

CLERK OF THE CIRCUIT COURT
Department 300 - Budget Comparison

Description	2024/2025 Budget	2025/2026 Request	Admin	Increase (Decrease)	Percentage Change
			Recommended 2025/2026 Budget		
Budget Transfer - Clerk to the Board	\$1,523,158	\$1,557,687	\$1,557,687	\$34,529	2.3%
Worker's Compensation	\$1,324	\$1,364	\$1,364	\$40	3.0%
OPEB Expense	\$1,863	\$2,049	\$2,049	\$186	10.0%
Total General Fund Request	\$1,526,345	\$1,561,100	\$1,561,100	\$34,755	2.3%

TAX COLLECTOR

Department 400 - Budget Comparison

Description	2024/2025 Budget	Estimated Admin Recommended	Increase (Decrease)	Percentage Change
		2025/2026 Budget		
Postage	\$30,000	\$32,000	\$2,000	6.67%
Budget Transfer - Tax Collector	\$3,216,315	\$3,377,131	\$160,816	5.00%
Worker's Compensation	\$5,834	\$5,834	\$0	0.00%
Subtotal w/o OPEB	\$3,252,149	\$3,414,965	\$162,816	5.01%
OPEB Expense	\$10,877	\$10,877	\$0	0.00%
Total General Fund	\$3,263,026	\$3,425,842	\$162,816	4.99%
MSTU Fund	\$197,420	\$207,291	\$9,871	5.00%
Emergency Services District	\$591,803	\$621,393	\$29,590	5.00%
SWDD	\$233,525	\$437,325	\$203,800	87.27%
Streetlighting Districts	\$10,405	\$14,331	\$3,926	37.73%
Land Acquisition Bonds	\$0	\$38,820	\$38,820	n/a
Total IRC Budget	\$4,296,179	\$4,745,002	\$448,823	10.4%
Total budget	7,200,141			

Note: The Tax Collector does not have to submit her budget until August 1, 2025, so these are estimates made by County staff. Since the Tax Collector is a fee officer, this represents that portion of the budget the County expects to pay in excess of fees received for FY 2025/2026.

PROPERTY APPRAISER

Department 500 - Budget Comparison

Description	2024/2025 Budget	2025/2026 Request	Admin Recommended 2025/2026 Budget	Increase (Decrease)	Percentage Change
<u>General Fund:</u>					
Budget Transfer - Property Appraiser	\$4,327,517	\$4,527,636	\$4,527,636	\$200,119	4.6%
Postage	\$65,000	\$75,000	\$75,000	\$10,000	15.4%
Worker's Compensation	\$24,600	\$24,600	\$24,600	\$0	0.0%
Subtotal w/o OPEB	4,417,117	4,627,236	4,627,236	210,119	4.8%
OPEB Expense	\$5,811	\$5,811	\$5,811	\$0	0.0%
Total General Fund	\$4,422,928	\$4,633,047	\$4,633,047	\$210,119	4.8%
Emergency Services District	\$705,167	\$755,265	\$755,265	\$50,098	7.1%
Environmentally Sensitive Land Bonds	\$0	\$25,012	\$25,012	\$25,012	n/a
Total Taxing Funds Budget	\$5,128,095	\$5,413,324	\$5,413,324	\$285,229	5.6%
Solid Waste	\$150,890	\$212,475	\$212,475	\$61,585	40.8%
Non-Ad Valorem Assessments	11,033	12,320	12,320	1,287	11.7%
Total Taxing Funds, Solid Waste & Streetlighting Districts	\$5,290,018	\$5,638,119	\$5,638,119	\$348,101	6.6%

Sheriff's Office

Department 600 - Comparison to Original Budget

Description	2024/2025 Budget	2025/2026 Request	Admin	Increase (Decrease)	Percentage Change
			Recommended 2025/2026 Budget		
General Fund Draw	\$75,793,708	\$89,704,747	\$79,803,744	\$4,010,036	5.29%
Worker's Compensation	\$919,333	\$1,225,551	\$1,225,551	\$306,218	33.31%
OPEB Expense	\$230,543	\$228,988	\$228,988	(\$1,555)	-0.67%
Total General Fund	\$76,943,584	\$91,159,286	\$81,258,283	\$4,314,699	5.61%
911 Surcharge (Fund 120)	\$288,607	\$251,084	\$251,084	(\$37,523)	-13.00%
Optional Sales Tax - Vehicles/Radios	\$1,679,764	\$2,137,305	\$2,137,305	\$457,541	27.24%
Total Sheriff Request	\$78,911,955	\$93,547,675	\$83,646,672	\$4,734,717	6.00%
Sheriff Electric	\$780,000	\$780,000	\$780,000	\$0	0.00%
Total Sheriff Expenses	\$79,691,955	\$94,327,675	\$84,426,672	\$4,734,717	5.94%

Supervisor Of Elections
Department 700 - Budget Comparison

Description	2024/2025 Budget	2025/2026 Request	Increase (Decrease)	Percentage Change
Transfer - Supervisor of Elections	\$2,262,309	\$2,417,661	\$155,352	6.9%
OPEB Expense	\$1,788	\$1,937	\$149	8.3%
Worker's Compensation	\$1,492	\$1,727	\$235	15.8%
Total General Fund Budget	\$2,265,589	\$2,421,325	\$155,736	6.9%
Total Budget	\$2,265,589	\$2,421,325	\$155,736	6.9%

Value Adjustment Board
Department 114 - Budget Comparison

Description	2024/2025 Budget	2025/2026 Request	Admin	Increase (Decrease)	Percentage Change
			Recommended 2025/2026 Budget		
Operating Supplies	\$64,809	\$70,000	\$70,000	\$5,191	8.0%
Total General Fund Budget	\$64,809	\$70,000	\$70,000	\$5,191	8.0%