



MATT BROOKS

CLERK OF THE CIRCUIT COURT & COMPTROLLER

LEVY COUNTY, FLORIDA

May 21, 2026

Honorable Members of the Board of County Commissioners and County Manager:

Please find attached the budget request for the Levy County Clerk of Court & Comptroller's Office for Fiscal Year 2026–2027.

My staff and I sincerely appreciate your continued support and cooperation.

For Fiscal Year 2027, the Clerk's overall organizational budget is proposed to remain at its current funding level. Budgeted revenues collected by the Clerk are anticipated to remain stable. Through the strategic realignment of positions, along with the retirement of several personnel, we have achieved a reduction in operating expenses. These efficiencies have contributed to a modest decrease in the required transfer request.

Accordingly, as outlined above, the BOCC Transfer funding request reflects a net decrease of \$3,116— from \$1,396,932 in Fiscal Year 2026 to \$1,393,816 for Fiscal Year 2027. This represents a reduction of approximately 0.22 percent.

Additional details are provided in the accompanying schedules. Should you have any questions or require further information, please do not hesitate to contact Diana or me.

Thank you for your consideration and your continued support and cooperation.

Sincerely,

Matt Brooks
Clerk and Comptroller

RESPECT. INTEGRITY. SERVICE. TRUST.

355 South Court Street - Bronson, FL 32621-6520
TELEPHONE: 352-486-5266 | FACSIMILE: 352-486-5166
www.LevyClerk.com

DETAIL OF CLERK INCREASE REQUESTS

SUMMARY:

CLERK FISCAL YEAR 2025-2026 ORIGINAL BUDGET TRANSFER	\$ 1,396,932	
ADD: FY 2026 APPROPRIATION OF OTHER GENERAL REVENUES COLLECTED BY CLERK	\$ 308,400	
TOTAL APPROPRIATION CURRENTLY IN BOCC FY 2026 BUDGET	\$ 1,705,332	
Raise Cost 3% FOR BOCC-FUNDED FTE, (Based on BOCC plan - includes FICA)	\$ (61,019)	
Contract Services decreased for Contract Services (outside Finance Services / Historic Document Preservation)	\$ (35,195)	
One time increase request to replace 7+ year old server that houses ADG/Payroll/Payables for BOCC, All Clerk local Resource files, Historic Scanned Files for Public Access, Software, etc.,	\$ (14,960)	
One time increase request to replace all Comptroller's desktop computers and battery backups that have reached their usefull life.	\$ -	
Net Reallocation/Correction of Administrative Staff Overhead Between Functions per workload and job duties.		0.0%
OPERATING COST INFLATION OF 5% & True up of various expense liness underbudgeted.	\$ 57,126	
INCREASE TO STAFF TRAINING (\$1,700 increase for related travel).	\$ -	
PLUS HEALTH & FRS INCREASES	\$ 50,932	*
ADJUSTED TOTAL CLERK AND COMPTROLLER BUDGET	\$ 1,702,216	
LESS BUDGETED FY 2026 OTHER GENERAL REVENUES COLLECTED BY CLERK	\$ 308,400	0.0%
FY 2027 BOCC TRANSFER REQUEST	\$ 1,393,816	
FY 2027 BOCC TRANSFER REQUEST INCREASE OPTION REQUESTED FOR APPROVAL	\$ (3,116)	
Transfer Request % Decrease	-0.22%	
*DETAILS OF ADDITIONAL HEALTH AND FRS COSTS:		
FY 2026 Florida Retirement System Rate Increase Component - BOCC-Funded FTE:	\$ 40,906	} \$ 50,932
FY 2026 Health Insurance at 100% includes Health Equity - BOCC-Funded FTE:	\$ 10,026	
Total Benefit-Cost Rate increases	\$ 50,932	

LEVY COUNTY CLERK & COMPTROLLER OPERATIONAL BUDGET - FY 2027
CLERK GENERAL FUND

	Sum of 2025 Actual	Sum of 2026 Budget	Sum of 2027 Budget Request	Sum of Increase/(Decrease)
050 - CLERK GENERAL FUND				
R - Revenue				
3 - Inter Govt	47,848.67	35,000	35,000	-
4 - Service Chrg	337,829.70	287,500	287,500	-
6 - Miscellaneous	37,910.97	4,400	4,400	-
8 - Other	1,181,013.00	1,378,432	1,375,316	(3,116)
R - Revenue Total	1,604,602.34	1,705,332	1,702,216	(3,116)
X - Expense				
P - Payroll	(1,268,948.49)	(1,419,146)	(1,409,059)	10,087
O - Operating	(201,549.16)	(266,026)	(287,957)	(21,931)
C - Capital	-	(20,160)	(5,200)	14,960
U - Other Use	(120,918.69)	-	-	-
X - Expense Total	(1,591,416.34)	(1,705,332)	(1,702,216)	3,116

**LEVY COUNTY CLERK & COMPTROLLER OPERATIONAL BUDGET - FY 2026
CLERK GENERAL FUND**

	Sum of 2025 Actual	Sum of 2026 Budget	Sum of 2027 Budget Request
050 - CLERK GENERAL FUND			
R - Revenue			
3 - Inter Govt	47,848.67	35,000	35,000
4 - Service Chrg	337,829.70	287,500	287,500
6 - Miscellaneous	37,910.97	4,400	4,400
8 - Other	1,181,013.00	1,378,432	1,375,316
R - Revenue Total	1,604,602.34	1,705,332	1,702,216
X - Expense			
0002 - FINANCE & BOCC MINUTES			
P - Payroll	(768,419.97)	(956,001)	(939,995)
O - Operating	(49,663.48)	(67,974)	(78,662)
C - Capital	-	(14,960)	-
0003 - IT			
O - Operating	(68,302.10)	(57,512)	(60,068)
C - Capital	-	(5,200)	(5,200)
0021 - RECORDING			
P - Payroll	(273,875.00)	(278,269)	(296,599)
O - Operating	(42,993.00)	(107,100)	(83,790)
0025 - 4-D CHILD SUPPORT			
P - Payroll	(69,770.04)	(45,485)	(44,485)
O - Operating	(834.23)	(3,607)	(18,343)
0040 - BOCC FUNDED COURT COMMUNICATIONS			
O - Operating	(11,175.21)	(11,648)	(12,000)
0053 - CLERK NON-COURT ADMIN			
P - Payroll	(156,883.28)	(139,391)	(127,980)
O - Operating	(28,581.36)	(18,185)	(35,094)
6004 - OFFICE RESTORATION & RENOVATIONS			
O - Operating	-	-	-
9900 -			
U - Other Use	(120,918.69)	-	-
C101 - CLERK SPACE RENOVATIONS AND FURNISHINGS - FINANCE			
O - Operating	-	-	-
X - Expense Total	(1,591,416.36)	(1,705,332.00)	(1,702,216)
50 - CLERK GENERAL FUND TOTAL	13,185.98	-	-

** FY 2024 audit is still in progress.