



Levy County Board of County Commissioners Agenda Item Summary Form

1. **Name and Title:** Jason Rivera, Director
2. **Department:** Finance and Administration
3. **Meeting Date:** Tuesday, January 6, 2026

4. **Requested Action:**
Approve budget amendment re-appropriating \$400,000 from Reserves for Contingency to a Transfer Out to the Sheriff to fund vehicle purchases.

5. **Cost & Funding Source:**
\$400,000 General Fund Reserve for Contingency

6. **Justification of Request:**

The Sheriff ordered replacement vehicles in FY25 with the expectation that delivery would occur prior to September 30, 2025. Due to vendor delays, the vehicles were not delivered before fiscal year-end. Pursuant to section 218.36, Florida Statutes, Constitutional Officers are required to remit any unexpended budgeted funds to the Board of County Commissioners by October 31 of each year. Because the vehicles had not yet been delivered, the Sheriff was required to remit the funds necessary to pay for the vehicles.

At the time the FY26 budget was developed, the vehicles were still anticipated to be delivered prior to October 1, 2025; therefore, the associated costs were not included in the Sheriff's FY26 budget request. This budget amendment re-appropriates \$400,000 from Reserves for Contingencies to cover the cost of the replacement vehicles upon delivery. This cost is offset by the Sheriff's remitted funds for FY25, which exceed this amount.