

MARION COUNTY BOARD OF COUNTY COMMISSIONERS

ADMINISTRATIVE BUDGET TRANSFER REPORT

04/25/2026 to 05/08/2026

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

County Administrator

Journal Number # 2026-8-9

Date Executed: 05/01/2026

This request is to move \$5,000 from various accounts into Training and Education to cover registration fees for the FAC and NACO conferences. This is a recurring expense, and the amount will be included in the proposed budget.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 105	- 552101	Gasoline Oil and Lubricants	\$300
From	0010	- 105	- 551101	Office Supplies	\$500
From	0010	- 105	- 552108	Operating Supplies	\$1,500
From	0010	- 105	- 552116	Operating Supplies Computer Hardware	\$1,650
From	0010	- 105	- 541101	Communications Services	\$800
From	0010	- 105	- 542201	Postage and Freight	\$250
To	0010	- 105	- 555501	Training and Education	\$5,000

Animal Services

Journal Number # 2026-7-1998

Date Executed: 04/27/2026

The Animal Services Department is requesting a fund transfer to comply with the new guidelines from the Finance Department. Please process a transfer of funds from Commission Fees and Costs to Dues and Memberships for notary packages, in accordance with the reallocation directive issued by the Finance Department.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 315	- 549110	Comm Fees and Costs Other	\$930
To	0010	- 315	- 554201	Dues and Memberships	\$930

Animal Services

Journal Number # 2026-8-353 Date Executed: 05/05/2026

The Animal Services Department is requesting a fund transfer to comply with updated guidelines from the Finance Department. Please process a transfer from Office Supplies to Operating Supplies—Computer Hardware to cover the cost of new Kronos punch in time clocks needed for the new shelter, in accordance with the Finance Department’s reallocation directive.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 315	- 551101	Office Supplies	\$4,500
To	0010	- 315	- 552116	Operating Supplies Computer Hardware	\$4,500

Southeastern Livestock Pavilion

Journal Number # 2026-7-2398 Date Executed: 04/29/2026

The Southeastern Livestock Pavilion (SELP) is requesting a transfer of funds from Merchandise for Resale to Promotional Activities to cover costs associated with a billboard marketing campaign running through June 14, 2026. This effort was previously approved under Agenda Item 7.8.22 on October 7, 2025, and is eligible for reimbursement through the Tourist Development Council’s Marketing Assistance Program.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 370	- 552310	Merchandise for Resale	\$5,000
To	0010	- 370	- 548101	Promotional Activities	\$5,000

County Transportation Maintenance Fund

Transportation

Journal Number # 2026-7-2395 Date Executed: 04/28/2026

Additional funds are needed in Printing & Binding to facilitate purchases of business cards for staff. Expenses in this account have been higher than initially anticipated. \$200 will be transferred from Books, Publications, & Subscriptions.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1020	- 400	- 554101	Books Publications and Subscriptions	\$200
To	1020	- 400	- 547101	Printing and Binding	\$200

Marion County Airport Fund

Marion County Airport

Journal Number # 2026-7-2396 Date Executed: 04/29/2026

The Marion County Airport is seeking a budget transfer to the Repair of Maintenance and Equipment line item to address several unexpected repairs related to the aviation fuel tank dispensers. These costs were not anticipated. This adjustment will be sufficient to cover the current repairs as well as any additional dispenser-related repairs that may arise. Funding for these repairs are available in Repair and Maintenance of Building and Grounds. These funds are available due to a reallocating funds and priorities for FY26.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1035	- 415	- 546101	Repairs and Maint Bldgs and Grnds	\$8,500
To	1035	- 415	- 546301	Repairs and Maint Equipment	\$8,500

Rainbow Lakes Estates MSD

Rainbow Lakes Estates General Government

Journal Number # 2026-8-351 *Date Executed:* 05/05/2026

Rainbow Lakes Estates MSD is requesting that funds be allocated to Operating Supplies due to the unexpected need to replace the community center’s oven and ice machine, which are essential for community events and pavilion rentals. To address this issue, funds have been identified in Repairs/Maint – Equipment; although the ice machine replacement was originally included in the FY25–26 budget request under that account, Finance later clarified that the expense should be charged to Operating Supplies. This is a non recurring, one time occurrence.

	<u>Fund</u>		<u>Dept</u>		<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1300	-	500	-	546301	Repairs and Maint Equipment	\$3,700
To	1300	-	500	-	552108	Operating Supplies	\$3,700

Marion County Utility Fund

Utilities Management

Journal Number # 2026-8-66 *Date Executed:* 05/05/2026

Additional funds are needed in Contract Services due to an Administrative Staff Assistant position being filled on a temporary basis by contract employees.

	<u>Fund</u>		<u>Dept</u>		<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4520	-	440	-	549112	Other Current Charges Refunds	\$9,000
To	4520	-	440	-	534101	Contract Serv Other Misc	\$9,000