Marion County FLORIDA

2026-27

FISCAL YEAR

ADOPTED

Procurement Services
County Administrator
Fleet Management
Human Resources

Information Technology
Marion County Airport
Parks and Recreation
Community Services

Tourist Development Tax
Utilities Management
Fire Rescue Services
Solid Waste Disposal

Regular Salaries & Wages
Retirement Contributions
Workers Compensation
Health Insurance

Professional Services
Computer Software
Training and Education
Repairs and Maintenance

Building Improvements
Machinery & Equipment
Grants and Aid
Reserves for Contingencies

LINE ITEM BUDGET

PREPARED BY GREGORY C. HARRELL, CLERK OF COURT AND COMPTROLLER - BUDGET DEPARTMENT

CLERK OF COURT AND COMPTROLLER · MARION COUNTY, FLORIDA

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
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COUNTY OFFICIALS

MARION COUNTY, FLORIDA

BOARD OF COUNTY COMMISSIONERS	
Craig Curry	District 1
Kathy Bryant	District 2
Matt McClain, Vice-Chair	District 3
Carl Zalak III, 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 2026-27 CALENDAR (REVISED 02-03-26)

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

January 2026

S	M	T	W	TH	F	S
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4	5	6	**7**	8	9	10
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25	**26**	27	**28**	**29**	**30**	31

Jan-7 **COST ALLOCATION – Director (Applicable Department)** Complete and submit requested information regarding Cost Allocation for Fiscal Year 2026-27 to Clerk of Court and Comptroller, Budget Department.

Jan-26 **STRATEGIC PLANNING – County Commission** Conduct session to identify budgetary priorities for Fiscal Year 2026-27.

Jan-28, 29 and 30 **ANNUAL BUDGET and CIP – Budget Department** Conduct budget request training sessions.

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

March 2026

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29	30	**31**				

Mar-5 **ANNUAL BUDGET – Directors of Departments, MSTUs (Funds 1300-1320)** Complete Department budget requests for Fiscal Year 2026-27 to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

Mar-5 **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-26 **ANNUAL BUDGET – Budget Department** Enable online access to budget requests of County Commission Departments to County Administrator for review and adjustment.

Mar-26 **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.

Mar-31 **ANNUAL BUDGET – Outside Agencies** Complete and submit budget requests for Fiscal Year 2026-27 to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M.

May 2026

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31						

May-1 **ANNUAL BUDGET – County Administrator and MSTUs** Complete and submit budget requests for Fiscal Year 2026-27 to the Clerk of Court and Comptroller, Budget Department by 9:00 A.M. [129.025, 129.03(3) Florida Statutes]

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 2026-27 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 2026-27 CALENDAR (REVISED 02-03-26)

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

June 2026

S	M	T	W	TH	F	S
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28	29	30				

Jun-1 **ANNUAL BUDGET – Property Appraiser** Provide an estimate of 2026 total assessed values of nonexempt property for budget planning purposes. [200.065(8) Florida Statutes]

Jun-1 **ANNUAL BUDGET – Clerk of Court, Tax Collector, Sheriff, and Supervisor of Elections** Submit proposed budgets for Fiscal Year 2026-27 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-14 **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-16 **ANNUAL BUDGET – Budget Department** Present the proposed countywide and dependent special districts budgets for Fiscal Year 2026-27 to the Board of County Commissioners. [129.025 129.03(3) Florida Statutes]

Jun-16 **CIP – Budget Department** Present the proposed Capital Improvement Program to the Board of County Commissioners.

Jun-16 **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-18 **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 2026

S	M	T	W	TH	F	S
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19	20	**21**	22	23	24	25
26	27	28	29	30	31	

Jul-1 **ANNUAL BUDGET – Property Appraiser** Submit 2026 certified taxable values to the Board of County Commissioners.

Jul-13 **ANNUAL BUDGET – Budget Department** Distribute forms for Re-Appropriation (Carry Forward) of Budgeted Funds.

Jul-13-16 and 21 **(As Board Directs) ANNUAL BUDGET and CIP – County Commission** Conduct work sessions to consider the proposed Fiscal Year 2026-27 budgets and the tentative Capital Improvement Program. [129.03(3)(a) Florida Statutes]

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-21 **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 2026-27 CALENDAR (REVISED 02-03-26)

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

August 2026

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-3 **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-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 2026;
2. The rolled back Millage rates for 2026;
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, 2026)

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-18 **ANNUAL BUDGET – County Commission** Consideration and approval of Re-appropriation (Carry Forward) of Budgeted Funds.

Aug-20 **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 2026-27 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 2026 to each taxpayer listed on the current year assessment roll. [200.065(2)(b) and 200.069 Florida Statutes]

September 2026

S	M	T	W	TH	F	S
		1	2	3	4	5
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20	21	22	23	**24**	25	26
27	28	29	30			

Sep-6 **ANNUAL BUDGET – Budget Department** Advertise public hearings to consider the tentative budgets and proposed millage rates for Fiscal Year 2026-27. [NOT REQUIRED- Done as a public service]

Sep-9 **ANNUAL BUDGET – County Commission** 10:00 A.M: Public hearing to adopt annual resolutions and certify non-ad valorem assessment rolls for Stormwater, Solid Waste and Fire Rescue. [197.3632, 129.01 Florida Statutes]

Sep-10 **ANNUAL BUDGET – County Commission** Conduct public hearings to consider adoption of the tentative budgets and proposed millage rates for Fiscal Year 2026-27. All hearings must begin after 5:00 P.M. [129.03(3)(c), 200.065(2)(c),(e) Florida Statutes]

Sep-15 **CIP – County Commission** Adoption of the Capital Improvement Program.

Sep-20 **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 2026-27. [129.03(3)(b), 200.065(2)(d), and 200.065(3),(a),(b),(h)-(I) Florida Statutes]

Sep-24 **ANNUAL BUDGET – County Commission** Conduct public hearing to consider final adoption of the budgets and millage rates for Fiscal Year 2026-27. All hearings must begin after 5:00 P.M. [129.03(3)(c), 200.065(2)(d),(e) Florida Statutes]

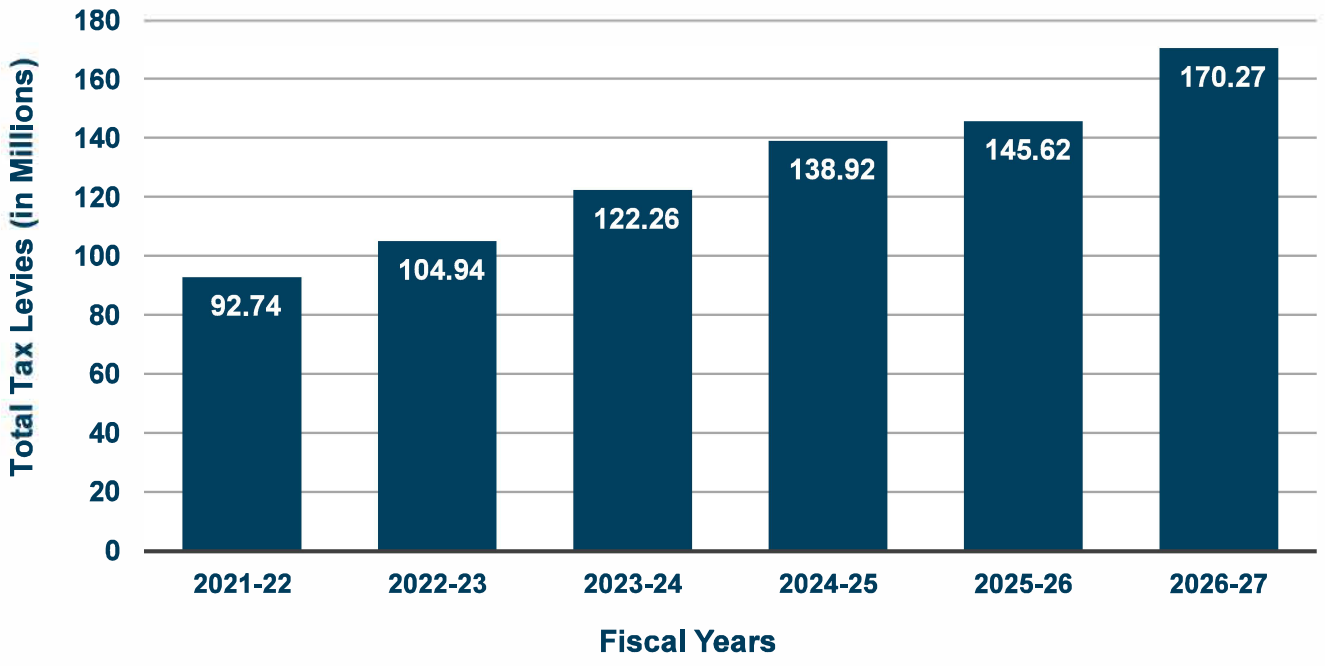
Following final budget adoption **ANNUAL BUDGET – County Commission** Notify the Sheriff, in writing, of the specific action taken on the proposed Fiscal Year 2026-27 budget appropriations of the Sheriff. [30.49(4) Florida Statutes]

Marion County Board of County Commissioners
Millage Rates, Assessed Value and Estimated Tax Receipts
Adopted Budget Fiscal Year 2026-27

Prepared by: Clerk of Court and Comptroller - Budget Department

Fund Summary - Millage Rates Fund Description:	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25	Adopted Budget 2025-26	Adopted Budget 2026-27
Assessed Valuations (In 1,000's)	22,085,910	25,749,732	29,998,024	34,087,726	38,129,248	41,875,615
Countywide Funds						
General Fund						
Millage Rate	3.45	3.35	3.35	3.35	3.09	3.35
Total Estimated Receipts @ 95%	72,386,571	81,948,521	95,468,709	108,484,186	111,928,407	133,269,144
Fine & Forfeiture Fund						
Millage Rate	0.85	0.83	0.83	0.83	0.83	0.83
Total Estimated Receipts @ 95%	17,834,373	20,303,664	23,653,442	26,878,172	30,064,912	33,018,923
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	0.11	0.11	0.11	0.10	0.10
Total Estimated Receipts @ 95%	2,517,794	2,690,847	3,134,794	3,562,168	3,622,279	3,978,184
Total Countywide Millage Rate	4.42	4.29	4.29	4.29	4.02	4.28
Total Estimated Receipts @ 95%	92,738,738	104,943,032	122,256,945	138,924,526	145,615,598	170,266,251

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



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

Marion County Board of County Commissioners
Millage Rates, Assessed Value and Estimated Tax Receipts
Adopted Budget Fiscal Year 2026-27

Prepared by: Clerk of Court and Comptroller - Budget Department

Fund Summary - Millage Rates Fund Description:	Adopted Budget 2021-22	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25	Adopted Budget 2025-26	Adopted Budget 2026-27
Special Districts (Non-Countywide Funds)						
MSTU for Law Enforcement						
Assessed Valuations (In 1000's)	15,990,626	18,884,007	22,295,718	25,589,888	28,793,434	31,809,284
Millage Rate	3.72	3.72	3.72	3.72	3.72	3.72
Total Estimated Receipts @95%	56,510,874	66,736,081	78,793,066	90,434,664	101,755,995	112,414,008
Fire, Rescue and EMS Fund						
Assessed Valuations (In 1000's)	16,454,358	19,409,890	22,907,557	26,267,304	29,568,041	32,660,127
Millage Rate	1.11	1.11	1.11	1.11	1.11	1.11
Total Estimated Receipts @95%	17,351,121	20,467,729	24,156,019	27,698,872	31,179,499	34,440,103
Rainbow Lakes Estates - Comm Res Facility MSTU						
Assessed Valuations (In 1000's)	128,776	152,917	184,720	219,324	264,690	314,352
Millage Rate	0.47	0.47	0.85	0.85	0.85	0.85
Total Estimated Receipts @95%	57,498	68,278	149,161	177,104	213,737	253,839
Marion Oaks MSTU						
Assessed Valuations (In 1000's)	691,848	944,164	1,316,885	1,670,209	2,092,895	2,417,579
Millage Rate	1.02	1.02	1.02	1.02	1.02	1.02
Total Estimated Receipts @95%	670,401	914,895	1,276,061	1,618,432	2,028,015	2,342,635
Silver Springs Shores Special Tax District						
Assessed Valuations (In 1000's)	280,874	319,957	369,418	405,732	440,352	478,395
Millage Rate	3.00	3.00	3.00	3.00	3.00	3.00
Total Estimated Receipts @95%	800,490	911,877	1,052,841	1,156,334	1,255,002	1,363,424
Hills of Ocala MSTU for Recreation						
Assessed Valuations (In 1000's)	167,145	204,251	265,072	325,145	411,988	511,860
Millage Rate	0.18	0.18	0.18	0.18	0.18	0.18
Total Estimated Receipts @95%	28,582	34,927	45,328	55,600	70,450	87,528
Multi-County Special Districts						
Rainbow Lakes Estates Municipal Service District						
Assessed Valuations (In 1000's)	137,602	163,323	197,576	234,544	283,005	336,219
Millage Rate	2.25	2.25	1.25	1.25	1.25	1.25
Total Estimated Receipts @95%	294,125	349,103	234,621	278,520	336,068	399,260

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary

Fund	Fund Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
Countywide					
0010	General Fund	254,029,849	358,342,354	355,580,258	361,185,120
0016	General Fund Grants	3,762,733	13,034,578	13,109,887	12,453,641
1010	Fine and Forfeiture Fund	29,292,653	39,139,051	39,444,277	42,837,185
1011	Crime Prevention Fund	208,613	1,395,567	1,395,567	1,383,220
1020	County Transportation Maintenance Fund	22,522,877	82,206,938	85,829,027	116,243,020
1021	80% Gas Tax Construction Fund	4,148,038	15,901,135	15,551,024	13,434,574
1022	20% Gas Tax Construction Fund	1,271,188	5,343,837	5,343,837	2,558,942
1023	2nd Local Option Fuel Tax Fund	622,587	14,105,208	14,105,208	11,501,383
1029	TMF Transportation Planning Organization	844,793	880,064	880,064	1,156,805
1031	Sidewalk Construction Fund	49,037	1,149,688	1,149,688	972,639
1035	Marion County Airport Fund	693,108	13,859,601	15,022,551	14,980,566
1040	Marion County Health Unit Trust Fund	3,474,135	5,135,422	5,135,422	5,984,814
1043	Local Provider Participation Fund	17,406,884	85,435,940	85,435,940	84,398,366
1049	Opioid County Settlement Fund	0	1,751,446	1,751,446	1,643,383
1050	Opioid Regional Settlement Fund	4,712,518	4,387,248	4,387,248	5,318,186
1051	Alcohol and Drug Abuse Trust Fund	10,480	92,417	92,417	114,278
1052	Criminal Justice Court Costs Fund	331,178	833,614	833,614	1,096,513
1053	Law Enforcement Trust Fund	214,100	682,681	682,681	828,167
1054	Sheriffs Educational Fund	0	1,192,516	1,192,516	1,340,367
1055	Federal Equitable Sharing Fund	0	318,985	318,985	373,266
1071	911 Management Fund	1,553,726	8,340,824	8,340,824	9,599,265
1074	Tourist Development Tax	8,403,391	14,305,667	14,305,667	14,679,434
1081	Parks and Recreation Fees Fund	3,812,628	6,633,026	6,200,554	5,258,453
1091	Medical Examiner Fund	7,496,158	10,171,399	10,268,215	10,965,710
1160	American Rescue Plan Fiscal Recovery Fund	20,834,871	25,129,188	29,731,703	7,618,982
1161	American Rescue Plan Emergency Rental 2 Fund	1,429,999	0	437,534	0
1162	American Rescue Plan HOME Fund	502,436	2,231,234	2,231,234	1,838,438
1163	American Rescue Plan LATCF Fund	0	1,914,212	1,914,212	1,886,263
2023	Public Improvement Transportation Debt Service	3,923,798	6,726,979	6,726,979	6,719,881
3011	Parks Capital Project Fund	280,632	50,337	13,892	0
3023	Public Improvement Transportation Capital Projects Fund	0	561,805	652,832	652,772
3031	Infrastructure Surtax Capital Projects	52,272,797	242,309,695	234,810,827	253,105,539
4010	Solid Waste Disposal Fund	26,167,287	86,162,189	86,107,770	104,037,457
5010	Insurance Fund	60,073,925	76,027,646	75,531,257	78,016,693
	Countywide Total	**530,346,419**	**1,125,752,491**	**1,124,515,157**	**1,174,183,322**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary

Fund	Fund Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
Non Countywide					
1110	MSTU for Law Enforcement	95,513,107	126,242,022	127,774,277	142,861,087
1120	Fire Rescue and EMS Fund	68,424,719	104,852,820	105,153,477	132,814,862
1121	Fire Rescue Impact Fees Fund	857	0	5,249	244,278
1122	EMS Impact Fees Fund	0	0	0	74,354
1131	Stormwater Program	4,466,636	18,366,260	18,576,260	17,721,153
1141	Building Safety Fund	8,355,901	20,994,211	21,067,453	24,398,431
1151	Local Housing Assistance Trust Fund	4,647,743	9,832,805	10,264,508	2,814,272
1191	Silver Springs Community Redevelopment Area Trust Fund	185,713	1,425,242	1,425,242	1,784,149
1291	Impact Fee East District	754,480	19,364,265	19,364,265	17,077,566
1292	Impact Fee West District	8,040,798	41,535,677	46,783,096	37,099,627
1297	Impact Fees Ocala District	0	0	0	980,213
1301	RLE Comm Res Facility MSTU	111,696	533,125	533,125	766,320
1302	RLE MSTU for Road Improvements	1,031,965	2,408,556	2,408,556	2,299,781
1303	RLE Fire Protection MSBU	502,626	0	0	0
1310	Marion Oaks MSTU	1,572,381	3,384,201	3,401,834	4,747,250
1311	Marion Oaks MSTU for General Services	1,251,533	2,954,079	2,954,079	2,952,588
1312	Marion Oaks MSBU for Road Improvements	3,254,895	3,462,395	3,462,395	1,782,292
1320	Silver Springs Shores Special Tax District	1,102,210	2,165,760	2,165,760	2,570,225
1322	Silver Springs Shores MSBU for Road Improvements	30,830	3,894,045	3,894,045	4,903,105
1330	Hills of Ocala MSTU for Recreation	45,711	180,024	180,024	157,872
1401	Doublegate MSTU for General Services	3,069	4,063	4,063	4,665
1402	Raven Hill MSTU for General Services	2,744	9,780	9,780	9,190
1403	Rainbows End MSTU for General Municipal Services	1,787	478,198	478,198	512,164
1404	Tompkins and Georges MSTU	8,344	17,887	17,887	17,212
1405	Country Estates MSTU	2,273	3,802	3,802	4,419
1406	Citrus Park MSTU	5,324	18,750	18,750	18,495
1407	Wineberry MSTU for General Services	3,402	12,125	12,125	11,796
1408	Golden Hills MSTU for General Services	19,714	118,980	118,980	120,717
1409	Delcrest MSTU for General Services	1,773	13,359	13,359	13,203
1410	Bellaire MSTU for General Services	2,210	10,209	10,209	10,169
1411	Hamlet at Sherman Oaks MSBU for General Services	6,607	29,542	29,542	38,137
1412	Heather Island Market MSBU for General Services	0	0	0	7,600
1501	Lake Tropicana MSTU for Road Improvements	20,485	1,107,480	1,107,480	674,753
1502	Golden Hills MSTU for Road Improvements	3,361	700,107	700,107	756,655
1503	Kingsland Estates Ocala Waterway MSBU Road Improvements	12,703	851,270	851,270	1,023,934
1504	Kingsland Whispering Pines Forest Glenn MSBU for Road Improv	12,314	948,913	948,913	1,130,157
1505	Silver Springs Acres MSBU for Road Maintenance	82,229	293,664	293,664	326,859

Marion County FLORIDA

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary

Fund	Fund Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
1506	Ocala Waterway Estates MSBU for Road Maintenance	17,166	532,792	532,792	552,729
1507	NW 17th Avenue Northwoods MSBU for Road Maintenance	4,960	23,562	23,562	25,041
1508	Rainbow Park Units 1 and 2 MSBU for Road Maintenance	43,183	1,641,446	1,641,446	1,977,142
1509	Paradise Farms MSBU for Roadside Mowing	8,170	45,257	45,257	51,012
1510	Stonecrest Center MSBU for Road Maintenance	2,406	105,502	105,502	90,932
1511	Deer Path Estates Ph 1 and 2 MSBU for Road Maintenance	8,105	151,898	151,898	171,059
1513	Pine Run Estates MSTU for Road Improvements	70,997	250,938	250,938	262,886
1514	Woods and Lakes Subdivision MSBU for Road Maintenance	6,733	652,055	652,055	702,977
1516	DRA Maintenance NW 49th 35th Street MSBU	763	65,595	65,595	76,940
1517	Maricamp Market Center 1 and 2 MSBU Road Maintenance	512	22,886	22,886	31,848
1701	Indian Meadows MSTU for Street Lighting	3,120	5,582	5,582	5,721
1702	Ocala Heights MSTU for Street Lighting	3,788	42,822	42,822	43,385
1703	Bahia Oaks MSBU for Street Lighting	17,680	24,510	24,510	26,527
1704	Boardman MSTU for Street Lighting	4,249	16,353	16,353	15,439
1705	Hickory Hill MSTU for Street Lighting	2,709	8,136	8,136	8,006
1706	Churchill MSTU for Street Lighting	2,825	9,609	9,609	9,270
1707	Lake Weir Edgewater for Street Lighting	13,622	150,566	150,566	153,113
1708	Boulder Hill Subdivision MSTU for Street Lighting	1,358	13,376	13,376	14,464
1709	Kingsland Whispering Pines MSBU for Street Lighting	71,141	79,450	79,450	88,240
2114	Series 2015A Debt Service Fund	28,427	0	0	0
2115	Series 2016A Debt Service Fund	87,237	0	0	0
2116	Series 2017A Debt Service Fund	189,136	71,352	71,352	0
2117	Series 2019A Debt Service Fund	124,507	66,251	66,251	65,900
2118	Series 2021A Debt Service Fund	230,087	146,583	146,583	139,253
2119	Series 2022A Debt Service Fund	84,835	40,761	40,761	40,092
2120	Series 2024A Debt Service Fund	98,380	108,215	108,215	108,929
2121	Series 2024B Debt Service Fund	146,084	165,993	165,993	168,623
2122	Series 2025A Debt Service Fund	0	0	0	204,874
2123	Series 2026A Debt Service Fund	0	0	0	55,022
3120	Series 2024A Capital Projects Fund	139,744	106,509	106,509	109,645
3121	Series 2024B Capital Projects Fund	1,167,746	0	1,710	0
3122	Series 2025A Capital Projects Fund	2,245,152	0	0	0
4520	Marion County Utility Fund	41,485,616	163,226,316	166,616,696	154,034,492
	Non Countywide Total	**245,792,578**	**533,987,931**	**545,198,179**	**561,963,111**
	Countywide and Non Countywide Total	**776,138,997**	**1,659,740,422**	**1,669,713,336**	**1,736,146,433**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary

Fund	Fund Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
Multi-County Special Districts					
1300	Rainbow Lakes Estates MSD	417,295	1,613,373	1,637,636	1,698,109
	Multi-County Special Districts Total	**417,295**	**1,613,373**	**1,637,636**	**1,698,109**

Fund: 0010 - General Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
311000	Current Taxes	109,401,525	117,819,376	117,819,376	140,283,309
311200	Delinquent Taxes	445,021	326,982	326,982	547,105
315100	Communication Service Tax	2,055,928	2,099,565	2,099,565	2,233,043
316040	Other Licenses Code Enforcement	3,000	2,000	2,000	3,000
329501	Special Event Permits Zoning	2,475	3,000	3,000	3,000
331216	Citizen Corps Cert	0	0	10,000	0
331223	Emergency Management Performance	94,126	0	111,910	0
331248	St Criminal Alien Assistance	0	0	174,737	0
331272	Justice Assistance Grant Program	17,690	0	66,436	0
331501	Disaster Relief Funding	32,594	0	0	0
331725	US Fish and Wildlife Service	853,223	0	0	0
331821	Pre-Plea Diversion Drug Court	243,218	249,520	249,520	250,451
331825	Early Childhood Court	23,123	426,437	426,437	453,959
331830	Youth Court Programs	4,785	0	10,000	0
333020	Federal Forestry Shared Revenue	0	154,086	154,086	14,500
334101	Community Planning Technical Assistance	75,000	0	0	0
334232	Hazard Analysis Grant Program	1,930	0	4,345	0
334235	Civil Preparedness	93,372	0	104,839	0
334250	Immigration Enforcement	0	0	69,117	0
334701	Aid to Libraries	110,223	100,000	100,000	100,000
335121	State Revenue Sharing	15,104,407	14,101,661	14,101,661	15,056,818
335130	Insurance Agents County License	95,990	99,000	99,000	105,025
335140	Mobile Home Licenses	188,150	185,000	185,000	184,000
335150	Alcoholic Beverage License	114,453	120,400	120,400	114,500
335160	Racing Pari Mutuel Tax	446,500	446,500	446,500	446,500
335170	Cardroom Tax	106,782	155,000	155,000	98,239
335180	Local Government 1/2 Cent Sales Tax	35,431,819	35,052,605	35,052,605	34,115,938
335601	Child Support Enforcement Incentives	6,213	0	6,856	0
335701	Florida Boater Improvement Program	2,490	487,636	405,842	292,301
337102	Sumter County Reimbursement	83,892	70,900	70,900	69,255
337240	Medical Examiner	56,556	0	0	0
337249	School Board Public Safety	0	56,885	56,885	56,885
337251	City of McIntosh	2,858	2,945	2,945	3,122
337252	City of Belleview	34,658	36,504	36,504	39,380
337253	City of Dunnellon	11,963	12,615	12,615	13,527
337254	City of Reddick	2,852	2,983	2,983	3,202
337255	City of Ocala	263,082	276,235	276,235	301,100
337256	City of Ocala - Enhanced Services	77,657	164,155	164,155	164,155
337340	WRWSA Water Supply Funding	5,146	0	0	0
337510	City of Ocala Economic Development	6,000	0	0	0
337520	Disaster Relief Other	65,474	0	345,486	0
337760	Belleview Sportsplex	50,000	50,000	366,599	50,000
337807	Public Defender Reimbursement	0	0	0	65,575
337810	State of Florida Reimbursement	148,862	159,600	159,600	203,628
341160	Recording Fees $2 of $4	706,447	692,000	692,000	746,000
341510	Tax Collector Fees	8,413,881	8,628,000	8,628,000	9,214,000
341530	Clerk Circuit Court Excess Fees	550,379	0	0	0
341551	Supervisor of Elections Special Election Fees	472,000	0	0	0
341560	Property Appraiser Fees	38,133	0	0	0
341904	Impact Fee Processing Fees	168,970	191,000	191,000	124,000

Fund: 0010 - General Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
341905	Planning Amendment Appl	65,011	35,000	35,000	29,300
341906	Zoning Miscellaneous Fees	847,751	855,000	855,000	769,000
341908	Code Fine Collections Fees	43	0	0	25
341909	Assessments Fees	2,500	500	500	500
341910	Sale of Maps and Publications	5,226	3,000	3,000	5,000
341911	Office of Special Assessments Fees	552,524	150,000	150,000	150,000
341912	Copying Paper Fees	160	0	0	0
341913	Code Enforcement Copying Fees	88	100	100	100
341914	Planning Fee CDD	15,000	0	0	0
341915	Law Library Fees	7,127	4,000	4,000	4,000
342300	Housing for Prisoners	4,227,806	3,923,200	3,923,200	4,204,900
342301	Medical Care Prisoners	46,419	45,000	45,000	50,000
342600	Ambulance Fees	25,981,804	28,000,000	28,000,000	39,255,800
342605	Ambulance Fees Special Events	639,205	343,000	343,000	389,000
342611	Ambulance Fees Supplemental Payment	5,854,362	8,755,918	8,755,918	8,755,918
342620	Coordinated Opioid Recovery	102,662	0	0	0
342920	Code Enforcement Agreement	51,968	0	0	80,025
342925	Code Lien Searches	563,780	629,000	629,000	549,000
342940	Foreclosure Registration Fees	27,625	19,000	19,000	31,000
346401	Animal Licenses	280,583	302,000	302,000	302,000
346402	Animal Redemption Fees	5,427	8,000	8,000	8,000
346403	Animal Adoption Fees	44,671	38,000	38,000	45,000
346408	Animal Veterinary Fees	1,315	3,000	3,000	1,300
346409	Animal Removal Fees	54,493	60,000	60,000	56,800
346410	Animal Mobile Clinic Fees	36,324	40,000	40,000	26,000
347100	Library Fees	2,965	4,000	4,000	3,000
347501	Agriculture Center Fees	58,745	70,000	70,000	69,000
347502	Livestock Pavilion Fees	203,135	192,000	192,000	286,000
347565	Livestock Pavilion Commercial Rent	24,230	27,860	27,860	55,890
348930	Court Facilities Traffic Service Charge	610,838	505,000	505,000	780,000
348931	Law Library Traffic Service Charge	67,871	56,111	56,111	86,667
348932	Domestic Violence Additional Court Costs	73,060	57,000	57,000	72,000
348990	Other Court Collections to BOCC	53,767	94,878	94,878	36,000
351101	County Criminal Incarceration	111,219	105,000	105,000	127,000
351505	Drivers Ed Safety Act	110,526	0	0	0
352000	Library Fines	46,448	43,000	43,000	43,000
354001	Code Enforcement Board Fines	284,529	246,000	246,000	190,200
361110	Interest Board	5,589,989	3,757,000	3,757,000	3,375,000
361132	Interest Tax Collector	669,444	332,000	332,000	434,600
361133	Interest Sheriff	107,971	91,000	91,000	70,000
361134	Interest Property Appraiser	0	50	50	50
361150	Interest Code Enforcement Fines	51,983	31,000	31,000	32,000
361199	Interest Leases	50,488	0	0	0
361310	Fair Value Adjustment for Investments	14,398	0	0	0
362010	County Owned Property Rent	141,458	133,000	133,000	174,000
362020	Tower Lease Rent	184,637	183,000	183,000	183,000
362040	Extension Office Rent	1,200	1,200	1,200	1,200
364022	Sale of Surplus Land	6,400	0	0	0
364041	Sale of Surplus Equipment	103,943	45,000	145,589	45,000
364080	Insurance Proceeds Automotive	31,166	0	17,545	0
364090	Insurance Proceeds Property	13,387	0	0	0
365090	Other Scrap or Surplus Sales	2,049	0	0	0

Fund: 0010 - General Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
366020	Veterans Memorial Park	14,680	0	16,000	0
366025	Fallen Officer Memorial	133	0	0	0
366050	Library	1,074	0	0	0
366059	LIWAP Incentive	3,421	0	0	0
366061	FL Inmates and Dog Obedience Donations	4,870	0	0	0
366062	Animal Shelter Donations	7,703	5,700,000	5,700,000	486,658
366070	Community Paramedic Program	100,000	190,000	190,000	150,000
366090	Other Contributions and Donations	15,974	0	289,810	0
369030	Refund of Prior Year Exp	77,298	0	0	0
369041	Fleet Maintenance Income	3,433,438	3,332,000	3,332,000	3,784,400
369042	Fleet Maintenance Income General Fund	2,519	0	0	0
369045	Fuel Income	3,574,866	4,343,352	4,517,352	4,466,083
369070	Miscellaneous Library	67,688	63,000	63,000	74,000
369091	Advertising Tax Delinquent Land	23,356	24,100	24,100	32,900
369092	Fuel Tax Refunds	200,418	165,000	165,000	165,000
369093	Health Department Building Maintenance	273,847	275,000	300,000	350,000
369100	Vending Machine Proceeds	54,154	20,000	20,000	35,000
369108	Amazon Rebates	17,128	0	0	0
369109	EMRF Purchasing Card Rebate	0	40,000	40,000	40,000
369110	Purchasing Card Rebate	155,206	120,000	120,000	160,600
369112	CNG Rebates	993	1,500	1,500	1,500
369124	Medical Examiner Admin Fees	358,141	381,219	381,219	399,987
369133	Managed Care Administrative Fee	150,000	150,000	150,000	150,000
369201	Cost Allocation Independent Audit Fee	114,902	77,748	77,748	88,692
369202	Cost Allocation Clerk of Court	1,708,551	1,484,559	1,484,550	1,523,749
369203	Cost Allocation County Attorney	704,791	558,856	558,853	629,154
369204	Cost Allocation County Admin	1,212,042	991,811	991,801	736,123
369205	Cost Allocation Information Systems	1,558,559	1,143,354	1,143,347	1,486,254
369206	Cost Allocation Human Resources	474,914	422,459	422,456	448,169
369207	Cost Allocation Purchasing	689,532	750,645	750,641	864,718
369208	Cost Allocation HR Clinic	142,059	133,702	133,702	171,608
369209	Cost Allocation Facilities Management	1,100,147	1,098,915	1,098,908	1,655,332
369210	Cost Allocation MSTU Assessments	673,400	721,969	721,964	683,299
369211	Cost Allocation Tax Collector	815,311	847,688	847,683	1,247,962
369212	Cost Allocation Property Appraiser	9,298	9,260	9,260	9,361
369215	Cost Allocation Public Safety Radio	1,077,992	959,565	959,559	816,528
369216	Cost Allocation Public Relations	0	0	0	255,733
369910	Other	111,544	90,000	90,035	90,000
369920	Cash Over or Short	3,355	0	0	0
369950	Other Misc Code Enforcement	10,697	11,000	11,000	8,100
379999	Less 5%	0	-11,399,048	-11,399,048	-13,158,636
381115	From MSTU for Law Enforcement Fund	3,226,058	3,204,247	3,204,247	3,806,500
381117	From Tourism Development Fund	500,000	0	0	0
381160	From American Rescue Plan LSF Fund	0	7,856,070	7,856,070	0
381161	From American Rescue ERA2 Fund	0	0	437,534	0
381181	From Fire Rescue Fund	1,056,344	1,509,677	1,509,677	1,756,346
383105	Lease Agreements	455,997	0	0	0
383107	Subscription Arrangements Info Tech	193,793	0	0	0
383200	Installment Purchase Proceeds	1,472,860	0	0	0
399991	Balances Forward Cash Regular	115,175,952	101,704,299	96,743,218	81,638,208
	Total	**365,167,572**	**358,342,354**	**355,580,258**	**361,185,120**

Marion
County
FLORIDA

Fund: 0010 - General Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
100	Legislative	6,043,310	30,505,261	30,232,941	34,223,253
101	Finance and Administration	271,952	297,574	307,574	307,574
103	County Attorney	1,529,000	1,747,004	1,747,004	1,808,748
105	County Administrator	1,610,365	1,760,584	1,769,584	1,855,847
106	Public Relations	780,898	970,674	1,335,484	982,214
107	General Fund Transfers	2,533,986	3,324,267	3,352,052	2,955,616
110	Clerk to County Commission Transfer	5,177,992	5,736,024	5,742,880	6,048,585
113	Property Appraiser Transfer	4,912,187	5,181,333	5,187,971	5,198,340
116	Sheriff Jail Transfer	71,518,574	76,162,017	76,811,007	82,776,241
117	Sheriff Emergency Mgmt Transfer	1,292,870	1,249,392	1,605,441	1,300,372
123	Supervisor of Elections Transfer	4,334,039	5,220,182	5,220,182	4,237,742
126	Tax Collector Transfer	10,813,858	12,086,582	12,086,582	12,698,912
136	Marion County Childrens Alliance	15,000	15,000	15,000	15,000
137	Early Learning Coalition	197,652	175,000	175,000	175,000
138	Marion Senior Services Transit	1,478,543	2,095,497	2,095,497	1,558,145
142	East Central Florida Regional Planning Council	84,388	87,636	87,636	90,614
145	Historical Commission	3,472	9,000	9,000	9,000
146	Florida Forest Service Fire Control	3,000	43,747	43,747	43,747
147	Marion Soil Conservation District	151,828	182,372	182,372	190,115
150	Ocala Marion County Chamber and Economic Partnership	300,000	300,000	300,000	300,000
151	Small Business Development Council	116,000	180,000	180,000	185,000
153	Industry Development	187,500	676,032	676,032	631,125
170	Human Resources	967,578	1,022,517	1,022,517	1,073,910
172	Employee Health Clinic	263,109	0	0	0
174	Information Technology	9,142,479	9,188,322	9,338,322	9,411,442
176	Procurement Services	1,514,203	1,669,191	1,669,191	1,765,358
178	Fleet Management	8,920,157	10,166,175	10,340,175	10,540,962
180	Facilities Management	10,947,847	13,489,307	13,474,567	13,490,036
181	Facilities Management Health	231,911	275,000	300,000	350,000
182	Courthouse Security	1,057,735	1,100,000	1,100,000	1,155,000
200	Public Defender Administration	42,967	57,285	57,285	56,300
201	Public Defender Technology	469,280	533,381	533,381	644,048
202	Public Defender LOV	0	500	500	500
210	Court Administrator	28,779	40,758	40,758	40,924
211	Court Administration Technology	556,560	619,401	614,401	631,673
213	Circuit Court Judges	209,309	300,468	300,468	315,364
214	Circuit Court Judges Technology	454,523	478,581	483,581	486,548
215	Circuit Court Judges Legal Research	135	1,000	1,000	1,000
216	Circuit Court Legal Research Technology	0	450	450	450
218	County Court Judges	11,097	18,500	18,500	18,500
219	County Court Judges Technology	1,944	1,350	1,350	1,350
230	Detention And Corrections	38,917	58,500	58,500	35,500
260	Law Library	55,419	73,100	73,100	75,950
262	Guardian Ad Litem Program	15,278	32,076	32,076	32,196
263	Guardian Ad Litem Technology	26,017	37,495	37,495	22,710
264	County Court Summ Claims Mediation	823	6,200	6,200	6,200
265	Family Mediation	75	4,500	4,500	4,500
266	Pre Trial Release	238,553	272,451	272,451	264,006
267	Other Circuit Court Juvenile	128,889	139,454	139,454	148,995

Fund: 0010 - General Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
268	Early Intervention Program	265,590	266,590	266,590	270,588
280	Teen Court	43,112	46,128	56,128	48,209
282	Drug Court	114,478	237,046	237,046	245,720
283	Drug Court Expansion	99,406	0	0	0
284	Misdemeanor Drug Court	27,201	37,000	37,000	37,000
286	Juvenile Dependency Drug Court	25,838	426,437	426,437	453,959
287	Adult Diversion Drug Court	243,218	249,520	249,520	250,451
290	DUI Court	29,394	39,000	39,000	39,000
291	Veterans Court	112,729	145,903	145,903	152,053
292	Mental Health Court	128,456	195,149	195,149	199,201
305	Emergency Medical Services	41,508,863	50,344,629	50,344,629	63,724,214
310	Public Safety Radio	2,028,844	3,052,242	3,052,242	3,295,839
311	Public Safety Communications	8,346,253	8,863,560	8,891,858	8,980,042
315	Animal Services	6,666,969	8,015,735	7,941,717	8,634,142
317	Code Enforcement	1,688,710	2,322,573	2,322,573	2,290,414
320	Planning and Zoning	2,662,720	3,522,552	3,522,552	3,562,989
330	Health	88,238	240,000	196,000	240,000
331	Medicaid Hospitals Nursing Homes	8,050,991	8,999,442	9,171,631	9,516,007
335	Unclaimed Decedent Program	46,000	46,000	90,000	85,500
336	Other Human Services	120,526	0	0	0
337	Assessments Public Assistance	17,335	48,895	48,895	48,895
340	Community Services	346,294	423,926	423,926	343,061
360	Parks and Recreation	5,503,245	6,428,232	6,569,566	6,791,002
361	Other Recreation Programs	1,267,172	1,140,569	819,974	422,858
363	Belleview Sportsplex	304,717	660,209	976,808	501,996
370	Southeastern Livestock Pavilion	788,491	1,001,429	1,001,429	981,733
372	Cooperative Extension Service	1,038,673	1,295,972	1,282,927	1,342,093
375	Marion County Public Library System	9,795,221	12,508,127	12,508,127	12,683,639
378	Veterans Service Office	729,937	876,059	892,059	830,345
410	Municipal Services	595,234	833,675	833,675	842,950
412	Property Engineering Services	65,020	80,002	80,002	84,317
433	Water Resources	181,828	198,458	198,458	202,781
700	General Government Capital	263,401	5,864,266	5,638,736	5,847,375
702	Road Capital	118,905	195,241	195,241	119,812
705	Sheriff Capital	0	2,085,548	2,085,548	1,207,143
706	Jail Capital	158,689	1,473,412	1,402,001	1,402,001
707	Courthouse Capital	3,429,840	7,291,025	5,085,328	2,592,016
712	Emergency Medical Services Capital	1,191	0	0	0
713	Animal Services Capital	0	6,700,000	6,700,000	486,658
715	Parks and Recreation Capital	2,104,581	3,546,554	2,602,068	1,924,803
718	Southeastern Livestock Pavilion Capital	176,550	1,673,523	1,672,957	918,259
720	Library Capital	5,836,748	7,489,242	5,138,356	1,567,720
722	Fleet Capital	329,239	21,887,344	23,154,994	19,853,723
	Expenditure Summary Total	**254,029,845**	**358,342,354**	**355,580,258**	**361,185,120**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
511101	Executive Salaries	536,930	555,235	555,235	573,195
512101	Regular Salaries and Wages	118,954	126,423	126,423	131,540
521101	FICA Taxes	48,296	52,154	52,154	53,919
522101	Retirement Contributions	325,893	320,733	320,733	333,137
523101	Health Insurance	50,623	89,544	89,544	102,648
523401	Life ADD LTD	4,380	4,569	4,569	4,727
524101	Workers Compensation	594	822	822	849
525101	Unemployment Compensation	10,087	0	0	0
	Personnel Total	**1,095,757**	**1,149,480**	**1,149,480**	**1,200,015**
Operating					
531105	Prof Services Legislative Consultant	91,290	96,900	96,900	96,900
531109	Professional Services	129,885	262,824	248,824	262,824
534101	Contract Serv Other Misc	0	1,000	1,000	1,000
540101	Travel and Per Diem	21,165	30,000	30,000	30,000
541101	Communication Services	5,841	8,500	8,500	8,500
542201	Postage and Freight	0	600	600	600
542202	Postage Property Tax Notices	226,397	228,000	228,000	240,000
544101	Rentals and Leases Equipment	2,237	4,750	5,000	4,750
544401	Rentals and Leases Buildings	37,228	225,328	229,108	242,198
545101	Insurance Premiums	1,028,100	898,887	898,887	780,612
547101	Printing and Binding	83	1,500	1,500	1,500
547105	Printing and Binding Code Books	0	204	204	0
548101	Promotional Activities	334	0	0	0
549111	Other Current Charges and Obligations	1,000	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	10,200	5,200
549201	Advertising Legal	48,101	138,928	138,928	138,928
549990	Other Current Charges Misc Expenses	8,834	63,923	59,893	63,923
551101	Office Supplies	1,617	2,500	2,500	2,500
552106	Computer Software	359	375	375	460
552108	Operating Supplies	3,459	3,000	3,000	3,500
552116	Operating Supplies Computer Hardware	0	4,000	4,000	4,290
554201	Dues and Memberships	54,663	71,931	71,931	73,053
555501	Training and Education	13,673	14,000	14,000	15,000
	Operating Total	**1,674,266**	**2,077,650**	**2,068,650**	**1,991,038**
Debt Service					
571205	Principal Lease Agreements	170,303	0	0	0
572205	Interest Lease Agreements	8,058	0	0	0
	Debt Service Total	**178,361**	**0**	**0**	**0**
Grants & Aid					
581101	Aid to Government Agencies	2,721,675	3,367,350	3,367,350	3,890,250
581115	Aid to District School Board	223,250	234,413	234,413	234,413
582101	Aid to Private Organizations	150,000	0	150,000	0
	Grants & Aid Total	**3,094,925**	**3,601,763**	**3,751,763**	**4,124,663**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Reserves					
599101	Reserve for Contingencies	0	1,924,368	1,511,048	2,567,537
599199	Reserve for Cash Carry Forward	0	21,752,000	21,752,000	24,340,000
	Reserves Total	**0**	**23,676,368**	**23,263,048**	**26,907,537**
	Cost Center Expenditures Total	**6,043,309**	**30,505,261**	**30,232,941**	**34,223,253**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10001	1000	County Commissioner	1.00	1.00	1.00	114,639
10002	1000	County Commissioner	1.00	1.00	1.00	114,639
10003	1000	County Commissioner	1.00	1.00	1.00	114,639
10004	1000	County Commissioner	1.00	1.00	1.00	114,639
10005	1000	County Commissioner	1.00	1.00	1.00	114,639
10006	6102	Executive Assistant to the County Commission	1.00	1.00	1.00	65,583
11784	6102	Executive Assistant to the County Commission	1.00	1.00	1.00	62,109
		Current Positions Total	**7.00**	**7.00**	**7.00**	
		Positions Total	**7.00**	**7.00**	**7.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531108	Prof Services VAB Special Master	29,629	50,000	60,000	60,000
532101	Audit State Require CPA	242,323	247,574	247,574	247,574
	Operating Total	**271,952**	**297,574**	**307,574**	**307,574**
	Cost Center Expenditures Total	**271,952**	**297,574**	**307,574**	**307,574**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	1,050,499	1,149,371	1,149,371	1,187,955
512102	Salary Car Allowance	4,800	4,800	4,800	4,800
521101	FICA Taxes	72,208	78,143	78,143	80,142
522101	Retirement Contributions	200,688	220,828	220,828	224,579
523101	Health Insurance	105,045	137,520	137,520	157,644
523401	Life ADD LTD	7,748	7,712	7,712	7,968
524101	Workers Compensation	772	1,065	1,065	1,099
	Personnel Total	**1,441,760**	**1,599,439**	**1,599,439**	**1,664,187**
Operating					
534101	Contract Serv Other Misc	395	600	600	600
534115	Contract Serv Staff Leasing	0	3,000	3,000	3,000
540101	Travel and Per Diem	2,726	4,000	4,000	4,000
541101	Communication Services	970	5,000	5,000	5,000
542201	Postage and Freight	800	4,500	4,500	4,500
544101	Rentals and Leases Equipment	1,159	25,000	25,000	25,000
545101	Insurance Premiums	3,695	3,465	3,465	4,961
547101	Printing and Binding	256	500	500	500
549990	Other Current Charges Misc Expenses	571	1,000	1,000	1,000
551101	Office Supplies	1,035	6,000	6,000	6,000
552106	Computer Software	10,975	13,500	13,500	13,500
552108	Operating Supplies	1,927	2,000	2,000	2,000
552116	Operating Supplies Computer Hardware	8,154	9,500	9,500	5,000
554101	Books Publications and Subscriptions	30,113	42,000	42,000	42,000
554201	Dues and Memberships	4,535	7,500	7,500	7,500
555501	Training and Education	5,169	20,000	20,000	20,000
	Operating Total	**72,480**	**147,565**	**147,565**	**144,561**
Capital					
569903	Lease Agreement Equipment	9,194	0	0	0
	Capital Total	**9,194**	**0**	**0**	**0**
Debt Service					
571205	Principal Lease Agreements	5,298	0	0	0
572205	Interest Lease Agreements	268	0	0	0
	Debt Service Total	**5,566**	**0**	**0**	**0**
	Cost Center Expenditures Total	**1,529,000**	**1,747,004**	**1,747,004**	**1,808,748**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10007	1003	County Attorney	1.00	1.00	1.00	316,285
11850	1063	Legal Services Manager	1.00	1.00	1.00	83,388
10008	1267	Chief Assistant County Attorney	1.00	1.00	1.00	204,111
10009	2115	Assistant County Attorney	1.00	1.00	1.00	74,631
10010	2115	Assistant County Attorney	1.00	1.00	1.00	128,045
11630	2115	Assistant County Attorney	1.00	1.00	1.00	121,493
10011	5045	Paralegal	1.00	1.00	1.00	58,220
11631	5045	Paralegal	1.00	1.00	1.00	67,933
11828	6016	Legal Assistant	1.00	1.00	1.00	43,701
10013	6020	Public Records Coordinator	1.00	1.00	1.00	49,421
		Current Positions Total	**10.00**	**10.00**	**10.00**	
		Positions Total	**10.00**	**10.00**	**10.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	1,046,712	1,106,934	1,106,934	1,163,119
512102	Salary Car Allowance	9,135	9,100	9,100	9,100
521101	FICA Taxes	71,252	75,077	75,077	78,416
522101	Retirement Contributions	240,056	253,294	253,294	262,667
523101	Health Insurance	107,054	121,142	121,142	138,868
523401	Life ADD LTD	7,806	7,417	7,417	7,796
524101	Workers Compensation	928	1,328	1,328	1,397
	Personnel Total	**1,482,943**	**1,574,292**	**1,574,292**	**1,661,363**
Operating					
534101	Contract Serv Other Misc	9,023	5,525	14,525	15,525
540101	Travel and Per Diem	17,969	16,500	16,500	20,000
541101	Communication Services	3,000	4,620	3,820	5,481
542201	Postage and Freight	250	250	0	250
544101	Rentals and Leases Equipment	-1,834	6,000	6,000	6,000
545101	Insurance Premiums	7,149	5,505	5,505	6,330
547101	Printing and Binding	251	1,000	1,000	1,000
548101	Promotional Activities	13,540	5,000	5,000	5,000
549990	Other Current Charges Misc Expenses	625	0	0	0
551101	Office Supplies	2,381	2,250	1,750	2,250
552101	Gasoline Oil and Lubricants	916	1,300	600	1,300
552106	Computer Software	665	1,532	2,332	2,272
552108	Operating Supplies	400	2,685	785	1,000
552115	Employee Incentives	54,154	112,056	112,056	107,187
552116	Operating Supplies Computer Hardware	0	10,805	9,155	7,925
554101	Books Publications and Subscriptions	134	469	469	469
554201	Dues and Memberships	1,014	4,475	4,475	3,475
555501	Training and Education	10,280	6,320	11,320	9,020
	Operating Total	**119,917**	**186,292**	**195,292**	**194,484**
Debt Service					
571205	Principal Lease Agreements	7,327	0	0	0
572205	Interest Lease Agreements	181	0	0	0
	Debt Service Total	**7,508**	**0**	**0**	**0**
	Cost Center Expenditures Total	**1,610,368**	**1,760,584**	**1,769,584**	**1,855,847**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10014	1001	County Administrator	1.00	1.00	1.00	300,623
10026	1026	Executive Director Internal Services	1.00	1.00	1.00	143,021
10015	1028	Assistant County Administrator	0.57	0.57	0.57	114,103
10028	1028	Assistant County Administrator	1.00	1.00	1.00	199,015
11755	1028	Assistant County Administrator	0.29	0.29	0.29	58,052
11793	2051	Legislative Manager	1.00	1.00	1.00	90,772
10021	5085	Executive Coordinator	0.57	0.57	0.57	32,154
10022	5085	Executive Coordinator	0.29	0.29	0.29	15,569
10023	6006	Administrative Staff Assistant	1.00	1.00	1.00	53,061
10024	6021	Staff Assistant IV	1.00	1.00	1.00	56,847
10025	6083	Executive Staff Manager	1.00	1.00	1.00	60,175
		Current Positions Total	**8.72**	**8.72**	**8.72**	
		Positions Total	**8.72**	**8.72**	**8.72**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	518,623	581,612	581,612	578,744
521101	FICA Taxes	37,788	44,500	44,500	44,280
522101	Retirement Contributions	69,337	81,603	81,603	78,653
523101	Health Insurance	73,833	89,544	89,544	102,648
523401	Life ADD LTD	3,360	3,904	3,904	3,884
524101	Workers Compensation	455	702	702	697
	Personnel Total	**703,396**	**801,865**	**801,865**	**808,906**
Operating					
540101	Travel and Per Diem	871	700	1,110	1,200
541101	Communication Services	4,048	4,200	4,200	4,200
544101	Rentals and Leases Equipment	3,824	6,000	6,000	4,000
545101	Insurance Premiums	0	1,564	1,564	3,979
547101	Printing and Binding	1,485	4,000	1,384	3,000
548101	Promotional Activities	34,701	44,700	406,510	40,210
551101	Office Supplies	819	2,250	546	2,250
552101	Gasoline Oil and Lubricants	806	1,000	1,600	1,000
552106	Computer Software	13,083	88,030	91,696	90,543
552107	Clothing and Wearing Apparel	0	0	3,000	2,000
552108	Operating Supplies	15,889	12,000	3,129	11,360
552116	Operating Supplies Computer Hardware	101	0	2,789	4,500
554101	Books Publications and Subscriptions	1,135	1,495	1,495	1,396
554201	Dues and Memberships	589	870	170	770
555501	Training and Education	150	2,000	2,000	2,900
	Operating Total	**77,501**	**168,809**	**527,193**	**173,308**
Capital					
564101	Machinery and Equipment	0	0	6,426	0
	Capital Total	**0**	**0**	**6,426**	**0**
	Cost Center Expenditures Total	**780,897**	**970,674**	**1,335,484**	**982,214**

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10017	1282	Public Relations and Communications Director	1.00	1.00	1.00	106,850
11799	2081	Public Relations Manager	1.00	1.00	1.00	90,085
10018	2262	Public Relations Specialist	1.00	1.00	1.00	75,192
10020	2262	Public Relations Specialist	1.00	1.00	1.00	78,458
11911	2262	Public Relations Specialist	1.00	1.00	1.00	53,207
11912	2265	Multimedia Technician	1.00	0.00	0.00	0
10019	2288	Multimedia Manager	1.00	1.00	1.00	98,280
11912	2292	Multimedia Coordinator	0.00	1.00	1.00	59,821
		Current Positions Total	**7.00**	**7.00**	**7.00**	
		Positions Total	**7.00**	**7.00**	**7.00**	

Fund: 0010 - General Fund | **Organization Unit: Transfers**
Cost Center: 107 - General Fund Transfers | **Division: Interfund Transfers**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Interfund Transfers					
591102	Budget Transfer to Fine and Forfeiture Fund	0	649,902	649,902	0
591116	Budget Transfer to Building Safety Fund	25,485	0	27,785	0
591124	Budget Transfer to Medical Examiner Fund	1,421,587	1,558,155	1,558,155	1,665,659
591181	Budget Transfer to Fire Rescue Fund	1,086,914	1,116,210	1,116,210	1,289,957
	Interfund Transfers Total	**2,533,986**	**3,324,267**	**3,352,052**	**2,955,616**
	Cost Center Expenditures Total	**2,533,986**	**3,324,267**	**3,352,052**	**2,955,616**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
511101	Executive Salaries	0	22,969	22,969	23,672
512101	Regular Salaries and Wages	0	3,343,496	3,343,496	3,447,080
521101	FICA Taxes	0	257,411	257,411	265,417
522101	Retirement Contributions	0	602,168	602,168	597,259
523101	Health Insurance	0	570,399	570,399	659,440
523401	Life ADD LTD	0	22,560	22,560	23,256
524101	Workers Compensation	0	4,039	4,039	4,287
	Personnel Total	**0**	**4,823,042**	**4,823,042**	**5,020,411**
Operating					
531109	Professional Services	0	91,250	91,250	95,762
534101	Contract Serv Other Misc	0	175,521	175,521	166,376
534108	Contract Serv Courier	0	19,033	19,033	0
540101	Travel and Per Diem	0	55,655	55,655	56,795
541101	Communication Services	0	4,427	4,427	4,427
542201	Postage and Freight	0	11,630	11,630	11,630
544101	Rentals and Leases Equipment	0	12,016	12,016	12,016
545101	Insurance Premiums	0	12,888	12,888	17,706
546301	Repairs and Maint Equipment	0	2,000	2,000	2,000
546312	Repairs and Maint Computer Equipment	0	1,448	1,448	1,448
546401	Repairs and Maint Office Machine	0	10,873	10,873	10,873
547101	Printing and Binding	0	27,895	27,895	27,405
549111	Other Current Charges and Obligations	0	2,850	2,850	2,930
551101	Office Supplies	0	44,861	44,861	49,492
552101	Gasoline Oil and Lubricants	0	3,004	3,004	3,104
552106	Computer Software	0	335,285	335,285	337,213
552108	Operating Supplies	0	1,000	7,856	0
552116	Operating Supplies Computer Hardware	0	45,203	45,203	52,812
554101	Books Publications and Subscriptions	0	3,945	3,945	3,250
554201	Dues and Memberships	0	8,388	8,388	8,334
555501	Training and Education	0	40,810	40,810	42,325
	Operating Total	**0**	**909,982**	**916,838**	**905,898**
Capital					
564101	Machinery and Equipment	0	0	0	119,276
	Capital Total	**0**	**0**	**0**	**119,276**
Constitutional Officer Transfer					
591010	Budget Transfer to Clerk	5,177,992	0	0	0
	Constitutional Officer Transfer Total	**5,177,992**	**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	**5,177,992**	**5,736,024**	**5,742,880**	**6,048,585**

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	IT Hardware Infrastructure Replacement	119,276
	564101 - Machinery and Equipment Total	**119,276**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Constitutional Officer Transfer					
591013	Budget Transfer to Property Appraiser	4,912,187	5,181,333	5,187,971	5,198,340
	Constitutional Officer Transfer Total	**4,912,187**	**5,181,333**	**5,187,971**	**5,198,340**
	Cost Center Expenditures Total	**4,912,187**	**5,181,333**	**5,187,971**	**5,198,340**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
510101	Personnel Services MCSD	0	52,089,154	52,158,271	56,293,781
	Personnel Total	**0**	**52,089,154**	**52,158,271**	**56,293,781**
Operating					
530101	Operating Expenses MCSD	0	23,695,473	23,936,646	26,260,750
	Operating Total	**0**	**23,695,473**	**23,936,646**	**26,260,750**
Capital					
560101	Capital Outlay MCSD	0	155,680	716,090	0
	Capital Total	**0**	**155,680**	**716,090**	**0**
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	71,518,574	0	0	0
	Constitutional Officer Transfer Total	**71,518,574**	**0**	**0**	**0**
	Cost Center Expenditures Total	**71,518,574**	**76,162,017**	**76,811,007**	**82,776,241**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
510101	Personnel Services MCSD	0	771,688	862,688	868,421
	Personnel Total	**0**	**771,688**	**862,688**	**868,421**
Operating					
530101	Operating Expenses MCSD	0	402,582	542,676	428,685
	Operating Total	**0**	**402,582**	**542,676**	**428,685**
Capital					
560101	Capital Outlay MCSD	0	71,856	200,077	0
	Capital Total	**0**	**71,856**	**200,077**	**0**
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	1,292,870	0	0	0
	Constitutional Officer Transfer Total	**1,292,870**	**0**	**0**	**0**
	Cost Center Expenditures Total	**1,292,870**	**1,249,392**	**1,605,441**	**1,300,372**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
511101	Executive Salaries	0	187,447	187,447	191,155
512101	Regular Salaries and Wages	0	1,214,152	1,214,152	1,251,944
513101	Other Salaries and Wages	0	365,716	365,716	417,856
514101	Overtime	0	37,000	37,000	37,000
521101	FICA Taxes	0	159,928	159,928	169,624
522101	Retirement Contributions	0	324,852	324,852	334,589
523101	Health Insurance	0	287,122	287,122	317,614
524101	Workers Compensation	0	1,681	1,681	1,729
	Personnel Total	**0**	**2,577,898**	**2,577,898**	**2,721,511**
Operating					
531101	Prof Services Attorney	0	12,000	12,000	15,000
534101	Contract Serv Other Misc	0	31,250	31,250	31,250
540101	Travel and Per Diem	0	25,398	25,398	26,000
541101	Communication Services	0	113,606	113,606	66,431
541301	Transportation	0	11,300	11,300	12,700
542201	Postage and Freight	0	207,897	207,897	220,117
544401	Rentals and Leases Buildings	0	80,518	80,518	81,810
545101	Insurance Premiums	0	16,512	16,512	27,039
546301	Repairs and Maint Equipment	0	140,293	140,293	143,445
547101	Printing and Binding	0	221,576	221,576	144,076
548101	Promotional Activities	0	5,530	5,530	5,530
549990	Other Current Charges Misc Expenses	0	10,000	10,000	10,000
551101	Office Supplies	0	5,000	5,000	5,000
552106	Computer Software	0	559,948	559,948	675,426
552108	Operating Supplies	0	1,176,750	1,176,750	24,300
554201	Dues and Memberships	0	10,462	10,462	12,956
555501	Training and Education	0	11,744	11,744	12,651
	Operating Total	**0**	**2,639,784**	**2,639,784**	**1,513,731**
Constitutional Officer Transfer					
591011	Budget Transfer to Supervisor of Election	4,334,039	0	0	0
	Constitutional Officer Transfer Total	**4,334,039**	**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	**4,334,039**	**5,220,182**	**5,220,182**	**4,237,742**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
511101	Executive Salaries	0	217,765	217,765	224,409
512101	Regular Salaries and Wages	0	6,866,340	6,866,340	6,972,809
514101	Overtime	0	58,364	58,364	97,619
521101	FICA Taxes	0	527,275	527,275	538,523
522101	Retirement Contributions	0	1,086,377	1,086,377	1,089,954
523101	Health Insurance	0	1,710,814	1,710,814	2,028,515
524101	Workers Compensation	0	6,428	6,428	6,565
	Personnel Total	**0**	**10,473,363**	**10,473,363**	**10,958,394**
Operating					
531101	Prof Services Attorney	0	98,000	98,000	98,000
534101	Contract Serv Other Misc	0	170,000	170,000	170,000
540101	Travel and Per Diem	0	37,500	37,500	37,200
541101	Communication Services	0	56,000	56,000	52,000
542201	Postage and Freight	0	552,200	552,200	580,356
544101	Rentals and Leases Equipment	0	10,584	10,584	9,600
545101	Insurance Premiums	0	32,835	32,835	50,892
546401	Repairs and Maint Office Machine	0	350,000	350,000	330,000
549201	Advertising Legal	0	27,000	27,000	27,000
549451	Other Current Charges Computer System	0	51,500	51,500	51,500
551101	Office Supplies	0	175,000	175,000	175,000
554101	Books Publications and Subscriptions	0	13,000	13,000	14,500
	Operating Total	**0**	**1,573,619**	**1,573,619**	**1,596,048**
Capital					
564101	Machinery and Equipment	0	33,000	33,000	113,498
	Capital Total	**0**	**33,000**	**33,000**	**113,498**
Debt Service					
571301	Principal Loans	0	6,200	6,200	30,230
572301	Interest Loans	0	400	400	742
	Debt Service Total	**0**	**6,600**	**6,600**	**30,972**
Constitutional Officer Transfer					
591012	Budget Transfer to Tax Collector	10,813,858	0	0	0
	Constitutional Officer Transfer Total	**10,813,858**	**0**	**0**	**0**
	Cost Center Expenditures Total	**10,813,858**	**12,086,582**	**12,086,582**	**12,698,912**

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Servers (Qty 2)	33,000
	UPS 5 Kv (Qty 3)	54,498
	UPS 15 Kv	26,000
	564101 - Machinery and Equipment Total	**113,498**

Fund: 0010 - General Fund | **Organization Unit: Agencies**
Cost Center: 136 - Marion County Childrens Alliance | **Division: Community Service Agencies**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
582101	Aid to Private Organizations	15,000	15,000	15,000	15,000
	Grants & Aid Total	**15,000**	**15,000**	**15,000**	**15,000**
	Cost Center Expenditures Total	**15,000**	**15,000**	**15,000**	**15,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
582101	Aid to Private Organizations	197,652	175,000	175,000	175,000
	Grants & Aid Total	**197,652**	**175,000**	**175,000**	**175,000**
	Cost Center Expenditures Total	**197,652**	**175,000**	**175,000**	**175,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
582101	Aid to Private Organizations	1,478,543	2,095,497	2,095,497	1,558,145
	Grants & Aid Total	**1,478,543**	**2,095,497**	**2,095,497**	**1,558,145**
	Cost Center Expenditures Total	**1,478,543**	**2,095,497**	**2,095,497**	**1,558,145**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
582101	Aid to Private Organizations	84,388	87,636	87,636	90,614
	Grants & Aid Total	**84,388**	**87,636**	**87,636**	**90,614**
	Cost Center Expenditures Total	**84,388**	**87,636**	**87,636**	**90,614**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
552108	Operating Supplies	3,472	9,000	9,000	9,000
	Operating Total	**3,472**	**9,000**	**9,000**	**9,000**
	Cost Center Expenditures Total	**3,472**	**9,000**	**9,000**	**9,000**

Fund: 0010 - General Fund **Organization Unit: Agencies**
Cost Center: 146 - Florida Forest Service Fire Control **Division: Other Agencies**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
581105	Aid to Fire Control Association	0	40,747	40,747	40,747
581106	Aid to County Forester	3,000	3,000	3,000	3,000
	Grants & Aid Total	**3,000**	**43,747**	**43,747**	**43,747**
	Cost Center Expenditures Total	**3,000**	**43,747**	**43,747**	**43,747**

Fund: 0010 - General Fund **Organization Unit: Agencies**
Cost Center: 147 - Marion Soil Conservation District **Division: Other Agencies**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	92,873	102,592	102,592	106,268
514101	Overtime	5,461	5,236	5,236	5,208
521101	FICA Taxes	6,686	8,250	8,250	8,530
522101	Retirement Contributions	13,491	15,130	15,130	15,151
523101	Health Insurance	16,846	25,584	25,584	29,328
523401	Life ADD LTD	611	689	689	714
524101	Workers Compensation	97	131	131	136
	Personnel Total	**136,065**	**157,612**	**157,612**	**165,335**
Operating					
540101	Travel and Per Diem	7,046	10,000	10,000	10,000
542201	Postage and Freight	5	80	80	100
547101	Printing and Binding	3,386	3,000	3,000	3,000
548101	Promotional Activities	0	300	300	300
549201	Advertising Legal	193	1,420	1,420	1,420
551101	Office Supplies	0	200	200	200
552106	Computer Software	320	1,270	1,270	1,770
552107	Clothing and Wearing Apparel	0	700	700	200
554201	Dues and Memberships	1,051	2,790	2,790	2,290
555301	Training Materials and Supplies	1,125	1,000	1,000	1,500
555501	Training and Education	2,637	4,000	4,000	4,000
	Operating Total	**15,763**	**24,760**	**24,760**	**24,780**
	Cost Center Expenditures Total	**151,828**	**182,372**	**182,372**	**190,115**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
11957	5039	Soil and Water Program Assistant	1.00	1.00	1.00	36,525
10027	6246	Marion Soil Water Conserv District Administrator	1.00	1.00	1.00	66,644
		Current Positions Total	**2.00**	**2.00**	**2.00**	
		Positions Total	**2.00**	**2.00**	**2.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	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**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
582101	Aid to Private Organizations	116,000	180,000	180,000	185,000
	Grants & Aid Total	**116,000**	**180,000**	**180,000**	**185,000**
	Cost Center Expenditures Total	**116,000**	**180,000**	**180,000**	**185,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
582183	Aid to Private Org EDFIG	187,500	676,032	676,032	631,125
	Grants & Aid Total	**187,500**	**676,032**	**676,032**	**631,125**
	Cost Center Expenditures Total	**187,500**	**676,032**	**676,032**	**631,125**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	556,177	604,638	604,638	631,360
513101	Other Salaries and Wages	44,728	0	0	0
514101	Overtime	10	0	0	0
521101	FICA Taxes	43,943	46,261	46,261	48,306
522101	Retirement Contributions	76,044	84,835	84,835	85,804
523101	Health Insurance	102,689	108,732	108,732	124,644
523401	Life ADD LTD	3,686	4,061	4,061	4,237
524101	Workers Compensation	510	729	729	760
	Personnel Total	**827,787**	**849,256**	**849,256**	**895,111**
Operating					
531109	Professional Services	54,845	53,136	53,136	50,636
534101	Contract Serv Other Misc	300	300	300	300
540101	Travel and Per Diem	1,948	3,943	3,443	1,559
541101	Communication Services	1,979	2,153	2,153	2,153
542201	Postage and Freight	0	150	150	50
544101	Rentals and Leases Equipment	4,120	6,900	6,900	5,500
545101	Insurance Premiums	2,869	3,038	3,038	5,035
546257	Repairs and Maint Fleet Management	0	1,000	1,000	750
547101	Printing and Binding	253	500	740	300
548101	Promotional Activities	982	1,100	600	1,000
549201	Advertising Legal	0	100	100	0
549990	Other Current Charges Misc Expenses	847	900	900	500
551101	Office Supplies	2,591	3,500	3,000	3,500
552101	Gasoline Oil and Lubricants	307	800	800	500
552106	Computer Software	31,430	58,216	53,936	68,220
552107	Clothing and Wearing Apparel	1,444	1,500	1,500	1,500
552108	Operating Supplies	1,816	2,380	2,380	1,980
552113	Employee Service Awards	5,876	5,000	5,000	5,000
552116	Operating Supplies Computer Hardware	2,371	0	7,730	3,200
554201	Dues and Memberships	495	1,345	1,345	495
555301	Training Materials and Supplies	2,590	2,850	2,850	2,850
555501	Training and Education	4,566	3,850	3,350	3,171
555520	Training and Education Program	15,620	20,600	18,910	20,600
	Operating Total	**137,249**	**173,261**	**173,261**	**178,799**
Debt Service					
571205	Principal Lease Agreements	2,517	0	0	0
572205	Interest Lease Agreements	23	0	0	0
	Debt Service Total	**2,540**	**0**	**0**	**0**
	Cost Center Expenditures Total	**967,576**	**1,022,517**	**1,022,517**	**1,073,910**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
11900	1029	Human Resources Risk Director	0.75	0.75	0.75	100,496
10029	1278	Human Resources Assistant Director	1.00	1.00	1.00	98,176
10030	5017	Senior Human Resources Coordinator	1.00	1.00	1.00	59,821
11738	5017	Senior Human Resources Coordinator	1.00	1.00	1.00	54,933
10031	5047	Human Resources Supervisor	1.00	1.00	1.00	73,445
10032	5072	Talent and Recruitment Manager	1.00	1.00	1.00	82,098
10034	6006	Administrative Staff Assistant	0.75	0.75	0.00	0
10034	6078	Human Resources Risk Benefits Coordinator	0.00	0.00	0.75	39,656
10033	6087	Human Resources Talent Specialist	1.00	1.00	0.00	0
10033	6091	Human Resources Talent Specialist	0.00	0.00	1.00	60,404
10035	6115	Human Resources Technician	1.00	1.00	1.00	43,972
		Current Positions Total	**8.50**	**8.50**	**8.50**	
		Positions Total	**8.50**	**8.50**	**8.50**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	136,519	0	0	0
521101	FICA Taxes	9,641	0	0	0
522101	Retirement Contributions	25,571	0	0	0
523101	Health Insurance	21,054	0	0	0
523401	Life ADD LTD	856	0	0	0
524101	Workers Compensation	212	0	0	0
	Personnel Total	**193,853**	**0**	**0**	**0**
Operating					
534101	Contract Serv Other Misc	45,865	0	0	0
542201	Postage and Freight	42	0	0	0
544101	Rentals and Leases Equipment	397	0	0	0
545101	Insurance Premiums	678	0	0	0
546401	Repairs and Maint Office Machine	804	0	0	0
551101	Office Supplies	1,032	0	0	0
552103	Medical Supplies	18,034	0	0	0
554201	Dues and Memberships	320	0	0	0
555501	Training and Education	39	0	0	0
	Operating Total	**67,211**	**0**	**0**	**0**
Debt Service					
571205	Principal Lease Agreements	2,020	0	0	0
572205	Interest Lease Agreements	24	0	0	0
	Debt Service Total	**2,044**	**0**	**0**	**0**
	Cost Center Expenditures Total	**263,108**	**0**	**0**	**0**

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
Current Positions						
10036	2025	Clinic Manager Registered Nurse	1.00	0.00	0.00	0
10038	6006	Administrative Staff Assistant	1.00	0.00	0.00	0
		Current Positions Total	**2.00**	**0.00**	**0.00**	
		Positions Total	**2.00**	**0.00**	**0.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	2,585,376	2,979,871	2,979,871	3,054,825
514101	Overtime	62,400	61,491	61,491	61,500
521101	FICA Taxes	192,722	232,703	232,703	238,440
522101	Retirement Contributions	359,754	426,724	426,724	423,529
523101	Health Insurance	385,612	537,264	537,264	615,888
523401	Life ADD LTD	16,806	20,010	20,010	20,509
524101	Workers Compensation	2,550	3,671	3,671	3,760
	Personnel Total	**3,605,220**	**4,261,734**	**4,261,734**	**4,418,451**
Operating					
531109	Professional Services	192,492	222,462	222,462	201,264
534101	Contract Serv Other Misc	10,815	4,000	8,000	14,000
534115	Contract Serv Staff Leasing	36,219	65,000	61,000	68,100
540101	Travel and Per Diem	19,384	29,508	29,008	20,504
541101	Communication Services	411,229	593,819	593,819	700,660
542201	Postage and Freight	1,085	400	800	400
544101	Rentals and Leases Equipment	44,624	194,492	194,492	206,218
545101	Insurance Premiums	36,828	40,960	40,960	43,801
546140	Repairs and Maint Small Projects	197,605	230,000	220,000	230,000
546301	Repairs and Maint Equipment	237,730	151,000	151,000	117,023
547101	Printing and Binding	101	0	0	0
549990	Other Current Charges Misc Expenses	788	1,000	1,000	1,000
551101	Office Supplies	8,938	9,930	8,990	9,930
552101	Gasoline Oil and Lubricants	3,940	5,000	5,500	7,000
552106	Computer Software	1,243,122	1,623,130	1,643,130	2,034,574
552107	Clothing and Wearing Apparel	2,398	3,000	3,300	3,000
552108	Operating Supplies	92,627	139,000	119,000	82,889
552116	Operating Supplies Computer Hardware	87,862	142,458	152,458	199,720
552119	Operating Supplies PPE	272	250	350	300
554201	Dues and Memberships	493	360	500	545
555501	Training and Education	42,293	74,980	74,980	49,787
	Operating Total	**2,670,845**	**3,530,749**	**3,530,749**	**3,990,715**
Capital					
564101	Machinery and Equipment	1,483,715	1,134,113	1,134,113	740,550
568101	Intangible Software	0	0	150,000	0
569903	Lease Agreement Equipment	441,800	0	0	0
569907	Subscriptions Software	193,793	0	0	0
	Capital Total	**2,119,308**	**1,134,113**	**1,284,113**	**740,550**
Debt Service					
571201	Principal Lease Purchase	261,725	206,916	206,916	219,436
571205	Principal Lease Agreements	151,638	0	0	0
571207	Principal Subscriptions	307,629	0	0	0
572201	Interest Lease Purchase	0	54,810	54,810	42,290
572205	Interest Lease Agreements	2,214	0	0	0
572207	Interest Subscriptions	23,901	0	0	0

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Debt Service Total	**747,107**	**261,726**	**261,726**	**261,726**
	Cost Center Expenditures Total	**9,142,480**	**9,188,322**	**9,338,322**	**9,411,442**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10039	1020	Information Technology Director	1.00	1.00	1.00	146,183
10044	1150	Information Technology Assistant Director	0.00	1.00	1.00	107,973
10040	1302	Geographic Information Systems Coordinator	1.00	0.00	0.00	0
10040	1309	Enterprise GIS Manager	0.00	1.00	1.00	75,671
10059	2015	Information Technology Project Manager	1.00	1.00	1.00	53,207
11958	2015	Information Technology Project Manager	1.00	1.00	1.00	67,080
11794	2032	Database Administrator	1.00	1.00	1.00	76,128
10041	2093	Information Technology Security Officer	1.00	1.00	1.00	102,815
10042	2110	Network Systems Manager	1.00	1.00	1.00	91,812
10045	2285	Information Technology Admin and Fiscal Manager	1.00	1.00	1.00	78,396
10044	2287	Information Technology Operations Manager	1.00	0.00	0.00	0
10043	2294	Information Technology Applications Manager	1.00	1.00	1.00	82,493
11914	2304	Cloud Services Manager	1.00	1.00	1.00	73,757
11632	2305	Live Productions Manager	1.00	1.00	1.00	69,992
11783	3039	Live Productions Specialist	1.00	1.00	1.00	67,829
12056	3039	Live Productions Specialist	0.00	1.00	1.00	54,808
10046	3057	Network Systems Analyst	1.00	1.00	1.00	62,463
11782	3057	Network Systems Analyst	1.00	1.00	1.00	55,890
10048	3058	Information Technology Systems Manager	1.00	1.00	1.00	109,388
10047	3074	Senior Network Systems Analyst	1.00	1.00	1.00	64,023
11737	3080	Information Technology Security Analyst	1.00	1.00	1.00	69,119
11857	3083	Geographic Information Systems Programmer Analyst	1.00	0.00	0.00	0
11857	3088	Geographic Information Systems Developer	0.00	1.00	1.00	66,020
10050	3106	Technology Support Specialist	1.00	1.00	1.00	66,935
10051	3106	Technology Support Specialist	1.00	1.00	1.00	51,002
10052	3106	Technology Support Specialist	1.00	1.00	1.00	57,845
10055	3106	Technology Support Specialist	1.00	1.00	1.00	52,188
11858	3106	Technology Support Specialist	1.00	1.00	1.00	45,636
10053	3123	Information Technology Senior Security Analyst	1.00	1.00	1.00	78,624
10054	3124	Senior Technology Support Specialist	1.00	1.00	1.00	71,906
10056	3501	Senior Cloud Services Analyst	1.00	1.00	1.00	71,948
10049	3502	Business Systems Analyst	1.00	1.00	1.00	65,396
10057	3502	Business Systems Analyst	1.00	1.00	1.00	59,821
11959	3502	Business Systems Analyst	1.00	1.00	1.00	65,916

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10058	3504	Senior Business System Analyst	1.00	1.00	1.00	72,613
10060	3504	Senior Business System Analyst	1.00	1.00	1.00	103,231
10061	3505	Cloud Services Analyst	1.00	1.00	1.00	63,399
10062	3505	Cloud Services Analyst	1.00	1.00	1.00	62,837
11960	3508	User Account Analyst	1.00	1.00	1.00	55,432
11859	6021	Staff Assistant IV	1.00	1.00	1.00	46,655
12057	6029	Information Technology Help Desk Assistant	0.00	1.00	1.00	33,135
10063	6060	Information Technology Purchasing and Asset Spec	1.00	1.00	1.00	54,413
11915	6060	Information Technology Purchasing and Asset Spec	1.00	1.00	1.00	48,818
11916	6072	Technology Training Coordinator	1.00	1.00	1.00	77,314
11961	6088	Budget and Administrative Coordinator	1.00	1.00	1.00	53,311
		Current Positions Total	**40.00**	**42.00**	**42.00**	
		Positions Total	**40.00**	**42.00**	**42.00**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	EOL Network Switches Replacements	70,500
	Live Production Audio Power Amplifier (Qty 2) Replacements	11,420
	Live Production Video Servers and Control Surface (Qty 2) Replacements	76,000
	Judicial Center Video Surveillance Cabling and Camera Replacement - Phase IV - CF	225,000
	Judicial Center Video Surveillance System Cabling and Camera Replacement Phase II - CF	154,645
	Judicial Center Video Surveillance System Cabling Phase III - CF	103,752
	Replacement Offline Backup System Additional Server Storage - CF	39,233
	EOL Network Switches Replacements - CF	60,000
	564101 - Machinery and Equipment Total	**740,550**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	970,498	1,091,736	1,058,527	1,153,409
514101	Overtime	2,579	7,500	7,500	0
521101	FICA Taxes	69,974	84,111	81,571	88,252
522101	Retirement Contributions	132,972	154,232	149,573	156,757
523101	Health Insurance	195,906	230,256	220,790	263,952
523401	Life ADD LTD	6,482	7,333	7,110	7,743
524101	Workers Compensation	955	1,330	1,291	1,392
	Personnel Total	**1,379,366**	**1,576,498**	**1,526,362**	**1,671,505**
Operating					
534101	Contract Serv Other Misc	0	100	100	100
534115	Contract Serv Staff Leasing	36,929	0	50,136	0
540101	Travel and Per Diem	2,362	2,000	5,500	5,500
541101	Communication Services	918	1,000	1,000	1,000
542201	Postage and Freight	0	50	275	50
544101	Rentals and Leases Equipment	3,319	6,400	6,400	6,400
545101	Insurance Premiums	3,353	4,325	4,325	5,977
547101	Printing and Binding	456	200	200	200
548101	Promotional Activities	995	1,000	1,250	1,000
549201	Advertising Legal	1,533	3,000	500	0
551101	Office Supplies	5,264	6,000	3,325	6,000
552101	Gasoline Oil and Lubricants	30	300	300	300
552106	Computer Software	48,336	50,210	50,210	54,168
552107	Clothing and Wearing Apparel	810	1,000	1,100	1,000
552108	Operating Supplies	9,133	1,750	3,850	850
552116	Operating Supplies Computer Hardware	12,648	4,080	4,080	0
554101	Books Publications and Subscriptions	420	4,120	485	320
554201	Dues and Memberships	995	1,818	1,953	2,448
555501	Training and Education	3,906	5,340	7,840	8,540
	Operating Total	**131,407**	**92,693**	**142,829**	**93,853**
Debt Service					
571205	Principal Lease Agreements	3,400	0	0	0
572205	Interest Lease Agreements	31	0	0	0
	Debt Service Total	**3,431**	**0**	**0**	**0**
	Cost Center Expenditures Total	**1,514,204**	**1,669,191**	**1,669,191**	**1,765,358**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10064	1047	Procurement Director	1.00	1.00	1.00	135,284
10065	1279	Procurement and Contract Analyst Coordinator	1.00	1.00	0.00	0
10066	1295	Procurement Manager	1.00	1.00	0.00	0
10067	2119	Procurement Supervisor	1.00	1.00	0.00	0
11766	2221	Vendor Liaison	1.00	1.00	1.00	54,351
10073	2223	Procurement Operations Coordinator	1.00	1.00	0.00	0
10068	5127	Procurement and Contract Analyst	1.00	0.00	0.00	0
10069	5127	Procurement and Contract Analyst	1.00	0.00	0.00	0
10070	5127	Procurement and Contract Analyst	1.00	0.00	0.00	0
11633	5127	Procurement and Contract Analyst	1.00	0.00	0.00	0
10068	5128	Procurement and Contract Analyst	0.00	1.00	0.00	0
10069	5128	Procurement and Contract Analyst	0.00	1.00	0.00	0
10070	5128	Procurement and Contract Analyst	0.00	1.00	0.00	0
11633	5128	Procurement and Contract Analyst	0.00	1.00	0.00	0
10071	6023	Staff Assistant III	1.00	1.00	1.00	35,464
10072	6023	Staff Assistant III	1.00	1.00	1.00	37,253
10078	6059	Administrative Business Specialist	1.00	1.00	1.00	63,794
10074	6208	Business Services Specialist	1.00	1.00	1.00	51,376
10075	6208	Business Services Specialist	1.00	1.00	1.00	51,564
10076	6208	Business Services Specialist	1.00	1.00	1.00	37,940
10077	6208	Business Services Specialist	1.00	1.00	1.00	48,589
10079	6208	Business Services Specialist	1.00	1.00	1.00	43,514
		Current Positions Total	**18.00**	**18.00**	**10.00**	
Reclassified Positions						
10066	1310	Procurement Assistant Director Salary Impact $6,172	0.00	0.00	1.00	109,028
10065	1311	Contracting Manager Salary Impact $4,037	0.00	0.00	1.00	71,305
10067	2120	Procurement Business Manager Salary Impact $4,530	0.00	0.00	1.00	80,014
10073	2224	Procurement Systems Manager Salary Impact $4,297	0.00	0.00	1.00	75,912
10068	5129	Contracting Officer Salary Impact $3,669	0.00	0.00	1.00	64,801
10069	5129	Contracting Officer Salary Impact $4,388	0.00	0.00	1.00	53,206

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
10070	5129	Contracting Officer Salary Impact $6,738	0.00	0.00	1.00	53,206
11633	5129	Contracting Officer Salary Impact $5,345	0.00	0.00	1.00	53,206
		Reclassified Positions Total	**0.00**	**0.00**	**8.00**	
		Positions Total	**18.00**	**18.00**	**18.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	1,630,514	1,873,831	1,865,331	2,108,333
514101	Overtime	40,220	61,261	61,261	61,807
521101	FICA Taxes	120,517	148,063	148,063	166,051
522101	Retirement Contributions	244,260	289,127	289,127	314,464
523101	Health Insurance	317,077	370,968	370,968	454,584
523401	Life ADD LTD	10,781	12,588	12,588	14,160
524101	Workers Compensation	20,884	27,572	27,572	31,812
	Personnel Total	**2,384,253**	**2,783,410**	**2,774,910**	**3,151,211**
Operating					
534101	Contract Serv Other Misc	7,140	250	8,750	250
540101	Travel and Per Diem	2,879	3,500	3,500	3,500
541101	Communication Services	15,081	17,309	17,309	16,422
542201	Postage and Freight	321	850	850	1,050
543101	Utility Services Electric Water Sewer	72,915	80,772	80,772	78,749
543102	Utility Services Waste Disposal	8,307	7,650	8,650	8,938
544101	Rentals and Leases Equipment	237	3,619	3,619	2,350
545101	Insurance Premiums	55,882	51,127	51,127	69,137
546101	Repairs and Maint Bldgs and Grounds	28,200	35,653	35,653	47,525
546301	Repairs and Maint Equipment	210	11,445	11,445	11,445
546305	Repairs and Maint Vehicle and Equipment	1,216,875	1,296,984	1,296,984	1,206,784
547101	Printing and Binding	0	0	0	126
548101	Promotional Activities	0	500	500	500
551101	Office Supplies	1,201	2,095	2,095	2,095
551102	Office Supplies Small Tools	33,740	24,225	24,225	27,900
552101	Gasoline Oil and Lubricants	3,423,030	4,343,352	4,517,352	4,466,083
552106	Computer Software	51,250	60,277	60,277	62,490
552107	Clothing and Wearing Apparel	11,676	16,100	16,100	15,575
552108	Operating Supplies	34,977	39,340	39,340	42,935
552116	Operating Supplies Computer Hardware	15,150	7,125	7,125	7,439
552119	Operating Supplies PPE	3,728	5,500	7,000	5,500
552257	Parts Vehicle and Equipment	1,086,493	1,237,497	1,237,497	1,281,497
554101	Books Publications and Subscriptions	1,929	8,003	8,003	6,875
554201	Dues and Memberships	549	800	800	800
555501	Training and Education	10,556	12,245	9,745	12,245
	Operating Total	**6,082,326**	**7,266,218**	**7,448,718**	**7,378,210**
Capital					
564101	Machinery and Equipment	446,408	116,547	116,547	11,541
	Capital Total	**446,408**	**116,547**	**116,547**	**11,541**
Debt Service					
571205	Principal Lease Agreements	2,440	0	0	0
571207	Principal Subscriptions	4,106	0	0	0
572205	Interest Lease Agreements	184	0	0	0
572207	Interest Subscriptions	439	0	0	0
	Debt Service Total	**7,169**	**0**	**0**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Cost Center Expenditures Total	**8,920,156**	**10,166,175**	**10,340,175**	**10,540,962**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10082	1045	Fleet Management Director	1.00	1.00	1.00	135,991
10083	1112	Fleet Operations Manager	1.00	1.00	0.00	0
11962	1113	Fleet Management Specialist	1.00	1.00	1.00	82,743
10084	5059	Fleet Parts Specialist	1.00	1.00	1.00	60,133
11736	5059	Fleet Parts Specialist	1.00	1.00	1.00	50,773
11735	6024	Staff Assistant II	1.00	1.00	1.00	42,557
10085	6088	Budget and Administrative Coordinator	1.00	1.00	1.00	57,887
10086	6110	Administrative Manager	1.00	1.00	1.00	79,540
10087	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10088	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10089	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10090	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10091	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10092	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10093	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10094	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10095	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10096	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10097	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10098	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10099	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10100	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
10101	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
11635	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
11917	7040	Fleet Vehicle Technician	1.00	0.00	0.00	0
11634	7048	Service Writer	1.00	1.00	1.00	53,332
10102	7087	Fleet Generator and Fuel Tank Specialist	1.00	0.00	0.00	0
10103	7088	Fleet Generator and Fuel Tank Specialist Assistant	1.00	0.00	0.00	0
10103	7102	Fleet Generator and Fuel Tank Specialist Assistant	0.00	1.00	1.00	50,628
10102	7103	Fleet Generator and Fuel Tank Specialist	0.00	1.00	1.00	73,757
10087	7104	Fleet Vehicle Technician	0.00	1.00	1.00	64,501
10088	7104	Fleet Vehicle Technician	0.00	1.00	1.00	40,706
10089	7104	Fleet Vehicle Technician	0.00	1.00	1.00	67,309
10090	7104	Fleet Vehicle Technician	0.00	1.00	1.00	61,839
10091	7104	Fleet Vehicle Technician	0.00	1.00	1.00	44,928
10092	7104	Fleet Vehicle Technician	0.00	1.00	1.00	66,186
10093	7104	Fleet Vehicle Technician	0.00	1.00	1.00	48,797
10094	7104	Fleet Vehicle Technician	0.00	1.00	1.00	40,706
10095	7104	Fleet Vehicle Technician	0.00	1.00	1.00	56,077
10096	7104	Fleet Vehicle Technician	0.00	1.00	1.00	86,216
10097	7104	Fleet Vehicle Technician	0.00	1.00	1.00	74,818
10098	7104	Fleet Vehicle Technician	0.00	1.00	1.00	41,829
10099	7104	Fleet Vehicle Technician	0.00	1.00	1.00	72,967

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
10100	7104	Fleet Vehicle Technician	0.00	1.00	1.00	79,644
10101	7104	Fleet Vehicle Technician	0.00	1.00	1.00	78,146
11635	7104	Fleet Vehicle Technician	0.00	1.00	1.00	52,208
11917	7104	Fleet Vehicle Technician	0.00	1.00	1.00	51,564
11963	8019	Fleet Technician Assistant	1.00	0.00	0.00	0
11963	8021	Fleet Technician Assistant	0.00	1.00	1.00	33,759
		Current Positions Total	**29.00**	**29.00**	**28.00**	
New Positions						
12099	7104	Fleet Vehicle Technician	0.00	0.00	1.00	49,088
12100	7104	Fleet Vehicle Technician	0.00	0.00	1.00	49,088
		New Positions Total	**0.00**	**0.00**	**2.00**	
Salary and FTE Adjustments						
10083	1112	Fleet Operations Manager Salary Impact $2,683 Paygrade Change From 114 To 115	0.00	0.00	1.00	94,411
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**1.00**	
		Positions Total	**29.00**	**29.00**	**31.00**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Copy Machine	6,291
	Wheel and Tire Lift	5,250
	564101 - Machinery and Equipment Total	**11,541**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	3,622,338	4,196,597	4,196,597	4,399,529
514101	Overtime	130,651	167,786	167,786	150,000
521101	FICA Taxes	271,500	333,935	333,935	348,103
522101	Retirement Contributions	526,588	621,534	621,534	637,749
523101	Health Insurance	649,903	805,896	805,896	923,832
523401	Life ADD LTD	24,006	28,179	28,179	29,536
524101	Workers Compensation	65,921	96,255	96,255	96,733
	Personnel Total	**5,290,907**	**6,250,182**	**6,250,182**	**6,585,482**
Operating					
531109	Professional Services	50,556	54,000	54,000	54,000
534101	Contract Serv Other Misc	381,994	485,000	481,000	490,000
534116	Contract Serv Janitorial	854,640	1,076,000	1,067,000	1,290,980
540101	Travel and Per Diem	4,706	8,000	12,000	10,000
541101	Communication Services	48,981	74,350	74,350	74,350
542201	Postage and Freight	324	400	900	400
543101	Utility Services Electric Water Sewer	1,200,169	1,393,973	1,393,973	1,300,000
543102	Utility Services Waste Disposal	79,257	86,051	86,051	88,000
544101	Rentals and Leases Equipment	14,031	30,000	30,000	25,308
545101	Insurance Premiums	93,717	103,065	103,065	119,980
546101	Repairs and Maint Bldgs and Grounds	600,204	750,020	750,020	740,000
546135	Repairs and Maint Jail	397,262	455,000	455,000	470,000
546139	Repairs and Maint Judicial Complex	115,842	150,000	150,000	145,000
546140	Repairs and Maint Small Projects	1,187,383	1,518,000	1,518,000	1,200,000
546301	Repairs and Maint Equipment	3,980	5,000	5,000	5,000
547101	Printing and Binding	0	500	500	300
549990	Other Current Charges Misc Expenses	543	600	600	600
551101	Office Supplies	4,750	10,000	9,500	9,000
552101	Gasoline Oil and Lubricants	76,608	100,000	100,000	100,000
552106	Computer Software	-12,815	40,418	40,418	30,449
552107	Clothing and Wearing Apparel	19,589	20,000	20,000	25,000
552108	Operating Supplies	294,726	190,000	190,000	210,000
552116	Operating Supplies Computer Hardware	12,899	16,080	16,080	10,000
552119	Operating Supplies PPE	7,047	7,500	7,500	7,500
552135	Operation Supplies Jail	265,916	16,350	25,350	17,500
552139	Operating Supplies Judicial Complex	-348,251	76,874	76,874	76,874
554101	Books Publications and Subscriptions	0	750	750	500
554201	Dues and Memberships	1,452	2,100	2,100	1,800
555301	Training Materials and Supplies	676	800	800	750
555501	Training and Education	16,708	39,000	39,000	38,000
	Operating Total	**5,372,894**	**6,709,831**	**6,709,831**	**6,541,291**
Capital					
564101	Machinery and Equipment	265,564	529,294	514,554	363,263
	Capital Total	**265,564**	**529,294**	**514,554**	**363,263**
Debt Service					
571205	Principal Lease Agreements	3,395	0	0	0

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
571207	Principal Subscriptions	14,615	0	0	0
572205	Interest Lease Agreements	62	0	0	0
572207	Interest Subscriptions	409	0	0	0
	Debt Service Total	**18,481**	**0**	**0**	**0**
	Cost Center Expenditures Total	**10,947,846**	**13,489,307**	**13,474,567**	**13,490,036**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10104	1031	Facilities Management Director	1.00	1.00	1.00	152,548
10114	1161	Administrative Logistics Manager	1.00	1.00	1.00	78,042
11749	1297	Facilities Management Operations Manager	1.00	1.00	1.00	93,996
10105	1306	Facilities Assistant Director	1.00	1.00	1.00	116,064
10106	1306	Facilities Assistant Director	1.00	1.00	1.00	105,124
10127	2018	Facilities Management Project Manager	1.00	1.00	1.00	53,207
11785	2018	Facilities Management Project Manager	1.00	1.00	1.00	73,341
10115	2049	Facilities Management Construction Manager	1.00	1.00	1.00	90,792
11786	3042	Business Technologist	1.00	1.00	1.00	74,028
12058	3095	Projects Coordinator II	0.00	1.00	1.00	56,868
10107	6006	Administrative Staff Assistant	1.00	1.00	1.00	54,788
10108	6006	Administrative Staff Assistant	1.00	1.00	1.00	57,908
10109	6041	Building Maintenance Supervisor	1.00	1.00	1.00	83,720
10110	6041	Building Maintenance Supervisor	1.00	1.00	1.00	72,031
10111	6041	Building Maintenance Supervisor	1.00	1.00	1.00	79,727
10112	6041	Building Maintenance Supervisor	1.00	1.00	1.00	89,877
11636	6041	Building Maintenance Supervisor	1.00	1.00	1.00	87,319
11964	6041	Building Maintenance Supervisor	1.00	1.00	1.00	70,284
10113	6250	Facilities Fiscal Manager	1.00	1.00	0.00	0
10117	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10118	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10119	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10120	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10121	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10122	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10123	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10124	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10126	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10128	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10129	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10130	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10131	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10132	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10133	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10134	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10135	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10136	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10137	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10138	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10139	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10140	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10141	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10142	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10143	7012	Facilities Trades Technician	1.00	0.00	0.00	0

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10144	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10145	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10146	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10147	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11720	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11778	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11838	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11918	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11919	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11920	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11921	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11922	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11923	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11924	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11965	7012	Facilities Trades Technician	1.00	0.00	0.00	0
11966	7012	Facilities Trades Technician	1.00	0.00	0.00	0
10117	7013	Facilities Trades Technician	0.00	1.00	1.00	60,757
10118	7013	Facilities Trades Technician	0.00	1.00	1.00	56,285
10119	7013	Facilities Trades Technician	0.00	1.00	1.00	69,909
10120	7013	Facilities Trades Technician	0.00	1.00	1.00	53,103
10121	7013	Facilities Trades Technician	0.00	1.00	1.00	82,826
10122	7013	Facilities Trades Technician	0.00	1.00	1.00	78,125
10123	7013	Facilities Trades Technician	0.00	1.00	1.00	86,216
10124	7013	Facilities Trades Technician	0.00	1.00	1.00	75,463
10126	7013	Facilities Trades Technician	0.00	1.00	1.00	52,604
10128	7013	Facilities Trades Technician	0.00	1.00	1.00	57,991
10129	7013	Facilities Trades Technician	0.00	1.00	1.00	75,380
10130	7013	Facilities Trades Technician	0.00	1.00	1.00	57,845
10131	7013	Facilities Trades Technician	0.00	1.00	1.00	61,194
10132	7013	Facilities Trades Technician	0.00	1.00	1.00	47,196
10133	7013	Facilities Trades Technician	0.00	1.00	1.00	53,540
10134	7013	Facilities Trades Technician	0.00	1.00	1.00	74,818
10135	7013	Facilities Trades Technician	0.00	1.00	1.00	46,322
10136	7013	Facilities Trades Technician	0.00	1.00	0.00	0
10137	7013	Facilities Trades Technician	0.00	1.00	1.00	53,394
10138	7013	Facilities Trades Technician	0.00	1.00	1.00	65,271
10139	7013	Facilities Trades Technician	0.00	1.00	1.00	65,853
10140	7013	Facilities Trades Technician	0.00	1.00	1.00	62,088
10141	7013	Facilities Trades Technician	0.00	1.00	1.00	49,941
10142	7013	Facilities Trades Technician	0.00	1.00	1.00	49,026
10143	7013	Facilities Trades Technician	0.00	1.00	1.00	48,132
10144	7013	Facilities Trades Technician	0.00	1.00	1.00	50,066
10145	7013	Facilities Trades Technician	0.00	1.00	1.00	62,088
10146	7013	Facilities Trades Technician	0.00	1.00	1.00	82,389
10147	7013	Facilities Trades Technician	0.00	1.00	1.00	69,077
11720	7013	Facilities Trades Technician	0.00	1.00	1.00	77,543
11778	7013	Facilities Trades Technician	0.00	1.00	1.00	50,066
11838	7013	Facilities Trades Technician	0.00	1.00	1.00	55,183
11918	7013	Facilities Trades Technician	0.00	1.00	1.00	49,567

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
11919	7013	Facilities Trades Technician	0.00	1.00	1.00	53,394
11920	7013	Facilities Trades Technician	0.00	1.00	1.00	48,610
11921	7013	Facilities Trades Technician	0.00	1.00	1.00	49,088
11922	7013	Facilities Trades Technician	0.00	1.00	1.00	51,564
11923	7013	Facilities Trades Technician	0.00	1.00	1.00	56,722
11924	7013	Facilities Trades Technician	0.00	1.00	1.00	44,512
11965	7013	Facilities Trades Technician	0.00	1.00	1.00	49,088
11966	7013	Facilities Trades Technician	0.00	1.00	1.00	54,600
12059	7013	Facilities Trades Technician	0.00	1.00	1.00	49,088
12060	7013	Facilities Trades Technician	0.00	1.00	1.00	32,136
10148	8014	Courier	1.00	0.00	0.00	0
10148	8015	Courier	0.00	1.00	1.00	47,549
		Current Positions Total	**60.00**	**63.00**	**61.00**	
Reclassified Positions						
10136	1161	Administrative Logistics Manager Salary Impact $3,867	0.00	0.00	1.00	68,514
10113	2254	Fiscal and Business Manager Salary Impact $4,752	0.00	0.00	1.00	107,110
		Reclassified Positions Total	**0.00**	**0.00**	**2.00**	
		Positions Total	**60.00**	**63.00**	**63.00**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	20' Equipment Trailer - Replacement for MTL-1	9,195
	Pickup Truck 3/4 ton 4x4 - Replacement for M-47	53,911
	Cargo Vans 3/4 ton (Qty 3) - Replacements	220,272
	Articulating Kubota - Loader Model R540	79,885
	564101 - Machinery and Equipment Total	**363,263**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534101	Contract Serv Other Misc	198,118	215,000	215,000	215,000
546101	Repairs and Maint Bldgs and Grounds	33,793	60,000	85,000	135,000
	Operating Total	**231,911**	**275,000**	**300,000**	**350,000**
	Cost Center Expenditures Total	**231,911**	**275,000**	**300,000**	**350,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534101	Contract Serv Other Misc	1,057,735	1,100,000	1,100,000	1,155,000
	Operating Total	**1,057,735**	**1,100,000**	**1,100,000**	**1,155,000**
	Cost Center Expenditures Total	**1,057,735**	**1,100,000**	**1,100,000**	**1,155,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
541101	Communication Services	6,313	12,285	12,285	11,300
543101	Utility Services Electric Water Sewer	36,654	45,000	45,000	45,000
	Operating Total	**42,967**	**57,285**	**57,285**	**56,300**
	Cost Center Expenditures Total	**42,967**	**57,285**	**57,285**	**56,300**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
540101	Travel and Per Diem	0	1,500	1,500	1,500
541101	Communication Services	14,853	14,576	14,576	70,534
546312	Repairs and Maint Computer Equipment	2,959	9,310	9,310	9,943
551101	Office Supplies	610	19,212	1,412	3,566
552106	Computer Software	101,658	125,513	125,513	155,296
552116	Operating Supplies Computer Hardware	26,406	26,678	44,478	40,602
555501	Training and Education	0	1,980	1,980	1,980
	Operating Total	**146,486**	**198,769**	**198,769**	**283,421**
Capital					
564101	Machinery and Equipment	0	0	0	11,379
	Capital Total	**0**	**0**	**0**	**11,379**
Grants & Aid					
581101	Aid to Government Agencies	322,794	334,612	334,612	349,248
	Grants & Aid Total	**322,794**	**334,612**	**334,612**	**349,248**
	Cost Center Expenditures Total	**469,280**	**533,381**	**533,381**	**644,048**

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	PowerEdge Server (Tier I)	11,379
	564101 - Machinery and Equipment Total	**11,379**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	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**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
541101	Communication Services	27,789	39,700	39,700	39,700
545101	Insurance Premiums	990	1,058	1,058	1,224
	Operating Total	**28,779**	**40,758**	**40,758**	**40,924**
	Cost Center Expenditures Total	**28,779**	**40,758**	**40,758**	**40,924**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	377,506	403,731	403,731	400,292
521101	FICA Taxes	27,973	30,891	30,891	30,628
522101	Retirement Contributions	51,630	56,647	56,647	54,402
523101	Health Insurance	75,828	76,752	76,752	87,984
523401	Life ADD LTD	2,515	2,710	2,710	2,687
524101	Workers Compensation	350	486	486	484
	Personnel Total	**535,802**	**571,217**	**571,217**	**576,477**
Operating					
531109	Professional Services	0	600	600	600
534101	Contract Serv Other Misc	0	0	7,000	0
540101	Travel and Per Diem	5,579	10,750	4,750	10,750
546101	Repairs and Maint Bldgs and Grounds	0	5,000	5,000	5,000
546257	Repairs and Maint Fleet Management	193	1,000	1,000	1,750
551101	Office Supplies	134	630	130	630
552101	Gasoline Oil and Lubricants	944	2,000	2,000	2,000
552108	Operating Supplies	2,464	1,204	7,204	1,316
552257	Parts Vehicle and Equipment	96	500	500	500
554101	Books Publications and Subscriptions	774	700	1,200	350
555501	Training and Education	10,574	25,800	13,800	32,300
	Operating Total	**20,758**	**48,184**	**43,184**	**55,196**
	Cost Center Expenditures Total	**556,560**	**619,401**	**614,401**	**631,673**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		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	69,639
10151	3104	User Support Analyst Reimbursed By Sumter County	1.00	1.00	1.00	43,431
10153	3104	User Support Analyst Reimbursed By Sumter County	1.00	1.00	1.00	47,924
10154	3109	Justice Information Systems Coordinator	1.00	1.00	1.00	54,704
10152	3114	Senior User Support Analyst	1.00	1.00	1.00	61,589
		Current Positions Total	**6.00**	**6.00**	**6.00**	
		Positions Total	**6.00**	**6.00**	**6.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	143,761	197,706	197,706	206,024
521101	FICA Taxes	10,204	15,126	15,126	15,763
522101	Retirement Contributions	19,659	27,740	27,740	28,001
523101	Health Insurance	25,276	38,376	38,376	43,992
523401	Life ADD LTD	961	1,328	1,328	1,383
524101	Workers Compensation	109	192	192	201
	Personnel Total	**199,970**	**280,468**	**280,468**	**295,364**
Operating					
531109	Professional Services	1,410	2,000	500	500
534101	Contract Serv Other Misc	0	0	1,500	1,500
541101	Communication Services	5,911	10,000	10,000	10,000
547101	Printing and Binding	0	500	0	500
548101	Promotional Activities	0	300	0	300
551101	Office Supplies	157	3,000	1,000	3,000
552108	Operating Supplies	1,861	4,200	7,000	4,200
	Operating Total	**9,339**	**20,000**	**20,000**	**20,000**
	Cost Center Expenditures Total	**209,309**	**300,468**	**300,468**	**315,364**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
11855	2058	Magistrate	1.00	1.00	1.00	107,328
11856	6021	Staff Assistant IV	1.00	1.00	1.00	44,824
12061	6249	Court Program Specialist II	0.00	1.00	1.00	47,861
		Current Positions Total	**2.00**	**3.00**	**3.00**	
		Positions Total	**2.00**	**3.00**	**3.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
541113	Communications Technology	40,948	50,280	50,280	50,580
546312	Repairs and Maint Computer Equipment	1,630	4,600	9,300	5,500
551101	Office Supplies	3,786	6,570	6,570	6,570
552106	Computer Software	91,700	129,567	119,867	141,839
552108	Operating Supplies	997	11,000	3,800	17,484
552116	Operating Supplies Computer Hardware	76,321	89,564	210,764	109,575
	Operating Total	**215,382**	**291,581**	**400,581**	**331,548**
Capital					
564101	Machinery and Equipment	239,142	187,000	83,000	155,000
	Capital Total	**239,142**	**187,000**	**83,000**	**155,000**
	Cost Center Expenditures Total	**454,524**	**478,581**	**483,581**	**486,548**

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	TrueNAS Storage Unit	130,000
	TrueNAS Tape Library	25,000
	564101 - Machinery and Equipment Total	**155,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
541101	Communication Services	135	1,000	1,000	1,000
	Operating Total	**135**	**1,000**	**1,000**	**1,000**
	Cost Center Expenditures Total	**135**	**1,000**	**1,000**	**1,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
551101	Office Supplies	0	450	450	450
	Operating Total	**0**	**450**	**450**	**450**
	Cost Center Expenditures Total	**0**	**450**	**450**	**450**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
541101	Communication Services	1,380	2,500	2,500	2,500
551101	Office Supplies	419	3,000	675	3,000
552108	Operating Supplies	9,298	13,000	15,325	13,000
	Operating Total	**11,097**	**18,500**	**18,500**	**18,500**
	Cost Center Expenditures Total	**11,097**	**18,500**	**18,500**	**18,500**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
551101	Office Supplies	0	1,350	1,350	1,350
552116	Operating Supplies Computer Hardware	1,944	0	0	0
	Operating Total	**1,944**	**1,350**	**1,350**	**1,350**
	Cost Center Expenditures Total	**1,944**	**1,350**	**1,350**	**1,350**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
549165	Inmate Worker County Criminal Clerk	18,850	22,000	22,000	18,000
549166	Inmate Worker Felony Clerk	20,067	36,500	36,500	17,500
	Operating Total	**38,917**	**58,500**	**58,500**	**35,500**
	Cost Center Expenditures Total	**38,917**	**58,500**	**58,500**	**35,500**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	2,000	2,000	500
534101	Contract Serv Other Misc	0	2,000	2,000	500
541101	Communication Services	77	400	400	400
542201	Postage and Freight	468	1,200	1,200	1,200
547101	Printing and Binding	0	500	500	500
548101	Promotional Activities	0	500	500	500
551101	Office Supplies	915	3,000	3,000	3,000
552106	Computer Software	19,874	25,000	25,000	25,000
552108	Operating Supplies	543	5,000	5,000	5,000
554101	Books Publications and Subscriptions	0	3,000	3,000	3,000
554201	Dues and Memberships	507	500	500	600
	Operating Total	**22,384**	**43,100**	**43,100**	**40,200**
Capital					
566101	Books Publications and Library Materials	33,035	30,000	30,000	35,750
	Capital Total	**33,035**	**30,000**	**30,000**	**35,750**
	Cost Center Expenditures Total	**55,419**	**73,100**	**73,100**	**75,950**

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 2027 Adopted
	Capital	
566101 - Books Publications and Library Materials		
	Law books	35,750
	566101 - Books Publications and Library Materials Total	**35,750**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
541101	Communication Services	15,278	30,876	30,876	30,996
551101	Office Supplies	0	1,200	1,200	1,200
	Operating Total	**15,278**	**32,076**	**32,076**	**32,196**
	Cost Center Expenditures Total	**15,278**	**32,076**	**32,076**	**32,196**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
551101	Office Supplies	0	1,700	1,700	1,700
552106	Computer Software	2,564	13,895	13,895	13,895
552116	Operating Supplies Computer Hardware	23,453	21,900	21,900	7,115
	Operating Total	**26,017**	**37,495**	**37,495**	**22,710**
	Cost Center Expenditures Total	**26,017**	**37,495**	**37,495**	**22,710**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	0	1,600	0
540101	Travel and Per Diem	0	1,500	900	1,500
547101	Printing and Binding	0	200	200	200
548101	Promotional Activities	0	500	500	500
551101	Office Supplies	20	800	800	800
552108	Operating Supplies	428	500	500	500
554101	Books Publications and Subscriptions	0	200	200	200
554201	Dues and Memberships	75	500	500	500
555501	Training and Education	300	2,000	1,000	2,000
	Operating Total	**823**	**6,200**	**6,200**	**6,200**
	Cost Center Expenditures Total	**823**	**6,200**	**6,200**	**6,200**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	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	0	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	**75**	**4,500**	**4,500**	**4,500**
	Cost Center Expenditures Total	**75**	**4,500**	**4,500**	**4,500**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	163,526	185,703	185,703	174,243
521101	FICA Taxes	11,743	14,210	14,210	13,331
522101	Retirement Contributions	28,401	32,720	32,720	31,085
523101	Health Insurance	33,692	38,376	38,376	43,992
523401	Life ADD LTD	1,050	1,247	1,247	1,170
524101	Workers Compensation	140	195	195	185
	Personnel Total	**238,552**	**272,451**	**272,451**	**264,006**
	Cost Center Expenditures Total	**238,552**	**272,451**	**272,451**	**264,006**

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10156	6110	Administrative Manager	1.00	1.00	1.00	84,261
10155	6241	Court Program Specialist I	1.00	1.00	1.00	42,245
10157	6241	Court Program Specialist I	1.00	1.00	1.00	42,640
		Current Positions Total	**3.00**	**3.00**	**3.00**	
		Positions Total	**3.00**	**3.00**	**3.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	85,230	92,986	92,986	98,073
521101	FICA Taxes	6,093	7,116	7,116	7,504
522101	Retirement Contributions	11,652	13,047	13,047	13,329
523101	Health Insurance	25,276	25,584	25,584	29,328
523401	Life ADD LTD	570	625	625	660
524101	Workers Compensation	69	96	96	101
	Personnel Total	**128,890**	**139,454**	**139,454**	**148,995**
	Cost Center Expenditures Total	**128,890**	**139,454**	**139,454**	**148,995**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10158	6024	Staff Assistant II	1.00	1.00	1.00	37,711
10159	6084	Alternative Sanctions Coordinator	1.00	1.00	1.00	57,512
		Current Positions Total	**2.00**	**2.00**	**2.00**	
		Positions Total	**2.00**	**2.00**	**2.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	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	265,590	265,590	265,590	269,588
	Grants & Aid Total	**265,590**	**265,590**	**265,590**	**269,588**
	Cost Center Expenditures Total	**265,590**	**266,590**	**266,590**	**270,588**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	23,364	25,345	25,345	26,375
521101	FICA Taxes	1,703	1,938	1,938	2,017
522101	Retirement Contributions	3,194	3,556	3,556	3,584
523101	Health Insurance	6,319	6,396	6,396	7,332
523401	Life ADD LTD	156	170	170	177
524101	Workers Compensation	17	23	23	24
	Personnel Total	**34,753**	**37,428**	**37,428**	**39,509**
Operating					
531109	Professional Services	6,278	5,000	15,000	5,000
540101	Travel and Per Diem	968	2,000	2,000	2,000
547101	Printing and Binding	90	100	100	100
548101	Promotional Activities	0	50	50	50
551101	Office Supplies	232	400	400	400
552108	Operating Supplies	414	200	200	200
554101	Books Publications and Subscriptions	103	150	150	150
554201	Dues and Memberships	200	300	200	300
555501	Training and Education	75	500	600	500
	Operating Total	**8,360**	**8,700**	**18,700**	**8,700**
	Cost Center Expenditures Total	**43,113**	**46,128**	**56,128**	**48,209**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10160	6241	Court Program Specialist I	0.50	0.50	0.50	25,605
		Current Positions Total	**0.50**	**0.50**	**0.50**	
		Positions Total	**0.50**	**0.50**	**0.50**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	59,555	119,288	119,288	123,760
521101	FICA Taxes	4,248	9,128	9,128	9,470
522101	Retirement Contributions	8,139	16,737	16,737	16,819
523101	Health Insurance	12,638	25,584	25,584	29,328
523401	Life ADD LTD	398	801	801	831
524101	Workers Compensation	43	108	108	112
	Personnel Total	**85,021**	**171,646**	**171,646**	**180,320**
Operating					
531109	Professional Services	17,981	32,500	32,350	32,500
534101	Contract Serv Other Misc	0	0	150	0
540101	Travel and Per Diem	3,074	7,500	7,500	7,500
547101	Printing and Binding	0	1,500	1,500	1,500
548101	Promotional Activities	625	2,000	2,000	2,000
551101	Office Supplies	824	3,000	3,000	3,000
552108	Operating Supplies	3,285	10,900	10,900	10,900
554101	Books Publications and Subscriptions	407	2,000	2,000	2,000
554201	Dues and Memberships	200	1,000	1,000	1,000
555501	Training and Education	3,060	5,000	5,000	5,000
	Operating Total	**29,456**	**65,400**	**65,400**	**65,400**
	Cost Center Expenditures Total	**114,477**	**237,046**	**237,046**	**245,720**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10161	6241	Court Program Specialist I	1.00	1.00	1.00	64,210
10162	6241	Court Program Specialist I Reimbursed By State Of Florida	1.00	1.00	1.00	57,616
		Current Positions Total	**2.00**	**2.00**	**2.00**	
		Positions Total	**2.00**	**2.00**	**2.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	51,634	0	0	0
521101	FICA Taxes	3,908	0	0	0
522101	Retirement Contributions	7,060	0	0	0
523101	Health Insurance	12,638	0	0	0
523401	Life ADD LTD	344	0	0	0
524101	Workers Compensation	37	0	0	0
	Personnel Total	**75,621**	**0**	**0**	**0**
Operating					
531109	Professional Services	17,691	0	0	0
540101	Travel and Per Diem	2,081	0	0	0
551101	Office Supplies	87	0	0	0
552108	Operating Supplies	2,455	0	0	0
554201	Dues and Memberships	200	0	0	0
555501	Training and Education	1,270	0	0	0
	Operating Total	**23,784**	**0**	**0**	**0**
	Cost Center Expenditures Total	**99,405**	**0**	**0**	**0**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10162	6241	Court Program Specialist I Reimbursed By State Of Florida	1.00	0.00	0.00	0
		Current Positions Total	**1.00**	**0.00**	**0.00**	
		Positions Total	**1.00**	**0.00**	**0.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	20,969	20,000	19,800	20,000
534101	Contract Serv Other Misc	0	0	200	0
540101	Travel and Per Diem	734	6,000	5,000	6,000
542201	Postage and Freight	0	0	1,000	0
547101	Printing and Binding	172	500	500	500
548101	Promotional Activities	1,701	1,500	1,500	1,500
551101	Office Supplies	105	1,500	1,500	1,500
552108	Operating Supplies	2,770	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	750	3,500	3,500	3,500
	Operating Total	**27,201**	**37,000**	**37,000**	**37,000**
	Cost Center Expenditures Total	**27,201**	**37,000**	**37,000**	**37,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	19,806	396,535	396,535	429,615
540101	Travel and Per Diem	2,022	8,832	8,832	9,304
548101	Promotional Activities	1,815	4,250	4,250	4,100
552108	Operating Supplies	900	13,730	13,730	7,850
555501	Training and Education	1,295	3,090	3,090	3,090
	Operating Total	**25,838**	**426,437**	**426,437**	**453,959**
	Cost Center Expenditures Total	**25,838**	**426,437**	**426,437**	**453,959**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	235,306	236,569	236,569	237,500
540101	Travel and Per Diem	3,877	8,916	8,916	8,916
555501	Training and Education	4,035	4,035	4,035	4,035
	Operating Total	**243,218**	**249,520**	**249,520**	**250,451**
	Cost Center Expenditures Total	**243,218**	**249,520**	**249,520**	**250,451**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	26,469	30,000	34,500	30,000
540101	Travel and Per Diem	597	2,000	0	2,000
547101	Printing and Binding	0	500	0	500
548101	Promotional Activities	0	500	0	500
551101	Office Supplies	40	500	500	500
552108	Operating Supplies	1,339	2,500	1,000	2,500
554101	Books Publications and Subscriptions	0	800	800	800
554201	Dues and Memberships	200	200	200	200
555501	Training and Education	750	2,000	2,000	2,000
	Operating Total	**29,395**	**39,000**	**39,000**	**39,000**
	Cost Center Expenditures Total	**29,395**	**39,000**	**39,000**	**39,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	74,076	88,401	88,401	90,692
521101	FICA Taxes	5,556	6,765	6,765	6,940
522101	Retirement Contributions	10,136	12,404	12,404	12,326
523101	Health Insurance	12,650	25,584	25,584	29,328
523401	Life ADD LTD	496	594	594	609
524101	Workers Compensation	68	90	90	93
	Personnel Total	**102,982**	**133,838**	**133,838**	**139,988**
Operating					
531109	Professional Services	3,629	6,000	5,300	6,000
534101	Contract Serv Other Misc	0	0	800	0
540101	Travel and Per Diem	2,402	2,000	1,500	2,000
542201	Postage and Freight	0	0	1,000	0
547101	Printing and Binding	0	200	200	200
548101	Promotional Activities	210	365	65	365
551101	Office Supplies	0	800	800	800
552107	Clothing and Wearing Apparel	0	200	200	200
552108	Operating Supplies	766	1,000	1,000	1,000
554101	Books Publications and Subscriptions	0	300	0	300
554201	Dues and Memberships	200	200	200	200
555501	Training and Education	2,540	1,000	1,000	1,000
	Operating Total	**9,747**	**12,065**	**12,065**	**12,065**
	Cost Center Expenditures Total	**112,729**	**145,903**	**145,903**	**152,053**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10163	6025	Staff Assistant I	1.00	1.00	1.00	32,781
11712	6241	Court Program Specialist I Reimbursed By State Of Florida	1.00	1.00	1.00	56,933
		Current Positions Total	**2.00**	**2.00**	**2.00**	
		Positions Total	**2.00**	**2.00**	**2.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	75,854	85,385	85,385	85,946
521101	FICA Taxes	5,753	6,535	6,535	6,577
522101	Retirement Contributions	10,258	11,980	11,980	11,681
523101	Health Insurance	10,558	25,584	25,584	29,328
523401	Life ADD LTD	504	574	574	578
524101	Workers Compensation	68	91	91	91
	Personnel Total	**102,995**	**130,149**	**130,149**	**134,201**
Operating					
531109	Professional Services	12,546	38,800	23,800	38,800
534101	Contract Serv Other Misc	0	1,200	7,200	1,200
540101	Travel and Per Diem	4,223	9,000	9,000	9,000
547101	Printing and Binding	82	500	500	500
548101	Promotional Activities	0	1,200	1,200	1,200
551101	Office Supplies	1,055	2,000	2,000	2,000
552108	Operating Supplies	4,168	6,000	15,000	6,000
554101	Books Publications and Subscriptions	168	1,000	1,000	1,000
554201	Dues and Memberships	0	1,300	1,300	1,300
555501	Training and Education	3,219	4,000	4,000	4,000
	Operating Total	**25,461**	**65,000**	**65,000**	**65,000**
	Cost Center Expenditures Total	**128,456**	**195,149**	**195,149**	**199,201**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		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	44,367
		Current Positions Total	**2.00**	**2.00**	**2.00**	
		Positions Total	**2.00**	**2.00**	**2.00**	

Fund: 0010 - General Fund | **Organization Unit: Public Safety**
Cost Center: 305 - Emergency Medical Services | **Division: Fire Rescue and Ambulance**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	16,410,497	19,295,215	18,595,215	25,470,904
513101	Other Salaries and Wages	158,381	400,000	390,700	307,107
514101	Overtime	4,805,503	4,648,443	5,348,443	5,583,888
521101	FICA Taxes	1,567,778	1,862,617	1,861,906	2,399,520
522101	Retirement Contributions	6,755,907	8,129,765	8,129,765	11,353,969
523101	Health Insurance	3,414,353	4,170,192	4,170,192	5,098,184
523401	Life ADD LTD	105,963	129,596	129,596	171,017
524101	Workers Compensation	564,455	769,083	769,083	1,058,286
	Personnel Total	**33,782,837**	**39,404,911**	**39,394,900**	**51,442,875**
Operating					
531109	Professional Services	150,775	228,050	228,050	237,850
531339	Prof Services Medical Immunization	65,722	204,000	106,600	104,000
534101	Contract Serv Other Misc	326,903	340,000	352,200	531,000
534115	Contract Serv Staff Leasing	0	0	10,011	0
540101	Travel and Per Diem	32,112	46,100	52,100	54,600
541101	Communication Services	93,924	111,500	131,500	145,500
542201	Postage and Freight	24,206	35,000	35,000	35,000
543101	Utility Services Electric Water Sewer	59,093	84,000	94,000	84,000
544101	Rentals and Leases Equipment	4,113	15,000	15,000	15,240
544401	Rentals and Leases Buildings	14,163	14,160	14,160	14,160
545101	Insurance Premiums	264,757	305,031	305,031	410,443
546301	Repairs and Maint Equipment	308,191	493,000	483,000	496,340
547101	Printing and Binding	3,696	7,000	7,000	7,000
549112	Other Current Charges Refunds	299,935	300,000	300,000	300,000
549990	Other Current Charges Misc Expenses	205	100,000	100,000	50,000
551101	Office Supplies	21,564	22,600	22,600	20,600
552101	Gasoline Oil and Lubricants	626,438	720,000	895,000	720,000
552103	Medical Supplies	1,200,444	1,344,000	1,344,000	1,340,500
552106	Computer Software	374,874	640,003	640,003	558,800
552107	Clothing and Wearing Apparel	459,096	615,300	615,300	615,700
552108	Operating Supplies	285,492	389,690	374,690	352,800
552114	Operating Supplies Public Education	0	2,000	2,000	2,000
552116	Operating Supplies Computer Hardware	99,454	300,700	315,900	275,700
554101	Books Publications and Subscriptions	13,425	17,700	17,700	17,700
554201	Dues and Memberships	1,084	9,090	9,090	9,490
555301	Training Materials and Supplies	29,067	50,700	40,700	31,900
555501	Training and Education	392,058	799,312	693,312	375,312
	Operating Total	**5,150,791**	**7,193,936**	**7,203,947**	**6,805,635**
Capital					
564101	Machinery and Equipment	32,696	0	0	0
	Capital Total	**32,696**	**0**	**0**	**0**
Debt Service					
571205	Principal Lease Agreements	4,188	0	0	0
571207	Principal Subscriptions	28,937	0	0	0
572205	Interest Lease Agreements	91	0	0	0

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
572207	Interest Subscriptions	1,898	0	0	0
	Debt Service Total	**35,114**	**0**	**0**	**0**
Grants & Aid					
581316	Aid To AHCA	2,507,423	3,745,782	3,745,782	5,475,704
	Grants & Aid Total	**2,507,423**	**3,745,782**	**3,745,782**	**5,475,704**
	Cost Center Expenditures Total	**41,508,861**	**50,344,629**	**50,344,629**	**63,724,214**

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10386	1042	Medical Billing Manager	1.00	1.00	1.00	93,538
10169	1266	Deputy Chief	1.00	1.00	1.00	164,768
11795	2014	EMS Battalion Chief	0.00	1.00	1.00	100,444
11796	2014	EMS Battalion Chief	0.00	1.00	1.00	100,444
11797	2014	EMS Battalion Chief	0.00	1.00	1.00	100,444
11955	2029	EMS Advanced Practitioner	1.00	1.00	1.00	144,290
11795	2055	Emergency Medical Services Captain	1.00	0.00	0.00	0
11796	2055	Emergency Medical Services Captain	1.00	0.00	0.00	0
11797	2055	Emergency Medical Services Captain	1.00	0.00	0.00	0
11925	2055	Emergency Medical Services Captain	1.00	1.00	1.00	76,591
10332	3220	Quality Improvement Specialist	1.00	1.00	0.00	0
10170	4400	Firefighter	1.00	1.00	1.00	78,464
10171	4400	Firefighter	1.00	1.00	1.00	72,456
10172	4400	Firefighter	1.00	1.00	1.00	61,266
10173	4400	Firefighter	1.00	1.00	1.00	66,613
10174	4400	Firefighter	1.00	1.00	1.00	61,266
10175	4400	Firefighter	1.00	1.00	1.00	72,511
10176	4400	Firefighter	1.00	1.00	1.00	73,393
10177	4400	Firefighter	1.00	1.00	1.00	77,582
10178	4400	Firefighter	1.00	1.00	1.00	82,019
10179	4400	Firefighter	1.00	1.00	1.00	63,140
10180	4400	Firefighter	1.00	1.00	1.00	72,759
10181	4400	Firefighter	1.00	1.00	1.00	74,936
10182	4400	Firefighter	1.00	1.00	1.00	83,810
10183	4400	Firefighter	1.00	1.00	1.00	103,488
10184	4400	Firefighter	1.00	1.00	1.00	77,995
10185	4400	Firefighter	1.00	1.00	1.00	103,295
10186	4400	Firefighter	1.00	1.00	1.00	83,121
10187	4400	Firefighter	1.00	1.00	1.00	82,533
10188	4400	Firefighter	1.00	1.00	1.00	60,550
10189	4400	Firefighter	1.00	1.00	1.00	76,121
10190	4400	Firefighter	1.00	1.00	1.00	80,117
10191	4400	Firefighter	1.00	1.00	1.00	83,673
10192	4400	Firefighter	1.00	1.00	1.00	79,070
10193	4400	Firefighter	1.00	1.00	1.00	68,680
10194	4400	Firefighter	1.00	1.00	1.00	75,129
10195	4400	Firefighter	1.00	1.00	1.00	80,834
10196	4400	Firefighter	1.00	1.00	1.00	78,932
10197	4400	Firefighter	1.00	1.00	1.00	84,444
10198	4400	Firefighter	1.00	1.00	1.00	61,266
10199	4400	Firefighter	1.00	1.00	1.00	62,121
10200	4400	Firefighter	1.00	1.00	1.00	86,318
10201	4400	Firefighter	1.00	1.00	1.00	65,235
10202	4400	Firefighter	1.00	1.00	1.00	73,393

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10203	4400	Firefighter	1.00	1.00	1.00	75,846
10204	4400	Firefighter	1.00	1.00	1.00	79,676
10205	4400	Firefighter	1.00	1.00	1.00	62,121
10206	4400	Firefighter	1.00	1.00	1.00	62,121
10207	4400	Firefighter	1.00	1.00	1.00	80,834
10208	4400	Firefighter	1.00	1.00	1.00	64,794
10209	4400	Firefighter	1.00	1.00	1.00	74,468
10210	4400	Firefighter	1.00	1.00	1.00	60,550
10211	4400	Firefighter	1.00	1.00	1.00	78,298
10212	4400	Firefighter	1.00	1.00	1.00	77,031
10213	4400	Firefighter	1.00	1.00	1.00	98,114
10214	4400	Firefighter	1.00	1.00	1.00	75,212
10215	4400	Firefighter	1.00	1.00	1.00	74,192
10216	4400	Firefighter	1.00	1.00	1.00	66,144
10217	4400	Firefighter	1.00	1.00	1.00	72,153
10218	4400	Firefighter	1.00	1.00	1.00	62,121
10219	4400	Firefighter	1.00	1.00	1.00	88,964
10220	4400	Firefighter	1.00	1.00	1.00	67,578
10221	4400	Firefighter	1.00	1.00	1.00	68,680
10222	4400	Firefighter	1.00	1.00	1.00	74,909
10223	4400	Firefighter	1.00	1.00	1.00	75,653
10224	4400	Firefighter	1.00	1.00	1.00	72,456
10225	4400	Firefighter	1.00	1.00	1.00	61,266
10226	4400	Firefighter	1.00	1.00	1.00	74,192
10227	4400	Firefighter	1.00	1.00	1.00	65,400
10228	4400	Firefighter	1.00	1.00	1.00	73,503
10229	4400	Firefighter	1.00	1.00	1.00	62,121
10230	4400	Firefighter	1.00	1.00	1.00	84,940
10231	4400	Firefighter	1.00	1.00	1.00	79,098
10232	4400	Firefighter	1.00	1.00	1.00	63,140
10233	4400	Firefighter	1.00	1.00	1.00	79,676
10234	4400	Firefighter	1.00	1.00	1.00	72,456
10235	4400	Firefighter	1.00	1.00	1.00	77,168
10236	4400	Firefighter	1.00	1.00	1.00	60,412
10237	4400	Firefighter	1.00	1.00	1.00	73,090
10238	4400	Firefighter	1.00	1.00	1.00	77,279
10239	4400	Firefighter	1.00	1.00	1.00	81,302
10240	4400	Firefighter	1.00	1.00	1.00	61,266
10241	4400	Firefighter	1.00	1.00	1.00	63,885
10242	4400	Firefighter	1.00	1.00	1.00	75,598
10243	4400	Firefighter	1.00	1.00	1.00	71,849
10244	4400	Firefighter	1.00	1.00	1.00	94,421
10245	4400	Firefighter	1.00	1.00	1.00	61,266
10246	4400	Firefighter	1.00	1.00	1.00	71,436
10247	4400	Firefighter	1.00	1.00	1.00	89,653
10248	4400	Firefighter	1.00	1.00	1.00	72,979
10249	4400	Firefighter	1.00	1.00	1.00	65,400
10250	4400	Firefighter	1.00	1.00	1.00	63,003
10251	4400	Firefighter	1.00	1.00	1.00	71,271

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10252	4400	Firefighter	1.00	1.00	1.00	94,697
10253	4400	Firefighter	1.00	1.00	1.00	73,393
10254	4400	Firefighter	1.00	1.00	1.00	73,393
10255	4400	Firefighter	1.00	1.00	1.00	79,676
10256	4400	Firefighter	1.00	1.00	1.00	62,121
10257	4400	Firefighter	1.00	1.00	1.00	73,531
10258	4400	Firefighter	1.00	1.00	1.00	76,755
10259	4400	Firefighter	1.00	1.00	1.00	106,410
10260	4400	Firefighter	1.00	1.00	1.00	68,570
10261	4400	Firefighter	1.00	1.00	1.00	76,755
10262	4400	Firefighter	1.00	1.00	1.00	61,266
10263	4400	Firefighter	1.00	1.00	1.00	68,680
10264	4400	Firefighter	1.00	1.00	1.00	62,121
10265	4400	Firefighter	1.00	1.00	1.00	78,822
10266	4400	Firefighter	1.00	1.00	1.00	64,491
10267	4400	Firefighter	1.00	1.00	1.00	68,680
10268	4400	Firefighter	1.00	1.00	1.00	71,408
10269	4400	Firefighter	1.00	1.00	1.00	81,302
10270	4400	Firefighter	1.00	1.00	1.00	61,266
10271	4400	Firefighter	1.00	1.00	1.00	72,015
10272	4400	Firefighter	1.00	1.00	1.00	61,266
10273	4400	Firefighter	1.00	1.00	1.00	65,235
10274	4400	Firefighter	1.00	1.00	1.00	65,400
10275	4400	Firefighter	1.00	1.00	1.00	68,680
10276	4400	Firefighter	1.00	1.00	1.00	63,003
10277	4400	Firefighter	1.00	1.00	1.00	63,885
10278	4400	Firefighter	1.00	1.00	1.00	75,294
10279	4400	Firefighter	1.00	1.00	1.00	82,570
10280	4400	Firefighter	1.00	1.00	1.00	77,582
10281	4400	Firefighter	1.00	1.00	1.00	72,759
10282	4400	Firefighter	1.00	1.00	1.00	83,921
10283	4400	Firefighter	1.00	1.00	1.00	64,022
10284	4400	Firefighter	1.00	1.00	1.00	73,255
10285	4400	Firefighter	1.00	1.00	1.00	92,271
10286	4400	Firefighter	1.00	1.00	1.00	79,676
10287	4400	Firefighter	1.00	1.00	1.00	91,141
10288	4400	Firefighter	1.00	1.00	1.00	89,598
10289	4400	Firefighter	1.00	1.00	1.00	76,755
10290	4400	Firefighter	1.00	1.00	1.00	63,003
10291	4400	Firefighter	1.00	1.00	1.00	81,137
10292	4400	Firefighter	1.00	1.00	1.00	70,527
10293	4400	Firefighter	1.00	1.00	1.00	73,393
10294	4400	Firefighter	1.00	1.00	1.00	76,755
10295	4400	Firefighter	1.00	1.00	1.00	64,491
10296	4400	Firefighter	1.00	1.00	1.00	66,144
10297	4400	Firefighter	1.00	1.00	1.00	75,487
10298	4400	Firefighter	1.00	1.00	1.00	70,527
10299	4400	Firefighter	1.00	1.00	1.00	73,531
10300	4400	Firefighter	1.00	1.00	1.00	63,003

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10301	4400	Firefighter	1.00	1.00	1.00	98,307
10302	4400	Firefighter	1.00	1.00	1.00	77,279
10303	4400	Firefighter	1.00	1.00	1.00	63,003
10304	4400	Firefighter	1.00	1.00	1.00	63,885
10305	4400	Firefighter	1.00	1.00	1.00	81,606
10306	4400	Firefighter	1.00	1.00	1.00	77,775
10307	4400	Firefighter	1.00	1.00	1.00	63,140
10308	4400	Firefighter	1.00	1.00	1.00	73,365
10309	4400	Firefighter	1.00	1.00	1.00	77,968
10310	4400	Firefighter	1.00	1.00	1.00	68,680
10311	4400	Firefighter	1.00	1.00	1.00	63,581
10312	4400	Firefighter	1.00	1.00	1.00	80,834
10313	4400	Firefighter	1.00	1.00	1.00	66,613
10314	4400	Firefighter	1.00	1.00	1.00	76,094
10315	4400	Firefighter	1.00	1.00	1.00	61,266
10316	4400	Firefighter	1.00	1.00	1.00	78,464
11686	4400	Firefighter	1.00	1.00	1.00	63,140
11687	4400	Firefighter	1.00	1.00	1.00	76,755
11688	4400	Firefighter	1.00	1.00	1.00	80,834
11689	4400	Firefighter	1.00	1.00	1.00	77,113
11690	4400	Firefighter	1.00	1.00	1.00	79,621
11691	4400	Firefighter	1.00	1.00	1.00	106,410
11692	4400	Firefighter	1.00	1.00	1.00	67,578
11693	4400	Firefighter	1.00	1.00	1.00	74,027
11694	4400	Firefighter	1.00	1.00	1.00	70,692
11695	4400	Firefighter	1.00	1.00	1.00	75,570
11696	4400	Firefighter	1.00	1.00	1.00	61,266
11697	4400	Firefighter	1.00	1.00	1.00	80,779
11698	4400	Firefighter	1.00	1.00	1.00	62,259
11812	4400	Firefighter	1.00	1.00	1.00	78,877
11813	4400	Firefighter	1.00	1.00	1.00	72,318
11814	4400	Firefighter	1.00	1.00	1.00	72,290
11815	4400	Firefighter	1.00	1.00	1.00	74,302
11816	4400	Firefighter	1.00	1.00	1.00	76,011
11817	4400	Firefighter	1.00	1.00	1.00	80,090
11818	4400	Firefighter	1.00	1.00	1.00	73,393
12062	4400	Firefighter	0.00	1.00	1.00	75,046
12063	4400	Firefighter	0.00	1.00	1.00	76,755
12064	4400	Firefighter	0.00	1.00	1.00	73,531
12065	4400	Firefighter	0.00	1.00	1.00	71,408
12066	4400	Firefighter	0.00	1.00	1.00	61,266
12067	4400	Firefighter	0.00	1.00	1.00	62,121
12068	4400	Firefighter	0.00	1.00	1.00	86,070
12069	4400	Firefighter	0.00	1.00	1.00	79,676
12070	4400	Firefighter	0.00	1.00	1.00	73,531
12071	4400	Firefighter	0.00	1.00	1.00	65,704
12072	4400	Firefighter	0.00	1.00	1.00	67,109
12073	4400	Firefighter	0.00	1.00	1.00	62,259
10317	5050	Medical Billing Specialist	1.00	1.00	1.00	61,111

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10318	5050	Medical Billing Specialist	1.00	1.00	1.00	55,266
10319	5050	Medical Billing Specialist	1.00	1.00	1.00	72,530
10320	5050	Medical Billing Specialist	1.00	1.00	1.00	56,556
10321	5050	Medical Billing Specialist	1.00	1.00	1.00	39,916
10322	5050	Medical Billing Specialist	1.00	1.00	1.00	54,143
10323	5050	Medical Billing Specialist	1.00	1.00	1.00	44,013
10324	5050	Medical Billing Specialist	1.00	1.00	1.00	35,028
10325	5050	Medical Billing Specialist	1.00	1.00	1.00	37,253
10326	5050	Medical Billing Specialist	1.00	1.00	1.00	62,109
10327	5050	Medical Billing Specialist	1.00	1.00	1.00	65,562
10328	5050	Medical Billing Specialist	1.00	1.00	1.00	56,285
10372	5050	Medical Billing Specialist	1.00	1.00	1.00	45,199
11638	5050	Medical Billing Specialist	1.00	1.00	1.00	37,128
10329	5125	Paramedic Training Specialist	1.00	1.00	1.00	90,876
10331	5125	Paramedic Training Specialist	1.00	1.00	1.00	66,644
10330	5219	Quality Improvement Technician	1.00	1.00	1.00	78,749
12074	5219	Quality Improvement Technician	0.00	1.00	1.00	53,207
10333	5510	Paramedic	1.00	1.00	1.00	65,292
10334	5510	Paramedic	1.00	1.00	1.00	62,484
10336	5510	Paramedic	1.00	1.00	1.00	70,346
10337	5510	Paramedic	1.00	1.00	1.00	60,695
10338	5510	Paramedic	1.00	1.00	1.00	59,260
10339	5510	Paramedic	1.00	1.00	1.00	47,404
10340	5510	Paramedic	1.00	1.00	1.00	57,533
10341	5510	Paramedic	1.00	1.00	1.00	56,493
10342	5510	Paramedic	1.00	1.00	1.00	53,914
10343	5510	Paramedic	1.00	1.00	1.00	62,400
10345	5510	Paramedic	1.00	1.00	1.00	55,183
10346	5510	Paramedic	1.00	1.00	1.00	54,684
10347	5510	Paramedic	1.00	1.00	1.00	63,503
10348	5510	Paramedic	1.00	1.00	1.00	58,844
10349	5510	Paramedic	1.00	1.00	1.00	57,991
10350	5510	Paramedic	1.00	1.00	1.00	55,328
10351	5510	Paramedic	1.00	1.00	1.00	57,991
10352	5510	Paramedic	1.00	1.00	1.00	53,914
10353	5510	Paramedic	1.00	1.00	1.00	48,714
10355	5510	Paramedic	1.00	1.00	1.00	46,759
10356	5510	Paramedic	1.00	1.00	1.00	58,386
10357	5510	Paramedic	1.00	1.00	1.00	62,650
10358	5510	Paramedic	1.00	1.00	1.00	48,048
10359	5510	Paramedic	1.00	1.00	1.00	76,087
10362	5510	Paramedic	1.00	1.00	1.00	59,260
10364	5510	Paramedic	1.00	1.00	1.00	70,055
10365	5510	Paramedic	1.00	1.00	1.00	75,608
10368	5510	Paramedic	1.00	1.00	1.00	60,404
10369	5510	Paramedic	1.00	1.00	1.00	59,655
11639	5510	Paramedic	1.00	1.00	1.00	46,135
11640	5510	Paramedic	1.00	1.00	1.00	63,378
11641	5510	Paramedic	1.00	1.00	1.00	71,486

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11642	5510	Paramedic	1.00	1.00	1.00	58,386
11643	5510	Paramedic	1.00	1.00	1.00	62,151
11644	5510	Paramedic	1.00	1.00	1.00	60,549
11645	5510	Paramedic	1.00	1.00	1.00	66,186
11646	5510	Paramedic	1.00	1.00	1.00	54,684
11647	5510	Paramedic	1.00	1.00	1.00	56,285
11649	5510	Paramedic	1.00	1.00	1.00	59,301
11650	5510	Paramedic	1.00	1.00	1.00	46,135
11651	5510	Paramedic	1.00	1.00	1.00	59,655
11652	5510	Paramedic	1.00	1.00	1.00	57,991
11653	5510	Paramedic	1.00	1.00	1.00	57,873
11654	5510	Paramedic	1.00	1.00	1.00	62,400
11656	5510	Paramedic	1.00	1.00	1.00	62,400
11657	5510	Paramedic	1.00	1.00	1.00	55,994
11658	5510	Paramedic	1.00	1.00	1.00	58,386
11659	5510	Paramedic	1.00	1.00	1.00	70,180
11660	5510	Paramedic	1.00	1.00	1.00	53,912
11661	5510	Paramedic	1.00	1.00	1.00	46,135
11662	5510	Paramedic	1.00	1.00	1.00	57,991
11810	5510	Paramedic	1.00	1.00	1.00	57,658
11811	5510	Paramedic	1.00	1.00	1.00	55,828
11819	5510	Paramedic	1.00	1.00	1.00	59,551
11820	5510	Paramedic	1.00	1.00	1.00	56,972
11822	5510	Paramedic	1.00	1.00	1.00	47,404
11884	5510	Paramedic	1.00	1.00	1.00	51,543
11885	5510	Paramedic	1.00	1.00	1.00	61,028
11886	5510	Paramedic	1.00	1.00	1.00	56,493
11887	5510	Paramedic	1.00	1.00	1.00	56,972
11888	5510	Paramedic	1.00	1.00	1.00	59,260
11889	5510	Paramedic	1.00	1.00	1.00	53,914
11967	5510	Paramedic	1.00	1.00	1.00	66,601
11968	5510	Paramedic	1.00	1.00	1.00	53,914
11969	5510	Paramedic	1.00	1.00	1.00	67,833
11970	5510	Paramedic	1.00	1.00	1.00	54,689
11971	5510	Paramedic	1.00	1.00	1.00	53,914
11972	5510	Paramedic	1.00	1.00	1.00	58,677
11973	5510	Paramedic	1.00	1.00	1.00	49,733
11974	5510	Paramedic	1.00	1.00	1.00	56,826
11975	5510	Paramedic	1.00	1.00	1.00	46,759
11976	5510	Paramedic	1.00	1.00	1.00	53,914
11977	5510	Paramedic	1.00	1.00	1.00	53,914
10370	5515	Emergency Medical Technician	1.00	1.00	1.00	47,071
10371	5515	Emergency Medical Technician	1.00	1.00	1.00	47,395
10373	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
10374	5515	Emergency Medical Technician	1.00	1.00	1.00	46,759
10375	5515	Emergency Medical Technician	1.00	1.00	1.00	46,759
10376	5515	Emergency Medical Technician	1.00	1.00	1.00	58,885
10378	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
10379	5515	Emergency Medical Technician	1.00	1.00	1.00	46,759

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10380	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
10381	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
10382	5515	Emergency Medical Technician	1.00	1.00	1.00	46,759
10384	5515	Emergency Medical Technician	1.00	1.00	1.00	43,135
11663	5515	Emergency Medical Technician	1.00	1.00	1.00	47,071
11665	5515	Emergency Medical Technician	1.00	1.00	1.00	46,759
11666	5515	Emergency Medical Technician	1.00	1.00	1.00	48,048
11667	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
11668	5515	Emergency Medical Technician	1.00	1.00	1.00	47,404
11669	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
11670	5515	Emergency Medical Technician	1.00	1.00	1.00	48,714
11671	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
11672	5515	Emergency Medical Technician	1.00	1.00	1.00	46,759
11674	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
11675	5515	Emergency Medical Technician	1.00	1.00	1.00	48,048
11676	5515	Emergency Medical Technician	1.00	1.00	1.00	50,420
11679	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
11680	5515	Emergency Medical Technician	1.00	1.00	1.00	49,047
11681	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
11682	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
11683	5515	Emergency Medical Technician	1.00	1.00	1.00	46,759
11824	5515	Emergency Medical Technician	1.00	1.00	1.00	46,759
11825	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
11826	5515	Emergency Medical Technician	1.00	1.00	1.00	49,047
11827	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
11978	5515	Emergency Medical Technician	1.00	1.00	1.00	46,759
11979	5515	Emergency Medical Technician	1.00	1.00	1.00	46,135
11980	5515	Emergency Medical Technician	1.00	1.00	1.00	46,759
11981	5515	Emergency Medical Technician	1.00	1.00	1.00	46,759
10344	5517	EMS Lieutenant	1.00	1.00	1.00	67,122
10354	5517	EMS Lieutenant	1.00	1.00	1.00	71,324
10360	5517	EMS Lieutenant	1.00	1.00	1.00	75,667
10361	5517	EMS Lieutenant	1.00	1.00	1.00	66,186
10363	5517	EMS Lieutenant	1.00	1.00	1.00	73,133
10366	5517	EMS Lieutenant	1.00	1.00	1.00	77,501
10367	5517	EMS Lieutenant	1.00	1.00	1.00	70,284
11648	5517	EMS Lieutenant	1.00	1.00	1.00	71,266
11655	5517	EMS Lieutenant	1.00	1.00	1.00	67,122
10385	6006	Administrative Staff Assistant	1.00	1.00	1.00	66,332
11926	6066	Medical Billing Specialist Supervisor	1.00	1.00	1.00	79,186
		Current Positions Total	**313.00**	**326.00**	**325.00**	
New Positions						
12101	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12102	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
12103	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12104	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12105	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12106	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12107	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12108	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12109	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12110	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12111	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12112	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12113	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12114	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12115	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12116	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12117	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12118	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12119	5510	Paramedic Funded For 7 Months	0.00	0.00	1.00	31,451
12120	5515	Emergency Medical Technician Funded For 7 Months	0.00	0.00	1.00	26,913
12121	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12122	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12123	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12124	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12125	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12126	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
12127	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12128	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12129	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12130	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12131	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12132	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12133	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12134	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12135	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12136	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12137	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12138	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12139	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
12140	5515	Emergency Medical Technician Funded For 4 Months	0.00	0.00	1.00	15,379
		New Positions Total	**0.00**	**0.00**	**40.00**	
Reclassified Positions						
10332	2112	Quality Improvement Manager Salary Impact $0	0.00	0.00	1.00	90,876
		Reclassified Positions Total	**0.00**	**0.00**	**1.00**	
		Positions Total	**313.00**	**326.00**	**366.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	148,749	166,630	166,630	141,706
514101	Overtime	3,734	9,045	9,045	9,045
521101	FICA Taxes	11,374	13,443	13,443	11,536
522101	Retirement Contributions	20,770	24,650	24,650	20,489
523101	Health Insurance	24,224	25,584	25,584	29,328
523401	Life ADD LTD	974	1,118	1,118	952
524101	Workers Compensation	1,053	1,864	1,864	2,553
	Personnel Total	**210,878**	**242,334**	**242,334**	**215,609**
Operating					
531109	Professional Services	500	3,000	200	1,500
534101	Contract Serv Other Misc	3,600	9,500	13,357	9,500
540101	Travel and Per Diem	1,021	8,250	7,193	8,250
541101	Communication Services	136,069	192,731	211,231	194,243
542201	Postage and Freight	29	150	150	150
543101	Utility Services Electric Water Sewer	71,035	112,604	88,690	90,000
543102	Utility Services Waste Disposal	104	750	750	750
544301	Rentals and Leases Land	8,938	161,143	161,143	170,537
545101	Insurance Premiums	13,350	12,800	12,800	13,770
546301	Repairs and Maint Equipment	1,049,065	1,812,749	1,812,749	1,661,054
547101	Printing and Binding	81	150	150	150
549990	Other Current Charges Misc Expenses	0	500	500	500
551101	Office Supplies	820	820	820	820
552101	Gasoline Oil and Lubricants	2,643	7,311	7,311	7,311
552106	Computer Software	-1,338	467,877	467,877	902,506
552107	Clothing and Wearing Apparel	720	780	780	780
552108	Operating Supplies	3,823	4,250	4,250	4,250
552116	Operating Supplies Computer Hardware	3,255	3,629	9,043	3,629
554101	Books Publications and Subscriptions	0	275	275	275
554201	Dues and Memberships	85	639	639	255
555501	Training and Education	6,392	10,000	10,000	10,000
	Operating Total	**1,300,192**	**2,809,908**	**2,809,908**	**3,080,230**
Debt Service					
571205	Principal Lease Agreements	84,249	0	0	0
571207	Principal Subscriptions	365,155	0	0	0
572205	Interest Lease Agreements	54,818	0	0	0
572207	Interest Subscriptions	13,555	0	0	0
	Debt Service Total	**517,777**	**0**	**0**	**0**
	Cost Center Expenditures Total	**2,028,847**	**3,052,242**	**3,052,242**	**3,295,839**

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

Position	Class #	Position Description	Full Time Equivalent Positions FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10387	3107	Radio Systems Specialist	0.00	0.00	1.00	37,940
10388	3119	Radio Systems Manager	1.00	1.00	1.00	92,061
10387	3130	Radio Systems Coordinator	1.00	1.00	0.00	0
		Current Positions Total	**2.00**	**2.00**	**2.00**	
		Positions Total	**2.00**	**2.00**	**2.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	3,756,046	4,992,040	4,068,252	4,984,796
514101	Overtime	817,398	521,109	521,109	521,109
521101	FICA Taxes	331,825	421,831	351,152	421,284
522101	Retirement Contributions	625,805	769,378	639,783	748,287
523101	Health Insurance	644,238	1,010,568	785,552	1,158,456
523401	Life ADD LTD	23,543	33,508	27,322	33,480
524101	Workers Compensation	4,397	6,651	5,819	6,638
	Personnel Total	**6,203,252**	**7,755,085**	**6,398,989**	**7,874,050**
Operating					
534101	Contract Serv Other Misc	11,010	32,265	19,665	32,265
534115	Contract Serv Staff Leasing	905,510	0	1,356,096	0
540101	Travel and Per Diem	12,840	14,755	18,755	14,755
541101	Communication Services	32,553	32,670	63,170	44,459
542201	Postage and Freight	450	450	450	450
543101	Utility Services Electric Water Sewer	88,909	111,108	95,108	100,000
543102	Utility Services Waste Disposal	175	180	180	245
544101	Rentals and Leases Equipment	8,947	9,842	9,842	15,822
545101	Insurance Premiums	104,612	129,362	129,362	111,356
546301	Repairs and Maint Equipment	15,742	36,545	54,889	39,464
547101	Printing and Binding	1,458	1,924	1,924	1,924
551101	Office Supplies	5,556	5,556	5,556	5,556
552101	Gasoline Oil and Lubricants	3,245	6,177	6,177	6,177
552106	Computer Software	307,235	493,767	486,767	486,245
552107	Clothing and Wearing Apparel	5,786	14,246	14,246	14,246
552108	Operating Supplies	100,814	36,226	47,280	36,226
552116	Operating Supplies Computer Hardware	24,659	84,632	84,632	99,632
554101	Books Publications and Subscriptions	394	750	1,795	750
554201	Dues and Memberships	9,494	13,749	12,704	12,149
555301	Training Materials and Supplies	1,581	2,978	2,978	2,978
555501	Training and Education	21,645	13,355	13,355	13,355
	Operating Total	**1,662,615**	**1,040,537**	**2,424,931**	**1,038,054**
Capital					
564101	Machinery and Equipment	305,280	0	0	0
	Capital Total	**305,280**	**0**	**0**	**0**
Debt Service					
571201	Principal Lease Purchase	67,937	54,543	54,543	57,621
571207	Principal Subscriptions	97,657	0	0	0
572201	Interest Lease Purchase	0	13,395	13,395	10,317
572207	Interest Subscriptions	9,512	0	0	0
	Debt Service Total	**175,106**	**67,938**	**67,938**	**67,938**
	Cost Center Expenditures Total	**8,346,253**	**8,863,560**	**8,891,858**	**8,980,042**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
11927	1056	Public Safety Communications Admin Manager	1.00	1.00	1.00	67,975
11718	1245	Public Safety Communications Director	1.00	1.00	1.00	124,260
10390	1251	Public Safety Communications Manager	1.00	1.00	1.00	86,820
11899	2062	Professional Standards Coordinator	1.00	1.00	1.00	75,941
10391	2063	Training and Quality Assurance Coordinator	1.00	1.00	0.00	0
11898	3076	Public Safety Technologist	1.00	1.00	1.00	82,119
11701	5542	Training and Quality Assurance Technician	1.00	1.00	1.00	57,824
10392	5544	Communication Comp and Info Specialist	1.00	1.00	0.00	0
10392	5545	Communication Comp and Info Specialist	0.00	0.00	1.00	40,581
10394	6006	Administrative Staff Assistant	1.00	1.00	1.00	64,189
11700	6021	Staff Assistant IV	1.00	1.00	1.00	41,871
10397	6226	Emergency Telecommunicator	1.00	1.00	1.00	54,892
10399	6226	Emergency Telecommunicator	1.00	1.00	1.00	55,973
10401	6226	Emergency Telecommunicator	1.00	1.00	1.00	69,452
10402	6226	Emergency Telecommunicator	1.00	1.00	1.00	61,568
10403	6226	Emergency Telecommunicator	1.00	1.00	1.00	65,271
10404	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10405	6226	Emergency Telecommunicator	1.00	1.00	1.00	39,853
10406	6226	Emergency Telecommunicator	1.00	1.00	1.00	61,548
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	50,836
10412	6226	Emergency Telecommunicator	1.00	1.00	1.00	53,165
10413	6226	Emergency Telecommunicator	1.00	1.00	1.00	62,775
10414	6226	Emergency Telecommunicator	1.00	1.00	1.00	67,205
10415	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10416	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10417	6226	Emergency Telecommunicator	1.00	1.00	1.00	57,700
10419	6226	Emergency Telecommunicator	1.00	1.00	1.00	62,962
10421	6226	Emergency Telecommunicator	1.00	1.00	1.00	73,341
10422	6226	Emergency Telecommunicator	1.00	1.00	1.00	70,575
10423	6226	Emergency Telecommunicator	1.00	1.00	1.00	47,445
10424	6226	Emergency Telecommunicator	1.00	1.00	1.00	49,380
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	68,100
10429	6226	Emergency Telecommunicator	1.00	1.00	1.00	47,320
10432	6226	Emergency Telecommunicator	1.00	1.00	1.00	64,668
10433	6226	Emergency Telecommunicator	1.00	1.00	1.00	62,317
10434	6226	Emergency Telecommunicator	1.00	1.00	1.00	46,551

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10435	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10436	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10437	6226	Emergency Telecommunicator	1.00	1.00	1.00	42,287
10438	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10439	6226	Emergency Telecommunicator	1.00	1.00	1.00	48,360
10440	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10441	6226	Emergency Telecommunicator	1.00	1.00	1.00	77,418
10442	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10443	6226	Emergency Telecommunicator	1.00	1.00	1.00	58,844
10444	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10446	6226	Emergency Telecommunicator	1.00	1.00	1.00	63,399
10447	6226	Emergency Telecommunicator	1.00	1.00	1.00	64,023
10448	6226	Emergency Telecommunicator	1.00	1.00	1.00	59,405
10450	6226	Emergency Telecommunicator	1.00	1.00	1.00	51,210
10451	6226	Emergency Telecommunicator	1.00	1.00	1.00	67,850
10453	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10454	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
10455	6226	Emergency Telecommunicator	1.00	1.00	1.00	49,380
11619	6226	Emergency Telecommunicator	1.00	1.00	1.00	58,802
11620	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
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	37,940
11891	6226	Emergency Telecommunicator	1.00	1.00	1.00	61,111
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	47,404
11895	6226	Emergency Telecommunicator	1.00	1.00	1.00	37,940
11896	6226	Emergency Telecommunicator	1.00	1.00	1.00	50,877
10458	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	82,015
10460	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	78,957
10461	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	60,924
10462	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	83,700
10463	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	75,712
10464	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	92,394
11616	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	72,031
11617	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	84,490
11618	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	82,909

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
11897	6227	Emergency Telecommunicator Supervisor	1.00	1.00	1.00	76,336
		Current Positions Total	**79.00**	**79.00**	**78.00**	
Salary and FTE Adjustments						
10391	2063	Training and Quality Assurance Coordinator Salary Impact $0 Paygrade Change From 110 To 112	0.00	0.00	1.00	74,111
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**1.00**	
		Positions Total	**79.00**	**79.00**	**79.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	3,233,075	3,858,102	3,638,102	3,974,259
514101	Overtime	404,616	200,000	420,000	300,000
521101	FICA Taxes	265,338	310,323	310,323	326,852
522101	Retirement Contributions	500,380	574,996	574,996	586,917
523101	Health Insurance	667,430	869,856	869,856	1,011,816
523401	Life ADD LTD	21,083	25,649	25,649	26,553
524101	Workers Compensation	27,719	41,289	41,289	42,909
	Personnel Total	**5,119,641**	**5,880,215**	**5,880,215**	**6,269,306**
Operating					
531338	Prof Services Miscellaneous	42,163	48,000	78,000	43,000
534101	Contract Serv Other Misc	83,386	105,515	119,015	141,115
534108	Contract Serv Courier	1,238	4,160	4,160	4,160
534115	Contract Serv Staff Leasing	0	0	12,000	0
540101	Travel and Per Diem	17,318	15,200	15,200	20,000
541101	Communication Services	35,106	50,172	46,572	50,384
542201	Postage and Freight	8,407	15,000	8,300	15,000
542301	Transportation	0	0	0	5,000
543101	Utility Services Electric Water Sewer	69,991	157,057	140,157	205,932
543102	Utility Services Waste Disposal	4,733	4,500	5,500	4,500
544101	Rentals and Leases Equipment	10,720	24,450	24,450	26,020
545101	Insurance Premiums	84,092	90,203	90,203	81,117
546101	Repairs and Maint Bldgs and Grounds	2,761	17,000	2,000	15,000
546301	Repairs and Maint Equipment	3,576	12,500	4,500	12,000
547101	Printing and Binding	9,115	15,000	15,000	15,000
548101	Promotional Activities	7,588	12,000	18,000	12,000
549110	Comm Fees and Costs Other	864	1,920	1,090	420
549112	Other Current Charges Refunds	0	300	300	300
549120	Other Current Charges Clerk	2,010	300	0	2,300
549201	Advertising Legal	0	200	100	0
549990	Other Current Charges Misc Expenses	1,537	10,000	5,000	7,500
551101	Office Supplies	12,134	27,900	20,400	21,900
552101	Gasoline Oil and Lubricants	79,434	102,000	102,000	104,396
552103	Medical Supplies	556,924	710,988	710,988	845,500
552106	Computer Software	38,884	46,587	46,587	54,527
552107	Clothing and Wearing Apparel	18,399	40,925	40,925	40,925
552108	Operating Supplies	178,670	255,000	266,000	252,700
552110	Animal License Tag Supplies	33,915	45,000	40,000	45,000
552116	Operating Supplies Computer Hardware	63,289	7,070	21,570	10,344
552119	Operating Supplies PPE	2,267	25,605	5,605	13,705
554201	Dues and Memberships	748	1,200	2,130	2,722
555301	Training Materials and Supplies	0	750	750	750
555501	Training and Education	23,357	40,800	40,800	47,250
	Operating Total	**1,392,626**	**1,887,302**	**1,887,302**	**2,100,467**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
564101	Machinery and Equipment	149,285	248,218	174,200	114,369
	Capital Total	**149,285**	**248,218**	**174,200**	**114,369**
Debt Service					
571205	Principal Lease Agreements	5,319	0	0	0
572205	Interest Lease Agreements	97	0	0	0
	Debt Service Total	**5,416**	**0**	**0**	**0**
Grants & Aid					
582101	Aid to Private Organizations	0	0	0	150,000
	Grants & Aid Total	**0**	**0**	**0**	**150,000**
	Cost Center Expenditures Total	**6,666,968**	**8,015,735**	**7,941,717**	**8,634,142**

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10467	1202	Animal Services Director	1.00	1.00	1.00	131,560
10466	1203	Animal Center Manager	1.00	1.00	1.00	72,759
11982	1205	Program Manager	1.00	1.00	1.00	65,188
10468	1298	Animal Services Deputy Director	1.00	1.00	1.00	99,570
10469	2004	Shelter Veterinarian	1.00	1.00	1.00	145,039
10470	2004	Shelter Veterinarian	1.00	0.00	0.00	0
11983	2004	Shelter Veterinarian	1.00	1.00	1.00	147,909
10470	2007	Senior Shelter Veterinarian	0.00	1.00	1.00	163,717
10471	2306	Animal Services Program Specialist	1.00	1.00	1.00	58,428
11839	3137	Animal Services Veterinary Technician	1.00	0.00	0.00	0
11840	3137	Animal Services Veterinary Technician	1.00	0.00	0.00	0
11841	3137	Animal Services Veterinary Technician	1.00	0.00	0.00	0
11984	3137	Animal Services Veterinary Technician	1.00	0.00	0.00	0
11985	3137	Animal Services Veterinary Technician	1.00	0.00	0.00	0
11839	3138	Animal Services Veterinary Technician	0.00	1.00	1.00	42,786
11840	3138	Animal Services Veterinary Technician	0.00	1.00	1.00	46,759
11841	3138	Animal Services Veterinary Technician	0.00	1.00	1.00	47,216
11985	3138	Animal Services Veterinary Technician	0.00	1.00	1.00	40,727
10472	4041	Animal Control Officer	1.00	1.00	0.00	0
10474	4041	Animal Control Officer	1.00	1.00	0.00	0
10475	4041	Animal Control Officer	1.00	1.00	0.00	0
10476	4041	Animal Control Officer	1.00	1.00	0.00	0
10477	4041	Animal Control Officer	1.00	1.00	0.00	0
10478	4041	Animal Control Officer	1.00	1.00	0.00	0
10479	4041	Animal Control Officer	1.00	1.00	0.00	0
10480	4041	Animal Control Officer	1.00	1.00	0.00	0
10481	4041	Animal Control Officer	1.00	1.00	0.00	0
10482	4041	Animal Control Officer	1.00	1.00	0.00	0
11775	4041	Animal Control Officer	1.00	1.00	0.00	0
11903	4041	Animal Control Officer	1.00	1.00	0.00	0
11904	4041	Animal Control Officer	1.00	1.00	0.00	0
10483	4042	Senior Animal Control Officer	1.00	1.00	0.00	0
10484	4042	Senior Animal Control Officer	1.00	1.00	0.00	0
10485	4043	Animal Control Supervisor	1.00	1.00	0.00	0
10486	4043	Animal Control Supervisor	1.00	1.00	0.00	0
10487	4044	Humane Investigator	1.00	1.00	1.00	75,588
10488	4044	Humane Investigator	1.00	1.00	1.00	61,090
11703	4044	Humane Investigator	1.00	1.00	1.00	58,157

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11928	4044	Humane Investigator	1.00	1.00	1.00	58,157
10473	4045	Animal Control Manager	1.00	1.00	1.00	81,661
10489	4047	Animal Control Representative	1.00	0.00	0.00	0
10489	4049	Animal Control Representative	0.00	1.00	1.00	47,112
11984	4050	Veterinary Technician Supervisor	0.00	1.00	1.00	58,968
10491	5060	Animal Services Finance Specialist	1.00	1.00	1.00	62,255
11929	5071	Volunteer Coordinator	1.00	1.00	1.00	52,458
10490	5086	Program Coordinator	1.00	1.00	1.00	66,706
11986	5086	Program Coordinator	1.00	1.00	1.00	60,736
11987	5086	Program Coordinator	1.00	1.00	1.00	57,512
11988	5086	Program Coordinator	1.00	1.00	1.00	47,445
12075	5086	Program Coordinator	0.00	1.00	1.00	43,431
10492	6030	Department Dispatcher	1.00	1.00	1.00	50,732
11989	6030	Department Dispatcher	1.00	1.00	1.00	35,464
11774	6080	Animal Services Support Specialist	1.00	1.00	1.00	47,861
10493	6110	Administrative Manager	1.00	1.00	1.00	65,791
10494	6203	Animal Services Representative	1.00	0.00	0.00	0
10495	6203	Animal Services Representative	1.00	0.00	0.00	0
10496	6203	Animal Services Representative	1.00	0.00	0.00	0
10497	6203	Animal Services Representative	1.00	0.00	0.00	0
10494	6204	Animal Services Representative	0.00	1.00	1.00	39,687
10495	6204	Animal Services Representative	0.00	1.00	1.00	43,223
10496	6204	Animal Services Representative	0.00	1.00	1.00	38,896
10497	6204	Animal Services Representative	0.00	1.00	1.00	45,656
10501	8006	Senior Animal Care Technician	1.00	0.00	0.00	0
10502	8006	Senior Animal Care Technician	1.00	0.00	0.00	0
10503	8006	Senior Animal Care Technician	1.00	0.00	0.00	0
10504	8006	Senior Animal Care Technician	1.00	0.00	0.00	0
10498	8007	Animal Care Technician	1.00	0.00	0.00	0
10505	8007	Animal Care Technician	1.00	0.00	0.00	0
10506	8007	Animal Care Technician	1.00	0.00	0.00	0
10507	8007	Animal Care Technician	1.00	0.00	0.00	0
10508	8007	Animal Care Technician	1.00	0.00	0.00	0
10509	8007	Animal Care Technician	1.00	0.00	0.00	0
10510	8007	Animal Care Technician	1.00	0.00	0.00	0
10511	8007	Animal Care Technician	1.00	0.00	0.00	0
10499	8008	Animal Services Technician Supervisor	1.00	1.00	1.00	47,445
10500	8008	Animal Services Technician Supervisor	1.00	1.00	1.00	63,794
11990	8010	Kennel Technician	0.62	0.00	0.00	0
11991	8010	Kennel Technician	0.62	0.00	0.00	0
10512	8012	Animal Services Representative Supervisor	1.00	1.00	1.00	50,191
10498	8013	Animal Care Technician	0.00	1.00	1.00	32,781
10505	8013	Animal Care Technician	0.00	1.00	1.00	40,685
10506	8013	Animal Care Technician	0.00	1.00	1.00	35,839

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
10507	8013	Animal Care Technician	0.00	1.00	1.00	32,781
10508	8013	Animal Care Technician	0.00	1.00	1.00	32,781
10509	8013	Animal Care Technician	0.00	1.00	1.00	32,781
10510	8013	Animal Care Technician	0.00	1.00	1.00	35,860
10511	8013	Animal Care Technician	0.00	1.00	1.00	32,136
12076	8013	Animal Care Technician	0.00	1.00	1.00	32,136
11990	8017	Kennel Technician	0.00	0.62	0.62	20,325
11991	8017	Kennel Technician	0.00	0.62	0.62	19,344
10501	8028	Senior Animal Care Technician	0.00	1.00	1.00	40,415
10502	8028	Senior Animal Care Technician	0.00	1.00	1.00	47,112
10503	8028	Senior Animal Care Technician	0.00	1.00	1.00	47,133
10504	8028	Senior Animal Care Technician	0.00	1.00	1.00	40,415
11702	8036	Animal Services Maintenance Care Technician	1.00	0.00	0.00	0
11702	8040	Animal Services Maintenance Technician	0.00	1.00	1.00	42,786
		Current Positions Total	**67.24**	**69.24**	**52.24**	
New Positions						
12141	5086	Program Coordinator	0.00	0.00	1.00	43,431
		New Positions Total	**0.00**	**0.00**	**1.00**	
Salary and FTE Adjustments						
10472	4041	Animal Control Officer Salary Impact $3,119 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	37,939
10474	4041	Animal Control Officer Salary Impact $3,577 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	43,430
10475	4041	Animal Control Officer Salary Impact $3,119 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	37,939
10476	4041	Animal Control Officer Salary Impact $4,804 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	37,939
10477	4041	Animal Control Officer Salary Impact $3,119 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	37,939
10478	4041	Animal Control Officer Salary Impact -$14,519 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	37,939

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
10479	4041	Animal Control Officer Salary Impact $1,726 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	37,939
10480	4041	Animal Control Officer Salary Impact $3,119 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	37,939
10481	4041	Animal Control Officer Salary Impact $3,119 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	37,939
10482	4041	Animal Control Officer Salary Impact $0 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	55,141
11775	4041	Animal Control Officer Salary Impact -$6,033 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	37,939
11903	4041	Animal Control Officer Salary Impact $0 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	57,887
11904	4041	Animal Control Officer Salary Impact $0 Paygrade Change From 104-108 To 250-252	0.00	0.00	1.00	41,892
10483	4042	Senior Animal Control Officer Salary Impact $0 Paygrade Change From 110 To 253	0.00	0.00	1.00	57,658
10484	4042	Senior Animal Control Officer Salary Impact $0 Paygrade Change From 110 To 253	0.00	0.00	1.00	57,055
10485	4043	Animal Control Supervisor Salary Impact $1,039 Paygrade Change From 111 To 254	0.00	0.00	1.00	56,930
10486	4043	Animal Control Supervisor Salary Impact $0 Paygrade Change From 111 To 254	0.00	0.00	1.00	75,692
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**17.00**	
		Positions Total	**67.24**	**69.24**	**70.24**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Pickup Truck 1/2 ton 4x4	14,187
	Neuter Commuter Wrap Replacement - CF	12,420
	Tractor with Loader - CF	59,227
	Batwing Mower 15' - CF	28,535
	564101 - Machinery and Equipment Total	**114,369**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	823,949	1,080,805	1,080,805	1,120,202
514101	Overtime	21	1,000	1,000	1,000
521101	FICA Taxes	59,521	82,779	82,779	85,790
522101	Retirement Contributions	119,277	159,285	159,285	160,791
523101	Health Insurance	191,730	255,840	255,840	293,280
523401	Life ADD LTD	5,518	7,260	7,260	7,526
524101	Workers Compensation	11,888	17,645	17,645	17,850
	Personnel Total	**1,211,904**	**1,604,614**	**1,604,614**	**1,686,439**
Operating					
531109	Professional Services	13,937	17,560	20,560	18,560
534101	Contract Serv Other Misc	140,608	303,480	294,300	362,300
534115	Contract Serv Staff Leasing	29,591	0	6,070	0
540101	Travel and Per Diem	9,024	11,649	9,649	13,562
541101	Communication Services	18,834	30,211	30,211	33,064
542201	Postage and Freight	24,193	27,340	26,340	27,350
544101	Rentals and Leases Equipment	3,076	4,560	4,860	4,800
545101	Insurance Premiums	18,595	20,237	20,237	28,252
546301	Repairs and Maint Equipment	1,414	1,630	2,032	2,260
547101	Printing and Binding	790	3,580	3,580	2,580
549120	Other Current Charges Clerk	5,769	17,555	17,555	15,455
549201	Advertising Legal	9,053	12,500	11,500	0
549990	Other Current Charges Misc Expenses	295	300	300	0
551101	Office Supplies	4,072	5,122	4,507	4,597
552101	Gasoline Oil and Lubricants	34,653	56,148	52,648	48,144
552106	Computer Software	5,876	7,415	17,210	4,442
552107	Clothing and Wearing Apparel	2,520	4,921	4,921	4,680
552108	Operating Supplies	7,082	8,285	6,113	5,504
552116	Operating Supplies Computer Hardware	7,435	17,810	17,710	4,226
552119	Operating Supplies PPE	0	750	750	750
554201	Dues and Memberships	1,350	2,140	2,140	2,505
555501	Training and Education	8,955	8,790	8,790	9,290
	Operating Total	**347,122**	**561,983**	**561,983**	**592,321**
Capital					
564101	Machinery and Equipment	129,578	155,976	155,976	11,654
	Capital Total	**129,578**	**155,976**	**155,976**	**11,654**
Debt Service					
571205	Principal Lease Agreements	108	0	0	0
	Debt Service Total	**108**	**0**	**0**	**0**
	Cost Center Expenditures Total	**1,688,712**	**2,322,573**	**2,322,573**	**2,290,414**

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

Position	Class #	Position Description	Full Time Equivalent Positions FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10513	4000	Code Enforcement Officer	1.00	1.00	0.00	0
10514	4000	Code Enforcement Officer	1.00	1.00	0.00	0
10515	4000	Code Enforcement Officer	1.00	1.00	0.00	0
10516	4000	Code Enforcement Officer	1.00	1.00	0.00	0
10517	4000	Code Enforcement Officer	1.00	1.00	0.00	0
10518	4000	Code Enforcement Officer	1.00	1.00	0.00	0
10519	4000	Code Enforcement Officer	1.00	1.00	0.00	0
10520	4000	Code Enforcement Officer	1.00	1.00	0.00	0
10521	4000	Code Enforcement Officer	1.00	1.00	0.00	0
10522	4000	Code Enforcement Officer	1.00	1.00	0.00	0
11726	4000	Code Enforcement Officer	1.00	1.00	0.00	0
11854	4000	Code Enforcement Officer	1.00	1.00	0.00	0
12077	4000	Code Enforcement Officer	0.00	1.00	0.00	0
11992	4032	Code Enforcement Supervisor	1.00	1.00	1.00	59,821
11993	4032	Code Enforcement Supervisor	1.00	1.00	1.00	66,540
10523	4033	Code Enforcement Manager	1.00	1.00	1.00	95,743
10524	6006	Administrative Staff Assistant	1.00	1.00	1.00	64,002
10525	6021	Staff Assistant IV	1.00	1.00	1.00	39,853
12078	6023	Staff Assistant III	0.00	1.00	1.00	43,847
11699	6024	Staff Assistant II	1.00	1.00	1.00	36,192
		Current Positions Total	**18.00**	**20.00**	**7.00**	
Salary and FTE Adjustments						
10513	4000	Code Enforcement Officer Salary Impact $0 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	58,324
10514	4000	Code Enforcement Officer Salary Impact $0 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	53,748
10515	4000	Code Enforcement Officer Salary Impact $0 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	64,189
10516	4000	Code Enforcement Officer Salary Impact $4,804 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	37,939
10517	4000	Code Enforcement Officer Salary Impact $0 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	51,668
10518	4000	Code Enforcement Officer Salary Impact $0 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	72,551

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10519	4000	Code Enforcement Officer Salary Impact $519 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	43,430
10520	4000	Code Enforcement Officer Salary Impact $0 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	51,231
10521	4000	Code Enforcement Officer Salary Impact $0 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	57,117
10522	4000	Code Enforcement Officer Salary Impact $5,761 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	40,581
11726	4000	Code Enforcement Officer Salary Impact $5,761 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	40,581
11854	4000	Code Enforcement Officer Salary Impact $1,954 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	43,430
12077	4000	Code Enforcement Officer Salary Impact $4,804 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	37,939
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**13.00**	
		Positions Total	**18.00**	**20.00**	**20.00**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Copy Machine - Replacement for MC-402	11,654
	564101 - Machinery and Equipment Total	**11,654**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	1,420,361	1,856,251	1,856,251	1,873,073
514101	Overtime	1,437	4,500	4,500	4,500
521101	FICA Taxes	103,261	142,374	142,374	143,662
522101	Retirement Contributions	211,486	280,847	280,847	271,514
523101	Health Insurance	250,746	338,988	338,988	395,928
523401	Life ADD LTD	9,454	12,469	12,469	12,579
524101	Workers Compensation	1,525	2,248	2,248	2,206
	Personnel Total	**1,998,270**	**2,637,677**	**2,637,677**	**2,703,462**
Operating					
531109	Professional Services	462,943	591,650	591,650	626,146
534101	Contract Serv Other Misc	2,876	2,665	4,465	2,925
534115	Contract Serv Staff Leasing	45,554	45,526	45,526	47,026
540101	Travel and Per Diem	7,204	10,382	10,382	13,993
541101	Communication Services	2,459	2,700	2,700	2,652
542201	Postage and Freight	6,000	7,500	7,500	7,500
543102	Utility Services Waste Disposal	0	150	150	150
544101	Rentals and Leases Equipment	6,711	33,431	33,431	21,779
545101	Insurance Premiums	10,581	10,780	10,780	17,338
546301	Repairs and Maint Equipment	0	800	800	800
547101	Printing and Binding	4,643	9,770	9,770	9,770
548101	Promotional Activities	0	330	330	330
549112	Other Current Charges Refunds	5,753	2,000	2,000	2,000
549120	Other Current Charges Clerk	0	480	480	480
549201	Advertising Legal	14,216	21,023	21,023	1,000
549990	Other Current Charges Misc Expenses	545	1,210	1,000	1,000
551101	Office Supplies	4,351	5,512	5,512	5,512
552101	Gasoline Oil and Lubricants	953	1,300	1,300	1,180
552106	Computer Software	41,902	65,763	65,763	51,081
552107	Clothing and Wearing Apparel	1,467	1,890	1,890	1,710
552108	Operating Supplies	2,036	4,368	4,368	6,000
552116	Operating Supplies Computer Hardware	17,409	20,130	20,130	4,500
552119	Operating Supplies PPE	0	500	500	500
554101	Books Publications and Subscriptions	0	1,155	1,155	1,155
554201	Dues and Memberships	3,433	6,527	6,737	10,366
555501	Training and Education	8,355	12,333	10,533	14,932
	Operating Total	**649,391**	**859,875**	**859,875**	**851,825**
Capital					
564101	Machinery and Equipment	0	25,000	25,000	7,702
	Capital Total	**0**	**25,000**	**25,000**	**7,702**
Debt Service					
571205	Principal Lease Agreements	14,489	0	0	0
572205	Interest Lease Agreements	573	0	0	0
	Debt Service Total	**15,062**	**0**	**0**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Cost Center Expenditures Total	**2,662,723**	**3,522,552**	**3,522,552**	**3,562,989**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
11717	1071	Growth Services Deputy Director	1.00	1.00	1.00	106,018
10526	1253	Growth Services Director	1.00	1.00	1.00	132,600
10527	2024	Senior Planner	0.00	1.00	1.00	107,890
10527	2028	Planner	1.00	0.00	0.00	0
10528	2028	Planner	1.00	1.00	1.00	93,517
10529	2028	Planner	1.00	1.00	1.00	59,821
10530	2028	Planner	1.00	1.00	1.00	56,223
11781	2028	Planner	1.00	1.00	1.00	71,968
11994	2028	Planner	1.00	1.00	1.00	62,192
12079	2028	Planner	0.00	1.00	1.00	65,188
10531	2059	Transportation Planner	1.00	1.00	1.00	99,112
10532	2151	Growth Services Development Review Coordinator	1.00	1.00	1.00	62,400
10541	3012	Zoning Manager	1.00	1.00	1.00	71,948
10534	3015	Zoning Technician	1.00	1.00	0.00	0
10535	3015	Zoning Technician	1.00	1.00	0.00	0
10536	3015	Zoning Technician	1.00	1.00	0.00	0
10537	3015	Zoning Technician	1.00	1.00	0.00	0
10538	3015	Zoning Technician	1.00	1.00	0.00	0
10539	3015	Zoning Technician	1.00	1.00	0.00	0
11727	3015	Zoning Technician	1.00	1.00	0.00	0
10533	3047	Growth Services Coordinator	1.00	1.00	1.00	78,063
10540	3068	Geographic Information Systems Technician Analyst	1.00	0.00	0.00	0
10540	3069	Geographic Information Systems Analyst	0.00	1.00	1.00	53,872
12080	3070	Development Review Technician	0.00	1.00	1.00	49,775
10542	6006	Administrative Staff Assistant	1.00	1.00	1.00	43,431
10543	6021	Staff Assistant IV	1.00	1.00	1.00	45,448
10544	6021	Staff Assistant IV	1.00	1.00	1.00	37,940
11637	6023	Staff Assistant III	0.50	0.50	0.00	0
10545	6109	Growth Services Administrative Manager	1.00	1.00	1.00	58,636
		Current Positions Total	**24.50**	**26.50**	**19.00**	
Salary and FTE Adjustments						
10534	3015	Zoning Technician Salary Impact $1,310 Paygrade Change From 105-108 To 107-109	0.00	0.00	1.00	45,760
10535	3015	Zoning Technician Salary Impact $2,641 Paygrade Change From 105-108 To 107-109	0.00	0.00	1.00	40,581
10536	3015	Zoning Technician Salary Impact $1,643 Paygrade Change From 105-108 To 107-109	0.00	0.00	1.00	57,533

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10537	3015	Zoning Technician Salary Impact $3,994 Paygrade Change From 105-108 To 107-109	0.00	0.00	1.00	48,007
10538	3015	Zoning Technician Salary Impact $3,328 Paygrade Change From 105-108 To 107-109	0.00	0.00	1.00	40,581
10539	3015	Zoning Technician Salary Impact $5,970 Paygrade Change From 105-108 To 107-109	0.00	0.00	1.00	54,247
11727	3015	Zoning Technician Salary Impact $4,056 Paygrade Change From 105-108 To 107-109	0.00	0.00	1.00	48,506
11637	6023	Staff Assistant III Salary Impact $415 Allocation Change To 0010-320 100%	0.00	0.00	1.00	41,934
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**8.00**	
		Positions Total	**24.50**	**26.50**	**27.00**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Copy Machines (Qty 1) - Replacement for MC-403	7,702
	564101 - Machinery and Equipment Total	**7,702**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531321	Prof Services Child Protection	68,850	70,000	70,000	70,000
531401	Hospital Care Services Indigent	19,388	150,000	106,000	150,000
534132	Contract Serv Mosq Control	0	20,000	20,000	20,000
	Operating Total	**88,238**	**240,000**	**196,000**	**240,000**
	Cost Center Expenditures Total	**88,238**	**240,000**	**196,000**	**240,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
549641	Medicaid Hospitals	8,050,991	8,999,442	9,171,631	9,516,007
	Operating Total	**8,050,991**	**8,999,442**	**9,171,631**	**9,516,007**
	Cost Center Expenditures Total	**8,050,991**	**8,999,442**	**9,171,631**	**9,516,007**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	46,000	46,000	90,000	85,500
	Operating Total	**46,000**	**46,000**	**90,000**	**85,500**
	Cost Center Expenditures Total	**46,000**	**46,000**	**90,000**	**85,500**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
581115	Aid to District School Board	10,000	0	0	0
581172	Aid to DSB Drivers Education	110,526	0	0	0
	Grants & Aid Total	**120,526**	**0**	**0**	**0**
	Cost Center Expenditures Total	**120,526**	**0**	**0**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
549111	Other Current Charges and Obligations	17,335	48,895	48,895	48,895
	Operating Total	**17,335**	**48,895**	**48,895**	**48,895**
	Cost Center Expenditures Total	**17,335**	**48,895**	**48,895**	**48,895**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	158,451	179,836	164,330	131,310
521101	FICA Taxes	10,279	13,905	12,699	9,978
522101	Retirement Contributions	17,950	25,496	23,284	18,540
523101	Health Insurance	16,458	37,391	32,786	29,826
523401	Life ADD LTD	841	1,220	1,114	875
524101	Workers Compensation	166	220	1,357	1,393
	Personnel Total	**204,145**	**258,068**	**235,570**	**191,922**
Operating					
534101	Contract Serv Other Misc	47,748	73,249	85,789	63,248
534115	Contract Serv Staff Leasing	0	0	16,958	0
540101	Travel and Per Diem	6,546	6,834	10,334	7,000
541101	Communication Services	4,782	5,500	5,500	7,920
542201	Postage and Freight	-190	1,200	1,200	600
544101	Rentals and Leases Equipment	2,565	6,500	6,500	6,500
545101	Insurance Premiums	8,922	8,985	8,985	9,371
547101	Printing and Binding	2,246	1,790	1,790	2,000
548101	Promotional Activities	6,443	3,500	3,500	3,500
549201	Advertising Legal	0	4,000	3,300	2,500
549990	Other Current Charges Misc Expenses	370	0	0	0
551101	Office Supplies	7,960	6,000	3,000	5,000
552101	Gasoline Oil and Lubricants	1,347	2,000	2,000	2,000
552106	Computer Software	11,609	15,000	11,500	11,000
552107	Clothing and Wearing Apparel	942	400	1,100	500
552108	Operating Supplies	4,998	5,000	5,000	5,000
552116	Operating Supplies Computer Hardware	16,885	9,900	5,400	11,000
554201	Dues and Memberships	4,185	8,000	6,000	5,000
555501	Training and Education	7,270	8,000	10,500	9,000
	Operating Total	**134,628**	**165,858**	**188,356**	**151,139**
Debt Service					
571205	Principal Lease Agreements	3,094	0	0	0
572205	Interest Lease Agreements	66	0	0	0
	Debt Service Total	**3,160**	**0**	**0**	**0**
Grants & Aid					
583236	Grants and Aid LIWAP	4,364	0	0	0
	Grants & Aid Total	**4,364**	**0**	**0**	**0**
	Cost Center Expenditures Total	**346,297**	**423,926**	**423,926**	**343,061**

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

Position	Class #	Position Description	Full Time Equivalent Positions FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
			Positions			
Current Positions						
10546	1041	Community Services Director	1.00	1.00	1.00	138,799
11767	1059	Community Services Assistant Director	1.00	1.00	0.00	0
10549	1070	Community Services Fiscal Manager	0.00	0.00	1.00	74,964
10548	1213	Program Grant Manager	1.00	1.00	1.00	87,194
11995	1213	Program Grant Manager	1.00	1.00	1.00	84,656
11767	1294	Community Services Manager	0.00	0.00	1.00	92,644
10549	1307	Community Development Ambassador	1.00	1.00	0.00	0
10551	3095	Projects Coordinator II	1.00	1.00	1.00	58,157
10554	5075	Housing Grant Manager	1.00	1.00	1.00	73,175
10547	5151	Client Services Specialist	1.00	1.00	0.00	0
10553	5151	Client Services Specialist	1.00	1.00	0.00	0
10555	5151	Client Services Specialist	1.00	1.00	0.00	0
11381	5151	Client Services Specialist	1.00	1.00	0.00	0
11930	5151	Client Services Specialist	1.00	1.00	0.00	0
11931	5151	Client Services Specialist	1.00	1.00	0.00	0
10550	6023	Staff Assistant III	1.00	1.00	1.00	35,464
11637	6023	Staff Assistant III	0.50	0.50	0.00	0
10552	6088	Budget and Administrative Coordinator	1.00	1.00	1.00	54,372
11860	6228	Health and Human Services Coordinator	1.00	1.00	0.00	0
11713	6803	Continuum of Care Manager	1.00	1.00	1.00	74,652
11753	6805	Continuum of Care Program Coordinator	1.00	1.00	1.00	46,488
		Current Positions Total	**18.50**	**18.50**	**11.00**	
New Positions						
12142	1600	Community Services Project Manager	0.00	0.00	1.00	53,207
		New Positions Total	**0.00**	**0.00**	**1.00**	
Deleted Positions						
10548	1213	Program Grant Manager	0.00	0.00	-1.00	-87,194
		Deleted Positions Total	**0.00**	**0.00**	**-1.00**	
Reclassified Positions						
10547	5152	Community Services Ambassador Salary Impact $1,394	0.00	0.00	1.00	49,255
10553	5152	Community Services Ambassador Salary Impact $1,503	0.00	0.00	1.00	53,025
10555	5152	Community Services Ambassador Salary Impact $0	0.00	0.00	1.00	43,931
11381	5152	Community Services Ambassador Salary Impact $1,557	0.00	0.00	1.00	55,076

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

Position	Class #	Position Description	Full Time Equivalent Positions FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
11930	5152	Community Services Ambassador Salary Impact $0	0.00	0.00	1.00	52,520
11931	5152	Community Services Ambassador Salary Impact $1,156	0.00	0.00	1.00	41,010
		Reclassified Positions Total	**0.00**	**0.00**	**6.00**	
Salary and FTE Adjustments						
11860	6228	Health and Human Services Coordinator Title Change From Community Services Compliance Monitor	0.00	0.00	1.00	40,581
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**1.00**	
		Positions Total	**18.50**	**18.50**	**18.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	2,559,741	2,917,616	2,901,967	3,059,497
513101	Other Salaries and Wages	8	0	0	32,000
514101	Overtime	22,562	33,000	33,000	36,450
521101	FICA Taxes	187,347	225,774	225,774	239,345
522101	Retirement Contributions	352,640	413,994	413,994	420,763
523101	Health Insurance	556,687	690,768	690,768	806,520
523401	Life ADD LTD	16,707	19,603	19,603	20,552
524101	Workers Compensation	39,313	57,002	57,002	62,244
	Personnel Total	**3,735,005**	**4,357,757**	**4,342,108**	**4,677,371**
Operating					
531109	Professional Services	0	1,500	101,500	1,500
534101	Contract Serv Other Misc	410,331	456,327	471,976	458,557
540101	Travel and Per Diem	12,091	15,431	15,431	16,578
541101	Communication Services	49,979	70,462	70,462	68,096
542201	Postage and Freight	500	500	500	500
543101	Utility Services Electric Water Sewer	193,821	226,996	226,996	226,996
543102	Utility Services Waste Disposal	39,787	53,435	53,435	53,435
544101	Rentals and Leases Equipment	18,345	21,953	21,953	29,839
544301	Rentals and Leases Land	4,544	9,933	9,933	9,933
545101	Insurance Premiums	224,134	217,915	217,915	209,182
546101	Repairs and Maint Bldgs and Grounds	285,410	338,498	379,832	390,275
546301	Repairs and Maint Equipment	7,125	18,616	18,616	16,616
547101	Printing and Binding	19,384	20,155	22,055	22,060
548101	Promotional Activities	35,674	57,699	57,699	40,000
549990	Other Current Charges Misc Expenses	334	3,237	3,237	2,837
551101	Office Supplies	5,680	9,040	9,040	6,040
552101	Gasoline Oil and Lubricants	96,306	113,847	113,847	116,467
552106	Computer Software	34,014	42,923	42,923	34,030
552107	Clothing and Wearing Apparel	16,385	27,590	27,590	24,083
552108	Operating Supplies	256,131	302,469	300,569	333,053
552116	Operating Supplies Computer Hardware	16,535	19,970	19,970	13,835
552119	Operating Supplies PPE	4,272	7,150	7,150	6,150
554101	Books Publications and Subscriptions	623	1,056	1,056	656
554201	Dues and Memberships	4,664	5,800	5,800	5,800
555501	Training and Education	16,119	17,973	17,973	17,113
	Operating Total	**1,752,188**	**2,060,475**	**2,217,458**	**2,103,631**
Debt Service					
571205	Principal Lease Agreements	5,926	0	0	0
572205	Interest Lease Agreements	122	0	0	0
	Debt Service Total	**6,048**	**0**	**0**	**0**
Grants & Aid					
582101	Aid to Private Organizations	10,000	10,000	10,000	10,000
	Grants & Aid Total	**10,000**	**10,000**	**10,000**	**10,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Cost Center Expenditures Total	**5,503,241**	**6,428,232**	**6,569,566**	**6,791,002**

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10556	1048	Parks Recreation Director	1.00	1.00	1.00	147,576
10557	1131	Operations Manager	1.00	1.00	1.00	90,023
10567	1137	Athletic Facilities Superintendent	1.00	1.00	1.00	68,744
11996	1149	Park Operations Supervisor	1.00	1.00	1.00	76,336
10558	1288	Parks and Recreation Assistant Director	1.00	1.00	1.00	118,644
10561	1305	Recreation Supervisor	1.00	1.00	1.00	57,471
10562	1305	Recreation Supervisor	1.00	1.00	1.00	72,800
10586	2054	Athletic Supervisor	1.00	1.00	1.00	58,220
10573	2064	Parks and Recreation Fiscal Manager	1.00	1.00	1.00	68,786
10559	2118	Project Assistant	1.00	1.00	1.00	60,653
11932	2118	Project Assistant	1.00	1.00	1.00	40,581
11842	3024	Parks Irrigation Technician	1.00	0.00	0.00	0
11842	3025	Parks Irrigation Technician	0.00	1.00	1.00	54,850
10560	3048	Parks Designer	1.00	1.00	1.00	66,352
10568	3103	Parks and Natural Resources Specialist	1.00	0.00	0.00	0
10568	3110	Parks and Natural Resources Specialist	0.00	1.00	1.00	51,543
10563	3200	Recreation Manager	1.00	1.00	1.00	73,237
10564	4025	Park Ranger	1.00	1.00	1.00	62,276
10565	4025	Park Ranger	1.00	1.00	1.00	53,207
10566	4025	Park Ranger	1.00	1.00	1.00	70,887
10569	4027	Parks Operations Specialist	1.00	1.00	1.00	51,356
10570	4027	Parks Operations Specialist	1.00	1.00	1.00	55,058
10571	4046	Sports Field Specialist	1.00	1.00	1.00	63,087
10572	5034	Administrative Services Coordinator	1.00	0.00	0.00	0
11721	5077	Community Engagement Coordinator	1.00	1.00	1.00	54,850
11704	5202	Sports Coordinator	1.00	1.00	1.00	45,636
11933	6021	Staff Assistant IV	1.00	1.00	1.00	42,703
10572	6110	Administrative Manager	0.00	1.00	1.00	74,298
11705	6205	Customer Service Specialist	1.00	1.00	1.00	45,781
10574	8045	Athletic Field Services Technician	1.00	0.00	0.00	0
10577	8045	Athletic Field Services Technician	1.00	0.00	0.00	0
10578	8045	Athletic Field Services Technician	1.00	0.00	0.00	0
10588	8045	Athletic Field Services Technician	1.00	0.00	0.00	0
10596	8045	Athletic Field Services Technician	1.00	0.00	0.00	0
11788	8045	Athletic Field Services Technician	1.00	0.00	0.00	0
10574	8046	Athletic Field Services Technician	0.00	1.00	1.00	36,920
10577	8046	Athletic Field Services Technician	0.00	1.00	1.00	50,544
10578	8046	Athletic Field Services Technician	0.00	1.00	1.00	51,813
10588	8046	Athletic Field Services Technician	0.00	1.00	1.00	40,061
10596	8046	Athletic Field Services Technician	0.00	1.00	1.00	41,996
11788	8046	Athletic Field Services Technician	0.00	1.00	1.00	44,034
10575	8059	Park Maintenance Technician	1.00	0.00	0.00	0

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
10576	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10579	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10580	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10581	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10582	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10583	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10584	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10585	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10587	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10589	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10590	8059	Park Maintenance Technician	0.75	0.00	0.00	0
10592	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10593	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10594	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10595	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10597	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10950	8059	Park Maintenance Technician	1.00	0.00	0.00	0
11779	8059	Park Maintenance Technician	1.00	0.00	0.00	0
11787	8059	Park Maintenance Technician	1.00	0.00	0.00	0
11848	8059	Park Maintenance Technician	1.00	0.00	0.00	0
11952	8059	Park Maintenance Technician	1.00	0.00	0.00	0
10575	8060	Park Maintenance Technician	0.00	1.00	1.00	33,301
10576	8060	Park Maintenance Technician	0.00	1.00	1.00	42,828
10579	8060	Park Maintenance Technician	0.00	1.00	1.00	33,301
10580	8060	Park Maintenance Technician	0.00	1.00	1.00	50,690
10581	8060	Park Maintenance Technician	0.00	1.00	1.00	41,184
10582	8060	Park Maintenance Technician	0.00	1.00	1.00	40,415
10583	8060	Park Maintenance Technician	0.00	1.00	1.00	36,234
10584	8060	Park Maintenance Technician	0.00	1.00	1.00	50,149
10585	8060	Park Maintenance Technician	0.00	1.00	1.00	47,903
10587	8060	Park Maintenance Technician	0.00	1.00	1.00	47,362
10589	8060	Park Maintenance Technician	0.00	1.00	1.00	43,327
10590	8060	Park Maintenance Technician	0.00	0.75	0.00	0
10592	8060	Park Maintenance Technician	0.00	1.00	1.00	41,184
10593	8060	Park Maintenance Technician	0.00	1.00	1.00	32,324
10594	8060	Park Maintenance Technician	0.00	1.00	1.00	50,648
10595	8060	Park Maintenance Technician	0.00	1.00	1.00	38,252
10597	8060	Park Maintenance Technician	0.00	1.00	1.00	40,415
10950	8060	Park Maintenance Technician	0.00	1.00	1.00	52,687
11779	8060	Park Maintenance Technician	0.00	1.00	1.00	40,394
11787	8060	Park Maintenance Technician	0.00	1.00	1.00	41,621
11848	8060	Park Maintenance Technician	0.00	1.00	1.00	36,962
11952	8060	Park Maintenance Technician	0.00	1.00	1.00	35,319
		Current Positions Total	**53.75**	**53.75**	**53.00**	

Salary and FTE Adjustments

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
10598	8037	Recreation Leader Salary Impact $0 Allocation Change From 0010-361 To 0010-360	0.00	0.00	1.00	42,349
12190	8060	Park Maintenance Technician Salary Impact $10,498 Fte Increase From 0.75 To 1.00	0.00	0.00	1.00	41,995
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**2.00**	
		Positions Total	**53.75**	**53.75**	**55.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	39,966	45,844	45,844	0
513101	Other Salaries and Wages	20,912	40,000	40,000	0
514101	Overtime	0	420	420	0
521101	FICA Taxes	4,601	6,603	6,603	0
522101	Retirement Contributions	5,464	6,493	6,493	0
523101	Health Insurance	12,638	12,792	12,792	0
523401	Life ADD LTD	267	309	309	0
524101	Workers Compensation	759	1,255	1,255	0
	Personnel Total	**84,607**	**113,716**	**113,716**	**0**
Operating					
534101	Contract Serv Other Misc	0	3,500	3,500	0
540101	Travel and Per Diem	0	700	700	0
547101	Printing and Binding	0	515	515	0
548101	Promotional Activities	0	1,400	1,400	0
552101	Gasoline Oil and Lubricants	0	100	100	0
552108	Operating Supplies	28,216	32,200	32,200	0
554201	Dues and Memberships	90	100	100	0
555501	Training and Education	0	1,855	1,855	0
	Operating Total	**28,306**	**40,370**	**40,370**	**0**
Capital					
563101	Improvements Other than Buildings	30,541	30,541	30,541	30,541
563102	Improvements CIP	1,123,718	955,942	635,347	392,317
	Capital Total	**1,154,259**	**986,483**	**665,888**	**422,858**
	Cost Center Expenditures Total	**1,267,172**	**1,140,569**	**819,974**	**422,858**

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

Position	Class #	Position Description	Full Time Equivalent Positions FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10598	8037	Recreation Leader	1.00	1.00	0.00	0
		Current Positions Total	**1.00**	**1.00**	**0.00**	
		Positions Total	**1.00**	**1.00**	**0.00**	

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 2027 Adopted
	Capital	
563101 - Improvements Other than Buildings		
	Rotary Fiber Improvement Project - CF	30,541
	563101 - Improvements Other than Buildings Total	**30,541**
563102 - Improvements CIP		
	PRC202006 Ray Wayside Site Improvements - CF	289,801
	PRC202201 Rotary Field Improvements - CF	102,516
	563102 - Improvements CIP Total	**392,317**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	81,431	92,099	92,099	93,367
513101	Other Salaries and Wages	0	19,120	5,120	19,120
514101	Overtime	15,443	8,000	22,000	8,000
521101	FICA Taxes	6,980	9,124	9,124	9,221
522101	Retirement Contributions	13,218	14,045	14,045	13,778
523101	Health Insurance	25,276	25,584	25,584	29,328
523401	Life ADD LTD	540	621	621	629
524101	Workers Compensation	2,072	2,714	2,714	2,708
	Personnel Total	**144,960**	**171,307**	**171,307**	**176,151**
Operating					
534101	Contract Serv Other Misc	32,961	39,559	39,559	43,065
541101	Communication Services	1,984	2,545	2,645	2,067
543101	Utility Services Electric Water Sewer	9,016	12,353	12,353	12,723
543102	Utility Services Waste Disposal	0	2,000	2,000	1,500
544101	Rentals and Leases Equipment	488	412	612	400
545101	Insurance Premiums	1,544	1,519	1,519	1,649
546101	Repairs and Maint Bldgs and Grounds	83,523	69,411	69,411	87,980
546301	Repairs and Maint Equipment	1,793	3,123	3,123	1,800
552101	Gasoline Oil and Lubricants	4,512	6,900	6,900	7,107
552107	Clothing and Wearing Apparel	0	880	680	0
552108	Operating Supplies	23,935	26,670	26,670	18,670
552119	Operating Supplies PPE	0	530	430	0
	Operating Total	**159,756**	**165,902**	**165,902**	**176,961**
Capital					
563101	Improvements Other than Buildings	0	323,000	86,000	86,000
563102	Improvements CIP	0	0	553,599	62,884
	Capital Total	**0**	**323,000**	**639,599**	**148,884**
	Cost Center Expenditures Total	**304,716**	**660,209**	**976,808**	**501,996**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
Current Positions						
10599	8045	Athletic Field Services Technician	1.00	0.00	0.00	0
10600	8045	Athletic Field Services Technician	1.00	0.00	0.00	0
10599	8046	Athletic Field Services Technician	0.00	1.00	1.00	45,636
10600	8046	Athletic Field Services Technician	0.00	1.00	1.00	42,432
		Current Positions Total	**2.00**	**2.00**	**2.00**	
		Positions Total	**2.00**	**2.00**	**2.00**	

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 2027 Adopted
	Capital	
563101 - Improvements Other than Buildings		
	Belleview Sportsplex Improvements - CF	86,000
	563101 - Improvements Other than Buildings Total	**86,000**
563102 - Improvements CIP		
	PRC202502 Belleview Sportsplex Electric - CF	62,884
	563102 - Improvements CIP Total	**62,884**

Fund: 0010 - General Fund | **Organization Unit: Public Services**
Cost Center: 370 - Southeastern Livestock Pavilion | **Division: Southeastern Livestock Pavilion**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	370,087	417,334	410,450	436,819
514101	Overtime	5,031	13,540	13,540	10,000
521101	FICA Taxes	27,023	32,972	32,972	34,190
522101	Retirement Contributions	51,310	60,457	60,457	60,728
523101	Health Insurance	73,210	102,336	102,336	117,312
523401	Life ADD LTD	2,454	2,805	2,805	2,935
524101	Workers Compensation	8,195	11,911	11,911	12,332
	Personnel Total	**537,310**	**641,355**	**634,471**	**674,316**
Operating					
531109	Professional Services	0	0	1,200	0
534101	Contract Serv Other Misc	1,171	2,080	11,994	2,080
540101	Travel and Per Diem	0	1,865	605	1,865
541101	Communication Services	4,275	9,185	9,185	10,650
542201	Postage and Freight	0	100	100	100
543101	Utility Services Electric Water Sewer	111,197	112,000	112,000	117,000
543102	Utility Services Waste Disposal	19,393	20,000	20,260	20,000
544101	Rentals and Leases Equipment	706	4,060	4,060	6,950
545101	Insurance Premiums	41,241	32,513	32,513	27,808
546101	Repairs and Maint Bldgs and Grounds	8,191	25,911	38,911	24,411
546301	Repairs and Maint Equipment	771	13,611	6,111	9,551
547101	Printing and Binding	51	2,000	2,000	2,000
548101	Promotional Activities	270	1,600	6,600	1,600
549990	Other Current Charges Misc Expenses	2,362	4,000	4,000	4,000
551101	Office Supplies	299	750	750	1,500
552101	Gasoline Oil and Lubricants	6,167	8,544	8,544	8,600
552106	Computer Software	7,960	9,765	9,765	8,517
552107	Clothing and Wearing Apparel	3,443	3,500	3,500	4,000
552108	Operating Supplies	14,946	45,300	37,870	26,300
552116	Operating Supplies Computer Hardware	71	3,660	4,360	2,335
552119	Operating Supplies PPE	80	500	500	500
552310	Merchandise for Resale	14,301	26,500	21,500	25,000
554201	Dues and Memberships	483	410	410	650
555501	Training and Education	3,990	2,000	0	2,000
	Operating Total	**241,368**	**329,854**	**336,738**	**307,417**
Capital					
564101	Machinery and Equipment	9,815	30,220	30,220	0
	Capital Total	**9,815**	**30,220**	**30,220**	**0**
	Cost Center Expenditures Total	**788,493**	**1,001,429**	**1,001,429**	**981,733**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10601	1124	Livestock Pavilion Manager	1.00	1.00	1.00	73,591
10607	1204	SELP Facilities Management Supervisor	1.00	1.00	1.00	79,997
10602	6021	Staff Assistant IV	1.00	1.00	1.00	51,855
10603	8039	Event Service Specialist	1.00	0.00	0.00	0
10604	8039	Event Service Specialist	1.00	0.00	0.00	0
10605	8039	Event Service Specialist	1.00	0.00	0.00	0
10606	8039	Event Service Specialist	1.00	0.00	0.00	0
11934	8039	Event Service Specialist	1.00	0.00	0.00	0
10603	8047	Event Service Specialist	0.00	1.00	1.00	56,077
10604	8047	Event Service Specialist	0.00	1.00	1.00	46,031
10605	8047	Event Service Specialist	0.00	1.00	1.00	32,324
10606	8047	Event Service Specialist	0.00	1.00	1.00	39,167
11934	8047	Event Service Specialist	0.00	1.00	1.00	40,082
		Current Positions Total	**8.00**	**8.00**	**8.00**	
		Positions Total	**8.00**	**8.00**	**8.00**	

Fund: 0010 - General Fund | **Organization Unit: Public Services**
Cost Center: 372 - Cooperative Extension Service | **Division: Cooperative Extension Service**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	611,595	708,573	686,573	717,690
521101	FICA Taxes	44,700	54,222	54,222	54,920
522101	Retirement Contributions	83,277	97,837	97,837	96,098
523101	Health Insurance	102,320	204,672	204,672	234,624
523401	Life ADD LTD	4,085	4,763	4,763	4,826
524101	Workers Compensation	581	861	861	870
	Personnel Total	**846,558**	**1,070,928**	**1,048,928**	**1,109,028**
Operating					
534101	Contract Serv Other Misc	4,827	6,484	6,484	6,600
534115	Contract Serv Staff Leasing	-9	0	22,000	0
540101	Travel and Per Diem	5,030	7,080	7,080	7,630
541101	Communication Services	7,014	8,820	8,820	9,000
542201	Postage and Freight	71	75	75	75
543101	Utility Services Electric Water Sewer	58,265	65,580	65,580	67,830
543102	Utility Services Waste Disposal	350	780	780	780
544101	Rentals and Leases Equipment	7,287	11,568	11,568	11,688
545101	Insurance Premiums	21,326	21,263	21,263	19,528
546101	Repairs and Maint Bldgs and Grounds	24,297	31,220	31,220	44,968
547101	Printing and Binding	0	0	348	0
548101	Promotional Activities	3,566	2,015	2,015	2,015
549990	Other Current Charges Misc Expenses	1,190	1,320	1,320	1,560
551101	Office Supplies	6,769	7,680	5,632	7,680
552101	Gasoline Oil and Lubricants	2,587	7,069	4,569	5,311
552106	Computer Software	1,666	1,600	1,600	2,295
552107	Clothing and Wearing Apparel	937	765	765	1,640
552108	Operating Supplies	11,761	4,230	5,730	8,005
552116	Operating Supplies Computer Hardware	8,471	8,225	10,725	9,660
552119	Operating Supplies PPE	0	0	200	0
554101	Books Publications and Subscriptions	429	475	475	500
554201	Dues and Memberships	2,624	3,300	3,300	3,850
555501	Training and Education	295	2,250	2,250	2,250
	Operating Total	**168,753**	**191,799**	**213,799**	**212,865**
Capital					
564101	Machinery and Equipment	0	13,045	0	0
	Capital Total	**0**	**13,045**	**0**	**0**
Debt Service					
571205	Principal Lease Agreements	2,949	0	0	0
572205	Interest Lease Agreements	214	0	0	0
	Debt Service Total	**3,163**	**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**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Cost Center Expenditures Total	**1,038,674**	**1,295,972**	**1,282,927**	**1,342,093**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10608	1051	County Extension Director	1.00	1.00	0.00	0
10609	2066	Cooperative Extension State County	1.00	1.00	1.00	28,788
10611	2066	Cooperative Extension State County	1.00	1.00	1.00	32,948
10612	2066	Cooperative Extension State County	1.00	1.00	1.00	31,200
10613	2066	Cooperative Extension State County	1.00	1.00	1.00	36,484
10614	2066	Cooperative Extension State County	1.00	1.00	1.00	27,831
10615	2066	Cooperative Extension State County	1.00	1.00	1.00	30,888
10616	2066	Cooperative Extension State County	1.00	1.00	1.00	78,645
10617	2066	Cooperative Extension State County	1.00	1.00	1.00	35,236
10618	2066	Cooperative Extension State County	1.00	1.00	1.00	77,730
11719	2066	Cooperative Extension State County	1.00	1.00	1.00	39,188
10619	5038	Extension Program Assistant	1.00	1.00	1.00	43,493
10620	5038	Extension Program Assistant	1.00	1.00	1.00	48,152
10622	5038	Extension Program Assistant	1.00	1.00	1.00	44,804
10623	5038	Extension Program Assistant	1.00	1.00	1.00	41,517
10621	6088	Budget and Administrative Coordinator	1.00	1.00	1.00	50,357
		Current Positions Total	**16.00**	**16.00**	**15.00**	
Salary and FTE Adjustments						
10608	1051	County Extension Director Salary Impact $1,140	0.00	0.00	1.00	49,481
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**1.00**	
		Positions Total	**16.00**	**16.00**	**16.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	5,515,748	6,638,796	6,638,796	6,688,914
521101	FICA Taxes	402,608	507,992	507,992	511,823
522101	Retirement Contributions	768,399	949,900	949,900	928,820
523101	Health Insurance	1,108,198	1,483,872	1,483,872	1,701,024
523401	Life ADD LTD	34,856	42,879	42,879	43,501
524101	Workers Compensation	6,857	9,869	9,869	10,059
	Personnel Total	**7,836,666**	**9,633,308**	**9,633,308**	**9,884,141**
Operating					
534101	Contract Serv Other Misc	293,581	390,438	371,538	385,917
541101	Communication Services	97,009	103,211	100,211	95,968
542201	Postage and Freight	171	350	350	350
543101	Utility Services Electric Water Sewer	230,607	295,550	287,050	292,200
543102	Utility Services Waste Disposal	9,266	11,500	11,500	11,000
544101	Rentals and Leases Equipment	10,877	24,116	23,616	24,016
544401	Rentals and Leases Buildings	12,948	18,409	18,409	18,409
545101	Insurance Premiums	105,589	95,669	95,669	95,530
546301	Repairs and Maint Equipment	1,687	4,150	4,150	3,950
547101	Printing and Binding	4,750	4,400	8,550	4,400
549112	Other Current Charges Refunds	489	500	500	500
551101	Office Supplies	17,241	21,000	21,000	17,950
552101	Gasoline Oil and Lubricants	4,001	5,250	5,250	5,250
552106	Computer Software	411,518	349,330	347,306	374,735
552108	Operating Supplies	119,892	72,800	78,624	74,050
552116	Operating Supplies Computer Hardware	50,358	85,740	112,490	41,990
554101	Books Publications and Subscriptions	5,654	3,800	0	0
554201	Dues and Memberships	3,000	3,000	3,000	3,090
	Operating Total	**1,378,638**	**1,489,213**	**1,489,213**	**1,449,305**
Capital					
564101	Machinery and Equipment	0	49,162	49,162	0
566101	Books Publications and Library Materials	563,087	665,000	665,000	600,000
569903	Lease Agreement Equipment	5,003	0	0	0
	Capital Total	**568,090**	**714,162**	**714,162**	**600,000**
Debt Service					
571205	Principal Lease Agreements	6,444	0	0	0
571207	Principal Subscriptions	5,196	0	0	0
572205	Interest Lease Agreements	48	0	0	0
572207	Interest Subscriptions	139	0	0	0
	Debt Service Total	**11,827**	**0**	**0**	**0**
Non-Operating					
599308	Reserve for Book Endowment	0	671,444	671,444	750,193
	Non-Operating Total	**0**	**671,444**	**671,444**	**750,193**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Cost Center Expenditures Total	**9,795,221**	**12,508,127**	**12,508,127**	**12,683,639**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10624	1057	Library Director	1.00	1.00	1.00	139,714
10625	1157	Assistant Library Director	1.00	1.00	1.00	104,250
10626	1198	Library Division Manager	1.00	1.00	1.00	75,941
10627	1198	Library Division Manager	1.00	1.00	1.00	56,930
10628	1286	Senior Library Division Manager	1.00	1.00	1.00	91,271
10629	1286	Senior Library Division Manager	1.00	1.00	1.00	75,380
10660	2010	Technology Librarian	0.00	1.00	1.00	55,890
10664	2010	Technology Librarian	1.00	1.00	1.00	77,876
10630	2074	Branch Library Supervisor II	1.00	1.00	1.00	58,740
10631	2074	Branch Library Supervisor II	1.00	1.00	1.00	58,740
10673	2074	Branch Library Supervisor II	1.00	1.00	1.00	52,250
11745	2074	Branch Library Supervisor II	1.00	1.00	1.00	51,584
11790	2074	Branch Library Supervisor II	1.00	1.00	1.00	58,469
11997	2074	Branch Library Supervisor II	1.00	1.00	1.00	70,741
10632	2075	Public Services Librarian I	1.00	1.00	1.00	58,032
10633	2075	Public Services Librarian I	1.00	1.00	1.00	48,818
10634	2075	Public Services Librarian I	1.00	1.00	1.00	48,818
10635	2075	Public Services Librarian I	1.00	1.00	1.00	46,468
10636	2075	Public Services Librarian I	1.00	1.00	1.00	61,360
10637	2075	Public Services Librarian I	1.00	1.00	1.00	57,512
10638	2075	Public Services Librarian I	1.00	1.00	1.00	51,751
10640	2075	Public Services Librarian I	1.00	1.00	1.00	63,066
10641	2075	Public Services Librarian I	1.00	1.00	1.00	61,610
10642	2075	Public Services Librarian I	1.00	1.00	1.00	60,196
10643	2075	Public Services Librarian I	1.00	1.00	1.00	55,474
10644	2075	Public Services Librarian I	1.00	1.00	1.00	52,770
10645	2075	Public Services Librarian I	1.00	1.00	1.00	71,719
10646	2075	Public Services Librarian I	1.00	1.00	1.00	64,293
10648	2075	Public Services Librarian I	1.00	1.00	1.00	54,413
10649	2075	Public Services Librarian I	1.00	1.00	1.00	56,972
12044	2075	Public Services Librarian I	0.00	1.00	1.00	48,818
12045	2075	Public Services Librarian I	0.00	1.00	1.00	48,818
12046	2075	Public Services Librarian I	0.00	1.00	1.00	48,818
12047	2075	Public Services Librarian I	0.00	1.00	1.00	47,861
12048	2075	Public Services Librarian I	0.00	1.00	1.00	48,818
10650	2076	Public Services Librarian II	1.00	1.00	1.00	53,810
10651	2076	Public Services Librarian II	1.00	1.00	1.00	66,893
10652	2076	Public Services Librarian II	1.00	1.00	1.00	63,732
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	54,892
10655	2076	Public Services Librarian II	1.00	1.00	1.00	65,874
10656	2076	Public Services Librarian II	1.00	1.00	1.00	49,733
10657	2076	Public Services Librarian II	1.00	1.00	1.00	49,733
10658	2076	Public Services Librarian II	1.00	1.00	1.00	64,314
10690	2076	Public Services Librarian II	1.00	1.00	1.00	57,096
10693	2076	Public Services Librarian II	1.00	1.00	1.00	52,104
12042	2076	Public Services Librarian II	0.00	1.00	1.00	52,250

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
12043	2076	Public Services Librarian II	0.00	1.00	1.00	49,733
10639	2077	Public Services Librarian III	1.00	1.00	1.00	59,239
10647	2077	Public Services Librarian III	1.00	1.00	1.00	75,234
10659	2077	Public Services Librarian III	1.00	1.00	1.00	81,744
10660	2077	Public Services Librarian III	1.00	0.00	0.00	0
10661	2077	Public Services Librarian III	1.00	1.00	1.00	73,591
10662	2077	Public Services Librarian III	1.00	1.00	1.00	71,594
12040	2077	Public Services Librarian III	0.00	1.00	1.00	59,239
12041	2077	Public Services Librarian III	0.00	1.00	1.00	53,207
10663	2080	Collection Development Librarian	1.00	1.00	1.00	75,005
10665	2088	Circulation Manager	1.00	1.00	1.00	63,981
10666	2089	Branch Library Supervisor III	1.00	1.00	1.00	77,044
10667	2089	Branch Library Supervisor III	1.00	1.00	1.00	77,397
10668	2089	Branch Library Supervisor III	1.00	1.00	1.00	69,701
10669	2090	Library Community Liaison	1.00	1.00	1.00	84,948
10670	5052	Senior Catalog Specialist	1.00	1.00	1.00	48,319
10671	5053	Catalog Specialist	1.00	1.00	1.00	40,623
10675	6021	Staff Assistant IV	1.00	1.00	1.00	52,666
10676	6021	Staff Assistant IV	1.00	1.00	1.00	54,268
10674	6110	Administrative Manager	1.00	1.00	1.00	73,695
10678	6123	Public Service Assistant	1.00	1.00	1.00	43,098
10681	6123	Public Service Assistant	1.00	1.00	1.00	43,972
10682	6123	Public Service Assistant	1.00	1.00	1.00	46,967
10683	6123	Public Service Assistant	1.00	1.00	1.00	47,924
10686	6123	Public Service Assistant	1.00	1.00	1.00	53,540
10687	6123	Public Service Assistant	1.00	1.00	1.00	45,781
10689	6123	Public Service Assistant	1.00	1.00	1.00	41,039
10692	6123	Public Service Assistant	0.60	0.60	0.60	22,764
10694	6123	Public Service Assistant	0.63	0.63	0.63	34,058
10695	6123	Public Service Assistant	1.00	1.00	1.00	49,172
10697	6123	Public Service Assistant	1.00	1.00	1.00	39,084
10698	6123	Public Service Assistant	1.00	1.00	1.00	43,556
10699	6123	Public Service Assistant	1.00	1.00	1.00	41,455
10700	6123	Public Service Assistant	1.00	1.00	1.00	44,388
10701	6123	Public Service Assistant	1.00	1.00	1.00	53,061
10702	6123	Public Service Assistant	1.00	1.00	1.00	37,940
10703	6123	Public Service Assistant	1.00	1.00	1.00	50,357
10704	6123	Public Service Assistant	1.00	1.00	1.00	39,853
10709	6123	Public Service Assistant	1.00	1.00	1.00	49,567
10710	6123	Public Service Assistant	1.00	1.00	1.00	39,084
11791	6123	Public Service Assistant	1.00	1.00	1.00	41,455
11792	6123	Public Service Assistant	1.00	1.00	1.00	43,556
11834	6123	Public Service Assistant	1.00	1.00	1.00	41,871
11835	6123	Public Service Assistant	1.00	1.00	1.00	39,853
11836	6123	Public Service Assistant	1.00	1.00	1.00	39,853
11837	6123	Public Service Assistant	1.00	1.00	1.00	39,853
11953	6123	Public Service Assistant	1.00	1.00	1.00	37,940
11954	6123	Public Service Assistant	1.00	1.00	1.00	43,556

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
11998	6123	Public Service Assistant	1.00	1.00	1.00	55,474
11999	6123	Public Service Assistant	1.00	1.00	1.00	39,853
12000	6123	Public Service Assistant	1.00	1.00	1.00	39,853
10711	6124	Circulation Specialist	1.00	1.00	1.00	43,930
10712	6124	Circulation Specialist	1.00	1.00	1.00	42,640
10713	6124	Circulation Specialist	1.00	1.00	1.00	56,015
10714	6124	Circulation Specialist	1.00	1.00	1.00	40,581
10715	6124	Circulation Specialist	1.00	1.00	1.00	49,796
10716	6124	Circulation Specialist	1.00	1.00	1.00	52,832
10717	6124	Circulation Specialist	1.00	1.00	1.00	57,284
12049	6124	Circulation Specialist	0.00	1.00	1.00	42,640
10718	6128	Circulation Assistant	0.50	0.50	0.50	16,391
10719	6128	Circulation Assistant	1.00	1.00	1.00	32,781
10720	6128	Circulation Assistant	0.50	0.50	0.50	16,880
10721	6128	Circulation Assistant	0.50	0.50	0.50	16,391
10722	6128	Circulation Assistant	1.00	1.00	1.00	31,200
10723	6128	Circulation Assistant	1.00	1.00	1.00	34,092
10724	6128	Circulation Assistant	0.50	0.50	0.50	17,920
10725	6128	Circulation Assistant	0.50	0.50	0.50	19,313
10726	6128	Circulation Assistant	1.00	1.00	1.00	43,639
10727	6128	Circulation Assistant	1.00	1.00	1.00	38,376
10728	6128	Circulation Assistant	0.50	0.50	0.50	19,511
10729	6128	Circulation Assistant	0.50	0.50	0.50	15,600
10730	6128	Circulation Assistant	1.00	1.00	1.00	36,504
10731	6128	Circulation Assistant	1.00	1.00	1.00	34,445
10732	6128	Circulation Assistant	1.00	1.00	1.00	31,200
10733	6128	Circulation Assistant	0.50	0.50	0.50	18,814
12050	6128	Circulation Assistant	0.00	1.00	1.00	32,136
12051	6128	Circulation Assistant	0.00	1.00	1.00	32,781
10734	6140	Library Technician II	1.00	1.00	1.00	44,013
10735	6140	Library Technician II	1.00	1.00	1.00	38,335
10736	6140	Library Technician II	1.00	1.00	1.00	53,061
10737	8014	Courier	0.63	0.00	0.00	0
10738	8014	Courier	0.63	0.00	0.00	0
10737	8015	Courier	0.00	0.63	0.63	21,478
10738	8015	Courier	0.00	0.63	0.63	28,213
		Current Positions Total	**110.49**	**122.49**	**122.49**	
		Positions Total	**110.49**	**122.49**	**122.49**	

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 2027 Adopted
	Capital	
566101 - Books Publications and Library Materials		
	Books, Publications and Library Materials - Systemwide	600,000
	566101 - Books Publications and Library Materials Total	**600,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	471,713	536,687	536,687	503,906
521101	FICA Taxes	35,719	41,068	41,068	38,558
522101	Retirement Contributions	71,891	89,920	89,920	68,487
523101	Health Insurance	71,653	102,336	102,336	117,312
523401	Life ADD LTD	2,728	3,346	3,346	3,115
524101	Workers Compensation	454	651	651	609
	Personnel Total	**654,158**	**774,008**	**774,008**	**731,987**
Operating					
534101	Contract Serv Other Misc	5,247	20,600	20,600	20,600
540101	Travel and Per Diem	4,591	8,800	8,800	8,800
541101	Communication Services	2,236	4,672	3,072	4,672
542201	Postage and Freight	0	575	575	575
543101	Utility Services Electric Water Sewer	292	5,440	440	1,000
544101	Rentals and Leases Equipment	-1,335	4,200	4,200	4,200
544301	Rentals and Leases Land	0	300	300	300
545101	Insurance Premiums	3,998	3,854	3,854	4,601
546301	Repairs and Maint Equipment	0	400	400	400
547101	Printing and Binding	345	1,200	1,200	1,200
548101	Promotional Activities	5,001	5,010	5,010	5,010
549990	Other Current Charges Misc Expenses	392	0	0	0
551101	Office Supplies	1,061	2,575	4,155	2,575
552101	Gasoline Oil and Lubricants	194	775	775	775
552106	Computer Software	3,748	5,200	5,200	5,200
552107	Clothing and Wearing Apparel	0	0	150	0
552108	Operating Supplies	653	2,500	2,500	2,500
552112	Operating Supplies Veteran Memorial Park	14,680	0	19,000	0
552116	Operating Supplies Computer Hardware	2,610	2,800	3,100	2,800
552119	Operating Supplies PPE	0	500	500	500
554101	Books Publications and Subscriptions	598	1,500	1,500	1,500
554201	Dues and Memberships	500	750	820	750
555501	Training and Education	1,750	2,400	3,900	2,400
	Operating Total	**46,561**	**74,051**	**90,051**	**70,358**
Debt Service					
571205	Principal Lease Agreements	4,748	0	0	0
571207	Principal Subscriptions	382	0	0	0
572205	Interest Lease Agreements	111	0	0	0
572207	Interest Subscriptions	26	0	0	0
	Debt Service Total	**5,267**	**0**	**0**	**0**
Grants & Aid					
582101	Aid to Private Organizations	23,950	24,000	24,000	24,000
583211	Aid to CBT Duty Grant Program	0	4,000	4,000	4,000
	Grants & Aid Total	**23,950**	**28,000**	**28,000**	**28,000**
	Cost Center Expenditures Total	**729,936**	**876,059**	**892,059**	**830,345**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10739	1039	Veterans Services Director	1.00	1.00	1.00	101,816
10740	1110	Veterans Services Supervisor	1.00	1.00	1.00	62,692
10741	5041	Veterans Services Officer	1.00	1.00	0.00	0
10742	5041	Veterans Services Officer	1.00	1.00	1.00	47,279
10743	5041	Veterans Services Officer	0.00	1.00	1.00	41,372
10744	5041	Veterans Services Officer	1.00	1.00	1.00	45,612
10743	5043	Veterans Services Specialist	1.00	0.00	0.00	0
10745	6021	Staff Assistant IV	1.00	1.00	1.00	45,844
10746	6024	Staff Assistant II	1.00	1.00	1.00	44,949
11789	6024	Staff Assistant II	0.50	0.50	0.50	19,396
11851	6024	Staff Assistant II	0.50	0.50	0.50	19,396
		Current Positions Total	**9.00**	**9.00**	**8.00**	
Reclassified Positions						
10741	5042	Senior Veterans Services Officer Salary Impact $1,580	0.00	0.00	1.00	60,861
		Reclassified Positions Total	**0.00**	**0.00**	**1.00**	
		Positions Total	**9.00**	**9.00**	**9.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	389,827	467,259	467,259	469,958
521101	FICA Taxes	28,152	35,751	35,751	35,958
522101	Retirement Contributions	56,213	70,043	70,043	70,498
523101	Health Insurance	76,228	93,892	93,892	107,632
523401	Life ADD LTD	2,429	3,000	3,000	3,012
524101	Workers Compensation	1,652	1,002	1,002	984
	Personnel Total	**554,501**	**670,947**	**670,947**	**688,042**
Operating					
540101	Travel and Per Diem	0	500	500	500
541101	Communication Services	3,410	5,085	5,085	3,950
542201	Postage and Freight	8,132	20,000	20,000	15,000
543201	Utility Services Street Light	0	200	200	200
544101	Rentals and Leases Equipment	6,954	13,400	13,400	12,900
545101	Insurance Premiums	6,044	8,453	8,453	8,638
546301	Repairs and Maint Equipment	0	250	250	250
547101	Printing and Binding	776	2,000	2,000	2,000
549112	Other Current Charges Refunds	0	3,500	3,500	3,500
551101	Office Supplies	902	5,000	5,000	4,000
552101	Gasoline Oil and Lubricants	4,500	7,500	7,500	5,500
552106	Computer Software	648	980	980	1,210
552107	Clothing and Wearing Apparel	483	1,800	1,800	1,800
552108	Operating Supplies	715	2,000	2,000	3,000
552116	Operating Supplies Computer Hardware	3,906	1,000	1,000	1,400
552119	Operating Supplies PPE	0	200	200	200
554201	Dues and Memberships	0	360	360	360
555501	Training and Education	2,006	4,500	4,500	4,500
	Operating Total	**38,476**	**76,728**	**76,728**	**68,908**
Capital					
564101	Machinery and Equipment	0	86,000	86,000	86,000
	Capital Total	**0**	**86,000**	**86,000**	**86,000**
Debt Service					
571205	Principal Lease Agreements	2,236	0	0	0
572205	Interest Lease Agreements	20	0	0	0
	Debt Service Total	**2,256**	**0**	**0**	**0**
	Cost Center Expenditures Total	**595,233**	**833,675**	**833,675**	**842,950**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10747	1053	Municipal Services Director	1.00	1.00	1.00	110,968
11756	2002	Assessment Specialist I	0.50	0.50	0.50	20,852
12001	2002	Assessment Specialist I	1.00	1.00	1.00	32,136
10749	2003	Assessment Specialist II	1.00	1.00	1.00	41,871
11935	2045	Municipal Services Project Supervisor	1.00	0.00	0.00	0
10751	2094	Municipal Services Operations Manager	0.34	0.34	0.34	22,829
11890	3042	Business Technologist	1.00	1.00	0.00	0
10750	3095	Projects Coordinator II	1.00	1.00	1.00	75,442
10752	3095	Projects Coordinator II	1.00	1.00	1.00	63,669
10753	5034	Administrative Services Coordinator	1.00	1.00	1.00	47,924
11890	6088	Budget and Administrative Coordinator	0.00	0.00	1.00	40,581
		Current Positions Total	**8.84**	**7.84**	**7.84**	
		Positions Total	**8.84**	**7.84**	**7.84**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Cubicle System for the Assessment Office - Replacement - CF	86,000
	564101 - Machinery and Equipment Total	**86,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	38,147	44,159	43,955	51,231
514101	Overtime	0	0	204	0
521101	FICA Taxes	2,729	3,379	3,379	3,920
522101	Retirement Contributions	5,238	6,196	6,196	6,963
523101	Health Insurance	10,008	12,792	12,792	14,664
523401	Life ADD LTD	237	297	297	345
524101	Workers Compensation	45	54	54	62
	Personnel Total	**56,404**	**66,877**	**66,877**	**77,185**
Operating					
531109	Professional Services	4,225	2,000	4,000	0
534101	Contract Serv Other Misc	1,810	8,000	6,000	4,000
541101	Communication Services	0	185	185	215
542201	Postage and Freight	0	250	250	400
545101	Insurance Premiums	198	200	200	227
546312	Repairs and Maint Computer Equipment	0	50	50	50
547101	Printing and Binding	0	100	100	60
549111	Other Current Charges and Obligations	44	300	300	50
549114	Other Current Charges Tax Deed App	0	300	300	500
549201	Advertising Legal	0	250	250	300
551101	Office Supplies	118	100	100	50
552106	Computer Software	617	740	740	830
552108	Operating Supplies	19	200	200	100
552116	Operating Supplies Computer Hardware	1,472	0	0	0
554201	Dues and Memberships	113	150	150	150
555501	Training and Education	0	300	300	200
	Operating Total	**8,616**	**13,125**	**13,125**	**7,132**
	Cost Center Expenditures Total	**65,020**	**80,002**	**80,002**	**84,317**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10754	5088	Property Agent	1.00	1.00	0.00	0
		Current Positions Total	**1.00**	**1.00**	**0.00**	
Salary and FTE Adjustments						
10754	5088	Property Agent Salary Impact $4,992 Pay Grade Change From 108-111 To 109-112	0.00	0.00	1.00	49,733
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**1.00**	
		Positions Total	**1.00**	**1.00**	**1.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	63,249	66,581	66,581	69,285
521101	FICA Taxes	4,804	5,095	5,095	5,301
522101	Retirement Contributions	8,647	9,342	9,342	9,416
523101	Health Insurance	12,638	12,792	12,792	14,664
523401	Life ADD LTD	423	447	447	465
524101	Workers Compensation	57	80	80	84
	Personnel Total	**89,818**	**94,337**	**94,337**	**99,215**
Operating					
540101	Travel and Per Diem	0	680	680	680
541101	Communication Services	579	777	777	777
542201	Postage and Freight	0	250	250	250
545101	Insurance Premiums	582	567	567	564
546312	Repairs and Maint Computer Equipment	0	50	50	50
547101	Printing and Binding	0	300	300	0
548101	Promotional Activities	10,293	20,000	20,000	16,950
551101	Office Supplies	0	50	50	50
552106	Computer Software	1,034	890	890	980
552108	Operating Supplies	0	100	100	100
552116	Operating Supplies Computer Hardware	1,643	0	0	0
554201	Dues and Memberships	76,754	79,707	79,707	82,415
555501	Training and Education	1,125	750	750	750
	Operating Total	**92,010**	**104,121**	**104,121**	**103,566**
	Cost Center Expenditures Total	**181,828**	**198,458**	**198,458**	**202,781**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10755	2026	Water Resources Liaison	1.00	1.00	1.00	67,268
		Current Positions Total	**1.00**	**1.00**	**1.00**	
		Positions Total	**1.00**	**1.00**	**1.00**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
561102	Land CIP	12,335	0	0	0
562102	Buildings CIP	231,397	4,819,801	4,694,960	4,979,061
563102	Improvements CIP	0	100,690	1	0
564102	Machinery and Equipment CIP	-3,456	404,451	404,451	407,906
568102	Intangible Software CIP	23,126	539,324	539,324	460,408
	Capital Total	**263,402**	**5,864,266**	**5,638,736**	**5,847,375**
	Cost Center Expenditures Total	**263,402**	**5,864,266**	**5,638,736**	**5,847,375**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
FMC000070	Supervisor of Elections Roof	375,000
FMC000030	Security Upgrades Countywide Building - CF	320,511
FMC000069	Administration Building Expansion - CF	2,161,750
ITC000003	Server Room Expansion and Upgrades - CF	2,121,800
	562102 - Buildings CIP Total	**4,979,061**
564102 - Machinery and Equipment CIP		
ESC000001	Enterprise Resource Planning Capital - CF	402,552
ITC000004	Cybersecurity Upgrades - CF	5,354
	564102 - Machinery and Equipment CIP Total	**407,906**
568102 - Intangible Software CIP		
ESC000001	Enterprise Resource Planning Capital - CF	293,500
ITC000004	Cybersecurity Upgrades - CF	166,908
	568102 - Intangible Software CIP Total	**460,408**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563220	Improvements Road and Bridge	118,905	195,241	195,241	119,812
	Capital Total	**118,905**	**195,241**	**195,241**	**119,812**
	Cost Center Expenditures Total	**118,905**	**195,241**	**195,241**	**119,812**

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 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Chatmire - CF	119,812
	563220 - Improvements Road and Bridge Total	**119,812**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	0	2,085,548	2,085,548	1,207,143
	Capital Total	**0**	**2,085,548**	**2,085,548**	**1,207,143**
	Cost Center Expenditures Total	**0**	**2,085,548**	**2,085,548**	**1,207,143**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
SOC000011	MCSO Operations Office Remodel - CF	1,207,143
	562102 - Buildings CIP Total	**1,207,143**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	153,715	1,078,046	1,006,635	1,006,635
563102	Improvements CIP	4,974	101,116	101,116	101,116
564102	Machinery and Equipment CIP	0	294,250	294,250	294,250
	Capital Total	**158,689**	**1,473,412**	**1,402,001**	**1,402,001**
	Cost Center Expenditures Total	**158,689**	**1,473,412**	**1,402,001**	**1,402,001**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
SOC000039	Jail Perimeter Lighting - CF	1,006,635
	562102 - Buildings CIP Total	**1,006,635**
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**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	2,957,837	6,068,258	4,825,328	2,334,536
563102	Improvements CIP	472,002	1,222,767	260,000	257,480
	Capital Total	**3,429,839**	**7,291,025**	**5,085,328**	**2,592,016**
	Cost Center Expenditures Total	**3,429,839**	**7,291,025**	**5,085,328**	**2,592,016**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
FMC000041	JC Third Floor Buildout	600,000
PDC000002	Public Defender Lobby Expansion	238,898
FMC000018	JC1 Replacement of Air Handler Unit - CF	874,182
FMC000054	JC1 Roof Replacement - CF	420,383
SAC000001	State Attorney and Courtroom Expansion - CF	201,073
	562102 - Buildings CIP Total	**2,334,536**
563102 - Improvements CIP		
FMC000027	JC Judges Parking Lot Security - CF	257,480
	563102 - Improvements CIP Total	**257,480**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563102	Improvements CIP	1,191	0	0	0
	Capital Total	**1,191**	**0**	**0**	**0**
	Cost Center Expenditures Total	**1,191**	**0**	**0**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	0	6,700,000	6,700,000	486,658
	Capital Total	**0**	**6,700,000**	**6,700,000**	**486,658**
	Cost Center Expenditures Total	**0**	**6,700,000**	**6,700,000**	**486,658**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
ASC000001	New Animal Center Construction - Restricted Donations - CF	486,658
	562102 - Buildings CIP Total	**486,658**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	0	275,000	275,000	275,000
563102	Improvements CIP	2,104,581	3,271,554	2,327,068	1,649,803
	Capital Total	**2,104,581**	**3,546,554**	**2,602,068**	**1,924,803**
	Cost Center Expenditures Total	**2,104,581**	**3,546,554**	**2,602,068**	**1,924,803**

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 2027 Adopted
	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	87,905
PRC202101	Rainbow River Tuber Exit - CF	921,792
PRC202202	Reddick Playground - CF	11,104
PRC202501	Sport Field Netting Improvement - CF	629,002
	563102 - Improvements CIP Total	**1,649,803**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	2,750	22,523	21,220	13,921
563102	Improvements CIP	173,800	1,651,000	1,651,737	904,338
	Capital Total	**176,550**	**1,673,523**	**1,672,957**	**918,259**
	Cost Center Expenditures Total	**176,550**	**1,673,523**	**1,672,957**	**918,259**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
LPC202102	SELP Announcers Tower - CF	13,921
	562102 - Buildings CIP Total	**13,921**
563102 - Improvements CIP		
LPC202003	SELP Sales Arena Remodel - CF	15,221
LPC202004	SELP Campground - CF	1,904
LPC202104	SELP Gate 2 Entrance Enhancement - CF	411,400
LPC202301	SELP Dave Baillie Arena Grandstands - CF	475,813
	563102 - Improvements CIP Total	**904,338**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562101	Building Improvements	0	176,970	176,970	0
562102	Buildings CIP	5,652,537	6,312,272	4,215,598	1,472,221
564102	Machinery and Equipment CIP	184,212	1,000,000	745,788	95,499
	Capital Total	**5,836,749**	**7,489,242**	**5,138,356**	**1,567,720**
	Cost Center Expenditures Total	**5,836,749**	**7,489,242**	**5,138,356**	**1,567,720**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
LBC375013	Freedom Public Library - CF	547,221
FMC000055	Library HQ Roof Replacement - CF	925,000
	562102 - Buildings CIP Total	**1,472,221**
564102 - Machinery and Equipment CIP		
LBC375013	Freedom Public Library - CF	95,499
	564102 - Machinery and Equipment CIP Total	**95,499**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	329,239	21,887,344	23,154,994	19,853,723
	Capital Total	**329,239**	**21,887,344**	**23,154,994**	**19,853,723**
	Cost Center Expenditures Total	**329,239**	**21,887,344**	**23,154,994**	**19,853,723**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
FLC000001	Consolidated Fleet Facility - CF	19,853,723
	562102 - Buildings CIP Total	**19,853,723**

Fund: 0016 - General Fund Grants

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
331520	Home Program	287,110	4,440,116	4,440,116	3,552,090
331533	Emergency Solutions	323,290	562,408	562,408	338,429
331555	CDBG Urban Entitlement	1,511,233	3,552,666	3,552,666	4,293,771
331565	Housing Department Planning	119,617	143,307	143,307	143,307
331572	TANF Assistance Program	0	31,574	31,574	31,574
332534	Emergency Solution CARES Act	62,440	0	0	0
332556	CDBG Urban Entitlement CARES Act	196,394	0	0	0
334560	DCF Planning Grant	203,395	181,270	181,270	181,270
334570	Challenge Grant	609,798	800,664	800,664	800,664
334573	Emergency Solutions CoC	144,750	242,339	242,339	242,339
334575	Temporary Assist for Needy Families CoC	31,817	0	0	0
369033	CDBG Program Income and Refunds	292,800	0	0	0
369037	Home Program Income and Refunds	0	0	75,309	0
369130	NSP1 Program Income	0	2,423,469	2,423,469	2,229,859
369131	NSP3 Program Income	500	656,765	656,765	640,338
	Total	**3,783,144**	**13,034,578**	**13,109,887**	**12,453,641**

Fund: 0016 - General Fund Grants

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
341	Community Development Block Grant	1,804,033	3,552,666	3,552,666	4,293,771
342	Home Investment Partnership	287,110	4,440,116	4,515,425	3,552,090
343	Neighborhood Stabilization Prog 1	0	2,423,469	2,423,469	2,229,859
344	Neighborhood Stabilization Prog 3	500	656,765	656,765	640,338
345	Emergency Solutions Program	323,290	562,408	562,408	338,429
346	Community Development Block Grants CARES Program	196,394	0	0	0
348	Continuum of Care Program	119,617	143,307	143,307	143,307
349	Continuum of Care Program Florida	165,839	181,270	181,270	181,270
351	Continuum of Care Challenge	721,688	800,664	800,664	800,664
352	Continuum of Care Emerg Solutions	115,932	242,339	242,339	242,339
353	Continuum of Care TANF	28,330	31,574	31,574	31,574
	Expenditure Summary Total	**3,762,733**	**13,034,578**	**13,109,887**	**12,453,641**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	316,788	303,891	304,177	303,952
521101	FICA Taxes	22,907	23,232	23,260	23,311
522101	Retirement Contributions	43,312	42,602	42,653	43,316
523101	Health Insurance	47,157	62,476	62,476	69,683
523401	Life ADD LTD	2,137	2,039	2,041	2,046
524101	Workers Compensation	276	367	0	0
	Personnel Total	**432,577**	**434,607**	**434,607**	**442,308**
Operating					
534115	Contract Serv Staff Leasing	0	0	0	11,250
	Operating Total	**0**	**0**	**0**	**11,250**
Capital					
562101	Building Improvements	0	425,000	425,000	0
	Capital Total	**0**	**425,000**	**425,000**	**0**
Grants & Aid					
583220	Grants and Aid CDBG	1,371,456	2,693,059	2,693,059	3,840,213
	Grants & Aid Total	**1,371,456**	**2,693,059**	**2,693,059**	**3,840,213**
	Cost Center Expenditures Total	**1,804,033**	**3,552,666**	**3,552,666**	**4,293,771**

Fund: 0016 - General Fund Grants | **Organization Unit: Public Services**
Cost Center: 342 - Home Investment Partnership | **Division: Grant Funded Community Services**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	48,789	50,033	50,080	0
521101	FICA Taxes	3,494	3,784	3,789	0
522101	Retirement Contributions	6,550	6,939	6,947	0
523101	Health Insurance	10,993	10,176	10,176	0
523401	Life ADD LTD	331	332	332	0
524101	Workers Compensation	47	60	0	0
	Personnel Total	**70,204**	**71,324**	**71,324**	**0**
Operating					
549990	Other Current Charges Misc Expenses	0	0	0	74,408
	Operating Total	**0**	**0**	**0**	**74,408**
Grants & Aid					
581163	Aid to City of Ocala HOME	216,908	1,509,385	1,509,385	1,121,147
583101	Grants and Aid Other	0	0	75,309	0
583225	Grants and Aid HOME Program	0	2,859,407	2,859,407	2,356,535
	Grants & Aid Total	**216,908**	**4,368,792**	**4,444,101**	**3,477,682**
	Cost Center Expenditures Total	**287,112**	**4,440,116**	**4,515,425**	**3,552,090**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
583101	Grants and Aid Other	0	2,423,469	2,423,469	2,229,859
	Grants & Aid Total	**0**	**2,423,469**	**2,423,469**	**2,229,859**
	Cost Center Expenditures Total	**0**	**2,423,469**	**2,423,469**	**2,229,859**

Fund: 0016 - General Fund Grants | **Organization Unit: Public Services**
Cost Center: 344 - Neighborhood Stabilization Prog 3 | **Division: Grant Funded Community Services**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
583101	Grants and Aid Other	500	656,765	656,765	640,338
	Grants & Aid Total	**500**	**656,765**	**656,765**	**640,338**
	Cost Center Expenditures Total	**500**	**656,765**	**656,765**	**640,338**

Fund: 0016 - General Fund Grants | **Organization Unit: Public Services**
Cost Center: 345 - Emergency Solutions Program | **Division: Grant Funded Community Services**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	7,670	15,250	15,264	17,806
521101	FICA Taxes	1,106	1,144	1,145	1,325
522101	Retirement Contributions	2,043	2,098	2,101	2,461
523101	Health Insurance	3,392	3,076	3,076	3,959
523401	Life ADD LTD	103	100	100	116
524101	Workers Compensation	9	18	0	0
	Personnel Total	**14,323**	**21,686**	**21,686**	**25,667**
Grants & Aid					
583233	Grants and Aid ESG	308,966	540,722	540,722	312,762
	Grants & Aid Total	**308,966**	**540,722**	**540,722**	**312,762**
	Cost Center Expenditures Total	**323,289**	**562,408**	**562,408**	**338,429**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
583101	Grants and Aid Other	196,394	0	0	0
	Grants & Aid Total	**196,394**	**0**	**0**	**0**
	Cost Center Expenditures Total	**196,394**	**0**	**0**	**0**

Fund: 0016 - General Fund Grants | **Organization Unit: Public Services**
Cost Center: 348 - Continuum of Care Program | **Division: Grant Funded Community Services**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	65,501	100,230	66,721	47,988
521101	FICA Taxes	6,094	7,656	5,095	3,709
522101	Retirement Contributions	11,301	14,039	9,341	6,891
523101	Health Insurance	8,283	20,589	20,589	11,086
523401	Life ADD LTD	500	672	448	326
524101	Workers Compensation	76	121	0	0
	Personnel Total	**91,755**	**143,307**	**102,194**	**70,000**
Operating					
534101	Contract Serv Other Misc	27,863	0	41,113	68,000
540101	Travel and Per Diem	0	0	0	2,100
551101	Office Supplies	0	0	0	908
552106	Computer Software	0	0	0	299
554201	Dues and Memberships	0	0	0	2,000
	Operating Total	**27,863**	**0**	**41,113**	**73,307**
	Cost Center Expenditures Total	**119,618**	**143,307**	**143,307**	**143,307**

Fund: 0016 - General Fund Grants | **Organization Unit: Public Services**
Cost Center: 349 - Continuum of Care Program Florida | **Division: Grant Funded Community Services**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	97,333	126,804	116,929	124,669
521101	FICA Taxes	7,140	9,680	8,927	9,537
522101	Retirement Contributions	13,154	17,751	16,370	17,720
523101	Health Insurance	12,098	26,032	26,032	28,507
523401	Life ADD LTD	685	850	784	837
524101	Workers Compensation	118	153	0	0
	Personnel Total	**130,528**	**181,270**	**169,042**	**181,270**
Operating					
534101	Contract Serv Other Misc	35,313	0	12,228	0
	Operating Total	**35,313**	**0**	**12,228**	**0**
	Cost Center Expenditures Total	**165,841**	**181,270**	**181,270**	**181,270**

Fund: 0016 - General Fund Grants | **Organization Unit: Public Services**
Cost Center: 351 - Continuum of Care Challenge | **Division: Grant Funded Community Services**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	0	0	0	44,138
521101	FICA Taxes	0	0	0	3,355
522101	Retirement Contributions	0	0	0	6,235
523101	Health Insurance	0	0	0	10,030
523401	Life ADD LTD	0	0	0	295
	Personnel Total	**0**	**0**	**0**	**64,053**
Grants & Aid					
583228	Grants and Aid Challenge	721,688	800,664	800,664	736,611
	Grants & Aid Total	**721,688**	**800,664**	**800,664**	**736,611**
	Cost Center Expenditures Total	**721,688**	**800,664**	**800,664**	**800,664**

Fund: 0016 - General Fund Grants | **Organization Unit: Public Services**
Cost Center: 352 - Continuum of Care Emerg Solutions | **Division: Grant Funded Community Services**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	0	0	0	8,447
521101	FICA Taxes	0	0	0	618
522101	Retirement Contributions	0	0	0	1,149
523101	Health Insurance	0	0	0	1,848
523401	Life ADD LTD	0	0	0	54
	Personnel Total	**0**	**0**	**0**	**12,116**
Grants & Aid					
583233	Grants and Aid ESG	115,932	242,339	242,339	230,223
	Grants & Aid Total	**115,932**	**242,339**	**242,339**	**230,223**
	Cost Center Expenditures Total	**115,932**	**242,339**	**242,339**	**242,339**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	0	0	0	423
521101	FICA Taxes	0	0	0	88
522101	Retirement Contributions	0	0	0	164
523101	Health Insurance	0	0	0	264
523401	Life ADD LTD	0	0	0	8
	Personnel Total	**0**	**0**	**0**	**947**
Grants & Aid					
583227	Grants and Aid TANF	28,330	31,574	31,574	30,627
	Grants & Aid Total	**28,330**	**31,574**	**31,574**	**30,627**
	Cost Center Expenditures Total	**28,330**	**31,574**	**31,574**	**31,574**

Fund: 1010 - Fine and Forfeiture Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
311000	Current Taxes	27,105,206	31,647,276	31,647,276	34,756,760
311200	Delinquent Taxes	108,515	72,000	72,000	127,000
337520	Disaster Relief Other	258,760	0	56,319	0
337805	State Attorney Reimbursement	367,257	359,645	359,645	470,230
341160	Recording Fees $2 of $4	276,231	348,000	348,000	282,000
342300	Housing for Prisoners	9,332	13,100	13,100	13,100
342950	Sheriff Charges & Fees	20,726	17,000	17,000	50,000
351711	Law Enforcement Automation Fines	77,687	75,000	75,000	81,000
359020	Sheriff Civil Income	282,922	286,000	286,000	300,000
359040	Unclaimed Evidence	11,076	0	0	0
361110	Interest Board	446,527	305,200	305,200	273,600
361132	Interest Tax Collector	158,317	79,300	79,300	97,500
361133	Interest Sheriff	28,841	35,000	35,000	36,000
364041	Sale of Surplus Equipment	0	0	93,161	0
364080	Insurance Proceeds Automotive	83,421	0	40,846	0
364090	Insurance Proceeds Property	0	0	114,900	0
365010	Scrap Sales	3,357	0	0	0
369910	Other	1,491	0	0	0
379999	Less 5%	0	-1,643,894	-1,643,894	-1,800,848
381001	From General Fund	0	649,902	649,902	0
399991	Balances Forward Cash Regular	8,082,204	6,895,522	6,895,522	8,150,843
	Total	**37,321,870**	**39,139,051**	**39,444,277**	**42,837,185**

Fund: 1010 - Fine and Forfeiture Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
110	Clerk to County Commission Transfer	3,019	8,000	8,000	8,000
118	Sheriff Regular Transfer	19,777,895	21,190,409	21,495,513	22,723,481
119	Sheriff Bailiff Transfer	5,216,055	5,931,320	5,931,442	6,667,658
205	State Attorney	50,546	41,000	61,000	64,000
206	State Attorney Technology	1,115,105	1,296,886	1,296,886	1,396,986
207	State Attorney LOV	23,175	23,175	23,175	23,175
231	Juvenile Detention	3,106,858	4,363,018	4,428,499	4,694,311
233	Fine and Forfeiture Administration	0	6,285,243	6,199,762	7,259,574
	Expenditure Summary Total	**29,292,653**	**39,139,051**	**39,444,277**	**42,837,185**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	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	3,019	0	0	0
	Constitutional Officer Transfer Total	**3,019**	**0**	**0**	**0**
	Cost Center Expenditures Total	**3,019**	**8,000**	**8,000**	**8,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
510101	Personnel Services MCSD	0	16,419,697	16,419,697	16,979,851
	Personnel Total	**0**	**16,419,697**	**16,419,697**	**16,979,851**
Operating					
530101	Operating Expenses MCSD	0	4,722,076	4,770,712	5,694,994
	Operating Total	**0**	**4,722,076**	**4,770,712**	**5,694,994**
Capital					
560101	Capital Outlay MCSD	0	0	305,104	0
	Capital Total	**0**	**0**	**305,104**	**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	19,777,895	0	0	0
	Constitutional Officer Transfer Total	**19,777,895**	**0**	**0**	**0**
	Cost Center Expenditures Total	**19,777,895**	**21,190,409**	**21,495,513**	**22,723,481**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
510101	Personnel Services MCSD	0	5,623,255	5,623,255	6,364,900
	Personnel Total	**0**	**5,623,255**	**5,623,255**	**6,364,900**
Operating					
530101	Operating Expenses MCSD	0	295,831	308,065	290,524
	Operating Total	**0**	**295,831**	**308,065**	**290,524**
Capital					
560101	Capital Outlay MCSD	0	0	122	0
	Capital Total	**0**	**0**	**122**	**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	5,216,055	0	0	0
	Constitutional Officer Transfer Total	**5,216,055**	**0**	**0**	**0**
	Cost Center Expenditures Total	**5,216,055**	**5,931,320**	**5,931,442**	**6,667,658**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
541101	Communication Services	2,681	5,000	5,000	8,000
543101	Utility Services Electric Water Sewer	47,864	36,000	56,000	56,000
	Operating Total	**50,545**	**41,000**	**61,000**	**64,000**
	Cost Center Expenditures Total	**50,545**	**41,000**	**61,000**	**64,000**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534101	Contract Serv Other Misc	822	10,000	21,600	10,000
540101	Travel and Per Diem	1,440	2,500	2,500	2,500
541101	Communication Services	9,081	8,600	8,800	11,800
541113	Communications Technology	14,899	37,425	37,225	33,329
546312	Repairs and Maint Computer Equipment	19,574	20,500	20,500	19,130
551101	Office Supplies	1,566	1,000	1,345	450
552106	Computer Software	407,272	525,364	501,964	626,841
552116	Operating Supplies Computer Hardware	108,934	267,497	165,352	98,775
554201	Dues and Memberships	0	500	500	500
555501	Training and Education	8,148	9,500	5,800	17,500
	Operating Total	**571,736**	**882,886**	**765,586**	**820,825**
Capital					
564101	Machinery and Equipment	155,547	39,000	132,900	136,161
	Capital Total	**155,547**	**39,000**	**132,900**	**136,161**
Grants & Aid					
581101	Aid to Government Agencies	387,824	375,000	398,400	440,000
	Grants & Aid Total	**387,824**	**375,000**	**398,400**	**440,000**
	Cost Center Expenditures Total	**1,115,107**	**1,296,886**	**1,296,886**	**1,396,986**

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Backup Management Server - Marion County Cost	12,950
	Backup Management Server - Other County Cost	22,050
	Smartboard for SVU	7,100
	Server Battery Backup	5,500
	HP Replacement Switch	26,095
	Synology Replacement	21,724
	MAR/LAK Data Center Switches - Marion County Cost	15,075
	MAR/LAK Data Center Switches - Other County Cost	25,667
	564101 - Machinery and Equipment Total	**136,161**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	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**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
581101	Aid to Government Agencies	3,106,858	4,363,018	4,428,499	4,694,311
	Grants & Aid Total	**3,106,858**	**4,363,018**	**4,428,499**	**4,694,311**
	Cost Center Expenditures Total	**3,106,858**	**4,363,018**	**4,428,499**	**4,694,311**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Reserves					
599101	Reserve for Contingencies	0	0	0	169,574
599199	Reserve for Cash Carry Forward	0	6,285,243	6,199,762	7,090,000
	Reserves Total	**0**	**6,285,243**	**6,199,762**	**7,259,574**
	Cost Center Expenditures Total	**0**	**6,285,243**	**6,199,762**	**7,259,574**

Fund: 1011 - Crime Prevention Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
342950	Sheriff Charges & Fees	23,022	23,000	23,000	23,000
348990	Other Court Collections to BOCC	156,025	144,000	144,000	144,000
361110	Interest Board	60,038	45,500	45,500	38,600
379999	Less 5%	0	-10,625	-10,625	-10,280
399991	Balances Forward Cash Regular	1,286,570	1,193,692	1,193,692	1,187,900
	Total	**1,525,655**	**1,395,567**	**1,395,567**	**1,383,220**

Fund: 1011 - Crime Prevention Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
250	Crime Prevention	208,613	1,395,567	1,395,567	1,383,220
	Expenditure Summary Total	**208,613**	**1,395,567**	**1,395,567**	**1,383,220**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	10,000	10,000	10,000
534101	Contract Serv Other Misc	14,293	180,000	180,000	130,000
542201	Postage and Freight	0	10,000	10,000	50,000
547101	Printing and Binding	0	5,000	5,000	5,000
548101	Promotional Activities	75,018	152,000	142,800	142,000
549201	Advertising Legal	0	10,000	10,000	10,000
549990	Other Current Charges Misc Expenses	0	455,749	455,749	460,749
552106	Computer Software	0	34,200	34,200	34,200
552108	Operating Supplies	6,058	145,913	145,913	104,000
555301	Training Materials and Supplies	0	0	8,000	0
555501	Training and Education	0	13,500	14,700	0
	Operating Total	**95,369**	**1,016,362**	**1,016,362**	**945,949**
Capital					
564101	Machinery and Equipment	113,244	179,205	179,205	237,271
	Capital Total	**113,244**	**179,205**	**179,205**	**237,271**
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	**208,613**	**1,395,567**	**1,395,567**	**1,383,220**

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Intelligent Unit Equipment	90,000
	Surveillance Trailer with Monitoring Systems for MCSO Intelligence Unit - CF	147,271
	564101 - Machinery and Equipment Total	**237,271**

Fund: 1020 - County Transportation Maintenance Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
312300	County One Cent Voted Gas Tax	2,598,529	2,539,819	2,539,819	2,556,145
312410	Local Option Gas Tax 6 Cents	10,688,645	10,651,707	10,651,707	10,677,571
315100	Communication Service Tax	173,445	177,151	177,151	188,413
325159	Principal Assessments	38,807	0	0	0
325160	Interest Assessments	1,412	0	0	0
329503	Right of Way Utility Permits	1,232,414	1,178,000	1,178,000	908,211
331490	LAP Agreement	419,478	2,747,750	2,747,750	2,198,210
331501	Disaster Relief Funding	2,833	0	0	0
333010	Payments In Lieu of Taxes	648,306	696,000	696,000	684,211
333020	Federal Forestry Shared Revenue	189,289	257,000	257,000	257,000
334490	Florida Job Growth	165,071	3,491,033	3,491,033	1,577,859
334494	Florida Sun Trail Network Program	246,472	0	0	0
334497	Local Transportation Projects	8,601	0	0	0
335440	County Gas Tax 7th Cent	2,258,245	2,330,329	2,330,329	2,311,835
337450	City of Ocala Transportation	1,975,752	1,064,262	1,247,216	352,684
337460	Florida Department of Transportation	0	5,807,667	9,307,667	6,177,242
341901	Plat Processing Fees	394,667	380,000	380,000	321,000
341902	Road Closing Petitions Fees	3,100	0	0	0
341903	Plat Vacate Application	1,000	1,750	1,750	1,750
341912	Copying Paper Fees	344	0	0	0
344903	Signal Maintenance Fees	494,783	460,000	460,000	484,211
361110	Interest Board	848,016	524,000	524,000	551,000
361310	Fair Value Adjustment for Investments	-41,076	0	0	0
362010	County Owned Property Rent	55,530	51,000	51,000	61,840
364041	Sale of Surplus Equipment	171,080	15,000	15,000	25,000
369030	Refund of Prior Year Exp	57	0	0	0
369050	Engineering	60,017	36,000	36,000	240,000
369094	Road	24,459	0	0	0
369910	Other	10,507	0	0	0
369920	Cash Over or Short	-4,700	0	0	0
379999	Less 5%	0	-917,238	-917,238	-916,351
381181	From Fire Rescue Fund	0	0	34,000	0
383105	Lease Agreements	9,339	0	0	0
384001	Bond Proceeds	138,261	31,878,061	31,878,061	69,996,500
399991	Balances Forward Cash Regular	22,693,128	18,837,647	18,742,782	17,588,689
	Total	**45,505,811**	**82,206,938**	**85,829,027**	**116,243,020**

Fund: 1020 - County Transportation Maintenance Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
400	Transportation	19,693,982	22,977,169	23,180,170	23,166,804
401	Transportation Transfers	25,000	0	0	0
402	Ocala Marion County Transit	183,397	202,234	202,234	210,865
760	Road and Street Facilities	2,528,783	27,149,474	30,568,562	22,868,851
765	Road Assessments	91,715	31,878,061	31,878,061	69,996,500
	Expenditure Summary Total	**22,522,877**	**82,206,938**	**85,829,027**	**116,243,020**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	8,246,967	9,954,955	9,578,955	10,065,686
514101	Overtime	256,320	352,000	422,000	250,000
521101	FICA Taxes	618,314	788,320	764,320	788,961
522101	Retirement Contributions	1,209,852	1,493,877	1,493,877	1,445,606
523101	Health Insurance	1,684,794	2,357,438	2,347,438	2,687,766
523401	Life ADD LTD	53,613	66,878	66,878	67,608
524101	Workers Compensation	226,123	331,317	331,317	341,036
525101	Unemployment Compensation	0	5,000	5,000	5,000
	Personnel Total	**12,295,983**	**15,349,785**	**15,009,785**	**15,651,663**
Operating					
531109	Professional Services	21,508	35,000	35,000	540,000
534101	Contract Serv Other Misc	1,123,949	1,321,465	1,321,465	1,352,570
534115	Contract Serv Staff Leasing	296,834	0	340,000	0
540101	Travel and Per Diem	1,843	7,150	7,150	12,350
541101	Communication Services	87,730	112,451	112,451	121,821
542201	Postage and Freight	968	1,000	1,000	1,000
543101	Utility Services Electric Water Sewer	136,451	134,800	175,800	140,500
543102	Utility Services Waste Disposal	94,210	100,000	30,000	5,000
544101	Rentals and Leases Equipment	16,713	17,620	31,620	58,420
545101	Insurance Premiums	367,042	377,517	377,517	404,213
546101	Repairs and Maint Bldgs and Grounds	0	500	500	20,000
546257	Repairs and Maint Fleet Management	850,889	600,000	1,175,000	700,000
546301	Repairs and Maint Equipment	22,340	23,867	23,867	19,796
546312	Repairs and Maint Computer Equipment	29	1,500	1,500	1,000
547101	Printing and Binding	449	1,000	1,700	1,300
549112	Other Current Charges Refunds	175	500	500	500
549185	Charges Central Services Cost Allocation	1,381,863	0	0	0
549990	Other Current Charges Misc Expenses	2,959	2,500	2,500	1,500
551101	Office Supplies	9,449	8,000	7,950	10,000
552101	Gasoline Oil and Lubricants	549,316	680,000	760,000	680,000
552106	Computer Software	243,755	457,015	302,015	459,928
552107	Clothing and Wearing Apparel	14,563	20,750	20,750	20,750
552108	Operating Supplies	149,826	156,600	156,100	119,500
552116	Operating Supplies Computer Hardware	50,341	38,350	38,350	43,905
552119	Operating Supplies PPE	7,400	19,300	19,164	24,900
552257	Parts Vehicle and Equipment	92,176	90,000	130,000	95,000
553104	Traffic Sign Materials	267	10,000	10,136	0
554101	Books Publications and Subscriptions	1,031	1,800	1,600	545
554201	Dues and Memberships	2,645	6,125	6,125	6,020
555301	Training Materials and Supplies	175	100	370	100
555501	Training and Education	8,442	25,225	25,005	32,070
	Operating Total	**5,535,338**	**4,250,135**	**5,115,135**	**4,872,688**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
564101	Machinery and Equipment	1,714,329	3,288,994	2,966,995	2,594,055
564102	Machinery and Equipment CIP	0	11,757	11,757	11,757
568102	Intangible Software CIP	64,952	75,998	75,998	36,141
569903	Lease Agreement Equipment	9,339	0	0	0
	Capital Total	**1,788,620**	**3,376,749**	**3,054,750**	**2,641,953**
Debt Service					
571205	Principal Lease Agreements	5,863	0	0	0
571207	Principal Subscriptions	61,319	0	0	0
572205	Interest Lease Agreements	304	0	0	0
572207	Interest Subscriptions	6,558	0	0	0
	Debt Service Total	**74,044**	**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	**19,693,985**	**22,977,169**	**23,180,170**	**23,166,804**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10756	1015	County Engineer	0.50	0.50	0.50	76,472
11755	1028	Assistant County Administrator	0.27	0.27	0.27	54,049
10757	1032	Traffic Supervisor	1.00	1.00	1.00	70,845
11706	1032	Traffic Supervisor	1.00	1.00	1.00	71,220
10758	1122	Roads Superintendent	1.00	1.00	1.00	95,972
10823	1162	County Engineer Administrative Logistics Manager	1.00	1.00	1.00	62,837
10759	1188	Transportation Administrative Manager	1.00	1.00	1.00	103,688
10760	1189	Deputy County Engineer	1.00	1.00	1.00	134,784
10761	1283	Transportation Asset Manager	1.00	1.00	1.00	72,592
10762	1291	Road Maintenance Manager	1.00	1.00	1.00	74,173
10763	1291	Road Maintenance Manager	1.00	1.00	1.00	73,944
10764	1291	Road Maintenance Manager	1.00	1.00	1.00	82,826
10765	1292	Crew Supervisor	1.00	1.00	1.00	60,216
10766	1292	Crew Supervisor	1.00	1.00	1.00	65,312
10767	1292	Crew Supervisor	1.00	1.00	1.00	64,522
10768	1292	Crew Supervisor	1.00	1.00	1.00	79,290
10769	1292	Crew Supervisor	1.00	1.00	1.00	66,248
10770	1292	Crew Supervisor	1.00	1.00	1.00	72,343
10771	1292	Crew Supervisor	1.00	1.00	1.00	64,522
10772	1292	Crew Supervisor	1.00	1.00	1.00	64,522
10773	1292	Crew Supervisor	1.00	1.00	1.00	63,732
11728	1292	Crew Supervisor	1.00	1.00	1.00	65,645
10774	1293	County Engineering Project Manager	1.00	1.00	1.00	65,188
10778	2023	Engineering Project Manager I	1.00	1.00	1.00	60,528
10779	2023	Engineering Project Manager I	1.00	1.00	1.00	53,207
10780	2023	Engineering Project Manager I	1.00	1.00	1.00	70,076
10781	2023	Engineering Project Manager I	1.00	1.00	1.00	63,711
10782	2031	Safety and Training Manager	1.00	1.00	1.00	80,413
11707	2068	Land Development Manager	1.00	1.00	1.00	71,615
10777	2079	Traffic Operations Manager	1.00	1.00	1.00	104,375
10783	2291	Assistant County Engineer Road Maintenance	1.00	0.00	0.00	0
10784	2297	Transportation Engineer	1.00	1.00	1.00	120,578
10785	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
10786	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
10787	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
10788	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
10789	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
10790	2298	Engineering Construction Inspector	1.00	0.00	0.00	0

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10791	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
10792	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
10793	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
11716	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
10775	2302	Engineer	1.00	1.00	1.00	73,383
10776	2302	Engineer	1.00	1.00	1.00	84,760
10806	2302	Engineer	1.00	1.00	1.00	77,876
12081	2302	Engineer	0.00	1.00	1.00	69,743
10785	2307	Engineering Construction Inspector	0.00	1.00	1.00	42,848
10786	2307	Engineering Construction Inspector	0.00	1.00	1.00	71,490
10787	2307	Engineering Construction Inspector	0.00	1.00	1.00	50,066
10788	2307	Engineering Construction Inspector	0.00	1.00	1.00	48,901
10789	2307	Engineering Construction Inspector	0.00	1.00	1.00	46,572
10790	2307	Engineering Construction Inspector	0.00	1.00	1.00	44,055
10791	2307	Engineering Construction Inspector	0.00	1.00	1.00	44,471
10792	2307	Engineering Construction Inspector	0.00	1.00	1.00	33,447
10793	2307	Engineering Construction Inspector	0.00	1.00	1.00	33,447
11716	2307	Engineering Construction Inspector	0.00	1.00	1.00	41,996
12082	2307	Engineering Construction Inspector	0.00	1.00	1.00	33,447
10783	2308	OCE Assistant Director	0.00	1.00	1.00	134,972
10797	2308	OCE Assistant Director	0.00	1.00	0.00	0
11317	2308	OCE Assistant Director	0.00	0.25	0.25	31,278
10794	3010	Survey Technician	1.00	0.00	0.00	0
10795	3010	Survey Technician	1.00	0.00	0.00	0
10794	3016	Survey Technician	0.00	1.00	1.00	31,200
10795	3016	Survey Technician	0.00	1.00	0.00	0
10796	3022	Traffic ATMS Signal Supervisor	1.00	1.00	1.00	70,096
10797	3026	County Surveyor	1.00	0.00	1.00	119,476
10800	3031	Engineering CAD Technician	1.00	1.00	1.00	45,636
11614	3036	Engineering Technician Intern	1.00	1.00	1.00	31,200
10799	3042	Business Technologist	1.00	1.00	1.00	64,584
11731	3042	Business Technologist	1.00	1.00	1.00	64,584
10802	3082	Property Manager	1.00	1.00	1.00	67,538

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10801	3084	County Engineer Geographic Information Systems Analyst	1.00	1.00	1.00	72,988
12054	3085	Survey Manager	0.00	1.00	1.00	74,298
12052	3086	Permit Manager	0.00	1.00	1.00	68,495
10814	3108	Traffic Sign Shop Technician	1.00	0.00	0.00	0
10803	3111	Survey Party Chief	1.00	1.00	0.00	0
10804	3111	Survey Party Chief	1.00	1.00	0.00	0
10814	3115	Traffic Sign Shop Technician	0.00	1.00	1.00	59,010
10805	3157	Traffic Engineering Technician	1.00	1.00	1.00	55,724
10807	3159	Traffic Signal Technician	1.00	0.00	0.00	0
10808	3159	Traffic Signal Technician	1.00	0.00	0.00	0
11729	3159	Traffic Signal Technician	1.00	0.00	0.00	0
11853	3159	Traffic Signal Technician	1.00	0.00	0.00	0
10807	3160	Traffic Signal Technician	0.00	1.00	1.00	38,896
10808	3160	Traffic Signal Technician	0.00	1.00	1.00	62,234
11729	3160	Traffic Signal Technician	0.00	1.00	1.00	58,428
11853	3160	Traffic Signal Technician	0.00	1.00	1.00	38,127
10809	3250	Transportation Construction Manager	1.00	1.00	1.00	92,103
10810	3301	Traffic Maintenance Technician	1.00	0.00	0.00	0
10811	3301	Traffic Maintenance Technician	1.00	0.00	0.00	0
10812	3301	Traffic Maintenance Technician	1.00	0.00	0.00	0
10813	3301	Traffic Maintenance Technician	1.00	0.00	0.00	0
10815	3301	Traffic Maintenance Technician	1.00	0.00	0.00	0
10816	3301	Traffic Maintenance Technician	1.00	0.00	0.00	0
10817	3301	Traffic Maintenance Technician	1.00	0.00	0.00	0
10818	3301	Traffic Maintenance Technician	1.00	0.00	0.00	0
10819	3301	Traffic Maintenance Technician	1.00	0.00	0.00	0
10810	3303	Traffic Maintenance Technician	0.00	1.00	1.00	41,101
10811	3303	Traffic Maintenance Technician	0.00	1.00	1.00	35,132
10812	3303	Traffic Maintenance Technician	0.00	1.00	1.00	46,904
10813	3303	Traffic Maintenance Technician	0.00	1.00	1.00	41,101
10815	3303	Traffic Maintenance Technician	0.00	1.00	1.00	36,920
10816	3303	Traffic Maintenance Technician	0.00	1.00	1.00	38,397
10817	3303	Traffic Maintenance Technician	0.00	1.00	1.00	34,445
10818	3303	Traffic Maintenance Technician	0.00	1.00	1.00	35,132
10819	3303	Traffic Maintenance Technician	0.00	1.00	1.00	33,447
10820	5016	Transportation Contract Coordinator	1.00	1.00	0.00	0
10822	5016	Transportation Contract Coordinator	1.00	1.00	0.00	0
12038	5074	Development Review Coordinator	0.00	1.00	1.00	50,274
12039	5074	Development Review Coordinator	0.00	1.00	1.00	49,400
10022	5085	Executive Coordinator	0.27	0.27	0.27	14,495
10821	5088	Property Agent	1.00	1.00	0.00	0
12055	5088	Property Agent	0.00	1.00	0.00	0
10824	5090	Title Research Agent	0.00	1.00	1.00	53,207
12053	5091	Permit Technician	0.00	1.00	1.00	45,636
10798	6021	Staff Assistant IV	1.00	1.00	1.00	47,965

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10824	6021	Staff Assistant IV	1.00	0.00	0.00	0
11715	6021	Staff Assistant IV	1.00	1.00	1.00	41,413
10825	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	51,730
10826	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	53,789
10827	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	53,831
10828	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	42,266
10829	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	41,871
10830	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	39,853
11714	6207	County Engineer Customer Service Specialist	1.00	1.00	1.00	50,399
11780	6251	County Engineer Fiscal Manager	1.00	1.00	1.00	62,837
10831	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10832	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10833	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10834	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10835	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10836	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10837	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10838	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10839	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10840	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10841	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10842	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10843	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10844	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10845	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10846	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10847	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10848	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10849	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10850	7035	Heavy Equipment Operator	1.00	0.00	0.00	0
10831	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	58,802
10832	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	54,642
10834	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	56,285
10835	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	58,864
10836	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	46,884
10837	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	46,884
10839	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	62,047
10841	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	61,860
10842	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	56,826
10843	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	74,610
10844	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	48,298
10845	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	60,757

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10847	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	68,453
10849	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	56,826
10850	7036	Roads Maintenance Technician IV	0.00	1.00	1.00	67,954
10833	7038	Roads Maintenance Technician III	0.00	1.00	1.00	55,744
10838	7038	Roads Maintenance Technician III	0.00	1.00	1.00	45,532
10840	7038	Roads Maintenance Technician III	0.00	1.00	1.00	48,756
10846	7038	Roads Maintenance Technician III	0.00	1.00	1.00	50,732
10848	7038	Roads Maintenance Technician III	0.00	1.00	1.00	49,234
10851	7038	Roads Maintenance Technician III	0.00	1.00	1.00	44,076
10852	7038	Roads Maintenance Technician III	0.00	1.00	1.00	47,612
10853	7038	Roads Maintenance Technician III	0.00	1.00	1.00	42,932
10854	7038	Roads Maintenance Technician III	0.00	1.00	1.00	43,639
10855	7038	Roads Maintenance Technician III	0.00	1.00	1.00	42,786
10856	7038	Roads Maintenance Technician III	0.00	1.00	1.00	44,076
10857	7038	Roads Maintenance Technician III	0.00	1.00	1.00	44,076
10858	7038	Roads Maintenance Technician III	0.00	1.00	1.00	52,999
10859	7038	Roads Maintenance Technician III	0.00	1.00	1.00	42,786
10860	7038	Roads Maintenance Technician III	0.00	1.00	1.00	43,639
10861	7038	Roads Maintenance Technician III	0.00	1.00	1.00	44,076
10862	7038	Roads Maintenance Technician III	0.00	1.00	1.00	44,076
10863	7038	Roads Maintenance Technician III	0.00	1.00	1.00	48,714
10864	7038	Roads Maintenance Technician III	0.00	1.00	1.00	42,786
10865	7038	Roads Maintenance Technician III	0.00	1.00	1.00	52,728
10866	7038	Roads Maintenance Technician III	0.00	1.00	1.00	41,954
10867	7038	Roads Maintenance Technician III	0.00	1.00	1.00	54,392
10868	7038	Roads Maintenance Technician III	0.00	1.00	1.00	52,021
10869	7038	Roads Maintenance Technician III	0.00	1.00	1.00	44,076
10870	7038	Roads Maintenance Technician III	0.00	1.00	1.00	42,786
10871	7038	Roads Maintenance Technician III	0.00	1.00	1.00	44,076
10872	7038	Roads Maintenance Technician III	0.00	1.00	1.00	43,639
10873	7038	Roads Maintenance Technician III	0.00	1.00	1.00	44,076
10874	7038	Roads Maintenance Technician III	0.00	1.00	1.00	41,954
10875	7038	Roads Maintenance Technician III	0.00	1.00	1.00	41,954
10903	7038	Roads Maintenance Technician III	0.00	1.00	1.00	42,786
10906	7038	Roads Maintenance Technician III	0.00	1.00	1.00	44,076
10911	7038	Roads Maintenance Technician III	0.00	1.00	1.00	44,076
10912	7038	Roads Maintenance Technician III	0.00	1.00	1.00	44,076
10922	7038	Roads Maintenance Technician III	0.00	1.00	1.00	43,639
10889	7039	Roads Maintenance Technician II	0.00	1.00	1.00	38,730
10890	7039	Roads Maintenance Technician II	0.00	1.00	1.00	33,447
10891	7039	Roads Maintenance Technician II	0.00	1.00	1.00	42,100
10892	7039	Roads Maintenance Technician II	0.00	1.00	1.00	38,356
10893	7039	Roads Maintenance Technician II	0.00	1.00	1.00	33,447
10894	7039	Roads Maintenance Technician II	0.00	1.00	1.00	40,373
10895	7039	Roads Maintenance Technician II	0.00	1.00	1.00	39,292
10896	7039	Roads Maintenance Technician II	0.00	1.00	1.00	38,356
10897	7039	Roads Maintenance Technician II	0.00	1.00	1.00	37,232
10898	7039	Roads Maintenance Technician II	0.00	1.00	1.00	38,356
10899	7039	Roads Maintenance Technician II	0.00	1.00	1.00	35,132

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10900	7039	Roads Maintenance Technician II	0.00	1.00	1.00	37,981
10904	7039	Roads Maintenance Technician II	0.00	1.00	1.00	37,981
10907	7039	Roads Maintenance Technician II	0.00	1.00	1.00	37,232
10908	7039	Roads Maintenance Technician II	0.00	1.00	1.00	37,232
10909	7039	Roads Maintenance Technician II	0.00	1.00	1.00	35,132
10914	7039	Roads Maintenance Technician II	0.00	1.00	1.00	37,981
10915	7039	Roads Maintenance Technician II	0.00	1.00	1.00	35,132
10916	7039	Roads Maintenance Technician II	0.00	1.00	1.00	35,132
10917	7039	Roads Maintenance Technician II	0.00	1.00	1.00	33,447
10918	7039	Roads Maintenance Technician II	0.00	1.00	1.00	35,132
10919	7039	Roads Maintenance Technician II	0.00	1.00	1.00	37,232
10920	7039	Roads Maintenance Technician II	0.00	1.00	1.00	35,132
10921	7039	Roads Maintenance Technician II	0.00	1.00	1.00	34,445
10923	7039	Roads Maintenance Technician II	0.00	1.00	1.00	35,132
10851	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10852	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10853	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10854	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10855	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10856	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10857	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10858	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10859	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10860	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10861	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10862	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10863	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10864	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10865	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10866	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10867	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10868	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10869	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10870	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10871	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10872	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10873	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10874	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10875	7044	County Engineer Medium Equipment Operator	1.00	0.00	0.00	0
10876	8031	Highway Maintenance Technician	1.00	0.00	0.00	0
10877	8031	Highway Maintenance Technician	1.00	0.00	0.00	0
10878	8031	Highway Maintenance Technician	1.00	0.00	0.00	0
10879	8031	Highway Maintenance Technician	1.00	0.00	0.00	0
10880	8031	Highway Maintenance Technician	1.00	0.00	0.00	0
10881	8031	Highway Maintenance Technician	1.00	0.00	0.00	0
10882	8031	Highway Maintenance Technician	1.00	0.00	0.00	0
10883	8031	Highway Maintenance Technician	1.00	0.00	0.00	0
10885	8031	Highway Maintenance Technician	1.00	0.00	0.00	0
10886	8031	Highway Maintenance Technician	1.00	0.00	0.00	0
10887	8031	Highway Maintenance Technician	1.00	0.00	0.00	0
10876	8032	Roads Maintenance Technician I	0.00	1.00	1.00	31,200
10877	8032	Roads Maintenance Technician I	0.00	1.00	1.00	31,200
10878	8032	Roads Maintenance Technician I	0.00	1.00	1.00	42,100
10879	8032	Roads Maintenance Technician I	0.00	1.00	1.00	42,786
10880	8032	Roads Maintenance Technician I	0.00	1.00	1.00	48,173
10881	8032	Roads Maintenance Technician I	0.00	1.00	1.00	31,200
10882	8032	Roads Maintenance Technician I	0.00	1.00	1.00	42,578
10883	8032	Roads Maintenance Technician I	0.00	1.00	1.00	31,200
10885	8032	Roads Maintenance Technician I	0.00	1.00	1.00	31,200
10886	8032	Roads Maintenance Technician I	0.00	1.00	1.00	31,200
10887	8032	Roads Maintenance Technician I	0.00	1.00	1.00	31,200
10889	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0
10890	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0
10891	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0
10892	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0
10893	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10894	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0
10895	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0
10896	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0
10897	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0
10898	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0
10899	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0
10900	8033	Right of Way Maintenance Technician	1.00	0.00	0.00	0
10903	8038	Light Equipment Operator	1.00	0.00	0.00	0
10904	8038	Light Equipment Operator	1.00	0.00	0.00	0
10905	8038	Light Equipment Operator	1.00	0.00	0.00	0
10906	8038	Light Equipment Operator	1.00	0.00	0.00	0
10907	8038	Light Equipment Operator	1.00	0.00	0.00	0
10908	8038	Light Equipment Operator	1.00	0.00	0.00	0
10909	8038	Light Equipment Operator	1.00	0.00	0.00	0
10910	8038	Light Equipment Operator	1.00	0.00	0.00	0
10911	8038	Light Equipment Operator	1.00	0.00	0.00	0
10912	8038	Light Equipment Operator	1.00	0.00	0.00	0
10913	8038	Light Equipment Operator	1.00	0.00	0.00	0
10914	8038	Light Equipment Operator	1.00	0.00	0.00	0
10915	8038	Light Equipment Operator	1.00	0.00	0.00	0
10916	8038	Light Equipment Operator	1.00	0.00	0.00	0
10917	8038	Light Equipment Operator	1.00	0.00	0.00	0
10918	8038	Light Equipment Operator	1.00	0.00	0.00	0
10919	8038	Light Equipment Operator	1.00	0.00	0.00	0
10920	8038	Light Equipment Operator	1.00	0.00	0.00	0
10921	8038	Light Equipment Operator	1.00	0.00	0.00	0
10922	8038	Light Equipment Operator	1.00	0.00	0.00	0
10923	8038	Light Equipment Operator	1.00	0.00	0.00	0
10924	8081	Transportation Service Technician	1.00	0.00	0.00	0
10925	8081	Transportation Service Technician	1.00	0.00	0.00	0
10926	8081	Transportation Service Technician	1.00	0.00	0.00	0
10927	8081	Transportation Service Technician	1.00	0.00	0.00	0
10924	8084	Roads Services Technician	0.00	1.00	1.00	50,877
10925	8084	Roads Services Technician	0.00	1.00	1.00	57,325
10926	8084	Roads Services Technician	0.00	1.00	1.00	49,879
10927	8084	Roads Services Technician	0.00	1.00	1.00	51,356
		Current Positions Total	**179.04**	**184.29**	**177.29**	
Deleted Positions						
10794	3016	Survey Technician	0.00	0.00	-1.00	-31,200

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
		Deleted Positions Total	**0.00**	**0.00**	**-1.00**	
Salary and FTE Adjustments						
10795	3016	Survey Technician Salary Impact $6,260 Paygrade Change From 202-204 To 208	0.00	0.00	1.00	40,726
10803	3111	Survey Party Chief Salary Impact $10,316 Paygrade Change From 108 To 111	0.00	0.00	1.00	53,206
10804	3111	Survey Party Chief Salary Impact $9,775 Paygrade Change From 108 To 111	0.00	0.00	1.00	53,206
10820	5016	Transportation Contract Coordinator Salary Impact $3,330 Paygrade Change From 108 To 109-111	0.00	0.00	1.00	58,825
10822	5016	Transportation Contract Coordinator Salary Impact -$6,698 Paygrade Change From 108 To 109-111	0.00	0.00	1.00	46,467
10821	5088	Property Agent Salary Impact -$3,869 Paygrade Change From 108-111 To 109-112	0.00	0.00	1.00	49,733
12055	5088	Property Agent Salary Impact $6,302 Paygrade Change From 108-111 To 109-112	0.00	0.00	1.00	49,733
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**7.00**	
		Positions Total	**179.04**	**184.29**	**183.29**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	MowMax Trim Tractor - Replacement for TT-9	278,876
	Pickup Trucks 1/2 ton 4x4 (Qty 3) - Replacement for P-104, P-105, P-107	170,082
	Trailer - Replacement for PKTL-1	37,400
	Fecon Trim Ex	30,617
	Emulsion Tank Replacement	100,000
	Bucket Truck -Altec Body 58 foot Boom 400 pound Platform Capacity - Replacement for BT-4 - CF	212,852
	Grapple Truck - Replacement for GR-3	244,200
	Heavy Duty Trucks over 26000 GVW (Qty 2) - Replacement for TD-12 and TD-18	483,970
	Pickup Trucks 1/2 ton 4x4 (Qty 4) - Replacement for P-92, P-93, P-94, P-180	250,624
	Large Double Drum Roller - Replacement for R-14	214,500
	Heavy Duty Truck over 26000 GVW - Replacement for P-91	176,000
	Heavy Duty Truck not over 26000 GVW - Replacement for ST-18	145,000
	Compact Track Loader - Replacement for SL-1	145,434
	Heavy Duty Truck not over 26000 GVW - Replacement for S-3	104,500
	564101 - Machinery and Equipment Total	**2,594,055**
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	36,141
	568102 - Intangible Software CIP Total	**36,141**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Interfund Transfers					
591133	Budget Transfer to Rainbow Lakes Estates Road Fund	25,000	0	0	0
	Interfund Transfers Total	**25,000**	**0**	**0**	**0**
	Cost Center Expenditures Total	**25,000**	**0**	**0**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
583101	Grants and Aid Other	183,397	202,234	202,234	210,865
	Grants & Aid Total	**183,397**	**202,234**	**202,234**	**210,865**
	Cost Center Expenditures Total	**183,397**	**202,234**	**202,234**	**210,865**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
561301	Land Acquisition Right of Way Easements	20,299	755,451	982,585	943,501
563220	Improvements Road and Bridge	2,508,484	13,917,276	17,600,230	9,407,174
	Capital Total	**2,528,783**	**14,672,727**	**18,582,815**	**10,350,675**
Reserves					
599101	Reserve for Contingencies	0	4,397,487	3,906,487	3,218,176
599199	Reserve for Cash Carry Forward	0	8,079,260	8,079,260	9,300,000
	Reserves Total	**0**	**12,476,747**	**11,985,747**	**12,518,176**
	Cost Center Expenditures Total	**2,528,783**	**27,149,474**	**30,568,562**	**22,868,851**

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 2027 Adopted
	Capital	
561301 - Land Acquisition Right of Way Easements		
	TIP60800F NW 49th/35th St Ph 3 - CF	943,501
	561301 - Land Acquisition Right of Way Easements Total	**943,501**
563220 - Improvements Road and Bridge		
	TIP000017 CR 484 Penn Ave Multi-Model Trail - CF	7,890
	TIP77700B NW Ave at W Hwy 40 - CF	15,000
	TIP000017 CR 484 Penn Ave Multi-Model Trail - Grant - CF	2,162,000
	TIP000024 Cross Florida Greenway Trail - Grant - CF	484,603
	TIP000158 FCCP SW 145th Place Rd Extension - Grant - CF	1,577,859
	TIP073804 SW 49th/40th Ave Phase 1 - Grant - CF	352,684
	TIP073865 Emerald Road Extension - Grant - CF	1,249,138
	TIP077390 Marion Oaks Sidewalks - CF	21,790
	TIP077390 Marion Oaks Sidewalks - Grant - CF	36,210
	TIP60800F NW 49th/35th St Ph 3 - Grant - CF	3,500,000
	563220 - Improvements Road and Bridge Total	**9,407,174**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563400	Improvements Assessment Program	91,715	31,878,061	31,878,061	69,996,500
	Capital Total	**91,715**	**31,878,061**	**31,878,061**	**69,996,500**
	Cost Center Expenditures Total	**91,715**	**31,878,061**	**31,878,061**	**69,996,500**

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 2027 Adopted
	Capital	
563400 - Improvements Assessment Program		
	Belleview Heights Estates Unit 8 – New Road Construction – 0.11 miles	195,140
	Silver Creek 1st Addition – Reclaim/Resurface - 0.92 miles	667,000
	Oronoque – Reclaim/Resurface - 0.94 miles	680,560
	Silver Springs Shores East – 81.5 miles	37,413,800
	Potential Reclaim/Resurface Road Projects – 10 miles	7,240,000
	Potential Overlay Projects – 10 miles	6,060,000
	Potential New Road Construction Projects – 10 miles	17,740,000
	563400 - Improvements Assessment Program Total	**69,996,500**

Fund: 1021 - 80% Gas Tax Construction Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
335431	Constitutional Gas Tax 80%	4,103,092	4,231,269	4,231,269	4,215,360
361110	Interest Board	510,635	408,000	408,000	331,000
379999	Less 5%	0	-231,963	-231,963	-227,318
399991	Balances Forward Cash Regular	10,747,763	11,493,829	11,143,718	9,115,532
	Total	**15,361,490**	**15,901,135**	**15,551,024**	**13,434,574**

Fund: 1021 - 80% Gas Tax Construction Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
761	County Engineer 80% Gas Tax	4,148,038	15,901,135	15,551,024	13,434,574
	Expenditure Summary Total	**4,148,038**	**15,901,135**	**15,551,024**	**13,434,574**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
561301	Land Acquisition Right of Way Easements	0	0	55,000	251,571
563221	Improvements R and B 5th and 6th	4,148,038	15,901,135	15,496,024	13,183,003
	Capital Total	**4,148,038**	**15,901,135**	**15,551,024**	**13,434,574**
	Cost Center Expenditures Total	**4,148,038**	**15,901,135**	**15,551,024**	**13,434,574**

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 2027 Adopted
	Capital	
561301 - Land Acquisition Right of Way Easements		
TIP000064	E HWY 25 Turn Lanes	196,571
TIP000066	SW 90th St Extension - CF	55,000
	561301 - Land Acquisition Right of Way Easements Total	**251,571**
563221 - Improvements R and B 5th and 6th		
TIP999999	Future Capital Projects	744,252
TIP000001	NE 42nd Place - CF	303,051
TIP000015	NE HWY 314 Resurfacing - CF	302,046
TIP000017	CR 484 Penn Ave Multi-Modal Trail - CF	48,625
TIP000023	SW 27th Ave at SW 66th St Roundabout - CF	154,510
TIP000027	SE 79th St Resurfacing - CF	40,179
TIP000028	SE 95th St Resurfacing - CF	57,570
TIP000029	Pavement Preservation - CF	109,139
TIP000042	SE 55th Ave Rd Resurfacing - CF	119,405
TIP000046	SE Maricamp Rd Safety Improvements - CF	85,000
TIP000050	SE 147th Pl Resurfacing - CF	1,751,874
TIP000029	Pavement Preservation	669,089
TIP000052	SW 62nd Ave Rd Resurfacing - CF	445,039
TIP000066	SW 90th St Extension - CF	95,000
TIP060804	NW 49th / 35th St - CF	1,283,231
TIP071724	Guardrail - CF	50,000
TIP071755	Miscellaneous Sidewalk Repair - CF	159,237
TIP071764	Miscellaneous Bridge Repairs - CF	327,489
TIP075703	East / South Hwy 25 Resurface Rd 20 - CF	40,321
TIP075813	SW 35th St / SW 7th Ave Rd - CF	780,000
TIP077590	Miscellaneous Road and Drainage Repair - CF	312,529
TIP077600	Miscellaneous ADA Sidewalk Repairs - CF	75,000
TIP000046	SE Maricamp RD Safety Improvements	778,360
TIP077610	Striping - CF	239,170
TIP077835	Miscellaneous Traffic Repairs - CF	500,000
TIP999999	Future Capital Projects - CF	174,437
TIP000052	SW 62nd Ave Rd Resurfacing	1,254,961
TIP000055	Banyan Road Extension	292,019
TIP071724	Guardrail	75,000
TIP071755	Miscellaneous Sidewalk Repair	250,000
TIP077610	Striping	500,000
TIP999999	Unassigned Prior Year	1,166,470
	563221 - Improvements R and B 5th and 6th Total	**13,183,003**

Fund: 1022 - 20% Gas Tax Construction Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
335430	Constitutional Gas Tax 20%	1,025,773	1,057,817	1,057,817	1,053,840
361110	Interest Board	181,509	150,000	150,000	114,000
379999	Less 5%	0	-60,391	-60,391	-58,392
399991	Balances Forward Cash Regular	5,010,873	4,196,411	4,196,411	1,449,494
	Total	**6,218,155**	**5,343,837**	**5,343,837**	**2,558,942**

Fund: 1022 - 20% Gas Tax Construction Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
403	Road Construction 20% Gas Tax	1,271,188	5,343,837	5,343,837	2,558,942
	Expenditure Summary Total	**1,271,188**	**5,343,837**	**5,343,837**	**2,558,942**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
553101	Road Materials and Supplies	1,271,188	5,343,837	5,343,837	2,558,942
	Operating Total	**1,271,188**	**5,343,837**	**5,343,837**	**2,558,942**
	Cost Center Expenditures Total	**1,271,188**	**5,343,837**	**5,343,837**	**2,558,942**

Fund: 1023 - 2nd Local Option Fuel Tax Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
312420	2nd Local Option Fuel Tax 5 Cents	2,112,618	2,629,885	2,629,885	2,658,989
361110	Interest Board	399,540	306,000	306,000	283,000
379999	Less 5%	0	-146,794	-146,794	-147,099
399991	Balances Forward Cash Regular	8,632,179	11,316,117	11,316,117	8,706,493
	Total	**11,144,337**	**14,105,208**	**14,105,208**	**11,501,383**

Fund: 1023 - 2nd Local Option Fuel Tax Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
762	Transportation Improvements 2nd 5 Cents	622,587	14,105,208	14,105,208	11,501,383
	Expenditure Summary Total	**622,587**	**14,105,208**	**14,105,208**	**11,501,383**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
561301	Land Acquisition Right of Way Easements	171,287	884,741	144,796	143,550
563101	Improvements Other than Buildings	396,488	181,376	181,376	941,501
563220	Improvements Road and Bridge	54,812	13,039,091	13,779,036	10,416,332
	Capital Total	**622,587**	**14,105,208**	**14,105,208**	**11,501,383**
	Cost Center Expenditures Total	**622,587**	**14,105,208**	**14,105,208**	**11,501,383**

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 2027 Adopted
	Capital	
561301 - Land Acquisition Right of Way Easements		
TIP077586	Miscellaneous ROW Acquisition - CF	143,550
	561301 - Land Acquisition Right of Way Easements Total	**143,550**
563101 - Improvements Other than Buildings		
TIP000035	SE 140th Ave/SE 155th St Resurface	618,500
TIP000037	SE 93rd Pl Resurface	250,568
TIP071764	Miscellaneous Bridge Repairs - CF	69,389
TIP60800F	NW 49th / 35th St Phase 3 - CF	3,044
	563101 - Improvements Other than Buildings Total	**941,501**
563220 - Improvements Road and Bridge		
TIP999999	Future Capital Projects	695,414
TIP000026	SE 30th Ct Resurfacing - CF	107,360
TIP000029	Pavement Preservation - CF	84,074
TIP000051	SE 183rd Ave Rd Resurfacing - CF	1,339,811
TIP000053	SW 85th Ave/145th St/79th Ter Resurfacing - CF	1,203,929
TIP000063	SW HWY 484 Resurfacing - CF	590,166
TIP060804	NW 49th / 35th St - CF	1,579,297
TIP075113	SW 125th Ave Resurface - CF	62,880
TIP075703	East/South HWY 25 Resurfacing R20 - CF	63,061
TIP075813	SW 35th St / SW 7th Ave Rd - CF	780,000
TIP080454	NE 58th Ave Resurfacing - CF	502,165
TIP000054	SE 92nd Pl Rd at SW 47th Ct Rd	400,000
TIP999999	Future Capital Projects - CF	8,431
TIP000056	Belleview Middle Safe Routes to School	127,625
TIP000059	SE 30th Ct Resurfacing	519,664
TIP000063	SW HWY 484 Resurfacing	560,519
TIP000065	NW 35th St at NW 35th Ave Rd	200,000
TIP999999	Unassigned Prior Year	344,835
TIP000008	SW 38th Ave / SW 3rd St / SW 40th Ave - CF	1,112,101
TIP000024	Cross Florida Greenway Trail - CF	135,000
	563220 - Improvements Road and Bridge Total	**10,416,332**

Fund: 1029 - TMF Transportation Planning Organization

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
331470	Federal Highway Admin Public Law	818,873	773,912	773,912	1,040,863
334472	Transportation Disadvantaged	35,139	32,484	32,484	33,054
399991	Balances Forward Cash Regular	73,668	73,668	73,668	82,888
	Total	**927,680**	**880,064**	**880,064**	**1,156,805**

Fund: 1029 - TMF Transportation Planning Organization

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
407	TPO Federal Highway Administration	818,569	773,912	773,912	1,040,863
408	TPO Federal Transit Administration	0	73,668	73,668	82,888
409	TPO Transportation Disadvantaged	26,223	32,484	32,484	33,054
	Expenditure Summary Total	**844,792**	**880,064**	**880,064**	**1,156,805**

Fund: 1029 - TMF Transportation Planning Organization | **Organization Unit: Public Works**

Cost Center: 407 - TPO Federal Highway Administration | **Division: Transportation Planning Organization**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	268,463	336,797	336,797	349,034
521101	FICA Taxes	20,029	25,763	25,763	26,701
522101	Retirement Contributions	36,917	47,252	47,252	47,434
523101	Health Insurance	27,383	47,969	47,969	54,989
523401	Life ADD LTD	1,777	2,256	2,256	2,340
524101	Workers Compensation	287	404	404	419
	Personnel Total	**354,856**	**460,441**	**460,441**	**480,917**
Operating					
531109	Professional Services	370,784	195,000	195,000	395,000
534101	Contract Serv Other Misc	0	1,000	1,000	1,000
540101	Travel and Per Diem	4,211	10,500	10,500	10,000
541101	Communication Services	2,850	3,000	3,000	2,500
542201	Postage and Freight	0	50	50	50
544101	Rentals and Leases Equipment	493	3,600	3,600	3,600
545101	Insurance Premiums	2,546	2,271	2,271	2,419
547101	Printing and Binding	0	750	1,125	500
549185	Charges Central Services Cost Allocation	58,394	57,850	57,850	106,292
549201	Advertising Legal	656	1,000	1,000	500
549990	Other Current Charges Misc Expenses	100	100	100	1,785
551101	Office Supplies	1,285	4,000	1,625	4,000
552106	Computer Software	9,435	16,500	14,800	15,000
552108	Operating Supplies	458	1,250	8,850	2,500
552116	Operating Supplies Computer Hardware	7,819	8,500	4,600	7,500
554101	Books Publications and Subscriptions	258	300	300	300
554201	Dues and Memberships	860	1,800	1,800	2,000
555501	Training and Education	1,389	6,000	6,000	5,000
	Operating Total	**461,538**	**313,471**	**313,471**	**559,946**
Debt Service					
571205	Principal Lease Agreements	2,150	0	0	0
572205	Interest Lease Agreements	25	0	0	0
	Debt Service Total	**2,175**	**0**	**0**	**0**
	Cost Center Expenditures Total	**818,569**	**773,912**	**773,912**	**1,040,863**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1029 - TMF Transportation Planning Organization
Organization Unit: Public Works
Cost Center: 407 - TPO Federal Highway Administration
Division: Transportation Planning Organization

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
11615	1187	Transportation Planning Director	0.96	0.97	0.97	143,149
11626	2005	TPO Transportation Planner	0.98	0.97	0.00	0
11629	5009	Grants Coordinator and Fiscal Planner	0.86	0.84	0.84	61,275
11627	6248	Administrative Specialist III Social Media Coord	0.96	0.97	0.00	0
11627	6252	Administrative and Social Media Coordinator	0.00	0.00	0.97	60,730
		Current Positions Total	**3.76**	**3.75**	**2.78**	
Salary and FTE Adjustments						
11626	2005	TPO Transportation Planner Salary Impact $26,267	0.00	0.00	0.97	73,721
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**0.97**	
		Positions Total	**3.76**	**3.75**	**3.75**	

Fund: 1029 - TMF Transportation Planning Organization **Organization Unit: Public Works**

Cost Center: 408 - TPO Federal Transit Administration **Division: Transportation Planning Organization**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Reserves					
599199	Reserve for Cash Carry Forward	0	73,668	73,668	82,888
	Reserves Total	**0**	**73,668**	**73,668**	**82,888**
	Cost Center Expenditures Total	**0**	**73,668**	**73,668**	**82,888**

Fund: 1029 - TMF Transportation Planning Organization **Organization Unit: Public Works**

Cost Center: 409 - TPO Transportation Disadvantaged **Division: Transportation Planning Organization**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	17,888	20,094	20,094	20,866
521101	FICA Taxes	1,343	1,542	1,542	1,601
522101	Retirement Contributions	2,446	2,821	2,821	2,837
523101	Health Insurance	1,072	3,199	3,199	3,667
523401	Life ADD LTD	119	138	138	143
524101	Workers Compensation	20	26	26	27
	Personnel Total	**22,888**	**27,820**	**27,820**	**29,141**
Operating					
540101	Travel and Per Diem	189	800	800	600
542201	Postage and Freight	24	25	25	25
549185	Charges Central Services Cost Allocation	1,806	1,789	1,789	1,838
549201	Advertising Legal	731	1,200	1,200	900
551101	Office Supplies	0	250	250	50
552108	Operating Supplies	312	100	100	100
555501	Training and Education	275	500	500	400
	Operating Total	**3,337**	**4,664**	**4,664**	**3,913**
	Cost Center Expenditures Total	**26,225**	**32,484**	**32,484**	**33,054**

Fund: 1029 - TMF Transportation Planning Organization | **Organization Unit: Public Works**

Cost Center: 409 - TPO Transportation Disadvantaged | **Division: Transportation Planning Organization**

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
Current Positions						
11615	1187	Transportation Planning Director	0.04	0.03	0.03	4,428
11626	2005	TPO Transportation Planner	0.02	0.03	0.00	0
11629	5009	Grants Coordinator and Fiscal Planner	0.14	0.16	0.16	11,672
11627	6248	Administrative Specialist III Social Media Coord	0.04	0.03	0.00	0
11627	6252	Administrative and Social Media Coordinator	0.00	0.00	0.03	1,879
		Current Positions Total	**0.24**	**0.25**	**0.22**	
Salary and FTE Adjustments						
11626	2005	TPO Transportation Planner Salary Impact $26,267	0.00	0.00	0.03	2,280
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**0.03**	
		Positions Total	**0.24**	**0.25**	**0.25**	

Fund: 1031 - Sidewalk Construction Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
329504	Sidewalk Fees	132,835	155,789	155,789	127,368
361110	Interest Board	41,392	27,000	27,000	26,000
379999	Less 5%	0	-9,139	-9,139	-7,668
399991	Balances Forward Cash Regular	819,888	976,038	976,038	826,939
	Total	**994,115**	**1,149,688**	**1,149,688**	**972,639**

Fund: 1031 - Sidewalk Construction Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
763	Sidewalk Construction	49,037	1,149,688	1,149,688	972,639
	Expenditure Summary Total	**49,037**	**1,149,688**	**1,149,688**	**972,639**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563101	Improvements Other than Buildings	49,037	1,149,688	1,113,777	156,524
563220	Improvements Road and Bridge	0	0	35,911	816,115
	Capital Total	**49,037**	**1,149,688**	**1,149,688**	**972,639**
	Cost Center Expenditures Total	**49,037**	**1,149,688**	**1,149,688**	**972,639**

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 2027 Adopted
	Capital	
563101 - Improvements Other than Buildings		
TIP999999	Sidewalk Construction Unassigned	24,700
TIP999999	Unassigned Prior Year	34,820
TIP071754	Miscellaneous Sidewalk Projects - CF	97,004
	563101 - Improvements Other than Buildings Total	**156,524**
563220 - Improvements Road and Bridge		
TIP000061	SW 103rd St Rd Sidewalk	121,000
TIP000056	Belleview Middle School Safe Routes to School - CF	141,115
TIP000057	NE 7th St Sidewalks - CF	225,000
TIP000061	SW 103rd St Rd Sidewalks - CF	307,210
TIP999999	Future Capital Projects - CF	21,790
	563220 - Improvements Road and Bridge Total	**816,115**

Fund: 1035 - Marion County Airport Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
331410	Airport Federal Grant	13,198	11,577,414	12,716,533	12,918,717
331501	Disaster Relief Funding	671	0	0	0
331518	Airport Rescue ARPA	-30,090	0	0	0
332506	CARES Act Coronavirus Relief	-19,537	0	0	0
334410	Airport State Grant	1,172	963,213	987,044	735,270
344101	Aviation Fuel Sales	369,074	517,500	517,500	517,500
344102	Airport Sales	2,931	3,000	3,000	3,000
344105	Airport Rent	420,414	481,000	481,000	438,000
344106	Airport Office Rent	9,491	0	0	0
361110	Interest Board	14,375	8,600	8,600	11,500
361199	Interest Leases	9,257	0	0	0
364041	Sale of Surplus Equipment	2,500	0	0	0
369030	Refund of Prior Year Exp	360	0	0	0
369910	Other	1,988	4,800	4,800	4,800
369920	Cash Over or Short	49	0	0	0
379999	Less 5%	0	-50,745	-50,745	-48,740
399991	Balances Forward Cash Regular	380,689	354,819	354,819	400,519
	Total	**1,176,542**	**13,859,601**	**15,022,551**	**14,980,566**

Fund: 1035 - Marion County Airport Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
415	Marion County Airport	693,108	13,859,601	15,022,551	14,980,566
	Expenditure Summary Total	**693,108**	**13,859,601**	**15,022,551**	**14,980,566**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	122,382	183,390	172,768	168,788
514101	Overtime	0	3,000	3,000	1,000
521101	FICA Taxes	8,910	14,262	14,262	12,993
522101	Retirement Contributions	16,758	26,153	26,153	23,076
523101	Health Insurance	25,276	38,376	38,376	43,992
523401	Life ADD LTD	777	1,232	1,232	1,135
524101	Workers Compensation	3,540	5,072	5,072	4,551
	Personnel Total	**177,643**	**271,485**	**260,863**	**255,535**
Operating					
531109	Professional Services	0	0	37,500	0
534101	Contract Serv Other Misc	2,886	2,520	2,145	36,620
540101	Travel and Per Diem	354	2,100	2,100	1,600
541101	Communication Services	7,861	8,360	8,360	7,210
542201	Postage and Freight	0	100	100	50
543101	Utility Services Electric Water Sewer	31,616	41,010	41,010	41,010
543102	Utility Services Waste Disposal	2,007	2,400	3,400	2,400
544101	Rentals and Leases Equipment	158	8,000	8,000	10,000
545101	Insurance Premiums	53,266	40,897	40,897	36,312
546101	Repairs and Maint Bldgs and Grounds	13,667	38,576	13,576	36,000
546257	Repairs and Maint Fleet Management	5,730	3,800	14,800	3,800
546301	Repairs and Maint Equipment	2,894	2,000	11,500	2,060
546311	Repairs and Maint Mowing and Equipment	1,055	3,500	3,500	3,500
547101	Printing and Binding	333	600	600	200
548101	Promotional Activities	180	1,500	812	1,500
549990	Other Current Charges Misc Expenses	21,800	21,818	21,818	22,318
551101	Office Supplies	279	1,200	1,200	700
552101	Gasoline Oil and Lubricants	4,300	6,500	10,000	8,000
552102	Aviation Fuel	304,652	450,000	450,000	450,000
552106	Computer Software	3,922	5,384	5,384	3,473
552107	Clothing and Wearing Apparel	99	2,850	2,850	2,250
552108	Operating Supplies	5,301	16,750	16,750	16,750
552116	Operating Supplies Computer Hardware	0	0	88	1,810
552257	Parts Vehicle and Equipment	829	1,000	1,000	1,000
552310	Merchandise for Resale	2,330	2,600	2,600	2,500
554201	Dues and Memberships	298	850	1,450	975
555501	Training and Education	0	3,000	3,000	3,000
	Operating Total	**465,817**	**667,315**	**704,440**	**695,038**
Capital					
562102	Buildings CIP	0	179,167	156,868	0
563102	Improvements CIP	14,647	12,596,320	13,755,066	13,855,827
564101	Machinery and Equipment	0	0	0	15,279
	Capital Total	**14,647**	**12,775,487**	**13,911,934**	**13,871,106**
Interfund Transfers					
591118	Budget Transfer to Park Fee Fund	35,000	35,000	35,000	35,000

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Interfund Transfers Total	**35,000**	**35,000**	**35,000**	**35,000**
Reserves					
599101	Reserve for Contingencies	0	35,314	35,314	48,887
599199	Reserve for Cash Carry Forward	0	75,000	75,000	75,000
	Reserves Total	**0**	**110,314**	**110,314**	**123,887**
	Cost Center Expenditures Total	**693,107**	**13,859,601**	**15,022,551**	**14,980,566**

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

Position	Class #	Position Description	Full Time Equivalent Positions FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10928	1118	Airport Manager	1.00	1.00	1.00	79,997
10929	7076	Airport Operations Lead Technician	1.00	1.00	1.00	42,848
11746	7084	Airport Operations Technician	1.00	1.00	1.00	36,380
		Current Positions Total	**3.00**	**3.00**	**3.00**	
		Positions Total	**3.00**	**3.00**	**3.00**	

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 2027 Adopted
	Capital	
563102 - Improvements CIP		
	MAC202202D Airport Parallel Taxiway Runway 10-28 - Grant State - CF	222,741
	MAC202301 Airport Runway Rehab 5/23 - CF	5,500
	MAC202301 Airport Runway Rehab 5/23 - Grant Federal - CF	247,500
	MAC202301 Airport Runway Rehab 5/23 - Grant State - GF	22,000
	MAC202301 Airport Runway Rehab 5/23	40,000
	MAC202301 Airport Runway Rehab 5/23- Grant Federal	3,800,000
	MAC202301 Airport Runway Rehab 5/23 - Grant State	160,000
	MAC202202C Airport Parallel Taxiway Runway 5-23 - CF	100,654
	MAC202202C Airport Parallel Taxiway Runway 5-23 - Grant Federal - CF	3,581,097
	MAC202202C Airport Parallel Taxiway Runway 5-23 - Grant State - CF	330,529
	MAC202202D Airport Parallel Taxiway Runway 10-28 - CF	55,686
	MAC202202D Airport Parallel Taxiway Runway 10-28 - Grant Federal - CF	5,290,120
	563102 - Improvements CIP Total	**13,855,827**
564101 - Machinery and Equipment		
	Pickup Truck 1/2 ton 4x2 with options - Replacement for P-115 with Building Dept. P-389	15,279
	564101 - Machinery and Equipment Total	**15,279**

Fund: 1040 - Marion County Health Unit Trust Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
311000	Current Taxes	3,592,269	3,812,925	3,812,925	4,187,561
311200	Delinquent Taxes	14,793	11,000	11,000	11,000
361110	Interest Board	119,148	48,400	48,400	60,800
361132	Interest Tax Collector	20,983	12,250	12,250	15,000
364041	Sale of Surplus Equipment	5,300	0	0	0
379999	Less 5%	0	-194,229	-194,229	-213,718
399991	Balances Forward Cash Regular	1,056,081	1,445,076	1,445,076	1,924,171
	Total	**4,808,574**	**5,135,422**	**5,135,422**	**5,984,814**

Fund: 1040 - Marion County Health Unit Trust Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
130	Marion County Health Unit	3,474,135	5,135,422	5,135,422	5,984,814
	Expenditure Summary Total	**3,474,135**	**5,135,422**	**5,135,422**	**5,984,814**

Fund: 1040 - Marion County Health Unit Trust Fund **Organization Unit: Agencies**
Cost Center: 130 - Marion County Health Unit **Division: Health Department**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	263,352	423,189	423,189	1,371,290
564101	Machinery and Equipment	60,783	0	0	0
	Capital Total	**324,135**	**423,189**	**423,189**	**1,371,290**
Grants & Aid					
581101	Aid to Government Agencies	3,150,000	3,150,000	3,150,000	3,150,000
	Grants & Aid Total	**3,150,000**	**3,150,000**	**3,150,000**	**3,150,000**
Reserves					
599199	Reserve for Cash Carry Forward	0	405,645	405,645	417,815
599302	Reserve for Capital Outlay	0	1,156,588	1,156,588	1,045,709
	Reserves Total	**0**	**1,562,233**	**1,562,233**	**1,463,524**
	Cost Center Expenditures Total	**3,474,135**	**5,135,422**	**5,135,422**	**5,984,814**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
HDC000001	Belleview Health Department Building	1,156,588
HDC000001	Belleview Health Department Building - CF	214,702
	562102 - Buildings CIP Total	**1,371,290**

Fund: 1043 - Local Provider Participation Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325233	Medicare Managed Care Assessment	16,479,141	83,371,047	83,371,047	83,371,047
361110	Interest Board	306,863	274,500	274,500	92,000
379999	Less 5%	0	-13,725	-13,725	-4,600
399991	Balances Forward Cash Regular	1,438,138	1,804,118	1,804,118	939,919
	Total	**18,224,142**	**85,435,940**	**85,435,940**	**84,398,366**

Fund: 1043 - Local Provider Participation Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
133	Medicaid Managed Care Program	17,406,884	85,435,940	85,435,940	84,398,366
	Expenditure Summary Total	**17,406,884**	**85,435,940**	**85,435,940**	**84,398,366**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	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	17,256,884	83,221,047	83,221,047	83,221,047
	Grants & Aid Total	**17,256,884**	**83,221,047**	**83,221,047**	**83,221,047**
Reserves					
599199	Reserve for Cash Carry Forward	0	2,064,893	2,064,893	1,027,319
	Reserves Total	**0**	**2,064,893**	**2,064,893**	**1,027,319**
	Cost Center Expenditures Total	**17,406,884**	**85,435,940**	**85,435,940**	**84,398,366**

Fund: 1049 - Opioid County Settlement Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
361110	Interest Board	10,848	4,000	4,000	41,600
369301	Court Settlement	0	347,523	347,523	0
369350	Opioid Settlements	392,605	0	0	244,093
379999	Less 5%	0	-200	-200	-2,080
381170	From Opioid Settlement Fund	1,002,768	0	0	0
399991	Balances Forward Cash Regular	0	1,400,123	1,400,123	1,359,770
	Total	**1,406,221**	**1,751,446**	**1,751,446**	**1,643,383**

Fund: 1049 - Opioid County Settlement Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
333	Opioid County Settlement	0	1,751,446	1,751,446	1,643,383
	Expenditure Summary Total	**0**	**1,751,446**	**1,751,446**	**1,643,383**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	0	11,930	11,930	32,063
521101	FICA Taxes	0	968	968	2,472
522101	Retirement Contributions	0	1,775	1,775	4,594
523101	Health Insurance	0	2,603	2,603	7,391
523401	Life ADD LTD	0	85	85	217
524101	Workers Compensation	0	15	15	0
	Personnel Total	**0**	**17,376**	**17,376**	**46,737**
Operating					
549990	Other Current Charges Misc Expenses	0	1,403,924	763,924	65,000
	Operating Total	**0**	**1,403,924**	**763,924**	**65,000**
Capital					
564101	Machinery and Equipment	0	0	640,000	0
	Capital Total	**0**	**0**	**640,000**	**0**
Grants & Aid					
581101	Aid to Government Agencies	0	330,146	330,146	1,531,646
	Grants & Aid Total	**0**	**330,146**	**330,146**	**1,531,646**
	Cost Center Expenditures Total	**0**	**1,751,446**	**1,751,446**	**1,643,383**

Fund: 1050 - Opioid Regional Settlement Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
361110	Interest Board	181,239	170,000	170,000	112,000
369301	Court Settlement	0	1,507,008	1,507,008	0
369350	Opioid Settlements	1,691,997	0	0	1,175,933
379999	Less 5%	0	-8,500	-8,500	-5,600
399991	Balances Forward Cash Regular	5,513,261	2,718,740	2,718,740	4,035,853
	Total	**7,386,497**	**4,387,248**	**4,387,248**	**5,318,186**

Fund: 1050 - Opioid Regional Settlement Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
332	Opioid Regional Settlement	4,712,518	4,387,248	4,387,248	5,318,186
	Expenditure Summary Total	**4,712,518**	**4,387,248**	**4,387,248**	**5,318,186**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	0	0	0	7,946
521101	FICA Taxes	0	0	0	618
522101	Retirement Contributions	0	0	0	1,149
523101	Health Insurance	0	0	0	1,848
523401	Life ADD LTD	0	0	0	54
	Personnel Total	**0**	**0**	**0**	**11,615**
Operating					
549990	Other Current Charges Misc Expenses	0	2,955,590	2,955,590	35,000
	Operating Total	**0**	**2,955,590**	**2,955,590**	**35,000**
Grants & Aid					
581101	Aid to Government Agencies	3,709,750	1,431,658	1,431,658	5,271,571
	Grants & Aid Total	**3,709,750**	**1,431,658**	**1,431,658**	**5,271,571**
Interfund Transfers					
591179	Budget Transfer to Opioid County Settlement Fund	1,002,768	0	0	0
	Interfund Transfers Total	**1,002,768**	**0**	**0**	**0**
	Cost Center Expenditures Total	**4,712,518**	**4,387,248**	**4,387,248**	**5,318,186**

Fund: 1051 - Alcohol and Drug Abuse Trust Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
348990	Other Court Collections to BOCC	25,498	24,000	24,000	26,000
361110	Interest Board	2,986	2,220	2,220	2,400
379999	Less 5%	0	-1,311	-1,311	-1,420
399991	Balances Forward Cash Regular	60,594	67,508	67,508	87,298
	Total	**89,078**	**92,417**	**92,417**	**114,278**

Fund: 1051 - Alcohol and Drug Abuse Trust Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
237	Community Service Programs	10,480	92,417	92,417	114,278
	Expenditure Summary Total	**10,480**	**92,417**	**92,417**	**114,278**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534406	Contract Serv Drug Treatment	0	72,417	72,417	94,278
	Operating Total	**0**	**72,417**	**72,417**	**94,278**
Grants & Aid					
582101	Aid to Private Organizations	10,480	20,000	20,000	20,000
	Grants & Aid Total	**10,480**	**20,000**	**20,000**	**20,000**
	Cost Center Expenditures Total	**10,480**	**92,417**	**92,417**	**114,278**

Fund: 1052 - Criminal Justice Court Costs Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
348921	Court Innovations 25%	108,753	112,000	112,000	108,000
348922	Legal Aid 25%	108,753	112,000	112,000	108,000
348923	Law Library 25%	108,753	112,000	112,000	108,000
348924	Juvenile Alternative Program 25%	108,753	112,000	112,000	108,000
361110	Interest Board	32,744	15,500	15,500	24,830
379999	Less 5%	0	-23,175	-23,175	-22,842
399991	Balances Forward Cash Regular	670,349	393,289	393,289	662,525
	Total	**1,138,105**	**833,614**	**833,614**	**1,096,513**

Fund: 1052 - Criminal Justice Court Costs Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
260	Law Library	74,078	106,400	106,400	111,249
261	Community Legal Services of Mid Florida	116,939	106,400	106,400	102,600
270	Court Innovations Staff Attorney	71,121	513,438	513,438	780,180
272	Juvenile Alternative Program Drug Court	69,040	107,376	107,376	102,484
	Expenditure Summary Total	**331,178**	**833,614**	**833,614**	**1,096,513**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	48,337	50,752	65,928	68,945
521101	FICA Taxes	3,164	3,883	5,044	5,275
522101	Retirement Contributions	6,609	7,121	9,250	9,370
523101	Health Insurance	12,638	12,792	17,909	20,529
523401	Life ADD LTD	323	341	443	463
524101	Workers Compensation	34	46	64	67
	Personnel Total	**71,105**	**74,935**	**98,638**	**104,649**
Operating					
531109	Professional Services	0	15,000	0	0
540101	Travel and Per Diem	2,348	2,000	2,000	2,000
549990	Other Current Charges Misc Expenses	0	9,865	1,162	0
554101	Books Publications and Subscriptions	0	1,600	1,600	1,600
555501	Training and Education	625	3,000	3,000	3,000
	Operating Total	**2,973**	**31,465**	**7,762**	**6,600**
	Cost Center Expenditures Total	**74,078**	**106,400**	**106,400**	**111,249**

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

Position	Class #	Position Description	Full Time Equivalent Positions FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
11910	5046	Legal Services Specialist Paralegal	1.00	1.00	1.00	51,751
12098	6021	Staff Assistant IV	0.00	0.00	0.40	15,176
		Current Positions Total	**1.00**	**1.00**	**1.40**	
		Positions Total	**1.00**	**1.00**	**1.40**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
581101	Aid to Government Agencies	116,939	106,400	106,400	102,600
	Grants & Aid Total	**116,939**	**106,400**	**106,400**	**102,600**
	Cost Center Expenditures Total	**116,939**	**106,400**	**106,400**	**102,600**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	49,909	68,447	91,211	90,593
521101	FICA Taxes	3,753	5,237	6,978	6,932
522101	Retirement Contributions	7,021	9,604	12,798	12,312
523101	Health Insurance	9,468	12,792	20,467	23,463
523401	Life ADD LTD	334	460	613	609
524101	Workers Compensation	46	62	89	110
	Personnel Total	**70,531**	**96,602**	**132,156**	**134,019**
Operating					
531109	Professional Services	0	251,336	215,782	429,842
540101	Travel and Per Diem	60	4,000	4,000	4,000
551101	Office Supplies	0	2,000	2,000	2,000
552108	Operating Supplies	0	5,000	5,000	5,000
554101	Books Publications and Subscriptions	0	1,000	1,000	1,000
554201	Dues and Memberships	530	1,500	1,500	1,500
555501	Training and Education	0	2,000	2,000	2,000
	Operating Total	**590**	**266,836**	**231,282**	**445,342**
Reserves					
599199	Reserve for Cash Carry Forward	0	150,000	150,000	200,819
	Reserves Total	**0**	**150,000**	**150,000**	**200,819**
	Cost Center Expenditures Total	**71,121**	**513,438**	**513,438**	**780,180**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
Current Positions						
10931	2261	Trial Court Staff Attorney	1.00	1.00	1.00	65,188
12098	6021	Staff Assistant IV	0.00	0.00	0.60	22,764
		Current Positions Total	**1.00**	**1.00**	**1.60**	
		Positions Total	**1.00**	**1.00**	**1.60**	

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	23,365	25,345	25,345	26,375
521101	FICA Taxes	1,703	1,940	1,940	2,019
522101	Retirement Contributions	3,195	3,556	3,556	3,585
523101	Health Insurance	6,319	6,396	6,396	7,332
523401	Life ADD LTD	156	171	171	178
524101	Workers Compensation	17	23	23	24
	Personnel Total	**34,755**	**37,431**	**37,431**	**39,513**
Operating					
531109	Professional Services	26,434	48,000	45,600	48,000
534101	Contract Serv Other Misc	0	0	400	400
540101	Travel and Per Diem	1,477	2,000	2,000	2,000
542201	Postage and Freight	0	0	1,000	0
547101	Printing and Binding	82	500	500	500
548101	Promotional Activities	0	1,500	1,500	1,500
549990	Other Current Charges Misc Expenses	2,201	11,795	11,795	4,421
551101	Office Supplies	452	650	650	650
552108	Operating Supplies	517	3,000	3,000	3,000
554101	Books Publications and Subscriptions	1,403	1,000	2,000	1,000
554201	Dues and Memberships	200	500	500	500
555501	Training and Education	1,520	1,000	1,000	1,000
	Operating Total	**34,286**	**69,945**	**69,945**	**62,971**
	Cost Center Expenditures Total	**69,041**	**107,376**	**107,376**	**102,484**

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10160	6241	Court Program Specialist I	0.50	0.50	0.50	25,605
		Current Positions Total	**0.50**	**0.50**	**0.50**	
		Positions Total	**0.50**	**0.50**	**0.50**	

Fund: 1053 - Law Enforcement Trust Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
358225	Law Enforcement Trust Fund Forfeitures	214,772	0	0	0
361110	Interest Board	40,121	20,400	20,400	18,500
379999	Less 5%	0	-1,020	-1,020	-925
399991	Balances Forward Cash Regular	828,791	663,301	663,301	810,592
	Total	**1,083,684**	**682,681**	**682,681**	**828,167**

Fund: 1053 - Law Enforcement Trust Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
240	Law Enforcement Finance Administration	214,100	682,681	682,681	828,167
	Expenditure Summary Total	**214,100**	**682,681**	**682,681**	**828,167**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
549990	Other Current Charges Misc Expenses	0	682,681	438,181	828,167
	Operating Total	**0**	**682,681**	**438,181**	**828,167**
Interfund Transfers					
591720	Budget Transfer to Law Enforcement MSTU Fund	214,100	0	244,500	0
	Interfund Transfers Total	**214,100**	**0**	**244,500**	**0**
	Cost Center Expenditures Total	**214,100**	**682,681**	**682,681**	**828,167**

Fund: 1054 - Sheriffs Educational Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
348990	Other Court Collections to BOCC	81,250	72,000	72,000	83,000
361110	Interest Board	51,485	38,000	38,000	35,400
379999	Less 5%	0	-5,500	-5,500	-5,920
399991	Balances Forward Cash Regular	1,064,752	1,088,016	1,088,016	1,227,887
	Total	**1,197,487**	**1,192,516**	**1,192,516**	**1,340,367**

Fund: 1054 - Sheriffs Educational Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
242	Sheriffs Educational Fund	0	1,192,516	1,192,516	1,340,367
	Expenditure Summary Total	**0**	**1,192,516**	**1,192,516**	**1,340,367**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
549302	Education Expense Sheriff	0	1,192,516	1,192,516	1,340,367
	Operating Total	**0**	**1,192,516**	**1,192,516**	**1,340,367**
	Cost Center Expenditures Total	**0**	**1,192,516**	**1,192,516**	**1,340,367**

Fund: 1055 - Federal Equitable Sharing Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
331230	Equitable Sharing Program DOJ	17,839	0	0	0
361110	Interest Board	14,152	0	0	9,800
379999	Less 5%	0	0	0	-490
399991	Balances Forward Cash Regular	292,120	318,985	318,985	363,956
	Total	**324,111**	**318,985**	**318,985**	**373,266**

Fund: 1055 - Federal Equitable Sharing Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
243	Federal Equitable Sharing	0	318,985	318,985	373,266
	Expenditure Summary Total	**0**	**318,985**	**318,985**	**373,266**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
549990	Other Current Charges Misc Expenses	0	318,985	318,985	373,266
	Operating Total	**0**	**318,985**	**318,985**	**373,266**
	Cost Center Expenditures Total	**0**	**318,985**	**318,985**	**373,266**

Fund: 1071 - E911 Management Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
335220	Enhanced 911 Fee	2,121,191	2,097,000	2,097,000	2,401,000
341912	Copying Paper Fees	166	0	0	0
342900	Emergency 911 Management Fees	310,301	352,000	352,000	336,000
361110	Interest Board	246,277	180,000	180,000	174,000
369910	Other	45	0	0	0
379999	Less 5%	0	-131,450	-131,450	-145,550
399991	Balances Forward Cash Regular	5,017,291	5,843,274	5,843,274	6,833,815
	Total	**7,695,271**	**8,340,824**	**8,340,824**	**9,599,265**

Fund: 1071 - E911 Management Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
313	911 Management	1,553,726	8,340,824	8,340,824	9,599,265
	Expenditure Summary Total	**1,553,726**	**8,340,824**	**8,340,824**	**9,599,265**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	506,305	625,456	625,456	673,863
514101	Overtime	716	10,000	10,000	10,000
521101	FICA Taxes	36,556	48,622	48,622	52,324
522101	Retirement Contributions	69,317	89,160	89,160	92,942
523101	Health Insurance	100,483	127,920	127,920	146,640
523401	Life ADD LTD	3,333	4,201	4,201	4,525
524101	Workers Compensation	510	768	768	826
	Personnel Total	**717,220**	**906,127**	**906,127**	**981,120**
Operating					
531109	Professional Services	0	83,000	42,000	83,000
534101	Contract Serv Other Misc	85,455	90,221	90,221	98,068
540101	Travel and Per Diem	328	3,380	3,380	3,380
541101	Communication Services	337,574	838,185	838,185	847,020
542201	Postage and Freight	0	550	550	550
544101	Rentals and Leases Equipment	1,807	4,935	4,935	4,935
545101	Insurance Premiums	18,878	14,140	14,140	15,591
546257	Repairs and Maint Fleet Management	1,074	1,500	1,500	1,500
546301	Repairs and Maint Equipment	87,376	94,453	135,453	135,511
547101	Printing and Binding	440	300	300	300
548101	Promotional Activities	2,439	3,000	3,000	3,000
551101	Office Supplies	3,002	3,950	3,950	3,950
552101	Gasoline Oil and Lubricants	382	1,500	1,500	1,500
552106	Computer Software	177,764	444,103	444,103	481,763
552107	Clothing and Wearing Apparel	403	495	495	750
552108	Operating Supplies	23,439	45,400	45,400	41,400
552116	Operating Supplies Computer Hardware	9,857	4,385	4,385	0
552257	Parts Vehicle and Equipment	278	1,500	1,500	1,500
554201	Dues and Memberships	562	662	662	1,012
555301	Training Materials and Supplies	4,119	21,061	21,061	6,190
555501	Training and Education	79,862	88,452	88,452	84,570
	Operating Total	**835,039**	**1,745,172**	**1,745,172**	**1,815,490**
Capital					
564101	Machinery and Equipment	0	4,489,525	4,489,525	5,375,235
	Capital Total	**0**	**4,489,525**	**4,489,525**	**5,375,235**
Debt Service					
571205	Principal Lease Agreements	1,456	0	0	0
572205	Interest Lease Agreements	11	0	0	0
	Debt Service Total	**1,467**	**0**	**0**	**0**
Reserves					
599101	Reserve for Contingencies	0	400,000	400,000	427,420
599199	Reserve for Cash Carry Forward	0	800,000	800,000	1,000,000
	Reserves Total	**0**	**1,200,000**	**1,200,000**	**1,427,420**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Cost Center Expenditures Total	**1,553,726**	**8,340,824**	**8,340,824**	**9,599,265**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
10932	1304	E911 Management Director	1.00	1.00	1.00	113,714
10937	2082	E911 Operations Manager	1.00	1.00	1.00	77,231
10933	3000	E911 Specialist	1.00	1.00	0.00	0
10934	3000	E911 Specialist	1.00	1.00	0.00	0
10935	3000	E911 Specialist	1.00	1.00	0.00	0
10938	3000	E911 Specialist	1.00	1.00	0.00	0
10940	3000	E911 Specialist	0.00	1.00	0.00	0
10939	3140	E911 Geographic Information Systems Analyst	1.00	1.00	1.00	79,394
12083	3140	E911 Geographic Information Systems Analyst	0.00	1.00	1.00	65,812
10936	6006	Administrative Staff Assistant	1.00	1.00	1.00	54,600
10940	6024	Staff Assistant II	1.00	0.00	0.00	0
		Current Positions Total	**9.00**	**10.00**	**5.00**	
Salary and FTE Adjustments						
10933	3000	E911 Specialist Salary Impact $1,394 Paygrade Change From 103-108 To 105-109	0.00	0.00	1.00	48,860
10934	3000	E911 Specialist Salary Impact $5,616 Paygrade Change From 103-108 To 105-109	0.00	0.00	1.00	67,559
10935	3000	E911 Specialist Salary Impact $2,683 Paygrade Change From 103-108 To 105-109	0.00	0.00	1.00	35,464
10938	3000	E911 Specialist Salary Impact $2,017 Paygrade Change From 103-108 To 105-109	0.00	0.00	1.00	71,344
10940	3000	E911 Specialist Salary Impact $2,683 Paygrade Change From 103-108 To 105-109	0.00	0.00	1.00	35,464
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**5.00**	
		Positions Total	**9.00**	**10.00**	**10.00**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Hardware Refresh - 911 System	911,159
	E911 Machinery and Equipment - CF	4,464,076
	564101 - Machinery and Equipment Total	**5,375,235**

Fund: 1074 - Tourist Development Tax

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
312131	Tourist Development Tax 2%	3,080,456	3,659,076	3,659,076	3,382,148
312132	Tourist Development Tax 3rd %	1,540,228	1,829,538	1,829,538	1,691,074
312133	Tourist Development Tax 4th %	1,540,228	1,829,538	1,829,538	1,691,074
361110	Interest Board	399,805	302,000	302,000	247,000
366045	Florida Sports Foundation	14,834	0	0	0
369030	Refund of Prior Year Exp	1,831	0	0	0
379999	Less 5%	0	-381,008	-381,008	-350,565
399991	Balances Forward Cash Regular	9,442,874	7,066,523	7,066,523	8,018,703
	Total	**16,020,256**	**14,305,667**	**14,305,667**	**14,679,434**

Fund: 1074 - Tourist Development Tax

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
155	Visitors and Convention Bureau	8,403,391	14,305,667	14,305,667	14,679,434
	Expenditure Summary Total	**8,403,391**	**14,305,667**	**14,305,667**	**14,679,434**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	678,689	749,719	749,719	790,592
521101	FICA Taxes	48,613	57,364	57,364	60,492
522101	Retirement Contributions	92,490	105,191	105,191	107,445
523101	Health Insurance	126,400	140,712	140,712	161,304
523401	Life ADD LTD	4,502	5,033	5,033	5,308
524101	Workers Compensation	653	905	905	955
	Personnel Total	**951,347**	**1,058,924**	**1,058,924**	**1,126,096**
Operating					
531109	Professional Services	1,566,118	1,937,283	1,937,283	592,500
534101	Contract Serv Other Misc	41,167	46,104	175,489	182,613
540101	Travel and Per Diem	36,538	42,500	42,500	42,500
541101	Communication Services	6,008	9,540	9,540	9,624
542201	Postage and Freight	8,123	11,500	11,500	11,500
543101	Utility Services Electric Water Sewer	13,422	25,900	25,900	20,020
543102	Utility Services Waste Disposal	547	756	756	756
544101	Rentals and Leases Equipment	2,699	6,600	7,707	6,600
544401	Rentals and Leases Buildings	3,150	3,780	3,780	3,780
545101	Insurance Premiums	16,863	16,402	16,402	21,876
546101	Repairs and Maint Bldgs and Grounds	5,680	44,680	17,826	20,000
546257	Repairs and Maint Fleet Management	744	4,580	4,580	4,580
547101	Printing and Binding	54,041	55,500	55,500	60,000
548101	Promotional Activities	1,260,567	2,766,004	3,096,616	4,379,596
549185	Charges Central Services Cost Allocation	174,198	202,617	202,617	357,966
551101	Office Supplies	680	2,000	2,000	2,500
552101	Gasoline Oil and Lubricants	1,692	4,000	4,000	4,000
552106	Computer Software	18,210	27,221	92,001	217,654
552107	Clothing and Wearing Apparel	0	0	0	10,000
552108	Operating Supplies	11,466	6,500	6,500	6,500
552116	Operating Supplies Computer Hardware	9,997	8,755	8,755	9,850
552257	Parts Vehicle and Equipment	344	3,000	3,000	3,000
554101	Books Publications and Subscriptions	39,600	49,604	38,939	51,168
554201	Dues and Memberships	27,444	35,546	35,546	39,176
555501	Training and Education	54,238	76,530	76,530	90,000
	Operating Total	**3,353,536**	**5,386,902**	**5,875,267**	**6,147,759**
Capital					
563102	Improvements CIP	3,594,781	2,258,135	2,147,725	1,974,772
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	**3,594,781**	**2,262,856**	**2,152,446**	**1,979,493**
Debt Service					
571205	Principal Lease Agreements	1,456	0	0	0
571207	Principal Subscriptions	2,040	0	0	0
572205	Interest Lease Agreements	11	0	0	0
572207	Interest Subscriptions	218	0	0	0

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Debt Service Total	**3,725**	**0**	**0**	**0**
Non-Operating					
599417	Reserve for Tourism Initiatives	0	3,596,985	3,219,030	3,426,086
	Non-Operating Total	**0**	**3,596,985**	**3,219,030**	**3,426,086**
Interfund Transfers					
591001	Budget Transfer to General Fund	500,000	0	0	0
	Interfund Transfers Total	**500,000**	**0**	**0**	**0**
Reserves					
599101	Reserve for Contingencies	0	500,000	500,000	500,000
599199	Reserve for Cash Carry Forward	0	1,500,000	1,500,000	1,500,000
	Reserves Total	**0**	**2,000,000**	**2,000,000**	**2,000,000**
	Cost Center Expenditures Total	**8,403,389**	**14,305,667**	**14,305,667**	**14,679,434**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
			Positions			
Current Positions						
10941	1199	Tourism Development Director	1.00	1.00	1.00	132,725
10942	1200	Tourism Development Assistant Director	0.00	1.00	1.00	113,568
10942	1296	Tourism Development Manager	1.00	0.00	0.00	0
12002	2084	Industry Community Relations Specialist	1.00	1.00	0.00	0
10946	2251	Brand and Content Coordinator	1.00	0.00	0.00	0
10947	2252	Marketing and Communications Supervisor	1.00	1.00	1.00	85,135
10946	2253	Brand and Content Coordinator	0.00	1.00	1.00	48,360
12003	2286	Multimedia Digital Coordinator	1.00	1.00	1.00	59,842
10943	5078	Visitor Relations Representative	1.00	1.00	1.00	39,853
10944	5080	Tourism Development Specialist	1.00	1.00	1.00	53,602
11936	5081	Sales and Service Specialist	1.00	1.00	1.00	43,972
10945	5602	Group Sales Supervisor	1.00	1.00	1.00	88,442
11852	5603	Group Sales Coordinator	1.00	1.00	1.00	52,832
		Current Positions Total	**11.00**	**11.00**	**10.00**	
Reclassified Positions						
12002	2086	Industry Communications Relations Coordinator Salary Impact $4,473	0.00	0.00	1.00	49,256
		Reclassified Positions Total	**0.00**	**0.00**	**1.00**	
		Positions Total	**11.00**	**11.00**	**11.00**	

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 2027 Adopted
	Capital	
563102 - Improvements CIP		
VCC000002	Gateway Signage NW 49th Street - CF	1,839,197
VCC000005	Visitor Center Signage - CF	135,575
	563102 - Improvements CIP Total	**1,974,772**
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**

Fund: 1081 - Parks and Recreation Fees Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
347200	Parks and Recreation Fees	311,468	257,000	257,000	335,000
347210	Tree Mitigation	0	31,004	444,246	437,967
347265	Parks Fees Commercial Rental	170,559	225,000	225,000	152,000
347270	Parks Fees Sales Tax	1,496,456	1,582,000	1,582,000	1,648,000
347275	Parks Recreation Transient Rental	19,838	26,000	26,000	36,000
361110	Interest Board	210,088	145,100	145,100	108,300
361199	Interest Leases	7,827	0	0	0
362010	County Owned Property Rent	20,943	22,000	22,000	20,000
366090	Other Contributions and Donations	0	0	1,000,000	0
369910	Other	424	0	0	0
369920	Cash Over or Short	4,849	0	0	0
379999	Less 5%	0	-112,855	-112,855	-114,965
381106	From Airport Fund	35,000	35,000	35,000	35,000
399991	Balances Forward Cash Regular	4,267,232	4,422,777	2,577,063	2,601,151
	Total	**6,544,684**	**6,633,026**	**6,200,554**	**5,258,453**

Fund: 1081 - Parks and Recreation Fees Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
362	Parks and Recreation Fees	3,812,628	6,633,026	6,200,554	5,258,453
	Expenditure Summary Total	**3,812,628**	**6,633,026**	**6,200,554**	**5,258,453**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	257,699	287,210	287,210	304,560
513101	Other Salaries and Wages	252,101	364,000	364,000	364,000
514101	Overtime	4,880	14,500	14,500	14,500
521101	FICA Taxes	38,170	50,936	50,936	52,265
522101	Retirement Contributions	35,927	42,335	42,335	43,364
523101	Health Insurance	61,624	89,544	89,544	102,648
523401	Life ADD LTD	1,716	1,933	1,933	2,047
524101	Workers Compensation	5,824	8,180	8,180	8,523
525101	Unemployment Compensation	1,631	0	0	0
	Personnel Total	**659,572**	**858,638**	**858,638**	**891,907**
Operating					
531109	Professional Services	2,800	200,000	200,000	200,000
534101	Contract Serv Other Misc	217,684	324,629	324,629	331,129
544101	Rentals and Leases Equipment	0	0	27,873	0
546101	Repairs and Maint Bldgs and Grounds	88,973	0	0	0
546312	Repairs and Maint Computer Equipment	0	345	305	345
549990	Other Current Charges Misc Expenses	7	0	40	0
552106	Computer Software	9,399	54,142	54,142	86,072
552108	Operating Supplies	57,807	37,531	37,531	35,000
552116	Operating Supplies Computer Hardware	-20,240	0	0	0
552310	Merchandise for Resale	16,453	28,500	28,500	21,500
	Operating Total	**372,883**	**645,147**	**673,020**	**674,046**
Capital					
562102	Buildings CIP	0	397,418	197,481	197,481
563101	Improvements Other than Buildings	90,301	882,794	722,325	1,370,151
563102	Improvements CIP	2,402,137	3,644,902	3,131,721	1,542,696
563225	Improvements Tree Replacement	9,389	31,004	444,246	437,967
564101	Machinery and Equipment	236,248	148,930	103,473	144,205
568102	Intangible Software CIP	0	24,193	24,193	0
	Capital Total	**2,738,075**	**5,129,241**	**4,623,439**	**3,692,500**
Debt Service					
571207	Principal Subscriptions	25,695	0	0	0
572207	Interest Subscriptions	2,748	0	0	0
	Debt Service Total	**28,443**	**0**	**0**	**0**
Interfund Transfers					
591116	Budget Transfer to Building Safety Fund	13,655	0	45,457	0
	Interfund Transfers Total	**13,655**	**0**	**45,457**	**0**
	Cost Center Expenditures Total	**3,812,628**	**6,633,026**	**6,200,554**	**5,258,453**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
Current Positions						
10948	8037	Recreation Leader	1.00	1.00	1.00	41,975
10949	8037	Recreation Leader	1.00	1.00	1.00	32,781
10951	8037	Recreation Leader	1.00	1.00	1.00	38,002
10952	8037	Recreation Leader	1.00	1.00	1.00	46,156
10953	8037	Recreation Leader	1.00	1.00	1.00	34,820
10954	8037	Recreation Leader	1.00	1.00	1.00	45,053
10955	8037	Recreation Leader	1.00	1.00	1.00	47,279
		Current Positions Total	**7.00**	**7.00**	**7.00**	
		Positions Total	**7.00**	**7.00**	**7.00**	

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
PRC000003	Blue Run Restroom - CF	138,981
PRC202008	Westbrook Park Improvements - CF	58,500
	562102 - Buildings CIP Total	**197,481**
563101 - Improvements Other than Buildings		
	Future Capital	734,823
	Playground Improvements - CF	39,753
	Master Plan ADA Improvements - CF	95,353
	Park Improvements - CF	95,500
	Future Capital - CF	404,722
	563101 - Improvements Other than Buildings Total	**1,370,151**
563102 - Improvements CIP		
PRC202007	Baseline Road Trailhead Improvement	200,000
PRC202006	Ray Wayside Site Improvement - CF	211,411
PRC000031	Heagy Burry Boat Ramp - CF	59,170
PRC202002	Gores Landing Improvements - CF	2,825
PRC202008	Westbrook Park Improvements - CF	664,282
PRC202201	Rotary Field Improvements - CF	405,008
	563102 - Improvements CIP Total	**1,542,696**
563225 - Improvements Tree Replacement		
	Tree Mitigation - CF	413,242
	Tree Mitigation - CF	24,725
	563225 - Improvements Tree Replacement Total	**437,967**
564101 - Machinery and Equipment		
	Pickup Truck 1/2 ton 4x2 with options - Replacement for PK-41 with Building Dept. P-334	7,303
	Pickup Truck 1/2 ton 4x2 with options - Replacement for PK-144 with Building Dept. P-392	15,279
	Pickup Truck 1/2 ton 4x2 with options - Replacement for PK-43 with Building Dept. P-393	7,303
	Turf Spreader - Replacement for Attach-17	25,889
	Sod Cutter	7,017
	Tractor with options - Replacement for T-40	47,626
	Pull Behind Blower - Replacement for EQMT-1	13,927
	Mobile Fire Suppressant System Brush Fires	14,490
	Trailer 16' with Side Access - Replacement for PKTL-13	5,371
	564101 - Machinery and Equipment Total	**144,205**

Fund: 1091 - Medical Examiner Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
331202	Coverdell Grant	2,938	0	0	0
334224	FIGG grant Program	0	0	79,992	0
337240	Medical Examiner	3,295,869	3,590,921	3,590,921	3,792,859
337242	Medical Examiner Dist 24	1,804,398	1,832,161	1,832,161	1,901,208
342930	Medical Examiner Fees	1,175,260	1,040,000	1,040,000	1,040,000
361110	Interest Board	92,202	66,500	66,500	78,200
379999	Less 5%	0	-3,325	-3,325	-3,910
381001	From General Fund	1,421,587	1,558,155	1,558,155	1,665,659
399991	Balances Forward Cash Regular	2,115,850	2,086,987	2,103,811	2,491,694
	Total	**9,908,104**	**10,171,399**	**10,268,215**	**10,965,710**

Fund: 1091 - Medical Examiner Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
132	Medical Examiner	7,496,158	10,171,399	10,268,215	10,965,710
	Expenditure Summary Total	**7,496,158**	**10,171,399**	**10,268,215**	**10,965,710**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	500	0	0	0
534101	Contract Serv Other Misc	13,738	18,755	99,447	18,900
534403	Contract Serv Medical Examiner	6,833,923	7,258,923	7,258,923	7,614,923
541101	Communication Services	15,341	16,200	16,200	23,200
542201	Postage and Freight	2,000	2,000	2,000	2,000
543101	Utility Services Electric Water Sewer	55,029	75,000	75,000	75,000
544101	Rentals and Leases Equipment	2,105	6,750	16,750	6,500
545101	Insurance Premiums	15,996	33,039	33,039	24,766
546101	Repairs and Maint Bldgs and Grounds	7,346	58,350	60,350	32,100
546301	Repairs and Maint Equipment	29,135	21,500	19,500	31,700
549112	Other Current Charges Refunds	1,021	0	0	0
549201	Advertising Legal	539	600	725	600
549624	Medical Examiner Admin Fee	358,141	381,219	381,219	399,987
551101	Office Supplies	0	1,000	1,000	0
552106	Computer Software	5,913	100,000	129,365	102,000
552108	Operating Supplies	51,179	28,850	29,652	49,000
552116	Operating Supplies Computer Hardware	9,928	19,000	19,000	19,000
554201	Dues and Memberships	47	50	50	50
	Operating Total	**7,401,881**	**8,021,236**	**8,142,220**	**8,399,726**
Capital					
563901	Capital Improvement Funding	0	2,023,163	1,982,171	2,493,484
564101	Machinery and Equipment	18,207	77,000	77,000	22,500
	Capital Total	**18,207**	**2,100,163**	**2,059,171**	**2,515,984**
Debt Service					
571205	Principal Lease Agreements	3,069	0	0	0
571207	Principal Subscriptions	51,175	0	0	0
572205	Interest Lease Agreements	80	0	0	0
572207	Interest Subscriptions	1,745	0	0	0
	Debt Service Total	**56,069**	**0**	**0**	**0**
Non-Operating					
599615	Legal Settlement Claims	20,000	0	0	0
	Non-Operating Total	**20,000**	**0**	**0**	**0**
Reserves					
599101	Reserve for Contingencies	0	50,000	66,824	50,000
	Reserves Total	**0**	**50,000**	**66,824**	**50,000**
	Cost Center Expenditures Total	**7,496,157**	**10,171,399**	**10,268,215**	**10,965,710**

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 2027 Adopted
	Capital	
563901 - Capital Improvement Funding		
	Future Capital	2,493,484
	563901 - Capital Improvement Funding Total	**2,493,484**
564101 - Machinery and Equipment		
	Autopsy Carts with Grid Plates (Qty 3)	22,500
	564101 - Machinery and Equipment Total	**22,500**

Fund: 1110 - MSTU for Law Enforcement

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
311000	Current Taxes	91,334,715	107,111,573	107,111,573	118,330,534
311200	Delinquent Taxes	324,339	260,600	260,600	408,892
331201	US Forestry Security	14,253	0	14,224	0
331271	Drug Free Communities Program	0	0	5,000	0
331272	Justice Assistance Grant Program	6,109	0	97,802	0
331275	Victims of Crime Act Grant	48,754	0	53,240	0
331287	Internet Crimes Against Children	0	0	1,464	0
331293	STOP School Violence	44,839	0	0	0
334240	Safe in Florida Program	6,400	0	0	0
334245	Drone Replacement Program	36,651	0	0	0
334287	Internet Crimes Against Children	53,535	0	0	0
337224	US Marshall Service	39,021	0	20,000	0
337225	HIDTA Grant	164,147	0	180,010	0
337229	OCDEFT Program	22,164	0	22,155	0
337235	HVE IPTM	10,352	0	10,653	0
337250	City of Ocala	43,050	0	0	0
337520	Disaster Relief Other	255,281	0	379,161	0
341560	Property Appraiser Fees	8,936	5,000	5,000	9,000
341910	Sale of Maps and Publications	756	832	832	832
342105	School Resource Officer	3,193,750	4,125,997	4,125,997	3,918,993
342107	City of Dunnellon Fees	320,215	177,348	177,348	812,930
342950	Sheriff Charges & Fees	86,054	40,000	40,000	40,000
361110	Interest Board	1,185,684	748,000	748,000	1,004,000
361132	Interest Tax Collector	538,687	290,100	290,100	353,700
361133	Interest Sheriff	124,864	130,000	130,000	134,000
364041	Sale of Surplus Equipment	0	0	108,054	0
364080	Insurance Proceeds Automotive	448,686	0	335,442	0
364090	Insurance Proceeds Property	0	0	45,000	0
366056	Teen Drivers Challenge	0	0	550	0
366090	Other Contributions and Donations	10,000	0	15,000	0
369910	Other	5,528	5,200	5,200	5,200
379999	Less 5%	0	-5,429,566	-5,429,566	-6,014,309
381112	From Law Enforcement Trust Fund	214,100	0	244,500	0
399991	Balances Forward Cash Regular	18,092,205	18,776,938	18,776,938	23,857,315
	Total	**116,633,075**	**126,242,022**	**127,774,277**	**142,861,087**

Fund: 1110 - MSTU for Law Enforcement

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
120	Sheriff Patrol CID Transfer	88,571,616	100,197,637	101,729,892	112,055,105
244	Sheriff Insurance and Tax Fees	3,715,432	22,840,138	22,840,138	26,999,482
245	MSTU for Law Enforcement Transfer	3,226,058	3,204,247	3,204,247	3,806,500
	Expenditure Summary Total	**95,513,106**	**126,242,022**	**127,774,277**	**142,861,087**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
510101	Personnel Services MCSD	0	80,445,842	80,661,411	94,103,439
	Personnel Total	**0**	**80,445,842**	**80,661,411**	**94,103,439**
Operating					
530101	Operating Expenses MCSD	0	16,707,039	17,280,670	17,739,691
	Operating Total	**0**	**16,707,039**	**17,280,670**	**17,739,691**
Capital					
560101	Capital Outlay MCSD	0	2,832,781	3,787,811	0
	Capital Total	**0**	**2,832,781**	**3,787,811**	**0**
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	88,571,616	0	0	0
	Constitutional Officer Transfer Total	**88,571,616**	**0**	**0**	**0**
	Cost Center Expenditures Total	**88,571,616**	**100,197,637**	**101,729,892**	**112,055,105**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
549130	Other Current Charges Tax Collector	1,843,761	2,142,231	2,142,231	2,366,611
549140	Other Current Charges Prop Appraiser	1,151,160	1,256,412	1,258,022	1,310,771
549185	Charges Central Services Cost Allocation	720,511	660,919	660,919	639,956
	Operating Total	**3,715,432**	**4,059,562**	**4,061,172**	**4,317,338**
Reserves					
599101	Reserve for Contingencies	0	3,638	3,638	0
599199	Reserve for Cash Carry Forward	0	18,776,938	18,775,328	22,682,144
	Reserves Total	**0**	**18,780,576**	**18,778,966**	**22,682,144**
	Cost Center Expenditures Total	**3,715,432**	**22,840,138**	**22,840,138**	**26,999,482**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Interfund Transfers					
591001	Budget Transfer to General Fund	3,226,058	3,204,247	3,204,247	3,806,500
	Interfund Transfers Total	**3,226,058**	**3,204,247**	**3,204,247**	**3,806,500**
	Cost Center Expenditures Total	**3,226,058**	**3,204,247**	**3,204,247**	**3,806,500**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1120 - Fire Rescue and EMS Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
311000	Current Taxes	27,966,805	32,820,525	32,820,525	36,252,740
311200	Delinquent Taxes	99,074	66,000	66,000	73,000
322045	Fire Marshall	135,677	162,000	162,000	162,000
322075	Fire Service Misc Fees	5,200	25,000	25,000	25,000
325220	Fire Protection	36,012,847	57,681,784	57,681,784	58,174,760
325221	Partial Year Fire Protection	2,043,197	1,500,000	1,500,000	1,875,000
331284	State Homeland Security	154,185	0	0	0
331501	Disaster Relief Funding	1,895	0	0	0
331502	Hazard Mitigation	199,614	36,270	36,270	16,870
334210	Urban Search and Rescue Sustainability	0	0	187,500	0
334220	Emergency Medical Service	531	0	0	0
334245	Drone Replacement Program	0	0	75,000	0
335210	Firefighters Supp Comp	90,080	90,000	90,000	90,000
337212	County EMS	58,540	0	38,157	0
337251	City of McIntosh	34,623	15,696	15,696	16,010
337520	Disaster Relief Other	629,403	0	0	0
341560	Property Appraiser Fees	2,740	0	0	0
341910	Sale of Maps and Publications	232	204	204	0
341912	Copying Paper Fees	5	0	0	0
342200	Fire Protection Services	13,120	1,000	1,000	1,000
342501	Inspections Plan Reviews	15,945	10,000	10,000	10,000
349081	Fire Fees	488,200	337,051	337,051	337,051
354002	Illegal Burn Fines	165	0	0	0
361110	Interest Board	1,377,475	890,000	890,000	1,259,000
361132	Interest Tax Collector	393,664	196,000	196,000	300,000
362025	Fire Station Rent	1,400	0	0	0
364041	Sale of Surplus Equipment	8,000	0	0	0
369301	Court Settlement	500	0	0	0
369910	Other	51,045	15,000	15,000	36,000
369920	Cash Over or Short	-60	0	0	0
379999	Less 5%	0	-4,685,228	-4,685,228	-4,925,278
381001	From General Fund	1,086,914	1,116,210	1,116,210	1,289,957
399991	Balances Forward Cash Regular	20,343,461	14,575,308	14,575,308	37,821,752
	Total	**91,214,477**	**104,852,820**	**105,153,477**	**132,814,862**

Fund: 1120 - Fire Rescue and EMS Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
300	Fire Rescue Services	68,424,719	104,852,820	105,153,477	132,814,862
	Expenditure Summary Total	**68,424,719**	**104,852,820**	**105,153,477**	**132,814,862**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	27,661,189	30,240,577	29,240,577	40,234,342
514101	Overtime	5,970,548	4,808,225	5,808,225	6,472,920
521101	FICA Taxes	2,462,532	2,681,397	2,681,397	3,573,055
522101	Retirement Contributions	10,277,136	11,739,169	11,739,169	16,914,517
523101	Health Insurance	4,404,761	5,372,640	5,372,640	6,491,264
523401	Life ADD LTD	179,472	203,015	203,015	276,715
523411	Firefighter Cancer Policy	97,398	116,878	116,878	150,000
524101	Workers Compensation	934,164	1,199,514	1,199,514	1,645,839
525101	Unemployment Compensation	48	2,000	2,000	2,000
	Personnel Total	**51,987,248**	**56,363,415**	**56,363,415**	**75,760,652**
Operating					
531101	Prof Services Attorney	0	0	3,000	0
531109	Professional Services	147,427	228,600	228,600	238,000
531339	Prof Services Medical Immunization	74,722	204,000	180,000	104,000
534101	Contract Serv Other Misc	150,572	160,500	160,500	200,500
534115	Contract Serv Staff Leasing	7,996	10,000	10,000	10,000
540101	Travel and Per Diem	42,267	100,600	100,600	89,100
541101	Communication Services	179,934	439,800	439,800	439,800
542201	Postage and Freight	740	12,000	12,000	12,000
543101	Utility Services Electric Water Sewer	460,629	523,000	523,000	523,000
544101	Rentals and Leases Equipment	28,514	60,000	60,000	80,000
544401	Rentals and Leases Buildings	1	50	50	50
545101	Insurance Premiums	670,479	718,120	718,120	760,144
546101	Repairs and Maint Bldgs and Grounds	230,280	651,000	552,059	576,400
546257	Repairs and Maint Fleet Management	1,096,066	875,000	1,050,000	1,200,000
546301	Repairs and Maint Equipment	472,836	828,600	828,600	903,600
546312	Repairs and Maint Computer Equipment	0	500	500	500
547101	Printing and Binding	1,727	13,500	13,500	11,100
549112	Other Current Charges Refunds	7,803	0	0	0
549130	Other Current Charges Tax Collector	567,984	656,411	656,411	725,055
549140	Other Current Charges Prop Appraiser	352,932	384,829	385,322	401,650
549182	Other Current Charges Volunteer Firefighter	14,690	30,000	30,000	20,000
549185	Charges Central Services Cost Allocation	3,912,037	3,844,795	3,844,795	4,415,262
549990	Other Current Charges Misc Expenses	0	500	500	500
551101	Office Supplies	30,633	64,900	64,573	58,900
552101	Gasoline Oil and Lubricants	603,630	728,500	753,500	740,500
552103	Medical Supplies	241,126	328,800	329,517	328,800
552106	Computer Software	605,321	1,263,481	1,227,275	1,336,698
552107	Clothing and Wearing Apparel	969,977	1,500,630	1,500,630	1,576,525
552108	Operating Supplies	1,088,252	1,359,090	1,497,238	1,265,200
552114	Operating Supplies Public Education	16,324	33,500	33,500	26,000
552116	Operating Supplies Computer Hardware	252,054	403,600	403,600	363,100
552122	Operating Supplies CIP	0	20,000	20,000	20,000
552257	Parts Vehicle and Equipment	146,334	250,000	150,000	200,000
554101	Books Publications and Subscriptions	33,877	83,300	83,300	81,850
554201	Dues and Memberships	3,366	12,435	12,435	11,535
555301	Training Materials and Supplies	44,289	67,100	67,100	46,200
555501	Training and Education	615,388	1,267,668	1,167,668	454,200

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Operating Total	**13,070,207**	**17,124,809**	**17,107,693**	**17,220,169**
Capital					
562101	Building Improvements	285,486	0	119,941	300,000
562102	Buildings CIP	823,070	416,093	350,341	126,971
564101	Machinery and Equipment	516,663	1,466,116	1,639,497	0
564102	Machinery and Equipment CIP	0	6,281	6,270	6,281
568102	Intangible Software CIP	1,078	0	36,533	5,149
	Capital Total	**1,626,297**	**1,888,490**	**2,152,582**	**438,401**
Debt Service					
571201	Principal Lease Purchase	241,452	245,315	245,315	47,514
571205	Principal Lease Agreements	6,774	0	0	0
571207	Principal Subscriptions	41,948	0	0	0
572201	Interest Lease Purchase	8,548	4,686	4,686	761
572205	Interest Lease Agreements	347	0	0	0
572207	Interest Subscriptions	4,486	0	0	0
	Debt Service Total	**303,555**	**250,001**	**250,001**	**48,275**
Grants & Aid					
581120	Aid to City of Ocala - Fire Rescue	280,700	375,000	363,411	266,000
	Grants & Aid Total	**280,700**	**375,000**	**363,411**	**266,000**
Interfund Transfers					
591001	Budget Transfer to General Fund	1,056,344	1,509,677	1,509,677	1,756,346
591105	Budget Transfer to Transportation Fund	0	0	34,000	0
591501	Budget Transfer to Insurance Fund	100,370	0	0	0
	Interfund Transfers Total	**1,156,714**	**1,509,677**	**1,543,677**	**1,756,346**
Reserves					
599101	Reserve for Contingencies	0	7,341,428	7,372,698	12,325,019
599199	Reserve for Cash Carry Forward	0	20,000,000	20,000,000	25,000,000
	Reserves Total	**0**	**27,341,428**	**27,372,698**	**37,325,019**
	Cost Center Expenditures Total	**68,424,721**	**104,852,820**	**105,153,477**	**132,814,862**

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10956	1018	Fire Chief	1.00	1.00	1.00	198,589
10957	1266	Deputy Chief	1.00	1.00	1.00	183,488
10978	1266	Deputy Chief	1.00	1.00	1.00	180,930
10958	1308	Public Safety Information Manager	1.00	1.00	1.00	86,258
10999	2012	Battalion Chief	1.00	1.00	1.00	143,578
11023	2012	Battalion Chief	1.00	1.00	1.00	132,785
11026	2012	Battalion Chief	1.00	1.00	1.00	125,095
11033	2012	Battalion Chief	1.00	1.00	1.00	125,095
11051	2012	Battalion Chief	1.00	1.00	1.00	164,038
11064	2012	Battalion Chief	1.00	1.00	1.00	146,399
11081	2012	Battalion Chief	1.00	1.00	1.00	128,320
11094	2012	Battalion Chief	1.00	1.00	1.00	140,308
11123	2012	Battalion Chief	1.00	1.00	1.00	147,427
11149	2012	Battalion Chief	1.00	1.00	1.00	149,789
11156	2012	Battalion Chief	1.00	1.00	1.00	126,115
11166	2012	Battalion Chief	1.00	1.00	1.00	125,095
11175	2012	Battalion Chief	1.00	1.00	1.00	132,426
11178	2012	Battalion Chief	1.00	1.00	1.00	126,115
11199	2012	Battalion Chief	1.00	1.00	1.00	140,308
11204	2012	Battalion Chief	1.00	1.00	1.00	127,135
11231	2012	Battalion Chief	1.00	1.00	1.00	146,399
11236	2012	Battalion Chief	1.00	1.00	1.00	141,440
11246	2012	Battalion Chief	1.00	1.00	1.00	145,352
11248	2012	Battalion Chief	1.00	1.00	1.00	141,769
11291	2012	Battalion Chief	1.00	1.00	1.00	118,949
10166	2036	Captain	1.00	1.00	1.00	106,162
10167	2036	Captain	1.00	1.00	1.00	116,359
10168	2036	Captain	1.00	1.00	1.00	110,268
10959	2036	Captain	1.00	1.00	1.00	108,449
10960	2036	Captain	1.00	1.00	1.00	121,430
10961	2036	Captain	1.00	1.00	1.00	120,107
10962	2036	Captain	1.00	1.00	1.00	120,327
10963	2036	Captain	1.00	1.00	1.00	117,627
10964	2036	Captain	1.00	1.00	1.00	119,969
10966	2036	Captain	1.00	1.00	1.00	121,981
10967	2036	Captain	1.00	1.00	1.00	107,925
10968	2036	Captain	1.00	1.00	1.00	106,051
10970	2036	Captain	1.00	1.00	1.00	119,859
10971	2036	Captain	1.00	1.00	1.00	120,162
10972	2036	Captain	1.00	1.00	1.00	126,363
10973	2036	Captain	1.00	1.00	1.00	104,728
10974	2036	Captain	1.00	1.00	1.00	104,618
10975	2036	Captain	1.00	1.00	1.00	106,427
10976	2036	Captain	1.00	1.00	1.00	116,331
10977	2036	Captain	1.00	1.00	1.00	89,185
11016	2036	Captain	1.00	1.00	1.00	108,807
11018	2036	Captain	1.00	1.00	1.00	133,060

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11167	2036	Captain	1.00	1.00	1.00	107,292
11798	2036	Captain	1.00	1.00	1.00	120,300
11861	2036	Captain	1.00	1.00	1.00	107,917
11937	2036	Captain	1.00	1.00	1.00	99,844
12004	2036	Captain	1.00	1.00	1.00	105,307
10969	2071	Battalion Chief Community Risk Reduction	1.00	1.00	1.00	131,717
10965	2100	Division Chief	1.00	1.00	1.00	173,816
10979	2100	Division Chief	1.00	1.00	1.00	151,623
10980	2100	Division Chief	1.00	1.00	1.00	165,101
10981	2100	Division Chief	1.00	1.00	1.00	152,975
10982	2100	Division Chief	1.00	1.00	1.00	122,338
11225	2100	Division Chief	1.00	1.00	1.00	165,105
11234	2100	Division Chief	1.00	1.00	1.00	163,167
11956	2100	Division Chief	1.00	1.00	1.00	151,623
11709	2210	Logistics Manager	1.00	1.00	1.00	93,476
12005	2265	Multimedia Technician	1.00	1.00	0.00	0
10983	2293	Administrative and Financial Services Manager	1.00	1.00	1.00	104,084
11875	3042	Business Technologist	1.00	1.00	1.00	59,343
11710	3083	Geographic Information Systems Programmer Analyst	1.00	1.00	1.00	58,532
10985	3152	Fire Inspector	1.00	1.00	1.00	69,556
11711	3152	Fire Inspector	1.00	1.00	1.00	45,636
11829	3152	Fire Inspector	1.00	1.00	1.00	52,312
11939	3152	Fire Inspector	1.00	1.00	1.00	47,924
11940	3152	Fire Inspector	1.00	1.00	1.00	52,312
10986	3155	Fire Marshal	1.00	1.00	1.00	142,231
10987	4400	Firefighter	1.00	1.00	1.00	60,550
10992	4400	Firefighter	1.00	1.00	1.00	80,889
10996	4400	Firefighter	1.00	1.00	1.00	60,412
10997	4400	Firefighter	1.00	1.00	1.00	60,550
11001	4400	Firefighter	1.00	1.00	1.00	60,412
11002	4400	Firefighter	1.00	1.00	1.00	68,680
11003	4400	Firefighter	1.00	1.00	1.00	61,266
11004	4400	Firefighter	1.00	1.00	1.00	60,550
11006	4400	Firefighter	1.00	1.00	1.00	59,723
11007	4400	Firefighter	1.00	1.00	1.00	60,412
11008	4400	Firefighter	1.00	1.00	1.00	68,680
11011	4400	Firefighter	1.00	1.00	1.00	62,121
11015	4400	Firefighter	1.00	1.00	1.00	60,550
11021	4400	Firefighter	1.00	1.00	1.00	59,723
11024	4400	Firefighter	1.00	1.00	1.00	68,680
11028	4400	Firefighter	1.00	1.00	1.00	60,550
11030	4400	Firefighter	1.00	1.00	1.00	60,550
11032	4400	Firefighter	1.00	1.00	1.00	96,268
11037	4400	Firefighter	1.00	1.00	1.00	60,412
11039	4400	Firefighter	1.00	1.00	1.00	61,266
11040	4400	Firefighter	1.00	1.00	1.00	68,680

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11044	4400	Firefighter	1.00	1.00	1.00	60,550
11050	4400	Firefighter	1.00	1.00	1.00	68,680
11056	4400	Firefighter	1.00	1.00	1.00	99,685
11058	4400	Firefighter	1.00	1.00	1.00	68,680
11059	4400	Firefighter	1.00	1.00	1.00	70,554
11060	4400	Firefighter	1.00	1.00	1.00	62,121
11063	4400	Firefighter	1.00	1.00	1.00	97,646
11067	4400	Firefighter	1.00	1.00	1.00	68,680
11068	4400	Firefighter	1.00	1.00	1.00	60,550
11069	4400	Firefighter	1.00	1.00	1.00	62,121
11080	4400	Firefighter	1.00	1.00	1.00	61,266
11082	4400	Firefighter	1.00	1.00	1.00	60,550
11083	4400	Firefighter	1.00	1.00	1.00	59,723
11084	4400	Firefighter	1.00	1.00	1.00	79,814
11086	4400	Firefighter	1.00	1.00	1.00	66,613
11087	4400	Firefighter	1.00	1.00	1.00	60,550
11088	4400	Firefighter	1.00	1.00	1.00	65,235
11090	4400	Firefighter	1.00	1.00	1.00	60,550
11092	4400	Firefighter	1.00	1.00	1.00	60,412
11093	4400	Firefighter	1.00	1.00	1.00	59,723
11095	4400	Firefighter	1.00	1.00	1.00	61,266
11096	4400	Firefighter	1.00	1.00	1.00	68,680
11097	4400	Firefighter	1.00	1.00	1.00	90,425
11099	4400	Firefighter	1.00	1.00	1.00	63,003
11100	4400	Firefighter	1.00	1.00	1.00	60,550
11104	4400	Firefighter	1.00	1.00	1.00	62,259
11105	4400	Firefighter	1.00	1.00	1.00	61,266
11108	4400	Firefighter	1.00	1.00	1.00	63,885
11109	4400	Firefighter	1.00	1.00	1.00	73,062
11110	4400	Firefighter	1.00	1.00	1.00	62,121
11111	4400	Firefighter	1.00	1.00	1.00	79,098
11114	4400	Firefighter	1.00	1.00	1.00	60,550
11115	4400	Firefighter	1.00	1.00	1.00	91,141
11119	4400	Firefighter	1.00	1.00	1.00	68,680
11122	4400	Firefighter	1.00	1.00	1.00	60,550
11124	4400	Firefighter	1.00	1.00	1.00	68,680
11125	4400	Firefighter	1.00	1.00	1.00	60,550
11132	4400	Firefighter	1.00	1.00	1.00	68,680
11135	4400	Firefighter	1.00	1.00	1.00	62,121
11136	4400	Firefighter	1.00	1.00	1.00	61,266
11138	4400	Firefighter	1.00	1.00	1.00	61,266
11141	4400	Firefighter	1.00	1.00	1.00	63,003
11142	4400	Firefighter	1.00	1.00	1.00	61,266
11144	4400	Firefighter	1.00	1.00	1.00	68,680
11145	4400	Firefighter	1.00	1.00	1.00	68,680
11147	4400	Firefighter	1.00	1.00	1.00	61,266
11148	4400	Firefighter	1.00	1.00	1.00	68,680
11152	4400	Firefighter	1.00	1.00	1.00	66,172
11157	4400	Firefighter	1.00	1.00	1.00	68,680

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11158	4400	Firefighter	1.00	1.00	1.00	68,680
11168	4400	Firefighter	1.00	1.00	1.00	68,680
11170	4400	Firefighter	1.00	1.00	1.00	60,550
11171	4400	Firefighter	1.00	1.00	1.00	68,680
11172	4400	Firefighter	1.00	1.00	1.00	63,003
11176	4400	Firefighter	1.00	1.00	1.00	68,680
11179	4400	Firefighter	1.00	1.00	1.00	63,140
11187	4400	Firefighter	1.00	1.00	1.00	68,680
11192	4400	Firefighter	1.00	1.00	1.00	62,121
11193	4400	Firefighter	1.00	1.00	1.00	88,192
11194	4400	Firefighter	1.00	1.00	1.00	68,680
11195	4400	Firefighter	1.00	1.00	1.00	63,003
11197	4400	Firefighter	1.00	1.00	1.00	80,255
11198	4400	Firefighter	1.00	1.00	1.00	68,680
11200	4400	Firefighter	1.00	1.00	1.00	100,264
11201	4400	Firefighter	1.00	1.00	1.00	68,680
11202	4400	Firefighter	1.00	1.00	1.00	62,259
11209	4400	Firefighter	1.00	1.00	1.00	61,266
11210	4400	Firefighter	1.00	1.00	1.00	59,723
11211	4400	Firefighter	1.00	1.00	1.00	72,649
11214	4400	Firefighter	1.00	1.00	1.00	61,266
11216	4400	Firefighter	1.00	1.00	1.00	72,456
11217	4400	Firefighter	1.00	1.00	1.00	80,972
11218	4400	Firefighter	1.00	1.00	1.00	60,550
11219	4400	Firefighter	1.00	1.00	1.00	64,326
11220	4400	Firefighter	1.00	1.00	1.00	76,507
11222	4400	Firefighter	1.00	1.00	1.00	68,680
11226	4400	Firefighter	1.00	1.00	1.00	60,550
11227	4400	Firefighter	1.00	1.00	1.00	85,078
11228	4400	Firefighter	1.00	1.00	1.00	71,574
11230	4400	Firefighter	1.00	1.00	1.00	72,676
11232	4400	Firefighter	1.00	1.00	1.00	68,680
11233	4400	Firefighter	1.00	1.00	1.00	68,680
11235	4400	Firefighter	1.00	1.00	1.00	81,275
11237	4400	Firefighter	1.00	1.00	1.00	68,680
11238	4400	Firefighter	1.00	1.00	1.00	68,680
11241	4400	Firefighter	1.00	1.00	1.00	61,266
11242	4400	Firefighter	1.00	1.00	1.00	63,003
11243	4400	Firefighter	1.00	1.00	1.00	68,680
11244	4400	Firefighter	1.00	1.00	1.00	68,680
11247	4400	Firefighter	1.00	1.00	1.00	73,834
11250	4400	Firefighter	1.00	1.00	1.00	64,794
11251	4400	Firefighter	1.00	1.00	1.00	68,680
11254	4400	Firefighter	1.00	1.00	1.00	63,140
11255	4400	Firefighter	1.00	1.00	1.00	68,680
11257	4400	Firefighter	1.00	1.00	1.00	77,113
11259	4400	Firefighter	1.00	1.00	1.00	59,943
11260	4400	Firefighter	1.00	1.00	1.00	60,550
11261	4400	Firefighter	1.00	1.00	1.00	73,365

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11262	4400	Firefighter	1.00	1.00	1.00	60,550
11264	4400	Firefighter	1.00	1.00	1.00	60,550
11266	4400	Firefighter	1.00	1.00	1.00	60,412
11267	4400	Firefighter	1.00	1.00	1.00	59,723
11270	4400	Firefighter	1.00	1.00	1.00	61,266
11271	4400	Firefighter	1.00	1.00	1.00	68,680
11272	4400	Firefighter	1.00	1.00	1.00	62,121
11274	4400	Firefighter	1.00	1.00	1.00	68,680
11277	4400	Firefighter	1.00	1.00	1.00	62,121
11279	4400	Firefighter	1.00	1.00	1.00	63,885
11280	4400	Firefighter	1.00	1.00	1.00	85,740
11281	4400	Firefighter	1.00	1.00	1.00	81,936
11282	4400	Firefighter	1.00	1.00	1.00	68,680
11283	4400	Firefighter	1.00	1.00	1.00	62,121
11284	4400	Firefighter	1.00	1.00	1.00	78,905
11286	4400	Firefighter	1.00	1.00	1.00	60,550
11287	4400	Firefighter	1.00	1.00	1.00	62,121
11288	4400	Firefighter	1.00	1.00	1.00	63,003
11289	4400	Firefighter	1.00	1.00	1.00	60,550
11293	4400	Firefighter	1.00	1.00	1.00	59,723
11871	4400	Firefighter	1.00	1.00	1.00	68,680
11872	4400	Firefighter	1.00	1.00	1.00	62,259
11873	4400	Firefighter	1.00	1.00	1.00	61,266
11874	4400	Firefighter	1.00	1.00	1.00	68,680
11876	4400	Firefighter	1.00	1.00	1.00	62,259
11877	4400	Firefighter	1.00	1.00	1.00	60,550
11878	4400	Firefighter	1.00	1.00	1.00	59,943
11879	4400	Firefighter	1.00	1.00	1.00	59,723
11880	4400	Firefighter	1.00	1.00	1.00	68,680
11881	4400	Firefighter	1.00	1.00	1.00	62,121
11882	4400	Firefighter	1.00	1.00	1.00	60,550
11883	4400	Firefighter	1.00	1.00	1.00	68,680
12006	4400	Firefighter	1.00	1.00	1.00	98,693
12007	4400	Firefighter	1.00	1.00	1.00	60,550
12008	4400	Firefighter	1.00	1.00	1.00	68,680
12009	4400	Firefighter	1.00	1.00	1.00	60,550
12010	4400	Firefighter	1.00	1.00	1.00	65,400
12011	4400	Firefighter	1.00	1.00	1.00	60,550
12012	4400	Firefighter	1.00	1.00	1.00	60,550
12013	4400	Firefighter	1.00	1.00	1.00	68,680
12014	4400	Firefighter	1.00	1.00	1.00	59,117
12015	4400	Firefighter	1.00	1.00	1.00	60,550
12016	4400	Firefighter	1.00	1.00	1.00	68,680
12017	4400	Firefighter	1.00	1.00	1.00	59,117
12018	4400	Firefighter	1.00	1.00	1.00	60,550
12019	4400	Firefighter	1.00	1.00	1.00	60,550
12020	4400	Firefighter	1.00	1.00	1.00	60,550
10989	5000	Driver Engineer	1.00	1.00	1.00	88,358
10995	5000	Driver Engineer	1.00	1.00	1.00	95,138

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11010	5000	Driver Engineer	1.00	1.00	1.00	99,492
11012	5000	Driver Engineer	1.00	1.00	1.00	85,657
11014	5000	Driver Engineer	1.00	1.00	1.00	97,432
11017	5000	Driver Engineer	1.00	1.00	1.00	94,118
11020	5000	Driver Engineer	1.00	1.00	1.00	96,653
11025	5000	Driver Engineer	1.00	1.00	1.00	85,740
11031	5000	Driver Engineer	1.00	1.00	1.00	81,964
11036	5000	Driver Engineer	1.00	1.00	1.00	84,417
11038	5000	Driver Engineer	1.00	1.00	1.00	98,197
11041	5000	Driver Engineer	1.00	1.00	1.00	89,047
11045	5000	Driver Engineer	1.00	1.00	1.00	104,205
11047	5000	Driver Engineer	1.00	1.00	1.00	101,697
11052	5000	Driver Engineer	1.00	1.00	1.00	104,067
11053	5000	Driver Engineer	1.00	1.00	1.00	104,012
11054	5000	Driver Engineer	1.00	1.00	1.00	84,527
11062	5000	Driver Engineer	1.00	1.00	1.00	89,074
11065	5000	Driver Engineer	1.00	1.00	1.00	102,193
11066	5000	Driver Engineer	1.00	1.00	1.00	94,724
11071	5000	Driver Engineer	1.00	1.00	1.00	114,512
11072	5000	Driver Engineer	1.00	1.00	1.00	86,318
11078	5000	Driver Engineer	1.00	1.00	1.00	99,988
11098	5000	Driver Engineer	1.00	1.00	1.00	97,453
11103	5000	Driver Engineer	1.00	1.00	1.00	87,063
11107	5000	Driver Engineer	1.00	1.00	1.00	106,272
11113	5000	Driver Engineer	1.00	1.00	1.00	86,374
11118	5000	Driver Engineer	1.00	1.00	1.00	92,023
11120	5000	Driver Engineer	1.00	1.00	1.00	107,154
11126	5000	Driver Engineer	1.00	1.00	1.00	95,970
11127	5000	Driver Engineer	1.00	1.00	1.00	90,232
11128	5000	Driver Engineer	1.00	1.00	1.00	101,228
11129	5000	Driver Engineer	1.00	1.00	1.00	95,882
11131	5000	Driver Engineer	1.00	1.00	1.00	108,063
11133	5000	Driver Engineer	1.00	1.00	1.00	87,724
11134	5000	Driver Engineer	1.00	1.00	1.00	87,035
11137	5000	Driver Engineer	1.00	1.00	1.00	97,425
11139	5000	Driver Engineer	1.00	1.00	1.00	99,354
11146	5000	Driver Engineer	1.00	1.00	1.00	103,819
11150	5000	Driver Engineer	1.00	1.00	1.00	110,874
11153	5000	Driver Engineer	1.00	1.00	1.00	103,736
11154	5000	Driver Engineer	1.00	1.00	1.00	109,138
11155	5000	Driver Engineer	1.00	1.00	1.00	109,055
11159	5000	Driver Engineer	1.00	1.00	1.00	95,000
11162	5000	Driver Engineer	1.00	1.00	1.00	86,952
11163	5000	Driver Engineer	1.00	1.00	1.00	106,520
11165	5000	Driver Engineer	1.00	1.00	1.00	84,472
11169	5000	Driver Engineer	1.00	1.00	1.00	109,055
11177	5000	Driver Engineer	1.00	1.00	1.00	83,866
11180	5000	Driver Engineer	1.00	1.00	1.00	94,642
11181	5000	Driver Engineer	1.00	1.00	1.00	81,551

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11183	5000	Driver Engineer	1.00	1.00	1.00	98,279
11185	5000	Driver Engineer	1.00	1.00	1.00	93,429
11186	5000	Driver Engineer	1.00	1.00	1.00	95,275
11189	5000	Driver Engineer	1.00	1.00	1.00	86,318
11196	5000	Driver Engineer	1.00	1.00	1.00	98,224
11206	5000	Driver Engineer	1.00	1.00	1.00	81,302
11207	5000	Driver Engineer	1.00	1.00	1.00	110,874
11208	5000	Driver Engineer	1.00	1.00	1.00	102,551
11212	5000	Driver Engineer	1.00	1.00	1.00	82,625
11213	5000	Driver Engineer	1.00	1.00	1.00	95,248
11221	5000	Driver Engineer	1.00	1.00	1.00	83,728
11224	5000	Driver Engineer	1.00	1.00	1.00	83,783
11229	5000	Driver Engineer	1.00	1.00	1.00	103,626
11239	5000	Driver Engineer	1.00	1.00	1.00	103,543
11240	5000	Driver Engineer	1.00	1.00	1.00	103,791
11245	5000	Driver Engineer	1.00	1.00	1.00	84,582
11249	5000	Driver Engineer	1.00	1.00	1.00	84,582
11252	5000	Driver Engineer	1.00	1.00	1.00	86,318
11253	5000	Driver Engineer	1.00	1.00	1.00	86,952
11256	5000	Driver Engineer	1.00	1.00	1.00	105,252
11258	5000	Driver Engineer	1.00	1.00	1.00	85,822
11263	5000	Driver Engineer	1.00	1.00	1.00	95,193
11265	5000	Driver Engineer	1.00	1.00	1.00	87,669
11268	5000	Driver Engineer	1.00	1.00	1.00	102,661
11273	5000	Driver Engineer	1.00	1.00	1.00	85,051
11275	5000	Driver Engineer	1.00	1.00	1.00	104,067
11276	5000	Driver Engineer	1.00	1.00	1.00	102,606
11285	5000	Driver Engineer	1.00	1.00	1.00	103,543
11290	5000	Driver Engineer	1.00	1.00	1.00	87,724
11292	5000	Driver Engineer	1.00	1.00	1.00	81,854
11865	5000	Driver Engineer	1.00	1.00	1.00	80,889
11866	5000	Driver Engineer	1.00	1.00	1.00	94,449
11867	5000	Driver Engineer	1.00	1.00	1.00	83,838
11868	5000	Driver Engineer	1.00	1.00	1.00	89,488
11869	5000	Driver Engineer	1.00	1.00	1.00	81,358
11870	5000	Driver Engineer	1.00	1.00	1.00	89,047
12021	5000	Driver Engineer	1.00	1.00	1.00	87,035
12022	5000	Driver Engineer	1.00	1.00	1.00	87,035
12023	5000	Driver Engineer	1.00	1.00	1.00	81,385
11294	5024	Fire EMS Purchasing Coordinator	1.00	1.00	1.00	57,533
11295	5024	Fire EMS Purchasing Coordinator	1.00	1.00	1.00	56,306
10984	5082	Fire Prevention Supervisor	1.00	1.00	0.00	0
11223	5082	Fire Prevention Supervisor	1.00	1.00	0.00	0
11734	5219	Quality Improvement Technician	1.00	1.00	1.00	75,962
12084	5219	Quality Improvement Technician	0.00	1.00	1.00	53,207
10988	5518	Lieutenant	1.00	1.00	1.00	115,063
10990	5518	Lieutenant	1.00	1.00	1.00	96,874
10991	5518	Lieutenant	1.00	1.00	1.00	120,135
10993	5518	Lieutenant	1.00	1.00	1.00	102,992

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
10994	5518	Lieutenant	1.00	1.00	1.00	119,418
10998	5518	Lieutenant	1.00	1.00	1.00	122,615
11000	5518	Lieutenant	1.00	1.00	1.00	102,992
11005	5518	Lieutenant	1.00	1.00	1.00	101,449
11009	5518	Lieutenant	1.00	1.00	1.00	96,764
11013	5518	Lieutenant	1.00	1.00	1.00	115,973
11019	5518	Lieutenant	1.00	1.00	1.00	96,764
11022	5518	Lieutenant	1.00	1.00	1.00	95,937
11029	5518	Lieutenant	1.00	1.00	1.00	98,803
11034	5518	Lieutenant	1.00	1.00	1.00	103,350
11035	5518	Lieutenant	1.00	1.00	1.00	126,997
11042	5518	Lieutenant	1.00	1.00	1.00	108,725
11043	5518	Lieutenant	1.00	1.00	1.00	96,433
11046	5518	Lieutenant	1.00	1.00	1.00	118,150
11048	5518	Lieutenant	1.00	1.00	1.00	125,977
11049	5518	Lieutenant	1.00	1.00	1.00	102,165
11055	5518	Lieutenant	1.00	1.00	1.00	97,921
11057	5518	Lieutenant	1.00	1.00	1.00	102,358
11061	5518	Lieutenant	1.00	1.00	1.00	121,540
11070	5518	Lieutenant	1.00	1.00	1.00	80,448
11073	5518	Lieutenant	1.00	1.00	1.00	101,008
11074	5518	Lieutenant	1.00	1.00	1.00	97,516
11075	5518	Lieutenant	1.00	1.00	1.00	109,855
11076	5518	Lieutenant	1.00	1.00	1.00	113,134
11077	5518	Lieutenant	1.00	1.00	1.00	102,992
11079	5518	Lieutenant	1.00	1.00	1.00	119,528
11085	5518	Lieutenant	1.00	1.00	1.00	116,800
11089	5518	Lieutenant	1.00	1.00	1.00	85,188
11091	5518	Lieutenant	1.00	1.00	1.00	100,693
11101	5518	Lieutenant	1.00	1.00	1.00	101,835
11102	5518	Lieutenant	1.00	1.00	1.00	120,741
11106	5518	Lieutenant	1.00	1.00	1.00	91,830
11112	5518	Lieutenant	1.00	1.00	1.00	100,402
11116	5518	Lieutenant	1.00	1.00	1.00	97,067
11117	5518	Lieutenant	1.00	1.00	1.00	116,359
11121	5518	Lieutenant	1.00	1.00	1.00	90,480
11130	5518	Lieutenant	1.00	1.00	1.00	107,650
11140	5518	Lieutenant	1.00	1.00	1.00	101,559
11143	5518	Lieutenant	1.00	1.00	1.00	116,359
11151	5518	Lieutenant	1.00	1.00	1.00	105,252
11160	5518	Lieutenant	1.00	1.00	1.00	109,083
11161	5518	Lieutenant	1.00	1.00	1.00	101,480
11164	5518	Lieutenant	1.00	1.00	1.00	112,583
11173	5518	Lieutenant	1.00	1.00	1.00	101,449
11174	5518	Lieutenant	1.00	1.00	1.00	97,976
11182	5518	Lieutenant	1.00	1.00	1.00	104,646
11184	5518	Lieutenant	1.00	1.00	1.00	99,079
11188	5518	Lieutenant	1.00	1.00	1.00	104,646
11190	5518	Lieutenant	1.00	1.00	1.00	102,992

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
11191	5518	Lieutenant	1.00	1.00	1.00	99,795
11203	5518	Lieutenant	1.00	1.00	1.00	97,976
11205	5518	Lieutenant	1.00	1.00	1.00	102,965
11215	5518	Lieutenant	1.00	1.00	1.00	98,335
11269	5518	Lieutenant	1.00	1.00	1.00	102,606
11278	5518	Lieutenant	1.00	1.00	1.00	97,232
11862	5518	Lieutenant	1.00	1.00	1.00	114,815
11863	5518	Lieutenant	1.00	1.00	1.00	116,414
11864	5518	Lieutenant	1.00	1.00	1.00	85,685
12024	5518	Lieutenant	1.00	1.00	1.00	115,808
12025	5518	Lieutenant	1.00	1.00	1.00	112,804
12085	5518	Lieutenant	0.00	1.00	1.00	112,517
11296	6006	Administrative Staff Assistant	1.00	1.00	1.00	48,381
11297	6006	Administrative Staff Assistant	1.00	1.00	1.00	69,327
11298	6006	Administrative Staff Assistant	1.00	1.00	1.00	51,834
11299	6006	Administrative Staff Assistant	1.00	1.00	1.00	61,839
11303	6006	Administrative Staff Assistant	1.00	1.00	1.00	61,860
11302	6023	Staff Assistant III	1.00	1.00	1.00	48,506
11304	6023	Staff Assistant III	1.00	1.00	1.00	50,399
11941	6023	Staff Assistant III	1.00	1.00	1.00	39,500
12086	6023	Staff Assistant III	0.00	1.00	1.00	36,525
11305	6024	Staff Assistant II	1.00	1.00	1.00	35,860
11300	6052	Fire Rescue Payroll Specialist	1.00	1.00	1.00	52,063
11306	6088	Budget and Administrative Coordinator	1.00	1.00	1.00	54,642
11942	6088	Budget and Administrative Coordinator	1.00	1.00	1.00	50,586
11301	6110	Administrative Manager	1.00	1.00	1.00	76,648
11308	6216	Supply Inventory Technician	1.00	1.00	1.00	44,138
11309	6216	Supply Inventory Technician	1.00	1.00	1.00	35,818
11310	6216	Supply Inventory Technician	1.00	1.00	1.00	32,781
11311	6216	Supply Inventory Technician	1.00	1.00	1.00	45,469
11830	6216	Supply Inventory Technician	1.00	1.00	1.00	40,456
11313	7129	Logistics and Inventory Technician	1.00	1.00	1.00	36,525
11943	7129	Logistics and Inventory Technician	1.00	1.00	1.00	59,863
		Current Positions Total	**417.00**	**420.00**	**417.00**	
New Positions						
12143	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12144	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12145	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12146	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
12147	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12148	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12149	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12150	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12151	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12152	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12153	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12154	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12155	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12156	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12157	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12158	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12159	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12160	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12161	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12162	4400	Firefighter Funded For 7 Months	0.00	0.00	1.00	40,064
12163	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12164	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12165	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12166	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12167	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12168	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12169	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12170	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
12171	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12172	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12173	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12174	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12175	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12176	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12177	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12178	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12179	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12180	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12181	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12182	4400	Firefighter Funded For 4 Months	0.00	0.00	1.00	22,895
12183	7129	Logistics and Inventory Technician	0.00	0.00	1.00	35,464
		New Positions Total	**0.00**	**0.00**	**41.00**	
Reclassified Positions						
12005	2267	Public Information Officer Salary Impact $7,758	0.00	0.00	1.00	53,207
		Reclassified Positions Total	**0.00**	**0.00**	**1.00**	
Salary and FTE Adjustments						
10984	5082	Fire Prevention Supervisor Salary Impact $4,988 Paygrade Change From 111 To 114	0.00	0.00	1.00	78,434
11223	5082	Fire Prevention Supervisor Salary Impact $4,821 Paygrade Change From 111 To 114	0.00	0.00	1.00	75,688
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**2.00**	
		Positions Total	**417.00**	**420.00**	**461.00**	

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 2027 Adopted
	Capital	
562101 - Building Improvements		
	Bathroom Remodels - Stations 1 and 27	150,000
	Bay Floors - Stations 31 and 32	150,000
	562101 - Building Improvements Total	**300,000**
562102 - Buildings CIP		
	FRC000026 Fire Station 20 Golden Ocala Expansion - CF	3,078
	FRC000027 Modular Fire Station 23 - CF	62,675
	FRC000030 Fire HQ Generator - CF	16,870
	FRC000031 Fire Station Orange Springs - CF	44,348
	562102 - Buildings CIP Total	**126,971**
564102 - Machinery and Equipment CIP		
	ESC000001 Enterprise Resource Planning Capital - CF	6,281
	564102 - Machinery and Equipment CIP Total	**6,281**
568102 - Intangible Software CIP		
	ESC000001 Enterprise Resource Planning Capital - CF	5,149
	568102 - Intangible Software CIP Total	**5,149**

Fund: 1121 - Fire Rescue Impact Fees Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
361110	Interest Board	315	0	0	5,200
379999	Less 5%	0	0	0	-260
399991	Balances Forward Cash Regular	6,958	0	5,249	239,338
	Total	**7,273**	**0**	**5,249**	**244,278**

Fund: 1121 - Fire Rescue Impact Fees Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
721	Fire Rescue Impact Fees	857	0	5,249	244,278
	Expenditure Summary Total	**857**	**0**	**5,249**	**244,278**

Fund: 1121 - Fire Rescue Impact Fees Fund
Cost Center: 721 - Fire Rescue Impact Fees

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

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	857	0	4,965	3,526
563901	Capital Improvement Funding	0	0	284	240,752
	Capital Total	**857**	**0**	**5,249**	**244,278**
	Cost Center Expenditures Total	**857**	**0**	**5,249**	**244,278**

Fund: 1121 - Fire Rescue Impact Fees Fund
Cost Center: 721 - Fire Rescue Impact Fees

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

Account #	Account Description	FY 2027 Adopted
	Capital	
562102 - Buildings CIP		
FRC000031	Fire Station Orange Springs - CF	3,526
	562102 - Buildings CIP Total	**3,526**
563901 - Capital Improvement Funding		
	Future Fire Capital Projects	240,752
	563901 - Capital Improvement Funding Total	**240,752**

Fund: 1122 - EMS Impact Fees Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
399991	Balances Forward Cash Regular	0	0	0	74,354
	Total	**0**	**0**	**0**	**74,354**

Fund: 1122 - EMS Impact Fees Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
723	EMS Impact Fees	0	0	0	74,354
	Expenditure Summary Total	**0**	**0**	**0**	**74,354**

Fund: 1122 - EMS Impact Fees Fund
Cost Center: 723 - EMS Impact Fees

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

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563901	Capital Improvement Funding	0	0	0	74,354
	Capital Total	**0**	**0**	**0**	**74,354**
	Cost Center Expenditures Total	**0**	**0**	**0**	**74,354**

Fund: 1122 - EMS Impact Fees Fund
Cost Center: 723 - EMS Impact Fees

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

Account #	Account Description	FY 2027 Adopted
	Capital	
563901 - Capital Improvement Funding		
	Future EMS Capital Projects	74,354
	563901 - Capital Improvement Funding Total	**74,354**

Fund: 1131 - Stormwater Program

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325213	Stormwater	4,091,201	4,238,655	4,238,655	4,665,374
331502	Hazard Mitigation	63,170	0	0	0
334360	Stormwater Retrofit	246,507	0	0	0
337340	WRWSA Water Supply Funding	4,752	0	0	0
337350	FDEP BMAP Support	0	0	210,000	0
341901	Plat Processing Fees	9,000	0	0	0
343920	Clean Water Run for the Springs	21,790	0	0	0
361110	Interest Board	640,412	311,000	311,000	396,000
361132	Interest Tax Collector	29,502	16,500	16,500	14,930
361310	Fair Value Adjustment for Investments	5,786	0	0	0
369910	Other	4,709	0	0	0
379999	Less 5%	0	-228,308	-228,308	-253,816
399991	Balances Forward Cash Regular	14,084,874	14,028,413	14,028,413	12,898,665
	Total	**19,201,703**	**18,366,260**	**18,576,260**	**17,721,153**

Fund: 1131 - Stormwater Program

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
430	Stormwater Program	4,466,636	18,366,260	18,576,260	17,721,153
	Expenditure Summary Total	**4,466,636**	**18,366,260**	**18,576,260**	**17,721,153**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	892,566	1,043,061	1,038,561	1,028,653
513101	Other Salaries and Wages	0	4,800	4,800	0
514101	Overtime	852	3,000	3,000	3,000
521101	FICA Taxes	65,818	80,080	79,580	78,590
522101	Retirement Contributions	146,939	171,114	171,114	165,373
523101	Health Insurance	147,249	163,354	163,354	187,260
523401	Life ADD LTD	5,927	6,632	6,632	6,509
524101	Workers Compensation	4,922	9,466	9,466	9,041
525101	Unemployment Compensation	0	3,000	3,000	3,000
	Personnel Total	**1,264,273**	**1,484,507**	**1,479,507**	**1,481,426**
Operating					
531109	Professional Services	69,883	23,000	134,690	80,698
534101	Contract Serv Other Misc	1,497,248	1,952,000	1,952,000	2,552,000
534105	Contract Serv Water Shed	631,307	1,742,125	1,742,125	2,020,187
534115	Contract Serv Staff Leasing	0	0	5,000	0
540101	Travel and Per Diem	722	930	1,930	980
541101	Communication Services	9,792	6,983	6,983	7,358
542201	Postage and Freight	16	300	300	300
544101	Rentals and Leases Equipment	-1,537	5,700	5,700	4,200
545101	Insurance Premiums	119,085	85,964	85,964	79,446
546101	Repairs and Maint Bldgs and Grounds	0	5,000	5,000	5,000
546257	Repairs and Maint Fleet Management	7,977	14,000	14,000	14,000
546301	Repairs and Maint Equipment	0	1,000	1,000	2,500
546312	Repairs and Maint Computer Equipment	0	500	500	500
547101	Printing and Binding	299	300	363	500
548101	Promotional Activities	35,982	49,465	49,465	42,575
549185	Charges Central Services Cost Allocation	201,416	239,107	239,107	280,695
549201	Advertising Legal	0	500	500	500
549990	Other Current Charges Misc Expenses	408	500	500	500
551101	Office Supplies	205	1,900	1,900	1,900
552101	Gasoline Oil and Lubricants	11,086	14,000	14,000	14,000
552106	Computer Software	40,099	50,950	51,450	51,662
552107	Clothing and Wearing Apparel	649	1,275	1,275	1,850
552108	Operating Supplies	5,842	18,360	18,297	17,400
552116	Operating Supplies Computer Hardware	7,120	12,725	12,725	500
552119	Operating Supplies PPE	0	825	825	800
552257	Parts Vehicle and Equipment	1,150	2,000	2,000	2,000
554101	Books Publications and Subscriptions	0	1,000	200	0
554201	Dues and Memberships	2,842	3,535	3,835	3,933
555301	Training Materials and Supplies	0	200	200	0
555501	Training and Education	5,194	7,650	7,650	7,650
	Operating Total	**2,646,785**	**4,241,794**	**4,359,484**	**5,193,634**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
561101	Land	22,622	25,000	25,000	25,000
561102	Land CIP	252,318	629,759	285,508	285,508
561301	Land Acquisition Right of Way Easements	0	25,000	25,000	25,000
563101	Improvements Other than Buildings	90,845	90,000	90,000	90,000
563102	Improvements CIP	175,020	8,537,453	8,881,704	7,956,657
564101	Machinery and Equipment	0	50,000	141,989	0
564102	Machinery and Equipment CIP	0	1,675	1,675	1,675
568102	Intangible Software CIP	0	14,254	14,254	14,253
	Capital Total	**540,805**	**9,373,141**	**9,465,130**	**8,398,093**
Debt Service					
571205	Principal Lease Agreements	6,161	0	0	0
571207	Principal Subscriptions	2,429	0	0	0
572205	Interest Lease Agreements	124	0	0	0
572207	Interest Subscriptions	260	0	0	0
	Debt Service Total	**8,974**	**0**	**0**	**0**
Grants & Aid					
583105	Grants and Aid Corporate Run	5,800	6,000	8,000	10,000
	Grants & Aid Total	**5,800**	**6,000**	**8,000**	**10,000**
Reserves					
599101	Reserve for Contingencies	0	1,010,818	1,014,139	888,000
599199	Reserve for Cash Carry Forward	0	2,250,000	2,250,000	1,750,000
	Reserves Total	**0**	**3,260,818**	**3,264,139**	**2,638,000**
	Cost Center Expenditures Total	**4,466,637**	**18,366,260**	**18,576,260**	**17,721,153**

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10756	1015	County Engineer	0.50	0.50	0.50	76,472
11755	1028	Assistant County Administrator	0.26	0.26	0.26	52,047
11314	1293	County Engineering Project Manager	1.00	1.00	1.00	85,447
11316	1293	County Engineering Project Manager	1.00	1.00	1.00	70,596
12087	1293	County Engineering Project Manager	0.00	0.50	0.50	57,606
11317	2013	Stormwater Engineer	1.00	0.00	0.00	0
11318	2023	Engineering Project Manager I	1.00	1.00	1.00	72,946
11319	2023	Engineering Project Manager I	1.00	1.00	1.00	66,082
11320	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
11321	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
11322	2298	Engineering Construction Inspector	1.00	0.00	0.00	0
11315	2302	Engineer	1.00	1.00	1.00	112,716
11765	2302	Engineer	1.00	1.00	1.00	80,101
11320	2307	Engineering Construction Inspector	0.00	1.00	1.00	44,679
11321	2307	Engineering Construction Inspector	0.00	1.00	1.00	35,132
11322	2307	Engineering Construction Inspector	0.00	1.00	1.00	37,232
11317	2308	OCE Assistant Director	0.00	0.75	0.75	93,834
11323	3084	County Engineer Geographic Information Systems Analyst	1.00	1.00	1.00	55,890
10022	5085	Executive Coordinator	0.26	0.26	0.26	13,959
11324	6021	Staff Assistant IV	1.00	1.00	1.00	43,951
		Current Positions Total	**13.02**	**13.27**	**13.27**	
		Positions Total	**13.02**	**13.27**	**13.27**	

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 2027 Adopted
	Capital	
561101 - Land		
	Land Acquisition for Miscellaneous Stormwater Improvements	25,000
	561101 - Land Total	**25,000**
561102 - Land CIP		
	SMC0006FL Country Gardens Flood Relief HMGP - CF	285,508
	561102 - Land CIP Total	**285,508**
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	90,000
	563101 - Improvements Other than Buildings Total	**90,000**
563102 - Improvements CIP		
	Unassigned Capital Funding	1,987,979
	SMC0002DR Country Gardens SWRF CP 59 - CF	373,000
	SMC0002FL Stanton Weirsdale Drainage Project - CF	153,377
	SMC0006FL Country Gardens Flood Relief HMGP - CF	903,659
	SMC999999 Future Capital Projects - CF	4,538,642
	563102 - Improvements CIP Total	**7,956,657**
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	14,253
	568102 - Intangible Software CIP Total	**14,253**

Fund: 1141 - Building Safety Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
316020	Contractors Comp License	35,345	27,000	27,000	27,000
322010	Building Permit Fees	10,619,485	5,323,000	5,323,000	8,944,600
361110	Interest Board	724,412	568,000	568,000	500,000
364041	Sale of Surplus Equipment	4,200	0	0	0
369910	Other	29,167	22,000	22,000	22,000
369920	Cash Over or Short	-5,305	0	0	0
379999	Less 5%	0	-297,000	-297,000	-474,680
381001	From General Fund	25,485	0	27,785	0
381118	From Parks Fund	13,655	0	45,457	0
399991	Balances Forward Cash Regular	13,511,562	15,351,211	15,351,211	15,379,511
	Total	**24,958,006**	**20,994,211**	**21,067,453**	**24,398,431**

Fund: 1141 - Building Safety Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
318	Building Safety	8,355,901	20,994,211	21,067,453	24,398,431
	Expenditure Summary Total	**8,355,901**	**20,994,211**	**21,067,453**	**24,398,431**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	4,068,572	4,726,601	4,726,601	4,976,083
514101	Overtime	189,922	210,000	210,000	210,000
521101	FICA Taxes	312,588	377,496	377,496	396,569
522101	Retirement Contributions	599,616	709,341	709,341	733,189
523101	Health Insurance	686,223	976,798	976,798	1,149,072
523401	Life ADD LTD	26,864	31,752	31,752	33,416
524101	Workers Compensation	45,845	64,922	64,922	63,854
525101	Unemployment Compensation	0	17,587	17,587	17,587
	Personnel Total	**5,929,630**	**7,114,497**	**7,114,497**	**7,579,770**
Operating					
531109	Professional Services	0	0	75,000	75,000
534101	Contract Serv Other Misc	826,697	1,988,100	1,988,100	2,218,700
540101	Travel and Per Diem	12,711	12,700	12,700	27,800
541101	Communication Services	46,314	84,268	84,268	78,375
542201	Postage and Freight	2,138	9,450	9,450	7,410
544101	Rentals and Leases Equipment	30,357	46,700	46,700	34,700
545101	Insurance Premiums	78,761	81,021	81,021	118,067
546257	Repairs and Maint Fleet Management	68,422	95,000	135,000	70,000
546301	Repairs and Maint Equipment	150	400	400	0
546312	Repairs and Maint Computer Equipment	0	112	112	0
547101	Printing and Binding	2,118	2,500	2,500	2,000
548101	Promotional Activities	6,138	7,500	7,500	5,000
549112	Other Current Charges Refunds	4,436	10,000	10,000	10,000
549185	Charges Central Services Cost Allocation	647,518	658,756	658,756	769,229
549201	Advertising Legal	648	1,800	1,800	900
549990	Other Current Charges Misc Expenses	2,432	30,000	30,000	7,000
551101	Office Supplies	10,412	20,000	20,000	15,500
552101	Gasoline Oil and Lubricants	133,969	150,000	150,000	150,000
552106	Computer Software	69,367	297,848	297,848	367,045
552107	Clothing and Wearing Apparel	12,728	21,160	21,160	14,825
552108	Operating Supplies	13,515	25,000	22,500	20,000
552114	Operating Supplies Public Education	0	0	0	20,000
552116	Operating Supplies Computer Hardware	39,299	48,295	58,295	69,980
552119	Operating Supplies PPE	298	2,080	2,080	1,500
552257	Parts Vehicle and Equipment	12,586	25,000	25,000	15,000
554101	Books Publications and Subscriptions	103	6,390	6,390	20,375
554201	Dues and Memberships	4,150	5,000	7,500	9,305
555301	Training Materials and Supplies	4,375	6,500	6,500	5,000
555501	Training and Education	19,326	55,338	55,338	22,000
	Operating Total	**2,048,968**	**3,690,918**	**3,815,918**	**4,154,711**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562101	Building Improvements	0	85,505	505	0
564101	Machinery and Equipment	316,124	443,879	403,879	257,660
564102	Machinery and Equipment CIP	0	3,173	4,280	0
568102	Intangible Software CIP	-1,106	0	0	0
	Capital Total	**315,018**	**532,557**	**408,664**	**257,660**
Debt Service					
571205	Principal Lease Agreements	5,742	0	0	0
571207	Principal Subscriptions	50,970	0	0	0
572205	Interest Lease Agreements	122	0	0	0
572207	Interest Subscriptions	5,451	0	0	0
	Debt Service Total	**62,285**	**0**	**0**	**0**
Non-Operating					
599415	Other Uses Enforcing Building Code	0	3,656,239	3,656,239	5,823,169
	Non-Operating Total	**0**	**3,656,239**	**3,656,239**	**5,823,169**
Reserves					
599101	Reserve for Contingencies	0	2,000,000	2,072,135	2,183,121
599199	Reserve for Cash Carry Forward	0	4,000,000	4,000,000	4,400,000
	Reserves Total	**0**	**6,000,000**	**6,072,135**	**6,583,121**
	Cost Center Expenditures Total	**8,355,901**	**20,994,211**	**21,067,453**	**24,398,431**

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
11755	1028	Assistant County Administrator	0.18	0.18	0.18	36,033
11379	1055	Building Safety Assistant Director	1.00	1.00	1.00	87,298
11325	1155	Deputy Building Official	1.00	1.00	1.00	89,128
11326	1236	Building Safety Director	1.00	1.00	1.00	150,156
11327	1273	Inspector and Plans Examiner Supervisor	1.00	1.00	1.00	65,188
11328	1273	Inspector and Plans Examiner Supervisor	1.00	1.00	1.00	93,330
11733	1273	Inspector and Plans Examiner Supervisor	1.00	1.00	1.00	104,084
11329	1274	Inspector and Plans Examiner	1.00	1.00	1.00	61,423
11330	1274	Inspector and Plans Examiner	1.00	1.00	1.00	50,274
11331	1274	Inspector and Plans Examiner	1.00	1.00	1.00	83,450
11332	1274	Inspector and Plans Examiner	1.00	1.00	1.00	64,792
11333	1274	Inspector and Plans Examiner	1.00	1.00	1.00	58,823
11334	1274	Inspector and Plans Examiner	1.00	1.00	1.00	62,151
11335	1274	Inspector and Plans Examiner	1.00	1.00	1.00	77,002
11336	1274	Inspector and Plans Examiner	1.00	1.00	1.00	48,818
11337	1274	Inspector and Plans Examiner	1.00	1.00	1.00	48,818
11338	1274	Inspector and Plans Examiner	1.00	1.00	1.00	75,005
11339	1274	Inspector and Plans Examiner	1.00	1.00	1.00	77,127
11340	1274	Inspector and Plans Examiner	1.00	1.00	1.00	70,367
11341	1274	Inspector and Plans Examiner	1.00	1.00	1.00	48,818
11342	1274	Inspector and Plans Examiner	1.00	1.00	1.00	53,872
11343	1274	Inspector and Plans Examiner	1.00	1.00	1.00	79,956
11344	1274	Inspector and Plans Examiner	1.00	1.00	1.00	48,818
11345	1274	Inspector and Plans Examiner	1.00	1.00	1.00	73,487
11346	1274	Inspector and Plans Examiner	1.00	1.00	1.00	77,210
11347	1274	Inspector and Plans Examiner	1.00	1.00	1.00	83,492
11348	1274	Inspector and Plans Examiner	1.00	1.00	1.00	49,733
11349	1274	Inspector and Plans Examiner	1.00	1.00	1.00	56,535
11350	1274	Inspector and Plans Examiner	1.00	1.00	1.00	50,773
11351	1274	Inspector and Plans Examiner	1.00	1.00	1.00	51,730
11352	1274	Inspector and Plans Examiner	1.00	1.00	1.00	73,612
11353	1274	Inspector and Plans Examiner	1.00	1.00	1.00	104,084
11354	1274	Inspector and Plans Examiner	1.00	1.00	1.00	49,733
11739	1274	Inspector and Plans Examiner	1.00	1.00	1.00	59,821
11740	1274	Inspector and Plans Examiner	1.00	1.00	1.00	57,658
11741	1274	Inspector and Plans Examiner	1.00	1.00	1.00	70,450
11742	1274	Inspector and Plans Examiner	1.00	1.00	1.00	50,773
11743	1274	Inspector and Plans Examiner	1.00	1.00	1.00	54,933
11750	1274	Inspector and Plans Examiner	1.00	1.00	1.00	50,773
11751	1274	Inspector and Plans Examiner	1.00	1.00	1.00	52,812
11752	1274	Inspector and Plans Examiner	1.00	1.00	1.00	50,773
12026	1274	Inspector and Plans Examiner	1.00	1.00	1.00	51,730
12027	1274	Inspector and Plans Examiner	1.00	1.00	1.00	49,733
12028	1274	Inspector and Plans Examiner	1.00	1.00	1.00	51,272

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
11355	1299	Permitting and Licensing Division Manager	1.00	1.00	1.00	89,295
11356	1300	Building Permitting Supervisor	1.00	1.00	0.00	0
11357	1300	Building Permitting Supervisor	1.00	1.00	0.00	0
11360	1300	Building Permitting Supervisor	1.00	1.00	0.00	0
12088	3042	Business Technologist	0.00	1.00	1.00	53,207
11358	3054	Licensing and Permitting Investigator	1.00	1.00	1.00	45,636
11359	3054	Licensing and Permitting Investigator	1.00	1.00	1.00	50,752
12029	3054	Licensing and Permitting Investigator	1.00	1.00	1.00	46,863
10022	5085	Executive Coordinator	0.18	0.18	0.18	9,664
11362	6006	Administrative Staff Assistant	1.00	1.00	1.00	57,783
11363	6006	Administrative Staff Assistant	1.00	1.00	1.00	61,236
11361	6023	Staff Assistant III	1.00	1.00	1.00	45,823
11364	6047	Permitting and Licensing Technician	1.00	1.00	1.00	45,636
11365	6047	Permitting and Licensing Technician	1.00	1.00	1.00	44,741
11366	6047	Permitting and Licensing Technician	1.00	1.00	1.00	45,636
11367	6047	Permitting and Licensing Technician	1.00	1.00	1.00	48,360
11368	6047	Permitting and Licensing Technician	1.00	1.00	1.00	56,431
11369	6047	Permitting and Licensing Technician	1.00	1.00	1.00	61,236
11370	6047	Permitting and Licensing Technician	1.00	1.00	1.00	52,645
11371	6047	Permitting and Licensing Technician	1.00	1.00	1.00	52,624
11372	6047	Permitting and Licensing Technician	1.00	1.00	1.00	46,468
11373	6047	Permitting and Licensing Technician	1.00	1.00	1.00	45,636
11374	6047	Permitting and Licensing Technician	1.00	1.00	1.00	45,636
11375	6047	Permitting and Licensing Technician	1.00	1.00	1.00	49,400
11376	6047	Permitting and Licensing Technician	1.00	1.00	1.00	53,020
11377	6047	Permitting and Licensing Technician	1.00	1.00	1.00	47,008
11768	6047	Permitting and Licensing Technician	1.00	1.00	1.00	48,756
11769	6047	Permitting and Licensing Technician	1.00	1.00	1.00	48,360

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
11770	6047	Permitting and Licensing Technician	1.00	1.00	1.00	49,816
11771	6047	Permitting and Licensing Technician	1.00	1.00	1.00	45,636
11772	6047	Permitting and Licensing Technician	1.00	1.00	1.00	49,130
11378	6050	Records and Lien Technician	1.00	1.00	1.00	51,252
11732	6074	Building Business Manager	1.00	1.00	1.00	79,082
11380	6134	Contractor Licensing Specialist	1.00	1.00	1.00	40,581
		Current Positions Total	**75.36**	**76.36**	**73.36**	
New Positions						
12184	1300	Building Permitting Supervisor	0.00	0.00	1.00	74,797
12185	1500	Permitting Services Manager	0.00	0.00	1.00	60,924
		New Positions Total	**0.00**	**0.00**	**2.00**	
Reclassified Positions						
11360	1312	Licensing and Investigation Supervisor Salary Impact $0	0.00	0.00	1.00	64,044
		Reclassified Positions Total	**0.00**	**0.00**	**1.00**	
Salary and FTE Adjustments						
11356	1300	Building Permitting Supervisor Title Change From Permitting Licensing Supervisor	0.00	0.00	1.00	58,220
11357	1300	Building Permitting Supervisor Title Change From Permitting Licensing Supervisor	0.00	0.00	1.00	74,797
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**2.00**	
		Positions Total	**75.36**	**76.36**	**78.36**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Pickup Trucks 1/2 ton 4x4 (Qty 5) - Replacements for P-334, P-389, P-392, P-393, P-395	257,660
	564101 - Machinery and Equipment Total	**257,660**

Fund: 1151 - Local Housing Assistance Trust Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
335501	State Housing Incentives Partnership Program	2,530,401	2,442,935	2,874,638	1,823,176
361110	Interest Board	330,821	254,500	254,500	18,000
369035	SHIP Program Income and Refunds	93,155	33,000	33,000	76,700
369910	Other	967,934	425,000	425,000	678,000
379999	Less 5%	0	-35,625	-35,625	-38,635
399991	Balances Forward Cash Regular	7,287,109	6,712,995	6,712,995	257,031
	Total	**11,209,420**	**9,832,805**	**10,264,508**	**2,814,272**

Fund: 1151 - Local Housing Assistance Trust Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
350	State Housing Initiative Partnership Act	4,647,743	9,832,805	10,264,508	2,814,272
	Expenditure Summary Total	**4,647,743**	**9,832,805**	**10,264,508**	**2,814,272**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	227,122	257,205	272,436	266,830
521101	FICA Taxes	16,776	19,624	20,795	20,398
522101	Retirement Contributions	31,351	35,986	38,133	37,901
523101	Health Insurance	50,149	52,774	52,774	60,973
523401	Life ADD LTD	1,512	1,723	1,825	1,791
524101	Workers Compensation	289	310	0	0
	Personnel Total	**327,199**	**367,622**	**385,963**	**387,893**
Operating					
534115	Contract Serv Staff Leasing	15,167	0	16,610	11,250
549990	Other Current Charges Misc Expenses	135	200,000	0	89,620
552106	Computer Software	2,328	0	0	0
552108	Operating Supplies	5,412	0	0	0
	Operating Total	**23,042**	**200,000**	**16,610**	**100,870**
Grants & Aid					
583101	Grants and Aid Other	10	313,993	0	0
583201	Grants and Aid Purchase Assistance	422,400	1,790,100	1,858,070	0
583202	Grants and Aid Rehabilitation Assistance	693,681	1,788,664	4,301,758	0
583203	Grants and Aid Acquisitions	0	575,000	220,415	0
583215	Grants and Aid SHIP	3,181,412	4,797,426	3,481,692	2,325,509
	Grants & Aid Total	**4,297,503**	**9,265,183**	**9,861,935**	**2,325,509**
	Cost Center Expenditures Total	**4,647,744**	**9,832,805**	**10,264,508**	**2,814,272**

Fund: 1160 - American Rescue Plan Local Fiscal Recovery Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
331514	Coronavirus SLFRF ARPA	21,424,896	0	0	0
361110	Interest Board	1,823,264	907,000	907,000	263,000
369014	ARPA Water Line Extension Program Income	0	0	3,079,570	0
379999	Less 5%	0	-45,350	-45,350	-13,150
399991	Balances Forward Cash Regular	6,772,223	24,267,538	25,790,483	7,369,132
	Total	**30,020,383**	**25,129,188**	**29,731,703**	**7,618,982**

Fund: 1160 - American Rescue Plan Local Fiscal Recovery Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
157	Fiscal Recovery and Development	1,743,098	8,580,826	8,134,193	249,850
355	Affordable Housing Initiatives	4,475	508,707	0	0
449	Utilities Line Extensions	19,087,298	16,039,655	21,597,510	7,369,132
	Expenditure Summary Total	**20,834,871**	**25,129,188**	**29,731,703**	**7,618,982**

Fund: 1160 - American Rescue Plan Local Fiscal Recovery Fund
Organization Unit: Public Services
Cost Center: 157 - Fiscal Recovery and Development
Division: Economic Recovery
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	307,366	278,123	0
	Operating Total	**0**	**307,366**	**278,123**	**0**
Grants & Aid					
582101	Aid to Private Organizations	1,743,098	417,390	0	0
	Grants & Aid Total	**1,743,098**	**417,390**	**0**	**0**
Non-Operating					
590107	Non Operating ARPA	0	0	0	249,850
	Non-Operating Total	**0**	**0**	**0**	**249,850**
Interfund Transfers					
591001	Budget Transfer to General Fund	0	7,856,070	7,856,070	0
	Interfund Transfers Total	**0**	**7,856,070**	**7,856,070**	**0**
	Cost Center Expenditures Total	**1,743,098**	**8,580,826**	**8,134,193**	**249,850**

Fund: 1160 - American Rescue Plan Local Fiscal Recovery Fund
Organization Unit: Public Services
Cost Center: 355 - Affordable Housing Initiatives
Division: Economic Recovery
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
583201	Grants and Aid Purchase Assistance	4,475	508,707	0	0
	Grants & Aid Total	**4,475**	**508,707**	**0**	**0**
	Cost Center Expenditures Total	**4,475**	**508,707**	**0**	**0**

Fund: 1160 - American Rescue Plan Local 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563102	Improvements CIP	19,087,298	16,039,655	21,597,510	7,369,132
	Capital Total	**19,087,298**	**16,039,655**	**21,597,510**	**7,369,132**
	Cost Center Expenditures Total	**19,087,298**	**16,039,655**	**21,597,510**	**7,369,132**

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 2027 Adopted
	Capital	
563102 - Improvements CIP		
	UTCEXT002 Marion Oaks Water Line Extensions - CF	1,909,758
	UTCEXT004A SSS Water Sewer Extension Phase 1 - CF	2,776,264
	UTCEXT004B SSS Water Sewer Extension Phase 2 - CF	2,683,110
	563102 - Improvements CIP Total	**7,369,132**

Fund: 1161 - American Rescue Plan Emergency Rental 2 Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
331513	Emergency Rental Assistance ARPA	1,429,999	0	0	0
361110	Interest Board	115,941	0	34,995	0
399991	Balances Forward Cash Regular	286,598	0	402,539	0
	Total	**1,832,538**	**0**	**437,534**	**0**

Fund: 1161 - American Rescue Plan Emergency Rental 2 Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
336	Other Human Services	1,429,999	0	437,534	0
	Expenditure Summary Total	**1,429,999**	**0**	**437,534**	**0**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1161 - American Rescue Plan Emergency Rental 2 Fund
Organization Unit: Public Services
Cost Center: 336 - Other Human Services
Division: Grant Funded Community Services
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Grants & Aid					
582101	Aid to Private Organizations	1,429,999	0	0	0
	Grants & Aid Total	**1,429,999**	**0**	**0**	**0**
Interfund Transfers					
591001	Budget Transfer to General Fund	0	0	437,534	0
	Interfund Transfers Total	**0**	**0**	**437,534**	**0**
	Cost Center Expenditures Total	**1,429,999**	**0**	**437,534**	**0**

Fund: 1162 - American Rescue Plan HOME Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
331515	Home ARPA	502,436	2,231,234	2,231,234	1,838,438
	Total	**502,436**	**2,231,234**	**2,231,234**	**1,838,438**

Fund: 1162 - American Rescue Plan HOME Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
342	Home Investment Partnership	502,436	2,231,234	2,231,234	1,838,438
	Expenditure Summary Total	**502,436**	**2,231,234**	**2,231,234**	**1,838,438**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	10,774	104,943	105,040	168,484
521101	FICA Taxes	695	8,008	8,018	12,892
522101	Retirement Contributions	1,252	14,685	14,703	23,955
523101	Health Insurance	914	21,535	21,535	38,537
523401	Life ADD LTD	64	703	704	1,132
524101	Workers Compensation	116	126	0	0
	Personnel Total	**13,815**	**150,000**	**150,000**	**245,000**
Operating					
549990	Other Current Charges Misc Expenses	46	0	0	35,190
	Operating Total	**46**	**0**	**0**	**35,190**
Grants & Aid					
583225	Grants and Aid HOME Program	488,576	2,081,234	2,081,234	1,558,248
	Grants & Aid Total	**488,576**	**2,081,234**	**2,081,234**	**1,558,248**
	Cost Center Expenditures Total	**502,437**	**2,231,234**	**2,231,234**	**1,838,438**

Fund: 1163 - American Rescue Plan LATCF Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
331511	LATCH ARPA	0	1,712,571	1,712,571	1,597,328
361110	Interest Board	86,532	0	0	0
399991	Balances Forward Cash Regular	126,641	201,641	201,641	288,935
	Total	**213,173**	**1,914,212**	**1,914,212**	**1,886,263**

Fund: 1163 - American Rescue Plan LATCF Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
702	Road Capital LATCF	0	1,914,212	1,914,212	1,886,263
	Expenditure Summary Total	**0**	**1,914,212**	**1,914,212**	**1,886,263**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563220	Improvements Road and Bridge	0	1,914,212	1,914,212	1,886,263
	Capital Total	**0**	**1,914,212**	**1,914,212**	**1,886,263**
	Cost Center Expenditures Total	**0**	**1,914,212**	**1,914,212**	**1,886,263**

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 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Chatmire - CF	1,886,263
	563220 - Improvements Road and Bridge Total	**1,886,263**

Fund: 1191 - Silver Springs Community Redevelopment Area Trust

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
337101	Tax Increment Financing	443,344	506,730	506,730	580,650
361110	Interest Board	41,818	31,900	31,900	34,700
379999	Less 5%	0	-1,595	-1,595	-1,735
399991	Balances Forward Cash Regular	593,228	888,207	888,207	1,170,534
	Total	**1,078,390**	**1,425,242**	**1,425,242**	**1,784,149**

Fund: 1191 - Silver Springs Community Redevelopment Area Trust

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
981	Silver Springs CRA Administration	185,713	1,425,242	1,425,242	1,784,149
	Expenditure Summary Total	**185,713**	**1,425,242**	**1,425,242**	**1,784,149**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1191 - Silver Springs Community Redevelopment Area Trust
Organization Unit: Special Districts
Cost Center: 981 - Silver Springs CRA Administration
Division: Community Redevelopment Area
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	164,388	225,000	225,000	245,000
532101	Audit State Require CPA	5,835	6,010	6,010	6,010
540101	Travel and Per Diem	5,612	11,000	11,000	7,500
542201	Postage and Freight	0	500	500	800
547101	Printing and Binding	0	500	500	500
549201	Advertising Legal	273	2,000	2,000	2,000
549990	Other Current Charges Misc Expenses	200	200	200	200
551101	Office Supplies	0	50	50	50
552108	Operating Supplies	0	50	50	50
554101	Books Publications and Subscriptions	0	75	75	75
554201	Dues and Memberships	945	3,000	3,000	3,000
555501	Training and Education	8,460	9,000	9,000	6,500
	Operating Total	**185,713**	**257,385**	**257,385**	**271,685**
Capital					
563101	Improvements Other than Buildings	0	292,600	292,600	392,600
	Capital Total	**0**	**292,600**	**292,600**	**392,600**
Grants & Aid					
583101	Grants and Aid Other	0	875,257	875,257	1,119,864
	Grants & Aid Total	**0**	**875,257**	**875,257**	**1,119,864**
	Cost Center Expenditures Total	**185,713**	**1,425,242**	**1,425,242**	**1,784,149**

Fund: 1191 - Silver Springs Community Redevelopment Area Trust Fund
Organization Unit: Special Districts
Cost Center: 981 - Silver Springs CRA Administration
Division: Community Redevelopment Area
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563101 - Improvements Other than Buildings		
	Miscellaneous Improvements	100,000
	Improvement Other Than Buildings - CF	292,600
	563101 - Improvements Other than Buildings Total	**392,600**

Fund: 1291 - Impact Fee East District

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
324314	Transp Impact Fees East District Residential	2,503,106	4,000,000	4,000,000	2,105,263
324321	Transportation Impact Fees Commercial	205,381	480,000	480,000	134,737
361110	Interest Board	548,466	260,000	260,000	317,000
379999	Less 5%	0	-242,000	-242,000	-132,850
399991	Balances Forward Cash Regular	10,656,788	14,866,265	14,866,265	14,653,416
	Total	**13,913,741**	**19,364,265**	**19,364,265**	**17,077,566**

Fund: 1291 - Impact Fee East District

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
771	Impact Fees East District	754,480	19,364,265	19,364,265	17,077,566
	Expenditure Summary Total	**754,480**	**19,364,265**	**19,364,265**	**17,077,566**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	38,205	3,267	3,267	958
	Operating Total	**38,205**	**3,267**	**3,267**	**958**
Capital					
561301	Land Acquisition Right of Way Easements	76,488	7,636,610	7,604,311	6,512,914
563511	Improvements East District	639,787	11,724,388	11,756,687	10,563,694
	Capital Total	**716,275**	**19,360,998**	**19,360,998**	**17,076,608**
	Cost Center Expenditures Total	**754,480**	**19,364,265**	**19,364,265**	**17,077,566**

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 2027 Adopted
	Capital	
561301 - Land Acquisition Right of Way Easements		
TIP000064	E HWY 25 Turn Lanes	103,429
TIP000023	SW 27th Ave at SW 66th St Roundabout - CF	370,684
TIP70100A	NE 35th St Phase 2 - CF	495,531
TIP70100C	NW / NE 35th St Phase 1B - CF	4,459,654
TIP70100D	NE 35th St Phase 3 - CF	1,083,616
	561301 - Land Acquisition Right of Way Easements Total	**6,512,914**
563511 - Improvements East District		
TIP999999	Future Capital Projects	898,851
TIP000044	Malauka Area Connection - CF	138,920
TIP073835	NE 35th St Ph 4 - CF	717,940
TIP073865	Emerald Road Extension - CF	4,802,024
TIP70100A	NE 35th St Phase 2 - CF	194,390
TIP70100C	NW / NE 35th St Phase 1B - CF	23,599
TIP70100D	NE 35th St Phase 3 - CF	344,405
TIPVILL21	Impact Fee East Reimbursement Villages - CF	38,397
TIP999999	Future Capital Projects - CF	45,553
TIP000044	Malauka Area Connection	736,857
TIP000044	Malauka Area Connection	97,645
TIP000054	SE 92nd Pl Rd at SW 47th Ct Rd	200,000
TIP000060	SE HWY 42 Intersections	375,000
TIP738002	SE 92nd Pl Rd Widening	615,069
TIP000018	S Magnolia Ave at SE 80th St Roundabout - CF	677,422
TIP000022	SW 27th Ave Elevated Roadway - CF	147,793
TIP000043	SE Hwy 42 at S Hwy 25 Intersection Improvements - CF	509,829
	563511 - Improvements East District Total	**10,563,694**

Fund: 1292 - Impact Fee West District

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
324315	Transp Impact Fees West District Residential	11,970,819	5,648,000	5,648,000	4,210,526
324321	Transportation Impact Fees Commercial	3,081,411	293,000	293,000	105,263
361110	Interest Board	1,514,822	1,097,000	1,097,000	1,029,000
379999	Less 5%	0	-356,900	-356,900	-272,239
399991	Balances Forward Cash Regular	31,575,743	34,854,577	40,101,996	32,027,077
	Total	**48,142,795**	**41,535,677**	**46,783,096**	**37,099,627**

Fund: 1292 - Impact Fee West District

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
772	Impact Fees West District	8,040,798	41,535,677	46,783,096	37,099,627
	Expenditure Summary Total	**8,040,798**	**41,535,677**	**46,783,096**	**37,099,627**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	38,205	3,267	3,267	958
	Operating Total	**38,205**	**3,267**	**3,267**	**958**
Capital					
561301	Land Acquisition Right of Way Easements	1,803,786	10,983,424	20,685,815	17,064,940
563512	Improvements West District	6,198,807	30,548,986	26,094,014	20,033,729
	Capital Total	**8,002,593**	**41,532,410**	**46,779,829**	**37,098,669**
	Cost Center Expenditures Total	**8,040,798**	**41,535,677**	**46,783,096**	**37,099,627**

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 2027 Adopted
	Capital	
561301 - Land Acquisition Right of Way Easements		
TIP77250C	Marion Oaks Manor Extension - CF	21,260
TIP000062	SW 52nd St Extension	50,000
TIP000025	SW 80th Ave Seg 2 - CF	6,446,207
TIP000045	SW 80th St Widening - CF	515,784
TIP000049	SW HWY 484 Widening Ph1 - CF	11,750
TIP075110	SW 38th / 40th St Widening - CF	9,631,532
TIP075875	SW 90th St - CF	63,000
TIP60800F	NW 49th / 35th St Phase 3 - CF	268,010
TIP77250B	SW 49th Ave North - CF	57,397
	561301 - Land Acquisition Right of Way Easements Total	**17,064,940**
563512 - Improvements West District		
TIP999999	Future Capital Projects	1,543,140
TIP075110	SW 38th / 40th St Widening - CF	545,323
TIP075875	SW 90th St - CF	216,421
TIP60800F	NW 49th / 35th St Phase 3 - CF	7,350
TIP77250B	SW 49th Ave North - CF	805,909
TIP77250C	Marion Oaks Manor Extension - CF	48,529
TIP77700D	SW 80th Ave Seg 1 - CF	208,723
TIP000025	SW 80th Ave Segment 2	541,035
TIP000045	SW 80th Street Widening	331,191
TIP000062	SW 52nd St Extension	50,000
TIP075875	SW 90th St	2,500,000
TIP77250B	SW 49th Ave North	627,774
TIP000025	SW 80th Ave Seg 2 - CF	7,799,982
TIP073804	SW 49th / 40th Ave Phase 1 - CF	1,243,044
TIP073815	SW 80th Ave Lane Additions - CF	3,565,308
	563512 - Improvements West District Total	**20,033,729**

Fund: 1297 - Impact Fee Ocala District

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
324316	Transp Impact Fees Ocala District Residential	108,494	0	0	0
324322	Transp Impact Fees Ocala District Commercial	91,435	0	0	0
361110	Interest Board	159	0	0	11,300
379999	Less 5%	0	0	0	-565
399991	Balances Forward Cash Regular	0	0	0	969,478
	Total	**200,088**	**0**	**0**	**980,213**

Fund: 1297 - Impact Fee Ocala District

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
774	Impact Fees Ocala	0	0	0	980,213
	Expenditure Summary Total	**0**	**0**	**0**	**980,213**

Fund: 1297 - Impact Fee Ocala District
Cost Center: 774 - Impact Fee Ocala

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

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563513	Improvements Ocala District	0	0	0	980,213
	Capital Total	**0**	**0**	**0**	**980,213**
	Cost Center Expenditures Total	**0**	**0**	**0**	**980,213**

Fund: 1297 - Impact Fees Ocala District
Cost Center: 774 - Impact Fees Ocala

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

Account #	Account Description	FY 2027 Adopted
	Capital	
563513 - Improvements Ocala District		
TIP999999	Future Capital Projects	980,213
	563513 - Improvements Ocala District Total	**980,213**

Fund: 1300 - Rainbow Lakes Estates MSD

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
311000	Current Taxes	280,407	353,755	353,755	420,273
311200	Delinquent Taxes	10,231	10,613	10,613	12,608
323101	Sumter Electric COOP	184,026	180,000	180,000	180,000
323102	Central Florida Electric COOP	5,342	5,000	5,000	5,000
341560	Property Appraiser Fees	25	0	0	0
341910	Sale of Maps and Publications	2	0	0	0
361110	Interest Board	52,438	37,700	37,700	32,200
361132	Interest Tax Collector	2,101	1,200	1,200	1,200
364041	Sale of Surplus Equipment	4,250	0	0	0
369920	Cash Over or Short	-1	0	0	0
379999	Less 5%	0	-29,414	-29,414	-32,564
381131	From Rainbow Lakes Estates Recreation MSTU Fund	0	0	24,263	0
399991	Balances Forward Cash Regular	1,070,938	1,054,519	1,054,519	1,079,392
	Total	**1,609,759**	**1,613,373**	**1,637,636**	**1,698,109**

Fund: 1300 - Rainbow Lakes Estates MSD

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
500	Rainbow Lakes Estates General Government	417,295	1,613,373	1,637,636	1,698,109
	Expenditure Summary Total	**417,295**	**1,613,373**	**1,637,636**	**1,698,109**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	136,262	163,962	160,441	157,347
514101	Overtime	1,011	1,000	1,000	1,000
521101	FICA Taxes	9,789	12,621	12,621	12,116
522101	Retirement Contributions	18,835	23,146	23,146	21,521
523101	Health Insurance	35,772	42,596	42,596	48,830
523401	Life ADD LTD	900	1,100	1,100	1,054
524101	Workers Compensation	1,240	3,400	3,400	3,128
525101	Unemployment Compensation	0	0	3,521	0
	Personnel Total	**203,809**	**247,825**	**247,825**	**244,996**
Operating					
531109	Professional Services	26,111	33,000	33,000	33,000
532101	Audit State Require CPA	6,896	7,103	7,103	7,103
534101	Contract Serv Other Misc	15,210	72,840	64,440	51,095
534126	Contract Serv Pest Control	198	120	1,120	814
541101	Communication Services	4,617	8,460	8,460	9,480
542201	Postage and Freight	149	990	990	990
543101	Utility Services Electric Water Sewer	5,522	25,100	25,100	31,000
543111	Utility Services Security Light	450	4,350	4,350	7,500
544101	Rentals and Leases Equipment	2,028	5,600	5,600	4,000
545101	Insurance Premiums	10,182	9,745	9,745	8,764
546101	Repairs and Maint Bldgs and Grounds	30,787	56,800	65,300	111,200
546257	Repairs and Maint Fleet Management	2,340	400	4,300	2,200
546301	Repairs and Maint Equipment	1,947	12,500	5,800	10,312
547101	Printing and Binding	56	500	500	1,500
549130	Other Current Charges Tax Collector	6,672	8,844	8,844	10,507
549140	Other Current Charges Prop Appraiser	3,586	3,989	4,131	4,650
549185	Charges Central Services Cost Allocation	11,113	14,052	14,047	16,784
551101	Office Supplies	628	1,200	1,200	1,200
552101	Gasoline Oil and Lubricants	6,067	7,000	7,000	7,000
552106	Computer Software	2,619	2,772	2,772	3,587
552107	Clothing and Wearing Apparel	572	400	400	500
552108	Operating Supplies	33,823	5,600	9,138	5,700
552116	Operating Supplies Computer Hardware	886	1,690	1,690	1,600
552119	Operating Supplies PPE	0	50	50	50
554101	Books Publications and Subscriptions	150	300	300	150
554201	Dues and Memberships	0	0	25	0
555501	Training and Education	50	375	375	710
	Operating Total	**172,659**	**283,780**	**285,780**	**331,396**
Capital					
562101	Building Improvements	0	0	234,850	0
563901	Capital Improvement Funding	9,526	771,768	561,181	796,717
564101	Machinery and Equipment	28,748	0	5,000	0
	Capital Total	**38,274**	**771,768**	**801,031**	**796,717**
Debt Service					

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
571205	Principal Lease Agreements	2,530	0	0	0
572205	Interest Lease Agreements	23	0	0	0
	Debt Service Total	**2,553**	**0**	**0**	**0**
Reserves					
599101	Reserve for Contingencies	0	100,000	93,000	100,000
599199	Reserve for Cash Carry Forward	0	210,000	210,000	225,000
	Reserves Total	**0**	**310,000**	**303,000**	**325,000**
	Cost Center Expenditures Total	**417,295**	**1,613,373**	**1,637,636**	**1,698,109**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
Current Positions						
11944	1054	Municipal Services Community Manager	0.33	0.33	0.33	23,297
11382	1058	Community Center Supervisor	1.00	1.00	1.00	55,890
11708	6024	Staff Assistant II	1.00	1.00	1.00	38,439
11390	7081	Building and Grounds Maintenance Technician III	1.00	0.00	0.00	0
11390	7101	Building and Grounds Maintenance Technician III	0.00	1.00	1.00	35,132
		Current Positions Total	**3.33**	**3.33**	**3.33**	
		Positions Total	**3.33**	**3.33**	**3.33**	

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 2027 Adopted
	Capital	
563901 - Capital Improvement Funding		
	Facility Renovations and Capital Upkeep	235,536
	Capital Improvements - CF	561,181
	563901 - Capital Improvement Funding Total	**796,717**

Fund: 1301 - RLE Comm Res Facility MSTU

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
311000	Current Taxes	177,559	224,986	224,986	267,199
311200	Delinquent Taxes	1,728	2,500	2,500	1,336
341560	Property Appraiser Fees	17	0	0	0
341910	Sale of Maps and Publications	1	0	0	0
361110	Interest Board	14,449	13,860	13,860	17,000
361132	Interest Tax Collector	1,415	410	410	660
362010	County Owned Property Rent	3,299	4,400	4,400	9,630
369910	Other	32,558	9,630	9,630	2,970
379999	Less 5%	0	-12,790	-12,790	-14,941
399991	Balances Forward Cash Regular	253,289	290,129	290,129	482,466
	Total	**484,315**	**533,125**	**533,125**	**766,320**

Fund: 1301 - RLE Comm Res Facility MSTU

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
504	Rainbow Lakes Estates Recreation	111,696	533,125	533,125	766,320
	Expenditure Summary Total	**111,696**	**533,125**	**533,125**	**766,320**

Fund: 1301 - RLE Comm Res Facility MSTU | **Organization Unit: Special Districts**
Cost Center: 504 - Rainbow Lakes Estates Recreation | **Division: Rainbow Lakes Estates MSTU**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	21,449	52,198	52,198	50,639
514101	Overtime	0	500	500	500
521101	FICA Taxes	1,553	4,034	4,034	3,915
522101	Retirement Contributions	2,908	7,396	7,396	6,950
523101	Health Insurance	5,274	12,792	12,792	14,664
523401	Life ADD LTD	114	241	241	227
524101	Workers Compensation	1,012	1,429	1,429	1,367
	Personnel Total	**32,310**	**78,590**	**78,590**	**78,262**
Operating					
534101	Contract Serv Other Misc	490	0	0	0
534126	Contract Serv Pest Control	158	396	396	588
541101	Communication Services	4,253	720	720	720
543101	Utility Services Electric Water Sewer	21,623	0	0	0
543111	Utility Services Security Light	4,250	0	0	0
545101	Insurance Premiums	1,089	1,023	1,023	857
546101	Repairs and Maint Bldgs and Grounds	12,933	0	0	11,000
546301	Repairs and Maint Equipment	3,512	3,400	3,400	3,400
549130	Other Current Charges Tax Collector	4,011	5,625	5,625	6,680
549140	Other Current Charges Prop Appraiser	2,182	2,593	2,596	2,904
549185	Charges Central Services Cost Allocation	7,304	8,881	8,878	10,723
551101	Office Supplies	74	200	200	200
552106	Computer Software	99	704	704	1,194
552107	Clothing and Wearing Apparel	441	0	0	0
552108	Operating Supplies	11,429	8,000	8,000	14,500
552111	Operating Supplies Programs Youth Center	5,283	5,000	5,000	7,400
552119	Operating Supplies PPE	0	550	550	550
554101	Books Publications and Subscriptions	255	400	400	520
555501	Training and Education	0	1,000	1,000	1,000
	Operating Total	**79,386**	**38,492**	**38,492**	**62,236**
Capital					
563901	Capital Improvement Funding	0	314,476	290,213	487,214
	Capital Total	**0**	**314,476**	**290,213**	**487,214**
Interfund Transfers					
591130	Budget Transfer to Rainbow Lakes Estates MSD fund	0	0	24,263	0
	Interfund Transfers Total	**0**	**0**	**24,263**	**0**
Reserves					
599101	Reserve for Contingencies	0	26,567	26,567	43,608
599199	Reserve for Cash Carry Forward	0	75,000	75,000	95,000
	Reserves Total	**0**	**101,567**	**101,567**	**138,608**
	Cost Center Expenditures Total	**111,696**	**533,125**	**533,125**	**766,320**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
11747	8037	Recreation Leader	1.00	1.00	1.00	32,781
11945	8037	Recreation Leader	0.50	0.50	0.50	16,391
		Current Positions Total	**1.50**	**1.50**	**1.50**	
		Positions Total	**1.50**	**1.50**	**1.50**	

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 2027 Adopted
	Capital	
563901 - Capital Improvement Funding		
	Capital Improvements	197,001
	Capital Improvements - CF	290,213
	563901 - Capital Improvement Funding Total	**487,214**

Fund: 1302 - RLE MSTU for Road Improvements

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	1,035,030	904,788	904,788	904,706
361110	Interest Board	75,143	51,000	51,000	42,000
361132	Interest Tax Collector	9,158	2,400	2,400	4,500
379999	Less 5%	0	-47,909	-47,909	-47,560
381105	From Transportation Maintenance Fund	25,000	0	0	0
399991	Balances Forward Cash Regular	1,305,063	1,498,277	1,498,277	1,396,135
	Total	**2,449,394**	**2,408,556**	**2,408,556**	**2,299,781**

Fund: 1302 - RLE MSTU for Road Improvements

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
505	Contracted Road Construction RLE MSTU	1,031,965	2,408,556	2,408,556	2,299,781
	Expenditure Summary Total	**1,031,965**	**2,408,556**	**2,408,556**	**2,299,781**

Fund: 1302 - RLE MSTU for Road Improvements | **Organization Unit: Special Districts**
Cost Center: 505 - Contracted Road Construction RLE MSTU | **Division: Road Improve and Maint Service Units**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	209,631	192,493	192,493	202,100
514101	Overtime	0	3,000	3,000	3,000
521101	FICA Taxes	15,478	14,960	14,960	15,696
522101	Retirement Contributions	28,644	27,431	27,431	27,876
523101	Health Insurance	52,982	55,390	55,390	63,496
523401	Life ADD LTD	1,296	1,295	1,295	1,359
524101	Workers Compensation	8,508	12,186	12,186	13,467
	Personnel Total	**316,539**	**306,755**	**306,755**	**326,994**
Operating					
531109	Professional Services	0	5,000	5,000	5,000
534101	Contract Serv Other Misc	1,500	6,217	6,217	4,217
534126	Contract Serv Pest Control	30	120	120	120
541101	Communication Services	2,733	5,100	5,100	5,100
543101	Utility Services Electric Water Sewer	3,562	5,460	5,460	5,460
543102	Utility Services Waste Disposal	0	624	624	624
543111	Utility Services Security Light	652	840	840	840
544101	Rentals and Leases Equipment	0	0	0	35,000
545101	Insurance Premiums	20,119	39,508	39,508	33,784
546101	Repairs and Maint Bldgs and Grounds	3,369	3,000	3,000	3,000
546131	Repairs and Maint Roads	9,134	50,000	50,000	50,000
546257	Repairs and Maint Fleet Management	0	600	600	600
546301	Repairs and Maint Equipment	26,395	25,866	21,366	25,866
549185	Charges Central Services Cost Allocation	54,292	68,764	68,764	68,758
551101	Office Supplies	268	550	550	550
552101	Gasoline Oil and Lubricants	8,627	24,000	24,000	24,000
552106	Computer Software	1,870	2,200	2,200	2,200
552107	Clothing and Wearing Apparel	330	2,000	2,000	2,000
552108	Operating Supplies	6,943	5,000	10,245	8,000
552119	Operating Supplies PPE	453	1,120	1,120	1,120
555501	Training and Education	1,126	2,200	2,200	2,200
	Operating Total	**141,403**	**248,169**	**248,914**	**278,439**
Capital					
563220	Improvements Road and Bridge	481,025	1,834,030	1,834,030	1,694,348
564101	Machinery and Equipment	92,999	19,602	18,857	0
	Capital Total	**574,024**	**1,853,632**	**1,852,887**	**1,694,348**
	Cost Center Expenditures Total	**1,031,966**	**2,408,556**	**2,408,556**	**2,299,781**

Fund: 1302 - RLE MSTU for Road Improvements **Organization Unit: Special Districts**
Cost Center: 505 - Contracted Road Construction RLE MSTU **Division: Road Improve and Maint Service Units**

Prepared by: Clerk of Court and Comptroller - Budget Department

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
11385	1165	General Services Maintenance Supervisor	1.00	1.00	1.00	64,668
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	35,839
11389	8043	RLE Maintenance Technician Equipment Operator	1.00	1.00	1.00	39,458
11748	8043	RLE Maintenance Technician Equipment Operator	1.00	1.00	1.00	34,092
		Current Positions Total	**4.33**	**4.33**	**4.33**	
		Positions Total	**4.33**	**4.33**	**4.33**	

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 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	302,236
	Road Improvements - CF	1,392,112
	563220 - Improvements Road and Bridge Total	**1,694,348**

Fund: 1303 - RLE Fire Protection MSBU

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325220	Fire Protection	100,627	0	0	0
361110	Interest Board	7,628	0	0	0
361132	Interest Tax Collector	1,841	0	0	0
364041	Sale of Surplus Equipment	2,250	0	0	0
399991	Balances Forward Cash Regular	390,279	0	0	0
	Total	**502,625**	**0**	**0**	**0**

Fund: 1303 - RLE Fire Protection MSBU

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
506	Fire Control Services	502,626	0	0	0
	Expenditure Summary Total	**502,626**	**0**	**0**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
549181	Other Current Charges Fire MSBU	488,200	0	0	0
549185	Charges Central Services Cost Allocation	14,426	0	0	0
	Operating Total	**502,626**	**0**	**0**	**0**
	Cost Center Expenditures Total	**502,626**	**0**	**0**	**0**

Fund: 1310 - Marion Oaks MSTU

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
311000	Current Taxes	1,638,144	2,134,752	2,134,752	2,465,931
311200	Delinquent Taxes	4,426	3,202	3,202	3,699
341560	Property Appraiser Fees	145	0	0	0
341910	Sale of Maps and Publications	12	0	0	0
361110	Interest Board	65,767	48,920	48,920	55,950
361132	Interest Tax Collector	9,019	4,700	4,700	4,440
362010	County Owned Property Rent	64,849	77,300	77,300	74,000
364041	Sale of Surplus Equipment	1,700	0	0	0
369030	Refund of Prior Year Exp	802	0	0	0
369910	Other	63,493	71,200	71,200	64,800
369920	Cash Over or Short	-982	0	0	0
379999	Less 5%	0	-117,004	-117,004	-133,442
399991	Balances Forward Cash Regular	1,051,235	1,161,131	1,178,764	2,211,872
	Total	**2,898,610**	**3,384,201**	**3,401,834**	**4,747,250**

Fund: 1310 - Marion Oaks MSTU

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
510	Marion Oaks Recreation	1,572,381	3,384,201	3,401,834	4,747,250
	Expenditure Summary Total	**1,572,381**	**3,384,201**	**3,401,834**	**4,747,250**

Fund: 1310 - Marion Oaks MSTU | **Organization Unit: Special Districts**
Cost Center: 510 - Marion Oaks Recreation | **Division: Marion Oaks MSTU for Recreation**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	554,062	644,873	644,873	636,581
514101	Overtime	334	1,900	1,900	2,500
521101	FICA Taxes	40,372	49,495	49,495	48,901
522101	Retirement Contributions	75,909	90,753	90,753	86,860
523101	Health Insurance	99,113	132,270	132,270	151,626
523401	Life ADD LTD	3,039	3,772	3,772	3,714
524101	Workers Compensation	9,611	13,275	13,275	14,522
	Personnel Total	**782,440**	**936,338**	**936,338**	**944,704**
Operating					
531338	Prof Services Miscellaneous	0	10,000	2,000	10,000
534101	Contract Serv Other Misc	0	2,000	2,000	2,000
534126	Contract Serv Pest Control	217	450	730	780
541101	Communication Services	3,705	7,120	7,120	3,180
542201	Postage and Freight	88	200	200	250
543101	Utility Services Electric Water Sewer	47,967	60,000	60,000	60,000
543102	Utility Services Waste Disposal	7,461	16,000	16,000	18,000
544101	Rentals and Leases Equipment	2,349	6,000	6,000	6,000
545101	Insurance Premiums	22,033	20,380	20,380	21,523
546101	Repairs and Maint Bldgs and Grounds	58,608	56,000	63,720	92,240
546257	Repairs and Maint Fleet Management	115	1,000	1,000	2,000
546301	Repairs and Maint Equipment	6,659	5,000	5,000	5,000
547101	Printing and Binding	70	600	600	600
549130	Other Current Charges Tax Collector	33,361	42,695	42,695	49,319
549140	Other Current Charges Prop Appraiser	18,674	22,508	22,537	26,152
549185	Charges Central Services Cost Allocation	76,556	97,038	97,009	111,940
551101	Office Supplies	1,866	3,000	3,000	3,000
552101	Gasoline Oil and Lubricants	2,201	4,000	4,000	3,000
552106	Computer Software	6,998	16,835	16,835	13,506
552107	Clothing and Wearing Apparel	2,688	3,000	3,000	3,000
552108	Operating Supplies	26,466	62,400	61,100	31,000
552111	Operating Supplies Programs Youth Center	15,008	18,000	18,000	22,000
552116	Operating Supplies Computer Hardware	3,531	3,165	4,465	0
552119	Operating Supplies PPE	1,401	2,000	2,000	2,000
555501	Training and Education	1,685	5,000	5,000	5,000
	Operating Total	**339,707**	**464,391**	**464,391**	**491,490**
Capital					
562101	Building Improvements	0	0	0	35,000
562102	Buildings CIP	296,115	0	17,633	0
563101	Improvements Other than Buildings	120,145	0	11,620	35,000
563901	Capital Improvement Funding	0	1,479,056	1,467,436	2,666,307
564101	Machinery and Equipment	33,975	39,500	39,500	45,453
	Capital Total	**450,235**	**1,518,556**	**1,536,189**	**2,781,760**
Reserves					
599101	Reserve for Contingencies	0	164,916	164,916	179,296
599199	Reserve for Cash Carry Forward	0	300,000	300,000	350,000

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Reserves Total	**0**	**464,916**	**464,916**	**529,296**
	Cost Center Expenditures Total	**1,572,382**	**3,384,201**	**3,401,834**	**4,747,250**

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

Position	Class #	Position Description	Full Time Equivalent Positions FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
11944	1054	Municipal Services Community Manager	0.34	0.34	0.34	24,003
11391	1058	Community Center Supervisor	1.00	1.00	1.00	84,948
12089	1305	Recreation Supervisor	0.00	1.00	1.00	51,231
11394	3150	Recreation Specialist	1.00	1.00	1.00	72,301
11392	6023	Staff Assistant III	1.00	1.00	1.00	37,253
11393	6024	Staff Assistant II	1.00	1.00	1.00	52,895
11395	7135	Municipal Facilities Trades Technician	1.00	0.00	0.00	0
11396	7135	Municipal Facilities Trades Technician	1.00	0.00	0.00	0
11395	7138	Municipal Facilities Trades Technician	0.00	1.00	1.00	63,940
11396	7138	Municipal Facilities Trades Technician	0.00	1.00	1.00	46,114
11397	8016	Lead Custodian	1.00	1.00	0.00	0
11398	8018	Custodian	0.50	0.00	0.00	0
11397	8020	Custodian	0.00	0.00	1.00	31,200
11398	8020	Custodian	0.00	0.50	0.50	24,742
11400	8037	Recreation Leader	1.00	1.00	1.00	41,122
11401	8037	Recreation Leader	0.50	0.50	0.50	21,424
11402	8037	Recreation Leader	0.50	0.50	0.50	18,252
11403	8037	Recreation Leader	1.00	1.00	1.00	31,200
11946	8037	Recreation Leader	0.50	0.50	0.50	17,410
		Current Positions Total	**11.34**	**12.34**	**12.34**	
		Positions Total	**11.34**	**12.34**	**12.34**	

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 2027 Adopted
	Capital	
562101 - Building Improvements		
	Re-roof ballpark restroom and maintenance shed	35,000
	562101 - Building Improvements Total	**35,000**
563101 - Improvements Other than Buildings		
	Playground Structure	35,000
	563101 - Improvements Other than Buildings Total	**35,000**
563901 - Capital Improvement Funding		
	Capital Set Aside for Recreational Facility Renovations and Upgrades	1,198,871
	Capital Improvements - CF	1,467,436
	563901 - Capital Improvement Funding Total	**2,666,307**
564101 - Machinery and Equipment		
	Sound system replacement in Building A	20,000
	Fitness equipment in Annex	8,000
	Genie Lift - CF	17,453
	564101 - Machinery and Equipment Total	**45,453**

Fund: 1311 - Marion Oaks MSTU for General Services

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	1,425,503	1,450,790	1,450,790	1,450,350
331501	Disaster Relief Funding	184	0	0	0
361110	Interest Board	78,317	58,500	58,500	52,600
361132	Interest Tax Collector	11,501	5,300	5,300	5,300
364041	Sale of Surplus Equipment	11,000	0	0	0
365090	Other Scrap or Surplus Sales	174	0	0	0
379999	Less 5%	0	-75,730	-75,730	-75,413
399991	Balances Forward Cash Regular	1,390,704	1,515,219	1,515,219	1,519,751
	Total	**2,917,383**	**2,954,079**	**2,954,079**	**2,952,588**

Fund: 1311 - Marion Oaks MSTU for General Services

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
512	Marion Oaks MSTU for General Services	1,251,533	2,954,079	2,954,079	2,952,588
	Expenditure Summary Total	**1,251,533**	**2,954,079**	**2,954,079**	**2,952,588**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	425,524	496,828	496,828	505,948
514101	Overtime	0	3,500	3,500	3,500
521101	FICA Taxes	31,512	38,287	38,287	38,986
522101	Retirement Contributions	64,140	76,865	76,865	76,216
523101	Health Insurance	99,368	132,142	132,142	151,480
523401	Life ADD LTD	2,647	3,131	3,131	3,181
524101	Workers Compensation	20,939	28,327	28,327	30,811
	Personnel Total	**644,130**	**779,080**	**779,080**	**810,122**
Operating					
534101	Contract Serv Other Misc	29,250	78,862	78,862	78,862
534126	Contract Serv Pest Control	38	150	150	150
541101	Communication Services	5,212	6,200	6,200	6,200
543101	Utility Services Electric Water Sewer	15,262	30,000	30,000	30,000
543102	Utility Services Waste Disposal	1,061	2,000	2,000	2,000
543201	Utility Services Street Light	164,062	250,800	250,800	250,800
544101	Rentals and Leases Equipment	848	1,080	1,080	1,080
545101	Insurance Premiums	10,488	11,597	11,597	12,244
546101	Repairs and Maint Bldgs and Grounds	54,125	85,844	85,844	70,844
546257	Repairs and Maint Fleet Management	573	800	800	800
546301	Repairs and Maint Equipment	48,555	73,324	73,324	73,324
547101	Printing and Binding	0	150	150	150
549185	Charges Central Services Cost Allocation	112,053	110,260	110,260	110,227
551101	Office Supplies	206	660	660	660
552101	Gasoline Oil and Lubricants	32,410	75,012	75,012	75,012
552106	Computer Software	4,703	5,678	5,678	5,678
552107	Clothing and Wearing Apparel	2,224	4,460	4,460	4,460
552108	Operating Supplies	5,266	10,000	10,000	12,500
552116	Operating Supplies Computer Hardware	1,249	0	0	0
552119	Operating Supplies PPE	199	1,430	1,430	1,430
552257	Parts Vehicle and Equipment	145	200	200	200
553101	Road Materials and Supplies	0	1,000	1,000	1,400
555501	Training and Education	850	1,507	1,507	1,507
	Operating Total	**488,779**	**751,014**	**751,014**	**739,528**
Capital					
563901	Capital Improvement Funding	0	1,038,921	1,038,921	1,062,128
564101	Machinery and Equipment	118,626	135,064	135,064	90,810
	Capital Total	**118,626**	**1,173,985**	**1,173,985**	**1,152,938**
Reserves					
599199	Reserve for Cash Carry Forward	0	250,000	250,000	250,000
	Reserves Total	**0**	**250,000**	**250,000**	**250,000**
	Cost Center Expenditures Total	**1,251,535**	**2,954,079**	**2,954,079**	**2,952,588**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		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	0.74	0.74	0.74	31,508
11405	7136	Marion Oaks Crew Leader	1.00	0.00	0.00	0
11405	7137	Marion Oaks Crew Leader	0.00	1.00	1.00	45,636
11406	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	0.00	0.00	0
11407	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	0.00	0.00	0
11408	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	0.00	0.00	0
11409	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	0.00	0.00	0
11410	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	0.00	0.00	0
11411	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	0.00	0.00	0
11412	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	0.00	0.00	0
11413	8024	Marion Oaks Maintenance Technician Equip Operator	1.00	0.00	0.00	0
11406	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	1.00	1.00	33,967
11407	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	1.00	1.00	42,474
11408	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	1.00	1.00	46,904
11409	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	1.00	1.00	37,108
11410	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	1.00	1.00	33,967
11411	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	1.00	1.00	33,967
11412	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	1.00	1.00	39,895
11413	8027	Marion Oaks Maintenance Technician Equip Operator	0.00	1.00	1.00	44,200
		Current Positions Total	**11.07**	**11.07**	**11.07**	
		Positions Total	**11.07**	**11.07**	**11.07**	

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 2027 Adopted
	Capital	
563901 - Capital Improvement Funding		
	Capital Improvements	23,207
	Capital Improvements - CF	1,038,921
	563901 - Capital Improvement Funding Total	**1,062,128**
564101 - Machinery and Equipment		
	Pickup Truck 1/2 ton 4x2	51,670
	Hustler Mower (Qty 2) - Replacements for Hustler 1 and 6	39,140
	564101 - Machinery and Equipment Total	**90,810**

Fund: 1312 - Marion Oaks MSBU for Road Improvements

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	1,292,191	1,306,628	1,306,628	1,306,228
361110	Interest Board	177,216	137,100	137,100	13,416
361132	Interest Tax Collector	10,330	2,575	2,575	1,288
379999	Less 5%	0	-72,315	-72,315	-66,046
399991	Balances Forward Cash Regular	3,816,943	2,088,407	2,088,407	527,406
	Total	**5,296,680**	**3,462,395**	**3,462,395**	**1,782,292**

Fund: 1312 - Marion Oaks MSBU for Road Improvements

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
514	Marion Oaks Road Improvements	3,254,895	3,462,395	3,462,395	1,782,292
	Expenditure Summary Total	**3,254,895**	**3,462,395**	**3,462,395**	**1,782,292**

Fund: 1312 - Marion Oaks MSBU for Road Improvements | **Organization Unit: Special Districts**

Cost Center: 514 - Marion Oaks Road Improvements | **Division: Road Improve and Maint Service Units**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	5,000	5,000	5,000
542201	Postage and Freight	0	18,220	18,220	18,220
549185	Charges Central Services Cost Allocation	100,972	99,308	99,308	99,273
	Operating Total	**100,972**	**122,528**	**122,528**	**122,493**
Capital					
563220	Improvements Road and Bridge	3,153,923	3,339,867	3,339,867	1,659,799
	Capital Total	**3,153,923**	**3,339,867**	**3,339,867**	**1,659,799**
	Cost Center Expenditures Total	**3,254,895**	**3,462,395**	**3,462,395**	**1,782,292**

Fund: 1312 - Marion Oaks MSBU for Road Improvements
Organization Unit: Special Districts
Cost Center: 514 - Marion Oaks Road Improvements
Division: Road Improve and Maint Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	1,164,660
	Road Improvements - CF	495,139
	563220 - Improvements Road and Bridge Total	**1,659,799**

Fund: 1320 - Silver Springs Shores Special Tax District

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
311000	Current Taxes	1,173,304	1,321,054	1,321,054	1,435,182
311200	Delinquent Taxes	4,823	610	610	660
341560	Property Appraiser Fees	119	0	0	0
341910	Sale of Maps and Publications	10	0	0	0
361110	Interest Board	43,920	30,340	30,340	30,750
361132	Interest Tax Collector	6,827	4,000	4,000	5,000
362030	SSS Community Center Rent	8,009	14,600	14,600	7,150
369910	Other	50,906	44,640	44,640	36,200
369920	Cash Over or Short	-10	0	0	0
379999	Less 5%	0	-70,763	-70,763	-75,748
399991	Balances Forward Cash Regular	690,762	821,279	821,279	1,131,031
	Total	**1,978,670**	**2,165,760**	**2,165,760**	**2,570,225**

Fund: 1320 - Silver Springs Shores Special Tax District

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
520	Silver Springs Shores	1,102,210	2,165,760	2,165,760	2,570,225
	Expenditure Summary Total	**1,102,210**	**2,165,760**	**2,165,760**	**2,570,225**

Marion County
FLORIDA

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	424,933	447,798	447,798	474,361
513101	Other Salaries and Wages	7,001	10,000	10,000	7,200
514101	Overtime	998	2,000	2,000	2,000
521101	FICA Taxes	31,407	35,185	35,185	37,000
522101	Retirement Contributions	58,295	63,112	63,112	64,741
523101	Health Insurance	93,691	106,558	106,558	122,152
523401	Life ADD LTD	2,803	3,009	3,009	3,189
524101	Workers Compensation	7,002	9,467	9,467	11,462
525101	Unemployment Compensation	837	0	0	0
	Personnel Total	**626,967**	**677,129**	**677,129**	**722,105**
Operating					
534101	Contract Serv Other Misc	660	3,000	2,800	3,000
534116	Contract Serv Janitorial	0	500	500	18,000
534126	Contract Serv Pest Control	252	400	900	900
541111	Communications Community Center	6,689	8,700	8,700	8,200
542201	Postage and Freight	0	95	95	95
543102	Utility Services Waste Disposal	3,013	4,700	5,050	5,000
543112	Utility Services Heating	18,282	17,000	22,500	20,000
543201	Utility Services Street Light	59,733	60,000	60,000	60,000
543301	Utilities Electric Community Center	41,398	39,000	39,000	40,000
543401	Utilities Water Community Center	10,928	16,000	16,000	16,000
544101	Rentals and Leases Equipment	827	2,500	2,500	2,500
545101	Insurance Premiums	11,406	10,973	10,973	11,223
546101	Repairs and Maint Bldgs and Grounds	45,253	61,000	48,300	60,000
546121	Repairs and Maint Pools Community Center	27,779	25,000	33,000	41,000
546257	Repairs and Maint Fleet Management	717	2,500	2,500	2,500
546313	Repairs and Maint Equip Community Center	3,679	7,000	6,500	7,000
547101	Printing and Binding	265	300	300	300
549130	Other Current Charges Tax Collector	25,063	29,063	29,063	31,574
549140	Other Current Charges Prop Appraiser	15,387	16,079	16,100	16,185
549185	Charges Central Services Cost Allocation	50,200	55,258	55,237	61,315
551101	Office Supplies	920	1,000	1,350	1,000
552101	Gasoline Oil and Lubricants	1,861	3,500	3,500	2,500
552106	Computer Software	3,756	3,993	5,193	4,857
552107	Clothing and Wearing Apparel	1,642	1,500	1,500	1,500
552108	Operating Supplies	53,691	56,000	59,000	25,000
552111	Operating Supplies Programs Youth Center	10,935	10,000	10,000	10,000
552116	Operating Supplies Computer Hardware	529	1,930	1,930	2,500
552119	Operating Supplies PPE	706	1,000	1,000	1,000
555501	Training and Education	520	1,100	1,100	1,100
	Operating Total	**396,091**	**439,091**	**444,591**	**454,249**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563901	Capital Improvement Funding	0	656,961	651,461	990,722
564101	Machinery and Equipment	78,544	7,000	7,000	0
	Capital Total	**78,544**	**663,961**	**658,461**	**990,722**
Debt Service					
571205	Principal Lease Agreements	602	0	0	0
572205	Interest Lease Agreements	8	0	0	0
	Debt Service Total	**610**	**0**	**0**	**0**
Reserves					
599101	Reserve for Contingencies	0	125,000	125,000	125,000
599199	Reserve for Cash Carry Forward	0	260,579	260,579	278,149
	Reserves Total	**0**	**385,579**	**385,579**	**403,149**
	Cost Center Expenditures Total	**1,102,212**	**2,165,760**	**2,165,760**	**2,570,225**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
Current Positions						
11944	1054	Municipal Services Community Manager	0.33	0.33	0.33	23,297
11414	1058	Community Center Supervisor	1.00	1.00	1.00	81,994
11422	1305	Recreation Supervisor	1.00	1.00	1.00	58,220
11423	3150	Recreation Specialist	1.00	1.00	1.00	58,615
11418	6023	Staff Assistant III	1.00	1.00	1.00	41,496
11415	7135	Municipal Facilities Trades Technician	1.00	0.00	0.00	0
11416	7135	Municipal Facilities Trades Technician	1.00	0.00	0.00	0
11417	7135	Municipal Facilities Trades Technician	1.00	0.00	0.00	0
11415	7138	Municipal Facilities Trades Technician	0.00	1.00	1.00	44,970
11416	7138	Municipal Facilities Trades Technician	0.00	1.00	1.00	61,548
11417	7138	Municipal Facilities Trades Technician	0.00	1.00	1.00	50,108
11419	8037	Recreation Leader	1.00	1.00	1.00	40,290
		Current Positions Total	**8.33**	**8.33**	**8.33**	
		Positions Total	**8.33**	**8.33**	**8.33**	

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 2027 Adopted
	Capital	
563901 - Capital Improvement Funding		
	Facility Renovations and Upgrades	333,761
	Capital Improvements - CF	656,961
	563901 - Capital Improvement Funding Total	**990,722**

Fund: 1322 - Silver Springs Shores MSBU for Road Improvements

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	1,018,237	1,044,790	1,044,790	1,045,542
361110	Interest Board	109,968	69,000	69,000	100,888
361132	Interest Tax Collector	6,230	3,300	3,300	3,300
379999	Less 5%	0	-55,855	-55,855	-57,486
399991	Balances Forward Cash Regular	1,746,501	2,832,810	2,832,810	3,810,861
	Total	**2,880,936**	**3,894,045**	**3,894,045**	**4,903,105**

Fund: 1322 - Silver Springs Shores MSBU for Road Improvements

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
522	Silver Springs Shores Road Improvements	30,830	3,894,045	3,894,045	4,903,105
	Expenditure Summary Total	**30,830**	**3,894,045**	**3,894,045**	**4,903,105**

Fund: 1322 - Silver Springs Shores MSBU for Road Improvements
Organization Unit: Special Districts
Cost Center: 522 - Silver Springs Shores Road Improvements
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	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	30,830	79,404	79,404	21,537
	Operating Total	**30,830**	**99,854**	**99,854**	**41,987**
Capital					
563220	Improvements Road and Bridge	0	3,794,191	3,794,191	4,861,118
	Capital Total	**0**	**3,794,191**	**3,794,191**	**4,861,118**
	Cost Center Expenditures Total	**30,830**	**3,894,045**	**3,894,045**	**4,903,105**

Fund: 1322 - Silver Springs Shores MSBU for Road Improvements
Organization Unit: Special Districts
Cost Center: 522 - Silver Springs Shores Road Improvements
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	1,157,289
	Road Improvements - CF	3,703,829
	563220 - Improvements Road and Bridge Total	**4,861,118**

Fund: 1330 - Hills of Ocala MSTU for Recreation

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
311000	Current Taxes	56,066	74,158	74,158	92,135
311200	Delinquent Taxes	188	170	170	170
331501	Disaster Relief Funding	1,225	0	0	0
341560	Property Appraiser Fees	5	0	0	0
361110	Interest Board	4,989	2,690	2,690	3,360
361132	Interest Tax Collector	338	0	0	0
362010	County Owned Property Rent	5,614	5,000	5,000	5,000
369920	Cash Over or Short	-1	0	0	0
379999	Less 5%	0	-4,102	-4,102	-5,034
399991	Balances Forward Cash Regular	87,213	102,108	102,108	62,241
	Total	**155,637**	**180,024**	**180,024**	**157,872**

Fund: 1330 - Hills of Ocala MSTU for Recreation

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
530	Hills of Ocala Recreation	45,711	180,024	180,024	157,872
	Expenditure Summary Total	**45,711**	**180,024**	**180,024**	**157,872**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534101	Contract Serv Other Misc	10,920	11,550	11,550	11,550
534126	Contract Serv Pest Control	39	300	300	300
543101	Utility Services Electric Water Sewer	1,418	1,415	1,415	1,500
545101	Insurance Premiums	1,215	1,139	1,139	987
546101	Repairs and Maint Bldgs and Grounds	27,862	21,500	51,500	11,500
549130	Other Current Charges Tax Collector	1,215	1,854	1,854	2,303
549140	Other Current Charges Prop Appraiser	663	770	771	907
549185	Charges Central Services Cost Allocation	2,315	3,012	3,011	3,792
552108	Operating Supplies	64	100	100	100
	Operating Total	**45,711**	**41,640**	**71,640**	**32,939**
Capital					
562101	Building Improvements	0	60,000	0	0
563101	Improvements Other than Buildings	0	0	60,000	30,000
563901	Capital Improvement Funding	0	63,384	33,384	69,933
	Capital Total	**0**	**123,384**	**93,384**	**99,933**
Reserves					
599101	Reserve for Contingencies	0	5,000	5,000	5,000
599199	Reserve for Cash Carry Forward	0	10,000	10,000	20,000
	Reserves Total	**0**	**15,000**	**15,000**	**25,000**
	Cost Center Expenditures Total	**45,711**	**180,024**	**180,024**	**157,872**

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 2027 Adopted
	Capital	
563101 - Improvements Other than Buildings		
	Additional Playground Structures	30,000
	563101 - Improvements Other than Buildings Total	**30,000**
563901 - Capital Improvement Funding		
	Facility Renovations and Upgrades	69,933
	563901 - Capital Improvement Funding Total	**69,933**

Fund: 1401 - Doublegate MSTU for General Services

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	3,556	3,685	3,685	3,685
361110	Interest Board	45	20	20	63
361132	Interest Tax Collector	16	0	0	0
379999	Less 5%	0	-185	-185	-187
399991	Balances Forward Cash Regular	28	543	543	1,104
	Total	**3,645**	**4,063**	**4,063**	**4,665**

Fund: 1401 - Doublegate MSTU for General Services

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
641	Doublegate General Services	3,069	4,063	4,063	4,665
	Expenditure Summary Total	**3,069**	**4,063**	**4,063**	**4,665**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	2,789	3,118	3,118	3,118
549185	Charges Central Services Cost Allocation	280	280	280	280
549990	Other Current Charges Misc Expenses	0	665	665	1,267
	Operating Total	**3,069**	**4,063**	**4,063**	**4,665**
	Cost Center Expenditures Total	**3,069**	**4,063**	**4,063**	**4,665**

Fund: 1402 - Raven Hill MSTU for General Services

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	2,055	2,125	2,125	2,125
361110	Interest Board	374	285	285	226
361132	Interest Tax Collector	10	0	0	0
379999	Less 5%	0	-120	-120	-117
399991	Balances Forward Cash Regular	7,802	7,490	7,490	6,956
	Total	**10,241**	**9,780**	**9,780**	**9,190**

Fund: 1402 - Raven Hill MSTU for General Services

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
642	Raven Hill General Services	2,744	9,780	9,780	9,190
	Expenditure Summary Total	**2,744**	**9,780**	**9,780**	**9,190**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
542201	Postage and Freight	0	60	60	68
543201	Utility Services Street Light	2,582	3,100	3,100	3,100
549185	Charges Central Services Cost Allocation	162	162	162	162
549990	Other Current Charges Misc Expenses	0	6,458	6,458	5,860
	Operating Total	**2,744**	**9,780**	**9,780**	**9,190**
	Cost Center Expenditures Total	**2,744**	**9,780**	**9,780**	**9,190**

Fund: 1403 - Rainbows End MSTU for General Municipal Services

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	19,787	20,560	20,560	20,560
361110	Interest Board	19,636	14,700	14,700	13,235
361132	Interest Tax Collector	116	0	0	0
379999	Less 5%	0	-1,763	-1,763	-1,690
399991	Balances Forward Cash Regular	406,753	444,701	444,701	480,059
	Total	**446,292**	**478,198**	**478,198**	**512,164**

Fund: 1403 - Rainbows End MSTU for General Municipal Services

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
643	Rainbows End General Municipal Services	1,787	478,198	478,198	512,164
	Expenditure Summary Total	**1,787**	**478,198**	**478,198**	**512,164**

Fund: 1403 - Rainbows End MSTU for General Municipal Services
Organization Unit: Special Districts
Cost Center: 643 - Rainbows End General Municipal Services
Division: General Municipal Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	5,000	5,000	5,000
542201	Postage and Freight	0	323	323	323
543201	Utility Services Street Light	215	250	250	250
549185	Charges Central Services Cost Allocation	1,572	1,563	1,563	1,563
	Operating Total	**1,787**	**7,136**	**7,136**	**7,136**
Capital					
563220	Improvements Road and Bridge	0	471,062	471,062	505,028
	Capital Total	**0**	**471,062**	**471,062**	**505,028**
	Cost Center Expenditures Total	**1,787**	**478,198**	**478,198**	**512,164**

Fund: 1403 - Rainbows End MSTU for General Municipal Services
Organization Unit: Special Districts
Cost Center: 643 - Rainbows End General Municipal Services
Division: General Municipal Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	33,966
	Road Improvements - CF	471,062
	563220 - Improvements Road and Bridge Total	**505,028**

Fund: 1404 - Tompkins and Georges MSTU

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	7,863	7,406	7,406	7,406
361110	Interest Board	498	363	363	311
361132	Interest Tax Collector	65	0	0	0
379999	Less 5%	0	-388	-388	-386
399991	Balances Forward Cash Regular	10,639	10,506	10,506	9,881
	Total	**19,065**	**17,887**	**17,887**	**17,212**

Fund: 1404 - Tompkins and Georges MSTU

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
644	Tompkins and Georges	8,344	17,887	17,887	17,212
	Expenditure Summary Total	**8,344**	**17,887**	**17,887**	**17,212**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
542201	Postage and Freight	0	308	308	330
543201	Utility Services Street Light	7,769	11,270	11,270	11,270
549185	Charges Central Services Cost Allocation	575	563	563	563
549990	Other Current Charges Misc Expenses	0	5,746	5,746	5,049
	Operating Total	**8,344**	**17,887**	**17,887**	**17,212**
	Cost Center Expenditures Total	**8,344**	**17,887**	**17,887**	**17,212**

Fund: 1405 - Country Estates MSTU

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	2,769	2,870	2,870	2,870
361110	Interest Board	60	33	33	59
361132	Interest Tax Collector	13	0	0	0
379999	Less 5%	0	-146	-146	-147
399991	Balances Forward Cash Regular	497	1,045	1,045	1,637
	Total	**3,339**	**3,802**	**3,802**	**4,419**

Fund: 1405 - Country Estates MSTU

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
645	Country Estates MSTU	2,273	3,802	3,802	4,419
	Expenditure Summary Total	**2,273**	**3,802**	**3,802**	**4,419**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	2,055	2,700	2,700	2,700
549185	Charges Central Services Cost Allocation	218	218	218	218
549990	Other Current Charges Misc Expenses	0	884	884	1,501
	Operating Total	**2,273**	**3,802**	**3,802**	**4,419**
	Cost Center Expenditures Total	**2,273**	**3,802**	**3,802**	**4,419**

Fund: 1406 - Citrus Park MSTU

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	4,593	4,740	4,740	4,740
361110	Interest Board	675	504	504	426
361132	Interest Tax Collector	31	0	0	0
379999	Less 5%	0	-262	-262	-258
399991	Balances Forward Cash Regular	13,794	13,768	13,768	13,587
	Total	**19,093**	**18,750**	**18,750**	**18,495**

Fund: 1406 - Citrus Park MSTU

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
646	Citrus Park MSTU	5,324	18,750	18,750	18,495
	Expenditure Summary Total	**5,324**	**18,750**	**18,750**	**18,495**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	4,961	5,840	5,840	5,840
549185	Charges Central Services Cost Allocation	363	360	360	360
549990	Other Current Charges Misc Expenses	0	12,550	12,550	12,295
	Operating Total	**5,324**	**18,750**	**18,750**	**18,495**
	Cost Center Expenditures Total	**5,324**	**18,750**	**18,750**	**18,495**

Fund: 1407 - Wineberry MSTU for General Services

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	3,213	3,330	3,330	3,330
361110	Interest Board	423	312	312	269
361132	Interest Tax Collector	18	0	0	0
379999	Less 5%	0	-183	-183	-180
399991	Balances Forward Cash Regular	8,363	8,666	8,666	8,377
	Total	**12,017**	**12,125**	**12,125**	**11,796**

Fund: 1407 - Wineberry MSTU for General Services

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
647	Wineberry MSTU for General Services	3,402	12,125	12,125	11,796
	Expenditure Summary Total	**3,402**	**12,125**	**12,125**	**11,796**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	3,147	4,050	4,050	4,050
549185	Charges Central Services Cost Allocation	255	253	253	253
549990	Other Current Charges Misc Expenses	0	7,822	7,822	7,493
	Operating Total	**3,402**	**12,125**	**12,125**	**11,796**
	Cost Center Expenditures Total	**3,402**	**12,125**	**12,125**	**11,796**

Fund: 1408 - Golden Hills MSTU for General Services

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	12,389	12,680	12,680	20,605
361110	Interest Board	4,904	3,753	3,753	2,873
361132	Interest Tax Collector	64	0	0	0
379999	Less 5%	0	-822	-822	-1,174
399991	Balances Forward Cash Regular	105,102	103,369	103,369	98,413
	Total	**122,459**	**118,980**	**118,980**	**120,717**

Fund: 1408 - Golden Hills MSTU for General Services

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
648	Golden Hills General Services	19,714	118,980	118,980	120,717
	Expenditure Summary Total	**19,714**	**118,980**	**118,980**	**120,717**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	18,741	15,600	21,600	23,000
549185	Charges Central Services Cost Allocation	973	964	964	1,566
549990	Other Current Charges Misc Expenses	0	102,416	96,416	96,151
	Operating Total	**19,714**	**118,980**	**118,980**	**120,717**
	Cost Center Expenditures Total	**19,714**	**118,980**	**118,980**	**120,717**

Fund: 1409 - Delcrest MSTU for General Services

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	1,307	1,352	1,352	1,352
361110	Interest Board	545	414	414	344
361132	Interest Tax Collector	6	0	0	0
379999	Less 5%	0	-89	-89	-85
399991	Balances Forward Cash Regular	11,596	11,682	11,682	11,592
	Total	**13,454**	**13,359**	**13,359**	**13,203**

Fund: 1409 - Delcrest MSTU for General Services

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
649	Delcrest General Services	1,773	13,359	13,359	13,203
	Expenditure Summary Total	**1,773**	**13,359**	**13,359**	**13,203**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	1,662	2,012	2,012	2,100
549185	Charges Central Services Cost Allocation	111	103	103	103
549990	Other Current Charges Misc Expenses	0	11,244	11,244	11,000
	Operating Total	**1,773**	**13,359**	**13,359**	**13,203**
	Cost Center Expenditures Total	**1,773**	**13,359**	**13,359**	**13,203**

Fund: 1410 - Bellaire MSTU for General Services

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	1,892	1,960	1,960	1,960
361110	Interest Board	384	288	288	245
361132	Interest Tax Collector	10	0	0	0
379999	Less 5%	0	-112	-112	-110
399991	Balances Forward Cash Regular	8,003	8,073	8,073	8,074
	Total	**10,289**	**10,209**	**10,209**	**10,169**

Fund: 1410 - Bellaire MSTU for General Services

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
650	Bellaire General Services	2,210	10,209	10,209	10,169
	Expenditure Summary Total	**2,210**	**10,209**	**10,209**	**10,169**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	2,060	2,469	2,469	2,469
549185	Charges Central Services Cost Allocation	150	149	149	149
549990	Other Current Charges Misc Expenses	0	7,591	7,591	7,551
	Operating Total	**2,210**	**10,209**	**10,209**	**10,169**
	Cost Center Expenditures Total	**2,210**	**10,209**	**10,209**	**10,169**

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Fund: 1411 - Hamlet at Sherman Oaks MSBU for General Services

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	11,555	12,000	12,000	12,000
361110	Interest Board	1,500	1,053	1,053	1,126
361132	Interest Tax Collector	43	0	0	0
379999	Less 5%	0	-653	-653	-656
399991	Balances Forward Cash Regular	27,767	17,142	17,142	25,667
	Total	**40,865**	**29,542**	**29,542**	**38,137**

Fund: 1411 - Hamlet at Sherman Oaks MSBU for General Services

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
651	Hamlet at Sherman Oaks General Services	6,607	29,542	29,542	38,137
	Expenditure Summary Total	**6,607**	**29,542**	**29,542**	**38,137**

Fund: 1411 - Hamlet at Sherman Oaks MSBU for General Services
Organization Unit: Special Districts
Cost Center: 651 - Hamlet at Sherman Oaks General Services
Division: General Municipal Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534101	Contract Serv Other Misc	0	4,525	4,525	4,525
543201	Utility Services Street Light	3,643	4,500	4,500	4,500
546131	Repairs and Maint Roads	2,090	13,500	13,500	13,500
549185	Charges Central Services Cost Allocation	874	874	874	1,254
549990	Other Current Charges Misc Expenses	0	6,143	6,143	14,358
	Operating Total	**6,607**	**29,542**	**29,542**	**38,137**
	Cost Center Expenditures Total	**6,607**	**29,542**	**29,542**	**38,137**

Fund: 1412 - Heather Island Market MSBU for General Services

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	0	0	0	8,000
379999	Less 5%	0	0	0	-400
	Total	**0**	**0**	**0**	**7,600**

Fund: 1412 - Heather Island Market MSBU for General Services

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
652	Heather Island Market General Services	0	0	0	7,600
	Expenditure Summary Total	**0**	**0**	**0**	**7,600**

Fund: 1412 - Heather Island Market MSBU for General Services
Organization Unit: Special Districts
Cost Center: 652 - Heather Island Market General Services
Division: General Municipal Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534101	Contract Serv Other Misc	0	0	0	3,000
549185	Charges Central Services Cost Allocation	0	0	0	836
549990	Other Current Charges Misc Expenses	0	0	0	3,764
	Operating Total	**0**	**0**	**0**	**7,600**
	Cost Center Expenditures Total	**0**	**0**	**0**	**7,600**

Fund: 1501 - Lake Tropicana MSTU for Road Improvements

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	144,668	146,672	146,672	146,850
361110	Interest Board	39,898	28,767	28,767	28,856
361132	Interest Tax Collector	1,243	246	246	750
379999	Less 5%	0	-8,784	-8,784	-8,824
399991	Balances Forward Cash Regular	779,185	940,579	940,579	507,121
	Total	**964,994**	**1,107,480**	**1,107,480**	**674,753**

Fund: 1501 - Lake Tropicana MSTU for Road Improvements

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
601	Lake Tropicana Road Improvements	20,485	1,107,480	1,107,480	674,753
	Expenditure Summary Total	**20,485**	**1,107,480**	**1,107,480**	**674,753**

Fund: 1501 - Lake Tropicana MSTU for Road Improvements | **Organization Unit: Special Districts**

Cost Center: 601 - Lake Tropicana Road Improvements | **Division: Road Improve and Maint Service Units**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	5,000	5,000	5,000
542201	Postage and Freight	0	1,140	1,140	1,140
549185	Charges Central Services Cost Allocation	5,316	4,376	4,376	8,963
	Operating Total	**5,316**	**10,516**	**10,516**	**15,103**
Capital					
563220	Improvements Road and Bridge	15,169	1,096,964	1,096,964	659,650
	Capital Total	**15,169**	**1,096,964**	**1,096,964**	**659,650**
	Cost Center Expenditures Total	**20,485**	**1,107,480**	**1,107,480**	**674,753**

Fund: 1501 - Lake Tropicana MSTU for Road Improvements
Organization Unit: Special Districts
Cost Center: 601 - Lake Tropicana Road Improvements
Division: Road Improve and Maint Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	178,967
	Road Improvements - CF	480,683
	563220 - Improvements Road and Bridge Total	**659,650**

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Fund: 1502 - Golden Hills MSTU for Road Improvements

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	42,144	43,050	43,050	43,050
361110	Interest Board	28,053	20,850	20,850	19,243
361132	Interest Tax Collector	228	100	100	100
379999	Less 5%	0	-3,201	-3,201	-3,120
399991	Balances Forward Cash Regular	572,891	639,308	639,308	697,382
	Total	**643,316**	**700,107**	**700,107**	**756,655**

Fund: 1502 - Golden Hills MSTU for Road Improvements

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
602	Golden Hills Road Improvements	3,361	700,107	700,107	756,655
	Expenditure Summary Total	**3,361**	**700,107**	**700,107**	**756,655**

Fund: 1502 - Golden Hills MSTU for Road Improvements
Organization Unit: Special Districts
Cost Center: 602 - Golden Hills Road Improvements
Division: Road Improve and Maint Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	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	3,361	2,818	2,818	2,946
	Operating Total	**3,361**	**8,028**	**8,028**	**8,156**
Capital					
563220	Improvements Road and Bridge	0	692,079	692,079	748,499
	Capital Total	**0**	**692,079**	**692,079**	**748,499**
	Cost Center Expenditures Total	**3,361**	**700,107**	**700,107**	**756,655**

Fund: 1502 - Golden Hills MSTU for Road Improvements
Organization Unit: Special Districts

Cost Center: 602 - Golden Hills Road Improvements
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	56,420
	Road Improvements - CF	692,079
	563220 - Improvements Road and Bridge Total	**748,499**

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Fund: 1503 - Kingsland Estates Ocala Waterway MSBU Road Improvements

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	146,752	151,800	151,800	151,600
361110	Interest Board	28,554	19,990	19,990	22,463
361132	Interest Tax Collector	822	350	350	350
379999	Less 5%	0	-8,608	-8,608	-8,721
399991	Balances Forward Cash Regular	525,377	687,738	687,738	858,242
	Total	**701,505**	**851,270**	**851,270**	**1,023,934**

Fund: 1503 - Kingsland Estates Ocala Waterway MSBU Road Improvements

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
603	Kingsland Estates Ocala Waterway Road Improvements	12,703	851,270	851,270	1,023,934
	Expenditure Summary Total	**12,703**	**851,270**	**851,270**	**1,023,934**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1503 - Kingsland Estates Ocala Waterway MSBU Road Improvements
Organization Unit: Special Districts

Cost Center: 603 - Kingsland Estates Ocala Waterway Road Improvements
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	5,000	5,000	5,000
542201	Postage and Freight	0	1,055	1,055	1,055
549185	Charges Central Services Cost Allocation	11,803	4,424	4,424	5,430
	Operating Total	**11,803**	**10,479**	**10,479**	**11,485**
Capital					
563220	Improvements Road and Bridge	900	840,791	840,791	1,012,449
	Capital Total	**900**	**840,791**	**840,791**	**1,012,449**
	Cost Center Expenditures Total	**12,703**	**851,270**	**851,270**	**1,023,934**

Fund: 1503 - Kingsland Estates Ocala Waterway MSBU Road Improvements
Organization Unit: Special Districts
Cost Center: 603 - Kingsland Estates Ocala Waterway Road Improvements
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	171,658
	Road Improvements - CF	840,791
	563220 - Improvements Road and Bridge Total	**1,012,449**

Fund: 1504 - Kingsland Whispering Pines Forest Glenn MSBU Roads

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	148,001	153,400	153,400	153,400
361110	Interest Board	32,868	23,260	23,260	25,250
361132	Interest Tax Collector	799	360	360	212
379999	Less 5%	0	-8,851	-8,851	-8,944
399991	Balances Forward Cash Regular	613,976	780,744	780,744	960,239
	Total	**795,644**	**948,913**	**948,913**	**1,130,157**

Fund: 1504 - Kingsland Whispering Pines Forest Glenn MSBU Roads

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
604	Kingsland Whispering Pines Forest Glenn Road Improvements	12,314	948,913	948,913	1,130,157
	Expenditure Summary Total	**12,314**	**948,913**	**948,913**	**1,130,157**

Fund: 1504 - Kingsland Whispering Pines Forest Glenn MSBU Roads | **Organization Unit: Special Districts**

Cost Center: 604 - Kingsland Whispering Pines Forest Glenn Road Improvements | **Division: Road Improve and Maint Service Units**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	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
549185	Charges Central Services Cost Allocation	11,704	4,465	4,465	5,459
	Operating Total	**11,704**	**10,465**	**10,465**	**11,459**
Capital					
563220	Improvements Road and Bridge	610	938,448	938,448	1,118,698
	Capital Total	**610**	**938,448**	**938,448**	**1,118,698**
	Cost Center Expenditures Total	**12,314**	**948,913**	**948,913**	**1,130,157**

Fund: 1504 - Kingsland Whispering Pines Forest Glenn MSBU for Road Improvements
Organization Unit: Special Districts

Cost Center: 604 - Kingsland Whispering Pines Forest Glenn Road Improvements
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	180,250
	Road Improvements - CF	938,448
	563220 - Improvements Road and Bridge Total	**1,118,698**

Fund: 1505 - Silver Springs Acres MSBU for Road Maintenance

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	79,469	81,000	81,000	84,000
331501	Disaster Relief Funding	800	0	0	0
361110	Interest Board	10,601	7,840	7,840	6,864
361132	Interest Tax Collector	734	120	120	120
379999	Less 5%	0	-4,448	-4,448	-4,549
399991	Balances Forward Cash Regular	212,723	209,152	209,152	240,424
	Total	**304,327**	**293,664**	**293,664**	**326,859**

Fund: 1505 - Silver Springs Acres MSBU for Road Maintenance

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
605	Silver Springs Acres Road Maintenance	82,229	293,664	293,664	326,859
	Expenditure Summary Total	**82,229**	**293,664**	**293,664**	**326,859**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1505 - Silver Springs Acres MSBU for Road Maintenance
Organization Unit: Special Districts

Cost Center: 605 - Silver Springs Acres Road Maintenance
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	5,000	5,000	5,000
542201	Postage and Freight	0	375	375	375
546101	Repairs and Maint Bldgs and Grounds	0	2,500	2,500	2,500
546131	Repairs and Maint Roads	76,073	67,680	67,680	67,680
549185	Charges Central Services Cost Allocation	6,156	6,156	6,156	6,384
	Operating Total	**82,229**	**81,711**	**81,711**	**81,939**
Capital					
563220	Improvements Road and Bridge	0	211,953	211,953	244,920
	Capital Total	**0**	**211,953**	**211,953**	**244,920**
	Cost Center Expenditures Total	**82,229**	**293,664**	**293,664**	**326,859**

Fund: 1505 - Silver Springs Acres MSBU for Road Maintenance
Organization Unit: Special Districts
Cost Center: 605 - Silver Springs Acres Road Maintenance
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	32,967
	Road Improvements - CF	211,953
	563220 - Improvements Road and Bridge Total	**244,920**

Fund: 1506 - Ocala Waterway Estates MSBU for Road Maintenance

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	55,644	57,000	57,000	56,900
331501	Disaster Relief Funding	4,350	0	0	0
361110	Interest Board	20,600	15,080	15,080	14,700
361132	Interest Tax Collector	331	0	0	0
379999	Less 5%	0	-3,604	-3,604	-3,580
399991	Balances Forward Cash Regular	415,415	464,316	464,316	484,709
	Total	**496,340**	**532,792**	**532,792**	**552,729**

Fund: 1506 - Ocala Waterway Estates MSBU for Road Maintenance

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
606	Ocala Waterway Estates Road Maintenance	17,166	532,792	532,792	552,729
	Expenditure Summary Total	**17,166**	**532,792**	**532,792**	**552,729**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1506 - Ocala Waterway Estates MSBU for Road Maintenance
Organization Unit: Special Districts

Cost Center: 606 - Ocala Waterway Estates Road Maintenance
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	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	6,480	60,000	60,000	60,000
549185	Charges Central Services Cost Allocation	4,446	4,332	4,332	4,324
	Operating Total	**17,166**	**77,220**	**77,220**	**77,212**
Capital					
563220	Improvements Road and Bridge	0	455,572	455,572	475,517
	Capital Total	**0**	**455,572**	**455,572**	**475,517**
	Cost Center Expenditures Total	**17,166**	**532,792**	**532,792**	**552,729**

Fund: 1506 - Ocala Waterway Estates MSBU for Road Maintenance
Organization Unit: Special Districts
Cost Center: 606 - Ocala Waterway Estates Road Maintenance
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	19,945
	Road Improvements - CF	455,572
	563220 - Improvements Road and Bridge Total	**475,517**

Fund: 1507 - NW 17th Avenue Northwoods MSBU for Road Maintenance

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	3,872	4,000	4,000	4,000
361110	Interest Board	1,041	790	790	632
361132	Interest Tax Collector	40	0	0	0
379999	Less 5%	0	-240	-240	-232
399991	Balances Forward Cash Regular	21,201	19,012	19,012	20,641
	Total	**26,154**	**23,562**	**23,562**	**25,041**

Fund: 1507 - NW 17th Avenue Northwoods MSBU for Road Maintenance

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
607	NW 17th Avenue Northwoods Road Maintenance	4,960	23,562	23,562	25,041
	Expenditure Summary Total	**4,960**	**23,562**	**23,562**	**25,041**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1507 - NW 17th Avenue Northwoods MSBU for Road Maintenance
Organization Unit: Special Districts

Cost Center: 607 - NW 17th Avenue Northwoods Road Maintenance
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	900	900	900
534101	Contract Serv Other Misc	156	234	234	234
542201	Postage and Freight	0	100	100	100
546131	Repairs and Maint Roads	4,500	5,000	5,000	5,000
549185	Charges Central Services Cost Allocation	304	304	304	304
	Operating Total	**4,960**	**6,538**	**6,538**	**6,538**
Capital					
563220	Improvements Road and Bridge	0	17,024	17,024	18,503
	Capital Total	**0**	**17,024**	**17,024**	**18,503**
	Cost Center Expenditures Total	**4,960**	**23,562**	**23,562**	**25,041**

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 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	1,479
	Road Improvements - CF	17,024
	563220 - Improvements Road and Bridge Total	**18,503**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1508 - Rainbow Park Units 1 and 2 MSBU for Road Maintenance

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	324,101	337,150	337,150	336,100
361110	Interest Board	54,077	37,750	37,750	42,947
361132	Interest Tax Collector	3,066	500	500	500
379999	Less 5%	0	-18,771	-18,771	-18,977
399991	Balances Forward Cash Regular	1,000,842	1,284,817	1,284,817	1,616,572
	Total	**1,382,086**	**1,641,446**	**1,641,446**	**1,977,142**

Fund: 1508 - Rainbow Park Units 1 and 2 MSBU for Road Maintenance

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
608	Rainbow Park Units 1 and 2 Road Maintenance	43,183	1,641,446	1,641,446	1,977,142
	Expenditure Summary Total	**43,183**	**1,641,446**	**1,641,446**	**1,977,142**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1508 - Rainbow Park Units 1 and 2 MSBU for Road Maintenance
Organization Unit: Special Districts

Cost Center: 608 - Rainbow Park Units 1 and 2 Road Maintenance
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	5,000	5,000	5,000
534101	Contract Serv Other Misc	8,775	13,338	13,338	13,338
542201	Postage and Freight	0	1,565	1,565	1,565
546131	Repairs and Maint Roads	26,343	56,400	56,400	56,400
549185	Charges Central Services Cost Allocation	8,065	6,214	6,214	7,633
	Operating Total	**43,183**	**82,517**	**82,517**	**83,936**
Capital					
563220	Improvements Road and Bridge	0	1,558,929	1,558,929	1,893,206
	Capital Total	**0**	**1,558,929**	**1,558,929**	**1,893,206**
	Cost Center Expenditures Total	**43,183**	**1,641,446**	**1,641,446**	**1,977,142**

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 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	363,884
	Road Improvements - CF	1,529,322
	563220 - Improvements Road and Bridge Total	**1,893,206**

Fund: 1509 - Paradise Farms MSBU for Roadside Mowing

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	14,178	14,400	14,400	14,400
361110	Interest Board	1,717	1,190	1,190	1,312
361132	Interest Tax Collector	134	0	0	0
379999	Less 5%	0	-780	-780	-786
399991	Balances Forward Cash Regular	31,937	30,447	30,447	36,086
	Total	**47,966**	**45,257**	**45,257**	**51,012**

Fund: 1509 - Paradise Farms MSBU for Roadside Mowing

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
609	Paradise Farms Roadside Mowing	8,170	45,257	45,257	51,012
	Expenditure Summary Total	**8,170**	**45,257**	**45,257**	**51,012**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534101	Contract Serv Other Misc	4,269	12,048	12,048	12,048
542201	Postage and Freight	0	200	200	200
546131	Repairs and Maint Roads	2,807	7,500	7,500	7,500
549185	Charges Central Services Cost Allocation	1,094	1,094	1,094	1,094
549990	Other Current Charges Misc Expenses	0	24,415	24,415	30,170
	Operating Total	**8,170**	**45,257**	**45,257**	**51,012**
	Cost Center Expenditures Total	**8,170**	**45,257**	**45,257**	**51,012**

Fund: 1510 - Stonecrest Center MSBU for Road Maintenance

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	10,781	11,201	11,201	11,201
361110	Interest Board	4,080	2,980	2,980	2,927
361132	Interest Tax Collector	123	0	0	0
379999	Less 5%	0	-709	-709	-706
399991	Balances Forward Cash Regular	81,534	92,030	92,030	77,510
	Total	**96,518**	**105,502**	**105,502**	**90,932**

Fund: 1510 - Stonecrest Center MSBU for Road Maintenance

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
610	Stonecrest Center Road Maintenance	2,406	105,502	105,502	90,932
	Expenditure Summary Total	**2,406**	**105,502**	**105,502**	**90,932**

Fund: 1510 - Stonecrest Center MSBU for Road Maintenance
Organization Unit: Special Districts
Cost Center: 610 - Stonecrest Center Road Maintenance
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534101	Contract Serv Other Misc	702	1,404	1,404	3,000
542201	Postage and Freight	0	40	40	40
546101	Repairs and Maint Bldgs and Grounds	0	1,000	26,000	1,000
546131	Repairs and Maint Roads	800	4,000	4,000	30,000
549185	Charges Central Services Cost Allocation	904	851	851	851
	Operating Total	**2,406**	**7,295**	**32,295**	**34,891**
Capital					
563220	Improvements Road and Bridge	0	98,207	73,207	56,041
	Capital Total	**0**	**98,207**	**73,207**	**56,041**
	Cost Center Expenditures Total	**2,406**	**105,502**	**105,502**	**90,932**

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 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	2,834
	Road Improvements - CF	53,207
	563220 - Improvements Road and Bridge Total	**56,041**

Fund: 1511 - Deer Path Estates Ph 1 and 2 MSBU for Road Maintenance

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	21,458	22,200	22,200	22,200
361110	Interest Board	5,562	4,040	4,040	4,000
361132	Interest Tax Collector	143	0	0	0
379999	Less 5%	0	-1,312	-1,312	-1,310
399991	Balances Forward Cash Regular	108,627	126,970	126,970	146,169
	Total	**135,790**	**151,898**	**151,898**	**171,059**

Fund: 1511 - Deer Path Estates Ph 1 and 2 MSBU for Road Maintenance

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
611	Deer Path Estates Phase 1 and 2 MSBU for Road Maintenance	8,105	151,898	151,898	171,059
	Expenditure Summary Total	**8,105**	**151,898**	**151,898**	**171,059**

Fund: 1511 - Deer Path Estates Ph 1 and 2 MSBU for Road Maint
Organization Unit: Special Districts
Cost Center: 611 - Deer Path Estates Phase 1 and 2 MSBU for Road Main
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534101	Contract Serv Other Misc	1,950	2,340	2,340	2,340
543201	Utility Services Street Light	4,468	5,500	5,500	5,500
546131	Repairs and Maint Roads	0	13,000	13,000	13,000
549185	Charges Central Services Cost Allocation	1,687	1,687	1,687	1,687
	Operating Total	**8,105**	**22,527**	**22,527**	**22,527**
Capital					
563220	Improvements Road and Bridge	0	129,371	129,371	148,532
	Capital Total	**0**	**129,371**	**129,371**	**148,532**
	Cost Center Expenditures Total	**8,105**	**151,898**	**151,898**	**171,059**

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 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	19,161
	Road Improvements - CF	129,371
	563220 - Improvements Road and Bridge Total	**148,532**

Fund: 1513 - Pine Run Estates MSTU for Road Improvements

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	73,955	76,410	76,410	76,410
361110	Interest Board	9,545	6,920	6,920	6,658
361132	Interest Tax Collector	413	180	180	180
379999	Less 5%	0	-4,176	-4,176	-4,163
399991	Balances Forward Cash Regular	196,349	171,604	171,604	183,801
	Total	**280,262**	**250,938**	**250,938**	**262,886**

Fund: 1513 - Pine Run Estates MSTU for Road Improvements

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
612	Pine Run Estates Road Improvements	70,997	250,938	250,938	262,886
	Expenditure Summary Total	**70,997**	**250,938**	**250,938**	**262,886**

Fund: 1513 - Pine Run Estates MSTU for Road Improvements
Organization Unit: Special Districts
Cost Center: 612 - Pine Run Estates Road Improvements
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	5,000	5,000	2,500
534110	Contract Serv Caretakers	4,719	13,038	13,038	13,038
542201	Postage and Freight	0	590	590	590
543101	Utility Services Electric Water Sewer	0	0	1,000	0
546101	Repairs and Maint Bldgs and Grounds	8,130	45,000	44,000	15,000
546131	Repairs and Maint Roads	52,334	50,000	50,000	50,000
549185	Charges Central Services Cost Allocation	5,814	5,807	5,807	5,807
552108	Operating Supplies	0	200	200	200
	Operating Total	**70,997**	**119,635**	**119,635**	**87,135**
Capital					
563220	Improvements Road and Bridge	0	131,303	131,303	175,751
	Capital Total	**0**	**131,303**	**131,303**	**175,751**
	Cost Center Expenditures Total	**70,997**	**250,938**	**250,938**	**262,886**

Fund: 1513 - Pine Run Estates MSTU for Road Improvements
Organization Unit: Special Districts
Cost Center: 612 - Pine Run Estates Road Improvements
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	44,448
	Road Improvements - CF	131,303
	563220 - Improvements Road and Bridge Total	**175,751**

Fund: 1514 - Woods and Lakes Subdivision MSBU for Road Maintenance

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	35,863	36,872	36,872	36,825
361110	Interest Board	26,546	19,800	19,800	17,999
361132	Interest Tax Collector	279	0	0	0
379999	Less 5%	0	-2,834	-2,834	-2,741
399991	Balances Forward Cash Regular	546,005	598,217	598,217	650,894
	Total	**608,693**	**652,055**	**652,055**	**702,977**

Fund: 1514 - Woods and Lakes Subdivision MSBU for Road Maintenance

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
613	Woods and Lakes Road Improvements Maintenance	6,733	652,055	652,055	702,977
	Expenditure Summary Total	**6,733**	**652,055**	**652,055**	**702,977**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1514 - Woods and Lakes Subdivision MSBU for Road Maintenance
Organization Unit: Special Districts
Cost Center: 613 - Woods and Lakes Road Improvements Maintenance
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
531109	Professional Services	0	5,000	5,000	5,000
534101	Contract Serv Other Misc	3,861	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	2,872	2,802	2,802	2,799
	Operating Total	**6,733**	**21,324**	**21,324**	**21,321**
Capital					
563220	Improvements Road and Bridge	0	630,731	630,731	681,656
	Capital Total	**0**	**630,731**	**630,731**	**681,656**
	Cost Center Expenditures Total	**6,733**	**652,055**	**652,055**	**702,977**

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 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	50,925
	Road Improvements - CF	630,731
	563220 - Improvements Road and Bridge Total	**681,656**

Fund: 1516 - DRA Maintenance for NW 49 Street 35 Street MSBU

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325215	Special Assessments Drainage Work	9,638	10,040	10,040	10,040
361110	Interest Board	2,331	1,680	1,680	1,739
379999	Less 5%	0	-586	-586	-589
399991	Balances Forward Cash Regular	43,350	54,461	54,461	65,750
	Total	**55,319**	**65,595**	**65,595**	**76,940**

Fund: 1516 - DRA Maintenance for NW 49 Street 35 Street MSBU

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
615	NW 49th 35th St DRA Maintenance	763	65,595	65,595	76,940
	Expenditure Summary Total	**763**	**65,595**	**65,595**	**76,940**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1516 - DRA Maintenance for NW 49 Street 35 Street MSBU
Organization Unit: Special Districts
Cost Center: 615 - NW 49th 35th St DRA Maintenance
Division: Road Improve and Maint Service Units
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534101	Contract Serv Other Misc	0	3,900	3,900	3,900
546131	Repairs and Maint Roads	0	7,000	7,000	7,000
549185	Charges Central Services Cost Allocation	763	763	763	763
549990	Other Current Charges Misc Expenses	0	53,932	53,932	65,277
	Operating Total	**763**	**65,595**	**65,595**	**76,940**
	Cost Center Expenditures Total	**763**	**65,595**	**65,595**	**76,940**

Fund: 1517 - Maricamp Market Center 1 and 2 MSBU for Road Maintenance

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325140	Road Construction	4,740	4,895	4,895	8,900
361110	Interest Board	751	530	530	598
379999	Less 5%	0	-272	-272	-475
399991	Balances Forward Cash Regular	12,821	17,733	17,733	22,825
	Total	**18,312**	**22,886**	**22,886**	**31,848**

Fund: 1517 - Maricamp Market Center 1 and 2 MSBU for Road Maintenance

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
616	Maricamp Market 1 and 2 Road Maintenance	512	22,886	22,886	31,848
	Expenditure Summary Total	**512**	**22,886**	**22,886**	**31,848**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Fund: 1517 - Maricamp Market Center 1 and 2 MSBU for Road Maintenance
Organization Unit: Special Districts

Cost Center: 616 - Maricamp Market Center 1 and 2 Road Maintenance
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
542201	Postage and Freight	0	50	50	50
546131	Repairs and Maint Roads	0	1,000	1,000	1,000
549185	Charges Central Services Cost Allocation	512	512	512	930
	Operating Total	**512**	**1,562**	**1,562**	**1,980**
Capital					
563220	Improvements Road and Bridge	0	21,324	21,324	29,868
	Capital Total	**0**	**21,324**	**21,324**	**29,868**
	Cost Center Expenditures Total	**512**	**22,886**	**22,886**	**31,848**

Fund: 1517 - Maricamp Market Center 1 and 2 MSBU Road Maintenance
Organization Unit: Special Districts
Cost Center: 616 - Maricamp Market 1 and 2 Road Maintenance
Division: Road Improve and Maint Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
563220 - Improvements Road and Bridge		
	Road Improvements	8,544
	Road Improvements - CF	21,324
	563220 - Improvements Road and Bridge Total	**29,868**

Fund: 1701 - Indian Meadows MSTU for Street Lighting

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	2,592	2,750	2,750	3,500
361110	Interest Board	173	130	130	102
361132	Interest Tax Collector	11	0	0	0
379999	Less 5%	0	-145	-145	-180
399991	Balances Forward Cash Regular	3,303	2,847	2,847	2,299
	Total	**6,079**	**5,582**	**5,582**	**5,721**

Fund: 1701 - Indian Meadows MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
541	Indian Meadows Street Lighting	3,120	5,582	5,582	5,721
	Expenditure Summary Total	**3,120**	**5,582**	**5,582**	**5,721**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
534101	Contract Serv Other Misc	273	468	468	468
542201	Postage and Freight	0	37	37	40
543201	Utility Services Street Light	2,638	3,300	3,300	3,300
549185	Charges Central Services Cost Allocation	209	209	209	266
549990	Other Current Charges Misc Expenses	0	1,568	1,568	1,647
	Operating Total	**3,120**	**5,582**	**5,582**	**5,721**
	Cost Center Expenditures Total	**3,120**	**5,582**	**5,582**	**5,721**

Fund: 1702 - Ocala Heights MSTU for Street Lighting

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	3,076	3,150	3,150	3,150
361110	Interest Board	1,765	1,340	1,340	1,130
361132	Interest Tax Collector	26	0	0	0
379999	Less 5%	0	-225	-225	-215
399991	Balances Forward Cash Regular	37,479	38,557	38,557	39,320
	Total	**42,346**	**42,822**	**42,822**	**43,385**

Fund: 1702 - Ocala Heights MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
542	Ocala Heights Units 1 and 3 Street Lighting	3,788	42,822	42,822	43,385
	Expenditure Summary Total	**3,788**	**42,822**	**42,822**	**43,385**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	3,545	4,177	4,177	4,177
549185	Charges Central Services Cost Allocation	243	239	239	239
549990	Other Current Charges Misc Expenses	0	38,406	38,406	38,969
	Operating Total	**3,788**	**42,822**	**42,822**	**43,385**
	Cost Center Expenditures Total	**3,788**	**42,822**	**42,822**	**43,385**

Fund: 1703 - Bahia Oaks MSBU for Street Lighting

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	12,987	13,350	13,350	20,559
361110	Interest Board	684	530	530	322
361132	Interest Tax Collector	103	0	0	0
379999	Less 5%	0	-695	-695	-1,044
399991	Balances Forward Cash Regular	15,255	11,325	11,325	6,690
	Total	**29,029**	**24,510**	**24,510**	**26,527**

Fund: 1703 - Bahia Oaks MSBU for Street Lighting

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
543	Bahia Oaks Street Lighting	17,680	24,510	24,510	26,527
	Expenditure Summary Total	**17,680**	**24,510**	**24,510**	**26,527**

Fund: 1703 - Bahia Oaks MSBU 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
542201	Postage and Freight	0	200	200	211
543201	Utility Services Street Light	16,665	18,400	18,400	18,400
549185	Charges Central Services Cost Allocation	1,015	1,015	1,015	1,562
549990	Other Current Charges Misc Expenses	0	4,895	4,895	6,354
	Operating Total	**17,680**	**24,510**	**24,510**	**26,527**
	Cost Center Expenditures Total	**17,680**	**24,510**	**24,510**	**26,527**

Fund: 1704 - Boardman MSTU for Street Lighting

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	3,509	3,275	3,275	3,275
361110	Interest Board	596	450	450	371
361132	Interest Tax Collector	29	0	0	0
379999	Less 5%	0	-187	-187	-183
399991	Balances Forward Cash Regular	12,597	12,815	12,815	11,976
	Total	**16,731**	**16,353**	**16,353**	**15,439**

Fund: 1704 - Boardman MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
544	Boardman Street Lighting	4,249	16,353	16,353	15,439
	Expenditure Summary Total	**4,249**	**16,353**	**16,353**	**15,439**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
542201	Postage and Freight	0	93	93	93
543201	Utility Services Street Light	4,000	4,800	4,800	4,800
549185	Charges Central Services Cost Allocation	249	249	249	249
549990	Other Current Charges Misc Expenses	0	11,211	11,211	10,297
	Operating Total	**4,249**	**16,353**	**16,353**	**15,439**
	Cost Center Expenditures Total	**4,249**	**16,353**	**16,353**	**15,439**

Fund: 1705 - Hickory Hill MSTU for Street Lighting

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	2,462	2,520	2,520	2,520
361110	Interest Board	280	210	210	174
361132	Interest Tax Collector	14	0	0	0
379999	Less 5%	0	-137	-137	-135
399991	Balances Forward Cash Regular	5,550	5,543	5,543	5,447
	Total	**8,306**	**8,136**	**8,136**	**8,006**

Fund: 1705 - Hickory Hill MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
545	Hickory Hill Subdivision Street Lighting	2,709	8,136	8,136	8,006
	Expenditure Summary Total	**2,709**	**8,136**	**8,136**	**8,006**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	2,517	3,000	3,000	3,000
549185	Charges Central Services Cost Allocation	192	192	192	192
549990	Other Current Charges Misc Expenses	0	4,944	4,944	4,814
	Operating Total	**2,709**	**8,136**	**8,136**	**8,006**
	Cost Center Expenditures Total	**2,709**	**8,136**	**8,136**	**8,006**

Fund: 1706 - Churchill MSTU for Street Lighting

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	2,232	2,340	2,340	2,340
361110	Interest Board	351	260	260	215
361132	Interest Tax Collector	13	0	0	0
379999	Less 5%	0	-130	-130	-128
399991	Balances Forward Cash Regular	7,374	7,139	7,139	6,843
	Total	**9,970**	**9,609**	**9,609**	**9,270**

Fund: 1706 - Churchill MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
546	Churchill Subdivision Street Lighting	2,825	9,609	9,609	9,270
	Expenditure Summary Total	**2,825**	**9,609**	**9,609**	**9,270**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	2,647	3,145	3,145	3,145
549185	Charges Central Services Cost Allocation	178	178	178	178
549990	Other Current Charges Misc Expenses	0	6,286	6,286	5,947
	Operating Total	**2,825**	**9,609**	**9,609**	**9,270**
	Cost Center Expenditures Total	**2,825**	**9,609**	**9,609**	**9,270**

Fund: 1707 - Lake Weir Edgewater MSBU for Street Lighting

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	11,628	12,015	12,015	12,030
361110	Interest Board	6,176	4,700	4,700	3,964
361132	Interest Tax Collector	97	0	0	0
379999	Less 5%	0	-836	-836	-800
399991	Balances Forward Cash Regular	130,572	134,687	134,687	137,919
	Total	**148,473**	**150,566**	**150,566**	**153,113**

Fund: 1707 - Lake Weir Edgewater MSBU for Street Lighting

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
547	Lake Weir Edgewater Street Lighting	13,622	150,566	150,566	153,113
	Expenditure Summary Total	**13,622**	**150,566**	**150,566**	**153,113**

Fund: 1707 - Lake Weir Edgewater MSBU for Street Lighting | **Organization Unit: Special Districts**

Cost Center: 547 - Lake Weir Edgewater Street Lighting | **Division: Street Lighting Service Units**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	12,708	17,385	17,385	17,385
549185	Charges Central Services Cost Allocation	914	913	913	914
549990	Other Current Charges Misc Expenses	0	132,268	132,268	134,814
	Operating Total	**13,622**	**150,566**	**150,566**	**153,113**
	Cost Center Expenditures Total	**13,622**	**150,566**	**150,566**	**153,113**

Fund: 1708 - Boulder Hill Subdivision MSTU for Street Lighting

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	1,551	1,600	1,600	1,600
361110	Interest Board	812	340	340	508
361132	Interest Tax Collector	7	0	0	0
379999	Less 5%	0	-97	-97	-105
399991	Balances Forward Cash Regular	10,620	11,533	11,533	12,461
	Total	**12,990**	**13,376**	**13,376**	**14,464**

Fund: 1708 - Boulder Hill Subdivision MSTU for Street Lighting

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
548	Boulder Hill Subdivision Street Lighting	1,358	13,376	13,376	14,464
	Expenditure Summary Total	**1,358**	**13,376**	**13,376**	**14,464**

Fund: 1708 - Boulder Hill Subdivision MSTU for Street Lighting
Organization Unit: Special Districts
Cost Center: 548 - Boulder Hill Subdivision Street Lighting
Division: Street Lighting Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
543201	Utility Services Street Light	1,233	1,518	1,518	1,518
549185	Charges Central Services Cost Allocation	125	122	122	122
549990	Other Current Charges Misc Expenses	0	11,736	11,736	12,824
	Operating Total	**1,358**	**13,376**	**13,376**	**14,464**
	Cost Center Expenditures Total	**1,358**	**13,376**	**13,376**	**14,464**

Fund: 1709 - Kingsland Whispering Pines MSBU Street Lighting

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325211	General Municipal Services	52,837	80,454	80,454	87,768
361110	Interest Board	920	670	670	423
361132	Interest Tax Collector	287	130	130	110
379999	Less 5%	0	-4,064	-4,064	-4,415
399991	Balances Forward Cash Regular	20,193	2,260	2,260	4,354
	Total	**74,237**	**79,450**	**79,450**	**88,240**

Fund: 1709 - Kingsland Whispering Pines MSBU Street Lighting

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
549	Kingsland Whispering Pines Street Lighting	71,141	79,450	79,450	88,240
	Expenditure Summary Total	**71,141**	**79,450**	**79,450**	**88,240**

Fund: 1709 - Kingsland Whispering Pines MSBU Street Lighting
Organization Unit: Special Districts
Cost Center: 549 - Kingsland Whispering Pines Street Lighting
Division: Street Lighting Service Units

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
542201	Postage and Freight	0	0	0	965
543201	Utility Services Street Light	67,584	75,642	75,642	81,977
549185	Charges Central Services Cost Allocation	3,557	3,808	3,808	5,298
	Operating Total	**71,141**	**79,450**	**79,450**	**88,240**
	Cost Center Expenditures Total	**71,141**	**79,450**	**79,450**	**88,240**

Fund: 2023 - Public Improvement Transportation Debt Service

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
312420	2nd Local Option Fuel Tax 5 Cents	4,735,767	4,130,233	4,130,233	4,122,762
379999	Less 5%	0	-206,512	-206,512	-206,138
399991	Balances Forward Cash Regular	3,626,928	2,803,258	2,803,258	2,803,257
	Total	**8,362,695**	**6,726,979**	**6,726,979**	**6,719,881**

Fund: 2023 - Public Improvement Transportation Debt Service

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
762	Transportation Improvements 2nd 5 Cents	3,923,798	6,726,979	6,726,979	6,719,881
	Expenditure Summary Total	**3,923,798**	**6,726,979**	**6,726,979**	**6,719,881**

Fund: 2023 - Public Improvement Transportation Debt Service
Organization Unit: Debt Service
Cost Center: 762 - Transportation Improvements 2nd 5 Cents
Division: Transportation Debt Service

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Debt Service					
571101	Principal Bond Retirement	3,430,000	3,515,000	3,515,000	3,595,000
572101	Interest Bond Retirement	493,798	408,722	408,722	321,624
	Debt Service Total	**3,923,798**	**3,923,722**	**3,923,722**	**3,916,624**
Non-Operating					
599401	Reserve for Debt Service	0	2,803,257	2,803,257	2,803,257
	Non-Operating Total	**0**	**2,803,257**	**2,803,257**	**2,803,257**
	Cost Center Expenditures Total	**3,923,798**	**6,726,979**	**6,726,979**	**6,719,881**

Fund: 2114 - Series 2015A Debt Service Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325159	Principal Assessments	24,813	0	0	0
325160	Interest Assessments	1,055	0	0	0
361110	Interest Board	117	0	0	0
399991	Balances Forward Cash Regular	27,256	0	0	0
	Total	**53,241**	**0**	**0**	**0**

Fund: 2114 - Series 2015A Debt Service Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
814	Series 2015A	28,427	0	0	0
	Expenditure Summary Total	**28,427**	**0**	**0**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Debt Service					
571101	Principal Bond Retirement	27,655	0	0	0
572101	Interest Bond Retirement	772	0	0	0
	Debt Service Total	**28,427**	**0**	**0**	**0**
	Cost Center Expenditures Total	**28,427**	**0**	**0**	**0**

Fund: 2115 - Series 2016A Debt Service Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325159	Principal Assessments	67,720	0	0	0
325160	Interest Assessments	2,344	0	0	0
361110	Interest Board	2,526	0	0	0
399991	Balances Forward Cash Regular	53,739	0	0	0
	Total	**126,329**	**0**	**0**	**0**

Fund: 2115 - Series 2016A Debt Service Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
815	Series 2016A	87,237	0	0	0
	Expenditure Summary Total	**87,237**	**0**	**0**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Debt Service					
571101	Principal Bond Retirement	85,485	0	0	0
572101	Interest Bond Retirement	1,753	0	0	0
	Debt Service Total	**87,238**	**0**	**0**	**0**
	Cost Center Expenditures Total	**87,238**	**0**	**0**	**0**

Fund: 2116 - Series 2017A Debt Service Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325159	Principal Assessments	162,524	73,248	73,248	0
325160	Interest Assessments	6,754	1,310	1,310	0
361110	Interest Board	3,566	550	550	0
379999	Less 5%	0	-3,756	-3,756	0
399991	Balances Forward Cash Regular	62,521	0	0	0
	Total	**235,365**	**71,352**	**71,352**	**0**

Fund: 2116 - Series 2017A Debt Service Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
816	Series 2017A	189,136	71,352	71,352	0
	Expenditure Summary Total	**189,136**	**71,352**	**71,352**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Debt Service					
571101	Principal Bond Retirement	181,473	67,432	67,432	0
572101	Interest Bond Retirement	7,663	3,920	3,920	0
	Debt Service Total	**189,136**	**71,352**	**71,352**	**0**
	Cost Center Expenditures Total	**189,136**	**71,352**	**71,352**	**0**

Fund: 2117 - Series 2019A Debt Service Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325159	Principal Assessments	88,584	52,848	52,848	68,219
325160	Interest Assessments	4,080	1,000	1,000	1,000
361110	Interest Board	2,431	150	150	150
379999	Less 5%	0	-2,700	-2,700	-3,469
399991	Balances Forward Cash Regular	50,800	14,953	14,953	0
	Total	**145,895**	**66,251**	**66,251**	**65,900**

Fund: 2117 - Series 2019A Debt Service Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
817	Series 2019A	124,507	66,251	66,251	65,900
	Expenditure Summary Total	**124,507**	**66,251**	**66,251**	**65,900**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Debt Service					
571101	Principal Bond Retirement	115,051	59,786	59,786	61,016
572101	Interest Bond Retirement	9,456	6,465	6,465	4,884
	Debt Service Total	**124,507**	**66,251**	**66,251**	**65,900**
	Cost Center Expenditures Total	**124,507**	**66,251**	**66,251**	**65,900**

Fund: 2118 - Series 2021A Debt Service Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325159	Principal Assessments	197,090	154,298	154,298	146,582
325160	Interest Assessments	6,328	0	0	0
361110	Interest Board	4,204	0	0	0
379999	Less 5%	0	-7,715	-7,715	-7,329
399991	Balances Forward Cash Regular	71,529	0	0	0
	Total	**279,151**	**146,583**	**146,583**	**139,253**

Fund: 2118 - Series 2021A Debt Service Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
818	Series 2021A	230,087	146,583	146,583	139,253
	Expenditure Summary Total	**230,087**	**146,583**	**146,583**	**139,253**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Debt Service					
571101	Principal Bond Retirement	213,357	133,266	133,266	128,628
572101	Interest Bond Retirement	16,730	13,317	13,317	10,625
	Debt Service Total	**230,087**	**146,583**	**146,583**	**139,253**
	Cost Center Expenditures Total	**230,087**	**146,583**	**146,583**	**139,253**

Fund: 2119 - Series 2022A Debt Service Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325159	Principal Assessments	46,696	42,906	42,906	42,202
325160	Interest Assessments	1,988	0	0	0
361110	Interest Board	1,912	0	0	0
379999	Less 5%	0	-2,145	-2,145	-2,110
399991	Balances Forward Cash Regular	52,218	0	0	0
	Total	**102,814**	**40,761**	**40,761**	**40,092**

Fund: 2119 - Series 2022A Debt Service Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
819	Series 2022A	84,835	40,761	40,761	40,092
	Expenditure Summary Total	**84,835**	**40,761**	**40,761**	**40,092**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Debt Service					
571101	Principal Bond Retirement	75,697	33,711	33,711	34,069
572101	Interest Bond Retirement	9,137	7,050	7,050	6,023
	Debt Service Total	**84,834**	**40,761**	**40,761**	**40,092**
	Cost Center Expenditures Total	**84,834**	**40,761**	**40,761**	**40,092**

Fund: 2120 - Series 2024A Debt Service Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325159	Principal Assessments	133,758	113,911	113,911	114,662
325160	Interest Assessments	3,151	0	0	0
361110	Interest Board	1,803	0	0	0
379999	Less 5%	0	-5,696	-5,696	-5,733
399991	Balances Forward Cash Regular	5,269	0	0	0
	Total	**143,981**	**108,215**	**108,215**	**108,929**

Fund: 2120 - Series 2024A Debt Service Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
820	Series 2024A	98,380	108,215	108,215	108,929
	Expenditure Summary Total	**98,380**	**108,215**	**108,215**	**108,929**

Fund: 2120 - Series 2024A Debt Service Fund
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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Debt Service					
571101	Principal Bond Retirement	77,505	80,830	80,830	84,299
572101	Interest Bond Retirement	20,875	27,385	27,385	24,630
	Debt Service Total	**98,380**	**108,215**	**108,215**	**108,929**
	Cost Center Expenditures Total	**98,380**	**108,215**	**108,215**	**108,929**

Fund: 2121 - Series 2024B Debt Service Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325159	Principal Assessments	215,094	174,729	174,729	177,498
325160	Interest Assessments	4,917	0	0	0
361110	Interest Board	3,985	0	0	0
379999	Less 5%	0	-8,736	-8,736	-8,875
399991	Balances Forward Cash Regular	19,713	0	0	0
	Total	**243,709**	**165,993**	**165,993**	**168,623**

Fund: 2121 - Series 2024B Debt Service Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
821	Series 2024B	146,084	165,993	165,993	168,623
	Expenditure Summary Total	**146,084**	**165,993**	**165,993**	**168,623**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Debt Service					
571101	Principal Bond Retirement	100,549	104,863	104,863	109,362
572101	Interest Bond Retirement	45,535	61,130	61,130	59,261
	Debt Service Total	**146,084**	**165,993**	**165,993**	**168,623**
	Cost Center Expenditures Total	**146,084**	**165,993**	**165,993**	**168,623**

Fund: 2122 - Series 2025A Debt Service Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325159	Principal Assessments	0	0	0	215,657
379999	Less 5%	0	0	0	-10,783
	Total	**0**	**0**	**0**	**204,874**

Fund: 2122 - Series 2025A Debt Service Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
822	Series 2025A	0	0	0	204,874
	Expenditure Summary Total	**0**	**0**	**0**	**204,874**

Fund: 2122 - Series 2025A Debt Service Fund
Cost Center: 822 - Series 2025A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Debt Service					
571101	Principal Bond Retirement	0	0	0	110,861
572101	Interest Bond Retirement	0	0	0	94,013
	Debt Service Total	**0**	**0**	**0**	**204,874**
	Cost Center Expenditures Total	**0**	**0**	**0**	**204,874**

Fund: 2123 - Series 2026A Debt Service Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325159	Principal Assessments	0	0	0	57,918
379999	Less 5%	0	0	0	-2,896
	Total	**0**	**0**	**0**	**55,022**

Fund: 2123 - Series 2026A Debt Service Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
823	Series 2026A	0	0	0	55,022
	Expenditure Summary Total	**0**	**0**	**0**	**55,022**

Fund: 2123 - Series 2026A Debt Service Fund
Cost Center: 823 - Series 2026A

Organization Unit: Debt Service
Division: Road Assessment Program Debt Service
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Debt Service					
571101	Principal Bond Retirement	0	0	0	31,818
572101	Interest Bond Retirement	0	0	0	23,204
	Debt Service Total	**0**	**0**	**0**	**55,022**
	Cost Center Expenditures Total	**0**	**0**	**0**	**55,022**

Fund: 3011 - Parks Capital Project Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
361110	Interest Board	6,234	0	0	0
399991	Balances Forward Cash Regular	294,855	50,337	13,892	0
	Total	**301,089**	**50,337**	**13,892**	**0**

Fund: 3011 - Parks Capital Project Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
716	Parks and Recreation Improvements	280,632	50,337	13,892	0
	Expenditure Summary Total	**280,632**	**50,337**	**13,892**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	100,000	0	0	0
563102	Improvements CIP	180,632	50,337	13,892	0
	Capital Total	**280,632**	**50,337**	**13,892**	**0**
	Cost Center Expenditures Total	**280,632**	**50,337**	**13,892**	**0**

Fund: 3023 - Public Improvement Transportation Capital Projects

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
361110	Interest Board	29,335	0	0	0
399991	Balances Forward Cash Regular	623,497	561,805	652,832	652,772
	Total	**652,832**	**561,805**	**652,832**	**652,772**

Fund: 3023 - Public Improvement Transportation Capital Projects

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
762	Transportation Improvements 2nd 5 Cents	0	561,805	652,832	652,772
	Expenditure Summary Total	**0**	**561,805**	**652,832**	**652,772**

Fund: 3023 - Public Improvement Transportation Capital Projects
Organization Unit: Capital Improvements
Cost Center: 762 - Transportation Improvements 2nd 5 Cents
Division: Transportation Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
561610	Land 2010 Transportation Bond	0	93,750	130,771	130,711
563610	Improvements 2010 Transportation Bond	0	468,055	522,061	522,061
	Capital Total	**0**	**561,805**	**652,832**	**652,772**
	Cost Center Expenditures Total	**0**	**561,805**	**652,832**	**652,772**

Fund: 3023 - Public Improvement Transportation Capital Projects Fund
Organization Unit: Capital Improvements
Cost Center: 762 - Transportation Improvements 2nd 5 Cents
Division: Transportation Improvements

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2027 Adopted
	Capital	
561610 - Land 2010 Transportation Bond		
TIP70100C	NW / NE 35th St Phase 1B - CF	130,711
	561610 - Land 2010 Transportation Bond Total	**130,711**
563610 - Improvements 2010 Transportation Bond		
TIP54100D	SW 92nd Loop South Phase - CF	522,061
	563610 - Improvements 2010 Transportation Bond Total	**522,061**

Fund: 3031 - Infrastructure Surtax Capital Projects

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
312631	Infrastructure Surtax 2	13,608,636	0	0	0
312632	Infrastructure Surtax 3	57,639,071	65,585,438	65,585,438	73,456,838
361110	Interest Board	6,796,594	4,914,300	4,914,300	5,055,800
361310	Fair Value Adjustment for Investments	58,609	0	0	0
364041	Sale of Surplus Equipment	1,900	0	0	0
379999	Less 5%	0	-3,524,987	-3,524,987	-3,925,632
399991	Balances Forward Cash Regular	143,065,459	175,334,944	167,836,076	178,518,533
	Total	**221,170,269**	**242,309,695**	**234,810,827**	**253,105,539**

Fund: 3031 - Infrastructure Surtax Capital Projects

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
731	Infrastructure Tax Animal Services	13,061,778	15,150,185	9,333,424	197,673
732	Infrastructure Tax Fire	6,817,105	20,704,838	21,566,672	22,641,505
733	Infrastructure Tax Medical Services	5,513,806	3,697,438	7,945,036	5,012,641
734	Infrastructure Tax Emergency Communications	3,022,738	615,695	238,356	1,906,500
735	Infrastructure Tax Sheriff Jail	1,305,821	7,007,682	6,674,752	7,804,062
736	Infrastructure Tax Sheriff Regular	2,848,301	17,057,984	15,712,329	16,808,151
737	Infrastructure Tax Sheriff Patrol	1,944,307	2,699,614	2,216,263	1,407,900
738	Infrastructure Tax Transportation	17,649,078	172,238,749	168,878,391	186,921,384
739	Infrastructure Tax Reserve	0	3,019,120	2,127,214	10,236,574
740	Infrastructure Tax Emergency Management	109,863	118,390	118,390	169,149
	Expenditure Summary Total	**52,272,797**	**242,309,695**	**234,810,827**	**253,105,539**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	13,061,778	15,150,185	9,333,424	197,673
	Capital Total	**13,061,778**	**15,150,185**	**9,333,424**	**197,673**
	Cost Center Expenditures Total	**13,061,778**	**15,150,185**	**9,333,424**	**197,673**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
ASC000001	New Animal Center Construction - CF	197,673
	562102 - Buildings CIP Total	**197,673**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
561102	Land CIP	0	2,488	36,468	33,980
562102	Buildings CIP	5,725,967	16,654,876	16,266,513	18,486,838
563102	Improvements CIP	2,650	2,379	1,751	0
564101	Machinery and Equipment	1,088,487	4,045,095	5,261,940	4,120,687
	Capital Total	**6,817,104**	**20,704,838**	**21,566,672**	**22,641,505**
	Cost Center Expenditures Total	**6,817,104**	**20,704,838**	**21,566,672**	**22,641,505**

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 2027 Adopted
	Capital	
561102 - Land CIP		
FRC000022	Fire Station 9 Orange Lake - CF	33,980
	561102 - Land CIP Total	**33,980**
562102 - Buildings CIP		
FRC000022	Fire Station 9 Orange Lake	6,622,000
FRC000016	Fire Station HVAC Replace - CF	308,371
FRC000017	Fire Stations Roof Standardization - CF	146,506
FRC000020	Fire Station 11 Rebuild - CF	3,600,511
FRC000022	Fire Station 9 Orange Lake - CF	966,020
FRC000023	Fire Station 24 Marion Oaks - CF	6,798,778
FRC000029	Fire Rescue Training Facility - CF	44,652
	562102 - Buildings CIP Total	**18,486,838**
564101 - Machinery and Equipment		
STC0732VE	Grass Truck - CF	189,068
STC0732VE	Tanker Replacement - CF	167,891
STC0732VE	Engine Replacement	1,200,000
STC0732VE	Grass Truck Replacement	175,000
STC0732VE	Tanker Replacement	300,000
STC0732VE	Service Vehicle Refurbished	270,000
STC0732VE	Engine Refurbished	800,000
STC0732SG	Fire Safety Gear Infrastructure Surtax - CF	13,253
STC0732VE	Engine Replacement - CF	724,595
STC0732VE	Engine Refurb - CF	280,880
	564101 - Machinery and Equipment Total	**4,120,687**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
561102	Land CIP	723,836	2,164	2,164	0
562102	Buildings CIP	75,000	0	0	0
564101	Machinery and Equipment	4,714,971	3,695,274	7,942,872	5,012,641
	Capital Total	**5,513,807**	**3,697,438**	**7,945,036**	**5,012,641**
	Cost Center Expenditures Total	**5,513,807**	**3,697,438**	**7,945,036**	**5,012,641**

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	STC0733VE Ambulance New	2,850,000
	STC0733VE Ambulance Refurbished	1,260,000
	STC0733SG EMS Safety Gear Infrastructure Surtax - CF	26,595
	STC0733VE Ambulances - CF	876,046
	564101 - Machinery and Equipment Total	**5,012,641**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	0	31,192	0	0
563102	Improvements CIP	2,076,885	466,815	120,668	120,668
564101	Machinery and Equipment	55,065	93,608	93,608	38,543
564102	Machinery and Equipment CIP	890,787	24,080	24,080	1,547,189
568102	Intangible Software CIP	0	0	0	200,100
	Capital Total	**3,022,737**	**615,695**	**238,356**	**1,906,500**
	Cost Center Expenditures Total	**3,022,737**	**615,695**	**238,356**	**1,906,500**

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 2027 Adopted
	Capital	
563102 - Improvements CIP		
PCC000017	Radio Systems Tower Repair - CF	120,668
	563102 - Improvements CIP Total	**120,668**
564101 - Machinery and Equipment		
STC0734CC	Emergency Communication Infrastructure Surtax - CF	31,500
STC0734VE	PSC Vehicle Infrastructure Surtax - CF	7,043
	564101 - Machinery and Equipment Total	**38,543**
564102 - Machinery and Equipment CIP		
PCC000022	Virtual Geoprime Redundancy	673,828
PCC000023	Virtual Prime Upgrade Existing Site	849,281
PCC000004	Work Station Replacement - CF	24,080
	564102 - Machinery and Equipment CIP Total	**1,547,189**
568102 - Intangible Software CIP		
PCC000022	Virtual Geoprime Redundancy	100,050
PCC000023	Virtual Prime Upgrade Existing Site	100,050
	568102 - Intangible Software CIP Total	**200,100**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
562102	Buildings CIP	550,650	5,084,415	4,759,559	4,602,393
563102	Improvements CIP	536,440	387,170	379,096	842,986
564101	Machinery and Equipment	218,731	1,536,097	1,536,097	2,358,683
	Capital Total	**1,305,821**	**7,007,682**	**6,674,752**	**7,804,062**
	Cost Center Expenditures Total	**1,305,821**	**7,007,682**	**6,674,752**	**7,804,062**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
SOC000023	MCSO Jail Boiler - CF	15,994
SOC000029	MCSO Jail Paint and Seal Exterior G Pod - CF	25,000
SOC000031	MCSO Jail Cell Window Replacement Pods A Through D - CF	2,087,005
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	477,653
SOC000057	Jail Chillers and Pump - CF	1,500,000
	562102 - Buildings CIP Total	**4,602,393**
563102 - Improvements CIP		
SOC000058	MCSO Solar Panel Heat Exchanger	566,500
SOC000025	MCSO Domestic Waterline - CF	186,486
SOC000034	MCSO Jail Medical Pod Stainless Steel Sinks and Toilets - CF	90,000
	563102 - Improvements CIP Total	**842,986**
564101 - Machinery and Equipment		
STC0735IT	Sheriff Jail Info Technology Infrastructure Surtax	400,000
STC0735VE	Sheriff Jail Vehicle	422,586
SOC000026	MCSO Washer - CF	80,000
STC0735IT	IT Infrastructure - CF	5,344
STC0735VE	Replacement Vehicles - CF	1,450,753
	564101 - Machinery and Equipment Total	**2,358,683**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
561102	Land CIP	0	0	414,720	414,720
562102	Buildings CIP	185,840	2,284,765	3,120,903	1,367,203
563102	Improvements CIP	723,384	6,314,023	5,644,211	2,280,268
564101	Machinery and Equipment	1,939,077	8,459,196	6,532,495	12,745,960
	Capital Total	**2,848,301**	**17,057,984**	**15,712,329**	**16,808,151**
	Cost Center Expenditures Total	**2,848,301**	**17,057,984**	**15,712,329**	**16,808,151**

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 2027 Adopted
	Capital	
561102 - Land CIP		
SOC000060	MSCO Warehouse - CF	414,720
	561102 - Land CIP Total	**414,720**
562102 - Buildings CIP		
SOC000059	Sheriff's Operations Center Reroof	515,000
SOC000011	MCSO Operations Office Remodel - CF	10,195
SOC000060	MCSO Warehouse - CF	842,008
	562102 - Buildings CIP Total	**1,367,203**
563102 - Improvements CIP		
SOC000036	MCSO Martel Phase 2 Driving Pad - CF	301,561
SOC000052	MCSO Hangar Renovation - CF	1,978,707
	563102 - Improvements CIP Total	**2,280,268**
564101 - Machinery and Equipment		
STC0736IT	Sheriff Regular Info Tech Infrastructure Surtax	900,000
STC0736VE	Sheriff Regular Vehicles	5,852,393
STC0736IT	IT Infrastructure - CF	892,529
STC0736SG	SH Regular Safety Gear Infrastructure Surtax - CF	395,002
STC0736VE	Replacement Vehicles - CF	4,706,036
	564101 - Machinery and Equipment Total	**12,745,960**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563102	Improvements CIP	0	238,000	238,000	238,000
564101	Machinery and Equipment	1,944,307	2,461,614	1,978,263	1,169,900
	Capital Total	**1,944,307**	**2,699,614**	**2,216,263**	**1,407,900**
	Cost Center Expenditures Total	**1,944,307**	**2,699,614**	**2,216,263**	**1,407,900**

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 2027 Adopted
	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 Aviation - CF	14,326
STC0737SG	Law Enforcement Safety Gear - CF	274,376
STC0737VE	Replacement Vehicles - CF	881,198
	564101 - Machinery and Equipment Total	**1,169,900**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
561301	Land Acquisition Right of Way Easements	5,082,262	33,920,734	60,537,736	80,411,656
563220	Improvements Road and Bridge	12,566,816	138,318,015	108,340,655	106,509,728
	Capital Total	**17,649,078**	**172,238,749**	**168,878,391**	**186,921,384**
	Cost Center Expenditures Total	**17,649,078**	**172,238,749**	**168,878,391**	**186,921,384**

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 2027 Adopted
	Capital	
	561301 - Land Acquisition Right of Way Easements	
STC073812	NW 80th and 70th Ave - CF	6,305,138
STC073814	SW 49th Ave North - CF	7,968,518
STC073815	SW 80th Ave - CF	5,597,950
STC073835	NE 35th St Ph 4 - CF	7,078
STC073836	SW 80th Ave Seg 2 - CF	753,793
STC073865	Emerald Road Extension - CF	1,000,000
STC073889	SW 27th Ave at SW 66th St - CF	750,000
STC073890	Marion Oaks Manor Extension - CF	10,991,445
STC073894	NW/NE 35th St Ph 1B - CF	4,546,207
STC738009	SE HWY 42 Resurfacing - CF	15,000
STC073819	NE 35th St Ph 2	3,800,000
STC073855	SW HWY 484 at SW 95th Circle Signal	20,000
STC073856	SW HWY 484 at SW 140th Ave Signal	20,000
STC073859	SW 27th Ave Elevated Roadway	3,230,000
STC073890	Marion Oaks Manor Extension	25,254,173
STC073895	NE 35th St Ph 3	3,295,000
STC738015	SE 180th St Rehabilitation	40,000
STC073811	NW 49th and 35th St Ph 3B - CF	6,817,354
	561301 - Land Acquisition Right of Way Easements Total	**80,411,656**
	563220 - Improvements Road and Bridge	
STC073897	SW HWY 484 Widening Ph 1	100,000
STC073898	Signal Connectivity Upgrades	500,000
STC738001	NE HWY 314 at E HWY 40	745,000
STC738003	CR 316 Bridge Replacement	2,500,000
STC738009	SE HWY 42 Resurfacing	3,115,333
STC738014	SW 7th Ave Rehabilitation	358,000
STC738015	SE 180th St Rehabilitation	200,000
STC073801	NW 49th and 35th St Ph 2B - CF	62,476
STC073804	SW 49th and 40th Ave Ph1 - CF	433,956
STC073811	NW 49th and 35th St Ph 3B - CF	732,185
STC073814	SW 49th Ave North	1,540,703
STC073812	NW 80th and 70th Ave - CF	26,360,113
STC073813	SW 49th Ave Seg F - CF	4,271,973
STC073815	SW 80th Ave - CF	36,771,484
STC073819	NE 35th St Ph 2 - CF	167,460
STC073831	Pavement Preservation - CF	472,560
STC073833	NE 35th St and NE 60th Ct Resurfacing - CF	396,409
STC073834	Bridge 364012 and 364150 Repairs - CF	2,057,409
STC073836	SW 80th Ave Seg 2 - CF	908,892
STC073844	SE 113th St Rd Resurfacing - CF	1,172,830
STC073847	SW 99th Pl Resurfacing - CF	769,267
STC073831	Pavement Preservation	1,330,911
STC073865	Emerald Road Extension - CF	3,012,823
STC073868	NW 80th Ave at SR 40 - CF	8,612,872
STC073889	SW 27th Ave at SW 66th St Roundabout - CF	159,429
STC073890	Marion Oaks Manor Extension - CF	1,309,625
STC073894	NW and NE 35th St Ph 1B - CF	104,092

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 2027 Adopted
	Capital	
STC073897	CR 484 Widening Ph 1 - CF	1,045,046
STC073898	Signal Connectivity Upgrades - CF	750,000
STC073849	West and East HWY 316 Resurfacing	2,558,880
STC073853	SE HWY 42 at SE HWY 452	300,000
STC073855	SW HWY 484 at SW 95th Circle Signal	1,160,000
STC073856	SW HWY 484 at SW 140th Ave Signal	1,160,000
STC073859	SW 27th Ave Elevated Roadway	770,000
STC073888	NW 44th Ave Widening	600,000
	563220 - Improvements Road and Bridge Total	**106,509,728**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Reserves					
599301	Reserve for Future Capital Outlay	0	3,019,120	2,127,214	10,236,574
	Reserves Total	**0**	**3,019,120**	**2,127,214**	**10,236,574**
	Cost Center Expenditures Total	**0**	**3,019,120**	**2,127,214**	**10,236,574**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
564101	Machinery and Equipment	109,863	118,390	118,390	169,149
	Capital Total	**109,863**	**118,390**	**118,390**	**169,149**
	Cost Center Expenditures Total	**109,863**	**118,390**	**118,390**	**169,149**

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	STC0740VE EM Replacement Vehicles Infrastructure Surtax	116,895
	STC0740VE EM Replacement Vehicles - CF	52,254
	564101 - Machinery and Equipment Total	**169,149**

Fund: 3120 - Series 2024A Capital Projects Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
361110	Interest Board	6,411	0	0	0
399991	Balances Forward Cash Regular	240,073	106,509	106,509	109,645
	Total	**246,484**	**106,509**	**106,509**	**109,645**

Fund: 3120 - Series 2024A Capital Projects Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
820	Series 2024A	139,744	106,509	106,509	109,645
	Expenditure Summary Total	**139,744**	**106,509**	**106,509**	**109,645**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563400	Improvements Assessment Program	139,744	106,509	106,509	109,645
	Capital Total	**139,744**	**106,509**	**106,509**	**109,645**
	Cost Center Expenditures Total	**139,744**	**106,509**	**106,509**	**109,645**

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 2027 Adopted
	Capital	
563400 - Improvements Assessment Program		
	Road Improvements - CF	109,645
	563400 - Improvements Assessment Program Total	**109,645**

Fund: 3121 - Series 2024B Capital Projects Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
361110	Interest Board	33,931	0	0	0
399991	Balances Forward Cash Regular	1,576,865	0	1,710	0
	Total	**1,610,796**	**0**	**1,710**	**0**

Fund: 3121 - Series 2024B Capital Projects Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
821	Series 2024B	1,167,746	0	1,710	0
	Expenditure Summary Total	**1,167,746**	**0**	**1,710**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563400	Improvements Assessment Program	1,167,746	0	1,710	0
	Capital Total	**1,167,746**	**0**	**1,710**	**0**
	Cost Center Expenditures Total	**1,167,746**	**0**	**1,710**	**0**

Fund: 3122 - Series 2025A Capital Projects Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325159	Principal Assessments	203,787	0	0	0
361110	Interest Board	354	0	0	0
384001	Bond Proceeds	2,229,512	0	0	0
	Total	**2,433,653**	**0**	**0**	**0**

Fund: 3122 - Series 2025A Capital Projects Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
822	Series 2025A	2,245,152	0	0	0
	Expenditure Summary Total	**2,245,152**	**0**	**0**	**0**

Fund: 3122 - Series 2025A Capital Projects Fund
Cost Center: 822 - Series 2025A

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

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
563400	Improvements Assessment Program	2,236,652	0	0	0
	Capital Total	**2,236,652**	**0**	**0**	**0**
Debt Service					
573101	Other Debt Service Costs	8,500	0	0	0
	Debt Service Total	**8,500**	**0**	**0**	**0**
	Cost Center Expenditures Total	**2,245,152**	**0**	**0**	**0**

Fund: 4010 - Solid Waste Disposal Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
325230	Solid Waste Disposal	14,077,492	36,524,953	36,524,953	37,998,778
329502	Non Assessed Permits	17,200	13,000	13,000	13,000
331501	Disaster Relief Funding	947,397	0	0	0
334391	Hazard Waste Collection	35,000	35,000	35,000	35,000
337390	Hazard Waste Collection	152,242	85,000	85,000	85,000
343401	Landfill Fees	5,996,440	7,500,000	7,500,000	6,000,000
343402	Recycling Fees	800,481	665,000	665,000	665,000
361110	Interest Board	3,317,179	2,170,000	2,170,000	2,257,000
361132	Interest Tax Collector	86,823	38,000	38,000	77,000
361310	Fair Value Adjustment for Investments	18,948	0	0	0
364041	Sale of Surplus Equipment	24,271	0	0	0
364907	Gain Loss on Lease SBITA Term	220	0	0	0
369030	Refund of Prior Year Exp	23	0	0	0
369910	Other	1,143	0	0	0
369920	Cash Over or Short	1,666	0	0	0
379999	Less 5%	0	-2,351,548	-2,351,548	-2,356,539
399991	Balances Forward Cash Regular	67,039,076	41,482,784	41,428,365	59,263,218
	Total	**92,515,601**	**86,162,189**	**86,107,770**	**104,037,457**

Fund: 4010 - Solid Waste Disposal Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
423	Solid Waste Disposal	17,632,401	71,898,206	71,715,206	89,298,974
425	Solid Waste Collection	4,990,882	7,813,911	7,942,492	6,248,256
427	Solid Waste Recycling	3,544,004	6,450,072	6,450,072	8,490,227
	Expenditure Summary Total	**26,167,287**	**86,162,189**	**86,107,770**	**104,037,457**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	1,371,679	1,902,511	1,902,511	1,971,171
514101	Overtime	99,177	135,000	135,000	125,000
521101	FICA Taxes	104,979	155,635	155,635	160,108
522101	Retirement Contributions	208,203	293,799	293,799	293,118
522601	Pension Liability FRS	-60,200	0	0	0
522602	Pension Liability HIS	-4,951	0	0	0
523101	Health Insurance	269,162	414,718	414,718	475,408
523401	Life ADD LTD	8,997	12,781	12,781	13,248
524101	Workers Compensation	29,287	45,984	45,984	55,898
525101	Unemployment Compensation	3,300	0	0	0
526101	Other Post Employment Benefits	1,717	13,739	13,739	13,739
	Personnel Total	**2,031,350**	**2,974,167**	**2,974,167**	**3,107,690**
Operating					
531109	Professional Services	487,823	677,800	677,800	610,000
534101	Contract Serv Other Misc	5,503,212	3,830,386	3,792,786	3,682,000
534108	Contract Serv Courier	4,164	6,240	6,240	6,240
534140	Contract Serv Out of County Disposal	3,028,111	3,541,517	3,541,517	3,333,000
534145	Contract Serv Hazardous Waste Grant	143,690	175,000	162,600	175,000
540101	Travel and Per Diem	8,006	7,800	7,800	7,800
541101	Communication Services	22,197	33,525	33,525	44,795
542201	Postage and Freight	899	750	750	1,000
543101	Utility Services Electric Water Sewer	80,164	102,800	102,800	87,800
543102	Utility Services Waste Disposal	2,119,387	2,032,672	2,152,672	1,859,376
544101	Rentals and Leases Equipment	23,560	102,000	52,000	112,300
545101	Insurance Premiums	267,450	281,703	281,703	250,244
546101	Repairs and Maint Bldgs and Grounds	153,249	335,420	291,920	340,500
546257	Repairs and Maint Fleet Management	353,007	220,000	355,000	400,000
546301	Repairs and Maint Equipment	58,599	22,500	52,500	23,100
547101	Printing and Binding	522	2,250	2,250	2,250
548145	Promo Act Hazard Waste Grant	4,647	4,900	4,900	5,000
549112	Other Current Charges Refunds	180	250	1,250	500
549185	Charges Central Services Cost Allocation	911,796	1,110,176	1,110,176	1,411,753
549201	Advertising Legal	0	2,000	2,000	5,000
549910	Long Term Landfill Closure Cost	876,369	2,000,000	2,000,000	2,339,453
549911	Long Term Pollution Remediation	-48,216	0	0	0
549990	Other Current Charges Misc Expenses	500	750	3,250	81,000
551101	Office Supplies	4,228	5,000	7,500	5,500
552101	Gasoline Oil and Lubricants	99,987	166,700	160,700	148,864
552106	Computer Software	48,806	132,190	132,190	173,120
552107	Clothing and Wearing Apparel	9,286	15,100	15,100	15,225
552108	Operating Supplies	95,436	181,600	116,600	145,100
552116	Operating Supplies Computer Hardware	8,786	13,140	16,640	15,200
552119	Operating Supplies PPE	4,777	10,000	10,000	10,000
552257	Parts Vehicle and Equipment	9,225	100,000	45,000	100,000
554201	Dues and Memberships	1,100	2,585	2,585	2,675
555301	Training Materials and Supplies	27	500	500	500
555501	Training and Education	14,894	11,750	16,750	13,250
559101	Depreciation	1,288,731	0	0	0

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
559907	Subscription Amortization	15,327	0	0	0
	Operating Total	**15,599,926**	**15,129,004**	**15,159,004**	**15,407,545**
Capital					
561101	Land	0	0	188,886	0
562102	Buildings CIP	0	4,700,000	4,700,000	4,642,041
563102	Improvements CIP	0	16,687,729	17,410,772	21,912,359
564101	Machinery and Equipment	0	1,013,035	1,013,035	611,200
568101	Intangible Software	0	100,000	100,000	100,000
568102	Intangible Software CIP	0	49,014	49,014	47,043
	Capital Total	**0**	**22,549,778**	**23,461,707**	**27,312,643**
Debt Service					
572205	Interest Lease Agreements	378	0	0	0
572207	Interest Subscriptions	745	0	0	0
	Debt Service Total	**1,123**	**0**	**0**	**0**
Reserves					
599302	Reserve for Capital Outlay	0	13,284,097	12,348,054	27,542,686
599304	Reserve for Future Land Purchase	0	6,987,440	6,798,554	6,781,053
599306	Reserve for Prepaid Landfill	0	10,973,720	10,973,720	9,147,357
	Reserves Total	**0**	**31,245,257**	**30,120,328**	**43,471,096**
	Cost Center Expenditures Total	**17,632,399**	**71,898,206**	**71,715,206**	**89,298,974**

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
11586	1027	Solid Waste Director	1.00	1.00	1.00	141,357
10015	1028	Assistant County Administrator	0.21	0.21	0.21	42,038
11425	1030	Solid Waste Assistant Director	0.00	1.00	1.00	85,447
11425	1103	Solid Waste Operations Manager	1.00	0.00	0.00	0
11832	1103	Solid Waste Operations Manager	0.00	0.00	1.00	76,357
11426	1139	Solid Waste Supervisor	1.00	1.00	1.00	76,253
11428	1139	Solid Waste Supervisor	1.00	0.00	0.00	0
11437	1139	Solid Waste Supervisor	1.00	1.00	1.00	68,932
11428	2030	Solid Waste Project Manager	0.00	1.00	1.00	64,376
11800	2070	Solid Waste Resources Liaison	1.00	1.00	1.00	70,221
11832	2072	Solid Waste Fiscal Manager	1.00	1.00	0.00	0
12030	3042	Business Technologist	1.00	1.00	1.00	53,207
11429	3043	Hazardous Waste Specialist	1.00	0.00	0.00	0
11430	3043	Hazardous Waste Specialist	1.00	0.00	0.00	0
11431	3043	Hazardous Waste Specialist	1.00	0.00	0.00	0
11432	3043	Hazardous Waste Specialist	1.00	0.00	0.00	0
11429	3044	Hazardous Waste Specialist	0.00	1.00	1.00	63,586
11430	3044	Hazardous Waste Specialist	0.00	1.00	1.00	68,079
11431	3044	Hazardous Waste Specialist	0.00	1.00	1.00	53,311
11432	3044	Hazardous Waste Specialist	0.00	1.00	1.00	67,642
10021	5085	Executive Coordinator	0.21	0.21	0.21	11,847
11433	6001	Accounting Specialist II	1.00	0.00	0.00	0
11434	6006	Administrative Staff Assistant	1.00	1.00	1.00	48,964
11435	6021	Staff Assistant IV	1.00	1.00	1.00	37,940
11438	6038	Scale Operations Specialist	1.00	0.00	0.00	0
11439	6038	Scale Operations Specialist	1.00	0.00	0.00	0
11440	6038	Scale Operations Specialist	1.00	0.00	0.00	0
11441	6038	Scale Operations Specialist	1.00	0.00	0.00	0
11442	6038	Scale Operations Specialist	1.00	0.00	0.00	0
11438	6043	Scale Operations Specialist	0.00	1.00	1.00	37,024
11439	6043	Scale Operations Specialist	0.00	1.00	1.00	42,536
11440	6043	Scale Operations Specialist	0.00	1.00	1.00	37,024
11441	6043	Scale Operations Specialist	0.00	1.00	1.00	48,485
11442	6043	Scale Operations Specialist	0.00	1.00	1.00	38,127
11831	6110	Administrative Manager	1.00	1.00	1.00	70,138
11444	7032	Solid Waste Operator	1.00	0.00	0.00	0
11445	7032	Solid Waste Operator	1.00	0.00	0.00	0
11446	7032	Solid Waste Operator	1.00	0.00	0.00	0
11447	7032	Solid Waste Operator	1.00	0.00	0.00	0
11448	7032	Solid Waste Operator	1.00	0.00	0.00	0
11449	7032	Solid Waste Operator	1.00	0.00	0.00	0
11450	7083	Building and Grounds Maintenance Technician I	1.00	0.00	0.00	0
11450	7100	Building and Grounds Maintenance Technician I	0.00	1.00	1.00	37,794
11444	7105	Solid Waste Operator	0.00	1.00	1.00	42,807
11445	7105	Solid Waste Operator	0.00	1.00	1.00	61,069
11446	7105	Solid Waste Operator	0.00	1.00	1.00	42,807

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 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11447	7105	Solid Waste Operator	0.00	1.00	1.00	49,172
11448	7105	Solid Waste Operator	0.00	1.00	1.00	62,712
11449	7105	Solid Waste Operator	0.00	1.00	1.00	60,528
11470	7105	Solid Waste Operator	0.00	1.00	1.00	42,807
11471	7105	Solid Waste Operator	0.00	1.00	1.00	38,896
11433	8003	Solid Waste Service Technician	0.00	1.00	1.00	38,751
11451	8025	Hazardous Waste Spotter	1.00	0.00	0.00	0
11452	8025	Hazardous Waste Spotter	1.00	0.00	0.00	0
11451	8026	Hazardous Waste Spotter	0.00	1.00	1.00	49,754
11452	8026	Hazardous Waste Spotter	0.00	1.00	1.00	44,928
		Current Positions Total	**30.42**	**32.42**	**32.42**	
		Positions Total	**30.42**	**32.42**	**32.42**	

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
SWC000051	New Relocation Scalehouse - CF	3,200,000
SWC000055	Baseline Infrastructure Relocation - CF	1,442,041
	562102 - Buildings CIP Total	**4,642,041**
563102 - Improvements CIP		
SWC000052	Site Preparation for Expansion - CF	5,965,056
SWC000044	Transfer Station Push Wall and Floor Repair	250,000
SWC000047	Newton Groundwater Mitigation	2,389,996
SWC000049	Phase 1 & Phase 2 Engineer Expansion	500,000
SWC000052	Site Preparation for Expansion	4,000,000
SWC000053	Leachate System Upgrades	1,000,000
SWC000044	Transfer Station Push Wall and Floor Repair - CF	3,073,607
SWC000047	Newton Groundwater Mitigation - CF	600,000
SWC000049	Baseline Landfill Site Improvements - CF	4,133,700
	563102 - Improvements CIP Total	**21,912,359**
564101 - Machinery and Equipment		
	Mower - Replacement for BW-11	48,255
	Skid Steer - Replacement for SL-7	140,917
	Water Wagon Trailer - Replacement for WT-9	198,000
	Pickup Truck 1/2 ton 4x4 - Replacement for VN-10	63,324
	Light Towers (Qty 2)	39,504
	Wind Fence	121,200
	564101 - Machinery and Equipment Total	**611,200**
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	47,043
	568102 - Intangible Software CIP Total	**47,043**

Marion County
FLORIDA

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	1,598,258	1,806,020	1,806,020	1,818,312
513101	Other Salaries and Wages	38,360	40,000	40,000	0
514101	Overtime	107,002	205,000	205,000	205,000
521101	FICA Taxes	125,489	156,944	156,944	154,819
522101	Retirement Contributions	236,949	291,421	291,421	279,744
522601	Pension Liability FRS	-68,723	0	0	0
522602	Pension Liability HIS	-5,651	0	0	0
523101	Health Insurance	377,621	460,512	460,512	527,904
523401	Life ADD LTD	10,459	11,839	11,839	12,215
524101	Workers Compensation	39,585	52,038	52,038	58,862
526101	Other Post Employment Benefits	2,698	12,441	12,441	12,441
	Personnel Total	**2,462,047**	**3,036,215**	**3,036,215**	**3,069,297**
Operating					
534101	Contract Serv Other Misc	724,233	928,080	928,080	937,080
540101	Travel and Per Diem	2,926	4,000	4,000	4,000
541101	Communication Services	8,050	11,725	11,725	23,250
542201	Postage and Freight	164	250	250	250
544101	Rentals and Leases Equipment	18,176	21,740	23,740	39,048
545101	Insurance Premiums	81,778	79,312	79,312	89,481
546101	Repairs and Maint Bldgs and Grounds	0	5,000	5,000	5,000
546257	Repairs and Maint Fleet Management	481,351	350,000	625,000	500,000
546301	Repairs and Maint Equipment	605	2,500	2,500	2,500
547101	Printing and Binding	2,423	1,600	1,600	1,600
548101	Promotional Activities	217,898	246,600	246,600	243,960
551101	Office Supplies	1,153	1,500	2,500	1,500
552101	Gasoline Oil and Lubricants	420,077	587,575	537,575	503,980
552106	Computer Software	7,906	33,200	33,200	30,970
552107	Clothing and Wearing Apparel	14,808	22,600	22,600	24,375
552108	Operating Supplies	48,903	77,500	77,500	70,500
552116	Operating Supplies Computer Hardware	3,188	4,690	4,690	7,000
552119	Operating Supplies PPE	28,211	25,000	25,000	25,000
552257	Parts Vehicle and Equipment	73,827	200,000	155,000	200,000
554201	Dues and Memberships	510	1,280	1,280	1,355
555501	Training and Education	5,389	12,350	12,350	12,350
559101	Depreciation	374,938	0	0	0
559901	Lease Amortization	12,323	0	0	0
	Operating Total	**2,528,837**	**2,616,502**	**2,799,502**	**2,723,199**
Capital					
564101	Machinery and Equipment	0	2,161,194	2,106,775	455,760
	Capital Total	**0**	**2,161,194**	**2,106,775**	**455,760**
	Cost Center Expenditures Total	**4,990,884**	**7,813,911**	**7,942,492**	**6,248,256**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
11443	1139	Solid Waste Supervisor	1.00	1.00	1.00	60,092
11453	1139	Solid Waste Supervisor	1.00	1.00	1.00	74,111
11454	1139	Solid Waste Supervisor	1.00	0.00	0.00	0
11455	4000	Code Enforcement Officer	1.00	1.00	0.00	0
11456	4000	Code Enforcement Officer	1.00	1.00	0.00	0
11801	4000	Code Enforcement Officer	1.00	1.00	0.00	0
11901	4000	Code Enforcement Officer	1.00	1.00	0.00	0
11457	6082	Solid Waste Dispatcher	1.00	1.00	1.00	43,493
11458	6082	Solid Waste Dispatcher	1.00	1.00	1.00	42,120
11802	7041	Solid Waste Semi Truck Driver	1.00	0.00	0.00	0
11803	7041	Solid Waste Semi Truck Driver	1.00	0.00	0.00	0
11806	7041	Solid Waste Semi Truck Driver	1.00	0.00	0.00	0
11807	7041	Solid Waste Semi Truck Driver	1.00	0.00	0.00	0
11802	7045	Solid Waste Semi Truck Driver	0.00	1.00	1.00	72,364
11803	7045	Solid Waste Semi Truck Driver	0.00	1.00	1.00	56,368
11806	7045	Solid Waste Semi Truck Driver	0.00	1.00	1.00	46,884
11807	7045	Solid Waste Semi Truck Driver	0.00	1.00	1.00	52,208
11459	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11460	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11461	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11462	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11463	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11464	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11465	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11466	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11467	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11468	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11469	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11470	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11471	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11472	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11473	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11804	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11805	7094	Solid Waste Collections Driver	1.00	0.00	0.00	0
11459	7106	Solid Waste Collections Driver	0.00	1.00	1.00	51,002
11460	7106	Solid Waste Collections Driver	0.00	1.00	1.00	48,984
11461	7106	Solid Waste Collections Driver	0.00	1.00	1.00	40,727
11462	7106	Solid Waste Collections Driver	0.00	1.00	1.00	55,703
11463	7106	Solid Waste Collections Driver	0.00	1.00	1.00	59,821
11464	7106	Solid Waste Collections Driver	0.00	1.00	1.00	44,949
11465	7106	Solid Waste Collections Driver	0.00	1.00	1.00	38,127
11466	7106	Solid Waste Collections Driver	0.00	1.00	1.00	45,823
11467	7106	Solid Waste Collections Driver	0.00	1.00	1.00	40,727
11468	7106	Solid Waste Collections Driver	0.00	1.00	1.00	40,477
11469	7106	Solid Waste Collections Driver	0.00	1.00	1.00	54,496
11472	7106	Solid Waste Collections Driver	0.00	1.00	1.00	54,101
11473	7106	Solid Waste Collections Driver	0.00	1.00	1.00	40,727
11804	7106	Solid Waste Collections Driver	0.00	1.00	1.00	46,260

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11805	7106	Solid Waste Collections Driver	0.00	1.00	1.00	40,082
11849	8002	Solid Waste Service Technician	1.00	0.00	0.00	0
11849	8003	Solid Waste Service Technician	0.00	1.00	1.00	49,608
11474	8068	Litter Crew Leader	1.00	0.00	0.00	0
11475	8068	Litter Crew Leader	1.00	0.00	0.00	0
11476	8068	Litter Crew Leader	1.00	0.00	0.00	0
11477	8068	Litter Crew Leader	1.00	0.00	0.00	0
11478	8068	Litter Crew Leader	1.00	0.00	0.00	0
11479	8068	Litter Crew Leader	1.00	0.00	0.00	0
11808	8068	Litter Crew Leader	1.00	0.00	0.00	0
11809	8068	Litter Crew Leader	1.00	0.00	0.00	0
12031	8068	Litter Crew Leader	0.60	0.00	0.00	0
12032	8068	Litter Crew Leader	0.60	0.00	0.00	0
11474	8071	Litter Crew Leader	0.00	1.00	1.00	37,690
11475	8071	Litter Crew Leader	0.00	1.00	1.00	35,173
11476	8071	Litter Crew Leader	0.00	1.00	1.00	35,173
11477	8071	Litter Crew Leader	0.00	1.00	1.00	48,444
11478	8071	Litter Crew Leader	0.00	1.00	1.00	36,962
11479	8071	Litter Crew Leader	0.00	1.00	1.00	35,173
11808	8071	Litter Crew Leader	0.00	1.00	1.00	35,173
11809	8071	Litter Crew Leader	0.00	1.00	1.00	35,173
12031	8071	Litter Crew Leader	0.00	0.60	0.60	21,104
12032	8071	Litter Crew Leader	0.00	0.60	0.60	21,104
		Current Positions Total	**40.20**	**37.20**	**33.20**	
Salary and FTE Adjustments						
11455	4000	Code Enforcement Officer Salary Impact $4,805 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	37,940
11456	4000	Code Enforcement Officer Salary Impact $0 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	56,472
11801	4000	Code Enforcement Officer Salary Impact $0 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	46,364
11901	4000	Code Enforcement Officer Salary Impact $0 Paygrade Change From 103-110 To 255-259	0.00	0.00	1.00	50,108
		Salary and FTE Adjustments Total	**0.00**	**0.00**	**4.00**	
		Positions Total	**40.20**	**37.20**	**37.20**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Kubotas ATV (Qty 2) - Replacement for ATV-42 and ATV-44	72,344
	Roll Off Truck - Replacement for SW-98	326,500
	Flat Bed Trailer - Replacement for TL-101	11,436
	Dump Trailer (Qty 2) - Replacement for TL-96 and TL-97	45,480
	564101 - Machinery and Equipment Total	**455,760**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	63,847	182,209	182,209	236,062
514101	Overtime	0	1,000	1,000	3,000
521101	FICA Taxes	4,709	14,020	14,020	18,292
522101	Retirement Contributions	8,670	25,707	25,707	32,491
522601	Pension Liability FRS	-2,512	0	0	0
522602	Pension Liability HIS	-207	0	0	0
523101	Health Insurance	12,638	38,376	38,376	43,992
523401	Life ADD LTD	418	1,225	1,225	1,586
524101	Workers Compensation	2,637	5,150	5,150	7,629
526101	Other Post Employment Benefits	82	3,245	3,245	3,245
	Personnel Total	**90,282**	**270,932**	**270,932**	**346,297**
Operating					
534101	Contract Serv Other Misc	2,616,100	2,983,700	2,981,200	3,031,000
540101	Travel and Per Diem	0	750	750	750
541101	Communication Services	12,600	16,300	22,550	37,300
543101	Utility Services Electric Water Sewer	56,677	60,000	63,500	60,000
544101	Rentals and Leases Equipment	0	0	1,000	5,000
544301	Rentals and Leases Land	0	300	300	300
545101	Insurance Premiums	15,333	17,190	17,190	21,496
546101	Repairs and Maint Bldgs and Grounds	6,917	55,000	55,000	85,000
546257	Repairs and Maint Fleet Management	6,064	5,500	5,500	6,500
546301	Repairs and Maint Equipment	154,962	205,000	135,500	205,000
547101	Printing and Binding	2,165	6,500	6,500	16,500
548101	Promotional Activities	4,339	15,000	5,500	15,000
551101	Office Supplies	292	700	1,200	1,000
552101	Gasoline Oil and Lubricants	7,856	10,950	15,700	19,218
552106	Computer Software	209	300	300	345
552107	Clothing and Wearing Apparel	4,732	7,500	7,500	9,000
552108	Operating Supplies	48,888	70,400	130,400	124,500
552116	Operating Supplies Computer Hardware	1,817	1,000	1,000	4,200
552119	Operating Supplies PPE	6,346	7,000	9,000	7,000
552257	Parts Vehicle and Equipment	512	1,800	1,800	1,500
554201	Dues and Memberships	0	1,000	1,000	1,000
555501	Training and Education	0	1,250	4,750	2,500
559101	Depreciation	507,915	0	0	0
	Operating Total	**3,453,724**	**3,467,140**	**3,467,140**	**3,654,109**
Capital					
563102	Improvements CIP	0	2,300,000	2,300,000	3,995,421
564101	Machinery and Equipment	0	412,000	412,000	494,400
	Capital Total	**0**	**2,712,000**	**2,712,000**	**4,489,821**
	Cost Center Expenditures Total	**3,544,006**	**6,450,072**	**6,450,072**	**8,490,227**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
11454	1139	Solid Waste Supervisor	0.00	1.00	1.00	58,927
11480	1139	Solid Waste Supervisor	1.00	1.00	1.00	67,912
11481	1139	Solid Waste Supervisor	1.00	1.00	1.00	63,503
		Current Positions Total	**2.00**	**3.00**	**3.00**	
		Positions Total	**2.00**	**3.00**	**3.00**	

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 2027 Adopted
	Capital	
563102 - Improvements CIP		
SWC000048	Recycle Center Improvements	1,800,000
SWC000048	Recycle Center Improvements - CF	2,195,421
	563102 - Improvements CIP Total	**3,995,421**
564101 - Machinery and Equipment		
	Stationary Compactors	192,000
	Roll Off Boxes and Containers	302,400
	564101 - Machinery and Equipment Total	**494,400**

Fund: 4520 - Marion County Utility Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
331501	Disaster Relief Funding	39,214	0	0	0
331502	Hazard Mitigation	0	0	548,582	548,582
331514	Coronavirus SLFRF ARPA	10,433,808	1,658,487	1,658,487	0
334310	Water Management Protection	7,492,939	0	0	0
334313	Water Protect Sustain Program	0	7,260,000	8,260,000	1,832,729
334314	Florida Springs Grant Program	1,834,406	5,449,684	5,449,684	534,698
334395	Florida Job Growth	19,470	0	0	0
337340	WRWSA Water Supply Funding	3,175	0	0	0
337345	FDOT Reimbursement	99,359	0	44,363	0
343301	Water Service Fees	21,042,922	21,738,700	21,738,700	22,363,300
343302	Water Connection Fees	4,772,438	2,498,000	2,498,000	1,809,000
343501	Sewer Service Fees	17,030,533	17,707,900	17,707,900	18,297,900
343502	Sewer Connection Fees	5,471,281	2,127,000	2,402,000	2,666,000
343601	Plan Review Fees	20,300	17,100	17,100	36,000
343602	Bad Debt Writeoff Fees	-385,490	0	0	0
361110	Interest Board	3,688,764	2,780,200	2,780,200	2,492,900
361199	Interest Leases	80,953	0	0	0
361310	Fair Value Adjustment for Investments	12,648	0	0	0
362010	County Owned Property Rent	230,195	0	0	0
362015	Agriculture Lease Rent	-16,000	0	0	0
362020	Tower Lease Rent	587	260,000	260,000	260,000
364041	Sale of Surplus Equipment	85,641	0	0	0
364907	Gain Loss on Lease SBITA Term	-617	0	0	0
369030	Refund of Prior Year Exp	21,762	0	0	0
369910	Other	3,291,863	3,266,000	3,266,000	2,973,000
369920	Cash Over or Short	1,325	0	0	0
379999	Less 5%	0	-2,519,745	-2,519,745	-2,544,905
389401	Contributed Assets	11,893,132	0	0	0
389801	Capital Contributions	1,814,574	0	0	0
399991	Balances Forward Cash Regular	217,864,178	100,982,990	102,505,425	102,765,288
	Total	**306,843,360**	**163,226,316**	**166,616,696**	**154,034,492**

Fund: 4520 - Marion County Utility Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
440	Utilities Management	16,471,038	53,372,973	51,864,926	47,285,400
442	Utilities Water System	8,214,284	9,946,948	11,038,710	10,990,015
445	Utilities Wastewater System	7,623,508	8,472,141	8,988,141	9,521,234
448	Utilities Capital Construction	9,176,786	91,434,254	94,724,919	86,237,843
	Expenditure Summary Total	**41,485,616**	**163,226,316**	**166,616,696**	**154,034,492**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	2,558,097	3,339,603	2,925,288	3,578,724
514101	Overtime	54,180	36,200	61,200	36,200
521101	FICA Taxes	189,593	258,030	223,030	270,617
522101	Retirement Contributions	380,148	496,000	446,000	510,423
522601	Pension Liability FRS	-112,012	0	0	0
522602	Pension Liability HIS	-9,211	0	0	0
523101	Health Insurance	422,493	658,022	523,022	798,310
523401	Life ADD LTD	16,249	22,434	22,434	24,027
524101	Workers Compensation	10,986	17,367	17,367	20,132
526101	Other Post Employment Benefits	3,026	9,300	9,300	9,300
	Personnel Total	**3,513,549**	**4,836,956**	**4,227,641**	**5,247,733**
Operating					
531109	Professional Services	115,084	137,000	157,000	232,850
534101	Contract Serv Other Misc	152,070	147,364	181,364	161,823
534108	Contract Serv Courier	4,028	4,160	4,160	4,160
540101	Travel and Per Diem	912	12,235	12,235	10,778
541101	Communication Services	98,291	87,125	102,125	104,590
542201	Postage and Freight	331,865	333,248	366,248	350,424
543101	Utility Services Electric Water Sewer	20,080	23,796	24,796	23,916
544101	Rentals and Leases Equipment	22,105	32,206	32,206	18,868
544301	Rentals and Leases Land	9,083	12,352	11,352	10,922
545101	Insurance Premiums	1,151,205	1,200,204	1,200,204	1,130,334
546101	Repairs and Maint Bldgs and Grounds	15,733	17,124	17,124	14,295
546257	Repairs and Maint Fleet Management	23,626	11,200	41,200	21,000
546301	Repairs and Maint Equipment	4,972	17,585	12,585	14,328
547101	Printing and Binding	13,539	20,175	20,175	17,160
549112	Other Current Charges Refunds	241,302	312,040	498,040	216,480
549185	Charges Central Services Cost Allocation	1,220,823	1,320,799	1,320,799	1,539,850
549201	Advertising Legal	0	600	600	600
549990	Other Current Charges Misc Expenses	23,718	27,070	22,070	19,795
551101	Office Supplies	15,984	17,100	17,100	16,200
552101	Gasoline Oil and Lubricants	31,077	48,732	48,732	37,255
552106	Computer Software	97,308	358,101	358,101	590,893
552107	Clothing and Wearing Apparel	4,227	7,798	7,798	8,795
552108	Operating Supplies	19,676	39,164	26,664	45,793
552116	Operating Supplies Computer Hardware	32,907	8,655	16,155	22,424
552119	Operating Supplies PPE	322	1,750	1,750	1,750
552257	Parts Vehicle and Equipment	3,139	5,000	5,000	3,720
554101	Books Publications and Subscriptions	0	500	37,742	500
554201	Dues and Memberships	11,005	16,092	16,092	12,866
555501	Training and Education	3,295	8,175	8,175	7,650
559101	Depreciation	7,924,894	0	0	0
559901	Lease Amortization	6,307	0	0	0
559907	Subscription Amortization	122,426	0	0	0
	Operating Total	**11,721,003**	**4,227,350**	**4,567,592**	**4,640,019**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Capital					
561101	Land	0	0	4,395,000	0
564101	Machinery and Equipment	0	134,006	134,006	69,000
	Capital Total	**0**	**134,006**	**4,529,006**	**69,000**
Debt Service					
571101	Principal Bond Retirement	0	3,960,000	3,960,000	3,985,000
571301	Principal Loans	0	2,624,943	2,624,943	2,177,976
572101	Interest Bond Retirement	678,859	631,456	631,456	559,887
572205	Interest Lease Agreements	240	0	0	0
572207	Interest Subscriptions	8,364	0	0	0
572301	Interest Loans	325,408	325,465	325,465	227,357
573101	Other Debt Service Costs	223,614	0	0	0
	Debt Service Total	**1,236,485**	**7,541,864**	**7,541,864**	**6,950,220**
Reserves					
599301	Reserve for Future Capital Outlay	0	36,632,797	30,998,823	30,378,428
	Reserves Total	**0**	**36,632,797**	**30,998,823**	**30,378,428**
	Cost Center Expenditures Total	**16,471,037**	**53,372,973**	**51,864,926**	**47,285,400**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
10015	1028	Assistant County Administrator	0.22	0.22	0.22	44,040
11482	1037	Utilities Director	1.00	1.00	1.00	168,085
11947	1109	Utilities Training Manager	1.00	1.00	1.00	73,840
11494	1132	Utilities Administrative Manager	1.00	1.00	1.00	85,488
11483	1215	Utilities Deputy Director	1.00	1.00	1.00	123,802
11490	1218	Utilities Assistant Director	0.00	1.00	1.00	103,501
11948	1280	Utilities Assistant Director of Engineering	0.00	1.00	1.00	120,640
11948	1281	Utilities Engineering Manager	1.00	0.00	0.00	0
11484	1290	Utilities Business Manager	1.00	1.00	1.00	95,244
11485	2043	Utilities Development Review Officer	1.00	1.00	1.00	56,431
11846	2060	Utilities Project Manager	1.00	1.00	1.00	65,375
11491	2073	Utilities Fiscal Manager	1.00	1.00	1.00	95,992
12033	2085	Development Review Supervisor	1.00	1.00	1.00	84,948
11486	2301	Mapping and Asset Specialist	1.00	1.00	1.00	80,850
11487	2302	Engineer	1.00	1.00	0.00	0
11488	2302	Engineer	1.00	1.00	1.00	69,743
11489	2302	Engineer	1.00	1.00	1.00	69,743
11487	2309	Engineer VISA	0.00	0.00	1.00	72,114
11509	3100	Utilities Construction Officer	1.00	0.00	0.00	0
11490	3164	Utilities Construction Manager	1.00	0.00	0.00	0
11509	3164	Utilities Construction Manager	0.00	1.00	1.00	72,176
11902	3205	Utilities Business Technologist	0.60	0.00	0.00	0
12095	3205	Utilities Business Technologist	0.00	1.00	1.00	63,836
11520	3212	Utilities Geographic Information System Technician	1.00	0.00	0.00	0
11520	3214	Utilities Geographic Information System Technician	0.00	1.00	1.00	49,234
11847	5020	Purchasing and Inventory Coordinator	1.00	1.00	1.00	46,031
11493	5058	Senior Purchasing and Inventory Coordinator	1.00	1.00	1.00	59,572
10021	5085	Executive Coordinator	0.22	0.22	0.22	12,411
11436	6021	Staff Assistant IV	1.00	1.00	1.00	44,388
11495	6021	Staff Assistant IV	1.00	1.00	1.00	60,570
11512	6023	Staff Assistant III	1.00	1.00	1.00	35,464
11949	6054	Utilities Customer Service Coordinator	1.00	1.00	1.00	69,285
11496	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	61,423
11497	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	57,866
11498	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	62,005
11499	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	51,189

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
11500	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	59,052
11501	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	48,444
11502	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	47,570
11503	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	59,010
11504	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	42,640
11505	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	41,808
11757	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	58,344
11758	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	49,671
11843	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	41,039
11844	6056	Utilities Billing and Account Specialist	1.00	1.00	1.00	44,783
12090	6056	Utilities Billing and Account Specialist	0.00	1.00	1.00	52,458
11506	6058	Utilities Billing and Account Supervisor	1.00	1.00	1.00	53,207
12091	6061	Utilities Senior Billing and Account Supervisor	0.00	1.00	0.00	0
12091	6062	Utilities Senior Billing Account Specialist	0.00	0.00	1.00	75,900
11907	7059	Utilities Construction Technician	1.00	0.00	0.00	0
11908	7059	Utilities Construction Technician	1.00	0.00	0.00	0
11909	7059	Utilities Construction Technician	1.00	0.00	0.00	0
12092	7072	Construction Coordinator	0.00	0.00	1.00	63,440
12092	7078	Construction Coordinator	0.00	1.00	0.00	0
11905	7080	Utilities Construction Equipment Operator	1.00	0.00	0.00	0
11507	7089	Utilities Construction Inspector	1.00	0.00	0.00	0
11508	7089	Utilities Construction Inspector	1.00	0.00	0.00	0
11776	7089	Utilities Construction Inspector	1.00	0.00	0.00	0
11906	7095	Utilities Construction Foreman	1.00	1.00	1.00	73,404
11907	7108	Utilities Construction Technician	0.00	1.00	1.00	40,706
11908	7108	Utilities Construction Technician	0.00	1.00	1.00	44,096
11909	7108	Utilities Construction Technician	0.00	1.00	1.00	38,751
11507	7109	Utilities Construction Inspector	0.00	1.00	1.00	39,354
11508	7109	Utilities Construction Inspector	0.00	1.00	1.00	50,856
11776	7109	Utilities Construction Inspector	0.00	1.00	1.00	51,688
12093	7109	Utilities Construction Inspector	0.00	1.00	1.00	39,604
11905	7115	Utilities Construction Crew Leader	0.00	1.00	1.00	57,013
		Current Positions Total	**47.04**	**51.44**	**51.44**	

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
New Positions						
12186	3045	Utilities Analyst	0.00	0.00	1.00	49,733
12187	3071	Utilities Development Review Technician	0.00	0.00	1.00	46,468
12188	3214	Utilities Geographic Information System Technician	0.00	0.00	1.00	33,447
		New Positions Total	**0.00**	**0.00**	**3.00**	
		Positions Total	**47.04**	**51.44**	**54.44**	

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 2027 Adopted
	Capital	
564101 - Machinery and Equipment		
	Water Truck - Acquiring from Solid Waste	69,000
	564101 - Machinery and Equipment Total	**69,000**

Marion County
FLORIDA

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted 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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	2,433,979	2,831,360	2,726,360	2,922,108
514101	Overtime	290,096	167,800	267,800	208,800
521101	FICA Taxes	199,146	229,475	220,475	239,567
522101	Retirement Contributions	390,968	441,921	429,421	443,123
522601	Pension Liability FRS	-115,200	0	0	0
522602	Pension Liability HIS	-9,473	0	0	0
523101	Health Insurance	527,183	652,392	584,892	747,864
523401	Life ADD LTD	15,635	19,029	19,029	19,633
524101	Workers Compensation	34,817	51,549	51,549	54,924
526101	Other Post Employment Benefits	3,190	18,387	18,387	18,387
	Personnel Total	**3,770,341**	**4,411,913**	**4,317,913**	**4,654,406**
Operating					
531109	Professional Services	44,578	325,000	325,000	235,000
534101	Contract Serv Other Misc	632,162	622,257	614,757	656,160
540101	Travel and Per Diem	699	6,060	6,060	11,245
541101	Communication Services	54,530	66,607	66,607	63,204
542201	Postage and Freight	164	220	720	300
543101	Utility Services Electric Water Sewer	1,313,940	1,587,180	1,417,180	1,540,860
544101	Rentals and Leases Equipment	4,501	11,848	20,348	16,280
546101	Repairs and Maint Bldgs and Grounds	98,437	109,803	109,803	148,100
546105	Repairs and Maint Mains and Lines	230,187	199,970	284,970	224,320
546257	Repairs and Maint Fleet Management	154,958	113,525	210,525	170,417
546301	Repairs and Maint Equipment	538,846	532,140	677,140	712,840
548101	Promotional Activities	8,441	18,000	18,000	18,000
552101	Gasoline Oil and Lubricants	205,528	200,495	239,995	183,585
552106	Computer Software	28,946	35,008	35,008	35,064
552107	Clothing and Wearing Apparel	19,880	31,624	31,624	30,335
552108	Operating Supplies	835,384	948,426	1,038,426	1,068,182
552116	Operating Supplies Computer Hardware	5,530	7,990	7,990	5,892
552119	Operating Supplies PPE	10,942	10,149	12,649	9,600
552257	Parts Vehicle and Equipment	14,814	33,411	17,911	19,200
554101	Books Publications and Subscriptions	559	660	660	660
554201	Dues and Memberships	1,780	1,774	1,774	2,025
555301	Training Materials and Supplies	0	400	400	400
555501	Training and Education	4,487	20,125	10,125	28,360
559101	Depreciation	233,048	0	0	0
559901	Lease Amortization	1,500	0	0	0
	Operating Total	**4,443,841**	**4,882,672**	**5,147,672**	**5,180,029**
Capital					
563101	Improvements Other than Buildings	0	190,000	190,000	355,325
564101	Machinery and Equipment	0	462,363	1,383,125	800,255
	Capital Total	**0**	**652,363**	**1,573,125**	**1,155,580**
Debt Service					
572205	Interest Lease Agreements	103	0	0	0

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Debt Service Total	**103**	**0**	**0**	**0**
	Cost Center Expenditures Total	**8,214,285**	**9,946,948**	**11,038,710**	**10,990,015**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
			Positions			
Current Positions						
11511	1218	Utilities Assistant Director	0.00	1.00	1.00	86,924
12094	2046	Environmental Comp Officer	0.00	1.00	1.00	56,930
11510	3101	Utilities CMMS Technician	1.00	1.00	1.00	40,581
11511	3167	Utilities Maintenance Manager	1.00	0.00	0.00	0
11513	7060	Utilities Plant Technician	1.00	0.00	0.00	0
11514	7060	Utilities Plant Technician	1.00	0.00	0.00	0
11764	7060	Utilities Plant Technician	1.00	0.00	0.00	0
11539	7073	Utilities Operations Supervisor	1.00	1.00	1.00	82,847
11845	7073	Utilities Operations Supervisor	1.00	1.00	1.00	65,188
11515	7074	Utilities Field Technician	1.00	0.00	0.00	0
11516	7074	Utilities Field Technician	1.00	0.00	0.00	0
11517	7074	Utilities Field Technician	1.00	0.00	0.00	0
11518	7074	Utilities Field Technician	1.00	0.00	0.00	0
11521	7074	Utilities Field Technician	1.00	0.00	0.00	0
11522	7074	Utilities Field Technician	1.00	0.00	0.00	0
11523	7074	Utilities Field Technician	1.00	0.00	0.00	0
11525	7074	Utilities Field Technician	1.00	0.00	0.00	0
11526	7074	Utilities Field Technician	1.00	0.00	0.00	0
11527	7074	Utilities Field Technician	1.00	0.00	0.00	0
11528	7074	Utilities Field Technician	1.00	0.00	0.00	0
11529	7074	Utilities Field Technician	1.00	0.00	0.00	0
11530	7074	Utilities Field Technician	1.00	0.00	0.00	0
11531	7074	Utilities Field Technician	1.00	0.00	0.00	0
11532	7074	Utilities Field Technician	1.00	0.00	0.00	0
11533	7074	Utilities Field Technician	1.00	0.00	0.00	0
11534	7074	Utilities Field Technician	1.00	0.00	0.00	0
11535	7074	Utilities Field Technician	1.00	0.00	0.00	0
11537	7074	Utilities Field Technician	1.00	0.00	0.00	0
11723	7074	Utilities Field Technician	1.00	0.00	0.00	0
11724	7074	Utilities Field Technician	1.00	0.00	0.00	0
11759	7074	Utilities Field Technician	1.00	0.00	0.00	0
11760	7074	Utilities Field Technician	1.00	0.00	0.00	0
11761	7074	Utilities Field Technician	1.00	0.00	0.00	0
12034	7074	Utilities Field Technician	1.00	0.00	0.00	0
11540	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11541	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11542	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11543	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11544	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11545	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11546	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11547	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11549	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11763	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11550	7085	Utilities Maintenance Supervisor	1.00	1.00	1.00	75,608
11551	7085	Utilities Maintenance Supervisor	1.00	1.00	1.00	79,685
11553	7091	Cross Connection PreTreatment Coordinator	1.00	1.00	1.00	49,733

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
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11552	7098	Utilities Field Services Supervisor	1.00	1.00	1.00	71,220
11515	7110	Utilities Field Technician	0.00	1.00	1.00	50,087
11516	7110	Utilities Field Technician	0.00	1.00	1.00	42,349
11517	7110	Utilities Field Technician	0.00	1.00	1.00	52,208
11518	7110	Utilities Field Technician	0.00	1.00	1.00	40,706
11521	7110	Utilities Field Technician	0.00	1.00	1.00	51,709
11522	7110	Utilities Field Technician	0.00	1.00	1.00	51,709
11523	7110	Utilities Field Technician	0.00	1.00	1.00	42,744
11525	7110	Utilities Field Technician	0.00	1.00	1.00	54,746
11526	7110	Utilities Field Technician	0.00	1.00	1.00	53,186
11527	7110	Utilities Field Technician	0.00	1.00	1.00	48,298
11528	7110	Utilities Field Technician	0.00	1.00	1.00	61,818
11529	7110	Utilities Field Technician	0.00	1.00	1.00	51,231
11530	7110	Utilities Field Technician	0.00	1.00	1.00	62,400
11531	7110	Utilities Field Technician	0.00	1.00	1.00	39,916
11532	7110	Utilities Field Technician	0.00	1.00	1.00	44,970
11533	7110	Utilities Field Technician	0.00	1.00	1.00	58,303
11534	7110	Utilities Field Technician	0.00	1.00	1.00	40,706
11535	7110	Utilities Field Technician	0.00	1.00	1.00	41,933
11537	7110	Utilities Field Technician	0.00	1.00	1.00	65,728
11723	7110	Utilities Field Technician	0.00	1.00	1.00	39,916
11724	7110	Utilities Field Technician	0.00	1.00	1.00	40,706
11759	7110	Utilities Field Technician	0.00	1.00	1.00	40,706
11760	7110	Utilities Field Technician	0.00	1.00	1.00	51,709
11761	7110	Utilities Field Technician	0.00	1.00	1.00	40,706
12034	7110	Utilities Field Technician	0.00	1.00	1.00	41,933
11540	7112	Utilities Plant Operator	0.00	1.00	1.00	66,269
11541	7112	Utilities Plant Operator	0.00	1.00	1.00	46,759
11542	7112	Utilities Plant Operator	0.00	1.00	1.00	56,909
11543	7112	Utilities Plant Operator	0.00	1.00	1.00	59,280
11544	7112	Utilities Plant Operator	0.00	1.00	1.00	40,706
11545	7112	Utilities Plant Operator	0.00	1.00	1.00	46,322
11546	7112	Utilities Plant Operator	0.00	1.00	1.00	67,496
11547	7112	Utilities Plant Operator	0.00	1.00	1.00	38,751
11549	7112	Utilities Plant Operator	0.00	1.00	1.00	62,796
11763	7112	Utilities Plant Operator	0.00	1.00	1.00	56,306
11513	7113	Utilities Plant Technician	0.00	1.00	1.00	63,690
11514	7113	Utilities Plant Technician	0.00	1.00	1.00	60,944
11764	7113	Utilities Plant Technician	0.00	1.00	1.00	55,141
12096	7114	Utilities Meter Technician	0.00	1.00	1.00	39,812
12097	7114	Utilities Meter Technician	0.00	1.00	1.00	33,301
11554	7132	Utilities Industrial Electrician	1.00	0.00	0.00	0
11555	7132	Utilities Industrial Electrician	1.00	0.00	0.00	0
11554	7133	Utilities Industrial Electrician	0.00	1.00	1.00	74,048
11555	7133	Utilities Industrial Electrician	0.00	1.00	1.00	85,863
		Current Positions Total	**48.00**	**51.00**	**51.00**	

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
		Positions Total	**48.00**	**51.00**	**51.00**	

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 2027 Adopted
	Capital	
563101 - Improvements Other than Buildings		
	Generators (Qty 3) - Replacements for MCUGN-96, MCUGN-41 and MCUGN-98	175,875
	FDEM Generator Improvements - CF	179,450
	563101 - Improvements Other than Buildings Total	**355,325**
564101 - Machinery and Equipment		
	Pickup Truck 1 1/2 ton 4x4 - Replacement for P-291	235,373
	Upgrade Test Bench	5,300
	22ft Flatbed Trailer	11,000
	FDEM Generator - CF	548,582
	564101 - Machinery and Equipment Total	**800,255**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	1,681,890	2,024,511	1,895,011	2,197,685
514101	Overtime	177,545	75,208	205,208	131,160
521101	FICA Taxes	136,620	160,657	154,157	178,195
522101	Retirement Contributions	263,333	304,325	301,825	327,843
522601	Pension Liability FRS	-77,592	0	0	0
522602	Pension Liability HIS	-6,381	0	0	0
523101	Health Insurance	359,235	473,304	442,804	557,232
523401	Life ADD LTD	10,797	13,609	13,609	14,765
524101	Workers Compensation	25,522	35,747	35,747	41,002
526101	Other Post Employment Benefits	2,044	8,796	8,796	8,796
	Personnel Total	**2,573,013**	**3,096,157**	**3,057,157**	**3,456,678**
Operating					
531109	Professional Services	43,264	200,000	279,750	105,000
534101	Contract Serv Other Misc	950,272	796,469	1,016,469	1,067,694
540101	Travel and Per Diem	714	5,775	2,775	4,700
541101	Communication Services	51,358	58,076	58,076	56,272
542201	Postage and Freight	815	600	1,100	825
543101	Utility Services Electric Water Sewer	953,612	1,057,008	1,032,008	995,172
544101	Rentals and Leases Equipment	19,830	25,169	30,169	38,073
546101	Repairs and Maint Bldgs and Grounds	108,044	133,800	153,800	319,200
546105	Repairs and Maint Mains and Lines	8,335	16,757	73,257	233,400
546257	Repairs and Maint Fleet Management	215,948	157,369	212,369	166,461
546301	Repairs and Maint Equipment	1,247,659	896,235	1,123,155	1,332,654
552101	Gasoline Oil and Lubricants	127,908	145,387	155,387	146,704
552106	Computer Software	14,223	21,654	20,995	22,750
552107	Clothing and Wearing Apparel	16,243	16,460	20,960	19,045
552108	Operating Supplies	877,679	1,078,878	1,128,358	1,211,500
552116	Operating Supplies Computer Hardware	5,468	0	1,179	2,496
552119	Operating Supplies PPE	3,105	3,680	12,180	9,680
552257	Parts Vehicle and Equipment	17,287	13,800	16,800	15,144
554101	Books Publications and Subscriptions	0	110	110	0
554201	Dues and Memberships	1,175	195	195	120
555301	Training Materials and Supplies	0	490	490	270
555501	Training and Education	5,538	12,710	7,710	23,475
559101	Depreciation	380,415	0	0	0
559901	Lease Amortization	1,500	0	0	0
	Operating Total	**5,050,392**	**4,640,622**	**5,347,292**	**5,770,635**
Capital					
563101	Improvements Other than Buildings	0	0	0	50,000
564101	Machinery and Equipment	0	735,362	583,692	243,921
	Capital Total	**0**	**735,362**	**583,692**	**293,921**
Debt Service					
572205	Interest Lease Agreements	103	0	0	0
	Debt Service Total	**103**	**0**	**0**	**0**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
	Cost Center Expenditures Total	**7,623,508**	**8,472,141**	**8,988,141**	**9,521,234**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
			Positions			
Current Positions						
11556	1218	Utilities Assistant Director	0.00	1.00	1.00	74,631
11556	2069	Utilities Operations Manager	1.00	0.00	0.00	0
11557	7060	Utilities Plant Technician	1.00	0.00	0.00	0
11558	7060	Utilities Plant Technician	1.00	0.00	0.00	0
11567	7073	Utilities Operations Supervisor	1.00	1.00	1.00	77,376
11559	7074	Utilities Field Technician	1.00	0.00	0.00	0
11561	7074	Utilities Field Technician	1.00	0.00	0.00	0
11562	7074	Utilities Field Technician	1.00	0.00	0.00	0
11579	7074	Utilities Field Technician	1.00	0.00	0.00	0
12035	7074	Utilities Field Technician	1.00	0.00	0.00	0
11548	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11568	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11569	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11570	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11571	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11572	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11573	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11574	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11575	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11576	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11577	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11762	7075	Utilities Plant Operator	1.00	0.00	0.00	0
11519	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
11524	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
11536	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
11538	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
11560	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
11563	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
11564	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
11565	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
11566	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
11725	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
12036	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
12037	7077	Utilities Lift Station Technician	1.00	0.00	0.00	0
11578	7085	Utilities Maintenance Supervisor	1.00	1.00	1.00	80,392
11559	7110	Utilities Field Technician	0.00	1.00	1.00	40,706
11561	7110	Utilities Field Technician	0.00	1.00	1.00	57,013
11562	7110	Utilities Field Technician	0.00	1.00	1.00	49,255
11579	7110	Utilities Field Technician	0.00	1.00	1.00	39,916
12035	7110	Utilities Field Technician	0.00	1.00	1.00	40,706
11519	7111	Utilities Lift Station Technician	0.00	1.00	1.00	46,759
11524	7111	Utilities Lift Station Technician	0.00	1.00	1.00	46,759
11536	7111	Utilities Lift Station Technician	0.00	1.00	1.00	45,844
11538	7111	Utilities Lift Station Technician	0.00	1.00	1.00	44,970
11560	7111	Utilities Lift Station Technician	0.00	1.00	1.00	44,429
11563	7111	Utilities Lift Station Technician	0.00	1.00	1.00	51,231
11564	7111	Utilities Lift Station Technician	0.00	1.00	1.00	46,322
11565	7111	Utilities Lift Station Technician	0.00	1.00	1.00	48,298

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
11566	7111	Utilities Lift Station Technician	0.00	1.00	1.00	44,908
11725	7111	Utilities Lift Station Technician	0.00	1.00	1.00	40,706
12036	7111	Utilities Lift Station Technician	0.00	1.00	1.00	40,706
12037	7111	Utilities Lift Station Technician	0.00	1.00	1.00	40,706
11548	7112	Utilities Plant Operator	0.00	1.00	1.00	56,202
11568	7112	Utilities Plant Operator	0.00	1.00	1.00	71,989
11569	7112	Utilities Plant Operator	0.00	1.00	1.00	70,783
11570	7112	Utilities Plant Operator	0.00	1.00	1.00	61,485
11571	7112	Utilities Plant Operator	0.00	1.00	1.00	73,404
11572	7112	Utilities Plant Operator	0.00	1.00	1.00	66,997
11573	7112	Utilities Plant Operator	0.00	1.00	1.00	38,751
11574	7112	Utilities Plant Operator	0.00	1.00	1.00	48,631
11575	7112	Utilities Plant Operator	0.00	1.00	1.00	54,871
11576	7112	Utilities Plant Operator	0.00	1.00	1.00	53,124
11577	7112	Utilities Plant Operator	0.00	1.00	1.00	47,716
11762	7112	Utilities Plant Operator	0.00	1.00	1.00	51,564
11557	7113	Utilities Plant Technician	0.00	1.00	1.00	44,076
11558	7113	Utilities Plant Technician	0.00	1.00	1.00	55,620
11950	7132	Utilities Industrial Electrician	1.00	0.00	0.00	0
11950	7133	Utilities Industrial Electrician	0.00	1.00	1.00	59,301
11580	7134	Utilities Instrumentation Technician	1.00	1.00	1.00	64,522
11951	7134	Utilities Instrumentation Technician	1.00	1.00	1.00	64,522
		Current Positions Total	**37.00**	**37.00**	**37.00**	
New Positions						
12189	7085	Utilities Maintenance Supervisor	0.00	0.00	1.00	65,188
		New Positions Total	**0.00**	**0.00**	**1.00**	
		Positions Total	**37.00**	**37.00**	**38.00**	

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 2027 Adopted
	Capital	
563101 - Improvements Other than Buildings		
	Clarifier Gearbox	50,000
	563101 - Improvements Other than Buildings Total	**50,000**
564101 - Machinery and Equipment		
	Pickup Truck 3/4 ton 4x4	81,334
	Copy Machine	5,239
	High and Medium Pressure Bypass Equipment	50,000
	Tractors (Qty 2) - Replacements for UT-2 and UT-3	107,348
	564101 - Machinery and Equipment Total	**243,921**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
552106	Computer Software	-2,017	0	0	0
559101	Depreciation	9,176,848	0	0	0
559907	Subscription Amortization	1,776	0	0	0
	Operating Total	**9,176,607**	**0**	**0**	**0**
Capital					
562102	Buildings CIP	0	33,667,886	34,737,561	44,638,127
563102	Improvements CIP	0	57,574,307	59,795,297	41,413,193
564102	Machinery and Equipment CIP	0	107,472	107,472	107,471
568102	Intangible Software CIP	0	84,589	84,589	79,052
	Capital Total	**0**	**91,434,254**	**94,724,919**	**86,237,843**
Debt Service					
572207	Interest Subscriptions	179	0	0	0
	Debt Service Total	**179**	**0**	**0**	**0**
	Cost Center Expenditures Total	**9,176,786**	**91,434,254**	**94,724,919**	**86,237,843**

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 2027 Adopted
	Capital	
562102 - Buildings CIP		
UTC000093	NW Regional Water Treatment Plant	11,000,000
UTC000101	SW Wastewater Treatment Plant	1,100,000
UTC000092	SE Regional Water Treatment Plant - CF	4,501,326
UTC000093	NW Regional Water Treatment Plant - CF	7,401,239
UTC000101	SW Wastewater Treatment Plant - CF	13,914,499
UTC000234	Salt Springs WTP Relocation - CF	347,662
UTC000401	East Side Maintenance Building - CF	3,359,966
UTC000402	West Side Maintenance Building - CF	3,013,435
	562102 - Buildings CIP Total	**44,638,127**
563102 - Improvements CIP		
UTC000135	Reclaimed Water Stations and Mains	350,000
UTC000138	Wastewater Treatment Plant Improvement	300,000
UTC000211	US 301 Track and Card to CR 42	500,000
UTC000214	SW 49th Ave Rd to SW 95th St	2,900,000
UTC000233	Wells at Marion Oaks 4 and Summerglen	1,200,000
UTC000084	Lift Station and Sewer Main Rehab - CF	1,193,341
UTC000085	Shores Offsite EQ Decommissioning - CF	765,822
UTC000089	Road Runner Resources Piping - CF	282,300
UTC000094	Water Distribution System Improvements - CF	497,188
UTC000096	Majestic Oaks Storage and Pumps - CF	500,000
UTC000067	Vaccon Station Rehab	600,000
UTC000097	Water System Storage Improvements - CF	300,000
UTC000098	Silver Springs Shores Odor Control - CF	195,418
UTC000099	Line Crew Water Line Construction - CF	730,262
UTC000103	HiCliff Ft.King Forest Interconnect - CF	300,000
UTC000104	CR 484 Wastewater Repump Station - CF	250,000
UTC000114	Relocations of Water and Sewer Line - CF	712,708
UTC000120	Automated Meter Replacement - CF	184,624
UTC000134	SCADA Improvements at Water Treatment Plant - CF	315,888
UTC000135	Reclaimed Water Stations and Mains - CF	481,179
UTC000136	Water Treatment Plant Improvements - CF	384,861
UTC000084	Lift Station and Sewer Main Rehab	935,000
UTC000137	Marion Utilities WTP Improvements - CF	669,521
UTC000138	Wastewater Treatment Plant Improvements - CF	617,461
UTC000139	Marion Utilities WWTP Improvements - CF	208,692
UTC000140	Computerized Maintenance Management System - CF	217,749
UTC000150	NW 80th Avenue Water and Sewer Mains - CF	3,596,559
UTC000151	NW 49th St at I-75 Water Force Main - CF	73,823
UTC000152	Irish Acres and Kunal Interconnect - CF	2,431,320
UTC000153	Marion Oaks Fire Flow Improvements - CF	209,865
UTC000155	Smart Water Software Integration - CF	846,136
UTC000156	NW 49th to CR 225A Water Force Main - CF	4,700,000
UTC000085	Shores Offsite EQ Decommissioning	400,000
UTC000158	Commerce Park Buildout - CF	338,046
UTC000203	Upper Lower Floridian Well Utopia - CF	630,250
UTC000204	SR200 Septic to Sewer - Grant State - CF	534,698
UTC000205	Lowell Water Supply - CF	1,832,729

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 2027 Adopted
	Capital	
UTC000211	US 301 Track and Card to CR 42 - CF	600,000
UTC000212	NE 24th St 8 Inch Watermain Replace - CF	800,000
UTC000214	SW 49th Ave Rd to SW 95th St - CF	109,580
UTC000231	Replace Residential WTP Hydrotanks - CF	650,000
UTC000233	Wells at Marion Oaks 4 and Summerglen - CF	1,018,173
UTC000235	Wells for Single Well Systems - CF	850,000
UTC000094	Water Distribution System Improvement	2,500,000
UTC000258	Reject Pond at SSS WWTP - CF	1,100,000
UTC000097	Water System Storage Improvements	200,000
UTC000099	Line Crew Water Line Construction	1,000,000
UTC000114	Relocations of Water and Sewer Line	250,000
UTC000120	Automated Meter Replacement	1,150,000
	563102 - Improvements CIP Total	**41,413,193**
564102 - Machinery and Equipment CIP		
ESC000001	Enterprise Resource Planning Capital - CF	107,471
	564102 - Machinery and Equipment CIP Total	**107,471**
568102 - Intangible Software CIP		
ESC000001	Enterprise Resource Planning Capital - CF	79,052
	568102 - Intangible Software CIP Total	**79,052**

Fund: 5010 - Insurance Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Revenues				
341201	Employee Health Insurance Board	19,845,581	19,881,128	19,881,128	23,578,023
341202	Employee Health Insurance Clerk	2,046,708	2,040,951	2,040,951	2,555,493
341203	Employee Health Insurance Property Appraiser	578,342	550,056	550,056	674,544
341204	Employee Health Insurance Sheriff	11,867,032	11,832,600	11,832,600	14,356,056
341205	Employee Health Insurance Supervisor of Elections	216,440	217,464	217,464	249,288
341206	Employee Health Insurance Tax Collector	1,442,205	1,419,912	1,419,912	1,665,192
341211	Dependent Health Insurance Board	3,126,957	3,866,966	3,866,966	4,215,081
341212	Dependent Health Insurance Clerk	277,093	359,948	359,948	408,104
341213	Dependent Health Insurance Property Appraiser	74,839	108,273	108,273	118,978
341214	Dependent Health Insurance Sheriff	1,996,057	2,499,812	2,499,812	2,719,544
341215	Dependent Health Insurance Supervisor of Elections	29,236	44,399	44,399	53,371
341216	Dependent Health Insurance Tax Collector	186,623	253,558	253,558	286,466
341221	Other Health Insurance Board	600,841	638,968	638,968	684,962
341222	Other Health Insurance Clerk	77,549	86,784	86,784	93,641
341223	Other Health Insurance Property Appraiser	28,871	34,482	34,482	36,591
341224	Other Health Insurance Sheriff	683,683	958,472	958,472	1,014,089
341225	Other Health Insurance Supervisor of Elections	4,163	4,326	4,326	4,905
341226	Other Health Insurance Tax Collector	50,877	51,015	51,015	59,806
341231	Disability Insurance Board	404,542	402,926	402,926	363,375
341232	Disability Insurance Clerk	37,410	37,338	37,338	33,603
341233	Disability Insurance Property Appraiser	13,224	13,696	13,696	11,878
341234	Disability Insurance Sheriff	283,600	252,862	252,862	254,740
341235	Disability Insurance Supervisor of Elections	4,548	4,439	4,439	4,085
341236	Disability Insurance Tax Collector	22,620	23,739	23,739	20,319
341239	Firefighter Cancer Insurance	0	116,878	116,878	150,000
341241	Work Comp Insurance Board	2,183,793	2,894,136	2,894,136	2,729,429
341242	Work Comp Insurance Clerk	9,264	11,505	11,505	11,505
341243	Work Comp Insurance Property Appraiser	3,231	3,324	3,324	3,324
341245	Work Comp Insurance Supervisor of Elections	1,158	1,240	1,240	1,240
341246	Work Comp Insurance Tax Collector	5,798	6,308	6,308	6,308
341251	Dental Insurance Board	885,768	1,115,132	1,115,132	954,539
341252	Dental Insurance Clerk	87,465	79,989	79,989	94,256
341253	Dental Insurance Property Appraiser	28,510	30,304	30,304	30,724
341254	Dental Insurance Sheriff	595,887	512,220	512,220	642,152
341255	Dental Insurance Supervisor of Elections	10,303	8,231	8,231	11,103
341256	Dental Insurance Tax Collector	62,384	54,124	54,124	67,226
341261	Vision Insurance Board	155,029	169,527	169,527	175,393
341262	Vision Insurance Clerk	17,386	17,594	17,594	19,670
341263	Vision Insurance Property Appraiser	5,522	6,510	6,510	6,247
341264	Vision Insurance Sheriff	106,856	110,290	110,290	120,892
341265	Vision Insurance Supervisor of Elections	1,881	2,082	2,082	2,128
341266	Vision Insurance Tax Collector	13,850	13,997	13,997	15,670
341270	General Liability Insurance	764,190	768,736	768,736	1,148,194
341280	Automotive Insurance	1,198,702	1,324,713	1,324,713	1,549,497
341290	Property Insurance	3,594,739	3,481,709	3,481,709	2,971,718

Fund: 5010 - Insurance Fund

Account #	Account Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
361110	Interest Board	1,387,768	1,026,000	1,026,000	797,000
361310	Fair Value Adjustment for Investments	6,894	0	0	0
364041	Sale of Surplus Equipment	-208	0	0	0
364080	Insurance Proceeds Automotive	549,052	0	0	0
364090	Insurance Proceeds Property	66,263	0	0	0
369030	Refund of Prior Year Exp	17,486	0	0	0
369105	Insurance Rebates	3,736,790	3,000,000	4,000,000	4,200,000
369501	Wellness Program	140,743	146,000	146,000	146,000
369910	Other	13,735	0	0	0
369930	Worker's Compensation Recovery	84,866	0	0	0
379999	Less 5%	0	-3,011,090	-3,011,090	-3,451,017
381181	From Fire Rescue Fund	100,370	0	0	0
399991	Balances Forward Cash Regular	23,061,894	18,554,073	17,057,684	12,151,361
	Total	**82,796,410**	**76,027,646**	**75,531,257**	**78,016,693**

Fund: 5010 - Insurance Fund

Cost Center	Cost Center Name	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Expenditure Summary				
160	Insurance	10,898,608	17,115,930	17,115,930	16,671,670
161	Employee Health	48,486,906	54,054,603	56,789,544	59,722,157
162	Risk and Benefit Services	558,567	959,575	959,575	916,949
163	Employee Wellness Program	119,061	665,181	665,181	705,917
711	Risk Benefits Capital	10,783	3,232,357	1,027	0
	Expenditure Summary Total	**60,073,925**	**76,027,646**	**75,531,257**	**78,016,693**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
523209	Vision Premiums	301,284	320,000	320,000	340,000
523210	Insurance Claims Dental	1,677,112	1,800,000	1,800,000	1,800,000
523214	Firefighter Cancer Insurance Premiums	0	116,878	116,878	150,000
523215	Firefighter Cancer Claims	100,370	0	0	0
523311	Disability Income Insurance Premiums	766,476	735,000	842,045	688,000
524111	Workers Compensation Claims	2,068,546	3,316,513	3,316,513	3,501,806
	Personnel Total	**4,913,788**	**6,288,391**	**6,395,436**	**6,479,806**
Operating					
531109	Professional Services	47,978	45,000	45,000	47,600
545601	General Liability Claims	648,284	768,736	1,540,564	1,148,194
545701	Automotive Claims	1,817,227	1,324,713	1,497,832	1,549,497
545801	Property Claims	2,937,595	3,481,709	3,481,709	2,971,718
549185	Charges Central Services Cost Allocation	514,059	508,727	508,727	517,791
549990	Other Current Charges Misc Expenses	19,677	0	0	0
	Operating Total	**5,984,820**	**6,128,885**	**7,073,832**	**6,234,800**
Reserves					
599501	Reserve for Self Insurance Claims	0	4,698,654	3,646,662	3,957,064
	Reserves Total	**0**	**4,698,654**	**3,646,662**	**3,957,064**
	Cost Center Expenditures Total	**10,898,608**	**17,115,930**	**17,115,930**	**16,671,670**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
523161	Health Ins Premiums Board	2,659,430	3,007,798	2,931,570	3,460,228
523163	Health Ins Premiums Clerk	278,086	312,930	312,930	381,617
523164	Health Ins Premiums Prop Appraiser	84,495	91,182	91,182	105,967
523165	Health Ins Premiums Sheriff	1,737,936	1,801,932	1,878,160	2,068,699
523166	Health Ins Premiums SOE	30,797	38,726	38,726	43,102
523167	Health Ins Premiums Tax Collector	200,194	223,775	223,775	255,473
523211	Health Claims	43,482,322	39,372,771	47,872,771	43,353,648
523213	Heart of Florida	13,524	0	0	0
	Personnel Total	**48,486,784**	**44,849,114**	**53,349,114**	**49,668,734**
Operating					
534101	Contract Serv Other Misc	0	3,283,524	3,278,124	3,100,000
541101	Communication Services	120	0	5,400	5,400
	Operating Total	**120**	**3,283,524**	**3,283,524**	**3,105,400**
Reserves					
599505	Reserve for Health Insurance	0	5,921,965	156,906	6,948,023
	Reserves Total	**0**	**5,921,965**	**156,906**	**6,948,023**
	Cost Center Expenditures Total	**48,486,904**	**54,054,603**	**56,789,544**	**59,722,157**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	383,700	561,438	561,438	527,769
521101	FICA Taxes	28,160	42,958	42,958	40,386
522101	Retirement Contributions	51,186	86,553	86,553	80,272
522601	Pension Liability FRS	-15,082	0	0	0
522602	Pension Liability HIS	-1,240	0	0	0
523101	Health Insurance	60,561	95,940	95,940	109,980
523401	Life ADD LTD	2,381	3,770	3,770	3,543
524101	Workers Compensation	3,700	5,566	5,566	3,233
526101	Other Post Employment Benefits	410	2,399	2,399	2,399
	Personnel Total	**513,776**	**798,624**	**798,624**	**767,582**
Operating					
540101	Travel and Per Diem	432	5,900	2,555	1,000
541101	Communication Services	2,880	1,980	2,780	2,640
542201	Postage and Freight	1,219	800	800	800
545101	Insurance Premiums	4,674	8,569	8,569	9,737
546257	Repairs and Maint Fleet Management	1,323	1,500	326	1,500
546312	Repairs and Maint Computer Equipment	0	204	204	204
547101	Printing and Binding	487	600	2,013	600
549990	Other Current Charges Misc Expenses	297	0	0	0
551101	Office Supplies	151	1,500	551	1,000
552101	Gasoline Oil and Lubricants	1,199	2,500	2,500	2,000
552106	Computer Software	2,959	18,120	18,120	14,628
552107	Clothing and Wearing Apparel	564	450	450	450
552108	Operating Supplies	1,163	4,300	3,982	3,000
552116	Operating Supplies Computer Hardware	3,401	5,330	7,455	3,400
552257	Parts Vehicle and Equipment	373	0	1,748	0
554101	Books Publications and Subscriptions	330	1,800	1,800	560
554201	Dues and Memberships	0	1,485	1,485	935
555301	Training Materials and Supplies	1,914	2,000	1,700	1,000
555501	Training and Education	7,747	5,000	5,000	7,000
559101	Depreciation	7,616	0	0	0
559907	Subscription Amortization	5,630	0	0	0
	Operating Total	**44,359**	**62,038**	**62,038**	**50,454**
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					
572207	Interest Subscriptions	433	0	0	0
	Debt Service Total	**433**	**0**	**0**	**0**
	Cost Center Expenditures Total	**558,568**	**959,575**	**959,575**	**916,949**

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

			Full Time Equivalent Positions			Budget
Position	Class #	Position Description	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	FY 2027 Adopted
		Positions				
Current Positions						
11900	1029	Human Resources Risk Director	0.25	0.25	0.25	33,499
11833	1265	Benefits Manager	1.00	1.00	1.00	66,581
11583	1275	Risk Manager	1.00	1.00	1.00	69,743
10036	2025	Clinic Manager Registered Nurse	0.00	1.00	1.00	97,261
11582	5134	Safety Training Compliance Manager	1.00	1.00	1.00	59,821
10034	6006	Administrative Staff Assistant	0.25	0.25	0.00	0
11777	6040	Risk Asset and Claims Analyst	1.00	1.00	0.00	0
11777	6063	Risk Claims Analyst	0.00	0.00	1.00	75,879
10034	6078	Human Resources Risk Benefits Coordinator	0.00	0.00	0.25	13,219
11585	6090	Benefits Analyst	1.00	1.00	1.00	48,423
11584	6093	Risk Coordinator	1.00	1.00	1.00	47,008
		Current Positions Total	**6.50**	**7.50**	**7.50**	
		Positions Total	**6.50**	**7.50**	**7.50**	

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 2027 Adopted
	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**

Fund: 5010 - Insurance Fund | **Organization Unit: Internal Services**
Cost Center: 163 - Employee Wellness Program | **Division: Risk Management**
Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Personnel					
512101	Regular Salaries and Wages	52,696	56,784	56,784	58,511
521101	FICA Taxes	3,895	4,345	4,345	4,477
522101	Retirement Contributions	7,167	7,967	7,967	7,952
522601	Pension Liability FRS	-2,112	0	0	0
522602	Pension Liability HIS	-174	0	0	0
523101	Health Insurance	12,638	12,792	12,792	14,664
523401	Life ADD LTD	350	381	381	393
524101	Workers Compensation	64	69	69	71
526101	Other Post Employment Benefits	81	0	0	0
	Personnel Total	**74,605**	**82,338**	**82,338**	**86,068**
Operating					
534101	Contract Serv Other Misc	13,184	19,000	19,000	16,000
540101	Travel and Per Diem	0	1,000	524	800
541101	Communication Services	407	0	0	0
542201	Postage and Freight	1,132	1,500	1,500	2,300
544101	Rentals and Leases Equipment	0	200	200	200
545101	Insurance Premiums	1,514	1,435	1,435	1,430
546301	Repairs and Maint Equipment	2,079	2,000	2,834	2,000
547101	Printing and Binding	2,790	2,500	2,500	2,800
551101	Office Supplies	275	500	500	500
552106	Computer Software	5,350	6,250	6,250	5,687
552107	Clothing and Wearing Apparel	100	125	125	125
552108	Operating Supplies	11,417	25,000	23,924	20,000
552116	Operating Supplies Computer Hardware	2,528	1,000	1,000	200
554101	Books Publications and Subscriptions	908	1,000	1,000	500
554201	Dues and Memberships	501	700	700	600
555301	Training Materials and Supplies	393	500	500	500
555501	Training and Education	592	1,000	1,718	2,000
559101	Depreciation	1,286	0	0	0
	Operating Total	**44,456**	**63,710**	**63,710**	**55,642**
Capital					
563901	Capital Improvement Funding	0	519,133	519,133	564,207
	Capital Total	**0**	**519,133**	**519,133**	**564,207**
	Cost Center Expenditures Total	**119,061**	**665,181**	**665,181**	**705,917**

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 FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted	Budget FY 2027 Adopted
		Positions				
Current Positions						
11722	6089	Health and Wellness Coordinator	1.00	1.00	1.00	56,805
		Current Positions Total	**1.00**	**1.00**	**1.00**	
		Positions Total	**1.00**	**1.00**	**1.00**	

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 2027 Adopted
	Capital	
563901 - Capital Improvement Funding		
	Capital Improvements	564,207
	563901 - Capital Improvement Funding Total	**564,207**

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 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
	Cost Center Expenditures				
Operating					
559101	Depreciation	10,783	0	0	0
	Operating Total	**10,783**	**0**	**0**	**0**
Capital					
562102	Buildings CIP	0	2,232,357	1,027	0
564102	Machinery and Equipment CIP	0	1,000,000	0	0
	Capital Total	**0**	**3,232,357**	**1,027**	**0**
	Cost Center Expenditures Total	**10,783**	**3,232,357**	**1,027**	**0**

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