,524

<u>FTE Summary</u>	<u>FY 2023 Adopted</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>
Tourism Development Director	1.00	1.00	1.00
Tourism Development Manager	1.00	1.00	1.00
Industry Community Relations Specialist	0.00	0.00	1.00
Brand and Content Coordinator	1.00	1.00	1.00
Marketing and Communications Supervisor	1.00	1.00	1.00
Multimedia Digital Coordinator	0.00	0.00	1.00
Visitor Relations Representative	1.00	1.00	1.00
Tourism Development Specialist	1.00	1.00	1.00
Sales and Service Specialist	0.00	1.00	1.00
Group Sales Supervisor	1.00	1.00	1.00
Group Sales Coordinator	1.00	1.00	1.00
Total Visitors and Convention Bureau Full Time Equivalents	8.00	9.00	11.00

Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

**Office of the
County Engineer**





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Works Division: Transportation

MISSION:

Office of the County Engineer: To provide an efficient, economical and quality transportation network and stormwater system to meet diverse community needs, while ensuring the welfare of the general public and the preservation of the environment by using advanced technology, adaptable workforce, and proactive strategies.

Ocala Marion County Transit: SunTran's mission is to provide safe, comfortable, and accessible transit services as a viable means of mobility to the citizens and visitors of Ocala/Marion County.

DESCRIPTION:

Office of the County Engineer (OCE): is responsible for road related services including design, construction, preservation, emergency repairs and routine maintenance of the county's roadway system. OCE consists of several sections responsible for various programs including Engineering Services (road construction, surveying, design, asset management and right-of-way acquisition), Stormwater (drainage, NPDES, TMDL), Traffic Operations (signs, signals, and striping), Support Services (administration, customer service, safety and training, ROW permitting, development review), and Road Maintenance (roadway maintenance, pothole patching, grading, vegetative maintenance, etc.). OCE inspects public rights-of-way that have been accepted by the Board of County Commissioners for conditions caused by weather, normal deterioration, and emergency situations including, but not limited to, potholes, pavement decline, sinkholes, shoulder drop-offs, and sight obstructions, as well as assisting in stormwater control, and lime rock road restoration. OCE has the responsibility to respond, evaluate, and repair these issues.

Ocala Marion County Transit: On September 19, 2023, the City of Ocala and Marion County entered into a new Interlocal Agreement, which will end on September 30, 2027, for the operation and management of SunTran. As part of the new interlocal agreement, the budget process was revised to address operating needs for each fiscal year. For FY 2025, the City is requesting to maintain the 75% (City) and 25% (County) split based on our current service levels. In 2022, the City and Marion County were presented with and approved the ten-year update to SunTran's Transit Development Plan that serves as the basis for defining public transit needs which is a prerequisite to receiving state funds. The TDP addresses public transportation needs and solicits broad input by coordinating with other plans, conducting substantial public outreach, exploring community goals with decision-makers/stakeholders, and including a financial plan covering the costs to maintain and expand the system. The next TDP update is scheduled for 2027.

BUDGET PRIORITIES:

Office of the County Engineer: The Office of the County Engineer's FY 2024-25 budget contains several targeted items to improve the Department's service to the County. Items of note in this budgeting cycle include funding in Professional Services for a firm to conduct a PCI evaluation on the road network and funding in Communications services for wi-fi upgrades to the OCE buildings. Additionally, costs in Computer Software have increased as the Department continues to move toward high tech solutions to the challenges of maintaining such a large road network. In order to be able to maintain a safe and efficient transportation network, OCE also has a continuing need to replace aging equipment and fleet, which account for a large portion of the overall budget. New funding is also appropriated across projects in the five-year Transportation Improvement Program on an annual basis. This allows for the continued construction of new roadways and their associated infrastructure to provide for the growing population, industry, and business of the County, as well as the ongoing rehabilitation of the existing roadway network. OCE intends to present a staff reorganization to the Board during FY 2024 that will alleviate salary compression issues in field staff, potentially reclassify several positions to more closely align with their actual job functions, and provide for a more efficient reporting hierarchy. Financial implications for these changes are to be determined, but will result in an overall increase.

Ocala Marion County Transit: The funding is used to pay operational costs of SunTran, such as but not limited to: paying RATP Dev for the daily operation of SunTran, fuel for buses, utilities, facility maintenance costs, communication expenses, staff time spent on grants, etc. The City is requesting that Marion County provide a match of \$199,138 (25%) to the City's match of \$597,412 (75%) to be used as the local match toward a Florida Department of Transportation (FDOT) Public Transportation Grant (PTGA) and existing legacy Federal Transit Administration (FTA) 5307 grants. The proposed increase of \$10,235 from FY24 is needed to offset the expenses required to operate the system. In 2022, the contract with RATP Dev increased in order to retain and attract transit employees for SunTran. Inflation has also increased the costs of goods and services to maintain the system.



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

GOALS:

SG1D: Maintain the safety and integrity of the transportation network, as measured by the average PCI score of maintained paved roads

SG2B: Build and maintain an efficient transportation network, as measured by the annual and five-year average annual values of the road construction program

DG1: Deploy new signage or retrofit existing signage so street signs should meet Florida Highway Authority standards for retro reflectivity.

DG2: Service requests from citizens should be resolved in a timely and efficient manner in order to provide excellent customer service, with the goal of resolution within 14 days of service request receipt.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Works
Division: Transportation**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Ocala Marion County Transit	153,926	188,903	188,903	199,138
Road Construction 20% Gas Tax	975,558	1,361,171	5,351,900	5,516,067
Transportation	17,281,574	23,876,298	23,512,620	23,975,903
Transportation Transfers	19,461	0	0	0
Total Transportation	18,430,519	25,426,372	29,053,423	29,691,108

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Transportation	179.04	179.04	179.04
Total Transportation	179.04	179.04	179.04

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1D: Average PCI score of maintained paved roads annually	Effectiveness	66.00	0.00	68.00	70.00
SG2B: Five year average annual value of Road Construction Program in millions	Output	32.50	24.50	35.90	33.60
DG1: Signs meeting FHWA retro reflectivity standards	Effectiveness	74.00	98.00	60.00	80.00
DG2: Average time taken to resolve a service request in days	Efficiency	26.50	0.00	14.00	14.00

**Cost Center: Ocala Marion County Transit
Funding Source: County Transportation Maintenance Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	153,926	188,903	188,903	199,138
Total Ocala Marion County Transit Expenditures	153,926	188,903	188,903	199,138

**Cost Center: Road Construction 20% Gas Tax
Funding Source: 20% Gas Tax Construction Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	975,558	1,361,171	5,351,900	5,516,067
Total Road Construction 20% Gas Tax Expenditures	975,558	1,361,171	5,351,900	5,516,067



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Transportation
Funding Source: County Transportation Maintenance Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	10,435,192	13,418,788	13,288,788	13,969,912
Operating	4,986,511	5,836,828	5,985,530	5,894,083
Capital	1,721,588	4,620,182	4,237,802	4,111,408
Debt Service	138,283	0	0	0
Grants and Aid	0	500	500	500
Total Transportation Expenditures	17,281,574	23,876,298	23,512,620	23,975,903

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
County Engineer	0.50	0.50	0.50
Assistant County Administrator	0.27	0.27	0.27
Traffic Supervisor	2.00	2.00	2.00
Roads Superintendent	1.00	1.00	1.00
County Engineer Administrative Logistics Manager	0.00	0.00	1.00
Transportation Administrative Manager	1.00	1.00	1.00
Deputy County Engineer	1.00	1.00	1.00
Transportation Asset Manager	1.00	1.00	1.00
Road Maintenance Manager	3.00	3.00	3.00
Crew Supervisor	10.00	10.00	10.00
County Engineering Project Manager	1.00	1.00	1.00
Assistant County Engineer for Traffic	1.00	0.00	0.00
Engineering Project Manager I	4.00	4.00	4.00
Safety and Training Manager	1.00	1.00	1.00
Land Development Manager	1.00	1.00	1.00
Traffic Operations Manager	0.00	1.00	1.00
Assistant County Engineer Road Maintenance	1.00	1.00	1.00
Transportation Engineer	1.00	1.00	1.00
Engineering Construction Inspector	10.00	10.00	10.00
Engineer	3.00	3.00	3.00
Survey Technician	2.00	2.00	2.00
Traffic ATMS Signal Supervisor	1.00	1.00	1.00
County Surveyor	1.00	1.00	1.00
Engineering Technician III	1.00	1.00	1.00
Engineering Technician Intern	1.00	1.00	1.00
Business Technologist	2.00	2.00	2.00
Right of Way Manager	1.00	1.00	1.00
County Engineer Geographic Information Systems Analyst	1.00	1.00	1.00
Traffic Sign Shop Technician	1.00	1.00	1.00
Survey Party Chief	2.00	2.00	2.00
Traffic Engineering Technician	1.00	1.00	1.00
Traffic Signal Technician	4.00	4.00	4.00
Transportation Construction Manager	1.00	1.00	1.00
Traffic Maintenance Technician	9.00	9.00	9.00
Transportation Contract Coordinator	1.00	1.00	2.00
Land Management Agent	1.00	1.00	0.00
Development Review Coordinator	1.00	1.00	0.00
Executive Coordinator	0.27	0.27	0.27
Land Management Agent	0.00	0.00	1.00
Administrative Staff Assistant	1.00	1.00	0.00
Staff Assistant IV	3.00	3.00	3.00
Budget and Administrative Coordinator	1.00	1.00	0.00



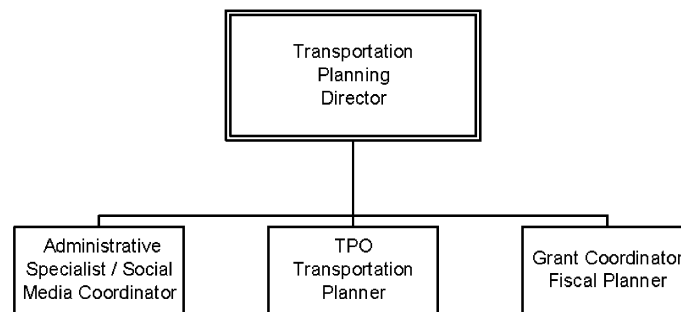
**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
County Engineer Customer Service Specialist	7.00	7.00	7.00
County Engineer Fiscal Manager	0.00	0.00	1.00
Heavy Equipment Operator	20.00	20.00	20.00
County Engineer Medium Equipment Operator	25.00	25.00	25.00
Highway Maintenance Technician	11.00	11.00	11.00
Right of Way Maintenance Technician	12.00	12.00	12.00
Light Equipment Operator	21.00	21.00	21.00
Transportation Service Technician	4.00	4.00	4.00
Total Transportation Full Time Equivalents	179.04	179.04	179.04

**Cost Center: Transportation Transfers
Funding Source: County Transportation Maintenance Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Interfund Transfers	19,461	0	0	0
Total Transportation Transfers Expenditures	19,461	0	0	0

**Transportation
Planning
Organization**





**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Works
Division: Transportation Planning Organization**

MISSION:

To plan for a future transportation system that is safe and accessible for the residents and visitors of our community.

DESCRIPTION:

The Transportation Planning Organization (TPO) is a federally mandated, locally governed public organization responsible for coordinating transportation projects, including highway, transit, rail, bicycle, pedestrian, and paratransit, throughout Marion County. The TPO allocates federal transportation funds and works to improve the region's transportation system by developing a variety of plans and programs. The TPO's primary partners include the Cities of Belleview, Dunnellon and Ocala, Marion County and the Florida Department of Transportation. The TPO is governed by a 12-member board of locally-elected officials.

BUDGET PRIORITIES:

The TPO will utilize federal and state funding to complete core programs and planning products in order to meet state and federal requirements.

GOALS:

SG1D: Develop an Active Transportation Plan

SG4A: Develop a new five-year Transportation Disadvantaged Service Plan (TDSP).

DG1: Completing the annual development of the FY 26 to FY 30 Transportation Improvement Program (TIP)

DG2: Completing the annual List of Priority Projects (LOPP)

DG3: Conduct updates to the programs for the Transportation Disadvantaged Local Coordinating Board (TDLCB), including the Transportation Disadvantaged Service Plan (TDSP) and the 2050 Long Range Transportation Plan (LRTP);



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Public Works

Division: Transportation Planning Organization

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
TPO Federal Highway Administration	413,016	1,040,996	1,040,996	1,011,323
TPO Federal Transit Administration	89,922	57,518	57,518	77,989
TPO Transportation Disadvantaged	23,422	29,212	29,212	30,735
Total Transportation Planning Organization	526,360	1,127,726	1,127,726	1,120,047

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
TPO Federal Highway Administration	4.61	4.77	3.76
TPO Federal Transit Administration	0.12	0.00	0.00
TPO Transportation Disadvantaged	0.27	0.23	0.24
Total Transportation Planning Organization	5.00	5.00	4.00

**Cost Center: TPO Federal Highway Administration
Funding Source: TMF Transportation Planning Organization**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	279,738	511,278	511,278	436,819
Operating	128,172	529,718	529,718	574,504
Capital	1,996	0	0	0
Debt Service	3,110	0	0	0
Total TPO Federal Highway Administration Expenditures	413,016	1,040,996	1,040,996	1,011,323

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Transportation Planning Director	0.91	0.96	0.96
TPO Transportation Planner	0.98	0.99	0.98
TPO Principal Transportation Planner	0.96	0.99	0.00
Grants Coordinator and Fiscal Planner	0.80	0.87	0.86
Administrative Specialist III Social Media Coord	0.96	0.96	0.96
Total TPO Federal Highway Administration Full Time Equivalents	4.61	4.77	3.76



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: TPO Federal Transit Administration
Funding Source: TMF Transportation Planning Organization**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	11,649	0	0	0
Operating	76,106	0	0	0
Capital	1,438	0	0	0
Debt Service	729	0	0	0
Reserves	0	57,518	57,518	77,989
Total TPO Federal Transit Administration Expenditures	89,922	57,518	57,518	77,989

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Transportation Planning Director	0.05	0.00	0.00
TPO Principal Transportation Planner	0.02	0.00	0.00
Grants Coordinator and Fiscal Planner	0.05	0.00	0.00
Total TPO Federal Transit Administration Full Time Equivalents	0.12	0.00	0.00

**Cost Center: TPO Transportation Disadvantaged
Funding Source: TMF Transportation Planning Organization**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	20,591	23,863	23,863	26,052
Operating	2,831	5,349	5,349	4,683
Total TPO Transportation Disadvantaged Expenditures	23,422	29,212	29,212	30,735

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Transportation Planning Director	0.04	0.04	0.04
TPO Transportation Planner	0.02	0.01	0.02
TPO Principal Transportation Planner	0.02	0.01	0.00
Grants Coordinator and Fiscal Planner	0.15	0.13	0.14
Administrative Specialist III Social Media Coord	0.04	0.04	0.04
Total TPO Transportation Disadvantaged Full Time Equivalents	0.27	0.23	0.24



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Public Works

Division: Other Road Improvements

<u>Division Expenditure Budget Summary</u>		FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Road Capital		0	2,012,571	2,012,571	2,012,571
Total Other Road Improvements		0	2,012,571	2,012,571	2,012,571

Cost Center: Road Capital
Funding Source: General Fund

<u>Expenditures</u>		FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital		0	300,000	300,000	300,000
Total Road Capital Expenditures		0	300,000	300,000	300,000

Cost Center: Road Capital
Funding Source: American Rescue Plan LATCF Fund

<u>Expenditures</u>		FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital		0	1,712,571	1,712,571	1,712,571
Total Road Capital Expenditures		0	1,712,571	1,712,571	1,712,571



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Works Division: Property Management

MISSION:

To provide timely and cost-effective real estate services for all County departments in regards to the stewardship of County-owned right-of-way, easements, and other real property.

DESCRIPTION:

Property Management processes right-of-way acquisitions, plat vacations, road closings, surplus properties, leases for County-owned properties, etc. It also performs research and executes the conveyance of property interest to and from Marion County, including deeds, drainage easements, ingress/egress easements, right-of-way easements, and all other County property transfers.

BUDGET PRIORITIES:

The Property Management budget contains funding for appraisal services on real property that the County intends to purchase, as well as funding for the maintenance of parcels which the County has previously acquired.

It also includes funding for certain legal requirements associated with property acquisition, such as taxes, fees, and required advertisements.

GOALS:

SG4A: Successfully acquire the necessary property to allow continued development of the road network as indicated in the annual Transportation Improvement Program (TIP).

SG4A: Deliver the most affordable real estate transactions possible for the County on an annual basis to allow for continued development of the road network, placement of fire stations, and other necessary expansion.

SG4A: Maintain positive relationships with citizens of Marion County by providing a fair and equitable value on properties purchased, while striving to be good stewards of taxpayer funds by keeping cost margins as close as reasonably possible on an annual basis.

DG1: Effectively advertise and sell surplus properties owned by Marion County on an annual basis.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Works
Division: Property Management**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Property Engineering Services	65,595	90,116	90,116	96,646
Total Property Management	65,595	90,116	90,116	96,646

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Property Engineering Services	1.00	1.00	1.00
Total Property Management	1.00	1.00	1.00

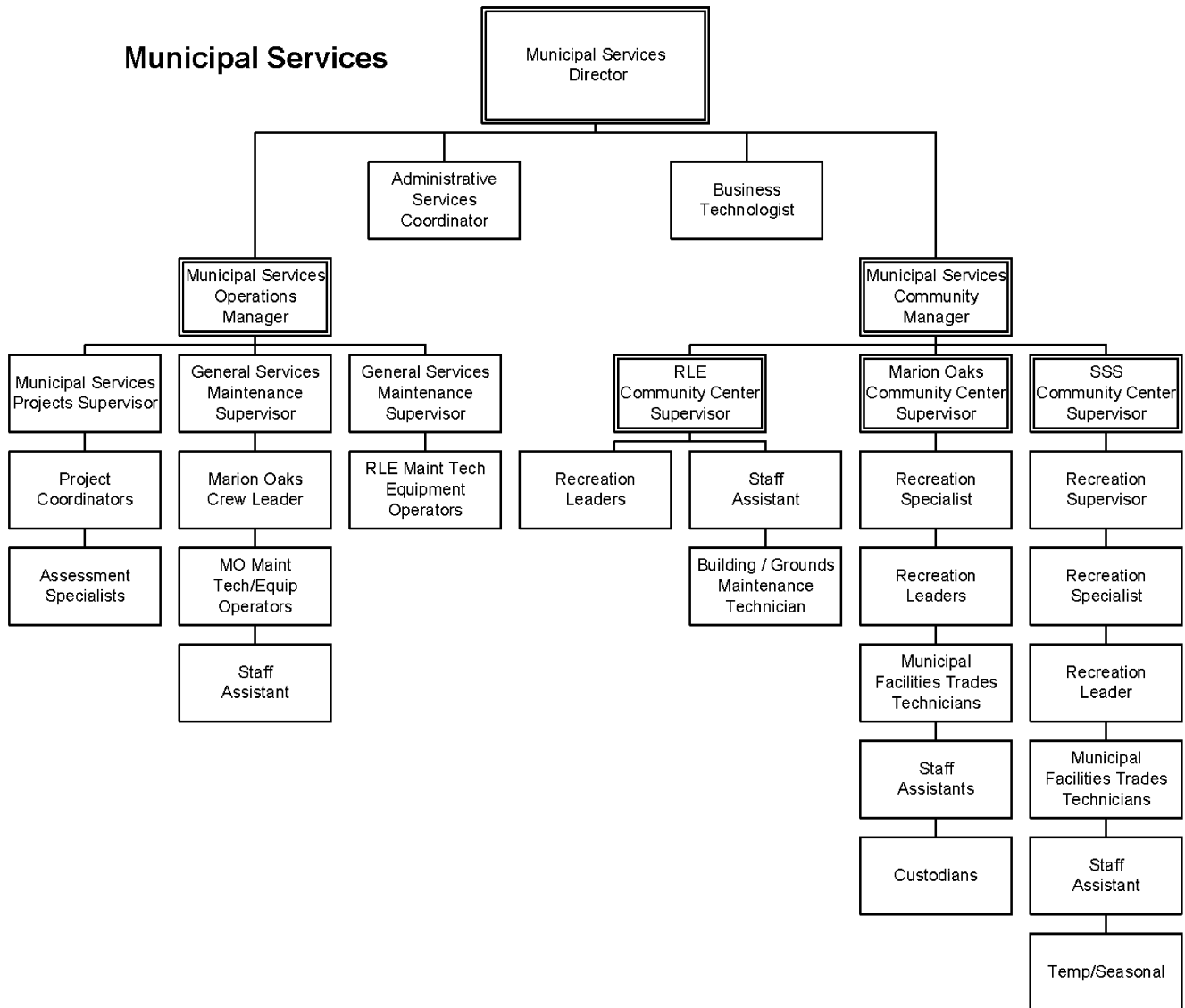
<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG4A: Parcels acquired through right of way acquisition process annually	Effectiveness	40.00	45.00	50.00	100.00
SG4A: Cost per acre of vacant parcels acquired (in thousands) annually	Efficiency	120.00	0.00	100.00	100.00
SG4A: Cost per acre of improved parcels acquired (in thousands) annually	Efficiency	820.00	0.00	800.00	800.00
SG4A: Percentage over/under actual cost of parcel acquired vs appraised value annually	Efficiency	25.00	0.00	20.00	20.00
SG4A: Percentage over/under actual cost of parcel acquired vs fair market value annually	Efficiency	33.00	0.00	30.00	30.00
DG1: Marion County properties sold through surplus sales annually	Output	31.00	0.00	20.00	31.00

**Cost Center: Property Engineering Services
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	65,133	69,939	69,939	72,838
Operating	462	20,177	20,177	23,808
Total Property Engineering Services Expenditures	65,595	90,116	90,116	96,646

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Land Management Agent	1.00	1.00	0.00
Land Management Agent	0.00	0.00	1.00
Total Property Engineering Services Full Time Equivalents	1.00	1.00	1.00

Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Works Division: Municipal Services

MISSION:

To promote economic development by creating safer, more attractive, and desirable communities that improve the quality of life for its citizens.

By developing and implementing Municipal Services Taxing Units (MSTUs), Municipal Services Benefit Units (MSBUs) and Road Assessment projects, the MSTU/Assessment department aims to provide essential municipal services not covered by general tax funds, thereby enhancing the overall well-being of the community and attracting new residents, businesses, and investments to the area.

DESCRIPTION:

The MSTU/Assessment department has a crucial role in providing municipal services to property owners residing in various communities in Marion County. The department is responsible for implementing MSTUs and MSBUs, which are mechanisms through which property owners can access services such as street lighting, mowing, recreation services and facilities, landscaping enhancements, and road maintenance, as well as road improvements, including new construction, resurfacing of existing roadways, and overlay of pavement.

The MSTU/Assessment department is comprised of several specialized teams, including MSTU/Assessments, Marion Oaks Recreation, Marion Oaks General Services, Rainbow Lakes Estates Municipal Service District, and Silver Springs Shores Recreation. These teams are responsible for providing specific services to property owners, and the revenues generated from the assessments stay within the boundary of their respective areas.

Currently, Marion County has over 50 active MSTUs and MSBUs. The Director of the MSTU Department serves as the appointed Staff Liaison for all of these units, with the exception of Fire, Solid Waste, and Stormwater, which separate departments manage. The MSTU staff also works closely with the Building Department, reviewing permits to ensure that pro-rated Fire, Solid Waste, and Stormwater assessments are assigned correctly during the application process.

One of the assessment program's key benefits is that it allows road improvements to be borne by those who directly benefit from these improvements rather than the general taxpayer. The MSTU/Assessment department is funded exclusively from the collections of ad-valorem and non-ad valorem assessments, which are collected on the annual property tax bills.

BUDGET PRIORITIES:

MSTU's priorities are to streamline operations and management, foster succession capabilities and knowledge transfer, enhance communication channels, and provide better development opportunities. It also aims to align the MSTU Department with the County's overall organization.

MSTU has added one full-time Assessment Specialist in this budget, resulting in a total of two full-time and one part-time Assessment Specialist. This adjustment aims to facilitate cross-training within the MSTU Assessment office.

GOALS:

SG3A: Foster Economic Growth by providing safer, more vibrant, and desirable communities while enhancing our citizen's quality of life. MSTU supports this strategic goal by ensuring that neighborhoods have a cost-effective means to maintain their subdivision roads.

DG1: Provide effective support services to municipal districts in Marion County.

DG2: Increase citizen involvement in the MSTU / MSBU process.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Public Works

Division: Municipal Services

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Assessments Public Assistance	18,817	25,000	25,000	25,000
Municipal Services	624,141	757,679	757,679	879,839
Total Municipal Services	642,958	782,679	782,679	904,839

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Municipal Services	7.50	7.84	8.84
Total Municipal Services	7.50	7.84	8.84

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG3A: Cost per mile to construct subdivision roads	Efficiency	0.00	0.00	1,046,000.00	1,000,000.00
SG3A: Cost per mile to overlay/resurface subdivision roads	Efficiency	0.00	0.00	370,000.00	370,000.00
SG3A: Cost per mile to reclaim/resurface subdivision roads	Efficiency	0.00	0.00	475,000.00	475,000.00
SG3A: Cost per mile to regrade subdivision roads	Efficiency	0.00	0.00	3,600.00	3,600.00
DG1: Number of MSBUs/MSTUs managed per FTE	Effectiveness	0.00	0.00	8.50	9.50
DG2: Average number of citizens attending community meetings	Outcome	0.00	0.00	10.00	15.00

Cost Center: Assessments Public Assistance

Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	18,817	25,000	25,000	25,000
Total Assessments Public Assistance Expenditures	18,817	25,000	25,000	25,000



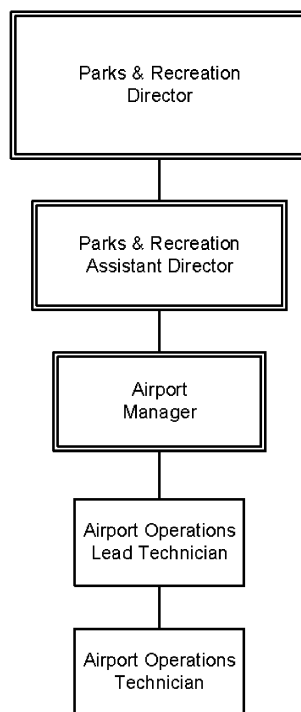
**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Municipal Services
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	575,252	684,013	608,548	766,045
Operating	39,635	73,666	149,131	90,024
Capital	1,992	0	0	23,770
Debt Service	7,262	0	0	0
Total Municipal Services Expenditures	624,141	757,679	757,679	879,839

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Municipal Services Director	1.00	1.00	1.00
Assessment Specialist I	0.50	0.50	1.50
Assessment Specialist II	1.00	1.00	1.00
Municipal Services Project Manager	1.00	0.00	0.00
Municipal Services Project Supervisor	0.00	1.00	1.00
Municipal Services Operations Manager	0.00	0.34	0.34
Business Technologist	1.00	1.00	1.00
Projects Coordinator II	2.00	2.00	2.00
Administrative Services Coordinator	1.00	1.00	0.00
Administrative Services Coordinator	0.00	0.00	1.00
Total Municipal Services Full Time Equivalents	7.50	7.84	8.84

**Marion County
Airport**





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Works Division: Airport

MISSION:

To continue providing a modern and safe airfield for all aviation platforms; with focus on an exciting growth effort in the aviation industry while ensuring X35 remains a favorite among aviators.

DESCRIPTION:

The Marion County Airport maintains compliance with all federal and state aeronautical regulations while providing aviation services to local and transient operators. With the recent addition of 20 new hangars in 2023, the Airport manages 68 t-hangars and 23 land leases with 6 sub-leases on a monthly/annual basis. Furthermore, X35 is a nationally recognized fuel destination for aircraft operating in and through the north Florida region. The Airport maintains a 24,000-gallon self-service fuel island enabling 24/7 access, retailing well-over 100k gallons annually to the aviation industry. Finally, the Airport holds a shared responsibility as an aviation contributor to all aviation issues and concerns throughout Marion County.

BUDGET PRIORITIES:

The Marion County Airport budget will focus on improvements to current structures and amenities to meet the needs of existing and potential clientele at the Airport. Minimum increases within operating budget are aligned with 5-year spending trends and projected needs at the Airport. The Airport has a large Parallel Taxiway project that has substantial funding from FAA and FDOT slated for construction in FY25. This project will increase aviation services and operational safety at the Airport.

GOALS:

SG1D: Customer Experience-Customer Service

The Department is adding efforts to the collection of customer experience and satisfaction through additional surveys after office/staff interactions, monthly tenant feedback and events.

DG1: Number of aircrafts utilizing airport per VirTower reporting

The Department is focused on expanding airfield operations and improvements that will increase and attract new businesses and users to the airport.

DG2: Airport lease occupancy rate

The Department has prioritized the need to quickly work with local businesses and individuals who want to utilize the airport for their airfield needs. The ability to handle leases effectively in the County's best interest will continue the growth of the Airport.

DG3: Employee Turnover

The FY25 budget highlights the Department's investment to expanding on the diverse training efforts that will relieve current workload, turnover and expand upon current customer service over the next 1-2 years.

DG4: Average number of transactions utilizing the fuel system per day

The Department has prioritized all revenue streams at the airport as these operations are essential to the continued growth and future expansion projects at the Airport. Due to newer technologies the airport will be able to better track the fuel system users.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Works
Division: Airport**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Marion County Airport	841,623	1,796,757	2,027,427	8,564,681
Total Airport	841,623	1,796,757	2,027,427	8,564,681

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Marion County Airport	3.00	3.00	3.00
Total Airport	3.00	3.00	3.00

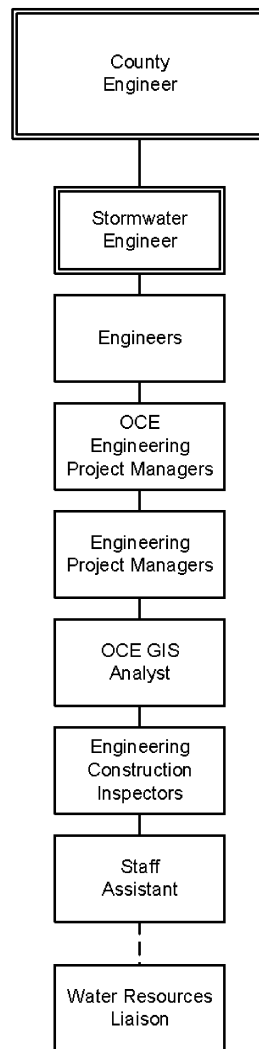
<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1D: Percentage of surveys returned with responses	Effectiveness	0.00	0.00	10.00	20.00
DG1: Number of aircrafts utilizing airport per Vir Tower reporting	Input	29,284.00	20,000.00	22,000.00	24,200.00
DG2: Airport lease occupancy rate (number of days occupied/total number of days)	Efficiency	98.50	0.00	98.00	99.00
DG3: Annual employee turnover rate	Effectiveness	33.00	0.00	33.00	33.00
DG4: Average number of transactions utilizing the fuel system per day	Outcome	9.08	0.00	9.94	10.94

**Cost Center: Marion County Airport
Funding Source: Marion County Airport Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	221,757	242,112	242,112	250,014
Operating	583,041	725,365	761,815	669,039
Capital	1,503	739,612	933,482	7,503,643
Debt Service	322	0	0	0
Interfund Transfers	35,000	35,000	35,000	35,000
Reserves	0	54,668	55,018	106,985
Total Marion County Airport Expenditures	841,623	1,796,757	2,027,427	8,564,681

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Airport Manager	1.00	1.00	1.00
Airport Operations Lead Technician	1.00	1.00	1.00
Airport Operations Technician	1.00	1.00	1.00
Total Marion County Airport Full Time Equivalents	3.00	3.00	3.00

Stormwater
Program





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Works Division: Stormwater Program

MISSION:

To maintain regulatory compliance with federal, state, and local regulations and serves to protect and preserve our water resources and transportation network by addressing water quality and quantity issues.

DESCRIPTION:

The Stormwater Program works to ensure compliance with Phase II of the federal Clean Water Act's National Pollution Discharge Elimination System (NPDES) Program through the implementation of best management practices (BMPs). Phase II of the NPDES Program includes addressing stormwater runoff from small Municipal Separate Storm Sewer Systems (MS4), which the County's system qualifies as. In addition to the NPDES permit, the County is required to address Total Maximum Daily Load (TMDL) allocations as determined by the Florida Department of Environmental Protection, which are based on the amount of pollutants a waterbody can receive and still meet water quality standards.

The Stormwater Program implements a watershed management approach to identify water quality and quantity needs throughout the County's stormwater infrastructure, resulting in the identification of capital retrofit projects that work to reduce pollutant loading to water resources and improve flooding and drainage issues along the transportation network. A proactive scheduling approach is used to address operation and maintenance needs for the drainage infrastructure throughout the County. Routine maintenance of the stormwater management system includes mowing nearly 3,000 drainage retention areas five times per year, sweeping the county-maintained curbed streets ten months out of the year, and vegetative maintenance of fence lines, rip-rap, and wet detention areas.

BUDGET PRIORITIES:

The Stormwater budget provides for the minimum control measures required by the NPDES permit, which are meant to reduce the discharge of pollutants into our water resources. There is funding for public education and outreach, illicit discharge detection and elimination, construction site runoff monitoring and control, and annual maintenance of County stormwater system assets. An item of note for FY 2024-25 is funding for a Stormwater Inventory Assessment, which will allow for a consultant to perform a comprehensive inventory of all Stormwater assets throughout the County.

Additionally, there is funding for capital projects, which are referenced in the 5-year Stormwater Implementation Program (SIP), which is updated annually. These projects typically serve to retrofit existing drainage retention areas with bio-absorptive media to remove pollutants such as nitrogen before it reaches the aquifer. There is also funding for watershed management plan updates, major maintenance projects, and pipe and swale restoration projects.

GOALS:

SG1A: Inform the community to empower citizens, visitors, and businesses by providing accurate educational material on how to protect our water resources with the goal of reaching at least 10 impressions per person.

SG2A: Update watershed management plans which will serve to identify future capital projects for water quality and quantity improvements throughout the County.

SG2A: Construct stormwater improvements to address flooding issues along the major road network to reduce pollutants picked up by additional waters staging on land surfaces, as well as increasing traffic mobility and safety among other issues, as measured by the number of best management practices (BMPs) constructed per year.

DG1: Develop efficient maintenance contracts and bids to decrease the rates paid for routine maintenance.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Works
Division: Stormwater Program**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Stormwater Program	5,802,637	16,672,515	16,292,406	18,071,069
Total Stormwater Program	5,802,637	16,672,515	16,292,406	18,071,069

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Stormwater Program	13.02	13.02	13.02
Total Stormwater Program	13.02	13.02	13.02

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1A: Impressions per person for Public Education Countywide	Efficiency	9.45	10.00	10.00	10.00
SG2A: Best management practices constructed annually	Output	1.65	1.65	0.68	1.00
DG1: Cost per acre of drainage retention areas mowed annually	Efficiency	53.78	0.00	59.00	64.29
DG1: Cost per lane mile of streets swept annually	Efficiency	49.45	0.00	59.00	73.77

**Cost Center: Stormwater Program
Funding Source: Stormwater Program**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	1,069,153	1,382,603	1,382,603	1,349,772
Operating	1,229,343	3,879,512	3,879,512	4,134,251
Capital	3,473,484	8,931,146	8,931,146	10,581,083
Debt Service	25,029	0	0	0
Grants and Aid	5,628	106,000	106,000	6,000
Reserves	0	2,373,254	1,993,145	1,999,963
Total Stormwater Program Expenditures	5,802,637	16,672,515	16,292,406	18,071,069

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
County Engineer	0.50	0.50	0.50
Assistant County Administrator	0.26	0.26	0.26
County Engineering Project Manager	2.00	2.00	2.00
Stormwater Engineer	1.00	1.00	1.00
Engineering Project Manager I	2.00	2.00	2.00
Engineering Construction Inspector	3.00	3.00	3.00
Engineer	2.00	2.00	2.00
County Engineer Geographic Information Systems Analyst	1.00	1.00	1.00
Executive Coordinator	0.26	0.26	0.26
Staff Assistant IV	1.00	1.00	1.00
Total Stormwater Program Full Time Equivalents	13.02	13.02	13.02



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Works Division: Water Resources

MISSION:

To promote an awareness of both the protection and efficient use of water resources throughout the County.

DESCRIPTION:

Marion County is home to numerous water features which are widely-known for their clarity, ecosystems, fisheries, and recreational enjoyment. The Water Resources Program works in conjunction with the Office of the County Engineer and Utilities Department to empower our citizens, visitors, and businesses by providing accurate educational material on how to protect and conserve our most vital resource.

The Water Resources Program is responsible for activities associated with long range water supply planning and aquifer protection. Efforts include local and State legislative development, coordination with Water Management Districts, the Florida Department of Environmental Protection (FDEP), Florida Department of Agricultural and Consumer Services (FDACS), water supply authorities, and various County offices.

The program considers negative impacts to water supply, not only from usage, but also from point and non-point pollution sources such as wastewater discharges, septic system impacts, manure management, stormwater, fertilizers and pesticides, etc. The program seeks to educate the public with consistent messages and to implement, administer, and manage initiatives county-wide that are focused on the efficient and clean use of water.

BUDGET PRIORITIES:

The Water Resources budget priority for FY 2024-25 will focus on irrigation and landscape retrofits by directing more resources towards providing additional rebates as well as increased promotion and outreach related to the retrofit program. Less focus will be placed on irrigation audits due to overlapping efforts for irrigation audits with the Withlacoochee Regional Water Supply Authority.

GOALS:

SG1E: Participate in community outreach events and workshops and distribute literature to citizens emphasizing the need to protect our water resources.

SG1D: Maintain an efficient cost per impression for public education, with a goal of \$0.10 per view per year.

SG4C: Monitor and manage the Floridan Aquifer's water quality and quantity to achieve and maintain 150 gallon daily per capita water use or less with public supply through 2025.

SG4C: Promote water conservation efforts, such as the Landscape Irrigation Retrofit and Toilet Rebate programs, as well as assist with the coordination of local conservation efforts between the Office of the County Engineer and Utilities Departments, as measured by the number of grants awarded per year.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Works
Division: Water Resources**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Water Resources	135,088	264,624	264,624	279,489
Total Water Resources	135,088	264,624	264,624	279,489

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Water Resources	1.00	1.00	1.00
Total Water Resources	1.00	1.00	1.00

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1E: Distribute Water Efficiency literature annually	Output	2,486.00	2,000.00	2,000.00	2,000.00
SG1E: Participate in community outreach workshops and events annually	Effectiveness	15.00	25.00	10.00	15.00
SG1D: Cost per impression for public education efforts annually	Efficiency	0.05	0.00	0.01	0.10
SG4C: Water conservation grants awarded/overseen annually	Effectiveness	3.00	0.00	4.00	4.00
SG4C: Daily water usage in gallons per capita annually	Outcome	0.00	0.00	150.00	150.00

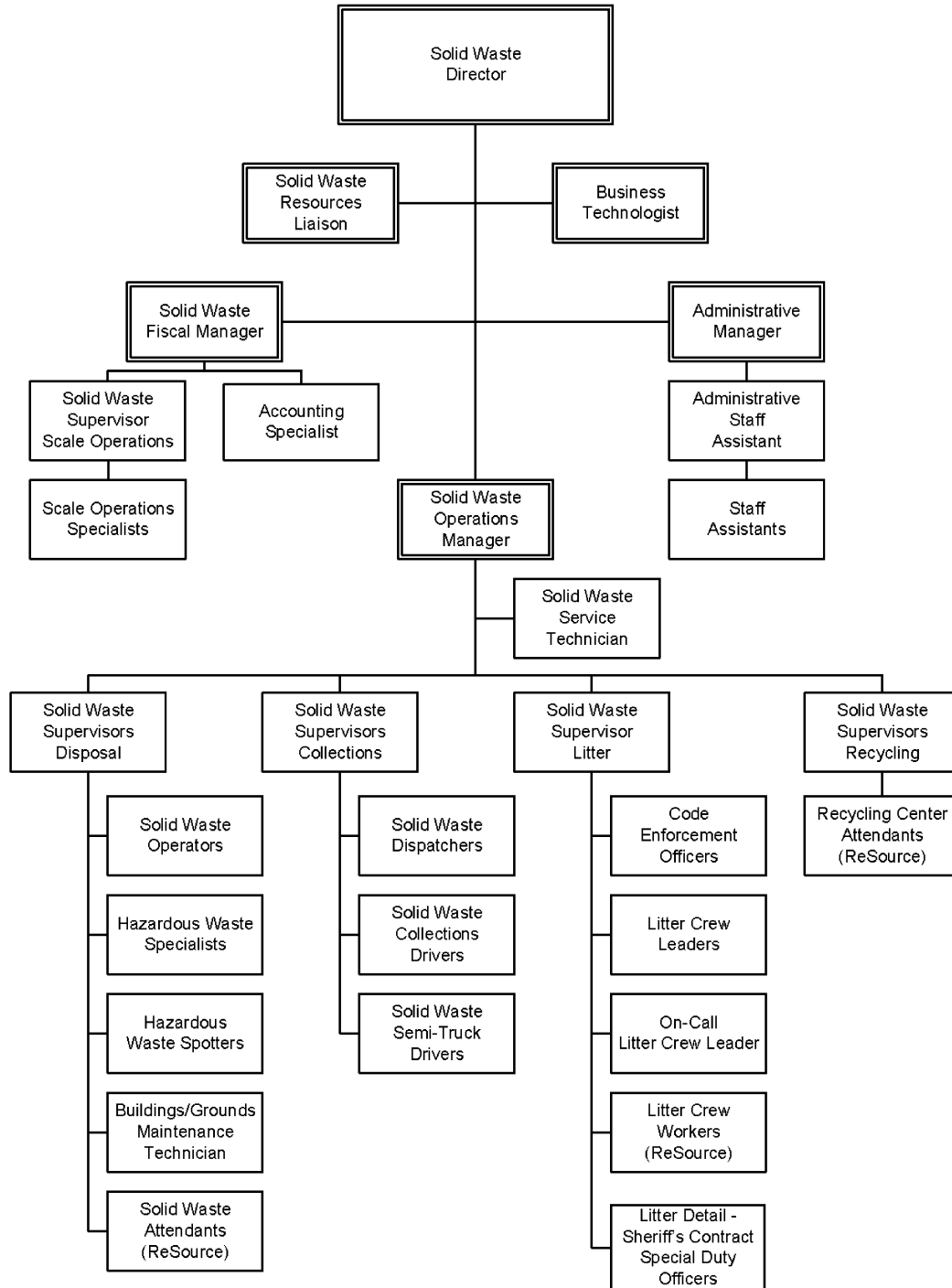
**Cost Center: Water Resources
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	55,390	80,771	89,771	89,263
Operating	78,277	183,853	174,853	190,226
Capital	1,022	0	0	0
Debt Service	399	0	0	0
Total Water Resources Expenditures	135,088	264,624	264,624	279,489

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Water Resources Liaison	1.00	1.00	1.00
Total Water Resources Full Time Equivalents	1.00	1.00	1.00

Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Solid Waste





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Works Division: Solid Waste

MISSION:

To ensure the delivery of an integrated, cost-effective, and environmentally sound solid waste management system, and to promote sustainable community programs and policies throughout Marion County.

DESCRIPTION:

The Solid Waste Department is comprised of three divisions inclusive of disposal, collections and litter control and recycling.

The disposal division is responsible for the operations of the scale facility which screens waste, weighs vehicles, computes charges and provides quality service to our customers. Other components of this division include operations of the transfer station, citizens drop off area, yard waste and household hazardous waste areas. This division also monitors and maintains three closed landfills.

The collection division provides transportation of waste and recycling from eighteen (18) residential convenience centers. The garbage and yard waste collected is moved to the Baseline Landfill, while recycling and metals are direct hauled to the appropriate recycler. An additional function of this division is the oversight of litter collection on county right of ways. The litter program is to mitigate the effects of litter and illegal dumping in Marion County. This program has 4 code enforcement positions focused on investigations, educating the public, as well as citing offenders who choose to trash our community. Supplemental services managed around litter include litter collection with community service workers, inmates and the Adopt-A-Road program.

The recycling division is responsible for staffing and the operation of eighteen (18) recycling centers located throughout the county. Staffs' key objectives are to provide customer service, ensure efficient throughput of customers and ensure the safety of our citizens. Staff supports the collection of various types of waste which include garbage, yard waste, recyclables, household hazardous, metals, electronics, tires and furniture.

BUDGET PRIORITIES:

The Solid Waste budget for fiscal year 2024-2025 shows significant financial changes to both revenues and expenditures. On the revenue side, the Board recently approved increases to the landfill disposal gate rates. These new gate rates take effect May 1, 2024 and are estimated to increase the department's revenue by \$1.4M next fiscal year. On the expenditure side, the department has several priorities for personnel, operating and capital included in next fiscal year's budget. Personnel changes include 1 new FTE Business Technologist, 2 Part Time Litter Crew Leaders, and 4 Reclassifications. These staffing changes will improve the level of service, optimize productivity and reduce department costs. In the operating portion of the budget, the department has experienced a significant increase in the cost to do businesses. Specifically, the contract services and the landfill closure/post closure liability accounts are shown to have the largest increases in the adopted budget. Lastly, the department has also prioritized several high cost capital items for replacement. These items are 1 excavator, 1 grapple truck, 2 roll off trucks, 1 semi-tractor trailer truck, 8 compactors and 21 containers. All of the listed items are crucial for efficient daily operations

GOALS:

SG1: Reduce the contamination percentage of recyclable material by 10% through effective communication from staff at the Recycle Center locations.

DG1: Improve load efficiency for collection trucks

DG2: Reduce wait times at the Baseline Landfill to improve the customer experience

DG3: Successfully pass (DEP) Department of Environmental Protection inspections to remain in compliance for waste management current and future operations.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Works
Division: Solid Waste**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Solid Waste Collection	4,908,674	6,354,832	6,209,435	7,687,217
Solid Waste Disposal	20,355,020	50,551,506	57,035,277	53,435,826
Solid Waste Recycling	2,792,801	7,093,931	4,865,908	4,963,785
Total Solid Waste	28,056,495	64,000,269	68,110,620	66,086,828

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Solid Waste Collection	39.00	39.00	40.20
Solid Waste Disposal	29.42	29.42	30.42
Solid Waste Recycling	2.00	2.00	2.00
Total Solid Waste	70.42	70.42	72.62

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1: Percent of contaminated recyclable material	Effectiveness	35.92	31.33	32.33	32.33
DG1: Increase roll off truck average tonnage per load (40YD)	Efficiency	8.83	0.00	9.00	10.00
DG2: Increase the average number of scale transactions per hour	Efficiency	52.00	0.00	55.00	60.00
DG3: Obtain score 95% or higher on DEP inspections	Outcome	100.00	0.00	95.00	95.00

**Cost Center: Solid Waste Collection
Funding Source: Solid Waste Disposal Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	2,609,667	2,945,959	2,945,959	3,115,243
Operating	2,298,993	3,042,377	2,896,980	2,993,866
Capital	0	366,496	366,496	1,578,108
Debt Service	14	0	0	0
Total Solid Waste Collection Expenditures	4,908,674	6,354,832	6,209,435	7,687,217

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Solid Waste Supervisor	3.00	3.00	3.00
Code Enforcement Officer	4.00	4.00	4.00
Solid Waste Dispatcher	2.00	2.00	2.00
Solid Waste Semi Truck Driver	2.00	2.00	4.00
Solid Waste Collections Driver	19.00	19.00	17.00
Solid Waste Service Technician	1.00	1.00	1.00
Solid Waste Litter Specialist	2.00	2.00	0.00
Litter Crew Leader	6.00	6.00	9.20
Total Solid Waste Collection Full Time Equivalents	39.00	39.00	40.20



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Solid Waste Disposal
Funding Source: Solid Waste Disposal Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	2,378,613	2,566,226	2,566,226	2,727,789
Operating	17,973,703	11,492,155	11,637,552	15,725,454
Capital	0	22,776,329	29,131,021	10,205,986
Debt Service	2,704	0	0	0
Reserves	0	13,716,796	13,700,478	24,776,597
Total Solid Waste Disposal Expenditures	20,355,020	50,551,506	57,035,277	53,435,826

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Solid Waste Director	1.00	1.00	1.00
Assistant County Administrator	0.21	0.21	0.21
Solid Waste Operations Manager	1.00	1.00	1.00
Solid Waste Supervisor	2.00	3.00	3.00
Solid Waste Resources Liaison	1.00	1.00	1.00
Solid Waste Fiscal Manager	1.00	1.00	1.00
Business Technologist	0.00	0.00	1.00
Hazardous Waste Specialist	4.00	4.00	4.00
Executive Coordinator	0.21	0.21	0.21
Accounting Specialist II	1.00	1.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	0.00	1.00	1.00
Staff Assistant II	1.00	0.00	0.00
Scale Operations Supervisor	1.00	0.00	0.00
Scale Operations Specialist	5.00	5.00	5.00
Administrative Manager	1.00	1.00	1.00
Solid Waste Operator	6.00	6.00	6.00
Building and Grounds Maint Tech I	1.00	1.00	1.00
Hazardous Waste Spotter	2.00	2.00	2.00
Total Solid Waste Disposal Full Time Equivalents	29.42	29.42	30.42

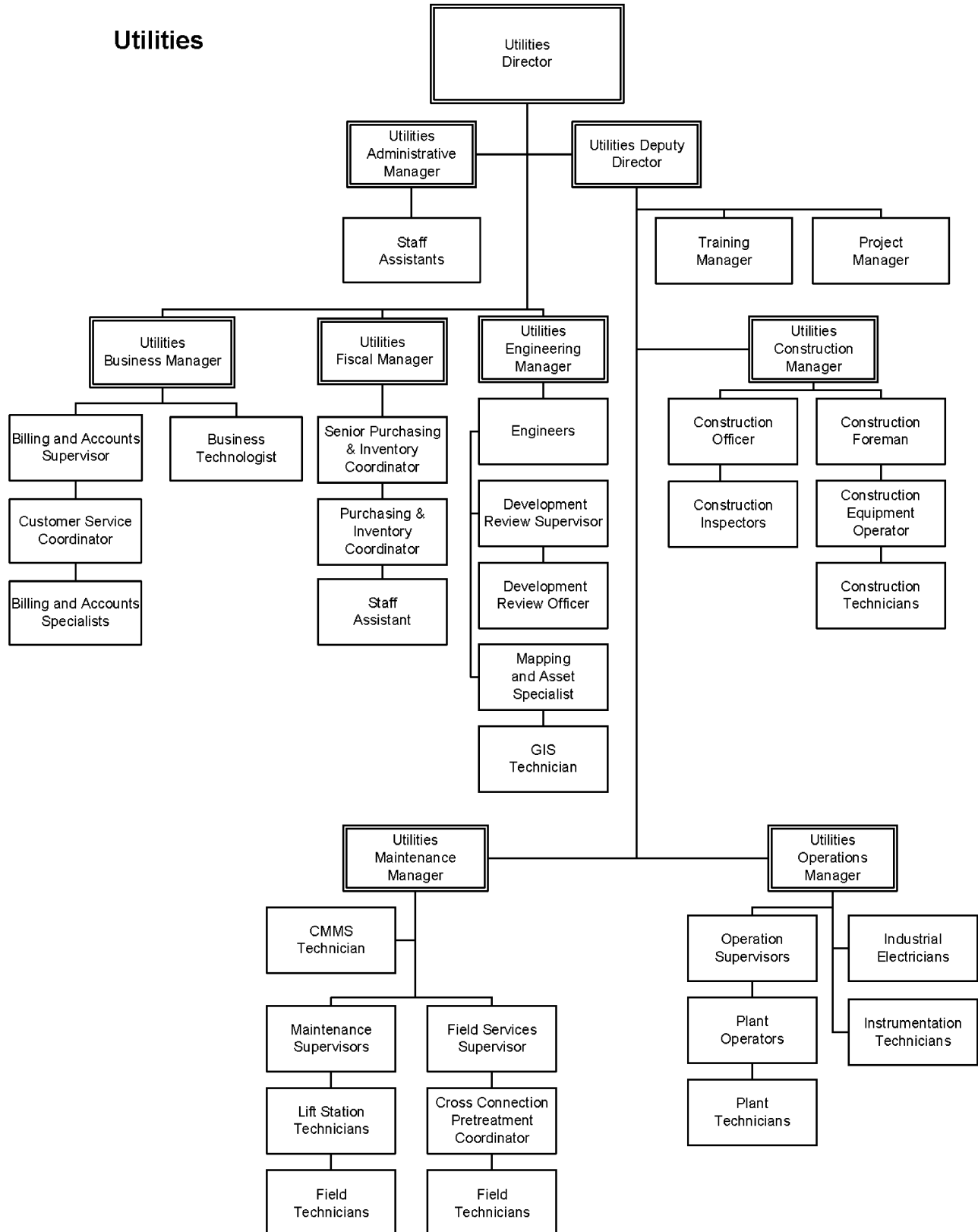
**Cost Center: Solid Waste Recycling
Funding Source: Solid Waste Disposal Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	82,736	179,509	179,509	192,641
Operating	2,710,065	3,023,450	3,023,450	3,238,678
Capital	0	3,890,972	1,662,949	1,532,466
Total Solid Waste Recycling Expenditures	2,792,801	7,093,931	4,865,908	4,963,785

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Solid Waste Supervisor	2.00	2.00	2.00
Total Solid Waste Recycling Full Time Equivalents	2.00	2.00	2.00

Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Utilities





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Public Works Division: Utilities

MISSION:

To establish Marion County Utilities as a prominent supplier of water and wastewater throughout the County by upgrading our existing system through the use of automation, new technology, natural resources, and improving infrastructure.

DESCRIPTION:

Marion County Utilities (MCU) provides potable water, utilizing wells into the aquifers, and Water Treatment Plants, and sewer and wastewater treatment services to residents of Marion County. MCU also provides non-potable water to commercial customers and also maintains/improves and expands the piping for these operations, working with residents, contractors, and developers to ensure compliance with state and federal regulations.

BUDGET PRIORITIES:

With the continued growth in the number of citizens utilizing Marion County's water and sewer services, there is a need for increased availability for citizens to connect to the Marion County water and wastewater systems, which in turn maintains the quality of the Floridan aquifer and it decreases the impact from septic systems which discharge nitrogen into the environment. To address these needs, the budget includes an additional 4 Technical positions, as well as increases in operating supplies and equipment maintenance and repairs. Operation and Maintenance of the central water and wastewater systems are important to maintain the overall quality and level of service offered to Utilities customers

GOALS:

SG4A: Install at least 10 miles of water line by the Water Line Crew to improve and increase the availability of water service to the citizens of Marion County

SG3C: To execute our Capital Improvement Program by completing 75% or more of these projects within the original timeline.

DG1: To maintain the water and wastewater systems by completing a minimum of 80% of scheduled maintenance projects

DG2: To maintain costs per account for water maintenance and operations at \$140 or less

DG3: To maintain costs per account for wastewater maintenance and operations at \$196 or less



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Public Works
Division: Utilities**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Utilities Capital Construction	5,855,775	74,794,274	88,075,712	90,911,898
Utilities Management	18,007,744	30,857,667	25,741,906	42,292,146
Utilities Wastewater System	5,327,904	7,972,628	9,917,030	8,236,329
Utilities Water System	7,566,502	8,009,892	8,661,377	8,923,048
Total Utilities	36,757,925	121,634,461	132,396,025	150,363,421

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Utilities Management	36.44	45.04	47.04
Utilities Wastewater System	26.00	34.00	37.00
Utilities Water System	55.00	48.00	48.00
Total Utilities	117.44	127.04	132.04

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG4A: Installed miles of water line by the Water Line Crew	Outcome	0.00	0.00	4.00	10.00
SG3C: Percent of adopted capital improvement program appropriations spent within the fiscal year	Effectiveness	20.37	0.00	50.00	75.00
DG1: Percent of Wastewater Annual Preventative Maintenance Tasks completed	Effectiveness	73.58	80.00	80.00	80.00
DG1: Percent of Water Annual Preventative Maintenance Tasks completed	Effectiveness	80.06	80.00	83.00	83.00
DG2: Operating and Maintenance costs per water account	Efficiency	126.56	139.18	142.09	139.22
DG3: Operating and Maintenance costs per wastewater account	Efficiency	156.30	211.20	211.63	195.38

**Cost Center: Utilities Capital Construction
Funding Source: Marion County Utility Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	5,855,775	0	0	0
Capital	0	74,794,274	88,075,712	90,911,898
Total Utilities Capital Construction Expenditures	5,855,775	74,794,274	88,075,712	90,911,898



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Utilities Management
Funding Source: Marion County Utility Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	3,280,740	3,952,460	3,752,460	4,251,145
Operating	12,995,607	3,629,370	5,400,370	4,150,270
Capital	0	158,975	96,905	124,471
Debt Service	1,731,397	8,274,226	8,274,226	7,500,666
Reserves	0	14,842,636	8,217,945	26,265,594
Total Utilities Management Expenditures	18,007,744	30,857,667	25,741,906	42,292,146

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Assistant County Administrator	0.22	0.22	0.22
Utilities Director	1.00	1.00	1.00
Utilities Training Manager	0.00	1.00	1.00
Utilities Administrative Manager	1.00	1.00	1.00
Utilities Deputy Director	1.00	1.00	1.00
Utilities Engineering Manager	0.00	1.00	1.00
Utilities Business Manager	1.00	1.00	1.00
Utilities Development Review Officer	1.00	1.00	1.00
Utilities Project Manager	1.00	1.00	1.00
Utilities Fiscal Manager	1.00	1.00	1.00
Development Review Supervisor	0.00	0.00	1.00
Mapping and Asset Specialist	1.00	1.00	1.00
Engineer	3.00	3.00	3.00
Utilities Construction Officer	1.00	1.00	1.00
Utilities Construction Manager	1.00	1.00	1.00
Utilities Business Technologist	1.00	0.60	0.60
Utilities Geographic Information System Technician	0.00	0.00	1.00
Purchasing and Inventory Coordinator	1.00	1.00	1.00
Senior Purchasing and Inventory Coordinator	1.00	1.00	1.00
Executive Coordinator	0.22	0.22	0.22
Staff Assistant IV	1.00	2.00	2.00
Staff Assistant III	1.00	1.00	1.00
Utilities Customer Service Coordinator	0.00	1.00	1.00
Utilities Billing and Accounts Specialist	14.00	14.00	14.00
Utilities Billing Account Supervisor	1.00	1.00	1.00
Utilities Construction Technician	0.00	3.00	3.00
Utilities Construction Rep	3.00	0.00	0.00
Utilities Construction Equipment Operator	0.00	1.00	1.00
Utilities Construction Inspector	0.00	3.00	3.00
Utilities Construction Foreman	0.00	1.00	1.00
Total Utilities Management Full Time Equivalents	36.44	45.04	47.04



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Utilities Wastewater System
Funding Source: Marion County Utility Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	1,641,724	2,622,053	2,622,053	2,834,474
Operating	3,686,170	4,017,595	4,831,118	4,386,538
Capital	0	1,332,980	2,463,859	1,015,317
Debt Service	10	0	0	0
Total Utilities Wastewater System Expenditures	5,327,904	7,972,628	9,917,030	8,236,329

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Utilities Operations Manager	1.00	1.00	1.00
Utilities Plant Technician	2.00	2.00	2.00
Utilities Operations Supervisor	1.00	1.00	1.00
Utilities Field Technician	3.00	4.00	5.00
Utilities Plant Operator	10.00	12.00	12.00
Utilities Lift Station Technician	6.00	10.00	12.00
Utilities Maintenance Supervisor	1.00	1.00	1.00
PreTreatment Coordinator	1.00	0.00	0.00
Utilities Industrial Electrician	0.00	1.00	1.00
Utilities Instrumentation Technician	1.00	2.00	2.00
Total Utilities Wastewater System Full Time Equivalents	26.00	34.00	37.00

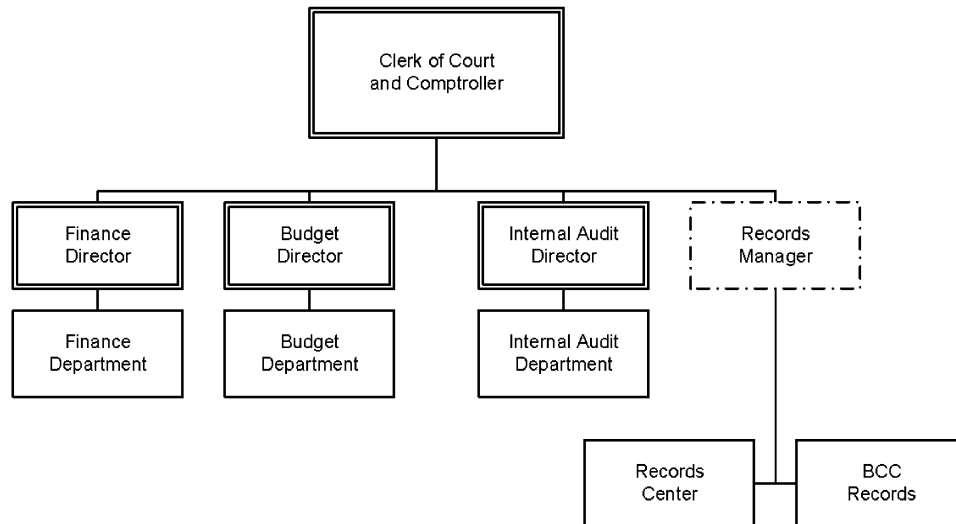
**Cost Center: Utilities Water System
Funding Source: Marion County Utility Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	4,146,892	3,873,846	3,873,846	3,894,933
Operating	3,419,600	3,554,533	4,170,353	4,048,243
Capital	0	581,513	617,178	979,872
Debt Service	10	0	0	0
Total Utilities Water System Expenditures	7,566,502	8,009,892	8,661,377	8,923,048

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Utilities CMMS Technician	1.00	1.00	1.00
Utilities Maintenance Manager	1.00	1.00	1.00
Utilities Geographic Information System Technician	1.00	1.00	0.00
Staff Assistant III	1.00	0.00	0.00
Utilities Plant Technician	3.00	3.00	3.00
Utilities Operations Supervisor	2.00	2.00	2.00
Utilities Field Technician	24.00	24.00	25.00
Utilities Plant Operator	12.00	10.00	10.00
Utilities Lift Station Technician	4.00	0.00	0.00
Utilities Maintenance Supervisor	2.00	2.00	2.00
Cross Connection PreTreatment Coordinator	0.00	1.00	1.00
Utilities Field Services Supervisor	1.00	1.00	1.00
Backflow Cross Connection Control Coordinator	1.00	0.00	0.00
Utilities Industrial Electrician	2.00	2.00	2.00
Total Utilities Water System Full Time Equivalents	55.00	48.00	48.00

**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Clerk of Court and
Comptroller**





Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Constitutional Officers Division: Clerk of Court and Comptroller

MISSION:

To serve and protect the public trust.

DESCRIPTION:

COMMISSION RECORDS

Pursuant to the Constitution, the Clerk serves as Ex-Officio Clerk to the Board of County Commissioners, and in this capacity Deputy Clerks attend and record Board meetings and workshops, and maintain associated documents.

FINANCE DEPARTMENT

The Finance Department performs a variety of functions including financial reporting, accounting, treasury management, debt compliance, capital asset inventory, processing cash receipts, accounts payable, as well as coordinating the county's annual external audit. Our primary objective is to provide oversight and accountability of public funds through a variety of operational processes: maintain a system of checks and balances for the use of public funds, pre-audit disbursement requests to ensure payments are issued for a lawful purpose, keep apprised of changes in governmental accounting standards, legislation, and authoritative guidance, administer the County's investment portfolio to ensure the safety of principal, maintenance of liquidity, and return of the highest possible yield, ensure compliance with debt obligations and bond requirements, perform annual inventory of county-owned equipment and maintain all capital asset inventory records, and coordinate financial audits from external independent accounting firm.

INTERNAL AUDIT DEPARTMENT

The Internal Audit Department performs those functions specific to the role of the Clerk of Court and Comptroller as auditor for the Board of County Commissioners (BCC). The Internal Audit Department has the authority and responsibility to conduct audits and reviews of all agencies funded by the BCC and Departments under the County Administrator and to issue reports thereon. The Internal Audit Department is organizationally independent and has no direct responsibility for, or authority over, any BCC function, activity, or program subject to audit and review.

BUDGET DEPARTMENT

The Budget Department performs those functions specific to the role of the Clerk of Court and Comptroller as Budget Officer for the Board of County Commissioners. Duties performed focus mainly upon the preparation of an Annual Budget Document, a five year Capital Improvement Program and other long range planning analysis. This includes coordinating all associated activities throughout the budget process and ensuring compliance with all applicable statutes and regulations. Additionally, reports and analysis related to budgetary issues are prepared as requested.

RECORDS CENTER

Records Center is a Division of the Clerk of Court and Comptroller. Records Center employees are responsible for preparing documents for microfilming, operating cameras, preparing boxes for storage, pulling and re-filing cases that have been requested by Divisions, maintaining all original subdivision plats including making copies as requested, assisting and performing records research for the public including mailed-in requests. The Clerk of Court and Comptroller through this Division complies with state statutes in the coordination of retention, storage, security and disposition of court and county records.

GOALS:

DG1: The Budget Office will continuously strive to improve the Budget document by utilizing the GFOA Distinguished Budget Award as the Standard.

DG2: The Budget Office will ensure the long-term fiscal integrity of the General Fund by maintaining a favorable variance of recurring revenues.

DG3: Increase the coverage of our audit universe each year based on our risk assessment while maintaining and advancing our knowledge and skills.

DG4: Reduce fraud risks by enrolling vendors in automated payments and reducing printed checks. Initial implementation to occur in FY25.



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

GOALS:

DG5: Receive GFOA Certificate of Achievement for Excellence in Financial Reporting.

DG6: Receive GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting.

DG7: Receive an unmodified Independent Auditor Opinion on the County's Annual Comprehensive Financial Report (ACFR).



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Constitutional Officers
Division: Clerk of Court and Comptroller**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Clerk to County Commission Transfer	4,718,811	5,069,968	5,280,684	5,405,973
Total Clerk of Court and Comptroller	4,718,811	5,069,968	5,280,684	5,405,973

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
DG1: Percent of Budget document GFOA reviewers scores of proficient or higher	Effectiveness	73.00	0.00	80.00	85.00
DG2: Percent variance of recurring revenues from adopted budget to audited receipts	Effectiveness	10.05	0.00	9.00	8.00
DG3: Dedicate 70% of our work hours to direct audit hours	Efficiency	68.00	0.00	70.00	70.00
DG5: Consecutive years receiving the GFOA Certificate of Achievement for Excellence in Financial Reporting	Outcome	38.00	0.00	39.00	40.00
DG6: Consecutive years receiving the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting	Outcome	1.00	0.00	2.00	3.00
DG7: Percent Compliance for an unmodified Independent Auditor Opinion	Outcome	100.00	0.00	100.00	100.00

**Cost Center: Clerk to County Commission Transfer
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	0	4,516,425	4,516,425	4,676,938
Operating	0	542,543	573,259	711,035
Capital	0	0	180,000	7,000
Constitutional Officer Transfers	4,715,429	0	0	0
Reserves	0	3,000	3,000	3,000
Total Clerk to County Commission Transfer Expenditures	4,715,429	5,061,968	5,272,684	5,397,973

**Cost Center: Clerk to County Commission Transfer
Funding Source: Fine and Forfeiture Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	0	8,000	8,000	8,000
Constitutional Officer Transfers	3,382	0	0	0
Total Clerk to County Commission Transfer Expenditures	3,382	8,000	8,000	8,000



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Constitutional Officers
Division: Property Appraiser**

MISSION:

To provide prompt and courteous service, accurate information, and ensure fair and equitable appraisal for assessment purposes, while making government more accessible to the citizens and property owners.

DESCRIPTION:

The Property Appraiser is governed by the Florida Constitution, Florida Statutes and the Rules and Regulations of the Florida Department of Revenue. The duty and responsibility of the Elected Official is to determine a fair, equitable, and just value on all real and tangible personal property within Marion County for tax purposes. Additionally, the Property Appraiser administers all of the property and personal exemptions allowed by Florida law and maintains current property record cards, ownership maps, name and addresses of the owner or fiduciary responsible for payment of taxes, and maintains a description that accurately describes all the property in the county.

GOALS:

The goal of the Property Appraiser is to complete the mandatory 5 year review of all properties and continue to accurately reflect accurate property data and derive and assign fair and equitable values.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Constitutional Officers
Division: Property Appraiser**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Division Expenditure Budget Summary</u>				
Property Appraiser Transfer	4,422,144	4,786,440	4,786,440	4,950,171
Total Property Appraiser	<u>4,422,144</u>	<u>4,786,440</u>	<u>4,786,440</u>	<u>4,950,171</u>

**Cost Center: Property Appraiser Transfer
Funding Source: General Fund**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Constitutional Officer Transfers	4,422,144	4,786,440	4,786,440	4,950,171
Total Property Appraiser Transfer Expenditures	<u>4,422,144</u>	<u>4,786,440</u>	<u>4,786,440</u>	<u>4,950,171</u>



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Constitutional Officers
Division: Sheriff**

MISSION:

To enhance the quality of life in Marion County by working cooperatively with the public and within the framework of the Constitution to enforce laws, preserve the peace, reduce fear and provide a safe environment.

The Marion County Sheriff's Office is proud to be part of a growing community and is dedicated to providing the citizens of Marion County with the highest level of law enforcement and public service. This agency strives to set industry standards and provide a community-minded approach to crime prevention and criminal justice. Their employees, united in a spirit of teamwork, take pride in performing their duties and are dedicated to live by values reflecting a genuine desire to safeguard the public.

DESCRIPTION:

The Marion County Sheriff's Office is divided into seven bureaus that report to the Chief Deputy. Each bureau is broken down into various units. Through employee engagement and participatory involvement, these units work as a team to meet the agency's goals. The Sheriff's Command Staff encourages constant improvement through employee and citizen feedback. The seven bureaus are as follows: Administrative Services, Community Policing, Corrections, Emergency Management, Professional Compliance, Special Investigations, and Support Services.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Constitutional Officers
Division: Sheriff

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Sheriff Bailiff Transfer	4,409,449	4,972,540	4,972,540	5,468,408
Sheriff Emergency Management Transfer	929,341	810,446	1,048,515	1,112,322
Sheriff Jail Transfer	48,332,643	61,106,809	61,704,546	71,524,508
Sheriff Patrol CID Transfer	65,240,034	76,425,803	78,139,161	88,387,789
Sheriff Regular Transfer	13,761,258	16,779,725	16,835,271	20,248,885
Total Sheriff	132,672,725	160,095,323	162,700,033	186,741,912

Cost Center: Sheriff Bailiff Transfer
Funding Source: Fine and Forfeiture Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	0	4,735,585	4,735,585	5,211,072
Operating	0	224,721	236,955	245,102
Non-operating	0	12,234	0	12,234
Constitutional Officer Transfers	4,409,449	0	0	0
Total Sheriff Bailiff Transfer Expenditures	4,409,449	4,972,540	4,972,540	5,468,408

Cost Center: Sheriff Emergency Management Transfer
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	0	531,815	638,872	746,360
Operating	0	275,365	405,493	290,840
Capital	0	0	4,150	71,856
Non-operating	0	3,266	0	3,266
Constitutional Officer Transfers	929,341	0	0	0
Total Sheriff Emergency Management Transfer Expenditures	929,341	810,446	1,048,515	1,112,322

Cost Center: Sheriff Jail Transfer
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	0	38,733,863	38,733,863	48,530,836
Operating	0	22,151,236	22,498,444	22,616,282
Capital	0	0	472,239	155,680
Non-operating	0	221,710	0	221,710
Constitutional Officer Transfers	48,332,643	0	0	0
Total Sheriff Jail Transfer Expenditures	48,332,643	61,106,809	61,704,546	71,524,508



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Sheriff Patrol CID Transfer
Funding Source: MSTU for Law Enforcement**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Personnel	0	62,568,387	62,924,463	72,182,327
Operating	0	11,008,823	11,660,557	13,160,706
Capital	0	2,636,618	3,554,141	2,832,781
Non-operating	0	211,975	0	211,975
Constitutional Officer Transfers	65,240,034	0	0	0
Total Sheriff Patrol CID Transfer Expenditures	<u>65,240,034</u>	<u>76,425,803</u>	<u>78,139,161</u>	<u>88,387,789</u>

**Cost Center: Sheriff Regular Transfer
Funding Source: Fine and Forfeiture Fund**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Personnel	0	12,746,558	12,746,558	15,512,402
Operating	0	3,700,514	3,749,150	4,398,847
Capital	0	284,017	339,563	289,000
Non-operating	0	48,636	0	48,636
Constitutional Officer Transfers	13,761,258	0	0	0
Total Sheriff Regular Transfer Expenditures	<u>13,761,258</u>	<u>16,779,725</u>	<u>16,835,271</u>	<u>20,248,885</u>



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Constitutional Officers Division: Supervisor of Elections

MISSION:

To ensure excellent election services through accuracy, integrity, and innovation.

DESCRIPTION:

The Supervisor of Elections is the office designated by Florida law and the County Charter to administer elections and voter registration for Marion County. The Marion County Election Center is comprised of the following:

Voter Services Department: Maintains voter registration rolls for Marion County. Voter Services registers voters and provides customer service to voters who need to change their address, name, party affiliation and other aspects of their voter registration.

Vote-By-Mail Department: Maintains request for voting by mail, the processing of mail ballots and the tabulation of mail ballots on Election Day.

Election Services Department: Ensures proper maintenance and functionality of all the equipment used in elections in Marion County. Election Services also coordinates the delivery and return of election and polling place equipment, and polling place coordination.

Poll Worker Department: Responsible for Poll Worker training and staffing of Early Voting and Election Day polling places.

Candidates and Committees Department: Provides services to perspective candidates, including instruction on becoming a candidate, filing, qualifying, providing documentation and covering campaign financial requirements and electronic reporting. The Candidates and Committees Department also provides services to committees wishing to participate in an election.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Constitutional Officers
Division: Supervisor of Elections

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Supervisor of Elections Transfer	3,677,590	3,971,771	3,971,771	3,867,181
Total Supervisor of Elections	<u>3,677,590</u>	<u>3,971,771</u>	<u>3,971,771</u>	<u>3,867,181</u>

Cost Center: Supervisor of Elections Transfer
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	0	2,519,054	2,519,054	2,583,045
Operating	0	1,450,217	1,450,217	1,281,636
Constitutional Officer Transfers	3,677,590	0	0	0
Reserves	0	2,500	2,500	2,500
Total Supervisor of Elections Transfer Expenditures	<u>3,677,590</u>	<u>3,971,771</u>	<u>3,971,771</u>	<u>3,867,181</u>



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Constitutional Officers
Division: Tax Collector**

MISSION:

To serve the Public, Local and State Agencies with the highest level of customer service and integrity, innovation, fiscal responsibility, and respect.

DESCRIPTION:

The Tax Collector serves the citizens, businesses and governmental agencies of Marion County by collecting and distributing real property taxes, personal property taxes and special assessments levied by the various taxing districts, Water Management Districts, the School Board and the sale of park passes and birth certificates in our offices. In addition, the Tax Collector acts as an agent for the State of Florida by providing services such as vehicle titles, vehicle registrations, driver's licenses and the collection of sales tax and concealed weapons applications and Central Florida Expressway toll violation collections. The fees earned for the services provided are remitted to the Marion County Board of County Commissioners.

GOALS:

The goal of the Tax Collector is to continue the modernization of the Tax Collector's offices in the areas of technology, efficiency, customer service and employee productivity and training to provide the customer with a prompt, courteous and professional experience when conducting business at the Tax Collector's offices.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Constitutional Officers
Division: Tax Collector

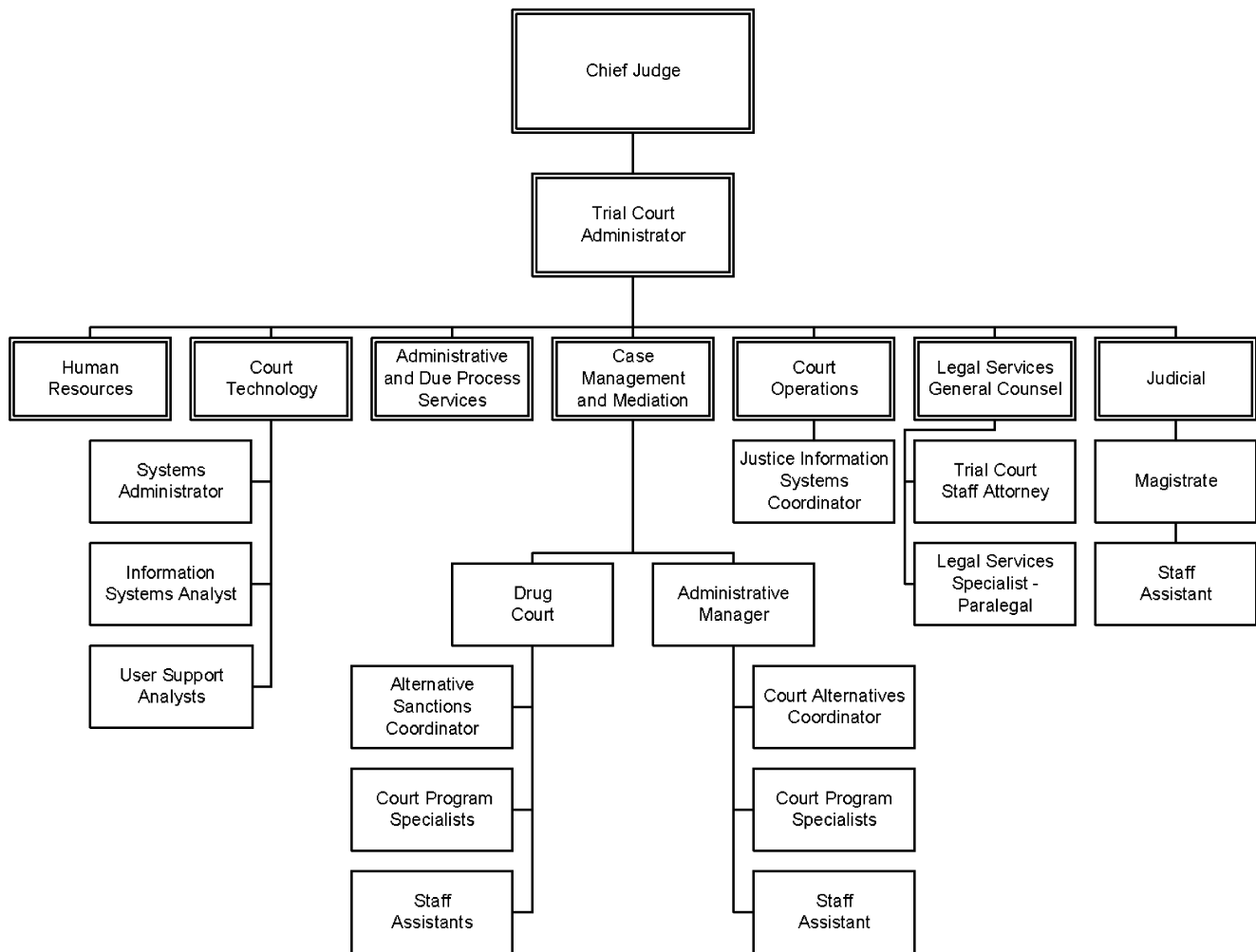
<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Tax Collector Transfer	9,929,957	10,717,986	10,717,986	10,997,259
Total Tax Collector	<u>9,929,957</u>	<u>10,717,986</u>	<u>10,717,986</u>	<u>10,997,259</u>

Cost Center: Tax Collector Transfer
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	0	9,323,828	9,323,828	9,534,269
Operating	0	1,310,232	1,310,232	1,418,527
Capital	0	78,000	78,000	36,000
Debt Service	0	5,926	5,926	8,463
Constitutional Officer Transfers	9,929,957	0	0	0
Total Tax Collector Transfer Expenditures	<u>9,929,957</u>	<u>10,717,986</u>	<u>10,717,986</u>	<u>10,997,259</u>

Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Courts





**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Courts and Criminal Justice
Division: Court Administration**

MISSION:

To protect the rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.

DESCRIPTION:

Court Administration is comprised of various departments whose primary responsibility is to ensure the proper operation and coordination of all court programs. Court Administration includes: Circuit Court Judges, Circuit Court Judges – Legal Research, Circuit Court Judges – Technology, Circuit Court Legal Research – Technology, County Court Judges, County Court Judges – Technology, Court Administration – Technology, and Court Administrator.

BUDGET PRIORITIES:

The budget priorities of Court Administration are to safeguard the security, integrity, and confidentiality of court data and technology systems as well as support the operation of all court programs with successful resolution of dependency court cases and enhance the access to justice and court services. Replace aging infrastructure, wireless access points and core switching gear, that has exceeded useful life and support. Prepare for migration to Windows 11 by replacing computing devices that are not supported by Windows 11.

GOALS:

The goal of the Judicial Branch is to replace aging infrastructure, wireless access points and core switching gear, that has exceeded useful life and support. Prepare for migration to Windows 11 by replacing computing devices that are not supported by Windows 11.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Courts and Criminal Justice
Division: Court Administration**

	FY 2023	FY 2024	FY 2024	FY 2025
<u>Division Expenditure Budget Summary</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>
Circuit Court Judges	147,090	201,396	201,396	218,271
Circuit Court Judges Legal Research	158	1,425	1,425	1,425
Circuit Court Judges Technology	248,384	320,168	341,597	461,223
Circuit Court Legal Research Technology	2,819	18,510	9,570	2,547
County Court Judges	12,577	18,500	18,500	18,500
County Court Judges Technology	8,768	9,837	9,837	7,536
Court Administration Technology	541,209	646,123	633,634	595,006
Court Administrator	27,327	39,562	39,562	38,991
Total Court Administration	988,332	1,255,521	1,255,521	1,343,499

	FY 2023	FY 2024	FY 2025
<u>Division FTE Budget Summary</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
Circuit Court Judges	2.00	2.00	2.00
Court Administration Technology	6.00	6.00	6.00
Total Court Administration	8.00	8.00	8.00

**Cost Center: Circuit Court Judges
Funding Source: General Fund**

	FY 2023	FY 2024	FY 2024	FY 2025
<u>Expenditures</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>
Personnel	123,282	169,396	169,396	199,271
Operating	23,808	32,000	32,000	19,000
Total Circuit Court Judges Expenditures	147,090	201,396	201,396	218,271

	FY 2023	FY 2024	FY 2025
<u>FTE Summary</u>	<u>Adopted</u>	<u>Adopted</u>	<u>Adopted</u>
Magistrate	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Total Circuit Court Judges Full Time Equivalents	2.00	2.00	2.00

**Cost Center: Circuit Court Judges Legal Research
Funding Source: General Fund**

	FY 2023	FY 2024	FY 2024	FY 2025
<u>Expenditures</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>
Operating	158	1,425	1,425	1,425
Total Circuit Court Judges Legal Research Expenditures	158	1,425	1,425	1,425



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Circuit Court Judges Technology
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	214,386	293,668	314,597	379,723
Capital	33,998	26,500	27,000	81,500
Total Circuit Court Judges Technology Expenditures	248,384	320,168	341,597	461,223

**Cost Center: Circuit Court Legal Research Technology
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	2,819	18,510	9,570	2,547
Total Circuit Court Legal Research Technology Expenditures	2,819	18,510	9,570	2,547

**Cost Center: County Court Judges
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	12,577	18,500	18,500	18,500
Total County Court Judges Expenditures	12,577	18,500	18,500	18,500

**Cost Center: County Court Judges Technology
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	8,768	9,837	9,837	7,536
Total County Court Judges Technology Expenditures	8,768	9,837	9,837	7,536



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Cost Center: Court Administration Technology
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	502,927	536,630	536,630	546,110
Operating	38,282	109,493	74,036	48,896
Capital	0	0	22,968	0
Total Court Administration Technology Expenditures	541,209	646,123	633,634	595,006

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Systems Administrator	1.00	1.00	1.00
Information Systems Analyst	1.00	1.00	1.00
User Support Analyst	2.00	2.00	2.00
Justice Information Systems Coordinator	1.00	1.00	1.00
Senior User Support Analyst	1.00	1.00	1.00
Total Court Administration Technology Full Time Equivalents	6.00	6.00	6.00

Cost Center: Court Administrator
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	27,327	39,562	39,562	38,991
Total Court Administrator Expenditures	27,327	39,562	39,562	38,991



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Courts and Criminal Justice Division: Court Programs and Services

MISSION:

Marion County Court Alternative Program: To assist defendants in overcoming substance use disorders and other behavioral health issues while resolving related criminal charges to better protect public safety, health and property of the Citizens in Marion County.

Guardian Ad Litem: To provide the most vulnerable children in Florida with an adult from their community who will be a consistent, positive presence in the child's life as part of a multi-disciplinary team that includes an attorney, child welfare professional and hopefully a community volunteer providing the highest quality community advocacy and legal representation to protect each child's legal interests. To provide dependency judges with thorough and accurate information regarding the children under the court's jurisdiction.

DESCRIPTION:

Marion County Court Alternative Program: This Division includes various court programs and support services designed to assist the citizens of Marion County. Court Programs and Support Services include Court Innovations, Drug Court, DUI Court, Juvenile Drug Court, Juvenile Dependency Drug Court, Mental Health Court, Veterans Treatment Court, Pre-Trial Release, and Teen Court, as well as, Family Mediation and Small Claims Mediation.

Guardian Ad Litem: The Guardian Ad Litem Office is appointed to represent the legal and best interest of children under the jurisdiction of Florida's Dependency Court. The office assigns each child a Guardian ad Litem Attorney, Child Welfare Professional and a trained community volunteer or Pro-Bono Attorney if one is available. We are appointed to the cases for the duration of the case and until discharged by the court. The office's major service is to offer zealous advocacy for children.

BUDGET PRIORITIES:

Marion County Court Alternative Program: The budget priorities are to reduce the cost spent on corrections by expanding the programs to more eligible participants, connect participants to appropriate services, increase public safety by reducing drug use, the potential of overdoses and criminal recidivism among participants. Also, to provide education and outreach to the community to bring awareness to court programs.

Guardian Ad Litem: Our Marion County office has been awarded an additional 13 positions to assist our office in meeting the goal of representing 100% of the children in care in Marion County. This staff increase has increased our budgetary need in order to supply new staff with laptops, cell phones and materials (desks, chairs, cubicle partitions) to expand office space for additional staff.

GOALS:

Marion County Court Alternative Program: To increase the number of participants in all programs by at least 5%. Attend at least 2 community-based events and set up an information table to bring awareness to court programs. Provide at least 2 community-based training opportunities to provide detailed information to citizens about court programs. Ensure that court program employees attend at least one nationally approved, program specific training per year to remain current on evidence-based standards of program operation.

Guardian Ad Litem: To allow support for the needs of our growing staff in order for our office to meet the goal of representing 100% of the children under the court's jurisdiction.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Courts and Criminal Justice
Division: Court Programs and Services**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Adult Diversion Drug Court	87,029	0	0	0
Community Legal Services of Mid Florida	107,887	93,100	93,100	95,950
County Court Summ Claims Mediation	1,260	6,200	6,200	6,200
Court Innovations Staff Attorney	90,406	518,947	518,947	710,355
Courthouse Security	1,015,671	1,100,000	1,100,000	1,100,000
Drug Court	94,194	118,930	118,930	121,835
Drug Court Expansion	86,207	102,343	102,343	106,661
DUI Court	16,469	39,000	39,000	39,000
Early Intervention Program	193,476	248,596	248,596	266,590
Family Mediation	0	4,500	4,500	4,500
Guardian Ad Litem Program	5,569	8,204	6,704	34,316
Guardian Ad Litem Technology	2,543	20,460	21,960	47,055
Juvenile Alternative Program Drug Court	47,206	92,472	92,472	95,950
Law Library	131,199	133,767	372,679	172,850
Mental Health Court	130,244	201,244	192,244	193,967
Misdemeanor Drug Court	33,030	37,000	37,000	37,000
Other Circuit Court Juvenile	112,833	129,877	129,877	131,224
Pre Trial Release	239,494	259,375	259,375	252,664
Teen Court	48,057	43,018	62,018	44,161
Veterans Court	79,594	132,021	132,021	141,283
Total Court Programs and Services	2,522,368	3,289,054	3,537,966	3,601,561

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Court Innovations Staff Attorney	1.00	1.00	1.00
Drug Court	1.00	1.00	1.00
Drug Court Expansion	1.00	1.00	1.00
Juvenile Alternative Program Drug Court	0.50	0.50	0.50
Law Library	0.00	1.00	1.00
Mental Health Court	2.00	2.00	2.00
Other Circuit Court Juvenile	2.00	2.00	2.00
Pre Trial Release	3.00	3.00	3.00
Teen Court	0.50	0.50	0.50
Veterans Court	2.00	2.00	2.00
Total Court Programs and Services	13.00	14.00	14.00

**Cost Center: Adult Diversion Drug Court
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	87,029	0	0	0
Total Adult Diversion Drug Court Expenditures	87,029	0	0	0



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Community Legal Services of Mid Florida
Funding Source: Criminal Justice Court Costs Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	107,887	93,100	93,100	95,950
Total Community Legal Services of Mid Florida Expenditures	107,887	93,100	93,100	95,950

**Cost Center: County Court Summ Claims Mediation
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	1,260	6,200	6,200	6,200
Total County Court Summ Claims Mediation Expenditures	1,260	6,200	6,200	6,200

**Cost Center: Court Innovations Staff Attorney
Funding Source: Criminal Justice Court Costs Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	81,090	87,715	87,715	91,558
Operating	9,316	206,232	206,232	393,797
Reserves	0	225,000	225,000	225,000
Total Court Innovations Staff Attorney Expenditures	90,406	518,947	518,947	710,355
<u>FTE Summary</u>		FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Trial Court Staff Attorney		1.00	1.00	1.00
Total Court Innovations Staff Attorney Full Time Equivalents		1.00	1.00	1.00

**Cost Center: Courthouse Security
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	1,015,671	1,100,000	1,100,000	1,100,000
Total Courthouse Security Expenditures	1,015,671	1,100,000	1,100,000	1,100,000



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Drug Court
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	77,154	83,530	83,530	86,435
Operating	17,040	35,400	35,400	35,400
Total Drug Court Expenditures	94,194	118,930	118,930	121,835

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Court Program Specialist I	1.00	1.00	1.00
Total Drug Court Full Time Equivalents	1.00	1.00	1.00

**Cost Center: Drug Court Expansion
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	69,211	72,343	72,343	76,661
Operating	16,996	30,000	30,000	30,000
Total Drug Court Expansion Expenditures	86,207	102,343	102,343	106,661

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Court Program Specialist I	1.00	1.00	1.00
Total Drug Court Expansion Full Time Equivalents	1.00	1.00	1.00

**Cost Center: DUI Court
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	16,469	39,000	39,000	39,000
Total DUI Court Expenditures	16,469	39,000	39,000	39,000

**Cost Center: Early Intervention Program
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	0	1,000	1,000	1,000
Grants and Aid	193,476	247,596	247,596	265,590
Total Early Intervention Program Expenditures	193,476	248,596	248,596	266,590



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Cost Center: Family Mediation
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	0	4,500	4,500	4,500
Total Family Mediation Expenditures	0	4,500	4,500	4,500

Cost Center: Guardian Ad Litem Program
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	5,569	8,204	6,704	34,316
Total Guardian Ad Litem Program Expenditures	5,569	8,204	6,704	34,316

Cost Center: Guardian Ad Litem Technology
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	2,543	20,460	21,960	47,055
Total Guardian Ad Litem Technology Expenditures	2,543	20,460	21,960	47,055

Cost Center: Juvenile Alternative Program Drug Court
Funding Source: Criminal Justice Court Costs Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	31,623	34,322	34,322	35,464
Operating	15,583	58,150	58,150	60,486
Total Juvenile Alternative Program Drug Court Expenditures	47,206	92,472	92,472	95,950
<u>FTE Summary</u>		FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Court Program Specialist I		0.50	0.50	0.50
Total Juvenile Alternative Program Drug Court Full Time Equivalents		0.50	0.50	0.50



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Law Library
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	6,657	40,667	251,579	46,900
Capital	0	0	28,000	30,000
Grants and Aid	23,679	0	0	0
Total Law Library Expenditures	30,336	40,667	279,579	76,900

**Cost Center: Law Library
Funding Source: Criminal Justice Court Costs Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	17,697	72,140	72,140	71,584
Operating	9,237	20,960	20,960	24,366
Capital	10,674	0	0	0
Grants and Aid	63,255	0	0	0
Total Law Library Expenditures	100,863	93,100	93,100	95,950

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Legal Services Specialist Paralegal	0.00	1.00	1.00
Total Law Library Full Time Equivalents	0.00	1.00	1.00

**Cost Center: Mental Health Court
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	110,149	136,244	136,244	128,967
Operating	20,095	65,000	56,000	65,000
Total Mental Health Court Expenditures	130,244	201,244	192,244	193,967

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Staff Assistant IV	1.00	1.00	1.00
Court Program Specialist I	1.00	1.00	1.00
Total Mental Health Court Full Time Equivalents	2.00	2.00	2.00

**Cost Center: Misdemeanor Drug Court
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	33,030	37,000	37,000	37,000
Total Misdemeanor Drug Court Expenditures	33,030	37,000	37,000	37,000



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Other Circuit Court Juvenile
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	112,833	129,877	129,877	131,224
Total Other Circuit Court Juvenile Expenditures	112,833	129,877	129,877	131,224
<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	
Staff Assistant II	1.00	1.00	1.00	
Alternative Sanctions Coordinator	1.00	1.00	1.00	
Total Other Circuit Court Juvenile Full Time Equivalents	2.00	2.00	2.00	

**Cost Center: Pre Trial Release
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	239,494	259,375	259,375	252,664
Total Pre Trial Release Expenditures	239,494	259,375	259,375	252,664
<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	
Court Alternative Coordinator	1.00	1.00	0.00	
Administrative Manager	1.00	1.00	1.00	
Court Program Specialist I	1.00	1.00	2.00	
Total Pre Trial Release Full Time Equivalents	3.00	3.00	3.00	

**Cost Center: Teen Court
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	31,621	34,318	34,318	35,461
Operating	16,436	8,700	27,700	8,700
Total Teen Court Expenditures	48,057	43,018	62,018	44,161
<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	
Court Program Specialist I	0.50	0.50	0.50	
Total Teen Court Full Time Equivalents	0.50	0.50	0.50	



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Cost Center: Veterans Court
Funding Source: General Fund

<u>Expenditures</u>		FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel		71,603	119,956	119,956	129,218
Operating		7,991	12,065	12,065	12,065
Total Veterans Court Expenditures		79,594	132,021	132,021	141,283
<u>FTE Summary</u>		FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted	
Staff Assistant I		1.00	1.00	1.00	
Court Program Specialist I		1.00	1.00	1.00	
Total Veterans Court Full Time Equivalents		2.00	2.00	2.00	



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Courts and Criminal Justice Division: Public Defender

MISSION:

Pursuant to Chapter 27.51, Florida Statutes, the Public Defender shall provide legal representation to any person who is determined by the Court to be indigent and who is arrested for, or charged with, a felony, misdemeanor, violations of municipal or county ordinance, a juvenile delinquency case or involuntary hospitalization due to mental illness.

DESCRIPTION:

The Information Technology (IT) and Public Defender Administration budget requests are made pursuant to Chapter 29.008, Florida Statutes. Many of the associated IT costs are for circuit wide applications and, as such, are prorated based on approximate percentage of Public Defender employees per office location. Marion County's portion is calculated at 35% of the circuit wide total. Also, pursuant to remain in compliance with the Mandated Supreme Court Order SC11-399 – Implementation of Electronic Filing (e-filing). The implementation of e-filing requires additional funding needs from the Court Related Technology fund.

GOALS:

The goals of the Public Defender are to provide effective, efficient and quality representation to all court appointed clients; prepare and maintain records for persons appealing convictions, involuntary commitments, juvenile adjudication or sentences imposed by the Courts to the Supreme Court or the Court of Appeals; and pursue increased automation as the most efficient and cost-effective means to fulfill statutory mandates.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Courts and Criminal Justice
Division: Public Defender**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Public Defender Administration	43,333	39,852	39,852	56,310
Public Defender LOV	0	500	500	500
Public Defender Technology	396,272	471,826	471,826	496,997
Total Public Defender	439,605	512,178	512,178	553,807

**Cost Center: Public Defender Administration
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	43,333	39,852	39,852	56,310
Total Public Defender Administration Expenditures	43,333	39,852	39,852	56,310

**Cost Center: Public Defender LOV
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	0	500	500	500
Total Public Defender LOV Expenditures	0	500	500	500

**Cost Center: Public Defender Technology
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	99,329	144,271	144,271	174,203
Capital	5,223	22,187	22,187	0
Grants and Aid	291,720	305,368	305,368	322,794
Total Public Defender Technology Expenditures	396,272	471,826	471,826	496,997



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Courts and Criminal Justice Division: State Attorney

MISSION:

To promote public safety by enforcing the criminal laws of the State of Florida; to uphold, protect and defend the Constitution and the Bill of Rights; to hold those who violate our laws accountable for their actions; to ensure that victims of crime have a voice in the criminal justice system; and to be good stewards of taxpayer resources.

DESCRIPTION:

The State Attorney represents the people in both capital and non-capital prosecutions for violations of state laws and related matters in state and federal courts. The State Attorney is the Chief Advisor to the grand jury; represents the public interest in all criminal matters and cases that affect the community safety, peace, and welfare; and conducts and coordinates all criminal investigations with local, state, and federal law enforcement agencies concerning violations of state law.

The IT department provides the hardware and software applications needed for the day-to-day operations of the State Attorney's Office. Some of the functions of the IT department are the administration of Active Directory, Email, Network Communications, Security, Systems, Backups, Programming, Statistical Reports, Case Management and Financial Systems, Group Policies, Software Updates, Budgeting and Planning, Help Desk Support and Training. In addition, with our Body Worn Camera Program we support the prosecution of cases where the body camera videos are a piece of the evidence, and we provide Legal Support for local county ordinance cases.

BUDGET PRIORITIES:

Our main priority is the completion of the 4th floor expansion which will house our homicide and executive offices adding much needed space including a large conference room needed for the homicide department. As we are to capacity on the 5th floor, moving this staff to the 4th floor will greatly help in our need for office space on the 5th floor.

We added an additional staff position in IT to oversee security challenges that continue plague all organizations trying to stay in front of IT security risks. Along with this we are continuing to upgrade our security software and hardware to support this effort.

GOALS:

The main goal of the State Attorney is to move into the 4th floor by the end of fiscal year 2024-2025.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Courts and Criminal Justice
Division: State Attorney

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
State Attorney	67,919	66,000	66,000	66,000
State Attorney LOV	23,175	23,175	23,175	23,175
State Attorney Technology	529,109	1,064,900	1,076,904	1,260,915
Total State Attorney	620,203	1,154,075	1,166,079	1,350,090

Cost Center: State Attorney
Funding Source: Fine and Forfeiture Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	67,919	66,000	66,000	66,000
Total State Attorney Expenditures	67,919	66,000	66,000	66,000

Cost Center: State Attorney LOV
Funding Source: Fine and Forfeiture Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	23,175	23,175	23,175	23,175
Total State Attorney LOV Expenditures	23,175	23,175	23,175	23,175

Cost Center: State Attorney Technology
Funding Source: Fine and Forfeiture Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	190,041	629,900	635,064	615,870
Capital	0	66,000	72,840	250,045
Grants and Aid	339,068	369,000	369,000	395,000
Total State Attorney Technology Expenditures	529,109	1,064,900	1,076,904	1,260,915



**Marion County Board of County Commissioners
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**Courts and Criminal Justice
Division: Criminal Justice**

DESCRIPTION:

The Criminal Justice Division includes funding for various Criminal Justice responsibilities funded by the County Commission. Funded operations include both support activities as well as required financial and administrative costs. Criminal Justice includes the following: Community Service Programs, Crime Prevention, Detention and Corrections, Federal Equitable Sharing, Fine and Forfeiture Administration, Juvenile Detention, Law Enforcement Finance Administration, MSTU for Law Enforcement Transfer, Sheriff Insurance and Tax Fees, and Sheriff's Educational Fund.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Courts and Criminal Justice
Division: Criminal Justice**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Community Service Programs	12,399	60,121	60,121	90,193
Crime Prevention	103,180	873,213	873,213	1,038,181
Detention And Corrections	27,699	22,700	42,700	53,115
Federal Equitable Sharing	0	36,665	36,665	274,060
Fine and Forfeiture Administration	0	5,885,750	5,885,750	6,732,976
Juvenile Detention	1,311,895	1,804,065	1,918,791	2,700,000
Law Enforcement Finance Administration	128,157	914,413	914,413	1,023,825
MSTU for Law Enforcement Transfer	2,140,845	2,282,200	2,282,200	3,226,058
Sheriff Insurance and Tax Fees	3,030,921	16,198,832	16,198,832	21,017,134
Sheriffs Educational Fund	0	1,004,690	1,004,690	1,143,255
Total Criminal Justice	6,755,096	29,082,649	29,217,375	37,298,797

**Cost Center: Community Service Programs
Funding Source: Alcohol and Drug Abuse Trust Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	0	40,121	40,121	70,193
Grants and Aid	12,399	20,000	20,000	20,000
Total Community Service Programs Expenditures	12,399	60,121	60,121	90,193

**Cost Center: Crime Prevention
Funding Source: Crime Prevention Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	103,180	701,213	687,813	699,781
Capital	0	0	13,400	138,400
Reserves	0	172,000	172,000	200,000
Total Crime Prevention Expenditures	103,180	873,213	873,213	1,038,181

**Cost Center: Detention And Corrections
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	27,699	22,700	42,700	53,115
Total Detention And Corrections Expenditures	27,699	22,700	42,700	53,115



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Federal Equitable Sharing
Funding Source: Federal Equitable Sharing Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	0	36,665	36,665	274,060
Total Federal Equitable Sharing Expenditures	0	36,665	36,665	274,060

**Cost Center: Fine and Forfeiture Administration
Funding Source: Fine and Forfeiture Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Reserves	0	5,885,750	5,885,750	6,732,976
Total Fine and Forfeiture Administration Expenditures	0	5,885,750	5,885,750	6,732,976

**Cost Center: Juvenile Detention
Funding Source: Fine and Forfeiture Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	1,311,895	1,804,065	1,918,791	2,700,000
Total Juvenile Detention Expenditures	1,311,895	1,804,065	1,918,791	2,700,000

**Cost Center: Law Enforcement Finance Administration
Funding Source: Law Enforcement Trust Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	0	914,413	866,413	1,023,825
Interfund Transfers	128,157	0	48,000	0
Total Law Enforcement Finance Administration Expenditures	128,157	914,413	914,413	1,023,825

**Cost Center: MSTU for Law Enforcement Transfer
Funding Source: MSTU for Law Enforcement**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Interfund Transfers	2,140,845	2,282,200	2,282,200	3,226,058
Total MSTU for Law Enforcement Transfer Expenditures	2,140,845	2,282,200	2,282,200	3,226,058



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Cost Center: Sheriff Insurance and Tax Fees
Funding Source: MSTU for Law Enforcement

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	3,030,921	3,337,679	3,337,679	3,784,453
Reserves	0	12,861,153	12,861,153	17,232,681
Total Sheriff Insurance and Tax Fees Expenditures	3,030,921	16,198,832	16,198,832	21,017,134

Cost Center: Sheriffs Educational Fund
Funding Source: Sheriffs Educational Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	0	1,004,690	1,004,690	1,143,255
Total Sheriffs Educational Fund Expenditures	0	1,004,690	1,004,690	1,143,255



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Special Districts Division: Marion Oaks MSTU for Recreation

MISSION:

To provide high-quality recreational opportunities and state-of-the-art facilities to the residents and property owners of Marion Oaks to enhance their quality of life.

DESCRIPTION:

In 1988, the Marion Oaks MSTU for Recreation and Facilities was established through a referendum. A five-member citizen's advisory council is appointed by the Board of County Commissioners and comprises Marion Oaks residents and property owners. The facilities provided by MSTU include the Community Center and Annex Building, which offer a wide range of rental and recreational opportunities to individuals of all ages residing within Marion Oaks. The premises feature basketball, tennis, volleyball, pickleball courts and a walking trail. Additionally, the facility houses one of the few aquatic splash pads in Marion County. A team of ten full-time and two part-time MSTU personnel manage and maintain the Community Center and Annex building.

BUDGET PRIORITIES:

The Marion Oaks MSTU for Recreation and Facilities provides essential services to property owners in Marion Oaks, including high-quality recreational opportunities and state-of-the-art facilities. With the population of Marion County projected to increase by around 9% by 2025, the demand for municipal services is expected to grow. To meet this demand, the Marion Oaks MSTU for Recreation and Facilities has evaluated its staffing levels and a staffing plan aligned with the Empowering Marion for Success II plan.

To enhance the quality of life for residents and property owners, the Marion Oaks MSTU will be improving some of the amenities that it currently offers such as repaving the current walking trail, renovating the Annex Courtyard to include shades, benches and a lounge area in addition to constructing a new outdoor fitness/obstacle course.

As the population in Marion County is projected to increase, the Marion Oaks MSTU for Recreation and Facilities is committed to maintaining its facilities and equipment with a skilled team in alignment with the Empowering Marion for Success II plan, which highlights economic opportunity focus areas and infill opportunities near existing infrastructure and public services to provide more efficient services to the growing population. The MSTU is dedicated to utilizing its staff effectively and saving money while providing essential services, particularly in areas where building on vacant lots is expected to increase the demand for services.

In summary, the Marion Oaks MSTU for Recreation and Facilities plays a crucial role in providing essential municipal services to property owners in Marion Oaks. To meet the growing demand for services, the Marion Oaks MSTU for Recreation and Facilities has evaluated its staffing levels, accommodated a new position and reclassifications, and aligned itself with the Empowering Marion for Success II plan to serve the growing population efficiently. The improvements to current amenities and the construction of the outdoor fitness/obstacle course other actions taken by the Marion Oaks MSTU for Recreation and Facilities demonstrates its commitment to enhancing the quality of life for residents and property owners in Marion Oaks.

GOALS:

The goal of Marion Oaks MSTU for Recreation and Facilities is to offer exceptional recreational opportunities and facilities to the residents and property owners of Marion Oaks in a cost-effective manner. Furthermore, Marion Oaks MSTU for Recreation and Facilities strives to develop and implement programs that enhance children's and adults' educational experiences. These programs will be conducted on the premises, including the meeting rooms and grounds.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Special Districts

Division: Marion Oaks MSTU for Recreation

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Marion Oaks Recreation	925,822	2,014,084	2,014,108	2,584,401
Total Marion Oaks MSTU for Recreation	925,822	2,014,084	2,014,108	2,584,401

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Marion Oaks Recreation	10.50	11.34	11.34
Total Marion Oaks MSTU for Recreation	10.50	11.34	11.34

Cost Center: Marion Oaks Recreation
Funding Source: Marion Oaks MSTU

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	680,445	795,953	795,953	831,613
Operating	236,888	360,158	368,358	402,348
Capital	7,330	562,338	554,162	1,024,661
Debt Service	1,159	0	0	0
Reserves	0	295,635	295,635	325,779
Total Marion Oaks Recreation Expenditures	925,822	2,014,084	2,014,108	2,584,401

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Municipal Services Community Manager	0.00	0.34	0.34
Community Center Supervisor	0.00	1.00	1.00
Community Center Manager	1.00	0.00	0.00
Recreation Specialist	1.00	1.00	1.00
Staff Assistant III	1.00	1.00	1.00
Staff Assistant II	1.00	1.00	1.00
Building and Grounds Maint Tech III	1.00	0.00	0.00
Municipal Facilities Trades Technician	1.00	2.00	2.00
Lead Custodian	1.00	1.00	1.00
Custodian	0.50	0.50	0.50
Recreation Leader	3.00	3.50	3.50
Total Marion Oaks Recreation Full Time Equivalents	10.50	11.34	11.34



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Special Districts

Division: Silver Springs Shores Special Tax District

MISSION:

To provide streetlighting, recreation facilities, and services that promote the safety, well-being, and quality of life for all property owners within the Silver Springs Shores community. We are committed to delivering these services with efficiency, transparency and accountability to foster a strong and connected community that is proud of its identity and accomplishments.

DESCRIPTION:

The district is committed to enhancing the quality of life for all members of the community by providing a range of services and facilities that promote safety, well-being, and social connectedness.

One of the primary services provided by the district is street lighting. Well-lit streets are essential to maintaining a safe and secure environment for residents and visitors. The district is dedicated to ensuring that all streets within its jurisdiction are adequately lit, reducing the risk of accidents and crime and promoting a sense of community pride and connectedness.

The district also provides funding for the community center, youth center, three swimming pools, and a range of recreation services and programs. These facilities and services promote healthy living, social interaction, and personal development for all members of the community. The community center offers a range of activities, such as sports, fitness classes, and cultural events. The youth center provides a safe and supportive environment for young people to socialize, learn new skills, and engage in positive activities. The swimming pools offer a refreshing and fun way for community members to stay active and cool off during hot weather.

The district is committed to providing quality recreational programs and facilities that cater to the needs and interests of all members of the community. These services are essential to the physical and mental well-being of residents and are an important component of a healthy and vibrant community.

BUDGET PRIORITIES:

The Silver Springs Shores MSTU is committed to providing essential municipal services that promote safety, well-being, and quality of life for all property owners in the community. As the population of Marion County is projected to increase by around 9% by 2025, the MSTU has evaluated its staffing levels and staffing plan aligned with the Empowering Marion for Success II plan to meet the expected increased demand for municipal services. The community is a mix of residential areas and established commercial/industrial businesses. The CEP expects the Silver Springs Shores area to continue to grow, with increased demand for residential and commercial opportunities.

To ensure efficient and accountable service delivery, the Silver Springs Shores MSTU reviews job descriptions and responsibilities to match the actual work being done. This includes reclassifying positions such as the Staff Assistant II to a Staff Assistant III to ensure that the job description match the actual workload. Investing in employees and services is a priority for the Silver Springs Shores MSTU, and it recognizes the importance of cost-effectiveness. Promoting the Staff Assistant II to a Staff Assistant III will allow us to work more efficiently by realigning some of the duties within the office. The Silver Springs Shores MSTU also values the supervisory experience of its employees and recognizes the importance of their qualifications and training in areas such as HVAC certification, pool and spa operation, and emergency response training. By providing professional development opportunities, the Silver Springs Shores MSTU can ensure that employees have the necessary skills and knowledge to manage their teams effectively. Aligning itself with the Empowering Marion for Success II plan, the Silver Springs Shores MSTU plays a crucial role in promoting property owners' safety, well-being, and quality of life in Silver Springs Shores.

GOALS:

Our goals for FY 2024-25 include improving and enhancing our community's infrastructure, recreational facilities, and programs to deliver exceptional experiences to all residents. Additionally, we will strengthen our partnerships with local schools and educational organizations to offer engaging, informative, and fun programs for children and adults.



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

GOALS:

The Silver Springs Shores MSTU is focused on expanding services and facilities to cater to the community's growing needs while fostering a connected and proud community. This is achieved through efficient resource management, program and facility evaluations, and the provision of exceptional recreational and educational opportunities for all residents. Future plans include exploring options for a covered outdoor basketball court, which would provide extended programming and recreational opportunities. Overall, the MSTU aims to offer exceptional recreational and educational opportunities while promoting community pride and personal growth for all residents.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Special Districts

Division: Silver Springs Shores Special Tax District

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Silver Springs Shores	1,025,690	1,806,833	1,806,873	1,827,150
Total Silver Springs Shores Special Tax District	1,025,690	1,806,833	1,806,873	1,827,150

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Silver Springs Shores	8.00	8.33	8.33
Total Silver Springs Shores Special Tax District	8.00	8.33	8.33

Cost Center: Silver Springs Shores

Funding Source: Silver Springs Shores Special Tax District

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	528,502	630,900	630,900	662,040
Operating	451,225	461,473	579,473	391,831
Capital	44,634	421,789	303,829	458,500
Debt Service	1,329	0	0	0
Reserves	0	292,671	292,671	314,779
Total Silver Springs Shores Expenditures	1,025,690	1,806,833	1,806,873	1,827,150

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Municipal Services Community Manager	0.00	0.33	0.33
Community Center Supervisor	0.00	1.00	1.00
Community Center Manager	1.00	0.00	0.00
Recreation Supervisor	0.00	1.00	1.00
Recreation Specialist	1.00	1.00	1.00
Staff Assistant III	0.00	0.00	1.00
Staff Assistant II	1.00	1.00	0.00
Building and Grounds Maint Tech III SSS	1.00	0.00	0.00
Municipal Facilities Trades Technician	2.00	3.00	3.00
Recreation Leader	2.00	1.00	1.00
Total Silver Springs Shores Full Time Equivalents	8.00	8.33	8.33



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Special Districts Division: Hills of Ocala MSTU

MISSION:

To furnish the Hills of Ocala/Rolling Hills Subdivision's residents and property owners with recreation opportunities and facilities.

DESCRIPTION:

The Hills of Ocala/Rolling Hills Subdivision residents and property owners have access to recreation facilities provided by this MSTU. These amenities include basketball, tennis, racket ball courts, walking trails, picnic pavilions and a clubhouse. The current millage rate is .18. The MSTU was formed through a referendum in 1983 by the property owners at that time, encompassing more than 5,100 lots. The MSTU/Assessment Department manages these facilities with the aid of a Citizen Advisory Board. This board comprises five area residents appointed by the Board of County Commissioners.

BUDGET PRIORITIES:

Our budget priorities will focus on providing high-quality recreation opportunities and facilities for our residents and property owners. We will prioritize the maintenance and improvement of our existing amenities. We will manage these resources with transparency and fiscal responsibility, working closely with the Citizen Advisory Board to ensure our operations meet the standards of excellence that our community deserves.

GOALS:

The goal of this MSTU is to continue to provide recreational opportunities and facilities for the residents and property owners of the Hills of Ocala/Rolling Hills and manage the MSTU funds and operations in a fiscally responsible manner with the assistance of the Citizen Advisory Board.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Special Districts
Division: Hills of Ocala MSTU**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Hills of Ocala Recreation	24,495	113,590	113,590	140,633
Total Hills of Ocala MSTU	<u>24,495</u>	<u>113,590</u>	<u>113,590</u>	<u>140,633</u>

**Cost Center: Hills of Ocala Recreation
Funding Source: Hills of Ocala MSTU for Recreation**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	24,495	39,659	39,659	40,529
Capital	0	59,030	59,030	84,890
Reserves	0	14,901	14,901	15,214
Total Hills of Ocala Recreation Expenditures	<u>24,495</u>	<u>113,590</u>	<u>113,590</u>	<u>140,633</u>



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Special Districts
Division: Rainbow Lakes Estates MSTU**

MISSION:

To enhance the quality of life for the residents and property owners of Rainbow Lakes Estates by offering exceptional recreation facilities and activities. We are committed to providing a wide range of high-quality amenities and opportunities that cater to our community members' diverse interests and preferences.

DESCRIPTION:

Funds collected are used to maintain and improve the Rainbow Lakes Estates Community and that is reflected in how we allocate the funds we collect. We prioritize improving our recreational facilities and amenities and have allocated funds in our budget to achieve this goal. Our ultimate goal is to ensure that our residents and property owners can enjoy the best possible experience regarding leisure and recreation within our community.

BUDGET PRIORITIES:

Rainbow Lakes Estates is making significant strides in financial sustainability and responsible fund allocation. We've implemented several key initiatives in line with Rainbow Lakes Estates' unwavering dedication to delivering top-notch services. These include improving our properties and providing additional recreational events to the community to address the growing demands of our expanding population. These initiatives reflect Rainbow Lakes Estates' commitment to constantly improving its services to match its residents and property owners' shifting needs and preferences.

GOALS:

To ensure we maintain and manage community facilities cost-effectively and efficiently without compromising quality standards. We aim to create an enjoyable experience for residents and property owners who use our facilities while capitalizing on the natural beauty of Rainbow Lakes Estates. We plan to achieve this by adding an adventure trail to our current facilities in response to the community's expressed interest.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Special Districts

Division: Rainbow Lakes Estates MSTU

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Rainbow Lakes Estates Recreation	66,795	232,850	371,454	374,592
Total Rainbow Lakes Estates MSTU	66,795	232,850	371,454	374,592

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Rainbow Lakes Estates Recreation	0.00	1.50	1.50
Total Rainbow Lakes Estates MSTU	0.00	1.50	1.50

Cost Center: Rainbow Lakes Estates Recreation
Funding Source: RLE Comm Res Facility MSTU

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	0	80,393	80,393	75,499
Operating	66,795	105,394	105,394	111,937
Capital	0	0	0	111,150
Reserves	0	47,063	185,667	76,006
Total Rainbow Lakes Estates Recreation Expenditures	66,795	232,850	371,454	374,592

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Recreation Leader	0.00	1.50	1.50
Total Rainbow Lakes Estates Recreation Full Time Equivalents	0.00	1.50	1.50



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Special Districts Division: Rainbow Lakes Estates Fire MSBU

MISSION:

To safeguard the lives and properties of the residents within Rainbow Lakes Estates and its surrounding areas by providing exceptional fire protection services.

We strive to maintain the highest standards of professionalism, efficiency and effectiveness in everything we do, ensuring that our community members feel safe and secure at all times. Our ultimate goal is to be an integral part of the community, working with our residents to create a safe, thriving and sustainable environment for all.

DESCRIPTION:

Rainbow Lakes Estates Volunteer Fire Department is dedicated to providing fire protection services to the residents of Rainbow Lakes Estates and its surrounding communities. Our vehicles are housed in two stations located within Rainbow Lakes Estates and are meticulously maintained using funds collected by the MSBU. Our team of dedicated volunteers are highly trained and committed to ensuring the safety and security of our community. We respond promptly to all emergencies and strive to minimize the damage to life and property in such situations. The ultimate goal is to provide exceptional fire protection services to our community while building strong and lasting relationships with our residents and the surrounding communities.

BUDGET PRIORITIES:

Rainbow Lakes Estates Fire Assessment is non-ad valorem; \$30 for improved parcels and \$15 for unimproved parcels. The Rainbow Lakes Estates Volunteer Fire Rescue Services and Facilities funds are currently managed by Marion County Fire Rescue. The Rainbow Lakes Estates Fire Assessment is scheduled to "sunset" in October 2025.

GOALS:

Our primary goal is to provide high-quality, cost-effective fire protection services to the residents of Rainbow Lakes Estates. We prioritize correctly maintaining and managing our equipment and volunteer firefighters, ensuring we respond promptly and effectively to all emergencies.

Through our commitment to cost-effectiveness and efficiency, we aim to provide exceptional services to our community while keeping costs as low as possible. Our ultimate goal is to ensure that our residents feel safe and secure, knowing they can rely on us to provide them with the best possible fire protection services.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Special Districts

Division: Rainbow Lakes Estates Fire MSBU

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Fire Control Services	352,701	446,066	446,066	502,626
Total Rainbow Lakes Estates Fire MSBU	352,701	446,066	446,066	502,626

**Cost Center: Fire Control Services
Funding Source: RLE Fire Protection MSBU**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	1,298	0	0	0
Operating	351,403	351,488	351,488	502,626
Reserves	0	94,578	94,578	0
Total Fire Control Services Expenditures	352,701	446,066	446,066	502,626



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Special Districts

Division: Marion Oaks MSTU for General Services

MISSION:

To ensure the optimal upkeep of public areas within the Marion Oaks community.

This includes maintaining the waterfall's beauty and splendor while providing safe and efficient street lighting to enhance the community's safety and aesthetic appeal. Moreover, the MSTU for General Services is responsible for regularly ensuring that they carry out the right-of-way mowing to maintain a neat and orderly appearance in the community. Through consistent efforts and dedication, the MSTU aims to provide a high-quality living experience for the residents of Marion Oaks, making it a desirable place to call home.

DESCRIPTION:

In 1994, an MSTU (Municipal Services Taxing Unit) was established to provide high-quality services to designated areas approved for maintenance by the Board of County Commissioners. These services included street lighting and enhanced right-of-way mowing. The assessments for the MSTU began to be collected through property tax bills in November 1995. The primary purpose of this MSTU is to provide additional services beyond what the Marion County Office of the County Engineer currently offers. The Marion Oaks General Service team is responsible for maintaining around 360 miles of right-of-way in Marion Oaks, including roadside mowing, street lighting, and the upkeep of the waterfall at the community entrance. All the funds generated through a per-parcel assessment imposed on all the affected lots in Marion Oaks are expended solely within the community.

BUDGET PRIORITIES:

By managing the funds and operations of the MSTU in a fiscally responsible manner and seeking input and guidance from the Marion Oaks General Service Advisory Board, the community can work towards improving the maintenance of the right-of-way and street lighting. With a well-maintained road system, the community can continue to attract new residents and businesses while providing a high-quality living experience for current residents.

GOALS:

To improve the maintenance of right-of-way and street lighting in Marion Oaks by managing the funds and operations of the MSTU in a fiscally responsible manner while actively seeking input and guidance from the Marion Oaks General Service Advisory Board.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Special Districts

Division: Marion Oaks MSTU for General Services

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Marion Oaks MSTU for General Services	1,000,623	2,116,251	2,116,295	2,602,888
Total Marion Oaks MSTU for General Services	1,000,623	2,116,251	2,116,295	2,602,888

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Marion Oaks MSTU for General Services	10.63	10.96	11.07
Total Marion Oaks MSTU for General Services	10.63	10.96	11.07

Cost Center: Marion Oaks MSTU for General Services
Funding Source: Marion Oaks MSTU for General Services

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	606,970	742,506	742,506	787,392
Operating	368,155	531,077	531,077	827,039
Capital	25,270	592,668	592,712	738,457
Debt Service	228	0	0	0
Reserves	0	250,000	250,000	250,000
Total Marion Oaks MSTU for General Services Expenditures	1,000,623	2,116,251	2,116,295	2,602,888

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
General Services Maintenance Manager	1.00	0.00	0.00
General Services Maintenance Supervisor	0.00	1.00	1.00
Municipal Services Operations Manager	0.00	0.33	0.33
Staff Assistant II	0.63	0.63	0.74
Marion Oaks Crew Leader	1.00	1.00	1.00
Marion Oaks Maintenance Technician Equip Operator	8.00	8.00	8.00
Total Marion Oaks MSTU for General Services Full Time Equivalents	10.63	10.96	11.07



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Special Districts

Division: Road Improve and Maint Service Units

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Contracted Road Construction RLE MSTU	125,330	2,043,701	2,043,701	1,865,870
Deer Path Estates Phase 1 and 2 MSBU for Road Main	9,078	106,475	106,475	133,266
Golden Hills Road Improvements	3,026	547,461	547,461	652,283
Kingsland Estates Ocala Waterway Road Improvements	410,596	514,618	514,618	684,797
Kingsland Whispering Pines Forest Glenn Road Impro	527,649	589,151	589,151	771,971
Lake Tropicana Road Improvements	4,836	732,184	732,184	944,523
Maricamp Market Center 1 and 2 Road Maintenance	917	7,752	7,752	17,344
Marion Oaks Road Improvements	1,395,398	5,642,809	5,642,809	5,300,115
NW 17th Avenue Northwoods Road Maintenance	2,240	20,711	20,711	24,752
NW 49th 35th St DRA Maintenance	763	14,747	14,747	43,478
Ocala Waterway Estates Road Maintenance	19,562	372,930	372,930	472,247
Paradise Farms Roadside Mowing	13,591	41,566	41,566	24,368
Pine Run Estates Road Improvements	79,949	222,337	222,337	273,076
Rainbow Park Units 1 and 2 Road Maintenance	828,299	805,548	805,548	1,360,310
Silver Springs Acres Road Maintenance	70,461	243,052	243,052	237,916
Silver Springs Shores Road Improvements	81,712	3,470,735	3,470,735	2,836,756
Stonecrest Center Road Maintenance	3,947	80,732	80,732	94,990
Woods and Lakes Road Improvements Maintenance	10,641	509,803	509,803	601,190
Total Road Improve and Maint Service Units	3,587,995	15,966,312	15,966,312	16,339,252

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Contracted Road Construction RLE MSTU	0.00	4.33	4.33
Total Road Improve and Maint Service Units	0.00	4.33	4.33

**Cost Center: Contracted Road Construction RLE MSTU
Funding Source: RLE MSTU for Road Improvements**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	0	304,706	304,706	296,887
Operating	35,830	232,970	229,970	260,936
Capital	89,500	1,506,025	1,509,025	1,308,047
Total Contracted Road Construction RLE MSTU Expenditures	125,330	2,043,701	2,043,701	1,865,870

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
General Services Maintenance Supervisor	0.00	1.00	1.00
Municipal Services Operations Manager	0.00	0.33	0.33
RLE Maintenance Technician Equipment Operator	0.00	3.00	3.00
Total Contracted Road Construction RLE MSTU Full Time Equivalents	0.00	4.33	4.33



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Deer Path Estates Phase 1 and 2 MSBU for Road Main
Funding Source: Deer Path Estates Ph 1 and 2 MSBU for Road Maint**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	9,078	21,717	21,717	13,717
Capital	0	84,758	84,758	119,549
Total Deer Path Estates Phase 1 and 2 MSBU for Road Main Expenditures	9,078	106,475	106,475	133,266

**Cost Center: Golden Hills Road Improvements
Funding Source: Golden Hills MSTU for Road Improvements**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	3,026	8,176	8,176	8,571
Capital	0	539,285	539,285	643,712
Total Golden Hills Road Improvements Expenditures	3,026	547,461	547,461	652,283

**Cost Center: Kingsland Estates Ocala Waterway Road Improvements
Funding Source: Kingsland Estates Ocala Waterway MSBU Road Improve**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	11,689	14,851	14,851	17,803
Capital	398,907	499,767	499,767	666,994
Total Kingsland Estates Ocala Waterway Road Improvements Expenditures	410,596	514,618	514,618	684,797

**Cost Center: Kingsland Whispering Pines Forest Glenn Road Impro
Funding Source: Kingsland Whispering Pines Forest Glenn MSBU Roads**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	8,069	10,995	10,995	17,704
Capital	519,580	578,156	578,156	754,267
Total Kingsland Whispering Pines Forest Glenn Road Impro Expenditures	527,649	589,151	589,151	771,971



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Lake Tropicana Road Improvements
Funding Source: Lake Tropicana MSTU for Road Improvements**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	4,836	11,093	11,093	10,416
Capital	0	721,091	721,091	934,107
Total Lake Tropicana Road Improvements Expenditures	4,836	732,184	732,184	944,523

**Cost Center: Maricamp Market Center 1 and 2 Road Maintenance
Funding Source: Maricamp Market Center 1 and 2 MSBU for Road Maint**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	917	4,754	4,754	14,346
Capital	0	2,998	2,998	2,998
Total Maricamp Market Center 1 and 2 Road Maintenance Expenditures	917	7,752	7,752	17,344

**Cost Center: Marion Oaks Road Improvements
Funding Source: Marion Oaks MSBU for Road Improvements**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	49,736	117,422	117,422	122,972
Capital	1,345,662	5,525,387	5,525,387	5,177,143
Total Marion Oaks Road Improvements Expenditures	1,395,398	5,642,809	5,642,809	5,300,115

**Cost Center: NW 17th Avenue Northwoods Road Maintenance
Funding Source: NW 17th Avenue Northwoods MSBU for Road Maint**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	2,240	4,132	4,132	8,173
Capital	0	16,579	16,579	16,579
Total NW 17th Avenue Northwoods Road Maintenance Expenditures	2,240	20,711	20,711	24,752



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: NW 49th 35th St DRA Maintenance
Funding Source: DRA Maintenance for NW 49 Street 35 Street MSBU**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	763	14,747	14,747	43,478
Total NW 49th 35th St DRA Maintenance Expenditures	763	14,747	14,747	43,478

**Cost Center: Ocala Waterway Estates Road Maintenance
Funding Source: Ocala Waterway Estates MSBU for Road Maintenance**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	19,562	52,393	52,393	77,334
Capital	0	320,537	320,537	394,913
Total Ocala Waterway Estates Road Maintenance Expenditures	19,562	372,930	372,930	472,247

**Cost Center: Paradise Farms Roadside Mowing
Funding Source: Paradise Farms MSBU for Roadside Mowing**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	13,591	41,566	41,566	24,368
Total Paradise Farms Roadside Mowing Expenditures	13,591	41,566	41,566	24,368

**Cost Center: Pine Run Estates Road Improvements
Funding Source: Pine Run Estates MSTU for Road Improvements**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	79,949	86,552	86,552	137,291
Capital	0	135,785	135,785	135,785
Total Pine Run Estates Road Improvements Expenditures	79,949	222,337	222,337	273,076

**Cost Center: Rainbow Park Units 1 and 2 Road Maintenance
Funding Source: Rainbow Park Units 1 and 2 MSBU for Road Maint**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	62,082	82,904	82,904	84,253
Capital	766,217	722,644	722,644	1,276,057
Total Rainbow Park Units 1 and 2 Road Maintenance Expenditures	828,299	805,548	805,548	1,360,310



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Silver Springs Acres Road Maintenance
Funding Source: Silver Springs Acres MSBU for Road Maintenance**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	70,461	67,887	133,887	79,186
Capital	0	175,165	109,165	158,730
Total Silver Springs Acres Road Maintenance Expenditures	70,461	243,052	243,052	237,916

**Cost Center: Silver Springs Shores Road Improvements
Funding Source: Silver Springs Shores MSBU for Road Improvements**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	79,676	99,615	99,615	51,280
Capital	2,036	3,371,120	3,371,120	2,785,476
Total Silver Springs Shores Road Improvements Expenditures	81,712	3,470,735	3,470,735	2,836,756

**Cost Center: Stonecrest Center Road Maintenance
Funding Source: Stonecrest Center MSBU for Road Maintenance**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	3,947	7,458	7,458	7,458
Capital	0	73,274	73,274	87,532
Total Stonecrest Center Road Maintenance Expenditures	3,947	80,732	80,732	94,990

**Cost Center: Woods and Lakes Road Improvements Maintenance
Funding Source: Woods and Lakes Subdivision MSBU for Road Maint**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	10,641	21,262	21,262	21,394
Capital	0	488,541	488,541	579,796
Total Woods and Lakes Road Improvements Maintenance Expenditures	10,641	509,803	509,803	601,190



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Special Districts

Division: General Municipal Service Units

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Bellaire General Services	1,796	9,617	9,617	10,352
Citrus Park MSTU	4,262	17,869	17,869	18,997
Country Estates MSTU	1,070	2,728	2,728	3,190
Delcrest General Services	1,314	12,725	12,725	13,671
Doublegate General Services	2,998	2,951	2,951	3,584
Golden Hills General Services	12,921	116,363	116,363	123,430
Hamlet at Sherman Oaks General Services	7,996	25,206	25,206	29,151
Rainbows End General Municipal Services	1,766	425,610	425,610	475,689
Raven Hill General Services	2,646	10,026	10,026	10,114
Tompkins and Georges	9,328	15,557	15,557	17,393
Wineberry MSTU for General Services	3,492	11,314	11,314	11,861
Total General Municipal Service Units	49,589	649,966	649,966	717,432

Cost Center: Bellaire General Services

Funding Source: Bellaire MSTU for General Services

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	1,796	9,617	9,617	10,352
Total Bellaire General Services Expenditures	1,796	9,617	9,617	10,352

Cost Center: Citrus Park MSTU

Funding Source: Citrus Park MSTU

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	4,262	17,869	17,869	18,997
Total Citrus Park MSTU Expenditures	4,262	17,869	17,869	18,997

Cost Center: Country Estates MSTU

Funding Source: Country Estates MSTU

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	1,070	2,728	2,728	3,190
Total Country Estates MSTU Expenditures	1,070	2,728	2,728	3,190



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Delcrest General Services
Funding Source: Delcrest MSTU for General Services**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Operating	1,314	12,725	12,725	13,671
Total Delcrest General Services Expenditures	<u>1,314</u>	<u>12,725</u>	<u>12,725</u>	<u>13,671</u>

**Cost Center: Doublegate General Services
Funding Source: Doublegate MSTU for General Services**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Operating	2,998	2,951	2,951	3,584
Total Doublegate General Services Expenditures	<u>2,998</u>	<u>2,951</u>	<u>2,951</u>	<u>3,584</u>

**Cost Center: Golden Hills General Services
Funding Source: Golden Hills MSTU for General Services**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Operating	12,921	116,363	116,363	123,430
Total Golden Hills General Services Expenditures	<u>12,921</u>	<u>116,363</u>	<u>116,363</u>	<u>123,430</u>

**Cost Center: Hamlet at Sherman Oaks General Services
Funding Source: Hamlet at Sherman Oaks MSBU for General Services**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Operating	7,996	25,206	25,206	29,151
Total Hamlet at Sherman Oaks General Services Expenditures	<u>7,996</u>	<u>25,206</u>	<u>25,206</u>	<u>29,151</u>

**Cost Center: Rainbows End General Municipal Services
Funding Source: Rainbows End MSTU for General Municipal Services**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Operating	1,766	7,122	7,122	7,127
Capital	0	418,488	418,488	468,562
Total Rainbows End General Municipal Services Expenditures	<u>1,766</u>	<u>425,610</u>	<u>425,610</u>	<u>475,689</u>



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Raven Hill General Services
Funding Source: Raven Hill MSTU for General Services**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	2,646	10,026	10,026	10,114
Total Raven Hill General Services Expenditures	2,646	10,026	10,026	10,114

**Cost Center: Tompkins and Georges
Funding Source: Tompkins and Georges MSTU**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	9,328	15,557	15,557	17,393
Total Tompkins and Georges Expenditures	9,328	15,557	15,557	17,393

**Cost Center: Wineberry MSTU for General Services
Funding Source: Wineberry MSTU for General Services**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	3,492	11,314	11,314	11,861
Total Wineberry MSTU for General Services Expenditures	3,492	11,314	11,314	11,861



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Special Districts

Division: Street Lighting Service Units

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Bahia Oaks Street Lighting	14,356	25,565	25,565	28,438
Boardman Street Lighting	4,049	14,633	14,633	15,356
Boulder Hill Subdivision Street Lighting	1,105	11,688	11,688	13,135
Churchill Subdivision Street Lighting	2,092	9,315	9,315	10,124
Hickory Hill Subdivision Street Lighting	2,528	7,701	7,701	8,170
Indian Meadows Street Lighting	3,176	5,804	5,804	6,157
Kingsland Whispering Pines Street Lighting	40,310	69,923	69,923	78,614
Lake Weir Edgewater Street Lighting	13,538	136,902	136,902	147,470
Ocala Heights Units 1 and 3 Street Lighting	3,088	38,782	38,782	41,984
Total Street Lighting Service Units	84,242	320,313	320,313	349,448

Cost Center: Bahia Oaks Street Lighting

Funding Source: Bahia Oaks MSTU for Street Lighting

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	14,356	25,565	25,565	28,438
Total Bahia Oaks Street Lighting Expenditures	14,356	25,565	25,565	28,438

Cost Center: Boardman Street Lighting

Funding Source: Boardman MSTU for Street Lighting

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	4,049	14,633	14,633	15,356
Total Boardman Street Lighting Expenditures	4,049	14,633	14,633	15,356

Cost Center: Boulder Hill Subdivision Street Lighting

Funding Source: Boulder Hill Subdivision MSTU for Street Lighting

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	1,105	11,688	11,688	13,135
Total Boulder Hill Subdivision Street Lighting Expenditures	1,105	11,688	11,688	13,135



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Churchill Subdivision Street Lighting
Funding Source: Churchill MSTU for Street Lighting**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Operating	2,092	9,315	9,315	10,124
Total Churchill Subdivision Street Lighting Expenditures	2,092	9,315	9,315	10,124

**Cost Center: Hickory Hill Subdivision Street Lighting
Funding Source: Hickory Hill MSTU for Street Lighting**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Operating	2,528	7,701	7,701	8,170
Total Hickory Hill Subdivision Street Lighting Expenditures	2,528	7,701	7,701	8,170

**Cost Center: Indian Meadows Street Lighting
Funding Source: Indian Meadows MSTU for Street Lighting**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Operating	3,176	5,804	5,804	6,157
Total Indian Meadows Street Lighting Expenditures	3,176	5,804	5,804	6,157

**Cost Center: Kingsland Whispering Pines Street Lighting
Funding Source: Kingsland Whipering Pines MSBU Street Lighting**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Operating	40,310	69,923	69,923	78,614
Total Kingsland Whispering Pines Street Lighting Expenditures	40,310	69,923	69,923	78,614

**Cost Center: Lake Weir Edgewater Street Lighting
Funding Source: Lake Weir Edgewater MSBU for Street Lighting**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Operating	13,538	136,902	136,902	147,470
Total Lake Weir Edgewater Street Lighting Expenditures	13,538	136,902	136,902	147,470



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Ocala Heights Units 1 and 3 Street Lighting
Funding Source: Ocala Heights MSTU for Street Lighting**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	<u>3,088</u>	<u>38,782</u>	<u>38,782</u>	<u>41,984</u>
Total Ocala Heights Units 1 and 3 Street Lighting Expenditures	<u>3,088</u>	<u>38,782</u>	<u>38,782</u>	<u>41,984</u>



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Special Districts
Division: Community Redevelopment Area**

MISSION:

To create opportunities to further environmentally aware economic growth and development, supporting and highlighting the relationships between Marion County's citizens, businesses, and the environmental features surrounding the community.

DESCRIPTION:

The Community Redevelopment Agency focuses on the revitalization and redevelopment of targeted community redevelopment areas; Silver Springs is the only identified area at this time. The agency pursues actions to encourage and support capital investments for existing and new development while supporting and enhancing the character of development and the environmental quality of the area.

A Community Redevelopment Agency and Area function pursuant to the Florida Community Redevelopment Act of 1969, F.S. 163, Part II. The Silver Springs Community Redevelopment Area encompasses the unincorporated properties in and around the Silver Springs State Park area of the County. Funds received shall be utilized and expended for the purposes of and in accordance with the Silver Springs Redevelopment Plan. Primary funding is provided through tax increment revenue payments as defined in Section 163.340, F.S. received from the Taxing Authorities levying taxes within the District except Taxing Authorities exempted under Section 163.387(2)(c), F.S.

BUDGET PRIORITIES:

Priority projects include the Sherriff's Community Oriented Policing detail service and grant programs for the improvement of properties within the Community Redevelopment Area including the potential for infrastructure improvements.

GOALS:

Original Community Redevelopment Area Plans provide for Economic Development, Infrastructure and Utility Investments, Environmental Enhancements, Transportation Initiatives and Governmental Coordination goals to increase investment within the area and address community concerns and revitalization.



**Marion County Board of County Commissioners
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Special Districts

Division: Community Redevelopment Area

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Silver Springs CRA Administration	176,584	726,960	726,960	864,248
Total Community Redevelopment Area	<u>176,584</u>	<u>726,960</u>	<u>726,960</u>	<u>864,248</u>

Cost Center: Silver Springs CRA Administration

Funding Source: Silver Springs Community Redevelopment Area Trust

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	134,956	193,117	193,117	190,835
Capital	41,628	150,654	150,654	52,000
Grants and Aid	0	383,189	383,189	621,413
Total Silver Springs CRA Administration Expenditures	<u>176,584</u>	<u>726,960</u>	<u>726,960</u>	<u>864,248</u>



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Agencies Division: Health Department

MISSION:

To protect, promote and improve the health of all people in Marion County through integrated state, county and community efforts.

DESCRIPTION:

The Health Department works to improve health status by preventing epidemics, protecting against environmental hazards, encouraging healthy behaviors, preparing for and responding to disasters, and assuring the quality and accessibility of health services. We investigate, plan for, respond to, and educate the community and key partners. We provide the following services: Immunizations; STD prevention, identification, and treatment; HIV prevention, identification, and treatment; Family Planning; School Health; WIC; Healthy Start; Tuberculosis; Epidemiology; Rabies prevention, education, and identification; Dental; Vital Statistics; Health Education and Promotion; Preparedness and Response; Environmental Health; along with additional grant programs such as Brazen and OD2A.

BUDGET PRIORITIES:

Our budget priorities include expanding services throughout the county. This also includes adding additional services in Belleview including immunizations and screening services, increasing county presence with a second mobile unit, and continued expansion in communicable and chronic disease prevention and infant mortality.

GOALS:

Improve Healthy Access to prevent and reduce infant mortality by providing access to services in remote areas by Telehealth, increasing mobile unit footprint and increasing minority health education.

Improve infrastructure by updating/replacing the Belleview building. Updating existing building to meet service needs

Increase immunization rates, enhance disease surveillance efforts, increase access to care for transportation disadvantaged individuals, decrease permitting time for septic systems and expand work with paramedicine programs to include Hep C



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Agencies

Division: Health Department

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Marion County Health Unit	<u>2,650,000</u>	<u>3,583,082</u>	<u>3,583,082</u>	<u>4,623,038</u>
Total Health Department	<u>2,650,000</u>	<u>3,583,082</u>	<u>3,583,082</u>	<u>4,623,038</u>

Cost Center: Marion County Health Unit

Funding Source: Marion County Health Unit Trust Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	0	470,000	400,000
Grants and Aid	2,650,000	2,650,000	2,650,000	3,150,000
Reserves	0	933,082	463,082	1,073,038
Total Marion County Health Unit Expenditures	<u>2,650,000</u>	<u>3,583,082</u>	<u>3,583,082</u>	<u>4,623,038</u>



**Marion County Board of County Commissioners
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**Agencies
Division: Health Agencies**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Medicaid Managed Care Program	<u>10,622,761</u>	<u>36,352,578</u>	<u>38,700,124</u>	<u>17,348,678</u>
Total Health Agencies	<u>10,622,761</u>	<u>36,352,578</u>	<u>38,700,124</u>	<u>17,348,678</u>

**Cost Center: Medicaid Managed Care Program
Funding Source: Local Provider Participation Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	150,000	150,000	150,000	150,000
Grants and Aid	10,472,761	35,501,073	37,848,619	16,329,141
Reserves	<u>0</u>	<u>701,505</u>	<u>701,505</u>	<u>869,537</u>
Total Medicaid Managed Care Program Expenditures	<u>10,622,761</u>	<u>36,352,578</u>	<u>38,700,124</u>	<u>17,348,678</u>



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Agencies

Division: Community Service Agencies

MISSION:

Early Learning Coalition: To provide leadership and foster partnerships to optimize a quality early learning environment for our children through child care, voluntary pre-kindergarten, and parent education. Children and families in our community will have access to quality early learning programs that nurture their learning potential and prepare them for their educational success.

Marion County Children's Alliance: To improve the lives of Marion County's children.

Marion Senior Services: To provide public transportation that offers riders a high-quality, safe, reliable and efficient paratransit experience." Marion Transit also provides services to the transportation disadvantaged citizens of Marion County.

DESCRIPTION:

Early Learning Coalition: The requested funding will be utilized to match federal funds received through the Florida Division of Early Learning (DEL) to assist income eligible, working families with the cost of child care. This ensures families are able to work towards financial self-sufficiency and provide quality early learning experiences for their children. School Readiness (child care subsidy) is currently available for children up to the age of 13, including before/after school care as well as care during holidays, vacations, and summer break. Currently, there is a minimal waitlist for School Readiness and all eligible families can receive services for an initial period of up to 12 months. Eligibility redetermination is completed annually to assess if families are eligible to continue receiving financial support. Parents are obligated to assist with the cost of their child care by paying any differential directly to the child care provider they choose, as well as any additional fees, such as registration/application fees required by the placement. Child care providers who contract with the Early Learning Coalition are primarily independent small businesses. Currently, the Coalition contracts with over 100 providers to provide care to approximately 2,500 children on a monthly basis. A smaller portion of the requested funding will be dedicated to supporting Dolly Parton's Imagination Library. This internationally recognized program provides developmentally appropriate books to young children. Once enrolled, a child will receive a book in the mail every month from birth up to their fifth birthday. Research shows having more books in a child's home is a direct indicator of school success. In Marion County, only 39% of our third graders are reading at or above grade level. Third grade reading scores are crucial because this is the time in a child's education when they transition from learning to read to reading to learn. If a child does not have the foundation to develop literacy skills when they enter kindergarten, the trajectory is set for academic failure. At a cost of less than \$27 per child per year, the investment is minimal, and the results will mean decreased financial support in the future for required remedial services.

Marion County Children's Alliance: The Children's Alliance, through our Community Council Against Substance Abuse, works with partners to reduce the impact of drugs, alcohol, cigarettes and vaping on our youth. The Alliance also works with at risk youth to provide mentoring services to help them make good life choices. And finally, the Alliance provides emergency services and prevention strategies to women and their children in domestic and family violence situations.

Marion Senior Services: Marion Transit is the Community Transportation Coordinator (CTC) for Marion County as designated by the Florida Commission for the Transportation Disadvantaged (CTD). We provide public transportation in the rural and semi-urban areas of Marion County, Florida. We use ADA equipped cutaway buses that carry a combination of up to 14 passengers (either ambulatory or wheelchair). Marion Transit provides door-to-door service by appointment for a total of 300 - 400 one-way trips per day Monday through Friday. The service is funded using Federal Transportation Grants with matching funds received from the Marion County Board of County Commissioners and passenger fares. On any given day (Monday - Friday), we have 25 to 35 buses running throughout Marion County. According to the Annual Operating Report (AOR) submitted to the CTD, our buses traveled 889,447 miles while providing 72,135 trips. The cost per mile for these trips was \$4.35 and the cost per trip averaged \$50.52. Most of our trips are for dialysis patients followed by medical appointments and food shopping.

BUDGET PRIORITIES:



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BUDGET PRIORITIES:

Early Learning Coalition: A significant change to the ELCMC's budget for FY 2024-2025 will be the expiration of American Rescue Plan Act (ARPA) funds. During FY 2023-2024, ARPPA discretionary funds were utilized to implement and initially support Dolly Parton's Imagination Library. For this next funding cycle, the Coalition must look to alternative means to sustain this initiative. In addition, as more children are enrolled, the cost will continue to climb. The Coalition expects to achieve a 70% county saturation rate in the next several years which will require an investment of over \$200,000 per year. The funding plan includes requesting support from United Way, as well as implementing state and local funding.

Marion County Children's Alliance: Funding will be used to continue programs that help to improve the lives of Marion County's children.

Marion Senior Services: This budget request represents a small increase over prior year. This is primarily due to anticipated rising costs in all aspects of the operation (fuel, labor, insurance and maintenance). Insurance costs alone have increased more than 30% over prior year. Most other categories are expected to experience a 10% increase. In an effort to mitigate this increase, we have applied for additional grant monies but have yet to receive award notifications.

GOALS:

Early Learning Coalition: School Readiness services will continue to be available to eligible families with a minimal waitlist. In addition, this will satisfy the mandated local match requirement enabling the Coalition to draw down allocated federal funds for Marion County. Dolly Parton's Imagination Library will continue to provide books on a monthly basis for enrolled children with the goal of at least a 40% saturation rate at the end of FY 2024-2025. Data will be collected to assess whether parents are increasing the rate at which they read to their young children.

Marion County Children's Alliance: Our vision is to serve as the voice for children. We do this through: Purpose - Identifying and facilitating solutions, Passion - Strengthening and engaging leaders, Partnerships - Connecting community partners and diverse donors to provide for the critical needs of children and Presence - Being a strong, unified voice for Marion County's children.

Marion Senior Services: Our goals are to provide high passenger satisfaction, on-time performance, minimized passenger dwell time, passenger safety, excellent customer service and safe driving. Increasing ridership by 10% through education about our program and outreach is our secondary focus. These goals support both the Empower Marion Mission Statement and Guiding Principles – Marion Transit exemplifies “Leading public service in genuine dedication to our citizens through professional operations and resource stewardship.” Our riders become more like family than clients. They depend on our services to keep them healthy by transporting them to dialysis appointments, doctor's appointments, or grocery shopping.



**Marion County Board of County Commissioners
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Agencies

Division: Community Service Agencies

	FY 2023	FY 2024	FY 2024	FY 2025
<u>Division Expenditure Budget Summary</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>
Early Learning Coalition	150,000	150,000	150,000	200,000
Marion County Childrens Alliance	15,000	15,000	15,000	15,000
Marion Senior Services Transit	520,237	1,370,118	1,370,118	1,534,759
Total Community Service Agencies	685,237	1,535,118	1,535,118	1,749,759

**Cost Center: Early Learning Coalition
Funding Source: General Fund**

	FY 2023	FY 2024	FY 2024	FY 2025
<u>Expenditures</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>
Grants and Aid	150,000	150,000	150,000	200,000
Total Early Learning Coalition Expenditures	150,000	150,000	150,000	200,000

**Cost Center: Marion County Childrens Alliance
Funding Source: General Fund**

	FY 2023	FY 2024	FY 2024	FY 2025
<u>Expenditures</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>
Grants and Aid	15,000	15,000	15,000	15,000
Total Marion County Childrens Alliance Expenditures	15,000	15,000	15,000	15,000

**Cost Center: Marion Senior Services Transit
Funding Source: General Fund**

	FY 2023	FY 2024	FY 2024	FY 2025
<u>Expenditures</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>
Grants and Aid	520,237	1,370,118	1,370,118	1,534,759
Total Marion Senior Services Transit Expenditures	520,237	1,370,118	1,370,118	1,534,759



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Agencies

Division: Economic Development Agencies

MISSION:

Ocala Marion County Chamber and Economic Partnership: To be the catalyst for a prosperous community.

Small Business Development Council: To help businesses grow and succeed.

DESCRIPTION:

The Ocala Marion County Chamber and Economic Partnership (CEP): The Ocala Metro CEP provides Business Attraction, Business Retention, and Business Creation services to positively impact job creation and capital investment in the community resulting in increased revenue for public entities to better serve the community.

Small Business Development Council: The Small Business Development Center (SBDC) at the University of North Florida helps new entrepreneurs realize the dream of business ownership and assists existing businesses to remain competitive in an ever-changing global economy. It also helps communities grow by helping the creation and retention of jobs, the investment of new capital by businesses, and the resultant increase in the tax base. The Florida SBDC Network is state designated as Florida's Principal Provider of Business Assistance [§ 288.001, Fla. Stat.] and recognized as Florida's "premier source" for business assistance. With this assistance, clients can become more successful and, in turn, contribute positively to the area's economic growth and stability. More than 35 SBDC offices operate in Florida from Key West to Pensacola under the guidance of seven state universities, including the University of North Florida, and state colleges. Services provided include no-cost in-person, on-site, and virtual consulting; live and virtual training workshops; and, access to extensive databases and analytical programs that offer entrepreneurs access to business solutions to help them grow and prosper. Funding from the U.S. Small Business Administration and the University of North Florida is supplemented by Marion County to provide SBDC services throughout the county from a local office located on the College of Central Florida Campus in Ocala.

BUDGET PRIORITIES:

Ocala Marion County Chamber and Economic Partnership: The budget request of \$300,000 supports continued efforts in Business Attraction, Business Retention and Business Creation.

Small Business Development Council: The Small Business Development Center at the University of North Florida requests \$116,000, a 3.4% funding increase, equivalent to the rate of inflation during 2023. This amount has been rounded up by \$192 from \$115,808 to achieve an even funding figure.

GOALS:

Ocala Marion County Chamber and Economic Partnership: The Ocala Metro CEP enters a MOU with the County outlining goals to meet and provides a monthly performance matrix outlining performance towards these goals.

Small Business Development Council: In addition to the no-cost in-person, on-site and virtual consulting, the SBDC has partnered with business incubators, chambers or commerce, and other business organizations to provide services in new venues and locations. This will ensure that entrepreneurs and business owners throughout the county will have convenient access to SBDC services including Belleview, Dunnellon, Marion Oaks, and Silver Springs Shores. The SBDC continues to hold "Pop-Up" shop events in an effort to reach out to entrepreneurs and business owners who might otherwise not be aware of the SBDC's no-cost services.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Agencies

Division: Economic Development Agencies

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Ocala Marion County Chamber and Economic Partner	300,000	300,000	300,000	300,000
Small Business Development Council	104,388	112,000	112,000	116,000
Total Economic Development Agencies	404,388	412,000	412,000	416,000

Cost Center: Ocala Marion County Chamber and Economic Partner

Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	300,000	300,000	300,000	300,000
Total Ocala Marion County Chamber and Economic Partner Expenditures	300,000	300,000	300,000	300,000

Cost Center: Small Business Development Council

Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	104,388	112,000	112,000	116,000
Total Small Business Development Council Expenditures	104,388	112,000	112,000	116,000



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Agencies Division: Planning Agencies

MISSION:

East Central Florida Regional Planning Council: To serve our citizens and member governments by identifying and addressing regional issues through communication and collaboration to develop strategies that create a healthy, sustainable, thriving, and resilient region for future generations.

DESCRIPTION:

East Central Florida Regional Planning Council: Established in 1962 as an area-wide association of governments, the East Central Florida Regional Planning Council (ECFRPC) is represented by 33 Council members and a skilled staff that provides technical assistance to governments and organizations within the Eight County East Central Florida region while fulfilling duties assigned by state statutes and other federal programs. These 8 counties include Brevard, Lake, Marion, Orange, Osceola, Seminole, Sumter and Volusia and represent 78 member towns and cities. The staff of the ECFRPC has expertise in a variety of areas including land use and environmental planning, urban design, geographic information systems (GIS), transportation studies, comprehensive planning, health, resiliency, economic analysis and emergency management.

BUDGET PRIORITIES:

East Central Florida Regional Planning Council: will provide matching funds for regional programs such as Comprehensive Economic Development Strategies (CEDs), Disaster Recovery Coordinator positions, and other potential grants benefiting local communities. Furthermore, the Council will allocate resources to support staff in identifying and securing funding and grant opportunities, as well as organizing collaborative and educational events for council members, partner communities, agencies, and the public. Additionally, the Council will offer technical assistance to local governments in planning, economic development, resilience, and emergency management. Other priorities will be determined by the Council throughout the year.

GOALS:

East Central Florida Regional Planning Council: Identify regional needs and follow the programmatic direction of the Council in meeting the objectives of the Strategic Regional Policy Plan (SRPP) and supporting existing Council programs and activities that assist local government planning, economic development, resilience, and emergency management needs.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Agencies

Division: Planning Agencies

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
East Central FL Regional Planning Council	79,628	81,885	81,885	84,388
Total Planning Agencies	<u>79,628</u>	<u>81,885</u>	<u>81,885</u>	<u>84,388</u>

Cost Center: East Central FL Regional Planning Council
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	79,628	81,885	81,885	84,388
Total East Central FL Regional Planning Council Expenditures	<u>79,628</u>	<u>81,885</u>	<u>81,885</u>	<u>84,388</u>



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Agencies Division: Other Agencies

MISSION:

Florida Forest Service: To protect Florida and its people from the dangers of wildland fire and manage the forest resources through a stewardship ethic to assure they are available for future generations.

Historical Commission: To be the official agency of county government concerned with county heritage.

Marion Soil and Water Conservation District (MSWCD): To preserve and enhance the quality of life in Marion County through conservation of its natural resources.

DESCRIPTION:

Florida Forest Service: The Florida Forest Service is the statutory authority over wildland fire within the State of Florida as well as the regulatory authority for all outdoor burning. Activities within the County will include: prevention, detection, and suppression of all wildland fires independently or in conjunction with Marion County Fire Rescue, regulation of all permitted outdoor burning activities, land management advice for private landowners, management of Ross Prairie and Indian Lakes State Forests and detection of forest pest outbreaks. In addition, the Florida Forest Service will continue to coordinate with Marion County Emergency Management in response to all natural disasters affecting the County including hurricanes.

Historical Commission: The Historical Commission is comprised of seven (7) members. Each County Commissioner appoints one (1) member with the remaining two (2) members are appointed by the Board of County Commissioners at large. The Historical Commission holds public meetings on a monthly basis to conduct business. The members of the Historical Commission are all volunteers.

Marion Soil and Water Conservation District (MSWCD): In 1937, Florida Legislature established Soil and Water Conservation Districts, a governmental subdivision of the State of Florida under Florida Statutes 582. A Marion County landowner petition established the MSWCD, for the purpose of encouraging, developing and implementing conservation programs for the County's water, soil, and natural resources. To fulfill this, MSWCD works closely with other agencies, like the Natural Resource Conservation Service (NRCS) and Florida Department of Agriculture and Consumer Services (FDACS), to create ways to conserve water, prevent soil erosion, limit nutrient runoff, and inform the public about conservation issues. The MSWCD through its partnership offers financial assistance to implement conservation practices. The MSWCD also educates the citizens through outreach programs, workshops, and contests to encourage education and participation of conservation.

BUDGET PRIORITIES:

Florida Forest Service: Priorities are to equip, train and maintain the personnel and equipment responsible for wildfire response within the County. Additional priorities include regulation and compliance of the outdoor burning program as well as land management assistance for private landowners within the county.

Historical Commission: The Historical Commission is responsible for the purchase of flags for the county campus. It is currently working on three (3) historical markers: The Industrial School for Girls (approved and being created), Camp Roosevelt and Fessenden. Included in its current projects is the interview and film session of outstanding Marion historical figures. One additional task is to provide the Marion County Museum of History the necessary preservation materials for its vast collection of vintage historical paper.

Marion Soil and Water Conservation District (MSWCD): With the enactment of HB 7013, the MSWCD must comply with performance metrics established by the State. This imposes a significant burden on the MSWCD's workload necessary for compliance. Therefore, MSWCD seeks to upgrade the part-time Program Assistant to full-time. Since the technician contract termination, FDACS no longer offsets District expenses. Also, with rising expenses, adjustments to accommodate these changes, resulted in increased allocations to travel, postage, printing, advertising, supplies, and training. Regarding this fiscal year's reductions, membership payments decreased last year, which led to a decrease in this year's line item. Computer software, hardware and a desk phone were purchased last year and do not need to be re-purchased. However, the annual subscription for software remains necessary. MSWCD also estimated overtime costs based on previous data for this year's budget, resulting in approximately two additional hours per week.

GOALS:

Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

GOALS:

Florida Forest Service: The goals of the Florida Forest Service are to provide Wildland fire prevention activities for Schools, HOA's, and other groups, to detect and suppress wildland fires as they occur to protect life and property, to effectively manage the outdoor burning program by providing good customer service and enforcement of illegal burning, to manage Indian Lakes and Ross Prairie State Forests for the enjoyment and use of residents and visitors, and to seek out and offer land management assistance to private landowners including enrollment in State and Federal Cost share programs to meet their objectives.

Historical Commission: To accomplish its goals, it is the duty of the Historical Commission to collect, arrange, record, preserve, interpret, produce, create and display historical material and data including books, pamphlets, maps, charts, manuscripts, family histories, US Census records, papers and other objects and illustrative of and relating to the history of Marion County through its relationships with the Marion County Museum of History and Archaeology. The Historical Commission may mark by proper monument the location of forts, Native American mounds or other places in the county where historical events have occurred.

Marion Soil and Water Conservation District (MSWCD): MSWCD has set forth the following annual goals to promote environmental stewardship and community engagement in Marion County. MSWCD will continue to actively manage the FDACS' Cost Share Program, benefiting local farmers and ranchers financially, encouraging them to participate in Best Management Practices. MSWCD plans to enroll at least one exceptional producer into the Farms of Environmental Distinction program, which acknowledges a producer's dedication to conservation efforts in Marion County. At minimum, MSWCD will continue to engage citizens through monthly public meetings, four environmental outreach presentations, seven student contests, a scholarship program, and a local working group to address local, natural resource concerns. MSWCD aims to strengthen their existing programs by expanding educational outreach to diverse demographics through bi-lingual publications, presenting more government accountability and transparency through MSWCD performance measurements, and building an online presence to engage more participation and feedback from citizens. In order to comply with State regulations, the MSWCD must maintain its memberships and comply with mandatory trainings. To stay apprised on legislative changes and to identify current natural resource concerns, the MSWCD encourages staff and supervisors to participate annually in at least one educational training and two association meetings.



Marion County Board of County Commissioners **Fiscal Year 2025 Adopted Budget**

Agencies **Division: Other Agencies**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Florida Forest Service Fire Control	39,737	43,747	43,747	43,747
Historical Commission	501	9,000	9,000	9,000
Marion Soil Conservation District	87,945	115,462	115,462	170,596
Medical Examiner	5,607,466	8,705,313	8,708,313	9,931,264
Total Other Agencies	5,735,649	8,873,522	8,876,522	10,154,607

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Marion Soil Conservation District	1.00	1.50	2.00
Total Other Agencies	1.00	1.50	2.00

Cost Center: Florida Forest Service Fire Control **Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Grants and Aid	39,737	43,747	43,747	43,747
Total Florida Forest Service Fire Control Expenditures	39,737	43,747	43,747	43,747

Cost Center: Historical Commission **Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	501	9,000	9,000	9,000
Total Historical Commission Expenditures	501	9,000	9,000	9,000

Cost Center: Marion Soil Conservation District **Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	78,995	100,937	100,937	154,751
Operating	8,950	14,525	14,525	15,845
Total Marion Soil Conservation District Expenditures	87,945	115,462	115,462	170,596

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Soil and Water Program Assistant	0.00	0.50	1.00
Marion Soil Water Conserv District Administrator	1.00	1.00	1.00
Total Marion Soil Conservation District Full Time Equivalents	1.00	1.50	2.00



**Marion County Board of County Commissioners
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**Cost Center: Medical Examiner
Funding Source: Medical Examiner Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	5,450,424	6,327,492	6,408,400	7,526,935
Capital	85,880	2,327,821	2,249,913	2,354,329
Debt Service	71,162	0	0	0
Reserves	0	50,000	50,000	50,000
Total Medical Examiner Expenditures	5,607,466	8,705,313	8,708,313	9,931,264



**Marion County Board of County Commissioners
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**Transfers
Division: Interfund Transfers**

DESCRIPTION:

This Division provides for the administrative transfers of funds between County fund entities as may be necessary for proper allocation and segregation of costs.



**Marion County Board of County Commissioners
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Transfers

Division: Interfund Transfers

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Division Expenditure Budget Summary</u>				
General Fund Transfers	<u>1,805,659</u>	<u>2,070,389</u>	<u>2,136,623</u>	<u>2,508,501</u>
Total Interfund Transfers	<u>1,805,659</u>	<u>2,070,389</u>	<u>2,136,623</u>	<u>2,508,501</u>

**Cost Center: General Fund Transfers
Funding Source: General Fund**

	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
<u>Expenditures</u>				
Interfund Transfers	<u>1,805,659</u>	<u>2,070,389</u>	<u>2,136,623</u>	<u>2,508,501</u>
Total General Fund Transfers Expenditures	<u>1,805,659</u>	<u>2,070,389</u>	<u>2,136,623</u>	<u>2,508,501</u>



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Internal Services Division: Risk Management

MISSION:

To provide great customer service, quality benefits, proactive risk management and effective safety awareness programs in an effort to prevent and minimize the County's human, financial and physical assets and resources from the consequences of losses.

DESCRIPTION:

The functions and duties of Risk and Benefit Services can be categorized into the following areas:

To identify and appraise the risks of the County and insure or self-insure those risks which cannot be controlled and mitigate the cost of Employer insurances and losses through pro-active claims management, loss prevention and safety training programs.

The Risk and Benefits team is proud to manage a variety of Employee and Employer Insurances for all Constitutional Officers in an efficient and cost effective manner. The Benefits Team manages the health, dental, vision, life, LTD, STD, and EAP insurances, as well as retirement services and coordination with the Florida Retirement System (FRS), the Employee Clinic/Heart of Florida arrangement, and the wellness program. With a focus of providing great customer service and quality benefits for all of Marion County and its employees, the Benefits Team is proud to continually innovate, anticipate employee needs, and find ways to improve the health and overall well-being of each of its employees, retirees, and family members. The Risk team manages the Workers' Compensation, Property, Auto, and General Liability insurances as well as the Safety Program for the organization and its Constitutional Officers.

BUDGET PRIORITIES:

The increases included in the adopted budget are based on data provided by our actuarial professionals at our insurance providers.

GOALS:

SG1A: Our Goal is to lower the Workers' Compensation cost per 100 employee rate through education and job hazard analysis to ensure a safer working environment for our employees.

SG1B: Our goal is to educate current/future employees on benefit offerings and ensure we have an up-to-date, competitive plan. This will be handled by the benefits team, which includes visits to departments throughout the county to ensure understanding of benefits offered.

DG1: Show the efficiency of Risk staff processing claims made against Marion County Board of County Commissioners and our Constitutional Officers.

DG2: Establish an overall rate for determining the cost of Risk's budget compared to the Liability premiums.

DG3: To increase participants in the Wellness Program.

DG4: To increase in employees getting established with and having annual physicals performed as a preventative measure and direct impact to our claims cost under the self-insurance health plan.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Internal Services
Division: Risk Management**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Employee Wellness Program	130,516	709,815	709,815	695,588
Insurance	45,068,102	66,646,951	66,756,562	62,366,854
Risk and Benefit Services	642,347	830,922	831,105	856,514
Total Risk Management	45,840,965	68,187,688	68,297,482	63,918,956

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Employee Wellness Program	1.00	1.00	1.00
Risk and Benefit Services	6.50	6.50	6.50
Total Risk Management	7.50	7.50	7.50

<u>Division Performance Measures</u>	Indicator	FY 2023 Actual	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
SG1A: Workers' Compensation cost per 100 employees	Outcome	3.57	4.42	3.56	4.42
SG1A: Insured structures inspected per month	Efficiency	5.25	5.92	5.92	6.33
SG1A: Average annual safety training hours per FTE	Efficiency	3.62	2.49	2.49	3.62
SG1B: Percent of Departments that receive Benefits or Wellness training and education	Efficiency	63.00	0.00	70.00	75.00
DG1: Claims processed per dedicated Risk FTE	Effectiveness	536.00	372.00	372.00	500.00
DG2: Liability Insurance Premium as a percentage of Risk expenses	Efficiency	63.00	36.00	39.00	43.00
DG3: Percentage of employees that complete the Wellness Program	Outcome	18.00	0.00	28.00	38.00
DG4: Percentage of employees that complete their annual physical	Outcome	0.00	0.00	30.00	35.00

**Cost Center: Employee Wellness Program
Funding Source: Insurance Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	86,214	77,215	77,215	80,348
Operating	44,302	63,837	63,837	66,118
Capital	0	568,763	568,763	549,122
Total Employee Wellness Program Expenditures	130,516	709,815	709,815	695,588

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Health and Wellness Coordinator	1.00	1.00	0.00
Health Wellness Coordinator	0.00	0.00	1.00
Total Employee Wellness Program Full Time Equivalents	1.00	1.00	1.00



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Insurance
Funding Source: Insurance Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	41,318,078	44,393,462	46,159,969	46,898,290
Operating	3,750,024	5,471,535	8,171,535	6,116,849
Reserves	0	16,781,954	12,425,058	9,351,715
Total Insurance Expenditures	45,068,102	66,646,951	66,756,562	62,366,854

**Cost Center: Risk and Benefit Services
Funding Source: Insurance Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	598,550	670,384	670,384	692,197
Operating	42,990	61,625	61,808	65,404
Capital	0	98,913	98,913	98,913
Debt Service	807	0	0	0
Total Risk and Benefit Services Expenditures	642,347	830,922	831,105	856,514

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Human Resources Risk Director	0.25	0.25	0.25
Benefits Manager	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00
Safety Training Compliance Manager	1.00	1.00	1.00
Administrative Staff Assistant	0.25	0.25	0.25
Risk and Benefits Assistant	1.00	0.00	0.00
Risk Asset and Claims Analyst	0.00	1.00	1.00
Benefits Analyst	2.00	2.00	0.00
Benefits Analyst	0.00	0.00	1.00
Risk Coordinator	0.00	0.00	1.00
Total Risk and Benefit Services Full Time Equivalents	6.50	6.50	6.50



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Debt Service
Division: Transportation Debt Service**

DESCRIPTION:

The Transportation Debt Service Division provides for the repayment of bonded debt issued to provide funding for major Transportation Improvements in Marion County. Repayment of the revenue bonds is provided for and secured by a majority of the County's proceeds of the 2nd Local Option 5 Cent Fuel Tax.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Debt Service

Division: Transportation Debt Service

<u>Division Expenditure Budget Summary</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Transportation Improvements 2nd 5 Cents	<u>3,927,948</u>	<u>6,730,360</u>	<u>6,730,360</u>	<u>6,727,305</u>
Total Transportation Debt Service	<u>3,927,948</u>	<u>6,730,360</u>	<u>6,730,360</u>	<u>6,727,305</u>

**Cost Center: Transportation Improvements 2nd 5 Cents
Funding Source: Public Improvement Transportation Debt Service**

<u>Expenditures</u>	<u>FY 2023 Actual</u>	<u>FY 2024 Adopted</u>	<u>FY 2024 Amended</u>	<u>FY 2025 Adopted</u>
Debt Service	<u>3,927,948</u>	<u>3,927,103</u>	<u>3,927,103</u>	<u>3,924,048</u>
Non-operating	<u>0</u>	<u>2,803,257</u>	<u>2,803,257</u>	<u>2,803,257</u>
Total Transportation Improvements 2nd 5 Cents Expenditures	<u>3,927,948</u>	<u>6,730,360</u>	<u>6,730,360</u>	<u>6,727,305</u>



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Debt Service

Division: Road Assessment Program Debt Service

DESCRIPTION:

The Road Assessment Program Debt Service Division provides for the repayment of bonded debt issued to provide funding for the creation or replacement of road systems within privately developed subdivisions within Marion County. Repayment of the bonded debt is provided for through a non-ad valorem special assessment levied upon property owners within the improved subdivisions and collected through the property tax billing process.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Debt Service

Division: Road Assessment Program Debt Service

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Series 2014A	360,003	144,946	144,946	0
Series 2015A	39,960	28,429	28,429	28,428
Series 2016A	193,909	71,605	71,605	44,068
Series 2017A	215,857	129,812	129,812	111,137
Series 2019A	180,145	82,037	82,037	78,508
Series 2021A	230,339	190,270	190,270	159,088
Series 2022A	42,612	47,088	47,088	46,835
Series 2024A	0	0	0	98,382
Series 2024B	0	0	0	146,084
Total Road Assessment Program Debt Service	1,262,825	694,187	694,187	712,530

Cost Center: Series 2014A
Funding Source: Series 2014A Debt Service Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Debt Service	360,003	144,946	144,946	0
Total Series 2014A Expenditures	360,003	144,946	144,946	0

Cost Center: Series 2015A
Funding Source: Series 2015A Debt Service Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Debt Service	39,960	28,429	28,429	28,428
Total Series 2015A Expenditures	39,960	28,429	28,429	28,428

Cost Center: Series 2016A
Funding Source: Series 2016A Debt Service Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Debt Service	193,909	71,605	71,605	44,068
Total Series 2016A Expenditures	193,909	71,605	71,605	44,068

Cost Center: Series 2017A
Funding Source: Series 2017A Debt Service Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Debt Service	215,857	129,812	129,812	111,137
Total Series 2017A Expenditures	215,857	129,812	129,812	111,137



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Cost Center: Series 2019A
Funding Source: Series 2019A Debt Service Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Debt Service	180,145	82,037	82,037	78,508
Total Series 2019A Expenditures	180,145	82,037	82,037	78,508

Cost Center: Series 2021A
Funding Source: Series 2021A Debt Service Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Debt Service	230,339	190,270	190,270	159,088
Total Series 2021A Expenditures	230,339	190,270	190,270	159,088

Cost Center: Series 2022A
Funding Source: Series 2022A Debt Service Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Debt Service	42,612	47,088	47,088	46,835
Total Series 2022A Expenditures	42,612	47,088	47,088	46,835

Cost Center: Series 2024A
Funding Source: Series 2024A Debt Service Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Debt Service	0	0	0	98,382
Total Series 2024A Expenditures	0	0	0	98,382

Cost Center: Series 2024B
Funding Source: Series 2024B Debt Service Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Debt Service	0	0	0	146,084
Total Series 2024B Expenditures	0	0	0	146,084



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Capital Improvements Division: General Capital Improvements

DESCRIPTION:

General Capital Improvements are improvements, including additions and alterations to real property that substantially adds to the value of the real property, or appreciably prolongs the useful life of the real property. This Division includes projects that provide benefit to the citizens of Marion County at large.

Projects currently funded include: 4H Farm Septic To Sewer, Backup EOC, Clerk's IT Closet, Commissioners Auditorium Remodel, Consolidated Fleet Facility, Cybersecurity Upgrades, Design and Construct 20 T-Hangars, Energy Management Control, Enterprise Resource Planning Capital, Facilities Inventory and Storage, Fire Panel Upgrades, Freedom Public Library Expansion, Granicus Solution, Growth Center Training Room Remodel, Jail Plumbing E and F Pods, Jail Replace Staefa with Computrol, Jail Replacement of 7 Rooftop A/Cs, JC Judges Parking Lot Security, JC2 Replacement of Air Handlers, JC3 Fourth Floor Expansion Ph 1, Kennel Door Install and Floor Seal, Kronos Time Keeping System, Marion County Employee Health Clinic, McPherson Government Campus, MCSO Jail Pipe Lining A thru C Pods, MCSO Operations Office Remodel, New Animal Center Construction, New Medical Examiner Facility, Public Defender Building Expansion, Security Upgrades Countywide Buildings, SELP Announcers Tower and Office, SELP Arenas Sound Upgrade, SELP Campground, and SELP Sales Arena Remodel.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

Capital Improvements

Division: General Capital Improvements

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Animal Services Capital	0	1,200,600	1,200,600	1,200,600
Courthouse Capital	741,334	6,836,094	6,296,948	9,027,230
Fleet Capital	89,795	8,060,000	6,060,000	5,657,895
General Government Capital	728,084	21,785,208	22,087,233	23,153,943
Health Services Capital	181,118	0	0	0
Infrastructure Tax Animal Services	86,165	2,737,554	8,008,054	7,592,156
Infrastructure Tax Reserve	0	31,776,111	13,196,162	1,183,047
Jail Capital	0	681,650	681,650	1,659,223
Library Capital	389,851	8,325,619	10,325,619	10,086,780
Risk Benefits Capital	10,783	200,000	200,000	4,891,500
Sheriff Capital	0	2,085,548	2,085,548	2,085,548
Southeastern Livestock Pavilion Capital	1,643,483	3,676,907	2,551,977	1,450,455
Surtax Capital Projects	25,019	0	0	0
Total General Capital Improvements	3,895,632	87,365,291	72,693,791	67,988,377

**Cost Center: Animal Services Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	1,200,600	1,200,600	1,200,600
Total Animal Services Capital Expenditures	0	1,200,600	1,200,600	1,200,600

**Cost Center: Courthouse Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	741,334	6,836,094	6,296,948	9,027,230
Total Courthouse Capital Expenditures	741,334	6,836,094	6,296,948	9,027,230

**Cost Center: Fleet Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	89,795	8,060,000	6,060,000	5,657,895
Total Fleet Capital Expenditures	89,795	8,060,000	6,060,000	5,657,895



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: General Government Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	0	0	1,464	0
Capital	488,344	21,509,274	21,809,835	22,878,009
Debt Service	239,740	275,934	275,934	275,934
Total General Government Capital Expenditures	728,084	21,785,208	22,087,233	23,153,943

**Cost Center: Health Services Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	181,118	0	0	0
Total Health Services Capital Expenditures	181,118	0	0	0

**Cost Center: Infrastructure Tax Animal Services
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	86,165	2,737,554	8,008,054	7,592,156
Total Infrastructure Tax Animal Services Expenditures	86,165	2,737,554	8,008,054	7,592,156

**Cost Center: Infrastructure Tax Reserve
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Reserves	0	31,776,111	13,196,162	1,183,047
Total Infrastructure Tax Reserve Expenditures	0	31,776,111	13,196,162	1,183,047

**Cost Center: Jail Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	681,650	681,650	1,659,223
Total Jail Capital Expenditures	0	681,650	681,650	1,659,223



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Library Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	389,851	8,325,619	10,325,619	10,086,780
Total Library Capital Expenditures	389,851	8,325,619	10,325,619	10,086,780

**Cost Center: Risk Benefits Capital
Funding Source: Insurance Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	10,783	0	0	0
Capital	0	200,000	200,000	4,891,500
Total Risk Benefits Capital Expenditures	10,783	200,000	200,000	4,891,500

**Cost Center: Sheriff Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	2,085,548	2,085,548	2,085,548
Total Sheriff Capital Expenditures	0	2,085,548	2,085,548	2,085,548

**Cost Center: Southeastern Livestock Pavilion Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	1,643,483	3,676,907	2,551,977	1,450,455
Total Southeastern Livestock Pavilion Capital Expenditures	1,643,483	3,676,907	2,551,977	1,450,455

**Cost Center: Surtax Capital Projects
Funding Source: Surtax Capital Projects**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Interfund Transfers	25,019	0	0	0
Total Surtax Capital Projects Expenditures	25,019	0	0	0



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Capital Improvements
Division: Public Safety Communications Capital**

DESCRIPTION:

The Public Safety Communications Capital Division includes funding for machinery, equipment and infrastructure for the Emergency Communications System funded by the Infrastructure Sales Tax Initiative.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Capital Improvements
Division: Public Safety Communications Capital

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Infrastructure Tax Emergency Communications	<u>3,172,211</u>	<u>412,942</u>	<u>15,714,041</u>	<u>6,321,358</u>
Total Public Safety Communications Capital	<u>3,172,211</u>	<u>412,942</u>	<u>15,714,041</u>	<u>6,321,358</u>

Cost Center: Infrastructure Tax Emergency Communications
Funding Source: Infrastructure Surtax Capital Projects

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	<u>3,172,211</u>	<u>412,942</u>	<u>15,714,041</u>	<u>6,321,358</u>
Total Infrastructure Tax Emergency Communications Expenditures	<u>3,172,211</u>	<u>412,942</u>	<u>15,714,041</u>	<u>6,321,358</u>



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Capital Improvements
Division: Parks and Recreation Capital**

DESCRIPTION:

The Parks and Land Acquisition Capital Project Fund also known as Pennies for Parks consists of the remaining balance of the 1988 voter approved \$20 million bond referendum for the purchase of and improvement to park land countywide.

GOALS:

The goals of the Parks and Recreation Capital Division are to offer high quality, cost effective park and recreation opportunities for citizens and visitors; to establish and maintain a level of service standard for park amenities to include passive and active recreation areas through demographic analysis; to update Parks and Recreation's Ten Year Master Plan to reflect current economic and growth trends and Departmental priorities; to improve existing facilities, amenities and programs to satisfy current and future demand; to maximize access to parks and recreation facilities for users of all abilities; to improve facilities and maximize use based on user input and coverage demographics; to develop and maintain active working relationships with other local, state and federal agencies for the protection of our natural resources; to assist in the development of partnership programs with other local, state, federal agencies and private organizations and businesses; to research local, state and federal programs for community involvement and funding to encourage use and financial stability; and to identify appropriate areas for partnership such as a reciprocal agreement with the Marion County School Board and City of Ocala.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Capital Improvements
Division: Parks and Recreation Capital

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Parks and Recreation Capital	124,188	3,822,412	3,972,412	3,791,338
Parks and Recreation Improvements	0	244,938	244,938	294,525
Total Parks and Recreation Capital	124,188	4,067,350	4,217,350	4,085,863

Cost Center: Parks and Recreation Capital
Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	124,188	3,822,412	3,972,412	3,791,338
Total Parks and Recreation Capital Expenditures	124,188	3,822,412	3,972,412	3,791,338

Cost Center: Parks and Recreation Improvements
Funding Source: Parks Capital Project Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	244,938	244,938	294,525
Total Parks and Recreation Improvements Expenditures	0	244,938	244,938	294,525



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Capital Improvements
Division: Sheriff Capital Improvements**

DESCRIPTION:

The Sheriff Capital Improvements Division includes funding for machinery, equipment and buildings for the Sheriff funded by the Infrastructure Sales Tax Initiative.



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Capital Improvements
Division: Sheriff Capital Improvements**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Infrastructure Tax Emergency Management	0	127,500	174,562	173,253
Infrastructure Tax Sheriff Jail	2,662,113	8,192,251	8,192,251	6,335,253
Infrastructure Tax Sheriff Patrol	6,317,508	9,006,122	9,006,122	6,966,583
Infrastructure Tax Sheriff Regular	1,043,338	10,790,886	10,790,886	9,769,137
Total Sheriff Capital Improvements	10,022,959	28,116,759	28,163,821	23,244,226

**Cost Center: Infrastructure Tax Emergency Management
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	127,500	174,562	173,253
Total Infrastructure Tax Emergency Management Expenditures	0	127,500	174,562	173,253

**Cost Center: Infrastructure Tax Sheriff Jail
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	2,662,113	8,192,251	8,192,251	6,335,253
Total Infrastructure Tax Sheriff Jail Expenditures	2,662,113	8,192,251	8,192,251	6,335,253

**Cost Center: Infrastructure Tax Sheriff Patrol
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	6,317,508	9,006,122	9,006,122	6,966,583
Total Infrastructure Tax Sheriff Patrol Expenditures	6,317,508	9,006,122	9,006,122	6,966,583

**Cost Center: Infrastructure Tax Sheriff Regular
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	1,043,338	10,790,886	10,790,886	9,769,137
Total Infrastructure Tax Sheriff Regular Expenditures	1,043,338	10,790,886	10,790,886	9,769,137



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Capital Improvements
Division: Fire Rescue and Ambulance Capital**

DESCRIPTION:

The Fire Rescue Impact Fee budget is designed to assess new development and new construction as a fair share of the capital costs associated with providing additional services. These funds can only be used for capital expenditures such as fire station construction.

The Fire Rescue and Ambulance Capital Division also includes funding for machinery, equipment and building for Fire and Medical Services as funded by the Infrastructure Sales Tax Initiative.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Capital Improvements

Division: Fire Rescue and Ambulance Capital

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Emergency Medical Services Capital	0	0	55,523	55,523
Fire Rescue Impact Fees Fund	245,360	63,743	63,743	1,898
Infrastructure Tax Fire	3,682,151	17,010,270	19,461,396	16,813,000
Infrastructure Tax Medical Services	1,672,291	13,110,849	14,027,445	3,489,874
Total Fire Rescue and Ambulance Capital	5,599,802	30,184,862	33,608,107	20,360,295

Cost Center: Emergency Medical Services Capital

Funding Source: General Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	0	55,523	55,523
Total Emergency Medical Services Capital Expenditures	0	0	55,523	55,523

Cost Center: Fire Rescue Impact Fees Fund

Funding Source: Fire Rescue Impact Fees Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	245,360	63,743	63,743	1,898
Total Fire Rescue Impact Fees Fund Expenditures	245,360	63,743	63,743	1,898

Cost Center: Infrastructure Tax Fire

Funding Source: Infrastructure Surtax Capital Projects

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	3,682,151	17,010,270	19,461,396	16,813,000
Total Infrastructure Tax Fire Expenditures	3,682,151	17,010,270	19,461,396	16,813,000

Cost Center: Infrastructure Tax Medical Services

Funding Source: Infrastructure Surtax Capital Projects

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	1,672,291	13,110,849	14,027,445	3,489,874
Total Infrastructure Tax Medical Services Expenditures	1,672,291	13,110,849	14,027,445	3,489,874



**Marion County Board of County Commissioners
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**Capital Improvements
Division: Transportation Improvements**

DESCRIPTION:

The Transportation Improvements Division provides design, right of way acquisition, construction, and inspection services for transportation projects using the following funding sources: the 80% portion of the Constitutional Fuel Tax, Transportation Impact Fees, 2nd Local Option 5 Cent Fuel Tax, a portion of operational fuel tax funds from the County Transportation Maintenance Fund, Transportation Bonds, and Infrastructure Surtax Road Projects.



**Marion County Board of County Commissioners
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**Capital Improvements
Division: Transportation Improvements**

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
County Engineer 80% Gas Tax	4,204,530	13,094,118	13,094,118	17,818,936
Impact Fees	142,208	117,591	117,591	0
Impact Fees East District	2,004,725	16,847,424	16,847,424	13,632,881
Impact Fees West District	328,794	28,688,151	28,688,151	34,742,103
Infrastructure Tax Transportation	24,383,289	124,540,690	126,501,729	110,801,697
Road and Street Facilities	3,918,884	30,335,088	36,614,852	26,483,160
Sidewalk Construction	0	1,020,678	1,020,678	1,027,314
Transportation Improvements 2nd 5 Cents	5,603,087	14,589,583	14,589,583	15,970,544
Total Transportation Improvements	40,585,517	229,233,323	237,474,126	220,476,635

**Cost Center: County Engineer 80% Gas Tax
Funding Source: 80% Gas Tax Construction Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	4,204,530	13,094,118	13,094,118	17,818,936
Total County Engineer 80% Gas Tax Expenditures	4,204,530	13,094,118	13,094,118	17,818,936

**Cost Center: Impact Fees
Funding Source: Impact Fee District 1**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	2,191	2,191	0
Interfund Transfers	2,355	0	0	0
Total Impact Fees Expenditures	2,355	2,191	2,191	0

**Cost Center: Impact Fees
Funding Source: Impact Fee District 3**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	9,708	18,069	18,069	0
Interfund Transfers	29,198	0	0	0
Total Impact Fees Expenditures	38,906	18,069	18,069	0



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Cost Center: Impact Fees
Funding Source: Impact Fee District 4**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	3,213	97,331	97,331	0
Interfund Transfers	97,734	0	0	0
Total Impact Fees Expenditures	100,947	97,331	97,331	0

**Cost Center: Impact Fees East District
Funding Source: Impact Fee East District**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	24,753	0	20,245	8,465
Capital	1,979,972	16,847,424	16,827,179	13,624,416
Total Impact Fees East District Expenditures	2,004,725	16,847,424	16,847,424	13,632,881

**Cost Center: Impact Fees West District
Funding Source: Impact Fee West District**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	24,753	0	20,245	8,465
Capital	304,041	28,688,151	28,667,906	34,733,638
Total Impact Fees West District Expenditures	328,794	28,688,151	28,688,151	34,742,103

**Cost Center: Infrastructure Tax Transportation
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	24,383,289	124,540,690	126,501,729	110,801,697
Total Infrastructure Tax Transportation Expenditures	24,383,289	124,540,690	126,501,729	110,801,697

**Cost Center: Road and Street Facilities
Funding Source: County Transportation Maintenance Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	3,918,884	22,381,479	28,130,815	23,914,410
Reserves	0	7,953,609	8,484,037	2,568,750
Total Road and Street Facilities Expenditures	3,918,884	30,335,088	36,614,852	26,483,160



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**Cost Center: Sidewalk Construction
Funding Source: Sidewalk Construction Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	1,020,678	1,020,678	1,027,314
Total Sidewalk Construction Expenditures	0	1,020,678	1,020,678	1,027,314

**Cost Center: Transportation Improvements 2nd 5 Cents
Funding Source: 2nd Local Option Fuel Tax Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	5,603,087	14,027,778	14,027,778	15,347,205
Total Transportation Improvements 2nd 5 Cents Expenditures	5,603,087	14,027,778	14,027,778	15,347,205

**Cost Center: Transportation Improvements 2nd 5 Cents
Funding Source: Public Improvement Transportation Capital Projects**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	561,805	561,805	623,339
Total Transportation Improvements 2nd 5 Cents Expenditures	0	561,805	561,805	623,339



**Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget**

**Capital Improvements
Division: Road Assessment Program Improvements**

DESCRIPTION:

The Road Assessment Program Improvements Division includes funding for the creation or replacement of road systems within privately developed subdivisions within Marion County. Funding is provided through the issuance of bonded debt that is repaid through the collection of special assessments levied upon property owners within the improved subdivisions and collected through the property tax billing process.



Marion County Board of County Commissioners
Fiscal Year 2025 Adopted Budget

Capital Improvements

Division: Road Assessment Program Improvements

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Road Assessments	313,526	46,371,441	46,371,441	23,151,425
Series 2021A	263,102	1,825	1,825	0
Series 2022A	66,264	40,178	40,178	0
Series 2024A	0	0	0	1,338,504
Series 2024B	0	0	0	2,443,544
Total Road Assessment Program Improvements	642,892	46,413,444	46,413,444	26,933,473

Cost Center: Road Assessments

Funding Source: County Transportation Maintenance Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	313,526	46,371,441	46,371,441	23,151,425
Total Road Assessments Expenditures	313,526	46,371,441	46,371,441	23,151,425

Cost Center: Series 2021A

Funding Source: Series 2021A Capital Projects Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	54,223	0	0	0
Capital	4,854	1,825	1,825	0
Interfund Transfers	204,025	0	0	0
Total Series 2021A Expenditures	263,102	1,825	1,825	0

Cost Center: Series 2022A

Funding Source: Series 2022A Capital Projects Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Operating	0	0	13,529	0
Capital	66,264	40,178	26,649	0
Total Series 2022A Expenditures	66,264	40,178	40,178	0

Cost Center: Series 2024A

Funding Source: Series 2024A Capital Projects Fund

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	0	0	1,338,504
Total Series 2024A Expenditures	0	0	0	1,338,504



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**Cost Center: Series 2024B
Funding Source: Series 2024B Capital Projects Fund**

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Capital	0	0	0	2,443,544
Total Series 2024B Expenditures	0	0	0	2,443,544



Marion County Board of County Commissioners Fiscal Year 2025 Adopted Budget

Rainbow Lakes Estates Division: Rainbow Lakes Estates Mun Svc District

MISSION:

To deliver exceptional municipal services that exceed the expectations of the residents and property owners of Rainbow Lakes Estates. We are committed to enhancing the quality of life within our community by providing innovative and efficient solutions that cater to the unique needs of our residents. Our services aim to create a safe, thriving, and sustainable environment where our community can thrive.

DESCRIPTION:

Rainbow Lakes Estates is committed to providing exceptional municipal services to its residents and property owners, facilitated through our dedicated Municipal Services District (MSD) office. Our maintenance department ensures the upkeep of all public buildings and maintains 174 miles of roads. The MSD provides essential government functions such as recordkeeping, public relations, administrative support, and communications to ensure seamless operations within our community. In addition, our maintenance department is responsible for conducting roadway maintenance, right-of-way mowing, and the maintenance of public grounds and facilities. The funds collected through the Rainbow Lakes Estates Road Construction MSTU are utilized exclusively for rebuilding and resurfacing the roads within our community, ensuring that our residents can enjoy safe and smooth driving experiences.

BUDGET PRIORITIES:

Rainbow Lakes Estates is making significant strides in financial sustainability and responsible fund allocation. We've implemented several key initiatives in line with Rainbow Lakes Estates' unwavering dedication to delivering top-notch services. These include improving our properties and providing additional recreational events to the community to address the growing demands of our expanding population. These initiatives reflect Rainbow Lakes Estates' commitment to constantly improving its services to match its residents and property owners' shifting needs and preferences.

GOALS:

To deliver top quality, cost effective maintenance and resource management services to the property owners of Rainbow Lakes Estates. We are committed to prompt and efficient responses to requests for information and maintenance, ensuring that our community members feel heard and valued. Furthermore, we aim to prioritize road resurfacing and reconstruction, with a target of approximately five miles of road being resurfaced or reconstructed every two years. Our ultimate goal is to create a safe and comfortable driving experience for our residents and property owners while ensuring we maintain the highest possible standards of quality and cost-effectiveness.



**Marion County Board of County Commissioners
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Rainbow Lakes Estates

Division: Rainbow Lakes Estates Mun Svc District

<u>Division Expenditure Budget Summary</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Rainbow Lakes Estates General Government	280,904	1,194,483	1,206,229	1,434,510
Road and Street RLE MSD	274,265	120,571	108,884	0
Total Rainbow Lakes Estates Mun Svc District	555,169	1,315,054	1,315,113	1,434,510

<u>Division FTE Budget Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Rainbow Lakes Estates General Government	3.00	3.33	3.33
Road and Street RLE MSD	5.00	0.00	0.00
Total Rainbow Lakes Estates Mun Svc District	8.00	3.33	3.33

Cost Center: Rainbow Lakes Estates General Government

Funding Source: Rainbow Lakes Estates MSD

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	161,537	225,876	225,876	226,634
Operating	99,478	190,251	190,251	280,139
Capital	15,150	621,677	494,819	552,737
Debt Service	4,739	0	0	0
Interfund Transfers	0	0	138,604	0
Reserves	0	156,679	156,679	375,000
Total Rainbow Lakes Estates General Government Expenditures	280,904	1,194,483	1,206,229	1,434,510

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
Municipal Services Community Manager	0.00	0.33	0.33
Community Center Supervisor	0.00	1.00	1.00
RLE Municipal Service District Manager	1.00	0.00	0.00
Staff Assistant II	0.00	1.00	1.00
Staff Assistant I	1.00	0.00	0.00
Building and Grounds Maint Tech III	0.00	1.00	1.00
Recreation Leader	1.00	0.00	0.00
Total Rainbow Lakes Estates General Government Full Time Equivalents	3.00	3.33	3.33



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Cost Center: Road and Street RLE MSD
Funding Source: Rainbow Lakes Estates MSD

<u>Expenditures</u>	FY 2023 Actual	FY 2024 Adopted	FY 2024 Amended	FY 2025 Adopted
Personnel	215,374	0	0	0
Operating	58,014	90,571	90,571	0
Capital	735	30,000	18,313	0
Debt Service	142	0	0	0
Total Road and Street RLE MSD Expenditures	274,265	120,571	108,884	0

<u>FTE Summary</u>	FY 2023 Adopted	FY 2024 Adopted	FY 2025 Adopted
General Services Maintenance Supervisor	1.00	0.00	0.00
RLE Maintenance Technician Equipment Operator	4.00	0.00	0.00
Total Road and Street RLE MSD Full Time Equivalents	5.00	0.00	0.00



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