

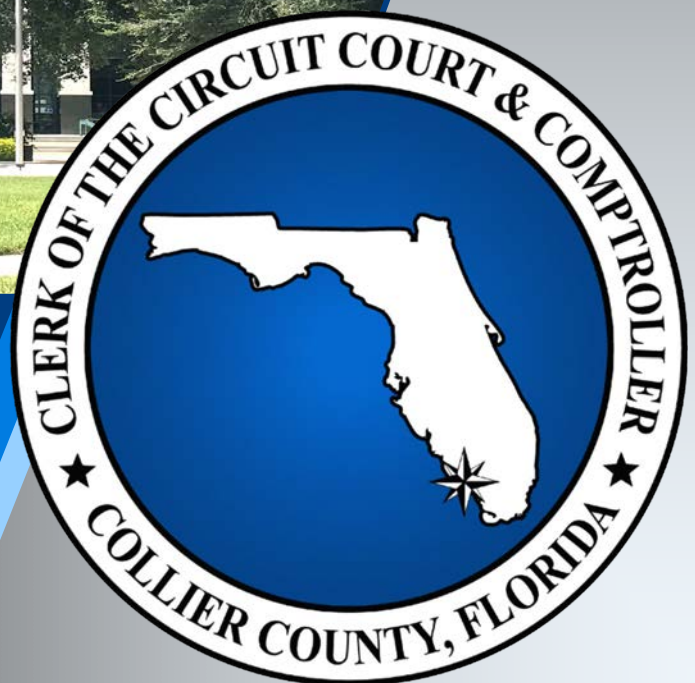
Crystal K. Kinzel

Clerk of the Circuit Court & Comptroller
Collier County, Florida

ANNUAL BUDGET

for the Fiscal Year

October 1, 2023 – September 30, 2024



CollierClerk.com



A Message from
Crystal K. Kinzel
Clerk of the Circuit Court
and Comptroller



Mission Statement

“Protect the public trust and promote accountability and accessibility.”

To the Citizens of Collier County:

As the elected Collier County Clerk of Courts and Comptroller (Clerk), I am presenting to you the Fiscal Year 2024 budget for the Clerk’s Office. The Clerk 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 your Clerk, I take these responsibilities seriously.

The budget of the Clerk’s Office has been prepared based upon conservative funding principles. We budget the minimum funds 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 their office which shall clearly reflect revenues available and functions for which funds are expended. The budget must be balanced. That is, the total estimated revenues shall equal the total estimated expenditures and reserves.

The budget is presented in two parts: those reflecting costs associated with the Clerk Court related functions and those relating to functions as Clerk and Comptroller to the Collier County Board of County Commissioners (BCC). 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 State court system budget is funded through court fees paid to the Clerk’s Office. The budget relating to the responsibilities of the Clerk as County Comptroller is approved by the Clerk. Non-court functions are funded by a transfer (in lieu of fees) from the BCC and non-court Clerk fees.

Budget Highlights:

The fiscal year 2024 budget is the result of many staff hours of review and analysis of Clerk activities, analysis of anticipated workloads, and planning for future services for the citizens of Collier County.

While the State budget for courts reflects an increase from the 2023 requested budget of \$181,519, the total court and non-court 2024 budget of \$33,011,517 reflects a decrease of \$970,781 or 2.86% from last year's final budget of \$33,982,298. This decrease is the result of the completion of a major digital imaging official records project using 2023 fund balance in the special revenue funds.

During the last several years, we have made enhancements to our computer systems to provide more effective and efficient services to the citizens of Collier County. These services are offered at easily accessible satellite locations and through enhanced internet access for e-filing court cases and e-recording documents. The official records are now accessible online as of July 2023. The SAP software was also upgraded in May 2023 which will set the foundation to make further enhancements to the financial management season.

The State requires state-wide court operations to be self-funded. Court budgets are submitted to the State by June 1 of each year. Due to COVID-19, budgeting for the court departments has changed and the preliminary budget is submitted on June 1st. The final budgets were not determined until late September 2023. Local court revenues in excess of the state limited revenue budget are remitted quarterly and unspent expenditure budget of the court operations are remitted to the State in January, following fiscal year end close September 30th of each year.

Our requested budget in FY 2024 for Courts was of \$8.2 million and was reduced to \$6.8 million by the Clerk of Courts Corporation despite Collier County Clerk of Courts Office earning sufficient revenues to support the expenditures in highest cost of living and meeting all standards. Revenues earned in Collier are instead used to support other counties in Florida. For the Court department to properly function in FY 2024, the Board of County Commissioners had to supplement the Clerks budget by \$1.275 million to retain existing personal.

Fees Distributions:

For fiscal year 2023, the Collier Clerk's Office was again a "donor" county. The Clerk's office remitted \$1,506,023 in fees above the authorized limited revenue budget to the Florida Clerk of Courts Operation Corporation (FLCCOC) for FY 2023. In addition to the revenue diverted to other counties in the state, the Clerk returned unspent funds of \$180,858 to the Collier Board of County Commissioners for non-court operations in fiscal year 2023.

Technology Enhancements:

This budget includes funding for additional capital technology enhancements for non-court operational and financial software. Additional functionality of SAP financial modules will provide greater system interface capabilities, enhance public information, and streamline our ability to accurately maintain and report on the financial activities of the Clerk's Office, Supervisor of Elections and the Board of County Commissioners. In 2024, we will be implementing a new time and attendance software across the three agencies.

Budget Summary:

The authorized court services budget remains inadequate to maintain court services at pre-pandemic levels. In fact, the currently approved fiscal FY23/24 state budget of \$7,213,311 is almost \$3.7 million less than authorized in 2008 for court services. Collier County continues to experience rapid population growth and a high cost of living. The state continues to mandate additional reporting and increased performance requirements for courts without sufficient funding. The currently approved level of court funding will not allow services to keep pace with the county's growth, increased wage requirements and additional state mandates. The continued reduction of our court budget will not fund a return to pre-COVID levels of service, despite earning sufficient revenues that are then directed to other counties.

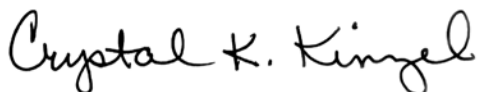
The Fiscal Year 2024 non-court budget reflects the minimum funding necessary to provide non-court services and subsidized court services to the citizens of Collier County.

We recognize the challenges and opportunities that face our office. We are committed to meeting the challenges and embracing opportunities that best serve the citizens of Collier County. We appreciate the opportunity to serve the community and the ongoing support we have received.

The Collier County Clerk's office (www.collierclerk.com) and the Collier Board of County Commissioners (www.colliercountyfl.gov) websites can provide readers with additional information for supplemental items and programs within the county.

If you should have any questions or comments regarding the budget of the Clerk's Office please contact me at (239) 252-6299 or Michael Netti, Director of Recording and Clerks Accounting at (239) 252-2947.

Sincerely,



Crystal K. Kinzel
Clerk of the Circuit Court
and Comptroller

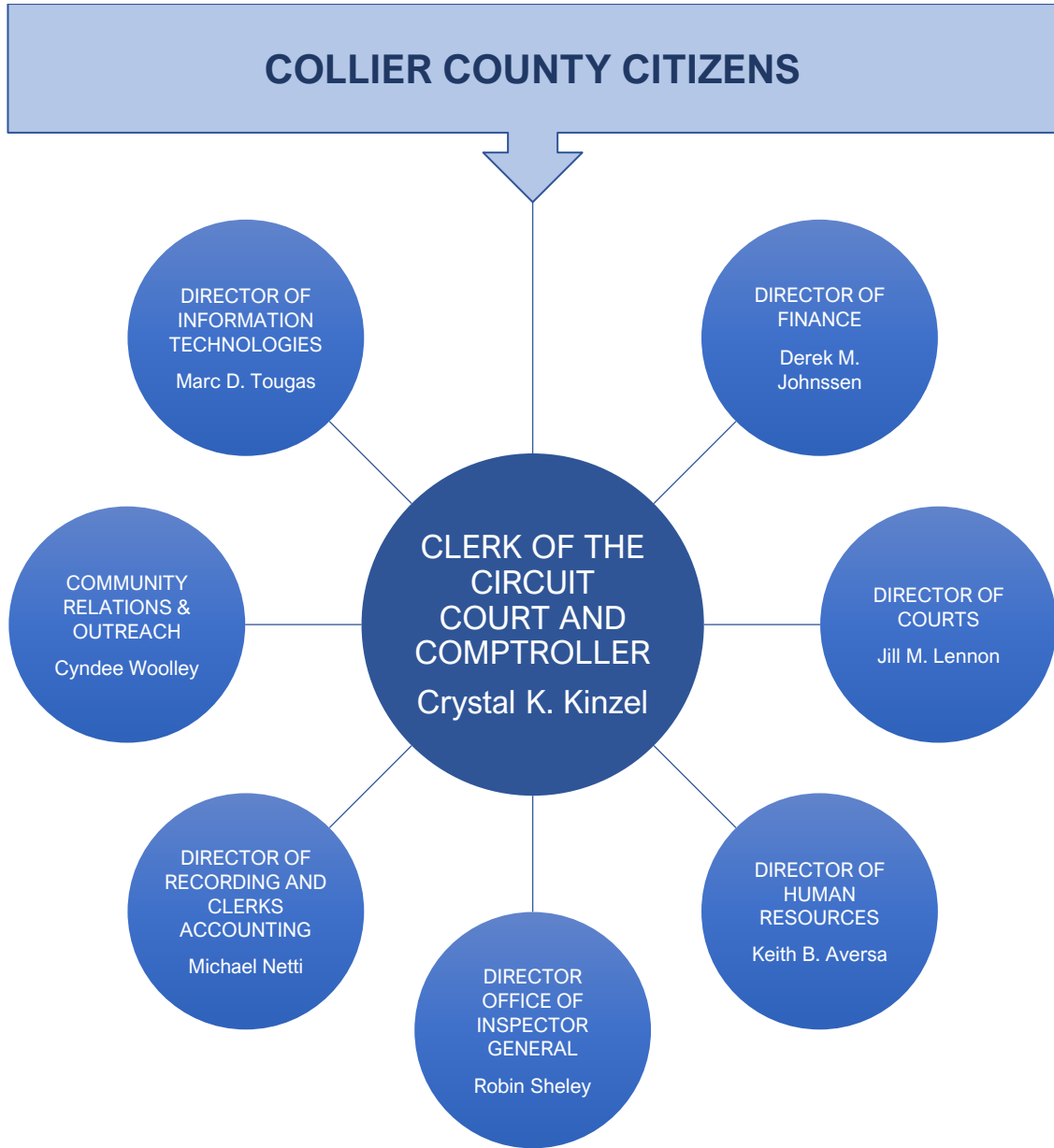
Florida Constitution: Article V, Section 16

“There shall be in each county a clerk of the circuit court who shall be selected pursuant to the provisions of Article VIII section 1. Notwithstanding any other provision of the constitution, the duties of the clerk of the circuit court may be divided by special or general law between two officers, one serving as clerk of court and one serving as ex officio clerk of the board of county commissioners, auditor, recorder, and custodian of all county funds.”

After the passing of Amendment 10, Article VIII, Section 1(d), Court Clerks as the ex officio clerk of the board are now Comptroller.

There shall be elected by the electors of each county, for terms of four years, a sheriff, a tax collector, a property appraiser, a supervisor of elections, and a clerk of the circuit court. Unless otherwise provided by special law approved by vote of the electors or pursuant to Article V, section 16, the clerk of the circuit court shall be ex officio clerk of the board of county commissioners, auditor, recorder, and custodian of all county funds. Notwithstanding subsection 6(e) of this article, a county charter may not abolish the office of a sheriff, a tax collector, a property appraiser, a supervisor of elections, or a clerk of the circuit court; transfer the duties of those officers to another officer or office; change the length of the four-year term of office; or establish any manner of selection other than by election by the electors of the county.

CLERK OF COURTS AND COMPTROLLER
COLLIER COUNTY, FLORIDA



BUDGET PREPARATION:



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Collier County Clerk of the Courts
Florida**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

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, 2022. 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.

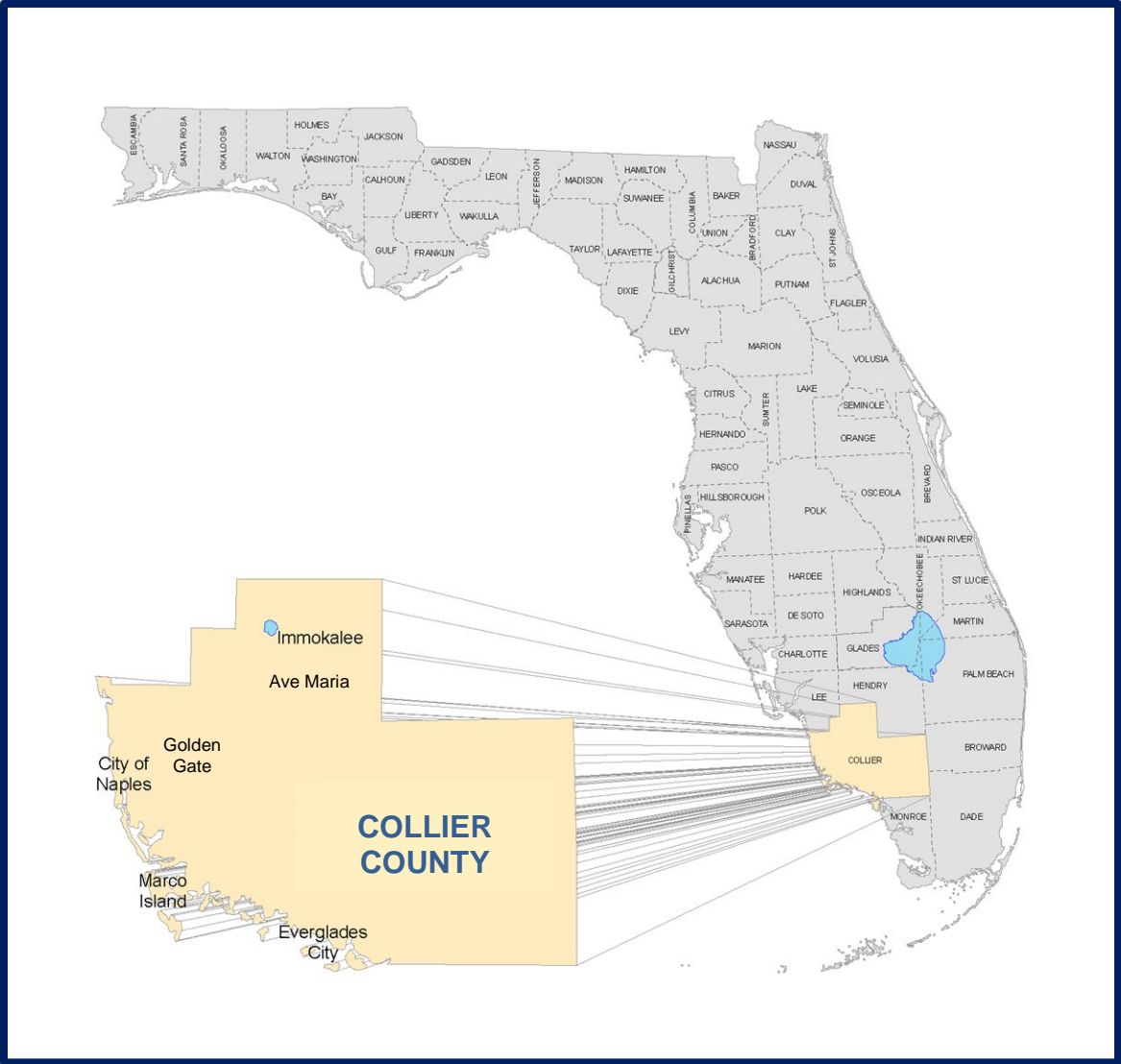
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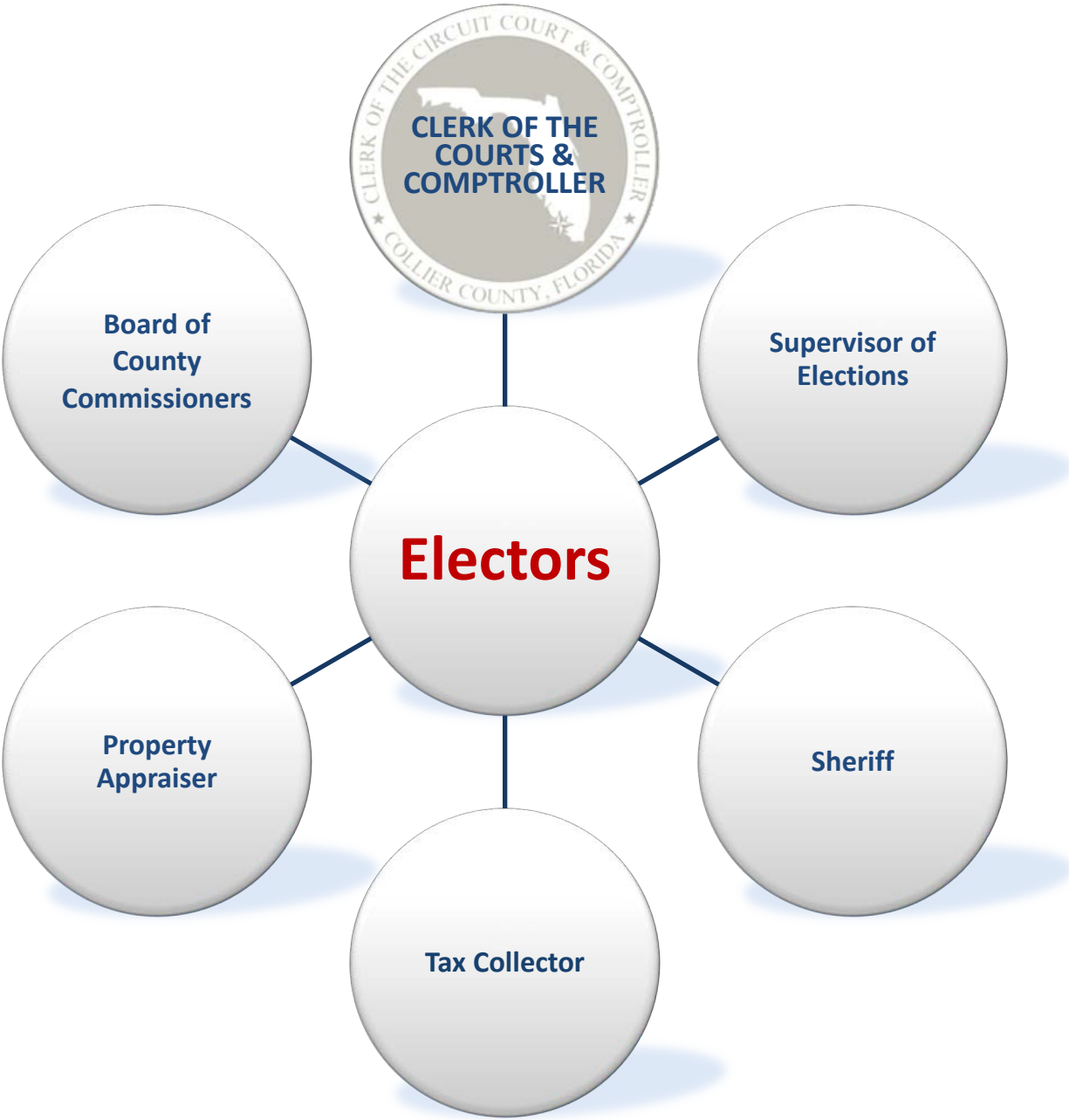
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INTRODUCTION TO COLLIER COUNTY

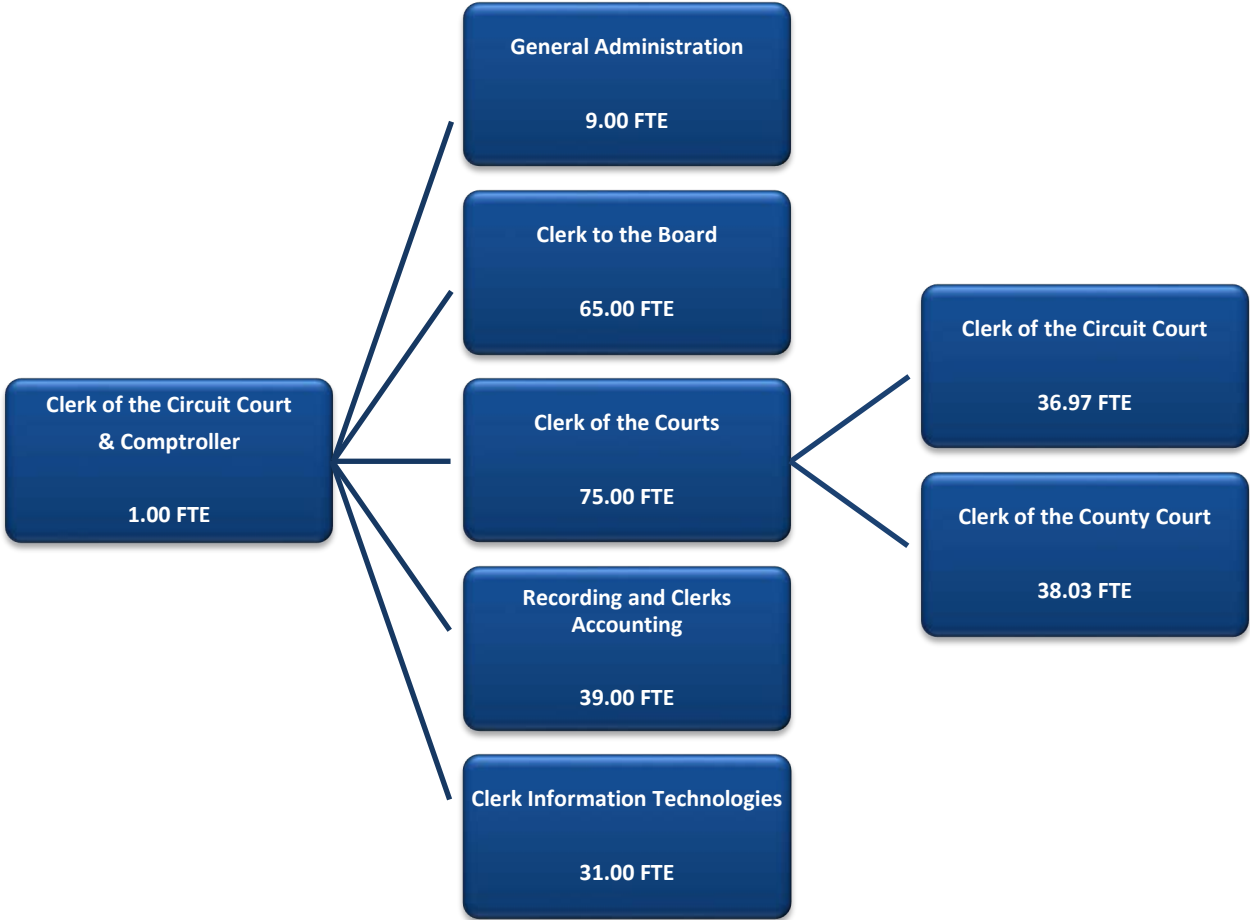


COUNTY ORGANIZATIONAL CHART – ELECTED OFFICIALS



**A detailed chart for the Clerk’s agency follows on the next page.*

**CLERK OF THE CIRCUIT COURT & COMPTROLLER
BUDGET ORGANIZATIONAL CHART**



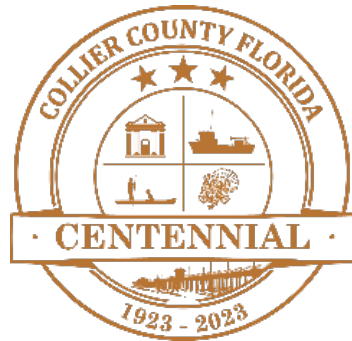
HISTORY AND COMMUNITY

The Clerk of the Circuit Court and Comptroller 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 is one of five Constitutional Officers elected county-wide (Clerk of Courts & Comptroller, Property Appraiser, Sheriff, Supervisor of Elections, and Tax Collector).

The Clerk’s role is defined by the Florida Constitution of 1838 and *Florida Statutes* to ensure that a critical system of “checks and balances” exists to ensure the lawful expenditure of taxpayer dollars and to protect and serve the citizens of Collier County. Amendment 10 to the State Constitution passed in 2019, further establishing the independence of constitutional officers and strengthening the position that these offices report to the citizens.

History – 100 Years and Beyond

Year 2023 marked the 100th anniversary of the Florida Legislature establishing Collier County as the 62nd county in the State. The county was created in 1923 from 2,025 square miles of southwest Florida land previously owned by Barron Gift Collier, after whom the county is named. Collier is the largest county in the state.



Barron Collier recognized the need for 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.

In 1962, the Collier County seat was moved from Everglades City to East Naples it remains today to where the Clerk’s main office is located. Over the course of 100 years, Collier County has only elected 10 Clerks of Court and Comptrollers to serve an ever-increasing population currently estimated at 409,000 full-time residents.

Education



The School District of Collier County operates sixty-four schools, including nine charter schools. The district serves a total student population of 50,000. There are thirty-one elementary schools, ten middle schools, nine high schools, a Pre-K through 12 school (Everglades City School) and nine charter schools. Additionally, Collier County has twelve Alternative School programs. The Lorenzo Walker Technical High School (LWTHS) is a school of choice open to eligible high school students from throughout Collier County interested in getting a jump start on their career while still in high school. Lorenzo Walker Technical College (LWTC) serves adults working toward technical training in a wide variety of fields. The Immokalee Technical College (iTECH) serves hundreds of adult students each semester. The school system employs over 3,165 teachers, 45.5% with advanced degrees. In Collier County, over 62% of the public-school population is categorized

“economically needy.” More than 54% of public-school students live in non-English speaking homes. Collier County is also served by numerous private schools including the Community School, Seacrest Country Day School, First Baptist Academy and other faith-based institutions.

There are several colleges located in Collier County: Ave Maria University, Florida Southwestern State College and Keiser University. Ave Maria University is a private catholic university that offers both undergraduate and graduate programs including a law school. Florida Southwestern State College, with campuses in Naples, Punta Gorda and Ft. Myers, offers both two-year and four-year degree programs. Keiser University’s Naples campus offers both undergraduate and graduate degrees with the facility housing classrooms, a clinical simulation lab, auditorium, and library. The Clerk’s office has partnered with Ave Maria including its law school to provide internship to students.



There are additional universities serving the region. Florida Gulf Coast University belongs to the State University System of Florida and offers over 96 undergraduate and graduate programs. Barry University offers programs on Florida’s West Coast in cooperation with an educational partnership at Florida Southwestern State College. University of Florida operates



Extension Services, a land-grant with research-based information through an office on Immokalee Road.

Recreation

Collier County strives to be a sports and tourism destination. Our Parks and Recreation Department includes twelve community parks, seven regional parks, eleven beach access parks and ten boat launch/marinas. Six of these parks are aquatic parks, including Big Corkscrew Island Regional Park with a large water park, fitness center, community center, event lawn with stage, four multipurpose athletic fields, two concession pavilions, two



basketball courts, two tennis courts, six pickleball courts, two softball fields, sixteen picnic pavilions, a national fitness campaign court, walking paths, and a state-of-the-art playground all providing a wide variety of recreational opportunities. Fleischmann Park in Naples received a complete remodel. The new playground is focused on accessibility for those with physical disabilities and conditions such as autism. The new playground equipment provides sensory-rich movement that can produce a calming effect for children with certain needs.

A variety of national and international competitions are scheduled in Collier County each year. These events include the US Open Pickleball Championships and the Pro Watercross World Championships. The FBU National Championship tournament celebrates and promotes youth football with all-star athletes from across the United States. The annual FBU National Championship crowns a national champion from brackets in 6th, 7th, and 8th grades. The

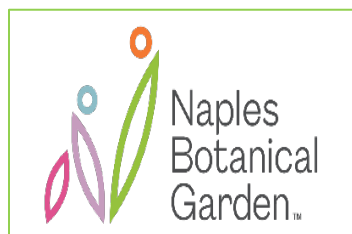
Freshman All-American Bowl was held in Naples, Florida in December and featured the top 70 freshmen U.S. high school football players from all over the country.

Established in 1978, the Collier County Museums offer a rich sampling of the people, places and events that make this area with over 100 years of history and heritage well worth exploring. We offer five separate and unique museum facilities, providing a different glimpse into our past, each offering free admission.



Big Cypress National Preserve and Everglades National Park are both part of the Florida Everglades and located in Collier County. 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.

Naples Zoo at Caribbean Gardens is a county owned facility operated by a nonprofit organization cooperating in conservation programs both in and outside the wild for endangered species. The Glass Animal Hospital and Smith Animal Commissary fully address the Zoo's veterinary needs and provides space to care for injured or abandoned Florida panthers.



The Naples Botanical Garden is an independent nonprofit organization and a world class sub-tropical garden paradise encompassing 170 acres featuring plants from around the world. The Naples Botanical Garden is the second largest garden in the state of Florida. Located in one of the County's two community re-development areas, the Garden brings tourism to the area.

Collier County has over 90 public, private and resort golf courses and hosts three professional golf tournaments – The Franklin Templeton Shootout, The Chubb Classic and the CME Group Tour Championship. Since 2000, Tiburon Golf Club (located in Naples, FL) has hosted The Franklin Templeton Shootout – a PGA TOUR sanctioned event. Since 1988, The Chubb Classic has been played on golf courses throughout Collier County. The CME Group Tour Championship is an LPGA sanctioned season ending event held each year at the Tiburon Golf Club since 2011, most recently held from November 16th-19, 2023.



Healthcare

The healthcare industry is the 2nd largest industry in Collier County, employing more than 13,000 people. NCH Healthcare System, a member of the Mayo Clinic Care Network, has multiple locations in Collier County.





Physicians Regional Healthcare System has two hospitals located in the east and north of Collier County and was recognized for commitment to providing excellent heart care with the renewal of their ACC Chest Pain Center Accreditation.

Utilities

The area’s electric utility service is provided by Florida Power & Light and Lee County Electric Cooperative. Telephone and cable services are provided by numerous carriers. Water and sewer services are provided by Collier County, the City of Naples, the City of Marco Island, and Immokalee. Waste Management, Inc. of Florida and the City of Naples Solid Waste Division are the primary providers for waste removal services.

Public Safety



The County is served by the Collier County Sheriff’s Office, the Florida Highway Patrol, and the Seminole Police Department. The Sheriff operates the County Jail. There are two municipal law enforcement agencies, one on Marco Island and one in the City of Naples. Citations and other court activities flow to the Clerk’s Office primarily from the actions of these agencies. Population increased again in 2023, while the crime rate per every 100,000 citizens continues to be the lowest of any metropolitan area in Florida.

Hurricanes and Red Tide

Collier County, as well as Florida, relies a great deal on tourism. While the Atlantic Ocean side of Florida observed 20 named storms, Florida’s gulf coast took a direct hit from hurricane Idalia in Taylor and Dixie Counties. Even though Collier County did not have a hurricane directly impact this area in 2023. We continue to show our resilience by rebuilding, coming back improved and stronger than before Hurricane Ian in 2022. Ian caused catastrophic damage to the Naples Pier. The plans for the new pier have been approved by City Council. Construction is due to begin in 2024.

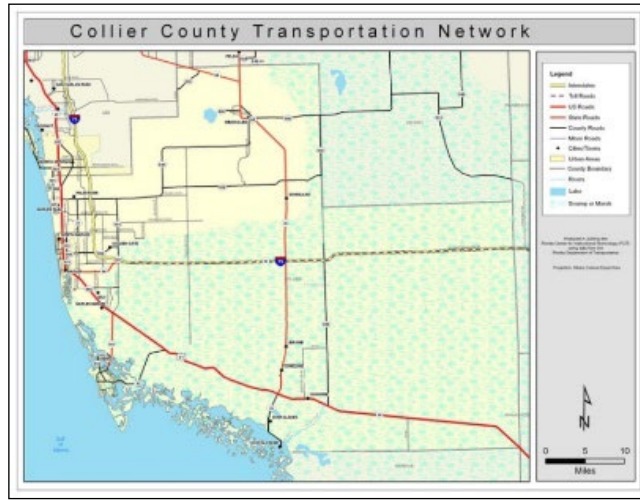
In addition to catastrophic weather events like hurricanes, most of Florida’s east and west coasts continue to experience red tide. Red tide is a common name for a phenomenon known as an algae bloom that takes on a red or brown color. Blooms can be large enough to be seen from space and can kill marine wildlife and negatively affect humans. Red tide at medium and high concentrations can cause respiratory irritation, fish kills and water discoloration initiating temporary beach and, in some instances, business closures which can have a lasting impact on the economy. Collier County has been able to mitigate some of these impacts through Sports Tourism events to diversify reliance on beaches as the only tourist attractions.



TRANSPORTATION AND DEMOGRAPHICS

Highways

The primary north-south highway is Interstate 75, which stretches from the Lee County line on the north side to Miami-Dade County in the east. Transportation and road expansion are primary concerns of the citizens. The continued expansion and upgrades to Interstate 75 has enhanced north-south access and opened both tourism and workforce markets to Collier County. Interconnecting roadways within Collier County continue to grow as the community grows.



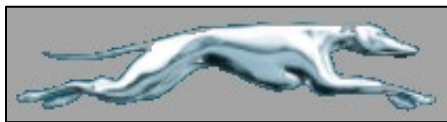
Airports

Southwest Florida International Airport, located in South Ft. Myers, handles much of the commercial air traffic for the region. The airport finished 2022 with 10,343,802 passengers, which eclipsed the previous record set in 2021.



The County is home to four airports. Collier County operates three of those airports. The Marco Island Executive Airport provides "red carpet service" for tourists, clients and residents flying into and out of Southwest Florida. The Immokalee Regional Airport is located within 10 miles of Ave Maria University and is home to the Florida Tradeport, a growing 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. The fourth airport is operated by the City of Naples and provides private flight services and commercial connecting flights.

Bus Service



Greyhound Bus Lines still provide drop off and pick up in Naples for daily nationwide transportation service but have closed their local terminal.



Collier Area Transit (CAT), operated by Collier County, celebrated their 22nd anniversary providing local bus services to the citizens and visitors of Collier County.

Demographics

Collier County has experienced tremendous growth in population over the past four decades. The permanent population increased from approximately 38,958 residents in 1970 to 392,021 in 2023. Since 2010, the county's population has increased by 21.93%. The county's population is expected to grow to over 501,000 by the year 2035 or sooner with a substantial influx of migration from the northern US states.

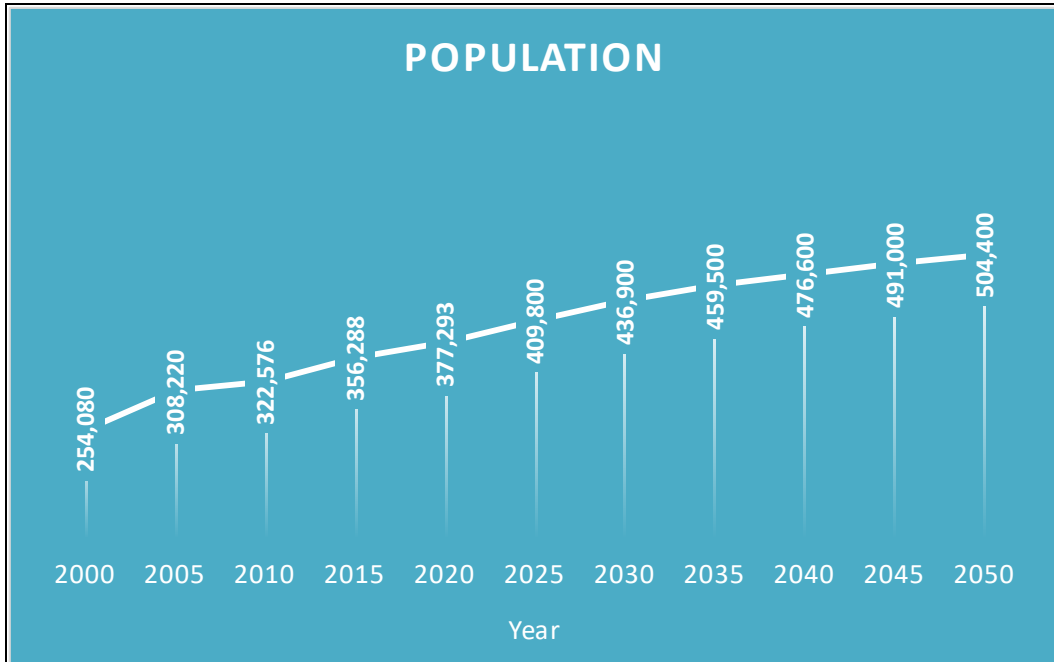
Collier County continues to be a favorite tourist destination during the winter months between November and April. However, 2023 saw a 20.4% decline in the number of visitors. Two of Collier's major beach hotels were still closed 6 months after Hurricane Ian made landfall in Southwest Florida on September 28th, 2022. As Collier County continues to rebuild, we expect an increase in tourism in 2024.

Collier County's median age is 51.5 years compared to the United States median age of 38.8 years. Collier County's population is projected to continue getting younger. While Collier County remains a popular retirement community, 66% of its population is younger than age 65. In the next couple of years, 69% of the population is projected to be younger than 65. The U.S. Census Bureau reported Collier County's population by race in July 2022 as follows: 61.8% White Non-Hispanic; 28.0% Hispanic or Latino origin; 7.2% African American; and 1.7% Asian and 1.3% other races.

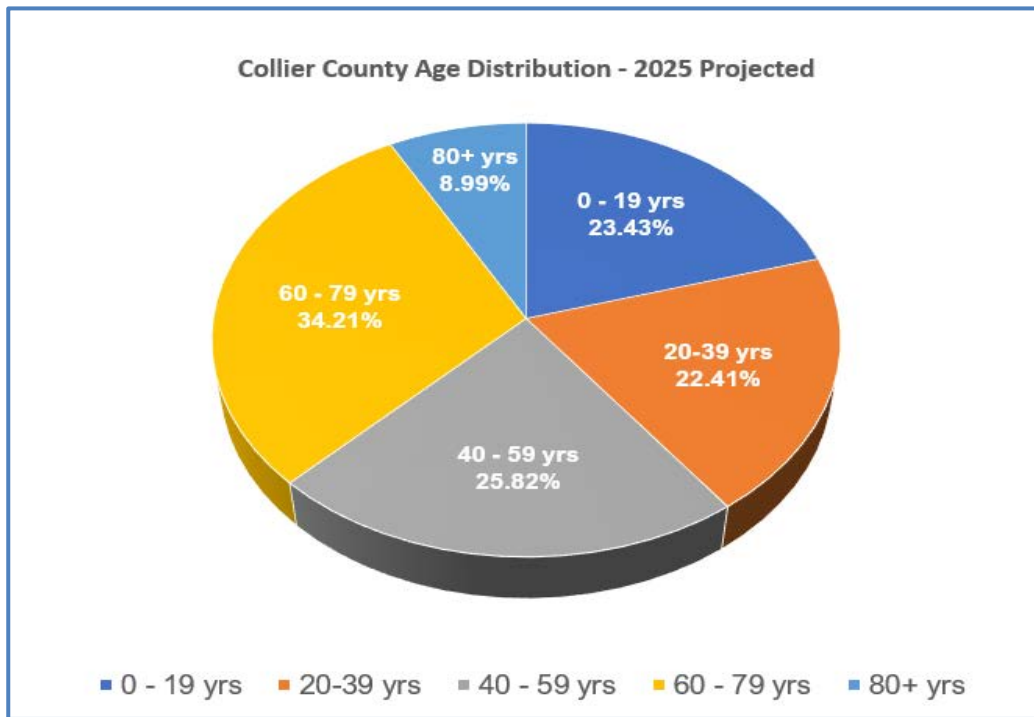
The latest U.S. Census Bureau estimates the median household income in Collier County is \$74,580. The state of Florida median household income is \$63,062. According to the Bureau of Labor Statistics, the unemployment rate in Collier County for 2023 was 3.1%. The State average was 2.8% compared to the national average which was 3.9% for this same date.

The real estate market nationwide is seeing unprecedented surges with the southwest Florida region being one of the hottest markets in the nation. Collier, Lee, and Charlotte Counties (the southwest Florida market) are being affected by a strong buyer demand. High competition from purchasers and the inability to provide rapid new inventory has driven the cost of real estate and rental properties upward. Home prices in Collier County increased by 44.7% in 2023 compared to 2022. Rental prices have increased significantly in the last year as well. The median home cost has risen to over \$697,000. Home appreciation has increased over 5% in the last 10 years. The rental prices can range from \$2,000 per month for a 1-bedroom apartment up to \$6,000 per month for a 4-bedroom house. In the most expensive neighborhoods, rental prices can go as high as \$20,000 per month. The Clerk's service population is distributed over 2,206 square miles and includes 9 remote locations to serve the public.

POPULATION GROWTH AND PROJECTIONS 2000 – 2050



Sources: Past: Neilsberg Projections: University of Florida, Bureau of Economic and Business Research



Source: University of Florida, Bureau of Economic and Business Research projected on the calendar year 2025.

STATISTICAL COMPARISON

This is a statistical comparison of Collier County to other Florida Counties. The Board of County Commissioners requires this annual comparison for the counties they have selected.

CLERK OF THE CIRCUIT COURT	Collier	Charlotte	Lee	Manatee	Martin	Sarasota
Clerk of the Circuit Court Budget SFY 2022-23	\$ 6,549,607	\$ 3,607,349	\$ 11,903,367	\$ 6,050,341	\$ 3,572,365	\$ 8,275,601
- Non-Court Board Funded Operations FY 2022-23 ⁴	\$ 16,364,700	\$ 6,462,196	\$ 13,540,576	\$ 9,581,708	\$ 2,272,040	\$ 11,679,447
Total combined	\$ 22,914,307	\$ 10,069,545	\$ 25,443,943	\$ 15,632,049	\$ 5,844,405	\$ 19,955,048
Clerk of the Circuit Court Positions CFY 2022-23	97.28	54.46	176.00	93.79	51.13	116.70
Clerk Non-Court Positions	118.72	55.00	159.00	92.00	19.00	78.10
Total Employees	216.00	109.46	335.00	185.79	70.13	194.80
Actual Cases for SFY 2022-23	66,758	35,481	124,842	63,679	31,545	91,550
Demographics ⁵						
Population, 2022 (Estimate)	397,994	202,661	822,453	429,125	162,006	462,286
White Non Hispanic	61.8%	82.8%	64.2%	70.0%	77.1%	81.8%
African American	7.2%	6.0%	9.2%	9.1%	5.6%	4.7%
Asian	1.7%	1.5%	1.8%	2.5%	1.6%	2.1%
Other	0.3%	2.3%	4.0%	1.1%	1.0%	1.1%
Hispanic or Latino Origin	29.0%	8.4%	24.3%	17.3%	14.7%	10.3%
Population Over the Age of 65 ⁵	33.6%	40.6%	29.3%	28.9%	32.7%	37.7%
Population, % change (July 1, 2022) ⁵	5.9%	8.5%	8.1%	7.4%	2.3%	6.5%
Per Capita Personal Income, 2022 ⁵	\$ 56,666	\$ 38,466	\$ 41,332	\$ 41,760	\$ 50,748	\$ 53,149
Median Household Income, 2022 (2018-2022) ⁵	\$ 82,011	\$ 62,164	\$ 69,368	\$ 71,385	\$ 77,894	\$ 77,213
Crime Data (Reported Offenses) 2021 ³	4,682	1,943	10,250	8,064	1,819	7,247
% change (2020 - 2021)	-10.0%	-21.7%	0.3%	-4.3%	-14.7%	-4.9%
Labor Force December 2023 ⁷	193,153	79,283	389,359	194,145	78,747	203,104
Unemployment, December 2023 ⁷	2.8%	3.3%	3.0%	3.1%	2.9%	3.0%
Median Home Value, 2018-2022 ⁵	\$ 443,700	\$ 265,800	\$ 290,900	\$ 323,900	\$ 359,200	\$ 338,500
Total County Square Miles (Land Area, 2020) ⁵	1,996.95	681.12	781.01	742.76	543.82	556.00

¹SFY 2022 - 23 Clerk Budget, FTEs, & Case information obtained from the Florida Clerks of Court Operations Corporation (FLCCOC)

²American Fact Finder (<https://data.census.gov/cedsci/>) [*2020 data not available due to COVID]

³Florida Uniform Crime Report - 2021 Annual Statewide County Report (January - December)

⁴County Clerk of Courts Websites

⁵<https://www.census.gov/quickfacts/fact/table/US/PST045221>

⁶<http://www.floridajobs.org/workforce-statistics/workforce-statistics-data-releases/monthly-data-releases>

⁷<http://www.floridajobs.org/workforce-statistics/data-center/statistical-programs/local-area-unemployment-statistics>

Collier County is the largest county in land area in Florida with the 3rd highest cost of living in the State. The county has the highest housing costs of the comparison counties and is mid-range of comparative counties in costs of Clerk's services.

CITIES AND COMMUNITIES

Naples

Arriving in the late 1860's, Roger Gordon and Joe Wiggins were the first settlers in Naples. 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-foot pier that extended into the Gulf of Mexico. The pier allowed large ships to dock, thereby supporting the commerce trade between Naples, Cuba, and other ports along the Gulf of Mexico.



The city experienced its first significant growth with the 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 with an estimated full-time population of 19,969; however, from November to April the population swells to over 30,000, as part-time residents migrate from the northern states to sunny southwest Florida. The U.S. Census Bureau estimated Naples' 2023 population by race was 89.7% White Non-Hispanic, 5.2% African American, 4.5% Hispanic or Latino, and .60% other races. The U.S. Census Bureau also estimated Naples' median age in 2023 to be 66.3 years. Based on the census, Naples and the surrounding area have one of the highest per capita incomes in the state. The city of Naples' median household income is estimated to be \$248,988 compared to the state average of \$63,062.



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 voters 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. The U.S.

Census Bureau estimated Marco Island's permanent population to be 16,307 in 2023 with a peak winter seasonal growth to 35,000. Population by race was estimated to be 90.1% White Non-Hispanic, 0.4% African American, 8.3% Hispanic or Latino, and 1.2% other races. The median age was estimated to be 66.9 years and the median household income is \$148,234.

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 lifeline 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 the 10,000 Islands and Everglades National Park.



The U.S. Census Bureau estimated the population to be 385 in 2023. The racial makeup of the city is 96.5% White non-Hispanic and 0.8% Hispanic or Latino and 2.7% Other races. The median age is 61.4 years. The average household income for the city is \$88,984.

The Clerk of Courts shares operations of an Everglades City office with the County Tax Collector to serve the people of Everglades City.

Immokalee

Originally occupied by the Calusa Indians and centuries later by the Seminoles, the settlement was known as Gopher Ridge by the Seminole and Miccosukee Indians. Immokalee means "My Home" in the Seminole language. The federally recognized Seminole Tribe of Florida has one of its six reservations in Immokalee.

European-American hunters, trappers, Indian traders, cowmen, and missionaries moved in before the development of permanent villages. The first permanent settlement was founded in 1872. In 1921, the Atlantic Coast Line Railroad was extended south to Immokalee. When the swamps were drained in the region, agriculture became the dominant industry. Immokalee is now the center of the region's agriculture industry and home to many immigrants and migrant families who work the fields which produce a large amount of the United States' fresh produce. Crops include melons, cucumbers, bell peppers, citrus and about 90% of the nation's tomatoes that are harvested during the winter months.



In 2016, the US Department of Agriculture announced that a Promise Zone had been approved for Southwest Florida, including Immokalee. The designation commits the federal

government to partner with local leaders addressing multiple community revitalization challenges and demonstrate a commitment to improving communities. With the Promise Zone designation, the federal government partners with, and invests in, Immokalee to create jobs, leverage private investment, increase economic activity, expand educational opportunities, and improve public safety.

The Immokalee Regional Airport is in a Florida Rural Enterprise Zone. The Florida Rural Enterprise Zone Program supports economic revitalization in high unemployment or, otherwise, economically disadvantaged areas within the state by offering tax incentives to businesses located within the Enterprise Zone. Additionally, a sixty-acre zone in and around the Immokalee Regional Airport has been designated a Foreign Trade Zone (FTZ). Foreign Trade Zones were created by Congress in the Foreign Trade Zones Act of 1934. A Foreign Trade Zone designation offers companies located in the FTZ the convenience of deferring any duties or taxes due until the business transports the goods or merchandise outside of the FTZ.

Though an unincorporated area of Collier County, Immokalee is a designated area for the US Census Bureau. In 2023, the estimated population was 27,669. The racial makeup of the area is 21.1% African American, 49.6% White, 1.0% Native American, two or more races 24.7%, and 3.3% other races. The median age is 29 years. The median household income for the area is \$57,397.

The Clerk’s office maintains satellite operations in Immokalee to provide access to court services. The satellite office is over 40 miles from the Clerk’s main office and located in the Immokalee Government Center.

Ave Maria



Ave Maria, Florida is an unincorporated community that was founded in 2005 by Ave Maria Development Company, a partnership consisting of the Barron Collier Companies and

the Ave Maria Foundation led by Roman Catholic philanthropist Tom Monaghan, founder of Domino's Pizza and the leader of Ave Maria University at the time. Monaghan served as chancellor of Ave Maria University until February 2011. The development of the town was made possible when the Florida legislature created the Ave Maria Stewardship Community District, a limited local government whose purpose is to provide community infrastructure, including community development systems, facilities, services, projects, and improvements. It is one of the top-selling master planned communities in the United States.

In June of 2015, the Collier County Board of County Commissioners established the Ave Maria Innovation Zone. The purpose of the Innovation Zone is to attract and retain qualified targeted industry business as defined by statute. Funds are generated by a tax increment and may be used to build infrastructure or offset the cost of County fees such as permit or impact fees.

Though an unincorporated area of Collier County, in 2023 the Ave Maria estimated population is 18,000. The median age of a resident of Ave Maria is 30.3 years. The median household income for the area is \$55,095.

Golden Gate

Golden Gate is a community and census-designated place in Collier County, Florida, United States. Golden Gate's boundaries coincide with a 2 by 2 miles square of significantly higher density development than surrounding areas. The population in 2023 of Golden Gate is estimated to be 29,271. The median age is 35.6 years. The racial makeup of the area is 60.2% White, 12.2% Black, two or more races 19.0%, 0.2% Asian and 8.4% other races. The median household income is \$73,345.



With a majority of Collier County unincorporated, these areas are served by the county-wide government and contain the current county seat in the unincorporated areas bordering the City of Naples. The Clerk of Courts is elected county-wide and services all 2,025 square miles including the County's entire population.

In November of 2018, the Collier County Board of County Commissioners (Board) established the Golden Gate City Economic Development Zone. The purpose of the Economic Development Zone is to attract and retain qualified targeted industry business as defined by statute, or the Board. Funds are generated by a tax increment and may be used to build infrastructure or to offset the cost of County fees such as permit fees or impact fees. In addition, funds may be used in any manner that the Board determines would foster economic development.

South of Golden Gate, the Collier County Board of County Commissioners established the Interchange Activity Center No. 9 Innovation Zone. The purpose of the Innovation Zone is to attract and retain qualified targeted industry business as defined by statute, or the Board. Funds are generated by a tax increment and may be used to build infrastructure or to offset the cost of County fees such as permit fees or impact fees. Recently, Activity Center No. 9 which includes the City Gate Commerce Park, has seen increased development activity. This includes the acquisition and redevelopment of the former Golden Gate Golf Course, a one million square-foot Uline Corporation distribution center and the addition of a last-mile Amazon Fulfillment center. The addition of a Great Wolf Resort in the area will add a substantial number of jobs and new revenues to the County while diversifying our tourism offerings.

FUTURE GROWTH

New Villages

The Board of County Commissioners (BCC) has approved five villages for the eastern part of Collier County (Longwater, Hyde Park, Brightshore, Bellmar and Rivergrass). These villages will encompass single family homes, multi-family homes, commercial use property, governmental use property, senior living facilities and a golf course. These and other communities create a projected buildout of over 800,000 by 2035.

Great Wolf Lodge

Collier County is poised to celebrate the grand opening of Great Wolf Lodge resort in October 2024. This family-friendly facility is being developed on 20 acres east of Collier Blvd., Highway 951, and north of Interstate 75, near the Golden Gate Community. Great Wolf Lodge was subsidized with \$15 million of incentives and is expected to contribute \$5 billion in net spending to the county in the next 30 years. This family-friendly facility will include 500 guest suites, a sprawling 100,000 square-foot indoor water park, restaurants, arcades, daily activities, and relaxing spas.



Golden Gate Golf Course Redevelopment

In 2019, the BCC authorized the purchase of 165 acres of land previously occupied by the Golden Gate Country Club on the southwest corner of Golden Gate Parkway and Collier Boulevard. The land has been designated for redevelopment including public space, affordable housing for essential service personnel and senior citizens, government offices/services, a veterans' nursing home, and commercial uses, all comprising a walkable community with pedestrian pathways connecting all facilities.



The Villages of Longwater and Bellmar

The Villages project is the proposed future development of Longwater and Bellmar communities located along Oil Well Road. The communities are planned and permitted by Collier Enterprises. The two planned communities will include up to 5,350 new homes, shopping centers, dining options, entertainment, and recreational activities in east Collier County. Several miles of walkable paths and trails will be located throughout the communities to drive outdoor activities. An estimated 6,000 jobs will be created which would contribute millions to Impact Fees plus the added tax base helping to drive the local economy.

ECONOMIC CONDITIONS

The major industries within Collier County are trade, transportation and utilities, educational and healthcare services, leisure and hospitality, construction, professional and business services, natural resources and mining, financial services, government, manufacturing, information and technology, communications, and other unclassified industries. All industrial sectors have achieved substantial growth since the early 1970's. The Milken Institute annually does a study that ranks the largest 200 U.S. metropolitan areas in the nation based on economic performance and ability to create, as well as keep, the greatest number of jobs.

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 coupled with seasonality in the agriculture industry. The average number of people employed in 2023 was 169,368. The following table identifies the top employers in Collier County in 2022.

Top Employers

<u>Company</u>	<u>Employees</u>
Collier County Public Schools*	5,704
NCH Healthcare System	4,113
Arthrex, Inc.	3,605
Publix Supermarkets	3,100
Collier County Government (excl Sheriff)	2,545
Collier County Sheriff's Office	1,446
Ritz Carlton Hotel	1,100
JW Marriott – Marco Island	1,089
Seminole Casino – Immokalee	900
City of Naples	510

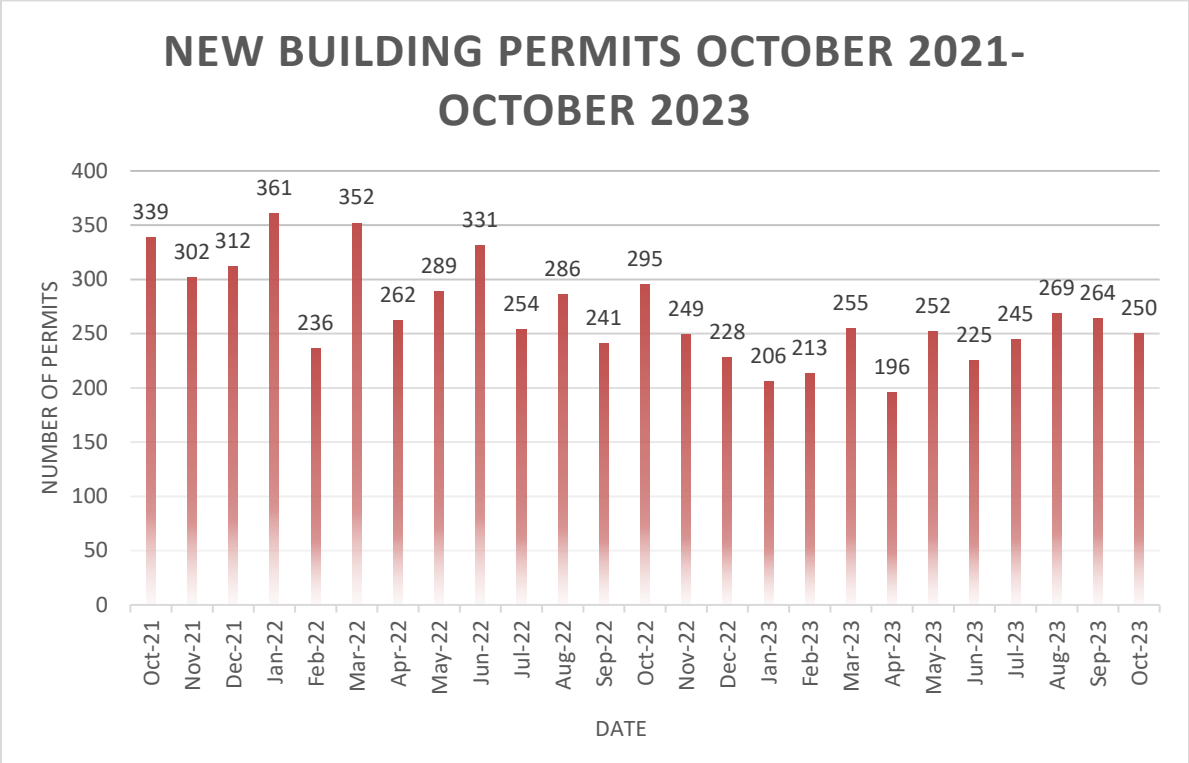
Source: www.eflorida.com * From the Collier County Office of Management and Budget.

In October 2023, the trade, transportation, and utilities industries employed an average of 30,700 people. The consumer trade industry provides 18.1% of wage and salary jobs in the County.

According to the US Department of Labor Statistics, the education & health sector employs 26,300 people or 15.5% of the wage and salary work force. These jobs have traditionally been some of the fastest growing occupations in Collier County.

The leisure and hospitality sector employed 27,900 people in 2023 which represents 16.5% of all private industry jobs in Collier County.

Construction companies located in Collier County provided just over 20,200 jobs. As of October 2023, there were 2,375 new construction building permits. The following graph shows the total number of new construction building permits issued monthly from October 2021 through October 2023.



Source: Economic Development Council of Collier County

Professional and business services accounted for 20,500 jobs in 2023 representing 12.1% of the total workforce. These positions include professional, scientific and technical services, management, administration and support, and remedial services.

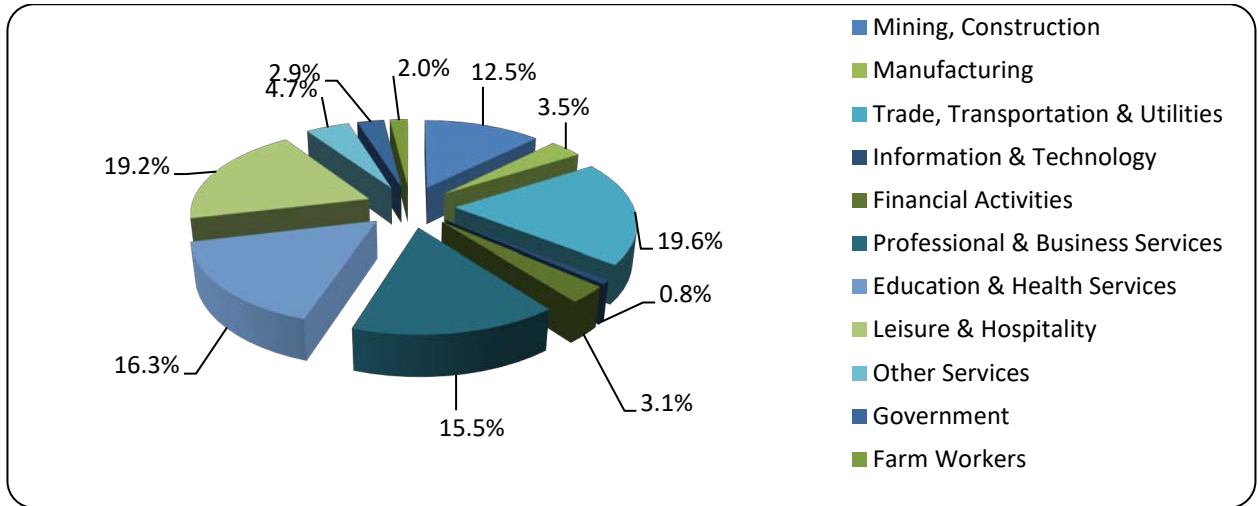
Collier County is one of the highest producing agricultural counties in the United States. Farming accounted for 1.6% of the total workforce during 2022 with a total of 2,768 employees. Farming activities are located 40 miles inland and surround the community of Immokalee. Major crops include tomatoes, bell peppers, cucumbers, melons, and citrus. Beef cattle are also a significant farming commodity.

Financial services account for 6.0% of the wage and salary work force in Collier County. During 2023, financial services and real estate provided 10,100 jobs.

Government is the other major employer in the area and represents 8.4% of total jobs. The Collier County School Board, local municipal governments, the Board of County Commissioners, and its Constitutional Officers employ these positions. The number of people employed by this segment represents approximately 4,118 jobs.

The remaining workforce consists of industries including manufacturing, information technology, communications, and other unclassified positions. The following pie chart provides a summary of employment by industry in Collier County.

Employment in Collier County, Florida October 2023



Source: www.Floridajobs.org

Unemployment in Collier County remained steady in 2022 at 2.7% after spiking to a high of 12.3% in 2020 due to the COVID-19 pandemic. In December 2021, the rate dropped to 2.7% where it remained throughout 2022. The economy of Naples and the surrounding county has historically been based on tourism, real estate development and agriculture. We have many companies starting their businesses here with the aid of local, state and federally fund assistance programs. Many non-profit organizations base their operations in Collier County to avail themselves of the philanthropic population within the County.

The growth in previous years was higher than anticipated, in part due to increased relocation of citizens from northern states. We do not reasonably expect this growth to continue. Ad Valorem taxable values increased in 2023 by 16.85% and are expected to increase again in 2024. The real estate market continues to grow as new commercial and residential development opportunities appear. Many individuals retire to Collier County and purchase primary and/or secondary homes.

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 implemented additional local caps and limits on revenues. To meet the growing demands on the court systems and the effect of the economic downturn, conservative budgeting of revenues and cost reductions were implemented in the budget of the Clerk’s operations.

The Florida Legislature is currently working with the Florida Court Clerks & Comptrollers (FCCC) and the Florida Clerk of Courts Operation Corporation (FLCCOC) to provide a revenue funding model for the court system to alleviate the continued budget deficit funding.

In FY 2024, we have a decrease in our overall budget of 2.86% from FY 2023. This decrease is mainly due to adjustment in Recording revenues declining after the initial spike post COVID 19 pandemic. The revenues are now more in line with pre pandemic numbers. The personnel expenditures increased due to a cost of living and pay plan adjustment in FY 2023.

YEAR TO YEAR COMPARISON OF BUDGETS AND ACTUALS

Year to Year Comparison of Budgets and Actuals - Revenues

	2021 Budget	2021 Actual	2021 Variance	2022 Budget	2022 Actual	2022 Variance
REVENUES BY CATEGORY:						
<i>Charges for Services</i>						
Fund 0011 (011) General Fund	\$ 4,941,700	\$ 5,339,145	\$ 397,445	\$ 4,495,300	\$ 4,633,641	\$ 138,341
Fund 1091 (013) Court Services Fund	6,134,891	7,208,103	1,073,212	6,563,666	7,529,773	966,107
Fund 1093 (177) Court Technology Trust Fund	830,000	1,417,685	587,685	1,100,000	1,105,827	5,827
Fund 1094 (197) Public Records Modernization	290,000	468,982	178,982	400,000	371,816	(28,184)
<i>Total Charges for Services</i>	12,196,591	14,433,915	2,237,324	12,558,966	13,641,057	1,082,091
<i>Interest Income</i>						
Fund 0011 (011) General Fund	72,000	29,256	(42,744)	100,000	110,472	10,472
Fund 1091 (013) Court Services Fund	32,000	11,409	(20,591)	15,000	27,263	12,263
Fund 1093 (177) Court Technology Trust Fund	25,000	5,938	(19,062)	6,000	30,320	24,320
Fund 1094 (197) Public Records Modernization	32,000	6,399	(25,601)	6,000	25,031	19,031
<i>Total Interest Income</i>	161,000	53,002	(107,998)	127,000	193,086	66,086
<i>5% Statutory Reduction (non-court)</i>						
Fund 0011 (011) General Fund	(169,000)	-	169,000	(215,200)	-	215,200
Fund 1091 (013) Court Services Fund	-	-	-	-	-	-
Fund 1093 (177) Court Technology Trust Fund	(42,800)	-	42,800	(55,300)	-	55,300
Fund 1094 (197) Public Records Modernization	(16,100)	-	16,100	(20,300)	-	20,300
<i>Total 5% Statutory Reduction</i>	(227,900)	-	227,900	(290,800)	-	290,800
<i>Transfers</i>						
Fund 0011 (011) General Fund	8,565,900	8,565,900	-	9,542,900	9,542,900	-
Fund 1091 (013) Court Services Fund	259,005	192,580	(66,425)	359,668	482,520	122,852
Fund 1093 (177) Court Technology Trust Fund	-	-	-	-	-	-
Fund 1094 (197) Public Records Modernization	-	-	-	-	-	-
<i>Total Transfers</i>	8,824,905	8,758,480	(66,425)	9,902,568	10,025,420	122,852
<i>Carryforward (Fund Balance)</i>						
Fund 0011 (011) General Fund	-	-	-	-	-	-
Fund 1091 (013) Court Services Fund	-	-	-	-	-	-
Fund 1093 (177) Court Technology Trust Fund	2,544,708	3,369,955	825,247	3,628,179	4,446,722	818,543
Fund 1094 (197) Public Records Modernization	2,764,507	3,767,066	1,002,559	3,117,205	4,067,584	950,379
<i>Total Carryforward</i>	5,309,215	7,137,021	1,827,806	6,745,384	8,514,306	1,768,922
Total	<u>\$ 26,263,811</u>	<u>\$ 30,382,418</u>	<u>\$ 4,118,607</u>	<u>\$ 29,043,118</u>	<u>\$ 32,373,869</u>	<u>\$ 3,330,751</u>
BUDGET BY FUND:						
Fund 0011 (011) General Fund	\$ 13,410,600	\$ 13,934,301	\$ 523,701	\$ 13,923,000	\$ 14,287,013	\$ 364,013
Fund 1091 (013) Court Services Fund	6,425,896	7,412,092	986,196	6,938,334	8,039,556	1,101,222
Fund 1093 (177) Court Technology Trust Fund	3,356,908	4,793,578	1,436,670	4,678,879	5,582,869	903,990
Fund 1094 (197) Public Records Modernization	3,070,407	4,242,447	1,172,040	3,502,905	4,464,431	961,526
<i>Total Clerk Budget</i>	<u>\$ 26,263,811</u>	<u>\$ 30,382,418</u>	<u>\$ 4,118,607</u>	<u>\$ 29,043,118</u>	<u>\$ 32,373,869</u>	<u>\$ 3,330,751</u>

Year to Year Comparison of Budgets and Actuals - Revenues (Continued)

	2023 <u>Budget</u>	2023 <u>Actual</u>	2023 <u>Variance</u>	2024 <u>Approved</u>
REVENUES BY CATEGORY:				
<i>Charges for Services</i>				
Fund 0011 (011) General Fund	\$ 4,477,500	\$ 3,808,067	\$ (669,433)	\$ 3,576,800
Fund 1091 (013) Court Services Fund	6,674,607	7,832,076	1,157,469	6,890,711
Fund 1093 (177) Court Technology Trust Fund	1,375,000	788,601	(586,399)	950,000
Fund 1094 (197) Public Records Modernization	435,000	272,512	(162,488)	400,000
<i>Total Charges for Services</i>	<u>12,962,107</u>	<u>12,701,256</u>	<u>(260,851)</u>	<u>11,817,511</u>
<i>Interest Income</i>				
Fund 0011 (011) General Fund	31,100	433,994	402,894	79,200
Fund 1091 (013) Court Services Fund	15,000	141,599	126,599	28,000
Fund 1093 (177) Court Technology Trust Fund	9,100	177,300	168,200	65,000
Fund 1094 (197) Public Records Modernization	8,100	126,982	118,882	60,000
<i>Total Interest Income</i>	<u>63,300</u>	<u>879,875</u>	<u>816,575</u>	<u>232,200</u>
<i>5% Statutory Reduction (non-court)</i>				
Fund 0011 (011) General Fund	(223,900)	-	223,900	(178,800)
Fund 1091 (013) Court Services Fund	-	-	-	-
Fund 1093 (177) Court Technology Trust Fund	(69,200)	-	69,200	(50,800)
Fund 1094 (197) Public Records Modernization	(22,200)	-	22,200	(23,000)
<i>Total 5% Statutory Reduction</i>	<u>(315,300)</u>	<u>-</u>	<u>315,300</u>	<u>(252,600)</u>
<i>Transfers</i>				
Fund 0011 (011) General Fund	12,080,000	12,080,000	-	14,681,000
Fund 1091 (013) Court Services Fund	789,685	932,523	142,838	1,569,600
Fund 1093 (177) Court Technology Trust Fund	-	-	-	-
Fund 1094 (197) Public Records Modernization	-	-	-	-
<i>Total Transfers</i>	<u>12,869,685</u>	<u>13,012,523</u>	<u>142,838</u>	<u>16,250,600</u>
<i>Carryforward (Fund Balance)</i>				
Fund 0011 (011) General Fund	-	-	-	-
Fund 1091 (013) Court Services Fund	-	-	-	-
Fund 1093 (177) Court Technology Trust Fund	4,479,483	4,411,004	(68,479)	3,682,583
Fund 1094 (197) Public Records Modernization	3,923,023	2,323,433	(1,599,590)	1,281,223
<i>Total Carryforward</i>	<u>8,402,506</u>	<u>6,734,437</u>	<u>(1,668,069)</u>	<u>4,963,806</u>
Total	<u><u>\$ 33,982,298</u></u>	<u><u>\$ 33,328,091</u></u>	<u><u>\$ (654,207)</u></u>	<u><u>\$ 33,011,517</u></u>
BUDGET BY FUND:				
Fund 0011 (011) General Fund	\$ 16,364,700	\$ 16,322,061	\$ (42,639)	\$ 18,158,200
Fund 1091 (013) Court Services Fund	7,479,292	8,906,198	1,426,906	8,488,311
Fund 1093 (177) Court Technology Trust Fund	5,794,383	5,376,905	(417,478)	4,646,783
Fund 1094 (197) Public Records Modernization	4,343,923	2,722,927	(1,620,996)	1,718,223
<i>Total Clerk Budget</i>	<u><u>\$ 33,982,298</u></u>	<u><u>\$ 33,328,091</u></u>	<u><u>\$ (654,207)</u></u>	<u><u>\$ 33,011,517</u></u>

Year to Year Comparison of Budgets and Actuals - Expenditures

	2021 <u>Budget</u>	2021 <u>Actual</u>	2021 <u>Variance</u>	2022 <u>Budget</u>	2022 <u>Actual</u>	2022 <u>Variance</u>
EXPENDITURES BY CATEGORY:						
<i>Personnel Expenditures</i>						
Fund 0011 (011) General Fund	\$ 9,623,100	\$ 9,596,063	\$ 27,037	\$ 10,696,900	\$ 10,677,617	\$ 19,283
Fund 1091 (013) Court Services Fund	5,760,696	5,589,259	171,437	6,274,748	6,247,633	27,115
Fund 1093 (177) Court Technology Trust Fund	1,577,700	373,871	1,203,829	1,146,400	59,380	1,087,020
Fund 1094 (197) Public Records Modernization	-	-	-	-	-	-
<i>Total Personnel Expenditures</i>	<u>16,961,496</u>	<u>15,559,193</u>	<u>1,402,303</u>	<u>18,118,048</u>	<u>16,984,630</u>	<u>1,133,418</u>
<i>Operating Expenditures</i>						
Fund 0011 (011) General Fund	3,250,700	3,173,731	76,969	3,203,100	3,164,322	38,778
Fund 1091 (013) Court Services Fund	665,200	519,524	145,676	663,586	599,235	64,351
Fund 1093 (177) Court Technology Trust Fund	37,700	-	37,700	94,700	-	94,700
Fund 1094 (197) Public Records Modernization	1,658,800	-	1,658,800	2,425,500	96,329	2,329,171
<i>Total Operating Expenditures</i>	<u>5,612,400</u>	<u>3,693,255</u>	<u>1,919,145</u>	<u>6,386,886</u>	<u>3,859,886</u>	<u>2,527,000</u>
<i>Capital Expenditures</i>						
Fund 0011 (011) General Fund	536,800	534,147	2,653	23,000	22,756	244
Fund 1091 (013) Court Services Fund	-	-	-	-	-	-
Fund 1093 (177) Court Technology Trust Fund	-	-	-	75,000	-	75,000
Fund 1094 (197) Public Records Modernization	634,200	-	634,200	54,300	-	54,300
<i>Total Capital Expenditures</i>	<u>1,171,000</u>	<u>534,147</u>	<u>636,853</u>	<u>152,300</u>	<u>22,756</u>	<u>129,544</u>
Total Expenditures	<u>23,744,896</u>	<u>19,786,595</u>	<u>3,958,301</u>	<u>24,657,234</u>	<u>20,867,272</u>	<u>3,789,962</u>
<i>Reserves/Turnback/Transfers</i>						
Fund 0011 (011) General Fund	-	630,360	(630,360)	-	422,318	(422,318)
Fund 1091 (013) Court Services Fund	-	1,303,309	(1,303,309)	-	1,192,688	(1,192,688)
Fund 1093 (177) Court Technology Trust Fund	1,741,508	-	1,741,508	3,362,779	-	3,362,779
Fund 1094 (197) Public Records Modernization	777,407	-	777,407	1,023,105	-	1,023,105
<i>Total Reserves/Turnback/Transfers</i>	<u>2,518,915</u>	<u>1,933,669</u>	<u>585,246</u>	<u>4,385,884</u>	<u>1,615,006</u>	<u>2,770,878</u>
Total Budget	<u>\$ 26,263,811</u>	<u>\$ 21,720,264</u>	<u>\$ 4,543,547</u>	<u>\$ 29,043,118</u>	<u>\$ 22,482,278</u>	<u>\$ 6,560,840</u>
BUDGET BY FUND:						
Fund 0011 (011) General Fund	\$ 13,410,600	\$ 13,934,301	\$ (523,701)	\$ 13,923,000	\$ 14,287,013	\$ (364,013)
Fund 1091 (013) Court Services Fund	6,425,896	7,412,092	(986,196)	6,938,334	8,039,556	(1,101,222)
Fund 1093 (177) Court Technology Trust Fund	3,356,908	373,871	2,983,037	4,678,879	59,380	4,619,499
Fund 1094 (197) Public Records Modernization	3,070,407	-	3,070,407	3,502,905	96,329	3,406,576
Total Clerk Budget by Fund	<u>\$ 26,263,811</u>	<u>\$ 21,720,264</u>	<u>\$ 4,543,547</u>	<u>\$ 29,043,118</u>	<u>\$ 22,482,278</u>	<u>\$ 6,560,840</u>

Year to Year Comparison of Budgets and Actuals - Expenditures (Continued)

	2023	2023	2023	2024
	Budget	Actual	Variance	Approved
EXPENDITURES BY CATEGORY:				
<i>Personnel Expenditures</i>				
Fund 0011 (011) General Fund	\$ 12,685,600	\$ 12,663,273	\$ 22,327	\$ 13,552,900
Fund 1091 (013) Court Services Fund	7,142,556	7,115,269	27,287	8,151,311
Fund 1093 (177) Court Technology Trust Fund	1,283,000	480,805	802,195	1,392,100
Fund 1094 (197) Public Records Modernization	-	-	-	-
<i>Total Personnel Expenditures</i>	<u>21,111,156</u>	<u>20,259,347</u>	<u>851,809</u>	<u>23,096,311</u>
<i>Operating Expenditures</i>				
Fund 0011 (011) General Fund	3,105,900	2,906,080	199,820	3,233,500
Fund 1091 (013) Court Services Fund	336,736	284,906	51,830	337,000
Fund 1093 (177) Court Technology Trust Fund	647,700	520,814	126,886	1,017,500
Fund 1094 (197) Public Records Modernization	3,716,200	2,143,645	1,572,555	1,152,000
<i>Total Operating Expenditures</i>	<u>7,806,536</u>	<u>5,855,445</u>	<u>1,951,091</u>	<u>5,740,000</u>
<i>Capital Expenditures</i>				
Fund 0011 (011) General Fund	125,700	124,350	1,350	96,800
Fund 1091 (013) Court Services Fund	-	-	-	-
Fund 1093 (177) Court Technology Trust Fund	-	-	-	-
Fund 1094 (197) Public Records Modernization	188,900	-	188,900	533,250
<i>Total Capital Expenditures</i>	<u>314,600</u>	<u>124,350</u>	<u>190,250</u>	<u>630,050</u>
<i>Total Expenditures</i>	<u>29,232,292</u>	<u>26,239,142</u>	<u>2,993,150</u>	<u>29,466,361</u>
<i>Reserves/Turnback/Transfers</i>				
Fund 0011 (011) General Fund	447,500	628,358	(180,858)	1,275,000
Fund 1091 (013) Court Services Fund	-	1,506,023	(1,506,023)	-
Fund 1093 (177) Court Technology Trust Fund	3,863,683	-	3,863,683	2,237,183
Fund 1094 (197) Public Records Modernization	438,823	-	438,823	32,973
<i>Total Reserves/Turnback/Transfers</i>	<u>4,750,006</u>	<u>2,134,381</u>	<u>2,615,625</u>	<u>3,545,156</u>
<i>Total Budget</i>	<u>\$ 33,982,298</u>	<u>\$ 28,373,523</u>	<u>\$ 5,608,775</u>	<u>\$ 33,011,517</u>
BUDGET BY FUND:				
Fund 0011 (011) General Fund	\$ 16,364,700	\$ 16,322,061	\$ 42,639	\$ 18,158,200
Fund 1091 (013) Court Services Fund	7,479,292	8,906,198	(1,426,906)	8,488,311
Fund 1093 (177) Court Technology Trust Fund	5,794,383	1,001,619	4,792,764	4,646,783
Fund 1094 (197) Public Records Modernization	4,343,923	2,143,645	2,200,278	1,718,223
Total Clerk Budget by Fund	<u>\$ 33,982,298</u>	<u>\$ 28,373,523</u>	<u>\$ 5,608,775</u>	<u>\$ 33,011,517</u>

IN SUMMARY

Collier County's economy is less volatile than most counties in Florida and the nation. With its strong economic base, strong infrastructure, proximity to world-class ports and airports, low tax rates and beautiful beaches, the "Paradise Coast" of Naples, Marco Island, and Everglades City provides an exceptional place to live, work, play and visit.

Collier County's future job growth is projected to increase as the state and national economies continue to grow.

The focus on clean, alternative energy, computer software and services, and healthcare should provide a strengthened economic base. Expansion of existing international companies like Arthrex, Inc. help to enhance future outlooks. Collier County realized economic improvement during FY 2023, and we expect that growth to stabilize in FY 2024.

Stabilization of the housing and job markets help in providing revenues to fund the Clerk to Board non-court operational costs. The Clerk's office is currently funded by charges for services and a transfer from the Board in-lieu of fees for the services to the Board.

The Clerk routinely complies with the budget policies adopted by the Board of County Commissioners for the general fund budget. The Clerk's court budget is based upon services required and funding is determined by the Legislature of Florida according to statute. Annual changes in laws will continue to impact budgets, particularly unfunded mandates.

For FY 2024, the budget of the Clerk's court operations decreased 2.86% when compared to the previous year's final budget. The FY 2023 budget was increased during the year and the FY 2024 budget is below the prior year's approved budget. State-wide funding for Clerk's Offices increased slightly with further efforts by the legislature to increase the revenues for the Clerk's court operations. Collier County continues to be a "donor" county to State revenues (we provide more revenue to the State than the cost of our court operations.) Most counties in Florida are "deficit" counties (36 of the 67 counties in the state) meaning that their expenditures exceed their revenues. Donor counties such as Collier provide funding for deficit county offices. This creates a question regarding long term viability of the statewide funding models, standard practices, and efficiencies of operations.

The preceding pages were presented to the reader to provide a year-by-year comparison of budgets and actuals for FY 2021 through FY 2023. With respect to revenues, particularly FY 2021, FY 2022 and FY 2023, Collier revenues from Recording of documents have been in decline in our non-court revenue budget. This is due, in large part, to the slowing of land transactions after the post COVID surge and the increasing interest rates on mortgages.

A grayscale photograph of a pair of scales of justice and a wooden gavel resting on a thick book. The scales are on the left, and the gavel is on the right. A dark blue horizontal bar is superimposed over the center of the image, containing the text 'OFFICE OF THE CLERK OF THE CIRCUIT COURT' in white, uppercase letters.

OFFICE OF THE CLERK OF THE CIRCUIT COURT

DUTIES AND FUNCTIONS OF THE CLERK OF COURTS AND ORGANIZATION STRUCTURE

The Clerk of the Circuit Court and Comptroller 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 State Supreme 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. Amendment 10 to the Florida Constitution was passed in FY 2019. Amendment 10 returns the power to voters to determine who will serve as their Sheriff, Clerk of the Courts and Comptroller, Property Appraiser, Tax Collector, and Supervisor of Elections. This protects Florida citizens and visitors by ensuring constitutional offices report directly to the people they serve.

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 (BCC), which is governed by State statutes. In addition to the members of the Board, there are five separately elected independent constitutional officers: Clerk of Courts and Comptroller, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector.

The Clerk's budget, by state statute, is prepared in two parts: 1) Clerk of Courts and 2) Clerk to the Board and Comptroller. The Board funds a portion, or in certain instances, all 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 through transfer of fees. *Florida Statutes* require the non-court budget excess (if any) to be paid to the Board at the close of the fiscal year. Court services are funded by fees charged in the court system. Any surplus funds from court operations are remitted to the State of Florida. Since Article V's inception, through FY 2023, Collier County has remained a "donor" county, returning funds, in excess of the state revenue limited budget to the State and BCC.

To administer the duties and functions of the office the Clerk has created the following divisions: Finance and Board Minutes and Records, Courts, Information Technologies, Recording and Clerks Accounting, Human Resources, Community Relations and Outreach, and the Office of the Inspector General.

Each division is headed by a director. Clerk staff are grouped into categories based upon common qualifications, experience, and responsibility of the position. Supervisory personnel oversee both quality and quantity of work as well as supervise the individual clerks with respect to office policy and work output. Continuing education for certified and degreed individuals is supported throughout the Clerk's agency.

Strategic Plan

Clerk of the Circuit Court and Comptroller

Collier County, Florida

Fiscal Years 2024 – 2028

Mission Statement

“Protect the public trust and promote accountability and accessibility.”

Focus Area/Goals

I. Human Resources – Employee Retention

- A. Maintain positive clerk relations and maximize clerk retention through effective employee communication, participation, and training programs to reduce turnover.
- B. Evaluate creative initiatives to enhance productivity.
- C. Maintain high levels of customer service through staff cross training.
- D. Enhance clerk recognition/rewards program to increase satisfaction and promote excellence in customer service.

II. Financial Resources – Timely reporting, system integration and pro-active funds management

- A. Meet all requirements for financial reporting.
- B. Continue to qualify for the Government Finance Officers Association (GFOA) Budget and Annual Comprehensive Financial Report (ACFR) recognition.
- C. Streamline year-end closing procedures related to the production of the ACFR through integrated technologies.
- D. Provide prudent cash management while maximizing safe returns on invested monies.
- E. Implement efficiency enhancements to accounts payable, payroll and financial processes.
- F. Multi-year upgrade of SAP financial software.
- G. Evaluate debt for cost reduction possibilities.

III. Physical Resources – Provide safe, secure, professional, and functional space

- A. Implementation of public computer kiosks to minimize space needs while expanding remote processing and services.
- B. Evaluate strategic county-wide locations to enhance customer services.
- C. Pursue court space changes to accommodate court clerk's evidence and technology.
- D. Remodel of Jury and Court spaces for enhanced functionality and capacity.

IV. Technology Resources

- A. Remain proactive and advance in security of systems.
- B. Evaluate enhancements to the integrated financial management software (SAP) currently utilized by the Board of County Commissioners, Clerk of Courts and Supervisor of Elections to ensure optimum efficiency, including enhancing electronic document retrieval, process flow, time and attendance.
- C. Evaluate enhancements to the automated Recording Systems to streamline customer interaction.
- D. Implement annual SAP road-mapping strategy in conjunction with user departments and the Board of County Commissioners.

V. Customer Relations – Provide exceptional outreach services for community education and engagement

- A. Expand the Clerk's community outreach programs with civic and business associations, homeowner and condominium associations and schools in Collier County.
- B. Expand educational services, including live website tours of www.collierclerk.com, electronic newsletters, press releases, announcements and notices of public interest through various email distribution lists and printed materials.
- C. Update the Clerk's information and programs offered via the www.collierclerk.com website. Maintain currency of site information including the Clerk's Outreach Schedule, Photo Gallery, News Room and Clerk's information using audio, video, and text to reach a wide community audience and to accommodate different learning styles.
- D. Expand article outreach in publications.

VI. Other/Operational – Retention of records

- A. Establish efficient and effective preservation of records and utilization of storage space including conversion of historic records to digital images.
- B. Bring all records to current media platforms for accessibility and preservation.

The strategic plan is updated annually in conjunction with the Clerk's budget and provides a five-year guide. The data, goals and projects submitted by each department aids in creating the strategic plan for the Clerk's Office.

ACCOUNTING CONCEPTS

The accounts of the Clerk are organized based on funds. 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 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 Information Technologies. The Clerk uses the Non-Court General Fund (0011) to account for all operating revenues and expenditures. The governmental fund is budgeted on a modified accrual basis. The accrued funds are available (refers to collectible revenues within the current fiscal year or soon thereafter to be used to pay liabilities of the current fiscal year) and measurable (the amount of the transaction accrued that can be reasonably estimated).

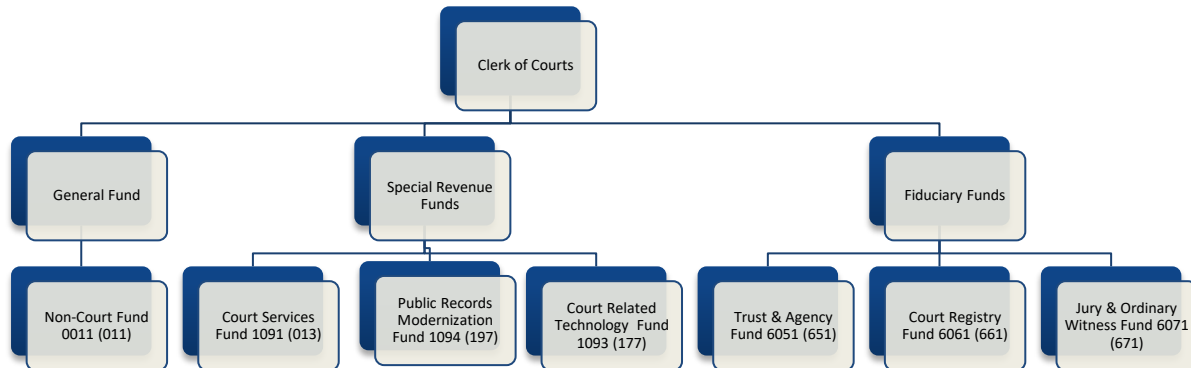
Special Revenue Funds – used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This includes the Court Services Fund (1091), Public Records Modernization Fund (1094) and the Court Technology Trust Fund (1093). The Court Services Fund can only be used for the operations of the courts in Collier County. Modernization and Technology Funds (1094 and 1093, respectively) may only be used for records or technology enhancements with slightly different restrictions for each fund. All 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 are apportioned to the Public Records Modernization Special Revenue Fund (1094) and the Court Information Technology Special Revenue Fund (1093). Revenues in these funds have a limited use, prescribed by *Florida Statutes*. The balances in these funds are both restricted to their use and may only be used to pay certain expenditures, per *Florida Statutes*.

Fiduciary Fund Types:

Trust and Agency Funds – used 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. This fund type consists of the Trust & Agency Fund (6051), Court Registry Fund (6061) and the Jury & Ordinary Witness Fund (6071).

Budgeting for these funds was prepared in accordance with generally accepted accounting principles and follows the State's Uniform Chart of Accounts.

The following chart depicts the relationship between the various funds of the Clerk of Courts. As outlined on the previous page, the General Fund and Special Revenue Funds (including Court Services, Modernization and Technology funds) are presented in the budget book. These funds represent the governmental funds of the Clerk's Office (items that cover day to day operations.) The funds depicted by the dashed line are Agency funds (having only assets and liabilities – funds collected and held for other agencies usually remitted monthly or quarterly) are not presented in the budgeted operations for the Clerk of Courts.



Non-Court Fund 0011 (011) includes:

- Allocated Administration, Accounting, Inspector General and Records Management
- Finance
- Board Minutes and Records
- Circuit Court Operating Costs*
- County Court Operating Costs*
- Recording
- Allocated Satellite Offices
- Allocated Information Technologies Costs

*Salaries for court personnel are in Fund 1091 pursuant to *Florida Statute* and certain operating costs are required to be paid by the Board.

Court Services Fund 1091 (013) includes:

- Allocated Administration, Accounting, Inspector General and Records Management
- Circuit Court Operations
- County Court Operations
- Allocated Satellite Offices
- Collections

Public Records Modernization Fund 1094 (177) includes:

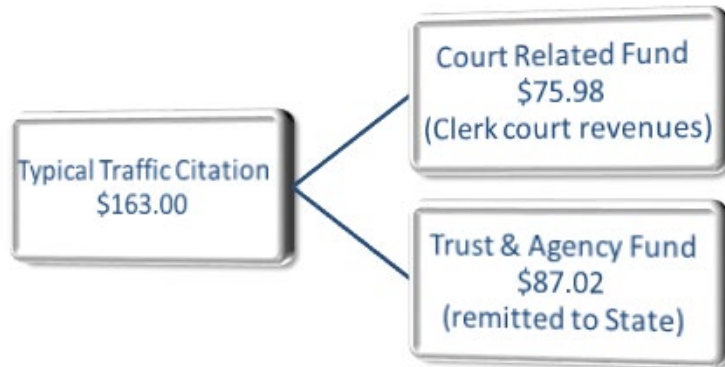
- Hardware and Software Purchases

Court Related Technology Fund 1093 (197) includes:

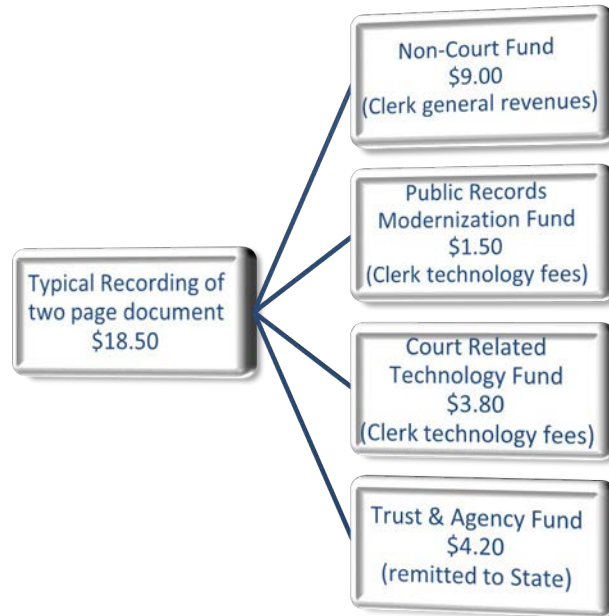
- Hardware and Software Purchases
- Allocated Information Technologies Costs

The following examples illustrate the collection and distribution of fees between the funds of the Clerk of Courts to operate the office.

In an example of a traffic citation, the fees collected are disbursed to two different funds. The Court Related Fund receives revenues to operate the court departments. The remaining Trust & Agency Funds are collected and remitted to the State of Florida per *Florida Statutes*.



A typical two-page recording will cost \$18.50. The General Fund will receive \$9.00 for the overall operations of the non-court operations of the Clerk. The Public Records Modernization and the Court Related Technology Funds will receive \$1.50 and \$3.80 respectively for computer/software for the Clerk's Office. The remaining \$4.20 is collected and remitted to the State of Florida for operations of the Florida Association of Court Clerks and Comptrollers, Inc. per *Florida Statutes*.



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BUDGET PROCEDURES AND BUDGET BOOK FORMAT

BUDGET PROCEDURES AND BUDGET BOOK FORMAT

Florida Statutes Chapter 129, Section 129.03(2) dictates Clerk budget deadlines and processes. On or before June 1 of each year, or May 1st at option of the Board of County Commissioners, the Clerk of Courts and County Comptroller shall submit to the Board of County Commissioners (BCC) a tentative non-court budget for the Clerk's Office for the ensuing fiscal year. The Board routinely requests May 1 submission of the non-court budgets. A budget book containing non court costs is provided to make them aware of the costs of Clerk to Board functions and statutorily required items that require BCC funding.

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 her 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 her capacity as Clerk of the Circuit and County Court, and as Clerk of the Board of County Commissioners, shall prepare the 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; 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 her 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 her appropriation budget. Division directors have access to online reporting. These reports are reviewed and budget amendments for the Clerk's approval are proposed if necessary.

Budget Book Format

The budget document is organized according to Divisions. Division budgets, representing basic operating units, have been grouped by function. Division budgets are presented 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 (FTE) positions necessary to perform the program, Fiscal Year (FY) 2024 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 department.

Performance measures including the number of activities (quantitative) and the effectiveness of the actions (qualitative) are included. Five-year activity comparisons: actual for FY 2021, FY 2022, FY 2023, and budgets for FY 2024 are presented for each department.

The appropriation unit presentations include personal services, operating expenses and capital outlay and distribute costs into current and expanded services. In the budget presentations, the 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 2023. The FY 2024 Budget is compared to the FY 2023 final budget in dollars in the Increase/(Decrease) column with percent differences in the "Percent Change" column. Actuals for FY 2021 and FY 2022 are presented along with budgets for FY 2023 and FY 2024.



BUDGET IN BRIEF

The following is a summary of the main considerations when preparing the Clerk of the Circuit Court and Comptroller budget for FY 2024:

- The budget must be balanced (revenues = expenditures for each fund).
- General Fund revenues are based on historical trends of the Recording Department and Board of County Commissioners transfers for services.
- Court Fund revenues are based on historical trends and the Court Director's estimate of new cases to be filed and the fees they will generate.
- The Public Modernization Fund revenues are linked directly to and follow the trends of the Recording Department's activity.
- The Clerk's Office has budgeted no increases to FTEs.
- A 4% budgeted increase was included for the increasing cost of goods as well as an 7% increase to personal services to incorporate BCC pay plan changes.
- The Court services budget has been slightly increased per review by Florida Clerk of Courts Operation Corporation.
- The required pension contribution has been budgeted at the increased rates projected by the Florida Retirement System.
- No debt is anticipated during the FY 2024 budget cycle.



BUDGET DEVELOPMENT CALENDAR FOR FISCAL YEAR 2024

<u>Dates</u>	<u>Description</u>
February 1	Budget preparation materials distributed to Division Directors
February 10	Budget packets due to Clerk's Accounting no later than 5:00 p.m.
Beginning February 13	Review of Division Budgets with Directors and Finance
February 14	Preliminary review of Budgets with Clerk
March 3	Final review of Budgets
March	County Budget Policy from BCC
Week of March 10	Final proof of numbers, text, and layout of budget book
Week of April 10	Copy and bind budget books for distribution
May 1	Clerk's Board related budget due to the Board of County Commissioners
June 1	Clerk's court budget submitted to the FLCCOC
June 15 & 16	<u>Public Presentations and Workshop</u> with the Board of County Commissioners
July 6	Tentative millage rates set by BCC at advertised Public Hearings
September 1	File budget with the Clerk
September 14 & 28 at 5:05 p.m.	<u>Two advertised public hearings</u> and Board of County Commissioners vote/approval of Board related costs
October 1, 2023	New Fiscal Year 2024 Budget commences

The budget process starts with the determination of the policies to be followed for the upcoming budget year. The policies, along with several prior years' information, are provided to the departments in a packet with instructions. Upon return of the completed budget packets the Accounting Department compiles the data into a report for review by the Department Directors and the Clerk of the Circuit Court and Comptroller. After revisions and upon final approval by the Clerk, the budgets are submitted to the Board of County Commissioners (non-court related budget) and the Florida Clerk of Courts Operation Corporation (court related budget) as required by Florida Statute.



Collier County Courthouse

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 approves the budget policy for the upcoming fiscal year, including recommendations regarding millage rates, in March of the preceding year. The Clerk's budget is submitted by May 1st to the Board of County Commissioners. The Clerk

is not required by law to follow BCC policy but has routinely followed their guidance. In June, workshops are held, and the Board of County Commissioners adopts proposed millage rates in July based on the tentative spending plan and assessed taxable values provided by the Property Appraiser. The timeline for preparing and approving County budgets is prescribed by *Florida Statute*.

The Clerk's court related budget is submitted to the Clerk of Courts Operation Corporation by June 1st, 2023 for FY 2024 approval. Florida Statutes require that budgets be balanced. The State reviews the budgets, grouping counties into peer groups for analysis. Each peer group is then evaluated on unit costs on ten different court case types. The goal of the State is to reduce the higher unit cost counties to a peer group average cost. Other required performance standards and cost of living considerations are required by statute when determining court funding by the state. The Collier County Clerk of Courts and Comptroller submits a balanced budget each year and meets set performance standards. Despite these facts, the courts have not been appropriately funded from the state to remain operational. The court's budget has been subsidized by the BCC in the amount of \$400,000 in order to maintain services. The Clerk's total budget is submitted, approved by the Clerk, and kept on file in the Accounting Department by September 1 each year per *Florida Statute*.

Public hearings are held in September to allow for citizen input on the County budget (including the Clerk's non-court budget). The final county budget is adopted at the second hearing following a legal notice summarizing the proposed plan and tax rates. The Clerk of Courts, by statute, approves her budget no later than October 1st each year.



SPECIFIC BUDGET POLICIES FOR FISCAL YEAR 2024

Financial Management/Financial Budget Development

Florida Statutes require the annual adoption of a balanced budget (defined as total budgeted revenues = total budgeted expenditures). 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

- The Clerk's budget included an 7% increase for alignment with the pay ranges of the BCC above the FY 2023 budget.
- The Clerk's FY 2024 budget is an overall 2.86% decrease in appropriations when compared to the prior year total funding levels due to adjusted Recording revenues and completion of larger projects in fund 1094.
- On May 1, the Clerk submitted to the Board proposed costs for statutory funding requirements and costs for functions as Clerk to the Board.
- At the budget workshops in June 2023, the Board authorized \$13,406,000 in Clerk fees for Board functions.
- Funding of \$60,000 was also provided for continuation of financial services to the Supervisor of Elections under an inter-local contractual agreement.
- BCC funded \$1,275,000 dollars to subsidize unfunded court costs for pay plan increases.

Compensation Administration

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

1. Minimize 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 position classifications.
2. Evaluate creative initiatives to enhance productivity.
3. Facilitate the hiring and retention of the most knowledgeable, skilled, and experienced clerks available.
4. Support continuous training, professional development, and enhanced career mobility.
5. Recognize and reward individual and team achievements.

The goals stated above are limited by the current economic conditions and funding. The Clerk's Office attempts to adhere to Board policy and State legislative guidelines when possible.

The Board of County Commissioners compensation plan has been limited for FY 2024 as follows:

Salary Adjustments	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024 Proposed
BCC	2.00%	\$1,200/emp	greater of 2% or \$1,200/emp	\$1,000/emp @ 10/1/21 Avg 8.5% @ 1/1/22 \$1.00 hr/emp @ 8/1/22	Avg 8.0%/staff, Dir 6.5% @ 10/1/22 for Phase 2 County Plan	Avg 5.0%/emp @ 10/1/23 + 1.5% Merit + .5% Pay Plan
Clerk	2.00%	\$1,200/emp	greater of 2% or \$1,200/emp	\$1,000/emp @ 10/1/21 Avg 8.5% @ 1/1/22 \$1.00 hr/emp @ 8/1/22	Avg 8.0%/staff, Dir 6.5% @ 10/1/22 for Phase 2 County Plan	Avg 5.0%/emp @ 10/1/23 + 1.5% Merit + .5% Pay Plan

This is the Board of County Commissioners' Budget Policy.

In FY 2020, and FY 2021 there was a \$1,200 per clerk COLA included in the Clerk's budget. For FY 2022, the clerk adopted the \$1,000 COLA increase for all clerks and an additional 0.5% increase for the merit plan. In FY 2023, a 2% increase for COLA was planned and followed the BCC pay plan adjustments of 8%. For FY 2024 a 5% increase for COLA, a 1.5% for merit, and a .5% for pay plan adjustment was planned to match the Board of County Commissioners proposal. The Clerk strives to remain competitive locally and will continue to monitor market salaries, revenues and budget constraints to determine the best application of available funds.

Limitations on Expanded Positions to Maximize Organizational Efficiencies

The FY 2024 budget reflects no increase to FTEs. In service organizations, such as local governments, most expenditures relate to salaries and associated fringe benefits.

Limitations on Current Service Discretionary Operating Expenses

The Clerk's Office adopted policies limiting current service operating expenses to existing service levels. Two Satellite offices opened in 2022, one located at Heritage Bay in the northern part of Collier County and one on Marco Island in the south of Collier County. Despite successful operations of these new locations, future expansion could be hindered due to funding. Continued budgetary reductions from the State CCOC hinder our ability to recruit and retain qualified staff.

Florida Retirement

The budget for FY 2024 contains a slight increase in the amounts mandated by the FRS for each of the categories including Regular Risk (13.57% contribution rate), Senior Management (34.52%) and Elected Officials (58.68%). Retirement rates are determined by the State of Florida annually, based upon actuarial calculations.

Healthcare Program Cost Sharing

Collier County provides a self-funded Group Benefits Plan for healthcare and prescription drug coverage. Coverage extends to all clerks who work a minimum of 30 hours per week. The plan is split with the Clerk's Office paying 80% of the cost and the individual pays the remaining 20% through payroll deductions. Management and staff continue to work together to mitigate future increases by restructuring benefit levels and implementing wellness plans. In addition, the County continues to negotiate with providers for discounted physician and hospital fees and promote corporate wellness and preventive healthcare initiatives including a medical clinic on campus.

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 2024. The employer's share of premiums are budgeted based on projected actual from the prior year (approximately \$14,675 per year for an individual or \$22,045 per year for family coverage) with the individual paying approximately 20% of the premium costs as well as co-pays for services.

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, except for the Constitutional Officer funds. Reserves for the Constitutional Officer funds including the Clerk of Courts are appropriated within the County's General Fund.
- The Clerk's reserves for the state-related court operations are \$0 locally. For the last several years the State has maintained a reserve that has not been made available to Collier County. Collier County routinely remits millions of dollars by mandate to fund other counties.

Excess Fees Distribution

- Excess operating (revenues minus expenses) funds for non-court funds are returned to the Board of County Commissioners at the close of the fiscal year and are budgeted at \$0 for FY 2024. State funds in-excess of expenses by statute are required to be returned to the Florida Department of Revenue prior to January 25, 2025. The excess for the State court budget is projected to be \$0 for the FY 2024 budget cycle. In prior years, the Clerk has contributed significantly to both the State and the Board (excess fees in FY 2023 were \$1,506,024 and \$208,146 respectively.)

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 *Florida Statute* to be funded by the Board of County Commissioners and are not part of the Clerk's budget. Capital facility needs are communicated to the Board of County Commissioners during the budget process. The Clerk's capital budget for FY 2023 is primarily to fund capital equipment for the Clerk's Information Technologies (C.I.T.) department as well as various software and hardware upgrades and purchases within operating departments.

- Annual capital expenditure analysis includes assessment of efficiencies gained through enhanced applications compared to the cost of applications including maintenance or return on investment (ROI) as well as costs of State mandated system changes.

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.

Budget amendments to the court budget, not affecting the total expenditure budget (re-allocations within the fund), can be made at the discretion of the Clerk. Any amendments to increase or decrease the overall courts budget are created at the Florida Clerk of Courts Operations Corporation (FLCCOC).

Amendments to the adopted budget that do not affect the transfer from the Board 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 modified accrual financial statements: revenues are recorded when available and measurable and expenditures are 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 Annual Comprehensive Financial Report (ACFR) reflects the status of the County's finances on a GAAP basis. In most cases, this conforms to the way the Clerk prepares her budget. An exception is the treatment of depreciation expense (the budget reflects the full purchase price of equipment and capital improvements but does not reflect depreciation expenses). Compensated absences (accrued but unused sick and vacation leave) are not budgeted but are reflected in the ACFR of Collier County as an outstanding liability. The Annual Comprehensive Financial Report shows fund expenditures and revenues on both a GAAP basis and a budget basis for comparative purposes.

Finally, fund balance allocations (the excess of revenues less expenses for the fiscal year operations) are budgeted and included as revenue on a budgetary basis but are eliminated on a GAAP basis for financial reporting when incorporated into the Board of County Commissioners financial statements. The Clerk only has fund balances in the 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

Current Budget Policy

The budget, as presented in the subsequent sections, was prepared in accordance with the policy directives of the Clerk. These policies were established early in the budget process through briefings and memoranda from the Clerk. The Clerk's Office is unique in that her budget is prepared in two parts: Court funded operations and non-Court funded operations. The Clerk makes every effort to comply with the Board of County Commissioner's requests for reductions promulgated by budget policy.

The FY 2023 budget policy addressed the major components (from both the State for court funded operations and the Board for the non-court funded operations) of the budget: personnel services, operating expenditures, and capital outlay. The following is a summary of the budget policy of each of these areas.

- Personnel Services – The department budgets had no additional FTEs in the non-court areas. Salary increases in total 7% to match the BCC payroll plan were implemented for both court and non-court funds.
- Operating Expenditures – The policy directive regarding operating expenditures was to reduce expenditures where possible, maintain the current level where applicable and allocate budget as necessary for escalating costs of operations.
- Capital Outlay – Only purchases necessary for the effective operation of the agency were budgeted for FY 2024. All equipment is reviewed for effectiveness and useful life and replaced only as necessary.
- Section 28.37, *Florida Statutes*, provides that all revenues from court-related fines, fees, service charges and costs for the period October 1, 2023, through September 30, 2024, are considered revenue and the Clerk must fund operations from these collected funds. The cumulative excess of revenues collected above the CCOC limited budget will be returned to the State by January 25, 2025.
- Section 218.36, *Florida Statutes* provide that the amount by which revenues and transfers exceed annual expenditures for the general fund be remitted to the Board within 31 days following the fiscal year for which the funding was provided or following the fiscal year during which other revenues were recognized.
- The Clerk's Office continues to be a donor office by providing revenues/unexpended funds to the State of Florida and to the Board of County Commissioners. In 2023, we provided \$1,506,024 to the State in unexpended funds from Court operations and \$208,146 to the Board of County Commissioners from non-court operations in unexpended funds.

Debt Policy

Although the Clerk's service charges are a bondable revenue source, the Clerk's Office has no outstanding debt. The Clerk's operating funds are "turn back funds" and debt cannot be issued beyond a single fiscal year. All purchases are recorded as expenditures in the current year. All facility costs, by *Florida Statute*, are required to be paid by the Board of County Commissioners. The Clerk's policy is not to incur debt. The Clerk's Office will not issue debt in FY 2024.

Investment Policy

Investment of Clerk's funds is based on maintaining 24-hour liquidity. All Clerk funds are held in qualified public depositories, State pooled funds or short-term investment instruments. The Clerk makes investments on behalf of the Board of County Commissioners based upon the 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. Match assets to liabilities by maintaining sufficient liquidity to meet reasonably anticipated operating and capital requirements.

Secondary Objective:

1. Return on investment - The investment portfolio shall be designed with the objective of attaining a market rate of return, while accounting for the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described in the Primary Objectives above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Despite this, the Clerk may trade an investment and recognize a loss from time to time to achieve an improved relative value to enhance the return of the portfolio.

Purchasing Policy

It is the Clerk's Policy to purchase only those goods and services necessary to service the taxpayers of the county. Purchases of assets valued over \$5,000 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 in lieu of fees.

Chapter 28, *Florida Statutes*, is the principal authority and establishes the rates for fees derived by the Clerk's Office. Information regarding a specific fee is available on the Clerk's internet site at www.collierclerk.com. *Florida Statutes* govern interest earnings and related investment activities, specific *Florida Statutes* can be found at www.leg.state.fl.us/statutes. The Clerk, as custodian of funds, invests County funds. 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 volume levels. The forecast assumes no significant increase in transactional activity and a slight reduction in chargeable fees due to ongoing online automation (more reports and information can be downloaded directly by the public.) The Clerk follows the statutory guidelines in *Florida Statute 129* by 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, or accrued 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 in the fiscal year they are incurred.

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. The purpose and description of the Clerk's funds are as follows:

The General Fund 0011 (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. The General Fund supports the Finance, Board Minutes and Records, Inspector General, Recording and Clerks Accounting, Information Technologies, and the General Administration departments overhead expenses.

Special Revenue Funds *Special Revenue Funds* are used to account for the revenues from specific sources that are designated for specified purposes or are restricted in use.

Court Services Fund 1091 (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*. The Court Services Fund is supported by filing fees, service charges, fines and court costs collected locally. General services department costs are allocated to both court and non-court funds based upon allocation of full-time equivalent positions. This fund operates on the County fiscal year (October 1 – September 30).

Court Information Technology 1093 (177)- Established to upgrade and maintain the Official Records System of the Clerk's Office. Funds can only be used for court technology enhancements (including Information Technologies support). A portion of document recording fees offset costs. On July 1, 2009, the revenue source was increased to include 10% of fines assessed in the criminal and traffic court departments. These statutes have since been reversed and the revenues are again in the court services fund.

Public Records Modernization 1094 (197)- Established to upgrade and maintain the Official Records System of the Clerk's Office. Document recording fees offset costs for operating and capital purchases only.

OPERATING BUDGET SUMMARY

Financial Framework

As permitted by *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 being charged to the Board. The primary sources of funding are charges for services, state appropriation, and Board of County Commissioners transfer for Clerk to Board operations, in lieu of fees being charged.

All the activities of the Clerk’s Office funded by the above sources are accounted for in the General and Court Services Funds 0011 (011) & 1091 (013). Revenues collected specifically for the improvement of the public records system are accounted for in the Public Records Modernization Special Revenue Fund (1094), while improvements to court technology are accounted for in the Courts Information Technology Special Revenue Fund (1093).

The Clerk maintains agency funds for the collection of fines and charges, which are forwarded to other government units. Pursuant to *Florida Statute*, all non-court excess fees of the Clerk’s Office must be transferred to the Board by thirty days after the end of the preceding fiscal year. All court excess fees must be transferred to the Department of Revenue for the State of Florida by January 25, of the subsequent year. Special Revenue funds can carry over unspent funds to the next fiscal year.

Projected Changes in Fund Balances

In the Public Records Modernization Special Revenue 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 2024, funds are budgeted to support continued modernization of financial systems and the update and/or replacement of the existing hardware systems.

PUBLIC RECORDS MODERNIZATION FUND 1094 (197)

	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Budget
Beginning Fund Balance	\$ 3,291,685	\$ 3,767,066	\$ 4,067,584	\$ 2,323,433
Revenues	475,381	396,847	399,494	437,000
Expenditures	-	(96,329)	(2,143,645)	(1,685,250)
Reserves	-	-	-	(32,973)
Ending Fund Balance	\$ 3,767,066	\$ 4,067,584	\$ 2,323,433	\$ 1,042,210

Current revenues are not at a sufficient level to provide for replacement of major systems; based on the above chart, revenues cannot sustain current expenditures beyond the FY 2024 budget cycle. All major replacement of systems will require the use of fund balance. As these funds are depleted, services will have to be eliminated, other revenue streams identified, or the costs will have to be borne by the Clerk’s General Fund.

The funds in the Courts Information Technology Special Revenue Fund are designated for expenditures related to providing information technology services to the Court System. In FY 2024, funds are allocated to support the Court System’s development; and a percentage of the personnel and operational costs of the Clerks Information Technologies department (CIT).

COURTS INFORMATION TECHNOLOGY FUND 1093 (177)

	FY 2021	FY 2022	FY 2023	FY 2024
	Actual	Actual	Actual	Budget
Beginning Fund Balance	\$ 2,320,203	\$ 3,369,955	\$ 4,446,722	\$ 4,411,004
Revenues	1,423,623	1,136,147	965,901	964,200
Expenditures	(373,871)	(59,380)	(1,001,619)	(2,409,600)
Reserves	-	-	-	(2,237,183)
Ending Fund Balance	<u>\$ 3,369,955</u>	<u>\$ 4,446,722</u>	<u>\$ 4,411,004</u>	<u>\$ 728,421</u>

Current revenues are not at a sufficient level to sustain annual expenditures beyond FY 2024, requiring the use of fund balance. As these funds are depleted, services will have to be eliminated, other revenue streams identified, or the costs will have to be borne by the Clerk’s general fund. The Clerk makes every effort to purchase capital items through the least restrictive funds available for preservation of the Public Records Modernization and Courts Information Technology funds.

Performance Measurement

Throughout the year, budget performance is monitored monthly through detailed revenue and expenditure reports generated by the Clerk’s Accounting Department. These reports provide 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 monthly 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.

Revenue Budget Highlights

Income in the form of charges for services, excluding transfers and carry forward, are expected to decrease marginally by 2.86% in FY 2024. The decrease is due to the completion of large project such as digital records modernization, and the stabilization of Recording Revenues post pandemic.

As is presented on Page 54, interest income earned on fees of the Clerk’s Office is expected to increase to a level of \$232,200. This is due to the rise in interest rates on the carry forward (or fund balances) in the Special Revenue Funds. With the excess revenues balances required to be remitted to the State monthly, our cash balances have remained lower than in past years.

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 to provide a built-in safeguard

against revenue shortfalls. Thus, revenues are reduced by \$315,300 for reserves or 5 percent of non-court revenues.

The exhibits on pages 54 and 55 summarize the budgets for FY 2021, FY 2022, FY 2023, and the approved budget for FY 2024 with a comparison of FY 2023 & FY 2024 by dollars and percent change. The expenditure section of this exhibit is further divided into activities by budget category and discussed below.

As indicated by this summary, revenues and other funding sources are expected to decrease by 2.86 percent. Any shortfall in court funding may be, upon request and justification to the Florida Clerk of Courts Operations Corporation (FLCCOC), supplemented from a Trust fund established by the State. Shortfalls in general revenues could be supplemented by the Board of County Commissioners. However, either scenario is unlikely under current economic conditions.

Expenditure Budget Overview

As the budget is presented, we are maintaining current service levels. To enhance or improve the performances of the office we would need increased funding in both the non-court and court budgets. The decrease of 2.86 percent in overall spending for FY 2024 budget, compared to FY 2023 final budget, is a result of the use of reserves in the Public Records Modernization funds and adjustments to revenues in the Recording department which is used to fund expenses. Of the proposed expenditure budget of \$29,466,361, approximately 78 percent is for personnel services, approximately 19 percent is for operating expenses, and approximately 3 percent is for capital expenditures.

Most of the expenses, are reflected in personnel services, budgeted at \$23,096,311 (pgs. 56 & 75) for FY 2024 and represent an increase of \$1,985,155 or 9.40% when compared to the FY 2023 budget. This includes the general wage adjustment and retirement cost increases and two additional positions in the current budget cycle.

Operating expenditures are \$5,740,000 (pgs. 55 & 75) or \$2,066,536 lower than FY 2023 budget for an -26.47% decrease. These costs reflect decreased projected for non-reoccurring digital records modernization project completed in FY 2023.

In summary, the FY 2024 expenditure budget reflects an overall decrease of 2.86% to the prior year's final budget. Many factors included within the budget are outside the control of the Clerk of the Circuit Court and are dictated by CCOC or BCC funding. Insurance rates mandated by the County and retirement rates mandated by the State are projected to increase during FY 2024. Even though the Clerk submits a budget for the court related expenditures to the State, for the last several years the State CCOC has reduced the Clerk's budgets as statewide revenues have been distributed to other counties. This year, the BCC allowed a slight increase overall in personnel related expenditures in the budget for the Clerk.

The Clerk's Office continues to do more with less. Deputy Clerks received a 7% pay increase in FY 2023. This increase was funded by BCC and Clerk funds.

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

- Support the SAP financial software system to meet the requirements of the Board of County Commissioners, Supervisor of Elections, and the Clerk's Office for reporting and information analysis needs.
- Provide service to customers of Collier County Clerk of Courts that reflects our dedication to maintaining efficient and effective operations.

LONG TERM BUDGET CONCERNS AND ISSUES

There are several long-term concerns facing the Clerk's Office, including: 1) the insufficient funding of the court budget by the CCOC; 2) the ability to maintain revenues sufficient for operations; 3) the ability to retain sufficient staffing levels under current economic conditions; 4) the ability to meet the ever-increasing demands for reporting and data; and 5) efficient retention and retrieval capabilities for volumes of court records.

The Clerk's Office has two distinct revenue sources, non-court revenues and court fees. The non-court revenues are primarily from recording of documents and Board transfers in lieu of fees. Collier County, for years, was one of the fastest growing counties in Florida.

Court related revenues continue to be of concern due to the instability of the revenue source. In FY 2023 collections increased slightly over FY 2022. However, the CCOC continues to reduce Collier budget requests and allocate our earned revenues to other counties. The State legislature continues to alter the fee structure reducing revenues retained for clerk's operations. Legislative impacts on local governments' ability to generate revenues are of concern and continue to be monitored. Mandated services without adequate levels of corresponding revenues create additional operational concerns during FY 2024 and beyond. The Florida Court Clerks & Comptrollers annually proposes legislation to the State Legislature to address the funding issues. In recent years there have been small adjustments to budgets.

Staff retention is an area of concern for the Clerk's Office. The current cost of living adjustment of 7% helps keep our office competitive with the surrounding area. As businesses continue to expand and open, cost of living changes, and the housing market fluctuates, we will need to continue to analyze and possibly adjust to retain staff.

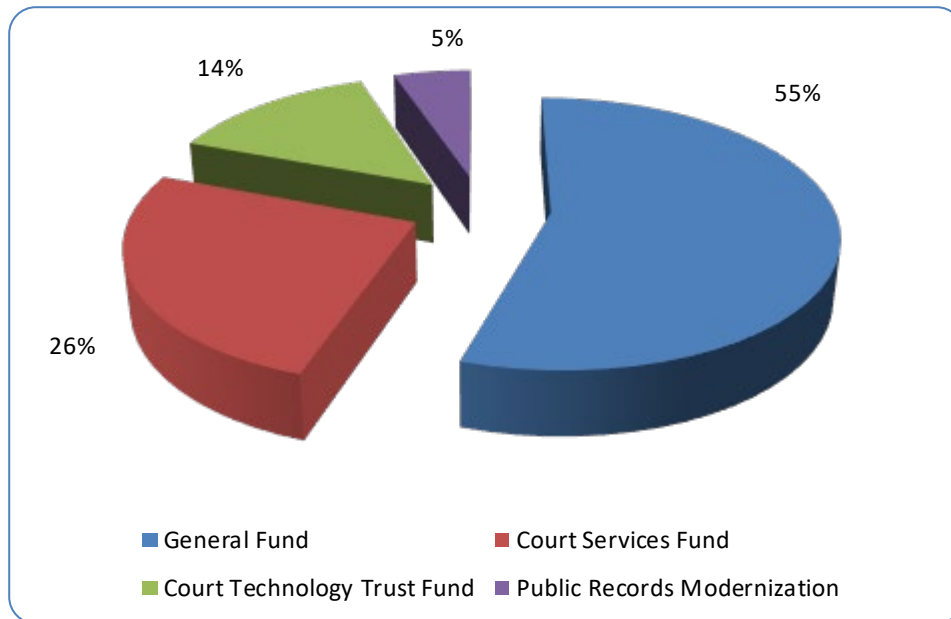
A major concern is the State-mandated changes from year to year on Article V court reporting that create local workloads without corresponding revenue to support these changes. Since the implementation of Article V revisions to the Florida Constitution, the Clerk's Office has seen a significant increase in the number and frequency of reporting requirements (from twelve reports to over one hundred reports annually). Current legislative reductions to Clerk's court revenues and the distribution of Collier revenues to other counties while workloads continue to increase, hurts the Clerk's ability to maintain services.

Another of the long-term concerns of the Office of the Clerk of the Circuit Court and Comptroller is record retention and storage. As the county grows, we must continue to develop methods to efficiently store records. Florida has a very stringent public records law and records retention criteria. During FY 2024, we will continue our program of microfilming court records to meet retention requirements set forth by statute and at the same time conserve floor space. Funding for enhancements and/or replacements to existing technologies is limited. Revenues necessary to sustain advance technologies is critical to improving efficiencies.

BUDGET BY FUND

	Fund 0011 (011) General Fund	Fund 1091 (013) Court Services	Fund 1093 (177) Court Technology	Fund 1094 (197) Public Records Modernization	Total FY 2024 Budget
Revenues					
Charges for Services	\$ 3,576,800	\$ 6,890,711	\$ 950,000	\$ 400,000	\$ 11,817,511
Interest Income	79,200	28,000	65,000	60,000	232,200
5% Statutory Reduction	(178,800)	-	(50,800)	(23,000)	(252,600)
Transfers	14,681,000	1,569,600	-	-	16,250,600
Carryforward	-	-	3,682,583	1,281,223	4,963,806
Total Revenues	\$ 18,158,200	\$ 8,488,311	\$ 4,646,783	\$ 1,718,223	\$ 33,011,517
Expenditures					
Personnel Expenditure	\$ 13,552,900	\$ 8,151,311	\$ 1,392,100	\$ -	\$ 23,096,311
Operating Expenditure	3,233,500	337,000	1,017,500	1,152,000	5,740,000
Capital Expenditure	96,800	-	-	533,250	630,050
Reserves/Turnback/Transfer	1,275,000	-	2,237,183	32,973	3,545,156
Total Expenditures	\$ 18,158,200	\$ 8,488,311	\$ 4,646,783	\$ 1,718,223	\$ 33,011,517

FUNDS BY PERCENTAGE (FY 2024)



CLERK OF COURTS BUDGETED STATEMENT OF OPERATIONS

Statement of Operations - Revenues

	2021	2022	2023	2024	2023 Budget/ 2024 Approved	Percent
	Budget	Budget	Budget	Approved	Variance	Change
REVENUES BY CATEGORY:						
<i>Charges for Services</i>						
Fund 0011 (011) General Fund	\$ 4,941,700	\$ 4,495,300	\$ 4,477,500	\$ 3,576,800	\$ (900,700)	(20.12%)
Fund 1091 (013) Court Services Fund	6,134,891	6,563,666	6,674,607	6,890,711	216,104	3.24%
Fund 1093 (177) Court Technology Trust Fund	830,000	1,100,000	1,375,000	950,000	(425,000)	(30.91%)
Fund 1094 (197) Public Records Modernization	290,000	400,000	435,000	400,000	(35,000)	(8.05%)
<i>Total Charges for Services</i>	<u>12,196,591</u>	<u>12,558,966</u>	<u>12,962,107</u>	<u>11,817,511</u>	<u>(1,144,596)</u>	<u>(8.83%)</u>
<i>Interest Income</i>						
Fund 0011 (011) General Fund	72,000	100,000	31,100	79,200	48,100	154.66%
Fund 1091 (013) Court Services Fund	32,000	15,000	15,000	28,000	13,000	86.67%
Fund 1093 (177) Court Technology Trust Fund	25,000	6,000	9,100	65,000	55,900	614.29%
Fund 1094 (197) Public Records Modernization	32,000	6,000	8,100	60,000	51,900	640.74%
<i>Total Interest Income</i>	<u>161,000</u>	<u>127,000</u>	<u>63,300</u>	<u>232,200</u>	<u>168,900</u>	<u>266.82%</u>
<i>5% Statutory Reduction (non-court)</i>						
Fund 0011 (011) General Fund	(169,000)	(215,200)	(223,900)	(178,800)	45,100	(20.14%)
Fund 1091 (013) Court Services Fund	-	-	-	-	-	0.00%
Fund 1093 (177) Court Technology Trust Fund	(42,800)	(55,300)	(69,200)	(50,800)	18,400	(26.59%)
Fund 1094 (197) Public Records Modernization	(16,100)	(20,300)	(22,200)	(23,000)	(800)	3.60%
<i>Total 5% Statutory Reduction</i>	<u>(227,900)</u>	<u>(290,800)</u>	<u>(315,300)</u>	<u>(252,600)</u>	<u>62,700</u>	<u>(19.89%)</u>
<i>Transfers</i>						
Fund 0011 (011) General Fund	8,565,900	9,542,900	12,080,000	14,681,000	2,601,000	21.53%
Fund 1091 (013) Court Services Fund	259,005	359,668	789,685	1,569,600	779,915	98.76%
Fund 1093 (177) Court Technology Trust Fund	-	-	-	-	-	0.00%
Fund 1094 (197) Public Records Modernization	-	-	-	-	-	0.00%
<i>Total Transfers</i>	<u>8,824,905</u>	<u>9,902,568</u>	<u>12,869,685</u>	<u>16,250,600</u>	<u>3,380,915</u>	<u>26.27%</u>
<i>Carryforward (Fund Balance)</i>						
Fund 0011 (011) General Fund	-	-	-	-	-	0.00%
Fund 1091 (013) Court Services Fund	-	-	-	-	-	0.00%
Fund 1093 (177) Court Technology Trust Fund	2,544,708	3,628,179	4,479,483	3,682,583	(796,900)	(17.79%)
Fund 1094 (197) Public Records Modernization	2,764,507	3,117,205	3,923,023	1,281,223	(2,641,800)	(67.34%)
<i>Total Carryforward</i>	<u>5,309,215</u>	<u>6,745,384</u>	<u>8,402,506</u>	<u>4,963,806</u>	<u>(3,438,700)</u>	<u>(40.92%)</u>
<i>Total Budget</i>	<u><u>\$ 26,263,811</u></u>	<u><u>\$ 29,043,118</u></u>	<u><u>\$ 33,982,298</u></u>	<u><u>\$ 33,011,517</u></u>	<u><u>\$ (970,781)</u></u>	<u><u>(2.86%)</u></u>
BUDGET BY FUND:						
Fund 0011 (011) General Fund	\$ 13,410,600	\$ 13,923,000	\$ 16,364,700	\$ 18,158,200	\$ 1,793,500	10.96%
Fund 1091 (013) Court Services Fund	6,425,896	6,938,334	7,479,292	8,488,311	1,009,019	13.49%
Fund 1093 (177) Court Technology Trust Fund	3,356,908	4,678,879	5,794,383	4,646,783	(1,147,600)	(19.81%)
Fund 1094 (197) Public Records Modernization	3,070,407	3,502,905	4,343,923	1,718,223	(2,625,700)	(60.45%)
<i>Total Budget (by Fund)</i>	<u><u>\$ 26,263,811</u></u>	<u><u>\$ 29,043,118</u></u>	<u><u>\$ 33,982,298</u></u>	<u><u>\$ 33,011,517</u></u>	<u><u>\$ (970,781)</u></u>	<u><u>(2.86%)</u></u>

Statement of Operations – Expenditures

	2021 Budget	2022 Budget	2023 Budget	2024 Approved	2023 Budget/ 2024 Approved Variance	Percent Change
EXPENDITURES BY CATEGORY:						
<i>Personnel Expenditures</i>						
Fund 0011 (011) General Fund	\$ 9,623,100	\$ 10,696,900	\$ 12,685,600	\$ 13,552,900	\$ 867,300	6.84%
Fund 1091 (013) Court Services Fund	5,760,696	6,274,748	7,142,556	8,151,311	1,008,755	14.12%
Fund 1093 (177) Court Technology Trust Fund	1,577,700	1,146,400	1,283,000	1,392,100	109,100	8.50%
Fund 1094 (197) Public Records Modernization	-	-	-	-	-	0.00%
<i>Total Personnel Expenditures</i>	<u>16,961,496</u>	<u>18,118,048</u>	<u>21,111,156</u>	<u>23,096,311</u>	<u>1,985,155</u>	<u>9.40%</u>
<i>Operating Expenditures</i>						
Fund 0011 (011) General Fund	3,250,700	3,203,100	3,105,900	3,233,500	127,600	4.11%
Fund 1091 (013) Court Services Fund	665,200	663,586	336,736	337,000	264	0.08%
Fund 1093 (177) Court Technology Trust Fund	37,700	94,700	647,700	1,017,500	369,800	57.09%
Fund 1094 (197) Public Records Modernization	1,658,800	2,425,500	3,716,200	1,152,000	(2,564,200)	(69.00%)
<i>Total Operating Expenditures</i>	<u>5,612,400</u>	<u>6,386,886</u>	<u>7,806,536</u>	<u>5,740,000</u>	<u>(2,066,536)</u>	<u>(26.47%)</u>
<i>Capital Expenditures</i>						
Fund 0011 (011) General Fund	536,800	23,000	125,700	96,800	(28,900)	(22.99%)
Fund 1091 (013) Court Services Fund	-	-	-	-	-	0.00%
Fund 1093 (177) Court Technology Trust Fund	-	75,000	-	-	-	0.00%
Fund 1094 (197) Public Records Modernization	634,200	54,300	188,900	533,250	344,350	182.29%
<i>Total Capital Expenditures</i>	<u>1,171,000</u>	<u>152,300</u>	<u>314,600</u>	<u>630,050</u>	<u>315,450</u>	<u>100.27%</u>
<i>Total Expenditures</i>	<u>23,744,896</u>	<u>24,657,234</u>	<u>29,232,292</u>	<u>29,466,361</u>	<u>234,069</u>	<u>0.80%</u>
<i>Reserves/Turnback/Transfer</i>						
Fund 0011 (011) General Fund	-	-	447,500	1,275,000	827,500	184.92%
Fund 1091 (013) Court Services Fund	-	-	-	-	-	0.00%
Fund 1093 (177) Court Technology Trust Fund	1,741,508	3,362,779	3,863,683	2,237,183	(1,626,500)	(42.10%)
Fund 1094 (197) Public Records Modernization	777,407	1,023,105	438,823	32,973	(405,850)	(92.49%)
<i>Total Reserves/Turnback/Transfer</i>	<u>2,518,915</u>	<u>4,385,884</u>	<u>4,750,006</u>	<u>3,545,156</u>	<u>(1,204,850)</u>	<u>(25.37%)</u>
<i>Total Budget</i>	<u>\$ 26,263,811</u>	<u>\$ 29,043,118</u>	<u>\$ 33,982,298</u>	<u>\$ 33,011,517</u>	<u>\$ (970,781)</u>	<u>(2.86%)</u>
BUDGET BY FUND:						
Fund 0011 (011) General Fund	\$ 13,410,600	\$ 13,923,000	\$ 16,364,700	\$ 18,158,200	\$ 1,793,500	10.96%
Fund 1091 (013) Court Services Fund	6,425,896	6,938,334	7,479,292	8,488,311	1,009,019	13.49%
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Fund 1094 (197) Public Records Modernization	3,070,407	3,502,905	4,343,923	1,718,223	(2,625,700)	(60.45%)
<i>Total Budget (by Fund)</i>	<u>\$ 26,263,811</u>	<u>\$ 29,043,118</u>	<u>\$ 33,982,298</u>	<u>\$ 33,011,517</u>	<u>\$ (970,781)</u>	<u>(2.86%)</u>

STAFFING

PERSONNEL COUNT 2019 – 2024

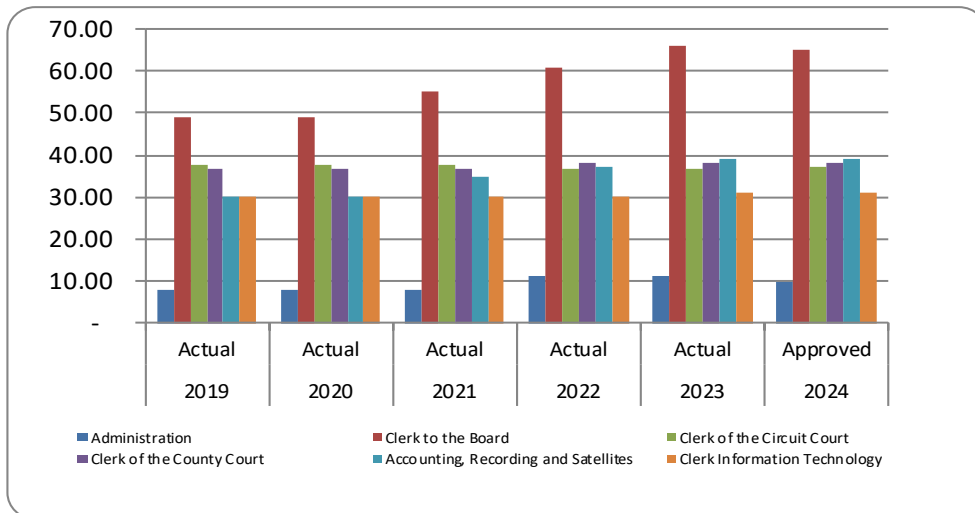
<i>Department</i>	<i>2019 Actual</i>	<i>2020 Actual</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Approved</i>
Administration	8.00	8.00	8.00	11.00	11.00	10.00
Clerk to the Board	49.00	49.00	55.00	61.00	66.00	65.00
Clerk of the Circuit Court	37.50	37.50	37.50	36.78	36.78	36.97
Clerk of the County Court	36.50	36.50	36.50	38.22	38.22	38.03
Accounting, Recording and Satellites	30.00	30.00	35.00	37.00	39.00	39.00
Clerk Information Technology	30.00	30.00	30.00	30.00	31.00	31.00
Total Employees	191.00	191.00	202.00	214.00	222.00	220.00

Staffing levels in the Clerk’s Office are still well below FY 2008 levels which were 290 FTEs. Retaining qualified staff without the ability to maintain parity with the local labor market continues to be a budgetary concern.

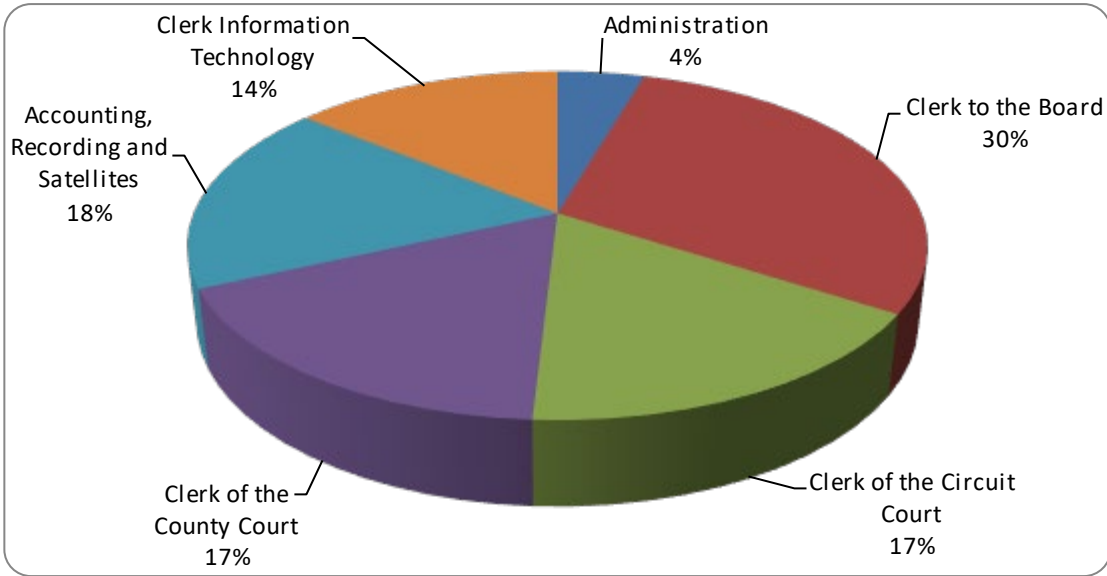
Appropriate staffing levels are critical to the efficient and effective operations of the Clerk’s Office and our ability to meet statutory and other requirements. Ending FY 2023, the Clerk’s Office had 222 authorized positions. This is a 23% reduction in total workforce from 2008 levels.

We have consolidated 2.00 FTEs for FY 2024. The decrease of positions are in the Clerk to the Board and Administration due to realignment of services. We have, through automation, been able to continue to provide all services of the Clerk’s office. Budgeting projections from the Board’s Office of Management and Budget and the Florida Clerk of Courts Operation Corporation project we will continue to see a steady increase in revenues in the upcoming years. This will largely be facilitated by the expected rise in the permanent population of Collier County.

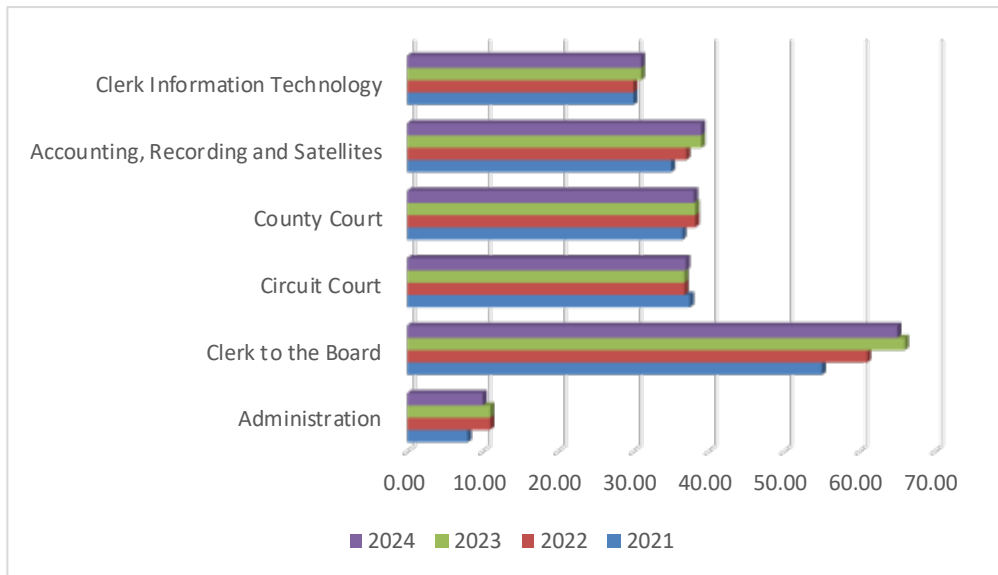
FULL TIME EQUIVALENTS 2019 – 2024



PERSONNEL DISTRIBUTION – FISCAL YEAR 2024



BUDGETED POSITIONS FROM 2021-2024



The reduction of 2.00 FTEs budgeted FY 2024 positions are in the Clerk to the Board and Administration due to realignment of services.

FISCAL YEAR 2021 – 2024 STAFFING LEVEL COMPARISONS

<u>Department</u>	<u>2021</u> <u>FTE</u>	<u>2022</u> <u>FTE</u>	<u>2023</u> <u>FTE</u>	<u>2024</u> <u>FTE</u>
<i>Administration</i>				
Clerk's Administration	6.00	9.00	9.00	8.00
Clerk's Human Resources	2.00	2.00	2.00	2.00
<i>Total Administration</i>	<u>8.00</u>	<u>11.00</u>	<u>11.00</u>	<u>10.00</u>
<i>Clerk to the Board</i>				
Finance Operations	23.00	24.00	24.00	24.00
Finance	21.00	26.00	29.00	28.00
Inspector General	7.00	7.00	8.00	8.00
Board Minutes and Records	4.00	4.00	5.00	5.00
<i>Total Clerk to the Board</i>	<u>55.00</u>	<u>61.00</u>	<u>66.00</u>	<u>65.00</u>
<i>Clerk of the Circuit Court</i>				
Circuit Civil	20.66	20.96	20.96	21.67
Circuit Felony	7.20	6.18	6.18	6.37
Jury Management	2.00	2.00	2.00	2.00
Circuit Probate	4.06	4.06	4.06	4.06
Juvenile	3.58	3.58	3.58	2.87
<i>Total Clerk of the Circuit Court</i>	<u>37.50</u>	<u>36.78</u>	<u>36.78</u>	<u>36.97</u>
<i>Clerk of the County Court</i>				
County Misdemeanor	17.55	16.36	16.36	16.72
County Civil	6.67	7.57	7.57	7.45
County Traffic	12.28	14.29	14.29	13.86
<i>Total Clerk of the County Court</i>	<u>36.50</u>	<u>38.22</u>	<u>38.22</u>	<u>38.03</u>
<i>Accounting, Recording and Satellites</i>				
Recording	18.00	19.00	20.00	20.00
Clerks Accounting	5.00	6.00	6.00	6.00
Records Management	2.00	2.00	2.00	2.00
County Satellites	10.00	10.00	11.00	11.00
<i>Total Accounting, Recording and Satellites</i>	<u>35.00</u>	<u>37.00</u>	<u>39.00</u>	<u>39.00</u>
<i>Clerk Information Technology</i>	<u>30.00</u>	<u>30.00</u>	<u>31.00</u>	<u>31.00</u>
<i>Total Staff</i>	<u>202.00</u>	<u>214.00</u>	<u>222.00</u>	<u>220.00</u>

CAPITAL IMPROVEMENT PLAN OVERVIEW

A Capital Improvement Plan (CIP) is 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 and 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 capital items will be funded through the Public Records Modernization Fund, the Court Technology Fund or the General Fund of the county:

RECENT EXPENDITURE AND FIVE-YEAR FORECAST CIP

<u>Capital</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>FY2027</u>	<u>FY2028</u>
Desktop Equipment*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Data Processing Equipment	534,147	22,756	84,061	430,050	500,000	725,000	700,000	700,000
Software	-	-	-	200,000	225,000	-	-	-
Office Equipment	-	-	-	-	-	35,000	-	-
Vehicles	-	-	40,289	-	-	-	47,000	-
Total	\$ 534,147	\$ 22,756	\$ 124,350	\$ 630,050	\$ 725,000	\$ 760,000	\$ 747,000	\$ 700,000

*For FY2021 and beyond, the capital threshold has been changed to \$5,000. Desktop equipment is not capital and is an operating expense.

In FY 2021, the capital threshold for assets became \$5,000. Items of lesser value are still tracked and accounted for but are expensed and not capitalized. A brief description of these future projects follows:

Desktop Equipment

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. Desktop equipment has an estimated useful life of three years. These expenditures are necessary to meet future growth and upgrade requirements based on historical trends. The Clerk's Information Technologies department supports court functions as well as financial systems for the Clerk, Board of County Commissioners, and the Supervisor of Elections. In FY 2018, we began to replace the Clerk's office desktop equipment of the users who require higher processing capabilities with high end laptops (Finance, Accounting, and the CIT departments.) Due to the COVID pandemic, we accelerated the purchase of laptops for clerks to work from home. Going forward, in the remaining years of the schedule, we will be replacing and or upgrading the desktop equipment of the remaining users. Beginning in FY 2021, these items were not capitalized but directly expensed.

Data Processing Equipment

This includes ongoing consideration for the advancement of hardware to ensure the Clerk's Office utilizes technology to its fullest extent. As the court filings are now required to be submitted electronically, the Clerk's Office has been adding additional hardware to accommodate storage of the documents. Each terabyte of additional disk space added for users requires multiple terabytes for additional backup and scanned images. The controller hardware we currently use (NetApp) allows the older, slower drives to be converted to backup and document storage, while the newer drives are used for processing and data retrieval. This increases our storage capacity as well as enhancing performance of our servers.

Currently the Clerk's Office maintains a disaster recovery site at the Emergency Operations Center (EOC) built by the Board. A disaster recovery site allows us to duplicate our data and programming, but it is not real-time. In case of emergency, we activate the site. A true "hot site" maintains 24-hour backup and in the event of loss of our main data center would allow users to switch seamlessly to the systems without any lag or delays. The disaster recovery site for the Clerk's Office is slowly being upgraded to a full "hot site". This means that, should our main servers go off-line, the hot site would allow seamless conversion and operation to all users of the Clerk's systems.

Software

There are several projects slated over the next five years, including upgrades to the financial management system, continued enhancement of accounts payable document imaging and OCR and SAP enhancements for financial reporting. Systems utilized by the Clerk's Office require annual evaluation and planning for replacement. Current economic conditions significantly impact the availability of funds to sustain or enhance major systems.

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 2009. In September 2011, the civil department was integrated to the court system. During FY 2013 and into FY 2014, electronic case filing become mandatory for the civil and criminal departments requiring updated software and will continue with enhancements going forward. 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. In FY 2023, the jury software was replaced with a modern, efficient interface which has lead to a better experience for the community and the agency.

We will also continue the upgrade of the recording software. Software is only capitalized if it is specifically programmed for the Clerk's Office and has a useful life of 3 to 10 years (dependent upon the individual item).

Over the coming year, we will continue to convert our older court records to electronic copies to preserve the information in the future.

Office Equipment

The base disaster recovery office located at the County's Emergency Operations Center 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 a disaster or emergency. Items in this

category are typically replacements for desk chairs and minor office equipment. Office equipment has a useful life of 5 years. During Hurricane Ian, staff were housed at the Emergency Operations Center and campus main office to provide fiscal services as needed during the recovery period.

Vehicles

A second Clerk vehicle was purchased during FY 2023. The replacement program includes not only consideration for mileage, but also the age of the vehicles. This schedule can be varied as reductions in travel and the elimination of the courier have greatly reduced vehicle usage. Vehicles typically have a useful life of 6-10 years and are used primarily to travel to satellite locations & statewide training.

Buildings and Infrastructure

The Clerk’s budget does not include buildings and infrastructure as these items are required to be provided by the Board of County Commissioners. The BCC provides the construction and maintenance of all building used by the Clerk’s office and these items are part of the BCC’s capital assets. Planning for renovation or replacement of out Immokalee site began in FY 2024.

Impact of Capital on Other Operating Expenditures

System enhancement expenditures will have associated software/hardware maintenance and training costs that will require sustained operating expenditures. As new systems come on-line, there will be 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 systems are designed to allow easier access and reporting of data for end users (from within the Clerk’s office, outside agencies and the public.)

Training for our new components will be minimal as our technology department works with the vendors to become “resident experts” on new equipment and software. The following chart summarizes anticipated maintenance and training costs for all systems listed in this section:

	<u><i>FY2024</i></u>	<u><i>FY2025</i></u>	<u><i>FY2026</i></u>	<u><i>FY2027</i></u>	<u><i>FY2028</i></u>
Maintenance/Desktop Equip Costs	\$ 343,500	\$ 400,000	\$425,000	\$ 450,000	\$475,000
Training Costs	133,900	150,000	155,000	165,000	175,000
<i>Net Operating Impact</i>	<u>\$ 477,400</u>	<u>\$ 550,000</u>	<u>\$580,000</u>	<u>\$ 615,000</u>	<u>\$650,000</u>

The majority of capital and training expenditures relate to mandated upgrades and replacement of aging network infrastructure. The software enhancements will increase the availability of access to users (internal and external) allowing our current staff to migrate older data that is only on paper or microfilm to be included in our current recording and court software packages. Our continued enhancements and upgrades will extend the major applications (courts and financial).

LONG RANGE FINANCIAL PLANS

The goals of the Clerk's Office remain to meet all requirements for financial reporting, provide prudent cash management maximizing safe returns on investments, implement efficiency enhancements, remain compliant with debt covenants, and improve public access to records.

We are faced with several factors affecting our long-range plans. The court revenues are out of the control of the Clerk's Office. We are dependent upon the number of cases filed by individuals and the number of traffic citations written by the Sheriff's Office.

Facilities are constructed, operated, and maintained by the Board of County Commissioners (and are not contained in the Clerk's budget). We have requested expansion of our juror area to meet the increasing trial needs.

As explained previously in the Capital sections, the Clerk's Office plans for technology enhancements for the agency. Our Information Technology Services department creates a long-range plan for the agency's technology needs based on input from department directors and industry trends including software integration, hardware, and storage.

The Florida Legislature is currently evaluating court funding models to determine the best method for funding the Clerk's court related expenditures for the future. Clerks in the state have fees for criminal and civil infractions set to the maximum allowed per *Florida Statute* as requested by the Florida Clerk of Courts Operation Corporation and the Legislature. The Legislature has added reporting requirements to maintain another data system set forth by the State.

Future financial plans remain conservative until stable funding, can be established, particularly for court related functions. Growth in the county will provide additional funding through taxes even at consistent tax rates. The costs associated with the required additional services to a rapidly growing population will create a need for greater funding both in court and non-court funds. It is critical that the funding models be stabilized to allow for future financial planning. We have a plan for expenditure and have identified those expected costs.

Revenue projections to meet these needs are unstable and may fall short of what is necessary to continue service levels under current models. Even with increased automation and process efficiencies, the volumes of transactions will require some increases in staffing, technology enhancements and facility improvements.

The Court Technology and Public Records Modernization fund balances are insufficient to sustain technology needs long-term. Legislative changes to create a more stable funding stream are needed. When the number of documents recorded declines, we will experience shortfalls in these funds.

With these items noted, the relative outlook of revenues in FY 2024 are aligned with FY 2023 levels. The court revenues appear to be stable and able to sustain current staffing levels. Our computer infrastructure is budgeted for an upgrade in the current cycle with maintenance and smaller systems being replaced in future years.

The following chart depicts our projection of budgeted revenues for the funds of the Clerk’s Office. The revenues are projected based on historical trends and the cyclical nature of the Clerk’s Office. The General fund budgeted revenues are expected to increase based on the direction from the Board of County Commissioners budget guidance issued annually. The Court Technology Trust Fund and Public Records Modernization Fund are tied directly to the General Fund revenues. Our Court Services Trust Fund budgeted revenues are based on the expected increases or decreases from the State Legislature for the Court Services Fund determined annually.

<i>Clerk of the Circuit Court</i>								
<i>Revenue Projections by Fund</i>								
<i>(excluding Carryforward Fund balances)</i>								
Fund Title	Actual FY 2021	Actual FY 2022	Actual FY 2023	Approved FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028
General Fund	\$ 13,934,301	\$ 14,287,013	\$ 16,322,061	\$ 18,158,200	\$ 18,612,200	\$ 18,984,400	\$ 19,364,100	\$ 19,751,400
Court Services Fund	7,412,092	8,039,556	8,906,198	8,488,311	8,912,700	9,046,400	9,182,100	9,319,800
Court Technology Trust Fund	1,423,623	1,136,147	965,901	964,200	988,300	1,008,100	1,028,300	1,048,900
Public Records Modernization	475,381	396,847	399,494	437,000	447,900	456,900	466,000	475,300
	<u>\$ 23,245,397</u>	<u>\$ 23,859,563</u>	<u>\$ 26,593,654</u>	<u>\$ 28,047,711</u>	<u>\$ 28,961,100</u>	<u>\$ 29,495,800</u>	<u>\$ 30,040,500</u>	<u>\$ 30,595,400</u>

Revenue projections continue to increase in the general revenue and court services funds as the county continues to grow in population and development. The court technology trust fund and the public records modernization fund are projected to remain somewhat stable due to the continued enhancement of technology throughout the agency and the costs to maintain those changes.

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REVENUE BUDGET SUMMARY

ounty
ANNEX
By Floor

REVENUE POLICY

User charges derived by the Clerk for services rendered for court and non-court activities are classified as fees in their respective funds and are available to offset functions of the Clerk’s Office. Recording 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 from the Board of County Commissioners in lieu of fees. The court fees consist mainly of filing fees and service charges for court activities.

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. *Florida Statute 28.33* govern interest earnings and investment activities of the Clerk’s Office.

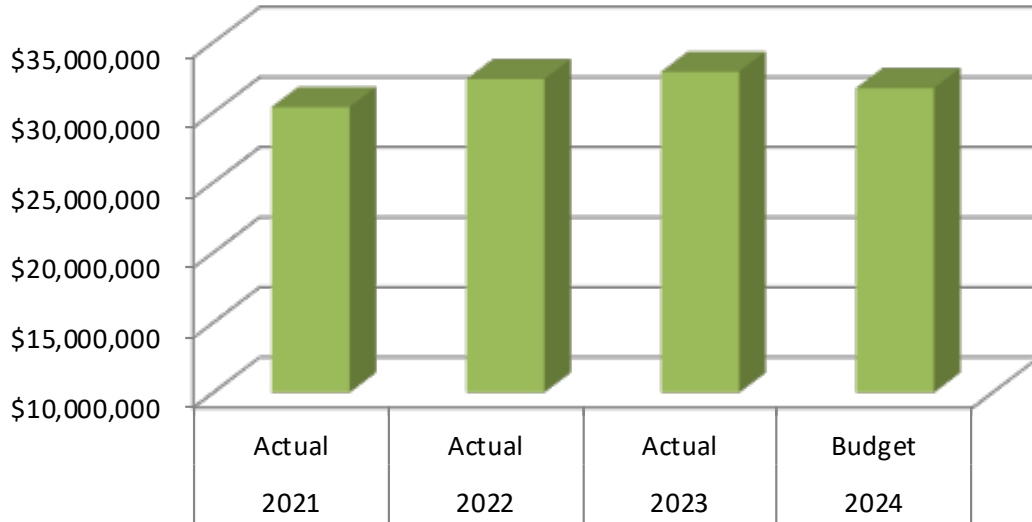
Revenues are forecast based on current and historical activity levels. The forecast assumes a continuation of the decrease in activity and an anticipated reduction in court fees based upon an expected general downturn in economic conditions. Note that the Clerk follows the statutory guideline of establishing a 5% reserve against non-court projected revenues.

The charts below reflect the actual revenues from FY 2021 through FY 2023 with the budget revenues for FY 2024. In conjunction with the decreases in our expenditure budget during FY 2023, the court functions had payments slightly higher than expected. Court functions exceeded the original amount of revenue projected. Recording continues to stabilize to pre-pandemic levels of revenues as the housing markets return to normalized levels.

GROSS REVENUES 2021 – 2024

	<i>2021</i>	<i>2022</i>	<i>2023</i>	<i>2024</i>
	Actual	Actual	Actual	Budget
Clerk Revenue	\$ 30,382,419	\$ 32,373,868	\$ 32,907,877	\$ 31,736,517

Clerk Revenues



<i>Revenues, Carry Forward & Transfers by Major Class</i>	<i>2021 Actual</i>	<i>2022 Actual</i>	<i>2023 Actual</i>	<i>2024 Approved</i>
Charges for Services	\$ 14,433,916	\$ 13,641,056	\$ 12,701,255	\$ 11,817,511
Carry Forward	7,137,021	8,514,306	6,734,437	4,963,806
Interest Income	53,002	193,086	879,875	232,200
5% Statutory Reduction	-	-	-	(252,600)
Board Transfer	8,565,900	9,542,900	12,080,000	14,681,000
Transfer from State (Jury funding)	192,580	482,520	512,310	294,600
Total Available for Operations	\$ 30,382,419	\$ 32,373,868	\$ 32,907,877	\$ 31,736,517

The increase in Board transfer is a result of Board budget policy authorized the Clerk to provide for the general wage adjustment for personnel. The BCC policy requested that general expenditures be kept as low as possible based on potential state-wide revenue shortfalls. The Clerk met this policy.

KEY REVENUE SOURCES

Key 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 Fees, Cost, and Service Charges
- Transfer in lieu of fees from BCC for services provided to BCC

Recording:

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

- Recording of Legal Documents – Charges for indexing and recording, making transcripts of records, and Affidavits of Domicile. These fees have decreased dramatically when compared to several years ago. This budget shows a decrease in comparison to last budget due to the reduced number of passport applications and expected reduction in records transcripts requested now that most records are available online.
- Documentary Stamp Commissions: Fees collected in processing documentary stamp sales from recording real property transactions. These fees are continuing to increase, even during the pandemic, as home sales continue to rise.

Clerk of the Circuit and County Courts:

Collection of fines, fees, court costs and service charges per *Florida Statutes*.

- Revenues – Effective July 1, 2013 the court system was funded through collection of fines, fees, court costs and service charges and an appropriation from the State of Florida based upon *Florida Statutes*. If revenues collected are insufficient to meet the expenditures needs of the office, the Clerk may petition for funding from a trust fund established with the State for the purpose of funding Clerks with revenue shortfalls. FY 2024 reflects a decrease from the prior year's final budget due to the expected slowing of recording revenues from FY 2023. The Clerk continues to work with collection agencies and set payment plans to facilitate payment processing. In FY 2024, the CCOC will see relief with proposed increases in fees with separate funding for services.

Clerk to the Board:

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

- Board Transfer – Transfer in lieu of fees to cover Finance, Board Minutes and Records, and certain statutorily mandated court costs. The proposed Board of County Commissioners transfer of \$14,681,000 funds costs of services provided to the Board. These additional funds of \$1,773,500 to cover increases in salaries based upon a pay plan study to handle the additional workload. An additional \$827,500 is required to balance the unfunded portion of the Courts revenues not allocated by the State.

Miscellaneous:

Revenue from sources not otherwise provided for above.

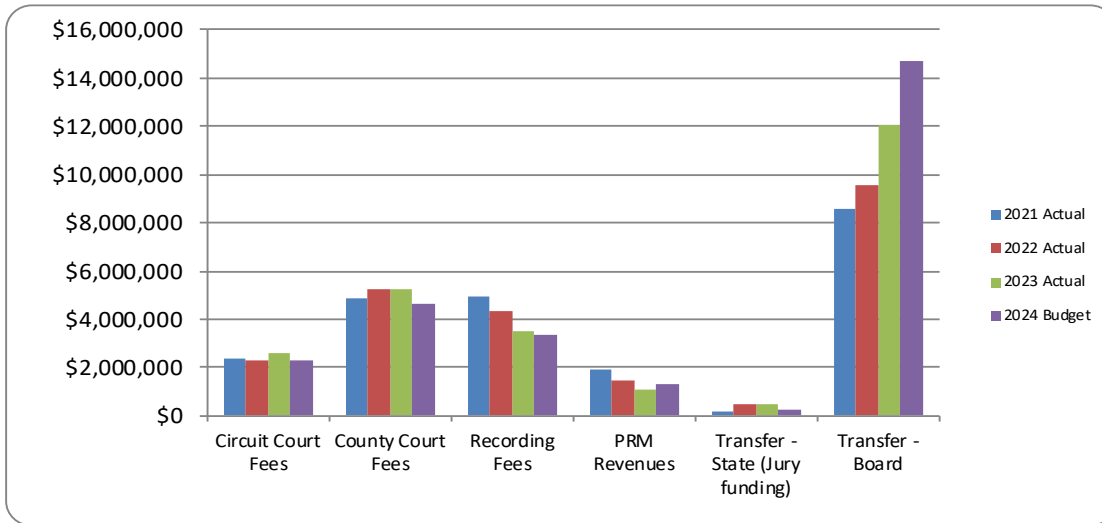
- Interest: Cash balances are expected to decrease in FY 2024. All revenues above 1/12th of our annual court budget are remitted monthly to the State, reducing our cash on hand and interest earned. In months that there may be a shortfall in revenues below budget, there is not an authorized state budgetary mechanism to provide funding.

ASSUMPTIONS FOR REVENUE ESTIMATES

The procedures used to estimate revenues are as follows:

- Recording Fees revenues are 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. In FY 2023 this number is adjusted anticipating the continued slowing of real estate transaction filings.
- Clerk of the Circuit and County Court revenue is based upon legislative policy. Budget policy for the courts is based upon *Florida Statute* and policies developed by the Florida Clerk of Courts Operation Corporation (CCOC). Budget Caps are established by the state legislature for all clerks in total. The CCOC sets individual budgets for each county. The expenditure budget is prepared and submitted to the CCOC for approval. This budget is controlled through cost measurement (weighted case calculation based upon average costs). This measurement may result in a further reduction of the court related budgets if the number of court cases fall short of projections. This calculation does not factor local judicial practices for processing cases or court session staffing requirements or varying costs for services by county. The court activities are funded through the collection of fees, fines, court costs and service charges.
- Clerk to the Board revenues are based upon estimated costs of services to the Board for personnel, operating and capital for the accounting, audit, minutes and records departments. This budget is approved by the BCC and any residual funds at the end of the year are returned to the BCC General Fund.
- Special Revenue Funds are linked directly to the statutory changes in Article V for the court system. Each recorded document generates a minimal fee that helps to fund the maintenance and enhancements of the Public Records Modernization and Court Technology funds.

SIGNIFICANT REVENUE TRENDS



	2021 Actual	2022 Actual	2023 Actual	2024 Budget
Circuit Court Fees	\$ 2,346,170	\$ 2,317,523	\$ 2,612,882	\$ 2,315,511
County Court Fees	4,897,751	5,260,967	5,280,542	4,621,700
Recording Fees	4,957,936	4,340,329	3,515,883	3,346,750
PRM Revenues	1,886,667	1,477,642	1,061,112	1,350,000
Transfer - State (Jury funding)	192,580	482,520	512,310	294,600
Transfer - Board	8,565,900	9,542,900	12,080,000	14,681,000
Annual Totals	\$ 22,847,004	\$ 23,421,881	\$ 25,062,729	\$ 26,609,561

Clerk of the Circuit and County Court State Authorized Fees, Costs, Service Charges:

The court activities are funded through the collection of fees, fines, court costs and service charges. We are projecting a slight decrease in the FY 2024 circuit and county fees from the final reduced FY 2023 budget.

Recording and Documentary Stamp Fees: These fees combined are expected to decrease in FY 2024 to \$3,346,750 approximately 4.8% lower than the FY 2023 actual levels as the economic environment continues to fluctuate.

Public Records Modernization Fees: These fees are directly tied to the recording fees mentioned above and are expected to increase slightly. An additional small amount comes from the fines incurred on criminal and traffic offenses.

Transfer from the State: These funds are for special revenue sources from the State of Florida for jury management and foreclosure case processing. The funds are declining slightly due to the revenue shortfalls from the CCOC.

Transfer from the Board of County Commissioners: These funds are transferred in lieu of individual fees to the Clerk’s Office to pay for the Clerk to Board functions (Finance, Board Minutes and Records and statutorily obligated court costs – facilities, telephone and communication services). The Board of County Commissioners has budgeted \$14,681,000 for the payment of these costs including additional staff for the continued growth in county activities in FY 2024, an increase of 21.53% from the FY 2023 final budget.

REVENUE HISTORY AND FORECASTS BY DIVISION

Description	2021 Actual	2022 Actual	2023 Actual	2024 Budget
General Administration:				
Copies	\$ 35	\$ 32	\$ 34	\$ -
Administrative Fee	231,877	63,685	66,569	63,000
Miscellaneous Fees and Charges	35,395	57,748	12,232	5,300
Total General Administration	267,307	121,465	78,835	68,300
Clerk to the Board:				
Copies	29,225	58,978	84,855	56,750
Lobbyist Registration Fees	3,700	4,200	4,800	4,500
Miscellaneous	32,505	47,249	51,112	44,000
Total Clerk to the Board	65,430	110,427	140,767	105,250
Clerk of the Circuit Court:				
State Authorized Fees, Cost, Service Charges	2,346,170	2,317,523	2,612,882	2,315,511
Clerk of the County Court:				
State Authorized Fees, Cost, Service Charges	4,897,751	5,260,967	5,280,542	4,621,700
Recording and Clerks Accounting:				
User Fees	4,957,936	4,340,329	3,515,883	3,346,750
Clerk Information Technology:				
User Fees	12,655	12,703	11,234	10,000
Interest Income:				
General Administration	29,256	110,472	433,994	79,200
Court Services Fund	11,409	27,263	141,599	28,000
Public Records Modernization (PRM 1093 & 1094)	12,337	55,351	304,282	125,000
	53,002	193,086	879,875	232,200
Public Records Modernization (PRM 1093 & 1094)				
Charges for Services	1,886,667	1,477,642	1,061,112	1,350,000
Total Service Charges	14,486,918	13,834,142	13,581,130	12,049,711
5% Statutory Reduction (non-court)	-	-	-	(252,600)
Net Service Charges and Interest	14,486,918	13,834,142	13,581,130	11,797,111
Board Transfer	8,565,900	9,542,900	12,080,000	14,681,000
State of Florida Transfer	192,580	482,520	512,310	294,600
Carryforward PRM	-	-	-	4,963,806
Total	\$ 23,245,398	\$ 23,859,562	\$ 26,173,440	\$ 31,736,517

Note: PRM funds are combined for presentation purposes. Details for the funds can be found under the tab labeled Special Revenue

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A black and white photograph of a person's hands working on a desk. One hand holds a pen pointing to a document with a grid of numbers, while the other hand uses a calculator. Several stacks of coins are arranged in a row on the desk. A blue banner with white text is overlaid on the image.

EXPENDITURE SUMMARY

EXPENDITURE POLICIES

The Clerk of Courts remains in compliance with *Florida Statutes*, maintains a balanced budget and attempts to follow State and local budget guidance each year when preparing budget submissions.

By statute, several costs may only be charged to one area of the budget. Examples are facilities costs and technology which cannot be a part of the State court budget. Costs associated with the State court budget for personnel and operations are contained in the Court Services fund and only statutorily required costs (telephone, technology, and facilities costs) are charged separately in the General Fund or one of the Public Records Modernization funds.

The following chart illustrates the allocation of expenditures to the various funds of the Clerk's Office:

<u>Expenditure Type:</u>	0011 (011) General Fund	1091 (013) Court Services	1093 (177) Court Technology	1094 (197) Public Records Modernization
General Administration	X	X		
Clerk to Board	X			
Clerk of Circuit Court	X	X		
Clerk of County Court	X	X		
Recording & Clerks Accounting	X	X		
Clerk Information Technology	X		X	X
Public Records Modernization			X	X

DEPARTMENTAL BUDGET SUMMARIES OF ACTUAL EXPENDITURES

Department/Object Class	2021 Actuals	2022 Actuals	2023 Actuals	2024 Budget
Administration				
Personnel Services	\$ 1,045,548	\$ 1,410,385	\$ 1,304,820	\$ 1,532,000
Operating Expense	96,794	93,280	186,549	152,100
Capital Outlay	-	-	40,289	-
Total	1,142,342	1,503,665	1,531,658	1,684,100
Clerk to the Board				
Personnel Services	4,934,675	5,396,118	6,557,482	7,213,511
Operating Expense	740,298	552,702	383,188	568,300
Capital Outlay	-	-	-	-
Total	5,674,973	5,948,820	6,940,670	7,781,811
Clerk of the Circuit Court				
Personnel Services	2,458,990	2,676,126	3,017,362	3,399,299
Operating Expense	103,895	176,952	173,350	253,000
Total	2,562,885	2,853,078	3,190,712	3,652,299
Clerk of the County Court				
Personnel Services	2,207,162	2,468,213	2,892,996	3,196,300
Operating Expense	415,940	415,508	99,613	86,100
Total	2,623,102	2,883,721	2,992,609	3,282,400
Recording and Clerks Accounting				
Personnel Services	2,496,621	2,777,599	3,416,168	3,667,200
Operating Expense	204,659	308,473	332,113	392,700
Capital Outlay	-	-	-	-
Total	2,701,280	3,086,072	3,748,281	4,059,900
Clerk Information Technology				
Personnel Services	2,042,326	2,196,808	2,589,716	2,695,900
Operating Expense	2,131,668	2,216,642	2,016,172	2,118,300
Capital Outlay	534,147	22,756	84,061	96,800
Total	4,708,141	4,436,206	4,689,949	4,911,000
Public Records Modernization Funds 1093 (177) & 1094 (197)				
Personnel Services	373,871	59,380	480,805	1,392,101
Operating Expense	-	96,329	2,664,459	2,169,500
Capital Outlay	-	-	-	533,250
Reserves	-	-	-	2,270,156
Total	373,871	155,709	3,145,264	6,365,007
Summary				
Personnel Services	15,559,193	16,984,629	20,259,349	23,096,311
Operating Expense	3,693,254	3,859,886	5,855,444	5,740,000
Capital Outlay	534,147	22,756	124,350	630,050
Reserves	-	-	-	2,270,156
Total Expenditures	\$ 19,786,594	\$ 20,867,271	\$ 26,239,143	\$ 31,736,517

Operating and capital expenditures in the Public Records Modernization Funds have increased as we have budgeted to purchase new recording and tax deed software in this budget.

EXPENDITURES BY MAJOR CATEGORIES

EXPENDITURES	2021	2022	2023	2024
MAJOR CATEGORIES:	Actual	Actual	Actual	Budget
<i>Personnel Expenditures</i>				
Salaries	\$ 10,640,336	\$ 11,677,452	\$ 14,196,746	\$ 16,181,811
Retirement	1,323,776	1,591,676	2,034,343	2,511,500
Health	2,561,236	2,609,416	2,106,398	3,172,700
Other Benefits	1,033,845	1,106,085	1,921,862	1,230,300
<i>Total Personnel Expenditures</i>	15,559,193	16,984,629	20,259,349	23,096,311
<i>Operating Expenditures</i>				
Legal	13,336	3,583	5,151	20,000
Contractual	322,991	412,361	2,454,184	881,300
Travel	5,299	14,439	21,129	71,400
Telephone	81,466	92,010	99,516	205,700
Postage/Freight	155,210	218,465	203,501	197,300
Equipment/Maintenance	1,297,707	737,041	551,736	343,700
Other	1,817,245	2,381,987	2,520,225	4,020,600
<i>Total Operating Expenditures</i>	3,693,254	3,859,886	5,855,442	5,740,000
<i>Capital Expenditures</i>				
Equipment	534,147	22,756	22,756	430,050
Software	-	-	-	200,000
Other	-	-	101,594	-
<i>Total Capital Expenditures</i>	534,147	22,756	124,350	630,050
<i>Reserves</i>	-	-	-	2,270,156
<i>Total Expenditures</i>	<u>\$ 19,786,594</u>	<u>\$ 20,867,271</u>	<u>\$ 26,239,141</u>	<u>\$ 31,736,517</u>

As exhibited in the chart above, most expenditures result from personnel expenditures. As the Clerk's office is a service-oriented operation, this is to be expected. There is an overall increase in the personnel costs due to the general wage adjustment and increasing retirement.

During the last several years, the rates have jumped dramatically for the Clerk's Office for the cost of retirement. The Florida legislature has passed several laws to attempt to counteract this trend. They have required individual contributions, split the plan into an investment or defined benefit plan and changed the retirement age from the current 62 for those hired before July 2011 to age 65 for clerks hired after July 2011.

The other large increase is in health benefits. The Clerk participates in the Board of County Commissioners health plan. Participation rates are determined by the Board. Even though the rates have not increased for several years, many participants have now qualified for the premium plan. These cost increases have raised our costs for insurance.

Actual costs were well below budget in prior years due to our ongoing inability to hire and retain full time staff, particularly in courts. Market level salaries have continued to increase as has the employment market, even after COVID-19, due to the continued growth in Collier County.

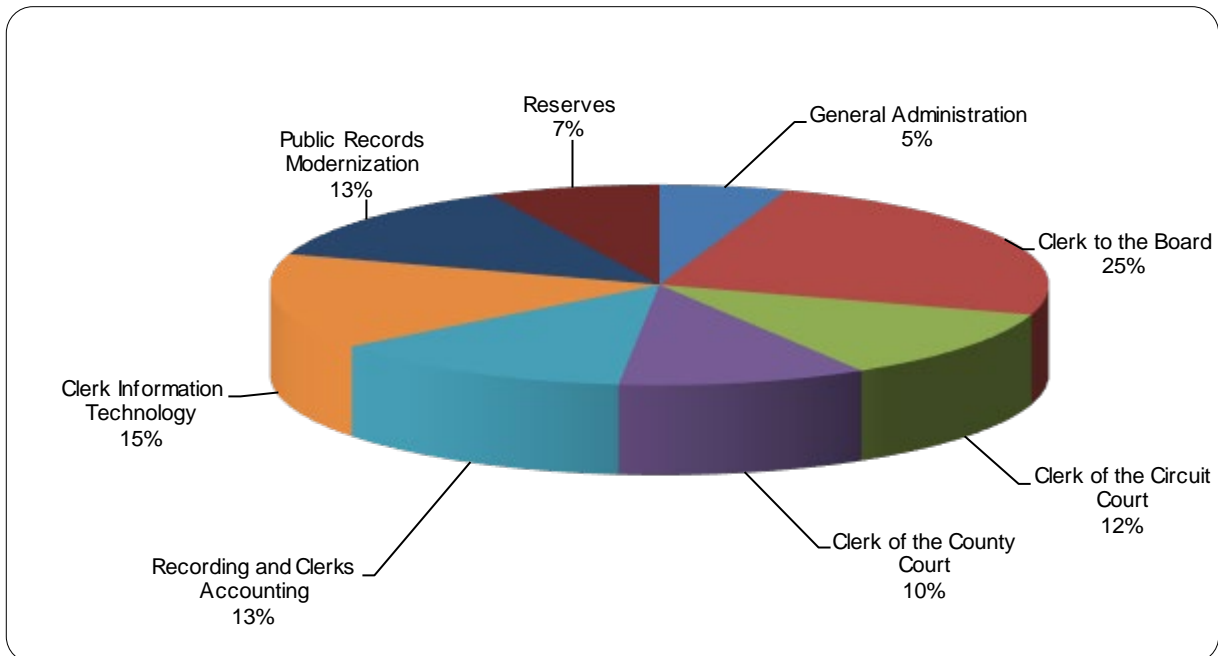
Equipment and equipment maintenance are budgeted to increase due to the budgeted purchase of recording and tax deed software. Capital expenditures are anticipated to increase with the purchase of more automation for the Clerk’s office.

APPROPRIATIONS 2021 - 2024

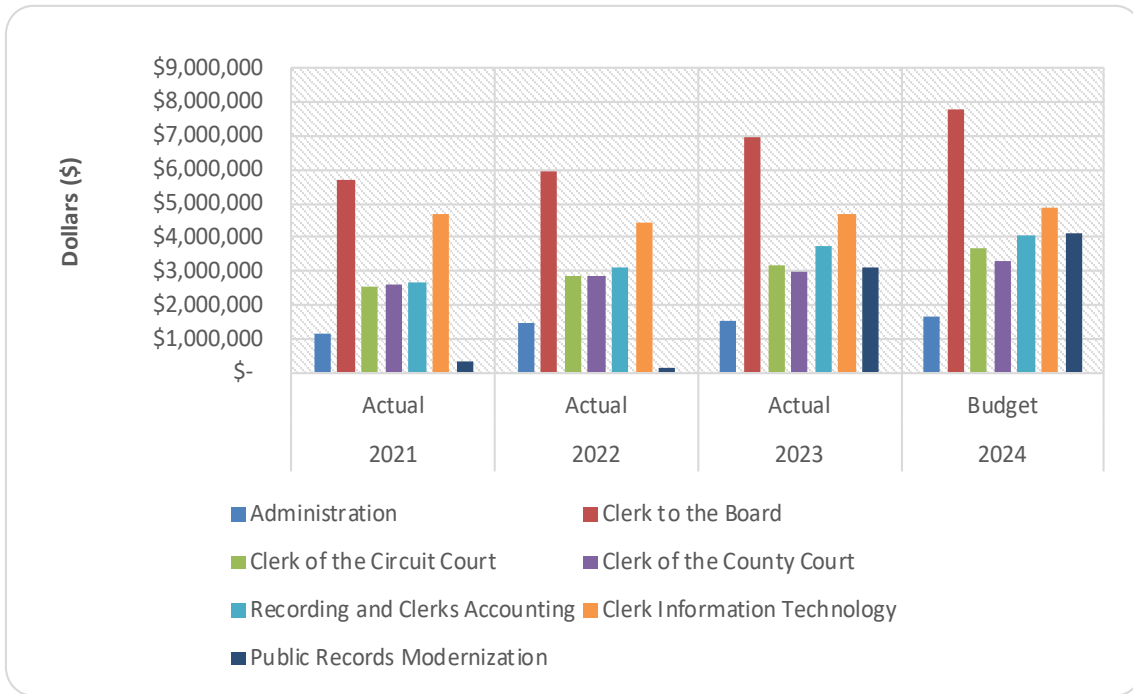
All Funds Presentation	2021	2022	2023	2024
By Function	Actual	Actual	Actual	Budget
General Administration	\$ 1,142,342	\$ 1,503,665	\$ 1,531,658	\$ 1,684,100
Clerk to the Board	5,674,973	5,948,820	6,940,670	7,781,811
Clerk of the Circuit Court	2,562,885	2,853,078	3,190,712	3,652,299
Clerk of the County Court	2,623,102	2,883,721	2,992,609	3,282,400
Recording and Clerks Accounting	2,701,280	3,086,072	3,748,281	4,059,900
Clerk Information Technology	4,708,141	4,436,206	4,689,949	4,911,000
Public Records Modernization	373,871	155,709	3,145,264	4,094,851
Reserves (designated PRM funds only)	-	-	-	2,270,156
Total	<u>\$ 19,786,594</u>	<u>\$ 20,867,271</u>	<u>\$ 26,239,143</u>	<u>\$ 31,736,517</u>

The increase in public records modernization budget is due to the Clerk’s office developing and implementing success factors and time and attendance software to integrate into the new SAP functionality.

2024 APPROPRIATIONS ALLOCATION



HISTORY OF EXPENDITURES BY DIVISION



CAPITAL BUDGETS BY DIVISION

Capital Outlay	2021 Actual	2022 Actual	2023 Actual	2024 Budget	Variance
Administration	\$ -	\$ -	\$ 40,289	\$ -	\$ (40,289)
Clerk of the Board	-	-	-	-	-
Clerk of the Circuit Court	-	-	-	-	-
Clerk of the County Court	-	-	-	-	-
Recording and Clerks Accounting	-	-	-	-	-
Clerk Information Technology	534,147	22,756	84,061	96,800	12,739
Public Records Modernization	-	-	-	533,250	533,250
Total	\$ 534,147	\$ 22,756	\$ 124,350	\$ 630,050	\$ 505,700

The purchases in FY 2024 capital budget include hardware and software to continue to assist with storage, security, and remote connectivity. We will be purchasing servers, disk storage, WEB firewalls and console connection devices.

ASSUMPTIONS FOR EXPENDITURE ESTIMATES

The procedures used to estimate expenditures are as follows:

- Total expenditures are largely personnel related, historically 70-80% of total expenditures. We anticipate a slight increase in our workload for this budget cycle.
- A 7% increase was budgeted for COLA but was increased due to pay plan study by the BCC.
- The Florida State Retirement System increased the rates for all classes of clerks on July 1, 2023. The regular class rate is 13.57% of wages, Senior Management is 34.52% and elected officials are at 58.68%. Additionally, individuals contribute 3% toward their state retirement plan.
- Capital expenditures are projected to decrease \$124,350 from expenditures in FY 2023.
- The BCC budget guidance for non-court expenditures increased 4.25% from the prior year's budget. Our budget submittal for the non-court operating budget was an increase in the budget by 4.11%.
- The State court budget is \$8,150,400, a 13.72% increase from the final FY 2023 budget, based upon Florida Clerk of Courts Operations Corporation budget directives and anticipated revenues.



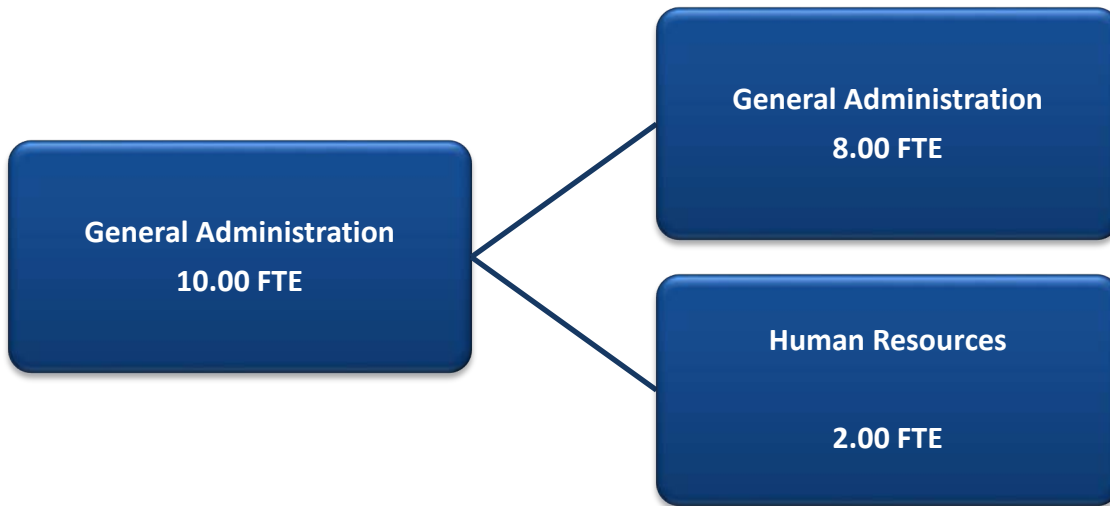
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DEPARTMENT BUDGET DETAILS

GENERAL ADMINISTRATION



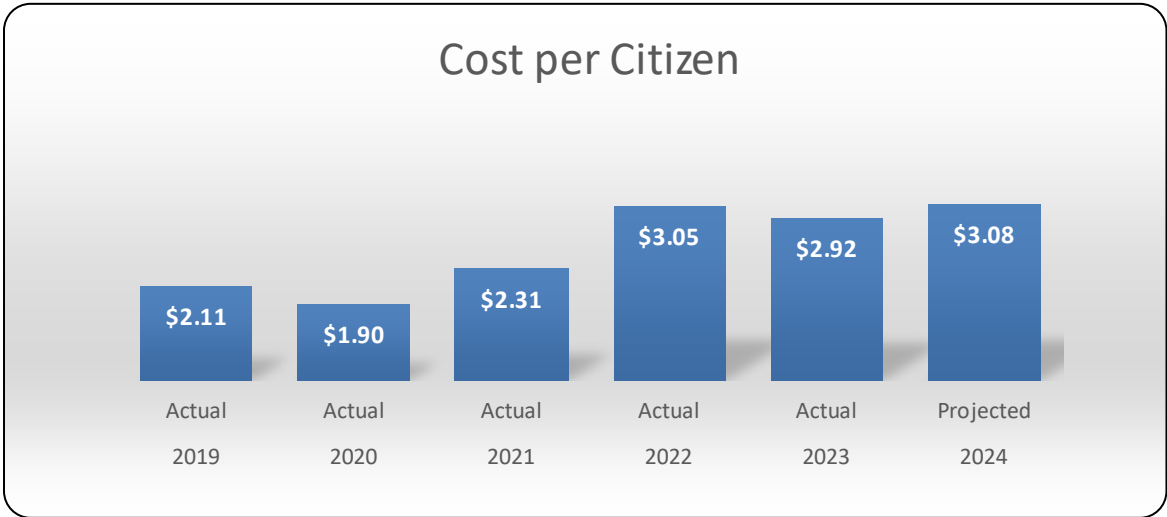
GENERAL ADMINISTRATION – CLERK’S ADMINISTRATION

The Clerk’s General Services 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. Costs are allocated between court and non-court functions based upon agency full time equivalents (FTE).

Major Accomplishments Fiscal Year 2023:

- Addressed Clerk’s funding model with Clerk’s state-wide legislative committee to recommend process overhaul in compliance with legislative requirements.
- Continued Clerk’s staff training in the use and functionality of the Clerk’s website to facilitate effective and efficient customer service.
- Expanded customer Self-Help Center.
- Enhanced audio, video and interactive capabilities on the Clerk’s website.
- Expanded community outreach efforts through new services, online educational curriculum and public relations handouts.
- Organized approximately 33 speaking and outreach activities demonstrating the services available with various civic, media and educational groups.
- Participated in news radio interviews.
- Published and distributed issues of Collier Clerk Newsletter through Clerk’s offices, other constitutional offices, public libraries, community groups, civic organizations, and email distribution lists.
- Implemented new Jury Management System for expanded functionality and streamlined customer service.

Performance Measures:



Efficiency:

- Continue to provide the general management of the Clerk’s Office in a manner pursuant to *Florida Statutes*.
- Expansion of educational programs to enhance citizen awareness of the Clerk’s services available electronically.

GENERAL ADMINISTRATION – CLERK’S ADMINISTRATION

*Clerk of the Circuit Court
General Fund
Administration - Clerk's Administration*

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 683,756	\$ 618,000	\$ 615,193	\$ 640,600	\$ -	\$ 640,600	\$ 22,600	3.66%
Operating Expenditures	34,179	138,000	126,910	52,900	-	52,900	(85,100)	(61.67%)
Capital Expenditures	-	41,000	40,289	-	-	-	(41,000)	(100.00%)
Total Appropriations	\$ 717,935	\$ 797,000	\$ 782,392	\$ 693,500	\$ -	\$ 693,500	\$ (103,500)	(12.99%)
Permanent Positions	4.86	4.86	4.86	4.14	-	4.14	(0.72)	(14.81%)
Court Services Fund 1091 (013)								
Personnel Services	\$ 480,992	\$ 395,400	\$ 393,890	\$ 577,700	\$ -	\$ 577,700	\$ 182,300	46.11%
Operating Expenditures	16,901	19,400	16,410	19,800	-	19,800	400	2.06%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 497,893	\$ 414,800	\$ 410,300	\$ 597,500	\$ -	\$ 597,500	\$ 182,700	44.05%
Permanent Positions	4.14	4.14	4.14	3.86	-	3.86	(0.28)	(6.76%)
Total All Funding Sources								
Personnel Services	\$ 1,164,748	\$ 1,013,400	\$ 1,009,083	\$ 1,218,300	\$ -	\$ 1,218,300	\$ 204,900	20.22%
Operating Expenditures	51,080	157,400	143,320	72,700	-	72,700	(84,700)	(53.81%)
Capital Expenditures	-	41,000	40,289	-	-	-	(41,000)	(100.00%)
Total Appropriations	\$ 1,215,828	\$ 1,211,800	\$ 1,192,692	\$ 1,291,000	\$ -	\$ 1,291,000	\$ 79,200	6.54%
Permanent Positions	9.00	9.00	9.00	8.00	-	8.00	(1.00)	(11.11%)

Budget Highlights:

Actual FY 2023:

- Total expenditures for the FY 2023 are \$19,108 or 1.58 percent less than budgeted due to savings in personal services from a temporary vacancy and lower legal fees during the budget cycle.

Current FY 2024:

- The FY 2024 budget represents an increase of \$79,200 or 6.54% when compared to the FY 2023 budget. The increase is due to staffing realignment of duties and experience.

Expanded FY 2024:

- There are no expanded positions or services planned for FY 2024 budget.

GENERAL ADMINISTRATION – GOALS AND OBJECTIVES

Major Goals for Fiscal Year 2024:

- Implement new time and attendance system for all participating county agencies to minimize risk and provide increased efficiencies.
- Expand community outreach initiatives related to homeowner associations, public schools, and civic groups in Collier County.
- Continue to improve website with information, easy accessibility and enhanced interactive capabilities, update, edit and enhance the www.collierclerk.com website.
- Increase public awareness and understanding of the Office of the Clerk of Courts.
- Develop a multifaceted plan to bring the Clerk's programs and services to citizens by measurable increases in newsletter circulation, published press releases and an increase in the Fraud alert registration.
- Increase employee engagement with internal newsletter and management meetings.
- Modernize public record for recorded documents dating back to the inception of Collier County.
- Update the Jury system by automating the intake and processes.
- Obtain GFOA Publication Awards.

Key Objectives for 2024:

- Provide for the general management of the Clerk's divisions.
- Ensure all procurements of goods and services are acquired in an efficient and effective manner.
- Continue to update, enhance, and evolve www.collierclerk.com
- Provide newsletters, press releases, notices and promotional materials utilizing print, audio, video, and other forms of electronic media to promote public information and transparency.
- Expand education seminars, speaking engagements, individual meetings with the public.
- Act as liaison to media and public requests for data and information related to court, official records and county government minutes and records.
- Coordinate information in emergency situations for staff and the public.
- Promote county-wide initiatives, such as: Sunshine Week and Internal Audit Awareness Month and by coordinating related outreach events and media activities.

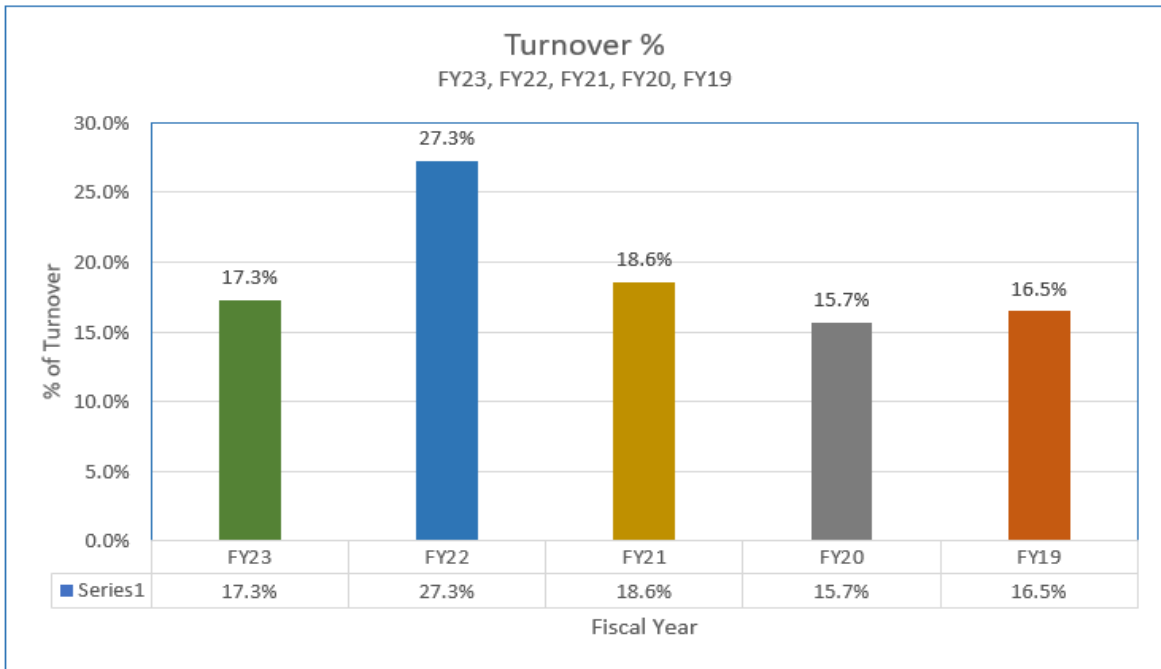
GENERAL ADMINISTRATION – HUMAN RESOURCES

The Clerk's Human Resources department is responsible for handling all people-related concerns and needs within the organization. Human Resources manages the entire employee lifecycle, which includes recruiting, hiring, on-boarding, compensation administration, performance management, policy management, training and development, discipline, and off-boarding. It is the goal of Human Resources to increase employee engagement by improving communication through the organization, specifically between leadership and between leadership and staff. Through increased employee engagement, it is anticipated that turnover will reduce throughout the Clerk's Office and improve services provided to the public, vendors, other agencies, and staff.

Major Accomplishments Fiscal Year 2023:

- Began a multi-year review and revisions of Clerk's Office policies (11 policies reviewed and updated; anticipated completion by end of fiscal year 2024).
- Reviewed and modified all job descriptions to match current pay plan, requirements, and responsibilities (completed with plans to review and make edits as needed annually).
- On average, maintained a vacancy rate of 10% or lower (on-going initiative).
- Human Resources worked as part of a joint county-wide team for the SAP Hana S/4 implementation (completed).
- Partnered with the Collier Sheriff's Office to conduct Active Shooter training for all staff.
- Human Resources serving as a subject matter expert on the joint county-wide team implementing an automated time and attendance system and employee self-service portal (anticipated completion date is June 2024).
- Increased employee engagement by holding employee meeting with the Clerk (on-going initiative).
- Turnover reduced from 49 or 27.3% in FY22 to 35 or 17.3% in FY23.
- Developed career progression ladder for Courts, Recording, and Satellites to increase career mobility for hourly staff (implementation fiscal year 2024).

TURNOVER HISTORY



• For employee headcount and turnover calculations, HR is included in Administration.

- The number of separations increased consistently from FY19 through FY22, with the exception of FY20, which was the start of COVID.
- From FY19 to FY22, turnover increase 75%.
- Turnover percentage for FY23 is 17.3%, which is a 28.6% decrease from FY 22.

DEMOGRAPHICS

DEMOGRAPHICS					
Age Demographics*		Male	Female	Total	Percentage
*actual employees as of 09/30/2023	Age 18-29	15	29	44	21.0%
	Age 30-39	13	23	36	17.1%
	Age 40-49	8	29	37	17.6%
	Age 50-59	13	37	50	23.8%
	Age 60-69	9	29	38	18.1%
	Age 70-79	3	1	4	1.9%
	Age 80-89	1	0	1	0.5%
		62	148	210	100.0%
Years of Service*		Male	Female	Total	Percentage
*actual employees as of 09/30/2023	0-5 years	46	86	132	62.9%
	6-10 years	7	4	11	5.2%
	11-15 years	2	8	10	4.8%
	16-20 years	2	21	23	11.0%
	21-25 years	2	19	21	10.0%
	26-30 years	2	3	5	2.4%
	30+ years	1	7	8	3.8%
		62	148	210	100.0%

GENERAL ADMINISTRATION – HUMAN RESOURCES

*Clerk of the Circuit Court
General Fund
Administration - Human Resources*

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 127,009	\$ 155,500	\$ 152,922	\$ 162,700	\$ -	\$ 162,700	\$ 7,200	4.63%
Operating Expenditures	29,130	37,500	28,978	46,000	-	46,000	8,500	22.67%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 156,139	\$ 193,000	\$ 181,900	\$ 208,700	\$ -	\$ 208,700	\$ 15,700	8.13%
Permanent Positions	1.08	1.08	1.08	1.03	-	1.03	(0.05)	(4.63%)
Court Services Fund 1091 (013)								
Personnel Services	\$ 118,628	\$ 144,400	\$ 142,815	\$ 151,000	\$ -	\$ 151,000	\$ 6,600	4.57%
Operating Expenditures	13,070	17,300	14,251	33,400	-	33,400	16,100	93.06%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 131,698	\$ 161,700	\$ 157,066	\$ 184,400	\$ -	\$ 184,400	\$ 22,700	14.04%
Permanent Positions	0.92	0.92	0.92	0.97	-	0.97	0.05	5.43%
Total All Funding Sources								
Personnel Services	\$ 245,637	\$ 299,900	\$ 295,737	\$ 313,700	\$ -	\$ 313,700	\$ 13,800	4.60%
Operating Expenditures	42,200	54,800	43,229	79,400	-	79,400	24,600	44.89%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 287,837	\$ 354,700	\$ 338,966	\$ 393,100	\$ -	\$ 393,100	\$ 38,400	10.83%
Permanent Positions	2.00	2.00	2.00	2.00	-	2.00	-	0.00%

Budget Highlights:

Actual FY 2023:

- Total expenditures for the FY 2023 are \$15,734 or 4.44 percent less than budgeted due to savings in lower legal fees and other operating expenses.

Current FY 2024:

- The FY 2024 budget represents an increase of \$38,400 when compared to the FY 2023 budget. The increase stems largely from advancing recruitment resources and additional personal service costs associated with pay plan implementation.

Expanded FY 2024:

- There are no expanded positions or services included in the FY 2024 budget.

GENERAL ADMINISTRATION – HUMAN RESOURCES GOALS & OBJECTIVES

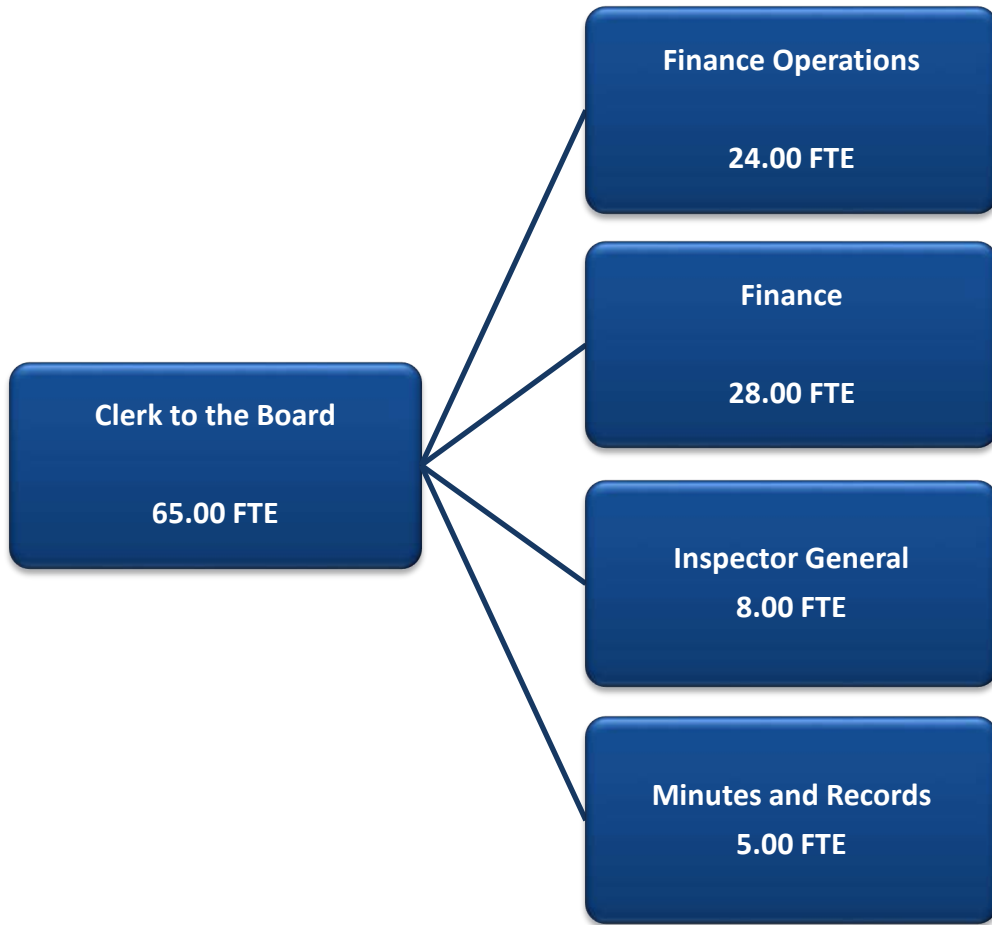
Major Goals for Fiscal Year 2024:

- Streamline human resources processes through success factors implementation and modernized time and attendance tracking software.
- Increase outreach efforts and speaking engagements to educate the public about the Clerk's Agency.
- Improve employee retention and engagement through succession and training development.
- Develop leadership and management skills by offering trainings and mentorships to current and aspiring leaders.
- Implement effective performance management through proper documentation and employee interactions around development and expectations for current and future roles.
- Develop HR metrics to better track retention, succession, and trends within the organization.

Major Key Objectives for Fiscal Year 2024:

- Automate the on-boarding, time & attendance, learning management, performance management processes.
- Introduce employee self-service portal agency wide.
- Develop outreach videos and materials to drive career opportunity awareness to increase applicant pools.
- Schedule regular meetings with the Clerk and/or other leadership in the organization with staff.
- Improve work/life balance by offering 4/10 schedules and implementing other measures that will improve staff work/life balance.
- Implement career progression ladder for courts, recording, satellites.
- Assess development needs in all departments to identify the most suitable succession plan.
- Schedule development curriculum for staff through the learning management system.
- Promote frequent performance feedback sessions. One-on-one meetings with employees to provide constructive feedback on performance, periodically discuss professional interest and goals, and encourage new ideas.
- Develop and report meaningful metrics that will assist in determining future policies, procedures, and initiatives.

CLERK TO THE BOARD



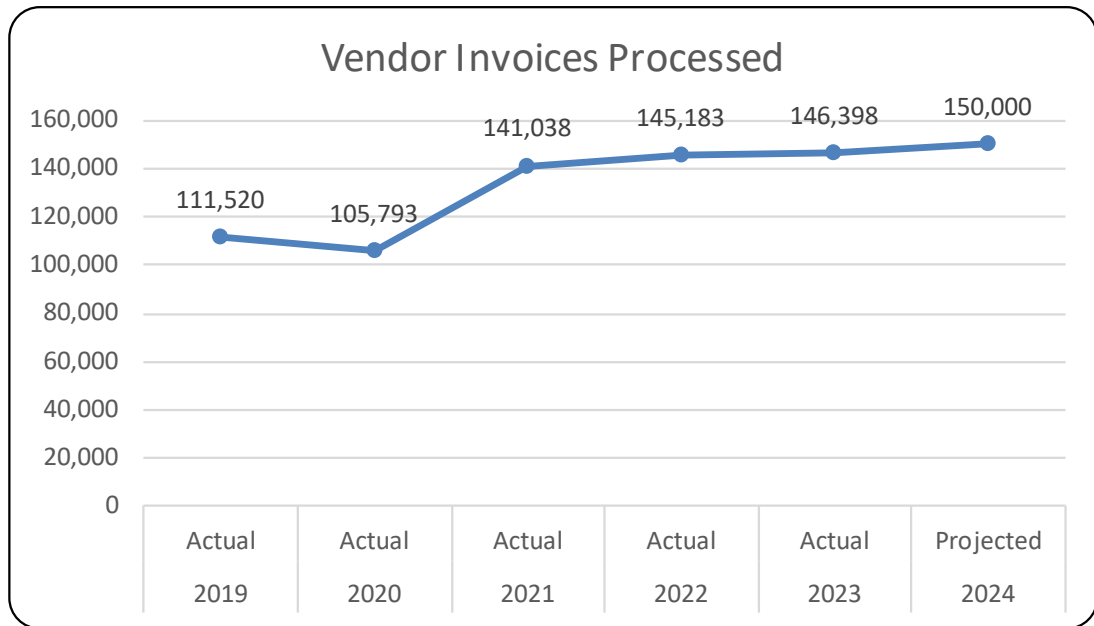
CLERK TO THE BOARD – FINANCE OPERATIONS

Finance Operations processes payroll, accounts payable and accounts receivable for the Board of County Commissioners, Clerk of Courts, and Supervisor of Elections agencies. These responsibilities include assuring compliance with laws, ordinances, resolutions, and adopted policies governing the respective agencies.

Major Accomplishments Fiscal Year 2023:

- Successfully co-implemented a conversion to the new SAP S/4 HANA web enabled database in May of 2023.
- Completed the design, scope and data gathering for an electronic time and attendance system for implementation in FY 2024.
- Co-sponsored a vendor training program with County Procurement to increase the efficiency of the accounts payable process.

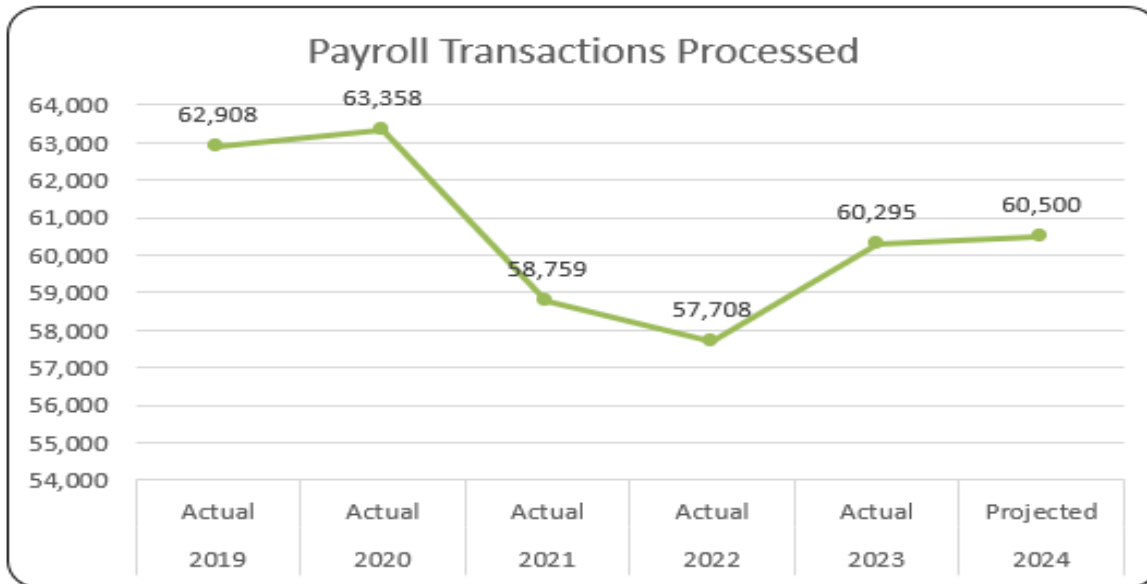
Vendor Invoices:



Trend Explanation:

Fiscal year 2020 invoices processed were lower due to the impacts of the COVID-19 pandemic and the resultant operational impacts. For example, over 2,000 fewer juror service checks were issued compared to fiscal year 2019 due to the absence of jury trials. Since that time, activity levels have returned to normal and are reflective of a steadily growing County.

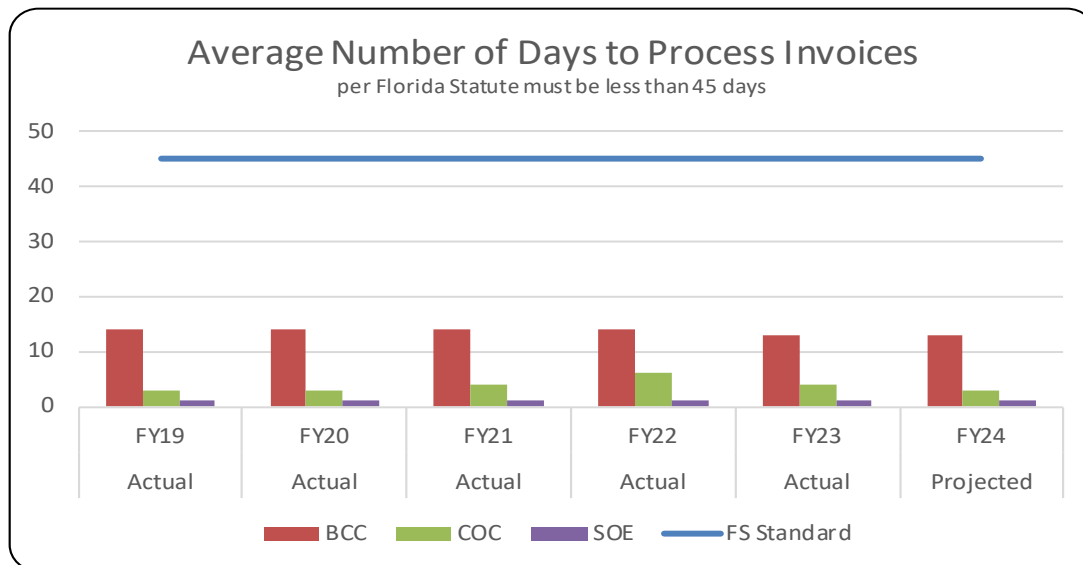
Payroll Transactions:



Trend Explanation:

Payroll transaction activity decreased from FY-2020 to FY-2021 due to the Board Agency’s transition from using job bank employees, who are paid through payroll, to contract labor. Since that time the Board experienced additional contraction in their workforce, followed by net hirings in FY-2023. Future projections are based upon the Board’s recent direction limiting near term hiring.

Invoice Processing:



Trend Explanation:

The average number of days to process invoices has remained consistent over the last several years largely due to the relationship between vendor disbursements and cash management. Increased efficiencies in processing have absorbed the increased activity levels and disbursements are controlled for purposes of maximizing investment yield. Even with the active management of disbursements the average time to process is far less than the 45 days allowed by statute for non-construction payments.

*Clerk of the Circuit Court
General Fund
Clerk to the Board of the County Commissioners - Finance Operations*

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 1,777,420	\$ 2,078,700	\$ 2,076,121	\$ 2,337,000	\$ -	\$ 2,337,000	\$ 258,300	12.43%
Operating Expenditures	210,393	85,400	74,534	130,100	-	130,100	44,700	52.34%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 1,987,813	\$ 2,164,100	\$ 2,150,655	\$ 2,467,100	\$ -	\$ 2,467,100	\$ 303,000	14.00%
Permanent Positions	23.44	23.44	23.44	23.44	-	23.44	-	0.00%
Court Services Fund 1091 (013)								
Personnel Services	\$ 35,159	\$ 39,100	\$ 37,700	\$ 108,300	\$ -	\$ 108,300	\$ 69,200	176.98%
Operating Expenditures	-	-	-	-	-	-	-	0.00%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 35,159	\$ 39,100	\$ 37,700	\$ 108,300	\$ -	\$ 108,300	\$ 69,200	176.98%
Permanent Positions	0.56	0.56	0.56	0.56	-	0.56	-	0.00%
Total All Funding Sources								
Personnel Services	\$ 1,812,579	\$ 2,117,800	\$ 2,113,821	\$ 2,445,300	\$ -	\$ 2,445,300	\$ 327,500	15.46%
Operating Expenditures	210,393	85,400	74,534	130,100	-	130,100	44,700	52.34%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 2,022,972	\$ 2,203,200	\$ 2,188,355	\$ 2,575,400	\$ -	\$ 2,575,400	\$ 372,200	16.89%
Permanent Positions	24.00	24.00	24.00	24.00	-	24.00	-	0.00%

Budget Highlights:

Actual FY 2023:

- Expenditures are \$14,845 or approximately 0.67 percent less than appropriated.

Current FY 2024:

- The FY 2024 budget reflects an increase of \$372,200 or 16.89 percent. The increase due to the additional personal service costs associated with pay plan implementation and educational training.

Expanded FY 2024:

- There are no expanded positions included in the FY 2024 budget.

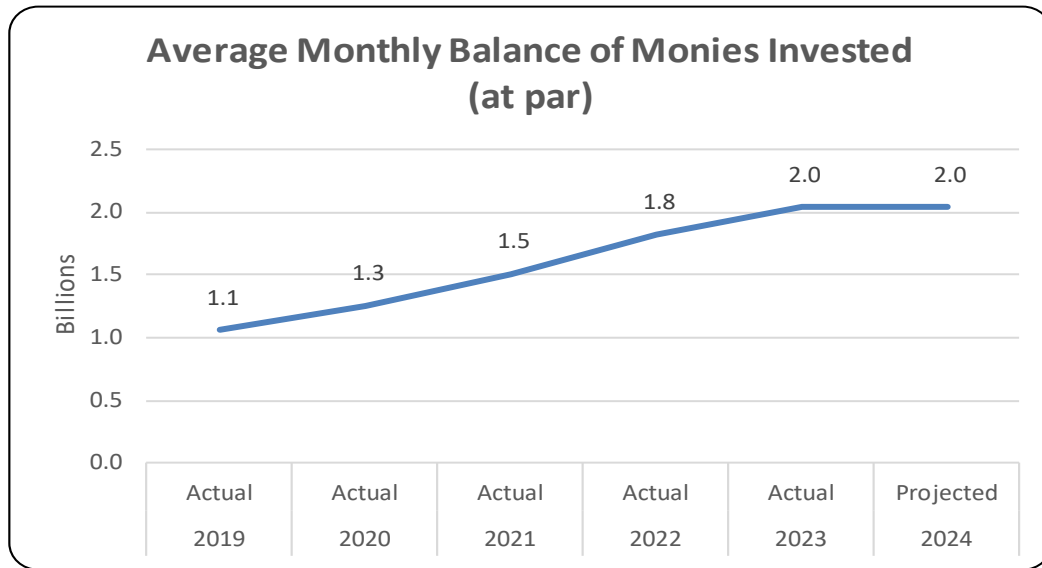
CLERK TO THE BOARD – FINANCE

Finance processes all accounting and finance related transactions of the Board of County Commissioners. These responsibilities include assuring compliance with laws, ordinances, resolutions, and adopted policies, accounting for Board transactions in conformity with generally accepted accounting principles, safeguarding County funds, managing BCC investments and debt, and advising the Board of County Commissioners on financial and accounting matters. In addition, Finance prepares the County's consolidated Annual Comprehensive Financial Report (ACFR) and associated reports and acts as the County's project manager on the statutorily required annual audit.

Major Accomplishments Fiscal Year 2023:

- Received the Government Finance Officers Association's "Certificate of Achievement for Excellence in Financial Reporting" for the FY 2022 Annual Comprehensive Financial Report for the 37th consecutive year.
- Managed an average monthly County investment portfolio of over \$2B in taxpayer's dollars.
- Managed the County's \$670M debt portfolio, including satisfying all secondary market disclosure requirements, debt covenants, reporting requirements and ratings surveillances.
- Grant staff reviewed over 4,500 individual assistance payment files and 390 sub-recipient pay requests.
- Created 748 capital asset records during the year.
- Successfully co-implemented a conversion to the new SAP S/4 HANA web enabled database in May of 2023.

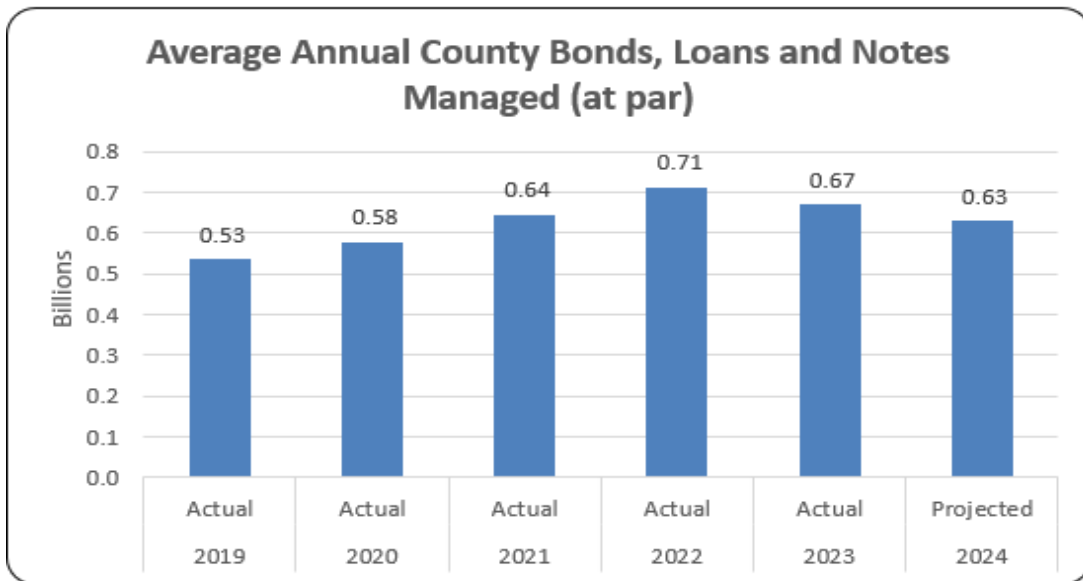
Invested Monies Balance:



Trend Explanation:

The average monthly balance of monies invested has steadily increased over the last several years. The main factors behind this increase have been the levy of a 1% Infrastructure Sales Tax on January 1, 2019, and the 2020 and 2021 issuance of bonds related to various capital improvements, including stormwater and water and wastewater infrastructure.

Loans and Notes:



Trend Explanation:

Beginning in FY-2018, several new money borrowings were issued for utilities acquisitions and improvements, land purchases for various governmental facilities and the construction of an amateur sports complex. Principal will be paid down during FY-2024 with no known new issuance other than a small commercial paper loan related to infrastructure improvements in the Pelican Bay Services District that will not exceed \$7.5 Million.

Efficiency:

Maintain high credit rating ratings for borrowing in order to minimize costs of capital.

Performance Measures:

	Rating Agency	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
<u>Bond Ratings</u>						
Gas Tax Revenue*	Fitch	AA-	AA-	AA-	AA-	N/A
	Moody's	A2	A2	A2	A2	N/A
	Standard & Poors	A+	A+	A+	A+	N/A
Special Obligation	Fitch	AA	AA	AA	AA	--
	Moody's	Aa2	Aa1	Aa1	Aa1	Aaa
	Standard & Poors	AAA	AAA	AAA	AAA	AAA
Water & Sewer Revenue	Fitch	AAA	AAA	AAA	AAA	AAA
	Moody's	Aa1	Aa1	Aa1	Aaa	Aaa
	Standard & Poors	--	--	--	--	--
Tourist Tax Revenue	Fitch	AA+	AA+	AA+	AA+	AA+
	Moody's	Aa3	Aa3	Aa3	Aa3	Aa3
	Standard & Poors	--	--	--	--	--
<u>Asset Additions **</u>						
	# of assets	3,051	2,388	1,317	1,213	748
	\$ Value	\$138,680,011	\$135,846,895	\$250,370,713	\$209,833,780	\$169,819,296
<u>Grant Administration ***</u>						
	State Awards #	48	41	36	35	38
	Value	\$13,325,273	\$13,323,880	\$8,990,142	\$13,065,848	\$6,755,813
	Federal Awards #	91	102	98	103	100
	Value	\$57,695,474	\$39,674,218	\$98,652,012	\$53,828,169	\$73,345,819

*The series 2012 Gas Tax Bonds matured during 2023. The Series 2014 Gas Tax Bond is an unrated bank term loan.

** - Asset additions have trended downward largely due to the change in the capitalization threshold from \$1,000 to \$5,000 for FY-2021.

*** - Grant statistics for 2023 are draft numbers as of December 1, 2023.

Clerk of the Circuit Court

General Fund

Clerk to the Board of the County Commissioners - Finance

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 2,548,262	\$ 3,073,800	\$ 3,073,465	\$ 3,202,600	\$ -	\$ 3,202,600	\$ 128,800	4.19%
Operating Expenditures	143,151	116,500	106,051	186,900	-	186,900	70,400	60.43%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 2,691,413	\$ 3,190,300	\$ 3,179,516	\$ 3,389,500	\$ -	\$ 3,389,500	\$ 199,200	6.24%
Permanent Positions	26.00	26.00	29.00	28.00	-	28.00	(1.00)	(3.45%)

Budget Highlights:

Actual FY 2023:

- Expenditures were \$10,784 or approximately .34 percent less than appropriated.

Current FY 2024:

- The FY 2024 budget reflects an increase of \$199,200 or 6.24 percent. The increase is largely due to the personnel pay plan and minor office furniture upgrades.

Expanded FY 2024:

- There are no expanded positions included in the FY 2024 budget.

CLERK TO THE BOARD AND OPERATIONS – FINANCE GOALS AND OBJECTIVES

Major Goals for Fiscal Year 2024:

- Implement electronic time and attendance.
- Optimize the use of SAP S/4 HANA's greater analytical capabilities.
- Enhance overall investment program performance and process.
- Expand popular reporting initiatives.
- Explore greater and more expanded use of the new SAP S/4 HANA system in all areas.

Key Objectives for 2024:

- Modernize payroll processing and enhance the data analytics available to Clerk of Courts' Human Resources.
- Expand the reporting and analytic capabilities related to accounts payable transactions.
- Create better integration between investment activities and daily disbursement processing.
- Expand usage of broker dealers.
- Perform formal review of Collier County Investment Policy.
- Exceed County budgeted interest estimates.
- Enhance investment reporting.
- Issue a fiscal year 2023 County Debt Report to augment information presented in the Annual Comprehensive Financial Report.
- Perform an assessment of current system utilization and identify areas of underutilization or dated manual processes. Areas of concentration to include:
 - Banking
 - 1099 processing
 - W-2 processing
 - Reporting
 - Master data assessment

CLERK TO THE BOARD – INSPECTOR GENERAL

Mission:

The mission of the Office of Inspector General is to preserve the public trust by providing independent, objective audits, reviews and investigations designed to add value and improve Collier County government.

Independence:

The Office of the Inspector General is a separate Division of the Collier County Clerk and Comptroller's office. To provide for the independence of the Division, the Inspector General reports functionally and administratively to the Elected Clerk & Comptroller, and all staff are sworn deputy clerks. As an independently elected official, the Clerk & Comptroller is directly responsible to the citizens and taxpayers of Collier County. The Division has no direct responsibility or authority over any area subject to its audit, review and investigation. Therefore, the Division is organizationally independent.

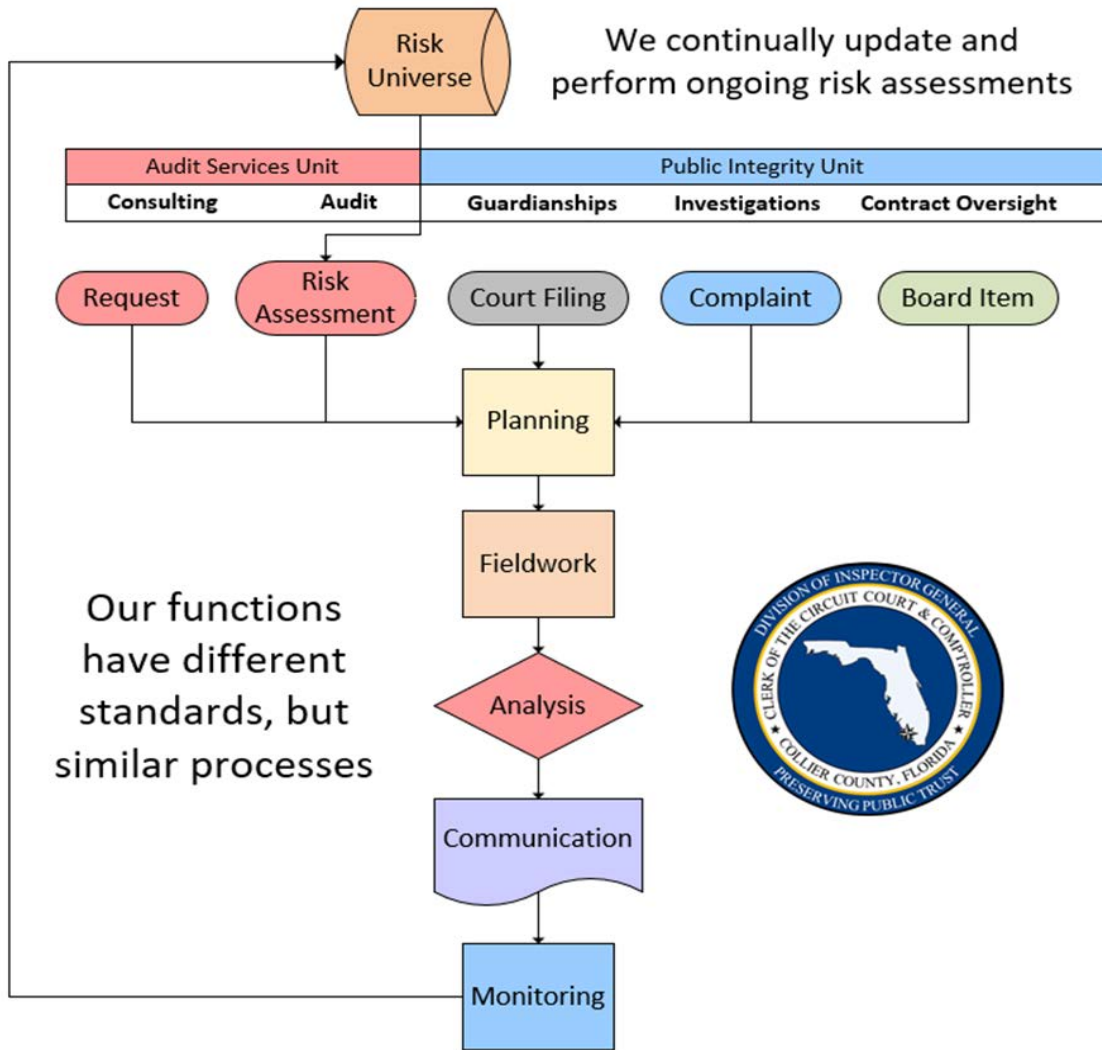
Structure:

The Office of Inspector General is subdivided into an **Audit Services Unit** (encompassing internal auditing and consulting), and a **Public Integrity Unit** (which performs investigations and contract oversight reviews, as well as guardianship audit/investigation activities).

Our **Audit Services Unit** continually assesses the risks throughout the BCC and Clerk entities (the overall Risk Universe), and it prioritizes the review and testing of processes and controls. The results of any OIG activities can impact and feed into our overall Risk Universe, which is continually updated. This risk assessment is the basis for our Annual Risk Assessment and Work Plan, which is produced each spring in preparation for the upcoming budget process.

The work of our **Public Integrity Unit** is in response to complaints, guardianship filings and contractual or program activities of the BCC and Clerk entities. The Public Integrity Unit strives to preserve the public trust by reviewing for compliance with laws, ordinances, policies, program requirements and contractual terms. We review or investigate suspected fraud, waste, abuse or misconduct, coordinating with law enforcement and other agencies, as warranted.

These two units, and their processes, are detailed below in the following chart. Although the origins of each these functions are quite different, we proceed along a similar process flow to accomplish our mission in a comprehensive, consistent manner.



Each of the sections of the OIG has a different set of governing standards and best practices, many of which are subject to peer or accreditation review. Our reasons for adhering to these standards include:

- Allows us to measure our standards of performance against best practices.
- Ensures a comprehensive, professionally reviewed set of written policies and procedures.
- Holds auditors, inspectors and investigators accountable.
- Helps us identify information needed to support or refute complaints.

Major Accomplishments Fiscal Year 2023:

Audit –

- Reviewed SAP computer system upgrade, to provide input on underlying controls.
- Worked in tandem with outsourced National Institute of Standards and Technology (NIST) cybersecurity evaluation, to ensure a complete understanding of the risks and related controls.
- Performed unscheduled Inventory and Cash audits for BCC and Clerk’s agencies.
- Implemented Microsoft TEAMS approach on audits, which increased visibility and accountability.
- Prepared process narratives of cash receipts, inventory, contract management, contract administration and related reconciliations for multiple departments.
- Another staff member became certified as a Certified Internal Auditor, the International Institute of Internal Auditor’s (IIA) premier certification for internal audit professionals.
- Represented over 40 members of the Florida Chief Audit Executive Roundtable in drafting a response to the IIA’s proposed revisions to the Global Internal Audit Standards.
- Presented “Creating a Valuable Annual Audit Plan” to more than 70 attendees of the Florida Court Clerks and Comptrollers (FCCC) Winter Conference.
- Inaugural members of the Audit Analytics Network of Florida, to share with and learn from other governmental data analytics auditors.

Guardianship –

- Provided beta and implementation testing of the new statewide professional guardianship database.
- Worked with Courts staff to develop and test Showcase enhancements to track additional statistics and centralize guardianship audit documentation.
- Audited 528 guardianship filings for estates valued at over \$84 million. Over 45% of the guardianship reports submitted were returned to the guardians for additional documentation or correction and were reaudited.
- Presented an update on recent guardianship auditing standards legislation and the related reporting process to approximately fifteen professional guardians from the SWFL Chapter of the Florida State Guardianship Association.
- Performed field visits for wards, with written and verbal reports to judges.
- Provided a detailed inventory of all professional guardians and their current Collier County cases to the judges.

- Initiated guardianship investigations, and coordinated these with OIG Investigative staff, Clerk's Attorney, Judiciary, law enforcement and state agencies. Prepared multiple subpoenas of records and related court filings.
- Sent two staff to the second year of the National Guardianship Association Investigator Training, to supplement the two staff who were sent in the inaugural year of the program.

Investigations –

- Opened 110 investigative activities in 2023 and referred three cases to law enforcement.
- Gave depositions and court testimony in support of prosecutions.
- Worked with Clerk's IT department to acquire and implement new software to analyze a high volume of emails in support of cases.
- Worked with BCC to research and report on an employee theft complaint which resulted in termination. Processed this quickly to minimize paid leave during the investigation period and referred the case to law enforcement at BCC's request.
- Provided investigative expertise to OIG Guardianship staff, including accompanying staff on field visits and drafting subpoenas.
- Provided training to Clerk's Recording staff regarding attempts at recording non-statutory documents and set up reporting and a centralized storage method for such attempts.
- Conducted two meetings between Collier County Sheriff's Office (CCSO) Financial Crimes Bureau staff and OIG investigative staff, to establish rapport and update regarding technology employed, types of cases under review, etc.
- Worked with CCSO regarding public notification of current fraud schemes, resulting in a press release and social media notification.
- With Clerk Kinzel, presented "Protecting the Taxpayer" regarding how the Clerk's office helped to fight fraud on behalf of our residents, to a group of over 80 citizens. OIG staff did a similar presentation to a group of about 15 Real Estate professionals.
- Two staff members joined the International Association of Financial Crimes Investigators.

Contract Oversight –

- Reviewed Hurricane Ian expenditures, concentrating on those areas or vendors for which irregularities were revealed with Hurricane Irma.
- Worked with BCC to protest a vendor's inconsistent billing on hurricane costs, reveal discrepancies with the vendor's contracts with other municipalities, and provide information on vendor related parties involved in the disputed transaction.

- Worked with OIG Investigative staff and County Attorney’s office regarding vendor referrals to law enforcement and related correspondences.
- Provided an update of the new PACE liens placed on Collier homes, despite the BCC’s discontinuance of the program.
- Performed multiple field visits on construction projects, county properties and proposed property acquisitions, including Conservation Collier properties.
- Provided proactive input on BCC Procurement Manual updates, change orders, and pending contracts throughout the year, as part of our ongoing review of items presented to the BCC for their approval.
- Attended multiple Workforce Housing meetings, forums and presentations, evaluating and reporting on each.

OIG Statistics - 2019 through 2023 (Includes Projected)

	2019	2020	2021	2022	2023	2024
# Engagement Reports / Projected	10	24	28	26	40*	30*
# Outreach Reports / Projected				8	6	10
# Transactions Audited/Reviewed	2,402	10,000	70,306	50,362	50,000*	50,000*
\$ Transactions Audited/Reviewed	\$ 72,493,485	\$ 242,326,238	\$ 1,524,675,564	\$ 503,139,248	\$ 500,000,000*	\$ 500,000,000*
\$ Questioned Costs	\$ 300,479	\$ 1,684,183	\$ 5,179,935	\$ 21,678,813	\$ 5,000,000*	\$ 5,000,000*
\$ Taxpayer Savings	\$ 31,156	\$ 826,432	\$ 217,846	\$ 1,735,653	\$ 3,000,000*	\$ 1,000,000*
# Findings / Recommendations	19	54	44	128	100*	100*
# Complaints/Cases Opened	21	43	30	143	110	120*
\$ Complaints/Cases Opened	\$ 1,150,385	\$ 21,671,759	\$ 24,666,153	\$ 43,412,840	\$ 40,000,000*	\$ 40,000,000*
# Referred to Law Enforcement	1	0	2	2	3	2*
# Arrests				6		
\$ Restitution from Arrests				\$ 220,000		
# Guardianship Audits	530	564	704	524	528	550*
\$ Guardianship Assets Audited	N/A**	\$ 118,968,203	\$ 171,792,835	\$ 95,624,662	\$ 83,390,723	\$100,000,000*
\$ Guardianship Fees Assessed	\$ 29,840	\$ 30,075	\$ 36,580	\$ 27,225	\$ 30,090	\$ 30,000*
# Guardianship Classes Held	12	7	3	12	5	6*

** Not tracked

* Projected

Cases Referred to Law Enforcement

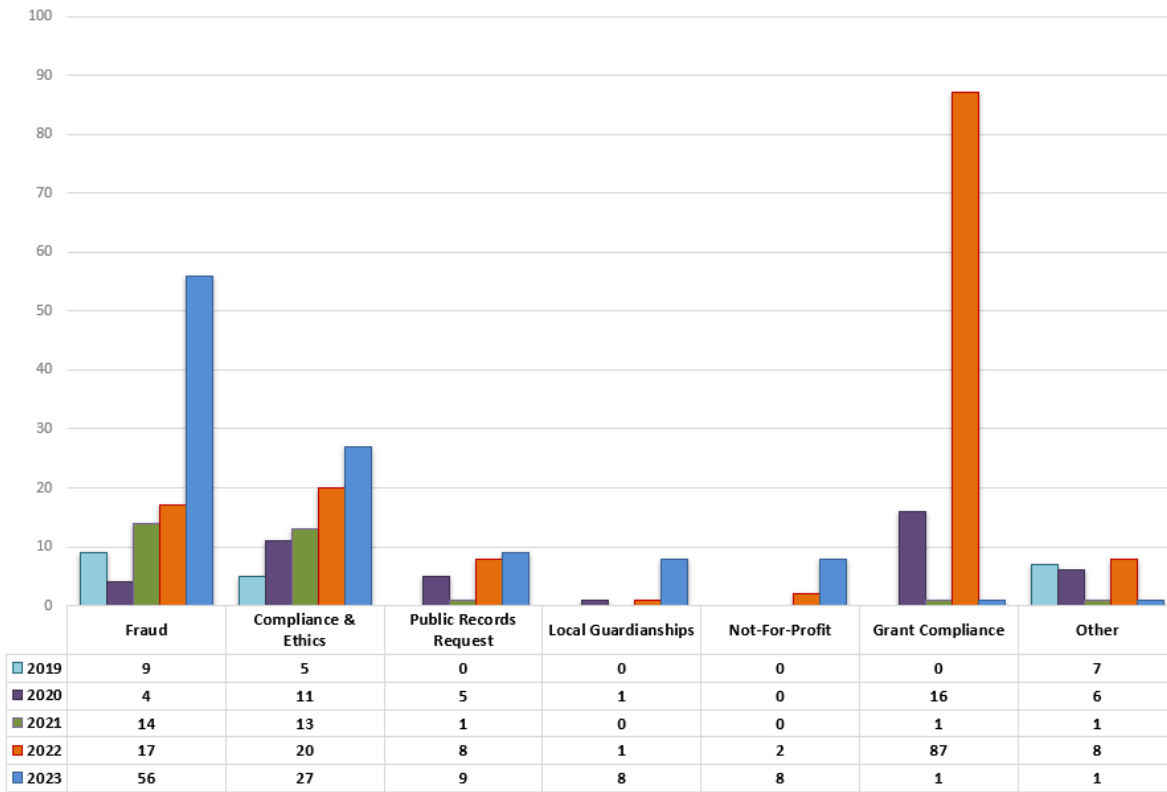
Case reported 2019
 Case reported 2021
 Case reported 2021
 Case reported 2022
 Case reported 2022
 Case reported 2023
 Case reported 2023
 Case reported 2023
 8 cases referred

Arrests Made

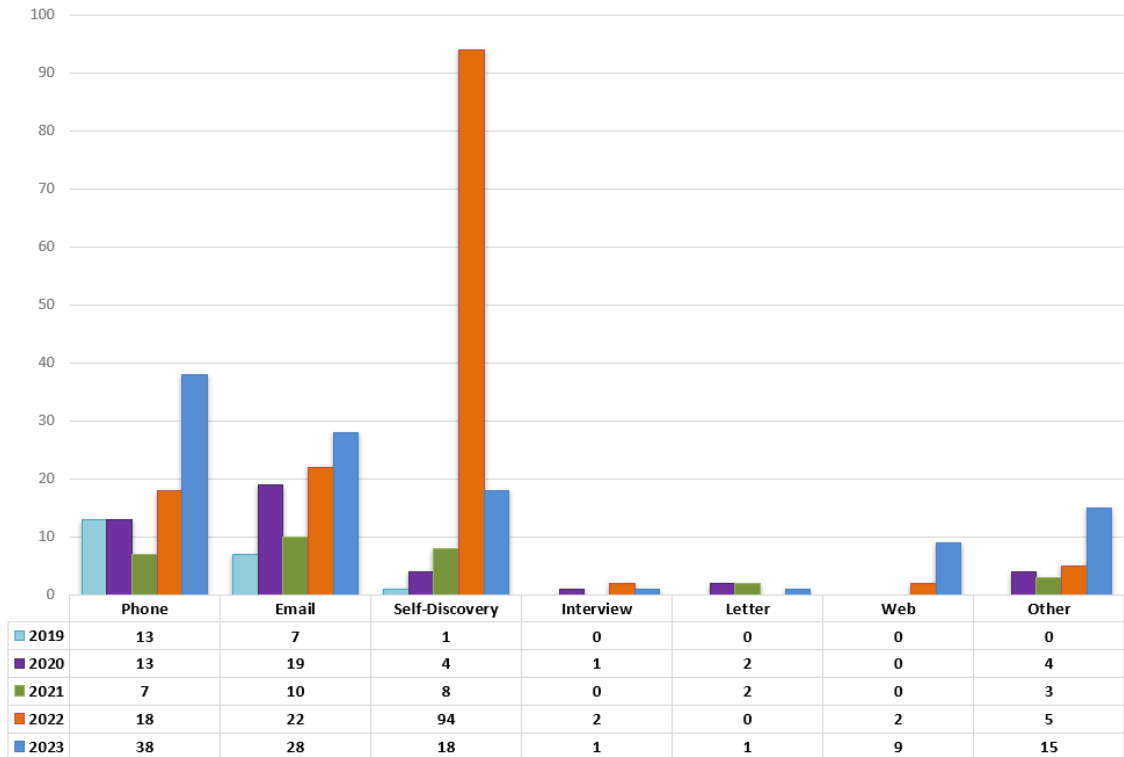
1 arrest made 2022
 1 arrest made 2022
 Not prosecuted
 2 arrests made 2022
 2 arrests made 2022
 Pending
 Not prosecuted
 Pending
 6 felony arrests made

The following graphs display that phone complaints made more than doubled any previous year, and all other reporting methodologies increased in 2023, after adjusting for the blips in COVID and Hurricane related activities in previous years. The 2022 prior year **grant compliance activities** were primarily **self-discovered** by either the BCC Grants department, the Clerk’s Finance department or the OIG. Disregarding the **2022 grant compliance cases** and **2022 self-discovery source of cases**, will provide a more normalized view of activities.

Case Summary by Incident Type, 2019-2023



Case Summary by Source, 2019-2023



GENERAL SERVICES – INSPECTOR GENERAL

Clerk of the Circuit Court

General Fund

Clerk to the Board of the County Commissioners - Inspector General / Guardianship

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 676,894	\$ 852,000	\$ 849,497	\$ 964,300	\$ -	\$ 964,300	\$ 112,300	13.18%
Operating Expenditures	83,237	53,700	43,486	107,700	-	107,700	54,000	100.56%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 760,131	\$ 905,700	\$ 892,983	\$ 1,072,000	\$ -	\$ 1,072,000	\$ 166,300	18.36%
Permanent Positions	6.00	7.00	7.00	7.00	-	7.00	-	0.00%
Court Services Fund 1091 (013)								
Personnel Services	\$ 131,418	\$ 145,900	\$ 144,169	\$ 151,911	\$ -	\$ 151,911	\$ 6,011	4.12%
Operating Expenditures	-	100	-	-	-	-	(100)	(100.00%)
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 131,418	\$ 146,000	\$ 144,169	\$ 151,911	\$ -	\$ 151,911	\$ 5,911	4.05%
Permanent Positions	1.00	1.00	1.00	1.00	-	1.00	-	0.00%
Total All Funding Sources								
Personnel Services	\$ 808,312	\$ 997,900	\$ 993,666	\$ 1,116,211	\$ -	\$ 1,116,211	\$ 118,311	11.86%
Operating Expenditures	83,237	53,800	43,486	107,700	-	107,700	53,900	100.19%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 891,549	\$ 1,051,700	\$ 1,037,152	\$ 1,223,911	\$ -	\$ 1,223,911	\$ 172,211	16.37%
Permanent Positions	7.00	8.00	8.00	8.00	-	8.00	-	0.00%

Budget Highlights:

Actual FY 2023:

- The expenditures for FY 2023 are \$14,548 or 1.37 percent less than the budget. This is due to deferred software implementation.

Current FY 2024:

- The FY 2024 budget reflects an increase of approximately \$172,211 or 16.37 percent, when compared to the previous fiscal cycle. This is largely attributable to the staffing development and enhanced software improvements.

Expanded FY 2024:

- There are no expanded positions or service planned for FY 2024 budget.

GOALS AND OBJECTIVES

Goals:

- Increase the speed of the turnaround of engagements as evidenced by the number complaints closed and reports generated for the year.
- Ensure audits, inspections, investigations, and guardianship audits are performed in compliance with appropriate standards and OIG procedures as evidenced by review checklists.
- Ensure the monitoring and registration of not-for-profit entities complies with the requirements detailed in Ordinance 2012-01 as evidenced by the number of entities reviewed.
- Increase input into the risk assessment and planning process by BCC Commissioners and Senior Staff as evidenced by interviews with these parties.
- Enhance communications with our engagement partners, as evidenced by post-engagement surveys.
- Improve our knowledge of the BCC and COC departmental controls in place as evidenced by the number of process narratives and controls evaluated in AutoAudit.
- Enhance public and organizational awareness of the Office of Inspector General and the services we offer, to both prevent and detect fraud, as evidenced by the number of outreach activities.

Objectives:

- By December 2024, review and update the policies, procedures and review checklists for each area in consideration of:
 - New Global Internal Audit Standards from the Institute of Internal Auditors (IIA) (effective December 2024)
 - New AIG standards (effective July 2024)
 - New FDLE standards (issued October 2023), and
 - Current guardianship laws, state-wide database requirements, and the new ShowCase enhancements recently developed for guardianship audits.
- Initiate five more audit and/or contract oversight engagements with Microsoft TEAMS software in 2025, to enhance communications on engagements by documenting assignments, statuses, responses, and open issues.
- Work with engagement partners to develop another four process narratives, highlighting the risks and controls for each area, by December 2024.
- Develop a self-reporting method of filing the required Not-For-Profit reports with the Clerk's Recording system, to meet the requirements of Ordinance 2012-01, by March 2025.

- Develop a training video for our engagement partners, to respond directly to observations and update the progress of related action plans in AutoAudit, by October 2024.
- Develop a survey for engagement partners, to respond directly in AutoAudit regarding their experience after audit and contract oversight engagements, by August 2025.
- Report results and recommendations and follow up on management's resolution of corrective actions in a chart to be circulated to management quarterly, by December 2024.
- Target more than two summary reports and/or articles for release per month, or a total of 40 reports and/or articles issued for the year.
- Solicit feedback from BCC Commissioners and Senior Staff via interview or survey, to be considered in our Annual Plan due May 2025.
- Send two deputy clerks to be trained and certified as Certified Inspector General Investigators by October 2024.

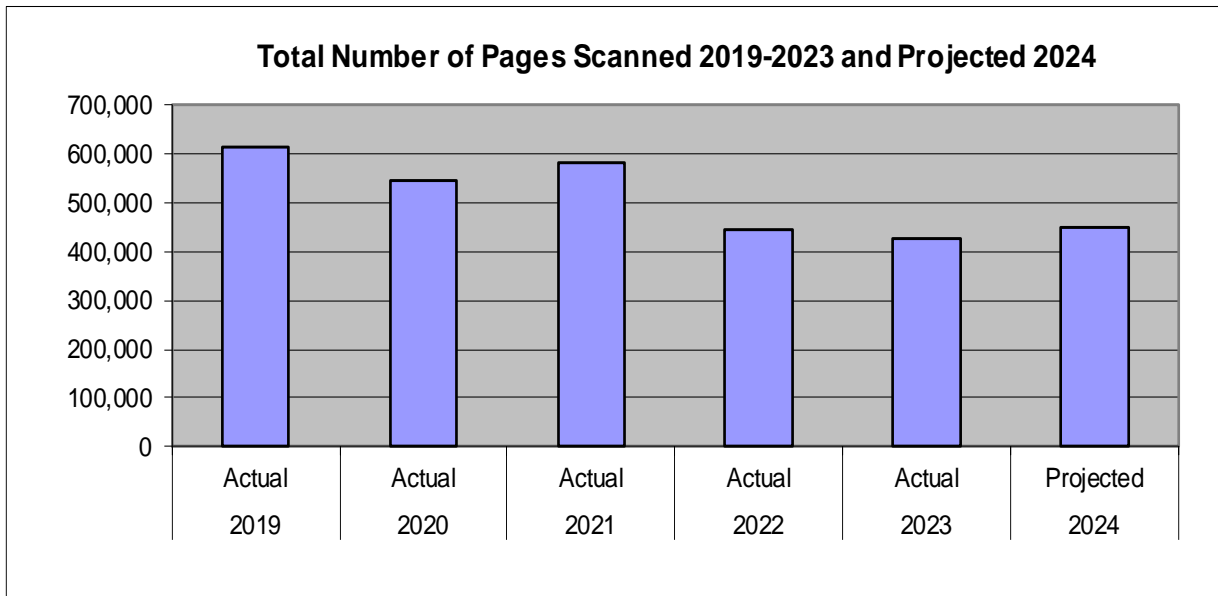


CLERK TO THE BOARD – BOARD MINUTES AND RECORDS

The Board Minutes and Records Department is the repository for the official minutes and records of the Board of County Commissioners and their numerous advisory committees. The department provides accurate, concise verbatim and non-verbatim minutes of the Board of County Commissioners' meetings and advisory board meetings for the benefit of the public and staff. The Board Minutes and Records Department also provides administrative support for the Collier County Value Adjustment Board and maintains a list of registered lobbyists for the Board of County Commissioners.

Major Accomplishments Fiscal Year 2023:

- Administered the Value Adjustment Board (VAB) process for tax year 2022. Tax year 2023 to be completed in the Spring of 2024.
- Processed 1,365 VAB petitions for tax year 2022 and 1,296 for the current tax year.
- Coordinated 160 attorney and appraiser special magistrate petition hearings for the current tax year.
- Developed, tested, and implemented website enhancements designed to allow for electronic legal notice advertisements for Collier County and its municipalities.
- Enhanced the centralization of advisory board minutes by coordinating the scheduling of minute taking.



Trend Explanation:

Scanning decreased in 2020 due to impact of the COVID-19 pandemic and the resultant decrease in meeting activity. Scanning increased in 2021 due to a return to normal meeting activity levels and the conversion of older, microfilmed records to scanned documents.

Workload:

	2019	2020	2021	2022	2023	2024
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Projected</u>
Board/Committee Meetings*	40	45	47	177	180	180
Number of Pages Transcribed	4,842	4,406	5,093	7,551	9,864	10,000
Scanned Database Pages	613,451	545,154	582,137	445,147	424,752	450,000
Legal Notices Published	213	231	228	183	202	200

* - During FY22 Board Minutes and Records began the coordination of substantially all advisory board meetings within the County.

CLERK TO THE BOARD - BOARD MINUTES AND RECORDS

Clerk of the Circuit Court

General Fund

Clerk to the Board of the County Commissioners - Minutes and Records

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 226,965	\$ 376,900	\$ 376,530	\$ 449,400	\$ -	\$ 449,400	\$ 72,500	19.24%
Operating Expenditures	115,921	165,000	159,117	143,600	-	143,600	(21,400)	(12.97%)
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 342,886	\$ 541,900	\$ 535,647	\$ 593,000	\$ -	\$ 593,000	\$ 51,100	9.43%
Permanent Positions	4.00	4.00	5.00	5.00	-	5.00	-	0.00%

Budget Highlights:

Actual FY 2023:

- Total expenditures for FY 2023 are \$6,253 or 1.15 percent less due primarily to reduced operating expenditures.

Current FY 2024:

- The FY 2024 budget reflects an increase of \$51,100 or 9.43 percent, when compared to the prior years due to the hiring mid-year FY 2023 staff.

Expanded FY 2024:

- There are no expanded positions or services included in the FY 2024 budget.

CLERK TO THE BOARD – BOARD MINUTES AND RECORDS
GOALS AND OBJECTIVES

Major Goals for Fiscal Year 2024:

- Be among the first Clerk’s Offices in the State of Florida to maintain an effective legal notices option to traditional print newspaper publication.
- Develop a program for assessing legacy board records for completeness.

Key Objectives for 2024:

- To the extent possible, alleviate the use of print newspaper for Board directed legal advertisements.
- Extend legal notices services to municipalities within the boundaries of Collier County.
- Enhance County advisory board and special district content.
- Create efficiencies in the public records request process.



CLERK OF THE CIRCUIT COURT



CLERK OF THE CIRCUIT COURT – CIRCUIT OPERATIONS

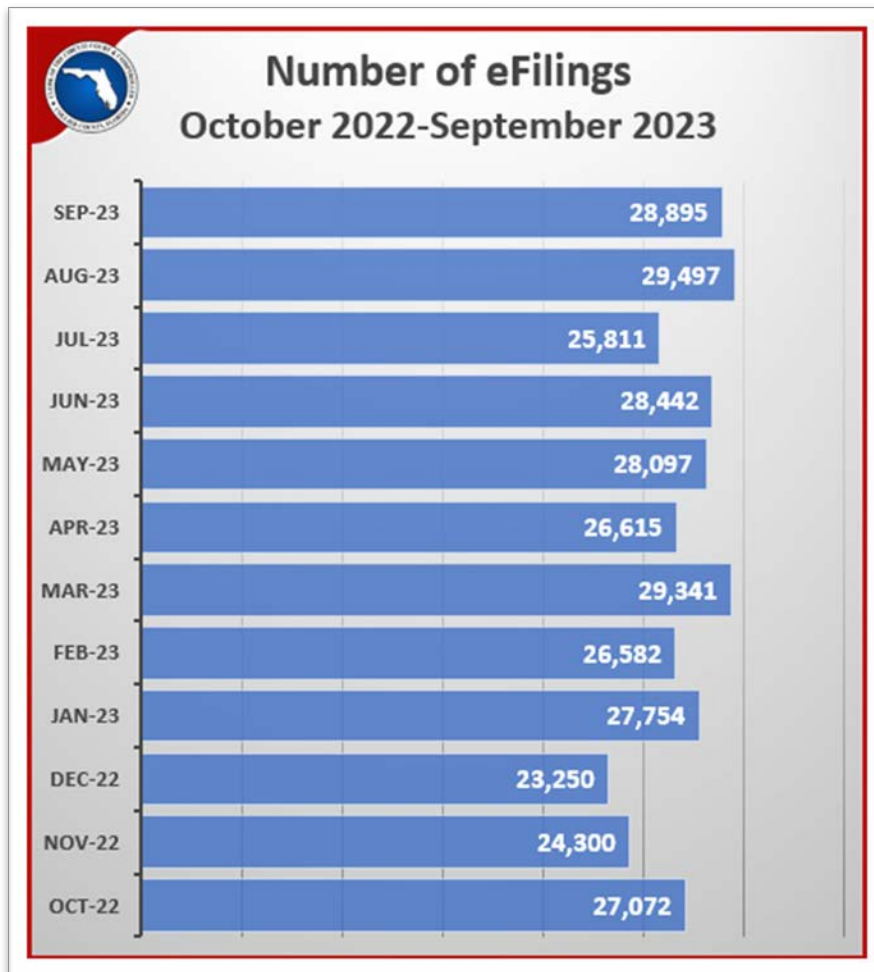
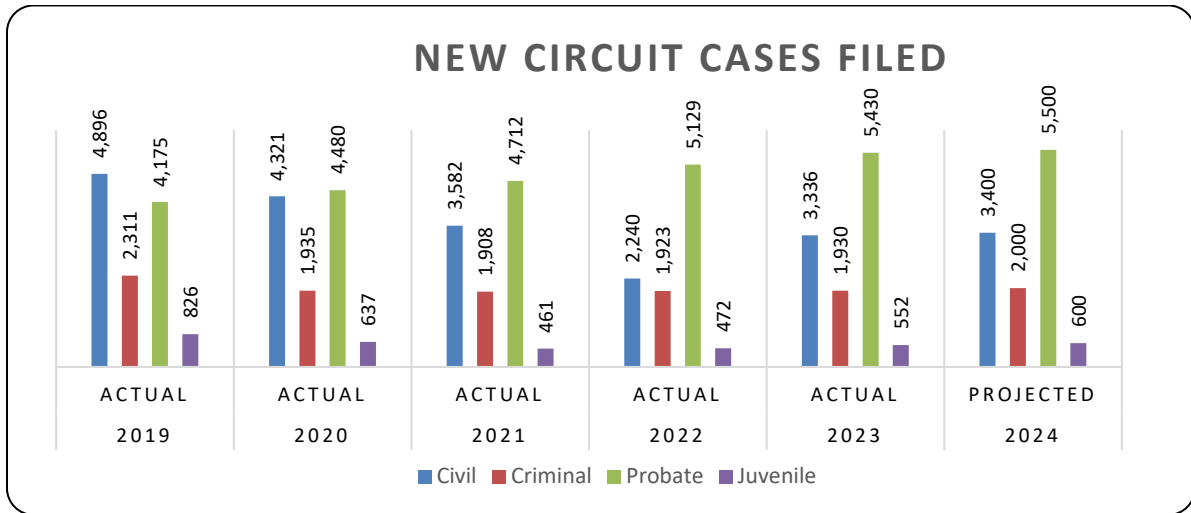
The Clerk of the Circuit Court serves as a vital cornerstone of the local judicial system, overseeing an array of case types such as Felony Criminal, Civil, Probate, Domestic Violence, Mental Health, Family, and Juvenile matters. This essential role operates in close collaboration with legal professionals, law enforcement, and court officials, taking on responsibilities that span from maintaining court records to managing fees, thereby ensuring the seamless functioning of the legal system.

The Clerk values fairness, integrity, innovation, collaboration, and accountability, envisioning a future legal system that is transparent, efficient, and responsive to the community's needs. These values guide the clerk's dedication to ethical standards, inclusivity, and continuous improvement to match the dynamic community it serves. The dedicated staff plays a pivotal role in upholding the mission of the Clerk - to guarantee a legal process that is fair, accessible, and efficient for the residents of Collier County.

Major Accomplishments Fiscal Year 2023:

- Implemented a new jury system with online check-in and questionnaires. The new system also prints out and mails out the summons which allows a clerk's time to be spent doing other tasks.
- Cross-train employees to work in all departments within the new jury system.
- Improved the accessibility of court records and decreased storage needs by back scanning and destroying 284 banker boxes of cases.
- Added the Recording's external calls to the courts phone center.
- Worked through a staffing shortage without impeding services either by in person or clerk attended court proceedings via zoom meeting. Continued to cross train clerks for e-filings and court proceedings.
- Created and implemented new e-filing workflow for information.
- Created and implemented new super smart docketing of complaints.
- Implemented e-filing Prison Packets to our local sheriff's office and the Department of Corrections.
- Created 5 informational "How to" videos for the public and multiple "I serve" videos to attract applicants.
- Eliminated the need to print envelopes for the notice to appear for defendants in criminal cases. Reducing the need for expensive toners.
- Implemented one printer per department to reduce the monies spent on toners.
- Provided educational brochures to the satellite office locations.
- Added additional Family and Probate forms to the self-help center.
- Clerks attended and engaged in Domestic Violence training provided by the Woman's Shelter.
- Met all performance metrics for timeliness.
- Hosted a field trip for students enrolled in Comprehensive Law Studies at Palmetto Ridge High Schools.
- Held two presentations for the State Attorney's Office new hires.
- Trained and introduced seven law students to courts related duties during their internships.
- Contributed and supported significantly to the Clerk's Centennial Celebration.

Caseload: Number of new cases in the circuit court.



Efficiency: Percentage of new cases and case docket entries completed exceeding State standards.

	State Standards		Quarterly Reporting				Annual
	ANNUAL Projected % of new cases OPENED within X business days after initial documents are clocked in		1 10/01/22-12/31/22	2 01/01/23-03/31/23	3 04/01/23-06/30/23	4 07/01/23-09/30/23	10/01/22-09/30/23
Circuit							
Criminal (<i>defendants</i>)	80%	2 bus. days	99.0%	99.0%	98.0%	99.0%	98.8%
Juvenile Delinquency (<i>juveniles</i>)	80%	2 bus. days	100.0%	100.0%	100.0%	100.0%	100.0%
Civil (<i>cases</i>)	80%	2 bus. days	98.0%	97.0%	96.0%	96.0%	96.8%
Circuit Probate (<i>cases</i>)	80%	2 bus. days	99.0%	99.0%	99.0%	99.0%	99.0%
Family (<i>cases</i>)	80%	3 bus. days	99.0%	98.0%	99.0%	98.0%	98.5%
Juvenile Dependency (<i>cases</i>)	80%	2 bus. days	100.0%	100.0%	100.0%	100.0%	100.0%
	ANNUAL Projected % of docket entries entered within X business days after clock in/action taken date		10/01/22-12/31/22	01/01/23-03/31/23	04/01/23-06/30/23	07/01/23-09/30/23	10/01/22-09/30/23
Circuit							
Criminal (<i>defendants</i>)	80%	3 bus. days	100.0%	100.0%	100.0%	100.0%	100.0%
Juvenile Delinquency (<i>juveniles</i>)	80%	3 bus. days	100.0%	100.0%	100.0%	100.0%	100.0%
Civil (<i>cases</i>)	80%	3 bus. days	100.0%	99.0%	99.0%	100.0%	99.5%
Circuit Probate (<i>cases</i>)	80%	3 bus. days	100.0%	100.0%	99.0%	100.0%	99.8%
Family (<i>cases</i>)	80%	3 bus. days	99.0%	99.0%	99.0%	99.0%	99.0%
Juvenile Dependency (<i>cases</i>)	80%	3 bus. days	100.0%	100.0%	100.0%	100.0%	100.0%

The circuit operation continues to perform to standard despite the budget cuts made each year by the CCOC. The department has gained efficiency and has refined processes with the repeated changes to funding. Staff has been cut 34% in the courts department since 2008 due to lack of funding.

CLERK OF THE CIRCUIT COURT – CIRCUIT OPERATION

*Clerk of the Circuit Court
General Fund
Circuit Court Operations*

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 152,600	\$ 153,600	\$ 153,600	\$ 160,600	\$ -	\$ 160,600	\$ 7,000	4.56%
Operating Expenditures	21,292	53,650	17,832	43,700	-	43,700	(9,950)	(18.55%)
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 173,892	\$ 207,250	\$ 171,432	\$ 204,300	\$ -	\$ 204,300	\$ (2,950)	(1.42%)
Permanent Positions	2.50	2.50	2.50	2.50	-	2.50	-	0.00%
Court Services Fund 1091 (013)								
Personnel Services	\$ 2,523,527	\$ 2,876,741	\$ 2,863,763	\$ 3,238,700	\$ -	\$ 3,238,700	\$ 361,959	12.58%
Operating Expenditures	155,660	183,836	155,518	209,300	-	209,300	25,464	13.85%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 2,679,187	\$ 3,060,577	\$ 3,019,281	\$ 3,448,000	\$ -	\$ 3,448,000	\$ 387,423	12.66%
Permanent Positions	36.78	36.78	36.97	36.97	-	36.97	-	0.00%
Personnel Services	\$ 2,676,127	\$ 3,030,341	\$ 3,017,363	\$ 3,399,300	\$ -	\$ 3,399,300	\$ 368,959	12.18%
Operating Expenditures	176,952	237,486	173,350	253,000	-	253,000	15,514	6.53%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 2,853,079	\$ 3,267,827	\$ 3,190,713	\$ 3,652,300	\$ -	\$ 3,652,300	\$ 384,473	11.77%
Permanent Positions	39.28	39.28	39.47	39.47	-	39.47	-	0.00%

Budget Highlights:

Actual FY 2023:

- Total expenditures are \$77,114 or 2.36 percent less than the final budget. The differences are largely within operating expenses.

Current FY 2024:

- The FY 2024 budget reflects an increase of \$384,473 or 11.77 percent, when compared to the prior years adopted budget. This is largely due to the increased budgets allowed to replace vacant clerk positions.

Expanded FY 2024:

- There are no expanded positions or services included in the FY 2024 budget.

CLERK OF THE COUNTY COURT



CLERK OF THE COUNTY COURT – COUNTY COURT OPERATIONS

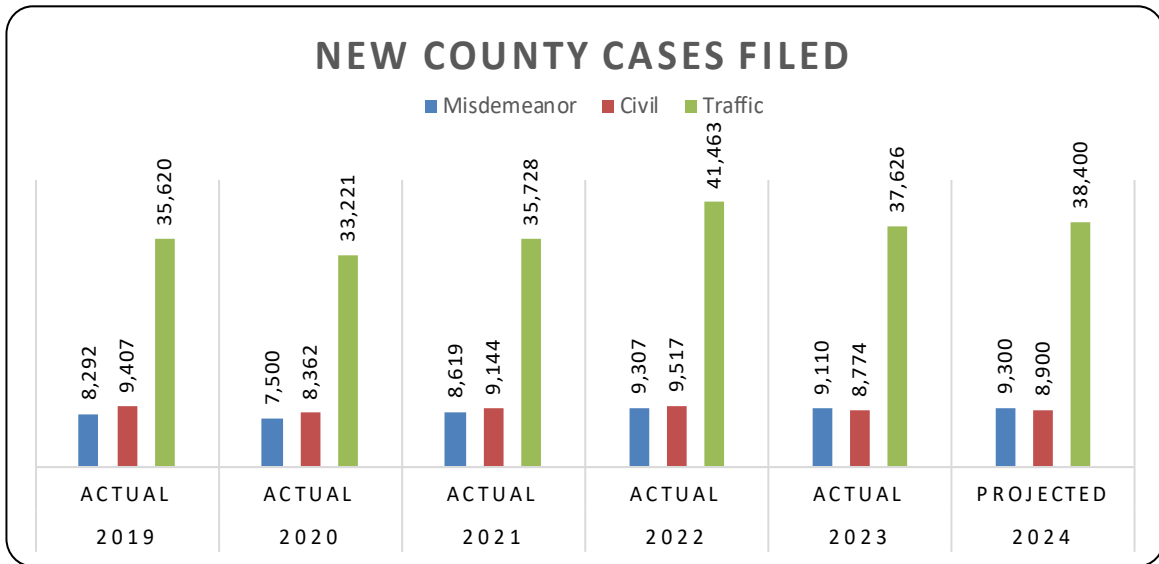
The Clerk of the County Court serves as a vital cornerstone of the local judicial system, overseeing an array of case types such as Misdemeanor Criminal, Civil, and Traffic matters. This essential role operates in close collaboration with legal professionals, law enforcement, and court officials, taking on responsibilities that span from maintaining court records to managing fees, thereby ensuring the seamless functioning of the legal system.

The Clerk values fairness, integrity, innovation, collaboration, and accountability, envisioning a future legal system that is transparent, efficient, and responsive to the community's needs. These values guide the clerk's dedication to ethical standards, inclusivity, and continuous improvement to match the dynamic community it serves. The dedicated staff plays a pivotal role in upholding the mission of the Clerk - to guarantee a legal process that is fair, accessible, and efficient for the residents of Collier County.

Major Accomplishments Fiscal Year 2023:

- Implemented a new jury system with online check-in and questionnaires. The new system also prints out and mails out the summons which allows a clerk's time to be spent doing other tasks.
- Cross-train employees to work in all departments within the new jury system.
- Worked through a staffing shortage without impeding services either by in person or clerk attended court proceedings via zoom meeting. Continued to cross train clerks for e-filings and court proceedings.
- Improved the accessibility of court records and decreased storage needs by back scanning and destroying 284 banker boxes of cases.
- Created and implemented e-filing workflow for information.
- Created and implemented new super smart docketing of complaints.
- Created 5 informational "How to" videos for the public and multiple "I serve" videos to attract applicants.
- Provided educational brochures to the satellite office locations.
- Hosted a field trip for students enrolled in Comprehensive Law Studies at Palmetto Ridge High Schools.
- Held two presentations for the State Attorney's Office new hires.
- Trained and introduced seven law students to courts related duties during their internships.
- Met all performance measures for filing cases.
- Eliminated the need for printing envelopes for defendants copy of traffic judgments. Reducing the need for expensive toners.
- Eliminated the need to print envelopes for the notice to appear for defendants in criminal cases. Reducing the need for expensive toners.
- Implemented one printer per department to reduce the monies spent on toners.

Caseload: Number of new cases in the county courts.



Efficiency: Percentage of new cases and case docket entries completed exceeding State standards.

	State Standards		Quarterly Reporting				Annual
			1	2	3	4	
	ANNUAL Projected % of new cases OPENED within X business days after initial documents are clocked in		10/01/22-12/31/22	01/01/23-03/31/23	04/01/23-06/30/23	07/01/23-09/30/23	10/01/22-09/30/23
County							
Criminal (<i>defendants</i>)	80%	3 bus. days	100.0%	100.0%	100.0%	99.0%	99.8%
Criminal Traffic (<i>UTC</i>)	80%	3 bus. days	97.0%	97.0%	97.0%	98.0%	97.3%
Civil (<i>cases</i>)	80%	2 bus. days	98.0%	98.0%	97.0%	98.0%	97.8%
Civil Traffic (<i>UTC</i>)	80%	4 bus. days	100.0%	100.0%	100.0%	100.0%	100.0%
	ANNUAL Projected % of docket entries entered within X business days after clock in/action taken date		10/01/22-12/31/22	01/01/23-03/31/23	04/01/23-06/30/23	07/01/23-09/30/23	10/01/22-09/30/23
County							
Criminal (<i>defendants</i>)	80%	3 bus. days	100.0%	100.0%	100.0%	100.0%	100.0%
Criminal Traffic (<i>UTC</i>)	80%	3 bus. days	100.0%	100.0%	100.0%	100.0%	100.0%
Civil (<i>cases</i>)	80%	3 bus. days	100.0%	100.0%	100.0%	100.0%	100.0%
Civil Traffic (<i>UTC</i>)	80%	4 bus. days	100.0%	100.0%	100.0%	100.0%	100.0%



The number of cases increased through FY 2023 as the courts system stabilizes post pandemic. The trend is expected to maintain or increase in FY 2024.

CLERK OF THE COUNTY COURT – COUNTY COURT OPERATIONS

*Clerk of the Circuit Court
General Fund
County Court Operations*

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	14,012	35,150	14,700	32,100	-	32,100	(3,050)	(8.68%)
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 14,012	\$ 35,150	\$ 14,700	\$ 32,100	\$ -	\$ 32,100	\$ (3,050)	(8.68%)
Permanent Positions	-	-	-	-	-	-	-	0.00%
Court Services Fund 1091 (013)								
Personnel Services	\$ 2,468,213	\$ 2,897,715	\$ 2,892,996	\$ 3,196,300	\$ -	\$ 3,196,300	\$ 298,585	10.30%
Operating Expenditures	401,496	95,200	84,913	54,000	-	54,000	(41,200)	(43.28%)
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 2,869,709	\$ 2,992,915	\$ 2,977,909	\$ 3,250,300	\$ -	\$ 3,250,300	\$ 257,385	8.60%
Permanent Positions	37.39	37.39	38.03	38.03	-	38.03	-	0.00%
Personnel Services	\$ 2,468,213	\$ 2,897,715	\$ 2,892,996	\$ 3,196,300	\$ -	\$ 3,196,300	\$ 298,585	10.30%
Operating Expenditures	415,508	130,350	99,613	86,100	-	86,100	(44,250)	(33.95%)
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 2,883,721	\$ 3,028,065	\$ 2,992,609	\$ 3,282,400	\$ -	\$ 3,282,400	\$ 254,335	8.40%
Permanent Positions	37.39	37.39	38.03	38.03	-	38.03	-	0.00%

Budget Highlights:

Actual FY 2023:

- Total expenditures are \$35,456 or 1.17 percent less than the adopted budget. The differences are largely within operating expenses due to deferred staff training.

Current FY 2024:

- The cost for current services decreased by \$254,335 or 8.40 percent when compared to the prior budget year due to the BOCC funded pay plan.

Expanded FY 2024:

- There are no expanded positions or services included in the FY 2024 budget.

CLERK OF THE COUNTY COURT – COLLECTIONS

Major Accomplishments Fiscal Year 2023:

- Continued to meet all the state standard collections requirements for the quarterly control groups ending with the September 2023 collection period.
- Converted all records for referral to external collection agencies after 90 days per statute.
- Maintained agreements with the collection agencies to cap their surcharge rates below the 40% allowed by *Florida Statute* (currently the percentage being charged was negotiated by Collier County to allow only a 32% surcharge)

Performance Measures:

Court Type	Amount Assessed	Amount Collected	Percentage collected for reporting control groups through 09/30/23	FLCCOC Statewide Annual Standard Criteria
Circuit Criminal*	\$ 7,290,396	\$ 828,316	11.36%	9%
County Criminal	\$ 846,137	\$ 523,890	61.92%	40%
Juvenile Delinquency	\$ 38,984	\$ 14,969	38.40%	9%
Criminal Traffic	\$ 1,999,006	\$ 1,537,974	76.94%	50%
Circuit Civil	\$ 2,879,938	\$ 2,831,435	98.32%	95%
County Civil	\$ 1,796,612	\$ 1,789,388	99.60%	95%
Civil Traffic	\$ 7,526,588	\$ 7,054,124	93.72%	90%
Circuit Probate	\$ 1,177,840	\$ 1,165,391	98.94%	95%
Family	\$ 713,488	\$ 701,060	98.26%	90%

*Currently all standard criteria for collection are being met.

CLERK OF THE CIRCUIT COURT- GOALS AND OBJECTIVES

Major Goals for Fiscal Year 2024:

- Improve the accessibility of court records to the public.
- Provide additional educational information to the public for a better awareness of clerk services.
- Meet 100% compliance with state performance measures for timeliness.
- Improve the accessibility of court records, decrease storage needs, evidence destruction and continue back scanning of older files for inclusion in case management system.
- Develop tracking system for Inspector General's to use for guardianship cases.
- Go live with UCR for Probate

Key Objectives for 2024:

- Continue back-scanning of court records with the goal of 100 boxes by the end of 2024.
- Explore options for electronic certification by September 2023.
- Host a minimum of 2 public informational workshops.
- Create a minimum of 4 informational videos for the website.
- Improve Self Help Center (i.e., improved pro se e-filing, hosting workshops and the creation of informational videos for the public
- Implement e-bookings, automate first appearances and in-court processing forms.
- Prepare timely statistical reports for reporting to the state.
- Implement career ladders for employees.
- Create Department Goals and Objectives
- Develop and implement new super smart docketing of notice of appearance.
- Develop and implement new super smart docketing of writs of garnishments.

RECORDING AND CLERKS ACCOUNTING



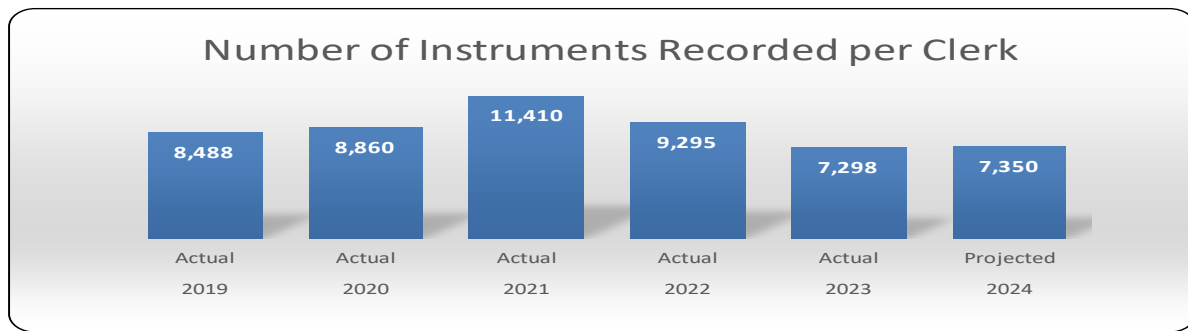
RECORDING AND CLERKS ACCOUNTING – RECORDING AND SATELLITES

The Recording Department records all deeds, leases, mortgages and other instruments required or authorized by law to be recorded, accepts passport applications, issues marriage licenses and conducts Tax Deed sales. The Recording Department is the official record keeper for all property activity of Collier County for the State of Florida. Collier County is the largest county in Florida at 2,025 square miles. The Satellite offices provide the citizens of Collier County an alternative to traveling to the Courthouse. The Clerk of Courts has nine satellite offices (with one location staffed by contract with the Tax Collector) operating throughout Collier County and provides a multitude of services including marriage licenses, passports and payments for support and traffic.

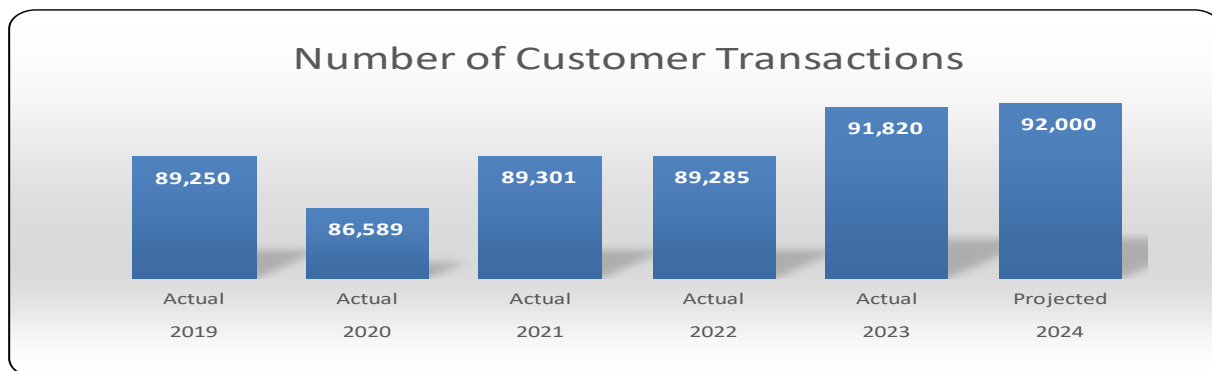
Major Accomplishments Fiscal Year 2023:

- Conversion of Collier County's old, microfilmed Official Records to electronic images and data was completed. The conversion of these permanent documents preserves them, allows publication on the clerk's website, and makes them more accessible to the public.
- The guest experience was significantly enhanced with the installation of a central customer service desk in the courthouse annex and the addition of a ticket-based queuing system. We are now able to serve customers faster and more efficiently.
- The Clerk's Official Records website was updated with a new, modern interface and expanded search capabilities. The public now has better, more comprehensive access to the county's official records.
- The wedding chapel in the courthouse annex has been remodeled to create a new, inspiring environment for couples getting married or renewing their vows.
- In coordination with Collier County, the Clerk has created a new Public Notices website to facilitate the posting of public notices in a single, accessible location. Ads for Tax Deed sales are currently posted with additional publications being added over the next few months.
- Couples getting married or renewing their vows celebrated Valentine's Day 2023 at the Clerk's Valentine's Day wedding ceremony. The Recording department hosted the ceremony at the 21 Spices Restaurant in East Naples where more than 30 couples participated in a special ceremony officiated by Clerk Crystal Kinzel.
- Certificate of Superior Achievement for receiving a perfect score on the Acceptance Facility Oversight Compliance Inspections for all six passport facilities in the County.
- Installed and implemented the QMATIC system to provide more efficient service to the community.
- Completed all reporting on-time, often exceeding the standards set by the State or Federal government.
- Satellite offices hosted a Passport Saturday event in April 2023. This provided citizens access to passport services outside the typical Monday through Friday workweek. More than 180 passports were processed establishing a new single day record.
- Successfully completed all Federal compliance reviews at each satellite location for passport procedures.

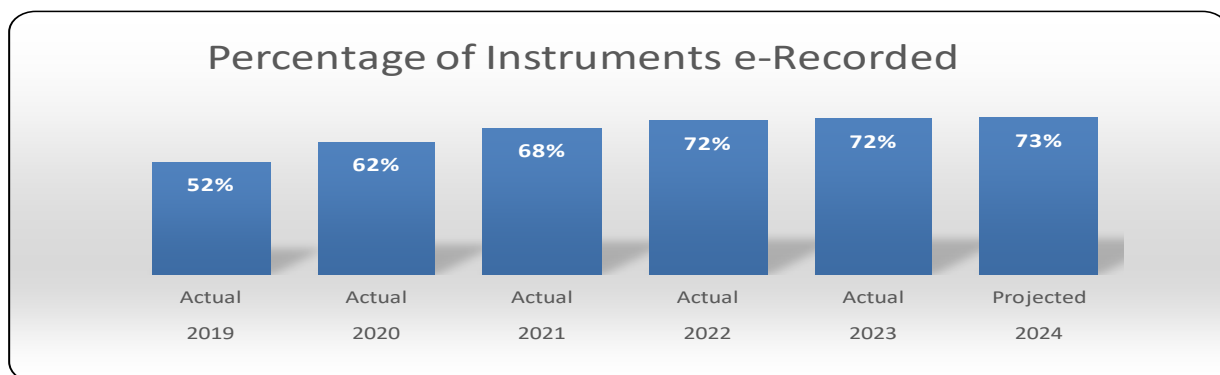
Efficiency: Maintain the recorded documents per employee.



The number of instruments recorded per clerk increased due to the additional activity from 2020-2021 because of the COVID pandemic. Once restrictions were lifted, filings increased for all areas of the Recording department throughout 2021. 2022 and 2023 are seeing levels like the years prior to the COVID pandemic. The shifting of staff to record through the E-portal has led to the average per employee decrease despite the number of transactions increasing as highlighted in the next chart.



The total number of transactions has increased steadily since 2020 and the agency expects to process slightly more in 2024 as more individuals move into Collier County and more land is developed.



As the Clerk's office has continued to progress with implanting new technology for the community, there has been an increase since 2020 in the number of instruments that are e-Recorded. There will be several new capabilities released in the Recording for 2024 which should translate to another increase of e-recorded instruments.

Clerk of the Circuit Court
General Fund
Accounting, Recording and Satellites - Recording

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 1,565,749	\$ 1,857,900	\$ 1,855,648	\$ 1,905,600	\$ -	\$ 1,905,600	\$ 47,700	2.57%
Operating Expenditures	117,317	109,100	99,909	146,600	-	146,600	37,500	34.37%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 1,683,066	\$ 1,967,000	\$ 1,955,557	\$ 2,052,200	\$ -	\$ 2,052,200	\$ 85,200	4.33%
Permanent Positions	19.00	20.00	20.00	20.00	-	20.00	-	0.00%

Budget Highlights:

Actual FY 2023:

- Total expenditures are \$11,443 or approximately 0.58 percent less than budget for the current fiscal cycle. This reduction is largely in operational costs efficiencies from on-line services.

Current FY 2024:

- The cost for current services is expected to increase by \$85,200, or 4.33 percent when compared to the prior year final budget. Primarily due to pay plan and postage costs increases.

Expanded FY 2024:

- There are no expanded positions or services included in the FY 2024 budget.

*Clerk of the Circuit Court
General Fund
Accounting, Recording and Satellites - Satellites*

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 392,922	\$ 495,000	\$ 492,613	\$ 549,000	\$ -	\$ 549,000	\$ 54,000	10.91%
Operating Expenditures	121,698	139,400	128,207	114,300	-	114,300	(25,100)	(18.01%)
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	<u>\$ 514,620</u>	<u>\$ 634,400</u>	<u>\$ 620,820</u>	<u>\$ 663,300</u>	<u>\$ -</u>	<u>\$ 663,300</u>	<u>\$ 28,900</u>	<u>4.56%</u>
Permanent Positions	<u>6.00</u>	<u>6.00</u>	<u>6.60</u>	<u>6.60</u>	<u>-</u>	<u>6.60</u>	<u>-</u>	<u>0.00%</u>
Court Services Fund 1091 (013)								
Personnel Services	\$ 261,425	\$ 330,200	\$ 328,431	\$ 363,300	\$ -	\$ 363,300	\$ 33,100	10.02%
Operating Expenditures	3,898	6,000	4,085	3,600	-	3,600	(2,400)	(40.00%)
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	<u>\$ 265,323</u>	<u>\$ 336,200</u>	<u>\$ 332,516</u>	<u>\$ 366,900</u>	<u>\$ -</u>	<u>\$ 366,900</u>	<u>\$ 30,700</u>	<u>9.13%</u>
Permanent Positions	<u>4.00</u>	<u>4.00</u>	<u>4.40</u>	<u>4.40</u>	<u>-</u>	<u>4.40</u>	<u>-</u>	<u>0.00%</u>
Personnel Services	\$ 654,347	\$ 825,200	\$ 821,044	\$ 912,300	\$ -	\$ 912,300	\$ 87,100	10.56%
Operating Expenditures	125,596	145,400	132,292	117,900	-	117,900	(27,500)	(18.91%)
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	<u>\$ 779,943</u>	<u>\$ 970,600</u>	<u>\$ 953,336</u>	<u>\$ 1,030,200</u>	<u>\$ -</u>	<u>\$ 1,030,200</u>	<u>\$ 59,600</u>	<u>6.14%</u>
Permanent Positions	<u>10.00</u>	<u>10.00</u>	<u>11.00</u>	<u>11.00</u>	<u>-</u>	<u>11.00</u>	<u>-</u>	<u>0.00%</u>

Budget Highlights:

Actual FY 2023:

- Total expenditures are greater than the FY 2022 budget for the addition of staff member due to new site location.

Current FY 2024:

- The cost for current services increased by \$59,600 or 6.14 percent due to the cost-of-living pay plan adjustments.

Expanded FY 2024:

- There are no expanded positions included in the FY 2024 budget.

RECORDING AND SATELLITES GOALS AND OBJECTIVES

Key Goals 2024:

- Complete the ability to have the public's documents E-certified online.
- Enhance the customer experience through the implementation of being able to record documents with a mobile phone.
- Update and improve the business portal where documents are submitted to help facilitate a more efficient experience for businesses and the community.
- Create the ability to conduct online marriage applications for couples getting married in Collier County.
- Provide the option to perform marriage ceremonies online for couples getting married in Collier County.
- Provide the ability for passport photos to be taken at our Annex location.
- Promote public use of the Clerk's on-line Business Portal for secure deposit account self-management and electronic submission of Official Records for recording.
- Support and enhance services with third-party e-recording business partners.
- Train all staff to fully record at each satellite location in 2024.

Major Objectives for Fiscal Year 2024:

- Finalize testing and rollout of the E-Certify feature by early 2024.
- Partner with our software developer to generate the mobile recording experience in early 2024.
- Work with staff and the recording software developer to implement the website changes and communicate effectively with the public by early 2024.
- Develop the functionality to perform online marriage applications by partnering with our software development vendor and perfecting the experience early in 2024.
- Complete the software and video integration for the online marriage ceremonies with our software development team early in 2024.
- Execute the plan to obtain the hardware, payment processing and software implantation to be able to perform the passport photos by the end of 2024.
- Collect documentary and intangible stamp tax due the Florida Department of Revenue.
- Satellite and Recording leadership will work together to align and train all new and existing satellite clerks to be able to record all eligible documents.

RECORDING AND CLERKS ACCOUNTING – CLERKS ACCOUNTING

Clerk’s Accounting provides financial services to the Clerk’s Office to ensure that each department effectively and efficiently accomplishes their stated goals. All financial reporting and mandated court reporting are prepared by the Clerk’s Accounting department and sent to the directors for review. This office also serves to coordinate the financial activities of the Clerk’s Office (budgeting, financial transaction processing and financial reporting).

Major Accomplishments Fiscal Year 2023:

- Awarded the Government Finance Officers Association (GFOA) award for Distinguished Budget Presentation for 22 years. This award recognizes the Clerk’s agency as exemplary in accounting practices.
- 100% timely reporting to all required agencies and Board of County Commissioners.
- Completed all audits with no audit comments.
- Provided timely ongoing reporting to all departments.
- Enhanced reporting with the conversion of improved financial software interfaces (SAP S-4Hana).

Workload:



The number of reports spike in 2019-2020 due to Article V standards changing and the addition of COVID-19 pandemic required reporting. Since 2021, the number of reports and audits have decreased due to the changing post pandemic related requirements. The number of reports and audits are to ensure compliance and to account for monies to the state. Article V courts reporting makes up the greatest portion of the breakdown.

*Clerk of the Circuit Court
General Fund
Accounting, Recording and Satellites - Clerk's Accounting*

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 213,463	\$ 301,900	\$ 298,925	\$ 347,000	\$ -	\$ 347,000	\$ 45,100	14.94%
Operating Expenditures	11,985	20,500	13,714	23,000	-	23,000	2,500	12.20%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 225,448	\$ 322,400	\$ 312,639	\$ 370,000	\$ -	\$ 370,000	\$ 47,600	14.76%
Permanent Positions	3.24	3.24	3.24	3.10	-	3.10	(0.14)	(4.32%)
Court Services Fund 1091 (013)								
Personnel Services	\$ 199,354	\$ 280,400	\$ 279,170	\$ 329,400	\$ -	\$ 329,400	\$ 49,000	17.48%
Operating Expenditures	7,655	11,200	9,234	10,900	-	10,900	(300)	(2.68%)
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 207,009	\$ 291,600	\$ 288,404	\$ 340,300	\$ -	\$ 340,300	\$ 48,700	16.70%
Permanent Positions	2.76	2.76	2.76	2.90	-	2.90	0.14	5.07%
Total All Funding Sources								
Personnel Services	\$ 412,817	\$ 582,300	\$ 578,095	\$ 676,400	\$ -	\$ 676,400	\$ 94,100	16.16%
Operating Expenses	19,640	31,700	22,948	33,900	-	33,900	2,200	6.94%
Operating Expenditures	-	-	-	-	-	-	-	0.00%
Capital Expenditures	\$ 432,457	\$ 614,000	\$ 601,043	\$ 710,300	\$ -	\$ 710,300	\$ 96,300	15.68%
Permanent Positions	6.00	6.00	6.00	6.00	-	6.00	-	0.00%

Budget Highlights:

Actual FY 2023:

- Total expenditures for the FY 2023 are \$12,957 or 2.11 percent less than budgeted due to savings in operating costs.

Current FY 2024:

- The FY 2024 budget represents an increase of \$96,300 or 15.68 percent when compared to the FY 2023 budget. The allocations between non-court and court departments are based on the amount of time spent processing activities for the various areas.

Expanded FY 2024:

- There are no expanded positions or services included in the FY 2024 budget.

CLERK'S ACCOUNTING GOALS AND OBJECTIVES

Major Goals for Fiscal Year 2024:

- Maintain 100% on time reporting to all required agencies.
- Create more efficiency with financial reporting to the agency and the state.
- Enhance revenue processing through technology and automation of at least 3 separate reports.
- Receive the annual GFOA Budget award for the 23rd consecutive year.
- Continue to develop and enhance all purchasing policies and procedures to guide the agency in the future.
- Work with each department on the budget development process to enhance future goals of the agency.
- Ensure the successful implementation of the new time and attendance system to the agency in 2024.

Key Objectives for 2024:

- Provide the Clerk of the Circuit Court with practical assurance that assets are safeguarded against loss from unauthorized use and that all transactions are properly recorded in accordance with generally accepted accounting principles.
- Streamline and automate reporting financial information by working with the Courts department software development team to generate information for improved efficiency.
- Analyze trends and patterns to help build a foundation for budget requests from the CCOC.
- Enhance the efficiency of the budget process by establishing a detailed schedule for departments regarding budget preparation milestones and activities.
- Provide systems conversion support for Clerk activities and payment processing by working with the software development teams and testing out new innovative ideas.
- Work directly with payroll, HR, and finance to generate accurate, on time reporting for the new time and attendance software.
- Continue 100% timely reporting of all Article V (court related) reports monthly, quarterly, and annually by working with the association to streamline their data collection resources.
- Conduct at least 3 trainings and classes with agency staff on the enhanced purchasing procedures and guidelines to ensure future success.

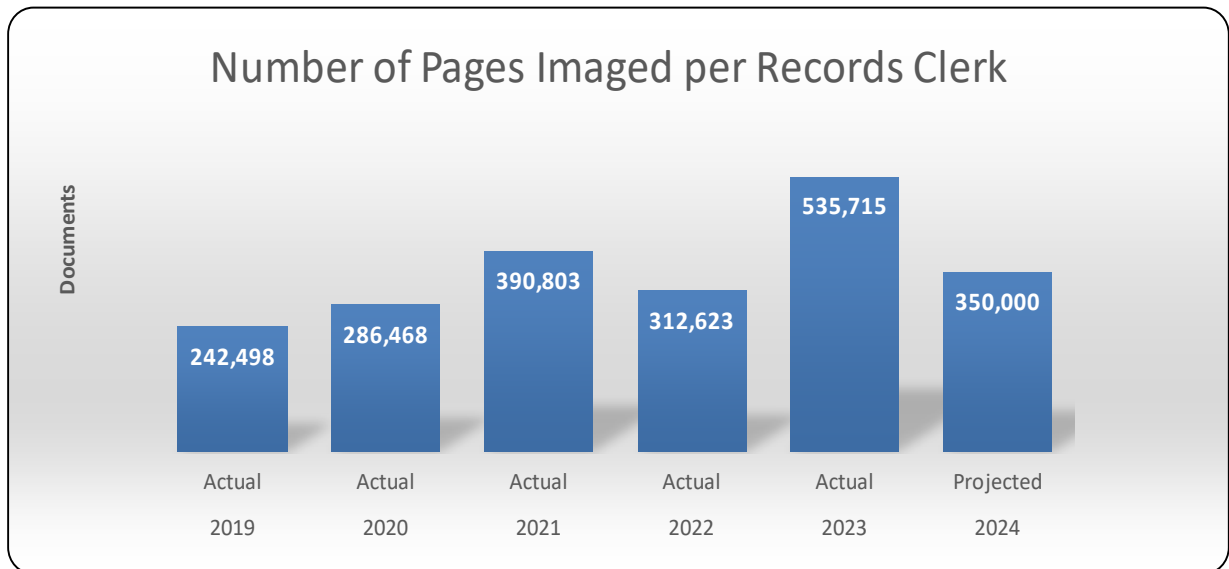
RECORDING AND CLERKS ACCOUNTING – RECORDS MANAGEMENT

The Clerk's Records Management provides a systematic approach to controlling all phases of records retention. The department continues to reduce the proliferation of paper providing efficient access to needed information, proper disposal of obsolete records, provide documentation of compliance with laws, ordinances and other regulations and maintain historical records.

Major Accomplishments Fiscal Year 2023:

- Conversion of Collier County's old, microfilmed Official Records to electronic images and data was completed. The conversion of these permanent documents preserves them, allows publication on the clerk's website, and makes them more accessible to the public.
- Continued to cut down 25% of court files and converted them to digital copies.
- Properly prepped for disposal of all records that exceeded retention per Florida Division of Library and Information Services schedule in finance and accounting.
- Reorganized the entire warehouse and condensed files in all aisles to provide more efficiency and safety for access and retention.

Efficiency:



The number of pages imaged per records clerk increased from 2020 to 2021 due to the influx of documents during the COVID pandemic. The spike in 2023 is reflective of the digitalization of approximately 60 years of official records. The number of projected pages to be imaged for FY 2024 will align to pre-pandemic levels.

RECORDING AND RECORDS MANAGEMENT – RECORDS MANAGEMENT

*Clerk of the Circuit Court
General Fund
Accounting, Recording and Satellites - Records Management*

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 115,769	\$ 130,000	\$ 129,045	\$ 138,200	\$ -	\$ 138,200	\$ 8,200	6.31%
Operating Expenditures	45,365	88,000	76,469	88,300	-	88,300	300	0.34%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	<u>\$ 161,134</u>	<u>\$ 218,000</u>	<u>\$ 205,514</u>	<u>\$ 226,500</u>	<u>\$ -</u>	<u>\$ 226,500</u>	<u>\$ 8,500</u>	<u>3.90%</u>
Permanent Positions	1.60	1.60	1.60	1.60	-	1.60	-	0.00%
Court Services Fund 1091 (013)								
Personnel Services	\$ 28,917	\$ 32,700	\$ 32,336	\$ 34,700	\$ -	\$ 34,700	\$ 2,000	6.12%
Operating Expenditures	555	3,700	495	6,000	-	6,000	2,300	62.16%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	<u>\$ 29,472</u>	<u>\$ 36,400</u>	<u>\$ 32,831</u>	<u>\$ 40,700</u>	<u>\$ -</u>	<u>\$ 40,700</u>	<u>\$ 4,300</u>	<u>11.81%</u>
Permanent Positions	0.40	0.40	0.40	0.40	-	0.40	-	0.00%
Total All Funding Sources								
Personnel Services	\$ 144,686	\$ 162,700	\$ 161,381	\$ 172,900	\$ -	\$ 172,900	\$ 10,200	6.27%
Operating Expenditures	45,920	91,700	76,964	94,300	-	94,300	2,600	2.84%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Appropriations	<u>\$ 190,606</u>	<u>\$ 254,400</u>	<u>\$ 238,345</u>	<u>\$ 267,200</u>	<u>\$ -</u>	<u>\$ 267,200</u>	<u>\$ 12,800</u>	<u>5.03%</u>
Permanent Positions	2.00	2.00	2.00	2.00	-	2.00	-	0.00%

Budget Highlights:

Actual FY 2023:

- Total expenditures are \$16,055 or 6.31 percent below the FY 2023 budget due to a decrease in operating costs.

Current FY 2024:

- The cost for current services increased by \$12,800 or 5.03 percent due to the cost-of-living pay plan adjustments.

Expanded FY 2024:

- There are no expanded positions or services included in the FY 2024 budget.

RECORDING AND RECORDS MANAGEMENT RECORDS MANAGEMENT GOALS AND OBJECTIVES

Key Goals for 2024:

- Continue to microfilm records and other permanent records for long-term archival storage and compliance requirements, reducing volumes of paper files and maximize limited storage space. Court file storage needs are decreasing as the electronic filing of cases has been implemented.
- Maintain accurate inventory lists of archived records.
- Continue to condense and organize the warehouse environment with the digitization of records.
- Continue to remove expunged/sealed records on microfilm.
- Fulfill request to retrieve and deliver stored records to various clerk departments within 30 minutes. Re-file returned records.
- Ensure that historical records are maintained and organized in a proper climatic environment.
- Maintain records according to records retention laws and efficiently execute destruction of obsolete records to maximize storage space.
- Destroy records that have met disposition requirements.

Major Objectives for Fiscal Year 2024:

- Manage and control all records throughout their life cycle, from creation, utilization, maintenance, retention, preservation and disposal of records. With increased implementation of electronic filing and digital storage, less paper records are being created, gradually reducing space occupied by paper records.
- Sustain a highly organized, efficient storage/retrieval and microfilm/digital processing division for non-digitized Collier County Clerk to the Board's records, financial records, court records, official records and historical public records.
- Implement records management software to help with improved compliance for Public Records retention and access.
- Reduce the space by 50% by scanning the remaining court files.

CLERK INFORMATION TECHNOLOGIES



CLERK INFORMATION TECHNOLOGIES

The Clerk's Information Technology (CIT) Department is the backbone of the Clerk's office, leverages information technologies to maximize efficiencies in the Clerk's office and the county as well. The CIT department provides a robust and secure infrastructure to our core systems, employees, Judiciary, county, and other inter-connected governmental agencies as well as providing web-based service to the public.

The CIT Department supports the many diverse operations of the Clerk's office including those functions provided by the Clerk in her capacity as Chief Financial Officer, County Auditor and Ex-Officio Clerk for the Board of County Commissioners. CIT is responsible for support and maintenance of applications, production and operations, user support and training, hardware and software, network operations, and maintenance and security for all Clerk departments. The SAP system is one of the systems with the largest number of active users. SAP is an Enterprise Resource Planning (ERP) suite with modules for accounts payable, fixed assets, general ledger, project accounting, accounts receivable, purchasing and receiving to maximize efficiency. Additionally, this system supports both the human resources and payroll systems for the Board of County Commissioners, Supervisor of Elections and the Clerk of the Circuit Court. A recent upgrade has modernized the application and a major project is underway to automate Time & Attendance data capture as well as provide direct employee self-service to further increase efficiencies.

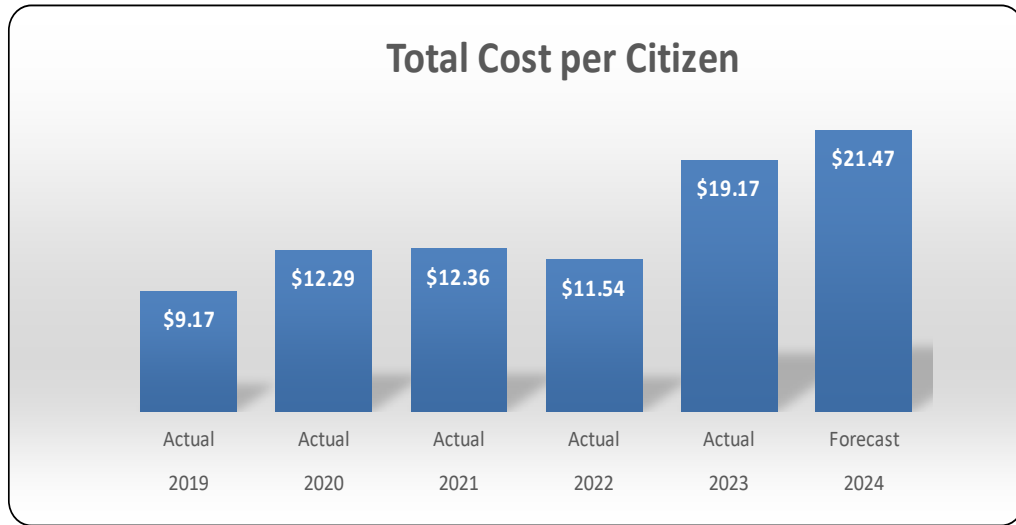
The CIT Department supports the Clerk's Official Records Department using an application called COR. This system includes an image repository and citizen web interface for all recorded documents within the county. In addition to the Official Records, as the County Recorder our office is required to maintain copies of each year's Tax Rolls produced by the Collier County Tax Collector's office. In our drive to move historical records to digital format, the Official Records since the founding of Collier County (100 years) were digitized in 2023 creating some 50 million additional new images that can now be viewed on the web or on locally available kiosk computers in our office.

The CIT Department also supports the Minutes area using an Enterprise Content Management system permitting full text search and retrieval system a for documenting Board of County Commissioners meetings. Additionally, supporting the Value Adjustment Board (VAB) using AXIA, a system used widely across Florida for the filing of petitions for value adjustment, scheduling of hearings, and document management all the through process until final decisions.

Major Accomplishments Fiscal Year 2023:

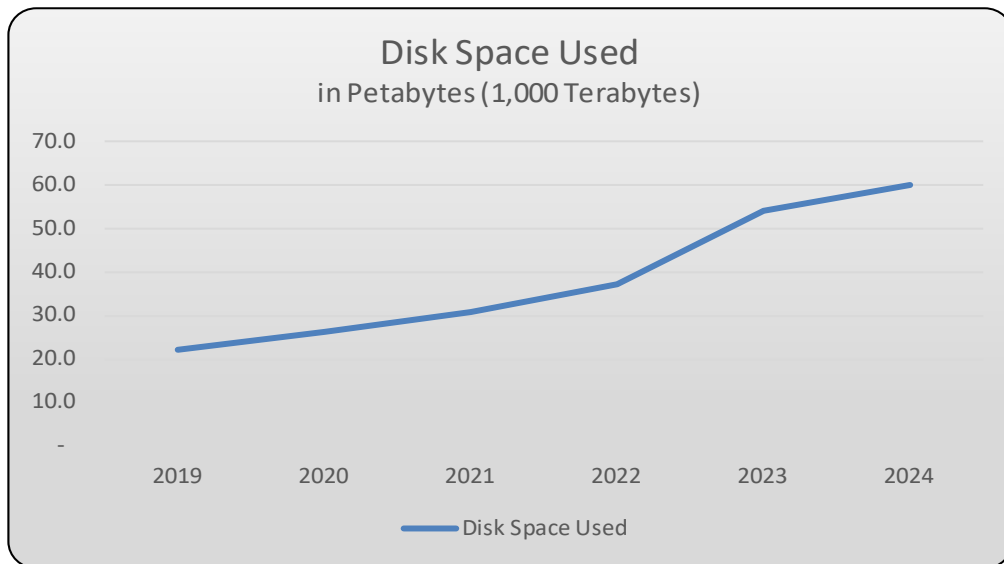
- Digitized remaining Official Records previously stored on microfilm to provide the public with access to 1.2 million additional images. Online records are now available since Collier County was established (100 years).
- Converted and modernized SAP ECC to SAP S/4HANA in May:
 - Successfully completed the transition from SAP ECC to SAP S/4HANA.
 - Migrated and transformed more than 20 years of historical financial and HR data.
 - Decommissioned a dated Windows Users Interface requiring regular IT intervention in favor of a web-based access.
 - Conducted Quick Start training for approximately 700 users as part of the user access enablement.
- Developed and Deployed SAP Training Courses:
 - Developed and launched four self-paced SAP training courses:
 - enhance the skillset of employees
 - allows on-demand access for initial training and as needed refresher training
 - reduced dependency on live trainer allowing new hire to be authorized more quickly
- Deployed SAP Training Courses by leveraging existing Collier University's Learning Management System to minimum cost to taxpayers.
- Created 14 SAP Quick Reference Guides to facilitate user efficiency and independence.
- Installed OIG secure access with Cisco Camera phones so that a person waiting at the door can be seen before door is opened.
- Performed internal review of telephone transfer charges from BCC saving over \$500 per month.
- Legal notices website Phase 1 active and running parallel in several areas (Ex; Tax Deeds) until legal/business approves halt to newspaper publication.
- Outfitted multipurpose room first floor atrium for Audio and video. Multipurpose room is used to make public sales (Tax Deeds and Foreclosures) more professional and efficient. Atrium is used for customer intake and general information to assist the public.
- Qmatic guest queueing implemented for all clerk's services in the Annex.
- Updated problematic MICR, we now have consistent models in main campus and ESC ensuring continuity even in the event of a disaster.
- 3rd party completed a security review and with good results due to our robust cybersecurity posture.
- 3rd party security review included a GAP analysis to measure our security standards against Internationally recognized standard NIST.
- Robust cybersecurity posture made renewing Cyber-Insurance possible. Insurance underwriters have become exceedingly demanding.
- Kept applications and system software updated and current to ensure Clerk departments have the latest features and the most reliable security. As previously noted, SAP received a major update as well as Showcase court system, AXIA Value Adjustment Board software and of course Windows, Firewalls.

Workload:



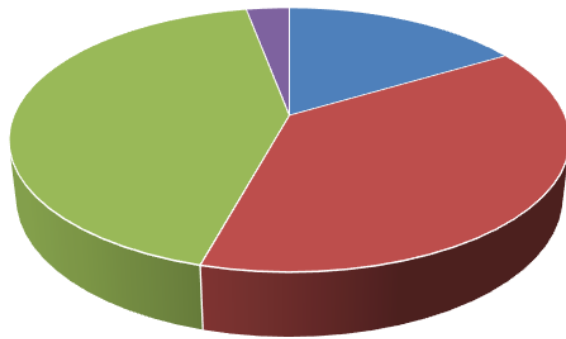
The total cost of per citizen continues to rise with the increased cost to maintain and enhance current security systems to keep the agency and public information secure from outside threats.

Workload:



With additional automated systems being added regularly, the storage demands are increasing dramatically.

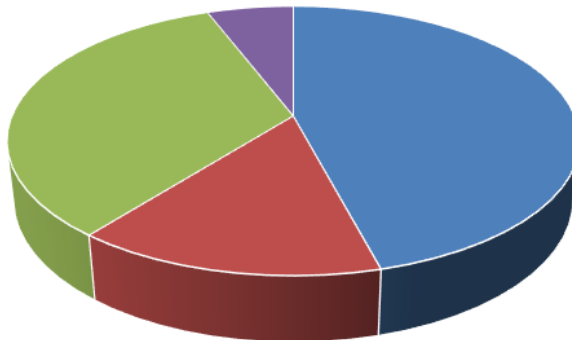
FY 2022/23 Major Computer Application Usage
by Clerk's Staff



■ Recording - COR ■ Finance - SAP ■ Courts - Showcase ■ Board Minutes - AXIA

- While the number of Clerk's staff is small, the usage closely follows the Clerk's by department.
- Year over year the number of deputy clerks has not increased, but the accelerated use of automation has permitted the same staff levels to handle the additional demands.

FY 2022/23 Major Computer Application Usage
by Clerk's Customers



■ Recording - COR ■ Finance - SAP ■ Courts - Showcase ■ Board Minutes - AXIA

- Clerk's technology and systems are used by both external and internal customers.

- **External** customers include Attorneys, Defendants, Plaintiffs, Law Enforcement, Title Companies, and the Public at large. On the Courts side, the Clerk provides access to Court case systems information including scheduling, payments, as well as millions of images for documents on court cases. On the Recording side the Clerks provide Attorney’s and Title with electronic methods to search and submit documents for inclusion in the Official Record.
- **Internal** customers include the Board of County Commissioners, Supervisor of Elections and Court Administration. The Clerk provides them with Payroll, Finance Administration services for as well as Accounting and procurement systems. While payroll is currently provided for all internal customers, beginning next year all employees will be tracking time electronically along with interactive leave tracking as well. This is why SAP users will jump from 660 to 2,750 next year.

<u>Registered Users:</u>	FY 2022/23	FY 2023/24 Projected
<i>Recording - COR</i>	50	50
<i>Finance - SAP</i>	115	250
<i>Courts - Showcase</i>	130	130
<i>Board Minutes - AXIA</i>	9	10
<i>Recording - COR</i>	2,052	2,060
<i>Finance - SAP</i>	660	2,750
<i>Courts - Showcase</i>	1,500	1,500
<i>Board Minutes - AXIA</i>	260	275

Clerk Technology Fact:

How much data does the Clerk of Courts and Comptroller manage in order to fulfill her many duties? The answer is the equivalent of over 53 Billion pages with standard printed text.

And....in fact the amount of data is 3x what is indicated above. WHY: The Clerk has a duty to preserve and protect valuable Clerk data. Therefore, duplicated copies must be kept at a secure Disaster Recovery location as well as backup copies stored at a remote location.

CLERK INFORMATION TECHNOLOGIES

Clerk of the Circuit Court

General Fund

Clerk Information Technology (including Trust Funds)

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
General Fund 0011 (011)								
Personnel Services	\$ 2,196,808	\$ 2,592,300	\$ 2,589,716	\$ 2,695,900	\$ -	\$ 2,695,900	\$ 103,600	4.00%
Operating Expenditures	2,216,642	2,064,000	2,016,172	2,118,300	-	2,118,300	54,300	2.63%
Capital Expenditures	22,756	84,700	84,061	96,800	-	96,800	12,100	14.29%
Reserves	-	-	-	-	-	-	-	0.00%
Total Appropriations	\$ 4,436,206	\$ 4,741,000	\$ 4,689,949	\$ 4,911,000	\$ -	\$ 4,911,000	\$ 170,000	3.59%
Permanent Positions	16.50	19.50	20.50	20.30	-	20.30	(0.20)	(0.98%)
Court Technology Fund 1093 (177)								
Personnel Services	\$ 59,380	\$ 1,283,000	\$ 480,805	\$ 1,392,100	\$ -	\$ 1,392,100	\$ 109,100	8.50%
Operating Expenditures	-	647,700	520,814	1,017,500	-	1,017,500	369,800	57.09%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Reserves	-	3,863,683	-	2,237,183	-	2,237,183	(1,626,500)	(42.10%)
Total Appropriations	\$ 59,380	\$ 5,794,383	\$ 1,001,619	\$ 4,646,783	\$ -	\$ 4,646,783	\$ (1,147,600)	(19.81%)
Permanent Positions	13.50	10.50	10.50	10.70	-	10.70	0.20	1.90%
Public Records Modernization Fund 1094 (197)								
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Operating Expenditures	96,329	3,716,200	2,143,645	1,152,000	-	1,152,000	(2,564,200)	(69.00%)
Capital Expenditures	-	188,900	-	50,000	483,250	533,250	344,350	182.29%
Reserves	-	438,823	-	32,973	-	32,973	(405,850)	(92.49%)
Total Appropriations	\$ 96,329	\$ 4,343,923	\$ 2,143,645	\$ 1,234,973	\$ 483,250	\$ 1,718,223	\$ (2,625,700)	(60.45%)
Permanent Positions	-	-	-	-	-	-	-	0.00%
Total All Funding Sources								
Personnel Services	\$ 2,256,188	\$ 3,875,300	\$ 3,070,521	\$ 4,088,000	\$ -	\$ 4,088,000	\$ 212,700	5.49%
Operating Expenses	2,312,971	6,427,900	4,680,631	4,287,800	-	4,287,800	(2,140,100)	(33.29%)
Capital Expenses	22,756	273,600	84,061	146,800	483,250	630,050	356,450	130.28%
Reserves	-	4,302,506	-	2,270,156	-	2,270,156	(2,032,350)	(47.24%)
Total Appropriations	\$ 4,591,915	\$ 14,879,306	\$ 7,835,213	\$ 10,792,756	\$ 483,250	\$ 11,276,006	\$ (3,603,300)	(24.22%)
Permanent Positions	30.00	30.00	31.00	31.00	-	31.00	-	0.00%

Budget Highlights:

Actual FY 2023:

- Total expenditures are \$7,044,093 or approximately 25.92 percent less than budgeted (excluding reserves). This is primarily due to reduced operating and capital expenditures via the postponement of the recording software in the non-court area. The CIT department is partially funded by the Court Technology Fund 1093 (177) and the Public Records Modernization Fund 1094 (197) as set forth in *Florida Statutes*.

Current FY 2024:

- The FY 2024 budget was decreased \$3,603,300 or 24.22 percent is the result of completion of FY 2023 mission critical initiatives in the Clerk's agency.

Expanded FY 2024:

- There are no expanded positions included in the FY 2024 budget. The capital budget includes hardware and software to expand storage, security, and remote connectivity.

CLERK INFORMATION TECHNOLOGIES GOALS AND OBJECTIVES

Major Goals for Fiscal Year 2024:

- Secure and protect all Clerk computer system and the data stored within them by maintaining a proactive security posture.
- Enhance Disaster Preparedness to ensure public records are safeguarded and available.
- Enhance communications infrastructure to increase up-time even when an Internet provider loses connection.
- Establish forward looking data center strategy.
- Deliver a Learning Management System to provide effective and timely training.
- Provide secure self-serve electronic document certification to the public via website.
- Provide the ability for cellphone users to electronically capture and submit documents to be recorded.
- Provide a method to perform online Marriage ceremonies via web conferencing.
- Enhance document search for Recording documents.
- Deliver modern self-serve employee information and integrated worktime tracking system.

Key Objectives for 2024:

- A proactive security posture requires the use of multiple layers of protection, regular employee security awareness training, and a sustained patched and updates to keep system updated and current.
- Meet or exceed Cybersecurity standards requirements, including FL House Bill 7055 (2022). This includes adopting cybersecurity standards that safeguard data, information technology, and information technology resources.
- Adequate Disaster Preparedness requires that we prepare the disaster recovery site with equipment and configurations to parallel enhancements made at the main campus.
- Implement SDWAN (Software Defined Wide Area Network) - Increased use of cloud-based services implies the need to remain connected to ensure customer facing services are always available.
- A Data Center strategy to prepare an aging data center for the future. Current Data Center lives in a building built in the 1970's. A review and strategy to either renovate or a move to a new location must be established.
- By end of 2023, deploy Cornerstone learning to all Clerk staff, providing a library of self-paced learning resources.
- By end of Q1 of 2024, create and deploy new self-paced training for financial system users.
- By end of Q1 2024, website users will have the ability to electronically certify documents, pay via credit-card and receive a secure certified document within minutes.
- Provide fast easy submission and payment for documents such as Notice of Commencement.
- Allow couples to perform marriage ceremonies conveniently, i.e., without the need to physically be present in Clerk office.
- Deliver modern self-serve employee services to increase employee efficiency and auditability of all time worked. Clerk to serve as pilot for this innovative solution, followed by Supervisor of Elections and County staff.

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SPECIAL REVENUE FUNDS

SPECIAL REVENUES – PUBLIC RECORDS MODERNIZATION

Public Records Modernization, Fund 1094 (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. Fund 1094 (197) is restricted by statute and cannot be used for salaries.

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 2023:

- Completed the SAP Financial Management changes for the Board of County Commissioners, Supervisor of Elections and the Clerk of the Circuit Court.
- Enhanced the Dolphin accounts payable and journal entry workflow system within SAP.
- The items mentioned above were the operating and capital portions only of the projects.

Major Goals for Fiscal Year 2024:

- Ensure that all data processing staff are properly trained and certified.
- Continue to implement the SAP Financial Management road-mapped enhancements.
- Fund additional operating and capital expenses in the Clerks Information and Technology department related to Public Records Modernization.
- Enhance a secure system on progressing security standards.

Budget Highlights:

The FY 2024 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. Allowable expenditures previously paid in the Court Technology Fund are now funded through Public Records Modernization to aid in the long-term sustainability of both funds.

PUBLIC RECORDS MODERNIZATION – FUND 1094 (197)

*Clerk of the Circuit Court
Public Records Modernization Special Revenue Fund
Fund 1094 (197)*

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
<i>Revenues</i>								
Recording Fee	\$ 371,816	\$ 435,000	\$ 272,512	\$ 400,000	\$ -	\$ 400,000	\$ (35,000)	(8.05%)
Interest	25,031	8,100	126,982	60,000	-	60,000	51,900	640.74%
Revenue Reserve	-	(22,200)	-	(23,000)	-	(23,000)	(800)	3.60%
Total Revenues	396,847	420,900	399,494	437,000	-	437,000	16,100	3.83%
Carry forward	-	3,923,023	-	1,281,223	-	1,281,223	(2,641,800)	(67.34%)
Total	\$ 396,847	\$ 4,343,923	\$ 399,494	\$ 1,718,223	\$ -	\$ 1,718,223	\$ (2,625,700)	(60.45%)
<i>Expenditures</i>								
Operating Expenditures	\$ 96,329	\$ 3,716,200	\$ 2,143,645	\$ 1,152,000	\$ -	\$ 1,152,000	\$ (2,564,200)	(69.00%)
Capital Expenditures	-	188,900	-	50,000	483,250	533,250	344,350	182.29%
Total Expenditures	96,329	3,905,100	2,143,645	1,202,000	483,250	1,685,250	(2,219,850)	(56.84%)
Reserve for Contingency	-	438,823	-	32,973	-	32,973	(405,850)	(92.49%)
Total	\$ 96,329	\$ 4,343,923	\$ 2,143,645	\$ 1,234,973	\$ 483,250	\$ 1,718,223	\$ (2,625,700)	(60.45%)
Permanent Positions	-	-	-	-	-	-	-	0.00%

Carry forward or “Fund Balance” is expected to fund ongoing project costs for software upgrades to the accounting system as well as other modernization projects in FY 2024.

Note: Fund 1094 (197) current revenues are enough to fund current operations. The fund balance will be sufficient to fund costs through FY 2025; 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. The integrated nature of the software packages to ensure streamlined processing but require increasing levels of maintenance and monitoring. Expenditures in this fund are increasing as we try to preserve both the Public Records Modernization and Court Technology Funds long-term. Eligible operating and capital expenditures previously paid in the Court Technology Fund are being expensed in Public Records Modernization.

Failure to match the revenues to the increased expected expenditures will degrade services or eliminate the ability to continue some services. A decline in investment in automation and technology will significantly hinder the ability to keep pace with current processes.

SPECIAL REVENUES – COURTS INFORMATION TECHNOLOGY

Courts Information and Technology, Fund 1093 (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. Fund 1093 (177) is similar in structure to Fund 197 but allows the payment of salaries in the fund. Fund 1093 (177), however is restricted to court related expenditures only. 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 2023:

- Funded personnel, operating and capital expenses in the CIT department.
- Upgraded several court-related systems.

Major Goals Fiscal Year 2024:

- Ensure that all data processing staff are properly trained and certified.
- Enhance a secure system on progressing security standards.

Budget Highlights:

The FY 2024 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 is reduced. The completion and migration to the Showcase (court) system will enhance information availability. Older inactive cases are now being added to the system requiring additional storage capacity. 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 1093 (177)

*Clerk of the Circuit Court
Courts Information Technology Special Revenue Fund
Fund 1093 (177)*

Appropriation Unit	FY 2022 Actual	FY 2023 Budget	FY 2023 Actual	FY 2024 Current	FY 2024 Expanded	FY 2024 Approved	Increase/ (Decrease)	Percent Change
<u>Revenues</u>								
Recording Fee	\$ 1,105,827	\$ 1,375,000	\$ 788,601	\$ 950,000	\$ -	\$ 950,000	\$ (425,000)	(30.91%)
Interest	30,320	9,100	177,300	65,000	-	65,000	55,900	614.29%
Revenue Reserve	-	(69,200)	-	(50,800)	-	(50,800)	18,400	(26.59%)
Total Revenues	1,136,147	1,314,900	965,901	964,200	-	964,200	(350,700)	(26.67%)
Carry forward	-	4,479,483	-	3,682,583	-	3,682,583	(796,900)	(17.79%)
Total	\$ 1,136,147	\$ 5,794,383	\$ 965,901	\$ 4,646,783	\$ -	\$ 4,646,783	\$ (1,147,600)	(19.81%)
<u>Expenditures</u>								
Personnel Services	\$ 59,380	\$ 1,283,000	\$ 480,805	\$ 1,392,100	\$ -	\$ 1,392,100	\$ 109,100	8.50%
Operating Expenditures	-	647,700	520,814	1,017,500	-	1,017,500	369,800	57.09%
Capital Expenditures	-	-	-	-	-	-	-	0.00%
Total Expenditures	59,380	1,930,700	1,001,619	2,409,600	-	2,409,600	478,900	24.80%
Reserve for Contingency	-	3,863,683	-	2,237,183	-	2,237,183	(1,626,500)	(42.10%)
Total	\$ 59,380	\$ 5,794,383	\$ 1,001,619	\$ 4,646,783	\$ -	\$ 4,646,783	\$ (1,147,600)	(19.81%)
Permanent Positions*	13.50	10.50	10.50	10.70	-	10.70	0.20	1.90%

*Included in CIT department

Carry forward or “Fund Balance” is expected to offset costs of the Court Record Information System over the next 2 years. The permanent positions for the personal services in this fund are reported in the Information Technologies department.

Note: Fund 1093 (177) current revenues are enough to fund current operations. The fund balance will be sufficient to fund costs through FY 2025. However, the long-term sustainability of modernization efforts will be significantly impacted when the fund balance is depleted. In June 2017 the Florida Legislature, to provide additional funding for the courts, redirected the 10% of criminal and traffic fines back to the court service fund. Thus, effectively reducing the funding by approximately 25%. Long term technology resources are necessary for the continued streamlining of processes and systems stabilization. If sustainable revenues are not authorized by the legislature or alternative transfers authorized by BCC, services will be impacted. Reserves continue to be depleted for ongoing costs of the CIT department.

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GLOSSARY

GLOSSARY

Including acronyms

ACH – Automated Clearing House

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 of the Circuit Court and Comptroller.

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

ACFR (Annual Comprehensive Financial Report) – A report on the financial condition of Collier County at the end of the fiscal year.

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

Audit – An official inspection of an individual's or organization's accounts, typically by an independent body.

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 also referred to as BCC or the Board.

Budget – A financial plan for the operation of a program or organization for a specified period (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 the Circuit Court and Comptroller.

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, 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 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.

CAT – Collier Area Transit

CD – Computer Disk

CIP – Capital Improvement Plan

CIT – Clerks Information Technologies (formerly MIS Management Information Systems)

COLA – Cost of Living Adjustment

Compensated Absences – Accrued but unused vacation or sick leave that an employee can receive compensation for in the future 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.

DCA – District Court of Appeals

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

Depreciation – An accounting method of allocating the cost of a tangible or physical asset over its useful life or life expectancy.

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.

FCCC – Florida Court Clerks & Comptrollers

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.

FLCCOC – Florida Clerk of Courts Operations Corporation

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

FTE (Full Time Equivalent) – This is a measure of the number of full-time employees allocated to a department or cost center.

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 less fund 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 1093 (177) – Court Information Technology Fund established by *Florida Statute 28.24*.

Fund 1094 (197) – Public Records Modernization Fund established by *Florida Statute 28.24*.

FY (Fiscal Year) – The annual budget year runs from October 1 through September 30.

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.

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 on the general population; 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.

LWIT – Lorenzo Walker Institute of Technology

Management Information Services – Technical support department of the Clerk of the Circuit Court and Comptroller.

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.

ORIS (Official Records Imaging System) – Software for automated recording systems.

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

PRM – Public Records Modernization

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.

Special Revenue Fund – Used to account for the proceeds of specific revenues that are restricted to expenditures for specified purposes.

SOE – Supervisor of Elections

SFY (State Fiscal Year) – The State fiscal year runs from July 1 through June 30.

TCATS – Traffic Citation Accounting Transmission System

TECH – The Immokalee Technical Center

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

Turn Back Fund – The Clerk is required by statute to return her 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.

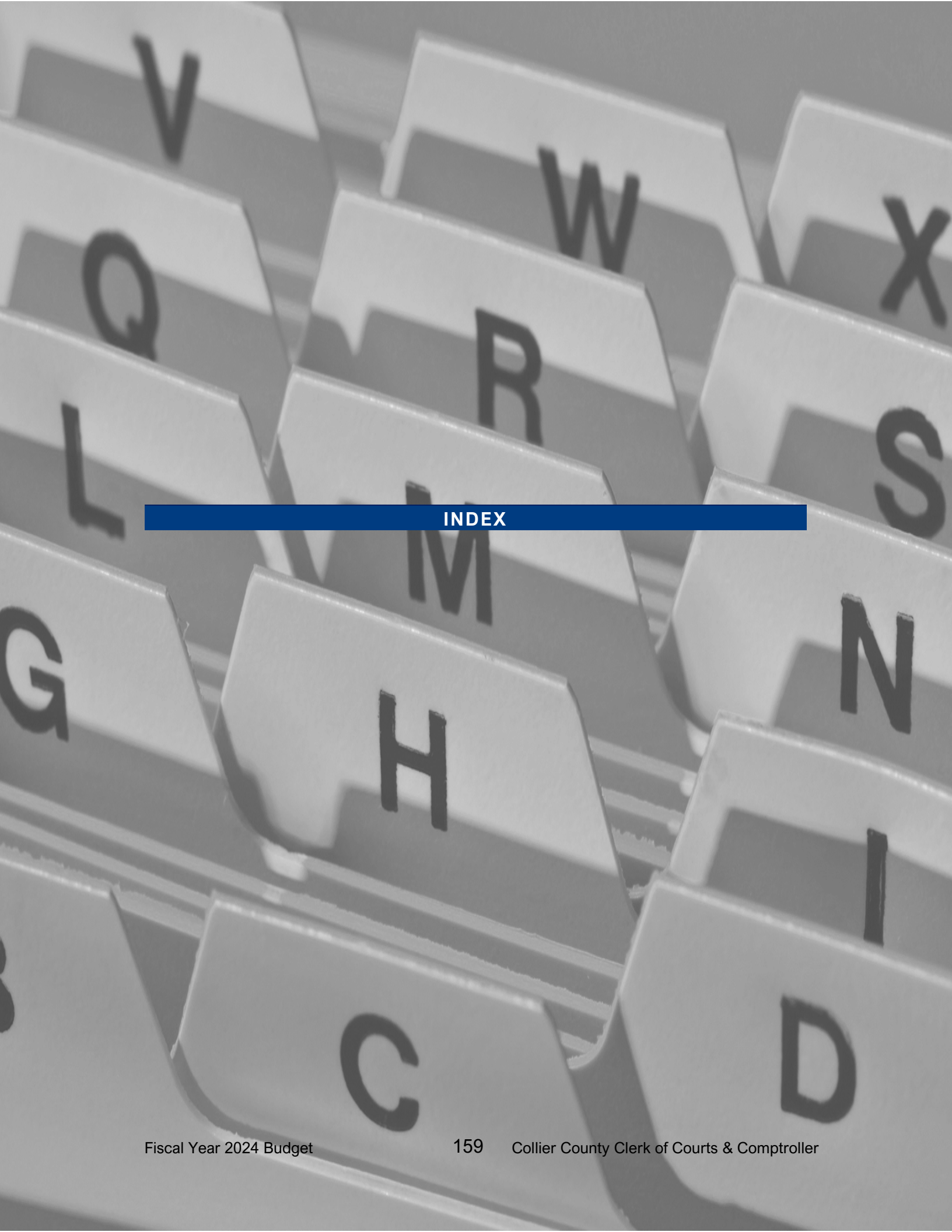
User Fees – The fees charged for direct receipt of public services.

VAB – Value Adjustment Board

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 the Circuit Court & Comptroller Service Locations



Collier County Courthouse

3315 Tamiami Trail
East Naples,
Florida 34112

239-252-2646

<p>Airport Road DMV Satellite 725 Airport Road South Naples, Florida 34104 239-252-2733 or 239-252-2941</p>	<p>Eagle Creek Satellite 6654 Collier Blvd. #101 Naples, Florida 34114 239-252-2654</p>	<p>Everglades City Hall 6654 Collier Blvd. #101 Naples, Florida 34114 239-252-2654</p>
<p>Golden Gate Satellite 4715 Golden Gate Parkway Naples, Florida 34116 239-252-2750 or 239-252-2760</p>	<p>Growth Management 2800 Horseshoe Dr. N. Naples, FL 34104 239-252-6135 (Recording Services Only)</p>	<p>Heritage Bay Satellite 15450 Collier Blvd. Naples, Florida 34120 239-252-1604</p>
<p>Immokalee Satellite 106 South First Street Immokalee, Florida 34142 239-252-2909</p>	<p>Marco Island City Hall 50 Bald Eagle Dr. Marco Island, Florida 34145 239-252-2061</p>	<p>North Collier Government Services Center 2335 Orange Blossom Dr North Naples, Florida 34109 239-252-5477 or 239-252-5412</p>