

# MARION COUNTY BOARD OF COUNTY COMMISSIONERS

## ADMINISTRATIVE BUDGET TRANSFER REPORT

05/22/2026 to 06/04/2026

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>
---------------------

**Legislative**

*Journal Number #* 2026-8-2009                      *Date Executed:* 05/22/2026

The rental charges and water purchase for the dispenser in the Commission Office lobby has to be paid from Rentals & Lease Equipment. It was being paid from Other Current Charges Misc Expenses. Funds are needed in Rentals & Lease Equipment to absorb the expense.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 100	- 549990	Other Current Charges Misc Expenses	\$250
To	0010	- 100	- 544101	Rentals and Leases Equipment	\$250

**Public Relations**

*Journal Number #* 2026-8-1282                      *Date Executed:* 05/22/2026

Additional funds are needed in Gasoline Oil and Lubricants to cover the expense of filling vehicles. Rising gas prices have caused a shortfall. Funds are available in Dues and Memberships to cover this expense.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 106	- 554201	Dues and Memberships	\$100
To	0010	- 106	- 552101	Gasoline Oil and Lubricants	\$100

**Public Relations**

*Journal Number #* 2026-8-1749                      *Date Executed:* 05/22/2026

Additional funds are needed in Gasoline Oil and Lubricants to cover the expense of filling vehicles. Rising gas prices have caused a shortfall. Funds are available in Printing & Binding to cover this expense.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 106	- 547101	Printing and Binding	\$500
To	0010	- 106	- 552101	Gasoline Oil and Lubricants	\$500

**Misdemeanor Drug Court**

Journal Number # 2026-9-282 Date Executed: 06/03/2026

The budget transfer is needed to reclassify expenditures related to supervised transportation for program participants to inpatient treatment. These services were previously paid from Professional Services but are more appropriately coded under Contractual Services. Funds are being moved from Professional Services to Contractual Services and Finance will prepare the necessary journal entry to transfer the transactions to the correct expense category. Future budgets will be adjusted to ensure adequate funds are available.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 284	- 531109	Professional Services	\$200
To	0010	- 284	- 534101	Contract Serv Other Misc	\$200

**Veterans Court**

Journal Number # 2026-9-281 Date Executed: 06/03/2026

The budget transfer is needed to reclassify expenditures related to supervised transportation for program participants to inpatient treatment. These services were previously paid from Professional Services but are more appropriately coded under Contractual Services. Funds are being moved from Professional Services to Contractual Services and Finance will prepare the necessary journal entry to transfer the transactions to the correct expense category. Future budgets will be adjusted to ensure adequate funds are available.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 291	- 554101	Books Publications and Subscriptions	\$300
From	0010	- 291	- 540101	Travel and Per Diem	\$500
To	0010	- 291	- 534101	Contract Serv Other Misc	\$800

**Mental Health Court**

Journal Number # 2026-9-280 Date Executed: 06/03/2026

The budget transfer is needed to reclassify expenditures related to supervised transportation for program participants to inpatient treatment. These services were previously paid from Professional Services but are more appropriately coded under Contractual Services. Funds are being moved from Professional Services to Contractual Services and Finance will prepare the necessary journal entry to transfer the transactions to the correct expense category. Future budgets will be adjusted to ensure adequate funds are available.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 292	- 531109	Professional Services	\$6,000
To	0010	- 292	- 534101	Contract Serv Other Misc	\$6,000

**Animal Services**

Journal Number # 2026-8-2057 Date Executed: 05/28/2026

The animal shelter continues to experience an increase in sick and injured animals whose medical needs exceed in-house capabilities. Many of these cases stem from cruelty investigations, foster placements, and stray animal intakes, all of which often require urgent and specialized veterinary services. Maintaining sufficient funding is essential to ensure these vulnerable animals receive timely, humane, and comprehensive medical care.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 315	- 552119	Operating Supplies - PPE	\$10,000
To	0010	- 315	- 531338	Prof Serv Miscellaneous	\$10,000

**Animal Services**

Journal Number # 2026-8-2059 Date Executed: 05/28/2026

The Animal Services Department request the transfer of funds to the Comm. Fees and Other Costs account to cover expenses related to obtaining the Pharmacy License for the new Animal Shelter.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 315	- 549201	Advertising Legal	\$100
To	0010	- 315	- 549110	Comm Fees and Costs Other	\$100

**Code Enforcement**

Journal Number # 2026-9-149 Date Executed: 06/02/2026

Code Enforcement has two sound meters that require annual accredited calibration. One of the sound meters sent for the annual accredited calibration required a repair and the cost was more than anticipated, now there are not enough funds in the account to pay for the second sound meters accredited calibration. The funds are available in Operating Supplies to move to Repairs/Maint Equipment for this expense.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 317	- 552108	Operating Supplies	\$402
To	0010	- 317	- 546301	Repairs and Maint Equipment	\$402

**Community Services**

Journal Number # 2026-8-358 Date Executed: 05/26/2026

Community Services has recently onboarded new staff members, resulting in increased training, registration, and travel expenses associated with required professional development, training sessions, and conferences. To ensure staff are properly trained and equipped to effectively serve the community, we request an additional \$2,500 be allocated to Training/Education and an additional \$3,500 to Travel & Per Diem.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 340	- 552106	Computer Software	\$3,500
From	0010	- 340	- 552116	Operating Supplies Computer Hardware	\$2,500
To	0010	- 340	- 555501	Training and Education	\$2,500
To	0010	- 340	- 540101	Travel and Per Diem	\$3,500

**Cooperative Extension Service**

Journal Number # 2026-8-2242 Date Executed: 05/28/2026

Our department did not have Operating Supplies - PPE budgeted nor was it added until recently. Funds will be transferred from Office Supplies to Operating Supplies PPE to cover current and future expenses

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 372	- 551101	Office Supplies	\$200
To	0010	- 372	- 552119	Operating Supplies - PPE	\$200

**Veterans Service Office**

Journal Number # 2026-9-150 Date Executed: 06/02/2026

Funds in Operating Supplies - Veterans Memorial Park are not adequate to cover the cost the Francis Marion Crib. Needed funds are available in the Operating Supplies - PPE, Postage & Freight, Rentals & Leases - Land, Repairs/Maintenance - Equipment, Books, Pubs & Subscriptions, and Utility Services budgets to cover the cost.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 378	- 544301	Rentals and Leases Land	\$275
From	0010	- 378	- 546301	Repairs and Maint Equipment	\$375
From	0010	- 378	- 542201	Postage and Freight	\$550
From	0010	- 378	- 554101	Books Publications and Subscriptions	\$825
From	0010	- 378	- 543101	Utility Services Elc Wtr Swr	\$2,100
From	0010	- 378	- 552119	Operating Supplies - PPE	\$475
To	0010	- 378	- 552112	Operating Supplies Veteran Memorial Park	\$4,600

**Property Engineering Services**

Journal Number # 2026-9-146 Date Executed: 06/02/2026

Additional funding is needed in Overtime to cover employee to work Marion County Day. Funds are available in Salaries and Wages due to the position being vacant for several months.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 412	- 512101	Regular Salaries and Wages	\$204
To	0010	- 412	- 514101	Overtime	\$204

**Crime Prevention Fund**

**Crime Prevention**

Journal Number # 2026-9-90 Date Executed: 06/04/2026

R.A.D. Certification for MCSO deputies need to be paid out of Training & Education. This is to attend class to get certified as R.A.D. trainers. Funds are being transferred from Crime Prevention Promotional into the Training & Education 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	\$1,200
To	1011	- 250	- 555501	Training and Education	\$1,200

**Pine Run Estates MSTU for Road Improvements**

**Pine Run Estates Road Improvements**

Journal Number # 2026-8-2349 Date Executed: 05/26/2026

Pine Run MSBU is installing a Marion County Utilities meter to provide water service for irrigation at the subdivision's front entrance, and budget funds are being transferred from Repairs/Maintenance – Buildings and Grounds to Utility Services – Electric/Water/Sewer to cover the ongoing monthly utility costs associated with irrigating the entrance landscaping. This is a non recurring budget transfer, as funding for the utility costs associated with the newly installed irrigation meter has already been incorporated into the proposed future budget.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1513	- 612	- 546101	Repairs and Maint Bldgs and Grnds	\$1,000
To	1513	- 612	- 543101	Utility Services Elc Wtr Swr	\$1,000