MARION COUNTY BOARD OF COUNTY COMMISSIONERS
ADMINISTRATIVE BUDGET TRANSFER REPORT

07/10/2026 to 07/23/2026

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.

General Fund

Human Resources

Journal Number # 2026-10-1172 *Date Executed:* 07/20/2026

We are requesting that funds be moved to our Operating Supplies – Computer Hardware account and our Printing and Binding account due to recent needs identified within the department. IT informed us that DELL computer pricing has increased, making the previously submitted budget amendment insufficient to cover the updated cost, so additional funds are needed in Operating Supplies – Computer Hardware. We also need to supplement the Printing and Binding account to cover the cost of additional HICARDs for employees and to address the shortfall created after ordering envelopes for Human Resources. To resolve these issues, we identified Computer Software as the source of funding, as canceling a software contract will free up funds that can be reallocated to these immediate needs. This is a non-recurring issue, as once the computer equipment is replaced, it will not need replacement again for 3–4 years, and the quantity of HICARDs being ordered will cover the remainder of the fiscal year, making the Printing and Binding request non-recurring as well.

	Fund		Dept		Account	Account Name	Amount
From	0010	-	170	-	552106	Computer Software	$280
To	0010	-	170	-	552116	Operating Supplies Computer Hardware	$40
To	0010	-	170	-	547101	Printing and Binding	$240

Procurement Services

Journal Number # 2026-10-1030 *Date Executed:* 07/15/2026

The current budget appropriation for Memberships and Dues is inadequate to cover the purchase of Procurement Professionals Alliance memberships. These memberships provide staff with access to free online continuing education courses that support professional development and ongoing procurement training. Funds are available from Books and Publications due to lower-than-anticipated expenditures.

	Fund		Dept		Account	Account Name	Amount
From	0010	-	176	-	554101	Books Publications and Subscriptions	$135
To	0010	-	176	-	554201	Dues and Memberships	$135

Marion County Airport Fund

Marion County Airport

Journal Number # 2026-10-312 *Date Executed:* 07/13/2026

Marion County Airport is requesting a transfer from Repairs and Maintenance Buildings and Grounds to Repairs and Maintenance Fleet Management. This transfer is necessary due to the implementation of a preventive maintenance schedule for existing equipment. As a result, repair and maintenance costs have been higher than originally anticipated. The requested transfer will cover the current outstanding expenses as well as anticipated preventive maintenance and repair costs for the remainder of the fiscal year. Funding for these repairs are available in Repair and Maintenance of Building and Grounds. These funds are available due to reallocating funds and priorities for FY26.

	Fund		Dept		Account	Account Name	Amount
From	1035	-	415	-	546101	Repairs and Maint Bldgs and Grnds	$5,000
To	1035	-	415	-	546257	Repairs and Maint Fleet Management	$5,000

Marion County Airport

Journal Number # 2026-10-602 *Date Executed:* 07/13/2026

Marion County Airport is requesting an administrative transfer from the Repairs and Maintenance – Buildings and Grounds account to the Gasoline, Oil and Lubricants account. This transfer is necessary to cover current and projected fuel, oil, and lubricant expenses through the remainder of the fiscal year. Increased weekly travel to Ocala, expanded summer mowing operations, and higher fuel costs have resulted in expenditures exceeding the original budget appropriation. Sufficient funding is available within the Repairs and Maintenance – Buildings and Grounds account to support this transfer without negatively impacting planned maintenance activities or operations through fiscal year-end.

	Fund		Dept		Account	Account Name	Amount
From	1035	-	415	-	546101	Repairs and Maint Bldgs and Grnds	$3,500
To	1035	-	415	-	552101	Gasoline Oil and Lubricants	$3,500

Tourist Development Tax

Visitors and Convention Bureau

Journal Number # 2026-10-1506 *Date Executed:* 07/22/2026

The online industry tracking data subscription for $7,011.48 was originally budgeted in Contract Services however after review with Finance , it was determined that the funds should be budgeted to Computer Software. Funds totalling $7,012.00 are being moved from Contract Services where industry tracking data subscription was originally budgeted for.

	Fund		Dept		Account	Account Name	Amount
From	1074	-	155	-	534101	Contract Serv Other Misc	$7,012
To	1074	-	155	-	552106	Computer Software	$7,012

Rainbow Lakes Estates MSD

Rainbow Lakes Estates General Government

Journal Number # 2026-10-529 *Date Executed:* 07/10/2026

Rainbow Lakes Estates General Government has experienced an unanticipated volume of facility repairs across multiple buildings, with additional service and repair still needed for the exhaust fan and freezer at the Community Center, as well as other ongoing maintenance needs. To properly address these requirements, we are requesting a transfer of additional funds into Repairs/Maintenance – Buildings & Grounds. Funds have been identified in Repairs/Maintenance – Equipment to support this transfer, and this request represents a one-time occurrence rather than an ongoing budget need.

	Fund		Dept		Account	Account Name	Amount
From	1300	-	500	-	546301	Repairs and Maint Equipment	$3,000
To	1300	-	500	-	546101	Repairs and Maint Bldgs and Grnds	$3,000

Rainbow Lakes Estates General Government

Journal Number # 2026-10-892 *Date Executed:* 07/10/2026

Rainbow Lakes Estates' allocated portion of the fourth-quarter appropriations for Levy County's budget is now due. Because Levy County's calculations are not provided in advance, the exact amount could not be anticipated despite our best estimate. To accommodate this obligation, we are requesting a transfer of funds to Other Current Charges – Property Appraiser. Sufficient funds have been identified in Operating Supplies for transfer, as only one major event remains scheduled for the fiscal year. This is a recurring requirement, and the anticipated cost will be incorporated into the next fiscal year's budget.

	Fund		Dept		Account	Account Name	Amount
From	1300	-	500	-	552108	Operating Supplies	$137
To	1300	-	500	-	549140	Other Current Charges Prop Appraiser	$137

RLE MSTU for Road Improvements

Contracted Road Construction RLE MSTU

Journal Number # 2026-10-286 *Date Executed:* 07/10/2026

A mechanic tool kit was purchased for the repair and maintenance of various equipment and vehicles used for the Rainbow Lakes Estates Road Improvements. To ensure the expenditure is charged to the appropriate account and to provide sufficient funding for additional tools and supplies needed for the remainder of the fiscal year, we are requesting a re-appropriation of additional funds into Operating Supplies. Funds have been identified in Repairs/Maintenance – Equipment to cover the cost of these items, and this request represents a one-time occurrence rather than a recurring budget need.

	Fund		Dept		Account	Account Name	Amount
From	1302	-	505	-	546301	Repairs and Maint Equipment	$4,500
To	1302	-	505	-	552108	Operating Supplies	$4,500

<u>**Risk and Benefit Services**</u> *Journal*

Number # 2026-10-1173 *Date Executed:* 07/17/2026

We request that funds be moved to our Operating Supplies – Computer Hardware account due to IT informing us of increased pricing from Dell, which has made the previously submitted BAR insufficient to cover the updated costs. To address this, we have identified our travel and per diem account as a source of funds, as the upcoming Risk conference will not require hotel accommodations or mileage reimbursement, and we have also sourced our training materials and supplies account since we will not be purchasing CPR mannequins this fiscal year. This is a non recurring issue, as once the computers are replaced, they will not need replacement again for approximately three to four years.

	Fund		Dept		Account	Account Name	Amount
From	5010	-	162	-	540101	Travel and Per Diem	$550
From	5010	-	162	-	555301	Training Materials and Supplies	$300
To	5010	-	162	-	552116	Operating Supplies Computer Hardware	$850