

MARION COUNTY BOARD OF COUNTY COMMISSIONERS

ADMINISTRATIVE BUDGET TRANSFER REPORT

09/05/2025 to 09/30/2025

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 # 2025-12-320 Date Executed: 09/08/2025

Funds are needed from Computer Software to Operating Supplies - Computer Hardware to cover the purchase of 3 new mouse for computers. This funding is being moved to cover the cost of the new purchases.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 106	- 552106	Computer Software	\$125
To	0010	- 106	- 552116	Operating Supplies Computer Hardware	\$125

Human Resources

Journal Number # 2025-12-463 Date Executed: 09/15/2025

The current expenditure budget appropriation for Employee Service Awards is inadequate due to higher-than-anticipated long-term employee retention. As a result, we have more staff reaching service anniversaries than originally projected, increasing the need for recognition funding.

To address this shortfall, we are requesting a transfer of funds from Office Supplies. With the recent opening of the new clinic, we were able to consolidate office supply inventories from the existing employee health clinic, resulting in cost savings within that account. This is a non-recurring issue.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 170	- 551101	Office Supplies	\$812
To	0010	- 170	- 552113	Employee Service Awards	\$812

Procurement Services

Journal Number # 2025-12-420 Date Executed: 09/08/2025

We permanently filled our Procurement Contract Analyst position, making Contract Service Staff Leasing funds available. This transfer will reallocate those funds to Operating Supplies to purchase supplies for our conference room.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 176	- 534115	Contract Serv Staff Leasing	\$2,000
To	0010	- 176	- 552108	Operating Supplies	\$2,000

Facilities Management

Journal Number # 2025-12-1114 Date Executed: 09/16/2025

Repairs and Maintenance Buildings and Grounds has seen an increase in both the volume of work as well as the cost of materials over the last year. This account is almost fully expended and needs additional funding is available from Contract Services Janitorial to cover repairs for the remainder of the year.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 180	- 534116	Contract Serv Janitorial	\$9,900
To	0010	- 180	- 546101	Repairs and Maint Bldgs and Grnds	\$9,900

Facilities Management

Journal Number # 2025-12-1117 Date Executed: 09/16/2025

Gas, Oil and Lubricants is continually close on funding each year. This is due to the increase in the number of vehicles, costs to repair and the number of repairs needed with aging vehicles. With a decreasing balance in funding in this account, we would like to transfer funds from Contract Services Misc to ensure we have ample coverage for the remainder of the year.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 180	- 534101	Contract Serv Other Misc	\$7,500
To	0010	- 180	- 552101	Gasoline Oil and Lubricants	\$7,500

Facilities Management

Journal Number # 2025-12-1119 Date Executed: 09/16/2025

Clothing and Wearing Apparel covers full uniforms (shirts, pants, hats) as well as boot reimbursements and specific apparel outlined for painting, power washing, etc. While uniforms are covered for the remainder of the year, we have a few remaining boot reimbursements that are expected to be utilized. Funds are available in Travel and Per Diem to cover these expenses.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 180	- 540101	Travel and Per Diem	\$800
To	0010	- 180	- 552107	Clothing and Wearing Apparel	\$800

Facilities Management

Journal Number # 2025-12-1123 Date Executed: 09/16/2025

Operating Supplies covers the cost of all janitorial supplies, furniture, and tools used throughout county buildings. As more locations are being serviced, the demand for janitorial supplies has increased. Additionally, the rise in remodeled buildings and office spaces has led to higher operating expenses. The growing number of technicians and the expansion of maintenance activities have also contributed to increased spending on tools and non-capital equipment. Funds are available in Repairs and Maint Small Project to cover this shortfall.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 180	- 546140	Repairs and Maint Small Projects	\$9,900
To	0010	- 180	- 552108	Operating Supplies	\$9,900

Drug Court Expansion

Journal Number # 2025-12-1880 Date Executed: 09/23/2025

Funds are needed in Professional Services due to additional drug screenings to ensure the program maintains compliance and accountability requirements. We have identified unspent funding in Operating Supplies from unused incentive purchases. This is a one time request.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 283	- 552108	Operating Supplies	\$2,000
To	0010	- 283	- 531109	Professional Services	\$2,000

Misdemeanor Drug Court

Journal Number # 2025-12-1887 Date Executed: 09/23/2025

Funds are needed in Professional Services due to additional drug screenings to ensure the program maintains compliance and accountability requirements. We have identified unspent funding in Travel and Per Diem since conferences were in state and not out of state this year and we did not need to purchase air fare and additional expenses. This is a one time request.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 284	- 540101	Travel and Per Diem	\$3,000
To	0010	- 284	- 531109	Professional Services	\$3,000

Emergency Medical Services

Journal Number # 2025-12-70 Date Executed: 09/05/2025

The current expenditure budget is inadequate due to an ongoing increase in costs stemming from the Information Technology Department's purchase of additional SIM cards for wireless modems installed in EMS apparatus. This expense was not anticipated during budget planning and will continue until the older SIM cards are fully deactivated—a process that will take time. As a result, the average monthly bill for EMS wireless services has risen to approximately \$9,000, significantly more than originally projected. To address this shortfall, funds will be reallocated from the Professional Services – Medical – Immune account, which is typically used for contracted annual physicals. Due to scheduling efficiencies with the vendor, there are sufficient savings in this account to absorb the increased technology costs. This is a recurring issue. The increased cost was not anticipated or budgeted for in FY 2026, and funds will need to be transferred in the next fiscal year to accommodate the ongoing expense. If the elevated costs persist, an additional budget amendment will be proposed toward the end of FY 2026 to ensure continued coverage.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 305	- 531339	Prof Serv Medical Immunization	\$5,000
To	0010	- 305	- 541101	Communications Services	\$5,000

Public Safety Communications

Journal Number # 2025-12-1195 Date Executed: 09/16/2025

This budget transfer request seeks approval to reallocate savings from Communications Services, Travel and Per Diem, and Utility Services to the Repairs and Maintenance and Operating Supplies accounts. The reallocated funds will be used to purchase 14 replacement CAD computers and to reconfigure the Calltaking Dispatch Supervisor's Console Workstation. These upgrades align with PSC's multi-year step replacement plan and are intended to strengthen supervisory oversight, improve span of control, and enhance overall operational effectiveness

	<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
From	0010	- 311	- 540101	Travel and Per Diem	\$10,000
From	0010	- 311	- 541101	Communications Services	\$6,000
To	0010	- 311	- 552108	Operating Supplies	\$10,000
To	0010	- 311	- 546301	Repairs and Maint Equipment	\$10,000

Animal Services

Journal Number # 2025-12-547 Date Executed: 09/09/2025

Due to the overwhelming number of animals that have been coming in and housed, we are using more Operating Supplies and food to care for the animals. We have had to send more animals out for special care to make sure that they are getting the medical care they need.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 315	- 546101	Repairs and Maint Bldgs and Grnds	\$10,000
From	0010	- 315	- 552119	Operating Supplies - PPE	\$5,000
To	0010	- 315	- 531338	Prof Serv Miscellaneous	\$10,000
To	0010	- 315	- 552108	Operating Supplies	\$5,000

Animal Services

Journal Number # 2025-12-553 Date Executed: 09/09/2025

Due to the increase in Public Surgery Days that we are doing, from one day a week to five a week, we have inadequate funds in Medical Supplies. We are also doing some outreach Medical Events including vaccinations and surgeries. Funds are available in Communication Services to cover these additional expenses.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 315	- 541101	Communications Services	\$10,000
To	0010	- 315	- 552103	Medical Supplies	\$10,000

Animal Services

Journal Number # 2025-12-2742 Date Executed: 09/29/2025

The Marion County escrow account balance is low. Once the original balance of \$5000.00 which was put in by Code enforcement has been used it falls on Animal Services to replenish the account. This account is used for filing citations for the county.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 315	- 552119	Operating Supplies - PPE	\$1,710
To	0010	- 315	- 549120	Other Current Charges Clerk	\$1,710

Community Services

Journal Number # 2025-12-180 Date Executed: 09/08/2025

This transfer is due to new employee and intern desk needing a phone. Funds are available in Postage & Freight to cover this expense.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 340	- 542201	Postage and Freight	\$50
To	0010	- 340	- 541101	Communications Services	\$50

Community Services

Journal Number # 2025-12-152 Date Executed: 09/09/2025

Additional funds are needed in Print & Bind due to increase in printing business cards for new employees and to change criteria on rack cards that are being distributed to the public. Funds are available from Postage & Freight, Rentals & Leases and Advertising.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 340	- 544101	Rentals and Leases Equipment	\$500
From	0010	- 340	- 549201	Advertising Legal	\$500
From	0010	- 340	- 542201	Postage and Freight	\$400
To	0010	- 340	- 547101	Printing and Binding	\$1,400

Marion County Public Library System*Journal Number #* 2025-12-116*Date Executed:* 09/05/2025

The current expenditure budget appropriation is inadequate due to unforeseen costs in the Computer Hardware account. Credit card hardware was purchased through IT as an unanticipated expense that was not originally included in the budget. Funding is also required for a bulk computer order for the library during the current fiscal year.

To address this shortfall, we propose reallocating unused funds from the Utility Services – Electric, Water and Sewage account. These funds were originally budgeted for the Silver Springs Shores Public Library, which remains in the remodeling phase and has not yet incurred utility expenses. This is a non-recurring issue.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 375	- 543101	Utility Services Elc Wtr Swr	\$5,108
To	0010	- 375	- 552116	Operating Supplies Computer Hardware	\$5,108

Veterans Service Office*Journal Number #* 2025-12-655*Date Executed:* 09/15/2025

Membership costs have increased this fiscal year by \$50. The balance in Dues & Memberships is not enough to cover cost of memberships. Funds are available from Travel & Per Diem to cover this shortage.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 378	- 540101	Travel and Per Diem	\$50
To	0010	- 378	- 554201	Dues and Memberships	\$50

Fine and Forfeiture Fund**State Attorney Technology***Journal Number #* 2025-12-717*Date Executed:* 09/09/2025

The State Attorney's Office (SAO5) is requesting approval to transfer \$50 from Dues and Memberships to Training and Education. This budget transfer is necessary to cover the cost of a recently received training invoice. Training and Education does not currently have sufficient funds available to meet this obligation, while Dues and Memberships has adequate capacity to support this adjustment. Approval of this transfer will ensure timely payment of the training expenses and support the continued Professional Development of staff without creating a budget shortfall.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1010	- 206	- 554201	Dues and Memberships	\$50
To	1010	- 206	- 555501	Training and Education	\$50

County Transportation Maintenance Fund**Transportation***Journal Number #* 2025-12-981*Date Executed:* 09/16/2025

Asset Management requires advanced computers to facilitate EAM software usage as soon as possible. Current machines are not keeping up with processing power demands. An addition is needed to Operating Supplies - Computer Hardware as the account is currently fully expended for the fiscal year. Computer Software has available funds to cover this expense.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1020	- 400	- 552106	Computer Software	\$7,500
To	1020	- 400	- 552116	Operating Supplies Computer Hardware	\$7,500

Transportation*Journal Number #* 2025-12-2274 *Date Executed:* 09/24/2025

An order was made for shirts that slightly exceeded the available budget in Clothing and Wearing Apparel once the final total comes in. \$40 will be transferred from Computer Software to Clothing and Wearing Apparel to cover the overage.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1020	- 400	- 552106	Computer Software	\$40
To	1020	- 400	- 552107	Clothing and Wearing Apparel	\$40

Silver Springs Community Redevelopment Area Trust Fund**Silver Springs CRA Administration***Journal Number #* 2025-12-543 *Date Executed:* 09/09/2025

The current Training and Education budget appropriation is inadequate due to unforeseen costs associated with an additional year-end educational course. This course was not anticipated during the initial budget planning cycle, resulting in a shortfall in Training & Education.

To address this expense, available funds have been identified in Postage & Freight and Dues & Memberships. These areas have funds that can be reallocated without impacting core operations. This is a non-recurring issue.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1191	- 981	- 542201	Postage and Freight	\$600
From	1191	- 981	- 554201	Dues and Memberships	\$300
To	1191	- 981	- 555501	Training and Education	\$900

Rainbow Lakes Estates MSD**Rainbow Lakes Estates General Government***Journal Number #* 2025-12-651 *Date Executed:* 09/09/2025

The current expenditure budget appropriation for Rainbow Lakes Estates – General Government is inadequate due to prolonged staff shortages, which have resulted in an increased need for overtime compensation. To address this shortfall, funds have been identified within Regular Salaries & Wages, made available through unfilled positions and associated vacancies. This situation is considered a one-time occurrence, and no recurring impact is anticipated.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1300	- 500	- 512101	Regular Salaries and Wages	\$300
To	1300	- 500	- 514101	Overtime	\$300

RLE Comm Res Facility MSTU**Rainbow Lakes Estates Recreation***Journal Number #* 2025-12-2660 *Date Executed:* 09/26/2025

Due to higher than anticipated invoices, security lighting costs did not have enough in available budget to cover September invoicing.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1301	- 504	- 552108	Operating Supplies	\$25
To	1301	- 504	- 543111	Utility Services Security Light	\$25

Silver Springs Shores Special Tax District

Silver Springs Shores

Journal Number # 2025-12-660 *Date Executed:* 09/09/2025

Due to an unanticipated unemployment compensation claim payout, a transfer is being requested from Regular Salaries & Wages to Unemployment Compensation. The necessary funds have been made available because of position vacancies. This is considered a one-time occurrence and is not expected to recur in future budget cycles.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1320	- 520	- 512101	Regular Salaries and Wages	\$900
To	1320	- 520	- 525101	Unemployment Compensation	\$900

Solid Waste Disposal Fund

Solid Waste Disposal

Journal Number # 2025-12-1359 *Date Executed:* 09/24/2025

Solid Waste is requesting approval to transfer \$8,000 from the Contract Services – Hazardous Waste Other GL account to the Operating Supplies GL account. This budget reallocation is necessary to cover unanticipated operational costs not accounted for during the initial budgeting process. Specifically, the funds will be used to purchase additional sharps collection containers to ensure safe disposal of hazardous materials, as well as herbicide for vegetation control at the landfill. The herbicide will help manage the overgrowth of weeds and improve the overall appearance of the site. This transfer will ensure sufficient funding is available to support these ongoing operational needs through the remainder of the fiscal year.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4010	- 423	- 534145	Contract Serv Hazardous Waste Grant	\$8,000
To	4010	- 423	- 552108	Operating Supplies	\$8,000

Marion County Utility Fund

Utilities Water System

Journal Number # 2025-12-421 *Date Executed:* 09/08/2025

Recent incidents involving fallen trees and necessary fence repairs have resulted in unbudgeted expenses within Buildings and Grounds to ensure safety at the water plant. At the same time, vehicle usage has been efficient, leading to lower fuel consumption than originally budgeted.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4520	- 442	- 552101	Gasoline Oil and Lubricants	\$7,500
To	4520	- 442	- 546101	Repairs and Maint Bldgs and Grnds	\$7,500