

MARION COUNTY BOARD OF COUNTY COMMISSIONERS

ADMINISTRATIVE BUDGET TRANSFER REPORT

11/07/2025 to 11/20/2025

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

Code Enforcement

Journal Number # 2026-2-515 Date Executed: 11/13/2025

We requested in our budget a full-time position, and did not take into account the time to post and fill the position. We did not request money for this line item due to the request for an FTE. The hiring process is taking longer than we anticipated. Funds are available in Operating Supplies.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 317	- 552108	Operating Supplies	\$870
To	0010	- 317	- 534115	Contract Serv Staff Leasing	\$870

Southeastern Livestock Pavilion

Journal Number # 2026-2-1205 Date Executed: 11/18/2025

The current budget is insufficient because the existing equipment is being replaced with a new model, which carries an annual service cost that is higher than what is currently budgeted. This transfer ensures SELP has adequate funding to support printing, scanning, and copying services essential for daily business operations.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 370	- 552108	Operating Supplies	\$530
To	0010	- 370	- 534101	Contract Serv Other Misc	\$530

Solid Waste Disposal Fund

Solid Waste Disposal

Journal Number # 2026-2-498

Date Executed: 11/07/2025

Solid Waste identified several citizens who paid for a non-assessed permit despite having already paid the residential solid waste assessment. Upon approval of this Administrative Transfer, the department will process refunds to the affected citizens.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4010	- 423	- 552101	Gasoline Oil and Lubricants	\$1,000
To	4010	- 423	- 549112	Other Current Charges Refunds	\$1,000

Insurance Fund

Employee Health

Journal Number # 2026-2-452

Date Executed: 11/13/2025

A transfer of funds is being requested to the Communication Services account under the Employee Health Clinic cost center. This account currently lacks sufficient funds due to its establishment in the current fiscal year as part of the launch of the new employee health clinic. The clinic has begun receiving invoices for internet services, and the Communication Services account is the appropriate funding source for these expenses.

To address this shortfall, the Contract Services account within the same cost center has been identified as the source of funds. The requested transfer amount is equivalent to twelve times the monthly internet bill, ensuring coverage for the entire fiscal year.

This is considered a non-recurring issue, contingent upon the internet service charges remaining consistent. Moving forward, future budget planning will incorporate the monthly internet expense directly into the Communication Services account to prevent similar funding gaps.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	5010	- 161	- 534101	Contract Serv Other Misc	\$5,400
To	5010	- 161	- 541101	Communications Services	\$5,400

Risk and Benefit Services

Journal Number # 2026-2-1144

Date Executed: 11/18/2025

The current expenditure budget appropriation is inadequate due to a one-time increase in costs associated with transitioning to higher quality incident response cards for county vehicles. Historically, these cards were replaced annually upon expiration, incurring recurring expenses. However, this fiscal year, we invested in durable, flexible green cards that do not expire and therefore eliminate the need for annual replacement. While the upfront cost was slightly higher, this change will result in long-term savings. To cover this non-recurring expense, we have identified available funds in the computer hardware account. These funds became accessible because we no longer require a rugged laptop for operations and have opted to replace it with a standard laptop, which is significantly less expensive. The shift in card production was prompted by our new Risk Manager, who recognized that annual reprinting was unnecessary given the static nature of the information, and has committed to reprinting only if policy changes occur.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	5010	- 162	- 552116	Operating Supplies Computer Hardware	\$720
To	5010	- 162	- 547101	Printing and Binding	\$720