Marion County FLORIDA

2026-27

FISCAL YEAR

ADOPTED

LEGISLATIVE AND ADMINISTRATIVE

CONSTITUTIONAL OFFICERS

SUPPORT SERVICES

SPECIAL DISTRICTS

PUBLIC SAFETY

PUBLIC WORKS

AGENGIES

DEBT SERVICE

PUBLIC SERVICES

INTERNAL SERVICES

GROWTH MANAGEMENT

COURTS AND CRIMINAL JUSTICE

MARION CELEBRATES AMERICA 250



BUDGET

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

CLERK OF COURT AND COMPTROLLER · MARION COUNTY, FLORIDA


Marion
County
FLORIDA

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Marion County
Florida

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

LETTER FROM THE COUNTY ADMINISTRATOR

Marion County remains committed to fiscal responsibility, strategic planning, and exceptional public service. Under the leadership of the county commission, we continue to strengthen our community through sound financial stewardship, infrastructure investment, and innovative service delivery.

The fiscal year 2026/27 budget reflects a balanced approach to meeting current operational needs while planning responsibly for the future. As Marion County continues to grow, we remain focused on maintaining high-quality services, supporting our workforce, and investing in projects that enhance the quality of life for residents. Approximately 37% of the total budget is dedicated to capital expenditures, supporting investments in infrastructure, and other long-term community needs.

A significant priority within this year's budget is the implementation of the fire union contract, which includes a salary increase of $20,000 for EMTs, firefighters, and paramedics within the union and a goal to transition to a 24/72 work schedule by October 2029. These investments demonstrate the county's commitment to supporting first responders, promoting employee well-being, and maintaining high-quality emergency services.

Employee health and wellness also remain a key focus. Continued investment in employee health insurance programs and the further implementation of the employee health clinic will improve access to care, encourage wellness, and help manage long-term healthcare costs.

The budget advances several important infrastructure initiatives, such as the continued design-build progress on the Marion Oaks Manor extension project, which includes an I-75 overpass. This project will enhance transportation connectivity, improve public safety, support economic development, and accommodate growth within Marion Oaks and surrounding communities.

In support of long-range environmental and infrastructure planning, the county is also advancing the landfill system master plan to address future capacity needs and ensure sustainable, efficient solid waste operations for years to come.

Marion County remains committed to keeping utility services affordable while responsibly managing long-term infrastructure needs. Through careful financial planning and operational stewardship, county water and sewer rates have remained unchanged for the past 10 years, helping minimize the financial impact on residents and businesses.

In addition to these strategic priorities, the budget continues to support essential county operations, public safety, transportation improvements, and community quality-of-life initiatives throughout Marion County.

As we move forward, the Empowering Marion for Success strategic plan continues to guide our efforts through innovation, accountability, and service excellence. Together, we will continue building a stronger, safer, and more resilient Marion County for current and future generations.

Mounir Bouyounes, P.E.
County Administrator



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

I am pleased to present the Adopted Fiscal Year 2026-2027 Marion County Budget. This Budget Document consists of three primary sections the Budget Overview, Revenues and Expenditure Summaries and Division Details.

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

Notable Highlights

- The Adopted millage rate for Countywide Funds is 4.29, up from 4.02 mills for FY 2026-27. This increase returns the millage in the General Fund to the level required to fund recurring expenditures with recurring revenue as part of the county's commitment to maintaining a structurally balanced budget. FY 2025-26 contained a one-time millage reduction to provide taxpayer relief during the first year of a Solid Waste Special Assessment increase. The millage rates of the non-countywide Funds. MSTU for Law Enforcement, Fire Rescue and EMS Fund, Marion Oaks MSTU, Silver Springs Shores and Hills of Ocala are the same as the prior year levy for the 8th year. The Rainbow Lakes Estates MSTU was reorganized in FY 2024 as such, FY 2027 is its fourth year at the current millage rate.

- Marion County reviewed its operation plan for Fire Rescue and Ambulance services. As part of their ongoing effort to address staffing needs a full study was completed that addressed firefighter compensation and staffing levels. Marion County increased the starting pay for all union positions and implemented a plan to hire an additional shift which will require hiring 240 first responders over the next three fiscal years. The first 80 positions are funded in the FY 2026-27 Adopted Budget.

- The Adopted Budget addresses challenges in key areas such as emergency response, roadways and law enforcement. Increased expenditures in personnel and capital expenditures are indicative of the Commission's dedication to achieving its vision for the community by prioritizing funding to programs that further the strategic plan.

- In November 2024, the citizens of Marion County voted to extend the Infrastructure Sales Tax for 20 years. For FY 2026-27, this is estimated to generate approximately $70 million in funds for public safety and road improvements. Marion County completed its Bond rating process, scoring an AA- rating and will move forward with a Bond issuance to expedite emergent roadways in Marion County.

The **Budget Summaries** contain a high-level overview of the 34 countywide funds and 70 non-countywide funds' respective revenue and expenditure appropriations. These summaries include all funds that make up the Marion County Budget. A three-year history of actual (audited) revenues and expenditures, adopted and amended budget for the prior year and the current adopted budget indicates trends and beginning and ending fund balances show cash position.

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

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

Respectfully submitted,

Audrey L. Fowler

Audrey L. Fowler
Budget Director, CGFO

CLERK OF COURT AND COMPTROLLER
MARION COUNTY, FLORIDA

Here to Serve and Protect the Public Trust



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

COUNTY COMMISSIONERS



Craig Curry
District 1



Kathy Bryant
District 2



Matt McClain
District 3, Vice-Chair



Carl Zalak, III
District 4, Chair



Michelle Stone
District 5

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

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

For more information, please visit:
https://www.marionfl.org/my-commissioners



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

CONSTITUTIONAL OFFICERS



Gregory C. Harrell
Clerk of Court and Comptroller



Jimmy Cowan
Property Appraiser



Billy Woods
Sheriff



Wesley Wilcox
Supervisor of Elections



George Albright
Tax Collector

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

Clerk of Court and Comptroller

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

Property Appraiser

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

Sheriff

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

Supervisor of Elections

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

Tax Collector

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

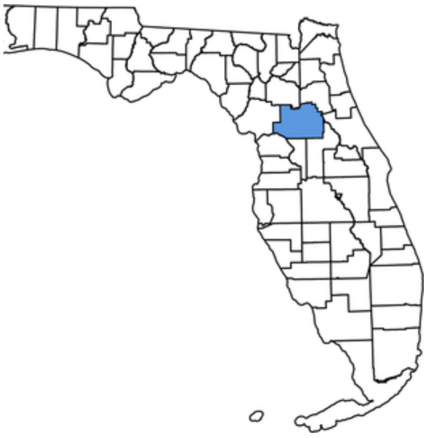
ABOUT MARION COUNTY, FLORIDA

The Early Days

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

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

The Making of Marion



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

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

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

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

Kingdom of the Sun



Source: Ocala Style Magazine

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

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

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

ABOUT MARION COUNTY, FLORIDA

Early Industry

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

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

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

Horse Capital of the World

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

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



* A Registered Trademark of the Florida Thoroughbred Breeders' & Owners' Association
**Photo Credits to Marion County Public Relations

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

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

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

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

DEMOGRAPHICS

This infographic contains data provided by the Marion County, Florida - Popular Annual Financial Report, Fiscal Year Ending September 30, 2025.

433,765
Population

5.3%
Unemployment Rate

$285,000
Median House Sale Price

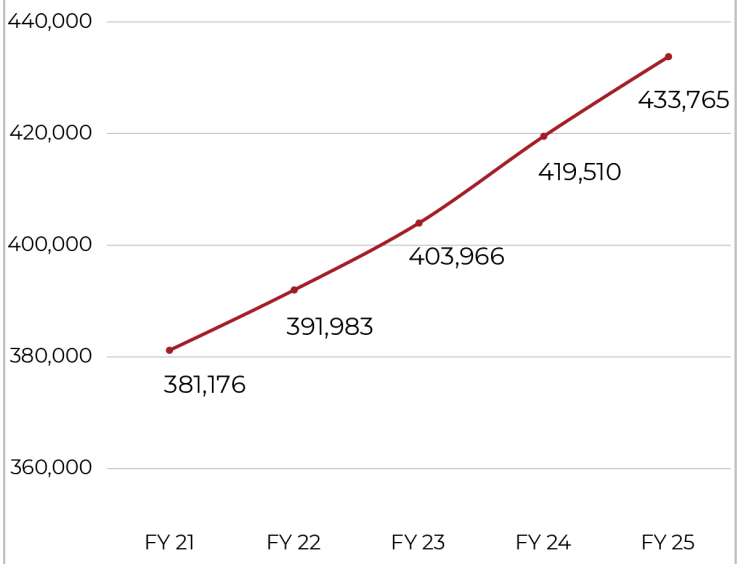
46,004
School Enrollment

1.3 Million
Tourists Visited Annually

$1,422,186,399
County Operating Budget

Population

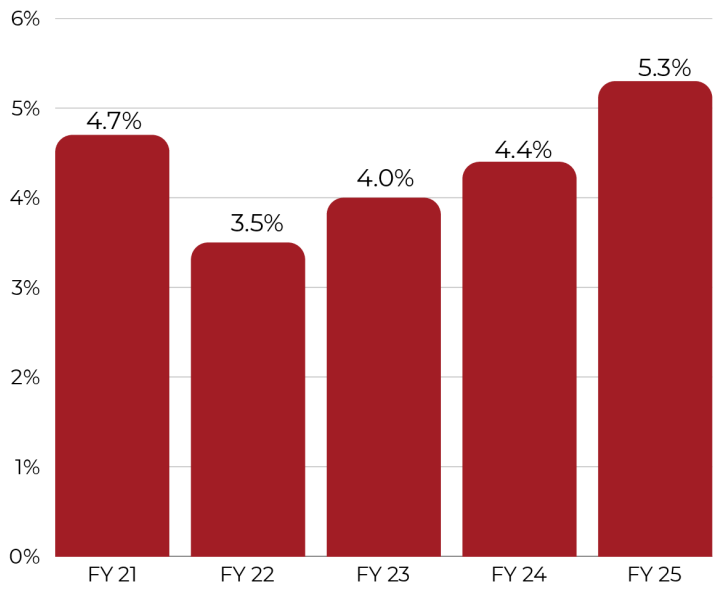
The population in Marion County continues to trend upward with a 5 year growth rate of 13.8%.



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

Unemployment

As of September 2025, Marion County's unemployment rate rose to 5.3%. As the chart below shows, the unemployment rate has been on an upward trend since FY 23.



Top 10 Principal Employers

Rank	Employer	Business	Employees	Percent of Total County Employment
1	Marion County Public Schools	Education	6.306	4.12%
2	Advent Health Ocala	Healthcare	3,606	2.36%
3	HCA Florida Hospitals	Healthcare	3,171	2.07%
4	Wal-Mart	Retail Sales	2,689	1.76%
5	State of Florida	Government	2,600	1.70%
6	Publix Supermarkets	Retail Sales	2,257	1.48%
7	FedEx Ground	Distribution	1,500	0.98%
8	Marion County BCC	Government	1,368	0.89%
9	City of Ocala	Government	1,134	0.74%
10	Lockheed Martin	Manufacturing	1,100	0.72%

Source: FY 2025 Marion County Annual Comprehensive Financial Report, page 223, also viewable here: https://www.marioncountyclerk.org/departments/finance/annual-comprehensive-financial-report/

MARION COUNTY
COMMUNITY PROFILE

2026 DEMOGRAPHIC SNAPSHOT

Key housing, workforce and household statistics

164,881
Households

HOUSING

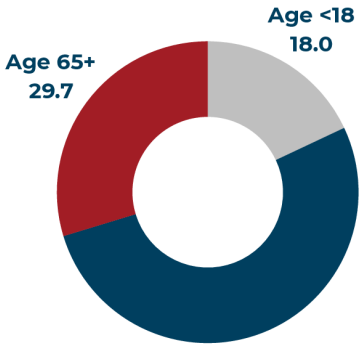
205,732	Housing Units (July 1, 2025)
77.5%	Owner-occupied housing units (2020-20245)
$1,406	Median selected monthly owner costs with a mortage (2020-2024)
$1,277	Median gross rent (2020-2024)

EMPLOYMENT

101,916
Total Employment

8,389
Total Employer Establishments

PERCENT OF POPULATION BY AGE



COMMUTERS

26.8
Minutes

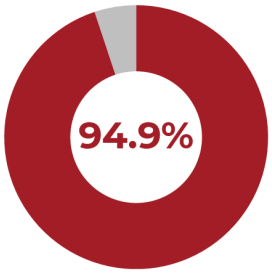
Average Travel to Work

INCOME

$61,010
Median Household Income

$33,539
Per Capita Income

COMPUTER USE



Households with a computer

EDUCATION

89.6%	High school graduate or higher (persons aged 25 years+)
23.4%	Bachelor's degree or higher (persons aged 25 years+)

POPULATION & LAND

236.7
Population per square mile

1,588.42
Land area in square miles

FAMILIES & LIVING ARRANGEMENTS

164,881
Households (2020-2024)

2.37
Persons per household (2020-2024)

*This page contains data provided by https://www.census.gov/quickfacts/fact/table/marioncountyflorida,US#

BUDGET STRUCTURE

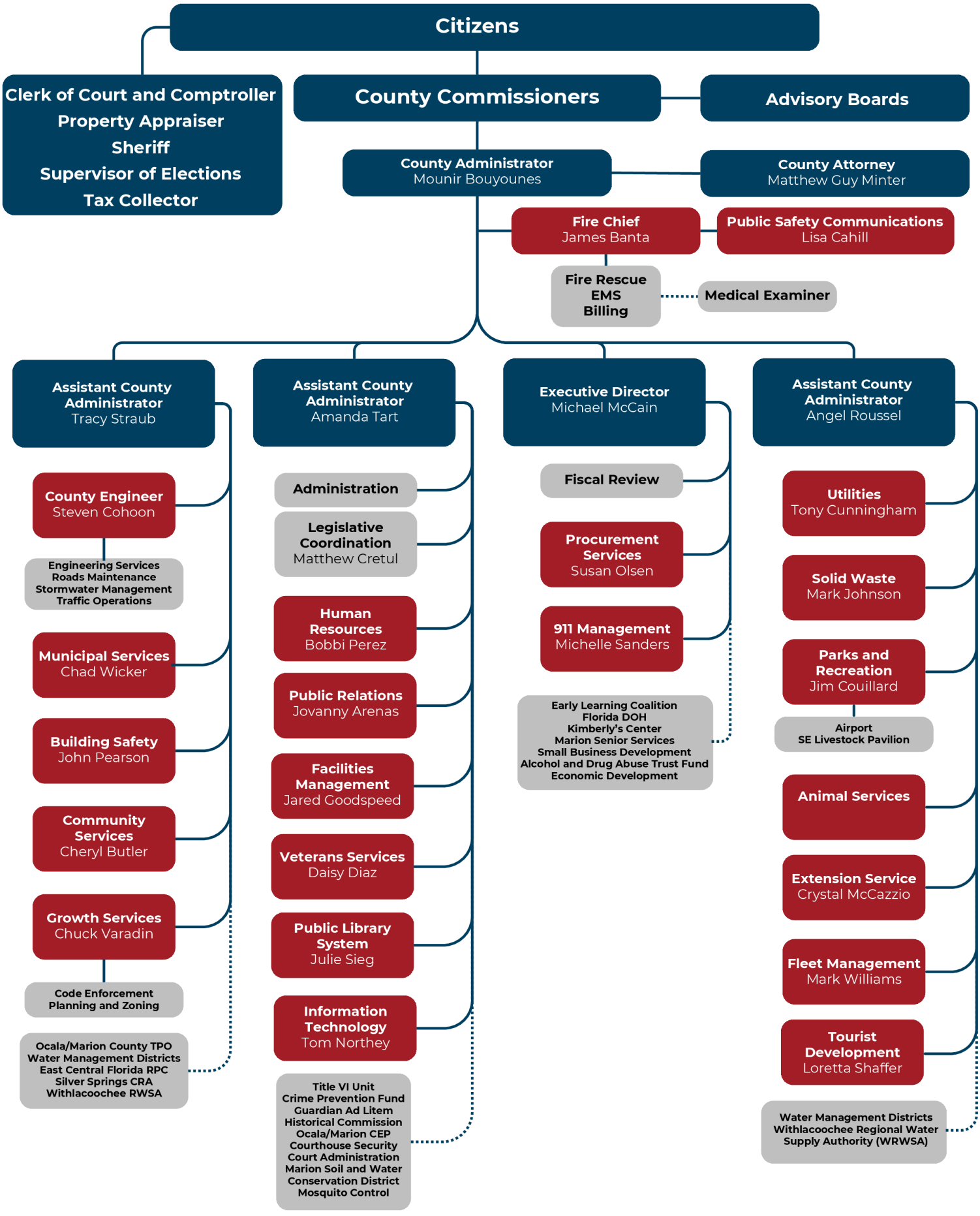
The management of county departments is organized by functional groupings, the highest of which is the unit. Within the units are sub-units called divisions. Divisions may include one or more funds and cost centers based upon funding sources and compliance with the Florida Uniform State Chart of Accounts.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

BCC

Organization Unit	Division
Legislative & Administrative	• County Commission • Financial and Administrative • Legal • Administration • Public Relations • Human Resources Administration
Support Services	• Information Technology • Procurement Services • Fleet Management • Facilities Management
Growth Management	• Planning and Zoning • Code Enforcement
Public Safety	• Fire Rescue and Ambulance • Emergency 9-1-1 System • Public Safety Radio • Public Safety Communications • Building Inspections • Animal Services
Public Services	• Community Services • Grant Funded Community Service • Health Services • Southeastern Livestock Pav • Cooperative Extension Service • Parks and Recreation • Public Library System • Veterans Services • Economic Development • Economic Recovery • Tourist Development
Public Works	• Transportation • Transportation Planning Org • Other Road Improvements • Property Management • Municipal Services • Airport • Stormwater Program • Water Resources • Solid Waste • Utilities

Organization Unit	Division
Constitutional Officers	• Clerk of Court and Comptroller • Property Appraiser • Sheriff • Supervisor of Elections • Tax Collector
Courts and Criminal Justice	• Court Administration • Court Programs and Services • Public Defender • State Attorney • Criminal Justice
Special Districts	• Marion Oaks MSTU for Recreation • Silver Springs Shores MSTU • Hills of Ocala MSTU • Rainbow Lakes Estates MSTU • Rainbow Lakes Estates Fire • Marion Oaks MSTU Gen Services • Road Impv and Maint Services • General Service MSTU • Street Lighting MSTU • Community Redevelopment
Agencies	• Health Department • Health Agencies • Community Service Agencies • Economic Development Agencies • Planning Agencies • Other Agencies
Transfers	• Interfund Transfers
Internal Services	• Risk Management
Debt Service	• Transportation Debt Services • Road Assessment Debt Service
Capital Improvements	• General Capital Improvements • Public Safety Comm Capital • Parks and Recreation Capital • Sheriff Capital Improvements • Fire Rescue and Ambulance Cap • Transportation Improvements • Road Assessment Prgm Improv

COUNTY ORGANIZATIONAL CHART



VISION STATEMENT

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

MISSION STATEMENT

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



GUIDING PRINCIPLES

Dedication to serve - Professional operations - Resource stewardship

CORE VALUES

Humbleness - Respect - Commitment - Integrity - Accountability - Discipline

STRATEGIC PLAN SUMMARY

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

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

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

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

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

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

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

2 - Resources and Public Facilities
A - Operations and Maintenance
B - Identify Future Needs
C - Highlighting Outdoor Assets

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

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

STRATEGIC PLAN SUMMARY

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

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

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

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

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

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

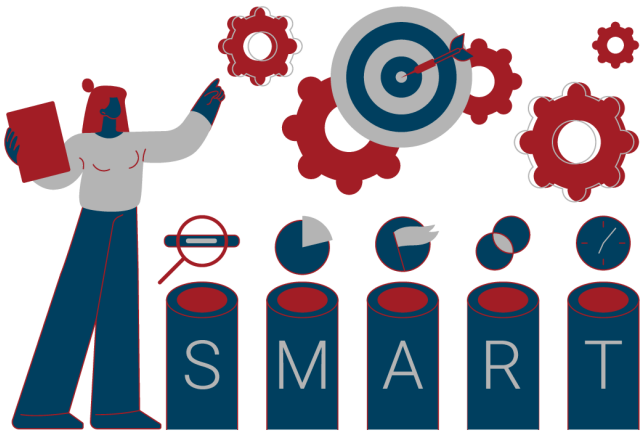
This plan is meant to be a living document, and as new challenges arise, it will be revised accordingly to accommodate changes per direction from the county commission. Through this plan, Marion County will continue to lead public service in genuine dedication to our citizens through professional operations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

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

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

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

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



LONG RANGE FINANCIAL PLANNING

In January of each calendar year, the Board of County Commissioners holds a Strategic Planning Workshop to discuss program or policy initiatives to be addressed during the Budget preparation process. The Budget office prepares and presents multi-year financial models for the major funds as well as those funds that are important to the Board of County Commissioners. Major funds are defined as those whose revenues and expenses are at least 10% of the total budget. ***Two major funds: the General Fund 20.8% and Infrastructure Surtax Capital Projects Fund 14.6% comprise more than 35% of the County's total budget.*** The Fine and Forfeiture Fund, County Transportation Maintenance Fund, MSTU for Law Enforcement Fund, Fire, Rescue and EMS Fund, Solid Waste Disposal Fund, Marion County Utility Fund and Insurance Fund are funds of importance to the BCC and analyzed annually along with any other minor fund that the Budget Office identifies as an area of concern. Taking a long-term view of these funds allows the County to obtain a better understanding of the County's future financial opportunities and challenges.

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

Fund Stability

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

Population Growth Trends

Marion County continues to expand its economy while attracting a mix of both working and retired citizens. ***The average five-year trend for growth has increased to 3.34% from the 2025 five-year trend of 3.08%.*** This trend is anticipated to continue, thereby increasing demands for public goods and services in future years.



BEBR	2021	2022	2023	2024	2025	Estimate 2026	Estimate 2027	Estimate 2028	Estimate 2029	Estimate 2030
Population	381,176	391,983	403,966	419,510	433,765	448,236	463,190	478,642	494,610	511,111
% Increase	3.54	2.84	3.06	3.85	3.40	3.34	3.34	3.34	3.34	3.34

*Population reported includes inmates

LONG RANGE FINANCIAL PLANNING

Federal Rate Trends and Consumer Price Index

The philosophy of the Federal Reserve is to maintain inflation at 2% to meet its mandate for maximum employment and price stability. While households and businesses can reasonably expect inflation to remain low and stable, they are able to make sound decisions regarding saving, borrowing and investing which contributes to a functioning economy. The Federal rates influence consumers' access to credit and purchasing power for mortgages and they directly influence the returns on the county's cash investments for the short term. Rates were stagnant for 14 months until September of 2024 whereby the Federal reserve board started making small decreases and the end of 2025 saw three additional reductions.

The Consumer Price Index, as reported by the US Department of Labor, Bureau of Labor Statistics for all urban consumers, US City average from December to December, serves as an important metric for revenue drivers for the county budget. The CPI determines the maximum allowable increase to Homesteaded properties where the increase will be the CPI or 3% whichever is less. ***For FY 2026-27 homestead taxable increases will be limited to 2.7%.***

Taxable Property Value

The State of Florida analyzes and projects property tax rolls as part of its mandate to determine the Required Local Effort (RLE) for school district millages. The projected taxable value increases as reported during the August 2025 revenue estimating conference predict growth and inflation in Marion County to exceed the statewide average. This calculation includes the impacts of the Homestead CPI increases as approved by voters in 2024. The Bureau of Labor reported the December 2024 to December 2025 increase to CPI as 2.7%.This will increase the homestead exemption by $694 to $26,411. The increases to taxable property values are as follows:

FY 2026-27	**6.78%**
FY 2027-28	**6.23%**
FY 2028-29	**5.51%**
FY 2029-30	**4.89%**

Cost Drivers for Budget Expenditures

Employee Benefits: Health Insurance is projected to increase by 15% as an average of prior year increases. Growth and Inflation for expenditures are estimated at 3.5%. Florida Retirement increases are projected at 10%. Some operating supplies such as metal pipes and asphalt that have a commodities-based inflation factor will be individually evaluated and projected.



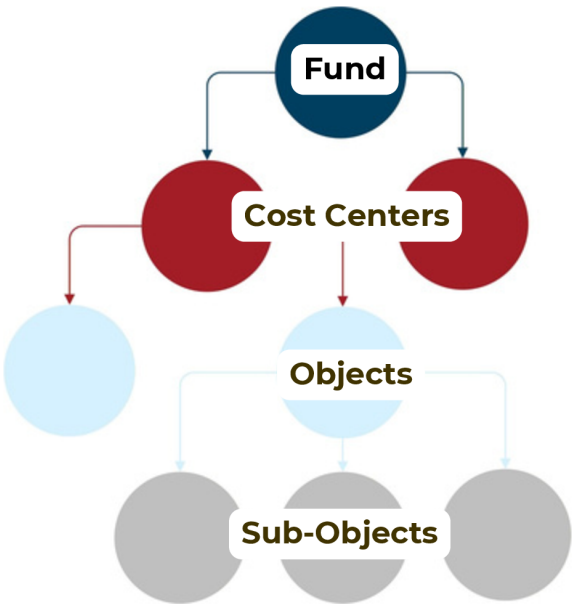
Fund Balance Requirement

In accordance with GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definition" Marion County has established a Fund Balance target of 20% of operational expenditures for the General Fund. In December of each year, the Finance Department performs a test to determine the appropriate reserve and compliance. This calculation is then used to set the unassigned Cash Carry Forward for the forthcoming budget. ***The calculated Fund Balance requirement for FY 2027 is $24,340,000 and is projected accordingly.***

ACCOUNTING STRUCTURE

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

Chart of Account Structure



A type of accounting entity for recording cash, financial resources, liabilities, and their uses for specific activities.
Ex: General Fund, Debt Service Fund, MSTU for Law Enforcement

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

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

The detailed distribution of expenditure uses and revenue sources to allow for more accurate projection and tracking of fiscal activities.
Ex: Salaries, Operating Supplies, Buildings

Fund Groups and Fund Types

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

BASIS OF ACCOUNTING

Basis of Budgeting

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

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

Major Funds

A Major Fund is any fund where expenditure appropriations comprised 10% or more of the Budget. Marion County has two funds that comprise **35.4%** of the Budget: The General Fund and Infrastructure Surtax Capital Projects Fund. While less than 10%, the following Funds are of importance to the Board of County Commissioners: Fine and Forfeiture Fund, County Transportation Maintenance Fund, MSTU for Law Enforcement Fund, Fire, Rescue and EMS Fund, Solid Waste Disposal Fund, Marion County Utility Fund and the Insurance Fund. Combined these nine funds constitute **79.7%** of the Adopted FY 2027 Budget:

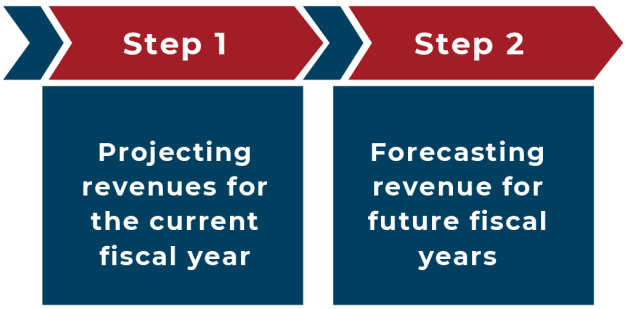
		FY 2025 Adopted Budget		FY 2026 Adopted Budget		FY 2027 Adopted Budget	
Major Fund	**Purpose**	**$ Amount**	**% of Total**	**$ Amount**	**% of Total**	**$ Amount**	**% of Total**
General Fund	Countywide goods and services provided for a public good	336,282,741	23.7	358,342,354	21.6	361,185,120	20.8
Infrastructure Surtax Capital Projects Fund	Accounting for 1 percent tax revenue and expenditures for roads and public safety capital projects	169,445,358	11.9	242,309,695	14.6	253,105,539	14.6
Marion County Utility Fund	Water and Wastewater services	150,363,421	10.6	163,226,316	9.8	154,034,492	8.9
MSTU for Law Enforcement Fund	Non-countywide law enforcement services	112,630,981	7.9	126,242,022	7.6	142,861,087	8.2
Fire, Rescue and EMS Fund	Non-countywide first responder and fire services	84,925,437	6.0	104,852,820	6.3	132,814,862	7.6
County Transportation Maintenance Fund	Operational cost for Transportation	73,809,626	5.2	82,206,938	5.0	116,243,020	6.7
Solid Waste Disposal Fund	Countywide solid waste disposal and recycling costs	66,086,828	4.7	86,162,189	5.2	104,037,457	6.0
Insurance Fund	Internal Service Fund for the management of Insurance and employee benefits	68,810,456	4.8	76,027,646	4.6	78,016,693	4.5
Fine and Forfeiture Fund	Fund criminal expenses, fees, and costs in a county	36,508,359	2.6	39,139,051	2.4	42,837,185	2.5

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

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

REVENUE PROJECTION PROCESS

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



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

Questions that are answered:

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

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

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

Forecasting Future Revenues

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

MAJOR REVENUE SOURCES

Ad Valorem Taxes

Property taxes are ad valorem taxes levied on the taxable value of real and tangible personal property in the County and are the largest source of tax revenue received. Estimated taxable property values for 2026, which were prepared by the Marion County Property Appraiser in accordance with the provisions of Section 200.065(8), were used in computing the millage rates and estimated revenue figures for all currently existing taxing entities. Any percentage increase in the taxes proposed over the rolled-back rate must be advertised in a display ad prior to the adoption of the budget. There are also statutory limits on the amount of ad valorem tax revenue that the County may levy. Upon receipt of final taxable values, we provide the Board with details of maximum millage levy calculations. A detailed report on the millage rates, assessed values and estimated tax receipts is located on page 68.



Non Ad Valorem Assessment Revenue

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

Communication Services Tax

The County receives a portion of taxes levied on communication services such as cable television and cell phone services. The estimated proceeds of Communication Services Tax as distributed from the State of Florida have been budgeted in the total amount of $2,421,456. An amount of $2,233,043 has been budgeted within the General Fund. The remaining $188,413 generated through a permit fee add-on rate has been appropriated in the County Transportation Maintenance Fund. The permit fee add-on rate is allowed in that the County opted to forgo the collection of permit fees in lieu of imposing this portion of the Communication Services Tax.

Major Revenue Summary

Major Revenue	FY 2026-27 Adopted Budget
Ad Valorem Taxes	338,071,351
Non Ad Valorem Assessment Revenue	108,801,989
Communication Services Tax	2,421,456
County Revenue Sharing	15,056,818
Local Government Half-Cent Sales Tax	34,115,938
Total ($)	**498,467,552**

County Revenue Sharing

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

Local Government Half-Cent Sales Tax

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

MAJOR REVENUE SOURCES

Medicaid Managed Care

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

911 Emergency Telephone Fees

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

Medical Examiner

The costs of the 5th District Medical Examiner's Office and the 24th District Medical Examiner's Office incurred through the Marion County budget are offset by reimbursements from Marion County and the other Counties in the District in the estimated amount of $7,359,726. The total Medical Examiner budget of $10,965,710 are offset by the above stated reimbursement such that costs are shared on a pro-rata population basis that also provides for an administrative cost reimbursement for Marion County. Costs are also offset by fees estimated at $1,040,000.

Ambulance Fees

Ambulance fees are charges assessed for the use of ambulance services provided by emergency medical service (EMS) providers or ambulance companies. These fees are typically billed to individuals, insurance companies, or government programs and are intended to cover the costs associated with responding to and transporting patients in need of emergency medical care. The County's Emergency Medical Services total fees are estimated to be $48,400,718, which is comprised of $39,255,800 in ambulance fees as well as $389,000 in ambulance fees related to special events. Ambulance supplemental revenue is $8,755,918, which nets $3,280,214 to the General Fund after payment to AHCA of $5,475,704.

Tax Collector Fees

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

Major Revenue Summary

Major Revenue	FY 2026-27 Adopted Budget
Medicaid Managed Care	83,371,047
911 Emergency Telephone Fees	2,401,000
Medical Examiner	10,965,710
Ambulance Fees	48,400,718
Tax Collector Fees	9,214,000
Facilities Fees	866,667
Tourist Development Tax	6,764,296
Building Permits and Other	9,493,600
Fleet Management	8,250,483
Total ($)	**179,727,521**

Facilities Fees

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

Tourist Development Tax

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

Building Permits and Other Building Safety Revenue

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

Fleet Management

Fees are charged as an offset to the costs incurred by the County's Fleet Management Cost Center. Fees for the provision of vehicle maintenance are charged to user cost centers funded outside of the General Fund and fuel costs are charged to all County user cost centers. Estimated Vehicle Maintenance reimbursements are $3,784,400 and estimated Fuel reimbursements are $4,466,083.

MAJOR REVENUE SOURCES

Constitutional Fuel Tax

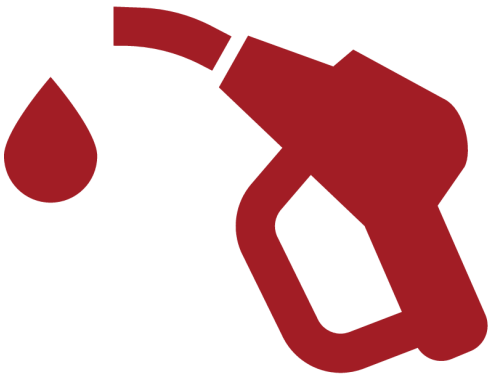
The estimated proceeds of the 80% portion of the Constitutional Fuel Tax have been budgeted in the amount of $4,215,360. Proceeds of this revenue are appropriated for road construction. The estimated proceeds of the 20% portion of the Constitutional Fuel Tax have been budgeted in the amount of $1,053,840. Expenditure of these proceeds has been appropriated for the cost of road materials and supplies for use in the operations of the County Road & Bridge Cost Center. Upon receipt of official revenue estimates from the State, it may be necessary to modify the budgeted amount for both of these revenues.

Local Option Fuel Tax (6 Cents)

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

Local Option Fuel Tax (second 5 Cents)

The estimated proceeds of the 2nd Local Option Fuel Tax-5 Cents have been budgeted in the amount of $6,781,751. This amount represents Marion County's current share of total tax receipts. Upon receipt of official revenue estimates from the State, it may be necessary to modify the budgeted amount for this revenue. A portion of these revenues, in the amount of $4,122,762 provides funding for debt service payments related to the County's Transportation Improvement Bonds. The remaining $2,658,989 along with any unexpended balance from the current fiscal year is appropriated for Transportation Improvements.



Major Revenue Summary

Major Revenue	FY 2026-27 Adopted Budget
Constitutional Fuel Tax	5,269,200
Local Option Fuel Tax (6 Cents)	10,677,571
Local Option Fuel Tax (second 5 Cents)	6,781,751
County Fuel Tax	2,311,835
County One Cent Voted Gas Tax	2,556,145
Impact Fees	6,555,789
Total ($)	**34,152,291**

County Fuel Tax

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

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

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

Impact Fees

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

MAJOR REVENUE SOURCES

Recording Fees

Fees charged upon recording of documents in the Office of the Clerk of Court and Comptroller have been included in the presented budget. These funds are distributed between the County's General Fund and Fine & Forfeiture Fund and have been appropriated for court-related technology costs. Appropriation of these funds is within the limited purposes set forth in Florida Statutes. This revenue source is a result of enacting legislation related to revisions to Article V of the Florida Constitution.

Court Costs – Crime Prevention

A total of $144,000 of estimated Court Costs are included in the budget of the Fine & Forfeiture Crime Prevention Fund. This revenue is separately accounted for pursuant to Florida Statutes section 775.083 for expenditure as follows, "The County, in consultation with the sheriff, must expend such funds for crime prevention programs in the county, including safe neighborhood programs under ss. 163.501-163.523." The Fund also includes $23,000 of estimated ankle bracelet monitoring fees.

Additional Court Cost Fees

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

Alcohol and Drug Abuse Trust Fund

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

School Resource Officers

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

Major Revenue Summary

Major Revenue	FY 2026-27 Adopted Budget
Recording Fees	1,028,000
Court Costs - Crime Prevention	167,000
Additional Court Cost Fees	432,000
Alcohol and Drug Abuse Trust Fund	26,000
School Resource Officers	3,918,993
Water and Sewer Service	45,136,200
Solid Waste Disposal Program Fees	6,665,000
Total ($)	**57,373,193**

Water and Sewer Service

Water and sewer service revenues refer to the income generated by a utility or local government from providing water and sewer services to residential, commercial, and industrial customers. These revenues are typically derived from charges and fees assessed to consumers for the delivery of clean water for consumption and wastewater (sewage) treatment and disposal. The estimated Water and Sewer Service revenues of $40,661,200 are included within the budget of the Marion County Utilities Fund. Also included are estimated water and sewer connection fees in the amount of $4,475,000. Expenditure of connection fees is limited to capital costs associated with increasing the capacity of the Water and Sewer system.

Solid Waste Disposal Program Fees

Solid waste disposal revenues refer to the income generated by a municipality, waste management company, or other entity involved in the collection, transportation, and disposal of solid waste, such as garbage, trash, and non-hazardous solid waste materials. These revenues are typically generated from fees charged to individuals, businesses, and institutions for the pickup and disposal of their solid waste. An estimated $6,000,000 is included within the budget as proceeds from waste disposal fees (tipping charges) levied upon the waste tonnage for the various classes of solid waste. An estimated $665,000 is included as proceeds of Recycling Fees.



MAJOR REVENUE SOURCES

Infrastructure Sales Tax

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

In November 2024, the citizens of Marion County approved the extension of the Sales Tax for 20 years. This commitment will allow the county to forecast and commit to significant road and public safety needs. The Fiscal Year 2026-27 revenue is estimated at $69,783,996 (95%) and is anticipated to grow by 2% per year. Additionally, all interest earned while projects are in design or under construction is retained within the fund.

Balances Forward

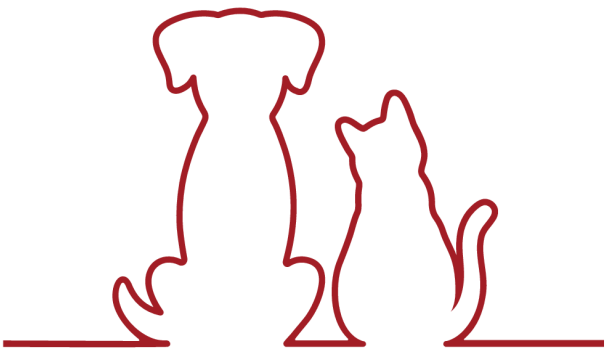
“Balances Forward" typically refers to revenues or income that are carried over from a previous period or fiscal year. In accounting and financial contexts, this term is often used to describe funds or revenue that were received but not fully utilized or recognized in the period they were initially received, and they are carried forward into subsequent periods. These amounts are defined as the amounts expected to be remaining at the end of the previous 2025-26 fiscal year. These amounts are generally used to fund the various 2026-27 fiscal year budgets until receipt of Ad Valorem Tax and non-Ad Valorem per parcel assessment revenues, which normally occurs late in the first quarter of the fiscal year. The total budgeted balances forward for FY 2026-27 is $682,378,235.

Animal Center Cost Recovery

Pursuant to agreements with the Municipalities of Marion County, the budget includes $360,331 for Animal Control Officer services as calculated by an independent consultant for Animal Control Services. The Municipalities were phased in over three years. The City of Ocala agreement limits their cost recovery to 10%. The agreements with Belleview, Dunnellon, McIntosh and Reddick limited their cost recovery to 50% in fiscal year 2021-22, 75% in fiscal year 2022-23 and 100% beginning in fiscal year 2023-24. Additionally, the City of Ocala agreement includes a provision to provide enhanced Animal Control services of two dedicated Animal Control Officers to the Municipality, the costs of which are to be reimbursed based on actual expenses.

Animal Center Cost Recovery
Adopted FY 2026 to Adopted FY 2027

Municipality	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Increase (Decrease)
McIntosh	2,945	3,122	177
Belleview	36,504	39,380	2,876
Dunnellon	12,615	13,527	912
Reddick	2,983	3,202	219
Ocala	276,235	301,100	24,865
Total ($)	**331,282**	**360,331**	**29,049**
Ocala – Enhanced*	164,155	164,155	0



FUND BALANCE

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

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



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

The net change in fund balance is shown in the tables on the next two pages with notes of explanation. Notable Fund Balance changes from FY 26 to FY 27 include the following:

General Fund

There is a reduction in fund balance as the utilization of fund balance for capital projects is anticipated. The reduction of fund balance for the General Fund represents the anticipated completion of several multi-year capital construction projects for the Animal Center, Library System, Parks, Courthouse and Jail.

County Transportation Maintenance Fund

The decrease in fund balance is due to decreased gas receipt revenue and recurring expenditures that exceed resources in FY 2025-26. The FY 2026-27 budget addresses the structural imbalance of sources and uses. The adopted fund balance is adequate for cash flow needs.

Solid Waste Disposal Fund

The reduction is the utilization of non-recurring fund balance for capital projects in FY 2026-27. The increased special assessment shall provide adequately for operations such that fund balance is anticipated to increase over the next 3 years. The special assessment for Solid Waste increased in FY 2025-26 from $87 to $215 per residential unit based on a 10 year operational study. The initial years will generate excess revenue that is earmarked for expansion of the County ownerd landfil at Baseline.

Insurance Fund

The decrease in fund balance is due to the expenditure of excess funds for the development of an Employee Health Center as well as significant losses for self insured claims related to property and vehicles in FY 2025-26.

FY 26 ESTIMATED ENDING FUND BALANCE

Description	Beginning Fund Balance	Revenues and Sources	Expend/Uses	Ending Fund Balance	Change	Percent Change
General Fund						
General Fund [1]	111,158,135	266,791,882	296,311,809	81,638,208	(29,519,927)	-26.6%
Subtotal	**111,158,135**	**266,791,882**	**296,311,809**	**81,638,208**	**(29,519,927)**	**-26.6%**
Special Revenue Funds						
Fine and Forfeiture Fund	8,029,216	33,087,766	32,966,139	8,150,843	121,627	1.5%
Crime Prevention Fund	1,317,042	218,200	347,342	1,187,900	(129,142)	-9.8%
County Transportation Maintenance Fund [1]	23,065,819	25,008,258	30,402,500	17,671,577	(5,394,242)	-23.4%
80% Gas Tax Construction Fund [2]	11,213,451	4,627,210	6,725,129	9,115,532	(2,097,919)	-18.7%
20% Gas Tax Construction Fund [2]	3,903,868	1,151,970	3,606,344	1,449,494	(2,454,374)	-62.9%
2nd Local Option Fuel Tax Fund [2]	10,521,750	3,115,403	4,930,660	8,706,493	(1,815,257)	-17.3%
Sidewalk Construction Fund [2]	945,078	160,820	278,959	826,939	(118,139)	-12.5%
Marion County Airport Fund [2]	483,433	5,111,089	5,194,003	400,519	(82,914)	-17.2%
Marion County Health Unit Trust Fund [4]	1,334,439	3,761,678	3,171,946	1,924,171	589,732	44.2%
Local Provider Participation Fund [6]	817,259	83,493,707	83,371,047	939,919	122,660	15.0%
Opioid County Settlement Fund	1,406,222	607,575	654,027	1,359,770	(46,452)	-3.3%
Opioid Regional Settlement Fund [7]	2,673,979	1,825,645	463,771	4,035,853	1,361,874	50.9%
Alcohol and Drug Abuse Trust Fund [6]	78,598	28,700	20,000	87,298	8,700	11.1%
Criminal Justice Court Costs Fund [5]	806,927	466,700	611,102	662,525	(144,402)	-17.9%
Law Enforcement Trust Fund	869,584	185,508	244,500	810,592	(58,992)	-6.8%
Sheriffs Educational Fund	1,197,487	130,400	100,000	1,227,887	30,400	2.5%
Federal Equitable Sharing Fund [6]	324,112	39,844	-	363,956	39,844	12.3%
911 Management Fund [4]	6,141,545	3,311,400	2,619,130	6,833,815	692,270	11.3%
Tourist Development Tax	7,616,864	6,126,598	5,724,759	8,018,703	401,839	5.3%
Parks and Recreation Fees Fund	2,732,056	3,336,594	3,467,499	2,601,151	(130,905)	-4.8%
Medical Examiner Fund	2,411,945	8,263,509	8,183,760	2,491,694	79,749	3.3%
MSTU for Law Enforcement [8]	21,119,968	111,032,658	108,295,311	23,857,315	2,737,347	13.0%
Fire Rescue and EMS Fund [8]	22,789,757	93,620,405	78,588,410	37,821,752	15,031,995	66.0%
Stormwater Program [5]	14,735,067	4,918,733	6,755,135	12,898,665	(1,836,402)	-12.5%
Building Safety Fund	16,602,106	9,733,636	10,956,231	15,379,511	(1,222,595)	-7.4%
Local Housing Assistance Trust Fund [5]	6,561,678	3,812,966	10,117,613	257,031	(6,304,647)	-96.1%
American Rescue Plan Local Fiscal Recovery Fund [5]	9,185,512	21,645,561	23,461,941	7,369,132	(1,816,380)	-19.8%
American Rescue Plan Emergency Rental 2 Fund [5]	402,539	34,995	437,534	-	(402,539)	-100.0%
American Rescue Plan HOME Fund	-	150,000	150,000	-	-	N/A
American Rescue Plan LATCF Fund [4][6]	213,173	191,004	115,242	288,935	75,762	35.5%
Silver Springs Community Redevelopment Area Trust Fund [4]	892,677	530,067	252,210	1,170,534	277,857	31.1%
Impact Fees Funds [5]	53,467,762	9,414,239	14,918,338	47,963,663	(5,504,099)	-10.3%
RLE Comm Res Facility MSTU [4]	372,620	249,164	139,318	482,466	109,846	29.5%
Marion Oaks MSTU [4]	1,326,227	2,275,227	1,389,582	2,211,872	885,645	66.8%
Marion Oaks MSTU for General Services	1,665,849	1,479,873	1,625,971	1,519,751	(146,098)	-8.8%
Silver Springs Shores Special Tax District [4]	876,460	1,363,272	1,108,701	1,131,031	254,571	29.0%
Hills of Ocala MSTU for Recreation [5]	109,927	81,287	128,973	62,241	(47,686)	-43.4%
Road Improvement and Maintenance Municipal Service Units	12,572,459	4,743,590	5,013,282	12,302,767	(269,692)	-2.1%
General Municipal Service Units	643,516	96,100	74,269	665,347	21,831	3.4%
Street Lighting Municipal Service Units	227,670	126,893	127,254	227,309	(361)	-0.2%
Subtotal	**251,655,641**	**449,558,244**	**456,737,932**	**244,475,953**	**(7,179,688)**	**-2.9%**

FY 26 ESTIMATED ENDING FUND BALANCE

Description		Beginning Fund Balance	Revenues and Sources	Expend/Uses	Ending Fund Balance	Change	Percent Change
Debt Service Funds [3]							
Public Improvement Transportation Debt Service		4,438,897	3,923,721	5,559,361	2,803,257	(1,635,640)	N/A
Series 2014A Debt Service Fund		67,931	-	67,931	-	(67,931)	N/A
Series 2015A Debt Service Fund		24,814	-	24,814	-	(24,814)	N/A
Series 2016A Debt Service Fund		39,092	-	39,092	-	(39,092)	N/A
Series 2017A Debt Service Fund		46,229	140,128	186,357	-	(46,229)	N/A
Series 2019A Debt Service Fund		21,387	79,118	100,505	-	(21,387)	N/A
Series 2021A Debt Service Fund		49,064	186,364	235,428	-	(49,064)	N/A
Series 2022A Debt Service Fund		17,980	40,724	58,704	-	(17,980)	N/A
Series 2024A Debt Service Fund		45,601	105,259	150,860	-	(45,601)	N/A
Series 2024B Debt Service Fund		97,626	189,951	287,577	-	(97,626)	N/A
Series 2025A Debt Service Fund		-	217,021	217,021	-	-	N/A
	Subtotal	**4,848,621**	**4,882,286**	**6,927,650**	**2,803,257**	**(2,045,364)**	**-42.2%**
Capital Project Funds							
Parks Capital Project Fund [2]		20,456	3,000	23,456	-	(20,456)	N/A
Public Improvement Transportation Capital Projects Fund		652,832	24,000	24,060	652,772	(60)	N/A
Infrastructure Surtax Capital Projects		168,897,472	75,902,800	66,281,739	178,518,533	9,621,061	N/A
Series 2024A Capital Projects Fund		106,740	2,905	-	109,645	2,905	N/A
Series 2024B Capital Projects Fund [2]		443,050	13,125	456,175	-	(443,050)	N/A
Series 2025A Capital Projects Fund [2]		188,501	3,046	191,547	-	(188,501)	N/A
Series 2026A Capital Projects Fund [2]		26,591	55,182	81,773	-	(26,591)	N/A
	Subtotal	**170,335,642**	**76,004,058**	**67,058,750**	**179,280,950**	**8,945,308**	**5.3%**
Enterprise Funds							
Solid Waste Disposal Fund [1]		47,487,761	45,843,112	34,067,655	59,263,218	11,775,457	24.8%
Marion County Utility Fund		101,942,522	72,673,297	71,850,531	102,765,288	822,766	0.8%
	Subtotal	**149,430,283**	**118,516,409**	**105,918,186**	**162,028,506**	**12,598,223**	**8.4%**
Internal Service Funds							
Insurance Fund [1]		19,583,843	62,559,466	69,991,948	12,151,361	(7,432,482)	-38.0%
	Subtotal	**19,583,843**	**62,559,466**	**69,991,948**	**12,151,361**	**(7,432,482)**	**-38.0%**
	Total	**707,012,165**	**978,312,345**	**1,002,946,275**	**682,378,235**	**(24,633,930)**	**-3.5%**

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

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

PERSONNEL

The Personnel Services budget comprises **28.3%** of the total County Budget. This includes the wages, and the employer paid benefit contributions to FICA, Medicare, the Florida Retirement System, health insurance, life insurance, disability and worker's compensation. The following pages highlight the distribution of Full Time Equivalents (FTEs) and benefits decisions as they impacted the FY 2026-27 budget.

FTE by Organization Unit

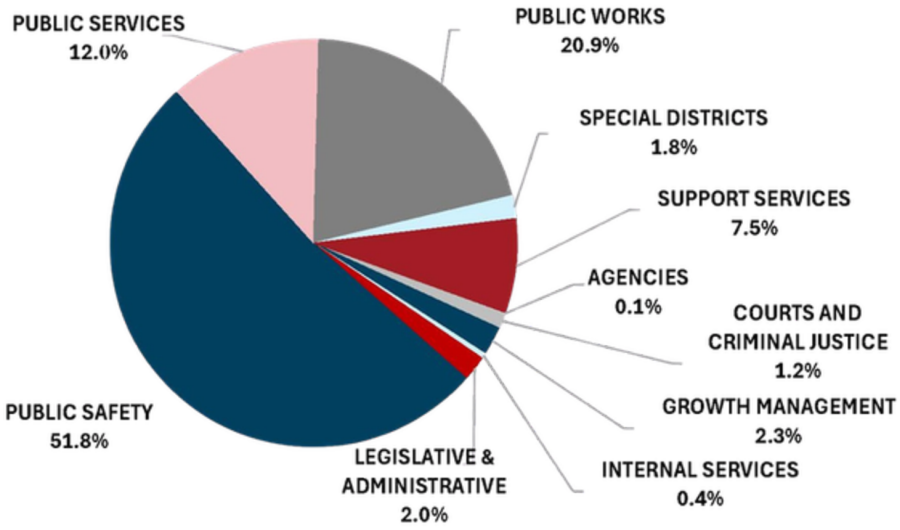
FY 27 Adopted

Organization Unit	FTE Total
Agencies	2.00
Courts and Criminal Justice	24.00
Growth Management	47.00
Internal Services	8.50
Legislative and Management	41.22
Public Safety	1,066.60
Public Services	248.49
Public Works	429.46
Special Districts	37.57
Support Services	154.00
Total	**2,058.84**

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

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

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



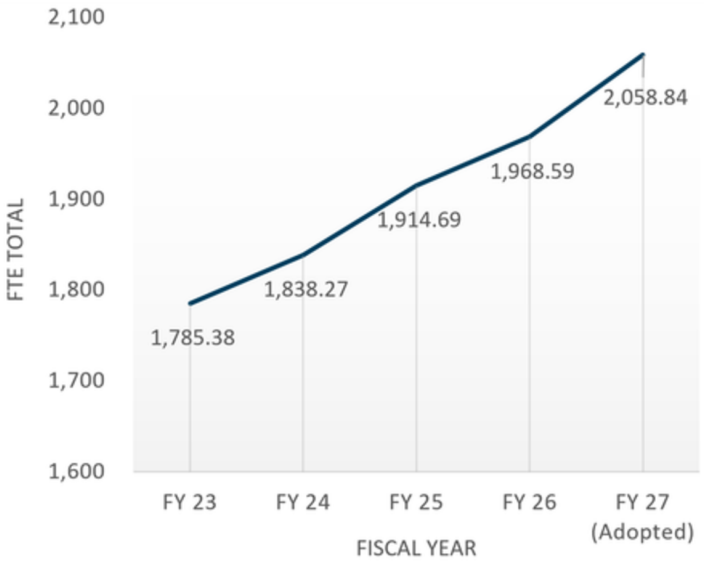
FTE History

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

5 - Year FTE History

Fiscal Year	FTE Total
2022-23	1,785.38
2023-24	1,838.27
2024-25	1,914.69
2025-26	1,968.59
2026-27	2,058.84

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



Position Change Summary

As presented, the FY 2026-27 budget provided funding for a total of **91 new positions, 2 deleted positions, 0.25 FTE increases, 21 position reclassifications, 3 position title changes, 60 salary adjustments, and 2 position allocation changes.** Located with the budget priorities of each division is a detailed explanation of the requested position changes. The cost center changes are summarized as follows:

Position Changes
FY 2026-27

Fund	Cost Center	New Positions	Deleted Positions	FTE Changes	Reclassified Positions	Title Changes	Salary Adj Positions	Allocation Changes	Net Cost with Benefits
General Fund									
	Animal Services	1.00					17.00		75,690
	Code Enforcement						13.00		29,220
	Community Services	1.00	(1.00)		6.00	1.00		(0.50)	(60,063)
	Cooperative Extension Service						1.00		1,394
	Emergency Medical Services	40.00			1.00				1,707,334
	Facilities Management				2.00				8,916
	Fleet Management	2.00					1.00		153,976
	Other Recreation Programs							(1.00)	(67,426)
	Parks and Recreation			0.25				1.00	80,628
	Planning and Zoning						7.00	0.50	61,174
	Procurement Serivces				8.00				47,799
	Property Engineering Services						1.00		6,093
	Public Safety Communications						1.00		29,748
	Veterans Service Office				1.00				1,929
	Subtotal - General Fund	**44.00**	**(1.00)**	**0.25**	**18.00**	**1.00**	**41.00**	**-**	**$2,076,412**
Transportation Maintenance Fund			(1.00)				7.00		(21,906)
TMF Transportation Planning Org									
	TPO Federal Highway Admin						0.97		30,159
	TPO Transp Disadvantaged						0.03		933
911 Management Fund							5.00		17,563
Tourist Development Tax					1.00				5,459
Fire Rescue and EMS Fund		41.00			1.00		2.00		2,284,688
Building Safety Fund		2.00			1.00	2.00			194,952
Solid Waste Disposal Fund									
	Solid Waste Collection						4.00		5,950
Marion County Utility Fund									
	Utilities Management	3.00							202,741
	Utilities Wastewater System	1.00							95,304
	Total	**91.00**	**(2.00)**	**0.25**	**21.00**	**3.00**	**60.00**	**-**	**$4,892,255**

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

Salaries and Benefits

The presented budget includes a **3%** adjustment for Board direction on COLA or Merit increases to Regular Salaries and Wages and associated benefits for regular employees of the Board of County Commissioners. Salary adjustments for the Board of County Commissioners employee members of the Fire Rescue Union are pursuant to the terms of the collective bargaining agreement.

In addition to gross salary, the Board pays for the following benefits: cost of employees' participation in the Florida Retirement System, the employers matching portion of Social Security contributions, LTD, ADD, Life, Health Insurance and Worker's Compensation. The retirement contribution rates utilized in the presented 2026-27 budget are those rates in effect beginning July 1, 2026. In addition to the above employer contribution rates, employees are required to contribute 3% of their gross salary for participation in the Florida Retirement System. Worker's Compensation rates fluctuate annually based on class claims history. There are no changes for Social Security, LTD, ADD, and Life from the previous fiscal year.

The table below summarizes the rate difference between the Adopted FY 2026 and Adopted FY 2027 Retirement rates, Health Insurance rates, and Worker's Compensation benefits.

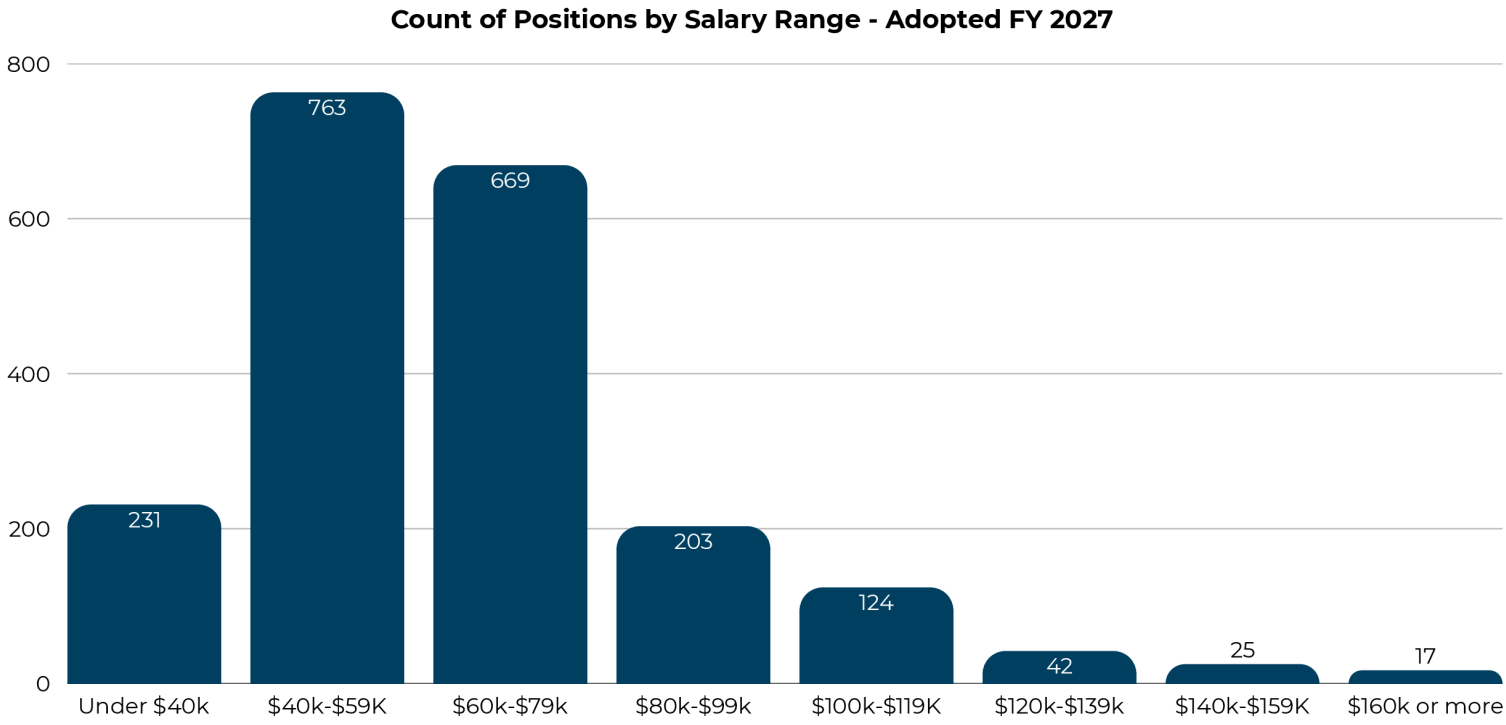
Employee Benefit Changes
Adopted FY 2026 to Adopted FY 2027

Benefit	Adopted FY 2026	Adopted FY 2027	Increase(Decrease)
Retirement (%)			
Regular Employees	14.03	13.59	(0.44)
Special Risk (Public Safety)	35.19	37.74	2.55
Elected Officers	54.57	55.00	0.43
Senior Management	33.24	32.60	(0.64)
Drop	22.02	22.12	0.10
Health Insurance ($)	12,792	14,664	1,872
Worker's Compensation (%)			
ST/RD Const Pave/Repave & D	3.88	3.87	(0.01)
ST/RD Main/Beau & D	6.81	7.15	0.34
Taxicab Co All Oth D	3.86	3.96	0.10
Aviation All Oth & D	2.72	2.68	(0.04)
Waterworks OP &D	1.88	1.79	(0.09)
Sewerage Disp Plant	1.74	1.72	(0.02)
Garbage Wks Reduce Incinerate	2.81	3.19	0.38
Firefighter & D	3.57	3.76	0.19
Ambulance, EMS & D	2.83	3.02	0.19
Auto Serv/Rep Center & D	1.64	1.67	0.03
Clerical Off NOC	0.12	0.12	0.00
Attorney All & C/Mess/D	0.09	0.09	0.00
Hospital Veterinary & D	1.08	1.06	(0.02)
Physician & C	0.23	0.24	0.01
Bld Op Own/Lessee	2.64	2.60	(0.04)
Park NOC All & D	2.71	2.67	(0.04)
Munic/Town/County/State NOC	1.95	1.89	(0.06)

Count of Positions by Salary Range

The salary distribution of County positions reflects a workforce concentrated primarily within the middle salary ranges. Approximately 69% of positions have base salaries between $40,000 and $79,999. The largest concentration is within the $40,000–$59,999 range, which includes 763 positions, or 36.79% of the total workforce, followed by the $60,000–$79,999 range with 669 positions, or 32.26%.

Positions with base salaries below $40,000 account for 11.14% of the workforce, while approximately 20% have base salaries of $80,000 or more. As salary levels increase, the number of positions generally decreases, with less than 5% of all positions having base salaries of $120,000 or more. This distribution provides an overview of the County's position structure by base salary range for Adopted FY 2027.



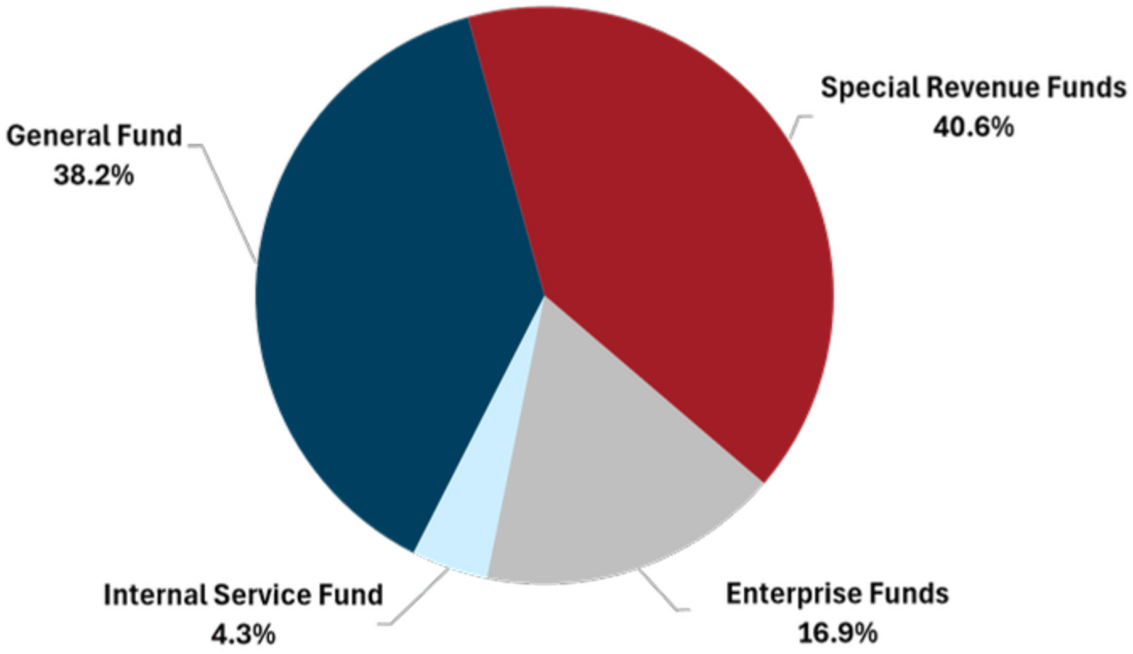
Count of Positions by Salary Range
Adopted FY 2027

Base Salary Range	# of Positions	% by Range	% Cumulative
Under $40k	231	11.14	11.14
$40k-$59k	763	36.79	47.93
$60k-$79k	669	32.26	80.18
$80k-$99k	203	9.79	89.97
$100k-$119K	124	5.98	95.95
$120k-$139k	42	2.03	97.97
$140k-$159K	25	1.21	99.18
$160k or more	17	0.82	100.00

OPERATING

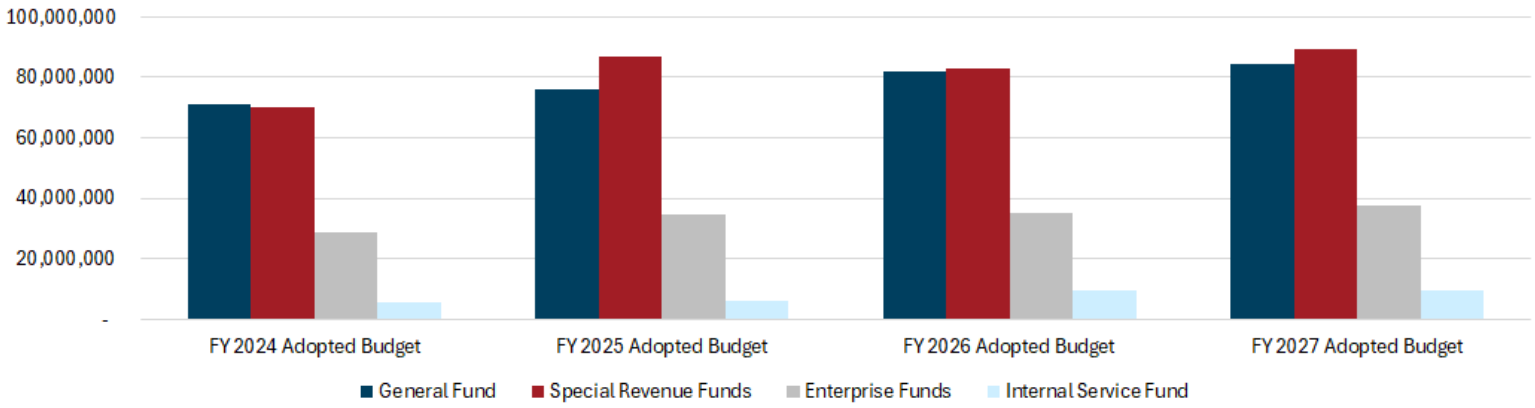
The Operating Budget comprises **12.7%** of the total County Budget. Operating expenses include the routine operational costs such as professional services, utilities, fuel, training, office supplies, and insurance premiums.

Operating Budget by Fund Category



Operating Budget History by Fund Category

	FY 24 Adopted		FY 25 Adopted		FY 26 Adopted		FY 27 Adopted	
Fund Category	**$ amount**	**% increase**	**$ amount**	**% increase**	**$ amount**	**% increase**	**$ amount**	**% increase**
General Fund	71,231,104	20.8	75,922,185	6.6	81,444,086	7.3	84,289,476	3.5
Special Revenue Funds	69,935,460	-1.1	86,676,629	23.9	90,455,685	4.4	89,429,934	(1.1)
Enterprise Funds	28,759,480	10.7	34,543,049	20.1	34,963,290	1.2	37,375,536	6.9
Internal Service Fund	5,596,997	27.3	6,248,371	11.6	9,538,157	52.7	9,446,296	(1.0)



CAPITAL

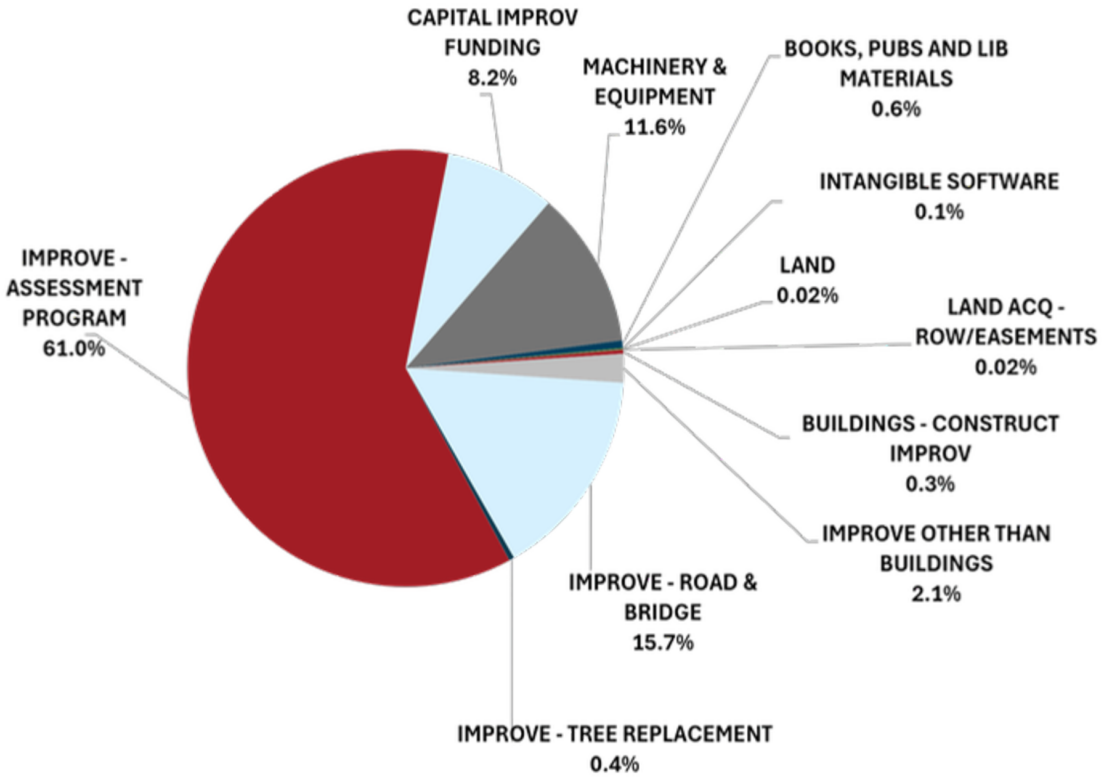
Capital expenditures represent **17.4%** of the County budget. As capital projects are frequently multi-year, it is important to know that the sources of funds may have been accumulated over multi fiscal years. The line-item budget identifies these elements on the capital detail pages as "CF" (carryforward). Additionally, capital expenditures fall into three distinct categories: operating capital, capital improvement projects and transportation improvement projects. Operating capital are items that are machinery and equipment or improvements with an anticipated cost between 50,000 and $250,000. These items are typically vehicles and minor building or infrastructure improvements, are included in the Division's Cost Center and are considered recurring expenditures. Capital Improvement projects are improvements estimated at $250,000 or greater and all items funded by the 1% Infrastructure Surtax Fund. Finally, the Transportation Improvement Program identifies all road and bridge improvements that are not funded by the Infrastructure Surtax. A high level summary of these programs is provided on the following pages.

OPERATING CAPITAL

Capital expenditures refer to significant investments made in acquiring, upgrading, or maintaining long-term assets and infrastructure that are essential for the county's operations, services, and development. These expenditures typically involve substantial financial outlays and are aimed at enhancing the county's ability to provide essential services, improve its overall functionality, and promote sustainable growth over an extended period. Operating Capital Expenses are recurring uses under $250,000 for building, improvements and all machinery and equipment excluding infrastructure surtax. This does not include the Transportation Improvement Plan (TIP).

Operating Capital	
Sources	**FY 27 Adopted**
Operating	114,867,352
Total ($)	**114,867,352**
Uses	**FY 27 Adopted**
Land	25,000
Land Acquisition - ROW/Easements	25,000
Buildings - Construct Improv	335,000
Improvements Other than Buildings	2,439,617
Improvements - Road & Bridge	17,989,658
Improvements - Tree Replacement	437,967
Improvements - Assessment Program	70,106,145
Capital Improvement Funding	9,445,818
Machinery & Equipment	13,327,397
Books, Publications and Library Materials	635,750
Intangible Software	100,000
Total ($)	**114,867,352**

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



TRANSPORTATION IMPROVEMENT PROGRAM

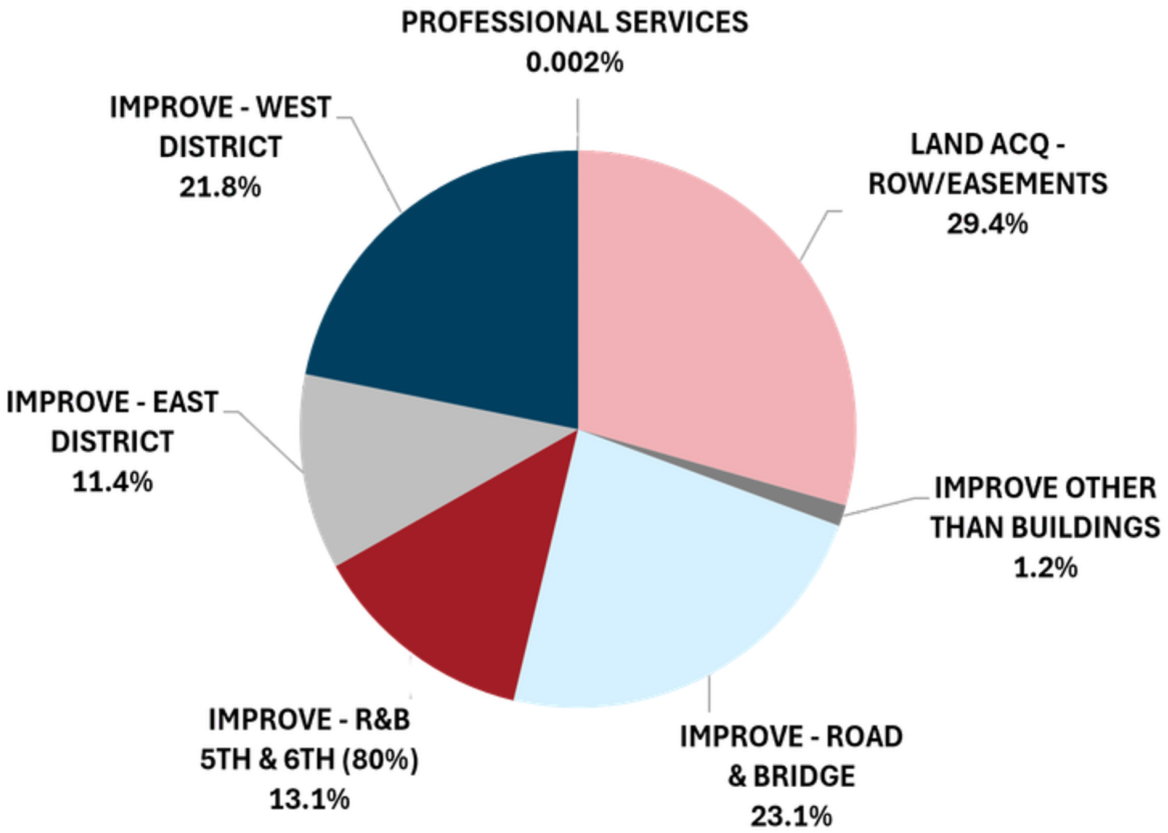
The Marion County Transportation Improvement Program (TIP) lists the anticipated projects throughout Marion County for the next five years. Types of projects are Capacity, Rehabilitation, Intersections and other miscellaneous maintenance such as guardrail, sidewalks, striping, etc. Activities undertaken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

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

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

TIP Program	
Sources	**FY 27 Adopted**
Fuel Taxes	6,692,876
Impact Fees	6,228,000
Sidewalk Fees	121,000
Re-appropriations	71,691,895
Total ($)	**84,733,771**
Uses	**FY 27 Adopted**
Professional Services	1,916
Land Acquisition - ROW/Easements	24,916,476
Improvements Other than Buildings	1,038,505
Improvements - Road & Bridge	19,569,151
Improvements - Road & Bridge 5th & 6th (80%)	11,097,844
Improvements - East District	9,619,290
Improvements - West District	18,409,589
Total ($)	**84,733,771**

*Does not include Future Capital in the above calculations.



THE CAPITAL IMPROVEMENT PROGRAM (CIP) PROCESS

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

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

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

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

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

Project Approval - Project Scheduling - Project Construction

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

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

Project Construction (3 months - 2+ years)

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

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

Significant nonrecurring capital expenditures are described in both the Adopted Line Item Budget FY 2026-27 and the Adopted Capital Improvement Program 2026/27 - 2030/31.

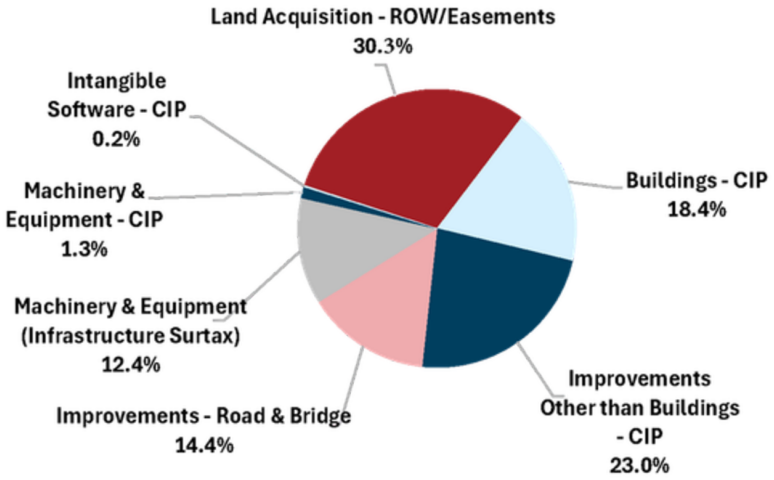
CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program (CIP) offers a comprehensive overview of the financial landscape for the program year spanning 2026-27 to 2030-31. A Capital Improvement Project is any combination of Land, Buildings, or Site Improvements that will be required to accommodate a specific need of the County during the next five or more years. Projects should identify the costs for Land, Buildings (including Improvements to existing structures), improvements other than buildings, and related equipment. Only projects having a total estimated cost in excess of $250,000 are to be considered for inclusion in the Capital Improvement Program. This also includes machinery and equipment that is part of new construction or funded by infrastructure surtax.

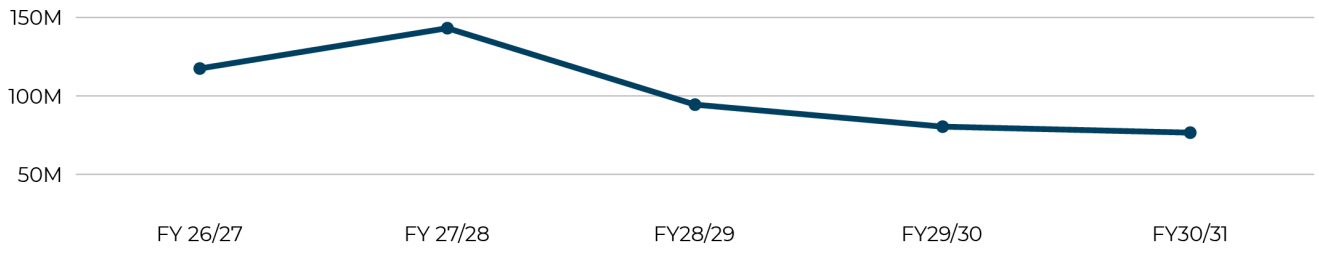
The Capital Improvement Program can be found at the following link:

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

CIP Program	
Sources	FY 27 Adopted
Operating	113,507,065
Grants	3,960,000
Total ($)	**117,467,065**
Uses	FY 27 Adopted
Land Acquisition - ROW/Easements	35,659,173
Buildings - CIP	21,607,486
Improvements Other than Buildings - CIP	26,991,496
Improvements - Road & Bridge	16,938,827
Machinery & Equipment (Infrastructure Surtax)	14,546,874
Machinery & Equipment - CIP	1,523,109
Intangible Software - CIP	200,100
Total ($)	**117,467,065**



CIP Program Totals ($)				
FY 26/27	FY 27/28	FY 28/29	FY 29/30	FY 30/31
117,467,065	143,186,335	94,435,349	80,402,632	76,572,827

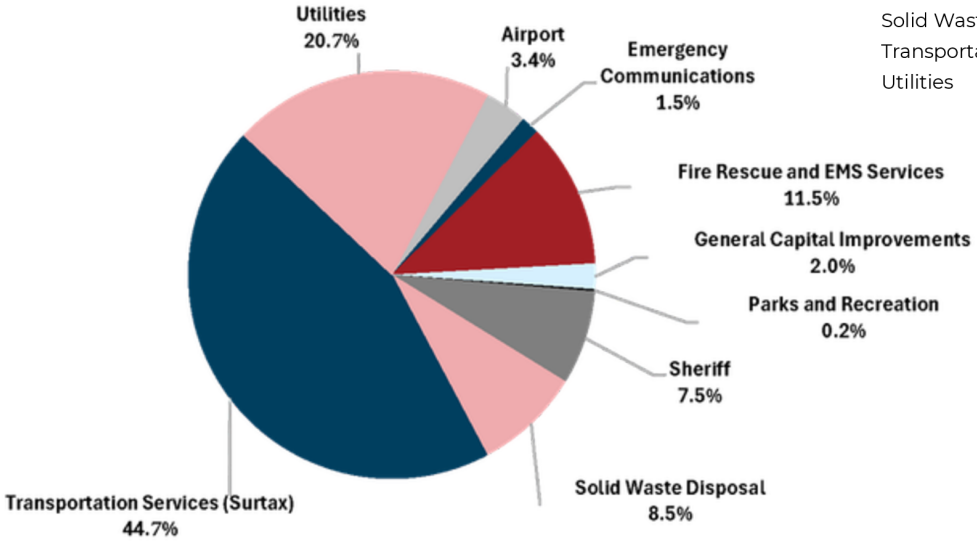


The 1 percent sales tax dedicated to roads and public safety capital, originally established by the November 2016 voter referendum, was successfully extended beyond its scheduled expiration on December 31, 2024. The anticipated revenue through this extension has been incorporated into the FY 27 Budget and Capital Improvement Program, ensuring continued investment in Marion County's infrastructure and public safety initiatives. With the approval of the Infrastructure Surtax, the Budget and Capital Improvement Program have been amended to reflect the sustained funding, supporting ongoing and future projects that benefit the community.

CIP CATEGORIES

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

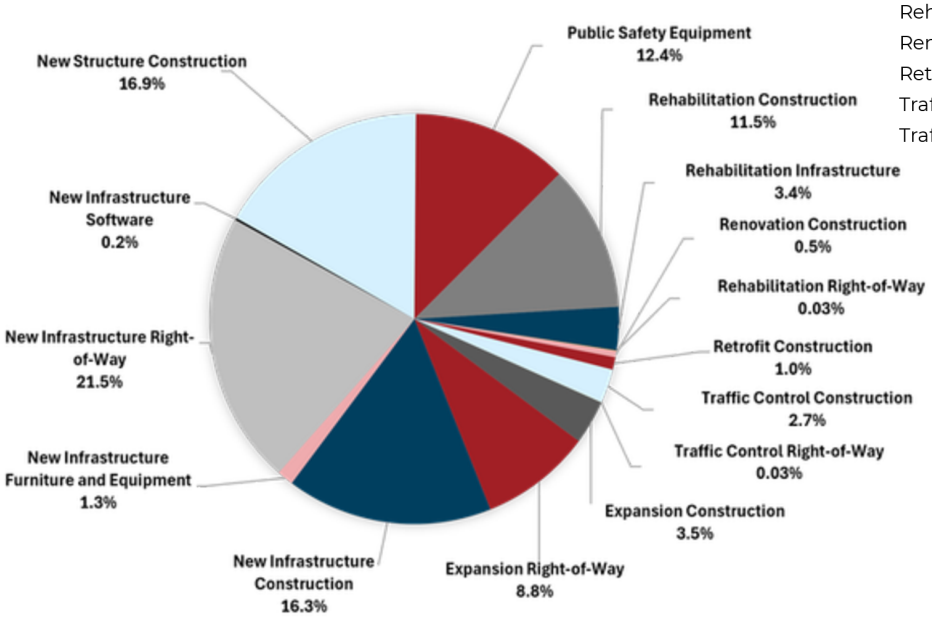
Expenditure Category	FY 27 Adopted
Airport	4,000,000
Emergency Communications	1,723,209
Fire Rescue and EMS Services	13,477,000
General Capital Improvements	2,370,486
Parks and Recreation	200,000
Sheriff	8,773,374
Solid Waste Disposal	9,939,996
Transportation Services (Surtax)	52,598,000
Utilities	24,385,000
Total ($)	**117,467,065**



CIP ACTIVITIES

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

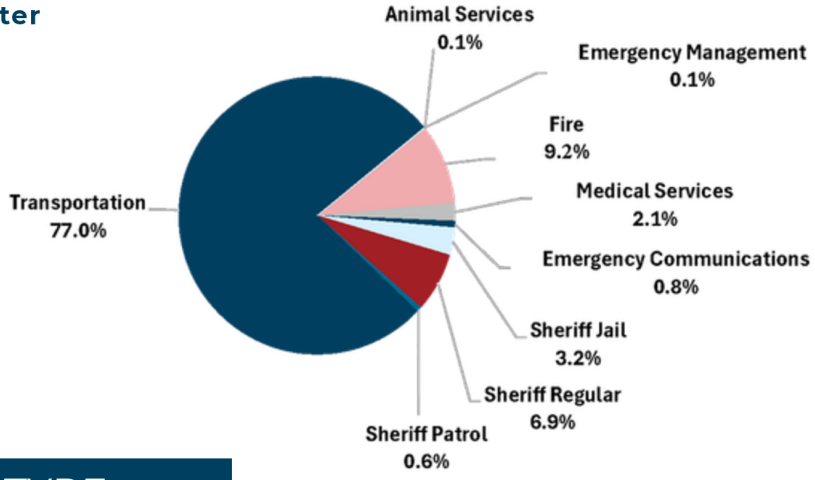
Expenditure Activity	FY 27 Adopted
Expansion Construction	4,094,601
Expansion Right-of-Way	10,325,000
New Infrastructure Construction	19,139,996
New Infrastructure Furniture and Equipment	1,523,109
New Infrastructure Right-of-Way	25,254,173
New Infrastructure Software	200,100
New Structure Construction	19,878,588
Public Safety Equipment	14,546,874
Rehabilitation Construction	13,554,624
Rehabilitation Infrastructure	4,000,000
Rehabilitation Right-of-Way	40,000
Renovation Construction	600,000
Retrofit Construction	1,150,000
Traffic Control Construction	3,120,000
Traffic Control Right-of-Way	40,000
Total ($)	**117,467,065**



SURTAX BY COST CENTER

Infrastructure Surtax Budget by Cost Center

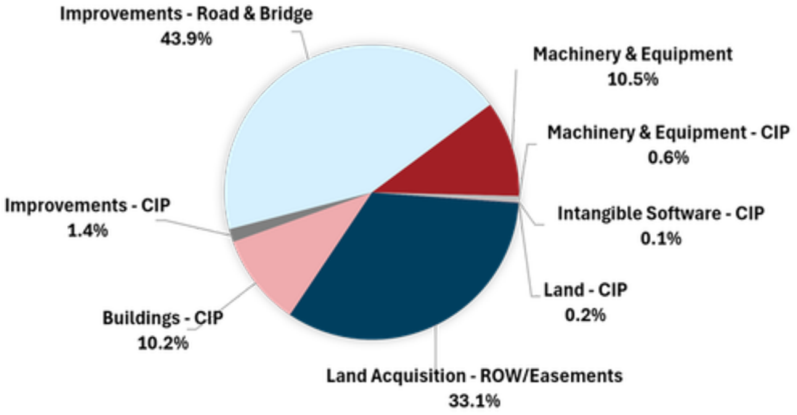
Cost Center	FY 27 Adopted
Animal Services	197,673
Fire	22,641,505
Medical Services	5,012,641
Emergency Communications	1,906,500
Sheriff Jail	7,804,062
Sheriff Regular	16,808,151
Sheriff Patrol	1,407,900
Transportation	186,921,384
Emergency Management	169,149
Total ($)	**242,868,965**



SURTAX BY EXPENDITURE TYPE

Infrastructure Surtax Budget by Expenditure Type

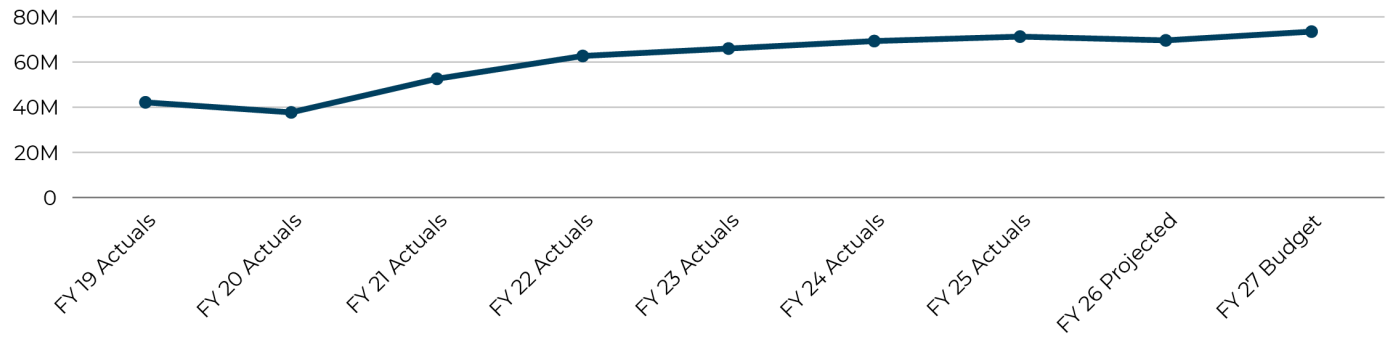
Expend Type	FY 27 Adopted
Land - CIP	448,700
Land Acquisition - ROW/Easements	80,411,656
Buildings - CIP	26,654,107
Improvements - CIP	3,481,922
Improvements - Road & Bridge	106,509,728
Machinery & Equipment	25,615,563
Machinery & Equipment - CIP	1,547,189
Intangible Software - CIP	200,100
Total ($)	**242,868,965**



SURTAX REVENUE HISTORY

Infrastructure Surtax Revenue History ($)

Revenue	Actuals FY 19	Actuals FY 20	Actuals FY 21	Actuals FY 22	Actuals FY 23	Actuals FY 24	Actuals FY 25	Projected FY 26	Budget FY 27
Infrastructure Surtax 1	42,137,298	37,691,349	11,841,147	-	-	-	-	-	-
Infrastructure Surtax 2	-	-	40,719,900	62,671,513	65,962,613	69,273,957	13,608,636	-	-
Infrastructure Surtax 3	-	-	-	-	-	-	57,639,071	69,583,000	73,456,838
Total ($)	**42,137,298**	**37,691,349**	**52,561,047**	**62,671,513**	**65,692,613**	**69,273,957**	**71,247,707**	**69,583,000**	**73,456,838**



DEBT OVERVIEW

The Capital Improvement Program (CIP) provides a framework for the County's long-term capital needs and the ability to fund the projects from existing financial resources.Historically, the County has utilized pay as you go funding for capital projects and been very conservative when it comes to issuing debt. At the end of fiscal year 2025, the County's total debt per capita was $235 and debt service payments as a percentage of non-capital expenditures was only 1.7%.

As of September 30, 2026, the County's outstanding debt obligations totaled $77,364,786; of which, $6,590,159 are Special Assessment Revenue Bonds secured by tax assessments on the benefiting properties.The remaining debt is secured by general fund revenues, sales tax, and utilities system revenue.

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

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

LEGAL DEBT LIMIT

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

DEBT ADMINISTRATION

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

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

ASSIGNED CREDIT RATINGS

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

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

Marion County recently received a credit rating for future Infrastructure Sales Surtax Revenue Bonds which are scheduled to close in October 2026. S&P Global Ratings assigned an AA-/Stable rating to Marion County, citing strong to adequate economic fundamentals, low volatility, and strong coverage and liquidity. The Infrastructure Sales Surtax Revenue Bonds will be the County's only publicly issued debt.The County's remaining debt obligations are privately placed financing from banking institutions or revolving loans issued by the state of Florida.

RATING DEFINITIONS

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

DEBT OBLIGATIONS

Debt obligations may consist of bonds, notes, letters and lines of credit, capital leases, or other securities issued by the County to fund a capital project providing a public purpose and secured by a pledge on a specific revenue source or a covenant to budget and appropriate. Marion County's debt obligations as of September 30, 2026, are as follows:

Type of Financing	Pledged Source	Interest Rate	Final Maturity	Balance as of 09/30/2026
Revenue Bonds				
Public Improvement Revenue Bonds, Series 2016	Sales Tax	2.45%	12/01/2029	14,925,000
Special Assessment Revenue Bonds, Series 2019A	Special Assessment	2.60%	05/01/2029	187,846
Special Assessment Revenue Bonds, Series 2021A	Special Assessment	1.60%	05/01/2031	664,051
Special Assessment Revenue Bonds, Series 2022A	Special Assessment	2.75%	05/01/2032	218,993
Special Assessment Revenue Bonds, Series 2024A	Special Assessment	3.20%	11/01/2034	769,681
Special Assessment Revenue Bonds, Series 2024B	Special Assessment	3.20%	05/01/2039	1,809,660
Special Assessment Revenue Bonds, Series 2025A	Special Assessment	4.22%	05/01/2039	2,227,773
Special Assessment Revenue Bonds, Series 2026A	Special Assessment	4.49%	05/01/2041	712,155
Utilities Revenue Refunding Bonds, Series 2016	Utilities Revenue	1.87%	12/01/2029	3,160,000
Utilities Revenue Refunding Bonds, Series 2021B	Utilities Revenue	1.82%	12/01/2040	10,990,000
Utilities Revenue Refunding Bonds, Series 2022A	Utilities Revenue	1.57%	12/01/2033	21,080,000
Notes from Direct Borrowings				
2008 State Revolving Fund Loan - JB Ranch	Utilities Revenue	1.11%	02/15/2028	407,842
2008 State Revolving Fund Loan - Oak Run	Utilities Revenue	1.11%	06/15/2029	2,566,574
2008 State Revolving Fund Loan - Stonecrest	Utilities Revenue	1.11%	06/15/2029	2,029,316
2014 Windstream Utilities Loan	Utilities Revenue	4.50%	06/01/2039	2,831,534
2023 State Revolving Fund Loan - Golden Ocala	Utilities Revenue	0.31%	02/15/2043	11,855,106
Fire Truck - Golden Ocala	General Fund	1.60%	07/01/2027	47,514
Dell Network - Main Production Cluster	General Fund	5.89%	02/01/2029	698,940
Dell Network - Public Safety Server	General Fund	5.50%	02/01/2029	182,801
			Total Outstanding Debt Obligations ($)	**77,364,786**



DEBT SERVICE REQUIREMENTS

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

Governmental Activities					
Fiscal Year	Revenue and Special Assessment Bonds		Notes from Direct Borrowings		Total
	Principal	Interest	Principal	Interest	
2027	4,163,231	539,691	324,570	53,366	5,080,858
2028	4,264,852	445,249	293,584	36,077	5,039,762
2029	4,371,310	336,380	311,101	18,562	5,037,353
2030	4,432,049	224,455	-	-	4,656,504
2031	577,597	159,692	-	-	737,289
2032-2036	2,103,868	546,068	-	-	2,649,936
2037-2041	1,602,251	161,459	-	-	1,763,710
Total ($)	21,515,158	2,412,994	929,255	108,005	24,965,412

Business-type Activities (Utilities)					
Fiscal Year	Revenue Bonds		Notes from Direct Borrowings		Total
	Principal	Interest	Principal	Interest	
2027	3,985,000	555,616	2,673,160	230,236	7,444,012
2028	4,275,000	485,962	2,583,870	180,714	7,525,546
2029	4,350,000	414,935	2,491,497	134,254	7,390,686
2030	4,320,000	343,634	933,180	97,311	5,694,125
2031	3,910,000	276,604	943,005	87,486	5,217,095
2032-2036	10,390,000	667,068	4,756,479	278,977	16,092,524
2037-2041	4,000,000	184,730	4,231,442	42,069	8,458,241
2042-2046	-	-	1,077,739	-	1,077,739
Total ($)	35,230,000	2,928,549	19,690,372	1,051,047	58,899,968

Pledge Revenue Coverage for Debt Service Requirements		
Debt Type	Pledged Source	Coverage*
Revenue Bonds	Sales Tax	9.03
Special Assessment Revenue Bonds	Special Assessment	1.25
Utility System Revenue Bonds & Notes	Utilities Revenue	3.03
*As of fiscal year end, September 30, 2025		

RESERVES

Reserves for Contingencies

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

Reserves for Contingencies
Adopted FY 2026 to Adopted FY 2027

Fund	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Difference
General Fund	1,924,368	2,567,537	643,169
Fine and Forfeiture Fund	-	169,574	169,574
County Transportation Maintenance Fund	4,397,487	3,218,176	(1,179,311)
Marion County Airport Fund	35,314	48,887	13,573
911 Management Fund	400,000	427,420	27,420
Tourist Development Tax	500,000	500,000	-
Medical Examiner Fund	50,000	50,000	-
Total - Countywide Budget ($)	**7,307,169**	**6,981,594**	**(325,575)**
Special Districts:			
MSTU for Law Enforcement	3,638	-	(3,638)
Fire Rescue and EMS Fund	7,341,428	12,325,019	4,983,591
Stormwater Program	1,010,818	888,000	(122,818)
Building Safety Fund	2,000,000	2,183,121	183,121
Rainbow Lakes Estates Community Resource Facility MSTU	26,567	43,608	17,041
Marion Oaks MSTU	164,916	179,296	14,380
Silver Springs Shores Special Tax District	125,000	125,000	-
Hills of Ocala MSTU for Recreation	5,000	5,000	-
Total - Special Districts ($)	**10,677,367**	**15,749,044**	**5,071,677**
Total - All Taxing Entities ($)	**17,984,536**	**22,730,638**	**4,746,102**

RESERVES

Reserves for Cash Carryforward

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

Reserves for Cash Carryforward
Adopted FY 2026 to Adopted FY 2027

Fund	FY 2025-26 Adopted Budget	FY 2026-27 Adopted Budget	Difference
General Fund	21,752,000	24,340,000	2,588,000
Fine and Forfeiture Fund	6,285,243	7,090,000	804,757
Crime Prevention Fund	200,000	200,000	-
County Transportation Maintenance Fund	8,079,260	9,300,000	1,220,740
TMF Transportation Planning Organization	73,668	82,888	9,220
Marion County Airport Fund	75,000	75,000	-
Marion County Health Unit Trust Fund	405,645	417,815	12,170
Local Provider Participation Fund	2,064,893	1,027,319	(1,037,574)
Criminal Justice Court Costs Fund	150,000	200,819	50,819
911 Management Fund	800,000	1,000,000	20,000
Tourist Development Tax	1,500,000	1,500,000	-
Total - Countywide Budget ($)	**41,385,709**	**45,233,841**	**3,848,132**
Special Districts:			
MSTU for Law Enforcement	18,776,938	22,682,144	3,905,206
Fire Rescue and EMS Fund	20,000,000	25,000,000	5,000,000
Stormwater Program	2,250,000	1,750,000	(500,000)
Building Safety Fund	4,000,000	4,400,000	400,000
Rainbow Lakes Estates Community Resource Facility MSTU	75,000	95,000	20,000
Marion Oaks MSTU	300,000	350,000	50,000
Marion Oaks MSTU for General Services	250,000	250,000	-
Silver Springs Shores Special Tax District	260,579	278,149	17,570
Hills of Ocala MSTU for Recreation	10,000	20,000	10,000
Total - Special Districts ($)	**45,922,517**	**54,825,293**	**12,723,338**
Total - All Taxing Entities ($)	**87,308,226**	**100,259,134**	**16,571,470**

RAINBOW LAKES ESTATES MSD

Rainbow Lakes Estates Municipal Service District (RLE MSD) pages 368-369

The Marion County Board of County Commissioners adopts the District's budget in their capacity as the duly constituted District Board of the Rainbow Lakes Estate Municipal District. While the budget document contains summaries and details of the RLE MSD as a Division, the fund and division totals are not included in the Revenue or Expenditure schedules on **pages 70 to 115,** as RLE MSD is not a countywide nor non-countywide Fund. The RLE Budget is a Governmental fund and follows GAAP for modified accrual. Financial statements and budgets are separately adopted and maintained for the management of the District.

PROPOSED TO ADOPTED

The Proposed FY 2026-27 budget was presented to the Board of County Commissioners on June 16, 2026. During the summer, revenues and expenditures are updated based on the latest estimates and Board direction. A summary of the significant changes from proposed to adopted is provided for reference.

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

Balances Forward - $389,889,900

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

Operating Expenses - MCSD - ($5,115,613)

There was a decrease for the Marion County Sheriff's Department by $5,115,613 primarily due to the inmate health medical bid being finalized at a significantly lower cost than originally anticipated. The reduced bid lowered projected medical expenditures, resulting in a substantial savings reflected to the General Fund.

Current Taxes - ($3,852,808)

Taxable Property Values and Millage Adjustments:

There has been an overall reduction in current taxes. This change is the result of two offsetting factors: adjustments from estimated to certified property values and reductions in millage rates from proposed to adopted for several key funds, including the General Fund, Fine and Forfeiture Fund, Marion County Health Unit Trust Fund, and the MSTU for Law Enforcement Fund. The net effect of these changes is a decrease in the total amount of taxes levied. This calculation does not include Rainbow Lakes Estates MSD.

SUMMARY OF CHANGES

Summary of Changes from Proposed to Adopted Budget			
	Proposed FY 2026-27	Adopted FY 2026-27	Difference
Countywide	$886,516,788	$1,174,183,322	$287,666,534
Non-Countywide	$428,456,291	$561,963,111	$133,506,820
Total	$1,314,973,079	$1,736,146,433	$421,173,354

FINANCIAL POLICIES

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

- **Fund Balance Policy:** The County has established a fund balance policy in accordance with GASB Statement No. 54 “Fund Balance Reporting and Governmental Fund Type Definitions”. The purpose of the fund balance policy is to establish a key element of the financial stability of the County by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the county maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the County’s general operations. (Commission Policy 14-03)

- **County Investment Policy:** The County Investment Policy sets forth the investment objectives and parameters for the management of public funds of the Marion County Board of County Commissioners. These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices. This policy is located on the Clerk’s website at: https://www.marioncountyclerk.org/departments/finance/county-investment-policy/

- **Pension Plan:** The County provides pension benefits for all employees through a statewide plan managed by the Florida Department of Management Services, Division of Retirement. The statewide plan is a contributory pension plan. The County complies with the Governmental Accounting Standards Board (GASB) Statement No. 68 "Accounting and Financial Reporting for Pensions," in regard to recognizing its unfunded portion of the statewide plan as a liability. This is reflected in the financial statements and notes within this Annual Comprehensive Financial Report.

- **Budget Amendments Policy**: The purpose of this policy is to establish a procedure for three types of budget adjustments: Budget Amendments, Budget Transfers and Capital Project Transfers. (Commission Policy 26-01)

- **Capital Assets Policy:** The Marion County Capital Asset Policy has been developed in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) Statement Number 34, to set forth the parameters of governmental accounting for capital assets. Included in this policy are asset class definitions, capitalization thresholds, and methods of depreciation and amortization. (Commission Policy 20-03)

- **Capital Improvement Projects:** This policy establishes a 5 year General Government Capital Improvement Plan adopted annually. The County Administrator and Budget Director are responsible for soliciting annual revisions to the CIP and projections of expenditures for the upcoming fiscal year and must be submitted no later than the deadline for budget submissions to the Budget Office. The County Administrator and Budget Director are further tasked with compiling and making necessary revisions to the CIP. This information is then presented to the Board during or before the annual budget workshops. After undergoing a review by the Board, the CIP is placed on the agenda before the Budget public hearings, where decisions are made regarding project prioritization and funding mechanisms. It's important to note that the Transportation Improvement Fund (TIP) is explicitly stated as not being included in the CIP. (Policy 01-01)

- **Project Close-Out Policy**: This establishes a policy that provides a final review of projects, to determine if the scope of work has been completed to the satisfaction of the end user, to determine if the project was completed within budget, and to reassign or release the remaining funds for future use or carry forward. (Administrative Policy 07-02)

FINANCIAL POLICIES

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

  Key points:

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

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

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

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

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

  Key points:

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

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

GLOSSARY

A

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

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

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

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

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

B

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

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

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

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

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

C

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

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

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

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

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

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

D

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

DIVISION: A subdivision of an organization unit into activities.

E

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

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

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

F

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

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

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

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

G

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

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

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

I

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

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

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

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

GLOSSARY

L

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

M

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

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

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

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

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

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

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

N

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



O

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

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

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

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

P

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

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

R

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

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

S

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

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

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

T

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

U

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

HOW TO READ THE BUDGET

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

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

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

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

Revenue Summaries (pages 70 to 93)

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

Fund →

Major Object Categories

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
General Fund				
Property Taxes	109,401,525	117,819,376	117,819,376	140,283,309
Other Taxes	2,503,949	2,428,547	2,428,547	2,783,148
Licenses and Permits	2,475	3,000	3,000	3,000
Intergovernmental	53,855,088	52,410,667	53,549,198	52,202,060
Charges for Services	50,858,293	53,731,567	53,731,567	66,185,225
Fines and Forfeitures	552,724	394,000	394,000	360,200
Miscellaneous	25,912,514	28,679,952	29,302,872	25,325,760
Less 5%	0	-11,399,048	-11,399,048	-13,158,636
Administrative Transfers	4,782,402	12,569,994	13,007,528	5,562,846
Debt Proceeds	2,122,651	0	0	0
Balances Forward	115,175,952	101,704,299	96,743,218	81,638,208
Fund Total	**365,167,573**	**358,342,354**	**355,580,258**	**361,185,120**

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

HOW TO READ THE BUDGET

Expenditure Summaries (pages 94 to 115)

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

Fund

Major Object Categories

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
General Fund				
Personnel	83,316,808	168,853,008	167,521,351	188,364,043
Operating	41,744,372	81,444,086	84,363,188	84,130,511
Capital	17,880,797	63,045,749	59,150,081	38,861,234
Debt Service	1,752,511	336,264	336,264	360,636
Grants and Aid	8,751,855	11,579,359	11,729,359	13,426,534
Non-operating	0	896,420	671,444	975,169
Interfund Transfers	2,533,986	3,324,267	3,352,052	2,955,616
Constitutional Officer Transfers	98,049,521	5,181,333	5,187,971	5,198,340
Reserves	0	23,681,868	23,268,548	26,913,037
Fund Total	**254,029,850**	**358,342,354**	**355,580,258**	**361,185,120**

Budget Cost Summary (pages 116 to 118)

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

Unit

Divisions

By Unit and Division	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Public Works				
Transportation	21,173,567	28,523,240	28,726,241	25,936,611
Transportation Planning Organization	844,793	880,064	880,064	1,156,805
Other Road Improvements	118,905	2,109,453	2,109,453	2,006,075
Property Management	65,020	80,002	80,002	84,317
Municipal Services	612,570	882,570	882,570	891,845
Airport	693,108	13,859,601	15,022,551	14,980,566
Stormwater Program	4,466,636	18,366,260	18,576,260	17,721,153
Water Resources	181,828	198,458	198,458	202,781
Solid Waste	26,167,287	86,162,189	86,107,770	104,037,457
Utilities	41,485,616	163,226,316	166,616,696	154,034,492
Public Works Total	95,809,330	314,288,153	319,200,065	321,052,102

Full Time Equivalent Summary (pages 119 to 120)

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

Unit

Divisions

By Unit and Division	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Legislative and Administrative			
County Commission	7.00	7.00	7.00
Legal	10.00	10.00	10.00
Administration	8.72	8.72	8.72
Public Relations	7.00	7.00	7.00
Human Resources Administration	10.50	8.50	8.50
Legislative and Administrative Total	43.22	41.22	41.22

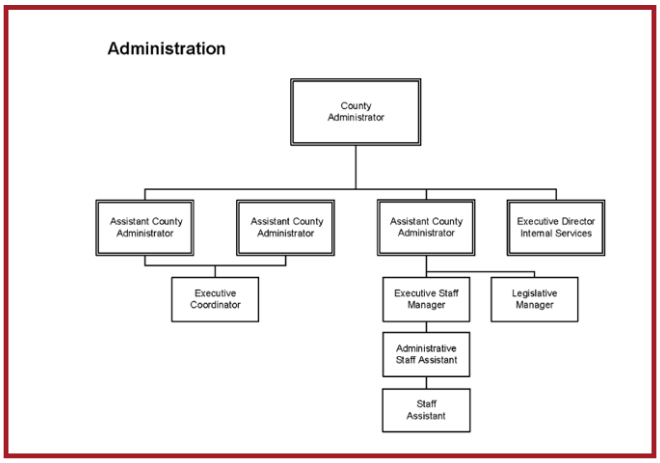
HOW TO READ THE BUDGET

Budget Division Detail (beginning on page 122)

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

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

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget



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

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget

Support Services
Division: Information Technology

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

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

BUDGET PRIORITIES:
IT continues to evolve at an astonishing rate. Today, we collaborate with the world around us using a
connected devices, known as the Internet of Things (IoT). Moving forward, intelligent cloud-based ap
empower our workforce to remain connected while conducting County business from any geographic
core business and life-safety applications rely on the power of Geographic Information Systems (GIS)
the progression of this critical system. To ensure the organization maximizes its technology investme
plan in conjunction with the County's Strategic plan provides a roadmap to modernize County staff's t
better equipping them for the adoption and efficient use of their daily business tools.

GOALS:
Strategic Goals
SG1A: Decrease employee workload overages by 50%
SG1E: Have all County departments on Microsoft (M365) by the end of 2026
SG1F: Ensure 100% employee participation in Cybersecurity training each year
Division Goals (DG)
DG1: Complete the move of County business systems that are planned to move to the cloud by end c
DG2: Upgrade the wireless infrastructure by deploying 50 access points per year

HOW TO READ THE BUDGET

Following the Narratives are:

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

Support Services
Division: Fleet Management

Division Expenditure Budget Summary

	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Fleet Management	8,920,156	10,166,175	10,340,175	10,540,962
Total Fleet Management	8,920,156	10,166,175	10,340,175	10,540,962

Division FTE Budget Summary

	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Fleet Management	29.00	29.00	31.00
Total Fleet Management	29.00	29.00	31.00

Division Performance Measures

	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1: Percent of Survey of 3 or higher	Effectiveness	90.00	95.00	95.00	95.00
DG1: Average Technician Productivity rating	Effectiveness	80.00	82.00	85.00	85.00
DG2: Annual number of Preventive Maintenance completed	Output	2,229.00	2,600.00	2,200.00	2,500.00
DG3: Average number of repair orders completed per technician	Efficiency	634.00	450.00	600.00	650.00

4. **Expenditure and FTE Summaries** for each Cost Center within the Division follow the summary. Each Cost Center is listed separately, and the funding source is provided immediately below. Expenditures are provided by major object for FY 2025 actuals, FY 2026 adopted and amended budget, and the FY 2027 adopted budget. Two years of adopted FTE history are provided by position.

Cost Center: Code Enforcement
Funding Source: General Fund

Major Objects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	1,211,904	1,604,614	1,604,614	1,686,439
Operating	347,122	561,983	561,983	592,321
Capital	129,578	155,976	155,976	11,654
Debt Service	108	0	0	0
Total Code Enforcement Expenditures	1,688,712	2,322,573	2,322,573	2,290,414

Position Description

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Code Enforcement Officer	12.00	13.00	13.00
Code Enforcement Supervisor	2.00	2.00	2.00
Code Enforcement Manager	1.00	1.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Staff Assistant III	0.00	1.00	1.00
Staff Assistant II	1.00	1.00	1.00
Total Code Enforcement Full Time Equivalents	18.00	20.00	20.00

BUDGET REQUIREMENTS AND CALENDAR

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

SPECIFIC LEGAL REQUIREMENTS

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

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

"(1) A budget shall be prepared, approved, adopted, and executed as prescribed in this chapter for each fiscal year. At a minimum, the budget must show for each fund, as required by law and sound financial practices, budgeted revenues and expenditures by organizational unit which are at least at the level of detail required for the annual financial report under s. 218.32(1)."

-Chapter 129.01, F.S.

BUDGET ADOPTION PROCESS

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

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

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

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

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

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

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

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

MARION COUNTY BOARD OF COUNTY COMMISSIONERS
ANNUAL BUDGET AND CAPITAL IMPROVEMENT PROGRAM (CIP)
FISCAL YEAR 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
				1	2	3
4	5	6	**7**	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	**26**	27	**28**	**29**	**30**	31

Jan-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

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

Mar-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

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

May-1 **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
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	**16**	17	**18**	19	20
21	22	23	24	25	26	27
28	29	30				

Jun-1 **ANNUAL BUDGET – 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
			1	2	3	4
5	6	7	8	9	10	11
12	**13**	**14**	**15**	**16**	17	18
19	20	**21**	22	23	24	25
26	27	28	29	30	31	

Jul-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
6	7	8	**9**	**10**	11	12
13	14	**15**	16	17	18	19
20	21	22	23	**24**	25	26
27	28	29	30			

Sep-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]

ADJUSTING THE BUDGET

Following the formal adoption of the annual budget each September by the Board of County Commissioners (BCC), for the fiscal year beginning October 1, budget adjustments may be necessary to address unforeseen fiscal activities or changing operational needs. Budget adjustments generally fall into two categories: Budget Amendments, which require approval through a BCC agenda item, and administrative transfers, which include Budget Transfers and Capital Project Transfers. All budget adjustments require an appropriate offset to ensure the budget remains balanced and that total authorized appropriations are maintained.

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

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

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

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

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

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

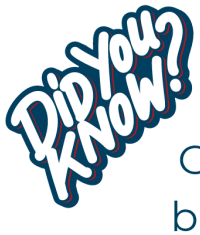
Budget Transfers
On September 1, 2026, the Board approved Commission Policy 26-01, establishing guidelines for administrative Budget Transfers. Under the policy, Budget Transfers:

- Must remain within the same Cost Center and may not change the Cost Center's total expenditure appropriation
- Are limited to personnel and operating expenditure accounts (Objects 510000–559999)
- Are limited to $25,000 or less per line item account per calendar month
- Must be approved by the County Administrator
- Must be reviewed and approved by the County Budget Officer
- Are reported to the Board on a future regular meeting agenda as a Notation for Record

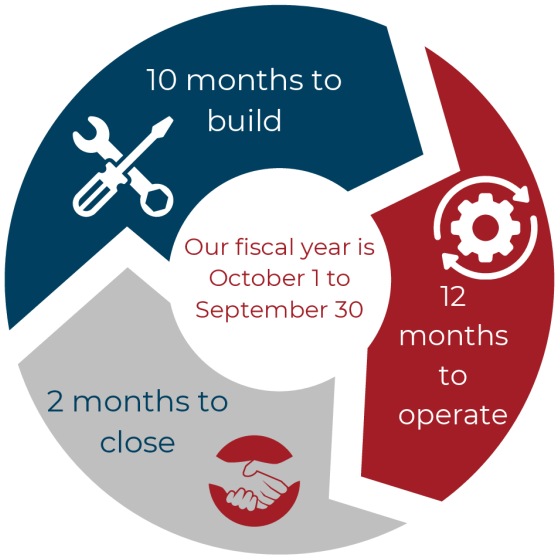
Capital Project Transfers
Commission Policy 26-01 also establishes guidelines for Capital Project Transfers. Under the policy, Capital Project Transfers:

- Must occur within a single Capital Improvement Project (CIP)
- May not change the total expenditure appropriation of the Fund
- Are limited to capital expenditure accounts (Objects 560000–569999)
- Must be approved by the County Administrator
- Must be reviewed and approved by the County Budget Officer
- Are reported to the Board on a future regular meeting agenda as a Notation for Record

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



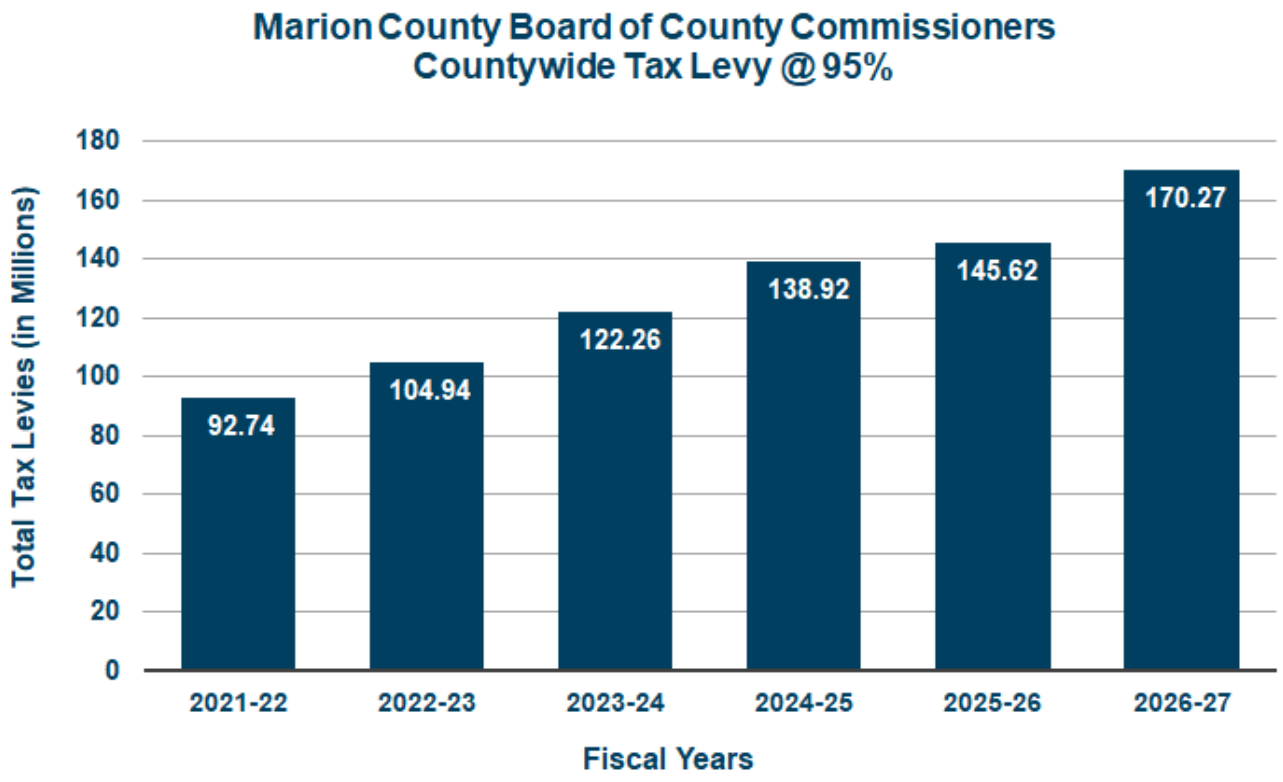
Our county annual budget is actually a 24 month cycle



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



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
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds		FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
General Fund					
Property Taxes		109,401,525	117,819,376	117,819,376	140,283,309
Other Taxes		2,503,949	2,428,547	2,428,547	2,783,148
Licenses and Permits		2,475	3,000	3,000	3,000
Intergovernmental		53,855,088	52,410,667	53,549,198	52,202,060
Charges for Services		50,858,293	53,731,567	53,731,567	66,185,225
Fines and Forfeitures		552,724	394,000	394,000	360,200
Miscellaneous		25,912,514	28,679,952	29,302,872	25,325,760
Less 5%		0	-11,399,048	-11,399,048	-13,158,636
Administrative Transfers		4,782,402	12,569,994	13,007,528	5,562,846
Debt Proceeds		2,122,651	0	0	0
Balances Forward		115,175,952	101,704,299	96,743,218	81,638,208
	Fund Total	**365,167,573**	**358,342,354**	**355,580,258**	**361,185,120**
General Fund Grants					
Intergovernmental		3,489,843	9,954,344	9,954,344	9,583,444
Miscellaneous		293,300	3,080,234	3,155,543	2,870,197
	Fund Total	**3,783,143**	**13,034,578**	**13,109,887**	**12,453,641**
Fine and Forfeiture Fund					
Property Taxes		27,105,206	31,647,276	31,647,276	34,756,760
Other Taxes		108,515	72,000	72,000	127,000
Intergovernmental		626,017	359,645	415,964	470,230
Charges for Services		306,289	378,100	378,100	345,100
Fines and Forfeitures		371,685	361,000	361,000	381,000
Miscellaneous		721,953	419,500	668,407	407,100
Less 5%		0	-1,643,894	-1,643,894	-1,800,848
Administrative Transfers		0	649,902	649,902	0
Balances Forward		8,082,204	6,895,522	6,895,522	8,150,843
	Fund Total	**37,321,869**	**39,139,051**	**39,444,277**	**42,837,185**
Crime Prevention Fund					
Charges for Services		179,047	167,000	167,000	167,000
Miscellaneous		60,038	45,500	45,500	38,600
Less 5%		0	-10,625	-10,625	-10,280
Balances Forward		1,286,570	1,193,692	1,193,692	1,187,900
	Fund Total	**1,525,655**	**1,395,567**	**1,395,567**	**1,383,220**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
County Transportation Maintenance Fund				
Other Taxes	13,460,619	13,368,677	13,368,677	13,422,129
Licenses and Permits	1,232,414	1,178,000	1,178,000	908,211
Special Assessments	40,219	0	0	0
Intergovernmental	5,914,046	16,394,041	20,076,995	13,559,041
Charges for Services	893,893	841,750	841,750	806,961
Miscellaneous	1,123,889	626,000	626,000	877,840
Less 5%	0	-917,238	-917,238	-916,351
Administrative Transfers	0	0	34,000	0
Debt Proceeds	147,600	31,878,061	31,878,061	69,996,500
Balances Forward	22,693,128	18,837,647	18,742,782	17,588,689
Fund Total	**45,505,808**	**82,206,938**	**85,829,027**	**116,243,020**
80% Gas Tax Construction Fund				
Intergovernmental	4,103,092	4,231,269	4,231,269	4,215,360
Miscellaneous	510,635	408,000	408,000	331,000
Less 5%	0	-231,963	-231,963	-227,318
Balances Forward	10,747,763	11,493,829	11,143,718	9,115,532
Fund Total	**15,361,490**	**15,901,135**	**15,551,024**	**13,434,574**
20% Gas Tax Construction Fund				
Intergovernmental	1,025,773	1,057,817	1,057,817	1,053,840
Miscellaneous	181,509	150,000	150,000	114,000
Less 5%	0	-60,391	-60,391	-58,392
Balances Forward	5,010,873	4,196,411	4,196,411	1,449,494
Fund Total	**6,218,155**	**5,343,837**	**5,343,837**	**2,558,942**
2nd Local Option Fuel Tax Fund				
Other Taxes	2,112,618	2,629,885	2,629,885	2,658,989
Miscellaneous	399,540	306,000	306,000	283,000
Less 5%	0	-146,794	-146,794	-147,099
Balances Forward	8,632,179	11,316,117	11,316,117	8,706,493
Fund Total	**11,144,337**	**14,105,208**	**14,105,208**	**11,501,383**
TMF Transportation Planning Organization				
Intergovernmental	854,013	806,396	806,396	1,073,917
Balances Forward	73,668	73,668	73,668	82,888
Fund Total	**927,681**	**880,064**	**880,064**	**1,156,805**
Sidewalk Construction Fund				
Licenses and Permits	132,835	155,789	155,789	127,368
Miscellaneous	41,392	27,000	27,000	26,000
Less 5%	0	-9,139	-9,139	-7,668
Balances Forward	819,888	976,038	976,038	826,939
Fund Total	**994,115**	**1,149,688**	**1,149,688**	**972,639**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Marion County Airport Fund				
Intergovernmental	-34,586	12,540,627	13,703,577	13,653,987
Charges for Services	801,910	1,001,500	1,001,500	958,500
Miscellaneous	28,528	13,400	13,400	16,300
Less 5%	0	-50,745	-50,745	-48,740
Balances Forward	380,689	354,819	354,819	400,519
Fund Total	**1,176,541**	**13,859,601**	**15,022,551**	**14,980,566**
Marion County Health Unit Trust Fund				
Property Taxes	3,592,269	3,812,925	3,812,925	4,187,561
Other Taxes	14,793	11,000	11,000	11,000
Miscellaneous	145,430	60,650	60,650	75,800
Less 5%	0	-194,229	-194,229	-213,718
Balances Forward	1,056,081	1,445,076	1,445,076	1,924,171
Fund Total	**4,808,573**	**5,135,422**	**5,135,422**	**5,984,814**
Local Provider Participation Fund				
Special Assessments	16,479,141	83,371,047	83,371,047	83,371,047
Miscellaneous	306,863	274,500	274,500	92,000
Less 5%	0	-13,725	-13,725	-4,600
Balances Forward	1,438,138	1,804,118	1,804,118	939,919
Fund Total	**18,224,142**	**85,435,940**	**85,435,940**	**84,398,366**
Opioid County Settlement Fund				
Miscellaneous	403,454	351,523	351,523	285,693
Less 5%	0	-200	-200	-2,080
Administrative Transfers	1,002,768	0	0	0
Balances Forward	0	1,400,123	1,400,123	1,359,770
Fund Total	**1,406,222**	**1,751,446**	**1,751,446**	**1,643,383**
Opioid Regional Settlement Fund				
Miscellaneous	1,873,236	1,677,008	1,677,008	1,287,933
Less 5%	0	-8,500	-8,500	-5,600
Balances Forward	5,513,261	2,718,740	2,718,740	4,035,853
Fund Total	**7,386,497**	**4,387,248**	**4,387,248**	**5,318,186**
Alcohol and Drug Abuse Trust Fund				
Charges for Services	25,498	24,000	24,000	26,000
Miscellaneous	2,986	2,220	2,220	2,400
Less 5%	0	-1,311	-1,311	-1,420
Balances Forward	60,594	67,508	67,508	87,298
Fund Total	**89,078**	**92,417**	**92,417**	**114,278**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Criminal Justice Court Costs Fund				
Charges for Services	435,011	448,000	448,000	432,000
Miscellaneous	32,744	15,500	15,500	24,830
Less 5%	0	-23,175	-23,175	-22,842
Balances Forward	670,349	393,289	393,289	662,525
Fund Total	**1,138,104**	**833,614**	**833,614**	**1,096,513**
Law Enforcement Trust Fund				
Fines and Forfeitures	214,772	0	0	0
Miscellaneous	40,121	20,400	20,400	18,500
Less 5%	0	-1,020	-1,020	-925
Balances Forward	828,791	663,301	663,301	810,592
Fund Total	**1,083,684**	**682,681**	**682,681**	**828,167**
Sheriffs Educational Fund				
Charges for Services	81,250	72,000	72,000	83,000
Miscellaneous	51,485	38,000	38,000	35,400
Less 5%	0	-5,500	-5,500	-5,920
Balances Forward	1,064,752	1,088,016	1,088,016	1,227,887
Fund Total	**1,197,487**	**1,192,516**	**1,192,516**	**1,340,367**
Federal Equitable Sharing Fund				
Intergovernmental	17,839	0	0	0
Miscellaneous	14,152	0	0	9,800
Less 5%	0	0	0	-490
Balances Forward	292,120	318,985	318,985	363,956
Fund Total	**324,111**	**318,985**	**318,985**	**373,266**
E911 Management Fund				
Intergovernmental	2,121,191	2,097,000	2,097,000	2,401,000
Charges for Services	310,467	352,000	352,000	336,000
Miscellaneous	246,322	180,000	180,000	174,000
Less 5%	0	-131,450	-131,450	-145,550
Balances Forward	5,017,291	5,843,274	5,843,274	6,833,815
Fund Total	**7,695,271**	**8,340,824**	**8,340,824**	**9,599,265**
Tourist Development Tax				
Other Taxes	6,160,911	7,318,152	7,318,152	6,764,296
Miscellaneous	416,470	302,000	302,000	247,000
Less 5%	0	-381,008	-381,008	-350,565
Balances Forward	9,442,874	7,066,523	7,066,523	8,018,703
Fund Total	**16,020,255**	**14,305,667**	**14,305,667**	**14,679,434**

Marion County FLORIDA

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Parks and Recreation Fees Fund				
Charges for Services	1,998,321	2,121,004	2,534,246	2,608,967
Miscellaneous	244,131	167,100	1,167,100	128,300
Less 5%	0	-112,855	-112,855	-114,965
Administrative Transfers	35,000	35,000	35,000	35,000
Balances Forward	4,267,232	4,422,777	2,577,063	2,601,151
Fund Total	**6,544,684**	**6,633,026**	**6,200,554**	**5,258,453**
Medical Examiner Fund				
Intergovernmental	5,103,205	5,423,082	5,503,074	5,694,067
Charges for Services	1,175,260	1,040,000	1,040,000	1,040,000
Miscellaneous	92,202	66,500	66,500	78,200
Less 5%	0	-3,325	-3,325	-3,910
Administrative Transfers	1,421,587	1,558,155	1,558,155	1,665,659
Balances Forward	2,115,850	2,086,987	2,103,811	2,491,694
Fund Total	**9,908,104**	**10,171,399**	**10,268,215**	**10,965,710**
American Rescue Plan Local Fiscal Recovery Fund				
Intergovernmental	21,424,896	0	0	0
Miscellaneous	1,823,264	907,000	3,986,570	263,000
Less 5%	0	-45,350	-45,350	-13,150
Balances Forward	6,772,223	24,267,538	25,790,483	7,369,132
Fund Total	**30,020,383**	**25,129,188**	**29,731,703**	**7,618,982**
American Rescue Plan Emergency Rental 2 Fund				
Intergovernmental	1,429,999	0	0	0
Miscellaneous	115,941	0	34,995	0
Balances Forward	286,598	0	402,539	0
Fund Total	**1,832,538**	**0**	**437,534**	**0**
American Rescue Plan HOME Fund				
Intergovernmental	502,436	2,231,234	2,231,234	1,838,438
Fund Total	**502,436**	**2,231,234**	**2,231,234**	**1,838,438**
American Rescue Plan LATCF Fund				
Intergovernmental	0	1,712,571	1,712,571	1,597,328
Miscellaneous	86,532	0	0	0
Balances Forward	126,641	201,641	201,641	288,935
Fund Total	**213,173**	**1,914,212**	**1,914,212**	**1,886,263**
Public Improvement Transportation Debt Service				
Other Taxes	4,735,767	4,130,233	4,130,233	4,122,762
Less 5%	0	-206,512	-206,512	-206,138
Balances Forward	3,626,928	2,803,258	2,803,258	2,803,257
Fund Total	**8,362,695**	**6,726,979**	**6,726,979**	**6,719,881**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Countywide)

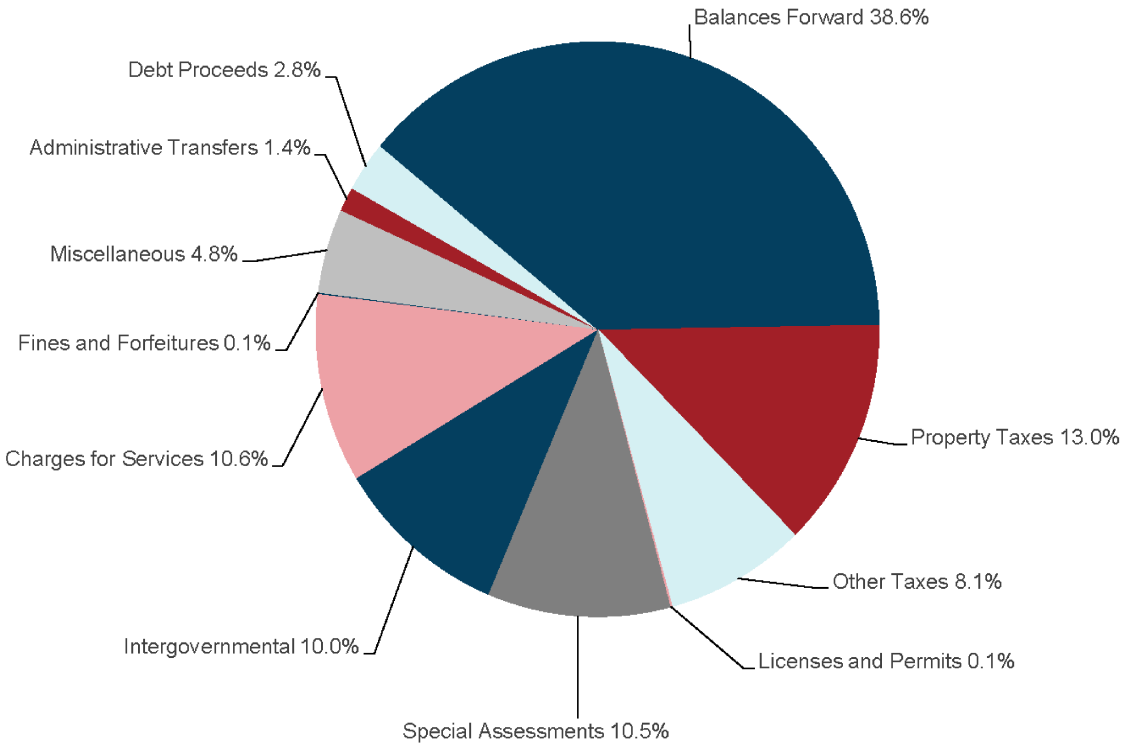
Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Parks Capital Project Fund				
Miscellaneous	6,234	0	0	0
Balances Forward	294,855	50,337	13,892	0
Fund Total	**301,089**	**50,337**	**13,892**	**0**
Public Improvement Transportation Capital Projects				
Miscellaneous	29,335	0	0	0
Balances Forward	623,497	561,805	652,832	652,772
Fund Total	**652,832**	**561,805**	**652,832**	**652,772**
Infrastructure Surtax Capital Projects				
Other Taxes	71,247,707	65,585,438	65,585,438	73,456,838
Miscellaneous	6,857,103	4,914,300	4,914,300	5,055,800
Less 5%	0	-3,524,987	-3,524,987	-3,925,632
Balances Forward	143,065,459	175,334,944	167,836,076	178,518,533
Fund Total	**221,170,269**	**242,309,695**	**234,810,827**	**253,105,539**
Solid Waste Disposal Fund				
Licenses and Permits	17,200	13,000	13,000	13,000
Special Assessments	14,077,492	36,524,953	36,524,953	37,998,778
Intergovernmental	1,134,639	120,000	120,000	120,000
Charges for Services	6,796,921	8,165,000	8,165,000	6,665,000
Miscellaneous	3,450,274	2,208,000	2,208,000	2,334,000
Less 5%	0	-2,351,548	-2,351,548	-2,356,539
Balances Forward	67,039,076	41,482,784	41,428,365	59,263,218
Fund Total	**92,515,602**	**86,162,189**	**86,107,770**	**104,037,457**
Insurance Fund				
Charges for Services	53,630,756	56,312,663	56,312,663	64,173,349
Miscellaneous	6,003,391	4,172,000	5,172,000	5,143,000
Less 5%	0	-3,011,090	-3,011,090	-3,451,017
Administrative Transfers	100,370	0	0	0
Balances Forward	23,061,894	18,554,073	17,057,684	12,151,361
Fund Total	**82,796,411**	**76,027,646**	**75,531,257**	**78,016,693**
Countywide Total	**1,003,320,007**	**1,125,752,491**	**1,124,515,157**	**1,174,183,322**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Type (Countywide)

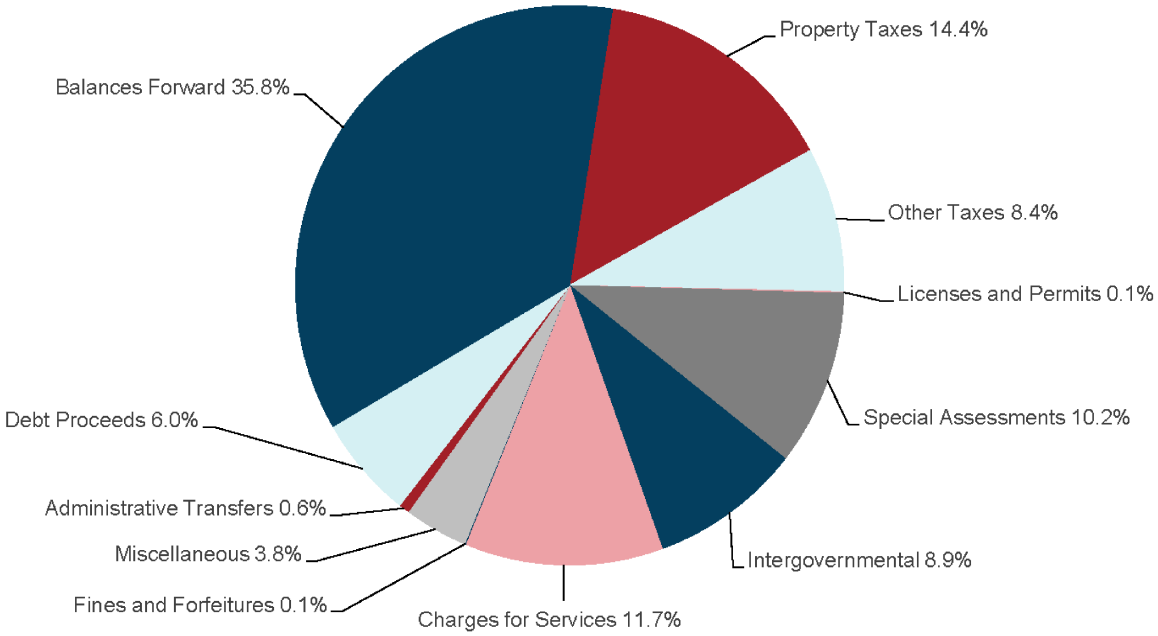
Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Countywide				
Property Taxes	140,099,000	153,279,577	153,279,577	179,227,630
Other Taxes	100,344,879	95,543,932	95,543,932	103,346,162
Licenses and Permits	1,384,924	1,349,789	1,349,789	1,051,579
Special Assessments	30,596,852	119,896,000	119,896,000	121,369,825
Intergovernmental	101,567,491	109,338,693	115,459,439	107,462,712
Charges for Services	117,492,916	124,654,584	125,067,826	143,827,102
Fines and Forfeitures	1,139,181	755,000	755,000	741,200
Miscellaneous	51,514,968	49,112,287	55,173,988	45,545,453
Less 5%	0	-24,485,622	-24,485,622	-27,200,393
Administrative Transfers	7,342,127	14,813,051	15,284,585	7,263,505
Debt Proceeds	2,270,251	31,878,061	31,878,061	69,996,500
Balances Forward	449,567,418	449,617,139	435,312,582	421,552,047
Countywide Total	**1,003,320,007**	**1,125,752,491**	**1,124,515,157**	**1,174,183,322**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Type (Countywide)

Amended Budget Countywide Revenues 2025-26



Adopted Budget Countywide Revenues 2026-27



Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds		FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
MSTU for Law Enforcement					
Property Taxes		91,334,715	107,111,573	107,111,573	118,330,534
Other Taxes		324,339	260,600	260,600	408,892
Intergovernmental		744,555	0	783,709	0
Charges for Services		3,609,711	4,349,177	4,349,177	4,781,755
Miscellaneous		2,313,448	1,173,300	1,677,346	1,496,900
Less 5%		0	-5,429,566	-5,429,566	-6,014,309
Administrative Transfers		214,100	0	244,500	0
Balances Forward		18,092,205	18,776,938	18,776,938	23,857,315
	Fund Total	**116,633,073**	**126,242,022**	**127,774,277**	**142,861,087**
Fire Rescue and EMS Fund					
Property Taxes		27,966,805	32,820,525	32,820,525	36,252,740
Other Taxes		99,074	66,000	66,000	73,000
Licenses and Permits		140,877	187,000	187,000	187,000
Special Assessments		38,056,044	59,181,784	59,181,784	60,049,760
Intergovernmental		1,168,871	141,966	442,623	122,880
Charges for Services		520,242	348,255	348,255	348,051
Fines and Forfeitures		165	0	0	0
Miscellaneous		1,832,024	1,101,000	1,101,000	1,595,000
Less 5%		0	-4,685,228	-4,685,228	-4,925,278
Administrative Transfers		1,086,914	1,116,210	1,116,210	1,289,957
Balances Forward		20,343,461	14,575,308	14,575,308	37,821,752
	Fund Total	**91,214,477**	**104,852,820**	**105,153,477**	**132,814,862**
Fire Rescue Impact Fees Fund					
Miscellaneous		315	0	0	5,200
Less 5%		0	0	0	-260
Balances Forward		6,958	0	5,249	239,338
	Fund Total	**7,273**	**0**	**5,249**	**244,278**
EMS Impact Fees Fund					
Balances Forward		0	0	0	74,354
	Fund Total	**0**	**0**	**0**	**74,354**
Stormwater Program					
Special Assessments		4,091,201	4,238,655	4,238,655	4,665,374
Intergovernmental		314,429	0	210,000	0
Charges for Services		30,790	0	0	0
Miscellaneous		680,408	327,500	327,500	410,930
Less 5%		0	-228,308	-228,308	-253,816
Balances Forward		14,084,874	14,028,413	14,028,413	12,898,665
	Fund Total	**19,201,702**	**18,366,260**	**18,576,260**	**17,721,153**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Building Safety Fund				
Other Taxes	35,345	27,000	27,000	27,000
Licenses and Permits	10,619,485	5,323,000	5,323,000	8,944,600
Miscellaneous	752,474	590,000	590,000	522,000
Less 5%	0	-297,000	-297,000	-474,680
Administrative Transfers	39,140	0	73,242	0
Balances Forward	13,511,562	15,351,211	15,351,211	15,379,511
Fund Total	**24,958,006**	**20,994,211**	**21,067,453**	**24,398,431**
Local Housing Assistance Trust Fund				
Intergovernmental	2,530,401	2,442,935	2,874,638	1,823,176
Miscellaneous	1,391,910	712,500	712,500	772,700
Less 5%	0	-35,625	-35,625	-38,635
Balances Forward	7,287,109	6,712,995	6,712,995	257,031
Fund Total	**11,209,420**	**9,832,805**	**10,264,508**	**2,814,272**
Silver Springs Community Redevelopment Area Trust				
Intergovernmental	443,344	506,730	506,730	580,650
Miscellaneous	41,818	31,900	31,900	34,700
Less 5%	0	-1,595	-1,595	-1,735
Balances Forward	593,228	888,207	888,207	1,170,534
Fund Total	**1,078,390**	**1,425,242**	**1,425,242**	**1,784,149**
Impact Fee East District				
Impact Fees	2,708,487	4,480,000	4,480,000	2,240,000
Miscellaneous	548,466	260,000	260,000	317,000
Less 5%	0	-242,000	-242,000	-132,850
Balances Forward	10,656,788	14,866,265	14,866,265	14,653,416
Fund Total	**13,913,741**	**19,364,265**	**19,364,265**	**17,077,566**
Impact Fee West District				
Impact Fees	15,052,230	5,941,000	5,941,000	4,315,789
Miscellaneous	1,514,822	1,097,000	1,097,000	1,029,000
Less 5%	0	-356,900	-356,900	-272,239
Balances Forward	31,575,743	34,854,577	40,101,996	32,027,077
Fund Total	**48,142,795**	**41,535,677**	**46,783,096**	**37,099,627**
Impact Fee Ocala District				
Impact Fees	199,929	0	0	0
Miscellaneous	159	0	0	11,300
Less 5%	0	0	0	-565
Balances Forward	0	0	0	969,478
Fund Total	**200,088**	**0**	**0**	**980,213**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
RLE Comm Res Facility MSTU				
Property Taxes	177,559	224,986	224,986	267,199
Other Taxes	1,728	2,500	2,500	1,336
Charges for Services	18	0	0	0
Miscellaneous	51,721	28,300	28,300	30,260
Less 5%	0	-12,790	-12,790	-14,941
Balances Forward	253,289	290,129	290,129	482,466
Fund Total	**484,315**	**533,125**	**533,125**	**766,320**
RLE MSTU for Road Improvements				
Special Assessments	1,035,030	904,788	904,788	904,706
Miscellaneous	84,302	53,400	53,400	46,500
Less 5%	0	-47,909	-47,909	-47,560
Administrative Transfers	25,000	0	0	0
Balances Forward	1,305,063	1,498,277	1,498,277	1,396,135
Fund Total	**2,449,395**	**2,408,556**	**2,408,556**	**2,299,781**
RLE Fire Protection MSBU				
Special Assessments	100,627	0	0	0
Miscellaneous	11,720	0	0	0
Balances Forward	390,279	0	0	0
Fund Total	**502,626**	**0**	**0**	**0**
Marion Oaks MSTU				
Property Taxes	1,638,144	2,134,752	2,134,752	2,465,931
Other Taxes	4,426	3,202	3,202	3,699
Charges for Services	157	0	0	0
Miscellaneous	204,647	202,120	202,120	199,190
Less 5%	0	-117,004	-117,004	-133,442
Balances Forward	1,051,235	1,161,131	1,178,764	2,211,872
Fund Total	**2,898,609**	**3,384,201**	**3,401,834**	**4,747,250**
Marion Oaks MSTU for General Services				
Special Assessments	1,425,503	1,450,790	1,450,790	1,450,350
Intergovernmental	184	0	0	0
Miscellaneous	100,992	63,800	63,800	57,900
Less 5%	0	-75,730	-75,730	-75,413
Balances Forward	1,390,704	1,515,219	1,515,219	1,519,751
Fund Total	**2,917,383**	**2,954,079**	**2,954,079**	**2,952,588**
Marion Oaks MSBU for Road Improvements				
Special Assessments	1,292,191	1,306,628	1,306,628	1,306,228
Miscellaneous	187,546	139,675	139,675	14,704
Less 5%	0	-72,315	-72,315	-66,046
Balances Forward	3,816,943	2,088,407	2,088,407	527,406
Fund Total	**5,296,680**	**3,462,395**	**3,462,395**	**1,782,292**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Silver Springs Shores Special Tax District				
Property Taxes	1,173,304	1,321,054	1,321,054	1,435,182
Other Taxes	4,823	610	610	660
Charges for Services	130	0	0	0
Miscellaneous	109,653	93,580	93,580	79,100
Less 5%	0	-70,763	-70,763	-75,748
Balances Forward	690,762	821,279	821,279	1,131,031
Fund Total	**1,978,672**	**2,165,760**	**2,165,760**	**2,570,225**
Silver Springs Shores MSBU for Road Improvements				
Special Assessments	1,018,237	1,044,790	1,044,790	1,045,542
Miscellaneous	116,198	72,300	72,300	104,188
Less 5%	0	-55,855	-55,855	-57,486
Balances Forward	1,746,501	2,832,810	2,832,810	3,810,861
Fund Total	**2,880,936**	**3,894,045**	**3,894,045**	**4,903,105**
Hills of Ocala MSTU for Recreation				
Property Taxes	56,066	74,158	74,158	92,135
Other Taxes	188	170	170	170
Intergovernmental	1,225	0	0	0
Charges for Services	6	0	0	0
Miscellaneous	10,941	7,690	7,690	8,360
Less 5%	0	-4,102	-4,102	-5,034
Balances Forward	87,213	102,108	102,108	62,241
Fund Total	**155,639**	**180,024**	**180,024**	**157,872**
Doublegate MSTU for General Services				
Special Assessments	3,556	3,685	3,685	3,685
Miscellaneous	61	20	20	63
Less 5%	0	-185	-185	-187
Balances Forward	28	543	543	1,104
Fund Total	**3,645**	**4,063**	**4,063**	**4,665**
Raven Hill MSTU for General Services				
Special Assessments	2,055	2,125	2,125	2,125
Miscellaneous	384	285	285	226
Less 5%	0	-120	-120	-117
Balances Forward	7,802	7,490	7,490	6,956
Fund Total	**10,241**	**9,780**	**9,780**	**9,190**
Rainbows End MSTU for General Municipal Services				
Special Assessments	19,787	20,560	20,560	20,560
Miscellaneous	19,752	14,700	14,700	13,235
Less 5%	0	-1,763	-1,763	-1,690
Balances Forward	406,753	444,701	444,701	480,059
Fund Total	**446,292**	**478,198**	**478,198**	**512,164**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Tompkins and Georges MSTU				
Special Assessments	7,863	7,406	7,406	7,406
Miscellaneous	563	363	363	311
Less 5%	0	-388	-388	-386
Balances Forward	10,639	10,506	10,506	9,881
Fund Total	**19,065**	**17,887**	**17,887**	**17,212**
Country Estates MSTU				
Special Assessments	2,769	2,870	2,870	2,870
Miscellaneous	74	33	33	59
Less 5%	0	-146	-146	-147
Balances Forward	497	1,045	1,045	1,637
Fund Total	**3,340**	**3,802**	**3,802**	**4,419**
Citrus Park MSTU				
Special Assessments	4,593	4,740	4,740	4,740
Miscellaneous	705	504	504	426
Less 5%	0	-262	-262	-258
Balances Forward	13,794	13,768	13,768	13,587
Fund Total	**19,092**	**18,750**	**18,750**	**18,495**
Wineberry MSTU for General Services				
Special Assessments	3,213	3,330	3,330	3,330
Miscellaneous	442	312	312	269
Less 5%	0	-183	-183	-180
Balances Forward	8,363	8,666	8,666	8,377
Fund Total	**12,018**	**12,125**	**12,125**	**11,796**
Golden Hills MSTU for General Services				
Special Assessments	12,389	12,680	12,680	20,605
Miscellaneous	4,968	3,753	3,753	2,873
Less 5%	0	-822	-822	-1,174
Balances Forward	105,102	103,369	103,369	98,413
Fund Total	**122,459**	**118,980**	**118,980**	**120,717**
Delcrest MSTU for General Services				
Special Assessments	1,307	1,352	1,352	1,352
Miscellaneous	551	414	414	344
Less 5%	0	-89	-89	-85
Balances Forward	11,596	11,682	11,682	11,592
Fund Total	**13,454**	**13,359**	**13,359**	**13,203**
Bellaire MSTU for General Services				
Special Assessments	1,892	1,960	1,960	1,960
Miscellaneous	394	288	288	245
Less 5%	0	-112	-112	-110
Balances Forward	8,003	8,073	8,073	8,074
Fund Total	**10,289**	**10,209**	**10,209**	**10,169**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Hamlet at Sherman Oaks MSBU for General Services				
Special Assessments	11,555	12,000	12,000	12,000
Miscellaneous	1,543	1,053	1,053	1,126
Less 5%	0	-653	-653	-656
Balances Forward	27,767	17,142	17,142	25,667
Fund Total	**40,865**	**29,542**	**29,542**	**38,137**
Heather Island Market MSBU for General Services				
Special Assessments	0	0	0	8,000
Less 5%	0	0	0	-400
Fund Total	**0**	**0**	**0**	**7,600**
Lake Tropicana MSTU for Road Improvements				
Special Assessments	144,668	146,672	146,672	146,850
Miscellaneous	41,140	29,013	29,013	29,606
Less 5%	0	-8,784	-8,784	-8,824
Balances Forward	779,185	940,579	940,579	507,121
Fund Total	**964,993**	**1,107,480**	**1,107,480**	**674,753**
Golden Hills MSTU for Road Improvements				
Special Assessments	42,144	43,050	43,050	43,050
Miscellaneous	28,280	20,950	20,950	19,343
Less 5%	0	-3,201	-3,201	-3,120
Balances Forward	572,891	639,308	639,308	697,382
Fund Total	**643,315**	**700,107**	**700,107**	**756,655**
Kingsland Estates Ocala Waterway MSBU Road Improve				
Special Assessments	146,752	151,800	151,800	151,600
Miscellaneous	29,376	20,340	20,340	22,813
Less 5%	0	-8,608	-8,608	-8,721
Balances Forward	525,377	687,738	687,738	858,242
Fund Total	**701,505**	**851,270**	**851,270**	**1,023,934**
Kingsland Whispering Pines Forest Glenn MSBU Roads				
Special Assessments	148,001	153,400	153,400	153,400
Miscellaneous	33,667	23,620	23,620	25,462
Less 5%	0	-8,851	-8,851	-8,944
Balances Forward	613,976	780,744	780,744	960,239
Fund Total	**795,644**	**948,913**	**948,913**	**1,130,157**

Marion County FLORIDA

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Silver Springs Acres MSBU for Road Maintenance				
Special Assessments	79,469	81,000	81,000	84,000
Intergovernmental	800	0	0	0
Miscellaneous	11,334	7,960	7,960	6,984
Less 5%	0	-4,448	-4,448	-4,549
Balances Forward	212,723	209,152	209,152	240,424
Fund Total	**304,326**	**293,664**	**293,664**	**326,859**
Ocala Waterway Estates MSBU for Road Maintenance				
Special Assessments	55,644	57,000	57,000	56,900
Intergovernmental	4,350	0	0	0
Miscellaneous	20,931	15,080	15,080	14,700
Less 5%	0	-3,604	-3,604	-3,580
Balances Forward	415,415	464,316	464,316	484,709
Fund Total	**496,340**	**532,792**	**532,792**	**552,729**
NW 17th Avenue Northwoods MSBU for Road Maint				
Special Assessments	3,872	4,000	4,000	4,000
Miscellaneous	1,081	790	790	632
Less 5%	0	-240	-240	-232
Balances Forward	21,201	19,012	19,012	20,641
Fund Total	**26,154**	**23,562**	**23,562**	**25,041**
Rainbow Park Units 1 and 2 MSBU for Road Maint				
Special Assessments	324,101	337,150	337,150	336,100
Miscellaneous	57,143	38,250	38,250	43,447
Less 5%	0	-18,771	-18,771	-18,977
Balances Forward	1,000,842	1,284,817	1,284,817	1,616,572
Fund Total	**1,382,086**	**1,641,446**	**1,641,446**	**1,977,142**
Paradise Farms MSBU for Roadside Mowing				
Special Assessments	14,178	14,400	14,400	14,400
Miscellaneous	1,851	1,190	1,190	1,312
Less 5%	0	-780	-780	-786
Balances Forward	31,937	30,447	30,447	36,086
Fund Total	**47,966**	**45,257**	**45,257**	**51,012**
Stonecrest Center MSBU for Road Maintenance				
Special Assessments	10,781	11,201	11,201	11,201
Miscellaneous	4,203	2,980	2,980	2,927
Less 5%	0	-709	-709	-706
Balances Forward	81,534	92,030	92,030	77,510
Fund Total	**96,518**	**105,502**	**105,502**	**90,932**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Deer Path Estates Ph 1 and 2 MSBU for Road Maint				
Special Assessments	21,458	22,200	22,200	22,200
Miscellaneous	5,705	4,040	4,040	4,000
Less 5%	0	-1,312	-1,312	-1,310
Balances Forward	108,627	126,970	126,970	146,169
Fund Total	**135,790**	**151,898**	**151,898**	**171,059**
Pine Run Estates MSTU for Road Improvements				
Special Assessments	73,955	76,410	76,410	76,410
Miscellaneous	9,958	7,100	7,100	6,838
Less 5%	0	-4,176	-4,176	-4,163
Balances Forward	196,349	171,604	171,604	183,801
Fund Total	**280,262**	**250,938**	**250,938**	**262,886**
Woods and Lakes Subdivision MSBU for Road Maint				
Special Assessments	35,863	36,872	36,872	36,825
Miscellaneous	26,825	19,800	19,800	17,999
Less 5%	0	-2,834	-2,834	-2,741
Balances Forward	546,005	598,217	598,217	650,894
Fund Total	**608,693**	**652,055**	**652,055**	**702,977**
DRA Maintenance for NW 49 Street 35 Street MSBU				
Special Assessments	9,638	10,040	10,040	10,040
Miscellaneous	2,331	1,680	1,680	1,739
Less 5%	0	-586	-586	-589
Balances Forward	43,350	54,461	54,461	65,750
Fund Total	**55,319**	**65,595**	**65,595**	**76,940**
Maricamp Market Center 1 and 2 MSBU for Road Maint				
Special Assessments	4,740	4,895	4,895	8,900
Miscellaneous	751	530	530	598
Less 5%	0	-272	-272	-475
Balances Forward	12,821	17,733	17,733	22,825
Fund Total	**18,312**	**22,886**	**22,886**	**31,848**
Indian Meadows MSTU for Street Lighting				
Special Assessments	2,592	2,750	2,750	3,500
Miscellaneous	184	130	130	102
Less 5%	0	-145	-145	-180
Balances Forward	3,303	2,847	2,847	2,299
Fund Total	**6,079**	**5,582**	**5,582**	**5,721**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Ocala Heights MSTU for Street Lighting				
Special Assessments	3,076	3,150	3,150	3,150
Miscellaneous	1,791	1,340	1,340	1,130
Less 5%	0	-225	-225	-215
Balances Forward	37,479	38,557	38,557	39,320
Fund Total	**42,346**	**42,822**	**42,822**	**43,385**
Bahia Oaks MSBU for Street Lighting				
Special Assessments	12,987	13,350	13,350	20,559
Miscellaneous	787	530	530	322
Less 5%	0	-695	-695	-1,044
Balances Forward	15,255	11,325	11,325	6,690
Fund Total	**29,029**	**24,510**	**24,510**	**26,527**
Boardman MSTU for Street Lighting				
Special Assessments	3,509	3,275	3,275	3,275
Miscellaneous	625	450	450	371
Less 5%	0	-187	-187	-183
Balances Forward	12,597	12,815	12,815	11,976
Fund Total	**16,731**	**16,353**	**16,353**	**15,439**
Hickory Hill MSTU for Street Lighting				
Special Assessments	2,462	2,520	2,520	2,520
Miscellaneous	294	210	210	174
Less 5%	0	-137	-137	-135
Balances Forward	5,550	5,543	5,543	5,447
Fund Total	**8,306**	**8,136**	**8,136**	**8,006**
Churchill MSTU for Street Lighting				
Special Assessments	2,232	2,340	2,340	2,340
Miscellaneous	364	260	260	215
Less 5%	0	-130	-130	-128
Balances Forward	7,374	7,139	7,139	6,843
Fund Total	**9,970**	**9,609**	**9,609**	**9,270**
Lake Weir Edgewater MSBU for Street Lighting				
Special Assessments	11,628	12,015	12,015	12,030
Miscellaneous	6,272	4,700	4,700	3,964
Less 5%	0	-836	-836	-800
Balances Forward	130,572	134,687	134,687	137,919
Fund Total	**148,472**	**150,566**	**150,566**	**153,113**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Boulder Hill Subdivision MSTU for Street Lighting				
Special Assessments	1,551	1,600	1,600	1,600
Miscellaneous	819	340	340	508
Less 5%	0	-97	-97	-105
Balances Forward	10,620	11,533	11,533	12,461
Fund Total	**12,990**	**13,376**	**13,376**	**14,464**
Kingsland Whispering Pines MSBU Street Lighting				
Special Assessments	52,837	80,454	80,454	87,768
Miscellaneous	1,206	800	800	533
Less 5%	0	-4,064	-4,064	-4,415
Balances Forward	20,193	2,260	2,260	4,354
Fund Total	**74,236**	**79,450**	**79,450**	**88,240**
Series 2014A Debt Service Fund				
Miscellaneous	362	0	0	0
Balances Forward	67,569	0	0	0
Fund Total	**67,931**	**0**	**0**	**0**
Series 2015A Debt Service Fund				
Special Assessments	25,868	0	0	0
Miscellaneous	117	0	0	0
Balances Forward	27,256	0	0	0
Fund Total	**53,241**	**0**	**0**	**0**
Series 2016A Debt Service Fund				
Special Assessments	70,064	0	0	0
Miscellaneous	2,526	0	0	0
Balances Forward	53,739	0	0	0
Fund Total	**126,329**	**0**	**0**	**0**
Series 2017A Debt Service Fund				
Special Assessments	169,278	74,558	74,558	0
Miscellaneous	3,566	550	550	0
Less 5%	0	-3,756	-3,756	0
Balances Forward	62,521	0	0	0
Fund Total	**235,365**	**71,352**	**71,352**	**0**
Series 2019A Debt Service Fund				
Special Assessments	92,664	53,848	53,848	69,219
Miscellaneous	2,431	150	150	150
Less 5%	0	-2,700	-2,700	-3,469
Balances Forward	50,800	14,953	14,953	0
Fund Total	**145,895**	**66,251**	**66,251**	**65,900**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Series 2021A Debt Service Fund				
Special Assessments	203,418	154,298	154,298	146,582
Miscellaneous	4,204	0	0	0
Less 5%	0	-7,715	-7,715	-7,329
Balances Forward	71,529	0	0	0
Fund Total	**279,151**	**146,583**	**146,583**	**139,253**
Series 2022A Debt Service Fund				
Special Assessments	48,684	42,906	42,906	42,202
Miscellaneous	1,912	0	0	0
Less 5%	0	-2,145	-2,145	-2,110
Balances Forward	52,218	0	0	0
Fund Total	**102,814**	**40,761**	**40,761**	**40,092**
Series 2024A Debt Service Fund				
Special Assessments	136,909	113,911	113,911	114,662
Miscellaneous	1,803	0	0	0
Less 5%	0	-5,696	-5,696	-5,733
Balances Forward	5,269	0	0	0
Fund Total	**143,981**	**108,215**	**108,215**	**108,929**
Series 2024B Debt Service Fund				
Special Assessments	220,012	174,729	174,729	177,498
Miscellaneous	3,985	0	0	0
Less 5%	0	-8,736	-8,736	-8,875
Balances Forward	19,713	0	0	0
Fund Total	**243,710**	**165,993**	**165,993**	**168,623**
Series 2025A Debt Service Fund				
Special Assessments	0	0	0	215,657
Less 5%	0	0	0	-10,783
Fund Total	**0**	**0**	**0**	**204,874**
Series 2026A Debt Service Fund				
Special Assessments	0	0	0	57,918
Less 5%	0	0	0	-2,896
Fund Total	**0**	**0**	**0**	**55,022**
Series 2024A Capital Projects Fund				
Miscellaneous	6,411	0	0	0
Balances Forward	240,073	106,509	106,509	109,645
Fund Total	**246,484**	**106,509**	**106,509**	**109,645**
Series 2024B Capital Projects Fund				
Miscellaneous	33,931	0	0	0
Balances Forward	1,576,865	0	1,710	0
Fund Total	**1,610,796**	**0**	**1,710**	**0**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Fund (Non-Countywide)

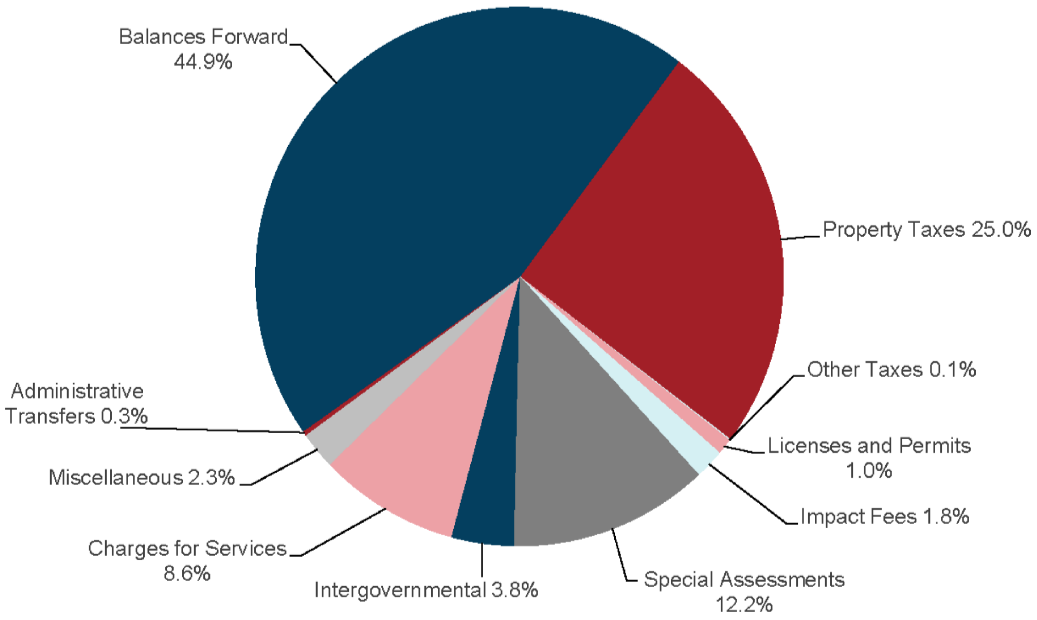
Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Series 2025A Capital Projects Fund				
Special Assessments	203,787	0	0	0
Miscellaneous	354	0	0	0
Debt Proceeds	2,229,512	0	0	0
Fund Total	**2,433,653**	**0**	**0**	**0**
Series 2026A Capital Projects Fund				
Special Assessments	26,591	0	0	0
Fund Total	**26,591**	**0**	**0**	**0**
Marion County Utility Fund				
Intergovernmental	19,922,371	14,368,171	15,961,116	2,916,009
Charges for Services	47,951,983	44,088,700	44,363,700	45,172,200
Miscellaneous	7,397,121	6,306,200	6,306,200	5,725,900
Less 5%	0	-2,519,745	-2,519,745	-2,544,905
Contributed Assets	13,707,706	0	0	0
Balances Forward	217,864,178	100,982,990	102,505,425	102,765,288
Fund Total	**306,843,359**	**163,226,316**	**166,616,696**	**154,034,492**
Non-Countywide Total	**666,288,662**	**533,987,931**	**545,198,179**	**561,963,111**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Type (Non-Countywide)

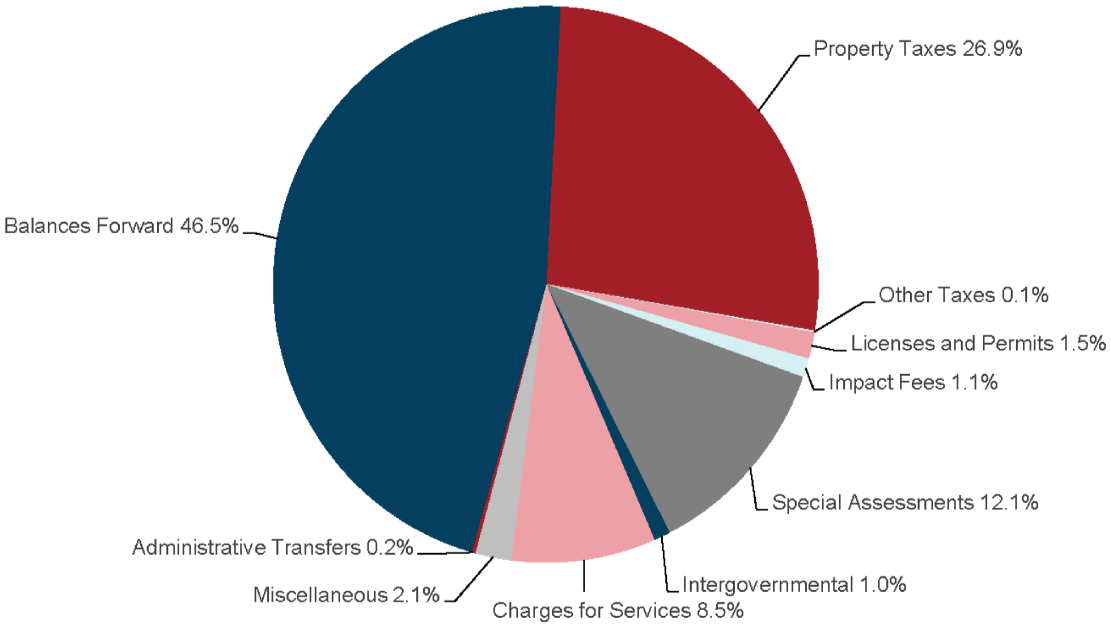
Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Non-Countywide				
Property Taxes	122,346,593	143,687,048	143,687,048	158,843,721
Other Taxes	469,923	360,082	360,082	514,757
Licenses and Permits	10,760,362	5,510,000	5,510,000	9,131,600
Impact Fees	17,960,646	10,421,000	10,421,000	6,555,789
Special Assessments	49,495,225	70,085,937	70,085,937	71,626,949
Intergovernmental	25,130,530	17,459,802	20,778,816	5,442,715
Charges for Services	52,113,037	48,786,132	49,061,132	50,302,006
Fines and Forfeitures	165	0	0	0
Miscellaneous	17,728,642	12,484,773	12,988,819	12,685,878
Less 5%	0	-14,361,598	-14,361,598	-15,256,449
Administrative Transfers	1,365,154	1,116,210	1,433,952	1,289,957
Debt Proceeds	2,229,512	0	0	0
Contributed Assets	13,707,706	0	0	0
Balances Forward	352,981,167	238,438,545	245,232,991	260,826,188
Non-Countywide Total	**666,288,662**	**533,987,931**	**545,198,179**	**561,963,111**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Type (Non-Countywide)

Amended Budget Non-Countywide Revenues 2025-26



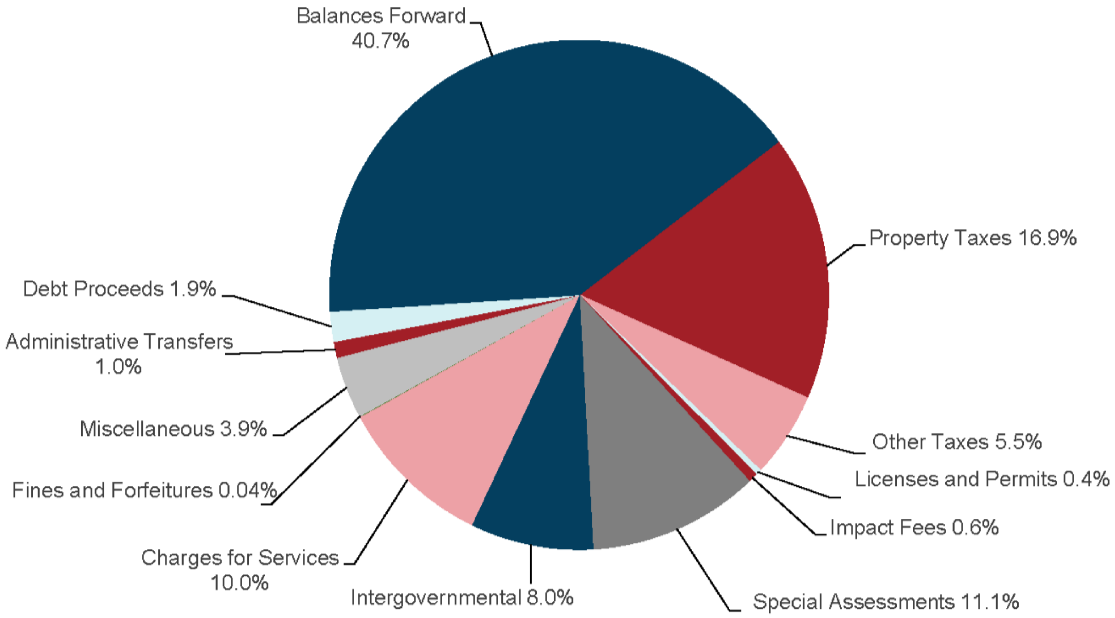
Adopted Budget Non-Countywide Revenues 2026-27



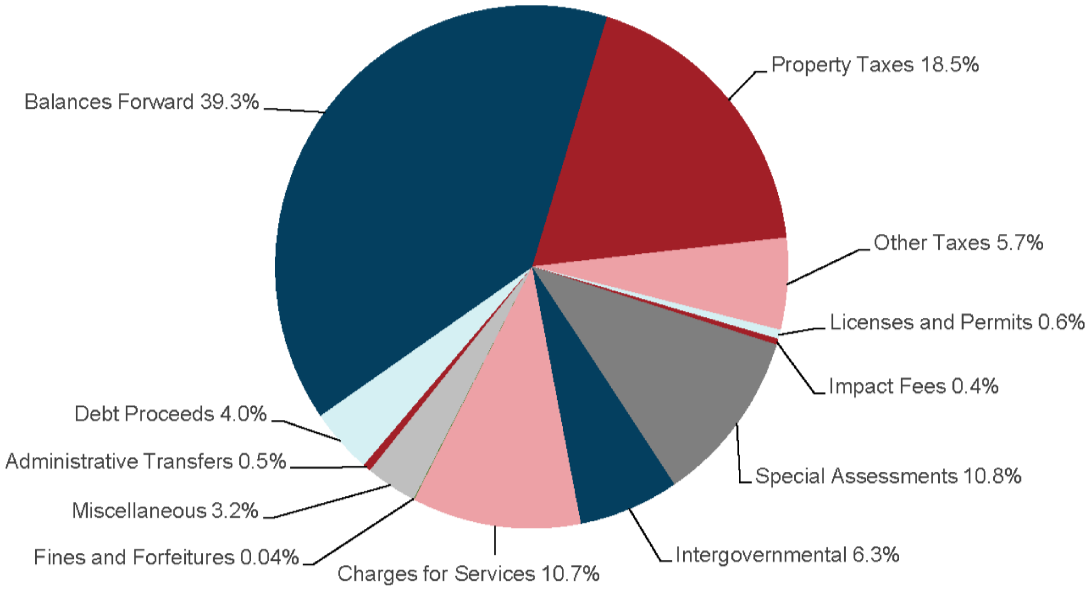
Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Revenue Summary by Type (Countywide and Non-Countywide)

Revenues and Other Sources of Funds	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Countywide and Non-Countywide				
Property Taxes	262,445,593	296,966,625	296,966,625	338,071,351
Other Taxes	100,814,802	95,904,014	95,904,014	103,860,919
Licenses and Permits	12,145,286	6,859,789	6,859,789	10,183,179
Impact Fees	17,960,646	10,421,000	10,421,000	6,555,789
Special Assessments	80,092,077	189,981,937	189,981,937	192,996,774
Intergovernmental	126,698,021	126,798,495	136,238,255	112,905,427
Charges for Services	169,605,953	173,440,716	174,128,958	194,129,108
Fines and Forfeitures	1,139,346	755,000	755,000	741,200
Miscellaneous	69,243,610	61,597,060	68,162,807	58,231,331
Less 5%	0	-38,847,220	-38,847,220	-42,456,842
Administrative Transfers	8,707,281	15,929,261	16,718,537	8,553,462
Debt Proceeds	4,499,763	31,878,061	31,878,061	69,996,500
Contributed Assets	13,707,706	0	0	0
Balances Forward	802,548,585	688,055,684	680,545,573	682,378,235
Countywide and Non-Countywide Total	**1,669,608,669**	**1,659,740,422**	**1,669,713,336**	**1,736,146,433**

Amended Budget Countywide and Non-Countywide Revenues 2025-26



Adopted Budget Countywide and Non-Countywide Revenues 2026-27



Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Countywide)

Expenditures		FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
General Fund					
Personnel		83,316,808	168,853,008	167,521,351	188,364,043
Operating		41,744,372	81,444,086	84,363,188	84,130,511
Capital		17,880,797	63,045,749	59,150,081	38,861,234
Debt Service		1,752,511	336,264	336,264	360,636
Grants and Aid		8,751,855	11,579,359	11,729,359	13,426,534
Non-operating		0	896,420	671,444	975,169
Interfund Transfers		2,533,986	3,324,267	3,352,052	2,955,616
Constitutional Officer Transfers		98,049,521	5,181,333	5,187,971	5,198,340
Reserves		0	23,681,868	23,268,548	26,913,037
	Fund Total	**254,029,850**	**358,342,354**	**355,580,258**	**361,185,120**
General Fund Grants					
Personnel		739,384	852,194	798,853	796,361
Operating		63,175	0	53,341	158,965
Capital		0	425,000	425,000	0
Grants and Aid		2,960,173	11,757,384	11,832,693	11,498,315
	Fund Total	**3,762,732**	**13,034,578**	**13,109,887**	**12,453,641**
Fine and Forfeiture Fund					
Personnel		0	22,042,952	22,042,952	23,344,751
Operating		622,280	5,949,793	5,913,363	6,878,343
Capital		155,547	39,000	438,126	136,161
Grants and Aid		3,517,857	4,761,193	4,850,074	5,157,486
Non-operating		0	60,870	0	60,870
Constitutional Officer Transfers		24,996,969	0	0	0
Reserves		0	6,285,243	6,199,762	7,259,574
	Fund Total	**29,292,653**	**39,139,051**	**39,444,277**	**42,837,185**
Crime Prevention Fund					
Operating		95,369	1,016,362	1,016,362	945,949
Capital		113,244	179,205	179,205	237,271
Reserves		0	200,000	200,000	200,000
	Fund Total	**208,613**	**1,395,567**	**1,395,567**	**1,383,220**
County Transportation Maintenance Fund					
Personnel		12,295,983	15,349,785	15,009,785	15,651,663
Operating		5,535,336	4,250,135	5,115,135	4,872,688
Capital		4,409,118	49,927,537	53,515,626	82,989,128
Debt Service		74,043	0	0	0
Grants and Aid		183,397	202,734	202,734	211,365
Interfund Transfers		25,000	0	0	0
Reserves		0	12,476,747	11,985,747	12,518,176
	Fund Total	**22,522,877**	**82,206,938**	**85,829,027**	**116,243,020**
80% Gas Tax Construction Fund					
Capital		4,148,038	15,901,135	15,551,024	13,434,574
	Fund Total	**4,148,038**	**15,901,135**	**15,551,024**	**13,434,574**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Countywide)

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
20% Gas Tax Construction Fund				
Operating	1,271,188	5,343,837	5,343,837	2,558,942
Fund Total	**1,271,188**	**5,343,837**	**5,343,837**	**2,558,942**
2nd Local Option Fuel Tax Fund				
Capital	622,587	14,105,208	14,105,208	11,501,383
Fund Total	**622,587**	**14,105,208**	**14,105,208**	**11,501,383**
TMF Transportation Planning Organization				
Personnel	377,745	488,261	488,261	510,058
Operating	464,873	318,135	318,135	563,859
Debt Service	2,175	0	0	0
Reserves	0	73,668	73,668	82,888
Fund Total	**844,793**	**880,064**	**880,064**	**1,156,805**
Sidewalk Construction Fund				
Capital	49,037	1,149,688	1,149,688	972,639
Fund Total	**49,037**	**1,149,688**	**1,149,688**	**972,639**
Marion County Airport Fund				
Personnel	177,643	271,485	260,863	255,535
Operating	465,817	667,315	704,440	695,038
Capital	14,647	12,775,487	13,911,934	13,871,106
Interfund Transfers	35,000	35,000	35,000	35,000
Reserves	0	110,314	110,314	123,887
Fund Total	**693,107**	**13,859,601**	**15,022,551**	**14,980,566**
Marion County Health Unit Trust Fund				
Capital	324,135	423,189	423,189	1,371,290
Grants and Aid	3,150,000	3,150,000	3,150,000	3,150,000
Reserves	0	1,562,233	1,562,233	1,463,524
Fund Total	**3,474,135**	**5,135,422**	**5,135,422**	**5,984,814**
Local Provider Participation Fund				
Operating	150,000	150,000	150,000	150,000
Grants and Aid	17,256,884	83,221,047	83,221,047	83,221,047
Reserves	0	2,064,893	2,064,893	1,027,319
Fund Total	**17,406,884**	**85,435,940**	**85,435,940**	**84,398,366**
Opioid County Settlement Fund				
Personnel	0	17,376	17,376	46,737
Operating	0	1,403,924	763,924	65,000
Capital	0	0	640,000	0
Grants and Aid	0	330,146	330,146	1,531,646
Fund Total	**0**	**1,751,446**	**1,751,446**	**1,643,383**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Countywide)

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Opioid Regional Settlement Fund				
Personnel	0	0	0	11,615
Operating	0	2,955,590	2,955,590	35,000
Grants and Aid	3,709,750	1,431,658	1,431,658	5,271,571
Interfund Transfers	1,002,768	0	0	0
Fund Total	**4,712,518**	**4,387,248**	**4,387,248**	**5,318,186**
Alcohol and Drug Abuse Trust Fund				
Operating	0	72,417	72,417	94,278
Grants and Aid	10,480	20,000	20,000	20,000
Fund Total	**10,480**	**92,417**	**92,417**	**114,278**
Criminal Justice Court Costs Fund				
Personnel	176,391	208,968	268,225	278,181
Operating	37,849	368,246	308,989	514,913
Grants and Aid	116,939	106,400	106,400	102,600
Reserves	0	150,000	150,000	200,819
Fund Total	**331,179**	**833,614**	**833,614**	**1,096,513**
Law Enforcement Trust Fund				
Operating	0	682,681	438,181	828,167
Interfund Transfers	214,100	0	244,500	0
Fund Total	**214,100**	**682,681**	**682,681**	**828,167**
Sheriffs Educational Fund				
Operating	0	1,192,516	1,192,516	1,340,367
Fund Total	**0**	**1,192,516**	**1,192,516**	**1,340,367**
Federal Equitable Sharing Fund				
Operating	0	318,985	318,985	373,266
Fund Total	**0**	**318,985**	**318,985**	**373,266**
E911 Management Fund				
Personnel	717,220	906,127	906,127	981,120
Operating	835,038	1,745,172	1,745,172	1,815,490
Capital	0	4,489,525	4,489,525	5,375,235
Debt Service	1,467	0	0	0
Reserves	0	1,200,000	1,200,000	1,427,420
Fund Total	**1,553,725**	**8,340,824**	**8,340,824**	**9,599,265**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Countywide)

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Tourist Development Tax				
Personnel	951,347	1,058,924	1,058,924	1,126,096
Operating	3,353,537	5,386,902	5,875,267	6,147,759
Capital	3,594,781	2,262,856	2,152,446	1,979,493
Debt Service	3,725	0	0	0
Non-operating	0	3,596,985	3,219,030	3,426,086
Interfund Transfers	500,000	0	0	0
Reserves	0	2,000,000	2,000,000	2,000,000
Fund Total	**8,403,390**	**14,305,667**	**14,305,667**	**14,679,434**
Parks and Recreation Fees Fund				
Personnel	659,572	858,638	858,638	891,907
Operating	372,882	645,147	673,020	674,046
Capital	2,738,076	5,129,241	4,623,439	3,692,500
Debt Service	28,443	0	0	0
Interfund Transfers	13,655	0	45,457	0
Fund Total	**3,812,628**	**6,633,026**	**6,200,554**	**5,258,453**
Medical Examiner Fund				
Operating	7,401,882	8,021,236	8,142,220	8,399,726
Capital	18,207	2,100,163	2,059,171	2,515,984
Debt Service	56,069	0	0	0
Non-operating	20,000	0	0	0
Reserves	0	50,000	66,824	50,000
Fund Total	**7,496,158**	**10,171,399**	**10,268,215**	**10,965,710**
American Rescue Plan Local Fiscal Recovery Fund				
Operating	0	307,366	278,123	0
Capital	19,087,298	16,039,655	21,597,510	7,369,132
Grants and Aid	1,747,573	926,097	0	0
Non-operating	0	0	0	249,850
Interfund Transfers	0	7,856,070	7,856,070	0
Fund Total	**20,834,871**	**25,129,188**	**29,731,703**	**7,618,982**
American Rescue Plan Emergency Rental 2 Fund				
Grants and Aid	1,429,999	0	0	0
Interfund Transfers	0	0	437,534	0
Fund Total	**1,429,999**	**0**	**437,534**	**0**
American Rescue Plan HOME Fund				
Personnel	13,814	150,000	150,000	245,000
Operating	46	0	0	35,190
Grants and Aid	488,576	2,081,234	2,081,234	1,558,248
Fund Total	**502,436**	**2,231,234**	**2,231,234**	**1,838,438**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Countywide)

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
American Rescue Plan LATCF Fund				
Capital	0	1,914,212	1,914,212	1,886,263
Fund Total	**0**	**1,914,212**	**1,914,212**	**1,886,263**
Public Improvement Transportation Debt Service				
Debt Service	3,923,798	3,923,722	3,923,722	3,916,624
Non-operating	0	2,803,257	2,803,257	2,803,257
Fund Total	**3,923,798**	**6,726,979**	**6,726,979**	**6,719,881**
Parks Capital Project Fund				
Capital	280,632	50,337	13,892	0
Fund Total	**280,632**	**50,337**	**13,892**	**0**
Public Improvement Transportation Capital Projects				
Capital	0	561,805	652,832	652,772
Fund Total	**0**	**561,805**	**652,832**	**652,772**
Infrastructure Surtax Capital Projects				
Capital	52,272,797	239,290,575	232,683,613	242,868,965
Reserves	0	3,019,120	2,127,214	10,236,574
Fund Total	**52,272,797**	**242,309,695**	**234,810,827**	**253,105,539**
Solid Waste Disposal Fund				
Personnel	4,583,679	6,281,314	6,281,314	6,523,284
Operating	21,582,486	21,212,646	21,425,646	21,784,853
Capital	0	27,422,972	28,280,482	32,258,224
Debt Service	1,122	0	0	0
Reserves	0	31,245,257	30,120,328	43,471,096
Fund Total	**26,167,287**	**86,162,189**	**86,107,770**	**104,037,457**
Insurance Fund				
Personnel	53,988,954	52,018,467	60,625,512	57,002,190
Operating	6,084,538	9,538,157	10,483,104	9,446,296
Capital	0	3,850,403	619,073	663,120
Debt Service	433	0	0	0
Reserves	0	10,620,619	3,803,568	10,905,087
Fund Total	**60,073,925**	**76,027,646**	**75,531,257**	**78,016,693**
Countywide Total	**530,346,417**	**1,125,752,491**	**1,124,515,157**	**1,174,183,322**

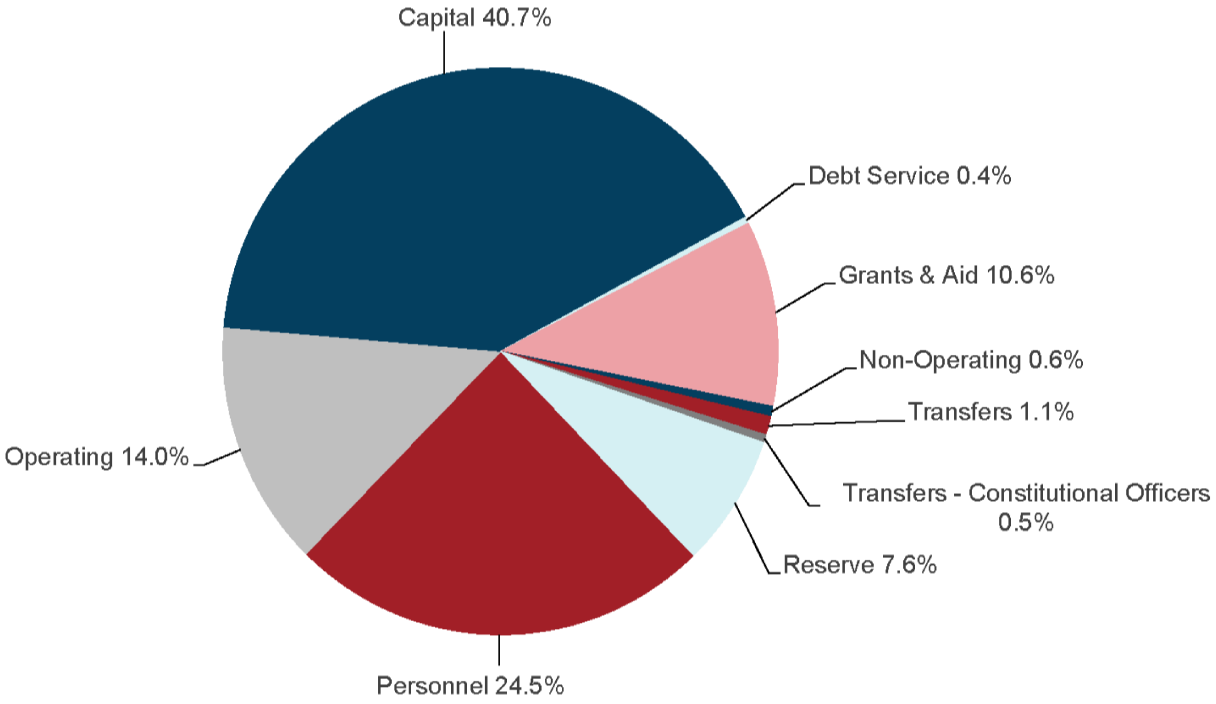

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Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Type (Countywide)

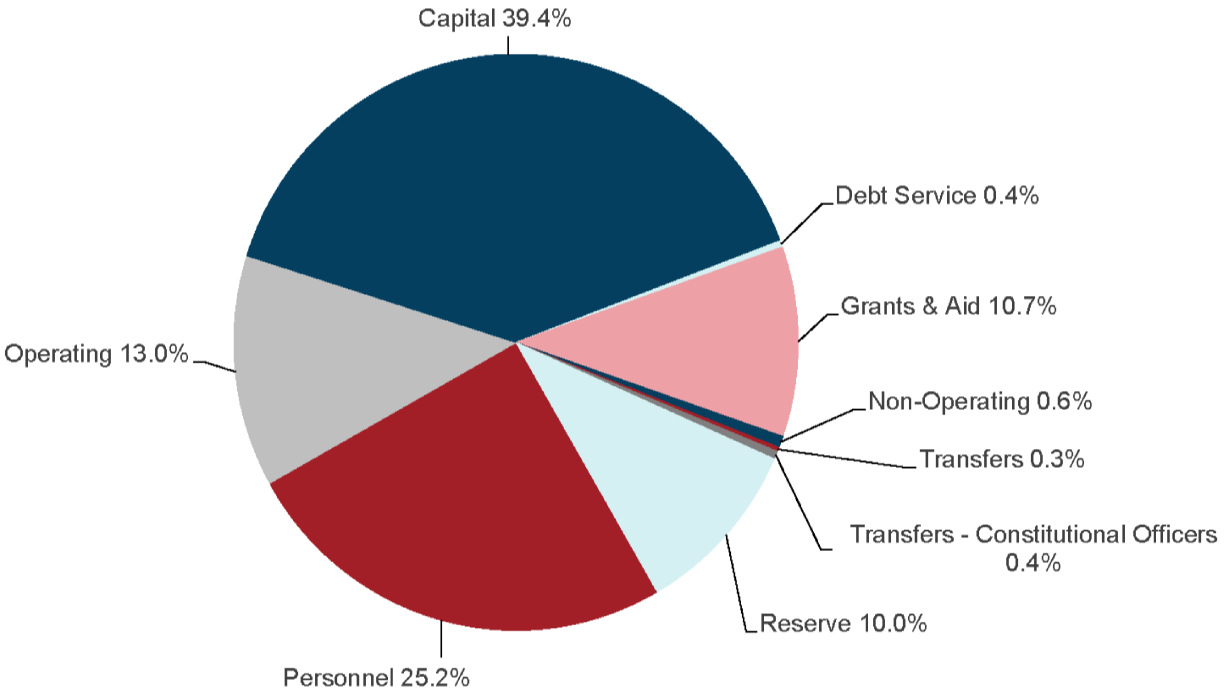
Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Countywide				
Personnel	157,998,540	269,357,499	276,288,181	296,028,541
Operating	90,080,668	152,990,648	157,650,955	152,508,646
Capital	105,708,941	461,082,942	458,575,276	462,636,474
Debt Service	5,843,786	4,259,986	4,259,986	4,277,260
Grants and Aid	43,323,483	119,567,252	118,955,345	125,148,812
Non-operating	20,000	7,357,532	6,693,731	7,515,232
Interfund Transfers	4,324,509	11,215,337	11,970,613	2,990,616
Constitutional Officer Transfers	123,046,490	5,181,333	5,187,971	5,198,340
Reserves	0	94,739,962	84,933,099	117,879,401
Countywide Total	**530,346,417**	**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 by Type (Countywide)

Amended Budget Countywide Expenditures 2025-26



Adopted Budget Countywide Expenditures 2026-27



Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

Expenditures		FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
MSTU for Law Enforcement					
Personnel		0	80,445,842	80,661,411	94,103,439
Operating		3,715,432	20,766,601	21,341,842	22,057,029
Capital		0	2,832,781	3,787,811	0
Non-operating		0	211,975	0	211,975
Interfund Transfers		3,226,058	3,204,247	3,204,247	3,806,500
Constitutional Officer Transfers		88,571,616	0	0	0
Reserves		0	18,780,576	18,778,966	22,682,144
	Fund Total	**95,513,106**	**126,242,022**	**127,774,277**	**142,861,087**
Fire Rescue and EMS Fund					
Personnel		51,987,247	56,363,415	56,363,415	75,760,652
Operating		13,070,206	17,124,809	17,107,693	17,220,169
Capital		1,626,297	1,888,490	2,152,582	438,401
Debt Service		303,555	250,001	250,001	48,275
Grants and Aid		280,700	375,000	363,411	266,000
Interfund Transfers		1,156,714	1,509,677	1,543,677	1,756,346
Reserves		0	27,341,428	27,372,698	37,325,019
	Fund Total	**68,424,719**	**104,852,820**	**105,153,477**	**132,814,862**
Fire Rescue Impact Fees Fund					
Capital		857	0	5,249	244,278
	Fund Total	**857**	**0**	**5,249**	**244,278**
EMS Impact Fees Fund					
Capital		0	0	0	74,354
	Fund Total	**0**	**0**	**0**	**74,354**
Stormwater Program					
Personnel		1,264,272	1,484,507	1,479,507	1,481,426
Operating		2,646,786	4,241,794	4,359,484	5,193,634
Capital		540,804	9,373,141	9,465,130	8,398,093
Debt Service		8,973	0	0	0
Grants and Aid		5,800	6,000	8,000	10,000
Reserves		0	3,260,818	3,264,139	2,638,000
	Fund Total	**4,466,635**	**18,366,260**	**18,576,260**	**17,721,153**
Building Safety Fund					
Personnel		5,929,630	7,114,497	7,114,497	7,579,770
Operating		2,048,968	3,690,918	3,815,918	4,154,711
Capital		315,017	532,557	408,664	257,660
Debt Service		62,286	0	0	0
Non-operating		0	3,656,239	3,656,239	5,823,169
Reserves		0	6,000,000	6,072,135	6,583,121
	Fund Total	**8,355,901**	**20,994,211**	**21,067,453**	**24,398,431**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Local Housing Assistance Trust Fund				
Personnel	327,199	367,622	385,963	387,893
Operating	23,042	200,000	16,610	100,870
Grants and Aid	4,297,502	9,265,183	9,861,935	2,325,509
Fund Total	**4,647,743**	**9,832,805**	**10,264,508**	**2,814,272**
Silver Springs Community Redevelopment Area Trust				
Operating	185,713	257,385	257,385	271,685
Capital	0	292,600	292,600	392,600
Grants and Aid	0	875,257	875,257	1,119,864
Fund Total	**185,713**	**1,425,242**	**1,425,242**	**1,784,149**
Impact Fee East District				
Operating	38,205	3,267	3,267	958
Capital	716,275	19,360,998	19,360,998	17,076,608
Fund Total	**754,480**	**19,364,265**	**19,364,265**	**17,077,566**
Impact Fee West District				
Operating	38,205	3,267	3,267	958
Capital	8,002,593	41,532,410	46,779,829	37,098,669
Fund Total	**8,040,798**	**41,535,677**	**46,783,096**	**37,099,627**
Impact Fee Ocala District				
Capital	0	0	0	980,213
Fund Total	**0**	**0**	**0**	**980,213**
RLE Comm Res Facility MSTU				
Personnel	32,310	78,590	78,590	78,262
Operating	79,386	38,492	38,492	62,236
Capital	0	314,476	290,213	487,214
Interfund Transfers	0	0	24,263	0
Reserves	0	101,567	101,567	138,608
Fund Total	**111,696**	**533,125**	**533,125**	**766,320**
RLE MSTU for Road Improvements				
Personnel	316,539	306,755	306,755	326,994
Operating	141,402	248,169	248,914	278,439
Capital	574,024	1,853,632	1,852,887	1,694,348
Fund Total	**1,031,965**	**2,408,556**	**2,408,556**	**2,299,781**
RLE Fire Protection MSBU				
Operating	502,626	0	0	0
Fund Total	**502,626**	**0**	**0**	**0**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Marion Oaks MSTU				
Personnel	782,440	936,338	936,338	944,704
Operating	339,707	464,391	464,391	491,490
Capital	450,235	1,518,556	1,536,189	2,781,760
Reserves	0	464,916	464,916	529,296
Fund Total	**1,572,382**	**3,384,201**	**3,401,834**	**4,747,250**
Marion Oaks MSTU for General Services				
Personnel	644,129	779,080	779,080	810,122
Operating	488,779	751,014	751,014	739,528
Capital	118,626	1,173,985	1,173,985	1,152,938
Reserves	0	250,000	250,000	250,000
Fund Total	**1,251,534**	**2,954,079**	**2,954,079**	**2,952,588**
Marion Oaks MSBU for Road Improvements				
Operating	100,972	122,528	122,528	122,493
Capital	3,153,923	3,339,867	3,339,867	1,659,799
Fund Total	**3,254,895**	**3,462,395**	**3,462,395**	**1,782,292**
Silver Springs Shores Special Tax District				
Personnel	626,967	677,129	677,129	722,105
Operating	396,089	439,091	444,591	454,249
Capital	78,544	663,961	658,461	990,722
Debt Service	610	0	0	0
Reserves	0	385,579	385,579	403,149
Fund Total	**1,102,210**	**2,165,760**	**2,165,760**	**2,570,225**
Silver Springs Shores MSBU for Road Improvements				
Operating	30,830	99,854	99,854	41,987
Capital	0	3,794,191	3,794,191	4,861,118
Fund Total	**30,830**	**3,894,045**	**3,894,045**	**4,903,105**
Hills of Ocala MSTU for Recreation				
Operating	45,711	41,640	71,640	32,939
Capital	0	123,384	93,384	99,933
Reserves	0	15,000	15,000	25,000
Fund Total	**45,711**	**180,024**	**180,024**	**157,872**
Doublegate MSTU for General Services				
Operating	3,069	4,063	4,063	4,665
Fund Total	**3,069**	**4,063**	**4,063**	**4,665**
Raven Hill MSTU for General Services				
Operating	2,744	9,780	9,780	9,190
Fund Total	**2,744**	**9,780**	**9,780**	**9,190**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Rainbows End MSTU for General Municipal Services				
Operating	1,787	7,136	7,136	7,136
Capital	0	471,062	471,062	505,028
Fund Total	**1,787**	**478,198**	**478,198**	**512,164**
Tompkins and Georges MSTU				
Operating	8,344	17,887	17,887	17,212
Fund Total	**8,344**	**17,887**	**17,887**	**17,212**
Country Estates MSTU				
Operating	2,273	3,802	3,802	4,419
Fund Total	**2,273**	**3,802**	**3,802**	**4,419**
Citrus Park MSTU				
Operating	5,324	18,750	18,750	18,495
Fund Total	**5,324**	**18,750**	**18,750**	**18,495**
Wineberry MSTU for General Services				
Operating	3,402	12,125	12,125	11,796
Fund Total	**3,402**	**12,125**	**12,125**	**11,796**
Golden Hills MSTU for General Services				
Operating	19,714	118,980	118,980	120,717
Fund Total	**19,714**	**118,980**	**118,980**	**120,717**
Delcrest MSTU for General Services				
Operating	1,773	13,359	13,359	13,203
Fund Total	**1,773**	**13,359**	**13,359**	**13,203**
Bellaire MSTU for General Services				
Operating	2,210	10,209	10,209	10,169
Fund Total	**2,210**	**10,209**	**10,209**	**10,169**
Hamlet at Sherman Oaks MSBU for General Services				
Operating	6,607	29,542	29,542	38,137
Fund Total	**6,607**	**29,542**	**29,542**	**38,137**
Heather Island Market MSBU for General Services				
Operating	0	0	0	7,600
Fund Total	**0**	**0**	**0**	**7,600**

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Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Lake Tropicana MSTU for Road Improvements				
Operating	5,316	10,516	10,516	15,103
Capital	15,169	1,096,964	1,096,964	659,650
Fund Total	**20,485**	**1,107,480**	**1,107,480**	**674,753**
Golden Hills MSTU for Road Improvements				
Operating	3,361	8,028	8,028	8,156
Capital	0	692,079	692,079	748,499
Fund Total	**3,361**	**700,107**	**700,107**	**756,655**
Kingsland Estates Ocala Waterway MSBU Road Improve				
Operating	11,803	10,479	10,479	11,485
Capital	900	840,791	840,791	1,012,449
Fund Total	**12,703**	**851,270**	**851,270**	**1,023,934**
Kingsland Whispering Pines Forest Glenn MSBU Roads				
Operating	11,704	10,465	10,465	11,459
Capital	610	938,448	938,448	1,118,698
Fund Total	**12,314**	**948,913**	**948,913**	**1,130,157**
Silver Springs Acres MSBU for Road Maintenance				
Operating	82,229	81,711	81,711	81,939
Capital	0	211,953	211,953	244,920
Fund Total	**82,229**	**293,664**	**293,664**	**326,859**
Ocala Waterway Estates MSBU for Road Maintenance				
Operating	17,166	77,220	77,220	77,212
Capital	0	455,572	455,572	475,517
Fund Total	**17,166**	**532,792**	**532,792**	**552,729**
NW 17th Avenue Northwoods MSBU for Road Maint				
Operating	4,960	6,538	6,538	6,538
Capital	0	17,024	17,024	18,503
Fund Total	**4,960**	**23,562**	**23,562**	**25,041**
Rainbow Park Units 1 and 2 MSBU for Road Maint				
Operating	43,183	82,517	82,517	83,936
Capital	0	1,558,929	1,558,929	1,893,206
Fund Total	**43,183**	**1,641,446**	**1,641,446**	**1,977,142**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Paradise Farms MSBU for Roadside Mowing				
Operating	8,170	45,257	45,257	51,012
Fund Total	**8,170**	**45,257**	**45,257**	**51,012**
Stonecrest Center MSBU for Road Maintenance				
Operating	2,406	7,295	32,295	34,891
Capital	0	98,207	73,207	56,041
Fund Total	**2,406**	**105,502**	**105,502**	**90,932**
Deer Path Estates Ph 1 and 2 MSBU for Road Maint				
Operating	8,105	22,527	22,527	22,527
Capital	0	129,371	129,371	148,532
Fund Total	**8,105**	**151,898**	**151,898**	**171,059**
Pine Run Estates MSTU for Road Improvements				
Operating	70,997	119,635	119,635	87,135
Capital	0	131,303	131,303	175,751
Fund Total	**70,997**	**250,938**	**250,938**	**262,886**
Woods and Lakes Subdivision MSBU for Road Maint				
Operating	6,733	21,324	21,324	21,321
Capital	0	630,731	630,731	681,656
Fund Total	**6,733**	**652,055**	**652,055**	**702,977**
DRA Maintenance for NW 49 Street 35 Street MSBU				
Operating	763	65,595	65,595	76,940
Fund Total	**763**	**65,595**	**65,595**	**76,940**
Maricamp Market Center 1 and 2 MSBU for Road Maint				
Operating	512	1,562	1,562	1,980
Capital	0	21,324	21,324	29,868
Fund Total	**512**	**22,886**	**22,886**	**31,848**
Indian Meadows MSTU for Street Lighting				
Operating	3,120	5,582	5,582	5,721
Fund Total	**3,120**	**5,582**	**5,582**	**5,721**
Ocala Heights MSTU for Street Lighting				
Operating	3,788	42,822	42,822	43,385
Fund Total	**3,788**	**42,822**	**42,822**	**43,385**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Bahia Oaks MSBU for Street Lighting				
Operating	17,680	24,510	24,510	26,527
Fund Total	**17,680**	**24,510**	**24,510**	**26,527**
Boardman MSTU for Street Lighting				
Operating	4,249	16,353	16,353	15,439
Fund Total	**4,249**	**16,353**	**16,353**	**15,439**
Hickory Hill MSTU for Street Lighting				
Operating	2,709	8,136	8,136	8,006
Fund Total	**2,709**	**8,136**	**8,136**	**8,006**
Churchill MSTU for Street Lighting				
Operating	2,825	9,609	9,609	9,270
Fund Total	**2,825**	**9,609**	**9,609**	**9,270**
Lake Weir Edgewater MSBU for Street Lighting				
Operating	13,622	150,566	150,566	153,113
Fund Total	**13,622**	**150,566**	**150,566**	**153,113**
Boulder Hill Subdivision MSTU for Street Lighting				
Operating	1,358	13,376	13,376	14,464
Fund Total	**1,358**	**13,376**	**13,376**	**14,464**
Kingsland Whispering Pines MSBU Street Lighting				
Operating	71,141	79,450	79,450	88,240
Fund Total	**71,141**	**79,450**	**79,450**	**88,240**
Series 2015A Debt Service Fund				
Debt Service	28,427	0	0	0
Fund Total	**28,427**	**0**	**0**	**0**
Series 2016A Debt Service Fund				
Debt Service	87,237	0	0	0
Fund Total	**87,237**	**0**	**0**	**0**
Series 2017A Debt Service Fund				
Debt Service	189,136	71,352	71,352	0
Fund Total	**189,136**	**71,352**	**71,352**	**0**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

Expenditures		FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Series 2019A Debt Service Fund					
Debt Service		124,507	66,251	66,251	65,900
	Fund Total	**124,507**	**66,251**	**66,251**	**65,900**
Series 2021A Debt Service Fund					
Debt Service		230,087	146,583	146,583	139,253
	Fund Total	**230,087**	**146,583**	**146,583**	**139,253**
Series 2022A Debt Service Fund					
Debt Service		84,835	40,761	40,761	40,092
	Fund Total	**84,835**	**40,761**	**40,761**	**40,092**
Series 2024A Debt Service Fund					
Debt Service		98,380	108,215	108,215	108,929
	Fund Total	**98,380**	**108,215**	**108,215**	**108,929**
Series 2024B Debt Service Fund					
Debt Service		146,084	165,993	165,993	168,623
	Fund Total	**146,084**	**165,993**	**165,993**	**168,623**
Series 2025A Debt Service Fund					
Debt Service		0	0	0	204,874
	Fund Total	**0**	**0**	**0**	**204,874**
Series 2026A Debt Service Fund					
Debt Service		0	0	0	55,022
	Fund Total	**0**	**0**	**0**	**55,022**
Series 2024A Capital Projects Fund					
Capital		139,744	106,509	106,509	109,645
	Fund Total	**139,744**	**106,509**	**106,509**	**109,645**
Series 2024B Capital Projects Fund					
Capital		1,167,746	0	1,710	0
	Fund Total	**1,167,746**	**0**	**1,710**	**0**
Series 2025A Capital Projects Fund					
Capital		2,236,652	0	0	0
Debt Service		8,500	0	0	0
	Fund Total	**2,245,152**	**0**	**0**	**0**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Fund (Non-Countywide)

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Marion County Utility Fund				
Personnel	9,856,902	12,345,026	11,602,711	13,358,817
Operating	30,391,843	13,750,644	15,062,556	15,590,683
Capital	0	92,955,985	101,410,742	87,756,344
Debt Service	1,236,870	7,541,864	7,541,864	6,950,220
Reserves	0	36,632,797	30,998,823	30,378,428
Fund Total	**41,485,615**	**163,226,316**	**166,616,696**	**154,034,492**
Non-Countywide Total	**245,792,577**	**533,987,931**	**545,198,179**	**561,963,111**

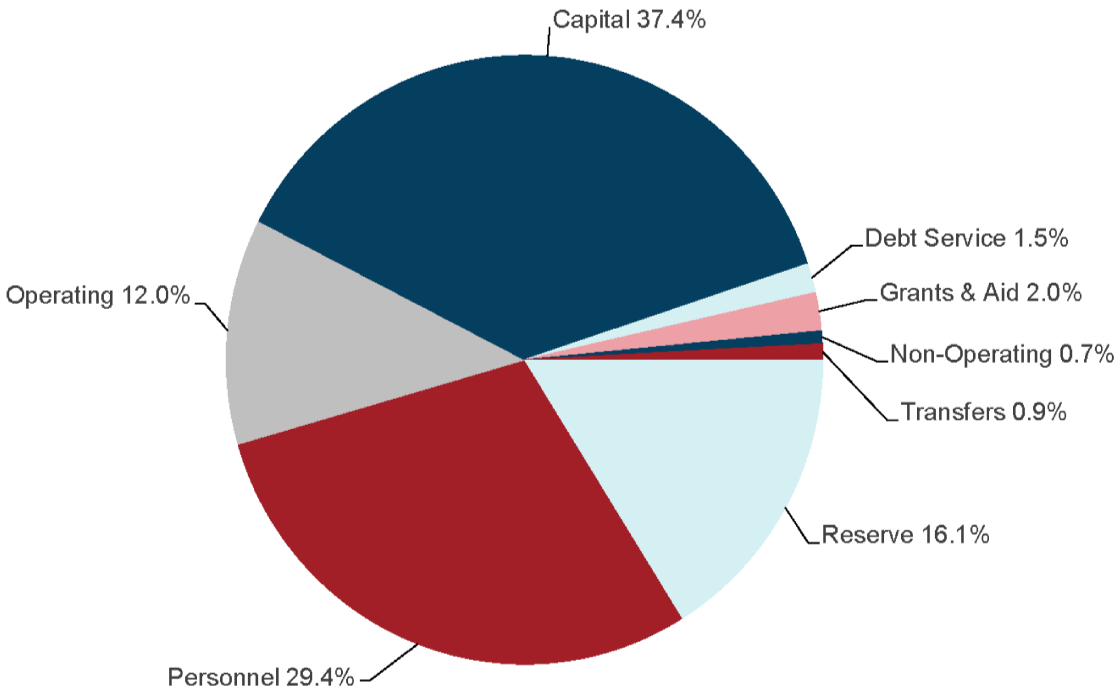

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Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Type (Non-Countywide)

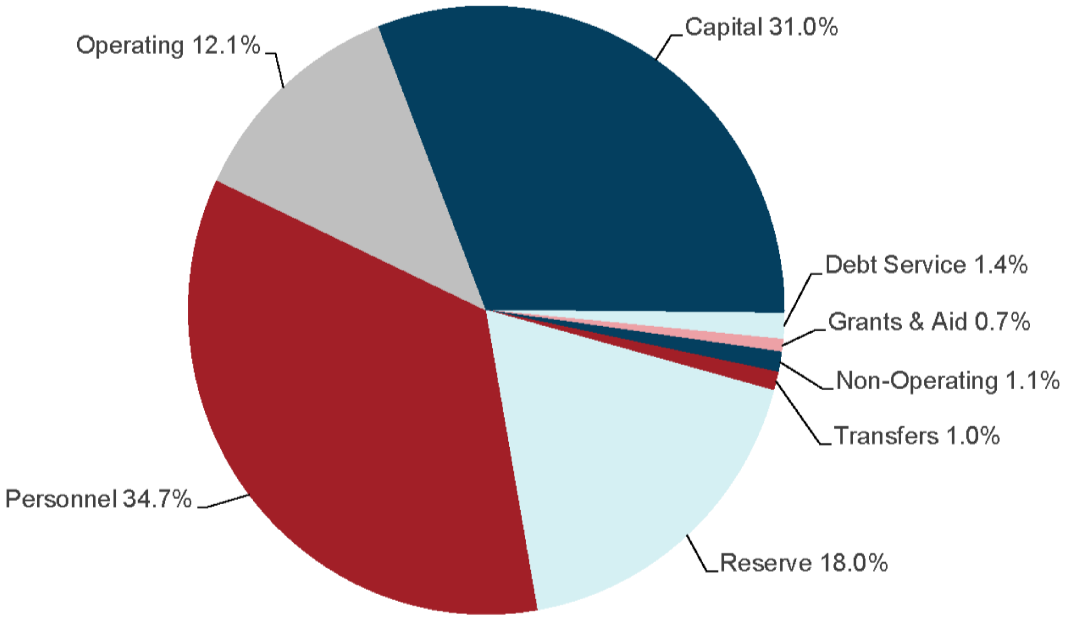
Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Non-Countywide				
Personnel	71,767,635	160,898,801	160,385,396	195,554,184
Operating	54,739,049	63,410,570	65,401,152	68,032,596
Capital	19,138,016	188,951,281	203,779,759	174,323,015
Debt Service	2,609,487	8,391,020	8,391,020	7,781,188
Grants and Aid	4,584,002	10,521,440	11,108,603	3,721,373
Non-operating	0	3,868,214	3,656,239	6,035,144
Interfund Transfers	4,382,772	4,713,924	4,772,187	5,562,846
Constitutional Officer Transfers	88,571,616	0	0	0
Reserves	0	93,232,681	87,703,823	100,952,765
Non-Countywide Total	**245,792,577**	**533,987,931**	**545,198,179**	**561,963,111**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Type (Non-Countywide)

Amended Budget Non-Countywide Expenditures 2025-26



Adopted Budget Non-Countywide Expenditures 2026-27

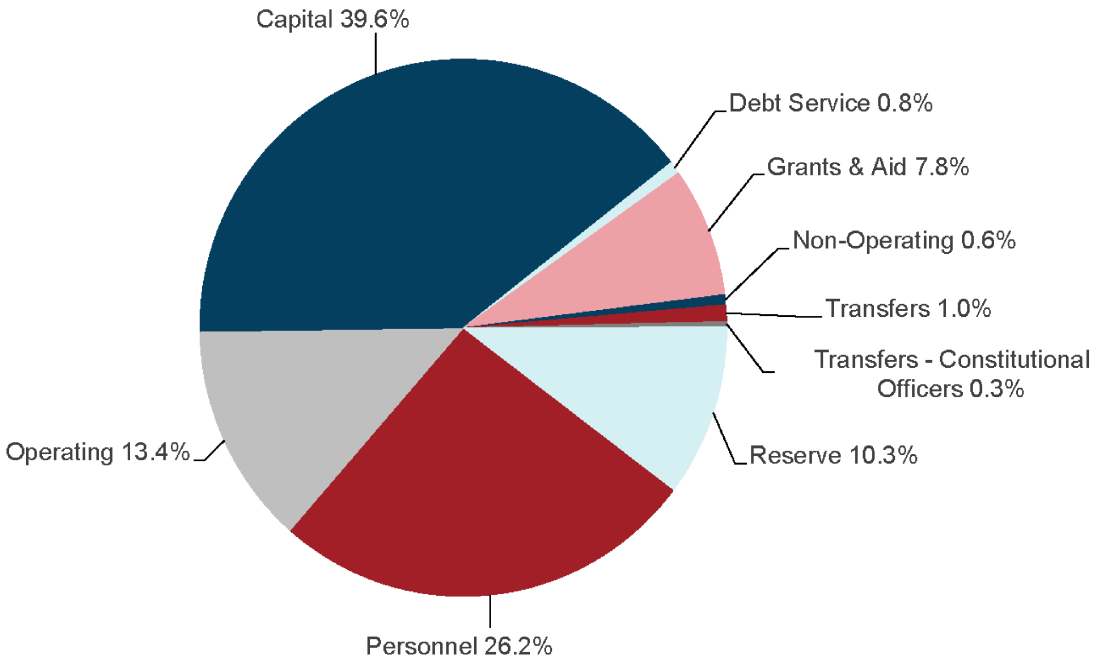


Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Expenditure Summary by Type (Countywide and Non-Countywide)

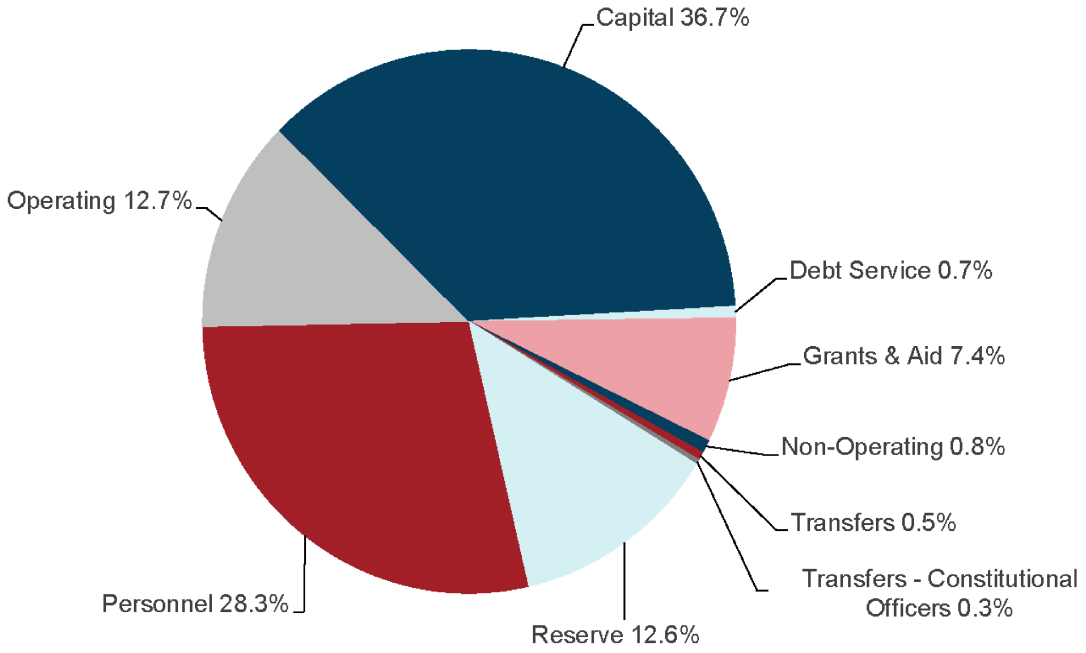
Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Countywide and Non-Countywide				
Personnel	229,766,175	430,256,300	436,673,577	491,582,725
Operating	144,819,717	216,401,218	223,052,107	220,541,242
Capital	124,846,957	650,034,223	662,355,035	636,959,489
Debt Service	8,453,273	12,651,006	12,651,006	12,058,448
Grants and Aid	47,907,485	130,088,692	130,063,948	128,870,185
Non-operating	20,000	11,225,746	10,349,970	13,550,376
Interfund Transfers	8,707,281	15,929,261	16,742,800	8,553,462
Constitutional Officer Transfers	211,618,106	5,181,333	5,187,971	5,198,340
Reserves	0	187,972,643	172,636,922	218,832,166
Countywide and Non-Countywide Total	**776,138,994**	**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 by Type (Countywide and Non-Countywide)

Amended Budget Countywide and Non-Countywide Expenditures 2025-26



Adopted Budget Countywide and Non-Countywide Expenditures 2026-27



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

By Unit and Division	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Legislative and Administrative				
County Commission	6,043,310	30,505,261	30,232,941	34,223,253
Financial and Administrative	271,952	297,574	307,574	307,574
Legal	1,529,000	1,747,004	1,747,004	1,808,748
Administration	1,610,365	1,760,584	1,769,584	1,855,847
Public Relations	780,898	970,674	1,335,484	982,214
Human Resources Administration	1,230,687	1,022,517	1,022,517	1,073,910
Legislative and Administrative Total	11,466,212	36,303,614	36,415,104	40,251,546
Support Services				
Information Technology	9,142,479	9,188,322	9,338,322	9,411,442
Procurement Services	1,514,203	1,669,191	1,669,191	1,765,358
Fleet Management	8,920,157	10,166,175	10,340,175	10,540,962
Facilities Management	11,179,758	13,764,307	13,774,567	13,840,036
Support Services Total	30,756,597	34,787,995	35,122,255	35,557,798
Growth Management				
Planning and Zoning	2,662,720	3,522,552	3,522,552	3,562,989
Code Enforcement	1,688,710	2,322,573	2,322,573	2,290,414
Growth Management Total	4,351,430	5,845,125	5,845,125	5,853,403
Public Safety				
Fire Rescue and Ambulance	109,933,583	155,197,449	155,498,106	196,539,076
Emergency 911 System	1,553,726	8,340,824	8,340,824	9,599,265
Public Safety Radio	2,028,844	3,052,242	3,052,242	3,295,839
Public Safety Communications	8,346,253	8,863,560	8,891,858	8,980,042
Building Inspections	8,355,901	20,994,211	21,067,453	24,398,431
Animal Services	6,666,969	8,015,735	7,941,717	8,634,142
Public Safety Total	136,885,276	204,464,021	204,792,200	251,446,795
Public Services				
Community Services	392,294	469,926	513,926	428,561
Grant Funded Community Services	10,463,437	25,098,617	26,043,163	17,106,351
Health Services	12,851,747	15,378,136	15,506,325	16,717,576
Southeastern Livestock Pavilion	788,491	1,001,429	1,001,429	981,733
Cooperative Extension Service	1,038,673	1,295,972	1,282,927	1,342,093
Parks and Recreation	10,887,762	14,862,036	14,566,902	12,974,309
Public Library System	9,795,221	12,508,127	12,508,127	12,683,639
Veterans Services	729,937	876,059	892,059	830,345
Economic Development	187,500	676,032	676,032	631,125
Economic Recovery	20,834,871	25,129,188	29,731,703	7,618,982
Tourist Development	8,403,391	14,305,667	14,305,667	14,679,434
Public Services Total	76,373,324	111,601,189	117,028,260	85,994,148

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

By Unit and Division	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Public Works				
Transportation	21,173,567	28,523,240	28,726,241	25,936,611
Transportation Planning Organization	844,793	880,064	880,064	1,156,805
Other Road Improvements	118,905	2,109,453	2,109,453	2,006,075
Property Management	65,020	80,002	80,002	84,317
Municipal Services	612,570	882,570	882,570	891,845
Airport	693,108	13,859,601	15,022,551	14,980,566
Stormwater Program	4,466,636	18,366,260	18,576,260	17,721,153
Water Resources	181,828	198,458	198,458	202,781
Solid Waste	26,167,287	86,162,189	86,107,770	104,037,457
Utilities	41,485,616	163,226,316	166,616,696	154,034,492
Public Works Total	95,809,330	314,288,153	319,200,065	321,052,102
Constitutional Officers				
Clerk of Court and Comptroller	5,181,011	5,744,024	5,750,880	6,056,585
Property Appraiser	4,912,187	5,181,333	5,187,971	5,198,340
Sheriff	186,377,011	204,730,775	207,573,295	225,522,857
Supervisor of Elections	4,334,039	5,220,182	5,220,182	4,237,742
Tax Collector	10,813,858	12,086,582	12,086,582	12,698,912
Constitutional Officers Total	211,618,106	232,962,896	235,818,910	253,714,436
Courts and Criminal Justice				
Court Administration	1,262,349	1,460,508	1,460,508	1,495,809
Court Programs and Services	2,943,390	4,141,663	4,151,663	4,502,251
Public Defender	512,247	591,166	591,166	700,848
State Attorney	1,188,826	1,361,061	1,381,061	1,484,161
Criminal Justice	10,520,458	40,433,312	40,413,312	46,834,665
Courts and Criminal Justice Total	16,427,270	47,987,710	47,997,710	55,017,734
Special Districts				
Marion Oaks MSTU for Recreation	1,572,381	3,384,201	3,401,834	4,747,250
Silver Springs Shores Special Tax District	1,102,210	2,165,760	2,165,760	2,570,225
Hills of Ocala MSTU	45,711	180,024	180,024	157,872
Rainbow Lakes Estates MSTU	111,696	533,125	533,125	766,320
Rainbow Lakes Estates Fire MSBU	502,626	0	0	0
Marion Oaks MSTU for General Services	1,251,533	2,954,079	2,954,079	2,952,588
Road Improve and Maint Service Units	4,611,776	17,158,361	17,158,361	16,840,102
General Municipal Service Units	57,245	716,695	716,695	767,767
Street Lighting Service Units	120,491	350,404	350,404	364,165
Community Redevelopment Area	185,713	1,425,242	1,425,242	1,784,149
Special Districts Total	9,561,382	28,867,891	28,885,524	30,950,438
Agencies				
Health Department	3,474,135	5,135,422	5,135,422	5,984,814
Health Agencies	17,406,884	85,435,940	85,435,940	84,398,366
Community Service Agencies	1,691,194	2,285,497	2,285,497	1,748,145
Economic Development Agencies	416,000	480,000	480,000	485,000
Planning Agencies	84,388	87,636	87,636	90,614
Other Agencies	7,654,458	10,406,518	10,503,334	11,208,572
Agencies Total	30,727,059	103,831,013	103,927,829	103,915,511
Transfers				
Interfund Transfers	2,533,986	3,324,267	3,352,052	2,955,616
Transfers Total	2,533,986	3,324,267	3,352,052	2,955,616

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

By Unit and Division	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Internal Services				
Risk Management	60,063,142	72,795,289	75,530,230	78,016,693
Internal Services Total	60,063,142	72,795,289	75,530,230	78,016,693
Debt Service				
Transportation Debt Service	3,923,798	6,726,979	6,726,979	6,719,881
Road Assessment Program Debt Service	988,693	599,155	599,155	782,693
Debt Service Total	4,912,491	7,326,134	7,326,134	7,502,574
Capital Improvements				
General Capital Improvements	23,267,027	75,866,022	62,339,585	44,309,142
Public Safety Communications Capital	3,022,738	615,695	238,356	1,906,500
Parks and Recreation Capital	2,385,213	3,596,891	2,615,960	1,924,803
Sheriff Capital Improvements	6,208,292	26,883,670	24,721,734	26,189,262
Fire Rescue and Ambulance Capital	12,332,959	24,402,276	29,516,957	27,972,778
Transportation Improvements	33,792,801	292,006,001	297,053,066	291,509,009
Road Assessment Program Improvements	3,644,357	31,984,570	31,986,280	70,106,145
Capital Improvements Total	84,653,387	455,355,125	448,471,938	463,917,639
Rainbow Lakes Estates				
Rainbow Lakes Estates Mun Svc District	417,295	1,613,373	1,637,636	1,698,109
Rainbow Lakes Estates Total	417,295	1,613,373	1,637,636	1,698,109
CountyTotal	**776,556,287**	**1,661,353,795**	**1,671,350,972**	**1,737,844,542**

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Full Time Equivalent Summary

By Unit and Division	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Legislative and Administrative			
County Commission	7.00	7.00	7.00
Legal	10.00	10.00	10.00
Administration	8.72	8.72	8.72
Public Relations	7.00	7.00	7.00
Human Resources Administration	10.50	8.50	8.50
Legislative and Administrative Total	43.22	41.22	41.22
Support Services			
Information Technology	40.00	42.00	42.00
Procurement Services	18.00	18.00	18.00
Fleet Management	29.00	29.00	31.00
Facilities Management	60.00	63.00	63.00
Support Services Total	147.00	152.00	154.00
Growth Management			
Planning and Zoning	24.50	26.50	27.00
Code Enforcement	18.00	20.00	20.00
Growth Management Total	42.50	46.50	47.00
Public Safety			
Fire Rescue and Ambulance	730.00	746.00	827.00
Emergency 911 System	9.00	10.00	10.00
Public Safety Radio	2.00	2.00	2.00
Public Safety Communications	79.00	79.00	79.00
Building Inspections	75.36	76.36	78.36
Animal Services	67.24	69.24	70.24
Public Safety Total	962.60	982.60	1,066.60
Public Services			
Community Services	18.50	18.50	18.00
Southeastern Livestock Pavilion	8.00	8.00	8.00
Cooperative Extension Service	16.00	16.00	16.00
Parks and Recreation	63.75	63.75	64.00
Public Library System	110.49	122.49	122.49
Veterans Services	9.00	9.00	9.00
Tourist Development	11.00	11.00	11.00
Public Services Total	236.74	248.74	248.49
Public Works			
Transportation	179.04	184.29	183.29
Transportation Planning Organization	4.00	4.00	4.00
Property Management	1.00	1.00	1.00
Municipal Services	8.84	7.84	7.84
Airport	3.00	3.00	3.00
Stormwater Program	13.02	13.27	13.27
Water Resources	1.00	1.00	1.00
Solid Waste	72.62	72.62	72.62
Utilities	132.04	139.44	143.44
Public Works Total	414.56	426.46	429.46

Marion County Board of County Commissioners
Fiscal Year 2027 Adopted Budget
Full Time Equivalent Summary

By Unit and Division	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Courts and Criminal Justice			
Court Administration	8.00	9.00	9.00
Court Programs and Services	15.00	14.00	15.00
Courts and Criminal Justice Total	23.00	23.00	24.00
Special Districts			
Marion Oaks MSTU for Recreation	11.34	12.34	12.34
Silver Springs Shores Special Tax District	8.33	8.33	8.33
Rainbow Lakes Estates MSTU	1.50	1.50	1.50
Marion Oaks MSTU for General Services	11.07	11.07	11.07
Road Improve and Maint Service Units	4.33	4.33	4.33
Special Districts Total	36.57	37.57	37.57
Agencies			
Other Agencies	2.00	2.00	2.00
Agencies Total	2.00	2.00	2.00
Internal Services			
Risk Management	7.50	8.50	8.50
Internal Services Total	7.50	8.50	8.50
Rainbow Lakes Estates			
Rainbow Lakes Estates Mun Svc District	3.33	3.33	3.33
Rainbow Lakes Estates Total	3.33	3.33	3.33
CountyTotal	**1,919.02**	**1,971.92**	**2,062.17**

Adopted Budget
Division Detail

Legislative and Administrative
Division: County Commission

DESCRIPTION:

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

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

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

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

Legislative and Administrative
Division: County Commission

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Legislative	6,043,309	30,505,261	30,232,941	34,223,253
Total County Commission	6,043,309	30,505,261	30,232,941	34,223,253

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Legislative	7.00	7.00	7.00
Total County Commission	7.00	7.00	7.00

Cost Center: Legislative
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	1,095,757	1,149,480	1,149,480	1,200,015
Operating	1,674,266	2,077,650	2,068,650	1,991,038
Debt Service	178,361	0	0	0
Grants and Aid	3,094,925	3,601,763	3,751,763	4,124,663
Reserves	0	23,676,368	23,263,048	26,907,537
Total Legislative Expenditures	6,043,309	30,505,261	30,232,941	34,223,253

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
County Commissioner	5.00	5.00	5.00
Executive Assistant to the County Commission	2.00	2.00	2.00
Total Legislative Full Time Equivalents	7.00	7.00	7.00

Legislative and Administrative

Division: Financial and Administrative

DESCRIPTION:

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

Legislative and Administrative

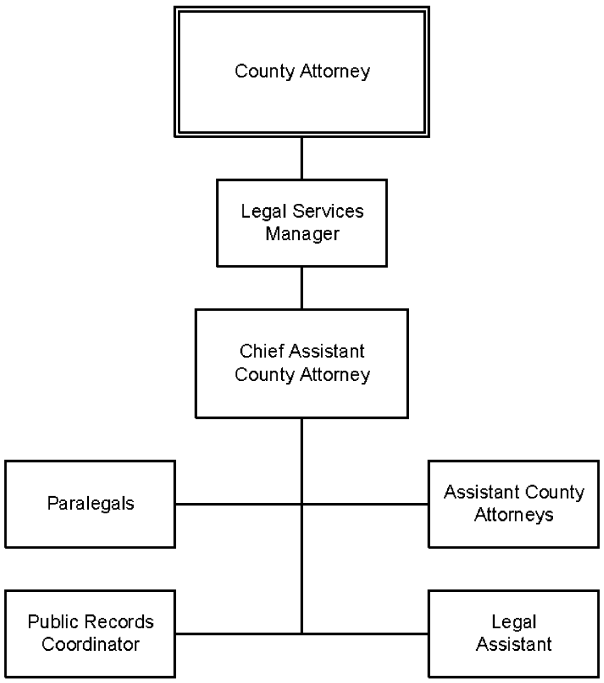
Division: Financial and Administrative

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Finance and Administration	271,952	297,574	307,574	307,574
Total Financial and Administrative	271,952	297,574	307,574	307,574

Cost Center: Finance and Administration
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	271,952	297,574	307,574	307,574
Total Finance and Administration Expenditures	271,952	297,574	307,574	307,574

County Attorney



Legislative and Administrative
Division: Legal

MISSION:

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

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

DESCRIPTION:

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

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

BUDGET PRIORITIES:

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

GOALS:

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

Legislative and Administrative
Division: Legal

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
County Attorney	1,529,000	1,747,004	1,747,004	1,808,748
Total Legal	1,529,000	1,747,004	1,747,004	1,808,748

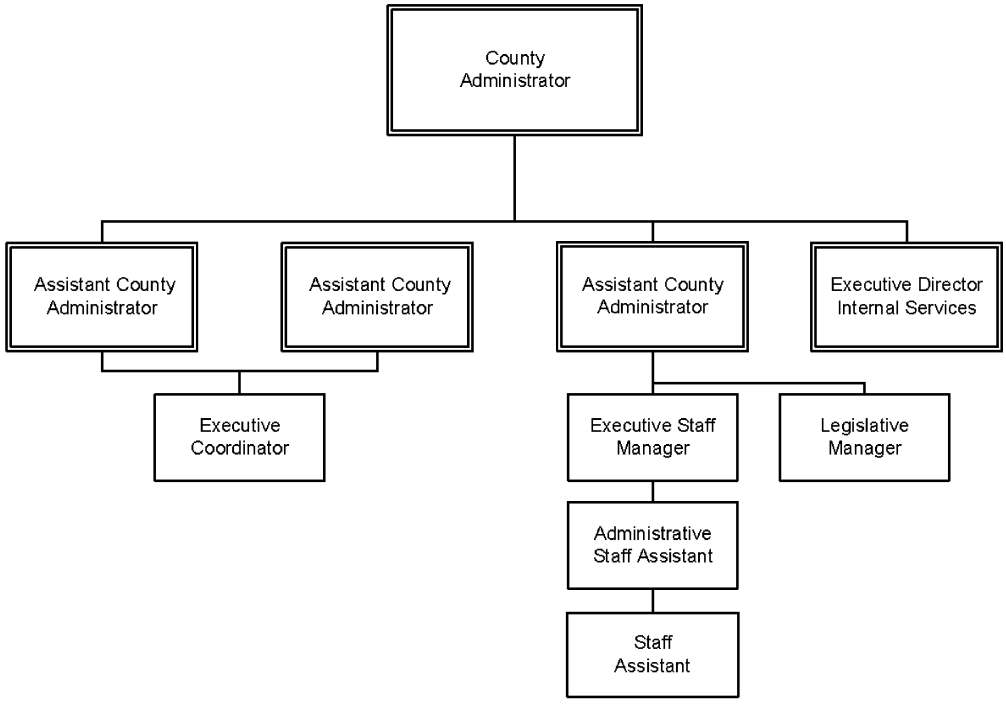
Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
County Attorney	10.00	10.00	10.00
Total Legal	10.00	10.00	10.00

Cost Center: County Attorney
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	1,441,760	1,599,439	1,599,439	1,664,187
Operating	72,480	147,565	147,565	144,561
Capital	9,194	0	0	0
Debt Service	5,566	0	0	0
Total County Attorney Expenditures	1,529,000	1,747,004	1,747,004	1,808,748

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
County Attorney	1.00	1.00	1.00
Legal Services Manager	1.00	1.00	1.00
Chief Assistant County Attorney	1.00	1.00	1.00
Assistant County Attorney	3.00	3.00	3.00
Paralegal	2.00	2.00	2.00
Legal Assistant	1.00	1.00	1.00
Public Records Coordinator	1.00	1.00	1.00
Total County Attorney Full Time Equivalents	10.00	10.00	10.00

Administration



Legislative and Administrative
Division: Administration

MISSION:

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

DESCRIPTION:

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

BUDGET PRIORITIES:

The budget priorities for the County Administrator's budget in FY 2026-27 are the same as for all the departments; cut operating budgets to align with past expenditures, keep recurring costs below a 5% increase, and maximize funds for projects.

GOALS:

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

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

Legislative and Administrative
Division: Administration

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
County Administrator	1,610,368	1,760,584	1,769,584	1,855,847
Total Administration	1,610,368	1,760,584	1,769,584	1,855,847

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
County Administrator	8.72	8.72	8.72
Total Administration	8.72	8.72	8.72

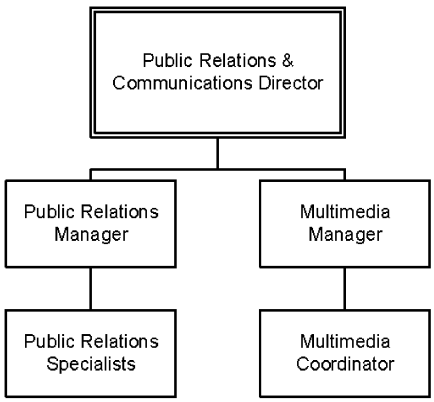
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1: Number of broadband literacy events	Input	4.00	4.00	4.00	4.00
DG1: Personnel and Operating Expenditure Budgets per resident (all funds)	Efficiency	1,386.74	1,392.00	1,462.00	1,535.00
DG1: BCC FTE employees per 1,000 residents	Efficiency	4.41	4.66	4.89	5.13

Cost Center: County Administrator
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	1,482,943	1,574,292	1,574,292	1,661,363
Operating	119,917	186,292	195,292	194,484
Debt Service	7,508	0	0	0
Total County Administrator Expenditures	1,610,368	1,760,584	1,769,584	1,855,847

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
County Administrator	1.00	1.00	1.00
Executive Director Internal Services	1.00	1.00	1.00
Assistant County Administrator	1.86	1.86	1.86
Legislative Manager	1.00	1.00	1.00
Executive Coordinator	0.86	0.86	0.86
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Executive Staff Manager	1.00	1.00	1.00
Total County Administrator Full Time Equivalents	8.72	8.72	8.72

Public Relations



Legislative and Administrative
Division: Public Relations

MISSION:

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

DESCRIPTION:

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

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

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

BUDGET PRIORITIES:

This year, the Public Relations Department is budgeting for the required increase associated with the Carahsoft contract (Public Input), also known as Engage Marion. As approved in the December 17, 2024 agenda item, the contract includes a scheduled increase in the third year. Additionally, the Mac Studio desktop computer will need to be replaced, as it is now out of warranty in accordance with recommendations from County IT.

GOALS:

SG1: Increasing the percent of monthly newsletter subscribers per capita

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

SG3: Increase the subscribers per month to 45

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

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

DG3: Increasing the number of public attended events

Legislative and Administrative
Division: Public Relations

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Public Relations	780,897	970,674	1,335,484	982,214
Total Public Relations	780,897	970,674	1,335,484	982,214

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Public Relations	7.00	7.00	7.00
Total Public Relations	7.00	7.00	7.00

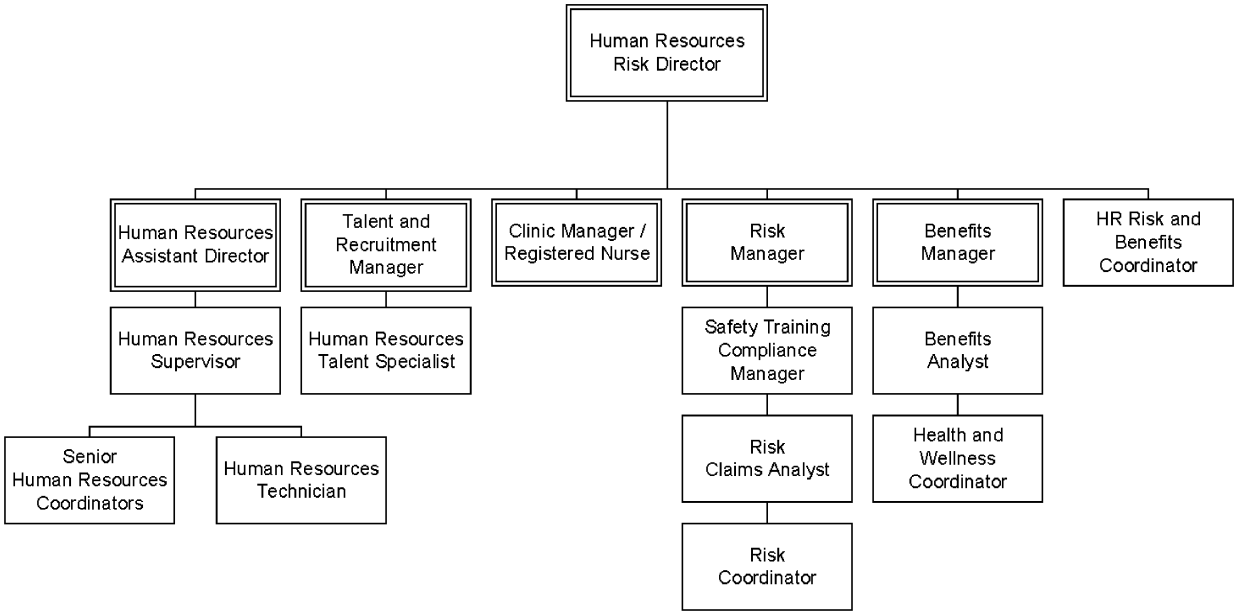
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1: Percent of monthly newsletter subscribers per capita	Outcome	75.00	40.00	50.00	83.00
SG2: Social media contacts average hits per day	Efficiency	60,000.00	100,000.00	110,000.00	85,000.00
SG3: Increase Engage Marion in total Subscribers	Effectiveness	0.00	0.00	0.00	500.00
DG1: Percent of media projects inquiries response within 24 business hours or less	Effectiveness	95.00	100.00	90.00	95.00
DG2: Percent of citizen inquiries responded to within 24 hours	Effectiveness	95.00	100.00	90.00	95.00
DG3: Number of Public Events	Input	32.00	10.00	30.00	35.00

Cost Center: Public Relations
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	703,396	801,865	801,865	808,906
Operating	77,501	168,809	527,193	173,308
Capital	0	0	6,426	0
Total Public Relations Expenditures	780,897	970,674	1,335,484	982,214

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Public Relations and Communications Director	1.00	1.00	1.00
Public Relations Manager	1.00	1.00	1.00
Public Relations Specialist	3.00	3.00	3.00
Multimedia Technician	1.00	0.00	0.00
Multimedia Manager	1.00	1.00	1.00
Multimedia Coordinator	0.00	1.00	1.00
Total Public Relations Full Time Equivalents	7.00	7.00	7.00

Human Resources / Risk & Benefits Services



Legislative and Administrative
Division: Human Resources Administration

MISSION:

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

DESCRIPTION:

The Human Resources Department is comprised of six internal functions: Employment and Recruitment, Benefits, Compensation, Employee and Labor Relations, Training and Development, and Human Resource Records. These functions support approximately 26 Departments and over 1,900 positions. The Department interacts with thousands of job applicants, maintains compliance with State and Federal regulations and labor laws, and provides professional counsel on personnel issues faced by the County and its employees daily.

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

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

BUDGET PRIORITIES:

The budget priorities for Human Resources include funding to promote employee training and education, as well as continuing education opportunities for the Human Resources Department. Resources are also allocated for community outreach efforts aimed at recruiting and retaining quality employees. In addition, funding has been designated to support high school and college-level internships as part of a workforce development initiative.

As part of the ongoing Strategic Plan, Human Resources is responsible for acquiring a electronic filing system for personnel files. This initiative will improve the efficiency organization and security of employee records, while ensuring proper retention and compliance with applicable policies and legal requirements.

GOALS:

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

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

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

DG1: Increase efficiencies in new employee onboarding

DG2: Increase number of applicants from in-person events (job fairs, career days, etc.)

Legislative and Administrative
Division: Human Resources Administration

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Employee Health Clinic	263,108	0	0	0
Human Resources	967,576	1,022,517	1,022,517	1,073,910
Total Human Resources Administration	1,230,684	1,022,517	1,022,517	1,073,910

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Employee Health Clinic	2.00	0.00	0.00
Human Resources	8.50	8.50	8.50
Total Human Resources Administration	10.50	8.50	8.50

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1C: Percentage of supervisors (and higher) that have taken at least two leadership trainings per year	Effectiveness	50.00	60.00	62.00	55.00
SG1D: Number of employees who attend Customer Service Boot Camp annually	Outcome	240.00	240.00	240.00	130.00
DG2: Average number of days from advertisement closing to offer letter	Effectiveness	30.00	20.00	28.00	25.00
DG2: Percent of employees offboarded with exit interview completed	Outcome	21.00	50.00	50.00	25.00
DG2: Number of estimated preparation and contact hours provided to employees for training	Effectiveness	1,800.00	1,500.00	1,500.00	1,650.00
DG3: Percent of applications that come from in-person recruitment events (job fairs, outreach, etc.)	Effectiveness	10.00	10.00	12.00	15.00

Cost Center: Employee Health Clinic
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	193,853	0	0	0
Operating	67,211	0	0	0
Debt Service	2,044	0	0	0
Total Employee Health Clinic Expenditures	263,108	0	0	0

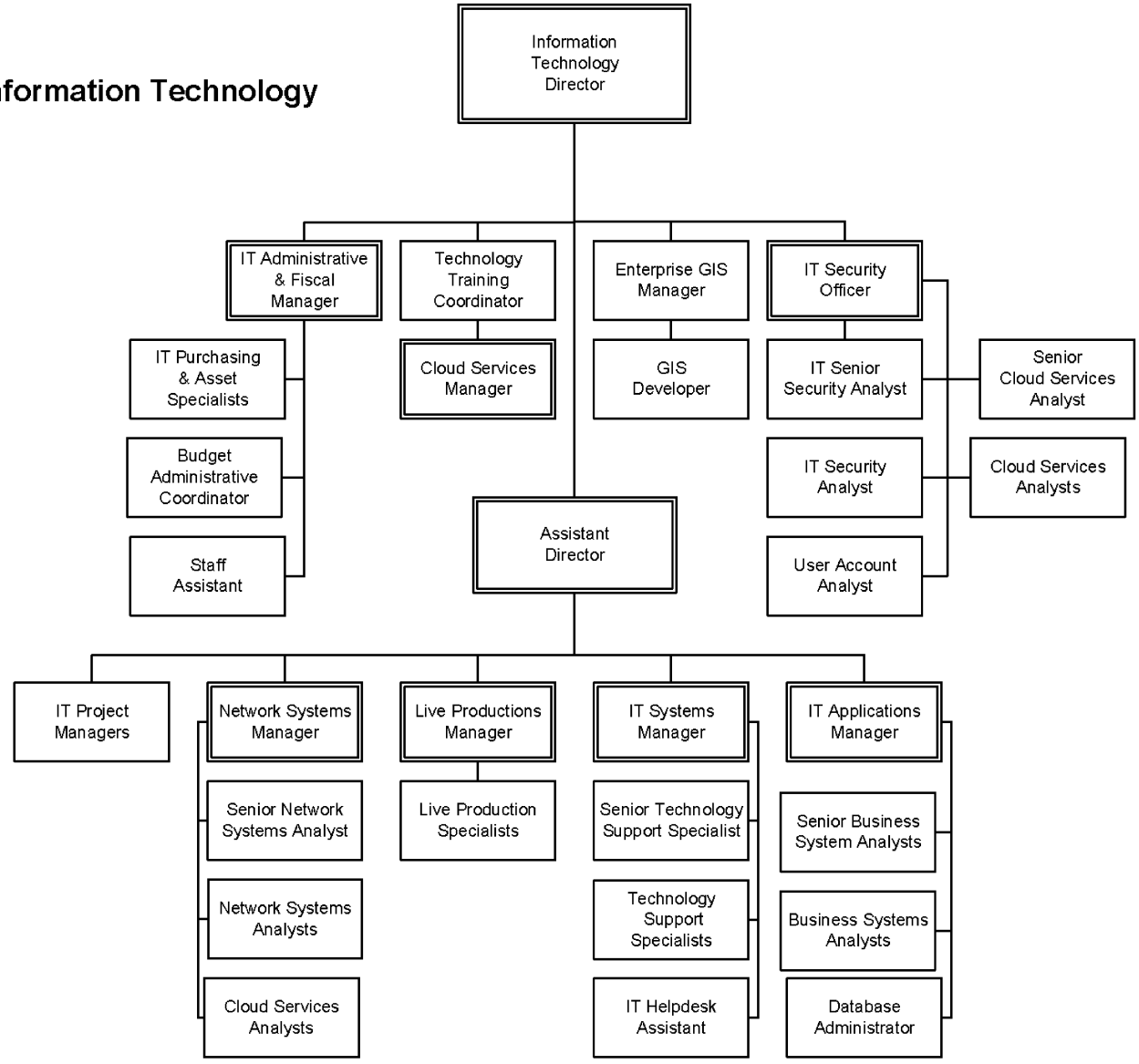
FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Clinic Manager Registered Nurse	1.00	0.00	0.00
Administrative Staff Assistant	1.00	0.00	0.00
Total Employee Health Clinic Full Time Equivalents	2.00	0.00	0.00

Cost Center: Human Resources
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	827,787	849,256	849,256	895,111
Operating	137,249	173,261	173,261	178,799
Debt Service	2,540	0	0	0
Total Human Resources Expenditures	967,576	1,022,517	1,022,517	1,073,910

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Human Resources Risk Director	0.75	0.75	0.75
Human Resources Assistant Director	1.00	1.00	1.00
Senior Human Resources Coordinator	2.00	2.00	2.00
Human Resources Supervisor	1.00	1.00	1.00
Talent and Recruitment Manager	1.00	1.00	1.00
Administrative Staff Assistant	0.75	0.75	0.00
Human Resources Risk Benefits Coordinator	0.00	0.00	0.75
Human Resources Talent Specialist	1.00	1.00	0.00
Human Resources Talent Specialist	0.00	0.00	1.00
Human Resources Technician	1.00	1.00	1.00
Total Human Resources Full Time Equivalents	8.50	8.50	8.50

Information Technology



Support Services
Division: Information Technology

MISSION:

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

DESCRIPTION:

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

BUDGET PRIORITIES:

IT continues to evolve at an astonishing rate. Today, we collaborate with the world around us using a multitude of cloud-connected devices, known as the Internet of Things (IoT). Moving forward, intelligent cloud-based applications will empower our workforce to remain connected while conducting County business from any geographic location. Many of our core business and life-safety applications rely on the power of Geographic Information Systems (GIS), which necessitates the progression of this critical system. To ensure the organization maximizes its technology investments, IT's Operational plan in conjunction with the County's Strategic plan provides a roadmap to modernize County staff's technological skills, by better equipping them for the adoption and efficient use of their daily business tools.

GOALS:

SG1A: Decrease employee workload overages by 50%

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

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

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

DG2: Upgrade the wireless infrastructure by deploying 50 access points per year

Support Services
Division: Information Technology

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Information Technology	9,142,480	9,188,322	9,338,322	9,411,442
Total Information Technology	9,142,480	9,188,322	9,338,322	9,411,442

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Information Technology	40.00	42.00	42.00
Total Information Technology	40.00	42.00	42.00

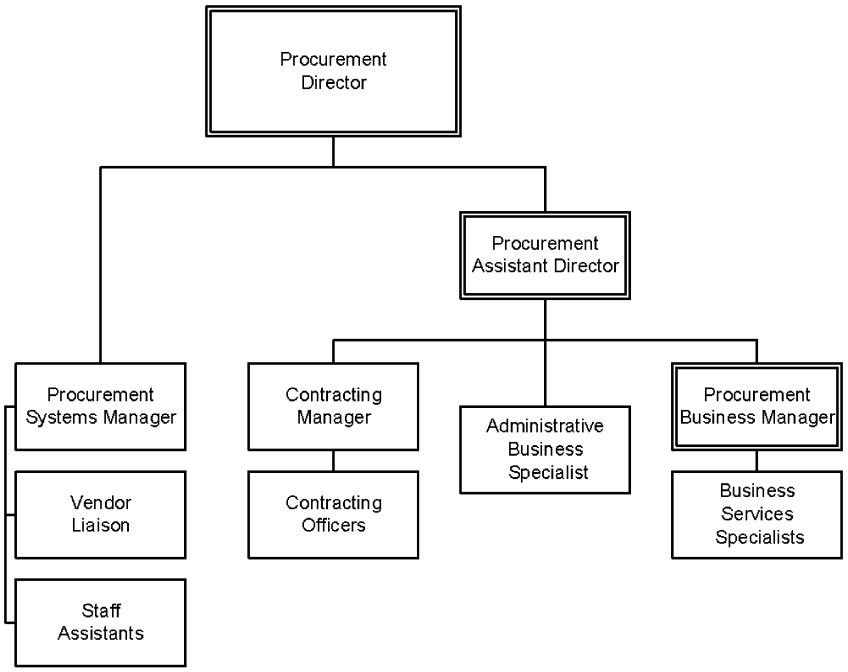
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1A: Percentage of salaried employee hours worked over standard working hours	Effectiveness	35.00	24.00	22.00	25.00
SG1E: Percentage of departments that have received licenses and training for M365	Outcome	75.00	50.00	75.00	100.00
SG1F: Percentage of users completing Security Awareness Training	Outcome	100.00	100.00	100.00	100.00
DG1: Percentage of business systems that are on the cloud	Outcome	50.00	45.00	47.00	55.00
DG2: Upgrade the wireless infrastructure by deploying 50 access points per year	Outcome	55.00	100.00	50.00	50.00

Cost Center: Information Technology
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	3,605,220	4,261,734	4,261,734	4,418,451
Operating	2,670,845	3,530,749	3,530,749	3,990,715
Capital	2,119,308	1,134,113	1,284,113	740,550
Debt Service	747,107	261,726	261,726	261,726
Total Information Technology Expenditures	9,142,480	9,188,322	9,338,322	9,411,442

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Information Technology Director	1.00	1.00	1.00
Information Technology Assistant Director	0.00	1.00	1.00
Geographic Information Systems Coordinator	1.00	0.00	0.00
Enterprise GIS Manager	0.00	1.00	1.00
Information Technology Project Manager	2.00	2.00	2.00
Database Administrator	1.00	1.00	1.00
Information Technology Security Officer	1.00	1.00	1.00
Network Systems Manager	1.00	1.00	1.00
Information Technology Admin and Fiscal Manager	1.00	1.00	1.00
Information Technology Operations Manager	1.00	0.00	0.00
Information Technology Applications Manager	1.00	1.00	1.00
Cloud Services Manager	1.00	1.00	1.00
Live Productions Manager	1.00	1.00	1.00
Live Productions Specialist	1.00	2.00	2.00
Network Systems Analyst	2.00	2.00	2.00
Information Technology Systems Manager	1.00	1.00	1.00
Senior Network Systems Analyst	1.00	1.00	1.00
Information Technology Security Analyst	1.00	1.00	1.00
Geographic Information Systems Programmer Analyst	1.00	0.00	0.00
Geographic Information Systems Developer	0.00	1.00	1.00
Technology Support Specialist	5.00	5.00	5.00
Information Technology Senior Security Analyst	1.00	1.00	1.00
Senior Technology Support Specialist	1.00	1.00	1.00
Senior Cloud Services Analyst	1.00	1.00	1.00
Business Systems Analyst	3.00	3.00	3.00
Senior Business System Analyst	2.00	2.00	2.00
Cloud Services Analyst	2.00	2.00	2.00
User Account Analyst	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Information Technology Help Desk Assistant	0.00	1.00	1.00
Information Technology Purchasing and Asset Spec	2.00	2.00	2.00
Technology Training Coordinator	1.00	1.00	1.00
Budget and Administrative Coordinator	1.00	1.00	1.00
Total Information Technology Full Time Equivalents	40.00	42.00	42.00

Procurement Services



Support Services
Division: Procurement Services

MISSION:

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

DESCRIPTION:

Procurement Services serves as the County's centralized authority for purchasing, contracting, and expenditure oversight, ensuring that public funds are spent in a lawful, transparent, efficient, and fiscally responsible manner. The department manages all competitive solicitations, administers Euna Procurement (Bonfire) the e-procurement platform, facilitates fair and compliant evaluation processes, and oversees contract development and ongoing contract administration. Procurement also provides vendor outreach and training, including Reverse Trade Show events, delivers internal staff training on procurement policies and procedures, and supports departments throughout the procurement lifecycle. In addition, the division administers accounts payable and the county's purchase card program, implements internal financial controls, conducts spend analysis reporting, and promotes accountability, compliance, and continuous process improvement across the organization.

BUDGET PRIORITIES:

For FY 2026–27, Procurement Services' primary budget priority is the reclassification, title change, and market adjustment of Procurement Contract Analyst and supervisory positions. The proposed title changes from Procurement and Contract Analyst to Contracting Officer, and from supervisory roles to manager classifications aligned with their functional areas, better reflects the level of authority, responsibility, and industry standards associated with these positions. Over the past several years, the division reduced staffing from 19 to 18 positions and relied on Tyler Munis and Bonfire to manage increasing workload without adding staff. However, procurement activity has grown due to voter-approved sales tax initiatives and the requirement that all Sheriff's Office sales tax expenditures be processed through Procurement. As workload and complexity have increased, compensation has not remained competitive, resulting in the loss of three analysts to higher-paying agencies. This request does not add positions but focuses on retaining experienced staff, maintaining appropriate salary differentials, and ensuring the County can continue to manage procurement activity efficiently and responsibly.

GOALS:

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

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

Support Services
Division: Procurement Services

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Procurement Services	1,514,204	1,669,191	1,669,191	1,765,358
Total Procurement Services	1,514,204	1,669,191	1,669,191	1,765,358

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Procurement Services	18.00	18.00	18.00
Total Procurement Services	18.00	18.00	18.00

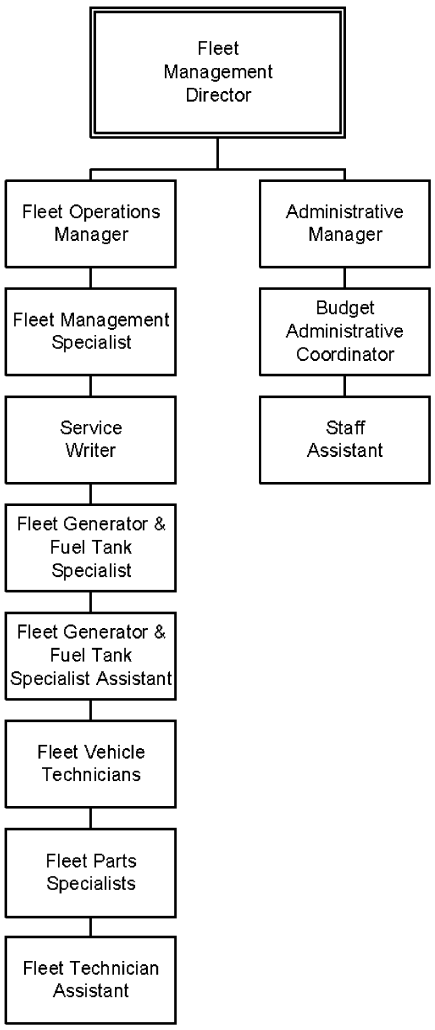
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1A: Annual savings achieved through competitive solicitations in millions	Output	100.00	12.00	6.00	6.00
SG1A: Percentage of Procurement staff supporting total County operations	Efficiency	0.88	1.04	1.08	1.00
SG1A: Annual increase/decrease in days for solicitation processing time	Efficiency	1.13	3.40	2.12	2.00

Cost Center: Procurement Services
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	1,379,366	1,576,498	1,526,362	1,671,505
Operating	131,407	92,693	142,829	93,853
Debt Service	3,431	0	0	0
Total Procurement Services Expenditures	1,514,204	1,669,191	1,669,191	1,765,358

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Procurement Director	1.00	1.00	1.00
Procurement and Contract Analyst Coordinator	1.00	1.00	0.00
Procurement Manager	1.00	1.00	0.00
Procurement Assistant Director	0.00	0.00	1.00
Contracting Manager	0.00	0.00	1.00
Procurement Supervisor	1.00	1.00	0.00
Procurement Business Manager	0.00	0.00	1.00
Vendor Liaison	1.00	1.00	1.00
Procurement Operations Coordinator	1.00	1.00	0.00
Procurement Systems Manager	0.00	0.00	1.00
Procurement and Contract Analyst	4.00	0.00	0.00
Procurement and Contract Analyst	0.00	4.00	0.00
Contracting Officer	0.00	0.00	4.00
Staff Assistant III	2.00	2.00	2.00
Administrative Business Specialist	1.00	1.00	1.00
Business Services Specialist	5.00	5.00	5.00
Total Procurement Services Full Time Equivalents	18.00	18.00	18.00

Fleet Management



Support Services
Division: Fleet Management

MISSION:

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

DESCRIPTION:

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

BUDGET PRIORITIES:

Fleet Management’s overall budget has has increased this year, and we have prepared a budget to address the department’s immediate operational needs. Our Personnel account includes a pay adjustment for the Fleet Manager position as well as funding for two additional Fleet Vehicle Technician roles. In our Capital account, we have included a Wheel Lift to enhance technician safety. This will eliminate the need for technicians to service these units while positioned on the ground. Additionally, we will purchase our current leased print/scanner machine. Our Operating accounts have increased due to our fleet expansion and the rising costs associated with parts, maintenance, and contracted services.

GOALS:

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

SG1: Implement an improved method of tracking customer survey and maintain a 95% or higher customer satisfaction

Improve efficiency of our core services to include:

DG1: Achieve an 85% or higher technician productivity rating

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

DG3: Increase the average number of repair orders per technician by 20

Support Services
Division: Fleet Management

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Fleet Management	8,920,156	10,166,175	10,340,175	10,540,962
Total Fleet Management	8,920,156	10,166,175	10,340,175	10,540,962

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Fleet Management	29.00	29.00	31.00
Total Fleet Management	29.00	29.00	31.00

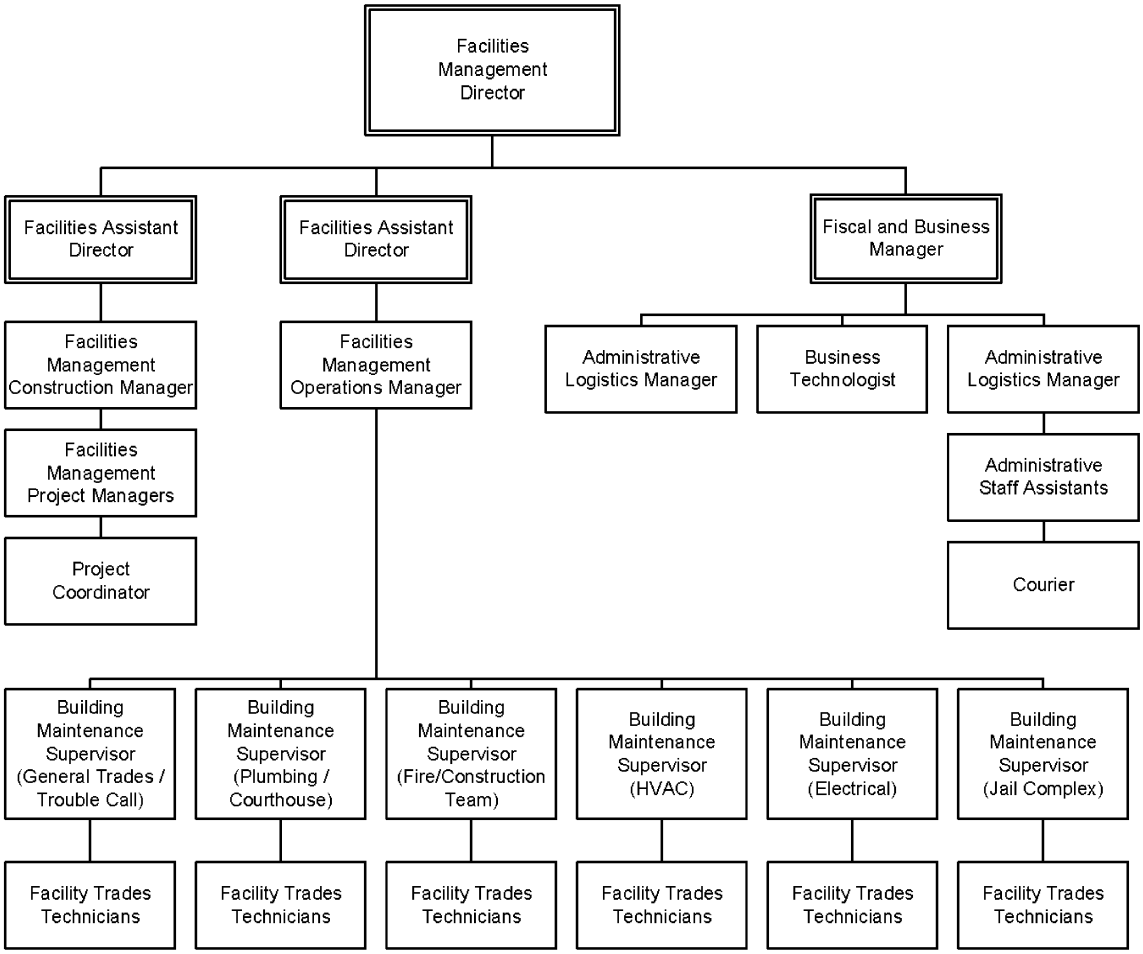
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1: Percent of Survey of 3 or higher	Effectiveness	90.00	95.00	95.00	95.00
DG1: Average Technician Productivity rating	Effectiveness	80.00	82.00	85.00	85.00
DG2: Annual number of Preventive Maintenance completed	Output	2,229.00	2,600.00	2,200.00	2,500.00
DG3: Average number of repair orders completed per technician	Efficiency	634.00	450.00	600.00	650.00

Cost Center: Fleet Management
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	2,384,253	2,783,410	2,774,910	3,151,211
Operating	6,082,326	7,266,218	7,448,718	7,378,210
Capital	446,408	116,547	116,547	11,541
Debt Service	7,169	0	0	0
Total Fleet Management Expenditures	8,920,156	10,166,175	10,340,175	10,540,962

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Fleet Management Director	1.00	1.00	1.00
Fleet Operations Manager	1.00	1.00	1.00
Fleet Management Specialist	1.00	1.00	1.00
Fleet Parts Specialist	2.00	2.00	2.00
Staff Assistant II	1.00	1.00	1.00
Budget and Administrative Coordinator	1.00	1.00	1.00
Administrative Manager	1.00	1.00	1.00
Fleet Vehicle Technician	17.00	0.00	0.00
Service Writer	1.00	1.00	1.00
Fleet Generator and Fuel Tank Specialist	1.00	0.00	0.00
Fleet Generator and Fuel Tank Specialist Assistant	1.00	0.00	0.00
Fleet Generator and Fuel Tank Specialist Assistant	0.00	1.00	1.00
Fleet Generator and Fuel Tank Specialist	0.00	1.00	1.00
Fleet Vehicle Technician	0.00	17.00	19.00
Fleet Technician Assistant	1.00	0.00	0.00
Fleet Technician Assistant	0.00	1.00	1.00
Total Fleet Management Full Time Equivalents	29.00	29.00	31.00

Facilities Management



Support Services
Division: Facilities Management

MISSION:

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

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

DESCRIPTION:

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

BUDGET PRIORITIES:

Facilities Management is committed to ensuring safe, secure, and efficient County facilities through strengthened building security systems and a workforce aligned with the department's continued growth. As the County's facility portfolio expands and operational demands increase, our primary budget focus this year is to enhance building access controls and modernize internal roles to better support these evolving responsibilities.

A key priority is investing in improved access control infrastructure across County facilities. Expanding and upgrading card access systems, related hardware, and management software will allow the County to better control building entry, support evolving staff roles and permissions, and ensure appropriate security measures are in place for both employees and the public. Strengthening these systems will increase accountability, enhance response capabilities, and standardize security protocols across our facilities.

Additionally, Facilities Management is evaluating role alignment within the department to ensure staffing structures reflect the increasing complexity of facility operations, security oversight, and project delivery. As responsibilities grow, adjusting roles and responsibilities will enable the department to manage building systems more effectively, support cross-departmental needs, and maintain a high level of service across the County's extensive building portfolio.

Finally, maintaining strong operational capacity remains essential. Continued investment in equipment, repair and maintenance resources, and technology that support facility security and operations will ensure that Facilities Management can effectively support County departments while protecting public assets.

GOALS:

SG1: Retain highly qualified staff

SG2: Maintain FTE ongoing education and training hours

DG1: Achieve 85% efficiency on billed technician hours

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

Support Services
Division: Facilities Management

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Facilities Management	10,947,846	13,489,307	13,474,567	13,490,036
Facilities Management Health	231,911	275,000	300,000	350,000
Total Facilities Management	11,179,757	13,764,307	13,774,567	13,840,036

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Facilities Management	60.00	63.00	63.00
Total Facilities Management	60.00	63.00	63.00

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1: Employee Retention After Probation	Effectiveness	100.00	92.00	95.00	97.00
SG2: Average number of training hours per FTE (Annually)	Effectiveness	53.00	55.00	62.00	65.00
DG1: Billed Tech Hours	Effectiveness	90.00	85.00	90.00	92.00
DG2: Square feet per tech	Efficiency	80,213.47	78,467.70	79,770.16	81,731.42

Cost Center: Facilities Management
Funding Source: General Fund

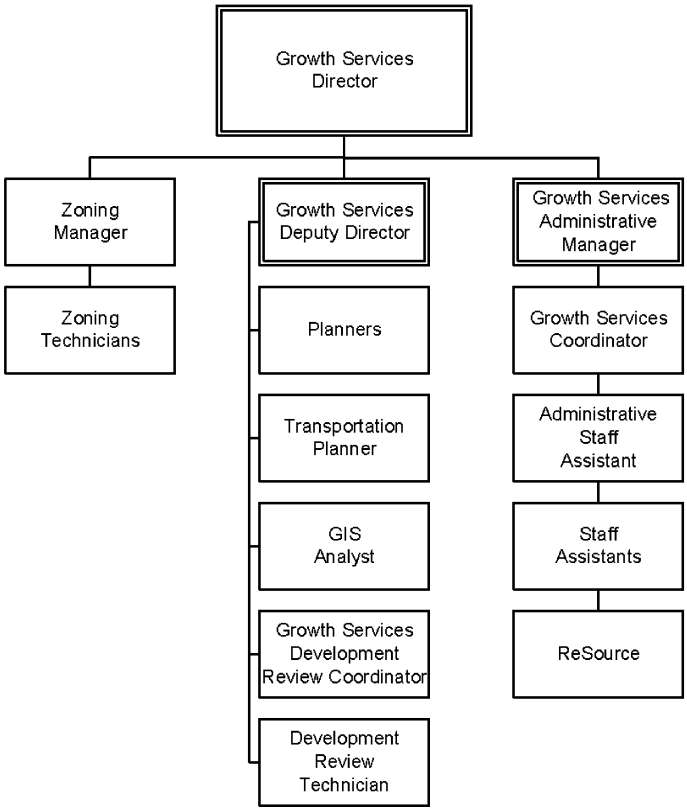
Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	5,290,907	6,250,182	6,250,182	6,585,482
Operating	5,372,894	6,709,831	6,709,831	6,541,291
Capital	265,564	529,294	514,554	363,263
Debt Service	18,481	0	0	0
Total Facilities Management Expenditures	10,947,846	13,489,307	13,474,567	13,490,036

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Facilities Management Director	1.00	1.00	1.00
Administrative Logistics Manager	1.00	1.00	2.00
Facilities Management Operations Manager	1.00	1.00	1.00
Facilities Assistant Director	2.00	2.00	2.00
Facilities Management Project Manager	2.00	2.00	2.00
Facilities Management Construction Manager	1.00	1.00	1.00
Fiscal and Business Manager	0.00	0.00	1.00
Business Technologist	1.00	1.00	1.00
Projects Coordinator II	0.00	1.00	1.00
Administrative Staff Assistant	2.00	2.00	2.00
Building Maintenance Supervisor	6.00	6.00	6.00
Facilities Fiscal Manager	1.00	1.00	0.00
Facilities Trades Technician	41.00	0.00	0.00
Facilities Trades Technician	0.00	43.00	42.00
Courier	1.00	0.00	0.00
Courier	0.00	1.00	1.00
Total Facilities Management Full Time Equivalents	60.00	63.00	63.00

Cost Center: Facilities Management Health
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	231,911	275,000	300,000	350,000
Total Facilities Management Health Expenditures	231,911	275,000	300,000	350,000

Planning and Zoning



Growth Management
Division: Planning and Zoning

MISSION:

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

DESCRIPTION:

The Planning and Zoning Division focuses on the long-range and short-range planning of the county's land use, transportation, infrastructure, housing, environmental protection, conservation, and recreation, including providing for inter-governmental coordination with Federal, State, regional, and local agencies. Long-range planning focuses on updating and maintaining the county's governing Comprehensive Plan and implementing Land Development Regulations, including preparation of the Evaluation and Appraisal Report (EAR) overseeing amendments to the Comprehensive Plan and Land Development Regulations through the engagement of the public and stakeholders in creating the future vision of Marion County. Short-range, or current, planning includes reviewing various applications including rezoning, special use permits, special event permits, and temporary use permit applications. Activities include reviewing building permits and site plan applications, and subdivision-related applications. Additional responsibilities include overseeing the impact fee programs, concurrency management, and community redevelopment agency programs. This section focuses on direct customer interactions providing information to the public and development professionals regarding Marion County. The Planning and Zoning Division works together with other departments to provide planning support as needed. Activities include coordinating population data, geographic information systems data, development tracking data, and coordinating specialized planning needs for other departmental operations. Intergovernmental coordination includes working with the Ocala/Marion County Transportation Planning Organization (TPO), local governments, and the East Central Florida Regional Planning Council (ECFRPC).

BUDGET PRIORITIES:

The first budget priority for FY 27 involves three key projects: (a) The first project would be updating the Land Development Code (LDC) based on the adopted EAR-based amendments within 12 months from the time of adoption. (Note that this LDC process will finish in the FY 28 budget cycle.) The second project is to complete phase two of the US 27 Area Study and develop a form-based code (FBC) from the master plan. c) The third project would be developing an AI chatbot in collaboration with the University of Florida that focuses on zoning-related questions. These projects will add to the departments workload and require additional labor hours, but they will facilitate a key part of Marion County's vision to be "a well-planned community" where we can more effectively balance the demands of economic growth, while simultaneously maintaining our rural character. These projects will also accomplish and/or initiate key elements of the County's Strategic Plan (Empowering Marion II), particularly the third element— "Planning and Future Growth" (items 3a-3f). While these projects are not a silver bullet, together they will put the County in an increasingly better position to facilitate the effective utilization of our land use by helping focus growth inside the Urban Growth Boundary (UGB) and by making development decisions more predictable, consistent, and efficient. The other budget priority for FY 27 is increasing the starting salary for Marion County Zoning Technicians to remain competitive, attract qualified applicants, and improve retention in a role essential to growth management and regulatory compliance. Zoning Technicians handle complex issues requiring technical expertise, strong customer service skills, and real-time interpretation of federal, state, and local regulations. A competitive salary structure is critical to sustaining a skilled workforce capable of supporting the County's rapid growth while ensuring consistent application of land development standards. This adjustment will strengthen recruitment, reduce turnover, and maintain continuity in core zoning functions. Another key priority for FY 27 is the ongoing efforts of knowledge transfer from the department's longest standing planner to the other planners. This will allow newer planners to absorb historical information from someone who has 30+ years of experience in planning for Marion County. Finally, for FY 27, our goal is to provide in-the-moment coaching, feedback, and training to the zoning techs, so they provide more consistent answers (hard skills) and more effective customer engagement (soft skills). This ongoing training establishes the foundation to start a customer service survey in FY 27. It also facilitates a key piece of our Operational Plan—succession planning.

GOALS:

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

SG1C: Improve the overall skillset of the staff with a target of having 50% of the planning staff with AICP certification by the end of FY 26

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

SG3A: Complete US27 area study to develop a shared vision and actionable plan to get ahead of future growth for that area of the county with a target of 100% complete by December 2026

SG3A: Execute the Silver Springs CRA master plan by (a) completing the initial 12-month action plan (included in the future SS-CRA master plan) by July 2026; and by (b) identifying the next 12-month action plan for SS-CRA by June 2026

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

SG3F: Update the Land Development Code (LDC) for the EAR based comp plan amendments with a target of 100% complete within 12 months of the amendments being adopted.

Growth Management
Division: Planning and Zoning

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Planning and Zoning	2,662,723	3,522,552	3,522,552	3,562,989
Total Planning and Zoning	2,662,723	3,522,552	3,522,552	3,562,989

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Planning and Zoning	24.50	26.50	27.00
Total Planning and Zoning	24.50	26.50	27.00

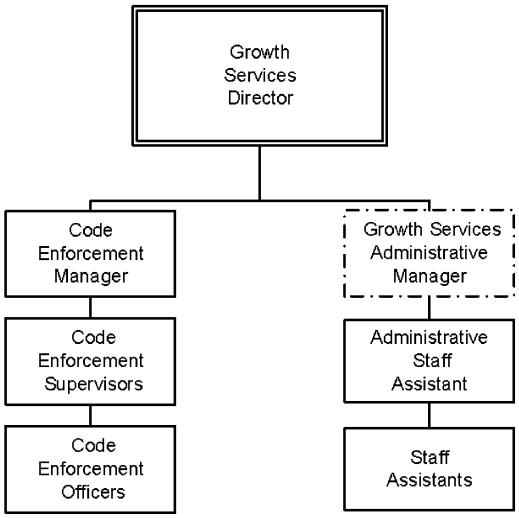
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1C: Staff development as measured by improving the retention rate for the department	Effectiveness	75.00	100.00	100.00	100.00
SG1C: Improve the overall skillset of the staff with a target of at least 50% of the planning staff with their AICP by end of FY26 (since we increased planning staff, we will need to increase the number of AICP's)	Effectiveness	29.00	50.00	50.00	50.00
SG1D: Ratio of the number of visits to a new FAQ page and chatbot to the total number of phones calls received for Planning & Zoning (online engagement)	Effectiveness	0.00	20.00	20.00	20.00
SG3A: Complete area study for US27 corridor with a target of being 100% complete with phase 1 by December 2026	Outcome	5.00	100.00	40.00	100.00
SG3B: Average number of days to complete application process (average of zoning change, variances, SUPs, PUDs)	Efficiency	96.00	90.00	100.00	100.00
SG3F: Update the Land Development Code (LDC) for the EAR-based comp plan amendments with a target of being 50% complete by Sept. 2026 and 100% complete by February 2027	Outcome	0.00	75.00	50.00	100.00

Cost Center: Planning and Zoning
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	1,998,270	2,637,677	2,637,677	2,703,462
Operating	649,391	859,875	859,875	851,825
Capital	0	25,000	25,000	7,702
Debt Service	15,062	0	0	0
Total Planning and Zoning Expenditures	2,662,723	3,522,552	3,522,552	3,562,989

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Growth Services Deputy Director	1.00	1.00	1.00
Growth Services Director	1.00	1.00	1.00
Senior Planner	0.00	1.00	1.00
Planner	6.00	6.00	6.00
Transportation Planner	1.00	1.00	1.00
Growth Services Development Review Coordinator	1.00	1.00	1.00
Zoning Manager	1.00	1.00	1.00
Zoning Technician	7.00	7.00	7.00
Growth Services Coordinator	1.00	1.00	1.00
Geographic Information Systems Technician Analyst	1.00	0.00	0.00
Geographic Information Systems Analyst	0.00	1.00	1.00
Development Review Technician	0.00	1.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	2.00	2.00	2.00
Staff Assistant III	0.50	0.50	1.00
Growth Services Administrative Manager	1.00	1.00	1.00
Total Planning and Zoning Full Time Equivalents	24.50	26.50	27.00

Code Enforcement



Growth Management
Division: Code Enforcement

MISSION:

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

DESCRIPTION:

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

The Code Enforcement Division is a General Fund Division, required to address statutory requirements of Chapter 162. The 2026-2027 fiscal year budget reflects the cost involved in meeting these requirements. In addition to responding to citizen complaints, Marion County Code Enforcement Officers also take a proactive approach by addressing violations they observe while traversing the County. Continuous cross-training of the division's administrative staff enables us to increase the efficiency and quality of our customer service, improving communication and understanding with our citizens.

BUDGET PRIORITIES:

Our budget priorities include: continuing our partnership with Community Services, utilizing Community Development Block Grant funding to supplement a Code Enforcement Officer position for the detection, investigation and enforcement of violations of county codes and ordinances relating to the public health, safety and welfare in low to moderate income census tracts, including the abatement of unsafe structures and junk causing spotted blight conditions.

GOALS:

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

SG1D: Reduce the time from the date a complaint is received to initiate the investigation; with a target of 2.8 calendar days

SG3A: Develop a program with Community Services, utilizing Community Development Block Grant funding of code enforcement activities including clearance and demolition of unsafe structures in low- and moderate- income census tracts, with an initial target of 5 clearance projects per year

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

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

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

Growth Management
Division: Code Enforcement

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Code Enforcement	1,688,712	2,322,573	2,322,573	2,290,414
Total Code Enforcement	1,688,712	2,322,573	2,322,573	2,290,414

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Code Enforcement	18.00	20.00	20.00
Total Code Enforcement	18.00	20.00	20.00

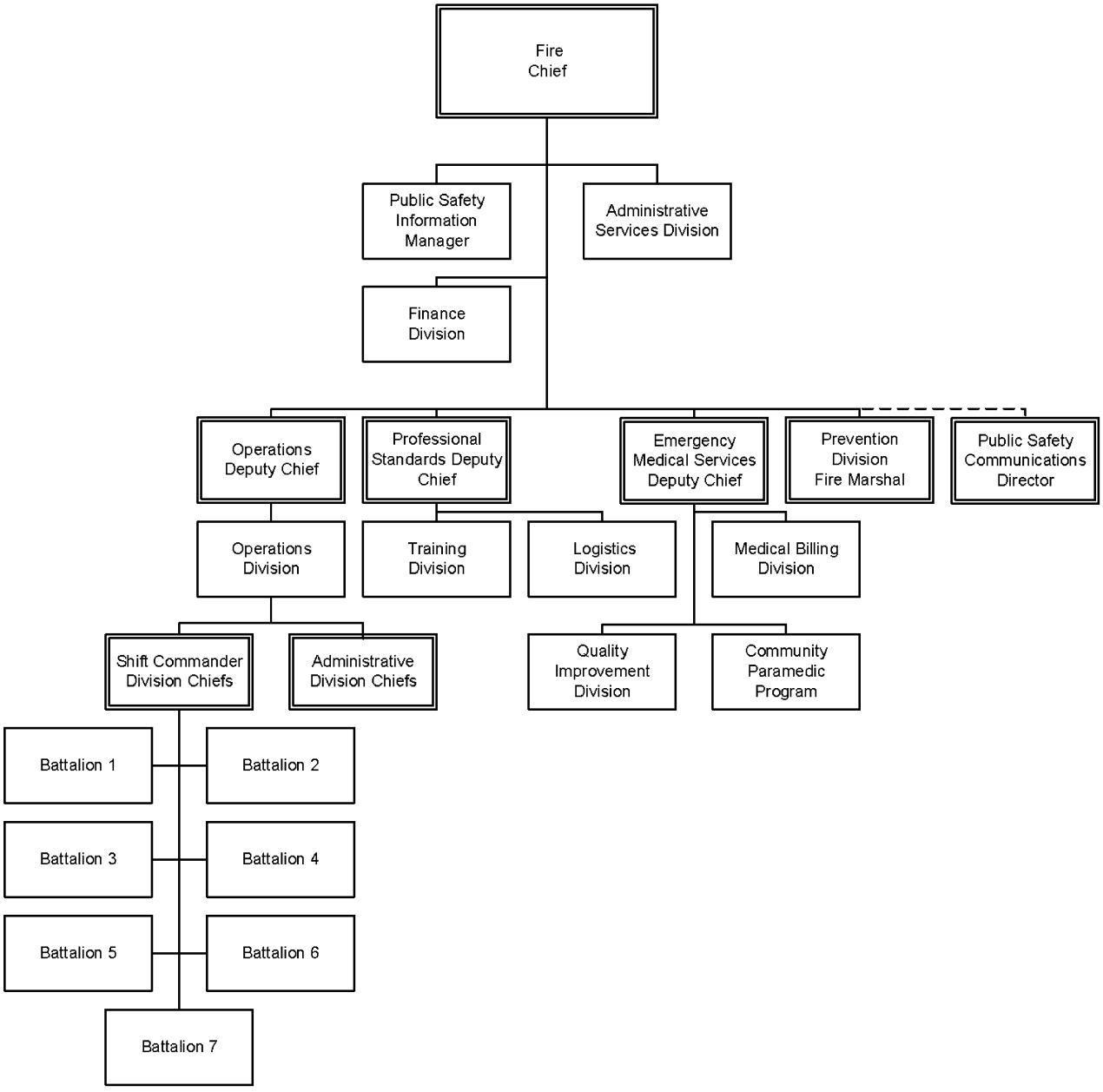
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1D: Percent of cases resolved within 30 days	Effectiveness	49.00	70.00	75.00	70.00
SG1D: Percent of cases taken to the Code Board of total cases opened	Effectiveness	5.00	4.00	4.00	6.00
SG1D: Average number of calendar days from citizen complaint to first inspection	Efficiency	8.29	2.80	2.80	2.80
SG3A: Continue the program with Community Services, utilizing Community Development Block Grant funding of Code Enforcement abatements	Outcome	18.00	12.00	12.00	12.00
DG1: Citizen complaints as percent of total complaints	Effectiveness	58.00	40.00	40.00	40.00
DG2: Average number of days from opening case to Code Board hearing referral	Efficiency	125.00	45.00	45.00	45.00
DG2: Annual complaints logged and investigated	Output	4,603.00	5,000.00	5,000.00	5,000.00
DG3: Average annual cost per case	Efficiency	456.00	380.05	426.00	426.00

Cost Center: Code Enforcement
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	1,211,904	1,604,614	1,604,614	1,686,439
Operating	347,122	561,983	561,983	592,321
Capital	129,578	155,976	155,976	11,654
Debt Service	108	0	0	0
Total Code Enforcement Expenditures	1,688,712	2,322,573	2,322,573	2,290,414

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Code Enforcement Officer	12.00	13.00	13.00
Code Enforcement Supervisor	2.00	2.00	2.00
Code Enforcement Manager	1.00	1.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Staff Assistant III	0.00	1.00	1.00
Staff Assistant II	1.00	1.00	1.00
Total Code Enforcement Full Time Equivalents	18.00	20.00	20.00

Fire Rescue


Fire Chief
Public Safety Information Manager
Administrative Services Division
Finance Division
Operations Deputy Chief
Professional Standards Deputy Chief
Emergency Medical Services Deputy Chief
Prevention Division Fire Marshal
Public Safety Communications Director
Operations Division
Training Division
Logistics Division
Medical Billing Division
Shift Commander Division Chiefs
Administrative Division Chiefs
Quality Improvement Division
Community Paramedic Program
Battalion 1
Battalion 2
Battalion 3
Battalion 4
Battalion 5
Battalion 6
Battalion 7

Public Safety
Division: Fire Rescue and Ambulance

MISSION:

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

DESCRIPTION:

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

Today, MCFR comprises over 800 dedicated employees spread across 28 career Fire and EMS stations, alongside several support locations. Through seamless coordination, the department delivers traditional fire rescue services, prioritizing the safety and well-being of Marion County's residents. In addition to core services, MCFR offers vital support programs, including specialized teams such as Technical Rescue and Hazardous Materials Teams, Florida Urban Search and Rescue Task Force 8, Helicopter Search and Rescue Team, Honor Guard, SWAT Tactical Paramedic, and Community Paramedicine services. These initiatives reflect MCFR's unwavering commitment to serving the community with excellence and innovation.

BUDGET PRIORITIES:

This year MCFR proposes the following changes to staff to include the following reclassifications of a Quality Improvement Specialist to a Quality Improvement Manager, Multimedia Technician to a Public Information Officer, and a change in the pay grade for the Fire Prevention Supervisors. Additional staff requests will be to add (1) Logistics Inventory Technician. The department will continue to address productivity and efficiency through utilizing software for tracking service demand, prevention measures, as well as maintenance and capital replacement needs for operational readiness. This will continue to support the Empower Marion for Success II goal of reviewing the needs for additional resources to the stations to help with increased workload. Staff continue to expend the surtax funds to bolster and maintain the capital equipment, apparatus, and vehicle replacement plans for Fire Rescue and EMS services.

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

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

GOALS:

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

SG5D: Address the increased demand for emergency services by implementing effective management strategies within the approved budget to ensure timely and efficient response. This includes outfitting all personnel with Class A uniforms, as well as hiring enough to counter attrition in order to support operational readiness and professional representation.

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

SG5G: Sustain support for public safety services through comprehensive capital replacement planning that ensures essential apparatus remains reliable and service-ready. Field personnel will utilize software to track and report the percentage of completed daily apparatus checkoffs for more accurate maintenance records to retain operational readiness.

GOALS:

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

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

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

Public Safety

Division: Fire Rescue and Ambulance

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Emergency Medical Services	41,508,861	50,344,629	50,344,629	63,724,214
Fire Rescue Services	68,424,721	104,852,820	105,153,477	132,814,862
Total Fire Rescue and Ambulance	109,933,582	155,197,449	155,498,106	196,539,076

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Emergency Medical Services	313.00	326.00	366.00
Fire Rescue Services	417.00	420.00	461.00
Total Fire Rescue and Ambulance	730.00	746.00	827.00

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG2B: Turnover Rate	Outcome	6.00	29.00	7.00	7.00
SG5D: Percent of Fire and EMS personnel with Class A Uniforms	Outcome	0.00	0.00	90.00	95.00
SG5E: Number of individuals served per Community Paramedicine and Opioid Response Staff	Effectiveness	54.00	134.00	120.00	60.00
SG5G: Percent of reserve apparatus maintained in operational condition	Efficiency	0.20	0.00	25.00	25.00
SG5G: Percent of bunker gear equipment that is within its recommended life	Outcome	88.00	90.00	100.00	90.00
SG5G: Percent of capital equipment that is within its recommended life	Outcome	0.81	60.00	75.00	85.00
SG5G: Percent of apparatus receiving scheduled preventive maintenance	Effectiveness	0.00	0.00	90.00	95.00
SG5G: Percent of apparatus with completed daily readiness checks	Effectiveness	0.00	0.00	90.00	95.00
SG5H: Commercial inspections completed per Prevention staff	Effectiveness	733.00	1,200.00	850.00	850.00
SG5H: Plans reviews conducted per Prevention staff	Effectiveness	424.88	820.00	600.00	500.00
SG5I: Average percent of EMS incidences per capita	Effectiveness	71.68	82.00	75.00	75.00
SG5I: Average percent of fire incidences per capita	Effectiveness	2.00	2.50	1.50	2.50
DG1: Collection rate of ambulance bills invoiced	Outcome	80.00	80.00	80.00	80.00

Cost Center: Emergency Medical Services
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	33,782,837	39,404,911	39,394,900	51,442,875
Operating	5,150,791	7,193,936	7,203,947	6,805,635
Capital	32,696	0	0	0
Debt Service	35,114	0	0	0
Grants and Aid	2,507,423	3,745,782	3,745,782	5,475,704
Total Emergency Medical Services Expenditures	41,508,861	50,344,629	50,344,629	63,724,214

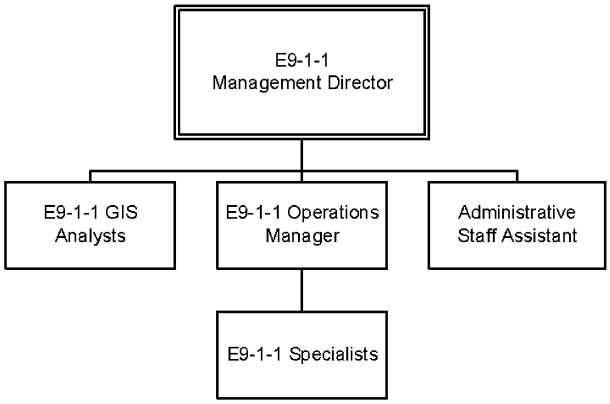
FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Medical Billing Manager	1.00	1.00	1.00
Deputy Chief	1.00	1.00	1.00
EMS Battalion Chief	0.00	3.00	3.00
EMS Advanced Practitioner	1.00	1.00	1.00
Emergency Medical Services Captain	4.00	1.00	1.00
Quality Improvement Manager	0.00	0.00	1.00
Quality Improvement Specialist	1.00	1.00	0.00
Firefighter	167.00	179.00	179.00
Medical Billing Specialist	14.00	14.00	14.00
Paramedic Training Specialist	2.00	2.00	2.00
Quality Improvement Technician	1.00	2.00	2.00
Paramedic	73.00	73.00	92.00
Emergency Medical Technician	37.00	37.00	58.00
EMS Lieutenant	9.00	9.00	9.00
Administrative Staff Assistant	1.00	1.00	1.00
Medical Billing Specialist Supervisor	1.00	1.00	1.00
Total Emergency Medical Services Full Time Equivalents	313.00	326.00	366.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	51,987,248	56,363,415	56,363,415	75,760,652
Operating	13,070,207	17,124,809	17,107,693	17,220,169
Capital	1,626,297	1,888,490	2,152,582	438,401
Debt Service	303,555	250,001	250,001	48,275
Grants and Aid	280,700	375,000	363,411	266,000
Interfund Transfers	1,156,714	1,509,677	1,543,677	1,756,346
Reserves	0	27,341,428	27,372,698	37,325,019
Total Fire Rescue Services Expenditures	68,424,721	104,852,820	105,153,477	132,814,862

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Fire Chief	1.00	1.00	1.00
Deputy Chief	2.00	2.00	2.00
Public Safety Information Manager	1.00	1.00	1.00
Battalion Chief	21.00	21.00	21.00
Captain	27.00	27.00	27.00
Battalion Chief Community Risk Reduction	1.00	1.00	1.00
Division Chief	8.00	8.00	8.00
Logistics Manager	1.00	1.00	1.00
Multimedia Technician	1.00	1.00	0.00
Public Information Officer	0.00	0.00	1.00
Administrative and Financial Services Manager	1.00	1.00	1.00
Business Technologist	1.00	1.00	1.00
Geographic Information Systems Programmer Analyst	1.00	1.00	1.00
Fire Inspector	5.00	5.00	5.00
Fire Marshal	1.00	1.00	1.00
Firefighter	166.00	166.00	206.00
Driver Engineer	90.00	90.00	90.00
Fire EMS Purchasing Coordinator	2.00	2.00	2.00
Fire Prevention Supervisor	2.00	2.00	2.00
Quality Improvement Technician	1.00	2.00	2.00
Lieutenant	64.00	65.00	65.00
Administrative Staff Assistant	5.00	5.00	5.00
Staff Assistant III	3.00	4.00	4.00
Staff Assistant II	1.00	1.00	1.00
Fire Rescue Payroll Specialist	1.00	1.00	1.00
Budget and Administrative Coordinator	2.00	2.00	2.00
Administrative Manager	1.00	1.00	1.00
Supply Inventory Technician	5.00	5.00	5.00
Logistics and Inventory Technician	2.00	2.00	3.00
Total Fire Rescue Services Full Time Equivalents	417.00	420.00	461.00

9-1-1 Management



Public Safety
Division: Emergency 911 System

MISSION:

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

DESCRIPTION:

In alignment with our mission, this department serves the entirety of Marion County and serves as a central hub for managing street sign requests and other resources essential for locating citizens during emergencies. We maintain a vigilant approach in monitoring, rectifying, and enhancing the Enhanced 9-1-1 Database, which encompasses over 200,000 records sourced from more than thirty telephone companies. Moreover, we offer direct support to Public Safety Answering Points (PSAPs) by furnishing 9-1-1 services and equipment, staying abreast of evolving technological requirements, and ensuring compliance with the Florida Emergency Telephone Act and the Florida State 9-1-1 Plan.

BUDGET PRIORITIES:

The primary budget priority for this fiscal year is to successfully complete the implementation of Next Generation 9-1-1.

GOALS:

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

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

DG1: Maintain 100% accuracy of all State E911 metrics - 911 database accuracy, customer record accuracy, emergency response map accuracy, and master street address guide accuracy indefinitely

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

Public Safety
Division: Emergency 911 System

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
E911 Management	1,553,726	8,340,824	8,340,824	9,599,265
Total Emergency 911 System	1,553,726	8,340,824	8,340,824	9,599,265

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
E911 Management	9.00	10.00	10.00
Total Emergency 911 System	9.00	10.00	10.00

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG5A: Percent of ESInet Implementation completed by end of FY 26	Outcome	75.00	50.00	75.00	100.00
SG5A: Percent of Next Generation Core Services Deployment completed by end of FY 26	Outcome	50.00	50.00	75.00	100.00
DG1: 911 Database Accuracy	Outcome	100.00	100.00	100.00	100.00
DG1: Master Street Address Guide Accuracy	Outcome	100.00	100.00	100.00	100.00
DG1: Customer Record Accuracy	Outcome	100.00	100.00	100.00	100.00
DG1: Emergency Response Map Accuracy	Outcome	100.00	100.00	100.00	100.00
DG2: Average number of addresses worked per 911 Specialist	Efficiency	2,219.00	3,242.00	2,000.00	2,000.00
DG2: Average number of plats worked per 911 Specialist	Efficiency	210.00	217.00	153.00	150.00
DG2: Average number of 911 issues resolved per 911 Specialist	Effectiveness	58.00	16.00	70.00	50.00

Cost Center: E911 Management
Funding Source: E911 Management Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	717,220	906,127	906,127	981,120
Operating	835,039	1,745,172	1,745,172	1,815,490
Capital	0	4,489,525	4,489,525	5,375,235
Debt Service	1,467	0	0	0
Reserves	0	1,200,000	1,200,000	1,427,420
Total E911 Management Expenditures	1,553,726	8,340,824	8,340,824	9,599,265

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
E911 Management Director	1.00	1.00	1.00
E911 Operations Manager	1.00	1.00	1.00
E911 Specialist	4.00	5.00	5.00
E911 Geographic Information Systems Analyst	1.00	2.00	2.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant II	1.00	0.00	0.00
Total E911 Management Full Time Equivalents	9.00	10.00	10.00

Public Safety
Division: Public Safety Radio

MISSION:

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

DESCRIPTION:

The Public Safety Communications Radio Division is responsible for the maintenance, repair, and administration of the Marion County P25 7/800MHz, VHF, and UHF radio systems equipment and infrastructure. The Division provides dedicated service to over 15,225 radio users, with emphasis on first responders whose mission is to serve and protect the lives and property of Marion County citizens. The Division also supports all Emergency Support Function (ESF) disciplines and public safety support departments within the Marion County Board of County Commissioners. The Radio Division works in conjunction with Marion County Sheriff's Office, Marion County Fire Rescue, the Cities of Ocala, Belleview, and Dunnellon, Marion County Public Schools, Advent Health and Hospital Corporation of America (HCA), University of Florida Health Shands Ocala, and County communications interoperability partners, Alachua, Citrus, Lake, Levy, Putnam, and Sumter Counties, to improve interoperable communications.

We work continuously to partner between Marion County and the State of Florida, and its surrounding counties to increase valuable interoperable communications. The Radio System Division performs the mission critical goal of inputting and maintaining system support functions in support of public safety.

BUDGET PRIORITIES:

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

Radio Division continues to expand access to the radio system to departments and users throughout the County. This requires an increase in the budget to provide sufficient maintenance of the equipment utilized by the public safety radio system, ensures proper functionality of the Motorola P25 radio equipment utilized by public safety personnel, such as Marion County Fire Rescue and Marion County Sheriff's Office, Marion County Public School (MCPS) as well all Marion County general government municipalities to include interoperability with neighboring counties. With an increase to tower sites and radio users, it is vital to account for radio system equipment to ensure that responsibility over, and functionality of, said equipment is maintained.

GOALS:

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

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

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

Public Safety

Division: Public Safety Radio

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Public Safety Radio	2,028,847	3,052,242	3,052,242	3,295,839
Total Public Safety Radio	2,028,847	3,052,242	3,052,242	3,295,839

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Public Safety Radio	2.00	2.00	2.00
Total Public Safety Radio	2.00	2.00	2.00

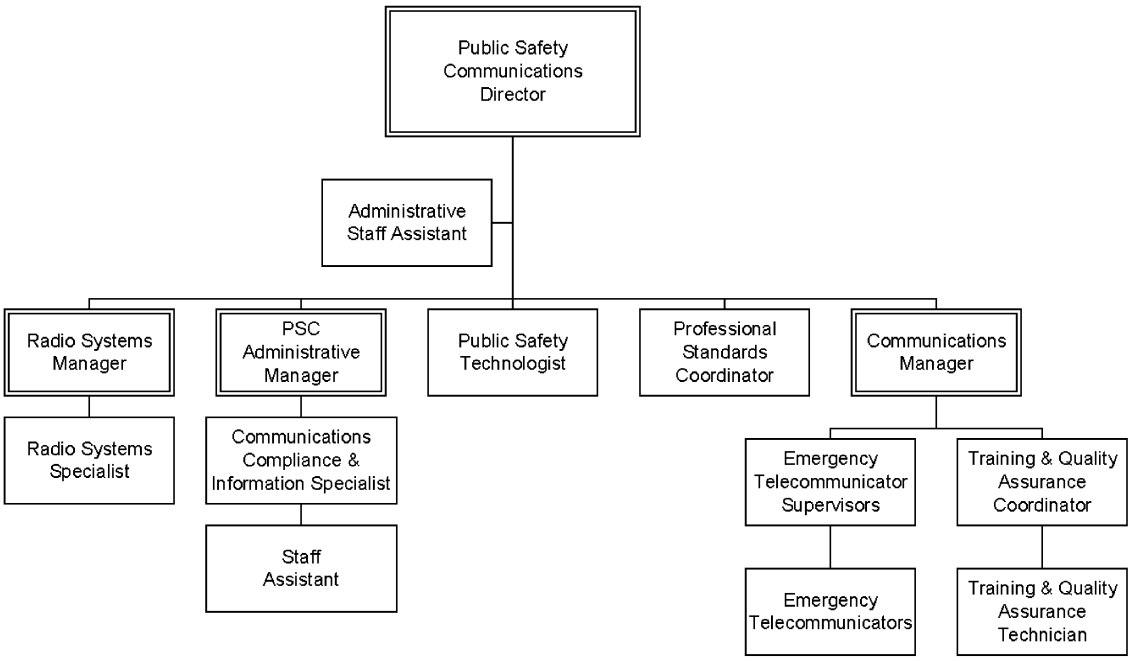
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG5C: Contractual cost per mobile and portable radios to maintain	Efficiency	130.76	68.80	85.51	261.52
DG1: Reduce annual busy signals per 5 million Push-to-Talk (PTT) by 10% each year	Efficiency	14.00	56.00	51.00	14.00
DG2: % of field unit requests resolved by departments to address concerns that impact the use and functionality of the radio system	Efficiency	100.00	0.95	0.90	100.00

Cost Center: Public Safety Radio
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	210,878	242,334	242,334	215,609
Operating	1,300,192	2,809,908	2,809,908	3,080,230
Debt Service	517,777	0	0	0
Total Public Safety Radio Expenditures	2,028,847	3,052,242	3,052,242	3,295,839

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Radio Systems Specialist	0.00	0.00	1.00
Radio Systems Manager	1.00	1.00	1.00
Radio Systems Coordinator	1.00	1.00	0.00
Total Public Safety Radio Full Time Equivalents	2.00	2.00	2.00

Public Safety Communications



Public Safety

Division: Public Safety Communications

MISSION:

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

DESCRIPTION:

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

BUDGET PRIORITIES:

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

GOALS:

SG1C: Expand employee training in preparation for NG911

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

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

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

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

Public Safety

Division: Public Safety Communications

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Public Safety Communications	8,346,253	8,863,560	8,891,858	8,980,042
Total Public Safety Communications	8,346,253	8,863,560	8,891,858	8,980,042

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Public Safety Communications	79.00	79.00	79.00
Total Public Safety Communications	79.00	79.00	79.00

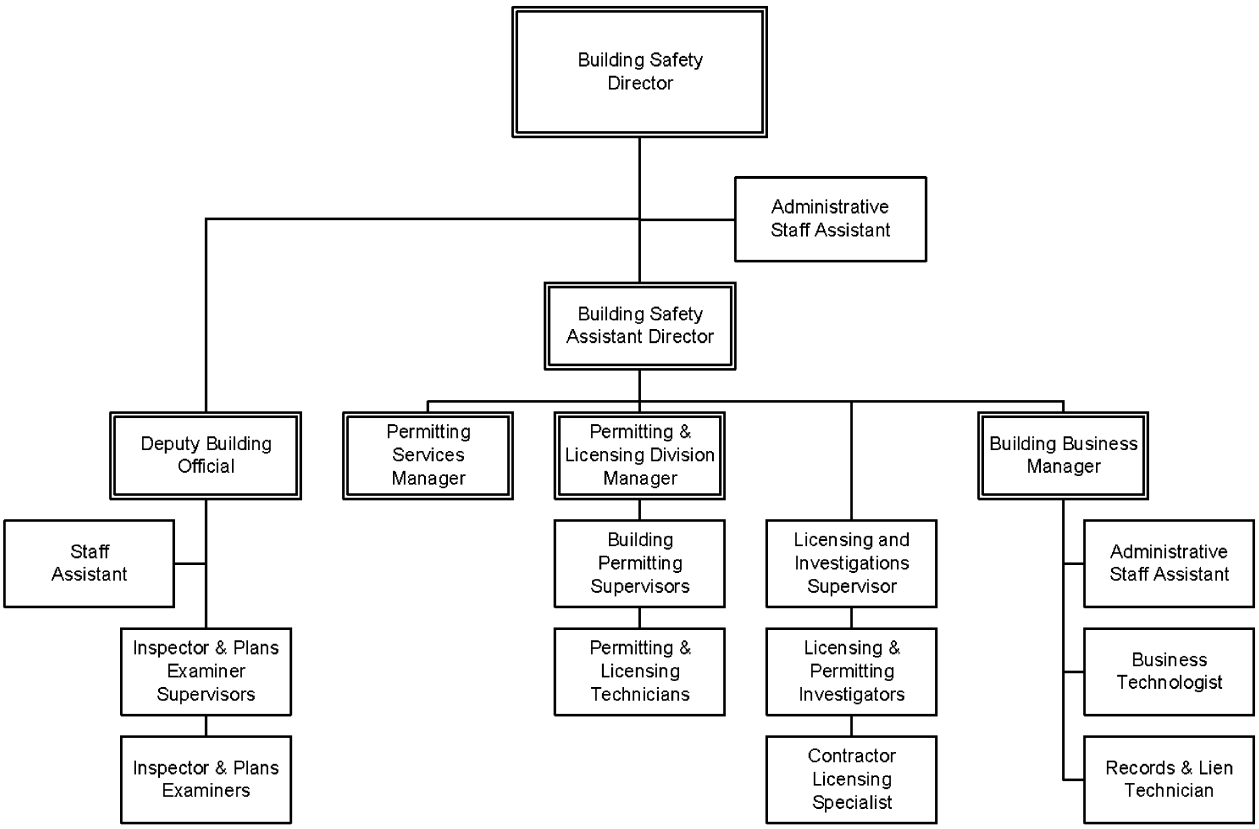
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1C: Average continuing dispatch education training hours per Emergency Telecommunicator	Effectiveness	77.28	70.00	75.00	82.00
SG5D: 911 call abandonment rate	Efficiency	2.90	5.00	5.00	5.00
SG5D: 911 call answer time in 10 seconds or less	Efficiency	94.00	90.00	90.00	90.00
DG1: Total Computer Aided Dispatch (CAD) calls	Input	431,179.00	452,611.00	448,613.00	448,613.00
DG2: Average Non-Emergency calls per day	Efficiency	707.16	747.72	705.74	721.30
DG3: Average monthly public records requests received	Efficiency	278.00	401.83	391.00	297.00

Cost Center: Public Safety Communications
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	6,203,252	7,755,085	6,398,989	7,874,050
Operating	1,662,615	1,040,537	2,424,931	1,038,054
Capital	305,280	0	0	0
Debt Service	175,106	67,938	67,938	67,938
Total Public Safety Communications Expenditures	8,346,253	8,863,560	8,891,858	8,980,042

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Public Safety Communications Admin Manager	1.00	1.00	1.00
Public Safety Communications Director	1.00	1.00	1.00
Public Safety Communications Manager	1.00	1.00	1.00
Professional Standards Coordinator	1.00	1.00	1.00
Training and Quality Assurance Coordinator	1.00	1.00	1.00
Public Safety Technologist	1.00	1.00	1.00
Training and Quality Assurance Technician	1.00	1.00	1.00
Communication Comp and Info Specialist	1.00	1.00	0.00
Communication Comp and Info Specialist	0.00	0.00	1.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Emergency Telecommunicator	59.00	59.00	59.00
Emergency Telecommunicator Supervisor	10.00	10.00	10.00
Total Public Safety Communications Full Time Equivalents	79.00	79.00	79.00

Building Safety



Public Safety
Division: Building Inspections

MISSION:

To protect the health, safety, and public welfare of the built environment in Marion County. Our department strives to enforce the Florida Building Code and related Marion County ordinances in the most efficient, cost-effective way possible. We issue permits, review plans, verify contractor licenses, and perform inspections.

DESCRIPTION:

Marion County Building Safety serves our citizens and building community by ensuring compliance with the Florida Building Code, county ordinances, and related regulations. The department assists citizens and licensed contractors, addresses unlicensed activity, conducts outreach, and coordinates monthly License Review Board meetings.

BUDGET PRIORITIES:

Marion County Building Safety Department budget priorities for FY 2026/27 focus on maintaining adequate funding to meet permitting, plan review, inspection, and enforcement requirements, as well as supporting staff retention, training, and equipment needs essential to protecting public health, safety, and welfare within Marion County's built environment. The FY 2026/27 budget will include the following significant changes:

The budget will include the addition of one (1) Building Permitting Supervisor position. This position will be dedicated to ensuring the department meets customer service expectations by guiding citizens and contractors through the permitting process. It will also include the addition of (1) Building Permitting Services Manager position.

The budget will include funding to retain twenty (20) temporary staff members who will enhance customer service by managing the department's telephone and electronic communications to better meet citizens' needs.

The budget will include a planned expenditure of $500,000 as the Building Safety Department's contribution to the new county fleet maintenance facility, ensuring the efficient operation of the building safety fleet in support of Florida Building Code enforcement.

GOALS:

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

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

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

GOALS:

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

SG3B3: Inspection Process: Continue to maintain next-day inspections and offer Saturday inspection options. Future options are to offer revised remote video inspections (RVIs) for additional inspection types to include private provider inspections. The department target is to onboard a dedicated team of Remote Video Inspectors and/or to reallocate existing RVI teams as needed to facilitate reduced inspection times, and workload on staff, to complete timely RVI's and alleviate these inspections from current field inspection staff. The current estimated RVI inspection total for FY 25/26 is 27,000/3 (inspectors) equate to 36 RVI's daily per RVI inspector. We will support these efforts with an internal monthly total review of the number of RVI's to forecast compliance with departmental goals.

Public Safety
Division: Building Inspections

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Building Safety	8,355,901	20,994,211	21,067,453	24,398,431
Total Building Inspections	8,355,901	20,994,211	21,067,453	24,398,431

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Building Safety	75.36	76.36	78.36
Total Building Inspections	75.36	76.36	78.36

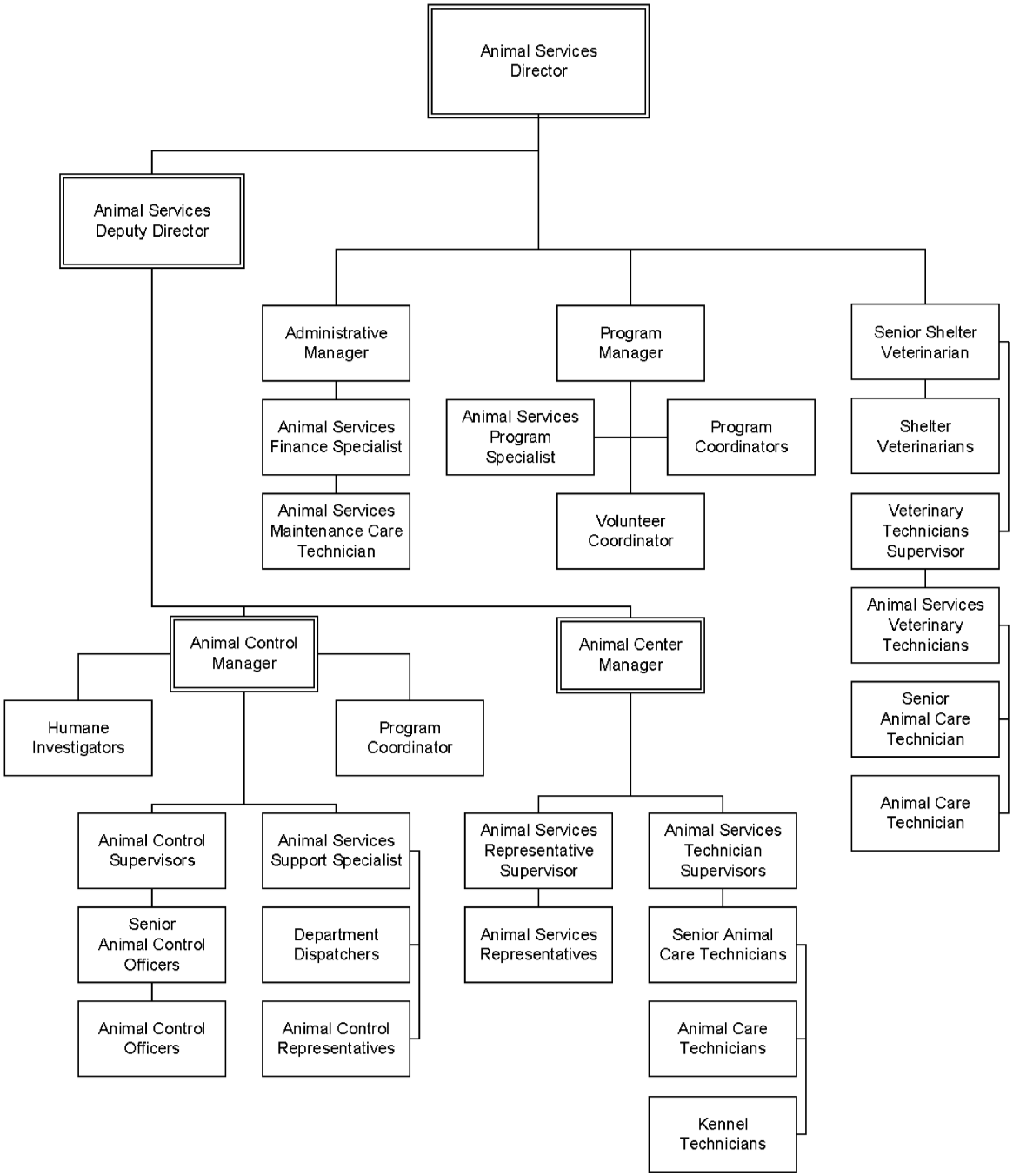
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1D: Percent of customer satisfaction surveys 95% or higher	Effectiveness	75.00	100.00	100.00	95.00
SG1D: Average number of customers served in office per month	Efficiency	1,917.00	1,500.00	1,900.00	1,000.00
SG1E: Average number of citizen attendance per community meeting	Outcome	13.00	50.00	50.00	25.00
SG3B1: Average monthly permit applications processed per technician	Effectiveness	164.00	110.00	150.00	175.00
SG3B2: Percent of permit applications reviewed in 10 days or less	Efficiency	71.00	90.00	90.00	95.00
SG3B3: Average monthly inspections performed per inspector	Effectiveness	643.00	812.00	800.00	800.00
SG3B3: Percent of remote video inspections performed	Effectiveness	9.00	10.00	10.00	10.00

Cost Center: Building Safety
Funding Source: Building Safety Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	5,929,630	7,114,497	7,114,497	7,579,770
Operating	2,048,968	3,690,918	3,815,918	4,154,711
Capital	315,018	532,557	408,664	257,660
Debt Service	62,285	0	0	0
Non-operating	0	3,656,239	3,656,239	5,823,169
Reserves	0	6,000,000	6,072,135	6,583,121
Total Building Safety Expenditures	8,355,901	20,994,211	21,067,453	24,398,431

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Assistant County Administrator	0.18	0.18	0.18
Building Safety Assistant Director	1.00	1.00	1.00
Deputy Building Official	1.00	1.00	1.00
Building Safety Director	1.00	1.00	1.00
Inspector and Plans Examiner Supervisor	3.00	3.00	3.00
Inspector and Plans Examiner	37.00	37.00	37.00
Permitting and Licensing Division Manager	1.00	1.00	1.00
Building Permitting Supervisor	3.00	3.00	3.00
Licensing and Investigation Supervisor	0.00	0.00	1.00
Permitting Services Manager	0.00	0.00	1.00
Business Technologist	0.00	1.00	1.00
Licensing and Permitting Investigator	3.00	3.00	3.00
Executive Coordinator	0.18	0.18	0.18
Administrative Staff Assistant	2.00	2.00	2.00
Staff Assistant III	1.00	1.00	1.00
Permitting and Licensing Technician	19.00	19.00	19.00
Records and Lien Technician	1.00	1.00	1.00
Building Business Manager	1.00	1.00	1.00
Contractor Licensing Specialist	1.00	1.00	1.00
Total Building Safety Full Time Equivalents	75.36	76.36	78.36

Animal Services



Public Safety
Division: Animal Services

MISSION:

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

DESCRIPTION:

Marion County Animal Services (MCAS) is a public safety and animal welfare department that operates every day of the year, including nights, weekends, and holidays. We also provide 24/7 emergency response.

Shelter Operations cares for all animals in the shelter by providing daily handling, enrichment, and exercise, while promoting responsible pet ownership, reuniting lost pets with their families, performing adoption counseling and setting adopted animals up for success with their new families, supports successful adoptions, and offers safety-net programs that help families keep their pets. We manage foster programs, volunteer opportunities, and maintain growing partnerships with rescue groups.

Veterinary/Medical Operations provides daily medical care, medications, diagnostics, sterilization, and treatments for shelter residents, while also providing low-cost sterilization services for the community on our Neuter Commuter, Rabies Vaccination Clinics, low-cost microchipping, Shelter-Neuter-Return (SNR) services, post-adoption support, and foster care.

Field Operations include Animal Control Officers who respond to domestic animal-related concerns and ensure compliance with local ordinances and state laws. Investigators respond to cruelty, neglect, and dangerous dog cases that may rise to the level of criminal prosecution.

During disasters, MCAS activates ESF-17 at EOC, cares for all animals at the shelter before, during and after any major events, and can open up 3 Pet Friendly Shelter. MCAS also responds to smaller-scale disasters such as brush fires, overturned trucks and trailers, and other isolated incidents, day and night.

Our dedicated team serves all 1,652 square miles of Marion County and is responsible for educating the community, enforcing laws, caring for animals, reuniting families, and facilitating adoptions.

BUDGET PRIORITIES:

The Animal Services budget prioritizes essential areas that ensure the health, safety, and daily care of the animals, while also supporting the first fiscal year of operations for the new Animal Services facility.

Operational costs, including facility maintenance, food, and supplies, are crucial to the shelter’s day-to-day functions and enabling smooth, consistent service delivery. Medical expenses remain one of the most significant priorities, covering vaccinations, preventive care, emergency treatments, and ongoing support for animals in our care and within the community. Collectively, these funding priorities demonstrate the shelter’s dedication to providing exceptional animal care, meeting industry standards, and ensuring the facility operates smoothly.

Animal Services is requesting one additional position to help us fulfill our mission, support the animals in our care, and keep pace with the county’s rapid growth. Expanding our staff is essential as we work to combat the national issue of pet overpopulation, which has caused overcrowded shelters and higher euthanasia rates.

We are seeking one additional Program Coordinator to strengthen our program team. This team manages key initiatives such as foster, rescue, population and pathways, pet reunification, enrichment, community outreach, volunteers, safety net and intake diversion, employee training, media and events. These programs help reduce overcrowding, decrease stress and illness in animals, and lower overall care costs.

GOALS:

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

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

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

Public Safety
Division: Animal Services

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Animal Services	6,666,968	8,015,735	7,941,717	8,634,142
Total Animal Services	6,666,968	8,015,735	7,941,717	8,634,142

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Animal Services	67.24	69.24	70.24
Total Animal Services	67.24	69.24	70.24

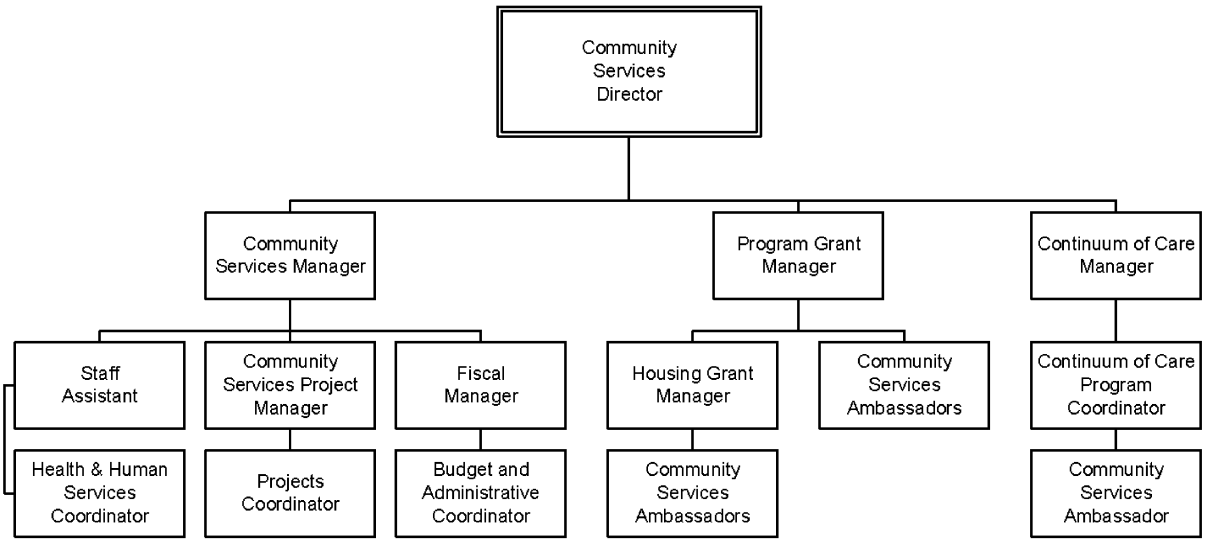
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG5F1: Annual percentage of live canine and feline intakes that were adopted	Outcome	43.90	42.75	42.75	45.00
SG5F1: Annual percentage of live animal intakes that are transferred to rescue partners	Outcome	6.70	10.00	10.00	10.00
SG5F1: Annual percentage of animal intakes that were redeemed by owner	Outcome	9.10	12.50	12.00	12.00
SG5F1: Annual average number of days a dog is in the shelter (length of stay)	Effectiveness	27.00	25.00	23.00	23.00
SG5F2: Animal control officers responding to emergency calls within three hours or less	Effectiveness	99.55	99.70	99.70	99.70
DG1: Annual percentage of live release rate	Effectiveness	92.00	90.00	90.00	90.00

Cost Center: Animal Services
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	5,119,641	5,880,215	5,880,215	6,269,306
Operating	1,392,626	1,887,302	1,887,302	2,100,467
Capital	149,285	248,218	174,200	114,369
Debt Service	5,416	0	0	0
Grants and Aid	0	0	0	150,000
Total Animal Services Expenditures	6,666,968	8,015,735	7,941,717	8,634,142

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Animal Services Director	1.00	1.00	1.00
Animal Center Manager	1.00	1.00	1.00
Program Manager	1.00	1.00	1.00
Animal Services Deputy Director	1.00	1.00	1.00
Shelter Veterinarian	3.00	2.00	2.00
Senior Shelter Veterinarian	0.00	1.00	1.00
Animal Services Program Specialist	1.00	1.00	1.00
Animal Services Veterinary Technician	5.00	0.00	0.00
Animal Services Veterinary Technician	0.00	4.00	4.00
Animal Control Officer	13.00	13.00	13.00
Senior Animal Control Officer	2.00	2.00	2.00
Animal Control Supervisor	2.00	2.00	2.00
Humane Investigator	4.00	4.00	4.00
Animal Control Manager	1.00	1.00	1.00
Animal Control Representative	1.00	0.00	0.00
Animal Control Representative	0.00	1.00	1.00
Veterinary Technician Supervisor	0.00	1.00	1.00
Animal Services Finance Specialist	1.00	1.00	1.00
Volunteer Coordinator	1.00	1.00	1.00
Program Coordinator	4.00	5.00	6.00
Department Dispatcher	2.00	2.00	2.00
Animal Services Support Specialist	1.00	1.00	1.00
Administrative Manager	1.00	1.00	1.00
Animal Services Representative	4.00	0.00	0.00
Animal Services Representative	0.00	4.00	4.00
Senior Animal Care Technician	4.00	0.00	0.00
Animal Care Technician	8.00	0.00	0.00
Animal Services Technician Supervisor	2.00	2.00	2.00
Kennel Technician	1.24	0.00	0.00
Animal Services Representative Supervisor	1.00	1.00	1.00
Animal Care Technician	0.00	9.00	9.00
Kennel Technician	0.00	1.24	1.24
Senior Animal Care Technician	0.00	4.00	4.00
Animal Services Maintenance Care Technician	1.00	0.00	0.00
Animal Services Maintenance Technician	0.00	1.00	1.00
Total Animal Services Full Time Equivalents	67.24	69.24	70.24

Community Services



Public Services
Division: Community Services

MISSION:

Providing hope to Marion County residents by connecting them to resources that improve well-being, self-sufficiency, and quality of life through grant programs.

DESCRIPTION:

Community Services oversees four divisions, including Community Development, Affordable Housing, Homeless Services, and Human Services. Of the four divisions, the Human Services division is primarily funded by the General Fund. The Health Care Responsibility Act (HCRA), the Decedent program, and the Low Income Non Ad Valorem Tax Assistance (LINATA) program are programs that have either been mandated by the state or county. Community Services provides direct assistance to its citizens with these programs with an approximate overall budget of $430,000 serving approximately 183 families.

The department oversees contracts with local agencies that receive County funds for programs to benefit families with childcare, senior citizen transit, and reduction of substance abuse for children, with an approximate budget of $1,985,000. In addition, in 1991, the County partnered with Heart of Florida and the Marion County Medical Society to provide free income verification for individuals who qualify for the We Care program. Marion County residents whose income qualifies and requires specialized treatment can apply to the We Care program for significantly reduced medical treatment. Approximately 32 individuals have been assisted annually. Community Services also continues to oversee the Opioid Settlement Committee approved by the City of Ocala and Marion County through an interlocal agreement. The County is anticipated to receive approximately $24 million over an 18-year period.

BUDGET PRIORITIES:

This overall budget aligns with promoting access to community wellness resources, increased access to primary care resources, and increase access to mental health/substance abuse care defined in the Empowering Marion for Success II.

GOALS:

SG3A: Inform the community by increasing the total number of outreach events attended by staff each fiscal year by 10%

SG5E: Increase Access to Care for Mental Health and Substance abuse by 3% each fiscal year

SG5E: Maintain partnerships with organizations that assist low income persons with specialized medical treatments at a reduced cost

DG1: Maintain contractual relationship with unclaimed decedent business

Public Services
Division: Community Services

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Community Services	346,297	423,926	423,926	343,061
Unclaimed Decedent Program	46,000	46,000	90,000	85,500
Total Community Services	392,297	469,926	513,926	428,561

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Community Services	18.50	18.50	18.00
Total Community Services	18.50	18.50	18.00

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG3A: The number of outreach events attended annually	Outcome	75.00	55.00	40.00	83.00
SG5E: The number of people served for Mental Health/Substance Abuse annually	Outcome	28.00	10.00	10.00	29.00
DG1: Total annual saving realized for the unclaimed decedent program	Efficiency	22,320.00	33,840.00	33,840.00	10,000.00

Cost Center: Community Services
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	204,145	258,068	235,570	191,922
Operating	134,628	165,858	188,356	151,139
Debt Service	3,160	0	0	0
Grants and Aid	4,364	0	0	0
Total Community Services Expenditures	346,297	423,926	423,926	343,061

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Community Services Director	1.00	1.00	1.00
Community Services Assistant Director	1.00	1.00	0.00
Community Services Fiscal Manager	0.00	0.00	1.00
Program Grant Manager	2.00	2.00	1.00
Community Services Manager	0.00	0.00	1.00
Community Development Ambassador	1.00	1.00	0.00
Community Services Project Manager	0.00	0.00	1.00
Projects Coordinator II	1.00	1.00	1.00
Housing Grant Manager	1.00	1.00	1.00
Client Services Specialist	6.00	6.00	0.00
Community Services Ambassador	0.00	0.00	6.00
Staff Assistant III	1.50	1.50	1.00
Budget and Administrative Coordinator	1.00	1.00	1.00
Health and Human Services Coordinator	1.00	1.00	1.00
Continuum of Care Manager	1.00	1.00	1.00
Continuum of Care Program Coordinator	1.00	1.00	1.00
Total Community Services Full Time Equivalents	18.50	18.50	18.00

Cost Center: Unclaimed Decedent Program
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	46,000	46,000	90,000	85,500
Total Unclaimed Decedent Program Expenditures	46,000	46,000	90,000	85,500

Public Services

Division: Grant Funded Community Services

MISSION:

Providing hope to Marion County residents by connecting them to resources that improve well-being, self-sufficiency, and quality of life through grant programs.

DESCRIPTION:

Community Services Grant Funded Budget consists of three of the four divisions Community Development, Affordable Housing, and Homeless Services. Grants this division oversee include: CDBG, HOME, ESG, NSP, HOME ARP, SHIP, Challenge, TANF, ARPA, and ERA2.

The Community Development Grant division priorities include programs and projects that support infrastructure in low-income census tracts, housing, and wrap-around services for families.

The Affordable Housing division provides incentives to housing developers willing to set aside a portion of its development for affordable housing, down payment and closing costs to first-time homebuyers, homeowner rehabilitation, and tenant-based rental assistance.

The Homeless Services Division oversees Homeless Services Grants which are distributed to homeless service providers to assist with housing the homeless through shelter, rapid rehousing, and homeless prevention.

BUDGET PRIORITIES:

Funding projects within Marion County that include strategic locations such as the Community Revitalization Area (CRA) and Low-Income census tracts, are key focus areas for grant funds. Focusing on improving infrastructure and the creation of affordable housing in these locations will create infill and economic opportunities to support population growth identified in the Empowering Marion for Success II. An additional key focus area we plan to direct grant funding toward is Public Facility projects. Some of these projects include the expansion and new construction of facilities for local non-profit organizations.

GOALS:

SG3A: Create 100 new affordable housing units per fiscal year

SG3A: Redevelop 5 properties identified in a strategic area through acquisition and clearance

SG3A: Inform the community by increasing the total number of outreach events attended by staff each fiscal year by 10%

DG1: Increase capacity of nonprofits to serve 60,000 low to moderate income community members within 5 years

Public Services

Division: Grant Funded Community Services

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Community Development Block Grant	1,804,033	3,552,666	3,552,666	4,293,771
Community Development Block Grant CARES	196,394	0	0	0
Continuum of Care Challenge	721,688	800,664	800,664	800,664
Continuum of Care Emerg Solutions	115,932	242,339	242,339	242,339
Continuum of Care Program	119,618	143,307	143,307	143,307
Continuum of Care Program Florida	165,841	181,270	181,270	181,270
Continuum of Care TANF	28,330	31,574	31,574	31,574
Emergency Solutions Program	323,289	562,408	562,408	338,429
Home Investment Partnership	789,549	6,671,350	6,746,659	5,390,528
Neighborhood Stabilization Prog 1	0	2,423,469	2,423,469	2,229,859
Neighborhood Stabilization Prog 3	500	656,765	656,765	640,338
Other Human Services	1,550,525	0	437,534	0
State Housing Initiative Partnership Act	4,647,744	9,832,805	10,264,508	2,814,272
Total Grant Funded Community Services	10,463,443	25,098,617	26,043,163	17,106,351

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG3A: Number of new affordable housing units annually	Outcome	8.00	100.00	100.00	100.00
SG3A: Number of redeveloped properties annually	Outcome	18.00	5.00	5.00	15.00
DG1: Number of community members served each year	Outcome	7,241.00	12,000.00	15,000.00	8,000.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	432,577	434,607	434,607	442,308
Operating	0	0	0	11,250
Capital	0	425,000	425,000	0
Grants and Aid	1,371,456	2,693,059	2,693,059	3,840,213
Total Community Development Block Grant Expenditures	1,804,033	3,552,666	3,552,666	4,293,771

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	196,394	0	0	0
Total Community Development Block Grant CARES Expenditures	196,394	0	0	0

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	0	0	64,053
Grants and Aid	721,688	800,664	800,664	736,611
Total Continuum of Care Challenge Expenditures	721,688	800,664	800,664	800,664

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	0	0	12,116
Grants and Aid	115,932	242,339	242,339	230,223
Total Continuum of Care Emerg Solutions Expenditures	115,932	242,339	242,339	242,339

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	91,755	143,307	102,194	70,000
Operating	27,863	0	41,113	73,307
Total Continuum of Care Program Expenditures	119,618	143,307	143,307	143,307

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	130,528	181,270	169,042	181,270
Operating	35,313	0	12,228	0
Total Continuum of Care Program Florida Expenditures	165,841	181,270	181,270	181,270

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	0	0	947
Grants and Aid	28,330	31,574	31,574	30,627
Total Continuum of Care TANF Expenditures	28,330	31,574	31,574	31,574

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	14,323	21,686	21,686	25,667
Grants and Aid	308,966	540,722	540,722	312,762
Total Emergency Solutions Program Expenditures	323,289	562,408	562,408	338,429

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	70,204	71,324	71,324	0
Operating	0	0	0	74,408
Grants and Aid	216,908	4,368,792	4,444,101	3,477,682
Total Home Investment Partnership Expenditures	287,112	4,440,116	4,515,425	3,552,090

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	13,815	150,000	150,000	245,000
Operating	46	0	0	35,190
Grants and Aid	488,576	2,081,234	2,081,234	1,558,248
Total Home Investment Partnership Expenditures	502,437	2,231,234	2,231,234	1,838,438

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	0	2,423,469	2,423,469	2,229,859
Total Neighborhood Stabilization Prog 1 Expenditures	0	2,423,469	2,423,469	2,229,859

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	500	656,765	656,765	640,338
Total Neighborhood Stabilization Prog 3 Expenditures	500	656,765	656,765	640,338

Cost Center: Other Human Services
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	120,526	0	0	0
Total Other Human Services Expenditures	120,526	0	0	0

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	1,429,999	0	0	0
Interfund Transfers	0	0	437,534	0
Total Other Human Services Expenditures	1,429,999	0	437,534	0

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	327,199	367,622	385,963	387,893
Operating	23,042	200,000	16,610	100,870
Grants and Aid	4,297,503	9,265,183	9,861,935	2,325,509
Total State Housing Initiative Partnership Act Expenditures	4,647,744	9,832,805	10,264,508	2,814,272

Public Services
Division: Health Services

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Health	88,238	240,000	196,000	240,000
Medicaid Hospitals Nursing Homes	8,050,991	8,999,442	9,171,631	9,516,007
Opioid County Settlement	0	1,751,446	1,751,446	1,643,383
Opioid Regional Settlement	4,712,518	4,387,248	4,387,248	5,318,186
Total Health Services	12,851,747	15,378,136	15,506,325	16,717,576

Cost Center: Health
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	88,238	240,000	196,000	240,000
Total Health Expenditures	88,238	240,000	196,000	240,000

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	8,050,991	8,999,442	9,171,631	9,516,007
Total Medicaid Hospitals Nursing Homes Expenditures	8,050,991	8,999,442	9,171,631	9,516,007

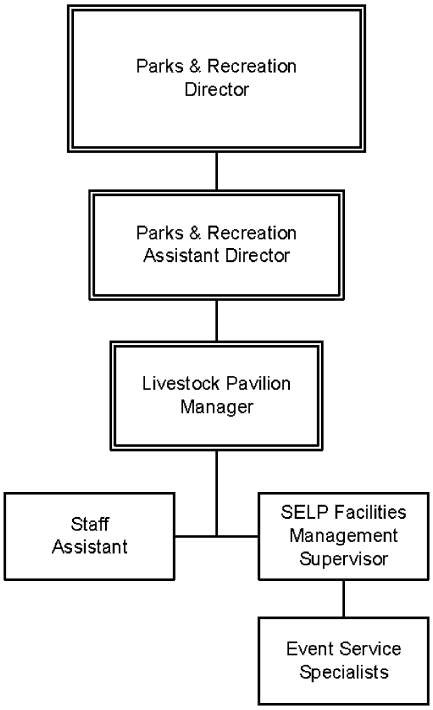
Cost Center: Opioid County Settlement
Funding Source: Opioid County Settlement Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	17,376	17,376	46,737
Operating	0	1,403,924	763,924	65,000
Capital	0	0	640,000	0
Grants and Aid	0	330,146	330,146	1,531,646
Total Opioid County Settlement Expenditures	0	1,751,446	1,751,446	1,643,383

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	0	0	11,615
Operating	0	2,955,590	2,955,590	35,000
Grants and Aid	3,709,750	1,431,658	1,431,658	5,271,571
Interfund Transfers	1,002,768	0	0	0
Total Opioid Regional Settlement Expenditures	4,712,518	4,387,248	4,387,248	5,318,186

Southeastern Livestock Pavilion



Public Services

Division: Southeastern Livestock Pavilion

MISSION:

To deliver stellar customer service by providing a safe, clean environment to a wide variety of events while maintaining our small town charm and staying true to Marion County's core values.

Vision: To promote the growth of Marion County's agricultural and equine programs by building and maintaining a facility that remains relevant to their ever-changing needs. To be a place where our community comes together to build lasting memories.

DESCRIPTION:

The Southeastern Livestock Pavilion (SELP) works closely with local organizations such as UF/IFAS, Marion County 4-H, Future Farmers of America, The Southeastern Youth Fair, and many others to provide a safe learning environment so Marion County residents can enjoy a wide variety of educational programs at no cost to the organizations. The SELP staff work very hard to foster strong relationships with the Ag community groups and promote the growth of agriculture and education programs. The SELP also contracts with third party event holders and local nonprofits for a variety of public/private events. Staff work with a diverse clientele on many events that vary by venue and must be able to adapt quickly and accordingly. Our venue size and layout allow for facilitation of multiple events at one time, while still offering designated space for each event. The facility is able to accommodate a diverse and flexible space to event holders who look to Marion County for the ideal location for a Central Florida event venue.

BUDGET PRIORITIES:

The Southeastern Livestock Pavilion will prioritize capital improvements that enhance the functionality, safety, and long-term usability of the facility. A key FY 27 priority is the construction of restroom and shower facilities to support the campground area. With the planned addition of 66 campsites, these facilities are necessary to properly accommodate overnight guests and multi-day events such as livestock shows, rodeos, and regional agricultural competitions. The addition of these amenities will improve the overall guest experience, increase the facility's ability to host extended events, and support increased campground occupancy.

GOALS:

SG1C: Staff Development - The FY 27 budget highlights the Department's investment to expanding on the diverse training efforts that will relieve current workload, turnover and expand upon current customer service over the next 1-2 years

SG1D: Customer Experience - Customer Service and DM5- Customer experience satisfaction rate that meets or exceeds expectation by survey. The Department is adding efforts to the collection of customer experience and satisfaction through additional surveys after rentals, office/staff interactions and public events.

DG1: 50% of events are agriculture related that are hosted at the facility

DG2: Percentage of repeat customers annually

DG3: Campground occupancy rate above 25%

DG4: Employee turnover

DG5: Customer experience satisfaction rate meets or exceeds expectations by survey

The Department understands the need to provide safe venue space for events with an emphasis on agriculture as they represent the foundation of why the SELP was built and is a staple in the community. The location and venue space capabilities are one of the main reasons that several event holders choose to use this location annually.

As the Department continues to make facility improvements that will expand upon the overnight capacity at the SELP with the addition of 66 campsites. These efforts will directly affect the facilities capabilities for hosting multiple day events.

Public Services
Division: Southeastern Livestock Pavilion

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Southeastern Livestock Pavilion	788,493	1,001,429	1,001,429	981,733
Total Southeastern Livestock Pavilion	788,493	1,001,429	1,001,429	981,733

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Southeastern Livestock Pavilion	8.00	8.00	8.00
Total Southeastern Livestock Pavilion	8.00	8.00	8.00

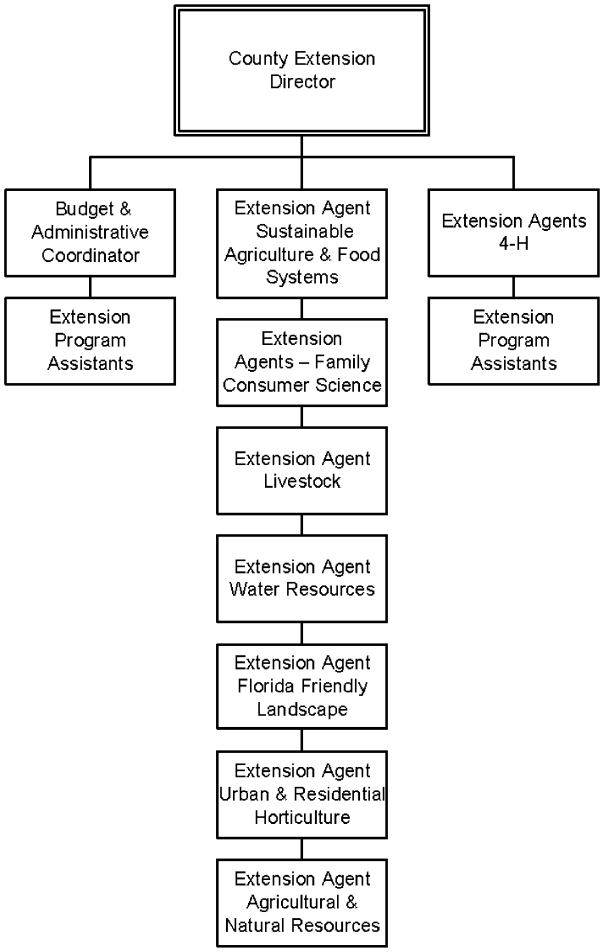
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1C: Percentage Increase of internal promotions through training and leadership development	Effectiveness	0.00	12.50	12.50	40.00
SG1D: Percentage of surveys returned with responses	Effectiveness	2.00	30.00	30.00	25.00
DG1: 50% of events are agricultural related that are hosted at the facility	Outcome	45.00	52.00	52.00	48.00
DG2: Percentage of repeat customers annually	Effectiveness	81.00	80.00	50.00	75.00
DG3: Campground occupancy rate above 25%	Efficiency	1.00	50.00	50.00	36.00
DG4: Employee turnover rate annually	Effectiveness	12.50	25.00	12.00	12.50
DG5: Customer experience satisfaction rate meets or exceeds expectations by survey	Outcome	100.00	62.00	62.00	75.00

Cost Center: Southeastern Livestock Pavilion
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	537,310	641,355	634,471	674,316
Operating	241,368	329,854	336,738	307,417
Capital	9,815	30,220	30,220	0
Total Southeastern Livestock Pavilion Expenditures	788,493	1,001,429	1,001,429	981,733

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Livestock Pavilion Manager	1.00	1.00	1.00
SELP Facilities Management Supervisor	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Event Service Specialist	5.00	0.00	0.00
Event Service Specialist	0.00	5.00	5.00
Total Southeastern Livestock Pavilion Full Time Equivalents	8.00	8.00	8.00

Cooperative Extension Service



Public Services

Division: Cooperative Extension Service

MISSION:

To provide quality, relevant education, and research-based expertise to foster healthy people, a healthy environment, and a healthy economy.

DESCRIPTION:

The UF/IFAS, Marion County is a federal, state, and county partnership that is implementing a state-wide, long-range plan. The plan focuses on six initiatives: Agricultural Economic Development, Water Quality and Supply, Natural Resources, Healthy Families, Community Resource Development, and Youth Development through 4-H.

BUDGET PRIORITIES:

The budget priorities for UF IFAS Marion County Extension focuses on equipping county residents with the resources necessary to acquire evidence-based knowledge and to adopt behavior changes that improve their lives. Supporting a broad range of instructional approaches helps ensure these educational programs reach and impact the entire community.

GOALS:

The UF/IFAS Marion County Extension Department is anchored in a mission to empower residents with actionable, research-based knowledge. Through hands-on experiences, publications, field visits, and individualized consultations, community members are equipped to make behavioral changes that improve individuals' lives, the environment, the economy, and the overall community. Volunteers are integral to Extension’s reach as they deliver plant clinics, outreach programs, community clubs, and oversee demonstration gardens, ensuring that evidence-based education is accessible to audiences across the county. The department focuses on the quality of educational delivery. By rigorously assessing current and emerging community needs, Extension continually adapts programs to address the economic, social, and environmental challenges. Training for faculty and staff to continue their professional development is critical to the department’s mission.

SG1C: Faculty and Staff Development: As a result of high quality training and professional development, 75% of employees will report “satisfactory” or higher level of satisfaction with the content provided as measured through post reflective surveys administered annually.

SG1D: Customer Experience-Customer Service: Enhance customer experience by ensuring at least 85% of clients report satisfaction with Extension services through post-program surveys by FY2027.

SG4D: Protect Water Resources: Protect water resources by ensuring Extension program participants collectively achieve water savings of 5 million gallons per year through the adoption of recommended irrigation, landscaping, and conservation practices.

DG1: Resident Knowledge Gain: Increase resident knowledge by ensuring at least 85% of Extension program participants report a measurable gain in targeted subject matter knowledge through post-program evaluations by FY2027.

DG2: Positive Behavior Change: Promote positive behavior change by ensuring 75% of Extension clientele report annually adopting recommended practices that are essential to addressing social, economic, and environmental challenges.

DG3: Expanding Department Reach: Expand community reach by increasing program participation to serve approximately 10% of the county population annually through Extension educational programs by FY2027.

Public Services

Division: Cooperative Extension Service

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Cooperative Extension Service	1,038,674	1,295,972	1,282,927	1,342,093
Total Cooperative Extension Service	1,038,674	1,295,972	1,282,927	1,342,093

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Cooperative Extension Service	16.00	16.00	16.00
Total Cooperative Extension Service	16.00	16.00	16.00

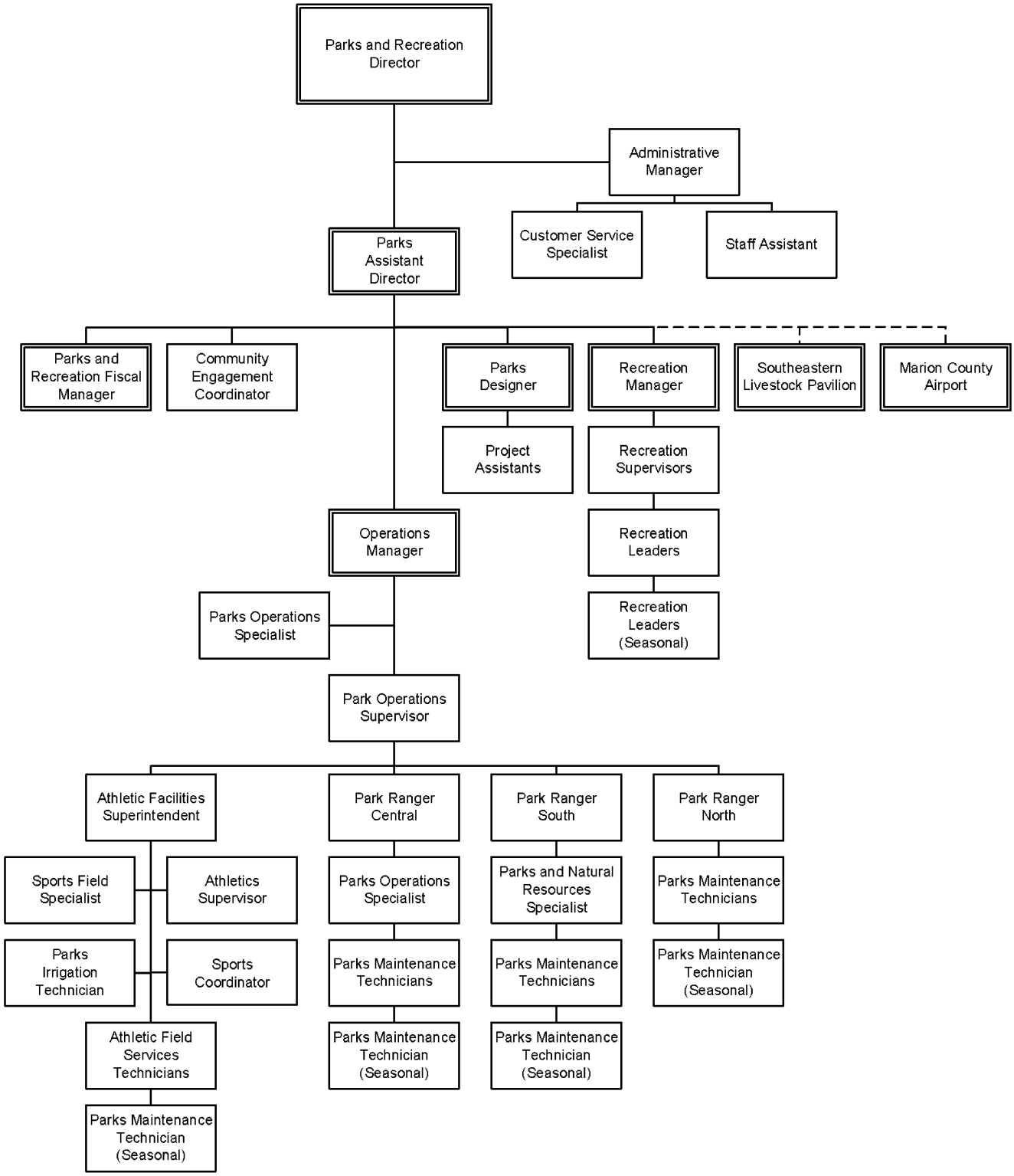
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1C: The percentage of employees who reported training and professional development initiatives at the level of satisfactory or above	Effectiveness	0.00	0.00	0.00	75.00
SG1D: Percentage of clientele reporting department satisfaction as a result of education programs based on survey responses	Effectiveness	85.00	75.00	85.00	85.00
SG4C: Gallons of water reported saved by Extension clientele through survey per fiscal year	Outcome	4,800,000.00	2,200,000.00	5,500,000.00	5,000,000.00
DG1: Percentage of Extension program participants report increasing knowledge in areas targeted by Extension services	Effectiveness	94.00	85.00	85.00	85.00
DG2: Percentage of Marion County residents reporting positive behavior change	Effectiveness	84.00	75.00	75.00	80.00
DG3: Percent of the county population reached based on the number of individuals reached by Extension programming	Outcome	9.20	9.00	9.50	10.00

Cost Center: Cooperative Extension Service
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	846,558	1,070,928	1,048,928	1,109,028
Operating	168,753	191,799	213,799	212,865
Capital	0	13,045	0	0
Debt Service	3,163	0	0	0
Grants and Aid	20,200	20,200	20,200	20,200
Total Cooperative Extension Service Expenditures	1,038,674	1,295,972	1,282,927	1,342,093

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
County Extension Director	1.00	1.00	1.00
Cooperative Extension State County	10.00	10.00	10.00
Extension Program Assistant	4.00	4.00	4.00
Budget and Administrative Coordinator	1.00	1.00	1.00
Total Cooperative Extension Service Full Time Equivalents	16.00	16.00	16.00

Parks & Recreation



Public Services
Division: Parks and Recreation

MISSION:

To provide recreational opportunities at park facilities that are safe, fun and accessible while protecting and interpreting our natural resources.

Vision: Through the provision of parks and recreation services, we will enhance the quality of life and nurture the health and well-being of our citizens, our community, and our economy.

DESCRIPTION:

The Other Recreation Programs (361) consists of local, state and federal revenues and/or grants (non-general fund). The Belleview Sportsplex (363) consists of the costs associated with the operation of the Belleview Sportsplex, in partnership with the City of Belleview. The Parks and Recreation Fees fund (362) includes all of the fees generated through program registrations, day user fees, pavilion/cabin/equipment rentals and park pass sales. Parks and Recreation (360) consists of the General Fund expenditures to operate and maintain Marion County parks and recreation programming.

BUDGET PRIORITIES:

Our budget priority will continue improving the guest experience by providing safer, more inclusive facilities that meet the current and future needs of our rapidly growing community. Efforts will focus on proactive and preventative maintenance planning, identifying accessible and inclusive improvement opportunities, and strengthening organizational culture with an emphasis on customer service delivery.

The FY27 budget includes funding adjustments to address rising operational and maintenance costs across the park system, including electrical repairs, fencing repairs, playground maintenance, irrigation improvements, and ongoing athletic facility maintenance needs. The Department will also continue establishing consistent and positive communication practices with customers to obtain input regarding recreation program offerings and services.

To support these operational and customer service needs, the Department is proposing the reclassification of a Park Maintenance Technician position from part-time to full-time to assist with facility maintenance, responsiveness, and overall guest experience improvements.

GOALS:

Following the Empowering Marion for Success II Strategic Plan, the 2027 budget will be addressing workload, staff development while expanding upon parks and recreation services and customer experience.

SG1C: Staff Development

The FY 27 budget highlights the Department’s investment to expanding on the diverse training efforts that will relieve current workload, turnover and expand upon current customer service over the next 1-2 years.

SG1D: Customer Experience-Customer Service

The Department is adding efforts to the collection of customer experience and satisfaction through additional surveys after rentals, office/staff interactions, recreation programs and public events.

DG1: Percentage of programs that met minimum participation requirements

DG2: Average number of attendees per event/program

The Department has continued to expand recreation events and programs to the community. The budget reflects new investment in additional outdoor programs, recreation sports leagues, multi-generational programs and community events.

DG3: Percentage of emergency/high priority work order completion within 72 hours

The Department has adopted an asset management system for work orders for customer concerns and daily operations management. Using this system will allow for staff to track high priority concerns within the park system to quick address and rectify issues.

DG4: Complete 100 acres of management with prescribed fire burns

GOALS:

The Department has prioritized a list of parks that will focus on addressing deferred prescribed fire management with in the current park system. Prioritization will be given to unit management plan parks and high priority safety concerns where ground coverage is high.

DG5: Employee Turnover

Public Services
Division: Parks and Recreation

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Belleview Sportsplex	304,716	660,209	976,808	501,996
Other Recreation Programs	1,267,172	1,140,569	819,974	422,858
Parks and Recreation	5,503,241	6,428,232	6,569,566	6,791,002
Parks and Recreation Fees	3,812,628	6,633,026	6,200,554	5,258,453
Total Parks and Recreation	10,887,757	14,862,036	14,566,902	12,974,309

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Belleview Sportsplex	2.00	2.00	2.00
Other Recreation Programs	1.00	1.00	0.00
Parks and Recreation	53.75	53.75	55.00
Parks and Recreation Fees	7.00	7.00	7.00
Total Parks and Recreation	63.75	63.75	64.00

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1C: Percentage increase of internal promotions through training and leadership development	Effectiveness	12.50	10.00	12.00	18.00
SG1D: Percentage of surveys returned with responses	Effectiveness	22.00	30.00	30.00	40.00
DG1: Percent of programs that met minimum participation requirements	Efficiency	80.00	93.00	85.00	85.00
DG2: Average number of attendees per event/program	Effectiveness	42.00	89.00	50.00	55.00
DG3: Percentage of Emergency/high priority work order completion within 72 hours	Effectiveness	71.00	80.00	70.00	70.00
DG4: Complete 100 acres of management with prescribed fire burns	Outcome	0.00	100.00	130.00	130.00
DG5: Employee turnover rate annually	Effectiveness	12.70	10.00	10.00	10.00

Cost Center: Belleview Sportsplex
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	144,960	171,307	171,307	176,151
Operating	159,756	165,902	165,902	176,961
Capital	0	323,000	639,599	148,884
Total Belleview Sportsplex Expenditures	304,716	660,209	976,808	501,996

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Athletic Field Services Technician	2.00	0.00	0.00
Athletic Field Services Technician	0.00	2.00	2.00
Total Belleview Sportsplex Full Time Equivalents	2.00	2.00	2.00

Cost Center: Other Recreation Programs
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	84,607	113,716	113,716	0
Operating	28,306	40,370	40,370	0
Capital	1,154,259	986,483	665,888	422,858
Total Other Recreation Programs Expenditures	1,267,172	1,140,569	819,974	422,858

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Recreation Leader	1.00	1.00	0.00
Total Other Recreation Programs Full Time Equivalents	1.00	1.00	0.00

Cost Center: Parks and Recreation
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	3,735,005	4,357,757	4,342,108	4,677,371
Operating	1,752,188	2,060,475	2,217,458	2,103,631
Debt Service	6,048	0	0	0
Grants and Aid	10,000	10,000	10,000	10,000
Total Parks and Recreation Expenditures	5,503,241	6,428,232	6,569,566	6,791,002

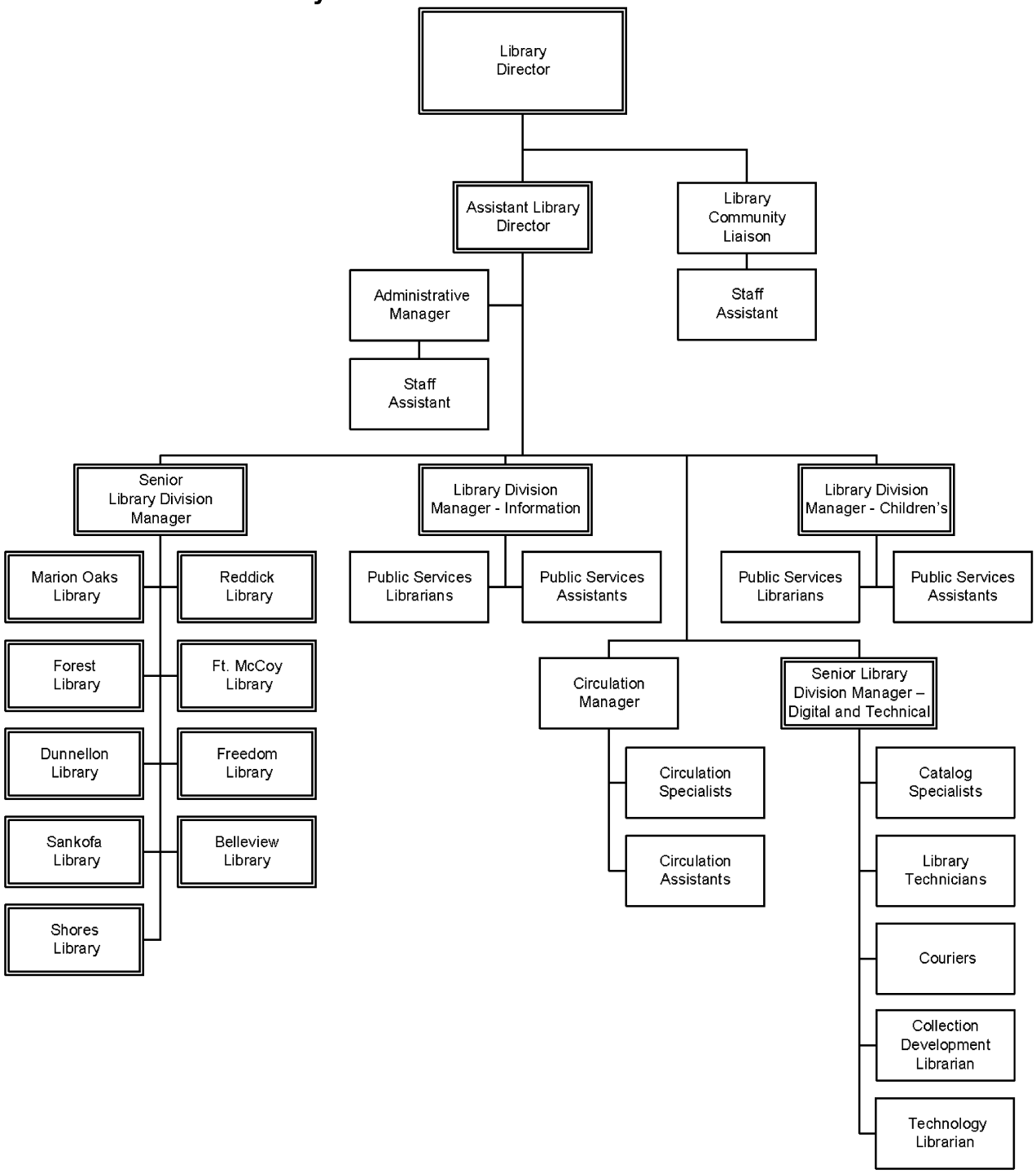
FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Parks Recreation Director	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00
Athletic Facilities Superintendent	1.00	1.00	1.00
Park Operations Supervisor	1.00	1.00	1.00
Parks and Recreation Assistant Director	1.00	1.00	1.00
Recreation Supervisor	2.00	2.00	2.00
Athletic Supervisor	1.00	1.00	1.00
Parks and Recreation Fiscal Manager	1.00	1.00	1.00
Project Assistant	2.00	2.00	2.00
Parks Irrigation Technician	1.00	0.00	0.00
Parks Irrigation Technician	0.00	1.00	1.00
Parks Designer	1.00	1.00	1.00
Parks and Natural Resources Specialist	1.00	0.00	0.00
Parks and Natural Resources Specialist	0.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00
Park Ranger	3.00	3.00	3.00
Parks Operations Specialist	2.00	2.00	2.00
Sports Field Specialist	1.00	1.00	1.00
Administrative Services Coordinator	1.00	0.00	0.00
Community Engagement Coordinator	1.00	1.00	1.00
Sports Coordinator	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Administrative Manager	0.00	1.00	1.00
Customer Service Specialist	1.00	1.00	1.00
Recreation Leader	0.00	0.00	1.00
Athletic Field Services Technician	6.00	0.00	0.00
Athletic Field Services Technician	0.00	6.00	6.00
Park Maintenance Technician	21.75	0.00	0.00
Park Maintenance Technician	0.00	21.75	22.00
Total Parks and Recreation Full Time Equivalents	53.75	53.75	55.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	659,572	858,638	858,638	891,907
Operating	372,883	645,147	673,020	674,046
Capital	2,738,075	5,129,241	4,623,439	3,692,500
Debt Service	28,443	0	0	0
Interfund Transfers	13,655	0	45,457	0
Total Parks and Recreation Fees Expenditures	3,812,628	6,633,026	6,200,554	5,258,453

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Recreation Leader	7.00	7.00	7.00
Total Parks and Recreation Fees Full Time Equivalents	7.00	7.00	7.00

Public Library



Public Services
Division: Public Library System

MISSION:

To connect citizens with information, ideas and experiences to strengthen and enrich our community and quality of life.

DESCRIPTION:

The myriad of products and services provided by the Marion County Public Library System can best be divided into six major categories of services. Public Services includes: information, reference, reader's advisory, programming for all ages and inter-library loan and meeting rooms. Computer and Internet access includes: public computing, public printing and the library automation systems. Collection Development and Management includes: selection, acquisition, processing and maintenance of library materials, as well as the maintenance of the library catalog. Circulation of Library Materials includes: check-in/check-out of materials, issue of library cards, shelve materials, manage requests system, collection of fines and fees and patron account management. Maintenance includes: grounds, facilities, custodial and service infrastructure. Management, Supervision and Organizational support includes: supervision, training, public relations and marketing, community outreach, grant development and management, volunteers, administrative and human resources support, cash management, payroll, supplies and travel and training support.

BUDGET PRIORITIES:

Budget priorities for FY 2026/27 include fine-tuning operating expenses for the new Silver Spring Shores Public Library and the newly expanded Freedom Public Library (Resources and Facilities).

GOALS:

Within the Library department, there is continuous improvement working towards achieving both inward facing goals as well as outward facing goals related to both the Marion County Empowering Marion for Success II plan and the public library strategic plan. Of particular emphasis, related to the Empowering Marion for Success II plan include: Improving the employee/work experience, staff development, customer service/experience, communication, and looking towards future facility needs.

SG1D: Increase overall visibility of the county, increasing positive public sentiment

SG1E: Improve external communication

DG1: READ - Citizens will find materials for information, enjoyment and learning in a variety of formats through the public library

DG2: LEARN - Citizens will find opportunities to learn utilizing materials, programs, services and qualified personnel through the public library

DG3: CONNECT - Citizens will find opportunities to use the public library as a community gathering place to connect with others, the library and the community through programs, meeting spaces, collaboration and partnerships

Public Services
Division: Public Library System

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Marion County Public Library System	9,795,221	12,508,127	12,508,127	12,683,639
Total Public Library System	9,795,221	12,508,127	12,508,127	12,683,639

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Marion County Public Library System	110.49	122.49	122.49
Total Public Library System	110.49	122.49	122.49

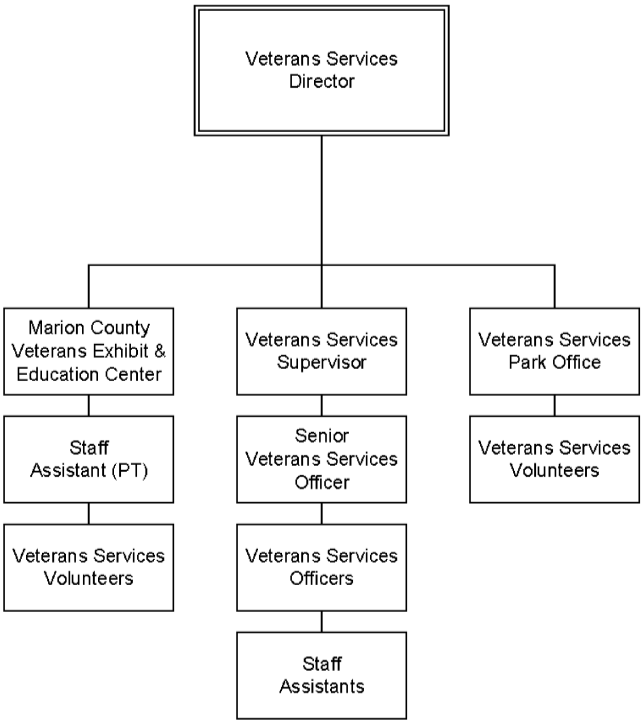
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1D-SG1E: Number of reaches to Words newsletter per capita	Effectiveness	2.39	2.47	3.03	2.45
DG1: Items checked out per capita	Effectiveness	2.40	2.15	2.45	2.45
DG2: Percent of staff found the Staff Development session to meet their needs and interest	Outcome	92.00	90.00	92.00	92.00
DG2: Percent of participants found Ready to Read Expo useful	Outcome	94.00	95.00	95.00	95.00
DG3: Average number of attendees per programs offered	Outcome	24.00	25.00	22.00	25.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	7,836,666	9,633,308	9,633,308	9,884,141
Operating	1,378,638	1,489,213	1,489,213	1,449,305
Capital	568,090	714,162	714,162	600,000
Debt Service	11,827	0	0	0
Non-operating	0	671,444	671,444	750,193
Total Marion County Public Library System Expenditures	9,795,221	12,508,127	12,508,127	12,683,639

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Library Director	1.00	1.00	1.00
Assistant Library Director	1.00	1.00	1.00
Library Division Manager	2.00	2.00	2.00
Senior Library Division Manager	2.00	2.00	2.00
Technology Librarian	1.00	2.00	2.00
Branch Library Supervisor II	6.00	6.00	6.00
Public Services Librarian I	16.00	21.00	21.00
Public Services Librarian II	11.00	13.00	13.00
Public Services Librarian III	6.00	7.00	7.00
Collection Development Librarian	1.00	1.00	1.00
Circulation Manager	1.00	1.00	1.00
Branch Library Supervisor III	3.00	3.00	3.00
Library Community Liaison	1.00	1.00	1.00
Senior Catalog Specialist	1.00	1.00	1.00
Catalog Specialist	1.00	1.00	1.00
Staff Assistant IV	2.00	2.00	2.00
Administrative Manager	1.00	1.00	1.00
Public Service Assistant	30.23	30.23	30.23
Circulation Specialist	7.00	8.00	8.00
Circulation Assistant	12.00	14.00	14.00
Library Technician II	3.00	3.00	3.00
Courier	1.26	0.00	0.00
Courier	0.00	1.26	1.26
Total Marion County Public Library System Full Time Equivalents	110.49	122.49	122.49

Veterans Services



Public Services
Division: Veterans Services

MISSION:

Our mission is to provide professional, responsive, and compassionate service to all veterans and their families, guiding them through the benefits process with clarity and confidence.

We are committed to delivering exceptional customer service rooted in Marion County's core values of Humbleness, Integrity, Commitment, Accountability, Respect, and Discipline.

DESCRIPTION:

Marion County Veterans Services, under the Marion County Board of County Commissioners, has proudly served the veterans and families of our community for more than 30 years. As the official liaison between veterans and the Department of Veterans Affairs, our office ensures that those who served receive the benefits, services, and recognition they have earned.

Our accredited Veteran Service Officers (VSO's) certified through the Florida Department of Veterans' Affairs, provide professional advocacy and comprehensive case management throughout the entire claims process. From initial application through evidence development, submission, tracking, and decision review, our team ensures accuracy, accountability, and timely processing of every claim. Beyond claims assistance, our VSO's serve as trusted advisors and counselors, educating veterans, survivors, and dependents on federal, state, county and local benefits while collaborating with community partners to remove barriers to care and access. Without this expert guidance, navigating the benefits system can be complex and overwhelming. Through the use of modern claims management technology and continuous professional training, our office maintains detailed tracking, reporting, and performance oversight to deliver efficient, transparent, and result-driven service.

Additionally, Marion County Veterans Services provides administrative oversight of the Ocala-Marion County Veterans Park and the Marion County Veterans Exhibit and Education Center, preserving the legacy of service while educating the public and honoring those who have worn the uniform.

We remain committed to advocacy, accountability, and excellence in service to the more than 40,000 veterans who call Marion County home.

BUDGET PRIORITIES:

Our budget priorities focus on expanding awareness and access to veterans' benefits for veterans, survivors, and their families throughout Marion County. We are committed to increasing the visibility, programming, and community engagement of the Ocala-Marion County Veterans Memorial Park and the Marion County Veterans Exhibit and Education Center, ensuring these spaces serve as active hubs of education, remembrance, and outreach.

Through our team of accredited Veterans Service Officers, we will strategically expand in-person outreach by conducting information briefings and benefit education sessions in local gated communities, veterans' organizations, rural corridors, and Marion County Public Library districts.

These efforts are designed to reduce barriers to access, increase early benefit enrollment, strengthen community partnerships, and ultimately improve the overall quality of life for our veterans that call Marion County home.

GOALS:

SG1C: Operational Excellence, Modernization, Customer Service and Community Access. Enhance service delivery to Veterans and their families through modernization of operations, expanded rural outreach and a continued commitment to customer service excellence grounded in Marion County's HICARD values: Humbleness, Integrity, Commitment, Accountability, Respect and Discipline.

DG1: Enhance claims processing through technology and staff development. Improve claims submission accuracy and reduce processing timelines through continued staff training and optimized use of VA systems while maintaining high standards of customer service.

GOALS:

DG2: Lead the modernization of Veterans Services operations by leveraging technology expanding benefit knowledge and cultivating a culture of accountability, innovation and continuous improvement. Ensure staff remain informed of evolving Federal and State Veteran Benefits while fostering a culture of continuous improvement, accountability and service excellence.

DG3: Expand rural veteran outreach and community engagement. Increase awareness to services among veterans and families in rural and underserved areas of Marion County, ensuring equitable access and respectful engagement.

Public Services
Division: Veterans Services

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Veterans Service Office	729,936	876,059	892,059	830,345
Total Veterans Services	729,936	876,059	892,059	830,345

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Veterans Service Office	9.00	9.00	9.00
Total Veterans Services	9.00	9.00	9.00

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1C: Annual Staff training sessions	Effectiveness	15.00	15.00	15.00	15.00
DG1: Average number of days from submission time to compensation time	Effectiveness	40.00	45.00	40.00	40.00
DG2: Average number of attendees at Annual Training brief to update Veterans on new benefits	Effectiveness	15.00	15.00	15.00	15.00
DG3: Annual number of speaking engagements	Outcome	30.00	30.00	25.00	30.00

Cost Center: Veterans Service Office
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	654,158	774,008	774,008	731,987
Operating	46,561	74,051	90,051	70,358
Debt Service	5,267	0	0	0
Grants and Aid	23,950	28,000	28,000	28,000
Total Veterans Service Office Expenditures	729,936	876,059	892,059	830,345

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Veterans Services Director	1.00	1.00	1.00
Veterans Services Supervisor	1.00	1.00	1.00
Veterans Services Officer	3.00	4.00	3.00
Senior Veterans Services Officer	0.00	0.00	1.00
Veterans Services Specialist	1.00	0.00	0.00
Staff Assistant IV	1.00	1.00	1.00
Staff Assistant II	2.00	2.00	2.00
Total Veterans Service Office Full Time Equivalents	9.00	9.00	9.00

Public Services
Division: Economic Development

DESCRIPTION:

Industry Development provides funds as matching dollars to support State or Federal incentives for qualifying companies and funds authorizing County directed initiatives and programs related to overall economic development goals.

Public Services
Division: Economic Development

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Industry Development	187,500	676,032	676,032	631,125
Total Economic Development	187,500	676,032	676,032	631,125

Cost Center: Industry Development
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	187,500	676,032	676,032	631,125
Total Industry Development Expenditures	187,500	676,032	676,032	631,125

Public Services
Division: Economic Recovery

MISSION:

The American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package or American Rescue Plan, provides funds to help speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession.

DESCRIPTION:

On March 11, 2021, the President of the United States signed the American Rescue Plan Act. This act provides for specific funding allocations directly to state, local and municipal government agencies. The total allocation to Marion County is approximately $71 Million. The County will utilize the funds to help replace the County's lost revenue, assist with local businesses and non-for-profit organizations, conduct a broadband feasibility study and assist with the County's water and sewer infrastructure.

Public Services
Division: Economic Recovery

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

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	4,475	508,707	0	0
Total Affordable Housing Initiatives Expenditures	4,475	508,707	0	0

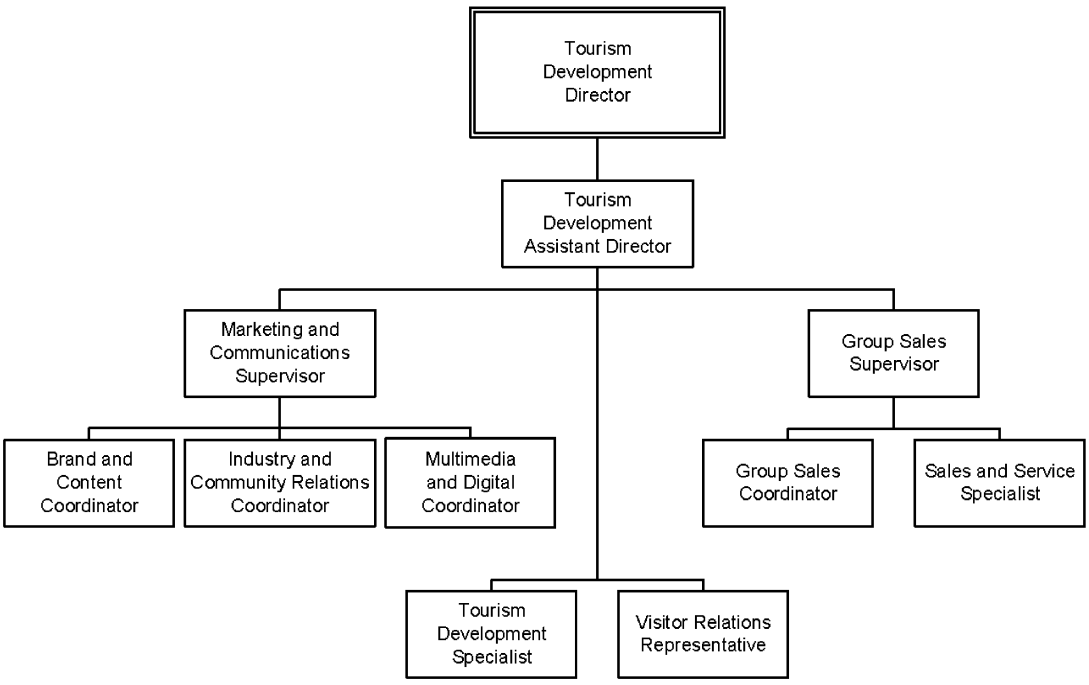
Cost Center: Fiscal Recovery and Development
Funding Source: American Rescue Plan Local Fiscal Recovery Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	0	307,366	278,123	0
Grants and Aid	1,743,098	417,390	0	0
Non-operating	0	0	0	249,850
Interfund Transfers	0	7,856,070	7,856,070	0
Total Fiscal Recovery and Development Expenditures	1,743,098	8,580,826	8,134,193	249,850

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	19,087,298	16,039,655	21,597,510	7,369,132
Total Utilities Line Extensions Expenditures	19,087,298	16,039,655	21,597,510	7,369,132

Tourist Development



Public Services
Division: Tourist Development

MISSION:

To lead the marketing of our tourism industry to enhance economic growth and prosperity.

Vision: Ocala/Marion County will be recognized as a thriving tourism destination for its natural, picturesque attractions perfect for outdoor recreation.

DESCRIPTION:

Tourist Development is a Special Revenue Fund under the Board of County Commissioners. Funding is secured through 4% Tourist Development Tax collections and therefore paid directly by Tourists. Florida State Statute 125.0104 strictly regulates the spending of Bed Tax Funds, ensuring appropriate use and fiduciary responsibility. The Ocala/Marion County Visitors and Convention Bureau's mission is carefully aligned to Florida State Statute 125.0104 spending guidelines. This budget and the day-to-day operations of the Tourist Development Department correspond to appropriate spending guidelines outlined in the Florida State Statute. We will continue to work to benchmark and measure our results in tourism and communicate its long-term economic impact.

BUDGET PRIORITIES:

This budget is designed to provide the necessary framework for continued growth and operational success for the Tourist Development Department as we embark on our next Long Range Tourism Plan. The budget prioritizes four strategic pillars: Marketing and Sales, Partnerships and Community Engagement, Destination Management, and Organizational Excellence.

GOALS:

SG1E: Increase annual conversion rate (visitors in market/media impressions) by 2.75%

SG1E: Increase annual visitor spend as a result of media spend (Visitor Spend/Media Spend) ratio by 3%

DG1: Increase average monthly hotel room night demand by 3.5%

DG2: Increased requests for proposals (RFPs) sent to partners annually by 25%

DG3: Increase annual estimated economic impact of RFPs sent by 3%

DG4: Increase annual published earned media placements by 33%

DG5: Increase annual value of published earned media placements by 3%

Public Services
Division: Tourist Development

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Visitors and Convention Bureau	8,403,389	14,305,667	14,305,667	14,679,434
Total Tourist Development	8,403,389	14,305,667	14,305,667	14,679,434

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Visitors and Convention Bureau	11.00	11.00	11.00
Total Tourist Development	11.00	11.00	11.00

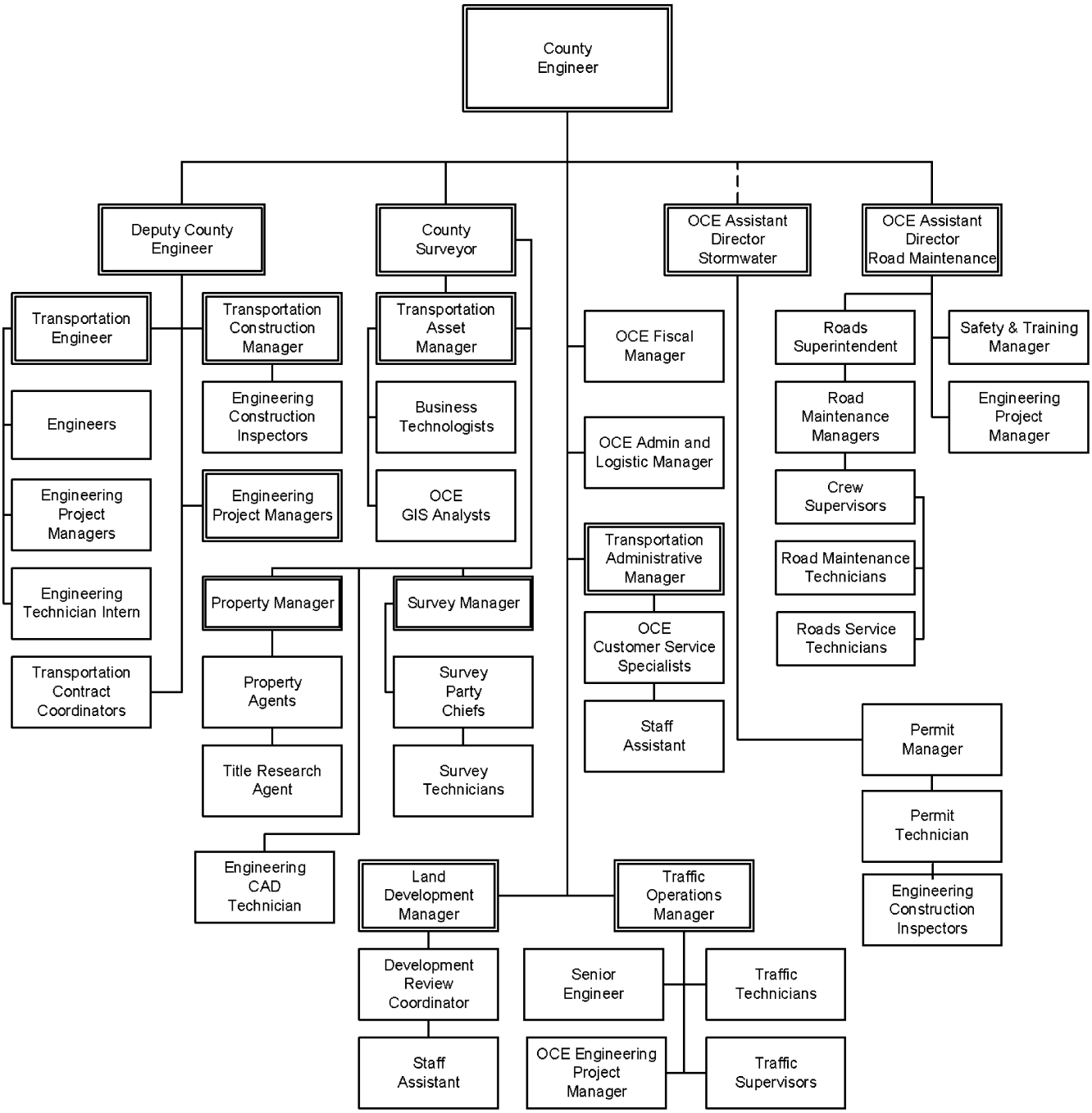
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1E: Annual conversion rate (Visitors in Market/Media Impressions)	Effectiveness	1.65	1.63	1.67	1.70
SG1E: Increase annual visitor spend as a result of media spend by 3%	Efficiency	445.81	472.13	459.18	472.96
DG1: Average monthly hotel room night demand	Outcome	94,484.00	97,721.00	153,094.00	97,791.00
DG2: Request For Proposal's (RFP) sent annually	Output	33.00	23.00	29.00	41.00
DG3: Increase average monthly estimated economic impact of RFPs sent by 3%	Outcome	1,056,162.00	414,556.24	426,992.92	1,087,847.00
DG4: Increase average monthly value of published earned media placements by 3%	Outcome	123,163.39	90.00	119.00	126,858.29
DG5: Average monthly value of published earned media placements	Outcome	1,642,178.53	567,470.06	584,494.16	1,691,443.89

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	951,347	1,058,924	1,058,924	1,126,096
Operating	3,353,536	5,386,902	5,875,267	6,147,759
Capital	3,594,781	2,262,856	2,152,446	1,979,493
Debt Service	3,725	0	0	0
Non-operating	0	3,596,985	3,219,030	3,426,086
Interfund Transfers	500,000	0	0	0
Reserves	0	2,000,000	2,000,000	2,000,000
Total Visitors and Convention Bureau Expenditures	8,403,389	14,305,667	14,305,667	14,679,434

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Tourism Development Director	1.00	1.00	1.00
Tourism Development Assistant Director	0.00	1.00	1.00
Tourism Development Manager	1.00	0.00	0.00
Industry Community Relations Specialist	1.00	1.00	0.00
Industry Communications Relations Coordinator	0.00	0.00	1.00
Brand and Content Coordinator	1.00	0.00	0.00
Marketing and Communications Supervisor	1.00	1.00	1.00
Brand and Content Coordinator	0.00	1.00	1.00
Multimedia Digital Coordinator	1.00	1.00	1.00
Visitor Relations Representative	1.00	1.00	1.00
Tourism Development Specialist	1.00	1.00	1.00
Sales and Service Specialist	1.00	1.00	1.00
Group Sales Supervisor	1.00	1.00	1.00
Group Sales Coordinator	1.00	1.00	1.00
Total Visitors and Convention Bureau Full Time Equivalents	11.00	11.00	11.00

Office of the County Engineer



Public Works
Division: Transportation

MISSION:

Office of the County Engineer: To provide an efficient, economical and quality transportation network and stormwater system to meet diverse community needs, while ensuring the welfare of the general public and the preservation of the environment by using advanced technology, adaptable workforce, and proactive strategies.

Ocala Marion County Transit: SunTran's mission is to provide safe, comfortable, and accessible transit services as a viable means of mobility to the citizens and visitors of Ocala/Marion County.

DESCRIPTION:

The Office of the County Engineer (OCE) is responsible for road related services including design, construction, preservation, emergency repairs and routine maintenance of the county's roadway system. OCE consists of several sections responsible for various programs including Engineering Services (road construction, surveying, design, asset management and right-of-way acquisition), Stormwater (drainage, NPDES, TMDL), Traffic Operations (signs, signals, and striping), Support Services (administration, customer service, safety and training, ROW permitting, development review), and Road Maintenance (roadway maintenance, pothole patching, grading, vegetative maintenance, etc.). Office of the County Engineer inspects public rights-of-way that have been accepted by the Board of County Commissioners for conditions caused by weather, normal deterioration, and emergency situations including, but not limited to, potholes, pavement decline, sinkholes, shoulder drop-offs, and sight obstructions, as well as assisting in stormwater control, and lime rock road restoration. Office of the County Engineer has the responsibility to respond, evaluate, and repair these issues.

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

BUDGET PRIORITIES:

The Office of the County Engineer's FY 2026-27 budget has several items which target specific needs for the department. $500,000 is budgeted in Professional Services to conduct a PCI study on the County's road network, which will modernize the process and assist in selecting the most advantageous roads for maintenance projects for upcoming Transportation Improvement Programs (TIP). There is an increase in funding for Rentals and Leases of Equipment to allow for the rental of a material screening plant and a tractor for use in trimming operations. Funding for Tyler software maintenance is increased over last year due to the system transitioning to cloud servers. Funding for Machinery and Equipment is increased over the previous year as a larger portion of OCE's fleet has reached end of life and needs replacement.

In order to facilitate recruitment and retention of staff, personnel adjustments for OCE's budget include pay grade adjustments for Property Agents, Transportation Contract Coordinators, Survey Party Chiefs, and a Survey Technician. One Survey Technician position which has been vacant for an extended period will be deleted.

New funding is also appropriated across projects in the five-year TIP on an annual basis. This allows for the continued construction of new roadways and their associated infrastructure to provide for the growing population, industry, and business of the County, as well as the ongoing rehabilitation of the existing roadway network.

Ocala Marion County Transit: Funding is allocated for operational costs, including but not limited to daily operations managed by RATP Dev, fuel for buses, utilities and facility maintenance, communication expenses, and grant administration and staff time. The City requests a County match of $210,865 (25%) to the City's $632,594 (75%) as the local match toward an FDOT Public Transportation Grant (PTGA) to be used FTA 5307 grants for operational funding.

GOALS:

SG1D: Maintain the safety and integrity of the transportation network, as measured by the average PCI score of maintained paved roads

SG2B: Build and maintain an efficient transportation network, as measured by the annual and five-year average annual values of the road construction program

GOALS:

DG1: Deploy new signage or retrofit existing signage so street signs should meet Florida Highway Administration standards for retro reflectivity

DG2: Service requests from citizens should be resolved in a timely and efficient manner in order to provide excellent customer service, with the goal of resolution within 14 days of service request receipt

Ocala Marion County Transit: SunTran's strategic direction aligns with its core values of environmental sustainability and equity, usability and accessibility, operational efficiency, and community engagement and presence.

Public Works
Division: Transportation

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Ocala Marion County Transit	183,397	202,234	202,234	210,865
Road Construction 20% Gas Tax	1,271,188	5,343,837	5,343,837	2,558,942
Transportation	19,693,985	22,977,169	23,180,170	23,166,804
Transportation Transfers	25,000	0	0	0
Total Transportation	21,173,570	28,523,240	28,726,241	25,936,611

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Transportation	179.04	184.29	183.29
Total Transportation	179.04	184.29	183.29

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1D: Average PCI score of maintained paved roads annually	Effectiveness	65.00	70.00	75.00	75.00
SG2B: Five year average annual value of Road Construction Program in millions	Output	39.35	33.60	40.00	40.00
DG1: Signs meeting Florida Highway Administration retro reflectivity standards	Effectiveness	53.49	80.00	80.00	80.00
DG2: Average time taken to resolve a service request in days	Efficiency	20.00	14.00	14.00	14.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	183,397	202,234	202,234	210,865
Total Ocala Marion County Transit Expenditures	183,397	202,234	202,234	210,865

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	1,271,188	5,343,837	5,343,837	2,558,942
Total Road Construction 20% Gas Tax Expenditures	1,271,188	5,343,837	5,343,837	2,558,942

Cost Center: Transportation
Funding Source: County Transportation Maintenance Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	12,295,983	15,349,785	15,009,785	15,651,663
Operating	5,535,338	4,250,135	5,115,135	4,872,688
Capital	1,788,620	3,376,749	3,054,750	2,641,953
Debt Service	74,044	0	0	0
Grants and Aid	0	500	500	500
Total Transportation Expenditures	19,693,985	22,977,169	23,180,170	23,166,804

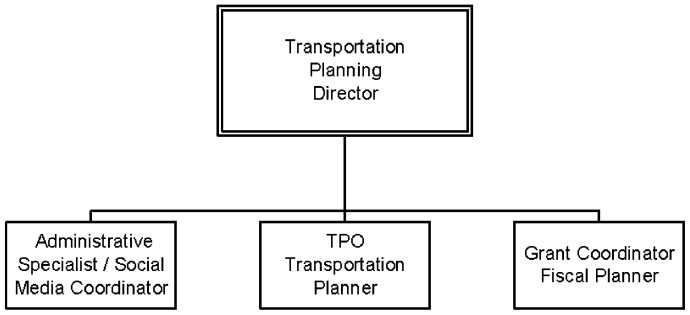
FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
County Engineer	0.50	0.50	0.50
Assistant County Administrator	0.27	0.27	0.27
Traffic Supervisor	2.00	2.00	2.00
Roads Superintendent	1.00	1.00	1.00
County Engineer Administrative Logistics Manager	1.00	1.00	1.00
Transportation Administrative Manager	1.00	1.00	1.00
Deputy County Engineer	1.00	1.00	1.00
Transportation Asset Manager	1.00	1.00	1.00
Road Maintenance Manager	3.00	3.00	3.00
Crew Supervisor	10.00	10.00	10.00
County Engineering Project Manager	1.00	1.00	1.00
Engineering Project Manager I	4.00	4.00	4.00
Safety and Training Manager	1.00	1.00	1.00
Land Development Manager	1.00	1.00	1.00
Traffic Operations Manager	1.00	1.00	1.00
Assistant County Engineer Road Maintenance	1.00	0.00	0.00
Transportation Engineer	1.00	1.00	1.00
Engineering Construction Inspector	10.00	0.00	0.00
Engineer	3.00	4.00	4.00
Engineering Construction Inspector	0.00	11.00	11.00
OCE Assistant Director	0.00	2.25	1.25
Survey Technician	2.00	0.00	0.00
Survey Technician	0.00	2.00	1.00
Traffic ATMS Signal Supervisor	1.00	1.00	1.00
County Surveyor	1.00	0.00	1.00
Engineering CAD Technician	1.00	1.00	1.00
Engineering Technician Intern	1.00	1.00	1.00
Business Technologist	2.00	2.00	2.00
Property Manager	1.00	1.00	1.00
County Engineer Geographic Information Systems Analyst	1.00	1.00	1.00
Survey Manager	0.00	1.00	1.00
Permit Manager	0.00	1.00	1.00
Traffic Sign Shop Technician	1.00	0.00	0.00
Survey Party Chief	2.00	2.00	2.00
Traffic Sign Shop Technician	0.00	1.00	1.00
Traffic Engineering Technician	1.00	1.00	1.00
Traffic Signal Technician	4.00	0.00	0.00
Traffic Signal Technician	0.00	4.00	4.00
Transportation Construction Manager	1.00	1.00	1.00
Traffic Maintenance Technician	9.00	0.00	0.00
Traffic Maintenance Technician	0.00	9.00	9.00
Transportation Contract Coordinator	2.00	2.00	2.00

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Development Review Coordinator	0.00	2.00	2.00
Executive Coordinator	0.27	0.27	0.27
Property Agent	1.00	2.00	2.00
Title Research Agent	0.00	1.00	1.00
Permit Technician	0.00	1.00	1.00
Staff Assistant IV	3.00	2.00	2.00
County Engineer Customer Service Specialist	7.00	7.00	7.00
County Engineer Fiscal Manager	1.00	1.00	1.00
Heavy Equipment Operator	20.00	0.00	0.00
Roads Maintenance Technician IV	0.00	15.00	15.00
Roads Maintenance Technician III	0.00	35.00	35.00
Roads Maintenance Technician II	0.00	25.00	25.00
County Engineer Medium Equipment Operator	25.00	0.00	0.00
Highway Maintenance Technician	11.00	0.00	0.00
Roads Maintenance Technician I	0.00	11.00	11.00
Right of Way Maintenance Technician	12.00	0.00	0.00
Light Equipment Operator	21.00	0.00	0.00
Transportation Service Technician	4.00	0.00	0.00
Roads Services Technician	0.00	4.00	4.00
Total Transportation Full Time Equivalents	179.04	184.29	183.29

Cost Center: Transportation Transfers
Funding Source: County Transportation Maintenance Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Interfund Transfers	25,000	0	0	0
Total Transportation Transfers Expenditures	25,000	0	0	0

Transportation Planning Organization



Public Works

Division: Transportation Planning Organization

MISSION:

To plan for a future transportation system that is safe and accessible for the residents and visitors of our community.

DESCRIPTION:

The Transportation Planning Organization (TPO) is a federally mandated, locally governed public organization responsible for coordinating transportation projects, including highway, transit, rail, bicycle, pedestrian, and paratransit, throughout Marion County. The TPO allocates federal transportation funds and works to improve the region's transportation system by developing a variety of plans and programs. The TPO's primary partners include the Cities of Belleview, Dunnellon and Ocala, Marion County and the Florida Department of Transportation. The TPO is governed by a 12-member board of locally-elected officials.

BUDGET PRIORITIES:

The TPO will utilize federal and state funding to complete core programs and planning products in order to meet state and federal requirements.

GOALS:

Completing the annual development of the FY 28 to FY 32 Transportation Improvement Program (TIP); Completing the annual List of Priority Projects (LOPP); Conduct updates to the programs for the Transportation Disadvantaged Local Coordinating Board (TDLCB), including the Transportation Disadvantaged Service Plan (TDSP); updates to the 2050 Long Range Transportation Plan (LRTP); Develop an updated Safety Action Plan; Conduct School Safety Planning; Conduct Freight Planning.

Public Works
Division: Transportation Planning Organization

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
TPO Federal Highway Administration	818,569	773,912	773,912	1,040,863
TPO Federal Transit Administration	0	73,668	73,668	82,888
TPO Transportation Disadvantaged	26,225	32,484	32,484	33,054
Total Transportation Planning Organization	844,794	880,064	880,064	1,156,805

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
TPO Federal Highway Administration	3.76	3.75	3.75
TPO Transportation Disadvantaged	0.24	0.25	0.25
Total Transportation Planning Organization	4.00	4.00	4.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	354,856	460,441	460,441	480,917
Operating	461,538	313,471	313,471	559,946
Debt Service	2,175	0	0	0
Total TPO Federal Highway Administration Expenditures	818,569	773,912	773,912	1,040,863

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Transportation Planning Director	0.96	0.97	0.97
TPO Transportation Planner	0.98	0.97	0.97
Grants Coordinator and Fiscal Planner	0.86	0.84	0.84
Administrative Specialist III Social Media Coord	0.96	0.97	0.00
Administrative and Social Media Coordinator	0.00	0.00	0.97
Total TPO Federal Highway Administration Full Time Equivalents	3.76	3.75	3.75

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Reserves	0	73,668	73,668	82,888
Total TPO Federal Transit Administration Expenditures	0	73,668	73,668	82,888

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	22,888	27,820	27,820	29,141
Operating	3,337	4,664	4,664	3,913
Total TPO Transportation Disadvantaged Expenditures	26,225	32,484	32,484	33,054

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Transportation Planning Director	0.04	0.03	0.03
TPO Transportation Planner	0.02	0.03	0.03
Grants Coordinator and Fiscal Planner	0.14	0.16	0.16
Administrative Specialist III Social Media Coord	0.04	0.03	0.00
Administrative and Social Media Coordinator	0.00	0.00	0.03
Total TPO Transportation Disadvantaged Full Time Equivalents	0.24	0.25	0.25

Public Works
Division: Other Road Improvements

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Road Capital	118,905	2,109,453	2,109,453	2,006,075
Total Other Road Improvements	118,905	2,109,453	2,109,453	2,006,075

Cost Center: Road Capital
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	118,905	195,241	195,241	119,812
Total Road Capital Expenditures	118,905	195,241	195,241	119,812

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	0	1,914,212	1,914,212	1,886,263
Total Road Capital Expenditures	0	1,914,212	1,914,212	1,886,263

Public Works
Division: Property Management

MISSION:

To provide timely and cost-effective real estate services for all County departments in regards to the stewardship of County-owned right-of-way, easements, and other real property.

DESCRIPTION:

Property Management processes right-of-way acquisitions, plat vacations, road closings, surplus properties, leases for County-owned properties, etc. It also performs research and executes the conveyance of property interest to and from Marion County, including deeds, drainage easements, ingress/egress easements, right-of-way easements, and all other County property transfers.

BUDGET PRIORITIES:

The Property Management budget contains funding for appraisal services on real property that the County intends to purchase, as well as funding for the maintenance of parcels which the County has previously acquired.

It also includes funding for certain legal requirements associated with property acquisition, such as taxes, fees, and required advertisements.

GOALS:

SG4A: Successfully acquire the necessary property to allow continued development of the road network as indicated in the annual Transportation Improvement Program (TIP)

SG4A: Deliver the most affordable real estate transactions possible for the County on an annual basis to allow for continued development of the road network, placement of fire stations, and other necessary expansion

SG4A: Maintain positive relationships with citizens of Marion County by providing a fair and equitable value on properties purchased, while striving to be good stewards of taxpayer funds by keeping cost margins as close as reasonably possible on an annual basis

DG1: Effectively advertise and sell surplus properties owned by Marion County on an annual basis

Public Works
Division: Property Management

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Property Engineering Services	65,020	80,002	80,002	84,317
Total Property Management	65,020	80,002	80,002	84,317

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Property Engineering Services	1.00	1.00	1.00
Total Property Management	1.00	1.00	1.00

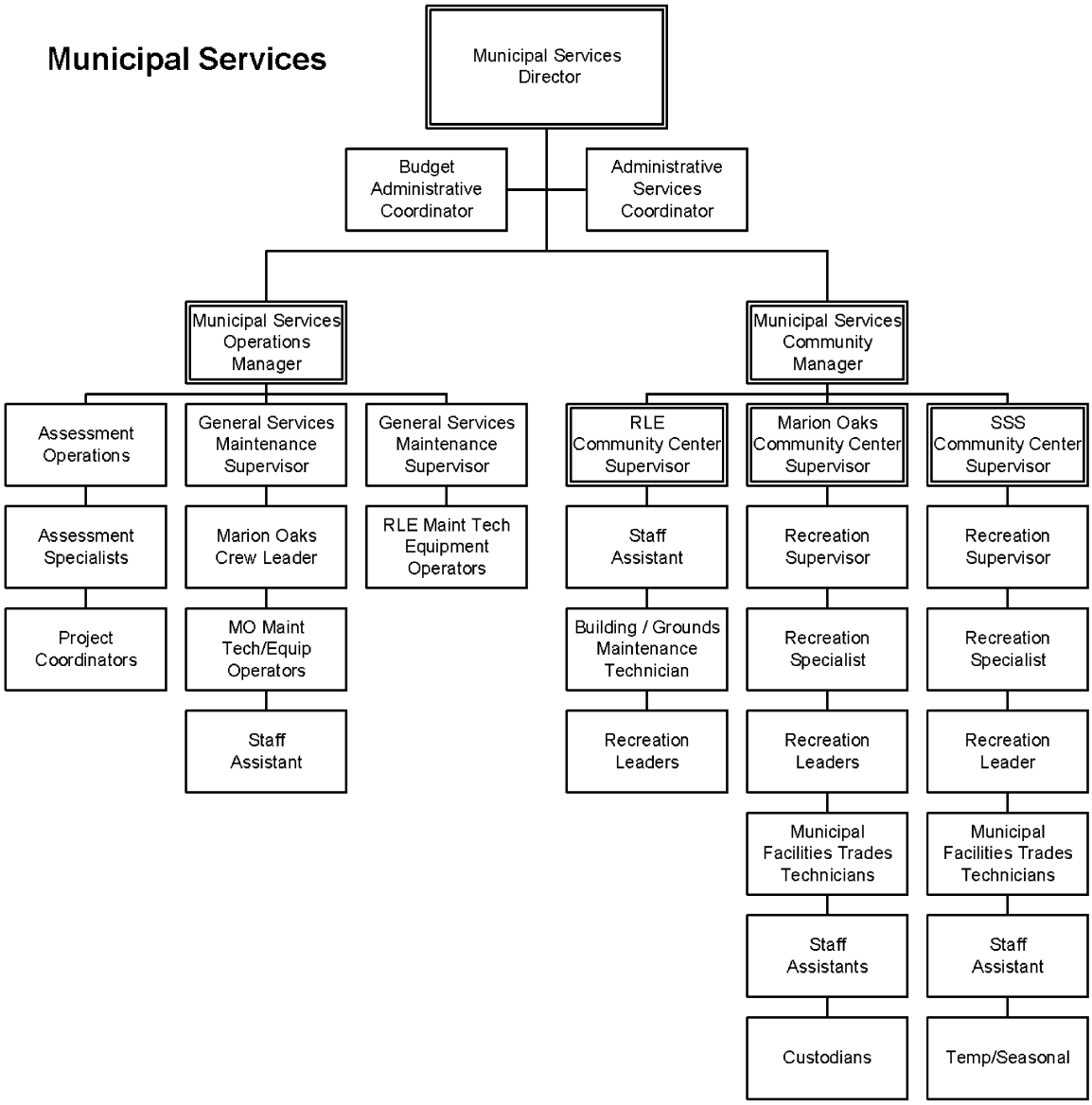
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG4A: Parcels acquired through right of way acquisition process annually	Effectiveness	18.00	100.00	50.00	50.00
SG4A: Percentage of parcels acquired without requiring eminent domain proceedings	Effectiveness	50.00	100.00	100.00	40.00
SG4A: Percentage over/under actual cost of parcel acquired vs appraised value annually	Efficiency	83.00	20.00	20.00	75.00
SG4A: Maintain per-parcel statutory "benefits achieved" at or below $250,000 pursuant to §73.092, F.S	Efficiency	84.00	0.00	40.00	90.00
DG1: Marion County properties sold through surplus sales annually	Output	0.00	31.00	5.00	5.00

Cost Center: Property Engineering Services
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	56,404	66,877	66,877	77,185
Operating	8,616	13,125	13,125	7,132
Total Property Engineering Services Expenditures	65,020	80,002	80,002	84,317

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Property Agent	1.00	1.00	1.00
Total Property Engineering Services Full Time Equivalents	1.00	1.00	1.00

Municipal Services



Public Works
Division: Municipal Services

MISSION:

To promote economic development by creating safer, more attractive, and desirable communities that improve the quality of life for its citizens.

By developing and implementing Municipal Services Taxing Units (MSTUs), Municipal Services Benefit Units (MSBUs) and Road Assessment projects, the Municipal Services department aims to provide essential municipal services not covered by general tax funds, thereby enhancing the overall well-being of the community and attracting new residents, businesses, and investments to the area.

DESCRIPTION:

The Municipal Services department has a crucial role in providing municipal services to property owners residing in various communities in Marion County. The department is responsible for implementing MSTUs and MSBUs, which are mechanisms through which property owners can access services such as street lighting, mowing, recreation services and facilities, landscaping enhancements, and road maintenance, as well as road improvements, including new construction, resurfacing of existing roadways, and overlay of pavement.

The Municipal Services department is comprised of several specialized teams, including Municipal Services, Marion Oaks Recreation, Marion Oaks General Services, Rainbow Lakes Estates Municipal Service District, and Silver Springs Shores Recreation. These teams are responsible for providing specific services to property owners, and the revenues generated from the assessments stay within the boundary of their respective areas.

Currently, Marion County has over 50 active MSTUs and MSBUs. The Director of Municipal Services serves as the appointed Staff Liaison for all of these units, with the exception of Fire, Solid Waste, and Stormwater, which separate departments manage. The Municipal Services staff also works closely with the Building Department, reviewing permits to ensure that pro-rated Fire, Solid Waste, and Stormwater assessments are assigned correctly during the application process.

One of the assessment program's key benefits is that it allows road improvements to be borne by those who directly benefit from these improvements rather than the general taxpayer. The Municipal Services department is funded exclusively from the collections of ad-valorem and non-ad valorem assessments, which are collected on the annual property tax bills.

BUDGET PRIORITIES:

Municipal Services' priorities are to streamline operations and management, foster succession capabilities and knowledge transfer, enhance communication channels, and provide better development opportunities. It also aims to align the Municipal Services Department with the County's overall organization.

GOALS:

SG3A: Foster Economic Growth by providing safer, more vibrant, and desirable communities while enhancing our citizen’s quality of life. Municipal Services supports this strategic goal by ensuring that neighborhoods have a cost-effective means to maintain their subdivision roads.

DG1: Provide effective support services to municipal districts in Marion County

DG2: Increase citizen involvement in the MSTU / MSBU process

Public Works
Division: Municipal Services

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Assessments Public Assistance	17,335	48,895	48,895	48,895
Municipal Services	595,233	833,675	833,675	842,950
Total Municipal Services	612,568	882,570	882,570	891,845

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Municipal Services	8.84	7.84	7.84
Total Municipal Services	8.84	7.84	7.84

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG3A: Cost per mile to construct subdivision roads	Efficiency	965,189.00	1,000,000.00	1,000,000.00	1,090,253.00
SG3A: Cost per mile to overlay/resurface subdivision roads	Efficiency	375,174.00	370,000.00	375,000.00	417,220.00
SG3A: Cost per mile to reclaim/resurface subdivision roads	Efficiency	476,326.00	475,000.00	425,000.00	506,379.00
SG3A: Cost per mile to regrade subdivision roads	Efficiency	3,600.00	3,600.00	3,600.00	3,000.00
DG1: Number of MSBUs/MSTUs managed per FTE	Effectiveness	9.50	9.50	9.50	9.50
DG2: Average number of citizens attending community meetings	Outcome	10.00	15.00	20.00	20.00

Cost Center: Assessments Public Assistance
Funding Source: General Fund

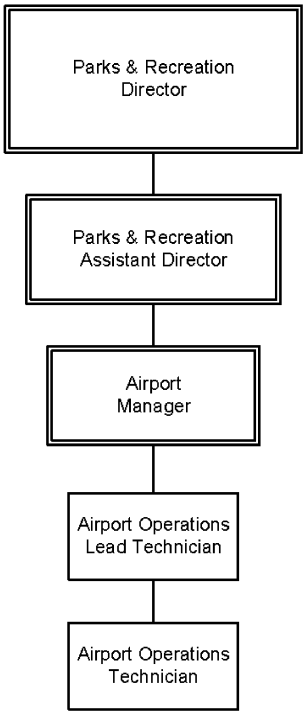
Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	17,335	48,895	48,895	48,895
Total Assessments Public Assistance Expenditures	17,335	48,895	48,895	48,895

Cost Center: Municipal Services
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	554,501	670,947	670,947	688,042
Operating	38,476	76,728	76,728	68,908
Capital	0	86,000	86,000	86,000
Debt Service	2,256	0	0	0
Total Municipal Services Expenditures	595,233	833,675	833,675	842,950

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Municipal Services Director	1.00	1.00	1.00
Assessment Specialist I	1.50	1.50	1.50
Assessment Specialist II	1.00	1.00	1.00
Municipal Services Project Supervisor	1.00	0.00	0.00
Municipal Services Operations Manager	0.34	0.34	0.34
Business Technologist	1.00	1.00	0.00
Projects Coordinator II	2.00	2.00	2.00
Administrative Services Coordinator	1.00	1.00	1.00
Budget and Administrative Coordinator	0.00	0.00	1.00
Total Municipal Services Full Time Equivalents	8.84	7.84	7.84

Marion County Airport



Public Works
Division: Airport

MISSION:

To continue providing a modern and safe airfield for all aviation platforms; with focus on an exciting growth effort in the aviation industry while ensuring X35 remains a favorite among aviators.

DESCRIPTION:

The Marion County Airport ensures compliance with all applicable federal and state aviation regulations while providing services to both local and transient aircraft operators. Following the addition of 20 new hangars in 2023, the Airport now manages 68 T-hangars and 14 land leases on a monthly and annual basis.

X35 is a regionally recognized fuel destination for aircraft operating throughout North Florida. The Airport operates a 24,000-gallon self-service fuel island that provides 24/7 access and dispenses over 100,000 gallons of fuel annually.

BUDGET PRIORITIES:

The Marion County Airport budget prioritizes improvements to existing infrastructure and amenities to meet the needs of current and future airport users. Operating line items reflect minimal increases and remain consistent with five-year spending trends and projected operational needs.

A major capital focus includes parallel Taxiways for both runways, which is supported by substantial FAA and FDOT funding and is scheduled for construction in FY 26. This project will enhance operational safety, improve airfield efficiency, and support increased aviation activity at the Airport.

GOALS:

SG1D: Customer Experience - Customer Service

Additional efforts to the collection of customer experience and satisfaction through additional surveys after office/staff interactions, monthly tenant feedback and events.

DG1: Number of aircrafts utilizing airport per VirTower reporting

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

DG2: Airport lease occupancy rate

Prioritize the need to quickly work with local businesses and individuals who want to utilize the airport for their airfield needs. The ability to handle leases effectively in the County’s best interest will continue the growth of the Airport.

DG3: Employee Turnover

The FY 27 budget highlights the Department’s investment to expanding on the diverse training efforts that will relieve current workload, turnover and expand upon current customer service over the next 1-2 years.

DG4: Average number of transactions utilizing the fuel system per day

Prioritize all revenue streams at the airport as these operations are essential to the continued growth and future expansion projects at the airport. Due to newer technologies the airport will be able to better track the fuel system users.

Public Works
Division: Airport

Division Expenditure Budget Summary		FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Marion County Airport		693,107	13,859,601	15,022,551	14,980,566
	Total Airport	693,107	13,859,601	15,022,551	14,980,566

Division FTE Budget Summary		FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Marion County Airport		3.00	3.00	3.00
	Total Airport	3.00	3.00	3.00

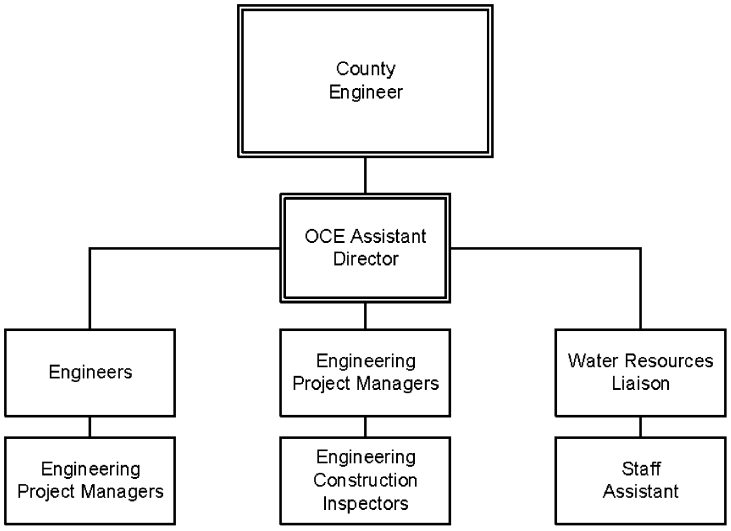
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1D: Percentage of surveys returned with responses	Effectiveness	62.00	20.00	20.00	55.00
DG1: Number of aircrafts utilizing airport per Vir Tower reporting	Input	34,028.00	24,200.00	32,500.00	36,000.00
DG2: Airport lease occupancy rate (number of days occupied/total number of days)	Efficiency	92.00	99.00	99.00	96.50
DG3: Annual employee turnover rate	Effectiveness	66.67	33.00	33.00	33.00
DG4: Average number of transactions utilizing the fuel system per day	Outcome	2.58	10.94	8.50	4.50

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	177,643	271,485	260,863	255,535
Operating	465,817	667,315	704,440	695,038
Capital	14,647	12,775,487	13,911,934	13,871,106
Interfund Transfers	35,000	35,000	35,000	35,000
Reserves	0	110,314	110,314	123,887
Total Marion County Airport Expenditures	693,107	13,859,601	15,022,551	14,980,566

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Airport Manager	1.00	1.00	1.00
Airport Operations Lead Technician	1.00	1.00	1.00
Airport Operations Technician	1.00	1.00	1.00
Total Marion County Airport Full Time Equivalents	3.00	3.00	3.00

Stormwater Program



Public Works
Division: Stormwater Program

MISSION:

To maintain regulatory compliance with federal, state, and local regulations and serves to protect and preserve our water resources and transportation network by addressing water quality and quantity issues.

DESCRIPTION:

The Stormwater Program works to ensure compliance with Phase II of the federal Clean Water Act's National Pollution Discharge Elimination System (NPDES) Program through the implementation of best management practices (BMPs). Phase II of the NPDES Program includes addressing stormwater runoff from small Municipal Separate Storm Sewer Systems (MS4), which the County's system qualifies as. In addition to the NPDES permit, the County is required to address Total Maximum Daily Load (TMDL) allocations as determined by the Florida Department of Environmental Protection, which are based on the amount of pollutants a waterbody can receive and still meet water quality standards.

The Stormwater Program implements a watershed management approach to identify water quality and quantity needs throughout the County's stormwater infrastructure, resulting in the identification of capital retrofit projects that work to reduce pollutant loading to water resources and improve flooding and drainage issues along the transportation network. A proactive scheduling approach is used to address operation and maintenance needs for the drainage infrastructure throughout the County. Routine maintenance of the stormwater management system includes mowing nearly 3,000 drainage retention areas five times per year, sweeping the county-maintained curbed streets ten months out of the year, and vegetative maintenance of fence lines, rip-rap, and wet detention areas.

BUDGET PRIORITIES:

The Stormwater budget provides for the minimum control measures required by the NPDES permit, which are meant to reduce the discharge of pollutants into our water resources. There is funding for public education and outreach, illicit discharge detection and elimination, construction site runoff monitoring and control, and annual maintenance of County stormwater system assets.

Additionally, there is funding for capital projects, which are referenced in the 5-year Stormwater Implementation Program (SIP), which is updated annually. These projects typically serve to retrofit existing drainage retention areas with bio-absorptive media to remove pollutants such as nitrogen before it reaches the aquifer, as well as projects for flooding remediation. There is also funding for watershed management plan updates, major maintenance projects, and pipe and swale restoration projects.

Increased funding is being proposed in FY 27 for major maintenance projects, as there are a number of DRAs which require maintenance work. There is also increased funding for general maintenance of DRAs as there is expected to be a project to focus on bringing the wetland pond on SW 32nd St back to its intended condition.

GOALS:

SG1A: Inform the community to empower citizens, visitors, and businesses by providing accurate educational material on how to protect our water resources with the goal of reaching at least 10 impressions per person

SG2A: Update watershed management plans which will serve to identify future capital projects for water quality and quantity improvements throughout the County

SG2A: Construct stormwater improvements to address flooding issues along the major road network to reduce pollutants picked up by additional waters staging on land surfaces, as well as increasing traffic mobility and safety among other issues, as measured by the number of best management practices (BMPs) constructed per year

DG1: Develop efficient maintenance contracts and bids to decrease the rates paid for routine maintenance

Public Works
Division: Stormwater Program

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Stormwater Program	4,466,637	18,366,260	18,576,260	17,721,153
Total Stormwater Program	4,466,637	18,366,260	18,576,260	17,721,153

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Stormwater Program	13.02	13.27	13.27
Total Stormwater Program	13.02	13.27	13.27

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1A: Impressions per person for Public Education Countywide	Efficiency	13.84	10.00	10.00	10.00
SG2A: Watershed management plans updated annually	Efficiency	1.33	1.33	1.67	1.25
DG1: Cost per acre of drainage retention areas mowed annually	Efficiency	57.43	64.29	64.87	64.87
DG1: Cost per lane mile of streets swept annually	Efficiency	0.00	73.77	79.50	65.70

Cost Center: Stormwater Program
Funding Source: Stormwater Program

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	1,264,273	1,484,507	1,479,507	1,481,426
Operating	2,646,785	4,241,794	4,359,484	5,193,634
Capital	540,805	9,373,141	9,465,130	8,398,093
Debt Service	8,974	0	0	0
Grants and Aid	5,800	6,000	8,000	10,000
Reserves	0	3,260,818	3,264,139	2,638,000
Total Stormwater Program Expenditures	4,466,637	18,366,260	18,576,260	17,721,153

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
County Engineer	0.50	0.50	0.50
Assistant County Administrator	0.26	0.26	0.26
County Engineering Project Manager	2.00	2.50	2.50
Stormwater Engineer	1.00	0.00	0.00
Engineering Project Manager I	2.00	2.00	2.00
Engineering Construction Inspector	3.00	0.00	0.00
Engineer	2.00	2.00	2.00
Engineering Construction Inspector	0.00	3.00	3.00
OCE Assistant Director	0.00	0.75	0.75
County Engineer Geographic Information Systems Analyst	1.00	1.00	1.00
Executive Coordinator	0.26	0.26	0.26
Staff Assistant IV	1.00	1.00	1.00
Total Stormwater Program Full Time Equivalents	13.02	13.27	13.27

Public Works
Division: Water Resources

MISSION:

To promote an awareness of both the protection and efficient use of water resources throughout the County.

DESCRIPTION:

Marion County is home to numerous water features which are widely known for their clarity, ecosystems, fisheries, and recreational enjoyment. The Water Resources Program works in conjunction with the Office of the County Engineer and Utilities Department to empower our citizens, visitors, and businesses by providing accurate educational material on how to protect and conserve our most vital resource.

The Water Resources Program is responsible for activities associated with long-range water supply planning and aquifer protection. Efforts include local and State legislative development, coordination with Water Management Districts, the Florida Department of Environmental Protection (FDEP), Florida Department of Agricultural and Consumer Services (FDACs), water supply authorities, and various County offices.

The program considers negative impacts to water supply, not only from usage, but also from point and non-point pollution sources such as wastewater discharges, septic system impacts, manure management, stormwater, fertilizers and pesticides, etc. The program seeks to educate the public with consistent messages and to implement, administer, and manage initiatives county-wide that are focused on the efficient and clean use of water.

BUDGET PRIORITIES:

The Water Resources budget priorities for FY 2026-27 will focus on irrigation and landscape retrofits by directing more resources towards providing workshops for homeowners to learn about their irrigation systems as well as increased promotion and outreach related to the retrofit program.

GOALS:

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

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

SG4C: Monitor and manage the Floridan Aquifer’s water quality and quantity to achieve and maintain 150 gallon daily per capita water use or less with public supply through 2026

SG4C: Promote water conservation efforts, such as the Landscape Irrigation Retrofit and Toilet Rebate programs, as well as assist with the coordination of local conservation efforts between the Office of the County Engineer and Utilities Departments, as measured by the number of grants awarded per year

Public Works
Division: Water Resources

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Water Resources	181,828	198,458	198,458	202,781
Total Water Resources	181,828	198,458	198,458	202,781

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Water Resources	1.00	1.00	1.00
Total Water Resources	1.00	1.00	1.00

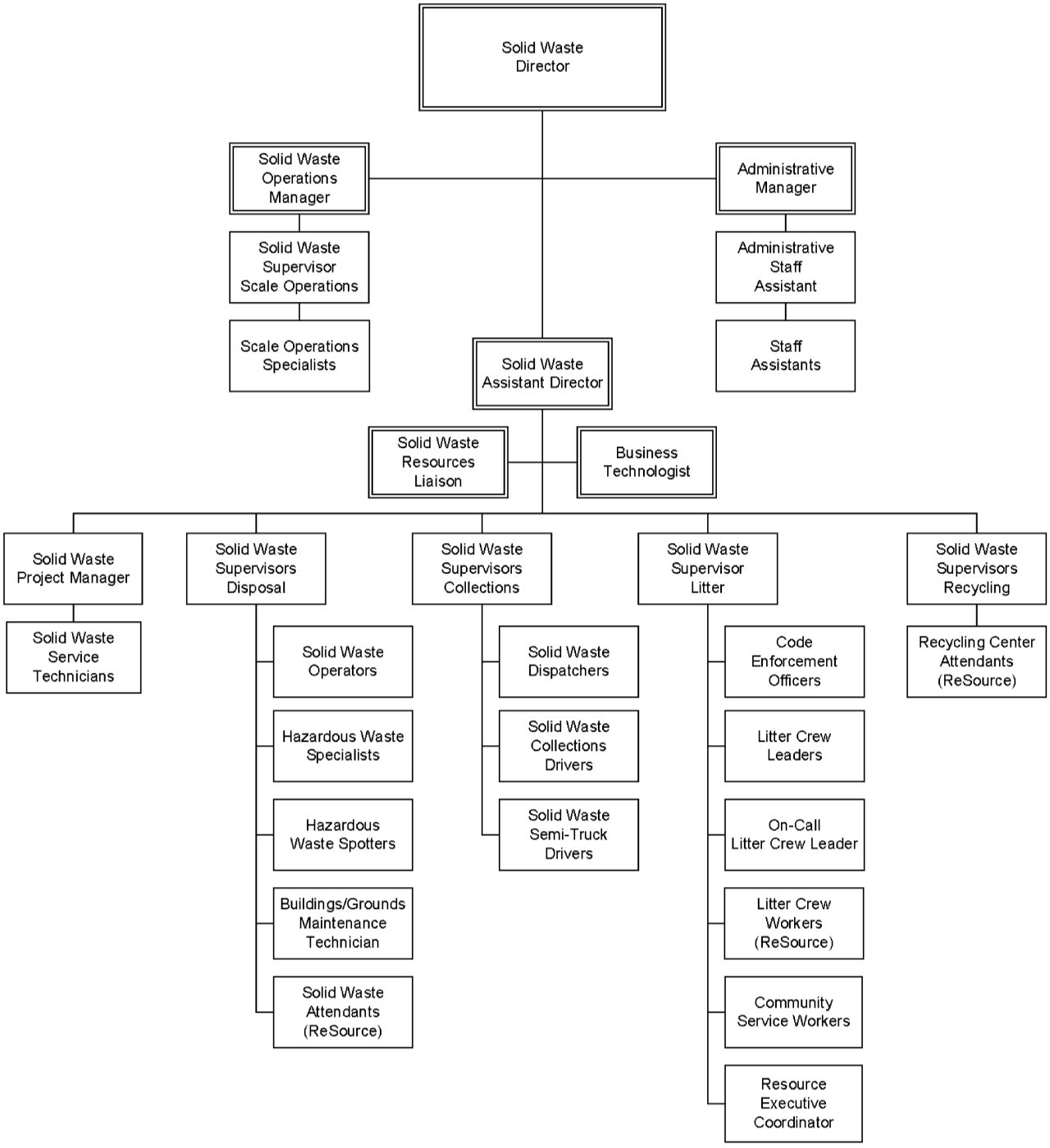
Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1D: Cost per impression for public education efforts annually	Efficiency	0.01	0.10	0.10	0.10
SG1E: Distribute Water Efficiency literature annually	Output	2,237.00	2,000.00	2,000.00	2,000.00
SG1E: Participate in community outreach workshops and events annually	Effectiveness	18.00	15.00	15.00	15.00
SG4C: Water conservation grants awarded/overseen annually	Effectiveness	4.00	4.00	4.00	4.00
SG4C: Daily water usage in gallons per capita annually	Outcome	124.00	150.00	150.00	150.00

Cost Center: Water Resources
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	89,818	94,337	94,337	99,215
Operating	92,010	104,121	104,121	103,566
Total Water Resources Expenditures	181,828	198,458	198,458	202,781

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Water Resources Liaison	1.00	1.00	1.00
Total Water Resources Full Time Equivalents	1.00	1.00	1.00

Solid Waste


Solid Waste Director
Solid Waste Operations Manager
Administrative Manager
Solid Waste Supervisor Scale Operations
Administrative Staff Assistant
Scale Operations Specialists
Staff Assistants
Solid Waste Assistant Director
Solid Waste Resources Liaison
Business Technologist
Solid Waste Project Manager
Solid Waste Supervisors Disposal
Solid Waste Supervisors Collections
Solid Waste Supervisor Litter
Solid Waste Supervisors Recycling
Solid Waste Service Technicians
Solid Waste Operators
Hazardous Waste Specialists
Hazardous Waste Spotters
Buildings/Grounds Maintenance Technician
Solid Waste Attendants (ReSource)
Solid Waste Dispatchers
Solid Waste Collections Drivers
Solid Waste Semi-Truck Drivers
Code Enforcement Officers
Litter Crew Leaders
On-Call Litter Crew Leader
Litter Crew Workers (ReSource)
Community Service Workers
Resource Executive Coordinator
Recycling Center Attendants (ReSource)

Public Works
Division: Solid Waste

MISSION:

To ensure the delivery of an integrated, cost-effective, and environmentally sound solid waste management system, and to promote sustainable community programs and policies throughout Marion County.

DESCRIPTION:

The Solid Waste Department is comprised of three divisions: Disposal, Collection and Litter, and Recycling.

The Disposal Division manages the operations of the scale facility, which screens waste, weighs vehicles, calculates charges, and provides quality service to customers. This division also operates the transfer station, citizen drop-off area, yard waste facility, and household hazardous waste collection areas. Additionally, it monitors and maintains three closed landfills.

The Collection and Litter Division transports waste and recyclables from twenty (20) residential convenience centers, delivering waste to the Baseline Landfill and recyclables directly to approved recycling facilities. This division also oversees litter collection along county rights-of-way to mitigate the effects of litter and illegal dumping in Marion County. The program includes four code enforcement positions focused on investigating violations, educating the public, and citing offenders. Supplemental litter services include collection through community service workers, inmates, and the Adopt-A-Road program.

The Recycling Division staffs and operates twenty (20) recycling centers throughout the county. Its primary objectives are to provide customer service, ensure efficient throughput, and maintain citizen safety. Staff support the collection of a variety of waste types, including garbage, yard waste, recyclables, household hazardous materials, metals, electronics, tires, and furniture.

BUDGET PRIORITIES:

The Solid Waste FY 27 budget prioritizes laying the groundwork for the department’s long-term capital improvement program, including planning for potential landfill expansion. This budget is heavily focused on capital expenditures and CIP funding, reflecting the department’s commitment to investing in critical infrastructure for sustainable waste management.

GOALS:

SG1: Reduce the contamination percentage of recyclable material by 10% through effective communication from staff at the Recycle Center locations

DG1: Improve load efficiency for collection trucks

DG2: Reduce wait times at the Baseline Landfill to improve the customer experience

DG3: Successfully pass (DEP) Department of Environmental Protection inspections to remain in compliance for waste management current and future operations

Public Works
Division: Solid Waste

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Solid Waste Collection	4,990,884	7,813,911	7,942,492	6,248,256
Solid Waste Disposal	17,632,399	71,898,206	71,715,206	89,298,974
Solid Waste Recycling	3,544,006	6,450,072	6,450,072	8,490,227
Total Solid Waste	26,167,289	86,162,189	86,107,770	104,037,457

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Solid Waste Collection	40.20	37.20	37.20
Solid Waste Disposal	30.42	32.42	32.42
Solid Waste Recycling	2.00	3.00	3.00
Total Solid Waste	72.62	72.62	72.62

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1: Percent of contaminated recyclable material	Effectiveness	50.17	32.33	32.33	24.68
DG1: Increase roll off truck average tonnage per load (40YD)	Efficiency	7.37	10.00	9.00	9.00
DG2: Increase the average number of scale transactions per hour	Efficiency	55.00	60.00	57.00	57.00
DG3: Achieve compliance on at least 95% of DEP inspection criteria	Outcome	100.00	95.00	100.00	100.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	2,462,047	3,036,215	3,036,215	3,069,297
Operating	2,528,837	2,616,502	2,799,502	2,723,199
Capital	0	2,161,194	2,106,775	455,760
Total Solid Waste Collection Expenditures	4,990,884	7,813,911	7,942,492	6,248,256

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Solid Waste Supervisor	3.00	2.00	2.00
Code Enforcement Officer	4.00	4.00	4.00
Solid Waste Dispatcher	2.00	2.00	2.00
Solid Waste Semi Truck Driver	4.00	0.00	0.00
Solid Waste Semi Truck Driver	0.00	4.00	4.00
Solid Waste Collections Driver	17.00	0.00	0.00
Solid Waste Collections Driver	0.00	15.00	15.00
Solid Waste Service Technician	1.00	0.00	0.00
Solid Waste Service Technician	0.00	1.00	1.00
Litter Crew Leader	9.20	0.00	0.00
Litter Crew Leader	0.00	9.20	9.20
Total Solid Waste Collection Full Time Equivalents	40.20	37.20	37.20

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	2,031,350	2,974,167	2,974,167	3,107,690
Operating	15,599,926	15,129,004	15,159,004	15,407,545
Capital	0	22,549,778	23,461,707	27,312,643
Debt Service	1,123	0	0	0
Reserves	0	31,245,257	30,120,328	43,471,096
Total Solid Waste Disposal Expenditures	17,632,399	71,898,206	71,715,206	89,298,974

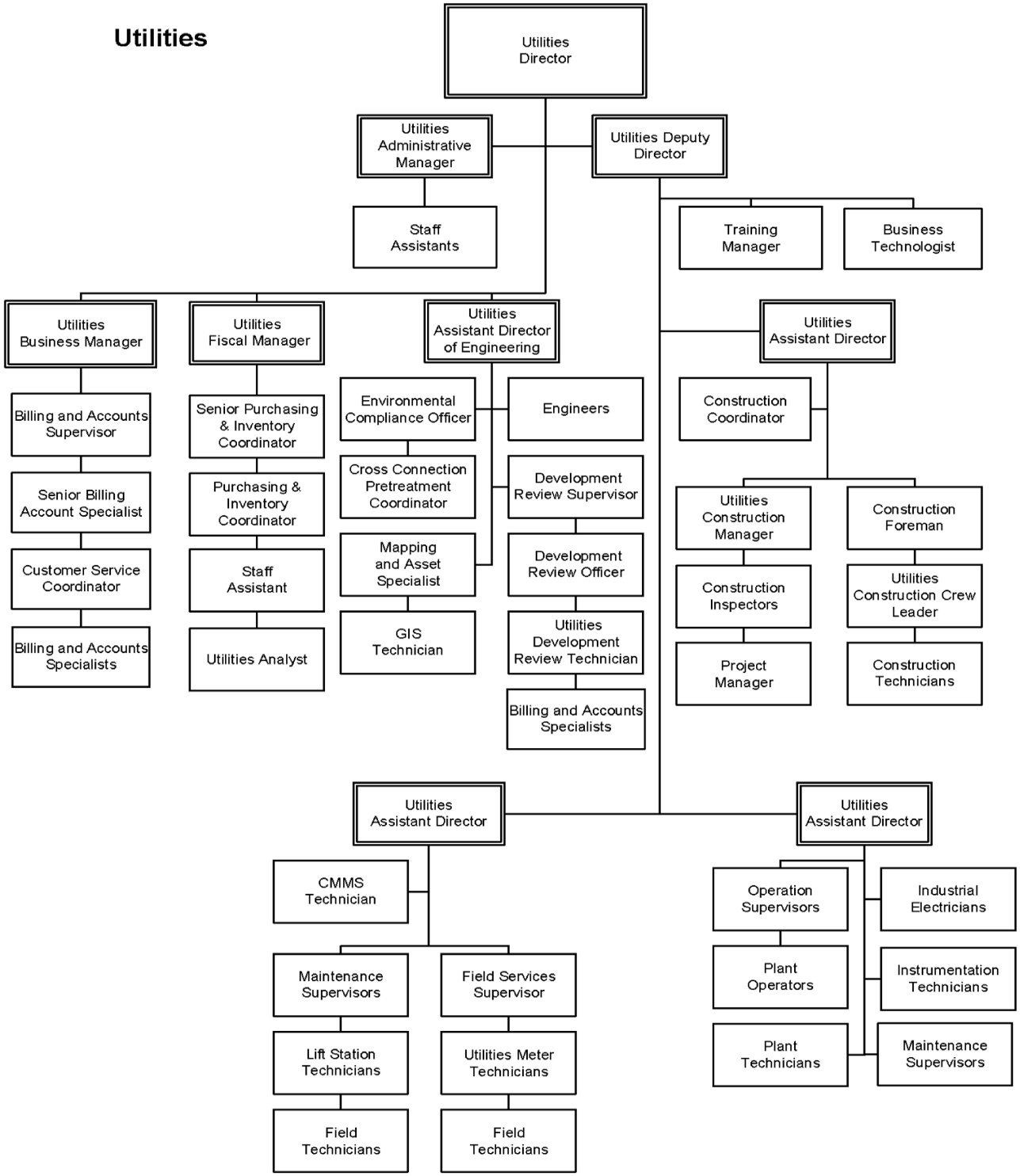
FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Solid Waste Director	1.00	1.00	1.00
Assistant County Administrator	0.21	0.21	0.21
Solid Waste Assistant Director	0.00	1.00	1.00
Solid Waste Operations Manager	1.00	0.00	1.00
Solid Waste Supervisor	3.00	2.00	2.00
Solid Waste Project Manager	0.00	1.00	1.00
Solid Waste Resources Liaison	1.00	1.00	1.00
Solid Waste Fiscal Manager	1.00	1.00	0.00
Business Technologist	1.00	1.00	1.00
Hazardous Waste Specialist	4.00	0.00	0.00
Hazardous Waste Specialist	0.00	4.00	4.00
Executive Coordinator	0.21	0.21	0.21
Accounting Specialist II	1.00	0.00	0.00
Administrative Staff Assistant	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Scale Operations Specialist	5.00	0.00	0.00
Scale Operations Specialist	0.00	5.00	5.00
Administrative Manager	1.00	1.00	1.00
Solid Waste Operator	6.00	0.00	0.00
Building and Grounds Maintenance Technician I	1.00	0.00	0.00
Building and Grounds Maintenance Technician I	0.00	1.00	1.00
Solid Waste Operator	0.00	8.00	8.00
Solid Waste Service Technician	0.00	1.00	1.00
Hazardous Waste Spotter	2.00	0.00	0.00
Hazardous Waste Spotter	0.00	2.00	2.00
Total Solid Waste Disposal Full Time Equivalents	30.42	32.42	32.42

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	90,282	270,932	270,932	346,297
Operating	3,453,724	3,467,140	3,467,140	3,654,109
Capital	0	2,712,000	2,712,000	4,489,821
Total Solid Waste Recycling Expenditures	3,544,006	6,450,072	6,450,072	8,490,227

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Solid Waste Supervisor	2.00	3.00	3.00
Total Solid Waste Recycling Full Time Equivalents	2.00	3.00	3.00

Utilities


Utilities Director
Utilities Administrative Manager
Utilities Deputy Director
Staff Assistants
Training Manager
Business Technologist
Utilities Business Manager
Utilities Fiscal Manager
Utilities Assistant Director of Engineering
Utilities Assistant Director
Billing and Accounts Supervisor
Senior Billing Account Specialist
Customer Service Coordinator
Billing and Accounts Specialists
Senior Purchasing & Inventory Coordinator
Purchasing & Inventory Coordinator
Staff Assistant
Utilities Analyst
Environmental Compliance Officer
Cross Connection Pretreatment Coordinator
Mapping and Asset Specialist
GIS Technician
Engineers
Development Review Supervisor
Development Review Officer
Utilities Development Review Technician
Billing and Accounts Specialists
Construction Coordinator
Utilities Construction Manager
Construction Inspectors
Project Manager
Construction Foreman
Utilities Construction Crew Leader
Construction Technicians
Utilities Assistant Director
Utilities Assistant Director
CMMS Technician
Maintenance Supervisors
Lift Station Technicians
Field Technicians
Field Services Supervisor
Utilities Meter Technicians
Field Technicians
Operation Supervisors
Plant Operators
Plant Technicians
Industrial Electricians
Instrumentation Technicians
Maintenance Supervisors

Public Works
Division: Utilities

MISSION:

To establish Marion County Utilities as a prominent supplier of water and wastewater throughout the County by upgrading our existing system through the use of automation, new technology, stewardship of natural resources, and improving infrastructure, while ensuring future capacity availability.

DESCRIPTION:

Marion County Utilities (MCU) provides potable water by utilizing wells into the aquifers and Water Treatment Plants, and provides sewer and wastewater treatment services to residents of Marion County. MCU provides non-potable water to commercial customers. MCU also maintains/improves and expands the piping for all of these operations, working with residents, contractors, and developers to ensure compliance with state and federal regulations.

BUDGET PRIORITIES:

With the continued growth in the number of citizens utilizing Marion County's water and sewer services, there is a need for increased availability for citizens to connect to the Marion County water and wastewater systems. As these connections are made, MCU strives to maintain the quality of the Floridan aquifer and decreases the impact from existing or potential future septic systems which discharge excess nitrogen into the environment. To continue to meet level of service standards, the proposed budget includes an additional four (4) positions, increases in fringe benefits, insurance, biosolids hauling, as well as increases in operating supplies, chemicals and equipment maintenance and repairs. Operation and Maintenance of the central water and wastewater systems are important to maintain the overall quality and level of service offered to Utilities customers.

GOALS:

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

SG4A: Install at least 10 miles of water line by the Water Line Crew to improve and increase the availability of water service to the citizens of Marion County

DG1: To maintain the water and wastewater systems by completing a minimum of 88% of scheduled maintenance projects

DG2: To maintain costs per account for water maintenance and operations at $140 or less

DG3: To maintain costs per account for wastewater maintenance and operations at $196 or less

Public Works
Division: Utilities

Division Expenditure Budget Summary		FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Utilities Capital Construction		9,176,786	91,434,254	94,724,919	86,237,843
Utilities Management		16,471,037	53,372,973	51,864,926	47,285,400
Utilities Wastewater System		7,623,508	8,472,141	8,988,141	9,521,234
Utilities Water System		8,214,285	9,946,948	11,038,710	10,990,015
	Total Utilities	41,485,616	163,226,316	166,616,696	154,034,492

Division FTE Budget Summary		FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Utilities Management		47.04	51.44	54.44
Utilities Wastewater System		37.00	37.00	38.00
Utilities Water System		48.00	51.00	51.00
	Total Utilities	132.04	139.44	143.44

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG3C: Percent of adopted capital improvement program appropriations spent within the fiscal year	Effectiveness	76.26	75.00	75.00	80.00
SG4A: Installed miles of water line by the Water Line Crew	Outcome	7.43	10.00	10.00	10.00
DG1: Percent of Wastewater Annual Preventative Maintenance Tasks completed	Effectiveness	82.75	80.00	85.00	85.00
DG1: Percent of Water Annual Preventative Maintenance Tasks completed	Effectiveness	88.50	83.00	92.50	92.50
DG2: Operating and Maintenance costs per water account	Efficiency	134.91	139.22	140.00	144.00
DG3: Operating and Maintenance costs per wastewater account	Efficiency	236.54	195.38	196.00	241.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	9,176,607	0	0	0
Capital	0	91,434,254	94,724,919	86,237,843
Debt Service	179	0	0	0
Total Utilities Capital Construction Expenditures	9,176,786	91,434,254	94,724,919	86,237,843

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	3,513,549	4,836,956	4,227,641	5,247,733
Operating	11,721,003	4,227,350	4,567,592	4,640,019
Capital	0	134,006	4,529,006	69,000
Debt Service	1,236,485	7,541,864	7,541,864	6,950,220
Reserves	0	36,632,797	30,998,823	30,378,428
Total Utilities Management Expenditures	16,471,037	53,372,973	51,864,926	47,285,400

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Assistant County Administrator	0.22	0.22	0.22
Utilities Director	1.00	1.00	1.00
Utilities Training Manager	1.00	1.00	1.00
Utilities Administrative Manager	1.00	1.00	1.00
Utilities Deputy Director	1.00	1.00	1.00
Utilities Assistant Director	0.00	1.00	1.00
Utilities Assistant Director of Engineering	0.00	1.00	1.00
Utilities Engineering Manager	1.00	0.00	0.00
Utilities Business Manager	1.00	1.00	1.00
Utilities Development Review Officer	1.00	1.00	1.00
Utilities Project Manager	1.00	1.00	1.00
Utilities Fiscal Manager	1.00	1.00	1.00
Development Review Supervisor	1.00	1.00	1.00
Mapping and Asset Specialist	1.00	1.00	1.00
Engineer	3.00	3.00	2.00
Engineer VISA	0.00	0.00	1.00
Utilities Analyst	0.00	0.00	1.00
Utilities Development Review Technician	0.00	0.00	1.00
Utilities Construction Officer	1.00	0.00	0.00
Utilities Construction Manager	1.00	1.00	1.00
Utilities Business Technologist	0.60	1.00	1.00
Utilities Geographic Information System Technician	1.00	0.00	0.00
Utilities Geographic Information System Technician	0.00	1.00	2.00
Purchasing and Inventory Coordinator	1.00	1.00	1.00
Senior Purchasing and Inventory Coordinator	1.00	1.00	1.00
Executive Coordinator	0.22	0.22	0.22
Staff Assistant IV	2.00	2.00	2.00
Staff Assistant III	1.00	1.00	1.00
Utilities Customer Service Coordinator	1.00	1.00	1.00
Utilities Billing and Account Specialist	14.00	15.00	15.00
Utilities Billing and Account Supervisor	1.00	1.00	1.00
Utilities Senior Billing and Account Supervisor	0.00	1.00	0.00
Utilities Senior Billing Account Specialist	0.00	0.00	1.00
Utilities Construction Technician	3.00	0.00	0.00
Construction Coordinator	0.00	0.00	1.00
Construction Coordinator	0.00	1.00	0.00
Utilities Construction Equipment Operator	1.00	0.00	0.00
Utilities Construction Inspector	3.00	0.00	0.00
Utilities Construction Foreman	1.00	1.00	1.00
Utilities Construction Technician	0.00	3.00	3.00
Utilities Construction Inspector	0.00	4.00	4.00
Utilities Construction Crew Leader	0.00	1.00	1.00

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Total Utilities Management Full Time Equivalents	47.04	51.44	54.44

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	2,573,013	3,096,157	3,057,157	3,456,678
Operating	5,050,392	4,640,622	5,347,292	5,770,635
Capital	0	735,362	583,692	293,921
Debt Service	103	0	0	0
Total Utilities Wastewater System Expenditures	7,623,508	8,472,141	8,988,141	9,521,234

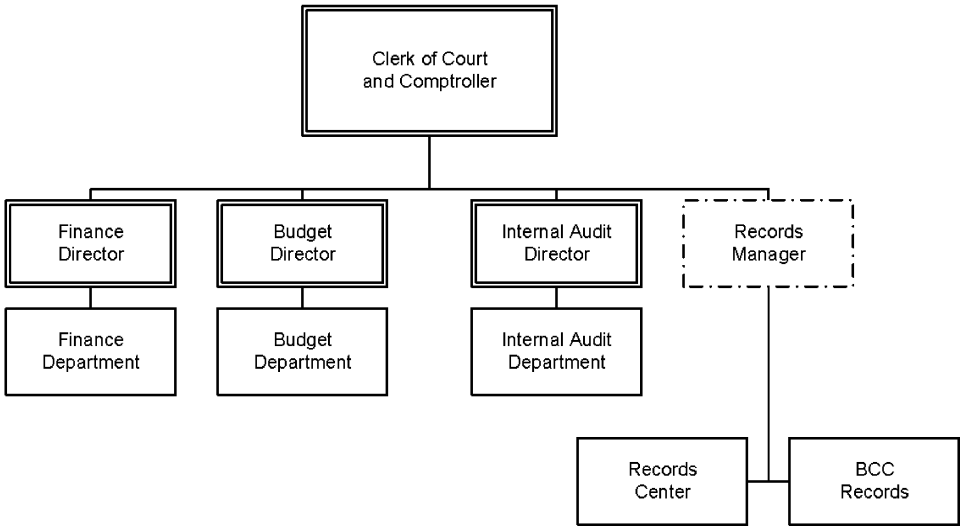
FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Utilities Assistant Director	0.00	1.00	1.00
Utilities Operations Manager	1.00	0.00	0.00
Utilities Plant Technician	2.00	0.00	0.00
Utilities Operations Supervisor	1.00	1.00	1.00
Utilities Field Technician	5.00	0.00	0.00
Utilities Plant Operator	12.00	0.00	0.00
Utilities Lift Station Technician	12.00	0.00	0.00
Utilities Maintenance Supervisor	1.00	1.00	2.00
Utilities Field Technician	0.00	5.00	5.00
Utilities Lift Station Technician	0.00	12.00	12.00
Utilities Plant Operator	0.00	12.00	12.00
Utilities Plant Technician	0.00	2.00	2.00
Utilities Industrial Electrician	1.00	0.00	0.00
Utilities Industrial Electrician	0.00	1.00	1.00
Utilities Instrumentation Technician	2.00	2.00	2.00
Total Utilities Wastewater System Full Time Equivalents	37.00	37.00	38.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	3,770,341	4,411,913	4,317,913	4,654,406
Operating	4,443,841	4,882,672	5,147,672	5,180,029
Capital	0	652,363	1,573,125	1,155,580
Debt Service	103	0	0	0
Total Utilities Water System Expenditures	8,214,285	9,946,948	11,038,710	10,990,015

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Utilities Assistant Director	0.00	1.00	1.00
Environmental Comp Officer	0.00	1.00	1.00
Utilities CMMS Technician	1.00	1.00	1.00
Utilities Maintenance Manager	1.00	0.00	0.00
Utilities Plant Technician	3.00	0.00	0.00
Utilities Operations Supervisor	2.00	2.00	2.00
Utilities Field Technician	25.00	0.00	0.00
Utilities Plant Operator	10.00	0.00	0.00
Utilities Maintenance Supervisor	2.00	2.00	2.00
Cross Connection PreTreatment Coordinator	1.00	1.00	1.00
Utilities Field Services Supervisor	1.00	1.00	1.00
Utilities Field Technician	0.00	25.00	25.00
Utilities Plant Operator	0.00	10.00	10.00
Utilities Plant Technician	0.00	3.00	3.00
Utilities Meter Technician	0.00	2.00	2.00
Utilities Industrial Electrician	2.00	0.00	0.00
Utilities Industrial Electrician	0.00	2.00	2.00
Total Utilities Water System Full Time Equivalents	48.00	51.00	51.00

Clerk of Court and Comptroller



Constitutional Officers
Division: Clerk of Court and Comptroller

MISSION:

To serve and protect the public trust.

DESCRIPTION:

COMMISSION RECORDS

Pursuant to the Constitution, the Clerk serves as Ex-Officio Clerk to the Board of County Commissioners, and in this capacity Deputy Clerks attend and record Board meetings and workshops, and maintain associated documents.

FINANCE DEPARTMENT

The Finance Department performs a variety of functions including financial reporting, accounting, treasury management, debt compliance, capital asset inventory, processing cash receipts, accounts payable, as well as coordinating the county's annual external audit. Our primary objective is to provide oversight and accountability of public funds through a variety of operational processes: maintain a system of checks and balances for the use of public funds, pre-audit disbursement requests to ensure payments are issued for a lawful purpose, keep apprised of changes in governmental accounting standards, legislation, and authoritative guidance, administer the County's investment portfolio to ensure the safety of principal, maintenance of liquidity, and return of the highest possible yield, ensure compliance with debt obligations and bond requirements, perform annual inventory of county-owned equipment and maintain all capital asset inventory records, and coordinate financial audits from external independent accounting firm.

INTERNAL AUDIT DEPARTMENT

The Internal Audit Department performs those functions specific to the role of the Clerk of Court and Comptroller as auditor for the Board of County Commissioners (BCC). The Internal Audit Department has the authority and responsibility to conduct audits and reviews of all agencies funded by the BCC and Departments under the County Administrator and to issue reports thereon. The Internal Audit Department is organizationally independent and has no direct responsibility for, or authority over, any BCC function, activity, or program subject to audit and review.

BUDGET DEPARTMENT

The Budget Department performs those functions specific to the role of the Clerk of Court and Comptroller as Budget Officer for the Board of County Commissioners. Duties performed focus mainly upon the preparation of an Annual Budget Document, a five year Capital Improvement Program and other long range planning analysis. This includes coordinating all associated activities throughout the budget process and ensuring compliance with all applicable statutes and regulations. Additionally, reports and analysis related to budgetary issues are prepared as requested.

RECORDS CENTER

Records Center is a Division of the Clerk of Court and Comptroller. Records Center employees are responsible for preparing documents for microfilming, operating cameras, preparing boxes for storage, pulling and re-filing cases that have been requested by Divisions, maintaining all original subdivision plats including making copies as requested, assisting and performing records research for the public including mailed-in requests. The Clerk of Court and Comptroller through this Division complies with state statutes in the coordination of retention, storage, security and disposition of court and county records.

GOALS:

DG1: The Budget Office will continuously strive to improve the Budget document by utilizing the GFOA Distinguished Budget Award as the Standard

DG2: The Budget Office will ensure the long-term fiscal integrity of the General Fund by maintaining a favorable variance of recurring revenues

DG3: Increase the coverage of our audit universe each year based on our risk assessment while maintaining and advancing our knowledge and skills

DG4: Reduce fraud risks by enrolling vendors in automated payments and reducing printed checks. Initial implementation to occur in FY25

GOALS:

DG5: Receive GFOA Certificate of Achievement for Excellence in Financial Reporting

DG6: Receive GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting

DG7: Receive an unmodified Independent Auditor Opinion on the County's Annual Comprehensive Financial Report (ACFR)

Constitutional Officers
Division: Clerk of Court and Comptroller

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Clerk to County Commission Transfer	5,181,011	5,744,024	5,750,880	6,056,585
Total Clerk of Court and Comptroller	5,181,011	5,744,024	5,750,880	6,056,585

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
DG1: Percent of Budget document GFOA reviewers scores of proficient or higher	Effectiveness	98.85	85.00	95.00	98.00
DG2: Percent variance of General Fund recurring revenues from adopted budget to audited receipts	Effectiveness	3.55	8.00	5.00	5.00
DG3: Dedicate 70% of our work hours to direct audit hours	Efficiency	76.00	70.00	70.00	70.00
DG4: Percent of ACH payments to total payments	Effectiveness	16.08	0.00	20.00	30.00
DG5: Consecutive years receiving the GFOA Certificate of Achievement for Excellence in Financial Reporting	Outcome	40.00	40.00	41.00	42.00
DG6: Consecutive years receiving the GFOA Award for Outstanding Achievement in Popular Annual Financial Reporting	Outcome	3.00	3.00	4.00	5.00
DG7: Percent Compliance for an unmodified Independent Auditor Opinion	Outcome	100.00	100.00	100.00	100.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	4,823,042	4,823,042	5,020,411
Operating	0	909,982	916,838	905,898
Capital	0	0	0	119,276
Constitutional Officer Transfers	5,177,992	0	0	0
Reserves	0	3,000	3,000	3,000
Total Clerk to County Commission Transfer Expenditures	5,177,992	5,736,024	5,742,880	6,048,585

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	0	8,000	8,000	8,000
Constitutional Officer Transfers	3,019	0	0	0
Total Clerk to County Commission Transfer Expenditures	3,019	8,000	8,000	8,000

Constitutional Officers
Division: Property Appraiser

MISSION:

To provide prompt and courteous service, accurate information, and ensure fair and equitable appraisal for assessment purposes, while making government more accessible to the citizens and property owners.

DESCRIPTION:

The Property Appraiser is governed by the Florida Constitution, Florida Statutes and the Rules and Regulations of the Florida Department of Revenue. The duty and responsibility of the Elected Official is to determine a fair, equitable, and just value on all real and tangible personal property within Marion County for tax purposes. Additionally, the Property Appraiser administers all of the property and personal exemptions allowed by Florida law and maintains current property record cards, ownership maps, name and addresses of the owner or fiduciary responsible for payment of taxes, and maintains a description that accurately describes all the property in the county.

GOALS:

The goal of the Property Appraiser is to complete the mandatory 5 year review of all properties and continue to accurately reflect accurate property data and derive and assign fair and equitable values.

Constitutional Officers
Division: Property Appraiser

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Property Appraiser Transfer	4,912,187	5,181,333	5,187,971	5,198,340
Total Property Appraiser	4,912,187	5,181,333	5,187,971	5,198,340

Cost Center: Property Appraiser Transfer
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Constitutional Officer Transfers	4,912,187	5,181,333	5,187,971	5,198,340
Total Property Appraiser Transfer Expenditures	4,912,187	5,181,333	5,187,971	5,198,340

Constitutional Officers
Division: Sheriff

MISSION:

To enhance the quality of life in Marion County by working cooperatively with the public and within the framework of the Constitution to enforce laws, preserve the peace, reduce fear and provide a safe environment.

The Marion County Sheriff's Office is proud to be part of a growing community and is dedicated to providing the citizens of Marion County with the highest level of law enforcement and public service. This agency strives to set industry standards and provide a community-minded approach to crime prevention and criminal justice. Their employees, united in a spirit of teamwork, take pride in performing their duties and are dedicated to live by values reflecting a genuine desire to safeguard the public.

DESCRIPTION:

The Marion County Sheriff's Office is divided into seven bureaus that report to the Chief Deputy. Each bureau is broken down into various units. Through employee engagement and participatory involvement, these units work as a team to meet the agency's goals. The Sheriff's Command Staff encourages constant improvement through employee and citizen feedback. The seven bureaus are as follows: Administrative Services, Community Policing, Corrections, Emergency Management, Professional Compliance, Special Investigations, and Support Services.

Constitutional Officers
Division: Sheriff

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Sheriff Bailiff Transfer	5,216,055	5,931,320	5,931,442	6,667,658
Sheriff Emergency Management Transfer	1,292,870	1,249,392	1,605,441	1,300,372
Sheriff Jail Transfer	71,518,574	76,162,017	76,811,007	82,776,241
Sheriff Patrol CID Transfer	88,571,616	100,197,637	101,729,892	112,055,105
Sheriff Regular Transfer	19,777,895	21,190,409	21,495,513	22,723,481
Total Sheriff	186,377,010	204,730,775	207,573,295	225,522,857

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	5,623,255	5,623,255	6,364,900
Operating	0	295,831	308,065	290,524
Capital	0	0	122	0
Non-operating	0	12,234	0	12,234
Constitutional Officer Transfers	5,216,055	0	0	0
Total Sheriff Bailiff Transfer Expenditures	5,216,055	5,931,320	5,931,442	6,667,658

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	771,688	862,688	868,421
Operating	0	402,582	542,676	428,685
Capital	0	71,856	200,077	0
Non-operating	0	3,266	0	3,266
Constitutional Officer Transfers	1,292,870	0	0	0
Total Sheriff Emergency Management Transfer Expenditures	1,292,870	1,249,392	1,605,441	1,300,372

Cost Center: Sheriff Jail Transfer
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	52,089,154	52,158,271	56,293,781
Operating	0	23,695,473	23,936,646	26,260,750
Capital	0	155,680	716,090	0
Non-operating	0	221,710	0	221,710
Constitutional Officer Transfers	71,518,574	0	0	0
Total Sheriff Jail Transfer Expenditures	71,518,574	76,162,017	76,811,007	82,776,241

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	80,445,842	80,661,411	94,103,439
Operating	0	16,707,039	17,280,670	17,739,691
Capital	0	2,832,781	3,787,811	0
Non-operating	0	211,975	0	211,975
Constitutional Officer Transfers	88,571,616	0	0	0
Total Sheriff Patrol CID Transfer Expenditures	88,571,616	100,197,637	101,729,892	112,055,105

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	16,419,697	16,419,697	16,979,851
Operating	0	4,722,076	4,770,712	5,694,994
Capital	0	0	305,104	0
Non-operating	0	48,636	0	48,636
Constitutional Officer Transfers	19,777,895	0	0	0
Total Sheriff Regular Transfer Expenditures	19,777,895	21,190,409	21,495,513	22,723,481

Constitutional Officers
Division: Supervisor of Elections

MISSION:

To ensure excellent election services through accuracy, integrity, and innovation.

DESCRIPTION:

The Supervisor of Elections is the office designated by Florida law and the County Charter to administer elections and voter registration for Marion County. The office maintains voter registration rolls, requests for voting by mail, the processing of mail ballots and the tabulation of mail ballots on election day. Ensures proper maintenance and functionality of all the equipment used in elections in Marion County. Coordinate the delivery and return of election and polling place equipment, and polling place logistics. Responsible for election worker training and staffing of early voting and election day polling places. Provides services to candidates, including instruction on becoming a candidate, filing, qualifying, providing documentation and covering campaign financial requirements and electronic reporting.

GOALS:

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

Constitutional Officers

Division: Supervisor of Elections

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Supervisor of Elections Transfer	4,334,039	5,220,182	5,220,182	4,237,742
Total Supervisor of Elections	4,334,039	5,220,182	5,220,182	4,237,742

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	2,577,898	2,577,898	2,721,511
Operating	0	2,639,784	2,639,784	1,513,731
Constitutional Officer Transfers	4,334,039	0	0	0
Reserves	0	2,500	2,500	2,500
Total Supervisor of Elections Transfer Expenditures	4,334,039	5,220,182	5,220,182	4,237,742

Constitutional Officers
Division: Tax Collector

MISSION:

To serve the Public, Local and State Agencies with the highest level of customer service and integrity, innovation, fiscal responsibility, and respect.

DESCRIPTION:

The Tax Collector serves the citizens, businesses and governmental agencies of Marion County by collecting and distributing real property taxes, personal property taxes and special assessments levied by the various taxing districts, Water Management Districts, the School Board and the sale of park passes and birth certificates in our offices. In addition, the Tax Collector acts as an agent for the State of Florida by providing services such as vehicle titles, vehicle registrations, driver's licenses and the collection of sales tax and concealed weapons applications and Central Florida Expressway toll violation collections. The fees earned for the services provided are remitted to the Marion County Board of County Commissioners.

GOALS:

The goal of the Tax Collector is to continue the modernization of the Tax Collector's offices in the areas of technology, efficiency, customer service and employee productivity and training to provide the customer with a prompt, courteous and professional experience when conducting business at the Tax Collector's offices.

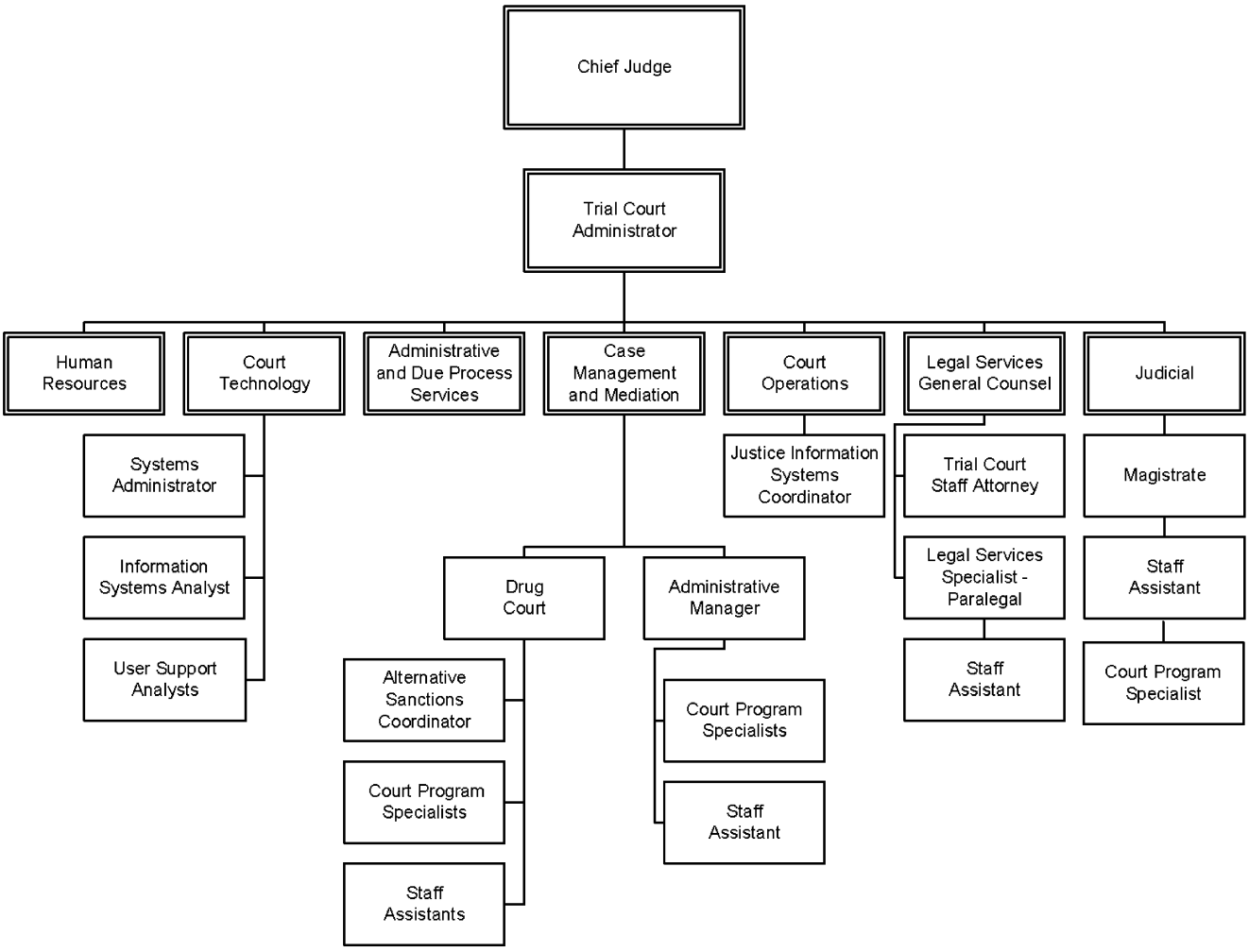
Constitutional Officers
Division: Tax Collector

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Tax Collector Transfer	10,813,858	12,086,582	12,086,582	12,698,912
Total Tax Collector	10,813,858	12,086,582	12,086,582	12,698,912

Cost Center: Tax Collector Transfer
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	0	10,473,363	10,473,363	10,958,394
Operating	0	1,573,619	1,573,619	1,596,048
Capital	0	33,000	33,000	113,498
Debt Service	0	6,600	6,600	30,972
Constitutional Officer Transfers	10,813,858	0	0	0
Total Tax Collector Transfer Expenditures	10,813,858	12,086,582	12,086,582	12,698,912

Courts


Chief Judge
Trial Court Administrator
Human Resources
Court Technology
Administrative and Due Process Services
Case Management and Mediation
Court Operations
Legal Services General Counsel
Judicial
Systems Administrator
Information Systems Analyst
User Support Analysts
Justice Information Systems Coordinator
Trial Court Staff Attorney
Legal Services Specialist - Paralegal
Staff Assistant
Magistrate
Staff Assistant
Court Program Specialist
Drug Court
Administrative Manager
Alternative Sanctions Coordinator
Court Program Specialists
Staff Assistants
Court Program Specialists
Staff Assistant

Courts and Criminal Justice
Division: Court Administration

MISSION:

To protect the rights and liberties, uphold and interpret the law, and provide for the peaceful resolution of disputes.

DESCRIPTION:

Court Administration and Programs is comprised of various departments whose primary responsibility is to ensure the proper operation and coordination of court programs. Court Administration includes Circuit and County Judges, Family and Small Claims Mediation, Law Library, Research, and Technology.

Additionally, Court Administration oversees multiple Treatment and Diversion court programs which are designed to assist the citizens of Marion County. These programs include Drug Court, Veteran's Treatment Court, Mental Health Court, DUI Court, Teen Court, Juvenile Treatment Court and Family Treatment Court.

BUDGET PRIORITIES:

The budget priorities of Court Administration are to safeguard the security, integrity and confidentiality of court data and technology systems as well as support the operation of all court programs.

Technology will specifically prioritize the replacement of aging infrastructure, including our existing storage and tape library hardware, which houses and backs up all court recordings and files. This equipment will fall out of maintenance coverage and replacing the hardware is essential to ensure continued reliability, data integrity, and the efficient operation of the Court.

Court Administration is also prioritizing a new Full Stack Developer position which will enhance judicial efficiency by building network systems which will allow the court to create custom tools without relying on expensive outside vendors

GOALS:

The goals of the Marion County Problem-Solving Courts are to increase the number of participants in all programs by at least 5%; for all staff to attend and provide at least 2 community-based events providing information to bring awareness to Court programs, how they can assist the citizens of Marion County and build strong partnerships to ensure program sustainability; and to ensure that Court program employees attend at least one nationally and/or state approved, program specific training per year to remain current and assure we are providing Evidence-Based Practice Standards in all programs.

Courts and Criminal Justice
Division: Court Administration

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Circuit Court Judges	209,309	300,468	300,468	315,364
Circuit Court Judges Legal Research	135	1,000	1,000	1,000
Circuit Court Judges Technology	454,524	478,581	483,581	486,548
Circuit Court Legal Research Technology	0	450	450	450
County Court Judges	11,097	18,500	18,500	18,500
County Court Judges Technology	1,944	1,350	1,350	1,350
Court Administration Technology	556,560	619,401	614,401	631,673
Court Administrator	28,779	40,758	40,758	40,924
Total Court Administration	1,262,348	1,460,508	1,460,508	1,495,809

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Circuit Court Judges	2.00	3.00	3.00
Court Administration Technology	6.00	6.00	6.00
Total Court Administration	8.00	9.00	9.00

Cost Center: Circuit Court Judges
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	199,970	280,468	280,468	295,364
Operating	9,339	20,000	20,000	20,000
Total Circuit Court Judges Expenditures	209,309	300,468	300,468	315,364

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Magistrate	1.00	1.00	1.00
Staff Assistant IV	1.00	1.00	1.00
Court Program Specialist II	0.00	1.00	1.00
Total Circuit Court Judges Full Time Equivalents	2.00	3.00	3.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	135	1,000	1,000	1,000
Total Circuit Court Judges Legal Research Expenditures	135	1,000	1,000	1,000

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	215,382	291,581	400,581	331,548
Capital	239,142	187,000	83,000	155,000
Total Circuit Court Judges Technology Expenditures	454,524	478,581	483,581	486,548

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	0	450	450	450
Total Circuit Court Legal Research Technology Expenditures	0	450	450	450

Cost Center: County Court Judges
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	11,097	18,500	18,500	18,500
Total County Court Judges Expenditures	11,097	18,500	18,500	18,500

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	1,944	1,350	1,350	1,350
Total County Court Judges Technology Expenditures	1,944	1,350	1,350	1,350

Cost Center: Court Administration Technology
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	535,802	571,217	571,217	576,477
Operating	20,758	48,184	43,184	55,196
Total Court Administration Technology Expenditures	556,560	619,401	614,401	631,673

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Systems Administrator	1.00	1.00	1.00
Information Systems Analyst	1.00	1.00	1.00
User Support Analyst	2.00	2.00	2.00
Justice Information Systems Coordinator	1.00	1.00	1.00
Senior User Support Analyst	1.00	1.00	1.00
Total Court Administration Technology Full Time Equivalents	6.00	6.00	6.00

Cost Center: Court Administrator
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	28,779	40,758	40,758	40,924
Total Court Administrator Expenditures	28,779	40,758	40,758	40,924

Courts and Criminal Justice
Division: Court Programs and Services

MISSION:

Marion County Court Alternative Program: To assist defendants in overcoming substance use disorders and other behavioral health issues while resolving related criminal charges to better protect public safety, health and property of the Citizens in Marion County.

Guardian Ad Litem: To provide the most vulnerable children in Florida with an adult from their community who will be a consistent, positive presence in the child's life as part of a multi-disciplinary team that includes an attorney, child welfare professional, and hopefully a community volunteer providing the highest quality community advocacy and legal representation to protect each child's legal interests. To provide dependency judges with thorough and accurate information regarding the children under the court's jurisdiction.

DESCRIPTION:

Marion County Court Alternative Program: This Division includes various court programs and support services designed to assist the citizens of Marion County. Court Programs and Support Services include Court Innovations, Drug Court, DUI Court, Juvenile Drug Court, Juvenile Dependency Drug Court, Mental Health Court, Veterans Treatment Court, Pre-Trial Release, and Teen Court, as well as, Family Mediation and Small Claims Mediation.

Guardian Ad Litem: The Statewide Guardian Ad Litem Office represents abused, abandoned and neglected children in court and the community.

BUDGET PRIORITIES:

Marion County Court Alternative Program: The budget priorities are to reduce the cost spent on corrections by expanding the programs to more eligible participants, connect participants to appropriate services, increase public safety by reducing drug use, the potential of overdoses and criminal recidivism among participants and to provide education and outreach to the community in order to bring awareness to court programs.

Guardian Ad Litem: Our budget priorities include the need for technology and communication support which helps support the mission of the office.

GOALS:

Marion County Court Alternative Program: Our goals are to increase the number of participants in all programs by at least 5%, attend at least two community-based events and set up an information table to bring awareness to court programs, provide at least two community-based training opportunities to provide detailed information to citizens about court programs, and ensure that court program employees attend at least one nationally-approved program-specific training per year to remain current on evidence-based standards of program operation.

Guardian Ad Litem: To continue to provide staff in order to represent 100% of the children involved in dependency court cases.

Courts and Criminal Justice
Division: Court Programs and Services

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Adult Diversion Drug Court	243,218	249,520	249,520	250,451
Community Legal Services of Mid Florida	116,939	106,400	106,400	102,600
County Court Summ Claims Mediation	823	6,200	6,200	6,200
Court Innovations Staff Attorney	71,121	513,438	513,438	780,180
Courthouse Security	1,057,735	1,100,000	1,100,000	1,155,000
Drug Court	114,477	237,046	237,046	245,720
Drug Court Expansion	99,405	0	0	0
DUI Court	29,395	39,000	39,000	39,000
Early Intervention Program	265,590	266,590	266,590	270,588
Family Mediation	75	4,500	4,500	4,500
Guardian Ad Litem Program	15,278	32,076	32,076	32,196
Guardian Ad Litem Technology	26,017	37,495	37,495	22,710
Juvenile Alternative Program Drug Court	69,041	107,376	107,376	102,484
Juvenile Dependency Drug Court	25,838	426,437	426,437	453,959
Law Library	129,497	179,500	179,500	187,199
Mental Health Court	128,456	195,149	195,149	199,201
Misdemeanor Drug Court	27,201	37,000	37,000	37,000
Other Circuit Court Juvenile	128,890	139,454	139,454	148,995
Pre Trial Release	238,552	272,451	272,451	264,006
Teen Court	43,113	46,128	56,128	48,209
Veterans Court	112,729	145,903	145,903	152,053
Total Court Programs and Services	2,943,390	4,141,663	4,151,663	4,502,251

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Court Innovations Staff Attorney	1.00	1.00	1.60
Drug Court	2.00	2.00	2.00
Drug Court Expansion	1.00	0.00	0.00
Juvenile Alternative Program Drug Court	0.50	0.50	0.50
Law Library	1.00	1.00	1.40
Mental Health Court	2.00	2.00	2.00
Other Circuit Court Juvenile	2.00	2.00	2.00
Pre Trial Release	3.00	3.00	3.00
Teen Court	0.50	0.50	0.50
Veterans Court	2.00	2.00	2.00
Total Court Programs and Services	15.00	14.00	15.00

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	243,218	249,520	249,520	250,451
Total Adult Diversion Drug Court Expenditures	243,218	249,520	249,520	250,451

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	116,939	106,400	106,400	102,600
Total Community Legal Services of Mid Florida Expenditures	116,939	106,400	106,400	102,600

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	823	6,200	6,200	6,200
Total County Court Summ Claims Mediation Expenditures	823	6,200	6,200	6,200

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	70,531	96,602	132,156	134,019
Operating	590	266,836	231,282	445,342
Reserves	0	150,000	150,000	200,819
Total Court Innovations Staff Attorney Expenditures	71,121	513,438	513,438	780,180

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Trial Court Staff Attorney	1.00	1.00	1.00
Staff Assistant IV	0.00	0.00	0.60
Total Court Innovations Staff Attorney Full Time Equivalents	1.00	1.00	1.60

Cost Center: Courthouse Security
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	1,057,735	1,100,000	1,100,000	1,155,000
Total Courthouse Security Expenditures	1,057,735	1,100,000	1,100,000	1,155,000

Cost Center: Drug Court
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	85,021	171,646	171,646	180,320
Operating	29,456	65,400	65,400	65,400
Total Drug Court Expenditures	114,477	237,046	237,046	245,720

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Court Program Specialist I	2.00	2.00	2.00
Total Drug Court Full Time Equivalents	2.00	2.00	2.00

Cost Center: Drug Court Expansion
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	75,621	0	0	0
Operating	23,784	0	0	0
Total Drug Court Expansion Expenditures	99,405	0	0	0

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Court Program Specialist I	1.00	0.00	0.00
Total Drug Court Expansion Full Time Equivalents	1.00	0.00	0.00

Cost Center: DUI Court
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	29,395	39,000	39,000	39,000
Total DUI Court Expenditures	29,395	39,000	39,000	39,000

Cost Center: Early Intervention Program
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	0	1,000	1,000	1,000
Grants and Aid	265,590	265,590	265,590	269,588
Total Early Intervention Program Expenditures	265,590	266,590	266,590	270,588

Cost Center: Family Mediation
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	75	4,500	4,500	4,500
Total Family Mediation Expenditures	75	4,500	4,500	4,500

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	15,278	32,076	32,076	32,196
Total Guardian Ad Litem Program Expenditures	15,278	32,076	32,076	32,196

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	26,017	37,495	37,495	22,710
Total Guardian Ad Litem Technology Expenditures	26,017	37,495	37,495	22,710

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	34,755	37,431	37,431	39,513
Operating	34,286	69,945	69,945	62,971
Total Juvenile Alternative Program Drug Court Expenditures	69,041	107,376	107,376	102,484

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Court Program Specialist I	0.50	0.50	0.50
Total Juvenile Alternative Program Drug Court Full Time Equivalents	0.50	0.50	0.50

Cost Center: Juvenile Dependency Drug Court
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	25,838	426,437	426,437	453,959
Total Juvenile Dependency Drug Court Expenditures	25,838	426,437	426,437	453,959

Cost Center: Law Library
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	22,384	43,100	43,100	40,200
Capital	33,035	30,000	30,000	35,750
Total Law Library Expenditures	55,419	73,100	73,100	75,950

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	71,105	74,935	98,638	104,649
Operating	2,973	31,465	7,762	6,600
Total Law Library Expenditures	74,078	106,400	106,400	111,249

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Legal Services Specialist Paralegal	1.00	1.00	1.00
Staff Assistant IV	0.00	0.00	0.40
Total Law Library Full Time Equivalents	1.00	1.00	1.40

Cost Center: Mental Health Court
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	102,995	130,149	130,149	134,201
Operating	25,461	65,000	65,000	65,000
Total Mental Health Court Expenditures	128,456	195,149	195,149	199,201

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Staff Assistant IV	1.00	1.00	1.00
Court Program Specialist I	1.00	1.00	1.00
Total Mental Health Court Full Time Equivalents	2.00	2.00	2.00

Cost Center: Misdemeanor Drug Court
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	27,201	37,000	37,000	37,000
Total Misdemeanor Drug Court Expenditures	27,201	37,000	37,000	37,000

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	128,890	139,454	139,454	148,995
Total Other Circuit Court Juvenile Expenditures	128,890	139,454	139,454	148,995

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Staff Assistant II	1.00	1.00	1.00
Alternative Sanctions Coordinator	1.00	1.00	1.00
Total Other Circuit Court Juvenile Full Time Equivalents	2.00	2.00	2.00

Cost Center: Pre Trial Release
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	238,552	272,451	272,451	264,006
Total Pre Trial Release Expenditures	238,552	272,451	272,451	264,006

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Administrative Manager	1.00	1.00	1.00
Court Program Specialist I	2.00	2.00	2.00
Total Pre Trial Release Full Time Equivalents	3.00	3.00	3.00

Cost Center: Teen Court
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	34,753	37,428	37,428	39,509
Operating	8,360	8,700	18,700	8,700
Total Teen Court Expenditures	43,113	46,128	56,128	48,209

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Court Program Specialist I	0.50	0.50	0.50
Total Teen Court Full Time Equivalents	0.50	0.50	0.50

Cost Center: Veterans Court
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	102,982	133,838	133,838	139,988
Operating	9,747	12,065	12,065	12,065
Total Veterans Court Expenditures	112,729	145,903	145,903	152,053

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Staff Assistant I	1.00	1.00	1.00
Court Program Specialist I	1.00	1.00	1.00
Total Veterans Court Full Time Equivalents	2.00	2.00	2.00

Courts and Criminal Justice
Division: Public Defender

MISSION:

Pursuant to Chapter 27.51, Florida Statutes, the Public Defender shall provide legal representation to any person who is determined by the Court to be indigent and who is arrested for, or charged with, a felony, misdemeanor, violations of municipal or county ordinance, a juvenile delinquency case or involuntary hospitalization due to mental illness. The office remains committed to safeguarding the constitutional rights and liberties afforded to all individuals while delivering these services in a fiscally responsible manner.

DESCRIPTION:

The Information Technology (IT) and Public Defender Administration functions support the delivery of constitutionally mandated legal representation while ensuring efficient, secure, and compliant operations across the circuit. In accordance with Chapter 29.008, Florida Statutes, a significant portion of IT-related costs fund shared circuit-wide systems and services, which are allocated proportionally based on staffing and caseload distribution, with Marion County's share calculated at 38 percent. The office maintains compliance with Supreme Court Order SC11-399 requiring electronic filing through continued investment in court-related technology infrastructure supported by the Court Related Technology fund. Core services include legal representation for indigent clients, appellate record preparation, case management, and administrative and technical support systems necessary to sustain these functions. All requests reflect a continued commitment to cost control, shared services, and responsible stewardship of public funds within the County's broader fiscal environment.

BUDGET PRIORITIES:

Listing of significant changes: The proposed budget reflects several key changes from the prior year, including the transition to a prorated shared services model currently utilized by the State Attorney for network, internet, and security services, under which Marion County advances payment and is reimbursed by participating counties through an established revenue account. Additional priorities include upgrading the case tracking system to STAC3 to enhance functionality, support multimedia capabilities, and expand e-filing integration while securing cost savings through a new three-year agreement; accommodating annual personnel salary and benefit adjustments based on state mandates using good faith projections pending final budget approval; and addressing anticipated contract cost increases for essential services. The budget maintains a structured 25 percent annual equipment replacement cycle focused on attorneys, allowing for reassignment of existing equipment to support staff and minimizing large-scale purchases. Further adjustments include a 2 percent increase in pro rata allocation driven by staffing and caseload demands, line item realignments requested by Marion County, and inflationary impacts across goods and services. The office continues to demonstrate prudent fiscal management, including returning unexpended funds when available, and maintains a disciplined approach to spending while meeting statutory obligations.

GOALS:

The goals of the Public Defender are to provide effective, efficient, and high-quality legal representation to all court-appointed clients; prepare and maintain records for individuals appealing convictions, involuntary commitments, juvenile adjudications, or sentences imposed by the Courts to the Supreme Court or District Courts of Appeal; and continue to expand automation and technology solutions as the most efficient and cost-effective means of fulfilling statutory mandates.

Courts and Criminal Justice
Division: Public Defender

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Public Defender Administration	42,967	57,285	57,285	56,300
Public Defender LOV	0	500	500	500
Public Defender Technology	469,280	533,381	533,381	644,048
Total Public Defender	512,247	591,166	591,166	700,848

Cost Center: Public Defender Administration
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	42,967	57,285	57,285	56,300
Total Public Defender Administration Expenditures	42,967	57,285	57,285	56,300

Cost Center: Public Defender LOV
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	0	500	500	500
Total Public Defender LOV Expenditures	0	500	500	500

Cost Center: Public Defender Technology
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	146,486	198,769	198,769	283,421
Capital	0	0	0	11,379
Grants and Aid	322,794	334,612	334,612	349,248
Total Public Defender Technology Expenditures	469,280	533,381	533,381	644,048

Courts and Criminal Justice

Division: State Attorney

MISSION:

To promote public safety by enforcing the criminal laws of the State of Florida; to uphold, protect and defend the Constitution and the Bill of Rights; to hold those who violate our laws accountable for their actions; to ensure that victims of crime have a voice in the criminal justice system; and to be good stewards of taxpayer resources.

DESCRIPTION:

The State Attorney represents the people in both capital and non-capital prosecutions for violations of state laws and related matters in state and federal courts. The State Attorney is the Chief Advisor to the grand jury; represents the public interest in all criminal matters and cases that affect the community safety, peace, and welfare; and conducts and coordinates all criminal investigations with local, state, and federal law enforcement agencies concerning violations of state law.

The IT department provides the hardware and software applications needed for the day-to-day operations of the State Attorney's Office. Some of the functions of the IT department are the administration of Active Directory, Email, Network Communications, Security, Systems, Backups, Programming, Statistical Reports, Case Management and Financial Systems, Group Policies, Software Updates, Budgeting and Planning, Help Desk Support and Training.

In addition, we provide ongoing training to staff on system security and fraud prevention, as protecting against malicious activity remains a constant priority.

BUDGET PRIORITIES:

Our agency is adding a new full-time position focused on forensic data analysis, which has become essential in an increasingly digital world. This role will support our circuit in prosecuting cases by handling the technical analysis and time-intensive review of digital evidence. By doing so, it will significantly assist prosecutors and allow them to focus on other critical responsibilities required to manage their caseload effectively.

In addition, we continue to enhance our training programs to ensure staff remain informed about evolving security risks that could be detrimental to our organization and its mission.

GOALS:

We are upgrading 15-year-old network switches to improve performance and enhance security. We are also establishing an additional internet connection between our Marion and Lake offices to serve as a disaster recovery link, ensuring continuity of operations across the entire circuit in the event of a disruption.

In June 2026, we began utilizing a newly provided grand jury courtroom, expanding our capacity to support judicial proceedings. Additionally, we are purchasing a management server to centralize key IT functions, including software management and inventory control, improving efficiency and oversight within the department.

Courts and Criminal Justice
Division: State Attorney

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
State Attorney	50,545	41,000	61,000	64,000
State Attorney LOV	23,175	23,175	23,175	23,175
State Attorney Technology	1,115,107	1,296,886	1,296,886	1,396,986
Total State Attorney	1,188,827	1,361,061	1,381,061	1,484,161

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	50,545	41,000	61,000	64,000
Total State Attorney Expenditures	50,545	41,000	61,000	64,000

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	23,175	23,175	23,175	23,175
Total State Attorney LOV Expenditures	23,175	23,175	23,175	23,175

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	571,736	882,886	765,586	820,825
Capital	155,547	39,000	132,900	136,161
Grants and Aid	387,824	375,000	398,400	440,000
Total State Attorney Technology Expenditures	1,115,107	1,296,886	1,296,886	1,396,986

Courts and Criminal Justice

Division: Criminal Justice

DESCRIPTION:

The Criminal Justice Division includes funding for various Criminal Justice responsibilities funded by the County Commission. Funded operations include both support activities as well as required financial and administrative costs. Criminal Justice includes the following: Community Service Programs, Crime Prevention, Detention and Corrections, Federal Equitable Sharing, Fine and Forfeiture Administration, Juvenile Detention, Law Enforcement Finance Administration, MSTU for Law Enforcement Transfer, Sheriff Insurance and Tax Fees, and Sheriff's Educational Fund.

Courts and Criminal Justice
Division: Criminal Justice

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Community Service Programs	10,480	92,417	92,417	114,278
Crime Prevention	208,613	1,395,567	1,395,567	1,383,220
Detention And Corrections	38,917	58,500	58,500	35,500
Federal Equitable Sharing	0	318,985	318,985	373,266
Fine and Forfeiture Administration	0	6,285,243	6,199,762	7,259,574
Juvenile Detention	3,106,858	4,363,018	4,428,499	4,694,311
Law Enforcement Finance Administration	214,100	682,681	682,681	828,167
MSTU for Law Enforcement Transfer	3,226,058	3,204,247	3,204,247	3,806,500
Sheriff Insurance and Tax Fees	3,715,432	22,840,138	22,840,138	26,999,482
Sheriffs Educational Fund	0	1,192,516	1,192,516	1,340,367
Total Criminal Justice	10,520,458	40,433,312	40,413,312	46,834,665

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	0	72,417	72,417	94,278
Grants and Aid	10,480	20,000	20,000	20,000
Total Community Service Programs Expenditures	10,480	92,417	92,417	114,278

Cost Center: Crime Prevention
Funding Source: Crime Prevention Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	95,369	1,016,362	1,016,362	945,949
Capital	113,244	179,205	179,205	237,271
Reserves	0	200,000	200,000	200,000
Total Crime Prevention Expenditures	208,613	1,395,567	1,395,567	1,383,220

Cost Center: Detention And Corrections
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	38,917	58,500	58,500	35,500
Total Detention And Corrections Expenditures	38,917	58,500	58,500	35,500

Cost Center: Federal Equitable Sharing
Funding Source: Federal Equitable Sharing Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	0	318,985	318,985	373,266
Total Federal Equitable Sharing Expenditures	0	318,985	318,985	373,266

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Reserves	0	6,285,243	6,199,762	7,259,574
Total Fine and Forfeiture Administration Expenditures	0	6,285,243	6,199,762	7,259,574

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	3,106,858	4,363,018	4,428,499	4,694,311
Total Juvenile Detention Expenditures	3,106,858	4,363,018	4,428,499	4,694,311

Cost Center: Law Enforcement Finance Administration
Funding Source: Law Enforcement Trust Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	0	682,681	438,181	828,167
Interfund Transfers	214,100	0	244,500	0
Total Law Enforcement Finance Administration Expenditures	214,100	682,681	682,681	828,167

Cost Center: MSTU for Law Enforcement Transfer
Funding Source: MSTU for Law Enforcement

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Interfund Transfers	3,226,058	3,204,247	3,204,247	3,806,500
Total MSTU for Law Enforcement Transfer Expenditures	3,226,058	3,204,247	3,204,247	3,806,500

Cost Center: Sheriff Insurance and Tax Fees
Funding Source: MSTU for Law Enforcement

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	3,715,432	4,059,562	4,061,172	4,317,338
Reserves	0	18,780,576	18,778,966	22,682,144
Total Sheriff Insurance and Tax Fees Expenditures	3,715,432	22,840,138	22,840,138	26,999,482

Cost Center: Sheriffs Educational Fund
Funding Source: Sheriffs Educational Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	0	1,192,516	1,192,516	1,340,367
Total Sheriffs Educational Fund Expenditures	0	1,192,516	1,192,516	1,340,367

Special Districts

Division: Marion Oaks MSTU for Recreation

MISSION:

To provide high-quality recreational opportunities and state-of-the-art facilities to the residents and property owners of Marion Oaks to enhance their quality of life.

DESCRIPTION:

In 1988, the Marion Oaks MSTU for Recreation and Facilities was established through a referendum. A five-member citizen's advisory council is appointed by the Board of County Commissioners and comprises Marion Oaks residents and property owners. The facilities provided by MSTU include the Community Center and Annex Building, which offer a wide range of rental and recreational opportunities to individuals of all ages residing within Marion Oaks. The premises feature basketball, tennis, volleyball, pickleball courts and a walking trail. Additionally, the facility houses one of the few aquatic splash pads in Marion County. A team of ten full-time and two part-time MSTU personnel manage and maintain the Community Center and Annex building.

BUDGET PRIORITIES:

The Marion Oaks MSTU for Recreation and Facilities provides essential services to property owners in Marion Oaks, including high-quality recreational programs and modern facilities.

To further enhance residents' quality of life, the MSTU will upgrade existing amenities, including repair and replacement of HVAC units. With Marion County’s population projected to rise, the MSTU is committed to maintaining its facilities and equipment through a skilled team, in alignment with the Empowering Marion for Success II plan. This plan focuses on expanding economic opportunities and supporting development near existing infrastructure and services to improve efficiency.

The MSTU is dedicated to using staff resources effectively and saving costs while continuing to provide essential services —especially in areas where development on vacant lots is expected to increase demand.

In summary, the Marion Oaks MSTU for Recreation and Facilities plays a vital role in delivering municipal services. In response to growing demand aligned its efforts with the Empowering Marion for Success II plan to serve the communityefficiently.

GOALS:

The goal of Marion Oaks MSTU for Recreation and Facilities is to offer exceptional recreational opportunities and facilities to the residents and property owners of Marion Oaks in a cost-effective manner. Furthermore, Marion Oaks MSTU for Recreation and Facilities strives to develop and implement programs that enhance children's and adults' educational experiences. These programs will be conducted on the premises, including the meeting rooms and grounds.

Special Districts
Division: Marion Oaks MSTU for Recreation

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Marion Oaks Recreation	1,572,382	3,384,201	3,401,834	4,747,250
Total Marion Oaks MSTU for Recreation	1,572,382	3,384,201	3,401,834	4,747,250

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Marion Oaks Recreation	11.34	12.34	12.34
Total Marion Oaks MSTU for Recreation	11.34	12.34	12.34

Cost Center: Marion Oaks Recreation
Funding Source: Marion Oaks MSTU

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	782,440	936,338	936,338	944,704
Operating	339,707	464,391	464,391	491,490
Capital	450,235	1,518,556	1,536,189	2,781,760
Reserves	0	464,916	464,916	529,296
Total Marion Oaks Recreation Expenditures	1,572,382	3,384,201	3,401,834	4,747,250

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Municipal Services Community Manager	0.34	0.34	0.34
Community Center Supervisor	1.00	1.00	1.00
Recreation Supervisor	0.00	1.00	1.00
Recreation Specialist	1.00	1.00	1.00
Staff Assistant III	1.00	1.00	1.00
Staff Assistant II	1.00	1.00	1.00
Municipal Facilities Trades Technician	2.00	0.00	0.00
Municipal Facilities Trades Technician	0.00	2.00	2.00
Lead Custodian	1.00	1.00	0.00
Custodian	0.50	0.00	0.00
Custodian	0.00	0.50	1.50
Recreation Leader	3.50	3.50	3.50
Total Marion Oaks Recreation Full Time Equivalents	11.34	12.34	12.34

Special Districts

Division: Silver Springs Shores Special Tax District

MISSION:

To provide streetlighting, recreation facilities, and services that promote the safety, well-being, and quality of life for all property owners within the Silver Springs Shores community. We are committed to delivering these services with efficiency, transparency and accountability to foster a strong and connected community that is proud of its identity and accomplishments.

DESCRIPTION:

The district is committed to enhancing the quality of life for all members of the community by providing a range of services and facilities that promote safety, well-being, and social connectedness.

One of the primary services provided by the district is street lighting. Well-lit streets are essential to maintaining a safe and secure environment for residents and visitors. The district is dedicated to ensuring that all streets within its jurisdiction are adequately lit, reducing the risk of accidents and crime and promoting a sense of community pride and connectedness.

The district also provides funding for the community center, youth center, three swimming pools, and a range of recreation services and programs. These facilities and services promote healthy living, social interaction, and personal development for all members of the community. The community center offers a range of activities, such as sports, fitness classes, and cultural events. The youth center provides a safe and supportive environment for young people to socialize, learn new skills, and engage in positive activities. The swimming pools offer a refreshing and fun way for community members to stay active and cool off during hot weather.

The district is committed to providing quality recreational programs and facilities that cater to the needs and interests of all members of the community. These services are essential to the physical and mental well-being of residents and are an important component of a healthy and vibrant community.

BUDGET PRIORITIES:

The Silver Springs Shores MSTU is dedicated to delivering essential municipal services that support the safety, well-being, and quality of life of all property owners. The community includes a mix of residential neighborhoods and established commercial and industrial areas. According to the CEP, continued growth is expected, with rising demand for both residential and commercial development.

The MSTU values the expertise of its staff and emphasizes the importance of professional certifications and training, including HVAC, pool and spa operations, and emergency response. By investing in staff development, the MSTU ensures employees are well-equipped to lead effectively.

Additionally, we are funding replacement of equipment and maintenance of amenities to ensure quality and consistency for the community.

Aligned with the Empowering Marion for Success II plan, the Silver Springs Shores MSTU plays a key role in enhancing community safety, supporting economic development, and improving residents' overall quality of life.

GOALS:

Our goals for FY 2026-27 include improving and enhancing our community's infrastructure, recreational facilities, and programs to deliver exceptional experiences to all residents. Additionally, we will strengthen our partnerships with local schools and educational organizations to offer engaging, informative, and fun programs for children and adults. The Silver Springs Shores MSTU is focused on expanding services and facilities to cater to the community's growing needs while fostering a connected and proud community. This is achieved through efficient resource management, program and facility evaluations, and the provision of exceptional recreational and educational opportunities for all residents. Overall, the MSTU aims to offer exceptional recreational and educational opportunities while promoting community pride and personal growth for all residents.

Special Districts

Division: Silver Springs Shores Special Tax District

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Silver Springs Shores	1,102,212	2,165,760	2,165,760	2,570,225
Total Silver Springs Shores Special Tax District	1,102,212	2,165,760	2,165,760	2,570,225

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Silver Springs Shores	8.33	8.33	8.33
Total Silver Springs Shores Special Tax District	8.33	8.33	8.33

Cost Center: Silver Springs Shores
Funding Source: Silver Springs Shores Special Tax District

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	626,967	677,129	677,129	722,105
Operating	396,091	439,091	444,591	454,249
Capital	78,544	663,961	658,461	990,722
Debt Service	610	0	0	0
Reserves	0	385,579	385,579	403,149
Total Silver Springs Shores Expenditures	1,102,212	2,165,760	2,165,760	2,570,225

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Municipal Services Community Manager	0.33	0.33	0.33
Community Center Supervisor	1.00	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00
Recreation Specialist	1.00	1.00	1.00
Staff Assistant III	1.00	1.00	1.00
Municipal Facilities Trades Technician	3.00	0.00	0.00
Municipal Facilities Trades Technician	0.00	3.00	3.00
Recreation Leader	1.00	1.00	1.00
Total Silver Springs Shores Full Time Equivalents	8.33	8.33	8.33

Special Districts
Division: Hills of Ocala MSTU

MISSION:

To furnish the Hills of Ocala/Rolling Hills Subdivision's residents and property owners with recreation opportunities and facilities.

DESCRIPTION:

The Hills of Ocala/Rolling Hills Subdivision residents and property owners have access to recreation facilities provided by this MSTU. These amenities include basketball, tennis, racket ball courts, walking trails, picnic pavilions and a clubhouse. The current millage rate is .18. The MSTU was formed through a referendum in 1983 by the property owners at that time, encompassing more than 5,100 lots. The MSTU/Assessment Department manages these facilities with the aid of a Citizen Advisory Board. This board comprises five area residents appointed by the Board of County Commissioners.

BUDGET PRIORITIES:

Our budget priorities will focus on providing high-quality recreation opportunities and facilities for our residents and property owners. We will prioritize the maintenance and improvement of our existing amenities. We will manage these resources with transparency and fiscal responsibility, working closely with the Citizen Advisory Board to ensure our operations meet the standards of excellence that our community deserves.

GOALS:

The goal of this MSTU is to continue to provide recreational opportunities and facilities for the residents and property owners of the Hills of Ocala/Rolling Hills and manage the MSTU funds and operations in a fiscally responsible manner with the assistance of the Citizen Advisory Board.

Special Districts
Division: Hills of Ocala MSTU

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Hills of Ocala Recreation	45,711	180,024	180,024	157,872
Total Hills of Ocala MSTU	45,711	180,024	180,024	157,872

Cost Center: Hills of Ocala Recreation
Funding Source: Hills of Ocala MSTU for Recreation

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	45,711	41,640	71,640	32,939
Capital	0	123,384	93,384	99,933
Reserves	0	15,000	15,000	25,000
Total Hills of Ocala Recreation Expenditures	45,711	180,024	180,024	157,872

Special Districts
Division: Rainbow Lakes Estates MSTU

MISSION:

To enhance the quality of life for the residents and property owners of Rainbow Lakes Estates by offering exceptional recreation facilities and activities. We are committed to providing a wide range of high-quality amenities and opportunities that cater to our community members' diverse interests and preferences.

DESCRIPTION:

Funds collected are used to maintain and improve the Rainbow Lakes Estates Community and that is reflected in how we allocate the funds we collect. We prioritize improving our recreational facilities and amenities and have allocated funds in our budget to achieve this goal. Our ultimate goal is to ensure that our residents and property owners can enjoy the best possible experience regarding leisure and recreation within our community.

BUDGET PRIORITIES:

Rainbow Lakes Estates is making significant strides in financial sustainability and responsible fund allocation. We've implemented several key initiatives in line with Rainbow Lakes Estates' unwavering dedication to delivering top-notch services. These include improving our properties and providing additional recreational events to the community to address the growing demands of our expanding population. These initiatives reflect Rainbow Lakes Estates' commitment to constantly improving its services to match its residents and property owners' shifting needs and preferences.

GOALS:

Our goal is to ensure we maintain and manage community facilities cost-effectively and efficiently without compromising quality standards. We aim to create an enjoyable experience for residents and property owners who use our facilities while capitalizing on the natural beauty of Rainbow Lakes Estates. We plan to achieve this by promoting and improving current amenities and continuing programs.

Special Districts
Division: Rainbow Lakes Estates MSTU

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Rainbow Lakes Estates Recreation	111,696	533,125	533,125	766,320
Total Rainbow Lakes Estates MSTU	111,696	533,125	533,125	766,320

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Rainbow Lakes Estates Recreation	1.50	1.50	1.50
Total Rainbow Lakes Estates MSTU	1.50	1.50	1.50

Cost Center: Rainbow Lakes Estates Recreation
Funding Source: RLE Comm Res Facility MSTU

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	32,310	78,590	78,590	78,262
Operating	79,386	38,492	38,492	62,236
Capital	0	314,476	290,213	487,214
Interfund Transfers	0	0	24,263	0
Reserves	0	101,567	101,567	138,608
Total Rainbow Lakes Estates Recreation Expenditures	111,696	533,125	533,125	766,320

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Recreation Leader	1.50	1.50	1.50
Total Rainbow Lakes Estates Recreation Full Time Equivalents	1.50	1.50	1.50

Special Districts
Division: Rainbow Lakes Estates Fire MSBU

DESCRIPTION:

Dissolution of this division as services were absorbed by Marion County Fire Rescue.

Special Districts

Division: Rainbow Lakes Estates Fire MSBU

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Fire Control Services	502,626	0	0	0
Total Rainbow Lakes Estates Fire MSBU	502,626	0	0	0

Cost Center: Fire Control Services
Funding Source: RLE Fire Protection MSBU

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	502,626	0	0	0
Total Fire Control Services Expenditures	502,626	0	0	0

Special Districts

Division: Marion Oaks MSTU for General Services

MISSION:

To ensure the optimal upkeep of public areas within the Marion Oaks community.

This includes maintaining the waterfall's beauty and splendor while providing safe and efficient street lighting to enhance the community's safety and aesthetic appeal. Moreover, the MSTU for General Services is responsible for regularly ensuring that they carry out the right-of-way mowing to maintain a neat and orderly appearance in the community. Through consistent efforts and dedication, the MSTU aims to provide a high-quality living experience for the residents of Marion Oaks, making it a desirable place to call home.

DESCRIPTION:

In 1994, an MSTU was established to provide high-quality services to designated areas approved for maintenance by the Board of County Commissioners. These services included street lighting and enhanced right-of-way mowing. The assessments for the MSTU began to be collected through property tax bills in November 1995. The primary purpose of this MSTU is to provide additional services beyond what the Marion County Office of the County Engineer currently offers. The Marion Oaks General Services team is responsible for maintaining around 360 miles of right-of-way in Marion Oaks, including roadside mowing, street lighting, and the upkeep of the waterfall at the community entrance. All the funds generated through a per-parcel assessment imposed on all the affected lots in Marion Oaks are expended solely within the community.

BUDGET PRIORITIES:

By managing the funds and operations of the MSTU in a fiscally responsible manner and seeking input and guidance from the Marion Oaks General Services Advisory Board, the community can work towards improving the maintenance of the right-of-way and street lighting. With a well-maintained road system, the community can continue to attract new residents and businesses while providing a high-quality living experience for current residents.

GOALS:

Our goal is to improve the maintenance of right-of-way and street lighting in Marion Oaks by managing the funds and operations of the MSTU in a fiscally responsible manner while actively seeking input and guidance from the Marion Oaks General Service Advisory Board.

Special Districts
Division: Marion Oaks MSTU for General Services

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Marion Oaks MSTU for General Services	1,251,535	2,954,079	2,954,079	2,952,588
Total Marion Oaks MSTU for General Services	1,251,535	2,954,079	2,954,079	2,952,588

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Marion Oaks MSTU for General Services	11.07	11.07	11.07
Total Marion Oaks MSTU for General Services	11.07	11.07	11.07

Cost Center: Marion Oaks MSTU for General Services
Funding Source: Marion Oaks MSTU for General Services

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	644,130	779,080	779,080	810,122
Operating	488,779	751,014	751,014	739,528
Capital	118,626	1,173,985	1,173,985	1,152,938
Reserves	0	250,000	250,000	250,000
Total Marion Oaks MSTU for General Services Expenditures	1,251,535	2,954,079	2,954,079	2,952,588

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
General Services Maintenance Supervisor	1.00	1.00	1.00
Municipal Services Operations Manager	0.33	0.33	0.33
Staff Assistant II	0.74	0.74	0.74
Marion Oaks Crew Leader	1.00	0.00	0.00
Marion Oaks Crew Leader	0.00	1.00	1.00
Marion Oaks Maintenance Technician Equip Operator	8.00	0.00	0.00
Marion Oaks Maintenance Technician Equip Operator	0.00	8.00	8.00
Total Marion Oaks MSTU for General Services Full Time Equivalents	11.07	11.07	11.07

Special Districts

Division: Road Improve and Maint Service Units

DESCRIPTION:

This division is dedicated to Municipal Service Units for road maintenance and improvement projects. By allocating funds for each unit, our department serves the communities with continued project funding and maintenance. This division works to ensure these units are improved and maintained to the Municipal Services department standards.

Special Districts
Division: Road Improve and Maint Service Units

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Contracted Road Construction RLE MSTU	1,031,966	2,408,556	2,408,556	2,299,781
Deer Path Estates Phase 1 and 2 MSBU for Road Main	8,105	151,898	151,898	171,059
Golden Hills Road Improvements	3,361	700,107	700,107	756,655
Kingsland Estates Ocala Waterway Road Improvements	12,703	851,270	851,270	1,023,934
Kingsland Whispering Pines Forest Glenn Road Improvements	12,314	948,913	948,913	1,130,157
Lake Tropicana Road Improvements	20,485	1,107,480	1,107,480	674,753
Maricamp Market Center 1 and 2 Road Maintenance	512	22,886	22,886	31,848
Marion Oaks Road Improvements	3,254,895	3,462,395	3,462,395	1,782,292
NW 17th Avenue Northwoods Road Maintenance	4,960	23,562	23,562	25,041
NW 49th 35th St DRA Maintenance	763	65,595	65,595	76,940
Ocala Waterway Estates Road Maintenance	17,166	532,792	532,792	552,729
Paradise Farms Roadside Mowing	8,170	45,257	45,257	51,012
Pine Run Estates Road Improvements	70,997	250,938	250,938	262,886
Rainbow Park Units 1 and 2 Road Maintenance	43,183	1,641,446	1,641,446	1,977,142
Silver Springs Acres Road Maintenance	82,229	293,664	293,664	326,859
Silver Springs Shores Road Improvements	30,830	3,894,045	3,894,045	4,903,105
Stonecrest Center Road Maintenance	2,406	105,502	105,502	90,932
Woods and Lakes Road Improvements Maintenance	6,733	652,055	652,055	702,977
Total Road Improve and Maint Service Units	4,611,778	17,158,361	17,158,361	16,840,102

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Contracted Road Construction RLE MSTU	4.33	4.33	4.33
Total Road Improve and Maint Service Units	4.33	4.33	4.33

Cost Center: Contracted Road Construction RLE MSTU
Funding Source: RLE MSTU for Road Improvements

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	316,539	306,755	306,755	326,994
Operating	141,403	248,169	248,914	278,439
Capital	574,024	1,853,632	1,852,887	1,694,348
Total Contracted Road Construction RLE MSTU Expenditures	1,031,966	2,408,556	2,408,556	2,299,781

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
General Services Maintenance Supervisor	1.00	1.00	1.00
Municipal Services Operations Manager	0.33	0.33	0.33
RLE Maintenance Technician Equipment Operator	3.00	3.00	3.00
Total Contracted Road Construction RLE MSTU Full Time Equivalents	4.33	4.33	4.33

Cost Center: Deer Path Estates Phase 1 and 2 MSBU for Road Maint
Funding Source: Deer Path Estates Ph 1 and 2 MSBU for Road Maint

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	8,105	22,527	22,527	22,527
Capital	0	129,371	129,371	148,532
Total Deer Path Estates Phase 1 and 2 MSBU for Road Main Expenditures	8,105	151,898	151,898	171,059

Cost Center: Golden Hills Road Improvements
Funding Source: Golden Hills MSTU for Road Improvements

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	3,361	8,028	8,028	8,156
Capital	0	692,079	692,079	748,499
Total Golden Hills Road Improvements Expenditures	3,361	700,107	700,107	756,655

Cost Center: Kingsland Estates Ocala Waterway Road Improvements
Funding Source: Kingsland Estates Ocala Waterway MSBU Road Improve

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	11,803	10,479	10,479	11,485
Capital	900	840,791	840,791	1,012,449
Total Kingsland Estates Ocala Waterway Road Improvements Expenditures	12,703	851,270	851,270	1,023,934

Cost Center: Kingsland Whispering Pines Forest Glenn Road Improve
Funding Source: Kingsland Whispering Pines Forest Glenn MSBU Roads

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	11,704	10,465	10,465	11,459
Capital	610	938,448	938,448	1,118,698
Total Kingsland Whispering Pines Forest Glenn Road Improvements Expenditures	12,314	948,913	948,913	1,130,157

Cost Center: Lake Tropicana Road Improvements
Funding Source: Lake Tropicana MSTU for Road Improvements

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	5,316	10,516	10,516	15,103
Capital	15,169	1,096,964	1,096,964	659,650
Total Lake Tropicana Road Improvements Expenditures	20,485	1,107,480	1,107,480	674,753

Cost Center: Maricamp Market Center 1 and 2 Road Maintenance
Funding Source: Maricamp Market Center 1 and 2 MSBU for Road Maintenance

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	512	1,562	1,562	1,980
Capital	0	21,324	21,324	29,868
Total Maricamp Market Center 1 and 2 Road Maintenance Expenditures	512	22,886	22,886	31,848

Cost Center: Marion Oaks Road Improvements
Funding Source: Marion Oaks MSBU for Road Improvements

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	100,972	122,528	122,528	122,493
Capital	3,153,923	3,339,867	3,339,867	1,659,799
Total Marion Oaks Road Improvements Expenditures	3,254,895	3,462,395	3,462,395	1,782,292

Cost Center: NW 17th Avenue Northwoods Road Maintenance
Funding Source: NW 17th Avenue Northwoods MSBU for Road Maintenance

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	4,960	6,538	6,538	6,538
Capital	0	17,024	17,024	18,503
Total NW 17th Avenue Northwoods Road Maintenance Expenditures	4,960	23,562	23,562	25,041

Cost Center: NW 49th 35th St DRA Maintenance
Funding Source: DRA Maintenance for NW 49 Street 35 Street MSBU

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	763	65,595	65,595	76,940
Total NW 49th 35th St DRA Maintenance Expenditures	763	65,595	65,595	76,940

Cost Center: Ocala Waterway Estates Road Maintenance
Funding Source: Ocala Waterway Estates MSBU for Road Maintenance

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	17,166	77,220	77,220	77,212
Capital	0	455,572	455,572	475,517
Total Ocala Waterway Estates Road Maintenance Expenditures	17,166	532,792	532,792	552,729

Cost Center: Paradise Farms Roadside Mowing
Funding Source: Paradise Farms MSBU for Roadside Mowing

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	8,170	45,257	45,257	51,012
Total Paradise Farms Roadside Mowing Expenditures	8,170	45,257	45,257	51,012

Cost Center: Pine Run Estates Road Improvements
Funding Source: Pine Run Estates MSTU for Road Improvements

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	70,997	119,635	119,635	87,135
Capital	0	131,303	131,303	175,751
Total Pine Run Estates Road Improvements Expenditures	70,997	250,938	250,938	262,886

Cost Center: Rainbow Park Units 1 and 2 Road Maintenance
Funding Source: Rainbow Park Units 1 and 2 MSBU for Road Maintenance

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	43,183	82,517	82,517	83,936
Capital	0	1,558,929	1,558,929	1,893,206
Total Rainbow Park Units 1 and 2 Road Maintenance Expenditures	43,183	1,641,446	1,641,446	1,977,142

Cost Center: Silver Springs Acres Road Maintenance
Funding Source: Silver Springs Acres MSBU for Road Maintenance

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	82,229	81,711	81,711	81,939
Capital	0	211,953	211,953	244,920
Total Silver Springs Acres Road Maintenance Expenditures	82,229	293,664	293,664	326,859

Cost Center: Silver Springs Shores Road Improvements
Funding Source: Silver Springs Shores MSBU for Road Improvements

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	30,830	99,854	99,854	41,987
Capital	0	3,794,191	3,794,191	4,861,118
Total Silver Springs Shores Road Improvements Expenditures	30,830	3,894,045	3,894,045	4,903,105

Cost Center: Stonecrest Center Road Maintenance
Funding Source: Stonecrest Center MSBU for Road Maintenance

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	2,406	7,295	32,295	34,891
Capital	0	98,207	73,207	56,041
Total Stonecrest Center Road Maintenance Expenditures	2,406	105,502	105,502	90,932

Cost Center: Woods and Lakes Road Improvements Maintenance
Funding Source: Woods and Lakes Subdivision MSBU for Road Maintenance

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	6,733	21,324	21,324	21,321
Capital	0	630,731	630,731	681,656
Total Woods and Lakes Road Improvements Maintenance Expenditures	6,733	652,055	652,055	702,977

Special Districts

Division: General Municipal Service Units

DESCRIPTION:

This division funds general services for specific community units. These communities work continuously with Municipal Services to ensure our projects meet their needs. Various general services such as road grading, right-of-way maintenance and more are funded individually for each community.

Special Districts
Division: General Municipal Service Units

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Bellaire General Services	2,210	10,209	10,209	10,169
Citrus Park MSTU	5,324	18,750	18,750	18,495
Country Estates MSTU	2,273	3,802	3,802	4,419
Delcrest General Services	1,773	13,359	13,359	13,203
Doublegate General Services	3,069	4,063	4,063	4,665
Golden Hills General Services	19,714	118,980	118,980	120,717
Hamlet at Sherman Oaks General Services	6,607	29,542	29,542	38,137
Heather Island Market General Services	0	0	0	7,600
Rainbows End General Municipal Services	1,787	478,198	478,198	512,164
Raven Hill General Services	2,744	9,780	9,780	9,190
Tompkins and Georges	8,344	17,887	17,887	17,212
Wineberry MSTU for General Services	3,402	12,125	12,125	11,796
Total General Municipal Service Units	57,247	716,695	716,695	767,767

Cost Center: Bellaire General Services
Funding Source: Bellaire MSTU for General Services

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	2,210	10,209	10,209	10,169
Total Bellaire General Services Expenditures	2,210	10,209	10,209	10,169

Cost Center: Citrus Park MSTU
Funding Source: Citrus Park MSTU

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	5,324	18,750	18,750	18,495
Total Citrus Park MSTU Expenditures	5,324	18,750	18,750	18,495

Cost Center: Country Estates MSTU
Funding Source: Country Estates MSTU

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	2,273	3,802	3,802	4,419
Total Country Estates MSTU Expenditures	2,273	3,802	3,802	4,419

Cost Center: Delcrest General Services
Funding Source: Delcrest MSTU for General Services

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	1,773	13,359	13,359	13,203
Total Delcrest General Services Expenditures	1,773	13,359	13,359	13,203

Cost Center: Doublegate General Services
Funding Source: Doublegate MSTU for General Services

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	3,069	4,063	4,063	4,665
Total Doublegate General Services Expenditures	3,069	4,063	4,063	4,665

Cost Center: Golden Hills General Services
Funding Source: Golden Hills MSTU for General Services

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	19,714	118,980	118,980	120,717
Total Golden Hills General Services Expenditures	19,714	118,980	118,980	120,717

Cost Center: Hamlet at Sherman Oaks General Services
Funding Source: Hamlet at Sherman Oaks MSBU for General Services

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	6,607	29,542	29,542	38,137
Total Hamlet at Sherman Oaks General Services Expenditures	6,607	29,542	29,542	38,137

Cost Center: Heather Island Market General Services
Funding Source: Heather Island Market MSBU for General Services

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	0	0	0	7,600
Total Heather Island Market General Services Expenditures	0	0	0	7,600

Cost Center: Rainbows End General Municipal Services
Funding Source: Rainbows End MSTU for General Municipal Services

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	1,787	7,136	7,136	7,136
Capital	0	471,062	471,062	505,028
Total Rainbows End General Municipal Services Expenditures	1,787	478,198	478,198	512,164

Cost Center: Raven Hill General Services
Funding Source: Raven Hill MSTU for General Services

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	2,744	9,780	9,780	9,190
Total Raven Hill General Services Expenditures	2,744	9,780	9,780	9,190

Cost Center: Tompkins and Georges
Funding Source: Tompkins and Georges MSTU

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	8,344	17,887	17,887	17,212
Total Tompkins and Georges Expenditures	8,344	17,887	17,887	17,212

Cost Center: Wineberry MSTU for General Services
Funding Source: Wineberry MSTU for General Services

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	3,402	12,125	12,125	11,796
Total Wineberry MSTU for General Services Expenditures	3,402	12,125	12,125	11,796

Special Districts
Division: Street Lighting Service Units

DESCRIPTION:

This division is dedicated to Municipal Service Units for streetlighting projects and maintenance. By allocating funds to each unit, our department ensures that communities receive ongoing support for lighting upgrades and upkeep. This division is designed to maintain and improve streetlighting systems in accordance with Municipal Services department standards.

Special Districts
Division: Street Lighting Service Units

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Bahia Oaks Street Lighting	17,680	24,510	24,510	26,527
Boardman Street Lighting	4,249	16,353	16,353	15,439
Boulder Hill Subdivision Street Lighting	1,358	13,376	13,376	14,464
Churchill Subdivision Street Lighting	2,825	9,609	9,609	9,270
Hickory Hill Subdivision Street Lighting	2,709	8,136	8,136	8,006
Indian Meadows Street Lighting	3,120	5,582	5,582	5,721
Kingsland Whispering Pines Street Lighting	71,141	79,450	79,450	88,240
Lake Weir Edgewater Street Lighting	13,622	150,566	150,566	153,113
Ocala Heights Units 1 and 3 Street Lighting	3,788	42,822	42,822	43,385
Total Street Lighting Service Units	120,492	350,404	350,404	364,165

Cost Center: Bahia Oaks Street Lighting
Funding Source: Bahia Oaks MSBU for Street Lighting

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	17,680	24,510	24,510	26,527
Total Bahia Oaks Street Lighting Expenditures	17,680	24,510	24,510	26,527

Cost Center: Boardman Street Lighting
Funding Source: Boardman MSTU for Street Lighting

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	4,249	16,353	16,353	15,439
Total Boardman Street Lighting Expenditures	4,249	16,353	16,353	15,439

Cost Center: Boulder Hill Subdivision Street Lighting
Funding Source: Boulder Hill Subdivision MSTU for Street Lighting

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	1,358	13,376	13,376	14,464
Total Boulder Hill Subdivision Street Lighting Expenditures	1,358	13,376	13,376	14,464

Cost Center: Churchill Subdivision Street Lighting
Funding Source: Churchill MSTU for Street Lighting

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	2,825	9,609	9,609	9,270
Total Churchill Subdivision Street Lighting Expenditures	2,825	9,609	9,609	9,270

Cost Center: Hickory Hill Subdivision Street Lighting
Funding Source: Hickory Hill MSTU for Street Lighting

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	2,709	8,136	8,136	8,006
Total Hickory Hill Subdivision Street Lighting Expenditures	2,709	8,136	8,136	8,006

Cost Center: Indian Meadows Street Lighting
Funding Source: Indian Meadows MSTU for Street Lighting

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	3,120	5,582	5,582	5,721
Total Indian Meadows Street Lighting Expenditures	3,120	5,582	5,582	5,721

Cost Center: Kingsland Whispering Pines Street Lighting
Funding Source: Kingsland Whispering Pines MSBU Street Lighting

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	71,141	79,450	79,450	88,240
Total Kingsland Whispering Pines Street Lighting Expenditures	71,141	79,450	79,450	88,240

Cost Center: Lake Weir Edgewater Street Lighting
Funding Source: Lake Weir Edgewater MSBU for Street Lighting

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	13,622	150,566	150,566	153,113
Total Lake Weir Edgewater Street Lighting Expenditures	13,622	150,566	150,566	153,113

Cost Center: Ocala Heights Units 1 and 3 Street Lighting
Funding Source: Ocala Heights MSTU for Street Lighting

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	3,788	42,822	42,822	43,385
Total Ocala Heights Units 1 and 3 Street Lighting Expenditures	3,788	42,822	42,822	43,385

Special Districts

Division: Community Redevelopment Area

MISSION:

To create opportunities to further environmentally aware economic growth and development, supporting and highlighting the relationships between Marion County's citizens, businesses, and the environmental features surrounding the community.

DESCRIPTION:

A Community Redevelopment Agency and Area function pursuant to the Florida Community Redevelopment Act of 1969, F.S. 163, Part II. The Silver Springs Community Redevelopment Area encompasses the unincorporated properties in and around the Silver Springs State Park area of the County. Funds received shall be utilized and expended for the purposes of and in accordance with the Silver Springs Community Redevelopment Plan as approved by the Board of County Commissioners. Primary funding is provided through tax increment revenue payments as defined in Section 163.340, F.S. received from the Taxing Authorities levying taxes within the District except Taxing Authorities exempted under Section 163.387(2)(c), F.S.

BUDGET PRIORITIES:

Priority projects include the Sherriff's Community Oriented Policing detail service, grant programs for the improvement of properties within the Community Redevelopment Area including the potential for infrastructure improvements, corridor enhancement planning & implementation, and community signage planning and implementation.

GOALS:

Original Community Redevelopment Area Plans provide for Economic Development, Infrastructure and Utility Investments, Environmental Enhancements, Transportation Initiatives and Governmental Coordination goals to increase investment within the area and address community concerns and revitalization.

Special Districts

Division: Community Redevelopment Area

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Silver Springs CRA Administration	185,713	1,425,242	1,425,242	1,784,149
Total Community Redevelopment Area	185,713	1,425,242	1,425,242	1,784,149

Cost Center: Silver Springs CRA Administration
Funding Source: Silver Springs Community Redevelopment Area Trust

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	185,713	257,385	257,385	271,685
Capital	0	292,600	292,600	392,600
Grants and Aid	0	875,257	875,257	1,119,864
Total Silver Springs CRA Administration Expenditures	185,713	1,425,242	1,425,242	1,784,149

Agencies
Division: Health Department

MISSION:

To protect, promote and improve the health of all people in Marion County through integrated state, county and community efforts.

DESCRIPTION:

The Health Department works to improve health status by preventing epidemics, protecting against environmental hazards, encouraging healthy behaviors, preparing for and responding to disasters, and assuring the quality and accessibility of health services. We investigate, plan for, respond to, and educate the community and key partners. We provide the following services: Immunizations; STD prevention, identification, and treatment; HIV prevention, identification, and treatment; Family Planning; School Health; WIC; Healthy Start; Tuberculosis; Epidemiology; Rabies prevention, education, and identification; Dental; Vital Statistics; Health Education and Promotion; Preparedness and Response; Environmental Health; along with additional grant programs such as Brazen and OD2A.

BUDGET PRIORITIES:

For the upcoming budget, there are no changes requested compared to prior years, and no significant financial or personnel adjustments are anticipated.

GOALS:

Our goals include improving infrastructure by updating or replacing the Belleview building and enhancing existing facilities to meet service needs; strengthening disease surveillance efforts; expanding work within the opioid program; increasing access to services in remote areas through telehealth and an expanded mobile unit footprint; and advancing dental services into AdventHealth and the Hospital District.

Agencies
Division: Health Department

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Marion County Health Unit	3,474,135	5,135,422	5,135,422	5,984,814
Total Health Department	3,474,135	5,135,422	5,135,422	5,984,814

Cost Center: Marion County Health Unit
Funding Source: Marion County Health Unit Trust Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	324,135	423,189	423,189	1,371,290
Grants and Aid	3,150,000	3,150,000	3,150,000	3,150,000
Reserves	0	1,562,233	1,562,233	1,463,524
Total Marion County Health Unit Expenditures	3,474,135	5,135,422	5,135,422	5,984,814

Agencies
Division: Health Agencies

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Medicaid Managed Care Program	17,406,884	85,435,940	85,435,940	84,398,366
Total Health Agencies	17,406,884	85,435,940	85,435,940	84,398,366

Cost Center: Medicaid Managed Care Program
Funding Source: Local Provider Participation Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	150,000	150,000	150,000	150,000
Grants and Aid	17,256,884	83,221,047	83,221,047	83,221,047
Reserves	0	2,064,893	2,064,893	1,027,319
Total Medicaid Managed Care Program Expenditures	17,406,884	85,435,940	85,435,940	84,398,366

Agencies
Division: Community Service Agencies

MISSION:

Early Learning Coalition: to support children, families, and early learning providers by promoting school readiness, early literacy, and healthy child development through access to high quality early learning programs, family support services, and strong community partnerships.

Marion County Children's Alliance: To improve the lives of Marion County's children.

Marion Senior Services: To provide public transportation that offers riders a high-quality, safe, reliable and efficient paratransit experience. Marion Transit also provides services to the transportation disadvantaged citizens of Marion County.

DESCRIPTION:

Early Learning Coalition: The Early Learning Coalition of Marion County (ELCMC) plays a vital role in supporting the County's workforce and long term economic well being by ensuring families have access to reliable, high quality early learning and child care services. ELCMC administers the Florida School Readiness Program, which provides child care assistance for eligible working families with children from birth through age 13, helping parents remain employed while their children receive safe, developmentally appropriate care. ELCMC also administers Florida's Voluntary Prekindergarten (VPK) Program, providing all four year olds with access to a free, high quality educational foundation that prepares them for success in kindergarten and beyond. In addition, ELCMC advances early literacy and family engagement through cost effective, community based initiatives such as the Dolly Parton Imagination Library, Born Learning Trails, and Little Free Libraries. Through Help Me Grow, the Coalition supports early identification of developmental and behavioral concerns, connecting families with appropriate services and reducing the need for more costly interventions later. Collectively, these efforts strengthen families, support workforce stability, and contribute to improved outcomes for children across Marion County.

Marion County Children's Alliance: The Children's Alliance mentors at risk youth in partnership with the Marion County School District. We provide drug and alcohol prevention programs to middle and high school students through our SADD Clubs (Students Against Destructive Decisions). Our Family Violence Prevention initiative provides Safe Dating workshops to Marion County Public School students and outside organizations. The Alliance also serves as the convener of children's organizations on critical emergin

Marion Senior Services: Marion Transit is the Community Transportation Coordinator (CTC) for Marion County as designated by the Florida Commission for the Transportation Disadvantaged (CTD). We provide public transportation in the rural and semi-urban areas of Marion County, Florida. We use ADA equipped cutaway buses that carry a combination of up to 14 passengers (either ambulatory or wheelchair). Marion Transit provides door-to-door service by appointment for a total of 300 - 500 one-way trips per day Monday through Friday. The service is funded using Federal Transportation Grants with matching funds received from the Marion County Board of County Commissioners and passenger fares. On any given day (Mon - Fri), we have 25 to 35 buses running throughout Marion County. According to the Annual Operating Report (AOR) submitted to the CTD, our buses traveled 873,749 miles while providing 80,441 trips. The cost per mile for these trips was $5.25 and the cost per trip averaged $49.07. Most of our trips are for dialysis patients followed by medical appointments and food shopping.

BUDGET PRIORITIES:

Early Learning Coalition: Funding through the Division of Early Learning is expected to remain level for fiscal year 2026–2027; however, the Early Learning Coalition of Marion County anticipates budgetary challenges from rising costs and the loss of approximately $57,000 due to two non-renewing grants. Despite these challenges, local investment has proven to be highly effective in stabilizing services and maximizing available resources. County support enables the Coalition to leverage additional state and federal funds, manage rising operating costs, and maintain access to critical services for working families. To further reduce relying on public funding, ELCMC actively secures private foundation grants, corporate partnerships—including support from Ocala Electric—and community-based fundraising through Give4Marion and private donors. The continued partnership of the Marion County Board of County Commissioners yields a strong return on investment by sustaining child care access, supporting workforce participation, and reducing the need for more costly interventions later, while ensuring limited public dollars are used efficiently and strategically.

BUDGET PRIORITIES:

Marion County Children's Alliance: The Alliance is strategically focused on increasing our mentoring and prevention programs as well as continuing a community awareness campaign for less screen and social media time for our children and youth.

Marion Senior Services: This budget request represents a decrease over prior year. This is due to a reduction in vehicle insurance premiums and receipt of a new grant to enable the agency to capitalize a portion of the vehicle maintenance expense. Costs are expected to rise in all other aspects of the operation (fuel, labor, etc.). In these other categories, increases are expected to be between 5-10%.

GOALS:

Early Learning Coalition: The Early Learning Coalition of Marion County will focus on initiatives that expand access to services and maximize available funding to support children and families. School Readiness services will continue to be available to eligible families, with the goal of maintaining a minimal to no waitlist so parents can secure reliable, high quality child care and remain employed. By leveraging local funding support, the Coalition is able to draw down additional state matching funds, expanding access to services for more low income families through the School Readiness program. By expanding early literacy programs such as the Dolly Parton Imagination Library, the Coalition aims to improve overall school readiness outcomes across Marion County. These investments support early language development and kindergarten preparedness, contributing to a long term goal of achieving a 100 percent school readiness rate by 2030.

Marion County Children's Alliance: The goals of the Board of Directors of the Children's Alliance are to diversify funding in order to build a more sustainable organization and to strengthen existing strategic partnerships while developing new ones that can help identify and address critical emerging issues.

Marion Senior Services: Our goals are to provide high passenger satisfaction, on-time performance, minimized passenger dwell time, passenger safety, excellent customer service and safe driving. Increasing ridership by 10% through education about our program and outreach is our secondary focus. These goals support both the Empower Marion Mission Statement and Guiding Principles – Marion Transit exemplifies “Leading public service in genuine dedication to our citizens through professional operations and resource stewardship.” Our riders become more like family than clients. They depend on our services to keep them healthy by transporting them to dialysis appointments, doctor's appointments, or grocery shopping.

Agencies

Division: Community Service Agencies

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Early Learning Coalition	197,652	175,000	175,000	175,000
Marion County Childrens Alliance	15,000	15,000	15,000	15,000
Marion Senior Services Transit	1,478,543	2,095,497	2,095,497	1,558,145
Total Community Service Agencies	1,691,195	2,285,497	2,285,497	1,748,145

Cost Center: Early Learning Coalition
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	197,652	175,000	175,000	175,000
Total Early Learning Coalition Expenditures	197,652	175,000	175,000	175,000

Cost Center: Marion County Childrens Alliance
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	15,000	15,000	15,000	15,000
Total Marion County Childrens Alliance Expenditures	15,000	15,000	15,000	15,000

Cost Center: Marion Senior Services Transit
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	1,478,543	2,095,497	2,095,497	1,558,145
Total Marion Senior Services Transit Expenditures	1,478,543	2,095,497	2,095,497	1,558,145

Agencies

Division: Economic Development Agencies

MISSION:

Ocala Marion County Chamber and Economic Partnership: To be the catalyst for a prosperous community.

Small Business Development Council: We help small businesses launch, grow, and thrive. We consult, educate and connect.

DESCRIPTION:

The Ocala Marion County Chamber and Economic Partnership (CEP): The Ocala CEP provides Business Attraction, Business Retention and Business Creation services to positively impact job creation ad capital investment in the community resulting in increased revenue for public entities to better serve the community.

Small Business Development Council (SBDC): The Florida SBDC Network is state designated as Florida's Principal Provider of Business Assistance [§ 288.001, Fla. Stat.] and recognized as Florida's "premiersource" for business assistance. With this assistance, clients can become more successful and, in turn, contribute positively to the area's economic growth and stability. More than 35 SBDC offices operate in Florida from Key West to Pensacola under the guidance of seven state universities, including the University of North Florida, and state colleges. Services provided include no-cost in-person, on-site, and virtual consulting; live and virtual training workshops; and, access to extensive databases and analytical programs that offer entrepreneurs access to business solutions to help them grow and prosper. Funding from the U.S. Small Business Administration and the University of North Florida is supplemented by Marion County to provide SBDC services throughout the county from a local office located in the Power Plant Business Incubator in Ocala with an additional circuit ride location in the IMPACT Incubator located in Silver Springs Shores.

BUDGET PRIORITIES:

Ocala Marion County Chamber and Economic Partnership: The budget request of $300,000 supports the continued execution of the Business Attraction, Business Retention and Business Creation efforts in Marion County.

Small Business Development Council: Last year’s budget of $180,000 has enabled the SBDC to add additional staff and resources to the Marion County office to meet the needs of the growing business community. For FY 2026-2027 the SBDC requests the same amount adjusted for the rate of inflation to maintain purchasing power. The Bureau of Labor Statistics shows the annual 2025 inflation rate at 2.69%. Applying that to the $180,000 yields $184,842.The SBDC respectfully requests rounding that amount up to $185,000, its budget request for FY 26-27. As the rapid growth of Marion County’s population has also resulted in an increase in the number of small businesses to meet the product and service needs ofthat population, the SBDC at UNF needs to continuously expand its activities in Marion County in order to meet that demand. The SBDC at UNF has now created two full time consulting positions to staff and serve the Marion County business community. This increased budget will allow the SBDC at UNF to provide additional staff with varied professional certifications. These added FTE resources will give small businesses greater access to staff from a number of physical locations in order to support growth and business retention. The SBDC leverages county dollars with additional funding from the U.S. SBA and from the University of North Florida.

GOALS:

Ocala Marion County Chamber and Economic Partnership: The Ocala CEP enters into an Memorandum of Understanding (MOU) with the County outlining goals to meet, and provide a monthly performance matrix outlining these goals.

GOALS:

Small Business Development Council: In FY 26-27 the SBDC will continue to build on the services it introduced this year like assisting businesses to integrate artificial intelligence into their operations to improve efficiency and productivity. Even more additional staff with varied professional certifications will be made available via virtual services. Circuit rides to Belleview and Dunnellon areas will be increased and services will be added to outlying areas of the county as well. New resources and tools like Growth Wheel will become available to SBDC clients in addition to the comprehensive ones currently available, including Reference Solutions, Vertical IQ, Profit Cents, Profit Mastery,D&B Hoovers, Euro Monitor, and Bizminer. Of specific interest to Marion County are enhanced SBDC services focused on the Agriculture, Equine, and Manufacturing sectors. The SBDC continues to serve on the Career Source Business & Economic Development Committee and the Mid-Florida Regional Manufacturers Association Board. As Marion County continues to grow rapidly, an SBDC focus for FY 26-27 will be to help existing businesses access the capital they need to expand in order to meetmarket demand, and to help entrepreneurs start new businesses to fill gaps in the market and serve the growing population.

Agencies

Division: Economic Development Agencies

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Ocala Marion County Chamber and Economic Partner	300,000	300,000	300,000	300,000
Small Business Development Council	116,000	180,000	180,000	185,000
Total Economic Development Agencies	416,000	480,000	480,000	485,000

Cost Center: Ocala Marion County Chamber and Economic Partner
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	300,000	300,000	300,000	300,000
Total Ocala Marion County Chamber and Economic Partner Expenditures	300,000	300,000	300,000	300,000

Cost Center: Small Business Development Council
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	116,000	180,000	180,000	185,000
Total Small Business Development Council Expenditures	116,000	180,000	180,000	185,000

Agencies
Division: Planning Agencies

MISSION:

East Central Florida Regional Planning Council: To serve our citizens and member governments by identifying and addressing regional issues through communication and collaboration to develop strategies that create a healthy, sustainable, thriving, and resilient region for future generations.

DESCRIPTION:

East Central Florida Regional Planning Council: Established in 1962 as an area-wide association of governments, the ECFRPC is represented by 35 Council Members and a skilled team that provides project, policy, and planning assistance to governments and organizations within the 8-County East Central Florida region while fulfilling duties assigned by state statutes and other federal programs. These 8 counties include Brevard, Lake, Marion, Orange, Osceola, Seminole, Sumter and Volusia and represent 78 member towns and cities. The staff of the ECFRPC has expertise in a variety of areas including land use and environmental planning, urban design, geographic information systems (GIS), community planning, health, resilience, economic analysis, and emergency preparedness.

BUDGET PRIORITIES:

East Central Florida Regional Planning Council: will provide matching funds for regional programs such as Comprehensive Economic Development Strategies (CEDS) and other potential grants benefiting local communities. Furthermore, the Council will allocate resources to support staff in identifying and securing funding and grant opportunities, as well as organizing collaborative and educational events for council members, partner communities, agencies, and the public. Additionally, the Council will offer technical assistance to local governments in planning, economic development, resilience, and emergency management. Other priorities identified by the Board include water issues, regional planning, and economic development.

GOALS:

East Central Florida Regional Planning Council: Identify regional needs and follow the programmatic direction of the Council in meeting the objectives of the Strategic Regional Policy Plan (SRPP) and supporting existing Council programs and activities that assist local government planning, economic development, resilience, and emergency management needs.

Agencies

Division: Planning Agencies

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
East Central FL Regional Planning Council	84,388	87,636	87,636	90,614
Total Planning Agencies	84,388	87,636	87,636	90,614

Cost Center: East Central FL Regional Planning Council
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	84,388	87,636	87,636	90,614
Total East Central FL Regional Planning Council Expenditures	84,388	87,636	87,636	90,614

Agencies
Division: Other Agencies

MISSION:

Florida Forest Service: To protect Florida and its people from the dangers of wildland fire and manage the forest resources through a stewardship ethic to assure they are available for future generations.

Historical Commission: To be the official agency of county government concerned with county heritage.

Marion Soil and Water Conservation District (MSWCD): To preserve and enhance the quality of life in Marion County through conservation of its natural resources.

DESCRIPTION:

Florida Forest Service: The Florida Forest Service is the statutory authority over wildland fire within the State of Florida as well as the regulatory authority for all outdoor burning. Activities within the County will include: prevention, detection, and suppression of all wildland fires independently or in conjunction with Marion County Fire Rescue, regulation of all permitted outdoor burning activities, land management advice for private landowners, management of Ross Prairie and Indian Lakes State Forests and detection of forest pest outbreaks. In addition, the Florida Forest Service will continue to coordinate with Marion County Emergency Management in response to all natural disasters affecting the County including hurricanes.

Historical Commission: The Historical Commission is comprised of seven (7) members. Each County Commissioner appoints one (1) member with the remaining two (2) members are appointed by the Board of County Commissioners at large. The Historical Commission holds public meetings on a monthly basis to conduct business. The members of the Historical Commission are all volunteers.

Marion Soil and Water Conservation District (MSWCD): In 1937, Florida Legislature established Soil and Water Conservation Districts, a governmental subdivision of the State of Florida under Florida Statutes 582. A Marion County landowner petition established the MSWCD, for the purpose of encouraging, developing and implementing conservation programs for the County's water, soil, and natural resources. To fulfill this, MSWCD works closely with other agencies, like the Natural Resource Conservation Service (NRCS) and Florida Department of Agriculture and Consumer Services (FDACS), to create ways to conserve water, prevent soil erosion, limit nutrient runoff, and inform the public about conservation issues. The MSWCD through its partnership with FDACS offers financial assistance to implement conservation practices. The MSWCD also educates the citizens through outreach programs, workshops, and contests to encourage education and participation in conservation.

BUDGET PRIORITIES:

Florida Forest Service: Priorities are to equip, train and maintain the personnel and equipment responsible for wildfire response within the County. Additional priorities include regulation and compliance of the outdoor burning program as well as land management assistance for private landowners within the county.

Historical Commission: The Historical Commission is responsible for the purchase of flags for the county campus. It is currently working on two (2) historical markers: Emerson School for Girls (sent to state for approval) and Camp Roosevelt. Included in its current projects is the interview and film session of outstanding Marion historical figures. One additional task is to provide the Marion County Museum of History the necessary preservation materials for its vast collection of vintage historical paper.

Marion Soil and Water Conservation District (MSWCD): MSWCD plans to maintain our budget from last year with our funding increase occurring in personnel due to the standard annual increases. However, funds will be redistributed accordingly in MSWCD's budget. Since employee apparel was purchased this past year for staff, MSWCD will reallocate those funds to computer software, which had a cost increase from last year. With the potential dissolution of the Association of Florida Conservation District (AFCD), their membership dues will be allocated towards training supplies. We reconfigured the cost of overtime expenses, and the slight difference will be allocated towards postage, since it usually increases annually.

GOALS:

Florida Forest Service: The goals of the Florida Forest Service are to provide Wildland fire prevention activities for schools, HOA's, and other groups, to detect and suppress wildland fires as they occur to protect life and property, to effectively manage the outdoor burning program by providing good customer service and enforcement of illegal burning, to manage Indian Lakes and Ross Prairie State Forests for the enjoyment and use of residents and visitors, and to seek out and offer land management assistance to private landowners including enrollment in State and Federal Cost share programs to meet their objectives.

Historical Commission: To accomplish its goals, it is the duty of the Historical Commission to collect, arrange, record, preserve, interpret, produce, create and display historical material and data including books, pamphlets, maps, charts, manuscripts, family histories, US Census records, papers and other objects and illustrative of and relating to the history of Marion County through its relationships with the Marion County Museum of History and Archaeology. The Historical Commission may mark by proper monument the location of forts, Native American mounds or other places in the county where historical events have occurred.

Marion Soil and Water Conservation District (MSWCD): MSWCD has set forth the following annual goals to promote environmental stewardship and community engagement in Marion County. MSWCD will continue to actively manage the FDACS' Cost Share Program, benefiting local farmers and ranchers financially, encouraging them to participate in Best Management Practices. MSWCD plans to enroll at least one exceptional producer into the Farms of Environmental Distinction program, which acknowledges a producer's dedication to conservation efforts in Marion County. Maintain the partnerships with the College of Central Florida (CF) Aquatic Workforce and Research Project. MSWCD will engage citizens through monthly public meetings, four environmental outreach programs, five contests, a scholarship program, and a local working group, addressing local, natural resource concerns. MSWCD aims to strengthen their existing programs by expanding educational outreach to diverse demographics through publications, presenting more government accountability and transparency through MSWCD performance measurements, and building an online presence to engage more participation and feedback from citizens. In order to comply with State regulations, the MSWCD must maintain its memberships and comply with mandatory trainings. To stay apprised on legislative changes and to identify current natural resource concerns, the MSWCD encourages staff and supervisors to participate annually in at least one educational training and two association meetings.

Agencies
Division: Other Agencies

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Florida Forest Service Fire Control	3,000	43,747	43,747	43,747
Historical Commission	3,472	9,000	9,000	9,000
Marion Soil Conservation District	151,828	182,372	182,372	190,115
Medical Examiner	7,496,157	10,171,399	10,268,215	10,965,710
Total Other Agencies	7,654,457	10,406,518	10,503,334	11,208,572

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Marion Soil Conservation District	2.00	2.00	2.00
Total Other Agencies	2.00	2.00	2.00

Cost Center: Florida Forest Service Fire Control
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Grants and Aid	3,000	43,747	43,747	43,747
Total Florida Forest Service Fire Control Expenditures	3,000	43,747	43,747	43,747

Cost Center: Historical Commission
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	3,472	9,000	9,000	9,000
Total Historical Commission Expenditures	3,472	9,000	9,000	9,000

Cost Center: Marion Soil Conservation District
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	136,065	157,612	157,612	165,335
Operating	15,763	24,760	24,760	24,780
Total Marion Soil Conservation District Expenditures	151,828	182,372	182,372	190,115

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Soil and Water Program Assistant	1.00	1.00	1.00
Marion Soil Water Conserv District Administrator	1.00	1.00	1.00
Total Marion Soil Conservation District Full Time Equivalents	2.00	2.00	2.00

Cost Center: Medical Examiner
Funding Source: Medical Examiner Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	7,401,881	8,021,236	8,142,220	8,399,726
Capital	18,207	2,100,163	2,059,171	2,515,984
Debt Service	56,069	0	0	0
Non-operating	20,000	0	0	0
Reserves	0	50,000	66,824	50,000
Total Medical Examiner Expenditures	7,496,157	10,171,399	10,268,215	10,965,710

Transfers

Division: Interfund Transfers

DESCRIPTION:

This Division provides for the administrative transfers of funds between County fund entities as may be necessary for proper allocation and segregation of costs.

Transfers

Division: Interfund Transfers

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
General Fund Transfers	2,533,986	3,324,267	3,352,052	2,955,616
Total Interfund Transfers	2,533,986	3,324,267	3,352,052	2,955,616

Cost Center: General Fund Transfers
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Interfund Transfers	2,533,986	3,324,267	3,352,052	2,955,616
Total General Fund Transfers Expenditures	2,533,986	3,324,267	3,352,052	2,955,616

Internal Services
Division: Risk Management

MISSION:

To provide great customer service, quality benefits, proactive risk management and effective safety awareness programs in an effort to prevent and minimize the County's human, financial and physical assets and resources from the consequences of losses.

DESCRIPTION:

The functions and duties of Risk and Benefit Services can be categorized into the following areas:

To identify and appraise the risks of the County and insure or self-insure those risks which cannot be controlled and mitigate the cost of Employer insurances and losses through pro-active claims management, loss prevention and safety training programs.

The Risk and Benefits team is proud to manage a variety of Employee and Employer Insurances for all Constitutional Officers in an efficient and cost effective manner. The Benefits Team manages the health, dental, vision, life, LTD, STD, and EAP insurances, as well as retirement services and coordination with the Florida Retirement System (FRS), the Employee Clinic/Heart of Florida arrangement, and the wellness program. With a focus of providing great customer service and quality benefits for all of Marion County and its employees, the Benefits Team is proud to continually innovate, anticipate employee needs, and find ways to improve the health and overall well-being of each of its employees, retirees, and family members. The Risk team manages the Workers' Compensation, Property, Auto, and General Liability insurances as well as the Safety Program for the organization and its Constitutional Officers.

BUDGET PRIORITIES:

The increases included in the budget are based on data provided by our actuarial professionals at our insurance providers.

GOALS:

SG1A: Our goal is to lower workplace accidents through safety education and completing building inspections

SG1B: Our goal is to educate current/future employees on benefit offerings and ensure we have an up-to-date, competitive plan. This will be handled by the benefits team, which includes visits to departments throughout the county to ensure understanding of benefits offered.

DG1: To increase participants in the Wellness Program

DG2: To increase in employees getting established with and having annual physicals performed as a preventative measure and direct impact to our claims cost under the self-insurance health plan

DG3: To increase participants in Open Enrollment

Internal Services
Division: Risk Management

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Employee Health	48,486,904	54,054,603	56,789,544	59,722,157
Employee Wellness Program	119,061	665,181	665,181	705,917
Insurance	10,898,608	17,115,930	17,115,930	16,671,670
Risk and Benefit Services	558,568	959,575	959,575	916,949
Total Risk Management	60,063,141	72,795,289	75,530,230	78,016,693

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Employee Wellness Program	1.00	1.00	1.00
Risk and Benefit Services	6.50	7.50	7.50
Total Risk Management	7.50	8.50	8.50

Division Performance Measures	Indicator	FY 2025 Actual	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
SG1A: Insured structures inspected per month	Efficiency	7.00	6.33	5.41	7.00
SG1A: Average annual safety training hours per FTE	Efficiency	6.00	3.62	5.16	6.00
SG1B: Percent of Departments that receive Benefits or Wellness training and education	Efficiency	100.00	75.00	100.00	100.00
DG1: Percentage of employees that complete the Wellness Program	Outcome	26.00	38.00	40.00	40.00
DG1: Numbers of visits to the Wellness Center by employees	Outcome	0.00	0.00	4,100.00	4,200.00
DG2: Number of employees that complete their annual physical	Outcome	336.00	0.00	350.00	375.00
DG3: Percentage of employee participation in Open Enrollment	Outcome	47.00	0.00	52.00	55.00

Cost Center: Employee Health
Funding Source: Insurance Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	48,486,784	44,849,114	53,349,114	49,668,734
Operating	120	3,283,524	3,283,524	3,105,400
Reserves	0	5,921,965	156,906	6,948,023
Total Employee Health Expenditures	48,486,904	54,054,603	56,789,544	59,722,157

Cost Center: Employee Wellness Program
Funding Source: Insurance Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	74,605	82,338	82,338	86,068
Operating	44,456	63,710	63,710	55,642
Capital	0	519,133	519,133	564,207
Total Employee Wellness Program Expenditures	119,061	665,181	665,181	705,917

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Health and Wellness Coordinator	1.00	1.00	1.00
Total Employee Wellness Program Full Time Equivalents	1.00	1.00	1.00

Cost Center: Insurance
Funding Source: Insurance Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	4,913,788	6,288,391	6,395,436	6,479,806
Operating	5,984,820	6,128,885	7,073,832	6,234,800
Reserves	0	4,698,654	3,646,662	3,957,064
Total Insurance Expenditures	10,898,608	17,115,930	17,115,930	16,671,670

Cost Center: Risk and Benefit Services
Funding Source: Insurance Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	513,776	798,624	798,624	767,582
Operating	44,359	62,038	62,038	50,454
Capital	0	98,913	98,913	98,913
Debt Service	433	0	0	0
Total Risk and Benefit Services Expenditures	558,568	959,575	959,575	916,949

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Human Resources Risk Director	0.25	0.25	0.25
Benefits Manager	1.00	1.00	1.00
Risk Manager	1.00	1.00	1.00
Clinic Manager Registered Nurse	0.00	1.00	1.00
Safety Training Compliance Manager	1.00	1.00	1.00
Administrative Staff Assistant	0.25	0.25	0.00
Risk Asset and Claims Analyst	1.00	1.00	0.00
Risk Claims Analyst	0.00	0.00	1.00
Human Resources Risk Benefits Coordinator	0.00	0.00	0.25
Benefits Analyst	1.00	1.00	1.00
Risk Coordinator	1.00	1.00	1.00
Total Risk and Benefit Services Full Time Equivalents	6.50	7.50	7.50

Debt Service

Division: Transportation Debt Service

DESCRIPTION:

The Transportation Debt Service Division provides for the repayment of bonded debt issued to provide funding for major Transportation Improvements in Marion County. Repayment of the revenue bonds is provided for and secured by a majority of the County's proceeds of the 2nd Local Option 5 Cent Fuel Tax.

Debt Service
Division: Transportation Debt Service

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Transportation Improvements 2nd 5 Cents	3,923,798	6,726,979	6,726,979	6,719,881
Total Transportation Debt Service	3,923,798	6,726,979	6,726,979	6,719,881

Cost Center: Transportation Improvements 2nd 5 Cents
Funding Source: Public Improvement Transportation Debt Service

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Debt Service	3,923,798	3,923,722	3,923,722	3,916,624
Non-operating	0	2,803,257	2,803,257	2,803,257
Total Transportation Improvements 2nd 5 Cents Expenditures	3,923,798	6,726,979	6,726,979	6,719,881

Debt Service

Division: Road Assessment Program Debt Service

DESCRIPTION:

The Road Assessment Program Debt Service Division provides for the repayment of bonded debt issued to provide funding for the creation or replacement of road systems within privately developed subdivisions within Marion County. Repayment of the bonded debt is provided for through a non-ad valorem special assessment levied upon property owners within the improved subdivisions and collected through the property tax billing process.

Debt Service

Division: Road Assessment Program Debt Service

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Series 2015A	28,427	0	0	0
Series 2016A	87,238	0	0	0
Series 2017A	189,136	71,352	71,352	0
Series 2019A	124,507	66,251	66,251	65,900
Series 2021A	230,087	146,583	146,583	139,253
Series 2022A	84,834	40,761	40,761	40,092
Series 2024A	98,380	108,215	108,215	108,929
Series 2024B	146,084	165,993	165,993	168,623
Series 2025A	0	0	0	204,874
Series 2026A	0	0	0	55,022
Total Road Assessment Program Debt Service	988,693	599,155	599,155	782,693

Cost Center: Series 2015A
Funding Source: Series 2015A Debt Service Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Debt Service	28,427	0	0	0
Total Series 2015A Expenditures	28,427	0	0	0

Cost Center: Series 2016A
Funding Source: Series 2016A Debt Service Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Debt Service	87,238	0	0	0
Total Series 2016A Expenditures	87,238	0	0	0

Cost Center: Series 2017A
Funding Source: Series 2017A Debt Service Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Debt Service	189,136	71,352	71,352	0
Total Series 2017A Expenditures	189,136	71,352	71,352	0

Cost Center: Series 2019A
Funding Source: Series 2019A Debt Service Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Debt Service	124,507	66,251	66,251	65,900
Total Series 2019A Expenditures	124,507	66,251	66,251	65,900

Cost Center: Series 2021A
Funding Source: Series 2021A Debt Service Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Debt Service	230,087	146,583	146,583	139,253
Total Series 2021A Expenditures	230,087	146,583	146,583	139,253

Cost Center: Series 2022A
Funding Source: Series 2022A Debt Service Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Debt Service	84,834	40,761	40,761	40,092
Total Series 2022A Expenditures	84,834	40,761	40,761	40,092

Cost Center: Series 2024A
Funding Source: Series 2024A Debt Service Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Debt Service	98,380	108,215	108,215	108,929
Total Series 2024A Expenditures	98,380	108,215	108,215	108,929

Cost Center: Series 2024B
Funding Source: Series 2024B Debt Service Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Debt Service	146,084	165,993	165,993	168,623
Total Series 2024B Expenditures	146,084	165,993	165,993	168,623

Cost Center: Series 2025A
Funding Source: Series 2025A Debt Service Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Debt Service	0	0	0	204,874
Total Series 2025A Expenditures	0	0	0	204,874

Cost Center: Series 2026A
Funding Source: Series 2026A Debt Service Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Debt Service	0	0	0	55,022
Total Series 2026A Expenditures	0	0	0	55,022

Capital Improvements
Division: General Capital Improvements

DESCRIPTION:

General Capital Improvements are improvements, including additions and alterations to real property that substantially adds to the value of the real property, or appreciably prolongs the useful life of the real property. This Division includes projects that provide benefit to the citizens of Marion County at large.

Projects currently funded include: New Animal Center Construction, Extension Services Storage Lab Space, Community Service Silver Spring Shores Infrastructure, Enterprise Resource Planning Capital, Consolidated Fleet Facility, JC1 Replacement of Air Handler Unit, JC Judges Parking Lot Security, Security Upgrades Countywide Buildings, Jail Replace Staef with Computrol, Jail Replace Solar Panels, JC3 Third Floor Buildout, Medical Examiner Generator Replacement, McPherson NW Parking Expansion, JC3 Fourth Floor Buildout Phase 2, Law Library Redesign, JC1 Roof Replacement, Library HQ Roof Replacement, Belleview Health Department Building, Dunnellon Library HVAC Replacement, Library HQ Chiller and Pump Replacement, Clerk Annex Chiller HVAC Replacement, JC3 Chiller HVAC Replacement, JC2 Boilers and Pumps Replacement, Jail E and F Pod Generator Replacement, MCSO Multi Purpose Generator, Administration Building Expansion, Supervisor of Elections Roof, Belleview Health Department Building, Health Department Rooftop HVAC Replacement, Server Room Expansion and Upgrade, Cybersecurity Upgrades, Freedom Public Library Expansion, SELP Sales Arena Remodel, SELP Campground, SELP Announcers Tower and Office, SELP Gate 2 Entrance Enhancement, Recreation Hall Remodel, SELP Dave Baillie Arena Grandstands, SELP Parking Improvement, SELP Dave Baillie Roof Improvement, SELP Arenas Sound Upgrade, SELP Campground Restroom and Shower, New Medical Examiner Facility, JC3 Fourth Floor Expansion Phase 1, Gateway Signage NW 49th Street, and Visitor Center Signage.

Capital Improvements
Division: General Capital Improvements

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Animal Services Capital	0	6,700,000	6,700,000	486,658
Courthouse Capital	3,429,839	7,291,025	5,085,328	2,592,016
Fleet Capital	329,239	21,887,344	23,154,994	19,853,723
General Government Capital	263,402	5,864,266	5,638,736	5,847,375
Infrastructure Tax Animal Services	13,061,778	15,150,185	9,333,424	197,673
Infrastructure Tax Reserve	0	3,019,120	2,127,214	10,236,574
Jail Capital	158,689	1,473,412	1,402,001	1,402,001
Library Capital	5,836,749	7,489,242	5,138,356	1,567,720
Risk Benefits Capital	10,783	3,232,357	1,027	0
Sheriff Capital	0	2,085,548	2,085,548	1,207,143
Southeastern Livestock Pavilion Capital	176,550	1,673,523	1,672,957	918,259
Total General Capital Improvements	23,267,029	75,866,022	62,339,585	44,309,142

Cost Center: Animal Services Capital
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	0	6,700,000	6,700,000	486,658
Total Animal Services Capital Expenditures	0	6,700,000	6,700,000	486,658

Cost Center: Courthouse Capital
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	3,429,839	7,291,025	5,085,328	2,592,016
Total Courthouse Capital Expenditures	3,429,839	7,291,025	5,085,328	2,592,016

Cost Center: Fleet Capital
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	329,239	21,887,344	23,154,994	19,853,723
Total Fleet Capital Expenditures	329,239	21,887,344	23,154,994	19,853,723

Cost Center: General Government Capital
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	263,402	5,864,266	5,638,736	5,847,375
Total General Government Capital Expenditures	263,402	5,864,266	5,638,736	5,847,375

Cost Center: Infrastructure Tax Animal Services
Funding Source: Infrastructure Surtax Capital Projects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	13,061,778	15,150,185	9,333,424	197,673
Total Infrastructure Tax Animal Services Expenditures	13,061,778	15,150,185	9,333,424	197,673

Cost Center: Infrastructure Tax Reserve
Funding Source: Infrastructure Surtax Capital Projects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Reserves	0	3,019,120	2,127,214	10,236,574
Total Infrastructure Tax Reserve Expenditures	0	3,019,120	2,127,214	10,236,574

Cost Center: Jail Capital
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	158,689	1,473,412	1,402,001	1,402,001
Total Jail Capital Expenditures	158,689	1,473,412	1,402,001	1,402,001

Cost Center: Library Capital
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	5,836,749	7,489,242	5,138,356	1,567,720
Total Library Capital Expenditures	5,836,749	7,489,242	5,138,356	1,567,720

Cost Center: Risk Benefits Capital
Funding Source: Insurance Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	10,783	0	0	0
Capital	0	3,232,357	1,027	0
Total Risk Benefits Capital Expenditures	10,783	3,232,357	1,027	0

Cost Center: Sheriff Capital
Funding Source: General Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	0	2,085,548	2,085,548	1,207,143
Total Sheriff Capital Expenditures	0	2,085,548	2,085,548	1,207,143

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	176,550	1,673,523	1,672,957	918,259
Total Southeastern Livestock Pavilion Capital Expenditures	176,550	1,673,523	1,672,957	918,259

Capital Improvements

Division: Public Safety Communications Capital

DESCRIPTION:

The Public Safety Communications Capital Division includes funding for machinery, equipment and infrastructure for the Emergency Communications System funded by the Infrastructure Sales Tax Initiative.

Capital Improvements

Division: Public Safety Communications Capital

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Infrastructure Tax Emergency Communications	3,022,737	615,695	238,356	1,906,500
Total Public Safety Communications Capital	3,022,737	615,695	238,356	1,906,500

Cost Center: Infrastructure Tax Emergency Communications
Funding Source: Infrastructure Surtax Capital Projects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	3,022,737	615,695	238,356	1,906,500
Total Infrastructure Tax Emergency Communications Expenditures	3,022,737	615,695	238,356	1,906,500

Capital Improvements
Division: Parks and Recreation Capital

DESCRIPTION:

The Parks and Land Acquisition Capital Project Fund also known as Pennies for Parks consists of the remaining balance of the 1988 voter approved $20 million bond referendum for the purchase of and improvement to park land countywide.

GOALS:

The goals of the Parks and Recreation Capital Division are to offer high quality, cost effective park and recreation opportunities for citizens and visitors; to establish and maintain a level of service standard for park amenities to include passive and active recreation areas through demographic analysis; to update Parks and Recreation's Ten Year Master Plan to reflect current economic and growth trends and Departmental priorities; to improve existing facilities, amenities and programs to satisfy current and future demand; to maximize access to parks and recreation facilities for users of all abilities; to improve facilities and maximize use based on user input and coverage demographics; to develop and maintain active working relationships with other local, state and federal agencies for the protection of our natural resources; to assist in the development of partnership programs with other local, state, federal agencies and private organizations and businesses; to research local, state and federal programs for community involvement and funding to encourage use and financial stability; and to identify appropriate areas for partnership such as a reciprocal agreement with the Marion County School Board and City of Ocala.

Capital Improvements
Division: Parks and Recreation Capital

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Parks and Recreation Capital	2,104,581	3,546,554	2,602,068	1,924,803
Parks and Recreation Improvements	280,632	50,337	13,892	0
Total Parks and Recreation Capital	2,385,213	3,596,891	2,615,960	1,924,803

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	2,104,581	3,546,554	2,602,068	1,924,803
Total Parks and Recreation Capital Expenditures	2,104,581	3,546,554	2,602,068	1,924,803

Cost Center: Parks and Recreation Improvements
Funding Source: Parks Capital Project Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	280,632	50,337	13,892	0
Total Parks and Recreation Improvements Expenditures	280,632	50,337	13,892	0

Capital Improvements
Division: Sheriff Capital Improvements

DESCRIPTION:

The Sheriff Capital Improvements Division includes funding for machinery, equipment and buildings for the Sheriff funded by the Infrastructure Sales Tax Initiative.

Capital Improvements
Division: Sheriff Capital Improvements

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Infrastructure Tax Emergency Management	109,863	118,390	118,390	169,149
Infrastructure Tax Sheriff Jail	1,305,821	7,007,682	6,674,752	7,804,062
Infrastructure Tax Sheriff Patrol	1,944,307	2,699,614	2,216,263	1,407,900
Infrastructure Tax Sheriff Regular	2,848,301	17,057,984	15,712,329	16,808,151
Total Sheriff Capital Improvements	6,208,292	26,883,670	24,721,734	26,189,262

Cost Center: Infrastructure Tax Emergency Management
Funding Source: Infrastructure Surtax Capital Projects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	109,863	118,390	118,390	169,149
Total Infrastructure Tax Emergency Management Expenditures	109,863	118,390	118,390	169,149

Cost Center: Infrastructure Tax Sheriff Jail
Funding Source: Infrastructure Surtax Capital Projects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	1,305,821	7,007,682	6,674,752	7,804,062
Total Infrastructure Tax Sheriff Jail Expenditures	1,305,821	7,007,682	6,674,752	7,804,062

Cost Center: Infrastructure Tax Sheriff Patrol
Funding Source: Infrastructure Surtax Capital Projects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	1,944,307	2,699,614	2,216,263	1,407,900
Total Infrastructure Tax Sheriff Patrol Expenditures	1,944,307	2,699,614	2,216,263	1,407,900

Cost Center: Infrastructure Tax Sheriff Regular
Funding Source: Infrastructure Surtax Capital Projects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	2,848,301	17,057,984	15,712,329	16,808,151
Total Infrastructure Tax Sheriff Regular Expenditures	2,848,301	17,057,984	15,712,329	16,808,151

Capital Improvements
Division: Fire Rescue and Ambulance Capital

DESCRIPTION:

The Fire Rescue Impact Fee budget is designed to assess new development and new construction as a fair share of the capital costs associated with providing additional services. These funds can only be used for capital expenditures such as fire station construction.

The Fire Rescue and Ambulance Capital Division also includes funding for machinery, equipment and building for Fire and Medical Services as funded by the Infrastructure Sales Tax Initiative.

Capital Improvements
Division: Fire Rescue and Ambulance Capital

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Emergency Medical Services Capital	1,191	0	0	0
EMS Impact Fees	0	0	0	74,354
Fire Rescue Impact Fees	857	0	5,249	244,278
Infrastructure Tax Fire	6,817,104	20,704,838	21,566,672	22,641,505
Infrastructure Tax Medical Services	5,513,807	3,697,438	7,945,036	5,012,641
Total Fire Rescue and Ambulance Capital	12,332,959	24,402,276	29,516,957	27,972,778

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

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	1,191	0	0	0
Total Emergency Medical Services Capital Expenditures	1,191	0	0	0

Cost Center: EMS Impact Fees
Funding Source: EMS Impact Fees Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	0	0	0	74,354
Total EMS Impact Fees Expenditures	0	0	0	74,354

Cost Center: Fire Rescue Impact Fees
Funding Source: Fire Rescue Impact Fees Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	857	0	5,249	244,278
Total Fire Rescue Impact Fees Expenditures	857	0	5,249	244,278

Cost Center: Infrastructure Tax Fire
Funding Source: Infrastructure Surtax Capital Projects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	6,817,104	20,704,838	21,566,672	22,641,505
Total Infrastructure Tax Fire Expenditures	6,817,104	20,704,838	21,566,672	22,641,505

Cost Center: Infrastructure Tax Medical Services
Funding Source: Infrastructure Surtax Capital Projects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	5,513,807	3,697,438	7,945,036	5,012,641
Total Infrastructure Tax Medical Services Expenditures	5,513,807	3,697,438	7,945,036	5,012,641

Capital Improvements
Division: Transportation Improvements

DESCRIPTION:

The Transportation Improvements Division provides design, right of way acquisition, construction, and inspection services for transportation projects using the following funding sources: the 80% portion of the Constitutional Fuel Tax, Transportation Impact Fees, 2nd Local Option 5 Cent Fuel Tax, a portion of Operational Fuel Tax funds from the County Transportation Maintenance Fund, Transportation Bonds, and Infrastructure Surtax Road Projects.

Capital Improvements
Division: Transportation Improvements

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
County Engineer 80% Gas Tax	4,148,038	15,901,135	15,551,024	13,434,574
Impact Fee Ocala	0	0	0	980,213
Impact Fees East District	754,480	19,364,265	19,364,265	17,077,566
Impact Fees West District	8,040,798	41,535,677	46,783,096	37,099,627
Infrastructure Tax Transportation	17,649,078	172,238,749	168,878,391	186,921,384
Road and Street Facilities	2,528,783	27,149,474	30,568,562	22,868,851
Sidewalk Construction	49,037	1,149,688	1,149,688	972,639
Transportation Improvements 2nd 5 Cents	622,587	14,667,013	14,758,040	12,154,155
Total Transportation Improvements	33,792,801	292,006,001	297,053,066	291,509,009

Cost Center: County Engineer 80% Gas Tax
Funding Source: 80% Gas Tax Construction Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	4,148,038	15,901,135	15,551,024	13,434,574
Total County Engineer 80% Gas Tax Expenditures	4,148,038	15,901,135	15,551,024	13,434,574

Cost Center: Impact Fee Ocala
Funding Source: Impact Fee Ocala District

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	0	0	0	980,213
Total Impact Fee Ocala Expenditures	0	0	0	980,213

Cost Center: Impact Fees East District
Funding Source: Impact Fee East District

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	38,205	3,267	3,267	958
Capital	716,275	19,360,998	19,360,998	17,076,608
Total Impact Fees East District Expenditures	754,480	19,364,265	19,364,265	17,077,566

Cost Center: Impact Fees West District
Funding Source: Impact Fee West District

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Operating	38,205	3,267	3,267	958
Capital	8,002,593	41,532,410	46,779,829	37,098,669
Total Impact Fees West District Expenditures	8,040,798	41,535,677	46,783,096	37,099,627

Cost Center: Infrastructure Tax Transportation
Funding Source: Infrastructure Surtax Capital Projects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	17,649,078	172,238,749	168,878,391	186,921,384
Total Infrastructure Tax Transportation Expenditures	17,649,078	172,238,749	168,878,391	186,921,384

Cost Center: Road and Street Facilities
Funding Source: County Transportation Maintenance Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	2,528,783	14,672,727	18,582,815	10,350,675
Reserves	0	12,476,747	11,985,747	12,518,176
Total Road and Street Facilities Expenditures	2,528,783	27,149,474	30,568,562	22,868,851

Cost Center: Sidewalk Construction
Funding Source: Sidewalk Construction Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	49,037	1,149,688	1,149,688	972,639
Total Sidewalk Construction Expenditures	49,037	1,149,688	1,149,688	972,639

Cost Center: Transportation Improvements 2nd 5 Cents
Funding Source: 2nd Local Option Fuel Tax Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	622,587	14,105,208	14,105,208	11,501,383
Total Transportation Improvements 2nd 5 Cents Expenditures	622,587	14,105,208	14,105,208	11,501,383

Cost Center: Transportation Improvements 2nd 5 Cents
Funding Source: Public Improvement Transportation Capital Projects

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	0	561,805	652,832	652,772
Total Transportation Improvements 2nd 5 Cents Expenditures	0	561,805	652,832	652,772

Capital Improvements
Division: Road Assessment Program Improvements

DESCRIPTION:

The Road Assessment Program Improvements Division includes funding for the creation or replacement or road systems within privately developed subdivisions within Marion County. Funding is provided through the issuance of bonded debt that is repaid through the collection of special assessments levied upon property owners within the improved subdivisions and collected through the property tax billing process.

Capital Improvements
Division: Road Assessment Program Improvements

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Road Assessments	91,715	31,878,061	31,878,061	69,996,500
Series 2024A	139,744	106,509	106,509	109,645
Series 2024B	1,167,746	0	1,710	0
Series 2025A	2,245,152	0	0	0
Total Road Assessment Program Improvements	3,644,357	31,984,570	31,986,280	70,106,145

Cost Center: Road Assessments
Funding Source: County Transportation Maintenance Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	91,715	31,878,061	31,878,061	69,996,500
Total Road Assessments Expenditures	91,715	31,878,061	31,878,061	69,996,500

Cost Center: Series 2024A
Funding Source: Series 2024A Capital Projects Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	139,744	106,509	106,509	109,645
Total Series 2024A Expenditures	139,744	106,509	106,509	109,645

Cost Center: Series 2024B
Funding Source: Series 2024B Capital Projects Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	1,167,746	0	1,710	0
Total Series 2024B Expenditures	1,167,746	0	1,710	0

Cost Center: Series 2025A
Funding Source: Series 2025A Capital Projects Fund

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Capital	2,236,652	0	0	0
Debt Service	8,500	0	0	0
Total Series 2025A Expenditures	2,245,152	0	0	0

Rainbow Lakes Estates

Division: Rainbow Lakes Estates Mun Svc District

MISSION:

To deliver exceptional municipal services that exceed the expectations of the residents and property owners of Rainbow Lakes Estates. We are committed to enhancing the quality of life within our community by providing innovative and efficient solutions that cater to the unique needs of our residents. Our services aim to create a safe, thriving, and sustainable environment where our community can thrive.

DESCRIPTION:

Rainbow Lakes Estates is committed to providing exceptional municipal services to its residents and property owners, facilitated through our dedicated Municipal Services District (MSD) office. Our maintenance department ensures the upkeep of all public buildings and maintains 174 miles of roads. The MSD provides essential government functions such as recordkeeping, public relations, administrative support, and communications to ensure seamless operations within our community. In addition, our maintenance department is responsible for conducting roadway maintenance, right-of-way mowing, and the maintenance of public grounds and facilities. The funds collected through the Rainbow Lakes Estates Road Construction MSTU are utilized exclusively for rebuilding and resurfacing the roads within our community, ensuring that our residents can enjoy safe and smooth driving experiences.

BUDGET PRIORITIES:

Rainbow Lakes Estates is making significant strides in financial sustainability and responsible fund allocation. We've implemented several key initiatives in line with Rainbow Lakes Estates' unwavering dedication to delivering top-notch services. These include improving our properties and providing additional recreational events to the community to address the growing demands of our expanding population. These initiatives reflect Rainbow Lakes Estates' commitment to constantly improving its services to match its residents and property owners' shifting needs and preferences.

GOALS:

Rainbow Lakes Estate's goal is to deliver top quality, cost effective maintenance and resource management services to the property owners of Rainbow Lakes Estates. We are committed to prompt and efficient responses to requests for information and maintenance, ensuring that our community members feel heard and valued. Furthermore, we aim to prioritize road resurfacing and reconstruction, with a target of approximately five miles of road being resurfaced or reconstructed every two years. Our ultimate goal is to create a safe and comfortable driving experience for our residents and property owners while ensuring we maintain the highest possible standards of quality and cost-effectiveness.

Rainbow Lakes Estates

Division: Rainbow Lakes Estates Mun Svc District

Division Expenditure Budget Summary	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Rainbow Lakes Estates General Government	417,295	1,613,373	1,637,636	1,698,109
Total Rainbow Lakes Estates Mun Svc District	417,295	1,613,373	1,637,636	1,698,109

Division FTE Budget Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Rainbow Lakes Estates General Government	3.33	3.33	3.33
Total Rainbow Lakes Estates Mun Svc District	3.33	3.33	3.33

Cost Center: Rainbow Lakes Estates General Government
Funding Source: Rainbow Lakes Estates MSD

Expenditures	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Adopted
Personnel	203,809	247,825	247,825	244,996
Operating	172,659	283,780	285,780	331,396
Capital	38,274	771,768	801,031	796,717
Debt Service	2,553	0	0	0
Reserves	0	310,000	303,000	325,000
Total Rainbow Lakes Estates General Government Expenditures	417,295	1,613,373	1,637,636	1,698,109

FTE Summary	FY 2025 Adopted	FY 2026 Adopted	FY 2027 Adopted
Municipal Services Community Manager	0.33	0.33	0.33
Community Center Supervisor	1.00	1.00	1.00
Staff Assistant II	1.00	1.00	1.00
Building and Grounds Maintenance Technician III	1.00	0.00	0.00
Building and Grounds Maintenance Technician III	0.00	1.00	1.00
Total Rainbow Lakes Estates General Government Full Time Equivalents	3.33	3.33	3.33

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