

PROPOSED

**PUBLIC WORKS SPECIAL DISTRICTS
CONSTITUTIONAL OFFICERS
SUPPORT SERVICES AGENCIES
GROWTH MANAGEMENT
LEGISLATIVE AND ADMINISTRATIVE
DEBT SERVICE
PUBLIC SAFETY
COURTS AND CRIMINAL JUSTICE
PUBLIC SERVICES INTERNAL SERVICES**

BUDGET





Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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, 2024

Christopher P. Morill

Executive Director



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

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

POST OFFICE BOX 1030
OCALA, FLORIDA 34478-1030
TELEPHONE (352) 671-5604
WWW.MARIONCOUNTYCLERK.ORG

June 17, 2025

Marion County Board of County Commissioners
601 SE 25th Avenue
Ocala, Florida 34471

Dear Commissioners:

In accordance with the provisions of Section 129.03(3) and 200.065(2), Florida Statutes, presented herewith are the tentative countywide and dependent special district budgets for fiscal year 2025-26.

This document is one of two documents being presented to the Board. This document contains taxable value and millage history, fund summaries, narrative presentations and performance measures. Also presented today is a corresponding line item budget document. Included in this document are the budgets of the Rainbow Lakes Estates Municipal Service District, the Rainbow Lakes Estates Municipal Service Benefit Unit for Fire Protection and Community Resource Facilities, the Rainbow Lakes Estates Municipal Service Taxing Unit for Road Improvements, and the Rainbow Lakes Estates Municipal Service Taxing Unit for Recreation Services and Facilities that will be presented at a public hearing on Thursday, June 19, 2025 for Board consideration, adjustment and tentative adoption.

Also, provided to you today is the County's proposed five-year Capital Improvement Program for fiscal years 2025-26 through 2029-30. Capital improvements anticipated to be funded in fiscal year 2025-26 of the Capital Improvement Program are incorporated in the proposed annual budget.

General Administrative Comments

The following general comments are presented to provide for a more efficient use of the information included in the budget document and to relate special items that we feel will be beneficial.

The countywide budget includes all items that are required or requested to be funded by the Marion County Board of County Commissioners that generally benefit all of the citizens of Marion County. The tentative budgets of municipal service taxing units established by the Board of County Commissioners, or by Special Act of the Florida Legislature, which benefit only those citizens residing in certain areas, (i.e. unincorporated areas) are also included in the budget document.

The fund entities used in the presentation of this budget document and in the maintenance of the Board's accounting records are basically the result of the following factors:

- ❖ Statutory provisions requiring creation of specific fund entities (i.e. the County Transportation Maintenance Fund).
- ❖ Statutory provisions regulating the utilization of certain sources of funds (i.e. 80% Gas Tax Construction Fund).
- ❖ Statutory provisions requiring certain services.
- ❖ Generally Accepted Governmental Accounting Principles as promulgated by the National Committee on Governmental Accounting, the Governmental Accounting Standards Board, and the Financial Accounting Standards Board, and required by Section 218.32(1)(a), Florida Statutes.

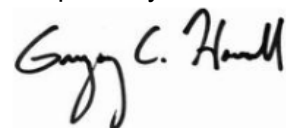
Proposed Budget Calendar

The timetable for completion of the 2025-26 budget adoption process is as shown in the budget calendar included as a part of this budget document. Significant future events in the budget adoption process are as follows:

- ❖ Tuesday, June 17, 2025
 - Presentation of the tentative fiscal year 2025-26 countywide and dependent special districts' budgets.
- ❖ Beginning June 1, 2025, and concluding no later than August 4, 2025
 - Budget work sessions to review the proposed fiscal year 2025-26 budgets. County Commission staff has set aside several dates throughout the month of July which are available for the scheduling of budget workshops as may be needed.
- ❖ On or before August 4, 2025 - Conclude budget work sessions and notify the Property Appraiser of:
 - The proposed millage rates for fiscal year 2025-26.
 - The rolled back millage rates for fiscal year 2025-26; and
 - The date, time, and place of the public hearings to consider adoption of the fiscal year 2025-26 proposed millage rates and tentative budgets.
- ❖ Thursday, September 4, 2025 - public hearings to consider adoption of the tentative budgets and proposed millage rates for fiscal year 2025-26.
- ❖ Monday, September 22, 2025 - public hearings to consider final adoption of the fiscal year 2025-26 budgets and millage rates.

The above comments are intended to clarify areas in which we felt additional information was necessary. If there are any other questions concerning the proposed budget as presented, we would be pleased to discuss those questions with you, or to explain any of the procedures followed in the preparation of the budget document.

Respectfully submitted,



GREGORY C. HARRELL
Clerk of Court and Comptroller
Marion County, Florida

LETTER FROM THE COUNTY ADMINISTRATOR

As our Marion County continues to grow and thrive, careful planning and fiscal responsibility remain at the core of our mission. With the leadership of the Marion County Board of County Commissioners, we remain committed to delivering exceptional customer service, advancing environmental stewardship, and guiding strategic growth across our community.

This year's budget builds on the momentum we've achieved together as a community—meeting today's needs while thoughtfully preparing for the opportunities and challenges ahead. It reflects our continued commitment to responsible financial stewardship, while remaining flexible and responsive to potential legislative or economic changes at the state and federal levels.

Within the **General Fund**, we have targeted investments in essential county operations, including the construction of a new Fleet Facility and the expansion of the Judicial Center's third floor—initiatives that enhance efficiency, capacity, and delivery of services.

As a result of the strong community support for **Penny Sales Tax** funding, Marion County is advancing several critical capital projects focused on enhancing public safety, modernizing infrastructure, and improving residents' overall quality of life. Key initiatives include replacing aging vehicles and equipment, rebuilding two fire stations, remodeling a third, and reconstructing three Sheriff's Office substations. We are also making significant strides in upgrading our transportation network, including the rehabilitation and resurfacing of more than 200 miles of major roadways and the expansion of several collector roads.

This year, we are also implementing the first adjustment to the solid waste assessment since 2008. This proactive measure addresses diminishing air space at the existing facility and ensures sustainable waste management practices that will serve the county well into the future.

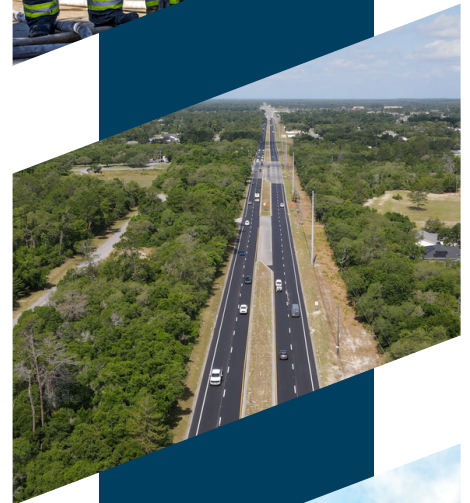
Additionally, while not yet reflected in the proposed budget, the Commission has approved an updated transportation impact fee schedule and adopted new Fire and EMS impact fees which are essential to meeting the needs of our growing population. They will be incorporated into the upcoming budget and are designed to help offset the costs associated with expanding critical infrastructure and emergency services. These proactive steps will help us continue delivering essential services and preserving the high quality of life our community expects for generations to come.

As we move forward, we remain guided by our **Empowering Marion for Success II** strategic plan, which drives us to deliver the highest quality services to our residents and visitors. I encourage you to explore the plan and learn more about what your county government is doing at www.MarionFL.org.



A stylized, handwritten signature in black ink, appearing to read 'Mounir Bouyounes'.

Mounir Bouyounes, P.E.
County Administrator



COUNTY OFFICIALS

MARION COUNTY, FLORIDA

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



Matt McClain
District 3



Carl Zalak, III
District 4, Vice Chair



Michelle Stone
District 5

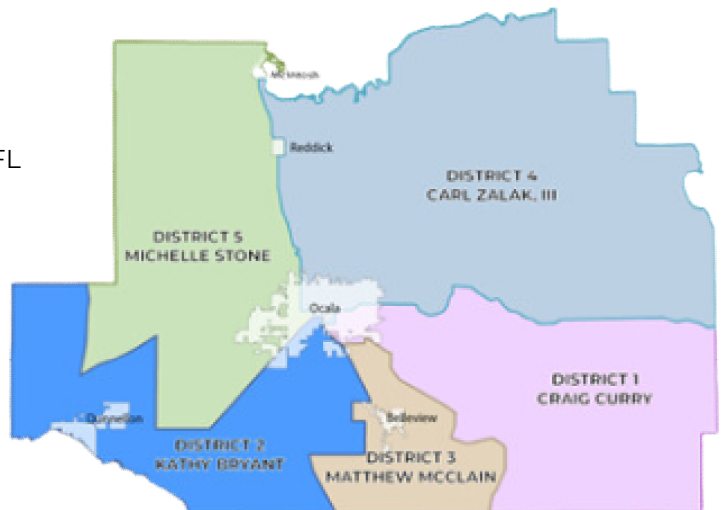
Marion County is a political subdivision of the State of Florida. As such, it is governed by and derives its operating authority from the constitution and laws of the State of Florida. The County operates under a commission/administrator form of government with a governing board of five county commissioners 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 and 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:
<https://www.marionfl.org/my-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.

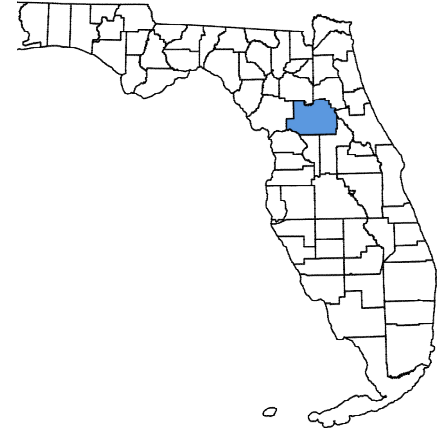
The Making of Marion

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.

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



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

**Photo Credits to Marion County Public Relations

DEMOGRAPHICS

This infographic contains data provided by the Marion County, Florida - Popular Annual Financial Report, Fiscal Year Ending September 30, 2024.



Population

428,905



Unemployment

4.4%



Median House Sale Price

\$270,000



School Enrollment

45,879



Tourists Visited Annually

1.4 Million



County Operating Budget

\$1,409,873,808

Fun Facts

Population

- 315 people a week move to the Ocala Metro (U.S. Census Bureau, 13 March 2025)
- #1 Fastest Growing Metro (rate - 2024, U.S. Census Bureau, 13 March 2025)
- The Ocala Metro ranked #1 most affordable metro in Florida (C2ER, August 2023)

Budgeted Population Estimates

Budget Year	FY 2021 22	FY 2022 23	FY 2023 24	FY 2024 25	FY 2025 26
Percent Increase	2.1%	3.5%	2.8%	3.1%	3.8%
Population Estimate	368,135	381,176	391,983	403,966	419,510

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)
- The Ocala Metro is the best metro in Florida to find a starter home and the 5th best mid-sized metro in the US. Ocala had both one of the highest percentage of starter homes and percentage of under-35 householders (Construction Coverage, April 2024)

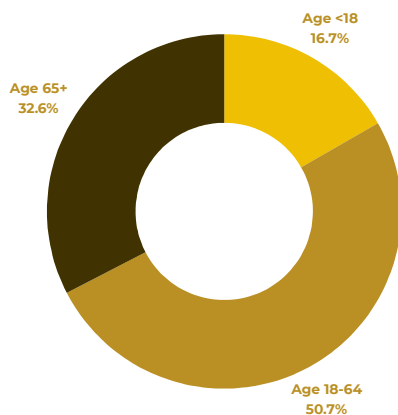
Employment

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

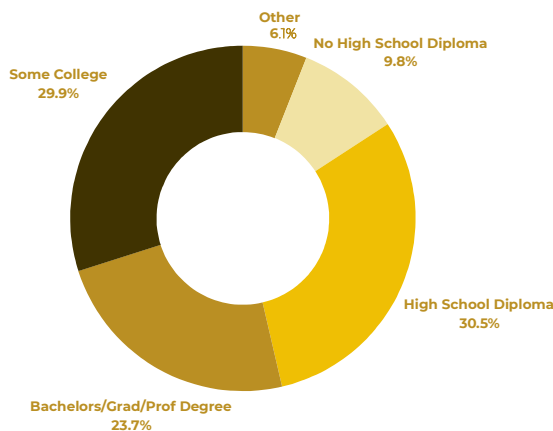
Income Growth

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

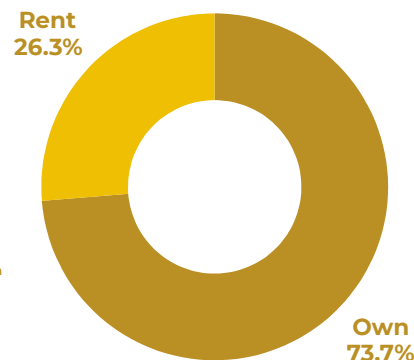
PERCENT OF POPULATION BY AGE



EDUCATION



HOME OWNERSHIP



*This infographic contains data provided by <https://ocalacep.com/about-ocala/metro-profile>

DEMOGRAPHICS

Employment and Community Overview



164,385
Households



51.7
Median Age



\$48,793
Median Disposable
Income

INCOME



COMMUTERS



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



79.5%
Drive Alone to Work

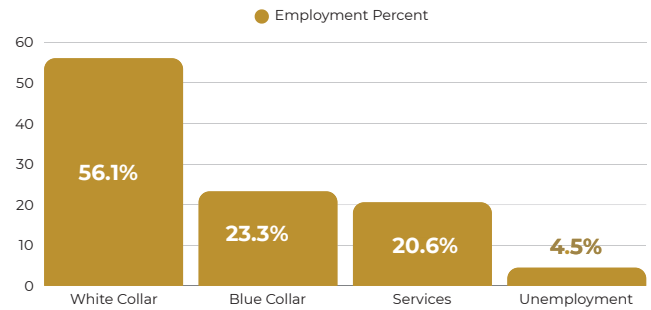
BUSINESS



118,185
Total Employees

12,457
Total Businesses

EMPLOYMENT



*This infographic contains data provided by <https://ocalacep.com/about-ocala/metro-profile>

Top 10 Principal Employers

Rank	Employer	Business	Employees	Percent of Total County Employment
1	Marion County Public Schools	Education	6,306	4.34%
2	Advent Health Ocala	Healthcare	3,606	2.48%
3	HCA Florida Hospitals	Healthcare	3,171	2.18%
4	Wal-Mart	Retail Sales	2,689	1.85%
5	State of Florida	Government	2,600	1.79%
6	Publix Supermarkets	Retail Sales	2,257	1.55%
7	FedEx Ground	Distribution	1,500	1.03%
8	Marion County BCC	Government	1,368	0.94%
9	City of Ocala	Government	1,134	0.78%
10	Lockheed Martin	Manufacturing	1,100	0.76%

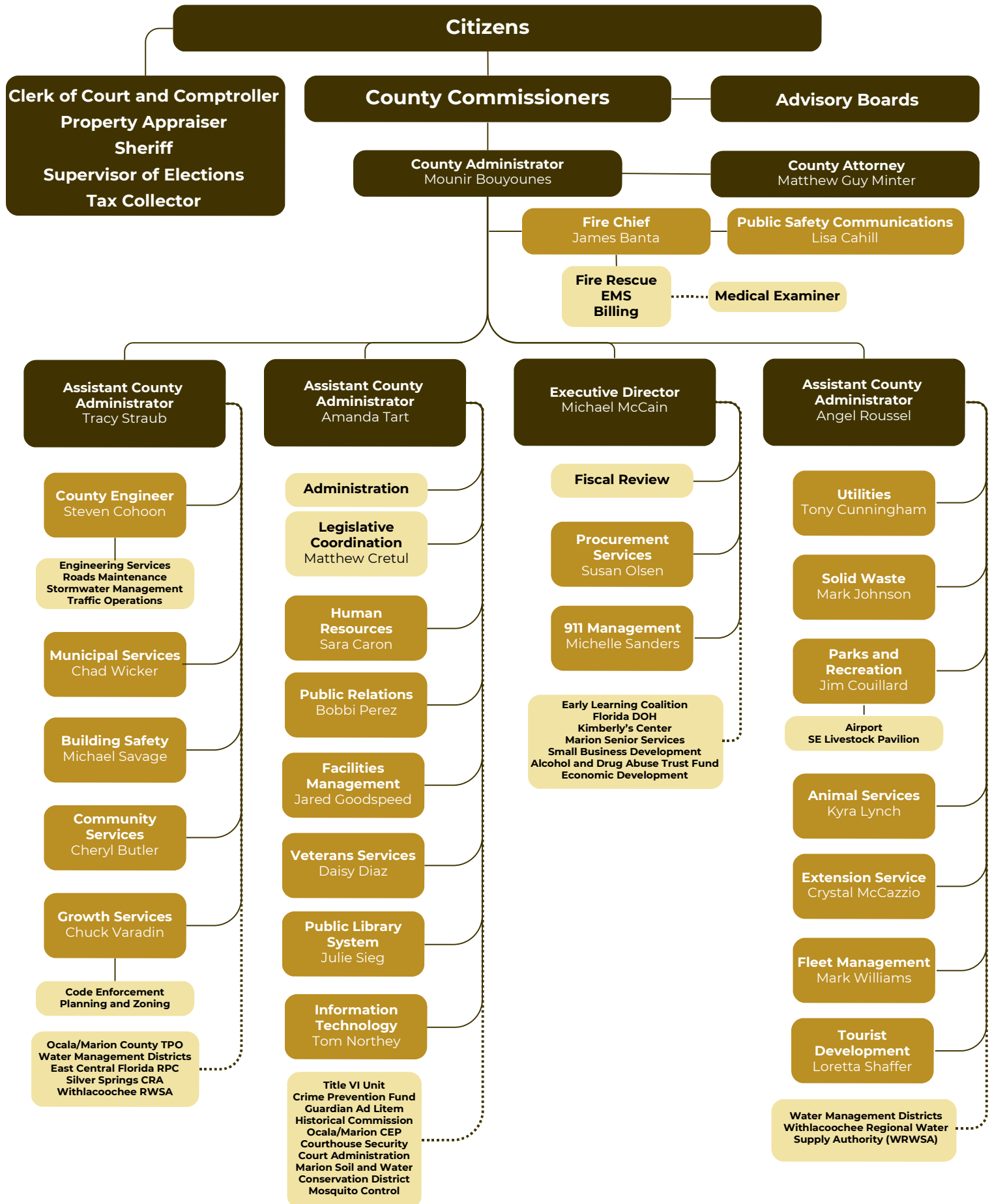
Source: FY 2024 Marion County Annual Comprehensive Financial Report, page 219, also viewable here:
<https://www.marioncountyclerk.org/departments/finance/annual-comprehensive-financial-report/>

BUDGET 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. This chart provides the hierarchy of budget 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

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”

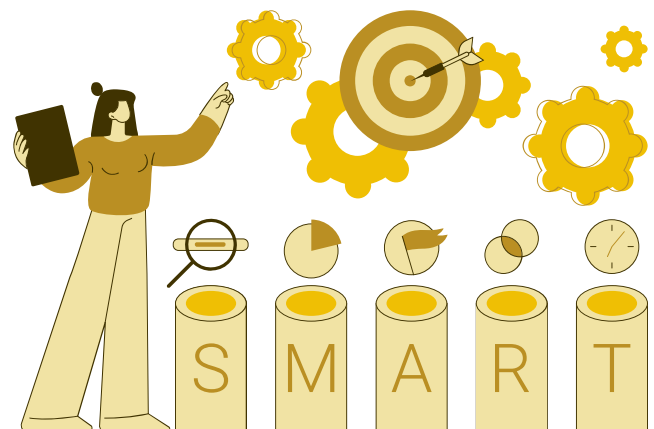
This plan is meant to be a living document, and as new challenges arise, it will be revised accordingly to accommodate changes per direction from the county commission. Through this plan, Marion County will continue to lead public service in genuine dedication to our citizens through professional operations 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. **Two major funds: the General Fund 27.2% and MSTU for Law Enforcement Fund 11.7%, comprise more than 38% of the County's total budget.** The Fine and Forfeiture Fund, County Transportation Maintenance Fund, Fire, Rescue and EMS Fund, Infrastructure Surtax Capital Projects Fund, Solid Waste Disposal Fund, Marion County Utility Fund and Insurance Fund 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 3.08% from the 2024 five-year trend of 2.34%.** 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	391,983	403,966	419,510	432,450	445,789	459,540	473,715	488,327
% Increase	2.14	3.54	2.84	3.06	3.85	3.08	3.08	3.08	3.08	3.08

*Population reported includes inmates

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 2025 the inflation for FY 2026 was projected at 3.5% with a conservative 0.25% reduction in subsequent years.*** Most recently, the CPI in April for all items was 2.3% with Market projections very unpredictable for the near future.

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 July 31, 2024, Revenue Estimating Conference from the EDR were utilized in the Long-Range Plan for FY 2027-2029. The increases to taxable property values as follows:

FY 2026-27 7.8%

FY 2027-28 6.8%

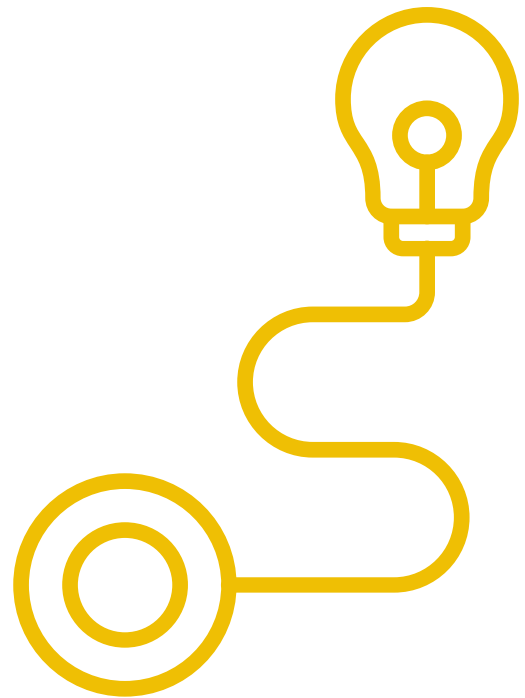
FY 2028-29 5.9%

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

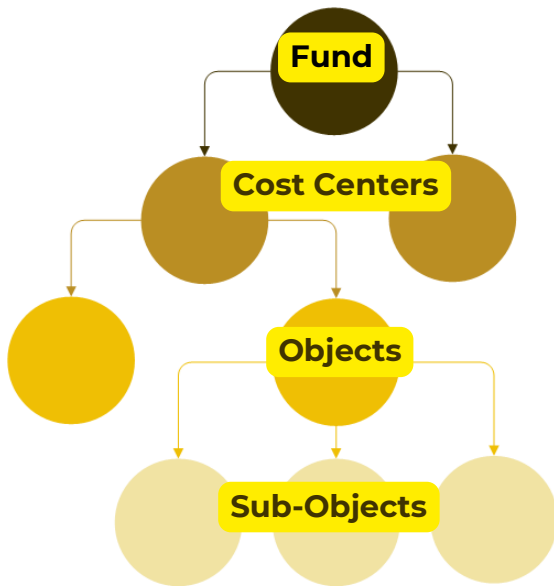
In accordance with GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definition" Marion County has established a Fund Balance target of 20% of operational expenditures for the General Fund. In December of each year, the Finance Department performs a test to determine the appropriate 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 2026 is \$21,752,000 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



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

Ex: General Fund, Debt Service Fund, MSTU for Law Enforcement

Subsection of a fund based upon the operation, function, and activity of an entity.

Ex: Library, Fire Rescue, Solid Waste.

Highest level of reporting for expenditure uses and revenue sources.

Ex: Personnel, Operating, Capital, Taxes or Fees.

The detailed distribution of expenditure uses and revenue sources to allow for more accurate projection and tracking of fiscal activities.

Ex: Salaries, Operating Supplies, Buildings

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 two funds that comprise 38.9% of the Budget: The General Fund and the MSTU for Law Enforcement Fund. While less than 10%, the following Funds are of importance to the Board of County Commissioners: Fine and Forfeiture Fund, County Transportation Maintenance Fund, Fire, Rescue and EMS Fund, Infrastructure Surtax Capital Projects Fund, Solid Waste Disposal Fund, Marion County Utility Fund and the Insurance Fund. Combined these nine funds constitute 86.3% of the Proposed FY 2026 Budget:

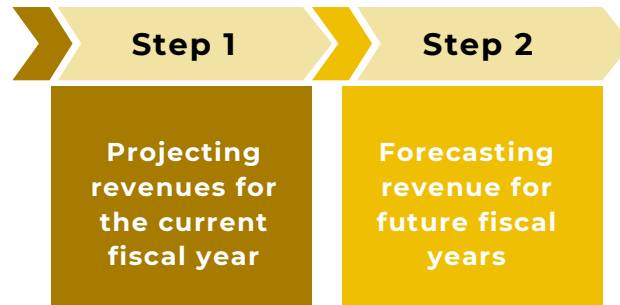
Major Fund	Purpose	FY 2024 Adopted Budget		FY 2025 Adopted Budget		FY 2026 Proposed Budget	
		\$ Amount	% of Total	\$ Amount	% of Total	\$ Amount	% of Total
General Fund	Countywide goods and services provided for a public good	310,569,318	22.0	336,282,741	23.7	311,169,148	27.2
MSTU for Law Enforcement Fund	Non-countywide law enforcement services	94,906,835	6.7	112,630,981	7.9	133,529,415	11.7
Fine and Forfeiture Fund	Fund criminal expenses, fees, and costs in a county	30,604,155	2.2	36,508,359	2.6	43,112,113	3.8
County Transportation Maintenance Fund	Operational cost for Transportation	100,771,730	7.2	73,809,626	5.2	65,903,216	5.8
Fire, Rescue and EMS Fund	Non-countywide first responder and fire services	79,226,804	5.6	84,925,437	6.0	102,641,843	9.0
Infrastructure Surtax Capital Projects Fund	Accounting for 1 percent tax revenue and expenditures for roads and public safety capital projects	217,705,175	15.4	169,445,358	11.9	86,784,830	7.6
Solid Waste Disposal Fund	Countywide solid waste disposal and recycling costs	64,000,269	4.5	66,086,828	4.7	75,200,440	6.6
Marion County Utility Fund	Water and Wastewater services	121,634,461	8.6	150,363,421	10.6	95,131,062	8.3
Insurance Fund	Internal Service Fund for the management of Insurance and employee benefits	68,387,688	4.9	68,810,456	4.8	72,696,376	6.4

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

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. Estimated taxable property values for 2025, 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 \$2,186,850. An amount of \$2,012,850 has been budgeted within the General Fund. The remaining \$174,000 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 2025 26 Proposed Budget
Ad Valorem Taxes	323,429,913
Non Ad Valorem Assessment Revenue	106,058,848
Communication Services Tax	2,186,850
County Revenue Sharing	14,502,791
Local Government Half-Cent Sales Tax	36,053,269
Total (\$)	482,231,671

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.

MAJOR REVENUE SOURCES

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.

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 \$6,981,237. The total Medical Examiner budget of \$10,171,399 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 \$34,343,000, which is comprised of \$28,000,000 in ambulance fees as well as \$343,000 in ambulance fees related to special events. Ambulance supplemental revenue is \$6,000,000, which nets \$3,437,611 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 2025 26 Proposed Budget
Medicaid Managed Care	16,479,141
911 Emergency Telephone Fees	2,097,000
Medical Examiner	10,171,399
Ambulance Fees	34,343,000
Tax Collector Fees	8,628,000
Facilities Fees	561,111
Tourist Development Tax	6,556,000
Building Permits and Other	9,667,000
Fleet Management	7,595,352
Total (\$)	96,098,003

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 \$4,343,352.

MAJOR REVENUE SOURCES

Constitutional Fuel Tax

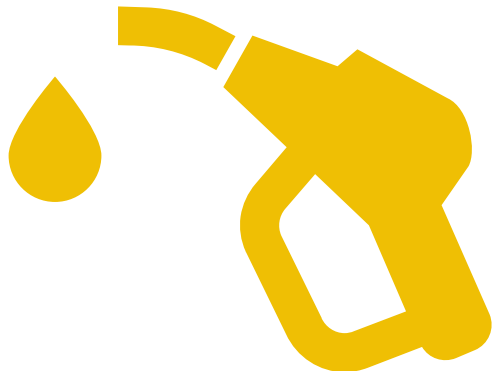
The estimated proceeds of the 80% portion of the Constitutional Fuel Tax have been budgeted in the amount of \$4,210,526. Proceeds of this revenue are appropriated for road construction. The estimated proceeds of the 20% portion of the Constitutional Fuel Tax have been budgeted in the amount of \$1,052,632. 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 \$6,590,512. 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 \$4,130,233 provides funding for debt service payments related to the County's Transportation Improvement Bonds. The remaining \$2,460,279 along with any unexpended balance from the current fiscal year is appropriated for Transportation Improvements.



Major Revenue Summary

Major Revenue	FY 2025 26 Proposed Budget
Constitutional Fuel Tax	5,263,158
Local Option Fuel Tax (6 Cents)	11,234,064
Local Option Fuel Tax (second 5 Cents)	6,590,512
County Fuel Tax	2,232,000
County One Cent Voted Gas Tax	2,764,984
Impact Fees	10,421,000
Total (\$)	38,505,718

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

Fees charged upon recording of documents in the Office of the Clerk of Court and Comptroller have been included in the presented 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.

Court Costs – Crime Prevention

A total of \$144,000 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 \$23,000 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 2025-26 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 2025-26 budget for the MSTU for Law Enforcement.

Major Revenue Summary

Major Revenue	FY 2025 26 Proposed Budget
Recording Fees	1,040,000
Court Costs - Crime Prevention	167,000
Additional Court Cost Fees	448,000
Alcohol and Drug Abuse Trust Fund	24,000
School Resource Officers	3,337,500
Water and Sewer Service	44,071,600
Solid Waste Disposal Program Fees	8,165,000
Total (\$)	57,253,100

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 \$39,446,600 are included within the budget of the Marion County Utilities Fund. Also included are estimated water and sewer connection fees in the amount of \$4,625,000. 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 \$7,500,000 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 \$665,000 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.

In November 2024, the citizens of Marion County approved the extension of the Sales Tax for 20 years. This commitment will allow the county to forecast and commit to significant road and public safety needs. The Fiscal Year 2025-26 revenue is estimated at \$70,386,450 (95%) and is anticipated to grow by 2% per year. Additionally, all interest earned while projects are in design or under construction is retained within the fund.

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 2024-25 fiscal year. These amounts are generally used to fund the various 2025-26 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 2025-26 is \$267,584,749.

Animal Center Cost Recovery

Pursuant to agreements with the Municipalities of Marion County, the budget includes \$495,437 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.

**Animal Center Cost Recovery
Adopted FY 2025 to Proposed FY 2026**

Municipality	FY 2024 25 Adopted Budget	FY 2025 26 Proposed Budget	Increase (Decrease)
McIntosh	2,858	2,945	87
Belleview	34,658	36,504	1,846
Dunnellon	11,963	12,615	652
Reddick	2,852	2,983	131
Ocala	263,082	276,235	13,153
Ocala – Enhanced*	110,650	164,155	53,505
Total (\$)	426,063	495,437	69,374



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 25 to FY 26 include the following:

General Fund

There is a reduction in fund balance as the utilization of fund balance for capital projects is anticipated. The proposed budget does not include carryforward funds for projects that are multi-year. Those items shall be brought to the BCC in August for inclusion in FY 2025-26

County Transportation Maintenance Fund

The decrease is due to decreased gas receipt revenue and recurring expenditures that exceed resources in FY 2024-25. The FY 2025-26 budget addresses the structural imbalance of sources and uses. The proposed fund balance is adequate for cash flow needs.

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. All remaining funds at the end of FY 2025 shall be transferred to the Fire, Rescue and EMS Fund for ongoing operations.

Solid Waste Disposal Fund

The reduction is the utilization of non-recurring fund balance for capital projects in FY 2025-26. The new assessment shall provide adequately for operations such that fund balance is anticipated to increase over the next 3 years.

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 and vehicles in FY 2025.

FY 25 ESTIMATED ENDING FUND BALANCE

Description	Beginning Fund Balance	Revenues and Sources	Expend/Uses	Ending Fund Balance	Change	Percent Change
General Fund						
General Fund (1)	115,175,952	261,620,424	318,604,825	58,191,551	(56,984,401)	-49.5%
Subtotal	115,175,952	261,620,424	318,604,825	58,191,551	(56,984,401)	-49.5%
Special Revenue Funds						
Fine and Forfeiture Fund ⁽⁵⁾	8,082,204	28,963,184	29,837,504	7,207,884	(874,320)	-10.8%
Crime Prevention Fund ⁽⁵⁾	1,286,570	227,522	383,800	1,130,292	(156,278)	-12.1%
County Transportation Maintenance Fund ⁽¹⁾	22,766,796	36,579,354	44,298,585	15,047,565	(7,719,231)	-33.9%
80% Gas Tax Construction Fund ⁽²⁾	10,747,763	4,544,000	15,116,663	175,100	(10,572,663)	-98.4%
20% Gas Tax Construction Fund ⁽²⁾	4,049,396	1,200,000	5,240,264	9,132	(4,040,264)	-99.8%
2nd Local Option Fuel Tax Fund ⁽²⁾	8,632,179	3,261,653	11,137,349	756,483	(7,875,696)	-91.2%
Sidewalk Construction Fund ⁽²⁾	819,888	186,000	1,005,888	-	(819,888)	-100.0%
Marion County Airport Fund ⁽²⁾	380,689	8,389,161	8,597,015	172,835	(207,854)	-54.6%
Marion County Health Unit Trust Fund ⁽⁵⁾	1,056,081	3,685,806	3,720,000	1,021,887	(34,194)	-3.2%
Local Provider Participation Fund ⁽⁶⁾	1,438,138	16,845,121	16,479,141	1,804,118	365,980	25.4%
Opioid County Settlement Fund ⁽⁷⁾	-	1,400,123	1,400,123	-	-	N/A
Opioid Regional Settlement Fund ⁽⁷⁾	5,513,261	1,917,997	7,431,258	-	(5,513,261)	-100.0%
Alcohol and Drug Abuse Trust Fund ⁽⁶⁾	60,594	26,914	20,000	67,508	6,914	11.4%
Criminal Justice Court Costs Fund ⁽⁵⁾	670,349	492,664	769,724	393,289	(277,060)	-41.3%
Law Enforcement Trust Fund ⁽⁵⁾	828,791	48,610	63,100	814,301	(14,490)	-1.7%
Sheriffs Educational Fund ⁽⁶⁾	1,064,752	123,264	100,000	1,088,016	23,264	2.2%
Federal Equitable Sharing Fund ⁽⁶⁾	292,120	26,865	-	318,985	26,865	9.2%
911 Management Fund ⁽⁵⁾	5,017,291	2,688,706	6,045,663	1,660,334	(3,356,957)	-66.9%
Tourist Development Tax ⁽⁵⁾	9,442,874	6,847,520	12,320,339	3,970,055	(5,472,819)	-58.0%
Parks and Recreation Fees Fund ⁽⁵⁾	4,267,232	2,304,733	6,239,396	332,569	(3,934,663)	-92.2%
Medical Examiner Fund ⁽⁵⁾	2,115,850	7,617,763	7,646,626	2,086,987	(28,863)	-1.4%
MSTU for Law Enforcement ⁽⁵⁾	18,092,205	97,136,013	96,451,280	18,776,938	684,733	3.8%
Fire Rescue and EMS Fund ⁽⁵⁾	20,343,461	69,504,282	77,077,904	12,769,839	(7,573,622)	-37.2%
Stormwater Program ⁽⁵⁾	14,084,874	5,005,655	11,304,476	7,786,053	(6,298,821)	-44.7%
Building Safety Fund ⁽⁵⁾	13,511,562	11,453,084	9,667,946	15,296,700	1,785,138	13.2%
Local Housing Assistance Trust Fund ⁽⁵⁾	7,287,109	3,351,178	10,205,740	432,547	(6,854,562)	-94.1%
American Rescue Plan Local Fiscal Recovery Fund ⁽⁵⁾	6,772,223	42,889,031	47,846,838	1,814,416	(4,957,807)	-73.2%
American Rescue Plan Emergency Rental 2 Fund ⁽⁵⁾	286,598	1,282,637	1,569,235	-	(286,598)	-100.0%
American Rescue Plan HOME Fund ⁽⁵⁾	-	2,984,948	2,984,948	-	-	N/A
American Rescue Plan LATCF Fund ⁽⁵⁾	126,641	1,787,571	1,914,212	-	(126,641)	-100.0%
Silver Springs Community Redevelopment Area Trust Fund ⁽⁵⁾	593,228	485,814	864,248	214,794	(378,434)	-63.8%
Impact Fees Funds ⁽⁵⁾	42,239,489	12,670,898	52,383,805	2,526,582	(39,712,907)	-94.0%
RLE Comm Res Facility MSTU ⁽⁵⁾	253,289	214,059	273,369	193,979	(59,310)	-23.4%
RLE Fire Protection MSBU ⁽¹⁾	390,279	193,930	584,209	-	(390,279)	-100.0%
Marion Oaks MSTU ⁽⁴⁾	1,051,235	1,860,393	2,234,410	677,218	(374,017)	-35.6%
Marion Oaks MSTU for General Services ⁽⁶⁾	1,390,704	1,514,567	1,503,996	1,401,275	10,571	0.8%
Silver Springs Shores Special Tax District ⁽⁴⁾	690,762	1,277,582	1,142,065	826,279	135,517	19.6%
Hills of Ocala MSTU for Recreation ⁽⁴⁾	87,213	65,687	38,792	114,108	26,895	30.8%
Road Improvement and Maintenance Municipal Service Units ⁽⁵⁾	12,030,740	4,864,713	16,262,300	633,153	(11,397,587)	-94.7%
General Municipal Service Units ⁽⁵⁾	600,344	100,103	518,163	182,284	(418,060)	-69.6%
Street Lighting Municipal Service Units ⁽⁵⁾	242,943	105,365	121,602	226,706	(16,237)	-6.7%
Subtotal	228,607,717	386,124,470	512,801,976	101,930,211	(126,677,506)	-55.4%

FY 25 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	3,626,928	3,800,755	4,624,425	2,803,258	(823,670)	N/A
Series 2014A Debt Service Fund	67,569	362	67,931	-	(67,569)	N/A
Series 2015A Debt Service Fund	27,256	26,280	53,536	-	(27,256)	N/A
Series 2016A Debt Service Fund	53,739	76,455	130,194	-	(53,739)	N/A
Series 2017A Debt Service Fund	62,521	144,665	207,186	-	(62,521)	N/A
Series 2019A Debt Service Fund	50,800	89,077	124,924	14,953	(35,847)	N/A
Series 2021A Debt Service Fund	71,529	183,768	255,297	-	(71,529)	N/A
Series 2022A Debt Service Fund	52,218	42,682	94,900	-	(52,218)	N/A
Series 2024A Debt Service Fund	5,269	114,998	120,267	-	(5,269)	N/A
Series 2024B Debt Service Fund	19,713	190,653	210,366	-	(19,713)	N/A
Subtotal	4,037,542	4,669,695	5,889,026	2,818,211	(1,219,331)	N/A
Capital Project Funds						
Parks Capital Project Fund ⁽²⁾	294,855	8,000	302,855	-	(294,855)	N/A
Public Improvement Transportation Capital Projects Fund ⁽²⁾	623,497	28,000	651,497	-	(623,497)	N/A
Infrastructure Surtax Capital Projects ⁽²⁾	143,065,459	76,938,936	208,274,600	11,729,795	(131,335,664)	N/A
Series 2024A Capital Projects Fund ⁽²⁾	240,073	4,005	244,078	-	(240,073)	N/A
Series 2024B Capital Projects Fund ⁽²⁾	1,576,865	23,845	1,600,710	-	(1,576,865)	N/A
Subtotal	145,800,749	77,002,786	211,073,740	11,729,795	(134,070,954)	N/A
Enterprise Funds						
Solid Waste Disposal Fund ⁽¹⁾	48,173,553	25,106,110	42,843,392	30,436,271	(17,737,282)	-36.8%
Marion County Utility Fund ⁽²⁾	85,733,178	92,548,412	131,005,683	47,255,907	(38,477,271)	-44.9%
Subtotal	133,906,731	117,654,522	173,849,075	77,692,178	(56,214,553)	-42.0%
Internal Service Funds						
Insurance Fund ⁽²⁾	23,078,568	12,224,396	9,590,010	15,222,803	(7,855,765)	-34.0%
Subtotal	23,078,568	12,224,396	9,590,010	15,222,803	(7,855,765)	-34.0%
Total	650,607,259	859,296,293	1,231,808,652	267,584,749	(383,022,510)	-58.9%

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 one-time 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 increases in interest income.
- (7) - Increase due to increased settlement and the division of the Opioid County Fund from the Opioid Regional Fund.

PERSONNEL

The Personnel Services budget comprises **38.2%** 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 Proposed FY 2025-26 budget.

FTE by Organization Unit

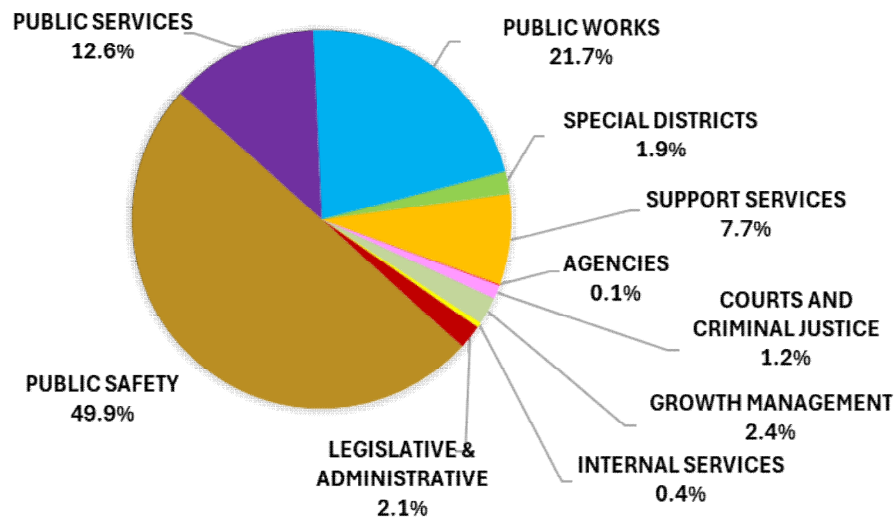
FY 26 Proposed

Organization Unit	FTE Total
Agencies	2.00
Courts and Criminal Justice	23.00
Growth Management	46.50
Internal Services	8.50
Legislative and Management	41.22
Public Safety	982.60
Public Services	248.74
Public Works	426.46
Special Districts	37.57
Support Services	152.00
Total	1,968.59

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 FTEs by Organization Unit as presented.

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



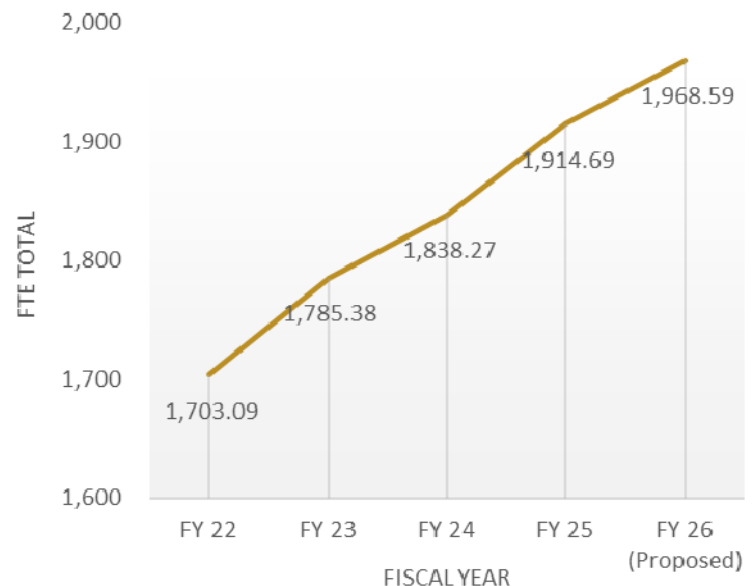
FTE History

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
2021-22	1,703.09
2022-23	1,785.38
2023-24	1,838.27
2024-25	1,914.69
2025-26	1,968.59

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



PERSONNEL

Position Change Summary

As presented, the FY 2025-26 budget provided funding for a total of 40.50 new positions, 2 deleted positions, 0.40 FTE increases, 22 position reclassifications, 64 salary adjustments, and 6 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 2025-26

Fund	Cost Center	New Positions	Deleted Positions	FTE Changes	Reclassified Positions	Salary Adj Positions	Allocation Changes	Net Cost with Benefits
General Fund								
	Animal Services	2.00			2.00			119,684
	Circuit Court Judges	1.00						69,689
	Code Enforcement	2.00						117,139
	Cooperative Extension Service					1.00		1,449
	Drug Court						1.00	77,076
	Drug Court Expansion						(1.00)	(77,076)
	Emergency Medical Services	13.00			3.00	14.00		1,024,113
	Employee Health Clinic		(1.00)				(1.00)	(209,608)
	Facilities Management	3.00						222,003
	Fleet Management					17.00		45,651
	Human Resources					1.00		2,751
	Information Technology	2.00			3.00	2.00		159,086
	Municipal Services		(1.00)					(74,612)
	Other Circuit Court Juvenile					1.00		-
	Parks and Recreation				1.00			5,656
	Planning and Zoning	2.00			2.00			250,140
	Public Relations				1.00	5.00		34,686
	Veterans Service Office				1.00			-
	Subtotal - General Fund	25.00	(2.00)	-	13.00	41.00	(-1.00)	\$1,767,827
Transportation Maintenance Fund		2.00			2.00		0.25	183,495
911 Management Fund		1.00						81,379
Tourist Development Tax					1.00	1.00		-
Fire Rescue and EMS Fund		3.00				1.00		238,265
Stormwater Program		0.50			1.00		(0.25)	31,569
Building Safety Fund		1.00				20.00		142,909
Marion Oaks MSTU		1.00						73,703
Solid Waste Disposal Fund								
	Solid Waste Collection						(3.00)	(214,810)
	Solid Waste Disposal				5.00	1.00	2.00	177,017
	Solid Waste Recycling						1.00	75,041
Marion County Utility Fund								
	Utilities Management	4.00		0.40				299,406
	Utilities Water System	3.00						189,339
Insurance Fund							1.00	133,869
	Total	40.50	(2.00)	0.40	22.00	64.00	-	\$3,179,009

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

PERSONNEL

Salaries and Benefits

The presented budget includes a 5% 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 2025-26 budget are those rates in effect beginning July 1, 2025. 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 from the previous fiscal year.

The table below summarizes the rate difference between the Adopted FY 2025 and Proposed FY 2026 Retirement rates, Health Insurance rates, and Worker's Compensation benefits.

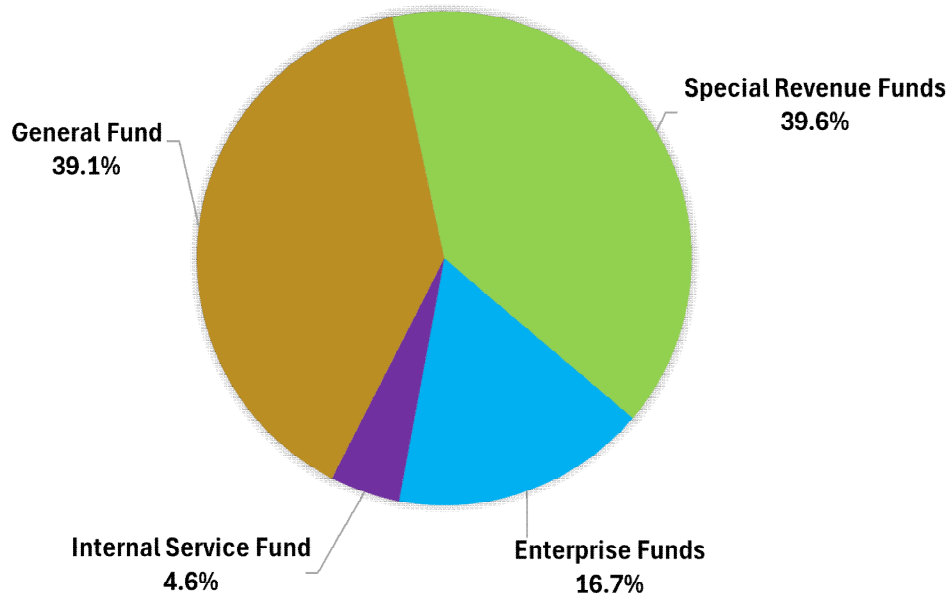
Employee Benefit Changes Adopted FY 2025 to Proposed FY 2026

Benefit	Adopted FY 2025	Proposed FY 2026	Increase(Decrease)
Retirement (%)			
Regular Employees	13.63	14.03	0.40
Special Risk (Public Safety)	32.79	35.19	2.40
Elected Officers	58.68	58.68	-
Senior Management	34.52	34.69	0.17
Drop	21.13	22.02	0.89
Health Insurance (\$)	12,624	12,792	168
Worker's Compensation (%)			
ST/RD Const Pave/Repave & D	2.79	3.88	1.09
ST/RD Main/Beau & D	4.97	6.81	1.84
Taxicab Co All Oth D	2.83	3.86	1.03
Aviation All Oth & D	2.07	2.72	0.65
Waterworks OP & D	1.45	1.88	0.43
Sewerage Disp Plant	1.29	1.74	0.45
Garbage Wks Reduce Incinerate	1.99	2.81	0.82
Firefighter & D	2.85	3.57	0.72
Ambulance, EMS & D	2.08	2.83	0.75
Auto Serv/Rep Center & D	1.29	1.64	0.35
Clerical Off NOC	0.09	0.12	0.03
Attorney All & C/Mess/D	0.07	0.09	0.02
Hospital Veterinary & D	0.79	1.08	0.29
Physician & C	0.18	0.23	0.05
Bld Op Own/Lessee	2.00	2.64	0.64
Park NOC All & D	1.99	2.71	0.72
Munic/Town/County/State NOC	1.44	1.95	0.51

OPERATING

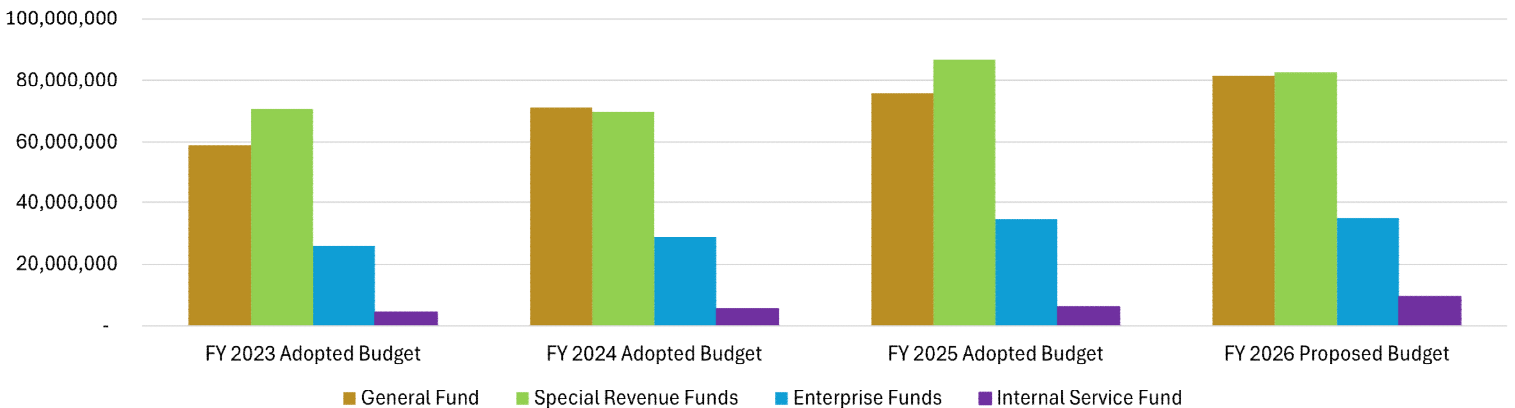
The Operating Budget comprises **18.3%** of the total County Budget. Operating expenses include the routine operational costs such as professional services, utilities, fuel, training, office supplies, and insurance premiums.

Operating Budget by Fund Category



Operating Budget History by Fund Category

Fund Category	FY 23 Adopted		FY 24 Adopted		FY 25 Adopted		FY 26 Proposed	
	\$ amount	% increase	\$ amount	% increase	\$ amount	% increase	\$ amount	% increase
General Fund	58,976,870	14.3	71,231,104	20.8	75,922,185	6.6	81,755,989	7.7
Special Revenue Funds	70,743,939	39.1	69,935,460	-1.1	86,676,629	23.9	82,723,606	-4.6
Enterprise Funds	25,989,526	20.1	28,759,480	10.7	34,543,049	20.1	34,963,368	1.2
Internal Service Fund	4,398,299	-1.0	5,596,997	27.3	6,248,371	11.6	9,538,157	52.7



CAPITAL

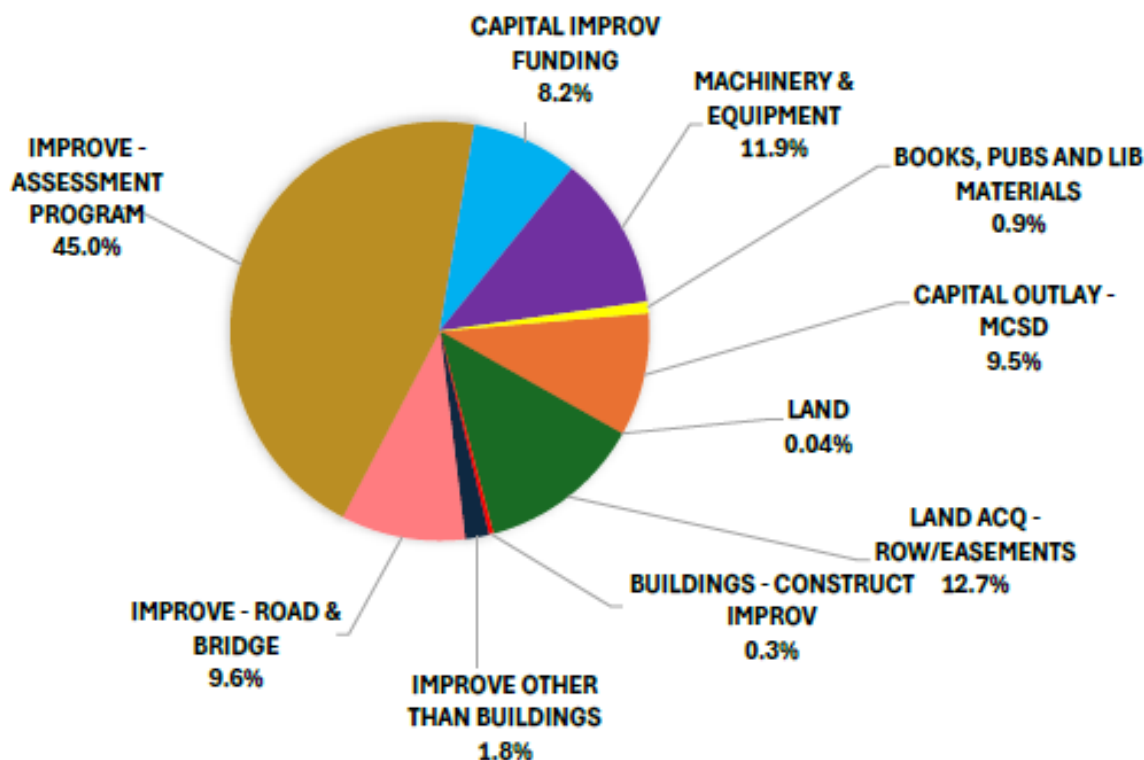
Capital expenditures represent **18.2%** of the County budget. As capital projects are frequently multi-year, it is important to know that the sources of funds may have been accumulated over multi fiscal years. The line-item budget identifies these elements on the capital detail pages as “CF” (carryforward). 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 \$250,000. 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 \$250,000 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 \$250,000 for building, improvements and all machinery and equipment excluding infrastructure surtax. This does not include the Transportation Improvement Plan (TIP).

Operating Capital	
Sources	FY 26 Proposed
Operating	70,822,917
Total	70,822,917
Uses	FY 26 Proposed
Capital Outlay - MCSD	6,728,771
Land	25,000
Land Acquisition - ROW/Easements	9,016,667
Buildings - Construct Improv	245,505
Improvements Other than Buildings	1,307,638
Improvements - Road & Bridge	6,798,123
Improvements - Assessment Program	31,878,061
Capital Improvement Funding	5,799,129
Machinery & Equipment	8,419,023
Books, Publications and Library Materials	605,000
Total	70,822,917

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



TRANSPORTATION IMPROVEMENT PROGRAM

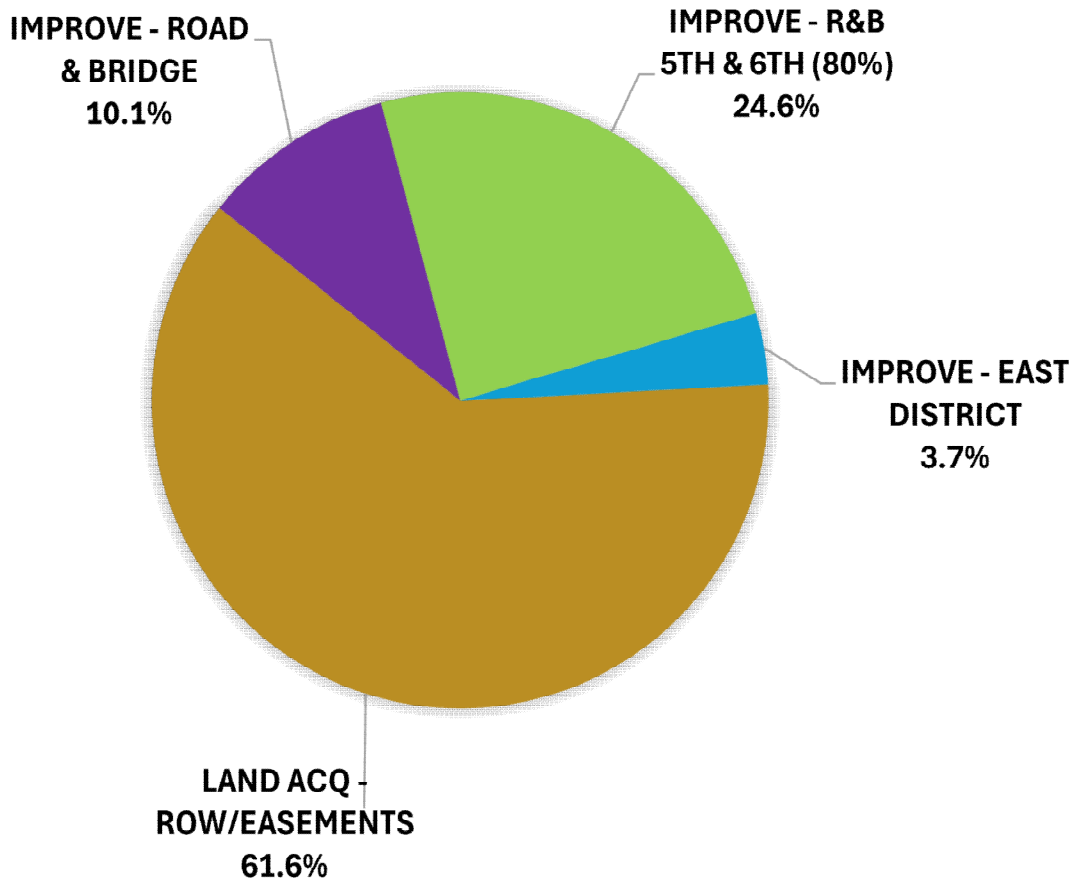
The Marion County Transportation Improvement Program (TIP) lists the anticipated projects throughout Marion County for the next five years. Types of projects are Capacity, Rehabilitation, Intersections and other miscellaneous maintenance such as guardrail, sidewalks, striping, etc. Activities undertaken 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 26 Proposed
Fuel Taxes	5,564,017
Impact Fees	9,036,667
Total	14,600,684
Uses	FY 26 Proposed
Land Acquisition - ROW/Easements	8,991,667
Improvements - Road & Bridge	1,477,083
Improvements - Road & Bridge 5th & 6th (80%)	3,586,934
Improvements - East District	545,000
Total	14,600,684

*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 Proposed Line Item Budget FY 2025-26 and the Proposed Capital Improvement Program 2025/26 - 2029/30.

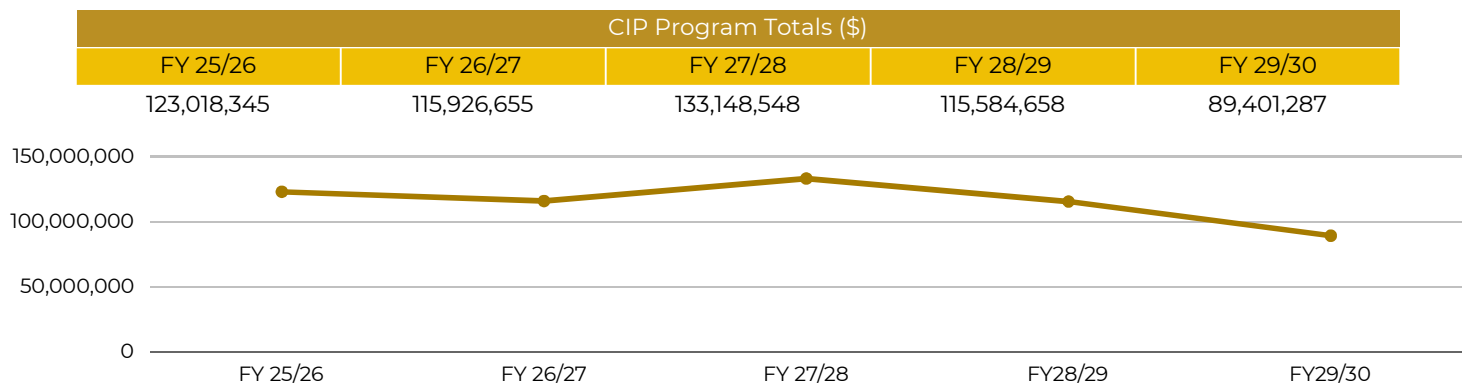
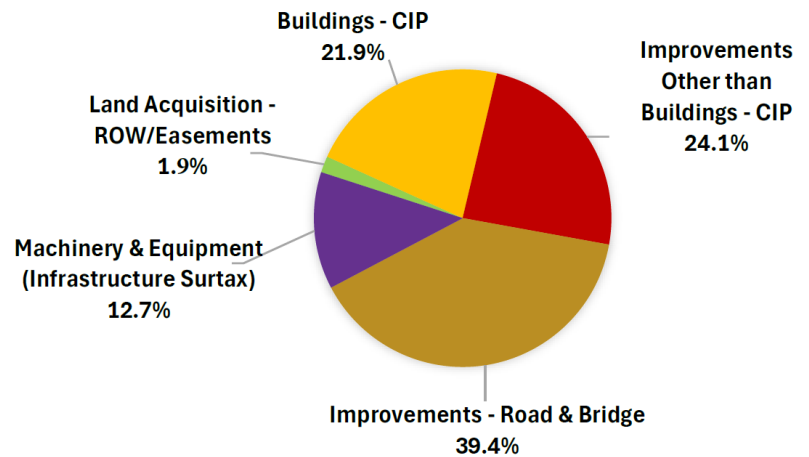
CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) offers a comprehensive overview of the financial landscape for the program year spanning 2025-26 to 2029-30. 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 \$250,000 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/>

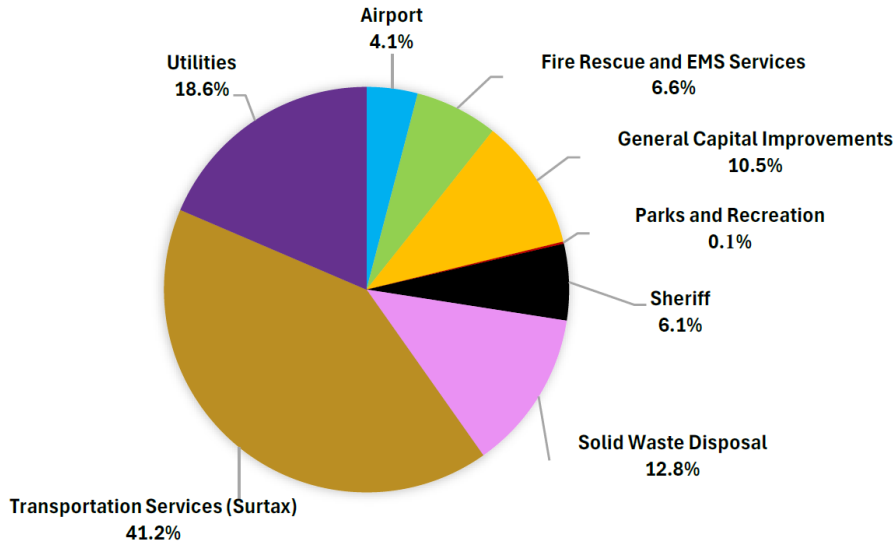
CIP Program	
Sources	FY 26 Proposed
Operating	118,058,663
Grants	4,959,682
Total	123,018,345
Uses	FY 26 Proposed
Land Acquisition - ROW/Easements	2,200,000
Buildings - CIP	26,963,550
Improvements Other than Buildings - CIP	29,704,369
Improvements - Road & Bridge	48,499,886
Machinery & Equipment (Infrastructure Surtax)	15,650,540
Total	123,018,345



The 1 percent sales tax dedicated to roads and public safety capital, originally established by the November 2016 voter referendum, has been successfully extended beyond its scheduled expiration on December 31, 2024. The anticipated revenue through this extension has been incorporated into the FY 26 Proposed Budget and Capital Improvement Program, ensuring continued investment in Marion County's infrastructure and public safety initiatives. With the approval of the Infrastructure Surtax, the Budget and Capital Improvement Program have been amended to reflect the sustained funding, supporting ongoing and future projects that benefit the community.

FY 26 PROPOSED 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.

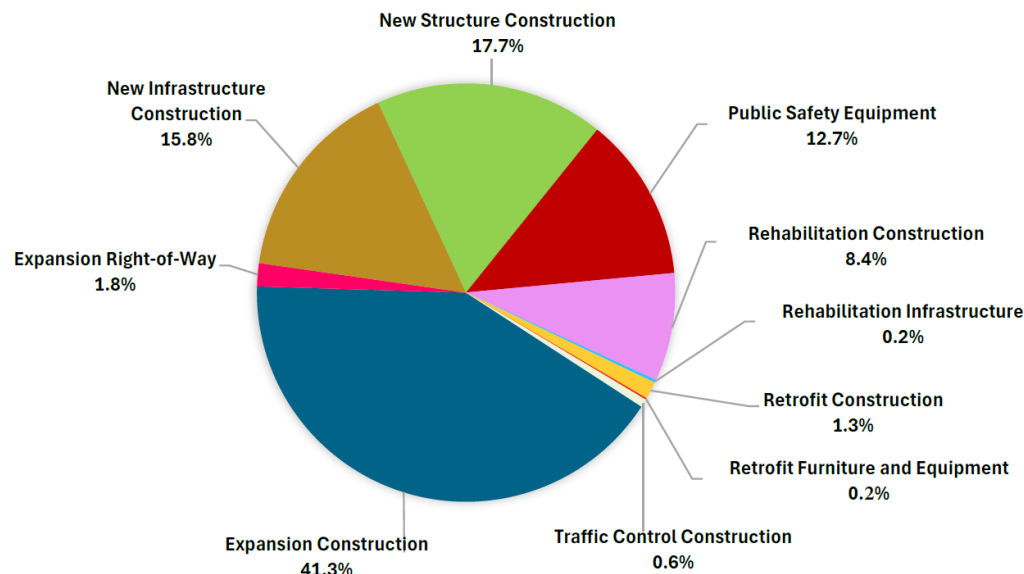


Airport	5,012,558
Fire Rescue and EMS Services	8,145,000
General Capital Improvements	12,904,950
Parks and Recreation	211,411
Sheriff	7,505,540
Solid Waste Disposal	15,700,000
Transportation Services (Surtax)	50,699,886
Utilities	22,839,000
Total	123,018,345

FY 26 PROPOSED 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.

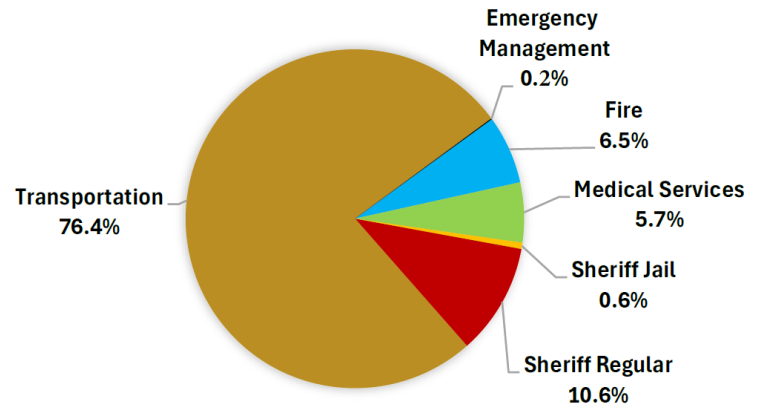
Expenditure Activity	FY 26 Proposed
Expansion Construction	50,817,550
Expansion Right-of-Way	2,200,000
New Infrastructure Construction	19,482,958
New Structure Construction	21,755,000
Public Safety Equipment	15,650,540
Rehabilitation Construction	10,287,297
Rehabilitation Infrastructure	275,000
Retrofit Construction	1,650,000
Retrofit Furniture and Equipment	150,000
Traffic Control Construction	750,000
Total	123,018,345



SURTAX BY COST CENTER

Infrastructure Surtax Budget by Cost Center

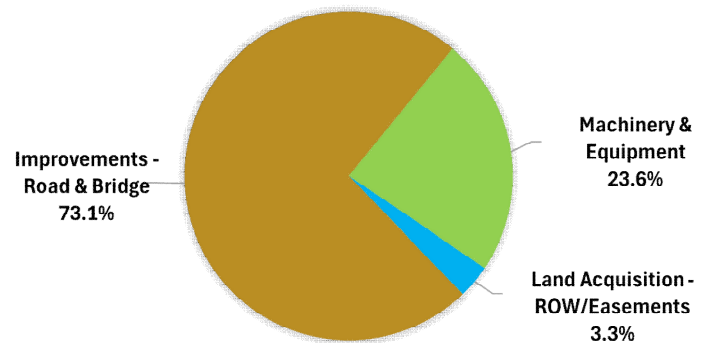
Fire	4,345,000
Medical Services	3,800,000
Sheriff Jail	392,300
Sheriff Regular	7,058,240
Transportation	50,699,886
Emergency Management	55,000
Total	66,350,426



SURTAX BY EXPENDITURE TYPE

Infrastructure Surtax Budget by Expenditure Type

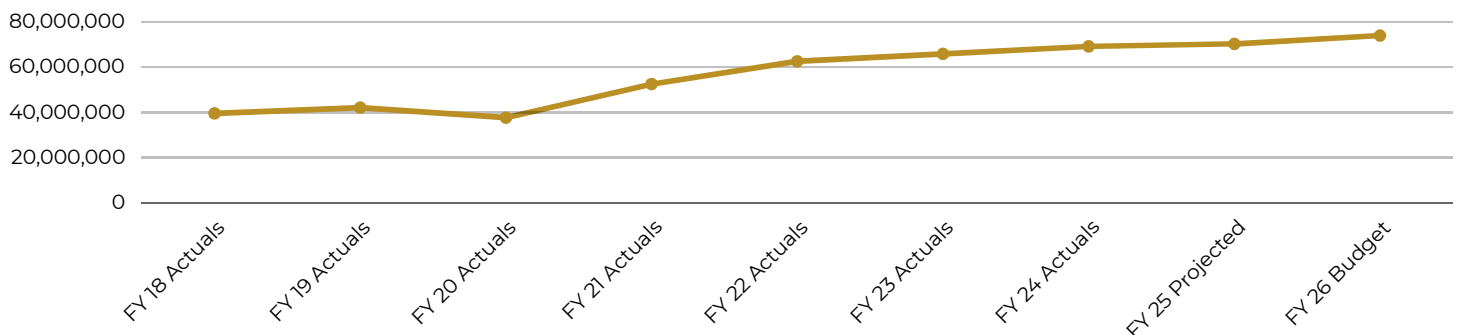
Land Acquisition - ROW/Easements	2,200,000
Improvements - Road & Bridge	48,499,886
Machinery & Equipment	15,650,540
Total	66,350,426



SURTAX REVENUE HISTORY

Infrastructure Surtax Revenue History (\$)

Revenue	Actuals FY 18	Actuals FY 19	Actuals FY 20	Actuals FY 21	Actuals FY 22	Actuals FY 23	Actuals FY 24	Projected FY 25	Budget FY 26
Infrastructure Surtax 1	39,591,199	42,137,298	37,691,349	11,841,147	-	-	-	-	-
Infrastructure Surtax 2	-	-	-	40,719,900	62,671,513	65,962,613	69,273,957	13,608,636	-
Infrastructure Surtax 3	-	-	-	-	-	-	-	56,777,900	74,091,000
Total	39,591,199	42,137,298	37,691,349	52,561,047	62,671,513	65,962,613	69,273,957	70,386,536	74,091,000



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 benefiting 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, the Florida Statutes require the issuance of general obligation bonds that 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 that 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 its 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 investors; high ratings also indicate 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-
Lower Medium Grade	Baa1	BBB+	BBB+
	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 2025 to Proposed FY 2026

Fund	FY 2024 25 Adopted Budget	FY 2025 26 Proposed Budget	Difference
General Fund	1,298,396	1,021,194	(277,202)
Fine and Forfeiture Fund	146,831	-	(146,831)
County Transportation Maintenance Fund	568,750	4,527,257	3,958,507
Marion County Airport Fund	106,985	35,314	(71,671)
Local Provider Participation Fund	869,537	-	(869,537)
Criminal Justice Court Costs Fund	75,000	-	(75,000)
911 Management Fund	455,717	400,000	(55,717)
Tourist Development Tax	446,865	500,000	53,135
Medical Examiner Fund	50,000	50,000	-
Total - Countywide Budget (\$)	4,018,081	6,533,765	2,515,684
Special Districts:			
Fire Rescue and EMS Fund	3,501,653	6,486,956	2,985,303
Stormwater Program	749,963	1,008,142	258,179
Building Safety Fund	928,753	2,267,237	1,338,484
Rainbow Lakes Estates Community Resource Facility MSTU	26,006	25,000	(1,006)
Marion Oaks MSTU	75,779	150,000	74,221
Silver Springs Shores Special Tax District	80,000	125,000	45,000
Hills of Ocala MSTU for Recreation	5,214	5,000	(214)
Total - Special Districts (\$)	5,367,368	10,067,335	4,699,967
Total All Taxing Entities (\$)	9,385,449	16,601,100	7,215,651

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 2025 to Proposed FY 2026

Fund	FY 2024 25 Adopted Budget	FY 2025 26 Proposed Budget	Difference
General Fund	20,031,000	21,752,000	1,721,000
Fine and Forfeiture Fund	6,586,145	7,186,740	600,595
Crime Prevention Fund	200,000	200,000	-
County Transportation Maintenance Fund	2,000,000	8,750,000	6,750,000
TMF Transportation Planning Organization	77,989	73,668	(4,321)
Marion County Airport Fund	-	75,000	75,000
Marion County Health Unit Trust Fund	342,192	360,000	17,808
Local Provider Participation Fund	-	2,064,893	2,064,893
Criminal Justice Court Costs Fund	150,000	150,000	-
911 Management Fund	800,000	800,000	-
Tourist Development Tax	1,150,000	1,500,000	350,000
Total - Countywide Budget (\$)	31,337,326	42,912,301	11,574,975
Special Districts:			
MSTU for Law Enforcement	17,232,681	18,799,699	1,567,018
Fire Rescue and EMS Fund	8,000,000	20,000,000	12,000,000
Stormwater Program	1,250,000	2,250,000	1,000,000
Building Safety Fund	3,000,000	4,500,000	1,500,000
Rainbow Lakes Estates Community Resource Facility MSTU	50,000	75,000	25,000
Marion Oaks MSTU	250,000	300,000	50,000
Marion Oaks MSTU for General Services	250,000	250,000	-
Silver Springs Shores Special Tax District	234,779	250,000	15,221
Hills of Ocala MSTU for Recreation	10,000	10,000	-
Total - Special Districts (\$)	30,277,460	46,434,699	27,716,993
Total All Taxing Entities (\$)	61,614,786	89,347,000	39,291,968

RAINBOW LAKES ESTATES MSD

Rainbow Lakes Estates Municipal Service District (RLE MSD) pages 366-367

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 115**, 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.



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).

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 Proposed Budget Fiscal Year 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

Fund Summary - Millage Rates	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25	Proposed Budget 2025-26
Fund Description:						
Assessed Valuations (In 1,000's)	20,362,504	22,085,910	25,749,732	29,998,024	34,087,726	37,692,451
Countywide Funds						
General Fund						
Millage Rate	3.45	3.45	3.35	3.35	3.35	3.47
Total Estimated Receipts @ 95%	66,738,106	72,386,571	81,948,521	95,468,709	108,484,186	124,253,163

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 presented 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.

Revenues and Other Sources of Funds		FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Fund Major Object Categories	General Fund	96,369,531	114,193,879	114,193,879	126,516,100
	Property Taxes	2,191,964	2,433,264	2,433,264	2,331,140
	Other Taxes	1,875	1,500	1,500	3,000
	Licenses and Permits	52,041,216	53,797,249	54,930,587	53,267,940
	Intergovernmental	46,420,560	46,846,414	47,111,147	50,522,849
	Charges for Services	468,540	301,000	301,000	394,000
	Fines and Forfeitures	26,074,919	26,913,143	32,679,624	22,850,678
	Miscellaneous	0	-11,514,644	-11,514,644	-12,172,165
	Less 5%	3,784,495	4,282,402	4,782,402	4,713,924
	Administrative Transfers	1,367,519	0	0	0
	Debt Proceeds	108,993,292	99,028,534	99,375,308	56,599,299
	Balances Forward				
	Fund Total	337,713,911	336,282,741	344,294,067	305,026,765

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 presented 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.

		FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Fund	Expenditures				
	General Fund				
Major Object Categories	Personnel	77,776,867	157,143,790	156,830,829	164,290,208
	Operating	38,011,762	75,922,185	78,636,630	77,115,521
	Capital	9,994,645	62,970,076	69,160,776	15,673,446
	Debt Service	1,562,691	586,897	614,060	338,127
	Grants and Aid	7,973,243	9,969,805	9,980,094	9,983,259
	Non-operating	0	896,420	896,420	896,420
	Interfund Transfers	2,136,622	2,508,501	2,508,501	2,674,365
	Constitutional Officer Transfers	85,082,130	4,950,171	4,957,568	10,695,076
	Reserves	0	21,334,896	20,709,189	23,360,343
	Fund Total	222,537,960	336,282,741	344,294,067	305,026,765

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.

		FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Unit	By Unit and Division				
	Public Works				
Divisions	Transportation	20,972,364	29,691,108	29,691,108	21,899,530
	Transportation Planning Organization	700,773	1,120,047	1,120,047	880,064
	Other Road Improvements	0	2,012,571	2,012,571	0
	Property Management	72,479	96,646	96,646	80,002
	Municipal Services	653,466	904,839	904,839	858,675
	Airport	1,357,049	8,564,681	8,817,702	6,096,672
	Stormwater Program	3,708,942	18,071,069	17,693,688	12,122,553
	Water Resources	166,719	279,489	279,489	198,458
	Solid Waste	21,746,984	66,086,828	66,086,828	75,200,440
	Utilities	39,818,534	150,363,421	157,991,935	95,131,062
	Public Works Total	89,197,310	277,190,699	284,694,853	212,467,456

Full Time Equivalent Summary (pages 119 to 120)

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

		FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Unit	By Unit and Division			
	Legislative and Administrative			
Divisions	County Commission	7.00	7.00	7.00
	Legal	10.00	10.00	10.00
	Administration	15.72	8.72	8.72
	Public Relations	0.00	7.00	7.00
	Human Resources Administration	10.50	10.50	8.50
	Legislative and Administrative Total	43.22	43.22	41.22

HOW TO READ THE BUDGET

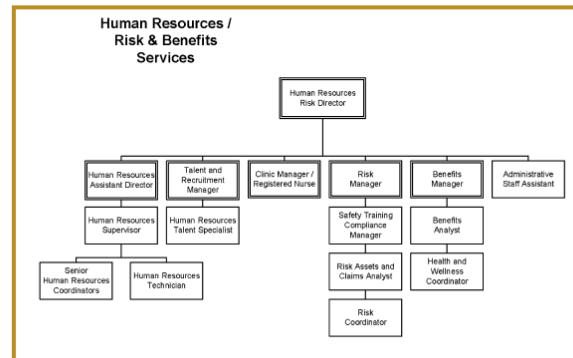
Budget Division Detail (beginning on page 122)

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 2026 Proposed 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 2026 Proposed Budget

Legislative and Administrative Division: Human Resources Administration

MISSION:

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

DESCRIPTION:

The Human Resources Department is comprised of six internal functions: Employment and Recruitment, Compensation, Employee and Labor Relations, Training and Development, and Human Resources Information Systems. The Department interacts with thousands of employees and maintains compliance with State and Federal regulations and labor laws, and provides professional services to the County and its employees daily.

BUDGET PRIORITIES:

Information Technology's budget priorities for FY 26 hinge heavily on our Strategic Operation Operational Goal One: Transform Our Citizens Portal - IT is budgeting for the implementation of Operational Goal Four: Increase Wireless Capabilities - IT is budgeting for access points and Operational Goal Seven: Organizational Realignment - IT is budgeting for the addition of two full-time reclasses. We are requesting the addition of a Live Production Specialist to assist with the graphics that are streamed. We are also requesting the addition of a Helpdesk Assistant to take helpdesk orders, freeing up a technician and streamlining the process for better customer service. The reclasses will help us better meet the growing demands of the County. We are also prioritizing vehicles, allowing staff to better transit around the County without having to wait on an available vehicle. network switches are reaching end of life and these three switches are also prioritized within

GOALS:

Strategic Goals (SG)

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

Division Goals (DG)

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

DG2: Upgrade the wireless infrastructure by deploying 50 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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Fleet Management		9,011,958	11,067,578	11,067,578	10,166,175
Total Fleet Management		9,011,958	11,067,578	11,067,578	10,166,175

Division FTE Budget Summary		FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Fleet Management		27.00	29.00	29.00
Total Fleet Management		27.00	29.00	29.00

Division Performance Measures		Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1: Percent of Survey of 3 or higher	Effectiveness		90.00	95.00	95.00	95.00
DG1: Average Technician Productivity rating	Effectiveness		67.00	90.00	82.00	85.00
DG2: Annual number of Preventive Maintenance completed	Output		2,100.00	2,500.00	2,600.00	2,200.00
DG3: Average number of repair orders completed per technician	Efficiency		647.00	600.00	450.00	600.00

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 2024 actuals, FY 2025 adopted and amended budget, and the FY 2026 proposed budget. Two years of adopted FTE history are provided by position.

Cost Center: Code Enforcement Funding Source: General Fund		FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Major Objects	Expenditures				
	Personnel	1,117,748	1,416,211	1,331,509	1,604,614
	Operating	341,914	589,403	589,403	561,983
	Capital	56,829	176,280	176,280	155,976
	Debt Service	324	0	0	0
Total Code Enforcement Expenditures		1,516,815	2,181,894	2,097,192	2,322,573

Position Description	FTE Summary	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
	Code Enforcement Officer	12.00	12.00	13.00
	Code Enforcement Supervisor	1.00	2.00	2.00
	Code Enforcement Manager	0.00	1.00	1.00
	Administrative Staff Assistant	1.00	1.00	1.00
	Staff Assistant IV	1.00	1.00	1.00
	Staff Assistant III	0.00	0.00	1.00
	Staff Assistant II	1.00	1.00	1.00
Total Code Enforcement Full Time Equivalents		16.00	18.00	20.00

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 as required by Florida Statute 200.065(2)(b). With the 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 2025-26 CALENDAR**



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

January 2025

Jan-8 COST ALLOCATION – Director (Applicable Department) Complete and submit requested information regarding Cost Allocation for Fiscal Year 2025-26 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, 23 and 27 ANNUAL BUDGET and CIP – Budget Department
Conduct budget request training sessions.

Jan-29 STRATEGIC PLANNING – County Commission Conduct session to identify budgetary priorities for Fiscal Year 2025-26.

Jan-30 ANNUAL BUDGET and CIP – Budget Department Enable online access for budget requests and entry to County Commission Departments.

March 2025

Mar-6 ANNUAL BUDGET – Directors of Departments Complete Department budget requests for Fiscal Year 2025-26 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-6 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-27 ANNUAL BUDGET – Budget Department Enable online access to budget requests of County Commission Departments to County Administrator for review and adjustment.

Mar-27 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 2025

May-1 ANNUAL BUDGET – County Administrator, MSTUs and Agencies Complete and submit budget requests for Fiscal Year 2025-26 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 2025-26 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 2025-26 CALENDAR



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

June 2025

Jun-1 ANNUAL BUDGET – Property Appraiser Provide an estimate of 2025 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		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 2025-26 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-15 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-17 ANNUAL BUDGET – Budget Department Present the proposed countywide and dependent special districts budgets for Fiscal Year 2025-26 to the Board of County Commissioners. [129.025 129.03(3) Florida Statutes]

Jun-17 CIP – Budget Department Present the proposed Capital Improvement Program to the Board of County Commissioners.

Jun-17 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-19 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 2025

Jul-1 ANNUAL BUDGET – Property Appraiser Submit 2025 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-14 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]

Jul-16-17 and 22-24 (As Board Directs) ANNUAL BUDGET and CIP – County Commission Conduct work sessions to consider the proposed Fiscal Year 2025-26 budgets and the tentative Capital Improvement Program. [129.03(3)(a) Florida Statutes]

Jul-24 ANNUAL BUDGET – County Commission Maximum Millage Rate scheduled to be set.



MARION COUNTY BOARD OF COUNTY COMMISSIONERS
ANNUAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP)
FISCAL YEAR 2025-26 CALENDAR



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

August 2025

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 2025;
2. The rolled back Millage rates for 2025;
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 scheduled to be set on July 24, 2025)

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-4 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-19 ANNUAL BUDGET – County Commission Consideration and approval of Re-appropriation (Carry Forward) of Budgeted Funds.

Aug-21 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 2025-26 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 2025 to each taxpayer listed on the current year assessment roll. [200.065(2)(b) and 200.069 Florida Statutes]

Aug-31 ANNUAL BUDGET – Budget Department Advertise public hearings to consider the tentative budgets and proposed millage rates for Fiscal Year 2025-26. [NOT REQUIRED- Done as a public service]

September 2025

Sep-4 ANNUAL BUDGET – County Commission Conduct public hearings to consider adoption of the tentative budgets and proposed millage rates for Fiscal Year 2025-26. All hearings must begin after 5:00 P.M. [129.03(3)(c), 200.065(2)(c),(e) 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				

Sep-16 CIP – County Commission Adoption of the Capital Improvement Program.

Sep-18 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 2025-26. [129.03(3)(b), 200.065(2)(d), and 200.065(3),(a),(b),(h)-(l) Florida Statutes]

Sep-22 ANNUAL BUDGET – County Commission Conduct public hearing to consider final adoption of the budgets and millage rates for Fiscal Year 2025-26. 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 2025-26 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:

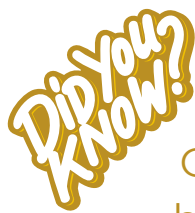
- *The budget transfer does not change the total expenditure appropriations of a Cost Center; and*
- *The transfer adheres to the following account restrictions:*
 - *The transfer occurs between personnel expenditure accounts; or*
 - *The transfer occurs between operating expenditure accounts; and*
- *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



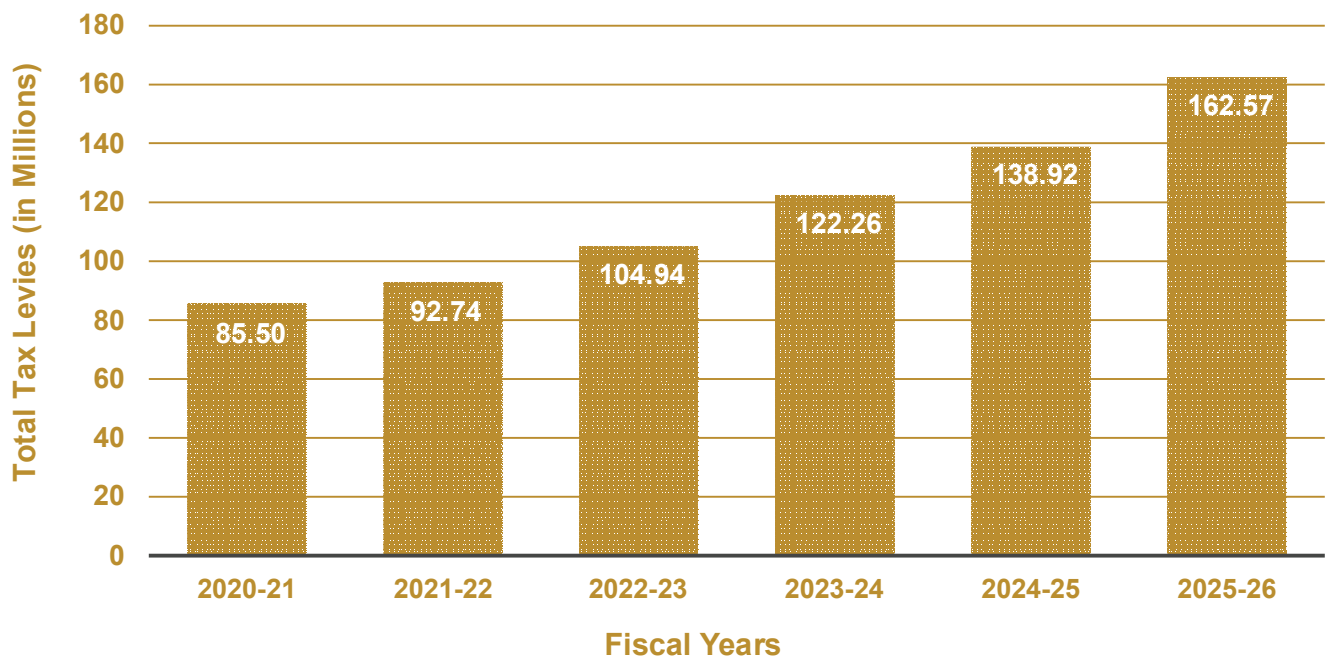


Marion County Board of County Commissioners
Millage Rates, Assessed Value and Estimated Tax Receipts
Proposed Budget Fiscal Year 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

Fund Summary - Millage Rates	Adopted Budget 2020-21	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25	Proposed Budget 2025-26
Fund Description:						
Assessed Valuations (In 1,000's)	20,362,504	22,085,910	25,749,732	29,998,024	34,087,726	37,692,451
Countywide Funds						
General Fund						
Millage Rate	3.45	3.45	3.35	3.35	3.35	3.47
Total Estimated Receipts @ 95%	66,738,106	72,386,571	81,948,521	95,468,709	108,484,186	124,253,163
Fine & Forfeiture Fund						
Millage Rate	0.85	0.85	0.83	0.83	0.83	0.96
Total Estimated Receipts @ 95%	16,442,722	17,834,373	20,303,664	23,653,442	26,878,172	34,375,515
County Transportation Maintenance Fund						
Millage Rate	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Receipts @ 95%	-	-	-	-	-	-
Marion County Health Unit Trust Fund						
Millage Rate	0.12	0.12	0.11	0.11	0.11	0.11
Total Estimated Receipts @ 95%	2,321,325	2,517,794	2,690,847	3,134,794	3,562,168	3,938,862
Total Countywide Millage Rate	4.42	4.42	4.29	4.29	4.29	4.54
Total Estimated receipts @ 95%	85,502,153	92,738,738	104,943,032	122,256,945	138,924,526	162,567,540

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
Proposed Budget Fiscal Year 2025-26

Prepared by: Clerk of Court and Comptroller - Budget Department

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

Special Districts (Non-Countywide Funds)

MSTU for Law Enforcement

Assessed Valuations (In 1000's)	14,562,327	15,990,626	18,884,007	22,295,718	25,589,888	28,451,890
Millage Rate	3.72	3.72	3.72	3.72	3.72	4.07
Total Estimated Receipts @95%	51,463,265	56,510,874	66,736,081	78,793,066	90,434,664	110,009,233

Fire, Rescue and EMS Fund

Assessed Valuations (In 1000's)	15,002,307	16,454,358	19,409,890	22,907,557	26,267,304	29,218,788
Millage Rate	1.11	1.11	1.11	1.11	1.11	1.11
Total Estimated Receipts @95%	15,819,933	17,351,121	20,467,729	24,156,019	27,698,872	30,811,212

Rainbow Lakes Estates - Comm Res Facility MSTU

Assessed Valuations (In 1000's)	119,439	128,776	152,917	184,720	219,324	262,582
Millage Rate	0.47	0.47	0.47	0.85	0.85	0.85
Total Estimated Receipts @95%	53,329	57,498	68,278	149,161	177,104	212,035

Marion Oaks MSTU

Assessed Valuations (In 1000's)	598,204	691,848	944,164	1,316,885	1,670,209	2,076,190
Millage Rate	1.02	1.02	1.02	1.02	1.02	1.02
Total Estimated Receipts @95%	579,659	670,401	914,895	1,276,061	1,618,432	2,011,828

Silver Springs Shores Special Tax District

Assessed Valuations (In 1000's)	255,255	280,874	319,957	369,418	405,732	436,317
Millage Rate	3.00	3.00	3.00	3.00	3.00	3.00
Total Estimated Receipts @95%	727,476	800,490	911,877	1,052,841	1,156,334	1,243,502

Hills of Ocala MSTU for Recreation

Assessed Valuations (In 1000's)	148,669	167,145	204,251	265,072	325,145	408,672
Millage Rate	0.18	0.18	0.18	0.18	0.18	0.18
Total Estimated Receipts @95%	25,422	28,582	34,927	45,328	55,600	69,883

Multi-County Special Districts

Rainbow Lakes Estates Municipal Service District

Assessed Valuations (In 1000's)	127,376	137,602	163,323	197,576	234,544	280,582
Millage Rate	2.25	2.25	2.25	1.25	1.25	1.25
Total Estimated Receipts @95%	272,267	294,125	349,103	234,621	278,520	333,191



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
General Fund				
Property Taxes	96,369,531	114,193,879	114,193,879	130,792,802
Other Taxes	2,191,964	2,433,264	2,433,264	2,341,832
Licenses and Permits	1,875	1,500	1,500	3,000
Intergovernmental	52,041,216	53,797,249	54,930,587	53,267,940
Charges for Services	46,420,560	46,846,414	47,111,147	50,975,649
Fines and Forfeitures	468,540	301,000	301,000	394,000
Miscellaneous	26,074,919	26,913,143	32,679,624	22,897,924
Less 5%	0	-11,514,644	-11,514,644	-12,409,474
Administrative Transfers	3,784,495	4,282,402	4,782,402	4,713,924
Debt Proceeds	1,367,519	0	0	0
Balances Forward	108,993,292	99,028,534	99,375,308	58,191,551
Fund Total	337,713,911	336,282,741	344,294,067	311,169,148
General Fund Grants				
Intergovernmental	8,090,296	7,709,787	8,801,267	3,778,121
Miscellaneous	74,888	3,080,734	3,080,734	0
Fund Total	8,165,184	10,790,521	11,882,001	3,778,121
Fine and Forfeiture Fund				
Property Taxes	23,876,611	28,292,812	28,292,812	36,184,752
Other Taxes	58,955	113,000	113,000	72,000
Intergovernmental	363,358	406,956	406,956	359,645
Charges for Services	290,350	292,000	292,000	378,100
Fines and Forfeitures	354,834	331,000	331,000	361,000
Miscellaneous	780,153	733,600	808,620	419,500
Less 5%	0	-1,488,121	-1,488,121	-1,870,768
Balances Forward	6,586,145	7,827,112	7,827,112	7,207,884
Fund Total	32,310,406	36,508,359	36,583,379	43,112,113
Crime Prevention Fund				
Charges for Services	180,762	175,000	175,000	167,000
Miscellaneous	69,774	51,000	51,000	45,500
Less 5%	0	-11,300	-11,300	-10,625
Balances Forward	1,233,057	823,481	823,481	1,130,292
Fund Total	1,483,593	1,038,181	1,038,181	1,332,167
County Transportation Maintenance Fund				
Other Taxes	12,727,713	12,755,282	12,755,282	14,173,048
Licenses and Permits	1,283,660	610,526	610,526	1,178,000
Special Assessments	65,697	0	0	0
Intergovernmental	4,103,127	15,621,554	18,173,002	3,185,000
Charges for Services	817,073	654,381	654,381	841,750
Miscellaneous	1,722,170	793,789	808,789	626,000
Less 5%	0	-854,022	-854,022	-952,540
Administrative Transfers	174,434	0	0	0
Debt Proceeds	96,321	23,151,425	23,151,425	31,878,061
Balances Forward	24,159,334	21,076,691	21,076,691	14,973,897
Fund Total	45,149,529	73,809,626	76,376,074	65,903,216



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
80% Gas Tax Construction Fund				
Intergovernmental	4,194,241	4,113,842	4,113,842	4,210,526
Miscellaneous	658,171	485,000	485,000	408,000
Less 5%	0	-229,942	-229,942	-230,926
Balances Forward	10,308,910	13,450,036	10,747,763	175,100
Fund Total	15,161,322	17,818,936	15,116,663	4,562,700
20% Gas Tax Construction Fund				
Intergovernmental	1,048,560	1,028,461	1,028,461	1,052,632
Miscellaneous	234,227	175,000	175,000	150,000
Less 5%	0	-60,173	-60,173	-60,132
Balances Forward	5,167,448	4,372,779	4,372,779	9,132
Fund Total	6,450,235	5,516,067	5,516,067	1,151,632
2nd Local Option Fuel Tax Fund				
Other Taxes	2,271,186	2,259,021	2,259,021	2,460,279
Miscellaneous	534,637	378,000	378,000	306,000
Less 5%	0	-131,851	-131,851	-138,314
Balances Forward	10,134,092	12,842,035	8,632,179	756,483
Fund Total	12,939,915	15,347,205	11,137,349	3,384,448
TMF Transportation Planning Organization				
Intergovernmental	696,452	1,042,058	1,042,058	806,396
Balances Forward	77,989	77,989	77,989	73,668
Fund Total	774,441	1,120,047	1,120,047	880,064
Sidewalk Construction Fund				
Licenses and Permits	191,383	155,789	155,789	155,789
Miscellaneous	52,429	40,000	40,000	27,000
Less 5%	0	-9,789	-9,789	-9,139
Balances Forward	930,165	841,314	819,888	0
Fund Total	1,173,977	1,027,314	1,005,888	173,650
Marion County Airport Fund				
Intergovernmental	537,667	7,311,647	7,371,667	4,959,682
Charges for Services	895,200	1,009,500	1,009,500	1,001,500
Miscellaneous	35,735	19,100	19,100	13,400
Less 5%	0	-51,430	-51,430	-50,745
Balances Forward	269,135	275,864	468,865	172,835
Fund Total	1,737,737	8,564,681	8,817,702	6,096,672
Marion County Health Unit Trust Fund				
Property Taxes	3,164,397	3,749,650	3,749,650	4,146,170
Other Taxes	8,625	13,000	13,000	11,000
Miscellaneous	125,379	61,250	61,250	60,650
Less 5%	0	-191,196	-191,196	-210,892
Balances Forward	407,680	990,334	1,060,334	1,021,887
Fund Total	3,706,081	4,623,038	4,693,038	5,028,815



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Local Provider Participation Fund				
Special Assessments	35,651,073	16,479,141	16,479,141	16,479,141
Miscellaneous	216,962	0	0	274,500
Less 5%	0	0	0	-13,725
Balances Forward	3,049,051	869,537	869,537	1,804,118
Fund Total	38,917,086	17,348,678	17,348,678	18,544,034
Opioid County Settlement Fund				
Miscellaneous	0	0	392,605	351,523
Less 5%	0	0	0	-200
Administrative Transfers	0	0	1,002,768	0
Fund Total	0	0	1,395,373	351,323
Opioid Regional Settlement Fund				
Miscellaneous	2,260,888	192,000	1,883,997	1,677,008
Less 5%	0	-9,600	-9,600	-8,500
Balances Forward	3,252,373	5,493,195	5,513,260	0
Fund Total	5,513,261	5,675,595	7,387,657	1,668,508
Alcohol and Drug Abuse Trust Fund				
Charges for Services	22,584	26,000	26,000	24,000
Miscellaneous	2,859	2,000	2,000	2,220
Less 5%	0	-1,400	-1,400	-1,311
Balances Forward	55,144	63,593	63,593	67,508
Fund Total	80,587	90,193	90,193	92,417
Criminal Justice Court Costs Fund				
Charges for Services	417,177	404,000	404,000	448,000
Miscellaneous	32,685	18,200	18,200	15,500
Less 5%	0	-21,110	-21,110	-23,175
Balances Forward	525,655	597,115	597,115	393,289
Fund Total	975,517	998,205	998,205	833,614
Law Enforcement Trust Fund				
Fines and Forfeitures	104,645	138,000	138,000	0
Miscellaneous	45,023	32,500	32,500	20,400
Less 5%	0	-8,525	-8,525	-1,020
Balances Forward	727,123	861,850	861,850	814,301
Fund Total	876,791	1,023,825	1,023,825	833,681
Sheriffs Educational Fund				
Charges for Services	66,493	55,000	55,000	72,000
Miscellaneous	55,382	41,000	41,000	38,000
Less 5%	0	-4,800	-4,800	-5,500
Balances Forward	942,877	1,052,055	1,052,055	1,088,016
Fund Total	1,064,752	1,143,255	1,143,255	1,192,516



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Federal Equitable Sharing Fund				
Intergovernmental	233,335	0	0	0
Miscellaneous	10,724	0	0	0
Balances Forward	48,062	274,060	274,060	318,985
Fund Total	292,121	274,060	274,060	318,985
E911 Management Fund				
Intergovernmental	2,213,822	2,363,000	2,363,000	2,097,000
Charges for Services	359,562	269,000	269,000	352,000
Miscellaneous	230,921	160,000	160,000	180,000
Less 5%	0	-139,600	-139,600	-131,450
Balances Forward	3,770,040	4,759,649	4,759,649	1,660,334
Fund Total	6,574,345	7,412,049	7,412,049	4,157,884
Tourist Development Tax				
Other Taxes	5,481,506	4,384,128	4,384,128	6,556,000
Miscellaneous	744,142	555,000	555,000	302,000
Less 5%	0	-246,957	-246,957	-342,900
Balances Forward	12,922,024	10,190,353	10,190,353	3,970,055
Fund Total	19,147,672	14,882,524	14,882,524	10,485,155
Parks and Recreation Fees Fund				
Charges for Services	1,943,769	1,964,000	1,964,000	2,090,000
Miscellaneous	383,795	164,900	164,900	167,100
Less 5%	0	-106,445	-106,445	-112,855
Administrative Transfers	35,000	35,000	35,000	35,000
Balances Forward	3,887,509	4,314,093	4,375,997	332,569
Fund Total	6,250,073	6,371,548	6,433,452	2,511,814
Medical Examiner Fund				
Intergovernmental	4,187,346	5,096,732	5,099,696	5,423,082
Charges for Services	1,009,858	1,040,000	1,040,000	1,040,000
Miscellaneous	117,189	85,900	85,900	66,500
Less 5%	0	-4,295	-4,295	-3,325
Administrative Transfers	1,146,043	1,421,587	1,421,587	1,558,155
Balances Forward	2,194,961	2,291,340	2,308,164	2,086,987
Fund Total	8,655,397	9,931,264	9,951,052	10,171,399
American Rescue Plan Local Fiscal Recovery Fund				
Intergovernmental	20,998,323	0	0	0
Miscellaneous	3,756,019	1,617,000	1,617,000	907,000
Less 5%	0	-80,850	-80,850	-45,350
Balances Forward	3,475,247	50,037,054	50,037,054	1,814,416
Fund Total	28,229,589	51,573,204	51,573,204	2,676,066



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
American Rescue Plan Emergency Rental 2 Fund				
Intergovernmental	0	0	1,150,000	0
Miscellaneous	142,622	0	0	0
Balances Forward	143,976	0	0	0
Fund Total	286,598	0	1,150,000	0
American Rescue Plan HOME Fund				
Intergovernmental	726,711	3,084,948	3,084,948	100,000
Fund Total	726,711	3,084,948	3,084,948	100,000
American Rescue Plan LATCF Fund				
Intergovernmental	0	1,712,571	1,712,571	0
Miscellaneous	99,027	0	0	0
Balances Forward	27,614	0	0	0
Fund Total	126,641	1,712,571	1,712,571	0
Public Improvement Transportation Debt Service				
Other Taxes	4,133,645	4,130,577	4,130,577	4,130,233
Less 5%	0	-206,529	-206,529	-206,512
Balances Forward	3,420,135	2,803,257	2,803,257	2,803,258
Fund Total	7,553,780	6,727,305	6,727,305	6,726,979
Parks Capital Project Fund				
Miscellaneous	15,929	0	0	0
Balances Forward	279,675	294,525	294,525	0
Fund Total	295,604	294,525	294,525	0
Public Improvement Transportation Capital Projects				
Miscellaneous	33,662	0	0	0
Balances Forward	589,835	623,339	623,339	0
Fund Total	623,497	623,339	623,339	0
Infrastructure Surtax Capital Projects				
Other Taxes	69,273,957	18,218,681	69,218,681	74,091,000
Miscellaneous	7,884,505	4,320,000	4,320,000	4,914,300
Less 5%	0	-1,126,934	-1,126,934	-3,950,265
Balances Forward	155,239,994	148,033,611	140,839,608	11,729,795
Fund Total	232,398,456	169,445,358	213,251,355	86,784,830



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Solid Waste Disposal Fund				
Licenses and Permits	17,300	13,000	13,000	13,000
Special Assessments	13,565,106	14,224,674	14,224,674	36,614,178
Intergovernmental	188,713	120,000	120,000	120,000
Charges for Services	5,927,764	5,857,000	5,857,000	8,165,000
Miscellaneous	4,721,518	2,504,000	2,504,000	2,208,000
Less 5%	0	-1,135,934	-1,135,934	-2,356,009
Balances Forward	64,527,119	44,504,088	44,504,088	30,436,271
Fund Total	<u>88,947,520</u>	<u>66,086,828</u>	<u>66,086,828</u>	<u>75,200,440</u>
Insurance Fund				
Charges for Services	50,288,173	52,096,044	52,096,044	56,312,663
Miscellaneous	6,238,953	1,313,000	1,313,000	4,172,000
Less 5%	0	-2,658,283	-2,658,283	-3,011,090
Administrative Transfers	109,793	0	100,370	0
Balances Forward	22,620,442	18,059,695	18,059,659	15,222,803
Fund Total	<u>79,257,361</u>	<u>68,810,456</u>	<u>68,910,790</u>	<u>72,696,376</u>
Countywide Total	<u>993,559,690</u>	<u>945,956,446</u>	<u>999,335,644</u>	<u>741,918,767</u>

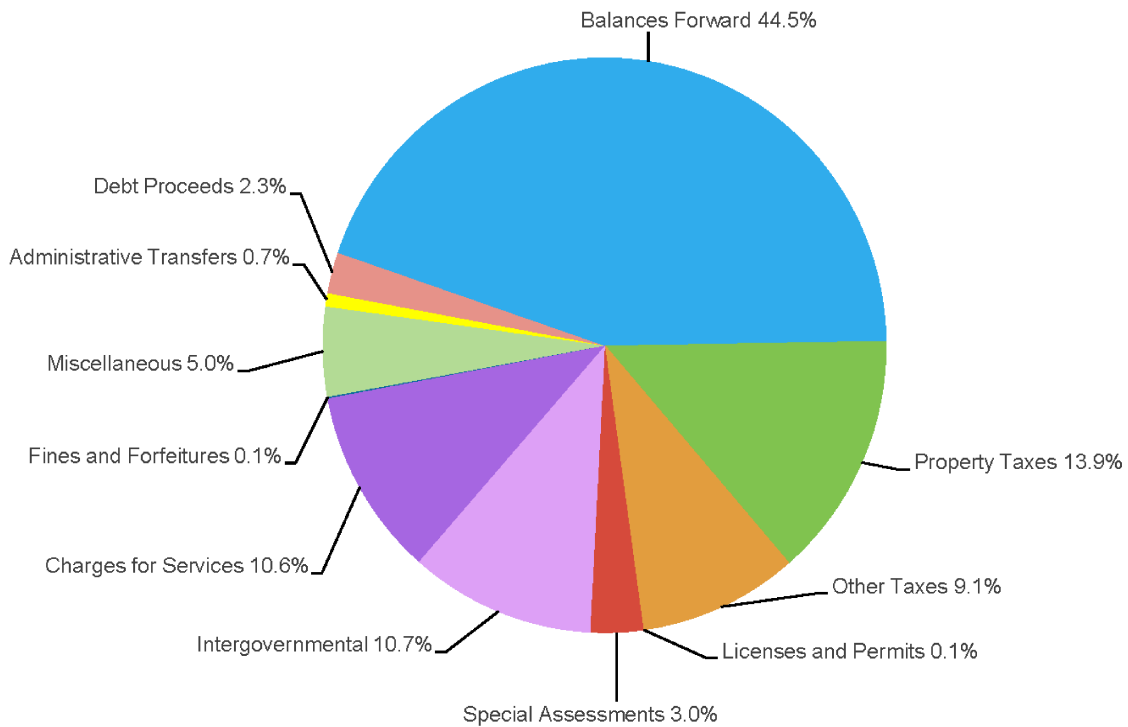


Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Type (Countywide)

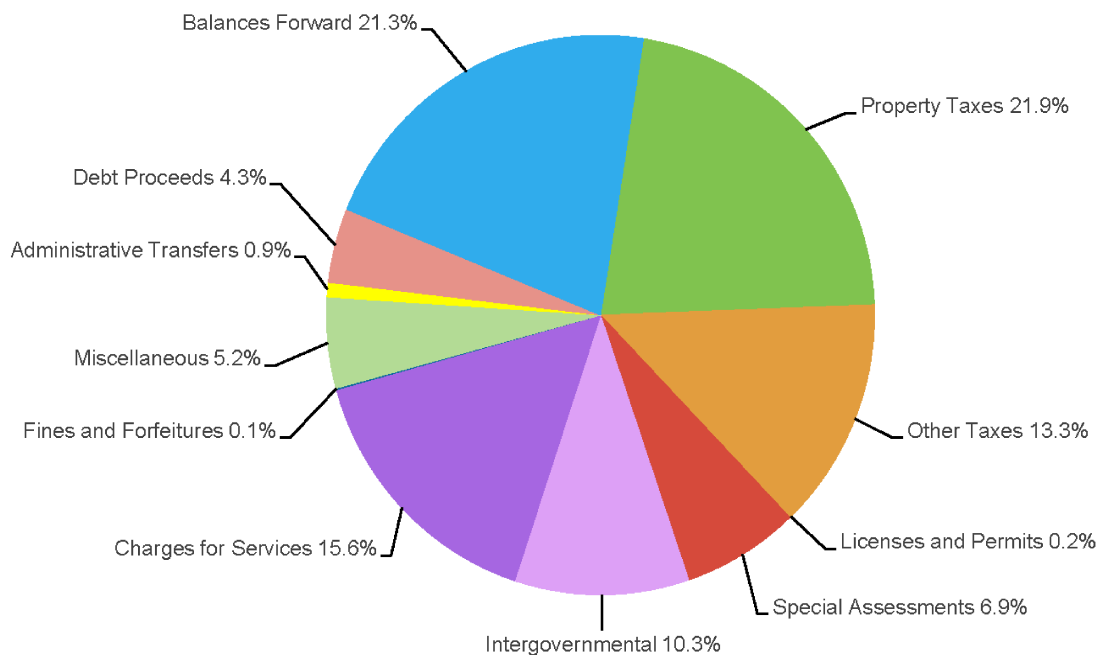
<u>Revenues and Other Sources of Funds</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Countywide				
Property Taxes	123,410,539	146,236,341	146,236,341	171,123,724
Other Taxes	96,147,551	44,306,953	95,306,953	103,835,392
Licenses and Permits	1,494,218	780,815	780,815	1,349,789
Special Assessments	49,281,876	30,703,815	30,703,815	53,093,319
Intergovernmental	99,623,167	103,408,805	109,398,055	79,360,024
Charges for Services	108,639,325	110,688,339	110,953,072	121,867,662
Fines and Forfeitures	928,019	770,000	770,000	755,000
Miscellaneous	57,355,287	43,736,116	51,677,219	40,250,025
Less 5%	0	-20,293,730	-20,293,730	-26,156,742
Administrative Transfers	5,249,765	5,738,989	7,342,127	6,307,079
Debt Proceeds	1,463,840	23,151,425	23,151,425	31,878,061
Balances Forward	449,966,103	456,728,578	443,309,552	158,255,434
Countywide Total	<u>993,559,690</u>	<u>945,956,446</u>	<u>999,335,644</u>	<u>741,918,767</u>

Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget Revenue Summary by Type (Countywide)

Amended Budget Countywide Revenues 2024-25



Proposed Budget Countywide Revenues 2025-26





Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
MSTU for Law Enforcement				
Property Taxes	79,546,396	95,194,000	95,194,000	115,799,192
Other Taxes	186,647	374,100	374,100	260,600
Intergovernmental	727,216	0	577,390	0
Charges for Services	3,057,572	3,042,932	3,042,932	3,383,332
Fines and Forfeitures	0	0	40	0
Miscellaneous	2,355,551	1,655,600	2,066,317	1,173,300
Less 5%	0	-4,863,332	-4,863,332	-5,863,947
Administrative Transfers	48,000	0	63,100	0
Balances Forward	14,291,541	17,227,681	17,227,681	18,776,938
Fund Total	100,212,923	112,630,981	113,682,228	133,529,415
Fire Rescue and EMS Fund				
Property Taxes	24,387,094	29,156,707	29,156,707	32,432,854
Other Taxes	52,708	87,000	87,000	65,000
Licenses and Permits	177,683	192,000	192,000	187,000
Special Assessments	36,568,343	37,774,115	37,774,115	59,181,784
Intergovernmental	659,012	113,388	540,100	105,696
Charges for Services	371,147	344,255	344,255	348,255
Fines and Forfeitures	50	4,000	4,000	0
Miscellaneous	2,096,943	1,565,000	1,565,000	1,101,000
Less 5%	0	-3,456,154	-3,456,154	-4,665,795
Administrative Transfers	924,346	1,086,914	1,086,914	1,116,210
Debt Proceeds	11,570	0	0	0
Balances Forward	20,926,419	18,058,212	18,070,013	12,769,839
Fund Total	86,175,315	84,925,437	85,363,950	102,641,843
Fire Rescue Impact Fees Fund				
Miscellaneous	414	0	0	0
Balances Forward	7,301	1,898	1,898	0
Fund Total	7,715	1,898	1,898	0
Stormwater Program				
Special Assessments	4,039,843	4,172,278	4,172,278	4,237,237
Intergovernmental	511,664	809,014	431,633	0
Charges for Services	18,350	0	0	0
Miscellaneous	931,416	352,000	352,000	327,500
Less 5%	0	-226,214	-226,214	-228,237
Balances Forward	12,292,543	12,963,991	12,963,991	7,786,053
Fund Total	17,793,816	18,071,069	17,693,688	12,122,553



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Building Safety Fund				
Other Taxes	43,890	45,000	45,000	27,000
Licenses and Permits	10,433,110	7,550,000	7,550,000	9,050,000
Miscellaneous	686,754	479,000	479,000	590,000
Less 5%	0	-403,700	-403,700	-483,350
Administrative Transfers	77,724	0	0	0
Debt Proceeds	349	0	0	0
Balances Forward	10,293,158	9,756,063	9,756,063	15,296,700
Fund Total	21,534,985	17,426,363	17,426,363	24,480,350
Local Housing Assistance Trust Fund				
Intergovernmental	2,717,644	2,553,788	2,553,788	2,553,788
Miscellaneous	1,170,470	918,000	918,000	712,500
Less 5%	0	-45,900	-45,900	-35,625
Balances Forward	7,385,021	8,778,154	8,778,154	432,547
Fund Total	11,273,135	12,204,042	12,204,042	3,663,210
Silver Springs Community Redevelopment Area Trust				
Intergovernmental	359,524	460,950	460,950	572,250
Miscellaneous	34,388	26,000	26,000	31,900
Less 5%	0	-1,300	-1,300	-1,595
Balances Forward	396,449	378,598	378,598	214,794
Fund Total	790,361	864,248	864,248	817,349
Impact Fee East District				
Impact Fees	3,442,584	3,042,106	3,042,106	4,480,000
Miscellaneous	754,593	387,000	387,000	260,000
Less 5%	0	-176,456	-176,456	-242,000
Balances Forward	13,210,654	10,380,231	10,656,788	1,568,942
Fund Total	17,407,831	13,632,881	13,909,438	6,066,942
Impact Fee West District				
Impact Fees	10,013,598	6,273,684	6,273,684	5,941,000
Miscellaneous	1,547,511	989,000	989,000	1,097,000
Less 5%	0	-368,134	-368,134	-356,900
Balances Forward	23,260,947	27,847,553	31,575,743	957,640
Fund Total	34,822,056	34,742,103	38,470,293	7,638,740
RLE Comm Res Facility MSTU				
Property Taxes	150,291	186,425	186,425	223,194
Other Taxes	5,443	2,500	2,500	2,500
Charges for Services	9	0	0	0
Miscellaneous	17,953	2,630	2,630	28,300
Less 5%	0	-9,578	-9,578	-12,701
Administrative Transfers	138,604	0	0	0
Balances Forward	78,158	192,615	192,615	193,979
Fund Total	390,458	374,592	374,592	435,272



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
RLE MSTU for Road Improvements				
Special Assessments	1,157,342	909,134	909,134	904,788
Miscellaneous	79,376	60,000	60,000	53,400
Less 5%	0	-48,457	-48,457	-47,909
Balances Forward	1,268,070	945,193	945,193	371,192
Fund Total	2,504,788	1,865,870	1,865,870	1,281,471
RLE Fire Protection MSBU				
Special Assessments	248,052	189,810	189,810	0
Miscellaneous	17,127	3,300	3,300	0
Less 5%	0	-9,656	-9,656	0
Balances Forward	476,588	319,172	319,172	0
Fund Total	741,767	502,626	502,626	0
Marion Oaks MSTU				
Property Taxes	1,289,421	1,703,612	1,703,612	2,117,713
Other Taxes	867	6,253	6,253	3,177
Charges for Services	118	0	0	0
Miscellaneous	200,914	150,500	150,500	202,120
Less 5%	0	-93,019	-93,019	-116,151
Balances Forward	661,678	817,055	817,055	677,218
Fund Total	2,152,998	2,584,401	2,584,401	2,884,077
Marion Oaks MSTU for General Services				
Special Assessments	1,402,943	1,474,385	1,474,385	1,450,790
Miscellaneous	99,837	52,000	52,000	63,800
Less 5%	0	-76,319	-76,319	-75,730
Balances Forward	908,416	1,152,822	1,152,822	1,401,275
Fund Total	2,411,196	2,602,888	2,602,888	2,840,135
Marion Oaks MSBU for Road Improvements				
Special Assessments	1,269,912	1,328,578	1,328,578	1,306,628
Miscellaneous	250,326	201,875	201,875	139,675
Less 5%	0	-76,523	-76,523	-72,315
Balances Forward	4,324,867	3,846,185	3,846,185	0
Fund Total	5,845,105	5,300,115	5,300,115	1,373,988
Silver Springs Shores Special Tax District				
Property Taxes	1,067,151	1,217,193	1,217,193	1,308,949
Other Taxes	3,545	550	550	610
Charges for Services	118	0	0	0
Miscellaneous	115,395	78,400	78,400	93,580
Less 5%	0	-64,808	-64,808	-70,157
Balances Forward	689,864	595,815	595,815	826,279
Fund Total	1,876,073	1,827,150	1,827,150	2,159,261



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Silver Springs Shores MSBU for Road Improvements				
Special Assessments	1,021,184	1,072,852	1,072,852	1,044,790
Miscellaneous	108,633	54,500	54,500	72,300
Less 5%	0	-56,368	-56,368	-55,855
Balances Forward	2,446,464	1,765,772	1,765,772	20,450
Fund Total	3,576,281	2,836,756	2,836,756	1,081,685
Hills of Ocala MSTU for Recreation				
Property Taxes	45,998	58,526	58,526	73,561
Other Taxes	-43	176	176	170
Charges for Services	5	0	0	0
Miscellaneous	9,561	4,490	4,490	7,690
Less 5%	0	-3,160	-3,160	-4,072
Balances Forward	65,873	80,601	80,601	114,108
Fund Total	121,394	140,633	140,633	191,457
Doublegate MSTU for General Services				
Special Assessments	2,581	3,685	3,685	3,685
Miscellaneous	65	61	61	20
Less 5%	0	-187	-187	-185
Balances Forward	360	25	25	543
Fund Total	3,006	3,584	3,584	4,063
Raven Hill MSTU for General Services				
Special Assessments	2,049	2,125	2,125	2,125
Miscellaneous	475	350	350	285
Less 5%	0	-124	-124	-120
Balances Forward	7,876	7,763	7,763	7,490
Fund Total	10,400	10,114	10,114	9,780
Rainbows End MSTU for General Municipal Services				
Special Assessments	20,082	20,690	20,690	20,560
Miscellaneous	21,750	31,155	31,155	14,700
Less 5%	0	-2,593	-2,593	-1,763
Balances Forward	366,679	426,437	426,437	0
Fund Total	408,511	475,689	475,689	33,497
Tompkins and Georges MSTU				
Special Assessments	8,211	7,567	7,567	7,406
Miscellaneous	655	405	405	363
Less 5%	0	-398	-398	-388
Balances Forward	10,149	9,819	9,819	10,506
Fund Total	19,015	17,393	17,393	17,887



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Country Estates MSTU				
Special Assessments	2,768	2,870	2,870	2,870
Miscellaneous	67	30	30	33
Less 5%	0	-146	-146	-146
Balances Forward	0	436	436	1,045
Fund Total	2,835	3,190	3,190	3,802
Citrus Park MSTU				
Special Assessments	4,586	4,770	4,770	4,740
Miscellaneous	841	609	609	504
Less 5%	0	-269	-269	-262
Balances Forward	13,229	13,887	13,887	13,768
Fund Total	18,656	18,997	18,997	18,750
Wineberry MSTU for General Services				
Special Assessments	3,217	3,360	3,360	3,330
Miscellaneous	514	369	369	312
Less 5%	0	-186	-186	-183
Balances Forward	8,072	8,318	8,318	8,666
Fund Total	11,803	11,861	11,861	12,125
Golden Hills MSTU for General Services				
Special Assessments	12,386	12,800	12,800	12,680
Miscellaneous	6,079	4,561	4,561	3,753
Less 5%	0	-868	-868	-822
Balances Forward	103,376	106,937	106,937	103,369
Fund Total	121,841	123,430	123,430	118,980
Delcrest MSTU for General Services				
Special Assessments	1,304	1,456	1,456	1,352
Miscellaneous	656	486	486	414
Less 5%	0	-97	-97	-89
Balances Forward	11,200	11,826	11,826	11,682
Fund Total	13,160	13,671	13,671	13,359
Bellaire MSTU for General Services				
Special Assessments	1,890	1,980	1,980	1,960
Miscellaneous	471	345	345	288
Less 5%	0	-116	-116	-112
Balances Forward	7,660	8,143	8,143	8,073
Fund Total	10,021	10,352	10,352	10,209



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Hamlet at Sherman Oaks MSBU for General Services				
Special Assessments	11,520	12,000	12,000	12,000
Miscellaneous	1,723	798	798	1,053
Less 5%	0	-640	-640	-653
Balances Forward	24,196	16,993	16,993	17,142
Fund Total	37,439	29,151	29,151	29,542
Lake Tropicana MSTU for Road Improvements				
Special Assessments	143,282	147,562	147,562	146,672
Miscellaneous	39,886	27,819	27,819	29,013
Less 5%	0	-8,769	-8,769	-8,784
Balances Forward	602,061	777,911	777,911	6,140
Fund Total	785,229	944,523	944,523	173,041
Golden Hills MSTU for Road Improvements				
Special Assessments	41,850	52,650	52,650	43,050
Miscellaneous	30,507	22,276	22,276	20,950
Less 5%	0	-3,747	-3,747	-3,201
Balances Forward	503,560	581,104	581,104	5,210
Fund Total	575,917	652,283	652,283	66,009
Kingsland Estates Ocala Waterway MSBU Road Improve				
Special Assessments	148,323	155,300	155,300	151,800
Miscellaneous	26,791	13,290	13,290	20,340
Less 5%	0	-8,430	-8,430	-8,608
Balances Forward	360,115	524,637	524,637	6,055
Fund Total	535,229	684,797	684,797	169,587
Kingsland Whispering Pines Forest Glenn MSBU Roads				
Special Assessments	147,973	154,000	154,000	153,400
Miscellaneous	31,546	16,027	16,027	23,620
Less 5%	0	-8,502	-8,502	-8,851
Balances Forward	441,952	610,446	610,446	10,759
Fund Total	621,471	771,971	771,971	178,928
Silver Springs Acres MSBU for Road Maintenance				
Special Assessments	79,803	81,000	81,000	81,000
Miscellaneous	12,265	8,721	8,721	7,960
Less 5%	0	-4,486	-4,486	-4,448
Balances Forward	189,697	152,681	152,681	7,875
Fund Total	281,765	237,916	237,916	92,387



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Ocala Waterway Estates MSBU for Road Maintenance				
Special Assessments	56,611	58,500	58,500	57,000
Miscellaneous	22,404	16,100	16,100	15,080
Less 5%	0	-3,730	-3,730	-3,604
Balances Forward	362,745	401,377	401,377	50,400
Fund Total	441,760	472,247	472,247	118,876
NW 17th Avenue Northwoods MSBU for Road Maint				
Special Assessments	3,918	4,000	4,000	4,000
Miscellaneous	1,132	810	810	790
Less 5%	0	-241	-241	-240
Balances Forward	18,339	20,183	20,183	1,988
Fund Total	23,389	24,752	24,752	6,538
Rainbow Park Units 1 and 2 MSBU for Road Maint				
Special Assessments	310,782	339,550	339,550	337,150
Miscellaneous	51,144	34,000	34,000	38,250
Less 5%	0	-18,678	-18,678	-18,771
Balances Forward	710,533	1,005,438	1,005,438	6,565
Fund Total	1,072,459	1,360,310	1,360,310	363,194
Paradise Farms MSBU for Roadside Mowing				
Special Assessments	14,022	14,400	14,400	14,400
Miscellaneous	2,262	1,600	1,600	1,190
Less 5%	0	-800	-800	-780
Balances Forward	33,737	9,168	9,168	30,447
Fund Total	50,021	24,368	24,368	45,257
Stonecrest Center MSBU for Road Maintenance				
Special Assessments	10,803	11,890	11,890	11,201
Miscellaneous	4,321	3,050	3,050	2,980
Less 5%	0	-748	-748	-709
Balances Forward	68,719	80,798	80,798	3,040
Fund Total	83,843	94,990	94,990	16,512
Deer Path Estates Ph 1 and 2 MSBU for Road Maint				
Special Assessments	21,468	22,200	22,200	22,200
Miscellaneous	5,888	4,160	4,160	4,040
Less 5%	0	-1,318	-1,318	-1,312
Balances Forward	89,772	108,224	108,224	7,420
Fund Total	117,128	133,266	133,266	32,348



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Pine Run Estates MSTU for Road Improvements				
Special Assessments	73,988	76,500	76,500	76,410
Miscellaneous	11,823	8,300	8,300	7,100
Less 5%	0	-4,240	-4,240	-4,176
Balances Forward	166,397	192,516	192,516	40,301
Fund Total	252,208	273,076	273,076	119,635
Woods and Lakes Subdivision MSBU for Road Maint				
Special Assessments	36,159	37,794	37,794	36,872
Miscellaneous	29,271	21,400	21,400	19,800
Less 5%	0	-2,960	-2,960	-2,834
Balances Forward	491,157	544,956	544,956	10,800
Fund Total	556,587	601,190	601,190	64,638
DRA Maintenance for NW 49 Street 35 Street MSBU				
Special Assessments	9,638	10,040	10,040	10,040
Miscellaneous	2,212	1,550	1,550	1,680
Less 5%	0	-580	-580	-586
Balances Forward	32,263	32,468	32,468	54,461
Fund Total	44,113	43,478	43,478	65,595
Maricamp Market Center 1 and 2 MSBU for Road Maint				
Special Assessments	4,716	4,895	4,895	4,895
Miscellaneous	651	450	450	530
Less 5%	0	-268	-268	-272
Balances Forward	7,966	12,267	12,267	50
Fund Total	13,333	17,344	17,344	5,203
Indian Meadows MSTU for Street Lighting				
Special Assessments	2,593	2,750	2,750	2,750
Miscellaneous	247	180	180	130
Less 5%	0	-147	-147	-145
Balances Forward	3,511	3,374	3,374	2,847
Fund Total	6,351	6,157	6,157	5,582
Ocala Heights MSTU for Street Lighting				
Special Assessments	3,076	3,194	3,194	3,150
Miscellaneous	2,077	1,540	1,540	1,340
Less 5%	0	-237	-237	-225
Balances Forward	35,781	37,487	37,487	38,557
Fund Total	40,934	41,984	41,984	42,822



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Bahia Oaks MSTU for Street Lighting				
Special Assessments	12,913	13,350	13,350	13,350
Miscellaneous	1,010	690	690	530
Less 5%	0	-703	-703	-695
Balances Forward	14,739	15,101	15,101	11,325
Fund Total	28,662	28,438	28,438	24,510
Boardman MSTU for Street Lighting				
Special Assessments	3,863	3,275	3,275	3,275
Miscellaneous	733	520	520	450
Less 5%	0	-190	-190	-187
Balances Forward	11,943	11,751	11,751	12,815
Fund Total	16,539	15,356	15,356	16,353
Hickory Hill MSTU for Street Lighting				
Special Assessments	2,423	2,520	2,520	2,520
Miscellaneous	340	240	240	210
Less 5%	0	-138	-138	-137
Balances Forward	5,253	5,548	5,548	5,543
Fund Total	8,016	8,170	8,170	8,136
Churchill MSTU for Street Lighting				
Special Assessments	2,231	2,340	2,340	2,340
Miscellaneous	449	330	330	260
Less 5%	0	-134	-134	-130
Balances Forward	7,177	7,588	7,588	7,139
Fund Total	9,857	10,124	10,124	9,609
Lake Weir Edgewater MSBU for Street Lighting				
Special Assessments	11,789	12,029	12,029	12,015
Miscellaneous	7,220	5,300	5,300	4,700
Less 5%	0	-866	-866	-836
Balances Forward	124,109	131,007	131,007	134,687
Fund Total	143,118	147,470	147,470	150,566
Boulder Hill Subdivision MSTU for Street Lighting				
Special Assessments	1,544	1,650	1,650	1,600
Miscellaneous	310	450	450	340
Less 5%	0	-106	-106	-97
Balances Forward	10,010	11,141	11,141	11,533
Fund Total	11,864	13,135	13,135	13,376



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Kingsland Whispering Pines MSBU				
Street Lighting				
Special Assessments	52,919	55,125	55,125	54,855
Miscellaneous	1,692	900	900	800
Less 5%	0	-2,801	-2,801	-2,784
Balances Forward	6,255	25,390	25,390	2,260
Fund Total	60,866	78,614	78,614	55,131
Series 2012A Debt Service Fund				
Miscellaneous	2,931	0	0	0
Balances Forward	123,941	0	0	0
Fund Total	126,872	0	0	0
Series 2013A Debt Service Fund				
Miscellaneous	1,099	0	0	0
Balances Forward	46,464	0	0	0
Fund Total	47,563	0	0	0
Series 2014A Debt Service Fund				
Special Assessments	122,279	0	0	0
Miscellaneous	5,750	0	0	0
Balances Forward	84,484	0	0	0
Fund Total	212,513	0	0	0
Series 2015A Debt Service Fund				
Special Assessments	31,838	22,087	22,087	0
Miscellaneous	1,654	51	51	0
Less 5%	0	-1,108	-1,108	0
Balances Forward	22,190	7,398	7,398	0
Fund Total	55,682	28,428	28,428	0
Series 2016A Debt Service Fund				
Special Assessments	121,418	46,338	46,338	0
Miscellaneous	3,513	50	50	0
Less 5%	0	-2,320	-2,320	0
Balances Forward	53,837	0	0	0
Fund Total	178,768	44,068	44,068	0
Series 2017A Debt Service Fund				
Special Assessments	169,460	90,125	90,125	74,558
Miscellaneous	4,634	700	700	550
Less 5%	0	-4,542	-4,542	-3,756
Balances Forward	71,662	24,854	24,854	0
Fund Total	245,756	111,137	111,137	71,352



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Series 2019A Debt Service Fund				
Special Assessments	100,391	53,848	53,848	53,848
Miscellaneous	3,278	150	150	150
Less 5%	0	-2,700	-2,700	-2,700
Balances Forward	45,514	27,210	27,210	14,953
Fund Total	149,183	78,508	78,508	66,251
Series 2021A Debt Service Fund				
Special Assessments	210,606	167,461	167,461	154,298
Miscellaneous	11,045	0	0	0
Less 5%	0	-8,373	-8,373	-7,715
Balances Forward	255,520	0	0	0
Fund Total	477,171	159,088	159,088	146,583
Series 2022A Debt Service Fund				
Special Assessments	65,360	49,300	49,300	42,906
Miscellaneous	1,763	0	0	0
Less 5%	0	-2,465	-2,465	-2,145
Administrative Transfers	28,359	0	0	0
Balances Forward	18,823	0	0	0
Fund Total	114,305	46,835	46,835	40,761
Series 2024A Debt Service Fund				
Special Assessments	5,269	103,560	103,560	113,911
Less 5%	0	-5,178	-5,178	-5,696
Fund Total	5,269	98,382	98,382	108,215
Series 2024B Debt Service Fund				
Special Assessments	19,687	153,773	153,773	174,729
Miscellaneous	26	0	0	0
Less 5%	0	-7,689	-7,689	-8,736
Fund Total	19,713	146,084	146,084	165,993
Series 2022A Capital Projects Fund				
Miscellaneous	402	0	0	0
Balances Forward	42,396	0	0	0
Fund Total	42,798	0	0	0
Series 2024A Capital Projects Fund				
Special Assessments	409,852	416,160	416,160	0
Miscellaneous	6,592	0	0	0
Less 5%	0	-20,808	-20,808	0
Debt Proceeds	895,179	943,152	943,152	0
Fund Total	1,311,623	1,338,504	1,338,504	0



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Series 2024B Capital Projects Fund				
Special Assessments	400,741	406,569	406,569	0
Miscellaneous	7,787	0	0	0
Less 5%	0	-20,328	-20,328	0
Debt Proceeds	2,018,033	2,057,303	2,057,303	0
Fund Total	<u>2,426,561</u>	<u>2,443,544</u>	<u>2,443,544</u>	<u>0</u>
Marion County Utility Fund				
Intergovernmental	4,294,495	10,539,725	17,397,579	0
Charges for Services	52,503,590	40,010,000	40,010,000	44,088,700
Miscellaneous	7,494,314	6,160,000	6,160,000	6,306,200
Less 5%	0	-2,308,500	-2,308,500	-2,519,745
Administrative Transfers	14,875	0	0	0
Contributed Assets	13,944,747	0	0	0
Balances Forward	179,757,436	95,962,196	96,732,856	47,255,907
Fund Total	<u>258,009,457</u>	<u>150,363,421</u>	<u>157,991,935</u>	<u>95,131,062</u>
Non-Countywide Total	<u>579,498,777</u>	<u>474,795,443</u>	<u>487,541,083</u>	<u>401,053,792</u>

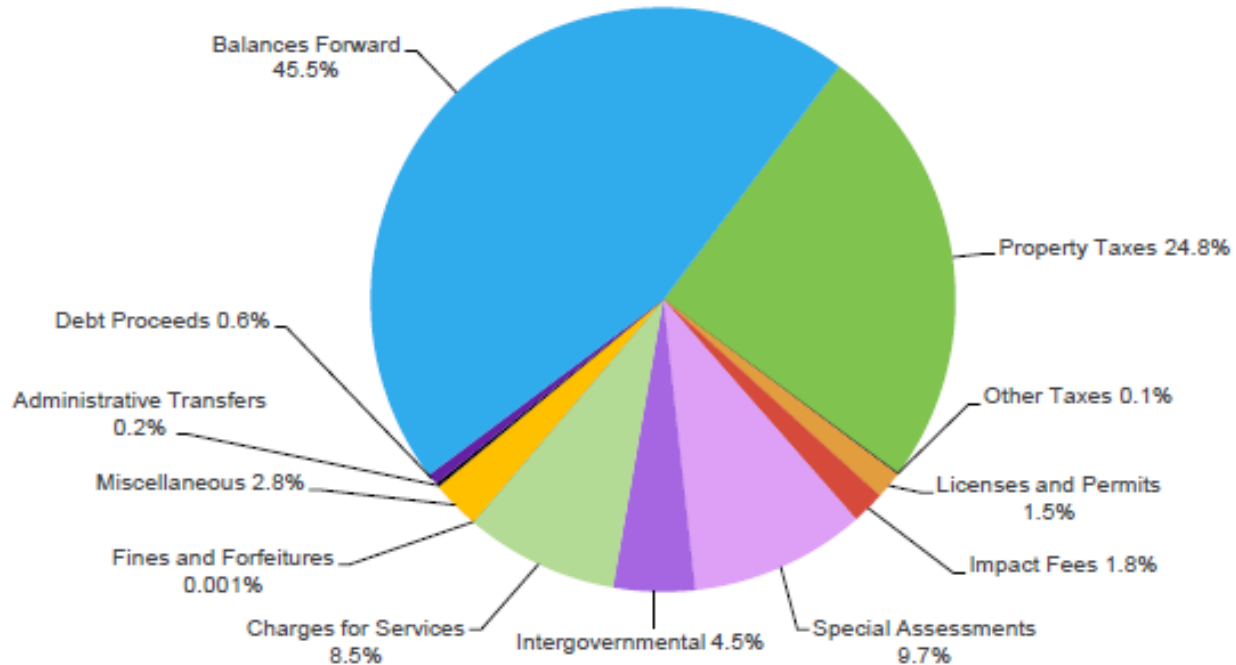


Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Type (Non-Countywide)

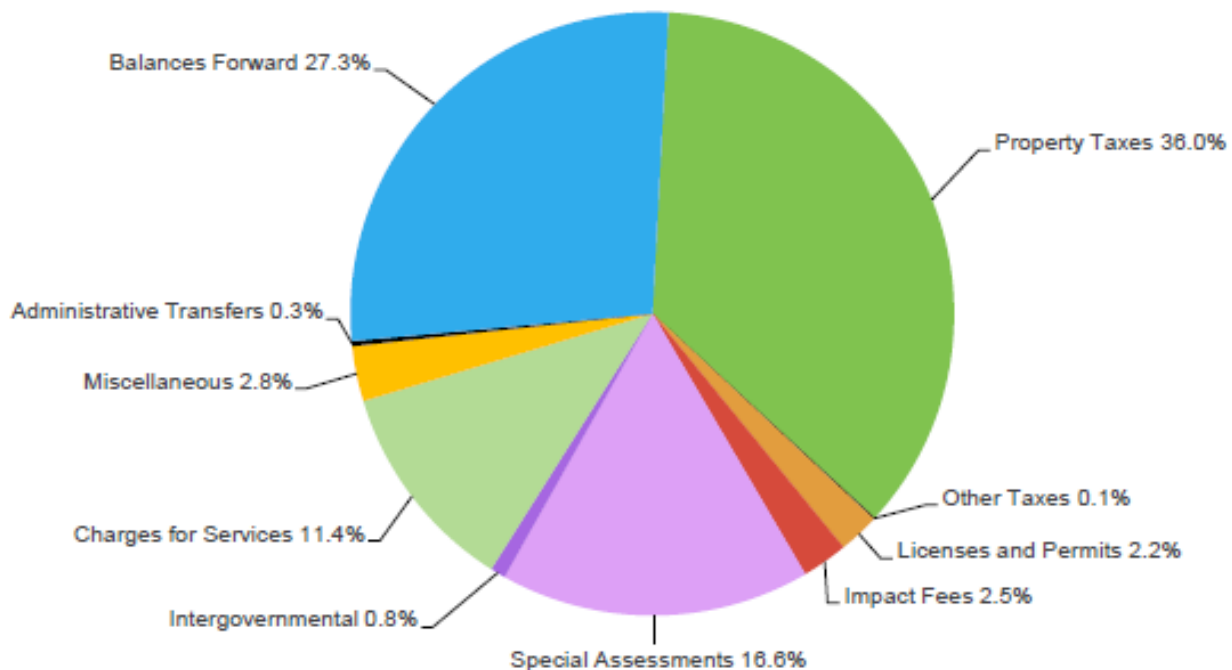
<u>Revenues and Other Sources of Funds</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Non-Countywide				
Property Taxes	106,486,351	127,516,463	127,516,463	151,955,463
Other Taxes	293,057	515,579	515,579	359,057
Licenses and Permits	10,610,793	7,742,000	7,742,000	9,237,000
Impact Fees	13,456,182	9,315,790	9,315,790	10,421,000
Special Assessments	48,631,801	49,770,190	49,770,190	70,058,920
Intergovernmental	9,269,555	14,476,865	21,961,440	3,231,734
Charges for Services	55,950,909	43,397,187	43,397,187	47,820,287
Fines and Forfeitures	50	4,000	4,040	0
Miscellaneous	18,341,427	13,369,118	13,779,835	12,484,773
Less 5%	0	-12,441,532	-12,441,532	-14,959,967
Administrative Transfers	1,231,908	1,086,914	1,150,014	1,116,210
Debt Proceeds	2,925,131	3,000,455	3,000,455	0
Contributed Assets	13,944,747	0	0	0
Balances Forward	298,356,866	217,042,414	221,829,622	109,329,315
Non-Countywide Total	<u>579,498,777</u>	<u>474,795,443</u>	<u>487,541,083</u>	<u>401,053,792</u>

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Type (Non-Countywide)

Amended Budget Non-Countywide Revenues 2024-25



Proposed Budget Non-Countywide Revenues 2025-26



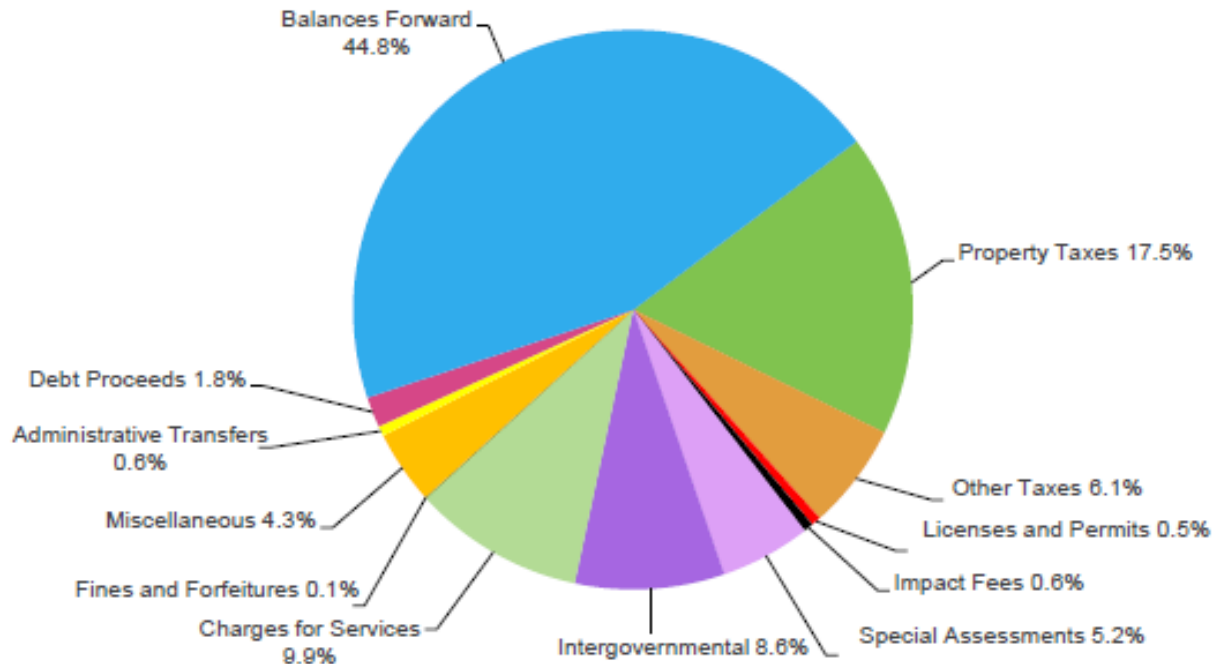


Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Type (Countywide and Non-Countywide)

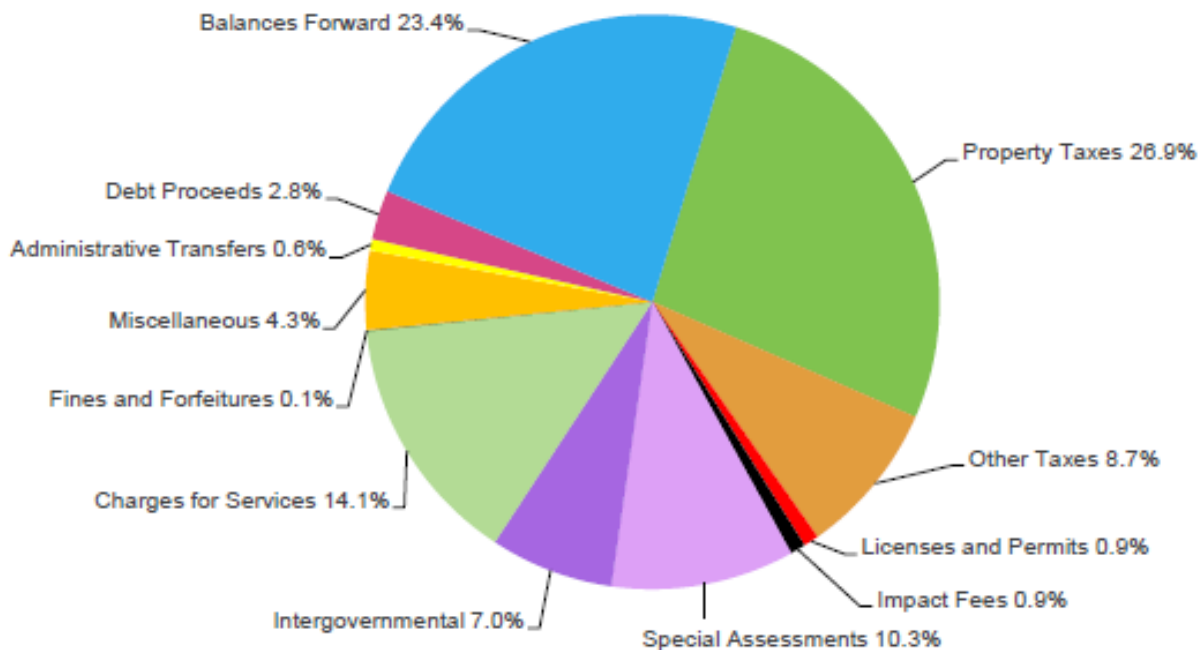
<u>Revenues and Other Sources of Funds</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Countywide and Non-Countywide				
Property Taxes	229,896,890	273,752,804	273,752,804	323,079,187
Other Taxes	96,440,608	44,822,532	95,822,532	104,194,449
Licenses and Permits	12,105,011	8,522,815	8,522,815	10,586,789
Impact Fees	13,456,182	9,315,790	9,315,790	10,421,000
Special Assessments	97,913,677	80,474,005	80,474,005	123,152,239
Intergovernmental	108,892,722	117,885,670	131,359,495	82,591,758
Charges for Services	164,590,234	154,085,526	154,350,259	169,687,949
Fines and Forfeitures	928,069	774,000	774,040	755,000
Miscellaneous	75,696,714	57,105,234	65,457,054	52,734,798
Less 5%	0	-32,735,262	-32,735,262	-41,116,709
Administrative Transfers	6,481,673	6,825,903	8,492,141	7,423,289
Debt Proceeds	4,388,971	26,151,880	26,151,880	31,878,061
Contributed Assets	13,944,747	0	0	0
Balances Forward	748,322,969	673,770,992	665,139,174	267,584,749
Countywide and Non-Countywide Total	<u>1,573,058,467</u>	<u>1,420,751,889</u>	<u>1,486,876,727</u>	<u>1,142,972,559</u>

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Revenue Summary by Type (Countywide and Non-Countywide)

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



**Proposed Budget Countywide and Non-Countywide Revenues
2025-26**





Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Countywide)

Expenditures	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
General Fund				
Personnel	77,776,867	157,143,790	156,694,550	170,851,082
Operating	38,011,762	75,922,185	78,787,909	81,755,989
Capital	9,994,645	62,970,076	69,160,776	15,934,439
Debt Service	1,562,691	586,897	614,060	336,264
Grants and Aid	7,973,243	9,969,805	9,980,094	10,745,559
Non-operating	0	896,420	896,420	896,420
Interfund Transfers	2,136,622	2,508,501	2,508,501	2,674,365
Constitutional Officer Transfers	85,082,130	4,950,171	4,957,568	5,196,336
Reserves	0	21,334,896	20,694,189	22,778,694
Fund Total	222,537,960	336,282,741	344,294,067	311,169,148
General Fund Grants				
Personnel	793,280	749,243	745,658	754,377
Operating	44,510	0	82,337	0
Capital	0	0	400,000	0
Debt Service	490	0	0	0
Grants and Aid	7,326,904	10,041,278	10,654,006	3,023,744
Fund Total	8,165,184	10,790,521	11,882,001	3,778,121
Fine and Forfeiture Fund				
Personnel	0	20,723,474	20,723,474	23,826,870
Operating	657,916	5,333,819	5,333,819	7,817,025
Capital	70,898	539,045	614,065	522,433
Grants and Aid	2,281,850	3,118,175	3,118,175	3,698,175
Non-operating	0	60,870	60,870	60,870
Constitutional Officer Transfers	21,217,538	0	0	0
Reserves	0	6,732,976	6,732,976	7,186,740
Fund Total	24,228,202	36,508,359	36,583,379	43,112,113
Crime Prevention Fund				
Operating	183,642	699,781	699,781	1,132,167
Capital	13,382	138,400	138,400	0
Reserves	0	200,000	200,000	200,000
Fund Total	197,024	1,038,181	1,038,181	1,332,167
County Transportation Maintenance Fund				
Personnel	11,282,222	13,969,912	13,969,912	15,320,015
Operating	5,467,549	5,894,083	5,894,083	4,250,135
Capital	5,420,607	51,177,243	47,459,677	32,853,075
Debt Service	97,121	0	0	0
Grants and Aid	188,903	199,638	199,638	202,734
Reserves	0	2,568,750	8,852,764	13,277,257
Fund Total	22,456,402	73,809,626	76,376,074	65,903,216
80% Gas Tax Construction Fund				
Capital	4,413,559	17,818,936	15,116,663	4,562,700
Fund Total	4,413,559	17,818,936	15,116,663	4,562,700



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Countywide)**

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
20% Gas Tax Construction Fund				
Operating	1,439,362	5,516,067	5,516,067	1,151,632
Fund Total	<u>1,439,362</u>	<u>5,516,067</u>	<u>5,516,067</u>	<u>1,151,632</u>
2nd Local Option Fuel Tax Fund				
Capital	4,307,735	15,347,205	11,137,349	3,384,448
Fund Total	<u>4,307,735</u>	<u>15,347,205</u>	<u>11,137,349</u>	<u>3,384,448</u>
TMF Transportation Planning Organization				
Personnel	431,371	462,871	462,871	488,261
Operating	265,538	579,187	579,187	318,135
Debt Service	3,864	0	0	0
Reserves	0	77,989	77,989	73,668
Fund Total	<u>700,773</u>	<u>1,120,047</u>	<u>1,120,047</u>	<u>880,064</u>
Sidewalk Construction Fund				
Capital	354,089	1,027,314	1,005,888	173,650
Fund Total	<u>354,089</u>	<u>1,027,314</u>	<u>1,005,888</u>	<u>173,650</u>
Marion County Airport Fund				
Personnel	238,809	250,014	250,014	271,485
Operating	561,246	669,039	669,039	667,315
Capital	521,993	7,503,643	7,756,664	5,012,558
Interfund Transfers	35,000	35,000	35,000	35,000
Reserves	0	106,985	106,985	110,314
Fund Total	<u>1,357,048</u>	<u>8,564,681</u>	<u>8,817,702</u>	<u>6,096,672</u>
Marion County Health Unit Trust Fund				
Capital	0	400,000	570,000	0
Grants and Aid	2,650,000	3,150,000	3,150,000	3,150,000
Reserves	0	1,073,038	973,038	1,878,815
Fund Total	<u>2,650,000</u>	<u>4,623,038</u>	<u>4,693,038</u>	<u>5,028,815</u>
Local Provider Participation Fund				
Operating	150,000	150,000	150,000	150,000
Grants and Aid	37,328,948	16,329,141	16,329,141	16,329,141
Reserves	0	869,537	869,537	2,064,893
Fund Total	<u>37,478,948</u>	<u>17,348,678</u>	<u>17,348,678</u>	<u>18,544,034</u>
Opioid County Settlement Fund				
Personnel	0	0	0	17,376
Operating	0	0	1,395,373	3,801
Grants and Aid	0	0	0	330,146
Fund Total	<u>0</u>	<u>0</u>	<u>1,395,373</u>	<u>351,323</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Countywide)

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Opioid Regional Settlement Fund				
Personnel	0	0	0	90,029
Operating	0	5,675,595	2,675,139	146,821
Grants and Aid	0	0	3,709,750	1,431,658
Interfund Transfers	0	0	1,002,768	0
Fund Total	<u>0</u>	<u>5,675,595</u>	<u>7,387,657</u>	<u>1,668,508</u>
Alcohol and Drug Abuse Trust Fund				
Operating	0	70,193	70,193	72,417
Grants and Aid	19,994	20,000	20,000	20,000
Fund Total	<u>19,994</u>	<u>90,193</u>	<u>90,193</u>	<u>92,417</u>
Criminal Justice Court Costs Fund				
Personnel	155,561	198,606	198,606	209,944
Operating	34,933	478,649	478,649	367,270
Capital	2,208	0	0	0
Grants and Aid	112,466	95,950	95,950	106,400
Reserves	0	225,000	225,000	150,000
Fund Total	<u>305,168</u>	<u>998,205</u>	<u>998,205</u>	<u>833,614</u>
Law Enforcement Trust Fund				
Operating	0	1,023,825	960,725	833,681
Interfund Transfers	48,000	0	63,100	0
Fund Total	<u>48,000</u>	<u>1,023,825</u>	<u>1,023,825</u>	<u>833,681</u>
Sheriffs Educational Fund				
Operating	0	1,143,255	1,143,255	1,192,516
Fund Total	<u>0</u>	<u>1,143,255</u>	<u>1,143,255</u>	<u>1,192,516</u>
Federal Equitable Sharing Fund				
Operating	0	274,060	274,060	318,985
Fund Total	<u>0</u>	<u>274,060</u>	<u>274,060</u>	<u>318,985</u>
E911 Management Fund				
Personnel	720,216	796,912	796,912	906,127
Operating	818,103	1,072,759	1,176,480	1,745,172
Capital	12,000	4,286,661	4,182,940	306,585
Debt Service	6,735	0	0	0
Reserves	0	1,255,717	1,255,717	1,200,000
Fund Total	<u>1,557,054</u>	<u>7,412,049</u>	<u>7,412,049</u>	<u>4,157,884</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Countywide)

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Tourist Development Tax				
Personnel	800,247	1,017,960	1,017,960	1,058,924
Operating	3,480,631	5,476,555	5,423,420	4,553,290
Capital	5,416,890	6,791,144	6,791,144	0
Debt Service	7,031	0	0	0
Non-operating	0	0	0	2,872,941
Interfund Transfers	0	0	500,000	0
Reserves	0	1,596,865	1,150,000	2,000,000
Fund Total	<u>9,704,799</u>	<u>14,882,524</u>	<u>14,882,524</u>	<u>10,485,155</u>
Parks and Recreation Fees Fund				
Personnel	775,873	842,547	842,547	858,638
Operating	354,446	652,111	544,826	645,147
Capital	784,398	4,876,890	5,046,079	1,008,029
Debt Service	28,443	0	0	0
Interfund Transfers	39,680	0	0	0
Fund Total	<u>1,982,840</u>	<u>6,371,548</u>	<u>6,433,452</u>	<u>2,511,814</u>
Medical Examiner Fund				
Operating	6,299,846	7,526,935	7,603,819	8,021,236
Capital	182,825	2,354,329	2,277,233	2,100,163
Debt Service	56,876	0	0	0
Non-operating	0	0	20,000	0
Reserves	0	50,000	50,000	50,000
Fund Total	<u>6,539,547</u>	<u>9,931,264</u>	<u>9,951,052</u>	<u>10,171,399</u>
American Rescue Plan Local Fiscal Recovery Fund				
Operating	500	364,243	364,243	0
Capital	19,627,417	40,653,974	40,653,974	0
Grants and Aid	1,829,449	2,822,028	2,822,028	0
Non-operating	0	7,732,959	7,732,959	2,676,066
Fund Total	<u>21,457,366</u>	<u>51,573,204</u>	<u>51,573,204</u>	<u>2,676,066</u>
American Rescue Plan Emergency Rental 2 Fund				
Grants and Aid	0	0	1,150,000	0
Fund Total	<u>0</u>	<u>0</u>	<u>1,150,000</u>	<u>0</u>
American Rescue Plan HOME Fund				
Personnel	91,344	182,637	182,637	100,000
Operating	0	350,000	350,000	0
Grants and Aid	635,367	2,552,311	2,552,311	0
Fund Total	<u>726,711</u>	<u>3,084,948</u>	<u>3,084,948</u>	<u>100,000</u>
American Rescue Plan LATCF Fund				
Capital	0	1,712,571	1,712,571	0
Fund Total	<u>0</u>	<u>1,712,571</u>	<u>1,712,571</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Countywide)

Expenditures	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Public Improvement Transportation Debt Service				
Debt Service	3,926,853	3,924,048	3,924,048	3,923,722
Non-operating	0	2,803,257	2,803,257	2,803,257
Fund Total	3,926,853	6,727,305	6,727,305	6,726,979
Parks Capital Project Fund				
Capital	750	294,525	294,525	0
Fund Total	750	294,525	294,525	0
Public Improvement Transportation Capital Projects				
Capital	0	623,339	623,339	0
Fund Total	0	623,339	623,339	0
Infrastructure Surtax Capital Projects				
Capital	89,332,998	168,262,311	208,507,219	66,350,426
Reserves	0	1,183,047	4,744,136	20,434,404
Fund Total	89,332,998	169,445,358	213,251,355	86,784,830
Solid Waste Disposal Fund				
Personnel	4,833,819	6,035,673	6,035,673	6,281,911
Operating	16,910,804	21,957,998	24,682,998	21,212,724
Capital	0	13,316,560	13,348,695	18,422,400
Debt Service	2,362	0	0	0
Reserves	0	24,776,597	22,019,462	29,283,405
Fund Total	21,746,985	66,086,828	66,086,828	75,200,440
Insurance Fund				
Personnel	49,801,562	47,670,835	47,653,747	52,018,467
Operating	6,376,511	6,248,371	7,630,337	9,538,157
Capital	0	5,539,535	5,539,535	519,133
Debt Service	721	0	0	0
Reserves	0	9,351,715	8,087,171	10,620,619
Fund Total	56,178,794	68,810,456	68,910,790	72,696,376
Countywide Total	543,814,145	945,956,446	999,335,644	741,918,767



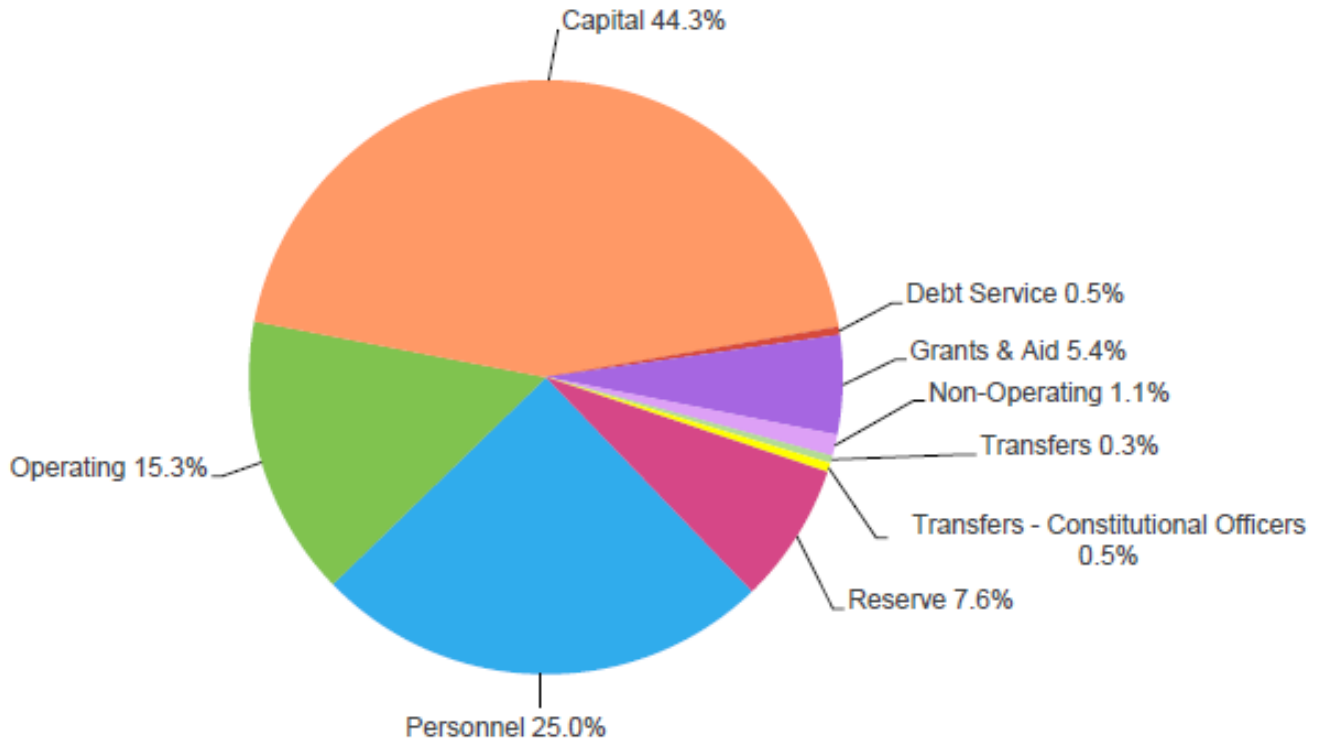


Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Type (Countywide)

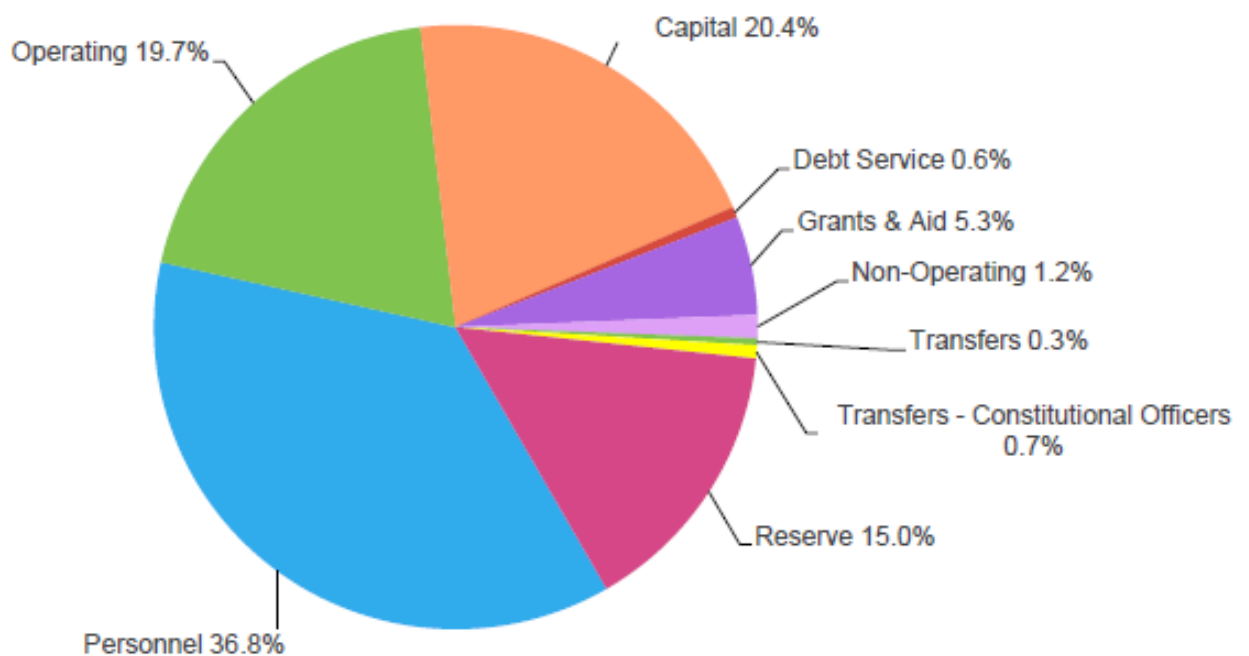
<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Countywide				
Personnel	147,701,171	250,044,474	249,574,561	273,053,506
Operating	81,057,299	147,078,710	152,485,739	145,893,615
Capital	140,456,394	405,633,701	442,336,736	151,150,039
Debt Service	5,693,187	4,510,945	4,538,108	4,259,986
Grants and Aid	60,347,124	48,298,326	53,781,093	39,037,557
Non-operating	0	11,493,506	11,513,506	9,309,554
Interfund Transfers	2,259,302	2,543,501	4,109,369	2,709,365
Constitutional Officer Transfers	106,299,668	4,950,171	4,957,568	5,196,336
Reserves	0	71,403,112	76,038,964	111,308,809
Countywide Total	<u>543,814,145</u>	<u>945,956,446</u>	<u>999,335,644</u>	<u>741,918,767</u>

**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Type (Countywide)**

Amended Budget Countywide Expenditures 2024-25



Proposed Budget Countywide Expenditures 2025-26





Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Non-Countywide)

Expenditures	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
MSTU for Law Enforcement				
Personnel	0	72,182,327	72,403,990	83,478,802
Operating	3,259,797	16,945,159	17,266,059	22,087,883
Capital	0	2,832,781	3,343,198	5,746,809
Non-operating	0	211,975	211,975	211,975
Interfund Transfers	2,282,200	3,226,058	3,226,058	3,204,247
Constitutional Officer Transfers	76,578,721	0	0	0
Reserves	0	17,232,681	17,230,948	18,799,699
Fund Total	82,120,718	112,630,981	113,682,228	133,529,415
Fire Rescue and EMS Fund				
Personnel	49,104,855	53,241,650	53,958,100	56,363,415
Operating	11,471,732	15,386,378	16,043,664	17,118,294
Capital	3,005,942	3,189,411	3,798,718	538,500
Debt Service	364,250	250,001	250,001	250,001
Grants and Aid	286,300	300,000	300,000	375,000
Interfund Transfers	1,598,774	1,056,344	1,156,714	1,509,677
Reserves	0	11,501,653	9,856,753	26,486,956
Fund Total	65,831,853	84,925,437	85,363,950	102,641,843
Fire Rescue Impact Fees Fund				
Capital	756	1,898	1,898	0
Fund Total	756	1,898	1,898	0
Stormwater Program				
Personnel	1,155,440	1,349,772	1,349,772	1,485,826
Operating	1,977,879	4,134,251	4,134,251	2,642,910
Capital	547,210	10,581,083	10,203,702	4,729,675
Debt Service	23,212	0	0	0
Grants and Aid	5,200	6,000	6,000	6,000
Reserves	0	1,999,963	1,999,963	3,258,142
Fund Total	3,708,941	18,071,069	17,693,688	12,122,553
Building Safety Fund				
Personnel	5,626,033	6,713,832	6,713,832	7,115,009
Operating	1,942,764	2,977,612	3,202,612	3,690,918
Capital	377,846	306,166	306,166	452,186
Debt Service	76,780	0	0	0
Non-operating	0	3,500,000	3,500,000	6,455,000
Reserves	0	3,928,753	3,703,753	6,767,237
Fund Total	8,023,423	17,426,363	17,426,363	24,480,350
Local Housing Assistance Trust Fund				
Personnel	361,406	455,378	455,378	378,707
Operating	77,949	200,000	200,000	200,000
Grants and Aid	3,546,671	11,548,664	11,548,664	3,084,503
Fund Total	3,986,026	12,204,042	12,204,042	3,663,210



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Silver Springs Community Redevelopment Area Trust				
Operating	179,523	190,835	190,835	251,685
Capital	0	52,000	52,000	246,300
Grants and Aid	17,610	621,413	621,413	319,364
Fund Total	<u>197,133</u>	<u>864,248</u>	<u>864,248</u>	<u>817,349</u>
Impact Fee East District				
Operating	11,780	8,465	37,025	0
Capital	6,739,263	13,624,416	13,872,413	6,066,942
Fund Total	<u>6,751,043</u>	<u>13,632,881</u>	<u>13,909,438</u>	<u>6,066,942</u>
Impact Fee West District				
Operating	11,780	8,465	37,025	0
Capital	3,234,532	34,733,638	38,433,268	7,638,740
Fund Total	<u>3,246,312</u>	<u>34,742,103</u>	<u>38,470,293</u>	<u>7,638,740</u>
RLE Comm Res Facility MSTU				
Personnel	51,240	75,499	75,499	78,590
Operating	85,930	111,937	111,937	38,356
Capital	0	111,150	111,150	218,326
Reserves	0	76,006	76,006	100,000
Fund Total	<u>137,170</u>	<u>374,592</u>	<u>374,592</u>	<u>435,272</u>
RLE MSTU for Road Improvements				
Personnel	219,497	296,887	296,887	306,755
Operating	127,334	260,936	260,936	248,169
Capital	852,894	1,308,047	1,308,047	726,547
Fund Total	<u>1,199,725</u>	<u>1,865,870</u>	<u>1,865,870</u>	<u>1,281,471</u>
RLE Fire Protection MSBU				
Operating	351,488	502,626	502,626	0
Fund Total	<u>351,488</u>	<u>502,626</u>	<u>502,626</u>	<u>0</u>
Marion Oaks MSTU				
Personnel	769,601	831,613	831,613	936,338
Operating	289,630	402,348	402,348	463,096
Capital	41,948	1,024,661	1,024,661	1,034,643
Debt Service	584	0	0	0
Reserves	0	325,779	325,779	450,000
Fund Total	<u>1,101,763</u>	<u>2,584,401</u>	<u>2,584,401</u>	<u>2,884,077</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Marion Oaks MSTU for General Services				
Personnel	610,003	787,392	787,392	779,080
Operating	363,932	827,039	827,039	751,014
Capital	46,309	738,457	738,457	1,060,041
Debt Service	248	0	0	0
Reserves	0	250,000	250,000	250,000
Fund Total	<u>1,020,492</u>	<u>2,602,888</u>	<u>2,602,888</u>	<u>2,840,135</u>
Marion Oaks MSBU for Road Improvements				
Operating	101,322	122,972	122,972	122,528
Capital	1,926,840	5,177,143	5,177,143	1,251,460
Fund Total	<u>2,028,162</u>	<u>5,300,115</u>	<u>5,300,115</u>	<u>1,373,988</u>
Silver Springs Shores Special Tax District				
Personnel	607,333	662,040	662,040	677,129
Operating	526,838	391,831	433,331	438,171
Capital	49,766	458,500	417,000	668,961
Debt Service	1,375	0	0	0
Reserves	0	314,779	314,779	375,000
Fund Total	<u>1,185,312</u>	<u>1,827,150</u>	<u>1,827,150</u>	<u>2,159,261</u>
Silver Springs Shores MSBU for Road Improvements				
Operating	81,615	51,280	51,280	99,854
Capital	1,748,165	2,785,476	2,785,476	981,831
Fund Total	<u>1,829,780</u>	<u>2,836,756</u>	<u>2,836,756</u>	<u>1,081,685</u>
Hills of Ocala MSTU for Recreation				
Operating	34,181	40,529	40,529	41,595
Capital	0	84,890	84,890	134,862
Reserves	0	15,214	15,214	15,000
Fund Total	<u>34,181</u>	<u>140,633</u>	<u>140,633</u>	<u>191,457</u>
Doublegate MSTU for General Services				
Operating	2,979	3,584	3,584	4,063
Fund Total	<u>2,979</u>	<u>3,584</u>	<u>3,584</u>	<u>4,063</u>
Raven Hill MSTU for General Services				
Operating	2,597	10,114	10,114	9,780
Fund Total	<u>2,597</u>	<u>10,114</u>	<u>10,114</u>	<u>9,780</u>
Rainbows End MSTU for General Municipal Services				
Operating	1,758	7,127	7,127	7,136
Capital	0	468,562	468,562	26,361
Fund Total	<u>1,758</u>	<u>475,689</u>	<u>475,689</u>	<u>33,497</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Tompkins and Georges MSTU				
Operating	8,376	17,393	17,393	17,887
Fund Total	<u>8,376</u>	<u>17,393</u>	<u>17,393</u>	<u>17,887</u>
Country Estates MSTU				
Operating	2,338	3,190	3,190	3,802
Fund Total	<u>2,338</u>	<u>3,190</u>	<u>3,190</u>	<u>3,802</u>
Citrus Park MSTU				
Operating	4,863	18,997	18,997	18,750
Fund Total	<u>4,863</u>	<u>18,997</u>	<u>18,997</u>	<u>18,750</u>
Wineberry MSTU for General Services				
Operating	3,441	11,861	11,861	12,125
Fund Total	<u>3,441</u>	<u>11,861</u>	<u>11,861</u>	<u>12,125</u>
Golden Hills MSTU for General Services				
Operating	16,738	123,430	123,430	118,980
Fund Total	<u>16,738</u>	<u>123,430</u>	<u>123,430</u>	<u>118,980</u>
Delcrest MSTU for General Services				
Operating	1,563	13,671	13,671	13,359
Fund Total	<u>1,563</u>	<u>13,671</u>	<u>13,671</u>	<u>13,359</u>
Bellaire MSTU for General Services				
Operating	2,018	10,352	10,352	10,209
Fund Total	<u>2,018</u>	<u>10,352</u>	<u>10,352</u>	<u>10,209</u>
Hamlet at Sherman Oaks MSBU for General Services				
Operating	9,672	29,151	29,151	29,542
Fund Total	<u>9,672</u>	<u>29,151</u>	<u>29,151</u>	<u>29,542</u>
Lake Tropicana MSTU for Road Improvements				
Operating	6,043	10,416	10,416	10,516
Capital	0	934,107	934,107	162,525
Fund Total	<u>6,043</u>	<u>944,523</u>	<u>944,523</u>	<u>173,041</u>
Golden Hills MSTU for Road Improvements				
Operating	3,026	8,571	8,571	8,028
Capital	0	643,712	643,712	57,981
Fund Total	<u>3,026</u>	<u>652,283</u>	<u>652,283</u>	<u>66,009</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Non-Countywide)**

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Kingsland Estates Ocala Waterway MSBU Road Improve				
Operating	9,851	17,803	17,803	10,479
Capital	0	666,994	666,994	159,108
Fund Total	<u>9,851</u>	<u>684,797</u>	<u>684,797</u>	<u>169,587</u>
Kingsland Whispering Pines Forest Glenn MSBU Roads				
Operating	7,495	17,704	17,704	10,465
Capital	0	754,267	754,267	168,463
Fund Total	<u>7,495</u>	<u>771,971</u>	<u>771,971</u>	<u>178,928</u>
Silver Springs Acres MSBU for Road Maintenance				
Operating	69,042	79,186	79,186	81,711
Capital	0	158,730	158,730	10,676
Fund Total	<u>69,042</u>	<u>237,916</u>	<u>237,916</u>	<u>92,387</u>
Ocala Waterway Estates MSBU for Road Maintenance				
Operating	26,345	77,334	77,334	77,220
Capital	0	394,913	394,913	41,656
Fund Total	<u>26,345</u>	<u>472,247</u>	<u>472,247</u>	<u>118,876</u>
NW 17th Avenue Northwoods MSBU for Road Maint				
Operating	2,188	8,173	8,173	6,538
Capital	0	16,579	16,579	0
Fund Total	<u>2,188</u>	<u>24,752</u>	<u>24,752</u>	<u>6,538</u>
Rainbow Park Units 1 and 2 MSBU for Road Maint				
Operating	71,617	84,253	84,253	82,518
Capital	0	1,276,057	1,276,057	280,676
Fund Total	<u>71,617</u>	<u>1,360,310</u>	<u>1,360,310</u>	<u>363,194</u>
Paradise Farms MSBU for Roadside Mowing				
Operating	18,084	24,368	24,368	45,257
Fund Total	<u>18,084</u>	<u>24,368</u>	<u>24,368</u>	<u>45,257</u>
Stonecrest Center MSBU for Road Maintenance				
Operating	2,308	7,458	7,458	7,295
Capital	0	87,532	87,532	9,217
Fund Total	<u>2,308</u>	<u>94,990</u>	<u>94,990</u>	<u>16,512</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Deer Path Estates Ph 1 and 2 MSBU for Road Maint				
Operating	8,501	13,717	13,717	22,527
Capital	0	119,549	119,549	9,821
Fund Total	<u>8,501</u>	<u>133,266</u>	<u>133,266</u>	<u>32,348</u>
Pine Run Estates MSTU for Road Improvements				
Operating	55,859	137,291	137,291	119,635
Capital	0	135,785	135,785	0
Fund Total	<u>55,859</u>	<u>273,076</u>	<u>273,076</u>	<u>119,635</u>
Woods and Lakes Subdivision MSBU for Road Maint				
Operating	10,582	21,394	21,394	21,324
Capital	0	579,796	579,796	43,314
Fund Total	<u>10,582</u>	<u>601,190</u>	<u>601,190</u>	<u>64,638</u>
DRA Maintenance for NW 49 Street 35 Street MSBU				
Operating	763	43,478	43,478	65,595
Fund Total	<u>763</u>	<u>43,478</u>	<u>43,478</u>	<u>65,595</u>
Maricamp Market Center 1 and 2 MSBU for Road Maint				
Operating	512	14,346	14,346	1,562
Capital	0	2,998	2,998	3,641
Fund Total	<u>512</u>	<u>17,344</u>	<u>17,344</u>	<u>5,203</u>
Indian Meadows MSTU for Street Lighting				
Operating	3,049	6,157	6,157	5,582
Fund Total	<u>3,049</u>	<u>6,157</u>	<u>6,157</u>	<u>5,582</u>
Ocala Heights MSTU for Street Lighting				
Operating	3,455	41,984	41,984	42,822
Fund Total	<u>3,455</u>	<u>41,984</u>	<u>41,984</u>	<u>42,822</u>
Bahia Oaks MSTU for Street Lighting				
Operating	13,407	28,438	28,438	24,510
Fund Total	<u>13,407</u>	<u>28,438</u>	<u>28,438</u>	<u>24,510</u>
Boardman MSTU for Street Lighting				
Operating	3,941	15,356	15,356	16,353
Fund Total	<u>3,941</u>	<u>15,356</u>	<u>15,356</u>	<u>16,353</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Non-Countywide)**

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Hickory Hill MSTU for Street Lighting				
Operating	2,466	8,170	8,170	8,136
Fund Total	<u>2,466</u>	<u>8,170</u>	<u>8,170</u>	<u>8,136</u>
Churchill MSTU for Street Lighting				
Operating	2,484	10,124	10,124	9,609
Fund Total	<u>2,484</u>	<u>10,124</u>	<u>10,124</u>	<u>9,609</u>
Lake Weir Edgewater MSBU for Street Lighting				
Operating	12,546	147,470	147,470	150,566
Fund Total	<u>12,546</u>	<u>147,470</u>	<u>147,470</u>	<u>150,566</u>
Boulder Hill Subdivision MSTU for Street Lighting				
Operating	1,244	13,135	13,135	13,376
Fund Total	<u>1,244</u>	<u>13,135</u>	<u>13,135</u>	<u>13,376</u>
Kingsland Whipering Pines MSBU Street Lighting				
Operating	40,675	78,614	78,614	55,131
Fund Total	<u>40,675</u>	<u>78,614</u>	<u>78,614</u>	<u>55,131</u>
Series 2012A Debt Service Fund				
Interfund Transfers	126,871	0	0	0
Fund Total	<u>126,871</u>	<u>0</u>	<u>0</u>	<u>0</u>
Series 2013A Debt Service Fund				
Interfund Transfers	47,563	0	0	0
Fund Total	<u>47,563</u>	<u>0</u>	<u>0</u>	<u>0</u>
Series 2014A Debt Service Fund				
Debt Service	144,944	0	0	0
Fund Total	<u>144,944</u>	<u>0</u>	<u>0</u>	<u>0</u>
Series 2015A Debt Service Fund				
Debt Service	28,427	28,428	28,428	0
Fund Total	<u>28,427</u>	<u>28,428</u>	<u>28,428</u>	<u>0</u>
Series 2016A Debt Service Fund				
Debt Service	125,029	44,068	44,068	0
Fund Total	<u>125,029</u>	<u>44,068</u>	<u>44,068</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Series 2017A Debt Service Fund				
Debt Service	183,235	111,137	111,137	71,352
Fund Total	<u>183,235</u>	<u>111,137</u>	<u>111,137</u>	<u>71,352</u>
Series 2019A Debt Service Fund				
Debt Service	98,382	78,508	78,508	66,251
Fund Total	<u>98,382</u>	<u>78,508</u>	<u>78,508</u>	<u>66,251</u>
Series 2021A Debt Service Fund				
Debt Service	405,642	159,088	159,088	146,583
Fund Total	<u>405,642</u>	<u>159,088</u>	<u>159,088</u>	<u>146,583</u>
Series 2022A Debt Service Fund				
Debt Service	62,086	46,835	46,835	40,761
Fund Total	<u>62,086</u>	<u>46,835</u>	<u>46,835</u>	<u>40,761</u>
Series 2024A Debt Service Fund				
Debt Service	0	98,382	98,382	108,215
Fund Total	<u>0</u>	<u>98,382</u>	<u>98,382</u>	<u>108,215</u>
Series 2024B Debt Service Fund				
Debt Service	0	146,084	146,084	165,993
Fund Total	<u>0</u>	<u>146,084</u>	<u>146,084</u>	<u>165,993</u>
Series 2022A Capital Projects Fund				
Operating	13,528	0	0	0
Capital	911	0	0	0
Interfund Transfers	28,359	0	0	0
Fund Total	<u>42,798</u>	<u>0</u>	<u>0</u>	<u>0</u>
Series 2024A Capital Projects Fund				
Capital	1,060,891	1,338,504	1,338,504	0
Debt Service	10,659	0	0	0
Fund Total	<u>1,071,550</u>	<u>1,338,504</u>	<u>1,338,504</u>	<u>0</u>
Series 2024B Capital Projects Fund				
Capital	838,959	2,443,544	2,443,544	0
Debt Service	10,738	0	0	0
Fund Total	<u>849,697</u>	<u>2,443,544</u>	<u>2,443,544</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Fund (Non-Countywide)

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Marion County Utility Fund				
Personnel	9,315,965	10,980,552	10,860,552	12,290,309
Operating	29,136,876	12,585,051	12,705,051	13,750,644
Capital	0	93,031,558	101,098,797	24,360,731
Debt Service	1,365,694	7,500,666	7,500,666	7,541,864
Reserves	0	26,265,594	25,826,869	37,187,514
Fund Total	<u>39,818,535</u>	<u>150,363,421</u>	<u>157,991,935</u>	<u>95,131,062</u>
Non-Countywide Total	<u>226,190,863</u>	<u>474,795,443</u>	<u>487,541,083</u>	<u>401,053,792</u>



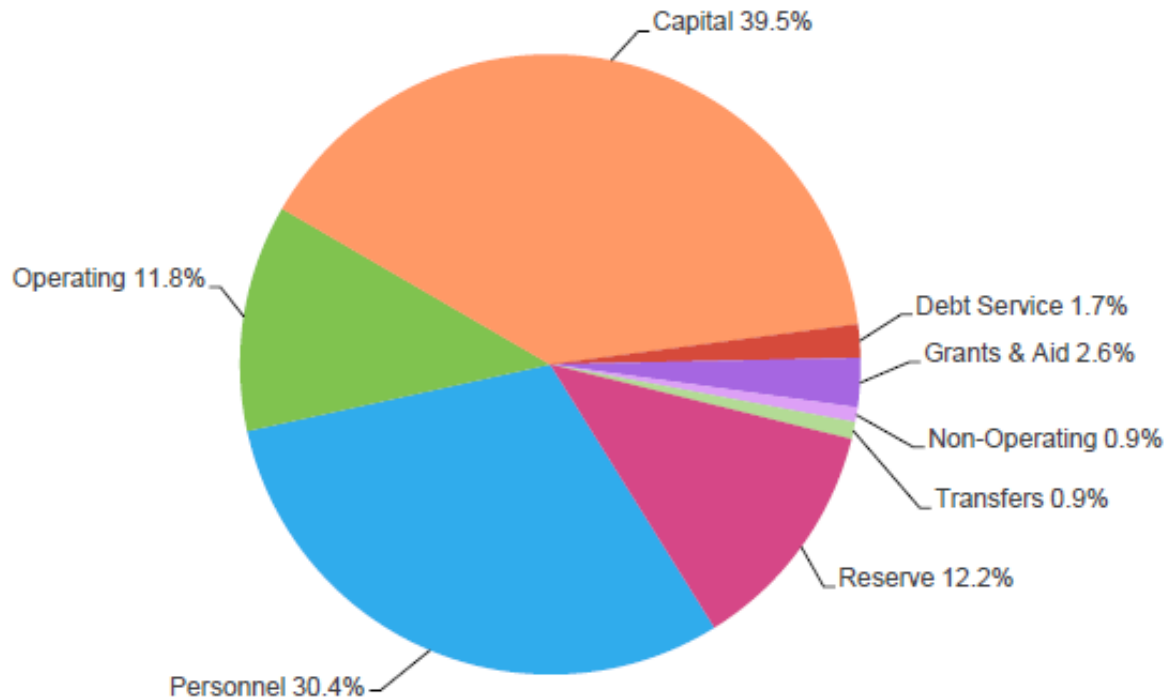


Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Type (Non-Countywide)

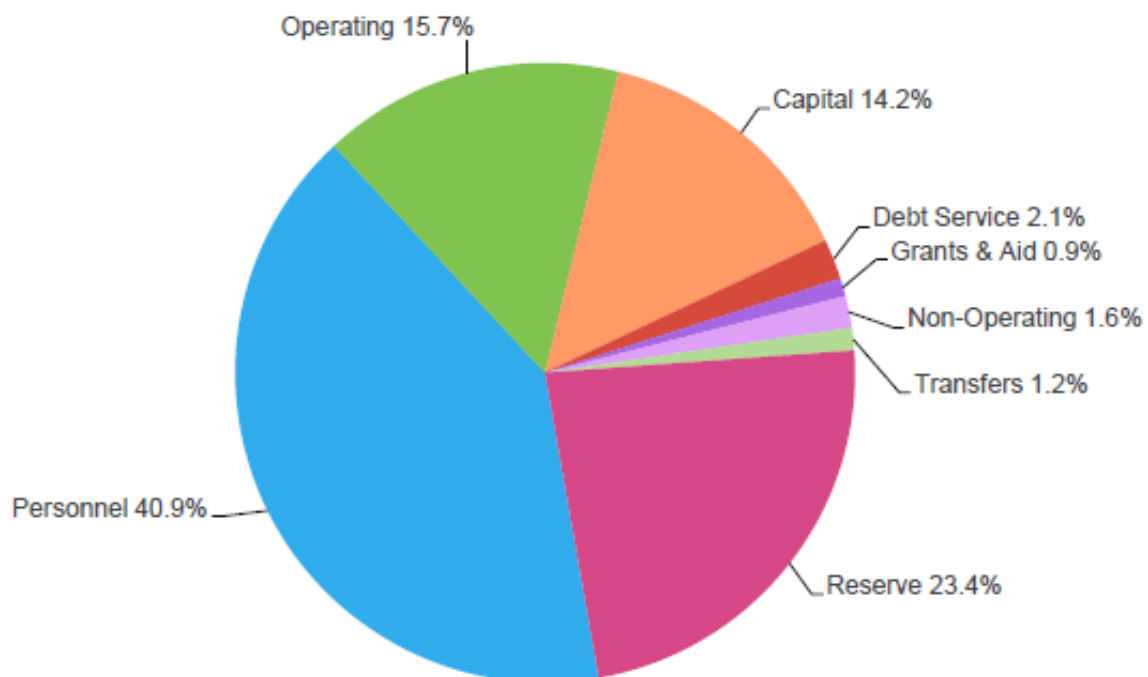
<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Non-Countywide				
Personnel	67,821,373	147,576,942	148,395,055	163,889,960
Operating	50,477,704	56,311,524	57,733,330	63,087,505
Capital	20,472,232	180,062,904	192,778,613	56,829,993
Debt Service	2,901,285	8,463,197	8,463,197	8,391,020
Grants and Aid	3,855,781	12,476,077	12,476,077	3,784,867
Non-operating	0	3,711,975	3,711,975	6,666,975
Interfund Transfers	4,083,767	4,282,402	4,382,772	4,713,924
Constitutional Officer Transfers	76,578,721	0	0	0
Reserves	0	61,910,422	59,600,064	93,689,548
Non-Countywide Total	<u>226,190,863</u>	<u>474,795,443</u>	<u>487,541,083</u>	<u>401,053,792</u>

**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Type (Non-Countywide)**

Amended Budget Non-Countywide Expenditures 2024-25



Proposed Budget Non-Countywide Expenditures 2025-26



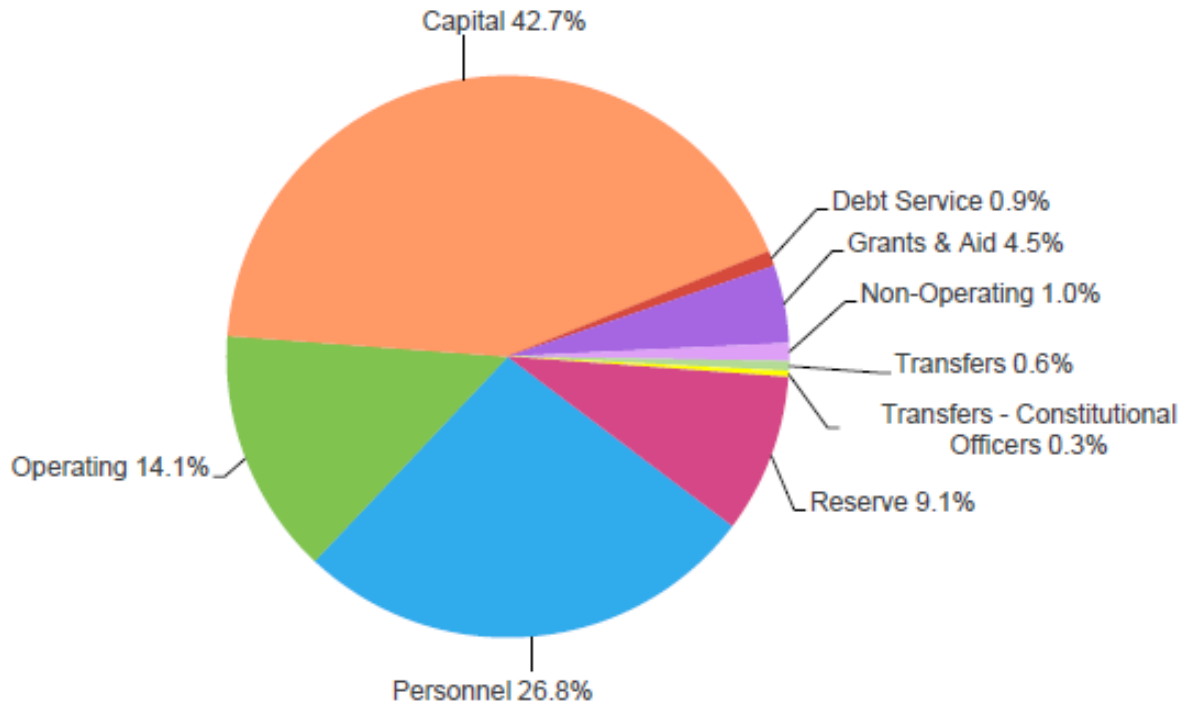


Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Type (Countywide and Non-Countywide)

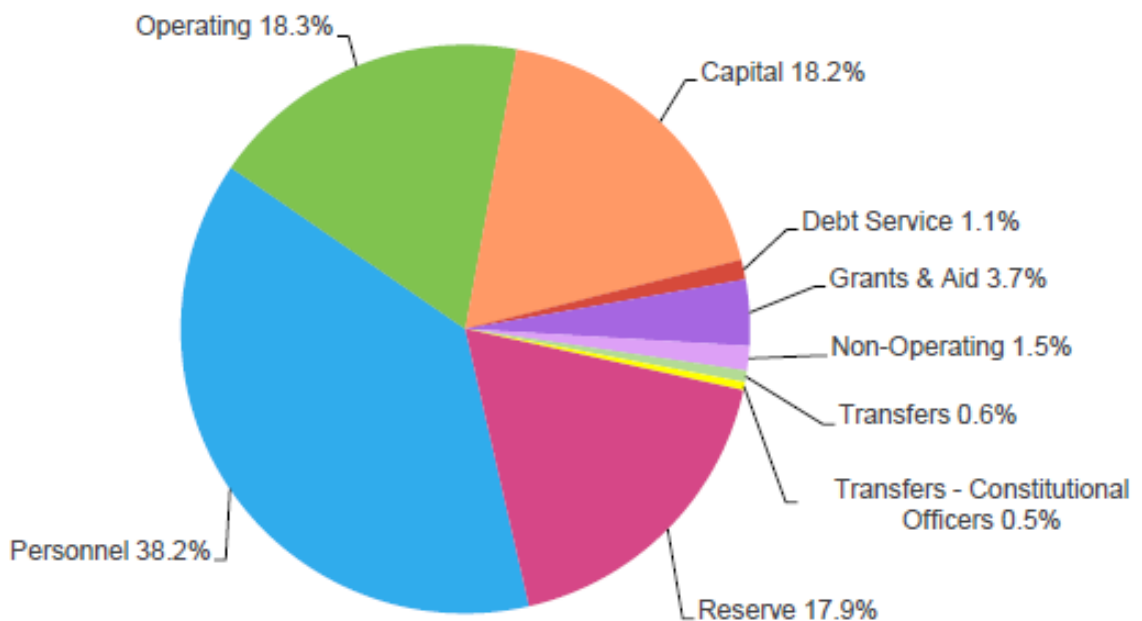
<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Countywide and Non-Countywide				
Personnel	215,522,544	397,621,416	397,969,616	436,943,466
Operating	131,535,003	203,390,234	210,219,069	208,981,120
Capital	160,928,626	585,696,605	635,115,349	207,980,032
Debt Service	8,594,472	12,974,142	13,001,305	12,651,006
Grants and Aid	64,202,905	60,774,403	66,257,170	42,822,424
Non-operating	0	15,205,481	15,225,481	15,976,529
Interfund Transfers	6,343,069	6,825,903	8,492,141	7,423,289
Constitutional Officer Transfers	182,878,389	4,950,171	4,957,568	5,196,336
Reserves	0	133,313,534	135,639,028	204,998,357
Countywide and Non-Countywide Total	<u>770,005,008</u>	<u>1,420,751,889</u>	<u>1,486,876,727</u>	<u>1,142,972,559</u>

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Expenditure Summary by Type (Countywide and Non-Countywide)

Amended Budget Countywide and Non-Countywide Expenditures 2024-25



Proposed Budget Countywide and Non-Countywide Expenditures 2025-26





Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Budget Cost Summary

<u>By Unit and Division</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Legislative and Administrative				
County Commission	5,397,281	27,867,927	27,192,470	29,863,257
Financial and Administrative	256,086	275,363	290,363	297,574
Legal	1,431,327	1,718,509	1,718,509	1,751,501
Administration	2,239,312	1,596,922	1,635,112	1,713,805
Public Relations	0	778,434	804,434	970,674
Human Resources Administration	1,151,951	1,228,058	1,229,858	1,022,517
Legislative and Administrative Total	<u>10,475,957</u>	<u>33,465,213</u>	<u>32,870,746</u>	<u>35,619,328</u>
Support Services				
Information Technology	6,038,556	9,176,497	9,176,319	8,704,925
Procurement Services	1,383,342	1,611,957	1,611,957	1,669,191
Fleet Management	9,011,956	11,067,578	11,067,578	10,166,175
Facilities Management	10,622,345	13,067,257	13,067,257	13,764,307
Support Services Total	<u>27,056,199</u>	<u>34,923,289</u>	<u>34,923,111</u>	<u>34,304,598</u>
Growth Management				
Planning and Zoning	2,295,497	3,019,231	3,253,933	3,252,502
Code Enforcement	1,516,816	2,181,894	2,097,192	2,322,573
Growth Management Total	<u>3,812,313</u>	<u>5,201,125</u>	<u>5,351,125</u>	<u>5,575,075</u>
Public Safety				
Fire Rescue and Ambulance	106,002,235	130,136,171	130,842,943	151,803,079
Emergency 911 System	1,557,054	7,412,049	7,412,049	4,157,884
Public Safety Radio	2,937,650	2,104,246	2,104,246	3,052,242
Public Safety Communications	7,501,209	8,615,428	8,615,606	8,863,560
Building Inspections	8,023,423	17,426,363	17,426,363	24,480,350
Animal Services	5,588,239	7,269,141	7,269,141	7,767,517
Public Safety Total	<u>131,609,810</u>	<u>172,963,398</u>	<u>173,670,348</u>	<u>200,124,632</u>
Public Services				
Community Services	219,000	455,263	465,552	493,380
Grant Funded Community Services	12,970,161	26,079,511	28,320,991	7,541,331
Health Services	6,754,371	13,592,361	16,699,796	11,259,273
Southeastern Livestock Pavilion	863,641	997,005	997,005	1,001,429
Cooperative Extension Service	1,060,153	1,209,688	1,209,688	1,295,972
Parks and Recreation	7,761,224	14,545,157	15,254,061	9,481,341
Public Library System	8,991,302	11,536,489	11,536,489	12,418,127
Veterans Services	732,040	820,266	835,266	876,059
Economic Development	310,953	1,249,788	1,249,788	676,032
Economic Recovery	21,457,366	51,573,204	51,573,204	2,676,066
Tourist Development	9,704,798	14,882,524	14,882,524	10,485,155
Public Services Total	<u>70,825,009</u>	<u>136,941,256</u>	<u>143,024,364</u>	<u>58,204,165</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Budget Cost Summary

By Unit and Division	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Public Works				
Transportation	20,972,364	29,691,108	29,691,108	21,899,530
Transportation Planning Organization	700,773	1,120,047	1,120,047	880,064
Other Road Improvements	0	2,012,571	2,012,571	0
Property Management	72,479	96,646	96,646	80,002
Municipal Services	653,466	904,839	904,839	858,675
Airport	1,357,049	8,564,681	8,817,702	6,096,672
Stormwater Program	3,708,942	18,071,069	17,693,688	12,122,553
Water Resources	166,719	279,489	279,489	198,458
Solid Waste	21,746,984	66,086,828	66,086,828	75,200,440
Utilities	39,818,534	150,363,421	157,991,935	95,131,062
Public Works Total	89,197,310	277,190,699	284,694,853	212,467,456
Constitutional Officers				
Clerk of Court and Comptroller	4,967,212	5,405,973	5,576,946	5,744,024
Property Appraiser	4,681,114	4,950,171	4,957,568	5,196,336
Sheriff	158,874,346	186,741,912	188,333,631	218,913,093
Supervisor of Elections	3,968,402	3,867,181	4,339,181	5,220,182
Tax Collector	10,387,314	10,997,259	10,997,259	12,086,582
Constitutional Officers Total	182,878,388	211,962,496	214,204,585	247,160,217
Courts and Criminal Justice				
Court Administration	1,157,857	1,343,499	1,343,499	1,460,508
Court Programs and Services	2,586,777	3,601,561	4,279,785	4,141,663
Public Defender	489,785	553,807	553,807	600,294
State Attorney	1,091,874	1,350,090	1,350,090	1,266,564
Criminal Justice	7,760,536	37,298,797	37,298,797	40,555,905
Courts and Criminal Justice Total	13,086,829	44,147,754	44,825,978	48,024,934
Special Districts				
Marion Oaks MSTU for Recreation	1,101,763	2,584,401	2,584,401	2,884,077
Silver Springs Shores Special Tax District	1,185,312	1,827,150	1,827,150	2,159,261
Hills of Ocala MSTU	34,181	140,633	140,633	191,457
Rainbow Lakes Estates MSTU	137,170	374,592	374,592	435,272
Rainbow Lakes Estates Fire MSBU	351,488	502,626	502,626	0
Marion Oaks MSTU for General Services	1,020,492	2,602,888	2,602,888	2,840,135
Road Improve and Maint Service Units	5,349,883	16,339,252	16,339,252	5,254,892
General Municipal Service Units	56,344	717,432	717,432	271,994
Street Lighting Service Units	83,265	349,448	349,448	326,085
Community Redevelopment Area	197,133	864,248	864,248	817,349
Special Districts Total	9,517,031	26,302,670	26,302,670	15,180,522
Agencies				
Health Department	2,650,000	4,623,038	4,693,038	5,028,815
Health Agencies	37,478,948	17,348,678	17,348,678	18,544,034
Community Service Agencies	1,329,544	1,749,759	1,749,759	2,392,176
Economic Development Agencies	412,000	416,000	416,000	480,000
Planning Agencies	81,885	84,388	84,388	87,636
Other Agencies	6,741,183	10,154,607	10,174,395	10,410,518
Agencies Total	48,693,560	34,376,470	34,466,258	36,943,179
Transfers				
Interfund Transfers	2,136,622	2,508,501	2,508,501	2,674,365
Transfers Total	2,136,622	2,508,501	2,508,501	2,674,365



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Budget Cost Summary

By Unit and Division		FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Internal Services					
Risk Management		56,168,011	63,918,956	64,019,290	72,696,376
Internal Services Total		<u>56,168,011</u>	<u>63,918,956</u>	<u>64,019,290</u>	<u>72,696,376</u>
Debt Service					
Transportation Debt Service		3,926,853	6,727,305	6,727,305	6,726,979
Road Assessment Program Debt Service		1,222,179	712,530	712,530	599,155
Debt Service Total		<u>5,149,032</u>	<u>7,439,835</u>	<u>7,439,835</u>	<u>7,326,134</u>
Capital Improvements					
General Capital Improvements		6,878,448	67,988,377	91,153,982	33,339,354
Public Safety Communications Capital		12,476,376	6,321,358	3,237,664	0
Parks and Recreation Capital		49,912	4,085,863	5,001,174	0
Sheriff Capital Improvements		4,320,911	23,244,226	22,121,755	7,505,540
Fire Rescue and Ambulance Capital		16,903,012	20,360,295	24,986,852	8,145,000
Transportation Improvements		76,728,405	220,476,635	245,140,163	85,803,623
Road Assessment Program Improvements		2,041,869	26,933,473	26,933,473	31,878,061
Capital Improvements Total		<u>119,398,933</u>	<u>369,410,227</u>	<u>418,575,063</u>	<u>166,671,578</u>
Rainbow Lakes Estates					
Rainbow Lakes Estates Mun Svc District		514,450	1,434,510	1,434,510	1,108,995
Rainbow Lakes Estates Total		<u>514,450</u>	<u>1,434,510</u>	<u>1,434,510</u>	<u>1,108,995</u>
CountyTotal		<u>770,519,454</u>	<u>1,422,186,399</u>	<u>1,488,311,237</u>	<u>1,144,081,554</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Full Time Equivalent Summary

<u>By Unit and Division</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>
Legislative and Administrative			
County Commission	7.00	7.00	7.00
Legal	10.00	10.00	10.00
Administration	15.72	8.72	8.72
Public Relations	0.00	7.00	7.00
Human Resources Administration	10.50	10.50	8.50
Legislative and Administrative Total	43.22	43.22	41.22
Support Services			
Information Technology	36.00	40.00	42.00
Procurement Services	18.00	18.00	18.00
Fleet Management	27.00	29.00	29.00
Facilities Management	57.00	60.00	63.00
Support Services Total	138.00	147.00	152.00
Growth Management			
Planning and Zoning	23.50	24.50	26.50
Code Enforcement	16.00	18.00	20.00
Growth Management Total	39.50	42.50	46.50
Public Safety			
Fire Rescue and Ambulance	694.00	730.00	746.00
Emergency 911 System	9.00	9.00	10.00
Public Safety Radio	2.00	2.00	2.00
Public Safety Communications	79.00	79.00	79.00
Building Inspections	71.36	75.36	76.36
Animal Services	58.00	67.24	69.24
Public Safety Total	913.36	962.60	982.60
Public Services			
Community Services	17.50	18.50	18.50
Southeastern Livestock Pavilion	8.00	8.00	8.00
Cooperative Extension Service	16.00	16.00	16.00
Parks and Recreation	62.75	63.75	63.75
Public Library System	107.12	110.49	122.49
Veterans Services	9.00	9.00	9.00
Tourist Development	9.00	11.00	11.00
Public Services Total	229.37	236.74	248.74
Public Works			
Transportation	179.04	179.04	184.29
Transportation Planning Organization	5.00	4.00	4.00
Property Management	1.00	1.00	1.00
Municipal Services	7.84	8.84	7.84
Airport	3.00	3.00	3.00
Stormwater Program	13.02	13.02	13.27
Water Resources	1.00	1.00	1.00
Solid Waste	70.42	72.62	72.62
Utilities	127.04	132.04	139.44
Public Works Total	407.36	414.56	426.46



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
Full Time Equivalent Summary**

<u>By Unit and Division</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>
Courts and Criminal Justice			
Court Administration	8.00	8.00	9.00
Court Programs and Services	14.00	14.00	14.00
Courts and Criminal Justice Total	22.00	22.00	23.00
Special Districts			
Marion Oaks MSTU for Recreation	11.34	11.34	12.34
Silver Springs Shores Special Tax District	8.33	8.33	8.33
Rainbow Lakes Estates MSTU	1.50	1.50	1.50
Marion Oaks MSTU for General Services	10.96	11.07	11.07
Road Improve and Maint Service Units	4.33	4.33	4.33
Special Districts Total	36.46	36.57	37.57
Agencies			
Other Agencies	1.50	2.00	2.00
Agencies Total	1.50	2.00	2.00
Internal Services			
Risk Management	7.50	7.50	8.50
Internal Services Total	7.50	7.50	8.50
Rainbow Lakes Estates			
Rainbow Lakes Estates Mun Svc District	3.33	3.33	3.33
Rainbow Lakes Estates Total	3.33	3.33	3.33
CountyTotal	1,841.60	1,918.02	1,971.92

**Proposed Budget
Division Detail**



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 2026 Proposed Budget**

**Legislative and Administrative
Division: County Commission**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Legislative	5,397,283	27,867,927	27,192,470	29,863,257
Total County Commission	5,397,283	27,867,927	27,192,470	29,863,257

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	1,060,121	1,166,401	1,131,651	1,172,300
Operating	1,445,578	2,105,480	2,105,480	2,077,650
Capital	8,545	0	0	0
Debt Service	199,647	0	0	0
Grants and Aid	2,683,392	3,266,650	3,266,650	3,840,113
Reserves	0	21,329,396	20,688,689	22,773,194
Total Legislative Expenditures	5,397,283	27,867,927	27,192,470	29,863,257

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 2026 Proposed 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 2026 Proposed Budget**

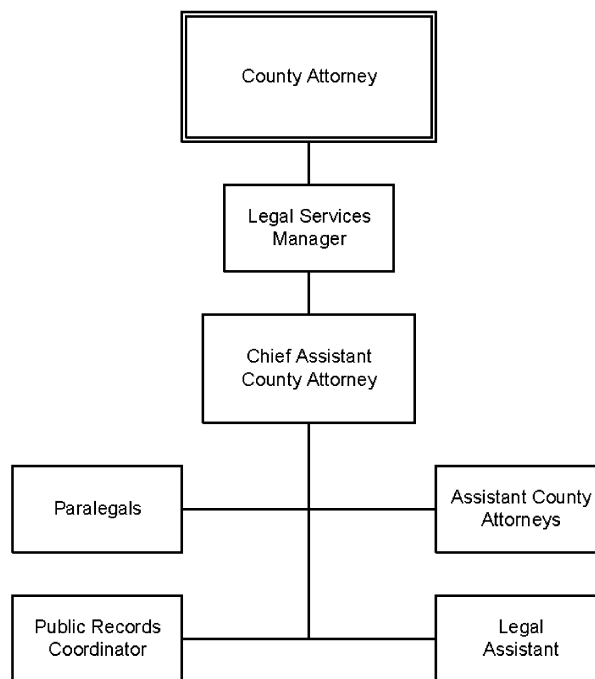
**Legislative and Administrative
Division: Financial and Administrative**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Finance and Administration	<u>256,086</u>	<u>275,363</u>	<u>290,363</u>	<u>297,574</u>
Total Financial and Administrative	<u>256,086</u>	<u>275,363</u>	<u>290,363</u>	<u>297,574</u>

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

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	<u>256,086</u>	<u>275,363</u>	<u>290,363</u>	<u>297,574</u>
Total Finance and Administration Expenditures	<u>256,086</u>	<u>275,363</u>	<u>290,363</u>	<u>297,574</u>

County Attorney





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 a proactive approach in adapting to changes in state statutes, which is key to maintaining legal compliance and operational efficiency. By making thoughtful recommendations on operational modifications, we ensure the county's legal framework stays current with legislative updates. Staff development initiatives, such as work assignments, seminars, workshops, education, and board certification, are crucial for enhancing in-house legal expertise. This approach minimizes the need for outside counsel and strengthens the internal legal capacity of the office.

GOALS:

The County Attorney aims to assist the County in its efforts to effectively fulfill mandates imposed by law, as required for a local government entity. It strives to respond to questions from the Board of County Commissioners as quickly and efficiently as possible. It continues to provide excellent legal support to all Marion County Departments, including by remaining proactive in both defending and prosecuting legal actions brought by or against the County, as approved by the Board. It is committed to maintaining high standards of practice for both attorney and non-attorney personnel in order to reinforce the responsibility of all staff to consistently conduct themselves in accordance with the expectations of their profession. It seeks to support staff development through varied work assignments, seminars, workshops, educational opportunities, board certification, and continuing legal education (CLEs) in all applicable subject matters.



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Legislative and Administrative
Division: Legal

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
County Attorney	1,431,327	1,718,509	1,718,509	1,751,501
Total Legal	<u>1,431,327</u>	<u>1,718,509</u>	<u>1,718,509</u>	<u>1,751,501</u>

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
County Attorney	10.00	10.00	10.00
Total Legal	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>

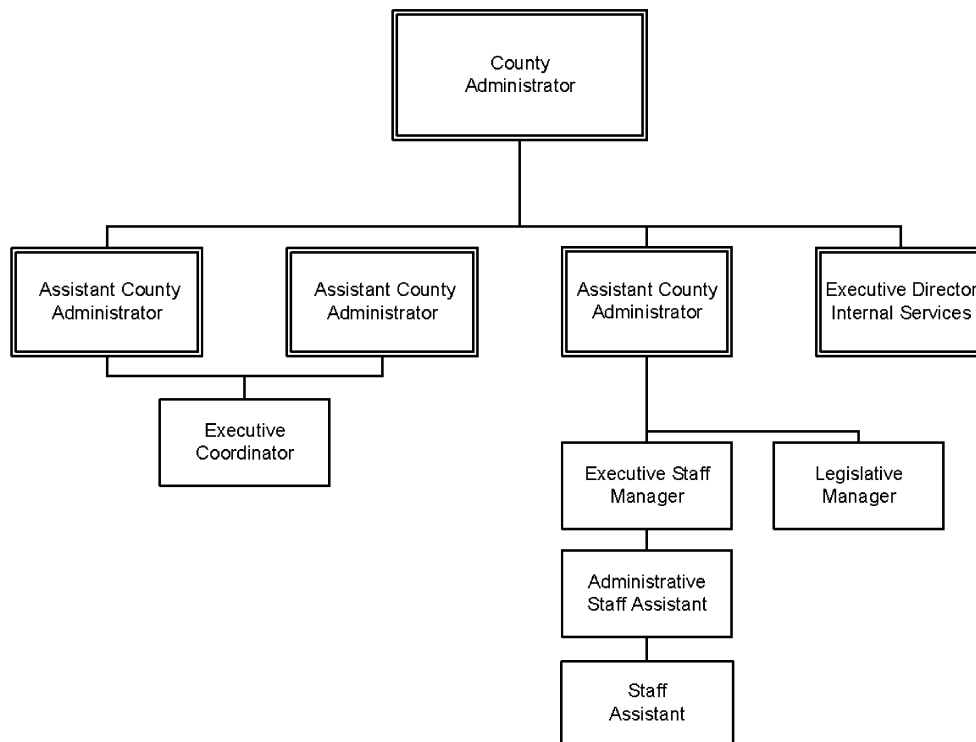
Cost Center: County Attorney
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	1,357,219	1,570,714	1,570,714	1,603,936
Operating	68,776	147,795	147,795	147,565
Debt Service	5,332	0	0	0
Total County Attorney Expenditures	<u>1,431,327</u>	<u>1,718,509</u>	<u>1,718,509</u>	<u>1,751,501</u>

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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
Assistant County Attorney	3.00	3.00	3.00
Paralegal	2.00	2.00	2.00
Legal Assistant	1.00	1.00	1.00
Public Records Coordinator	1.00	1.00	1.00
Total County Attorney Full Time Equivalents	<u>10.00</u>	<u>10.00</u>	<u>10.00</u>

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Administration





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 budget priorities for the County Administrator's budget in FY 2025-26 is the same as all the departments; cut operating budgets to align with past expenditures, keep recurring costs below a 5% increase, and maximize funds for projects.

GOALS:

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



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Legislative and Administrative
Division: Administration**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
County Administrator	2,239,312	1,596,922	1,635,112	1,713,805
Total Administration	2,239,312	1,596,922	1,635,112	1,713,805

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
County Administrator	15.72	8.72	8.72
Total Administration	15.72	8.72	8.72

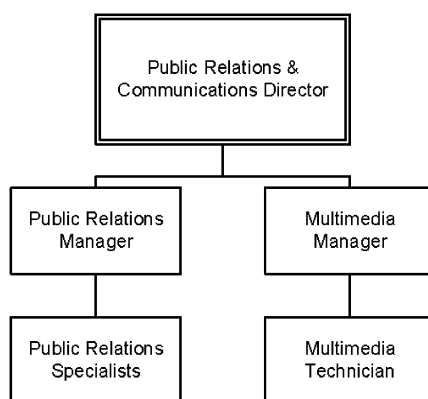
<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1: Number of broadband literacy events	Input	4.00	4.00	4.00	4.00
DG1: Personnel and Operating Expenditure Budgets per resident (all funds)	Efficiency	1,277.00	1,365.00	1,392.00	1,462.00
DG1: BCC FTE employees per 1,000 residents	Efficiency	4.39	4.70	4.66	4.89

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

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	2,002,106	1,472,741	1,472,741	1,579,569
Operating	228,810	124,181	162,371	134,236
Debt Service	8,396	0	0	0
Total County Administrator Expenditures	2,239,312	1,596,922	1,635,112	1,713,805

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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	0.00	0.00
Legislative Manager	1.00	1.00	1.00
Public Relations Manager	1.00	0.00	0.00
Public Relations Specialist	3.00	0.00	0.00
Multimedia Technician	1.00	0.00	0.00
Multimedia Manager	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	15.72	8.72	8.72

Public Relations





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 includes key personnel adjustments to support organizational needs and maintain competitive compensation. The changes include a reclassification of a job position, pay grade adjustments, and salary increases for multiple roles. These updates ensure alignment with job responsibilities, market competitiveness, and organizational goals.

GOALS:

SG1: Increasing the percent of monthly newsletter subscribers per capita

SG2: Increasing the average number of hits (reach) on social media to 50,000

SG3: Increase the average web page views per day to 100

DG1: Increasing the percent of media project inquiries responses within 24 business hours or less

DG2: Increasing the percent of citizen inquiry responses to the 24-hour window

DG3: Increasing the number of public attended events



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Legislative and Administrative
Division: Public Relations**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Public Relations	0	778,434	804,434	970,674
Total Public Relations	0	778,434	804,434	970,674

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Public Relations	0.00	7.00	7.00
Total Public Relations	0.00	7.00	7.00

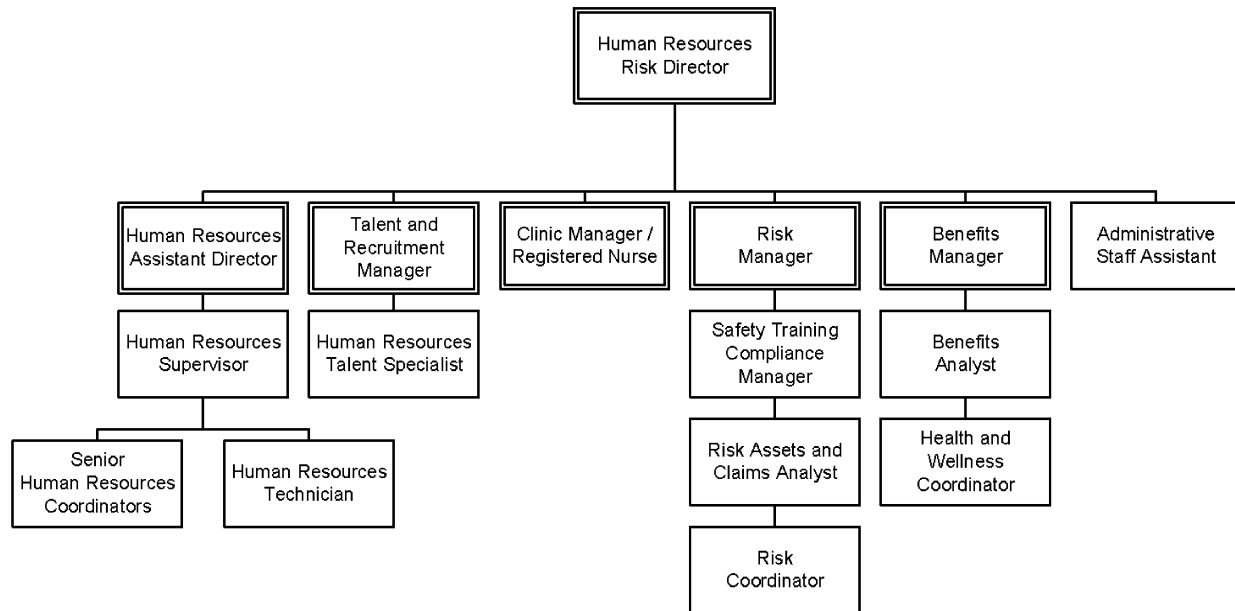
<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1: Percent of monthly newsletter subscribers per capita	Outcome	15.00	25.00	40.00	50.00
SG2: Social media contacts average hits per day	Efficiency	61,000.00	50,000.00	100,000.00	110,000.00
SG3: Average Web page views per day	Outcome	105.00	100.00	500.00	550.00
DG1: Percent of media projects inquiries response within 24 business hours or less	Effectiveness	80.00	60.00	100.00	90.00
DG2: Percent of citizen inquiries responded to within 24 hours	Effectiveness	80.00	75.00	100.00	90.00
DG3: Number of Public Events	Input	25.00	6.00	10.00	30.00

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

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	0	700,864	700,864	801,865
Operating	0	77,570	103,570	168,809
Total Public Relations Expenditures	0	778,434	804,434	970,674

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Public Relations and Communications Director	0.00	1.00	1.00
Public Relations Manager	0.00	1.00	1.00
Public Relations Specialist	0.00	3.00	3.00
Multimedia Technician	0.00	1.00	0.00
Multimedia Manager	0.00	1.00	1.00
Multimedia Coordinator	0.00	0.00	1.00
Total Public Relations Full Time Equivalents	0.00	7.00	7.00

Human Resources /
Risk & Benefits
Services





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 approximately 26 Departments and over 1,900 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. 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.

Human Resources is requesting an allocation change for the Clinic Manager/RN, shifting the source to the Insurance Fund. This adjustment aligns with the ongoing reorganization efforts following the outsourcing of the new employee health clinic. As part of this transition, the Clinic Manager/RN will play a key role in facilitating the shift from the current operation to the new structure.

We are also requesting the deletion of the Clinic Administrative Staff Assistant, the deletion is due to the new employee health clinic opening this year and this position is no longer needed as the clinic will be staffed by the contracted company that will be facilitating the operations of the clinic.

Lastly, we are requesting a salary/title change for the Talent Manager to Talent and Recruitment Manager. After researching other counties and how they are handling their talent and recruitment, we found that our one position currently has dual roles comparable to other county positions. The salary adjustment reflects increased responsibilities and ensures competitive compensation to attract and retain talent.

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

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

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 2026 Proposed Budget**

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

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Employee Health Clinic	255,794	285,166	285,166	0
Human Resources	896,158	942,892	944,692	1,022,517
Total Human Resources Administration	1,151,952	1,228,058	1,229,858	1,022,517

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Employee Health Clinic	2.00	2.00	0.00
Human Resources	8.50	8.50	8.50
Total Human Resources Administration	10.50	10.50	8.50

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1C: Percentage of supervisors (and higher) that have taken at least two leadership trainings per year	Effectiveness	57.00	50.00	60.00	62.00
SG1D: Number of employees who attend Customer Service Boot Camp annually	Outcome	186.00	100.00	240.00	240.00
DG1: Percent of newly hired employees fully processed within 4 business days	Efficiency	96.00	95.00	95.00	95.00
DG2: Average number of days from advertisement closing to offer letter	Effectiveness	24.00	24.00	20.00	28.00
DG2: Percent of employees offboarded with exit interview completed	Outcome	30.00	30.00	50.00	50.00
DG2: Number of estimated preparation and contact hours provided to employees for training	Effectiveness	876.00	1,500.00	1,500.00	1,500.00
DG3: Percent of applications that come from in-person recruitment events (job fairs, outreach, etc.)	Effectiveness	9.67	10.00	10.00	12.00

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

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	197,575	206,386	206,386	0
Operating	55,989	78,780	78,780	0
Debt Service	2,230	0	0	0
Total Employee Health Clinic Expenditures	255,794	285,166	285,166	0

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Clinic Manager Registered Nurse	1.00	1.00	0.00
Administrative Staff Assistant	1.00	1.00	0.00
Total Employee Health Clinic Full Time Equivalents	2.00	2.00	0.00



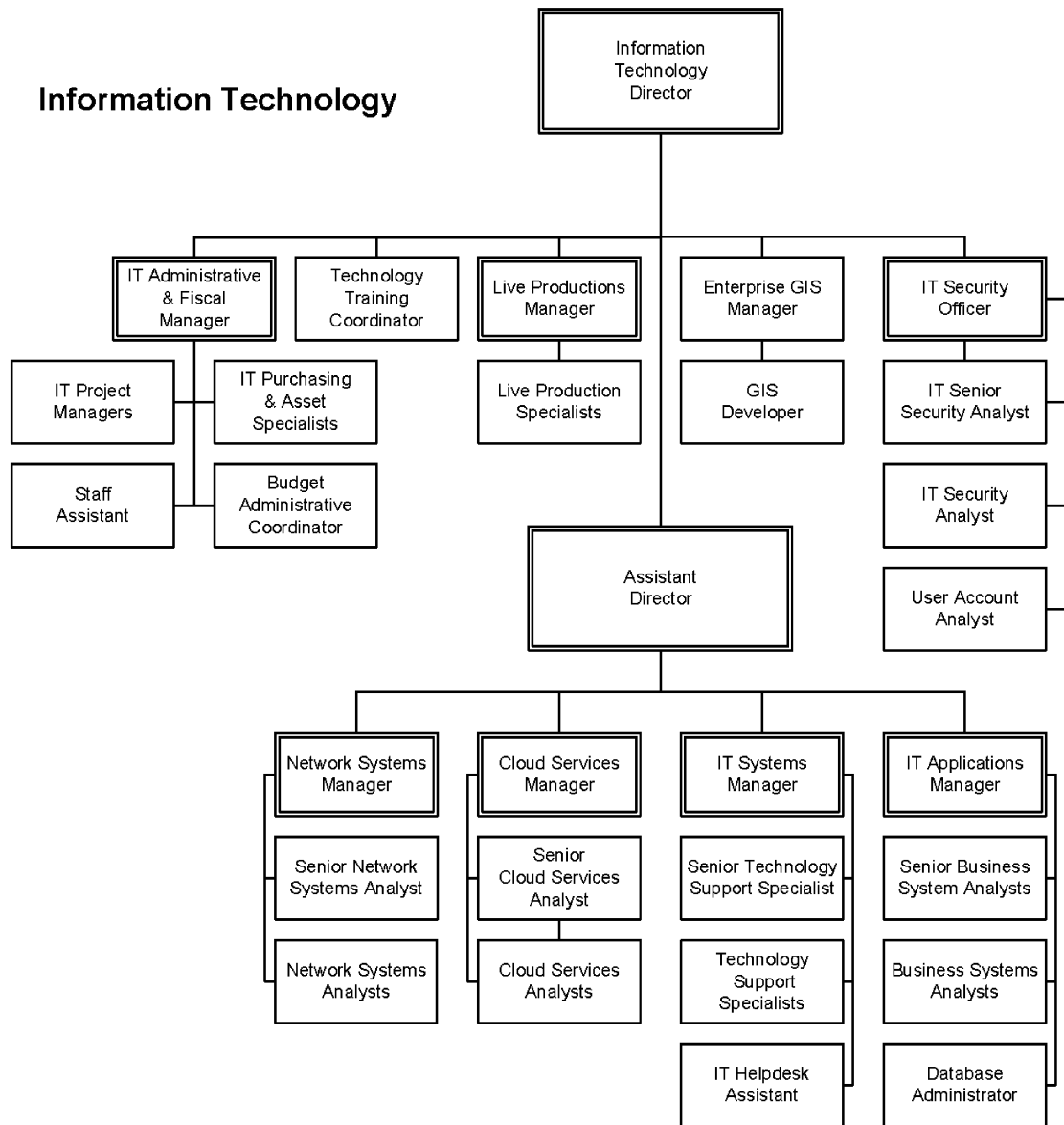
Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Cost Center: Human Resources
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	777,071	793,789	795,727	849,256
Operating	114,732	149,103	148,965	173,261
Debt Service	4,355	0	0	0
Total Human Resources Expenditures	896,158	942,892	944,692	1,022,517

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 and Recruitment Manager	1.00	1.00	1.00
Administrative Staff Assistant	0.75	0.75	0.75
Human Resources Coordinator	1.00	0.00	0.00
Human Resources Talent Specialist	0.00	1.00	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 2026 Proposed Budget





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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:

Information Technology's budget priorities for FY 26 hinge heavily on our Strategic Operational Plan.

Operational Goal One is to transform Our Citizens Portal. We are budgeting for the implementation of Tyler's My Civic.

Operational Goal Four is to increase Wireless Capabilities. We are budgeting for access points and installation.

Operational Goal Seven is to realign our organization. IT is prioritizing the addition of two full time employees and four reclasses. We are requesting the addition of a Live Production Specialist to assist with the growing number of meetings that are streamed. We are also requesting the addition of a Helpdesk Assistant to take helpdesk calls and enter work orders, freeing up a technician and streamlining the process for better customer service. These new positions and reclasses will help us better meet the growing demands of the County.

We are also prioritizing the addition of four new vehicles, allowing staff to better transit around the County without having to wait on an available vehicle. The County's core network switches are reaching end of life and these three switches are also prioritized within our budget.

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 50 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 2026 Proposed Budget

Support Services
Division: Information Technology

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Information Technology	6,038,555	9,176,497	9,176,319	8,704,925
Total Information Technology	6,038,555	9,176,497	9,176,319	8,704,925

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Information Technology	36.00	40.00	42.00
Total Information Technology	36.00	40.00	42.00

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1A: Percentage of salaried employee hours worked over standard working hours	Effectiveness	26.00	24.00	24.00	22.00
SG1E: Percentage of departments that have received licenses and training for M365	Outcome	41.00	25.00	50.00	75.00
SG1F: Percentage of users completing Security Awareness Training	Outcome	100.00	100.00	100.00	100.00
DG1: Percentage of business systems that are on the cloud	Outcome	43.00	38.00	45.00	47.00
DG2: Upgrade the wireless infrastructure by deploying 50 access points per year	Outcome	40.00	100.00	100.00	50.00
DG3: Percentage of licensed GIS users licensed and trained on ArcGIS Pro	Outcome	86.00	50.00	100.00	100.00



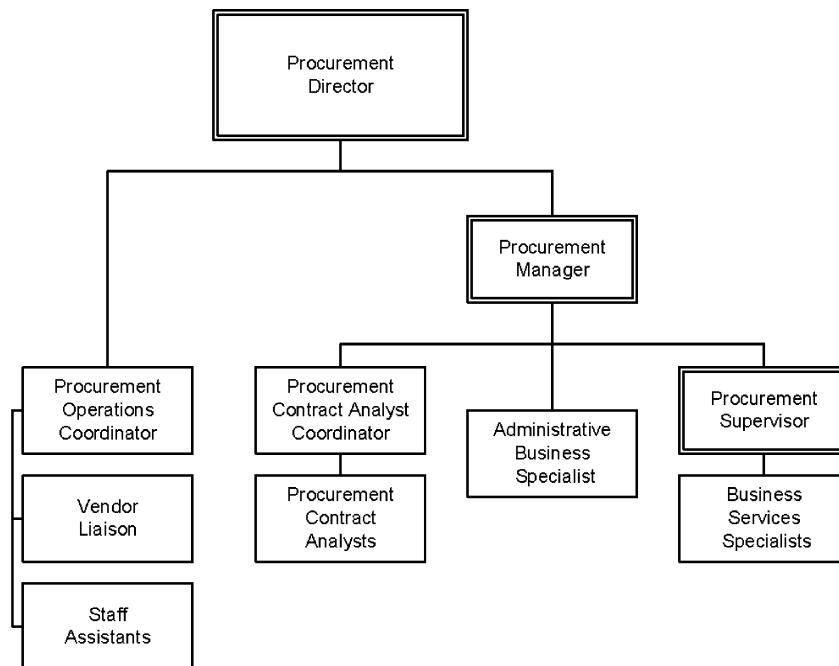
**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

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

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Personnel	3,135,192	3,937,884	3,900,884	4,261,734
Operating	2,021,482	4,221,451	4,231,288	3,530,749
Capital	345,032	782,422	782,422	650,716
Debt Service	536,849	234,740	261,725	261,726
Total Information Technology Expenditures	6,038,555	9,176,497	9,176,319	8,704,925

<u>FTE Summary</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>
Information Technology Director	1.00	1.00	1.00
Information Technology Assistant Director	0.00	0.00	1.00
Geographic Information Systems Coordinator	1.00	1.00	0.00
Enterprise GIS Manager	0.00	0.00	1.00
Information Technology Project Manager	1.00	2.00	2.00
Database Administrator	1.00	1.00	1.00
Information Technology Security Officer	1.00	1.00	1.00
Network Systems Manager	1.00	1.00	1.00
Information Technology Admin and Fiscal Manager	0.00	1.00	1.00
Information Technology Operations Manager	1.00	1.00	0.00
Information Technology Applications Manager	1.00	1.00	1.00
Information Technology Office Manager	1.00	0.00	0.00
Cloud Services Manager	1.00	1.00	1.00
Live Productions Manager	0.00	1.00	1.00
Live Productions Specialist	2.00	1.00	2.00
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	0.00
Geographic Information Systems Developer	0.00	0.00	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	3.00	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	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Information Technology Help Desk Assistant	0.00	0.00	1.00
Information Technology Purchasing and Asset Spec	2.00	2.00	2.00
Technology Training Coordinator	1.00	1.00	1.00
Budget and Administrative Coordinator	0.00	1.00	1.00
Total Information Technology Full Time Equivalents	36.00	40.00	42.00

Procurement Services





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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:

For Fiscal Year 2025-26, Procurement Services' budget priorities focus on maintaining exceptional customer service while adhering closely to the previous years budget. A modest increase is required to accommodate the e-procurement software approved by the Board in 2024. This recurring annual expense will facilitate a more streamlined and efficient solicitation and contract management process. This enhanced efficiency will enable Procurement Services to manage increasing workloads and sustain high service levels without requiring additional staffing.

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



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Support Services
Division: Procurement Services**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Procurement Services	1,383,342	1,611,957	1,611,957	1,669,191
Total Procurement Services	1,383,342	1,611,957	1,611,957	1,669,191

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Procurement Services	18.00	18.00	18.00
Total Procurement Services	18.00	18.00	18.00

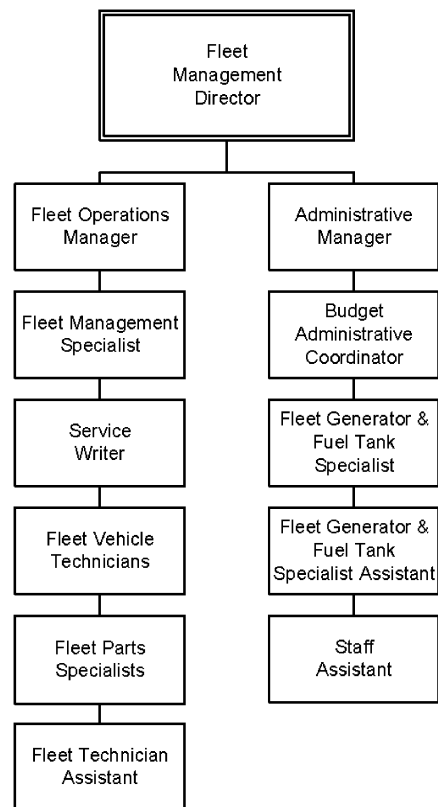
<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1A: Annual Savings through solicitation process in millions	Output	4.00	5.00	12.00	6.00
SG1A: Percent of Procurement staff needed to ensure efficient handling of purchasing activities	Efficiency	1.08	1.30	1.04	1.08
SG1A: Annual decrease in days for solicitation processing time	Efficiency	2.12	3.52	3.40	2.12

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

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	1,304,999	1,512,433	1,447,939	1,576,498
Operating	72,462	99,524	164,018	92,693
Debt Service	5,881	0	0	0
Total Procurement Services Expenditures	1,383,342	1,611,957	1,611,957	1,669,191

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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	0.00	0.00
Procurement Operations Coordinator	0.00	1.00	1.00
Procurement and Contract Analyst	4.00	4.00	0.00
Procurement and Contract Analyst	0.00	0.00	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 2026 Proposed 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:

Fleet Management's overall budget has decreased and we have prepared a budget to reflect the department's immediate needs. Our personnel accounts are including the re-structuring of our Technician Matrix. In our Machinery and Equipment account, we are replacing a forklift that has exceeded its useful life. Additionally, we are requesting the addition of a 2000-gallon fuel tank at Fire Station #30. The Repairs and Maintenance Vehicle and Equipment account increased due to our growing fleet and our Parts Vehicle and Equipment account was reduced due to budget savings.

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 20



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Support Services
Division: Fleet Management**

<u>Division Expenditure Budget Summary</u>		FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Fleet Management		<u>9,011,958</u>	<u>11,067,578</u>	<u>11,067,578</u>	<u>10,166,175</u>
	Total Fleet Management	<u>9,011,958</u>	<u>11,067,578</u>	<u>11,067,578</u>	<u>10,166,175</u>

<u>Division FTE Budget Summary</u>		FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Fleet Management		<u>27.00</u>	<u>29.00</u>	<u>29.00</u>
	Total Fleet Management	<u>27.00</u>	<u>29.00</u>	<u>29.00</u>

<u>Division Performance Measures</u>		Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1: Percent of Survey of 3 or higher	Effectiveness		90.00	95.00	95.00	95.00
DG1: Average Technician Productivity rating	Effectiveness		67.00	90.00	82.00	85.00
DG2: Annual number of Preventive Maintenance completed	Output		2,100.00	2,500.00	2,600.00	2,200.00
DG3: Average number of repair orders completed per technician	Efficiency		647.00	600.00	450.00	600.00



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

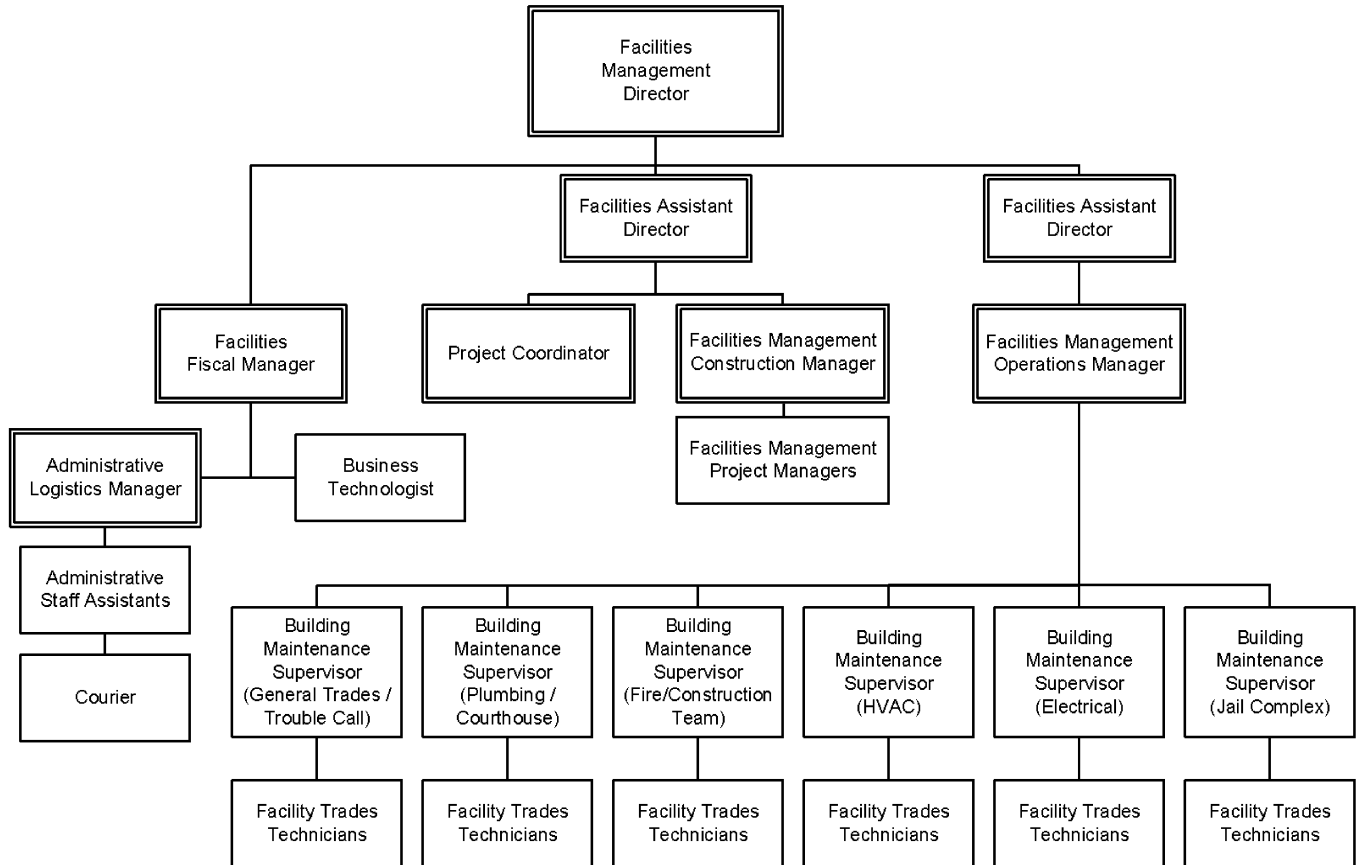
Cost Center: Fleet Management
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	2,260,450	2,668,723	2,659,723	2,783,410
Operating	6,572,184	7,937,674	7,971,724	7,266,218
Capital	172,056	461,181	436,131	116,547
Debt Service	7,268	0	0	0
Total Fleet Management Expenditures	9,011,958	11,067,578	11,067,578	10,166,175

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Fleet Management Director	1.00	1.00	1.00
Fleet Operations Manager	1.00	1.00	1.00
Fleet Management Specialist	0.00	1.00	1.00
Senior Purchasing and Inventory Coordinator	1.00	0.00	0.00
Fleet Parts Specialist	0.00	2.00	2.00
Purchasing and Inventory Assistant	1.00	0.00	0.00
Staff Assistant II	1.00	1.00	1.00
Budget and Administrative Coordinator	1.00	0.00	0.00
Budget and Administrative Coordinator	0.00	1.00	1.00
Administrative Manager	1.00	1.00	1.00
Fleet Vehicle Technician	17.00	17.00	0.00
Service Writer	1.00	1.00	1.00
Fleet Generator and Fuel Tank Specialist	1.00	1.00	0.00
Fleet Generator and Fuel Tank Specialist Assistant	1.00	1.00	0.00
Fleet Generator and Fuel Tank Specialist Assistant	0.00	0.00	1.00
Fleet Generator and Fuel Tank Specialist	0.00	0.00	1.00
Fleet Vehicle Technician	0.00	0.00	17.00
Fleet Technician Assistant	0.00	1.00	0.00
Fleet Technician Assistant	0.00	0.00	1.00
Total Fleet Management Full Time Equivalents	27.00	29.00	29.00

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Facilities
Management





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 is committed to delivering exceptional service in security and asset management through strategic staffing and effective contract management. To enhance our capabilities, our current budget priorities include hiring two new Facility Trades Technicians. This investment will help us meet peer average standards, significantly reduce response times, and prolong the life cycles of our assets. We also propose adding a Project Coordinator who will provide vital support to our Project Managers. This role will enable them to focus on project execution by handling research and administrative tasks, leading to more successful project outcomes.

Furthermore, we recognize the importance of maintaining a robust operational capacity. We aim to secure funding for new vehicles to support our growing technician base, replace outdated radios for courthouse security, and expand our repairs and maintenance budget. These enhancements are crucial as we address the increasing workload and demand for materials and services. By prioritizing these funding initiatives, we will position ourselves to deliver even greater value and safety to our community.

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 technician.



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Support Services
Division: Facilities Management**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Facilities Management	10,374,755	12,792,257	12,792,257	13,489,307
Facilities Management Health	247,590	275,000	275,000	275,000
Total Facilities Management	10,622,345	13,067,257	13,067,257	13,764,307

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Facilities Management	57.00	60.00	63.00
Total Facilities Management	57.00	60.00	63.00

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1: Employee Retention After Probation	Effectiveness	98.25	90.00	92.00	95.00
SG2: Average number of training hours per FTE (Annually)	Effectiveness	26.80	0.00	55.00	62.00
DG1: Billed Tech Hours	Effectiveness	82.00	51.00	85.00	90.00
DG2: Square feet per tech	Efficiency	87,225.79	87,973.13	78,467.70	79,770.16

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

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	4,467,756	5,593,630	5,593,630	6,250,182
Operating	5,201,191	6,869,943	6,869,943	6,709,831
Capital	685,213	328,684	328,684	529,294
Debt Service	20,595	0	0	0
Total Facilities Management Expenditures	10,374,755	12,792,257	12,792,257	13,489,307

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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	2.00	2.00
Facilities Management Project Manager	3.00	2.00	2.00
Facilities Management Construction Manager	1.00	1.00	1.00
Business Technologist	1.00	1.00	1.00
Projects Coordinator II	0.00	0.00	1.00
Administrative Staff Assistant	2.00	2.00	2.00
Building Maintenance Supervisor	5.00	6.00	6.00
Facilities Fiscal Manager	1.00	1.00	1.00
Facilities Trades Technician	39.00	41.00	0.00
Facilities Trades Technician	0.00	0.00	43.00
Courier	1.00	1.00	0.00
Courier	0.00	0.00	1.00
Total Facilities Management Full Time Equivalents	57.00	60.00	63.00



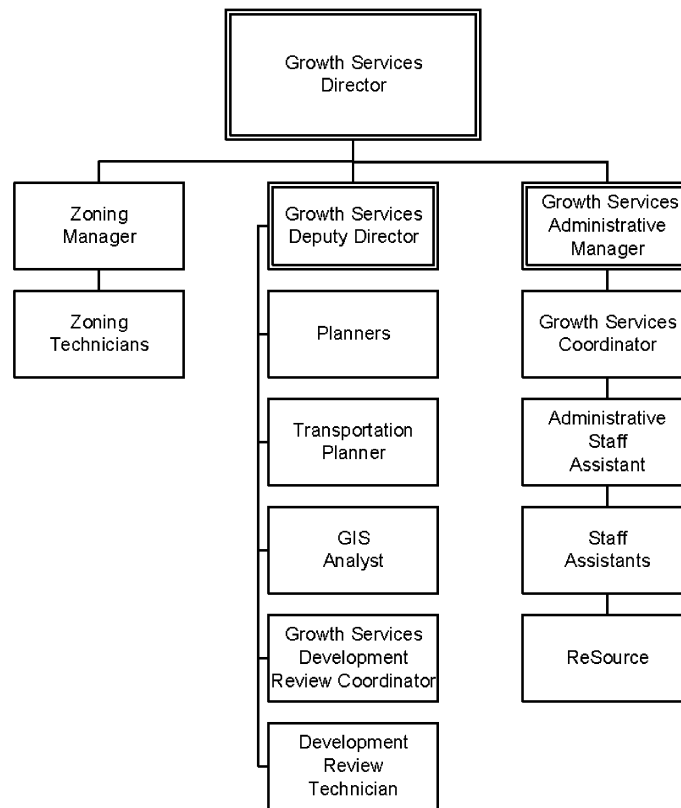
**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

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

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	247,590	275,000	275,000	275,000
Total Facilities Management Health Expenditures	<u>247,590</u>	<u>275,000</u>	<u>275,000</u>	<u>275,000</u>

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Planning and Zoning





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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, recreation, and 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.

Short-range, or current, planning includes the reviewing various 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 FY26 focuses on four key projects: (a) updating the Comprehensive Plan with EAR-based amendments by January 28, 2026, (b) updating the Land Development Code (LDC) based on the EAR-based amendments to the Comprehensive Plan, with completion expected in the FY27 budget cycle, (c) conducting a second study to identify an area of future growth and develop an actionable plan to proactively manage growth in that area, including a master plan for the Marion Oaks Trails System, and (d) assuming the EAR establishes a structure for Planned Service Areas (PSAs), implementing a PSA plan as the final project.

These projects will add to the department's 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 growth can be effectively managed while maintaining its rural character. They 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 land use by focusing growth inside the Urban Growth Boundary (UGB) and making development decisions more predictable, consistent, and efficient.

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.

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 FY26

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).

Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

GOALS:

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. 2026

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 2026; and by (b) identifying the next 12-month action plan for SS-CRA by June 2026

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 100% complete by June 2026

SG3F: Update the Land Development Code (LDC) for the EAR based comp plan amendments with a target of 50% complete by September 2026 and 100% complete by February 2027



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Growth Management
Division: Planning and Zoning**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Planning and Zoning	<u>2,295,495</u>	<u>3,019,231</u>	<u>3,253,933</u>	<u>3,252,502</u>
Total Planning and Zoning	<u>2,295,495</u>	<u>3,019,231</u>	<u>3,253,933</u>	<u>3,252,502</u>

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Planning and Zoning	<u>23.50</u>	<u>24.50</u>	<u>26.50</u>
Total Planning and Zoning	<u>23.50</u>	<u>24.50</u>	<u>26.50</u>

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1C: Staff development as measured by improving the retention rate for the department	Effectiveness	82.00	91.00	100.00	100.00
SG1C: Improve the overall skillset of the staff with a target of at least 50% of the planning staff with their AICP by end of FY26 (since we increased planning staff, we will need to increase the number of AICP's)	Effectiveness	42.80	33.00	50.00	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	20.00	20.00
SG3A: Complete first area study for US27 corridor and at least one more area study (e.g., a PSA design) with a target of two area studies 100% complete by September 2026	Outcome	52.00	0.00	100.00	40.00
SG3B: Average number of days to complete application process (average of zoning change, variances, SUPs, PUDs)	Efficiency	90.00	100.00	90.00	100.00
SG3D: Develop a plan for the trail system within Marion Oaks development with a goal to be 100% complete by June 2026	Outcome %	0.00	0.00	33.00	100.00
SG3F: Update the Land Development Code (LDC) for the EAR-based comp plan amendments with a target of being 50% complete by Sept. 2026 and 100% complete by February 2027	Outcome	60.00	0.00	75.00	50.00



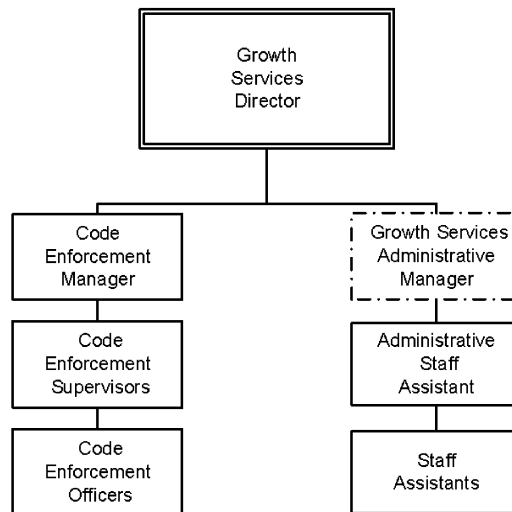
**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

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

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	1,940,621	2,380,821	2,223,564	2,659,277
Operating	310,280	638,410	1,030,369	568,225
Capital	22,308	0	0	25,000
Debt Service	22,286	0	0	0
Total Planning and Zoning Expenditures	2,295,495	3,019,231	3,253,933	3,252,502

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Growth Services Deputy Director	1.00	1.00	1.00
Growth Services Director	1.00	1.00	1.00
Senior Planner	0.00	0.00	1.00
Planner	5.00	6.00	6.00
Transportation Planner	1.00	1.00	1.00
Growth Services Development Review Coordinator	1.00	1.00	1.00
Zoning Manager	0.00	1.00	1.00
Zoning Technician	7.00	7.00	7.00
Planning and Zoning Supervisor	1.00	0.00	0.00
Growth Services Coordinator	1.00	1.00	1.00
Geographic Information Systems Technician Analyst	1.00	0.00	0.00
Geographic Information Systems Technician Analyst	0.00	1.00	0.00
Geographic Information Systems Analyst	0.00	0.00	1.00
Development Review Technician	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	24.50	26.50

Code Enforcement





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 2025-2026 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 one new Code Enforcement Officer position will increase Code Enforcement's presence in the field, while the addition of a new Staff Assistant III position will allow the retention of contract staff trained and invested in providing quality customer service. We will continue our partnership 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:

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

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 2026 Proposed Budget**

**Growth Management
Division: Code Enforcement**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Code Enforcement	1,516,815	2,181,894	2,097,192	2,322,573
Total Code Enforcement	1,516,815	2,181,894	2,097,192	2,322,573

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Code Enforcement	16.00	18.00	20.00
Total Code Enforcement	16.00	18.00	20.00

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1D: Percent of cases resolved within 30 days	Effectiveness	82.00	65.00	70.00	75.00
SG1D: Percent of cases taken to the Code Board of total cases opened	Effectiveness	5.00	4.00	4.00	4.00
SG1D: Average number of calendar days from citizen complaint to first inspection	Efficiency	6.36	3.00	2.80	2.80
SG3A: Continue the program with Community Services, utilizing Community Development Block Grant funding of Code Enforcement activities	Outcome	0.00	0.00	12.00	12.00
DG1: Citizen complaints as percent of total complaints	Effectiveness	52.00	50.00	40.00	40.00
DG2: Average number of days from opening case to Code Board hearing referral	Efficiency	83.00	110.00	45.00	45.00
DG2: Annual complaints logged and investigated	Output	4,747.00	4,500.00	5,000.00	5,000.00
DG3: Average annual cost per case	Efficiency	427.00	372.24	380.05	426.00



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

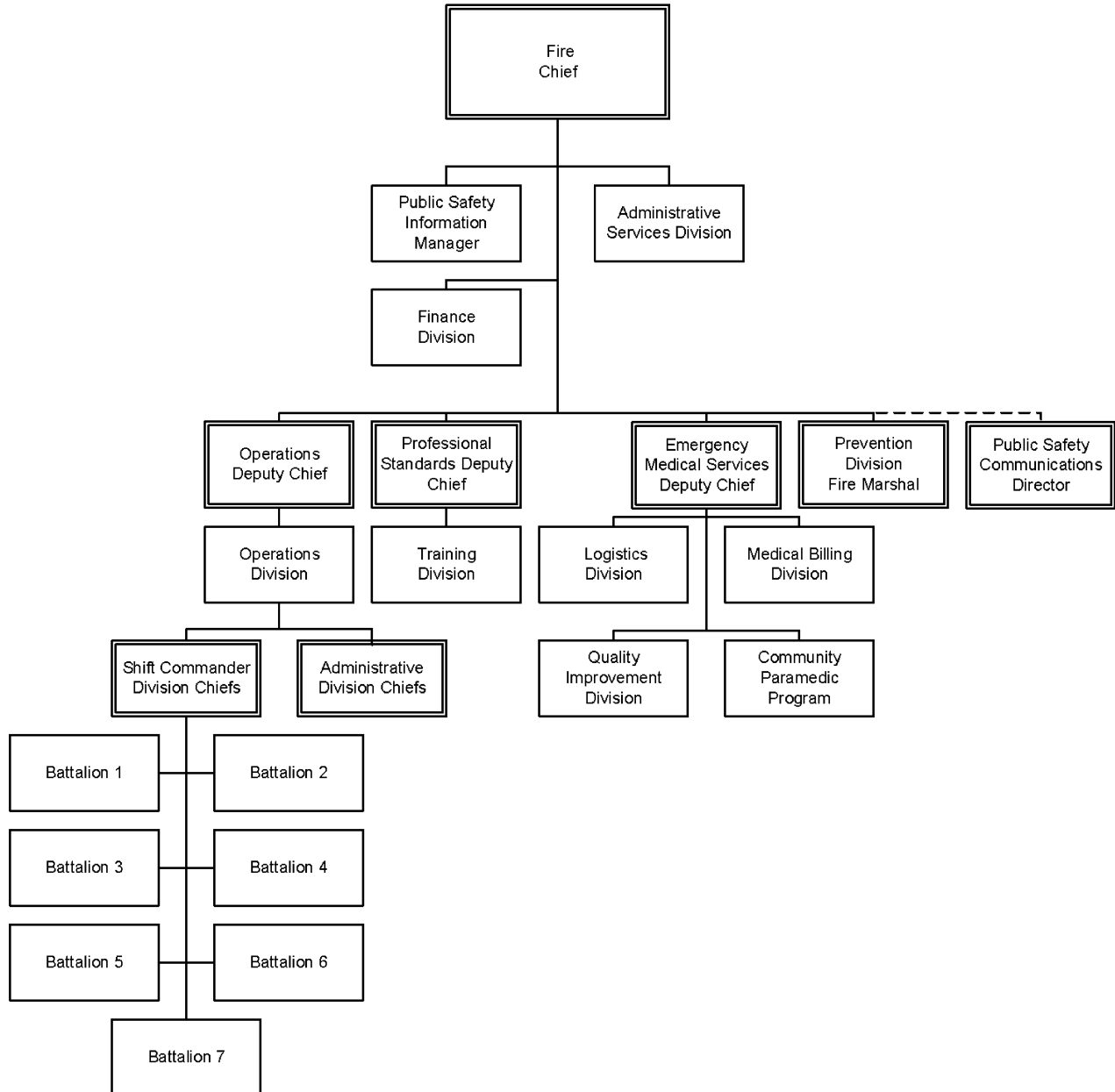
Cost Center: Code Enforcement
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	1,117,748	1,416,211	1,331,509	1,604,614
Operating	341,914	589,403	589,403	561,983
Capital	56,829	176,280	176,280	155,976
Debt Service	324	0	0	0
Total Code Enforcement Expenditures	1,516,815	2,181,894	2,097,192	2,322,573

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Code Enforcement Officer	12.00	12.00	13.00
Code Enforcement Supervisor	1.00	2.00	2.00
Code Enforcement Manager	0.00	1.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Staff Assistant III	0.00	0.00	1.00
Staff Assistant II	1.00	1.00	1.00
Total Code Enforcement Full Time Equivalents	16.00	18.00	20.00

Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

Fire Rescue





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 811 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, 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 proposes the following additional staff to include: (2) Quality Improvement Technicians, adding a contract for an Associate Medical Director, reclassifying 3 EMS Captains to (3) EMS Battalion Chiefs, (1) Training Lieutenant and adding (2) additional transports. In addition, the department is also proposing to add a (1) Staff Assistant III in Logistics. The department will address productivity and efficiency through the addition of operational staff positions needed for addressing workload and reliability concerns. This will address the Empower Marion for Success II goal of adding resources to the stations in order to help with increased workload. Staff continues to expend the surtax funds to bolster and maintain the capital equipment, apparatus, and vehicle replacement plans for fire rescue and EMS services.

MCFR will continue to provide succession planning by allowing for staff the opportunity to travel, collect and expand on specified knowledge at conferences and other such educational opportunities. The department plans to continue with the non-certified program, which has proven success in hiring in order to become fully-staffed.

MCFR continues to work with the Information Technology (IT) Department on enhancing the computer software systems that help streamline the operational functions of the department. This will also include a phased replacement plan for mobile data terminals (MDTs) and routers that equip all apparatus for the Fire Rescue Department.

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.

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

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 2026 Proposed 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 2026 Proposed Budget**

Public Safety

Division: Fire Rescue and Ambulance

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Emergency Medical Services	40,170,379	45,210,734	45,478,993	49,161,236
Fire Rescue Services	65,831,854	84,925,437	85,363,950	102,641,843
Total Fire Rescue and Ambulance	106,002,233	130,136,171	130,842,943	151,803,079

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Emergency Medical Services	299.00	313.00	326.00
Fire Rescue Services	395.00	417.00	420.00
Total Fire Rescue and Ambulance	694.00	730.00	746.00

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG2B: Turnover Rate	Outcome	7.87	18.00	29.00	7.00
SG5D: Percent of EMS personnel with extrication safety gear	Outcome	80.00	10.00	60.00	100.00
SG5E: Number of individuals served per Community Paramedicine and Opioid Response Staff	Effectiveness	114.00	45.00	134.00	120.00
SG5G: Percent of bunker gear equipment that is within its recommended life	Outcome	87.50	65.00	90.00	100.00
SG5G: Percent of capital equipment that is within its recommended life	Outcome	70.71	54.60	60.00	75.00
SG5H: Commercial inspections completed per Prevention staff	Effectiveness	793.00	640.00	1,200.00	850.00
SG5H: Plans reviews conducted per Prevention staff	Effectiveness	585.00	820.00	820.00	600.00
SG5I: Average percent of fire incidences per capita	Effectiveness	1.29	2.00	2.50	1.50
SG5I: Average percent of EMS incidences per capita	Effectiveness	71.62	80.00	82.00	75.00
DG1: Collection rate of ambulance bills invoiced	Outcome	77.40	75.00	80.00	80.00



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

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

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Personnel	32,618,310	36,199,768	36,319,501	39,404,911
Operating	4,886,500	6,448,577	6,564,103	7,193,936
Capital	230,389	0	33,000	0
Debt Service	50,184	0	0	0
Grants and Aid	2,384,996	2,562,389	2,562,389	2,562,389
Total Emergency Medical Services Expenditures	40,170,379	45,210,734	45,478,993	49,161,236

<u>FTE Summary</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>
Medical Billing Manager	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
EMS Battalion Chief	0.00	0.00	3.00
EMS Advanced Practitioner	0.00	1.00	1.00
Emergency Medical Services Captain	4.00	4.00	1.00
Quality Improvement Specialist	1.00	1.00	1.00
Firefighter	167.00	167.00	179.00
Medical Billing Specialist	14.00	14.00	14.00
Paramedic Training Specialist	2.00	2.00	2.00
Quality Improvement Technician	1.00	1.00	2.00
Paramedic	64.00	73.00	73.00
Emergency Medical Technician	33.00	37.00	37.00
EMS Lieutenant	9.00	9.00	9.00
Administrative Staff Assistant	1.00	1.00	1.00
Medical Billing Specialist Supervisor	1.00	1.00	1.00
Total Emergency Medical Services Full Time Equivalents	299.00	313.00	326.00



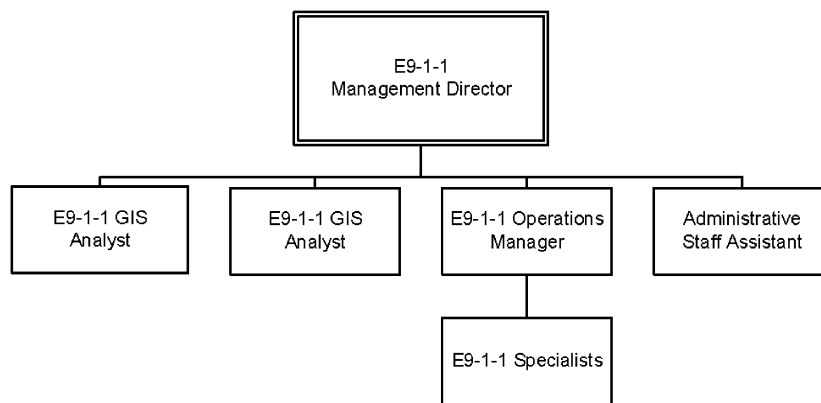
**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

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

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	49,104,855	53,241,650	53,958,100	56,363,415
Operating	11,471,734	15,386,378	16,043,664	17,118,294
Capital	3,005,942	3,189,411	3,798,718	538,500
Debt Service	364,249	250,001	250,001	250,001
Grants and Aid	286,300	300,000	300,000	375,000
Interfund Transfers	1,598,774	1,056,344	1,156,714	1,509,677
Reserves	0	11,501,653	9,856,753	26,486,956
Total Fire Rescue Services Expenditures	65,831,854	84,925,437	85,363,950	102,641,843

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Fire Chief	1.00	1.00	1.00
Deputy Chief	2.00	2.00	2.00
Fire and Life Safety Educator	1.00	0.00	0.00
Public Safety Information Manager	0.00	1.00	1.00
Battalion Chief	21.00	0.00	0.00
Battalion Chief	0.00	21.00	21.00
Captain	26.00	27.00	27.00
Battalion Chief Community Risk Reduction	1.00	1.00	1.00
Division Chief	7.00	8.00	8.00
Quality Improvement Manager	1.00	0.00	0.00
Logistics Manager	1.00	1.00	1.00
Multimedia Technician	0.00	1.00	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	5.00	5.00	5.00
Fire Marshal	1.00	1.00	1.00
Firefighter	151.00	166.00	166.00
Driver Engineer	87.00	90.00	90.00
Fire EMS Purchasing Coordinator	2.00	2.00	2.00
Fire Prevention Supervisor	2.00	2.00	2.00
Quality Improvement Technician	1.00	1.00	2.00
Lieutenant	62.00	64.00	65.00
Administrative Staff Assistant	5.00	5.00	5.00
Staff Assistant III	3.00	3.00	4.00
Staff Assistant II	1.00	1.00	1.00
Fire Rescue Payroll Specialist	1.00	1.00	1.00
Budget and Administrative Coordinator	2.00	0.00	0.00
Budget and Administrative Coordinator	0.00	2.00	2.00
Administrative Manager	1.00	1.00	1.00
Supply Inventory Technician	5.00	5.00	5.00
Logistics and Inventory Technician	2.00	2.00	2.00
Total Fire Rescue Services Full Time Equivalents	395.00	417.00	420.00

9-1-1 Management





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 which 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 47,000 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 main budget priority this fiscal year is to successfully implement 9-1-1 Next Generation Core Services. This will enhance the caller's location provided to the PSAPs, allow real time text, photos, video and critical data such as network health. Additionally, the addition of a second GIS Analyst position will improve operational efficiencies due to the sustained increase in workload.

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: 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 2026 Proposed Budget**

**Public Safety
Division: Emergency 911 System**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
E911 Management	1,557,054	7,412,049	7,412,049	4,157,884
Total Emergency 911 System	1,557,054	7,412,049	7,412,049	4,157,884

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
E911 Management	9.00	9.00	10.00
Total Emergency 911 System	9.00	9.00	10.00

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG5A: Percent of ESInet Implementation completed by end of FY 26	Outcome	25.00	0.00	50.00	75.00
SG5A: Percent of Next Generation Core Services Deployment completed by end of FY 26	Outcome	25.00	5.00	50.00	75.00
DG1: 911 Database Accuracy	Outcome	99.00	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	2,108.00	3,327.00	3,242.00	2,000.00
DG2: Average number of plats worked per 911 Specialist	Efficiency	161.00	223.00	217.00	153.00
DG2: Average number of 911 issues resolved per 911 Specialist	Effectiveness	363.00	87.00	16.00	70.00

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

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	720,215	796,912	796,912	906,127
Operating	818,104	1,072,759	1,176,480	1,745,172
Capital	12,000	4,286,661	4,182,940	306,585
Debt Service	6,735	0	0	0
Reserves	0	1,255,717	1,255,717	1,200,000
Total E911 Management Expenditures	1,557,054	7,412,049	7,412,049	4,157,884

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
E911 Management Director	1.00	1.00	1.00
E911 Operations Manager	0.00	1.00	1.00
E911 Specialist	5.00	4.00	5.00
E911 Geographic Information Systems Analyst	1.00	1.00	2.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant II	1.00	1.00	0.00
Total E911 Management Full Time Equivalents	9.00	9.00	10.00



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 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 14,222 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 Hospital Corporation of America (HCA), and County communications interoperability partners, Alachua, Citrus, Lake, Levy, Putnam, and Sumter Counties, to improve interoperable communications.

We work continuously to partner between Marion County and the State of Florida, and its surrounding counties to increase valuable interoperable communications. The Radio System Division performs 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 Public Safety 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, radio system upgrade agreement (SUAI) maintenance and communication service expenses.

As part of the 5-year plan the Public Safety 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, Marion County Public School (MCPS) 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.

The Public Safety Radio Division is dedicated to expanding the Motorola Network to enhance coverage of the public safety radio system for both mobile and portable devices, benefiting all Marion County (MC) users.

Key initiatives include:

Maintenance Expansion: Extending radio system maintenance programs to support additional devices, including those used by Marion County Public Schools (MCPS).

Training Enhancement: Improving training opportunities for PSC personnel and fostering collaboration with first responder agencies and general government departments.

System Agreement Renewal: Extending the Astro Radio System Maintenance and System Upgrade Agreement II for six years, from October 1, 2025, to September 30, 2031.

Modernization: Upgrading UHF for Baseline (Med-8) and Pistol Range (Med-10), and VHF for Baseline (Fire-TAC1).

UPS System Maintenance: Conducting yearly full-turn services and replacing UPS batteries to prolong equipment lifespan.

Emergency Preparedness: Equipping Marion County radio system sites with auxiliary generator hookups for redundancy during natural disasters.



Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

GOALS:

SG5B: Enhance cyber security for mission-critical systems to prevent any interruption to the highly sensitive public safety operations

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

DG1: Maintain a radio system consistent with Motorola P-25 design standard related to busy signals

DG2: Upgrade radio system to include expanded redundancy, increased capacity for enhancements to the radio system, and improved reporting and resolution of trouble tickets



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Public Safety
Division: Public Safety Radio**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Public Safety Radio	2,937,647	2,104,246	2,104,246	3,052,242
Total Public Safety Radio	2,937,647	2,104,246	2,104,246	3,052,242

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG5B: # of intrusions resolved through ActiveEye via MDR and EDR within 21 minutes versus industry standard of 60 minutes	Effectiveness	99.00	100.00	100.00	100.00
SG5C: Contractual cost per mobile and portable radios to maintain	Efficiency	0.00	0.00	68.80	85.51
DG1: Reduce annual busy signals per 5 million Push-to-Talk (PTT) by 10% each year	Efficiency	61.00	0.00	56.00	51.00
DG2: % of field unit requests resolved by departments to address concerns that impact the use and functionality of the radio system	Efficiency	0.00	0.00	0.95	0.90

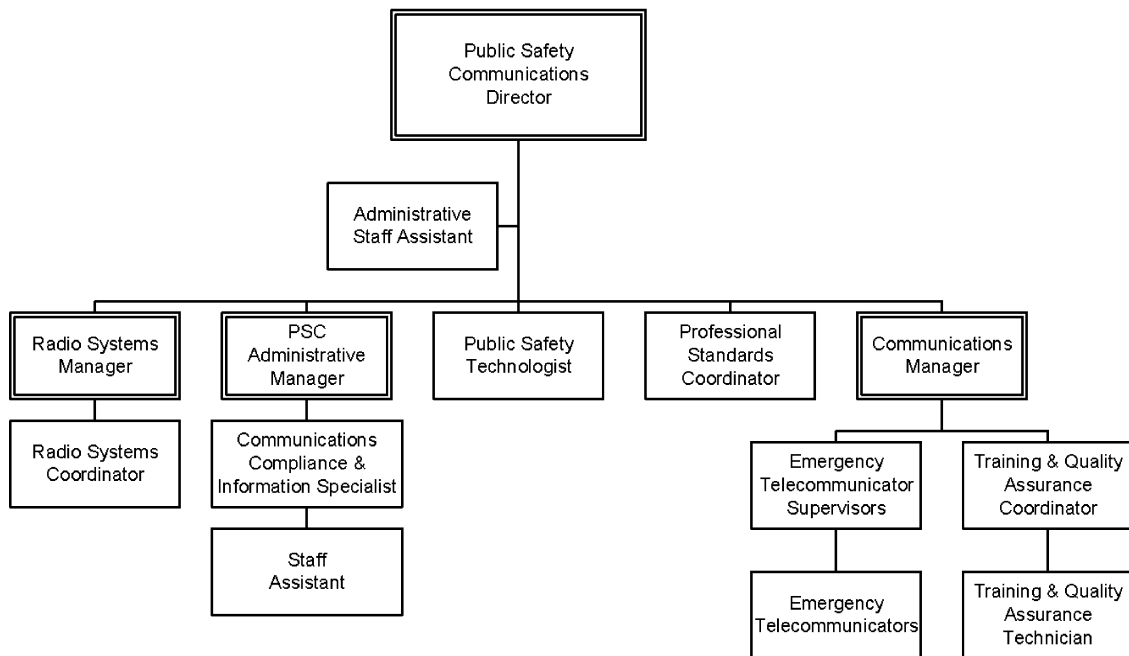
**Cost Center: Public Safety Radio
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	109,562	208,344	208,344	242,334
Operating	1,140,548	1,895,902	1,895,902	2,809,908
Capital	1,181,536	0	0	0
Debt Service	506,001	0	0	0
Total Public Safety Radio Expenditures	2,937,647	2,104,246	2,104,246	3,052,242

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Public Safety
Communications





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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:

Public Safety Communications (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 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, 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.

GOALS:

SG1C: Expand employee training in preparation for NG911.

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

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 2026 Proposed Budget**

Public Safety

Division: Public Safety Communications

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Public Safety Communications	7,501,208	8,615,428	8,615,606	8,863,560
Total Public Safety Communications	7,501,208	8,615,428	8,615,606	8,863,560

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Public Safety Communications	79.00	79.00	79.00
Total Public Safety Communications	79.00	79.00	79.00

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1C: Average continuing dispatch education training hours per Emergency Telecommunicator	Effectiveness	72.00	65.75	70.00	75.00
SG5D: 911 call abandonment rate	Efficiency	2.30	5.00	5.00	5.00
SG5D: 911 call answer time in 10 seconds or less	Efficiency	96.00	90.00	90.00	90.00
DG1: Total Computer Aided Dispatch (CAD) calls	Input	431,359.00	443,736.00	452,611.00	448,613.00
DG2: Average Non-Emergency calls per day	Efficiency	691.90	740.32	747.72	705.74
DG3: Average monthly public records requests received	Efficiency	261.00	346.42	401.83	391.00

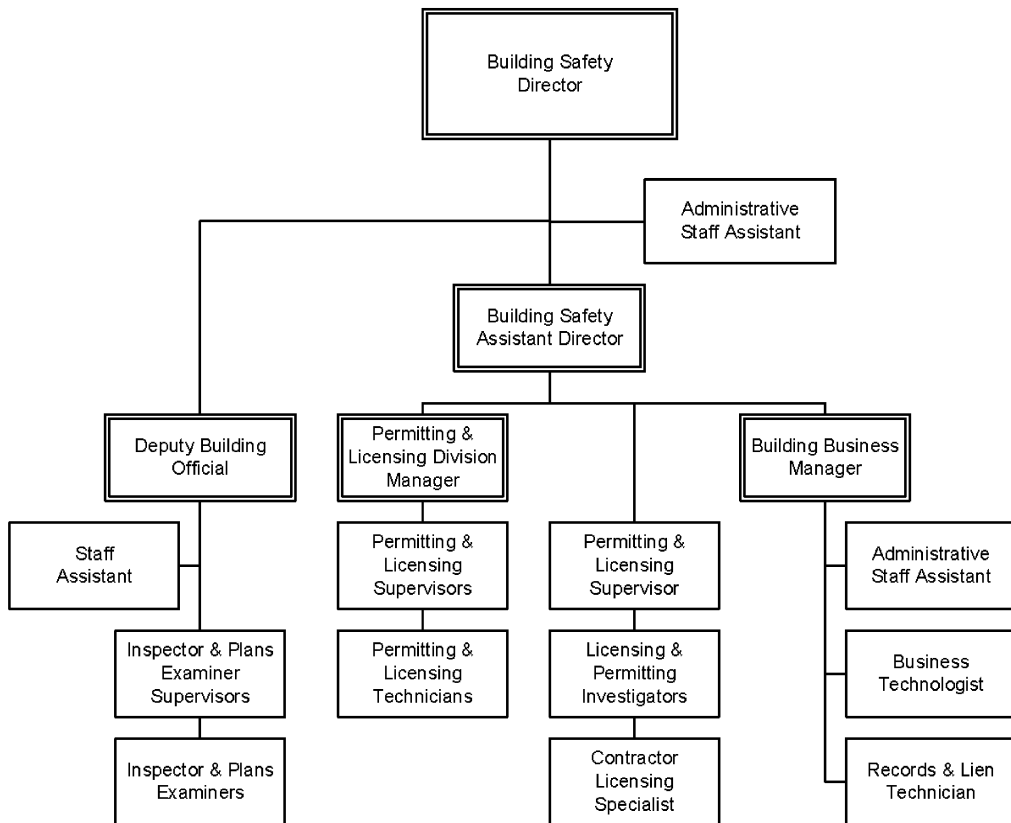
**Cost Center: Public Safety Communications
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	6,047,262	7,576,679	7,018,335	7,755,085
Operating	1,172,960	970,989	1,529,333	1,040,537
Capital	173,046	0	0	0
Debt Service	107,940	67,760	67,938	67,938
Total Public Safety Communications Expenditures	7,501,208	8,615,428	8,615,606	8,863,560

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Public Safety Communications Admin Manager	1.00	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	79.00	79.00	79.00

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Building Safety





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 FY 2025/26 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. The FY 2025/26 Budget will contain the following significant changes:

The budget will include the addition of one Business Technologist to assist the Building Business Manager in the implementation of Enterprise Permitting and Licensing (EPL), provide internal technology support, and ensure asset management. This budget change will include the required equipment and support systems to facilitate the work of the position. This position will also permit the current Building Business Manager to focus their attention to other priorities within their division.

The budget will include the addition of eight temporary staff employees to function as data entry and customer support, assisting with the implementation of the EPL system. This budget change will include the required equipment and support systems to facilitate the work of the position.

This budget will include funding to continue newly implemented electronic courier service for the purpose of electronically recording Notices of Commencement with the Clerk of Courts. This will enable a streamlined permitting and inspection process. This budget change will provide a source of funding which will be replenished by collection of recording fees from permit applicants at the time of recording.

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 compliant with state statute. We will support these efforts with internal daily reports used to verify the ageing of permits and added accountability measures to ensure prompt processing 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 and/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, Builders Roundtable Meeting, etc.). Additionally, the department is in the planning stages to host meetings with stakeholders at various points throughout the year. To support this goal/target, the department will produce a customer service survey to gauge the level of improvement via a QR and/or bar code on business cards.

Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

GOALS:

SG3B1: Permit Process - Utilize the new EPL 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 videos, 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 - Train customers and staff on the implementation of the new Tyler EPL system in an effort to create a seamless transition for the review and approval of permit applications with plans. Our goal is to improve 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 and/or to reallocate existing RVI teams as needed to facilitate reduced inspection times, and workload on staff, to complete timely RVI's and alleviate these inspections from current field inspection staff. The current estimated RVI inspection total for FY 25/26 is 27,000/3 (inspectors) equate 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 2026 Proposed Budget**

**Public Safety
Division: Building Inspections**

<u>Division Expenditure Budget Summary</u>		FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Building Safety		8,023,424	17,426,363	17,426,363	24,480,350
	Total Building Inspections	<u>8,023,424</u>	<u>17,426,363</u>	<u>17,426,363</u>	<u>24,480,350</u>

<u>Division FTE Budget Summary</u>		FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Building Safety		71.36	75.36	76.36
	Total Building Inspections	<u>71.36</u>	<u>75.36</u>	<u>76.36</u>

<u>Division Performance Measures</u>	<u>Indicator</u>	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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	1,944.00	1,831.00	1,500.00	1,900.00
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	170.00	119.00	110.00	150.00
SG3B2: Percent of permit applications reviewed in 10 days or less	Efficiency	82.60	82.00	90.00	90.00
SG3B3: Average monthly inspections performed per inspector	Effectiveness	738.00	850.00	812.00	800.00
SG3B3: Percent of remote video inspections performed	Effectiveness	8.07	7.50	10.00	10.00



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

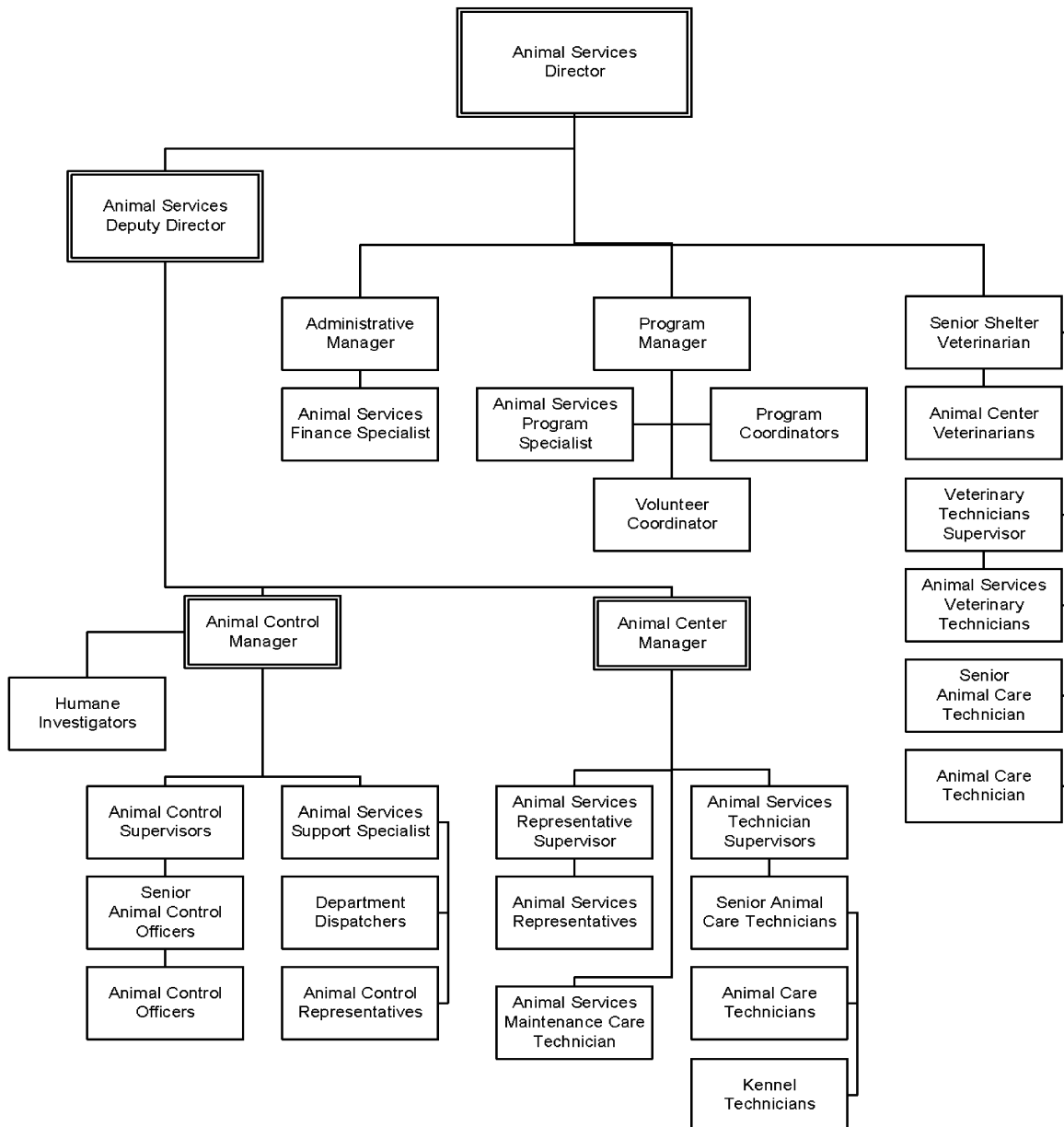
**Cost Center: Building Safety
Funding Source: Building Safety Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	5,626,034	6,713,832	6,713,832	7,115,009
Operating	1,942,764	2,977,612	3,202,612	3,690,918
Capital	377,846	306,166	306,166	452,186
Debt Service	76,780	0	0	0
Non-operating	0	3,500,000	3,500,000	6,455,000
Reserves	0	3,928,753	3,703,753	6,767,237
Total Building Safety Expenditures	8,023,424	17,426,363	17,426,363	24,480,350

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Assistant County Administrator	0.18	0.18	0.18
Building Safety Assistant Director	1.00	1.00	1.00
Deputy Building Official	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	37.00	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	0.00	1.00
Licensing and Permitting Investigator	2.00	3.00	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	1.00	1.00
Contractor Licensing Specialist	1.00	1.00	1.00
Total Building Safety Full Time Equivalents	71.36	75.36	76.36

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Animal Services





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 two additional positions to ensure we meet our mission, serve the needs of the animals, and respond effectively to the rapid growth of our community. Expanding our programs and services is critical in addressing the national crisis of pet overpopulation, which has led to overcrowding in shelters and increased euthanasia rates. Additionally, with the anticipated opening of a new facility, it is imperative that we have a fully staffed, well-trained team prepared to operate efficiently and effectively from day one.

To strengthen our Program Team, we are requesting one additional Program Coordinator. This team is responsible for key initiatives, including Foster, Rescue, Population and Pathways, Pet Reunification, Animal Enrichment, Community Outreach, Volunteers, Safety Net and Intake Diversion, Employee Training, and Media and Events. These efforts reduce shelter overcrowding, minimizes stress and illness among animals, and lowers the overall cost of care.

Additionally, we are requesting one additional Animal Care Technician to meet the basic care, health, and enrichment needs of the animals. This role is essential for administering medication, providing vaccinations, assisting with adoptions, and maintaining the overall well-being of shelter animals. Industry standards recommend a minimum of 21–29 cleaning employees per day to maintain proper care and sanitation. Currently, our facility operates with only 8 FTE Animal Care Technicians, creating a significant deficit that impacts animal care, increases the risk of disease outbreaks, and limits the services we can offer to the public.

We are also requesting to reclassify two existing positions, Veterinary Technician to Veterinary Technician Supervisor and Animal Center Veterinarian to Senior Shelter Veterinarian. These reclassifications are essential to align job responsibilities with the increasing demands of our shelter medicine program, increased leadership responsibilities, and the need for improved operational efficiency. The two roles will provide advanced medical oversight, mentorship, and strategic planning, while enhancing daily workflow, staff training, and adherence to best practices. A Job Assessment Tool was submitted in order to determine compensation.



Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

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 2026 Proposed Budget**

**Public Safety
Division: Animal Services**

<u>Division Expenditure Budget Summary</u>		FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Animal Services		<u>5,588,240</u>	<u>7,269,141</u>	<u>7,269,141</u>	<u>7,767,517</u>
	Total Animal Services	<u>5,588,240</u>	<u>7,269,141</u>	<u>7,269,141</u>	<u>7,767,517</u>

<u>Division FTE Budget Summary</u>		FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Animal Services		<u>58.00</u>	<u>67.24</u>	<u>69.24</u>
	Total Animal Services	<u>58.00</u>	<u>67.24</u>	<u>69.24</u>

<u>Division Performance Measures</u>	<u>Indicator</u>	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG5F1: Annual percentage of animal intakes that were adopted	Outcome	35.90	43.75	42.75	42.75
SG5F1: Annual percentage of animal intakes that are transferred to rescue partners	Outcome	6.97	10.00	10.00	10.00
SG5F1: Annual percentage of animal intakes that were redeemed by owner	Outcome	9.10	12.50	12.50	12.00
SG5F1: Annual average number of days a dog is in the shelter (length of stay)	Effectiveness	28.00	30.00	25.00	23.00
SG5F2: Animal control officers responding to emergency calls within three hours or less	Effectiveness	99.72	99.61	99.70	99.70
DG1: Annual percentage of animal intakes with live outcome	Effectiveness	91.80	90.00	90.00	90.00



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

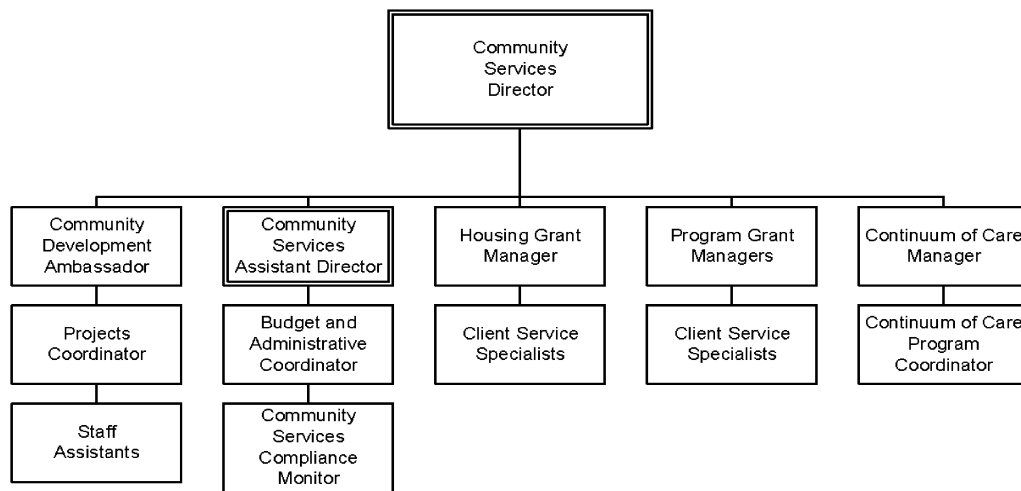
**Cost Center: Animal Services
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	4,143,719	5,367,053	5,367,053	5,880,215
Operating	1,122,728	1,558,259	1,558,259	1,887,302
Capital	314,765	343,829	343,829	0
Debt Service	7,028	0	0	0
Total Animal Services Expenditures	5,588,240	7,269,141	7,269,141	7,767,517

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Animal Services Director	1.00	1.00	1.00
Animal Center Manager	1.00	1.00	1.00
Program Manager	0.00	1.00	1.00
Animal Services Deputy Director	1.00	1.00	1.00
Animal Center Veterinarian	2.00	3.00	2.00
Senior Shelter Veterinarian	0.00	0.00	1.00
Animal Services Program Specialist	1.00	0.00	0.00
Animal Services Program Specialist	0.00	1.00	1.00
Animal Services Veterinary Technician	3.00	5.00	0.00
Animal Services Veterinary Technician	0.00	0.00	4.00
Animal Control Officer	13.00	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	4.00	4.00	4.00
Animal Control Manager	1.00	1.00	1.00
Animal Control Representative	1.00	1.00	0.00
Animal Services Mitigation Specialist	1.00	0.00	0.00
Animal Control Representative	0.00	0.00	1.00
Veterinary Technician Supervisor	0.00	0.00	1.00
Animal Services Finance Specialist	1.00	1.00	1.00
Volunteer Coordinator	1.00	1.00	1.00
Program Coordinator	0.00	4.00	5.00
Department Dispatcher	1.00	2.00	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	0.00
Animal Services Representative	0.00	0.00	4.00
Senior Animal Care Technician	4.00	4.00	0.00
Animal Care Technician	8.00	8.00	0.00
Animal Services Technician Supervisor	2.00	2.00	2.00
Kennel Technician	0.00	1.24	0.00
Animal Services Representative Supervisor	1.00	1.00	1.00
Animal Care Technician	0.00	0.00	9.00
Kennel Technician	0.00	0.00	1.24
Senior Animal Care Technician	0.00	0.00	4.00
Animal Services Maintenance Care Technician	1.00	1.00	0.00
Animal Services Maintenance Care Technician	0.00	0.00	1.00
Total Animal Services Full Time Equivalents	58.00	67.24	69.24

Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

Community Services





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 \$430,000 serving approximately 183 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 \$1,985,000. 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 2026 Proposed Budget**

**Public Services
Division: Community Services**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Community Services	156,341	409,263	419,552	447,380
Unclaimed Decedent Program	62,659	46,000	46,000	46,000
Total Community Services	219,000	455,263	465,552	493,380

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Community Services	17.50	18.50	18.50
Total Community Services	17.50	18.50	18.50

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG3A: The number of outreach events attended annually	Outcome	30.00	40.00	55.00	40.00
SG5E: The number of people served for Mental Health/Substance Abuse annually	Outcome	0.00	10.00	10.00	10.00
DG1: Total annual saving realized for the unclaimed decedent program	Efficiency	36,720.00	25,000.00	33,840.00	33,840.00

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

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	2,022	257,473	257,473	304,771
Operating	148,690	151,790	151,790	142,609
Debt Service	3,529	0	0	0
Grants and Aid	2,100	0	10,289	0
Total Community Services Expenditures	156,341	409,263	419,552	447,380

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Community Services Director	1.00	1.00	1.00
Community Services Assistant Director	1.00	1.00	1.00
Program Grant Manager	1.00	2.00	2.00
Community Development Ambassador	1.00	1.00	1.00
Projects Coordinator II	1.00	1.00	1.00
Housing Grant Manager	1.00	1.00	1.00
Client Services Specialist	6.00	6.00	6.00
Staff Assistant III	1.50	1.50	1.50
Budget and Administrative Coordinator	1.00	0.00	0.00
Budget and Administrative Coordinator	0.00	1.00	1.00
Community Services Compliance Monitor	1.00	1.00	1.00
Continuum of Care Manager	1.00	1.00	1.00
Continuum of Care Program Coordinator	1.00	1.00	1.00
Total Community Services Full Time Equivalents	17.50	18.50	18.50



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Unclaimed Decedent Program
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	62,659	46,000	46,000	46,000
Total Unclaimed Decedent Program Expenditures	<u>62,659</u>	<u>46,000</u>	<u>46,000</u>	<u>46,000</u>



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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. An additional key focus area we plan to direct grant funding toward is Public Facility projects. Some of these projects include the expansion and new construction of facilities for local non-profit organizations, the renovation of an existing community center to be used in the future as an additional public library and securing a site for Marion County's new Domestic Violence shelter.

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 2026 Proposed Budget**

Public Services

Division: Grant Funded Community Services

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Community Development Block Grant	4,776,592	2,947,103	2,947,103	2,173,037
Community Development Block Grant CARES	452,740	0	196,394	0
Continuum of Care Challenge	273,556	86,000	733,598	86,000
Continuum of Care Emerg Solutions	282,385	172,000	189,501	172,000
Continuum of Care Program	64,814	119,617	119,617	119,617
Continuum of Care Program Florida	175,905	107,143	185,895	107,143
Continuum of Care TANF	47,670	38,000	38,000	38,000
Emergency Solutions CARES	5,253	0	0	0
Emergency Solutions Program	218,723	438,844	590,079	190,774
Home Investment Partnership	2,592,566	6,886,028	6,886,028	991,550
Neighborhood Stabilization Prog 1	488	2,423,469	2,423,469	0
Neighborhood Stabilization Prog 3	1,200	657,265	657,265	0
Other Human Services	92,239	0	1,150,000	0
State Housing Initiative Partnership Act	3,986,026	12,204,042	12,204,042	3,663,210
Total Grant Funded Community Services	12,970,157	26,079,511	28,320,991	7,541,331

<u>Division Performance Measures</u>	<u>Indicator</u>	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG3A: Number of new affordable housing units annually	Outcome	108.00	100.00	100.00	100.00
SG3A: Number of redeveloped properties annually	Outcome	5.00	5.00	5.00	5.00
DG1: Number of community members served each year	Outcome	24,924.00	2,950.00	12,000.00	15,000.00

**Cost Center: Community Development Block Grant
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	507,773	434,131	434,131	434,607
Capital	0	0	400,000	0
Grants and Aid	4,268,819	2,512,972	2,112,972	1,738,430
Total Community Development Block Grant Expenditures	4,776,592	2,947,103	2,947,103	2,173,037

**Cost Center: Community Development Block Grant CARES
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	(353)	0	0	0
Debt Service	353	0	0	0
Grants and Aid	452,740	0	196,394	0
Total Community Development Block Grant CARES Expenditures	452,740	0	196,394	0



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Continuum of Care Challenge
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	273,556	86,000	733,598	86,000
Total Continuum of Care Challenge Expenditures	273,556	86,000	733,598	86,000

**Cost Center: Continuum of Care Emerg Solutions
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	282,385	172,000	189,501	172,000
Total Continuum of Care Emerg Solutions Expenditures	282,385	172,000	189,501	172,000

**Cost Center: Continuum of Care Program
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	64,814	119,617	84,617	119,617
Operating	0	0	35,000	0
Total Continuum of Care Program Expenditures	64,814	119,617	119,617	119,617

**Cost Center: Continuum of Care Program Florida
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	130,905	107,143	138,558	107,143
Operating	45,000	0	47,337	0
Total Continuum of Care Program Florida Expenditures	175,905	107,143	185,895	107,143

**Cost Center: Continuum of Care TANF
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	47,670	38,000	38,000	38,000
Total Continuum of Care TANF Expenditures	47,670	38,000	38,000	38,000



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Cost Center: Emergency Solutions CARES
Funding Source: General Fund Grants

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	(138)	0	0	0
Debt Service	138	0	0	0
Grants and Aid	5,253	0	0	0
Total Emergency Solutions CARES Expenditures	5,253	0	0	0

Cost Center: Emergency Solutions Program
Funding Source: General Fund Grants

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	23,390	14,324	14,324	21,686
Grants and Aid	195,333	424,520	575,755	169,088
Total Emergency Solutions Program Expenditures	218,723	438,844	590,079	190,774

Cost Center: Home Investment Partnership
Funding Source: General Fund Grants

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	66,396	74,028	74,028	71,324
Grants and Aid	1,799,459	3,727,052	3,727,052	820,226
Total Home Investment Partnership Expenditures	1,865,855	3,801,080	3,801,080	891,550

Cost Center: Home Investment Partnership
Funding Source: American Rescue Plan HOME Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	91,344	182,637	182,637	100,000
Operating	0	350,000	350,000	0
Grants and Aid	635,367	2,552,311	2,552,311	0
Total Home Investment Partnership Expenditures	726,711	3,084,948	3,084,948	100,000

Cost Center: Neighborhood Stabilization Prog 1
Funding Source: General Fund Grants

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	488	2,423,469	2,423,469	0
Total Neighborhood Stabilization Prog 1 Expenditures	488	2,423,469	2,423,469	0



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Neighborhood Stabilization Prog 3
Funding Source: General Fund Grants**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	1,200	657,265	657,265	0
Total Neighborhood Stabilization Prog 3 Expenditures	1,200	657,265	657,265	0

**Cost Center: Other Human Services
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	92,239	0	0	0
Total Other Human Services Expenditures	92,239	0	0	0

**Cost Center: Other Human Services
Funding Source: American Rescue Plan Emergency Rental 2 Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	0	0	1,150,000	0
Total Other Human Services Expenditures	0	0	1,150,000	0

**Cost Center: State Housing Initiative Partnership Act
Funding Source: Local Housing Assistance Trust Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	361,406	455,378	455,378	378,707
Operating	77,949	200,000	200,000	200,000
Grants and Aid	3,546,671	11,548,664	11,548,664	3,084,503
Total State Housing Initiative Partnership Act Expenditures	3,986,026	12,204,042	12,204,042	3,663,210



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Public Services
Division: Health Services

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Health	101,689	340,000	340,000	240,000
Medicaid Hospitals Nursing Homes	6,652,682	7,576,766	7,576,766	8,999,442
Opioid County Settlement	0	0	1,395,373	351,323
Opioid Regional Settlement	0	5,675,595	7,387,657	1,668,508
Total Health Services	6,754,371	13,592,361	16,699,796	11,259,273

Cost Center: Health
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	101,689	340,000	340,000	240,000
Total Health Expenditures	101,689	340,000	340,000	240,000

Cost Center: Medicaid Hospitals Nursing Homes
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	6,652,682	7,576,766	7,576,766	8,999,442
Total Medicaid Hospitals Nursing Homes Expenditures	6,652,682	7,576,766	7,576,766	8,999,442

Cost Center: Opioid County Settlement
Funding Source: Opioid County Settlement Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	0	0	0	17,376
Operating	0	0	1,395,373	3,801
Grants and Aid	0	0	0	330,146
Total Opioid County Settlement Expenditures	0	0	1,395,373	351,323

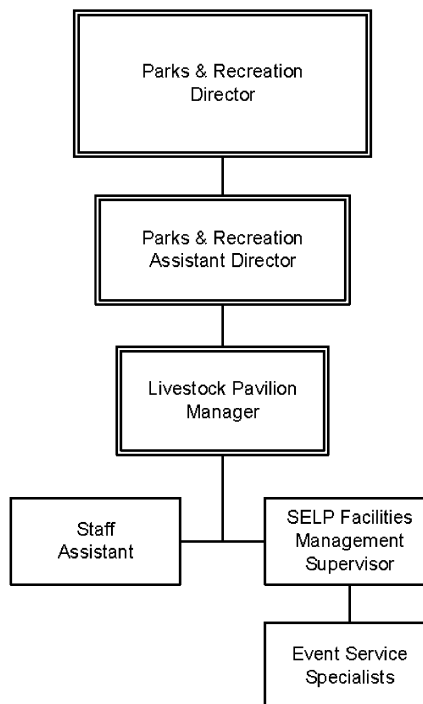


**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Opioid Regional Settlement
Funding Source: Opioid Regional Settlement Fund**

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Personnel	0	0	0	90,029
Operating	0	5,675,595	2,675,139	146,821
Grants and Aid	0	0	3,709,750	1,431,658
Interfund Transfers	0	0	1,002,768	0
Total Opioid Regional Settlement Expenditures	0	5,675,595	7,387,657	1,668,508

**Southeastern
Livestock Pavilion**





**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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, Future Farmers of America, the Southeastern Youth Fair, 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 FY 26 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 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 2026 Proposed Budget**

Public Services

Division: Southeastern Livestock Pavilion

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Southeastern Livestock Pavilion	863,643	997,005	997,005	1,001,429
Total Southeastern Livestock Pavilion	863,643	997,005	997,005	1,001,429

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Southeastern Livestock Pavilion	8.00	8.00	8.00
Total Southeastern Livestock Pavilion	8.00	8.00	8.00

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1C: Percentage Increase of internal promotions through training and leadership development	Effectiveness	0.00	12.50	12.50	12.50
SG1D: Percentage of surveys returned with responses	Effectiveness	10.00	28.00	30.00	30.00
DG1: 50% of events are agricultural related that are hosted at the facility	Outcome	49.00	50.00	52.00	52.00
DG2: Percentage of repeat customers annually	Effectiveness	40.00	76.00	80.00	50.00
DG3: Campground occupancy rate above 25%	Efficiency	1.00	25.00	50.00	50.00
DG4: Employee turnover rate annually	Effectiveness	12.00	25.00	25.00	12.00
DG5: Customer experience satisfaction rate meets or exceeds expectations by survey	Outcome	60.00	57.00	62.00	62.00

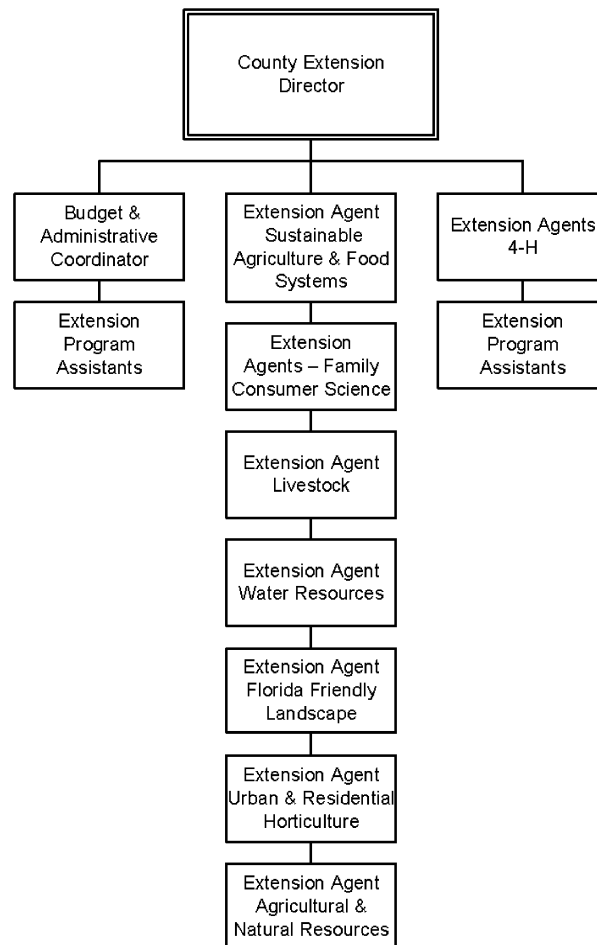
**Cost Center: Southeastern Livestock Pavilion
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	545,709	621,658	621,658	641,355
Operating	249,858	364,060	364,060	329,854
Capital	67,826	11,287	11,287	30,220
Debt Service	250	0	0	0
Total Southeastern Livestock Pavilion Expenditures	863,643	997,005	997,005	1,001,429

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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	5.00	5.00	0.00
Event Service Specialist	0.00	0.00	5.00
Total Southeastern Livestock Pavilion Full Time Equivalents	8.00	8.00	8.00

Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

Cooperative Extension Service





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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. 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 budget priorities for UF IFAS Marion County Extension are geared toward providing the resources for Marion County Citizens to gain knowledge and change behaviors through research-based educational programs. A wide variety of teaching methods are utilized to achieve objectives and be impactful throughout the county.

GOALS:

The UF/IFAS Marion County Extension Department increases awareness, knowledge, and positive behavior change through a variety of methods that highlight the value of education and research-based information. Through hands-on learning, publications, field visits, and consultations, the department empowers participants to adopt behaviors that enhance natural resources, agriculture, health, and economic well-being. Trained volunteers extend program outreach through plant clinics, community programs, clubs, and demonstration gardens. Each year, at least 70% of participants report increased knowledge or positive behavioral changes that benefit them socially, economically, or environmentally.

SG1C: Increase employee evaluation ratings through training and professional development

SG1D: Enhance customer feedback collection by tracking the number of surveys returned from education programs

SG4D: Measure and promote water conservation efforts by tracking the amount of water saved per gallon due to participation in Extension programs

DG1: Track the percentage of Extension program participants who report increased knowledge in targeted areas

DG2: Measure the percentage of Marion County residents who report adopting positive behavior changes as a result of Extension education

DG3: Expand outreach efforts by tracking the total number of individuals reached through Extension programming



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Public Services
Division: Cooperative Extension Service**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Cooperative Extension Service	1,060,151	1,209,688	1,209,688	1,295,972
Total Cooperative Extension Service	1,060,151	1,209,688	1,209,688	1,295,972

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1C: Percentage increase in employee evaluation ratings through training and professional development	Outcome	0.50	0.50	0.75	1.00
SG1D: Number of customer surveys returned from education programs	Outcome	10,764.00	10,000.00	11,000.00	11,500.00
SG4D: Amount of water savings per gallon recorded as a result of participation in Extension programs	Outcome	4,500,000.00	2,200,000.00	5,000,000.00	5,500,000.00
DG1: Percentage of Extension program participants report increasing knowledge in areas targeted by Extension services	Effectiveness	82.00	70.00	85.00	85.00
DG2: Percentage of Marion County residents reporting positive behavior change	Effectiveness	70.00	70.00	75.00	75.00
DG3: Number of individuals reached by Extension programming	Outcome	42,259.00	40,000.00	45,000.00	47,000.00

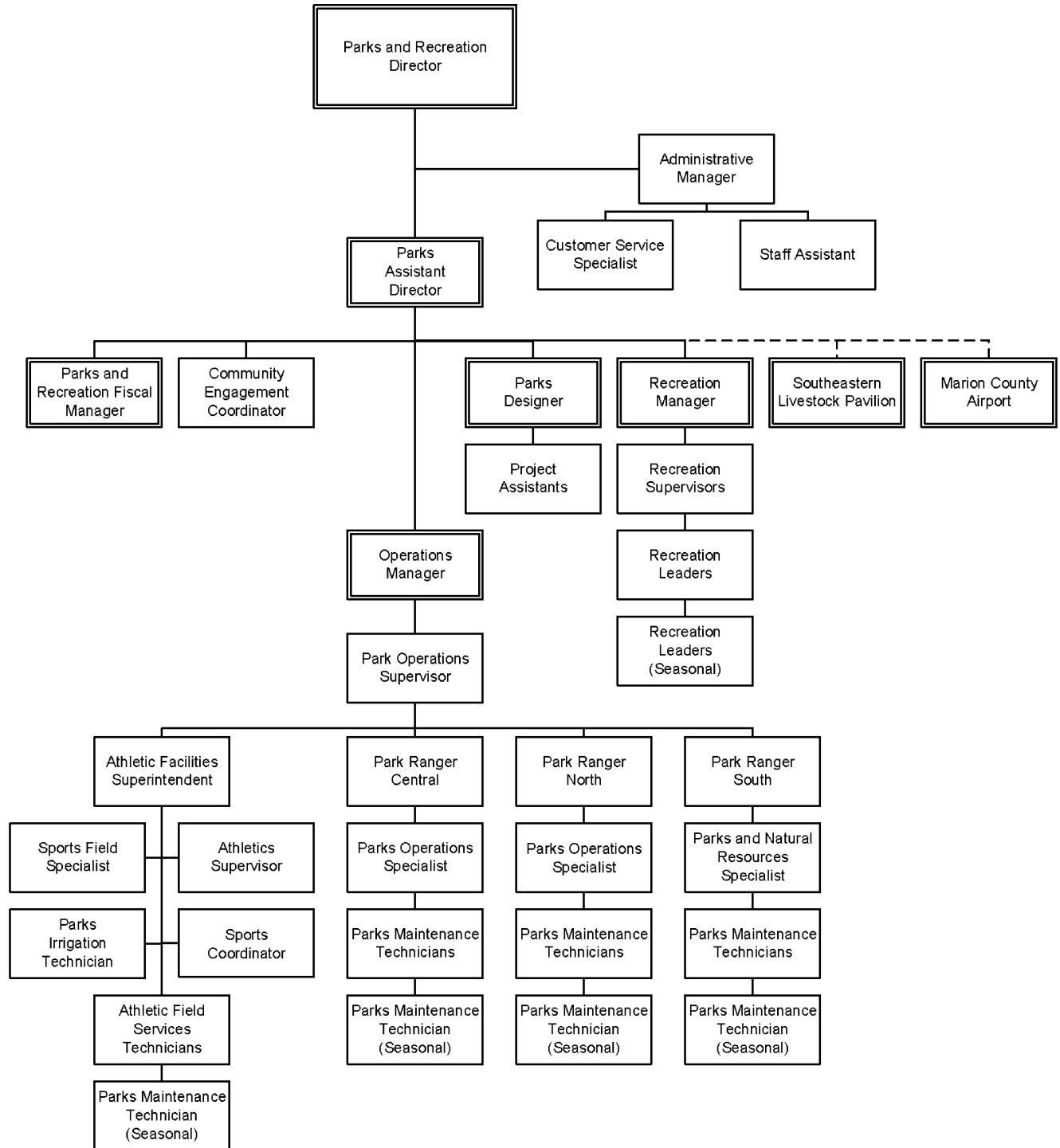
**Cost Center: Cooperative Extension Service
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	824,535	983,595	983,595	1,070,928
Operating	172,887	192,513	192,513	191,799
Capital	38,474	13,380	13,380	13,045
Debt Service	4,055	0	0	0
Grants and Aid	20,200	20,200	20,200	20,200
Total Cooperative Extension Service Expenditures	1,060,151	1,209,688	1,209,688	1,295,972

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
County Extension Director	1.00	1.00	1.00
Cooperative Extension State County	10.00	10.00	10.00
Extension Program Assistant	4.00	4.00	4.00
Budget and Administrative Coordinator	1.00	0.00	0.00
Budget and Administrative Coordinator	0.00	1.00	1.00
Total Cooperative Extension Service Full Time Equivalents	16.00	16.00	16.00

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Parks & Recreation





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 and/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. 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 improve guest experience by providing safer, more inclusive facilities that meet our rapidly growing community's current and future needs. The Department will develop and implement proactive and preventative maintenance planning, identifying accessible, inclusive improvement opportunities, and continue to focus on organizational culture, with an emphasis on continually improving our delivery of customer service. The Department will work to update the Board-approved 2016 Parks and Recreation Master Plan to reflect the current needs of the community and growth population. Establish consistent positive communication practices with our customers to obtain input regarding recreation program offerings and services. Reclassification of an Administrative Coordinator to an Administrative Manager aligns current workload and offsets complex administrative workload 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 FY26 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

DG2: Average number of attendees per event/program

The Department has continued to expand recreation events and programs to the community. The FY26 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 quick address and rectify issues.

DG4: Complete 100 acres of management with prescribed fire burns

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.

DG5: Employee Turnover



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Public Services
Division: Parks and Recreation**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Bellevue Sportsplex	301,620	613,684	613,684	387,209
Other Recreation Programs	118,061	1,442,645	1,942,645	154,086
Parks and Recreation	5,358,703	6,117,280	6,264,280	6,428,232
Parks and Recreation Fees	1,982,840	6,371,548	6,433,452	2,511,814
Total Parks and Recreation	7,761,224	14,545,157	15,254,061	9,481,341

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Bellevue Sportsplex	2.00	2.00	2.00
Other Recreation Programs	1.00	1.00	1.00
Parks and Recreation	52.75	53.75	53.75
Parks and Recreation Fees	7.00	7.00	7.00
Total Parks and Recreation	62.75	63.75	63.75

<u>Division Performance Measures</u>	<u>Indicator</u>	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1C: Percentage increase of internal promotions through training and leadership development	Effectiveness	8.00	8.00	10.00	12.00
SG1D: Percentage of surveys returned with responses	Effectiveness	5.00	20.00	30.00	30.00
DG1: Percent of programs that met minimum participation requirements	Efficiency	82.00	92.00	93.00	85.00
DG2: Average number of attendees per event/program	Effectiveness	48.00	86.00	89.00	50.00
DG3: Percentage of Emergency/high priority work order completion within 72 hours	Effectiveness	64.00	60.00	80.00	70.00
DG4: Complete 100 acres of management with prescribed fire burns	Outcome	0.00	100.00	100.00	130.00
DG5: Employee turnover rate annually	Effectiveness	10.00	10.00	10.00	10.00

**Cost Center: Bellevue Sportsplex
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	129,867	165,242	165,242	171,307
Operating	138,308	148,442	148,442	165,902
Capital	33,445	300,000	300,000	50,000
Total Bellevue Sportsplex Expenditures	301,620	613,684	613,684	387,209

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Athletic Field Services Technician	2.00	2.00	0.00
Athletic Field Services Technician	0.00	0.00	2.00
Total Bellevue Sportsplex Full Time Equivalents	2.00	2.00	2.00



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Other Recreation Programs
Funding Source: General Fund**

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Personnel	78,455	110,475	110,475	113,716
Operating	34,602	42,564	42,564	40,370
Capital	5,004	1,289,606	1,789,606	0
Total Other Recreation Programs Expenditures	118,061	1,442,645	1,942,645	154,086

<u>FTE Summary</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>
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 2026 Proposed Budget**

**Cost Center: Parks and Recreation
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	3,582,717	4,135,197	4,135,197	4,357,757
Operating	1,756,219	1,972,083	2,119,083	2,060,475
Capital	3,320	0	0	0
Debt Service	13,947	0	0	0
Grants and Aid	2,500	10,000	10,000	10,000
Total Parks and Recreation Expenditures	5,358,703	6,117,280	6,264,280	6,428,232

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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	1.00	1.00
Parks and Recreation Assistant Director	1.00	1.00	1.00
Recreation Supervisor	2.00	2.00	2.00
Athletic Supervisor	1.00	1.00	1.00
Parks and Recreation Fiscal Manager	0.00	1.00	1.00
Project Assistant	2.00	2.00	2.00
Parks Irrigation Technician	1.00	1.00	0.00
Parks Irrigation Technician	0.00	0.00	1.00
Parks Designer	1.00	1.00	1.00
Parks and Natural Resources Specialist	1.00	1.00	0.00
Parks and Natural Resources Specialist	0.00	0.00	1.00
Recreation Manager	1.00	1.00	1.00
Park Ranger	3.00	3.00	3.00
Parks Operations Specialist	2.00	0.00	0.00
Parks Operations Specialist	0.00	2.00	2.00
Sports Field Specialist	1.00	1.00	1.00
Administrative Services Coordinator	1.00	0.00	0.00
Administrative Services Coordinator	0.00	1.00	0.00
Community Engagement Coordinator	0.00	1.00	1.00
Community Engagement Coordinator	1.00	0.00	0.00
Sports Coordinator	0.00	1.00	1.00
Sports Coordinator	1.00	0.00	0.00
Administrative Staff Assistant	1.00	0.00	0.00
Staff Assistant IV	1.00	1.00	1.00
Administrative Manager	0.00	0.00	1.00
Customer Service Specialist	1.00	1.00	1.00
Athletic Field Services Technician	6.00	6.00	0.00
Athletic Field Services Technician	0.00	0.00	6.00
Park Maintenance Technician	21.75	21.75	0.00
Park Maintenance Technician	0.00	0.00	21.75
Total Parks and Recreation Full Time Equivalents	52.75	53.75	53.75



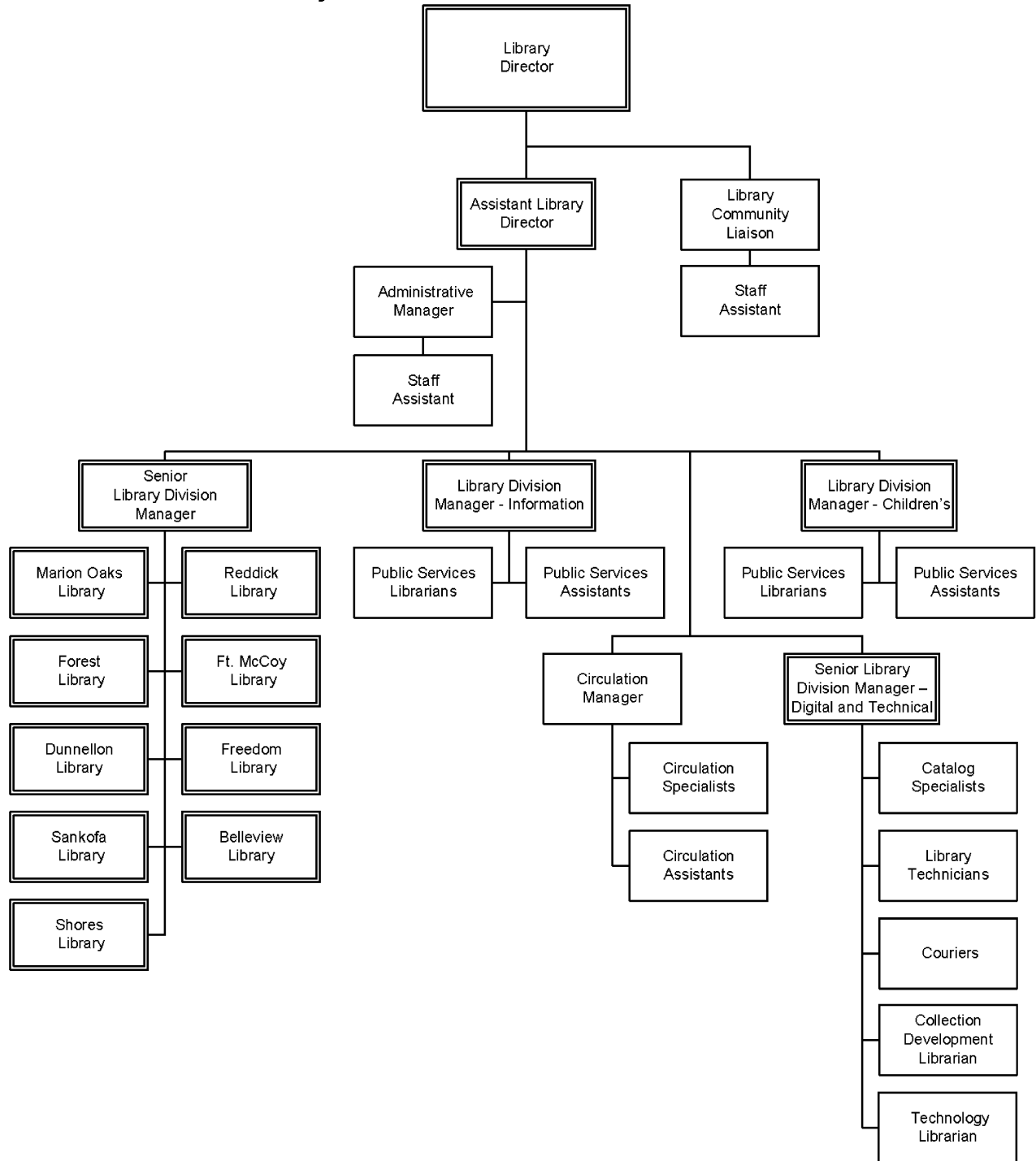
**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Parks and Recreation Fees
Funding Source: Parks and Recreation Fees Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	775,873	842,547	842,547	858,638
Operating	354,447	652,111	544,826	645,147
Capital	784,397	4,876,890	5,046,079	1,008,029
Debt Service	28,443	0	0	0
Interfund Transfers	39,680	0	0	0
Total Parks and Recreation Fees Expenditures	1,982,840	6,371,548	6,433,452	2,511,814
<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed	
Recreation Leader	7.00	7.00	7.00	
Total Parks and Recreation Fees Full Time Equivalents	7.00	7.00	7.00	

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Public Library





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 FY 2025/26 include the incorporation of operating expenses for the new public library service point in the Silver Spring Shores area, as well as the full staffing and operation of the newly expanded Freedom Public Library (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 2026 Proposed Budget**

Public Services **Division: Public Library System**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Marion County Public Library System	<u>8,991,301</u>	<u>11,536,489</u>	<u>11,536,489</u>	<u>12,418,127</u>
Total Public Library System	<u>8,991,301</u>	<u>11,536,489</u>	<u>11,536,489</u>	<u>12,418,127</u>

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Marion County Public Library System	<u>107.12</u>	<u>110.49</u>	<u>122.49</u>
Total Public Library System	<u>107.12</u>	<u>110.49</u>	<u>122.49</u>

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1D-SG1E: Number of reaches to Words newsletter per capita	Effectiveness	2.46	0.17	2.47	3.03
SG2: Library square footage per capita	Effectiveness	0.28	0.28	0.28	0.35
DG1: Items checked out per capita	Effectiveness	2.46	2.04	2.15	2.45
DG2: Percent of staff found the Staff Development session to meet their needs and interest	Outcome	92.00	87.00	90.00	92.00
DG2: Percent of participants found Ready to Read Expo useful	Outcome	98.00	91.40	95.00	95.00
DG3: Average number of attendees per programs offered	Outcome	21.00	24.00	25.00	22.00



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

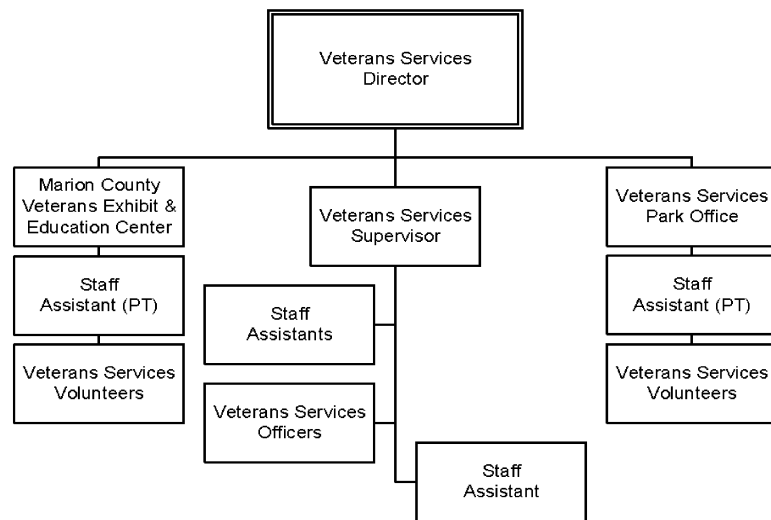
**Cost Center: Marion County Public Library System
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	7,137,162	8,638,487	8,638,487	9,633,308
Operating	1,343,479	1,561,558	1,616,558	1,489,213
Capital	467,856	665,000	610,000	624,162
Debt Service	42,804	0	0	0
Non-operating	0	671,444	671,444	671,444
Total Marion County Public Library System Expenditures	8,991,301	11,536,489	11,536,489	12,418,127

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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	1.00	1.00	2.00
Branch Library Supervisor II	5.00	6.00	6.00
Public Services Librarian I	16.00	16.00	21.00
Public Services Librarian II	11.00	11.00	13.00
Public Services Librarian III	6.00	6.00	7.00
Collection Development Librarian	1.00	1.00	1.00
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	27.86	30.23	30.23
Circulation Specialist	7.00	7.00	8.00
Circulation Assistant	12.00	12.00	14.00
Library Technician II	3.00	3.00	3.00
Courier	1.26	1.26	0.00
Courier	0.00	0.00	1.26
Total Marion County Public Library System Full Time Equivalents	107.12	110.49	122.49

**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Veterans Services





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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. 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 2026 Proposed Budget**

**Public Services
Division: Veterans Services**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Veterans Service Office	732,041	820,266	835,266	876,059
Total Veterans Services	732,041	820,266	835,266	876,059

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1C: Annual Staff training sessions	Effectiveness	10.00	12.00	15.00	15.00
DG1: Average number of days from submission time to compensation time	Effectiveness	25.00	60.00	45.00	40.00
DG2: Average number of attendees at Annual Training brief to update Veterans on new benefits	Effectiveness	10.00	15.00	15.00	15.00
DG3: Annual number of speaking engagements	Outcome	15.00	25.00	30.00	25.00

**Cost Center: Veterans Service Office
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	657,812	718,866	718,866	774,008
Operating	43,182	73,400	88,400	74,051
Capital	922	0	0	0
Debt Service	6,129	0	0	0
Grants and Aid	23,996	28,000	28,000	28,000
Total Veterans Service Office Expenditures	732,041	820,266	835,266	876,059

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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	4.00
Veterans Services Specialist	1.00	1.00	0.00
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 2026 Proposed 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 2026 Proposed Budget**

**Public Services
Division: Economic Development**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Industry Development	310,953	1,249,788	1,249,788	676,032
Total Economic Development	310,953	1,249,788	1,249,788	676,032

**Cost Center: Industry Development
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	0	50,000	50,000	0
Grants and Aid	310,953	1,199,788	1,199,788	676,032
Total Industry Development Expenditures	310,953	1,249,788	1,249,788	676,032



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 2026 Proposed Budget**

**Public Services
Division: Economic Recovery**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Affordable Housing Initiatives	1,293,156	510,207	510,207	0
Fiscal Recovery and Development	536,793	10,409,023	10,409,023	2,676,066
Utilities Line Extensions	19,627,417	40,653,974	40,653,974	0
Total Economic Recovery	21,457,366	51,573,204	51,573,204	2,676,066

**Cost Center: Affordable Housing Initiatives
Funding Source: American Rescue Plan Local Fiscal Recovery Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	1,293,156	510,207	510,207	0
Total Affordable Housing Initiatives Expenditures	1,293,156	510,207	510,207	0

**Cost Center: Fiscal Recovery and Development
Funding Source: American Rescue Plan Local Fiscal Recovery Fund**

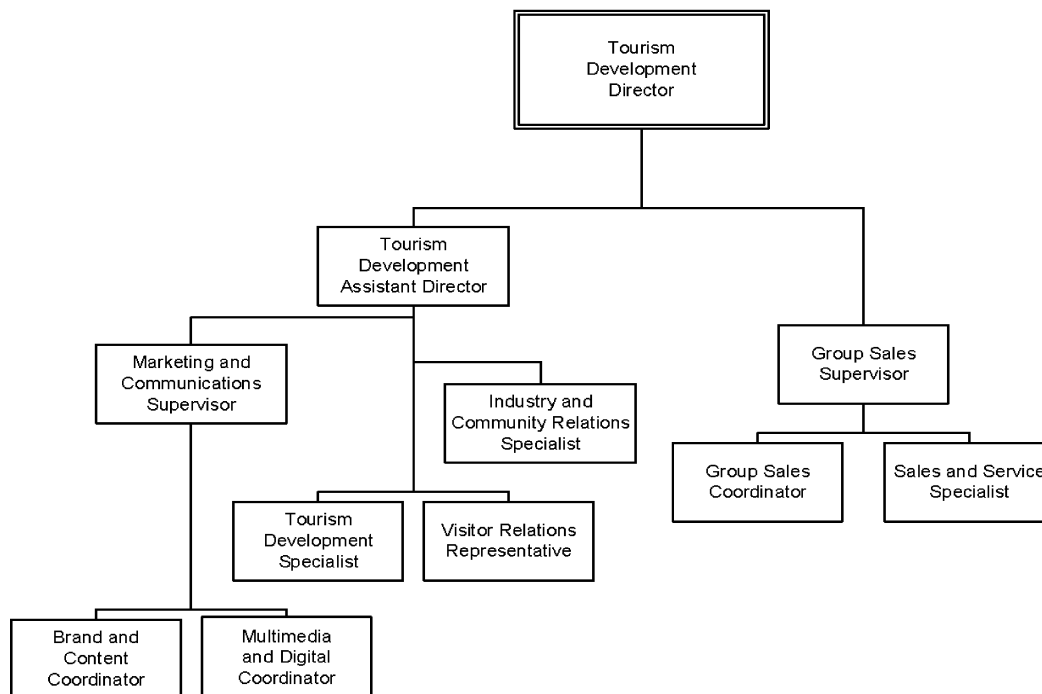
<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	500	364,243	364,243	0
Grants and Aid	536,293	2,311,821	2,311,821	0
Non-operating	0	7,732,959	7,732,959	2,676,066
Total Fiscal Recovery and Development Expenditures	536,793	10,409,023	10,409,023	2,676,066

**Cost Center: Utilities Line Extensions
Funding Source: American Rescue Plan Local Fiscal Recovery Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	19,627,417	40,653,974	40,653,974	0
Total Utilities Line Extensions Expenditures	19,627,417	40,653,974	40,653,974	0

Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

Tourist Development





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 3 of the Tourist Development 2024-2028 Operational Plan, Year 3 of the Long-Range Tourism Plan and Year 5 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 objective under Organizational Excellence is to align staff responsibilities and roles with strategic priorities and initiatives. As such, the following personnel changes are being proposed: a reclassification of Tourism Development Manager to Tourism Development Assistant Director, as well as a pay grade adjustment for the 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 2026 Proposed Budget**

Public Services **Division: Tourist Development**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Visitors and Convention Bureau	9,704,795	14,882,524	14,882,524	10,485,155
Total Tourist Development	9,704,795	14,882,524	14,882,524	10,485,155

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Visitors and Convention Bureau	9.00	11.00	11.00
Total Tourist Development	9.00	11.00	11.00

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1E: Annual conversion rate (Visitors in Market/Media Impressions)	Effectiveness	1.59	2.55	1.63	1.67
SG1E: Annual media spend to visitor spend ratio	Efficiency	444.27	472.84	458.64	430.95
DG1: Average monthly hotel room night demand	Outcome	147,917.00	94,416.00	97,721.00	153,094.00
DG2: Request For Proposal's (RFP) sent annually	Output	18.00	35.00	23.00	29.00
DG3: Increase average monthly estimated economic impact of RFPs sent by 3%	Outcome	402,481.79	0.00	414,556.24	426,992.92
DG4: Increase average monthly value of published earned media placements by 3%	Outcome	68.00	71.00	90.00	119.00
DG5: Average monthly value of published earned media placements	Outcome	550,941.91	0.00	567,470.06	584,494.16



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

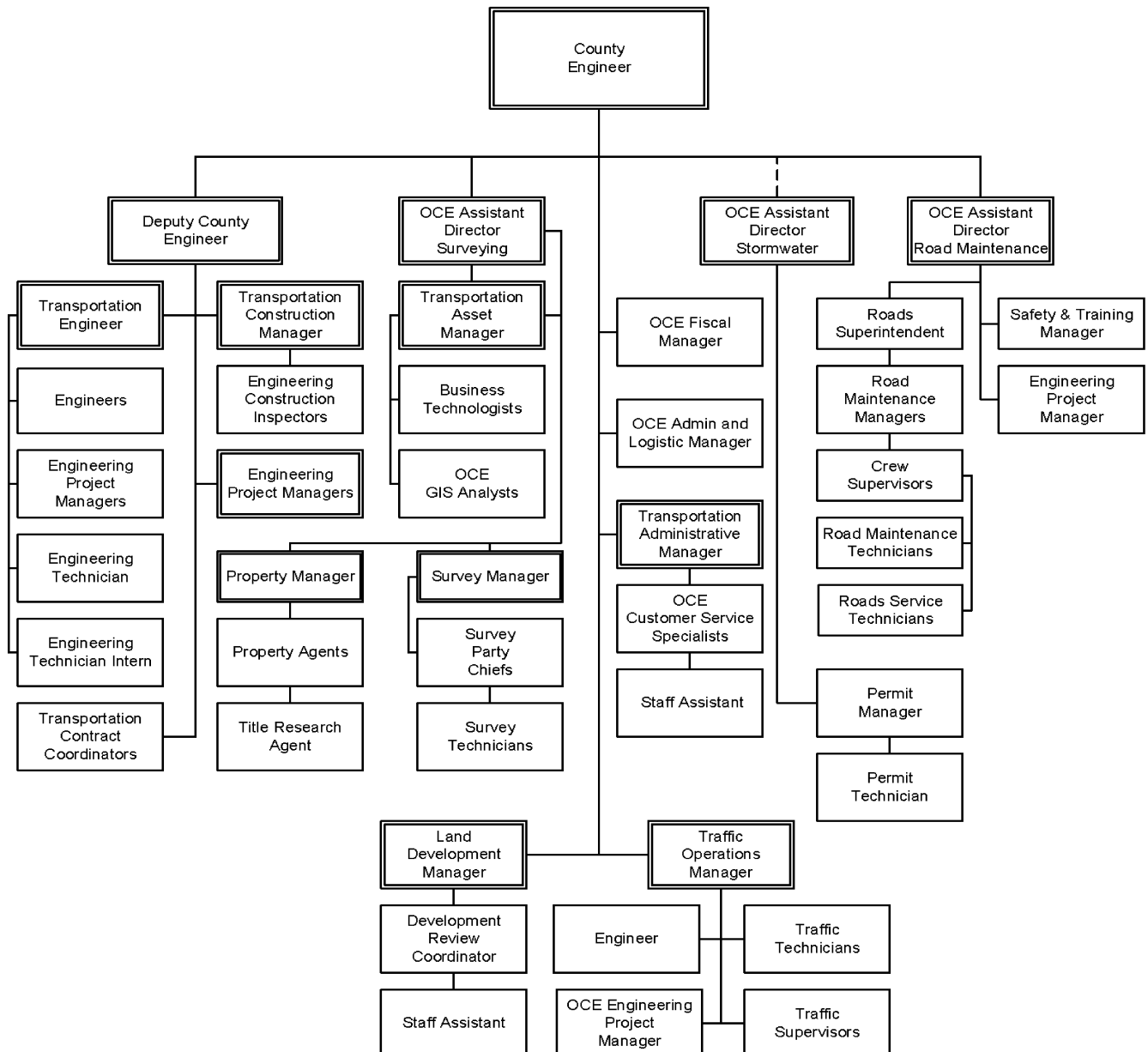
**Cost Center: Visitors and Convention Bureau
Funding Source: Tourist Development Tax**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	800,247	1,017,960	1,017,960	1,058,924
Operating	3,480,628	5,476,555	5,423,420	4,553,290
Capital	5,416,890	6,791,144	6,791,144	0
Debt Service	7,030	0	0	0
Non-operating	0	0	0	2,872,941
Interfund Transfers	0	0	500,000	0
Reserves	0	1,596,865	1,150,000	2,000,000
Total Visitors and Convention Bureau Expenditures	9,704,795	14,882,524	14,882,524	10,485,155

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Tourism Development Director	1.00	1.00	1.00
Tourism Development Assistant Director	0.00	0.00	1.00
Tourism Development Manager	1.00	1.00	0.00
Industry Community Relations Specialist	0.00	1.00	1.00
Brand and Content Coordinator	1.00	1.00	0.00
Marketing and Communications Supervisor	1.00	1.00	1.00
Brand and Content Coordinator	0.00	0.00	1.00
Multimedia Digital Coordinator	0.00	1.00	1.00
Visitor Relations Representative	1.00	1.00	1.00
Tourism Development Specialist	1.00	1.00	1.00
Sales and Service Specialist	1.00	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	9.00	11.00	11.00

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Office of the
County Engineer





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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:

The 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.). Office of the County Engineer 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. Office of the County Engineer has the responsibility to respond, evaluate, and repair these issues.

Ocala Marion County Transit: SunTran will provide fixed-route and complimentary ADA Paratransit services for Ocala and Marion County.

BUDGET PRIORITIES:

The Office of the County Engineer's FY 2025-26 budget is significantly reduced from the previous fiscal year. With the understanding that Transportation Maintenance Fund revenue is not expected to rise significantly in FY 2025-26, effort was made to reduce funding requests wherever reasonable. Several changes to the organizational structure and staffing levels were implemented in FY 2024-25, and several additional staff are being requested in this budgeting cycle. These include a new Engineer and a new Engineering Construction Inspector in the Design and Project Management section. Also assistant director level staff are being reclassified into updated position titles to better reflect their duties. Other items of note in this budgeting cycle include funding in Operating Supplies to replace aging furniture in OCE offices and facilitate better use of space for new staff, as well as an item in Computer Software to facilitate the implementation of the new DigEPlans software, necessitated by the continued rollout of the Tyler system. 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. Of note is a request for new RTK and Total Stations, which will replace aging survey equipment and allow for much more efficient workflow. 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.

Ocala Marion County Transit: On September 19, 2023, the City of Ocala and Marion County reaffirmed their partnership by signing an updated agreement to manage SunTran through September 30, 2027. This agreement includes a revised budget process to meet annual operating needs. For FY 2026, the City proposes maintaining the current funding structure, with Ocala covering 75% of operating costs (\$606,700) and Marion County contributing 25% (\$202,234). An increase of \$3,096 in the county's contribution is proposed to maintain service quality and address rising costs. This adjustment is necessary to offset inflation, retain employees, attract new talent, and ensure reliable service. Investing in SunTran will strengthen Ocala and Marion County public transit, providing residents with a high-quality, sustainable transportation system.



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 Administration 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

Ocala Marion County Transit: SunTran is committed to improving public transit by making it more accessible, efficient, and reliable while addressing community needs. As we plan for Fiscal Year 2026 and beyond, continued support will be essential to enhancing our services. Our key goals include expanding transit access for residents and visitors, making the system easier to use, ensuring financial stability through cost-effective operations, promoting sustainability and equity, and increasing community engagement to build support for public transit.



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Public Works
Division: Transportation**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Ocala Marion County Transit	188,903	199,138	199,138	202,234
Road Construction 20% Gas Tax	1,439,362	5,516,067	5,516,067	1,151,632
Transportation	19,344,100	23,975,903	23,975,903	20,545,664
Total Transportation	20,972,365	29,691,108	29,691,108	21,899,530

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Transportation	179.04	179.04	184.29
Total Transportation	179.04	179.04	184.29

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1D: Average PCI score of maintained paved roads annually	Effectiveness	73.16	68.00	70.00	75.00
SG2B: Five year average annual value of Road Construction Program in millions	Output	41.50	35.90	33.60	40.00
DG1: Signs meeting Florida Highway Administration retro reflectivity standards	Effectiveness	74.00	60.00	80.00	80.00
DG2: Average time taken to resolve a service request in days	Efficiency	18.00	14.00	14.00	14.00

**Cost Center: Ocala Marion County Transit
Funding Source: County Transportation Maintenance Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	188,903	199,138	199,138	202,234
Total Ocala Marion County Transit Expenditures	188,903	199,138	199,138	202,234

**Cost Center: Road Construction 20% Gas Tax
Funding Source: 20% Gas Tax Construction Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	1,439,362	5,516,067	5,516,067	1,151,632
Total Road Construction 20% Gas Tax Expenditures	1,439,362	5,516,067	5,516,067	1,151,632



Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

Cost Center: Transportation Funding Source: County Transportation Maintenance Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	11,282,222	13,969,912	13,969,912	15,320,015
Operating	5,467,549	5,894,083	5,894,083	4,250,135
Capital	2,497,209	4,111,408	4,111,408	975,014
Debt Service	97,120	0	0	0
Grants and Aid	0	500	500	500
Total Transportation Expenditures	19,344,100	23,975,903	23,975,903	20,545,664

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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	1.00	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
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	1.00	1.00	1.00
Assistant County Engineer Road Maintenance	1.00	1.00	0.00
Transportation Engineer	1.00	1.00	1.00
Engineering Construction Inspector	10.00	10.00	0.00
Engineer	3.00	3.00	4.00
Engineering Construction Inspector	0.00	0.00	11.00
OCE Assistant Director	0.00	0.00	2.25
Survey Technician	2.00	2.00	0.00
Survey Technician	0.00	0.00	2.00
Traffic ATMS Signal Supervisor	1.00	1.00	1.00
County Surveyor	1.00	1.00	0.00
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
Property Manager	1.00	1.00	1.00
County Engineer Geographic Information Systems Analyst	1.00	1.00	1.00
Survey Manager	0.00	0.00	1.00
Permit Manager	0.00	0.00	1.00
Traffic Sign Shop Technician	1.00	1.00	0.00
Survey Party Chief	2.00	2.00	2.00
Traffic Sign Shop Technician	0.00	0.00	1.00
Traffic Engineering Technician	1.00	1.00	1.00
Traffic Signal Technician	4.00	4.00	0.00
Traffic Signal Technician	0.00	0.00	4.00
Transportation Construction Manager	1.00	1.00	1.00
Traffic Maintenance Technician	9.00	9.00	0.00
Traffic Maintenance Technician	0.00	0.00	9.00
Transportation Contract Coordinator	1.00	2.00	2.00

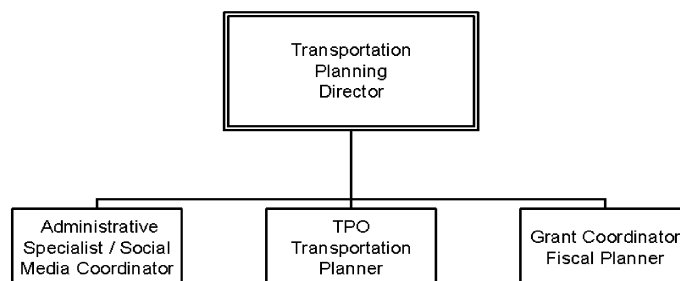


**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

<u>FTE Summary</u>	<u>FY 2024 Adopted</u>	<u>FY 2025 Adopted</u>	<u>FY 2026 Proposed</u>
Land Management Agent	1.00	0.00	0.00
Development Review Coordinator	1.00	0.00	2.00
Executive Coordinator	0.27	0.27	0.27
Property Agent	0.00	1.00	2.00
Title Research Agent	0.00	0.00	1.00
Permit Technician	0.00	0.00	1.00
Administrative Staff Assistant	1.00	0.00	0.00
Staff Assistant IV	3.00	3.00	2.00
Budget and Administrative Coordinator	1.00	0.00	0.00
County Engineer Customer Service Specialist	7.00	7.00	7.00
County Engineer Fiscal Manager	0.00	1.00	1.00
Heavy Equipment Operator	20.00	20.00	0.00
Roads Maintenance Technician IV	0.00	0.00	15.00
Roads Maintenance Technician III	0.00	0.00	35.00
Roads Maintenance Technician II	0.00	0.00	25.00
County Engineer Medium Equipment Operator	25.00	25.00	0.00
Highway Maintenance Technician	11.00	11.00	0.00
Roads Maintenance Technician I	0.00	0.00	11.00
Right of Way Maintenance Technician	12.00	12.00	0.00
Light Equipment Operator	21.00	21.00	0.00
Transportation Service Technician	4.00	4.00	0.00
Roads Services Technician	0.00	0.00	4.00
Total Transportation Full Time Equivalents	179.04	179.04	184.29

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

**Transportation
Planning
Organization**





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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:

Develop an Active Transportation Plan

Develop a new five-year Transportation Disadvantaged Service Plan (TDSP)

Complete the annual development of the FY 26 to FY 30 Transportation Improvement Program (TIP)

Complete the annual List of Priority Projects (LOPP)

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 2026 Proposed Budget**

Public Works

Division: Transportation Planning Organization

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
TPO Federal Highway Administration	669,900	1,011,323	1,011,323	773,912
TPO Federal Transit Administration	5,094	77,989	77,989	73,668
TPO Transportation Disadvantaged	25,779	30,735	30,735	32,484
Total Transportation Planning Organization	700,773	1,120,047	1,120,047	880,064

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
TPO Federal Highway Administration	4.77	3.76	3.75
TPO Transportation Disadvantaged	0.23	0.24	0.25
Total Transportation Planning Organization	5.00	4.00	4.00

**Cost Center: TPO Federal Highway Administration
Funding Source: TMF Transportation Planning Organization**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	403,638	436,819	436,819	460,441
Operating	263,127	574,504	574,504	313,471
Debt Service	3,135	0	0	0
Total TPO Federal Highway Administration Expenditures	669,900	1,011,323	1,011,323	773,912

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Transportation Planning Director	0.96	0.96	0.97
TPO Transportation Planner	0.99	0.98	0.97
TPO Principal Transportation Planner	0.99	0.00	0.00
Grants Coordinator and Fiscal Planner	0.87	0.86	0.84
Administrative Specialist III Social Media Coord	0.96	0.96	0.97
Total TPO Federal Highway Administration Full Time Equivalents	4.77	3.76	3.75

**Cost Center: TPO Federal Transit Administration
Funding Source: TMF Transportation Planning Organization**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	5,094	0	0	0
Operating	(729)	0	0	0
Debt Service	729	0	0	0
Reserves	0	77,989	77,989	73,668
Total TPO Federal Transit Administration Expenditures	5,094	77,989	77,989	73,668



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: TPO Transportation Disadvantaged
Funding Source: TMF Transportation Planning Organization**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	22,638	26,052	26,052	27,820
Operating	3,141	4,683	4,683	4,664
Total TPO Transportation Disadvantaged Expenditures	25,779	30,735	30,735	32,484

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Transportation Planning Director	0.04	0.04	0.03
TPO Transportation Planner	0.01	0.02	0.03
TPO Principal Transportation Planner	0.01	0.00	0.00
Grants Coordinator and Fiscal Planner	0.13	0.14	0.16
Administrative Specialist III Social Media Coord	0.04	0.04	0.03
Total TPO Transportation Disadvantaged Full Time Equivalents	0.23	0.24	0.25



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Public Works

Division: Other Road Improvements

<u>Division Expenditure Budget Summary</u>		FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Road Capital		0	2,012,571	2,012,571	0
Total Other Road Improvements		0	2,012,571	2,012,571	0

**Cost Center: Road Capital
Funding Source: General Fund**

<u>Expenditures</u>		FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital		0	300,000	300,000	0
Total Road Capital Expenditures		0	300,000	300,000	0

**Cost Center: Road Capital
Funding Source: American Rescue Plan LATCF Fund**

<u>Expenditures</u>		FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital		0	1,712,571	1,712,571	0
Total Road Capital Expenditures		0	1,712,571	1,712,571	0



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 2026 Proposed Budget**

**Public Works
Division: Property Management**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Property Engineering Services	72,478	96,646	96,646	80,002
Total Property Management	72,478	96,646	96,646	80,002

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG4A: Parcels acquired through right of way acquisition process annually	Effectiveness	28.00	50.00	100.00	50.00
SG4A: Percentage of parcels acquired without requiring eminent domain proceedings	Effectiveness	100.00	100.00	100.00	100.00
SG4A: Percentage over/under actual cost of parcel acquired vs appraised value annually	Efficiency	15.00	20.00	20.00	20.00
SG4A: Percentage over/under actual cost of parcel acquired vs fair market value annually	Efficiency	42.00	30.00	30.00	45.00
DG1: Marion County properties sold through surplus sales annually	Output	4.00	20.00	31.00	5.00

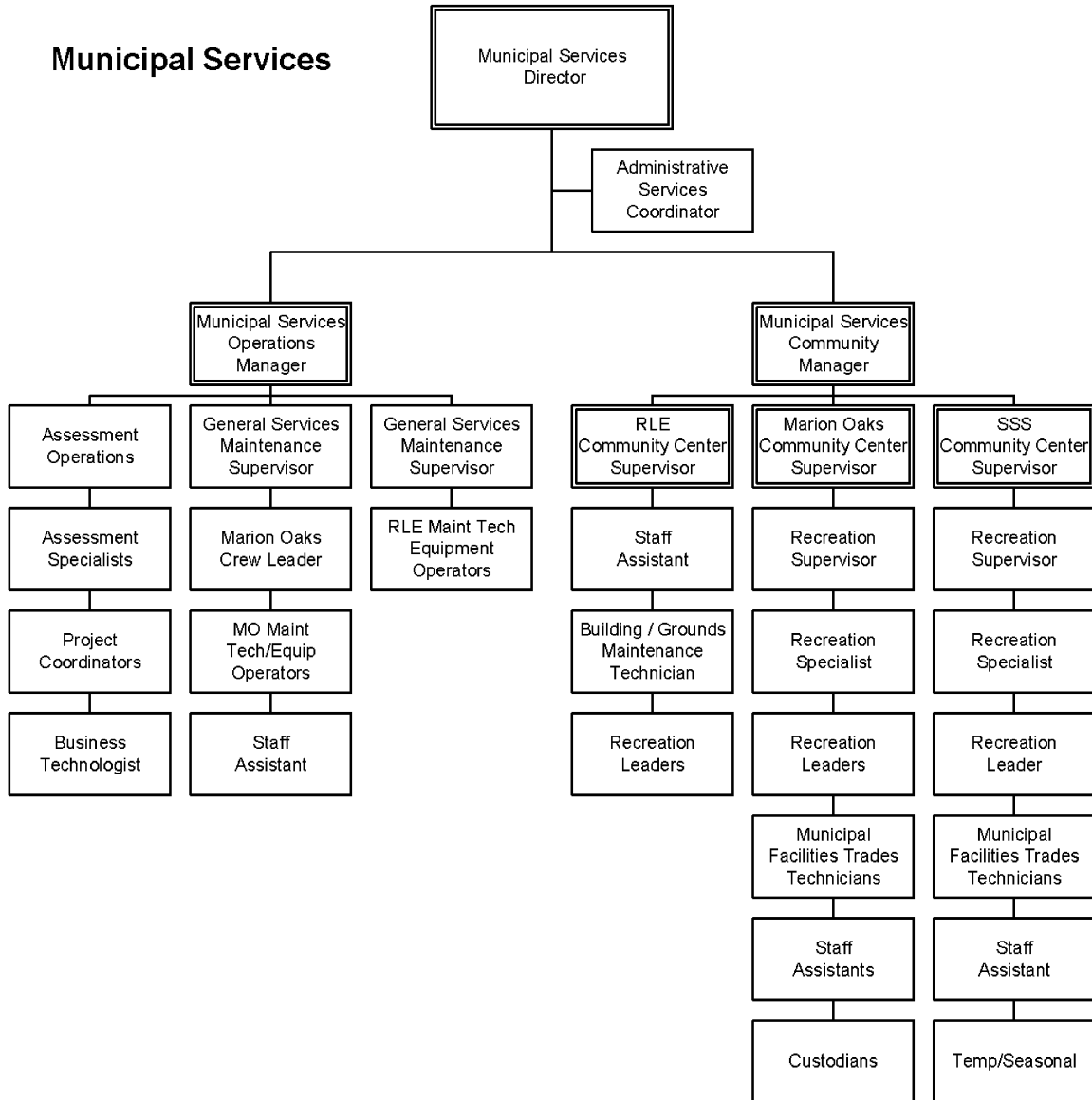
**Cost Center: Property Engineering Services
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	69,298	72,838	72,838	66,877
Operating	3,180	23,808	23,808	13,125
Total Property Engineering Services Expenditures	72,478	96,646	96,646	80,002

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Land Management Agent	1.00	0.00	0.00
Property Agent	0.00	1.00	1.00
Total Property Engineering Services Full Time Equivalents	1.00	1.00	1.00

Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

Municipal Services





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 Municipal Services 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 Municipal Services 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 Municipal Services department is comprised of several specialized teams, including Municipal Services, 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 Municipal Services 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 Municipal Services 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 Municipal Services 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:

Municipal Services' 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 Municipal Services Department with the County's overall organization.

As part of our ongoing efforts to streamline operations and allocate resources more efficiently, we have evaluated the workload and processes of the Operations Manager and Community Manager. Based on this assessment, we have determined that the responsibilities previously assigned to the full-time Project Supervisor can be effectively managed within the existing structure. As a result, we have eliminated the full-time Project Supervisor position, reducing personnel costs while maintaining operational effectiveness. This adjustment allows us to optimize staff resources, enhance productivity, and align expenditures with departmental priorities.

GOALS:

SG3A: Foster Economic Growth by providing safer, more vibrant, and desirable communities while enhancing our citizen's quality of life. Municipal Services 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 2026 Proposed Budget**

Public Works

Division: Municipal Services

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Assessments Public Assistance	21,702	25,000	25,000	25,000
Municipal Services	631,763	879,839	879,839	833,675
Total Municipal Services	653,465	904,839	904,839	858,675

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Municipal Services	7.84	8.84	7.84
Total Municipal Services	7.84	8.84	7.84

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG3A: Cost per mile to construct subdivision roads	Efficiency	965,189.00	1,046,000.00	1,000,000.00	1,000,000.00
SG3A: Cost per mile to overlay/resurface subdivision roads	Efficiency	375,174.00	370,000.00	370,000.00	375,000.00
SG3A: Cost per mile to reclaim/resurface subdivision roads	Efficiency	476,326.00	475,000.00	475,000.00	425,000.00
SG3A: Cost per mile to regrade subdivision roads	Efficiency	3,500.00	3,600.00	3,600.00	3,600.00
DG1: Number of MSBUs/MSTUs managed per FTE	Effectiveness	8.50	8.50	9.50	9.50
DG2: Average number of citizens attending community meetings	Outcome	20.00	10.00	15.00	20.00

**Cost Center: Assessments Public Assistance
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	21,702	25,000	25,000	25,000
Total Assessments Public Assistance Expenditures	21,702	25,000	25,000	25,000



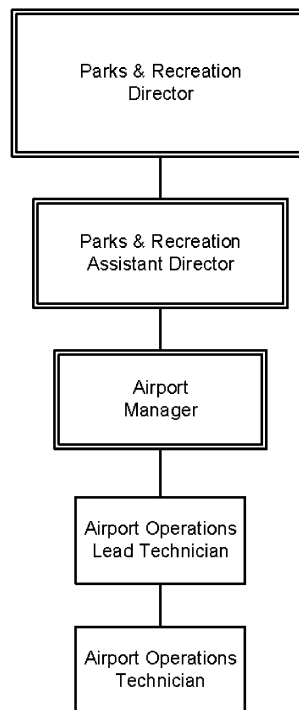
Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Cost Center: Municipal Services
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	582,011	766,045	766,045	670,947
Operating	42,491	90,024	90,024	76,728
Capital	0	23,770	23,770	86,000
Debt Service	7,261	0	0	0
Total Municipal Services Expenditures	631,763	879,839	879,839	833,675

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Municipal Services Director	1.00	1.00	1.00
Assessment Specialist I	0.50	1.50	1.50
Assessment Specialist II	1.00	1.00	1.00
Municipal Services Project Supervisor	1.00	1.00	0.00
Municipal Services Operations Manager	0.34	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	0.00	0.00
Administrative Services Coordinator	0.00	1.00	1.00
Total Municipal Services Full Time Equivalents	7.84	8.84	7.84

**Marion County
Airport**





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 FY26. This project will increase aviation services and operational safety at the Airport.

GOALS:

SG1D: Customer Experience - Customer Service

Additional 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

Focus on expanding airfield operations and improvements that will increase and attract new businesses and users to the airport.

DG2: Airport lease occupancy rate

Prioritize 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 FY26 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

Prioritize 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 2026 Proposed Budget**

**Public Works
Division: Airport**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Marion County Airport	1,357,047	8,564,681	8,817,702	6,096,672
Total Airport	1,357,047	8,564,681	8,817,702	6,096,672

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Marion County Airport	3.00	3.00	3.00
Total Airport	3.00	3.00	3.00

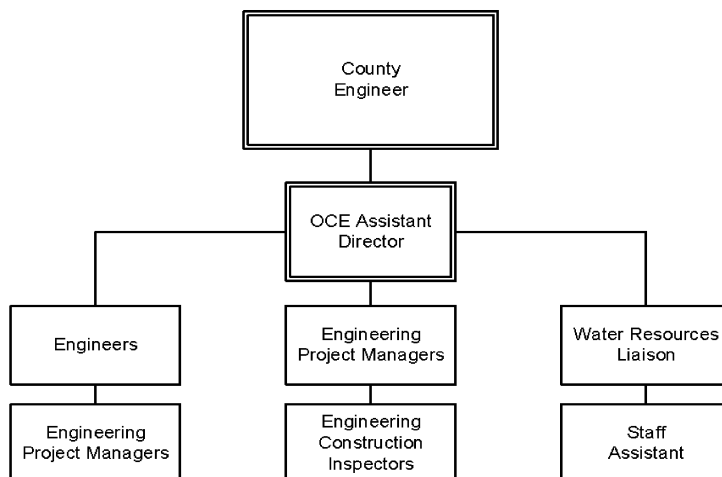
<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1D: Percentage of surveys returned with responses	Effectiveness	8.00	10.00	20.00	20.00
DG1: Number of aircrafts utilizing airport per Vir Tower reporting	Input	3,033.00	22,000.00	24,200.00	32,500.00
DG2: Airport lease occupancy rate (number of days occupied/total number of days)	Efficiency	98.50	98.00	99.00	99.00
DG3: Annual employee turnover rate	Effectiveness	33.00	33.00	33.00	33.00
DG4: Average number of transactions utilizing the fuel system per day	Outcome	2.69	9.94	10.94	8.50

**Cost Center: Marion County Airport
Funding Source: Marion County Airport Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	238,808	250,014	250,014	271,485
Operating	561,246	669,039	669,039	667,315
Capital	521,993	7,503,643	7,756,664	5,012,558
Interfund Transfers	35,000	35,000	35,000	35,000
Reserves	0	106,985	106,985	110,314
Total Marion County Airport Expenditures	1,357,047	8,564,681	8,817,702	6,096,672

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 2026 Proposed 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. 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. A change to the organizational structure of the division in FY 25 added a position that is 50% funded by the Stormwater Fund. In the FY 26 budget an additional Project Manager is being added to assist in the increasing volume of Stormwater Plan reviews and the Stormwater Engineer is being reclassified to OCE Assistant Director for Stormwater. A change to the pay allocation for this position will also be enacted to account for its new supervisory responsibilities outside of the Stormwater Program. The position will now be funded 75% from the Stormwater Fund and 25% from the Transportation Maintenance Fund.

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 2026 Proposed Budget**

**Public Works
Division: Stormwater Program**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Stormwater Program	3,708,943	18,071,069	17,693,688	12,122,553
Total Stormwater Program	3,708,943	18,071,069	17,693,688	12,122,553

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Stormwater Program	13.02	13.02	13.27
Total Stormwater Program	13.02	13.02	13.27

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1A: Impressions per person for Public Education Countywide	Efficiency	10.00	10.00	10.00	10.00
SG2A: Best management practices constructed annually	Output	0.68	0.68	1.00	0.50
DG1: Cost per acre of drainage retention areas mowed annually	Efficiency	55.76	59.00	64.29	64.87
DG1: Cost per lane mile of streets swept annually	Efficiency	54.37	59.00	73.77	79.50

**Cost Center: Stormwater Program
Funding Source: Stormwater Program**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	1,155,440	1,349,772	1,349,772	1,485,826
Operating	1,977,879	4,134,251	4,134,251	2,642,910
Capital	547,211	10,581,083	10,203,702	4,729,675
Debt Service	23,213	0	0	0
Grants and Aid	5,200	6,000	6,000	6,000
Reserves	0	1,999,963	1,999,963	3,258,142
Total Stormwater Program Expenditures	3,708,943	18,071,069	17,693,688	12,122,553

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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	2.50
Stormwater Engineer	1.00	1.00	0.00
Engineering Project Manager I	2.00	2.00	2.00
Engineering Construction Inspector	3.00	3.00	0.00
Engineer	2.00	2.00	2.00
Engineering Construction Inspector	0.00	0.00	3.00
OCE Assistant Director	0.00	0.00	0.75
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	13.27



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 2025-26 will focus on irrigation and landscape retrofits by directing more resources towards providing workshops for irrigation industry professionals as well as increased promotion and outreach related to the retrofit program.

GOALS:

SG1D: Maintain an efficient cost per impression for public education, with a goal of \$0.10 per view per year

SG1E: Participate in community outreach events and workshops and distribute literature to citizens emphasizing the need to protect our water resources

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 2026 Proposed Budget**

**Public Works
Division: Water Resources**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Water Resources	166,719	279,489	279,489	198,458
Total Water Resources	166,719	279,489	279,489	198,458

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Water Resources	1.00	1.00	1.00
Total Water Resources	1.00	1.00	1.00

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1D: Cost per impression for public education efforts annually	Efficiency	0.01	0.01	0.10	0.10
SG1E: Distribute Water Efficiency literature annually	Output	2,197.00	2,000.00	2,000.00	2,000.00
SG1E: Participate in community outreach workshops and events annually	Effectiveness	17.00	10.00	15.00	15.00
SG4C: Water conservation grants awarded/overseen annually	Effectiveness	4.00	4.00	4.00	4.00
SG4C: Daily water usage in gallons per capita annually	Outcome	128.00	150.00	150.00	150.00

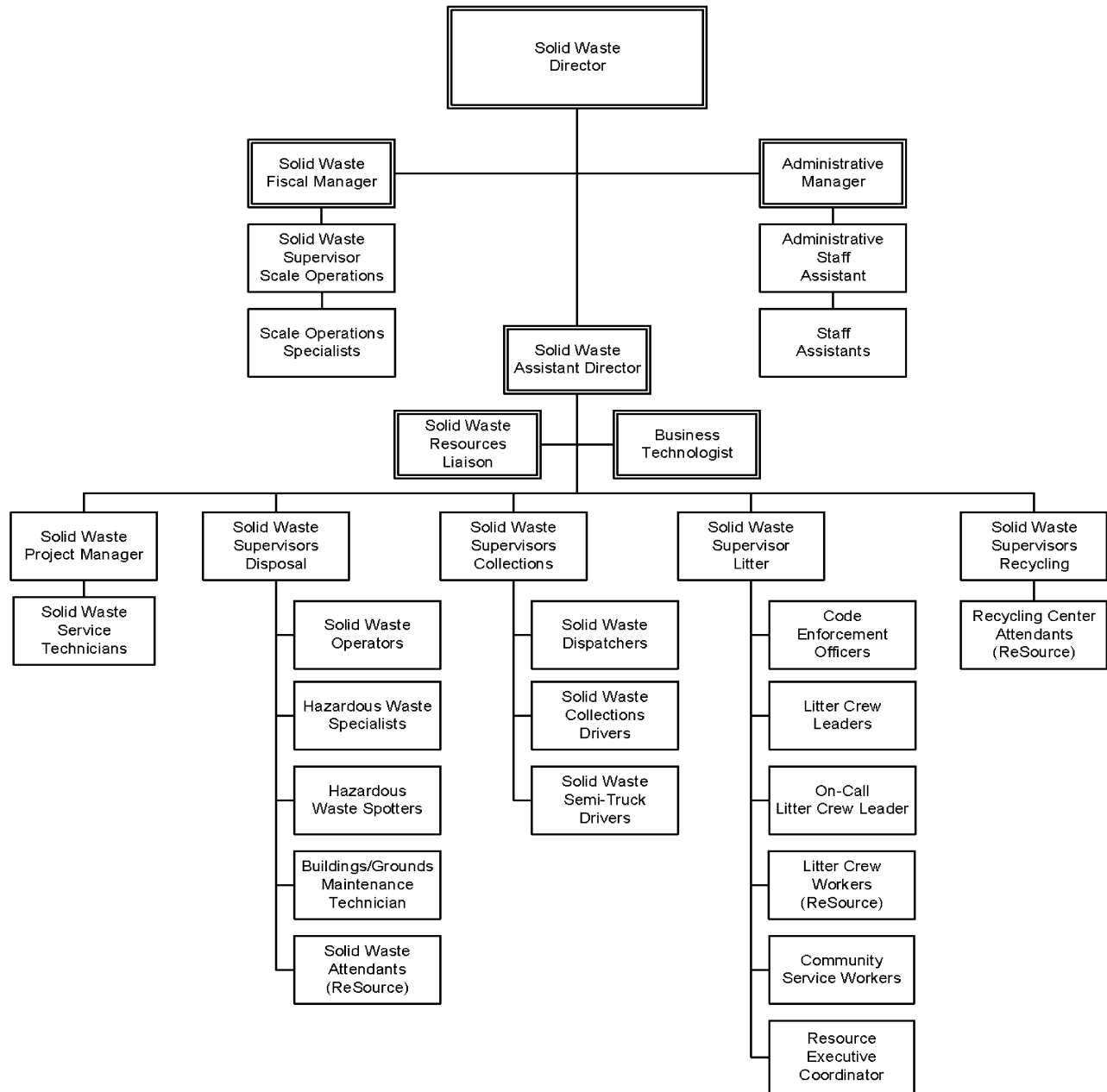
**Cost Center: Water Resources
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	86,002	89,263	89,263	94,337
Operating	80,318	190,226	190,226	104,121
Debt Service	399	0	0	0
Total Water Resources Expenditures	166,719	279,489	279,489	198,458

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 2026 Proposed Budget

Solid Waste





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 FY 2025-26 features significant adjustments to both revenue and expenditures, aimed at strengthening the fund's long-term financial stability and improving operational efficiency. Revenue is projected to increase through the second phase of landfill gate rate increases and a rise in the solid waste residential assessment. expenditures focus on personnel, operational, and capital needs. Personnel adjustments include the transition of Accounting Specialist II to Service Technician, two Collections Drivers to Operators, Supervisor to Project Manager, Operations Manager to Assistant Director, and a Fiscal Manager pay grade adjustment. Moreover, a supervisor position will be reallocated from the Collections and Litter Division to the Recycling Division. These personnel adjustments are necessary to accurately reflect job duties and address departmental demands. Looking at the operating piece of the budget, there were nominal changes from the previous year, demonstrating sound resource management. The notable adjustments involved software upgrades and implementations, prompted by the increase in the CIP project threshold to \$250,000. Lastly, to proactively address future needs, the department has updated its Capital Improvement Program (CIP). This includes plans to expand the Baseline Landfill's permitted footprint to mitigate the anticipated depletion of pre-paid airspace at the Heart of Florida Landfill. Additionally, the CIP outlines upgrades and enhancements for the Transfer Station and Recycling Centers.

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 2026 Proposed Budget**

**Public Works
Division: Solid Waste**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Solid Waste Collection	4,897,314	7,687,217	7,687,217	6,971,117
Solid Waste Disposal	13,576,711	53,435,826	53,435,826	62,579,251
Solid Waste Recycling	3,272,958	4,963,785	4,963,785	5,650,072
Total Solid Waste	21,746,983	66,086,828	66,086,828	75,200,440

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Solid Waste Collection	39.00	40.20	37.20
Solid Waste Disposal	29.42	30.42	32.42
Solid Waste Recycling	2.00	2.00	3.00
Total Solid Waste	70.42	72.62	72.62

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1: Percent of contaminated recyclable material	Effectiveness	35.92	32.33	32.33	32.33
DG1: Increase roll off truck average tonnage per load (40YD)	Efficiency	7.00	9.00	10.00	9.00
DG2: Increase the average number of scale transactions per hour	Efficiency	54.00	55.00	60.00	57.00
DG3: Obtain score 95% or higher on DEP inspections	Outcome	100.00	95.00	95.00	100.00

**Cost Center: Solid Waste Collection
Funding Source: Solid Waste Disposal Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	2,514,112	3,115,243	3,115,243	3,036,215
Operating	2,383,202	2,993,866	2,993,866	2,616,502
Capital	0	1,578,108	1,578,108	1,318,400
Total Solid Waste Collection Expenditures	4,897,314	7,687,217	7,687,217	6,971,117

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Solid Waste Supervisor	3.00	3.00	2.00
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	4.00	0.00
Solid Waste Semi Truck Driver	0.00	0.00	4.00
Solid Waste Collections Driver	19.00	17.00	0.00
Solid Waste Collections Driver	0.00	0.00	15.00
Solid Waste Service Technician	1.00	1.00	0.00
Solid Waste Service Technician	0.00	0.00	1.00
Solid Waste Litter Specialist	2.00	0.00	0.00
Litter Crew Leader	6.00	9.20	0.00
Litter Crew Leader	0.00	0.00	9.20
Total Solid Waste Collection Full Time Equivalents	39.00	40.20	37.20



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Solid Waste Disposal
Funding Source: Solid Waste Disposal Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	2,225,432	2,727,789	2,727,789	2,974,764
Operating	11,348,917	15,725,454	18,450,454	15,129,082
Capital	0	10,205,986	10,238,121	15,192,000
Debt Service	2,362	0	0	0
Reserves	0	24,776,597	22,019,462	29,283,405
Total Solid Waste Disposal Expenditures	13,576,711	53,435,826	53,435,826	62,579,251

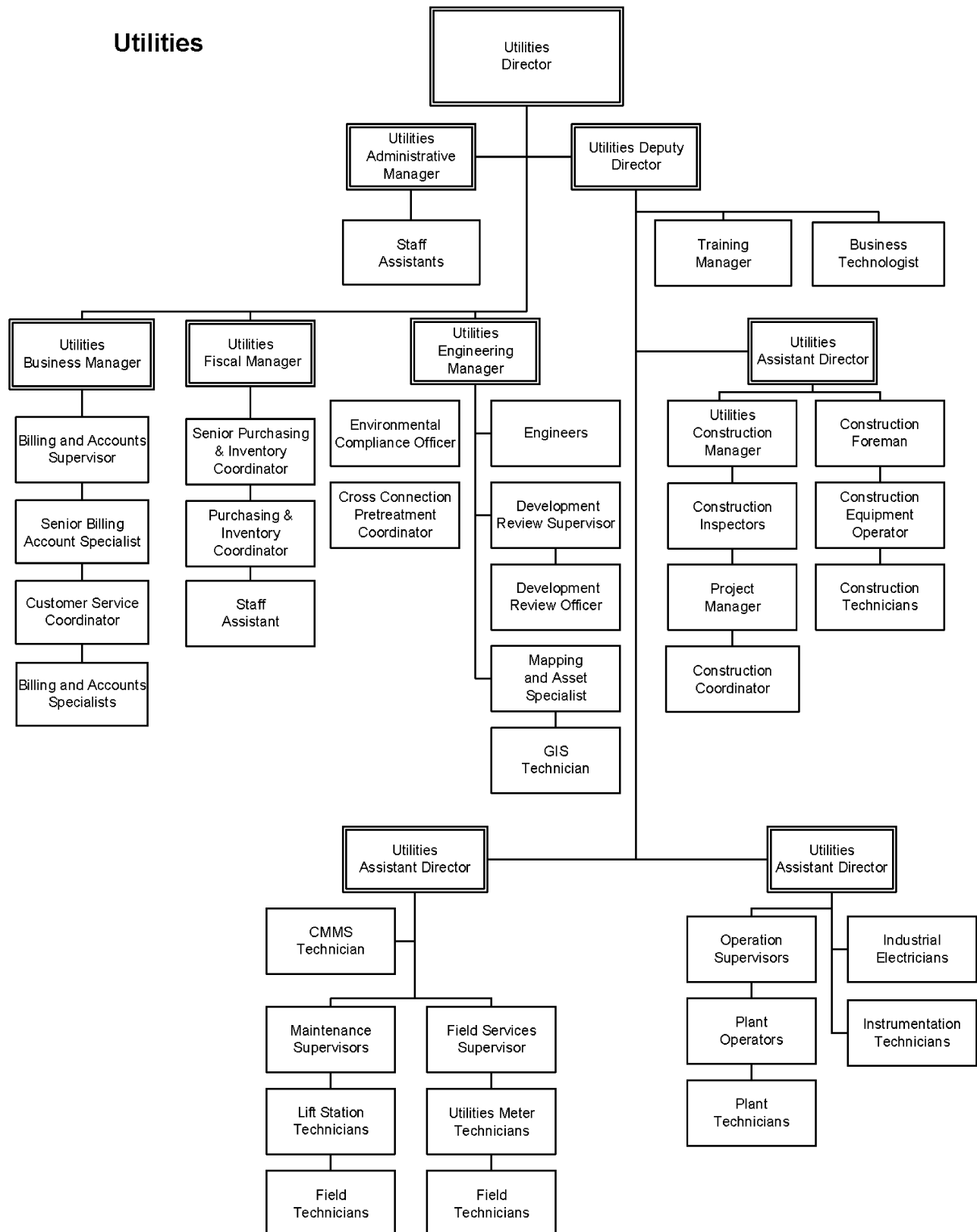
<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Solid Waste Director	1.00	1.00	1.00
Assistant County Administrator	0.21	0.21	0.21
Solid Waste Assistant Director	0.00	0.00	1.00
Solid Waste Operations Manager	1.00	1.00	0.00
Solid Waste Supervisor	3.00	3.00	2.00
Solid Waste Project Manager	0.00	0.00	1.00
Solid Waste Resources Liaison	1.00	1.00	1.00
Solid Waste Fiscal Manager	1.00	1.00	1.00
Business Technologist	0.00	1.00	1.00
Hazardous Waste Specialist	4.00	4.00	0.00
Hazardous Waste Specialist	0.00	0.00	4.00
Executive Coordinator	0.21	0.21	0.21
Accounting Specialist II	1.00	1.00	0.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Scale Operations Specialist	5.00	5.00	0.00
Scale Operations Specialist	0.00	0.00	5.00
Administrative Manager	1.00	1.00	1.00
Solid Waste Operator	6.00	6.00	0.00
Building and Grounds Maintenance Technician I	1.00	1.00	0.00
Building and Grounds Maintenance Technician I	0.00	0.00	1.00
Solid Waste Operator	0.00	0.00	8.00
Solid Waste Service Technician	0.00	0.00	1.00
Hazardous Waste Spotter	2.00	2.00	0.00
Hazardous Waste Spotter	0.00	0.00	2.00
Total Solid Waste Disposal Full Time Equivalents	29.42	30.42	32.42

**Cost Center: Solid Waste Recycling
Funding Source: Solid Waste Disposal Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	94,274	192,641	192,641	270,932
Operating	3,178,684	3,238,678	3,238,678	3,467,140
Capital	0	1,532,466	1,532,466	1,912,000
Total Solid Waste Recycling Expenditures	3,272,958	4,963,785	4,963,785	5,650,072

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Solid Waste Supervisor	2.00	2.00	3.00
Total Solid Waste Recycling Full Time Equivalents	2.00	2.00	3.00

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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. As these connections are made, MCU strives to maintain the quality of the Floridan aquifer, and decreases the impact from septic systems which discharge nitrogen into the environment. To address these needs, the budget includes an additional 7 positions and one FTE increase of a Utilities Business Technologist from 0.60 to 1.00, 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:

SG3C: To execute our Capital Improvement Program by completing 75% or more of these projects within the original timeline

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

DG1: To maintain the water and wastewater systems by completing a minimum of 88% 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 2026 Proposed Budget**

**Public Works
Division: Utilities**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Utilities Capital Construction	7,753,077	90,911,898	98,679,204	22,839,000
Utilities Management	17,462,821	42,292,146	41,853,421	53,872,973
Utilities Wastewater System	6,948,971	8,236,329	8,449,125	8,472,141
Utilities Water System	7,653,669	8,923,048	9,010,185	9,946,948
Total Utilities	39,818,538	150,363,421	157,991,935	95,131,062

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Utilities Management	45.04	47.04	51.44
Utilities Wastewater System	34.00	37.00	37.00
Utilities Water System	48.00	48.00	51.00
Total Utilities	127.04	132.04	139.44

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG3C: Percent of adopted capital improvement program appropriations spent within the fiscal year	Effectiveness	51.31	50.00	75.00	75.00
SG4A: Installed miles of water line by the Water Line Crew	Outcome	0.81	4.00	10.00	10.00
DG1: Percent of Wastewater Annual Preventative Maintenance Tasks completed	Effectiveness	82.19	80.00	80.00	85.00
DG1: Percent of Water Annual Preventative Maintenance Tasks completed	Effectiveness	90.39	83.00	83.00	92.50
DG2: Operating and Maintenance costs per water account	Efficiency	126.65	142.09	139.22	140.00
DG3: Operating and Maintenance costs per wastewater account	Efficiency	184.71	211.63	195.38	196.00

**Cost Center: Utilities Capital Construction
Funding Source: Marion County Utility Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	7,752,773	0	0	0
Capital	0	90,911,898	98,679,204	22,839,000
Debt Service	304	0	0	0
Total Utilities Capital Construction Expenditures	7,753,077	90,911,898	98,679,204	22,839,000



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Utilities Management
Funding Source: Marion County Utility Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	3,443,009	4,251,145	4,181,145	4,782,239
Operating	12,654,491	4,150,270	4,220,270	4,227,350
Capital	0	124,471	124,471	134,006
Debt Service	1,365,321	7,500,666	7,500,666	7,541,864
Reserves	0	26,265,594	25,826,869	37,187,514
Total Utilities Management Expenditures	17,462,821	42,292,146	41,853,421	53,872,973

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Assistant County Administrator	0.22	0.22	0.22
Utilities Director	1.00	1.00	1.00
Utilities Training Manager	1.00	1.00	1.00
Utilities Administrative Manager	1.00	1.00	1.00
Utilities Deputy Director	1.00	1.00	1.00
Utilities Assistant Director	0.00	0.00	1.00
Utilities Engineering Manager	1.00	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	1.00	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	0.00
Utilities Construction Manager	1.00	1.00	1.00
Utilities Business Technologist	0.60	0.60	1.00
Utilities Geographic Information System Technician	0.00	1.00	0.00
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	2.00	2.00	2.00
Staff Assistant III	1.00	1.00	1.00
Utilities Customer Service Coordinator	1.00	1.00	1.00
Utilities Billing and Account Specialist	14.00	14.00	15.00
Utilities Billing and Account Supervisor	1.00	1.00	1.00
Utilities Senior Billing and Account Supervisor	0.00	0.00	1.00
Utilities Construction Technician	3.00	3.00	0.00
Construction Coordinator	0.00	0.00	1.00
Utilities Construction Equipment Operator	1.00	1.00	0.00
Utilities Construction Inspector	3.00	3.00	0.00
Utilities Construction Foreman	1.00	1.00	1.00
Utilities Construction Equipment Operator	0.00	0.00	1.00
Utilities Construction Technician	0.00	0.00	3.00
Utilities Construction Inspector	0.00	0.00	4.00
Total Utilities Management Full Time Equivalents	45.04	47.04	51.44



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Utilities Wastewater System
Funding Source: Marion County Utility Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	2,368,181	2,834,474	2,809,474	3,096,157
Operating	4,580,755	4,386,538	4,411,538	4,640,622
Capital	0	1,015,317	1,228,113	735,362
Debt Service	35	0	0	0
Total Utilities Wastewater System Expenditures	6,948,971	8,236,329	8,449,125	8,472,141

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Utilities Assistant Director	0.00	0.00	1.00
Utilities Operations Manager	1.00	1.00	0.00
Utilities Plant Technician	2.00	2.00	0.00
Utilities Operations Supervisor	1.00	1.00	1.00
Utilities Field Technician	4.00	5.00	0.00
Utilities Plant Operator	12.00	12.00	0.00
Utilities Lift Station Technician	10.00	12.00	0.00
Utilities Maintenance Supervisor	1.00	1.00	1.00
Utilities Field Technician	0.00	0.00	5.00
Utilities Lift Station Technician	0.00	0.00	12.00
Utilities Plant Operator	0.00	0.00	12.00
Utilities Plant Technician	0.00	0.00	2.00
Utilities Industrial Electrician	1.00	1.00	0.00
Utilities Industrial Electrician	0.00	0.00	1.00
Utilities Instrumentation Technician	2.00	2.00	2.00
Total Utilities Wastewater System Full Time Equivalents	34.00	37.00	37.00



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

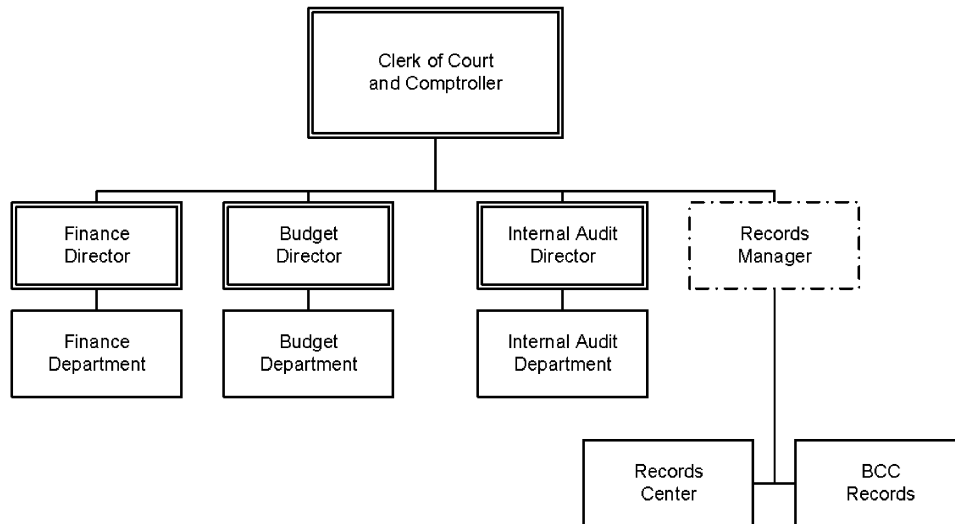
**Cost Center: Utilities Water System
Funding Source: Marion County Utility Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	3,504,774	3,894,933	3,869,933	4,411,913
Operating	4,148,860	4,048,243	4,073,243	4,882,672
Capital	0	979,872	1,067,009	652,363
Debt Service	35	0	0	0
Total Utilities Water System Expenditures	7,653,669	8,923,048	9,010,185	9,946,948

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Utilities Assistant Director	0.00	0.00	1.00
Environmental Comp Officer	0.00	0.00	1.00
Utilities CMMS Technician	1.00	1.00	1.00
Utilities Maintenance Manager	1.00	1.00	0.00
Utilities Geographic Information System Technician	1.00	0.00	0.00
Utilities Plant Technician	3.00	3.00	0.00
Utilities Operations Supervisor	2.00	2.00	2.00
Utilities Field Technician	24.00	25.00	0.00
Utilities Plant Operator	10.00	10.00	0.00
Utilities Maintenance Supervisor	2.00	2.00	2.00
Cross Connection PreTreatment Coordinator	1.00	1.00	1.00
Utilities Field Services Supervisor	1.00	1.00	1.00
Utilities Field Technician	0.00	0.00	25.00
Utilities Plant Operator	0.00	0.00	10.00
Utilities Plant Technician	0.00	0.00	3.00
Utilities Meter Technician	0.00	0.00	2.00
Utilities Industrial Electrician	2.00	2.00	0.00
Utilities Industrial Electrician	0.00	0.00	2.00
Total Utilities Water System Full Time Equivalents	48.00	48.00	51.00

Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Clerk of Court and
Comptroller





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 2026 Proposed 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 2026 Proposed Budget**

**Constitutional Officers
Division: Clerk of Court and Comptroller**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Clerk to County Commission Transfer	4,967,213	5,405,973	5,576,946	5,744,024
Total Clerk of Court and Comptroller	4,967,213	5,405,973	5,576,946	5,744,024

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
DG1: Percent of Budget document GFOA reviewers scores of proficient or higher	Effectiveness	77.01	80.00	85.00	95.00
DG2: Percent variance of General Fund recurring revenues from adopted budget to audited receipts	Effectiveness	3.60	9.00	8.00	5.00
DG3: Dedicate 70% of our work hours to direct audit hours	Efficiency	70.00	70.00	70.00	70.00
DG4: Percent of ACH payments to total payments	Effectiveness	0.00	0.00	0.00	20.00
DG5: Consecutive years receiving the GFOA Certificate of Achievement for Excellence in Financial Reporting	Outcome	39.00	39.00	40.00	41.00
DG6: Consecutive years receiving the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting	Outcome	2.00	2.00	3.00	4.00
DG7: Percent Compliance for an unmodified Independent Auditor Opinion	Outcome	100.00	100.00	100.00	100.00

**Cost Center: Clerk to County Commission Transfer
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	0	4,676,938	4,676,938	4,823,042
Operating	0	711,035	882,008	909,982
Capital	0	7,000	7,000	0
Constitutional Officer Transfers	4,964,081	0	0	0
Reserves	0	3,000	3,000	3,000
Total Clerk to County Commission Transfer Expenditures	4,964,081	5,397,973	5,568,946	5,736,024

**Cost Center: Clerk to County Commission Transfer
Funding Source: Fine and Forfeiture Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	0	8,000	8,000	8,000
Constitutional Officer Transfers	3,132	0	0	0
Total Clerk to County Commission Transfer Expenditures	3,132	8,000	8,000	8,000



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 2026 Proposed Budget**

**Constitutional Officers
Division: Property Appraiser**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Division Expenditure Budget Summary</u>				
Property Appraiser Transfer	4,681,114	4,950,171	4,957,568	5,196,336
Total Property Appraiser	<u>4,681,114</u>	<u>4,950,171</u>	<u>4,957,568</u>	<u>5,196,336</u>

**Cost Center: Property Appraiser Transfer
Funding Source: General Fund**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Constitutional Officer Transfers	4,681,114	4,950,171	4,957,568	5,196,336
Total Property Appraiser Transfer Expenditures	<u>4,681,114</u>	<u>4,950,171</u>	<u>4,957,568</u>	<u>5,196,336</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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 2026 Proposed Budget**

**Constitutional Officers
Division: Sheriff**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Sheriff Bailiff Transfer	4,707,840	5,468,408	5,468,408	5,975,796
Sheriff Emergency Management Transfer	1,004,768	1,112,322	1,320,671	1,446,380
Sheriff Jail Transfer	60,076,451	71,524,508	71,781,611	78,827,388
Sheriff Patrol CID Transfer	76,578,721	88,387,789	89,439,036	107,288,516
Sheriff Regular Transfer	16,506,566	20,248,885	20,323,905	25,375,013
Total Sheriff	158,874,346	186,741,912	188,333,631	218,913,093

**Cost Center: Sheriff Bailiff Transfer
Funding Source: Fine and Forfeiture Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	0	5,211,072	5,211,072	5,663,087
Operating	0	245,102	245,102	300,475
Non-operating	0	12,234	12,234	12,234
Constitutional Officer Transfers	4,707,840	0	0	0
Total Sheriff Bailiff Transfer Expenditures	4,707,840	5,468,408	5,468,408	5,975,796

**Cost Center: Sheriff Emergency Management Transfer
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	0	746,360	815,620	807,876
Operating	0	290,840	422,569	403,382
Capital	0	71,856	79,216	231,856
Non-operating	0	3,266	3,266	3,266
Constitutional Officer Transfers	1,004,768	0	0	0
Total Sheriff Emergency Management Transfer Expenditures	1,004,768	1,112,322	1,320,671	1,446,380

**Cost Center: Sheriff Jail Transfer
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	0	48,530,836	48,530,836	53,950,143
Operating	0	22,616,282	22,864,194	24,388,862
Capital	0	155,680	164,871	266,673
Non-operating	0	221,710	221,710	221,710
Constitutional Officer Transfers	60,076,451	0	0	0
Total Sheriff Jail Transfer Expenditures	60,076,451	71,524,508	71,781,611	78,827,388



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Sheriff Patrol CID Transfer
Funding Source: MSTU for Law Enforcement**

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Personnel	0	72,182,327	72,403,990	83,478,802
Operating	0	13,160,706	13,479,873	17,850,930
Capital	0	2,832,781	3,343,198	5,746,809
Non-operating	0	211,975	211,975	211,975
Constitutional Officer Transfers	76,578,721	0	0	0
Total Sheriff Patrol CID Transfer Expenditures	<u>76,578,721</u>	<u>88,387,789</u>	<u>89,439,036</u>	<u>107,288,516</u>

**Cost Center: Sheriff Regular Transfer
Funding Source: Fine and Forfeiture Fund**

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Personnel	0	15,512,402	15,512,402	18,163,783
Operating	0	4,398,847	4,398,847	6,679,161
Capital	0	289,000	364,020	483,433
Non-operating	0	48,636	48,636	48,636
Constitutional Officer Transfers	16,506,566	0	0	0
Total Sheriff Regular Transfer Expenditures	<u>16,506,566</u>	<u>20,248,885</u>	<u>20,323,905</u>	<u>25,375,013</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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 office maintains voter registration rolls, requests for voting by mail, the processing of mail ballots and the tabulation of mail ballots on election day. Ensures proper maintenance and functionality of all the equipment used in elections in Marion County. Coordinate the delivery and return of election and polling place equipment, and polling place logistics. Responsible for election worker training and staffing of early voting and election day polling places. Provides services to candidates, including instruction on becoming a candidate, filing, qualifying, providing documentation and covering campaign financial requirements and electronic reporting.

GOALS:

The Supervisor of Elections aims to maintain the lead in prioritizing accuracy, integrity, and innovation to provide high-quality election services to Marion County.



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Constitutional Officers
Division: Supervisor of Elections**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Supervisor of Elections Transfer	<u>3,968,402</u>	<u>3,867,181</u>	<u>4,339,181</u>	<u>5,220,182</u>
Total Supervisor of Elections	<u>3,968,402</u>	<u>3,867,181</u>	<u>4,339,181</u>	<u>5,220,182</u>

**Cost Center: Supervisor of Elections Transfer
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	0	2,583,045	2,888,421	2,577,898
Operating	0	1,281,636	1,448,260	2,639,784
Constitutional Officer Transfers	3,968,402	0	0	0
Reserves	<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total Supervisor of Elections Transfer Expenditures	<u>3,968,402</u>	<u>3,867,181</u>	<u>4,339,181</u>	<u>5,220,182</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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 2026 Proposed Budget

Constitutional Officers
Division: Tax Collector

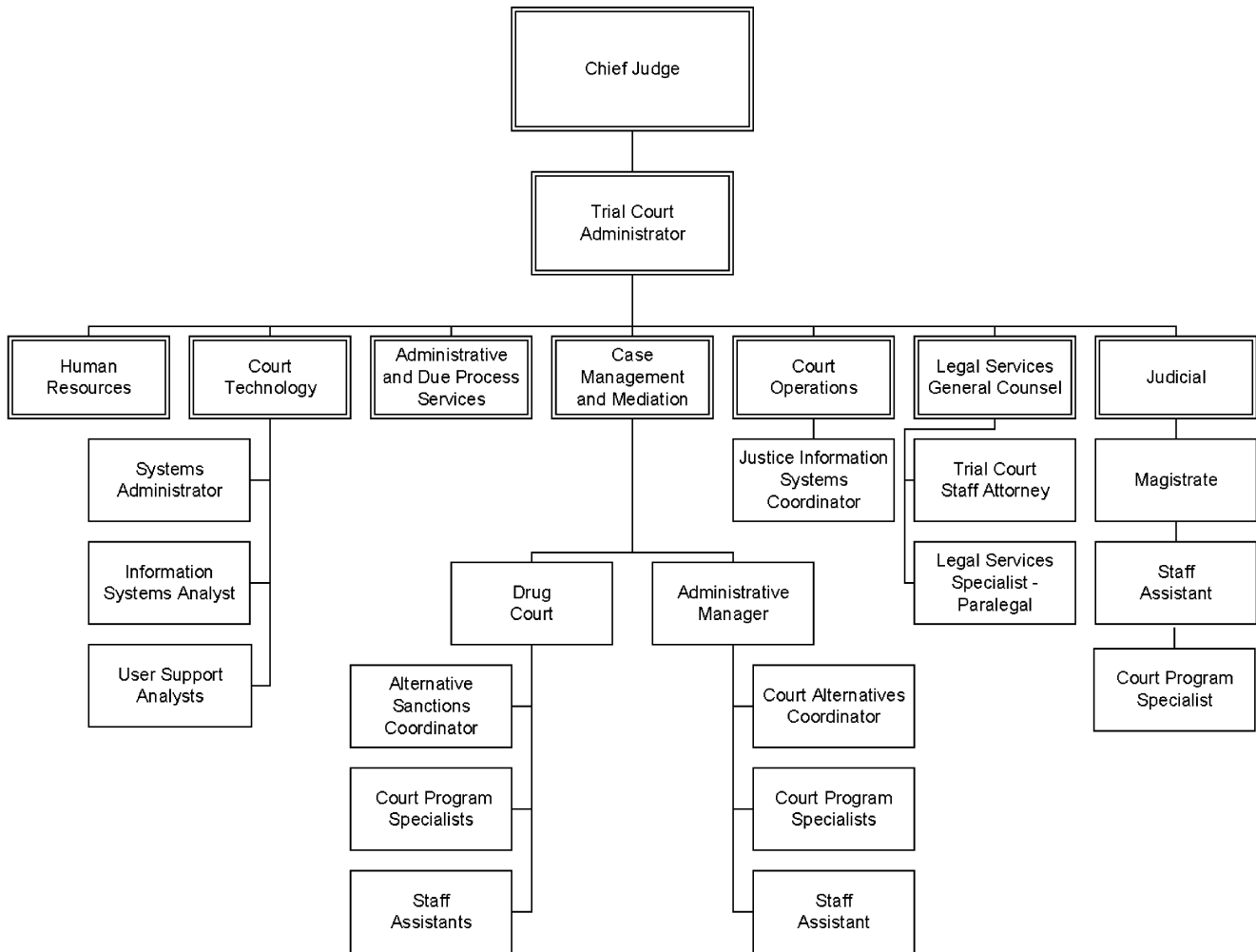
<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Tax Collector Transfer	10,387,314	10,997,259	10,997,259	12,086,582
Total Tax Collector	<u>10,387,314</u>	<u>10,997,259</u>	<u>10,997,259</u>	<u>12,086,582</u>

Cost Center: Tax Collector Transfer
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	0	9,534,269	9,534,269	10,473,363
Operating	0	1,418,527	1,418,527	1,573,619
Capital	0	36,000	36,000	33,000
Debt Service	0	8,463	8,463	6,600
Constitutional Officer Transfers	10,387,314	0	0	0
Total Tax Collector Transfer Expenditures	<u>10,387,314</u>	<u>10,997,259</u>	<u>10,997,259</u>	<u>12,086,582</u>

Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

Courts





Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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, Family and Small Claims Mediation, Law Library, Legal Research and Technology. Additionally, Court Administration oversees multiple Drug Court Treatment and Diversion court programs which are designed to assist the citizens of Marion County by increasing public safety and reducing drug use and the potential of overdoses and criminal recidivism among participants.

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. This year, Court Administration is prioritizing a new Court Program Specialist II position. This position is essential for accelerating the processing of family law cases including dependency cases, facilitating faster reunification of families and streamlining the handling of divorce, paternity and other related cases. Technology will specifically prioritize the replacement of aging infrastructure, including our Virtualization servers that have exceeded useful life and support as well as continuing our migration to Windows 11 by replacing computing devices that are not supported by Windows 11.

GOALS:

Court Administration aims to enhance access to justice and court services, ensure fair and timely case resolution, increase treatment court participation by at least 5%, and strengthen community outreach through informational events. Additionally, it seeks to improve cybersecurity by replacing outdated virtualization hardware and maintain security compliance by migrating all court devices to Windows 11.



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Courts and Criminal Justice
Division: Court Administration**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Circuit Court Judges	214,663	218,271	218,271	300,468
Circuit Court Judges Legal Research	145	1,425	1,425	1,000
Circuit Court Judges Technology	325,726	461,223	461,223	478,581
Circuit Court Legal Research Technology	9,570	2,547	2,547	450
County Court Judges	13,154	18,500	18,500	18,500
County Court Judges Technology	6,534	7,536	7,536	1,350
Court Administration Technology	559,761	595,006	595,006	619,401
Court Administrator	28,307	38,991	38,991	40,758
Total Court Administration	1,157,860	1,343,499	1,343,499	1,460,508

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Circuit Court Judges	2.00	2.00	3.00
Court Administration Technology	6.00	6.00	6.00
Total Court Administration	8.00	8.00	9.00

**Cost Center: Circuit Court Judges
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	191,823	199,271	199,271	280,468
Operating	22,840	19,000	19,000	20,000
Total Circuit Court Judges Expenditures	214,663	218,271	218,271	300,468

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Magistrate	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Court Program Specialist II	0.00	0.00	1.00
Total Circuit Court Judges Full Time Equivalents	2.00	2.00	3.00

**Cost Center: Circuit Court Judges Legal Research
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	145	1,425	1,425	1,000
Total Circuit Court Judges Legal Research Expenditures	145	1,425	1,425	1,000



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Circuit Court Judges Technology
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	298,745	379,723	379,723	291,581
Capital	26,981	81,500	81,500	187,000
Total Circuit Court Judges Technology Expenditures	325,726	461,223	461,223	478,581

**Cost Center: Circuit Court Legal Research Technology
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	9,570	2,547	2,547	450
Total Circuit Court Legal Research Technology Expenditures	9,570	2,547	2,547	450

**Cost Center: County Court Judges
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	13,154	18,500	18,500	18,500
Total County Court Judges Expenditures	13,154	18,500	18,500	18,500

**Cost Center: County Court Judges Technology
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	6,534	7,536	7,536	1,350
Total County Court Judges Technology Expenditures	6,534	7,536	7,536	1,350



Marion County Board of County Commissioners
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Cost Center: Court Administration Technology
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	477,216	546,110	546,110	571,217
Operating	60,569	48,896	48,896	48,184
Capital	21,976	0	0	0
Total Court Administration Technology Expenditures	559,761	595,006	595,006	619,401

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	28,307	38,991	38,991	40,758
Total Court Administrator Expenditures	28,307	38,991	38,991	40,758



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 using a best interest standard.

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 and to provide education and outreach to the community in order to bring awareness to court programs.

Guardian Ad Litem: To ensure laptops are in compliance with the four year refresh cycle.

GOALS:

Marion County Court Alternative Program: Our goals are to increase the number of participants in all programs by at least 5%, attend at least two community-based events and set up an information table to bring awareness to court programs, provide at least two community-based training opportunities to provide detailed information to citizens about court programs, and 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 continue to meet the goal of representing 100% of the children under the court's jurisdiction.



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Courts and Criminal Justice
Division: Court Programs and Services**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Adult Diversion Drug Court	0	0	248,620	249,520
Community Legal Services of Mid Florida	112,466	95,950	95,950	106,400
County Court Summ Claims Mediation	506	6,200	6,200	6,200
Court Innovations Staff Attorney	87,315	710,355	710,355	514,414
Courthouse Security	1,038,242	1,100,000	1,100,000	1,100,000
Drug Court	110,219	121,835	121,835	237,046
Drug Court Expansion	79,006	106,661	106,661	0
DUI Court	24,419	39,000	39,000	39,000
Early Intervention Program	247,596	266,590	266,590	266,590
Family Mediation	2,686	4,500	4,500	4,500
Guardian Ad Litem Program	5,881	34,316	34,316	32,076
Guardian Ad Litem Technology	13,786	47,055	47,055	37,495
Juvenile Alternative Program Drug Court	67,641	95,950	95,950	106,400
Juvenile Dependency Drug Court	0	0	419,604	426,437
Law Library	92,599	172,850	172,850	179,500
Mental Health Court	129,552	193,967	193,967	195,149
Misdemeanor Drug Court	34,350	37,000	37,000	37,000
Other Circuit Court Juvenile	124,375	131,224	131,224	139,454
Pre Trial Release	253,217	252,664	252,664	272,451
Teen Court	50,426	44,161	54,161	46,128
Veterans Court	112,493	141,283	141,283	145,903
Total Court Programs and Services	2,586,775	3,601,561	4,279,785	4,141,663

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Court Innovations Staff Attorney	1.00	1.00	1.00
Drug Court	1.00	1.00	2.00
Drug Court Expansion	1.00	1.00	0.00
Juvenile Alternative Program Drug Court	0.50	0.50	0.50
Law Library	1.00	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	14.00	14.00	14.00

**Cost Center: Adult Diversion Drug Court
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	0	0	248,620	249,520
Total Adult Diversion Drug Court Expenditures	0	0	248,620	249,520



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Community Legal Services of Mid Florida
Funding Source: Criminal Justice Court Costs Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	112,466	95,950	95,950	106,400
Total Community Legal Services of Mid Florida Expenditures	112,466	95,950	95,950	106,400

**Cost Center: County Court Summ Claims Mediation
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	506	6,200	6,200	6,200
Total County Court Summ Claims Mediation Expenditures	506	6,200	6,200	6,200

**Cost Center: Court Innovations Staff Attorney
Funding Source: Criminal Justice Court Costs Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	86,635	91,558	91,558	97,578
Operating	680	393,797	393,797	266,836
Reserves	0	225,000	225,000	150,000
Total Court Innovations Staff Attorney Expenditures	87,315	710,355	710,355	514,414

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	1,038,242	1,100,000	1,100,000	1,100,000
Total Courthouse Security Expenditures	1,038,242	1,100,000	1,100,000	1,100,000



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Cost Center: Drug Court
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	81,452	86,435	86,435	171,646
Operating	28,767	35,400	35,400	65,400
Total Drug Court Expenditures	110,219	121,835	121,835	237,046

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Court Program Specialist I	1.00	1.00	2.00
Total Drug Court Full Time Equivalents	1.00	1.00	2.00

Cost Center: Drug Court Expansion
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	70,295	76,661	76,661	0
Operating	8,711	30,000	30,000	0
Total Drug Court Expansion Expenditures	79,006	106,661	106,661	0

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Court Program Specialist I	1.00	1.00	0.00
Total Drug Court Expansion Full Time Equivalents	1.00	1.00	0.00

Cost Center: DUI Court
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	24,419	39,000	39,000	39,000
Total DUI Court Expenditures	24,419	39,000	39,000	39,000

Cost Center: Early Intervention Program
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	0	1,000	1,000	1,000
Grants and Aid	247,596	265,590	265,590	265,590
Total Early Intervention Program Expenditures	247,596	266,590	266,590	266,590



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Family Mediation
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	2,686	4,500	4,500	4,500
Total Family Mediation Expenditures	2,686	4,500	4,500	4,500

**Cost Center: Guardian Ad Litem Program
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	5,881	34,316	34,316	32,076
Total Guardian Ad Litem Program Expenditures	5,881	34,316	34,316	32,076

**Cost Center: Guardian Ad Litem Technology
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	13,786	47,055	47,055	37,495
Total Guardian Ad Litem Technology Expenditures	13,786	47,055	47,055	37,495

**Cost Center: Juvenile Alternative Program Drug Court
Funding Source: Criminal Justice Court Costs Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	33,387	35,464	35,464	37,431
Operating	34,254	60,486	60,486	68,969
Total Juvenile Alternative Program Drug Court Expenditures	67,641	95,950	95,950	106,400
 <u>FTE Summary</u>		FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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
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**Cost Center: Juvenile Dependency Drug Court
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	0	0	419,604	426,437
Total Juvenile Dependency Drug Court Expenditures	0	0	419,604	426,437

**Cost Center: Law Library
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	30,172	46,900	46,900	43,100
Capital	24,682	30,000	30,000	30,000
Total Law Library Expenditures	54,854	76,900	76,900	73,100

**Cost Center: Law Library
Funding Source: Criminal Justice Court Costs Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	35,537	71,584	71,584	74,935
Operating	0	24,366	24,366	31,465
Capital	2,208	0	0	0
Total Law Library Expenditures	37,745	95,950	95,950	106,400

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Legal Services Specialist Paralegal	1.00	1.00	1.00
Total Law Library Full Time Equivalents	1.00	1.00	1.00

**Cost Center: Mental Health Court
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	97,564	128,967	128,967	130,149
Operating	31,988	65,000	65,000	65,000
Total Mental Health Court Expenditures	129,552	193,967	193,967	195,149

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Cost Center: Misdemeanor Drug Court
Funding Source: General Fund

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	34,350	37,000	37,000	37,000
Total Misdemeanor Drug Court Expenditures	34,350	37,000	37,000	37,000

Cost Center: Other Circuit Court Juvenile
Funding Source: General Fund

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Personnel	124,375	131,224	131,224	139,454
Total Other Circuit Court Juvenile Expenditures	124,375	131,224	131,224	139,454

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
<u>FTE Summary</u>			
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

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Personnel	253,217	252,664	252,664	272,451
Total Pre Trial Release Expenditures	253,217	252,664	252,664	272,451

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
<u>FTE Summary</u>			
Court Alternative Coordinator	1.00	0.00	0.00
Administrative Manager	1.00	1.00	1.00
Court Program Specialist I	1.00	2.00	2.00
Total Pre Trial Release Full Time Equivalents	3.00	3.00	3.00

Cost Center: Teen Court
Funding Source: General Fund

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Personnel	33,385	35,461	35,461	37,428
Operating	17,041	8,700	18,700	8,700
Total Teen Court Expenditures	50,426	44,161	54,161	46,128

	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
<u>FTE Summary</u>			
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
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Cost Center: Veterans Court
Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	105,279	129,218	129,218	133,838
Operating	7,214	12,065	12,065	12,065
Total Veterans Court Expenditures	112,493	141,283	141,283	145,903

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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 2026 Proposed 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. Ensuring the constitutional rights and liberties afforded to all.

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 36% 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.

BUDGET PRIORITIES:

Listing of significant changes: An upgrade on our Case tracking system to STAC3 enhancing the system to aid in many areas including multimedia support and multi-document e-filing with the court; annual Personnel Salary and Benefits adjustments based on state mandates; anticipated new contract pricing for Google Workspace and Lexis online research; Zoom services and updated equipment to support continued virtual jail communications with clients; upgrading of outdated equipment (processing on a 25% need basis annually, to better spread out expenses to the county). Prorata factor has increased by 1% from prior year (determined by staffing and caseload needs); and Inflation. See provided budget memo for expanded details on each line item request.

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 2026 Proposed Budget**

**Courts and Criminal Justice
Division: Public Defender**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Public Defender Administration	41,018	56,310	56,310	57,285
Public Defender LOV	0	500	500	500
Public Defender Technology	448,767	496,997	496,997	542,509
Total Public Defender	489,785	553,807	553,807	600,294

**Cost Center: Public Defender Administration
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	41,018	56,310	56,310	57,285
Total Public Defender Administration Expenditures	41,018	56,310	56,310	57,285

**Cost Center: Public Defender LOV
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	122,424	174,203	174,203	203,333
Capital	20,975	0	0	0
Grants and Aid	305,368	322,794	322,794	339,176
Total Public Defender Technology Expenditures	448,767	496,997	496,997	542,509



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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.

BUDGET PRIORITIES:

Our agency has added a new position in the last fiscal year whose primary focus is to maintain, train, and ensure compliance with network security especially in the areas related to keeping CJIS data secure and protecting our network from bad players. In addition, we expect to expand our office to the 4th floor space in the courthouse once construction is complete which will help us meet our growing need for additional office space and fill the need for a grand jury courtroom space.

GOALS:

We continue to seek to provide the best IT support to our agency making sure we protect our data, properly train our staff especially in the area of network security and utilize technology to increase efficiencies with a goal to serve the citizens in Marion County through the prosecution of criminals in our county. We will be upgrading our primary server for our Marion County office and replace one of our evidence storage devices that is coming to end of life.



**Marion County Board of County Commissioners
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**Courts and Criminal Justice
Division: State Attorney**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
State Attorney	52,131	66,000	66,000	41,000
State Attorney LOV	23,175	23,175	23,175	23,175
State Attorney Technology	1,016,567	1,260,915	1,260,915	1,202,389
Total State Attorney	1,091,873	1,350,090	1,350,090	1,266,564

**Cost Center: State Attorney
Funding Source: Fine and Forfeiture Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	52,131	66,000	66,000	41,000
Total State Attorney Expenditures	52,131	66,000	66,000	41,000

**Cost Center: State Attorney LOV
Funding Source: Fine and Forfeiture Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	605,784	615,870	615,870	788,389
Capital	70,898	250,045	250,045	39,000
Grants and Aid	339,885	395,000	395,000	375,000
Total State Attorney Technology Expenditures	1,016,567	1,260,915	1,260,915	1,202,389



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**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 2026 Proposed Budget**

**Courts and Criminal Justice
Division: Criminal Justice**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Community Service Programs	19,994	90,193	90,193	92,417
Crime Prevention	197,025	1,038,181	1,038,181	1,332,167
Detention And Corrections	34,731	53,115	53,115	58,500
Federal Equitable Sharing	0	274,060	274,060	318,985
Fine and Forfeiture Administration	0	6,732,976	6,732,976	7,186,740
Juvenile Detention	1,918,790	2,700,000	2,700,000	3,300,000
Law Enforcement Finance Administration	48,000	1,023,825	1,023,825	833,681
MSTU for Law Enforcement Transfer	2,282,200	3,226,058	3,226,058	3,204,247
Sheriff Insurance and Tax Fees	3,259,797	21,017,134	21,017,134	23,036,652
Sheriffs Educational Fund	0	1,143,255	1,143,255	1,192,516
Total Criminal Justice	7,760,537	37,298,797	37,298,797	40,555,905

**Cost Center: Community Service Programs
Funding Source: Alcohol and Drug Abuse Trust Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	0	70,193	70,193	72,417
Grants and Aid	19,994	20,000	20,000	20,000
Total Community Service Programs Expenditures	19,994	90,193	90,193	92,417

**Cost Center: Crime Prevention
Funding Source: Crime Prevention Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	183,643	699,781	699,781	1,132,167
Capital	13,382	138,400	138,400	0
Reserves	0	200,000	200,000	200,000
Total Crime Prevention Expenditures	197,025	1,038,181	1,038,181	1,332,167

**Cost Center: Detention And Corrections
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	34,731	53,115	53,115	58,500
Total Detention And Corrections Expenditures	34,731	53,115	53,115	58,500



**Marion County Board of County Commissioners
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**Cost Center: Federal Equitable Sharing
Funding Source: Federal Equitable Sharing Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	0	274,060	274,060	318,985
Total Federal Equitable Sharing Expenditures	0	274,060	274,060	318,985

**Cost Center: Fine and Forfeiture Administration
Funding Source: Fine and Forfeiture Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Reserves	0	6,732,976	6,732,976	7,186,740
Total Fine and Forfeiture Administration Expenditures	0	6,732,976	6,732,976	7,186,740

**Cost Center: Juvenile Detention
Funding Source: Fine and Forfeiture Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	1,918,790	2,700,000	2,700,000	3,300,000
Total Juvenile Detention Expenditures	1,918,790	2,700,000	2,700,000	3,300,000

**Cost Center: Law Enforcement Finance Administration
Funding Source: Law Enforcement Trust Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	0	1,023,825	960,725	833,681
Interfund Transfers	48,000	0	63,100	0
Total Law Enforcement Finance Administration Expenditures	48,000	1,023,825	1,023,825	833,681

**Cost Center: MSTU for Law Enforcement Transfer
Funding Source: MSTU for Law Enforcement**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Interfund Transfers	2,282,200	3,226,058	3,226,058	3,204,247
Total MSTU for Law Enforcement Transfer Expenditures	2,282,200	3,226,058	3,226,058	3,204,247



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Sheriff Insurance and Tax Fees
Funding Source: MSTU for Law Enforcement**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	3,259,797	3,784,453	3,786,186	4,236,953
Reserves	0	17,232,681	17,230,948	18,799,699
Total Sheriff Insurance and Tax Fees Expenditures	<u>3,259,797</u>	<u>21,017,134</u>	<u>21,017,134</u>	<u>23,036,652</u>

**Cost Center: Sheriffs Educational Fund
Funding Source: Sheriffs Educational Fund**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	0	1,143,255	1,143,255	1,192,516
Total Sheriffs Educational Fund Expenditures	<u>0</u>	<u>1,143,255</u>	<u>1,143,255</u>	<u>1,192,516</u>



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 programs and modern facilities. To meet the needs of this growing community, we are adding a Recreation Supervisor to extend operating hours and ensure program continuity.

To further enhance residents' quality of life, the MSTU will upgrade existing amenities, including replacing outdated gym equipment and necessary tools and machinery. With Marion County's population projected to rise, the MSTU is committed to maintaining its facilities and equipment through a skilled team, in alignment with the Empowering Marion for Success II plan. This plan focuses on expanding economic opportunities and supporting development near existing infrastructure and services to improve efficiency.

The MSTU is dedicated to using staff resources effectively and saving costs while continuing to provide essential services—especially in areas where development on vacant lots is expected to increase demand.

In summary, the Marion Oaks MSTU for Recreation and Facilities plays a vital role in delivering municipal services. In response to growing demand, it has evaluated staffing needs, added a new position, and aligned its efforts with the Empowering Marion for Success II plan to serve the community efficiently.

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 2026 Proposed Budget

Special Districts

Division: Marion Oaks MSTU for Recreation

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Marion Oaks Recreation	1,101,762	2,584,401	2,584,401	2,884,077
Total Marion Oaks MSTU for Recreation	1,101,762	2,584,401	2,584,401	2,884,077

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Marion Oaks Recreation	11.34	11.34	12.34
Total Marion Oaks MSTU for Recreation	11.34	11.34	12.34

Cost Center: Marion Oaks Recreation
Funding Source: Marion Oaks MSTU

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	769,600	831,613	831,613	936,338
Operating	289,630	402,348	402,348	463,096
Capital	41,948	1,024,661	1,024,661	1,034,643
Debt Service	584	0	0	0
Reserves	0	325,779	325,779	450,000
Total Marion Oaks Recreation Expenditures	1,101,762	2,584,401	2,584,401	2,884,077

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Municipal Services Community Manager	0.34	0.34	0.34
Community Center Supervisor	1.00	1.00	1.00
Recreation Supervisor	0.00	0.00	1.00
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
Municipal Facilities Trades Technician	2.00	2.00	0.00
Municipal Facilities Trades Technician	0.00	0.00	2.00
Lead Custodian	1.00	1.00	1.00
Custodian	0.50	0.50	0.00
Custodian	0.00	0.00	0.50
Recreation Leader	3.50	3.50	3.50
Total Marion Oaks Recreation Full Time Equivalents	11.34	11.34	12.34



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 dedicated to delivering essential municipal services that support the safety, well-being, and quality of life of all property owners. The community includes a mix of residential neighborhoods and established commercial and industrial areas. According to the CEP, continued growth is expected, with rising demand for both residential and commercial development.

The MSTU values the expertise of its staff and emphasizes the importance of professional certifications and training, including HVAC, pool and spa operations, and emergency response. By investing in staff development, the MSTU ensures employees are well-equipped to lead effectively.

Additionally, we are funding replacement of equipment and maintenance of amenities to ensure quality and consistency for the community.

Aligned with the Empowering Marion for Success II plan, the Silver Springs Shores MSTU plays a key role in enhancing community safety, supporting economic development, and improving residents' overall quality of life.

GOALS:

Our goals for FY 2025-26 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. 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. 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
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Special Districts

Division: Silver Springs Shores Special Tax District

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Silver Springs Shores	1,185,314	1,827,150	1,827,150	2,159,261
Total Silver Springs Shores Special Tax District	1,185,314	1,827,150	1,827,150	2,159,261

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Silver Springs Shores	8.33	8.33	8.33
Total Silver Springs Shores Special Tax District	8.33	8.33	8.33

Cost Center: Silver Springs Shores

Funding Source: Silver Springs Shores Special Tax District

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	607,332	662,040	662,040	677,129
Operating	526,840	391,831	433,331	438,171
Capital	49,766	458,500	417,000	668,961
Debt Service	1,376	0	0	0
Reserves	0	314,779	314,779	375,000
Total Silver Springs Shores Expenditures	1,185,314	1,827,150	1,827,150	2,159,261

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Municipal Services Community Manager	0.33	0.33	0.33
Community Center Supervisor	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00
Recreation Specialist	1.00	1.00	1.00
Staff Assistant III	0.00	1.00	1.00
Staff Assistant II	1.00	0.00	0.00
Municipal Facilities Trades Technician	3.00	3.00	0.00
Municipal Facilities Trades Technician	0.00	0.00	3.00
Recreation Leader	1.00	1.00	1.00
Total Silver Springs Shores Full Time Equivalents	8.33	8.33	8.33



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 2026 Proposed Budget**

**Special Districts
Division: Hills of Ocala MSTU**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Hills of Ocala Recreation	34,180	140,633	140,633	191,457
Total Hills of Ocala MSTU	34,180	140,633	140,633	191,457

**Cost Center: Hills of Ocala Recreation
Funding Source: Hills of Ocala MSTU for Recreation**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	34,180	40,529	40,529	41,595
Capital	0	84,890	84,890	134,862
Reserves	0	15,214	15,214	15,000
Total Hills of Ocala Recreation Expenditures	34,180	140,633	140,633	191,457



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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 promoting and improving current amenities and continuing programs.



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Special Districts

Division: Rainbow Lakes Estates MSTU

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Rainbow Lakes Estates Recreation	137,173	374,592	374,592	435,272
Total Rainbow Lakes Estates MSTU	137,173	374,592	374,592	435,272

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Rainbow Lakes Estates Recreation	1.50	1.50	1.50
Total Rainbow Lakes Estates MSTU	1.50	1.50	1.50

Cost Center: Rainbow Lakes Estates Recreation
Funding Source: RLE Comm Res Facility MSTU

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	51,241	75,499	75,499	78,590
Operating	85,932	111,937	111,937	38,356
Capital	0	111,150	111,150	218,326
Reserves	0	76,006	76,006	100,000
Total Rainbow Lakes Estates Recreation Expenditures	137,173	374,592	374,592	435,272

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Recreation Leader	1.50	1.50	1.50
Total Rainbow Lakes Estates Recreation Full Time Equivalents	1.50	1.50	1.50



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Special Districts
Division: Rainbow Lakes Estates Fire MSBU**

DESCRIPTION:

Dissolution of this division as services were absorbed by Marion County Fire Rescue.



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Special Districts

Division: Rainbow Lakes Estates Fire MSBU

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Fire Control Services	351,488	502,626	502,626	0
Total Rainbow Lakes Estates Fire MSBU	351,488	502,626	502,626	0

Cost Center: Fire Control Services
Funding Source: RLE Fire Protection MSBU

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	351,488	502,626	502,626	0
Total Fire Control Services Expenditures	351,488	502,626	502,626	0



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 2026 Proposed Budget

Special Districts

Division: Marion Oaks MSTU for General Services

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Marion Oaks MSTU for General Services	1,020,493	2,602,888	2,602,888	2,840,135
Total Marion Oaks MSTU for General Services	1,020,493	2,602,888	2,602,888	2,840,135

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Marion Oaks MSTU for General Services	10.96	11.07	11.07
Total Marion Oaks MSTU for General Services	10.96	11.07	11.07

Cost Center: Marion Oaks MSTU for General Services
Funding Source: Marion Oaks MSTU for General Services

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	610,004	787,392	787,392	779,080
Operating	363,932	827,039	827,039	751,014
Capital	46,309	738,457	738,457	1,060,041
Debt Service	248	0	0	0
Reserves	0	250,000	250,000	250,000
Total Marion Oaks MSTU for General Services Expenditures	1,020,493	2,602,888	2,602,888	2,840,135

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
General Services Maintenance Supervisor	1.00	1.00	1.00
Municipal Services Operations Manager	0.33	0.33	0.33
Staff Assistant II	0.63	0.74	0.74
Marion Oaks Crew Leader	1.00	1.00	0.00
Marion Oaks Crew Leader	0.00	0.00	1.00
Marion Oaks Maintenance Technician Equip Operator	8.00	8.00	0.00
Marion Oaks Maintenance Technician Equip Operator	0.00	0.00	8.00
Total Marion Oaks MSTU for General Services Full Time Equivalents	10.96	11.07	11.07



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Special Districts
Division: Road Improve and Maint Service Units**

DESCRIPTION:

This division is dedicated to Municipal Service Units for road maintenance and improvement projects. By allocating funds for each unit, our department serves the communities with continued project funding and maintenance. This division works to ensure these units are improved and maintained to the Municipal Services department standards.



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Special Districts

Division: Road Improve and Maint Service Units

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Contracted Road Construction RLE MSTU	1,199,725	1,865,870	1,865,870	1,281,471
Deer Path Estates Phase 1 and 2 MSBU for Road Main	8,501	133,266	133,266	32,348
Golden Hills Road Improvements	3,026	652,283	652,283	66,009
Kingsland Estates Ocala Waterway Road Improvements	9,851	684,797	684,797	169,587
Kingsland Whispering Pines Forest Glenn Road Improve	7,495	771,971	771,971	178,928
Lake Tropicana Road Improvements	6,043	944,523	944,523	173,041
Maricamp Market Center 1 and 2 Road Maintenance	512	17,344	17,344	5,203
Marion Oaks Road Improvements	2,028,162	5,300,115	5,300,115	1,373,988
NW 17th Avenue Northwoods Road Maintenance	2,188	24,752	24,752	6,538
NW 49th 35th St DRA Maintenance	763	43,478	43,478	65,595
Ocala Waterway Estates Road Maintenance	26,345	472,247	472,247	118,876
Paradise Farms Roadside Mowing	18,084	24,368	24,368	45,257
Pine Run Estates Road Improvements	55,859	273,076	273,076	119,635
Rainbow Park Units 1 and 2 Road Maintenance	71,617	1,360,310	1,360,310	363,194
Silver Springs Acres Road Maintenance	69,042	237,916	237,916	92,387
Silver Springs Shores Road Improvements	1,829,780	2,836,756	2,836,756	1,081,685
Stonecrest Center Road Maintenance	2,308	94,990	94,990	16,512
Woods and Lakes Road Improvements Maintenance	10,582	601,190	601,190	64,638
Total Road Improve and Maint Service Units	5,349,883	16,339,252	16,339,252	5,254,892

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Contracted Road Construction RLE MSTU	4.33	4.33	4.33
Total Road Improve and Maint Service Units	4.33	4.33	4.33

**Cost Center: Contracted Road Construction RLE MSTU
Funding Source: RLE MSTU for Road Improvements**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	219,497	296,887	296,887	306,755
Operating	127,334	260,936	260,936	248,169
Capital	852,894	1,308,047	1,308,047	726,547
Total Contracted Road Construction RLE MSTU Expenditures	1,199,725	1,865,870	1,865,870	1,281,471

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
General Services Maintenance Supervisor	1.00	1.00	1.00
Municipal Services Operations Manager	0.33	0.33	0.33
RLE Maintenance Technician Equipment Operator	3.00	3.00	3.00
Total Contracted Road Construction RLE MSTU Full Time Equivalents	4.33	4.33	4.33



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	8,501	13,717	13,717	22,527
Capital	0	119,549	119,549	9,821
Total Deer Path Estates Phase 1 and 2 MSBU for Road Main Expenditures	8,501	133,266	133,266	32,348

**Cost Center: Golden Hills Road Improvements
Funding Source: Golden Hills MSTU for Road Improvements**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	3,026	8,571	8,571	8,028
Capital	0	643,712	643,712	57,981
Total Golden Hills Road Improvements Expenditures	3,026	652,283	652,283	66,009

**Cost Center: Kingsland Estates Ocala Waterway Road Improvements
Funding Source: Kingsland Estates Ocala Waterway MSBU Road Improve**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	9,851	17,803	17,803	10,479
Capital	0	666,994	666,994	159,108
Total Kingsland Estates Ocala Waterway Road Improvements Expenditures	9,851	684,797	684,797	169,587

**Cost Center: Kingsland Whispering Pines Forest Glenn Road Impro
Funding Source: Kingsland Whispering Pines Forest Glenn MSBU Roads**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	7,495	17,704	17,704	10,465
Capital	0	754,267	754,267	168,463
Total Kingsland Whispering Pines Forest Glenn Road Impro Expenditures	7,495	771,971	771,971	178,928



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Lake Tropicana Road Improvements
Funding Source: Lake Tropicana MSTU for Road Improvements**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	6,043	10,416	10,416	10,516
Capital	0	934,107	934,107	162,525
Total Lake Tropicana Road Improvements Expenditures	6,043	944,523	944,523	173,041

**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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	512	14,346	14,346	1,562
Capital	0	2,998	2,998	3,641
Total Maricamp Market Center 1 and 2 Road Maintenance Expenditures	512	17,344	17,344	5,203

**Cost Center: Marion Oaks Road Improvements
Funding Source: Marion Oaks MSBU for Road Improvements**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	101,322	122,972	122,972	122,528
Capital	1,926,840	5,177,143	5,177,143	1,251,460
Total Marion Oaks Road Improvements Expenditures	2,028,162	5,300,115	5,300,115	1,373,988

**Cost Center: NW 17th Avenue Northwoods Road Maintenance
Funding Source: NW 17th Avenue Northwoods MSBU for Road Maint**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	2,188	8,173	8,173	6,538
Capital	0	16,579	16,579	0
Total NW 17th Avenue Northwoods Road Maintenance Expenditures	2,188	24,752	24,752	6,538



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: NW 49th 35th St DRA Maintenance
Funding Source: DRA Maintenance for NW 49 Street 35 Street MSBU**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	763	43,478	43,478	65,595
Total NW 49th 35th St DRA Maintenance Expenditures	763	43,478	43,478	65,595

**Cost Center: Ocala Waterway Estates Road Maintenance
Funding Source: Ocala Waterway Estates MSBU for Road Maintenance**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	26,345	77,334	77,334	77,220
Capital	0	394,913	394,913	41,656
Total Ocala Waterway Estates Road Maintenance Expenditures	26,345	472,247	472,247	118,876

**Cost Center: Paradise Farms Roadside Mowing
Funding Source: Paradise Farms MSBU for Roadside Mowing**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	18,084	24,368	24,368	45,257
Total Paradise Farms Roadside Mowing Expenditures	18,084	24,368	24,368	45,257

**Cost Center: Pine Run Estates Road Improvements
Funding Source: Pine Run Estates MSTU for Road Improvements**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	55,859	137,291	137,291	119,635
Capital	0	135,785	135,785	0
Total Pine Run Estates Road Improvements Expenditures	55,859	273,076	273,076	119,635

**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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	71,617	84,253	84,253	82,518
Capital	0	1,276,057	1,276,057	280,676
Total Rainbow Park Units 1 and 2 Road Maintenance Expenditures	71,617	1,360,310	1,360,310	363,194



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Silver Springs Acres Road Maintenance
Funding Source: Silver Springs Acres MSBU for Road Maintenance**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	69,042	79,186	79,186	81,711
Capital	0	158,730	158,730	10,676
Total Silver Springs Acres Road Maintenance Expenditures	69,042	237,916	237,916	92,387

**Cost Center: Silver Springs Shores Road Improvements
Funding Source: Silver Springs Shores MSBU for Road Improvements**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	81,615	51,280	51,280	99,854
Capital	1,748,165	2,785,476	2,785,476	981,831
Total Silver Springs Shores Road Improvements Expenditures	1,829,780	2,836,756	2,836,756	1,081,685

**Cost Center: Stonecrest Center Road Maintenance
Funding Source: Stonecrest Center MSBU for Road Maintenance**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	2,308	7,458	7,458	7,295
Capital	0	87,532	87,532	9,217
Total Stonecrest Center Road Maintenance Expenditures	2,308	94,990	94,990	16,512

**Cost Center: Woods and Lakes Road Improvements Maintenance
Funding Source: Woods and Lakes Subdivision MSBU for Road Maint**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	10,582	21,394	21,394	21,324
Capital	0	579,796	579,796	43,314
Total Woods and Lakes Road Improvements Maintenance Expenditures	10,582	601,190	601,190	64,638



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Special Districts
Division: General Municipal Service Units**

DESCRIPTION:

This division funds general services for specific community units. These communities work continuously with Municipal Services to ensure our projects meet their needs. Various general services such as road grading, right-of-way maintenance and more are funded individually for each community.



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Special Districts

Division: General Municipal Service Units

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Bellaire General Services	2,018	10,352	10,352	10,209
Citrus Park MSTU	4,863	18,997	18,997	18,750
Country Estates MSTU	2,338	3,190	3,190	3,802
Delcrest General Services	1,563	13,671	13,671	13,359
Doublegate General Services	2,979	3,584	3,584	4,063
Golden Hills General Services	16,738	123,430	123,430	118,980
Hamlet at Sherman Oaks General Services	9,672	29,151	29,151	29,542
Rainbows End General Municipal Services	1,758	475,689	475,689	33,497
Raven Hill General Services	2,597	10,114	10,114	9,780
Tompkins and Georges	8,376	17,393	17,393	17,887
Wineberry MSTU for General Services	3,441	11,861	11,861	12,125
Total General Municipal Service Units	56,343	717,432	717,432	271,994

Cost Center: Bellaire General Services

Funding Source: Bellaire MSTU for General Services

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	2,018	10,352	10,352	10,209
Total Bellaire General Services Expenditures	2,018	10,352	10,352	10,209

Cost Center: Citrus Park MSTU

Funding Source: Citrus Park MSTU

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	4,863	18,997	18,997	18,750
Total Citrus Park MSTU Expenditures	4,863	18,997	18,997	18,750

Cost Center: Country Estates MSTU

Funding Source: Country Estates MSTU

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	2,338	3,190	3,190	3,802
Total Country Estates MSTU Expenditures	2,338	3,190	3,190	3,802



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Delcrest General Services
Funding Source: Delcrest MSTU for General Services**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	1,563	13,671	13,671	13,359
Total Delcrest General Services Expenditures	<u>1,563</u>	<u>13,671</u>	<u>13,671</u>	<u>13,359</u>

**Cost Center: Doublegate General Services
Funding Source: Doublegate MSTU for General Services**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	2,979	3,584	3,584	4,063
Total Doublegate General Services Expenditures	<u>2,979</u>	<u>3,584</u>	<u>3,584</u>	<u>4,063</u>

**Cost Center: Golden Hills General Services
Funding Source: Golden Hills MSTU for General Services**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	16,738	123,430	123,430	118,980
Total Golden Hills General Services Expenditures	<u>16,738</u>	<u>123,430</u>	<u>123,430</u>	<u>118,980</u>

**Cost Center: Hamlet at Sherman Oaks General Services
Funding Source: Hamlet at Sherman Oaks MSBU for General Services**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	9,672	29,151	29,151	29,542
Total Hamlet at Sherman Oaks General Services Expenditures	<u>9,672</u>	<u>29,151</u>	<u>29,151</u>	<u>29,542</u>

**Cost Center: Rainbows End General Municipal Services
Funding Source: Rainbows End MSTU for General Municipal Services**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	1,758	7,127	7,127	7,136
Capital	0	468,562	468,562	26,361
Total Rainbows End General Municipal Services Expenditures	<u>1,758</u>	<u>475,689</u>	<u>475,689</u>	<u>33,497</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Raven Hill General Services
Funding Source: Raven Hill MSTU for General Services**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	2,597	10,114	10,114	9,780
Total Raven Hill General Services Expenditures	<u>2,597</u>	<u>10,114</u>	<u>10,114</u>	<u>9,780</u>

**Cost Center: Tompkins and Georges
Funding Source: Tompkins and Georges MSTU**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	8,376	17,393	17,393	17,887
Total Tompkins and Georges Expenditures	<u>8,376</u>	<u>17,393</u>	<u>17,393</u>	<u>17,887</u>

**Cost Center: Wineberry MSTU for General Services
Funding Source: Wineberry MSTU for General Services**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	3,441	11,861	11,861	12,125
Total Wineberry MSTU for General Services Expenditures	<u>3,441</u>	<u>11,861</u>	<u>11,861</u>	<u>12,125</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Special Districts
Division: Street Lighting Service Units**

DESCRIPTION:

This division is dedicated to Municipal Service Units for streetlighting projects and maintenance. By allocating funds to each unit, our department ensures that communities receive ongoing support for lighting upgrades and upkeep. This division is designed to maintain and improve streetlighting systems in accordance with Municipal Services department standards.



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Special Districts

Division: Street Lighting Service Units

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Bahia Oaks Street Lighting	13,407	28,438	28,438	24,510
Boardman Street Lighting	3,941	15,356	15,356	16,353
Boulder Hill Subdivision Street Lighting	1,244	13,135	13,135	13,376
Churchill Subdivision Street Lighting	2,484	10,124	10,124	9,609
Hickory Hill Subdivision Street Lighting	2,466	8,170	8,170	8,136
Indian Meadows Street Lighting	3,049	6,157	6,157	5,582
Kingsland Whispering Pines Street Lighting	40,675	78,614	78,614	55,131
Lake Weir Edgewater Street Lighting	12,546	147,470	147,470	150,566
Ocala Heights Units 1 and 3 Street Lighting	3,455	41,984	41,984	42,822
Total Street Lighting Service Units	83,267	349,448	349,448	326,085

Cost Center: Bahia Oaks Street Lighting

Funding Source: Bahia Oaks MSTU for Street Lighting

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	13,407	28,438	28,438	24,510
Total Bahia Oaks Street Lighting Expenditures	13,407	28,438	28,438	24,510

Cost Center: Boardman Street Lighting

Funding Source: Boardman MSTU for Street Lighting

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	3,941	15,356	15,356	16,353
Total Boardman Street Lighting Expenditures	3,941	15,356	15,356	16,353

Cost Center: Boulder Hill Subdivision Street Lighting

Funding Source: Boulder Hill Subdivision MSTU for Street Lighting

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	1,244	13,135	13,135	13,376
Total Boulder Hill Subdivision Street Lighting Expenditures	1,244	13,135	13,135	13,376



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Churchill Subdivision Street Lighting
Funding Source: Churchill MSTU for Street Lighting**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	2,484	10,124	10,124	9,609
Total Churchill Subdivision Street Lighting Expenditures	2,484	10,124	10,124	9,609

**Cost Center: Hickory Hill Subdivision Street Lighting
Funding Source: Hickory Hill MSTU for Street Lighting**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	2,466	8,170	8,170	8,136
Total Hickory Hill Subdivision Street Lighting Expenditures	2,466	8,170	8,170	8,136

**Cost Center: Indian Meadows Street Lighting
Funding Source: Indian Meadows MSTU for Street Lighting**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	3,049	6,157	6,157	5,582
Total Indian Meadows Street Lighting Expenditures	3,049	6,157	6,157	5,582

**Cost Center: Kingsland Whispering Pines Street Lighting
Funding Source: Kingsland Whispering Pines MSBU Street Lighting**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	40,675	78,614	78,614	55,131
Total Kingsland Whispering Pines Street Lighting Expenditures	40,675	78,614	78,614	55,131

**Cost Center: Lake Weir Edgewater Street Lighting
Funding Source: Lake Weir Edgewater MSBU for Street Lighting**

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Operating	12,546	147,470	147,470	150,566
Total Lake Weir Edgewater Street Lighting Expenditures	12,546	147,470	147,470	150,566



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Ocala Heights Units 1 and 3 Street Lighting
Funding Source: Ocala Heights MSTU for Street Lighting**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	3,455	41,984	41,984	42,822
Total Ocala Heights Units 1 and 3 Street Lighting Expenditures	<u>3,455</u>	<u>41,984</u>	<u>41,984</u>	<u>42,822</u>



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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:

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
Fiscal Year 2026 Proposed Budget**

Special Districts

Division: Community Redevelopment Area

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Silver Springs CRA Administration	197,133	864,248	864,248	817,349
Total Community Redevelopment Area	197,133	864,248	864,248	817,349

Cost Center: Silver Springs CRA Administration

Funding Source: Silver Springs Community Redevelopment Area Trust

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	179,523	190,835	190,835	251,685
Capital	0	52,000	52,000	246,300
Grants and Aid	17,610	621,413	621,413	319,364
Total Silver Springs CRA Administration Expenditures	197,133	864,248	864,248	817,349



Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

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 updating or replacing the Belleview building to ensure it meets current standards and operational needs. Additionally, we plan to make necessary updates to existing buildings to better support service demands, enhancing efficiency and functionality for those who rely on them. These improvements will contribute to a more effective and sustainable infrastructure for the community.

GOALS:

Our goals include expanding services provided by the mobile health unit to better support transportation-disadvantaged clients, increasing access to remote areas through Telehealth and a broader mobile unit footprint. We aim to increase immunization services, enhance dental care, and improve support for clients with disabilities. Additionally, we are committed to strengthening disease surveillance efforts and expanding our work with the opioid paramedicine program, ensuring more comprehensive care and outreach for those in need.



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Agencies

Division: Health Department

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Marion County Health Unit	<u>2,650,000</u>	<u>4,623,038</u>	<u>4,693,038</u>	<u>5,028,815</u>
Total Health Department	<u>2,650,000</u>	<u>4,623,038</u>	<u>4,693,038</u>	<u>5,028,815</u>

Cost Center: Marion County Health Unit

Funding Source: Marion County Health Unit Trust Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	0	400,000	570,000	0
Grants and Aid	2,650,000	3,150,000	3,150,000	3,150,000
Reserves	0	1,073,038	973,038	1,878,815
Total Marion County Health Unit Expenditures	<u>2,650,000</u>	<u>4,623,038</u>	<u>4,693,038</u>	<u>5,028,815</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Agencies
Division: Health Agencies**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Medicaid Managed Care Program	<u>37,478,948</u>	<u>17,348,678</u>	<u>17,348,678</u>	<u>18,544,034</u>
Total Health Agencies	<u>37,478,948</u>	<u>17,348,678</u>	<u>17,348,678</u>	<u>18,544,034</u>

**Cost Center: Medicaid Managed Care Program
Funding Source: Local Provider Participation Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	150,000	150,000	150,000	150,000
Grants and Aid	37,328,948	16,329,141	16,329,141	16,329,141
Reserves	<u>0</u>	<u>869,537</u>	<u>869,537</u>	<u>2,064,893</u>
Total Medicaid Managed Care Program Expenditures	<u>37,478,948</u>	<u>17,348,678</u>	<u>17,348,678</u>	<u>18,544,034</u>



Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

Agencies

Division: Community Service Agencies

MISSION:

Early Learning Coalition: Equip every young child and family for 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 birth 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 (DPIL). 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 43% 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 is dedicated to the well-being of our community through various programs and initiatives. Our Community Council Against Substance Abuse partners with local organizations to reduce the impact of drugs, alcohol, cigarettes, and vaping on our youth. We also offer prevention programs to help guide them in making positive life choices. For teens in Marion County, we host safe dating workshops to educate and protect against harmful relationships. Additionally, our Family Violence Prevention workgroup provides emergency services and prevention strategies for women and children who do not meet the criteria for CASA, the domestic violence center. By offering these critical services, the Alliance works to ensure the safety and future of at-risk youth and families in our community. Through mentoring, education, and support, we aim to make a lasting, positive impact.

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 (Mon - Fri), we have 25 to 35 buses running throughout Marion County. According to the Annual Operating Report (AOR) submitted to the CTD, our buses traveled 874,840 miles while providing 75,647 trips. The cost per mile for these trips was \$4.96 and the cost per trip averaged \$48.59. Most of our trips are for dialysis patients followed by medical appointments and food shopping.



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BUDGET PRIORITIES:

Early Learning Coalition: With the expiration of American Rescue Plan Act (ARPA) funds, the ELCMC has faced a significant reduction in funding. During FY 2024-2025, ARPA discretionary funds were no longer available to support several quality initiatives, including Dolly Parton's Imagination Library (DPIL). Alternative funding for this period came from Federal Block Grant quality funds, Give4Marion fundraising, private donors, and Marion County Board of Commissioners. Enrollment in DPIL continues to grow. Currently we are on track to have over 5,000 children enrolled in the program by June 30, 2025. This will put the Coalition at 40% of its overall enrollment goal, which is a 70% saturation rate. Finding additional funding to meet the increase in enrollment during the next 12 months is ongoing with a goal of maintaining a zero waitlist.

Marion County Children's Alliance: The Marion County Children's Alliance is committed to improving the lives of children in our community. By continuing to fund prevention programs for our youth and providing emergency services for women and children in dangerous domestic violence situations, we aim to create a safer and healthier environment for all. Funding will be used to support these critical initiatives, ensuring that Marion County's children and families receive the care and resources they need.

Marion Senior Services: This budget request represents a significant increase from the approved FY 2024-2025 budget of \$1,384,759. This is primarily due to anticipated rising costs in all aspects of the operation (fuel, labor, insurance and maintenance). Insurance costs alone have more than doubled over prior year (\$487,000 to \$1,050,000). Most other categories are expected to experience a 10% increase.

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 55% saturation rate at the end of FY 2025-2026. Recent data collection for the program indicates an increase in the frequency with which parents are reading to their children, particularly in lower socioeconomic environments.

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
Fiscal Year 2026 Proposed Budget**

Agencies

Division: Community Service Agencies

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Early Learning Coalition	150,000	200,000	200,000	200,000
Marion County Childrens Alliance	15,000	15,000	15,000	15,000
Marion Senior Services Transit	1,164,544	1,534,759	1,534,759	2,177,176
Total Community Service Agencies	1,329,544	1,749,759	1,749,759	2,392,176

**Cost Center: Early Learning Coalition
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	150,000	200,000	200,000	200,000
Total Early Learning Coalition Expenditures	150,000	200,000	200,000	200,000

**Cost Center: Marion County Childrens Alliance
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
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**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	1,164,544	1,534,759	1,534,759	2,177,176
Total Marion Senior Services Transit Expenditures	1,164,544	1,534,759	1,534,759	2,177,176



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 (SBDC): 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 in the Power Plant Business Incubator in Ocala with an additional circuit ride location in the IMPACT Incubator located in Silver Springs Shores.

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: For the last several years the Small Business Development Center at the University of North Florida (SBDC at UNF) has only requested an adjustment in funding for the rate of inflation in the previous year. Increasing our current funding of \$116,000 by the 2.9% inflation rate for 2024 would amount to \$119,364. As the rapid growth of Marion County's population has also resulted in an increase in the number of small businesses to meet the product and service needs of that population, the SBDC at UNF needs to expand its activities in Marion County in order to meet that demand. Our budget request of \$180,000, while an increase of 50.1% over \$119,364 represents only a 10% increase over each of the 5 years of level funding with only an adjustment for inflation. This increased budget will allow the SBDC at UNF to provide additional staff with varied professional certifications. These added FTE resources will give small businesses greater access to staff from a number of physical locations in order to support growth and business retention. The SBDC leverages county dollars with additional funding from the U.S. SBA and from the University of North Florida.

GOALS:

Ocala Marion County Chamber and Economic Partnership: The CEP and County will set goals for these services before the start of the fiscal year to best address 2024-25 progress and any opportunities which may present themselves throughout the year.

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GOALS:

Small Business Development Council: The Vision Statement for Empowering Marion County for Success describes a "community with a thriving economy that supports a high quality of life where family matters." The Mission Statement of the Florida SBDC Network is: "As Florida's trusted principal provider of business assistance, we help small businesses launch, grow, and thrive through expertise, resources and advocacy." The small businesses that the SBDC assists are the majority of businesses in Marion County and are privately owned by families that live in and support the county. According to Data Axle's ReferenceUSAGov database there are 17,545 verified businesses in Marion County. Of those 16,220 are privately owned, 10,828 of those have 1-4 employees (67% of the 16,220), 2,036 have 5-9 employees (13% of the 16,220), and 1,025 have 10-19 employees (6% of the 16,220). The total number of privately owned businesses with under 20 employees is 13,889 or 86% of the total businesses in Marion County. The SBDC's assistance to these small locally owned businesses helps ensure the economic growth and sustainability of Marion County. The SBDC also helps entrepreneurs launch new businesses that make capital investments and support the county's growth. Of the 13,889 small businesses, 2,142 (15% of the total) are less than 4 years old and 1,642 are less than 3 years old (12% of the total). The SBDC's goals to provide additional resources for small businesses, greater access to staff from a number of physical locations and on-line access, and additional staff with varied professional certifications, and new services for business growth and retention in 2025-2026 will help ensure the economic viability of Marion County's small business economy.



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

Agencies

Division: Economic Development Agencies

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Ocala Marion County Chamber and Economic Partner	300,000	300,000	300,000	300,000
Small Business Development Council	112,000	116,000	116,000	180,000
Total Economic Development Agencies	412,000	416,000	416,000	480,000

Cost Center: Ocala Marion County Chamber and Economic Partner

Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	112,000	116,000	116,000	180,000
Total Small Business Development Council Expenditures	112,000	116,000	116,000	180,000



Marion County Board of County Commissioners Fiscal Year 2026 Proposed Budget

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 ECFRPC is represented by 35 Council Members and a skilled team that provides project, policy, and planning assistance to governments and organizations within the 8-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; community planning, health, resilience, economic analysis, and emergency preparedness.

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 identified by the Board include water issues, regional planning, and economic development.

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 2026 Proposed Budget**

Agencies

Division: Planning Agencies

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
East Central FL Regional Planning Council	81,885	84,388	84,388	87,636
Total Planning Agencies	81,885	84,388	84,388	87,636

**Cost Center: East Central FL Regional Planning Council
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	81,885	84,388	84,388	87,636
Total East Central FL Regional Planning Council Expenditures	81,885	84,388	84,388	87,636



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 with FDACS offers financial assistance to implement conservation practices. The MSWCD also educates the citizens through outreach programs, workshops, and contests to encourage education and participation in 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): In October 2024, MSWCD hired a second, full-time employee to comply with the demands of HB 7013 and to offer additional outreach programs. With this additional staff member, MSWCD increased their expenses, but these expenditures were underestimated during the past fiscal year, so budget line items must be adjusted to accommodate for these additional costs. With State funding reductions, limited District reserve funds, and an increase costs for goods and services, MSWCD cannot offset expenses as they had done previously, further increasing allocations needed in the budget, allowing for a buffer. These increases are in travel, postage, printing, advertising, computer software, and training. MSWCD is also seeking funding in promotional activities, clothing and wearing apparel and office supplies, which has not been allocated previously. Regarding this fiscal year's reductions, training supplies is decreasing from last year, through repurposing of supplies and offering training programs that do not require the purchase of additional items. Overtime costs were also reduced from last year's estimate.

Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 programs, five 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 2026 Proposed Budget**

Agencies

Division: Other Agencies

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Florida Forest Service Fire Control	76,475	43,747	43,747	43,747
Historical Commission	3,698	9,000	9,000	9,000
Marion Soil Conservation District	121,462	170,596	170,596	186,372
Medical Examiner	6,539,547	9,931,264	9,951,052	10,171,399
Total Other Agencies	6,741,182	10,154,607	10,174,395	10,410,518

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Marion Soil Conservation District	1.50	2.00	2.00
Total Other Agencies	1.50	2.00	2.00

**Cost Center: Florida Forest Service Fire Control
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Grants and Aid	76,475	43,747	43,747	43,747
Total Florida Forest Service Fire Control Expenditures	76,475	43,747	43,747	43,747

**Cost Center: Historical Commission
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	3,698	9,000	9,000	9,000
Total Historical Commission Expenditures	3,698	9,000	9,000	9,000

**Cost Center: Marion Soil Conservation District
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	106,953	154,751	154,751	157,612
Operating	14,509	15,845	15,845	28,760
Total Marion Soil Conservation District Expenditures	121,462	170,596	170,596	186,372

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Soil and Water Program Assistant	0.50	1.00	1.00
Marion Soil Water Conservation District Administrator	1.00	1.00	1.00
Total Marion Soil Conservation District Full Time Equivalents	1.50	2.00	2.00



**Marion County Board of County Commissioners
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**Cost Center: Medical Examiner
Funding Source: Medical Examiner Fund**

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Operating	6,299,845	7,526,935	7,603,819	8,021,236
Capital	182,825	2,354,329	2,277,233	2,100,163
Debt Service	56,877	0	0	0
Non-operating	0	0	20,000	0
Reserves	0	50,000	50,000	50,000
Total Medical Examiner Expenditures	6,539,547	9,931,264	9,951,052	10,171,399



**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 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Division Expenditure Budget Summary</u>				
General Fund Transfers	<u>2,136,622</u>	<u>2,508,501</u>	<u>2,508,501</u>	<u>2,674,365</u>
Total Interfund Transfers	<u>2,136,622</u>	<u>2,508,501</u>	<u>2,508,501</u>	<u>2,674,365</u>

Cost Center: General Fund Transfers
Funding Source: General Fund

	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
<u>Expenditures</u>				
Interfund Transfers	<u>2,136,622</u>	<u>2,508,501</u>	<u>2,508,501</u>	<u>2,674,365</u>
Total General Fund Transfers Expenditures	<u>2,136,622</u>	<u>2,508,501</u>	<u>2,508,501</u>	<u>2,674,365</u>



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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 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 2026 Proposed Budget**

**Internal Services
Division: Risk Management**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Employee Health	0	0	49,240,169	54,054,603
Employee Wellness Program	118,897	695,588	695,588	665,181
Insurance	55,413,337	62,366,854	13,229,998	17,115,930
Risk and Benefit Services	635,777	856,514	853,535	860,662
Total Risk Management	56,168,011	63,918,956	64,019,290	72,696,376

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Employee Wellness Program	1.00	1.00	1.00
Risk and Benefit Services	6.50	6.50	7.50
Total Risk Management	7.50	7.50	8.50

<u>Division Performance Measures</u>	Indicator	FY 2024 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
SG1A: Workers' Compensation cost per 100 employees	Outcome	5.53	3.56	4.42	5.50
SG1A: Insured structures inspected per month	Efficiency	5.41	5.92	6.33	5.41
SG1A: Average annual safety training hours per FTE	Efficiency	5.16	2.49	3.62	5.16
SG1B: Percent of Departments that receive Benefits or Wellness training and education	Efficiency	98.00	70.00	75.00	100.00
DG1: Claims processed per dedicated Risk FTE	Effectiveness	544.00	372.00	500.00	550.00
DG2: Liability Insurance Premium as a percentage of Risk expenses	Efficiency	47.00	39.00	43.00	50.00
DG3: Percentage of employees that complete the Wellness Program	Outcome	30.00	28.00	38.00	40.00
DG4: Percentage of employees that complete their annual physical	Outcome	30.00	30.00	35.00	40.00

**Cost Center: Employee Health
Funding Source: Insurance Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	0	0	41,669,642	44,849,114
Operating	0	0	1,129,508	3,283,524
Reserves	0	0	6,441,019	5,921,965
Total Employee Health Expenditures	0	0	49,240,169	54,054,603



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Employee Wellness Program
Funding Source: Insurance Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	73,875	80,348	80,348	82,338
Operating	45,022	66,118	66,118	63,710
Capital	0	549,122	549,122	519,133
Total Employee Wellness Program Expenditures	118,897	695,588	695,588	665,181

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Health and Wellness Coordinator	1.00	0.00	0.00
Health and Wellness Coordinator	0.00	1.00	1.00
Total Employee Wellness Program Full Time Equivalents	1.00	1.00	1.00

**Cost Center: Insurance
Funding Source: Insurance Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	49,143,505	46,898,290	5,211,560	6,288,391
Operating	6,269,832	6,116,849	6,372,286	6,128,885
Reserves	0	9,351,715	1,646,152	4,698,654
Total Insurance Expenditures	55,413,337	62,366,854	13,229,998	17,115,930

**Cost Center: Risk and Benefit Services
Funding Source: Insurance Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	584,182	692,197	692,197	798,624
Operating	50,874	65,404	62,425	62,038
Capital	0	98,913	98,913	0
Debt Service	721	0	0	0
Total Risk and Benefit Services Expenditures	635,777	856,514	853,535	860,662

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
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
Clinic Manager Registered Nurse	0.00	0.00	1.00
Safety Training Compliance Manager	1.00	1.00	1.00
Administrative Staff Assistant	0.25	0.25	0.25
Risk Asset and Claims Analyst	1.00	1.00	1.00
Benefits Analyst	2.00	0.00	0.00
Benefits Analyst	0.00	1.00	1.00
Risk Coordinator	0.00	1.00	1.00
Total Risk and Benefit Services Full Time Equivalents	6.50	6.50	7.50



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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 2026 Proposed Budget**

Debt Service

Division: Transportation Debt Service

<u>Division Expenditure Budget Summary</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Transportation Improvements 2nd 5 Cents	<u>3,926,853</u>	<u>6,727,305</u>	<u>6,727,305</u>	<u>6,726,979</u>
Total Transportation Debt Service	<u>3,926,853</u>	<u>6,727,305</u>	<u>6,727,305</u>	<u>6,726,979</u>

**Cost Center: Transportation Improvements 2nd 5 Cents
Funding Source: Public Improvement Transportation Debt Service**

<u>Expenditures</u>	<u>FY 2024 Actual</u>	<u>FY 2025 Adopted</u>	<u>FY 2025 Amended</u>	<u>FY 2026 Proposed</u>
Debt Service	<u>3,926,853</u>	<u>3,924,048</u>	<u>3,924,048</u>	<u>3,923,722</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>3,926,853</u>	<u>6,727,305</u>	<u>6,727,305</u>	<u>6,726,979</u>



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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 2026 Proposed Budget

Debt Service

Division: Road Assessment Program Debt Service

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Series 2012A	126,871	0	0	0
Series 2013A	47,563	0	0	0
Series 2014A	144,944	0	0	0
Series 2015A	28,427	28,428	28,428	0
Series 2016A	125,029	44,068	44,068	0
Series 2017A	183,236	111,137	111,137	71,352
Series 2019A	98,382	78,508	78,508	66,251
Series 2021A	405,643	159,088	159,088	146,583
Series 2022A	62,085	46,835	46,835	40,761
Series 2024A	0	98,382	98,382	108,215
Series 2024B	0	146,084	146,084	165,993
Total Road Assessment Program Debt Service	1,222,180	712,530	712,530	599,155

Cost Center: Series 2012A

Funding Source: Series 2012A Debt Service Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Interfund Transfers	126,871	0	0	0
Total Series 2012A Expenditures	126,871	0	0	0

Cost Center: Series 2013A

Funding Source: Series 2013A Debt Service Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Interfund Transfers	47,563	0	0	0
Total Series 2013A Expenditures	47,563	0	0	0

Cost Center: Series 2014A

Funding Source: Series 2014A Debt Service Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Debt Service	144,944	0	0	0
Total Series 2014A Expenditures	144,944	0	0	0



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Series 2015A
Funding Source: Series 2015A Debt Service Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Debt Service	28,427	28,428	28,428	0
Total Series 2015A Expenditures	28,427	28,428	28,428	0

**Cost Center: Series 2016A
Funding Source: Series 2016A Debt Service Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Debt Service	125,029	44,068	44,068	0
Total Series 2016A Expenditures	125,029	44,068	44,068	0

**Cost Center: Series 2017A
Funding Source: Series 2017A Debt Service Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Debt Service	183,236	111,137	111,137	71,352
Total Series 2017A Expenditures	183,236	111,137	111,137	71,352

**Cost Center: Series 2019A
Funding Source: Series 2019A Debt Service Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Debt Service	98,382	78,508	78,508	66,251
Total Series 2019A Expenditures	98,382	78,508	78,508	66,251

**Cost Center: Series 2021A
Funding Source: Series 2021A Debt Service Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Debt Service	405,643	159,088	159,088	146,583
Total Series 2021A Expenditures	405,643	159,088	159,088	146,583



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Series 2022A
Funding Source: Series 2022A Debt Service Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Debt Service	62,085	46,835	46,835	40,761
Total Series 2022A Expenditures	62,085	46,835	46,835	40,761

**Cost Center: Series 2024A
Funding Source: Series 2024A Debt Service Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Debt Service	0	98,382	98,382	108,215
Total Series 2024A Expenditures	0	98,382	98,382	108,215

**Cost Center: Series 2024B
Funding Source: Series 2024B Debt Service Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Debt Service	0	146,084	146,084	165,993
Total Series 2024B Expenditures	0	146,084	146,084	165,993



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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, Belleview Health Department Building, Clerk's IT Closet, Comm Service Silver Spring Shores Infrastructure, Commissioners Auditorium Remodel, Consolidated Fleet Facility, Cybersecurity Upgrades, Energy Management Control, Enterprise Resource Planning Capital, Facilities Inventory and Storage, Fire Panel Upgrades, Freedom Public Library Expansion, Gateway Signage 42nd St Flyover, Gateway Signage NW 49th Street, Granicus Solution, Growth Services Training Room Remodel, Jail Plumbing E and F Pods, Jail Replace Solar Panels, Jail Replace Staefa with Computrol, Jail Replacement of 7 Rooftop AC Units, JC Judges Parking Lot Security, JC Parking Garage Floors 1 Through 4, JC1 Replacement of Air Handler Unit, JC1 Roof Replacement, JC2 Replacement of Air Handlers, JC3 Fourth Floor Expansion Phase 1, Kronos Time Keeping System, MC Employee Health Clinic, Mcpherson Government Campus, MCSO Jail Pipe Lining A Through C Pods, Medical Examiner Generator Replacement, 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, SELP Dave Baillie Arena Grandstands, SELP Gate 2 Entrance Enhancement, SELP Sales Arena Remodel, Visitor Center Signage.



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget

Capital Improvements

Division: General Capital Improvements

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Animal Services Capital	0	1,200,600	6,900,600	0
Courthouse Capital	85,553	9,027,230	9,048,344	0
Fleet Capital	523,714	5,657,895	5,657,895	7,305,000
General Government Capital	3,569,290	23,153,943	22,242,243	4,283,550
Infrastructure Tax Animal Services	874,166	7,592,156	22,387,258	0
Infrastructure Tax Reserve	0	1,183,047	4,744,136	20,434,404
Jail Capital	162,274	1,659,223	1,659,223	0
Library Capital	62,892	10,086,780	10,086,780	925,000
Risk Benefits Capital	10,783	4,891,500	4,891,500	0
Sheriff Capital	0	2,085,548	2,085,548	0
Southeastern Livestock Pavilion Capital	1,589,778	1,450,455	1,450,455	391,400
Total General Capital Improvements	6,878,450	67,988,377	91,153,982	33,339,354

Cost Center: Animal Services Capital

Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	0	1,200,600	6,900,600	0
Total Animal Services Capital Expenditures	0	1,200,600	6,900,600	0

Cost Center: Courthouse Capital

Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	85,553	9,027,230	9,048,344	0
Total Courthouse Capital Expenditures	85,553	9,027,230	9,048,344	0

Cost Center: Fleet Capital

Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	523,714	5,657,895	5,657,895	7,305,000
Total Fleet Capital Expenditures	523,714	5,657,895	5,657,895	7,305,000



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: General Government Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	3,569,290	22,878,009	21,966,309	4,283,550
Debt Service	0	275,934	275,934	0
Total General Government Capital Expenditures	3,569,290	23,153,943	22,242,243	4,283,550

**Cost Center: Infrastructure Tax Animal Services
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	874,166	7,592,156	22,387,258	0
Total Infrastructure Tax Animal Services Expenditures	874,166	7,592,156	22,387,258	0

**Cost Center: Infrastructure Tax Reserve
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Reserves	0	1,183,047	4,744,136	20,434,404
Total Infrastructure Tax Reserve Expenditures	0	1,183,047	4,744,136	20,434,404

**Cost Center: Jail Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	162,274	1,659,223	1,659,223	0
Total Jail Capital Expenditures	162,274	1,659,223	1,659,223	0

**Cost Center: Library Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	62,892	10,086,780	10,086,780	925,000
Total Library Capital Expenditures	62,892	10,086,780	10,086,780	925,000



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Risk Benefits Capital
Funding Source: Insurance Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	10,783	0	0	0
Capital	0	4,891,500	4,891,500	0
Total Risk Benefits Capital Expenditures	10,783	4,891,500	4,891,500	0

**Cost Center: Sheriff Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	0	2,085,548	2,085,548	0
Total Sheriff Capital Expenditures	0	2,085,548	2,085,548	0

**Cost Center: Southeastern Livestock Pavilion Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	1,589,778	1,450,455	1,450,455	391,400
Total Southeastern Livestock Pavilion Capital Expenditures	1,589,778	1,450,455	1,450,455	391,400



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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 2026 Proposed Budget

Capital Improvements

Division: Public Safety Communications Capital

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Infrastructure Tax Emergency Communications	12,476,377	6,321,358	3,237,664	0
Total Public Safety Communications Capital	12,476,377	6,321,358	3,237,664	0

Cost Center: Infrastructure Tax Emergency Communications
Funding Source: Infrastructure Surtax Capital Projects

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	12,476,377	6,321,358	3,237,664	0
Total Infrastructure Tax Emergency Communications Expenditures	12,476,377	6,321,358	3,237,664	0



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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 2026 Proposed Budget**

**Capital Improvements
Division: Parks and Recreation Capital**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Parks and Recreation Capital	49,162	3,791,338	4,706,649	0
Parks and Recreation Improvements	750	294,525	294,525	0
Total Parks and Recreation Capital	49,912	4,085,863	5,001,174	0

**Cost Center: Parks and Recreation Capital
Funding Source: General Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	49,162	3,791,338	4,706,649	0
Total Parks and Recreation Capital Expenditures	49,162	3,791,338	4,706,649	0

**Cost Center: Parks and Recreation Improvements
Funding Source: Parks Capital Project Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	750	294,525	294,525	0
Total Parks and Recreation Improvements Expenditures	750	294,525	294,525	0



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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 2026 Proposed Budget**

**Capital Improvements
Division: Sheriff Capital Improvements**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Infrastructure Tax Emergency Management	1,308	173,253	173,253	55,000
Infrastructure Tax Sheriff Jail	1,293,066	6,335,253	6,139,195	392,300
Infrastructure Tax Sheriff Patrol	2,029,203	6,966,583	4,160,570	0
Infrastructure Tax Sheriff Regular	997,334	9,769,137	11,648,737	7,058,240
Total Sheriff Capital Improvements	4,320,911	23,244,226	22,121,755	7,505,540

**Cost Center: Infrastructure Tax Emergency Management
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	1,308	173,253	173,253	55,000
Total Infrastructure Tax Emergency Management Expenditures	1,308	173,253	173,253	55,000

**Cost Center: Infrastructure Tax Sheriff Jail
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	1,293,066	6,335,253	6,139,195	392,300
Total Infrastructure Tax Sheriff Jail Expenditures	1,293,066	6,335,253	6,139,195	392,300

**Cost Center: Infrastructure Tax Sheriff Patrol
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	2,029,203	6,966,583	4,160,570	0
Total Infrastructure Tax Sheriff Patrol Expenditures	2,029,203	6,966,583	4,160,570	0

**Cost Center: Infrastructure Tax Sheriff Regular
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	997,334	9,769,137	11,648,737	7,058,240
Total Infrastructure Tax Sheriff Regular Expenditures	997,334	9,769,137	11,648,737	7,058,240



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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 2026 Proposed Budget

Capital Improvements

Division: Fire Rescue and Ambulance Capital

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Emergency Medical Services Capital	50,804	55,523	51,997	0
Fire Rescue Impact Fees Fund	756	1,898	1,898	0
Infrastructure Tax Fire	6,623,741	16,813,000	15,101,260	4,345,000
Infrastructure Tax Medical Services	10,227,711	3,489,874	9,831,697	3,800,000
Total Fire Rescue and Ambulance Capital	16,903,012	20,360,295	24,986,852	8,145,000

Cost Center: Emergency Medical Services Capital

Funding Source: General Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	50,804	55,523	51,997	0
Total Emergency Medical Services Capital Expenditures	50,804	55,523	51,997	0

Cost Center: Fire Rescue Impact Fees Fund

Funding Source: Fire Rescue Impact Fees Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	756	1,898	1,898	0
Total Fire Rescue Impact Fees Fund Expenditures	756	1,898	1,898	0

Cost Center: Infrastructure Tax Fire

Funding Source: Infrastructure Surtax Capital Projects

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	6,623,741	16,813,000	15,101,260	4,345,000
Total Infrastructure Tax Fire Expenditures	6,623,741	16,813,000	15,101,260	4,345,000

Cost Center: Infrastructure Tax Medical Services

Funding Source: Infrastructure Surtax Capital Projects

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	10,227,711	3,489,874	9,831,697	3,800,000
Total Infrastructure Tax Medical Services Expenditures	10,227,711	3,489,874	9,831,697	3,800,000



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**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
Fiscal Year 2026 Proposed Budget**

**Capital Improvements
Division: Transportation Improvements**

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
County Engineer 80% Gas Tax	4,413,559	17,818,936	15,116,663	4,562,700
Impact Fees East District	6,751,043	13,632,881	13,909,438	6,066,942
Impact Fees West District	3,246,312	34,742,103	38,470,293	7,638,740
Infrastructure Tax Transportation	54,810,093	110,801,697	135,827,585	50,699,886
Road and Street Facilities	2,845,574	26,483,160	29,049,608	13,277,257
Sidewalk Construction	354,089	1,027,314	1,005,888	173,650
Transportation Improvements 2nd 5 Cents	4,307,735	15,970,544	11,760,688	3,384,448
Total Transportation Improvements	76,728,405	220,476,635	245,140,163	85,803,623

**Cost Center: County Engineer 80% Gas Tax
Funding Source: 80% Gas Tax Construction Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	4,413,559	17,818,936	15,116,663	4,562,700
Total County Engineer 80% Gas Tax Expenditures	4,413,559	17,818,936	15,116,663	4,562,700

**Cost Center: Impact Fees East District
Funding Source: Impact Fee East District**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	11,780	8,465	37,025	0
Capital	6,739,263	13,624,416	13,872,413	6,066,942
Total Impact Fees East District Expenditures	6,751,043	13,632,881	13,909,438	6,066,942

**Cost Center: Impact Fees West District
Funding Source: Impact Fee West District**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	11,780	8,465	37,025	0
Capital	3,234,532	34,733,638	38,433,268	7,638,740
Total Impact Fees West District Expenditures	3,246,312	34,742,103	38,470,293	7,638,740



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget**

**Cost Center: Infrastructure Tax Transportation
Funding Source: Infrastructure Surtax Capital Projects**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	54,810,093	110,801,697	135,827,585	50,699,886
Total Infrastructure Tax Transportation Expenditures	54,810,093	110,801,697	135,827,585	50,699,886

**Cost Center: Road and Street Facilities
Funding Source: County Transportation Maintenance Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	2,845,574	23,914,410	20,196,844	0
Reserves	0	2,568,750	8,852,764	13,277,257
Total Road and Street Facilities Expenditures	2,845,574	26,483,160	29,049,608	13,277,257

**Cost Center: Sidewalk Construction
Funding Source: Sidewalk Construction Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	354,089	1,027,314	1,005,888	173,650
Total Sidewalk Construction Expenditures	354,089	1,027,314	1,005,888	173,650

**Cost Center: Transportation Improvements 2nd 5 Cents
Funding Source: 2nd Local Option Fuel Tax Fund**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	4,307,735	15,347,205	11,137,349	3,384,448
Total Transportation Improvements 2nd 5 Cents Expenditures	4,307,735	15,347,205	11,137,349	3,384,448

**Cost Center: Transportation Improvements 2nd 5 Cents
Funding Source: Public Improvement Transportation Capital Projects**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	0	623,339	623,339	0
Total Transportation Improvements 2nd 5 Cents Expenditures	0	623,339	623,339	0



**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed 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 2026 Proposed Budget**

Capital Improvements

Division: Road Assessment Program Improvements

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Road Assessments	77,825	23,151,425	23,151,425	31,878,061
Series 2022A	42,798	0	0	0
Series 2024A	1,071,550	1,338,504	1,338,504	0
Series 2024B	849,697	2,443,544	2,443,544	0
Total Road Assessment Program Improvements	2,041,870	26,933,473	26,933,473	31,878,061

Cost Center: Road Assessments

Funding Source: County Transportation Maintenance Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	77,825	23,151,425	23,151,425	31,878,061
Total Road Assessments Expenditures	77,825	23,151,425	23,151,425	31,878,061

Cost Center: Series 2022A

Funding Source: Series 2022A Capital Projects Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Operating	13,528	0	0	0
Capital	911	0	0	0
Interfund Transfers	28,359	0	0	0
Total Series 2022A Expenditures	42,798	0	0	0

Cost Center: Series 2024A

Funding Source: Series 2024A Capital Projects Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	1,060,891	1,338,504	1,338,504	0
Debt Service	10,659	0	0	0
Total Series 2024A Expenditures	1,071,550	1,338,504	1,338,504	0

Cost Center: Series 2024B

Funding Source: Series 2024B Capital Projects Fund

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Capital	838,959	2,443,544	2,443,544	0
Debt Service	10,738	0	0	0
Total Series 2024B Expenditures	849,697	2,443,544	2,443,544	0



Marion County Board of County Commissioners Fiscal Year 2026 Proposed 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:

Rainbow Lakes Estate's goal is 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
Fiscal Year 2026 Proposed Budget**

Rainbow Lakes Estates

Division: Rainbow Lakes Estates Mun Svc District

<u>Division Expenditure Budget Summary</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Rainbow Lakes Estates General Government	491,494	1,434,510	1,434,510	1,108,995
Road and Street RLE MSD	22,957	0	0	0
Total Rainbow Lakes Estates Mun Svc District	514,451	1,434,510	1,434,510	1,108,995

<u>Division FTE Budget Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Rainbow Lakes Estates General Government	3.33	3.33	3.33
Total Rainbow Lakes Estates Mun Svc District	3.33	3.33	3.33

**Cost Center: Rainbow Lakes Estates General Government
Funding Source: Rainbow Lakes Estates MSD**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	205,665	226,634	226,634	247,825
Operating	130,813	280,139	280,139	283,550
Capital	11,657	552,737	552,737	267,620
Debt Service	4,755	0	0	0
Interfund Transfers	138,604	0	0	0
Reserves	0	375,000	375,000	310,000
Total Rainbow Lakes Estates General Government Expenditures	491,494	1,434,510	1,434,510	1,108,995

<u>FTE Summary</u>	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Proposed
Municipal Services Community Manager	0.33	0.33	0.33
Community Center Supervisor	1.00	1.00	1.00
Staff Assistant II	1.00	1.00	1.00
Building and Grounds Maintenance Technician III	1.00	1.00	0.00
Building and Grounds Maintenance Technician III	0.00	0.00	1.00
Total Rainbow Lakes Estates General Government Full Time Equivalents	3.33	3.33	3.33

**Cost Center: Road and Street RLE MSD
Funding Source: Rainbow Lakes Estates MSD**

<u>Expenditures</u>	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Proposed
Personnel	2,980	0	0	0
Operating	19,816	0	0	0
Debt Service	161	0	0	0
Total Road and Street RLE MSD Expenditures	22,957	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
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**Marion County Board of County Commissioners
Fiscal Year 2026 Proposed Budget
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BUDGET COVER MEMORANDUM

DATE: June 1, 2025

TO: Marion County Board of County Commissioners

ATTENTION: Marion County Clerk of Court and Comptroller
Budget Department
Post Office Box 1030
Ocala, Florida 34478

FROM: Marion County Clerk of Court and Comptroller
(Department / Agency / District)

SUBJECT: Fiscal Year 2025-26 Requested Budget

Attached is the Fiscal Year 2025-26 requested budget for the department /
agency / district named above in the total amount of \$ 5,744,024.

I have personally reviewed the budgetary requirements as listed herein and consider
the amounts included for each line item to be the minimum amount necessary to fund
expenditures for the ensuing fiscal year.



Authorized Signature

Gregory C. Harrell
Name (Please Print)

352-671-5604
Telephone Number (Daytime)

**Marion County Clerk of Court and Comptroller****Fiscal Year 2026 Requested Budget**

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Requested
0010-110 General Fund Clerk to BCC					
Expenditures					
Personnel					
511101	Executive Salaries	21,516	23,106	23,106	22,969
512101	Regular Salaries & Wages	2,975,793	3,239,058	3,239,058	3,343,496
521101	FICA Taxes	218,726	249,379	249,379	257,411
522101	Retirement Contributions	535,582	577,768	577,768	602,168
523101	Health Insurance	485,378	562,900	562,900	570,399
523401	Life, AD&D, LTD	19,926	21,857	21,857	22,560
524101	Worker's Compensation	2,529	2,870	2,870	4,039
525101	Unemployment Compensation	520	0	0	0
Personnel Total		4,259,969	4,676,938	4,676,938	4,823,042
Operating					
531109	Professional Services	82,782	75,604	75,604	91,250
534101	Contract Serv - Other - Misc	1,888	28,988	125,748	175,521
534108	Contract Serv - Wells Fargo	14,130	16,340	16,340	19,033
540101	Travel & Per Diem	29,621	46,424	46,424	55,655
541101	Communications Services	2,789	4,917	4,917	4,427
542201	Postage & Freight	9,926	10,810	10,810	11,630
544101	Rentals & Leases - Equipment	424	11,506	11,506	12,016
545101	Insurance - Premiums	12,548	13,773	13,773	12,888
546301	Repairs/Maint - Equipment	3,713	2,000	2,000	2,000
546312	Repairs/Maint - Computer Equipment	1,239	1,355	1,355	1,448
546401	Repairs/Maint - Office Machines	300	10,873	10,873	10,873
547101	Printing & Binding	17,129	23,515	23,515	27,895
549111	Other Current Charges & Obligations	2,077	1,850	1,850	2,850
549990	Other Current Charges - Misc Expenses	1,735	0	0	0
551101	Office Supplies	35,737	38,892	38,892	44,861
552101	Gasoline, Oil & Lubricants	2,157	3,004	3,004	3,004
552106	Computer Software	113,982	324,423	392,423	335,285
552108	Operating Supplies	15,535	1,000	7,213	1,000
552116	Operating Supplies - Computer Hardware	27,852	50,016	50,016	45,203
554101	Books, Publications & Subscriptions	6,744	3,945	3,945	3,945
554201	Dues & Memberships	4,178	6,890	6,890	8,388
555501	Training & Education	22,573	34,910	34,910	40,810
Operating Total		409,060	711,035	882,008	909,982
Capital					
564101	Machinery and Equipment	118,529	7,000	7,000	0
569907	Subscriptions - Software	305,678	0	0	0
Capital Total		424,207	7,000	7,000	0
Debt Service					
571205	Principal - Lease Agreement	11,224	0	0	0
571207	Principal - Subscriptions	138,633	0	0	0
572205	Interest - Lease Agreement	721	0	0	0
572207	Interest - Subscriptions	5,329	0	0	0
Debt Service Total		155,907	0	0	0

FY 2026 Requested

Clerk Summary



Marion County Clerk of Court and Comptroller
Fiscal Year 2026 Requested Budget

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Requested
0010-110 General Fund Clerk to BCC					
Expenditures					
Transfers					
591153	Budget Transfer to Public Records Modern Trust Fund	5,615	0	0	0
Transfers Total		5,615	0	0	0
Reserve					
599101	Reserve for Contingencies	0	3,000	3,000	3,000
Reserve Total		0	3,000	3,000	3,000
0010-110 Clerk to BCC Expenditure Total		5,254,758	5,397,973	5,568,946	5,736,024

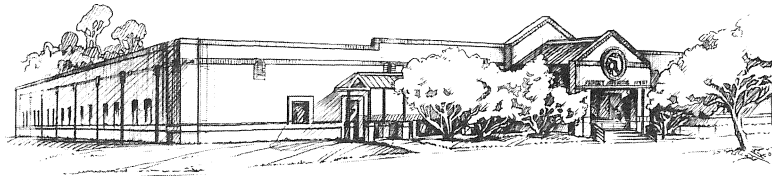


Marion County Clerk of Court and Comptroller

Fiscal Year 2026 Requested Budget

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Requested
1010-110 Fine & Forfeiture Fund Clerk to BCC					
Expenditures					
Operating					
541111	Communications Services	3,132	8,000	8,000	8,000
Operating Total		3,132	8,000	8,000	8,000
1010-110 Clerk to BCC Expenditure Total		3,132	8,000	8,000	8,000

Office of
MARION COUNTY PROPERTY APPRAISER



JIMMY H. COWAN, JR., CFA
PROPERTY APPRAISER

501 S.E. 25th AVENUE
OCALA, FLORIDA

MEMORANDUM

DATE: May 30, 2025

TO: Marion County Board of County Commissioners

ATTENTION: Clerk of the Circuit Court and Comptroller
Budget Department
P O Box 1030
Ocala FL 34478-1030

FROM: Marion County Property Appraiser

SUBJECT: Fiscal Year 2025-26 Proposed Budget

As required by Florida Statutes 195.087, the Marion County Property Appraiser hereby submits a copy of the 2025-26 Proposed Budget to the Marion County Board of County Commissioners. The proposed budget for fiscal year 2025-26 is \$6,971,068. The General Fund portion of this budget is \$5,196,335.92.

Sincerely,
Jimmy H. Cowan, Jr.
Jimmy H. Cowan, Jr., CFA
Marion County Property Appraiser

Budget Presentation Narrative Form
Fiscal year 2025-2026 Proposed Budget
Property Appraiser

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 maintain current property record cards, ownership maps, name and addresses of the owner or fiduciary responsible for payment of taxes, and maintain a description that accurately describes all the property in the county.

Goals:

Complete our mandatory 5-year review of all properties
Continue to accurately reflect accurate property data and derive and assign fair and equitable values

Comments:



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund 0010 General Fund
Cost Center 113 Property Appraiser Transfer

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Capital			
564101	MACHINERY & EQUIPMENT	0	0
	Sub-Total Capital	0	0
Constitutional Officer Transfer			
591013	BUDG TRANS TO PROP APPRAISER	4,957,568	5,196,336
	Sub-Total Constitutional Officer	4,957,568	5,196,336
	Total Property Appraiser Transfer	4,957,568	5,196,336

Marion County Board of County Commissioners
FTE and 1% Salary & Benefits Calculation
Proposed Budget FY 2025-26

Fund	Fund Name	Cost Center	Cost Center Name	FTEs Requested	
				Full Time	Part Time
0010	General Fund	113	Property Appraiser	<u>55</u>	<u>0.00</u>
Total FTEs:				<u>55.00</u>	<u>0.00</u>
1% of Salaries(\$):				<u>34,443</u>	
1% of Benefits(\$):				<u>10,097</u>	
1% Salaries & Benefits Total(\$):				<u>44,540</u>	

MARION COUNTY PROPERTY APPRAISER'S Proposed Budget 2025-26_5-29-2025			6,971,068
TAXING AUTHORITY	% OF TOTAL BUDGET	BUDGET SHARE	
GENERAL FUND	74.5415%	5,196,335.92	
RAINBOW LAKES ESTATES	0.0521%	3,630.29	
RAINBOW LAKES ESTATES MSTU FUND	0.0354%	2,468.84	
MARION OAKS	0.3238%	22,572.82	
MSTU FOR LAW ENFORCEMENT	18.0754%	1,260,049.72	
EMERGENCY MEDICAL SERVICES	5.5363%	385,942.63	
SILVER SPRINGS SHORES SPECIAL TAXING DISTRICT	0.2313%	16,125.29	
HILLS OF OCALA	0.0111%	771.65	
SWFWMD - DISTRICT LEVY	0.5249%	36,593.24	
SJRWMD - DISTRICT LEVY	0.6682%	46,577.60	
TOTAL	100.000%	6,971,068.00	
TAXING AUTHORITY	% OF TOTAL 2024 Levy	2024 TAXES LEVIED	
GENERAL FUND	74.5415%	391,380,163.31	
RAINBOW LAKES ESTATES	0.0521%	273,428.20	
RAINBOW LAKES ESTATES MSTU FUND	0.0354%	185,949.20	
MARION OAKS	0.3238%	1,700,150.66	
MSTU FOR LAW ENFORCEMENT	18.0754%	94,905,039.58	
EMERGENCY MEDICAL SERVICES	5.5363%	29,068,615.45	
SILVER SPRINGS SHORES SPECIAL TAXING DISTRICT	0.2313%	1,214,532.30	
HILLS OF OCALA	0.0111%	58,119.17	
		518,785,997.87	
SWFWMD - DISTRICT LEVY	0.5249%	2,756,147.20	
SJRWMD - DISTRICT LEVY	0.6682%	3,508,154.66	
		6,264,301.86	
TOTAL	100.000%	525,050,299.73	

**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
CHART OF ACCOUNTS FOR PROPERTY APPRAISER
FISCAL YEAR 2025-26**

FUND 001 General Fund
DEPT 2215 Property Appraiser - Transfer

591013 *Budget Transfer to Property Appraiser*

Includes all transfers between funds which do not represent operating expenditures

Account ID	Account Description
1100-000	EXECUTIVE'S SALARY
1200-000	REGULAR SALARIES
1300-000	EMPLOYEES (TEMPORARY/PART TIME)
1400-000	OVERTIME
1500-000	SPECIAL PAY
2100-000	PAYROLL TAXES
2251-000	RETIREMENT - OFFICIAL
2252-000	RETIREMENT - EMPLOYEES
2253-000	RETIREMENT - SSMS
2254-000	RETIREMENT - DROP
2300-000	LIFE & HEALTH INSURANCE
2310-000	LONG TERM DISABILITY
2400-000	WORKERS COMPENSATION
2500-000	UNEMPLOYMENT COMPENSATION
3151-000	EDP
3151-571	EXPENDITURE SUBSCRIPTION PRINCIPAL
3151-572	EXPENDITURE SUBSCRIPTION INTEREST
3152-000	APPRAISAL
3153-000	MAPPING
3154-000	LEGAL
3159-000	OTHER
3200-000	ACCOUNTING & AUDITING
3400-000	CONTRACTUAL
4000-000	TRAVEL
4100-000	COMMUNICATION
4251-000	POSTAGE
4450-000	MAP ROOM EQUIPMENT RENTAL
4451-000	OFFICE EQUIPMENT RENTAL
4451-571	EXPENDITURE RENTAL PRINCIPAL
4451-572	EXPENDITURE RENTAL INTEREST
4452-000	LEASE-VEHICLE
4452-571	EXPENDITURE VEHICLE PRINCIPAL
4452-572	EXPENDITURE VEHICLE INTEREST
4454-000	E.D.P SOFTWARE LEASE
4500-000	INSURANCE & SURETY BONDS
4651-000	OFFICE EQUIPMENT MAINTENANCE-REGULAR
4651-100	MAINTENANCE MAP ROOM EQUIPMENT
4652-000	MAINTENANCE-VEHICLES
4653-000	OFFICE SPACE
4654-000	E .D.P. MAINTENANCE
4654-571	EXPENDITURE M SUBSCRIPTION PRINCIPAL
4654-572	EXPENDITURE M SUBSCRIPTION INTEREST
4700-000	PRINTING & BINDING
4951-000	LEGAL ADVERTISEMENT
4952-000	AERIALS
4959-000	OTHER EDP SUPPLIES
5100-000	OFFICE SUPPLIES
5151-000	OFFICE SUPPLIES-MAP ROOM
5200-000	OPERATING SUPPLIES-VEHICLES
5451-000	BOOKS
5452-000	SUBSCRIPTIONS & PUBLICATIONS
5453-000	EDUCATION
5454-000	DUES/MEMBERSHIPS
6451-000	EDP CAPITAL OUTLAY
6452-000	OFFICE FURNITURE
6452-5151	MAP ROOM FURNITURE
6453-000	OFFICE EQUIPMENT
6453-5151	MAP ROOM EQUIPMENT
6454-000	VEHICLE LEASE FINANCING
7100-000	EXPENDITURE PRINCIPAL
7200-000	LOAN INTEREST EXPENSE
9100-000	EDP CONTRACT RESERVE
9200-000	OTHER CONTRACT RESERVE
9300-000	SPECIAL CONTINGENCY
9400-000	EMERGENCY CONTNGENCY

BUDGET REQUEST FOR PROPERTY APPRAISERS

I, JIMMY H. COWAN, JR., the Property Appraiser of MARION County, Florida, certify the proposed budget for the period of October 1, 2025, through September 30, 2026, contains information that is an accurate presentation of our work program during this period and expenditures during prior periods (section 195.087, F.S.).

Jimmy H. Cowan, Jr.

Property Appraiser Signature

5/30/2025

Date

BUDGET REQUEST FOR PROPERTY APPRAISERS SUMMARY OF THE 2025-26 BUDGET BY APPROPRIATION CATEGORY									
MARION COUNTY									EXHIBIT A
APPROPRIATION CATEGORY	ACTUAL EXPENDITURES 2023-24 (2)	APPROVED BUDGET 2024-25 (3)	ACTUAL EXPENDITURES 3/31/25 (4)	REQUEST 2025-26 (5)	(INCREASE/DECREASE)		AMOUNT APPROVED 2025-26 (7)	(INCREASE/DECREASE)	
					AMOUNT (6)	% (6a)		AMOUNT (8)	% (8a)
PERSONNEL SERVICES (Sch. 1-1A)	5,118,522	5,490,579	2,570,523	5,592,502	101,923	1.86%			
OPERATING EXPENSES (Sch. II)	1,094,402	1,097,178	533,021	1,147,866	50,688	4.62%			
OPERATING CAPITAL OUTLAY (Sch. III)						----			
NON-OPERATING (Sch. IV)		8,000		230,700	222,700	2783.75%			
TOTAL EXPENDITURES	\$6,212,924	\$6,595,757	\$3,103,544	\$6,971,068	\$375,311	5.69%			
NUMBER OF POSITIONS		55		55					
					COL (5) - (3)		COL (6) / (3)		

DETAIL OF PERSONNEL SERVICES							SCHEDULE 1A	
MARION	OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26
	(1)	(2)	(3)	(4)	(5)	AMOUNT	%	(7)
						(6)	(6a)	
PERSONNEL SERVICES:								
11 OFFICIAL		179,301	185,447	92,724	185,447			
12 EMPLOYEES (REGULAR)		3,311,341	3,444,286	1,628,248	3,486,406	42,120	1.22%	
13 EMPLOYEES (TEMPORARY)							-----	
14 OVERTIME			1,000		1,000			
15 SPECIAL PAY		32,348	64,368	55,318	60,231	(4,137)	-6.43%	
21 FICA								
2152 REGULAR		254,167	276,630	127,579	280,317	3,687	1.33%	
2153 OTHER							-----	
22 RETIREMENT								
2251 OFFICIAL		105,214	108,820	54,410	108,820			
2252 EMPLOYEE		223,515	240,465	113,914	246,105	5,640	2.35%	
2253 SMS/SES		266,895	274,729	124,727	285,366	10,637	3.87%	
2254 DROP		137,754	172,977	79,626	193,451	20,474	11.84%	
23 LIFE & HEALTH INSURANCE		603,278	718,596	292,362	740,953	22,357	3.11%	
24 WORKER'S COMPENSATION		2,784	3,261	1,616	4,406	1,145	35.11%	
25 UNEMPLOYMENT COMP.		1,925					-----	
TOTAL PERSONNEL SERVICES		\$5,118,522	\$5,490,579	\$2,570,523	\$5,592,502	\$101,923	1.86%	

Post this total to Col.(2) Ex. A Post this total to Col. (3) Ex. A Post this total to Col. (4) Ex. A Post this total to Col. (5) - (3) Col. (6) / (3)

DETAIL OF OPERATING EXPENSES										SCHEDULE II	
MARION											
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/DECREASE						AMOUNT APPROVED 2025-26
(1)	(2)	(3)	(4)	(5)	AMOUNT	%					(7)
					(6)	(6a)					
OPERATING EXPENSES:											
31 PROFESSIONAL SERVICES											
3151 E.D.P.	9,796	15,852	10,920	18,780	2928	18.47%					
3152 APPRAISAL		169,452	92,156	177,925	8473	5.00%					
3153 MAPPING	25,818	38,540	34,821	4,248	(34,292)	-88.98%					
3154 LEGAL	28,507	59,240	24,013	59,240							
3159 OTHER	110	200	70	200							
32 ACCOUNTING & AUDITING						----					
33 COURT REPORTER						----					
34 OTHER CONTRACTUAL	135,483	69,258	38,809	72,528	3270	4.72%					
40 TRAVEL	16,490	41,089	14,568	41,089							
41 COMMUNICATIONS	26,272	28,600	13,002	28,600							
42 TRANSPORTATION											
4251 POSTAGE	73,552	121,375	71,655	135,721	14346	11.82%					
4252 FREIGHT						----					
43 UTILITIES						----					
44 RENTALS & LEASES											
4451 OFFICE EQUIPMENT	15,937	15,366	7,838	15,366							
4452 VEHICLES	55,296	55,296	27,648	55,296							
4453 OFFICE SPACE						----					
4454 E.D.P.						----					
45 INSURANCE & SURETY	27,752	30,950	15,794	32,465	1515	4.89%					

MARION										DETAIL OF OPERATING EXPENSES										SCHEDULE II	
OBJECT CODE	ACTUAL EXPENDITURES 2023-24 (2)	APPROVED BUDGET 2024-25 (3)	ACTUAL EXPENDITURES 3/31/25 (4)	REQUEST 2025-26 (5)	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26 (7)														
					AMOUNT (6)	% (6a)															
46 REPAIR & MAINTENANCE																					
4651 OFFICE EQUIPMENT	69,912	9,000	1,082	10,000	1,000	11.11%															
4652 VEHICLES	3,237	8,235	1,086	16,482	8,247	100.15%															
4653 OFFICE SPACE						-----															
4654 E.D.P.	293,690	102,090	90,703	133,290	31,200	30.56%															
47 PRINTING & BINDING	33,491	43,089	26,966	43,089																	
49 OTHER CURRENT CHARGES																					
4951 LEGAL ADVERTISEMENTS	25	100	27	100																	
4952 AERIAL PHOTOS	94,443	130,000		130,000																	
4959 OTHER	13,747	15,500	2,048	15,500																	
51 OFFICE SUPPLIES	104,827	40,000	18,104	46,000	6,000	15.00%															
52 OPERATING SUPPLIES	21,876	52,581	8,333	58,361	5,780	10.99%															
54 BOOKS & PUBLICATIONS																					
5451 BOOKS		280		280																	
5452 SUBSCRIPTIONS	4,860	8,877	2,553	9,363	486	5.47%															
5453 EDUCATION	20,344	20,010	11,990	21,095	1,085	5.42%															
5454 DUES/MEMBERSHIPS	18,936	22,198	18,833	22,848	650	2.93%															
TOTAL OPERATING EXPENSES	\$1,094,402	\$1,097,178	\$533,021	\$1,147,866	\$50,688	4.62%															
Post this total to Col. (2) Ex. A		Post this total to Col. (3) Ex. A	Post this total to Col. (4) Ex. A	Post this total to Col. (5) Ex. A.	Col. (5) - (3)	Col. (6) / (3)															

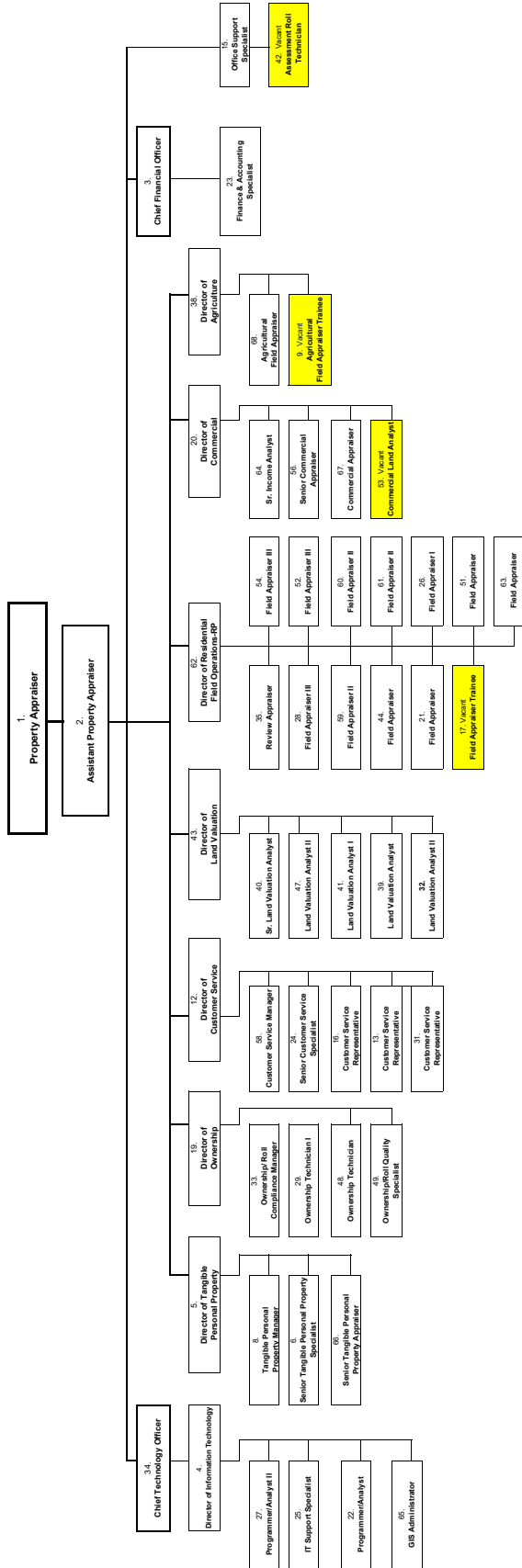
SCHEDULE III

DETAIL OF OPERATING CAPITAL OUTLAY								SCHEDULE III	
MARION									
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26		
	(2)	(3)	(4)	(5)	AMOUNT	%	(7)		
(1)					(6)	(6a)			
CAPITAL OUTLAY:									
64 MACHINERY & EQUIPMENT									
6451 E.D.P.						-----			
6452 OFFICE FURNITURE						-----			
6453 OFFICE EQUIPMENT						-----			
6454 VEHICLES						-----			
66 BOOKS						-----			
68 INTANGIBLE ASSETS						-----			
TOTAL CAPITAL OUTLAY									

Post this total to					Post this total to	Post this total to	Col. (6) / (3)		
Col. (2) Ex. A					Col. (3) Ex. A	Col. (4) Ex. A	Col. (5) Ex. A.		

DETAIL OF NON-OPERATING							SCHEDULE IV		
MARION									
OBJECT CODE	ACTUAL EXPENDITURES 2023-24	APPROVED BUDGET 2024-25	ACTUAL EXPENDITURES 3/31/25	REQUEST 2025-26	INCREASE/(DECREASE)		AMOUNT APPROVED 2025-26		
(1)	(2)	(3)	(4)	(5)	AMOUNT	%	(6)	(6a)	(7)
NON-OPERATING:									
91 E.D.P. CONTRACT RESERVE						-----			
92 OTHER CONTRACT RESERVE						-----			
93 SPECIAL CONTINGENCY				222,700	222,700	-----			
94 EMERGENCY CONTINGENCY		8,000		8,000					
TOTAL NON-OPERATING		\$8,000		\$230,700	\$222,700	2783.75 %			
		Post this total to Col. (3) Ex. A		Post this total to Col. (5) Ex. A	Col. (5) - (3)	Col. (6) / (3)			

<div> <div>MARION</div> <div>JUSTIFICATION SHEET</div> <div>FY 2025-2026</div> </div>				
OBJECT CODE		SCHEDULE	AMOUNT OF INCREASE (DECREASE)	JUSTIFICATION
NUMBER	NAME			
1200	EMPLOYEES (REGULAR)	IA	\$42,120	OVERLAP REQUEST (EIGHT MONTHS) FOR SPECIALIZED POSITION DUE TO RETIREMENT.
1500	SPECIAL PAY	IA	(\$4,137)	PTO CONVERSION FOR QUALIFIED EMPLOYEES AND CERTIFICATION PAY
2152	FICA	IA	\$3,687	SPECIALIZED POSITION RETIREMENT OVERLAP REQUEST
2252	EMPLOYEES	IA	\$5,640	RATE CHANGES
2253	SMS/SES	IA	\$10,637	CLASSIFICATION & RATE CHANGES
2254	DROP	IA	\$20,474	CLASSIFICATION & RATE CHANGES
2300	HEATH INSURANCE	IA	\$22,357	RATE CHANGES
2400	WORKER'S COMPENSATION	IA	\$1,145	RATE CHANGES
3151	E.D.P	II	\$2,928	RATE INCREASE CUMULUS GLOBAL - GOOGLE BUSINESS EMAIL
3152	APPRAISAL	II	\$8,473	RATE INCREASE JUST APPRAISED AND JUST APPRAISED
3153	MAPPING	II	(\$34,292)	GIS PARCEL FABRIC MIGRATION CONVERSION COMPLETED
3400	OTHER CONTRACTURAL	II	\$3,270	RATE INCREASES
4251	POSTAGE	II	\$14,346	ANITICIPATE USE AND RATE INCREASE
4500	INSURANCE & SURETY	II	\$1,515	RATE CHANGES
4651	OFFICE EQUIPMENT	II	\$1,000	RATE CHANGES
4652	VEHICLES	II	\$8,247	LABOR RATE INCREASES, TIRE, OIL CHANGES, DECALS, CLEANING RATE INCREASES
4654	E.D.P.	II	\$31,200	RATE CHANGES, ESRI FEES PARCEL FABRIC
5100	OFFICE SUPPLIES	II	\$6,000	RATE CHANGES
5200	OPERATING SUPPLIES	II	\$5,780	RATE CHANGES / MICROSOFT APP RIVER
5452	SUBSCRIPTIONS	II	\$486	RATE CHANGES
5453	EDUCATION	II	\$1,085	RATE INCREASES
5454	DUES/MEMBERSHIP	II	\$650	RATE CHANGES
93	SPECIAL CONTINGENCY	IV	\$222,700	BCC 5% salary increase if approved.
GRAND TOTAL			\$375,311	





May 30, 2025

The Honorable Kathy Bryant, Chair
Board of County Commissioners
601 SE 25th Avenue
Ocala, FL 34471

Dear Chair Bryant

As required by statute, attached is the Sheriff's Budget Request for Fiscal Year 2025-2026.
The request is as follows:

	<u>BUDGET FUNDING FY 24-25 As Adopted*</u>	<u>BUDGET REQUEST FY 2025-2026</u>	<u>DOLLAR INCREASE/ DECREASE</u>	<u>PERCENT INCREASE/ DECREASE</u>
<u>COUNTY-WIDE BUDGET</u>				
Regular	\$20,248,885	\$25,375,013	\$ 5,126,128	25.32%
Jail	71,524,508	78,827,388	7,302,880	10.21%
Bailiff	5,468,408	5,975,796	507,388	9.28%
Emer. Mgmt	1,112,322	1,446,380	334,058	30.03%
<u>TOTAL COUNTY-WIDE</u>	\$ 98,354,123	\$111,624,577	\$13,270,454	13.49%
<u>MSTU BUDGET</u>	\$ 88,387,789	\$107,288,516	\$18,900,727	21.38%
<u>TOTAL SHERIFF'S BUDGET</u>	\$186,741,912	\$218,913,093	\$32,171,181	17.23%

**Does not include Competitive Grant Funding.

Billy Woods, Sheriff



BOARD OF COUNTY COMMISSIONERS
May 30, 2025
Page 2

As shown by the preceding chart, the request for FY 2025-2026 is an increase of 17.23% or \$32,171,181 over the adopted FY 2024-2025 budget. This total budget request is primarily determined by several cost drivers in the Personal Services category to include additional positions and a 4% pay increase for all employees. I have asked for the increase in pay simply to keep up with other Sheriff's Offices, Police Departments and State Agencies throughout the State.

The largest increase to the operating expenses category is due to the increase in positions which includes 32 sworn law enforcement officers and 20 sworn detention deputy positions. There are also several other cost drivers in the operating expenses category that have caused an increase to the budget request. An increase to the inmate medical contract – \$427,165, Aviation Repairs - \$800,000, Taser/Body Camera Contract – \$2,620,957, and increases to Animal Services – \$180,821, are other notable increases. Many of the normal operating expenses have continued to increase due to inflation.

The population growth in Marion County continues to mandate an increase to our staffing. Due to the significant population growth in Marion County, we performed another staffing analysis. The most recent staffing analysis indicates the agency is understaffed by 108 deputies. The increases in this budget request are necessary to fund the staffing plan for year one of an estimated four-year period. With your support of the budget, we will continue to build on this progress and ensure Marion County remains a safe place to live.

It has always been a pleasure to work with each member of the Board of County Commission and your staff. I want to thank you for your continued support to the many dedicated men and women of the Office of the Sheriff. They provide outstanding service to the citizens of Marion County. Should any commissioner have questions about the information presented in the budget request, please let me know. The amounts requested

Billy Woods, Sheriff



BOARD OF COUNTY COMMISSIONERS
May 30, 2025
Page 3

are reasonable and necessary for the proper and efficient operation of the Office of the Sheriff for the ensuing year. Your cooperation in granting this request is greatly appreciated.

Respectfully submitted,

Sheriff Billy Woods

Attachment

Cc: Carl Zalak, Vice Chair
Craig Curry, Commissioner
Matt McClain, Commissioner
Michelle Stone, Commissioner
Greg Harrell, Clerk of the Court/Comptroller
Mounir Bouyounes, County Administrator
Audrey Fowler, County Budget Director

BUDGET CERTIFICATION, AS OF 05/30/25

TO: MARION COUNTY BOARD OF COUNTY COMMISSIONERS

I submit to you the following budget for the operation of the Office of the Sheriff for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026.

	515 - BAILIFF	521 - REGULAR	523 - JAIL	525 - EM. MGT.	521 - MSTU	TOTAL - ALL BUDGETS
.10 PERSONAL SERVICES	\$ 5,663,087	\$ 18,163,783	\$ 53,950,143	\$ 807,876	\$ 83,478,802	\$ 162,063,691
.30 OPERATING EXPENSES	\$ 300,475	\$ 6,679,161	\$ 24,388,862	\$ 403,382	\$ 17,850,930	\$ 49,622,810
.60 CAPITAL OUTLAY	\$ -	\$ 483,433	\$ 266,673	\$ 231,856	\$ 5,746,809	\$ 6,728,771
.90 NON-OPERATING	\$ 12,234	\$ 48,636	\$ 221,710	\$ 3,266	\$ 211,975	\$ 497,821
TOTAL BUDGET REQUEST	\$ 5,975,796	\$ 25,375,013	\$ 78,827,388	\$ 1,446,380	\$ 107,288,516	\$ 218,913,093

SHERIFF, MARION COUNTY, FLORIDA

BEFORE ME, this 30th day of May, 2025, appeared William Woods, Sheriff, Marion County, Florida, who is personally known to me, and who states that to the best of his knowledge and belief, the above established amounts are reasonable and necessary for the proper and efficient operation of the Sheriff's Office for Fiscal Year 2025-2026.

NOTARY PUBLIC, STATE OF FLORIDA



BUDGET COVER MEMORANDUM

DATE: 05/28, 2025

TO: Marion County Board of County Commissioners

ATTENTION: Marion County Clerk of Court and Comptroller
Budget Department
Post Office Box 1030
Ocala, Florida 34478

FROM: Marion County Supervisor of Elections
(Department / Agency / District)

SUBJECT: Fiscal Year 2025-26 Requested Budget

Attached is the Fiscal Year 2025-26 requested budget for the department / agency / district named above in the total amount of \$ 5,220,182.00.

I have personally reviewed the budgetary requirements as listed herein and consider the amounts included for each line item to be the minimum amount necessary to fund expenditures for the ensuing fiscal year.


Authorized Signature

Wesley Wilcox
Name (Please Print)

352-620-3290
Telephone Number (Daytime)



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund **0010 General Fund**
Cost Center **123 Supervisor of Elections Transfer**

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Personnel			
511101	EXECUTIVE SALARIES	181,301	187,447
512101	REGULAR SALARIES & WAGES	1,105,624	1,214,152
513101	OTHER SALARIES & WAGES	801,141	365,716
514101	OVERTIME	47,856	37,000
521101	FICA TAXES	171,546	159,928
522101	RETIREMENT CONTRIBUTIONS	306,068	324,852
523101	HEALTH INSURANCE	273,727	287,122
524101	WORKER'S COMPENSATION	1,158	1,681
525101	UNEMPLOYMENT COMPENSATION	0	0
Sub-Total Personnel		2,888,421	2,577,898
Operating			
530102	OPERATING EXPENSES - SOE GRANT	0	0
530103	OPERATING EXPENSES - SOE	0	0
531101	PROF SERV - ATTORNEY	12,000	12,000
534101	CONTRACT SERV - OTHER - MISC	73,252	31,250
540101	TRAVEL & PER DIEM	25,398	25,398
541101	COMMUNICATIONS SERVICES	94,236	113,606
541301	TRANSPORTATION	12,780	11,300
542201	POSTAGE & FREIGHT	223,797	207,897
544401	RENTALS & LEASES - BUILDINGS	114,339	80,518
545101	INSURANCE - PREMIUMS	24,180	16,512
546301	REPAIRS/MAINT - EQUIPMENT	121,821	140,293
547101	PRINT & BIND	166,641	221,576
548101	PROMOTIONAL ACTIVITIES	9,430	5,530
549990	OTH CURR CHRG - MISC EXPENSES	9,500	10,000
551101	OFFICE SUPPLIES	5,000	5,000
552106	COMPUTER SOFTWARE	521,439	559,948
552108	OPERATING SUPPLIES	15,700	1,176,750
552116	OPER SUPPLIES - COMP HARDWARE	0	0
554201	DUES & MEMBERSHIPS	7,003	10,462
555501	TRAINING & EDUCATION	11,744	11,744
Sub-Total Operating		1,448,260	2,639,784
Capital			
564101	MACHINERY & EQUIPMENT	0	0
Sub-Total Capital		0	0

Constitutional Officer Transfer



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund 0010 General Fund
Cost Center 123 Supervisor of Elections Transfer

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Constitutional Officer Transfer			
591011	BUDG TRANS TO SUPERV OF ELECT	0	0
	Sub-Total Constitutional Officer	0	0
Reserve			
599101	RESERVE FOR CONTINGENCIES	2,500	2,500
	Sub-Total Reserve	2,500	2,500
	Total Supervisor of Elections Transfer	4,339,181	5,220,182

BUDGET COVER MEMORANDUM

DATE: May 31st, 2025

TO: Marion County Board of County Commissioners

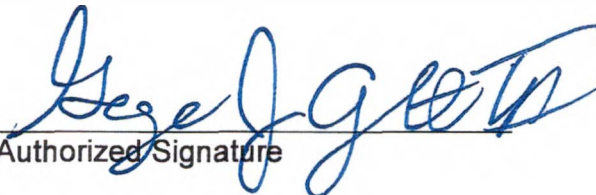
ATTENTION: Marion County Clerk of Court and Comptroller
Budget Department
Post Office Box 1030
Ocala, Florida 34478

FROM: Tax Collector
(Department / Agency / District)

SUBJECT: Fiscal Year 2025-26 Requested Budget

Attached is the Fiscal Year 2025-26 requested budget for the department /
agency / district named above in the total amount of \$ 12,086,582.

I have personally reviewed the budgetary requirements as listed herein and consider
the amounts included for each line item to be the minimum amount necessary to fund
expenditures for the ensuing fiscal year.


Authorized Signature

George J Albright III
Name (Please Print)

352-368-8234
Telephone Number (Daytime)



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund **0010 General Fund**
Cost Center **126 Tax Collector Transfer**

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Personnel			
511101	EXECUTIVE SALARIES	216,965	217,765
512101	REGULAR SALARIES & WAGES	6,181,808	6,866,340
513101	OTHER SALARIES & WAGES	0	
514101	OVERTIME	43,273	58,364
521101	FICA TAXES	468,176	527,275
522101	RETIREMENT CONTRIBUTIONS	1,005,295	1,086,377
523101	HEALTH INSURANCE	1,612,954	1,710,814
524101	WORKER'S COMPENSATION	5,798	6,428
525101	UNEMPLOYMENT COMPENSATION	0	0
	Sub-Total Personnel	9,534,269	10,473,363
Operating			
531101	PROF SERV - ATTORNEY	93,000	98,000
534101	CONTRACT SERV - OTHER - MISC	103,000	170,000
540101	TRAVEL & PER DIEM	36,200	37,500
541101	COMMUNICATIONS SERVICES	51,500	56,000
542201	POSTAGE & FREIGHT	502,000	552,200
544101	RENTALS & LEASES - EQUIPMENT	10,584	10,584
545101	INSURANCE - PREMIUMS	37,231	32,835
546401	REPAIRS/MAINT - OFFICE MACHINE	338,004	350,000
549201	ADVERTISING - LEGAL	28,000	27,000
549451	OTH CURR CHRG - COMP SYSTEM	52,008	51,500
551101	OFFICE SUPPLIES	155,000	175,000
554101	BOOKS, PUBS & SUBSCRIPTIONS	12,000	13,000
	Sub-Total Operating	1,418,527	1,573,619
Capital			
562101	BUILDINGS - CONSTRUCT IMPROV	0	
563101	IMPROVE OTHER THAN BUILDINGS	0	
564101	MACHINERY & EQUIPMENT	36,000	33,000
568101	INTANGIBLE SOFTWARE	0	
	Sub-Total Capital	36,000	33,000
Debt Service			
571301	PRINCIPAL - LOANS	8,253	6,200
572301	INTEREST - LOANS	210	400
	Sub-Total Debt Service	8,463	6,600

Constitutional Officer Transfer



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund 0010 General Fund
Cost Center 126 Tax Collector Transfer

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Constitutional Officer Transfer			
591012	BUDG TRANS TO TAX COLLECTOR	0	12,086,582
	Sub-Total Constitutional Officer	0	
	Total Tax Collector Transfer	10,997,259	12,086,582

Marion County Board of County Commissioners
Capital Outlay Detail Form
Fiscal Year 2025-26

Fund: 0010 General Fund
Department: 126 Tax Collector - Transfer

Prepared by: Marion County Clerk of Court and Comptroller - Budget Department

Capital Outlay - Detail		Department Proposed		
Priority	Description	Unit Cost	Qty	Total Cost (Unit Cost x Quantity)
Equipment - Detail				
1.	Servers	16,500	X	2 = 33,000
2.			X	=
3.			X	=
4.			X	=
5.			X	=
6.			X	=
7.			X	=
8.			X	=
9.			X	=
10.			X	=
11.			X	=
12.			X	=
13.			X	=
14.			X	=
15.			X	=
Transfer Total Cost to Line item Account #564XXX		Sub-Total Equipment - Detail		
		33,000		

Instructions

Enter description, unit cost, and quantity in units for each item of capital outlay.

Calculate total cost for each item.

Accumulate total cost for all items at lower right of form and transfer amount to the appropriate line of Expenditure Budget - Line Item

Note: Machinery and Equipment threshold has been revised to \$5,000 per unit.

Marion County Board of County Commissioners
FTE and 1% Salary & Benefits Calculation
Proposed Budget FY 2025-26

Fund	Fund Name	Cost Center	Cost Center Name	FTEs Requested	
				Full Time	Part Time
0010	General Fund	126	Tax Collector	<u>135</u>	<u>2</u>
Total FTEs:				<u>135.75</u>	<u>0.75</u>
1% of Salaries(\$):				<u>69,247</u>	
1% of Benefits(\$):				<u>16,679</u>	
1% Salaries & Benefits Total(\$):				<u>85,926</u>	

**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET PRESENTATION NARRATIVE FORM
FISCAL YEAR 2025-26 PROPOSED BUDGET**

Department/Agency Name: Tax Collector

Mission:

To serve the public and local and state agencies with 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 and the school board. In addition, the Tax Collector acts as an agent for the State of Florida by providing services such as motor vehicle titles, and registrations, driver's licenses, collection of sales tax plus concealed weapons applications and birth certificate issuances. Local services include the collection and disbursement of county park asses and Central Florida Expressway toll violation collections. The fees earned for all services provided are remitted to the Marion County Board of County Commissioners.

Budget Priorities:

Goals:

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.

(See instructions for guidance on the content of the narrative you are to provide. You may submit narratives on sheets other than this form if you find this to be more convenient. Please limit total of all narratives for each department to one page or less in length.)

BUDGET COVER MEMORANDUM

DATE: April 30, 2025

TO: Marion County Board of County Commissioners

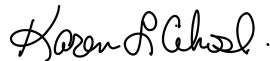
ATTENTION: Marion County Clerk of Court and Comptroller
Budget Department
Post Office Box 1030
Ocala, Florida 34478

FROM: 5th Circuit Public Defender's office
(Department / Agency / District)

SUBJECT: Fiscal Year 2025-26 Requested Budget

Attached is the Fiscal Year 2025-26 requested budget for the department /
agency / district named above in the total amount of \$ 803,884.

I have personally reviewed the budgetary requirements as listed herein and consider
the amounts included for each line item to be the minimum amount necessary to fund
expenditures for the ensuing fiscal year.



Authorized Signature

Karen L. Cihoski

Name (Please Print)

352-742-4378

Telephone Number (Daytime)



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund 0010 General Fund
Cost Center 200 Public Defender Administration

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Operating			
541101	COMMUNICATIONS SERVICES	12,810	12,285
543101	* UTILITY SERVICES - ELC WTR SWR	43,500	45,000
Sub-Total Operating		56,310	57,285
Capital			
564101	MACHINERY & EQUIPMENT	0	0
Sub-Total Capital		0	0
Total Public Defender Administration		56,310	57,285

* County to determine if this line item should be higher



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund 0010 General Fund
Cost Center 201 Public Defender Technology

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Operating			
540101	TRAVEL & PER DIEM	1,500	1,500
541101	COMMUNICATIONS SERVICES	14,946	19,140
546312	REPAIRS/MAINT - COMPUTER EQUIP	7,550	9,310
551101	OFFICE SUPPLIES	11,597	19,212
552106	COMPUTER SOFTWARE	113,343	125,513
552116	OPER SUPPLIES - COMP HARDWARE	23,287	26,678
555501	TRAINING & EDUCATION	1,980	1,980
Sub-Total Operating		174,203	203,333
Capital			
564101	MACHINERY & EQUIPMENT	0	0
Sub-Total Capital		0	0
Grants & Aid			
581101	AID TO GOVERNMENT AGENCIES	322,794	339,176
Sub-Total Grants & Aid		322,794	339,176
Total Public Defender Technology		496,997	542,509



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund 0010 General Fund
Cost Center 202 Public Defender LOV

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Grants & Aid			
581101	AID TO GOVERNMENT AGENCIES	500	500
	Sub-Total Grants & Aid	500	500
	Total Public Defender LOV	500	500



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund 0010 General Fund
Cost Center 268 Early Intervention Program

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Operating			
540101	TRAVEL & PER DIEM	500	500
555501	TRAINING & EDUCATION	500	500
Sub-Total Operating		1,000	1,000
Grants & Aid			
581101 **	AID TO GOVERNMENT AGENCIES	265,590	** 265,590 202,590
Sub-Total Grants & Aid		265,590	265,590 202,590
Total Early Intervention Program		266,590	** 266,590 203,590

** This funding figure only reflects the portion of this line item for the Public Defender's office.

Marion County Board of County Commissioners
Capital Outlay Detail Form
Fiscal Year 2025-26

Fund: 0010 General Fund
Department: 201 Public Defender - Technology

Prepared by: Marion County Clerk of Court and Comptroller - Budget Department

Capital Outlay - Detail		Department Proposed	
Priority	Description	Unit Cost	Total Cost (Unit Cost x Quantity)

Equipment - Detail

1.	N/A - our agency is not requesting Capital items this year			
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				

Transfer Total Cost to Line item Account #564XXX

Sub-Total Equipment - Detail

Instructions

Enter description, unit cost, and quantity in units for each item of capital outlay.

Calculate total cost for each item.

Accumulate total cost for all items at lower right of form and transfer amount to the appropriate line of Expenditure Budget - Line Item

Note: Machinery and Equipment threshold has been revised to \$5,000 per unit.

**MARION COUNTY BOARD OF COUNTY COMMISSIONERS
BUDGET PRESENTATION NARRATIVE FORM
FISCAL YEAR 2025-2026 PROPOSED BUDGET**

Department/Agency Name: 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. Ensuring the constitutional rights and liberties afforded to all.

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 36% 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

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.

BUDGET PRIORITIES:

Listing of significant changes: An upgrade on our Case tracking system to STAC3 enhancing the system to aid in many areas including multimedia support and multi-document e-filing with the court; annual Personnel Salary and Benefits adjustments based on state mandates; anticipated new contract pricing for Google Workspace and Lexis online research; Zoom services and updated equipment to support continued virtual jail communications with clients; upgrading of outdated equipment (processing on a 25% need basis annually, to better spread out expenses to the county). Prorata factor has increased by 1% from prior year (determined by staffing and caseload needs); and Inflation. See provided budget memo for expanded details on each line item request.

Cost Center 200 - Public Defender Administration

541101 Communication Services: Includes cell service and equipment \$7,785; local and long distance \$4,500 (county to determine if this should be adjusted). Line-item total = **\$12,285**

543101 Utility Services: County to determine if this line item needs to be adjusted. Line-item total = **\$45,000**

Cost Center 202 - Public Defender – LOV

581101 Aid to Government Agencies: Ordinance violation fees. Line-item total = **\$500**

Cost Center 201 - Public Defender - Technology

581101 Aid to Government Agencies– Information Technology: (current positions) via the county grant funding contract, requesting an increase over current year to cover anticipated state mandatory inflation increase/adjustment; risk management fees, health and retirement adjustments; on base salaries including all applicable employer taxes; quarterly billing of \$84,794 will continue at the beginning of each quarter **Total Line-Item request \$339,176**

540101 Travel and Per Diem: for personnel services. Total line item = **\$1,500**

541101 Communication Services: Public Defender share of Wide Area network (WAN) line service \$6,100 (shared service with State Attorney, Spectrum Enterprise); shared City of Ocala primary internet service with the SAO at \$8,150 annually. We have dropped the Public Defender independent contract with City of Ocala as a cost saving measure. Replacement of jail service via ZOOM for Marion County virtual jail inmate consultations \$4,725 and a Zoom license \$165. Total line item = **\$19,140**

546312 Repair and Maint - Computer Equip: Printer/scanner annual EGP maintenance contract \$5,800; Surface warranty repair deductibles \$700; new Surface warranty policies \$2,310 on Surface equipment; miscellaneous maintenance/repairs \$500. Total line item = **\$9,310**

551101 Office Supplies: Including but not limited to: Surface accessories both new and/or replacement \$9,400 (to include but not limited to monitors, docks, type covers, Pens, protective cover, carry case, and charges); miscellaneous, unanticipated, and/or the replacement of outdated computer supplies \$9,812 (including but not limited to surge protector power strips; Batteries; rack trays; printer toner; phone headsets; label writers; scanners &/or scanner rollers; DVD/CD/protective disc sleeves; wireless mice/keyboards; Voice Recorders; thumb drives; speakers; adaptors; etc) monitors, desk scanners, and voice recorder upgrades of outdated equipment are being requested at a quarter of the need annually to better spread out the expense to the

county as a cost saving measure with new equipment being provided to attorneys and older equipment passed down to support as needed; Total line item **\$19,212**

552106 Computer Software/Maintenance: **(All items are at the prorate share expense)** Requesting annual maintenance costs for database, administrative, messaging and networking software and estimated repair of miscellaneous technical equipment. STAC case tracking, CIP Portal, CIP Storage, and BOMs Admin annual Maintenance \$58,867; CIP maintenance/upgrade 25 hour block \$1,258; MS Volume Licensing \$14,752; Google Apps messaging & achieving \$11,709; Wasabi \$1,175; Cellbrite \$4,020; PDQ deploy \$1,657; Veeam \$1,545; TeamViewer \$881; Jitbit (new helpdesk service) \$990; Acrobat Pro \$3,106; Papercut \$2,040; Jury Box \$721; Shared firewall security service with the SAO – Fortinet; pro-rated to all counties (based on the SAO's use percentage which is calculated at 37%) \$4,436; LexisNexis' online legal research \$17,926; Florida Law Weekly online subscription \$330; Amadeus Legal Publications online subscription \$100. Total line item = **\$125,513**

552116 Operating Supplies Hardware: Seagate drives \$6,757; Synology Rackstations \$4,026; due to the Supreme Court Mandate SC11-399 implementing electronic filing our attorneys rely on their computers to be their client case file. As such, we are requesting new Surface computers for replacement upgrades on roughly a quarter of our Attorney equipment. This allows us to repurpose their replaced computers to our support staff as a cost saving measure to the county by not purchasing new equipment at one time for all staff \$13,090; Aruba Instant On Switch \$1,785; replacement of (8) jail communication equipment for Marion County virtual jail inmate consultations \$520; and miscellaneous operating supplies \$500. Total line item = **\$26,678**

555501 Training: for conferences/seminars including certification training. Line-item total = **\$1,980**

564101 Machinery & Equipment - Capital Outlay: n/a this budget cycle

Cost Center 268 - Early Intervention

581101 Aid to Government Agencies: Early Intervention: (current positions) via the county grant funding contract, requesting an increase over current year to cover anticipated state mandatory inflation increase; risk management fees, health and retirement adjustments; on base salaries including all applicable employer taxes; quarterly billing of \$50,647.50 will continue at the beginning of each quarter. Budget bottom line for salaries and benefits, includes all applicable employment taxes and fees to fund the positions. **Total Line-Item request \$202,590**

540101 Travel & Per Diem: for conferences/seminars and commuting to the jail for client interviews. Line item total = **\$500**

555501 Training: conferences/seminars. Line item total = **\$500**

BUDGET COVER MEMORANDUM

DATE: May 1, 2025

TO: Marion County Board of County Commissioners

ATTENTION: Marion County Clerk of Court and Comptroller
Budget Department
Post Office Box 1030
Ocala, Florida 34478

FROM: Kathy LaCorte, State Attorney's Office
(Department / Agency / District)

SUBJECT: Fiscal Year 2025-26 Requested Budget

Attached is the Fiscal Year 2025-26 requested budget for the department /
agency / district named above in the total amount of \$ 1,531,654.

I have personally reviewed the budgetary requirements as listed herein and consider
the amounts included for each line item to be the minimum amount necessary to fund
expenditures for the ensuing fiscal year.

Kathy LaCorte
Authorized Signature

Kathy LaCorte
Name (Please Print)

352-671-5909
Telephone Number (Daytime)



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund 0010 General Fund
Cost Center 268 Early Intervention Program

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Operating			
540101	TRAVEL & PER DIEM	500	
555501	TRAINING & EDUCATION	500	
	Sub-Total Operating	1,000	
Grants & Aid			
581101	AID TO GOVERNMENT AGENCIES	265,590	265,590 63,000
	Sub-Total Grants & Aid	265,590	265,590 63,000
	Total Early Intervention Program	266,590	265,590 63,000

CORRECTIONS - KAL



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund 1010 Fine and Forfeiture Fund
Cost Center 205 State Attorney

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Operating			
541101	COMMUNICATIONS SERVICES	10,000	5,000
543101	UTILITY SERVICES - ELC WTR SWR	56,000	36,000
	Sub-Total Operating	66,000	41,000
Capital			
562101	BUILDINGS - CONSTRUCT IMPROV	0	
563101	IMPROVE OTHER THAN BUILDINGS	0	
564101	MACHINERY & EQUIPMENT	0	
	Sub-Total Capital	0	
	Total State Attorney	66,000	41,000



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund 1010 Fine and Forfeiture Fund
Cost Center 206 State Attorney Technology

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Operating			
534101	CONTRACT SERV - OTHER - MISC	7,500	10,000
540101	TRAVEL & PER DIEM	4,700	2,500
541101	COMMUNICATIONS SERVICES	11,000	8,600
541113	COMMUNICATIONS TECHNOLOGY	22,030	35,925 37,425 5/2/25
546312	REPAIRS/MAINT - COMPUTER EQUIP	12,700	20,500
551101	OFFICE SUPPLIES	1,800	1,000
552106	COMPUTER SOFTWARE	447,159	525,364
552116	OPER SUPPLIES - COMP HARDWARE	101,481	173,000
554201	DUES & MEMBERSHIPS	500	500
555501	TRAINING & EDUCATION	7,000	9,500
Sub-Total Operating		615,870	786,889 788,389 5/2/25
Capital			
564101	MACHINERY & EQUIPMENT	250,045	39,000
Sub-Total Capital		250,045	39,000
Grants & Aid			
581101	AID TO GOVERNMENT AGENCIES	395,000	375,000
Sub-Total Grants & Aid		395,000	375,000
Total State Attorney Technology		1,260,915	1,200,889 1,202,389 5/2/25

REVENUE REIMBURSEMENT FROM OTHER COUNTIES IS ESTIMATED TO BE \$359,645 FOR FY 25-26



Marion County Board of County Commissioners
Line Item Budget Request
Fiscal Year 2025-26

Fund 1010 Fine and Forfeiture Fund
Cost Center 207 State Attorney LOV

Expenditure Budget		Amended Budget 2024-25	Requested Budget 2025-26
Account #	Account Description		
Grants & Aid			
581101	AID TO GOVERNMENT AGENCIES	23,175	23,175
	Sub-Total Grants & Aid	23,175	23,175
	Total State Attorney LOV	23,175	23,175

Marion County Board of County Commissioners
Capital Outlay Detail Form
Fiscal Year 2025-26

Fund: 1010 Fine and Forfeiture Fund
Department: 206 State Attorney Technology

Prepared by: Marion County Clerk of Court and Comptroller - Budget Department

Capital Outlay - Detail		Department Proposed		
Priority	Description	Unit Cost	Qty	Total Cost (Unit Cost x Quantity)
Equipment - Detail				
<u>1.</u>	Synology Evidence Storage Device	14,650	1	= 14,650
<u>2.</u>	Primary Server Replacement	24,350	1	= 24,350
<u>3.</u>				=
<u>4.</u>				=
<u>5.</u>				=
<u>6.</u>				=
<u>7.</u>				=
<u>8.</u>				=
<u>9.</u>				=
<u>10.</u>				=
<u>11.</u>				=
<u>12.</u>				=
<u>13.</u>				=
<u>14.</u>				=
<u>15.</u>				=
Transfer Total Cost to Line item Account #564XXX		Sub-Total Equipment - Detail		
		39,000		

Instructions

Enter description, unit cost, and quantity in units for each item of capital outlay.
 Calculate total cost for each item.

Accumulate total cost for all items at lower right of form and transfer amount to the appropriate line of Expenditure Budget - Line Item

Note: Machinery and Equipment threshold has been revised to \$5,000 per unit.

Object Code	Obj Description	Items	Budget	Split Invoices Other County Portion	Notes
534101	Consulting Services	Misc	\$10,000	\$6,300	BOMS-STAC
		Obj Total	\$10,000	\$6,300	
		STAC conference	\$1,000		
		FDLE Conference	\$1,500		
540101	Travel & Per Diem	Obj Total	\$2,500		
		cell phones & hot spots	\$8,600		
541101	Communications Services	Obj Total	\$8,600		
		Ocala Fiber Network - Local Primary			
		Internet	\$4,000		PD-Split
		MAN - Spectrum	\$31,925	\$25,425	PD-Split
541113	Communications	Obj Total	\$35,925		
		WCC	\$18,000		
		misc	\$2,500		
546312	Hardware Repairs	Obj Total	\$20,500		
		ODP, etc	\$1,000		
551101	Office Supplies	Obj Total	\$1,000		
		ActivTrak	\$2,500	\$1,575	
		Adobe	\$41,000	\$25,830	increased number of licenses for new staff
		BitWarden	\$1,510	\$952	
		CIP (stac/boms/portal/addresses)	\$225,000	\$141,750	Vendor releasing a new and improved Case Management version of STAC
		Dell Virtual Pro Support	\$0		Paid multi-year in FY 24-25
		Finder	\$5,000	\$3,150	
		Forinet ACP Licensing - SAO ONLY	\$2,000	\$1,260	
		Forinet Firewall Licensing & Support	\$11,500	\$7,245	PD-Split (\$4250)
		Forinet VPN Licensing	\$11,368	\$7,062	
		Jitbit HelpDesk	\$2,089	\$1,316	
		KnowBe4	\$12,814	\$8,073	
		Microsoft renewal	\$177,000	\$111,510	
		Network Solutions	\$936	\$590	
		Ninite (Secure By Design)	\$1,200	\$756	
		Smarsh	\$11,970	\$7,541	
		Veeam	\$4,597	\$2,896	
		Zoho ManageEngine - Log360	\$10,180	\$6,414	
		Misc	\$4,200		CyberLink, NCH, Pinacle, SpecCops Password Protection & SysCenter Dudes
552106	Software Maintenance	Obj Total	\$525,364	\$327,920	
		computer replacements	\$90,000		38 laptops
		Amazon, CDW, SHI, etc	\$83,000		
552116	Operating Supplies	Obj Total	\$173,000		
		misc	\$500		
554201	Membership Dues	Obj Total	\$500		
		Various IT Staff	\$9,500		
555501	Training & Education	Obj Total	\$9,500		
			\$39,000		
564101	Equipment >\$5k	Obj Total	\$39,000		
		IT Salaries	\$375,000		
581101	Aid to Government Agencies	Obj Total	\$375,000		
		Total All	\$1,200,889	\$359,645	
		Marion@7%			



MARION TRANSIT



A Division of Marion Senior Services
1101 S.W. 20th Court, Ocala, FL 34471
Telephone (352) 620-3071 Fax (352) 620-3400

FUNDING SOURCE REFERENCE 2025 - 2026

GRANT	Grant Dates	LOCAL	FEDERAL	STATE	TOTAL
5311 (Operating) G3873	10/1/2025 – 2/28/2026 50% Local Match	\$377,701	\$377,701	\$0	\$755,402
5311 (Operating)	2/1/2026 – 9/30/2026 50% Local Match	\$1,375,534	\$1,375,534	\$0	\$2,751,068
5311 (Capital) G2V24	10/1/2025 – 6/30/2026 50% Local Match	\$0	\$100,000	\$0	\$100,000
5310 (Capital) G3A44	10/1/2024 – pending 10% Local Match	\$81,679	\$653,426	\$81,678	\$816,783
5310 (Capital) 2025/2026	10/1/2025 – 9/30/2026 10% Local Match	\$26,730	\$213,840	\$26,730	\$267,300
5310 (Operating) G3927	10/1/2025 – 9/30/2026 50% Local Match	\$92,218	\$92,218	\$0	\$184,437
5310 (Operating)	10/1/2025 – 9/30/2026 50% Local Match	\$215,369	\$215,369	\$0	\$430,737
TD Trip & Equipment Grant	07/1/2025 – 06/30/2026 10% Local Match	\$89,624	\$0	\$806,616	\$909,540
Board of County Commissioners Transit & Match Funding	10/01/2025 – 09/30/2026	\$2,177,176			\$2,177,176
Grand Total					\$6,215,267

Bus purchase capital from PY	\$81,679	
Other income to offset:		
1. ADA Trips 2024:		\$443,731.42
2. Fares collected 2024:		\$93,685.36
3. Other Agreements i.e. MCPS Board 2024:		\$3,250.77
4. Surplus Bus Sales (estimate):		\$11,000.00
Total:		\$551,667.55

Mission: "Is to provide public transportation that offers riders a high-quality safe, reliable, and efficient paratransit experience".

Marion County 2025-2026 Proposed Budget

Org Code	Operating Expense	Proposed Budget 2025-2026
AA262- 541101	Communication Services	Verizon - \$65.00 x 32 x 12 = \$24,960. Verizon - MiFi \$45 x 2 x12 = \$1,080.00
	Internet – City of Ocala	Internet: \$365.00 x12=\$4,380.00
	Local Phone - Centurylink	Local Telephone: \$38.00 x 12 = \$456.00
		Total - \$30,876.00
543101	Utility Services: Elec/Water/Sewer	Not Applicable
544401	Rentals and Leases – Building	Not Applicable
549990	Misc Expenses	Total: 0.00
551101	Office Supplies	\$1,200.
AA263- 552116	Computer Equipment >\$1,000 Computer Equipment <\$1,000	10 Laptops @\$1,470.00 = \$14,700 10 Docking Station @\$190 = \$1,900.00 8 standard Monitors @\$250. = \$2,000.00 10 Wireless Keyboard/Mouse Combo @ \$90.00 = \$900.00 10 UPS @\$70. = \$700 30 Webcams @ 50. = \$1,500.
552106	Software/Licenses	1 HP Office Jet All-in-One Printer @200.00 35 MS Windows Intune USL Subscription \$298.00 = \$10,430.00. 35 MS Azure Active Directory Prem P2 GCC Sub Per User @\$99.00 = \$3,465.00 Total: \$35,795.00
551101	Office Supplies (toner)	Toner: \$1,700
		Total budget: \$69,571.00