**CFY 2024-25 BUDGET PROCESS INSTRUCTIONS**

## **A. PURPOSE/ AUTHORITY**

The purpose of the budget issue request package is to identify any budget issues, including additional FTE, needed above the current CFY 2023-24 Revenue-Limited Budget that each clerk’s office is currently operating within as well as to detail anticipated revenues. Clerks should submit a budget request that represents the total funding needed to perform the statutorily required court-related duties. This request is for the county fiscal year beginning October 1, 2024.

[Subsection 28.35(2)(f), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0028/Sections/0028.35.html), requires the CCOC to approve the proposed budgets submitted by clerks and “ensure that the total combined budgets of the clerks of the court do not exceed the total estimated revenues (REC estimate plus the Unspent Budgeted Funds plus the clerks’ share of the Cumulative Excess funds from the Trust Fund) for court-related functions.”

[Subsection 28.35(3)(a), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0028/Sections/0028.35.html), provides a list of court-related functions that clerks may fund from filing fees, service charges, court costs, and fines, including:

* Case maintenance,
* Records management,
* 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,
* Data collection and reporting,
* Determinations of indigent status,
* Improving court technology, and
* Paying reasonable administrative support costs to carry out court-related functions.

[Subsection 28.35(3)(b), F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0028/Sections/0028.35.html), provides a list of court-related functions that clerks may not fund from filing fees, service charges, costs, and fines, including:

* Those functions not specified within paragraph (a),
* Functions assigned by administrative orders which are not required for the clerk to perform the functions in paragraph (a),
* Enhanced levels of service which are not required for the clerk to perform the functions in paragraph (a), or
* Functions identified as local requirements in law or local optional programs.

[Section 28.36, F.S.](http://www.leg.state.fl.us/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=0000-0099/0028/Sections/0028.36.html), requires the clerks to follow a budget procedure for court-related functions performed as established by the CCOC. The following budget instructions outline this process.

The Clerk Court Services Framework can be found at [flccoc.org/ccoc-reports](https://flccoc.org/ccoc-reports/#fr).

## **B. SUBMISSION INSTRUCTIONS**

Please request any budget issues and additional FTE needed **above** the current CFY 2023-24 Revenue-Limited Budget. These requests will be for the budget period of October 1, 2024, through September 30, 2025. The following files will comprise a county’s CFY 2024-25 Budget Submission:

1. Budget Issues Request Spreadsheet – an Excel file that contains five tabs for requested budget issues. If you have more than five issues, please use a second spreadsheet, etc.
   1. File name format: CountyName CFY 24-25 Budget Issue VerX
      1. Example: Orange CFY 24-25 Budget Issue Ver1
   2. If using more than one form:
      1. CountyName CFY 24-25 Budget Issue Form A Ver1
      2. CountyName CFY 24-25 Budget Issue Form B Ver1
   3. Start with Version 1. Change the version number if submitting a revised form.
2. Revenue Projection Spreadsheet – an Excel file that contains revenue projections for the Fine and Forfeiture Fund as well as Chapter 2008-111, L.O.F. revenues.
   1. File naming format: CountyName CFY 24-25 Revenue Projection VerX
      1. Example: Citrus CFY 24-25 Revenue Projection Ver1
3. Clerk’s Certification Letter – a PDF document that must be signed by the clerk asserting that statutory guidelines have been followed in requesting CFY 2024-25 funding.
   1. The fillable PDF should be signed by the elected clerk only.
   2. If an electronic signature is used, the actual signature must be visible.
   3. Select the county name from the drop-down menu.

All forms should be submitted to [reports@flccoc.org](mailto:reports@flccoc.org) by close of business on **June 1, 2024**. Once forms are submitted, CCOC staff will perform technical reviews and compile for the Budget Committee to review. Forms, instructions, and a recording of the most recent budget training can be found on the CCOC website: [flccoc.org/clerks-budget](https://flccoc.org/clerks-budget/). Should you need assistance during the budget process, please contact CCOC staff at (850) 386-2223.

## **C. SUBMISSION GUIDELINES**

As the CCOC Budget Committee and Executive Council play a role in approving the clerks’ Needs-Based Budget as well as the Revenue-Limited Budget, budget issue requests should be justified. The justification should include sufficient detail to inform the reader that the request is a reasonable need. A thoughtful review of your office’s needs should be conducted prior to requesting a budget issue. For example, please consider and answer the following when submitting your request:

* **Salaries** – If your staff pay is inadequate or behind compared to any of the following factors, you should submit a budget issue request for pay equity:
  1. Like employees with other constitutionals in your county, BCC employees, and court administration.
  2. The living wage in your county (see: <https://livingwage.mit.edu/states/12>). Make sure you consider the additional costs due to compression issues when implementing a living wage for your entry-level positions.
* **Health Insurance** – If your employee health insurance coverage is behind compared to any of the following groups, you should submit a budget issue request:
  1. Like employees with other constitutionals in your county, BCC employees, and court administration.
  2. State employees (2023 State of Florida employer and employee rates outlined on page 469: <https://laws.flrules.org/files/Ch_2023-239.pdf>).
* **Florida Retirement System (FRS)** – See the FRS calculation tool with the updated FRS rates for each position class (<https://flccoc.org/clerks-budget/>):
  1. If the FRS increased costs are provided in the Base Budget, only request additional funding needed over this calculated amount and provide justification for these costs.
* **Resources** – If you do not have adequate resources in any of the following areas, you should submit a budget issue request:
  1. Are you properly staffed for your compliance and collection efforts?
  2. Are you having issues meeting your timeliness standards due to lack of staffing?
  3. Are you having issues with quality control due to lack of staffing? For example, are you having jail overstays and other related issues? Do you need resources to address an audit finding from DFS or another auditor?
  4. Does your office have adequate staffing and/or resources to perform all the various statutorily-required duties? Make sure you consider any recent or planned AO, court order, or rule changes.
  5. Will your office need to add additional resources to support new judges being added?
* **Funding from other sources** – If you are receiving funding from other sources (BCC, recording revenue, grants, etc.) to cover your court-related expenses, you should submit a budget issue request to replace the funding.
* **Allowable expenditures** – See the DFS allowable expenditures document published in 2021 as a reference: [flccoc.org/uploads/2021/DFS-allowable-and-unallowable-expenditures.pdf](https://flccoc.org/wp-content/uploads/2021/05/DFS-allowable-and-unallowable-expenditures-021621.pdf).

## **D. DATA ENTRY GUIDELINES**

* Please hand-key all information, especially numerical values, instead of copying and pasting to avoid issues that would prevent your submission from entering the CCOC database. If it is imperative to copy and paste, please ensure you use the “paste special - values” feature.
* Please do not drag cells or delete rows as this will override programming built into the form.
* Please do not link cells in the spreadsheet to outside sources such as a database or another Excel file. While data may still be visible, it cannot be imported into the CCOC database.
* Please do not use formulas to calculate amounts on the spreadsheet. While the form will allow formulas for certain fields, the data cannot be brought into the CCOC database.

## **E. BUDGET ISSUES REQUEST FORM INSTRUCTIONS**

On the Budget Issues Request Spreadsheet, please request any budget issues and additional FTE needed **above** the current CFY 2023-24 Revenue-Limited Budget. This Excel spreadsheet has five tabs to enter information for up to five budget issues in one file. Should you need a second spreadsheet for more than five issues, use a new spreadsheet for these additional issues. You may submit as many spreadsheets as needed. Each issue will be addressed individually. The spreadsheet is available on the CCOC website: [flccoc.org/clerks-budget](https://flccoc.org/clerks-budget/). Please see the directions below for filling out each portion of the spreadsheet for each individual issue:

1. CONTACT INFORMATION
   1. Select your county name from the drop-down in cell C4.
   2. Enter a contact name in cell C5. Should the CCOC have questions about your budget submission, this is who will be contacted.
   3. Enter an email address for the contact person listed above in cell C6.
   4. Data in these cells on the first tab is automatically populated on the other tabs.
2. PRIORITY
   1. Enter a numerical priority rating for each requested issue in cell G4. Correspond each priority number with the tab number (Example: the issue on the “Budget Issue #1” tab should be priority #1).
   2. If more than five issues are requested, start over on the second tab (Example: the issue on the “Budget Issue #1” tab on the second spreadsheet should be priority #6).
   3. Please do not skip or duplicate priority numbers.
3. RECURRING
   1. Select “Yes” or “No” for whether each budget issue is recurring in cell G6; please manually select this designation for each issue requested:
      1. Recurring impact – this issue is requested to be a part of the Base Budget going forward, if approved.
      2. Non-recurring impact – this issue will be for the current fiscal year only and would not be a part of the Base Budget going forward.
4. ISSUE TYPE
   1. In cell J4, select either Issue Type for each issue requested:
      1. Funding Issue – a budget issue requested for additional funding to support it.
      2. Reduction Issue – a budget issue or implemented efficiency that reduces funding.
5. ISSUE CATEGORY
   1. Select one of the issue categories from the dropdown list in cell J6 to classify each issue:
      1. AO/ Court Order/ Rule Change – Funding to support an Administrative Order, Court Order, or a rule change that impacts court-related operations.
      2. Audit Finding – Funding to correct an audit finding from DFS or another auditor.
      3. Compliance Services – Funding to support compliance efforts as a means to increase revenues collected.
      4. Cost Shift to/from County – Funding to cover the cost of a court-related service that is currently being funded by the county or a reduction of costs that should be covered by the county moving forward.
      5. FRS Additional Funding – Funding for **additional** FRS costs above the total amount of actual FRS costs in the current fiscal year. Only include the amount needed **above** your current FRS total (Example: if you need $135k total and current funding is $125k; issue request would be the $10k difference).
      6. Health Insurance Additional Funding – Funding for **additional** health insurance costs above the total amount of actual health insurance costs in the current fiscal year. Only request the amount needed **above** your current health insurance total (Example: total need = $205k; current funding = $185k; issue request = the $20k difference).
      7. IT Funded from CCOC – Funding for court-related IT costs and enhancements.
      8. New Judges Funding – Funding for additional staff needed to complement a new judge established by the Legislature. This can also be used if a judge is transferred between counties. **Based on the approved funding formula for legislative requests, the calculated funding and FTE for the eight counties who received additional judges in 2024 will be added to the total issue requests on their behalf. There is no need for those eight counties to request this funding.**
      9. Pay & Benefits/ COLA – Funding related to pay and benefit increases to support court-related functions, including cost of living adjustments, merit increases, etc.
      10. Performance Measures/ Efficiencies – Funding to meet performance measure standards, to correct identified deficiencies, or to create expected office efficiencies.
      11. Other – Funding that does not fall under any of the previous categories. If this option is selected, a text box will appear in cell J8 for you to enter the category name. Please carefully review the listed issue categories before choosing this option.
   2. If requesting a new FTE, please include all costs associated with that position (salary and benefits, including FRS and health insurance costs) in the new issue request. Do not include the FRS or health insurance costs for newly requested FTE in the “FRS Additional Funding” or “Health Insurance Additional Funding” budget issues.
6. BUDGET ISSUE REQUEST
   1. The budget issue request is broken out by New FTE (Line 11), Personnel costs (Line 13), Operating costs (Line 14), and Capital costs (Line 15) by the nine Clerk Court Service areas: Case Processing, Revenue Collection and Distribution, Financial Processing, Requests for Records and Reports, Provide Ministerial Pro Se Assistance, Technology Services for External Users, Mandated Reporting Services, Jury Management, and Administration. Issue requests are for budget issues **in addition to** a clerk’s current operating budget amount and FTE count.
      1. The Clerk Court Services Framework provides a detailed list of the services, activities, and tasks ([flccoc.org/ccoc-reports/#fr](https://flccoc.org/ccoc-reports/#fr)).
   2. New FTE amounts on Line 11 can be positive or negative numbers to two decimal places. Data entered on this line should only reflect changes in FTE above or below the current existing FTE in each county.
   3. Personnel, Operating, and Capital cost amounts can be entered as a positive or negative number in whole dollars. Data entered on these lines should only reflect changes in funding above or below the current existing budget amounts in each county.
7. ISSUE REQUEST DETAIL
   1. Provide a detailed explanation of the budget issue and its impact in cell B23, including pertinent information that justifies the recurring impact, issue type, and issue category.
      1. Funding Issue – Thoroughly explain the impacts on court operations, public safety, etc. should the item be funded, as well as repercussions if the item is not funded.
      2. Reduction Issue – Thoroughly explain the impacts on court operations, public safety, etc. should the reduction item be taken.
8. SUPPORTING DOCUMENTATION (OPTIONAL)
   1. Any additional supporting documentation can be submitted to [reports@flccoc.org](mailto:reports@flccoc.org) with your submission. Include the County Name at the beginning of the file name and the issue priority number so that CCOC staff can compile your information correctly.

## **F. BUDGET PROCESS TIMELINE**

Below is a tentative timeline for the development, preparation, and eventual approval of the clerks’ CFY 2024-25 proposed budgets. This timeline serves as a guide; dates and activities are subject to change at the direction of the Budget Committee or the Executive Council.

| **Date** | **Activity** |
| --- | --- |
| May 2024 | Budget Committee plans to establish the Base BudgetCCOC staff will send out budget forms and instructions |
| June 2024 | Forms due June 1CCOC staff will perform technical review of submissions and make outreach, as necessary |
| July 2024 | * REC meets and determines available revenues |
| August 2024 | * Clerks given opportunity to present their budget issues to the Budget Committee (*optional*) * Budget Committee will review and evaluate submissions * Budget Committee will deliberate and approve Revenue-Limited Budget to meet REC projected revenues * Executive Council will approve the final budget |
| September 2024 | CCOC staff will send out Budget Letters to each clerk |
| October 2024 | * CFY 2024-25 Begins on October 1  CCOC will send out Operational Budget forms & instructions |
| December 2024 | * CFY 2024-25 Operational Budgets are due |

**G. FREQUENTLY ASKED QUESTIONS (FAQ)**

* For FRS and health insurance increase issues, do I enter only the additional amount needed?
  1. Yes, these issue amounts should only reflect the **additional** cost above the current year’s actual amount for each. Please include all figures, calculations, and an explanation in the Issue Request Detail section.
     1. For example, if FRS costs total $150,000 and the current funding is $125,000, the issue request amount would be the $25,000 difference.
  2. If the current operating amounts for FRS and health insurance are sufficient, you do not need to include an issue request for either.
* Can FRS be divided across all of the Clerk Court Service areas?

1. Yes, you can tie it to your percentage of employees in each area or equally across all Clerk Court Service areas.

* What if I would like to include an issue for raising my staff’s salaries relating to the minimum wage increase, including compression?

1. Use the “Pay & Benefits/COLA” issue category and provide detailed information describing the issue. Include all information on minimum wage increases and/or any compression issues in the explanation in the Issue Request Detail section.

* Can I include an issue for pay bonuses or raises?

1. Yes, include these requests under the “Pay & Benefits/COLA” issue category and provide detailed information describing the issue.

* Should our budget issue request submission include jury management funding?

1. No, since jury management funding is state appropriated General Revenue, this does not need to be included. If available statewide jury reimbursement funding runs out during the fiscal year, the overage will have to come from your CCOC Revenue-Limited Budget; however, this will be addressed on a statewide level at that time.

* Can I submit supporting documentation?

1. Yes, supporting documentation can be emailed with the other documents in the Budget Issue Requests Submission. Please ensure all additional documents include the county name within the file and in the file name; this will assist CCOC staff in keeping all supporting documents with the appropriate request.

* When are the Budget Issue Requests forms due?

1. All forms are due by June 1, 2024 to [reports@flccoc.org](mailto:reports@flccoc.org), including the Budget Issues Request spreadsheet, the Revenue Projections form, and the signed Clerk Certification letter.
2. If you do not have any budget issue requests, please submit the Revenue Projections form, the signed Clerk Certification letter, and state in the submission email that you have no budget issue requests for this year.

* Who do I contact if I have further questions?

1. Contact CCOC staff by calling 850-386-2223 or emailing a staff member individually. Please **do not** send questions to the CCOC Reports email address.
2. Griffin Kolchakian – [gkolchakian@flccoc.org](mailto:gkolchakian@flccoc.org)
3. Nike Campbell – [nike@flccoc.org](mailto:nike@flccoc.org)
4. Leonard Carper – [lcarper@flccoc.org](mailto:lcarper@flccoc.org)

* Other Information:

1. Please ensure all seven boxes are completed at the top of the Budget Issues Request Form (County, Contact, e-mail, Priority, Recurring, Issue Type, & Issue Category).
2. Do notskip tabswhen completing the Budget Issue Request Spreadsheet. Tabs are numbered in issue priority order as determined by the clerk.
3. The DFS Guidance on allowable expenditures and the FRS Calculation tool are posted on the CCOC website: [flccoc.org/clerks-budget](https://flccoc.org/clerks-budget/)/.