



**Marion County Board of County Commissioners  
Fiscal Year 2027 Requested Budget**

**Fund: 1074 - Tourist Development Tax  
Cost Center: 155 - Visitors and Convention Bureau**

**Organization Unit: Public Services  
Division: Tourist Development**

Prepared by: Clerk of Court and Comptroller - Budget Department

Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Requested
<b>Cost Center Expenditures</b>					
<b>Personnel</b>					
512101	Regular Salaries and Wages	678,689	749,719	749,719	767,587
521101	FICA Taxes	48,613	57,364	57,364	58,732
522101	Retirement Contributions	92,490	105,191	105,191	107,698
523101	Health Insurance	126,400	140,712	140,712	154,704
523401	Life ADD LTD	4,502	5,033	5,033	5,154
524101	Workers Compensation	653	905	905	1,079
	<b>Personnel Total</b>	<b>951,347</b>	<b>1,058,924</b>	<b>1,058,924</b>	<b>1,094,954</b>
<b>Operating</b>					
531109	Professional Services	1,566,118	1,937,283	1,937,283	502,500
534101	Contract Serv Other Misc	41,167	46,104	72,958	147,203
540101	Travel and Per Diem	36,538	42,500	42,500	42,500
541101	Communication Services	6,008	9,540	9,540	9,624
542201	Postage and Freight	8,123	11,500	11,500	11,500
543101	Utility Services Electric Water Sewer	13,422	25,900	25,900	20,020
543102	Utility Services Waste Disposal	547	756	756	756
544101	Rentals and Leases Equipment	2,699	6,600	6,600	6,600
544401	Rentals and Leases Buildings	3,150	3,780	3,780	3,780
545101	Insurance Premiums	16,863	16,402	16,402	16,402
546101	Repairs and Maint Bldgs and Grounds	5,680	44,680	17,826	20,000
546257	Repairs and Maint Fleet Management	744	4,580	4,580	4,580
547101	Printing and Binding	54,041	55,500	55,500	60,000
548101	Promotional Activities	1,260,567	2,766,004	2,808,059	3,522,451
549185	Charges Central Services Cost Allocation	174,198	202,617	202,617	224,905
551101	Office Supplies	680	2,000	2,000	2,500
552101	Gasoline Oil and Lubricants	1,692	4,000	4,000	4,000
552106	Computer Software	18,210	27,221	43,441	216,685
552107	Clothing and Wearing Apparel	0	0	0	10,000
552108	Operating Supplies	11,466	6,500	6,500	6,500
552116	Operating Supplies Computer Hardware	9,997	8,755	8,755	9,850
552257	Parts Vehicle and Equipment	344	3,000	3,000	3,000
554101	Books Publications and Subscriptions	39,600	49,604	49,604	51,168
554201	Dues and Memberships	27,444	35,546	35,546	39,176
555501	Training and Education	54,238	76,530	76,530	90,000
	<b>Operating Total</b>	<b>3,353,536</b>	<b>5,386,902</b>	<b>5,445,177</b>	<b>5,025,700</b>
<b>Capital</b>					
563102	Improvements CIP	3,594,781	2,258,135	2,258,135	0
564102	Machinery and Equipment CIP	0	1,259	1,259	0
568102	Intangible Software CIP	0	3,462	3,462	0
	<b>Capital Total</b>	<b>3,594,781</b>	<b>2,262,856</b>	<b>2,262,856</b>	<b>0</b>
<b>Debt Service</b>					
571205	Principal Lease Agreements	1,456	0	0	0
571207	Principal Subscriptions	2,040	0	0	0
572205	Interest Lease Agreements	11	0	0	0
572207	Interest Subscriptions	218	0	0	0



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Account #	Account Description	FY 2025 Actual	FY 2026 Adopted	FY 2026 Amended	FY 2027 Requested
<b>Cost Center Expenditures</b>					
	<b>Debt Service Total</b>	<b>3,725</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non-Operating</b>					
599417	Reserve for Tourism Initiatives	0	3,596,985	3,538,710	3,596,985
	<b>Non-Operating Total</b>	<b>0</b>	<b>3,596,985</b>	<b>3,538,710</b>	<b>3,596,985</b>
<b>Interfund Transfers</b>					
591001	Budget Transfer to General Fund	500,000	0	0	0
	<b>Interfund Transfers Total</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Reserves</b>					
599101	Reserve for Contingencies	0	500,000	500,000	500,000
599199	Reserve for Cash Carry Forward	0	1,500,000	1,500,000	1,500,000
	<b>Reserves Total</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
	<b>Cost Center Expenditures Total</b>	<b>8,403,389</b>	<b>14,305,667</b>	<b>14,305,667</b>	<b>11,717,639</b>

DEPARTMENTAL REQUESTS