

BUDGET COMMITTEE MEETING February 9, 2023



c) Public Comment

Jeffrey R. Smith, CPA, CGMA INDIAN RIVER COUNTY EXECUTIVE COUNCIL CHAIR Tiffany Moore Russell, ESQ.
ORANGE COUNTY
VICE-CHAIR

Laura E. Roth, ESQ. VOLUSIA COUNTY SECRETARY/TREASURER

NIKKI ALVAREZ-SOWLES, ESQ. PASCO COUNTY SENATE APPOINTEE

> HARVEY RUVIN, ESQ. MIAMI-DADE COUNTY

KEN BURKE, CPA PINELLAS COUNTY HOUSE APPOINTEE

JOHN DEW EXECUTIVE DIRECTOR

RON FICARROTTA 13TH JUDICIAL CIRCUIT JUDGE SUPREME COURT APPOINTEE

JD PEACOCK, II OKALOOSA COUNTY

JOHN CRAWFORD NASSAU COUNTY

FIRM OF BOYD AND DURANT GENERAL COUNSEL

TODD NEWTON GILCHIRST COUNTY

STACY BUTTERFIELD, CPA POLK COUNTY

2560-102 BARRINGTON CIRCLE | TALLAHASSEE, FLORIDA 32308 | PHONE 850.386.2224 | WWW.FLCCOC.ORG

BUDGET COMMITTEE MEETING

February 9, 2023

Meeting: 1:30 - 3:30 PM, Eastern

WebEx Link: https://flclerks.webex.com/flclerks/j.php?MTID=mfb41606173acfaecc787bd20c1401e84

Meeting Code: 2315 086 2756; Password: CCOC

Conference Call: 1-866-469-3239; Access Code: 2315 086 2756

1)	Ca	all i	to Order and Introduction	Hon. Tiffany Moore Russell
2)	Αŗ	opr	ove Agenda	Hon. Tiffany Moore Russell
3)	Αŗ	opr	ove Minutes from 12/5/22	Hon. Tiffany Moore Russell
4)	Αŗ	opr	ove New Judges Calculation – Funding Methodology	Griffin Kolchakian
5)	Re	eve	nue and Expenditures Update	Griffin Kolchakian
6)	Αŗ	opr	ove Updated Funding Issues Request Forms	Griffin Kolchakian
7)	Es	sta	olish Reserve Fund Calculation for CFY 2023-24	Griffin Kolchakian
8)	Ac	ddi	tional Cumulative Excess Budget Discussion	Hon. Tiffany Moore Russell
9)	Es	sta	olish 2023 Budget Committee Workgroups	Hon. Tiffany Moore Russell
10)	01	the	r Business	Hon. Tiffany Moore Russell
â	a)	CF	Y 2021-22 Finalized Settle-Up Calculation Made Avail	able
ŀ	o)	Up	coming Dates:	
		i)	Executive Council Meeting – February 21st in Dayton	a Beach
		ii)	Next Budget Committee Meetings – April 24^{th} at 10:	00 AM in Tampa area, May 25 th
			at 1:30 PM (virtual), and August 3^{rd} at 9:00 AM in Or	lando
		iii)	First Day of Legislative Session – March 7th	

Committee Members: Tiffany Moore Russell, Esq., Chair; Greg Godwin, Vice-Chair; Joseph Abruzzo; Nikki Alvarez-Sowles, Esq.; Tom Bexley; Ken Burke, CPA; Stacy Butterfield, CPA; Pam Childers, CPA; Gary Cooney, Esq.; John Crawford; Nadia K. Daughtrey; Brenda Forman; Tara S. Green; Carla Hand, CPA, CGFO; Bill Kinsaul; Crystal K. Kinzel; Grant Maloy; Brandon J. Patty; Clayton O. Rooks, III; Rachel M. Sadoff; Donald C. Spencer; Cindy Stuart; Carolyn Timmann; and Angela Vick

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ORANGE COUNTY
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Minutes of December 5, 2022, Budget Committee Meeting

Committee Action: Review and approve the minutes with amendments, as necessary.

The Budget Committee of the Clerks of Court Operations Corporation (CCOC) held a meeting via WebEx on December 5, 2022. An agenda and materials were distributed in advance of the meeting and posted on the CCOC website. Provided below is a summary of staff notes from the meeting. These staff notes are designed to document committee action, not to be a full record of committee discussions. All motions adopted by the committee are in **bold** text. All action items based on committee direction are in **red** and **bold** text.

Agenda Item 1 - Call to Order and Introduction

Clerk Tiffany Moore Russell, Chair of the Budget Committee, called the meeting to order at 10:00 AM. The meeting was turned over to Rafael Ali, CCOC Budget Manager I, to conduct roll call.

<u>Present via WebEx</u>: Clerk Tiffany Moore Russell, Clerk Joseph Abruzzo, Clerk Nikki Alvarez-Sowles, Clerk Ken Burke, Clerk Stacy Butterfield, Clerk Gary Cooney, Clerk John Crawford, Clerk Nadia K. Daughtrey, Clerk Tara S. Green, Clerk Crystal Kinzel, Clerk Grant Maloy, Clerk Brandon Patty, Clerk Clayton Rooks, III, Clerk Rachel Sadoff, Clerk Carolyn Timmann, Clerk Angela Vick.

<u>Absent from meeting</u>: Clerk Greg Godwin, Clerk Tom Bexley, Clerk Pam Childers, Clerk Brenda Forman, Clerk Carla Hand, Clerk Bill Kinsaul, Clerk Don Spencer, Clerk Cindy Stuart.

Agenda Item 2 - Approve Agenda

A motion was made to approve the agenda by Clerk Vick and seconded by Clerk Butterfield; the motion was adopted without objection.

Agenda Item 3 – Approve Minutes from 8/24/22 Meeting

Chair Russell presented the minutes of the August 24, 2022, meeting to committee members.

- 1

A motion was made to adopt the minutes by Clerk Timmann and seconded by Clerk Sadoff; the motion was adopted without objection.

Clerk Kinzel asked why more detail from the budget presentations was not included in the meeting minutes. She wants the minutes to include an overview of what was presented at the committee meeting. Chair Russell replied that the meeting minutes are not meant to capture what happened word for word, but rather to provide a summary of events that occurred. An addendum with additional information was added to the minutes to address this request.

Agenda Item 4 – Approve New Judges Funding Calculation

Chair Russell called on Griffin Kolchakian, CCOC Budget and Communication Director, to present the New Judges Funding Calculation. Clerk Abruzzo, chair of the workgroup, thanked the workgroup members and the committee for all their help in the development of this calculation. Mr. Kolchakian stated that there was legislation signed into law earlier this year that now requires the CCOC to develop a formula that calculates the total cost for court support associated with a new county and circuit court judge and to make a recommendation to the Legislature for needed additional funding. Mr. Kolchakian stated that this calculation uses a three-year average of cases per judge and applies the annual hours worked by employee. The calculation uses SRS case data that was provided by the courts.

Clerk Maloy asked if this included magistrates and hearing officers. Mr. Kolchakian responded that they are excluded from this calculation. Clerk Maloy asked if this is additional funding that the Legislature will provide to the clerks. Mr. Kolchakian stated that this allows clerks to certify a request to the Legislature for additional State funding needed for new judges. This is a separate amount of funds from the CCOC budget. Clerk Burke wants the minutes to reflect that this is an appropriation from the Legislature in addition to our current funding from the Trust Fund as well as that this is a request that the Legislature must vote on to approve, not something that the clerks will automatically receive. Clerk Timmann asked if the formula takes into consideration local administrative orders. Clerk Timmann referenced an order in the 19th Circuit that requires clerk staff to be in every single courtroom. Mr. Kolchakian stated that was not something that was built into this formula. Clerk Kinzel has concerns with using the case counts of the last three years as it relates to the impact from Covid-19 and recommends using the highest of the three years. Mr. Kolchakian stated that the workgroup selected to use a three-year rolling avenge to address issues that may come up like the pandemic. Clerk Kinzel stated that the formula should include sick leave. Clerk Vick agreed that it is important to include sick leave in the calculation. Clerk Abruzzo agreed that the calculation should be moved forward with the possibility of amending later. Clerk Kinzel asked how often the averages can be changed. Clerk Burke stated that they can be changed at any Executive Council meeting.

BUDGET COMMITTEE MEETING - December 5, 2022

A motion was made to approve the New Judges Calculation and to have the workgroup continue to look at all the factors involved in the calculation by Clerk Burke and seconded by Clerk Abruzzo. The motion was adopted with Clerk Kinzel voting against the motion.

Chair Russell called on Mr. Kolchakian to present the funding methodology that goes with the FTE calculation. Mr. Kolchakian stated that in the past, the committee used the average cost of all FTE in a county, excluding the elected clerk, from the most recent Operational Budget submitted. The calculated FTE needed would be multiplied by an amount approved by the committee for the funding request total cost. Clerk Maloy asked if we have worked this formula backwards and looked at every county to identify the potential budgetary impact. Mr. Kolchakian said the current calculation shows the FTE total associated with getting a single new judge and that the committee needs to determine the dollar total with each potential request. Clerk Kinzel asked if we have considered using continuous case reporting. Mr. Kolchakian stated that the workgroup considered CCIS data and SRS case data but decided to go with SRS data because it is more uniform as well as data that the Legislature is used to. Clerk Green asked for clarification of certain columns in the formula and if the caseload is taking the case type into account. Chair Russell stated that this is not taking case count into account because we don't know where the new judge is going to go. Chair Russell stated that we should not overly complicate this calculation to the Legislature. Clerk Abruzzo agreed that the formula is meant to be easy to understand. Clerk Maloy commented that this formula is never going to be perfect and that it is better when presenting to the Legislature to show them one number instead of multiple. Clerk Kinzel stated that averages harm Collier County because of being an outlier in cost, and it continues to get diminished. Clerk Butterfield asked if this motion was for the funding part of the calculation. Mr. Kolchakian stated that the dollar amount associated with the new FTE is what is being discussed. Chair Russell commented that, since we don't have that average amount in front of us, we can bring this item back to the committee.

Mr. Kolchakian asked whether the committee would like to retroactively apply this calculation to counties that received new judges in the recent past. Clerk Butterfield suggested that the committee moves forward with the calculation without grandfathering in counties that have already had new judges certified.

A motion was made to start using the New Judges Funding Calculation moving forward and not for any past certified judges by Clerk Butterfield and seconded by Clerk Vick; the motion was adopted without objection.

Agenda Item 5 – Revenue and Expenditures Update

Chair Russell called on Mr. Kolchakian to give the revenue and expenditures update. Mr. Kolchakian provided a summary of the CFY 2021-22 revenue and expenditures data. We also have two months of actual revenue data for CFY 2022-23. Revenues for September totaled \$36.4 million, almost \$1 million above the REC monthly projection.

BUDGET COMMITTEE MEETING - December 5, 2022

Revenues for October totaled \$36.5 million, \$1 million above the REC month projection.

Agenda Item 6 - CFY 2021-22 Settle-Up Update

Chair Russell called on Mr. Kolchakian to give the settle-up update. Mr. Kolchakian stated that the first draft of the CFY 2021-22 settle-up spreadsheet is included in the meeting packet and was sent out last week. Mr. Kolchakian explained that the last two columns on the right of the spreadsheet reflect the amount owed to or owed from the Trust Fund based on settle-up data. Mr. Kolchakian requested each county to review the spreadsheet and, if there are no discrepancies, to send the CCOC an email confirming the settle-up total. The deadline to remit settle-up funds is January 25th. When remitting these funds, please ensure that the correct settle-up line is used. Mr. Kolchakian let the committee know that if you are owed funds, they will be sent out once the budget amendment is approved, which typically occurs in January or February, Clerk Kinzel asked Mr. Kolchakian if any clerks' expenditures exceeded their revenues after the initial budget allocation. Clerk Kinzel stated that giving funds to clerks that do not meet collections requirements perpetuates the issue. Clerk Daughtrey replied that DeSoto County is one of those counties that has brought in revenue but has also needed help from the Trust Fund to meet the budget authority. Clerk Daughtrey stated that DeSoto County should not have to cut expenses because they do the same work as other counties as well as that her staff does not make as much as other counties. Clerk Kinzel stated that Collier County has contributed funds to the Trust Fund and that their budget authority is less than the revenues collected. Clerk Kinzel stated that we are taking the money that her county has earned and are redistributing it. Clerk Kinzel stated that they have had to let go 30% of her staff.

Clerk Maloy asked Mr. Kolchakian if there was an update on jury expenses for the committee. Mr. Kolchakian stated that we currently have the first quarter actuals which were \$4 million. Based on these increased expenditures, we will likely run out of reimbursement funding this year. If funding runs out, each county's expenditures will be proportionally reduced to meet the available statewide funding, and the difference will need to come from each county's CCOC budget. Mr. Kolchakian stated that this will continue to be messaged as the year progresses. Clerk Maloy recommended that this committee keep an eye on that and proposed it to be added to the legislative agenda.

Agenda Item 7 – 2023 Budget Committee Workplan and Calendar

Chair Russell presented the proposed 2023 Budget Committee work calendar and went over lessons learned from previous budget years. Chair Russell stated that this year's committee will strive to approve items early in the process, continue to communicate the Needs-Based Budget and what it is used for, review weighted cases, and review outside factors affecting the budget such as local AOs. Also, if there are not at least 13 committee members confirmed to attend an in-person meeting, the meeting will automatically be moved to virtual. Chair Russell mentioned that Clerk Burke wants to look into the appropriation level of funding for specific requirements.

BUDGET COMMITTEE MEETING - December 5, 2022

Chair Russell mentioned that Clerk Patty had an issue that he wanted to address regarding collections. Clerk Patty referenced that, if clerks as a whole increased collections on certain case types, additional dollars would be available for the committee to allocate statewide. This is something he would like the committee to pursue this year. Chair Russell acknowledged Clerk Karnes who would also like the committee to address collections in the budget process. Clerk Karnes stated that he wants to create a workgroup to review how we can incentivize revenue collections, including a way where a clerk who does more in collections can keep some of those funds. Chair Russell requested that clerks interested in creating a new workgroup write a proposal and present it at the next Budget Committee meeting. Chair Russell called on John Dew, CCOC Executive Director, who mentioned that, at the Executive Council meeting in November, clerks mentioned the opportunity to have a collections summit if approved by the Council. Clerk Kinzel mentioned that she sent a letter to Chair Russell and Mr. Dew regarding the statutes. Chair Russell agreed that the committee should review applicable statutes and stated that the letter is on the agenda for the next Budget Committee meeting. Clerk Butterfield asked if the committee could get dates for upcoming Budget Committee meetings early for planning purposes.

Agenda Item 8 - Other Business

Mr. Kolchakian stated that the Operational Budget submissions were now due and that the CCOC has already started the technical reviews. Mr. Kolchakian also mentioned that a recording of the CCOC budget training is available on the CCOC website.

Chair Russell adjourned the meeting at 11:30 AM.

Tiffany Moore Russell, ESQ. ORANGE COUNTY VICE-CHAIR FLORIDA CLERKS OF COURT OPERATIONS CORPORATION

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STACY BUTTERFIELD, CPA POLK COUNTY

AGENDA ITEM 4

DATE: February 9, 2023

SUBJECT: New Judges Calculation Funding Methodology

COMMITTEE ACTION: Approve New Judges Calculation Funding Methodology

OVERVIEW:

Legislation signed into law during the 2022 Legislative Session amended s. 28.35(2)(c), F.S., to require the CCOC to "develop a formula to be used to estimate the total cost associated with clerk support for circuit and county judges statewide" and to "make a recommendation for consideration by the Legislature on any need for additional funding" using the established formula in the event that the number of judges is increased by the Legislature. Therefore, the Budget Committee created the New Judges Funding Workgroup chaired by Clerk Abruzzo to establish this calculation for the committee's review.

At the December 5th Budget Committee meeting, the committee approved the workgroup's proposed FTE calculation. However, the committee still needs to determine the amount of funding methodology for each calculated FTE. Therefore, the following funding methodologies are proposed for committee consideration:

- Statewide salary and benefits average of \$65,775. This amount was calculated using the CFY 2021-22 Operational Budget data excluding the elected clerk.
- Salary and benefits average by individual county. These totals range from \$49,778 to \$80,141. This breakout was calculated using the CFY 2021-22 Operational Budget data excluding the elected clerk and is included in the meeting packet.

In December, the Supreme Court published their certification of new judges for next year, and they are certifying no new judges and the decrease of one county judge in Brevard. Therefore, this formula will not be needed this year. However, the methodology approved by the committee will be used in future year requests if new judges are certified.

COMMITTEE ACTION: Approve New Judges Calculation Funding Methodology

LEAD STAFF: Griffin Kolchakian, Budget and Communications Director

Rafael Ali-Lozano, Budget Manager

ATTACHMENTS:

1. Salary Average by County Spreadsheet

1

	Court FTE	Court Salary & Benefits	Court Cost per
County	(excluding Clerk)	(excluding Clerk)	FTE
Alachua	82.06	5,525,951	67,340
Baker	12.00	605,858	50,488
Bay	56.52	3,438,804	60,842
Bradford	15.76	820,529	52,064
Brevard	195.21	10,913,040	55,904
Broward	669.50	35,636,198	53,228
Calhoun	5.53	344,255	62,252
Charlotte	53.86	3,641,382	67,608
Citrus	59.62	3,596,943	60,331
Clay	55.69	3,978,090	71,433
Collier	87.75	6,482,819	73,878
Columbia	22.98	1,338,467	58,245
DeSoto	11.95	725,974	60,751
Dixie	7.97	403,827	50,668
Duval	285.38	18,162,264	63,642
Escambia	116.44	7,084,246	60,840
Flagler	28.61	1,913,826	66,894
Franklin	10.03	588,985	58,722
Gadsden	24.06	1,428,912	59,390
Gilchrist	9.48	471,896	49,778
Glades	8.07	461,467	57,183
Gulf	7.80	463,513	59,425
Hamilton	8.50	485,168	57,079
Hardee	12.05	801,398	66,506
Hendry	19.39	1,133,912	58,479
Hernando	60.58	3,726,712	61,517
Highlands	33.42	2,194,903	65,676
Hillsborough	440.97	30,171,190	68,420
Holmes	9.08	476,420	52,469
Indian River	51.72	3,227,961	62,412
Jackson	19.10	1,046,225	54,776
Jefferson	6.50	397,440	61,145
Lafayette	2.74	173,291	63,245
Lake	105.25	6,071,293	57,684
Lee	164.70	11,864,411	72,036
Leon	94.96	5,754,701	60,601
Levy	16.43	1,017,795	61,947
Liberty	4.89	309,653	63,324
Madison	8.90	450,802	50,652

County	Court FTE (excluding Clerk)	Court Salary & Benefits (excluding Clerk)	Court Cost per FTE
Manatee	93.27	5,807,029	62,260
Marion	113.43	6,698,646	59,055
Martin	50.53	3,155,180	62,442
Miami-Dade	844.63	67,689,395	80,141
Monroe	49.22	3,723,983	75,660
Nassau	26.85	1,632,318	60,794
Okaloosa	51.86	3,549,135	68,437
Okeechobee	23.44	1,196,660	51,052
Orange	374.50	27,607,755	73,719
Osceola	122.35	7,620,635	62,286
Palm Beach	427.35	29,507,240	69,047
Pasco	205.55	13,277,547	64,595
Pinellas	314.38	22,478,362	71,501
Polk	216.88	12,023,278	55,437
Putnam	32.47	2,099,658	64,665
Saint Johns	56.33	3,738,136	66,361
Saint Lucie	99.68	6,077,556	60,971
Santa Rosa	55.41	3,430,155	61,905
Sarasota	116.37	7,929,946	68,144
Seminole	131.90	8,981,676	68,095
Sumter	35.25	2,297,793	65,186
Suwannee	20.73	1,258,884	60,728
Taylor	9.12	565,881	62,048
Union	7.29	413,476	56,718
Volusia	185.16	10,752,279	58,070
Wakulla	10.61	693,442	65,357
Walton	26.05	1,742,408	66,887
Washington	11.78	693,837	58,900
	6,597.84	433,972,810	65,775

Column AM on 21-22 Operational Budget Column AU on 21-22 Operational Budget Column AU/AM on 21-22 Operational Budget

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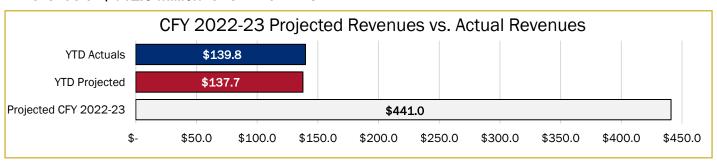
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REVENUE UPDATE - Through December 2022

The July Article V Revenue Estimating Conference (REC) projected the clerks to collect a total statewide revenue of **\$441.0 million** for CFY 2022-23.

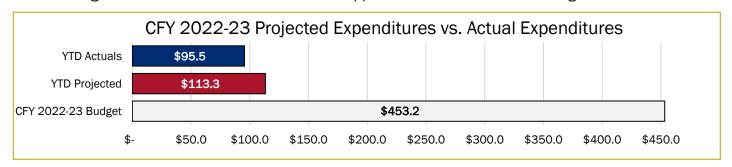


Total revenues reported for December 2022 were \$33,652,135

- This amount is about \$1.2 million, or 3.6 percent, above the July REC projection for December
- Through the first four months of the CFY, the REC expected clerks to collect approximately \$137.7 million; the actual revenue is \$139.8 million, which is \$2.1 million, or 1.5 percent, above YTD expectations
 - September, October, and December actuals came in above the REC monthly estimate
 - November actuals came in below the REC monthly estimate

EXPENDITURES UPDATE - Through December 2022

The Budget Committee and Executive Council approved the \$453.2 million budget for CFY 2022-23.



Total expenditures reported for December 2022 were \$31,277,868

- This amount is about \$6.5 million, or 17.2 percent, below the monthly average projection
- Actual YTD expenditures are \$17.8 million, or 15.7 percent, below the three-month average

Our Mission: As a governmental organization created by the Legislature, we evaluate Clerks' court-related budgetary needs, and recommend the fair and equitable allocation of resources needed to sustain court operations.

^{* &}lt;u>Note</u>: expenditures may be much higher because some offices report on a cash and not accrual basis as well as some annual contracts are paid later in the fiscal year

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STACY BUTTERFIELD, CPA POLK COUNTY

AGENDA ITEM 6

DATE: February 9, 2023

Approve Updated Funding Issues Request Forms SUBJECT:

COMMITTEE ACTION: Approve Budget Forms

OVERVIEW:

During the annual budget development process, each clerk's office submits a detailed budget issues request package to the CCOC. These forms for the CFY 2023-24 budget request submission include the Budget Issues Form, the Revenue Projections Form, and the Clerk Certification Letter. CCOC staff has slightly updated these forms from last year, but they are substantially very similar.

On the Budget Issues Form, changes from last year include streamlining issue categories and the issue detail box. The tabs are still laid out in priority order and are available for any requests over the current CFY 2022-23 court-related budget amounts and FTE counts.

For the Budget Issues Form, the Issue Categories are as follows:

- AO/Court Order/Rule Change
- Audit Finding
- Compliance Services
- Cost Shift to/from County
- Efficiencies/Performance Measures
- FRS Additional Funding

- Health Insurance Additional Funding
- IT Funded from CCOC
- **New Judges Funding**
- Pay & Benefits/COLA
- Other

COMMITTEE ACTION: Approve Budget Forms

LEAD STAFF: Griffin Kolchakian, Budget and Communications Director

Rafael Ali-Lozano, Budget Manager

ATTACHMENTS:

- CFY 2023-24 Budget Issues Form
- 2. CFY 2023-24 Revenue Projections Form
- CFY 2023-24 Clerk Certification Letter

CCOC Budget Issue Form County Fiscal Year 2023-24

County:	Priority:	1	Issue Type:	
Contact:				
E-Mail Address:	Recurring:		Issue Category:	
•			·	



	Case Processing	Revenue Collection	Financial Processing	Requests for	Provide Ministerial	Technology Services	Mandated Reporting	Jury Management	Administration	TOTAL
		and Distribution		Records and	Pro Se Assistance	for External Users	Services			
New FTE										0.00
										4.0
Personnel										\$0
Operating										\$0
Capital										\$0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

ISSUE REQUEST DETAIL

Please provide a **detailed** description of the budget issue including the amounts that are related to <u>Personnel</u>, <u>Operating</u> or <u>Capital</u> costs, and any requested <u>FTE</u>. The description should include the impact to the clerk's office if the issue is not funded and impact if reduction is taken. Additional supporting documentation with county name in file name can be submitted to <u>reports@flccoc.org</u>.

Florida CCOC Revenue Projection County Fiscal Year 2023-24

	CCOC FLORIDA CLERKS OF COURT DPERATIONS CORPORATION
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CCOC Form Version 1	
Revised 1/3/2023	

County:	Projection as of Date:	
Contact:	Version:	
Nail Address		

CFY 2023-24 Fine and Forfeiture Trust Fund Projection

	Sep-23	0ct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	YTD Total
Fines, Fees, Service Charges, Court Costs, etc. (Not Including Redirected 10% Fines)													s -
Redirected 10% Fines													s -
TOTAL FINE AND FORFEITURE TRUST FUND PROJECTION:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fine and Forfeiture Trust Fund Projection
Additional Notes:

CFY 2023-24 Chapter 2008-111 Projection

01 1 2020 2-7 Oliupidi 2000 222 1 10 000001													
	Sep-23	0ct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	YTD Total
Driving Under the Influence s. 316.193, F.S.													s -
Issuance of a Summons s. 28.241(1)(d), F.S.													s -
Traffic Administration Fees s. 318.18(18), F.S.													s -
All Other Line 47 Additional Revenues All Other													s -
TOTAL 2008-111 PROJECTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Chapter 2008-111 Projection Additional Notes:

FLORIDA CLERKS OF COURT OPERATIONS CORPORATION BUDGET ISSUE CERTIFICATION COUNTY FISCAL YEAR 2023-24

I, the undersigned Clerk of Court, do herein attest to the following:

- 1. Budget Issues requested for October 1, 2023 through September 30, 2024 as herein submitted represent, to the best of my knowledge and belief, pursuant to s. 28.35(3)(a), F.S., the salaries, benefits, and costs for all (the **gross budgeted expenditures**) of the following court-related functions of the office:
 - Case maintenance
 - Records management (all costs associated with storage, redaction, retrieval and maintenance not included under Chapter 29)
 - Court preparation and attendance
 - · Processing the assignment, reopening, and reassignment of cases
 - Processing of appeals
 - Collection and distribution of fines, fees, service charges, and court costs
 - Processing of bond forfeiture payments
 - Payment of jurors and witnesses and all Juror related costs including their payments
 - Payment of expenses for meals and lodging provided to jurors
 - · Data collection and reporting
 - Determinations of indigent status
 - Paying reasonable administrative support costs to enable the Clerk of the Court to carry out above court-related functions

(Note: Certification of this provision will allow for compliance with numerous provisions under s. 28.35, F.S., in which these court-related functions are referenced.)

- 2. Budget Issues submitted, to the best of my knowledge and belief, do not include expenditures associated with local requirements deemed the responsibility of the county pursuant to s. 29.008, F.S., nor do the Budget Issues include expenditures for any non-court-related function of the office. Local requirements include the following as defined by applicable statute:
 - Facility Expenses (s. 29.008(1)(a), F.S.)
 - Construction or Lease Expenses (s. 29.008(1)(b), F.S.)
 - Maintenance (s. 29.008(1)(c), F.S.)
 - Utilities (s. 29.008(1)(d), F.S.)
 - Security (s. 29.008(1)(e), F.S.)
 - Communications (s. 29.008(1)(f), F.S.)
 - Radio Systems, existing (s. 29.008(1)(g), F.S.)
 - Multi-agency criminal justice information systems, existing (s. 29.008(1)(h), F.S.)
 - Specialized Programs (s. 29.008(2), F.S.)
- 3. Revenues used to support court-related operations are included within the Revenue Projections submitted. As per s. 28.35(2)(f)3, F.S., court-related revenues projected in this budget will not be used for non-court related purposes.

DATE	CLERK OF COURT SIGNATURE	
	COUNTY	

Tiffany Moore Russell, ESQ.
ORANGE COUNTY
VICE-CHAIR



JD PEACOCK, II OKALOOSA COUNTY

HARVEY RUVIN, ESQ. MIAMI-DADE COUNTY

TODD NEWTON GILCHIRST COUNTY

KEN BURKE, CPA PINELLAS COUNTY HOUSE APPOINTEE

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RON FICARROTTA 13TH JUDICIAL CIRCUIT JUDGE SUPREME COURT APPOINTEE

JOHN CRAWFORD NASSAU COUNTY

Laura E. Roth, ESQ.
VOLUSIA COUNTY
SECRETARY/TREASURER

JOHN DEW EXECUTIVE DIRECTOR

FIRM OF BOYD AND DURANT GENERAL COUNSEL

2560-102 BARRINGTON CIRCLE | TALLAHASSEE, FLORIDA 32308 | PHONE 850.386.2224 | WWW.FLCCOC.ORG

STACY BUTTERFIELD, CPA POLK COUNTY

AGENDA ITEM 7

DATE: February 9, 2023

SUBJECT: Establish Reserve Fund Calculation

COMMITTEE ACTION: Approve Reserve Fund Calculation for CFY 2023-24

OVERVIEW:

In 2021, the Reserve Policy Workgroup, led by Clerk Jeff Smith, developed a policy for the contingency fund established in SB 838 (2021) which was approved by the Budget Committee. The reserve policy is included in the meeting packet; it provides the purpose of and authority for the reserve fund, related definitions, and outlines the procedures on initiating, using, and maintaining the reserve.

While building the CFY 2021-22 and CFY 2022-23 clerks' budgets, the Budget Committee decided to fund the reserve at the statutory minimum of 10% of the Cumulative Excess.

For the CFY 2023-24 budget, the Chair proposes to continue utilizing the statutory minimum of 10% of the Cumulative Excess to go to the reserve fund, which is what the committee approved the previous two years.

COMMITTEE ACTION: Approve Reserve Fund Calculation for CFY 2023-24

LEAD STAFF: Griffin Kolchakian, Budget and Communications Director

Rafael Ali-Lozano, Budget Manager

ATTACHMENTS:

1. CCOC Reserve Fund Policy

·J.



2560-102 BARRINGTON CIRCLE

▼TALLAHASSEE, FLORIDA 32308

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TITLE: Reserve Fund Policy

I. PURPOSE:

Provide the Florida Clerks of Court Operations Corporation's (CCOC) Budget Committee an official policy for the establishment and management of a reserve for contingencies within the Clerks of the Court Trust Fund. This policy will provide guidance to the Committee as to funding of the reserve as well as distributions from the reserve in accordance with ss. 28.36(3)(c), F.S.

II. AUTHORITY:

Subsection 28.36(3), F.S.

III. DEFINITIONS:

As used in this Policy, the following terms are defined:

- a. <u>Continuation Budget</u> the current budget authority approved for the current county fiscal year by the Executive Council carried forward into the upcoming fiscal year.
- b. <u>Cumulative Excess</u> revenues derived from fines, fees, service charges, and court costs collected by the clerks of court which are greater than the Original Revenue Projection.
- c. <u>Deficit</u> occurs when the revenue available to the clerks of court falls below the original revenue projection for that county fiscal year.
- d. <u>Emergency</u> any natural, technological, or manmade occurrence (or threat thereof) that causes damage of sufficient severity and magnitude to result in a declaration of a state of emergency by a county, the Governor, or the President of the United States.
- e. <u>Original Budget Authority</u> the budget authority amount approved by the Executive Council prior to the beginning of the upcoming county fiscal year.
- f. <u>Original Revenue Projection</u> the official estimate, as determined by the Revenue Estimating Conference, of revenues from fines, fees, service charges, and court costs available for court-related functions for the county fiscal year covered by the projection.

RESERVE FUND POLICY

- g. <u>Reserve</u> moneys specifically retained and carried forward into the following county fiscal year for future use within the Clerks of the Court Trust Fund.
- h. Revenue Available the sum of the fines, fees, court cost, and service charges collected and kept by the clerks in the local Fine & Forfeiture Fund. The revenue available for any fiscal year is the revenue from September through August.
- i. <u>Total Budget Authority</u> the statewide spending level approved by the Executive Council which is inclusive of CCOC-controlled funding sources and excludes funding sources such as Title IV-D. The total budget authority may not exceed the sum of:
 - i. Section 142.01, F.S., revenue projected by the Revenue Estimating Conference:
 - ii. Unspent budgeted funds from the most recently completed county fiscal year;
 - iii. The balance of funds remaining in the Clerks of the Court Trust Fund after any necessary transfers to the General Revenue Fund pursuant to ss. 28.37(3)(b), F.S., and subsequent identification and designation of the amount to be held in reserve; and,
 - iv. Legislative appropriations.

IV. POLICY/PROCEDURES:

- a. Deposits into the reserve fund:
 - i. **Statutory Minimum** Until the reserve reaches the statutorily required percentage limit, the Budget Committee will deposit at least 10% of any cumulative excess into the reserve fund at the conclusion of each county fiscal year per ss. 28.36(3)(b), F.S.
- b. Use of reserve funds:
 - i. Statutory Requirement Any moneys held in reserve in the Clerks of the Court Trust Fund may only be utilized in accordance with ss. 28.36(3)(c), F.S.
 - ii. **Statutory Requirement** To release the funds in reserve, the CCOC is required to submit a budget amendment through the Budget Amendment Processing System (BAPS) to the Executive Office of the Governor's Office of Policy and Budget (OPB) pursuant to s. 216.292, F.S. The CCOC will work with the Department of Revenue (DOR) to complete this process.
 - iii. **Statutory Requirement** Moneys held in reserve may be used by the CCOC to offset a current deficit between the revenue available and the original budget authority, to provide funding for an emergency as defined in ss. 252.34(4), F.S., or to provide funds in the development of the total aggregate budget of the clerks of court to endure a minimum continuation budget is met per ss. 28.36(3)(c), F.S.

RESERVE FUND POLICY

- iv. The CCOC will ensure that the policy aligns with state required policies for funds held in reserve. The CCOC will work with DOR on a continual basis for the administration of these funds.
- c. Restoration and replenishment of reserve funds:
 - Each fiscal year, the Budget Committee shall determine an appropriate fund balance for the reserve as well as the percentage of cumulative excess to put into reserve above the statutory minimum contribution amount, if any.
 - ii. In the event reserve funds drop below the identified fund balance, the Budget Committee shall determine an appropriate method to replenish the reserve funds.

V. REPORTING:

The CCOC is statutorily required to report the balance and use of the reserve funds during each county fiscal year as part of the CCOC's Annual Report (submitted per ss. 28.35(2)(h), F.S.).

VI. REVISIONS/EXEMPTIONS:

- a. The provisions of this policy shall not be waived or suspended except by a twothirds vote of the Budget Committee and subsequent approval by the Executive Council.
- b. Proposed revisions to the policy shall be made by a two-thirds vote of the Budget Committee and subsequent approval by the Executive Council.

Tiffany Moore Russell, ESQ. **ORANGE COUNTY** VICE-CHAIR

> Laura E. Roth, ESQ. SECRETARY/TREASURER



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AGENDA ITEM 8

DATE: February 9, 2023

Additional Cumulative Excess Budget Overview SUBJECT:

COMMITTEE ACTION: Approve Utilization of Additional Cumulative Excess Funds

OVERVIEW:

One of the components used to build the CFY 2022-23 available budget amount was the REC estimate for the clerks' share of the CFY 2021-22 Cumulative Excess of \$1,600,000. Since the fiscal year is still ongoing when the budget is built, an estimate is used to determine the available Cumulative Excess instead of actuals. Once CFY 2021-22 concluded and the settleup process was completed to validate actual revenues, the total clerks' share of the Cumulative Excess was \$2,717,719. This amount was \$1,117,719 higher than the original estimate. Once the statutorily required 10 percent of this amount was put into reserve, this left an additional \$1,005,947 of available budget.

The statutory authority for these funds is found in s. 28.37(4)(b), F.S., which provides that, by February 1 each year, the Department of Revenue shall transfer 50 percent of the Cumulative Excess of the original revenue projection from the Clerks of the Court Trust Fund to the General Revenue Fund. The remaining 50 percent in the Trust Fund may be used in the development of the clerks' budget. This subsection also requires a minimum of 10 percent of the clerkretained portion of the Cumulative Excess amount be held in reserve.

The Chair proposes to utilize this \$1,005,947 of additional Cumulative Excess to build the CFY 2023-24 budget. The committee would then determine how to allocate these funds during the upcoming budget development process.

COMMITTEE ACTION: Approve Utilization of Additional Cumulative Excess Funds

LEAD STAFF: Griffin Kolchakian, Budget and Communications Director

Rafael Ali-Lozano, Budget Manager



Tiffany Moore Russell, ESQ. ORANGE COUNTY VICE-CHAIR Laura E. Roth, ESQ. VOLUSIA COUNTY SECRETARY/TREASURER

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CCOC BUDGET COMMITTEE NEW WORKGROUP REQUEST

General Workgroup Information													
Workgroup Name:	Statutory Complia	nce Review Work	group										
Chair:	Clerk Joseph Abruzzo, Palm Beach County												
Workgroup Members													
Proposed Members	County	Telephone	E-mail										
List skill sets or characteristics rather than specific people.													
I.e., Operations staff, General Counsel, Small size county, etc	·-												
Shannon Ramsey-Chessman	Palm Beach		srchessman@mypalmbeachclerk.com										
Roberta Walton Johnson	Orange		Roberta.waltonjohnson@myorangeclerk.com										
CCOC staff													
General Counsels													
Small county clerks													
Clerk Staff with pre-Article V knowledge													

Workgroup Scope Details

Purpose Describe the business need this Workgroup addresses in the context of the budget

To review sections 28.35, 28.36 and 28.37, Florida Statutes, and evaluate CCOC Budget Committee compliance with these sections. The workgroup will review and assure substantial compliance with the rules, regulations, policies, laws, and standards that guide the CCOC Budget Committee in the annual allocation of Clerk budget.

Scope List what the Workgroup will and will not address

Review existing statutory requirements established sections 28.35, 28.36 and 28.37, Florida Statutes, and determine CCOC adherence. The workgroup will analyze within context of the entire statute. This workgroup does not seek to change current statutes or provide a legal interpretation.

Objectives Describe the measurable outcomes of Workgroup (e.g., an allocation methodology or funding calculation)

The workgroup will perform an internal review to measure compliance with statutes. Statutory requirements should be well understood and documented by all CCOC Budget Committee members and CCOC staff. The workgroup will document its findings to demonstrate compliance, identify non-compliance, and identify potential training opportunities for Committee members and/or CCOC staff.

Deliverables

The workgroup will provide a brief summary of findings and a verbal report of the compliance review to the CCOC Budget Committee during the in-person meeting in April 2023. The workgroup will create an internal statutory compliance audit checklist to ensure CCOC is following all rules and regulations for future Budget Committee use.

Milestones Propose start and end dates for Workgroup Phases and other major milestones. Final recommendations due no later than April 2023

Workgroup meetings as needed beginning in February. Final recommendations presented to CCOC Budget Committee during in-person April meeting.

Benefits to the CCOC Budget Describe how the deliverables will/can be used in the budget deliberation process and/or methodology

The summary of findings will provide a standard, educational baseline for all current and future CCOC Budget Committee members and will ensure a basic-level understanding of all guiding statutes.

Assist the CCOC Budget Committee in identifying future opportunities to improve its current compliance processes.

The workgroup's findings can be used in future CCOC Budget Committee deliberations to ensure compliance with statutory requirements.

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County	(.	Final Spending Authority (Adopted by Exec. Council 8/11/21)	Received from TF (Sep 21-Aug 22) (EC Report)	CCOC Re (Sep 21-/ (EC Re	ug 22)	CFY 2021-22 Additional Revenues (EC Report)		Total Revenues for Settle-Up	(0	Excess Revenue Sent to the TF Oct 21-Sep 22) (DOR Report)		COC Expenditures (Oct 21-Sep 22) (EC Report)		Unspent Budgeted Funds	Total Expe for Sett (EC Re	le-Up		CFY 2021-22 Settle-Up Calculation	Due To (Due From) TF
Alachua	\$	5,812,319.00	\$ 1,902,002.75	\$ 3,99	2,310.81	\$ 156,809.00	\$	6,051,122.56	\$	-	\$	5,630,844.93	\$	(181,474.07)	5,63	30,844.93	\$	420,277.63	Due To TF
Baker	\$	707,152.00	\$ 245,997.20	\$ 42	8,191.14	\$ 19,079.00	\$	693,267.34	\$	-	\$	668,474.05	\$	(38,677.95)	66	68,474.05	\$	24,793.29	Due To TF
Bay	\$	3,866,025.00	\$ -	\$ 4,43	9,134.45	\$ 104,300.00	\$	4,543,434.45	_	637,763.45	\$	3,866,025.00	\$	- 5	4,50	03,788.45	\$,	Due To TF
Bradford	\$	854,135.00	\$ 23,352.12	\$ 75	3,424.26	\$ 23,044.00	\$	799,820.38	\$	18,067.59	\$	772,660.63	\$	(81,474.37)	5 79	90,728.22	\$	9,092.16	Due To TF
Brevard	\$	11,310,285.00	\$ 2,306,099.25	\$ 9,17	9,450.48	\$ 305,138.00	\$	11,790,687.73	\$	-	\$	11,310,285.00	\$	- 5	· · ·	10,285.00	\$	480,402.73	Due To TF
Broward	\$	38,928,487.00	\$ 1,648,321.75	\$ 35,07	6,950.63	\$ 1,050,244.00	\$	37,775,516.38	\$	-	\$	37,437,180.21	\$	(1,491,306.79)	37,43	37,180.21	\$	338,336.17	Due To TF
Calhoun	\$	448,334.00	\$ 283,542.87	\$ 29	7,136.71	\$ 12,096.00		592,775.58	\$	-	\$	428,783.94	\$	(19,550.06)	3 42	28,783.94	\$	163,991.64	Due To TF
Charlotte	\$	3,537,405.00	\$ 158,238.25	\$ 3,80	9,132.18	\$ 95,434.00	\$	4,062,804.43	\$	307,264.79	\$	3,537,405.00	\$	- !	3,84	44,669.79	\$	218,134.64	Due To TF
Citrus	\$	2,995,549.00	\$ 308,230.75	\$ 3,01	4,743.14	\$ 80,816.00	\$	3,403,789.89	\$	111,848.34		2,995,549.00	\$	-	3,10	07,397.34	\$	296,392.55	Due To TF
Clay	\$	3,656,087.00	\$ 14,593.00	\$ 3,89	5,665.57	\$ 98,637.00	\$	4,008,895.57	\$	317,226.05	\$	3,656,087.00	\$	- 5	,	,	\$	35,582.52	Due To TF
Collier	\$	6,428,666.00	\$ -	\$ 7,59	0,742.60	\$ 173,437.00	\$	7,764,179.60	\$	1,201,224.48	\$	6,427,533.98	\$	(1,132.02)	7,62	28,758.46	\$	135,421.14	Due To TF
Columbia	\$	1,527,140.00	\$ 187,388.03	\$ 1,50	6,280.58	\$ 41,200.00	\$	1,734,868.61	\$	62,656.71	\$	1,487,503.34	\$	(39,636.66)	1,5	50,160.05	\$	184,708.56	Due To TF
DeSoto	\$	805,964.00	\$ 211,506.37	\$ 66	8,907.68	\$ 21,744.00	\$	902,158.05	\$	1,899.03	\$	805,960.18	\$	(3.82)	80	07,859.21	\$	94,298.84	Due To TF
Dixie	\$	489,054.00	\$ 221,042.96	\$ 26	8,331.07	\$ 13,194.00	\$	502,568.03	\$	-	\$	489,054.00	\$	-	5 48	39,054.00	\$	13,514.03	Due To TF
Duval	\$	19,581,816.00	\$ 523,594.75	\$ 19,52	6,391.68	\$ 528,294.00	\$	20,578,280.43	\$	801,516.81	\$	19,071,690.53	\$	(510,125.47)	19,8	73,207.34	\$	705,073.09	Due To TF
Escambia	\$	6,977,883.00	\$ -	\$ 6,68	7,008.44	\$ 188,255.00	\$	6,875,263.44	\$	185,422.96	\$	5,898,706.20	\$	(1,079,176.80)	6,08	34,129.16	\$	791,134.28	Due To TF
Flagler	\$	1,818,120.00	\$ 144,184.12	\$ 1,82	1,969.91	\$ 49,050.00	\$	2,015,204.03	\$	109,067.91	\$	1,630,953.00	\$	(187,167.00)	1,74	40,020.91	\$	275,183.12	Due To TF
Franklin	\$	658,287.00	\$ 482,923.63	\$ 22	8,008.35	\$ 17,760.00	\$	728,691.98	\$	-	\$	658,287.00	\$	- 5	65	58,287.00	\$	70,404.98	Due To TF
Gadsden	\$	1,334,828.00	\$ 531,940.50	\$ 70	5,841.67	\$ 36,012.00	\$	1,273,794.17	\$	-	\$	1,334,828.00	\$	- 5	1,33	34,828.00	\$	(61,033.83)	Due From TF
Gilchrist	\$	545,457.00	\$ 324,711.25	\$ 32	4,955.53	\$ 14,716.00	\$	664,382.78	\$	-	\$	491,210.04	\$	(54,246.96)	5 49	91,210.04	\$	173,172.74	Due To TF
Glades	\$	566,489.00	\$ 134,608.37	\$ 49	4,954.32	\$ 15,283.00	\$	644,845.69	\$	25,063.51	\$	496,841.16	\$	(69,647.84)	5 52	21,904.67	\$	122,941.02	Due To TF
Gulf	\$	490,361.00	\$ 269,902.62	\$ 25	1,857.09	\$ 13,229.00	\$	534,988.71	\$	-	\$	451,859.24	\$	(38,501.76)	5 4	51,859.24	\$	83,129.47	Due To TF
Hamilton	\$	596,303.00	\$ 210,495.75	\$ 36	6,816.93	\$ 16,088.00	\$	593,400.68	\$	-	\$	580,429.28	\$	(15,873.72)	5 58	30,429.28	\$	12,971.40	Due To TF
Hardee	\$	906,252.00	\$ 377,550.37	\$ 50	5,495.40	\$ 24,449.00	\$	907,494.77	\$	-	\$	737,275.21	\$	(168,976.79)	5 73	37,275.21	\$	170,219.56	Due To TF
Hendry	\$	1,281,071.00	\$ 252,146.12	\$ 93	5,578.00	\$ 34,562.00	\$	1,222,286.12	\$	-	\$	1,217,673.86	\$	(63,397.14)	1,2	17,673.86	\$	4,612.26	Due To TF
Hernando	\$	3,417,201.00	\$ -	\$ 4,20	4,563.90	\$ 92,192.00	\$	4,296,755.90	\$	810,612.32	\$	2,733,266.03	\$	(683,934.97)	3,54	43,878.35	\$	752,877.55	Due To TF
Highlands	\$	1,963,861.00	\$ 221,061.88	\$ 1,82	8,147.76	\$ 52,983.00	\$	2,102,192.64	\$	45,295.81	\$	1,944,611.21	\$	(19,249.79)	1,98	39,907.02	\$	112,285.62	Due To TF
Hillsborough	\$	30,288,553.00	\$ -	\$ 30,60	0,206.08	\$ 817,149.00	\$	31,417,355.08	\$	1,959,533.06	\$	29,964,625.86	\$	(323,927.14)	31,92	24,158.92	\$	(506,803.84)	Due From TF
Holmes	\$	589,080.00	\$ 105,702.75	\$ 46	2,487.94	\$ 15,893.00	\$	584,083.69	\$	2,354.55	\$	581,729.14	\$	(7,350.86)	5 58	34,083.69	\$	-	#N/A
Indian River	\$	2,968,481.00	\$ 17,441.00	\$ 2,97	7,495.69	\$ 80,086.00	\$	3,075,022.69	\$	113,590.07	\$	2,967,001.39	\$	(1,479.61)	3,08	30,591.46	\$	(5,568.77)	Due From TF
Jackson	\$	1,104,348.00	\$ 268,978.37	\$ 79	2,361.96	\$ 29,794.00	\$	1,091,134.33	\$	-	\$	943,423.99	\$	(160,924.01)	94	13,423.99	\$	147,710.34	Due To TF
Jefferson	\$	501,826.00	\$ 178,435.00	\$ 28	7,642.21	\$ 13,539.00	\$	479,616.21	_	-	\$	461,636.27	\$	(40,189.73)	5 40	51,636.27	\$	17,979.94	Due To TF
Lafayette	\$	307,140.00	\$ 215,241.87		1,697.94	\$ 8,286.00	\$	315,225.81		-	\$		\$	- (\$	8,085.81	Due To TF
Lake	\$	6,136,866.00	\$ -	\$ 6.57	3,854.00	\$ 165,565.00	\$	6,739,419.00	\$	575,477.00	\$	5,713,876.00	\$	(422,990.00)	6.28	39,353.00	\$	450,066.00	Due To TF
Lee	\$	11,689,883.00	\$ -		5,502.90	· ·		13,730,880.90		1,751,641.63	\$	11,689,883.00		- ;	13.4	11,524.63	\$	289,356.27	
Leon	\$	5,905,602.00			4,204.27			6,273,940.40	_		\$	5,110,762.94		(794,839.06)		10,762.94		1,163,177.46	
Levy	\$	1,122,633.00			4,807.61		_	1,323,673.86		29,389.38		1,087,912.71		(34,720.29)		17,302.09		206,371.77	
Liberty	\$	312,333.00			9,595.65		_	341,848.15	_		\$	312,333.00		- (5.7.25.25)		12,333.00		29,515.15	
Madison	\$	556,502.00			6,806.46		_	501,820.46		9,417.45		516,628.09		(39,873.91)		26,045.54		(24,225.08)	
Manatee	\$	5,938,958.00			6,554.17			6,781,658.30		694,116.52		5,502,922.26		(436,035.74)		97,038.78		584,619.52	
Marion	\$	6,558,206.00			6,962.13		+	7,073,894.13	_	489,046.92		6,054,365.94		(503,840.06)		43,412.86		530,481.27	
	Ι Ψ	5,555,255.50	7	1 + 0,00	2,002.10	+ 170,002.00	Ι Ψ	1,010,004.10	1 *	100,040.02	Ψ_	0,00 t,000.0 1	Ψ	(555,045.55)	. 0,0-	. 5, 12.00	Ψ	000,701.21	200 10 11

		Α	В	С	D	E	3 + C + D	Ε	F	F-A G		G	Н	1
County	(A	Final Spending Authority Adopted by Exec. ouncil 8/11/21)	Received from TF (Sep 21-Aug 22) (EC Report)	CCOC Revenues Sep 21-Aug 22) (EC Report)	CFY 2021-22 ditional Revenues (EC Report)		Total Revenues for Settle-Up	Excess Revenue Sent to the TF (Oct 21-Sep 22) (DOR Report)	CCOC Expenditures (Oct 21-Sep 22) (EC Report)	Unspent Budgeted Funds	Total Expenditures for Settle-Up (EC Report)		CFY 2021-22 Settle-Up Calculation	Due To (Due From) TF
Martin	\$	3,504,902.00	\$ -	\$ 3,115,707.07	\$ 94,557.99	\$	3,210,265.06	\$ 	\$ 3,361,481.34	\$ (143,420.66)	\$	3,403,011.31	\$ (192,746.25)	Due From TF
Miami-Dade	\$	70,739,517.00	\$ 5,064,652.25	\$ 75,296,240.60	\$ 1,908,465.00	\$	82,269,357.85	\$ 6,047,315.84	\$ 70,480,227.57	\$ (259,289.43)	\$	76,527,543.41	\$ 5,741,814.44	Due To TF
Monroe	\$	3,508,532.00	\$ 1,007,761.00	\$ 2,987,865.81	\$ 94,656.00	\$	4,090,282.81	\$ 54,972.93	\$ 3,508,532.00	\$ -	\$	3,563,504.93	\$ 526,777.88	Due To TF
Nassau	\$	1,563,243.00	\$ 126,665.38	\$ 1,402,549.00	\$ 42,174.00	\$	1,571,388.38	\$ 17,017.08	\$ 1,307,411.06	\$ (255,831.94)	\$	1,324,428.14	\$ 246,960.24	Due To TF
Okaloosa	\$	3,639,385.00	\$ -	\$ 3,798,181.75	\$ 98,186.00	\$	3,896,367.75	\$ 228,641.28	\$ 3,639,385.00	\$ -	\$	3,868,026.28	\$ 28,341.47	Due To TF
Okeechobee	\$	1,273,503.00	\$ 463,254.12	\$ 970,034.32	\$ 34,358.00	\$	1,467,646.44	\$ -	\$ 1,215,459.54	\$ (58,043.46)	\$	1,215,459.54	\$ 252,186.90	Due To TF
Orange	\$	28,984,523.00	\$ -	\$ 35,847,139.15	\$ 781,967.00	\$	36,629,106.15	\$ 6,308,999.07	\$ 28,957,046.91	\$ (27,476.09)	\$	35,266,045.98	\$ 1,363,060.17	Due To TF
Osceola	\$	7,748,730.00	\$ -	\$ 8,895,305.22	\$ 209,051.00	\$	9,104,356.22	\$ 1,245,700.85	\$ 6,552,255.20	\$ (1,196,474.80)	\$	7,797,956.05	\$ 1,306,400.17	Due To TF
Palm Beach	\$	30,237,171.00	\$ 1,723,854.38	\$ 27,337,331.03	\$ 815,762.00	\$	29,876,947.41	\$ 102,176.15	\$ 27,673,563.37	\$ (2,563,607.63)	\$	27,775,739.52	\$ 2,101,207.89	Due To TF
Pasco	\$	11,604,036.00	\$ 3,220,861.37	\$ 9,480,282.16	\$ 313,063.00	\$	13,014,206.53	\$ 2,711.56	\$ 11,604,036.00	\$ -	\$	11,606,747.56	\$ 1,407,458.97	Due To TF
Pinellas	\$	22,646,675.00	\$ 2,901,150.50	\$ 18,363,516.15	\$ 610,978.97	\$	21,875,645.62	\$ -	\$ 22,500,268.66	\$ (146,406.34)	\$	22,500,268.66	\$ (624,623.04)	Due From TF
Polk	\$	12,397,921.00	\$ -	\$ 14,272,479.43	\$ 334,481.00	\$	14,606,960.43	\$ 2,009,036.75	\$ 12,208,805.04	\$ (189,115.96)	\$	14,217,841.79	\$ 389,118.64	Due To TF
Putnam	\$	2,147,549.00	\$ 1,229,144.38	\$ 1,113,877.95	\$ 57,938.00	\$	2,400,960.33	\$ -	\$ 2,130,556.02	\$ (16,992.98)	\$	2,130,556.02	\$ 270,404.31	Due To TF
Saint Johns	\$	3,582,299.00	\$ 140,796.75	\$ 4,388,338.78	\$ 96,646.00	\$	4,625,781.53	\$ 833,217.16	\$ 3,582,299.00	\$ -	\$	4,415,516.16	\$ 210,265.37	Due To TF
Saint Lucie	\$	6,684,411.00	\$ 49,876.75	\$ 6,732,976.16	\$ 180,337.00	\$	6,963,189.91	\$ 393,915.92	\$ 6,072,288.85	\$ (612,122.15)	\$	6,466,204.77	\$ 496,985.14	Due To TF
Santa Rosa	\$	3,178,098.00	\$ 39,548.75	\$ 3,683,098.77	\$ 85,742.00	\$	3,808,389.52	\$ 577,336.45	\$ 3,178,098.00	\$ -	\$	3,755,434.45	\$ 52,955.07	Due To TF
Sarasota	\$	8,122,696.00	\$ 1,321,785.38	\$ 7,541,054.79	\$ 219,140.00	\$	9,081,980.17	\$ 161,359.36	\$ 7,429,738.56	\$ (692,957.44)	\$	7,591,097.92	\$ 1,490,882.25	Due To TF
Seminole	\$	8,861,209.00	\$ -	\$ 8,452,371.28	\$ 239,065.00	\$	8,691,436.28	\$ 92,211.21	\$ 8,800,725.43	\$ (60,483.57)	\$	8,892,936.64	\$ (201,500.36)	Due From TF
Sumter	\$	1,897,084.00	\$ -	\$ 2,189,765.31	\$ 51,181.00	\$	2,240,946.31	\$ 306,993.93	\$ 1,897,084.00	\$ -	\$	2,204,077.93	\$ 36,868.38	Due To TF
Suwannee	\$	1,172,095.00	\$ 179,936.38	\$ 1,023,716.78	\$ 31,621.00	\$	1,235,274.16	\$ 4,227.06	\$ 1,167,867.94	\$ (4,227.06)	\$	1,172,095.00	\$ 63,179.16	Due To TF
Taylor	\$	562,835.00	\$ 135,717.12	\$ 402,331.53	\$ 15,185.00	\$	553,233.65	\$ -	\$ 562,292.07	\$ (542.93)	\$	562,292.07	\$ (9,058.42)	Due From TF
Union	\$	485,497.00	\$ 349,286.62	\$ 138,492.06	\$ 13,098.00	\$	500,876.68	\$ -	\$ 466,253.51	\$ (19,243.49)	\$	466,253.51	\$ 34,623.17	Due To TF
Volusia	\$	11,626,073.00	\$ 2,760,621.25	\$ 10,569,413.04	\$ 313,658.00	\$	13,643,692.29	\$ 31,884.37	\$ 10,426,672.85	\$ (1,199,400.15)	\$	10,458,557.22	\$ 3,185,135.07	Due To TF
Wakulla	\$	688,701.00	\$ 189,979.62	\$ 610,755.43	\$ 18,580.00	\$	819,315.05	\$ 4,146.98	\$ 688,701.00	\$ -	\$	692,847.98	\$ 126,467.07	Due To TF
Walton	\$	1,649,782.00	\$ 340,371.25	\$ 1,602,680.50	\$ 44,509.00	\$	1,987,560.75	\$ 56,098.87	\$ 1,649,782.00	\$ -	\$	1,705,880.87	\$ 281,679.88	Due To TF
Washington	\$	786,795.00	\$ 299,313.25	\$ 506,761.27	\$ 21,226.00	\$	827,300.52	\$ -	\$ 786,795.00	\$ -	\$	786,795.00	\$ 40,505.52	Due To TF
Statewide	\$	444,778,204.00	\$ 35,491,503.16	\$ 438,294,434.63	\$ 11,999,572.96	\$	485,785,510.75	\$ 28,778,989.13	\$ 429,822,843.53	\$ (14,955,360.47)	\$	458,601,832.66	\$ 27,183,678.09	

\$ (1,625,559.59) Due From TF 8
\$ 28,809,237.68 Due To TF 58
\$ 27,183,678.09 Difference