MARION COUNTY BOARD OF COUNTY COMMISSIONERS
ADMINISTRATIVE BUDGET TRANSFER REPORT

07/24/2026 to 08/06/2026

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

Information Technology

Journal Number # 2026-11-45 *Date Executed:* 08/03/2026

Information Technology has experienced a greater need than the $400.00 budgeted in Postage & Freight for FY26. IT is requesting to transfer $400.00 from Office Supplies to cover the cost of expenses related to returns and purchases. This transfer will enable IT to ensure the ability to fulfill shipping needs for the remainder of FY26.

	Fund	Dept	Account	Account Name	Amount
From	0010	174	551101	Office Supplies	$400
To	0010	174	542201	Postage and Freight	$400

Information Technology

Journal Number # 2026-11-46 *Date Executed:* 08/03/2026

Information Technology has experienced a greater need than the $250.00 budgeted in Oper Supplies - PPE for FY26. IT is requesting to transfer $100.00 from Office Supplies to cover the cost of expenses related to PPE such as hard hats. This transfer will enable IT to ensure the ability to fulfill any PPE needs for staff for the remainder of FY26.

	Fund	Dept	Account	Account Name	Amount
From	0010	174	551101	Office Supplies	$100
To	0010	174	552119	Operating Supplies - PPE	$100

Information Technology

Journal Number # 2026-11-47 *Date Executed:* 08/03/2026

Information Technology is requesting to transfer $10,000.00 in order to align expenses with the updated expense manual. Costs originally budgeted under Operating Supplies are now being appropriately charged to Computer Hardware. This transfer will cover these reclassified expenses.

	Fund	Dept	Account	Account Name	Amount
From	0010	174	552108	Operating Supplies	$10,000
To	0010	174	552116	Operating Supplies Computer Hardware	$10,000

Information Technology

Journal Number # 2026-11-48 *Date Executed:* 08/03/2026

Information Technology has experienced a greater need than budgeted in Computer Software for FY26. IT is requesting to transfer $10,000.00 to offset the cost of licensing related to wireless access points deployed as a part of small projects Countywide. Funds are available in Repairs/Maint-Small Projects.

	Fund	Dept	Account	Account Name	Amount
From	0010	174	546140	Repairs and Maint Small Projects	$10,000
To	0010	174	552106	Computer Software	$10,000

Information Technology

Journal Number # 2026-11-49 *Date Executed:* 08/03/2026

Information Technology has experienced a greater need than the $4,000.00 budgeted in Contract Serv - Other - Misc for FY26. Hard drive destruction expended budgeted funds. IT is requesting to transfer $4,000.00 from Contract Staff Leasing available due to network analyst vacancy to cover contracting services for the remainder of FY26.

	Fund	Dept	Account	Account Name	Amount
From	0010	174	534115	Contract Serv Staff Leasing	$4,000
To	0010	174	534101	Contract Serv Other Misc	$4,000

Information Technology

Journal Number # 2026-11-243 *Date Executed:* 08/06/2026

Information Technology has experienced a greater need than budgeted in Clothing & Wearing Apparel for FY26. IT is requesting to transfer $300.00 to cover the cost of replacing uniform shirts for staff working in the field and at meetings to maintain a professional appearance. Funds are available to transfer from Office Supplies to Clothing & Wearing Apparel.

	Fund	Dept	Account	Account Name	Amount
From	0010	174	551101	Office Supplies	$300
To	0010	174	552107	Clothing and Wearing Apparel	$300

Public Safety Radio

Journal Number # 2026-10-2121 *Date Executed:* 07/24/2026

The current expenditure budget is inadequate because the Operating Supplies - Computer Hardware account does not have sufficient funding to cover the Motorola 10G network hardware installation at the Pistol Range tower site, requiring an administrative transfer to ensure the invoice can be processed while maintaining accurate budget allocations. Funding will be reallocated from existing appropriations within the department's Utility Services – Electric Water Sewer budget, where projected expenditures are lower than expected, allowing available resources to be aligned with operational needs without increasing the overall departmental budget. This is a non-recurring operational need, and the transfer is strictly administrative, with no impact on the total approved budget, staffing levels, or service scope.

	Fund	Dept	Account	Account Name	Amount
From	0010	310	543101	Utility Services Elc Wtr Swr	$5,414
To	0010	310	552116	Operating Supplies Computer Hardware	$5,414

Public Safety Communications

Journal Number # 2026-11-182 *Date Executed:* 08/06/2026

The current expenditure budget appropriation is inadequate because the Books, Publications, Subscriptions account does not have sufficient available funding to cover the BadgePass annual subscription fees. This administrative transfer is necessary to ensure adequate funding is available in the account to process the invoice while maintaining accurate budget allocations.

	Fund	Dept	Account	Account Name	Amount
From	0010	311	554201	Dues and Memberships	$1,045
To	0010	311	554101	Books Publications and Subscriptions	$1,045

Animal Services

Journal Number # 2026-10-1846 *Date Executed:* 07/24/2026

The Animal Services Department is requesting a fund transfer to increase funding for veterinary services. Additional funding is necessary to meet the growing demand for emergency veterinary care, after-hours treatment, and necropsy testing. The shelter has experienced a significant increase in the number of sick and injured animals requiring medical care beyond the scope of in-house services. Many of these cases originate from cruelty investigations, foster placements, and stray animal intakes and require immediate, specialized veterinary treatment. Approving this fund transfer will ensure the department can continue to provide timely, humane, and medically appropriate care for animals in its custody while maintaining compliance with animal welfare standards and supporting the department's public safety and animal welfare responsibilities.

	Fund	Dept	Account	Account Name	Amount
From	0010	315	546101	Repairs and Maint Bldgs and Grnds	$10,000
To	0010	315	531338	Prof Serv Miscellaneous	$10,000

Animal Services

Journal Number # 2026-10-1888 *Date Executed:* 07/29/2026

The Animal Services Department is requesting a transfer of funds to cover the additional costs associated with waste removal from the old shelter. These funds are needed to pay Solid Waste for the disposal of remaining debris and waste generated during the transition to the new Animal Services facility.

	Fund	Dept	Account	Account Name	Amount
From	0010	315	549120	Other Current Charges Clerk	$300
To	0010	315	543102	Utility Services Waste Disposal	$300

Animal Services

Journal Number # 2026-10-2298 *Date Executed:* 07/29/2026

The Animal Services Department is requesting a transfer of funds. Due to extended vacancies in Animal Care Technician positions, Animal Services has utilized temporary employees to ensure that essential duties continue to be performed without interruption. We are requesting a budget amendment to transfer available funds within the department's budget to cover the cost of these temporary staffing services

	Fund	Dept	Account	Account Name	Amount
From	0010	315	549990	Other Current Charges Misc Expenses	$5,000
To	0010	315	534101	Contract Serv Other Misc	$5,000

Cooperative Extension Service

Journal Number # 2026-11-102 *Date Executed:* 08/03/2026

Funds were not anticipated for the expense of printing and binding for directory signs that have been made and will be installed permanently to the inside and outside of the building therefore funds were not allocated for this expense.

	Fund	Dept	Account	Account Name	Amount
From	0010	372	551101	Office Supplies	$348
To	0010	372	547101	Printing and Binding	$348

Veterans Service Office

Journal Number # 2026-11-326 *Date Executed:* 08/06/2026

Funds totaling $4600 were moved into Operating Supplies - Vet Mem Park but ultimately were not used. Part of those funds are being moved to cover increased costs in Office Supplies, Computer Hardware, and Clothing Apparel totaling $2100. The remaining funds ($2500) are being returned to their original source. Needed funds are available in the Operating Supplies - Vet Mem Park account to cover the increased costs.

	Fund	Dept	Account	Account Name	Amount
From	0010	378	552112	Operating Supplies Veteran Memorial Park	$4,600
To	0010	378	546301	Repairs and Maint Equipment	$375
To	0010	378	552107	Clothing and Wearing Apparel	$150
To	0010	378	552116	Operating Supplies Computer Hardware	$300
To	0010	378	551101	Office Supplies	$1,650
To	0010	378	542201	Postage and Freight	$550
To	0010	378	544301	Rentals and Leases Land	$275
To	0010	378	552119	Operating Supplies - PPE	$475
To	0010	378	554101	Books Publications and Subscriptions	$825

Fine and Forfeiture Fund

State Attorney Technology

Journal Number # 2026-10-3293 *Date Executed:* 07/31/2026

SA05 has an invoice that needs to be charged to Office Supplies for toner and there is not enough budget to cover the expense. Funds are available in Operating Supplies Computer Hardware.

	Fund	Dept	Account	Account Name	Amount
From	1010	206	552116	Operating Supplies Computer Hardware	$345
To	1010	206	551101	Office Supplies	$345

TMF Transportation Planning Organization

TPO Federal Highway Administration

Journal Number # 2026-10-1781 *Date Executed:* 07/24/2026

Revise the current budget account for Printing and Binding to support TPO new staff member business cards, and conference room wall sign. Upon an assessment of TPO needs for FY 2026, funding balances from other account is higher than necessary based on projected expenses. The TPO's FY 27-28 Unified Planning Work Program (UPWP) contains the federal planning funds to cover this revenue adjustment and expenses. Request to transfer funds from Office Supplies to Printing and Binding. This expense is covered in the current TPO's Unified Planning Work Program (UPWP) budget, Task 1.

	Fund	Dept	Account	Account Name	Amount
From	1029	407	551101	Office Supplies	$375
To	1029	407	547101	Printing and Binding	$375

Parks and Recreation Fees Fund

Parks and Recreation Fees

Journal Number # 2026-10-2722 *Date Executed:* 07/29/2026

The Parks & Recreation Department is requesting to transfer funds to Other Current Charges – Miscellaneous to cover ExpertPay service fees. The Department hired seasonal staff who require child support payments to be processed through ExpertPay, which includes a service fee. These fees were not anticipated in the current budget.

	Fund	Dept	Account	Account Name	Amount
From	1081	362	546312	Repairs and Maint Computer Equipment	$40
To	1081	362	549990	Other Current Charges Misc Expenses	$40

Stormwater Program

Stormwater Program

Journal Number # 2026-10-1712 *Date Executed:* 07/29/2026

The Computer Software account in the Stormwater Fund requires an increase to allow for the purchase of GIS management software for the new pipe inspection camera system. $500 will be transferred from Books, Pubs & Subscriptions.

	Fund	Dept	Account	Account Name	Amount
From	1131	430	554101	Books Publications and Subscriptions	$500
To	1131	430	552106	Computer Software	$500

Rainbow Lakes Estates MSD

Rainbow Lakes Estates General Government

Journal Number # 2026-10-2415 *Date Executed:* 07/29/2026

Rainbow Lakes Estates General Government has obtained a quote to repair two large cracks in the tennis court at Sea Cliff Park. Due to an increase in the quote and several unanticipated repairs throughout the year, additional funds are needed in the Repairs & Maintenance – Buildings & Grounds account to complete the work. Funds to support this request have been identified in Contract Services – Other – Miscellaneous, as all necessary Purchase Orders in that category have already been encumbered. This is expected to be a one time occurrence and not a recurring budget issue.

	Fund	Dept	Account	Account Name	Amount
From	1300	500	534101	Contract Serv Other Misc	$5,500
To	1300	500	546101	Repairs and Maint Bldgs and Grnds	$5,500

Marion Oaks MSTU

Marion Oaks Recreation

Journal Number # 2026-10-2321 *Date Executed:* 07/29/2026

The Marion Oaks Community Center has incurred several high cost repairs to multiple A/C units. Although funds were budgeted for routine HVAC repairs and maintenance, the extent of the needed work exceeds the planned amount and is necessary to maintain current service levels in the facility. As a result, we are requesting a budget transfer to the Repairs/Maintenance – Building & Grounds account to cover these unexpected expenses.To support this request, funds have been identified in the Professional Services – Miscellaneous account. This is expected to be a one time occurrence and is not anticipated to recur in future budgets.

	Fund	Dept	Account	Account Name	Amount
From	1310	510	531338	Prof Serv Miscellaneous	$8,000
To	1310	510	546101	Repairs and Maint Bldgs and Grnds	$8,000

Marion County Utility Fund

Utilities Management

Journal Number # 2026-10-2268 *Date Executed:* 07/24/2026

Utilities has hired two new engineers. There is a need to replace two older advanced desktop computers with new advanced laptops for these two individuals. There is also a need to purchase the peripheral equipment (monitors, docking stations, wireless mice / keyboards) for these new hires. As a result of these hires, Computer Hardware requires additional funds. There are funds available in Operating Supplies.

	Fund	Dept	Account	Account Name	Amount
From	4520	440	552108	Operating Supplies	$7,500
To	4520	440	552106	Computer Software	$7,500

Insurance Fund

Risk and Benefit Services

Journal Number # 2026-10-2356 *Date Executed:* 07/28/2026

When budgeting for this fiscal year, we thought the Fleet Repairs/Maintenance was the appropriate account for our vehicles, but we have been informed the funds belong in the Parts-Vehicle/Equipment account. We have identified our Fleet Repairs/Maintenance for this transfer as this is a vehicle repair, but a part was needed for this repair.

	Fund	Dept	Account	Account Name	Amount
From	5010	162	546257	Repairs and Maint Fleet Management	$200
To	5010	162	552257	Parts Vehicle and Equipment	$200

Risk and Benefit Services

Journal Number # 2026-11-42 *Date Executed:* 08/03/2026

We are requesting funds to our Fleet Parts- Vehicle/Equipment as the dashboard in our SUV has significantly cracked out of nowhere and needs to be replaced for safety.

	Fund	Dept	Account	Account Name	Amount
From	5010	162	546257	Repairs and Maint Fleet Management	$974
From	5010	162	551101	Office Supplies	$574
To	5010	162	552257	Parts Vehicle and Equipment	$1,548

Risk and Benefit Services

Journal Number # 2026-11-80 *Date Executed:* 08/06/2026

Printing and Binding expenditure is inadequate due to having to purchase Risk vehicle cards for all of the county vehicles. This took a large portion of our budget that we would normally set aside for employee business cards and other small printing and binding purchases, and with the addition of a new Risk Manager, we need to order business cards to hand out. Office Supplies have available funds to transfer.

	Fund		Dept		Account	Account Name	Amount
From	5010	-	162	-	551101	Office Supplies	$55
To	5010	-	162	-	547101	Printing and Binding	$55