



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, February 17, 2026
4. **Requested Action:**

APPROVE RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF LEVY COUNTY, FLORIDA, AMENDING THE FISCAL YEAR 2025–2026 BUDGET IN THE AMOUNT OF \$6,642,236 TO RECOGNIZE INSURANCE PROCEEDS AND STATE GRANT REVENUES, APPROVE INTERFUND TRANSFERS, AND APPROPRIATE FUNDING FOR MULTIPLE CAPITAL PROJECTS, AND GRANT-FUNDED PROJECTS; PROVIDING CERTAIN FINDINGS; PROVIDING FOR CONFLICTS, SEVERABILITY, AND AN EFFECTIVE DATE.

5. **Cost & Funding Source:**

- **General Fund (Fund 001):** Recognize insurance claim proceeds in the amount of \$127,182 and appropriate the funds to a transfer to the Solid Waste Fund.
- **Housing Fund (Fund 102):** Recognize and appropriate State grant revenues and expenditures totaling \$750,000.
- **Solid Waste Fund (Fund 402):** Recognize a transfer in the amount of \$127,182 from the General Fund and appropriate the funds for capital equipment; and recognize and appropriate \$2,777 in remaining grant funds from FY25.
- **Building Fund (Fund 134):** Reduce reserves in the amount of \$635,570 and appropriate the funds to a transfer to the Capital Fund.
- **Capital Fund (Fund 301):** Recognize a transfer in the amount of \$635,570 from the Building Fund and appropriate the funds for building renovations, including a new roof, and construction of a parking lot.
- **Grant Fund (Fund 115):** Recognize and appropriate State grant revenues and expenditures totaling \$4,999,525.

6. **Justification of Request:**

This budget amendment is necessary to properly align the Fiscal Year 2025–2026 budget with approved County operations by incorporating previously unbudgeted revenues, authorizing interfund transfers, and ensuring appropriations are in place to support approved capital projects and grant-funded activities.