

GEORGE LAREAU
CLERK OF COURTS – ST. JOHNS COUNTY, FLORIDA
ADOPTED BUDGET
FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2016

GEORGE LAREAU
CLERK OF COURTS – ST. JOHNS COUNTY, FLORIDA

- **Budget Letter from the Clerk of Courts**
- **Budget Overview**
 - This overview gives information on the Clerk’s office and budget preparation policies and procedures
- **Budget Summary – All Funds**
 - This schedule shows summary revenue and expenditure information for the General Fund and Special Revenues Funds
- **General Fund Summary – Court-Related Revenues and Expenditures**
 - This schedule shows summary revenue and expenditure information for the court-related functions within the General Fund
- **General Fund Summary – Government Services Revenues and Expenditures**
 - This schedule shows summary revenue and expenditure information for the government services functions within the General Fund
- **General Fund Expenditure Budgets by Department**
 - These schedules show the detail of budgeted expenditures by operating department and by account classification
- **Special Revenue Funds – Revenues and Expenditures**
 - This schedule shows detailed revenue and expenditure by fund and by account classification
- **Budget Full-Time Equivalent Schedule**
 - This schedule shows the full time equivalent positions provided for in the budget as compared to prior year

GEORGE LAREAU
CLERK OF COURTS
SEVENTH JUDICIAL CIRCUIT – ST. JOHNS COUNTY, FLORIDA

October 23, 2016

Dear Resident:

In accordance with Section 218.35(3) of the Florida Statutes, I am pleased to present the Clerk of Courts budget for the fiscal year ending September 30, 2016. The activities of the Clerk include recordkeeping, document administration, information management, and financial management and reporting for the courts and for the St. Johns County Board of County Commissioners.

Budget Process

The General Fund of the Clerk is divided into two segments, Court-Related and general Government Services. The Clerk is required to submit a budget to the State of Florida's Clerk of Courts Operations Corporation and to St. Johns County each June 1st. These budgets are separate and have different requirements and approval processes. The State legislature and the Supreme Court approve the Court-Related budget, and the Board of County Commissioners approve the Government Services budget each year.

Responsibilities of the Clerk to the Courts

- Maintain custody of all court files
- Attend court sessions
- File indictments, pleadings and verdicts
- Prepares the appellate record
- Conduct mortgage foreclosure sales
- Assist victims of abuse while seeking to file an injunction
- Assist pro se litigants with necessary paperwork for their case
- Compiles and reports statistical and financial data

Responsibilities of the Clerk to the Board of County Commissioners

- Records, indexes and maintains the official records of the County
 - Deeds
 - Mortgages
 - Real estate transactions
 - Marriage licenses
 - Liens and judgments
- As the Chief Financial Officer of St. Johns County through our Board Finance Department
 - Record all revenues
 - Process all payments, including payroll
 - Provide additional budget monitoring
 - Financial management
 - Financial Reporting

- The Clerk is also tasked with maintaining the County Commission meeting minutes, maintaining the County ordinance database, and administering the Value Adjustment Board.

Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally and administratively restricted to expenditures for specified purposes. The Clerk has four Special Revenue Funds, Records Modernization Trust Fund, Court Modernization Trust Fund, Teen Court, and Child Support Title IV-D.

Excess Fees and Unexpended Appropriations

The Clerk is required under Section 218.36 of the Florida Statutes to submit to the County of St. Johns, all excess fees from general governmental services operations by October 31st after the close of the fiscal year.

The Clerk is required to remit unexpended appropriations for Court-Related activities to the State of Florida by the following January 25 after the close of the fiscal year.

Revenue Highlights

The Court-Related activities are funded by revenues from fines, fees and services charges, and distributions made from the State Clerk of Court Trust Fund when revenues are insufficient to meet the appropriated budget. The St. Johns County Clerk is scheduled to receive \$24,950 for this purpose.

We expect revenues from our general government services to remain stable, or increase slightly for the new fiscal year based on the volume of recorded documents.

Expenditure Highlights

The General Fund Budgeted expenditures for 2016 are \$7,371,780, as compared to \$7,416,167 in 2015. In the fourth quarter of 2015 the Florida Clerk of Courts Operations Corporation cut the Clerk's court-related budget for St. Johns County by \$188,330, leaving a budget of \$3,544,337. The budget was cut even further in 2016. The general Government Services budget remains the same for 2016.

Personal services costs for employee wages and benefits represent 88% of the total General Fund Budget. The Florida Clerk of Courts Operations Corporation has not provided funding to cover pay increases, mandatory retirement contributions increases or health insurance increases for several years running now. The Clerk has borne the increased expenses through various austerity measures and loss of positions through attrition. These inequities in the budget process make it difficult to attract, hire and retain qualified staff.

As always, it is a pleasure to serve the residents of St. Johns County.

Sincerely,



George Lareau
Clerk of Courts

George Lareau
Clerk of Courts – St. Johns County, Florida
Budget Overview
For the Fiscal Year Ending September 30, 2016

Background Information

The Clerk of the Courts is an elected constitutional officer, whose office is established by Article VIII of the Constitution of the State of Florida and is governed by various provisions of state law. The Clerk's office is an integral part of St. Johns County, as the Clerk serves as the Chief Financial Officer of the County. The Clerk serves more than 210,000 residents. The Clerk's annual budgets do not include the County's budget or the budgets of any other constitutional officer.

Funds Reported in this Budget Document

General Fund – The General Fund is the primary operating fund. It is used to account for and report all financial resources not accounted for in another fund.

Special Revenue Funds – The special revenue funds are used to account for the proceeds of specific revenue sources that are legally or administratively restricted to expenditures for specified purposes.

Funds not Reported in the Budget Document – Fiduciary Funds

Agency Fund – The Agency Fund is primarily used to account for and report resources held in a custodial capacity for individuals, private organizations, governments, and state agencies. The fund is excluded because of its custodial in nature it does not involve a measurement of results of operations.

Budgetary Policies

The Clerk follows these procedures in establishing the budgetary data:

1. Section 218.35 of the Florida Statute requires the Clerk, as a fee officer, to establish an annual budget reflecting resources available and the function for which funds are to be expended.
2. The Clerk is to file a proposed budget for general Governmental Services with the Board of County Commissioners' Office of Management and Budget by June 1st of each year.
3. The Clerk is required to submit a budget for court-related revenues and expenditures to the Florida Clerk of Courts Operations Corporation by June 1st of each year in accordance with Section 28.36 of the Florida Statutes.
4. The Clerk can amend the budget for the Recording segment of the general Government Services budget and the special revenue fund budgets as deemed necessary during the year. The budgetary control is the total revenue and expenditure level.
5. The Clerk must receive approval from the Florida Clerk of Courts Operations Corporation in order to amend the total court-related budget. However, amendments to allocate amounts between court departments and account line items are at the Clerk's discretion.
6. Formal budgetary integration is employed as a management control device during the year for the Clerk's General Fund and Special Revenue Funds. Appropriations lapse at the end of each fiscal year.

7. The budgets for the Clerk's General Fund and Special Revenue Funds are adopted on a basis consistent with Generally Accepted Accounting Principles.

Explanation of Budget Funding Sources

Court Operations: The Florida Legislator is responsible for funding any shortfall in the Clerk's court-related budget. The court revenues are fees and services charges from court users. St. Johns County retains the responsibility for funding some court-related costs including facilities, communications, and shared technology.

General Government: The Clerk collects fees for document recordings, tax deeds, marriage licenses, and passports that fund the non-court operations. St. Johns County provides funding for the Minutes and Records and Board Finance departments that provide services to the County.

Title IV-D Child Support Grant Reimbursement: The Clerk is responsible for assisting in the collection of court-ordered child support payments. The Clerk has entered into a contract whereby the Federal government reimburses the Clerk for costs incurred in providing this service.

Court Modernization Trust Fund: This special revenue fund collects a \$1.90 service charge on the recording of most instruments.

Records Modernization Trust Fund: This special revenue fund collects a \$1 service charge on the first page of most recorded instruments and an additional \$.50 cents for each additional page recorded. This fund also includes the collection of 10% of fines from court-related operations under Section 28.37(5), Florida Statutes.

Expenditure Allocations

Indirect administrative expenses benefit both Court-Related and General Government operations. They are allocated according the method used for State court budget reporting.

George Lareau
 Clerk of Courts - St. Johns County, Florida
 Budget Summary - All Funds
 For the Fiscal Year Ended September 30, 2016

	General Fund	Special Revenue Funds	Totals
Court Activities Revenues	\$ 3,180,000	\$ 189,500	\$ 3,369,500
Government Services Revenues	1,645,330	600,000	2,245,330
Title IV-D Grant	-	90,000	90,000
Transfer from Board of County Commissioners	2,051,500	-	2,051,500
Transfer from FL Clerk's Trust Fund	24,950	-	24,950
Transfers from funds	470,000	-	470,000
Investment Earnings	-	150	150
Estimated Cash Carryforward	-	1,638,540	1,638,540
Total Revenues	\$ 7,371,780	\$ 2,518,190	\$ 9,889,970
Personal Services	\$ 6,492,700	\$ 446,120	\$ 6,938,820
Operating Expenditures	500,060	216,050	716,110
Capital Outlay	25,000	33,000	58,000
Transfers to Other Funds	-	470,000	470,000
Reserves	354,020	1,353,020	1,707,040
Total Expenditures	\$ 7,371,780	\$ 2,518,190	\$ 9,889,970

George Lareau
 Clerk of Courts - St. Johns County, Florida
 Court-Related General Fund Budget
 For the Fiscal Year Ending September 30, 2016

Fines	\$ 635,000
Court Costs	835,000
Filing Fees	840,000
Service Charges	870,000
Appropriation from CCOC Court Trust Fund	24,950
Transfers from funds	470,000
Total Revenues	<u>\$ 3,674,950</u>
Salary of the Clerk	\$ 38,740
Salaries and Wages	2,319,350
Payroll Taxes	180,450
FL Retirement System Contributions	234,210
Life and Health Insurance	644,850
Other Post Employment Benefit	77,640
Worker's Compensation	2,040
Total Personal Services	<u>3,497,280</u>
Contractual Services	22,300
Legal Fee	2,100
Travel & Per Diem	3,500
Postage	23,350
Lease/Rental of Equipment	14,650
Insurance	6,000
Equipment Maintenance	2,120
Operating Supplies	34,950
Training	2,700
Dues & Subscriptions	6,000
Juror Payroll	18,000
Juror Meals & Lodging	1,000
Reserves	41,000
Total Operating Expenditures	<u>177,670.00</u>
Total Expenditures	<u>\$ 3,674,950.00</u>

George Lareau
 Clerk of Courts - St. Johns County, Florida
 Government Services General Fund Budget
 For the Fiscal Year Ending September 30, 2016

Recording Fees	\$ 1,035,830
Passports	167,500
Marriage Licenses	91,000
Other Revenues	351,000
Appropriation from County Commission	2,051,500
Transfers from funds	-
Total Revenues	<u>\$ 3,696,830</u>
Salary of the Clerk	\$ 121,230
Salaries and Wages	2,010,420
Payroll Taxes	163,080
FL Retirement System Contributions	245,970
Life and Health Insurance	404,910
Other Post Employment Benefit	47,640
Worker's Compensation	2,170
Total Personal Services	<u>2,995,420</u>
Contractual Services	26,300
Legal Fee	6,000
Travel & Per Diem	5,750
Communications	33,000
Postage	33,100
Lease/Rental of Equipment	20,300
Insurance	3,500
Equipment Maintenance	20,900
Advertising	52,660
Bank Service Charges	1,100
Operating Supplies	61,500
Training	5,750
Dues and Memberships	7,500
New Employee Expenses	230
Software Licenses	44,800
Total Operating Expenditures	<u>322,390.00</u>
Equipment	25,000.00
Reserves	354,020.00
Total Expenditures	<u>\$ 3,696,830.00</u>

George Lareau
 Clerk of Courts - St. Johns County, Florida
 General Fund Expenditure Budgets by Department
 For the Fiscal Year Ending September 30, 2016

Court-Related Functions

	Administration	Circuit Criminal	Circuit Civil	Family	Juvenile	Probate	County Criminal	County Civil	Traffic	Totals
Personal Services:										
Clerk's Salary	\$ 38,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,740
Salaries & Wages	321,140	366,460	392,110	245,060	72,380	115,190	231,150	107,140	468,720	2,319,350
Payroll Taxes	27,540	28,040	30,000	18,750	5,550	8,820	17,690	8,200	35,860	180,450
Retirement Contributions	53,850	28,680	31,220	31,150	5,340	11,310	17,880	10,220	44,560	234,210
Life & Health Insurance	75,670	97,450	115,600	75,170	23,890	31,210	69,520	25,510	130,830	644,850
OPEB Contributions	8,920	11,780	14,090	9,170	2,920	3,810	8,410	3,110	15,430	77,640
Worker's Compensation	310	310	330	210	80	100	200	100	400	2,040
Total	526,170	532,720	583,350	379,510	110,160	170,440	344,850	154,280	695,800	3,497,280
Operating Expenditures:										
Contractual Services	9,100	-	-	13,200	-	-	-	-	-	22,300
Legal Fees	2,100	-	-	-	-	-	-	-	-	2,100
Travel & Per Diem	2,800	300	100	100	200	-	-	-	-	3,500
Postage	3,000	5,000	1,400	2,100	450	1,500	2,000	800	7,100	23,350
Lease/Rental of Equipment	300	2,800	850	5,500	600	700	3,200	250	450	14,650
Insurance	6,000	-	-	-	-	-	-	-	-	6,000
Equipment Maintenance	690	300	-	250	150	-	230	-	500	2,120
Operating Supplies	7,030	4,480	3,700	4,400	4,140	2,160	2,120	1,370	5,550	34,950
Training	1,750	350	100	300	200	-	-	-	-	2,700
Dues & Subscriptions	6,000	-	-	-	-	-	-	-	-	6,000
New Employee Expenses	-	-	-	-	-	-	-	-	-	-
Juror Payroll	18,000	-	-	-	-	-	-	-	-	18,000
Juror Meals & Lodging	1,000	-	-	-	-	-	-	-	-	1,000
Total	57,770	13,230	6,150	25,850	5,740	4,360	7,550	2,420	13,600	136,670
Reserves	41,000	-	-	-	-	-	-	-	-	41,000
Total Court-Related Functions	\$ 624,940	\$ 545,950	\$ 589,500	\$ 405,360	\$ 115,900	\$ 174,800	\$ 352,400	\$ 156,700	\$ 709,400	\$ 3,674,950

George Lareau
 Clerk of Courts - St. Johns County, Florida
 General Fund Expenditure Budgets by Department
 For the Fiscal Year Ending September 30, 2016

General Government Services

	Minutes and Records	Clerk Finance	Board Finance	County's Court Recording	County's Court Subsidy	Total
Personal Services:						
Clerk's Salary	\$ 20,460	\$ -	\$ 61,360	\$ 39,410	\$ -	\$ 121,230
Salaries & Wages	312,620	113,200	799,420	762,380	22,800	2,010,420
Payroll Taxes	25,480	8,660	65,850	61,340	1,750	163,080
Retirement Contributions	40,370	17,320	98,140	88,460	1,680	245,970
Life & Health Insurance	65,730	18,260	152,490	162,630	5,800	404,910
OPEB Contributions	7,540	1,970	18,230	19,190	710	47,640
Worker's Compensation	340	120	870	810	30	2,170
Total	472,540	159,530	1,196,360	1,134,220	32,770	2,995,420
Operating Expenditures:						
Contractual Services	-	2,500	10,800	13,000	-	26,300
Legal Fees	-	-	2,000	4,000	-	6,000
Travel & Per Diem	250	2,000	2,000	1,500	-	5,750
Communications	-	-	-	-	33,000	33,000
Postage	600	5,000	6,500	21,000	-	33,100
Lease/Rental of Equipment	9,000	3,300	4,500	3,500	-	20,300
Insurance	-	-	3,500	-	-	3,500
Equipment Maintenance	1,400	500	8,000	8,000	3,000	20,900
Advertising	52,660	-	-	-	-	52,660
Bank Service Charges	1,100	-	-	-	-	1,100
Operating Supplies	5,300	4,000	26,000	21,200	5,000	61,500
Training	250	1,500	3,000	1,000	-	5,750
Dues & Subscriptions	-	4,000	2,500	1,000	-	7,500
New Employee Expenses	-	-	230	-	-	230
Software Licenses	15,000	1,000	10,000	4,000	14,800	44,800
Total	85,560	23,800	79,030	78,200	55,800	322,390
Capital Outlay:						
Equipment	-	3,000	13,000	5,000	4,000	25,000
Reserves						
	-	-	13,710	241,580	98,730	354,020
Total Government Services	\$ 558,100	\$ 186,330	\$1,302,100	\$1,459,000	\$ 92,570	\$3,696,830

George Lareau
 Clerk of Courts - St. Johns County, Florida
 Special Revenue Fund Budgets
 For the Year Ending September 30, 2016

	Records Modernization Trust Fund	Court Modernization Trust Fund	Teen Court	Title Iv-D Child Support Program	Totals
Revenues:					
Recording Fees	\$ 155,000	\$ 445,000	\$ -	\$ -	\$ 600,000
10% of Court Fines	130,000	-	-	-	130,000
Court & Traffic Fees	-	-	59,500	-	59,500
Title IV - D Grant	-	-	-	90,000	90,000
Investment Earnings	50	50	50	-	150
Total Revenues	285,050	445,050	59,550	90,000	879,650
Estimated Cash Carryforward	899,640	687,000	51,900	-	1,638,540
Total Available Resources	\$ 1,184,690	\$ 1,132,050	\$ 111,450	\$ 90,000	\$ 2,518,190
Expenditures:					
Personal Services:					
Clerk's Salary	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries & Wages	-	218,800	61,370	48,230	328,400
Payroll Taxes	-	16,740	4,700	3,690	25,130
Retirement Contributions	-	18,740	5,140	3,560	27,440
Life & Health Insurance	-	32,380	10,360	15,290	58,030
OPEB Contributions	-	3,850	1,240	1,870	6,960
Worker's Compensation	-	30	80	50	160
Total	-	290,540	82,890	72,690	446,120

George Lareau
 Clerk of Courts - St. Johns County, Florida
 Special Revenue Fund Budgets
 For the Year Ending September 30, 2016

	Records Modernization Trust Fund	Court Modernization Trust Fund	Teen Court	Title Iv-D Child Support Program	Totals
Operating Expenditures:					
Contractual Services	15,000	15,000	1,000	-	31,000
Legal Fees	-	-	-	-	-
Travel & Per Diem	-	-	-	-	-
Communications	-	-	-	-	-
Postage	-	-	100	700	800
Lease/Rental of Equipment	-	-	-	2,000	2,000
Insurance	-	-	-	-	-
Equipment Maintenance	-	5,000	100	500	5,600
Special Events	-	-	-	-	-
Advertising	-	-	-	-	-
Bank Service Charges	-	-	-	-	-
Operating Supplies	1,000	3,150	700	1,800	6,650
Training	-	-	-	-	-
Dues & Subscriptions	-	-	-	-	-
New Employee Expenses	-	-	-	-	-
Software Licenses	60,000	110,000	-	-	170,000
Total	76,000	133,150	1,900	5,000	216,050
Capital Outlay:					
Equipment	15,000	18,000	-	-	33,000
Other Uses:					
Reserves	623,690	690,360	26,660	12,310	1,353,020
Transfer to Funds	470,000	-	-	-	470,000
Total Expenditures	\$ 1,184,690	\$ 1,132,050	\$ 111,450	\$ 90,000	\$ 2,518,190

George Lareau
 Clerk of Courts - St. Johns County, Florida
 Budgeted Full Time Equivalent Positions
 For the Fiscal Year Ending September 30, 2016

	2016 FTEs	2015 FTEs
Court-Related Functions		
Administration	5.6	6.7
Jury	0.6	1.0
Circuit Criminal	8.9	9.3
Circuit Civil	11.9	10.4
Family	7.3	7.8
Juvenile	2.2	2.2
Probate	2.2	1.7
County Criminal	6.0	6.9
County Civil	4.6	3.9
Traffic	10.6	11.8
Court Modernization Trust Fund	3.2	2.7
Teen Court	1.0	1.1
Title IV-D Child Support Program	2.3	2.3
Total Courts	<u>66.4</u>	<u>67.8</u>
General Government Services		
Board Minutes & Records	6.4	6.4
Clerk Finance	1.6	1.6
Board Finance	14.1	14.8
Recording	17.7	17.2
Total Government Services	<u>39.8</u>	<u>40.0</u>
Total of all Budgeted FTES	<u><u>106.2</u></u>	<u><u>107.8</u></u>