

TENTATIVE



LINE ITEM BUDGET



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget
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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



**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
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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]

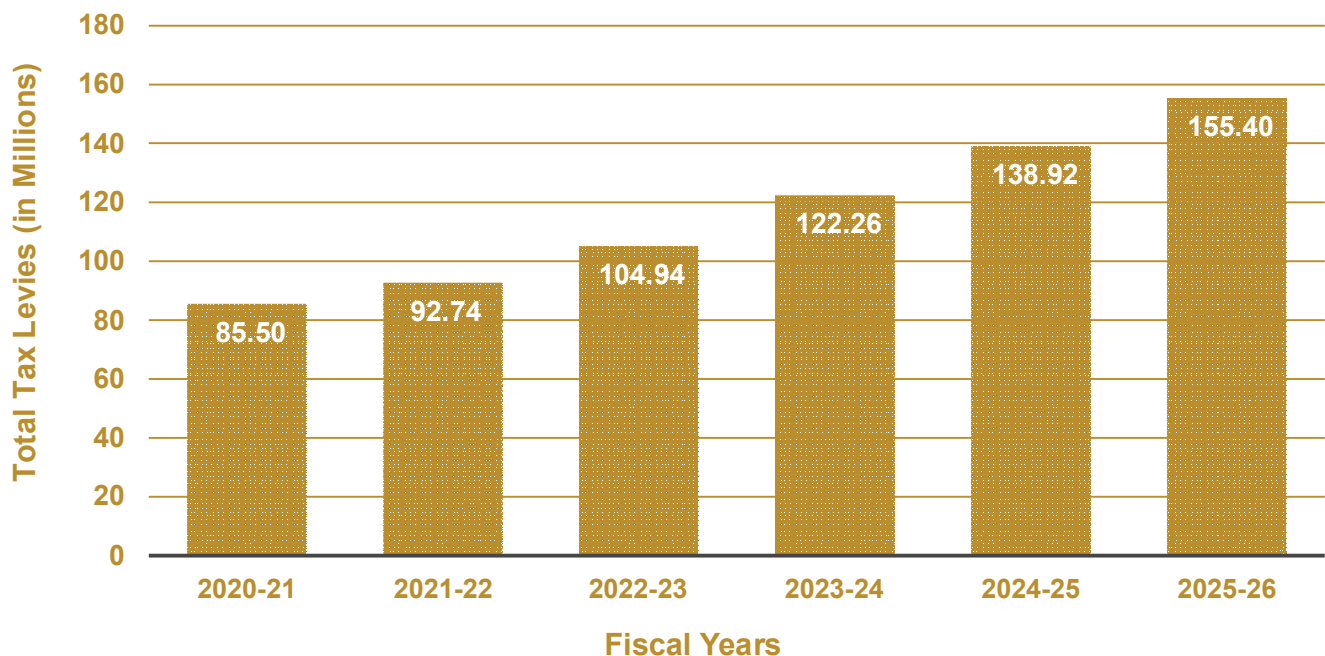
Following final budget adoption ANNUAL BUDGET – County Commission Notify the Sheriff, in writing, of the specific action taken on the proposed Fiscal Year 2025-26 budget appropriations of the Sheriff. [30.49(4) Florida Statutes]

Marion County Board of County Commissioners
Millage Rates, Assessed Value and Estimated Tax Receipts
Tentative 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	Tentative 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	38,129,248
Countywide Funds						
General Fund						
Millage Rate	3.45	3.45	3.35	3.35	3.35	3.35
Total Estimated Receipts @ 95%	66,738,106	72,386,571	81,948,521	95,468,709	108,484,186	121,346,332
Fine & Forfeiture Fund						
Millage Rate	0.85	0.85	0.83	0.83	0.83	0.83
Total Estimated Receipts @ 95%	16,442,722	17,834,373	20,303,664	23,653,442	26,878,172	30,064,912
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	3,984,507
Total Countywide Millage Rate	4.42	4.42	4.29	4.29	4.29	4.29
Total Estimated receipts @ 95%	85,502,153	92,738,738	104,943,032	122,256,945	138,924,526	155,395,751

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
Tentative 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	Tentative 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	28,793,434
Millage Rate	3.72	3.72	3.72	3.72	3.72	3.72
Total Estimated Receipts @95%	51,463,265	56,510,874	66,736,081	78,793,066	90,434,664	101,755,995

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	29,568,041
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	31,179,499

Rainbow Lakes Estates - Comm Res Facility MSTU

Assessed Valuations (In 1000's)	119,439	128,776	152,917	184,720	219,324	264,690
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	213,737

Marion Oaks MSTU

Assessed Valuations (In 1000's)	598,204	691,848	944,164	1,316,885	1,670,209	2,092,895
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	2,028,015

Silver Springs Shores Special Tax District

Assessed Valuations (In 1000's)	255,255	280,874	319,957	369,418	405,732	440,352
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	1,255,002

Hills of Ocala MSTU for Recreation

Assessed Valuations (In 1000's)	148,669	167,145	204,251	265,072	325,145	411,988
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	70,450

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	283,005
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	336,068



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget
Expenditure Summary

Fund	Fund Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
Countywide					
0010	General Fund	222,537,959	336,282,741	344,878,611	356,765,910
0016	General Fund Grants	8,165,184	10,790,521	11,927,318	13,034,578
1010	Fine and Forfeiture Fund	24,228,202	36,508,359	36,600,946	39,139,051
1011	Crime Prevention Fund	197,024	1,038,181	1,038,181	1,395,567
1020	County Transportation Maintenance Fund	22,456,401	73,809,626	76,376,074	82,977,678
1021	80% Gas Tax Construction Fund	4,413,559	17,818,936	15,116,663	15,881,429
1022	20% Gas Tax Construction Fund	1,439,362	5,516,067	5,516,067	5,338,911
1023	2nd Local Option Fuel Tax Fund	4,307,735	15,347,205	11,137,349	13,944,082
1029	TMF Transportation Planning Organization	700,773	1,120,047	1,120,047	880,064
1031	Sidewalk Construction Fund	354,089	1,027,314	1,005,888	1,149,688
1035	Marion County Airport Fund	1,357,049	8,564,681	9,027,764	13,859,601
1040	Marion County Health Unit Trust Fund	2,650,000	4,623,038	4,693,038	5,497,649
1043	Local Provider Participation Fund	37,478,948	17,348,678	17,348,678	85,435,940
1049	Opioid County Settlement Fund	0	0	1,395,373	1,751,446
1050	Opioid Regional Settlement Fund	0	5,675,595	7,387,657	4,387,248
1051	Alcohol and Drug Abuse Trust Fund	19,994	90,193	90,193	92,417
1052	Criminal Justice Court Costs Fund	305,167	998,205	998,205	833,614
1053	Law Enforcement Trust Fund	48,000	1,023,825	1,023,825	682,681
1054	Sheriffs Educational Fund	0	1,143,255	1,143,255	1,192,516
1055	Federal Equitable Sharing Fund	0	274,060	274,060	318,985
1071	911 Management Fund	1,557,054	7,412,049	7,412,049	8,340,824
1074	Tourist Development Tax	9,704,798	14,882,524	14,882,524	13,581,623
1081	Parks and Recreation Fees Fund	1,982,841	6,371,548	6,877,698	6,633,026
1091	Medical Examiner Fund	6,539,547	9,931,264	9,951,052	10,171,399
1160	American Rescue Plan Fiscal Recovery Fund	21,457,366	51,573,204	52,048,969	19,949,186
1161	American Rescue Plan Emergency Rental 2 Fund	0	0	1,850,000	0
1162	American Rescue Plan HOME Fund	726,711	3,084,948	3,084,948	2,231,234
1163	American Rescue Plan LATCF Fund	0	1,712,571	1,712,571	1,914,212
2023	Public Improvement Transportation Debt Service	3,926,853	6,727,305	6,727,305	6,726,979
3011	Parks Capital Project Fund	750	294,525	294,525	50,337
3023	Public Improvement Transportation Capital Projects Fund	0	623,339	623,339	561,805
3031	Infrastructure Surtax Capital Projects	89,332,998	169,445,358	213,251,355	242,309,695
4010	Solid Waste Disposal Fund	21,746,984	66,086,828	66,086,828	86,246,953
5010	Insurance Fund	56,178,794	68,810,456	68,910,790	76,027,646
Countywide Total		543,814,142	945,956,446	1,001,813,145	1,119,303,974



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget
Expenditure Summary

Fund	Fund Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
Non Countywide					
1110	MSTU for Law Enforcement	82,120,718	112,630,981	114,104,022	126,242,022
1120	Fire Rescue and EMS Fund	65,831,853	84,925,437	85,396,879	104,852,820
1121	Fire Rescue Impact Fees Fund	756	1,898	7,147	0
1131	Stormwater Program	3,708,942	18,071,069	17,693,688	18,364,913
1141	Building Safety Fund	8,023,423	17,426,363	17,465,503	24,534,861
1151	Local Housing Assistance Trust Fund	3,986,026	12,204,042	12,204,042	9,832,805
1191	Silver Springs Community Redevelopment Area Trust Fund	197,133	864,248	864,248	1,459,262
1291	Impact Fee East District	6,751,043	13,632,881	13,909,438	19,364,265
1292	Impact Fee West District	3,246,312	34,742,103	38,470,293	41,535,677
1301	RLE Comm Res Facility MSTU	137,170	374,592	374,592	533,125
1302	RLE MSTU for Road Improvements	1,199,725	1,865,870	1,890,870	2,408,556
1303	RLE Fire Protection MSBU	351,488	502,626	502,626	0
1310	Marion Oaks MSTU	1,101,763	2,584,401	2,584,401	3,384,201
1311	Marion Oaks MSTU for General Services	1,020,492	2,602,888	2,602,888	2,954,079
1312	Marion Oaks MSBU for Road Improvements	2,028,162	5,300,115	5,300,115	3,462,395
1320	Silver Springs Shores Special Tax District	1,185,312	1,827,150	1,827,150	2,170,760
1322	Silver Springs Shores MSBU for Road Improvements	1,829,780	2,836,756	2,836,756	3,894,045
1330	Hills of Ocala MSTU for Recreation	34,181	140,633	140,633	180,024
1401	Doublegate MSTU for General Services	2,979	3,584	3,584	4,063
1402	Raven Hill MSTU for General Services	2,597	10,114	10,114	9,780
1403	Rainbows End MSTU for General Municipal Services	1,758	475,689	475,689	478,198
1404	Tompkins and Georges MSTU	8,376	17,393	17,393	17,887
1405	Country Estates MSTU	2,338	3,190	3,190	3,802
1406	Citrus Park MSTU	4,863	18,997	18,997	18,750
1407	Wineberry MSTU for General Services	3,441	11,861	11,861	12,125
1408	Golden Hills MSTU for General Services	16,738	123,430	123,430	118,980
1409	Delcrest MSTU for General Services	1,563	13,671	13,671	13,359
1410	Bellaire MSTU for General Services	2,018	10,352	10,352	10,209
1411	Hamlet at Sherman Oaks MSBU for General Services	9,672	29,151	29,151	29,542
1501	Lake Tropicana MSTU for Road Improvements	6,043	944,523	944,523	1,107,480
1502	Golden Hills MSTU for Road Improvements	3,026	652,283	652,283	700,107
1503	Kingsland Estates Ocala Waterway MSBU Road Improvements	9,851	684,797	684,797	851,270
1504	Kingsland Whispering Pines Forest Glenn MSBU for Road Improv	7,495	771,971	771,971	948,913
1505	Silver Springs Acres MSBU for Road Maintenance	69,042	237,916	237,916	293,664
1506	Ocala Waterway Estates MSBU for Road Maintenance	26,345	472,247	472,247	532,792
1507	NW 17th Avenue Northwoods MSBU for Road Maintenance	2,188	24,752	24,752	23,562



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget
Expenditure Summary

Fund	Fund Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
1508	Rainbow Park Units 1 and 2 MSBU for Road Maintenance	71,617	1,360,310	1,360,310	1,641,446
1509	Paradise Farms MSBU for Roadside Mowing	18,084	24,368	24,368	45,257
1510	Stonecrest Center MSBU for Road Maintenance	2,308	94,990	94,990	105,502
1511	Deer Path Estates Ph 1 and 2 MSBU for Road Maintenance	8,501	133,266	133,266	151,898
1513	Pine Run Estates MSTU for Road Improvements	55,859	273,076	273,076	250,938
1514	Woods and Lakes Subdivision MSBU for Road Maintenance	10,582	601,190	601,190	652,055
1516	DRA Maintenance NW 49th 35th Street MSBU	763	43,478	43,478	65,595
1517	Maricamp Market Center 1 and 2 MSBU Road Maintenance	512	17,344	17,344	22,886
1701	Indian Meadows MSTU for Street Lighting	3,049	6,157	6,157	5,582
1702	Ocala Heights MSTU for Street Lighting	3,455	41,984	41,984	42,822
1703	Bahia Oaks MSTU for Street Lighting	13,407	28,438	28,438	24,510
1704	Boardman MSTU for Street Lighting	3,941	15,356	15,356	16,353
1705	Hickory Hill MSTU for Street Lighting	2,466	8,170	8,170	8,136
1706	Churchill MSTU for Street Lighting	2,484	10,124	10,124	9,609
1707	Lake Weir Edgewater for Street Lighting	12,546	147,470	147,470	150,566
1708	Boulder Hill Subdivision MSTU for Street Lighting	1,244	13,135	13,135	13,376
1709	Kingsland Whispering Pines MSBU for Street Lighting	40,675	78,614	78,614	79,450
2111	Series 2012A Debt Service Fund	126,871	0	0	0
2112	Series 2013A Debt Service Fund	47,563	0	0	0
2113	Series 2014A Debt Service Fund	144,944	0	0	0
2114	Series 2015A Debt Service Fund	28,427	28,428	28,428	0
2115	Series 2016A Debt Service Fund	125,029	44,068	44,068	0
2116	Series 2017A Debt Service Fund	183,235	111,137	111,137	71,352
2117	Series 2019A Debt Service Fund	98,382	78,508	78,508	66,251
2118	Series 2021A Debt Service Fund	405,642	159,088	159,088	146,583
2119	Series 2022A Debt Service Fund	62,086	46,835	46,835	40,761
2120	Series 2024A Debt Service Fund	0	98,382	98,382	108,215
2121	Series 2024B Debt Service Fund	0	146,084	146,084	165,993
3119	Series 2022A Capital Projects Fund	42,798	0	0	0
3120	Series 2024A Capital Projects Fund	1,071,550	1,338,504	1,338,504	106,509
3121	Series 2024B Capital Projects Fund	849,697	2,443,544	2,443,544	0
4520	Marion County Utility Fund	39,818,534	150,363,421	157,991,935	163,226,316
Non Countywide Total		226,190,863	474,795,443	488,065,195	537,566,254
Countywide and Non Countywide Total		770,005,005	1,420,751,889	1,489,878,340	1,656,870,228



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget
Expenditure Summary

Fund	Fund Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
Multi-County Special Districts					
1300	Rainbow Lakes Estates MSD	514,450	1,434,510	1,434,510	1,613,373
Multi-County Special Districts Total		514,450	1,434,510	1,434,510	1,613,373



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

Fund: 0010 - General Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
311000	Current Taxes	96,369,531	114,193,879	114,193,879	127,732,980
311200	Delinquent Taxes	253,126	399,679	399,679	326,982
315100	Communication Service Tax	1,935,689	2,031,585	2,031,585	2,012,850
316040	Other Licenses Code Enforcement	3,150	2,000	2,000	2,000
322901	Dog Friendly Dining Permits	75	0	0	0
329501	Special Event Permits Zoning	1,800	1,500	1,500	3,000
331223	Emergency Management Performance	99,530	0	103,763	0
331248	St Criminal Alien Assistance	0	0	174,737	0
331272	Justice Assistance Grant Program	13,452	0	73,175	0
331273	Justice Assistance Grant FL Dept Law Enforcement	17,490	0	0	0
331292	Youth Court Programs	9,995	0	0	0
331501	Disaster Relief Funding	119,754	0	0	0
331821	Pre-Plea Diversion Drug Court	0	0	248,620	249,520
331825	Early Childhood Court	0	0	419,604	426,437
331830	Youth Court Programs	0	0	10,000	0
332570	Emergency Rental Assistance	135,650	0	0	0
333020	Federal Forestry Shared Revenue	42,295	153,039	153,039	154,086
334232	Hazard Analysis Grant Program	2,107	0	4,035	0
334235	Civil Preparedness	115,852	0	112,691	0
334701	Aid to Libraries	100,466	125,000	125,000	100,000
335121	State Revenue Sharing	14,577,556	14,502,791	14,502,791	14,101,661
335130	Insurance Agents County License	92,333	99,000	99,000	99,000
335140	Mobile Home Licenses	191,016	196,000	196,000	185,000
335150	Alcoholic Beverage License	120,404	111,300	111,300	120,400
335160	Racing Pari Mutuel Tax	446,500	446,500	446,500	446,500
335170	Cardroom Tax	124,348	155,000	155,000	155,000
335180	Local Government 1/2 Cent Sales Tax	34,593,499	36,053,269	36,053,269	35,052,605
335601	Child Support Enforcement Incentives	0	0	6,213	0
335701	Florida Boater Improvement Program	2,908	1,259,065	1,259,065	487,636
337102	Sumter County Reimbursement	64,257	67,762	67,762	70,900
337249	School Board Public Safety	0	0	0	56,885
337251	City of McIntosh	2,558	2,858	2,858	2,945
337252	City of Belleview	28,028	34,658	34,658	36,504
337253	City of Dunnellon	9,811	11,963	11,963	12,615
337254	City of Reddick	3,037	2,852	2,852	2,983
337255	City of Ocala	234,035	263,082	263,082	276,235
337256	City of Ocala - Enhanced Services	151,664	110,650	110,650	164,155
337340	WRWSA Water Supply Funding	1,564	0	0	0
337510	City of Ocala Economic Development	9,000	0	0	0
337520	Disaster Relief Other	391,067	0	0	0
337754	Town of Reddick	150,000	0	0	0
337760	Belleview Sportsplex	50,000	50,000	50,000	50,000
337810	State of Florida Reimbursement	141,040	152,460	152,460	159,600
341160	Recording Fees \$2 of \$4	676,501	668,000	668,000	692,000
341510	Tax Collector Fees	7,827,689	8,777,000	8,777,000	8,628,000
341530	Clerk Circuit Court Excess Fees	103,122	0	0	0
341550	Supervisor of Elections Fees	75	0	0	0
341551	Supervisor of Elections Special Election Fees	0	0	472,000	0
341560	Property Appraiser Fees	33,945	0	0	0



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

Fund: 0010 - General Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
341904	Impact Fee Processing Fees	197,870	183,000	183,000	191,000
341905	Planning Amendment Appl	32,000	25,000	25,000	35,000
341906	Zoning Miscellaneous Fees	852,197	766,000	766,000	855,000
341908	Code Fine Collections Fees	22	40	40	0
341909	Assessments Fees	-500	500	500	500
341910	Sale of Maps and Publications	4,416	3,000	3,000	3,000
341911	Office of Special Assessments Fees	0	15,000	15,000	150,000
341912	Copying Paper Fees	27	0	0	0
341913	Code Enforcement Copying Fees	201	100	100	100
341915	Law Library Fees	3,882	0	0	4,000
342300	Housing for Prisoners	2,954,639	2,760,600	2,760,600	3,923,200
342301	Medical Care Prisoners	43,601	40,000	40,000	45,000
342600	Ambulance Fees	25,665,926	27,450,000	27,450,000	28,000,000
342605	Ambulance Fees Special Events	286,218	343,000	343,000	343,000
342611	Ambulance Fees Supplemental Payment	5,637,842	3,352,392	3,352,392	6,000,000
342620	Coordinated Opiod Recovery	179,852	0	264,733	0
342920	Code Enforcement Agreement	118	200,000	200,000	0
342925	Code Lien Searches	607,075	664,000	664,000	629,000
342940	Foreclosure Registration Fees	20,625	19,000	19,000	19,000
342970	Medical NonMedical Transport Fee	2,000	0	0	0
346401	Animal Licenses	287,865	273,000	273,000	302,000
346402	Animal Redemption Fees	7,706	8,000	8,000	8,000
346403	Animal Adoption Fees	37,452	32,000	32,000	38,000
346404	Animal Rabies Exam Fees	50	0	0	0
346408	Animal Veterinary Fees	4,260	3,000	3,000	3,000
346409	Animal Removal Fees	54,650	71,000	71,000	60,000
346410	Animal Mobile Clinic Fees	8,697	12,000	12,000	40,000
347100	Library Fees	2,615	2,000	2,000	4,000
347501	Agriculture Center Fees	82,811	96,000	96,000	70,000
347502	Livestock Pavilion Fees	163,436	447,288	447,288	192,000
347565	Livestock Pavilion Commercial Rent	1,600	0	0	27,860
348930	Court Facilities Traffic Service Charge	472,327	435,000	435,000	505,000
348931	Law Library Traffic Service Charge	52,481	48,333	48,333	56,111
348932	Domestic Violence Additional Court Costs	64,774	57,000	57,000	57,000
348933	Animal Control Surcharge Trainng	0	0	10,400	0
348990	Other Court Collections to BOCC	49,971	95,161	95,161	94,878
349020	Surplus Land Application Fees	525	0	0	0
351101	County Criminal Incarceration	115,377	105,000	105,000	105,000
351505	Drivers Ed Safety Act	84,749	0	0	0
352000	Library Fines	39,286	36,000	36,000	43,000
354001	Code Enforcement Board Fines	229,129	160,000	160,000	246,000
361110	Interest Board	6,497,684	5,272,273	5,272,273	3,757,000
361132	Interest Tax Collector	442,533	503,000	503,000	332,000
361133	Interest Sheriff	127,402	120,000	120,000	91,000
361134	Interest Property Appraiser	0	50	50	50
361150	Interest Code Enforcement Fines	30,677	9,000	9,000	31,000
361199	Interest Leases	52,600	0	0	0
361310	Fair Value Adjustment for Investments	791,223	0	0	0
362010	County Owned Property Rent	123,624	133,000	133,000	133,000
362020	Tower Lease Rent	182,806	183,000	183,000	183,000
362040	Extension Office Rent	1,200	1,200	1,200	1,200
364022	Sale of Surplus Land	10,961	0	0	0



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

Fund: 0010 - General Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
364041	Sale of Surplus Equipment	61,350	45,000	143,757	45,000
364080	Insurance Proceeds Automotive	30,990	0	392	0
364090	Insurance Proceeds Property	9,689	0	0	0
366020	Veterans Memorial Park	16,705	0	15,000	0
366050	Library	214	0	0	0
366059	LIWAP Incentive	3,646	0	0	0
366061	FL Inmates and Dog Obedience Donations	4,149	0	0	0
366062	Animal Shelter Donations	0	0	5,700,000	5,700,000
366070	Community Paramedic Program	165,685	190,000	190,000	190,000
366090	Other Contributions and Donations	0	0	3,140	0
369030	Refund of Prior Year Exp	61,234	0	0	0
369041	Fleet Maintenance Income	3,199,674	3,252,000	3,252,000	3,332,000
369042	Fleet Maintenance Income General Fund	0	650,000	650,000	0
369045	Fuel Income	4,045,885	5,005,221	5,005,221	4,343,352
369070	Miscellaneous Library	63,017	58,000	58,000	63,000
369091	Advertising Tax Delinquent Land	24,340	28,200	28,200	24,100
369092	Fuel Tax Refunds	155,976	165,000	165,000	165,000
369093	Health Department Building Maintenance	190,450	275,000	275,000	275,000
369100	Vending Machine Proceeds	54,163	20,000	51,850	20,000
369109	EMRF Purchasing Card Rebate	49,469	40,000	40,000	40,000
369110	Purchasing Card Rebate	149,459	120,000	120,000	120,000
369112	CNG Rebates	1,212	2,500	2,500	1,500
369124	Medical Examiner Admin Fees	301,309	358,141	358,141	381,219
369133	Managed Care Administrative Fee	150,000	150,000	150,000	150,000
369201	Cost Allocation Independent Audit Fee	104,034	114,903	114,902	77,748
369202	Cost Allocation Clerk of Court	1,563,470	1,708,561	1,708,551	1,484,559
369203	Cost Allocation County Attorney	553,438	704,795	704,791	558,856
369204	Cost Allocation County Admin	885,673	1,212,049	1,212,042	991,811
369205	Cost Allocation Information Systems	1,162,044	1,558,568	1,558,559	1,143,354
369206	Cost Allocation Human Resources	454,549	474,916	474,914	422,459
369207	Cost Allocation Purchasing	556,503	689,536	689,532	750,645
369208	Cost Allocation HR Clinic	113,772	142,060	142,059	133,702
369209	Cost Allocation Facilities Management	994,445	1,100,154	1,100,147	1,098,915
369210	Cost Allocation MSTU Assessments	678,543	673,404	673,400	721,969
369211	Cost Allocation Tax Collector	732,953	815,316	815,311	847,688
369212	Cost Allocation Property Appraiser	9,247	9,298	9,298	9,260
369215	Cost Allocation Public Safety Radio	966,723	1,077,998	1,077,992	959,565
369301	Court Settlement	194,458	0	0	0
369910	Other	92,663	39,000	39,046	90,000
369920	Cash Over or Short	-15	0	0	0
369950	Other Misc Code Enforcement	13,095	12,000	12,000	11,000
379999	Less 5%	0	-11,514,644	-11,514,644	-12,190,393
381115	From MSTU for Law Enforcement Fund	2,282,200	3,226,058	3,226,058	3,204,247
381117	From Tourism Development Fund	0	0	500,000	0
381181	From Fire Rescue Fund	1,502,295	1,056,344	1,056,344	1,509,677
383105	Lease Agreements	473,787	0	0	0
383107	Subscription Arrangements Info Tech	893,732	0	0	0
399991	Balances Forward Cash Regular	108,993,292	99,028,534	99,375,308	101,704,299
Total		337,713,918	336,282,741	344,878,611	356,765,910



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

Fund: 0010 - General Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
100	Legislative	5,397,281	27,867,927	27,647,270	30,112,210
101	Finance and Administration	256,086	275,363	290,363	297,574
103	County Attorney	1,431,327	1,718,509	1,718,509	1,747,004
105	County Administrator	2,239,312	1,596,922	1,652,312	1,760,584
106	Public Relations	0	778,434	804,434	970,674
107	General Fund Transfers	2,136,622	2,508,501	2,533,986	3,324,267
110	Clerk to County Commission Transfer	4,964,081	5,397,973	5,568,946	5,736,024
113	Property Appraiser Transfer	4,681,114	4,950,171	4,957,568	5,181,333
116	Sheriff Jail Transfer	60,076,451	71,524,508	71,864,255	76,162,017
117	Sheriff Emergency Mgmt Transfer	1,004,768	1,112,322	1,340,171	1,249,392
123	Supervisor of Elections Transfer	3,968,402	3,867,181	4,339,181	5,220,182
126	Tax Collector Transfer	10,387,314	10,997,259	10,997,259	12,086,582
136	Marion County Childrens Alliance	15,000	15,000	15,000	15,000
137	Early Learning Coalition	150,000	200,000	200,000	175,000
138	Marion Senior Services Transit	1,164,544	1,534,759	1,534,759	2,095,497
142	East Central Florida Regional Planning Council	81,885	84,388	84,388	87,636
145	Historical Commission	3,698	9,000	9,000	9,000
146	Florida Forest Service Fire Control	76,475	43,747	43,747	43,747
147	Marion Soil Conservation District	121,463	170,596	170,596	182,372
150	Ocala Marion County Chamber and Economic Partnership	300,000	300,000	300,000	300,000
151	Small Business Development Council	112,000	116,000	116,000	180,000
153	Industry Development	310,953	1,249,788	1,249,788	1,176,032
170	Human Resources	896,159	942,892	944,692	1,022,517
172	Employee Health Clinic	255,792	285,166	285,166	0
174	Information Technology	6,038,556	9,176,497	9,176,319	9,188,322
176	Procurement Services	1,383,342	1,611,957	1,611,957	1,669,191
178	Fleet Management	9,011,956	11,067,578	11,067,578	10,166,175
180	Facilities Management	10,374,755	12,792,257	12,792,257	13,489,307
181	Facilities Management Health	247,590	275,000	275,000	275,000
182	Courthouse Security	1,038,242	1,100,000	1,100,000	1,100,000
200	Public Defender Administration	41,017	56,310	56,310	57,285
201	Public Defender Technology	448,768	496,997	496,997	533,381
202	Public Defender LOV	0	500	500	500
210	Court Administrator	28,306	38,991	38,991	40,758
211	Court Administration Technology	559,761	595,006	594,510	619,401
213	Circuit Court Judges	214,661	218,271	218,271	300,468
214	Circuit Court Judges Technology	325,726	461,223	468,519	478,581
215	Circuit Court Judges Legal Research	145	1,425	1,425	1,000
216	Circuit Court Legal Research Technology	9,570	2,547	597	450
218	County Court Judges	13,153	18,500	18,500	18,500
219	County Court Judges Technology	6,534	7,536	2,686	1,350
230	Detention And Corrections	34,731	53,115	53,115	58,500
260	Law Library	54,854	76,900	76,900	73,100
262	Guardian Ad Litem Program	5,881	34,316	34,316	32,076
263	Guardian Ad Litem Technology	13,786	47,055	47,055	37,495
264	County Court Summ Claims Mediation	506	6,200	6,200	6,200
265	Family Mediation	2,686	4,500	4,500	4,500
266	Pre Trial Release	253,217	252,664	252,664	272,451
267	Other Circuit Court Juvenile	124,375	131,224	131,224	139,454



Marion County Board of County Commissioners Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
268	Early Intervention Program	247,596	266,590	266,590	266,590
280	Teen Court	50,427	44,161	54,161	46,128
282	Drug Court	110,219	121,835	121,835	237,046
283	Drug Court Expansion	79,006	106,661	106,661	0
284	Misdemeanor Drug Court	34,351	37,000	37,000	37,000
286	Juvenile Dependency Drug Court	0	0	419,604	426,437
287	Adult Diversion Drug Court	0	0	248,620	249,520
290	DUI Court	24,419	39,000	39,000	39,000
291	Veterans Court	112,493	141,283	141,283	145,903
292	Mental Health Court	129,552	193,967	193,967	195,149
305	Emergency Medical Services	40,170,382	45,210,734	45,478,993	49,161,236
310	Public Safety Radio	2,937,650	2,104,246	2,104,246	3,052,242
311	Public Safety Communications	7,501,209	8,615,428	8,615,606	8,863,560
315	Animal Services	5,588,239	7,269,141	7,279,541	8,015,735
317	Code Enforcement	1,516,816	2,181,894	2,097,192	2,322,573
320	Planning and Zoning	2,295,497	3,019,231	3,253,933	3,522,552
330	Health	101,689	340,000	340,000	240,000
331	Medicaid Hospitals Nursing Homes	6,652,682	7,576,766	7,576,766	8,999,442
335	Unclaimed Decedent Program	62,659	46,000	46,000	46,000
336	Other Human Services	92,239	0	0	0
337	Assessments Public Assistance	21,702	25,000	25,000	25,000
340	Community Services	156,342	409,263	419,552	423,926
360	Parks and Recreation	5,358,701	6,117,280	6,254,815	6,428,232
361	Other Recreation Programs	118,061	1,442,645	1,942,645	1,140,569
363	Bellevue Sportsplex	301,621	613,684	623,149	660,209
370	Southeastern Livestock Pavilion	863,641	997,005	997,005	1,001,429
372	Cooperative Extension Service	1,060,153	1,209,688	1,196,308	1,295,972
375	Marion County Public Library System	8,991,302	11,536,489	11,536,489	12,508,127
378	Veterans Service Office	732,040	820,266	835,266	876,059
410	Municipal Services	631,764	879,839	867,734	833,675
412	Property Engineering Services	72,479	96,646	96,646	80,002
433	Water Resources	166,719	279,489	279,489	198,458
700	General Government Capital	3,569,290	23,153,943	22,242,243	14,618,688
702	Road Capital	0	300,000	300,000	195,241
705	Sheriff Capital	0	2,085,548	2,085,548	2,085,548
706	Jail Capital	162,274	1,659,223	1,659,223	1,473,412
707	Courthouse Capital	85,553	9,027,230	9,048,344	7,291,025
712	Emergency Medical Services Capital	50,804	55,523	51,997	0
713	Animal Services Capital	0	1,200,600	6,900,600	6,900,600
715	Parks and Recreation Capital	49,162	3,791,338	4,706,649	3,546,554
718	Southeastern Livestock Pavilion Capital	1,589,777	1,450,455	1,450,455	1,673,523
720	Library Capital	62,892	10,086,780	10,086,780	7,489,242
722	Fleet Capital	523,714	5,657,895	5,657,895	12,456,217
Expenditure Summary Total		<u>222,537,961</u>	<u>336,282,741</u>	<u>344,878,611</u>	<u>356,765,910</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 100 - Legislative

Organization Unit: Legislative and Administrative
Division: County Commission

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
511101	Executive Salaries	517,500	557,725	536,930	555,235
512101	Regular Salaries and Wages	113,293	119,726	119,726	126,423
521101	FICA Taxes	46,335	51,830	50,240	52,154
522101	Retirement Contributions	318,969	343,594	331,389	320,733
523101	Health Insurance	50,567	88,368	88,368	89,544
523401	Life ADD LTD	4,248	4,544	4,404	4,569
524101	Workers Compensation	507	614	594	822
525101	Unemployment Compensation	8,702	0	0	0
Personnel Total		1,060,121	1,166,401	1,131,651	1,149,480
Operating					
531105	Prof Services Legislative Consultant	91,540	96,900	96,900	96,900
531109	Professional Services	155,305	262,824	245,624	262,824
534101	Contract Serv Other Misc	0	1,000	1,000	1,000
540101	Travel and Per Diem	27,312	25,000	25,000	30,000
541101	Communication Services	8,276	8,500	8,500	8,500
542201	Postage and Freight	100	1,000	1,000	600
542202	Postage Property Tax Notices	211,113	135,200	135,200	228,000
544101	Rentals and Leases Equipment	327	4,750	4,750	4,750
544401	Rentals and Leases Buildings	987	217,505	217,505	225,328
545101	Insurance Premiums	833,678	1,028,101	1,028,101	898,887
547101	Printing and Binding	1,012	1,500	1,500	1,500
547105	Printing and Binding Code Books	0	204	204	204
548101	Promotional Activities	0	0	350	0
549111	Other Current Charges and Obligations	2,000	5,100	5,100	5,100
549112	Other Current Charges Refunds	0	10,200	10,200	10,200
549114	Other Current Charges Tax Deed App	0	5,200	5,200	5,200
549201	Advertising Legal	26,427	138,928	138,928	138,928
549990	Other Current Charges Misc Expenses	20,119	63,923	62,473	63,923
551101	Office Supplies	1,127	2,500	2,500	2,500
552106	Computer Software	306	375	375	375
552108	Operating Supplies	2,005	3,000	4,100	3,000
552116	Operating Supplies Computer Hardware	1,700	6,000	6,000	4,000
554201	Dues and Memberships	53,614	70,770	70,770	71,931
555501	Training and Education	8,630	17,000	17,000	14,000
Operating Total		1,445,578	2,105,480	2,088,280	2,077,650
Capital					
561101	Land	8,545	0	0	0
Capital Total		8,545	0	0	0
Debt Service					
571205	Principal Lease Agreements	198,339	0	0	0
572205	Interest Lease Agreements	1,308	0	0	0
Debt Service Total		199,647	0	0	0
Grants & Aid					
581101	Aid to Government Agencies	2,310,142	2,843,400	2,843,400	3,407,250



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 100 - Legislative

Organization Unit: Legislative and Administrative
Division: County Commission

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
581115	Aid to District School Board	223,250	223,250	223,250	234,413
582101	Aid to Private Organizations	150,000	200,000	200,000	0
Grants & Aid Total		2,683,392	3,266,650	3,266,650	3,641,663
Reserves					
599101	Reserve for Contingencies	0	1,298,396	1,129,689	1,491,417
599199	Reserve for Cash Carry Forward	0	20,031,000	20,031,000	21,752,000
Reserves Total		0	21,329,396	21,160,689	23,243,417
Cost Center Expenditures Total		5,397,283	27,867,927	27,647,270	30,112,210



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 100 - Legislative

Organization Unit: Legislative and Administrative
Division: County Commission

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10001	1000	County Commissioner	1.00	1.00	1.00	111,047
10002	1000	County Commissioner	1.00	1.00	1.00	111,047
10003	1000	County Commissioner	1.00	1.00	1.00	111,047
10004	1000	County Commissioner	1.00	1.00	1.00	111,047
10005	1000	County Commissioner	1.00	1.00	1.00	111,047
10006	6102	Executive Assistant to the County Commission	1.00	1.00	1.00	61,839
11784	6102	Executive Assistant to the County Commission	1.00	1.00	1.00	58,552
Current Positions Total			7.00	7.00	7.00	
Positions Total			7.00	7.00	7.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 101 - Finance and Administration

Organization Unit: Legislative and Administrative
Division: Financial and Administrative

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531108	Prof Services VAB Special Master	45,796	35,000	50,000	50,000
532101	Audit State Require CPA	210,290	240,363	240,363	247,574
Operating Total		256,086	275,363	290,363	297,574
Cost Center Expenditures Total		256,086	275,363	290,363	297,574



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

Fund: 0010 - General Fund
Cost Center: 103 - County Attorney

Organization Unit: Legislative and Administrative
Division: Legal

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	987,738	1,122,215	1,122,215	1,149,371
512102	Salary Car Allowance	4,800	4,800	4,800	4,800
521101	FICA Taxes	64,893	77,567	77,567	78,143
522101	Retirement Contributions	184,033	222,122	222,122	220,828
523101	Health Insurance	108,054	135,708	135,708	137,520
523401	Life ADD LTD	6,956	7,530	7,530	7,712
524101	Workers Compensation	745	772	772	1,065
Personnel Total		1,357,219	1,570,714	1,570,714	1,599,439
Operating					
534101	Contract Serv Other Misc	300	600	600	600
534115	Contract Serv Staff Leasing	0	3,000	3,000	3,000
540101	Travel and Per Diem	2,170	4,000	4,000	4,000
541101	Communication Services	925	5,000	5,000	5,000
542201	Postage and Freight	468	4,500	4,500	4,500
544101	Rentals and Leases Equipment	1,253	25,000	25,000	25,000
545101	Insurance Premiums	3,120	3,695	3,695	3,465
547101	Printing and Binding	0	500	500	500
549990	Other Current Charges Misc Expenses	2,535	1,000	1,000	1,000
551101	Office Supplies	947	6,000	6,000	6,000
552106	Computer Software	10,343	13,500	13,500	13,500
552108	Operating Supplies	0	2,000	2,000	2,000
552116	Operating Supplies Computer Hardware	5,625	9,500	9,500	9,500
554101	Books Publications and Subscriptions	27,758	42,000	42,000	42,000
554201	Dues and Memberships	3,586	7,500	7,500	7,500
555501	Training and Education	9,746	20,000	20,000	20,000
Operating Total		68,776	147,795	147,795	147,565
Debt Service					
571205	Principal Lease Agreements	5,206	0	0	0
572205	Interest Lease Agreements	126	0	0	0
Debt Service Total		5,332	0	0	0
Cost Center Expenditures Total		1,431,327	1,718,509	1,718,509	1,747,004



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 103 - County Attorney

Organization Unit: Legislative and Administrative
Division: Legal

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10007	1003	County Attorney	1.00	1.00	1.00	295,319
11850	1063	Legal Services Manager	1.00	1.00	1.00	77,855
10008	1267	Chief Assistant County Attorney	1.00	1.00	1.00	190,570
10009	2115	Assistant County Attorney	1.00	1.00	1.00	123,095
10010	2115	Assistant County Attorney	1.00	1.00	1.00	120,724
11630	2115	Assistant County Attorney	1.00	1.00	1.00	74,631
10011	5045	Paralegal	1.00	1.00	1.00	54,351
11631	5045	Paralegal	1.00	1.00	1.00	64,668
11828	6016	Legal Assistant	1.00	1.00	1.00	46,842
10013	6020	Public Records Coordinator	1.00	1.00	1.00	46,592
Current Positions Total			10.00	10.00	10.00	
Positions Total			10.00	10.00	10.00	



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

Fund: 0010 - General Fund
Cost Center: 105 - County Administrator

Organization Unit: Legislative and Administrative
Division: Administration

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	1,428,365	1,030,088	1,030,088	1,106,934
512102	Salary Car Allowance	9,135	9,100	9,100	9,100
521101	FICA Taxes	100,146	70,765	70,765	75,077
522101	Retirement Contributions	282,570	235,415	235,415	253,294
523101	Health Insurance	170,593	119,542	119,542	121,142
523401	Life ADD LTD	10,157	6,903	6,903	7,417
524101	Workers Compensation	1,140	928	928	1,328
Personnel Total		2,002,106	1,472,741	1,472,741	1,574,292
Operating					
534101	Contract Serv Other Misc	5,480	3,100	10,100	5,525
540101	Travel and Per Diem	23,364	16,500	19,000	16,500
541101	Communication Services	8,684	3,000	3,000	4,620
542201	Postage and Freight	0	250	250	250
544101	Rentals and Leases Equipment	-1,598	6,000	6,000	6,000
545101	Insurance Premiums	6,895	7,149	7,149	5,505
547101	Printing and Binding	1,880	4,000	750	1,000
548101	Promotional Activities	24,857	0	18,540	5,000
549990	Other Current Charges Misc Expenses	3,070	0	0	0
551101	Office Supplies	2,721	2,250	2,500	2,250
552101	Gasoline Oil and Lubricants	1,799	1,000	1,000	1,300
552106	Computer Software	13,325	603	703	1,532
552108	Operating Supplies	9,282	2,685	2,685	2,685
552115	Employee Incentives	103,695	60,000	91,850	112,056
552116	Operating Supplies Computer Hardware	9,539	6,380	2,280	10,805
554101	Books Publications and Subscriptions	2,785	469	469	469
554201	Dues and Memberships	2,643	4,475	1,975	4,475
555501	Training and Education	10,389	6,320	11,320	6,320
Operating Total		228,810	124,181	179,571	186,292
Debt Service					
571205	Principal Lease Agreements	8,000	0	0	0
572205	Interest Lease Agreements	396	0	0	0
Debt Service Total		8,396	0	0	0
Cost Center Expenditures Total		2,239,312	1,596,922	1,652,312	1,760,584



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

Fund: 0010 - General Fund
Cost Center: 105 - County Administrator

Organization Unit: Legislative and Administrative
Division: Administration

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10014	1001	County Administrator	1.00	1.00	1.00	280,696
10026	1026	Executive Director Internal Services	1.00	1.00	1.00	133,536
10015	1028	Assistant County Administrator	0.57	0.57	0.57	106,550
10028	1028	Assistant County Administrator	1.00	1.00	1.00	185,807
11755	1028	Assistant County Administrator	0.29	0.29	0.29	54,210
10017	1282	Public Relations and Communications Director	1.00	0.00	0.00	0
11793	2051	Legislative Manager	1.00	1.00	1.00	85,572
11799	2081	Public Relations Manager	1.00	0.00	0.00	0
10018	2262	Public Relations Specialist	1.00	0.00	0.00	0
10020	2262	Public Relations Specialist	1.00	0.00	0.00	0
11911	2262	Public Relations Specialist	1.00	0.00	0.00	0
11912	2265	Multimedia Technician	1.00	0.00	0.00	0
10019	2288	Multimedia Manager	1.00	0.00	0.00	0
10021	5085	Executive Coordinator	0.57	0.57	0.57	30,304
10022	5085	Executive Coordinator	0.29	0.29	0.29	16,480
10023	6006	Administrative Staff Assistant	1.00	1.00	1.00	50,024
10024	6021	Staff Assistant IV	1.00	1.00	1.00	54,101
10025	6083	Executive Staff Manager	1.00	1.00	1.00	56,930
Current Positions Total			15.72	8.72	8.72	
Positions Total			15.72	8.72	8.72	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 106 - Public Relations

Organization Unit: Legislative and Administrative
Division: Public Relations

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	0	501,865	501,865	581,612
521101	FICA Taxes	0	38,399	38,399	44,500
522101	Retirement Contributions	0	68,408	68,408	81,603
523101	Health Insurance	0	88,368	88,368	89,544
523401	Life ADD LTD	0	3,369	3,369	3,904
524101	Workers Compensation	0	455	455	702
Personnel Total		0	700,864	700,864	801,865
Operating					
540101	Travel and Per Diem	0	700	1,100	700
541101	Communication Services	0	4,200	4,200	4,200
542201	Postage and Freight	0	250	250	0
544101	Rentals and Leases Equipment	0	6,000	6,000	6,000
545101	Insurance Premiums	0	0	0	1,564
547101	Printing and Binding	0	4,000	2,200	4,000
548101	Promotional Activities	0	24,700	48,300	44,700
551101	Office Supplies	0	2,250	990	2,250
552101	Gasoline Oil and Lubricants	0	1,000	1,000	1,000
552106	Computer Software	0	13,900	16,300	88,030
552108	Operating Supplies	0	7,900	16,140	12,000
552116	Operating Supplies Computer Hardware	0	5,580	0	0
554101	Books Publications and Subscriptions	0	3,895	3,895	1,495
554201	Dues and Memberships	0	1,195	1,195	870
555501	Training and Education	0	2,000	2,000	2,000
Operating Total		0	77,570	103,570	168,809
Cost Center Expenditures Total		0	778,434	804,434	970,674



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

Fund: 0010 - General Fund
Cost Center: 106 - Public Relations

Organization Unit: Legislative and Administrative
Division: Public Relations

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10017	1282	Public Relations and Communications Director	0.00	1.00	1.00	117,146
11799	2081	Public Relations Manager	0.00	1.00	0.00	0
10018	2262	Public Relations Specialist	0.00	1.00	0.00	0
10020	2262	Public Relations Specialist	0.00	1.00	0.00	0
11911	2262	Public Relations Specialist	0.00	1.00	0.00	0
11912	2265	Multimedia Technician	0.00	1.00	0.00	0
10019	2288	Multimedia Manager	0.00	1.00	0.00	0
Current Positions Total			0.00	7.00	1.00	
Reclassified Positions						
11912	2292	Multimedia Coordinator Salary Impact \$12,085	0.00	0.00	1.00	56,930
Reclassified Positions Total			0.00	0.00	1.00	
Salary and FTE Adjustments						
11799	2081	Public Relations Manager Salary Impact \$4,761 Paygrade Change From 113 To 114	0.00	0.00	1.00	84,113
10018	2262	Public Relations Specialist Salary Impact \$2,000	0.00	0.00	1.00	70,120
10020	2262	Public Relations Specialist Salary Impact \$2,000	0.00	0.00	1.00	73,199
11911	2262	Public Relations Specialist Salary Impact \$2,000	0.00	0.00	1.00	57,371
10019	2288	Multimedia Manager Salary Impact \$5,470 Paygrade Change From 112 To 114	0.00	0.00	1.00	95,035
Salary and FTE Adjustments Total			0.00	0.00	5.00	
Positions Total			0.00	7.00	7.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 107 - General Fund Transfers

Organization Unit: Transfers
Division: Interfund Transfers

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Interfund Transfers					
591102	Budget Transfer to Fine and Forfeiture Fund	0	0	0	649,902
591116	Budget Transfer to Building Safety Fund	38,044	0	25,485	0
591124	Budget Transfer to Medical Examiner Fund	1,146,043	1,421,587	1,421,587	1,558,155
591181	Budget Transfer to Fire Rescue Fund	924,346	1,086,914	1,086,914	1,116,210
591452	Budget Transfer to Utilities Fund	14,875	0	0	0
591501	Budget Transfer to Insurance Fund	13,314	0	0	0
Interfund Transfers Total		<u>2,136,622</u>	<u>2,508,501</u>	<u>2,533,986</u>	<u>3,324,267</u>
Cost Center Expenditures Total		<u>2,136,622</u>	<u>2,508,501</u>	<u>2,533,986</u>	<u>3,324,267</u>



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

Fund: 0010 - General Fund
Cost Center: 110 - Clerk to County Commission
Transfer

Organization Unit: Constitutional Officers
Division: Clerk of Court and Comptroller

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
511101	Executive Salaries	0	23,106	23,106	22,969
512101	Regular Salaries and Wages	0	3,239,058	3,239,058	3,343,496
521101	FICA Taxes	0	249,379	249,379	257,411
522101	Retirement Contributions	0	577,765	577,765	602,168
523101	Health Insurance	0	562,900	562,900	570,399
523401	Life ADD LTD	0	21,860	21,860	22,560
524101	Workers Compensation	0	2,870	2,870	4,039
Personnel Total		0	4,676,938	4,676,938	4,823,042
Operating					
531109	Professional Services	0	75,604	75,604	91,250
534101	Contract Serv Other Misc	0	28,988	125,748	175,521
534108	Contract Serv Wells Fargo	0	16,340	16,340	19,033
540101	Travel and Per Diem	0	46,424	46,424	55,655
541101	Communication Services	0	4,917	4,917	4,427
542201	Postage and Freight	0	10,810	10,810	11,630
544101	Rentals and Leases Equipment	0	11,506	11,506	12,016
545101	Insurance Premiums	0	13,773	13,773	12,888
546301	Repairs and Maint Equipment	0	2,000	2,000	2,000
546312	Repairs and Maint Computer Equipment	0	1,355	1,355	1,448
546401	Repairs and Maint Office Machine	0	10,873	10,873	10,873
547101	Printing and Binding	0	23,515	23,515	27,895
549111	Other Current Charges and Obligations	0	1,850	1,850	2,850
551101	Office Supplies	0	38,892	38,892	44,861
552101	Gasoline Oil and Lubricants	0	3,004	3,004	3,004
552106	Computer Software	0	324,423	392,423	335,285
552108	Operating Supplies	0	1,000	7,213	1,000
552116	Operating Supplies Computer Hardware	0	50,016	50,016	45,203
554101	Books Publications and Subscriptions	0	3,945	3,945	3,945
554201	Dues and Memberships	0	6,890	6,890	8,388
555501	Training and Education	0	34,910	34,910	40,810
Operating Total		0	711,035	882,008	909,982
Capital					
564101	Machinery and Equipment	0	7,000	7,000	0
Capital Total		0	7,000	7,000	0
Constitutional Officer Transfer					
591010	Budget Transfer to Clerk	4,964,081	0	0	0
Constitutional Officer Transfer Total		4,964,081	0	0	0
Reserves					
599101	Reserve for Contingencies	0	3,000	3,000	3,000
Reserves Total		0	3,000	3,000	3,000
Cost Center Expenditures Total		4,964,081	5,397,973	5,568,946	5,736,024



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 113 - Property Appraiser Transfer

Organization Unit: Constitutional Officers
Division: Property Appraiser
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Constitutional Officer Transfer					
591013	Budget Transfer to Property Appraiser	4,681,114	4,950,171	4,957,568	5,181,333
Constitutional Officer Transfer Total		<u>4,681,114</u>	<u>4,950,171</u>	<u>4,957,568</u>	<u>5,181,333</u>
Cost Center Expenditures Total		<u>4,681,114</u>	<u>4,950,171</u>	<u>4,957,568</u>	<u>5,181,333</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 116 - Sheriff Jail Transfer

Organization Unit: Constitutional Officers
Division: Sheriff

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
510101	Personnel Services MCSD	0	48,530,836	48,530,836	52,089,154
	Personnel Total	0	48,530,836	48,530,836	52,089,154
Operating					
530101	Operating Expenses MCSD	0	22,616,282	22,864,194	23,695,473
	Operating Total	0	22,616,282	22,864,194	23,695,473
Capital					
560101	Capital Outlay MCSD	0	155,680	469,225	155,680
	Capital Total	0	155,680	469,225	155,680
Non-Operating					
590101	Non Operating MCSD	0	221,710	0	221,710
	Non-Operating Total	0	221,710	0	221,710
Constitutional Officer Transfer					
591014	Budget Transfer to Sheriff	60,076,451	0	0	0
	Constitutional Officer Transfer Total	60,076,451	0	0	0
	Cost Center Expenditures Total	60,076,451	71,524,508	71,864,255	76,162,017



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 117 - Sheriff Emergency Management
Transfer

Organization Unit: Constitutional Officers
Division: Sheriff

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
510101	Personnel Services MCSD	0	746,360	815,620	771,688
	Personnel Total	0	746,360	815,620	771,688
Operating					
530101	Operating Expenses MCSD	0	290,840	445,335	402,582
	Operating Total	0	290,840	445,335	402,582
Capital					
560101	Capital Outlay MCSD	0	71,856	79,216	71,856
	Capital Total	0	71,856	79,216	71,856
Non-Operating					
590101	Non Operating MCSD	0	3,266	0	3,266
	Non-Operating Total	0	3,266	0	3,266
Constitutional Officer Transfer					
591014	Budget Transfer to Sheriff	1,004,768	0	0	0
	Constitutional Officer Transfer Total	1,004,768	0	0	0
	Cost Center Expenditures Total	1,004,768	1,112,322	1,340,171	1,249,392



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund

Cost Center: 123 - Supervisor of Elections Transfer

Organization Unit: Constitutional Officers

Division: Supervisor of Elections

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
511101	Executive Salaries	0	181,301	181,301	187,447
512101	Regular Salaries and Wages	0	1,105,624	1,105,624	1,214,152
513101	Other Salaries and Wages	0	528,621	801,141	365,716
514101	Overtime	0	15,000	47,856	37,000
521101	FICA Taxes	0	171,546	171,546	159,928
522101	Retirement Contributions	0	306,068	306,068	324,852
523101	Health Insurance	0	273,727	273,727	287,122
524101	Workers Compensation	0	1,158	1,158	1,681
Personnel Total		0	2,583,045	2,888,421	2,577,898
Operating					
531101	Prof Services Attorney	0	12,000	12,000	12,000
534101	Contract Serv Other Misc	0	48,310	73,252	31,250
540101	Travel and Per Diem	0	25,398	25,398	25,398
541101	Communication Services	0	93,716	94,236	113,606
541301	Transportation	0	10,100	12,780	11,300
542201	Postage and Freight	0	161,797	223,797	207,897
544401	Rentals and Leases Buildings	0	81,567	114,339	80,518
545101	Insurance Premiums	0	24,180	24,180	16,512
546301	Repairs and Maint Equipment	0	121,821	121,821	140,293
547101	Printing and Binding	0	126,831	166,641	221,576
548101	Promotional Activities	0	5,530	9,430	5,530
549990	Other Current Charges Misc Expenses	0	9,500	9,500	10,000
551101	Office Supplies	0	5,000	5,000	5,000
552106	Computer Software	0	521,439	521,439	559,948
552108	Operating Supplies	0	15,700	15,700	1,176,750
554201	Dues and Memberships	0	7,003	7,003	10,462
555501	Training and Education	0	11,744	11,744	11,744
Operating Total		0	1,281,636	1,448,260	2,639,784
Constitutional Officer Transfer					
591011	Budget Transfer to Supervisor of Election	3,968,402	0	0	0
Constitutional Officer Transfer Total		3,968,402	0	0	0
Reserves					
599101	Reserve for Contingencies	0	2,500	2,500	2,500
Reserves Total		0	2,500	2,500	2,500
Cost Center Expenditures Total		3,968,402	3,867,181	4,339,181	5,220,182



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 126 - Tax Collector Transfer

Organization Unit: Constitutional Officers
Division: Tax Collector

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
511101	Executive Salaries	0	216,965	216,965	217,765
512101	Regular Salaries and Wages	0	6,181,808	6,181,808	6,866,340
514101	Overtime	0	43,273	43,273	58,364
521101	FICA Taxes	0	468,176	468,176	527,275
522101	Retirement Contributions	0	1,005,295	1,005,295	1,086,377
523101	Health Insurance	0	1,612,954	1,612,954	1,710,814
524101	Workers Compensation	0	5,798	5,798	6,428
Personnel Total		0	9,534,269	9,534,269	10,473,363
Operating					
531101	Prof Services Attorney	0	93,000	93,000	98,000
534101	Contract Serv Other Misc	0	103,000	103,000	170,000
540101	Travel and Per Diem	0	36,200	36,200	37,500
541101	Communication Services	0	51,500	51,500	56,000
542201	Postage and Freight	0	502,000	502,000	552,200
544101	Rentals and Leases Equipment	0	10,584	10,584	10,584
545101	Insurance Premiums	0	37,231	37,231	32,835
546401	Repairs and Maint Office Machine	0	338,004	338,004	350,000
549201	Advertising Legal	0	28,000	28,000	27,000
549451	Other Current Charges Computer System	0	52,008	52,008	51,500
551101	Office Supplies	0	155,000	155,000	175,000
554101	Books Publications and Subscriptions	0	12,000	12,000	13,000
Operating Total		0	1,418,527	1,418,527	1,573,619
Capital					
564101	Machinery and Equipment	0	36,000	36,000	33,000
Capital Total		0	36,000	36,000	33,000
Debt Service					
571301	Principal Loans	0	8,253	8,253	6,200
572301	Interest Loans	0	210	210	400
Debt Service Total		0	8,463	8,463	6,600
Constitutional Officer Transfer					
591012	Budget Transfer to Tax Collector	10,387,314	0	0	0
Constitutional Officer Transfer Total		10,387,314	0	0	0
Cost Center Expenditures Total		10,387,314	10,997,259	10,997,259	12,086,582



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 126 - Tax Collector Transfer

Organization Unit: Constitutional Officers
Division: Tax Collector
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Servers (Qty 2)		33,000
564101 - Machinery and Equipment Total		<u>33,000</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 136 - Marion County Childrens Alliance

Organization Unit: Agencies
Division: Community Service Agencies
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
582101	Aid to Private Organizations	15,000	15,000	15,000	15,000
Grants & Aid Total		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
Cost Center Expenditures Total		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 137 - Early Learning Coalition

Organization Unit: Agencies
Division: Community Service Agencies
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
582101	Aid to Private Organizations	150,000	200,000	200,000	175,000
Grants & Aid Total		<u>150,000</u>	<u>200,000</u>	<u>200,000</u>	<u>175,000</u>
Cost Center Expenditures Total		<u>150,000</u>	<u>200,000</u>	<u>200,000</u>	<u>175,000</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 138 - Marion Senior Services Transit

Organization Unit: Agencies
Division: Community Service Agencies
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
582101	Aid to Private Organizations	1,164,544	1,534,759	1,534,759	2,095,497
Grants & Aid Total		1,164,544	1,534,759	1,534,759	2,095,497
Cost Center Expenditures Total		1,164,544	1,534,759	1,534,759	2,095,497



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 142 - East Central FL Regional Planning
Council

Organization Unit: Agencies
Division: Planning Agencies

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
582101	Aid to Private Organizations	81,885	84,388	84,388	87,636
Grants & Aid Total		81,885	84,388	84,388	87,636
Cost Center Expenditures Total		81,885	84,388	84,388	87,636



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 145 - Historical Commission

Organization Unit: Agencies
Division: Other Agencies

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
552108	Operating Supplies	3,698	9,000	9,000	9,000
	Operating Total	3,698	9,000	9,000	9,000
	Cost Center Expenditures Total	3,698	9,000	9,000	9,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 146 - Florida Forest Service Fire Control

Organization Unit: Agencies
Division: Other Agencies

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
581105	Aid to Fire Control Association	73,475	40,747	40,747	40,747
581106	Aid to County Forester	3,000	3,000	3,000	3,000
Grants & Aid Total		76,475	43,747	43,747	43,747
Cost Center Expenditures Total		76,475	43,747	43,747	43,747



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 147 - Marion Soil Conservation District

Organization Unit: Agencies
Division: Other Agencies

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	73,667	99,009	99,009	102,592
514101	Overtime	4,534	7,141	7,141	5,236
521101	FICA Taxes	5,159	8,122	8,122	8,250
522101	Retirement Contributions	10,528	14,469	14,469	15,130
523101	Health Insurance	12,624	25,248	25,248	25,584
523401	Life ADD LTD	382	665	665	689
524101	Workers Compensation	59	97	97	131
Personnel Total		106,953	154,751	154,751	157,612
Operating					
540101	Travel and Per Diem	4,720	5,500	7,046	10,000
542201	Postage and Freight	71	70	6	80
547101	Printing and Binding	2,050	3,000	3,386	3,000
548101	Promotional Activities	0	0	0	300
549201	Advertising Legal	158	50	193	1,420
551101	Office Supplies	0	0	0	200
552106	Computer Software	147	400	400	1,270
552107	Clothing and Wearing Apparel	0	0	0	700
552116	Operating Supplies Computer Hardware	2,430	0	0	0
554201	Dues and Memberships	1,161	1,325	1,051	2,790
555301	Training Materials and Supplies	1,823	3,000	1,125	1,000
555501	Training and Education	1,949	2,500	2,638	4,000
Operating Total		14,509	15,845	15,845	24,760
Cost Center Expenditures Total		121,462	170,596	170,596	182,372



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 147 - Marion Soil Conservation District

Organization Unit: Agencies
Division: Other Agencies

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11913	5039	Soil and Water Program Assistant	0.50	0.00	0.00	0
11957	5039	Soil and Water Program Assistant	0.00	1.00	1.00	35,464
10027	6246	Marion Soil Water Conserv District Administrator	1.00	1.00	1.00	62,234
Current Positions Total			1.50	2.00	2.00	
Positions Total			1.50	2.00	2.00	



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

Fund: 0010 - General Fund
**Cost Center: 150 - Ocala Marion County Chamber and
Economic Partner**

Organization Unit: Agencies
Division: Economic Development Agencies

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
582101	Aid to Private Organizations	300,000	300,000	300,000	300,000
	Grants & Aid Total	300,000	300,000	300,000	300,000
	Cost Center Expenditures Total	300,000	300,000	300,000	300,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 151 - Small Business Development
Council

Organization Unit: Agencies
Division: Economic Development Agencies

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
582101	Aid to Private Organizations	112,000	116,000	116,000	180,000
Grants & Aid Total		112,000	116,000	116,000	180,000
Cost Center Expenditures Total		112,000	116,000	116,000	180,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 153 - Industry Development

Organization Unit: Public Services
Division: Economic Development

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534101	Contract Serv Other Misc	0	50,000	50,000	0
	Operating Total	0	50,000	50,000	0
Grants & Aid					
582101	Aid to Private Organizations	0	500,000	500,000	500,000
582183	Aid to Private Org EDFIG	310,953	699,788	699,788	676,032
	Grants & Aid Total	310,953	1,199,788	1,199,788	1,176,032
	Cost Center Expenditures Total	310,953	1,249,788	1,249,788	1,176,032



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

Fund: 0010 - General Fund
Cost Center: 170 - Human Resources

Organization Unit: Legislative and Administrative
Division: Human Resources Administration

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	520,574	562,488	562,488	604,638
513101	Other Salaries and Wages	39,369	0	1,800	0
514101	Overtime	5	0	0	0
521101	FICA Taxes	41,052	43,037	43,175	46,261
522101	Retirement Contributions	70,073	76,672	76,672	84,835
523101	Health Insurance	102,175	107,304	107,304	108,732
523401	Life ADD LTD	3,392	3,778	3,778	4,061
524101	Workers Compensation	431	510	510	729
Personnel Total		777,071	793,789	795,727	849,256
Operating					
531109	Professional Services	37,277	53,060	53,060	53,136
534101	Contract Serv Other Misc	300	300	300	300
540101	Travel and Per Diem	1,749	3,943	3,943	3,943
541101	Communication Services	1,535	2,839	2,839	2,153
542201	Postage and Freight	13	300	300	150
544101	Rentals and Leases Equipment	669	6,900	6,900	6,900
545101	Insurance Premiums	1,869	2,869	2,869	3,038
546257	Repairs and Maint Fleet Management	0	1,500	1,500	1,000
547101	Printing and Binding	545	500	500	500
548101	Promotional Activities	1,100	1,100	1,100	1,100
549201	Advertising Legal	0	100	100	100
549990	Other Current Charges Misc Expenses	2,009	900	900	900
551101	Office Supplies	3,319	3,500	3,500	3,500
552101	Gasoline Oil and Lubricants	0	1,000	1,000	800
552106	Computer Software	29,751	31,132	31,452	58,216
552107	Clothing and Wearing Apparel	803	1,500	1,500	1,500
552108	Operating Supplies	2,553	2,380	2,380	2,380
552113	Employee Service Awards	4,829	4,200	5,120	5,000
552116	Operating Supplies Computer Hardware	3,602	2,435	2,435	0
554201	Dues and Memberships	601	1,345	1,345	1,345
555301	Training Materials and Supplies	1,786	2,850	2,700	2,850
555501	Training and Education	3,970	3,850	4,570	3,850
555520	Training and Education Program	16,452	20,600	18,652	20,600
Operating Total		114,732	149,103	148,965	173,261
Debt Service					
571205	Principal Lease Agreements	4,223	0	0	0
572205	Interest Lease Agreements	132	0	0	0
Debt Service Total		4,355	0	0	0
Cost Center Expenditures Total		896,158	942,892	944,692	1,022,517



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

Fund: 0010 - General Fund
Cost Center: 170 - Human Resources

Organization Unit: Legislative and Administrative
Division: Human Resources Administration

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11900	1029	Human Resources Risk Director	0.75	0.75	0.75	90,980
10029	1278	Human Resources Assistant Director	1.00	1.00	1.00	95,306
10030	5017	Senior Human Resources Coordinator	1.00	1.00	1.00	56,389
11738	5017	Senior Human Resources Coordinator	1.00	1.00	1.00	51,792
10031	5047	Human Resources Supervisor	1.00	1.00	1.00	69,244
10032	5072	Talent and Recruitment Manager	1.00	1.00	0.00	0
10034	6006	Administrative Staff Assistant	0.75	0.75	0.75	37,378
10033	6078	Human Resources Coordinator	1.00	0.00	0.00	0
10033	6087	Human Resources Talent Specialist	0.00	1.00	1.00	55,890
10035	6115	Human Resources Technician	1.00	1.00	1.00	41,455
Current Positions Total			8.50	8.50	7.50	
Salary and FTE Adjustments						
10032	5072	Talent and Recruitment Manager Salary Impact \$2,246 Title Change From Talent Manager	0.00	0.00	1.00	77,397
Salary and FTE Adjustments Total			0.00	0.00	1.00	
Positions Total			8.50	8.50	8.50	



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

Fund: 0010 - General Fund
Cost Center: 172 - Employee Health Clinic

Organization Unit: Legislative and Administrative
Division: Human Resources Administration
 Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	136,640	142,710	142,710	0
521101	FICA Taxes	9,526	10,920	10,920	0
522101	Retirement Contributions	25,060	26,338	26,338	0
523101	Health Insurance	25,248	25,248	25,248	0
523401	Life ADD LTD	913	958	958	0
524101	Workers Compensation	188	212	212	0
Personnel Total		197,575	206,386	206,386	0
Operating					
534101	Contract Serv Other Misc	35,704	46,848	46,848	0
541101	Communication Services	0	50	50	0
542201	Postage and Freight	115	50	50	0
544101	Rentals and Leases Equipment	125	3,488	3,488	0
545101	Insurance Premiums	628	679	679	0
546401	Repairs and Maint Office Machine	816	700	940	0
549990	Other Current Charges Misc Expenses	129	0	0	0
551101	Office Supplies	2,003	2,550	2,550	0
552101	Gasoline Oil and Lubricants	0	30	30	0
552103	Medical Supplies	15,774	20,390	20,230	0
552106	Computer Software	0	3,000	3,000	0
552107	Clothing and Wearing Apparel	89	100	0	0
552108	Operating Supplies	88	0	0	0
554201	Dues and Memberships	320	360	380	0
555501	Training and Education	198	535	535	0
Operating Total		55,989	78,780	78,780	0
Debt Service					
571205	Principal Lease Agreements	2,155	0	0	0
572205	Interest Lease Agreements	75	0	0	0
Debt Service Total		2,230	0	0	0
Cost Center Expenditures Total		255,794	285,166	285,166	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 172 - Employee Health Clinic

Organization Unit: Legislative and Administrative
Division: Human Resources Administration
Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
Current Positions						
10036	2025	Clinic Manager Registered Nurse Allocation Change From 0010-172 To 5010-162	1.00	1.00	0.00	0
10038	6006	Administrative Staff Assistant	1.00	1.00	1.00	0
Current Positions Total			2.00	2.00	1.00	
Deleted Positions						
10038	6006	Administrative Staff Assistant	0.00	0.00	-1.00	0
Deleted Positions Total			0.00	0.00	-1.00	
Positions Total			2.00	2.00	0.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 174 - Information Technology

Organization Unit: Support Services
Division: Information Technology

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	2,256,228	2,773,068	2,706,068	2,979,871
514101	Overtime	47,040	40,000	70,000	61,491
521101	FICA Taxes	166,577	215,242	215,242	232,703
522101	Retirement Contributions	310,554	383,441	383,441	426,724
523101	Health Insurance	337,832	504,960	504,960	537,264
523401	Life ADD LTD	14,939	18,623	18,623	20,010
524101	Workers Compensation	2,022	2,550	2,550	3,671
Personnel Total		3,135,192	3,937,884	3,900,884	4,261,734
Operating					
531109	Professional Services	176,093	234,000	234,000	222,462
534101	Contract Serv Other Misc	3,783	27,500	17,500	4,000
534115	Contract Serv Staff Leasing	0	0	47,000	65,000
540101	Travel and Per Diem	11,088	28,504	28,504	29,508
541101	Communication Services	501,808	549,381	549,381	593,819
542201	Postage and Freight	100	400	1,400	400
544101	Rentals and Leases Equipment	15,690	258,350	231,187	194,492
545101	Insurance Premiums	31,802	36,828	36,828	40,960
546140	Repairs and Maint Small Projects	177,350	270,000	270,000	230,000
546301	Repairs and Maint Equipment	130,425	287,716	287,716	151,000
547101	Printing and Binding	95	2,200	2,200	0
549990	Other Current Charges Misc Expenses	2,888	0	5,000	1,000
551101	Office Supplies	2,904	18,950	18,950	9,930
552101	Gasoline Oil and Lubricants	3,901	5,000	5,000	5,000
552106	Computer Software	472,706	1,974,122	1,974,122	1,623,130
552107	Clothing and Wearing Apparel	0	6,000	6,000	3,000
552108	Operating Supplies	172,450	148,800	142,665	139,000
552116	Operating Supplies Computer Hardware	266,823	276,920	276,920	142,458
552119	Operating Supplies PPE	-275	250	290	250
554101	Books Publications and Subscriptions	0	600	560	0
554201	Dues and Memberships	480	360	495	360
555501	Training and Education	51,371	95,570	95,570	74,980
Operating Total		2,021,482	4,221,451	4,231,288	3,530,749
Capital					
564101	Machinery and Equipment	344,482	782,422	782,422	1,134,113
569907	Subscriptions Software	550	0	0	0
Capital Total		345,032	782,422	782,422	1,134,113
Debt Service					
571201	Principal Lease Purchase	113,411	213,400	261,725	206,916
571205	Principal Lease Agreements	2,858	0	0	0
571207	Principal Subscriptions	374,868	0	0	0
572201	Interest Lease Purchase	4,588	21,340	0	54,810
572205	Interest Lease Agreements	76	0	0	0
572207	Interest Subscriptions	41,048	0	0	0
Debt Service Total		536,849	234,740	261,725	261,726



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

**Fund: 0010 - General Fund
Cost Center: 174 - Information Technology**

**Organization Unit: Support Services
Division: Information Technology**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Cost Center Expenditures Total		<u>6,038,555</u>	<u>9,176,497</u>	<u>9,176,319</u>	<u>9,188,322</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 174 - Information Technology

Organization Unit: Support Services
Division: Information Technology

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10039	1020	Information Technology Director	1.00	1.00	1.00	137,800
10040	1302	Geographic Information Systems Coordinator	1.00	1.00	0.00	0
10059	2015	Information Technology Project Manager	1.00	1.00	1.00	61,298
11958	2015	Information Technology Project Manager	0.00	1.00	1.00	65,770
11794	2032	Database Administrator	1.00	1.00	1.00	73,154
10041	2093	Information Technology Security Officer	1.00	1.00	1.00	96,928
10042	2110	Network Systems Manager	1.00	1.00	1.00	103,231
10045	2285	Information Technology Admin and Fiscal Manager	0.00	1.00	1.00	73,882
10044	2287	Information Technology Operations Manager	1.00	1.00	0.00	0
10043	2294	Information Technology Applications Manager	1.00	1.00	1.00	74,007
10045	2296	Information Technology Office Manager	1.00	0.00	0.00	0
11914	2304	Cloud Services Manager	1.00	1.00	1.00	72,301
11632	2305	Live Productions Manager	0.00	1.00	1.00	65,354
11632	3039	Live Productions Specialist	1.00	0.00	0.00	0
11783	3039	Live Productions Specialist	1.00	1.00	0.00	0
10046	3057	Network Systems Analyst	1.00	1.00	1.00	55,370
11782	3057	Network Systems Analyst	1.00	1.00	1.00	53,207
10048	3058	Information Technology Systems Manager	1.00	1.00	1.00	103,106
10047	3074	Senior Network Systems Analyst	1.00	1.00	1.00	80,850
11737	3080	Information Technology Security Analyst	1.00	1.00	0.00	0
11857	3083	Geographic Information Systems Programmer Analyst	1.00	1.00	0.00	0
10050	3106	Technology Support Specialist	1.00	1.00	1.00	62,504
10051	3106	Technology Support Specialist	1.00	1.00	1.00	48,548
10052	3106	Technology Support Specialist	1.00	1.00	1.00	55,599
10055	3106	Technology Support Specialist	1.00	1.00	1.00	49,192
11858	3106	Technology Support Specialist	1.00	1.00	1.00	40,581
10053	3123	Information Technology Senior Security Analyst	1.00	1.00	1.00	73,424
10054	3124	Senior Technology Support Specialist	1.00	1.00	1.00	67,122
10056	3501	Senior Cloud Services Analyst	1.00	1.00	1.00	67,808
10049	3502	Business Systems Analyst	1.00	1.00	1.00	62,234
10057	3502	Business Systems Analyst	1.00	1.00	1.00	56,930
11959	3502	Business Systems Analyst	0.00	1.00	1.00	62,151
10058	3504	Senior Business System Analyst	1.00	1.00	1.00	67,808
10060	3504	Senior Business System Analyst	1.00	1.00	1.00	97,303
10061	3505	Cloud Services Analyst	1.00	1.00	1.00	62,151



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

Fund: 0010 - General Fund
Cost Center: 174 - Information Technology

Organization Unit: Support Services
Division: Information Technology

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10062	3505	Cloud Services Analyst	1.00	1.00	1.00	59,218
11960	3508	User Account Analyst	0.00	1.00	1.00	49,733
11859	6021	Staff Assistant IV	1.00	1.00	1.00	43,140
10063	6060	Information Technology	1.00	1.00	1.00	51,293
		Purchasing and Asset Spec				
11915	6060	Information Technology	1.00	1.00	1.00	51,252
		Purchasing and Asset Spec				
11916	6072	Technology Training Coordinator	1.00	1.00	0.00	0
11961	6088	Budget and Administrative	0.00	1.00	1.00	40,581
		Coordinator				
Current Positions Total			36.00	40.00	34.00	
New Positions						
26311	3039	Live Productions Specialist	0.00	0.00	1.00	57,999
26312	6029	Information Technology Help	0.00	0.00	1.00	33,135
		Desk Assistant				
New Positions Total			0.00	0.00	2.00	
Reclassified Positions						
10044	1150	Information Technology Assistant	0.00	0.00	1.00	100,818
		Director				
		Salary Impact \$0				
10040	1309	Enterprise GIS Manager	0.00	0.00	1.00	72,031
		Salary Impact \$5,387				
11857	3088	Geographic Information Systems	0.00	0.00	1.00	62,858
		Developer				
		Salary Impact \$4,701				
Reclassified Positions Total			0.00	0.00	3.00	
Salary and FTE Adjustments						
11783	3039	Live Productions Specialist	0.00	0.00	1.00	61,464
		Title Change From It Web And				
		Multimedia Specialist				
11737	3080	Information Technology Security	0.00	0.00	1.00	65,167
		Analyst				
		Salary Impact \$3,703 Paygrade				
		Change From 110 To 111				
11916	6072	Technology Training Coordinator	0.00	0.00	1.00	72,176
		Salary Impact \$4,076 Paygrade				
		Change From 112 To 113				
Salary and FTE Adjustments						
Total			0.00	0.00	3.00	
Positions Total			36.00	40.00	42.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 174 - Information Technology

Organization Unit: Support Services
Division: Information Technology
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
EOL Network Switches Replacements		60,000
Countywide Offline Backup System - Replacement		450,000
SUV Mid size 2WD with options (Qty 4)		140,716
Judicial Center Video Surveillance System Cabling and Camera Replacement Ph II - CF		154,645
Judicial Center Video Surveillance System Cabling Phase III - CF		103,752
Judicial Center Video Surveillance Cabling and Camera Replacement - Phase IV - CF		225,000
564101 - Machinery and Equipment Total		<u>1,134,113</u>



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

Fund: 0010 - General Fund
Cost Center: 176 - Procurement Services

Organization Unit: Support Services
Division: Procurement Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	917,632	1,053,062	983,568	1,091,736
514101	Overtime	0	0	5,000	7,500
521101	FICA Taxes	65,096	80,574	80,574	84,111
522101	Retirement Contributions	124,343	143,539	143,539	154,232
523101	Health Insurance	190,962	227,232	227,232	230,256
523401	Life ADD LTD	6,144	7,071	7,071	7,333
524101	Workers Compensation	822	955	955	1,330
Personnel Total		1,304,999	1,512,433	1,447,939	1,576,498
Operating					
534101	Contract Serv Other Misc	120	100	100	100
534115	Contract Serv Staff Leasing	39,531	0	64,494	0
540101	Travel and Per Diem	1,352	1,500	2,665	2,000
541101	Communication Services	931	1,000	1,000	1,000
542201	Postage and Freight	100	50	50	50
544101	Rentals and Leases Equipment	150	6,200	6,200	6,400
545101	Insurance Premiums	3,077	3,354	3,354	4,325
547101	Printing and Binding	182	250	457	200
548101	Promotional Activities	3,341	1,000	1,000	1,000
549201	Advertising Legal	2,162	3,500	3,500	3,000
549990	Other Current Charges Misc Expenses	351	0	0	0
551101	Office Supplies	5,193	6,000	5,800	6,000
552101	Gasoline Oil and Lubricants	54	300	300	300
552106	Computer Software	1,954	49,450	48,530	50,210
552107	Clothing and Wearing Apparel	961	1,000	1,000	1,000
552108	Operating Supplies	1,351	7,000	7,359	1,750
552116	Operating Supplies Computer Hardware	6,852	13,700	12,670	4,080
554101	Books Publications and Subscriptions	84	200	420	4,120
554201	Dues and Memberships	960	1,100	1,100	1,818
555501	Training and Education	3,756	3,820	4,019	5,340
Operating Total		72,462	99,524	164,018	92,693
Debt Service					
571205	Principal Lease Agreements	5,703	0	0	0
572205	Interest Lease Agreements	178	0	0	0
Debt Service Total		5,881	0	0	0
Cost Center Expenditures Total		1,383,342	1,611,957	1,611,957	1,669,191



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 176 - Procurement Services

Organization Unit: Support Services
Division: Procurement Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10064	1047	Procurement Director	1.00	1.00	1.00	126,319
10065	1279	Procurement and Contract Analyst Coordinator	1.00	1.00	1.00	59,800
10066	1295	Procurement Manager	1.00	1.00	1.00	96,034
10067	2119	Procurement Supervisor	1.00	1.00	1.00	71,157
11766	2221	Vendor Liaison	1.00	1.00	1.00	51,730
10073	2222	Fiscal Analyst	1.00	0.00	0.00	0
10073	2223	Procurement Operations Coordinator	0.00	1.00	1.00	66,872
10068	5127	Procurement and Contract Analyst	1.00	1.00	0.00	0
10069	5127	Procurement and Contract Analyst	1.00	1.00	0.00	0
10070	5127	Procurement and Contract Analyst	1.00	1.00	0.00	0
11633	5127	Procurement and Contract Analyst	1.00	1.00	0.00	0
10068	5128	Procurement and Contract Analyst	0.00	0.00	1.00	56,181
10069	5128	Procurement and Contract Analyst	0.00	0.00	1.00	50,732
10070	5128	Procurement and Contract Analyst	0.00	0.00	1.00	54,788
11633	5128	Procurement and Contract Analyst	0.00	0.00	1.00	48,340
10071	6023	Staff Assistant III	1.00	1.00	1.00	36,900
10072	6023	Staff Assistant III	1.00	1.00	1.00	36,525
10078	6059	Administrative Business Specialist	1.00	1.00	1.00	60,154
10074	6208	Business Services Specialist	1.00	1.00	1.00	48,444
10075	6208	Business Services Specialist	1.00	1.00	1.00	48,610
10076	6208	Business Services Specialist	1.00	1.00	1.00	39,458
10077	6208	Business Services Specialist	1.00	1.00	1.00	46,260
10079	6208	Business Services Specialist	1.00	1.00	1.00	41,413
Current Positions Total			18.00	18.00	18.00	
Positions Total			18.00	18.00	18.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 178 - Fleet Management

Organization Unit: Support Services
Division: Fleet Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	1,544,686	1,794,631	1,785,631	1,873,831
513101	Other Salaries and Wages	0	5,760	5,760	0
514101	Overtime	48,727	58,807	58,807	61,261
521101	FICA Taxes	115,464	142,261	142,261	148,063
522101	Retirement Contributions	229,221	268,075	268,075	289,127
523101	Health Insurance	294,081	366,096	366,096	370,968
523401	Life ADD LTD	10,004	12,209	12,209	12,588
524101	Workers Compensation	18,267	20,884	20,884	27,572
Personnel Total		2,260,450	2,668,723	2,659,723	2,783,410
Operating					
534101	Contract Serv Other Misc	0	500	9,500	250
540101	Travel and Per Diem	2,284	4,170	4,170	3,500
541101	Communication Services	12,332	12,597	15,922	17,309
542201	Postage and Freight	838	800	800	850
543101	Utility Services Electric Water Sewer	74,786	74,911	74,911	80,772
543102	Utility Services Waste Disposal	5,208	7,026	7,026	7,650
544101	Rentals and Leases Equipment	596	3,475	3,475	3,619
545101	Insurance Premiums	54,960	55,883	55,883	51,127
546101	Repairs and Maint Bldgs and Grounds	27,693	50,898	50,898	35,653
546301	Repairs and Maint Equipment	6,069	11,445	11,445	11,445
546305	Repairs and Maint Vehicle and Equipment	1,139,152	1,134,175	1,134,175	1,296,984
547101	Printing and Binding	0	126	126	0
548101	Promotional Activities	0	0	0	500
549990	Other Current Charges Misc Expenses	129	0	0	0
551101	Office Supplies	1,408	2,095	2,095	2,095
551102	Office Supplies Small Tools	21,465	23,275	37,075	24,225
552101	Gasoline Oil and Lubricants	4,023,080	5,005,221	5,005,221	4,343,352
552106	Computer Software	43,742	57,697	57,697	60,277
552107	Clothing and Wearing Apparel	12,029	13,461	13,461	16,100
552108	Operating Supplies	27,423	43,980	41,480	39,340
552116	Operating Supplies Computer Hardware	17,155	17,440	27,865	7,125
552119	Operating Supplies PPE	3,522	5,500	5,500	5,500
552257	Parts Vehicle and Equipment	1,086,162	1,387,497	1,387,497	1,237,497
554101	Books Publications and Subscriptions	6,345	10,999	10,999	8,003
554201	Dues and Memberships	599	800	800	800
555501	Training and Education	5,207	13,703	13,703	12,245
Operating Total		6,572,184	7,937,674	7,971,724	7,266,218
Capital					
564101	Machinery and Equipment	164,524	461,181	436,131	116,547
569903	Lease Agreement Equipment	7,532	0	0	0
Capital Total		172,056	461,181	436,131	116,547
Debt Service					
571205	Principal Lease Agreements	2,695	0	0	0
571207	Principal Subscriptions	3,970	0	0	0
572205	Interest Lease Agreements	27	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 178 - Fleet Management

Organization Unit: Support Services
Division: Fleet Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
572207	Interest Subscriptions	576	0	0	0
Debt Service Total		7,268	0	0	0
Cost Center Expenditures Total		9,011,958	11,067,578	11,067,578	10,166,175



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

**Fund: 0010 - General Fund
Cost Center: 178 - Fleet Management**

**Organization Unit: Support Services
Division: Fleet Management**

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10082	1045	Fleet Management Director	1.00	1.00	1.00	128,232
10083	1112	Fleet Operations Manager	1.00	1.00	1.00	86,487
11962	1113	Fleet Management Specialist	0.00	1.00	1.00	77,980
10084	5058	Senior Purchasing and Inventory Coordinator	1.00	0.00	0.00	0
10084	5059	Fleet Parts Specialist	0.00	1.00	1.00	57,242
11736	5059	Fleet Parts Specialist	0.00	1.00	1.00	48,340
11736	5063	Purchasing and Inventory Assistant	1.00	0.00	0.00	0
11735	6024	Staff Assistant II	1.00	1.00	1.00	40,498
10085	6073	Budget and Administrative Coordinator	1.00	0.00	0.00	0
10085	6088	Budget and Administrative Coordinator	0.00	1.00	1.00	54,060
10086	6110	Administrative Manager	1.00	1.00	1.00	75,712
10087	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10088	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10089	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10090	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10091	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10092	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10093	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10094	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10095	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10096	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10097	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10098	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10099	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10100	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
10101	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
11635	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
11917	7040	Fleet Vehicle Technician	1.00	1.00	0.00	0
11634	7048	Service Writer	1.00	1.00	1.00	50,253
10102	7087	Fleet Generator and Fuel Tank Specialist	1.00	1.00	0.00	0
10103	7088	Fleet Generator and Fuel Tank Specialist Assistant	1.00	1.00	0.00	0
10103	7102	Fleet Generator and Fuel Tank Specialist Assistant	0.00	0.00	1.00	47,736
10102	7103	Fleet Generator and Fuel Tank Specialist	0.00	0.00	1.00	70,200
11963	8019	Fleet Technician Assistant	0.00	1.00	0.00	0
11963	8021	Fleet Technician Assistant	0.00	0.00	1.00	32,136
Current Positions Total			27.00	29.00	12.00	
Salary and FTE Adjustments						



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

Fund: 0010 - General Fund
Cost Center: 178 - Fleet Management

Organization Unit: Support Services
Division: Fleet Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10087	7104	Fleet Vehicle Technician Salary Impact \$0 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	51,085
10088	7104	Fleet Vehicle Technician Salary Impact \$0 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	38,751
10089	7104	Fleet Vehicle Technician Salary Impact \$0 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	64,064
10090	7104	Fleet Vehicle Technician Salary Impact \$0 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	51,522
10091	7104	Fleet Vehicle Technician Salary Impact \$2,370 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	53,165
10092	7104	Fleet Vehicle Technician Salary Impact \$2,870 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	61,443
10093	7104	Fleet Vehicle Technician Salary Impact \$5,491 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	46,488
10094	7104	Fleet Vehicle Technician Salary Impact \$0 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	38,750
10095	7104	Fleet Vehicle Technician Salary Impact \$373 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	51,501
10096	7104	Fleet Vehicle Technician Salary Impact \$2,266 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	81,806
10097	7104	Fleet Vehicle Technician Salary Impact \$2,745 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	65,478
10098	7104	Fleet Vehicle Technician Salary Impact \$5,116 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	44,928



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 178 - Fleet Management

Organization Unit: Support Services
Division: Fleet Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10099	7104	Fleet Vehicle Technician Salary Impact \$2,703 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	67,142
10100	7104	Fleet Vehicle Technician Salary Impact \$2,599 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	70,678
10101	7104	Fleet Vehicle Technician Salary Impact \$2,557 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	71,885
11635	7104	Fleet Vehicle Technician Salary Impact \$1,289 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	49,899
11917	7104	Fleet Vehicle Technician Salary Impact \$6,281 Paygrade Change From 207-213 To 207-214	0.00	0.00	1.00	49,088
Salary and FTE Adjustments						
Total			0.00	0.00	17.00	
Positions Total			27.00	29.00	29.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 178 - Fleet Management

Organization Unit: Support Services
Division: Fleet Management
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Forklift - Replacement for FL-2		90,547
2000 Gallon Fuel Tank for Fire Station 30		26,000
564101 - Machinery and Equipment Total		116,547



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 180 - Facilities Management

Organization Unit: Support Services
Division: Facilities Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	3,052,163	3,796,961	3,796,961	4,196,597
514101	Overtime	108,759	108,500	143,500	167,786
521101	FICA Taxes	228,354	298,835	298,835	333,935
522101	Retirement Contributions	433,129	540,469	540,469	621,534
523101	Health Insurance	566,039	757,440	757,440	805,896
523401	Life ADD LTD	20,214	25,504	25,504	28,179
524101	Workers Compensation	59,098	65,921	65,921	96,255
Personnel Total		4,467,756	5,593,630	5,628,630	6,250,182
Operating					
531109	Professional Services	52,274	54,000	54,000	54,000
534101	Contract Serv Other Misc	413,562	555,258	555,258	485,000
534116	Contract Serv Janitorial	856,894	1,226,522	1,191,522	1,076,000
540101	Travel and Per Diem	17,454	10,000	10,000	8,000
541101	Communication Services	40,838	63,000	63,000	74,350
542201	Postage and Freight	72	100	400	400
543101	Utility Services Electric Water Sewer	1,195,327	1,366,640	1,366,640	1,393,973
543102	Utility Services Waste Disposal	73,630	83,545	83,545	86,051
544101	Rentals and Leases Equipment	16,089	16,000	25,500	30,000
545101	Insurance Premiums	83,343	93,718	93,718	103,065
546101	Repairs and Maint Bldgs and Grounds	642,421	614,770	614,470	750,020
546135	Repairs and Maint Jail	375,067	455,000	455,000	455,000
546139	Repairs and Maint Judicial Complex	120,975	141,815	141,815	150,000
546140	Repairs and Maint Small Projects	922,574	1,693,000	1,693,000	1,518,000
546301	Repairs and Maint Equipment	4,366	4,000	4,000	5,000
547101	Printing and Binding	237	508	508	500
549990	Other Current Charges Misc Expenses	1,017	600	600	600
551101	Office Supplies	6,858	11,000	11,000	10,000
551135	Office Supplies Jail	0	300	300	0
552101	Gasoline Oil and Lubricants	97,534	78,000	78,000	100,000
552106	Computer Software	33,437	63,940	46,940	40,418
552107	Clothing and Wearing Apparel	16,807	14,175	19,175	20,000
552108	Operating Supplies	164,672	163,710	163,710	190,000
552116	Operating Supplies Computer Hardware	8,836	13,595	13,595	16,080
552119	Operating Supplies PPE	6,705	5,000	7,500	7,500
552135	Operation Supplies Jail	-15,629	15,573	15,573	16,350
552139	Operating Supplies Judicial Complex	34,629	76,874	76,874	76,874
554101	Books Publications and Subscriptions	431	1,000	1,000	750
554201	Dues and Memberships	1,427	2,500	2,500	2,100
555301	Training Materials and Supplies	350	800	800	800
555501	Training and Education	28,994	45,000	45,000	39,000
Operating Total		5,201,191	6,869,943	6,834,943	6,709,831
Capital					
564101	Machinery and Equipment	685,213	328,684	328,684	529,294
Capital Total		685,213	328,684	328,684	529,294
Debt Service					



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 180 - Facilities Management

Organization Unit: Support Services
Division: Facilities Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
571205	Principal Lease Agreements	3,282	0	0	0
571207	Principal Subscriptions	16,332	0	0	0
572205	Interest Lease Agreements	175	0	0	0
572207	Interest Subscriptions	806	0	0	0
Debt Service Total		20,595	0	0	0
Cost Center Expenditures Total		10,374,755	12,792,257	12,792,257	13,489,307



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

Fund: 0010 - General Fund
Cost Center: 180 - Facilities Management

Organization Unit: Support Services
Division: Facilities Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10104	1031	Facilities Management Director	1.00	1.00	1.00	140,463
10114	1161	Administrative Logistics Manager	1.00	1.00	1.00	73,591
11749	1297	Facilities Management Operations Manager	1.00	1.00	1.00	88,608
10105	1306	Facilities Assistant Director	1.00	1.00	1.00	109,408
10106	1306	Facilities Assistant Director	0.00	1.00	1.00	98,156
10106	2018	Facilities Management Project Manager	1.00	0.00	0.00	0
10127	2018	Facilities Management Project Manager	1.00	1.00	1.00	67,288
11785	2018	Facilities Management Project Manager	1.00	1.00	1.00	68,474
10115	2049	Facilities Management Construction Manager	1.00	1.00	1.00	86,424
11786	3042	Business Technologist	1.00	1.00	1.00	66,436
10107	6006	Administrative Staff Assistant	1.00	1.00	1.00	53,706
10108	6006	Administrative Staff Assistant	1.00	1.00	1.00	54,580
10109	6041	Building Maintenance Supervisor	1.00	1.00	1.00	78,167
10110	6041	Building Maintenance Supervisor	1.00	1.00	1.00	67,912
10111	6041	Building Maintenance Supervisor	1.00	1.00	1.00	74,423
10112	6041	Building Maintenance Supervisor	1.00	1.00	1.00	83,928
11636	6041	Building Maintenance Supervisor	1.00	1.00	1.00	77,668
11964	6041	Building Maintenance Supervisor	0.00	1.00	1.00	66,269
10113	6250	Facilities Fiscal Manager	1.00	1.00	1.00	95,576
10117	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10118	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10119	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10120	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10121	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10122	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10123	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10124	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10126	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10128	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10129	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10130	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10131	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10132	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10133	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10134	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10135	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10136	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10137	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10138	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10139	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10140	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10141	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10142	7012	Facilities Trades Technician	1.00	1.00	0.00	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 180 - Facilities Management

Organization Unit: Support Services
Division: Facilities Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10143	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10144	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10145	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10146	7012	Facilities Trades Technician	1.00	1.00	0.00	0
10147	7012	Facilities Trades Technician	1.00	1.00	0.00	0
11720	7012	Facilities Trades Technician	1.00	1.00	0.00	0
11778	7012	Facilities Trades Technician	1.00	1.00	0.00	0
11838	7012	Facilities Trades Technician	1.00	1.00	0.00	0
11918	7012	Facilities Trades Technician	1.00	1.00	0.00	0
11919	7012	Facilities Trades Technician	1.00	1.00	0.00	0
11920	7012	Facilities Trades Technician	1.00	1.00	0.00	0
11921	7012	Facilities Trades Technician	1.00	1.00	0.00	0
11922	7012	Facilities Trades Technician	1.00	1.00	0.00	0
11923	7012	Facilities Trades Technician	1.00	1.00	0.00	0
11924	7012	Facilities Trades Technician	1.00	1.00	0.00	0
11965	7012	Facilities Trades Technician	0.00	1.00	0.00	0
11966	7012	Facilities Trades Technician	0.00	1.00	0.00	0
10117	7013	Facilities Trades Technician	0.00	0.00	1.00	57,263
10118	7013	Facilities Trades Technician	0.00	0.00	1.00	53,040
10119	7013	Facilities Trades Technician	0.00	0.00	1.00	65,271
10120	7013	Facilities Trades Technician	0.00	0.00	1.00	49,567
10121	7013	Facilities Trades Technician	0.00	0.00	1.00	75,816
10122	7013	Facilities Trades Technician	0.00	0.00	1.00	74,444
10123	7013	Facilities Trades Technician	0.00	0.00	1.00	81,287
10124	7013	Facilities Trades Technician	0.00	0.00	1.00	71,136
10126	7013	Facilities Trades Technician	0.00	0.00	1.00	49,567
10128	7013	Facilities Trades Technician	0.00	0.00	1.00	54,164
10129	7013	Facilities Trades Technician	0.00	0.00	1.00	70,388
10130	7013	Facilities Trades Technician	0.00	0.00	1.00	54,517
10131	7013	Facilities Trades Technician	0.00	0.00	1.00	57,928
10132	7013	Facilities Trades Technician	0.00	0.00	1.00	45,844
10133	7013	Facilities Trades Technician	0.00	0.00	1.00	50,482
10134	7013	Facilities Trades Technician	0.00	0.00	1.00	69,868
10135	7013	Facilities Trades Technician	0.00	0.00	1.00	44,512
10136	7013	Facilities Trades Technician	0.00	0.00	1.00	60,362
10137	7013	Facilities Trades Technician	0.00	0.00	1.00	46,738
10138	7013	Facilities Trades Technician	0.00	0.00	1.00	61,527
10139	7013	Facilities Trades Technician	0.00	0.00	1.00	58,012
10140	7013	Facilities Trades Technician	0.00	0.00	1.00	58,532
10141	7013	Facilities Trades Technician	0.00	0.00	1.00	47,071
10142	7013	Facilities Trades Technician	0.00	0.00	1.00	46,218
10143	7013	Facilities Trades Technician	0.00	0.00	1.00	40,727
10144	7013	Facilities Trades Technician	0.00	0.00	1.00	46,738
10145	7013	Facilities Trades Technician	0.00	0.00	1.00	58,532
10146	7013	Facilities Trades Technician	0.00	0.00	1.00	76,940
10147	7013	Facilities Trades Technician	0.00	0.00	1.00	64,480
11720	7013	Facilities Trades Technician	0.00	0.00	1.00	72,676
11778	7013	Facilities Trades Technician	0.00	0.00	1.00	46,738
11838	7013	Facilities Trades Technician	0.00	0.00	1.00	40,727



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 180 - Facilities Management

Organization Unit: Support Services
Division: Facilities Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11918	7013	Facilities Trades Technician	0.00	0.00	1.00	46,738
11919	7013	Facilities Trades Technician	0.00	0.00	1.00	46,738
11920	7013	Facilities Trades Technician	0.00	0.00	1.00	46,280
11921	7013	Facilities Trades Technician	0.00	0.00	1.00	46,280
11922	7013	Facilities Trades Technician	0.00	0.00	1.00	49,088
11923	7013	Facilities Trades Technician	0.00	0.00	1.00	57,450
11924	7013	Facilities Trades Technician	0.00	0.00	1.00	42,370
11965	7013	Facilities Trades Technician	0.00	0.00	1.00	46,280
11966	7013	Facilities Trades Technician	0.00	0.00	1.00	49,088
10148	8014	Courier	1.00	1.00	0.00	0
10148	8015	Courier	0.00	0.00	1.00	44,388
Current Positions Total			57.00	60.00	60.00	
New Positions						
26104	3095	Projects Coordinator II	0.00	0.00	1.00	49,733
26102	7013	Facilities Trades Technician	0.00	0.00	1.00	49,088
26103	7013	Facilities Trades Technician	0.00	0.00	1.00	49,088
New Positions Total			0.00	0.00	3.00	
Positions Total			57.00	60.00	63.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 180 - Facilities Management

Organization Unit: Support Services
Division: Facilities Management
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Cargo Vans 3/4 ton (Qty 5)		355,770
Pickup Truck 3/4 ton 4x4		55,783
Pickup Truck 1/2 ton 4x4 with options - Acquiring P-394 from Building Dept.		14,740
Pickup Truck 3/4 ton 4x4 - Replacement for P-134		54,485
SUV Mid size AWD - Replacement for SUV-2		48,516
564101 - Machinery and Equipment Total		529,294



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

**Fund: 0010 - General Fund
Cost Center: 181 - Facilities Management Health**

**Organization Unit: Support Services
Division: Facilities Management**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534101	Contract Serv Other Misc	198,742	215,000	215,000	215,000
546101	Repairs and Maint Bldgs and Grounds	48,848	60,000	60,000	60,000
Operating Total		247,590	275,000	275,000	275,000
Cost Center Expenditures Total		247,590	275,000	275,000	275,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 182 - Courthouse Security

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534101	Contract Serv Other Misc	1,038,242	1,100,000	1,100,000	1,100,000
	Operating Total	<u>1,038,242</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>
	Cost Center Expenditures Total	<u>1,038,242</u>	<u>1,100,000</u>	<u>1,100,000</u>	<u>1,100,000</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 200 - Public Defender Administration

Organization Unit: Courts and Criminal Justice
Division: Public Defender
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
541101	Communication Services	4,844	12,810	12,810	12,285
543101	Utility Services Electric Water Sewer	36,174	43,500	43,500	45,000
Operating Total		41,018	56,310	56,310	57,285
Cost Center Expenditures Total		41,018	56,310	56,310	57,285



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 201 - Public Defender Technology

Organization Unit: Courts and Criminal Justice
Division: Public Defender
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
540101	Travel and Per Diem	0	1,500	1,500	1,500
541101	Communication Services	19,824	14,946	14,946	14,576
546312	Repairs and Maint Computer Equipment	4,764	7,550	7,550	9,310
551101	Office Supplies	411	11,597	0	19,212
552106	Computer Software	78,086	113,343	113,343	125,513
552116	Operating Supplies Computer Hardware	19,339	23,287	34,884	26,678
555501	Training and Education	0	1,980	1,980	1,980
Operating Total		122,424	174,203	174,203	198,769
Capital					
564101	Machinery and Equipment	20,975	0	0	0
Capital Total		20,975	0	0	0
Grants & Aid					
581101	Aid to Government Agencies	305,368	322,794	322,794	334,612
Grants & Aid Total		305,368	322,794	322,794	334,612
Cost Center Expenditures Total		448,767	496,997	496,997	533,381



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 202 - Public Defender LOV

Organization Unit: Courts and Criminal Justice
Division: Public Defender
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
581101	Aid to Government Agencies	0	500	500	500
Grants & Aid Total		0	500	500	500
Cost Center Expenditures Total		0	500	500	500



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 210 - Court Administrator

Organization Unit: Courts and Criminal Justice
Division: Court Administration
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
541101	Communication Services	26,745	38,000	38,000	39,700
545101	Insurance Premiums	1,562	991	991	1,058
Operating Total		28,307	38,991	38,991	40,758
Cost Center Expenditures Total		28,307	38,991	38,991	40,758



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

Fund: 0010 - General Fund

Cost Center: 211 - Court Administration Technology

Organization Unit: Courts and Criminal Justice

Division: Court Administration

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	339,587	385,406	385,406	403,731
521101	FICA Taxes	25,173	29,490	29,490	30,891
522101	Retirement Contributions	45,779	52,533	52,533	56,647
523101	Health Insurance	64,172	75,744	75,744	76,752
523401	Life ADD LTD	2,200	2,587	2,587	2,710
524101	Workers Compensation	305	350	350	486
Personnel Total		477,216	546,110	546,110	571,217
Operating					
531109	Professional Services	600	600	600	600
540101	Travel and Per Diem	4,475	10,750	10,750	10,750
546101	Repairs and Maint Bldgs and Grounds	0	5,000	5,000	5,000
546257	Repairs and Maint Fleet Management	48	500	300	1,000
551101	Office Supplies	0	630	134	630
552101	Gasoline Oil and Lubricants	1,057	2,500	2,500	2,000
552106	Computer Software	40,886	0	0	0
552108	Operating Supplies	511	2,716	2,716	1,204
552257	Parts Vehicle and Equipment	49	0	200	500
554101	Books Publications and Subscriptions	1,101	700	850	700
555501	Training and Education	11,842	25,500	25,350	25,800
Operating Total		60,569	48,896	48,400	48,184
Capital					
564101	Machinery and Equipment	21,976	0	0	0
Capital Total		21,976	0	0	0
Cost Center Expenditures Total		559,761	595,006	594,510	619,401



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund

Cost Center: 211 - Court Administration Technology

Organization Unit: Courts and Criminal Justice

Division: Court Administration

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10149	3077	Systems Administrator	1.00	1.00	1.00	111,343
10150	3078	Information Systems Analyst	1.00	1.00	1.00	65,624
10151	3104	User Support Analyst	1.00	1.00	1.00	52,167
10153	3104	User Support Analyst	1.00	1.00	1.00	45,178
		Reimbursed By Sumter County				
10154	3109	Justice Information Systems Coordinator	1.00	1.00	1.00	51,564
10152	3114	Senior User Support Analyst	1.00	1.00	1.00	58,615
Current Positions Total			6.00	6.00	6.00	
Positions Total			6.00	6.00	6.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 213 - Circuit Court Judges

Organization Unit: Courts and Criminal Justice
Division: Court Administration
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	137,307	142,606	142,606	197,706
521101	FICA Taxes	9,706	10,912	10,912	15,126
522101	Retirement Contributions	18,557	19,438	19,438	27,740
523101	Health Insurance	25,248	25,248	25,248	38,376
523401	Life ADD LTD	918	958	958	1,328
524101	Workers Compensation	87	109	109	192
Personnel Total		191,823	199,271	199,271	280,468
Operating					
531109	Professional Services	691	2,000	2,000	2,000
541101	Communication Services	6,028	12,200	12,200	10,000
547101	Printing and Binding	148	500	500	500
548101	Promotional Activities	279	300	300	300
551101	Office Supplies	931	3,000	2,100	3,000
552108	Operating Supplies	14,763	1,000	1,900	4,200
Operating Total		22,840	19,000	19,000	20,000
Cost Center Expenditures Total		214,663	218,271	218,271	300,468



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 213 - Circuit Court Judges

Organization Unit: Courts and Criminal Justice
Division: Court Administration
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11855	2058	Magistrate	1.00	1.00	1.00	102,170
11856	6021	Staff Assistant IV	1.00	1.00	1.00	41,850
Current Positions Total			2.00	2.00	2.00	
New Positions						
26304	6249	Court Program Specialist II	0.00	0.00	1.00	46,468
New Positions Total			0.00	0.00	1.00	
Positions Total			2.00	2.00	3.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund

Cost Center: 214 - Circuit Court Judges Technology

Organization Unit: Courts and Criminal Justice

Division: Court Administration

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	29,907	0	0	0
541113	Communications Technology	40,718	44,700	44,700	50,280
546101	Repairs and Maint Bldgs and Grounds	6,000	0	0	0
546312	Repairs and Maint Computer Equipment	1,822	4,702	2,702	4,600
551101	Office Supplies	6,614	6,570	4,052	6,570
552106	Computer Software	68,116	148,595	100,595	129,567
552108	Operating Supplies	31,566	0	1,000	11,000
552116	Operating Supplies Computer Hardware	114,002	175,156	75,156	89,564
Operating Total		298,745	379,723	228,205	291,581
Capital					
564101	Machinery and Equipment	26,981	81,500	240,314	187,000
Capital Total		26,981	81,500	240,314	187,000
Cost Center Expenditures Total		325,726	461,223	468,519	478,581



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 214 - Circuit Court Judges Technology

Organization Unit: Courts and Criminal Justice
Division: Court Administration
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Servers - Replacements		160,000
Multi-Function Printers (Qty 3)		18,000
Network Switches		9,000
564101 - Machinery and Equipment Total		187,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 215 - Circuit Court Judges Legal
Research

Organization Unit: Courts and Criminal Justice
Division: Court Administration

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
541101	Communication Services	145	1,425	1,425	1,000
	Operating Total	145	1,425	1,425	1,000
	Cost Center Expenditures Total	145	1,425	1,425	1,000



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

**Fund: 0010 - General Fund
Cost Center: 216 - Circuit Court Legal Research
Technology**

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

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
546312	Repairs and Maint Computer Equipment	0	157	157	0
551101	Office Supplies	0	450	0	450
552108	Operating Supplies	9,570	0	0	0
552116	Operating Supplies Computer Hardware	0	1,940	440	0
Operating Total		9,570	2,547	597	450
Cost Center Expenditures Total		9,570	2,547	597	450



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 218 - County Court Judges

Organization Unit: Courts and Criminal Justice
Division: Court Administration
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
541101	Communication Services	1,323	4,500	2,000	2,500
551101	Office Supplies	0	1,000	1,000	3,000
552108	Operating Supplies	11,831	13,000	15,500	13,000
Operating Total		13,154	18,500	18,500	18,500
Cost Center Expenditures Total		13,154	18,500	18,500	18,500



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 219 - County Court Judges Technology

Organization Unit: Courts and Criminal Justice
Division: Court Administration
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
546312	Repairs and Maint Computer Equipment	0	366	366	0
551101	Office Supplies	0	1,350	0	1,350
552106	Computer Software	2,069	0	0	0
552108	Operating Supplies	4,465	0	0	0
552116	Operating Supplies Computer Hardware	0	5,820	2,320	0
Operating Total		6,534	7,536	2,686	1,350
Cost Center Expenditures Total		6,534	7,536	2,686	1,350



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 230 - Detention And Corrections

Organization Unit: Courts and Criminal Justice
Division: Criminal Justice
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
549165	Inmate Worker County Criminal Clerk	14,461	20,000	20,000	22,000
549166	Inmate Worker Felony Clerk	20,270	33,115	33,115	36,500
Operating Total		34,731	53,115	53,115	58,500
Cost Center Expenditures Total		34,731	53,115	53,115	58,500



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 260 - Law Library

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	0	0	2,000
532101	Audit State Require CPA	5,189	0	0	0
534101	Contract Serv Other Misc	0	2,000	2,000	2,000
541101	Communication Services	83	400	400	400
542201	Postage and Freight	574	0	500	1,200
544101	Rentals and Leases Equipment	2,237	10,000	5,747	0
545101	Insurance Premiums	134	0	0	0
547101	Printing and Binding	0	500	500	500
548101	Promotional Activities	0	500	500	500
549990	Other Current Charges Misc Expenses	46	0	0	0
551101	Office Supplies	1,190	2,000	2,000	3,000
552106	Computer Software	18,755	25,000	25,000	25,000
552108	Operating Supplies	858	5,000	5,000	5,000
554101	Books Publications and Subscriptions	744	1,000	1,000	3,000
554201	Dues and Memberships	362	500	753	500
Operating Total		30,172	46,900	43,400	43,100
Capital					
566101	Books Publications and Library Materials	24,682	30,000	33,500	30,000
Capital Total		24,682	30,000	33,500	30,000
Cost Center Expenditures Total		54,854	76,900	76,900	73,100



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

**Fund: 0010 - General Fund
Cost Center: 260 - Law Library**

**Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
566101 - Books Publications and Library Materials		
Law books and materials for the Law Library		30,000
566101 - Books Publications and Library Materials Total		30,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 262 - Guardian Ad Litem Program

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
541101	Communication Services	5,821	32,376	32,376	30,876
549990	Other Current Charges Misc Expenses	60	740	740	0
551101	Office Supplies	0	1,200	1,200	1,200
Operating Total		5,881	34,316	34,316	32,076
Cost Center Expenditures Total		5,881	34,316	34,316	32,076



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 263 - Guardian Ad Litem Technology

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
551101	Office Supplies	788	1,700	1,700	1,700
552106	Computer Software	586	13,895	13,895	13,895
552116	Operating Supplies Computer Hardware	12,412	31,460	31,460	21,900
Operating Total		13,786	47,055	47,055	37,495
Cost Center Expenditures Total		13,786	47,055	47,055	37,495



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 264 - County Court Summ Claims
Mediation

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
540101	Travel and Per Diem	0	1,500	1,500	1,500
547101	Printing and Binding	0	200	200	200
548101	Promotional Activities	0	500	500	500
551101	Office Supplies	0	800	800	800
552108	Operating Supplies	281	500	500	500
554101	Books Publications and Subscriptions	0	200	200	200
554201	Dues and Memberships	75	500	500	500
555501	Training and Education	150	2,000	2,000	2,000
Operating Total		506	6,200	6,200	6,200
Cost Center Expenditures Total		506	6,200	6,200	6,200



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 265 - Family Mediation

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
540101	Travel and Per Diem	0	1,000	1,000	1,000
547101	Printing and Binding	0	200	200	200
548101	Promotional Activities	0	100	100	100
551101	Office Supplies	0	200	200	200
552108	Operating Supplies	2,611	500	500	500
554101	Books Publications and Subscriptions	0	200	200	200
554201	Dues and Memberships	75	100	100	100
555501	Training and Education	0	2,200	2,200	2,200
Operating Total		2,686	4,500	4,500	4,500
Cost Center Expenditures Total		2,686	4,500	4,500	4,500



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 266 - Pre Trial Release

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	179,570	176,011	176,011	185,703
521101	FICA Taxes	12,967	13,467	13,467	14,210
522101	Retirement Contributions	24,711	23,992	23,992	32,720
523101	Health Insurance	34,716	37,872	37,872	38,376
523401	Life ADD LTD	1,117	1,182	1,182	1,247
524101	Workers Compensation	136	140	140	195
Personnel Total		253,217	252,664	252,664	272,451
Cost Center Expenditures Total		253,217	252,664	252,664	272,451



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 266 - Pre Trial Release

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
Current Positions						
10155	6076	Court Alternative Coordinator	1.00	0.00	0.00	0
10156	6110	Administrative Manager	1.00	1.00	1.00	79,436
10155	6241	Court Program Specialist I	0.00	1.00	1.00	42,224
10157	6241	Court Program Specialist I	1.00	1.00	1.00	55,183
Current Positions Total			3.00	3.00	3.00	
Positions Total			3.00	3.00	3.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 267 - Other Circuit Court Juvenile

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	81,633	86,841	86,841	92,986
521101	FICA Taxes	5,844	6,646	6,646	7,116
522101	Retirement Contributions	11,038	11,837	11,837	13,047
523101	Health Insurance	25,248	25,248	25,248	25,584
523401	Life ADD LTD	547	583	583	625
524101	Workers Compensation	65	69	69	96
Personnel Total		124,375	131,224	131,224	139,454
Cost Center Expenditures Total		124,375	131,224	131,224	139,454



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 267 - Other Circuit Court Juvenile

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10158	6024	Staff Assistant II	1.00	1.00	1.00	35,880
10159	6084	Alternative Sanctions Coordinator	1.00	1.00	0.00	0
Current Positions Total			2.00	2.00	1.00	
Salary and FTE Adjustments						
10159	6084	Alternative Sanctions Coordinator Salary Impact \$1,535 Paygrade Change From 105 To 107	0.00	0.00	1.00	52,684
Salary and FTE Adjustments Total			0.00	0.00	1.00	
Positions Total			2.00	2.00	2.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 268 - Early Intervention Program

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
540101	Travel and Per Diem	0	500	500	500
555501	Training and Education	0	500	500	500
Operating Total		0	1,000	1,000	1,000
Grants & Aid					
581101	Aid to Government Agencies	247,596	265,590	265,590	265,590
Grants & Aid Total		247,596	265,590	265,590	265,590
Cost Center Expenditures Total		247,596	266,590	266,590	266,590



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 280 - Teen Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	22,264	23,889	23,889	25,345
521101	FICA Taxes	1,634	1,827	1,827	1,938
522101	Retirement Contributions	3,010	3,256	3,256	3,556
523101	Health Insurance	6,312	6,312	6,312	6,396
523401	Life ADD LTD	149	160	160	170
524101	Workers Compensation	16	17	17	23
Personnel Total		33,385	35,461	35,461	37,428
Operating					
531109	Professional Services	14,694	3,700	13,700	5,000
540101	Travel and Per Diem	1,131	2,500	2,500	2,000
547101	Printing and Binding	82	100	100	100
548101	Promotional Activities	0	100	100	50
551101	Office Supplies	189	500	500	400
552108	Operating Supplies	870	1,000	850	200
554101	Books Publications and Subscriptions	0	150	150	150
554201	Dues and Memberships	0	150	300	300
555501	Training and Education	75	500	500	500
Operating Total		17,041	8,700	18,700	8,700
Cost Center Expenditures Total		50,426	44,161	54,161	46,128



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 280 - Teen Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10160	6241	Court Program Specialist I	0.50	0.50	0.50	24,139
Current Positions Total			0.50	0.50	0.50	
Positions Total			0.50	0.50	0.50	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 282 - Drug Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	56,653	60,487	60,487	119,288
521101	FICA Taxes	4,093	4,629	4,629	9,128
522101	Retirement Contributions	7,662	8,245	8,245	16,737
523101	Health Insurance	12,624	12,624	12,624	25,584
523401	Life ADD LTD	379	407	407	801
524101	Workers Compensation	41	43	43	108
Personnel Total		81,452	86,435	86,435	171,646
Operating					
531109	Professional Services	15,336	13,000	19,000	32,500
540101	Travel and Per Diem	3,633	7,000	3,500	7,500
547101	Printing and Binding	0	500	500	1,500
548101	Promotional Activities	448	1,500	1,500	2,000
551101	Office Supplies	149	2,000	2,000	3,000
552108	Operating Supplies	6,389	6,400	4,400	10,900
554101	Books Publications and Subscriptions	412	1,500	500	2,000
554201	Dues and Memberships	200	500	500	1,000
555501	Training and Education	2,200	3,000	3,500	5,000
Operating Total		28,767	35,400	35,400	65,400
Cost Center Expenditures Total		110,219	121,835	121,835	237,046



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 282 - Drug Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10161	6241	Court Program Specialist I	1.00	1.00	1.00	61,111
Current Positions Total			1.00	1.00	1.00	
Salary and FTE Adjustments						
10162	6241	Court Program Specialist I Allocation Change From 0010-283 To 0010-282, Reimbursed By State Of Florida	0.00	0.00	1.00	52,500
Salary and FTE Adjustments Total			0.00	0.00	1.00	
Positions Total			1.00	1.00	2.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 283 - Drug Court Expansion

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	47,336	52,479	52,479	0
521101	FICA Taxes	3,579	4,015	4,015	0
522101	Retirement Contributions	6,399	7,153	7,153	0
523101	Health Insurance	12,624	12,624	12,624	0
523401	Life ADD LTD	322	353	353	0
524101	Workers Compensation	35	37	37	0
Personnel Total		70,295	76,661	76,661	0
Operating					
531109	Professional Services	3,124	17,500	17,500	0
540101	Travel and Per Diem	1,185	2,500	2,500	0
547101	Printing and Binding	0	1,000	1,000	0
548101	Promotional Activities	30	500	500	0
551101	Office Supplies	749	1,000	1,000	0
552108	Operating Supplies	2,988	4,500	4,500	0
554101	Books Publications and Subscriptions	0	500	500	0
554201	Dues and Memberships	200	500	500	0
555501	Training and Education	435	2,000	2,000	0
Operating Total		8,711	30,000	30,000	0
Cost Center Expenditures Total		79,006	106,661	106,661	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 283 - Drug Court Expansion

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10162	6241	Court Program Specialist I Allocation Change From 0010-283 To 0010-282	1.00	1.00	0.00	0
Current Positions Total			1.00	1.00	0.00	
Positions Total			1.00	1.00	0.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 284 - Misdemeanor Drug Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	29,013	20,000	20,000	20,000
540101	Travel and Per Diem	51	6,000	6,000	6,000
547101	Printing and Binding	260	500	500	500
548101	Promotional Activities	0	1,500	1,500	1,500
551101	Office Supplies	314	1,500	1,500	1,500
552108	Operating Supplies	4,712	3,000	3,000	3,000
554101	Books Publications and Subscriptions	0	500	500	500
554201	Dues and Memberships	0	500	500	500
555501	Training and Education	0	3,500	3,500	3,500
Operating Total		34,350	37,000	37,000	37,000
Cost Center Expenditures Total		34,350	37,000	37,000	37,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 286 - Juvenile Dependency Drug Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	0	391,535	396,535
540101	Travel and Per Diem	0	0	6,990	8,832
548101	Promotional Activities	0	0	4,259	4,250
552108	Operating Supplies	0	0	13,730	13,730
555501	Training and Education	0	0	3,090	3,090
Operating Total		0	0	419,604	426,437
Cost Center Expenditures Total		0	0	419,604	426,437



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 287 - Adult Diversion Drug Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	0	235,669	236,569
540101	Travel and Per Diem	0	0	8,916	8,916
555501	Training and Education	0	0	4,035	4,035
Operating Total		0	0	248,620	249,520
Cost Center Expenditures Total		0	0	248,620	249,520



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 290 - DUI Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	20,243	30,000	30,000	30,000
540101	Travel and Per Diem	1,632	2,000	2,000	2,000
547101	Printing and Binding	0	500	500	500
548101	Promotional Activities	0	500	500	500
551101	Office Supplies	0	500	500	500
552108	Operating Supplies	1,450	2,500	2,500	2,500
554101	Books Publications and Subscriptions	0	800	800	800
554201	Dues and Memberships	0	200	200	200
555501	Training and Education	1,094	2,000	2,000	2,000
Operating Total		24,419	39,000	39,000	39,000
Cost Center Expenditures Total		24,419	39,000	39,000	39,000



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

Fund: 0010 - General Fund
Cost Center: 291 - Veterans Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	71,384	85,198	85,198	88,401
521101	FICA Taxes	5,283	6,519	6,519	6,765
522101	Retirement Contributions	9,650	11,613	11,613	12,404
523101	Health Insurance	18,412	25,248	25,248	25,584
523401	Life ADD LTD	491	572	572	594
524101	Workers Compensation	59	68	68	90
Personnel Total		105,279	129,218	129,218	133,838
Operating					
531109	Professional Services	902	6,000	4,000	6,000
540101	Travel and Per Diem	3,128	2,000	3,000	2,000
547101	Printing and Binding	0	200	200	200
548101	Promotional Activities	0	365	365	365
551101	Office Supplies	0	1,000	0	800
552107	Clothing and Wearing Apparel	1,289	0	0	200
552108	Operating Supplies	1,000	1,000	1,000	1,000
554101	Books Publications and Subscriptions	0	300	300	300
554201	Dues and Memberships	0	200	200	200
555501	Training and Education	895	1,000	3,000	1,000
Operating Total		7,214	12,065	12,065	12,065
Cost Center Expenditures Total		112,493	141,283	141,283	145,903



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 291 - Veterans Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10163	6025	Staff Assistant I	1.00	1.00	1.00	32,448
11712	6241	Court Program Specialist I	1.00	1.00	1.00	51,751
		Reimbursed By State Of Florida				
Current Positions Total			2.00	2.00	2.00	
Positions Total			2.00	2.00	2.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 292 - Mental Health Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	65,886	84,990	84,990	85,385
521101	FICA Taxes	4,882	6,504	6,504	6,535
522101	Retirement Contributions	8,929	11,585	11,585	11,980
523101	Health Insurance	17,362	25,248	25,248	25,584
523401	Life ADD LTD	436	572	572	574
524101	Workers Compensation	69	68	68	91
Personnel Total		97,564	128,967	128,967	130,149
Operating					
531109	Professional Services	13,707	38,800	38,800	38,800
534101	Contract Serv Other Misc	0	1,200	1,200	1,200
540101	Travel and Per Diem	8,582	9,000	9,000	9,000
547101	Printing and Binding	81	500	500	500
548101	Promotional Activities	150	1,200	1,200	1,200
551101	Office Supplies	736	2,000	2,000	2,000
552108	Operating Supplies	5,358	6,000	6,000	6,000
554101	Books Publications and Subscriptions	434	1,000	1,000	1,000
554201	Dues and Memberships	280	1,300	1,300	1,300
555501	Training and Education	2,660	4,000	4,000	4,000
Operating Total		31,988	65,000	65,000	65,000
Cost Center Expenditures Total		129,552	193,967	193,967	195,149



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 292 - Mental Health Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10164	6021	Staff Assistant IV	1.00	1.00	1.00	39,084
10165	6241	Court Program Specialist I	1.00	1.00	1.00	42,224
Current Positions Total			2.00	2.00	2.00	
Positions Total			2.00	2.00	2.00	



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

Fund: 0010 - General Fund
Cost Center: 305 - Emergency Medical Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	15,564,478	18,157,242	17,420,308	19,295,215
513101	Other Salaries and Wages	224,542	400,000	300,000	400,000
514101	Overtime	5,008,333	4,202,601	5,102,601	4,648,443
521101	FICA Taxes	1,521,629	1,741,439	1,753,913	1,862,617
522101	Retirement Contributions	6,411,841	7,062,537	7,103,487	8,129,765
523101	Health Insurance	3,282,593	3,951,312	3,951,312	4,170,192
523401	Life ADD LTD	99,886	122,333	123,425	129,596
523411	Firefighter Cancer Policy	31,492	0	0	0
524101	Workers Compensation	473,516	562,304	564,455	769,083
Personnel Total		32,618,310	36,199,768	36,319,501	39,404,911
Operating					
531109	Professional Services	133,929	158,600	158,600	228,050
531339	Prof Services Medical Immunization	98,055	204,000	204,000	204,000
534101	Contract Serv Other Misc	275,474	347,500	347,500	340,000
540101	Travel and Per Diem	18,059	24,600	39,600	46,100
541101	Communication Services	81,623	94,200	94,200	111,500
542201	Postage and Freight	29,079	35,000	35,000	35,000
543101	Utility Services Electric Water Sewer	26,751	35,000	85,000	84,000
544101	Rentals and Leases Equipment	-15	11,000	11,000	15,000
544401	Rentals and Leases Buildings	14,162	14,160	14,180	14,160
545101	Insurance Premiums	205,240	264,758	264,758	305,031
546301	Repairs and Maint Equipment	261,013	447,700	447,700	493,000
547101	Printing and Binding	2,855	6,100	6,100	7,000
549112	Other Current Charges Refunds	299,394	300,000	300,000	300,000
549990	Other Current Charges Misc Expenses	559	0	0	100,000
551101	Office Supplies	44,787	45,100	47,580	22,600
552101	Gasoline Oil and Lubricants	687,701	945,000	870,000	720,000
552103	Medical Supplies	1,234,771	1,274,500	1,399,500	1,344,000
552106	Computer Software	267,010	564,981	564,981	640,003
552107	Clothing and Wearing Apparel	672,779	599,300	601,800	615,300
552108	Operating Supplies	150,061	327,335	337,861	389,690
552114	Operating Supplies Public Education	0	2,000	2,000	2,000
552116	Operating Supplies Computer Hardware	98,914	102,600	102,600	300,700
554101	Books Publications and Subscriptions	12,373	16,450	16,450	17,700
554201	Dues and Memberships	3,420	5,004	5,004	9,090
555301	Training Materials and Supplies	18,813	52,900	52,900	50,700
555501	Training and Education	249,693	570,789	555,789	799,312
Operating Total		4,886,500	6,448,577	6,564,103	7,193,936
Capital					
564101	Machinery and Equipment	229,514	0	33,000	0
569903	Lease Agreement Equipment	875	0	0	0
Capital Total		230,389	0	33,000	0
Debt Service					
571205	Principal Lease Agreements	7,224	0	0	0
571207	Principal Subscriptions	38,453	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 305 - Emergency Medical Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
572205	Interest Lease Agreements	240	0	0	0
572207	Interest Subscriptions	4,267	0	0	0
Debt Service Total		50,184	0	0	0
Grants & Aid					
581316	Aid To AHCA	2,384,996	2,562,389	2,562,389	2,562,389
Grants & Aid Total		2,384,996	2,562,389	2,562,389	2,562,389
Cost Center Expenditures Total		40,170,379	45,210,734	45,478,993	49,161,236



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

Fund: 0010 - General Fund
Cost Center: 305 - Emergency Medical Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10386	1042	Medical Billing Manager	1.00	1.00	1.00	87,319
10169	1266	Deputy Chief	1.00	1.00	1.00	139,236
11955	2029	EMS Advanced Practitioner	0.00	1.00	1.00	136,012
11795	2055	Emergency Medical Services Captain	1.00	1.00	0.00	0
11796	2055	Emergency Medical Services Captain	1.00	1.00	0.00	0
11797	2055	Emergency Medical Services Captain	1.00	1.00	0.00	0
11925	2055	Emergency Medical Services Captain	1.00	1.00	1.00	106,051
10332	3220	Quality Improvement Specialist	1.00	1.00	1.00	90,293
10170	4400	Firefighter	1.00	1.00	1.00	53,908
10171	4400	Firefighter	1.00	1.00	1.00	74,412
10172	4400	Firefighter	1.00	1.00	1.00	42,029
10173	4400	Firefighter	1.00	1.00	1.00	47,293
10174	4400	Firefighter	1.00	1.00	1.00	45,199
10175	4400	Firefighter	1.00	1.00	1.00	57,215
10176	4400	Firefighter	1.00	1.00	1.00	43,738
10177	4400	Firefighter	1.00	1.00	1.00	54,983
10178	4400	Firefighter	1.00	1.00	1.00	63,940
10179	4400	Firefighter	1.00	1.00	1.00	43,022
10180	4400	Firefighter	1.00	1.00	1.00	44,317
10181	4400	Firefighter	1.00	1.00	1.00	41,340
10182	4400	Firefighter	1.00	1.00	1.00	61,625
10183	4400	Firefighter	1.00	1.00	1.00	79,456
10184	4400	Firefighter	1.00	1.00	1.00	57,408
10185	4400	Firefighter	1.00	1.00	1.00	77,720
10186	4400	Firefighter	1.00	1.00	1.00	64,987
10187	4400	Firefighter	1.00	1.00	1.00	63,196
10188	4400	Firefighter	1.00	1.00	1.00	54,983
10189	4400	Firefighter	1.00	1.00	1.00	53,908
10190	4400	Firefighter	1.00	1.00	1.00	58,841
10191	4400	Firefighter	1.00	1.00	1.00	64,022
10192	4400	Firefighter	1.00	1.00	1.00	43,738
10193	4400	Firefighter	1.00	1.00	1.00	47,293
10194	4400	Firefighter	1.00	1.00	1.00	62,892
10195	4400	Firefighter	1.00	1.00	1.00	57,408
10196	4400	Firefighter	1.00	1.00	1.00	58,207
10197	4400	Firefighter	1.00	1.00	1.00	60,467
10198	4400	Firefighter	1.00	1.00	1.00	61,377
10199	4400	Firefighter	1.00	1.00	1.00	42,029
10200	4400	Firefighter	1.00	1.00	1.00	66,613
10201	4400	Firefighter	1.00	1.00	1.00	45,034
10202	4400	Firefighter	1.00	1.00	1.00	56,443
10203	4400	Firefighter	1.00	1.00	1.00	58,786
10204	4400	Firefighter	1.00	1.00	1.00	56,361
10205	4400	Firefighter	1.00	1.00	1.00	43,876



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 305 - Emergency Medical Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10206	4400	Firefighter	1.00	1.00	1.00	53,302
10207	4400	Firefighter	1.00	1.00	1.00	58,786
10208	4400	Firefighter	1.00	1.00	1.00	43,876
10209	4400	Firefighter	1.00	1.00	1.00	58,262
10210	4400	Firefighter	1.00	1.00	1.00	53,467
10211	4400	Firefighter	1.00	1.00	1.00	57,573
10212	4400	Firefighter	1.00	1.00	1.00	61,735
10213	4400	Firefighter	1.00	1.00	1.00	55,561
10214	4400	Firefighter	1.00	1.00	1.00	62,975
10215	4400	Firefighter	1.00	1.00	1.00	42,884
10216	4400	Firefighter	1.00	1.00	1.00	46,825
10217	4400	Firefighter	1.00	1.00	1.00	43,738
10218	4400	Firefighter	1.00	1.00	1.00	42,029
10219	4400	Firefighter	1.00	1.00	1.00	67,853
10220	4400	Firefighter	1.00	1.00	1.00	45,034
10221	4400	Firefighter	1.00	1.00	1.00	41,340
10222	4400	Firefighter	1.00	1.00	1.00	42,884
10223	4400	Firefighter	1.00	1.00	1.00	59,337
10224	4400	Firefighter	1.00	1.00	1.00	58,262
10225	4400	Firefighter	1.00	1.00	1.00	43,022
10226	4400	Firefighter	1.00	1.00	1.00	55,561
10227	4400	Firefighter	1.00	1.00	1.00	61,542
10228	4400	Firefighter	1.00	1.00	1.00	41,340
10229	4400	Firefighter	1.00	1.00	1.00	57,436
10230	4400	Firefighter	1.00	1.00	1.00	65,263
10231	4400	Firefighter	1.00	1.00	1.00	54,983
10232	4400	Firefighter	1.00	1.00	1.00	56,581
10233	4400	Firefighter	1.00	1.00	1.00	58,896
10234	4400	Firefighter	1.00	1.00	1.00	65,070
10235	4400	Firefighter	1.00	1.00	1.00	57,215
10236	4400	Firefighter	1.00	1.00	1.00	43,738
10237	4400	Firefighter	1.00	1.00	1.00	44,317
10238	4400	Firefighter	1.00	1.00	1.00	56,609
10239	4400	Firefighter	1.00	1.00	1.00	57,573
10240	4400	Firefighter	1.00	1.00	1.00	57,160
10241	4400	Firefighter	1.00	1.00	1.00	43,738
10242	4400	Firefighter	1.00	1.00	1.00	56,085
10243	4400	Firefighter	1.00	1.00	1.00	57,160
10244	4400	Firefighter	1.00	1.00	1.00	73,090
10245	4400	Firefighter	1.00	1.00	1.00	43,022
10246	4400	Firefighter	1.00	1.00	1.00	64,105
10247	4400	Firefighter	1.00	1.00	1.00	69,865
10248	4400	Firefighter	1.00	1.00	1.00	41,340
10249	4400	Firefighter	1.00	1.00	1.00	73,365
10250	4400	Firefighter	1.00	1.00	1.00	43,738
10251	4400	Firefighter	1.00	1.00	1.00	43,738
10252	4400	Firefighter	1.00	1.00	1.00	78,739
10253	4400	Firefighter	1.00	1.00	1.00	50,297
10254	4400	Firefighter	1.00	1.00	1.00	41,340



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

Fund: 0010 - General Fund
Cost Center: 305 - Emergency Medical Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10255	4400	Firefighter	1.00	1.00	1.00	55,975
10256	4400	Firefighter	1.00	1.00	1.00	41,340
10257	4400	Firefighter	1.00	1.00	1.00	43,876
10258	4400	Firefighter	1.00	1.00	1.00	57,463
10259	4400	Firefighter	1.00	1.00	1.00	88,027
10260	4400	Firefighter	1.00	1.00	1.00	43,022
10261	4400	Firefighter	1.00	1.00	1.00	50,297
10262	4400	Firefighter	1.00	1.00	1.00	44,620
10263	4400	Firefighter	1.00	1.00	1.00	58,786
10264	4400	Firefighter	1.00	1.00	1.00	55,561
10265	4400	Firefighter	1.00	1.00	1.00	56,443
10266	4400	Firefighter	1.00	1.00	1.00	43,738
10267	4400	Firefighter	1.00	1.00	1.00	77,665
10268	4400	Firefighter	1.00	1.00	1.00	43,876
10269	4400	Firefighter	1.00	1.00	1.00	60,853
10270	4400	Firefighter	1.00	1.00	1.00	56,361
10271	4400	Firefighter	1.00	1.00	1.00	71,656
10272	4400	Firefighter	1.00	1.00	1.00	58,896
10273	4400	Firefighter	1.00	1.00	1.00	45,943
10274	4400	Firefighter	1.00	1.00	1.00	45,199
10275	4400	Firefighter	1.00	1.00	1.00	41,340
10276	4400	Firefighter	1.00	1.00	1.00	79,539
10277	4400	Firefighter	1.00	1.00	1.00	42,884
10278	4400	Firefighter	1.00	1.00	1.00	45,034
10279	4400	Firefighter	1.00	1.00	1.00	60,329
10280	4400	Firefighter	1.00	1.00	1.00	77,417
10281	4400	Firefighter	1.00	1.00	1.00	45,034
10282	4400	Firefighter	1.00	1.00	1.00	58,648
10283	4400	Firefighter	1.00	1.00	1.00	43,876
10284	4400	Firefighter	1.00	1.00	1.00	52,750
10285	4400	Firefighter	1.00	1.00	1.00	73,751
10286	4400	Firefighter	1.00	1.00	1.00	57,463
10287	4400	Firefighter	1.00	1.00	1.00	68,542
10288	4400	Firefighter	1.00	1.00	1.00	68,432
10289	4400	Firefighter	1.00	1.00	1.00	58,621
10290	4400	Firefighter	1.00	1.00	1.00	69,259
10291	4400	Firefighter	1.00	1.00	1.00	60,770
10292	4400	Firefighter	1.00	1.00	1.00	56,085
10293	4400	Firefighter	1.00	1.00	1.00	56,085
10294	4400	Firefighter	1.00	1.00	1.00	56,085
10295	4400	Firefighter	1.00	1.00	1.00	44,317
10296	4400	Firefighter	1.00	1.00	1.00	46,825
10297	4400	Firefighter	1.00	1.00	1.00	51,317
10298	4400	Firefighter	1.00	1.00	1.00	42,029
10299	4400	Firefighter	1.00	1.00	1.00	53,908
10300	4400	Firefighter	1.00	1.00	1.00	43,738
10301	4400	Firefighter	1.00	1.00	1.00	88,027
10302	4400	Firefighter	1.00	1.00	1.00	54,983
10303	4400	Firefighter	1.00	1.00	1.00	43,738



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 305 - Emergency Medical Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10304	4400	Firefighter	1.00	1.00	1.00	61,018
10305	4400	Firefighter	1.00	1.00	1.00	41,340
10306	4400	Firefighter	1.00	1.00	1.00	57,298
10307	4400	Firefighter	1.00	1.00	1.00	46,577
10308	4400	Firefighter	1.00	1.00	1.00	43,022
10309	4400	Firefighter	1.00	1.00	1.00	54,542
10310	4400	Firefighter	1.00	1.00	1.00	53,467
10311	4400	Firefighter	1.00	1.00	1.00	44,317
10312	4400	Firefighter	1.00	1.00	1.00	57,408
10313	4400	Firefighter	1.00	1.00	1.00	47,293
10314	4400	Firefighter	1.00	1.00	1.00	59,254
10315	4400	Firefighter	1.00	1.00	1.00	46,412
10316	4400	Firefighter	1.00	1.00	1.00	56,361
11686	4400	Firefighter	1.00	1.00	1.00	54,624
11687	4400	Firefighter	1.00	1.00	1.00	56,085
11688	4400	Firefighter	1.00	1.00	1.00	60,026
11689	4400	Firefighter	1.00	1.00	1.00	57,573
11690	4400	Firefighter	1.00	1.00	1.00	58,786
11691	4400	Firefighter	1.00	1.00	1.00	82,846
11692	4400	Firefighter	1.00	1.00	1.00	69,975
11693	4400	Firefighter	1.00	1.00	1.00	43,876
11694	4400	Firefighter	1.00	1.00	1.00	41,340
11695	4400	Firefighter	1.00	1.00	1.00	41,340
11696	4400	Firefighter	1.00	1.00	1.00	45,943
11697	4400	Firefighter	1.00	1.00	1.00	53,467
11698	4400	Firefighter	1.00	1.00	1.00	78,354
11812	4400	Firefighter	1.00	1.00	1.00	59,530
11813	4400	Firefighter	1.00	1.00	1.00	43,022
11814	4400	Firefighter	1.00	1.00	1.00	43,022
11815	4400	Firefighter	1.00	1.00	1.00	56,195
11816	4400	Firefighter	1.00	1.00	1.00	45,034
11817	4400	Firefighter	1.00	1.00	1.00	60,688
11818	4400	Firefighter	1.00	1.00	1.00	41,340
10317	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10318	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10319	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10320	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10321	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10322	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10323	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10324	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10325	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10326	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10327	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10328	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10372	5050	Medical Billing Specialist	1.00	1.00	0.00	0
11638	5050	Medical Billing Specialist	1.00	1.00	0.00	0
10329	5125	Paramedic Training Specialist	1.00	1.00	1.00	90,876
10331	5125	Paramedic Training Specialist	1.00	1.00	1.00	63,440



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

Fund: 0010 - General Fund
Cost Center: 305 - Emergency Medical Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10330	5219	Quality Improvement Technician	1.00	1.00	1.00	73,528
10333	5510	Paramedic	1.00	1.00	1.00	44,304
10334	5510	Paramedic	1.00	1.00	1.00	46,613
10336	5510	Paramedic	1.00	1.00	1.00	54,330
10337	5510	Paramedic	1.00	1.00	1.00	38,980
10338	5510	Paramedic	1.00	1.00	1.00	43,847
10339	5510	Paramedic	1.00	1.00	1.00	41,892
10340	5510	Paramedic	1.00	1.00	1.00	41,767
10341	5510	Paramedic	1.00	1.00	1.00	41,767
10342	5510	Paramedic	1.00	1.00	1.00	42,204
10343	5510	Paramedic	1.00	1.00	1.00	41,767
10345	5510	Paramedic	1.00	1.00	1.00	45,365
10346	5510	Paramedic	1.00	1.00	1.00	38,980
10347	5510	Paramedic	1.00	1.00	1.00	46,551
10348	5510	Paramedic	1.00	1.00	1.00	45,615
10349	5510	Paramedic	1.00	1.00	1.00	41,372
10350	5510	Paramedic	1.00	1.00	1.00	38,980
10351	5510	Paramedic	1.00	1.00	1.00	38,980
10352	5510	Paramedic	1.00	1.00	1.00	40,394
10353	5510	Paramedic	1.00	1.00	1.00	38,980
10355	5510	Paramedic	1.00	1.00	1.00	42,204
10356	5510	Paramedic	1.00	1.00	1.00	45,927
10357	5510	Paramedic	1.00	1.00	1.00	46,780
10358	5510	Paramedic	1.00	1.00	1.00	42,848
10359	5510	Paramedic	1.00	1.00	1.00	64,106
10362	5510	Paramedic	1.00	1.00	1.00	42,599
10364	5510	Paramedic	1.00	1.00	1.00	58,199
10365	5510	Paramedic	1.00	1.00	1.00	59,717
10368	5510	Paramedic	1.00	1.00	1.00	38,980
10369	5510	Paramedic	1.00	1.00	1.00	43,847
11639	5510	Paramedic	1.00	1.00	1.00	41,767
11640	5510	Paramedic	1.00	1.00	1.00	46,551
11641	5510	Paramedic	1.00	1.00	1.00	78,645
11642	5510	Paramedic	1.00	1.00	1.00	41,372
11643	5510	Paramedic	1.00	1.00	1.00	46,114
11644	5510	Paramedic	1.00	1.00	1.00	43,847
11645	5510	Paramedic	1.00	1.00	1.00	43,847
11646	5510	Paramedic	1.00	1.00	1.00	50,253
11647	5510	Paramedic	1.00	1.00	1.00	42,204
11649	5510	Paramedic	1.00	1.00	1.00	42,640
11650	5510	Paramedic	1.00	1.00	1.00	41,372
11651	5510	Paramedic	1.00	1.00	1.00	41,767
11652	5510	Paramedic	1.00	1.00	1.00	45,615
11653	5510	Paramedic	1.00	1.00	1.00	57,471
11654	5510	Paramedic	1.00	1.00	1.00	41,767
11656	5510	Paramedic	1.00	1.00	1.00	41,767
11657	5510	Paramedic	1.00	1.00	1.00	42,599
11658	5510	Paramedic	1.00	1.00	1.00	43,847
11659	5510	Paramedic	1.00	1.00	1.00	57,263



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 305 - Emergency Medical Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11660	5510	Paramedic	1.00	1.00	1.00	38,980
11661	5510	Paramedic	1.00	1.00	1.00	46,488
11662	5510	Paramedic	1.00	1.00	1.00	41,372
11810	5510	Paramedic	1.00	1.00	1.00	48,132
11811	5510	Paramedic	1.00	1.00	1.00	42,204
11819	5510	Paramedic	1.00	1.00	1.00	39,749
11820	5510	Paramedic	1.00	1.00	1.00	41,767
11821	5510	Paramedic	1.00	0.00	0.00	0
11822	5510	Paramedic	1.00	1.00	1.00	45,615
11823	5510	Paramedic	1.00	0.00	0.00	0
11884	5510	Paramedic	1.00	1.00	1.00	39,749
11885	5510	Paramedic	1.00	1.00	1.00	39,749
11886	5510	Paramedic	1.00	1.00	1.00	38,980
11887	5510	Paramedic	1.00	1.00	1.00	40,394
11888	5510	Paramedic	1.00	1.00	1.00	42,599
11889	5510	Paramedic	1.00	1.00	1.00	38,980
11967	5510	Paramedic	0.00	1.00	1.00	38,980
11968	5510	Paramedic	0.00	1.00	1.00	38,980
11969	5510	Paramedic	0.00	1.00	1.00	38,980
11970	5510	Paramedic	0.00	1.00	1.00	38,980
11971	5510	Paramedic	0.00	1.00	1.00	38,980
11972	5510	Paramedic	0.00	1.00	1.00	38,980
11973	5510	Paramedic	0.00	1.00	1.00	38,980
11974	5510	Paramedic	0.00	1.00	1.00	38,980
11975	5510	Paramedic	0.00	1.00	1.00	38,980
11976	5510	Paramedic	0.00	1.00	1.00	38,980
11977	5510	Paramedic	0.00	1.00	1.00	38,980
10370	5515	Emergency Medical Technician	1.00	1.00	1.00	31,824
10371	5515	Emergency Medical Technician	1.00	1.00	1.00	38,896
10373	5515	Emergency Medical Technician	1.00	1.00	1.00	31,824
10374	5515	Emergency Medical Technician	1.00	1.00	1.00	33,447
10375	5515	Emergency Medical Technician	1.00	1.00	1.00	31,824
10376	5515	Emergency Medical Technician	1.00	1.00	1.00	43,098
10378	5515	Emergency Medical Technician	1.00	1.00	1.00	33,447
10379	5515	Emergency Medical Technician	1.00	1.00	1.00	35,111
10380	5515	Emergency Medical Technician	1.00	1.00	1.00	31,824
10381	5515	Emergency Medical Technician	1.00	1.00	1.00	31,824
10382	5515	Emergency Medical Technician	1.00	1.00	1.00	32,469
10384	5515	Emergency Medical Technician	1.00	1.00	1.00	31,512
11663	5515	Emergency Medical Technician	1.00	1.00	1.00	31,824
11665	5515	Emergency Medical Technician	1.00	1.00	1.00	32,469
11666	5515	Emergency Medical Technician	1.00	1.00	1.00	32,469
11667	5515	Emergency Medical Technician	1.00	1.00	1.00	35,880
11668	5515	Emergency Medical Technician	1.00	1.00	1.00	31,824
11669	5515	Emergency Medical Technician	1.00	1.00	1.00	35,111
11670	5515	Emergency Medical Technician	1.00	1.00	1.00	32,469
11671	5515	Emergency Medical Technician	1.00	1.00	1.00	31,824
11672	5515	Emergency Medical Technician	1.00	1.00	1.00	31,200
11674	5515	Emergency Medical Technician	1.00	1.00	1.00	31,824



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 305 - Emergency Medical Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11675	5515	Emergency Medical Technician	1.00	1.00	1.00	32,469
11676	5515	Emergency Medical Technician	1.00	1.00	1.00	34,799
11679	5515	Emergency Medical Technician	1.00	1.00	1.00	33,447
11680	5515	Emergency Medical Technician	1.00	1.00	1.00	32,469
11681	5515	Emergency Medical Technician	1.00	1.00	1.00	31,200
11682	5515	Emergency Medical Technician	1.00	1.00	1.00	33,447
11683	5515	Emergency Medical Technician	1.00	1.00	1.00	31,512
11824	5515	Emergency Medical Technician	1.00	1.00	1.00	34,112
11825	5515	Emergency Medical Technician	1.00	1.00	1.00	31,200
11826	5515	Emergency Medical Technician	1.00	1.00	1.00	33,447
11827	5515	Emergency Medical Technician	1.00	1.00	1.00	31,200
11978	5515	Emergency Medical Technician	0.00	1.00	1.00	31,200
11979	5515	Emergency Medical Technician	0.00	1.00	1.00	31,200
11980	5515	Emergency Medical Technician	0.00	1.00	1.00	31,200
11981	5515	Emergency Medical Technician	0.00	1.00	1.00	31,200
10344	5517	EMS Lieutenant	1.00	1.00	1.00	66,778
10354	5517	EMS Lieutenant	1.00	1.00	1.00	63,306
10360	5517	EMS Lieutenant	1.00	1.00	1.00	109,689
10361	5517	EMS Lieutenant	1.00	1.00	1.00	71,822
10363	5517	EMS Lieutenant	1.00	1.00	1.00	103,020
10366	5517	EMS Lieutenant	1.00	1.00	1.00	79,676
10367	5517	EMS Lieutenant	1.00	1.00	1.00	70,499
11648	5517	EMS Lieutenant	1.00	1.00	1.00	96,846
11655	5517	EMS Lieutenant	1.00	1.00	1.00	63,306
10385	6006	Administrative Staff Assistant	1.00	1.00	1.00	61,922
11926	6066	Medical Billing Specialist Supervisor	1.00	1.00	1.00	73,944
Current Positions Total			299.00	313.00	296.00	
New Positions						
26530	4400	Firefighter	0.00	0.00	1.00	41,340
26531	4400	Firefighter	0.00	0.00	1.00	41,340
26532	4400	Firefighter	0.00	0.00	1.00	41,340
26533	4400	Firefighter	0.00	0.00	1.00	41,340
26534	4400	Firefighter	0.00	0.00	1.00	41,340
26535	4400	Firefighter	0.00	0.00	1.00	41,340
26536	4400	Firefighter	0.00	0.00	1.00	41,340
26537	4400	Firefighter	0.00	0.00	1.00	41,340
26538	4400	Firefighter	0.00	0.00	1.00	41,340
26539	4400	Firefighter	0.00	0.00	1.00	41,340
26540	4400	Firefighter	0.00	0.00	1.00	41,340
26541	4400	Firefighter	0.00	0.00	1.00	41,340
26542	5219	Quality Improvement Technician	0.00	0.00	1.00	53,207
New Positions Total			0.00	0.00	13.00	
Reclassified Positions						
11795	2014	EMS Battalion Chief Salary Impact \$17,777	0.00	0.00	1.00	100,568



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 305 - Emergency Medical Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11796	2014	EMS Battalion Chief	0.00	0.00	1.00	100,568
		Salary Impact \$10,419				
11797	2014	EMS Battalion Chief	0.00	0.00	1.00	100,568
		Salary Impact \$13,313				
Reclassified Positions Total			0.00	0.00	3.00	
Salary and FTE Adjustments						
10317	5050	Medical Billing Specialist	0.00	0.00	1.00	57,055
		Salary Impact \$0 Paygrade				
		Change From 105-109 To 104-109				
10318	5050	Medical Billing Specialist	0.00	0.00	1.00	51,605
		Salary Impact \$0 Paygrade				
		Change From 105-109 To 104-109				
10319	5050	Medical Billing Specialist	0.00	0.00	1.00	67,725
		Salary Impact \$0 Paygrade				
		Change From 105-109 To 104-109				
10320	5050	Medical Billing Specialist	0.00	0.00	1.00	53,311
		Salary Impact \$0 Paygrade				
		Change From 105-109 To 104-109				
10321	5050	Medical Billing Specialist	0.00	0.00	1.00	36,900
		Salary Impact \$0 Paygrade				
		Change From 105-109 To 104-109				
10322	5050	Medical Billing Specialist	0.00	0.00	1.00	50,544
		Salary Impact \$0 Paygrade				
		Change From 105-109 To 104-109				
10323	5050	Medical Billing Specialist	0.00	0.00	1.00	41,496
		Salary Impact \$0 Paygrade				
		Change From 105-109 To 104-109				
10324	5050	Medical Billing Specialist	0.00	0.00	1.00	53,352
		Salary Impact \$0 Paygrade				
		Change From 105-109 To 104-109				
10325	5050	Medical Billing Specialist	0.00	0.00	1.00	35,464
		Salary Impact \$0 Paygrade				
		Change From 105-109 To 104-109				
10326	5050	Medical Billing Specialist	0.00	0.00	1.00	57,991
		Salary Impact \$0 Paygrade				
		Change From 105-109 To 104-109				



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 305 - Emergency Medical Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10327	5050	Medical Billing Specialist Salary Impact \$0 Paygrade Change From 105-109 To 104-109	0.00	0.00	1.00	61,215
10328	5050	Medical Billing Specialist Salary Impact \$0 Paygrade Change From 105-109 To 104-109	0.00	0.00	1.00	50,544
10372	5050	Medical Billing Specialist Salary Impact \$0 Paygrade Change From 105-109 To 104-109	0.00	0.00	1.00	43,036
11638	5050	Medical Billing Specialist Salary Impact \$0 Paygrade Change From 105-109 To 104-109	0.00	0.00	1.00	34,341
Salary and FTE Adjustments						
Total			0.00	0.00	14.00	
Positions Total			299.00	313.00	326.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 310 - Public Safety Radio

Organization Unit: Public Safety
Division: Public Safety Radio

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	67,608	140,276	140,276	166,630
514101	Overtime	11,170	9,045	9,045	9,045
521101	FICA Taxes	5,900	11,426	11,426	13,443
522101	Retirement Contributions	10,597	20,354	20,354	24,650
523101	Health Insurance	12,624	25,248	25,248	25,584
523401	Life ADD LTD	428	942	942	1,118
524101	Workers Compensation	1,235	1,053	1,053	1,864
Personnel Total		109,562	208,344	208,344	242,334
Operating					
531109	Professional Services	250	3,000	3,000	3,000
534101	Contract Serv Other Misc	5,350	9,500	3,600	9,500
540101	Travel and Per Diem	2,105	8,250	8,250	8,250
541101	Communication Services	112,792	184,206	153,206	192,731
542201	Postage and Freight	50	150	150	150
543101	Utility Services Electric Water Sewer	63,246	111,986	73,986	112,604
543102	Utility Services Waste Disposal	64	750	750	750
544301	Rentals and Leases Land	-1,205	156,268	156,268	161,143
545101	Insurance Premiums	13,612	13,350	13,350	12,800
546301	Repairs and Maint Equipment	912,056	1,003,111	1,078,011	1,812,749
547101	Printing and Binding	44	150	150	150
549990	Other Current Charges Misc Expenses	5,221	500	500	500
551101	Office Supplies	764	820	820	820
552101	Gasoline Oil and Lubricants	3,015	7,311	7,311	7,311
552106	Computer Software	15,725	377,372	377,372	467,877
552107	Clothing and Wearing Apparel	338	780	780	780
552108	Operating Supplies	3,499	4,250	4,250	4,250
552116	Operating Supplies Computer Hardware	1,530	3,629	3,629	3,629
554101	Books Publications and Subscriptions	32	275	275	275
554201	Dues and Memberships	85	639	639	639
555501	Training and Education	1,975	9,605	9,605	10,000
Operating Total		1,140,548	1,895,902	1,895,902	2,809,908
Capital					
564101	Machinery and Equipment	7,918	0	0	0
569903	Lease Agreement Equipment	429,753	0	0	0
569907	Subscriptions Software	743,865	0	0	0
Capital Total		1,181,536	0	0	0
Debt Service					
571205	Principal Lease Agreements	78,226	0	0	0
571207	Principal Subscriptions	378,710	0	0	0
572205	Interest Lease Agreements	49,065	0	0	0
Debt Service Total		506,001	0	0	0
Cost Center Expenditures Total		2,937,647	2,104,246	2,104,246	3,052,242



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 310 - Public Safety Radio

Organization Unit: Public Safety
Division: Public Safety Radio

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
Current Positions						
10388	3119	Radio Systems Manager	1.00	1.00	1.00	85,946
10387	3130	Radio Systems Coordinator	1.00	1.00	1.00	65,312
Current Positions Total			2.00	2.00	2.00	
Positions Total			2.00	2.00	2.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 311 - Public Safety Communications

Organization Unit: Public Safety
Division: Public Safety Communications
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	3,845,439	4,923,446	4,314,222	4,992,040
514101	Overtime	563,503	470,106	470,106	521,109
521101	FICA Taxes	319,030	412,696	366,089	421,831
522101	Retirement Contributions	590,745	735,183	652,141	769,378
523101	Health Insurance	699,363	997,296	785,588	1,010,568
523401	Life ADD LTD	25,294	33,064	28,981	33,508
524101	Workers Compensation	3,888	4,888	4,397	6,651
Personnel Total		6,047,262	7,576,679	6,621,524	7,755,085
Operating					
534101	Contract Serv Other Misc	5,387	12,900	12,900	32,265
534115	Contract Serv Staff Leasing	531,462	0	955,155	0
540101	Travel and Per Diem	15,576	25,315	25,315	14,755
541101	Communication Services	26,465	56,190	56,190	32,670
542201	Postage and Freight	300	450	450	450
543101	Utility Services Electric Water Sewer	94,685	126,108	97,108	111,108
543102	Utility Services Waste Disposal	175	180	180	180
544101	Rentals and Leases Equipment	7,732	11,084	11,084	9,842
545101	Insurance Premiums	84,605	104,612	104,612	129,362
546301	Repairs and Maint Equipment	15,301	22,987	22,987	36,545
547101	Printing and Binding	895	1,924	1,924	1,924
549990	Other Current Charges Misc Expenses	1,167	0	0	0
551101	Office Supplies	5,290	5,556	5,556	5,556
552101	Gasoline Oil and Lubricants	4,606	6,177	6,177	6,177
552106	Computer Software	282,143	420,343	420,343	493,767
552107	Clothing and Wearing Apparel	9,709	14,246	14,246	14,246
552108	Operating Supplies	27,078	97,226	126,226	36,226
552116	Operating Supplies Computer Hardware	23,480	24,659	24,659	84,632
554101	Books Publications and Subscriptions	315	750	750	750
554201	Dues and Memberships	7,206	15,174	15,174	13,749
555301	Training Materials and Supplies	825	2,978	2,978	2,978
555501	Training and Education	28,558	22,130	22,130	13,355
Operating Total		1,172,960	970,989	1,926,144	1,040,537
Capital					
564101	Machinery and Equipment	23,730	0	0	0
569907	Subscriptions Software	149,316	0	0	0
Capital Total		173,046	0	0	0
Debt Service					
571201	Principal Lease Purchase	0	61,600	67,938	54,543
571205	Principal Lease Agreements	696	0	0	0
571207	Principal Subscriptions	100,115	0	0	0
572201	Interest Lease Purchase	0	6,160	0	13,395
572205	Interest Lease Agreements	1	0	0	0
572207	Interest Subscriptions	7,128	0	0	0
Debt Service Total		107,940	67,760	67,938	67,938



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 311 - Public Safety Communications

Organization Unit: Public Safety
Division: Public Safety Communications
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Cost Center Expenditures Total		7,501,208	8,615,428	8,615,606	8,863,560



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

Fund: 0010 - General Fund
Cost Center: 311 - Public Safety Communications

Organization Unit: Public Safety
Division: Public Safety Communications
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11927	1056	Public Safety Communications Admin Manager	1.00	1.00	1.00	71,906
11718	1245	Public Safety Communications Director	1.00	1.00	1.00	117,125
10390	1251	Public Safety Communications Manager	1.00	1.00	1.00	69,743
11899	2062	Professional Standards Coordinator	1.00	1.00	1.00	71,573
10391	2063	Training and Quality Assurance Coordinator	1.00	1.00	1.00	72,759
11898	3076	Public Safety Technologist	1.00	1.00	1.00	81,474
11701	5542	Training and Quality Assurance Technician	1.00	1.00	1.00	55,037
10392	5544	Communication Comp and Info Specialist	1.00	1.00	1.00	62,234
10394	6006	Administrative Staff Assistant	1.00	1.00	1.00	60,508
11700	6021	Staff Assistant IV	1.00	1.00	1.00	39,458
10397	6226	Emergency Telecommunicator	1.00	1.00	1.00	52,770
10399	6226	Emergency Telecommunicator	1.00	1.00	1.00	41,039
10401	6226	Emergency Telecommunicator	1.00	1.00	1.00	66,103
10402	6226	Emergency Telecommunicator	1.00	1.00	1.00	58,615
10403	6226	Emergency Telecommunicator	1.00	1.00	1.00	62,130
10404	6226	Emergency Telecommunicator	1.00	1.00	1.00	54,559
10405	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10406	6226	Emergency Telecommunicator	1.00	1.00	1.00	58,032
10408	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10409	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10411	6226	Emergency Telecommunicator	1.00	1.00	1.00	47,924
10412	6226	Emergency Telecommunicator	1.00	1.00	1.00	51,106
10413	6226	Emergency Telecommunicator	1.00	1.00	1.00	60,362
10414	6226	Emergency Telecommunicator	1.00	1.00	1.00	63,960
10415	6226	Emergency Telecommunicator	1.00	1.00	1.00	49,879
10416	6226	Emergency Telecommunicator	1.00	1.00	1.00	59,218
10417	6226	Emergency Telecommunicator	1.00	1.00	1.00	54,912
10419	6226	Emergency Telecommunicator	1.00	1.00	1.00	56,535
10421	6226	Emergency Telecommunicator	1.00	1.00	1.00	64,584
10422	6226	Emergency Telecommunicator	1.00	1.00	1.00	62,754
10423	6226	Emergency Telecommunicator	1.00	1.00	1.00	45,178
10424	6226	Emergency Telecommunicator	1.00	1.00	1.00	46,551
10425	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10427	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10428	6226	Emergency Telecommunicator	1.00	1.00	1.00	64,834
10429	6226	Emergency Telecommunicator	1.00	1.00	1.00	45,053
10432	6226	Emergency Telecommunicator	1.00	1.00	1.00	60,944
10433	6226	Emergency Telecommunicator	1.00	1.00	1.00	58,178
10434	6226	Emergency Telecommunicator	1.00	1.00	1.00	39,458
10435	6226	Emergency Telecommunicator	1.00	1.00	1.00	41,871
10436	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 311 - Public Safety Communications

Organization Unit: Public Safety
Division: Public Safety Communications
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10437	6226	Emergency Telecommunicator	1.00	1.00	1.00	40,248
10438	6226	Emergency Telecommunicator	1.00	1.00	1.00	56,514
10439	6226	Emergency Telecommunicator	1.00	1.00	1.00	46,488
10440	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10441	6226	Emergency Telecommunicator	1.00	1.00	1.00	72,988
10442	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10443	6226	Emergency Telecommunicator	1.00	1.00	1.00	55,474
10444	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10446	6226	Emergency Telecommunicator	1.00	1.00	1.00	59,759
10447	6226	Emergency Telecommunicator	1.00	1.00	1.00	60,924
10448	6226	Emergency Telecommunicator	1.00	1.00	1.00	56,556
10450	6226	Emergency Telecommunicator	1.00	1.00	1.00	48,735
10451	6226	Emergency Telecommunicator	1.00	1.00	1.00	64,584
10453	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10454	6226	Emergency Telecommunicator	1.00	1.00	1.00	46,093
10455	6226	Emergency Telecommunicator	1.00	1.00	1.00	46,551
11619	6226	Emergency Telecommunicator	1.00	1.00	1.00	55,973
11620	6226	Emergency Telecommunicator	1.00	1.00	1.00	51,127
11621	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
11622	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
11623	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
11624	6226	Emergency Telecommunicator	1.00	1.00	1.00	54,892
11891	6226	Emergency Telecommunicator	1.00	1.00	1.00	54,351
11892	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
11893	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
11894	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
11895	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
11896	6226	Emergency Telecommunicator	1.00	1.00	1.00	47,029
10458	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	77,314
10460	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	74,423
10461	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	77,397
10462	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	78,895
10463	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	71,386
10464	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	86,279
11616	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	67,247
11617	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	78,895
11618	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	78,146
11897	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	71,261



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 311 - Public Safety Communications

Organization Unit: Public Safety
Division: Public Safety Communications
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
			Positions			
Current Positions Total			79.00	79.00	79.00	
Positions Total			79.00	79.00	79.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 315 - Animal Services

Organization Unit: Public Safety
Division: Animal Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	2,667,518	3,538,587	3,338,587	3,858,102
513101	Other Salaries and Wages	7,590	0	0	0
514101	Overtime	235,163	150,000	350,000	200,000
521101	FICA Taxes	210,739	282,065	282,065	310,323
522101	Retirement Contributions	399,699	511,988	511,988	574,996
523101	Health Insurance	581,845	833,184	833,184	869,856
523401	Life ADD LTD	17,503	23,510	23,510	25,649
524101	Workers Compensation	23,662	27,719	27,719	41,289
Personnel Total		4,143,719	5,367,053	5,367,053	5,880,215
Operating					
531338	Prof Services Miscellaneous	33,522	38,250	38,250	48,000
534101	Contract Serv Other Misc	85,486	93,531	93,531	105,515
534108	Contract Serv Wells Fargo	2,646	2,600	2,600	4,160
540101	Travel and Per Diem	10,395	13,325	19,725	15,200
541101	Communication Services	29,054	63,062	63,062	50,172
542201	Postage and Freight	8,446	9,375	9,375	15,000
543101	Utility Services Electric Water Sewer	58,155	69,700	69,700	157,057
543102	Utility Services Waste Disposal	4,245	4,500	4,500	4,500
544101	Rentals and Leases Equipment	8,268	16,430	16,430	24,450
545101	Insurance Premiums	66,097	84,093	84,093	90,203
546101	Repairs and Maint Bldgs and Grounds	9,064	17,000	13,400	17,000
546301	Repairs and Maint Equipment	2,442	5,210	5,210	12,500
547101	Printing and Binding	6,914	10,000	10,000	15,000
548101	Promotional Activities	5,247	10,000	10,000	12,000
549110	Comm Fees and Costs Other	1,398	1,920	1,920	1,920
549112	Other Current Charges Refunds	0	300	300	300
549120	Other Current Charges Clerk	20	300	300	300
549201	Advertising Legal	0	200	200	200
549990	Other Current Charges Misc Expenses	2,502	7,000	7,000	10,000
551101	Office Supplies	9,618	19,690	19,690	27,900
552101	Gasoline Oil and Lubricants	96,511	147,855	147,855	102,000
552103	Medical Supplies	376,832	546,914	546,914	710,988
552106	Computer Software	58,590	44,965	45,197	46,587
552107	Clothing and Wearing Apparel	21,906	32,740	32,740	40,925
552108	Operating Supplies	160,555	171,000	181,000	255,000
552110	Animal License Tag Supplies	32,362	35,000	35,000	45,000
552116	Operating Supplies Computer Hardware	5,623	62,715	63,690	7,070
552119	Operating Supplies PPE	1,415	24,805	14,198	25,605
554201	Dues and Memberships	836	1,029	1,029	1,200
555301	Training Materials and Supplies	0	750	750	750
555501	Training and Education	24,579	24,000	31,000	40,800
Operating Total		1,122,728	1,558,259	1,568,659	1,887,302
Capital					
564101	Machinery and Equipment	314,765	343,829	343,829	248,218
Capital Total		314,765	343,829	343,829	248,218



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 315 - Animal Services

Organization Unit: Public Safety
Division: Animal Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571205	Principal Lease Agreements	6,779	0	0	0
572205	Interest Lease Agreements	249	0	0	0
Debt Service Total		7,028	0	0	0
Cost Center Expenditures Total		5,588,240	7,269,141	7,279,541	8,015,735



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

**Fund: 0010 - General Fund
Cost Center: 315 - Animal Services**

**Organization Unit: Public Safety
Division: Animal Services**

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
Current Positions						
10467	1202	Animal Services Director	1.00	1.00	1.00	124,031
10466	1203	Animal Center Manager	1.00	1.00	1.00	69,244
11982	1205	Program Manager	0.00	1.00	1.00	67,143
10468	1298	Animal Services Deputy Director	1.00	1.00	1.00	93,871
10469	2004	Animal Center Veterinarian	1.00	1.00	1.00	136,719
10470	2004	Animal Center Veterinarian	1.00	1.00	0.00	0
11983	2004	Animal Center Veterinarian	0.00	1.00	1.00	145,018
10471	2300	Animal Services Program Specialist	1.00	0.00	0.00	0
10471	2306	Animal Services Program Specialist	0.00	1.00	1.00	55,620
11839	3137	Animal Services Veterinary Technician	1.00	1.00	0.00	0
11840	3137	Animal Services Veterinary Technician	1.00	1.00	0.00	0
11841	3137	Animal Services Veterinary Technician	1.00	1.00	0.00	0
11984	3137	Animal Services Veterinary Technician	0.00	1.00	0.00	0
11985	3137	Animal Services Veterinary Technician	0.00	1.00	0.00	0
11839	3138	Animal Services Veterinary Technician	0.00	0.00	1.00	41,954
11840	3138	Animal Services Veterinary Technician	0.00	0.00	1.00	45,844
11841	3138	Animal Services Veterinary Technician	0.00	0.00	1.00	46,301
11985	3138	Animal Services Veterinary Technician	0.00	0.00	1.00	40,727
10472	4041	Animal Control Officer	1.00	1.00	1.00	33,135
10474	4041	Animal Control Officer	1.00	1.00	1.00	34,466
10475	4041	Animal Control Officer	1.00	1.00	1.00	41,039
10476	4041	Animal Control Officer	1.00	1.00	1.00	39,853
10477	4041	Animal Control Officer	1.00	1.00	1.00	34,133
10478	4041	Animal Control Officer	1.00	1.00	1.00	51,439
10479	4041	Animal Control Officer	1.00	1.00	1.00	34,466
10480	4041	Animal Control Officer	1.00	1.00	1.00	34,133
10481	4041	Animal Control Officer	1.00	1.00	1.00	33,135
10482	4041	Animal Control Officer	1.00	1.00	1.00	52,000
11775	4041	Animal Control Officer	1.00	1.00	1.00	41,455
11903	4041	Animal Control Officer	1.00	1.00	1.00	55,100
11904	4041	Animal Control Officer	1.00	1.00	1.00	40,248
10483	4042	Senior Animal Control Officer	1.00	1.00	1.00	54,351
10484	4042	Senior Animal Control Officer	1.00	1.00	1.00	53,789
10485	4043	Animal Control Supervisor	1.00	1.00	1.00	54,808
10486	4043	Animal Control Supervisor	1.00	1.00	1.00	71,365
10487	4044	Humane Investigator	1.00	1.00	1.00	71,261
10488	4044	Humane Investigator	1.00	1.00	1.00	58,136



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

Fund: 0010 - General Fund
Cost Center: 315 - Animal Services

Organization Unit: Public Safety
Division: Animal Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11703	4044	Humane Investigator	1.00	1.00	1.00	55,370
11928	4044	Humane Investigator	1.00	1.00	1.00	55,370
10473	4045	Animal Control Manager	1.00	1.00	1.00	80,060
10489	4047	Animal Control Representative	1.00	1.00	0.00	0
10490	4048	Animal Services Mitigation Specialist	1.00	0.00	0.00	0
10489	4049	Animal Control Representative	0.00	0.00	1.00	45,282
10491	5060	Animal Services Finance Specialist	1.00	1.00	1.00	59,260
11929	5071	Volunteer Coordinator	1.00	1.00	1.00	43,431
10490	5086	Program Coordinator	0.00	1.00	1.00	61,444
11986	5086	Program Coordinator	0.00	1.00	1.00	57,263
11987	5086	Program Coordinator	0.00	1.00	1.00	53,685
11988	5086	Program Coordinator	0.00	1.00	1.00	44,741
10492	6030	Department Dispatcher	1.00	1.00	1.00	48,298
11989	6030	Department Dispatcher	0.00	1.00	1.00	35,464
11774	6080	Animal Services Support Specialist	1.00	1.00	1.00	52,812
10493	6110	Administrative Manager	1.00	1.00	1.00	68,536
10494	6203	Animal Services Representative	1.00	1.00	0.00	0
10495	6203	Animal Services Representative	1.00	1.00	0.00	0
10496	6203	Animal Services Representative	1.00	1.00	0.00	0
10497	6203	Animal Services Representative	1.00	1.00	0.00	0
10494	6204	Animal Services Representative	0.00	0.00	1.00	37,024
10495	6204	Animal Services Representative	0.00	0.00	1.00	42,349
10496	6204	Animal Services Representative	0.00	0.00	1.00	38,127
10497	6204	Animal Services Representative	0.00	0.00	1.00	44,762
10501	8006	Senior Animal Care Technician	1.00	1.00	0.00	0
10502	8006	Senior Animal Care Technician	1.00	1.00	0.00	0
10503	8006	Senior Animal Care Technician	1.00	1.00	0.00	0
10504	8006	Senior Animal Care Technician	1.00	1.00	0.00	0
10498	8007	Animal Care Technician	1.00	1.00	0.00	0
10505	8007	Animal Care Technician	1.00	1.00	0.00	0
10506	8007	Animal Care Technician	1.00	1.00	0.00	0
10507	8007	Animal Care Technician	1.00	1.00	0.00	0
10508	8007	Animal Care Technician	1.00	1.00	0.00	0
10509	8007	Animal Care Technician	1.00	1.00	0.00	0
10510	8007	Animal Care Technician	1.00	1.00	0.00	0
10511	8007	Animal Care Technician	1.00	1.00	0.00	0
10499	8008	Animal Services Technician Supervisor	1.00	1.00	1.00	45,178
10500	8008	Animal Services Technician Supervisor	1.00	1.00	1.00	60,133
11990	8010	Kennel Technician	0.00	0.62	0.00	0
11991	8010	Kennel Technician	0.00	0.62	0.00	0
10512	8012	Animal Services Representative Supervisor	1.00	1.00	1.00	44,741
10498	8013	Animal Care Technician	0.00	0.00	1.00	31,200
10505	8013	Animal Care Technician	0.00	0.00	1.00	38,730



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 315 - Animal Services

Organization Unit: Public Safety
Division: Animal Services

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
10506	8013	Animal Care Technician	0.00	0.00	1.00	34,112
10507	8013	Animal Care Technician	0.00	0.00	1.00	32,136
10508	8013	Animal Care Technician	0.00	0.00	1.00	31,200
10509	8013	Animal Care Technician	0.00	0.00	1.00	32,136
10510	8013	Animal Care Technician	0.00	0.00	1.00	34,112
10511	8013	Animal Care Technician	0.00	0.00	1.00	32,136
11990	8017	Kennel Technician	0.00	0.00	0.62	19,344
11991	8017	Kennel Technician	0.00	0.00	0.62	19,344
10501	8028	Senior Animal Care Technician	0.00	0.00	1.00	39,604
10502	8028	Senior Animal Care Technician	0.00	0.00	1.00	44,845
10503	8028	Senior Animal Care Technician	0.00	0.00	1.00	45,303
10504	8028	Senior Animal Care Technician	0.00	0.00	1.00	39,604
11702	8036	Animal Services Maintenance Care Technician	1.00	1.00	0.00	0
11702	8040	Animal Services Maintenance Technician	0.00	0.00	1.00	49,463
Current Positions Total			58.00	67.24	65.24	
New Positions						
26100	5086	Program Coordinator	0.00	0.00	1.00	43,431
26101	8013	Animal Care Technician	0.00	0.00	1.00	31,200
New Positions Total			0.00	0.00	2.00	
Reclassified Positions						
10470	2007	Senior Shelter Veterinarian Salary Impact \$0	0.00	0.00	1.00	154,336
11984	4050	Veterinary Technician Supervisor Salary Impact \$1,601	0.00	0.00	1.00	56,118
Reclassified Positions Total			0.00	0.00	2.00	
Positions Total			58.00	67.24	69.24	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 315 - Animal Services

Organization Unit: Public Safety
Division: Animal Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Neuter Commuter Wrap Replacement - CF		12,420
Tractor with Loader - CF		59,227
Batwing Mower 15' - CF		28,535
Pickup Truck 3/4 ton 4x4 Replacement for P-242 - CF		74,018
Pickup Truck 3/4 ton 4x4 Replacement for P-252 - CF		74,018
564101 - Machinery and Equipment Total		248,218



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 317 - Code Enforcement

Organization Unit: Growth Management
Division: Code Enforcement

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	756,303	958,802	874,100	1,080,805
514101	Overtime	147	1,000	1,000	1,000
521101	FICA Taxes	54,306	73,442	73,442	82,779
522101	Retirement Contributions	108,362	137,403	137,403	159,285
523101	Health Insurance	185,176	227,232	227,232	255,840
523401	Life ADD LTD	5,047	6,444	6,444	7,260
524101	Workers Compensation	8,407	11,888	11,888	17,645
Personnel Total		1,117,748	1,416,211	1,331,509	1,604,614
Operating					
531109	Professional Services	13,707	16,560	17,160	17,560
534101	Contract Serv Other Misc	180,493	305,255	304,730	303,480
534115	Contract Serv Staff Leasing	0	45,526	45,526	0
540101	Travel and Per Diem	7,934	19,035	19,035	11,649
541101	Communication Services	13,042	26,930	26,930	30,211
542201	Postage and Freight	16,145	25,024	25,024	27,340
544101	Rentals and Leases Equipment	2,814	4,220	4,220	4,560
545101	Insurance Premiums	18,399	18,596	18,596	20,237
546301	Repairs and Maint Equipment	1,241	1,700	1,700	1,630
547101	Printing and Binding	2,423	4,869	4,869	3,580
549112	Other Current Charges Refunds	2,963	0	0	0
549120	Other Current Charges Clerk	4,636	9,155	11,580	17,555
549201	Advertising Legal	12,699	12,888	12,888	12,500
549990	Other Current Charges Misc Expenses	113	378	378	300
551101	Office Supplies	5,205	6,852	6,652	5,122
552101	Gasoline Oil and Lubricants	37,001	51,204	48,704	56,148
552106	Computer Software	5,424	5,828	6,008	7,415
552107	Clothing and Wearing Apparel	1,484	4,463	4,463	4,921
552108	Operating Supplies	4,019	9,885	8,566	8,285
552116	Operating Supplies Computer Hardware	1,159	6,340	7,679	17,810
552119	Operating Supplies PPE	488	700	700	750
554201	Dues and Memberships	1,135	1,605	1,605	2,140
555501	Training and Education	9,390	12,390	12,390	8,790
Operating Total		341,914	589,403	589,403	561,983
Capital					
562101	Building Improvements	56,829	0	0	0
564101	Machinery and Equipment	0	176,280	176,280	155,976
Capital Total		56,829	176,280	176,280	155,976
Debt Service					
571205	Principal Lease Agreements	320	0	0	0
572205	Interest Lease Agreements	4	0	0	0
Debt Service Total		324	0	0	0
Cost Center Expenditures Total		1,516,815	2,181,894	2,097,192	2,322,573



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

**Fund: 0010 - General Fund
Cost Center: 317 - Code Enforcement**

**Organization Unit: Growth Management
Division: Code Enforcement**

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
Current Positions						
10513	4000	Code Enforcement Officer	1.00	1.00	1.00	54,975
10514	4000	Code Enforcement Officer	1.00	1.00	1.00	48,277
10515	4000	Code Enforcement Officer	1.00	1.00	1.00	61,672
10516	4000	Code Enforcement Officer	1.00	1.00	1.00	54,538
10517	4000	Code Enforcement Officer	1.00	1.00	1.00	48,714
10518	4000	Code Enforcement Officer	1.00	1.00	1.00	68,516
10519	4000	Code Enforcement Officer	1.00	1.00	1.00	39,708
10520	4000	Code Enforcement Officer	1.00	1.00	1.00	43,618
10521	4000	Code Enforcement Officer	1.00	1.00	1.00	52,333
10522	4000	Code Enforcement Officer	1.00	1.00	1.00	32,136
11726	4000	Code Enforcement Officer	1.00	1.00	1.00	45,927
11854	4000	Code Enforcement Officer	1.00	1.00	1.00	39,479
10523	4032	Code Enforcement Supervisor	1.00	0.00	0.00	0
11992	4032	Code Enforcement Supervisor	0.00	1.00	1.00	56,930
11993	4032	Code Enforcement Supervisor	0.00	1.00	1.00	56,930
10523	4033	Code Enforcement Manager	0.00	1.00	1.00	89,378
10524	6006	Administrative Staff Assistant	1.00	1.00	1.00	58,012
10525	6021	Staff Assistant IV	1.00	1.00	1.00	44,367
11699	6024	Staff Assistant II	1.00	1.00	1.00	38,605
Current Positions Total			16.00	18.00	18.00	
New Positions						
26302	4000	Code Enforcement Officer	0.00	0.00	1.00	33,135
26303	6023	Staff Assistant III	0.00	0.00	1.00	41,122
New Positions Total			0.00	0.00	2.00	
Positions Total			16.00	18.00	20.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 317 - Code Enforcement

Organization Unit: Growth Management
Division: Code Enforcement
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Pickup Truck 1/2 ton 4x4 (Qty 2) - Replacements for P-222 and P-270		103,984
Pickup Truck 1/2 ton 4x4		51,992
564101 - Machinery and Equipment Total		155,976



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 320 - Planning and Zoning

Organization Unit: Growth Management
Division: Planning and Zoning

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	1,373,209	1,677,780	1,520,523	1,856,251
514101	Overtime	1,897	5,400	5,400	4,500
521101	FICA Taxes	103,783	128,790	128,790	142,374
522101	Retirement Contributions	203,144	246,773	246,773	280,847
523101	Health Insurance	248,325	309,288	309,288	338,988
523401	Life ADD LTD	9,076	11,265	11,265	12,469
524101	Workers Compensation	1,187	1,525	1,525	2,248
Personnel Total		1,940,621	2,380,821	2,223,564	2,637,677
Operating					
531109	Professional Services	152,439	345,000	736,959	591,650
534101	Contract Serv Other Misc	3,380	2,665	3,465	2,665
534115	Contract Serv Staff Leasing	36,582	45,526	49,776	45,526
540101	Travel and Per Diem	7,963	12,459	12,459	10,382
541101	Communication Services	2,415	2,640	2,640	2,700
542201	Postage and Freight	1,000	7,500	7,500	7,500
543102	Utility Services Waste Disposal	0	150	150	150
544101	Rentals and Leases Equipment	1,027	34,806	34,806	33,431
545101	Insurance Premiums	9,198	10,581	10,581	10,780
546301	Repairs and Maint Equipment	0	800	800	800
547101	Printing and Binding	4,462	14,166	9,116	9,770
548101	Promotional Activities	299	330	330	330
549112	Other Current Charges Refunds	1,055	8,800	8,800	2,000
549120	Other Current Charges Clerk	0	480	480	480
549201	Advertising Legal	14,414	21,023	21,023	21,023
549990	Other Current Charges Misc Expenses	4,832	1,210	1,210	1,210
551101	Office Supplies	5,596	5,512	5,512	5,512
552101	Gasoline Oil and Lubricants	1,269	1,404	1,404	1,300
552106	Computer Software	23,752	67,466	67,466	65,763
552107	Clothing and Wearing Apparel	1,050	1,740	1,740	1,890
552108	Operating Supplies	7,985	4,608	4,608	4,368
552116	Operating Supplies Computer Hardware	21,751	27,430	27,430	20,130
552119	Operating Supplies PPE	0	500	500	500
554101	Books Publications and Subscriptions	128	1,254	1,254	1,155
554201	Dues and Memberships	1,556	6,527	6,527	6,527
555501	Training and Education	8,127	13,833	13,833	12,333
Operating Total		310,280	638,410	1,030,369	859,875
Capital					
564101	Machinery and Equipment	0	0	0	25,000
569903	Lease Agreement Equipment	22,308	0	0	0
Capital Total		22,308	0	0	25,000
Debt Service					
571205	Principal Lease Agreements	14,946	0	0	0
571207	Principal Subscriptions	6,237	0	0	0
572205	Interest Lease Agreements	916	0	0	0
572207	Interest Subscriptions	187	0	0	0



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

**Fund: 0010 - General Fund
Cost Center: 320 - Planning and Zoning**

**Organization Unit: Growth Management
Division: Planning and Zoning**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
	Debt Service Total	<u>22,286</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Cost Center Expenditures Total	<u>2,295,495</u>	<u>3,019,231</u>	<u>3,253,933</u>	<u>3,522,552</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 320 - Planning and Zoning

Organization Unit: Growth Management
Division: Planning and Zoning

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11717	1071	Growth Services Deputy Director	1.00	1.00	1.00	99,944
10526	1253	Growth Services Director	1.00	1.00	1.00	126,215
10527	2028	Planner	1.00	1.00	0.00	0
10528	2028	Planner	1.00	1.00	1.00	88,400
10529	2028	Planner	1.00	1.00	1.00	58,636
10530	2028	Planner	1.00	1.00	1.00	64,106
11781	2028	Planner	1.00	1.00	1.00	68,495
11994	2028	Planner	0.00	1.00	1.00	65,188
10531	2059	Transportation Planner	1.00	1.00	1.00	93,434
10532	2151	Growth Services Development Review Coordinator	1.00	1.00	1.00	61,194
10541	3012	Zoning Manager	0.00	1.00	1.00	67,143
10534	3015	Zoning Technician	1.00	1.00	1.00	38,751
10535	3015	Zoning Technician	1.00	1.00	1.00	54,642
10536	3015	Zoning Technician	1.00	1.00	1.00	52,708
10537	3015	Zoning Technician	1.00	1.00	1.00	41,892
10538	3015	Zoning Technician	1.00	1.00	1.00	36,525
10539	3015	Zoning Technician	1.00	1.00	1.00	45,948
11727	3015	Zoning Technician	1.00	1.00	1.00	42,308
10541	3018	Planning and Zoning Supervisor	1.00	0.00	0.00	0
10533	3047	Growth Services Coordinator	1.00	1.00	1.00	72,904
10540	3067	Geographic Information Systems Technician Analyst	1.00	0.00	0.00	0
10540	3068	Geographic Information Systems Technician Analyst	0.00	1.00	0.00	0
10542	6006	Administrative Staff Assistant	1.00	1.00	1.00	42,474
10543	6021	Staff Assistant IV	1.00	1.00	1.00	41,039
10544	6021	Staff Assistant IV	1.00	1.00	1.00	44,949
11637	6023	Staff Assistant III	0.50	0.50	0.50	19,573
10545	6109	Growth Services Administrative Manager	1.00	1.00	1.00	65,146
Current Positions Total			23.50	24.50	22.50	
New Positions						
26305	2028	Planner	0.00	0.00	1.00	92,000
26306	3070	Development Review Technician	0.00	0.00	1.00	63,000
New Positions Total			0.00	0.00	2.00	
Reclassified Positions						
10527	2024	Senior Planner Salary Impact \$4,014	0.00	0.00	1.00	108,098
10540	3069	Geographic Information Systems Analyst Salary Impact \$7,279	0.00	0.00	1.00	55,204
Reclassified Positions Total			0.00	0.00	2.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 320 - Planning and Zoning

Organization Unit: Growth Management
Division: Planning and Zoning

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
			Positions			
Positions Total			23.50	24.50	26.50	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 320 - Planning and Zoning

Organization Unit: Growth Management
Division: Planning and Zoning
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Cubicle Systems (Qty 2)		25,000
564101 - Machinery and Equipment Total		<u>25,000</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 330 - Health

Organization Unit: Public Services
Division: Health Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531321	Prof Services Child Protection	65,100	70,000	70,000	70,000
531401	Hospital Care Services Indigent	36,589	250,000	250,000	150,000
534132	Contract Serv Mosq Control	0	20,000	20,000	20,000
Operating Total		101,689	340,000	340,000	240,000
Cost Center Expenditures Total		101,689	340,000	340,000	240,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 331 - Medicaid Hospitals Nursing Homes

Organization Unit: Public Services
Division: Health Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
549641	Medicaid Hospitals	6,652,682	7,576,766	7,576,766	8,999,442
	Operating Total	6,652,682	7,576,766	7,576,766	8,999,442
	Cost Center Expenditures Total	6,652,682	7,576,766	7,576,766	8,999,442



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 335 - Unclaimed Decedent Program

Organization Unit: Public Services
Division: Community Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	62,659	46,000	46,000	46,000
	Operating Total	62,659	46,000	46,000	46,000
	Cost Center Expenditures Total	62,659	46,000	46,000	46,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 336 - Other Human Services

Organization Unit: Public Services
Division: Grant Funded Community Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
581115	Aid to District School Board	7,490	0	0	0
581172	Aid to DSB Drivers Education	84,749	0	0	0
Grants & Aid Total		92,239	0	0	0
Cost Center Expenditures Total		92,239	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 337 - Assessments Public Assistance

Organization Unit: Public Works
Division: Municipal Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
549111	Other Current Charges and Obligations	21,702	25,000	25,000	25,000
	Operating Total	21,702	25,000	25,000	25,000
	Cost Center Expenditures Total	21,702	25,000	25,000	25,000



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

**Fund: 0010 - General Fund
Cost Center: 340 - Community Services**

**Organization Unit: Public Services
Division: Community Services**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	1,378	180,785	180,785	179,836
521101	FICA Taxes	220	13,891	13,891	13,905
522101	Retirement Contributions	-5	24,745	24,745	25,496
523101	Health Insurance	-502	36,667	36,667	37,391
523401	Life ADD LTD	818	1,219	1,219	1,220
524101	Workers Compensation	113	166	166	220
Personnel Total		2,022	257,473	257,473	258,068
Operating					
534101	Contract Serv Other Misc	80,134	50,000	49,000	73,249
540101	Travel and Per Diem	5,221	6,000	9,000	6,834
541101	Communication Services	3,603	5,568	4,718	5,500
542201	Postage and Freight	1,003	2,500	265	1,200
544101	Rentals and Leases Equipment	1,744	10,500	7,500	6,500
545101	Insurance Premiums	8,053	8,922	8,922	8,985
547101	Printing and Binding	212	1,800	1,800	1,790
548101	Promotional Activities	1,537	5,900	6,150	3,500
549201	Advertising Legal	1,643	5,000	500	4,000
549990	Other Current Charges Misc Expenses	2,329	0	0	0
551101	Office Supplies	4,383	9,900	9,900	6,000
552101	Gasoline Oil and Lubricants	1,737	2,400	2,400	2,000
552106	Computer Software	10,891	15,000	13,800	15,000
552107	Clothing and Wearing Apparel	195	400	900	400
552108	Operating Supplies	956	1,000	5,059	5,000
552116	Operating Supplies Computer Hardware	10,518	9,900	17,250	9,900
554201	Dues and Memberships	8,210	8,000	5,626	8,000
555501	Training and Education	6,321	9,000	9,000	8,000
Operating Total		148,690	151,790	151,790	165,858
Debt Service					
571205	Principal Lease Agreements	3,359	0	0	0
572205	Interest Lease Agreements	170	0	0	0
Debt Service Total		3,529	0	0	0
Grants & Aid					
583236	Grants and Aid LIWAP	2,100	0	10,289	0
Grants & Aid Total		2,100	0	10,289	0
Cost Center Expenditures Total		156,341	409,263	419,552	423,926



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 340 - Community Services

Organization Unit: Public Services
Division: Community Services

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10546	1041	Community Services Director	1.00	1.00	1.00	130,853
11767	1059	Community Services Assistant Director	1.00	1.00	1.00	93,788
10548	1213	Program Grant Manager	1.00	1.00	1.00	82,992
11995	1213	Program Grant Manager	0.00	1.00	1.00	69,743
10549	1307	Community Development Ambassador	1.00	1.00	1.00	81,599
10551	3095	Projects Coordinator II	1.00	1.00	1.00	51,730
10554	5075	Housing Grant Manager	1.00	1.00	1.00	78,104
10547	5151	Client Services Specialist	1.00	1.00	1.00	45,989
10553	5151	Client Services Specialist	1.00	1.00	1.00	49,525
10555	5151	Client Services Specialist	1.00	1.00	1.00	31,200
11381	5151	Client Services Specialist	1.00	1.00	1.00	50,940
11930	5151	Client Services Specialist	1.00	1.00	1.00	39,458
11931	5151	Client Services Specialist	1.00	1.00	1.00	31,200
10550	6023	Staff Assistant III	1.00	1.00	1.00	46,696
11637	6023	Staff Assistant III	0.50	0.50	0.50	19,573
10552	6073	Budget and Administrative Coordinator	1.00	0.00	0.00	0
10552	6088	Budget and Administrative Coordinator	0.00	1.00	1.00	40,581
11860	6228	Community Services Compliance Monitor	1.00	1.00	1.00	40,581
11713	6803	Continuum of Care Manager	1.00	1.00	1.00	65,188
11753	6805	Continuum of Care Program Coordinator	1.00	1.00	1.00	45,573
Current Positions Total			17.50	18.50	18.50	
Positions Total			17.50	18.50	18.50	



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

**Fund: 0010 - General Fund
Cost Center: 360 - Parks and Recreation**

**Organization Unit: Public Services
Division: Parks and Recreation**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	2,428,583	2,766,609	2,766,609	2,917,616
514101	Overtime	19,765	33,000	25,322	33,000
521101	FICA Taxes	177,145	214,227	213,640	225,774
522101	Retirement Contributions	330,837	381,615	380,568	413,994
523101	Health Insurance	574,961	681,696	681,696	690,768
523401	Life ADD LTD	15,968	18,584	18,584	19,603
524101	Workers Compensation	35,458	39,466	39,313	57,002
Personnel Total		3,582,717	4,135,197	4,125,732	4,357,757
Operating					
531109	Professional Services	600	1,500	101,500	1,500
534101	Contract Serv Other Misc	374,116	448,867	439,367	456,327
540101	Travel and Per Diem	6,213	17,154	17,154	15,431
541101	Communication Services	49,313	61,421	61,421	70,462
542201	Postage and Freight	209	500	500	500
543101	Utility Services Electric Water Sewer	189,315	209,616	209,616	226,996
543102	Utility Services Waste Disposal	48,185	53,044	53,044	53,435
544101	Rentals and Leases Equipment	15,843	21,250	22,535	21,953
544301	Rentals and Leases Land	600	8,873	9,173	9,933
545101	Insurance Premiums	214,098	224,135	224,135	217,915
546101	Repairs and Maint Bldgs and Grounds	306,231	308,130	355,130	338,498
546301	Repairs and Maint Equipment	13,488	18,616	18,316	18,616
547101	Printing and Binding	25,204	21,867	25,465	20,155
548101	Promotional Activities	43,606	57,699	57,699	57,699
549990	Other Current Charges Misc Expenses	2,464	7,159	7,159	3,237
551101	Office Supplies	6,525	8,607	8,607	9,040
552101	Gasoline Oil and Lubricants	107,049	116,521	116,521	113,847
552106	Computer Software	28,661	29,099	38,599	42,923
552107	Clothing and Wearing Apparel	19,347	23,133	23,133	27,590
552108	Operating Supplies	270,544	285,020	280,137	302,469
552116	Operating Supplies Computer Hardware	13,164	17,785	17,785	19,970
552119	Operating Supplies PPE	5,853	7,150	7,150	7,150
554101	Books Publications and Subscriptions	277	656	656	1,056
554201	Dues and Memberships	4,245	6,458	6,458	5,800
555501	Training and Education	11,069	17,823	17,823	17,973
Operating Total		1,756,219	1,972,083	2,119,083	2,060,475
Capital					
569903	Lease Agreement Equipment	3,320	0	0	0
Capital Total		3,320	0	0	0
Debt Service					
571205	Principal Lease Agreements	7,419	0	0	0
571207	Principal Subscriptions	5,857	0	0	0
572205	Interest Lease Agreements	163	0	0	0
572207	Interest Subscriptions	508	0	0	0
Debt Service Total		13,947	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 360 - Parks and Recreation

Organization Unit: Public Services
Division: Parks and Recreation

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
582101	Aid to Private Organizations	2,500	10,000	10,000	10,000
	Grants & Aid Total	2,500	10,000	10,000	10,000
	Cost Center Expenditures Total	5,358,703	6,117,280	6,254,815	6,428,232



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 360 - Parks and Recreation

Organization Unit: Public Services
Division: Parks and Recreation

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10556	1048	Parks Recreation Director	1.00	1.00	1.00	139,111
10557	1131	Operations Manager	1.00	1.00	1.00	85,696
10567	1137	Athletic Facilities Superintendent	1.00	1.00	1.00	67,392
11996	1149	Park Operations Supervisor	0.00	1.00	1.00	71,968
10558	1288	Parks and Recreation Assistant Director	1.00	1.00	1.00	110,760
10561	1305	Recreation Supervisor	1.00	1.00	1.00	49,733
10562	1305	Recreation Supervisor	1.00	1.00	1.00	68,620
10586	2054	Athletic Supervisor	1.00	1.00	1.00	54,892
10573	2064	Parks and Recreation Fiscal Manager	0.00	1.00	1.00	57,492
10559	2118	Project Assistant	1.00	1.00	1.00	54,455
11932	2118	Project Assistant	1.00	1.00	1.00	40,581
11842	3024	Parks Irrigation Technician	1.00	1.00	0.00	0
11842	3025	Parks Irrigation Technician	0.00	0.00	1.00	51,688
10560	3048	Parks Designer	1.00	1.00	1.00	63,149
10568	3103	Parks and Natural Resources Specialist	1.00	1.00	0.00	0
10568	3110	Parks and Natural Resources Specialist	0.00	0.00	1.00	43,431
10563	3200	Recreation Manager	1.00	1.00	1.00	69,701
10564	4025	Park Ranger	1.00	1.00	1.00	58,698
10565	4025	Park Ranger	1.00	1.00	1.00	54,808
10566	4025	Park Ranger	1.00	1.00	1.00	66,831
10569	4026	Parks Operations Specialist	1.00	0.00	0.00	0
10570	4026	Parks Operations Specialist	1.00	0.00	0.00	0
10569	4027	Parks Operations Specialist	0.00	1.00	1.00	48,423
10570	4027	Parks Operations Specialist	0.00	1.00	1.00	51,418
10571	4046	Sports Field Specialist	1.00	1.00	1.00	59,468
10572	5033	Administrative Services Coordinator	1.00	0.00	0.00	0
10572	5034	Administrative Services Coordinator	0.00	1.00	0.00	0
11721	5077	Community Engagement Coordinator	0.00	1.00	1.00	51,688
11721	5084	Community Engagement Coordinator	1.00	0.00	0.00	0
11704	5202	Sports Coordinator	0.00	1.00	1.00	51,959
11704	5218	Sports Coordinator	1.00	0.00	0.00	0
10573	6006	Administrative Staff Assistant	1.00	0.00	0.00	0
11933	6021	Staff Assistant IV	1.00	1.00	1.00	41,039
11705	6205	Customer Service Specialist	1.00	1.00	1.00	43,140
10574	8045	Athletic Field Services Technician	1.00	1.00	0.00	0
10577	8045	Athletic Field Services Technician	1.00	1.00	0.00	0
10578	8045	Athletic Field Services Technician	1.00	1.00	0.00	0
10588	8045	Athletic Field Services Technician	1.00	1.00	0.00	0
10596	8045	Athletic Field Services Technician	1.00	1.00	0.00	0
11788	8045	Athletic Field Services Technician	1.00	1.00	0.00	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 360 - Parks and Recreation

Organization Unit: Public Services
Division: Parks and Recreation

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10574	8046	Athletic Field Services Technician	0.00	0.00	1.00	34,799
10577	8046	Athletic Field Services Technician	0.00	0.00	1.00	47,653
10578	8046	Athletic Field Services Technician	0.00	0.00	1.00	48,839
10588	8046	Athletic Field Services Technician	0.00	0.00	1.00	38,127
10596	8046	Athletic Field Services Technician	0.00	0.00	1.00	39,999
11788	8046	Athletic Field Services Technician	0.00	0.00	1.00	39,167
10575	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10576	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10579	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10580	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10581	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10582	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10583	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10584	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10585	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10587	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10589	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10590	8059	Park Maintenance Technician	0.75	0.75	0.00	0
10592	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10593	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10594	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10595	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10597	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10950	8059	Park Maintenance Technician	1.00	1.00	0.00	0
11779	8059	Park Maintenance Technician	1.00	1.00	0.00	0
11787	8059	Park Maintenance Technician	1.00	1.00	0.00	0
11848	8059	Park Maintenance Technician	1.00	1.00	0.00	0
11952	8059	Park Maintenance Technician	1.00	1.00	0.00	0
10575	8060	Park Maintenance Technician	0.00	0.00	1.00	38,813
10576	8060	Park Maintenance Technician	0.00	0.00	1.00	40,394
10579	8060	Park Maintenance Technician	0.00	0.00	1.00	33,301
10580	8060	Park Maintenance Technician	0.00	0.00	1.00	43,348
10581	8060	Park Maintenance Technician	0.00	0.00	1.00	32,324
10582	8060	Park Maintenance Technician	0.00	0.00	1.00	38,460
10583	8060	Park Maintenance Technician	0.00	0.00	1.00	47,237
10584	8060	Park Maintenance Technician	0.00	0.00	1.00	47,736
10585	8060	Park Maintenance Technician	0.00	0.00	1.00	45,157
10587	8060	Park Maintenance Technician	0.00	0.00	1.00	42,120
10589	8060	Park Maintenance Technician	0.00	0.00	1.00	41,621
10590	8060	Park Maintenance Technician	0.00	0.00	0.75	29,984
10592	8060	Park Maintenance Technician	0.00	0.00	1.00	36,962
10593	8060	Park Maintenance Technician	0.00	0.00	1.00	33,634
10594	8060	Park Maintenance Technician	0.00	0.00	1.00	47,757
10595	8060	Park Maintenance Technician	0.00	0.00	1.00	36,400
10597	8060	Park Maintenance Technician	0.00	0.00	1.00	38,460
10950	8060	Park Maintenance Technician	0.00	0.00	1.00	49,671
11779	8060	Park Maintenance Technician	0.00	0.00	1.00	38,064
11787	8060	Park Maintenance Technician	0.00	0.00	1.00	39,604
11848	8060	Park Maintenance Technician	0.00	0.00	1.00	32,324



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 360 - Parks and Recreation

Organization Unit: Public Services
Division: Parks and Recreation

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11952	8060	Park Maintenance Technician	0.00	0.00	1.00	33,634
Current Positions Total			52.75	53.75	52.75	
Reclassified Positions						
10572	6110	Administrative Manager Salary Impact \$4,617	0.00	0.00	1.00	70,720
Reclassified Positions Total			0.00	0.00	1.00	
Positions Total			52.75	53.75	53.75	



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

Fund: 0010 - General Fund
Cost Center: 361 - Other Recreation Programs

Organization Unit: Public Services
Division: Parks and Recreation

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	37,595	37,669	37,669	45,844
513101	Other Salaries and Wages	17,760	47,040	47,040	40,000
514101	Overtime	122	420	420	420
521101	FICA Taxes	4,207	6,517	6,517	6,603
522101	Retirement Contributions	5,094	5,193	5,193	6,493
523101	Health Insurance	12,624	12,624	12,624	12,792
523401	Life ADD LTD	251	253	253	309
524101	Workers Compensation	802	759	759	1,255
Personnel Total		78,455	110,475	110,475	113,716
Operating					
534101	Contract Serv Other Misc	0	3,500	3,500	3,500
540101	Travel and Per Diem	0	700	700	700
544101	Rentals and Leases Equipment	0	3,500	3,500	0
547101	Printing and Binding	0	515	515	515
548101	Promotional Activities	2,075	2,400	2,400	1,400
552101	Gasoline Oil and Lubricants	0	100	100	100
552108	Operating Supplies	30,840	29,894	29,894	32,200
554201	Dues and Memberships	125	100	100	100
555501	Training and Education	1,562	1,855	1,855	1,855
Operating Total		34,602	42,564	42,564	40,370
Capital					
563101	Improvements Other than Buildings	5,004	30,541	30,541	30,541
563102	Improvements CIP	0	1,259,065	1,759,065	955,942
Capital Total		5,004	1,289,606	1,789,606	986,483
Cost Center Expenditures Total		118,061	1,442,645	1,942,645	1,140,569



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 361 - Other Recreation Programs

Organization Unit: Public Services
Division: Parks and Recreation

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
Current Positions						
10598	8037	Recreation Leader	1.00	1.00	1.00	39,916
Current Positions Total			1.00	1.00	1.00	
Positions Total			1.00	1.00	1.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 361 - Other Recreation Programs

Organization Unit: Public Services
Division: Parks and Recreation
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563101 - Improvements Other than Buildings		
Rotary Fiber Improvement Project - CF		30,541
563101 - Improvements Other than Buildings Total		30,541
563102 - Improvements CIP		
PRC000031 Heagy Burry Boat Ramp - CF		197,835
PRC202006 Ray Wayside Site Improvements - CF		289,801
PRC202201 Rotary Field Improvements - CF		468,306
563102 - Improvements CIP Total		955,942



Marion County Board of County Commissioners Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 363 - Belleview Sportsplex

Organization Unit: Public Services
Division: Parks and Recreation

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	78,402	88,380	88,380	92,099
513101	Other Salaries and Wages	0	19,120	19,120	19,120
514101	Overtime	6,248	8,000	15,678	8,000
521101	FICA Taxes	6,361	8,841	9,428	9,124
522101	Retirement Contributions	11,422	13,139	14,186	14,045
523101	Health Insurance	25,248	25,248	25,248	25,584
523401	Life ADD LTD	523	595	595	621
524101	Workers Compensation	1,663	1,919	2,072	2,714
Personnel Total		129,867	165,242	174,707	171,307
Operating					
534101	Contract Serv Other Misc	32,957	38,027	38,027	39,559
541101	Communication Services	1,989	2,425	2,425	2,545
543101	Utility Services Electric Water Sewer	8,659	10,839	10,839	12,353
543102	Utility Services Waste Disposal	0	2,000	2,000	2,000
544101	Rentals and Leases Equipment	226	412	512	412
545101	Insurance Premiums	1,419	1,545	1,545	1,519
546101	Repairs and Maint Bldgs and Grounds	70,247	57,051	84,051	69,411
546301	Repairs and Maint Equipment	424	3,123	3,023	3,123
552101	Gasoline Oil and Lubricants	6,499	5,090	5,090	6,900
552107	Clothing and Wearing Apparel	0	730	730	880
552108	Operating Supplies	15,731	26,670	26,670	26,670
552119	Operating Supplies PPE	157	530	530	530
Operating Total		138,308	148,442	175,442	165,902
Capital					
563101	Improvements Other than Buildings	0	300,000	273,000	323,000
564101	Machinery and Equipment	33,445	0	0	0
Capital Total		33,445	300,000	273,000	323,000
Cost Center Expenditures Total		301,620	613,684	623,149	660,209



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 363 - Belleview Sportsplex

Organization Unit: Public Services
Division: Parks and Recreation

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10599	8045	Athletic Field Services Technician	1.00	1.00	0.00	0
10600	8045	Athletic Field Services Technician	1.00	1.00	0.00	0
10599	8046	Athletic Field Services Technician	0.00	0.00	1.00	40,581
10600	8046	Athletic Field Services Technician	0.00	0.00	1.00	39,978
Current Positions Total			2.00	2.00	2.00	
Positions Total			2.00	2.00	2.00	



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

**Fund: 0010 - General Fund
Cost Center: 363 - Belleview Sportsplex**

**Organization Unit: Public Services
Division: Parks and Recreation**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563101 - Improvements Other than Buildings		
Belleview Park Improvements		50,000
Belleview Sportsplex Improvements - CF		273,000
563101 - Improvements Other than Buildings Total		323,000



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

Fund: 0010 - General Fund
Cost Center: 370 - Southeastern Livestock Pavilion

Organization Unit: Public Services
Division: Southeastern Livestock Pavilion
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	370,952	406,747	406,747	417,334
514101	Overtime	8,572	13,540	13,540	13,540
521101	FICA Taxes	27,544	32,161	32,161	32,972
522101	Retirement Contributions	51,206	57,289	57,289	60,457
523101	Health Insurance	77,872	100,992	100,992	102,336
523401	Life ADD LTD	2,459	2,734	2,734	2,805
524101	Workers Compensation	7,104	8,195	8,195	11,911
Personnel Total		545,709	621,658	621,658	641,355
Operating					
534101	Contract Serv Other Misc	692	719	1,469	2,080
540101	Travel and Per Diem	1,596	5,865	2,865	1,865
541101	Communication Services	4,236	12,963	12,963	9,185
542201	Postage and Freight	0	100	100	100
543101	Utility Services Electric Water Sewer	96,828	110,000	110,000	112,000
543102	Utility Services Waste Disposal	18,641	20,000	20,000	20,000
544101	Rentals and Leases Equipment	659	4,060	4,060	4,060
545101	Insurance Premiums	30,734	41,241	41,241	32,513
546101	Repairs and Maint Bldgs and Grounds	23,975	21,411	21,411	25,911
546301	Repairs and Maint Equipment	7,746	40,262	40,262	13,611
547101	Printing and Binding	116	6,500	1,508	2,000
548101	Promotional Activities	1,615	2,000	1,250	1,600
549990	Other Current Charges Misc Expenses	3,731	4,000	4,000	4,000
551101	Office Supplies	217	1,313	1,313	750
552101	Gasoline Oil and Lubricants	5,383	8,544	8,544	8,544
552106	Computer Software	5,447	6,876	8,941	9,765
552107	Clothing and Wearing Apparel	3,237	3,500	3,500	3,500
552108	Operating Supplies	26,814	39,265	47,257	45,300
552116	Operating Supplies Computer Hardware	158	354	354	3,660
552119	Operating Supplies PPE	209	800	800	500
552310	Merchandise for Resale	16,874	28,825	28,825	26,500
554201	Dues and Memberships	350	962	962	410
555501	Training and Education	600	4,500	2,435	2,000
Operating Total		249,858	364,060	364,060	329,854
Capital					
564101	Machinery and Equipment	67,826	11,287	11,287	30,220
Capital Total		67,826	11,287	11,287	30,220
Debt Service					
571207	Principal Subscriptions	242	0	0	0
572207	Interest Subscriptions	8	0	0	0
Debt Service Total		250	0	0	0
Cost Center Expenditures Total		863,643	997,005	997,005	1,001,429



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 370 - Southeastern Livestock Pavilion

Organization Unit: Public Services
Division: Southeastern Livestock Pavilion
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10601	1124	Livestock Pavilion Manager	1.00	1.00	1.00	60,924
10607	1204	SELP Facilities Management Supervisor	1.00	1.00	1.00	74,714
10602	6021	Staff Assistant IV	1.00	1.00	1.00	48,880
10603	8039	Event Service Specialist	1.00	1.00	0.00	0
10604	8039	Event Service Specialist	1.00	1.00	0.00	0
10605	8039	Event Service Specialist	1.00	1.00	0.00	0
10606	8039	Event Service Specialist	1.00	1.00	0.00	0
11934	8039	Event Service Specialist	1.00	1.00	0.00	0
10603	8047	Event Service Specialist	0.00	0.00	1.00	53,373
10604	8047	Event Service Specialist	0.00	0.00	1.00	43,826
10605	8047	Event Service Specialist	0.00	0.00	1.00	32,324
10606	8047	Event Service Specialist	0.00	0.00	1.00	41,621
11934	8047	Event Service Specialist	0.00	0.00	1.00	38,522
Current Positions Total			8.00	8.00	8.00	
Positions Total			8.00	8.00	8.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 370 - Southeastern Livestock Pavilion

Organization Unit: Public Services
Division: Southeastern Livestock Pavilion
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
72" Mower - Replacement for MO-40		14,722
ATV Side by Side - Replacement for ATV-22		15,498
564101 - Machinery and Equipment Total		30,220



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

Fund: 0010 - General Fund
Cost Center: 372 - Cooperative Extension Service

Organization Unit: Public Services
Division: Cooperative Extension Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	593,265	637,356	637,356	708,573
521101	FICA Taxes	42,961	48,771	48,771	54,222
522101	Retirement Contributions	82,713	90,616	90,616	97,837
523101	Health Insurance	101,146	201,984	201,984	204,672
523401	Life ADD LTD	3,961	4,287	4,287	4,763
524101	Workers Compensation	489	581	581	861
Personnel Total		824,535	983,595	983,595	1,070,928
Operating					
534101	Contract Serv Other Misc	4,385	7,000	7,000	6,484
534115	Contract Serv Staff Leasing	2,844	0	0	0
540101	Travel and Per Diem	4,165	6,900	6,900	7,080
541101	Communication Services	6,594	9,615	9,540	8,820
542201	Postage and Freight	74	75	75	75
543101	Utility Services Electric Water Sewer	58,282	69,810	69,810	65,580
543102	Utility Services Waste Disposal	390	750	750	780
544101	Rentals and Leases Equipment	2,486	10,200	10,200	11,568
545101	Insurance Premiums	19,956	21,326	21,326	21,263
546101	Repairs and Maint Bldgs and Grounds	33,917	18,570	18,570	31,220
547101	Printing and Binding	70	0	0	0
548101	Promotional Activities	3,667	3,583	3,583	2,015
549990	Other Current Charges Misc Expenses	4,297	1,245	1,245	1,320
551101	Office Supplies	5,159	7,680	7,680	7,680
552101	Gasoline Oil and Lubricants	4,520	7,196	7,196	7,069
552106	Computer Software	1,627	2,188	2,188	1,600
552107	Clothing and Wearing Apparel	1,164	940	940	765
552108	Operating Supplies	9,555	10,930	10,930	4,230
552116	Operating Supplies Computer Hardware	5,033	8,420	8,495	8,225
554101	Books Publications and Subscriptions	416	475	475	475
554201	Dues and Memberships	2,851	3,360	3,360	3,300
555501	Training and Education	1,435	2,250	2,250	2,250
Operating Total		172,887	192,513	192,513	191,799
Capital					
564101	Machinery and Equipment	29,396	13,380	0	13,045
569903	Lease Agreement Equipment	9,078	0	0	0
Capital Total		38,474	13,380	0	13,045
Debt Service					
571205	Principal Lease Agreements	3,999	0	0	0
572205	Interest Lease Agreements	56	0	0	0
Debt Service Total		4,055	0	0	0
Grants & Aid					
582101	Aid to Private Organizations	20,200	20,200	20,200	20,200
Grants & Aid Total		20,200	20,200	20,200	20,200



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 372 - Cooperative Extension Service

Organization Unit: Public Services
Division: Cooperative Extension Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Cost Center Expenditures Total		<u>1,060,151</u>	<u>1,209,688</u>	<u>1,196,308</u>	<u>1,295,972</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 372 - Cooperative Extension Service

Organization Unit: Public Services
Division: Cooperative Extension Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10608	1051	County Extension Director	1.00	1.00	1.00	48,860
10609	2066	Cooperative Extension State County	1.00	1.00	1.00	27,144
10611	2066	Cooperative Extension State County	1.00	1.00	1.00	30,764
10612	2066	Cooperative Extension State County	1.00	1.00	0.00	0
10613	2066	Cooperative Extension State County	1.00	1.00	1.00	34,404
10614	2066	Cooperative Extension State County	1.00	1.00	1.00	26,500
10615	2066	Cooperative Extension State County	1.00	1.00	1.00	29,412
10616	2066	Cooperative Extension State County	1.00	1.00	1.00	74,152
10617	2066	Cooperative Extension State County	1.00	1.00	1.00	33,239
10618	2066	Cooperative Extension State County	1.00	1.00	1.00	72,592
11719	2066	Cooperative Extension State County	1.00	1.00	1.00	37,295
10619	5038	Extension Program Assistant	1.00	1.00	1.00	42,640
10620	5038	Extension Program Assistant	1.00	1.00	1.00	45,407
10622	5038	Extension Program Assistant	1.00	1.00	1.00	42,224
10623	5038	Extension Program Assistant	1.00	1.00	1.00	39,146
10621	6073	Budget and Administrative Coordinator	1.00	0.00	0.00	0
10621	6088	Budget and Administrative Coordinator	0.00	1.00	1.00	49,359
Current Positions Total			16.00	16.00	15.00	
Salary and FTE Adjustments						
10612	2066	Cooperative Extension State County Salary Impact \$1,183	0.00	0.00	1.00	39,747
Salary and FTE Adjustments Total			0.00	0.00	1.00	
Positions Total			16.00	16.00	16.00	



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

Fund: 0010 - General Fund
Cost Center: 372 - Cooperative Extension Service

Organization Unit: Public Services
Division: Cooperative Extension Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Pickup Truck 1/2 ton 4x4 - Replacement for AG-10 with Building Dept. P-390		13,045
564101 - Machinery and Equipment Total		13,045



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 375 - Marion County Public Library
System

Organization Unit: Public Services
Division: Public Library System

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	5,041,172	5,982,181	5,982,181	6,638,796
521101	FICA Taxes	367,327	457,764	457,764	507,992
522101	Retirement Contributions	689,279	815,427	815,427	949,900
523101	Health Insurance	1,002,229	1,338,144	1,338,144	1,483,872
523401	Life ADD LTD	31,466	38,114	38,114	42,879
524101	Workers Compensation	5,689	6,857	6,857	9,869
Personnel Total		7,137,162	8,638,487	8,638,487	9,633,308
Operating					
534101	Contract Serv Other Misc	291,677	348,263	348,263	390,438
541101	Communication Services	85,461	100,708	100,708	103,211
542201	Postage and Freight	199	450	450	350
543101	Utility Services Electric Water Sewer	227,581	326,900	326,900	295,550
543102	Utility Services Waste Disposal	9,149	11,500	11,500	11,500
544101	Rentals and Leases Equipment	2,562	24,869	24,869	24,116
544401	Rentals and Leases Buildings	12,948	17,949	17,949	18,409
545101	Insurance Premiums	94,775	105,590	105,590	95,669
546301	Repairs and Maint Equipment	1,643	4,000	4,000	4,150
547101	Printing and Binding	2,241	8,000	8,000	4,400
549112	Other Current Charges Refunds	256	500	500	500
549990	Other Current Charges Misc Expenses	83	0	0	0
551101	Office Supplies	21,110	22,875	22,875	21,000
552101	Gasoline Oil and Lubricants	4,283	6,250	6,250	5,250
552106	Computer Software	391,061	397,710	452,710	349,330
552108	Operating Supplies	74,322	132,000	132,000	72,800
552116	Operating Supplies Computer Hardware	114,339	45,250	45,250	85,740
554101	Books Publications and Subscriptions	5,489	5,744	5,744	3,800
554201	Dues and Memberships	3,000	3,000	3,000	3,000
555501	Training and Education	1,300	0	0	0
Operating Total		1,343,479	1,561,558	1,616,558	1,489,213
Capital					
564101	Machinery and Equipment	40,982	0	0	49,162
566101	Books Publications and Library Materials	426,874	665,000	610,000	665,000
Capital Total		467,856	665,000	610,000	714,162
Debt Service					
571205	Principal Lease Agreements	15,208	0	0	0
571207	Principal Subscriptions	26,695	0	0	0
572205	Interest Lease Agreements	96	0	0	0
572207	Interest Subscriptions	805	0	0	0
Debt Service Total		42,804	0	0	0
Non-Operating					
599308	Reserve for Book Endowment	0	671,444	671,444	671,444
Non-Operating Total		0	671,444	671,444	671,444



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 375 - Marion County Public Library
System

Organization Unit: Public Services
Division: Public Library System

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Cost Center Expenditures Total		8,991,301	11,536,489	11,536,489	12,508,127



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

Fund: 0010 - General Fund
Cost Center: 375 - Marion County Public Library
System

Organization Unit: Public Services
Division: Public Library System

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10624	1057	Library Director	1.00	1.00	1.00	136,968
10625	1157	Assistant Library Director	1.00	1.00	1.00	97,344
10626	1198	Library Division Manager	1.00	1.00	1.00	71,573
10627	1198	Library Division Manager	1.00	1.00	1.00	67,039
10628	1286	Senior Library Division Manager	1.00	1.00	1.00	85,197
10629	1286	Senior Library Division Manager	1.00	1.00	1.00	86,362
10660	2010	Technology Librarian	0.00	0.00	1.00	53,207
10664	2010	Technology Librarian	1.00	1.00	1.00	72,717
10630	2074	Branch Library Supervisor II	1.00	1.00	1.00	65,500
10631	2074	Branch Library Supervisor II	1.00	1.00	1.00	65,500
10673	2074	Branch Library Supervisor II	1.00	1.00	1.00	62,900
11745	2074	Branch Library Supervisor II	1.00	1.00	1.00	48,631
11790	2074	Branch Library Supervisor II	1.00	1.00	1.00	55,100
11997	2074	Branch Library Supervisor II	0.00	1.00	1.00	49,733
10632	2075	Public Services Librarian I	1.00	1.00	1.00	60,612
10633	2075	Public Services Librarian I	1.00	1.00	1.00	54,725
10634	2075	Public Services Librarian I	1.00	1.00	1.00	48,340
10635	2075	Public Services Librarian I	1.00	1.00	1.00	56,743
10636	2075	Public Services Librarian I	1.00	1.00	1.00	57,284
10637	2075	Public Services Librarian I	1.00	1.00	1.00	54,205
10638	2075	Public Services Librarian I	1.00	1.00	1.00	48,340
10640	2075	Public Services Librarian I	1.00	1.00	1.00	59,447
10641	2075	Public Services Librarian I	1.00	1.00	1.00	58,095
10642	2075	Public Services Librarian I	1.00	1.00	1.00	56,743
10643	2075	Public Services Librarian I	1.00	1.00	1.00	51,792
10644	2075	Public Services Librarian I	1.00	1.00	1.00	49,754
10645	2075	Public Services Librarian I	1.00	1.00	1.00	61,839
10646	2075	Public Services Librarian I	1.00	1.00	1.00	60,612
10648	2075	Public Services Librarian I	1.00	1.00	1.00	51,293
10649	2075	Public Services Librarian I	1.00	1.00	1.00	52,645
12044	2075	Public Services Librarian I	0.00	0.00	1.00	46,468
12045	2075	Public Services Librarian I	0.00	0.00	1.00	46,468
12046	2075	Public Services Librarian I	0.00	0.00	1.00	46,468
12047	2075	Public Services Librarian I	0.00	0.00	1.00	46,468
12048	2075	Public Services Librarian I	0.00	0.00	1.00	46,468
10650	2076	Public Services Librarian II	1.00	1.00	1.00	59,010
10651	2076	Public Services Librarian II	1.00	1.00	1.00	63,045
10652	2076	Public Services Librarian II	1.00	1.00	1.00	59,509
10653	2076	Public Services Librarian II	1.00	1.00	1.00	49,733
10654	2076	Public Services Librarian II	1.00	1.00	1.00	51,730
10655	2076	Public Services Librarian II	1.00	1.00	1.00	58,594
10656	2076	Public Services Librarian II	1.00	1.00	1.00	58,157
10657	2076	Public Services Librarian II	1.00	1.00	1.00	51,730
10658	2076	Public Services Librarian II	1.00	1.00	1.00	60,632
10690	2076	Public Services Librarian II	1.00	1.00	1.00	53,332
10693	2076	Public Services Librarian II	1.00	1.00	1.00	48,631
12042	2076	Public Services Librarian II	0.00	0.00	1.00	49,733



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

Fund: 0010 - General Fund
Cost Center: 375 - Marion County Public Library
System

Organization Unit: Public Services
Division: Public Library System

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
12043	2076	Public Services Librarian II	0.00	0.00	1.00	49,733
10639	2077	Public Services Librarian III	1.00	1.00	1.00	59,260
10647	2077	Public Services Librarian III	1.00	1.00	1.00	70,242
10659	2077	Public Services Librarian III	1.00	1.00	1.00	76,336
10660	2077	Public Services Librarian III	1.00	1.00	0.00	0
10661	2077	Public Services Librarian III	1.00	1.00	1.00	68,724
10662	2077	Public Services Librarian III	1.00	1.00	1.00	66,852
12040	2077	Public Services Librarian III	0.00	0.00	1.00	53,207
12041	2077	Public Services Librarian III	0.00	0.00	1.00	53,207
10663	2080	Collection Development Librarian	1.00	1.00	1.00	70,034
10665	2088	Circulation Manager	1.00	1.00	1.00	66,144
10666	2089	Branch Library Supervisor III	1.00	1.00	1.00	71,927
10667	2089	Branch Library Supervisor III	1.00	1.00	1.00	72,967
10668	2089	Branch Library Supervisor III	1.00	1.00	1.00	66,332
10669	2090	Library Community Liaison	1.00	1.00	1.00	82,556
10670	5052	Senior Catalog Specialist	1.00	1.00	1.00	45,116
10671	5053	Catalog Specialist	1.00	1.00	1.00	43,826
10675	6021	Staff Assistant IV	1.00	1.00	1.00	49,650
10676	6021	Staff Assistant IV	1.00	1.00	1.00	50,669
10674	6110	Administrative Manager	1.00	1.00	1.00	68,807
10678	6123	Public Service Assistant	1.00	1.00	1.00	41,039
10681	6123	Public Service Assistant	1.00	1.00	1.00	41,850
10682	6123	Public Service Assistant	1.00	1.00	1.00	44,263
10683	6123	Public Service Assistant	1.00	1.00	1.00	45,178
10686	6123	Public Service Assistant	1.00	1.00	1.00	49,983
10687	6123	Public Service Assistant	1.00	1.00	1.00	43,140
10689	6123	Public Service Assistant	1.00	1.00	1.00	50,482
10691	6123	Public Service Assistant	0.63	0.00	0.00	0
10692	6123	Public Service Assistant	0.60	0.60	0.60	26,383
10694	6123	Public Service Assistant	0.63	0.63	0.63	31,804
10695	6123	Public Service Assistant	1.00	1.00	1.00	45,906
10697	6123	Public Service Assistant	1.00	1.00	1.00	39,458
10698	6123	Public Service Assistant	1.00	1.00	1.00	51,730
10699	6123	Public Service Assistant	1.00	1.00	1.00	39,458
10700	6123	Public Service Assistant	1.00	1.00	1.00	41,850
10701	6123	Public Service Assistant	1.00	1.00	1.00	49,525
10702	6123	Public Service Assistant	1.00	1.00	1.00	39,458
10703	6123	Public Service Assistant	1.00	1.00	1.00	47,445
10704	6123	Public Service Assistant	1.00	1.00	1.00	39,458
10709	6123	Public Service Assistant	1.00	1.00	1.00	47,196
10710	6123	Public Service Assistant	1.00	1.00	1.00	39,458
11791	6123	Public Service Assistant	1.00	1.00	1.00	39,458
11792	6123	Public Service Assistant	1.00	1.00	1.00	41,039
11834	6123	Public Service Assistant	1.00	1.00	1.00	39,458
11835	6123	Public Service Assistant	1.00	1.00	1.00	39,458
11836	6123	Public Service Assistant	1.00	1.00	1.00	41,455
11837	6123	Public Service Assistant	1.00	1.00	1.00	39,084
11953	6123	Public Service Assistant	1.00	1.00	1.00	41,455



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 375 - Marion County Public Library
System

Organization Unit: Public Services
Division: Public Library System

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11954	6123	Public Service Assistant	1.00	1.00	1.00	41,455
11998	6123	Public Service Assistant	0.00	1.00	1.00	51,792
11999	6123	Public Service Assistant	0.00	1.00	1.00	39,084
12000	6123	Public Service Assistant	0.00	1.00	1.00	39,084
10711	6124	Circulation Specialist	1.00	1.00	1.00	42,224
10712	6124	Circulation Specialist	1.00	1.00	1.00	41,808
10713	6124	Circulation Specialist	1.00	1.00	1.00	52,312
10714	6124	Circulation Specialist	1.00	1.00	1.00	53,165
10715	6124	Circulation Specialist	1.00	1.00	1.00	46,925
10716	6124	Circulation Specialist	1.00	1.00	1.00	49,816
10717	6124	Circulation Specialist	1.00	1.00	1.00	53,498
12049	6124	Circulation Specialist	0.00	0.00	1.00	40,581
10718	6128	Circulation Assistant	0.50	0.50	0.50	17,556
10719	6128	Circulation Assistant	1.00	1.00	1.00	32,136
10720	6128	Circulation Assistant	0.50	0.50	0.50	16,068
10721	6128	Circulation Assistant	0.50	0.50	0.50	16,224
10722	6128	Circulation Assistant	1.00	1.00	1.00	32,136
10723	6128	Circulation Assistant	1.00	1.00	1.00	32,136
10724	6128	Circulation Assistant	0.50	0.50	0.50	17,056
10725	6128	Circulation Assistant	0.50	0.50	0.50	18,211
10726	6128	Circulation Assistant	1.00	1.00	1.00	40,748
10727	6128	Circulation Assistant	1.00	1.00	1.00	35,818
10728	6128	Circulation Assistant	0.50	0.50	0.50	18,211
10729	6128	Circulation Assistant	0.50	0.50	0.50	18,377
10730	6128	Circulation Assistant	1.00	1.00	1.00	34,424
10731	6128	Circulation Assistant	1.00	1.00	1.00	32,448
10732	6128	Circulation Assistant	1.00	1.00	1.00	35,464
10733	6128	Circulation Assistant	0.50	0.50	0.50	17,909
12050	6128	Circulation Assistant	0.00	0.00	1.00	31,200
12051	6128	Circulation Assistant	0.00	0.00	1.00	31,200
10734	6140	Library Technician II	1.00	1.00	1.00	41,101
10735	6140	Library Technician II	1.00	1.00	1.00	37,586
10736	6140	Library Technician II	1.00	1.00	1.00	49,525
10737	8014	Courier	0.63	0.63	0.00	0
10738	8014	Courier	0.63	0.63	0.00	0
10737	8015	Courier	0.00	0.00	0.63	20,443
10738	8015	Courier	0.00	0.00	0.63	26,340
Current Positions Total			107.12	110.49	122.49	
Positions Total			107.12	110.49	122.49	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 375 - Marion County Public Library
System

Organization Unit: Public Services
Division: Public Library System

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Cargo Van 3/4 Ton - Replacement		49,162
564101 - Machinery and Equipment Total		49,162
566101 - Books Publications and Library Materials		
Books, Publications and Library Materials Systemwide		575,000
Books, Publications and Library Materials Systemwide - CF		90,000
566101 - Books Publications and Library Materials Total		665,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 378 - Veterans Service Office

Organization Unit: Public Services
Division: Veterans Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	474,894	499,266	499,266	536,687
521101	FICA Taxes	35,994	38,203	38,203	41,068
522101	Retirement Contributions	73,065	76,840	76,840	89,920
523101	Health Insurance	70,531	100,992	100,992	102,336
523401	Life ADD LTD	2,935	3,111	3,111	3,346
524101	Workers Compensation	393	454	454	651
Personnel Total		657,812	718,866	718,866	774,008
Operating					
534101	Contract Serv Other Misc	30	20,600	20,600	20,600
540101	Travel and Per Diem	6,408	8,800	8,800	8,800
541101	Communication Services	2,319	4,672	4,672	4,672
542201	Postage and Freight	0	575	575	575
543101	Utility Services Electric Water Sewer	316	5,440	4,540	5,440
544101	Rentals and Leases Equipment	-2,091	3,805	4,405	4,200
544301	Rentals and Leases Land	0	300	300	300
545101	Insurance Premiums	3,765	3,998	3,998	3,854
546301	Repairs and Maint Equipment	95	0	300	400
547101	Printing and Binding	294	1,200	1,200	1,200
548101	Promotional Activities	4,992	5,010	5,010	5,010
549990	Other Current Charges Misc Expenses	392	0	0	0
551101	Office Supplies	1,447	5,075	3,675	2,575
552101	Gasoline Oil and Lubricants	308	775	775	775
552106	Computer Software	3,541	5,200	5,200	5,200
552108	Operating Supplies	942	0	800	2,500
552112	Operating Supplies Veteran Memorial Park	16,705	0	15,000	0
552116	Operating Supplies Computer Hardware	333	2,800	3,700	2,800
552119	Operating Supplies PPE	0	500	500	500
554101	Books Publications and Subscriptions	986	1,500	1,200	1,500
554201	Dues and Memberships	400	750	750	750
555501	Training and Education	2,000	2,400	2,400	2,400
Operating Total		43,182	73,400	88,400	74,051
Capital					
569903	Lease Agreement Equipment	922	0	0	0
Capital Total		922	0	0	0
Debt Service					
571205	Principal Lease Agreements	5,460	0	0	0
571207	Principal Subscriptions	369	0	0	0
572205	Interest Lease Agreements	261	0	0	0
572207	Interest Subscriptions	39	0	0	0
Debt Service Total		6,129	0	0	0
Grants & Aid					
582101	Aid to Private Organizations	23,996	24,000	24,000	24,000
583211	Aid to CBT Duty Grant Program	0	4,000	4,000	4,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 378 - Veterans Service Office

Organization Unit: Public Services
Division: Veterans Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
	Grants & Aid Total	23,996	28,000	28,000	28,000
	Cost Center Expenditures Total	732,041	820,266	835,266	876,059



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 378 - Veterans Service Office

Organization Unit: Public Services
Division: Veterans Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10739	1039	Veterans Services Director	1.00	1.00	1.00	117,146
10740	1110	Veterans Services Supervisor	1.00	1.00	1.00	77,876
10741	5041	Veterans Services Officer	1.00	1.00	1.00	53,748
10742	5041	Veterans Services Officer	1.00	1.00	1.00	47,820
10744	5041	Veterans Services Officer	1.00	1.00	1.00	37,940
10743	5043	Veterans Services Specialist	1.00	1.00	0.00	0
10745	6021	Staff Assistant IV	1.00	1.00	1.00	57,096
10746	6024	Staff Assistant II	1.00	1.00	1.00	42,370
11789	6024	Staff Assistant II	0.50	0.50	0.50	18,284
11851	6024	Staff Assistant II	0.50	0.50	0.50	18,284
Current Positions Total			9.00	9.00	8.00	
Reclassified Positions						
10743	5041	Veterans Services Officer	0.00	0.00	1.00	40,560
Salary Impact \$0						
Reclassified Positions Total			0.00	0.00	1.00	
Positions Total			9.00	9.00	9.00	



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

Fund: 0010 - General Fund
Cost Center: 410 - Municipal Services

Organization Unit: Public Works
Division: Municipal Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	414,877	537,341	537,341	467,259
521101	FICA Taxes	30,091	41,115	41,115	35,751
522101	Retirement Contributions	59,423	77,179	77,179	70,043
523101	Health Insurance	73,851	105,284	105,284	93,892
523401	Life ADD LTD	2,505	3,474	3,474	3,000
524101	Workers Compensation	1,264	1,652	1,652	1,002
Personnel Total		582,011	766,045	766,045	670,947
Operating					
540101	Travel and Per Diem	34	500	500	500
541101	Communication Services	4,248	6,430	6,430	5,085
542201	Postage and Freight	14,969	20,000	20,000	20,000
543201	Utility Services Street Light	0	200	200	200
544101	Rentals and Leases Equipment	719	12,900	12,900	13,400
545101	Insurance Premiums	6,421	6,044	6,044	8,453
546301	Repairs and Maint Equipment	0	250	250	250
547101	Printing and Binding	787	2,000	2,000	2,000
549112	Other Current Charges Refunds	0	3,500	3,500	3,500
551101	Office Supplies	1,063	5,000	5,000	5,000
552101	Gasoline Oil and Lubricants	3,696	12,285	12,285	7,500
552106	Computer Software	3,256	8,120	8,120	980
552107	Clothing and Wearing Apparel	459	900	900	1,800
552108	Operating Supplies	2,109	1,900	1,900	2,000
552116	Operating Supplies Computer Hardware	2,835	4,550	4,550	1,000
552119	Operating Supplies PPE	0	200	200	200
554201	Dues and Memberships	107	120	120	360
555501	Training and Education	1,788	5,125	5,125	4,500
Operating Total		42,491	90,024	90,024	76,728
Capital					
564101	Machinery and Equipment	0	23,770	11,665	86,000
Capital Total		0	23,770	11,665	86,000
Debt Service					
571205	Principal Lease Agreements	6,702	0	0	0
571207	Principal Subscriptions	372	0	0	0
572205	Interest Lease Agreements	133	0	0	0
572207	Interest Subscriptions	54	0	0	0
Debt Service Total		7,261	0	0	0
Cost Center Expenditures Total		631,763	879,839	867,734	833,675



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 410 - Municipal Services

Organization Unit: Public Works
Division: Municipal Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10747	1053	Municipal Services Director	1.00	1.00	1.00	104,604
11756	2002	Assessment Specialist I	0.50	0.50	0.50	19,667
12001	2002	Assessment Specialist I	0.00	1.00	1.00	31,200
10749	2003	Assessment Specialist II	1.00	1.00	1.00	39,458
11935	2045	Municipal Services Project Supervisor	1.00	1.00	1.00	54,309
10751	2094	Municipal Services Operations Manager	0.34	0.34	0.34	22,829
11890	3042	Business Technologist	1.00	1.00	1.00	53,207
10750	3095	Projects Coordinator II	1.00	1.00	1.00	71,136
10752	3095	Projects Coordinator II	1.00	1.00	1.00	57,720
10753	5033	Administrative Services Coordinator	1.00	0.00	0.00	0
10753	5034	Administrative Services Coordinator	0.00	1.00	1.00	45,178
Current Positions Total			7.84	8.84	8.84	
Deleted Positions						
11935	2045	Municipal Services Project Supervisor	0.00	0.00	-1.00	-54,309
Deleted Positions Total			0.00	0.00	-1.00	
Positions Total			7.84	8.84	7.84	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 410 - Municipal Services

Organization Unit: Public Works
Division: Municipal Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Cubicle System for the Assessment Office - Replacement		86,000
564101 - Machinery and Equipment Total		86,000



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

Fund: 0010 - General Fund
Cost Center: 412 - Property Engineering Services

Organization Unit: Public Works
Division: Property Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	46,837	49,338	49,338	44,159
521101	FICA Taxes	3,155	3,775	3,775	3,379
522101	Retirement Contributions	6,331	6,725	6,725	6,196
523101	Health Insurance	12,624	12,624	12,624	12,792
523401	Life ADD LTD	313	331	331	297
524101	Workers Compensation	38	45	45	54
Personnel Total		69,298	72,838	72,838	66,877
Operating					
531109	Professional Services	0	5,000	5,000	2,000
534101	Contract Serv Other Misc	1,250	9,000	9,000	8,000
541101	Communication Services	0	185	185	185
542201	Postage and Freight	292	300	300	250
545101	Insurance Premiums	216	199	199	200
546312	Repairs and Maint Computer Equipment	0	50	50	50
547101	Printing and Binding	0	50	50	100
549111	Other Current Charges and Obligations	226	1,500	1,500	300
549114	Other Current Charges Tax Deed App	285	2,000	2,000	300
549201	Advertising Legal	297	1,500	1,500	250
551101	Office Supplies	65	150	150	100
552106	Computer Software	429	779	779	740
552108	Operating Supplies	120	225	223	200
552116	Operating Supplies Computer Hardware	0	1,470	1,472	0
554201	Dues and Memberships	0	1,400	1,400	150
555501	Training and Education	0	0	0	300
Operating Total		3,180	23,808	23,808	13,125
Cost Center Expenditures Total		72,478	96,646	96,646	80,002



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 412 - Property Engineering Services

Organization Unit: Public Works
Division: Property Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10754	5073	Land Management Agent	1.00	0.00	0.00	0
10754	5088	Property Agent	0.00	1.00	1.00	42,058
Current Positions Total			1.00	1.00	1.00	
Positions Total			1.00	1.00	1.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 433 - Water Resources

Organization Unit: Public Works
Division: Water Resources

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	60,219	62,796	62,796	66,581
521101	FICA Taxes	4,572	4,805	4,805	5,095
522101	Retirement Contributions	8,141	8,559	8,559	9,342
523101	Health Insurance	12,624	12,624	12,624	12,792
523401	Life ADD LTD	401	422	422	447
524101	Workers Compensation	45	57	57	80
Personnel Total		86,002	89,263	89,263	94,337
Operating					
531109	Professional Services	0	69,000	68,375	0
540101	Travel and Per Diem	0	680	680	680
541101	Communication Services	587	1,066	1,066	777
542201	Postage and Freight	0	250	250	250
545101	Insurance Premiums	429	582	582	567
546312	Repairs and Maint Computer Equipment	0	100	100	50
547101	Printing and Binding	0	300	300	300
548101	Promotional Activities	4,129	37,000	37,000	20,000
549990	Other Current Charges Misc Expenses	0	100	100	0
551101	Office Supplies	0	75	75	50
552101	Gasoline Oil and Lubricants	0	150	150	0
552106	Computer Software	477	1,724	1,724	890
552107	Clothing and Wearing Apparel	0	150	150	0
552108	Operating Supplies	0	100	76	100
552116	Operating Supplies Computer Hardware	0	1,620	1,644	0
554101	Books Publications and Subscriptions	0	75	75	0
554201	Dues and Memberships	74,477	76,754	76,754	79,707
555501	Training and Education	219	500	1,125	750
Operating Total		80,318	190,226	190,226	104,121
Debt Service					
571207	Principal Subscriptions	379	0	0	0
572207	Interest Subscriptions	20	0	0	0
Debt Service Total		399	0	0	0
Cost Center Expenditures Total		166,719	279,489	279,489	198,458



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 433 - Water Resources

Organization Unit: Public Works
Division: Water Resources

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10755	2026	Water Resources Liaison	1.00	1.00	1.00	63,420
Current Positions Total			1.00	1.00	1.00	
Positions Total			1.00	1.00	1.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund

Cost Center: 700 - General Government Capital

Organization Unit: Capital Improvements

Division: General Capital Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
561102	Land CIP	2,963,770	36,230	36,230	23,895
562102	Buildings CIP	498,355	3,931,080	3,931,237	8,051,602
563102	Improvements CIP	68,206	60,546	100,689	100,690
563901	Capital Improvement Funding	0	17,891,873	16,939,873	5,498,726
564102	Machinery and Equipment CIP	0	415,450	403,890	404,451
568102	Intangible Software CIP	38,959	542,830	554,390	539,324
Capital Total		3,569,290	22,878,009	21,966,309	14,618,688
Debt Service					
571201	Principal Lease Purchase	0	256,442	256,442	0
572201	Interest Lease Purchase	0	19,492	19,492	0
Debt Service Total		0	275,934	275,934	0
Cost Center Expenditures Total		3,569,290	23,153,943	22,242,243	14,618,688



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 700 - General Government Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
561102 - Land CIP		
MEC000001 New Medical Examiner Facility - CF		23,895
561102 - Land CIP Total		23,895
562102 - Buildings CIP		
FMC000069 Administration Building Expansion		2,161,750
ITC000003 Server Room Expansion and Upgrade		2,121,800
FMC000026 Commission Auditorium Remodel - CF		66,368
FMC000030 Security Upgrades Countywide Buildings - CF		399,878
FMC000031 McPherson Government Campus - CF		335,780
FMC000051 Facilities Inventory and Storage - CF		59,314
MEC000001 New Medical Examiner Facility - CF		2,906,712
562102 - Buildings CIP Total		8,051,602
563102 - Improvements CIP		
FMC000002 Energy Management Control - CF		18,889
FMC000003 Fire Panel Upgrades - CF		41,658
FMC000046 4H Farm Septic to Sewer - CF		40,143
563102 - Improvements CIP Total		100,690
563901 - Capital Improvement Funding		
McPherson Governmental Complex - CF		5,498,726
563901 - Capital Improvement Funding Total		5,498,726
564102 - Machinery and Equipment CIP		
ESC000001 Enterprise Resource Planning Capital - CF		399,096
ITC000004 Cybersecurity Upgrades - CF		5,355
564102 - Machinery and Equipment CIP Total		404,451
568102 - Intangible Software CIP		
ESC000001 Enterprise Resource Planning Capital - CF		372,416
ITC000004 Cybersecurity Upgrades - CF		166,908
568102 - Intangible Software CIP Total		539,324



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 702 - Road Capital

Organization Unit: Public Works
Division: Other Road Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
563220	Improvements Road and Bridge	0	300,000	300,000	195,241
	Capital Total	0	300,000	300,000	195,241
	Cost Center Expenditures Total	0	300,000	300,000	195,241



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

**Fund: 0010 - General Fund
Cost Center: 702 - Road Capital**

**Organization Unit: Public Works
Division: Other Road Improvements**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Chatmire - CF		195,241
563220 - Improvements Road and Bridge Total		195,241



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 705 - Sheriff Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	0	2,085,548	2,085,548	2,085,548
Capital Total		0	2,085,548	2,085,548	2,085,548
Cost Center Expenditures Total		0	2,085,548	2,085,548	2,085,548



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 705 - Sheriff Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
SOC000011 MCSO Operations Office Remodel - CF		2,085,548
562102 - Buildings CIP Total		<u>2,085,548</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 706 - Jail Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	162,274	1,258,883	1,258,883	1,078,046
563102	Improvements CIP	0	106,090	106,090	101,116
564102	Machinery and Equipment CIP	0	294,250	294,250	294,250
Capital Total		162,274	1,659,223	1,659,223	1,473,412
Cost Center Expenditures Total		162,274	1,659,223	1,659,223	1,473,412



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 706 - Jail Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
FMC000032 Jail Plumbing E and F Pods - CF		3,127
FMC000034 Jail Replacement of 7 Rooftop AC Units - CF		23,284
SOC000017 MCSO Jail Pipe Lining A Through C Pods - CF		45,000
SOC000039 MCSO Jail Perimeter Lighting - CF		1,006,635
562102 - Buildings CIP Total		1,078,046
563102 - Improvements CIP		
FMC000036 Jail Replace Solar Panels - CF		101,116
563102 - Improvements CIP Total		101,116
564102 - Machinery and Equipment CIP		
FMC000033 Jail Replace Staefa with Computrol - CF		294,250
564102 - Machinery and Equipment CIP Total		294,250



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 707 - Courthouse Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	85,553	7,804,463	7,825,577	6,068,258
563102	Improvements CIP	0	1,222,767	1,222,767	1,222,767
Capital Total		85,553	9,027,230	9,048,344	7,291,025
Cost Center Expenditures Total		85,553	9,027,230	9,048,344	7,291,025



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 707 - Courthouse Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
FMC000018 JC1 Replacement of Air Handler Unit - CF		874,182
FMC000039 Clerk's IT Closet - CF		30,323
FMC000054 JC1 Replacement of Air Handler - CF		1,000,000
PDC000001 Public Defender Building Expansion - CF		12,088
SAC000001 State Attorney and Courtroom Expansion - CF		4,151,665
562102 - Buildings CIP Total		6,068,258
563102 - Improvements CIP		
FMC000027 JC Judges Parking Lot Security -CF		260,000
FMC000028 JC Parking Garage Floors 1 Through 4 - CF		962,767
563102 - Improvements CIP Total		1,222,767



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund

Cost Center: 712 - Emergency Medical Services Capital

Organization Unit: Capital Improvements

Division: Fire Rescue and Ambulance Capital

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
563102	Improvements CIP	43,571	48,289	44,763	0
564102	Machinery and Equipment CIP	7,233	7,234	7,234	0
Capital Total		50,804	55,523	51,997	0
Cost Center Expenditures Total		50,804	55,523	51,997	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 713 - Animal Services Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	0	1,200,600	6,900,600	6,900,600
	Capital Total	0	1,200,600	6,900,600	6,900,600
	Cost Center Expenditures Total	0	1,200,600	6,900,600	6,900,600



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 713 - Animal Services Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
ASC000001 New Animal Center Construction - CF		1,000,000
ASC000001 New Animal Center Construction - Restricted Donations - CF		5,700,000
ASC000002 Kennel Door Install and Floor Seal - CF		200,600
562102 - Buildings CIP Total		6,900,600



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 715 - Parks and Recreation Capital

Organization Unit: Capital Improvements
Division: Parks and Recreation Capital
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	0	275,000	275,000	275,000
563102	Improvements CIP	49,162	3,516,338	4,431,649	3,271,554
Capital Total		49,162	3,791,338	4,706,649	3,546,554
Cost Center Expenditures Total		49,162	3,791,338	4,706,649	3,546,554



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 715 - Parks and Recreation Capital

Organization Unit: Capital Improvements
Division: Parks and Recreation Capital
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
PRC000003 Blue Run Restroom - CF		275,000
562102 - Buildings CIP Total		275,000
563102 - Improvements CIP		
PRC202201 Rotary Field Improvements - CF		1,446,593
PRC202101 Rainbow River Tuber Exit - CF		921,792
PRC202202 Reddick Playground - CF		98,169
PRC202501 Sport Field Netting Improvement - CF		805,000
563102 - Improvements CIP Total		3,271,554



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 718 - Southeastern Livestock Pavilion
Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	213,230	25,273	25,273	22,523
563102	Improvements CIP	1,376,548	1,425,182	1,425,182	1,651,000
Capital Total		1,589,778	1,450,455	1,450,455	1,673,523
Cost Center Expenditures Total		1,589,778	1,450,455	1,450,455	1,673,523



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 718 - Southeastern Livestock Pavilion
Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
LPC202102 SELP Announcers Tower - CF		22,523
562102 - Buildings CIP Total		22,523
563102 - Improvements CIP		
LPC202104 SELP Gate 2 Entrance Enhancement		391,400
LPC202003 SELP Sales Arena Remodel - CF		678,824
LPC202004 SELP Campground - CF		10,563
LPC202104 SELP Gate 2 Entrance Enhancement - CF		20,000
LPC202301 SELP Dave Baillie Arena Grandstands - CF		475,813
LPC202304 SELP Arena Sound Upgrade - CF		74,400
563102 - Improvements CIP Total		1,651,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 720 - Library Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562101	Building Improvements	0	0	176,970	176,970
562102	Buildings CIP	62,892	9,086,780	8,909,810	6,312,272
564102	Machinery and Equipment CIP	0	1,000,000	1,000,000	1,000,000
Capital Total		62,892	10,086,780	10,086,780	7,489,242
Cost Center Expenditures Total		62,892	10,086,780	10,086,780	7,489,242



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 720 - Library Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562101 - Building Improvements		
Silver Springs Shores Library - CF		176,970
562101 - Building Improvements Total		176,970
562102 - Buildings CIP		
FMC000055 Library HQ Roof Replacement		925,000
LBC375013 Freedom Public Library - CF		5,387,272
562102 - Buildings CIP Total		6,312,272
564102 - Machinery and Equipment CIP		
LBC375013 Freedom Public Library - CF		1,000,000
564102 - Machinery and Equipment CIP Total		1,000,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 722 - Fleet Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	523,714	5,657,895	5,657,895	12,456,217
	Capital Total	523,714	5,657,895	5,657,895	12,456,217
	Cost Center Expenditures Total	523,714	5,657,895	5,657,895	12,456,217



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0010 - General Fund
Cost Center: 722 - Fleet Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
FLC000001-Consolidated Fleet Facility		7,305,000
FLC000001 Consolidated Fleet Facility - CF		5,151,217
562102 - Buildings CIP Total		<u>12,456,217</u>



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

Fund: 0016 - General Fund Grants

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
331520	Home Program	1,865,855	3,801,080	3,801,080	4,440,116
331533	Emergency Solutions	218,724	438,844	590,079	562,408
331555	CDBG Urban Entitlement	4,703,393	2,947,103	2,947,103	3,552,666
331565	Housing Department Planning	64,814	119,617	119,617	143,307
331572	TANF Assistance Program	0	38,000	38,000	31,574
332534	Emergency Solution CARES Act	38,427	0	0	0
332556	CDBG Urban Entitlement CARES Act	143,405	0	0	0
332557	CDBG Cares State of Floirda	309,335	0	196,394	0
334560	DCF Planning Grant	175,906	107,143	231,212	181,270
334570	Challenge Grant	273,556	86,000	733,598	800,664
334573	Emergency Solutions CoC	249,211	172,000	189,501	242,339
334575	Temporary Assist for Needy Families CoC	47,670	0	0	0
369033	CDBG Program Income and Refunds	73,200	0	0	0
369130	NSP1 Program Income	488	2,423,469	2,423,469	2,423,469
369131	NSP3 Program Income	1,200	657,265	657,265	656,765
Total		8,165,184	10,790,521	11,927,318	13,034,578



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

Fund: 0016 - General Fund Grants

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
341	Community Development Block Grant	4,776,593	2,947,103	2,947,103	3,552,666
342	Home Investment Partnership	1,865,855	3,801,080	3,801,080	4,440,116
343	Neighborhood Stabilization Prog 1	488	2,423,469	2,423,469	2,423,469
344	Neighborhood Stabilization Prog 3	1,200	657,265	657,265	656,765
345	Emergency Solutions Program	218,724	438,844	590,079	562,408
346	Community Development Block Grants CARES Program	452,740	0	196,394	0
347	Emergency Solutions CARES Program	5,253	0	0	0
348	Continuum of Care Program	64,814	119,617	119,617	143,307
349	Continuum of Care Program Florida	175,906	107,143	231,212	181,270
351	Continuum of Care Challenge	273,556	86,000	733,598	800,664
352	Continuum of Care Emerg Solutions	282,385	172,000	189,501	242,339
353	Continuum of Care TANF	47,670	38,000	38,000	31,574
Expenditure Summary Total		8,165,184	10,790,521	11,927,318	13,034,578



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants
Cost Center: 341 - Community Development Block
Grant

Organization Unit: Public Services
Division: Grant Funded Community Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	368,766	305,183	305,183	303,891
514101	Overtime	821	0	0	0
521101	FICA Taxes	26,818	23,357	23,357	23,232
522101	Retirement Contributions	49,287	41,609	41,609	42,602
523101	Health Insurance	59,830	61,656	61,656	62,476
523401	Life ADD LTD	2,010	2,050	2,050	2,039
524101	Workers Compensation	241	276	276	367
Personnel Total		507,773	434,131	434,131	434,607
Capital					
562101	Building Improvements	0	0	425,000	425,000
Capital Total		0	0	425,000	425,000
Grants & Aid					
583220	Grants and Aid CDBG	4,268,819	2,512,972	2,087,972	2,693,059
Grants & Aid Total		4,268,819	2,512,972	2,087,972	2,693,059
Cost Center Expenditures Total		4,776,592	2,947,103	2,947,103	3,552,666



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

**Fund: 0016 - General Fund Grants
Cost Center: 341 - Community Development Block
Grant**

**Organization Unit: Public Services
Division: Grant Funded Community Services**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562101 - Building Improvements		
Silver Springs Shores Library Grant - CF		425,000
562101 - Building Improvements Total		<u>425,000</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants
Cost Center: 342 - Home Investment Partnership

Organization Unit: Public Services
Division: Grant Funded Community Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	48,439	52,049	52,049	50,033
514101	Overtime	3	0	0	0
521101	FICA Taxes	3,523	3,981	3,981	3,784
522101	Retirement Contributions	6,769	7,092	7,092	6,939
523101	Health Insurance	7,352	10,509	10,509	10,176
523401	Life ADD LTD	275	350	350	332
524101	Workers Compensation	35	47	47	60
Personnel Total		66,396	74,028	74,028	71,324
Grants & Aid					
581163	Aid to City of Ocala HOME	899,615	1,325,396	1,325,396	1,509,385
583225	Grants and Aid HOME Program	899,844	2,401,656	2,401,656	2,859,407
Grants & Aid Total		1,799,459	3,727,052	3,727,052	4,368,792
Cost Center Expenditures Total		1,865,855	3,801,080	3,801,080	4,440,116



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants

Cost Center: 343 - Neighborhood Stabilization Prog 1

Organization Unit: Public Services

Division: Grant Funded Community Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
583101	Grants and Aid Other	488	2,423,469	2,423,469	2,423,469
Grants & Aid Total		488	2,423,469	2,423,469	2,423,469
Cost Center Expenditures Total		488	2,423,469	2,423,469	2,423,469



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants

Cost Center: 344 - Neighborhood Stabilization Prog 3

Organization Unit: Public Services

Division: Grant Funded Community Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
583101	Grants and Aid Other	1,200	657,265	657,265	656,765
Grants & Aid Total		1,200	657,265	657,265	656,765
Cost Center Expenditures Total		1,200	657,265	657,265	656,765



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants
Cost Center: 345 - Emergency Solutions Program

Organization Unit: Public Services
Division: Grant Funded Community Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	16,955	9,929	9,929	15,250
521101	FICA Taxes	1,238	796	796	1,144
522101	Retirement Contributions	2,330	1,418	1,418	2,098
523101	Health Insurance	2,739	2,102	2,102	3,076
523401	Life ADD LTD	117	70	70	100
524101	Workers Compensation	11	9	9	18
Personnel Total		23,390	14,324	14,324	21,686
Grants & Aid					
583233	Grants and Aid ESG	195,333	424,520	575,755	540,722
Grants & Aid Total		195,333	424,520	575,755	540,722
Cost Center Expenditures Total		218,723	438,844	590,079	562,408



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants
Cost Center: 346 - Community Development Block
Grant CARES

Organization Unit: Public Services
Division: Grant Funded Community Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
544101	Rentals and Leases Equipment	-353	0	0	0
	Operating Total	-353	0	0	0
Debt Service					
571205	Principal Lease Agreements	351	0	0	0
572205	Interest Lease Agreements	2	0	0	0
	Debt Service Total	353	0	0	0
Grants & Aid					
583101	Grants and Aid Other	452,740	0	196,394	0
	Grants & Aid Total	452,740	0	196,394	0
	Cost Center Expenditures Total	452,740	0	196,394	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants
Cost Center: 347 - Emergency Solutions CARES

Organization Unit: Public Services
Division: Grant Funded Community Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
544101	Rentals and Leases Equipment	-138	0	0	0
	Operating Total	-138	0	0	0
Debt Service					
571205	Principal Lease Agreements	137	0	0	0
572205	Interest Lease Agreements	1	0	0	0
	Debt Service Total	138	0	0	0
Grants & Aid					
583233	Grants and Aid ESG	5,253	0	0	0
	Grants & Aid Total	5,253	0	0	0
	Cost Center Expenditures Total	5,253	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants
Cost Center: 348 - Continuum of Care Program

Organization Unit: Public Services
Division: Grant Funded Community Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	45,808	83,962	59,379	100,230
521101	FICA Taxes	3,387	6,458	4,567	7,656
522101	Retirement Contributions	6,007	11,505	8,137	14,039
523101	Health Insurance	9,279	17,049	12,057	20,589
523401	Life ADD LTD	297	567	401	672
524101	Workers Compensation	36	76	76	121
Personnel Total		64,814	119,617	84,617	143,307
Operating					
534101	Contract Serv Other Misc	0	0	35,000	0
Operating Total		0	0	35,000	0
Cost Center Expenditures Total		64,814	119,617	119,617	143,307



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants
Cost Center: 349 - Continuum of Care Program Florida

Organization Unit: Public Services
Division: Grant Funded Community Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	94,621	75,394	83,473	126,804
521101	FICA Taxes	7,020	5,751	9,978	9,680
522101	Retirement Contributions	12,849	10,245	17,775	17,751
523101	Health Insurance	15,699	15,180	26,338	26,032
523401	Life ADD LTD	637	505	876	850
524101	Workers Compensation	79	68	118	153
Personnel Total		130,905	107,143	138,558	181,270
Operating					
534101	Contract Serv Other Misc	45,000	0	47,337	0
Operating Total		45,000	0	47,337	0
Grants & Aid					
583101	Grants and Aid Other	0	0	45,317	0
Grants & Aid Total		0	0	45,317	0
Cost Center Expenditures Total		175,905	107,143	231,212	181,270



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants
Cost Center: 351 - Continuum of Care Challenge

Organization Unit: Public Services
Division: Grant Funded Community Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
583228	Grants and Aid Challenge	273,556	86,000	733,598	800,664
Grants & Aid Total		273,556	86,000	733,598	800,664
Cost Center Expenditures Total		273,556	86,000	733,598	800,664



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants

Cost Center: 352 - Continuum of Care Emerg Solutions

Organization Unit: Public Services

Division: Grant Funded Community Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
583101	Grants and Aid Other	38,250	0	0	0
583233	Grants and Aid ESG	244,135	172,000	189,501	242,339
Grants & Aid Total		282,385	172,000	189,501	242,339
Cost Center Expenditures Total		282,385	172,000	189,501	242,339



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 0016 - General Fund Grants
Cost Center: 353 - Continuum of Care TANF

Organization Unit: Public Services
Division: Grant Funded Community Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
583227	Grants and Aid TANF	47,670	38,000	38,000	31,574
	Grants & Aid Total	47,670	38,000	38,000	31,574
	Cost Center Expenditures Total	47,670	38,000	38,000	31,574



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

Fund: 1010 - Fine and Forfeiture Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
311000	Current Taxes	23,876,611	28,292,812	28,292,812	31,647,276
311200	Delinquent Taxes	58,955	113,000	113,000	72,000
337520	Disaster Relief Other	35,077	0	0	0
337805	State Attorney Reimbursement	328,281	406,956	406,956	359,645
341160	Recording Fees \$2 of \$4	264,521	263,000	263,000	348,000
342300	Housing for Prisoners	8,846	0	0	13,100
342950	Sheriff Charges & Fees	16,983	29,000	29,000	17,000
351711	Law Enforcement Automation Fines	75,260	75,000	75,000	75,000
359020	Sheriff Civil Income	260,109	256,000	256,000	286,000
359040	Unclaimed Evidence	19,466	0	0	0
361110	Interest Board	584,232	605,300	605,300	305,200
361132	Interest Tax Collector	100,045	83,000	83,000	79,300
361133	Interest Sheriff	38,910	45,300	45,300	35,000
364041	Sale of Surplus Equipment	1,150	0	23,993	0
364080	Insurance Proceeds Automotive	54,395	0	67,103	0
365010	Scrap Sales	1,021	0	0	0
369910	Other	400	0	1,491	0
379999	Less 5%	0	-1,488,121	-1,488,121	-1,643,894
381001	From General Fund	0	0	0	649,902
399991	Balances Forward Cash Regular	6,586,145	7,827,112	7,827,112	6,895,522
Total		32,310,407	36,508,359	36,600,946	39,139,051



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

Fund: 1010 - Fine and Forfeiture Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
110	Clerk to County Commission Transfer	3,132	8,000	8,000	8,000
118	Sheriff Regular Transfer	16,506,566	20,248,885	20,341,472	21,190,409
119	Sheriff Bailiff Transfer	4,707,840	5,468,408	5,468,408	5,931,320
205	State Attorney	52,131	66,000	66,000	41,000
206	State Attorney Technology	1,016,568	1,260,915	1,260,915	1,296,886
207	State Attorney LOV	23,175	23,175	23,175	23,175
231	Juvenile Detention	1,918,790	2,700,000	2,700,000	4,363,018
233	Fine and Forfeiture Administration	0	6,732,976	6,732,976	6,285,243
Expenditure Summary Total		24,228,202	36,508,359	36,600,946	39,139,051



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1010 - Fine and Forfeiture Fund
Cost Center: 110 - Clerk to County Commission
Transfer

Organization Unit: Constitutional Officers
Division: Clerk of Court and Comptroller

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
541101	Communication Services	0	8,000	8,000	8,000
Operating Total		0	8,000	8,000	8,000
Constitutional Officer Transfer					
591010	Budget Transfer to Clerk	3,132	0	0	0
Constitutional Officer Transfer Total		3,132	0	0	0
Cost Center Expenditures Total		3,132	8,000	8,000	8,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1010 - Fine and Forfeiture Fund
Cost Center: 118 - Sheriff Regular Transfer

Organization Unit: Constitutional Officers
Division: Sheriff

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
510101	Personnel Services MCSD	0	15,512,402	15,512,402	16,419,697
	Personnel Total	0	15,512,402	15,512,402	16,419,697
Operating					
530101	Operating Expenses MCSD	0	4,398,847	4,447,483	4,722,076
	Operating Total	0	4,398,847	4,447,483	4,722,076
Capital					
560101	Capital Outlay MCSD	0	289,000	381,587	0
	Capital Total	0	289,000	381,587	0
Non-Operating					
590101	Non Operating MCSD	0	48,636	0	48,636
	Non-Operating Total	0	48,636	0	48,636
Constitutional Officer Transfer					
591014	Budget Transfer to Sheriff	16,506,566	0	0	0
	Constitutional Officer Transfer Total	16,506,566	0	0	0
	Cost Center Expenditures Total	16,506,566	20,248,885	20,341,472	21,190,409



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1010 - Fine and Forfeiture Fund
Cost Center: 119 - Sheriff Bailiff Transfer

Organization Unit: Constitutional Officers
Division: Sheriff

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
510101	Personnel Services MCSD	0	5,211,072	5,211,072	5,623,255
	Personnel Total	0	5,211,072	5,211,072	5,623,255
Operating					
530101	Operating Expenses MCSD	0	245,102	245,102	295,831
	Operating Total	0	245,102	245,102	295,831
Capital					
560101	Capital Outlay MCSD	0	0	12,234	0
	Capital Total	0	0	12,234	0
Non-Operating					
590101	Non Operating MCSD	0	12,234	0	12,234
	Non-Operating Total	0	12,234	0	12,234
Constitutional Officer Transfer					
591014	Budget Transfer to Sheriff	4,707,840	0	0	0
	Constitutional Officer Transfer Total	4,707,840	0	0	0
	Cost Center Expenditures Total	4,707,840	5,468,408	5,468,408	5,931,320



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1010 - Fine and Forfeiture Fund
Cost Center: 205 - State Attorney

Organization Unit: Courts and Criminal Justice
Division: State Attorney
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
541101	Communication Services	2,878	10,000	10,000	5,000
543101	Utility Services Electric Water Sewer	49,253	56,000	56,000	36,000
Operating Total		52,131	66,000	66,000	41,000
Cost Center Expenditures Total		52,131	66,000	66,000	41,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1010 - Fine and Forfeiture Fund
Cost Center: 206 - State Attorney Technology

Organization Unit: Courts and Criminal Justice
Division: State Attorney
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534101	Contract Serv Other Misc	12,500	7,500	1,000	10,000
540101	Travel and Per Diem	0	4,700	2,600	2,500
541101	Communication Services	8,569	11,000	11,000	8,600
541113	Communications Technology	20,506	22,030	22,030	37,425
546312	Repairs and Maint Computer Equipment	15,697	12,700	20,200	20,500
551101	Office Supplies	3,907	1,800	1,800	1,000
552106	Computer Software	352,560	447,159	441,267	525,364
552116	Operating Supplies Computer Hardware	166,633	101,481	107,373	267,497
554201	Dues and Memberships	0	500	500	500
555501	Training and Education	25,412	7,000	8,100	9,500
Operating Total		605,784	615,870	615,870	882,886
Capital					
564101	Machinery and Equipment	70,898	250,045	250,045	39,000
Capital Total		70,898	250,045	250,045	39,000
Grants & Aid					
581101	Aid to Government Agencies	339,885	395,000	395,000	375,000
Grants & Aid Total		339,885	395,000	395,000	375,000
Cost Center Expenditures Total		1,016,567	1,260,915	1,260,915	1,296,886



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1010 - Fine and Forfeiture Fund
Cost Center: 206 - State Attorney Technology

Organization Unit: Courts and Criminal Justice
Division: State Attorney
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Synology Evidence Storage Device		14,650
Primary Server Replacement		24,350
564101 - Machinery and Equipment Total		39,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1010 - Fine and Forfeiture Fund
Cost Center: 207 - State Attorney LOV

Organization Unit: Courts and Criminal Justice
Division: State Attorney
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
581101	Aid to Government Agencies	23,175	23,175	23,175	23,175
Grants & Aid Total		23,175	23,175	23,175	23,175
Cost Center Expenditures Total		23,175	23,175	23,175	23,175



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1010 - Fine and Forfeiture Fund
Cost Center: 231 - Juvenile Detention

Organization Unit: Courts and Criminal Justice
Division: Criminal Justice
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
581101	Aid to Government Agencies	1,918,790	2,700,000	2,700,000	4,363,018
Grants & Aid Total		1,918,790	2,700,000	2,700,000	4,363,018
Cost Center Expenditures Total		1,918,790	2,700,000	2,700,000	4,363,018



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1010 - Fine and Forfeiture Fund
Cost Center: 233 - Fine and Forfeiture Administration

Organization Unit: Courts and Criminal Justice
Division: Criminal Justice
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Reserves					
599101	Reserve for Contingencies	0	146,831	146,831	0
599199	Reserve for Cash Carry Forward	0	6,586,145	6,586,145	6,285,243
Reserves Total		0	6,732,976	6,732,976	6,285,243
Cost Center Expenditures Total		0	6,732,976	6,732,976	6,285,243



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

Fund: 1011 - Crime Prevention Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
342950	Sheriff Charges & Fees	40,027	40,000	40,000	23,000
348990	Other Court Collections to BOCC	140,735	135,000	135,000	144,000
361110	Interest Board	69,774	51,000	51,000	45,500
379999	Less 5%	0	-11,300	-11,300	-10,625
399991	Balances Forward Cash Regular	1,233,057	823,481	823,481	1,193,692
Total		<u>1,483,593</u>	<u>1,038,181</u>	<u>1,038,181</u>	<u>1,395,567</u>



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

Fund: 1011 - Crime Prevention Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
250	Crime Prevention	197,024	1,038,181	1,038,181	1,395,567
Expenditure Summary Total		<u>197,024</u>	<u>1,038,181</u>	<u>1,038,181</u>	<u>1,395,567</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1011 - Crime Prevention Fund
Cost Center: 250 - Crime Prevention

Organization Unit: Courts and Criminal Justice
Division: Criminal Justice

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	10,000	10,000	10,000
534101	Contract Serv Other Misc	71,973	180,000	180,000	180,000
542201	Postage and Freight	0	10,000	10,000	10,000
547101	Printing and Binding	0	5,000	5,000	5,000
548101	Promotional Activities	110,758	152,000	152,000	152,000
549201	Advertising Legal	0	10,000	10,000	10,000
549990	Other Current Charges Misc Expenses	0	263,581	263,581	455,749
552106	Computer Software	0	34,200	34,200	34,200
552108	Operating Supplies	912	35,000	35,000	145,913
555501	Training and Education	0	0	0	13,500
Operating Total		183,643	699,781	699,781	1,016,362
Capital					
564101	Machinery and Equipment	13,382	138,400	138,400	179,205
Capital Total		13,382	138,400	138,400	179,205
Reserves					
599199	Reserve for Cash Carry Forward	0	200,000	200,000	200,000
Reserves Total		0	200,000	200,000	200,000
Cost Center Expenditures Total		197,025	1,038,181	1,038,181	1,395,567



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1011 - Crime Prevention Fund
Cost Center: 250 - Crime Prevention

Organization Unit: Courts and Criminal Justice
Division: Criminal Justice
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Surveillance Trailer w/monitoring systems for MCSO Intelligence Unit		115,805
Educational Trailer - CF		50,000
Educational Car - CF		13,400
564101 - Machinery and Equipment Total		179,205



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

Fund: 1020 - County Transportation Maintenance Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
312300	County One Cent Voted Gas Tax	2,437,312	2,421,701	2,421,701	2,764,984
312410	Local Option Gas Tax 6 Cents	10,127,099	10,162,166	10,162,166	11,234,064
315100	Communication Service Tax	163,301	171,415	171,415	174,000
325159	Principal Assessments	63,840	0	0	0
325160	Interest Assessments	1,856	0	0	0
329503	Right of Way Utility Permits	1,283,660	610,526	610,526	1,178,000
331490	LAP Agreement	721,387	2,586,432	2,942,599	2,747,750
333010	Payments In Lieu of Taxes	635,585	500,000	500,000	696,000
333020	Federal Forestry Shared Revenue	256,791	257,000	257,000	257,000
334490	Florida Job Growth	88,996	3,742,800	3,742,800	3,491,033
334494	Florida Sun Trail Network Program	1,566	0	0	0
334497	Local Transportation Projects	111,037	0	0	0
335440	County Gas Tax 7th Cent	2,287,766	2,266,481	2,266,481	2,232,000
337450	City of Ocala Transportation	0	0	2,195,281	1,064,262
337460	Florida Department of Transportation	0	6,268,841	6,268,841	5,807,667
341901	Plat Processing Fees	371,810	242,105	242,105	380,000
341902	Road Closing Petitions Fees	4,200	0	0	0
341903	Plat Vacate Application	1,500	1,750	1,750	1,750
344903	Signal Maintenance Fees	439,563	410,526	410,526	460,000
361110	Interest Board	951,161	698,000	698,000	524,000
361310	Fair Value Adjustment for Investments	584,290	0	0	0
362010	County Owned Property Rent	48,198	45,263	45,263	51,000
364041	Sale of Surplus Equipment	101,968	14,737	14,737	15,000
369030	Refund of Prior Year Exp	169	0	0	0
369050	Engineering	14,293	35,789	50,789	36,000
369094	Road	6,812	0	0	0
369910	Other	15,843	0	0	0
369920	Cash Over or Short	-564	0	0	0
379999	Less 5%	0	-854,022	-854,022	-952,540
381239	From 2012A Debt Service Fund	126,871	0	0	0
381240	From 2013A Debt Service Fund	47,563	0	0	0
383105	Lease Agreements	9,078	0	0	0
384001	Bond Proceeds	87,244	23,151,425	23,151,425	31,878,061
399991	Balances Forward Cash Regular	24,159,334	21,076,691	21,076,691	18,937,647
Total		45,149,529	73,809,626	76,376,074	82,977,678



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

Fund: 1020 - County Transportation Maintenance Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
400	Transportation	19,344,100	23,975,903	23,950,903	22,977,169
401	Transportation Transfers	0	0	25,000	0
402	Ocala Marion County Transit	188,903	199,138	199,138	202,234
760	Road and Street Facilities	2,845,574	26,483,160	29,049,608	27,920,214
765	Road Assessments	77,825	23,151,425	23,151,425	31,878,061
Expenditure Summary Total		<u>22,456,402</u>	<u>73,809,626</u>	<u>76,376,074</u>	<u>82,977,678</u>



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

Fund: 1020 - County Transportation Maintenance Fund

Organization Unit: Public Works

Cost Center: 400 - Transportation

Division: Transportation

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	7,489,592	8,940,034	8,926,534	9,954,955
513101	Other Salaries and Wages	0	21,000	21,000	0
514101	Overtime	211,218	417,000	417,000	352,000
521101	FICA Taxes	557,721	717,349	715,849	788,320
522101	Retirement Contributions	1,079,130	1,323,131	1,323,131	1,493,877
523101	Health Insurance	1,673,969	2,260,202	2,260,202	2,357,438
523401	Life ADD LTD	49,531	60,073	60,073	66,878
524101	Workers Compensation	215,716	226,123	226,123	331,317
525101	Unemployment Compensation	5,345	5,000	5,000	5,000
Personnel Total		11,282,222	13,969,912	13,954,912	15,349,785
Operating					
531109	Professional Services	2,742	11,000	21,508	35,000
534101	Contract Serv Other Misc	1,180,957	1,360,660	1,342,152	1,321,465
534115	Contract Serv Staff Leasing	369,487	290,000	305,000	0
540101	Travel and Per Diem	2,545	6,090	6,090	7,150
541101	Communication Services	70,269	118,793	118,793	112,451
542201	Postage and Freight	654	1,100	1,600	1,000
543101	Utility Services Electric Water Sewer	128,625	121,500	136,500	134,800
543102	Utility Services Waste Disposal	95,389	100,000	100,000	100,000
544101	Rentals and Leases Equipment	9,919	18,680	26,680	17,620
545101	Insurance Premiums	362,165	367,042	367,042	377,517
546101	Repairs and Maint Bldgs and Grounds	103	500	500	500
546257	Repairs and Maint Fleet Management	824,212	600,000	725,000	600,000
546301	Repairs and Maint Equipment	16,343	20,700	25,700	23,867
546312	Repairs and Maint Computer Equipment	1,313	2,000	2,000	1,500
547101	Printing and Binding	855	750	750	1,000
549112	Other Current Charges Refunds	0	1,200	1,200	500
549185	Charges Central Services Cost Allocation	1,271,028	1,381,863	1,381,863	0
549990	Other Current Charges Misc Expenses	5,217	2,500	2,500	2,500
551101	Office Supplies	11,422	10,000	10,000	8,000
552101	Gasoline Oil and Lubricants	650,044	630,000	580,000	680,000
552106	Computer Software	163,901	385,210	369,710	457,015
552107	Clothing and Wearing Apparel	15,138	15,000	15,000	20,750
552108	Operating Supplies	121,713	149,860	149,860	156,600
552116	Operating Supplies Computer Hardware	29,018	43,245	43,245	38,350
552119	Operating Supplies PPE	18,245	10,000	10,000	19,300
552257	Parts Vehicle and Equipment	85,967	200,000	125,000	90,000
553104	Traffic Sign Materials	9,931	5,000	5,000	10,000
554101	Books Publications and Subscriptions	744	1,350	1,350	1,800
554201	Dues and Memberships	2,473	7,045	7,045	6,125
555301	Training Materials and Supplies	22	300	300	100
555501	Training and Education	17,108	32,695	27,695	25,225
Operating Total		5,467,549	5,894,083	5,909,083	4,250,135



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

**Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 400 - Transportation**

**Organization Unit: Public Works
Division: Transportation**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
564101	Machinery and Equipment	2,435,436	3,888,609	3,863,609	3,288,994
564102	Machinery and Equipment CIP	0	11,996	11,996	11,757
568102	Intangible Software CIP	52,695	210,803	210,803	75,998
569903	Lease Agreement Equipment	9,078	0	0	0
Capital Total		2,497,209	4,111,408	4,086,408	3,376,749
Debt Service					
571205	Principal Lease Agreements	6,603	0	0	0
571207	Principal Subscriptions	80,558	0	0	0
572205	Interest Lease Agreements	227	0	0	0
572207	Interest Subscriptions	9,732	0	0	0
Debt Service Total		97,120	0	0	0
Grants & Aid					
581101	Aid to Government Agencies	0	500	500	500
Grants & Aid Total		0	500	500	500
Cost Center Expenditures Total		19,344,100	23,975,903	23,950,903	22,977,169



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

**Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 400 - Transportation**

**Organization Unit: Public Works
Division: Transportation**

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10756	1015	County Engineer	0.50	0.50	0.50	72,093
11755	1028	Assistant County Administrator	0.27	0.27	0.27	50,471
10757	1032	Traffic Supervisor	1.00	1.00	1.00	67,434
11706	1032	Traffic Supervisor	1.00	1.00	1.00	67,143
10758	1122	Roads Superintendent	1.00	1.00	1.00	90,474
10823	1162	County Engineer Administrative Logistics Manager	0.00	1.00	1.00	59,218
10759	1188	Transportation Administrative Manager	1.00	1.00	1.00	96,824
10760	1189	Deputy County Engineer	1.00	1.00	0.00	0
10761	1283	Transportation Asset Manager	1.00	1.00	1.00	71,261
10762	1291	Road Maintenance Manager	1.00	1.00	1.00	72,717
10763	1291	Road Maintenance Manager	1.00	1.00	1.00	70,367
10764	1291	Road Maintenance Manager	1.00	1.00	1.00	79,602
10765	1292	Crew Supervisor	1.00	1.00	1.00	62,109
10766	1292	Crew Supervisor	1.00	1.00	1.00	61,568
10767	1292	Crew Supervisor	1.00	1.00	1.00	60,823
10768	1292	Crew Supervisor	1.00	1.00	1.00	74,735
10769	1292	Crew Supervisor	1.00	1.00	1.00	63,045
10770	1292	Crew Supervisor	1.00	1.00	1.00	68,224
10771	1292	Crew Supervisor	1.00	1.00	1.00	60,823
10772	1292	Crew Supervisor	1.00	1.00	1.00	60,823
10773	1292	Crew Supervisor	1.00	1.00	1.00	60,674
11728	1292	Crew Supervisor	1.00	1.00	1.00	60,674
10774	1293	County Engineering Project Manager	1.00	1.00	0.00	0
10778	2023	Engineering Project Manager I	1.00	1.00	1.00	80,205
10779	2023	Engineering Project Manager I	1.00	1.00	1.00	69,264
10780	2023	Engineering Project Manager I	1.00	1.00	1.00	66,706
10781	2023	Engineering Project Manager I	1.00	1.00	1.00	82,556
10782	2031	Safety and Training Manager	1.00	1.00	1.00	74,298
11707	2068	Land Development Manager	1.00	1.00	1.00	67,517
10777	2079	Traffic Operations Manager	1.00	1.00	0.00	0
10783	2291	Assistant County Engineer Road Maintenance	1.00	1.00	0.00	0
10784	2297	Transportation Engineer	1.00	1.00	0.00	0
10785	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
10786	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
10787	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
10788	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
10789	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
10790	2298	Engineering Construction Inspector	1.00	1.00	0.00	0



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

**Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 400 - Transportation**

**Organization Unit: Public Works
Division: Transportation**

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10791	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
10792	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
10793	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
11716	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
10775	2302	Engineer	1.00	1.00	0.00	0
10776	2302	Engineer	1.00	1.00	0.00	0
10806	2302	Engineer	1.00	1.00	0.00	0
10785	2307	Engineering Construction Inspector	0.00	0.00	1.00	40,789
10786	2307	Engineering Construction Inspector	0.00	0.00	1.00	70,180
10787	2307	Engineering Construction Inspector	0.00	0.00	1.00	45,386
10788	2307	Engineering Construction Inspector	0.00	0.00	1.00	46,114
10789	2307	Engineering Construction Inspector	0.00	0.00	1.00	44,325
10790	2307	Engineering Construction Inspector	0.00	0.00	1.00	41,933
10791	2307	Engineering Construction Inspector	0.00	0.00	1.00	42,328
10792	2307	Engineering Construction Inspector	0.00	0.00	1.00	51,210
10793	2307	Engineering Construction Inspector	0.00	0.00	1.00	33,447
11716	2307	Engineering Construction Inspector	0.00	0.00	1.00	40,373
10794	3010	Survey Technician	1.00	1.00	0.00	0
10795	3010	Survey Technician	1.00	1.00	0.00	0
10794	3016	Survey Technician	0.00	0.00	1.00	35,672
10795	3016	Survey Technician	0.00	0.00	1.00	33,780
10796	3022	Traffic ATMS Signal Supervisor	1.00	1.00	1.00	66,727
10797	3026	County Surveyor	1.00	1.00	0.00	0
10800	3031	Engineering CAD Technician	1.00	1.00	1.00	56,722
11614	3036	Engineering Technician Intern	1.00	1.00	1.00	31,200
10799	3042	Business Technologist	1.00	1.00	1.00	60,882
11731	3042	Business Technologist	1.00	1.00	1.00	60,882
10802	3082	Property Manager	1.00	1.00	1.00	71,261
10801	3084	County Engineer Geographic Information Systems Analyst	1.00	1.00	1.00	68,807
12054	3085	Survey Manager	0.00	0.00	1.00	65,188
12052	3086	Permit Manager	0.00	0.00	1.00	65,188
10814	3108	Traffic Sign Shop Technician	1.00	1.00	0.00	0
10803	3111	Survey Party Chief	1.00	1.00	1.00	66,103
10804	3111	Survey Party Chief	1.00	1.00	1.00	49,858



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 400 - Transportation

Organization Unit: Public Works
Division: Transportation

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10814	3115	Traffic Sign Shop Technician	0.00	0.00	1.00	55,079
10805	3157	Traffic Engineering Technician	1.00	1.00	1.00	53,040
10807	3159	Traffic Signal Technician	1.00	1.00	0.00	0
10808	3159	Traffic Signal Technician	1.00	1.00	0.00	0
11729	3159	Traffic Signal Technician	1.00	1.00	0.00	0
11853	3159	Traffic Signal Technician	1.00	1.00	0.00	0
10807	3160	Traffic Signal Technician	0.00	0.00	1.00	37,024
10808	3160	Traffic Signal Technician	0.00	0.00	1.00	54,268
11729	3160	Traffic Signal Technician	0.00	0.00	1.00	50,940
11853	3160	Traffic Signal Technician	0.00	0.00	1.00	38,522
10809	3250	Transportation Construction Manager	1.00	1.00	1.00	85,093
10810	3301	Traffic Maintenance Technician	1.00	1.00	0.00	0
10811	3301	Traffic Maintenance Technician	1.00	1.00	0.00	0
10812	3301	Traffic Maintenance Technician	1.00	1.00	0.00	0
10813	3301	Traffic Maintenance Technician	1.00	1.00	0.00	0
10815	3301	Traffic Maintenance Technician	1.00	1.00	0.00	0
10816	3301	Traffic Maintenance Technician	1.00	1.00	0.00	0
10817	3301	Traffic Maintenance Technician	1.00	1.00	0.00	0
10818	3301	Traffic Maintenance Technician	1.00	1.00	0.00	0
10819	3301	Traffic Maintenance Technician	1.00	1.00	0.00	0
10810	3303	Traffic Maintenance Technician	0.00	0.00	1.00	36,546
10811	3303	Traffic Maintenance Technician	0.00	0.00	1.00	36,213
10812	3303	Traffic Maintenance Technician	0.00	0.00	1.00	45,074
10813	3303	Traffic Maintenance Technician	0.00	0.00	1.00	36,546
10815	3303	Traffic Maintenance Technician	0.00	0.00	1.00	34,799
10816	3303	Traffic Maintenance Technician	0.00	0.00	1.00	36,546
10817	3303	Traffic Maintenance Technician	0.00	0.00	1.00	34,799
10818	3303	Traffic Maintenance Technician	0.00	0.00	1.00	33,447
10819	3303	Traffic Maintenance Technician	0.00	0.00	1.00	33,447
10820	5016	Transportation Contract Coordinator	1.00	1.00	1.00	52,812
10822	5016	Transportation Contract Coordinator	0.00	1.00	1.00	50,607
10821	5073	Land Management Agent	1.00	0.00	0.00	0
10822	5074	Development Review Coordinator	1.00	0.00	0.00	0
12038	5074	Development Review Coordinator	0.00	0.00	1.00	46,468
12039	5074	Development Review Coordinator	0.00	0.00	1.00	46,468
10022	5085	Executive Coordinator	0.27	0.27	0.27	15,343
10821	5088	Property Agent	0.00	1.00	1.00	43,431
12055	5088	Property Agent	0.00	0.00	1.00	43,431
10824	5090	Title Research Agent	0.00	0.00	1.00	53,207
12053	5091	Permit Technician	0.00	0.00	1.00	43,431
10823	6006	Administrative Staff Assistant	1.00	0.00	0.00	0
10798	6021	Staff Assistant IV	1.00	1.00	1.00	45,220
10824	6021	Staff Assistant IV	1.00	1.00	0.00	0
11715	6021	Staff Assistant IV	1.00	1.00	1.00	40,248
11780	6073	Budget and Administrative Coordinator	1.00	0.00	0.00	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 400 - Transportation

Organization Unit: Public Works
Division: Transportation

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10825	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	48,319
10826	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	50,212
10827	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	50,274
10828	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	39,458
10829	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	39,458
10830	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	47,050
11714	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	47,050
11780	6251	County Engineer Fiscal Manager	0.00	1.00	1.00	59,218
10831	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10832	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10833	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10834	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10835	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10836	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10837	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10838	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10839	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10840	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10841	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10842	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10843	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10844	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10845	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10846	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10847	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10848	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10849	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10850	7035	Heavy Equipment Operator	1.00	1.00	0.00	0
10831	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	55,973
10832	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	53,560
10834	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	53,560
10835	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	55,495
10836	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	53,560
10837	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	53,560
10839	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	56,368
10841	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	56,639
10842	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	53,560
10843	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	69,680
10844	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	46,884
10845	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	57,263
10847	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	64,522
10849	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	53,560



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 400 - Transportation

Organization Unit: Public Works
Division: Transportation

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10850	7036	Roads Maintenance Technician IV	0.00	0.00	1.00	64,688
10833	7038	Roads Maintenance Technician III	0.00	0.00	1.00	52,562
10838	7038	Roads Maintenance Technician III	0.00	0.00	1.00	43,327
10840	7038	Roads Maintenance Technician III	0.00	0.00	1.00	45,407
10846	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10848	7038	Roads Maintenance Technician III	0.00	0.00	1.00	44,512
10851	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10852	7038	Roads Maintenance Technician III	0.00	0.00	1.00	45,303
10853	7038	Roads Maintenance Technician III	0.00	0.00	1.00	42,100
10854	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10855	7038	Roads Maintenance Technician III	0.00	0.00	1.00	45,136
10856	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10857	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10858	7038	Roads Maintenance Technician III	0.00	0.00	1.00	48,111
10859	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10860	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10861	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10862	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10863	7038	Roads Maintenance Technician III	0.00	0.00	1.00	45,906
10864	7038	Roads Maintenance Technician III	0.00	0.00	1.00	40,727
10865	7038	Roads Maintenance Technician III	0.00	0.00	1.00	47,799
10866	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10867	7038	Roads Maintenance Technician III	0.00	0.00	1.00	51,272
10868	7038	Roads Maintenance Technician III	0.00	0.00	1.00	49,088
10869	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10870	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10871	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10872	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10873	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10874	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10875	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10903	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10906	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10911	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10912	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10922	7038	Roads Maintenance Technician III	0.00	0.00	1.00	41,954
10889	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,871
10890	7039	Roads Maintenance Technician II	0.00	0.00	1.00	38,044
10891	7039	Roads Maintenance Technician II	0.00	0.00	1.00	39,687
10892	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507
10893	7039	Roads Maintenance Technician II	0.00	0.00	1.00	33,447
10894	7039	Roads Maintenance Technician II	0.00	0.00	1.00	38,418
10895	7039	Roads Maintenance Technician II	0.00	0.00	1.00	37,045
10896	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507
10897	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507
10898	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507
10899	7039	Roads Maintenance Technician II	0.00	0.00	1.00	33,447
10900	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507
10904	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 400 - Transportation

Organization Unit: Public Works
Division: Transportation

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10907	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507
10908	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507
10909	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507
10914	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507
10915	7039	Roads Maintenance Technician II	0.00	0.00	1.00	33,447
10916	7039	Roads Maintenance Technician II	0.00	0.00	1.00	33,447
10917	7039	Roads Maintenance Technician II	0.00	0.00	1.00	33,447
10918	7039	Roads Maintenance Technician II	0.00	0.00	1.00	33,447
10919	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507
10920	7039	Roads Maintenance Technician II	0.00	0.00	1.00	33,447
10921	7039	Roads Maintenance Technician II	0.00	0.00	1.00	36,507
10923	7039	Roads Maintenance Technician II	0.00	0.00	1.00	33,447
10851	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10852	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10853	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10854	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10855	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10856	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10857	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10858	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10859	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10860	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10861	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10862	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10863	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10864	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10865	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10866	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10867	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10868	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 400 - Transportation

Organization Unit: Public Works
Division: Transportation

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10869	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10870	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10871	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10872	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10873	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10874	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10875	7044	County Engineer Medium Equipment Operator	1.00	1.00	0.00	0
10876	8031	Highway Maintenance Technician	1.00	1.00	0.00	0
10877	8031	Highway Maintenance Technician	1.00	1.00	0.00	0
10878	8031	Highway Maintenance Technician	1.00	1.00	0.00	0
10879	8031	Highway Maintenance Technician	1.00	1.00	0.00	0
10880	8031	Highway Maintenance Technician	1.00	1.00	0.00	0
10881	8031	Highway Maintenance Technician	1.00	1.00	0.00	0
10882	8031	Highway Maintenance Technician	1.00	1.00	0.00	0
10883	8031	Highway Maintenance Technician	1.00	1.00	0.00	0
10885	8031	Highway Maintenance Technician	1.00	1.00	0.00	0
10886	8031	Highway Maintenance Technician	1.00	1.00	0.00	0
10887	8031	Highway Maintenance Technician	1.00	1.00	0.00	0
10876	8032	Roads Maintenance Technician I	0.00	0.00	1.00	31,200
10877	8032	Roads Maintenance Technician I	0.00	0.00	1.00	31,200
10878	8032	Roads Maintenance Technician I	0.00	0.00	1.00	39,645
10879	8032	Roads Maintenance Technician I	0.00	0.00	1.00	41,143
10880	8032	Roads Maintenance Technician I	0.00	0.00	1.00	45,428
10881	8032	Roads Maintenance Technician I	0.00	0.00	1.00	31,200
10882	8032	Roads Maintenance Technician I	0.00	0.00	1.00	39,728
10883	8032	Roads Maintenance Technician I	0.00	0.00	1.00	31,200
10885	8032	Roads Maintenance Technician I	0.00	0.00	1.00	31,200
10886	8032	Roads Maintenance Technician I	0.00	0.00	1.00	31,200
10887	8032	Roads Maintenance Technician I	0.00	0.00	1.00	31,200
10889	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0
10890	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0
10891	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0
10892	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0
10893	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0
10894	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0



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

Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 400 - Transportation

Organization Unit: Public Works
Division: Transportation

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10895	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0
10896	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0
10897	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0
10898	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0
10899	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0
10900	8033	Right of Way Maintenance Technician	1.00	1.00	0.00	0
10903	8038	Light Equipment Operator	1.00	1.00	0.00	0
10904	8038	Light Equipment Operator	1.00	1.00	0.00	0
10905	8038	Light Equipment Operator	1.00	1.00	0.00	0
10906	8038	Light Equipment Operator	1.00	1.00	0.00	0
10907	8038	Light Equipment Operator	1.00	1.00	0.00	0
10908	8038	Light Equipment Operator	1.00	1.00	0.00	0
10909	8038	Light Equipment Operator	1.00	1.00	0.00	0
10910	8038	Light Equipment Operator	1.00	1.00	0.00	0
10911	8038	Light Equipment Operator	1.00	1.00	0.00	0
10912	8038	Light Equipment Operator	1.00	1.00	0.00	0
10913	8038	Light Equipment Operator	1.00	1.00	0.00	0
10914	8038	Light Equipment Operator	1.00	1.00	0.00	0
10915	8038	Light Equipment Operator	1.00	1.00	0.00	0
10916	8038	Light Equipment Operator	1.00	1.00	0.00	0
10917	8038	Light Equipment Operator	1.00	1.00	0.00	0
10918	8038	Light Equipment Operator	1.00	1.00	0.00	0
10919	8038	Light Equipment Operator	1.00	1.00	0.00	0
10920	8038	Light Equipment Operator	1.00	1.00	0.00	0
10921	8038	Light Equipment Operator	1.00	1.00	0.00	0
10922	8038	Light Equipment Operator	1.00	1.00	0.00	0
10923	8038	Light Equipment Operator	1.00	1.00	0.00	0
10924	8081	Transportation Service Technician	1.00	1.00	0.00	0
10925	8081	Transportation Service Technician	1.00	1.00	0.00	0
10926	8081	Transportation Service Technician	1.00	1.00	0.00	0
10927	8081	Transportation Service Technician	1.00	1.00	0.00	0
10924	8084	Roads Services Technician	0.00	0.00	1.00	48,901
10925	8084	Roads Services Technician	0.00	0.00	1.00	54,060
10926	8084	Roads Services Technician	0.00	0.00	1.00	48,901
10927	8084	Roads Services Technician	0.00	0.00	1.00	48,901
Current Positions Total			179.04	179.04	173.04	
New Positions						
26308	2302	Engineer	0.00	0.00	1.00	69,743
26309	2307	Engineering Construction Inspector	0.00	0.00	1.00	33,447



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 400 - Transportation

Organization Unit: Public Works
Division: Transportation

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
			Positions			
New Positions Total			0.00	0.00	2.00	
Reclassified Positions						
10783	2308	OCE Assistant Director Salary Impact \$0	0.00	0.00	1.00	123,511
10797	2308	OCE Assistant Director Salary Impact \$0	0.00	0.00	1.00	106,288
11317	2308	OCE Assistant Director Salary Impact \$0 Allocation Change	0.00	0.00	0.25	27,826
Reclassified Positions Total			0.00	0.00	2.25	
Salary and FTE Adjustments						
10760	1189	Deputy County Engineer Salary Impact \$0	0.00	0.00	1.00	128,295
10774	1293	County Engineering Project Manager Salary Impact \$5,970 Paygrade Change From 112-116 To 114- 118	0.00	0.00	1.00	65,188
10777	2079	Traffic Operations Manager Salary Impact \$0 Paygrade Change From 117 To 119	0.00	0.00	1.00	99,341
10784	2297	Transportation Engineer Salary Impact \$11,565 Paygrade Change From 117 To 119	0.00	0.00	1.00	91,416
10775	2302	Engineer Salary Impact \$0 Paygrade Change From 113-117 To 115- 119	0.00	0.00	1.00	70,533
10776	2302	Engineer Salary Impact \$0 Paygrade Change From 113-117 To 115- 119	0.00	0.00	1.00	78,333
10806	2302	Engineer Salary Impact \$0 Paygrade Change From 113-117 To 115- 119	0.00	0.00	1.00	114,775
Salary and FTE Adjustments Total			0.00	0.00	7.00	
Positions Total			179.04	179.04	184.29	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 400 - Transportation

Organization Unit: Public Works
Division: Transportation

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Grapple Truck - Replacement for GR-3		363,000
International HV607 Patch Truck - Replacement for APT-5 - CF		231,763
Bucket Truck Altec Forestry Body 50-80ft Boom - Replacement for BT-4 - CF		212,852
Pickup Truck Crew Cab 4x4 - Replacement for P-17 - CF		57,968
Trailer - CF		13,470
Mower - CF		18,798
MowMax Trim Tractor - Replacement for TT-11		318,714
Trimble RTK and Total Station (Qty 2)		136,000
Lowboy Trailer - Replacement for LB-3		93,500
Pickup Truck 4x4 Crew Cab - Replacement for P-183		63,800
International HX Dump Truck - Replaces TD13, TD15 & TD20 - CF		601,350
Bucket Truck -Altec Body 58 foot Boom 400 pound Platform Capacity - CF		416,054
International HX Dump Truck - Replaces TD17 & TD24 - CF		401,282
Vacuum Trainer 800 Gal - Replaces VACTI-1 - CF		360,443
564101 - Machinery and Equipment Total		3,288,994
564102 - Machinery and Equipment CIP		
ESC000001 Enterprise Resource Planning Capital - CF		11,757
564102 - Machinery and Equipment CIP Total		11,757
568102 - Intangible Software CIP		
ESC000001 Enterprise Resource Planning Capital - CF		75,998
568102 - Intangible Software CIP Total		75,998



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund

Organization Unit: Public Works

Cost Center: 401 - Transportation Transfers

Division: Transportation

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Interfund Transfers					
591133	Budget Transfer to Rainbow Lakes Estates Road Fund	0	0	25,000	0
Interfund Transfers Total		<u>0</u>	<u>0</u>	<u>25,000</u>	<u>0</u>
Cost Center Expenditures Total		<u>0</u>	<u>0</u>	<u>25,000</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund

Organization Unit: Public Works

Cost Center: 402 - Ocala Marion County Transit

Division: Transportation

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
583101	Grants and Aid Other	188,903	199,138	199,138	202,234
Grants & Aid Total		188,903	199,138	199,138	202,234
Cost Center Expenditures Total		188,903	199,138	199,138	202,234



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund

Organization Unit: Capital Improvements

Cost Center: 760 - Road and Street Facilities

Division: Transportation Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
561301	Land Acquisition Right of Way Easements	0	1,000,000	1,000,000	755,451
563220	Improvements Road and Bridge	2,845,574	22,914,410	19,196,844	13,917,276
Capital Total		2,845,574	23,914,410	20,196,844	14,672,727
Reserves					
599101	Reserve for Contingencies	0	568,750	6,852,764	4,497,487
599199	Reserve for Cash Carry Forward	0	2,000,000	2,000,000	8,750,000
Reserves Total		0	2,568,750	8,852,764	13,247,487
Cost Center Expenditures Total		2,845,574	26,483,160	29,049,608	27,920,214



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 760 - Road and Street Facilities

Organization Unit: Capital Improvements
Division: Transportation Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
561301 - Land Acquisition Right of Way Easements		
TIP60800F NW 49TH/35TH ST PH 3 - CF		755,451
561301 - Land Acquisition Right of Way Easements Total		755,451
563220 - Improvements Road and Bridge		
TIP000017 CR 484 Penn Ave Multi-Model Trail - CF		25,225
TIP077841 CR 484 Intersection - Grant - CF		285,654
TIP449317 CR 484 at SW 135th St Rd Intersection - Grant - CF		263,886
TIP77700B NW Ave at W Hwy 40 - CF		15,000
TIP999999 Future Capital Projects - CF		1,000,000
TIP000017 CR 484 Penn Ave Multi-Model Trail - Grant - CF		2,162,000
TIP000024 Cross Florida Greenway Trail - Grant - CF		681,453
TIP000158 FCCP SW 145th Place Rd Extension - Grant - CF		3,491,033
TIP073804 SW 49th/40th Ave Phase 1 - Grant - CF		1,064,262
TIP073865 Emerald Road Extension - Grant - CF		4,370,763
TIP075703 East / South Highway 25 Resurface Rd 20 - CF		500,000
TIP077390 Marion Oaks Sidewalks - CF		21,790
TIP077390 Marion Oaks Sidewalks - Grant - CF		36,210
563220 - Improvements Road and Bridge Total		13,917,276



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1020 - County Transportation Maintenance Fund

Organization Unit: Capital Improvements

Cost Center: 765 - Road Assessments

Division: Road Assessment Program Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
563400	Improvements Assessment Program	77,825	23,151,425	23,151,425	31,878,061
	Capital Total	77,825	23,151,425	23,151,425	31,878,061
	Cost Center Expenditures Total	77,825	23,151,425	23,151,425	31,878,061



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

**Fund: 1020 - County Transportation Maintenance Fund
Cost Center: 765 - Road Assessments**

**Organization Unit: Capital Improvements
Division: Road Assessment Program Improvements**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563400 - Improvements Assessment Program		
Country Gardens – Reclaim/Resurface .73 miles		433,872
Potential Reclaim/Resurface Road Projects – 10 miles		6,508,966
Potential Overlay Projects – 10 miles		5,129,910
Fore Acres 1st Addition – Reclaim/Resurface 1.97 miles		1,029,162
Belmar Estates – Reclaim/Resurface 3.55 miles		1,630,903
Tradewinds Villages/Sugar Hill Estates – Reclaim/Resurface 1.49 miles		917,138
Pine Ridge Estates – Reclaim/Resurface 1.84 miles		1,095,235
Bellevue Heights Estates Unit 8 – New Construction .11 miles		157,783
Horse Park Lane – New Construction .36 miles		244,813
Huntington – Reclaim/Resurface .74 miles		465,719
Potential New Road Construction Projects – 10 miles		14,264,560
563400 - Improvements Assessment Program Total		<u>31,878,061</u>



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

Fund: 1021 - 80% Gas Tax Construction Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
335431	Constitutional Gas Tax 80%	4,194,241	4,113,842	4,113,842	4,210,526
361110	Interest Board	658,171	485,000	485,000	408,000
379999	Less 5%	0	-229,942	-229,942	-230,926
399991	Balances Forward Cash Regular	10,308,910	13,450,036	10,747,763	11,493,829
Total		<u>15,161,322</u>	<u>17,818,936</u>	<u>15,116,663</u>	<u>15,881,429</u>



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

Fund: 1021 - 80% Gas Tax Construction Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
761	County Engineer 80% Gas Tax	4,413,559	17,818,936	15,116,663	15,881,429
Expenditure Summary Total		<u>4,413,559</u>	<u>17,818,936</u>	<u>15,116,663</u>	<u>15,881,429</u>



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

**Fund: 1021 - 80% Gas Tax Construction Fund
Cost Center: 761 - County Engineer 80% Gas Tax**

**Organization Unit: Capital Improvements
Division: Transportation Improvements**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
563221	Improvements R and B 5th and 6th	4,413,559	17,818,936	15,116,663	15,881,429
	Capital Total	<u>4,413,559</u>	<u>17,818,936</u>	<u>15,116,663</u>	<u>15,881,429</u>
	Cost Center Expenditures Total	<u>4,413,559</u>	<u>17,818,936</u>	<u>15,116,663</u>	<u>15,881,429</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1021 - 80% Gas Tax Construction Fund
Cost Center: 761 - County Engineer 80% Gas Tax

Organization Unit: Capital Improvements
Division: Transportation Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563221 - Improvements R and B 5th and 6th		
TIP999999 New Unassigned Funding		975,766
TIP077610 Striping		500,000
TIP077835 Misc Traffic Improvement		500,000
TIP000002 NE 7th Avenue - CF		267,567
TIP000017 CR 484 Penn Ave Multi-Model Trail - CF		50,370
TIP000022 SW 27th Ave Elevated Roadway - CF		877
TIP000023 SW 27th Ave at SW 66th St Roundabout - CF		258,940
TIP000027 SE 79th St Resurfacing - CF		250,568
TIP000028 SE 95th St Resurfacing - CF		400,947
TIP000029 Pavement Preservation - CF		500,000
TIP057104 CR 316 - CF		999,900
TIP000001 NE 42nd PI Resurface		361,934
TIP057204 NW 63rd St - CF		358,375
TIP060804 NW 49th / 35th St - CF		213,771
TIP071724 Guardrail - CF		16,953
TIP071764 Miscellaneous Bridge Repairs - CF		488,815
TIP075113 SW 125th Ave Resurface - CF		183,000
TIP075603 SW 128th Ave / SW 129th Ter Rd Resurface - CF		540,000
TIP075703 East / South Hwy 25 Resurface Rd 20 - CF		1,095,000
TIP075803 SW 27th Ave - CF		378,000
TIP075813 SW 35th St / SW 7th Ave Rd - CF		780,000
TIP075833 Almond Road - CF		234,329
TIP000015 NE 42nd PI Resurface		525,000
TIP075843 Teak Road - CF		221,834
TIP077590 Miscellaneous Road and Drainage Repair - CF		468,889
TIP077600 Miscellaneous ADA Sidewalk Repairs - CF		75,000
TIP077610 Striping - CF		565,144
TIP077835 Miscellaneous Traffic Repairs - CF		500,000
TIP080454 NE 58th Ave Resurfacing - CF		1,175,599
TIP999999 Future Capital Projects - CF		1,294,851
TIP000029 Pavement Preservation		400,000
TIP000042 SE 55th Ave Rd Resurface		125,000
TIP071724 Guardrail		100,000
TIP071764 Misc Bridge Repair		500,000
TIP077590 Misc Road & Drainage Repair		500,000
TIP077600 Misc ADA Sidewalk Improvement		75,000
563221 - Improvements R and B 5th and 6th Total		15,881,429



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

Fund: 1022 - 20% Gas Tax Construction Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
335430	Constutional Gas Tax 20%	1,048,560	1,028,461	1,028,461	1,052,632
361110	Interest Board	234,227	175,000	175,000	150,000
379999	Less 5%	0	-60,173	-60,173	-60,132
399991	Balances Forward Cash Regular	5,167,448	4,372,779	4,372,779	4,196,411
Total		<u>6,450,235</u>	<u>5,516,067</u>	<u>5,516,067</u>	<u>5,338,911</u>



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

Fund: 1022 - 20% Gas Tax Construction Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
403	Road Construction 20% Gas Tax	1,439,362	5,516,067	5,516,067	5,338,911
Expenditure Summary Total		<u>1,439,362</u>	<u>5,516,067</u>	<u>5,516,067</u>	<u>5,338,911</u>



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

**Fund: 1022 - 20% Gas Tax Construction Fund
Cost Center: 403 - Road Construction 20% Gas Tax**

**Organization Unit: Public Works
Division: Transportation**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
553101	Road Materials and Supplies	1,439,362	5,516,067	5,516,067	5,338,911
	Operating Total	<u>1,439,362</u>	<u>5,516,067</u>	<u>5,516,067</u>	<u>5,338,911</u>
	Cost Center Expenditures Total	<u>1,439,362</u>	<u>5,516,067</u>	<u>5,516,067</u>	<u>5,338,911</u>



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

Fund: 1023 - 2nd Local Option Fuel Tax Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
312420	2nd Local Option Fuel Tax 5 Cents	2,271,186	2,259,021	2,259,021	2,460,279
361110	Interest Board	534,637	378,000	378,000	306,000
379999	Less 5%	0	-131,851	-131,851	-138,314
399991	Balances Forward Cash Regular	10,134,092	12,842,035	8,632,179	11,316,117
Total		<u>12,939,915</u>	<u>15,347,205</u>	<u>11,137,349</u>	<u>13,944,082</u>



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

Fund: 1023 - 2nd Local Option Fuel Tax Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
762	Transportation Improvements 2nd 5 Cents	4,307,735	15,347,205	11,137,349	13,944,082
Expenditure Summary Total		<u>4,307,735</u>	<u>15,347,205</u>	<u>11,137,349</u>	<u>13,944,082</u>



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

**Fund: 1023 - 2nd Local Option Fuel Tax Fund
Cost Center: 762 - Transportation Improvements 2nd 5
Cents**

**Organization Unit: Capital Improvements
Division: Transportation Improvements**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
561301	Land Acquisition Right of Way Easements	0	761,222	561,222	884,741
563101	Improvements Other than Buildings	4,307,735	14,585,983	577,864	181,376
563220	Improvements Road and Bridge	0	0	9,998,263	12,877,965
Capital Total		4,307,735	15,347,205	11,137,349	13,944,082
Cost Center Expenditures Total		4,307,735	15,347,205	11,137,349	13,944,082



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1023 - 2nd Local Option Fuel Tax Fund
Cost Center: 762 - Transportation Improvements 2nd 5
Cents

Organization Unit: Capital Improvements
Division: Transportation Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
561301 - Land Acquisition Right of Way Easements		
TIP077586 Misc ROW Acquisition		500,000
TIP077586 Miscellaneous ROW Acquisition - CF		384,741
561301 - Land Acquisition Right of Way Easements Total		884,741
563101 - Improvements Other than Buildings		
TIP60800F NW 49th / 35th St Phase 3 - CF		16,584
TIP999999 Future Capital Projects - CF		164,792
563101 - Improvements Other than Buildings Total		181,376
563220 - Improvements Road and Bridge		
TIP057104 CR 316 - CF		1,000,000
TIP057311 NW 130th Ave Resurfacing - CF		770,191
TIP060804 NW 49th / 35th St - CF		213,771
TIP075113 SW 125th Ave Resurface - CF		183,000
TIP075303 NE HWY 314 Resurface - CF		224,371
TIP075603 SW 128th Ave / SW 129th Ter Rd Resurface - CF		540,000
TIP075703 East / South Hwy 25 Resurface Rd 20 - CF		1,600,000
TIP075803 SW 27th Ave - CF		378,000
TIP075813 SW 35th St / SW 7th Ave Rd - CF		780,000
TIP080454 NE 58th Ave Resurfacing - CF		1,175,699
TIP000029 Pavement Preservation		400,000
TIP77200C Greenway Bike Trail Pruitt - CF		49,090
TIP999999 Future Capital Projects - CF		853,225
TIP000032 NW 217th Ct Resurface		476,136
TIP000038 SW 100th Ave Resurface		400,947
TIP077835 Misc Traffic Improvement		200,000
TIP999999 New Unassigned Funding		1,407,365
TIP000008 SW 38th Ave / SW 3rd St / SW 40th Ave - CF		1,116,000
TIP000009 SW 43rd Ct - CF		709,223
TIP000026 SE 30th Ct Resurfacing - CF		400,947
563220 - Improvements Road and Bridge Total		12,877,965



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

Fund: 1029 - TMF Transportation Planning Organization

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
331470	Federal Highway Admin Public Law	665,661	1,011,323	1,011,323	773,912
334472	Transprrtation Disadvantaged	30,792	30,735	30,735	32,484
399991	Balances Forward Cash Regular	77,989	77,989	77,989	73,668
Total		<u>774,442</u>	<u>1,120,047</u>	<u>1,120,047</u>	<u>880,064</u>



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

Fund: 1029 - TMF Transportation Planning Organization

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
407	TPO Federal Highway Administration	669,899	1,011,323	1,011,323	773,912
408	TPO Federal Transit Administration	5,095	77,989	77,989	73,668
409	TPO Transportation Disadvantaged	25,779	30,735	30,735	32,484
Expenditure Summary Total		<u>700,773</u>	<u>1,120,047</u>	<u>1,120,047</u>	<u>880,064</u>



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

**Fund: 1029 - TMF Transportation Planning
Organization
Cost Center: 407 - TPO Federal Highway
Administration**

Organization Unit: Public Works

Division: Transportation Planning Organization

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	301,707	319,040	319,040	336,797
521101	FICA Taxes	22,462	24,405	24,405	25,763
522101	Retirement Contributions	40,753	43,484	43,484	47,252
523101	Health Insurance	36,408	47,465	47,465	47,969
523401	Life ADD LTD	2,013	2,138	2,138	2,256
524101	Workers Compensation	295	287	287	404
Personnel Total		403,638	436,819	436,819	460,441
Operating					
531109	Professional Services	183,145	454,000	454,000	195,000
534101	Contract Serv Other Misc	0	1,000	1,000	1,000
540101	Travel and Per Diem	3,538	10,250	10,250	10,500
541101	Communication Services	0	0	4,800	3,000
542201	Postage and Freight	0	100	100	50
544101	Rentals and Leases Equipment	340	3,600	3,600	3,600
545101	Insurance Premiums	2,350	2,547	2,547	2,271
547101	Printing and Binding	447	750	750	750
549185	Charges Central Services Cost Allocation	52,593	58,394	58,394	57,850
549201	Advertising Legal	1,138	1,200	1,200	1,000
549990	Other Current Charges Misc Expenses	822	100	100	100
551101	Office Supplies	1,702	9,838	7,338	4,000
552106	Computer Software	8,667	16,500	13,700	16,500
552108	Operating Supplies	2,092	750	750	1,250
552116	Operating Supplies Computer Hardware	4,554	7,500	8,000	8,500
554101	Books Publications and Subscriptions	59	75	275	300
554201	Dues and Memberships	1,125	1,800	1,600	1,800
555501	Training and Education	555	6,100	6,100	6,000
Operating Total		263,127	574,504	574,504	313,471
Debt Service					
571205	Principal Lease Agreements	2,293	0	0	0
571207	Principal Subscriptions	721	0	0	0
572205	Interest Lease Agreements	80	0	0	0
572207	Interest Subscriptions	41	0	0	0
Debt Service Total		3,135	0	0	0
Cost Center Expenditures Total		669,900	1,011,323	1,011,323	773,912



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1029 - TMF Transportation Planning
Organization
Cost Center: 407 - TPO Federal Highway
Administration

Organization Unit: Public Works

Division: Transportation Planning Organization

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11615	1187	Transportation Planning Director	0.96	0.96	0.00	0
11626	2005	TPO Transportation Planner	0.99	0.98	0.00	0
11625	2067	TPO Principal Transportation Planner	0.99	0.00	0.00	0
11629	5009	Grants Coordinator and Fiscal Planner	0.87	0.86	0.00	0
11627	6248	Administrative Specialist III Social Media Coord	0.96	0.96	0.00	0
Current Positions Total			4.77	3.76	0.00	
Salary and FTE Adjustments						
11615	1187	Transportation Planning Director Allocation Change	0.00	0.00	0.97	136,249
11626	2005	TPO Transportation Planner Allocation Chnage	0.00	0.00	0.97	72,231
11629	5009	Grants Coordinator and Fiscal Planner Allocation Change	0.00	0.00	0.84	57,763
11627	6248	Administrative Specialist III Social Media Coord Allocation Change	0.00	0.00	0.97	54,516
Salary and FTE Adjustments Total			0.00	0.00	3.75	
Positions Total			4.77	3.76	3.75	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1029 - TMF Transportation Planning

Organization Unit: Public Works

Organization

Cost Center: 408 - TPO Federal Transit Administration

Division: Transportation Planning Organization

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	3,922	0	0	0
521101	FICA Taxes	297	0	0	0
522101	Retirement Contributions	557	0	0	0
523101	Health Insurance	290	0	0	0
523401	Life ADD LTD	28	0	0	0
Personnel Total		5,094	0	0	0
Operating					
552106	Computer Software	-729	0	0	0
Operating Total		-729	0	0	0
Debt Service					
571207	Principal Subscriptions	708	0	0	0
572207	Interest Subscriptions	21	0	0	0
Debt Service Total		729	0	0	0
Reserves					
599199	Reserve for Cash Carry Forward	0	77,989	77,989	73,668
Reserves Total		0	77,989	77,989	73,668
Cost Center Expenditures Total		5,094	77,989	77,989	73,668



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1029 - TMF Transportation Planning

Organization Unit: Public Works

Organization

Cost Center: 409 - TPO Transportation Disadvantaged

Division: Transportation Planning Organization

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	17,601	18,852	18,852	20,094
521101	FICA Taxes	1,322	1,447	1,447	1,542
522101	Retirement Contributions	2,385	2,572	2,572	2,821
523101	Health Insurance	1,197	3,031	3,031	3,199
523401	Life ADD LTD	117	130	130	138
524101	Workers Compensation	16	20	20	26
Personnel Total		22,638	26,052	26,052	27,820
Operating					
540101	Travel and Per Diem	238	700	700	800
542201	Postage and Freight	13	25	25	25
549185	Charges Central Services Cost Allocation	1,627	1,806	1,806	1,789
549201	Advertising Legal	612	1,200	1,200	1,200
551101	Office Supplies	0	552	237	250
552106	Computer Software	175	0	0	0
552108	Operating Supplies	81	0	315	100
555501	Training and Education	395	400	400	500
Operating Total		3,141	4,683	4,683	4,664
Cost Center Expenditures Total		25,779	30,735	30,735	32,484



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1029 - TMF Transportation Planning

Organization Unit: Public Works

Organization

Cost Center: 409 - TPO Transportation Disadvantaged

Division: Transportation Planning Organization

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11615	1187	Transportation Planning Director	0.04	0.04	0.00	0
11626	2005	TPO Transportation Planner	0.01	0.02	0.00	0
11625	2067	TPO Principal Transportation Planner	0.01	0.00	0.00	0
11629	5009	Grants Coordinator and Fiscal Planner	0.13	0.14	0.00	0
11627	6248	Administrative Specialist III Social Media Coord	0.04	0.04	0.00	0
Current Positions Total			0.23	0.24	0.00	
Salary and FTE Adjustments						
11615	1187	Transportation Planning Director Allocation Change	0.00	0.00	0.03	4,214
11626	2005	TPO Transportation Planner Allocation Chnage	0.00	0.00	0.03	2,234
11629	5009	Grants Coordinator and Fiscal Planner Allocation Change	0.00	0.00	0.16	11,003
11627	6248	Administrative Specialist III Social Media Coord Allocation Change	0.00	0.00	0.03	1,687
Salary and FTE Adjustments Total			0.00	0.00	0.25	
Positions Total			0.23	0.24	0.25	



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

Fund: 1031 - Sidewalk Construction Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
329504	Sidewalk Fees	191,383	155,789	155,789	155,789
361110	Interest Board	52,429	40,000	40,000	27,000
379999	Less 5%	0	-9,789	-9,789	-9,139
399991	Balances Forward Cash Regular	930,165	841,314	819,888	976,038
Total		<u>1,173,977</u>	<u>1,027,314</u>	<u>1,005,888</u>	<u>1,149,688</u>



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

Fund: 1031 - Sidewalk Construction Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
763	Sidewalk Construction	354,089	1,027,314	1,005,888	1,149,688
Expenditure Summary Total		<u>354,089</u>	<u>1,027,314</u>	<u>1,005,888</u>	<u>1,149,688</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1031 - Sidewalk Construction Fund
Cost Center: 763 - Sidewalk Construction

Organization Unit: Capital Improvements
Division: Transportation Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
563101	Improvements Other than Buildings	354,089	1,027,314	1,005,888	1,149,688
	Capital Total	354,089	1,027,314	1,005,888	1,149,688
	Cost Center Expenditures Total	354,089	1,027,314	1,005,888	1,149,688



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

**Fund: 1031 - Sidewalk Construction Fund
Cost Center: 763 - Sidewalk Construction**

**Organization Unit: Capital Improvements
Division: Transportation Improvements**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563101 - Improvements Other than Buildings		
TIP999999 Sidewalk Construction Unassigned		173,650
TIP071754 Miscellenanous Sidewalk Projects - CF		395,150
TIP999999 Future Capital Projects - CF		580,888
563101 - Improvements Other than Buildings Total		<u>1,149,688</u>



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

Fund: 1035 - Marion County Airport Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
331410	Airport Federal Grant	411,660	6,637,000	6,829,954	11,577,414
331518	Airport Rescue ARPA	30,090	0	0	0
332506	CARES Act Coronavirus Relief	19,537	0	0	0
334410	Airport State Grant	76,380	674,647	751,775	963,213
344101	Aviation Fuel Sales	438,537	517,500	517,500	517,500
344102	Airport Sales	3,010	3,000	3,000	3,000
344105	Airport Rent	453,652	489,000	489,000	481,000
361110	Interest Board	19,848	14,300	14,300	8,600
361199	Interest Leases	9,422	0	0	0
369910	Other	6,520	4,800	4,800	4,800
369920	Cash Over or Short	-55	0	0	0
379999	Less 5%	0	-51,430	-51,430	-50,745
399991	Balances Forward Cash Regular	269,135	275,864	468,865	354,819
Total		<u>1,737,736</u>	<u>8,564,681</u>	<u>9,027,764</u>	<u>13,859,601</u>



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

Fund: 1035 - Marion County Airport Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
415	Marion County Airport	1,357,049	8,564,681	9,027,764	13,859,601
Expenditure Summary Total		<u>1,357,049</u>	<u>8,564,681</u>	<u>9,027,764</u>	<u>13,859,601</u>



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

Fund: 1035 - Marion County Airport Fund
Cost Center: 415 - Marion County Airport

Organization Unit: Public Works
Division: Airport

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	163,468	168,065	168,065	183,390
514101	Overtime	0	3,000	3,000	3,000
521101	FICA Taxes	11,757	13,090	13,090	14,262
522101	Retirement Contributions	22,061	23,318	23,318	26,153
523101	Health Insurance	36,820	37,872	37,872	38,376
523401	Life ADD LTD	1,083	1,129	1,129	1,232
524101	Workers Compensation	3,619	3,540	3,540	5,072
Personnel Total		238,808	250,014	250,014	271,485
Operating					
534101	Contract Serv Other Misc	2,380	2,000	4,400	2,520
540101	Travel and Per Diem	338	4,600	3,358	2,100
541101	Communication Services	6,982	8,095	8,095	8,360
542201	Postage and Freight	46	200	200	100
543101	Utility Services Electric Water Sewer	31,267	33,020	33,020	41,010
543102	Utility Services Waste Disposal	2,089	2,600	2,600	2,400
544101	Rentals and Leases Equipment	6,000	4,000	4,000	8,000
545101	Insurance Premiums	39,989	53,266	53,266	40,897
546101	Repairs and Maint Bldgs and Grounds	42,987	36,576	36,576	38,576
546257	Repairs and Maint Fleet Management	3,454	4,000	4,000	3,800
546301	Repairs and Maint Equipment	614	2,500	2,500	2,000
546311	Repairs and Maint Mowing and Equipment	1,834	4,000	4,000	3,500
547101	Printing and Binding	257	800	800	600
548101	Promotional Activities	2,952	3,000	2,000	1,500
549990	Other Current Charges Misc Expenses	20,085	21,818	21,818	21,818
551101	Office Supplies	956	1,200	1,200	1,200
552101	Gasoline Oil and Lubricants	4,463	7,000	7,000	6,500
552102	Aviation Fuel	370,569	450,000	450,000	450,000
552106	Computer Software	2,107	2,314	6,013	5,384
552107	Clothing and Wearing Apparel	1,974	2,850	2,850	2,850
552108	Operating Supplies	11,016	16,750	14,350	16,750
552116	Operating Supplies Computer Hardware	5,733	0	0	0
552257	Parts Vehicle and Equipment	117	1,000	1,000	1,000
552310	Merchandise for Resale	2,639	2,600	2,600	2,600
554201	Dues and Memberships	398	850	850	850
555501	Training and Education	0	4,000	2,543	3,000
Operating Total		561,246	669,039	669,039	667,315
Capital					
562102	Buildings CIP	49,975	129,143	379,167	179,167
563102	Improvements CIP	455,000	7,374,500	7,587,559	12,596,320
564101	Machinery and Equipment	17,018	0	0	0
Capital Total		521,993	7,503,643	7,966,726	12,775,487
Interfund Transfers					
591118	Budget Transfer to Park Fee Fund	35,000	35,000	35,000	35,000
Interfund Transfers Total		35,000	35,000	35,000	35,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1035 - Marion County Airport Fund
Cost Center: 415 - Marion County Airport

Organization Unit: Public Works
Division: Airport

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Reserves					
599101	Reserve for Contingencies	0	106,985	106,985	35,314
599199	Reserve for Cash Carry Forward	0	0	0	75,000
Reserves Total		0	106,985	106,985	110,314
Cost Center Expenditures Total		1,357,047	8,564,681	9,027,764	13,859,601



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1035 - Marion County Airport Fund
Cost Center: 415 - Marion County Airport

Organization Unit: Public Works
Division: Airport

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
Current Positions						
10928	1118	Airport Manager	1.00	1.00	1.00	91,583
10929	7076	Airport Operations Lead Technician	1.00	1.00	1.00	41,372
11746	7084	Airport Operations Technician	1.00	1.00	1.00	37,149
Current Positions Total			3.00	3.00	3.00	
Positions Total			3.00	3.00	3.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1035 - Marion County Airport Fund
Cost Center: 415 - Marion County Airport

Organization Unit: Public Works
Division: Airport

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
MAC000005 T-Hanger Construction - CF		4,495
MAC000005 T-Hanger Construction - Grant State - CF		24,647
MAC202403 Airport Hanger Improvements - CF		30,005
MAC202403 Airport Hanger Improvements - Grant State - CF		120,020
562102 - Buildings CIP Total		179,167
563102 - Improvements CIP		
MAC202202C Airport Parallel Taxiway Runway 5-23 Grant State - CF		607,044
MAC202202D Airport Parallel Taxiway for Runway 10-28		47,376
MAC202202D Airport Parallel Taxiway for Runway 10-28 GF		4,500,680
MAC202202D Airport Parallel Taxiway for Runway 10-28 GS		189,502
MAC202301 Airport Runway Rehab 5/23		5,500
MAC202301 Airport Runway Rehab 5/23 GF		247,500
MAC202301 Airport Runway Rehab 5/23 GS		22,000
MAC202202C Airport Parallel Taxiway Runway 5-23 - CF		147,484
MAC202202C Airport Parallel Taxiway Runway 5-23 Grant Federal - CF		6,829,234
563102 - Improvements CIP Total		12,596,320



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

Fund: 1040 - Marion County Health Unit Trust Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
311000	Current Taxes	3,164,397	3,749,650	3,749,650	4,194,217
311200	Delinquent Taxes	8,625	13,000	13,000	11,000
361110	Interest Board	109,020	49,000	49,000	48,400
361132	Interest Tax Collector	13,259	12,250	12,250	12,250
364041	Sale of Surplus Equipment	3,100	0	0	0
379999	Less 5%	0	-191,196	-191,196	-213,294
399991	Balances Forward Cash Regular	407,680	990,334	1,060,334	1,445,076
Total		<u>3,706,081</u>	<u>4,623,038</u>	<u>4,693,038</u>	<u>5,497,649</u>



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

Fund: 1040 - Marion County Health Unit Trust Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
130	Marion County Health Unit	2,650,000	4,623,038	4,693,038	5,497,649
Expenditure Summary Total		<u>2,650,000</u>	<u>4,623,038</u>	<u>4,693,038</u>	<u>5,497,649</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1040 - Marion County Health Unit Trust Fund
Cost Center: 130 - Marion County Health Unit

Organization Unit: Agencies
Division: Health Department

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562101	Building Improvements	0	0	70,000	0
562102	Buildings CIP	0	400,000	500,000	423,189
Capital Total		0	400,000	570,000	423,189
Grants & Aid					
581101	Aid to Government Agencies	2,650,000	3,150,000	3,150,000	3,150,000
Grants & Aid Total		2,650,000	3,150,000	3,150,000	3,150,000
Reserves					
599199	Reserve for Cash Carry Forward	0	342,192	342,192	405,645
599302	Reserve for Capital Outlay	0	730,846	630,846	1,518,815
Reserves Total		0	1,073,038	973,038	1,924,460
Cost Center Expenditures Total		2,650,000	4,623,038	4,693,038	5,497,649



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

Fund: 1040 - Marion County Health Unit Trust Fund
Cost Center: 130 - Marion County Health Unit

Organization Unit: Agencies
Division: Health Department

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
HDC000001	Bellevue Health Department Building - CF	423,189
562102 - Buildings CIP Total		423,189



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

Fund: 1043 - Local Provider Participation Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325233	Medicare Managed Care Assessment	35,651,073	16,479,141	16,479,141	83,371,047
361110	Interest Board	216,962	0	0	274,500
379999	Less 5%	0	0	0	-13,725
399991	Balances Forward Cash Regular	3,049,051	869,537	869,537	1,804,118
Total		<u>38,917,086</u>	<u>17,348,678</u>	<u>17,348,678</u>	<u>85,435,940</u>



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

Fund: 1043 - Local Provider Participation Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
133	Medicaid Managed Care Program	37,478,948	17,348,678	17,348,678	85,435,940
Expenditure Summary Total		<u>37,478,948</u>	<u>17,348,678</u>	<u>17,348,678</u>	<u>85,435,940</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1043 - Local Provider Participation Fund
Cost Center: 133 - Medicaid Managed Care Program

Organization Unit: Agencies
Division: Health Agencies

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
549133	Managed Care Administrative Fee	150,000	150,000	150,000	150,000
	Operating Total	150,000	150,000	150,000	150,000
Grants & Aid					
581316	Aid To AHCA	37,328,948	16,329,141	16,329,141	83,221,047
	Grants & Aid Total	37,328,948	16,329,141	16,329,141	83,221,047
Reserves					
599101	Reserve for Contingencies	0	869,537	869,537	0
599199	Reserve for Cash Carry Forward	0	0	0	2,064,893
	Reserves Total	0	869,537	869,537	2,064,893
	Cost Center Expenditures Total	37,478,948	17,348,678	17,348,678	85,435,940



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

Fund: 1049 - Opioid County Settlement Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
361110	Interest Board	0	0	0	4,000
369301	Court Settlement	0	0	392,605	347,523
379999	Less 5%	0	0	0	-200
381170	From Opioid Settlement Fund	0	0	1,002,768	0
399991	Balances Forward Cash Regular	0	0	0	1,400,123
Total		0	0	1,395,373	1,751,446



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

Fund: 1049 - Opioid County Settlement Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
333	Opioid County Settlement	0	0	1,395,373	1,751,446
Expenditure Summary Total		0	0	1,395,373	1,751,446



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1049 - Opioid County Settlement Fund
Cost Center: 333 - Opioid County Settlement

Organization Unit: Public Services
Division: Health Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	0	0	0	11,930
521101	FICA Taxes	0	0	0	968
522101	Retirement Contributions	0	0	0	1,775
523101	Health Insurance	0	0	0	2,603
523401	Life ADD LTD	0	0	0	85
524101	Workers Compensation	0	0	0	15
Personnel Total		0	0	0	17,376
Operating					
549990	Other Current Charges Misc Expenses	0	0	1,395,373	1,403,924
Operating Total		0	0	1,395,373	1,403,924
Grants & Aid					
581101	Aid to Government Agencies	0	0	0	330,146
Grants & Aid Total		0	0	0	330,146
Cost Center Expenditures Total		0	0	1,395,373	1,751,446



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

Fund: 1050 - Opioid Regional Settlement Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
361110	Interest Board	275,648	192,000	192,000	170,000
369301	Court Settlement	1,985,240	0	1,691,997	1,507,008
379999	Less 5%	0	-9,600	-9,600	-8,500
399991	Balances Forward Cash Regular	3,252,373	5,493,195	5,513,260	2,718,740
Total		<u>5,513,261</u>	<u>5,675,595</u>	<u>7,387,657</u>	<u>4,387,248</u>



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

Fund: 1050 - Opioid Regional Settlement Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
332	Opioid Regional Settlement	0	5,675,595	7,387,657	4,387,248
Expenditure Summary Total		<u>0</u>	<u>5,675,595</u>	<u>7,387,657</u>	<u>4,387,248</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1050 - Opioid Regional Settlement Fund
Cost Center: 332 - Opioid Regional Settlement

Organization Unit: Public Services
Division: Health Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
549990	Other Current Charges Misc Expenses	0	5,675,595	2,675,139	2,955,590
Operating Total		0	5,675,595	2,675,139	2,955,590
Grants & Aid					
581101	Aid to Government Agencies	0	0	3,709,750	1,431,658
Grants & Aid Total		0	0	3,709,750	1,431,658
Interfund Transfers					
591179	Budget Transfer to Opioid County Settlement Fund	0	0	1,002,768	0
Interfund Transfers Total		0	0	1,002,768	0
Cost Center Expenditures Total		0	5,675,595	7,387,657	4,387,248



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

Fund: 1051 - Alcohol and Drug Abuse Trust Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
348990	Other Court Collections to BOCC	22,584	26,000	26,000	24,000
361110	Interest Board	2,859	2,000	2,000	2,220
379999	Less 5%	0	-1,400	-1,400	-1,311
399991	Balances Forward Cash Regular	55,144	63,593	63,593	67,508
Total		80,587	90,193	90,193	92,417



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

Fund: 1051 - Alcohol and Drug Abuse Trust Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
237	Community Service Programs	19,994	90,193	90,193	92,417
Expenditure Summary Total		<u>19,994</u>	<u>90,193</u>	<u>90,193</u>	<u>92,417</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1051 - Alcohol and Drug Abuse Trust Fund
Cost Center: 237 - Community Service Programs

Organization Unit: Courts and Criminal Justice
Division: Criminal Justice
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534406	Contract Serv Drug Treatment	0	70,193	70,193	72,417
	Operating Total	0	70,193	70,193	72,417
Grants & Aid					
582101	Aid to Private Organizations	19,994	20,000	20,000	20,000
	Grants & Aid Total	19,994	20,000	20,000	20,000
	Cost Center Expenditures Total	19,994	90,193	90,193	92,417



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

Fund: 1052 - Criminal Justice Court Costs Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
348921	Court Innovations 25%	104,294	101,000	101,000	112,000
348922	Legal Aid 25%	104,294	101,000	101,000	112,000
348923	Law Library 25%	104,294	101,000	101,000	112,000
348924	Juvenile Alternative Program 25%	104,294	101,000	101,000	112,000
361110	Interest Board	32,685	18,200	18,200	15,500
379999	Less 5%	0	-21,110	-21,110	-23,175
399991	Balances Forward Cash Regular	525,655	597,115	597,115	393,289
Total		975,516	998,205	998,205	833,614



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

Fund: 1052 - Criminal Justice Court Costs Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
260	Law Library	37,745	95,950	95,950	106,400
261	Community Legal Services of Mid Florida	112,466	95,950	95,950	106,400
270	Court Innovations Staff Attorney	87,315	710,355	710,355	513,438
272	Juvenile Alternative Program Drug Court	67,641	95,950	95,950	107,376
Expenditure Summary Total		<u>305,167</u>	<u>998,205</u>	<u>998,205</u>	<u>833,614</u>



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

**Fund: 1052 - Criminal Justice Court Costs Fund
Cost Center: 260 - Law Library**

**Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	24,320	48,319	48,319	50,752
521101	FICA Taxes	1,543	3,697	3,697	3,883
522101	Retirement Contributions	3,160	6,586	6,586	7,121
523101	Health Insurance	6,312	12,624	12,624	12,792
523401	Life ADD LTD	167	324	324	341
524101	Workers Compensation	35	34	34	46
Personnel Total		35,537	71,584	71,584	74,935
Operating					
531109	Professional Services	0	15,000	14,000	15,000
540101	Travel and Per Diem	0	2,000	3,000	2,000
549990	Other Current Charges Misc Expenses	0	2,766	2,766	9,865
554101	Books Publications and Subscriptions	0	1,600	1,600	1,600
555501	Training and Education	0	3,000	3,000	3,000
Operating Total		0	24,366	24,366	31,465
Capital					
566101	Books Publications and Library Materials	2,208	0	0	0
Capital Total		2,208	0	0	0
Cost Center Expenditures Total		37,745	95,950	95,950	106,400



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1052 - Criminal Justice Court Costs Fund
Cost Center: 260 - Law Library

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
Current Positions						
11910	5046	Legal Services Specialist Paralegal	1.00	1.00	1.00	48,340
Current Positions Total			1.00	1.00	1.00	
Positions Total			1.00	1.00	1.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1052 - Criminal Justice Court Costs Fund
Cost Center: 261 - Community Legal Services of Mid
Florida

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
581101	Aid to Government Agencies	112,466	95,950	95,950	106,400
Grants & Aid Total		112,466	95,950	95,950	106,400
Cost Center Expenditures Total		112,466	95,950	95,950	106,400



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1052 - Criminal Justice Court Costs Fund
Cost Center: 270 - Court Innovations Staff Attorney

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	60,763	64,688	64,688	68,447
521101	FICA Taxes	4,594	4,949	4,949	5,237
522101	Retirement Contributions	8,205	8,817	8,817	9,604
523101	Health Insurance	12,624	12,624	12,624	12,792
523401	Life ADD LTD	405	434	434	460
524101	Workers Compensation	44	46	46	62
Personnel Total		86,635	91,558	91,558	96,602
Operating					
531109	Professional Services	0	386,297	386,297	251,336
540101	Travel and Per Diem	0	4,000	4,000	4,000
551101	Office Supplies	0	0	0	2,000
552108	Operating Supplies	0	0	0	5,000
554101	Books Publications and Subscriptions	0	0	0	1,000
554201	Dues and Memberships	530	1,500	1,500	1,500
555501	Training and Education	150	2,000	2,000	2,000
Operating Total		680	393,797	393,797	266,836
Reserves					
599101	Reserve for Contingencies	0	75,000	75,000	0
599199	Reserve for Cash Carry Forward	0	150,000	150,000	150,000
Reserves Total		0	225,000	225,000	150,000
Cost Center Expenditures Total		87,315	710,355	710,355	513,438



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1052 - Criminal Justice Court Costs Fund
Cost Center: 270 - Court Innovations Staff Attorney

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10931	2261	Trial Court Staff Attorney	1.00	1.00	1.00	65,188
Current Positions Total			1.00	1.00	1.00	
Positions Total			1.00	1.00	1.00	



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

Fund: 1052 - Criminal Justice Court Costs Fund
Cost Center: 272 - Juvenile Alternative Program Drug Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	22,265	23,889	23,889	25,345
521101	FICA Taxes	1,634	1,829	1,829	1,940
522101	Retirement Contributions	3,010	3,256	3,256	3,556
523101	Health Insurance	6,312	6,312	6,312	6,396
523401	Life ADD LTD	149	161	161	171
524101	Workers Compensation	17	17	17	23
Personnel Total		33,387	35,464	35,464	37,431
Operating					
531109	Professional Services	26,513	48,000	48,000	48,000
540101	Travel and Per Diem	2,466	2,000	2,900	2,000
547101	Printing and Binding	82	500	500	500
548101	Promotional Activities	0	1,500	500	1,500
549990	Other Current Charges Misc Expenses	1,850	2,336	2,336	11,795
551101	Office Supplies	352	650	650	650
552108	Operating Supplies	1,500	3,000	1,600	3,000
554101	Books Publications and Subscriptions	206	1,000	1,500	1,000
554201	Dues and Memberships	200	500	500	500
555501	Training and Education	1,085	1,000	2,000	1,000
Operating Total		34,254	60,486	60,486	69,945
Cost Center Expenditures Total		67,641	95,950	95,950	107,376



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1052 - Criminal Justice Court Costs Fund
Cost Center: 272 - Juvenile Alternative Program Drug Court

Organization Unit: Courts and Criminal Justice
Division: Court Programs and Services

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
Current Positions						
10160	6241	Court Program Specialist I	0.50	0.50	0.50	24,139
Current Positions Total			0.50	0.50	0.50	
Positions Total			0.50	0.50	0.50	



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

Fund: 1053 - Law Enforcement Trust Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
358225	Law Enforcement Trust Fund Forefeitures	104,645	138,000	138,000	0
361110	Interest Board	45,023	32,500	32,500	20,400
379999	Less 5%	0	-8,525	-8,525	-1,020
399991	Balances Forward Cash Regular	727,123	861,850	861,850	663,301
Total		<u>876,791</u>	<u>1,023,825</u>	<u>1,023,825</u>	<u>682,681</u>



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

Fund: 1053 - Law Enforcement Trust Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
240	Law Enforcement Finance Admininstration	48,000	1,023,825	1,023,825	682,681
Expenditure Summary Total		<u>48,000</u>	<u>1,023,825</u>	<u>1,023,825</u>	<u>682,681</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1053 - Law Enforcement Trust Fund
Cost Center: 240 - Law Enforcement Finance
Administration

Organization Unit: Courts and Criminal Justice
Division: Criminal Justice

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
549990	Other Current Charges Misc Expenses	0	1,023,825	809,725	682,681
Operating Total		0	1,023,825	809,725	682,681
Interfund Transfers					
591720	Budget Transfer to Law Enforcement MSTU Fund	48,000	0	214,100	0
Interfund Transfers Total		48,000	0	214,100	0
Cost Center Expenditures Total		48,000	1,023,825	1,023,825	682,681



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

Fund: 1054 - Sheriffs Educational Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
348990	Other Court Collections to BOCC	66,493	55,000	55,000	72,000
361110	Interest Board	55,382	41,000	41,000	38,000
379999	Less 5%	0	-4,800	-4,800	-5,500
399991	Balances Forward Cash Regular	942,877	1,052,055	1,052,055	1,088,016
Total		<u>1,064,752</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 Tentative Budget**

Fund: 1054 - Sheriffs Educational Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
242	Sheriffs Educational Fund	0	1,143,255	1,143,255	1,192,516
Expenditure Summary Total		0	1,143,255	1,143,255	1,192,516



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1054 - Sheriffs Educational Fund
Cost Center: 242 - Sheriffs Educational Fund

Organization Unit: Courts and Criminal Justice
Division: Criminal Justice

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
549302	Education Expense Sheriff	0	1,143,255	1,143,255	1,192,516
	Operating Total	0	1,143,255	1,143,255	1,192,516
	Cost Center Expenditures Total	0	1,143,255	1,143,255	1,192,516



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

Fund: 1055 - Federal Equitable Sharing Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
331230	Equitable Sharing Program DOJ	233,335	0	0	0
361110	Interest Board	10,724	0	0	0
399991	Balances Forward Cash Regular	48,062	274,060	274,060	318,985
Total		<u>292,121</u>	<u>274,060</u>	<u>274,060</u>	<u>318,985</u>



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

Fund: 1055 - Federal Equitable Sharing Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
243	Federal Equitable Sharing	0	274,060	274,060	318,985
Expenditure Summary Total		0	274,060	274,060	318,985



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1055 - Federal Equitable Sharing Fund
Cost Center: 243 - Federal Equitable Sharing

Organization Unit: Courts and Criminal Justice
Division: Criminal Justice
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
549990	Other Current Charges Misc Expenses	0	274,060	274,060	318,985
	Operating Total	0	274,060	274,060	318,985
	Cost Center Expenditures Total	0	274,060	274,060	318,985



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

Fund: 1071 - E911 Management Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
335220	Enhanced 911 Fee	2,213,822	2,363,000	2,363,000	2,097,000
342900	Emergency 911 Management Fees	359,562	269,000	269,000	352,000
361110	Interest Board	230,946	160,000	160,000	180,000
369920	Cash Over or Short	-25	0	0	0
379999	Less 5%	0	-139,600	-139,600	-131,450
399991	Balances Forward Cash Regular	3,770,040	4,759,649	4,759,649	5,843,274
Total		<u>6,574,345</u>	<u>7,412,049</u>	<u>7,412,049</u>	<u>8,340,824</u>



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

Fund: 1071 - E911 Management Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
313	911 Management	1,557,054	7,412,049	7,412,049	8,340,824
Expenditure Summary Total		<u>1,557,054</u>	<u>7,412,049</u>	<u>7,412,049</u>	<u>8,340,824</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1071 - E911 Management Fund
Cost Center: 313 - E911 Management

Organization Unit: Public Safety
Division: Emergency 911 System

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	499,055	549,926	549,926	625,456
514101	Overtime	5,209	10,000	10,000	10,000
521101	FICA Taxes	36,461	42,844	42,844	48,622
522101	Retirement Contributions	67,995	76,322	76,322	89,160
523101	Health Insurance	107,764	113,616	113,616	127,920
523401	Life ADD LTD	3,303	3,694	3,694	4,201
524101	Workers Compensation	428	510	510	768
Personnel Total		720,215	796,912	796,912	906,127
Operating					
531109	Professional Services	0	80,000	73,613	83,000
534101	Contract Serv Other Misc	100,712	93,839	93,839	90,221
540101	Travel and Per Diem	1,012	3,380	3,380	3,380
541101	Communication Services	373,311	389,753	389,753	838,185
542201	Postage and Freight	0	550	550	550
544101	Rentals and Leases Equipment	251	4,935	4,935	4,935
545101	Insurance Premiums	12,824	18,878	18,878	14,140
546257	Repairs and Maint Fleet Management	490	1,500	1,500	1,500
546301	Repairs and Maint Equipment	79,609	94,474	94,474	94,453
547101	Printing and Binding	252	455	455	300
548101	Promotional Activities	0	3,000	3,000	3,000
551101	Office Supplies	2,143	3,950	3,950	3,950
552101	Gasoline Oil and Lubricants	140	2,146	2,146	1,500
552106	Computer Software	169,355	227,105	333,971	444,103
552107	Clothing and Wearing Apparel	0	495	495	495
552108	Operating Supplies	7,239	45,400	45,400	45,400
552116	Operating Supplies Computer Hardware	18,802	9,400	12,642	4,385
552257	Parts Vehicle and Equipment	371	0	0	1,500
554201	Dues and Memberships	251	677	677	662
555301	Training Materials and Supplies	4,498	7,090	7,090	21,061
555501	Training and Education	46,844	85,732	85,732	88,452
Operating Total		818,104	1,072,759	1,176,480	1,745,172
Capital					
564101	Machinery and Equipment	12,000	4,286,661	4,182,940	4,489,525
Capital Total		12,000	4,286,661	4,182,940	4,489,525
Debt Service					
571205	Principal Lease Agreements	2,858	0	0	0
571207	Principal Subscriptions	3,629	0	0	0
572205	Interest Lease Agreements	76	0	0	0
572207	Interest Subscriptions	172	0	0	0
Debt Service Total		6,735	0	0	0
Reserves					
599101	Reserve for Contingencies	0	455,717	455,717	400,000
599199	Reserve for Cash Carry Forward	0	800,000	800,000	800,000



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1071 - 911 Management Fund
Cost Center: 313 - 911 Management

Organization Unit: Public Safety
Division: Emergency 911 System

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
	Reserves Total	<u>0</u>	<u>1,255,717</u>	<u>1,255,717</u>	<u>1,200,000</u>
	Cost Center Expenditures Total	<u>1,557,054</u>	<u>7,412,049</u>	<u>7,412,049</u>	<u>8,340,824</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1071 - 911 Management Fund
Cost Center: 313 - 911 Management

Organization Unit: Public Safety
Division: Emergency 911 System

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10932	1304	E911 Management Director	1.00	1.00	1.00	106,184
10937	2082	E911 Operations Manager	0.00	1.00	1.00	72,114
10933	3000	E911 Specialist	1.00	1.00	1.00	42,224
10934	3000	E911 Specialist	1.00	1.00	1.00	56,140
10935	3000	E911 Specialist	1.00	1.00	1.00	32,448
10937	3000	E911 Specialist	1.00	0.00	0.00	0
10938	3000	E911 Specialist	1.00	1.00	1.00	65,167
10940	3000	E911 Specialist	0.00	0.00	1.00	33,135
10939	3140	E911 Geographic Information Systems Analyst	1.00	1.00	1.00	77,210
10936	6006	Administrative Staff Assistant	1.00	1.00	1.00	51,980
10940	6024	Staff Assistant II	1.00	1.00	0.00	0
Current Positions Total			9.00	9.00	9.00	
New Positions						
26529	3140	E911 Geographic Information Systems Analyst	0.00	0.00	1.00	56,001
New Positions Total			0.00	0.00	1.00	
Positions Total			9.00	9.00	10.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1071 - 911 Management Fund
Cost Center: 313 - 911 Management

Organization Unit: Public Safety
Division: Emergency 911 System

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
E911 System upgrades		306,585
E911 Machinery and Equipment - CF		4,182,940
564101 - Machinery and Equipment Total		<u>4,489,525</u>



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

Fund: 1074 - Tourist Development Tax

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
312131	Tourist Development Tax 2%	2,740,753	2,192,064	2,192,064	3,278,000
312132	Tourist Development Tax 3rd %	1,370,377	1,096,032	1,096,032	1,639,000
312133	Tourist Development Tax 4th %	1,370,377	1,096,032	1,096,032	1,639,000
361110	Interest Board	719,142	555,000	555,000	302,000
366045	Florida Sports Foundation	25,000	0	0	0
379999	Less 5%	0	-246,957	-246,957	-342,900
399991	Balances Forward Cash Regular	12,922,024	10,190,353	10,190,353	7,066,523
Total		<u>19,147,673</u>	<u>14,882,524</u>	<u>14,882,524</u>	<u>13,581,623</u>



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

Fund: 1074 - Tourist Development Tax

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
155	Visitors and Convention Bureau	9,704,798	14,882,524	14,882,524	13,581,623
Expenditure Summary Total		<u>9,704,798</u>	<u>14,882,524</u>	<u>14,882,524</u>	<u>13,581,623</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1074 - Tourist Development Tax
Cost Center: 155 - Visitors and Convention Bureau

Organization Unit: Public Services
Division: Tourist Development

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	575,947	720,309	720,309	749,719
521101	FICA Taxes	41,169	55,114	55,114	57,364
522101	Retirement Contributions	77,796	98,183	98,183	105,191
523101	Health Insurance	100,994	138,864	138,864	140,712
523401	Life ADD LTD	3,854	4,837	4,837	5,033
524101	Workers Compensation	487	653	653	905
Personnel Total		800,247	1,017,960	1,017,960	1,058,924
Operating					
531109	Professional Services	166,125	1,612,500	1,612,500	1,937,283
534101	Contract Serv Other Misc	1,548,678	96,032	96,032	46,104
540101	Travel and Per Diem	25,852	42,500	42,500	42,500
541101	Communication Services	5,355	10,421	10,421	9,540
542201	Postage and Freight	6,260	13,000	13,000	11,500
543101	Utility Services Electric Water Sewer	12,495	25,188	25,188	25,900
543102	Utility Services Waste Disposal	547	756	756	756
544101	Rentals and Leases Equipment	650	6,424	6,424	6,600
544401	Rentals and Leases Buildings	279	2,400	3,345	3,780
545101	Insurance Premiums	15,336	16,864	16,864	16,402
546101	Repairs and Maint Bldgs and Grounds	0	44,000	44,000	44,680
546257	Repairs and Maint Fleet Management	1,722	4,580	4,580	4,580
547101	Printing and Binding	7,693	55,500	55,500	55,500
548101	Promotional Activities	1,421,785	3,163,799	3,098,295	2,766,004
549185	Charges Central Services Cost Allocation	143,060	174,198	174,198	202,617
551101	Office Supplies	1,926	2,000	2,000	2,000
552101	Gasoline Oil and Lubricants	1,415	4,000	4,000	4,000
552106	Computer Software	9,344	25,055	25,055	27,221
552108	Operating Supplies	3,918	7,500	12,899	6,500
552116	Operating Supplies Computer Hardware	10,537	11,500	11,500	8,755
552257	Parts Vehicle and Equipment	282	3,000	3,000	3,000
554101	Books Publications and Subscriptions	37,149	49,104	49,104	49,604
554201	Dues and Memberships	20,587	29,704	35,729	35,546
555501	Training and Education	39,633	76,530	76,530	76,530
Operating Total		3,480,628	5,476,555	5,423,420	5,386,902
Capital					
563102	Improvements CIP	5,416,890	6,786,423	6,786,423	2,258,135
564102	Machinery and Equipment CIP	0	1,259	1,259	1,259
568102	Intangible Software CIP	0	3,462	3,462	3,462
Capital Total		5,416,890	6,791,144	6,791,144	2,262,856
Debt Service					
571205	Principal Lease Agreements	3,713	0	0	0
571207	Principal Subscriptions	2,826	0	0	0
572205	Interest Lease Agreements	81	0	0	0
572207	Interest Subscriptions	410	0	0	0
Debt Service Total		7,030	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1074 - Tourist Development Tax
Cost Center: 155 - Visitors and Convention Bureau

Organization Unit: Public Services
Division: Tourist Development

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Non-Operating					
599417	Reserve for Tourism Initiatives	0	0	0	2,872,941
Non-Operating Total		0	0	0	2,872,941
Interfund Transfers					
591001	Budget Transfer to General Fund	0	0	500,000	0
Interfund Transfers Total		0	0	500,000	0
Reserves					
599101	Reserve for Contingencies	0	446,865	0	500,000
599199	Reserve for Cash Carry Forward	0	1,150,000	1,150,000	1,500,000
Reserves Total		0	1,596,865	1,150,000	2,000,000
Cost Center Expenditures Total		9,704,795	14,882,524	14,882,524	13,581,623



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1074 - Tourist Development Tax
Cost Center: 155 - Visitors and Convention Bureau

Organization Unit: Public Services
Division: Tourist Development

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10941	1199	Tourism Development Director	1.00	1.00	1.00	123,948
10942	1296	Tourism Development Manager	1.00	1.00	0.00	0
12002	2084	Industry Community Relations Specialist	0.00	1.00	1.00	41,808
10946	2251	Brand and Content Coordinator	1.00	1.00	0.00	0
10947	2252	Marketing and Communications Supervisor	1.00	1.00	0.00	0
10946	2253	Brand and Content Coordinator	0.00	0.00	1.00	47,861
12003	2286	Multimedia Digital Coordinator	0.00	1.00	1.00	49,775
10943	5078	Visitor Relations Representative	1.00	1.00	1.00	37,940
10944	5080	Tourism Development Specialist	1.00	1.00	1.00	50,544
11936	5081	Sales and Service Specialist	1.00	1.00	1.00	41,039
10945	5602	Group Sales Supervisor	1.00	1.00	1.00	83,367
11852	5603	Group Sales Coordinator	1.00	1.00	1.00	50,295
Current Positions Total			9.00	11.00	9.00	
Reclassified Positions						
10942	1200	Tourism Development Assistant Director Salary Impact \$0	0.00	0.00	1.00	107,163
Reclassified Positions Total			0.00	0.00	1.00	
Salary and FTE Adjustments						
10947	2252	Marketing and Communications Supervisor Salary Impact \$0 Paygrade Change From 111 To 112	0.00	0.00	1.00	80,247
Salary and FTE Adjustments Total			0.00	0.00	1.00	
Positions Total			9.00	11.00	11.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1074 - Tourist Development Tax
Cost Center: 155 - Visitors and Convention Bureau

Organization Unit: Public Services
Division: Tourist Development
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563102 - Improvements CIP		
VCC000001 Gateway Signage 42nd St Flyover - CF		376,935
VCC000002 Gateway Signage NW 49th Street - CF		1,745,625
VCC000005 Visitor Center Signage - CF		135,575
563102 - Improvements CIP Total		2,258,135
564102 - Machinery and Equipment CIP		
ESC000001 Enterprise Resource Planning Capital - CF		1,259
564102 - Machinery and Equipment CIP Total		1,259
568102 - Intangible Software CIP		
ESC000001 Enterprise Resource Planning Capital - CF		3,462
568102 - Intangible Software CIP Total		3,462



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

Fund: 1081 - Parks and Recreation Fees Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
347200	Parks and Recreation Fees	292,160	385,000	385,000	257,000
347210	Tree Mitigation	26,211	0	444,246	31,004
347265	Parks Fees Commercial Rental	168,798	150,000	150,000	225,000
347270	Parks Fees Sales Tax	1,456,600	1,429,000	1,429,000	1,582,000
347275	Parks Recreation Transient Rental	0	0	0	26,000
361110	Interest Board	231,819	164,900	164,900	145,100
361199	Interest Leases	8,064	0	0	0
362010	County Owned Property Rent	27,290	0	0	22,000
364041	Sale of Surplus Equipment	2,750	0	0	0
366090	Other Contributions and Donations	100,450	0	0	0
369301	Court Settlement	13,877	0	0	0
369910	Other	28	0	0	0
369920	Cash Over or Short	-484	0	0	0
379999	Less 5%	0	-106,445	-106,445	-112,855
381106	From Airport Fund	35,000	35,000	35,000	35,000
399991	Balances Forward Cash Regular	3,887,509	4,314,093	4,375,997	4,422,777
Total		6,250,072	6,371,548	6,877,698	6,633,026



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

Fund: 1081 - Parks and Recreation Fees Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
362	Parks and Recreation Fees	1,982,841	6,371,548	6,877,698	6,633,026
Expenditure Summary Total		<u>1,982,841</u>	<u>6,371,548</u>	<u>6,877,698</u>	<u>6,633,026</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1081 - Parks and Recreation Fees Fund
Cost Center: 362 - Parks and Recreation Fees

Organization Unit: Public Services
Division: Parks and Recreation

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	270,242	274,771	274,771	287,210
513101	Other Salaries and Wages	325,181	364,000	364,000	364,000
514101	Overtime	7,736	17,650	17,650	14,500
521101	FICA Taxes	44,801	50,224	50,224	50,936
522101	Retirement Contributions	37,153	39,861	39,861	42,335
523101	Health Insurance	83,656	88,368	88,368	89,544
523401	Life ADD LTD	1,780	1,849	1,849	1,933
524101	Workers Compensation	5,324	5,824	5,824	8,180
Personnel Total		775,873	842,547	842,547	858,638
Operating					
531109	Professional Services	3,900	200,000	2,800	200,000
534101	Contract Serv Other Misc	241,810	312,444	309,644	324,629
546101	Repairs and Maint Bldgs and Grounds	4,423	0	92,715	0
546312	Repairs and Maint Computer Equipment	0	345	325	345
548101	Promotional Activities	19,000	0	0	0
549990	Other Current Charges Misc Expenses	0	0	20	0
552106	Computer Software	8,094	54,094	54,094	54,142
552108	Operating Supplies	55,004	58,228	56,835	37,531
552310	Merchandise for Resale	22,216	27,000	28,393	28,500
Operating Total		354,447	652,111	544,826	645,147
Capital					
562102	Buildings CIP	0	1,039,345	397,481	397,418
563101	Improvements Other than Buildings	410,500	1,470,715	314,700	882,794
563102	Improvements CIP	182,291	2,022,784	3,989,852	3,644,902
563113	Improvements Fallen Officer Memorial	505	0	0	0
563225	Improvements Tree Replacement	26,211	38,813	483,059	31,004
564101	Machinery and Equipment	164,890	281,039	267,384	148,930
568102	Intangible Software CIP	0	24,194	24,194	24,193
Capital Total		784,397	4,876,890	5,476,670	5,129,241
Debt Service					
571207	Principal Subscriptions	24,839	0	0	0
572207	Interest Subscriptions	3,604	0	0	0
Debt Service Total		28,443	0	0	0
Interfund Transfers					
591116	Budget Transfer to Building Safety Fund	39,680	0	13,655	0
Interfund Transfers Total		39,680	0	13,655	0
Cost Center Expenditures Total		1,982,840	6,371,548	6,877,698	6,633,026



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1081 - Parks and Recreation Fees Fund
Cost Center: 362 - Parks and Recreation Fees

Organization Unit: Public Services
Division: Parks and Recreation

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10948	8037	Recreation Leader	1.00	1.00	1.00	40,332
10949	8037	Recreation Leader	1.00	1.00	1.00	39,832
10951	8037	Recreation Leader	1.00	1.00	1.00	34,112
10952	8037	Recreation Leader	1.00	1.00	1.00	43,930
10953	8037	Recreation Leader	1.00	1.00	1.00	34,112
10954	8037	Recreation Leader	1.00	1.00	1.00	42,474
10955	8037	Recreation Leader	1.00	1.00	1.00	31,200
Current Positions Total			7.00	7.00	7.00	
Positions Total			7.00	7.00	7.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1081 - Parks and Recreation Fees Fund
Cost Center: 362 - Parks and Recreation Fees

Organization Unit: Public Services
Division: Parks and Recreation
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
PRC000003 Blue Run Restroom - CF		138,918
PRC202005 Belleview Sportsplex Phase 1 - CF		200,000
PRC202001 Westbrook Park Improvements - CF		58,500
562102 - Buildings CIP Total		397,418
563101 - Improvements Other than Buildings		
Future Capital		647,688
Playground Improvements - CF		39,753
Master Plan ADA Improvements - CF		95,353
Park Improvements - CF		100,000
563101 - Improvements Other than Buildings Total		882,794
563102 - Improvements CIP		
PRC202006 Ray Wayside Site Improvements		211,411
PRC000031 Heagy Burry Boat Ramp - CF		840,087
PRC202002 Gores Landing Improvements - CF		2,825
PRC202008 Westbrook Park Improvements - CF		673,715
PRC202201 Rotary Field Improvements - CF		1,916,864
563102 - Improvements CIP Total		3,644,902
563225 - Improvements Tree Replacement		
Tree Mitigation - CF		31,004
563225 - Improvements Tree Replacement Total		31,004
564101 - Machinery and Equipment		
Pickup Truck 1/2 ton 4x2 with options - Replacement for PK-42 with Building Dept. P-148		20,027
Trailer 7' x 20' - Replacement for PKTL-4		7,121
Trailer 7' x 20' - Replacement for PKTL-2		7,121
Trailer 7' x 20'		7,121
Pickup Truck 1/2 ton 4x2 with options - Replacement for P-129 with Building Dept. P-396		17,957
SUV Mid size 2WD - Acquiring SUV-50 from Building Dept.		14,291
Sports Field Mower - Replacement for MO-8		49,033
ATV Side by Side with options - Replacement for ATV-17		19,138
Trailer 7' x 20' - Replacement for PKTL-7		7,121
564101 - Machinery and Equipment Total		148,930
568102 - Intangible Software CIP		
ESC000001 Enterprise Resource Planning Capital - CF		24,193
568102 - Intangible Software CIP Total		24,193



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

Fund: 1091 - Medical Examiner Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
331202	Coverdell Grant	2,977	0	2,964	0
337240	Medical Examiner	2,638,623	3,292,334	3,292,334	3,590,921
337242	Medical Examiner Dist 24	1,545,746	1,804,398	1,804,398	1,832,161
342930	Medical Examiner Fees	1,009,858	1,040,000	1,040,000	1,040,000
361110	Interest Board	117,189	85,900	85,900	66,500
379999	Less 5%	0	-4,295	-4,295	-3,325
381001	From General Fund	1,146,043	1,421,587	1,421,587	1,558,155
399991	Balances Forward Cash Regular	2,194,961	2,291,340	2,308,164	2,086,987
Total		8,655,397	9,931,264	9,951,052	10,171,399



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

Fund: 1091 - Medical Examiner Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
132	Medical Examiner	6,539,547	9,931,264	9,951,052	10,171,399
Expenditure Summary Total		<u>6,539,547</u>	<u>9,931,264</u>	<u>9,951,052</u>	<u>10,171,399</u>



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

Fund: 1091 - Medical Examiner Fund
Cost Center: 132 - Medical Examiner

Organization Unit: Agencies
Division: Other Agencies

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	6,500	0	1,500	0
534101	Contract Serv Other Misc	26,574	18,093	17,071	18,755
534403	Contract Serv Medical Examiner	5,760,070	6,833,923	6,833,923	7,258,923
541101	Communication Services	13,358	14,700	17,200	16,200
542201	Postage and Freight	2,000	2,000	2,000	2,000
543101	Utility Services Electric Water Sewer	53,350	75,000	73,500	75,000
544101	Rentals and Leases Equipment	36,576	6,150	6,150	6,750
545101	Insurance Premiums	13,553	31,292	31,292	33,039
546101	Repairs and Maint Bldgs and Grounds	33,402	46,000	46,000	58,350
546301	Repairs and Maint Equipment	8,350	8,000	35,940	21,500
549112	Other Current Charges Refunds	0	0	1,022	0
549201	Advertising Legal	422	900	900	600
549624	Medical Examiner Admin Fee	301,309	358,141	358,141	381,219
551101	Office Supplies	0	1,000	0	1,000
552106	Computer Software	11,000	97,536	96,036	100,000
552108	Operating Supplies	16,502	16,600	63,724	28,850
552116	Operating Supplies Computer Hardware	16,786	17,500	19,320	19,000
554201	Dues and Memberships	93	100	100	50
Operating Total		6,299,845	7,526,935	7,603,819	8,021,236
Capital					
562102	Buildings CIP	163,176	0	16,824	0
563901	Capital Improvement Funding	0	2,324,329	2,238,349	2,023,163
564101	Machinery and Equipment	19,649	30,000	22,060	77,000
Capital Total		182,825	2,354,329	2,277,233	2,100,163
Debt Service					
571205	Principal Lease Agreements	2,968	0	0	0
571207	Principal Subscriptions	50,268	0	0	0
572205	Interest Lease Agreements	181	0	0	0
572207	Interest Subscriptions	3,460	0	0	0
Debt Service Total		56,877	0	0	0
Non-Operating					
599615	Legal Settlement Claims	0	0	20,000	0
Non-Operating Total		0	0	20,000	0
Reserves					
599101	Reserve for Contingencies	0	50,000	50,000	50,000
Reserves Total		0	50,000	50,000	50,000
Cost Center Expenditures Total		6,539,547	9,931,264	9,951,052	10,171,399



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1091 - Medical Examiner Fund
Cost Center: 132 - Medical Examiner

Organization Unit: Agencies
Division: Other Agencies

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563901 - Capital Improvement Funding		
Future Capital		2,023,163
563901 - Capital Improvement Funding Total		<u>2,023,163</u>
564101 - Machinery and Equipment		
Autopsy Cart with Grid Plate		27,000
Cubicle Set		50,000
564101 - Machinery and Equipment Total		<u>77,000</u>



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

Fund: 1110 - MSTU for Law Enforcement

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
311000	Current Taxes	79,546,396	95,194,000	95,194,000	107,111,573
311200	Delinquent Taxes	186,647	374,100	374,100	260,600
331201	US Forestry Security	13,326	0	14,224	0
331271	Drug Free Communities Program	0	0	6,000	0
331272	Justice Assistance Grant Program	99,071	0	112,491	0
331275	Victims of Crime Act Grant	53,068	0	53,240	0
331287	Internet Crimes Against Children	0	0	55,000	0
334240	Safe in Florida Program	187,984	0	172,995	0
337224	US Marshall Service	32,034	0	39,500	0
337225	HIDTA Grant	142,201	0	224,222	0
337229	OCDEFT Program	15,583	0	21,740	0
337235	HVE IPTM	19,994	0	16,172	0
337520	Disaster Relief Other	163,954	0	3,030	0
341560	Property Appraiser Fees	7,839	5,000	5,000	5,000
341910	Sale of Maps and Publications	789	832	832	832
342105	School Resource Officer	3,006,250	3,000,000	3,000,000	4,125,997
342107	City of Dunnellon Fees	0	0	0	177,348
342950	Sheriff Charges & Fees	42,695	37,100	37,100	40,000
359040	Unclaimed Evidence	0	0	40	0
361110	Interest Board	1,454,981	1,239,000	1,239,000	748,000
361132	Interest Tax Collector	332,842	256,400	256,400	290,100
361133	Interest Sheriff	176,228	155,000	155,000	130,000
364041	Sale of Surplus Equipment	0	0	58,466	0
364080	Insurance Proceeds Automotive	329,206	0	412,949	0
364090	Insurance Proceeds Property	48,159	0	48,159	0
366056	Teen Drivers Challenge	0	0	1,957	0
366090	Other Contributions and Donations	10,000	0	10,000	0
369910	Other	4,135	5,200	13,956	5,200
379999	Less 5%	0	-4,863,332	-4,863,332	-5,429,566
381112	From Law Enforcement Trust Fund	48,000	0	214,100	0
399991	Balances Forward Cash Regular	14,291,541	17,227,681	17,227,681	18,776,938
Total		100,212,923	112,630,981	114,104,022	126,242,022



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

Fund: 1110 - MSTU for Law Enforcement

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
120	Sheriff Patrol CID Transfer	76,578,721	88,387,789	89,860,830	100,197,637
244	Sheriff Insurance and Tax Fees	3,259,797	21,017,134	21,017,134	22,840,138
245	MSTU for Law Enforcement Transfer	2,282,200	3,226,058	3,226,058	3,204,247
Expenditure Summary Total		<u>82,120,718</u>	<u>112,630,981</u>	<u>114,104,022</u>	<u>126,242,022</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1110 - MSTU for Law Enforcement
Cost Center: 120 - Sheriff Patrol CID Transfer

Organization Unit: Constitutional Officers
Division: Sheriff

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
510101	Personnel Services MCSD	0	72,182,327	72,520,990	80,445,842
	Personnel Total	0	72,182,327	72,520,990	80,445,842
Operating					
530101	Operating Expenses MCSD	0	13,160,706	13,877,072	16,707,039
	Operating Total	0	13,160,706	13,877,072	16,707,039
Capital					
560101	Capital Outlay MCSD	0	2,832,781	3,462,768	2,832,781
	Capital Total	0	2,832,781	3,462,768	2,832,781
Non-Operating					
590101	Non Operating MCSD	0	211,975	0	211,975
	Non-Operating Total	0	211,975	0	211,975
Constitutional Officer Transfer					
591014	Budget Transfer to Sheriff	76,578,721	0	0	0
	Constitutional Officer Transfer Total	76,578,721	0	0	0
	Cost Center Expenditures Total	76,578,721	88,387,789	89,860,830	100,197,637



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1110 - MSTU for Law Enforcement
Cost Center: 244 - Sheriff Insurance and Tax Fees

Organization Unit: Courts and Criminal Justice
Division: Criminal Justice

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
549130	Other Current Charges Tax Collector	1,605,241	1,903,880	1,903,880	2,142,231
549140	Other Current Charges Prop Appraiser	1,080,952	1,160,062	1,161,795	1,256,412
549185	Charges Central Services Cost Allocation	573,604	720,511	720,511	660,919
Operating Total		3,259,797	3,784,453	3,786,186	4,059,562
Reserves					
599101	Reserve for Contingencies	0	0	0	3,638
599199	Reserve for Cash Carry Forward	0	17,232,681	17,230,948	18,776,938
Reserves Total		0	17,232,681	17,230,948	18,780,576
Cost Center Expenditures Total		3,259,797	21,017,134	21,017,134	22,840,138



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1110 - MSTU for Law Enforcement
Cost Center: 245 - MSTU for Law Enforcement Transfer

Organization Unit: Courts and Criminal Justice
Division: Criminal Justice
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Interfund Transfers					
591001	Budget Transfer to General Fund	2,282,200	3,226,058	3,226,058	3,204,247
Interfund Transfers Total		2,282,200	3,226,058	3,226,058	3,204,247
Cost Center Expenditures Total		2,282,200	3,226,058	3,226,058	3,204,247



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

Fund: 1120 - Fire Rescue and EMS Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
311000	Current Taxes	24,387,094	29,156,707	29,156,707	32,820,525
311200	Delinquent Taxes	52,708	87,000	87,000	66,000
322045	Fire Marshall	151,923	162,000	162,000	162,000
322075	Fire Service Misc Fees	25,760	30,000	30,000	25,000
325220	Fire Protection	34,464,570	36,974,115	36,974,115	57,681,784
325221	Partial Year Fire Protection	2,103,773	800,000	800,000	1,500,000
331221	Firefighters Assistance	1	0	0	0
331284	State Homeland Security	60,064	0	164,414	0
331502	Hazard Mitigation	0	0	236,686	36,270
334210	Urban Search and Rescue Sustainability	462,079	0	0	0
334215	Fire Decontamination Equipment	12,843	0	0	0
334220	Emergency Medical Service	0	0	58,541	0
335210	Firefighters Supp Comp	91,765	98,000	98,000	90,000
337251	City of McIntosh	32,261	15,388	15,388	15,696
341560	Property Appraiser Fees	2,404	0	0	0
341910	Sale of Maps and Publications	242	204	204	204
342200	Fire Protection Services	14,785	1,000	1,000	1,000
342501	Inspections Plan Reviews	16,665	6,000	6,000	10,000
349081	Fire	337,051	337,051	337,051	337,051
354002	Illegal Burn Fines	50	4,000	4,000	0
361110	Interest Board	1,789,006	1,263,000	1,263,000	890,000
361132	Interest Tax Collector	252,565	261,000	261,000	196,000
362025	Fire Station Rent	1,400	0	0	0
364041	Sale of Surplus Equipment	7,950	0	0	0
365090	Other Scrap or Surplus Sales	830	0	0	0
366090	Other Contributions and Donations	12,490	0	0	0
369030	Refund of Prior Year Exp	745	0	0	0
369910	Other	31,955	41,000	41,000	15,000
379999	Less 5%	0	-3,456,154	-3,456,154	-4,685,228
381001	From General Fund	924,346	1,086,914	1,086,914	1,116,210
383105	Lease Agreements	11,570	0	0	0
399991	Balances Forward Cash Regular	20,926,419	18,058,212	18,070,013	14,575,308
Total		86,175,314	84,925,437	85,396,879	104,852,820



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

Fund: 1120 - Fire Rescue and EMS Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
300	Fire Rescue Services	65,831,853	84,925,437	85,396,879	104,852,820
Expenditure Summary Total		<u>65,831,853</u>	<u>84,925,437</u>	<u>85,396,879</u>	<u>104,852,820</u>



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

**Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services**

**Organization Unit: Public Safety
Division: Fire Rescue and Ambulance**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	25,531,497	29,266,600	28,060,215	30,240,577
514101	Overtime	6,455,171	4,348,377	6,501,882	4,808,225
521101	FICA Taxes	2,347,059	2,571,943	2,610,193	2,681,397
522101	Retirement Contributions	9,653,573	10,571,957	10,735,907	11,739,169
523101	Health Insurance	4,118,866	5,264,208	4,817,088	5,372,640
523401	Life ADD LTD	165,281	199,253	199,253	203,015
523411	Firefighter Cancer Policy	47,237	97,398	97,398	116,878
524101	Workers Compensation	785,071	919,914	934,164	1,199,514
525101	Unemployment Compensation	1,100	2,000	2,000	2,000
Personnel Total		49,104,855	53,241,650	53,958,100	56,363,415
Operating					
531109	Professional Services	210,358	184,600	184,600	228,600
531339	Prof Services Medical Immunization	99,735	204,000	204,000	204,000
534101	Contract Serv Other Misc	62,430	149,100	198,220	160,500
534115	Contract Serv Staff Leasing	48,089	10,000	10,000	10,000
540101	Travel and Per Diem	37,951	85,600	85,600	100,600
541101	Communication Services	175,111	266,200	266,200	439,800
542201	Postage and Freight	7,997	15,000	15,000	12,000
543101	Utility Services Electric Water Sewer	449,747	523,000	523,000	523,000
544101	Rentals and Leases Equipment	15,959	55,000	55,000	60,000
544401	Rentals and Leases Buildings	8	0	20	50
545101	Insurance Premiums	604,999	675,387	675,387	718,120
546101	Repairs and Maint Bldgs and Grounds	406,562	675,700	675,700	651,000
546257	Repairs and Maint Fleet Management	802,144	562,863	1,142,863	875,000
546301	Repairs and Maint Equipment	360,322	659,280	659,280	828,600
546312	Repairs and Maint Computer Equipment	0	500	500	500
547101	Printing and Binding	4,206	13,500	13,500	13,500
549112	Other Current Charges Refunds	6,609	0	7,804	0
549130	Other Current Charges Tax Collector	495,461	583,134	583,134	656,411
549140	Other Current Charges Prop Appraiser	331,532	355,661	356,193	384,829
549182	Other Current Charges Volunteer Firefighter	15,150	30,000	30,000	30,000
549185	Charges Central Services Cost Allocation	3,256,711	3,912,037	3,912,037	3,844,795
549990	Other Current Charges Misc Expenses	2,582	500	500	500
551101	Office Supplies	47,218	62,500	62,480	64,900
552101	Gasoline Oil and Lubricants	681,998	868,149	868,149	728,500
552103	Medical Supplies	205,788	240,800	266,412	328,800
552106	Computer Software	337,953	1,073,481	1,073,481	1,263,481
552107	Clothing and Wearing Apparel	987,318	1,095,100	1,095,100	1,500,630
552108	Operating Supplies	1,120,779	1,172,500	1,232,787	1,359,090
552114	Operating Supplies Public Education	22,121	20,000	20,000	33,500
552116	Operating Supplies Computer Hardware	85,100	265,500	265,500	403,600
552122	Operating Supplies CIP	0	20,000	20,000	20,000
552257	Parts Vehicle and Equipment	140,621	566,000	486,000	250,000
554101	Books Publications and Subscriptions	11,508	57,600	57,600	83,300
554201	Dues and Memberships	6,733	12,435	12,435	12,435
555301	Training Materials and Supplies	16,645	63,600	63,600	67,100
555501	Training and Education	414,289	907,651	954,511	1,267,668



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating Total		11,471,734	15,386,378	16,076,593	17,124,809
Capital					
561102	Land CIP	125,291	0	8	0
561301	Land Acquisition Right of Way Easements	-175	0	0	0
562101	Building Improvements	244,878	462,103	462,103	0
562102	Buildings CIP	173,608	549,940	1,115,859	416,093
564101	Machinery and Equipment	2,447,772	2,156,566	2,246,686	1,466,116
564102	Machinery and Equipment CIP	0	6,281	6,292	6,281
568102	Intangible Software CIP	2,998	14,521	14,521	0
569903	Lease Agreement Equipment	11,570	0	0	0
Capital Total		3,005,942	3,189,411	3,845,469	1,888,490
Debt Service					
571201	Principal Lease Purchase	237,649	241,452	241,452	245,315
571205	Principal Lease Agreements	13,523	0	0	0
571207	Principal Subscriptions	88,599	0	0	0
572201	Interest Lease Purchase	12,351	8,549	8,549	4,686
572205	Interest Lease Agreements	196	0	0	0
572207	Interest Subscriptions	11,931	0	0	0
Debt Service Total		364,249	250,001	250,001	250,001
Grants & Aid					
581120	Aid to City of Ocala - Fire Rescue	286,300	300,000	300,000	375,000
Grants & Aid Total		286,300	300,000	300,000	375,000
Interfund Transfers					
591001	Budget Transfer to General Fund	1,502,295	1,056,344	1,056,344	1,509,677
591501	Budget Transfer to Insurance Fund	96,479	0	100,370	0
Interfund Transfers Total		1,598,774	1,056,344	1,156,714	1,509,677
Reserves					
599101	Reserve for Contingencies	0	3,501,653	1,810,002	7,341,428
599199	Reserve for Cash Carry Forward	0	8,000,000	8,000,000	20,000,000
Reserves Total		0	11,501,653	9,810,002	27,341,428
Cost Center Expenditures Total		65,831,854	84,925,437	85,396,879	104,852,820



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

**Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services**

**Organization Unit: Public Safety
Division: Fire Rescue and Ambulance**

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
Current Positions						
10956	1018	Fire Chief	1.00	1.00	1.00	171,767
10957	1266	Deputy Chief	1.00	1.00	1.00	157,228
10978	1266	Deputy Chief	1.00	1.00	1.00	154,773
10958	1287	Fire and Life Safety Educator	1.00	0.00	0.00	0
10958	1308	Public Safety Information Manager	0.00	1.00	1.00	81,308
10999	2011	Battalion Chief	1.00	0.00	0.00	0
11023	2011	Battalion Chief	1.00	0.00	0.00	0
11026	2011	Battalion Chief	1.00	0.00	0.00	0
11033	2011	Battalion Chief	1.00	0.00	0.00	0
11051	2011	Battalion Chief	1.00	0.00	0.00	0
11064	2011	Battalion Chief	1.00	0.00	0.00	0
11081	2011	Battalion Chief	1.00	0.00	0.00	0
11094	2011	Battalion Chief	1.00	0.00	0.00	0
11123	2011	Battalion Chief	1.00	0.00	0.00	0
11149	2011	Battalion Chief	1.00	0.00	0.00	0
11156	2011	Battalion Chief	1.00	0.00	0.00	0
11166	2011	Battalion Chief	1.00	0.00	0.00	0
11175	2011	Battalion Chief	1.00	0.00	0.00	0
11178	2011	Battalion Chief	1.00	0.00	0.00	0
11199	2011	Battalion Chief	1.00	0.00	0.00	0
11204	2011	Battalion Chief	1.00	0.00	0.00	0
11231	2011	Battalion Chief	1.00	0.00	0.00	0
11236	2011	Battalion Chief	1.00	0.00	0.00	0
11246	2011	Battalion Chief	1.00	0.00	0.00	0
11248	2011	Battalion Chief	1.00	0.00	0.00	0
11291	2011	Battalion Chief	1.00	0.00	0.00	0
10999	2012	Battalion Chief	0.00	1.00	1.00	162,577
11023	2012	Battalion Chief	0.00	1.00	1.00	104,618
11026	2012	Battalion Chief	0.00	1.00	1.00	111,646
11033	2012	Battalion Chief	0.00	1.00	1.00	104,618
11051	2012	Battalion Chief	0.00	1.00	1.00	133,391
11064	2012	Battalion Chief	0.00	1.00	1.00	117,241
11081	2012	Battalion Chief	0.00	1.00	1.00	107,788
11094	2012	Battalion Chief	0.00	1.00	1.00	111,646
11123	2012	Battalion Chief	0.00	1.00	1.00	167,538
11149	2012	Battalion Chief	0.00	1.00	1.00	126,391
11156	2012	Battalion Chief	0.00	1.00	1.00	104,618
11166	2012	Battalion Chief	0.00	1.00	1.00	123,111
11175	2012	Battalion Chief	0.00	1.00	1.00	111,067
11178	2012	Battalion Chief	0.00	1.00	1.00	114,071
11199	2012	Battalion Chief	0.00	1.00	1.00	104,618
11204	2012	Battalion Chief	0.00	1.00	1.00	104,618
11231	2012	Battalion Chief	0.00	1.00	1.00	104,618
11236	2012	Battalion Chief	0.00	1.00	1.00	159,848
11246	2012	Battalion Chief	0.00	1.00	1.00	122,119
11248	2012	Battalion Chief	0.00	1.00	1.00	118,646
11291	2012	Battalion Chief	0.00	1.00	1.00	104,618



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

**Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services**

**Organization Unit: Public Safety
Division: Fire Rescue and Ambulance**

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
10166	2036	Captain	1.00	1.00	1.00	86,456
10167	2036	Captain	1.00	1.00	1.00	87,917
10168	2036	Captain	1.00	1.00	1.00	86,594
10959	2036	Captain	1.00	1.00	1.00	92,547
10960	2036	Captain	1.00	1.00	1.00	82,240
10961	2036	Captain	1.00	1.00	1.00	97,783
10962	2036	Captain	1.00	1.00	1.00	99,933
10963	2036	Captain	1.00	1.00	1.00	97,287
10964	2036	Captain	1.00	1.00	1.00	87,448
10966	2036	Captain	1.00	1.00	1.00	95,744
10967	2036	Captain	1.00	1.00	1.00	83,535
10968	2036	Captain	1.00	1.00	1.00	82,625
10970	2036	Captain	1.00	1.00	1.00	97,535
10971	2036	Captain	1.00	1.00	1.00	94,559
10972	2036	Captain	1.00	1.00	1.00	103,791
10973	2036	Captain	1.00	1.00	1.00	87,972
10974	2036	Captain	1.00	1.00	1.00	82,901
10975	2036	Captain	1.00	1.00	1.00	79,043
10976	2036	Captain	1.00	1.00	1.00	89,681
10977	2036	Captain	1.00	1.00	1.00	104,784
11016	2036	Captain	1.00	1.00	1.00	85,216
11018	2036	Captain	1.00	1.00	1.00	112,969
11167	2036	Captain	1.00	1.00	1.00	83,011
11798	2036	Captain	1.00	1.00	1.00	91,472
11861	2036	Captain	1.00	1.00	1.00	85,767
11937	2036	Captain	1.00	1.00	1.00	144,139
12004	2036	Captain	0.00	1.00	1.00	70,802
10969	2071	Battalion Chief Community Risk Reduction	1.00	1.00	1.00	109,533
10965	2100	Division Chief	1.00	1.00	1.00	140,879
10979	2100	Division Chief	1.00	1.00	1.00	126,589
10980	2100	Division Chief	1.00	1.00	1.00	139,548
10981	2100	Division Chief	1.00	1.00	1.00	129,127
10982	2100	Division Chief	1.00	1.00	1.00	132,912
11225	2100	Division Chief	1.00	1.00	1.00	132,912
11234	2100	Division Chief	1.00	1.00	1.00	137,696
11956	2100	Division Chief	0.00	1.00	1.00	126,589
11938	2112	Quality Improvement Manager	1.00	0.00	0.00	0
11709	2210	Logistics Manager	1.00	1.00	1.00	87,277
12005	2265	Multimedia Technician	0.00	1.00	1.00	37,940
10983	2293	Administrative and Financial Services Manager	1.00	1.00	1.00	97,240
11875	3042	Business Technologist	1.00	1.00	1.00	56,472
11710	3083	Geographic Information Systems Programmer Analyst	1.00	1.00	1.00	52,042
10985	3152	Fire Inspector	1.00	1.00	1.00	65,583
11711	3152	Fire Inspector	1.00	1.00	1.00	43,431
11829	3152	Fire Inspector	1.00	1.00	1.00	46,530
11939	3152	Fire Inspector	1.00	1.00	1.00	45,178



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11940	3152	Fire Inspector	1.00	1.00	1.00	46,530
10986	3155	Fire Marshal	1.00	1.00	0.00	0
10987	4400	Firefighter	1.00	1.00	1.00	44,620
10992	4400	Firefighter	1.00	1.00	1.00	61,597
10996	4400	Firefighter	1.00	1.00	1.00	57,077
10997	4400	Firefighter	1.00	1.00	1.00	41,340
11001	4400	Firefighter	1.00	1.00	1.00	43,876
11002	4400	Firefighter	1.00	1.00	1.00	41,340
11003	4400	Firefighter	1.00	1.00	1.00	42,029
11004	4400	Firefighter	1.00	1.00	1.00	42,884
11006	4400	Firefighter	1.00	1.00	1.00	41,340
11007	4400	Firefighter	1.00	1.00	1.00	43,022
11008	4400	Firefighter	1.00	1.00	1.00	43,738
11011	4400	Firefighter	1.00	1.00	1.00	43,738
11015	4400	Firefighter	1.00	1.00	1.00	41,340
11021	4400	Firefighter	1.00	1.00	1.00	41,340
11024	4400	Firefighter	1.00	1.00	1.00	42,029
11028	4400	Firefighter	1.00	1.00	1.00	41,340
11030	4400	Firefighter	1.00	1.00	1.00	41,340
11032	4400	Firefighter	1.00	1.00	1.00	74,027
11037	4400	Firefighter	1.00	1.00	1.00	41,340
11039	4400	Firefighter	1.00	1.00	1.00	52,585
11040	4400	Firefighter	1.00	1.00	1.00	45,199
11044	4400	Firefighter	1.00	1.00	1.00	42,884
11050	4400	Firefighter	1.00	1.00	1.00	45,034
11056	4400	Firefighter	1.00	1.00	1.00	43,022
11058	4400	Firefighter	1.00	1.00	1.00	43,876
11059	4400	Firefighter	1.00	1.00	1.00	51,152
11060	4400	Firefighter	1.00	1.00	1.00	41,340
11063	4400	Firefighter	1.00	1.00	1.00	78,960
11067	4400	Firefighter	1.00	1.00	1.00	42,884
11068	4400	Firefighter	1.00	1.00	1.00	43,022
11069	4400	Firefighter	1.00	1.00	1.00	43,022
11080	4400	Firefighter	1.00	1.00	1.00	41,340
11082	4400	Firefighter	1.00	1.00	1.00	41,340
11083	4400	Firefighter	1.00	1.00	1.00	43,876
11084	4400	Firefighter	1.00	1.00	1.00	57,353
11086	4400	Firefighter	1.00	1.00	1.00	47,293
11087	4400	Firefighter	1.00	1.00	1.00	41,340
11088	4400	Firefighter	1.00	1.00	1.00	45,943
11090	4400	Firefighter	1.00	1.00	1.00	43,876
11092	4400	Firefighter	1.00	1.00	1.00	46,108
11093	4400	Firefighter	1.00	1.00	1.00	45,034
11095	4400	Firefighter	1.00	1.00	1.00	43,738
11096	4400	Firefighter	1.00	1.00	1.00	43,738
11097	4400	Firefighter	1.00	1.00	1.00	42,884
11099	4400	Firefighter	1.00	1.00	1.00	42,884
11100	4400	Firefighter	1.00	1.00	1.00	46,384
11104	4400	Firefighter	1.00	1.00	1.00	41,340



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11105	4400	Firefighter	1.00	1.00	1.00	41,340
11108	4400	Firefighter	1.00	1.00	1.00	42,884
11109	4400	Firefighter	1.00	1.00	1.00	53,605
11110	4400	Firefighter	1.00	1.00	1.00	41,340
11111	4400	Firefighter	1.00	1.00	1.00	59,971
11114	4400	Firefighter	1.00	1.00	1.00	41,340
11115	4400	Firefighter	1.00	1.00	1.00	69,920
11119	4400	Firefighter	1.00	1.00	1.00	63,003
11122	4400	Firefighter	1.00	1.00	1.00	42,884
11124	4400	Firefighter	1.00	1.00	1.00	41,340
11125	4400	Firefighter	1.00	1.00	1.00	46,825
11132	4400	Firefighter	1.00	1.00	1.00	41,340
11135	4400	Firefighter	1.00	1.00	1.00	42,884
11136	4400	Firefighter	1.00	1.00	1.00	41,340
11138	4400	Firefighter	1.00	1.00	1.00	42,884
11141	4400	Firefighter	1.00	1.00	1.00	43,738
11142	4400	Firefighter	1.00	1.00	1.00	42,029
11144	4400	Firefighter	1.00	1.00	1.00	41,340
11145	4400	Firefighter	1.00	1.00	1.00	43,876
11147	4400	Firefighter	1.00	1.00	1.00	41,340
11148	4400	Firefighter	1.00	1.00	1.00	42,029
11152	4400	Firefighter	1.00	1.00	1.00	45,943
11157	4400	Firefighter	1.00	1.00	1.00	46,852
11158	4400	Firefighter	1.00	1.00	1.00	45,034
11168	4400	Firefighter	1.00	1.00	1.00	43,022
11170	4400	Firefighter	1.00	1.00	1.00	41,340
11171	4400	Firefighter	1.00	1.00	1.00	43,022
11172	4400	Firefighter	1.00	1.00	1.00	43,738
11176	4400	Firefighter	1.00	1.00	1.00	42,029
11179	4400	Firefighter	1.00	1.00	1.00	43,022
11187	4400	Firefighter	1.00	1.00	1.00	63,003
11192	4400	Firefighter	1.00	1.00	1.00	42,029
11193	4400	Firefighter	1.00	1.00	1.00	68,515
11194	4400	Firefighter	1.00	1.00	1.00	41,340
11195	4400	Firefighter	1.00	1.00	1.00	42,884
11197	4400	Firefighter	1.00	1.00	1.00	44,620
11198	4400	Firefighter	1.00	1.00	1.00	44,317
11200	4400	Firefighter	1.00	1.00	1.00	80,283
11201	4400	Firefighter	1.00	1.00	1.00	41,340
11202	4400	Firefighter	1.00	1.00	1.00	43,022
11209	4400	Firefighter	1.00	1.00	1.00	43,876
11210	4400	Firefighter	1.00	1.00	1.00	56,443
11211	4400	Firefighter	1.00	1.00	1.00	53,191
11214	4400	Firefighter	1.00	1.00	1.00	41,340
11216	4400	Firefighter	1.00	1.00	1.00	42,884
11217	4400	Firefighter	1.00	1.00	1.00	66,778
11218	4400	Firefighter	1.00	1.00	1.00	41,340
11219	4400	Firefighter	1.00	1.00	1.00	46,384
11220	4400	Firefighter	1.00	1.00	1.00	73,751



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

**Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services**

**Organization Unit: Public Safety
Division: Fire Rescue and Ambulance**

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11222	4400	Firefighter	1.00	1.00	1.00	41,340
11226	4400	Firefighter	1.00	1.00	1.00	42,884
11227	4400	Firefighter	1.00	1.00	1.00	65,483
11228	4400	Firefighter	1.00	1.00	1.00	43,876
11230	4400	Firefighter	1.00	1.00	1.00	51,152
11232	4400	Firefighter	1.00	1.00	1.00	53,632
11233	4400	Firefighter	1.00	1.00	1.00	45,034
11235	4400	Firefighter	1.00	1.00	1.00	63,196
11237	4400	Firefighter	1.00	1.00	1.00	43,022
11238	4400	Firefighter	1.00	1.00	1.00	43,022
11241	4400	Firefighter	1.00	1.00	1.00	43,022
11242	4400	Firefighter	1.00	1.00	1.00	45,943
11243	4400	Firefighter	1.00	1.00	1.00	53,632
11244	4400	Firefighter	1.00	1.00	1.00	41,340
11247	4400	Firefighter	1.00	1.00	1.00	47,955
11250	4400	Firefighter	1.00	1.00	1.00	44,620
11251	4400	Firefighter	1.00	1.00	1.00	41,340
11254	4400	Firefighter	1.00	1.00	1.00	53,467
11255	4400	Firefighter	1.00	1.00	1.00	44,317
11257	4400	Firefighter	1.00	1.00	1.00	77,554
11259	4400	Firefighter	1.00	1.00	1.00	60,715
11260	4400	Firefighter	1.00	1.00	1.00	43,738
11261	4400	Firefighter	1.00	1.00	1.00	41,340
11262	4400	Firefighter	1.00	1.00	1.00	41,340
11264	4400	Firefighter	1.00	1.00	1.00	41,340
11266	4400	Firefighter	1.00	1.00	1.00	41,340
11267	4400	Firefighter	1.00	1.00	1.00	41,340
11270	4400	Firefighter	1.00	1.00	1.00	43,738
11271	4400	Firefighter	1.00	1.00	1.00	41,340
11272	4400	Firefighter	1.00	1.00	1.00	47,955
11274	4400	Firefighter	1.00	1.00	1.00	45,034
11277	4400	Firefighter	1.00	1.00	1.00	41,340
11279	4400	Firefighter	1.00	1.00	1.00	45,943
11280	4400	Firefighter	1.00	1.00	1.00	67,495
11281	4400	Firefighter	1.00	1.00	1.00	58,428
11282	4400	Firefighter	1.00	1.00	1.00	43,022
11283	4400	Firefighter	1.00	1.00	1.00	45,034
11284	4400	Firefighter	1.00	1.00	1.00	56,498
11286	4400	Firefighter	1.00	1.00	1.00	41,340
11287	4400	Firefighter	1.00	1.00	1.00	43,738
11288	4400	Firefighter	1.00	1.00	1.00	42,029
11289	4400	Firefighter	1.00	1.00	1.00	54,376
11293	4400	Firefighter	1.00	1.00	1.00	43,876
11871	4400	Firefighter	1.00	1.00	1.00	43,738
11872	4400	Firefighter	1.00	1.00	1.00	43,738
11873	4400	Firefighter	1.00	1.00	1.00	52,750
11874	4400	Firefighter	1.00	1.00	1.00	43,738
11876	4400	Firefighter	1.00	1.00	1.00	43,022
11877	4400	Firefighter	1.00	1.00	1.00	43,022



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11878	4400	Firefighter	1.00	1.00	1.00	41,340
11879	4400	Firefighter	1.00	1.00	1.00	44,317
11880	4400	Firefighter	1.00	1.00	1.00	41,340
11881	4400	Firefighter	1.00	1.00	1.00	43,738
11882	4400	Firefighter	1.00	1.00	1.00	43,022
11883	4400	Firefighter	1.00	1.00	1.00	43,022
12006	4400	Firefighter	0.00	1.00	1.00	41,340
12007	4400	Firefighter	0.00	1.00	1.00	41,340
12008	4400	Firefighter	0.00	1.00	1.00	41,340
12009	4400	Firefighter	0.00	1.00	1.00	41,340
12010	4400	Firefighter	0.00	1.00	1.00	41,340
12011	4400	Firefighter	0.00	1.00	1.00	41,340
12012	4400	Firefighter	0.00	1.00	1.00	41,340
12013	4400	Firefighter	0.00	1.00	1.00	41,340
12014	4400	Firefighter	0.00	1.00	1.00	41,340
12015	4400	Firefighter	0.00	1.00	1.00	41,340
12016	4400	Firefighter	0.00	1.00	1.00	41,340
12017	4400	Firefighter	0.00	1.00	1.00	41,340
12018	4400	Firefighter	0.00	1.00	1.00	41,340
12019	4400	Firefighter	0.00	1.00	1.00	41,340
12020	4400	Firefighter	0.00	1.00	1.00	41,340
10989	5000	Driver Engineer	1.00	1.00	1.00	68,597
10995	5000	Driver Engineer	1.00	1.00	1.00	73,751
11010	5000	Driver Engineer	1.00	1.00	1.00	78,629
11012	5000	Driver Engineer	1.00	1.00	1.00	72,153
11014	5000	Driver Engineer	1.00	1.00	1.00	74,495
11017	5000	Driver Engineer	1.00	1.00	1.00	70,719
11020	5000	Driver Engineer	1.00	1.00	1.00	77,279
11025	5000	Driver Engineer	1.00	1.00	1.00	62,892
11031	5000	Driver Engineer	1.00	1.00	1.00	65,318
11036	5000	Driver Engineer	1.00	1.00	1.00	62,231
11038	5000	Driver Engineer	1.00	1.00	1.00	78,078
11041	5000	Driver Engineer	1.00	1.00	1.00	70,692
11045	5000	Driver Engineer	1.00	1.00	1.00	84,141
11047	5000	Driver Engineer	1.00	1.00	1.00	79,897
11052	5000	Driver Engineer	1.00	1.00	1.00	81,192
11053	5000	Driver Engineer	1.00	1.00	1.00	70,692
11054	5000	Driver Engineer	1.00	1.00	1.00	72,070
11062	5000	Driver Engineer	1.00	1.00	1.00	66,200
11065	5000	Driver Engineer	1.00	1.00	1.00	75,212
11066	5000	Driver Engineer	1.00	1.00	1.00	69,204
11071	5000	Driver Engineer	1.00	1.00	1.00	98,886
11072	5000	Driver Engineer	1.00	1.00	1.00	66,696
11078	5000	Driver Engineer	1.00	1.00	1.00	74,716
11098	5000	Driver Engineer	1.00	1.00	1.00	63,664
11103	5000	Driver Engineer	1.00	1.00	1.00	64,711
11107	5000	Driver Engineer	1.00	1.00	1.00	84,472
11113	5000	Driver Engineer	1.00	1.00	1.00	82,350
11118	5000	Driver Engineer	1.00	1.00	1.00	70,802



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11120	5000	Driver Engineer	1.00	1.00	1.00	85,326
11126	5000	Driver Engineer	1.00	1.00	1.00	73,117
11127	5000	Driver Engineer	1.00	1.00	1.00	69,093
11128	5000	Driver Engineer	1.00	1.00	1.00	81,220
11129	5000	Driver Engineer	1.00	1.00	1.00	74,495
11131	5000	Driver Engineer	1.00	1.00	1.00	86,181
11133	5000	Driver Engineer	1.00	1.00	1.00	76,011
11134	5000	Driver Engineer	1.00	1.00	1.00	64,684
11137	5000	Driver Engineer	1.00	1.00	1.00	75,873
11139	5000	Driver Engineer	1.00	1.00	1.00	77,830
11146	5000	Driver Engineer	1.00	1.00	1.00	79,401
11150	5000	Driver Engineer	1.00	1.00	1.00	82,984
11153	5000	Driver Engineer	1.00	1.00	1.00	79,676
11154	5000	Driver Engineer	1.00	1.00	1.00	81,440
11155	5000	Driver Engineer	1.00	1.00	1.00	82,984
11159	5000	Driver Engineer	1.00	1.00	1.00	75,101
11162	5000	Driver Engineer	1.00	1.00	1.00	67,219
11163	5000	Driver Engineer	1.00	1.00	1.00	79,125
11165	5000	Driver Engineer	1.00	1.00	1.00	65,318
11169	5000	Driver Engineer	1.00	1.00	1.00	82,984
11177	5000	Driver Engineer	1.00	1.00	1.00	84,141
11180	5000	Driver Engineer	1.00	1.00	1.00	76,066
11181	5000	Driver Engineer	1.00	1.00	1.00	60,770
11183	5000	Driver Engineer	1.00	1.00	1.00	80,944
11185	5000	Driver Engineer	1.00	1.00	1.00	73,531
11186	5000	Driver Engineer	1.00	1.00	1.00	75,377
11189	5000	Driver Engineer	1.00	1.00	1.00	70,637
11196	5000	Driver Engineer	1.00	1.00	1.00	76,728
11206	5000	Driver Engineer	1.00	1.00	1.00	71,160
11207	5000	Driver Engineer	1.00	1.00	1.00	90,948
11208	5000	Driver Engineer	1.00	1.00	1.00	79,897
11212	5000	Driver Engineer	1.00	1.00	1.00	67,936
11213	5000	Driver Engineer	1.00	1.00	1.00	73,861
11221	5000	Driver Engineer	1.00	1.00	1.00	64,077
11224	5000	Driver Engineer	1.00	1.00	1.00	64,105
11229	5000	Driver Engineer	1.00	1.00	1.00	76,479
11239	5000	Driver Engineer	1.00	1.00	1.00	79,511
11240	5000	Driver Engineer	1.00	1.00	1.00	83,728
11245	5000	Driver Engineer	1.00	1.00	1.00	83,700
11249	5000	Driver Engineer	1.00	1.00	1.00	74,991
11252	5000	Driver Engineer	1.00	1.00	1.00	66,696
11253	5000	Driver Engineer	1.00	1.00	1.00	67,219
11256	5000	Driver Engineer	1.00	1.00	1.00	77,940
11258	5000	Driver Engineer	1.00	1.00	1.00	76,562
11263	5000	Driver Engineer	1.00	1.00	1.00	75,184
11265	5000	Driver Engineer	1.00	1.00	1.00	66,696
11268	5000	Driver Engineer	1.00	1.00	1.00	73,806
11273	5000	Driver Engineer	1.00	1.00	1.00	64,077
11275	5000	Driver Engineer	1.00	1.00	1.00	82,350



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

**Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services**

**Organization Unit: Public Safety
Division: Fire Rescue and Ambulance**

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11276	5000	Driver Engineer	1.00	1.00	1.00	72,428
11285	5000	Driver Engineer	1.00	1.00	1.00	79,318
11290	5000	Driver Engineer	1.00	1.00	1.00	73,117
11292	5000	Driver Engineer	1.00	1.00	1.00	61,018
11865	5000	Driver Engineer	1.00	1.00	1.00	68,322
11866	5000	Driver Engineer	1.00	1.00	1.00	62,920
11867	5000	Driver Engineer	1.00	1.00	1.00	61,018
11868	5000	Driver Engineer	1.00	1.00	1.00	60,081
11869	5000	Driver Engineer	1.00	1.00	1.00	66,062
11870	5000	Driver Engineer	1.00	1.00	1.00	67,936
12021	5000	Driver Engineer	0.00	1.00	1.00	54,928
12022	5000	Driver Engineer	0.00	1.00	1.00	54,928
12023	5000	Driver Engineer	0.00	1.00	1.00	54,928
11294	5024	Fire EMS Purchasing Coordinator	1.00	1.00	1.00	50,669
11295	5024	Fire EMS Purchasing Coordinator	1.00	1.00	1.00	49,567
10984	5082	Fire Prevention Supervisor	1.00	1.00	1.00	68,578
11223	5082	Fire Prevention Supervisor	1.00	1.00	1.00	66,186
11734	5219	Quality Improvement Technician	1.00	1.00	1.00	71,615
10988	5518	Lieutenant	1.00	1.00	1.00	100,264
10990	5518	Lieutenant	1.00	1.00	1.00	76,700
10991	5518	Lieutenant	1.00	1.00	1.00	93,153
10993	5518	Lieutenant	1.00	1.00	1.00	79,621
10994	5518	Lieutenant	1.00	1.00	1.00	97,122
10998	5518	Lieutenant	1.00	1.00	1.00	98,224
11000	5518	Lieutenant	1.00	1.00	1.00	81,330
11005	5518	Lieutenant	1.00	1.00	1.00	78,795
11009	5518	Lieutenant	1.00	1.00	1.00	84,444
11013	5518	Lieutenant	1.00	1.00	1.00	91,968
11019	5518	Lieutenant	1.00	1.00	1.00	90,728
11022	5518	Lieutenant	1.00	1.00	1.00	82,322
11029	5518	Lieutenant	1.00	1.00	1.00	75,790
11034	5518	Lieutenant	1.00	1.00	1.00	81,688
11035	5518	Lieutenant	1.00	1.00	1.00	62,066
11042	5518	Lieutenant	1.00	1.00	1.00	103,764
11043	5518	Lieutenant	1.00	1.00	1.00	77,775
11046	5518	Lieutenant	1.00	1.00	1.00	92,712
11048	5518	Lieutenant	1.00	1.00	1.00	104,784
11049	5518	Lieutenant	1.00	1.00	1.00	80,338
11055	5518	Lieutenant	1.00	1.00	1.00	79,511
11057	5518	Lieutenant	1.00	1.00	1.00	76,865
11061	5518	Lieutenant	1.00	1.00	1.00	99,161
11070	5518	Lieutenant	1.00	1.00	1.00	79,732
11073	5518	Lieutenant	1.00	1.00	1.00	82,377
11074	5518	Lieutenant	1.00	1.00	1.00	77,334
11075	5518	Lieutenant	1.00	1.00	1.00	85,409
11076	5518	Lieutenant	1.00	1.00	1.00	92,905
11077	5518	Lieutenant	1.00	1.00	1.00	71,216
11079	5518	Lieutenant	1.00	1.00	1.00	98,059
11085	5518	Lieutenant	1.00	1.00	1.00	97,342



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

**Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services**

**Organization Unit: Public Safety
Division: Fire Rescue and Ambulance**

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11089	5518	Lieutenant	1.00	1.00	1.00	77,582
11091	5518	Lieutenant	1.00	1.00	1.00	82,929
11101	5518	Lieutenant	1.00	1.00	1.00	81,826
11102	5518	Lieutenant	1.00	1.00	1.00	99,768
11106	5518	Lieutenant	1.00	1.00	1.00	99,024
11112	5518	Lieutenant	1.00	1.00	1.00	80,228
11116	5518	Lieutenant	1.00	1.00	1.00	75,928
11117	5518	Lieutenant	1.00	1.00	1.00	89,295
11121	5518	Lieutenant	1.00	1.00	1.00	62,066
11130	5518	Lieutenant	1.00	1.00	1.00	67,330
11140	5518	Lieutenant	1.00	1.00	1.00	78,381
11143	5518	Lieutenant	1.00	1.00	1.00	87,917
11151	5518	Lieutenant	1.00	1.00	1.00	92,933
11160	5518	Lieutenant	1.00	1.00	1.00	83,011
11161	5518	Lieutenant	1.00	1.00	1.00	75,956
11164	5518	Lieutenant	1.00	1.00	1.00	84,555
11173	5518	Lieutenant	1.00	1.00	1.00	77,554
11174	5518	Lieutenant	1.00	1.00	1.00	77,857
11182	5518	Lieutenant	1.00	1.00	1.00	82,929
11184	5518	Lieutenant	1.00	1.00	1.00	78,161
11188	5518	Lieutenant	1.00	1.00	1.00	85,685
11190	5518	Lieutenant	1.00	1.00	1.00	81,330
11191	5518	Lieutenant	1.00	1.00	1.00	75,956
11203	5518	Lieutenant	1.00	1.00	1.00	92,575
11205	5518	Lieutenant	1.00	1.00	1.00	81,302
11215	5518	Lieutenant	1.00	1.00	1.00	79,594
11269	5518	Lieutenant	1.00	1.00	1.00	82,488
11278	5518	Lieutenant	1.00	1.00	1.00	75,790
11862	5518	Lieutenant	1.00	1.00	1.00	88,275
11863	5518	Lieutenant	1.00	1.00	1.00	82,708
11864	5518	Lieutenant	1.00	1.00	1.00	76,479
12024	5518	Lieutenant	0.00	1.00	1.00	62,066
12025	5518	Lieutenant	0.00	1.00	1.00	62,066
11296	6006	Administrative Staff Assistant	1.00	1.00	1.00	45,178
11297	6006	Administrative Staff Assistant	1.00	1.00	1.00	67,663
11298	6006	Administrative Staff Assistant	1.00	1.00	1.00	48,402
11299	6006	Administrative Staff Assistant	1.00	1.00	1.00	57,720
11303	6006	Administrative Staff Assistant	1.00	1.00	1.00	57,741
11302	6023	Staff Assistant III	1.00	1.00	1.00	47,570
11304	6023	Staff Assistant III	1.00	1.00	1.00	47,050
11941	6023	Staff Assistant III	1.00	1.00	1.00	36,900
11305	6024	Staff Assistant II	1.00	1.00	1.00	34,133
11300	6052	Fire Rescue Payroll Specialist	1.00	1.00	1.00	48,610
11306	6073	Budget and Administrative Coordinator	1.00	0.00	0.00	0
11942	6073	Budget and Administrative Coordinator	1.00	0.00	0.00	0
11306	6088	Budget and Administrative Coordinator	0.00	1.00	1.00	51,002



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11942	6088	Budget and Administrative Coordinator	0.00	1.00	1.00	47,237
11301	6110	Administrative Manager	1.00	1.00	1.00	71,573
11308	6216	Supply Inventory Technician	1.00	1.00	1.00	38,876
11309	6216	Supply Inventory Technician	1.00	1.00	1.00	32,448
11310	6216	Supply Inventory Technician	1.00	1.00	1.00	32,448
11311	6216	Supply Inventory Technician	1.00	1.00	1.00	43,285
11830	6216	Supply Inventory Technician	1.00	1.00	1.00	38,127
11313	7129	Logistics and Inventory Technician	1.00	1.00	1.00	57,575
11943	7129	Logistics and Inventory Technician	1.00	1.00	1.00	46,946
Current Positions Total			395.00	417.00	416.00	
New Positions						
26501	5219	Quality Improvement Technician	0.00	0.00	1.00	53,207
26528	5518	Lieutenant	0.00	0.00	1.00	62,066
26524	6023	Staff Assistant III	0.00	0.00	1.00	35,464
New Positions Total			0.00	0.00	3.00	
Salary and FTE Adjustments						
10986	3155	Fire Marshal	0.00	0.00	1.00	132,808
		Salary Impact \$0 Paygrade Change From 119 To 120				
Salary and FTE Adjustments Total			0.00	0.00	1.00	
Positions Total			395.00	417.00	420.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1120 - Fire Rescue and EMS Fund
Cost Center: 300 - Fire Rescue Services

Organization Unit: Public Safety
Division: Fire Rescue and Ambulance
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
FRC000026 Fire Station 20 Golden Ocala Expansion - CF		21,516
FRC000030 Fire HQ Generator - CF		36,270
FRC000031 Fire Station Orange Springs - CF		358,307
562102 - Buildings CIP Total		416,093
564101 - Machinery and Equipment		
Typhoon Engines (Qty 2) - CF		1,283,768
Pickup Truck - CF		78,606
Municipal Equipment - CF		53,142
TNT Extrication Equipment - CF		50,600
564101 - Machinery and Equipment Total		1,466,116
564102 - Machinery and Equipment CIP		
ESC000001 Enterprise Resource Planning Capital - CF		6,281
564102 - Machinery and Equipment CIP Total		6,281



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

Fund: 1121 - Fire Rescue Impact Fees Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
361110	Interest Board	414	0	190	0
399991	Balances Forward Cash Regular	7,301	1,898	6,957	0
Total		<u>7,715</u>	<u>1,898</u>	<u>7,147</u>	<u>0</u>



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

Fund: 1121 - Fire Rescue Impact Fees Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
721	Fire Rescue Impact Fees	756	1,898	7,147	0
Expenditure Summary Total		756	1,898	7,147	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1121 - Fire Rescue Impact Fees Fund
Cost Center: 721 - Fire Rescue Impact Fees Fund

Organization Unit: Capital Improvements
Division: Fire Rescue and Ambulance Capital
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	756	1,898	7,147	0
	Capital Total	756	1,898	7,147	0
	Cost Center Expenditures Total	756	1,898	7,147	0



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

Fund: 1131 - Stormwater Program

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325213	Stormwater	4,039,843	4,172,278	4,172,278	4,237,237
331502	Hazard Mitigation	16,475	7,232	7,232	0
334360	Stormwater Retrofit	223,371	0	0	0
337340	WRWSA Water Supply Funding	4,668	0	0	0
337350	FDEP BMAP Support	267,150	801,782	424,401	0
341901	Plat Processing Fees	6,000	0	0	0
343920	Clean Water Run for the Springs	12,350	0	0	0
361110	Interest Board	582,488	337,000	337,000	311,000
361132	Interest Tax Collector	19,463	15,000	15,000	16,500
361310	Fair Value Adjustment for Investments	329,465	0	0	0
379999	Less 5%	0	-226,214	-226,214	-228,237
399991	Balances Forward Cash Regular	12,292,543	12,963,991	12,963,991	14,028,413
Total		<u>17,793,816</u>	<u>18,071,069</u>	<u>17,693,688</u>	<u>18,364,913</u>



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

Fund: 1131 - Stormwater Program

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
430	Stormwater Program	3,708,942	18,071,069	17,693,688	18,364,913
Expenditure Summary Total		<u>3,708,942</u>	<u>18,071,069</u>	<u>17,693,688</u>	<u>18,364,913</u>



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

**Fund: 1131 - Stormwater Program
Cost Center: 430 - Stormwater Program**

**Organization Unit: Public Works
Division: Stormwater Program**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	803,628	931,521	931,521	1,043,061
513101	Other Salaries and Wages	9,361	8,400	8,400	4,800
514101	Overtime	1,509	7,000	7,000	3,000
521101	FICA Taxes	59,752	72,219	72,219	80,080
522101	Retirement Contributions	128,244	152,088	152,088	171,114
523101	Health Insurance	143,324	164,366	164,366	163,354
523401	Life ADD LTD	5,368	6,256	6,256	6,632
524101	Workers Compensation	4,254	4,922	4,922	9,466
525101	Unemployment Compensation	0	3,000	3,000	3,000
Personnel Total		1,155,440	1,349,772	1,349,772	1,484,507
Operating					
531109	Professional Services	5,355	80,000	80,000	23,000
534101	Contract Serv Other Misc	1,055,317	1,453,000	2,363,000	1,952,000
534105	Contract Serv Water Shed	534,535	2,054,879	2,054,879	1,742,125
540101	Travel and Per Diem	607	2,496	2,496	930
541101	Communication Services	4,477	14,611	14,611	6,983
542201	Postage and Freight	131	300	300	300
544101	Rentals and Leases Equipment	-2,882	21,700	21,700	5,700
545101	Insurance Premiums	88,304	119,086	119,086	85,964
546101	Repairs and Maint Bldgs and Grounds	1,412	30,000	26,000	5,000
546257	Repairs and Maint Fleet Management	12,594	5,000	9,000	14,000
546301	Repairs and Maint Equipment	0	750	750	1,000
546312	Repairs and Maint Computer Equipment	0	1,000	1,000	500
547101	Printing and Binding	91	300	300	300
548101	Promotional Activities	35,153	50,065	50,065	49,465
549185	Charges Central Services Cost Allocation	191,481	201,416	201,416	239,107
549201	Advertising Legal	86	750	750	500
549990	Other Current Charges Misc Expenses	408	500	500	500
551101	Office Supplies	1,115	1,900	1,900	1,900
552101	Gasoline Oil and Lubricants	13,243	10,600	11,600	14,000
552106	Computer Software	20,576	43,878	43,878	50,950
552107	Clothing and Wearing Apparel	0	1,250	1,250	1,275
552108	Operating Supplies	739	16,650	16,650	18,360
552116	Operating Supplies Computer Hardware	7,673	7,490	7,490	12,725
552119	Operating Supplies PPE	0	825	825	825
552257	Parts Vehicle and Equipment	1,265	5,000	4,000	2,000
554101	Books Publications and Subscriptions	0	1,000	1,000	1,000
554201	Dues and Memberships	2,695	3,050	3,050	3,535
555301	Training Materials and Supplies	0	200	200	200
555501	Training and Education	3,504	6,555	6,555	7,650
Operating Total		1,977,879	4,134,251	5,044,251	4,241,794



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1131 - Stormwater Program
Cost Center: 430 - Stormwater Program

Organization Unit: Public Works
Division: Stormwater Program

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
561101	Land	1,184	25,000	25,000	25,000
561102	Land CIP	257,174	1,138,351	1,138,351	629,759
561301	Land Acquisition Right of Way Easements	0	25,000	25,000	25,000
563101	Improvements Other than Buildings	0	700,000	200,000	90,000
563102	Improvements CIP	288,853	8,676,783	7,889,402	8,537,453
564101	Machinery and Equipment	0	0	0	50,000
564102	Machinery and Equipment CIP	0	1,685	1,685	1,675
568102	Intangible Software CIP	0	14,264	14,264	14,254
Capital Total		547,211	10,581,083	9,293,702	9,373,141
Debt Service					
571205	Principal Lease Agreements	7,277	0	0	0
571207	Principal Subscriptions	14,955	0	0	0
572205	Interest Lease Agreements	328	0	0	0
572207	Interest Subscriptions	653	0	0	0
Debt Service Total		23,213	0	0	0
Grants & Aid					
583105	Grants and Aid Corporate Run	5,200	6,000	6,000	6,000
Grants & Aid Total		5,200	6,000	6,000	6,000
Reserves					
599101	Reserve for Contingencies	0	749,963	749,963	1,009,471
599199	Reserve for Cash Carry Forward	0	1,250,000	1,250,000	2,250,000
Reserves Total		0	1,999,963	1,999,963	3,259,471
Cost Center Expenditures Total		3,708,943	18,071,069	17,693,688	18,364,913



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1131 - Stormwater Program
Cost Center: 430 - Stormwater Program

Organization Unit: Public Works
Division: Stormwater Program

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Position	Class #	Position Description				
Positions						
Current Positions						
10756	1015	County Engineer	0.50	0.50	0.50	72,093
11755	1028	Assistant County Administrator	0.26	0.26	0.26	48,602
11314	1293	County Engineering Project Manager	1.00	1.00	0.00	0
11316	1293	County Engineering Project Manager	1.00	1.00	0.00	0
11317	2013	Stormwater Engineer	1.00	1.00	0.00	0
11318	2023	Engineering Project Manager I	1.00	1.00	1.00	68,765
11319	2023	Engineering Project Manager I	1.00	1.00	1.00	62,276
11320	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
11321	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
11322	2298	Engineering Construction Inspector	1.00	1.00	0.00	0
11315	2302	Engineer	1.00	1.00	0.00	0
11765	2302	Engineer	1.00	1.00	0.00	0
11320	2307	Engineering Construction Inspector	0.00	0.00	1.00	43,784
11321	2307	Engineering Construction Inspector	0.00	0.00	1.00	34,799
11322	2307	Engineering Construction Inspector	0.00	0.00	1.00	33,447
11323	3084	County Engineer Geographic Information Systems Analyst	1.00	1.00	1.00	81,994
10022	5085	Executive Coordinator	0.26	0.26	0.26	14,775
11324	6021	Staff Assistant IV	1.00	1.00	1.00	41,413
Current Positions Total			13.02	13.02	8.02	
New Positions						
26307	1293	County Engineering Project Manager	0.00	0.00	0.50	52,728
New Positions Total			0.00	0.00	0.50	
Reclassified Positions						
11317	2308	OCE Assistant Director Salary Impact \$0 Allocation Change	0.00	0.00	0.75	83,476
Reclassified Positions Total			0.00	0.00	0.75	
Salary and FTE Adjustments						
11314	1293	County Engineering Project Manager Salary Impact \$0 Paygrade Change From 112-116 To 114-118	0.00	0.00	1.00	108,618



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1131 - Stormwater Program
Cost Center: 430 - Stormwater Program

Organization Unit: Public Works
Division: Stormwater Program

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11316	1293	County Engineering Project Manager Salary Impact \$3,727 Paygrade Change From 112-116 To 114- 118	0.00	0.00	1.00	67,188
11315	2302	Engineer Salary Impact \$0 Paygrade Change From 113-117 To 115- 119	0.00	0.00	1.00	103,168
11765	2302	Engineer Salary Impact \$0 Paygrade Change From 113-117 To 115- 119	0.00	0.00	1.00	76,253
Salary and FTE Adjustments						
Total			0.00	0.00	4.00	
Positions Total			13.02	13.02	13.27	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1131 - Stormwater Program
Cost Center: 430 - Stormwater Program

Organization Unit: Public Works
Division: Stormwater Program

Prepared by: Clerk of Court and Comptroller - Budget Department

FY 2026

Tentative

Account #	Account Description	Capital
561101 - Land		
	Land acquisition for miscellaneous Stormwater improvements	25,000
	561101 - Land Total	25,000
561102 - Land CIP		
	SMC0004FL SW 52nd St Flood Relief HMGP - CF	344,251
	SMC0006FL Country Gardens Flood Relief HMGP - CF	285,508
	561102 - Land CIP Total	629,759
561301 - Land Acquisition Right of Way Easements		
	ROW easement acquisition for miscellaneous Stormwater improvements	25,000
	561301 - Land Acquisition Right of Way Easements Total	25,000
563101 - Improvements Other than Buildings		
	Pipe and Swale Projects - CF	90,000
	563101 - Improvements Other than Buildings Total	90,000
563102 - Improvements CIP		
	SMC999999 Capital Projects Unassigned	4,219,675
	SMC0001MA Timucuan Rd and Lake Weir Culvert Improvements - CF	1,913,376
	SMC0002DR Country Gardens SWRF CP 59 - CF	373,000
	SMC0002FL Stanton Weirsdale Drainage Project - CF	153,377
	SMC0004FL SW 52nd St Flood Relief HMGP - CF	562,462
	SMC0005WQ SSS Units 29 30 Innov SWRF CP 80 - CF	90,588
	SMC0006FL Country Gardens Flood Relief HMGP - CF	945,110
	SMC999999 Future Capital Projects - CF	279,865
	563102 - Improvements CIP Total	8,537,453
564101 - Machinery and Equipment		
	Pipe Inspection Camera and Tools	50,000
	564101 - Machinery and Equipment Total	50,000
564102 - Machinery and Equipment CIP		
	ESC000001 Enterprise Resource Planning Capital - CF	1,675
	564102 - Machinery and Equipment CIP Total	1,675
568102 - Intangible Software CIP		
	ESC000001 Enterprise Resource Planning Capital - CF	14,254
	568102 - Intangible Software CIP Total	14,254



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

Fund: 1141 - Building Safety Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
316020	Contractors Comp License	43,890	45,000	45,000	27,000
322010	Building Permit Fees	10,433,110	7,550,000	7,550,000	9,050,000
361110	Interest Board	661,100	461,000	461,000	568,000
364041	Sale of Surplus Equipment	2,600	0	0	0
369910	Other	22,917	18,000	18,000	22,000
369920	Cash Over or Short	137	0	0	0
379999	Less 5%	0	-403,700	-403,700	-483,350
381001	From General Fund	38,044	0	25,485	0
381118	From Parks Fund	39,680	0	13,655	0
383105	Lease Agreements	349	0	0	0
399991	Balances Forward Cash Regular	10,293,158	9,756,063	9,756,063	15,351,211
Total		<u>21,534,985</u>	<u>17,426,363</u>	<u>17,465,503</u>	<u>24,534,861</u>



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

Fund: 1141 - Building Safety Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
318	Building Safety	8,023,423	17,426,363	17,465,503	24,534,861
Expenditure Summary Total		<u>8,023,423</u>	<u>17,426,363</u>	<u>17,465,503</u>	<u>24,534,861</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1141 - Building Safety Fund
Cost Center: 318 - Building Safety

Organization Unit: Public Safety
Division: Building Inspections

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	3,845,968	4,461,639	4,461,639	4,726,601
514101	Overtime	189,234	200,000	200,000	210,000
521101	FICA Taxes	297,000	356,529	356,529	377,496
522101	Retirement Contributions	557,970	650,916	650,916	709,341
523101	Health Insurance	672,309	951,346	951,346	976,798
523401	Life ADD LTD	25,518	29,970	29,970	31,752
524101	Workers Compensation	38,035	45,845	45,845	64,922
525101	Unemployment Compensation	0	17,587	17,587	17,587
Personnel Total		5,626,034	6,713,832	6,713,832	7,114,497
Operating					
534101	Contract Serv Other Misc	844,993	1,464,203	1,644,203	1,988,100
540101	Travel and Per Diem	4,686	12,500	13,700	12,700
541101	Communication Services	50,763	73,681	72,481	84,268
542201	Postage and Freight	3,206	9,449	9,449	9,450
544101	Rentals and Leases Equipment	24,282	45,630	45,630	46,700
545101	Insurance Premiums	78,743	78,761	78,761	81,021
546257	Repairs and Maint Fleet Management	90,796	45,000	90,000	95,000
546301	Repairs and Maint Equipment	155	0	500	400
546312	Repairs and Maint Computer Equipment	0	112	112	112
547101	Printing and Binding	2,015	2,500	2,500	2,500
548101	Promotional Activities	7,335	7,500	7,500	7,500
549112	Other Current Charges Refunds	5,807	10,000	10,000	10,000
549185	Charges Central Services Cost Allocation	560,351	647,518	647,518	658,756
549201	Advertising Legal	220	1,800	1,800	1,800
549990	Other Current Charges Misc Expenses	1,653	75,000	62,500	30,000
551101	Office Supplies	15,898	20,320	20,320	20,000
552101	Gasoline Oil and Lubricants	144,846	110,000	145,000	150,000
552106	Computer Software	35,891	213,228	213,228	297,848
552107	Clothing and Wearing Apparel	12,312	18,035	18,035	21,160
552108	Operating Supplies	11,569	15,000	15,000	25,000
552116	Operating Supplies Computer Hardware	22,476	27,909	39,909	48,295
552119	Operating Supplies PPE	1,538	2,080	2,080	2,080
552257	Parts Vehicle and Equipment	9,915	25,000	25,000	25,000
554101	Books Publications and Subscriptions	815	6,390	6,390	6,390
554201	Dues and Memberships	1,761	4,158	4,158	5,000
555301	Training Materials and Supplies	3,191	6,500	6,500	6,500
555501	Training and Education	7,547	55,338	55,338	55,338
Operating Total		1,942,764	2,977,612	3,237,612	3,690,918
Capital					
562101	Building Improvements	0	0	0	85,505
564101	Machinery and Equipment	370,693	302,565	332,565	443,879
564102	Machinery and Equipment CIP	0	3,173	3,173	3,173
568102	Intangible Software CIP	6,804	428	428	0
569903	Lease Agreement Equipment	349	0	0	0
Capital Total		377,846	306,166	336,166	532,557



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1141 - Building Safety Fund
Cost Center: 318 - Building Safety

Organization Unit: Public Safety
Division: Building Inspections

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571205	Principal Lease Agreements	6,772	0	0	0
571207	Principal Subscriptions	61,635	0	0	0
572205	Interest Lease Agreements	322	0	0	0
572207	Interest Subscriptions	8,051	0	0	0
Debt Service Total		76,780	0	0	0
Non-Operating					
599415	Other Uses Enforcing Building Code	0	3,500,000	3,500,000	6,429,140
Non-Operating Total		0	3,500,000	3,500,000	6,429,140
Reserves					
599101	Reserve for Contingencies	0	928,753	677,893	2,267,749
599199	Reserve for Cash Carry Forward	0	3,000,000	3,000,000	4,500,000
Reserves Total		0	3,928,753	3,677,893	6,767,749
Cost Center Expenditures Total		8,023,424	17,426,363	17,465,503	24,534,861



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

**Fund: 1141 - Building Safety Fund
Cost Center: 318 - Building Safety**

**Organization Unit: Public Safety
Division: Building Inspections**

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11755	1028	Assistant County Administrator	0.18	0.18	0.18	33,648
11379	1055	Building Safety Assistant Director	1.00	1.00	1.00	77,647
11325	1155	Deputy Building Official	1.00	1.00	0.00	0
11326	1236	Building Safety Director	1.00	1.00	1.00	149,240
11327	1273	Inspector and Plans Examiner Supervisor	1.00	1.00	1.00	73,404
11328	1273	Inspector and Plans Examiner Supervisor	1.00	1.00	1.00	88,837
11733	1273	Inspector and Plans Examiner Supervisor	1.00	1.00	1.00	102,191
11329	1274	Inspector and Plans Examiner	1.00	1.00	1.00	58,469
11330	1274	Inspector and Plans Examiner	1.00	1.00	1.00	48,340
11331	1274	Inspector and Plans Examiner	1.00	1.00	1.00	78,666
11332	1274	Inspector and Plans Examiner	1.00	1.00	1.00	61,090
11333	1274	Inspector and Plans Examiner	1.00	1.00	1.00	55,994
11334	1274	Inspector and Plans Examiner	1.00	1.00	1.00	79,082
11335	1274	Inspector and Plans Examiner	1.00	1.00	1.00	73,300
11336	1274	Inspector and Plans Examiner	1.00	1.00	1.00	49,733
11337	1274	Inspector and Plans Examiner	1.00	1.00	1.00	47,861
11338	1274	Inspector and Plans Examiner	1.00	1.00	1.00	71,386
11339	1274	Inspector and Plans Examiner	1.00	1.00	1.00	73,404
11340	1274	Inspector and Plans Examiner	1.00	1.00	1.00	66,976
11341	1274	Inspector and Plans Examiner	1.00	1.00	1.00	50,773
11342	1274	Inspector and Plans Examiner	1.00	1.00	1.00	49,796
11343	1274	Inspector and Plans Examiner	1.00	1.00	1.00	76,108
11344	1274	Inspector and Plans Examiner	1.00	1.00	1.00	47,861
11345	1274	Inspector and Plans Examiner	1.00	1.00	1.00	69,951
11346	1274	Inspector and Plans Examiner	1.00	1.00	1.00	77,813
11347	1274	Inspector and Plans Examiner	1.00	1.00	1.00	79,477
11348	1274	Inspector and Plans Examiner	1.00	1.00	1.00	55,599
11349	1274	Inspector and Plans Examiner	1.00	1.00	1.00	50,773
11350	1274	Inspector and Plans Examiner	1.00	1.00	1.00	48,340
11351	1274	Inspector and Plans Examiner	1.00	1.00	1.00	50,732
11352	1274	Inspector and Plans Examiner	1.00	1.00	1.00	70,076
11353	1274	Inspector and Plans Examiner	1.00	1.00	1.00	103,584
11354	1274	Inspector and Plans Examiner	1.00	1.00	1.00	57,013
11739	1274	Inspector and Plans Examiner	1.00	1.00	1.00	51,730
11740	1274	Inspector and Plans Examiner	1.00	1.00	1.00	54,351
11741	1274	Inspector and Plans Examiner	1.00	1.00	1.00	66,415
11742	1274	Inspector and Plans Examiner	1.00	1.00	1.00	48,340
11743	1274	Inspector and Plans Examiner	1.00	1.00	1.00	52,292
11750	1274	Inspector and Plans Examiner	1.00	1.00	1.00	48,340
11751	1274	Inspector and Plans Examiner	1.00	1.00	1.00	50,773
11752	1274	Inspector and Plans Examiner	1.00	1.00	1.00	48,340
12026	1274	Inspector and Plans Examiner	0.00	1.00	1.00	49,733
12027	1274	Inspector and Plans Examiner	0.00	1.00	1.00	49,733
12028	1274	Inspector and Plans Examiner	0.00	1.00	1.00	49,733



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

**Fund: 1141 - Building Safety Fund
Cost Center: 318 - Building Safety**

**Organization Unit: Public Safety
Division: Building Inspections**

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11355	1299	Permitting and Licensing Division Manager	1.00	1.00	0.00	0
11356	1300	Permitting and Licensing Supervisor	1.00	1.00	1.00	54,892
11357	1300	Permitting and Licensing Supervisor	1.00	1.00	1.00	70,512
11360	1300	Permitting and Licensing Supervisor	1.00	1.00	1.00	60,362
11732	3042	Business Technologist	1.00	0.00	0.00	0
11358	3054	Licensing and Permitting Investigator	1.00	1.00	1.00	39,437
11359	3054	Licensing and Permitting Investigator	1.00	1.00	1.00	45,448
12029	3054	Licensing and Permitting Investigator	0.00	1.00	1.00	37,940
10022	5085	Executive Coordinator	0.18	0.18	0.18	10,229
11362	6006	Administrative Staff Assistant	1.00	1.00	1.00	55,536
11363	6006	Administrative Staff Assistant	1.00	1.00	1.00	54,975
11361	6023	Staff Assistant III	1.00	1.00	1.00	43,618
11364	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11365	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11366	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11367	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11368	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11369	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11370	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11371	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11372	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11373	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11374	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11375	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11376	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11377	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11768	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0



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

Fund: 1141 - Building Safety Fund
Cost Center: 318 - Building Safety

Organization Unit: Public Safety
Division: Building Inspections

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Position	Class #	Position Description				
Positions						
11769	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11770	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11771	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11772	6047	Permitting and Licensing Technician	1.00	1.00	0.00	0
11378	6050	Records and Lien Technician	1.00	1.00	1.00	48,776
11732	6074	Building Business Manager	0.00	1.00	1.00	73,840
11380	6134	Contractor Licensing Specialist	1.00	1.00	1.00	49,567
Current Positions Total			71.36	75.36	54.36	
New Positions						
26543	3042	Business Technologist	0.00	0.00	1.00	53,207
New Positions Total			0.00	0.00	1.00	
Salary and FTE Adjustments						
11325	1155	Deputy Building Official Title Change From Division Manager Plans Examiner Inspector	0.00	0.00	1.00	81,578
11355	1299	Permitting and Licensing Division Manager Salary Impact \$0 Paygrade Change From 113 To 114	0.00	0.00	1.00	84,178
11364	6047	Permitting and Licensing Technician Salary Impact \$8,964 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	43,431
11365	6047	Permitting and Licensing Technician Salary Impact \$9,297 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	43,431
11366	6047	Permitting and Licensing Technician Salary Impact \$7,196 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	43,431
11367	6047	Permitting and Licensing Technician Salary Impact \$5,033 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	43,431
11368	6047	Permitting and Licensing Technician Salary Impact \$0 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	50,170



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1141 - Building Safety Fund
Cost Center: 318 - Building Safety

Organization Unit: Public Safety
Division: Building Inspections

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11369	6047	Permitting and Licensing Technician Salary Impact \$0 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	56,618
11370	6047	Permitting and Licensing Technician Salary Impact \$0 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	48,693
11371	6047	Permitting and Licensing Technician Salary Impact \$0 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	47,258
11372	6047	Permitting and Licensing Technician Salary Impact \$0 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	44,221
11373	6047	Permitting and Licensing Technician Salary Impact \$0 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	45,282
11374	6047	Permitting and Licensing Technician Salary Impact \$8,964 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	43,431
11375	6047	Permitting and Licensing Technician Salary Impact \$0 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	46,572
11376	6047	Permitting and Licensing Technician Salary Impact \$0 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	47,154
11377	6047	Permitting and Licensing Technician Salary Impact \$7,924 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	43,431
11768	6047	Permitting and Licensing Technician Salary Impact \$62 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	43,431
11769	6047	Permitting and Licensing Technician Salary Impact \$1,746 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	43,431
11770	6047	Permitting and Licensing Technician Salary Impact \$498 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	43,431



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1141 - Building Safety Fund
Cost Center: 318 - Building Safety

Organization Unit: Public Safety
Division: Building Inspections

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11771	6047	Permitting and Licensing Technician Salary Impact \$4,097 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	43,431
11772	6047	Permitting and Licensing Technician Salary Impact \$0 Paygrade Change From 104-106 To 108	0.00	0.00	1.00	44,117
Salary and FTE Adjustments						
Total			0.00	0.00	21.00	
Positions Total			71.36	75.36	76.36	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1141 - Building Safety Fund
Cost Center: 318 - Building Safety

Organization Unit: Public Safety
Division: Building Inspections

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562101 - Building Improvements		
Conference Room Update / Office Buildout		85,505
562101 - Building Improvements Total		85,505
564101 - Machinery and Equipment		
Pickup Truck 1/2 Ton Double Cab (Qty 5) - Replacements for P391, P394, P396, P418, SUV50		261,915
Pickup Trucks 1/2 ton Double Cab (Qty 2)		104,766
Pickup Truck 1/2 ton Full Size - CF		77,198
564101 - Machinery and Equipment Total		443,879
564102 - Machinery and Equipment CIP		
ESC000001 Enterprise Resource Planning Capital - CF		3,173
564102 - Machinery and Equipment CIP Total		3,173



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

Fund: 1151 - Local Housing Assistance Trust Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
335501	State Housing Incentives Partnership Program	2,717,644	2,553,788	2,553,788	2,442,935
361110	Interest Board	492,489	373,000	373,000	254,500
369035	SHIP Program Income and Refunds	103,569	33,000	33,000	33,000
369910	Other	574,412	512,000	512,000	425,000
379999	Less 5%	0	-45,900	-45,900	-35,625
399991	Balances Forward Cash Regular	7,385,021	8,778,154	8,778,154	6,712,995
Total		<u>11,273,135</u>	<u>12,204,042</u>	<u>12,204,042</u>	<u>9,832,805</u>



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

Fund: 1151 - Local Housing Assistance Trust Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
350	State Housing Initiative Partnership Act	3,986,026	12,204,042	12,204,042	9,832,805
Expenditure Summary Total		<u>3,986,026</u>	<u>12,204,042</u>	<u>12,204,042</u>	<u>9,832,805</u>



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

Fund: 1151 - Local Housing Assistance Trust Fund
Cost Center: 350 - State Housing Initiative Partnership
Act

Organization Unit: Public Services
Division: Grant Funded Community Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	252,832	320,569	320,569	257,205
521101	FICA Taxes	18,417	24,418	24,418	19,624
522101	Retirement Contributions	34,572	43,500	43,500	35,986
523101	Health Insurance	53,587	64,458	64,458	52,774
523401	Life ADD LTD	1,725	2,144	2,144	1,723
524101	Workers Compensation	273	289	289	310
Personnel Total		361,406	455,378	455,378	367,622
Operating					
534101	Contract Serv Other Misc	16,941	0	0	0
534115	Contract Serv Staff Leasing	29,723	0	42,552	0
548101	Promotional Activities	1,827	0	0	0
549990	Other Current Charges Misc Expenses	330	200,000	148,325	200,000
552106	Computer Software	4,910	0	3,633	0
552108	Operating Supplies	5,640	0	5,490	0
552116	Operating Supplies Computer Hardware	18,578	0	0	0
Operating Total		77,949	200,000	200,000	200,000
Grants & Aid					
583101	Grants and Aid Other	1,378	1,480,377	1,480,377	313,993
583201	Grants and Aid Purchase Assistance	50,000	2,060,100	2,060,100	1,790,100
583202	Grants and Aid Rehabilitation Assistance	2,467,435	1,925,262	1,925,262	1,788,664
583203	Grants and Aid Acquisitions	425,000	575,000	575,000	575,000
583215	Grants and Aid SHIP	602,858	5,507,925	5,507,925	4,797,426
Grants & Aid Total		3,546,671	11,548,664	11,548,664	9,265,183
Cost Center Expenditures Total		3,986,026	12,204,042	12,204,042	9,832,805



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

Fund: 1160 - American Rescue Plan Local Fiscal Recovery Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
331514	Coronavirus SLFRF ARPA	20,998,323	0	0	0
361110	Interest Board	3,296,977	1,617,000	1,617,000	907,000
369014	ARPA Water Line Extension Program Income	459,043	0	475,765	0
379999	Less 5%	0	-80,850	-80,850	-45,350
399991	Balances Forward Cash Regular	3,475,247	50,037,054	50,037,054	19,087,536
Total		<u>28,229,590</u>	<u>51,573,204</u>	<u>52,048,969</u>	<u>19,949,186</u>



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

Fund: 1160 - American Rescue Plan Local Fiscal Recovery Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
157	Fiscal Recovery and Development	536,793	10,409,023	10,409,023	3,400,824
355	Affordable Housing Initiatives	1,293,156	510,207	510,207	508,707
449	Utilities Line Extensions	19,627,417	40,653,974	41,129,739	16,039,655
Expenditure Summary Total		<u>21,457,366</u>	<u>51,573,204</u>	<u>52,048,969</u>	<u>19,949,186</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1160 - American Rescue Plan Local Fiscal
Recovery Fund
Cost Center: 157 - Fiscal Recovery and Development

Organization Unit: Public Services

Division: Economic Recovery

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	500	323,545	323,545	307,368
547101	Printing and Binding	0	10,000	10,000	0
548101	Promotional Activities	0	30,698	30,698	0
Operating Total		500	364,243	364,243	307,368
Grants & Aid					
582101	Aid to Private Organizations	536,293	2,311,821	2,311,821	417,390
Grants & Aid Total		536,293	2,311,821	2,311,821	417,390
Non-Operating					
590107	Non Operating ARPA	0	7,732,959	7,732,959	2,676,066
Non-Operating Total		0	7,732,959	7,732,959	2,676,066
Cost Center Expenditures Total		536,793	10,409,023	10,409,023	3,400,824



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1160 - American Rescue Plan Local Fiscal
Recovery Fund
Cost Center: 355 - Affordable Housing Initiatives

Organization Unit: Public Services

Division: Economic Recovery

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
583201	Grants and Aid Purchase Assistance	1,293,156	510,207	510,207	508,707
Grants & Aid Total		1,293,156	510,207	510,207	508,707
Cost Center Expenditures Total		1,293,156	510,207	510,207	508,707



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1160 - American Rescue Plan Local Fiscal
Recovery Fund
Cost Center: 449 - Utilities Line Extensions

Organization Unit: Public Services

Division: Economic Recovery

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
563102	Improvements CIP	19,548,943	40,653,974	41,129,739	16,039,655
564102	Machinery and Equipment CIP	78,474	0	0	0
Capital Total		19,627,417	40,653,974	41,129,739	16,039,655
Cost Center Expenditures Total		19,627,417	40,653,974	41,129,739	16,039,655



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1160 - American Rescue Plan Fiscal Recovery
Fund

Organization Unit: Public Services

Cost Center: 449 - Utilities Line Extensions

Division: Economic Recovery

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563102 - Improvements CIP		
UTCEXT001 Water Line Extension Grant Program - CF		301,186
UTCEXT002 Marion Oaks Water Line Extensions - CF		672,801
UTCEXT003 SW 60th Ave Water Sewer Extension - CF		29,103
UTCEXT004A SSS Water Sewer Extension Phase 1 - CF		8,500,051
UTCEXT004B SSS Water Sewer Extension Phase 2 - CF		6,536,514
563102 - Improvements CIP Total		<u>16,039,655</u>



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

Fund: 1161 - American Rescue Plan Emergency Rental 2 Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
331513	Emergency Rental Assistance ARPA	0	0	1,850,000	0
361110	Interest Board	142,622	0	0	0
399991	Balances Forward Cash Regular	143,976	0	0	0
Total		<u>286,598</u>	<u>0</u>	<u>1,850,000</u>	<u>0</u>



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

Fund: 1161 - American Rescue Plan Emergency Rental 2 Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
336	Other Human Services	0	0	1,850,000	0
Expenditure Summary Total		0	0	1,850,000	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1161 - American Rescue Plan Emergency Rental

Organization Unit: Public Services

2 Fund

Cost Center: 336 - Other Human Services

Division: Grant Funded Community Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Grants & Aid					
582101	Aid to Private Organizations	0	0	1,850,000	0
Grants & Aid Total		0	0	1,850,000	0
Cost Center Expenditures Total		0	0	1,850,000	0



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

Fund: 1162 - American Rescue Plan HOME Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
331515	Home ARPA	726,711	3,084,948	3,084,948	2,231,234
Total		<u>726,711</u>	<u>3,084,948</u>	<u>3,084,948</u>	<u>2,231,234</u>



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

Fund: 1162 - American Rescue Plan HOME Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
342	Home Investment Partnership	726,711	3,084,948	3,084,948	2,231,234
Expenditure Summary Total		<u>726,711</u>	<u>3,084,948</u>	<u>3,084,948</u>	<u>2,231,234</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1162 - American Rescue Plan HOME Fund
Cost Center: 342 - Home Investment Partnership

Organization Unit: Public Services
Division: Grant Funded Community Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	65,971	128,421	128,421	104,943
521101	FICA Taxes	4,937	9,820	9,820	8,008
522101	Retirement Contributions	8,915	17,495	17,495	14,685
523101	Health Insurance	11,434	25,923	25,923	21,535
523401	Life ADD LTD	14	862	862	703
524101	Workers Compensation	73	116	116	126
Personnel Total		91,344	182,637	182,637	150,000
Operating					
549990	Other Current Charges Misc Expenses	0	350,000	350,000	0
Operating Total		0	350,000	350,000	0
Grants & Aid					
583225	Grants and Aid HOME Program	635,367	2,552,311	2,552,311	2,081,234
Grants & Aid Total		635,367	2,552,311	2,552,311	2,081,234
Cost Center Expenditures Total		726,711	3,084,948	3,084,948	2,231,234



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

Fund: 1163 - American Rescue Plan LATCF Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
331511	LATCH ARPA	0	1,712,571	1,712,571	1,712,571
361110	Interest Board	99,027	0	0	0
399991	Balances Forward Cash Regular	27,614	0	0	201,641
Total		<u>126,641</u>	<u>1,712,571</u>	<u>1,712,571</u>	<u>1,914,212</u>



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

Fund: 1163 - American Rescue Plan LATCF Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
702	Road Capital LATCF	0	1,712,571	1,712,571	1,914,212
Expenditure Summary Total		0	1,712,571	1,712,571	1,914,212



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1163 - American Rescue Plan LATCF Fund
Cost Center: 702 - Road Capital

Organization Unit: Public Works
Division: Other Road Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
563220	Improvements Road and Bridge	0	1,712,571	1,712,571	1,914,212
	Capital Total	0	1,712,571	1,712,571	1,914,212
	Cost Center Expenditures Total	0	1,712,571	1,712,571	1,914,212



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

**Fund: 1163 - American Rescue Plan LATCF Fund
Cost Center: 702 - Road Capital LATCF**

**Organization Unit: Public Works
Division: Other Road Improvements**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge Chatmire - CF		1,914,212
563220 - Improvements Road and Bridge Total		<u>1,914,212</u>



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

Fund: 1191 - Silver Springs Community Redevelopment Area Trust

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
337101	Tax Increment Financing	359,524	460,950	460,950	540,750
361110	Interest Board	34,388	26,000	26,000	31,900
379999	Less 5%	0	-1,300	-1,300	-1,595
399991	Balances Forward Cash Regular	396,449	378,598	378,598	888,207
Total		<u>790,361</u>	<u>864,248</u>	<u>864,248</u>	<u>1,459,262</u>



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

Fund: 1191 - Silver Springs Community Redevelopment Area Trust

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
981	Silver Springs CRA Administration	197,133	864,248	864,248	1,459,262
Expenditure Summary Total		<u>197,133</u>	<u>864,248</u>	<u>864,248</u>	<u>1,459,262</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1191 - Silver Springs Community
Redevelopment Area Trust
Cost Center: 981 - Silver Springs CRA Administration

Organization Unit: Special Districts

Division: Community Redevelopment Area
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	168,531	165,000	165,000	225,000
532101	Audit State Require CPA	5,665	5,835	5,835	6,010
540101	Travel and Per Diem	2,077	5,750	5,750	11,000
542201	Postage and Freight	500	800	800	500
547101	Printing and Binding	0	500	500	500
549201	Advertising Legal	0	2,000	2,000	2,000
549990	Other Current Charges Misc Expenses	175	200	200	200
551101	Office Supplies	0	50	50	50
552108	Operating Supplies	0	50	50	50
554101	Books Publications and Subscriptions	0	90	90	75
554201	Dues and Memberships	745	3,000	3,000	3,000
555501	Training and Education	1,830	7,560	7,560	9,000
Operating Total		179,523	190,835	190,835	257,385
Capital					
563101	Improvements Other than Buildings	0	52,000	52,000	292,600
Capital Total		0	52,000	52,000	292,600
Grants & Aid					
583101	Grants and Aid Other	17,610	621,413	621,413	909,277
Grants & Aid Total		17,610	621,413	621,413	909,277
Cost Center Expenditures Total		197,133	864,248	864,248	1,459,262



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

**Fund: 1191 - Silver Springs Community
Redevelopment Area Trust Fund
Cost Center: 981 - Silver Springs CRA Administration**

Organization Unit: Special Districts

Division: Community Redevelopment Area
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563101 - Improvements Other than Buildings		
Miscellaneous Improvements		240,600
Improvement Other Than Buildings - CF		52,000
563101 - Improvements Other than Buildings Total		292,600



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

Fund: 1291 - Impact Fee East District

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
324314	Transp Impact Fees East District Residential	3,083,990	2,821,053	2,821,053	4,000,000
324321	Transportation Impact Fees Commercial	358,595	221,053	221,053	480,000
361110	Interest Board	754,593	387,000	387,000	260,000
379999	Less 5%	0	-176,456	-176,456	-242,000
399991	Balances Forward Cash Regular	13,210,654	10,380,231	10,656,788	14,866,265
Total		<u>17,407,832</u>	<u>13,632,881</u>	<u>13,909,438</u>	<u>19,364,265</u>



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

Fund: 1291 - Impact Fee East District

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
771	Impact Fees East District	6,751,043	13,632,881	13,909,438	19,364,265
Expenditure Summary Total		<u>6,751,043</u>	<u>13,632,881</u>	<u>13,909,438</u>	<u>19,364,265</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1291 - Impact Fee East District
Cost Center: 771 - Impact Fees East District

Organization Unit: Capital Improvements
Division: Transportation Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	11,780	8,465	39,164	3,267
	Operating Total	11,780	8,465	39,164	3,267
Capital					
561301	Land Acquisition Right of Way Easements	657,835	4,202,556	4,402,556	7,636,610
563511	Improvements East District	6,081,428	9,421,860	9,467,718	11,724,388
	Capital Total	6,739,263	13,624,416	13,870,274	19,360,998
	Cost Center Expenditures Total	6,751,043	13,632,881	13,909,438	19,364,265



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1291 - Impact Fee East District
Cost Center: 771 - Impact Fees East District

Organization Unit: Capital Improvements
Division: Transportation Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
561301 - Land Acquisition Right of Way Easements		
TIP70100D NE 35th St Phase 3 - CF		477,492
TIP70100A NE 35th St PH 2		666,667
TIP70100C NW/NE 35th St PH 1B		2,000,000
TIP70100D NE 35th St PH 3		625,000
TIP000018 S Magnolia Ave at SE 80th St Roundabout - CF		200,000
TIP000023 SW 27th Ave at SW 66th St Roundabout - CF		185,600
TIP073865 Emerald Road Extension - CF		214,934
TIP70100A NE 35th St Phase 2 - CF		36,623
TIP70100C NW / NE 35th St Phase 1B - CF		3,230,294
561301 - Land Acquisition Right of Way Easements Total		7,636,610
563511 - Improvements East District		
TIP999999 New Unassigned Funding		2,230,275
TIP999999 Future Capital Projects - CF		2,550,318
TIP70100A NE 35th St PH 2		200,000
TIP70100D NE 35th St PH 3		345,000
TIP000018 S Magnolia Ave at SE 80th St Roundabout - CF		511,272
TIP000022 SW 27th Ave Elevated Roadway - CF		200,247
TIP000043 SE Hwy 42 at S Hwy 25 Intersection Improvements - CF		509,829
TIP000044 Malauka Area Connection - CF		138,920
TIP073865 Emerald Road Extension - CF		4,976,531
TIPVILL21 Impact Fee East Reimbursement Villages - CF		61,996
563511 - Improvements East District Total		11,724,388



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

Fund: 1292 - Impact Fee West District

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
324315	Transp Impact Fees West District Residential	9,640,731	5,768,421	5,768,421	5,648,000
324321	Transportation Impact Fees Commercial	372,867	505,263	505,263	293,000
361110	Interest Board	1,547,511	989,000	989,000	1,097,000
379999	Less 5%	0	-368,134	-368,134	-356,900
399991	Balances Forward Cash Regular	23,260,947	27,847,553	31,575,743	34,854,577
Total		<u>34,822,056</u>	<u>34,742,103</u>	<u>38,470,293</u>	<u>41,535,677</u>



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

Fund: 1292 - Impact Fee West District

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
772	Impact Fees West District	3,246,312	34,742,103	38,470,293	41,535,677
Expenditure Summary Total		<u>3,246,312</u>	<u>34,742,103</u>	<u>38,470,293</u>	<u>41,535,677</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1292 - Impact Fee West District
Cost Center: 772 - Impact Fees West District

Organization Unit: Capital Improvements
Division: Transportation Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	11,780	8,465	39,164	3,267
	Operating Total	11,780	8,465	39,164	3,267
Capital					
561301	Land Acquisition Right of Way Easements	4,250	1,980,407	7,535,295	10,983,424
563512	Improvements West District	3,230,282	32,753,231	30,895,834	30,548,986
	Capital Total	3,234,532	34,733,638	38,431,129	41,532,410
	Cost Center Expenditures Total	3,246,312	34,742,103	38,470,293	41,535,677



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1292 - Impact Fee West District
Cost Center: 772 - Impact Fees West District

Organization Unit: Capital Improvements
Division: Transportation Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
561301 - Land Acquisition Right of Way Easements		
TIP075110 SW 38th/40th St		5,200,000
TIP000045 SW 80th St Widening - CF		450,000
TIP075110 SW 38th / 40th St Widening - CF		4,955,154
TIP075875 SW 90th St - CF		70,000
TIP077841 CR 484 Intersection - CF		40,000
TIP60800F NW 49th / 35th St Phase 3 - CF		268,270
561301 - Land Acquisition Right of Way Easements Total		10,983,424
563512 - Improvements West District		
TIP999999 New Unassigned Funding		2,438,740
TIP60800F NW 49th / 35th St Phase 3 - CF		1,981,740
TIP77250B SW 49th Ave North - CF		1,902,854
TIP77250C Marion Oaks Manor Extension - CF		212,242
TIP77700D SW 80th Ave Seg 1 - CF		774,436
TIP999999 Future Capital Projects - CF		2,702,133
TIP073804 SW 49th / 40th Ave Phase 1 - CF		7,622,627
TIP073815 SW 80th Ave Lane Additions - CF		6,150,000
TIP075110 SW 38th / 40th St Widening - CF		2,114,234
TIP075875 SW 90th St - CF		2,986,150
TIP077780 SW 60th Ave - CF		581,299
TIP077841 CR 484 Intersection - CF		302,115
TIP449317 CR 484 at SW 135th St Rd Intersection - CF		300,416
TIP53900D SW 49th / 40th Ave Phase 1A - CF		480,000
563512 - Improvements West District Total		30,548,986



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

Fund: 1300 - Rainbow Lakes Estates MSD

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
311000	Current Taxes	236,691	293,179	293,179	353,755
311200	Delinquent Taxes	27,179	10,554	10,554	10,613
323101	Sumter Electric COOP	176,521	180,000	180,000	180,000
323102	Central Florida Electric COOP	5,017	5,000	5,000	5,000
341510	Tax Collector Fees	37	0	0	0
341560	Property Appraiser Fees	39	0	0	0
341910	Sale of Maps and Publications	4	0	0	0
361110	Interest Board	62,183	48,000	48,000	37,700
361132	Interest Tax Collector	1,000	1,200	1,200	1,200
362010	County Owned Property Rent	675	4,000	4,000	0
369910	Other	1,697	0	0	0
369920	Cash Over or Short	3	0	0	0
379999	Less 5%	0	-27,097	-27,097	-29,414
399991	Balances Forward Cash Regular	1,074,344	919,674	919,674	1,054,519
Total		<u>1,585,390</u>	<u>1,434,510</u>	<u>1,434,510</u>	<u>1,613,373</u>



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

Fund: 1300 - Rainbow Lakes Estates MSD

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
500	Rainbow Lakes Estates General Government	491,492	1,434,510	1,434,510	1,613,373
502	Road and Street RLE MSD	22,958	0	0	0
Expenditure Summary Total		514,450	1,434,510	1,434,510	1,613,373



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

**Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government**

**Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	134,833	149,232	149,232	163,962
514101	Overtime	631	1,000	1,000	1,000
521101	FICA Taxes	9,265	11,497	11,497	12,621
522101	Retirement Contributions	18,239	20,480	20,480	23,146
523101	Health Insurance	39,587	42,037	42,037	42,596
523401	Life ADD LTD	914	1,148	1,148	1,100
524101	Workers Compensation	2,196	1,240	1,240	3,400
Personnel Total		205,665	226,634	226,634	247,825
Operating					
531109	Professional Services	7,085	33,000	33,000	33,000
532101	Audit State Require CPA	6,695	6,896	6,896	7,103
534101	Contract Serv Other Misc	22,121	35,150	35,150	72,840
534126	Contract Serv Pest Control	258	300	300	120
540101	Travel and Per Diem	2	0	0	0
541101	Communication Services	4,584	6,246	6,246	8,460
542201	Postage and Freight	183	998	998	990
543101	Utility Services Electric Water Sewer	4,577	5,100	5,100	25,100
543111	Utility Services Security Light	165	210	510	4,350
544101	Rentals and Leases Equipment	201	5,600	5,600	5,600
545101	Insurance Premiums	9,709	10,182	10,182	9,745
546101	Repairs and Maint Bldgs and Grounds	46,259	76,805	76,805	56,800
546257	Repairs and Maint Fleet Management	0	400	400	400
546301	Repairs and Maint Equipment	897	9,299	9,299	12,500
547101	Printing and Binding	98	2,300	2,300	500
549130	Other Current Charges Tax Collector	6,080	7,329	7,329	8,844
549140	Other Current Charges Prop Appraiser	5,961	3,985	3,990	3,989
549185	Charges Central Services Cost Allocation	6,564	11,118	11,113	14,052
549990	Other Current Charges Misc Expenses	175	0	0	0
551101	Office Supplies	1,199	1,430	1,430	1,200
552101	Gasoline Oil and Lubricants	1,529	6,200	6,200	7,000
552106	Computer Software	997	3,385	3,385	2,772
552107	Clothing and Wearing Apparel	418	600	600	400
552108	Operating Supplies	4,039	51,706	51,406	5,600
552116	Operating Supplies Computer Hardware	860	1,325	1,325	1,690
552119	Operating Supplies PPE	35	50	50	50
554101	Books Publications and Subscriptions	41	150	150	300
555501	Training and Education	81	375	375	375
Operating Total		130,813	280,139	280,139	283,780
Capital					
563101	Improvements Other than Buildings	0	5,000	5,000	0
563901	Capital Improvement Funding	0	510,941	510,941	771,768
564101	Machinery and Equipment	11,657	36,796	36,796	0
Capital Total		11,657	552,737	552,737	771,768
Debt Service					



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government

Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
571205	Principal Lease Agreements	4,245	0	0	0
571207	Principal Subscriptions	329	0	0	0
572205	Interest Lease Agreements	133	0	0	0
572207	Interest Subscriptions	48	0	0	0
Debt Service Total		4,755	0	0	0
Interfund Transfers					
591131	Budget Transfer to Rainbow Lakes Estates Rec Fund	138,604	0	0	0
Interfund Transfers Total		138,604	0	0	0
Reserves					
599101	Reserve for Contingencies	0	125,000	125,000	100,000
599199	Reserve for Cash Carry Forward	0	250,000	250,000	210,000
Reserves Total		0	375,000	375,000	310,000
Cost Center Expenditures Total		491,494	1,434,510	1,434,510	1,613,373



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government

Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11944	1054	Municipal Services Community Manager	0.33	0.33	0.33	20,915
11382	1058	Community Center Supervisor	1.00	1.00	1.00	59,010
11708	6024	Staff Assistant II	1.00	1.00	1.00	36,234
11390	7081	Building and Grounds Maintenance Technician III	1.00	1.00	0.00	0
11390	7101	Building and Grounds Maintenance Technician III	0.00	0.00	1.00	39,999
Current Positions Total			3.33	3.33	3.33	
Positions Total			3.33	3.33	3.33	



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

**Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 500 - Rainbow Lakes Estates General
Government**

**Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563901 - Capital Improvement Funding		
Facility Renovations and Capital Upkeep		270,353
Capital Improvements - CF		501,415
563901 - Capital Improvement Funding Total		<u>771,768</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1300 - Rainbow Lakes Estates MSD
Cost Center: 502 - Road and Street RLE MSD

Organization Unit: Rainbow Lakes Estates
Division: Rainbow Lakes Estates Mun Svc District
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	1,802	0	0	0
521101	FICA Taxes	131	0	0	0
522101	Retirement Contributions	489	0	0	0
523101	Health Insurance	526	0	0	0
523401	Life ADD LTD	32	0	0	0
Personnel Total		2,980	0	0	0
Operating					
545101	Insurance Premiums	19,718	0	0	0
552106	Computer Software	98	0	0	0
Operating Total		19,816	0	0	0
Debt Service					
571207	Principal Subscriptions	141	0	0	0
572207	Interest Subscriptions	20	0	0	0
Debt Service Total		161	0	0	0
Cost Center Expenditures Total		22,957	0	0	0



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

Fund: 1301 - RLE Comm Res Facility MSTU

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
311000	Current Taxes	150,291	186,425	186,425	224,986
311200	Delinquent Taxes	5,443	2,500	2,500	2,500
341560	Property Appraiser Fees	8	0	0	0
341910	Sale of Maps and Publications	1	0	0	0
361110	Interest Board	11,270	2,100	2,100	13,860
361132	Interest Tax Collector	680	530	530	410
362010	County Owned Property Rent	509	0	0	4,400
366090	Other Contributions and Donations	40	0	0	0
369910	Other	5,454	0	0	9,630
379999	Less 5%	0	-9,578	-9,578	-12,790
381130	From Rainbow Lakes Estates MSD Fund	138,604	0	0	0
399991	Balances Forward Cash Regular	78,158	192,615	192,615	290,129
Total		390,458	374,592	374,592	533,125



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

Fund: 1301 - RLE Comm Res Facility MSTU

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
504	Rainbow Lakes Estates Recreation	137,170	374,592	374,592	533,125
Expenditure Summary Total		<u>137,170</u>	<u>374,592</u>	<u>374,592</u>	<u>533,125</u>



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

Fund: 1301 - RLE Comm Res Facility MSTU
Cost Center: 504 - Rainbow Lakes Estates Recreation

Organization Unit: Special Districts
Division: Rainbow Lakes Estates MSTU
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	31,644	50,316	50,316	52,198
514101	Overtime	0	500	500	500
521101	FICA Taxes	2,099	3,890	3,890	4,034
522101	Retirement Contributions	4,158	6,928	6,928	7,396
523101	Health Insurance	12,098	12,624	12,624	12,792
523401	Life ADD LTD	205	229	229	241
524101	Workers Compensation	1,037	1,012	1,012	1,429
Personnel Total		51,241	75,499	75,499	78,590
Operating					
534101	Contract Serv Other Misc	360	1,400	1,400	0
534116	Contract Serv Janitorial	242	2,000	2,000	0
534126	Contract Serv Pest Control	763	1,605	1,605	396
541101	Communication Services	3,199	4,460	4,460	720
542201	Postage and Freight	565	0	0	0
543101	Utility Services Electric Water Sewer	16,942	20,550	20,550	0
543111	Utility Services Security Light	3,471	3,876	3,876	0
544101	Rentals and Leases Equipment	38	0	0	0
545101	Insurance Premiums	803	1,090	1,090	1,023
546101	Repairs and Maint Bldgs and Grounds	18,948	17,102	17,102	0
546257	Repairs and Maint Fleet Management	470	0	0	0
546301	Repairs and Maint Equipment	1,804	8,620	8,620	3,400
547101	Printing and Binding	49	0	0	0
549130	Other Current Charges Tax Collector	3,540	4,661	4,661	5,625
549140	Other Current Charges Prop Appraiser	1,110	2,200	2,203	2,593
549185	Charges Central Services Cost Allocation	3,437	7,307	7,304	8,881
551101	Office Supplies	0	500	500	200
552106	Computer Software	92	1,716	1,716	704
552107	Clothing and Wearing Apparel	480	800	800	0
552108	Operating Supplies	17,833	22,800	22,800	8,000
552111	Operating Supplies Programs Youth Center	9,937	8,000	8,000	5,000
552116	Operating Supplies Computer Hardware	860	1,300	1,300	0
552119	Operating Supplies PPE	708	550	550	550
552257	Parts Vehicle and Equipment	254	0	0	0
554101	Books Publications and Subscriptions	0	400	400	400
555501	Training and Education	27	1,000	1,000	1,000
Operating Total		85,932	111,937	111,937	38,492
Capital					
563901	Capital Improvement Funding	0	96,150	96,150	314,476
564101	Machinery and Equipment	0	15,000	15,000	0
Capital Total		0	111,150	111,150	314,476
Reserves					
599101	Reserve for Contingencies	0	26,006	26,006	26,567
599199	Reserve for Cash Carry Forward	0	50,000	50,000	75,000
Reserves Total		0	76,006	76,006	101,567



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1301 - RLE Comm Res Facility MSTU
Cost Center: 504 - Rainbow Lakes Estates Recreation

Organization Unit: Special Districts
Division: Rainbow Lakes Estates MSTU
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Cost Center Expenditures Total		137,173	374,592	374,592	533,125



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1301 - RLE Comm Res Facility MSTU
Cost Center: 504 - Rainbow Lakes Estates Recreation

Organization Unit: Special Districts
Division: Rainbow Lakes Estates MSTU
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11747	8037	Recreation Leader	1.00	1.00	1.00	34,112
11945	8037	Recreation Leader	0.50	0.50	0.50	15,600
Current Positions Total			1.50	1.50	1.50	
Positions Total			1.50	1.50	1.50	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1301 - RLE Comm Res Facility MSTU
Cost Center: 504 - Rainbow Lakes Estates Recreation

Organization Unit: Special Districts
Division: Rainbow Lakes Estates MSTU
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563901 - Capital Improvement Funding		
Capital Improvements		218,326
Capital Improvements - CF		96,150
563901 - Capital Improvement Funding Total		314,476



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

Fund: 1302 - RLE MSTU for Road Improvements

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	1,157,342	909,134	909,134	904,788
361110	Interest Board	74,743	60,000	60,000	51,000
361132	Interest Tax Collector	4,633	0	0	2,400
379999	Less 5%	0	-48,457	-48,457	-47,909
381105	From Transportation Maintenance Fund	0	0	25,000	0
399991	Balances Forward Cash Regular	1,268,070	945,193	945,193	1,498,277
Total		<u>2,504,788</u>	<u>1,865,870</u>	<u>1,890,870</u>	<u>2,408,556</u>



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

Fund: 1302 - RLE MSTU for Road Improvements

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
505	Contracted Road Construction RLE MSTU	1,199,725	1,865,870	1,890,870	2,408,556
Expenditure Summary Total		<u>1,199,725</u>	<u>1,865,870</u>	<u>1,890,870</u>	<u>2,408,556</u>



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

Fund: 1302 - RLE MSTU for Road Improvements
Cost Center: 505 - Contracted Road Construction RLE
MSTU

Organization Unit: Special Districts
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	143,567	188,658	188,658	192,493
514101	Overtime	0	3,000	3,000	3,000
521101	FICA Taxes	10,473	14,667	14,667	14,960
522101	Retirement Contributions	19,025	26,124	26,124	27,431
523101	Health Insurance	36,978	54,662	54,662	55,390
523401	Life ADD LTD	910	1,268	1,268	1,295
524101	Workers Compensation	8,544	8,508	8,508	12,186
	Personnel Total	219,497	296,887	296,887	306,755
Operating					
531109	Professional Services	0	10,000	10,000	5,000
534101	Contract Serv Other Misc	5,010	10,217	10,217	6,217
534126	Contract Serv Pest Control	70	180	180	120
541101	Communication Services	2,013	8,560	8,560	5,100
543101	Utility Services Electric Water Sewer	3,299	5,460	5,460	5,460
543102	Utility Services Waste Disposal	0	624	624	624
543111	Utility Services Security Light	580	840	840	840
545101	Insurance Premiums	0	20,119	20,119	39,508
546101	Repairs and Maint Bldgs and Grounds	1,376	37,000	37,000	3,000
546131	Repairs and Maint Roads	6,680	50,000	47,500	50,000
546257	Repairs and Maint Fleet Management	0	1,319	1,319	600
546301	Repairs and Maint Equipment	23,034	24,266	26,766	25,866
549185	Charges Central Services Cost Allocation	68,957	54,292	54,292	68,764
551101	Office Supplies	357	450	450	550
552101	Gasoline Oil and Lubricants	12,778	20,000	20,000	24,000
552106	Computer Software	616	2,189	2,189	2,200
552107	Clothing and Wearing Apparel	960	2,000	2,000	2,000
552108	Operating Supplies	1,044	10,100	10,100	5,000
552119	Operating Supplies PPE	182	1,120	1,120	1,120
555501	Training and Education	378	2,200	2,200	2,200
	Operating Total	127,334	260,936	260,936	248,169
Capital					
563220	Improvements Road and Bridge	790,859	1,135,047	1,160,047	1,834,030
564101	Machinery and Equipment	62,035	173,000	173,000	19,602
	Capital Total	852,894	1,308,047	1,333,047	1,853,632
	Cost Center Expenditures Total	1,199,725	1,865,870	1,890,870	2,408,556



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1302 - RLE MSTU for Road Improvements
Cost Center: 505 - Contracted Road Construction RLE
MSTU

Organization Unit: Special Districts
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11385	1165	General Services Maintenance Supervisor	1.00	1.00	1.00	58,053
10751	2094	Municipal Services Operations Manager	0.33	0.33	0.33	22,157
11386	8043	RLE Maintenance Technician Equipment Operator	1.00	1.00	1.00	33,093
11389	8043	RLE Maintenance Technician Equipment Operator	1.00	1.00	1.00	37,565
11748	8043	RLE Maintenance Technician Equipment Operator	1.00	1.00	1.00	32,448
Current Positions Total			4.33	4.33	4.33	
Positions Total			4.33	4.33	4.33	



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

**Fund: 1302 - RLE MSTU for Road Improvements
Cost Center: 505 - Contracted Road Construction RLE
MSTU**

**Organization Unit: Special Districts
Division: Road Improve and Maint Service Units**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		706,945
Road Improvements - CF		1,127,085
563220 - Improvements Road and Bridge Total		<u>1,834,030</u>
564101 - Machinery and Equipment		
Kubota RTV-900 (Side by Side) - Replacement for UT-1		19,602
564101 - Machinery and Equipment Total		<u>19,602</u>



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

Fund: 1303 - RLE Fire Protection MSBU

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325220	Fire Protection	248,052	189,810	189,810	0
361110	Interest Board	16,181	3,300	3,300	0
361132	Interest Tax Collector	946	0	0	0
379999	Less 5%	0	-9,656	-9,656	0
399991	Balances Forward Cash Regular	476,588	319,172	319,172	0
Total		741,767	502,626	502,626	0



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

Fund: 1303 - RLE Fire Protection MSBU

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
506	Fire Control Services	351,488	502,626	502,626	0
Expenditure Summary Total		<u>351,488</u>	<u>502,626</u>	<u>502,626</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1303 - RLE Fire Protection MSBU
Cost Center: 506 - Fire Control Services

Organization Unit: Special Districts
Division: Rainbow Lakes Estates Fire MSBU
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
549181	Other Current Charges Fire MSBU	337,051	488,200	488,200	0
549185	Charges Central Services Cost Allocation	14,437	14,426	14,426	0
Operating Total		351,488	502,626	502,626	0
Cost Center Expenditures Total		351,488	502,626	502,626	0



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

Fund: 1310 - Marion Oaks MSTU

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
311000	Current Taxes	1,289,421	1,703,612	1,703,612	2,134,752
311200	Delinquent Taxes	867	6,253	6,253	3,202
341560	Property Appraiser Fees	107	0	0	0
341910	Sale of Maps and Publications	11	0	0	0
361110	Interest Board	63,806	18,000	18,000	48,920
361132	Interest Tax Collector	5,335	4,500	4,500	4,700
362010	County Owned Property Rent	64,331	63,000	63,000	77,300
369030	Refund of Prior Year Exp	266	0	0	0
369910	Other	67,176	65,000	65,000	71,200
379999	Less 5%	0	-93,019	-93,019	-117,004
399991	Balances Forward Cash Regular	661,678	817,055	817,055	1,161,131
Total		<u>2,152,998</u>	<u>2,584,401</u>	<u>2,584,401</u>	<u>3,384,201</u>



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

Fund: 1310 - Marion Oaks MSTU

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
510	Marion Oaks Recreation	1,101,763	2,584,401	2,584,401	3,384,201
Expenditure Summary Total		<u>1,101,763</u>	<u>2,584,401</u>	<u>2,584,401</u>	<u>3,384,201</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1310 - Marion Oaks MSTU
Cost Center: 510 - Marion Oaks Recreation

Organization Unit: Special Districts
Division: Marion Oaks MSTU for Recreation
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	544,787	575,883	575,883	644,873
514101	Overtime	315	1,900	1,900	1,900
521101	FICA Taxes	39,460	44,215	44,215	49,495
522101	Retirement Contributions	73,608	78,756	78,756	90,753
523101	Health Insurance	99,690	117,909	117,909	132,270
523401	Life ADD LTD	3,027	3,339	3,339	3,772
524101	Workers Compensation	8,713	9,611	9,611	13,275
Personnel Total		769,600	831,613	831,613	936,338
Operating					
531338	Prof Services Miscellaneous	0	3,000	2,600	10,000
534101	Contract Serv Other Misc	0	2,000	2,000	2,000
534126	Contract Serv Pest Control	390	600	600	450
540101	Travel and Per Diem	2	0	0	0
541101	Communication Services	5,314	8,000	8,400	7,120
542201	Postage and Freight	94	150	150	200
543101	Utility Services Electric Water Sewer	40,669	64,000	64,000	60,000
543102	Utility Services Waste Disposal	12,415	16,000	16,000	16,000
544101	Rentals and Leases Equipment	2,007	6,000	6,000	6,000
545101	Insurance Premiums	21,706	22,033	22,033	20,380
546101	Repairs and Maint Bldgs and Grounds	47,903	69,000	69,000	56,000
546257	Repairs and Maint Fleet Management	5	1,000	1,000	1,000
546301	Repairs and Maint Equipment	6,725	7,500	7,500	5,000
547101	Printing and Binding	0	600	600	600
549130	Other Current Charges Tax Collector	26,316	34,072	34,072	42,695
549140	Other Current Charges Prop Appraiser	14,792	18,819	18,847	22,508
549185	Charges Central Services Cost Allocation	60,095	76,584	76,556	97,038
549990	Other Current Charges Misc Expenses	16	0	0	0
551101	Office Supplies	2,386	2,500	2,500	3,000
552101	Gasoline Oil and Lubricants	3,177	6,000	6,000	4,000
552106	Computer Software	3,354	9,585	9,585	16,835
552107	Clothing and Wearing Apparel	2,350	3,000	3,000	3,000
552108	Operating Supplies	22,401	25,000	27,450	62,400
552111	Operating Supplies Programs Youth Center	14,391	16,000	16,000	18,000
552116	Operating Supplies Computer Hardware	1,720	3,905	3,905	3,165
552119	Operating Supplies PPE	486	2,000	2,000	2,000
555501	Training and Education	916	5,000	5,000	5,000
Operating Total		289,630	402,348	404,798	464,391
Capital					
562102	Buildings CIP	0	220,000	313,748	0
563101	Improvements Other than Buildings	41,948	170,000	170,000	0
563901	Capital Improvement Funding	0	577,661	483,913	1,479,056
564101	Machinery and Equipment	0	57,000	54,550	39,500
Capital Total		41,948	1,024,661	1,022,211	1,518,556
Debt Service					
571205	Principal Lease Agreements	124	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1310 - Marion Oaks MSTU
Cost Center: 510 - Marion Oaks Recreation

Organization Unit: Special Districts
Division: Marion Oaks MSTU for Recreation
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
571207	Principal Subscriptions	402	0	0	0
572207	Interest Subscriptions	58	0	0	0
Debt Service Total		584	0	0	0
Reserves					
599101	Reserve for Contingencies	0	75,779	75,779	164,916
599199	Reserve for Cash Carry Forward	0	250,000	250,000	300,000
Reserves Total		0	325,779	325,779	464,916
Cost Center Expenditures Total		1,101,762	2,584,401	2,584,401	3,384,201



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

Fund: 1310 - Marion Oaks MSTU
Cost Center: 510 - Marion Oaks Recreation

Organization Unit: Special Districts
Division: Marion Oaks MSTU for Recreation
Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Position	Class #	Position Description				
Positions						
Current Positions						
11944	1054	Municipal Services Community Manager	0.34	0.34	0.34	21,549
11391	1058	Community Center Supervisor	1.00	1.00	1.00	84,948
11394	3150	Recreation Specialist	1.00	1.00	1.00	68,162
11392	6023	Staff Assistant III	1.00	1.00	1.00	50,399
11393	6024	Staff Assistant II	1.00	1.00	1.00	51,980
11395	7135	Municipal Facilities Trades Technician	1.00	1.00	0.00	0
11396	7135	Municipal Facilities Trades Technician	1.00	1.00	0.00	0
11395	7138	Municipal Facilities Trades Technician	0.00	0.00	1.00	59,696
11396	7138	Municipal Facilities Trades Technician	0.00	0.00	1.00	43,472
11397	8016	Lead Custodian	1.00	1.00	1.00	34,112
11398	8018	Custodian	0.50	0.50	0.00	0
11398	8020	Custodian	0.00	0.00	0.50	23,338
11400	8037	Recreation Leader	1.00	1.00	1.00	38,751
11401	8037	Recreation Leader	0.50	0.50	0.50	20,208
11402	8037	Recreation Leader	0.50	0.50	0.50	17,212
11403	8037	Recreation Leader	1.00	1.00	1.00	34,133
11946	8037	Recreation Leader	0.50	0.50	0.50	18,824
Current Positions Total			11.34	11.34	11.34	
New Positions						
26544	1305	Recreation Supervisor	0.00	0.00	1.00	49,733
New Positions Total			0.00	0.00	1.00	
Positions Total			11.34	11.34	12.34	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1310 - Marion Oaks MSTU
Cost Center: 510 - Marion Oaks Recreation

Organization Unit: Special Districts
Division: Marion Oaks MSTU for Recreation
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563901 - Capital Improvement Funding		
Capital Set Aside for Recreational Facility Renovations and Upgrades.		995,143
Capital Improvements - CF		483,913
563901 - Capital Improvement Funding Total		1,479,056
564101 - Machinery and Equipment		
Zero Turn Mower		12,500
Treadmills (Qty 2) - Replacements		12,000
Genie Lift		15,000
564101 - Machinery and Equipment Total		39,500



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

Fund: 1311 - Marion Oaks MSTU for General Services

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	1,402,943	1,474,385	1,474,385	1,450,790
361110	Interest Board	75,813	50,000	50,000	58,500
361132	Interest Tax Collector	6,724	2,000	2,000	5,300
364041	Sale of Surplus Equipment	17,300	0	0	0
379999	Less 5%	0	-76,319	-76,319	-75,730
399991	Balances Forward Cash Regular	908,416	1,152,822	1,152,822	1,515,219
Total		<u>2,411,196</u>	<u>2,602,888</u>	<u>2,602,888</u>	<u>2,954,079</u>



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

Fund: 1311 - Marion Oaks MSTU for General Services

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
512	Marion Oaks MSTU for General Services	1,020,492	2,602,888	2,602,888	2,954,079
Expenditure Summary Total		<u>1,020,492</u>	<u>2,602,888</u>	<u>2,602,888</u>	<u>2,954,079</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1311 - Marion Oaks MSTU for General Services
Cost Center: 512 - Marion Oaks MSTU for General Services

Organization Unit: Special Districts
Division: Marion Oaks MSTU for General Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	404,833	513,241	513,241	496,828
514101	Overtime	0	3,500	3,500	3,500
521101	FICA Taxes	30,213	39,545	39,545	38,287
522101	Retirement Contributions	59,806	76,557	76,557	76,865
523101	Health Insurance	93,262	130,406	130,406	132,142
523401	Life ADD LTD	2,510	3,204	3,204	3,131
524101	Workers Compensation	19,380	20,939	20,939	28,327
Personnel Total		610,004	787,392	787,392	779,080
Operating					
534101	Contract Serv Other Misc	1,308	79,365	79,365	78,862
534126	Contract Serv Pest Control	67	240	240	150
541101	Communication Services	4,992	6,094	6,094	6,200
543101	Utility Services Electric Water Sewer	16,560	37,489	37,489	30,000
543102	Utility Services Waste Disposal	4,285	4,800	4,800	2,000
543201	Utility Services Street Light	96,013	326,910	318,941	250,800
544101	Rentals and Leases Equipment	598	950	950	1,080
545101	Insurance Premiums	9,937	10,489	10,489	11,597
546101	Repairs and Maint Bldgs and Grounds	29,499	73,903	81,447	85,844
546257	Repairs and Maint Fleet Management	85	800	800	800
546301	Repairs and Maint Equipment	43,955	73,324	73,324	73,324
547101	Printing and Binding	57	150	150	150
549185	Charges Central Services Cost Allocation	109,360	112,053	112,053	110,260
551101	Office Supplies	171	660	660	660
552101	Gasoline Oil and Lubricants	31,505	75,012	75,012	75,012
552106	Computer Software	2,434	5,238	5,238	5,678
552107	Clothing and Wearing Apparel	2,585	4,400	4,400	4,460
552108	Operating Supplies	7,649	9,550	9,550	10,000
552116	Operating Supplies Computer Hardware	1,993	1,275	1,700	0
552119	Operating Supplies PPE	711	1,430	1,430	1,430
552257	Parts Vehicle and Equipment	28	0	0	200
553101	Road Materials and Supplies	140	1,400	1,400	1,000
555501	Training and Education	0	1,507	1,507	1,507
Operating Total		363,932	827,039	827,039	751,014
Capital					
563901	Capital Improvement Funding	0	593,457	593,457	1,038,921
564101	Machinery and Equipment	46,309	145,000	145,000	135,064
Capital Total		46,309	738,457	738,457	1,173,985
Debt Service					
571207	Principal Subscriptions	217	0	0	0
572207	Interest Subscriptions	31	0	0	0
Debt Service Total		248	0	0	0
Reserves					
599199	Reserve for Cash Carry Forward	0	250,000	250,000	250,000



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

**Fund: 1311 - Marion Oaks MSTU for General Services
Cost Center: 512 - Marion Oaks MSTU for General
Services**

**Organization Unit: Special Districts
Division: Marion Oaks MSTU for General Services**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
	Reserves Total	<u>0</u>	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>
	Cost Center Expenditures Total	<u>1,020,493</u>	<u>2,602,888</u>	<u>2,602,888</u>	<u>2,954,079</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1311 - Marion Oaks MSTU for General Services
Cost Center: 512 - Marion Oaks MSTU for General Services

Organization Unit: Special Districts
Division: Marion Oaks MSTU for General Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11404	1165	General Services Maintenance Supervisor	1.00	1.00	1.00	79,394
10751	2094	Municipal Services Operations Manager	0.33	0.33	0.33	22,157
11730	6024	Staff Assistant II	0.63	0.74	0.74	29,984
11405	7136	Marion Oaks Crew Leader	1.00	1.00	0.00	0
11405	7137	Marion Oaks Crew Leader	0.00	0.00	1.00	48,797
11406	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	1.00	0.00	0
11407	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	1.00	0.00	0
11408	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	1.00	0.00	0
11409	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	1.00	0.00	0
11410	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	1.00	0.00	0
11411	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	1.00	0.00	0
11412	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	1.00	0.00	0
11413	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	1.00	0.00	0
11406	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	0.00	1.00	33,634
11407	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	0.00	1.00	32,324
11408	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	0.00	1.00	41,309
11409	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	0.00	1.00	35,319
11410	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	0.00	1.00	33,634
11411	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	0.00	1.00	36,588
11412	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	0.00	1.00	37,960
11413	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	0.00	1.00	42,079
Current Positions Total			10.96	11.07	11.07	
Positions Total			10.96	11.07	11.07	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1311 - Marion Oaks MSTU for General Services
Cost Center: 512 - Marion Oaks MSTU for General Services

Organization Unit: Special Districts
Division: Marion Oaks MSTU for General Services

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563901 - Capital Improvement Funding		
Capital Improvements		1,038,921
563901 - Capital Improvement Funding Total		1,038,921
564101 - Machinery and Equipment		
Side by Side Utility Vehicle for Litter Control		15,400
Flatbed Trailer		5,720
Gator Utility Vehicle - Replacement for Gator-2 - CF		14,000
Tractor - Replacement for JD5 - CF		99,944
564101 - Machinery and Equipment Total		135,064



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

Fund: 1312 - Marion Oaks MSBU for Road Improvements

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	1,269,912	1,328,578	1,328,578	1,306,628
361110	Interest Board	244,029	200,200	200,200	137,100
361132	Interest Tax Collector	6,297	1,675	1,675	2,575
379999	Less 5%	0	-76,523	-76,523	-72,315
399991	Balances Forward Cash Regular	4,324,867	3,846,185	3,846,185	2,088,407
Total		<u>5,845,105</u>	<u>5,300,115</u>	<u>5,300,115</u>	<u>3,462,395</u>



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

Fund: 1312 - Marion Oaks MSBU for Road Improvements

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
514	Marion Oaks Road Improvements	2,028,162	5,300,115	5,300,115	3,462,395
Expenditure Summary Total		<u>2,028,162</u>	<u>5,300,115</u>	<u>5,300,115</u>	<u>3,462,395</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1312 - Marion Oaks MSBU for Road
Improvements
Cost Center: 514 - Marion Oaks Road Improvements

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	5,000	5,000	5,000
542201	Postage and Freight	0	17,000	17,000	18,220
549185	Charges Central Services Cost Allocation	101,322	100,972	100,972	99,308
Operating Total		101,322	122,972	122,972	122,528
Capital					
563220	Improvements Road and Bridge	1,926,840	5,177,143	5,177,143	3,339,867
Capital Total		1,926,840	5,177,143	5,177,143	3,339,867
Cost Center Expenditures Total		2,028,162	5,300,115	5,300,115	3,462,395



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

**Fund: 1312 - Marion Oaks MSBU for Road
Improvements
Cost Center: 514 - Marion Oaks Road Improvements**

**Organization Unit: Special Districts
Division: Road Improve and Maint Service Units**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		1,251,460
Road Improvements - CF		2,088,407
563220 - Improvements Road and Bridge Total		<u>3,339,867</u>



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

Fund: 1320 - Silver Springs Shores Special Tax District

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
311000	Current Taxes	1,067,151	1,217,193	1,217,193	1,321,054
311200	Delinquent Taxes	3,545	550	550	610
341560	Property Appraiser Fees	107	0	0	0
341910	Sale of Maps and Publications	11	0	0	0
361110	Interest Board	50,735	21,100	21,100	30,340
361132	Interest Tax Collector	4,888	3,300	3,300	4,000
362030	SSS Community Center Rent	10,636	12,000	12,000	14,600
369910	Other	49,136	42,000	42,000	44,640
379999	Less 5%	0	-64,808	-64,808	-70,763
399991	Balances Forward Cash Regular	689,864	595,815	595,815	826,279
Total		<u>1,876,073</u>	<u>1,827,150</u>	<u>1,827,150</u>	<u>2,170,760</u>



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

Fund: 1320 - Silver Springs Shores Special Tax District

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
520	Silver Springs Shores	1,185,312	1,827,150	1,827,150	2,170,760
Expenditure Summary Total		<u>1,185,312</u>	<u>1,827,150</u>	<u>1,827,150</u>	<u>2,170,760</u>



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

Fund: 1320 - Silver Springs Shores Special Tax District

Organization Unit: Special Districts

Cost Center: 520 - Silver Springs Shores

Division: Silver Springs Shores Special Tax District

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	404,050	440,067	440,067	447,798
513101	Other Salaries and Wages	7,583	10,000	10,000	10,000
514101	Overtime	0	2,000	2,000	2,000
521101	FICA Taxes	29,330	34,593	34,593	35,185
522101	Retirement Contributions	54,651	60,262	60,262	63,112
523101	Health Insurance	102,707	105,158	105,158	106,558
523401	Life ADD LTD	2,671	2,958	2,958	3,009
524101	Workers Compensation	6,340	7,002	7,002	9,467
Personnel Total		607,332	662,040	662,040	677,129
Operating					
534101	Contract Serv Other Misc	1,749	2,300	2,300	3,000
534116	Contract Serv Janitorial	0	500	500	500
534126	Contract Serv Pest Control	342	400	400	400
540101	Travel and Per Diem	2	0	0	0
541101	Communication Services	86	0	0	0
541111	Communications Community Center	9,068	8,700	11,950	8,700
542201	Postage and Freight	0	95	95	95
543102	Utility Services Waste Disposal	3,724	4,300	4,300	4,700
543112	Utility Services Heating	6,523	17,000	20,000	17,000
543201	Utility Services Street Light	57,910	60,000	60,000	60,000
543301	Utilities Electric Community Center	43,035	39,000	39,000	39,000
543401	Utilities Water Community Center	13,209	16,000	16,000	16,000
544101	Rentals and Leases Equipment	1,399	2,500	2,500	2,500
545101	Insurance Premiums	9,776	11,406	11,406	10,973
546101	Repairs and Maint Bldgs and Grounds	74,958	42,000	53,000	61,000
546121	Repairs and Maint Pools Community Center	149,525	25,000	32,000	25,000
546257	Repairs and Maint Fleet Management	191	2,000	2,000	2,500
546305	Repairs and Maint Vehicle and Equipment	1,564	0	0	0
546313	Repairs and Maint Equip Community Center	1,675	7,000	3,750	7,000
547101	Printing and Binding	412	300	300	300
549130	Other Current Charges Tax Collector	22,914	26,778	26,778	29,063
549140	Other Current Charges Prop Appraiser	14,800	15,506	15,529	16,079
549185	Charges Central Services Cost Allocation	44,711	50,223	50,200	55,258
551101	Office Supplies	1,258	1,000	1,000	1,000
552101	Gasoline Oil and Lubricants	2,282	3,500	3,500	3,500
552106	Computer Software	1,900	3,993	4,008	3,993
552107	Clothing and Wearing Apparel	1,148	1,300	1,800	1,500
552108	Operating Supplies	50,587	37,000	55,785	56,000
552111	Operating Supplies Programs Youth Center	11,402	10,000	11,200	10,000
552116	Operating Supplies Computer Hardware	194	1,930	1,930	1,930
552119	Operating Supplies PPE	428	1,000	1,000	1,000
552257	Parts Vehicle and Equipment	28	0	0	0
555501	Training and Education	40	1,100	1,100	1,100
Operating Total		526,840	391,831	433,331	439,091



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1320 - Silver Springs Shores Special Tax District
Cost Center: 520 - Silver Springs Shores

Organization Unit: Special Districts
Division: Silver Springs Shores Special Tax District
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
563101	Improvements Other than Buildings	36,976	0	0	0
563901	Capital Improvement Funding	0	353,500	338,000	661,961
564101	Machinery and Equipment	12,790	105,000	79,000	7,000
	Capital Total	49,766	458,500	417,000	668,961
Debt Service					
571205	Principal Lease Agreements	879	0	0	0
571207	Principal Subscriptions	402	0	0	0
572205	Interest Lease Agreements	37	0	0	0
572207	Interest Subscriptions	58	0	0	0
	Debt Service Total	1,376	0	0	0
Reserves					
599101	Reserve for Contingencies	0	80,000	80,000	125,000
599199	Reserve for Cash Carry Forward	0	234,779	234,779	260,579
	Reserves Total	0	314,779	314,779	385,579
	Cost Center Expenditures Total	1,185,314	1,827,150	1,827,150	2,170,760



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1320 - Silver Springs Shores Special Tax District
Cost Center: 520 - Silver Springs Shores

Organization Unit: Special Districts
Division: Silver Springs Shores Special Tax District
Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11944	1054	Municipal Services Community Manager	0.33	0.33	0.33	20,915
11414	1058	Community Center Supervisor	1.00	1.00	1.00	77,293
11422	1305	Recreation Supervisor	1.00	1.00	1.00	54,892
11423	3150	Recreation Specialist	1.00	1.00	1.00	55,786
11418	6023	Staff Assistant III	0.00	1.00	1.00	39,125
11418	6024	Staff Assistant II	1.00	0.00	0.00	0
11415	7135	Municipal Facilities Trades Technician	1.00	1.00	0.00	0
11416	7135	Municipal Facilities Trades Technician	1.00	1.00	0.00	0
11417	7135	Municipal Facilities Trades Technician	1.00	1.00	0.00	0
11415	7138	Municipal Facilities Trades Technician	0.00	0.00	1.00	35,173
11416	7138	Municipal Facilities Trades Technician	0.00	0.00	1.00	58,032
11417	7138	Municipal Facilities Trades Technician	0.00	0.00	1.00	47,237
11419	8037	Recreation Leader	1.00	1.00	1.00	38,002
Current Positions Total			8.33	8.33	8.33	
Positions Total			8.33	8.33	8.33	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1320 - Silver Springs Shores Special Tax District
Cost Center: 520 - Silver Springs Shores

Organization Unit: Special Districts
Division: Silver Springs Shores Special Tax District
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2026 Tentative
Capital		
563901 - Capital Improvement Funding		
Facility Renovations and Upgrades		661,961
563901 - Capital Improvement Funding Total		<u>661,961</u>
564101 - Machinery and Equipment		
Zero Turn Mower		7,000
564101 - Machinery and Equipment Total		<u>7,000</u>



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

Fund: 1322 - Silver Springs Shores MSBU for Road Improvements

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	1,021,184	1,072,852	1,072,852	1,044,790
361110	Interest Board	103,840	53,000	53,000	69,000
361132	Interest Tax Collector	4,793	1,500	1,500	3,300
379999	Less 5%	0	-56,368	-56,368	-55,855
399991	Balances Forward Cash Regular	2,446,464	1,765,772	1,765,772	2,832,810
Total		<u>3,576,281</u>	<u>2,836,756</u>	<u>2,836,756</u>	<u>3,894,045</u>



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

Fund: 1322 - Silver Springs Shores MSBU for Road Improvements

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
522	Silver Springs Shores Road Improvements	1,829,780	2,836,756	2,836,756	3,894,045
Expenditure Summary Total		<u>1,829,780</u>	<u>2,836,756</u>	<u>2,836,756</u>	<u>3,894,045</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1322 - Silver Springs Shores MSBU for Road
Improvements
Cost Center: 522 - Silver Springs Shores Road
Improvements

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	5,000	5,000	5,000
542201	Postage and Freight	0	15,450	15,450	15,450
549185	Charges Central Services Cost Allocation	81,615	30,830	30,830	79,404
Operating Total		81,615	51,280	51,280	99,854
Capital					
563220	Improvements Road and Bridge	1,748,165	2,785,476	2,785,476	3,794,191
Capital Total		1,748,165	2,785,476	2,785,476	3,794,191
Cost Center Expenditures Total		1,829,780	2,836,756	2,836,756	3,894,045



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1322 - Silver Springs Shores MSBU for Road
Improvements
Cost Center: 522 - Silver Springs Shores Road
Improvements

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		981,831
Road Improvements - CF		2,812,360
563220 - Improvements Road and Bridge Total		<u>3,794,191</u>



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

Fund: 1330 - Hills of Ocala MSTU for Recreation

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
311000	Current Taxes	45,998	58,526	58,526	74,158
311200	Delinquent Taxes	-43	176	176	170
341560	Property Appraiser Fees	4	0	0	0
361110	Interest Board	5,106	2,090	2,090	2,690
361132	Interest Tax Collector	190	0	0	0
362010	County Owned Property Rent	4,265	2,400	2,400	5,000
379999	Less 5%	0	-3,160	-3,160	-4,102
399991	Balances Forward Cash Regular	65,873	80,601	80,601	102,108
Total		121,393	140,633	140,633	180,024



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

Fund: 1330 - Hills of Ocala MSTU for Recreation

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
530	Hills of Ocala Recreation	34,181	140,633	140,633	180,024
Expenditure Summary Total		<u>34,181</u>	<u>140,633</u>	<u>140,633</u>	<u>180,024</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1330 - Hills of Ocala MSTU for Recreation
Cost Center: 530 - Hills of Ocala Recreation

Organization Unit: Special Districts
Division: Hills of Ocala MSTU

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534101	Contract Serv Other Misc	10,920	11,550	11,550	11,550
534126	Contract Serv Pest Control	78	300	300	300
543101	Utility Services Electric Water Sewer	1,319	1,415	1,415	1,415
545101	Insurance Premiums	1,168	1,216	1,216	1,139
546101	Repairs and Maint Bldgs and Grounds	17,207	21,500	33,500	21,500
549130	Other Current Charges Tax Collector	1,009	1,463	1,463	1,854
549140	Other Current Charges Prop Appraiser	564	669	670	770
549185	Charges Central Services Cost Allocation	1,855	2,316	2,315	3,012
552108	Operating Supplies	60	100	100	100
Operating Total		34,180	40,529	52,529	41,640
Capital					
562101	Building Improvements	0	0	0	60,000
563901	Capital Improvement Funding	0	84,890	72,890	63,384
Capital Total		0	84,890	72,890	123,384
Reserves					
599101	Reserve for Contingencies	0	5,214	5,214	5,000
599199	Reserve for Cash Carry Forward	0	10,000	10,000	10,000
Reserves Total		0	15,214	15,214	15,000
Cost Center Expenditures Total		34,180	140,633	140,633	180,024



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1330 - Hills of Ocala MSTU for Recreation
Cost Center: 530 - Hills of Ocala Recreation

Organization Unit: Special Districts
Division: Hills of Ocala MSTU

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562101 - Building Improvements		
Patio Roof Extension		60,000
	562101 - Building Improvements Total	60,000
563901 - Capital Improvement Funding		
Facility Renovations and Upgrades		63,384
	563901 - Capital Improvement Funding Total	63,384



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

Fund: 1401 - Doublegate MSTU for General Services

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	2,581	3,685	3,685	3,685
361110	Interest Board	55	61	61	20
361132	Interest Tax Collector	10	0	0	0
379999	Less 5%	0	-187	-187	-185
399991	Balances Forward Cash Regular	360	25	25	543
Total		3,006	3,584	3,584	4,063



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

Fund: 1401 - Doublegate MSTU for General Services

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
641	Doublegate General Services	2,979	3,584	3,584	4,063
Expenditure Summary Total		<u>2,979</u>	<u>3,584</u>	<u>3,584</u>	<u>4,063</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1401 - Doublegate MSTU for General Services
Cost Center: 641 - Doublegate General Services

Organization Unit: Special Districts
Division: General Municipal Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	45	45	0
543201	Utility Services Street Light	2,775	3,259	3,259	3,118
549185	Charges Central Services Cost Allocation	204	280	280	280
549990	Other Current Charges Misc Expenses	0	0	0	665
Operating Total		2,979	3,584	3,584	4,063
Cost Center Expenditures Total		2,979	3,584	3,584	4,063



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

Fund: 1402 - Raven Hill MSTU for General Services

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	2,049	2,125	2,125	2,125
361110	Interest Board	467	350	350	285
361132	Interest Tax Collector	8	0	0	0
379999	Less 5%	0	-124	-124	-120
399991	Balances Forward Cash Regular	7,876	7,763	7,763	7,490
Total		10,400	10,114	10,114	9,780



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

Fund: 1402 - Raven Hill MSTU for General Services

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
642	Raven Hill General Services	2,597	10,114	10,114	9,780
Expenditure Summary Total		<u>2,597</u>	<u>10,114</u>	<u>10,114</u>	<u>9,780</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1402 - Raven Hill MSTU for General Services
Cost Center: 642 - Raven Hill General Services

Organization Unit: Special Districts
Division: General Municipal Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	60	60	60
543201	Utility Services Street Light	2,435	9,892	9,892	3,100
549185	Charges Central Services Cost Allocation	162	162	162	162
549990	Other Current Charges Misc Expenses	0	0	0	6,458
Operating Total		2,597	10,114	10,114	9,780
Cost Center Expenditures Total		2,597	10,114	10,114	9,780



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

Fund: 1403 - Rainbows End MSTU for General Municipal Services

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	20,082	20,690	20,690	20,560
361110	Interest Board	21,662	31,155	31,155	14,700
361132	Interest Tax Collector	88	0	0	0
379999	Less 5%	0	-2,593	-2,593	-1,763
399991	Balances Forward Cash Regular	366,679	426,437	426,437	444,701
Total		<u>408,511</u>	<u>475,689</u>	<u>475,689</u>	<u>478,198</u>



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

Fund: 1403 - Rainbows End MSTU for General Municipal Services

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
643	Rainbows End General Municipal Services	1,758	475,689	475,689	478,198
Expenditure Summary Total		<u>1,758</u>	<u>475,689</u>	<u>475,689</u>	<u>478,198</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1403 - Rainbows End MSTU for General
Municipal Services
Cost Center: 643 - Rainbows End General Municipal
Services

Organization Unit: Special Districts

Division: General Municipal Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	5,000	5,000	5,000
542201	Postage and Freight	0	305	305	323
543201	Utility Services Street Light	186	250	250	250
549185	Charges Central Services Cost Allocation	1,572	1,572	1,572	1,563
Operating Total		1,758	7,127	7,127	7,136
Capital					
563220	Improvements Road and Bridge	0	468,562	468,562	471,062
Capital Total		0	468,562	468,562	471,062
Cost Center Expenditures Total		1,758	475,689	475,689	478,198



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1403 - Rainbows End MSTU for General
Municipal Services
Cost Center: 643 - Rainbows End General Municipal
Services

Organization Unit: Special Districts
Division: General Municipal Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		26,361
Road Improvements - CF		444,701
563220 - Improvements Road and Bridge Total		<u>471,062</u>



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

Fund: 1404 - Tompkins and Georges MSTU

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	8,211	7,567	7,567	7,406
361110	Interest Board	566	405	405	363
361132	Interest Tax Collector	89	0	0	0
379999	Less 5%	0	-398	-398	-388
399991	Balances Forward Cash Regular	10,149	9,819	9,819	10,506
Total		19,015	17,393	17,393	17,887



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

Fund: 1404 - Tompkins and Georges MSTU

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
644	Tompkins and Georges	8,376	17,393	17,393	17,887
Expenditure Summary Total		<u>8,376</u>	<u>17,393</u>	<u>17,393</u>	<u>17,887</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1404 - Tompkins and Georges MSTU
Cost Center: 644 - Tompkins and Georges

Organization Unit: Special Districts
Division: General Municipal Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	265	265	308
543201	Utility Services Street Light	7,801	16,553	16,553	11,270
549185	Charges Central Services Cost Allocation	575	575	575	563
549990	Other Current Charges Misc Expenses	0	0	0	5,746
Operating Total		8,376	17,393	17,393	17,887
Cost Center Expenditures Total		8,376	17,393	17,393	17,887



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

Fund: 1405 - Country Estates MSTU

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	2,768	2,870	2,870	2,870
361110	Interest Board	56	30	30	33
361132	Interest Tax Collector	11	0	0	0
379999	Less 5%	0	-146	-146	-146
399991	Balances Forward Cash Regular	0	436	436	1,045
Total		<u>2,835</u>	<u>3,190</u>	<u>3,190</u>	<u>3,802</u>



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

Fund: 1405 - Country Estates MSTU

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
645	Country Estates MSTU	2,338	3,190	3,190	3,802
Expenditure Summary Total		<u>2,338</u>	<u>3,190</u>	<u>3,190</u>	<u>3,802</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1405 - Country Estates MSTU
Cost Center: 645 - Country Estates MSTU

Organization Unit: Special Districts
Division: General Municipal Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	60	60	0
543201	Utility Services Street Light	2,120	2,912	2,912	2,700
549185	Charges Central Services Cost Allocation	218	218	218	218
549990	Other Current Charges Misc Expenses	0	0	0	884
Operating Total		2,338	3,190	3,190	3,802
Cost Center Expenditures Total		2,338	3,190	3,190	3,802



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

Fund: 1406 - Citrus Park MSTU

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	4,586	4,770	4,770	4,740
361110	Interest Board	823	609	609	504
361132	Interest Tax Collector	19	0	0	0
379999	Less 5%	0	-269	-269	-262
399991	Balances Forward Cash Regular	13,229	13,887	13,887	13,768
Total		18,657	18,997	18,997	18,750



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

Fund: 1406 - Citrus Park MSTU

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
646	Citrus Park MSTU	4,863	18,997	18,997	18,750
Expenditure Summary Total		<u>4,863</u>	<u>18,997</u>	<u>18,997</u>	<u>18,750</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1406 - Citrus Park MSTU
Cost Center: 646 - Citrus Park MSTU

Organization Unit: Special Districts
Division: General Municipal Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	110	110	0
543201	Utility Services Street Light	4,503	18,524	18,524	5,840
549185	Charges Central Services Cost Allocation	360	363	363	360
549990	Other Current Charges Misc Expenses	0	0	0	12,550
Operating Total		4,863	18,997	18,997	18,750
Cost Center Expenditures Total		4,863	18,997	18,997	18,750



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

Fund: 1407 - Wineberry MSTU for General Services

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	3,217	3,360	3,360	3,330
361110	Interest Board	501	369	369	312
361132	Interest Tax Collector	13	0	0	0
379999	Less 5%	0	-186	-186	-183
399991	Balances Forward Cash Regular	8,072	8,318	8,318	8,666
Total		11,803	11,861	11,861	12,125



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

Fund: 1407 - Wineberry MSTU for General Services

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
647	Wineberry MSTU for General Services	3,441	11,861	11,861	12,125
Expenditure Summary Total		<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 Tentative Budget

Fund: 1407 - Wineberry MSTU for General Services
Cost Center: 647 - Wineberry MSTU for General Services

Organization Unit: Special Districts
Division: General Municipal Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	75	75	0
543201	Utility Services Street Light	3,186	11,531	11,531	4,050
549185	Charges Central Services Cost Allocation	255	255	255	253
549990	Other Current Charges Misc Expenses	0	0	0	7,822
Operating Total		3,441	11,861	11,861	12,125
Cost Center Expenditures Total		3,441	11,861	11,861	12,125



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

Fund: 1408 - Golden Hills MSTU for General Services

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	12,386	12,800	12,800	12,680
361110	Interest Board	6,013	4,521	4,521	3,753
361132	Interest Tax Collector	66	40	40	0
379999	Less 5%	0	-868	-868	-822
399991	Balances Forward Cash Regular	103,376	106,937	106,937	103,369
Total		121,841	123,430	123,430	118,980



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

Fund: 1408 - Golden Hills MSTU for General Services

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
648	Golden Hills General Services	16,738	123,430	123,430	118,980
Expenditure Summary Total		<u>16,738</u>	<u>123,430</u>	<u>123,430</u>	<u>118,980</u>



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

**Fund: 1408 - Golden Hills MSTU for General Services
Cost Center: 648 - Golden Hills General Services**

**Organization Unit: Special Districts
Division: General Municipal Service Units**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	205	205	0
543201	Utility Services Street Light	15,765	122,252	122,252	15,600
549185	Charges Central Services Cost Allocation	973	973	973	964
549990	Other Current Charges Misc Expenses	0	0	0	102,416
Operating Total		16,738	123,430	123,430	118,980
Cost Center Expenditures Total		16,738	123,430	123,430	118,980



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

Fund: 1409 - Delcrest MSTU for General Services

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	1,304	1,456	1,456	1,352
361110	Interest Board	651	486	486	414
361132	Interest Tax Collector	5	0	0	0
379999	Less 5%	0	-97	-97	-89
399991	Balances Forward Cash Regular	11,200	11,826	11,826	11,682
Total		13,160	13,671	13,671	13,359



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

Fund: 1409 - Delcrest MSTU for General Services

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
649	Delcrest General Services	1,563	13,671	13,671	13,359
Expenditure Summary Total		<u>1,563</u>	<u>13,671</u>	<u>13,671</u>	<u>13,359</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1409 - Delcrest MSTU for General Services
Cost Center: 649 - Delcrest General Services

Organization Unit: Special Districts
Division: General Municipal Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	25	25	0
543201	Utility Services Street Light	1,452	13,535	13,535	2,012
549185	Charges Central Services Cost Allocation	111	111	111	103
549990	Other Current Charges Misc Expenses	0	0	0	11,244
Operating Total		1,563	13,671	13,671	13,359
Cost Center Expenditures Total		1,563	13,671	13,671	13,359



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

Fund: 1410 - Bellaire MSTU for General Services

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	1,890	1,980	1,980	1,960
361110	Interest Board	464	345	345	288
361132	Interest Tax Collector	7	0	0	0
379999	Less 5%	0	-116	-116	-112
399991	Balances Forward Cash Regular	7,660	8,143	8,143	8,073
Total		10,021	10,352	10,352	10,209



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

Fund: 1410 - Bellaire MSTU for General Services

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
650	Bellaire General Services	2,018	10,352	10,352	10,209
Expenditure Summary Total		<u>2,018</u>	<u>10,352</u>	<u>10,352</u>	<u>10,209</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1410 - Bellaire MSTU for General Services
Cost Center: 650 - Bellaire General Services

Organization Unit: Special Districts
Division: General Municipal Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	65	65	0
543201	Utility Services Street Light	1,868	10,137	10,137	2,469
549185	Charges Central Services Cost Allocation	150	150	150	149
549990	Other Current Charges Misc Expenses	0	0	0	7,591
Operating Total		2,018	10,352	10,352	10,209
Cost Center Expenditures Total		2,018	10,352	10,352	10,209



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

Fund: 1411 - Hamlet at Sherman Oaks MSBU for General Services

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	11,520	12,000	12,000	12,000
361110	Interest Board	1,681	798	798	1,053
361132	Interest Tax Collector	42	0	0	0
379999	Less 5%	0	-640	-640	-653
399991	Balances Forward Cash Regular	24,196	16,993	16,993	17,142
Total		37,439	29,151	29,151	29,542



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

Fund: 1411 - Hamlet at Sherman Oaks MSBU for General Services

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
651	Hamlet at Sherman Oaks General Services	9,672	29,151	29,151	29,542
Expenditure Summary Total		<u>9,672</u>	<u>29,151</u>	<u>29,151</u>	<u>29,542</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1411 - Hamlet at Sherman Oaks MSBU for
General Services
Cost Center: 651 - Hamlet at Sherman Oaks General
Services

Organization Unit: Special Districts

Division: General Municipal Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534101	Contract Serv Other Misc	0	4,525	4,525	4,525
542201	Postage and Freight	0	200	200	0
543201	Utility Services Street Light	3,023	4,500	4,500	4,500
546131	Repairs and Maint Roads	5,775	19,052	19,052	13,500
549185	Charges Central Services Cost Allocation	874	874	874	874
549990	Other Current Charges Misc Expenses	0	0	0	6,143
Operating Total		9,672	29,151	29,151	29,542
Cost Center Expenditures Total		9,672	29,151	29,151	29,542



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

Fund: 1501 - Lake Tropicana MSTU for Road Improvements

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	143,282	147,562	147,562	146,672
361110	Interest Board	39,167	27,579	27,579	28,767
361132	Interest Tax Collector	719	240	240	246
379999	Less 5%	0	-8,769	-8,769	-8,784
399991	Balances Forward Cash Regular	602,061	777,911	777,911	940,579
Total		<u>785,229</u>	<u>944,523</u>	<u>944,523</u>	<u>1,107,480</u>



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

Fund: 1501 - Lake Tropicana MSTU for Road Improvements

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
601	Lake Tropicana Road Improvements	6,043	944,523	944,523	1,107,480
Expenditure Summary Total		<u>6,043</u>	<u>944,523</u>	<u>944,523</u>	<u>1,107,480</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1501 - Lake Tropicana MSTU for Road
Improvements
Cost Center: 601 - Lake Tropicana Road Improvements

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	4,000	4,000	5,000
542201	Postage and Freight	0	1,100	1,100	1,140
549185	Charges Central Services Cost Allocation	6,043	5,316	5,316	4,376
Operating Total		6,043	10,416	10,416	10,516
Capital					
563220	Improvements Road and Bridge	0	934,107	934,107	1,096,964
Capital Total		0	934,107	934,107	1,096,964
Cost Center Expenditures Total		6,043	944,523	944,523	1,107,480



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1501 - Lake Tropicana MSTU for Road
Improvements
Cost Center: 601 - Lake Tropicana Road Improvements

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		162,525
Road Improvements - CF		934,439
563220 - Improvements Road and Bridge Total		<u>1,096,964</u>



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

Fund: 1502 - Golden Hills MSTU for Road Improvements

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	41,850	52,650	52,650	43,050
361110	Interest Board	30,278	22,176	22,176	20,850
361132	Interest Tax Collector	230	100	100	100
379999	Less 5%	0	-3,747	-3,747	-3,201
399991	Balances Forward Cash Regular	503,560	581,104	581,104	639,308
Total		<u>575,918</u>	<u>652,283</u>	<u>652,283</u>	<u>700,107</u>



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

Fund: 1502 - Golden Hills MSTU for Road Improvements

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
602	Golden Hills Road Improvements	3,026	652,283	652,283	700,107
Expenditure Summary Total		<u>3,026</u>	<u>652,283</u>	<u>652,283</u>	<u>700,107</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1502 - Golden Hills MSTU for Road
Improvements
Cost Center: 602 - Golden Hills Road Improvements

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	5,000	5,000	5,000
542201	Postage and Freight	0	210	210	210
549185	Charges Central Services Cost Allocation	3,026	3,361	3,361	2,818
Operating Total		3,026	8,571	8,571	8,028
Capital					
563220	Improvements Road and Bridge	0	643,712	643,712	692,079
Capital Total		0	643,712	643,712	692,079
Cost Center Expenditures Total		3,026	652,283	652,283	700,107



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

**Fund: 1502 - Golden Hills MSTU for Road
Improvements
Cost Center: 602 - Golden Hills Road Improvements**

**Organization Unit: Special Districts
Division: Road Improve and Maint Service Units**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		57,981
Road Improvements - CF		634,098
563220 - Improvements Road and Bridge Total		692,079



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

Fund: 1503 - Kingsland Estates Ocala Waterway MSBU Road Improve

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	148,323	155,300	155,300	151,800
361110	Interest Board	26,171	13,190	13,190	19,990
361132	Interest Tax Collector	620	100	100	350
379999	Less 5%	0	-8,430	-8,430	-8,608
399991	Balances Forward Cash Regular	360,115	524,637	524,637	687,738
Total		<u>535,229</u>	<u>684,797</u>	<u>684,797</u>	<u>851,270</u>



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

Fund: 1503 - Kingsland Estates Ocala Waterway MSBU Road Improve

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
603	Kingsland Estates Ocala Waterway Road Improvements	9,851	684,797	684,797	851,270
Expenditure Summary Total		<u>9,851</u>	<u>684,797</u>	<u>684,797</u>	<u>851,270</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1503 - Kingsland Estates Ocala Waterway MSBU
Road Improve
Cost Center: 603 - Kingsland Estates Ocala Waterway
Road Improvements

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	5,000	5,000	5,000
542201	Postage and Freight	0	1,000	1,000	1,055
549185	Charges Central Services Cost Allocation	9,851	11,803	11,803	4,424
Operating Total		9,851	17,803	17,803	10,479
Capital					
563220	Improvements Road and Bridge	0	666,994	666,994	840,791
Capital Total		0	666,994	666,994	840,791
Cost Center Expenditures Total		9,851	684,797	684,797	851,270



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

**Fund: 1503 - Kingsland Estates Ocala Waterway MSBU
Road Improvements
Cost Center: 603 - Kingsland Estates Ocala Waterway
Road Improvements**

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		159,108
Road Improvements - CF		681,683
563220 - Improvements Road and Bridge Total		840,791



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

Fund: 1504 - Kingsland Whispering Pines Forest Glenn MSBU Roads

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	147,973	154,000	154,000	153,400
361110	Interest Board	30,951	15,792	15,792	23,260
361132	Interest Tax Collector	595	235	235	360
379999	Less 5%	0	-8,502	-8,502	-8,851
399991	Balances Forward Cash Regular	441,952	610,446	610,446	780,744
Total		621,471	771,971	771,971	948,913



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

Fund: 1504 - Kingsland Whispering Pines Forest Glenn MSBU Roads

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
604	Kingsland Whispering Pines Forest Glenn Road Improvements	7,495	771,971	771,971	948,913
Expenditure Summary Total		<u>7,495</u>	<u>771,971</u>	<u>771,971</u>	<u>948,913</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1504 - Kingsland Whispering Pines Forest Glenn
MSBU Roads
Cost Center: 604 - Kingsland Whispering Pines Forest
Glenn Road Impro

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	5,000	5,000	5,000
542201	Postage and Freight	0	1,000	1,000	1,000
546131	Repairs and Maint Roads	2,450	0	0	0
549185	Charges Central Services Cost Allocation	5,045	11,704	11,704	4,465
Operating Total		7,495	17,704	17,704	10,465
Capital					
563220	Improvements Road and Bridge	0	754,267	754,267	938,448
Capital Total		0	754,267	754,267	938,448
Cost Center Expenditures Total		7,495	771,971	771,971	948,913



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1504 - Kingsland Whispering Pines Forest Glenn
MSBU for Road Improv
Cost Center: 604 - Kingsland Whispering Pines Forest
Glenn Road Improvements

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		168,463
Road Improvements - CF		769,985
563220 - Improvements Road and Bridge Total		<u>938,448</u>



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

Fund: 1505 - Silver Springs Acres MSBU for Road Maintenance

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	79,803	81,000	81,000	81,000
361110	Interest Board	11,882	8,597	8,597	7,840
361132	Interest Tax Collector	383	124	124	120
379999	Less 5%	0	-4,486	-4,486	-4,448
399991	Balances Forward Cash Regular	189,697	152,681	152,681	209,152
Total		<u>281,765</u>	<u>237,916</u>	<u>237,916</u>	<u>293,664</u>



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

Fund: 1505 - Silver Springs Acres MSBU for Road Maintenance

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
605	Silver Springs Acres Road Maintenance	69,042	237,916	237,916	293,664
Expenditure Summary Total		<u>69,042</u>	<u>237,916</u>	<u>237,916</u>	<u>293,664</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1505 - Silver Springs Acres MSBU for Road
Maintenance
Cost Center: 605 - Silver Springs Acres Road
Maintenance

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	2,500	2,500	5,000
542201	Postage and Freight	0	350	350	375
546101	Repairs and Maint Bldgs and Grounds	0	2,500	2,500	2,500
546131	Repairs and Maint Roads	62,875	67,680	87,680	67,680
549185	Charges Central Services Cost Allocation	6,167	6,156	6,156	6,156
Operating Total		69,042	79,186	99,186	81,711
Capital					
563220	Improvements Road and Bridge	0	158,730	138,730	211,953
Capital Total		0	158,730	138,730	211,953
Cost Center Expenditures Total		69,042	237,916	237,916	293,664



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

**Fund: 1505 - Silver Springs Acres MSBU for Road
Maintenance
Cost Center: 605 - Silver Springs Acres Road
Maintenance**

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		10,676
Road Improvements - CF		201,277
563220 - Improvements Road and Bridge Total		211,953



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

Fund: 1506 - Ocala Waterway Estates MSBU for Road Maintenance

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	56,611	58,500	58,500	57,000
361110	Interest Board	22,164	16,100	16,100	15,080
361132	Interest Tax Collector	240	0	0	0
379999	Less 5%	0	-3,730	-3,730	-3,604
399991	Balances Forward Cash Regular	362,745	401,377	401,377	464,316
Total		<u>441,760</u>	<u>472,247</u>	<u>472,247</u>	<u>532,792</u>



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

Fund: 1506 - Ocala Waterway Estates MSBU for Road Maintenance

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
606	Ocala Waterway Estates Road Maintenance	26,345	472,247	472,247	532,792
Expenditure Summary Total		<u>26,345</u>	<u>472,247</u>	<u>472,247</u>	<u>532,792</u>



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

**Fund: 1506 - Ocala Waterway Estates MSBU for Road
Maintenance
Cost Center: 606 - Ocala Waterway Estates Road
Maintenance**

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	5,000	5,000	5,000
534101	Contract Serv Other Misc	6,240	7,488	7,488	7,488
542201	Postage and Freight	0	400	400	400
546131	Repairs and Maint Roads	15,575	60,000	60,000	60,000
549185	Charges Central Services Cost Allocation	4,530	4,446	4,446	4,332
Operating Total		26,345	77,334	77,334	77,220
Capital					
563220	Improvements Road and Bridge	0	394,913	394,913	455,572
Capital Total		0	394,913	394,913	455,572
Cost Center Expenditures Total		26,345	472,247	472,247	532,792



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

**Fund: 1506 - Ocala Waterway Estates MSBU for Road
Maintenance
Cost Center: 606 - Ocala Waterway Estates Road
Maintenance**

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		41,656
Road Improvements - CF		413,916
563220 - Improvements Road and Bridge Total		<u>455,572</u>



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

Fund: 1507 - NW 17th Avenue Northwoods MSBU for Road Maint

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	3,918	4,000	4,000	4,000
361110	Interest Board	1,113	810	810	790
361132	Interest Tax Collector	19	0	0	0
379999	Less 5%	0	-241	-241	-240
399991	Balances Forward Cash Regular	18,339	20,183	20,183	19,012
Total		<u>23,389</u>	<u>24,752</u>	<u>24,752</u>	<u>23,562</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1507 - NW 17th Avenue Northwoods MSBU for Road Maint

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
607	NW 17th Avenue Northwoods Road Maintenance	2,188	24,752	24,752	23,562
Expenditure Summary Total		<u>2,188</u>	<u>24,752</u>	<u>24,752</u>	<u>23,562</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1507 - NW 17th Avenue Northwoods MSBU for
Road Maint
Cost Center: 607 - NW 17th Avenue Northwoods Road
Maintenance

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	900	900	900
534101	Contract Serv Other Misc	234	234	234	234
542201	Postage and Freight	0	100	100	100
546131	Repairs and Maint Roads	1,650	6,635	6,635	5,000
549185	Charges Central Services Cost Allocation	304	304	304	304
Operating Total		2,188	8,173	8,173	6,538
Capital					
563220	Improvements Road and Bridge	0	16,579	16,579	17,024
Capital Total		0	16,579	16,579	17,024
Cost Center Expenditures Total		2,188	24,752	24,752	23,562



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

**Fund: 1507 - NW 17th Avenue Northwoods MSBU for
Road Maintenance
Cost Center: 607 - NW 17th Avenue Northwoods Road
Maintenance**

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements - CF		17,024
563220 - Improvements Road and Bridge Total		<u>17,024</u>



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

Fund: 1508 - Rainbow Park Units 1 and 2 MSBU for Road Maint

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	310,782	339,550	339,550	337,150
361110	Interest Board	49,522	34,000	34,000	37,750
361132	Interest Tax Collector	1,622	0	0	500
379999	Less 5%	0	-18,678	-18,678	-18,771
399991	Balances Forward Cash Regular	710,533	1,005,438	1,005,438	1,284,817
Total		<u>1,072,459</u>	<u>1,360,310</u>	<u>1,360,310</u>	<u>1,641,446</u>



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

Fund: 1508 - Rainbow Park Units 1 and 2 MSBU for Road Maint

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
608	Rainbow Park Units 1 and 2 Road Maintenance	71,617	1,360,310	1,360,310	1,641,446
Expenditure Summary Total		<u>71,617</u>	<u>1,360,310</u>	<u>1,360,310</u>	<u>1,641,446</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1508 - Rainbow Park Units 1 and 2 MSBU for
Road Maint
Cost Center: 608 - Rainbow Park Units 1 and 2 Road
Maintenance

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	5,000	5,000	5,000
534101	Contract Serv Other Misc	12,402	13,338	13,338	13,338
542201	Postage and Freight	0	1,450	1,450	1,565
546131	Repairs and Maint Roads	52,399	56,400	56,400	56,400
549185	Charges Central Services Cost Allocation	6,816	8,065	8,065	6,214
Operating Total		71,617	84,253	84,253	82,517
Capital					
563220	Improvements Road and Bridge	0	1,276,057	1,276,057	1,558,929
Capital Total		0	1,276,057	1,276,057	1,558,929
Cost Center Expenditures Total		71,617	1,360,310	1,360,310	1,641,446



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

**Fund: 1508 - Rainbow Park Units 1 and 2 MSBU for
Road Maintenance
Cost Center: 608 - Rainbow Park Units 1 and 2 Road
Maintenance**

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		280,677
Road Improvements - CF		1,278,252
563220 - Improvements Road and Bridge Total		<u>1,558,929</u>



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

Fund: 1509 - Paradise Farms MSBU for Roadside Mowing

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	14,022	14,400	14,400	14,400
361110	Interest Board	2,199	1,600	1,600	1,190
361132	Interest Tax Collector	63	0	0	0
379999	Less 5%	0	-800	-800	-780
399991	Balances Forward Cash Regular	33,737	9,168	9,168	30,447
Total		50,021	24,368	24,368	45,257



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

Fund: 1509 - Paradise Farms MSBU for Roadside Mowing

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
609	Paradise Farms Roadside Mowing	18,084	24,368	24,368	45,257
Expenditure Summary Total		<u>18,084</u>	<u>24,368</u>	<u>24,368</u>	<u>45,257</u>



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

**Fund: 1509 - Paradise Farms MSBU for Roadside
Mowing**

Organization Unit: Special Districts

Cost Center: 609 - Paradise Farms Roadside Mowing

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534101	Contract Serv Other Misc	4,290	12,048	12,048	12,048
542201	Postage and Freight	0	200	200	200
546131	Repairs and Maint Roads	12,700	11,026	11,026	7,500
549185	Charges Central Services Cost Allocation	1,094	1,094	1,094	1,094
549990	Other Current Charges Misc Expenses	0	0	0	24,415
Operating Total		18,084	24,368	24,368	45,257
Cost Center Expenditures Total		18,084	24,368	24,368	45,257



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

Fund: 1510 - Stonecrest Center MSBU for Road Maintenance

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	10,803	11,890	11,890	11,201
361110	Interest Board	4,266	3,050	3,050	2,980
361132	Interest Tax Collector	55	0	0	0
379999	Less 5%	0	-748	-748	-709
399991	Balances Forward Cash Regular	68,719	80,798	80,798	92,030
Total		83,843	94,990	94,990	105,502



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

Fund: 1510 - Stonecrest Center MSBU for Road Maintenance

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
610	Stonecrest Center Road Maintenance	2,308	94,990	94,990	105,502
Expenditure Summary Total		<u>2,308</u>	<u>94,990</u>	<u>94,990</u>	<u>105,502</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1510 - Stonecrest Center MSBU for Road
Maintenance
Cost Center: 610 - Stonecrest Center Road
Maintenance

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534101	Contract Serv Other Misc	1,404	1,404	1,404	1,404
542201	Postage and Freight	0	150	150	40
546101	Repairs and Maint Bldgs and Grounds	0	1,000	1,000	1,000
546131	Repairs and Maint Roads	0	4,000	4,000	4,000
549185	Charges Central Services Cost Allocation	904	904	904	851
Operating Total		2,308	7,458	7,458	7,295
Capital					
563220	Improvements Road and Bridge	0	87,532	87,532	98,207
Capital Total		0	87,532	87,532	98,207
Cost Center Expenditures Total		2,308	94,990	94,990	105,502



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

**Fund: 1510 - Stonecrest Center MSBU for Road
Maintenance
Cost Center: 610 - Stonecrest Center Road
Maintenance**

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		9,217
Road Improvements - CF		88,990
563220 - Improvements Road and Bridge Total		98,207



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

Fund: 1511 - Deer Path Estates Ph 1 and 2 MSBU for Road Maint

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	21,468	22,200	22,200	22,200
361110	Interest Board	5,769	4,160	4,160	4,040
361132	Interest Tax Collector	119	0	0	0
379999	Less 5%	0	-1,318	-1,318	-1,312
399991	Balances Forward Cash Regular	89,772	108,224	108,224	126,970
Total		117,128	133,266	133,266	151,898



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

Fund: 1511 - Deer Path Estates Ph 1 and 2 MSBU for Road Maint

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
611	Deer Path Estates Phase 1 and 2 MSBU for Road Maintenance	8,501	133,266	133,266	151,898
Expenditure Summary Total		<u>8,501</u>	<u>133,266</u>	<u>133,266</u>	<u>151,898</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1511 - Deer Path Estates Ph 1 and 2 MSBU for
Road Maint
Cost Center: 611 - Deer Path Estates Phase 1 and 2
MSBU for Road Main

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534101	Contract Serv Other Misc	2,340	2,340	2,340	2,340
542201	Postage and Freight	0	100	100	0
543201	Utility Services Street Light	4,474	4,590	4,590	5,500
546131	Repairs and Maint Roads	0	5,000	5,000	13,000
549185	Charges Central Services Cost Allocation	1,687	1,687	1,687	1,687
Operating Total		8,501	13,717	13,717	22,527
Capital					
563220	Improvements Road and Bridge	0	119,549	119,549	129,371
Capital Total		0	119,549	119,549	129,371
Cost Center Expenditures Total		8,501	133,266	133,266	151,898



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

**Fund: 1511 - Deer Path Estates Ph 1 and 2 MSBU for
Road Maintenance
Cost Center: 611 - Deer Path Estates Phase 1 and 2
MSBU for Road Maintenance**

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		9,821
Road Improvements - CF		119,550
563220 - Improvements Road and Bridge Total		<u>129,371</u>



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

Fund: 1513 - Pine Run Estates MSTU for Road Improvements

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	73,988	76,500	76,500	76,410
361110	Interest Board	11,518	8,300	8,300	6,920
361132	Interest Tax Collector	305	0	0	180
379999	Less 5%	0	-4,240	-4,240	-4,176
399991	Balances Forward Cash Regular	166,397	192,516	192,516	171,604
Total		<u>252,208</u>	<u>273,076</u>	<u>273,076</u>	<u>250,938</u>



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

Fund: 1513 - Pine Run Estates MSTU for Road Improvements

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
612	Pine Run Estates Road Improvements	55,859	273,076	273,076	250,938
Expenditure Summary Total		<u>55,859</u>	<u>273,076</u>	<u>273,076</u>	<u>250,938</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1513 - Pine Run Estates MSTU for Road
Improvements
Cost Center: 612 - Pine Run Estates Road
Improvements

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	2,500	2,500	5,000
534110	Contract Serv Caretakers	4,719	13,038	13,038	13,038
542201	Postage and Freight	0	0	0	590
546101	Repairs and Maint Bldgs and Grounds	8,775	15,000	15,000	45,000
546131	Repairs and Maint Roads	36,551	100,739	100,739	50,000
549185	Charges Central Services Cost Allocation	5,814	5,814	5,814	5,807
552108	Operating Supplies	0	200	200	200
Operating Total		55,859	137,291	137,291	119,635
Capital					
563220	Improvements Road and Bridge	0	135,785	135,785	131,303
Capital Total		0	135,785	135,785	131,303
Cost Center Expenditures Total		55,859	273,076	273,076	250,938



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1513 - Pine Run Estates MSTU for Road
Improvements
Cost Center: 612 - Pine Run Estates Road
Improvements

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements - CF		131,303
563220 - Improvements Road and Bridge Total		<u>131,303</u>



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

Fund: 1514 - Woods and Lakes Subdivision MSBU for Road Maint

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	36,159	37,794	37,794	36,872
361110	Interest Board	29,112	21,400	21,400	19,800
361132	Interest Tax Collector	159	0	0	0
379999	Less 5%	0	-2,960	-2,960	-2,834
399991	Balances Forward Cash Regular	491,157	544,956	544,956	598,217
Total		556,587	601,190	601,190	652,055



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

Fund: 1514 - Woods and Lakes Subdivision MSBU for Road Maint

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
613	Woods and Lakes Road Improvements Maintenance	10,582	601,190	601,190	652,055
Expenditure Summary Total		<u>10,582</u>	<u>601,190</u>	<u>601,190</u>	<u>652,055</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1514 - Woods and Lakes Subdivision MSBU for
Road Maint
Cost Center: 613 - Woods and Lakes Road
Improvements Maintenance

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
531109	Professional Services	0	5,000	5,000	5,000
534101	Contract Serv Other Misc	7,722	7,722	7,722	7,722
542201	Postage and Freight	0	800	800	800
546131	Repairs and Maint Roads	0	5,000	5,000	5,000
549185	Charges Central Services Cost Allocation	2,860	2,872	2,872	2,802
Operating Total		10,582	21,394	21,394	21,324
Capital					
563220	Improvements Road and Bridge	0	579,796	579,796	630,731
Capital Total		0	579,796	579,796	630,731
Cost Center Expenditures Total		10,582	601,190	601,190	652,055



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

**Fund: 1514 - Woods and Lakes Subdivision MSBU for
Road Maintenance
Cost Center: 613 - Woods and Lakes Road
Improvements Maintenance**

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		43,314
Road Improvements - CF		587,417
563220 - Improvements Road and Bridge Total		630,731



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

Fund: 1516 - DRA Maintenance for NW 49 Street 35 Street MSBU

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325215	Special Assessments Drainage Work	9,638	10,040	10,040	10,040
361110	Interest Board	2,212	1,550	1,550	1,680
379999	Less 5%	0	-580	-580	-586
399991	Balances Forward Cash Regular	32,263	32,468	32,468	54,461
Total		44,113	43,478	43,478	65,595



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

Fund: 1516 - DRA Maintenance for NW 49 Street 35 Street MSBU

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
615	NW 49th 35th St DRA Maintenance	763	43,478	43,478	65,595
Expenditure Summary Total		763	43,478	43,478	65,595



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1516 - DRA Maintenance for NW 49 Street 35
Street MSBU
Cost Center: 615 - NW 49th 35th St DRA Maintenance

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534101	Contract Serv Other Misc	0	3,900	3,900	3,900
546131	Repairs and Maint Roads	0	38,815	38,815	7,000
549185	Charges Central Services Cost Allocation	763	763	763	763
549990	Other Current Charges Misc Expenses	0	0	0	53,932
Operating Total		763	43,478	43,478	65,595
Cost Center Expenditures Total		763	43,478	43,478	65,595



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

Fund: 1517 - Maricamp Market Center 1 and 2 MSBU for Road Maint

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325140	Road Construction	4,716	4,895	4,895	4,895
361110	Interest Board	651	450	450	530
379999	Less 5%	0	-268	-268	-272
399991	Balances Forward Cash Regular	7,966	12,267	12,267	17,733
Total		<u>13,333</u>	<u>17,344</u>	<u>17,344</u>	<u>22,886</u>



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

Fund: 1517 - Maricamp Market Center 1 and 2 MSBU for Road Maint

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
616	Maricamp Market 1 and 2 Road Maintenance	512	17,344	17,344	22,886
Expenditure Summary Total		512	17,344	17,344	22,886



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1517 - Maricamp Market Center 1 and 2 MSBU
for Road Maint
Cost Center: 616 - Maricamp Market Center 1 and 2
Road Maintenance

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	50	50	50
546131	Repairs and Maint Roads	0	13,784	13,784	1,000
549185	Charges Central Services Cost Allocation	512	512	512	512
Operating Total		512	14,346	14,346	1,562
Capital					
563220	Improvements Road and Bridge	0	2,998	2,998	21,324
Capital Total		0	2,998	2,998	21,324
Cost Center Expenditures Total		512	17,344	17,344	22,886



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

**Fund: 1517 - Maricamp Market Center 1 and 2 MSBU
Road Maintenance
Cost Center: 616 - Maricamp Market 1 and 2 Road
Maintenance**

Organization Unit: Special Districts

Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563220 - Improvements Road and Bridge		
Road Improvements		3,641
Road Improvements - CF		17,683
563220 - Improvements Road and Bridge Total		21,324



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

Fund: 1701 - Indian Meadows MSTU for Street Lighting

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	2,593	2,750	2,750	2,750
361110	Interest Board	238	180	180	130
361132	Interest Tax Collector	9	0	0	0
379999	Less 5%	0	-147	-147	-145
399991	Balances Forward Cash Regular	3,511	3,374	3,374	2,847
Total		6,351	6,157	6,157	5,582



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

Fund: 1701 - Indian Meadows MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
541	Indian Meadows Street Lighting	3,049	6,157	6,157	5,582
Expenditure Summary Total		<u>3,049</u>	<u>6,157</u>	<u>6,157</u>	<u>5,582</u>



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

Fund: 1701 - Indian Meadows MSTU for Street Lighting

Organization Unit: Special Districts

Cost Center: 541 - Indian Meadows Street Lighting

Division: Street Lighting Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
534101	Contract Serv Other Misc	390	468	468	468
542201	Postage and Freight	0	35	35	37
543201	Utility Services Street Light	2,450	5,445	5,445	3,300
549185	Charges Central Services Cost Allocation	209	209	209	209
549990	Other Current Charges Misc Expenses	0	0	0	1,568
Operating Total		3,049	6,157	6,157	5,582
Cost Center Expenditures Total		3,049	6,157	6,157	5,582



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

Fund: 1702 - Ocala Heights MSTU for Street Lighting

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	3,076	3,194	3,194	3,150
361110	Interest Board	2,063	1,540	1,540	1,340
361132	Interest Tax Collector	13	0	0	0
379999	Less 5%	0	-237	-237	-225
399991	Balances Forward Cash Regular	35,781	37,487	37,487	38,557
Total		<u>40,933</u>	<u>41,984</u>	<u>41,984</u>	<u>42,822</u>



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

Fund: 1702 - Ocala Heights MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
542	Ocala Heights Units 1 and 3 Street Lighting	3,455	41,984	41,984	42,822
Expenditure Summary Total		<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 Tentative Budget

Fund: 1702 - Ocala Heights MSTU for Street Lighting
Cost Center: 542 - Ocala Heights Units 1 and 3 Street Lighting

Organization Unit: Special Districts
Division: Street Lighting Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	120	120	0
543201	Utility Services Street Light	3,212	41,621	41,621	4,177
549185	Charges Central Services Cost Allocation	243	243	243	239
549990	Other Current Charges Misc Expenses	0	0	0	38,406
Operating Total		3,455	41,984	41,984	42,822
Cost Center Expenditures Total		3,455	41,984	41,984	42,822



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

Fund: 1703 - Bahia Oaks MSTU for Street Lighting

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	12,913	13,350	13,350	13,350
361110	Interest Board	951	690	690	530
361132	Interest Tax Collector	59	0	0	0
379999	Less 5%	0	-703	-703	-695
399991	Balances Forward Cash Regular	14,739	15,101	15,101	11,325
Total		<u>28,662</u>	<u>28,438</u>	<u>28,438</u>	<u>24,510</u>



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

Fund: 1703 - Bahia Oaks MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
543	Bahia Oaks Street Lighting	13,407	28,438	28,438	24,510
Expenditure Summary Total		<u>13,407</u>	<u>28,438</u>	<u>28,438</u>	<u>24,510</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1703 - Bahia Oaks MSTU for Street Lighting
Cost Center: 543 - Bahia Oaks Street Lighting

Organization Unit: Special Districts
Division: Street Lighting Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	200	200	200
543201	Utility Services Street Light	12,392	27,223	27,223	18,400
549185	Charges Central Services Cost Allocation	1,015	1,015	1,015	1,015
549990	Other Current Charges Misc Expenses	0	0	0	4,895
Operating Total		13,407	28,438	28,438	24,510
Cost Center Expenditures Total		13,407	28,438	28,438	24,510



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

Fund: 1704 - Boardman MSTU for Street Lighting

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	3,863	3,275	3,275	3,275
361110	Interest Board	707	520	520	450
361132	Interest Tax Collector	25	0	0	0
379999	Less 5%	0	-190	-190	-187
399991	Balances Forward Cash Regular	11,943	11,751	11,751	12,815
Total		<u>16,538</u>	<u>15,356</u>	<u>15,356</u>	<u>16,353</u>



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

Fund: 1704 - Boardman MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
544	Boardman Street Lighting	3,941	15,356	15,356	16,353
Expenditure Summary 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 Tentative Budget

Fund: 1704 - Boardman MSTU for Street Lighting
Cost Center: 544 - Boardman Street Lighting

Organization Unit: Special Districts
Division: Street Lighting Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	85	85	93
543201	Utility Services Street Light	3,692	15,022	15,022	4,800
549185	Charges Central Services Cost Allocation	249	249	249	249
549990	Other Current Charges Misc Expenses	0	0	0	11,211
Operating Total		3,941	15,356	15,356	16,353
Cost Center Expenditures Total		3,941	15,356	15,356	16,353



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

Fund: 1705 - Hickory Hill MSTU for Street Lighting

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	2,423	2,520	2,520	2,520
361110	Interest Board	329	240	240	210
361132	Interest Tax Collector	11	0	0	0
379999	Less 5%	0	-138	-138	-137
399991	Balances Forward Cash Regular	5,253	5,548	5,548	5,543
Total		8,016	8,170	8,170	8,136



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

Fund: 1705 - Hickory Hill MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
545	Hickory Hill Subdivision Street Lighting	2,466	8,170	8,170	8,136
Expenditure Summary Total		<u>2,466</u>	<u>8,170</u>	<u>8,170</u>	<u>8,136</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1705 - Hickory Hill MSTU for Street Lighting
Cost Center: 545 - Hickory Hill Subdivision Street
Lighting

Organization Unit: Special Districts
Division: Street Lighting Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	50	50	0
543201	Utility Services Street Light	2,274	7,928	7,928	3,000
549185	Charges Central Services Cost Allocation	192	192	192	192
549990	Other Current Charges Misc Expenses	0	0	0	4,944
Operating Total		2,466	8,170	8,170	8,136
Cost Center Expenditures Total		2,466	8,170	8,170	8,136



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

Fund: 1706 - Churchill MSTU for Street Lighting

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	2,231	2,340	2,340	2,340
361110	Interest Board	440	330	330	260
361132	Interest Tax Collector	9	0	0	0
379999	Less 5%	0	-134	-134	-130
399991	Balances Forward Cash Regular	7,177	7,588	7,588	7,139
Total		9,857	10,124	10,124	9,609



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

Fund: 1706 - Churchill MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
546	Churchill Subdivision Street Lighting	2,484	10,124	10,124	9,609
Expenditure Summary Total		<u>2,484</u>	<u>10,124</u>	<u>10,124</u>	<u>9,609</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1706 - Churchill MSTU for Street Lighting
Cost Center: 546 - Churchill Subdivision Street
Lighting

Organization Unit: Special Districts
Division: Street Lighting Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	60	60	0
543201	Utility Services Street Light	2,306	9,886	9,886	3,145
549185	Charges Central Services Cost Allocation	178	178	178	178
549990	Other Current Charges Misc Expenses	0	0	0	6,286
Operating Total		2,484	10,124	10,124	9,609
Cost Center Expenditures Total		2,484	10,124	10,124	9,609



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

Fund: 1707 - Lake Weir Edgewater MSBU for Street Lighting

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	11,789	12,029	12,029	12,015
361110	Interest Board	7,154	5,300	5,300	4,700
361132	Interest Tax Collector	66	0	0	0
379999	Less 5%	0	-866	-866	-836
399991	Balances Forward Cash Regular	124,109	131,007	131,007	134,687
Total		143,118	147,470	147,470	150,566



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

Fund: 1707 - Lake Weir Edgewater MSBU for Street Lighting

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
547	Lake Weir Edgewater Street Lighting	12,546	147,470	147,470	150,566
Expenditure Summary Total		12,546	147,470	147,470	150,566



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1707 - Lake Weir Edgewater MSBU for Street
Lighting

Cost Center: 547 - Lake Weir Edgewater Street Lighting

Organization Unit: Special Districts

Division: Street Lighting Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	530	530	0
543201	Utility Services Street Light	11,632	146,026	146,026	17,385
549185	Charges Central Services Cost Allocation	914	914	914	913
549990	Other Current Charges Misc Expenses	0	0	0	132,268
Operating Total		12,546	147,470	147,470	150,566
Cost Center Expenditures Total		12,546	147,470	147,470	150,566



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

Fund: 1708 - Boulder Hill Subdivision MSTU for Street Lighting

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	1,544	1,650	1,650	1,600
361110	Interest Board	304	450	450	340
361132	Interest Tax Collector	6	0	0	0
379999	Less 5%	0	-106	-106	-97
399991	Balances Forward Cash Regular	10,010	11,141	11,141	11,533
Total		11,864	13,135	13,135	13,376



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

Fund: 1708 - Boulder Hill Subdivision MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
548	Boulder Hill Subdivision Street Lighting	1,244	13,135	13,135	13,376
Expenditure Summary Total		<u>1,244</u>	<u>13,135</u>	<u>13,135</u>	<u>13,376</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1708 - Boulder Hill Subdivision MSTU for Street
Lighting
Cost Center: 548 - Boulder Hill Subdivision Street
Lighting

Organization Unit: Special Districts

Division: Street Lighting Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	25	25	0
543201	Utility Services Street Light	1,119	12,985	12,985	1,518
549185	Charges Central Services Cost Allocation	125	125	125	122
549990	Other Current Charges Misc Expenses	0	0	0	11,736
Operating Total		1,244	13,135	13,135	13,376
Cost Center Expenditures Total		1,244	13,135	13,135	13,376



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

Fund: 1709 - Kingsland Whispering Pines MSBU Street Lighting

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325211	General Municipal Services	52,919	55,125	55,125	80,454
361110	Interest Board	1,479	900	900	670
361132	Interest Tax Collector	214	0	0	130
379999	Less 5%	0	-2,801	-2,801	-4,064
399991	Balances Forward Cash Regular	6,255	25,390	25,390	2,260
Total		60,867	78,614	78,614	79,450



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

Fund: 1709 - Kingsland Whispering Pines MSBU Street Lighting

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
549	Kingsland Whispering Pines Street Lighting	40,675	78,614	78,614	79,450
Expenditure Summary Total		<u>40,675</u>	<u>78,614</u>	<u>78,614</u>	<u>79,450</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 1709 - Kingsland Whispering Pines MSBU Street
Lighting
Cost Center: 549 - Kingsland Whispering Pines Street
Lighting

Organization Unit: Special Districts

Division: Street Lighting Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
542201	Postage and Freight	0	1,000	1,000	0
543201	Utility Services Street Light	39,973	74,057	74,057	75,642
549185	Charges Central Services Cost Allocation	702	3,557	3,557	3,808
Operating Total		40,675	78,614	78,614	79,450
Cost Center Expenditures Total		40,675	78,614	78,614	79,450



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

Fund: 2023 - Public Improvement Transportation Debt Service

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
312420	2nd Local Option Fuel Tax 5 Cents	4,133,645	4,130,577	4,130,577	4,130,233
379999	Less 5%	0	-206,529	-206,529	-206,512
399991	Balances Forward Cash Regular	3,420,135	2,803,257	2,803,257	2,803,258
Total		<u>7,553,780</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 Tentative Budget**

Fund: 2023 - Public Improvement Transportation Debt Service

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
762	Transportation Improvements 2nd 5 Cents	3,926,853	6,727,305	6,727,305	6,726,979
Expenditure Summary Total		<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 Tentative Budget

Fund: 2023 - Public Improvement Transportation Debt
Service
Cost Center: 762 - Transportation Improvements 2nd 5
Cents

Organization Unit: Debt Service

Division: Transportation Debt Service

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571101	Principal Bond Retirement	3,350,000	3,430,000	3,430,000	3,515,000
572101	Interest Bond Retirement	576,853	493,798	493,798	408,722
573101	Other Debt Service Costs	0	250	250	0
Debt Service Total		<u>3,926,853</u>	<u>3,924,048</u>	<u>3,924,048</u>	<u>3,923,722</u>
Non-Operating					
599401	Reserve for Debt Service	0	2,803,257	2,803,257	2,803,257
Non-Operating Total		<u>0</u>	<u>2,803,257</u>	<u>2,803,257</u>	<u>2,803,257</u>
Cost Center Expenditures Total		<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 Tentative Budget**

Fund: 2111 - Series 2012A Debt Service Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
361110	Interest Board	2,931	0	0	0
399991	Balances Forward Cash Regular	123,941	0	0	0
Total		<u>126,872</u>	<u>0</u>	<u>0</u>	<u>0</u>



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

Fund: 2111 - Series 2012A Debt Service Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
811	Series 2012A	126,871	0	0	0
Expenditure Summary Total		<u>126,871</u>	<u>0</u>	<u>0</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 2111 - Series 2012A Debt Service Fund
Cost Center: 811 - Series 2012A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Interfund Transfers					
591105	Budget Transfer to Transportation Fund	126,871	0	0	0
Interfund Transfers Total		126,871	0	0	0
Cost Center Expenditures Total		126,871	0	0	0



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

Fund: 2112 - Series 2013A Debt Service Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
361110	Interest Board	1,099	0	0	0
399991	Balances Forward Cash Regular	46,464	0	0	0
Total		47,563	0	0	0



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

Fund: 2112 - Series 2013A Debt Service Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
812	Series 2013A	47,563	0	0	0
Expenditure Summary Total		47,563	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 2112 - Series 2013A Debt Service Fund
Cost Center: 812 - Series 2013A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Interfund Transfers					
591105	Budget Transfer to Transportation Fund	47,563	0	0	0
Interfund Transfers Total		47,563	0	0	0
Cost Center Expenditures Total		47,563	0	0	0



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

Fund: 2113 - Series 2014A Debt Service Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325159	Principal Assessments	117,055	0	0	0
325160	Interest Assessments	5,224	0	0	0
361110	Interest Board	5,750	0	0	0
399991	Balances Forward Cash Regular	84,484	0	0	0
Total		212,513	0	0	0



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

Fund: 2113 - Series 2014A Debt Service Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
813	Series 2014A	144,944	0	0	0
Expenditure Summary Total		<u>144,944</u>	<u>0</u>	<u>0</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 2113 - Series 2014A Debt Service Fund
Cost Center: 813 - Series 2014A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571101	Principal Bond Retirement	140,777	0	0	0
572101	Interest Bond Retirement	4,167	0	0	0
Debt Service Total		144,944	0	0	0
Cost Center Expenditures Total		144,944	0	0	0



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

Fund: 2114 - Series 2015A Debt Service Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325159	Principal Assessments	30,542	20,837	20,837	0
325160	Interest Assessments	1,295	1,250	1,250	0
361110	Interest Board	1,654	51	51	0
379999	Less 5%	0	-1,108	-1,108	0
399991	Balances Forward Cash Regular	22,190	7,398	7,398	0
Total		55,681	28,428	28,428	0



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

Fund: 2114 - Series 2015A Debt Service Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
814	Series 2015A	28,427	28,428	28,428	0
Expenditure Summary Total		<u>28,427</u>	<u>28,428</u>	<u>28,428</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 2114 - Series 2015A Debt Service Fund
Cost Center: 814 - Series 2015A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571101	Principal Bond Retirement	26,905	27,656	27,656	0
572101	Interest Bond Retirement	1,522	772	772	0
Debt Service Total		28,427	28,428	28,428	0
Cost Center Expenditures Total		28,427	28,428	28,428	0



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

Fund: 2115 - Series 2016A Debt Service Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325159	Principal Assessments	117,123	46,196	46,196	0
325160	Interest Assessments	4,294	142	142	0
361110	Interest Board	3,513	50	50	0
379999	Less 5%	0	-2,320	-2,320	0
399991	Balances Forward Cash Regular	53,837	0	0	0
Total		178,767	44,068	44,068	0



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

Fund: 2115 - Series 2016A Debt Service Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
815	Series 2016A	125,029	44,068	44,068	0
Expenditure Summary 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 Tentative Budget

Fund: 2115 - Series 2016A Debt Service Fund
Cost Center: 815 - Series 2016A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571101	Principal Bond Retirement	120,800	42,315	42,315	0
572101	Interest Bond Retirement	4,229	1,753	1,753	0
Debt Service Total		125,029	44,068	44,068	0
Cost Center Expenditures Total		125,029	44,068	44,068	0



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

Fund: 2116 - Series 2017A Debt Service Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325159	Principal Assessments	163,076	88,895	88,895	73,248
325160	Interest Assessments	6,384	1,230	1,230	1,310
361110	Interest Board	4,634	700	700	550
379999	Less 5%	0	-4,542	-4,542	-3,756
399991	Balances Forward Cash Regular	71,662	24,854	24,854	0
Total		<u>245,756</u>	<u>111,137</u>	<u>111,137</u>	<u>71,352</u>



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

Fund: 2116 - Series 2017A Debt Service Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
816	Series 2017A	183,235	111,137	111,137	71,352
Expenditure Summary Total		<u>183,235</u>	<u>111,137</u>	<u>111,137</u>	<u>71,352</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 2116 - Series 2017A Debt Service Fund
Cost Center: 816 - Series 2017A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571101	Principal Bond Retirement	171,441	103,474	103,474	67,432
572101	Interest Bond Retirement	11,795	7,663	7,663	3,920
Debt Service Total		183,236	111,137	111,137	71,352
Cost Center Expenditures Total		183,236	111,137	111,137	71,352



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

Fund: 2117 - Series 2019A Debt Service Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325159	Principal Assessments	96,438	52,848	52,848	52,848
325160	Interest Assessments	3,952	1,000	1,000	1,000
361110	Interest Board	3,278	150	150	150
379999	Less 5%	0	-2,700	-2,700	-2,700
399991	Balances Forward Cash Regular	45,514	27,210	27,210	14,953
Total		<u>149,182</u>	<u>78,508</u>	<u>78,508</u>	<u>66,251</u>



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

Fund: 2117 - Series 2019A Debt Service Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
817	Series 2019A	98,382	78,508	78,508	66,251
Expenditure Summary Total		<u>98,382</u>	<u>78,508</u>	<u>78,508</u>	<u>66,251</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 2117 - Series 2019A Debt Service Fund
Cost Center: 817 - Series 2019A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571101	Principal Bond Retirement	86,673	69,052	69,052	59,786
572101	Interest Bond Retirement	11,709	9,456	9,456	6,465
Debt Service Total		98,382	78,508	78,508	66,251
Cost Center Expenditures Total		98,382	78,508	78,508	66,251



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

Fund: 2118 - Series 2021A Debt Service Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325159	Principal Assessments	204,620	167,461	167,461	154,298
325160	Interest Assessments	5,986	0	0	0
361110	Interest Board	11,045	0	0	0
379999	Less 5%	0	-8,373	-8,373	-7,715
399991	Balances Forward Cash Regular	255,520	0	0	0
Total		477,171	159,088	159,088	146,583



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

Fund: 2118 - Series 2021A Debt Service Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
818	Series 2021A	405,642	159,088	159,088	146,583
Expenditure Summary Total		<u>405,642</u>	<u>159,088</u>	<u>159,088</u>	<u>146,583</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 2118 - Series 2021A Debt Service Fund
Cost Center: 818 - Series 2021A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571101	Principal Bond Retirement	382,788	142,357	142,357	133,266
572101	Interest Bond Retirement	22,855	16,731	16,731	13,317
Debt Service Total		405,643	159,088	159,088	146,583
Cost Center Expenditures Total		405,643	159,088	159,088	146,583



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

Fund: 2119 - Series 2022A Debt Service Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325159	Principal Assessments	63,400	49,300	49,300	42,906
325160	Interest Assessments	1,960	0	0	0
361110	Interest Board	1,763	0	0	0
379999	Less 5%	0	-2,465	-2,465	-2,145
381349	From 2022A Capital Project Fund	28,359	0	0	0
399991	Balances Forward Cash Regular	18,823	0	0	0
Total		114,305	46,835	46,835	40,761



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

Fund: 2119 - Series 2022A Debt Service Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
819	Series 2022A	62,086	46,835	46,835	40,761
Expenditure Summary Total		<u>62,086</u>	<u>46,835</u>	<u>46,835</u>	<u>40,761</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 2119 - Series 2022A Debt Service Fund
Cost Center: 819 - Series 2022A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571101	Principal Bond Retirement	51,531	37,698	37,698	33,711
572101	Interest Bond Retirement	10,554	9,137	9,137	7,050
Debt Service Total		62,085	46,835	46,835	40,761
Cost Center Expenditures Total		62,085	46,835	46,835	40,761



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

Fund: 2120 - Series 2024A Debt Service Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325159	Principal Assessments	5,269	103,560	103,560	113,911
379999	Less 5%	0	-5,178	-5,178	-5,696
Total		<u>5,269</u>	<u>98,382</u>	<u>98,382</u>	<u>108,215</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 2120 - Series 2024A Debt Service Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
820	Series 2024A	0	98,382	98,382	108,215
Expenditure Summary Total		<u>0</u>	<u>98,382</u>	<u>98,382</u>	<u>108,215</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 2020 -
Cost Center: 820 - Series 2024A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571101	Principal Bond Retirement	0	77,506	77,506	80,830
572101	Interest Bond Retirement	0	20,876	20,876	27,385
Debt Service Total		0	98,382	98,382	108,215
Cost Center Expenditures Total		0	98,382	98,382	108,215



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

Fund: 2121 - Series 2024B Debt Service Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325159	Principal Assessments	19,687	153,773	153,773	174,729
361110	Interest Board	26	0	0	0
379999	Less 5%	0	-7,689	-7,689	-8,736
Total		<u>19,713</u>	<u>146,084</u>	<u>146,084</u>	<u>165,993</u>



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

Fund: 2121 - Series 2024B Debt Service Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
821	Series 2024B	0	146,084	146,084	165,993
Expenditure Summary Total		0	146,084	146,084	165,993



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 2121 - Series 2024B Debt Service Fund
Cost Center: 821 - Series 2024B

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Debt Service					
571101	Principal Bond Retirement	0	100,549	100,549	104,863
572101	Interest Bond Retirement	0	45,535	45,535	61,130
Debt Service Total		0	146,084	146,084	165,993
Cost Center Expenditures Total		0	146,084	146,084	165,993



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

Fund: 3011 - Parks Capital Project Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
361110	Interest Board	15,929	0	0	0
399991	Balances Forward Cash Regular	279,675	294,525	294,525	50,337
Total		<u>295,604</u>	<u>294,525</u>	<u>294,525</u>	<u>50,337</u>



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

Fund: 3011 - Parks Capital Project Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
716	Parks and Recreation Improvements	750	294,525	294,525	50,337
Expenditure Summary Total		750	294,525	294,525	50,337



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3011 - Parks Capital Project Fund
Cost Center: 716 - Parks and Recreation Improvements

Organization Unit: Capital Improvements
Division: Parks and Recreation Capital
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	0	100,000	100,000	0
563101	Improvements Other than Buildings	0	50,337	0	0
563102	Improvements CIP	750	144,188	194,525	50,337
Capital Total		750	294,525	294,525	50,337
Cost Center Expenditures Total		750	294,525	294,525	50,337



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3011 - Parks Capital Project Fund
Cost Center: 716 - Parks and Recreation Improvements

Organization Unit: Capital Improvements
Division: Parks and Recreation Capital
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563102 - Improvements CIP		
PRC000031	Heagy Burry Boat Ramp - CF	50,337
563102 - Improvements CIP Total		50,337



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

Fund: 3023 - Public Improvement Transportation Capital Projects

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
361110	Interest Board	33,662	0	0	0
399991	Balances Forward Cash Regular	589,835	623,339	623,339	561,805
Total		<u>623,497</u>	<u>623,339</u>	<u>623,339</u>	<u>561,805</u>



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

Fund: 3023 - Public Improvement Transportation Capital Projects

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
762	Transportation Improvements 2nd 5 Cents	0	623,339	623,339	561,805
Expenditure Summary Total		0	623,339	623,339	561,805



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3023 - Public Improvement Transportation
Capital Projects
Cost Center: 762 - Transportation Improvements 2nd 5
Cents

Organization Unit: Capital Improvements

Division: Transportation Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
561610	Land 2010 Transportation Bond	0	93,750	93,750	93,750
563610	Improvements 2010 Transportation Bond	0	529,589	529,589	468,055
Capital Total		0	623,339	623,339	561,805
Cost Center Expenditures Total		0	623,339	623,339	561,805



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3023 - Public Improvement Transportation
Capital Projects Fund
Cost Center: 762 - Transportation Improvements 2nd 5
Cents

Organization Unit: Capital Improvements

Division: Transportation Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
561610 - Land 2010 Transportation Bond		
TIP70100C NW / NE 35th St Phase 1B - CF		93,750
561610 - Land 2010 Transportation Bond Total		93,750
563610 - Improvements 2010 Transportation Bond		
TIP54100D SW 92nd Loop South Phase - CF		122,500
TIP54100E SE 92nd Loop North Phase - CF		345,555
563610 - Improvements 2010 Transportation Bond Total		468,055



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

Fund: 3031 - Infrastructure Surtax Capital Projects

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
312631	Infrastructure Surtax 2	69,273,957	18,218,681	18,218,681	0
312632	Infrastructure Surtax 3	0	0	51,000,000	65,585,438
361110	Interest Board	7,465,202	4,320,000	4,320,000	4,914,300
361310	Fair Value Adjustment for Investments	414,054	0	0	0
364041	Sale of Surplus Equipment	5,250	0	0	0
379999	Less 5%	0	-1,126,934	-1,126,934	-3,524,987
399991	Balances Forward Cash Regular	155,239,994	148,033,611	140,839,608	175,334,944
Total		<u>232,398,457</u>	<u>169,445,358</u>	<u>213,251,355</u>	<u>242,309,695</u>



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

Fund: 3031 - Infrastructure Surtax Capital Projects

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
731	Infrastructure Tax Animal Services	874,166	7,592,156	22,387,258	15,150,185
732	Infrastructure Tax Fire	6,623,741	16,813,000	17,701,260	20,704,838
733	Infrastructure Tax Medical Services	10,227,711	3,489,874	9,831,697	3,697,438
734	Infrastructure Tax Emergency Communications	12,476,376	6,321,358	3,237,664	615,695
735	Infrastructure Tax Sheriff Jail	1,293,066	6,335,253	7,639,195	7,007,682
736	Infrastructure Tax Sheriff Regular	997,334	9,769,137	11,648,737	17,057,984
737	Infrastructure Tax Sheriff Patrol	2,029,203	6,966,583	4,160,570	2,699,614
738	Infrastructure Tax Transportation	54,810,093	110,801,697	135,827,585	172,238,749
739	Infrastructure Tax Reserve	0	1,183,047	644,136	3,019,120
740	Infrastructure Tax Emergency Management	1,308	173,253	173,253	118,390
Expenditure Summary Total		89,332,998	169,445,358	213,251,355	242,309,695



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 731 - Infrastructure Tax Animal Services

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	874,166	7,592,156	22,387,258	15,150,185
	Capital Total	874,166	7,592,156	22,387,258	15,150,185
	Cost Center Expenditures Total	874,166	7,592,156	22,387,258	15,150,185



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 731 - Infrastructure Tax Animal Services

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
ASC000001 New Animal Center Construction - CF		15,150,185
562102 - Buildings CIP Total		<u>15,150,185</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 732 - Infrastructure Tax Fire

Organization Unit: Capital Improvements
Division: Fire Rescue and Ambulance Capital
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
561102	Land CIP	830,012	302,488	2,488	2,488
562102	Buildings CIP	2,954,516	12,562,748	14,045,503	16,654,876
563102	Improvements CIP	193,658	5,029	5,029	2,379
564101	Machinery and Equipment	2,645,555	3,942,735	3,648,240	4,045,095
Capital Total		6,623,741	16,813,000	17,701,260	20,704,838
Cost Center Expenditures Total		6,623,741	16,813,000	17,701,260	20,704,838



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 732 - Infrastructure Tax Fire

Organization Unit: Capital Improvements
Division: Fire Rescue and Ambulance Capital
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
561102 - Land CIP		
FRC000029 Fire Rescue Training Facility - CF		2,488
561102 - Land CIP Total		2,488
562102 - Buildings CIP		
FRC000023 Fire Station 24 Marion Oaks		7,000,000
FRC000014 Fire Station 2 Rebuild - CF		78,928
FRC000016 Fire Station HVAC Replace - CF		308,371
FRC000017 Fire Stations Roof Standardization - CF		146,506
FRC000020 Fire Station 11 Rebuild - CF		7,905,180
FRC000026 Fire Station 20 Golden Ocala Expansion - CF		1,033,337
FRC000029 Fire Rescue Training Facility - CF		182,554
562102 - Buildings CIP Total		16,654,876
563102 - Improvements CIP		
FRC000015 Fire Station 20 Parking Lot - CF		2,379
563102 - Improvements CIP Total		2,379
564101 - Machinery and Equipment		
STC0732VE Grass Truck - CF		121,449
STC0732VE Ladder - CF		579,898
STC0732VE Engine Replace		1,200,000
STC0732VE Grass Truck Replace		175,000
STC0732VE Tanker Replace		300,000
STC0732VE Service Vehicle Refurb		270,000
STC0732VE Engine Refurbish		800,000
STC0732SG Fire Safety Gear - CF		136,936
STC0732VE Engine - CF		461,812
564101 - Machinery and Equipment Total		4,045,095



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

**Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 733 - Infrastructure Tax Medical Services**

**Organization Unit: Capital Improvements
Division: Fire Rescue and Ambulance Capital**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
561102	Land CIP	0	0	726,000	2,164
562102	Buildings CIP	7,667,169	1,363,826	75,000	0
564101	Machinery and Equipment	2,560,542	2,126,048	9,030,697	3,695,274
Capital Total		10,227,711	3,489,874	9,831,697	3,697,438
Cost Center Expenditures Total		10,227,711	3,489,874	9,831,697	3,697,438



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 733 - Infrastructure Tax Medical Services

Organization Unit: Capital Improvements
Division: Fire Rescue and Ambulance Capital
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
561102 - Land CIP		
FRC000018 West EMS Station - CF		2,164
561102 - Land CIP Total		2,164
564101 - Machinery and Equipment		
STC0733VE Ambulance		2,375,000
STC0733VE Ambulance Refurbish		1,260,000
STC0733VE Ambulances - CF		60,274
564101 - Machinery and Equipment Total		3,695,274



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

**Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 734 - Infrastructure Tax Emergency
Communications**

**Organization Unit: Capital Improvements
Division: Public Safety Communications Capital**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	0	0	31,192	31,192
563102	Improvements CIP	3,115,328	5,312,882	2,197,553	466,815
564101	Machinery and Equipment	35,927	93,608	94,051	93,608
564102	Machinery and Equipment CIP	9,325,122	914,868	914,868	24,080
Capital Total		12,476,377	6,321,358	3,237,664	615,695
Cost Center Expenditures Total		12,476,377	6,321,358	3,237,664	615,695



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 734 - Infrastructure Tax Emergency
Communications

Organization Unit: Capital Improvements
Division: Public Safety Communications Capital

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2026 Tentative
Capital		
562102 - Buildings CIP		
PCC000003	Backup EOC - CF	31,192
562102 - Buildings CIP Total		31,192
563102 - Improvements CIP		
PCC000017	Radio Systems Tower Repair - CF	120,668
PCC000020	Tower Expansion - CF	346,147
563102 - Improvements CIP Total		466,815
564101 - Machinery and Equipment		
STC0734VE	Staff Vehicles - CF	62,108
STC0734CC	Emergency Communication Infrastructure Surtax - CF	31,500
564101 - Machinery and Equipment Total		93,608
564102 - Machinery and Equipment CIP		
PCC000004	Work Station Replacement - CF	24,080
564102 - Machinery and Equipment CIP Total		24,080



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 735 - Infrastructure Tax Sheriff Jail

Organization Unit: Capital Improvements
Division: Sheriff Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	698,372	4,007,386	5,353,054	5,084,415
563102	Improvements CIP	46,128	964,040	923,611	387,170
564101	Machinery and Equipment	548,566	1,363,827	1,362,530	1,536,097
Capital Total		1,293,066	6,335,253	7,639,195	7,007,682
Cost Center Expenditures Total		1,293,066	6,335,253	7,639,195	7,007,682



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 735 - Infrastructure Tax Sheriff Jail

Organization Unit: Capital Improvements
Division: Sheriff Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
SOC000023 MCSO Jail Boiler - CF		352,975
SOC000027 MCSO Jail E Through F Pods Window Sink - CF		42,845
SOC000029 MCSO Jail Paint and Seal Exterior G Pod - CF		25,000
SOC000031 MCSO Jail Cell Window Replacement Pods A Through D - CF		2,144,201
SOC000035 MCSO Jail Sewer Pipe E Through F Pods - CF		100,000
SOC000051 MCSO Jail Kitchen and Laundry Expansion - CF		396,741
SOC000056 Marion County Jail Expansion - CF		522,653
SOC000057 Jail Chillers and Pump - CF		1,500,000
562102 - Buildings CIP Total		5,084,415
563102 - Improvements CIP		
SOC000022 MCSO Jail Replace Booking Cabinets - CF		8,074
SOC000025 MCSO Domestic Waterline - CF		289,096
SOC000034 MCSO Jail Medical Pod Stainless Steel Sinks and Toilets - CF		90,000
563102 - Improvements CIP Total		387,170
564101 - Machinery and Equipment		
STC0735VE Sheriff Jail Vehicles Infrastructure Surtax		392,300
SOC000026 MCSO Washer - CF		80,000
STC0735IT IT Infrastructure - CF		5,344
STC0735VE Replacement Vehicles - CF		1,058,453
564101 - Machinery and Equipment Total		1,536,097



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 736 - Infrastructure Tax Sheriff Regular

Organization Unit: Capital Improvements
Division: Sheriff Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
562102	Buildings CIP	116,705	2,427,250	2,405,445	2,284,765
563102	Improvements CIP	15,410	4,714,775	6,367,595	6,314,023
564101	Machinery and Equipment	865,219	2,627,112	2,875,697	8,459,196
Capital Total		997,334	9,769,137	11,648,737	17,057,984
Cost Center Expenditures Total		997,334	9,769,137	11,648,737	17,057,984



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 736 - Infrastructure Tax Sheriff Regular

Organization Unit: Capital Improvements
Division: Sheriff Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
SOC000011 MCSO Operations Office Remodel - CF		2,278,895
SOC000037 MCSO Special Operations Hangar - CF		5,870
562102 - Buildings CIP Total		2,284,765
563102 - Improvements CIP		
SOC000036 MCSO Martel Phase 2 Driving Pad - CF		3,764,023
SOC000052 MCSO Hangar Renovation - CF		2,550,000
563102 - Improvements CIP Total		6,314,023
564101 - Machinery and Equipment		
STC0736IT Sheriff Regular Information Technology Infrastructure Surtax		716,200
STC0736SG Sheriff Regular Safety Gear Infrastructure Surtax		395,000
STC0736VE Sheriff Regular Vehicles Infrastructure Surtax		5,947,040
STC0736IT IT Infrastructure - CF		176,329
STC0736VE Replacement Vehicles - CF		1,224,627
564101 - Machinery and Equipment Total		8,459,196



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 737 - Infrastructure Tax Sheriff Patrol

Organization Unit: Capital Improvements
Division: Sheriff Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
563102	Improvements CIP	0	238,000	238,000	238,000
564101	Machinery and Equipment	2,029,203	6,728,583	3,922,570	2,461,614
Capital Total		2,029,203	6,966,583	4,160,570	2,699,614
Cost Center Expenditures Total		2,029,203	6,966,583	4,160,570	2,699,614



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 737 - Infrastructure Tax Sheriff Patrol

Organization Unit: Capital Improvements
Division: Sheriff Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563102 - Improvements CIP		
SOC000009 MCSO Demo Pave Old Evidence Building - CF		238,000
563102 - Improvements CIP Total		238,000
564101 - Machinery and Equipment		
STC0737AV AV Avaition - CF		14,326
STC0737SG Law Enforcement Safety Gear - CF		274,376
STC0737VE Replacement Vehicles - CF		2,172,912
564101 - Machinery and Equipment Total		2,461,614



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 738 - Infrastructure Tax Transportation

Organization Unit: Capital Improvements
Division: Transportation Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
561301	Land Acquisition Right of Way Easements	21,174,404	23,592,670	36,256,744	33,920,734
563220	Improvements Road and Bridge	33,635,689	87,209,027	99,570,841	138,318,015
Capital Total		<u>54,810,093</u>	<u>110,801,697</u>	<u>135,827,585</u>	<u>172,238,749</u>
Cost Center Expenditures Total		<u>54,810,093</u>	<u>110,801,697</u>	<u>135,827,585</u>	<u>172,238,749</u>



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

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 738 - Infrastructure Tax Transportation

Organization Unit: Capital Improvements
Division: Transportation Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
561301 - Land Acquisition Right of Way Easements		
STC073888 NW 44th Ave - CF		600,000
STC073889 SW 27th Ave at SW 66th St - CF		750,000
STC073893 SW 38th and 40th St Widening - CF		2,700,000
STC073894 NW and NE 35th St Ph 1B- CF		1,500,000
STC073893 SW 38TH/40TH ST Widening Infrastructure Surtax		2,200,000
STC073804 SW 49th and 40th Ave Ph1 - CF		747,063
STC073811 NW 49th and 35th St Ph 3B - CF		6,362,660
STC073812 NW 80th and 70th Ave - CF		7,369,079
STC073813 SW 49th Ave S Seg F - CF		969,405
STC073814 SW 49th Ave North - CF		180,695
STC073815 SW 80th Ave - CF		6,041,832
STC073865 Emerald Road Extension - CF		4,500,000
561301 - Land Acquisition Right of Way Easements Total		33,920,734
563220 - Improvements Road and Bridge		
STC073804 SW 49th and 40th Ave Ph1 - CF		8,472,903
STC073809 SW 49th and 40th Ave Ph 1A - CF		947,448
STC073811 NW 49th and 35th St Ph 3B - CF		25,523,090
STC073812 NW 80th and 70th Ave - CF		23,518,002
STC073813 SW 49th Ave Seg F - CF		5,877,233
STC073815 SW 80th Ave - CF		866,597
STC073831 Pavement Preservation - CF		1,000,000
STC073832 NW 44th Ave Resurfacing - CF		600,000
STC073833 NE 35th St and NE 60th Ct Resurfacing - CF		1,100,000
STC073834 Bridge 364012 and 364150 Repairs - CF		2,128,355
STC073815 SW 80th Ave Seg 1 Infrastructure Surtax		18,200,000
STC073865 Emerald Road Extension - CF		5,976,440
STC073868 NW 80th Ave at SR 40 - CF		6,127,938
STC073878 NW and NE 42nd St - CF		868,160
STC073884 NW HWY 320 - CF		2,055
STC073889 SW 27th Ave at SW 66th St Roundabout - CF		3,930,249
STC073890 Marion Oaks Manor Extension - CF		1,312,205
STC073894 NW and NE 35th St Ph 1B - CF		260,000
STC073897 CR 484 Widening Ph 1 - CF		1,200,000
STC073831 Pavement Preservation Infrastructure Surtax		1,250,000
STC073836 SW 80th Ave Seg 2 Infrastructure Surtax		1,300,000
STC073844 SE 113th St Rd Resurfacing Infrastructure Surtax		1,187,634
STC073847 SW 99th PL Resurfacing Infrastructure Surtax		778,252
STC073893 SW 38th/40th St Widening Infrastructure Surtax		25,034,000
STC073898 Signal Connectivity Upgrades Infrastructure Surtax		750,000
STC073801 NW 49th and 35th St Ph 2B - CF		107,454
563220 - Improvements Road and Bridge Total		138,318,015



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 739 - Infrastructure Tax Reserve

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Reserves					
599301	Reserve for Future Capital Outlay	0	1,183,047	644,136	3,019,120
Reserves Total		0	1,183,047	644,136	3,019,120
Cost Center Expenditures Total		0	1,183,047	644,136	3,019,120



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 740 - Infrastructure Tax Emergency
Management

Organization Unit: Capital Improvements
Division: Sheriff Capital Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
564101	Machinery and Equipment	1,308	173,253	173,253	118,390
	Capital Total	1,308	173,253	173,253	118,390
	Cost Center Expenditures Total	1,308	173,253	173,253	118,390



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3031 - Infrastructure Surtax Capital Projects
Cost Center: 740 - Infrastructure Tax Emergency
Management

Organization Unit: Capital Improvements
Division: Sheriff Capital Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
STC0740VE Emergency Management Replacement Vehicle Infrastructure Surtax		55,000
STC0740VE EM Replacement Vehicles - CF		63,390
564101 - Machinery and Equipment Total		118,390



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

Fund: 3119 - Series 2022A Capital Projects Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
361110	Interest Board	402	0	0	0
399991	Balances Forward Cash Regular	42,396	0	0	0
Total		42,798	0	0	0



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

Fund: 3119 - Series 2022A Capital Projects Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
819	Series 2022A	42,798	0	0	0
Expenditure Summary Total		<u>42,798</u>	<u>0</u>	<u>0</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3119 - Series 2022A Capital Projects Fund
Cost Center: 819 - Series 2022A

Organization Unit: Capital Improvements
Division: Road Assessment Program Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
549603	Refunds Assessments Other Charges	13,528	0	0	0
	Operating Total	13,528	0	0	0
Capital					
563400	Improvements Assessment Program	911	0	0	0
	Capital Total	911	0	0	0
Interfund Transfers					
591249	Budget Transfer to 2022A Debt Service Fund	28,359	0	0	0
	Interfund Transfers Total	28,359	0	0	0
	Cost Center Expenditures Total	42,798	0	0	0



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

Fund: 3120 - Series 2024A Capital Projects Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325159	Principal Assessments	409,852	416,160	416,160	0
361110	Interest Board	6,592	0	0	0
379999	Less 5%	0	-20,808	-20,808	0
384001	Bond Proceeds	895,179	943,152	943,152	0
399991	Balances Forward Cash Regular	0	0	0	106,509
Total		<u>1,311,623</u>	<u>1,338,504</u>	<u>1,338,504</u>	<u>106,509</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3120 - Series 2024A Capital Projects Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
820	Series 2024A	1,071,550	1,338,504	1,338,504	106,509
Expenditure Summary Total		<u>1,071,550</u>	<u>1,338,504</u>	<u>1,338,504</u>	<u>106,509</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3120 - Series 2024A Capital Projects Fund
Cost Center: 820 - Series 2024A

Organization Unit: Capital Improvements
Division: Road Assessment Program Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
563400	Improvements Assessment Program	1,060,891	1,338,504	1,338,504	106,509
	Capital Total	1,060,891	1,338,504	1,338,504	106,509
Debt Service					
573101	Other Debt Service Costs	10,659	0	0	0
	Debt Service Total	10,659	0	0	0
	Cost Center Expenditures Total	1,071,550	1,338,504	1,338,504	106,509



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3120 - Series 2024A Capital Projects Fund
Cost Center: 820 - Series 2024A

Organization Unit: Capital Improvements
Division: Road Assessment Program Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563400 - Improvements Assessment Program		
Road Improvements - CF		106,509
563400 - Improvements Assessment Program Total		<u>106,509</u>



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

Fund: 3121 - Series 2024B Capital Projects Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325159	Principal Assessments	400,741	406,569	406,569	0
361110	Interest Board	7,787	0	0	0
379999	Less 5%	0	-20,328	-20,328	0
384001	Bond Proceeds	2,018,033	2,057,303	2,057,303	0
Total		<u>2,426,561</u>	<u>2,443,544</u>	<u>2,443,544</u>	<u>0</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 3121 - Series 2024B Capital Projects Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
821	Series 2024B	849,697	2,443,544	2,443,544	0
Expenditure Summary 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 Tentative Budget

Fund: 3121 - Series 2024B Capital Projects Fund
Cost Center: 821 - Series 2024B

Organization Unit: Capital Improvements
Division: Road Assessment Program Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
563400	Improvements Assessment Program	838,959	2,443,544	2,443,544	0
Capital Total		838,959	2,443,544	2,443,544	0
Debt Service					
573101	Other Debt Service Costs	10,738	0	0	0
Debt Service Total		10,738	0	0	0
Cost Center Expenditures Total		849,697	2,443,544	2,443,544	0



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

Fund: 4010 - Solid Waste Disposal Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
325230	Solid Waste Disposal	13,565,106	14,224,674	14,224,674	36,614,178
329502	Non Assessed Permits	17,300	13,000	13,000	13,000
334391	Hazard Waste Collection	35,000	35,000	35,000	35,000
337390	Hazard Waste Collection	153,713	85,000	85,000	85,000
343401	Landfill Fees	5,235,664	5,200,000	5,200,000	7,500,000
343402	Recycling Fees	674,779	657,000	657,000	665,000
343403	Gas to Energy Sales	17,321	0	0	0
361110	Interest Board	3,573,160	2,438,000	2,438,000	2,170,000
361132	Interest Tax Collector	57,723	66,000	66,000	38,000
361310	Fair Value Adjustment for Investments	1,078,930	0	0	0
364041	Sale of Surplus Equipment	12,225	0	0	0
369910	Other	72	0	0	0
369920	Cash Over or Short	-592	0	0	0
379999	Less 5%	0	-1,135,934	-1,135,934	-2,356,009
399991	Balances Forward Cash Regular	64,527,119	44,504,088	44,504,088	41,482,784
Total		<u>88,947,520</u>	<u>66,086,828</u>	<u>66,086,828</u>	<u>86,246,953</u>



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

Fund: 4010 - Solid Waste Disposal Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
423	Solid Waste Disposal	13,576,711	53,435,826	53,435,826	71,982,970
425	Solid Waste Collection	4,897,316	7,687,217	7,687,217	7,813,911
427	Solid Waste Recycling	3,272,957	4,963,785	4,963,785	6,450,072
Expenditure Summary Total		<u>21,746,984</u>	<u>66,086,828</u>	<u>66,086,828</u>	<u>86,246,953</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 423 - Solid Waste Disposal

Organization Unit: Public Works
Division: Solid Waste

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	1,459,532	1,745,773	1,745,773	1,902,511
514101	Overtime	78,582	135,000	135,000	135,000
521101	FICA Taxes	109,032	143,675	143,675	155,635
522101	Retirement Contributions	216,120	264,563	264,563	293,799
522601	Pension Liability FRS	25,148	0	0	0
522602	Pension Liability HIS	3,404	0	0	0
523101	Health Insurance	291,376	384,024	384,024	414,718
523401	Life ADD LTD	9,550	11,728	11,728	12,781
524101	Workers Compensation	28,511	29,287	29,287	45,984
525101	Unemployment Compensation	3,426	0	0	0
526101	Other Post Employment Benefits	751	13,739	13,739	13,739
Personnel Total		2,225,432	2,727,789	2,727,789	2,974,167
Operating					
531109	Professional Services	492,127	818,000	808,000	677,800
534101	Contract Serv Other Misc	2,960,755	3,962,830	6,502,830	3,830,386
534108	Contract Serv Wells Fargo	3,533	4,500	4,500	6,240
534140	Contract Serv Out of County Disposal	3,106,409	3,407,220	3,407,220	3,541,517
534145	Contract Serv Hazardous Waste Grant	144,829	200,000	200,000	175,000
540101	Travel and Per Diem	9,169	13,800	13,800	7,800
541101	Communication Services	19,966	28,246	28,246	33,525
542201	Postage and Freight	261	1,060	1,060	750
543101	Utility Services Electric Water Sewer	78,362	108,800	108,800	102,800
543102	Utility Services Waste Disposal	1,606,824	1,967,400	2,152,400	2,032,672
544101	Rentals and Leases Equipment	18,315	101,500	101,500	102,000
545101	Insurance Premiums	252,682	267,451	267,451	281,703
546101	Repairs and Maint Bldgs and Grounds	310,840	522,000	522,000	335,420
546257	Repairs and Maint Fleet Management	444,256	200,000	250,000	220,000
546301	Repairs and Maint Equipment	13,812	140,500	140,500	22,500
546312	Repairs and Maint Computer Equipment	0	415	415	0
547101	Printing and Binding	2,521	2,250	2,250	2,250
548101	Promotional Activities	0	2,500	2,500	0
548145	Promo Act Hazard Waste Grant	4,488	6,250	6,250	4,900
549112	Other Current Charges Refunds	0	250	250	250
549185	Charges Central Services Cost Allocation	766,438	911,796	911,796	1,110,176
549201	Advertising Legal	0	2,000	2,000	2,000
549910	Long Term Landfill Closure Cost	-558,285	2,500,000	2,500,000	2,000,000
549911	Long Term Pollution Remediation	-114,470	0	0	0
549990	Other Current Charges Misc Expenses	126	750	750	750
551101	Office Supplies	13,782	13,850	13,850	5,000
552101	Gasoline Oil and Lubricants	129,426	201,584	151,584	166,700
552106	Computer Software	18,320	81,497	81,497	132,190
552107	Clothing and Wearing Apparel	10,074	15,500	15,500	15,100
552108	Operating Supplies	85,858	99,600	109,600	181,600
552116	Operating Supplies Computer Hardware	12,883	12,700	12,700	13,140
552119	Operating Supplies PPE	6,658	12,000	12,000	10,000
552257	Parts Vehicle and Equipment	10,696	100,000	100,000	100,000
554201	Dues and Memberships	1,446	2,430	2,430	2,585
555301	Training Materials and Supplies	16	1,500	1,500	500



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

Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 423 - Solid Waste Disposal

Organization Unit: Public Works
Division: Solid Waste

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
555501	Training and Education	7,509	15,275	15,275	11,750
559101	Depreciation	1,465,621	0	0	0
559901	Lease Amortization	3,834	0	0	0
559907	Subscription Amortization	19,836	0	0	0
Operating Total		11,348,917	15,725,454	18,450,454	15,129,004
Capital					
561101	Land	0	0	5,000	0
562101	Building Improvements	0	30,000	30,000	0
562102	Buildings CIP	0	0	0	4,700,000
563102	Improvements CIP	0	9,555,098	7,504,157	16,687,729
564101	Machinery and Equipment	0	471,720	503,855	1,013,035
568101	Intangible Software	0	0	100,000	100,000
568102	Intangible Software CIP	0	149,168	49,168	49,014
Capital Total		0	10,205,986	8,192,180	22,549,778
Debt Service					
572205	Interest Lease Agreements	215	0	0	0
572207	Interest Subscriptions	2,147	0	0	0
Debt Service Total		2,362	0	0	0
Reserves					
599302	Reserve for Capital Outlay	0	5,198,418	4,677,224	13,368,068
599304	Reserve for Future Land Purchase	0	6,489,331	6,484,331	6,988,233
599306	Reserve for Prepaid Landfill	0	13,088,848	12,903,848	10,973,720
Reserves Total		0	24,776,597	24,065,403	31,330,021
Cost Center Expenditures Total		13,576,711	53,435,826	53,435,826	71,982,970



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

Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 423 - Solid Waste Disposal

Organization Unit: Public Works
Division: Solid Waste

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
Current Positions						
11586	1027	Solid Waste Director	1.00	1.00	1.00	131,997
10015	1028	Assistant County Administrator	0.21	0.21	0.21	39,256
11425	1103	Solid Waste Operations Manager	1.00	1.00	0.00	0
11426	1139	Solid Waste Supervisor	1.00	1.00	1.00	69,119
11428	1139	Solid Waste Supervisor	1.00	1.00	0.00	0
11437	1139	Solid Waste Supervisor	1.00	1.00	1.00	64,335
11800	2070	Solid Waste Resources Liaison	1.00	1.00	1.00	65,583
11832	2072	Solid Waste Fiscal Manager	1.00	1.00	0.00	0
12030	3042	Business Technologist	0.00	1.00	1.00	53,207
11429	3043	Hazardous Waste Specialist	1.00	1.00	0.00	0
11430	3043	Hazardous Waste Specialist	1.00	1.00	0.00	0
11431	3043	Hazardous Waste Specialist	1.00	1.00	0.00	0
11432	3043	Hazardous Waste Specialist	1.00	1.00	0.00	0
11429	3044	Hazardous Waste Specialist	0.00	0.00	1.00	59,239
11430	3044	Hazardous Waste Specialist	0.00	0.00	1.00	65,021
11431	3044	Hazardous Waste Specialist	0.00	0.00	1.00	51,231
11432	3044	Hazardous Waste Specialist	0.00	0.00	1.00	63,752
10021	5085	Executive Coordinator	0.21	0.21	0.21	11,165
11433	6001	Accounting Specialist II	1.00	1.00	0.00	0
11434	6006	Administrative Staff Assistant	1.00	1.00	1.00	43,431
11435	6021	Staff Assistant IV	1.00	1.00	1.00	43,556
11438	6038	Scale Operations Specialist	1.00	1.00	0.00	0
11439	6038	Scale Operations Specialist	1.00	1.00	0.00	0
11440	6038	Scale Operations Specialist	1.00	1.00	0.00	0
11441	6038	Scale Operations Specialist	1.00	1.00	0.00	0
11442	6038	Scale Operations Specialist	1.00	1.00	0.00	0
11438	6043	Scale Operations Specialist	0.00	0.00	1.00	40,082
11439	6043	Scale Operations Specialist	0.00	0.00	1.00	40,477
11440	6043	Scale Operations Specialist	0.00	0.00	1.00	38,522
11441	6043	Scale Operations Specialist	0.00	0.00	1.00	46,156
11442	6043	Scale Operations Specialist	0.00	0.00	1.00	37,024
11831	6110	Administrative Manager	1.00	1.00	1.00	63,440
11444	7032	Solid Waste Operator	1.00	1.00	0.00	0
11445	7032	Solid Waste Operator	1.00	1.00	0.00	0
11446	7032	Solid Waste Operator	1.00	1.00	0.00	0
11447	7032	Solid Waste Operator	1.00	1.00	0.00	0
11448	7032	Solid Waste Operator	1.00	1.00	0.00	0
11449	7032	Solid Waste Operator	1.00	1.00	0.00	0
11450	7083	Building and Grounds Maintenance Technician I	1.00	1.00	0.00	0
11450	7100	Building and Grounds Maintenance Technician I	0.00	0.00	1.00	35,964
11444	7105	Solid Waste Operator	0.00	0.00	1.00	42,807
11445	7105	Solid Waste Operator	0.00	0.00	1.00	58,116
11446	7105	Solid Waste Operator	0.00	0.00	1.00	59,946
11447	7105	Solid Waste Operator	0.00	0.00	1.00	46,800
11448	7105	Solid Waste Operator	0.00	0.00	1.00	59,696
11449	7105	Solid Waste Operator	0.00	0.00	1.00	57,055



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

Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 423 - Solid Waste Disposal

Organization Unit: Public Works
Division: Solid Waste

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11451	8025	Hazardous Waste Spotter	1.00	1.00	0.00	0
11452	8025	Hazardous Waste Spotter	1.00	1.00	0.00	0
11451	8026	Hazardous Waste Spotter	0.00	0.00	1.00	46,884
11452	8026	Hazardous Waste Spotter	0.00	0.00	1.00	42,349
Current Positions Total			29.42	30.42	26.42	
Reclassified Positions						
11425	1030	Solid Waste Assistant Director	0.00	0.00	1.00	85,447
		Salary Impact \$20,258				
11428	2030	Solid Waste Project Manager	0.00	0.00	1.00	53,207
		Salary Impact \$3,473				
11470	7105	Solid Waste Operator	0.00	0.00	1.00	42,807
		Salary Impact \$2,079 Allocation				
		Change From 4010-425 To				
		4010-423				
11471	7105	Solid Waste Operator	0.00	0.00	1.00	42,807
		Salary Impact \$2,079 Allocation				
		Change From 4010-425 To				
		4010-423				
11433	8003	Solid Waste Service Technician	0.00	0.00	1.00	38,751
		Salary Impact \$5,615				
Reclassified Positions Total			0.00	0.00	5.00	
Salary and FTE Adjustments						
11832	2072	Solid Waste Fiscal Manager	0.00	0.00	1.00	72,676
		Salary Impact \$5,429 Paygrade				
		Change From 112 To 114				
Salary and FTE Adjustments						
Total			0.00	0.00	1.00	
Positions Total			29.42	30.42	32.42	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 423 - Solid Waste Disposal

Organization Unit: Public Works
Division: Solid Waste

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
SWC000051 New Relocation Scalehouse		3,200,000
SWC000055 Baseline Infrastructure Relocation		1,500,000
562102 - Buildings CIP Total		4,700,000
563102 - Improvements CIP		
SWC000044 Transfer Station Push Wall and Floor Repair		2,000,000
SWC000049 Phase 1 and 2 Engineering Expansion		1,500,000
SWC000052 Site Preparation for Expansion		6,000,000
SWC000044 Transfer Station Push Wall and Floor Repair - CF		2,978,432
SWC000047 Newton Groundwater Mitigation - CF		600,000
SWC000049 Baseline Landfill Site Improvements - CF		3,609,297
563102 - Improvements CIP Total		16,687,729
564101 - Machinery and Equipment		
Wheel Loader - Replacement for L-18		650,000
Telehandler - Replacement for LF-19		282,000
Tire Derimmer		30,000
Switches and Licenses for Wireless Access Points Upgrade		30,000
Network Switch 24 Port - CF		21,035
564101 - Machinery and Equipment Total		1,013,035
568101 - Intangible Software		
New Scale Software - CF		100,000
568101 - Intangible Software Total		100,000
568102 - Intangible Software CIP		
ESC000001 Enterprise Resource Planning Capital - CF		49,014
568102 - Intangible Software CIP Total		49,014



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

**Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 425 - Solid Waste Collection**

**Organization Unit: Public Works
Division: Solid Waste**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	1,536,445	1,877,995	1,877,995	1,806,020
513101	Other Salaries and Wages	46,714	30,000	30,000	40,000
514101	Overtime	106,525	205,000	205,000	205,000
521101	FICA Taxes	121,791	161,685	161,685	156,944
522101	Retirement Contributions	225,078	283,933	283,933	291,421
522601	Pension Liability FRS	26,190	0	0	0
522602	Pension Liability HIS	3,545	0	0	0
523101	Health Insurance	398,784	492,336	492,336	460,512
523401	Life ADD LTD	10,236	12,268	12,268	11,839
524101	Workers Compensation	37,793	39,585	39,585	52,038
526101	Other Post Employment Benefits	1,011	12,441	12,441	12,441
Personnel Total		2,514,112	3,115,243	3,115,243	3,036,215
Operating					
534101	Contract Serv Other Misc	705,310	1,167,300	1,167,300	928,080
540101	Travel and Per Diem	1,729	4,000	4,000	4,000
541101	Communication Services	7,282	15,078	15,078	11,725
542201	Postage and Freight	14	250	250	250
544101	Rentals and Leases Equipment	21,138	23,594	23,594	21,740
545101	Insurance Premiums	83,202	81,779	81,779	79,312
546101	Repairs and Maint Bldgs and Grounds	0	5,000	5,000	5,000
546257	Repairs and Maint Fleet Management	464,762	350,000	350,000	350,000
546301	Repairs and Maint Equipment	17	3,500	3,500	2,500
547101	Printing and Binding	875	1,600	2,600	1,600
548101	Promotional Activities	130,000	259,000	259,000	246,600
551101	Office Supplies	1,474	1,500	1,500	1,500
552101	Gasoline Oil and Lubricants	479,522	702,455	702,455	587,575
552106	Computer Software	7,983	29,840	29,840	33,200
552107	Clothing and Wearing Apparel	17,753	25,200	25,200	22,600
552108	Operating Supplies	44,362	76,340	76,340	77,500
552116	Operating Supplies Computer Hardware	6,248	6,000	6,000	4,690
552119	Operating Supplies PPE	26,803	30,000	29,000	25,000
552257	Parts Vehicle and Equipment	65,958	200,000	200,000	200,000
554201	Dues and Memberships	815	1,430	1,430	1,280
555501	Training and Education	6,968	10,000	10,000	12,350
559101	Depreciation	310,652	0	0	0
559907	Subscription Amortization	335	0	0	0
Operating Total		2,383,202	2,993,866	2,993,866	2,616,502
Capital					
564101	Machinery and Equipment	0	1,578,108	1,578,108	2,161,194
Capital Total		0	1,578,108	1,578,108	2,161,194
Cost Center Expenditures Total		4,897,314	7,687,217	7,687,217	7,813,911



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

**Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 425 - Solid Waste Collection**

**Organization Unit: Public Works
Division: Solid Waste**

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11443	1139	Solid Waste Supervisor	1.00	1.00	1.00	58,864
11453	1139	Solid Waste Supervisor	1.00	1.00	1.00	67,184
11454	1139	Solid Waste Supervisor	1.00	1.00	0.00	0
		Allocation Change From 4010-425 To 4010-427				
11455	4000	Code Enforcement Officer	1.00	1.00	1.00	47,008
11456	4000	Code Enforcement Officer	1.00	1.00	1.00	53,748
11801	4000	Code Enforcement Officer	1.00	1.00	1.00	43,701
11901	4000	Code Enforcement Officer	1.00	1.00	1.00	47,237
11457	6082	Solid Waste Dispatcher	1.00	1.00	1.00	41,392
11458	6082	Solid Waste Dispatcher	1.00	1.00	1.00	43,701
11802	7041	Solid Waste Semi Truck Driver	1.00	1.00	0.00	0
11803	7041	Solid Waste Semi Truck Driver	1.00	1.00	0.00	0
11806	7041	Solid Waste Semi Truck Driver	0.00	1.00	0.00	0
11807	7041	Solid Waste Semi Truck Driver	0.00	1.00	0.00	0
11802	7045	Solid Waste Semi Truck Driver	0.00	0.00	1.00	68,245
11803	7045	Solid Waste Semi Truck Driver	0.00	0.00	1.00	53,644
11806	7045	Solid Waste Semi Truck Driver	0.00	0.00	1.00	48,298
11807	7045	Solid Waste Semi Truck Driver	0.00	0.00	1.00	51,189
11459	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11460	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11461	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11462	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11463	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11464	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11465	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11466	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11467	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11468	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11469	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11470	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11471	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11472	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11473	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11804	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11805	7094	Solid Waste Collections Driver	1.00	1.00	0.00	0
11806	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11807	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11459	7106	Solid Waste Collections Driver	0.00	0.00	1.00	49,026
11460	7106	Solid Waste Collections Driver	0.00	0.00	1.00	48,007
11461	7106	Solid Waste Collections Driver	0.00	0.00	1.00	46,613
11462	7106	Solid Waste Collections Driver	0.00	0.00	1.00	53,020
11463	7106	Solid Waste Collections Driver	0.00	0.00	1.00	56,389
11464	7106	Solid Waste Collections Driver	0.00	0.00	1.00	42,786
11465	7106	Solid Waste Collections Driver	0.00	0.00	1.00	38,522
11466	7106	Solid Waste Collections Driver	0.00	0.00	1.00	43,618
11467	7106	Solid Waste Collections Driver	0.00	0.00	1.00	40,727
11468	7106	Solid Waste Collections Driver	0.00	0.00	1.00	38,522



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 425 - Solid Waste Collection

Organization Unit: Public Works
Division: Solid Waste

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11469	7106	Solid Waste Collections Driver	0.00	0.00	1.00	51,876
11472	7106	Solid Waste Collections Driver	0.00	0.00	1.00	51,480
11473	7106	Solid Waste Collections Driver	0.00	0.00	1.00	41,268
11804	7106	Solid Waste Collections Driver	0.00	0.00	1.00	41,538
11805	7106	Solid Waste Collections Driver	0.00	0.00	1.00	38,522
11849	8002	Solid Waste Service Technician	1.00	1.00	0.00	0
11849	8003	Solid Waste Service Technician	0.00	0.00	1.00	46,343
11808	8064	Solid Waste Litter Specialist	1.00	0.00	0.00	0
11809	8064	Solid Waste Litter Specialist	1.00	0.00	0.00	0
11474	8068	Litter Crew Leader	1.00	1.00	0.00	0
11475	8068	Litter Crew Leader	1.00	1.00	0.00	0
11476	8068	Litter Crew Leader	1.00	1.00	0.00	0
11477	8068	Litter Crew Leader	1.00	1.00	0.00	0
11478	8068	Litter Crew Leader	1.00	1.00	0.00	0
11479	8068	Litter Crew Leader	1.00	1.00	0.00	0
11808	8068	Litter Crew Leader	0.00	1.00	0.00	0
11809	8068	Litter Crew Leader	0.00	1.00	0.00	0
12031	8068	Litter Crew Leader	0.00	0.60	0.00	0
12032	8068	Litter Crew Leader	0.00	0.60	0.00	0
11474	8071	Litter Crew Leader	0.00	0.00	1.00	43,660
11475	8071	Litter Crew Leader	0.00	0.00	1.00	40,228
11476	8071	Litter Crew Leader	0.00	0.00	1.00	43,472
11477	8071	Litter Crew Leader	0.00	0.00	1.00	46,114
11478	8071	Litter Crew Leader	0.00	0.00	1.00	35,173
11479	8071	Litter Crew Leader	0.00	0.00	1.00	38,522
11808	8071	Litter Crew Leader	0.00	0.00	1.00	39,978
11809	8071	Litter Crew Leader	0.00	0.00	1.00	38,085
12031	8071	Litter Crew Leader	0.00	0.00	0.60	21,104
12032	8071	Litter Crew Leader	0.00	0.00	0.60	21,104
Current Positions Total			39.00	40.20	37.20	
Positions Total			39.00	40.20	37.20	



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

**Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 425 - Solid Waste Collection**

**Organization Unit: Public Works
Division: Solid Waste**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Grapple Truck - Replacement for GR-8		380,000
Roll Off Truck with Roll Off Trailer - CF		310,830
15 Passenger Van with Options - CF		54,419
Roll Off Truck (Qty 2) - CF		477,545
Roll Off Truck - Replacement for RO-2		285,000
Roll Off Trailer		110,000
Pickup Truck 1 ton 4x4 (Qty 3) - Replacements for LC-25, HW-11 and P-210		180,000
Pickup Truck 1/2 ton 4x4 - Replacement for P-114		55,000
Grapple Trailers (Qty 2) - Replacements for TL-80 and TL-99		150,000
18ft Trailers (Qty 3) - Replacements for TL-93, TL-94, TL-95		69,000
Kubotas (Qty 2) - Replacements for ATV-40 and ATV-41		64,400
Litter Vacuum		25,000
564101 - Machinery and Equipment Total		<u>2,161,194</u>



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

**Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 427 - Solid Waste Recycling**

**Organization Unit: Public Works
Division: Solid Waste**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	64,290	127,463	127,463	182,209
514101	Overtime	0	5,000	5,000	1,000
521101	FICA Taxes	4,611	10,136	10,136	14,020
522101	Retirement Contributions	8,694	18,056	18,056	25,707
522601	Pension Liability FRS	1,012	0	0	0
522602	Pension Liability HIS	137	0	0	0
523101	Health Insurance	12,624	25,248	25,248	38,376
523401	Life ADD LTD	410	856	856	1,225
524101	Workers Compensation	2,463	2,637	2,637	5,150
526101	Other Post Employment Benefits	33	3,245	3,245	3,245
Personnel Total		94,274	192,641	192,641	270,932
Operating					
534101	Contract Serv Other Misc	2,438,758	2,656,850	2,656,850	2,983,700
540101	Travel and Per Diem	0	500	500	750
541101	Communication Services	11,735	15,800	15,800	16,300
543101	Utility Services Electric Water Sewer	47,568	60,000	60,000	60,000
544301	Rentals and Leases Land	0	300	300	300
545101	Insurance Premiums	12,973	15,333	15,333	17,190
546101	Repairs and Maint Bldgs and Grounds	23,781	50,000	50,000	55,000
546257	Repairs and Maint Fleet Management	14,075	5,000	6,000	5,500
546301	Repairs and Maint Equipment	176,146	305,000	305,000	205,000
547101	Printing and Binding	1,480	1,500	2,500	6,500
548101	Promotional Activities	2,663	21,000	11,000	15,000
551101	Office Supplies	679	700	700	700
552101	Gasoline Oil and Lubricants	9,003	12,225	12,225	10,950
552106	Computer Software	193	450	450	300
552107	Clothing and Wearing Apparel	8,425	9,500	9,500	7,500
552108	Operating Supplies	53,606	70,360	75,360	70,400
552116	Operating Supplies Computer Hardware	207	2,470	2,470	1,000
552119	Operating Supplies PPE	6,829	7,000	10,000	7,000
552257	Parts Vehicle and Equipment	591	2,500	2,500	1,800
554201	Dues and Memberships	0	940	940	1,000
555501	Training and Education	50	1,250	1,250	1,250
559101	Depreciation	369,922	0	0	0
Operating Total		3,178,684	3,238,678	3,238,678	3,467,140
Capital					
563102	Improvements CIP	0	902,466	902,466	2,300,000
564101	Machinery and Equipment	0	630,000	630,000	412,000
Capital Total		0	1,532,466	1,532,466	2,712,000
Cost Center Expenditures Total		3,272,958	4,963,785	4,963,785	6,450,072



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 427 - Solid Waste Recycling

Organization Unit: Public Works
Division: Solid Waste

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11480	1139	Solid Waste Supervisor	1.00	1.00	1.00	62,754
11481	1139	Solid Waste Supervisor	1.00	1.00	1.00	61,028
Current Positions Total			2.00	2.00	2.00	
Salary and FTE Adjustments						
11454	1139	Solid Waste Supervisor Allocation Change From 4010-425 To 4010-427	0.00	0.00	1.00	49,733
Salary and FTE Adjustments Total			0.00	0.00	1.00	
Positions Total			2.00	2.00	3.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4010 - Solid Waste Disposal Fund
Cost Center: 427 - Solid Waste Recycling

Organization Unit: Public Works
Division: Solid Waste

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563102 - Improvements CIP		
SWC000048 Recycle Center Improvements		1,500,000
SOC000048 Recycle Center Improvements - CF		800,000
563102 - Improvements CIP Total		2,300,000
564101 - Machinery and Equipment		
Stationary Compactors - Replacements		160,000
Roll Off Boxes and Compactor Containers - Replacements		252,000
564101 - Machinery and Equipment Total		412,000



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

Fund: 4520 - Marion County Utility Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
331514	Coronavirus SLFRF ARPA	1,222,012	0	0	1,658,487
334310	Water Management Protection	0	0	2,021,879	0
334313	Water Protect Sustain Program	0	4,294,698	7,603,125	7,260,000
334314	Florida Springs Grant Program	1,595,733	6,000,000	6,534,698	5,449,684
334395	Florida Job Growth	0	0	1,003,507	0
337319	SJRWMD Reimbursement	689	0	0	0
337340	WRWSA Water Supply Funding	2,928	0	0	0
337345	FDOT Reimbursement	1,473,134	245,027	234,370	0
343301	Water Service Fees	18,984,778	18,940,000	18,940,000	21,738,700
343302	Water Connection Fees	6,704,127	1,746,000	1,746,000	2,498,000
343501	Sewer Service Fees	16,047,290	16,884,000	16,884,000	17,707,900
343502	Sewer Connection Fees	11,018,525	2,428,000	2,428,000	2,127,000
343601	Plan Review Fees	16,330	12,000	12,000	17,100
343602	Bad Debt Writeoff Fees	-267,459	0	0	0
361110	Interest Board	3,656,071	2,550,000	2,550,000	2,780,200
361199	Interest Leases	67,629	0	0	0
361310	Fair Value Adjustment for Investments	720,189	0	0	0
362010	County Owned Property Rent	230,210	0	0	0
362020	Tower Lease Rent	3,177	250,000	250,000	260,000
364041	Sale of Surplus Equipment	17,734	0	0	0
369030	Refund of Prior Year Exp	3,650	0	0	0
369910	Other	2,796,150	3,360,000	3,360,000	3,266,000
369920	Cash Over or Short	-494	0	0	0
379999	Less 5%	0	-2,308,500	-2,308,500	-2,519,745
381001	From General Fund	14,875	0	0	0
389401	Contributed Assets	12,961,298	0	0	0
389801	Capital Contributions	983,449	0	0	0
399991	Balances Forward Cash Regular	179,757,436	95,962,196	96,732,856	100,982,990
Total		<u>258,009,461</u>	<u>150,363,421</u>	<u>157,991,935</u>	<u>163,226,316</u>



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

Fund: 4520 - Marion County Utility Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
440	Utilities Management	17,462,817	42,292,146	40,850,321	53,372,973
442	Utilities Water System	7,653,670	8,923,048	9,773,285	9,946,948
445	Utilities Wastewater System	6,948,969	8,236,329	8,589,125	8,472,141
448	Utilities Capital Construction	7,753,077	90,911,898	98,779,204	91,434,254
Expenditure Summary Total		<u>39,818,533</u>	<u>150,363,421</u>	<u>157,991,935</u>	<u>163,226,316</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 440 - Utilities Management

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	2,403,005	2,959,224	2,605,724	3,339,603
514101	Overtime	18,915	12,146	55,646	36,200
521101	FICA Taxes	175,396	227,117	202,117	258,030
522101	Retirement Contributions	347,218	426,558	406,558	496,000
522601	Pension Liability FRS	40,060	0	0	0
522602	Pension Liability HIS	5,423	0	0	0
523101	Health Insurance	426,803	586,260	481,260	658,022
523401	Life ADD LTD	15,356	19,554	19,554	22,434
524101	Workers Compensation	8,977	10,986	10,986	17,367
525101	Unemployment Compensation	855	0	0	0
526101	Other Post Employment Benefits	1,001	9,300	9,300	9,300
Personnel Total		3,443,009	4,251,145	3,791,145	4,836,956
Operating					
531109	Professional Services	434,777	77,000	127,000	137,000
534101	Contract Serv Other Misc	114,694	145,934	170,934	147,364
534108	Contract Serv Wells Fargo	3,541	3,660	4,060	4,160
540101	Travel and Per Diem	6,137	10,560	10,560	12,235
541101	Communication Services	68,004	92,830	93,030	87,125
542201	Postage and Freight	295,100	293,140	333,140	333,248
543101	Utility Services Electric Water Sewer	19,583	23,796	23,796	23,796
544101	Rentals and Leases Equipment	11,733	48,416	38,416	32,206
544301	Rentals and Leases Land	7,543	12,352	12,352	12,352
545101	Insurance Premiums	1,055,255	1,151,205	1,151,205	1,200,204
546101	Repairs and Maint Bldgs and Grounds	29,631	17,004	23,504	17,124
546257	Repairs and Maint Fleet Management	16,481	10,000	21,800	11,200
546301	Repairs and Maint Equipment	7,581	12,442	8,942	17,585
547101	Printing and Binding	14,001	18,284	18,284	20,175
549112	Other Current Charges Refunds	1,172,689	424,340	311,840	312,040
549185	Charges Central Services Cost Allocation	948,796	1,220,823	1,220,823	1,320,799
549201	Advertising Legal	0	600	600	600
549990	Other Current Charges Misc Expenses	21,892	28,884	22,884	27,070
551101	Office Supplies	14,398	19,300	19,300	17,100
552101	Gasoline Oil and Lubricants	35,644	51,344	40,844	48,732
552106	Computer Software	51,388	395,993	393,493	358,101
552107	Clothing and Wearing Apparel	3,209	6,018	6,018	7,798
552108	Operating Supplies	21,192	30,828	30,828	39,164
552116	Operating Supplies Computer Hardware	26,200	22,180	34,180	8,655
552119	Operating Supplies PPE	16	1,750	1,750	1,750
552257	Parts Vehicle and Equipment	3,449	5,000	5,000	5,000
554101	Books Publications and Subscriptions	0	0	0	500
554201	Dues and Memberships	10,953	17,302	17,302	16,092
555501	Training and Education	5,950	9,285	9,285	8,175
559101	Depreciation	8,109,390	0	0	0
559901	Lease Amortization	9,446	0	0	0
559907	Subscription Amortization	135,818	0	0	0
Operating Total		12,654,491	4,150,270	4,151,170	4,227,350



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 440 - Utilities Management

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Capital					
564101	Machinery and Equipment	0	124,471	80,471	134,006
	Capital Total	0	124,471	80,471	134,006
Debt Service					
571101	Principal Bond Retirement	0	3,895,000	3,895,000	3,960,000
571301	Principal Loans	0	2,546,695	2,546,695	2,624,943
572101	Interest Bond Retirement	756,480	702,264	702,264	631,456
572205	Interest Lease Agreements	286	0	0	0
572207	Interest Subscriptions	13,810	0	0	0
572301	Interest Loans	371,131	356,707	356,707	325,465
573101	Other Debt Service Costs	223,614	0	0	0
	Debt Service Total	1,365,321	7,500,666	7,500,666	7,541,864
Reserves					
599301	Reserve for Future Capital Outlay	0	26,265,594	25,326,869	36,632,797
	Reserves Total	0	26,265,594	25,326,869	36,632,797
	Cost Center Expenditures Total	17,462,821	42,292,146	40,850,321	53,372,973



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

**Fund: 4520 - Marion County Utility Fund
Cost Center: 440 - Utilities Management**

**Organization Unit: Public Works
Division: Utilities**

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
10015	1028	Assistant County Administrator	0.22	0.22	0.22	41,125
11482	1037	Utilities Director	1.00	1.00	1.00	164,799
11947	1109	Utilities Training Manager	1.00	1.00	1.00	83,242
11494	1132	Utilities Administrative Manager	1.00	1.00	1.00	80,600
11483	1215	Utilities Deputy Director	1.00	1.00	0.00	0
11490	1218	Utilities Assistant Director	0.00	0.00	1.00	91,167
11948	1281	Utilities Engineering Manager	1.00	1.00	0.00	0
11484	1290	Utilities Business Manager	1.00	1.00	1.00	100,901
11485	2043	Utilities Development Review Officer	1.00	1.00	1.00	49,733
11846	2060	Utilities Project Manager	1.00	1.00	1.00	61,610
11491	2073	Utilities Fiscal Manager	1.00	1.00	1.00	90,501
12033	2085	Development Review Supervisor	0.00	1.00	1.00	79,519
11486	2301	Mapping and Asset Specialist	1.00	1.00	1.00	76,232
11487	2302	Engineer	1.00	1.00	0.00	0
11488	2302	Engineer	1.00	1.00	0.00	0
11489	2302	Engineer	1.00	1.00	0.00	0
11509	3100	Utilities Construction Officer	1.00	1.00	0.00	0
11490	3164	Utilities Construction Manager	1.00	1.00	0.00	0
11509	3164	Utilities Construction Manager	0.00	0.00	1.00	65,188
11902	3205	Utilities Business Technologist	0.60	0.60	0.00	0
11520	3212	Utilities Geographic Information System Technician	0.00	1.00	0.00	0
11520	3214	Utilities Geographic Information System Technician	0.00	0.00	1.00	45,490
11847	5020	Purchasing and Inventory Coordinator	1.00	1.00	1.00	42,224
11493	5058	Senior Purchasing and Inventory Coordinator	1.00	1.00	1.00	55,620
10021	5085	Executive Coordinator	0.22	0.22	0.22	11,697
11436	6021	Staff Assistant IV	1.00	1.00	1.00	41,850
11495	6021	Staff Assistant IV	1.00	1.00	1.00	58,864
11512	6023	Staff Assistant III	1.00	1.00	1.00	47,112
11949	6054	Utilities Customer Service Coordinator	1.00	1.00	1.00	65,957
11496	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	54,101
11497	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	54,538
11498	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	54,600
11499	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	48,714
11500	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	55,661
11501	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	45,677



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 440 - Utilities Management

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11502	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	45,261
11503	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	55,620
11504	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	41,039
11505	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	55,869
11757	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	54,996
11758	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	47,279
11843	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	39,084
11844	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	39,084
11506	6058	Utilities Billing and Account Supervisor	1.00	1.00	1.00	71,552
11907	7059	Utilities Construction Technician	1.00	1.00	0.00	0
11908	7059	Utilities Construction Technician	1.00	1.00	0.00	0
11909	7059	Utilities Construction Technician	1.00	1.00	0.00	0
11905	7080	Utilities Construction Equipment Operator	1.00	1.00	0.00	0
11507	7089	Utilities Construction Inspector	1.00	1.00	0.00	0
11508	7089	Utilities Construction Inspector	1.00	1.00	0.00	0
11776	7089	Utilities Construction Inspector	1.00	1.00	0.00	0
11906	7095	Utilities Construction Foreman	1.00	1.00	1.00	69,868
11507	7109	Utilities Construction Inspector	0.00	0.00	1.00	37,024
11508	7109	Utilities Construction Inspector	0.00	0.00	1.00	46,551
11776	7109	Utilities Construction Inspector	0.00	0.00	1.00	48,735
Current Positions Total			45.04	47.04	37.44	
New Positions						
26111	6056	Utilities Billing and Account Specialist	0.00	0.00	1.00	37,940
26106	6061	Utilities Senior Billing and Account Supervisor	0.00	0.00	1.00	69,472
26107	7078	Construction Coordinator	0.00	0.00	1.00	49,733
26110	7109	Utilities Construction Inspector	0.00	0.00	1.00	33,447
New Positions Total			0.00	0.00	4.00	
Reclassified Positions						
11948	1280	Utilities Assistant Director of Engineering Salary Impact \$15,122	0.00	0.00	1.00	100,568
11905	7115	Utilities Construction Crew Leader Salary Impact \$0	0.00	0.00	1.00	53,748



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 440 - Utilities Management

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
			Positions			
Reclassified Positions Total			0.00	0.00	2.00	
Salary and FTE Adjustments						
11483	1215	Utilities Deputy Director Salary Impact \$0 Paygrade Change From 119 To 121	0.00	0.00	1.00	115,607
11487	2302	Engineer Salary Impact \$8,820 Paygrade Change From 113-117 To 115-119	0.00	0.00	1.00	69,743
11488	2302	Engineer Salary Impact \$8,820 Paygrade Change From 113-117 To 115-119	0.00	0.00	1.00	69,743
11489	2302	Engineer Salary Impact \$8,820 Paygrade Change From 113-117 To 115-119	0.00	0.00	1.00	69,743
11902	3205	Utilities Business Technologist Salary Impact \$3,398 Fte Increase From 0.60 To 1.00	0.00	0.00	1.00	53,206
11907	7108	Utilities Construction Technician Salary Impact \$561 Paygrade Change From 205-209 To 207-11	0.00	0.00	1.00	46,884
11908	7108	Utilities Construction Technician Salary Impact \$1,289 Pay Grade Change From 205-209 To 207-211	0.00	0.00	1.00	42,807
11909	7108	Utilities Construction Technician Salary Impact -\$479 Pay Grade Change From 205-209 To 207-211	0.00	0.00	1.00	38,751
Salary and FTE Adjustments Total			0.00	0.00	8.00	
Positions Total			45.04	47.04	51.44	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 440 - Utilities Management

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
Pickup Truck 3/4 ton 4x4		60,456
Deck-over Trailer for Inventory Staff		8,492
Plotter for Engineering Department - Replacement		12,000
Pickup Truck 1/2 ton 4x4		53,058
564101 - Machinery and Equipment Total		134,006



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 442 - Utilities Water System

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	2,140,311	2,483,858	2,389,858	2,831,360
514101	Overtime	251,747	154,000	293,000	167,800
521101	FICA Taxes	174,026	201,846	201,846	229,475
522101	Retirement Contributions	346,144	379,382	379,382	441,921
522601	Pension Liability FRS	39,845	0	0	0
522602	Pension Liability HIS	5,393	0	0	0
523101	Health Insurance	495,518	605,952	570,952	652,392
523401	Life ADD LTD	14,242	16,691	16,691	19,029
524101	Workers Compensation	32,633	34,817	34,817	51,549
525101	Unemployment Compensation	3,300	0	0	0
526101	Other Post Employment Benefits	1,615	18,387	18,387	18,387
Personnel Total		3,504,774	3,894,933	3,904,933	4,411,913
Operating					
531109	Professional Services	0	165,500	191,000	325,000
534101	Contract Serv Other Misc	501,513	489,898	664,898	622,257
540101	Travel and Per Diem	1,552	6,965	6,365	6,060
541101	Communication Services	51,008	72,308	57,308	66,607
542201	Postage and Freight	0	120	320	220
543101	Utility Services Electric Water Sewer	1,216,519	1,066,680	1,566,680	1,587,180
544101	Rentals and Leases Equipment	30,822	8,418	8,418	11,848
546101	Repairs and Maint Bldgs and Grounds	123,955	205,300	95,300	109,803
546105	Repairs and Maint Mains and Lines	231,423	250,000	215,000	199,970
546257	Repairs and Maint Fleet Management	170,038	80,000	179,500	113,525
546301	Repairs and Maint Equipment	511,467	471,790	561,790	532,140
548101	Promotional Activities	5,855	11,013	11,013	18,000
552101	Gasoline Oil and Lubricants	185,231	215,133	225,133	200,495
552106	Computer Software	15,988	28,268	29,018	35,008
552107	Clothing and Wearing Apparel	14,681	27,224	27,224	31,624
552108	Operating Supplies	873,535	863,028	883,028	948,426
552116	Operating Supplies Computer Hardware	5,100	5,225	5,725	7,990
552119	Operating Supplies PPE	7,292	17,114	12,114	10,149
552257	Parts Vehicle and Equipment	19,096	40,000	19,250	33,411
554101	Books Publications and Subscriptions	0	660	660	660
554201	Dues and Memberships	0	3,224	3,224	1,774
555301	Training Materials and Supplies	0	400	400	400
555501	Training and Education	7,394	19,975	19,975	20,125
559101	Depreciation	175,285	0	0	0
559901	Lease Amortization	1,106	0	0	0
Operating Total		4,148,860	4,048,243	4,783,343	4,882,672
Capital					
563101	Improvements Other than Buildings	0	0	183,725	190,000
564101	Machinery and Equipment	0	979,872	901,284	462,363
Capital Total		0	979,872	1,085,009	652,363
Debt Service					
572205	Interest Lease Agreements	35	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 442 - Utilities Water System

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
	Debt Service Total	<u>35</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Cost Center Expenditures Total	<u>7,653,669</u>	<u>8,923,048</u>	<u>9,773,285</u>	<u>9,946,948</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 442 - Utilities Water System

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11511	1218	Utilities Assistant Director	0.00	0.00	1.00	81,932
11510	3101	Utilities CMMS Technician	1.00	1.00	1.00	62,255
11511	3167	Utilities Maintenance Manager	1.00	1.00	0.00	0
11520	3212	Utilities Geographic Information System Technician	1.00	0.00	0.00	0
11513	7060	Utilities Plant Technician	1.00	1.00	0.00	0
11514	7060	Utilities Plant Technician	1.00	1.00	0.00	0
11764	7060	Utilities Plant Technician	1.00	1.00	0.00	0
11539	7073	Utilities Operations Supervisor	1.00	1.00	1.00	78,084
11845	7073	Utilities Operations Supervisor	1.00	1.00	1.00	69,743
11515	7074	Utilities Field Technician	1.00	1.00	0.00	0
11516	7074	Utilities Field Technician	1.00	1.00	0.00	0
11517	7074	Utilities Field Technician	1.00	1.00	0.00	0
11518	7074	Utilities Field Technician	1.00	1.00	0.00	0
11521	7074	Utilities Field Technician	1.00	1.00	0.00	0
11522	7074	Utilities Field Technician	1.00	1.00	0.00	0
11523	7074	Utilities Field Technician	1.00	1.00	0.00	0
11525	7074	Utilities Field Technician	1.00	1.00	0.00	0
11526	7074	Utilities Field Technician	1.00	1.00	0.00	0
11527	7074	Utilities Field Technician	1.00	1.00	0.00	0
11528	7074	Utilities Field Technician	1.00	1.00	0.00	0
11529	7074	Utilities Field Technician	1.00	1.00	0.00	0
11530	7074	Utilities Field Technician	1.00	1.00	0.00	0
11531	7074	Utilities Field Technician	1.00	1.00	0.00	0
11532	7074	Utilities Field Technician	1.00	1.00	0.00	0
11533	7074	Utilities Field Technician	1.00	1.00	0.00	0
11534	7074	Utilities Field Technician	1.00	1.00	0.00	0
11535	7074	Utilities Field Technician	1.00	1.00	0.00	0
11537	7074	Utilities Field Technician	1.00	1.00	0.00	0
11723	7074	Utilities Field Technician	1.00	1.00	0.00	0
11724	7074	Utilities Field Technician	1.00	1.00	0.00	0
11759	7074	Utilities Field Technician	1.00	1.00	0.00	0
11760	7074	Utilities Field Technician	1.00	1.00	0.00	0
11761	7074	Utilities Field Technician	1.00	1.00	0.00	0
12034	7074	Utilities Field Technician	0.00	1.00	0.00	0
11540	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11541	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11542	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11543	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11544	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11545	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11546	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11547	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11549	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11763	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11550	7085	Utilities Maintenance Supervisor	1.00	1.00	1.00	70,596
11551	7085	Utilities Maintenance Supervisor	1.00	1.00	1.00	75,109



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 442 - Utilities Water System

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11553	7091	Cross Connection PreTreatment Coordinator	1.00	1.00	1.00	54,351
11552	7098	Utilities Field Services Supervisor	1.00	1.00	1.00	65,188
11515	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11516	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11517	7110	Utilities Field Technician	0.00	0.00	1.00	46,884
11518	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11521	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11522	7110	Utilities Field Technician	0.00	0.00	1.00	46,884
11523	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11525	7110	Utilities Field Technician	0.00	0.00	1.00	51,605
11526	7110	Utilities Field Technician	0.00	0.00	1.00	50,628
11527	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11528	7110	Utilities Field Technician	0.00	0.00	1.00	58,261
11529	7110	Utilities Field Technician	0.00	0.00	1.00	46,884
11530	7110	Utilities Field Technician	0.00	0.00	1.00	58,823
11531	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11532	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11533	7110	Utilities Field Technician	0.00	0.00	1.00	55,495
11534	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11535	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11537	7110	Utilities Field Technician	0.00	0.00	1.00	62,567
11723	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11724	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11759	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11760	7110	Utilities Field Technician	0.00	0.00	1.00	42,807
11761	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
12034	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11540	7112	Utilities Plant Operator	0.00	0.00	1.00	62,442
11541	7112	Utilities Plant Operator	0.00	0.00	1.00	42,807
11542	7112	Utilities Plant Operator	0.00	0.00	1.00	53,644
11543	7112	Utilities Plant Operator	0.00	0.00	1.00	54,268
11544	7112	Utilities Plant Operator	0.00	0.00	1.00	38,751
11545	7112	Utilities Plant Operator	0.00	0.00	1.00	42,807
11546	7112	Utilities Plant Operator	0.00	0.00	1.00	64,231
11547	7112	Utilities Plant Operator	0.00	0.00	1.00	59,239
11549	7112	Utilities Plant Operator	0.00	0.00	1.00	59,780
11763	7112	Utilities Plant Operator	0.00	0.00	1.00	53,061
11513	7113	Utilities Plant Technician	0.00	0.00	1.00	60,050
11514	7113	Utilities Plant Technician	0.00	0.00	1.00	57,450
11764	7113	Utilities Plant Technician	0.00	0.00	1.00	52,500
11554	7132	Utilities Industrial Electrician	1.00	1.00	0.00	0
11555	7132	Utilities Industrial Electrician	1.00	1.00	0.00	0
11554	7133	Utilities Industrial Electrician	0.00	0.00	1.00	69,140
11555	7133	Utilities Industrial Electrician	0.00	0.00	1.00	80,164
Current Positions Total			48.00	48.00	48.00	
New Positions						
26105	2046	Environmental Comp Officer	0.00	0.00	1.00	56,930



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 442 - Utilities Water System

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
			FY 2024	FY 2025	FY 2026	FY 2026
Position	Class #	Position Description	Adopted	Adopted	Tentative	Tentative
Positions						
26108	7114	Utilities Meter Technician	0.00	0.00	1.00	32,324
26109	7114	Utilities Meter Technician	0.00	0.00	1.00	32,324
New Positions Total			0.00	0.00	3.00	
Positions Total			48.00	48.00	51.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 442 - Utilities Water System

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563101 - Improvements Other than Buildings		
Generators (Qty 5) - County match for FEMA grants		190,000
563101 - Improvements Other than Buildings Total		190,000
564101 - Machinery and Equipment		
Pickup Truck 3/4 ton 4x4 (Qty 3) - Replacements for P-404, P-405, and P-407		217,992
Pickup Truck 1/2 ton 4x4 (Qty 2) - Replacements for P-274 and P-308		106,116
SUV Mid size AWD - Replacement for C-10		29,016
Pickup Truck 3/4 ton 4x4 - Replacement for P-306		60,456
SUV Mid size AWD - Replacement for P-272		48,783
564101 - Machinery and Equipment Total		462,363



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 445 - Utilities Wastewater System

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	1,499,141	1,854,373	1,654,373	2,024,511
514101	Overtime	128,233	56,224	161,224	75,208
521101	FICA Taxes	118,659	146,202	146,202	160,657
522101	Retirement Contributions	226,124	263,806	263,806	304,325
522601	Pension Liability FRS	26,625	0	0	0
522602	Pension Liability HIS	3,604	0	0	0
523101	Health Insurance	329,849	467,088	387,088	473,304
523401	Life ADD LTD	9,491	12,463	12,463	13,609
524101	Workers Compensation	22,477	25,522	25,522	35,747
525101	Unemployment Compensation	3,300	0	0	0
526101	Other Post Employment Benefits	678	8,796	8,796	8,796
Personnel Total		2,368,181	2,834,474	2,659,474	3,096,157
Operating					
531109	Professional Services	0	150,000	70,500	200,000
534101	Contract Serv Other Misc	829,143	784,862	904,862	796,469
540101	Travel and Per Diem	0	4,255	4,255	5,775
541101	Communication Services	46,532	52,296	52,296	58,076
542201	Postage and Freight	0	600	1,100	600
543101	Utility Services Electric Water Sewer	884,858	981,912	956,912	1,057,008
544101	Rentals and Leases Equipment	176,260	22,939	22,439	25,169
546101	Repairs and Maint Bldgs and Grounds	104,855	145,300	134,800	133,800
546105	Repairs and Maint Mains and Lines	8,276	46,712	44,212	16,757
546257	Repairs and Maint Fleet Management	192,681	120,107	224,607	157,369
546301	Repairs and Maint Equipment	1,225,138	1,046,185	1,211,185	896,235
552101	Gasoline Oil and Lubricants	143,109	179,258	129,258	145,387
552106	Computer Software	6,373	15,153	15,153	21,654
552107	Clothing and Wearing Apparel	9,417	14,310	15,310	16,460
552108	Operating Supplies	682,142	753,909	891,409	1,078,878
552116	Operating Supplies Computer Hardware	2,550	5,700	5,700	0
552119	Operating Supplies PPE	3,545	2,160	4,660	3,680
552257	Parts Vehicle and Equipment	16,732	45,000	28,000	13,800
554101	Books Publications and Subscriptions	0	310	310	110
554201	Dues and Memberships	0	1,545	2,045	195
555301	Training Materials and Supplies	0	540	540	490
555501	Training and Education	8,070	13,485	12,985	12,710
559101	Depreciation	239,968	0	0	0
559901	Lease Amortization	1,106	0	0	0
Operating Total		4,580,755	4,386,538	4,732,538	4,640,622
Capital					
563101	Improvements Other than Buildings	0	50,000	50,000	0
564101	Machinery and Equipment	0	965,317	1,147,113	735,362
Capital Total		0	1,015,317	1,197,113	735,362
Debt Service					
572205	Interest Lease Agreements	35	0	0	0



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 445 - Utilities Wastewater System

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
	Debt Service Total	35	0	0	0
	Cost Center Expenditures Total	6,948,971	8,236,329	8,589,125	8,472,141



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

Fund: 4520 - Marion County Utility Fund
Cost Center: 445 - Utilities Wastewater System

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11556	1218	Utilities Assistant Director	0.00	0.00	1.00	100,548
11556	2069	Utilities Operations Manager	1.00	1.00	0.00	0
11557	7060	Utilities Plant Technician	1.00	1.00	0.00	0
11558	7060	Utilities Plant Technician	1.00	1.00	0.00	0
11567	7073	Utilities Operations Supervisor	1.00	1.00	1.00	72,239
11559	7074	Utilities Field Technician	1.00	1.00	0.00	0
11561	7074	Utilities Field Technician	1.00	1.00	0.00	0
11562	7074	Utilities Field Technician	1.00	1.00	0.00	0
11579	7074	Utilities Field Technician	1.00	1.00	0.00	0
12035	7074	Utilities Field Technician	0.00	1.00	0.00	0
11548	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11568	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11569	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11570	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11571	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11572	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11573	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11574	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11575	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11576	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11577	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11762	7075	Utilities Plant Operator	1.00	1.00	0.00	0
11519	7077	Utilities Lift Station Technician	1.00	1.00	0.00	0
11524	7077	Utilities Lift Station Technician	1.00	1.00	0.00	0
11536	7077	Utilities Lift Station Technician	1.00	1.00	0.00	0
11538	7077	Utilities Lift Station Technician	1.00	1.00	0.00	0
11560	7077	Utilities Lift Station Technician	1.00	1.00	0.00	0
11563	7077	Utilities Lift Station Technician	1.00	1.00	0.00	0
11564	7077	Utilities Lift Station Technician	1.00	1.00	0.00	0
11565	7077	Utilities Lift Station Technician	1.00	1.00	0.00	0
11566	7077	Utilities Lift Station Technician	1.00	1.00	0.00	0
11725	7077	Utilities Lift Station Technician	1.00	1.00	0.00	0
12036	7077	Utilities Lift Station Technician	0.00	1.00	0.00	0
12037	7077	Utilities Lift Station Technician	0.00	1.00	0.00	0
11578	7085	Utilities Maintenance Supervisor	1.00	1.00	1.00	75,775
11559	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11561	7110	Utilities Field Technician	0.00	0.00	1.00	49,317
11562	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11579	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
12035	7110	Utilities Field Technician	0.00	0.00	1.00	38,751
11519	7111	Utilities Lift Station Technician	0.00	0.00	1.00	38,751
11524	7111	Utilities Lift Station Technician	0.00	0.00	1.00	43,805
11536	7111	Utilities Lift Station Technician	0.00	0.00	1.00	38,751
11538	7111	Utilities Lift Station Technician	0.00	0.00	1.00	38,751
11560	7111	Utilities Lift Station Technician	0.00	0.00	1.00	38,751
11563	7111	Utilities Lift Station Technician	0.00	0.00	1.00	46,884
11564	7111	Utilities Lift Station Technician	0.00	0.00	1.00	38,751
11565	7111	Utilities Lift Station Technician	0.00	0.00	1.00	42,807



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 445 - Utilities Wastewater System

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
11566	7111	Utilities Lift Station Technician	0.00	0.00	1.00	38,751
11725	7111	Utilities Lift Station Technician	0.00	0.00	1.00	38,751
12036	7111	Utilities Lift Station Technician	0.00	0.00	1.00	38,751
12037	7111	Utilities Lift Station Technician	0.00	0.00	1.00	38,751
11548	7112	Utilities Plant Operator	0.00	0.00	1.00	58,552
11568	7112	Utilities Plant Operator	0.00	0.00	1.00	67,850
11569	7112	Utilities Plant Operator	0.00	0.00	1.00	67,372
11570	7112	Utilities Plant Operator	0.00	0.00	1.00	38,751
11571	7112	Utilities Plant Operator	0.00	0.00	1.00	69,868
11572	7112	Utilities Plant Operator	0.00	0.00	1.00	63,773
11573	7112	Utilities Plant Operator	0.00	0.00	1.00	38,751
11574	7112	Utilities Plant Operator	0.00	0.00	1.00	44,928
11575	7112	Utilities Plant Operator	0.00	0.00	1.00	52,229
11576	7112	Utilities Plant Operator	0.00	0.00	1.00	49,088
11577	7112	Utilities Plant Operator	0.00	0.00	1.00	45,407
11762	7112	Utilities Plant Operator	0.00	0.00	1.00	49,088
11557	7113	Utilities Plant Technician	0.00	0.00	1.00	40,727
11558	7113	Utilities Plant Technician	0.00	0.00	1.00	52,416
11950	7132	Utilities Industrial Electrician	1.00	1.00	0.00	0
11950	7133	Utilities Industrial Electrician	0.00	0.00	1.00	55,911
11580	7134	Utilities Instrumentation Technician	1.00	1.00	1.00	61,423
11951	7134	Utilities Instrumentation Technician	1.00	1.00	1.00	60,924
Current Positions Total			34.00	37.00	37.00	
Positions Total			34.00	37.00	37.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 445 - Utilities Wastewater System

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564101 - Machinery and Equipment		
VAC Truck - Replacement for UVT-1		588,442
Forklift		45,000
SCADA TCU080 (Qty 20) - Replacements		101,920
564101 - Machinery and Equipment Total		735,362



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 448 - Utilities Capital Construction

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
552106	Computer Software	-2,017	0	0	0
559101	Depreciation	7,753,014	0	0	0
559907	Subscription Amortization	1,776	0	0	0
Operating Total		7,752,773	0	0	0
Capital					
561102	Land CIP	0	0	4,809	0
562102	Buildings CIP	0	24,150,922	26,163,798	33,667,886
563102	Improvements CIP	0	66,568,486	72,418,107	57,574,307
564102	Machinery and Equipment CIP	0	107,471	107,471	107,472
568102	Intangible Software CIP	0	85,019	85,019	84,589
Capital Total		0	90,911,898	98,779,204	91,434,254
Debt Service					
572207	Interest Subscriptions	304	0	0	0
Debt Service Total		304	0	0	0
Cost Center Expenditures Total		7,753,077	90,911,898	98,779,204	91,434,254



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 4520 - Marion County Utility Fund
Cost Center: 448 - Utilities Capital Construction

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
UTC000401 East Side Maintenance Building - CF		1,622,167
UTC000402 West Side Maintenance Building - CF		1,025,818
UTC000093 NW Regional Water Treatment Plant		1,000,000
UTC000101 SW Wastewater Treatment Plant		5,000,000
UTC000401 East Side Maintenance Building		1,750,000
UTC000402 West Side Maintenance Building		2,000,000
UTC000092 SE Regional Water Treatment Plant - CF		4,797,188
UTC000093 NW Regional Water Treatment Plant - CF		6,242,563
UTC000101 SW Wastewater Treatment Plant - CF		10,171,254
UTC000234 Salt Springs WTP Relocation - CF		58,896
562102 - Buildings CIP Total		33,667,886
563102 - Improvements CIP		
UTC000134 SCADA Improvements at WTP		200,000
UTC000135 Reclaimed Water Stations and Mains		200,000
UTC000140 Computerized Maintenance Management System		150,000
UTC000156 NW 49th to CR225A Water Force Main		2,700,000
UTC000211 US 301 Track and Card to CR 42		500,000
UTC000212 NE 24th St 8 Inch Water Main Replace		500,000
UTC000214 SW 49th Ave Rd to SW 95th St		104,000
UTC000231 Replace Residential WTP Hydrotanks		650,000
UTC000233 Wells at Marion Oaks 4 and Summerglen		1,200,000
UTC000235 Wells for Single Well Systems		850,000
UTC000084 Lift Station and Sewer Main Rehab		785,000
UTC000258 Reject Pond at SSS WTP		1,100,000
UTC000053 Utilities PLC Replacements - CF		234,000
UTC000055 SR200 Force Main Replacement - CF		350,000
UTC000056 Adena to Old Jacksonville Road Force Main - CF		2,100,000
UTC000057 Baseline Force Main Improvements - CF		2,014,067
UTC000067 Vaccon Station Rehab - CF		464,000
UTC000081 Cedar Hills Water Main Replacement - CF		1,097,233
UTC000083 Full Rehabilitation of CDH-002 - CF		600,425
UTC000084 Lift Station and Sewer Main Rehab - CF		794,698
UTC000085 Shores Offsite EQ Decommissioning - CF		665,928
UTC000085 Shores Offsite EQ Decommissioning		250,000
UTC000089 Road Runner Resources Piping - CF		282,300
UTC000094 Water Distribution System Improvements - CF		731,476
UTC000097 Water System Storage Improvements - CF		300,000
UTC000098 Silver Springs Shores Odor Control - CF		1,216,922
UTC000099 Line Crew Water Line Construction - CF		669,152
UTC000101 SW Wastewater Treatment Plant - CF		153,455
UTC000104 CR 484 Wastewater Repump Station - CF		250,000
UTC000114 Relocations of Water and Sewer Line - CF		529,883
UTC000120 Automated Meter Replacement - CF		128,165
UTC000134 SCADA Improvements at Water Treatment Plant - CF		130,885
UTC000094 Water Distribution System Improvement		900,000
UTC000135 Reclaimed Water Stations and Mains - CF		431,107
UTC000136 Water Treatment Plant Improvements - CF		916,522



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

Fund: 4520 - Marion County Utility Fund
Cost Center: 448 - Utilities Capital Construction

Organization Unit: Public Works
Division: Utilities

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2026 Tentative
Capital		
UTC000137	Marion Utilities WTP Improvements - CF	785,499
UTC000138	Wastewater Treatment Plant Improvements - CF	177,641
UTC000139	Marion Utilities WWTP Improvements - CF	208,693
UTC000140	Computerized Maintenance Management System - CF	104,991
UTC000150	NW 80th Avenue Water and Sewer Mains - CF	3,642,391
UTC000152	Irish Acres and Kunal Interconnect - CF	2,674,408
UTC000153	Marion Oaks Fire Flow Improvements - CF	209,865
UTC000155	Smart Water Software Integration - CF	846,136
UTC000096	Majestic Oaks Storage and Pumps	500,000
UTC000156	NW 49th to CR 225A Water Force Main - CF	2,000,000
UTC000158	Commerce Park Buildout - CF	976,967
UTC000202	Irish Acres to Silver Springs Regional Interconnect - CF	3,400,077
UTC000202	Irish Acres to Silver Springs Regional Interconnect- Grant - CF	3,760,000
UTC000203	Upper Lower Floridian Well Utopia - CF	630,250
UTC000204	SR200 Septic to Sewer - Grant State - CF	534,698
UTC000205	Lowell Water Supply - CF	3,500,000
UTC000211	US 301 Track and Card to CR 42 - CF	100,000
UTC000212	NE 24th St 8 Inch Watermain Replace - CF	300,000
UTCEXT004D	SSS Water Sewer Extensions - Grant - CF	1,658,487
UTC000099	Line Crew Water Line Construction	800,000
UTCEXT004D	SSS Water Sewer Extensions - Grant State - CF	4,914,986
UTC000103	HICliff FT King Forest Interconnect	300,000
UTC000114	Relocations of Water and Sewer Line	250,000
UTC000120	Automated Meter Replacement	1,150,000
563102 - Improvements CIP Total		57,574,307
564102 - Machinery and Equipment CIP		
ESC000001	Enterprise Resource Planning Capital - CF	107,472
564102 - Machinery and Equipment CIP Total		107,472
568102 - Intangible Software CIP		
ESC000001	Enterprise Resource Planning Capital - CF	84,589
568102 - Intangible Software CIP Total		84,589



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

Fund: 5010 - Insurance Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Revenues					
341201	Employee Health Insurance Board	19,190,209	18,853,664	18,853,664	19,881,128
341202	Employee Health Insurance Clerk	1,987,068	1,981,968	1,981,968	2,040,951
341203	Employee Health Insurance Property Appraiser	595,516	593,328	593,328	550,056
341204	Employee Health Insurance Sheriff	10,596,215	10,553,664	10,553,664	11,832,600
341205	Employee Health Insurance Supervisor of Elections	208,258	214,608	214,608	217,464
341206	Employee Health Insurance Tax Collector	1,358,050	1,388,640	1,388,640	1,419,912
341211	Dependent Health Insurance Board	3,100,088	3,638,568	3,638,568	3,866,966
341212	Dependent Health Insurance Clerk	280,166	348,558	348,558	359,948
341213	Dependent Health Insurance Property Appraiser	89,093	115,716	115,716	108,273
341214	Dependent Health Insurance Sheriff	1,809,561	2,176,065	2,176,065	2,499,812
341215	Dependent Health Insurance Supervisor of Elections	32,214	43,435	43,435	44,399
341216	Dependent Health Insurance Tax Collector	177,677	249,389	249,389	253,558
341221	Other Health Insurance Board	309,445	557,913	557,913	638,968
341222	Other Health Insurance Clerk	67,716	60,581	60,581	86,784
341223	Other Health Insurance Property Appraiser	21,248	16,531	16,531	34,482
341224	Other Health Insurance Sheriff	634,566	824,301	824,301	958,472
341225	Other Health Insurance Supervisor of Elections	4,326	4,122	4,122	4,326
341226	Other Health Insurance Tax Collector	48,178	48,555	48,555	51,015
341231	Disability Insurance Board	377,775	402,598	402,598	402,926
341232	Disability Insurance Clerk	35,007	41,818	41,818	37,338
341233	Disability Insurance Property Appraiser	12,841	14,398	14,398	13,696
341234	Disability Insurance Sheriff	237,078	237,170	237,170	252,862
341235	Disability Insurance Supervisor of Elections	4,162	4,683	4,683	4,439
341236	Disability Insurance Tax Collector	22,257	24,333	24,333	23,739
341239	Firefighter Cancer Insurance	78,729	97,398	97,398	116,878
341241	Work Comp Insurance Board	1,881,753	2,139,467	2,139,467	2,894,136
341242	Work Comp Insurance Clerk	7,888	8,629	8,629	11,505
341243	Work Comp Insurance Property Appraiser	2,784	2,493	2,493	3,324
341245	Work Comp Insurance Supervisor of Elections	915	930	930	1,240
341246	Work Comp Insurance Tax Collector	5,073	4,731	4,731	6,308
341251	Dental Insurance Board	1,172,917	869,688	869,688	1,115,132
341252	Dental Insurance Clerk	84,134	90,886	90,886	79,989
341253	Dental Insurance Property Appraiser	31,874	34,178	34,178	30,304
341254	Dental Insurance Sheriff	538,763	528,375	528,375	512,220
341255	Dental Insurance Supervisor of Elections	8,658	10,121	10,121	8,231
341256	Dental Insurance Tax Collector	56,929	66,752	66,752	54,124
341261	Vision Insurance Board	149,675	150,610	150,610	169,527
341262	Vision Insurance Clerk	15,534	19,204	19,204	17,594
341263	Vision Insurance Property Appraiser	5,748	6,242	6,242	6,510
341264	Vision Insurance Sheriff	97,375	93,018	93,018	110,290
341265	Vision Insurance Supervisor of Elections	1,838	1,839	1,839	2,082
341266	Vision Insurance Tax Collector	12,358	19,087	19,087	13,997
341270	General Liability Insurance	689,210	764,190	764,190	768,736
341280	Automotive Insurance	1,133,500	1,215,000	1,215,000	1,324,713
341290	Property Insurance	3,113,803	3,578,600	3,578,600	3,481,709



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

Fund: 5010 - Insurance Fund

Account #	Account Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
361110	Interest Board	1,471,820	1,167,000	1,167,000	1,026,000
361310	Fair Value Adjustment for Investments	392,525	0	0	0
364080	Insurance Proceeds Automotive	306,387	0	0	0
364090	Insurance Proceeds Property	128,863	0	0	0
369030	Refund of Prior Year Exp	14,838	0	0	0
369105	Insurance Rebates	3,199,841	0	0	3,000,000
369501	Wellness Program	134,769	146,000	146,000	146,000
369910	Other	5,384	0	0	0
369930	Worker's Compensation Recovery	584,527	0	0	0
379999	Less 5%	0	-2,658,283	-2,658,283	-3,011,090
381001	From General Fund	13,314	0	0	0
381181	From Fire Rescue Fund	96,479	0	100,370	0
399991	Balances Forward Cash Regular	22,620,442	18,059,695	18,059,659	18,554,073
Total		<u>79,257,361</u>	<u>68,810,456</u>	<u>68,910,790</u>	<u>76,027,646</u>



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

Fund: 5010 - Insurance Fund

Cost Center	Cost Center Name	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Expenditure Summary					
160	Insurance	55,413,337	62,366,854	13,229,998	17,115,930
161	Employee Health	0	0	49,240,169	54,054,603
162	Risk and Benefit Services	635,778	856,514	853,535	959,575
163	Employee Wellness Program	118,896	695,588	695,588	665,181
711	Risk Benefits Capital	10,783	4,891,500	4,891,500	3,232,357
Expenditure Summary Total		<u>56,178,794</u>	<u>68,810,456</u>	<u>68,910,790</u>	<u>76,027,646</u>



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 5010 - Insurance Fund
Cost Center: 160 - Insurance

Organization Unit: Internal Services
Division: Risk Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
523161	Health Ins Premiums Board	2,409,494	2,978,216	0	0
523163	Health Ins Premiums Clerk	249,631	317,044	0	0
523164	Health Ins Premiums Prop Appraiser	79,434	102,779	0	0
523165	Health Ins Premiums Sheriff	1,479,130	1,820,153	0	0
523166	Health Ins Premiums SOE	28,353	39,946	0	0
523167	Health Ins Premiums Tax Collector	191,379	234,443	0	0
523209	Vision Premiums	285,147	290,000	290,000	320,000
523210	Insurance Claims Dental	1,591,325	1,600,000	1,600,000	1,800,000
523211	Health Claims	37,660,658	35,667,061	0	0
523213	Heart of Florida	262,634	510,000	0	0
523214	Firefighter Cancer Insurance Premiums	78,729	97,398	97,398	116,878
523215	Firefighter Cancer Claims	76,136	0	100,370	0
523311	Disability Income Insurance Premiums	663,738	725,000	725,000	735,000
524111	Workers Compensation Claims	4,087,717	2,516,250	2,398,792	3,316,513
Personnel Total		49,143,505	46,898,290	5,211,560	6,288,391
Operating					
531109	Professional Services	33,486	45,000	47,979	45,000
545601	General Liability Claims	764,967	764,190	748,515	768,736
545701	Automotive Claims	1,779,141	1,215,000	1,556,259	1,324,713
545801	Property Claims	3,221,808	3,578,600	3,505,474	3,481,709
549185	Charges Central Services Cost Allocation	452,655	514,059	514,059	508,727
549990	Other Current Charges Misc Expenses	17,775	0	0	0
Operating Total		6,269,832	6,116,849	6,372,286	6,128,885
Reserves					
599501	Reserve for Self Insurance Claims	0	1,781,152	1,646,152	4,698,654
599505	Reserve for Health Insurance	0	7,570,563	0	0
Reserves Total		0	9,351,715	1,646,152	4,698,654
Cost Center Expenditures Total		55,413,337	62,366,854	13,229,998	17,115,930



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 5010 - Insurance Fund
Cost Center: 161 - Employee Health

Organization Unit: Internal Services
Division: Risk Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
523161	Health Ins Premiums Board	0	0	2,978,216	3,007,798
523163	Health Ins Premiums Clerk	0	0	317,044	312,930
523164	Health Ins Premiums Prop Appraiser	0	0	102,779	91,182
523165	Health Ins Premiums Sheriff	0	0	1,820,153	1,801,932
523166	Health Ins Premiums SOE	0	0	39,946	38,726
523167	Health Ins Premiums Tax Collector	0	0	234,443	223,775
523211	Health Claims	0	0	35,667,061	39,372,771
523213	Heart of Florida	0	0	510,000	0
Personnel Total		0	0	41,669,642	44,849,114
Operating					
534101	Contract Serv Other Misc	0	0	1,129,508	3,283,524
Operating Total		0	0	1,129,508	3,283,524
Reserves					
599505	Reserve for Health Insurance	0	0	6,441,019	5,921,965
Reserves Total		0	0	6,441,019	5,921,965
Cost Center Expenditures Total		0	0	49,240,169	54,054,603



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 5010 - Insurance Fund
Cost Center: 162 - Risk and Benefit Services

Organization Unit: Internal Services
Division: Risk Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	421,296	495,305	495,305	561,438
521101	FICA Taxes	30,280	37,898	37,898	42,958
522101	Retirement Contributions	57,362	67,514	67,514	86,553
522601	Pension Liability FRS	6,675	0	0	0
522602	Pension Liability HIS	903	0	0	0
523101	Health Insurance	60,910	82,056	82,056	95,940
523401	Life ADD LTD	2,894	3,325	3,325	3,770
524101	Workers Compensation	3,700	3,700	3,700	5,566
526101	Other Post Employment Benefits	162	2,399	2,399	2,399
Personnel Total		584,182	692,197	692,197	798,624
Operating					
540101	Travel and Per Diem	2,880	5,900	5,481	5,900
541101	Communication Services	3,139	3,402	3,402	1,980
542201	Postage and Freight	2,204	800	1,219	800
545101	Insurance Premiums	4,152	4,675	4,675	8,569
546257	Repairs and Maint Fleet Management	1,506	1,500	1,500	1,500
546312	Repairs and Maint Computer Equipment	0	204	204	204
547101	Printing and Binding	1,832	600	667	600
549990	Other Current Charges Misc Expenses	0	0	300	0
551101	Office Supplies	1,191	2,000	1,933	1,500
552101	Gasoline Oil and Lubricants	2,588	3,510	3,510	2,500
552106	Computer Software	2,035	17,263	17,263	18,120
552107	Clothing and Wearing Apparel	328	590	590	450
552108	Operating Supplies	1,012	5,400	2,421	4,300
552116	Operating Supplies Computer Hardware	2,693	4,500	4,500	5,330
552257	Parts Vehicle and Equipment	204	0	0	0
554101	Books Publications and Subscriptions	1,219	1,800	1,800	1,800
554201	Dues and Memberships	1,681	2,960	2,660	1,485
555301	Training Materials and Supplies	1,340	2,000	2,000	2,000
555501	Training and Education	6,725	8,300	8,300	5,000
559101	Depreciation	8,515	0	0	0
559907	Subscription Amortization	5,630	0	0	0
Operating Total		50,874	65,404	62,425	62,038
Capital					
564102	Machinery and Equipment CIP	0	3,089	3,089	3,089
568102	Intangible Software CIP	0	95,824	95,824	95,824
Capital Total		0	98,913	98,913	98,913
Debt Service					
571207	Principal Subscriptions	88	0	0	0
572207	Interest Subscriptions	633	0	0	0
Debt Service Total		721	0	0	0
Cost Center Expenditures Total		635,777	856,514	853,535	959,575



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 5010 - Insurance Fund
Cost Center: 162 - Risk and Benefit Services

Organization Unit: Internal Services
Division: Risk Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11900	1029	Human Resources Risk Director	0.25	0.25	0.25	30,327
11833	1265	Benefits Manager	1.00	1.00	1.00	62,754
11583	1275	Risk Manager	1.00	1.00	1.00	99,508
11582	5134	Safety Training Compliance Manager	1.00	1.00	1.00	77,168
10034	6006	Administrative Staff Assistant	0.25	0.25	0.25	12,460
11777	6040	Risk Asset and Claims Analyst	1.00	1.00	1.00	72,052
11584	6071	Benefits Analyst	1.00	0.00	0.00	0
11585	6071	Benefits Analyst	1.00	0.00	0.00	0
11585	6090	Benefits Analyst	0.00	1.00	1.00	45,636
11584	6093	Risk Coordinator	0.00	1.00	1.00	42,058
Current Positions Total			6.50	6.50	6.50	
Salary and FTE Adjustments						
10036	2025	Clinic Manager Registered Nurse Allocation Change From 0010-172 To 5010-162	0.00	0.00	1.00	92,727
Salary and FTE Adjustments Total			0.00	0.00	1.00	
Positions Total			6.50	6.50	7.50	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 5010 - Insurance Fund
Cost Center: 162 - Risk and Benefit Services

Organization Unit: Internal Services
Division: Risk Management
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
564102 - Machinery and Equipment CIP		
ESC000001 Enterprise Resource Planning Capital - CF		3,089
564102 - Machinery and Equipment CIP Total		3,089
568102 - Intangible Software CIP		
ESC000001 Enterprise Resource Planning Capital - CF		95,824
568102 - Intangible Software CIP Total		95,824



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 5010 - Insurance Fund
Cost Center: 163 - Employee Wellness Program

Organization Unit: Internal Services
Division: Risk Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Personnel					
512101	Regular Salaries and Wages	49,576	55,479	55,479	56,784
521101	FICA Taxes	3,657	4,245	4,245	4,345
522101	Retirement Contributions	6,705	7,562	7,562	7,967
522601	Pension Liability FRS	780	0	0	0
522602	Pension Liability HIS	106	0	0	0
523101	Health Insurance	12,624	12,624	12,624	12,792
523401	Life ADD LTD	338	374	374	381
524101	Workers Compensation	56	64	64	69
526101	Other Post Employment Benefits	33	0	0	0
Personnel Total		73,875	80,348	80,348	82,338
Operating					
534101	Contract Serv Other Misc	10,213	18,000	18,800	19,000
540101	Travel and Per Diem	342	2,000	345	1,000
541101	Communication Services	517	600	600	0
542201	Postage and Freight	995	1,120	1,132	1,500
544101	Rentals and Leases Equipment	0	200	200	200
545101	Insurance Premiums	1,466	1,515	1,515	1,435
546301	Repairs and Maint Equipment	385	2,500	2,500	2,000
547101	Printing and Binding	2,426	2,500	2,790	2,500
551101	Office Supplies	469	500	500	500
552106	Computer Software	1,818	6,008	6,008	6,250
552107	Clothing and Wearing Apparel	114	125	125	125
552108	Operating Supplies	22,485	25,000	23,757	25,000
552116	Operating Supplies Computer Hardware	694	1,000	2,808	1,000
554101	Books Publications and Subscriptions	447	1,500	1,500	1,000
554201	Dues and Memberships	540	1,050	1,050	700
555301	Training Materials and Supplies	0	500	500	500
555501	Training and Education	825	2,000	1,988	1,000
559101	Depreciation	1,286	0	0	0
Operating Total		45,022	66,118	66,118	63,710
Capital					
563901	Capital Improvement Funding	0	549,122	549,122	519,133
Capital Total		0	549,122	549,122	519,133
Cost Center Expenditures Total		118,897	695,588	695,588	665,181



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 5010 - Insurance Fund
Cost Center: 163 - Employee Wellness Program

Organization Unit: Internal Services
Division: Risk Management

Prepared by: Clerk of Court and Comptroller - Budget Department

Position	Class #	Position Description	Full Time Equivalent Positions			Budget
			FY 2024 Adopted	FY 2025 Adopted	FY 2026 Tentative	FY 2026 Tentative
Positions						
Current Positions						
11722	6085	Health and Wellness Coordinator	1.00	0.00	0.00	0
11722	6089	Health and Wellness Coordinator	0.00	1.00	1.00	54,080
Current Positions Total			1.00	1.00	1.00	
Positions Total			1.00	1.00	1.00	



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 5010 - Insurance Fund
Cost Center: 163 - Employee Wellness Program

Organization Unit: Internal Services
Division: Risk Management
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
563901 - Capital Improvement Funding		
Capital Improvements		519,133
563901 - Capital Improvement Funding Total		<u>519,133</u>



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Fund: 5010 - Insurance Fund
Cost Center: 711 - Risk Benefits Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2024 Actual	FY 2025 Adopted	FY 2025 Amended	FY 2026 Tentative
Cost Center Expenditures					
Operating					
559101	Depreciation	10,783	0	0	0
	Operating Total	10,783	0	0	0
Capital					
562102	Buildings CIP	0	3,891,500	3,891,500	2,232,357
564102	Machinery and Equipment CIP	0	1,000,000	1,000,000	1,000,000
	Capital Total	0	4,891,500	4,891,500	3,232,357
	Cost Center Expenditures Total	10,783	4,891,500	4,891,500	3,232,357



Marion County Board of County Commissioners
Fiscal Year 2026 Tentative Budget

Fund: 5010 - Insurance Fund
Cost Center: 711 - Risk Benefits Capital

Organization Unit: Capital Improvements
Division: General Capital Improvements
Prepared by: Clerk of Court and Comptroller - Budget Department

Account # Account Description		FY 2026 Tentative
Capital		
562102 - Buildings CIP		
RBC000002 MC Employee Health Clinic - CF		2,232,357
562102 - Buildings CIP Total		<u>2,232,357</u>
564102 - Machinery and Equipment CIP		
RBC000002 MC Employee Health Clinic - CF		1,000,000
564102 - Machinery and Equipment CIP Total		<u>1,000,000</u>



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