

# MARION COUNTY BOARD OF COUNTY COMMISSIONERS

## ADMINISTRATIVE BUDGET TRANSFER REPORT

02/21/2026 to 03/05/2026

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.

<b>General Fund</b>
---------------------

**Legislative**

*Journal Number #* 2026-6-113                      *Date Executed:* 03/02/2026  
 Colesco Partners LLC - Parcel 30900-000-00 is reverting back to County ownership. There's \$5,296.90 in tax certificates held by third parties. The balance of the \$10,163.76 in the "February tax payoff" – or \$4,866.86 – are tax certificates held by the County, which have not been sold to third-parties. The \$5,296.90 currently held by third-parties increases to \$5,349.45 on March 1st if not paid off before then.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 100	- 531109	Professional Services	\$5,000
To	0010	- 100	- 549114	Other Current Charges Tax Deed App	\$5,000

**County Administrator**

*Journal Number #* 2026-5-1688                      *Date Executed:* 02/24/2026  
 The transfer is to cover the ChatGPT licenses that Admin uses through-out the year. The money will be used to cover the \$30 monthly invoice.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 105	- 552108	Operating Supplies	\$400
To	0010	- 105	- 552106	Computer Software	\$400

**Public Relations**

*Journal Number #* 2026-5-2152                      *Date Executed:* 02/24/2026  
 The transfer is to cover travel from Ocala, FL to Tallahassee, FL. PR team members went up to participate in Marion at the Capital. This transfer is needed to cover some of those expenses.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 106	- 547101	Printing and Binding	\$410
To	0010	- 106	- 540101	Travel and Per Diem	\$410

**Public Relations**

*Journal Number #* 2026-6-321                      *Date Executed:* 03/04/2026

The transfer is to cover Survey Monkey Software. This software is used for sending out surveys after events/classes. We use this software to get feedback regarding the county.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 106	- 547101	Printing and Binding	\$706
To	0010	- 106	- 552106	Computer Software	\$706

**Circuit Court Judges**

*Journal Number #* 2026-5-1994                      *Date Executed:* 02/23/2026

Funding was budgeted for replacement judicial furniture was but due to increasing costs and new judicial positions, additional funding is needed. Funding is available under Office Supplies, promotional items and printing, which currently has sufficient available balance. These funds have not yet been spent and can be reallocated to cover the budget difference without impacting operations.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 213	- 547101	Printing and Binding	\$500
From	0010	- 213	- 551101	Office Supplies	\$2,000
From	0010	- 213	- 548101	Promotional Activities	\$300
To	0010	- 213	- 552108	Operating Supplies	\$2,800

**Public Safety Communications**

*Journal Number #* 2026-6-73                      *Date Executed:* 03/04/2026

The current Travel and Per Diem appropriation is insufficient due to rising travel costs and increased participation in essential training, certification programs, regional coordination meetings, and public safety conferences that were not fully anticipated during the original budget development process. As a 911 Communications Center, ongoing training and professional development are critical for maintaining required certifications, meeting state and federal compliance standards, implementing updated emergency communications technologies, and supporting interagency coordination.

The transfer will be funded through the reallocation of existing appropriations within the department's Utility Services (electric, water, sewer) budget. Funds have been identified in non personnel line items where projected expenditures are lower than originally expected. This adjustment aligns available resources with operational needs and does not increase the department's total budget. This is anticipated to be a non recurring need, and future budget submissions will include more comprehensive projections for travel related expenses to better match operational and professional development requirements.

This Budget Transfer is administrative in nature and does not change the total approved budget, staffing levels, or scope of services. Ensuring adequate travel funding supports compliance, operational readiness, and professional standards for emergency communications personnel. Participation in required trainings and conferences directly supports service delivery, public safety outcomes, and adherence to regulatory requirements.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 311	- 543101	Utility Services Elc Wtr Swr	\$4,000
To	0010	- 311	- 540101	Travel and Per Diem	\$4,000

**Code Enforcement**

Journal Number # 2026-6-114 Date Executed: 03/04/2026

IT did not process our bulk order request in October 2025, when the quote for our replacement laptops was much lower. Funds are available in Advertising Legal due to a new process from the legal department placing legal notification on the county's web site instead of placing legal ads with Ocala Star Banner/Local IQ.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 317	- 549201	Advertising Legal	\$1,000
To	0010	- 317	- 552116	Operating Supplies Computer Hardware	\$1,000

**Veterans Service Office**

Journal Number # 2026-6-271 Date Executed: 03/04/2026

Conference registration fees for mandatory Veterans Services Officer training have increased causing a shortfall in Training & Education. Funding for this request is available in Utilities Services.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 378	- 543101	Utility Services Elc Wtr Swr	\$1,500
To	0010	- 378	- 555501	Training and Education	\$1,500

<b>General Fund Grants</b>
----------------------------

**Community Develop Block Grant**

Journal Number # 2026-5-1953 Date Executed: 02/23/2026

Community Services uses project tracking through payroll to recapture Administrative costs for Grants. Worker's Compensation is not tracked through payroll. As manually adjusting the expenditures is time consuming for the Department and Finance, it was agreed by all parties that removing Worker's Compensation from the grant funded Departments would be more efficient. A series of Administrative Transfers will be processed to correct the Budgets in all of the Departments affected. The total dollars to be re-allocated is \$1,155 and will be sourced from existing Budgets.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0016	- 341	- 524101	Workers Compensation	\$367
To	0016	- 341	- 521101	FICA Taxes	\$28
To	0016	- 341	- 522101	Retirement Contributions	\$51
To	0016	- 341	- 523401	Life ADD LTD	\$2
To	0016	- 341	- 512101	Regular Salaries and Wages	\$286

**Home Investment Partnership**

Journal Number # 2026-5-1956 Date Executed: 02/23/2026

Community Services uses project tracking through payroll to recapture Administrative costs for Grants. Worker's Compensation is not tracked through payroll. As manually adjusting the expenditures is time consuming for the Department and Finance, it was agreed by all parties that removing Worker's Compensation from the grant funded Departments would be more efficient. A series of Administrative Transfers will be processed to correct the Budgets in all of the Departments affected. The total dollars to be re-allocated is \$1,155 and will be sourced from existing Budgets.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0016	- 342	- 524101	Workers Compensation	\$60
To	0016	- 342	- 512101	Regular Salaries and Wages	\$47
To	0016	- 342	- 521101	FICA Taxes	\$5
To	0016	- 342	- 522101	Retirement Contributions	\$8

**Emergency Solutions Program**

Journal Number # 2026-5-1958 Date Executed: 02/23/2026

Community Services uses project tracking through payroll to recapture Administrative costs for Grants. Worker’s Compensation is not tracked through payroll. As manually adjusting the expenditures is time consuming for the Department and Finance, it was agreed by all parties that removing Worker’s Compensation from the grant funded Departments would be more efficient. A series of Administrative Transfers will be processed to correct the Budgets in all of the Departments affected. The total dollars to be re-allocated is \$1,155 and will be sourced from existing Budgets.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0016	- 345	- 524101	Workers Compensation	\$18
To	0016	- 345	- 512101	Regular Salaries and Wages	\$14
To	0016	- 345	- 521101	FICA Taxes	\$1
To	0016	- 345	- 522101	Retirement Contributions	\$3

**Continuum of Care Program**

Journal Number # 2026-5-1962 Date Executed: 02/23/2026

Community Services uses project tracking through payroll to recapture Administrative costs for Grants. Worker’s Compensation is not tracked through payroll. As manually adjusting the expenditures is time consuming for the Department and Finance, it was agreed by all parties that removing Worker’s Compensation from the grant funded Departments would be more efficient. A series of Administrative Transfers will be processed to correct the Budgets in all of the Departments affected. The total dollars to be re-allocated is \$1,155 and will be sourced from existing Budgets.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0016	- 348	- 524101	Workers Compensation	\$115
To	0016	- 348	- 522101	Retirement Contributions	\$16
To	0016	- 348	- 523401	Life ADD LTD	\$1
To	0016	- 348	- 521101	FICA Taxes	\$9
To	0016	- 348	- 512101	Regular Salaries and Wages	\$89

**Continuum of Care Program FL**

Journal Number # 2026-5-1964 Date Executed: 02/23/2026

Community Services uses project tracking through payroll to recapture Administrative costs for Grants. Worker’s Compensation is not tracked through payroll. As manually adjusting the expenditures is time consuming for the Department and Finance, it was agreed by all parties that removing Worker’s Compensation from the grant funded Departments would be more efficient. A series of Administrative Transfers will be processed to correct the Budgets in all of the Departments affected. The total dollars to be re-allocated is \$1,155 and will be sourced from existing Budgets.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0016	- 349	- 524101	Workers Compensation	\$141
To	0016	- 349	- 523401	Life ADD LTD	\$1
To	0016	- 349	- 512101	Regular Salaries and Wages	\$109
To	0016	- 349	- 521101	FICA Taxes	\$11
To	0016	- 349	- 522101	Retirement Contributions	\$20

**Local Housing Assistance Trust Fund**

**State Housing Initiative Partnership Act**

*Journal Number #* 2026-5-1965      *Date Executed:* 02/23/2026

Community Services uses project tracking through payroll to recapture Administrative costs for Grants. Worker’s Compensation is not tracked through payroll. As manually adjusting the expenditures is time consuming for the Department and Finance, it was agreed by all parties that removing Worker’s Compensation from the grant funded Departments would be more efficient. A series of Administrative Transfers will be processed to correct the Budgets in all of the Departments affected. The total dollars to be re-allocated is \$1,155 and will be sourced from existing Budgets.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1151	- 350	- 524101	Workers Compensation	\$328
To	1151	- 350	- 521101	FICA Taxes	\$25
To	1151	- 350	- 522101	Retirement Contributions	\$46
To	1151	- 350	- 523401	Life ADD LTD	\$2
To	1151	- 350	- 512101	Regular Salaries and Wages	\$255

**American Recue Plan - HOME**

**Home Investment Partnership**

*Journal Number #* 2026-5-1966      *Date Executed:* 02/23/2026

Community Services uses project tracking through payroll to recapture Administrative costs for Grants. Worker’s Compensation is not tracked through payroll. As manually adjusting the expenditures is time consuming for the Department and Finance, it was agreed by all parties that removing Worker’s Compensation from the grant funded Departments would be more efficient. A series of Administrative Transfers will be processed to correct the Budgets in all of the Departments affected. The total dollars to be re-allocated is \$1,155 and will be sourced from existing Budgets.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1162	- 342	- 524101	Workers Compensation	\$126
To	1162	- 342	- 523401	Life ADD LTD	\$1
To	1162	- 342	- 512101	Regular Salaries and Wages	\$97
To	1162	- 342	- 522101	Retirement Contributions	\$18
To	1162	- 342	- 521101	FICA Taxes	\$10

**Rainbow Lakes Estates MSD**

**Rainbow Lakes Estates General Government**

*Journal Number #* 2026-5-2144      *Date Executed:* 02/23/2026

Rainbow Lakes Estates Municipal Services District has entered into a contract with a new pest control services provider, resulting in a higher overall cost compared to the previous vendor. Because this agreement was finalized after the budget was adopted, the total expense exceeded the original estimate. To address this increase, available funds have been identified within Contract Services – Other – Miscellaneous, as expenditures for lawn services and event contractors have been lower than anticipated this year. This situation is considered a one-time occurrence.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1300	- 500	- 534101	Contract Serv Other Misc	\$1,000
To	1300	- 500	- 534126	Contract Serv Pest Control	\$1,000

**Solid Waste Disposal Fund**

**Solid Waste Disposal**

*Journal Number #* 2026-5-2337      *Date Executed:* 02/25/2026

The department is actively working to fill the Assistant Director position. We initially posted the vacancy through Marion County’s website; however, the position remains unfilled. To broaden our recruitment efforts, we would like to advertise the vacancy through various solid waste industry channels. These platforms require paid postings, and the associated costs were not anticipated or included in this year's budget.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4010	- 423	- 552101	Gasoline Oil and Lubricants	\$2,500
To	4010	- 423	- 549990	Other Current Charges Misc Expenses	\$2,500

**Solid Waste Recycling**

*Journal Number #* 2026-5-2342      *Date Executed:* 02/25/2026

Several valuable training opportunities became available that were not anticipated when the current budget was developed, offering significant benefits for staff development and departmental efficiency. At the same time, the cost of paper and other essential office supplies has increased, creating a shortfall in the existing Office Supplies line item.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4010	- 427	- 534101	Contract Serv Other Misc	\$2,500
To	4010	- 427	- 551101	Office Supplies	\$500
To	4010	- 427	- 555501	Training and Education	\$2,000

**Marion County Utility Fund**

**Utilities Management**

*Journal Number #* 2026-6-366      *Date Executed:* 03/05/2026

In FY2026, Marion County Utilities (MCU) encountered an unusual expense for a Fleet repair on its Excavator which was not expected nor budgeted. As a result, additional funds are needed in the Repair and Maintenance – Fleet Management account in the Utilities Management Cost Center to ensure there are funds available for repairs by the Fleet department.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4520	- 440	- 549112	Other Current Charges Refunds	\$5,000
To	4520	- 440	- 546257	Repairs and Maint Fleet Management	\$5,000

**Utilities Water System**

*Journal Number #* 2026-6-365      *Date Executed:* 03/05/2026

In FY26, Marion County Utilities (MCU) purchased four (4) large generators to install at four of its Water Plants to ensure uninterrupted service in the event of a hurricane or other power disrupting event, in order to maintain water service to our customers. As the generators are being installed, MCU was required to lease a crane service to set them on the pads. This was an unexpected expense in FY2026. Additionally, at one of the water plants there are no restroom facilities, so MCU has been leasing a port-o-let. It has been determined that in order to comply with federal compliance laws, this unit needed to be upgraded. For these reasons, additional funds are needed in the Water operations Rentals and Leases account

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4520	- 442	- 534101	Contract Serv Other Misc	\$7,500
To	4520	- 442	- 544101	Rentals and Leases Equipment	\$7,500