

MARION COUNTY BOARD OF COUNTY COMMISSIONERS

ADMINISTRATIVE BUDGET TRANSFER REPORT

07/03/2025 to 07/24/2025

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

Pursuant to Florida Statute 129.06, Execution and Amendment of Budget, the County Budget Officer has executed the following Budget Transfers as authorized by the Marion County Board of County Commissioners, Commission Policy 19-01. The Budget Transfers adhere to the following conditions:

- A. The budget transfer does not change the total expenditure appropriations of a Cost Center; and
- B. The transfer adheres to the following account restrictions:
 - i. The transfer occurs between personnel expenditure accounts (line item account codes 510000 through 529999); or
 - ii. The transfer occurs between operating expenditure accounts (line item account codes 530000 through 559999); and
- C. The transfer per line item account is \$10,000 or less; and
- D. The transfer is approved by the County Administrator; and
- E. The transfer is reviewed and approved by the County Budget Officer.

General Fund

Public Relations

Journal Number # 2025-10-85 Date Executed: 07/17/2025

Funds are needed from Printing and Binding to Office Supplies. The office supplies are needed for daily operation in Public Relations. This is a one time request.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 106	- 547101	Printing and Binding	\$300
To	0010	- 106	- 551101	Office Supplies	\$300

Human Resources

Journal Number # 2025-10-81 Date Executed: 07/09/2025

Human Resources is requesting a one-time transfer of funds from the Training & Education Program account to the Employee Service Awards account. This request is being made to cover the final service award order for the current fiscal year.

Due to the discontinuation of several items by our service award supplier, we were required to select alternative products. Unfortunately, these alternatives were more costly than the original items, resulting in a budget shortfall in the Employee Service Awards account.

We have identified funds to use for this transfer from the Training & Education Program, as both accounts are intended to support and recognize our employees. Current funding levels in the Training & Education Program are sufficient to meet the needs of employees currently enrolled in school or participating in the tuition reimbursement program.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 170	- 555520	Training and Education Program	\$920
To	0010	- 170	- 552113	Employee Service Awards	\$920

Human Resources

Journal Number # 2025-10-1947 *Date Executed:* 07/23/2025

Human Resources is requesting a one-time transfer from Training Materials and Supplies to Training and Education. The reason these funds are needed is to attend a career fair which will be an opportunity for a different demographic of careers in Marion County. These funds are available in Training Materials and Supplies due to using slightly less of the funds at the same point in time as last year.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 170	- 555301	Training Materials and Supplies	\$50
To	0010	- 170	- 555501	Training and Education	\$50

Fleet Management

Journal Number # 2025-10-1627 *Date Executed:* 07/18/2025

Fleet is requesting funds to be moved from Operating Supplies to Communications Services due to a projected end of FY deficit. This is due to additional fuel monitoring sensors added to different fuel sites throughout Marion County.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 178	- 552108	Operating Supplies	\$2,500
To	0010	- 178	- 541101	Communications Services	\$2,500

Planning and Zoning

Journal Number # 2025-10-90 *Date Executed:* 07/14/2025

This one-time transfer is needed to cover additional costs of the Special Detail Sheriff Deputy for the Planning & Zoning meetings and the Resource Government Services personnel. The funds are needed due to extended meeting times and additional resource personnel. Funding for this request is available in the Printing and Binding to be placed in Contract Services - Other Misc. and Staff Leasing Services.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 320	- 547101	Printing and Binding	\$5,050
To	0010	- 320	- 534115	Contract Serv Staff Leasing	\$4,250
To	0010	- 320	- 534101	Contract Serv Other Misc	\$800

Community Services

Journal Number # 2025-10-731 *Date Executed:* 07/14/2025

Community Services requests a one-time transfer of \$3,000.00 from Rental & Leases - Equipment to Travel & Per Diem. Additional funds are necessary for staff to attend conferences. This is a one time transfer.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 340	- 544101	Rentals and Leases Equipment	\$3,000
To	0010	- 340	- 540101	Travel and Per Diem	\$3,000

Community Services

Journal Number # 2025-10-735 *Date Executed:* 07/14/2025

Community Services requests a one-time transfer of \$510.00 from Postage & Freight to Promotional Activities \$250 and Operating Supplies \$260.00. Additional funds are necessary for department events.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 340	- 542201	Postage and Freight	\$510
To	0010	- 340	- 552108	Operating Supplies	\$260
To	0010	- 340	- 548101	Promotional Activities	\$250

Community Services*Journal Number #* 2025-10-788 *Date Executed:* 07/14/2025

Additional funds are necessary for department computer updates. Community Services requests a one-time transfer of \$7,350.00 to Operating Supplies - Computer Hardware from following cost centers:

\$4,500.00 from Advertising & Legal

\$850.00 from Communications

\$1,000.00 from Contractual Services

\$1,000.00 from Postage & Freight

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 340	- 542201	Postage and Freight	\$1,000
From	0010	- 340	- 534101	Contract Serv Other Misc	\$1,000
From	0010	- 340	- 549201	Advertising Legal	\$4,500
From	0010	- 340	- 541101	Communications Services	\$850
To	0010	- 340	- 552116	Operating Supplies Computer Hardware	\$7,350

Parks and Recreation*Journal Number #* 2025-10-1395 *Date Executed:* 07/18/2025

Marion County Parks & Recreation needs to transfer funds into Rentals and Leases Land. The Department received the annual invoice from the Florida Department of Environmental Protection (FDEP) pertaining to the submerged land leases for KP Hole Park and Hope Boat Ramp properties. Upon reviewing the invoice, an unforeseen increase to the fees from FDEP for these land leases was identified. The funds are available in Repair and Maintenance Equipment due to a reduction of annual equipment repair expense for the Department.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 360	- 546301	Repairs and Maint Equipment	\$300
To	0010	- 360	- 544301	Rentals and Leases Land	\$300

Bellevue Sportsplex*Journal Number #* 2025-10-1624 *Date Executed:* 07/18/2025

Marion County Parks & Recreation needs to transfer funds into Rentals and Leases Equipment. Recent field improvements made at the Bellevue Sportsplex necessitated that staff rent equipment for maintenance purposes. Unfortunately, the equipment was returned late, leading to an unexpected additional expense for the rental. As this unplanned cost was not included in the budget, there are insufficient funds in the expense line. Funds are available from Repair and Maintenance Equipment due to a reduction of annual equipment repair expense for the Department.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 363	- 546301	Repairs and Maint Equipment	\$100
To	0010	- 363	- 544101	Rentals and Leases Equipment	\$100

Fine and Forfeiture Fund**State Attorney Technology***Journal Number #* 2025-10-682 *Date Executed:* 07/09/2025

The State Attorney's Office (SA05) is projected to have insufficient funds to cover an upcoming invoice for emergency support services related to a recent system failure. Sufficient funds are available in the Repair and Maintenance – Computer Equipment account and can be transferred to Contract Services – Other – Miscellaneous to address this shortfall.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1010	- 206	- 546312	Repairs and Maint Computer Equipment	\$500
To	1010	- 206	- 534101	Contract Serv Other Misc	\$500

County Transportation Maintenance Fund

Transportation

Journal Number # 2025-10-1088 *Date Executed:* 07/17/2025

Additional funding is needed in Repairs & Maintenance - Equipment to allow for spending through the end of the FY. \$5,000 will be transferred from Training & Education. This account is sufficiently funded for the remainder of the FY.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1020	- 400	- 555501	Training and Education	\$5,000
To	1020	- 400	- 546301	Repairs and Maint Equipment	\$5,000

Tourist Development Tax

Visitors and Convention Bureau

Journal Number # 2025-10-495 *Date Executed:* 07/10/2025

Tourism Development requests a transfer \$945 from the Promotional Activities account to Rentals and Leases – Buildings. This one-time transfer will cover storage costs for the off-site unit used to house promotional materials that support the promotion of Ocala/Marion County.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1074	- 155	- 548101	Promotional Activities	\$945
To	1074	- 155	- 544401	Rentals and Leases Buildings	\$945

Parks and Recreation Fees Fund

Parks and Recreation Fees

Journal Number # 2025-10-100 *Date Executed:* 07/10/2025

The Parks & Recreation Department needs to transfer funds into Other Current Charges - Miscellaneous for the service fee from ExpertPay. The funds are available from Repairs and Maintenance Computer Equipment due to savings realized in the current fiscal year.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1081	- 362	- 546312	Repairs and Maint Computer Equipment	\$20
To	1081	- 362	- 549990	Other Current Charges Misc Expenses	\$20

Silver Springs Shores Special Tax District

Silver Springs Shores

Journal Number # 2025-10-1597 *Date Executed:* 07/18/2025

The Silver Springs Shores Community Center is seeking fund transfers for unforeseen expenses and budget adjustments.

We request a transfer of \$5,000 to Operating Supplies due to higher than expected costs for events, Additionally, we are seeking \$1,200 to Operating Supplies-Youth Center due to rising costs and increased expenses for camps, events and youth programming. This will allow us to maintain service levels and ensure to continue quality services for the remaining budget year. To accommodate these adjustments, we have identified available funds in the Computer Software and Repairs and Maintenance Pools Funding account, which can be utilized for this one-time transfer.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1320	- 520	- 552106	Computer Software	\$1,200
From	1320	- 520	- 546121	Repairs and Maint Pools Community Center	\$5,000
To	1320	- 520	- 552108	Operating Supplies	\$5,000
To	1320	- 520	- 552111	Operating Supplies Programs Youth Center	\$1,200

Marion County Utility Fund

Utilities Water System*Journal Number #* 2025-10-984*Date Executed:* 07/17/2025

Marion County Utilities (MCU) began budgeting postage to the individual organizations in FY2025.

However, in the water organization, there are more funds needed to complete the fiscal year. Because many courses for training were done remotely, there are additional funds available in Travel and Per Diem. This request is to move funds from Travel and Per Diem to Postage and Freight. This is a one time request.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4520	- 442	- 540101	Travel and Per Diem	\$100
To	4520	- 442	- 542201	Postage and Freight	\$100