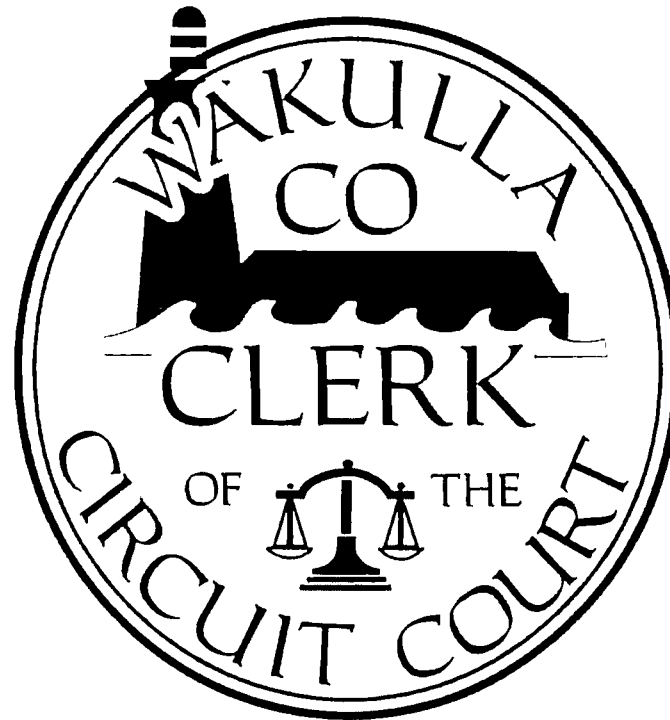


Wakulla County Clerk of Court

Brent X. Thurmond, CPA

Fiscal Year 2007-2008 Budget Proposal



Wakulla County BOCC Budget Worksheet
For the Fiscal Year Ending September 30, 2008
PROGRAM EXPENDITURE BUDGET

FUND: 001 **GENERAL REVENUE FUND**
DEPARTMENT: 0200 **Constitutional Officers**
DIVISION: 581 **Finance**
Transfer To Clerk of Courts

Thru May 2007

Account Description	FY 05/06	FY 05/06	FY 06/07	FY 06/07	FY 07/08		FY 07/08 vs. FY 06/07	
	Ending Budget	Actual Expense	Original Budget	Actual Expense	Requested Budget	Final	Budget Variance \$	%
-110 Salaries - Elected Officials	29,000.00	28,175.16	\$ 30,140	\$ 15,881	\$ 27,388	31,346	1,206	4.0%
-120 Salaries-Regular	191,000.00	190,907.86	240,570	165,025	276,956	242,976	2,406	1.0%
-130 Salaries-OPS				691	6,814	-	-	100.0%
-140 Overtime					1,939	-	-	
-210 FICA Tax	16,500.00	16,163.96	20,709	14,222	23,951	23,472	2,763	13.3%
-220 Retirement Benefits	23,000.00	22,941.62	33,446	20,697	35,070	33,780	334	1.0%
-230 Health Insurance	38,000.00	36,437.65	41,260	29,375	46,227	41,673	413	1.0%
-240 Workers Compensation					-	-	-	100.0%
TOTAL PERSONAL SERVICES	\$ 297,500	\$ 294,626	\$ 366,125	\$ 245,890	\$ 418,346	\$ 373,247	\$ 7,122	1.9%
-310 Professional Services						-	-	100.0%
-340 Contracted Services	12,500.00	11,951.19	6,000	14,537	12,000	6,000	-	0.0%
-400 Travel	7,000.00	6,658.99	7,000	6,264	4,000	7,000	-	0.0%
-410 Telephone	2,000.00	1,807.00	1,500	1,442	2,400	1,500	-	0.0%
-440 Rentals / Leases					-	-	-	100.0%
-450 Vehicle Insurance					-	-	-	100.0%
-460 Maintenance & Repair	5,000.00	2,189.99	15,000	1,823	3,000	15,000	-	0.0%
-470 Printing & Binding					1,500	-	-	100.0%
-490 Other Current Charges	1,000.00	227.20	250	265	-	250	-	0.0%
-510 Office Supplies	8,000.00	7,753.49	6,000	4,662	6,000	6,000	-	
-512 Postage	4,000.00	3,706.47	2,250	1,731	2,500	2,250	-	
-520 Operating Supplies	3,000.00	2,682.85		1,955	-	-	-	
-540 Books, Subscription, Memberships	3,000.00	3,094.96	1,000	888	1,350	1,000	-	
-541 Training					2,000	-	-	100.0%
TOTAL OPERATING EXPENSES	\$ 45,500	\$ 40,072	\$ 39,000	\$ 33,568	\$ 34,750	\$ 39,000	\$ -	0.0%
-640 TOTAL CAPITAL OUTLAY	25,075.07	24,748.99	\$ 5,000	\$ 2,342	\$ 4,500	\$ 5,000	\$ -	0.0%
RESERVE - RETURN TO BOCC	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
INTERNAL FUNDING BY CLERK *	(80,999.93)	(72,371.93)	\$ (79,844)	\$ -	\$ (108,184)	\$ (75,094)	\$ 4,750	0.0%
* funded through Recording fees (Board revenue)								
PROGRAM TOTAL	\$ 287,075	\$ 287,075	\$ 330,282	\$ 281,801	\$ 349,412	\$ 342,153	\$ 11,872	3.6%

Wakulla County BOCC Budget Worksheet
For the Fiscal Year Ending September 30, 2008
PROGRAM EXPENDITURE BUDGET

FUND: 001 **GENERAL REVENUE FUND**
DEPARTMENT: 0200 **Constitutional Officers**
DIVISION: 581 **Legislative**
Transfer To COC - Maintenance

Thru May 2007

Account Description	FY 05/06	FY 05/06	FY 06/07	FY 06/07	FY 07/08		FY 07/08 vs. FY 06/07	
	Ending Budget	Actual Expense	Original Budget	Actual Expense	Requested Budget	Final	Budget Variance \$	%
-110 Salaries - Elected Officials	-	-	\$ -	\$ -	\$ -	-	-	#DIV/0!
-120 Salaries-Regular	42,000.00	46,324.77	33,207	20,894	27,862	33,539	332	1.0%
-130 Salaries-OPS	-	-	10,918	7,080	11,343	10,918	-	0.0%
-140 Overtime	-	-	-	5,912	5,796	-	-	#DIV/0!
-210 FICA Tax	3,500.00	3,543.85	3,376	2,592	3,443	3,630	254	7.5%
-220 Retirement Benefits	3,000.00	3,618.55	4,425	3,338	3,315	4,469	44	1.0%
-230 Health Insurance	4,500.00	5,037.59	6,571	4,634	6,929	6,636	65	1.0%
-240 Workers Compensation	-	-	-	-	-	-	-	100.0%
TOTAL PERSONAL SERVICES	\$ 53,000	\$ 58,525	\$ 58,497	\$ 44,451	\$ 58,688	\$ 59,192	\$ 695	1.2%
-310 Professional Services	-	-	-	-	-	-	-	100.0%
-340 Contracted Services	2,250.00	2,347.00	1,355	114	100	1,355	-	0.0%
-400 Travel	750.00	551.90	500	45	100	500	-	0.0%
-410 Telephone	-	588.81	-	587	750	-	-	100.0%
-440 Rentals / Leases	-	-	-	-	-	-	-	100.0%
-450 Vehicle Insurance	-	-	-	-	-	-	-	100.0%
-460 Maintenance & Repair	38,500.00	47,932.08	38,500	24,862	38,500	38,500	-	0.0%
-470 Printing & Binding	-	-	-	-	-	-	-	100.0%
-490 Other Current Charges	-	-	-	9	-	-	-	100.0%
-510 Office Supplies	1,000.00	525.52	-	206	1,000	-	-	100.0%
-512 Postage	-	66.96	-	414	-	-	-	100.0%
-520 Operating Supplies	-	68.00	1,000	12	6,000	1,000	-	0.0%
-540 Books, Subscription, Memberships	-	-	-	-	-	-	-	100.0%
-541 Training	-	-	-	-	150	-	-	100.0%
TOTAL OPERATING EXPENSES	\$ 42,500	\$ 52,080	\$ 41,355	\$ 26,249	\$ 46,600	\$ 41,355	\$ -	0.0%
-640 TOTAL CAPITAL OUTLAY	12,000.00	12,498.00	\$ 12,000	\$ -	\$ -	\$ 12,000	\$ -	0.0%
RESERVE - RETURN TO BOCC		(15,603.00)	\$ -			\$ -	\$ -	0.0%
PROGRAM TOTAL	\$ 107,500	\$ 107,500	\$ 111,852	\$ 70,700	\$ 105,288	\$ 112,547	\$ 695	0.6%

Wakulla County BOCC Budget Worksheet
For the Fiscal Year Ending September 30, 2008
PROGRAM EXPENDITURE BUDGET

FUND: 25 GENERAL REVENUE FUND
DEPARTMENT: 211 Clerk of Court
DIVISION: 513 Recording

Account Description	FY 05/06	FY 05/06	FY 06/07	FY 06/07	FY 07/08		FY 07/08 vs. FY 06/07	
	Ending Budget	Actual Expense	Original Budget	Actual Expense	Requested Budget	Final	\$	%
-110 Salaries - Elected Officials	25,000.00	11,270.04	\$ 30,250	\$ 17,644	\$ 26,677	26,677	(3,573)	-11.8%
-120 Salaries-Regular	150,000.00	93,528.69	144,000	80,000	146,878	146,878	2,878	2.0%
-130 Salaries-OPS	-	-	-	-	2,271	2,271	2,271	#DIV/0!
-140 Overtime	-	-	500	89	-	-	(500)	-100.0%
-210 FICA Tax	15,000.00	8,005.47	13,500	7,546	13,451	13,451	(49)	-0.4%
-220 Retirement Benefits	18,000.00	9,659.69	20,250	11,124	20,781	20,781	531	2.6%
-230 Health Insurance	26,000.00	20,029.14	33,100	20,904	32,078	32,078	(1,022)	-3.1%
-240 Workers Compensation	-	-	-	-	-	-	-	#DIV/0!
TOTAL PERSONAL SERVICES	\$ 234,000	\$ 142,493	\$ 241,600	\$ 137,307	\$ 242,136	\$ 242,136	\$ 536	0.2%
-310 Professional Services	-	-	-	-	-	-	-	100.0%
-340 Contracted Services	4,000.00	3,738.57	2,000	333	500	500	(1,500)	-75.0%
-400 Travel	6,000.00	5,934.42	5,000	2,198	3,500	3,500	(1,500)	-30.0%
-410 Telephone	2,000.00	1,551.40	2,000	161	500	500	(1,500)	-75.0%
-440 Rentals / Leases	-	-	-	-	-	-	-	#DIV/0!
-450 Vehicle Insurance	-	-	-	-	-	-	-	#DIV/0!
-460 Maintenance & Repair	23,000.00	81,988.48	15,000	4,285	7,000	7,000	(8,000)	-53.3%
-470 Printing & Binding	-	-	-	-	-	-	-	#DIV/0!
-490 Other Current Charges	1,500.00	947.83	1,250	550	-	-	(1,250)	-100.0%
-510 Office Supplies	10,500.00	10,271.73	10,250	2,168	4,500	4,500	(5,750)	-56.1%
-512 Postage	1,500.00	1,477.28	1,400	1,196	2,000	2,000	600	42.9%
-520 Operating Supplies	2,000.00	1,335.73	2,000	808	1,500	1,500	(500)	-25.0%
-540 Books, Subscription, Memberships	1,000.00	-	500	50	500	500	-	0.0%
-541 Training	-	-	-	-	-	-	-	#DIV/0!
TOTAL OPERATING EXPENSES	\$ 51,500	\$ 107,245	\$ 39,400	\$ 11,748	\$ 20,000	\$ 20,000	\$ (19,400)	-49.2%
-640 TOTAL CAPITAL OUTLAY	15,000.00	11,800.67	\$ 12,000	\$ 4,054	\$ 11,000	\$ 11,000	\$ (1,000)	-8.3%
RESERVE - RETURN TO BOCC	30,000.00		\$ 11,000			\$ -	\$ (11,000)	0.0%
PROGRAM TOTAL	\$ 330,500	\$ 261,539	\$ 304,000	\$ 153,109	\$ 273,136	\$ 273,136	\$ (30,864)	-10.2%

Wakulla County BOCC Budget Worksheet
For the Fiscal Year Ending September 30, 2008
PROGRAM EXPENDITURE BUDGET

FUND: 25 **GENERAL REVENUE FUND**
DEPARTMENT: 205 **Clerk of Court**
DIVISION: 520 **Info Tech / Rec Modern**

Thru May 2007

Account Description	FY 05/06	FY 05/06	FY 06/07	FY 06/07	FY 07/08		FY 07/08 vs. FY 06/07	
	Ending Budget	Actual Expense	Original Budget	Actual Expense	Requested Budget	Final	Budget Variance \$	%
-110 Salaries - Elected Officials	-	-	\$ -	\$ -	-	-	-	#DIV/0!
-120 Salaries-Regular	28,000.00	28,305.92	31,928	21,518	41,598	41,598	9,670	30.3%
-130 Salaries-OPS	-	-	3,000	2,254	1,514	1,514	(1,486)	-49.5%
-140 Overtime	-	-	1,200	2,370	3,461	3,461	2,261	188.5%
-210 FICA Tax	2,500.00	2,140.64	2,445	2,000	3,563	3,563	1,118	45.7%
-220 Retirement Benefits	2,500.00	2,373.21	3,225	2,353	4,438	4,438	1,213	37.6%
-230 Health Insurance	6,700.00	6,434.84	6,756	4,556	6,923	6,923	167	2.5%
-240 Workers Compensation	-	-	-	-	-	-	-	100.0%
TOTAL PERSONAL SERVICES	\$ 39,700	\$ 39,255	\$ 48,554	\$ 35,052	\$ 61,499	\$ 61,499	\$ 12,945	26.7%
-310 Professional Services	-	-	-	-	-	-	-	100.0%
-340 Contracted Services	11,500.00	11,860.56	10,300	17,938	12,500	12,500	2,200	21.4%
-400 Travel	500.00	-	500	938	1,407	1,407	907	181.4%
-410 Telephone	2,500.00	2,247.56	2,000	1,228	1,841	1,841	(159)	-7.9%
-440 Rentals / Leases	-	-	-	-	-	-	-	100.0%
-450 Vehicle Insurance	-	-	-	-	-	-	-	100.0%
-460 Maintenance & Repair	40,000.00	35,384.52	20,000	10,902	16,360	16,360	(3,640)	-18.2%
-470 Printing & Binding	-	-	-	-	-	-	-	100.0%
-490 Other Current Charges	-	-	-	7	-	-	-	100.0%
-510 Office Supplies	1,250.00	1,687.90	2,000	1,106	1,659	1,659	(341)	-17.1%
-512 Postage	-	-	500	293	440	440	(60)	-12.1%
-520 Operating Supplies	-	-	500	1,363	2,045	2,045	1,545	309.0%
-540 Books, Subscription, Memberships	-	-	-	-	250	250	250	100.0%
-541 Training	-	-	8,000	7,199	2,000	2,000	(6,000)	-75.0%
TOTAL OPERATING EXPENSES	\$ 55,750	\$ 51,181	\$ 43,800	\$ 40,973	\$ 38,502	\$ 38,502	\$ (5,298)	-12.1%
-640 TOTAL CAPITAL OUTLAY	37,000.00	36,217.00	\$ 40,000	\$ 5,621	\$ 47,500	\$ 20,000	\$ (20,000)	-50.0%
RESERVE	35,050.00	-	\$ 40,000				\$ (40,000)	0.0%
PROGRAM TOTAL	\$ 167,500	\$ 126,652	\$ 172,354	\$ 81,647	\$ 147,500	\$120,000	\$ (52,354)	-30.4%

EXHIBIT E

ARTICLE V BUDGETED GENERAL FUND EXPENDITURES BY UAS, BY COURT and COURT DIVISION, WITH BUDGETED RESERVES

COUNTY: Wakulla

YEAR: 2007 - 2008

SUMMARY OF CLERK'S ARTICLE V BUDGETED GENERAL FUND EXPENDITURES

Cost Centers / Departments 1	Clerk Court Admin 604 2	Jury Mgmt 608 3	Circuit Court					County Court			Article V Total 600s & 700s 12
			Criminal 614 4	Civil 634 5	Family 654 6	Juvenile 674 7	Probate 694 8	Criminal 724 9	Civil 744 10	Traffic 764 11	
Personal Services (10)	\$ 160,123	\$ 6,843	\$ 103,219	\$ 37,125	\$ 54,395	\$ 36,728	\$ 16,026	\$ 115,567	\$ 44,486	\$ 52,422	\$ 626,934
Operations (30)	\$ 19,922	\$ 851	\$ 17,842	\$ 4,619	\$ 6,768	\$ 4,569	\$ 1,994	\$ 14,378	\$ 5,535	\$ 6,522	\$ 78,000
Capital (60)	\$ 3,150	\$ 155	\$ 2,114	\$ 732	\$ 1,128	\$ 762	\$ 306	\$ 2,339	\$ 877	\$ 1,024	\$ 12,688
Debt Service (70)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund =	\$ 183,295	\$ 7,849	\$ 118,175	\$ 42,476	\$ 62,291	\$ 42,059	\$ 18,327	\$ 132,285	\$ 50,898	\$ 59,967	\$ 717,622

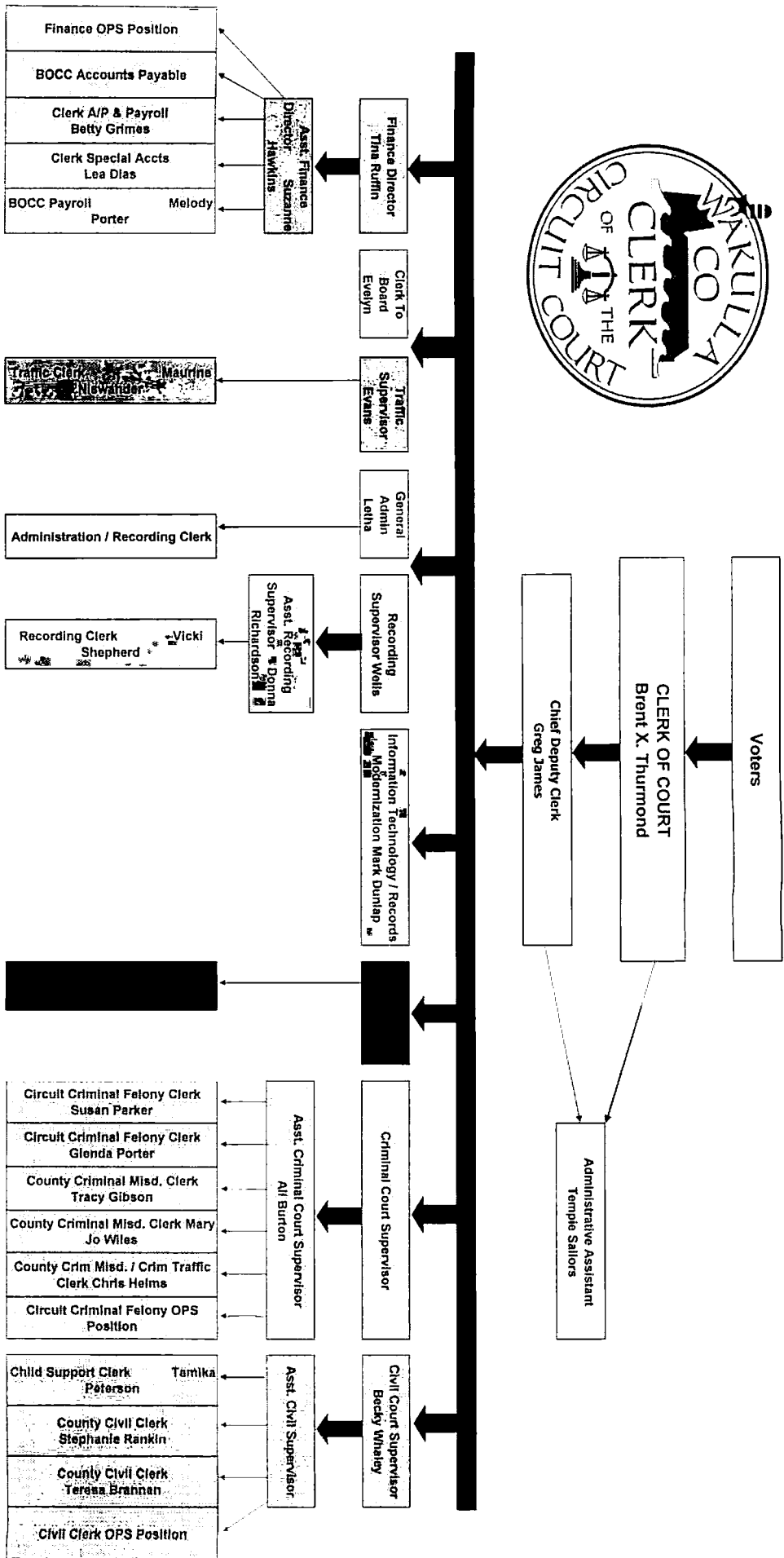
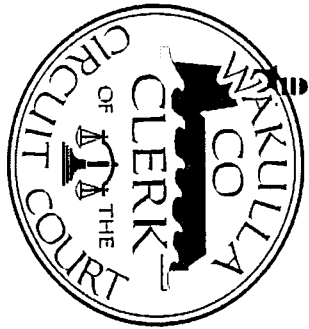
	COURT-RELATED BUDGETED EXPENDIT.	COURT-RELATED ADJUSTMENTS	ARTICLE V BUDGETED GENERAL FUND EXPENDITURES
	TOTAL EXPENDIT A	Less Federal IV Child Support Reimbursement Equivalent B	TOTAL C
# of FTE	14.14	0.66	13.48
Personal Services	\$ 626,934	\$ 25,957	\$ 600,977
Operations	\$ 78,000	\$ 3,229	\$ 74,771
Capital	\$ 12,688	\$ 540	\$ 12,148
Debt Service	\$ -	\$ -	\$ -
Total =	\$ 717,622	\$ 29,727	\$ 687,896

Budgeted Reserve % (not to exceed 10%) = 3.2%
 Budgeted Reserve Amount = \$ 21,744
 Total Budgeted Gen. Fund Expenditures and Reserve = \$ 709,640

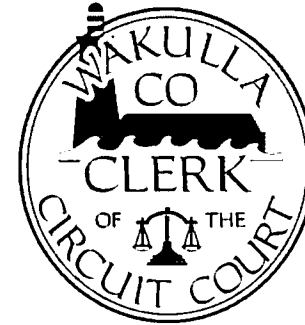
ARTICLE V BUDGETED GENERAL FUND EXPENDITURES, BY COURT and COURT DIVISION

	CRIMINAL COURT DIVISIONS					CIVIL COURT DIVISIONS						CIVIL COURT TOTAL *M+*N*
	Circuit	County	Juvenile Delinquency	Traffic	CRIMINAL COURT TOTAL *D+*G*	Circuit	County	Traffic	Probate	Family	Juvenile Dependency	
	D	E	F	G	H	I	J	K	L	M	N	
# of FTE	3.081	3.915	0.588	0.735	8.318	1.113	1.257	0.899	0.440	0.974	0.481	5.163
Personal Services	\$ 141,946.90	\$ 158,927.93	\$ 27,129.16	\$ 31,681.44	\$ 359,685.43	\$ 52,008.51	\$ 59,744.82	\$ 38,721.76	\$ 21,523.77	\$ 47,096.17	\$ 22,196.59	\$ 241,291.63
Operations	\$ 17,660.32	\$ 19,773.01	\$ 3,315.8	\$ 3,941.64	\$ 44,750.25	\$ 6,470.64	\$ 7,131.14	\$ 4,817.57	\$ 2,677.88	\$ 5,859.46	\$ 2,761.59	\$ 30,020.28
Capital	\$ 2,918.20	\$ 3,228.72	\$ 463.16	\$ 619.22	\$ 7,329.29	\$ 1,032.80	\$ 1,179.36	\$ 756.82	\$ 411.87	\$ 977.18	\$ 460.77	\$ 4,818.81
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total =	\$ 162,525.42	\$ 181,929.65	\$ 31,067.60	\$ 36,242.31	\$ 411,764.97	\$ 59,511.96	\$ 68,357.33	\$ 44,296.15	\$ 24,613.52	\$ 53,932.81	\$ 25,418.95	\$ 276,130.72

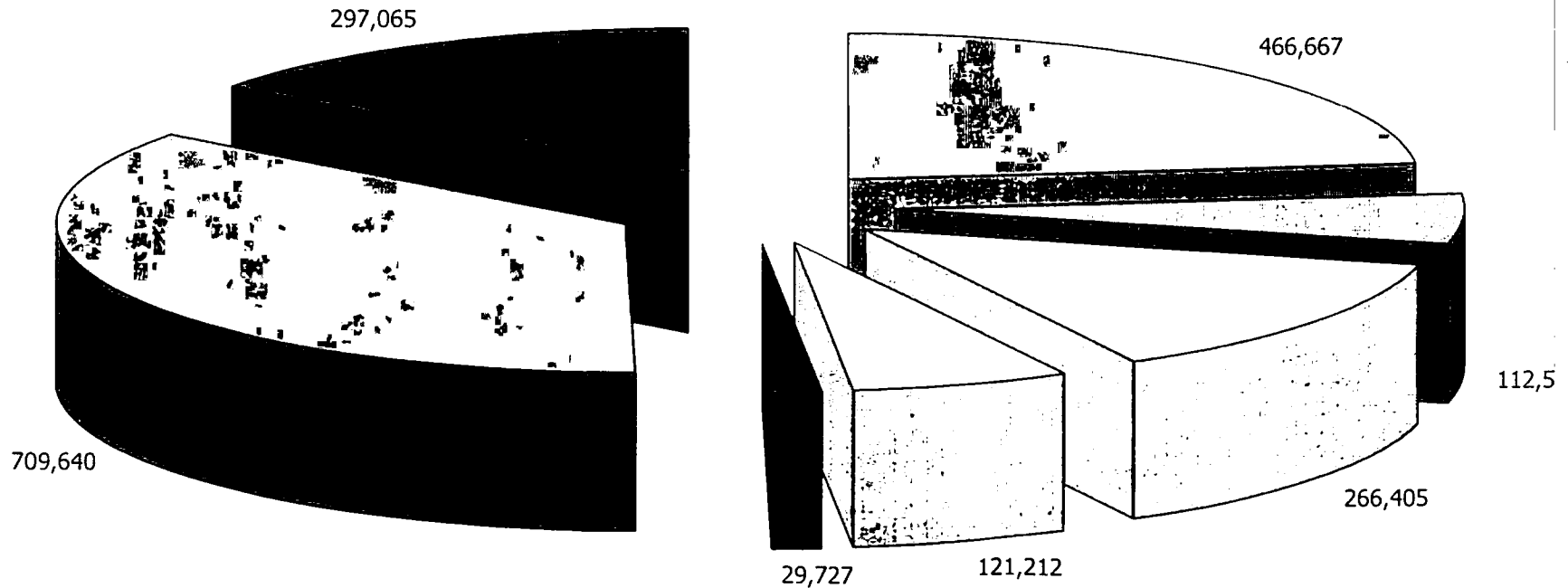
Wakulla County Clerk's Office Organizational Chart



2007-08 Budget	EXPENSES	REVENUES	RETURN TO:
FINANCE	466,667	507,153	40,486 BOARD
MAINTENANCE	112,547	112,547	- BOARD
RECORDING	266,405	267,000	595 BOARD
RMTF	121,212	137,000	15,788 FUND BALANCE
C/S IV-D Reimb	29,727	29,727	- BOARD
COURT	709,640	949,836	240,196
Return to State/BOCC	297,065	-	STATE
	<u>2,003,263</u>	<u>2,003,263</u>	



2007-08 Clerk Budget Summary



FINANCE
 MAINTENANCE
 RECORDING
 RMTF
 C/S IV-D Reimb
 COURT
 Return to State/BOCC