



## Levy County Board of County Commissioners Agenda Item Summary Form

1. **Name and Title:** Jason D. Rivera - Director
2. **Department:** Finance & Administration
3. **Meeting Date:** Tuesday, April 7, 2026

4. **Requested Action:**

Approve budget amendment appropriating Reserves for Contingency within the Fire and EMS Funds to fully fund the General Fund cost allocation for FY2026, ensuring the budgets reflect the full cost of providing services, including indirect administrative support.

5. **Cost & Funding Source:**  
Reserves for Contingency

6. **Justification of Request:**

This budget amendment recognizes and appropriates reserves within the Fire and Emergency Medical Services (EMS) Funds to fully fund the General Fund cost allocation for FY2026.

The purpose of this adjustment is to ensure that the budgets for both funds accurately reflect the full cost of providing services, including indirect administrative and support services provided by the General Fund. Recognizing these costs supports transparency, aligns with best practices in governmental financial reporting, and provides a more complete picture for evaluating service delivery and future rate-setting decisions.

At the same time, it is important to acknowledge that both the Fire and EMS Funds currently rely on General Fund subsidies to support operations. As a result, a portion of this cost allocation represents a circular flow of resources, where the General Fund is effectively allocating costs to funds it is already supporting.

This amendment does not change the underlying financial position of the County but ensures that expenditures are properly reflected for reporting and policy evaluation purposes. Moving forward, this approach will help inform ongoing discussions regarding long-term funding strategies, including the goal of aligning dedicated revenues with the full cost of services.