

**DWIGHT E. BROCK
CLERK OF THE COURT
COLLIER COUNTY, FLORIDA**

ANNUAL BUDGET



**FOR THE FISCAL YEAR
OCTOBER 1, 2009 - SEPTEMBER 30, 2010**



A Message From The Clerk of Courts

Mission Statement

"Strive to build confidence in the Clerk's Office through perceptive planning, efficient operations, and an unwavering commitment to the highest ethical standards for the citizens of Collier County"

Dwight E. Brock, Clerk

To the Citizens of Collier County:

As the elected Clerk of Courts of Collier County, I am presenting to you the fiscal year 2010 budget for Clerk's office operations.

The Clerk of Courts is a Constitutional officer elected county-wide. Article VIII, section I, (d) of the Florida Constitution establishes the Clerk as "Ex-officio Clerk of the Board of County Commissioners, Auditor, Recorder and Custodian of all County funds." As Clerk, I take these responsibilities very seriously.

The budget of the Clerk's office has been prepared based upon conservative funding principles, we budget the minimum necessary to meet the needs of the citizens we serve.

As a fee officer, the budget is presented according to Florida Statute Chapter 218. Section 218.35 provides that each county fee officer establish an annual budget for his office which shall clearly reflect revenues available and functions for which funds are expended. The budget must be balanced; that is, the total estimated receipts shall equal the total estimated expenditures and reserves.

The budget is presented in two parts reflecting costs associated with Clerk of Court related functions and those relating to functions as Clerk to the Board of County Commissioners. The budget relating to the State court system is filed with the Florida Clerks of Court Operations Corporation (CCOC) as well as the Florida Legislature. The budget relating to the requirements of the Clerk as Clerk of the Board of Commissioners, county auditor and custodian or treasurer of all County funds and other County related duties is approved by the Clerk.

The fiscal year 2010 budget is the result of many staff hours of review and analysis of Clerk activities, analysis of anticipated workloads, and planning for future service enhancements to the citizens of Collier County.

The operating budget totaling \$16,079,331 reflects a substantial decrease of \$3,808,169 from last year's budget of \$19,887,500. The reductions are due primarily to the downturn in the economy and legislative changes enacted in July, 2009.

While this year's budget will meet the minimum needs of our current operations, the opportunity for enhancing operational efficiencies through technology or increasing services is unlikely at this level of funding. Our goal is to provide effective and efficient services to the citizens of Collier County through county-wide easily accessible locations and through enhanced internet access. Due to the depressed economic conditions and budget constraints the Clerk's office was forced to close five (5) satellite offices during the year, reducing service levels from the prior year.

In our role as accountant and auditor to the Board of County Commissioners our goal is to provide effective checks and balances on the financial activities of the county. There has been ongoing litigation created by the Board of County Commissioner's attempts to block the ability of the Clerk of Courts to audit Board functions. In a last minute agreement reached on the evening of September 29, 2009, all but one item in the litigation between the Board of County Commissioners and the Clerk's office was negotiated. The Second District Court of Appeals of the State of Florida (DCA) issued its opinion on September 23, 2009 reaffirming that the Clerk of Courts is accountant, auditor and custodian of all county funds and is entitled to audit the county for purposes of determining legality of payment. The DCA denied two motions filed by the County; one to rehear the case and the other to certify the case to the Florida Supreme Court. The DCA reaffirmed its rulings to uphold the Clerk's right to audit. The Board of County Commissioners is pursuing the issue, seeking discretionary review by the Florida Supreme Court.

This budget reflects a return to pre-2008 budget process with the Board of County Commissioners funding Clerk to the Board functions through a transfer to the Clerk. In 2008, the Board had ceased funding the Clerk's operations as Clerk to the Board and the Clerk relied on the income of his office, including interest income, to fund operations. In July, 2009 the Florida Legislature amended Florida Statute 28.33 that had provided interest earned on investments as income to the Clerk. Interest income provided a substantial funding source for Clerk's operations. After July 1, 2009 interest earned is income to the Board. The 2010 budget reflects this change in statute and a significant reduction in Clerk's income. All income in excess of expenses on non-court activities is considered surplus and are returned to the Board of County Commissioners at the end of the fiscal year.

As Clerk to the Courts, fees charged are governed by statute and the court budget is submitted to the State by August 15th for approval. In 2009, the State changed the procedure for the court funded budgets. Revenues previously considered revenue of the Clerk are now revenues of the State and funding for the court budget is provided by an appropriation from the State of Florida. Effective July 1, 2009, the state changed the Clerk's court budget fiscal year for court functions to operate on the state cycle July 1 to June 30th each year. The budget included on the following pages incorporates nine months of the State budget for fiscal year 2010 (September, 2009 through June, 2010) and the first three months of the State fiscal year 2011 (July, 2010 through September, 2010) that was submitted to the State on October 1, 2009. For fiscal year 2009, the Collier Clerk's office was again a "donor" county, returning \$1,235,635 to the State.

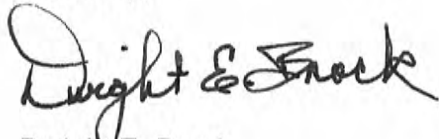
The budget includes limited funding for technology enhancements for both court and non-court operational and financial software. The Court Records Information System (Showcase court software) will enhance integration of Court records, streamline search capabilities and provide additional public access. Additional functionality of SAP financial

modules will provide greater system interface capabilities, enhanced public information and streamline our ability to accurately maintain and report on the financial activities.

The fiscal year 2010 budget reflects the minimum funding necessary to serve the citizens of Collier County. Entering my 18th year serving the community as Clerk of Courts, and Clerk to the Board provides challenges and opportunities. We are committed to meeting the challenges of these tough economic times by streamlining operations and hard work. I appreciate the opportunity to serve the community and the ongoing support I have received from the Citizens of Collier County.

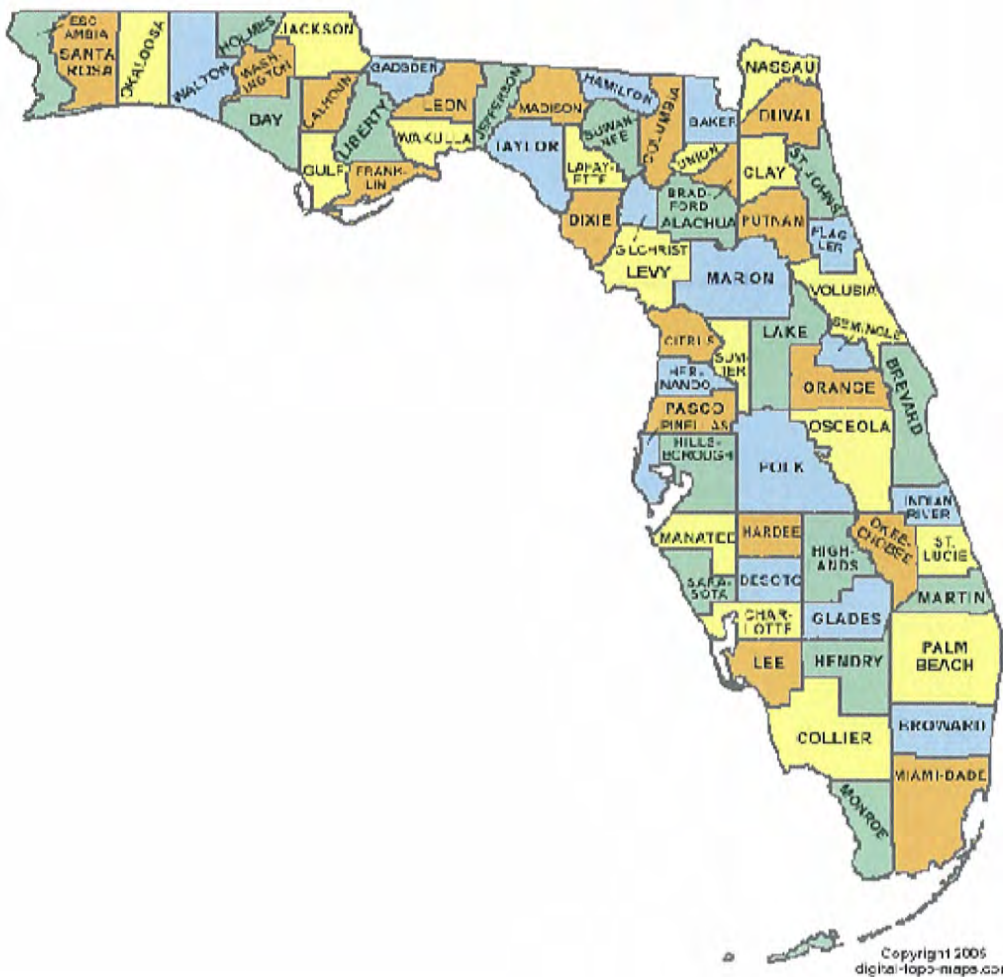
If you should have any questions or comments regarding the budget of the Clerk's office please contact me at (239) 252-2745 or Crystal K. Kinzel, Finance Director at (239) 530-6299.

Sincerely,

A handwritten signature in black ink that reads "Dwight E. Brock". The signature is written in a cursive style with a large initial "D".

Dwight E. Brock,
Clerk of Courts

“The Constitution of the State of Florida grants the power and authority of auditor and custodian of county funds to the Clerk of the Circuit Court”



ANNUAL BUDGET - 2010
CLERK OF COURTS
COLLIER COUNTY, FLORIDA

CLERK OF COURTS
Dwight E. Brock

DIRECTOR OF COURTS
Jill M. Lennon

DIRECTOR OF MANAGEMENT INFORMATION SERVICES
Marc D. Tougas

DIRECTOR OF HUMAN RESOURCES
Thomas C. Whitecotton

DIRECTOR OF COMMUNITY OUTREACH
Robert D. St. Cyr

DIRECTOR OF FINANCE & ACCOUNTING
Crystal K. Kinzel

BUDGET PREPARATION:

Raymond L. Milum, Jr.
Clerk's Fiscal Operations Manager

H. Anthony Bermudez
Accountant II

Ronald S. Dortch
Senior Auditor



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Collier County Clerk of the Courts
Florida**

For the Fiscal Year Beginning

October 1, 2008

President

Executive Director

The Government Finance Officers Associations of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Collier County Clerk of the Courts, Florida for the Annual Budget beginning October 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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INTRODUCTION TO COLLIER COUNTY

HISTORY & COMMUNITY

History

In 1922, Barron Giff Collier purchased 2,025 square miles of land on the southwest coast of Florida that in 1923 became Collier County, the largest county in the State of Florida. Barron Collier recognized the need for the infrastructure to bring economic development to the region. Using more than one million dollars of his own money, he funded the construction of the Tamiami Trail connecting Tampa and Naples to Miami. This road was completed in 1928 opening the doors of Collier County to growth and economic development.

The Clerk of the Circuit Court of Collier county is an independently elected Constitutional Officer and Public Trustee whose responsibilities include Accountant, Auditor, Keeper of Court and Public Records and “Watchdog of all Public Funds”.

The Clerk’s role is defined by the Florida Constitution of 1838 and Florida Statutes to ensure a critical system of “checks and balances” to protect and serve the citizens and taxpayers of Collier County by making sure that all taxpayer dollars are spent lawfully.

Education

The School District of Collier County operates 50 schools, including two charter schools. The district serves a total student population of 42,822. There are thirty (30) elementary schools, eleven (11) middle schools and eight (8) high schools, and a Pre-K through 12 school (Everglades City School). Additionally, Collier County also has 12 Alternative School programs. The Lorenzo Walker Institute of Technology (LWIT) serves nearly 1,700 workforce education adult students during any given semester. The new Immokalee Technical Center (TECH) serves 275 adult students and 270 dual enrolled high school students each semester. The school system employs nearly 3,000 teachers, 49% with advanced degrees. Nearly 52% of the public school population is “economically needy.” Close to 47% of public school students live in non-English speaking homes.

There are three colleges that are located in Collier County: Ave Maria University, Hodges University and Edison State College. Ave Maria University is a private catholic university that offers both graduate and undergraduate programs. Hodges University is a private four year college that offers bachelors and master’s degrees in 19 disciplines. Edison State College, with campuses in Naples and Ft. Myers and will celebrate its 30th Anniversary in Collier County, offers both two year and four year degree programs.

There are additional universities serving the region. Florida Gulf Coast University, the newest state university offers numerous graduate and undergraduate programs. Barry University offers over 50 graduate degrees and over 60 graduate programs. Although the main campus is located in Miami, Barry University offers programs on Florida’s West Coast in cooperation with an Educational partnership at Edison State College. Nova Southeastern University, the nation’s 6th largest not-for-profit, independent university located in Fort Lauderdale – an hour’s drive from Collier County, offers both undergraduate and graduate programs. University of Florida Extension Services is a land-grant with research based information through an Extension Office in Immokalee.

Recreation

Big Cypress National Preserve and Everglades National Park are both part of the Florida Everglades. The county is home to three state parks and an Audubon sanctuary; Collier-Seminole State Park, Fakahatchee Strand, Delnor-Wiggins Pass State Park and the Corkscrew Swamp Sanctuary. Collier County Parks & Recreation department's eleven (11) community parks, two (2) regional parks, eight (8) beach access parks, four (4) boat launch/marinas, the Caribbean Gardens Zoo, and two (2) specialty BMX Skate Parks provide a wide variety of recreational opportunities.

One of Collier's newest attractions is the Naples Botanical Gardens. The newly expanded world class sub-tropical garden paradise is expected to open in 2009. The area is also home to close to 90 golf courses.

Healthcare

The healthcare industry is the 4th largest industry in Collier County, employing more than 13,000 people. NCH Healthcare System has three locations in Collier County, while Health Management Associates, Inc. has two locations.

Utilities

The area electric utility service is provided by Florida Power & Light and Lee County Electric Cooperative. Telephone service is provided by Embarq. There is natural gas service provided by TECO/People Gas. Cable service is provided by Comcast. Water and sewer services are provided by Collier County, City of Naples and Immokalee. Waste Management of Collier County provides waste removal service.

TRANSPORTATION & DEMOGRAPHICS

Highways

The main north south highway is Interstate 75; it is a four lane highway that stretches from the Lee County line on the north to Miami Dade in the east. Transportation and road expansion are primary concerns of the citizens. The current construction six-laning of Interstate 75 between Ft. Myers and Naples will provide enhanced north south access and open both tourism and workforce markets.

Airports

Southwest Florida International Airport, located in South Ft. Myers, handles the majority of the commercial air traffic for the region.

The county is home to three executive airports. Collier County is served by the Naples Municipal Airport. This small airport offers connections through Yellow Air Taxi and Continental Connections. The Marco Island Executive Airport provides "red carpet service" for tourists, clients and residents flying into and out of Southwest Florida. Immokalee Regional Airport is located within 2 miles of Ave Maria University and is home to the Florida Tradeport, a growing cargo service airport strategically located between Miami and Naples.

The Everglades Airpark is adjacent to Everglades National Park, providing sportsmen and tourists easy access to explore the Everglades.

Bus Service

Greyhound Bus Lines, with a terminal located in Naples, provides a daily nationwide through service. Collier Area Transit (CAT), operated by Collier County, provides local bus service.

Railways

Seminole Gulf Railway operates over 115 miles of track in Florida connecting with the national rail system at Arcadia and Oneco south to Naples. Seminole Gulf Railway is the freight railroad in Southwest Florida that provides connecting truck distribution services to off rail system accounts. Additionally, the railroad offers local passenger excursions.

Demographics

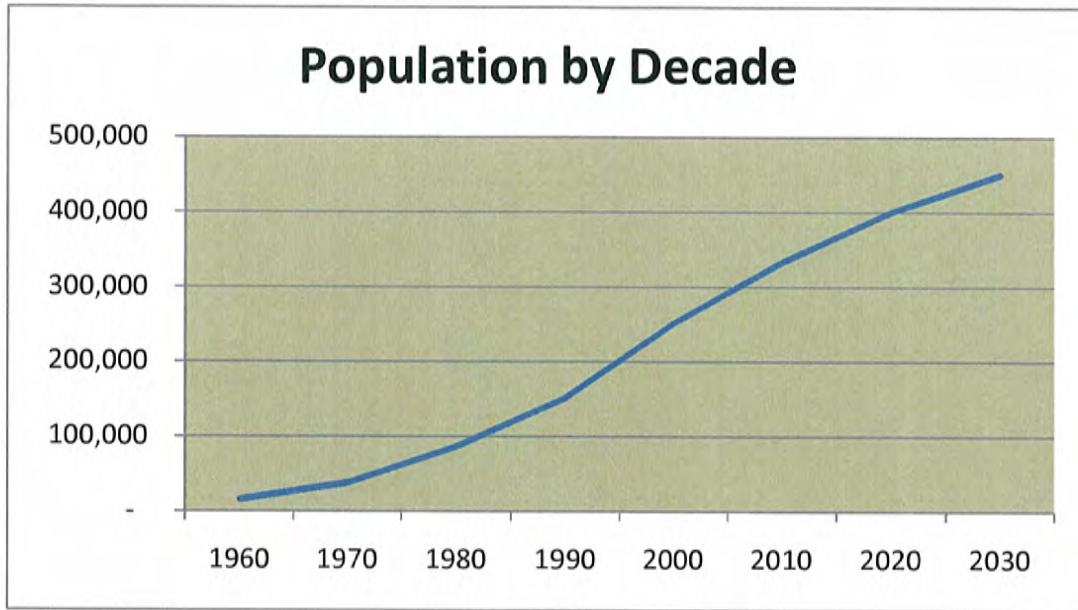
Collier County has experienced tremendous growth in population over the past few decades, ranking 12th out of 67 Florida Counties in population change from 2000 to 2008. The permanent population has increased from approximately 38,000 residents in 1970 to 315,258 in 2008. The county is currently experiencing slower growth due to a national economic downturn and a significant decline in the housing market. The county's population has grown in the past eight years considering the population was 251,377 in 2000 per U.S. Census. The population is expected to grow to 400,000 by the year 2020. The Naples metropolitan area remains the 16th fastest growing area in the United States.

Collier County continues to be a favorite tourist destination during the winter months between November and April when the population rises by an estimated one-third. The estimated seasonal population for 2007 was 481,465 and the projection for 2009 is 420,593. Additionally, areas within Collier County experience population increases due to the influx of migrant farm workers during a variety of crop seasons.

Collier County's median age is 43.2 years compared to the United States median age of 36.6 years. While Collier County remains a popular retirement community, 75% of its population is younger than age 65. The 2008 U.S. Census Bureau reported Collier County's population by race is as follows: 67.5% White Non Hispanic; 25.5% Hispanic or Latino origin; 5.7% African American; and 1.3% Other.

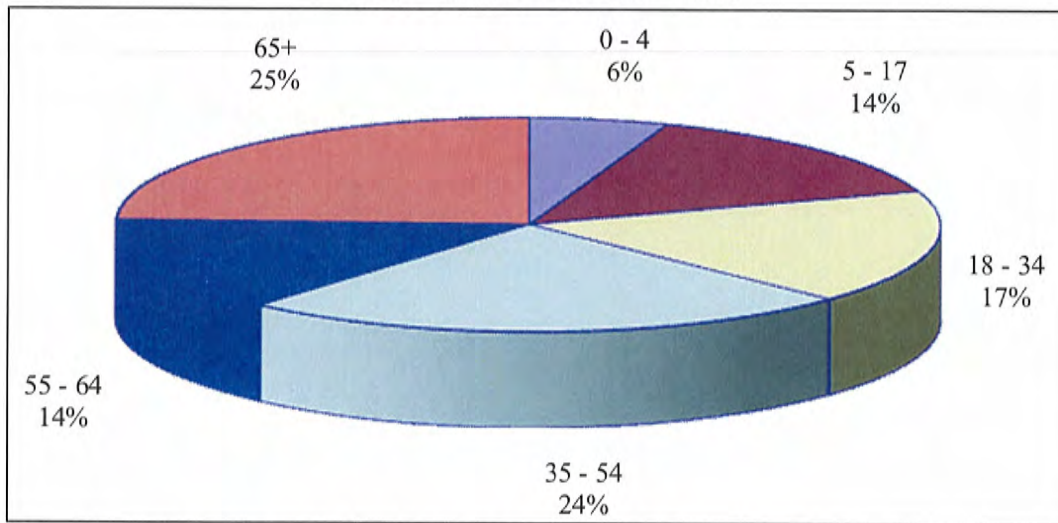
During 2009, the U.S. Department of Housing and Urban Development estimated that the median family income was \$70,800. According to the State of Florida, the unemployment rate in Collier County as of September 2009 was 13.1%, primarily due to the decline in construction jobs. The significant increase in unemployment is expected to level in 2010. The total number of people reported as employed in Collier County has declined slightly from 146,047 in 2007 to 145,362 in 2008. This trend will continue through 2009 but is expected to moderate in 2010. Overall, Collier County's labor force has grown by 32% in the last six years.

POPULATION GROWTH AND PROJECTIONS
1960 - 2030



Source: Economic Development Council of Collier County.

AGE DISTRIBUTION – 2008



Source: University of Florida, Bureau of Economic and Business Research

STATISTICAL COMPARISON

This is a statistical comparison of Collier County to similar Florida Counties.

CLERK OF THE CIRCUIT COURT	COLLIER	CHARLOTTE	LEE	Manatee	Marion	Sarasota
FY 2008-09 Clerk of the Circuit Court Budget ¹	\$ 10,392,723	\$ 11,820,489	\$ 21,284,846	\$ 7,294,431	\$ 7,121,880	\$ 9,791,546
Clerk of the Circuit Court Positions FY 2008-09	264.90	142.00	399.00	287.00	134.50	247.00
Projected Cases for FY 2008-09	78,453	46,660	216,618	89,565	88,240	126,325
Demographics ⁵						
Population, 2008 estimate	315,258	150,060	593,136	315,766	329,628	372,057
White Non Hispanic	67.5%	86.2%	72.7%	75.4%	76.2%	86.0%
African American	5.7%	6.0%	8.0%	9.0%	11.9%	4.8%
Asian	1.1%	1.3%	1.3%	1.5%	1.3%	1.2%
Other	0.2%	0.9%	0.5%	0.6%	1.0%	0.8%
Hispanic Latino Origin	25.5%	5.6%	17.5%	13.5%	9.6%	7.2%
Population Under the Age of 65 ⁵	73.5%	70.2%	77.1%	77.2%	75.2%	69.6%
Population, % change (April 2000 - July 2008) ⁵	25.4%	6.0%	34.5%	19.6%	27.3%	14.1%
Per Capital Personal Income ²	\$ 35,727	\$ 26,441	\$ 29,972	\$ 27,517	\$ 21,508	\$ 32,306
Median Household Income, 2007 ⁵	\$ 58,519	\$ 46,328	\$ 50,750	\$ 48,940	\$ 39,354	\$ 50,031
Crime Data (Reported Offenses) 2008 ³	3,698	2,914	11,930	8,786	5,080	8,050
Labor Force ²	140,681	63,020	265,475	145,343	133,402	165,830
Unemployment (as of August 2009) ⁴	12.6%	12.1%	13.5%	11.0%	11.6%	10.0%
Median Home Price (as of July 2009) ⁴	\$ 187,000	\$ 105,000	\$ 89,000	\$ 176,500	\$ 110,000	\$ 149,950
Total Permits Issued - 2008	19,045	19,493	15,405	11,490	13,411	22,269
Total County Square Miles (Land Area) ²	2,025.5	693.7	803.6	893.0	1,663.0	725.0

¹2008 Clerk Budget information derived from respective Clerk's Finance Department

²2005 - 2007 American Community Survey 3 - Year Estimates (<http://factfinder.census.gov>)

³Florida Uniform Crime Report - 2008 Semi-Annual Statewide County Report (1/08 - 6/08)

⁴Southwest Florida Regional Economic Indicators - September 2009

⁵U.S. Census Bureau: State and County QuickFacts (<http://quickfacts.census.gov>)

CITIES

Naples

The first settlers arrived in Naples in the late 1860's. They were Roger Gordon and Joe Wiggins. Two inlets and a river still bear their names. Founded by Walter N. Haldeman, a wealthy Kentuckian, the Naples Town Improvement Company purchased the entire town of Naples. The company built a 600 feet pier that extended into the Gulf of Mexico. The pier allowed large ships to dock to support the commerce trade between Naples, Cuba and other ports along the Gulf of Mexico.

The city experienced its first significant growth with arrival of the railroad, the Seaboard Airline Railway, in 1927. The second significant growth period was during World War II when the U.S. Army used Naples as a training facility for combat pilots. After the war, many of the army personnel returned to Naples which facilitated the building of new developments and businesses.

Naples is the largest city in Collier County. Naples has an estimated full time population of 22,000; however, from November to April the population swells to over 33,500, as part-time residents migrate from the Northern States to the sunny South. The 2000 U.S. Census reported Naples's population by race was 93% White Non Hispanic, 4.6% African American and 2.4% other. The 2000 U.S. Census reported Naples's median age to be 60.7 years. Based on the census, Naples and the surrounding area have one of the highest per capita incomes in the state. Naples' per capita income was, at that time, estimated to be \$40,121, compared to the state average of \$27,764. The median income for a household in the city is \$65,641, and the median income for a family is \$83,831 (Per capita).

Marco Island

William Thomas Collier arrived on the north end of Marco Island in 1870. He arrived with his wife and nine children. Collier's son, William D. Collier opened the first hotel and was one of the island's most famous entrepreneurs. On August 28, 1997 Marco Island elected to incorporate.

Marco Island is a small island on the edge of the Gulf of Mexico with 6 miles of beach and over 100 miles of waterways within its 24 square miles. Marco Island's permanent population is 15,000 with a peak winter seasonal growth to 35,000. The per capita income in the city is \$36,667, and the median income for a family is \$38,929.

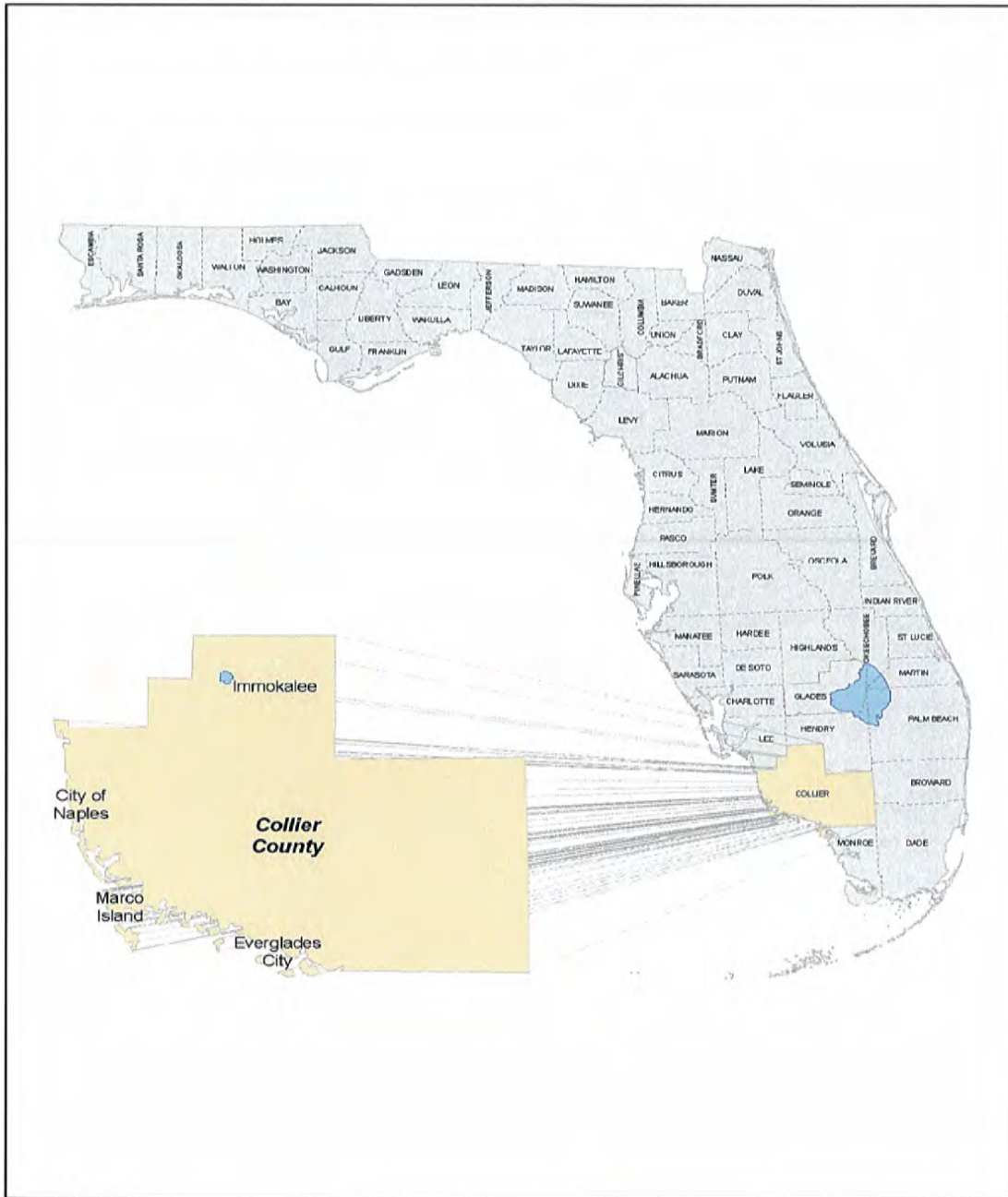
Everglades City

Everglades City, once the County seat, is the County's oldest city. The Calusa Indians lived in and around Everglades City until a handful of white settlers moved into the area along the Allen River. More settlers moved to the area once Barron Collier made Everglades the headquarters for his Tamiami Trail road building company. The first permanent residents were the families of John Weeks and William Smith Allen. The town's first transportation link came when Collier built a railroad connecting the city to Deep Lake. The Atlantic Coast Line purchased and refurbished the railroad in 1927. The completion of the Tamiami Trail was a second life line for the city. The city grew to include a hospital, movie house, library, and two hotels. The growth of the city continued through the years based on sponge fishing, shrimping, and stone crabbing until the county seat moved to the current location closer to

Naples. Since then, Everglades City has continued as a quiet local fishing village and serves as the gateway to 10,000 islands and Everglades National Park.

The 2000 U.S. census reported the population to be 479. The racial makeup of the city is 96.5% White, 0.8% African American and 2.7% other. The median age is 55.8 years. The per capita income for the city is \$20,535.

The largest area in the county remains unincorporated. The area is serviced by the county wide government and contains the current county seat. The Clerk of Courts is elected county-wide, services all 2,025 square miles and the County's entire population.



ECONOMIC CONDITIONS

The major industries within Collier County are leisure and hospitality, retail, professional and business services, construction, educational and health services, public administration, natural resources and mining, finance, manufacturing, wholesale trade, information, retail trade, transportation and utilities. All industrial sectors have achieved substantial growth since the early '70's. The workforce grew from 83,596 in 1995 to 151,870 in 2006. In addition, Florida's Economic Climate ranks #1 in the U.S. according to Forbes' Best States for Business (August 2008). Ranking 8th overall, Florida scored among the Top 5 in the labor and growth prospects category.

Historically, employment within the County has varied significantly throughout the year due to the large influx of tourists and seasonal residents during the winter months (estimated to be approximately 420,593 in 2009) coupled with seasonality in the agriculture industry. The average number of people employed in 2008 was 139,230. The following table identifies the top twenty five major non-public employers in Collier County in 2008.

Top Twenty Five Employers

<u>Company</u>	<u>Employees</u>	<u>Company</u>	<u>Employees</u>
NCH Healthcare System	5,000	Southwest Florida Farms	700
Collier County Public Schools	4,728	Department of Corrections	678
Publix Supermarkets	3,246	Coldwell Banker/Century 21	595
Marriott	2,328	Manor Care Health SVC	560
Board of County Commissioners	1,987	Radisson Hotels	552
Wal-Mart	1,715	McDonald's	529
Collier County Sheriff's Office	1,029	Bentley Village Laundry and Housekeeping	500
Winn Dixie Stores, Inc.	1,014	Moorings, Inc.	500
Home Depot	1,012	Bentley Village Health Club	470
Gargiulo, Inc.	800	Chateau at Moorings Park	469
Pacific Tomato Growers	800	Hilton Hotels	457
Downing-Frye Realty, Inc.	700	U.S. Post Office	450
Naples Grande Resort	700		

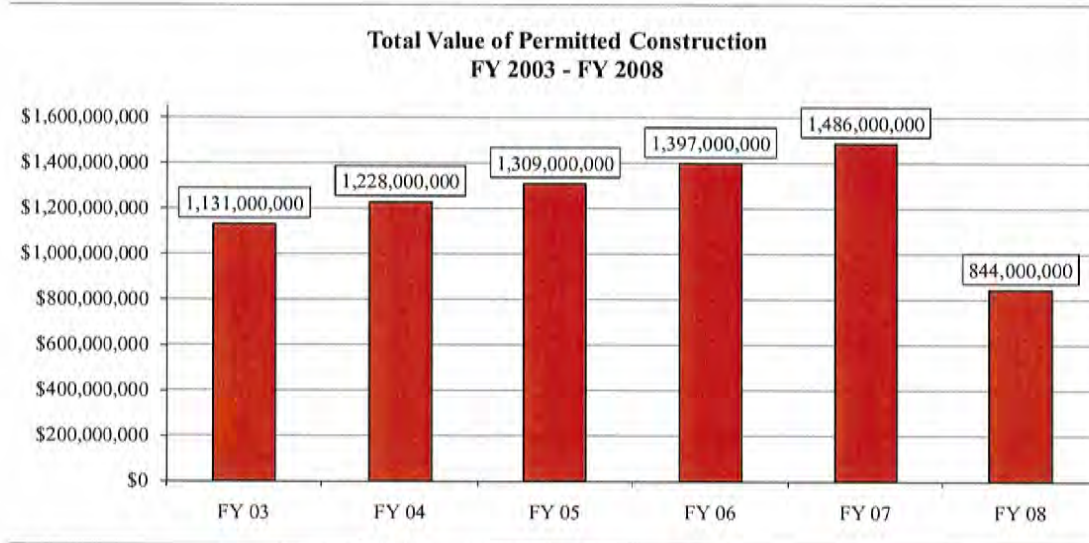
Source: Economic Development Council of Collier County, 2008

During 2008, the average employment rate of the retail trade, transportation and utilities industry was 23,400. Growth in retail shopping has continued showing increases due to low interest rates, low inflation and increases in equity markets. These factors all aid in the continuing development of Collier County and Southwest Florida. Also, established specialty shops and boutiques continue to target the ever-present and rebounding tourist market. The consumer trade industry provides 18.3% of wage and salary jobs in the County. Industry workers experienced average annual earnings of \$29,000 during the 2008 fiscal year.

The education and health sector employs 12.9% of the wage and salary work force with \$44,471 in average annual wages. The Florida Agency for Workforce Innovation projects from 2008 to 2016 that eleven of the top twenty fastest growing sectors in Southwest Florida will be in the education and health sector with annual growth of at least 6.25% or better.

The leisure and hospitality sector employed 22,800 people in 2008 with an average annual wage of \$29,000. This represents 17.9% of all private industry jobs in Collier County.

Employment decreased in the construction industry for the first time in recent history as the demand for new homes declined. There were 2,582 single or multi-family home permits issued in 2008. Construction firms located in Collier County provided 18,000 jobs. Average income in this sector was \$44,000. Construction employees represent 13.1% of the work force. The graph below shows the growth in the value of construction permitted from FY 2003 through FY 2008.



Source: U.S. Census Bureau

Professional and business services accounted for 4.2% of all private industry jobs in Collier County in 2007, with an average annual salary of \$65,282.00. Administration/Support and remediation services accounted for 7% of all private industry jobs, with an annual salary of \$31,229.

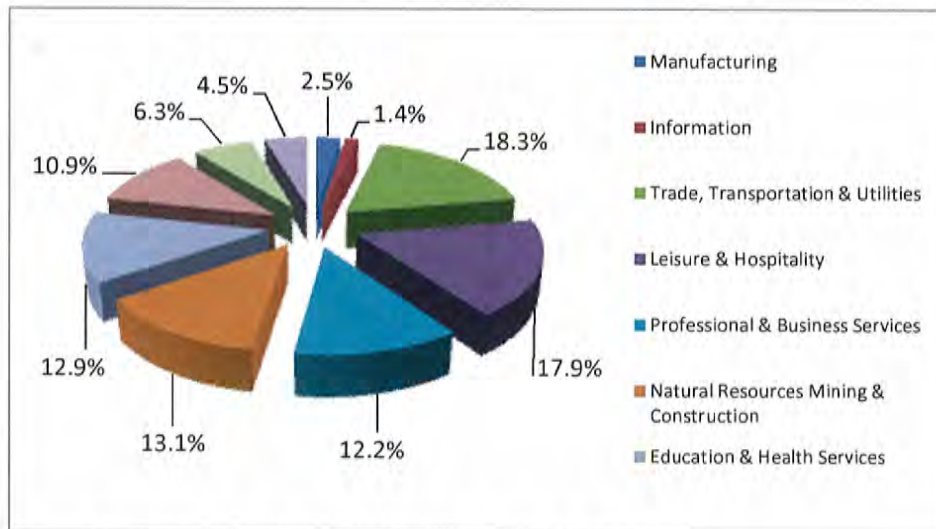
Collier County is one of the highest producing agricultural counties in the United States. Natural resources and mining remained steady in available jobs during 2008 with 16,700 total employees. Farming activities are located 40 miles inland and surround the community of Immokalee. Major crops include tomatoes, peppers, cucumbers and melons as well as the recently developed citrus business. Beef cattle are also a significant farming commodity. Included in the natural resources sector are landscaping services, forestry, farm services and commercial fishing. The natural resources industry employs 4% of the wage and salary work force with \$19,810 in average annual wages.

Financial activities account for 6.3% of the wage and salary work force in Collier County. During 2008, financial services and real estate provided 8,000 jobs and generated 6% of all wages earned. Average annual earnings were approximately \$71,000. In 2009, with the decline in the housing market, there was a significant impact on housing related employment.

Public Administration is the other major employer in the area and represents 10.9% of total jobs. The Collier County School Board, local municipal governments, and the County and its Constitutional Officers employ these positions. The people employed by this segment represent approximately 10,000 jobs and an average salary of \$50,000.

Industries including manufacturing, wholesale trade, communications, transportation and public utilities and other unclassified positions are 8.4% of the labor force. The following pie chart provides a summary of employment by industry in Collier County.

Employment by Industry - 2008



Source: Florida Agency for Workforce Innovation, Labor Market Statistics

FY2008 and FY2009 saw a significant increase in housing foreclosures due primarily to the economic downturn in the building and housing industry. The current market adjustment in housing should moderate housing costs and provide additional available affordable housing. The number of foreclosures will impact the overall economic conditions in Collier County. The Clerk's Office has experienced a significant decrease in recording revenue associated with home sales and an increase in court related foreclosure fee revenue.

On June 15, 2007 the Florida Legislature adopted a tax reform package that included statutory revisions including local government tax levy caps. In 2009, the Legislature continued altering local funding including a change in the Clerk to Court fiscal year and funding source. In 2010 the State Legislature is expected to promote additional local caps and limits on revenues. In order to meet the growing demands on the court systems, Clerk's operations and the effects of the economic downturn, conservative budgeting of revenues and cost reductions were required for FY2010.

IN SUMMARY

With an excellent financial base, a strong infrastructure, proximity to world-class ports and airports, low tax rates, and beautiful beaches, the “Paradise Coast” of Naples, Marco Island, and the Everglades provides for an exceptional place to live, work and visit.

Collier County’s future job growth is projected to remain strong in spite of the downturn in the state and national economy and recent declines in the construction industry.

Collier County’s industry focus on clean, alternative energy, computer software and services, and healthcare should provide a strengthened economic base. The ongoing development of Ave Maria University, a Catholic institution of higher education, will continue to impact the county’s growth, expanding the economic growth beyond the City of Naples. The university and surrounding community is developing a permanent campus on 932 acres in eastern Collier County near the new community of Ave Maria. The University expects to have a future enrollment of more than 5,000 students.

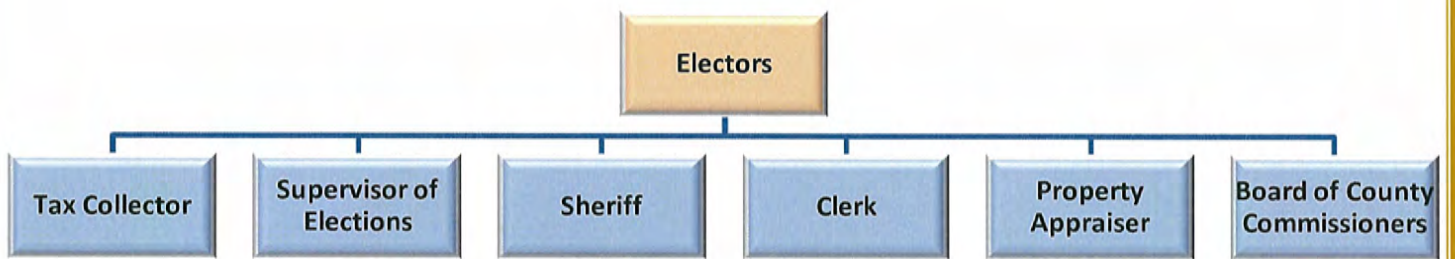
Collier County anticipates 2010 to be the economic turning point. Consensus opinion is that conditions will not immediately return to the incredible growth seen in 2007 and 2008. However, a stabilization of housing foreclosures and the job market should assist in a more rapid recovery than in other parts of the country.

Stabilization of the housing and job markets should help in providing revenues sufficient to meet the Clerks operational costs.

Limited legislative action and a return by the Board of County Commissioners to a pre-2008 budget structure should sustain current operational levels.

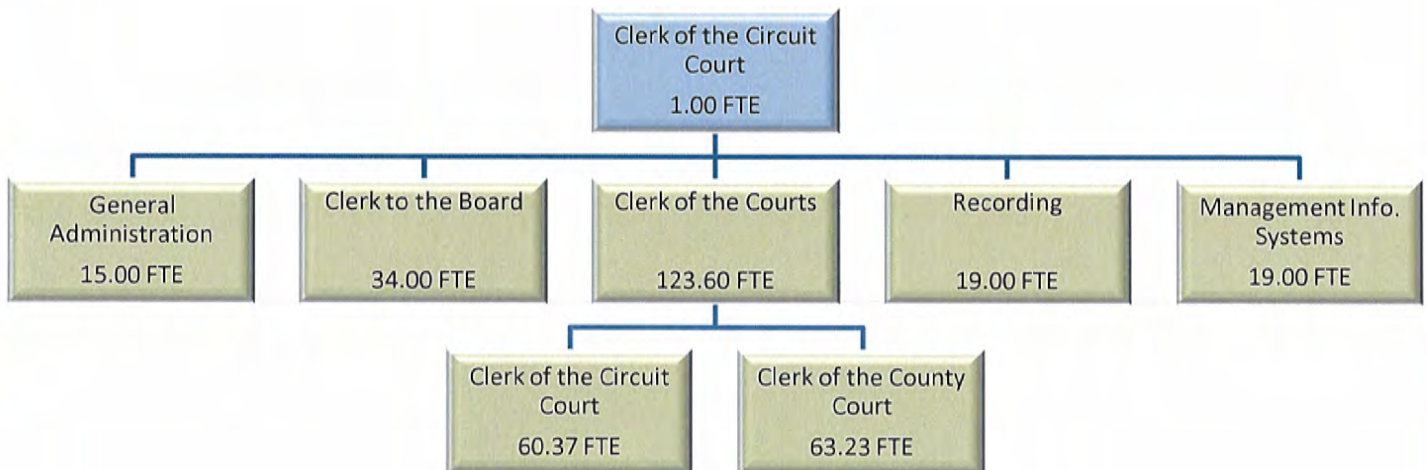
OFFICE OF THE CLERK OF CIRCUIT COURT

COUNTY ORGANIZATION CHART



Elected Officials

**COLLIER COUNTY CLERK OF THE CIRCUIT COURT
ORGANIZATIONAL CHART**



DUTIES AND FUNCTION OF THE CLERK OF COURTS & ORGANIZATION STRUCTURE

The Clerk of Courts is an elected office established by the Florida Constitution of 1838. The duties of the office are provided for by the Constitution, by act of the Florida Legislature and by order of the Court. The Clerk of Courts in Collier County is a Fee Officer.

The Florida Constitution provides that the Clerk of Courts shall be: Clerk of the Circuit Court, Clerk of the County Court, County Comptroller/Treasurer, County Auditor, County Recorder and the Secretary/Ex-officio Clerk to the Board of County Commissioners.

Organization Structure

Collier County is a political subdivision of the State of Florida pursuant to Article VIII, Section (1), of the Constitution of the State of Florida. It is guided by an elected Board of County Commissioners (the Board), which is governed by State statutes. In addition to the members of the Board, there are five separately elected constitutional officers: Clerk of Courts, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector.

The Clerk's budget, by state statute, is prepared in two parts: 1) Clerk of Court and 2) Clerk to the Board. The Board funds a portion, or in certain instances all, of the budgets of the County's constitutional officers. In the case of the Clerk, the County funds the portion of the Clerk's duties as Clerk of County Court, County Comptroller/Treasurer, County Auditor and Secretary/Ex-Officio Clerk to the Board of County Commissioners. Court services are funded through state appropriations and income generated by the Clerk. Florida Statutes require the non-court budget excess of the Constitutional Officers to be paid to the Board at the close of the fiscal year.

In order to administer the duties and functions of the office, as discussed above, the Clerk has created functional departments: General Administration, Clerk to the Board, Clerk of the Circuit Court, Clerk of the County Court, Recording, and Management Information Systems. Each of these departments is organized into divisions.

Each department is headed by a director with the exception of the Recording Department, which is headed by an assistant director who reports to the Clerk. The professional and clerical staff is grouped into categories based upon common qualifications, experience and responsibility of the position. The supervisory personnel are supervising senior clerks, who supervise both quality and quantity of work as well as supervising the individual employees with respect to office policy. The Directors report to the Clerk of the Circuit Court.

SHORT TERM ORGANIZATION WIDE POLICIES/INITIATIVES

Clerk of Courts

Collier County, Florida

STRATEGIC PLAN

Fiscal Years 2009 – 2014

MISSION STATEMENT

“Strive to build confidence in the Clerk’s Office through perceptive planning, efficient operations, and an unwavering commitment to the highest ethical standards for the citizens of Collier County.”

Focus Area/Goals

I. Human Resources

- A. Maintain positive employee relations and maximize employee retention under declining economic conditions.
- B. Evaluate creative initiatives to enhance productivity. Explore the feasibility of utilizing flexible scheduling and other alternative scheduling methods.
- C. Maintain high levels of customer service in a reduced labor market.
- D. Review opportunities for position consolidation and streamlining through technology to reduce Personnel Costs.

II. Financial Resources

- A. Maintain Internal Audit work plan to validate costs.
- B. Meet all reporting requirements for financial reporting.
- C. Streamline year-end closing procedures related to the production of the Comprehensive Annual Financial Report.

III. Physical Resources

- A. Address the issue of office space for the Clerk's Office, both short term and long term. It is increasingly obvious that the office space is inadequate, especially in regards to Finance and Accounting and Recording. It is a major objective of the Clerk to relocate the functions under his purview to a central location and advocate the proper study, planning, and implementation of those plans for our long- range space needs.
- B. Pursue strategic County-wide locations to enhance customer service while minimizing costs.

IV. Technology Resources

- A. Continue to evaluate enhancements to the integrated financial management software currently utilized by the Board of County Commissioners, Clerk of Courts and Supervisor of Elections to ensure optimum efficiency.
- B. Implement an integrated courts system that will facilitate such technologies as internet access to courts information, imaging of court documents, and electronic filing of paperwork.
- C. Evaluate an imaging solution in the Finance and Accounting Department to improve efficiencies, including document management systems.
- D. Upgrading and further automate Recording Systems.

- E. Implement SAP Road-mapping strategy in conjunction with user department and the Board of County Commissioners.
- F. Make it easier for the public to do business with the Clerk's Office by using various technologies such as installing online traffic citation payment kiosks at various satellite locations.

V. Customer Relations

- A. Develop and implement a Clerk's community partnership initiative with select civic, business and homeowner associations in Collier County.
- B. Provide services, including live website tours of www.collierclerk.com, and by sending electronic newsletters, press releases, announcements and notices of public interest.
- C. Design Clerk's office educational curriculum to be offered through online access via the Clerk's webpage.
- D. Provide instructional videos on the website and increase the Clerk's public speaking events.

VI. Other/Operational

- A. Continue aggressively microfilming records for preservation purposes and for efficient utilization of storage space.
- B. Continue and expand the collection process for the court system to meet state standards.
- C. Expand and improve the "checks and balances" process in the expenditures of taxpayers' dollars.

The strategic plan is updated annually in conjunction with the Clerk's budget but covers a five year plan.

ACCOUNTING CONCEPTS

The accounts of the Clerk are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which the spending activities are controlled. The purpose of the Clerk's various funds and account groups are as follows:

Governmental Fund Types:

General Fund – used to account for all resources except those required to be accounted for in another fund. The fund includes General Administration, Clerk to the Board, Clerk of the Circuit Court, Clerk of the County Court, Recording and Management Information Systems. The Clerk uses two operating funds, Non-Court General Fund (011) and Court Related General Fund (013), to account for all operating revenues and expenditures. The general funds are budgeted on a modified accrual basis. The funds are available (collectible revenues within the current period or soon enough thereafter to be used to pay liabilities of the current period) and measurable (the amount of the transaction that can be reasonably estimated).

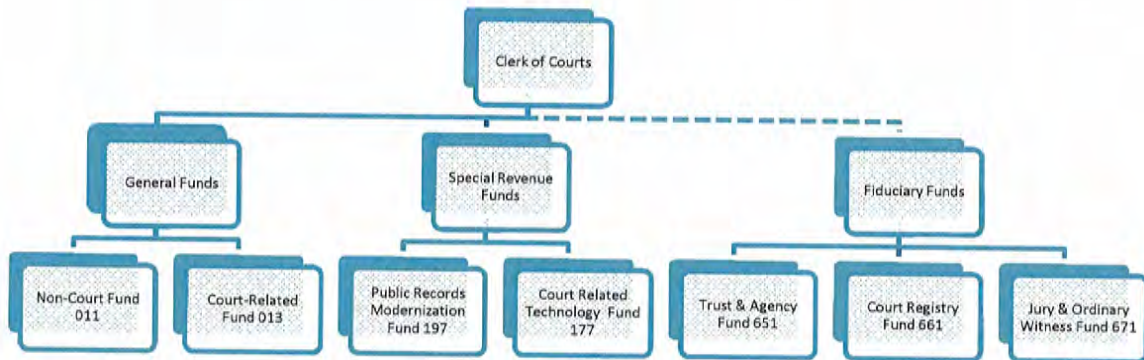
Special Revenue Fund – used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This covers these Public Records Modernization Fund and the Court Technology Trust Fund. These funds can only be used for records or technology enhancements with slightly different restrictions for each fund. The special revenue funds are budgeted on a modified accrual basis. The funds are available (collectible revenues within the current period or soon enough thereafter to be used to pay liabilities of the current period) and measurable (the amount of the transaction that can be reasonably estimated). The special revenue funds are used to account for the additional \$3.90 collected for each instrument recorded in the official records and is entitled to the Public Records Modernization Special Revenue Fund (197) and the Court Information Technology Special Revenue Fund (177). Revenues in these funds have limited use prescribed by Florida Statutes.

Fiduciary Fund Types:

Trust and Agency Funds – to account for the assets held by the Clerk as an agent for individuals, private organizations, other governments and/or other funds. Fiduciary Funds are balance sheet funds only and a budget is not prepared for balance sheet funds. These consist of the Trust & Agency Fund 651, Court Registry Fund 661 and the Jury & Ordinary Witness Fund 671.

The budget is prepared in accordance with generally accepted accounting principles and follows the State Uniform Chart of Accounts.

The following chart depicts the relationship between the various funds of the Clerk of Courts. As stated on the previous page the General Funds and the Special Revenue Funds are the only funds presented in the budget book.



Non-Court Operations Fund 011 include:

- Allocated Administration, Accounting, Internal Audit and Records Management
- Finance & Accounting
- Board Minutes and Records
- Circuit Court Operations
- County Court Operations
- Recording
- Allocated Management Information Systems

Court-Related Operations Fund 013 include:

- Allocated Administration, Accounting, Internal Audit and Records Management
- Circuit Court Operations
- Support, Alimony, Visitation and Enforcement
- County Court Operations
- Satellite Offices
- Collections

Public Records Modernization Fund 197 include:

- Hardware and Software purchases

Court Related Technology Fund 177 include:

- Hardware and Software purchases
- Allocated Management Information Systems

BUDGET PROCEDURES AND BUDGET BOOK FORMAT

Florida Statutes Chapter 129, Section 129.03(2) states that on or before June 1 of each year, the Clerk of Courts and County Comptroller shall submit to the Board of County Commissioners a tentative budget for the Clerk's office for the ensuing fiscal year. While the Board of County Commissioners does not approve the Clerk's Budget, a budget book is provided to make them aware of the costs of Clerk to Board functions and statutorily required items they are to fund.

The Clerk of Courts in Collier County is a Fee Officer. Florida Statute Chapter 218, Section 218.35 provides:

1. Each county fee officer shall establish an annual budget for his office, which shall clearly reflect the revenues available to said office and the functions for which money is to be expended. The budget shall be balanced; that is, the total estimated receipts, including balances brought forward, shall equal the total estimated expenditures and reserves. The budgeting of segregated funds shall be made in such manner that the relation between program and revenue source as provided by law are retained.
2. The Clerk of Circuit Court, functioning in his capacity as Clerk of the Circuit and County Court, and as Clerk of the Board of County Commissioners, shall prepare his budget in two parts:
 - a) The budget relating to the state court system which shall be filed with the Florida Clerks of Court Operations Corporation as well as with the Florida Legislature; and
 - b) The budget relating to the requirements of the Clerk as Clerk of the Board of County Commissioners, County Auditor, and custodian or treasurer of all county funds and other county-related duties.
3. Each county fee officer shall make provision for establishing a fiscal year beginning October 1 and ending September 30 of the following year, and shall report his finances annually upon the close of each fiscal year to the County fiscal offices for inclusion in the annual financial report for the County.
4. The proposed budget of a County fee officer shall be filed with the Clerk of the County governing authority by September 1 preceding the fiscal year for the budget.

The Clerk maintains the authority to amend his appropriation budget. Quarterly at a minimum, all Division Directors are given a report indicating the adopted budget, amended budget and year-to-date actual revenues and expenditures. These reports are reviewed and budget amendments proposed if necessary for the Clerk's approval.

Budget Book Format

The budget document is organized according to functional categories. Division budgets, representing basic operating units, have been grouped and tabbed by operating division or agency. Division budgets are presented programmatically and by appropriation unit.

Program budgets provide a brief description of the program, the relative priority of each program in a department, the number of full time equivalent positions necessary to perform the program, Fiscal year 2010 (FY10) dollars necessary for the program, offsetting revenues generated by each program, and the net cost of each program. The administration/overhead program base level of service encompasses the minimum level service mandated by Federal or State law or judicial order necessary to protect the health and safety of Collier County residents or necessary to maintain capital asset value for a particular department.

Performance measures including the number of activities (quantitative) and the effectiveness of the actions (qualitative) are included. Three year budget comparisons; actual for FY 2008, forecasts for FY 2009, and budgets for FY 2010 are presented for each department.

The appropriation unit presentations, i.e. personal services, operating expenses and capital outlay, break out costs in two categories, current and expanded services. Current services reflect the ongoing cost of existing programs. Expanded services include new programs and enhancements to existing services. Budget highlights are incorporated to identify significant changes from FY 2009. The FY 2010 Budget is compared in the "Percent Change" column to the FY09 adopted budget. In order to illustrate projected activity, a forecast of estimated revenues and expenditures for FY 2009 is presented. The rationale for projecting FY 2009 activity is to improve carry forward (fund balance) estimates and to reflect the policy/program decisions and budget amendments that occurred throughout the year. Also included are FY 2008 budget and actual revenues and expenses that represent a three year history of financial activity.

ANNUAL BUDGET CALENDAR FISCAL YEAR 2010

Date	Description
February 27	Budget preparation materials distributed to Division Directors
March 12	Budget packets due to Accounting no later than 5:00 p.m.
Beginning March 13	Review of Division Budgets with Directors and Finance
March 19	Preliminary review of Budgets with Clerk
March 31	Final review of Budgets
Week of April 1	Final proof of numbers, text and layout of budget book
Week of April 20	Copy and bind budget books for distribution
May 1	Board related budget due to the Board of County Commissioners
June 29 & 30	Public Presentations and Workshop with the Board of County Commissioners
July 28	Tentative millage rates set by BOCC
August 15	Budget submitted for Article V Court Related Budgets to Clerk of Court Operations Corporation (CCOC)
September 1st	Budget Submitted to Clerk of Courts
September 10 & 24 @5:05 p.m.	Two public hearings and Board of County Commissioners vote/approval of Board related costs
September 9	Clerk of Courts Operations Corporation approves Clerk's Court Budget
October 1	New Fiscal Year 2009 Budget commences
October 15	Court Budgets submitted to the State Legislature Department of Revenue and State Chief Financial Officer by the CCOC

SPECIFIC BUDGET POLICIES FOR FISCAL YEAR 2009/2010

Financial Management/Financial Budget Development

Florida Statutes require the annual adoption of a balanced budget (total budgeted revenues = total budgeted expenses). This definition applies to the overall budget and to individual county funds. Florida Statutes further require that all funds, including estimated fund balance, be appropriated.

General Fund Agency Budget Limitations

- Board policy limited General Fund Agency budget appropriations to at least 3% less than adopted FY09 budgets.
- On May 1, the Clerk submitted to the Board proposed costs for statutorily funding requirements and costs for functions as Clerk to the Board.
- At the budget workshops in June, 2009, the Board authorized \$462,200 for rent, facilities and staff attendance at the Board meetings. The Board made no provision for paying fees for the Clerk to the Board functions.
- At present, funding is provided for continuation of services to the Supervisor of Elections.
- Currently the Clerk is in litigation with the Board of County Commissioners concerning his ability to audit transactions.

Compensation Administration

The Clerk of Courts, as a separately elected constitutional officer, has full authority over policies of his agency. The philosophy of Clerk of Courts is to provide a market-based compensation program that meets the following goals:

1. Eliminates the salary discrepancies between the Clerk's Office, Board of County Commissioners, and the surrounding employment market by annually evaluating both the salary levels and classifications of the affected employees within the office.
2. Evaluates creative initiatives to enhance productivity. Explores the feasibility of utilizing flexible scheduling and other alternative scheduling methodologies.
3. Facilitates the hiring and retention of the most knowledgeable, skilled and experienced employees available.
4. Supports continuous training, professional development and enhanced career mobility.
5. Recognizes and rewards individual and team achievement.

Meeting these goals under tightening economic conditions is difficult.

The Board of County Commissioners compensation plan has been limited for FY 10 as follows:

Program Component	FY 09	FY 10
Cost of Living	4.20%	0%
Merit Plan	0%	0%
Pay Plan Maintenance	0%	0%
Total	4.20%	0%

*This is the Board of County Commissioners Pay Plan Policy.

The Clerk plans to remain competitive locally and will continue to monitor market salaries, revenues and budget constraints to determine the best application of available funds. The FY 10 budget includes a no COLA adjustment.

Limitations on Expanded Positions to Maximize Organizational Efficiencies

To maximize organizational efficiencies, no new positions in the Clerk's operations will be implemented in FY 2010. This recognizes the fact that in service organizations such as local governments, the primary expense is for salaries and associated fringe benefits; limited resources continue to force economies within the Clerk's office through more effective use of current staff. In FY08 the Clerk's Office initiated a hiring freeze on vacant positions. The FY10 budget does not provide funding for full staffing but recognizes vacancies and reduced funding for 31.30 positions.

Limitations on Current Service Discretionary Operating Expenses

The Clerk's office adopted limiting current service operating expense increases to current service levels.

Health Care Program Cost Sharing

Collier County provides a self-funded Group Benefits Plan for health care and prescription drug coverage. Coverage extends to all Clerks' employees. The Clerk's office participates in the Board of County Commissioners health plan. Nationally, as well as here in Florida, medical plan costs, and the premium dollars required to fund them, continue to increase annually at double-digit levels. The County's medical plan is similarly impacted by these rising costs. Management and employees continue to work together to hold down the impact of future increases by restructuring benefit levels and initiating further cost shifting measures. In addition, staff continues to negotiate with providers for discounted physician and hospital fees and promote corporate wellness and preventive health care initiatives.

The Board of County Commissioners continues to move toward its goal of requiring employees to absorb a greater share of medical plan premium costs. The goal of an 80%-20% cost sharing arrangement has been maintained for the FY 10 budget.

EXISTING BUDGET POLICIES FOR FY 2010

Budget Policies Affecting Operating Budgets

Self-Insurance

- The Clerk participates in the County-wide self insurance plan. Premiums are budgeted according to a County-wide allocation plan for FY 10. Premiums are budgeted at \$9,755 per year for an employee or family with the employee's paying approximately 20% of the premium costs.

Reserves

- Operating funds may budget, at a minimum, a 2.0% reserve for contingency. A reserve for contingency is typically budgeted in all operating funds, with the exception of the Constitutional Officer funds. Reserves for the Constitutional Officer funds including the Clerk of Courts are appropriated within the County General Fund.
- The Clerk's reserves for the state related operations are budgeted at \$0 keeping well within the state budgetary cap of no more than 10% of expenditures.

Excess Fees Turnback

- Excess operating (revenues minus expenses) funds are returned to the Board of County Commissioners at the close of the fiscal year and are budgeted at \$0 for 2010. State funds in excess of expenses by statute are required to be returned prior to July 20, 2010 due to the change in fiscal year to the State Department of Revenue and are expected to be \$0 for FY 2010.

Budget Policies Affecting Capital Expenditures and Capital Projects

- The Clerk's Capital items are limited to equipment, vehicles and operating assets. Facilities or major construction projects are required by State Statute to be funded by the Board of County Commissioners and are not part of the Clerk's budget. Capital facilities needs are communicated to the Board of County Commissioners during the budget hearings. The Clerk's capital budget for 2009 is to fund capital expenses of the M.I.S. department as well as various software and hardware upgrades and purchases within operating departments.
- Capital expenditure analysis includes assessment of efficiencies gained through enhanced applications compared to the cost of applications including maintenance, or return on investment (ROI).
- The Clerk's Office is expected to relocate in FY 09 to the new Courthouse Annex (pictured next page). Costs associated with this move are not included in the Clerk's FY 09 Budget. Costs associated with facilities are required by State Statute to be funded by the Board of County Commissioners.
- The relocating of existing Clerk functions should not have a significant impact on operational costs.



Courthouse Annex, Summer 2009

Budget Review

Division directors prepare program and line item budgets based on Clerk's Policy. Budget instructions provide details regarding the implementation of the policies such as proposed salary adjustment, equipment replacement schedules, and state allocation criteria.

Each division director is provided an opportunity to discuss and defend budget submissions with the Clerk. The Clerk makes the final decision for the recommended budgets from the department heads for the court, non-court and special revenue funds.

The Board of County Commissioners proposes millage rates and finalizes the Board of County Commissioners budget policy in March. In July, the Board of County Commissioners adopts proposed millage rates based on the tentative spending plan and assessed taxable values provided by the Property Appraiser.

The Clerk's court related budget is submitted to the Clerk of Courts Operation Corporation by August 15th for approval. The Clerk's total budget is submitted to the Clerk by September 1 each year for approval.

Public hearings are held in September to allow for citizen input on the county budget. The final county budget is adopted at the second hearing following a legal notice summarizing the proposed plan and tax rates.

Budget Amendment Process

Budgetary authority is legally maintained at the fund level. However, the Clerk's computerized financial system imposes budget controls at the appropriation unit levels by department.

Amendments to the adopted budget can occur at any time during the fiscal year with approval of the Clerk.

Basis of Accounting and Budgeting

The Clerk's accounting records and budgetary basis for general government operations are maintained on a modified accrual basis, the same as in the financial statements, with revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the related liabilities are incurred.

Expenditures are recognized when commitments are made (i.e., through purchase orders) and revenues are recognized when available and measurable. Depreciation expense is not budgeted; however, expenditures for capital outlays are budgeted. These outlays are capitalized into fixed assets and eliminated from the results of operations in accordance with generally accepted accounting principles (GAAP).

The Comprehensive Annual Financial Report (CAFR) shows the status of the County's finances on a GAAP basis. In most cases, this conforms to the way the Clerk prepares his budget. Exceptions are the treatment of depreciation expense (the budget reflects the full purchase price of equipment and capital improvements, but does not reflect depreciation expenses). In addition, expenses for capital improvements in the proprietary funds are depreciated in the CAFR. Compensated absences (accrued but unused sick and vacation leave) are not budgeted, but are reflected in the CAFR as an outstanding liability. The Comprehensive Annual Financial Report shows fund expenditures and revenues on both a GAAP basis and a budget basis for comparison purposes.

Finally, fund balance allocations (residual non-appropriated liquid assets resulting from prior years' operations) are budgeted and included as revenue on a budgetary basis but are eliminated on a GAAP basis for financial reporting. The Clerk only has fund balances in his special revenue funds. The operating funds excess, by statute, are returned to the Board of County Commissioners (for non-court operations) and to the Florida Department of Revenue (for court operations.)

FINANCIAL POLICIES

Budget Policy

The budget as presented in the subsequent sections was prepared in accordance with the policy directives of the Clerk's Office. These policies were established early in the budget process through briefings and memoranda from the Clerk.

The policy addressed the major components of the budget: personal services, operating expenditures and capital outlay. The following is a summary of the budget policy in each of these areas.

- Personal Services – The department budgets were prepared reducing funding for vacant positions and no new staff positions. The employee's anniversary date as the effective date for salary increases, which are budgeted at 4.20%.
- Operating Expenditures – The policy directive regarding operating expenditures was to reduce expenditures where possible, maintain the current level to the extent possible and allocate budget as necessary for escalating costs of fuel and operations.
- Capital Outlay – Only purchases necessary for the effective operation of the agency were budgeted for 2010. All equipment is reviewed for effectiveness and useful life. Capital costs associated with the relocation of Clerk's Operations are budgeted in the County-wide budget pursuant to State Statute, requiring counties to provide operational facilities.
- The Clerk's office continued to be a "donor" office through the legislative changes in July, 2009 providing excess revenues to the Board of County Commissioners and the State of Florida.
- *Florida Statutes* provide that the amount by which revenues and transfers exceed annual expenditures for the general fund be remitted to the Board immediately following the fiscal year for which the funding was provided or following the fiscal year during which other revenues were recognized.
- Section 28.37, *Florida Statutes*, further provides that all revenues from court-related fines, fees, service charges and costs for the period July 1, 2009 through June 30, 2010, are considered revenue and the Clerk must remit these to the Department of Revenue.

Debt Policy

Although the Clerk's service charges are a bondable revenue source, the Clerk's Office has no outstanding debt. The Clerk's policy is to incur debt only for specific projects lasting within the current fiscal year when a funding source is insured. The Clerk's Office does not have debt and does not intend to issue debt in FY 10. The Clerk's operating funds are turn back funds and cannot issue debt encompassing more than a single fiscal year.

Investment Policy

Investments of Clerks funds are based on 24 hour liquidity. All Clerk funds are held in local banks or short term investment instruments. The Clerk makes investments on behalf of the Board of County Commissioners based upon Board of County Commissioners investment policy.

The following investment policy applies to all financial assets under the direct control of the Clerk for the Board of County Commissioners.

Primary Objectives:

1. Preservation of capital and protection of investment principal.
2. Maintain sufficient liquidity to meet reasonably anticipated operating and capital requirements.
3. Match assets to liabilities, to the extent possible.

Secondary Objectives:

1. Maximize return and preserve purchasing power as measured by a noted market index such as the Consumer Price Index.
2. Control risks and diversify investments through appropriate oversight and regular reporting.

Purchasing Policy

It is the Clerk's Policy to purchase only those goods and services necessary to service the taxpayers.

As of July 1, 2004, all capital purchases over \$1,000 are capitalized pursuant to Florida Statute 274.02. All other purchases are expensed.

Revenue Policy

User charges for services derived by the Clerk for services rendered for court and non-court service activities are classified as fees and are available to offset functions of the Clerk's Office. These fees are collected by the Clerk and are deposited to the Clerk's General Fund. In addition, the General Fund is supported by intra-governmental transfers.

A discussion of the fees derived by the Clerk's office follows. Chapter 28, Florida Statutes, is the principal authority and establishes the rates for these fees. Information regarding specific fees is available on the Clerk's internet site at www.collierclerk.com. Statutes govern interest earnings and investment activities. The Clerk, as custodian of funds, invests funds and interest earned on these investments is income to the Board of County Commissioners pursuant to Florida Statute 28.33 (amended July 1, 2009.).

Revenues are forecast based on current and historical activity levels. The forecast assumes no significant increase in activity and an anticipated reduction in fees based upon a general downturn in economic conditions. Note that the Clerk follows the statutory guidelines in Florida Statutes 129 establishing a 5% reserve against non-court projected revenues.

Expense Policy

Purchase orders for goods or services that have been budgeted and will be received during the fiscal year are encumbrances and recorded as budgeted expenditures in the year of receipt. Inter-governmental charges, i.e. vehicle maintenance, telephone allocations, and postage charges, are direct expense items, and are paid monthly, encumbered at year end according to modified accrual basis.

Expenditures are recorded when related fund liability is incurred, except for certain compensated absences which are recognized as expenditures to the extent they are expected to mature.

FUND STRUCTURE AND DESCRIPTION OF FUNDS SUBJECT TO APPROPRIATION

Government resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are controlled. Funds are appropriated by budget amendment when actual grant awards are known. The purpose and description of the Clerks funds and account groups are as follows:

Governmental Funds *Governmental Funds* are used to account for the proceeds collected that are not collected for specific or restricted use.

The General Fund (011) - The General Fund is used to account for revenues and expenditures applicable to the general operations of the Clerk, which are not accounted for in another fund. All operating revenue, which is not specifically restricted or designated as to use, is recorded in the General Fund. Primarily funds the Finance and Accounting Department, Recording Department and the General Administration Department, which supports the Clerk's Office.

Court Services Fund (013) - The Court Services Fund is used to account for court related filing fees, service charges, fines and court costs of the Clerk as mandated by Section 28.35 of the Florida Statutes. Since July 1, 2009 the Court Services Fund is funded through an appropriation from the State of Florida and all filing fees, service charges, fines and court costs are now State revenues and remitted monthly to the State of Florida. This appropriation primarily funds court related operations of the Clerk's Office. General Administration costs are allocated to both court and non-court funds based upon full time equivalents (FTEs).

Clerk's Special Revenue Funds *Special Revenue Funds* are used to account for the proceeds of specific revenue sources that are for specified purposes or are restricted in use.

Court Information Technology (177) - Established to upgrade and maintain the Official Records System of the Clerk's Office. Funds can only be used for Court Room technology enhancement. A portion of document recording fees offset costs. Effective July 1, 2009 the revenue source was increased to include 10% of all fines assessed in the various court departments.

Records Modernization (197) - Established to upgrade and maintain the Official Records System of the Clerk's Office. Document recording fees offset costs.

OPERATING BUDGET SUMMARY

Financial Framework

As permitted by the Florida Statutes, the Clerk functions as a fee officer. This requires the Clerk to budget and expend fees earned by the office for expenditures incurred as Clerk of Courts and County Recorder. Expenditures for services provided as clerk and accountant to the Board are funded by a transfer from the Board in lieu of fees. The primary sources of funding are charges for services, state appropriation, and interest income.

All the activities of the Clerk's office funded by the above sources are accounted for in the general fund (011 & 013). Revenues collected specifically for the improvement of the public records system are accounted for in the Records Modernization Special Revenue Fund (197), while improvements to court technology are accounted for in the Courts Information Technology Special Revenue Fund (177).

The Clerk maintains agency funds for the collection of fines and charges, which are forwarded to other government units, or as in the case of uniform support payments, to individuals.

By statute, all non-court excess fees of the Clerk's office must be transferred to the Board by October 31st for the preceding year. With the July 1st, 2009 law changes, all court excess fees must be transferred to the Department of Revenue for the State of Florida by July 20th of each year. Special Revenue funds are allowed to carry over unspent funds to the next year.

Projected Changes in Fund Balances

In the Public Records Modernization Fund, funds are required by statute to be spent on equipment, maintenance of equipment, personnel training and technical assistance in modernizing the public records system of the office. In FY 2010, funds are budgeted to support modernization of financial systems and the update and/or replacement of the existing hardware systems.

PUBLIC RECORDS MODERNIZATION SPECIAL REVENUE FUND (197)

PUBLIC RECORDS MODERNIZATION FUND (197)			
	2008 <u>Actual</u>	2009 <u>Actual</u>	2010 <u>Budget</u>
Beginning Fund Balance	\$ 2,494,639	\$ 2,232,442	\$ 1,723,895
Revenues	328,086	219,782	185,200
Expenditures	(590,283)	(728,329)	(1,063,500)
Reserves	-	-	(267,300)
Ending Fund Balance	<u>\$ 2,232,442</u>	<u>\$ 1,723,895</u>	<u>\$ 578,295</u>

Current revenues are not at sufficient levels to sustain annual expenditures requiring the use of fund balance.

COURTS INFORMATION TECHNOLOGY SPECIAL REVENUE FUND (177)

The funds in the Courts Information Technology Fund are designated for use in paying expenditures related to providing information technology services to the court system. In FY 2010, funds are allocated to support the Court Systems development and a percentage of the personnel and operational costs of the information technology department (MIS).

COURTS INFORMATION TECHNOLOGY FUND (177)			
	2008	2009	2010
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
Beginning Fund Balance	\$ 6,920,525	\$ 4,037,114	\$ 2,566,580
Revenues	951,614	683,115	513,000
Expenditures	(3,835,025)	(2,153,649)	(2,136,900)
Reserves	-	-	(888,800)
Ending Fund Balance	<u>\$ 4,037,114</u>	<u>\$ 2,566,580</u>	<u>\$ 53,880</u>

Current revenues are not at sufficient levels to sustain annual expenditures requiring the use of fund balance.

Performance Measurement

Throughout the year, budget performance is monitored monthly through reports generated by the Clerk's Accounting Department, including detailed revenue and expenditure reports. These reports give information on revenues and expenditure amounts including budgeted amounts, actual receipts and expenditures for the month and year to date. Division directors review these reports quarterly and follow up where unfavorable variances are indicated. Likewise, at mid-year all accounts are reviewed and budget amendments are recommended based upon revised financial forecasts or expenditure estimates.

Operating Budget Overview

The exhibit on page 41 summarizes the budget for FY 2007, FY 2008, FY 2009 and the proposed and adopted budget for FY 2010 with a comparison of FY 2009 & FY 2010 by dollars and percent change. The expenditure section of this exhibit is further divided into activities funded by the Board transfer and activities funded by service charges. This presentation is necessary to satisfy the statutory requirement to prepare a budget in two parts, indicating the two primary functions of the Clerk as it relates to the Courts system and to the Board of County Commissioners. As can be seen in the following pages, the Board has elected to provide minimal funding to the Clerk FY 2010.

In fiscal year 2002, the Clerk began reporting interest income derived from surplus County funds as revenue to the Clerk of the Circuit Court as outlined in Chapter 28.33, of the Florida Statutes. This revenue stream ended with the amendment to the statute in July, 2009.

As indicated by this summary, revenues and other funding sources are expected to decrease by 54.46 percent while total expenditures less the non-operating expenditures are expected to decrease 19.15 percent. Net operating revenue is expected to decrease 93.38 percent. This decrease is related to a decline in the economy and the loss of the investment interest. Receivables have increased as more defendants have received jail time. Any shortfall in court funding may be upon request and justification supplemented from a Trust fund established by the State.

Major Highlights

Charges for services, excluding Clerk's interest, are expected to decrease 86.47 percent in 2010. The decrease is primarily due to the changes outlined above. Other non-court charges included in this budget are from Recording. This amount is expected to see a significant decrease due to the flattening of real estate activity and an additional filing fee that was recently imposed by the State legislature.

As is highlighted on Page 41, interest income earned on fees of the Clerk's Office is expected to decrease to a level of \$175,800. The decrease in interest income is due to lower interest rates and the depressed economy.

The Clerk of the Circuit Court follows Florida Statutes for reducing non-court operating revenues by five percent in accordance with Section 129.01, Florida Statutes. This Statute requires county governments to include in receipts only 95 percent of the revenues reasonably anticipated to be collected from all revenue sources. Thus revenues are reduced \$108,900 for reserves or five percent of non-court revenues.

The decrease of 22.90 (pg. 56) percent in overall spending for fiscal year 2010 reflects the change in methodology of the Clerk's office to allocate certain cost to special revenue funds. Prior to this year, these costs were in the operating funds to support the ever-increasing costs of health insurance and retirement contributions, and the additional costs of maintaining the SAP financial system. Of the proposed expenditure budget of \$15,334,181, approximately 84 percent is for personal services,

approximately 15 percent is for operating expenses, and less than 1 percent is for capital expenditures.

The majority of the expenses, which are reflected in personal services, are budgeted for fiscal year 2010 to be approximately \$12,943,225 (pg. 56) and represent an decrease of \$3,723,775 or 22.34 percent when compared to fiscal year 2009. This includes no full-time equivalents added in the current budget cycle. There are no expanded services for FY 2010.

Operating expenditures are \$2,303,056 (pg. 56) or \$824,744 less than fiscal year 2009 for an 26.37 percent reduction.

In summary, although the fiscal year 2010 expenditure budget reflects a decrease of 22.90 percent, many factors included within the budget are outside the sole control of the Clerk of the Circuit Court and are dictated by State Statute.

The funding levels outlined in this budget will allow the Office of the Clerk of the Circuit Court to continue to:

- Ensure the SAP financial software package meets the requirements of the Board of County Commissioners and Supervisor of Elections, as well as that of the Clerk's Office.
- Ensure strict compliance with Revision 7 to Article V of the State Constitution.
- Continue to provide a high level of service to all citizens of Collier County that reflects our dedication to an efficient and effective operation.

LONG TERM BUDGET CONCERNS AND ISSUES

There are several long term concerns facing the Clerk's office: 1) The ability to maintain revenues sufficient for operations. 2) The ability to attract and retain employees with the high cost of living associated with employment in Collier County. 3) Future automation of processes to meet the ever increasing demands of record retention and volume of records.

Even though revenues have increased from year to year, the Clerk's office has two distinct revenue sources, non-court revenues and court fees. The non-court revenues are tied primarily to recording of documents. Collier County, for years has been one of the fastest growing counties in Florida. In the last year, as with many areas of the country, we have seen a significant decline in the housing market and consequently revenues associated with the housing market (Recording of Documents and Doc Stamps) are decreasing. The addition of the Ave Maria community in Immokalee will help to somewhat offset this decline, but continued downturn in housing and associated employment recession will impact Clerk Revenues . Court revenues are also declining slightly due to the economic downturn. Revenues are tied to statutorily set fees and steadily increasing population of Collier County has sustained a slight growth in overall revenues. This year a significant rise in the housing foreclosures has offset a position of the declines in recording revenues. However, the 2008 slowing of building and construction, should it continue, will inhibit revenues even as costs may continue to increase.

On November 3, 1998 Florida voters approved several revisions to the Florida Constitution. Among the changes was Revision 7 to Article V of the Constitution, which dramatically changed the way state trial courts were to be funded. This issue was complex and touched many facets of state and local governments. Article V revenues were implemented on July 1, 2004 and we continue to monitor and recommend improvements at the state level to ensure the maximum benefit to the taxpayers of Collier County. For FY2008 court related budget, the state shifted the costs of jury fees to local budgets. While the state authorized estimated costs increases to local budget caps, they did not provide funds for juror services. Legislative impacts on local governments' ability to generate revenues are of concern and continue to be monitored. Legislative budget guidelines further constrain our ability to meet the increasing needs in a growth county. Mandated services without adequate levels of corresponding revenues may create additional operational concerns during FY 10 and beyond.

Another of the long term concerns of the Office of the Clerk of the Circuit Court is record retention and storage. As the county grows, we must continue to develop methods to efficiently store records. During the 2009 fiscal year, we continued our program of microfilming court records in order to meet retention requirements set forth by statute and at the same time conserve floor space. The Clerk's Office is continuing its efforts in the optical imaging arena to increase efficiency in the duplication, storage and retrieval of documents required to be filed in the public records of the County.

The County implemented the SAP financial software package on January 1, 2003. A major system upgrade was completed in late 2007 over the next 5 years costs associated with system enhancements will grow. Revenues to sustain these operations will be critical to ongoing technological improvements. The Clerk of Courts is in the process of implementing a new court information system to improve court processes and enhance the requirements of Article V reporting. The system will streamline and automate the majority of the reports that are now required to be manually prepared. Of major concern are the state mandated changes that are done from year to year on Article V reporting that create local workloads without corresponding revenue to support these changes.

CLERK OF COURTS BUDGETED STATEMENT OF OPERATIONS

	2007 Budget	2008 Budget	2009 Budget	2010 Proposed	2010 Approved	2009 Budget 2010 Approved Variance	% Change
REVENUES BY SOURCE:							
<i>Operating Revenues:</i>							
Changes for Services	18,552,900	17,564,700	15,285,900	2,068,100	2,068,100	(13,217,800)	(86.47%)
Interest Income	15,365,300	16,132,300	20,789,200	175,800	175,800	(20,613,400)	(99.15%)
5% Statutory Reduction	(1,072,100)	(1,069,000)	(1,189,600)	(108,900)	(108,900)	1,080,700	(90.85%)
<i>Net Operating Revenues</i>	<u>32,846,100</u>	<u>32,628,000</u>	<u>34,885,500</u>	<u>2,135,000</u>	<u>2,135,000</u>	<u>(32,750,500)</u>	<u>(93.88%)</u>
<i>Transfers:</i>							
Transfer from 177	3,015,300	-	-	-	-	-	0.00%
Transfer from State	-	-	-	8,765,381	8,670,831	8,670,831	0.00%
Transfer other funds	-	-	66,000	-	-	(66,000)	(100.00%)
Board Transfers	5,117,000	364,800	357,600	6,177,300	5,273,500	4,915,900	1374.69%
<i>Total Transfers</i>	<u>8,132,300</u>	<u>364,800</u>	<u>423,600</u>	<u>14,942,681</u>	<u>13,944,331</u>	<u>13,520,731</u>	<u>3191.86%</u>
Total Revenue	<u>40,978,400</u>	<u>32,992,800</u>	<u>35,309,100</u>	<u>17,077,681</u>	<u>16,079,331</u>	<u>(19,229,769)</u>	<u>(54.46%)</u>
EXPENDITURES BY SOURCE:							
<i>Operating Revenue</i>							
Clerk to the Board	105,000	3,785,300	3,717,700	40,000	40,000	(3,677,700)	(98.92%)
General Administration	1,803,600	3,189,700	3,258,800	526,000	299,500	(2,959,300)	(90.81%)
Clerk of the Circuit Court	3,995,000	3,938,350	4,309,100	63,900	63,900	(4,245,200)	(98.52%)
Clerk of the County Court	4,771,850	4,753,700	4,958,300	-	-	(4,958,300)	(100.00%)
Recording	1,930,700	2,121,500	2,003,500	1,505,100	1,331,700	(671,800)	(33.53%)
Management Information Systems	3,081,100	2,186,050	1,409,700	-	399,900	(1,009,800)	(71.63%)
<i>Total Operating Revenues</i>	<u>15,687,250</u>	<u>19,974,600</u>	<u>19,657,100</u>	<u>2,135,000</u>	<u>2,135,000</u>	<u>(17,522,100)</u>	<u>(89.14%)</u>
<i>Transfers:</i>							
Clerk of Board	3,086,700	60,000	-	3,103,100	2,857,750	2,857,750	0.00%
General Administration	608,400	-	-	861,600	364,200	364,200	0.00%
Clerk of Circuit Court	100,100	157,700	106,400	98,900	102,700	(3,700)	(3.48%)
Clerk of County Court	123,600	147,100	124,000	485,300	299,900	175,900	141.85%
Recording	-	-	-	267,400	-	-	0.00%
Reserve	-	-	-	-	745,150	745,150	0.00%
Management Information Systems	1,198,200	-	-	1,361,000	903,800	903,800	0.00%
<i>Total Board Transfer</i>	<u>5,117,000</u>	<u>364,800</u>	<u>230,400</u>	<u>6,177,300</u>	<u>5,273,500</u>	<u>5,043,100</u>	<u>2188.85%</u>
Transfer from State	-	-	-	8,765,381	8,670,831	8,670,831	0.00%
Total Expenditures	<u>20,804,250</u>	<u>20,339,400</u>	<u>19,887,500</u>	<u>17,077,681</u>	<u>16,079,331</u>	<u>(3,808,169)</u>	<u>(19.15%)</u>
Reserve for Contingencies	22	720,107	323	-	-	(323)	(100.00%)
Transfer to Board	17,581,600	9,590,800	13,706,700	-	-	(13,706,700)	(100.00%)
Transfer to State	2,592,528	2,342,493	1,714,577	-	-	(1,714,577)	(100.00%)
Total Expenditures and Transfer	<u>40,978,400</u>	<u>32,992,800</u>	<u>35,309,100</u>	<u>17,077,681</u>	<u>16,079,331</u>	<u>(19,229,769)</u>	<u>(54.46%)</u>

STAFFING

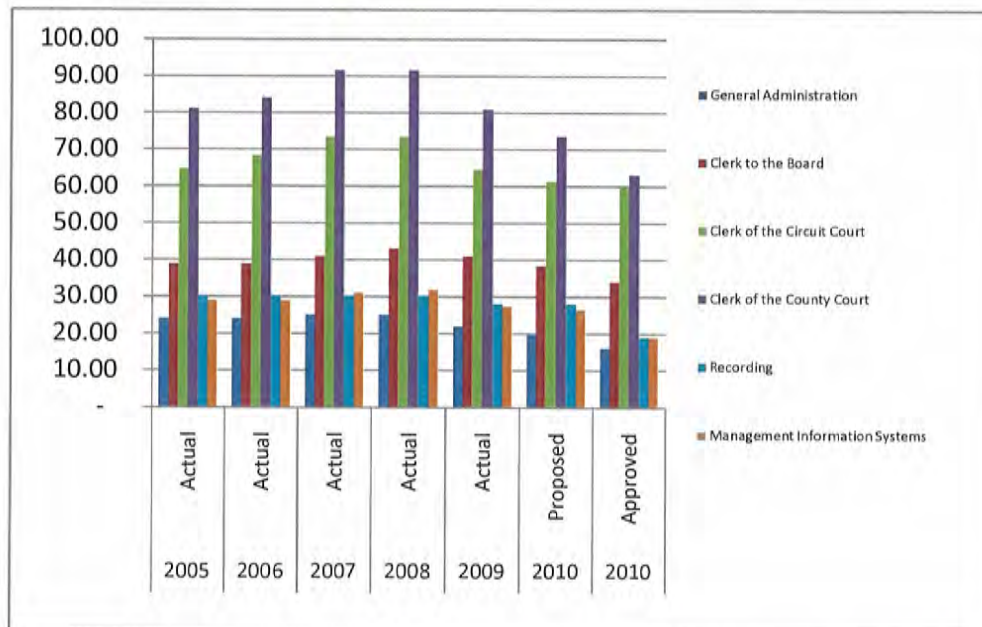
PERSONNEL COUNT 2005 - 2010

<i>Department</i>	<i>2005 Actual</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Proposed</i>	<i>2010 Approved</i>
General Administration	24.05	24.05	25.05	25.05	22.00	19.70	16.00
Clerk to the Board	39.00	39.00	41.00	43.00	41.00	38.30	34.00
Clerk of the Circuit Court	64.84	68.32	73.44	73.44	64.57	61.37	60.37
Clerk of the County Court	81.12	84.14	91.52	91.52	80.93	73.73	63.23
Recording	30.19	30.19	30.19	30.19	28.00	28.00	19.00
Management Information Systems	29.00	29.00	31.00	32.00	27.40	26.40	19.00
Total Employees	268.20	274.70	292.20	295.20	263.90	247.50	211.60

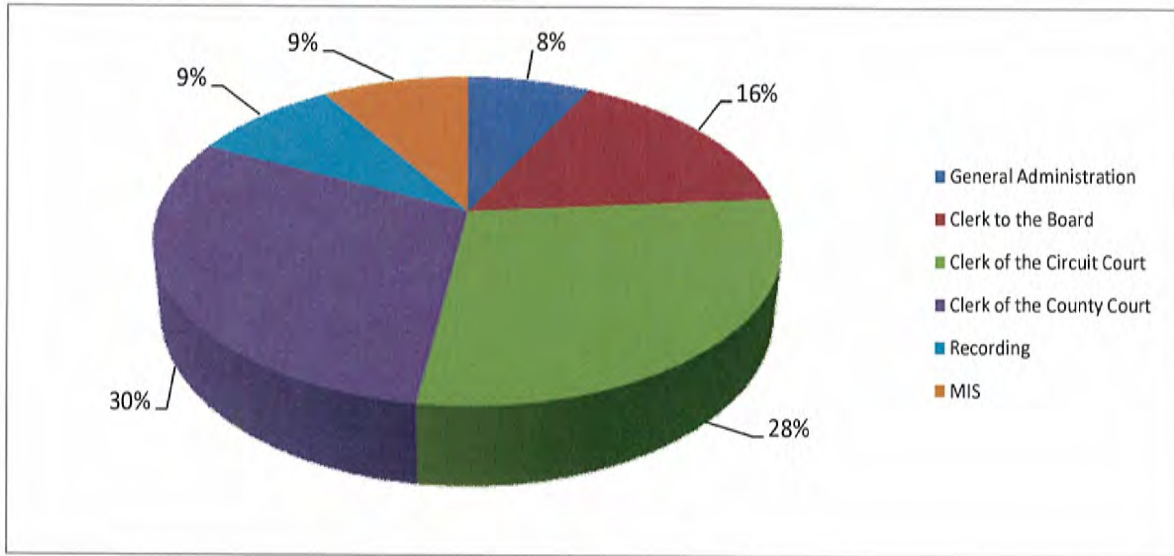
During FY 2008 the Clerk implemented a hiring freeze on vacant positions due to anticipated decreases in revenues and volatile economic indicators. In FY 2009, six furlough days were used to preserve positions. In September 2009, 35.9 FTE positions were eliminated in anticipation of the FY 2010 Budget reductions.

The Clerk's Office has 211.6 authorized positions for FY 2010. This reduction in budget is in direct response to the economic decline and funding limitations placed upon the Clerk's Office by the State of Florida and the Board.

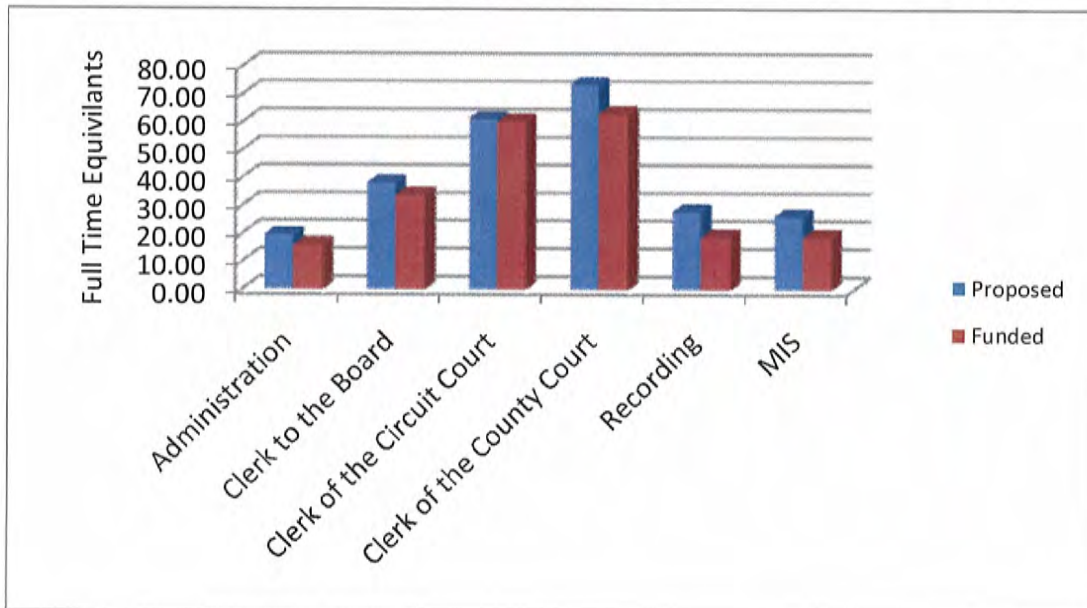
Full Time Equivalents 2005 - 2010



PERSONNEL DISTRIBUTION – FISCAL YEAR 2010
 STAFFING SUMMARY BY DEPARTMENT
 AUTHORIZED FULL-TIME EQUIVILANTS



BUDGETED POSITIONS AS COMPARED TO FUNDED POSITIONS



STAFFING LEVEL COMPARISONS

2008 - 2010

<i>Department</i>	2008 <i>Budgeted FTE</i>	2009 <i>Budgeted FTE</i>	2009 <i>Funded ¹ FTE</i>	2010 <i>Proposed ² FTE</i>	2010 <i>Approved ³ FTE</i>
<i>General Administration</i>					
Clerk's Administration	6.00	6.00	6.00	6.00	6.00
Clerk's Bookkeeping	6.00	6.00	4.00	3.70	5.00
Internal Audit	5.00	5.00	5.00	3.00	1.00
Records Management	8.05	8.05	7.00	7.00	4.00
<i>Total Administration and Internal Audit</i>	<u>25.05</u>	<u>25.05</u>	<u>22.00</u>	<u>19.70</u>	<u>16.00</u>
<i>Clerk to the Board</i>					
Finance and Accounting	39.00	39.00	37.00	34.30	30.00
Board Minutes and Records	4.00	4.00	4.00	4.00	4.00
<i>Total Clerk to the Board</i>	<u>43.00</u>	<u>43.00</u>	<u>41.00</u>	<u>38.30</u>	<u>34.00</u>
<i>Clerk of the Circuit Court</i>					
Circuit Civil	31.69	31.69	28.71	28.51	28.51
Circuit Felony	27.62	27.62	22.81	19.81	19.81
SAVE Program	1.00	1.00	1.00	1.00	0.00
Jury Management	2.00	2.00	2.00	2.00	2.00
Circuit Probate	7.05	7.05	6.00	6.00	6.00
Juvenile	4.08	4.08	4.05	4.05	4.05
<i>Total Clerk of the Circuit Court</i>	<u>73.44</u>	<u>73.44</u>	<u>64.57</u>	<u>61.37</u>	<u>60.37</u>
<i>Clerk of the County Court</i>					
County Satellites	16.75	16.75	14.75	13.75	4.25
County Misdemeanor	33.78	33.78	27.89	24.89	24.89
County Civil	19.08	19.08	17.29	17.09	17.09
County Traffic	15.36	15.36	15.25	13.25	13.25
Court Collections	6.55	6.55	5.75	4.75	3.75
<i>Total Clerk of the County Court</i>	<u>91.52</u>	<u>91.52</u>	<u>80.93</u>	<u>73.73</u>	<u>63.23</u>
<i>Recording</i>	30.19	30.19	28.00	28.00	19.00
<i>Management Information Systems</i>	32.00	32.00	27.40	26.40	19.00
<i>Total Staff</i>	<u>295.20</u>	<u>295.20</u>	<u>263.90</u>	<u>247.50</u>	<u>211.60</u>

¹ - Due to budgetary constraints budgeted positions were not fully funded and consequently unfilled.

² - Reflects actual filled positions requested.

³ - Reflects actual funding that resulted in a reduction of 35.9 FTEs from proposed and a reduction of 52.3 FTE from 2009 funded positions. This is an overall reduction of 83.6 FTE in two years.

CAPITAL IMPROVEMENT PLAN OVERVIEW

A Capital Improvement Plan (CIP) is essentially a planning tool whereby the local government puts forth a substantial effort to identify and schedule capital improvements over an extended period of years. Projects included in the CIP are typically those which replace or improve the local government's infrastructure in terms of its buildings, roads, land, storm-water facilities, vehicles and heavy equipment, computer equipment or related items which serve to facilitate local government in the provision of services as required by local mandate or state law.

By state law, the Board of County Commissioners is required to provide the Clerk with the infrastructure necessary to perform the duties of the Clerk as outlined in the Constitution of the State and in Florida Statutes. Therefore, buildings and infrastructure are not included as an element in the Clerk's Office CIP. The following items will be funded through the Public Records Modernization Fund, the Court Technology Fund, or the General Fund:

FIVE-YEAR FORECAST CIP

<u>Capital Projects</u>		<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Personal Computers	\$	100,000	100,000	110,000	110,000	110,000
Data Processing Equipment		600,000	550,000	350,000	250,000	250,000
Software		470,000	460,000	480,000	200,000	200,000
Office Equipment		50,000	35,000	25,000	25,000	25,000
Vehicles		-	17,500	-	-	20,000
<i>Total</i>	\$	<u>1,220,000</u>	<u>1,162,500</u>	<u>965,000</u>	<u>585,000</u>	<u>605,000</u>

A brief description of these projects follows:

Personal Computers

The purchase or replacement of desktop and laptop computers is part of an ongoing process of upgrading operations in the Clerk's Office, and is part of a migration to a fully distributed client server network. These expenditures are necessary to meet future growth and upgrade requirements based on historical trends. The new configuration will enable a broader range of computer activities than has been possible with the existing computer system. The Clerk's Management Information Systems department supports court functions as well as financial systems for the Clerk, Board of County Commissioners and the Supervisor of Elections.

Data Processing Equipment

This includes ongoing consideration for the advancement of hardware to ensure the Clerk's Office utilizes technology to its fullest extent. Several servers to maintain additional imaging software, scanners and equipment for the Emergency Operations Center are included in the FY 2010 CIP. The outer years include upgrades to existing hardware and expansion in certain key areas to meet the anticipated needs of the court and financial systems.

Software

There are several projects slated over the next five-years, including upgrades to the financial management system, the implementation of an imaging package, and SAP enhancements. Systems utilized by the Clerk's Office require annual evaluation and planning for replacement.

In FY 2009 the Clerk's Office continued implementation of the Board's Grant Management and SAP Project Management Systems, a Criminal Court System module, the Recording System upgrade and implemented Paymetrics interface for the accounts payable department.

The Clerk's Office is continually working in concert with the Collier County Judiciary to evaluate how courtroom productivity can be enhanced using technology. In 2008, we began conversion of the various Court Systems, with the traffic module going live in June 2008. In May 2009, the criminal module went live and the recording upgrade was completed in June. The Court system has several modules that will be implemented throughout FY 2010 including the Civil, Jury and Probation components. We are continually evaluating the courtroom activities to identify those acquisitions that will be of greatest benefit to improve the ability of the judiciary and clerks to handle the caseload.

Office Equipment

The Clerk has established a base disaster recovery office located at the Immokalee satellite office. The office will enable 15-20 key people to perform the major functions of the office until our main locations can be brought back to full service in the case of disaster or emergency.

Vehicles

The Clerk's Office currently has three vehicles for operations. The replacement program includes not only consideration for mileage, but also the age of the vehicles. As such, we have one vehicle scheduled for replacement in year 2011 and one in 2014.

Impact of Capital on Other Operating Expenditures

The new system expenditures will have associated software/hardware maintenance and training costs that will increase operating expenditures. As new systems come on-line there will be a recurring maintenance costs. Many of the maintenance and training items can be funded through the Public Records Modernization fund and or the Court Technology Fund. Funding can also be supplemented by the Clerk's General Fund.

The following chart summarizes anticipated increases in maintenance and training costs for all systems listed in this section:

	<i>FY 2010</i>	<i>FY 2011</i>	<i>FY 2012</i>	<i>FY 2013</i>	<i>FY 2014</i>
Maintenance Costs	\$ 500,000	500,000	500,000	500,000	500,000
Training Costs	90,000	100,000	100,000	100,000	100,000
<i>Net Operating Impact</i>	<u>\$ 590,000</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>

It is our expectation that the new systems will provide productivity improvements. The improvements will enhance the clerk's ability to meet the workload without adding personnel. While there is a slight initial increase in operating costs relating to technology due to maintenance, these costs should be moderate and somewhat offset by a reduction in the need to hire additional staff.

REVENUE BUDGET SUMMARY

REVENUE POLICY

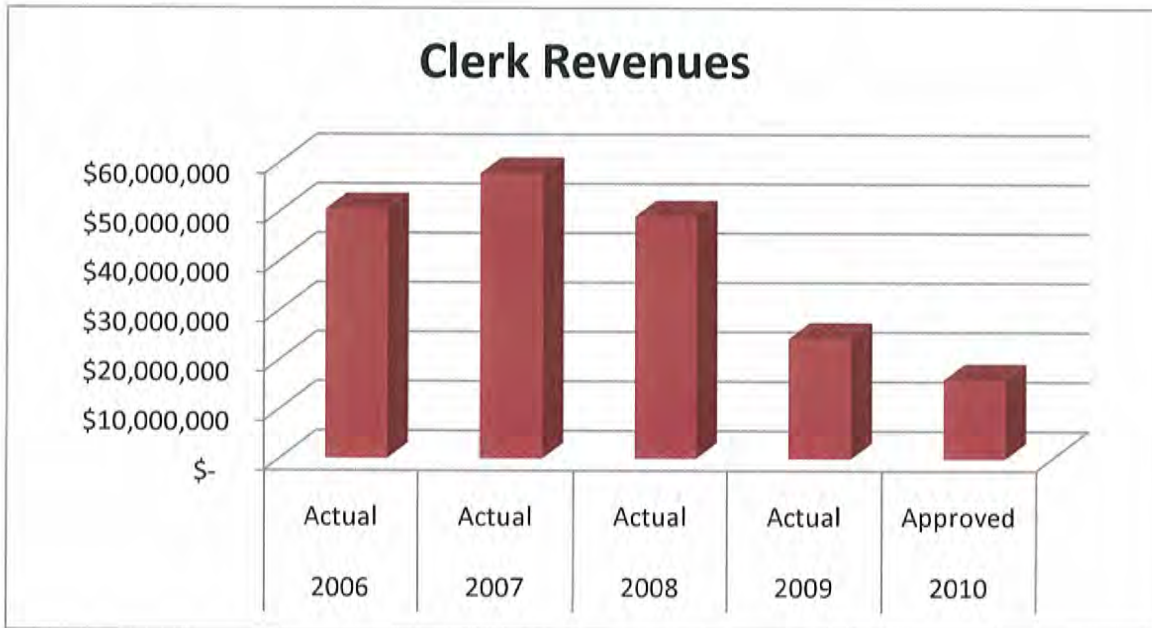
User charges for services derived by the Clerk for services rendered for court and non-court services activities are classified as fees and are available to offset functions of the Clerk's Office. These fees are collected by the Clerk and are deposited to the Clerk's General Fund. In addition, the General Fund is supported by intra-governmental transfers.

A discussion of the fees derived by the Clerk's office follows. Chapter 28, Florida Statutes, is the principal authority and establishes the rates for these fees. Information regarding specific fees is available on the Clerk's internet site at www.collierclerk.com. Statutes govern interest earnings and investment activities. The Clerk, as custodian of funds, invests funds and interest earned on these investments is no longer income to the Clerk pursuant to Florida Statute 28.33, amended effective July 1, 2009, which accounts for the significant drop in revenues (FY 2009 Interest - \$11,754,132).

Revenues are forecast based on current and historical activity levels. The forecast assumes no significant increase in activity and an anticipated reduction in fees based upon a general downturn in economic conditions. Note that the Clerk follows the statutory guideline of establishing a 5% reserve against non-court projected revenues.

GROSS REVENUES 2006 – 2010

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Approved
Clerk Revenue	\$ 50,492,338	\$ 57,768,425	\$ 49,055,868	\$ 24,358,503	\$ 16,079,331



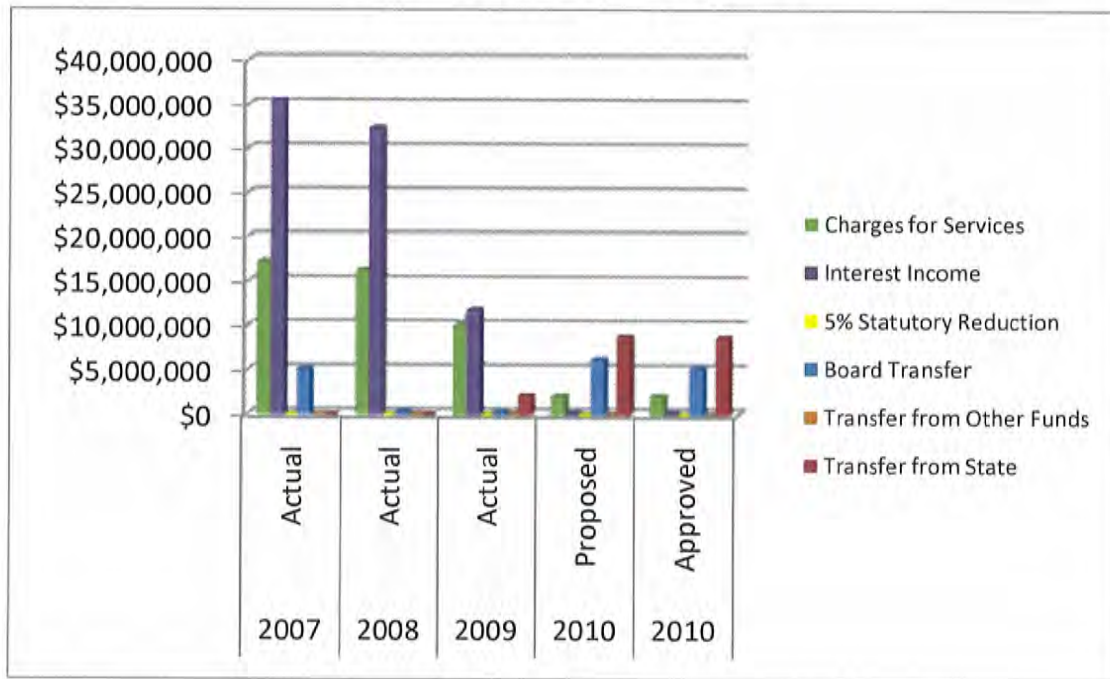
<i>Revenues by Major Class</i>	<i>2007 Actual</i>	<i>2008 Actual</i>	<i>2009 Actual</i>	<i>2010 Proposed</i>	<i>2010 Approved</i>
Charges for Services	\$ 17,213,804	16,284,580	10,123,093	2,068,100	2,068,100
Interest Income	35,437,621	32,369,488	11,768,158	175,800	175,800
5% Statutory Reduction	-	-	-	(108,900)	(108,900)
Board Transfer	5,117,000	364,800	297,600	6,177,300	5,273,500
Transfer from State	-	-	2,132,652	8,765,381	8,670,831
Transfer from Other Funds	-	37,000	37,000	-	-
<i>Total Available for Operations</i>	<i>57,768,425</i>	<i>49,055,868</i>	<i>24,358,503</i>	<i>17,077,681</i>	<i>16,079,331</i>

The decrease in budgeted charges for services is largely a result of the decreased recording fees expected during the next fiscal year due to the declining housing market. The legislative changes enacted on July 1, 2009 also eliminated all charges for services in the court related budgets and provided an appropriation from the state to fund that portion of the budget. The decrease in interest is a result of statute changes effective July 1, 2009 removing investment interest as a source of revenue to the Clerk.

The increase in Board Transfer was a result of a negotiated agreement with Board of County Commissioners for the Board to provide funding for the Clerk to the Board functions.

In FY 09 transfer from other funds included \$37,000 from the Supervisor of Elections. A reimbursement of \$26,000 from the Tax Collector (included in charges for services) to fund accounting processes provided by the Clerk on their behalf was recorded in charges for services. Both revenues are now recorded in charges for services to simplify county wide financial statement consolidation.

Revenues by Major Category



MAJOR & KEY REVENUE SOURCES

Major Revenues:

The following charges for services comprise the major sources of the operating revenues collected by the Clerk's Office:

- Recording Fees
- Clerk of the Circuit Court State Authorized Fess, Cost, and Service Charges
- Transfer from BCC for services provided to BCC

Key Revenues:

Clerk of the Circuit and County Courts: Appropriations awarded through the budget cycle from the state.

- Appropriations – Effective July 1, 2009 the court system is funded through an appropriation from the State of Florida based upon approved budget submittal. These appropriations may be adjusted throughout the year based on state revenues collected and economic trends.

Clerk to the Board: Transfer from the Board of County Commissioners to pay for activities of the Clerk's Office.

- Board Transfer – Transfer to cover Finance, Board Minutes and Records, and certain statutorily mandated court costs. The proposed Board of County Commissioners transfer of \$5,273,500 funds costs of services provided to the Board. This is below the Clerk's requested level of funding and resulted in layoffs within the Clerk's office.

Recording: Fees paid to the Clerk for recording the official records of Collier County and collecting documentary and intangible tax due the Department of Revenue.

- Recording of Legal Documents – Charges for indexing and recording, making transcripts of records, and preparing Affidavits of Domicile. These fees have decreased dramatically due to the downturn in housing sales, this is offset somewhat by increased recording fees associated with foreclosure documents.
- Documentary Stamp Commissions: Commissions collected in processing documentary stamp sales. These fees are declining due to the regression in the housing market and the state's elimination of a one percent (1%) documentary fee effective June 1, 2008.

Miscellaneous: Revenue from sources not otherwise provided for above.

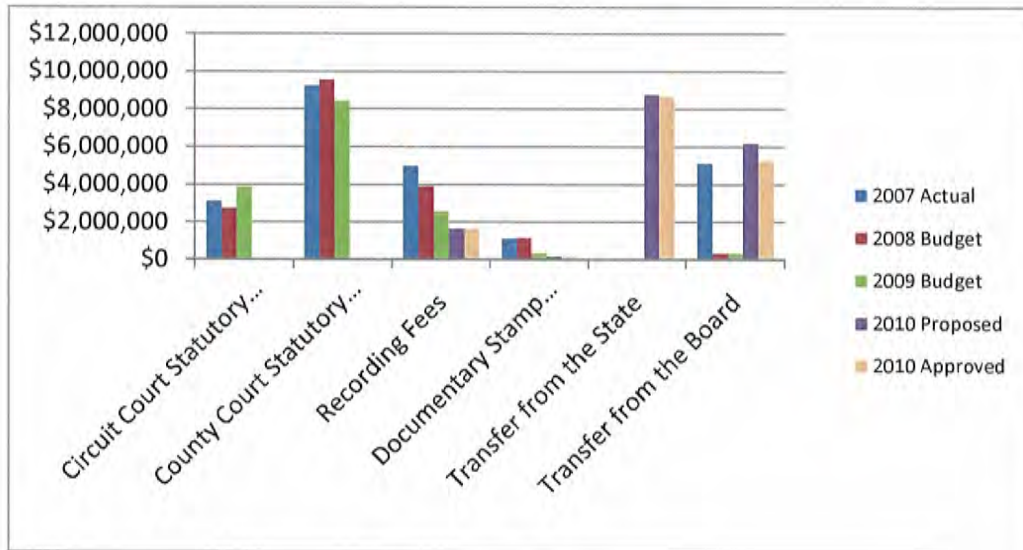
- Interest: Cash balances are expected to decline due to the change in Clerk's funding. Funds are remitted to the State and the Clerk no longer receives income from interest earned on investments. Minimal interest is earned on liquid balances and are expected to moderate in FY 2010.

ASSUMPTIONS FOR REVENUE ESTIMATES

The procedures used to estimate fees are as follows:

- Recording Fees: Based on an analysis of the historical trend, a prediction as to the amount of real estate and general economic activity for the coming year and an estimate of the number of documents to be recorded this year based on last year's activity.
- Clerk of the Circuit and County Court revenue is based upon legislature policy. Budget policy for the courts is based upon Florida Statute and policies developed by the Florida Clerk of Courts Operation Corporation (FLCCOC). Budget Caps are established by the FLCCOC and approved by the legislature. The expenditure budget is prepared and submitted to the FLCCOC for approval. This becomes the basis for the state appropriation.
- Special Revenue Funds revenues are linked directly to the statute changes in Article V for the court system, effective July 1, 2004, and are expected to remain moderate. Effective July 1, 2009, 10% of all fines collected for the state are deemed revenue to the Court Technology Special Revenue Fund.
- On July 1, 2009 a law signed by the Governor of Florida significantly changing the court related budget of the Clerk of Courts. The budget cycle was shifted to a July 1 to June 30 reporting period to match the state budget cycle (from a county fiscal cycle of October 1 to September 30.) This became necessary as the funding for the court related budgets was changed to a state appropriation. This appropriation replaces the collected fees, fines, court costs and service charges from previous years. The collected fees, fines, court costs and service charges are now state revenues and are remitted monthly to the state of Florida.

SIGNIFICANT REVENUE TRENDS



Clerk of the Circuit and County Court State Authorized Fees, Cost, Service Charges: The previously mentioned revision to the State Constitution increased the fees, cost and service charges assessed against circuit court activity. These revenues are now State revenues and this portion of the budget is funded solely by state appropriations.

Recording and Documentary Stamp Fees: These fees combined are expected to decrease \$1,844,800 or approximately 63.16 percent of the prior fiscal cycle budget. This is due to a continuing trend of the depressed housing market.

Transfer from the Board of County Commissioners: These funds are transferred to the Clerk's office to pay for the Clerk to Board functions (Finance, Board Minutes and Records and statutorily obligated court costs). The Board of County Commissioners has budgeted \$5,273,500 for the payment of these costs in FY 2010.

REVENUE HISTORY AND FORECASTS

Description	2007 Actual	2008 Actual	2009 Budget	2010 Proposed Budget	2010 Approved Budget
General Administration:					
Copies	\$ 369	5,034	100	400	400
Interest	35,251,674	32,310,083	20,701,000	175,800	175,800
Administrative Fee	(94,001)	24,043	29,700	102,400	102,400
Miscellaneous Fees and Charges	7,229	46,320	500	200	200
Total General Administration	\$ 35,165,271	32,385,480	20,731,300	278,800	278,800
Clerk to the Board:					
Copies	\$ 131,895	141,840	124,500	105,700	105,700
Lobbyist Registration Fees	6,375	4,800	3,000	4,300	4,300
Miscellaneous	11,803	39,925	2,500	-	-
Total Clerk to the Board	\$ 150,073	186,565	130,000	110,000	110,000
Clerk of the Circuit Court:					
State Authorized Fees, Cost, Service Charges	\$ 3,111,790	4,361,924	3,858,900	3,600	3,600
Total Clerk of the Circuit Court	\$ 3,111,790	4,361,924	3,858,900	3,600	3,600
Clerk of the County Court:					
State Authorized Fees, Cost, Service Charges	\$ 9,267,690	8,703,210	8,427,000	-	-
Total Clerk of the County Court	\$ 9,267,690	8,703,210	8,427,000	-	-
Recording:					
User Fees	\$ 4,947,265	3,010,226	2,921,100	1,844,800	1,844,800
Total Recording	\$ 4,947,265	3,010,226	2,921,100	1,844,800	1,844,800
Management Information Systems:					
User Fees	\$ 9,257	6,663	6,800	6,700	6,700
Total Management Information Systems	\$ 9,257	6,663	6,800	6,700	6,700
Total Service Charges					
	\$ 52,651,346	48,654,068	36,075,100	2,243,900	2,243,900
5% Statutory Reduction (non-court)	-	-	(1,189,600)	(108,900)	(108,900)
Net Service Charges	\$ 52,651,346	48,654,068	34,885,500	2,135,000	2,135,000
Board Transfer	5,117,000	364,800	357,600	6,177,300	5,273,500
State of Florida Transfer	-	-	-	8,765,381	8,670,831
Transfer from other funds	-	37,000	66,000	-	-
Total Operating Revenue & Transfer	\$ 57,768,346	49,055,868	35,309,100	17,077,681	16,079,331

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EXPENDITURE SUMMARY

CLERK OF THE COURTS DEPARTMENTAL BUDGET SUMMARIES
EXPENDITURES

DOLLAR & PERCENT CHANGES 2009 TO 2010

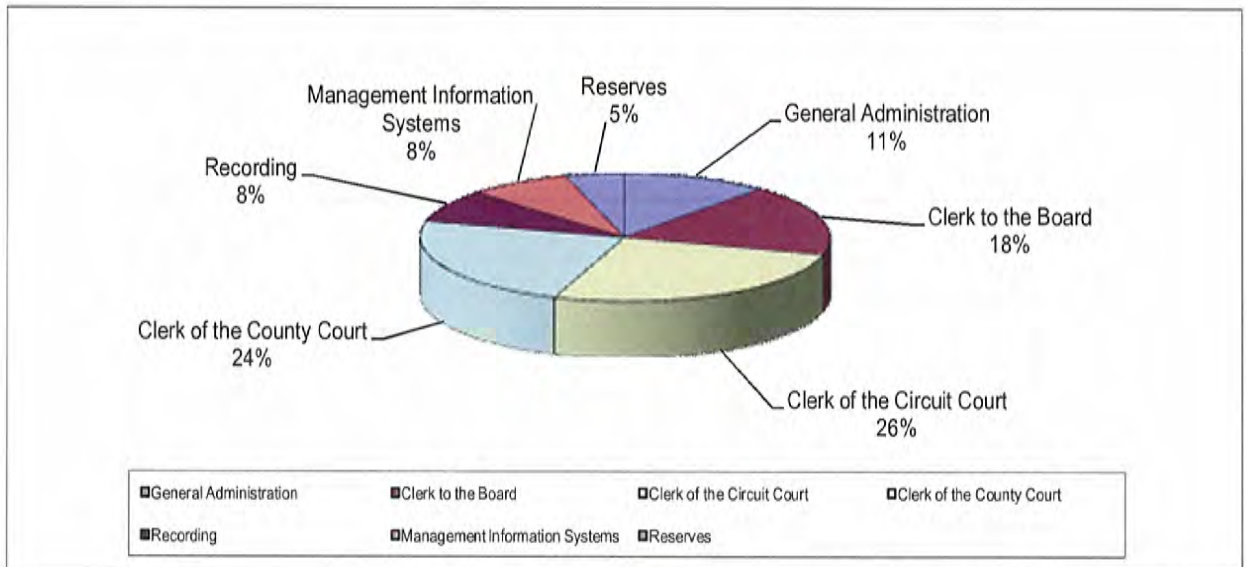
Department/Object Class	2007 Actuals	2008 Actuals	2009 Budget	2010 Proposed	2010 Approved	2009-2010 % Variance	% Change
General Administration							
Personal Services	2,065,032	2,048,871	2,161,100	1,809,250	1,433,250	(727,850)	(33.68%)
Operating Expense	1,424,911	4,340,864	1,092,200	788,000	379,900	(712,300)	(65.22%)
Capital Outlay	1,503	-	5,500	2,500	2,500	(3,000)	(54.55%)
Total	3,491,446	6,389,735	3,258,800	2,599,750	1,815,650	(1,443,150)	(44.28%)
Clerk to the Board							
Personal Services	2,806,731	2,850,298	3,133,000	2,652,100	2,417,850	(715,150)	(22.83%)
Operating Expense	410,560	404,336	563,200	481,500	470,400	(92,800)	(16.48%)
Capital Outlay	3,976	1,633	21,500	9,500	9,500	(12,000)	(55.81%)
Total	3,221,266	3,256,267	3,717,700	3,143,100	2,897,750	(819,950)	(22.06%)
Clerk of the Circuit Court							
Personal Services	3,417,003	3,520,117	4,003,300	3,571,500	3,728,800	(274,500)	(6.86%)
Operating Expense	207,725	224,244	412,200	471,706	486,256	74,056	17.97%
Total	3,624,728	3,744,362	4,415,500	4,043,206	4,215,056	671,138	15.20%
Clerk of the County Court							
Personal Services	4,406,812	4,444,343	4,730,500	3,860,325	3,480,425	(1,250,075)	(26.43%)
Operating Expense	204,865	212,010	351,800	297,800	289,900	(61,900)	(17.60%)
Total	4,611,676	4,656,353	5,082,300	4,158,125	3,770,325	(1,311,975)	(25.81%)
Recording							
Personal Services	1,728,995	1,520,506	1,667,200	1,570,000	1,130,300	(536,900)	(32.20%)
Operating Expense	303,736	151,214	336,300	202,500	201,400	(134,900)	(40.11%)
Total	2,032,731	1,671,720	2,003,500	1,772,500	1,331,700	(671,800)	(33.53%)
Management Information Systems							
Personal Services	964,956	884,271	971,900	809,900	752,600	(219,300)	(22.56%)
Operating Expense	785,867	304,726	372,100	475,200	475,200	103,100	27.71%
Capital Outlay	163,586	1,695	65,700	75,900	75,900	10,200	15.53%
Total	1,914,408	1,190,691	1,409,700	1,361,000	1,303,700	(106,000)	(7.52%)
Summary							
Personal Services	15,389,528	15,268,406	16,667,000	14,273,075	12,943,225	(3,723,775)	(22.34%)
Operating Expense	3,337,663	5,637,396	3,127,800	2,716,706	2,303,056	(824,744)	(26.37%)
Capital Outlay	169,065	3,328	92,700	87,900	87,900	(4,800)	(5.18%)
Total Expenditures	18,896,256	20,909,130	19,887,500	17,077,681	15,334,181	(4,553,319)	(22.90%)
Reserves							
	-	-	323	-	745,150	744,827	..*
Total Expenditures and Reserves	18,896,256	20,909,130	19,887,823	17,077,681	16,079,331	(3,808,492)	(19.15%)

* The amount for reserve is for unemployment and other post employment benefits related to the layoffs incurred during FY 09.

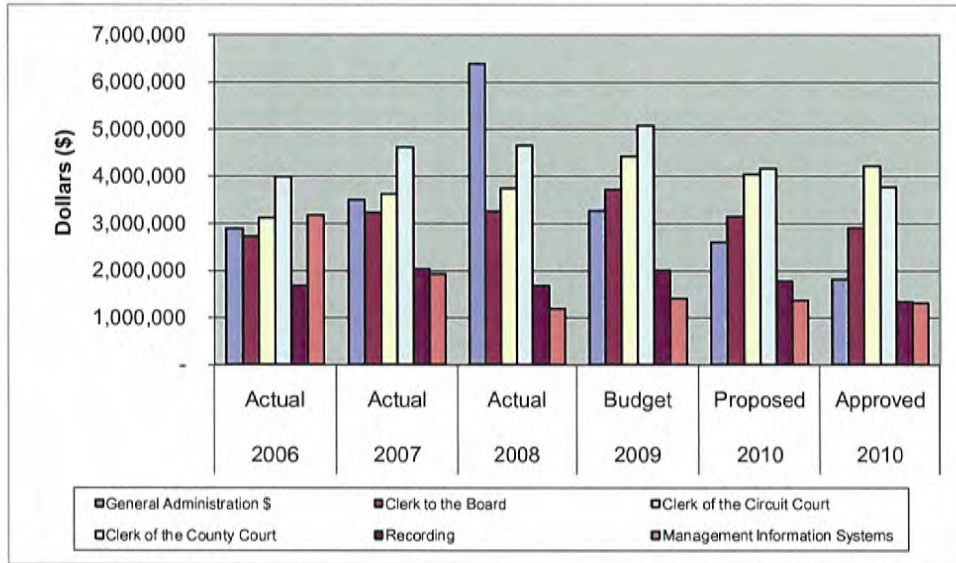
APPROPRIATIONS 2006 - 2010

Department	2006	2007	2008	2009	2010	2010
	Actual	Actual	Actual	Budget	Proposed	Approved
General Fund						
General Administration	\$ 2,881,838	3,491,447	6,389,735	3,258,800	2,599,750	1,815,650
Clerk to the Board	2,720,196	3,221,266	3,256,267	3,717,700	3,143,100	2,897,750
Clerk of the Circuit Court	3,113,472	3,624,728	3,744,362	4,415,500	4,043,206	4,215,056
Clerk of the County Court	3,964,676	4,611,676	4,656,353	5,082,300	4,158,125	3,770,325
Recording	1,669,440	2,032,731	1,671,720	2,003,500	1,772,500	1,331,700
Management Information Systems	3,170,904	1,914,408	1,190,691	1,409,700	1,361,000	1,303,700
Reserves	-	-	-	323	-	745,150
Total	\$ 17,520,526	18,896,256	20,909,130	19,887,823	17,077,681	16,079,331

2010 APPROPRIATIONS ALLOCATION



HISTORY OF EXPENDITURES BY DIVISION

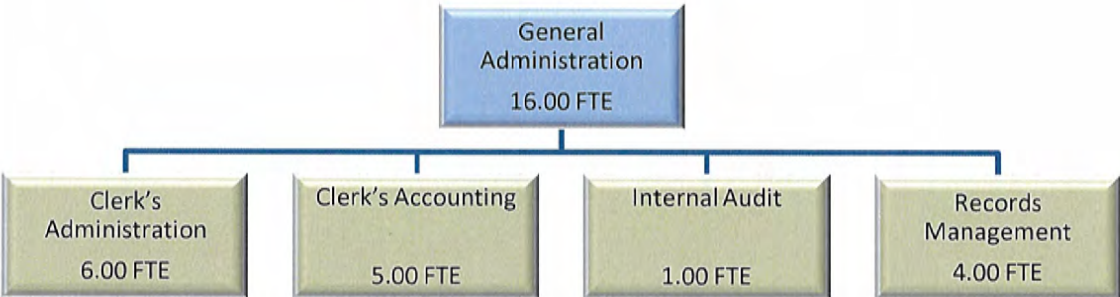


CAPITAL BUDGETS BY DIVISION

Capital Outlay - General Fund	2007	2008	2009	2010	2010		%
	Actual	Actual	Budget	Proposed	Approved	Variance	Change
General Administration	\$ 1,503	-	5,500	2,500	2,500	(3,000)	(54.55%)
Clerk of the Board	3,976	1,633	21,500	9,500	9,500	(12,000)	(55.81%)
Clerk of the Circuit Court	-	-	-	-	-	-	0.00%
Clerk of the County Court	-	-	-	-	-	-	0.00%
Recording	-	-	-	-	-	-	0.00%
Management Information Systems	163,586	1,695	65,700	75,900	75,900	10,200	15.53%
Total	\$ 169,065	3,328	92,700	87,900	87,900	(4,800)	(5.18%)

DEPARTMENT BUDGET DETAILS

GENERAL ADMINISTRATION



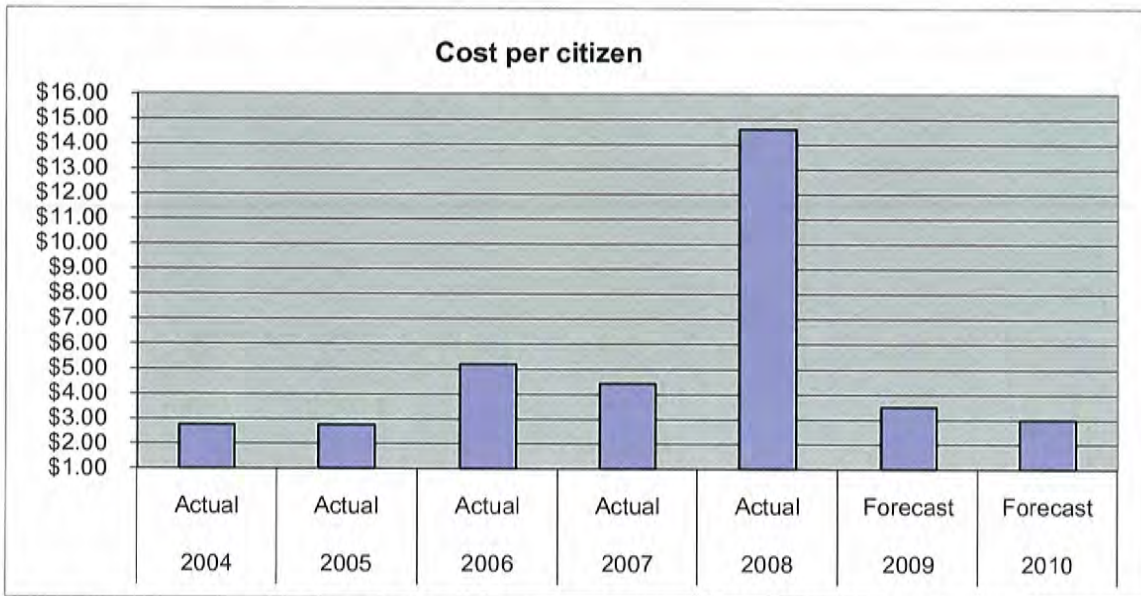
GENERAL ADMINISTRATION – CLERK’S ADMINISTRATION

The Clerk’s Administration office provides the services required by the Florida Constitution, which includes: Clerk of the Circuit Court, Clerk of the County Court, County Comptroller/Treasurer, County Auditor, County Recorder, and Secretary/Ex-Officio Clerk of the County Commissioners.

Key Objectives for 2010:

- Provides for the general management of the Clerk’s departments.
- Provides executive secretarial support and special project support.
- Maintains and updates Clerk’s office policies and procedures.
- Ensures all procurements of goods and services are acquired in an efficient and effective manner.
- Ensures that the Human Resources function is operated in compliance with state and federal laws and regulations.

Performance Measures:



The actual expense in FY 2008 includes a one-time court ordered bond payment of \$3,287,593.

Efficiency:

- Continue to provide the general management of the Clerk’s Office in a manner pursuant to Florida Statutes.
- Administer policies and procedures.

GENERAL ADMINISTRATION – CLERK’S ADMINISTRATION

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	742,131	773,100	790,843	748,925	651,325	(121,775)	(15.75%)
Operating Expenses	4,253,508	948,200	431,216	677,025	273,925	(674,275)	(71.11%)
Capital Expenses	-	2,500	-	2,500	2,500	-	0.00%
Total Appropriations	4,995,640	1,723,800	1,222,059	1,428,450	927,750	(796,050)	(46.18%)
Permanent Positions	6.00	6.00	6.00	6.00	6.00	-	0.00%

Budget Highlights:

Current FY 2010:

- It is anticipated that current litigation between the Board of County Commissioners and the Clerk of Courts will be completed by early fiscal year 2010.
- FY 2010 includes five holidays as unpaid furlough days. Employees are also required to take one additional furlough day.

Expanded FY 2010:

- There are no expanded positions and services planned for Fiscal Year 2010 budget.

Major Accomplishments Fiscal-Year 2009:

- Published and distributed four issues of CollierClerk.com Newsletter through Clerk’s offices, other constitutional offices, public libraries and the Chamber of Commerce.
- Enhanced audio, video and interactive capabilities of the Clerk’s website. Wrote and produced instructional video/test scripts.
- Expanded Community Outreach efforts with a Community Partnership program through new services, online educational curriculum and public relations handouts.
- Created and published a series of 10 articles in the Naples Sun Times that were replicated and published in other local newspapers and magazines.
- Created and published 6 public service announcements, 10 press releases and various court notices via email distribution lists and the website.
- Installed 3 new Traffic payment kiosks around the county for ease of payment.
- Arranged and provided technical support for 25 outreach activities with various civic, media and educational groups (including an internship program with the local universities).

Major Goals Fiscal-Year 2010:

- Maximize employee retention using furlough days and flexible hours.
- Implement and expand community outreach initiatives related to Home Owner Associations and Public Schools in Collier County.
- Set-up and staff approximately 20 community outreach activities.
- Design/streamline staff education through webinars or on line training.
- Manage the ongoing process to update, edit and enhance the CollierClerk.com website.
- Maintain adequate office space and facilities.

GENERAL ADMINISTRATION – CLERK’S ACCOUNTING

Clerk’s Accounting provides financial services to the Clerk’s Office to ensure that each department effectively and efficiently accomplishes their stated goals.

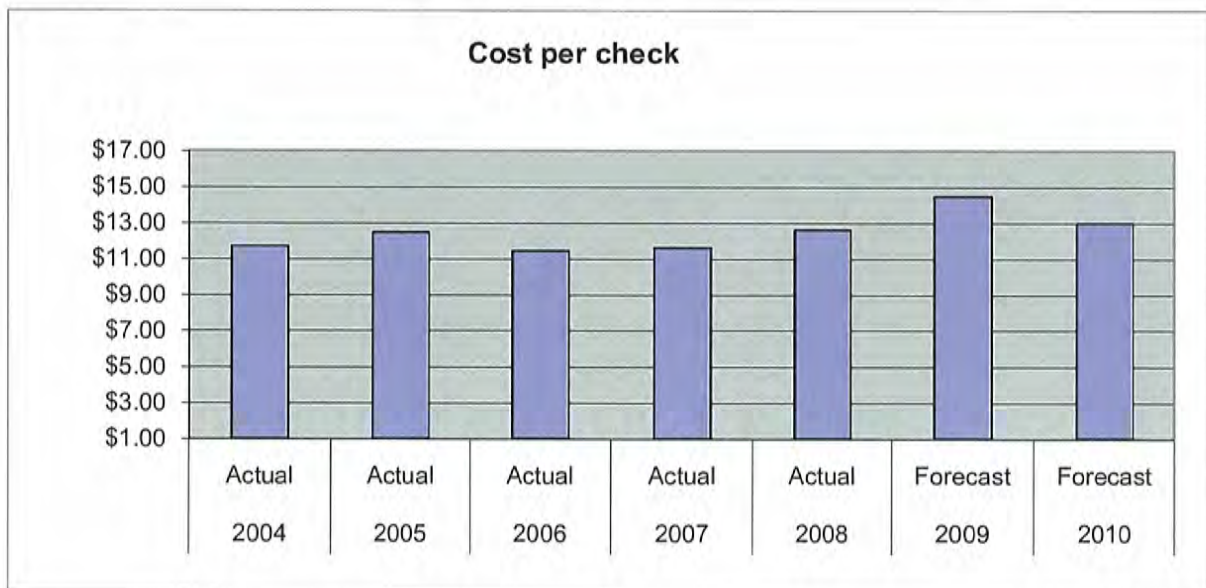
Key Objectives for 2010:

- Provide the Clerk of the Circuit Court with reasonable assurance that assets are safeguarded against loss from unauthorized use or disposition, and that all transactions are properly recorded to permit the preparation of financial statements in accordance with generally accepted accounting principles.
- Provide cash management services including the investment of excess operating funds in accordance with adopted policy.
- Provide ongoing reporting to departments regarding budget and activities.
- Maintain 100% on time reporting to departments and State and local agencies.
- Provide systems conversion support for Clerk Activities.
- Court Systems interface with SAP.
- Continue on-time reporting of all 121 Article V (court related) reports.

Workload:

	2004	2005	2006	2007	2008	2009	2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Forecast</u>
Number of checks/wires issued	24,998	24,615	27,800	28,729	27,124	24,177	24,000

PERFORMANCE: To maintain or reduce cost per check issued.



GENERAL ADMINISTRATION - CLERK'S ACCOUNTING

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	334,871	371,400	311,186	313,125	402,925	31,525	8.49%
Operating Expenses	29,162	40,700	22,667	22,600	22,600	(18,100)	(44.47%)
Capital Expenses	-	1,500	-	-	-	(1,500)	(100.00%)
Total Appropriations	364,033	413,600	333,853	335,725	425,525	11,925	2.88%
Permanent Positions	6.00	4.00	4.00	3.70	5.00	1.00	25.00%

Budget Highlights:

Forecast FY 2009:

- Total expenditures for the fiscal-year 2009 cycle are expected to be approximately \$79,747 or 19.29 percent less than budgeted due to savings in personal services and operating expenses. This was accomplished through permanent and temporary layoffs, mandatory furloughs and a 3% salary reduction to staff.

Current FY 2010:

- The fiscal-year 2010 budget represents a increase of \$11,925 or 2.88 percent when compared to the fiscal-year 2009 budget. The department lost one part-time, clerical employee and two employees partially allocated to accounting as part of the elimination of 35.9 positions. Hence, the .3 decrease in staffing from the 2009 Budget to the 2010 Proposed Budget. The majority of the increase in the 2010 Approved Budget is due to an increase in funded personnel services for an employee transferred into the department from Internal Audit.

Expanded FY 2010:

- There are no expanded positions included in the Fiscal Year 2010 budget.
- FY 2010 includes five unpaid holidays. Employees are also required to take one additional furlough day.

Major Accomplishments Fiscal-Year 2009:

- 100% timely reporting to all required agencies and Board of County Commissioners.
- Received the GFOA Budget for the sixth consecutive year.
- Conversion of Court Traffic System.

Major Goals Fiscal-Year 2010:

- Receive GFOA Distinguished Budget Award.
- Maintain 100% on time reporting to all required agencies.
- Complete the annual financial and all state audits with no audit comments.
- Complete conversion of Court Systems.
- Implement systems integration for additional credit cards and collections interfaces.

GENERAL ADMINISTRATION – INTERNAL AUDIT

The Clerk’s Internal Audit provides an independent, objective assurance of the accuracy of financial data. Audit plans are designed to add value and improve the organization’s operations for the Clerk’s Agency and Board of County Commissioner departments. Due to pending litigation, the Clerk has been precluded from auditing Board Departments beyond a pre-disbursement review. Internal Audit assists the organization in accomplishing its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Key Objectives for 2009:

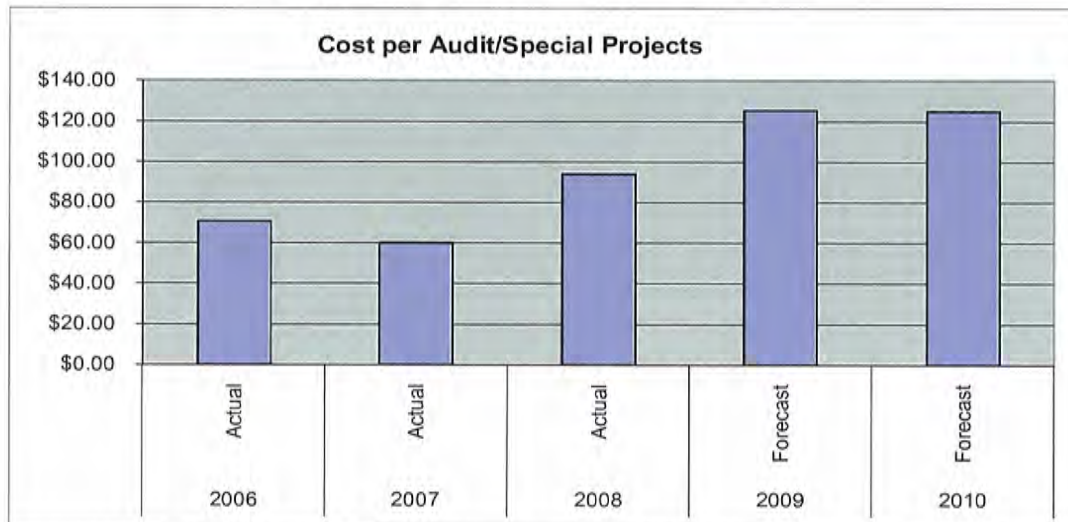
- Provide auditing services in an efficient and effective manner and operate as a management tool to continue to improve government services. This service includes reviews of the reliability and integrity of information, compliance with fiscal policies and regulations, the safeguarding of assets, the economical and efficient use of resources, and established goals and objectives.
- Provide guardianship audits required by Florida Statutes which consist of applying procedures to the annual accounting and inventory reports filed by Court appointed guardians. A nominal statutory fee is received by the Clerk’s Office for guardianship audits.

Workload:

	2006	2007	2008	2009	2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Forecast</u>
Number of audits/special projects	16	19	20	10	10
Number audit/special project hours	5,491	5,800	4,600	1,600	1600
Number of Guardianship Audits	816	893	796	790	795

*Beginning in 2006, special projects are included in the total.

Performance: Reduce cost per audit.



Internal audit is precluded from performing some audit functions due to current litigation. *

GENERAL ADMINISTRATION - INTERNAL AUDIT

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	490,719	518,700	289,309	288,950	93,050	(425,650)	(82.06%)
Operating Expenses	15,882	21,200	9,814	9,900	9,900	(11,300)	(53.30%)
Capital Expenses	-	1,500	-	-	-	(1,500)	(100.00%)
Total Appropriations	506,601	541,400	299,122	298,850	102,950	(438,450)	(80.98%)
Permanent Positions	5.00	3.00	3.00	3.00	1.00	(2.00)	(66.67%)

Budget Highlights:

Forecast FY 2009:

- The forecast expenditures for fiscal-year 2009 are anticipated to be approximately \$242,278 or 44.75 percent less than the budget. This variance is primarily attributed to personal services which are forecast to be \$229,311 less than the appropriation due to a retirement and personnel transferred out of the department pending final resolution of litigation concerning the Clerk’s right to audit.

Current FY 2010:

- The fiscal-year 2010 budget reflects an decrease of approximately \$438,450 or 80.98 percent, when compared to the previous fiscal cycle. This variance is accomplished through permanent and temporary layoffs, mandatory furloughs, a 3% salary reduction to staff, and temporary transfer of two employees pending final resolution of litigation concerning the Clerk’s right to audit.

Expanded FY 2010:

- There is a reduction of 2.0 FTEs as they were transferred to other departments.
- FY 2010 includes five unpaid holidays. Employees are also required to take one additional furlough day.

Major Accomplishments Fiscal-Year 2009:

- Projected completion of five audit reports and a number of special projects.
- Projected completion of 662 guardianship accountings and 161 verified inventories.
- Audit work identified approximately \$6.5M (deferred impact fees) that needed to be recorded as accounts receivable.
- Worked to resolve issues associated with affordable housing grants valued at more than \$4M.

Major Goals Fiscal-Year 2010:

- Provide auditing services to the County in an efficient and effective manner and operate as a management tool to continue to improve government services.
- Provide guardianship audits required by the Florida Statutes
- Develop internal audit work plan to validate costs and controls.
- Provide auditing services for Clerk of Court Operations.

GENERAL ADMINISTRATION – RECORDS MANAGEMENT

The Clerk’s Records Management provides a systematic approach to controlling all phases of records, continues to reduce paperwork proliferation, to provide efficient access to needed information, to dispose of obsolete records, to provide documentation of compliance with laws, ordinances and other regulations and to maintain historical records.

Key Objectives for 2010:

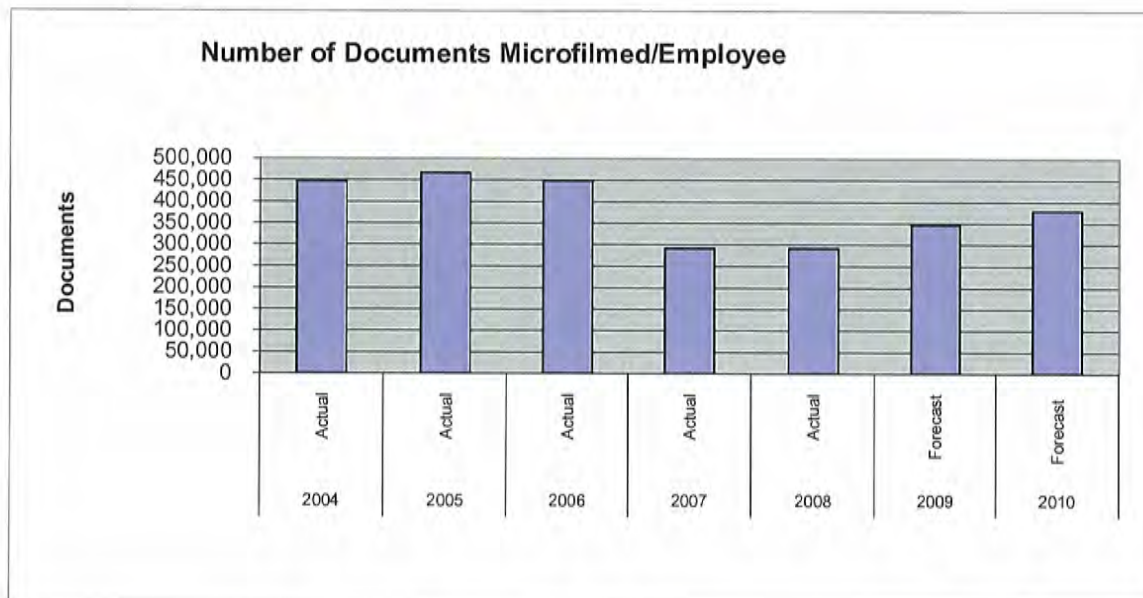
- To sustain a highly efficient storage/retrieval and microfilm processing division for the historical public records and court data submitted to the Office of the Clerk of the Circuit Court.
- To meet the demands of the various agencies related to archiving documents in an efficient and effective manner.
- To ensure that historical records are maintained in a proper climatic environment.
- To maintain records according to records retention laws and effectively manage destruction of obsolete records to maximize storage space.
- To maintain records according to records retention laws and efficiently manage destruction of obsolete records to maximize storage space.

Workload:

	2005	2006	2007	2008	2009	2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Forecast</u>
Number of boxes stored	2225*	2225*	2225*	2225*	2225*	2225*
Documents microfilmed	3,750,000	3,600,000	2,340,000	2,340,000	2,426,050	2,650,000
Number of records requested	31,000	34,000	20,850	20,850	23,232	25,250

* Maximum capacity

Efficiency:



GENERAL ADMINISTRATION – RECORDS MANAGEMENT

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	481,149	497,900	460,539	458,250	285,950	(211,950)	(42.57%)
Operating Expenses	42,312	82,100	51,477	78,475	73,475	(8,625)	(10.51%)
Capital Expenses	-	-	-	-	-	-	0.00%
Total Appropriations	523,461	580,000	512,015	536,725	359,425	(220,575)	(38.03%)
Permanent Positions	8.05	7.00	7.00	7.00	4.00	(3.00)	(42.86%)

Budget Highlights:

Forecast FY 2009:

- Based on historical trends and current spending patterns, total expenditures are forecast to be approximately \$67,985 or 11.73 percent below the FY 2009 budget due to a decrease in personal services and operating costs. This was accomplished through permanent and temporary layoffs, mandatory furloughs and a 3% salary reduction to staff.

Current FY 2010:

- The cost for current services decreased by \$220,575 or 38.03 percent when compared to FY 2009 budget. Personal Services represent a decrease of approximately \$211,950 due to the items mentioned above.
- There is a reduction of 3.0 FTEs in FY2010.
- FY 2010 includes five unpaid holidays. Employees are also required to take one additional furlough day.

Expanded FY 2010:

- There are no expanded positions included in the Fiscal Year 2010 budget.

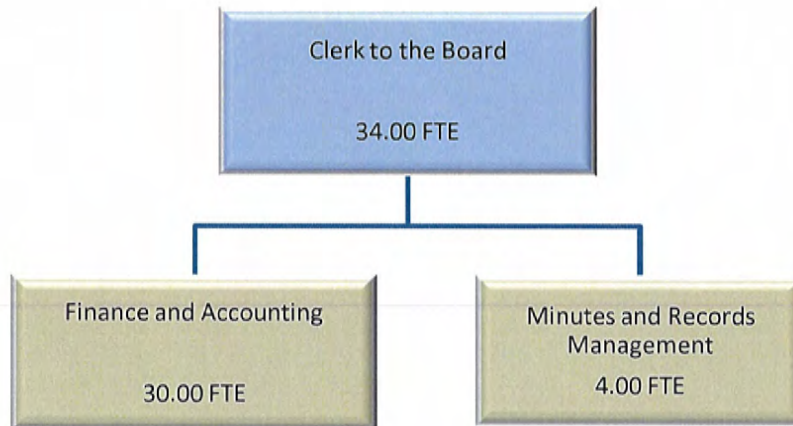
Major Accomplishments Fiscal-Year 2009:

- Converted microfilm to digital images in the back-file conversion stage.

Major Goals Fiscal-Year 2010:

- Improve technology and enhance records distribution through use of computer disks (CD) versus paper or microfilm.
- Enhance document retrieval through automation.
- Maintain or improve the number of documents imaged per employee.
- Aggressively microfilm records for preservation of records and enhanced retrieval capabilities.

CLERK TO THE BOARD



CLERK TO THE BOARD – FINANCE AND ACCOUNTING

Finance audits all accounting and finance related transactions of the Board of County Commissioners to assure compliance with laws, ordinances, resolutions, and adopted policies; accounts for all Board transactions in conformity with generally accepted accounting principles; safeguards all County funds; manages investment and debt; and advises the Board of County Commissioners on finance and accounting matters.

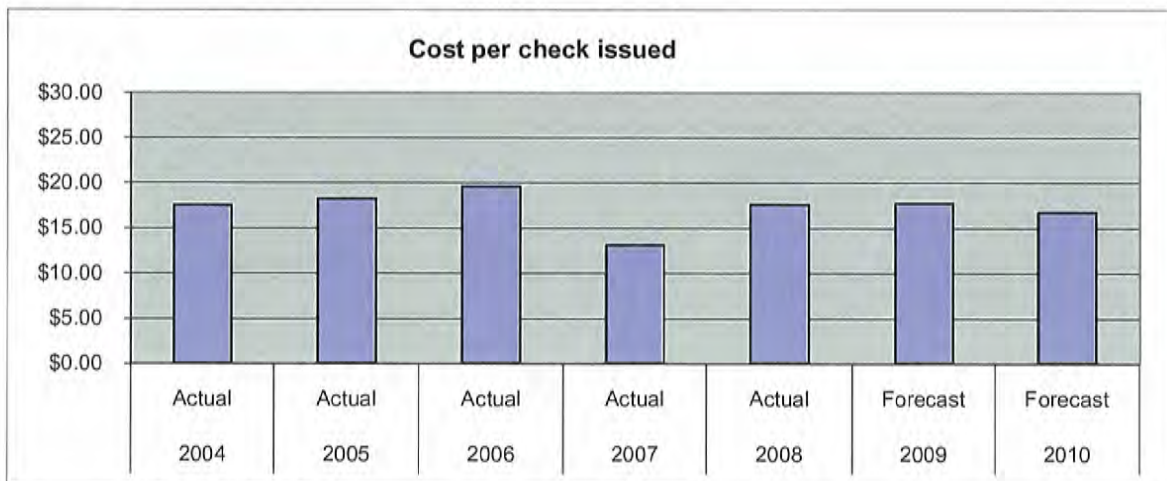
Key Objectives for 2010:

- Maintain books and accounts for the Board of County Commissioners in accordance with generally accepted accounting principles and in compliance with statutory requirements.
- Ensure that the financial statements of the Board and Clerk are audited annually in accordance with generally accepted auditing standards.
- Ensure that the proper reports and financial statements are filed with the Office of the Auditor General and Federal and State agencies.
- Provide cash management services including the investment of excess operating funds in accordance with the County’s Investment Policy and state statute.
- Monitor debt service requirements and compliance with bond covenants.

Workload:

	2004	2005	2006	2007	2008	2009	2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Forecast</u>
Number vendor invoices processed	93,081	92,016	94,238	102,603	104,922	93,893	94,000
Number of payroll checks/wires	<u>52,100</u>	<u>49,278</u>	<u>51,381</u>	<u>53,573</u>	<u>53,043</u>	<u>48,984</u>	<u>48,980</u>
Total checks issued	145,181	141,294	145,619	156,176	157,965	142,877	142,980

Efficiency:



CLERK TO THE BOARD - FINANCE AND ACCOUNTING

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	2,623,805	2,908,000	2,367,463	2,443,100	2,213,150	(694,850)	(23.89%)
Operating Expenses	150,357	234,700	165,096	184,200	177,100	(57,600)	(24.54%)
Capital Expenses	1,633	4,500	1,015	2,000	2,000	(2,500)	(55.56%)
Total Appropriations	2,775,794	3,147,200	2,533,574	2,629,300	2,392,250	(754,950)	(23.99%)
Permanent Positions	39.00	37.00	37.00	34.30	30.00	(7)	(18.92%)

Budget Highlights:

Forecast FY 2009:

- Expenditures are forecast to be \$613,626 or approximately 19.50 percent less than appropriated due to unfilled vacancies. This was accomplished through permanent and temporary layoffs, mandatory furloughs and a 3% salary reduction to staff.

Current FY 2010:

- The FY 10 budget reflects a decrease of \$754,950 or 23.99 percent. The majority of this decrease is contained within personal services for vacant positions that remain unfilled due to budget constraints and items mentioned above.
- FY 2010 includes five unpaid holidays. Employees are also required to take one additional furlough day. Furlough days and the salary reductions are expected to remain in effect all year.

Expanded FY 2010:

- There are no expanded positions included in the Fiscal Year 2010 budget.
- There is a reduction of 7.0 FTEs in FY2010.

Major Accomplishments Fiscal-Year 2009:

- Submitted the Collier County Board of County Commissioners Comprehensive Annual Financial Report for the "Certificate of Excellence in Financial Reporting" for FY 2008.
- Received CAFR Certificate of Excellence in reporting for Fiscal Year 2007.
- Continued timely processing of invoices and payroll.
- Restructured the Contracts and Accounts Payable staff to provide continuity of services.

Major Goals Fiscal-Year 2010:

- Receive CAFR Certificate of Excellence in reporting for Fiscal Year 2008.
- Prepare Board of County Commissioners and SOE financial statements for FY 2009 in compliance with GASB.
- Timely submission of all financial reports.
- Continue implementation of SAP modules or other integrated packages to maximize technology and minimize the need to expand personnel.

CLERK TO THE BOARD – BOARD MINUTES AND RECORDS

Board Minutes and Records provides/produces accurate, concise minutes of the Board of County Commissioners’ meetings and related committees, for the benefit of the general public, staff, and the Board..

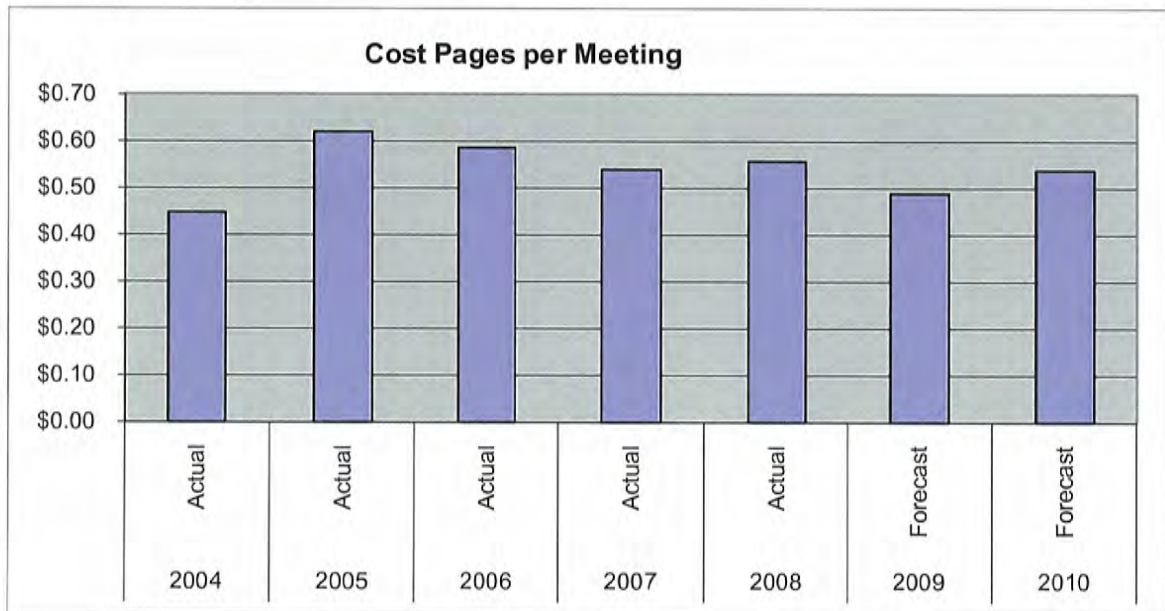
Key Objectives for 2010:

- Continue to provide the most efficient processing of minutes, ordinances, resolutions, contracts and any formal document produced by the direction and approval of the Board of County Commissioners.
- Maintain the Registered Lobbyist list and files produced.
- Assist staff and public in obtaining requested documents. Customer service is a priority.
- Indexing and preparation for microfilming all documents received as public record.

Workload:

	2004	2005	2006	2007	2008	2009	2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Forecast</u>
Number - Board/Committee Meeting	78	70	73	80	84	85	85
Number of Pages	9,984	7,834	8,651	10,459	10,275	9,800	10,100

Efficiency:



CLERK TO THE BOARD - BOARD MINUTES AND RECORDS

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	226,493	225,000	191,921	209,000	204,700	(20,300)	(9.02%)
Operating Expenses	253,980	328,500	214,006	297,300	293,300	(35,200)	(10.72%)
Capital Expenses	-	17,000	-	7,500	7,500	(9,500)	(55.88%)
Total Appropriations	480,473	570,500	405,927	513,800	505,500	(65,000)	(11.39%)
Permanent Positions	4.00	4.00	4.00	4.00	4.00	-	0.00%

Budget Highlights:

Forecast FY 2009:

- Forecast expenditures for fiscal-year 2009 are anticipated to be approximately \$164,573 or 28.85 percent less than the FY 2009 budget. This is due to a decrease in Personal Services and Operating Expenses. This was accomplished through permanent and temporary layoffs, mandatory furloughs and a 3% salary reduction to staff.

Current FY 2010:

- The fiscal-year 2010 budget reflects a decrease of approximately \$65,000 or 11.39 percent, when compared to the prior year amended budget due to above mentioned items.
- FY 2010 includes the continuation of five unpaid holidays. Employees are also required to take one additional furlough day.

Expanded FY 2010:

- There are no expanded positions included in the Fiscal Year 2010 budget.

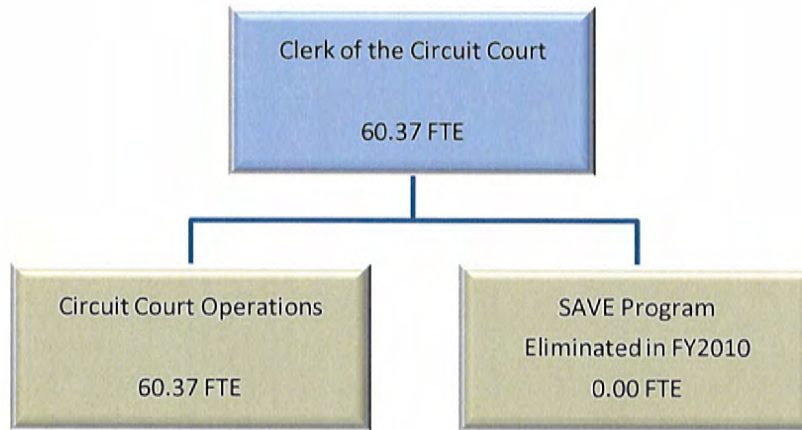
Major Accomplishments Fiscal-Year 2009:

- Efficiently and effectively transcribed meetings, the number of which significantly increased during FY 2009.
- Efficiently and effectively processed Value Adjustment Board petitions which increased which increased by 300% over the previous fiscal year.

Major Goals Fiscal-Year 2010:

- Finalize the automation process for lobbyist registration, client updates and annual renewals through internet access.
- Automate the Value Adjustment Board process as cost effective as possible, within the next couple of years, due to the continued increase of petitions filed.
- Processing of payments for lobbyist registration/renewals, VAB petitions and copy charges by use of credit/debit card payments.

CLERK OF THE CIRCUIT COURT



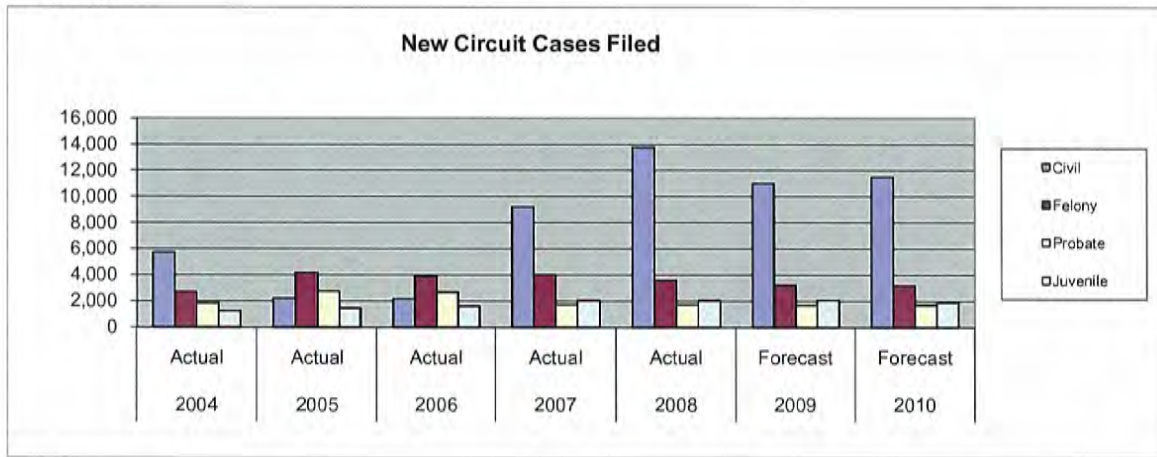
CLERK OF THE CIRCUIT COURT – CIRCUIT OPERATIONS

The Clerk as Clerk of to the Circuit Courts performs the constitutional and statutory duties of the Circuit Courts in maintaining Court Records and in providing responsible service to the judiciary, the legal community and the public.

Key Objectives for 2010:

- Process all felony, probate, juvenile, guardianship, and circuit civil cases.
- Prepare court calendars, attend court hearings and trials, record and maintain court evidence.
- Process circuit court level appeals and prepare for the District Court.

Caseload:



Efficiency:

	State Standards		Semi-Annual Reporting		Annual
			1	2	
	ANNUAL Projected % of new cases OPENED within X business days after initial documents are clocked in		10/01/07-03/31/08	04/01/08-09/30/08	10/01/07-09/30/08
Circuit					
Criminal (<i>defendants</i>)	80%	2 bus. days	97.8%	98.3%	98.1%
Juvenile Delinquency (<i>juveniles</i>)	80%	2 bus. days	99.9%	97.9%	99.0%
Civil (cases)	80%	2 bus. days	99.8%	99.8%	99.8%
Circuit Probate (cases)	80%	2 bus. days	99.4%	99.8%	99.5%
Family (cases)	80%	3 bus. days	99.2%	99.9%	99.5%
Juvenile Dependency (cases)	80%	2 bus. days	95.8%	95.2%	95.5%
	ANNUAL Projected % of docket entries entered within X business days after clock in/action taken date		10/01/07-03/31/08	04/01/08-09/30/08	10/01/07-09/30/08
Circuit					
Criminal (<i>defendants</i>)	80%	3 bus. days	98.0%	98.0%	98.0%
Juvenile Delinquency (<i>juveniles</i>)	80%	3 bus. days	99.6%	99.0%	99.3%
Civil (cases)	80%	3 bus. days	98.1%	99.2%	98.8%
Circuit Probate (cases)	80%	3 bus. days	96.6%	98.2%	97.4%
Family (cases)	80%	3 bus. days	95.7%	97.6%	96.7%
Juvenile Dependency (cases)	80%	3 bus. days	99.5%	98.1%	98.8%

CLERK OF THE CIRCUIT COURT – CIRCUIT OPERATIONS

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	3,463,066	3,939,000	3,472,368	3,510,500	3,667,800	(271,200)	(6.88%)
Operating Expenses	222,292	409,300	282,886	468,806	483,356	74,056	18.09%
Capital Expenses	-	-	-	-	-	-	0.00%
Total Appropriations	<u>3,685,358</u>	<u>4,348,300</u>	<u>3,755,253</u>	<u>3,979,306</u>	<u>4,151,156</u>	<u>(197,144)</u>	<u>(4.53%)</u>
Permanent Positions	<u>72.44</u>	<u>63.57</u>	<u>63.57</u>	<u>60.37</u>	<u>60.37</u>	<u>(3.20)</u>	<u>(5.03%)</u>

Budget Highlights:

Forecast FY 2009:

- Based on historical trends and current year patterns, total expenditures are anticipated to be \$593,047 or 13.64 percent less than the adopted budget. The majority of the difference is within the personal services. This was accomplished through permanent and temporary layoffs, mandatory furloughs and a 3% salary reduction to staff.

Current FY 2010:

- The fiscal-year 2010 budget reflects an decrease of \$197,144 or 4.53 percent, when compared to the prior year's adopted budget due to the items mentioned above.
- FY 2010 includes five unpaid holidays. Employees are also required to take one additional furlough day.

Expanded FY 2010:

- There are no expanded positions included in the Fiscal Year 2010 budget.
- There is a reduction of 3.2 FTEs in FY2010.

Major Accomplishments Fiscal-Year 2009:

- Completed software conversion to new court records information system for the Traffic department.
- Updated levy procedures for use as reference information for deputy clerk.
- Increased timeliness of opening and docketing cases further above state standards.
- Met state standards as required in Article V reporting.

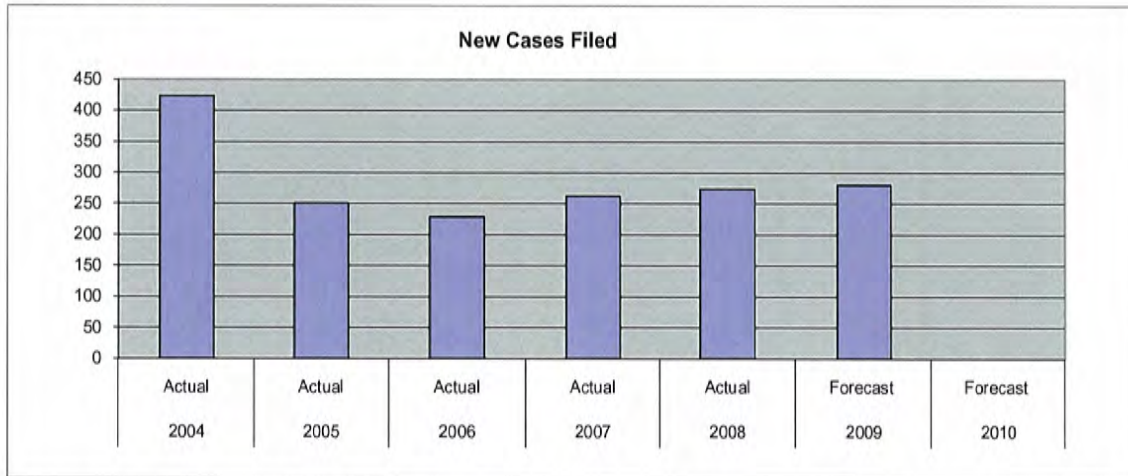
Major Goals Fiscal-Year 2010:

- Continue conversion to the new court system for the remaining departments.
- Meet state timeless requirements for opening cases after initial documents are clocked into the system.
- Meet state docketed entry requirements after initial documents are clocked into the system.
- Cross-train employees to work in all departments with the new court system.

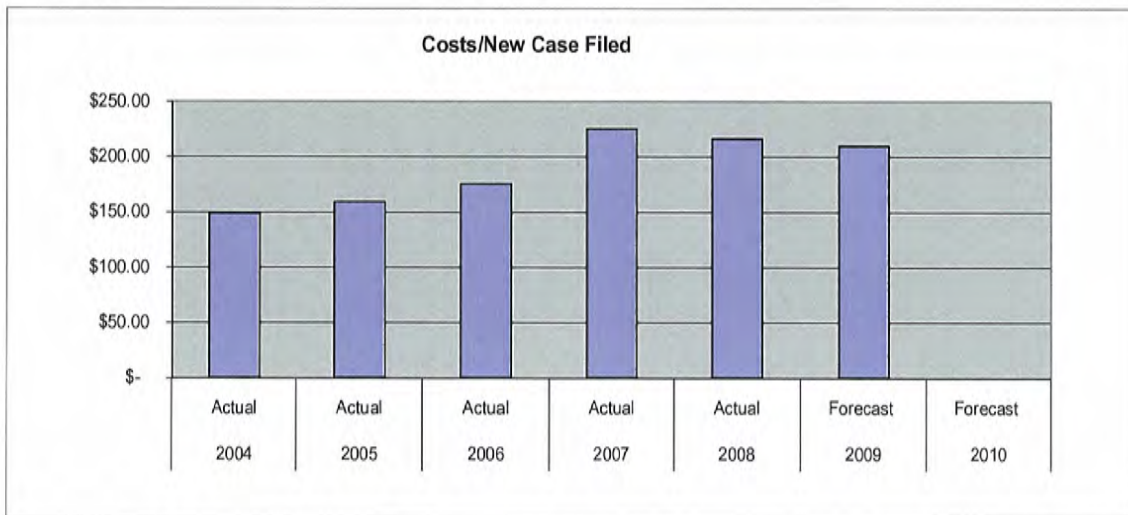
CLERK OF THE CIRCUIT COURT – SUPPORT, ALIMONY, VISITATION, AND ENFORCEMENT (SAVE)

SAVE provides the structure and the professional assistance necessary to automatically monitor support cases, enforce court orders, resolve visitation disputes, form equitable agreements on collateral issues, and support the citizens of Collier County as a “Friend of the Court.” In FY 2010, the optional SAVE program was eliminated due to budgetary constraints.

Caseloads:



Efficiency:



CLERK OF THE CIRCUIT COURT – SUPPORT, ALIMONY, VISITATION, AND ENFORCEMENT (SAVE)

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	57,051	64,300	56,875	61,000	61,000	(3,300)	(5.13%)
Operating Expenses	1,953	2,900	1,854	2,900	2,900	-	0.00%
Capital Expenses	-	-	-	-	-	-	0.00%
Total Appropriations	59,004	67,200	58,729	63,900	63,900	(3,300)	(4.91%)
Permanent Positions	1.00	1.00	1.00	1.00	-	(1.00)	(100.00%)

Budget Highlights:

Forecast FY 2009:

- Total expenditures are anticipated to be \$8,471 or 12.61 percent less than the FY 2009 budget due to furloughs and the eventual elimination of one full-time position.

Current FY 2010:

- The fiscal-year 2010 budget reflects a decrease of \$3,300 or 4.91 percent, when compared to the prior year's budget. Although the budget amount was allocated, this position has been eliminated in the current budget cycle. The SAVE program is an optional local program and under current budgetary constraints was not continued.

Expanded FY 2010:

- This optional court program was eliminated in FY2010.

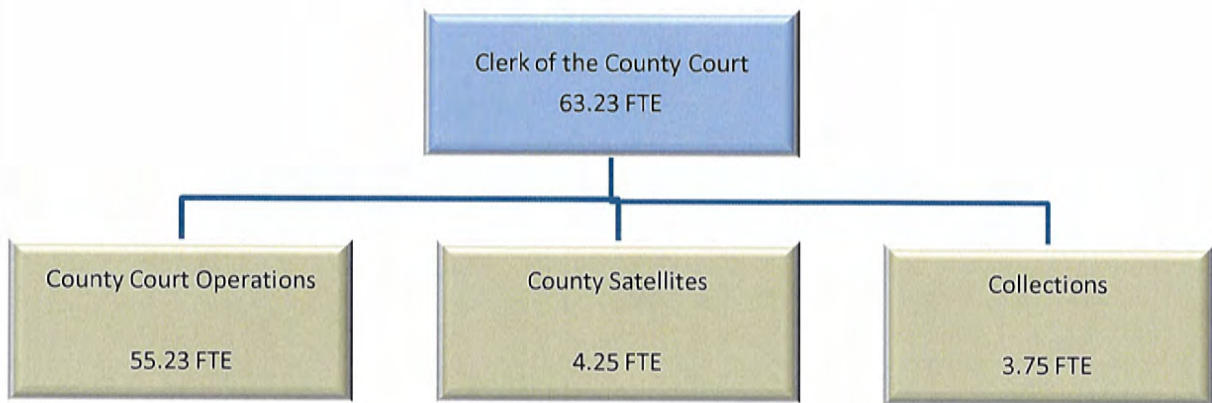
Major Accomplishments Fiscal-Year 2009:

- Increased re-enrollment rate to 80%.
- Incorporated court directed enrollees in Pay or Appear Program.
- Accomplished transition to new magistrate/hearing officer.

Major Goals Fiscal-Year 2010:

- This program was eliminated.

CLERK OF THE COUNTY COURT



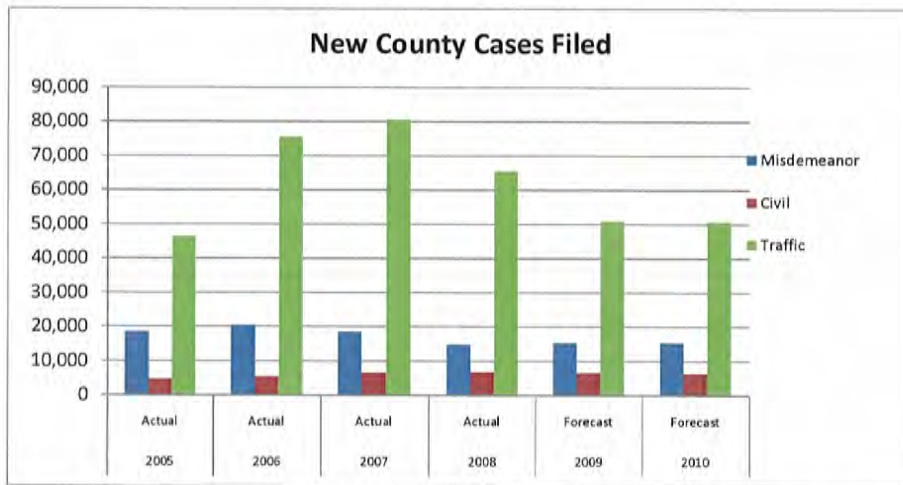
CLERK OF THE COUNTY COURT – COUNTY COURT OPERATIONS

Clerk to the County Court performs the constitutional and statutory duties of the County Courts in maintaining Court Records and in providing responsible service to the judiciary, the legal community and the public.

Key Objectives for 2010:

- Process traffic infractions, criminal actions (traffic and misdemeanors), and all civil actions with claims under \$15,000.
- Assist customers in filing small claims and landlord tenant actions, prepare court calendars, attend hearings and trials, and record and maintain court evidence.
- Process appeals to the Circuit Court level and assemble the jury pool for all local courts.
- Prepare statistical reports for reporting to the state.

Caseload:



Efficiency:

	State Standards		Semi-Annual Reporting		Annual
			1	2	
	ANNUAL Projected % of new cases OPENED within X business days after initial documents are clocked in		10/1/06-12/31/06	1/1/07-3/31/07	10/1/06-9/30/07
County					
Criminal (<i>defendants</i>)	80%	3 bus. days	99.7%	99.5%	99.6%
Traffic (<i>UTC</i>)	80%	2 bus. days	100.0%	99.8%	99.9%
Civil (<i>cases</i>)	80%	2 bus. days	99.6%	99.2%	99.4%
Traffic (<i>UTC</i>)	80%	4 bus. days	99.9%	99.4%	99.7%
	ANNUAL Projected % of docket entries entered within X business days after clock in/action taken date		10/1/06-12/31/06	1/1/07-3/31/07	10/1/06-9/30/07
County					
Criminal (<i>defendants</i>)	80%	3 bus. days	98.2%	98.8%	98.5%
Traffic (<i>UTC</i>)	80%	3 bus. days	95.4%	98.3%	96.8%
Civil (<i>cases</i>)	80%	3 bus. days	97.6%	98.6%	98.1%
Traffic (<i>UTC</i>)	80%	4 bus. days	97.5%	99.0%	98.4%

CLERK OF THE COUNTY COURT – COUNTY COURT OPERATIONS

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	3,346,781	3,537,200	3,105,100	2,876,850	2,930,250	(606,950)	(17.16%)
Operating Expenses	161,597	279,700	114,501	239,850	235,550	(44,150)	(15.78%)
Capital Expenses	-	-	-	-	-	-	0.00%
Total Appropriations	3,508,379	3,816,900	3,219,601	3,116,700	3,165,800	(651,100)	(17.06%)
Permanent Positions	68.22	60.43	60.43	55.23	55.23	(5.20)	(8.60%)

Budget Highlights:

Forecast FY 2009:

- Based on historical trends and current year patterns, total expenditures are anticipated to be \$597,299 or 15.65 percent less than the adopted budget due to position vacancies in personal services, permanent and temporary layoffs, mandatory furloughs and a 3% salary reduction to staff.

Current FY 2010:

- The cost for current services decreased by \$651,100 or 17.06 percent when compared to the prior cycle adopted budget, anticipating personal services increases due to the items mentioned above.
- FY 2010 includes five unpaid holidays. Employees are also required to take one additional furlough day.

Expanded FY 2010:

- There is a reduction of 5.2 FTEs in the Fiscal Year 2010 budget.

Major Accomplishments Fiscal-Year 2009:

- Complied with TCATS, the state mandated electronic transfer of traffic dispositions and driver license suspensions.
- Completed the criminal system computer upgrade. This will improve reporting to other agencies.
- Continued the cross training of employees.
- Met all eight performance measures on timeliness each quarter.
- Met all four collection measures each quarter.

Major Goals Fiscal-Year 2010:

- Continue to upgrade court computer system.
- Complete software conversion to new court records information system.
- Meet state timeliness requirements for opening cases after initial documents are clocked into the system.
- Meet state docketed entries requirements after initial documents are clocked into the system.
- Continue cross-training for employees as new department are added to the new court system.

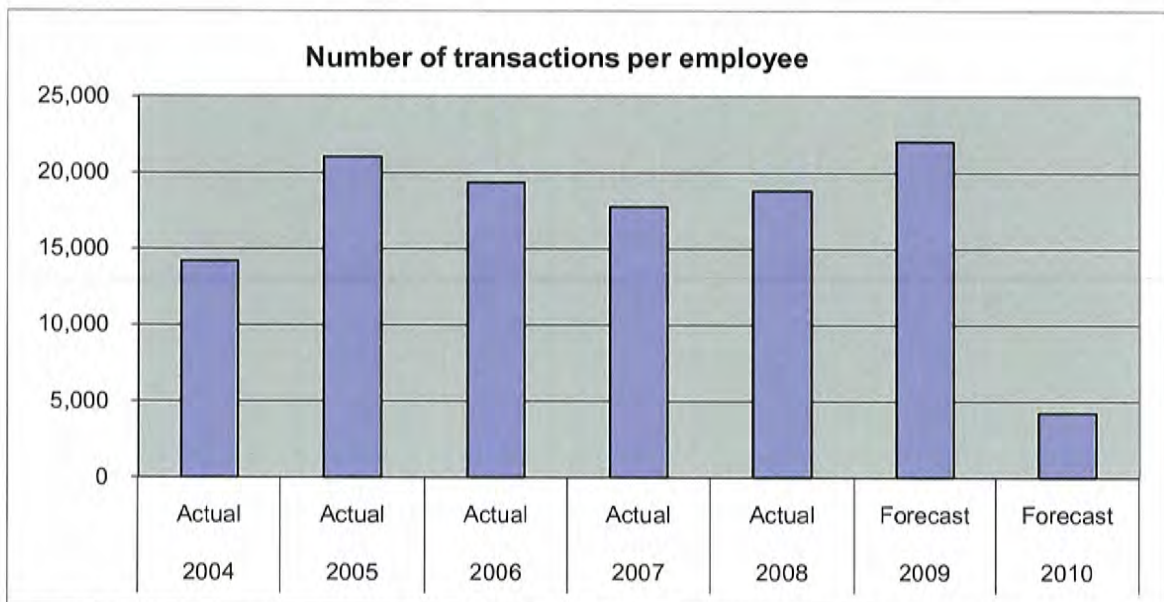
CLERK OF THE COUNTY COURT – COUNTY SATELLITE OFFICES

The Satellite offices provide the citizens of Collier County an alternative to traveling to the Courthouse by having remote offices located throughout the County. In FY 2010, due to budgetary constraints, 5 satellite offices were closed eliminating 10.5 satellite clerk positions.

Key Objectives for 2010:

- Providing services throughout the County to best serve citizens in declining economic conditions.
- Ensure that revenues received are properly deposited to increase revenue.
- Provide satellite services in a courteous, efficient and effective manner.
- Successful conversion of court information management system.

Efficiency:



Note: With the closing of 5 satellite offices, activity has increased at the Courthouse. As a result, the number of transactions expected to be processed at satellite offices in FY 2010 will decrease significantly.

CLERK OF THE COUNTY COURT – COUNTY SATELLITE OFFICES

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	760,093	816,000	608,174	687,175	348,375	(467,625)	(57.31%)
Operating Expenses	36,292	47,700	33,405	33,550	29,950	(17,750)	(37.21%)
Capital Expenses	-	-	-	-	-	-	0.00%
Total Appropriations	796,385	863,700	641,579	720,725	378,325	(485,375)	(56.20%)
Permanent Positions	16.75	14.75	14.75	13.75	4.25	(10.50)	(71.19%)

Budget Highlights:

Forecast FY 2009:

- Based on historical trends and current year patterns, total expenditures are anticipated to be \$222,121 or 25.72 percent less than the FY 2009 budget. This is primarily due to permanent and temporary layoffs, mandatory furloughs and a 3% salary reduction to staff.

Current FY 2010:

- The cost for current services decreased by \$485,375 or 56.20 percent when compared to the prior cycle amended budget due to savings in personal services due to the items mentioned above.
- FY 2010 includes five unpaid holidays. Employees are also required to take one additional furlough day.

Expanded FY 2010:

- There was a reduction of 10.5 FTEs in the Fiscal Year 2010 budget.

Major Accomplishments Fiscal-Year 2009:

- Crossed trained clerks and cashiers on court information system for Traffic.
- Enhanced training on all Courts/Finance related systems.

Major Goals Fiscal-Year 2010:

- Conversion of all court related systems to new technology.
- Cross-training for courthouse cashiers and satellite staff with all cashier functions and accounting systems.
- Maintain adequate customer service in a declining economic market using enhanced technology, including customer self-service kiosks.
- Pursue possible site locations for kiosks or satellite operations.

CLERK OF THE COUNTY COURT – COLLECTIONS

Misdemeanor Collections provides a cost effective method for the collection of current and past due fines and fees imposed by the judicial system.

Key Objectives for 2010:

- Implement legislative mandate for outsourcing collection activities for when assessments become 90 days past due.

PERFORMANCE MEASURES:

Court Type	Amount Assessed	Amount Collected	Percentage collected for reporting control groups through 09/30/08	Annual Standard Criteria
Circuit Criminal	\$ 4,937,693.00	\$ 303,224.92	6.14%	9%
County Criminal	\$ 1,254,721.30	\$ 618,453.35	49.29%	40%
Juvenile Delinquency	\$ 131,417.50	\$ 55,515.50	42.24%	9%
Traffic Criminal	\$ 4,338,652.55	\$ 3,498,690.62	80.64%	40%
Circuit Civil	\$ 1,073,175.35	\$ 1,066,659.35	99.39%	90%
County civil	\$ 1,162,055.70	\$ 1,159,670.58	99.79%	90%
Traffic Civil	\$ 11,014,682.79	\$ 10,119,976.30	91.88%	90%
Circuit Probate	\$ 404,796.91	\$ 402,726.41	99.49%	90%
Family	\$ 651,295.00	\$ 637,636.17	97.90%	75%

Note: Circuit Criminal does not meet standards due to incarceration and probation of defendants.

CLERK OF THE COUNTY COURT – COLLECTIONS

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	337,469	377,300	308,000	296,300	201,800	(175,500)	(46.51%)
Operating Expenses	14,121	24,400	11,892	24,400	24,400	-	0.00%
Capital Expenses	-	-	-	-	-	-	0.00%
Total Appropriations	351,590	401,700	319,892	320,700	226,200	(175,500)	(43.69%)
Permanent Positions	6.55	5.75	5.75	4.75	3.75	(2.00)	(34.78%)

Budget Highlights:

Forecast FY 2009:

- Based on current spending patterns, total expenditures are anticipated to be \$81,808 or 20.37 percent less than budgeted due to permanent and temporary layoffs, mandatory furloughs and a 3% salary reduction to staff.

Current FY 2010:

- The cost for current services decreased by \$175,500 or 43.69 percent when compared to the prior cycle's budget due to the items mentioned above.
- FY 2010 includes five unpaid holidays. Employees are also required to take one additional furlough day.

Expanded FY 2010:

- There was a reduction of 2.0 FTEs in the Fiscal Year 2010 budget.

Major Accomplishments Fiscal-Year 2009:

- Met all of the state standard collections requirements for the quarterly control groups ending with the September, 2009 collection period.
- Established a payment program for every defendant ordered by the Court to pay fines or fees.
- Monitored contracts on a 28 day cycle.
- Established program to ensure immediate contact with parties when payments are missed.

Major Goals Fiscal-Year 2010:

- Continue to exceed the requirements for state standard collections.
- Increase collection rates through driver's license suspension for failure to pay fines.
- Implement legislative mandate for outsourcing collection activities for when assessments become 90 days past due.

RECORDING

Recording

19.00 FTE

RECORDING

The Recording Department records all deeds, leases, mortgages and all other instruments that may be required or authorized by law to be recorded and processes passport applications and marriage licenses.

Key Objectives for 2010:

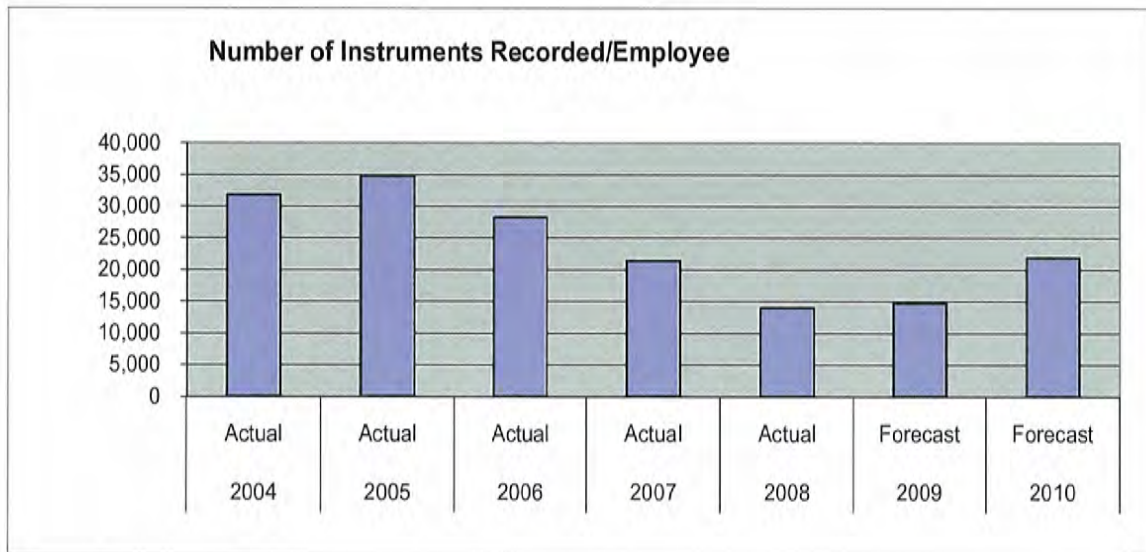
- Record and store documents that need to be recorded in the public record.
- Assist customers researching the public record.
- Collect documentary and intangible stamp tax due the Florida Department of Revenue.
- Maintain a daily register of recorded documents and maintain an index to the Official Records.
- Completed the upgrade to the new recording software package.

Workload:

	2004	2005	2006	2007	2008	2009	2010
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Forecast</u>
Number of instruments recorded	958,191	1,048,664	853,563	644,480	421,183	410,356	415,000

Note: The significant decreases from 2006 to 2007 to 2008 can be attributed to the downturn in the economy, specifically the housing market.

Efficiency:



RECORDING

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	1,520,506	1,667,200	1,505,536	1,570,000	1,130,300	(536,900)	(32.20%)
Operating Expenses	151,214	336,300	134,649	202,500	201,400	(134,900)	(40.11%)
Capital Expenses	-	-	-	-	-	-	0.00%
Total Appropriations	1,671,720	2,003,500	1,640,185	1,772,500	1,331,700	(671,800)	(33.53%)
Permanent Positions	30.19	28.00	28.00	28.00	19.00	(9.00)	(32.14%)

Budget Highlights:

Forecast FY 2009:

- Based on historical trends and current year spending patterns, total expenditures are forecast to be \$363,315 less than budgeted. This represents approximately 18.14 percent of the their total budget. The majority of the difference is attributable to operating expenses which are forecast to be \$201,657 less than budget.

Current FY 2010:

- The cost for current services decreased by \$671,800, or 33.53 percent when compared to the prior year appropriation. The decrease is primarily attributable to personal services which are decreasing by \$536,900, which reflect permanent and temporary layoffs, mandatory furloughs and a 3% salary reduction to staff.
- FY 2010 includes five unpaid holidays. Employees are also required to take one additional furlough day.

Expanded FY 2010:

- There was a reduction of 9.0 FTEs in the Fiscal Year 2010 budget.

Major Accomplishments Fiscal-Year 2009:

- Complete the first stage of Official Records Imaging System (ORIS) for recording and cashiering.
- Maintain a low turnover rate in the department.
- Completed a smooth transition from retiring assistant director to new assistant director.
- Completed upgrade of recording software.

Major Goals Fiscal-Year 2010:

- Finish development of the ORIS software for automated recording systems.
- Prepare for electronic recording of documents.
- Update indexing and verification software for recorded documents.
- Prepare and make available Marriage License applications and Passport applications online to allow easier completion and processing.

MANAGEMENT INFORMATION SYSTEMS

Management Information
Systems

19.00 FTE

MANAGEMENT INFORMATION SYSTEM

Management Information System (MIS) provide data processing software, hardware and administrative support to the Board of County Commissioners and its staff, the Clerk of the Circuit Court, the Supervisor of Elections and the Judiciary.

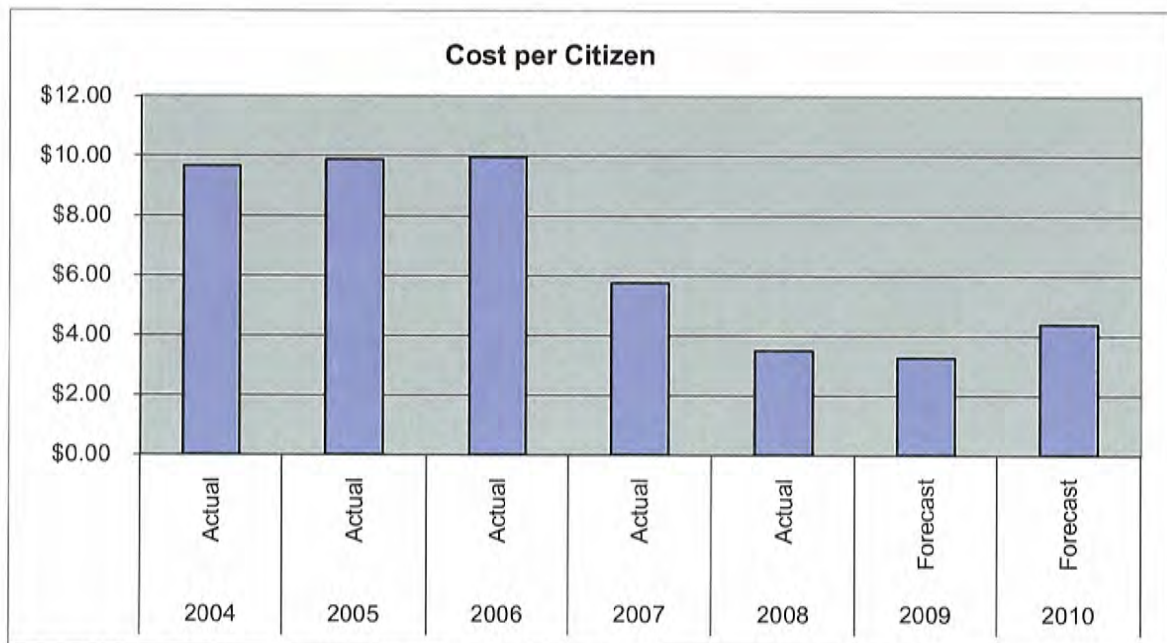
Key Objectives for 2010:

- Provide the technology requirements necessary to support current and future information needs.
- Provide high quality services and support for Clerk's Office personnel, as well as Collier County departments and outside groups/agencies that rely on Clerk's data.

Workload:

	2004 <u>Actual</u>	2005 <u>Actual</u>	2006 <u>Actual</u>	2007 <u>Actual</u>	2008 <u>Actual</u>	2009 <u>Forecast</u>	2010 <u>Forecast</u>
Authorized Users Alpha	978	900	900	690	704	663	600
Authorized Users NT	297	310	330	350	350	260	270
Disk space used	80GB	80GB	3TB	7.1TB	10TB	12TB	15TB
NT Servers	1.5TB	3TB	12TB	32.6TB	45TB	62TB	65TB
CPU hours per month	14	6	N/A	N/A	N/A	N/A	N/A
Software development hours	25,176	27,600	28,000	29,500	28,000	28,000	25,000
PC's and LAN Connections	300	320	330	406	425	430	390

Efficiency:



Note: The decline in cost per citizen is discussed in the highlights section on the following pages.

MANAGEMENT INFORMATION SYSTEMS

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	884,271	971,900	833,448	809,900	752,600	(219,300)	(22.56%)
Operating Expenses	304,726	372,100	302,207	475,200	475,200	103,100	27.71%
Capital Expenses	1,695	65,700	-	75,900	75,900	10,200	15.53%
Total Appropriations	1,190,691	1,409,700	1,135,655	1,361,000	1,303,700	(106,000)	(7.52%)
Permanent Positions	32.00	27.40	27.40	26.40	19.00	(8.40)	(30.66%)

Budget Highlights:

Forecast FY 2009:

- Based on historical trends and current year spending patterns, total expenditures are forecast to be \$274,045 less than budgeted. This represents approximately 19.44 percent of the total budget. This is primarily due to permanent and temporary layoffs, mandatory furloughs, and a 3 % salary reduction. The MIS department is now partially funded by the Court Technology Fund 177 and the Public Records Modernization Fund 197. Due to significant budget constraints 7.4 FTEs were eliminated from the departmental budget.

Current FY 2010:

- The FY2010 budget was decreased \$106,000 or 7.52 percent. Previously all MIS expenses were paid through the department and reimbursed with a transfer allocation. With this budget cycle costs are charged directly to the special revenue fund. MIS costs are allocated between Fund 177 Court Technology, Fund 197 Public Records Modernization, and Fund 011 Non-Court.
- FY 2010 includes five unpaid holidays. Employees are also required to take one additional furlough day.

Expanded FY 2010:

- There was a reduction of 8.4 FTEs in the Fiscal Year 2010 budget.

Major Accomplishments Fiscal-Year 2009:

- Implemented new Clerk's Public Inquiry System for Criminal.
- Completed SAP, scheduled road-mapped changes, including Paymetrics and Project Systems.
- Completed the Traffic module of the new court information system.

Major Goals Fiscal-Year 2010:

- Implement additional SAP modules after the completion of the upgrade, according to the County-wide road-mapping schedule, including Grants Management.
- Implement additional Court System modules for Civil, Criminal, Probate, Jury and Probation departments.
- Continue integration of subsystems with SAP.

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SPECIAL REVENUE FUNDS

SPECIAL REVENUES – PUBLIC RECORDS MODERNIZATION

Public Records Modernizations, Fund 197, provides equipment, training, and support to the Clerk's Office and others who use the public records of Collier County so that they can have convenient access to the information needed to conduct their business.

Key Objectives for 2010:

- The Public Records Modernization Fund provides funding to the Clerk of Courts to purchase new or upgraded equipment to enhance productivity or improve the level of services provided by the Clerk's Office.
- The Fund was established pursuant to Chapter 28.24, Florida Statutes. This statute requires that an additional service charge be paid to the Clerk for deposit into the Fund for each instrument recorded in the official records with \$1 for the first page and \$.50 for each additional page. These funds can only be used for equipment, training, and associated services as provided by the statute.

Major Accomplishments Fiscal-Year 2009:

- Completed the SAP Financial Management changes for the Board of County Commissioners, Supervisor of Elections and the Clerk of the Circuit Court.

Major Goals Fiscal-Year 2010:

- Ensure that all data processing staff are properly trained and certified.
- Continue to implement the SAP Financial Management road-mapped enhancements.
- Fund additional personnel, operating and capital expenses in the MIS department related to Public Records Modernization.

Budget Highlights:

The fiscal-year 2010 budget reflects a continuing migration from traditional mainframe computer service to distributed processing, using local area networks. Productivity tools, such as software utilities and shared services are budgeted. This new environment will minimize expenses such as mainframe maintenance. The addition of more integrated software with the SAP financial reporting system will increase the reporting capabilities and timeliness of information to all users.

PUBLIC RECORDS MODERNIZATION – FUND 197

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Personal Services	-	-	-	-	-	-	0.00%
Operating Expenses	277,109	1,432,300	158,574	291,000	291,000	13,891	0.97%
Capital Expenses	313,174	1,148,300	1,180,988	772,500	772,500	459,326	40.00%
Reserve for Contingency	-	24,000	-	267,300	267,300	267,300	1113.75%
Total Appropriations	590,283	2,604,600	1,339,561	1,330,800	1,330,800	740,517	28.43%
<i>Revenues</i>							
Recording Fee	249,574	275,000	194,631	175,000	175,000	(74,574)	(27.12%)
Interest	78,512	93,300	16,423	20,000	20,000	(58,512)	(62.71%)
Revenue Reserve	-	(13,800)	-	(9,800)	(9,800)	(9,800)	71.01%
Carry Forward	-	2,250,100	-	1,145,600	1,145,600	1,145,600	50.91%
Total Revenues	328,086	2,604,600	211,054	1,330,800	1,330,800	1,002,714	38.50%
Permanent Positions	-	-	-	-	-	-	0.00%

Carryforward or "Fund Balance" is expected to fund ongoing project costs for Software upgrades to the accounting system as well as other modernization projects in 2009 – 2010.

Note: Fund 197 current revenues are not sufficient to fund current operations. The fund balance is sufficient to fund costs in FY2010, however the long term sustainability of modernization efforts will be significantly impacted when the fund balance is depleted. Long term technology resources are necessary for the continued streamlining of processes and systems stabilization.

SPECIAL REVENUES – COURTS INFORMATION TECHNOLOGY

Courts Information and Technology, Fund 177, provides personnel, equipment, training, and support to the information technology needs of the court system to ensure an effective means of maintaining court data.

Key Objectives for 2010:

- The Courts Information Technology Fund provides funding to the Clerk of Courts to provide information technology services to the court system. This includes personal services, operating expenses and to purchase new or upgraded equipment to enhance productivity or improve the level of services provided by the Clerk's Office.
- The Fund was established pursuant to Chapter 28.24, Florida Statutes and became effective June 1st of 2004. This statute requires that an additional \$1.90 service charge be paid to the Clerk for deposit into the Fund for each instrument recorded in the official records. The use of these funds is limited by statute funds can only be used for information services related to the court system.

Major Accomplishments Fiscal-Year 2009:

- Funded additional personnel, operating and capital expenses in the MIS department.
- Upgrade of court related systems.

Major Goals Fiscal-Year 2010:

- Continue implementation of the Courts System modules.
- Continue integration of additional financial elements.
- Ensure that all data processing staff are properly trained and certified.
- Continue funding personnel, operating and capital expenses in the MIS department.

Budget Highlights:

The fiscal-year 2010 budget reflects a continuing migration from traditional mainframe computer service to distributed processing, using local area networks in the court system. Productivity tools, such as software utilities and shared services are budgeted. This new environment will minimize expenses as mainframe maintenance. The expected completion and migration to the Showcase (court) system will enhance information availability. This new system will also allow cross training for departments to offer greater flexibility to the staffing needs of the Clerk's office.

COURTS INFORMATION TECHNOLOGY – FUND 177

<i>Appropriation Unit</i>	<i>FY 2008 Actual</i>	<i>FY 2009 Budget</i>	<i>FY 2009 Forecast</i>	<i>FY 2010 Proposed</i>	<i>FY 2010 Approved</i>	<i>Increase/ (Decrease)</i>	<i>Percent Change</i>
Reserve for Contingency	-	188,650	-	295,100	888,800	700,150	371.14%
Personal services	1,659,254	1,836,900	1,678,800	1,713,000	1,119,300	(717,600)	(39.07%)
Operating Expenses	507,129	997,250	393,000	503,000	503,000	(494,250)	(49.56%)
Capital Outlay	1,668,643	1,887,500	231,224	514,600	514,600	(1,372,900)	(72.74%)
Total Appropriations	3,835,025	4,910,300	2,303,024	3,025,700	3,025,700	(1,884,600)	(38.38%)
<i>Revenues</i>							
Recording Fee	740,731	750,000	560,430	500,000	500,000	(250,000)	(33.33%)
Interest	210,883	300,000	29,639	40,000	40,000	(260,000)	(86.67%)
Revenue Reserve	-	(52,500)	-	(27,000)	(27,000)	25,500	(48.57%)
Carry Forward	-	4,037,100	-	2,512,700	2,512,700	(1,524,400)	(37.76%)
Total Revenues	951,614	5,034,600	590,069	3,025,700	3,025,700	(2,008,900)	(39.90%)
Permanent Positions*	-	-	-	-	-	-	0.00%

* included in MIS totals

Carryforward or "Fund Balance" is expected to offset costs of the Court Record Information System over the next 1-2 years. The permanent positions for the personal services in this fund are reported in the Management Information Technology department.

Note: Fund 177 current revenues are not sufficient to fund current operations. The fund balance is sufficient to fund costs in FY2010, however the long term sustainability of modernization efforts will be significantly impacted when the fund balance is depleted. Long term technology resources are necessary for the continued streamlining of processes and systems stabilization.

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GLOSSARY

GLOSSARY

Accrual – A method of accounting in which each expense or revenue item is entered as it is earned or incurred regardless of when actual payments are received or made.

Adopted Budget – The financial plan of revenues and expenditures for a fiscal year as approved by the Clerk.

Amendment – A change to an adopted budget which may increase or decrease a fund total.

Appropriation – A specific amount of funding authorized by the Clerk of Courts to a Department from which obligations may be incurred and expenditures may be made.

Available – Collectible revenues within the current period or soon enough thereafter to be used to pay liabilities of the current period.

Balanced Budget – A financial plan where the total sum of money collected in a year is equal to the amount it spends on goods, services, debt and interest.

BCC – Board of County Commissioners

Budget – A financial plan for the operation of a program or organization for a specified period of time (fiscal year) that matches anticipated revenues with proposed expenditures.

Budget Calendar – The schedule of key dates involved in the process of preparing a budget for the ensuing fiscal year.

Budget Document – The official written statement which details the annual fiscal year financial plan for the Clerk of Courts.

CAFR (Comprehensive Annual Financial Report) – A report on the financial condition of Collier County at the end of the fiscal year. This report is prepared annually and submitted to the State of Florida. Prior to submission, the CAFR is reviewed by Collier County's external auditors, who render an opinion on its accuracy.

COCC – Clerk of the Circuit Court

Capital Budget – The capital budget is that portion of the Budget that deals with projects for the construction, renovation, improvement, acquisition and original furniture and equipment of any building, structure, facility, land or land rights. The Clerk's capital only consists of items purchased with a value greater than \$1,000 and a useful life greater than 12 months.

Capital Special Revenue Fund – These are funds used to finance particular activities from the receipts of specific taxes or other revenue. Such a fund is created by constitution or statute to provide certain activities with definite and continuing revenues. After the fund is created, it usually continues year after year until discontinued or revised by equivalent authority. Accounting transactions are treated the same as they are in the General Fund.

Compensated Absences – Accrued but unused vacation or sick leave that an employee can receive compensation for, for future absences, when certain conditions are met. A liability is accrued for vacation leave that has been earned and vested. This liability is noted on the financial statements but not budgeted by the Clerk.

Current Service – An existing program or service. The current service budget is the amount necessary to continue to provide existing programs.

Department – An organizational unit responsible for carrying out a major governmental function.

Division – A basic organizational unit which is functionally unique in its service delivery.

Encumbrance – The commitment and setting aside, but not yet expending, of appropriated funds to purchase an item or service.

Expanded Service – A new program or enhancement to an existing program. The expanded service budget includes the costs to provide new services and enhancements to existing services.

Expenditure – Decreases in fund financial resources, through actual payments or transfers for the procurement of assets or the cost of goods and/or services received.

FLCCOC – The Florida Clerk of Courts Operation Corporation.

Fees – A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty.

Fiduciary Funds – Fiduciary funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governments, and other funds.

Fiscal Policy – The county government’s policies with respect to taxes, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Year – The annual budget year which runs from October 1 through September 30.

Fringe Benefits – These employee benefits include social security, retirement, group health, dental and life insurance.

Function – A major class of grouping of tasks directed toward a common goal, such as executive, financial and administrative, other general government, and judicial. For the purposed utilized in budgetary analysis, the categories of functions have been established by the State of Florida and financial reports must be grouped according to those established functions.

Fund – A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and charges therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The excess of fund assets over liabilities. These unspent funds can be carried forward to the following year’s budget. This only occurs in the Clerk’s budget in the Special Revenue Funds.

Fund 177 – Court Information Technology Fund established by State Statute 28.24.

Fund 178 – The Board of County Commissioners Technology Fund for Court Related Technology.

Fund 197 – Public Records Modernization Fund established by State Statute 28.24.

GAAFR (Governmental Accounting, Auditing and Financial Reporting) – The “blue book” published by the Government Finance Officers Association to provide detailed guidance for the application of accounting principles for governments.

GAAP (Generally Accepted Accounting Principles) – Accounting rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage.

General Fund – The primary operating fund of the County, used to account for all County revenues not designated for a special purpose. All local tax dollars are channeled into the General Fund, which supports most general purpose County government services and day-to-day operations, including police, fire, and education.

GFOA – Governmental Finance Officers Association

Goal – A statement that describes the purpose toward which an endeavor is directed, such as a target or target area.

Governmental Funds – Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and enterprise funds.

Grant – A contribution of assets (usually cash) by one governmental unit or other organization to another made for a specified purpose.

Indirect Costs – Costs associated with, but not directly attributable to, the providing of a product or service. These are usually costs incurred by service departments in the support of operating departments.

Infrastructure – The public facilities and services needed to support residential development, including highways, bridges, schools and sewer and water systems.

Intergovernmental Revenue – Revenue received from another governmental unit.

ICMA – International City/County Management Association.

Level of Service – The existing or current services, programs and facilities provided by government for its citizens. Level of service is dependent upon needs, alternatives, and available resources.

Levy – To impose taxes, special assessments or services. Or, another term used for millage rate.

Line-item Budget – A budget that lists each account category separately along with the dollar amount budgeted for each account, such as office supplies, travel and per diem, or rent.

Mandate – Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive or judicial action as a direct order, or that is required as a condition of aid.

Measurable – the amount of the transaction that can be reasonably estimated.

Modified Accrual Basis of Accounting – A basis of accounting whereby revenues are recognized when they become measurable and available. Expenditures are recognized when a liability is incurred.

Object Code – An account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by governments. These are normally grouped into personal services, operating expenditures, capital outlay and other categories for budgetary analysis and financial reporting purposes. Certain object codes are mandated by the State of Florida Uniform Accounting System.

Objective – The planned attainment of an accomplishment which contributes to reaching an established goal.

Operating Budget – A comprehensive plan, expressed in financial terms, by which an operating program is funded for a single fiscal year. It includes estimates of a) the services, activities and sub activities comprising the Clerk's operations; b) the resultant expenditure requirements and c) the resources available for their support.

Operating Expenditures – These are expenditures of day-to-day operations such as office supplies, repairs and maintenance, and travel and per diem.

Personal Services – Costs related to compensating employees, including salaries and wages and fringe benefit costs.

Reserve – An account used to indicate that a portion of fund balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Return on Investment (ROI) – Analysis of cost benefit of purchase.

Revenue – Funds that a government receives as income. These receipts may include tax payments, interest earnings, service charges, grants and intergovernmental payments.

Revenue Estimate – A formal estimate of how much revenue will be earned from a specific revenue source for some future period, such as the next fiscal year.

SAP – Integrated software system for financial applications servicing the Board of County Commissioners, Clerk of Courts and the Supervisor of Elections.

S.A.V.E. – Support, Alimony, Visitation and Enforcement Program.

Transmittal Letter – A brief written statement presented by the Clerk of Courts to explain principal budget issues.

Turnback Fund – The Clerk is required by statute to return his excess of revenues over expenditures at the end of each fiscal year. Court related funds are remitted to the State, non-court funds are remitted to the Board of County Commissioners.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of funds available for future needs.

Uniform Accounting System – The chart of accounts prescribed by the Office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.

User Fees – The fees charged for direct receipt of public services.

Zero Based Budgeting – A method of budgeting in which all expenditures must be justified each year and not just increased from the previous year.

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Clerk of Court Locations



Collier County Courthouse
3301 Tamiami Trail East Naples,
Florida 34112
Phone: 239/252-2646



Immokalee Satellite
106 South First Street Immokalee,
Florida 34142
Phone: 239/657-2689



Golden Gate Satellite
4715 Golden Gate Parkway
Naples, Florida 34116
Phone: 239/455-5911



**North Collier Government
Services Center**
2335 Orange Blossom Dr North
Collier Government Center
Naples, Florida 34109
Phone: 239/732-2646 extension
5477