

# MARION COUNTY BOARD OF COUNTY COMMISSIONERS

## ADMINISTRATIVE BUDGET TRANSFER REPORT

02/06/2026 to 02/20/2026

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>
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**Public Relations**

*Journal Number #* 2026-5-1293                      *Date Executed:* 02/13/2026

The transfer is to cover a Mac Book computer for PR's new employee. The computer is needed to help with the work load he will be doing. The computer was not ordered by IT in time, and the price has gone up, that is why this transfer is needed.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 106	- 551101	Office Supplies	\$100
To	0010	- 106	- 552116	Operating Supplies Computer Hardware	\$100

**Public Relations**

*Journal Number #* 2026-5-197                      *Date Executed:* 02/13/2026

The transfer is to cover a Mac Book Monitor for the Mac Book computer being purchased for PR's new employee. The monitor is needed to help with the work load he will be doing.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 106	- 551101	Office Supplies	\$150
To	0010	- 106	- 552116	Operating Supplies Computer Hardware	\$150

**Public Relations**

*Journal Number #* 2026-5-208                      *Date Executed:* 02/13/2026

The transfer is to cover the Adobe Suite Annual Renewal. This software is needed to edit videos, and do multiple tasks for PR.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 106	- 551101	Office Supplies	\$50
To	0010	- 106	- 552106	Computer Software	\$50

**Court Administration Technology**

Journal Number # 2026-5-396 Date Executed: 02/09/2026

Due to increase subscription costs a transfer is needed to cover expenses. Funding is available in Office Supplies which currently has sufficient available balance. These funds have not yet been spent and can be reallocated to cover the budget difference without impacting operations.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 211	- 551101	Office Supplies	\$500
To	0010	- 211	- 554101	Books Publications and Subscriptions	\$500

**County Court Judges**

Journal Number # 2026-5-1385 Date Executed: 02/17/2026

Funding was budgeted for replacement judicial furniture was but due to increasing costs, additional funding is needed. Funding is available in Office Supplies which currently has sufficient available balance. These funds have not yet been spent and can be reallocated to cover the budget difference without impacting operations.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 218	- 551101	Office Supplies	\$2,325
To	0010	- 218	- 552108	Operating Supplies	\$2,325

**Community Services**

Journal Number # 2026-5-638 Date Executed: 02/16/2026

Community Services uses project tracking through payroll to recapture Administrative costs for Grants. Worker’s Compensation is not tracked through payroll. As manually adjusting the expenditures is time consuming for the Department and Finance, it was agreed by all parties that removing Worker’s Compensation from the grant funded Departments would be more efficient. A series of Administrative Transfers will be processed to correct the Budgets in all of the Departments affected. The total dollars to be re-allocated is \$1,155 and will be sourced from existing Budgets.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 340	- 523401	Life ADD LTD	\$8
From	0010	- 340	- 522101	Retirement Contributions	\$162
From	0010	- 340	- 512101	Regular Salaries and Wages	\$897
From	0010	- 340	- 521101	FICA Taxes	\$88
To	0010	- 340	- 524101	Workers Compensation	\$1,155

**Southeastern Livestock Pavilion**

Journal Number # 2026-5-516 Date Executed: 02/06/2026

The Southeastern Livestock Pavilion (SELP) is requesting to transfer funds from Operating Supplies to Professional Services for an A/V assessment for the auditorium.

The existing A/V system is currently experiencing performance issues that impact presentations, meetings, and public events. A qualified A/V professional is required to conduct a comprehensive system assessment to identify existing issues, evaluate system components, calibrate projectors, verify sound and video functionality, ensure ADA outputs are operating correctly, and provide recommendations and cost estimates for any necessary repairs or replacements.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 370	- 552108	Operating Supplies	\$1,200
To	0010	- 370	- 531109	Professional Services	\$1,200

**Marion Oaks MSTU**

**Marion Oaks Recreation**

*Journal Number #* 2026-5-479                      *Date Executed:* 02/16/2026

Marion Oaks Recreation has entered into a new contract for pest control services, and the overall cost is higher than that of the previous vendor. Because this agreement was finalized after the budget was submitted, the total expense exceeds the original estimate. To address this increase, available funds have been identified within the Repairs/Maintenance – Buildings and Grounds budget, as repair needs have been lower than anticipated. This adjustment is considered a one time, non recurring request.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1310	- 510	- 546101	Repairs and Maint Bldgs and Grnds	\$280
To	1310	- 510	- 534126	Contract Serv Pest Control	\$280

**Silver Springs Shores Special Tax District**

**Silver Springs Shores**

*Journal Number #* 2026-5-1033                      *Date Executed:* 02/16/2026

Silver Spring Shores has entered into a new contract for pest control services, and the overall cost is higher than that of the previous vendor. Because this agreement was finalized after the budget was submitted, the total expense exceeds the original estimate. To address this increase, available funds have been identified within the Repairs/Maintenance – Equipment Community Center budget. This adjustment is considered a one time, non recurring request.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1320	- 520	- 546313	Repairs and Maint Equip Community Center	\$500
To	1320	- 520	- 534126	Contract Serv Pest Control	\$500

**Insurance Fund**

**Employee Wellness Program**

*Journal Number #* 2026-5-1980                      *Date Executed:* 02/20/2026

We are requesting a one-time transfer from Travel & Per Diem to Repairs/Maintenance-Equipment account. The reason these funds are needed is due to two treadmills in our Wellness Center requiring repairs unexpectedly. We budgeted for machinery to be repaired, but we did not anticipate having two treadmills needing repairs. We have identified Repairs/Maintenance-Equipment for these funds. The reason these funds are available in this account is due to our Wellness Coordinator not traveling this fiscal year to out-of-county conferences/trainings.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	5010	- 163	- 540101	Travel and Per Diem	\$158
To	5010	- 163	- 546301	Repairs and Maint Equipment	\$158