Unit Information

Unit Type: County

Year: 2015

Unit Name: Marion

Unit Dependency:

Unit Status: Active

Location Information

Name: Mr. David Ellspermann

Title: Clerk of the Circuit Court and Comptroller

Phone: (352) 671-5520

Address:

PO Box 1030
Ocala, FL 34478-1030

Contact Information

Name: Mrs. Tina Novinger

Title: Controller

Phone: (352) 671-5520

Email: Tina@marioncountyclerk.org

Address:

PO Box 1030
Ocala, FL 34478-1030

Certification

Chief Financial Officer

Name: David Ellspermann

Title: Clerk of the Circuit Court and Comptroller

Chairman/Elected Official

Name: Kathy Bryant

Title: Chairman

	Yes	No
Have You Experienced a Financial Emergency in this year?	☐	☒
If Yes, Have You Compiled With Section 218.503(2), Florida Statues?	☐	☐

AFR Details

Original AFR

AFR Status: Certified

AFR Received Date: 6/28/2016

Audit Received Date: 6/23/2016

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: $141,377,327

Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/10/2016

Auditor Name: Purvis Gray & Company CPAs

Address:
2347 SE 17th Street
Ocala, FL 34471

Revenues Report for FYE 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	44,304,120	52,455,153	833,226								97,592,499
312100 - Local Option Taxes		1,141,077									1,141,077
312300 - County Ninth-Cent Voted Fuel Tax		2,057,060									2,057,060
312410 - First Local Option Fuel Tax		9,181,258									9,181,258
312420 - Second Local Option Fuel Tax		1,849,542	4,179,358								6,028,900
315000 - Communications Service Tax (Chapter 202)	2,457,173	207,296									2,664,469
316000 - Local Business Tax (Chapter 205)	3,480	143,752									147,232
322000 - Building Permits		3,037,972									3,037,972
324110 - Impact Fees - Residential - Public Safety		1,984									1,984
324310 - Impact Fees - Residential - Transportation		27,222									27,222
325100 - Special Assessments - Capital Improvement	151,153	3,647,682	2,745,227	17,728							6,561,790
325200 - Special Assessments - Charges for Public Services		29,517,304				11,654,465					41,171,769
329000 - Other Permits, Fees & Special Assessments	2,365	108,196				6,100					116,661
331200 - Federal Grant - Public Safety	169,586	224,001									393,587
331490 - Federal Grant - Other Transportation		722,874									722,874
331500 - Federal Grant - Economic Environment	3,008,943										3,008,943
331690 - Federal Grant - Other Human Services	377,044										377,044
333000 - Federal Payments In Lieu Of Taxes	54,293	637,549									691,842
334200 - State Grant - Public Safety	59,067	72,779									131,846
334310 - State Grant - Water Supply System						1,798,407					1,798,407
334390 - State Grant - Other Physical Environment						34,590					34,590
334410 - State Grant - Airport Development		602,534									602,534
334490 - State Grant - Other Transportation		3,733,369									3,733,369
334700 - State Grant - Culture/Recreation	295,658										295,658
334820 - Article V Clerk of Court Trust Fund	268,835										268,835
335120 - State Revenue Sharing - Proceeds	8,231,502										8,231,502
335130 - State Revenue Sharing - Insurance Agents County Licenses	67,424										67,424
335140 - State Revenue Sharing - Mobile Home Licenses	175,462										175,462
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	96,732										96,732
335160 - State Revenue Sharing - Distribution of Sales and Use Taxes to Counties (Section 212.20, F.S.)	446,500										446,500
335170 - State Revenue Sharing - Cardroom Tax	43,612										43,612
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	18,066,727		1,427,736								19,494,463
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		85,512									85,512
335490 - State Revenue Sharing - Other Transportation		6,331,923									6,331,923
335500 - State Revenue Sharing - Economic Environment		896,802									896,802
335690 - State Revenue Sharing - Other Human Services	5,588										5,588
335700 - State Revenue Sharing - Culture/Recreation	14,443										14,443
337100 - Local Government Unit Grant - General Government		9,296									9,296
337200 - Local Government Unit Grant - Public Safety	241,811	2,079,806									2,321,617
337300 - Local Government Unit Grant - Physical Environment	3,460	229,620				86,597					319,677
337400 - Local Government Unit Grant - Transportation		763,404									763,404
337700 - Local Government Unit Grant - Culture/Recreation	32,184										32,184
341100 - Service Charge - Recording Fees	1,144,480	670,390									1,814,870
341160 - County Portion ($2) of $4 Additional Service Charge	375,450	146,805									522,255

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
341200 - Internal Service Fund Fees and Charges							28,811,113				28,811,113
341510 - Fees remitted to County from Tax Collector	4,841,552										4,841,552
341530 - Fees remitted to County from Clerk of Circuit Court	276										276
341550 - Fees remitted to County from Supervisor of Elections	52,032										52,032
341560 - Fees remitted to County from Property Appraiser	820,437										820,437
341900 - Other General Government Charges and Fees	958,140	59,997									1,018,137
342100 - Service Charge - Law Enforcement Services		533,800									533,800
342200 - Service Charge - Fire Protection		3,003									3,003
342300 - Service Charge - Housing for Prisoners	951,320										951,320
342400 - Service Charge - Emergency Management Service Fees/Charges		1,483,509									1,483,509
342500 - Service Charge - Protective Inspection Fees		2,145									2,145
342600 - Service Charge - Ambulance Fees	15,958,580										15,958,580
342900 - Service Charge - Other Public Safety Charges and Fees	248,235	483,672									731,907
343300 - Service Charge - Water Utility						11,526,454					11,526,454
343400 - Service Charge - Garbage/Solid Waste						2,426,887					2,426,887
343500 - Service Charge - Sewer/Wastewater Utility						14,542,295					14,542,295
343600 - Service Charge - Water/Sewer Combination Utility						7,301					7,301
343900 - Service Charge - Other Physical Environment Charges		7,910									7,910
344100 - Service Charge - Airports		576,588									576,588
344900 - Service Charge - Other Transportation Charges		138,814									138,814
345100 - Service Charge - Housing	7,730									13,610	21,340
346400 - Service Charge - Animal Control and Shelter Fees	784,220										784,220
347100 - Service Charge - Libraries	8,321										8,321
347200 - Service Charge - Parks and Recreation	24,696	1,288,452									1,313,148
347500 - Service Charge - Special Recreation Facilities	193,600			89,376							282,976
348110 - County Court Criminal - Filing Fees	9,380										9,380
348120 - County Court Criminal - Service Charges	92,413										92,413
348130 - County Court Criminal - Court Costs	263,198										263,198
348220 - Circuit Court Criminal - Service Charges	110,753										110,753
348230 - Circuit Court Criminal - Court Costs	439,540										439,540
348310 - County Court Civil - Filing Fees	993,951										993,951
348320 - County Court Civil - Service Charges	24,857										24,857
348410 - Circuit Court Civil - Filing Fees	838,417										838,417
348420 - Circuit Court Civil - Service Charges	589,535										589,535
348480 - Circuit Court Civil - Fees and Service Charges	48,586										48,586
348510 - Traffic Court - Filing Fees	400										400
348520 - Traffic Court - Service Charges	236,097										236,097
348530 - Traffic Court - Court Costs	688,880										688,880
348620 - Juvenile Court - Service Charges	2,645										2,645
348710 - Probate Court - Filing Fees	326,587										326,587
348720 - Probate Court - Service Charges	39,198										39,198
348921 - Court Innovations/Local Requirements		96,607									96,607
348922 - Legal Aid		96,607									96,607
348923 - Law Library		96,607									96,607
348924 - Juvenile Alternative Programs		96,607									96,607
348930 - State Court Facility Surcharge ($30)	787,031										787,031
348932 - Domestic Violence Surcharge	45,512										45,512
348933 - Animal Control Surcharge	2,275										2,275

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
348990 - Other Court Collections Transferred to BOCC	337,666	287,342									625,008
349000 - Other Charges for Services		53,282									53,282
351100 - Judgments and Fines - As Decided by County Court Criminal	780,579										780,579
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	592,716										592,716
351500 - Judgments and Fines - As Decided by Traffic Court	427,418										427,418
351700 - Intergovernmental Radio Communication Program		106,838									106,838
351800 - 10% of Fines to Public Records Modernization Trust Fund		390,427									390,427
352000 - Fines - Library	92,446										92,446
354000 - Fines - Local Ordinance Violation	115,561										115,561
358200 - Sale of Contraband Property Seized by Law Enforcement		203,724									203,724
359000 - Other Judgments, Fines and Forfeits		444,860									444,860
361100 - Interest	448,798	594,863	4,951	239,989		717,706	187,729			942	2,194,978
361300 - Net Increase (Decrease) in Fair Value of Investments	-30,670	4,057		-4,362		-343	-84				-31,402
362000 - Rents and Royalties	149,579	69,986				233,635					453,200
364000 - Disposition of Fixed Assets	260,480	149,484				322,673	233,803				966,440
365000 - Sale of Surplus Materials and Scrap	2,752	14,322									17,074
366000 - Contributions and Donations from Private Sources	50,225	26,950									77,175
369300 - Settlements	17,708	9,272									26,980
369900 - Other Miscellaneous Revenues	3,567,515	578,478				3,102,476	1,584,747				8,833,216
381000 - Inter-Fund Group Transfers In	43,900,378	2,702,863	112,654	103,788							46,819,683
383000 - Installment Purchases & Capital Lease Proceeds	362,804										362,804
Grand Total	161,561,441	131,183,228	9,303,152	446,519		46,459,243	30,817,308			14,552	379,785,443

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	711,642										711,642
511.30 - Legislative - Operating Expenses	1,439,460										1,439,460
511.80 - Legislative - Grants and Aids	483,050										483,050
512.10 - Executive - Personnel Services	1,075,267										1,075,267
512.30 - Executive - Operating Expenses	86,370										86,370
512.60 - Executive - Capital Outlay	2,698										2,698
513.10 - Financial and Administrative - Personnel Services	4,316,763										4,316,763
513.30 - Financial and Administrative - Operating Expenses	785,794	341									786,135
513.60 - Financial and Administrative - Capital Outlay	42,388										42,388
514.10 - Legal Counsel - Personnel Services	683,717										683,717
514.30 - Legal Counsel - Operating Expenses	34,575										34,575
515.10 - Comprehensive Planning - Personnel Services	1,079,538										1,079,538
515.30 - Comprehensive Planning - Operating Expenses	80,844										80,844
515.60 - Comprehensive Planning - Capital Outlay	2,648										2,648
515.80 - Comprehensive Planning - Grants and Aids	72,516										72,516
516.10 - Non-Court Information Systems - Personnel Services	1,703,976										1,703,976

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
516.30 - Non-Court Information Systems - Operating Expenses	1,087,019										1,087,019
516.60 - Non-Court Information Systems - Capital Outlay	484,573										484,573
516.70 - Non-Court Information Systems - Debt Service	139,458										139,458
517.70 - Debt Service Payments - Debt Service			11,363,486								11,363,486
519.10 - Other General Government - Personnel Services	14,922,270	415,592					27,535,718				42,873,580
519.30 - Other General Government - Operating Expenses	2,543,848	464,825		2,100			2,784,677				5,795,450
519.60 - Other General Government - Capital Outlay	1,241,967	54,662		508,889							1,805,518
521.10 - Law Enforcement - Personnel Services	30,196,310										30,196,310
521.30 - Law Enforcement - Operating Expenses	6,090,988	1,701,798									7,792,786
521.60 - Law Enforcement - Capital Outlay	1,833,578										1,833,578
522.10 - Fire Control - Personnel Services		26,959,238									26,959,238
522.30 - Fire Control - Operating Expenses		5,194,626									5,194,626
522.60 - Fire Control - Capital Outlay		1,484,577									1,484,577
522.80 - Fire Control - Grants and Aids	43,746										43,746
523.10 - Detention/Corrections - Personnel Services	18,686,381										18,686,381
523.30 - Detention/Corrections - Operating Expenses	10,755,415										10,755,415
523.60 - Detention/Corrections - Capital Outlay	631,421										631,421
524.10 - Protective Inspections - Personnel Services	637,782	1,662,043									2,299,825
524.30 - Protective Inspections - Operating Expenses	242,171	630,555									872,726
524.60 - Protective Inspections - Capital Outlay	113,265	104,368									217,633
525.10 - Emergency and Disaster Relief - Personnel Services	367,216	529,923									897,139
525.30 - Emergency and Disaster Relief - Operating Expenses	206,775	848,885									1,055,660
525.60 - Emergency and Disaster Relief - Capital Outlay	66,066	899,613									965,679
526.10 - Ambulance and Rescue Services - Personnel Services	13,179,502										13,179,502
526.30 - Ambulance and Rescue Services - Operating Expenses	2,334,329										2,334,329
526.60 - Ambulance and Rescue Services - Capital Outlay	86,379	51,248									137,627
527.30 - Medical Examiners - Operating Expenses		2,950,195									2,950,195
527.60 - Medical Examiners - Capital Outlay		89,457									89,457
529.10 - Other Public Safety - Personnel Services	5,122,334										5,122,334
529.30 - Other Public Safety - Operating Expenses	2,055,190										2,055,190
529.60 - Other Public Safety - Capital Outlay	292,773										292,773
533.10 - Water Utility Services - Personnel Services						2,272,550					2,272,550
533.30 - Water Utility Services - Operating Expenses						1,748,598					1,748,598
534.10 - Garbage/Solid Waste - Personnel Services						2,752,107					2,752,107
534.30 - Garbage/Solid Waste - Operating Expenses						6,341,310					6,341,310
535.10 - Sewer/Wastewater Services - Personnel Services						1,065,032					1,065,032
535.30 - Sewer/Wastewater Services - Operating Expenses						1,947,800					1,947,800
536.10 - Water/Sewer Services - Personnel Services						1,212,119					1,212,119
536.30 - Water/Sewer Services - Operating Expenses						12,288,077					12,288,077
536.70 - Water/Sewer Services - Debt Service						3,425,243					3,425,243
537.10 - Conservation/Resource Management - Personnel Services	757,772										757,772
537.30 - Conservation/Resource Management - Operating Expenses	333,499										333,499
537.60 - Conservation/Resource Management - Capital Outlay	51,571										51,571
537.80 - Conservation/Resource Management - Grants and Aids	14,200										14,200
538.10 - Flood Control/Stormwater Control - Personnel Services		685,760									685,760
538.30 - Flood Control/Stormwater Control - Operating Expenses		1,411,095									1,411,095
538.60 - Flood Control/Stormwater Control - Capital Outlay		1,611,331									1,611,331
541.10 - Road/Street Facilities - Personnel Services	131,876	6,836,380									6,968,256

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
541.30 - Road/Street Facilities - Operating Expenses	8,178	5,339,083		23,967							5,371,228
541.60 - Road/Street Facilities - Capital Outlay	1,674	11,053,227		7,743,467							18,798,368
541.80 - Road/Street Facilities - Grants and Aids		979,227									979,227
542.10 - Airports - Personnel Services		143,002									143,002
542.30 - Airports - Operating Expenses		461,725									461,725
542.60 - Airports - Capital Outlay		873,779									873,779
544.80 - Mass Transit - Grants and Aids	800,735	239,857									1,040,592
552.10 - Industry Development - Personnel Services		302,034									302,034
552.30 - Industry Development - Operating Expenses	380,000	960,973									1,340,973
552.80 - Industry Development - Grants and Aids	424,925	25,088									450,013
553.10 - Veterans Services - Personnel Services	365,195										365,195
553.30 - Veterans Services - Operating Expenses	34,850										34,850
553.60 - Veterans Services - Capital Outlay	5,305										5,305
553.80 - Veterans Services - Grants and Aids	19,996										19,996
554.10 - Housing and Urban Development - Personnel Services	113,311	34,926									148,237
554.30 - Housing and Urban Development - Operating Expenses	3,669	4,515								6,051	14,235
554.80 - Housing and Urban Development - Grants and Aids	299,720	916,169									1,215,889
562.10 - Health - Personnel Services	2,344,335										2,344,335
562.30 - Health - Operating Expenses	928,006										928,006
562.60 - Health - Capital Outlay	341,693										341,693
562.80 - Health - Grants and Aids	380,000	1,669,998									2,049,998
563.80 - Mental Health - Grants and Aids	1,183,400										1,183,400
564.10 - Public Assistance - Personnel Services	337,344										337,344
564.30 - Public Assistance - Operating Expenses	5,041,048										5,041,048
564.80 - Public Assistance - Grants and Aids	2,365,343	96,789									2,462,132
569.80 - Other Human Services - Grants and Aids	204,435										204,435
571.10 - Libraries - Personnel Services	4,384,299										4,384,299
571.30 - Libraries - Operating Expenses	791,871										791,871
571.60 - Libraries - Capital Outlay	450,716										450,716
572.10 - Parks/Recreation - Personnel Services	2,405,526	202,178									2,607,704
572.30 - Parks/Recreation - Operating Expenses	1,251,248	287,878									1,539,126
572.60 - Parks/Recreation - Capital Outlay	201,089	581,104		118,095							900,288
572.70 - Parks/Recreation - Debt Service				3,000							3,000
572.80 - Parks/Recreation - Grants and Aids	7,500										7,500
573.30 - Cultural Services - Operating Expenses	758										758
575.10 - Special Facilities - Personnel Services		269,659									269,659
575.30 - Special Facilities - Operating Expenses		209,565									209,565
575.60 - Special Facilities - Capital Outlay		1,170									1,170
581.90 - Interfund Transfers Out - Other Uses	2,100,223	43,574,354		112,654		1,032,452					46,819,683
601.10 - Court Administration - Personnel Services	239,963										239,963
601.30 - Court Administration - Operating Expenses	35,315										35,315
601.60 - Court Administration - Capital Outlay	28,449										28,449
602.30 - State Attorney Administration - Operating Expenses		179,929									179,929
602.60 - State Attorney Administration - Capital Outlay		65,258									65,258
602.80 - State Attorney Administration - Grants and Aids		334,397									334,397
603.10 - Public Defender Administration - Personnel Services	187,797										187,797
603.30 - Public Defender Administration - Operating Expenses	120,407										120,407
604.10 - Clerk of Court Administration - Personnel Services	767,587	82,537									850,124
604.30 - Clerk of Court Administration - Operating Expenses	50,076	338,729									388,805

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
604.60 - Clerk of Court Administration - Capital Outlay		101,404									101,404
604.80 - Clerk of Court Administration - Grants and Aids	460,933										460,933
605.30 - Judicial Support - Operating Expenses	135,081										135,081
605.60 - Judicial Support - Capital Outlay	97,646										97,646
606.10 - Trial Court Law Clerks/Legal Support - Personnel Services		110,941									110,941
606.30 - Trial Court Law Clerks/Legal Support - Operating Expenses	281	730									1,011
606.60 - Trial Court Law Clerks/Legal Support - Capital Outlay	3,674										3,674
607.10 - Appeals - Personnel Services	146,531										146,531
607.30 - Appeals - Operating Expenses	14,974	2,352									17,326
608.10 - Jury Management - Personnel Services	99,362										99,362
608.30 - Jury Management - Operating Expenses	124,768	9,502									134,270
614.10 - Clerk of Court - Personnel Services	1,032,619										1,032,619
614.30 - Clerk of Court - Operating Expenses	28,534	37,180									65,714
618.30 - Witness Coordination/Management - Operating Expenses	10,565										10,565
622.10 - Drug Court - Personnel Services	88,900										88,900
622.30 - Drug Court - Operating Expenses	60,872										60,872
623.10 - Pre-Trial Release - Personnel Services	83,602										83,602
623.30 - Pre-Trial Release - Operating Expenses	82										82
623.80 - Pre-Trial Release - Grants and Aids	175,680										175,680
634.10 - Clerk of Court - Personnel Services	513,909										513,909
634.30 - Clerk of Court - Operating Expenses	11,990	14,145									26,135
649.10 - Other Circuit Court-Civil Costs - Personnel Services	59,531										59,531
654.10 - Clerk of Court - Personnel Services	755,044										755,044
654.30 - Clerk of Court - Operating Expenses	44,661	21,295									65,956
662.30 - Alternative Dispute Resolutions - Operating Expenses	2,350										2,350
664.30 - Domestic Violence Court - Operating Expenses	17	2,848									2,865
674.10 - Clerk of Court - Personnel Services	260,017										260,017
674.30 - Clerk of Court - Operating Expenses	9,632	15,304									24,936
682.10 - Alternative Dispute Resolutions - Personnel Services	163,710										163,710
682.30 - Alternative Dispute Resolutions - Operating Expenses	5,261										5,261
684.10 - Juvenile Drug Court - Personnel Services		42,049									42,049
684.30 - Juvenile Drug Court - Operating Expenses	18,631										18,631
685.30 - Guardian ad Litem - Operating Expenses	14,353										14,353
694.10 - Clerk of Court - Personnel Services	329,489										329,489
694.30 - Clerk of Court - Operating Expenses	5,814	10,985									16,799
711.30 - Courthouse Security - Operating Expenses	641,638										641,638
712.60 - Courthouse Facilities - Capital Outlay	103,044										103,044
713.10 - Information Systems - Personnel Services		222,952									222,952
714.80 - Public Law Library - Grants and Aids	78,703	96,789									175,492
724.10 - Clerk of Court - Personnel Services	875,745										875,745
724.30 - Clerk of Court - Operating Expenses	27,106	28,707									55,813
732.30 - Community Service Programs - Operating Expenses		15,657									15,657
732.80 - Community Service Programs - Grants and Aids		32,310									32,310
739.10 - Other County Court-Criminal Costs - Personnel Services	160,711										160,711
739.30 - Other County Court-Criminal Costs - Operating Expenses	46,144										46,144
744.10 - Clerk of Court - Personnel Services	371,374										371,374
744.30 - Clerk of Court - Operating Expenses	14,733	14,718									29,451
752.30 - Alternative Dispute Resolutions - Operating Expenses	3,829										3,829

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
764.10 - Clerk of Court - Personnel Services	379,510										379,510
764.30 - Clerk of Court - Operating Expenses	11,253	16,045									27,298
769.30 - Other County Court-Traffic Costs - Operating Expenses	1,363										1,363
Grand Total	163,330,572	124,609,575	11,363,486	8,512,172		34,085,288	30,320,395			6,051	372,227,539

Data Element Worksheet Report for FYE: 2015, Marion

Affiliates Report for FYE 2015

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Dunnellon Airport Authority	Blended in Primary Report	$0	$0	$0
Special District - Marion County Community Redevelopment Agency	Blended in Primary Report	$0	$0	$0
Special District - Marion County Hospital District	Independently Reported	$10,193,103	($1,721,374)	$43,750
Special District - Marion County Housing Finance Authority	Discretely Reported	$14,552	$6,051	$0
Special District - Marion County Industrial Development Authority	Independently Reported	$0	$0	$0
Special District - Marion County Utility Authority	Independently Reported	$0	$0	$0