

# MARION COUNTY BOARD OF COUNTY COMMISSIONERS

## ADMINISTRATIVE BUDGET TRANSFER REPORT

12/30/2025 to 01/22/2026

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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### Human Resources

*Journal Number #* 2026-4-367

*Date Executed:* 01/12/2026

During the budget season, we were instructed to reduce expenditures wherever possible which led to not allocating funds to Computer Hardware account. As a result, the current expenditure budget is inadequate to cover the replacement of a necessary laptop in Human Resources. To address this issue, we identified Training and Education as the funding source, as only 19% of those funds have been used this fiscal year, leaving sufficient capacity to support this purchase. This situation is considered non-recurring, and in future budget cycles we will ensure that dedicated funds are set aside to cover unforeseen computer hardware needs.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 170	- 555520	Training and Education Program	\$1,690
To	0010	- 170	- 552116	Operating Supplies Computer Hardware	\$1,690

**Human Resources***Journal Number #* 2026-4-1058 *Date Executed:* 01/22/2026

The current budget appropriation is inadequate because an annual renewal cost exceeded the amount originally planned. The renewal came in \$5,000 higher than what was budgeted. To address this shortfall, several internal funding sources with available capacity have been identified, including Travel & Per Diem, Office Supplies, Promotional Activities, and Training & Education. This issue is considered non-recurring. Future budgets will incorporate the updated renewal cost to ensure that the appropriation accurately reflects the true annual expense, preventing similar shortfalls going forward.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 170	- 555501	Training and Education	\$500
From	0010	- 170	- 551101	Office Supplies	\$500
From	0010	- 170	- 548101	Promotional Activities	\$500
From	0010	- 170	- 540101	Travel and Per Diem	\$500
To	0010	- 170	- 552106	Computer Software	\$2,000

**Circuit Court Judges***Journal Number #* 2026-4-929 *Date Executed:* 01/14/2026

Establish a budget in Contract Services. Invoices for Hill's Shred Express service have been paid out of Professional Services when they should be paid from Contract Services. Funding is available under Professional Services since this is the account where the invoices were currently being paid. This will be a recurring expense and we request the budget in the new Contract Services line.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 213	- 531109	Professional Services	\$1,500
To	0010	- 213	- 534101	Contract Serv Other Misc	\$1,500

**Drug Court***Journal Number #* 2026-4-939 *Date Executed:* 01/14/2026

Establish a budget in Contract Services. Invoices for Hill's Shred Express service have been paid out of Professional Services when they should be paid from Contract Services. Funding is available under Professional Services since this is the account where the invoices were currently being paid. This will be a recurring expense and we request the budget in the new Contract Services line.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	0010	- 282	- 531109	Professional Services	\$150
To	0010	- 282	- 534101	Contract Serv Other Misc	\$150

**County Transportation Maintenance Fund****Transportation***Journal Number #* 2026-4-1021 *Date Executed:* 01/16/2026

Additional funds are needed in Printing & Binding to facilitate purchases through the year. Expenses in this account have been higher than initially anticipated. \$500 will be transferred from Operating Supplies

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1020	- 400	- 552108	Operating Supplies	\$500
To	1020	- 400	- 547101	Printing and Binding	\$500

## Criminal Justice Court Costs Fund

### **Juvenile Alternative Program Drug Court**

*Journal Number #* 2026-4-942      *Date Executed:* 01/14/2026

Establish a budget in Contract Services. Invoices for Hill's Shred Express service have been paid out of Professional Services when they should be paid from Contract Services. Funding is available under Professional Services since this is the account where the invoices were currently being paid. This will be a recurring expense and we request the budget in the new Contract Services line.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	1052	- 272	- 531109	Professional Services	\$400
To	1052	- 272	- 534101	Contract Serv Other Misc	\$400

## Solid Waste Disposal Fund

### **Solid Waste Disposal**

*Journal Number #* 2026-4-1108      *Date Executed:* 01/22/2026

Solid Waste needed to replace several office chairs in our department due to deterioration of the leather material. This expense was not included in the department's budget plan; however, the chair replacements became necessary. As a result of this unforeseen expense, additional funds are needed in Office Supplies to cover costs for the remainder of the fiscal year. Funds are available in Gasoline Oil and Lubricants.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	4010	- 423	- 552101	Gasoline Oil and Lubricants	\$2,500
To	4010	- 423	- 551101	Office Supplies	\$2,500

## Insurance Fund

### **Employee Wellness Program**

*Journal Number #* 2026-4-1173      *Date Executed:* 01/16/2026

The Employee Wellness Program is requesting to transfer funds from Travel and Per Diem to Training and Education due to CPR classes conducted with the expectation that costs could be allocated to individual departments but further review confirmed that cost allocation is not allowed. The Travel and Per Diem account has been identified as the available funding source since no travel related trainings are planned for the Wellness Coordinator this year, leaving sufficient funds to support the needed training expenses.

	<u>Fund</u>	<u>Dept</u>	<u>Account</u>	<u>Account Name</u>	<u>Amount</u>
From	5010	- 163	- 540101	Travel and Per Diem	\$318
To	5010	- 163	- 555501	Training and Education	\$318