

MARION COUNTY BOARD OF COUNTY COMMISSIONERS

ADMINISTRATIVE BUDGET TRANSFER REPORT

08/22/2025 to 09/04/2025

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

Procurement Services

Journal Number # 2025-11-3199 Date Executed: 08/28/2025

We permanently filled our Contract Analyst position, making staff leasing funds available. This transfer will reallocate those funds to Rentals & Lease to cover unforeseen copier overage charges. Transfer \$600.00 from Contract Service - Staff Leasing to Rentals & Lease. This is a one-time transfer.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 176	- 534115	Contract Serv Staff Leasing	\$600
To	0010	- 176	- 544101	Rentals and Leases Equipment	\$600

Fleet Management

Journal Number # 2025-11-1469 Date Executed: 08/26/2025

Funds are running low in this account due to increased work flow and increased waste pickup. We will need additional funds to carry us through the end of our FY. This covers disposals of oil filters, tires, scrap metal & other fluid waste for our service bay areas. We request to move funds from Contract Services, which has funds available to utilize for this request, as we permanently hired our previous temporary staffing person.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 178	- 534101	Contract Serv Other Misc	\$1,000
To	0010	- 178	- 543102	Utility Services Waste Disposal	\$1,000

Fleet Management

Journal Number # 2025-11-1510 *Date Executed:* 08/26/2025

Replacement purchase for Fleet Diagnostic Software to give us the ability to diagnose more of our fleet equipment. We currently have funds available in Books, Publications and Subscription to transfer to Computer Software for the initial purchase and install. We are no longer using the Bosch subscription as it is not performing to our needs for Fleet Diagnostics Software. This is approved by IT and Procurement.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 178	- 554101	Books Publications and Subscriptions	\$4,388
To	0010	- 178	- 552106	Computer Software	\$4,388

Circuit Court Judges Technology

Journal Number # 2025-12-151 *Date Executed:* 09/04/2025

Additional UPS batteries are needed for the recently purchased courtroom A/V equipment. We have identified unspent funding in Computer Software and Maintenance to cover the expenditure. This is a one time request.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 214	- 546312	Repairs and Maint Computer Equipment	\$1,000
From	0010	- 214	- 552106	Computer Software	\$1,500
To	0010	- 214	- 552116	Operating Supplies Computer Hardware	\$2,500

Misdemeanor Drug Court

Journal Number # 2025-12-389 *Date Executed:* 09/04/2025

The cost of promotional items have increased this year. We have identified unspent funding in Travel & Per Diem to cover the difference. This is a one time occurrence.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 284	- 540101	Travel and Per Diem	\$300
To	0010	- 284	- 548101	Promotional Activities	\$300

Animal Services

Journal Number # 2025-12-132 *Date Executed:* 09/03/2025

Do to the changes in the cleaning process of the kennels, we are sending more trash over to Solid Waste. We have made changes and all the kennel cards are now printing in color so that it is easier to identify the animals in the kennels since so many look alike. We have extra funds in Office Supplies which we could use to cover the shortage.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 315	- 551101	Office Supplies	\$2,000
To	0010	- 315	- 544101	Rentals and Leases Equipment	\$1,000
To	0010	- 315	- 543102	Utility Services Waste Disposal	\$1,000

Southeastern Livestock Pavilion*Journal Number #* 2025-11-2462 *Date Executed:* 08/26/2025

The Southeastern Livestock Pavilion (SELP) needs to transfer funds into Training and Education for an increase for EventPro training. This funding will provide staff training on the EventPro software system, which is the primary tool utilized by SELP for managing facility operations, including payments, reservations, contracts, event scheduling, reminders, and overall client communications. EventPro is critical to the daily operations of SELP, and while staff currently use the system, additional training will allow the team to maximize its functionality, streamline workflows, and reduce the potential for errors or inefficiencies. The requested transfer of funds is possible due to savings within the Repairs/Equipment Maintenance line item. These savings were realized because staff have taken on more self-performed improvement projects, reducing the need for outside contractors. By reallocating these funds, SELP can invest directly in professional development that enhances staff expertise, strengthens compliance with audit recommendations, and improves the overall efficiencies.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 370	- 546301	Repairs and Maint Equipment	\$1,700
To	0010	- 370	- 555501	Training and Education	\$1,700

Cooperative Extension Service*Journal Number #* 2025-11-2606 *Date Executed:* 08/26/2025

Due to the influx in educational programs and outreach to the community, our expenses for copies have increased. We have budgeted an additional 13% for the next fiscal year to cover this expense. We are transferring \$500 from Communication Services to Rentals & Leases, Equipment to cover the additional expense for this FY.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 372	- 541101	Communications Services	\$500
To	0010	- 372	- 544101	Rentals and Leases Equipment	\$500

Cooperative Extension Service*Journal Number #* 2025-11-2611 *Date Executed:* 08/26/2025

We have had more end of year expenses due to equipment exceeding it's useful life, weather related damage, and the need for technology and equipment to reach new audiences. We are transferring \$900 from Office Supplies to Operating Supplies to cover the additional expenses.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 372	- 551101	Office Supplies	\$900
To	0010	- 372	- 552108	Operating Supplies	\$900

Fine and Forfeiture Fund**State Attorney Technology***Journal Number #* 2025-11-2527 *Date Executed:* 08/22/2025

The State Attorney's Office (SA05) anticipates a shortfall in funds to cover expected expenditures in Operating Supplies – Computer Hardware for the remainder of the fiscal year. Sufficient savings are available in Computer Software to address this need.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1010	- 206	- 552106	Computer Software	\$5,892
To	1010	- 206	- 552116	Operating Supplies Computer Hardware	\$5,892

RLE Comm Res Facility MSTU

Rainbow Lakes Estates Recreation

Journal Number # 2025-12-316 *Date Executed:* 09/04/2025

Due to rising costs associated with Security Lighting, a budget adjustment is necessary to ensure continued coverage. To accommodate the invoiced amounts for August and September, a one-time transfer will be made from Operating Supplies to Utility Services Security Lighting. This strategic reallocation will help maintain essential safety measures without disrupting overall operational efficiency.

	<u>Fund</u>		<u>Dept</u>		<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1301	-	504	-	552108	Operating Supplies	\$250
To	1301	-	504	-	543111	Utility Services Security Light	\$250

Marion Oaks MSTU for General Services

Marion Oaks MSTU for General Services

Journal Number # 2025-11-2218 *Date Executed:* 08/26/2025

The current expenditure budget appropriation is inadequate due to unforeseen repairs required for a Marion Oaks General Services vehicle, specifically the air conditioning unit. As a result, additional funding is needed in the Parts – Vehicle Equipment account to cover the cost of these repairs. To address this need, we have identified available funds within the Road Materials & Supplies account. These funds are accessible because herbicide purchases for right-of-way vegetation management have not been necessary this fiscal year. This is a non-recurring issue, resulting from an unexpected maintenance event. No ongoing budgetary adjustments are anticipated.

	<u>Fund</u>		<u>Dept</u>		<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1311	-	512	-	553101	Road Materials and Supplies	\$300
To	1311	-	512	-	552257	Parts Vehicle and Equipment	\$300