

# MARION COUNTY BOARD OF COUNTY COMMISSIONERS

## ADMINISTRATIVE BUDGET TRANSFER REPORT

06/05/2026 to 06/25/2026

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>
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**Public Relations**

*Journal Number #* 2026-9-1337                      *Date Executed:* 06/23/2026

Additional funding is needed in the Computer Software account to cover an invoice for the renewal of two ProPresenter software licenses through Renewed Vision. To provide sufficient funding for this expense, \$600 will be transferred from the Dues and Memberships account to the Computer Software account.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 106	- 554201	Dues and Memberships	\$600
To	0010	- 106	- 552106	Computer Software	\$600

**DUI Court**

*Journal Number #* 2026-9-1109                      *Date Executed:* 06/22/2026

A budget transfer is needed to cover the cost of remote alcohol monitoring services for DUI Court participants. The current allotment is insufficient due to increasing costs and the number of program participants. The transfer reallocates unspent funds from other line items to pay for the increase. These funds were available since the state paid for some of the employee conference travel and other miscellaneous expenses.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 290	- 540101	Travel and Per Diem	\$2,000
From	0010	- 290	- 547101	Printing and Binding	\$500
From	0010	- 290	- 548101	Promotional Activities	\$500
From	0010	- 290	- 552108	Operating Supplies	\$1,500
To	0010	- 290	- 531109	Professional Services	\$4,500

**Parks and Recreation**

Journal Number # 2026-9-1508 Date Executed: 06/19/2026

Parks & Recreation is requesting approval to transfer funds from Operating Supplies to Printing and Binding to cover the cost of printing rental waiver agreements for KP Hole. These agreements are required for all visitors renting equipment to acknowledge park rules, safety requirements, and liability terms prior to participation. Due to the high volume of rentals at KP Hole, printing costs have exceeded the amount originally budgeted in the printing and binding account. This transfer will provide sufficient funding to meet operational needs and ensure waivers remain available for customers through the remainder of FY26.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 360	- 552108	Operating Supplies	\$1,900
To	0010	- 360	- 547101	Printing and Binding	\$1,900

**Southeastern Livestock Pavilion**

Journal Number # 2026-9-1510 Date Executed: 06/23/2026

The Southeastern Livestock Pavilion (SELP) is requesting to transfer funds from Travel and Per Diem into Operating Supplies - Computer Hardware to replace the projector in the recreation hall. The existing projector is no longer functional and has reached the point where replacement is necessary to support meetings, trainings, rentals, and other facility activities. After evaluating the equipment, Information Technology (IT) staff recommended replacing the projector with a smart TV as the most cost effective and practical solution. This transfer will allow the facility to maintain reliable presentation capabilities while utilizing available funds within the current fiscal year.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 370	- 540101	Travel and Per Diem	\$700
To	0010	- 370	- 552116	Operating Supplies Computer Hardware	\$700

**Southeastern Livestock Pavilion**

Journal Number # 2026-9-1516 Date Executed: 06/23/2026

The Southeastern Livestock Pavilion (SELP) is requesting approval to transfer funds from Travel and Per Diem to Utility Services–Waste Disposal to support increased operational needs at the SELP. Waste disposal expenses have exceeded the amount originally budgeted due to rising service costs and a higher volume of debris generated through ongoing facility maintenance and grounds operations. The current budget is not sufficient to cover projected waste disposal expenses through the end of FY26. This transfer will ensure the facility can continue maintaining a clean and safe environment for visitors, exhibitors, and event participants.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 370	- 540101	Travel and Per Diem	\$260
To	0010	- 370	- 543102	Utility Services Waste Disposal	\$260

**Fine and Forfeiture Fund**

**State Attorney Technology**

Journal Number # 2026-9-908 Date Executed: 06/09/2026

The State Attorney's Office (SA05) has insufficient funding in Contract Services – Other – Miscellaneous to cover current invoices related to the 4th Floor project. A budget transfer is requested from Training and Education to Contract Services – Other – Miscellaneous to provide adequate funding for these expenditures and ensure timely payment of outstanding project-related invoices.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1010	- 206	- 555501	Training and Education	\$2,100
To	1010	- 206	- 534101	Contract Serv Other Misc	\$2,100

**Crime Prevention Fund**

**Crime Prevention**

*Journal Number #* 2026-9-91                      *Date Executed:* 06/09/2026

R.A.D. Suits & instruction manuals need to be purchased for R.A.D. training classes. This is for new suits for trainers and manuals for class participants. Funds are being transferred from Promotional Activities into Training Materials & Supplies to cover that expense.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1011	- 250	- 548101	Promotional Activities	\$8,000
To	1011	- 250	- 555301	Training Materials and Supplies	\$8,000

**County Transportation Maintenance Fund**

**Transportation**

*Journal Number #* 2026-9-962                      *Date Executed:* 06/18/2026

Training Materials & Supplies requires an increase to purchase books for leadership groups. \$50 will be transferred from Office Supplies.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1020	- 400	- 551101	Office Supplies	\$50
To	1020	- 400	- 555301	Training Materials and Supplies	\$50

**Building Safety Fund**

**Building Safety**

*Journal Number #* 2026-9-2147                      *Date Executed:* 06/23/2026

The current expenditure budget appropriation is inadequate because notary certification costs were originally budgeted under Operating Supplies based on prior coding practices; however, Procurement has since clarified that these expenses must be charged to the Dues & Memberships account, leaving that account without sufficient funds to cover the required certifications. To resolve this issue, \$2,500 will be transferred from Operating Supplies, where the original allocation for these expenses remains available, to ensure the costs are properly aligned with accounting practices. This is a recurring need, as notary certification is an ongoing requirement for employees as part of their position descriptions, and the FY 27 budget has been adjusted to allocate the necessary funding directly to Dues and Memberships to ensure proper coding and eliminate the need for future transfers.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1141	- 318	- 552108	Operating Supplies	\$2,500
To	1141	- 318	- 554201	Dues and Memberships	\$2,500

**Silver Springs Shores Special Tax District**

**Silver Springs Shores**

*Journal Number #* 2026-9-1621                      *Date Executed:* 06/23/2026

We request a transfer of \$3,000 to Repairs/Maint – Pools – Community Center due to increased costs for pool chemicals and supplies. To support this adjustment, we have identified available funds in Repairs/Maint – Buildings & Grounds, which can be used for this one-time transfer. This is a non-recurring issue, and the budget for this line item has already been increased for next year to prevent similar shortfalls.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1320	- 520	- 546101	Repairs and Maint Bldgs and Grnds	\$3,000
To	1320	- 520	- 546121	Repairs and Maint Pools Community Center	\$3,000

**Golden Hills MSTU for General Services**

**Golden Hills General Services**

*Journal Number #* 2026-9-1685      *Date Executed:* 06/23/2026

Due to rising electric rates and the installation of additional streetlights within the Golden Hills Turf and Country Club subdivision, additional funding must be allocated to the Utility Services – Street Light budget. To address this need, funds have been identified in Other Current Charges – Miscellaneous Expenses, where expenditures have been lower than anticipated. This is a recurring issue, and a public hearing was held on June 3, 2026, to approve an increase in the annual assessment. The approved increase will generate additional revenue for the next fiscal year and help support ongoing utility costs.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1408	- 648	- 549990	Other Current Charges Misc Expenses	\$6,000
To	1408	- 648	- 543201	Utility Services Street Light	\$6,000

**Marion County Utility Fund**

**Utilities Management**

*Journal Number #* 2026-9-29      *Date Executed:* 06/23/2026

In June of 2025, the new digital sign was put into service, which allows Utilities and Public Information Services to display messages for the citizens. The estimated power expense was an unknown and the actual costs are slightly higher than was budgeted, requiring additional funds in Utility Services for the Management organization. In addition, fleet repairs are slightly higher than were budgeted, requiring additional funds in Repairs and Maintenance – Fleet repairs.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4520	- 440	- 549990	Other Current Charges Misc Expenses	\$5,000
From	4520	- 440	- 544301	Rentals and Leases Land	\$1,000
To	4520	- 440	- 543101	Utility Services Elc Wtr Swr	\$1,000
To	4520	- 440	- 546257	Repairs and Maint Fleet Management	\$5,000

**Utilities Water System**

*Journal Number #* 2026-9-30      *Date Executed:* 06/23/2026

In Water Operations, increasing costs per service and an increase in returns for repairs, has created a need for additional funds in the Postage and Freight object. With the installation of new permanent generators at 4 water plants, crane rental was needed, which requires additional funds in Rent and Leases – Equipment. In anticipation of fuel prices staying elevated, additional funds are needed in the Gasoline, Oil and Lubricants object. Cold weather required more cold weather supplies (jackets and gloves) for the Other Supplies – PPE object. Due to inflation, costs for Fleet repairs are higher than expected.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4520	- 442	- 552257	Parts Vehicle and Equipment	\$8,500
To	4520	- 442	- 544101	Rentals and Leases Equipment	\$1,000
To	4520	- 442	- 546257	Repairs and Maint Fleet Management	\$2,000
To	4520	- 442	- 552101	Gasoline Oil and Lubricants	\$4,500
To	4520	- 442	- 552119	Operating Supplies - PPE	\$500
To	4520	- 442	- 542201	Postage and Freight	\$500

**Insurance Fund**

**Risk and Benefit Services**

*Journal Number #* 2026-9-624

*Date Executed:* 06/09/2026

The current expenditure budget in Printing and Binding is inadequate because we had to purchase Risk vehicle cards for all county vehicles, which consumed a large portion of the budget normally used for envelopes needed to mail materials to employees and retirees. To address this issue, we identified Office Supplies account as the funding source, since most supplies are shared with Human Resources and that account has sufficient funds to cover the remainder of the fiscal year. This is a non recurring issue as no additional Risk vehicle cards should be required moving forward.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	5010	- 162	- 551101	Office Supplies	\$320
To	5010	- 162	- 547101	Printing and Binding	\$320