



CLERK OF THE CIRCUIT & COUNTY COURT

Alachua County Courthouse
201 East University Ave
Gainesville, Florida 32601

J. K. "Jess" Irby, Esq. – Clerk

Telephone 352-374-3636

MEMORANDUM

April 28, 2025

To: Alachua County Board of County Commissioners

CC: Tommy Crosby, Assistant County Manager
Budget & Fiscal Services

From: J. K. "Jess" Irby, Esq. - Clerk
Clerk of the Circuit Court

Re: FY 2026 Budget

Pursuant to statute, I hereby submit my FY 2026 budget request for the Clerk's Finance and Accounting Office and the Chapter 29 requirements. As directed by the Office of Management & Budget (OMB), I have adjusted the budget request for Personal Services to include the following adjustments:

- 1) 4% COLA pay adjustment.
- 2) 2% increase for health insurance.
- 3) Updated FRS contribution rates.

I am not requesting any increases in the operating budget. We have reclassified \$30,000 from Personal Services to the Debt Service category because of accounting changes required with the implementation of GASB 87 & 96.

Clerk Finance and Accounting (F&A): Presented below is F&A's budget request for FY2026, including the new costs discussed above.

Category	Amount
Personal Services	\$ 3,678,536
Operating*	199,979
Capital Outlay	-
Debt Service (GASB87/96)	30,000
	<u>\$ 3,908,515</u>

*Note: F&A's total operating budget is \$199,979 of which we are requesting \$156,454 to be included in the Operating Transfer-Out line item and \$43,525 to be retained in an operating expense line item on the County's books to cover the annual self-insurance charge for F&A.

Chapter 29 requirements: Article V related funding is mandated. The budget request includes the Personal Services adjustments provided by OMB, which are as follows:

- 1) 4% COLA pay adjustment.
- 2) 2% increase for health insurance.
- 3) Updated FRS rates.

The operating budget is a continuation budget with no requested changes.

<u>Category</u>	<u>Amount</u>
Personal Services	\$ 182,967
Operating*	278,566
	<u>\$ 461,533</u>

Note: Chapter 29's total operating budget is \$278,566 of which we are requesting \$133,137 to be included in the Operating Transfer-Out line item and \$145,429 to be retained in an operating expense line item on the County's books to cover the annual self-insurance charge allocated to the Clerk's use of space in the courthouses.

Clerk of the Circuit Court: Request the Clerk's Office retain excess fees from Official Records to help offset the health insurance increase to the Clerk's Court related budget and Official Records budget.

Please note that Florida Statutes set the Clerk's service charges.

If you need any additional information, please contact Todd Hutchison at 374-3605.