

MARION COUNTY BOARD OF COUNTY COMMISSIONERS

ADMINISTRATIVE BUDGET TRANSFER REPORT

07/25/2025 to 08/06/2025

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

County Administrator

Journal Number # 2025-10-2921 Date Executed: 07/30/2025

Funds are requested to be transferred from Dues and Membership to Travel and Per Diem to cover expenses incurred for attendance at the NACO conference in Philadelphia, PA. This transfer is necessary to fund travel-related costs.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 105	- 554201	Dues and Memberships	\$2,500
To	0010	- 105	- 540101	Travel and Per Diem	\$2,500

Marion Soil Conservation District

Journal Number # 2025-10-2879 Date Executed: 07/31/2025

No buffer was in our budget, so we have shortfalls. With additional staff training costs, travel to attend these onsite trainings also increased. An increase in printing costs occurred, since more outreach materials were used. Mandatory noticing changes increased the costs in advertising. The funds reallocated from: AFCD did not ask for membership dues this FY; training materials were repurposed and to conserve postage, bills were paid online.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 147	- 554201	Dues and Memberships	\$274
From	0010	- 147	- 542201	Postage and Freight	\$64
From	0010	- 147	- 555301	Training Materials and Supplies	\$1,875
To	0010	- 147	- 549201	Advertising Legal	\$143
To	0010	- 147	- 547101	Printing and Binding	\$386
To	0010	- 147	- 555501	Training and Education	\$138
To	0010	- 147	- 540101	Travel and Per Diem	\$1,546

Circuit Court Judges*Journal Number #* 2025-11-137 *Date Executed:* 08/05/2025

A budget transfer is needed to purchase a replacement chair for a judge whose current chair is old, worn, and damaged. Funds will be reallocated from Office Supplies, where we expect a year end surplus due to lower than anticipated spending.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 213	- 551101	Office Supplies	\$900
To	0010	- 213	- 552108	Operating Supplies	\$900

Circuit Court Judges Technology*Journal Number #* 2025-10-2569 *Date Executed:* 07/31/2025

A budget transfer is needed to reallocate funds due to an unplanned large purchase made earlier this year. As a result, the original supply budget is no longer sufficient to cover operational needs. This transfer will move unspent funds to ensure we have adequate resources to support daily functions through the end of the fiscal year.

	<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	\$2,000
To	0010	- 214	- 552108	Operating Supplies	\$1,000
To	0010	- 214	- 551101	Office Supplies	\$1,000

County Court Judges*Journal Number #* 2025-10-3124 *Date Executed:* 07/31/2025

A budget transfer is needed to purchase replacement furniture for a judge whose current set is old, worn, and damaged. Funds will be reallocated from the communication line, where we expect a year end surplus due to lower than anticipated spending.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 218	- 541101	Communications Services	\$2,500
To	0010	- 218	- 552108	Operating Supplies	\$2,500

Code Enforcement*Journal Number #* 2025-11-142 *Date Executed:* 08/01/2025

To improve Code Officer safety, equipment to monitor their GPS locations in the county will be installed for general observation by Code Enforcement supervisors and clerical staff.

I.T. provided an equipment list with pricing and the funding for the equipment needed is available in Operating Supplies; however, a portion of the money has to be transferred to Operating Supplies-Computer Hardware.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 317	- 552108	Operating Supplies	\$1,139
To	0010	- 317	- 552116	Operating Supplies Computer Hardware	\$1,139

Community Services*Journal Number #* 2025-10-2294 *Date Executed:* 07/25/2025

Community Services requests a one-time transfer of \$2,374.00 from Dues and Membership to Operating Supplies. Additional funds are necessary for department events.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 340	- 554201	Dues and Memberships	\$2,374
To	0010	- 340	- 552108	Operating Supplies	\$2,374

Building Safety Fund

Building Safety

Journal Number # 2025-10-1820 Date Executed: 07/25/2025

Request transfer of funds for the coverage of Travel and Per Diem expenses for the remainder of the Fiscal Year. The Building Safety Department incurred unexpected expenses of over \$6,000 for attendance and participation in Tyler Connect Convention 2025.

Request transfer of \$1,200 to Travel & Per Diem to ensure coverage of any travel expenses for the remainder of the Fiscal Year.

Source account for funding will be Communication Services: This account currently has excess funds due to the suspension of mobile data services for iPad devices while awaiting the launch of the EPL system.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1141	- 318	- 541101	Communications Services	\$1,200
To	1141	- 318	- 540101	Travel and Per Diem	\$1,200

Marion Oaks MSTU for General Services

Marion Oaks MSTU for General Services

Journal Number # 2025-10-2345 Date Executed: 07/25/2025

Due to the unexpected failure of a battery backup system and the need to purchase Teams phones to keep current with our IT standards, Marion Oaks General Services is requesting that additional funds be transferred into Operating Supplies – Computer Hardware so that we have a sufficient amount to replace an outdated laptop within the County IT's recommendations.

The funds are available in Utility Services – Street Lights due to the Advisory Board's decision to temporarily postpone the installation of additional street lights. This delay allows time to assess potential increases in pole rental and electricity costs from the utility company before committing to further expenditures. This is a one-time occurrence.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1311	- 512	- 543201	Utility Services Street Light	\$425
To	1311	- 512	- 552116	Operating Supplies Computer Hardware	\$425

Solid Waste Disposal Fund

Solid Waste Disposal

Journal Number # 2025-10-1065 Date Executed: 07/25/2025

Solid Waste is requesting an administrative transfer of \$10,000.00 from Professional Services to Operating Supplies. Additional funds are needed in Operating Supplies to cover costs for a new camera system for the Solid Waste Department. This is a one-time change.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4010	- 423	- 531109	Professional Services	\$10,000
To	4010	- 423	- 552108	Operating Supplies	\$10,000

Insurance Fund

Risk and Benefit Services

Journal Number # 2025-10-2330 Date Executed: 07/25/2025

We are requesting a one-time transfer from Office Supplies to Printing and Binding. The reason these funds are available in Office Supplies is because we have not replaced any office chairs for the R&B team.

The reason these funds are needed in Printing and Binding is because we need to purchase more envelopes for Risk and Benefits. This fiscal year we had an unforeseen charge to this account from an outstanding invoice from 2023 that was brought to our attention by the printing vendor we use.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	5010	- 162	- 551101	Office Supplies	\$67
To	5010	- 162	- 547101	Printing and Binding	\$67