



CFY 2019-20 Operational Budget Instructions

October 1, 2019 – September 30, 2020

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Dear Clerks and Clerk Staff,

Thank you for your hard work and diligence to the budget development process for the Clerks of Court. Every year, the Clerks face new challenges and the Budget Committee is tasked with making sure all necessary information is captured.

The Budget Committee would like each Clerk to complete and submit an Operational Budget for CFY 2019-20. This information will allow the CCOC to provide data to our counterparts in the legislature and Governor's Office, as well as help provide useful information during legislative session to help tell the clerk's story. The information will also aid the CCOC in their ongoing analysis and oversight of budgetary concerns throughout the fiscal year.

There are no major changes to the Operational Budget form from the Original Budget Submission form.

The CCOC is planning to host a WebEx training on the Operational Budget form should you need a refresher. The training will be Friday, **November 1** from 2 PM to 3 PM. The recording of the training will be available on the CCOC website afterwards. A separate e-mail will follow with registration information.

Please contact a Budget Manager at the CCOC should you have additional questions or concerns.

Warm Regards,

Ken Burke, CPA, Pinellas County Clerk of Courts & County Comptroller
Budget Committee Chair

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I. OPERATIONAL BUDGET OVERVIEW

A. AUTHORITY & PURPOSE

At its meeting held on September 26, 2019, the CCOC Budget Committee approved requesting each county to complete an Operational Budget. The Executive Council approved the Budget Committee's recommendation at their meeting held on October 1, 2019.

This information will allow the CCOC to provide data to our counterparts in the legislature and Governor's Office, as well as help provide useful information during legislative session to help tell the clerk's story. The information will also aid the CCOC in their ongoing analysis and oversight of budgetary concerns throughout the fiscal year. It will provide detail on how funds will be spent and allows the CCOC to track spending.

B. BUDGET SUBMISSION INSTRUCTIONS

For CFY 2019-20, the following files will comprise a county's Operational Budget Submission: Operational Budget, Revenue Estimates, and the Certification Letter. The Operational Budget will be submitted using the Operational Budget form which is an Excel file. Revenue estimates will be submitted using the Revenue Projection form which is an Excel file. The certification letter will be submitted using the Operational Budget Certification Letter which is a PDF file. Forms and certification letter should be submitted to the CCOC email address, reports@flccoc.org, by the close of business on **Friday, November 22, 2019**.

If you have questions or issues with your submission, please contact a Budget Manager at the CCOC prior to the deadline. You may call our office at (850) 386-2223. Do **NOT** email questions or comments to the submission email address as this email is not maintained for correspondence.

File Location: All forms can be found on the CCOC website under Budget Process: <https://flccoc.org/budget-process/>

File Name: When saving the file replace "CountyName" with your county's name, such as Marion. For the first submission your version number should be 1, which is the default in the file name. If you submit a revised version, make sure to indicate the version number in the file name. Only change the version number to match the versions you have **submitted** to the CCOC.

The file name for the Operational Budget Excel file is "CountyName CFY1920 Operational Budget Ver1.xlsx".

Default File Name: CountyName CFY1920 Operational Budget Ver1.xlsx

Sample File Name: Marion CFY1920 Operational Budget Ver1.xlsx

CFY 2019-20 OPERATIONAL BUDGET INSTRUCTIONS

The file name for the Certification letter is “CountyName CFY1920 Operational Budget Certification Letter”.

Default File Name: CountyName CFY1920 Operational Budget Certification Letter.pdf

Sample File Name: Marion CFY1920 Operational Budget Certification Letter.pdf

The file name for the Revenue Projection Excel form “CountyName CFY1920 Revenue Projection Ver1”.

Default File Name: CountyName CFY1920 Revenue Projection Ver1.xlsx

Sample File Name: Marion CFY1920 Revenue Projection Ver1.xlsx

C. TIMELINE

The CCOC is planning to host a WebEx training on the Operational Budget form should you need a refresher. This will be **Friday, November 1 from 2 PM to 3 PM**. A separate e-mail will follow with registration information.

Forms are due by the close of business on **Friday, November 22, 2019**. Please contact a CCOC Budget Manager immediately if you will not be able to complete your Operational Budget files on time.

The 2020 Legislative Session begins earlier than normal, and the information gleaned from Operational Budgets is critical to telling the clerk’s story.

CCOC staff will perform technical reviews of Operational Budget submissions in December.

II. BUDGET EXHIBITS AND INSTRUCTIONS

A. LIST OF EXHIBITS

The following is a list of the Exhibits contained in the CFY 2018-19 Operational Budget form as approved but the Budget Committee.

Exhibit	Exhibit Name
A	Front Page
B	Gross Court Personnel Detail
B1	Gross FTEs
B2	Personnel Cost
C	Operating Costs Detail
C1	Operating Costs
D	Capital Costs Detail
D1	Capital Costs
E	Net Budget Amount
G	Additional Information

Some sections of the form that were part of the Original Budget Submission have been hidden and are not part of the Operational Budget Submission.

B. GENERAL GUIDELINES

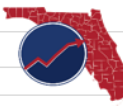
The following general guidelines apply to the CFY 2018-19 Operational Budget submission:

1. Include **all** budgeted court related costs/expenditures, regardless if these costs are paid by other entities or other revenue sources.
2. “Give proper deference to the constitutional and statutory obligations of counties to fund certain needs of the court system.” These needs include court related personnel services, operating, and capital costs/expenditures such as facilities, maintenance, utilities, security, etc. (See [section 14, Art. V](#) of the State Constitution, [section 29.008\(1\), F.S.](#), and Appendix C)
3. Court related personnel services, operating, and capital costs/expenditures for IT purposes **may** be included if those costs/expenditures are “part of administrative support to perform the court related functions delegated to the Clerk of Court under s. 28.35(3)(a), FS.” (See Appendix C)
4. Refer to the Glossary in Appendix A for commonly referred to terms throughout the instructions.
5. **Do not** drag cells or delete rows as this will override programming built into the form. Any changes to this programming will require that the information be copied to a new form before it can be brought into the CCOC database.
6. **Do not** link entries in the Original Budget Request form to outside sources such as a database or another Excel file. Data connections can become broken. While data may still be visible, the data cannot always be imported into the CCOC database.
 - a. The CCOC recommends performing calculations in another spreadsheet then copying and pasting back into the Original Budget Request form using the paste special – values feature.
7. **Do not** use formulas or equations within the spreadsheet. While the form will allow you to enter formulas for certain fields, issues can arise when the data needs to be imported into the CCOC database.
 - a. The CCOC recommends copying the Exhibit you are working on and pasting into a new Excel workbook. Make all calculations there then copy the final calculation and paste special – values back into the Original Budget Request form.
8. Copying and pasting does not affect **text** in the spreadsheet. The CCOC recommends that all **numerical** values be hand keyed when possible to reduce issues that would prevent your submission from entering our database.

C. INSTRUCTIONS BY EXHIBIT

Exhibit A – Front Page

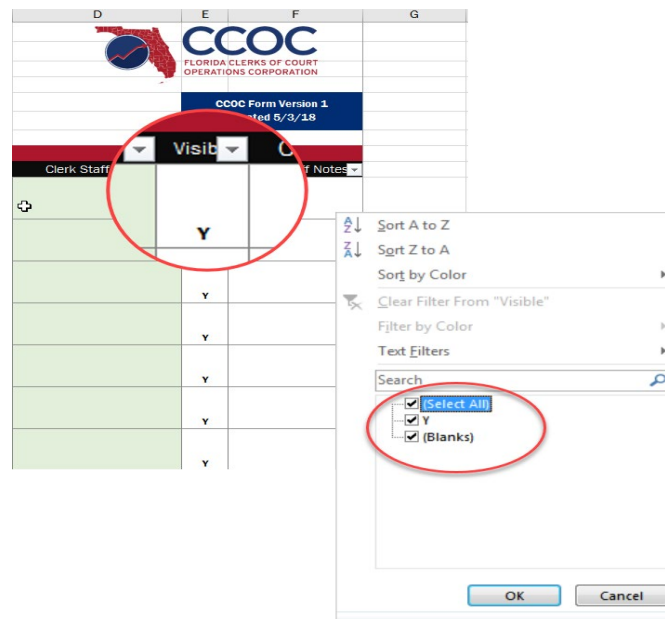
Purpose: To provide identification information and to display warnings as the result of automated checks throughout the Budget Request form.

	A	B	C	D	E
1	Florida CCOC Original Budget Request			 CCOC FLORIDA CLERKS OF COURT OPERATIONS CORPORATION	
2	County Fiscal Year 2019-2020				
3	Section 28.36, Florida Statutes				
4					
5				CCOC Form Version 1 Created 3/31/19	
6	County:	<input type="text"/>			
7					
8	WARNINGS				
9	Tab	Warning	Type	Clerk Staff Notes	Visit
10	B- GrossCourtPersonnelDetail	Check to make sure that all applicable columns A - G are completed for positions listed (look for peach cells).	Lvl 2 - Warning		Y
11	B1- GrossFTEs	No FTEs provided for Title IV-D Reimbursed. Please verify and correct as needed or provide explanation on Exhibit G.	Lvl 1 - ERROR		Y
12	B1- GrossFTEs	Not all Court Types have FTE associated with them. Please verify and correct as needed or provide explanation on Exhibit G.	Lvl 4 - Info Only		Y
13	B2 - PersonnelCosts	No Reimbursable Juror Costs shown for Personnel. Please verify and correct as needed or provide explanation in Additional Info box.	Lvl 3 - Warning		Y

Instructions:

- Select the county name from the drop-down list in cell B6. A list of warnings will automatically populate. Portions of this spreadsheet will not work until the name is selected.
- Warnings are listed on Exhibit A that occur as the result of automated checks within the spreadsheet.
 - Column A identifies the Exhibit (spreadsheet tab) related to the warning.
 - Column B describes the warning and is color coded to match the warning level.
 - Column C identifies whether the warning type is an ERROR, Warning, or Info Only.
 - Column D is titled "Clerk Staff Notes" and is available for you to add comments or supporting information regarding the warnings.

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- e. Column E is a specialized filter if you would like to view only rows with data visible. Click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible.
 - f. Contact the CCOC office if you need help understanding and clearing these warnings.
3. Warning Types:
- a. Level 1 – ERROR (Red, Severe)
 - i. Budgets cannot be submitted to the CCOC with red warnings. CCOC staff will not perform a technical review of your file and will return it to you with an explanation e-mail.
 - ii. A red warning will prohibit your budget submission from moving forward and usually indicates a major issue in the budget form.
 - iii. Your budget cannot be imported into the CCOC database with red warnings.
 - b. Level 2 – Warning (Orange, Moderate)
 - i. Budgets can be submitted to the CCOC with orange warnings.
 - ii. An orange warning will not prevent a budget from moving forward but will cause a delay while information is identified as either problematic or acceptable.
 - iii. Providing thorough explanation for Warnings in the appropriate comment boxes on your submission will expedite the review process.
 - c. Level 3 – Warning (Yellow, Mild)
 - i. Budgets can be submitted to the CCOC with yellow warnings.
 - ii. A yellow warning will not prevent a budget from moving forward but may cause a delay while information is verified as acceptable.

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- iii. Providing thorough explanation for Warnings in the appropriate comment boxes on your submission will expedite the review process.
- d. Level 4 – Info Only (Green)
 - i. Budgets can be submitted with green warnings.
 - ii. A green warning will not delay a budget from moving forward.
 - iii. Green warnings usually require explanation to be provided in the additional information cell on the various Exhibits.
 - iv. Providing thorough explanation when necessary in the appropriate comment boxes on your submission will expedite the review process.

Exhibit B – Gross Court Personnel Detail

Purpose: To document gross court-related Full-time Equivalent (FTE) positions, regardless of funding source, and provide personnel details for each position.

	A	B	E	F	G
1					
2	Gross Court FTEs and Personnel Detail				
3					
	Position Number	Job Title	Currently Vacant Position (Select Yes)	Length of time for Current Vacancy	Pay Type
4					
5		Clerk of Court			
6					
7					
8					
9					
10					
11					
12					

Instructions:

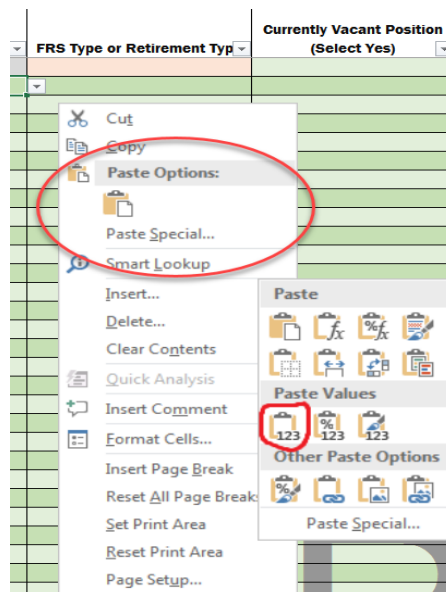
- The selected county name will appear in cell A1.
- Enter the detail for your current positions for CFY 2018-19.
- Each position listed on this Exhibit must have some court related duties or functions. If you have positions that are 100% non-court, they should not be included.
- Include jury personnel on this Exhibit as part of your gross budget request. The portion of the costs that are reimbursed will be considered on Exhibit E – Net Budget Amount.
- Include Title IV-D Child Support personnel on this Exhibit as part of your gross budget request. Any reimbursement for these positions will be considered on Exhibit E – Net Budget Amount.

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6. Do not include IT personnel on this Exhibit. Enter IT FTE and expenditures will be collected on Exhibit E – Net Budget Amount.
7. As you type information into each row, Column AV will automatically contain a Y.
 - a. If you want to see only the rows with data, click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible. (See image under Exhibit A instructions more information.)
8. All personnel columns can be **FILTERED** but they cannot be SORTED
 - a. There are 1,301 rows for personnel information.
 - b. If you **SORT** data on this Exhibit, formulas on future Exhibits will not work and the form will no longer be usable. *The CCOC cannot fix the form.* You will have to start over again with a blank form.



9. If entering information from another spreadsheet, the copy and paste special values feature in Excel can be utilized.



- a. The “Paste Special, Values” feature will truncate the figure entered and not round, potentially causing rounding errors. The CCOC advises you to verify your figures and enter manually when possible. Text fields are not affected by the paste feature.
- b. There are hidden columns on the CFY 2018-19 Operational Budget form so be careful when copying full rows. CCOC advises copying full columns.

- c. Row 5 cannot be copied because of locked cells related to the Elected Clerk position. You will need to hand-key this information.
10. In Column A, titled “Position Number,” list individual position numbers associated with each position in your office. Do not combine FTEs with the same job title as individual position data is required.
- a. When data is entered in this cell, the cells that are required for completion in that row will highlight red. Once data is entered, it will return to green.
 - b. If you do not use position numbers in your office, simply enter consecutive numbers (1, 2, 3, etc.). Do not list individual names.
11. In Column B, titled “Job Title,” list the job titled related to each position number.
- a. Do not list individual names.
12. In Column C, titled “Employment Type,” select one for each job title. The elected Clerk has been entered for you in Columns B and C of row 5. Be sure to complete the remaining required fields.
- a. Benefit Eligible Position
 - i. Full-time positions that are eligible to receive benefits.
 - b. OPS/Part-time Not Benefit Eligible
 - i. Part-time positions that are not eligible to receive benefits.
 - c. Volunteer
 - i. Non-employed positions that perform court-related functions; they do not receive any compensation.
 - ii. Listed here to have workload counted towards FTE totals and would have no dollars included.
 - iii. FRS Type would be “Not Eligible – Position”
 - iv. Pay Type would be “Volunteer (No Pay)”
 - d. New – Benefit Eligible
 - i. New position for CFY 2018-19 that is eligible to receive benefits.
 - e. New – Not Benefit Eligible
 - i. New position for CFY 2018-19 that is not eligible to receive benefits.
 - f. Contract FTE (no position anticipated)
 - i. Listed on this form to have workload counted towards FTE totals but position is funded through Contract Services. No dollar amounts should be entered for this position.
 - ii. FRS Type would be “Not Eligible – Position”
 - iii. Pay Type would be “Contract FTE (no position anticipated)”
13. In Column D, titled “FRS Type or Retirement Type,” select one for each job title.
- a. Not Eligible – Position
 - b. Not Eligible – Person
 - c. HA/PA Regular Class (RA/QA)
 - d. DROP Regular Class
 - e. HM/PM Sr Mgmt Srvc Class (RM/QM; RP/QP; RQ/QP; RQ/QQ; HP/PP; HQ/PQ)
 - f. DROP Sr Mgmt Srvc

- g. HB/PB Special Risk
 - h. HJ/PJ Special Risk Admin Support Class
 - i. HI/PI Clerk (EOC) (RI/QI)
 - j. DE/DF/DG/DH DROP Elected Officers Class
 - k. UA Reg Class Reemployment
 - l. UB Special Risk Reemployed
 - m. UM Sr Mgmt Svc Reemployed
 - n. Non-FRS (Duval) Pension
 - o. Non-FRS (Duval) Investment Plan
14. In Column E, titled “Currently Vacant Position,” select yes for applicable job titles.
- a. Yes.
 - i. When selecting this option, the box for length of vacancy will appear in red.
 - b. Yes, but contracted.
 - i. Select this option if permanent positions are filled with temporary personnel that may become permanent. This does **not** include OPS personnel but **does** include personnel that come from an employment agency, temporary to permanent personnel, or short-term contract for a person to fill a specific position.
 - ii. Do not include contracts that are for operational services.
15. If you use the employment type “Contract FTE (no position anticipated),” then select “Not eligible – position” in the FRS Type, and select “Contract FTE (no position anticipated)” for the Pay Type. Enter zero for the Pay Rate, the number of Hours worked, and no dollars for the position. Those dollars will be entered on Exhibit C - Operating Costs Detail.
- a. Calculate the number of hours the position works in a week by taking the number of hours worked in a year, divided by 52 weeks.
 - b. Use this process to identify seasonal employees that are not permanent OPS positions.
16. If a full-time equivalent position exists and is being filled with a temporary employee, Enter the FTE position information as you would a regular position. Back out the contract amount on this Exhibit in cell P1311 and provide an explanation in E1315. This will prevent counting the dollars for this position twice.
- a. In Column E, titled “Currently Vacant Position,” select “Yes, but contracted” and then enter the length of time the position has been vacant in Column F.
 - b. Full contract costs should be included on Exhibit C – Operating Costs Detail.
17. In Column F, titled “Length of time for Current Vacancy,” for vacant positions, select the appropriate length of time.
- a. < 3 months
 - b. 3-6 months
 - c. 6 months – 1 year
 - d. 1 year – 2 years

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- a. For offices that operate less than 40 hours, for every full-time position enter the standard work-week hours for your office (i.e. 36 hours).
22. In Column J, titled “Current Actual Total Wages (Annual),” provide actual **annual** wages budgeted for each job title. For volunteers, this amount would be zero; however, for a vacant position this amount would be the amount budgeted if the position were to be filled in CFY 2018-19.
- Lump sum amounts for Overtime related to Current Actual Total Wages (Annual) should be entered in cell J1309. Entered lump sum budgeting for Worker’s Comp should be entered in cell J1310 and Unemployment in cell J1311.
23. In Column K, titled “Current FICA/SS,” provide data for each job title. Lump sum budgeting for FICA/AA related to Overtime should be documented as bucketed items in cell K1309.
24. In Column L, titled “Current FRS/Retirement \$’s,” a calculation is built in that includes the current rate as of April 2018 (see chart below), based upon the FRS type selected and Actual Total Wages. If you budget for this amount by calculating a blended rate, etc., you may override the calculation in this column by deleting the number and entering your information. Lump sum budgeting for FRS/Retirement related to Overtime should be documented as bucketed items in cell L1309.

FRS Type	FRS Rates
Not Eligible - Position	0.00%
Not Eligible - Person	0.00%
HI/PI Clerk (EOC) (RI/QI)	48.82%
HA/PA Regular Class (RA/QA)	8.47%
HM/PM Sr Mgmt Svc Class (RM/QM; RP/QP; RQ/QP; RQ/QQ; HP/PP; HQ/PQ)	25.41%
HB/PB Special Risk	25.48%
HJ/PJ Special Risk Admin Support Class	38.59%
DE/DF/DG/DH DROP Clerk (EOC)	9.92%
DROP - All Other Classes	14.60%
UA Reg Class Reemployed	5.22%
UB Special Risk Reemployed	12.81%
UI Clerk - Reemployed	40.03%
UM Sr Mgmt Svc Reemployed	20.75%
Non-FRS (Duval) Pension	0.00%
Non-FRS (Duval) Investment Plan	0.00%

Note: These rates were approved by the Florida Legislature in their 2019 Session.

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25. In Columns M and N, titled “Current General Budgeted Health” and “Current Budgeted Actual Health,” select only **one** column to complete.
- If you budget an average amount of health benefits for all employees, please fill out the “Current General Budgeted Health” column for each job title.
 - If you budget an actual amount for most or all positions, please fill out the “Current Budgeted Actual Health” column for each job title.
26. In Column O, titled “Current Life Insurance,” provide data for each job title. For lump sum budgeting, enter amount in the cell O1307 and provide explanation in the Additional Info text box in cell E1315.
27. In Column P, titled “Current Other Benefits (Dental, Vision, supplements, etc.),” provide data for each job title.
- Include other benefits budgeted by each job title such as life insurance, dental insurance, vision insurance, OPEB, supplements provided for education, training, etc.
 - If needed, provide any lump sum bucketed Other Benefits that cannot be broken out by employee in cell P1307. Please provide explanation of what is included in this amount in the Additional Info text box in cell E1315.
 - If you budget lump sum for OPEB, provide explanation in the Additional Info text box in cell E1315 then enter amounts into the following cells:
 - Health Insurance in cell P1308
 - Vision, Dental, or Life Insurance in cell P1309
 - Other in cell P1310
28. Use cell P1311 to enter Other Increase/Decrease as needed to account for attrition or other changes. Please make appropriate notes in the Additional Info box in cell E1315 for any amount entered in this cell.
29. In Column Q, titled “Current Budgeted Separation Payout,” for positions that you know are separating in CFY 2018-19, include the budgeted payout for that employee. Leave blank if not applicable.
30. In Column AK, titled “% Workload Allocation,” enter the Non-Court percentage allocated for each position. This will automatically adjust the Court workload allocation percentage.

% Workload Allocation		Avg Hours Worked Allocated to Court	FTE Allocated to Court	Personnel Costs Allocated to Court	Row Visible
Court	Non-Court				
100.00%		40.00	1.00	\$ -	Y
100.00%		0.00	0.00	\$ -	
100.00%		0.00	0.00	\$ -	
100.00%		0.00	0.00	\$ -	
100.00%		0.00	0.00	\$ -	
100.00%		0.00	0.00	\$ -	
100.00%		0.00	0.00	\$ -	
100.00%		0.00	0.00	\$ -	
100.00%		0.00	0.00	\$ -	
100.00%		0.00	0.00	\$ -	

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- a. Include all employees who have any court related workload or duties on this Exhibit at the full amount of their position and the spreadsheet will calculate their court related costs from this percentage allocation.
31. Only the court portion of the employees' hours and personnel costs will be used to calculate Total Court FTEs in cell B1311 and Total Court Personnel Costs in cell B1326.
- a. The Total Court FTEs in cell B1311 is carried forward to Exhibit B1.
 - b. The Total of Cells B1315 through B1325 are carried forward to Exhibit B2.

Exhibit B1 – Gross FTEs

Purpose: To distribute gross court related FTE from Exhibit B – Gross Court Personnel Detail across the court divisions using the following Universal Accounting System (UAS) codes: Clerk Court Administration (604), Jury Management (608), Circuit Criminal (614), Circuit Civil (634), Family (654), Juvenile (674), Probate (694), County Criminal (724), County Civil (744), & Traffic (764).

	A	B	C	D	E	F	G	H
1								
2	Gross Court FTEs by UAS Code							
3		Clerk Court Admin	Jury Mgmt	Circuit Criminal	Criminal With Jury Mgmt	Circuit Civil	With Jury Mgmt Breakout	Family
4	Note: FTE can be recorded to two decimal points.				60.00%		40.00%	
5	Cost Centers / Departments	604	608	614		634		654
6	Title IV-D Child Support (Reimbursed)							
7	Title IV-D Child Support (Non-Reimbursed)				0.00		0.00	
8	Elected Clerk	1.00			0.00		0.00	
9	Human Resources				0.00		0.00	
10	Clerk Accounting				0.00		0.00	
11	Executive Administration				0.00		0.00	
12	Calculated FTE Cost Center Based on Tab B Detail			0.00	0.00	0.00	0.00	0.00
13	Jury Management (Reimbursed)				0.00		0.00	
14					0.00		0.00	
15					0.00		0.00	
16					0.00		0.00	
17					0.00		0.00	

Instructions:

1. The selected county name will appear in cell A1.
2. Refer to the glossary in Appendix B for definitions of Universal Accounting System (UAS) codes, and to determine which functions should be included.
3. As you type information into each row, Column AC will automatically contain a Y.
 - a. If you want to see only the rows with data, click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible. (See image under Exhibit A instructions more information.)

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4. Information Technology (IT), UAS codes 713 and 716, are not included on this Exhibit. IT costs to be funded from CCOC Trust Fund dollars will be accounted for on Exhibit E – Net Budget Amount.
5. Shared and Non-Court allocations are collected on this Exhibit in Columns V (UAS code 513), Column W (UAS Code 519), and Column X – Shared Indirect Overhead.

Non-Court	Non-Court	Shared Indirect Overhead	Court Side Shared Overhead	Side Shared Overhead
			100.00%	0.00%
513	519			
		0.50	0.50	0.00
			0.00	0.00
			0.00	0.00
			0.00	0.00

6. From Exhibit B – Gross Court Personnel Detail, the Court FTE allocation in cell AM5 for the Clerk is carried over to this Exhibit. The amount defaults to Clerk Court Admin in cell B8 but can be manually distributed across the court divisions as needed.
7. Line 12 of this Exhibit will automatically populate with the remaining Gross Court FTE from Exhibit B across the various court divisions based on the default percentages for allocating juvenile (UAS 674), traffic (UAS 764), and jury management (UAS 608) FTEs between criminal and civil court.

Family	Juvenile	Juvenile Delinquency Breakout	Juvenile Dependency Breakout	Probate	County Criminal	Criminal With Jury Mgmt	County Civil	Traffic	Criminal Traffic Breakout	Civil Traffic Breakout
		41.42%	58.58%			0.00%			40.00%	60.00%
654	674			694	724		744	764		
		0.00	0.00			0.00			0.00	0.00
		0.00	0.00			0.00			0.00	0.00
		0.00	0.00			0.00			0.00	0.00
		0.00	0.00			0.00			0.00	0.00
		0.00	0.00			0.00			0.00	0.00
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00			0.00			0.00	0.00
		0.00	0.00			0.00			0.00	0.00
		0.00	0.00			0.00			0.00	0.00
		0.00	0.00			0.00			0.00	0.00

- a. Default percentages are provided in the table below and are based on a representative survey of Clerks' offices. You can change the percentages to meet the needs of your county.

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UAS Category & Code

Allocation Methodology

Traffic (764)

45.0% - criminal, 55.0% - civil

Juvenile (674)

55.0% - criminal (delinquency),
45.0% - civil (dependency)

Jury Management (608)

76.62% - criminal, 23.38% civil

Jury Management is then allocated to County and Circuit Divisions based on the split of FTEs between those two Divisions, and Civil Jury Management is placed in the Circuit Civil Division.

8. Enter names of Cost Centers in Column A rows 15 through 80. These costs centers will automatically populate on all subsequent Exhibits.
 - a. The paste – special feature in Excel can be utilized to enter this information from another spreadsheet.
 - b. It is recommended that you include cost centers specifically for any in-house Collections Department so that those will be easily identifiable throughout the exhibits.
 - c. You should not enter costs centers that do not have FTE or expenditures associated with them.
9. Manually enter FTE in the various cost centers to adjust Line 12 accordingly.
 - a. Line 12 should equal zero if cost centers are fully utilized. CCOC recommends allocating to the cost centers for an accurate representation of personnel distributions.
 - b. Court Side Court Type Totals in cell AA81 will match the Total Court FTEs from Exhibit B – Gross Court Personnel Detail.
10. A set of pre-established cost centers/departments have been included in Column A.
 - a. Title IV-D Child Support (Reimbursed)
 - b. Title IV-D Child Support (Non-Reimbursed)
 - c. Elected Clerk
 - d. Human Resources
 - e. Clerk Accounting
 - f. Executive Administration
 - g. Jury Management (Reimbursed)
 - h. Only the following four cost centers can and must be reported under UAS 604:
 - i. Elected Clerk
 - ii. Clerk's Accounting (e.g. payroll, general accounting)
 - iii. Human Resources
 - iv. Executive Administration (e.g. Clerk's secretary, staff attorneys)
11. For each cost center/department, specify the number of FTEs performing activities in the court related UAS code.

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- a. The distribution of FTEs across the cost centers/departments should be based on the best available documentation or approximation of actual work performed, including court administration (supervisors).
12. The following is a list of typical direct support functions that should be distributed among UAS, 608-764:
 - a. Records Management (not Official Records Departments)
 - b. Court Administration (e.g. court supervisors)
 - c. Branch/Satellite offices
 - d. Support Services (other than those listed Clerk Court Admin) such as central mailroom, central intake, switchboard, and call center.
13. For Record Centers, determine how centers are used and by whom.
 - a. If a Record Center is used for all areas of Clerk's office – both Board of County Commission and Courts, identify Court costs only and allocate between UAS codes 608-764 as deemed appropriate (e.g. by case volume or time).
14. The personnel costs (Exhibit B2), operating costs (Exhibit C1), and capital costs (Exhibit D1) exhibits will be allocated to various court divisions based on assignment of court related FTEs on this Exhibit. Changes on this Exhibit will adjust future exhibits, as this Exhibit feeds the information forward.
15. Jury Management FTEs should be included on this exhibit as part of your gross budgeted FTEs.
 - a. Enter FTEs that are reimbursed on Line 13.
 - b. Total Jury Management FTEs that will be carried over to Exhibit E – Net Budget Amount will be the amount in column C.

Exhibit B2 – Personnel Costs

Purpose: To distribute all gross Personnel Services expenditures, Salaries (including Overtime), FICA, FRS, Health Insurance, Unemployment, Worker's Comp, and Other benefits among the court divisions by cost centers.

	A	B
1		
2	Personnel Costs	
3		
4	Cost Centers / Departments	600s-700s
5	1	2
6	Title IV-D Child Support (Reimbursed)	
7	Title IV-D Child Support (Non-Reimbursed)	
8	Elected Clerk	
9	Human Resources	
10	Clerk Accounting	
11	Executive Administration	
12	Calculated FTE Cost Center Based on Tab B Detail	\$ -
13	Jury Management (Reimbursed)	
14		
15		
16		
17		

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Instructions:

1. The selected county name will appear in cell A1.
2. In Column A, titled “Costs Centers/Departments,” each cost center/department that was listed on Exhibit B1 is automatically populated.
 - a. To add an additional cost center, go back to Exhibit B1 to create the cost center and add appropriate FTE.
 - b. The total for the Personnel Costs breakout must equal the Total for the budgeted expenditures.
3. As you type information into each row, Column T will automatically contain a Y.
 - a. If you want to see only the rows with data, click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible. (See image under Exhibit A instructions more information.)

[illegible]

4. Cell B12 will automatically adjust when amounts are distributed across the cost centers.
 - a. The expenditure amount in cell B12 will be automatically distributed among the court divisions based on the FTE allocations from Exhibit B1 – Gross FTEs but will not include Jury.
 - b. If this number is negative, you have over allocated costs and need to correct either the information entered on Exhibit B - Gross Court Personnel Detail or adjust your allocations on this Exhibit.
 - c. Line 12 should equal zero if cost centers are fully utilized. CCOC recommends allocating to the cost centers for an accurate representation of personnel distributions.
 - d. Any amounts unallocated to a cost center and court division will allocate across the court divisions based on FTE allocation on Line 12. It will not include Jury.
 - e. Amounts cannot be manually adjusted as they pull from what was entered and calculated on Exhibit B and allocated on Exhibit B1.
5. On the Personnel Costs breakouts in Columns D through S, the total amount of the Personnel Costs is broken out by the following court divisions:
 - a. Clerk Court Admin

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- b. Jury Management
- c. Circuit Criminal
- d. Circuit Civil
- e. Family
- f. Juvenile Delinquency
- g. Juvenile Dependency
- h. Probate
- i. County Criminal
- j. County Civil
- k. Criminal Traffic
- l. Civil Traffic
- m. Shared

16. Jury Management personnel costs should be included on this exhibit as part of your gross budget.

- a. Enter personnel costs that are reimbursed on Line 13
- b. Total Jury Management expenditures that will be carried over to Exhibit E – Net Budget Amount will be the amount in column E.
- c. Any expenditures greater than the anticipated jury funding amount will be added to the CCOC expenditures.

6. If a cost center/department has no court related FTEs designated on Exhibit B1 – Gross FTEs, any budgeted personnel expenditures for that cost center/department will be distributed across all court types except for Jury.

Exhibit C – Operating Costs Detail

Purpose: To provide detail regarding gross court related operating costs by Universal Accounting System (UAS) codes.

A	B	C	D
1			
2	Gross Court-Related Operating Costs Detail		
3			
4	UAS CODE	OBJECT CODE	OPERATING COSTS
5	31	Professional Services	
6	32	Accounting And Auditing	
7	33	Court Reporter	
8	34	Other Services	
9	35	Investigations	
10	36	Pension Benefits (CPER)	
11	4	Health Insurance	
12	5	Life Insurance	
13	6	Other	
14	40	Travel and Per Diem	
15	41	Communications	
16	42	Freight and Postage Services	
17	43	Utilities	
18	44	Rentals and Leases	
19	45	Insurance	
20	46	Repair and Maintenance	
21	47	Printing and Binding	
22	48	Promotional Activities	
23	49	Other Current Charges	
24	51	Office Supplies	
25	52	Operating Supplies	
26	53	Road Materials and Supplies	
27	54	Books, Pub. Sub., Memberships	
28	55	Training	
29	59	Discretionary	
30	GROSS OPERATING TOTAL		\$ -
31	Jury Operating Expenses		
32		Jury Meals/Lodging	
33		Jury Per Diem	
34		Jury Summonses/Postage	
35		Jury Other	
36	JURY TOTAL		\$ -
37	OPERATING TOTAL		\$ -

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Instructions:

1. The selected county name will appear in cell A1.
2. UAS Codes are listed in Column A and the Object Code identified in Column B/C.
 - a. Definitions of UAS codes are contained in Appendix B.
3. Enter Gross Court related operating costs in Column D.
4. Gross Court related operating costs are totaled in cell D36.
5. Jury costs that will be fully or partially reimbursed should be included in your gross budget request Column D, lines 32 through 35 and will be totaled in cell D36.
6. Additional Information can be entered in cell C38. Provide explanation for Other Services, OPEB Other, Other Current Charges, and Jury Other in this cell.

Exhibit C1 – Operating Costs

Purpose: To distribute all Article V budgeted operating expenditures across the court divisions.

	A	B
1		
2	Operating Costs	
3		
4	Cost Centers / Departments	600s-700s
5	1	2
6	Title IV-D Child Support (Reimbursed)	
7	Title IV-D Child Support (Non-Reimbursed)	
8	Elected Clerk	
9	Human Resources	
10	Clerk Accounting	
11	Executive Administration	
12	Calculated FTE Cost Center Based on Tab B Detail	\$ -
13	Jury Management (Reimbursed)	
15		
16		

Instructions:

1. The selected county name will appear in cell A1.
2. In Column A, titled “Costs Centers/Departments,” each cost center/department from Exhibit B1 is automatically populated.
3. As you type information into each row, Column T will automatically contain a Y.

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- a. If you want to see only the rows with data, click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible. (See image under Exhibit A instructions more information.)
4. For each cost center/department listed on Exhibit B1 – Gross FTEs, the Article V budgeted operating expenditure amount should be entered.
5. The expenditure amount will be automatically distributed among the court divisions in Columns D through S based on the FTE allocations from Exhibit B1 – Gross FTEs. These cells are yellow, meaning that while the data is pre-populated, they can be manually adjusted.
 - a. Clerk Court Admin
 - b. Jury Management
 - c. Circuit Criminal
 - d. Circuit Civil
 - e. Family
 - f. Juvenile Delinquency
 - g. Juvenile Dependency
 - h. Probate
 - i. County Criminal
 - j. County Civil
 - k. Criminal Traffic
 - l. Civil Traffic
 - m. Shared

[illegible]

6. Cell B12 will automatically adjust when amounts are distributed across the cost centers and will equal zero when balanced.
 - a. The expenditure amount in cell B12 will be automatically distributed among the court divisions based on the FTE allocations from Exhibit B1 – Gross FTEs but will not include jury.
 - b. If this number is negative, you have over allocated costs and need to correct either the information entered on Exhibit B- Gross Court Personnel Detail or adjust your allocations on this Exhibit. A warning will appear on Exhibit A – Front Page for negative amounts.

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- c. Line 12 should equal zero if cost centers are fully utilized. CCOC recommends allocating to the cost centers for an accurate representation of personnel distributions.
- 7. Jury Management personnel costs should be included on this exhibit as part of your gross budget.
 - a. Enter personnel costs that are reimbursed on Line 13
 - b. Total Jury Management expenditures that will be carried over to Exhibit E – Net Budget Amount will be the amount in column E.
 - c. Any expenditures greater than the anticipated jury funding amount will be added to the CCOC expenditures.
- 8. If an amount is entered in Column B that does not coincide to a cost center/department already defined on Exhibit B1 – Gross FTEs, any budgeted operating costs will be allocated across all court divisions except jury.
 - a. We do not recommend doing this because the data will not come into the database cleanly and will result in an error message.
 - b. Go back to Exhibit B1 – Gross FTEs to ensure you have costs centers for all FTEs and that those cost centers align with expenditure allocations.

Exhibit D – Capital Costs Detail

Purpose: To provide detail regarding gross court related capital costs.

Gross Court-Related Capital Costs Detail		
UAS CODE	OBJECT CODE	Capital Costs Current
	Furniture and Equipment (non Jury Related)	
	Computer Equipment (non Jury Related)	
	Software (non Jury Related)	
	Other (non Jury Related)	
Gross Capital Total		\$ -
Jury Capital Expenses		
	Furniture and Equipment (Jury Related)	
	Computer Equipment (Jury Related)	
	Software (Jury Related)	
	Other (Jury Related)	
Jury Capital Total		\$ -
Operating Costs Detail/Additional Info		

Instructions:

1. The selected county name will appear in cell A1.
2. For Universal Accounting System (UAS) code 64 in Column A, enter the gross Article V budgeted Capital expenditure amounts.

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- a. Capital Costs are totaled in cell D14.
 - b. Jury Capital Expenses are totaled in cell D16.
3. Provide explanation for Other (non-Jury Related) in cell C18.

Exhibit D1 – Capital Costs

Purpose: To distribute all Article V budgeted capital expenditures among the court divisions.

Capital Costs	
Cost Centers / Departments	600s-700s
1	2
Elected Clerk	
Human Resources	
Clerk Accounting	
Executive Administration	
Calculated FTE Cost Center Based on Tab B Detail	\$ -
Jury Management (Reimbursed)	
Jury Management (Non-Reimbursed)	

Instructions:

1. The selected county name will appear in cell A1.
2. In Column A, titled “Costs Centers/Departments,” each cost center/department that was listed on Exhibit B1 is automatically populated.
3. As you type information into each row, Column T will automatically contain a Y.
 - a. If you want to see only the rows with data, click on the down arrow, uncheck (Blanks), then click OK. Only rows with data will now be visible. (See image under Exhibit A instructions more information.)
4. For each cost center/department listed on Exhibit B1 – Gross FTEs, the Article V budgeted capital expenditure amount should be entered.
5. The expenditure amount will be automatically distributed among the court divisions in Columns D through S based on the FTE allocations from Exhibit B1 – Gross FTEs. These cells are yellow, meaning that while the data is pre-populated, they can be manually adjusted.
 - a. Clerk Court Admin
 - b. Jury Management
 - c. Circuit Criminal
 - d. Circuit Civil
 - e. Family
 - f. Juvenile Delinquency
 - g. Juvenile Dependency

- h. Probate
 - i. County Criminal
 - j. County Civil
 - k. Criminal Traffic
 - l. Civil Traffic
 - m. Shared
6. Cell B12 will automatically adjust when amounts are distributed across the cost centers and will equal zero when balanced.
- a. The capital costs in cell B12 will be automatically distributed among the court divisions based on the FTE allocations from Exhibit B1 – Gross FTEs but will not include jury.
 - b. If this number is negative, you have over allocated costs and need to correct either the information entered on Exhibit B- Gross Court Personnel Detail or adjust your allocations on this Exhibit. A warning will appear on Exhibit A – Front Page for negative amounts.
 - c. Line 12 should equal zero if cost centers are fully utilized. CCOC recommends allocating to the cost centers for an accurate representation of personnel distributions.
 - d. The expenditure amount in cell B12 will be automatically distributed among the court divisions based on the FTE allocations from Exhibit B1 – Gross FTEs.
 - e. If this number is negative, you have over allocated costs and need to correct either the information entered on Exhibit B- Gross Court Personnel Detail or adjust your allocations on this Exhibit. A warning will appear on Exhibit A – Front Page for negative amounts.
7. Jury Management personnel costs should be included on this exhibit as part of your gross budget.
- a. Enter personnel costs that are reimbursed on Line 13
 - b. Total Jury Management expenditures that will be carried over to Exhibit E – Net Budget Amount will be the amount in column E.
 - c. Any expenditures greater than the anticipated jury funding amount will be added to the CCOC expenditures.
9. If an amount is entered in Column B that does not coincide to a cost center/department already defined on Exhibit B1 – Gross FTEs, any budgeted operating costs will be allocated across all court divisions except jury.
- a. We do not recommend doing this because the data will not come into the database cleaning and will result in an error message.
 - b. Go back to Exhibit B1 – Gross FTEs to ensure you have costs centers for all FTEs and that those cost centers align with expenditure allocations.

Exhibit E – Net Budget Amount

Purpose: To identify gross FTE allocations and gross expenditure allocations; document non-CCOC funding FTE and expenditures; identify IT FTE to be funded by CCOC; calculate the total net FTE and budget appropriation request; and calculate the percent allocation by court division.

	A
1	
2	Net Budget Amounts
3	
8	
9	
10	FTEs
11	Court Type FTEs +
12	Court Admin (604) FTE Allocation +
13	Shared FTE Allocation +
14	Jury FTE Allocation +
15	Total Gross FTE Allocation -

Instructions:

- The selected county name will appear in cell A1.
- In Column A, the first section titled “FTEs,” provides a breakout of FTEs by court division as reported in Exhibit B1 – Gross FTEs.
 - Court Type FTEs
 - Court Admin (604) FTE Allocation
 - Shared FTE Allocation
 - Jury FTE Allocation
 - To make corrections to this section, changes must be made on Exhibit B1 – Gross FTEs or FTE added/removed from Exhibit B – Gross Court Personnel Detail.
 - Total Gross FTE is on Line 15.
- Subsection “Other Funding Allocations” requires that you list any of the previously reported positions that are funded by other Non-CCOC Funding (including County, Jury Reimbursement, Title IV-D reimbursement, etc.) be identified.
 - These FTE amounts will reduce the Gross FTE count.

16	Other Funding Allocations
17	Title IV-D Reimbursed Funding FTE Allocation -
18	Jury Reimbursed Funded FTE Allocation -
19	Other Non-CCOC Funding FTE Allocation (County, Grants, etc.)
20	Total Non-CCOC Trust Fund FTE Allocation =
22	Total Net FTE Not Including IT:
23	Additional IT FTE
24	IT FTE to be funded via CCOC Trust Fund
25	Total Net FTE:
26	Actual Percent Allocation:
27	Target Percent Allocation

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4. Total Net FTE not including IT is totaled on Line 22.
5. Subsection “Additional IT FTE request” is on Line 24 and should identify IT positions to be funded from CCOC dollars. Total Net FTE is on Line 25.
6. Actual Percentage Allocation is on Line 26, and Target Allocation is on Line 27.
 - a. Any amounts that are higher or lower than 5% of the Target Allocation will appear in Yellow text with a warning on Exhibit A – Front Page. Please verify these figures are correct.
 - b. This is a tool to compare you to the benchmark allocations. There may be valid reasons why this is not applicable to your county.
 - c. Having figures outside the target allocation will not prevent your budget from being submitted.

	A	B	C
1			
2	Net Budget Amounts		
3			
8			
9		Circuit Criminal	Circuit Civil
25	Total Net FTE:	0.05	0.06
26	Actual Percent Allocation:	5.0%	6.0%
27	Target Percent Allocation	19.4%	14.6%

7. Column A, “Court Related Expenses” section, provides a breakout of court related expenses by court division as reported in Exhibits B through D1.
 - a. Court Type Expenditures
 - b. Court Admin (604) Expenditure Allocation
 - c. Shared Expenditure Allocation
 - d. Jury Expenditure Allocation
 - e. To make corrections to this section, changes must be made to allocations on Exhibit B1, B2, C1, or D1 or expenditures added/removed from Exhibits B, C, or D.
 - f. Gross Expenditures are totaled on Line 34

29	Court Related Expenses
30	Court Type Expenditures +
31	Court Admin (604) Expenditure Allocation +
32	Shared Expenditure Allocation +
33	Jury Expenditure Allocation +
34	Total Gross Expenditure Allocation -

8. Column A, “Other Expenditure Resource Allocation” section provides a breakout of expenditures funded from non-CCOC sources and is distributed across the court divisions.
 - a. Title IV-D Reimbursed Funding Expenditure Allocation
 - b. Jury Reimbursed Funding Expenditure Allocation
 - c. County Funding Expenditure Allocation
 - d. Other Non-CCOC Funding Expenditure Allocation

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- e. All “Other Expenditure” amounts are totaled on Line 40.
 - f. Net Expenditure Allocation is totaled on Line 42.
9. Column A, “Additional IT Expenditure Request” allows for IT expenditures to be funded via CCOC Trust Fund on Line 44 across the court divisions.
- a. Total Net Expenditures Excluding CCOC funded IT and Reimbursed Jury is totaled on Line 46.

35	Other Expenditure Resource Allocation
36	Title IV-D Reimbursed Funding Expenditure Allocation -
37	Jury Reimbursed Funding Expenditure Allocation -
38	County Funding Expenditure Allocation (do not include Indirect Funding)
39	Other Non-CCOC Funding Expenditure Allocation (explain on Exhibit G)
40	Total Other Funding Expenditure Allocation =
42	Total Net Expenditures Not Including IT Request:
43	Additional IT Expenditure Request
44	IT Expenditures requested to be funded via CCOC Trust Fund
45	No longer used
46	Total CCOC Net Expenditures Including CCOC Funded IT (not including Jury):

10. Percent allocations are on Line 47 with Target Allocations on Line 48.
- a. Any amounts that are higher or lower than 5% of the Target Allocation will appear in Yellow text with a warning on Exhibit A – Front Page. Please verify these figures are correct.
 - b. This is a tool to compare you to the benchmark allocations. There may be valid reasons why this is not applicable to your county.
 - c. Having figures outside the target allocation will not prevent your budget from being submitted.

These benchmark percentages are to be used as a guideline, not a requirement.

Divisional Benchmark Percent Allocations									
Circuit Criminal	Circuit Civil	Family	Juvenile Delinquency	Juvenile Dependency	Probate	County Criminal	County Civil	Criminal Traffic	Civil Traffic
19.4%	14.6%	9.5%	3.9%	2.9%	4.4%	15.1%	8.9%	9.1%	12.2%

11. The CCOC Jury Budget authority is totaled in cell B/C51.
- a. This amount is totaled from the entire column of Jury Management entered in Column E of Exhibits B2, C1, and D1.
 - b. Any amount over the Budget Authority is in cell D/E51.
 - c. This amount is then included to the CCOC expenditure calculation.
12. The CCOC Budget Authority is totaled in cell B/C54.

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- a. The amount over or under the CCOC Budget Authority (and including any amount over jury budget authority) is calculated in cell D/E54.

13. The Aggregate CCOC Budget Authority is in cell B/C57.

	A	B	C	D	E
1					
2	Net Budget Amounts				
3					
8					
9		Circuit Criminal	Circuit Civil	Family	Juvenile Delinquency
49					
50		Budget Authority		Net Amount Allocated Above	
51	CCOC Jury Budget:	\$	-	\$	-
52					
53		Budget Authority		Net Amount Budgeted Above	
54	CCOC Net Budget:	\$	-	\$	-
55					
56					
57	Aggregate Total Budget Authority:	\$	-		

Exhibit G – Additional Information

Purpose: To provide explanation as necessary.

Instructions:

- The selected county name will appear in cell A1.
- Sections 1 – 4 have been hidden as they are not required for the Operational Budget.
- Section 5 provide any additional information related to your CFY 2019-20 Original Budget Request.
 - Please provide any additional factors you feel better explain the figures provided within this budget request or that the Budget Committee should know.
 - If other funding sources were identified on Exhibit E, be sure explanation is provided here.

Section 5: Additional Information (Optional)	
Provide any additional information related to your CFY 2018-19 Budget Request.	
Additional Information	
<p>Please provide any additional factors you feel better explain the figures provided within this budget request or that the committee should consider.</p>	

III. Appendices

Appendix A. GLOSSARY

Term	Definition
Budgeted (Gross) Expenditures	<p>Costs included in the proposed budget and anticipated to be expended on personnel during the upcoming fiscal year. Budgeted personnel services costs should take into account that some budgeted positions will be vacant part of the year depending on how long it typically takes to fill vacancies and new positions.</p> <p>The budgeted expenditures reported in this Budget submission should be gross expenditures, which is all applicable expenditures whether or not the expenditures are paid for by other entities or other revenue sources. However, “give proper deference” regarding any positions that the county is obligated to incur such as those related to facilities, maintenance, utilities, security, etc.</p> <p>(See section 14, Art. V of the State Constitution, section 29.008(1), F.S., and Appendix C)</p>
Budgeted Positions	<p>FTE positions, not specific employees, included in the budget submission and anticipated to be used to perform functions during the requested budget fiscal year. They may be budgeted as full- or part-time positions, and they may be vacant part of the year. The budgeted positions should be gross FTE positions, meaning all applicable FTE positions regardless of the funding source.</p> <p>However, “give proper deference” regarding any positions that the county is obligated to incur such as those related to facilities, maintenance, utilities, security, etc. (See section 14, Art. V of the State Constitution, section 29.008(1), F.S., and Appendix C).</p>
Contract FTE	<p>A permanent position that is currently filled with a temporary employee, such as those through a temp agency or by individual contract. This does not include OPS or work done by a contract employee for operational services.</p>

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Term	Definition
Cost Center	Cost Centers are used to identify FTE among the court divisions and can be titled the same as your office structure, departments, accounting software, payment systems, etc.
Direct Support FTEs	The functions performed by these FTEs <u>directly</u> support either court or non-court services, but not both simultaneously.
Florida Retirement System (FRS)	The system developed and maintained by the State of Florida, Department of Financial Services to track and invest pension and retirement funds for state employees and other FRS members.
Full-Time Equivalent (FTE)	Full-time equivalent represents positions, not specific employees, and is displayed as 1.00 for a position working 100% time or 40 hours a week. Positions working fewer hours are represented as a lesser percent (e.g., 0.50 FTE for 20 hours per week, 0.25 FTE for 10 hours per week).
Non-CCOC Funding Expenditures	The budgeted expenditures included in the gross expenditures paid for by entities or revenue sources other than the CCOC. They should be reported as either 1) county funding expenditures, 2) 10% funding expenditures, or 3) other non-CCOC funding expenditures. The sum of these three variables is equivalent to the aggregate non-CCOC funding expenditures
Non-CCOC Funding FTE	The budgeted positions included in the gross FTE paid for by entities or revenue sources other than the CCOC.
Other Personal Services (OPS)	A temporary position used solely for accomplishing short term or intermittent tasks. Typically, funds are budgeted specifically for this purpose. Does not include temporary employees who are under contract or a temporary person filling a full-time equivalent position's duties.
Other Post-Employment Benefits (OPEB)	Expenses that entities may or may not be legally bound to pay for Benefit Pension Plans, Healthcare Plans, or other Postemployment Benefit Plans as part of public employee retirement systems.

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Term	Definition
Universal Accounting System (UAS) codes	Uniform Accounting System Manual for Florida Local Governments was developed by the State of Florida and was last updated September 26, 2014 by the Department of Financial Services, Bureau of Financial Reporting. This manual creates and defines universally accepted expenditure codes.

Appendix: B. Uniform Accounting System (UAS) Code Definitions

The following is a listing of expenditure account codes that are commonly used in Clerk of the Circuit Court operations within the State of Florida. Most of the codes and definitions listed are as stated in the Uniform Accounting System Manual for Florida Local Governments last updated September 26, 2014 by the State of Florida Department of Financial Services, Bureau of Financial Reporting.

The following list of descriptions has been modified to provide additional information regarding account or function code. The budget submission should be completed based on the revenue account and expenditure function code descriptions utilized here, which in some instances may differ from the codes utilized in the preparation of the Annual Report to the Comptroller to provide a greater level of consistency in the methodology used in preparing the budget submission.

NON-COURT EXPENDITURES:

Code	Name	Definition
513.00	Financial and Administrative	<p>The cost of providing financial and administrative services. This activity includes: budgeting, Board Finance, printing, stores, property control, Board Records (minutes and VAB), internal auditing.</p> <p>This activity also includes an allocation of: the Clerk's administrative office (including the Clerk), Clerk's Accounting, purchasing, and personnel related to providing administrative services to staff in Board Finance, printing, stores, property control, Board Records, and internal auditing. This should be calculated based on the ratio of total FTE's for <u>UAS code 513.00</u> to the total FTE's of the office excluding the administrative FTE's.</p> <p>The portion of the cost of providing administrative services to staff in Recording, marriage licenses, etc. should be reported in UAS code 519.00. The portion of the cost of providing administrative services to court related functions should be included in UAS code 604.00</p>

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Code	Name	Definition
519.00	Other General Government Services	<p>Cost of other government services, which are not specifically, classified within other activity classifications. This activity includes: recording services, marriage licenses, passports, tax deed sales, and non-court portion records management (for archival purposes). The court portion of records management should be charged to UAS code 604.00.</p> <p>This activity also includes an allocation of the following: the Clerk's administrative office (including the Clerk), Clerk's Accounting, purchasing, and personnel related to administering and providing service to staff in Recording Services, marriage licenses and passports tax deeds, etc. This should be calculated based on the ratio of total FTE's in <u>UAS code 519.00</u> to the total FTE's of the office excluding the administrative FTE's.</p> <p>The portion of the cost of providing administrative services to Board Finance, printing, stores, property control, Board Records, and internal auditing, etc. should be reported in UAS code 513.00 and the portion of the cost of providing administrative services to court related functions should be included in UAS code 604.00.</p>
5XX.00	Other Non-Court Related Programs	<p>All personnel, contractual and operating costs associated with functions outside of the Clerk's Office but paid for by the Clerk and reported in the Clerk's annual financial report. This would include costs of staff of the Court Administrator, for example, that the Clerk receives funding from the State to pay the Court Administrator's operating costs.</p>
586.00	Transfers out from constitutional officers	<p>This represents the <u>excess fees</u> or unspent transfers/appropriations paid to the Board at the end of the fiscal year.</p>

COURT RELATED EXPENDITURES:

Code	Name	Definition
604.00	Clerk of Court Administration- General Administration	<p>All personnel, contractual and operating costs associated with court administration within the clerk of court's office. This includes court related portion of the following offices of the Clerk: Elected Clerk, Clerk's Administration, Clerk's Accounting, personnel/HR, purchasing. This should be calculated based on the ratio of total court related FTE's <u>in UAS codes 604.00 through 764.00</u> to total FTE's of the office excluding administrative FTE's.</p> <p>The portion of the cost of providing administrative services to board finance, internal audit, records management (non-court), printing, stores, property control, board records, etc. should be reported in UAS code 513.00. The portion of the cost of providing administrative services to staff in Recording, marriage licenses, etc. should be reported in UAS code 519.00.</p>
608.00	Jury Management – General Administration	All personnel, contractual and operating costs associated with staff support for juries and juror reimbursement (including grand and petit juries).
614.00	Clerk of Court - Circuit Court Criminal	All personnel, contractual and operating costs associated with circuit court criminal case management and operations including appeals.
634.00	Clerk of Court – Circuit Court Civil	All personnel, contractual and operating costs associated with circuit court civil case management and operations including appeals.
654.00	Clerk of Court – Circuit Court Family (excluding Juvenile)	All personnel, contractual and operating costs associated with circuit court family case management and operations. This includes child support, domestic violence, dissolution of marriage, adoptions, paternity, custody, visitations, and termination of parental rights.
674.00	Clerk of the Court – Circuit Court Juvenile	All personnel, contractual and operating costs associated with clerk of court circuit court juvenile case management and operations for delinquency and dependency.

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Code	Name	Definition
694.00	Clerk of Court – Circuit Court Probate	All personnel, contractual and operating costs associated with clerk of court circuit court probate case management and operations.
724.00	Clerk of Court – County Court Criminal	All personnel, contractual and operating costs associated with county court- criminal case management and operations. This also includes processing of county and municipal ordinance violations such as curfews, false alarms, etc. Do not include cost of traffic court operations that should be included in UAS code 764.00.
744.00	Clerk of Court – County Court Civil	All personnel, contractual and operating costs associated with clerk of court county court - civil case management and operations.
764.00	Clerk of Court - Traffic Criminal and Civil	All personnel contractual and operating costs associated with clerk of court traffic case management and operations (criminal and civil).

Appendix C: General Counsel Opinion Regarding IT Funding

From: [Joe Boyd](#)
To: [John Dew](#)
Subject: Use of State Funds on IT
Date: Wednesday, August 31, 2011 1:13:19 AM

John, the following represents our opinion as General Counsel of the Clerks of Court Operations Corporation. We conclude that a Clerk of Court may use state funds for Information Technology ("IT") needs, as more fully described below. It is not an unbridled authorization but may be done within the statutory parameters.

ANALYSIS

Clerks are authorized under Section 28.35, FS, to spend state appropriations on functions authorized by law or court rule. These include twelve functions described in that statute. They are also authorized in the same section to spend state funds for reasonable administrative support to enable the Clerk to perform these functions. It is this grant of authority that permits Clerks to use state funds for certain, limited IT needs.

Section 28.35(3)(b), FS, prohibits the use of state funds for any use not specified in section (a) discussed above. However, section (a) does provide Clerks authority to use state funds for reasonable administrative support, and therefore such practice is not prohibited, provided it fits the parameter of Section 28.35(3)(a), FS. Further, if the Legislature wished to prohibit any use of state funds whatsoever for IT needs by a Clerk, the Legislature could have done so simply by barring such use in Section 28.35(3)(b), FS.

However, a Clerk must give proper deference to the constitutional and statutory obligations of counties to fund certain needs of the court system, including Clerks of Court when performing court related functions. Pursuant to Section 7, Article V, Florida Constitution, and Section 29.008, FS, counties are to fund a series of needs of the court system.

These needs include certain defined "communications services". Subsection (f) defines that phrase to include a series of nouns such as writings, sounds, and images. It then, in sub-subsection (1), discusses telephone and other similar resources.

In sub-subsection (2), it describes the term "communication services" to include all computer networks, systems, and equipment, including hardware and software, modems, printers, wiring, network connections, maintenance, support staff.....for an integrated computer system. It then describes the anticipated uniform statewide reporting of court related information and it's intent that such a system be operating by 2006. It then limits the counties' obligation to acquire computer resources if they are not in conformance with the state criteria. The conclusion can be easily reached that this definition is focused on the uniform reporting system of the state court system and the counties' obligations to support that system.

IT matters falling under this provision would be the obligation of the county. Nothing herein prevents a Clerk from using state funds for IT purposes as reasonable administrative support to enable the Clerk to carry out the specified court related functions in Section 28.35(3)(a), FS.

Rules of statutory construction and review of limited legislative history were included in this analysis.

CONCLUSION

A Clerk of Court may use state appropriated funds for IT purposes if it is part of administrative support to perform the court related functions delegated to the Clerk of Court under section 28.35(3)(a), FS.

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