Marion County Board of County Commissioners
Budget Adjustments
Tentative Budget Fiscal Year 2026-27

Adjustments through July 21, 2026

Prepared by: Clerk of Court and Comptroller - Budget Department

Description of Change	Millage Changes		Account Changes
GENERAL FUND: Taxes - Current Ad Valorem - Proposed Budget	3.49	$	145,329,628
Increase in Certified Taxable Value over Estimated Value			816,267
Reduce General Fund Millage Rates	(0.14)		(5,862,586)
	3.35	$	140,283,309
GENERAL FUND: Reserve for Contingencies - Proposed Budget - RECURRING		$	172,727
Increase in Certified Taxable Value over Estimated Value			778,614
FY26-27 Medicaid Remittance of County Share of Matching Funds			(516,565)
Public Safety Radio Reclass			23,176
Tax Collector Anticipated Turnback			100,000
Tax Collector Revised Budget			84,535
Code Enforcement CDBG reimbursement revenue for personnel expenses			160,050
Community Service Revisions			56,392
Code Enforcement Revisions			51,885
Southeastern Livestock Pavilion Revisions			15,728
Revised Sheriff Budget			5,115,613
Veterans Services Revision			73,695
Property Appraiser Revised Budget			256
Animal Services: Remove prior year re-appropriation from the FY25/26 Budget			74,018
Reduce General Fund Millage Rates			(5,464,127)
Appointment of new Marion County Public Relations Director			23,398
GENERAL FUND: Reserve for Contingencies - Revised Budget - RECURRING		$	749,395
GENERAL FUND: Reserve for Contingencies - Proposed Budget - NON-RECURRING		$	2,000,000
GENERAL FUND: Reserve for Contingencies - Revised Budget - NON-RECURRING		$	2,000,000
TOTAL GENERAL FUND: Reserve for Contingencies - Revised Budget		$	2,749,395

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FINE & FORFEITURE FUND: Taxes - Current Ad Valorem - Proposed Budget	0.83	$	34,562,634
Increase in Certified Taxable Value over Estimated Value			194,126
FINE & FORFEITURE FUND: Taxes - Current Ad Valorem - Revised Budget - RECURRING	0.83	$	34,756,760
FINE & FORFEITURE FUND: Reserve for Contingencies - Proposed Budget - RECURRING		$	204,919
Increase in Certified Taxable Value over Estimated Value			184,420
Increase Florida Department of Juvenile Justice payments for FY26/27			(176,765)
FINE & FORFEITURE FUND: Reserve for Contingencies - Revised Budget - RECURRING		$	212,574
FINE & FORFEITURE FUND: Reserve for Contingencies - Proposed Budget - NON-RECURRING		$	-
FINE & FORFEITURE FUND: Reserve for Contingencies - Revised Budget - NON-RECURRING		$	-
TOTAL FINE & FORFEITURE FUND: Reserve for Contingencies - Revised Budget		$	212,574
FINE & FORFEITURE FUND: Reserve for Cash Carry Forward - Proposed Budget		$	7,090,000
FINE & FORFEITURE FUND: Reserve for Cash Carry Forward - Revised Budget		$	7,090,000
MARION CNTY HEALTH UNIT FUND: Taxes - Current Ad Valorem - Proposed Budget	0.10	$	4,164,173
Increase in Certified Taxable Value over Estimated Value			23,388
MARION COUNTY HEALTH UNIT TRUST FUND: Taxes - Current Ad Valorem - Revised Budget	0.1	$	4,187,561
MARION CNTY HEALTH UNIT FUND: Reserve for Carry Forward - Proposed Budget		$	395,596
Increase in Certified Taxable Value over Estimated Value			22,219
MARION COUNTY HEALTH UNIT TRUST FUND: Reserve for Carry Forward - Revised Budget		$	417,815
MEDICAL EXAMINER FUND: Capital Improvement Funding - Proposed Budget		$	2,517,652
Increase FY25/26 Annualized Expenditures for increased costs through fiscal year end			(40,992)
MEDICAL EXAMINER FUND: Capital Improvement Funding - Revised Budget		$	2,476,660

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MSTU FOR LAW ENFORCEMENT FUND: Taxes - Current Ad Valorem - Proposed Budget	3.72	$	117,583,334
Increase in Certified Taxable Value over Estimated Value			747,200
MSTU FOR LAW ENFORCEMENT FUND: Taxes - Current Ad Valorem - Revised Budget	3.72	$	118,330,534
MSTU FOR LAW ENFORCEMENT: Reserve for Cash Carry Forward - Proposed Budget		$	21,987,184
Increase in Certified Taxable Value over Estimated Value			694,896
Property Appraiser Revised Budget			64
MSTU FOR LAW ENFORCEMENT: Reserve for Cash Carry Forward - Revised Budget		$	22,682,144
FIRE RESCUE AND EMS FUND: Taxes - Current Ad Valorem - Proposed Budget	1.11	$	36,030,161
Increase in Certified Taxable Value over Estimated Value			222,579
FIRE RESCUE AND EMS FUND: Taxes - Current Ad Valorem - Revised Budget	1.11	$	36,252,740
FIRE RESCUE AND EMS FUND: Reserve for Contingencies -Proposed Budget		$	12,000,000
Increase in Certified Taxable Value over Estimated Value			207,948
Property Appraiser Revised Budget			20
FIRE RESCUE AND EMS FUND: Reserve for Contingencies - Revised Budget		$	12,207,968
BUILDING SAFETY FUND: Reserve for Contingencies - Proposed Budget		$	2,200,000
Transfer of vehicles from Building Safety to Cooperative Ext, Facilities and Parks in FY25/26			73,242
Building Department Proposed Position for FY26/27			(89,014)
BUILDING SAFETY FUND: Reserve for Contingencies - Revised Budget		$	2,184,228
SILVER SPRINGS CRA TRUST FUND: Grants & Aids Other - Proposed Budget		$	263,507
Reduce General Fund Millage Rates			(18,900)
SILVER SPRINGS CRA TRUST FUND: Improv Other Than Buildings - Revised Budget		$	244,607

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RAINBOW LAKES ESTATES - MSD: Taxes - Current Ad Valorem - Proposed Budget	1.25	$	420,267
Increase in Certified Taxable Value over Estimated Value			6
RAINBOW LAKES ESTATES - MSD: Taxes - Current Ad Valorem - Revised Budget	1.25	$	420,273
RAINBOW LAKES ESTATES - MSD: Capital Improvement Funding - Proposed Budget		$	242,532
Increase in Certified Taxable Value over Estimated Value			4
RAINBOW LAKES ESTATES - MSD: Capital Improvement Funding - Revised Budget		$	242,536
RAINBOW LAKES ESTATES - MSTU: Taxes - Current Ad Valorem - Proposed Budget	0.85	$	268,782
Decrease in Certified Taxable Value over Estimated Value			(1,583)
RAINBOW LAKES ESTATES - MSTU: Taxes - Current Ad Valorem - Revised Budget	0.85	$	267,199
RAINBOW LAKES ESTATES - MSTU: Reserve for Contingencies - Proposed Budget		$	45,000
Decrease in Certified Taxable Value over Estimated Value			(1,392)
RAINBOW LAKES ESTATES - MSTU: Reserve for Contingencies - Revised Budget		$	43,608
MARION OAKS MSTU FOR RECREATION: Taxes - Current Ad Valorem - Proposed Budget	1.02	$	2,461,023
Increase in Certified Taxable Value over Estimated Value			4,908
MARION OAKS MSTU FOR RECREATION: Taxes - Current Ad Valorem - Revised Budget	1.02	$	2,465,931
MARION OAKS MSTU FOR RECREATION: Reserve for Contingencies - Proposed Budget		$	175,000
Increase in Certified Taxable Value over Estimated Value			4,296
MARION OAKS MSTU FOR RECREATION: Reserve for Contingencies - Revised Budget		$	179,296
SILVER SPRINGS SHORES - STD: Taxes - Current Ad Valorem - Proposed Budget	3.00	$	1,437,300
Decrease in Certified Taxable Value over Estimated Value			(2,118)
SILVER SPRINGS SHORES - STD: Taxes - Current Ad Valorem - Revised Budget	3.00	$	1,435,182

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SILVER SPRINGS SHORES - STD: Reserves - Proposed Budget		$	405,000
Decrease in Certified Taxable Value over Estimated Value			(1,851)
SILVER SPRINGS SHORES - STD: Reserves - Revised Budget		$	403,149
HILLS OF OCALA MSTU: Taxes - Current Ad Valorem - Proposed Budget	0.18	$	87,124
Increase in Certified Taxable Value over Estimated Value			5,011
HILLS OF OCALA MSTU: Taxes - Current Ad Valorem - Revised Budget	0.18	$	92,135
HILLS OF OCALA MSTU: Capital Improvement Funding - Proposed Budget		$	75,554
Increase in Certified Taxable Value over Estimated Value			4,379
Increase FY25/26 appropriations to maintain operations during heavy storms			(10,000)
HILLS OF OCALA MSTU: Reserve for Contingencies - Revised Budget		$	69,933
KINGSLAND WHISPERING PINES MSBU SL: General Mun Svc - Proposed Budget		$	54,855
Annual special assessment rate increased to $66 for FY25/26			25,599
KINGSLAND WHISPERING PINES MSBU SL: General Mun Svc - Revised Budget		$	80,454
INFRASTRUCTURE SURTAX CAP FUND: Reserve for Future Capital - Proposed Budget		$	9,927,234
Increase appropriation in FY25/26 to Fire Station 9 Orange Lake Project			(1,000,000)
Decrease appropriation in FY26/27 to Fire Station 9 Orange Lake Project			1,000,000
INFRASTRUCTURE SURTAX CAP FUND: Reserve for Future Capital - Revised Budget		$	9,927,234
SOLID WASTE DISPOSAL FUND: Reserve for Capital Outlay - Proposed Budget		$	27,550,792
Increase appropriation in FY25/26 to Baseline Phase 1 & 2 Engineering Expansion Project			(150,000)
SOLID WASTE DISPOSAL FUND: Reserve for Capital Outlay - Revised Budget		$	27,400,792

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UTILITIES FUND: Reserve for Future Capital Outlay - Proposed Budget		$ 30,634,190
Proposed Position Revisions		4,238
UTILITIES FUND: Reserve for Future Capital Outlay - Revised Budget		$ 30,638,428
INSURANCE FUND: Reserve for Self Insurance Claims - Proposed Budget		$ 4,047,064
Increase appropriation in FY25/26 to Disability Income Insurance Premiums		(90,000)
INSURANCE FUND: Reserve for Self Insurance Claims - Revised Budget		$ 3,957,064