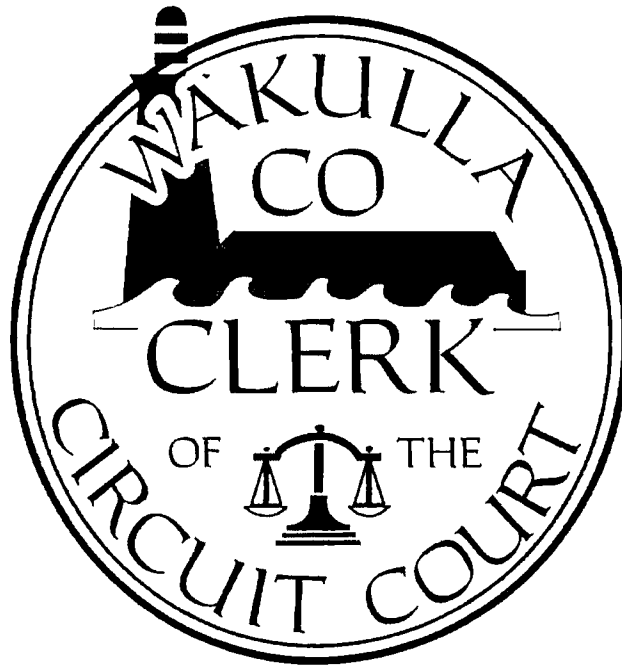


Wakulla County Clerk of Court

Brent X. Thurmond, CPA

Fiscal Year 2008-2009 Budget Proposal



Wakulla County Program Expenditure Budget for Fiscal Year 2008/2009

FUND: General Fund DEPARTMENT: Clerk of Court DIVISION: Finance Funded by General Fund dollars					
Account Code	Description	FY 07/08 Approved Budget	FY 07/08 Actual Thru 03/31	FY 08/09 Requested Basic Budget	Justification of Budget Request
110	Salaries - Elected Officials	28,452	13,025	26,370	
120	Salaries-Regular	278,000	118,716	281,784	Salaries include 3% COLA except for Elected Official
130	Salaries-OPS	6,815	3,219	9,538	
140	Overtime	1,940	165	2,373	
210	FICA Tax	24,115	10,337	24,485	
220	Retirement Benefits	35,375	15,306	35,562	
230	Health Insurance	47,970	24,977	51,847	Includes 5 11% increase per OMB's discussion w/ CHP
240	Workers Compensation	-	275	-	
TOTAL PERSONAL SERVICES:		422,667	\$186,019	\$431,958	Actual is a bit low due to 2 temporary vacancies in 07/08
310	Professional Services	-	-	-	
340	Contracted Service	6,000	734	6,000	Fundwaresupport of \$5000 to be paid in summer
400	Travel	7,000	5,126	7,000	GFOA and FACC summer conference
410	Telephone	1,500	1,478	3,000	
430	Utilities	-	-	-	
440	Rentals & Leases	-	-	-	
450	Bonds And Insurance	-	-	-	
460	Maintenance & Repair	15,000	-	2,000	
470	Printing And Binding	-	-	-	
480	Promotional Activities	-	-	-	
490	Advertising/Other Current Chgs	250	179	500	
495	Events & Services	-	-	-	
510	Office Supplies	6,000	2,175	5,000	
512	Postage	2,250	3,094	6,000	
520	Operating Supplies	-	-	-	
521	Fuel	-	-	-	
540	Books, Subscriptions & Membs	1,000	1,116	1,500	
541	Training	-	-	-	
544	Memberships	-	-	-	
TOTAL OPERATING:		39,000	13,901	31,000	
610	Land				Total Should Equal Total for All Form 5-CIP Requests submitted.
620	Building Improvements				Total Should Equal Total for All Form 5-CIP Requests submitted.
630	Road & Bndge Improvements				Total Should Equal Total for All Form 5-CIP Requests submitted.
640	Capital Outlay-Equipment(>\$5,000)				Total Should Equal Totals on Request Forms 2A or 2B-Equipment
645	Capital Outlay-Equipment (<\$5,000)	5,000	432	-	Total Should Equal Totals on Request Form 2A or 2B Equipment
660	Books & Library Material				
TOTAL CAPITAL OUTLAY:		5,000	\$432	\$0	
990	Reserve / Return to Board	40,486		\$40,000	
PROGRAM TOTAL:		507,153	200,352	502,958	
Less Internal funding by fee revenue:		(\$165,000)	(\$31,715)	(\$165,000)	
Board Funding Total:		\$342,153	\$168,637	\$337,958	Reduction of \$4,195 or 1.23%

Wakulla County Program Expenditure Budget for Fiscal Year 2008/2009

FUND: General Fund DEPARTMENT: Clerk of Court DIVISION: Maintenance					
Funded by General Fund dollars					
Account Code	Description	FY 07/08 Approved Budget	FY 07/08 Actual Thru 03/31	FY 08/09 Requested Basic Budget	Justification of Budget Request
110	Salaries - Elected Officials	-	-	-	
120	Salaries-Regular	33,539	14,270	28,151	
130	Salaries-OPS	10,918	5,710	12,726	Salaries include 3% COLA
140	Overtime	-	7,626	4,100	
210	FICA Tax	3,630	2,112	3,441	
220	Retirement Benefits	4,469	2,718	4,430	
230	Health Insurance	6,636	4,190	7,488	Includes 5.11% increase per OMB's discussion w/ CHP
240	Workers Compensation	-	-	-	
TOTAL PERSONAL SERVICES:		\$59,192	\$36,625	\$60,336	
310	Professional Services	-	-	-	
340	Contracted Service	1,355	3,197	7,000	
400	Travel	500	-	-	
410	Telephone	-	202	500	
430	Utilities	-	-	-	
440	Rentals & Leases	-	-	-	
450	Bonds And Insurance	-	-	-	
460	Maintenance & Repair	38,500	10,322	36,500	Currently our maint costs are lower than estimated but our
470	Printing And Binding	-	-	-	OT costs are higher. We have tried doing more work in-
480	Promotional Activities	-	-	-	house and plan to go back next year to save on other
490	Advertising/Other Current Chgs	-	14	-	personnel costs (fica and retirement)
495	Events & Services	-	-	-	
510	Office Supplies	-	262	500	
512	Postage	-	634	1,000	
520	Operating Supplies	1,000	-	1,000	
521	Fuel	-	-	-	
540	Books, Subscriptions & Membs.	-	6	-	
541	Training	-	-	-	
544	Memberships	-	-	-	
TOTAL OPERATING:		41,355	14,637	46,500	
610	Land				<i>Total Should Equal Total for All Form 5-CIP Requests submitted.</i>
620	Building Improvements				<i>Total Should Equal Total for All Form 5-CIP Requests submitted.</i>
630	Road & Bridge Improvements				<i>Total Should Equal Total for All Form 5-CIP Requests submitted.</i>
640	Capital Outlay-Equipment(>\$5,000)				<i>Total Should Equal Totals on Request Forms 2A or 2B-Equipment</i>
645	Capital Outlay-Equipment (<\$5,000)	12,000	1,827	2,000	<i>Total Should Equal Totals on Request Form 2A or 2B Equipment</i>
660	Books & Library Material				
TOTAL CAPITAL OUTLAY:		\$12,000	\$1,827	\$2,000	
990	Reserve / Return to Board	\$0	\$0	\$0	
PROGRAM TOTAL:		\$112,547	\$53,089	\$108,836	Reduction of \$3,711 or 3.30%

Wakulla County Program Expenditure Budget for Fiscal Year 2008/2009

		Fee Officer Clerk of Court Recording		Funded by Fee Office	
FUND: DEPARTMENT: DIVISION:					
Account Code	Description	FY 07/08 Approved Budget	FY 07/08 Actual Thru 03/31	FY 08/09 Requested Basic Budget	Justification of Budget Request
110	Salaries - Elected Officials	23,735	11,291	23,821	
120	Salaries-Regular	143,990	56,683	140,240	
130	Salaries-OPS	2,275	480	2,375	Salaries include 3% COLA
140	Overtime	-	66	-	
210	FICA Tax	13,005	5,242	12,732	
220	Retirement Benefits	19,950	8,256	19,630	
230	Health Insurance	32,450	14,994	30,237	Includes 5 11% increase per OMB's discussion w/ CHP
240	Workers Compensation	-	-	-	
TOTAL PERSONAL SERVICES:		\$235,405	\$97,012	\$229,037	
310	Professional Services	-	-	-	
340	Contracted Service	1,500	671	1,500	
400	Travel	5,000	1,252	2,500	
410	Telephone	250	584	1,000	
430	Utilities	-	-	-	
440	Rentals & Leases	-	-	-	
450	Bonds And Insurance	-	-	-	
460	Maintenance & Repair	10,000	2,083	5,000	
470	Printing And Binding	-	-	-	
480	Promotional Activities	-	-	-	
490	Advertising/Other Current Chgs	250	240	500	
495	Events & Services	-	-	-	
510	Office Supplies	3,500	1,381	3,000	
512	Postage	3,000	1,893	4,000	
520	Operating Supplies	1,500	-	1,500	
521	Fuel	-	-	-	
540	Books, Subscriptions & Membs	1,000	209	1,000	
541	Training	-	-	-	
544	Memberships	-	-	-	
TOTAL OPERATING:		26,000	8,313	20,000	
610	Land	-	-	-	Total Should Equal Total for All Form 5-CIP Requests submitted.
620	Building Improvements	-	-	-	Total Should Equal Total for All Form 5-CIP Requests submitted.
630	Road & Bridge Improvements	-	-	-	Total Should Equal Total for All Form 5-CIP Requests submitted.
640	Capital Outlay-Equipment(>\$5,000)	-	-	-	Total Should Equal Totals on Request Forms 2A or 2B-Equipment
645	Capital Outlay-Equipment (<\$5,000)	5,000	250	5,000	Total Should Equal Totals on Request Form 2A or 2B Equipment
660	Books & Library Material	-	-	-	
TOTAL CAPITAL OUTLAY:		\$5,000	\$250	\$5,000	
990	Reserve / Return to Board	\$595		\$19,304	
				\$0	
				\$0	
PROGRAM TOTAL:		\$267,000	\$105,574	\$273,341	Increase is 6,341 or 2.37%

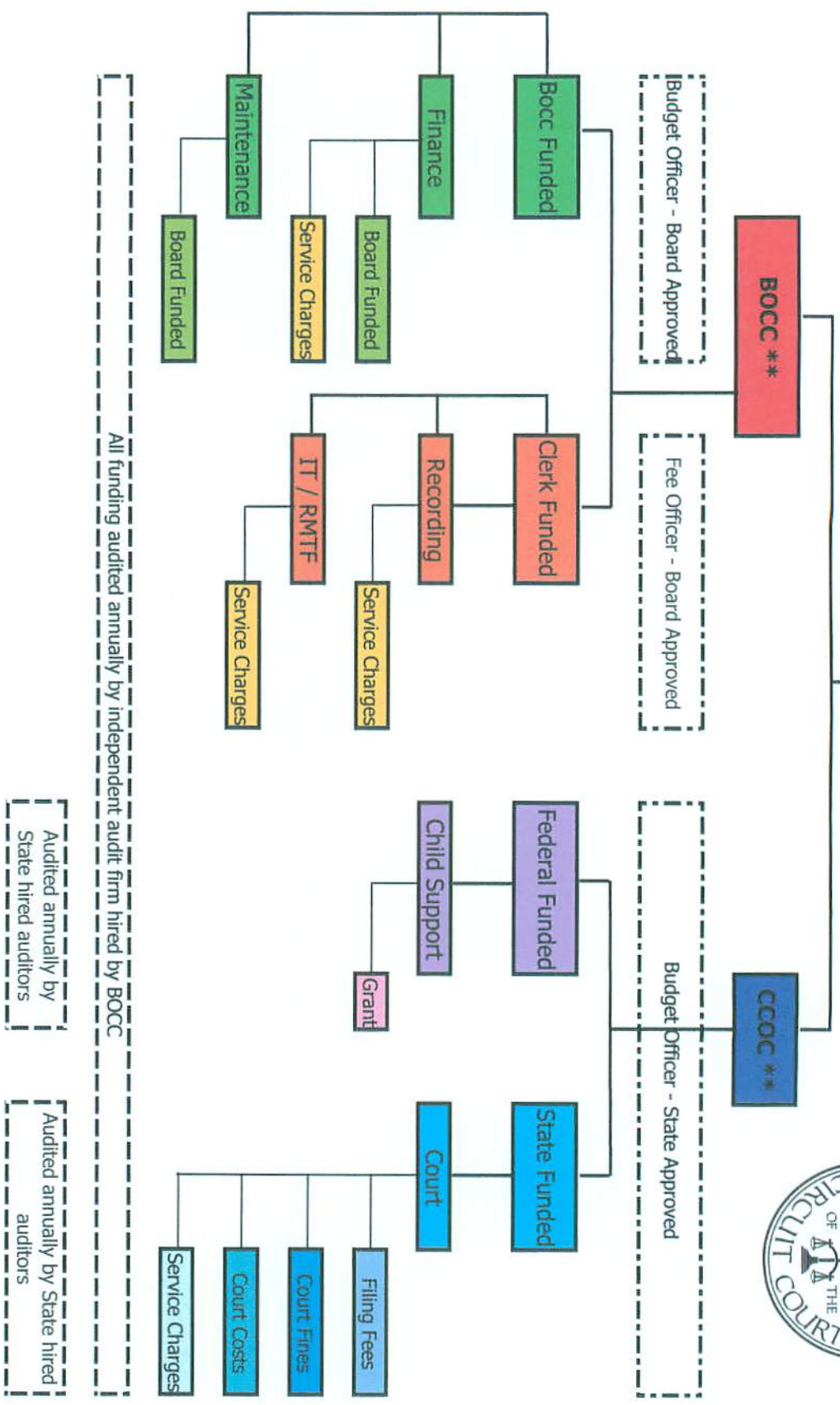
Wakulla County Program Expenditure Budget for Fiscal Year 2008/2009

		Trust Clerk of Court Records Modernization			Funded by Trust Fund per FS 28.24 (12(d) and (e))
FUND: DEPARTMENT: DIVISION:					
Account Code	Description	FY 07/08 Approved Budget	FY 07/08 Actual Thru 03/31	FY 08/09 Requested Basic Budget	Justification of Budget Request
110	Salaries - Elected Officials	-	-	-	
120	Salaries-Regular	41,595	19,659	42,012	Salaries include 3% COLA
130	Salaries-OPS	1,515	112	-	
140	Overtime	3,465	1,323	6,118	
210	FICA Tax	3,565	1,614	3,682	
220	Retirement Benefits	4,440	2,065	4,741	
230	Health Insurance	7,130	4,055	7,483	Includes 5.11% increase per OMB's discussion w/ CHP
240	Workers Compensation	-	-	-	
TOTAL PERSONAL SERVICES:		\$61,710	\$28,828	\$64,037	
310	Professional Services	-	-	-	
340	Contracted Service	12,500	881	10,000	several annual contracts coming due in summer
400	Travel	3,407	-	2,500	
410	Telephone	1,841	1,586	3,000	
430	Utilities	-	-	-	
440	Rentals & Leases	-	-	-	
450	Bonds And Insurance	-	-	-	
460	Maintenance & Repair	16,360	515	10,000	several maint agreements coming due in summer
470	Printing And Binding	-	-	-	
480	Promotional Activities	-	-	-	
490	Advertising/Other Current Chgs	1,000	10	500	
495	Events & Services	-	-	-	
510	Office Supplies	1,659	439	1,500	
512	Postage	440	429	1,000	
520	Operating Supplies	2,045	3,312	5,000	
521	Fuel	-	-	-	
540	Books, Subscriptions & Membs.	250	4	500	
541	Training	-	-	-	
544	Memberships	-	-	-	
TOTAL OPERATING:		39,502	7,176	34,000	
610	Land	-			<i>Total Should Equal Total for All Form 5-CIP Requests submitted.</i>
620	Building Improvements	-			<i>Total Should Equal Total for All Form 5-CIP Requests submitted.</i>
630	Road & Bridge Improvements	-			<i>Total Should Equal Total for All Form 5-CIP Requests submitted.</i>
640	Capital Outlay-Equipment(>\$5,000)	-			<i>Total Should Equal Totals on Request Forms 2A or 2B-Equipment</i>
645	Capital Outlay-Equipment (<\$5,000)	20,000	4,160	20,000	<i>Total Should Equal Totals on Request Form 2A or 2B Equipment</i>
660	Books & Library Material	-			
TOTAL CAPITAL OUTLAY:		\$20,000	\$4,160	\$20,000	
990	Reserve	\$15,788		\$18,963	
				\$0	
				\$0	
PROGRAM TOTAL:		\$137,000	\$40,163	\$137,000	No change

Wakulla County Program Expenditure Budget for Fiscal Year 2008/2009

		Trust Clerk of Court Court		Funded by State Court Related Fines, Fees, Costs and Charges	
FUND: DEPARTMENT: DIVISION:					
Account Code	Description	FY 07/08 Approved Budget	FY 07/08 Actual Thru 03/31	FY 08/09 Requested Basic Budget	Justification of Budget Request
110	Salaries - Elected Officials	-	-	47,839	
120	Salaries-Regular	-	-	427,909	Salaries include 3% COLA
130	Salaries-OPS	-	-	18,935	
140	Overtime	-	-	1,582	
210	FICA Tax	-	-	37,964	
220	Retirement Benefits	-	-	53,163	
230	Health Insurance	-	-	85,479	Includes 5.11% increase per OMB's discussion w/ CHP
240	Workers Compensation	-	-	-	
TOTAL PERSONAL SERVICES:		\$0	\$0	\$672,872	
310	Professional Services	-	-	9,500	
340	Contracted Service	-	-	9,400	
400	Travel	-	-	8,400	
410	Telephone	-	-	-	
430	Utilities	-	-	-	
440	Rentals & Leases	-	-	-	
450	Bonds And Insurance	-	-	-	
460	Maintenance & Repair	-	-	12,900	
470	Printing And Binding	-	-	-	
480	Promotional Activities	-	-	-	
490	Advertising/Other Current Chgs	-	-	4,850	
495	Events & Services	-	-	-	
510	Office Supplies	-	-	16,450	
512	Postage	-	-	12,400	
520	Operating Supplies	-	-	16,750	
521	Fuel	-	-	-	
540	Books, Subscriptions & Membs.	-	-	4,900	
541	Training	-	-	-	
544	Memberships	-	-	-	
TOTAL OPERATING:		-	-	95,550	
610	Land	-	-	-	Total Should Equal Total for All Form 5-CIP Requests submitted.
620	Building Improvements	-	-	-	Total Should Equal Total for All Form 5-CIP Requests submitted.
630	Road & Bridge Improvements	-	-	-	Total Should Equal Total for All Form 5-CIP Requests submitted.
640	Capital Outlay-Equipment(>\$5,000)	-	-	-	Total Should Equal Totals on Request Forms 2A or 2B-Equipment
645	Capital Outlay-Equipment (<\$5,000)	-	-	19,374	Total Should Equal Totals on Request Form 2A or 2B Equipment
660	Books & Library Material	-	-	-	
TOTAL CAPITAL OUTLAY:		\$0	\$0	\$19,374	
990	Reserve	-	-	29,779.00	
991	C/S Reimb	-	-	31,768.00	
992	Return to State	-	-	227,311.00	
PROGRAM TOTAL:		\$0	\$0	\$1,076,654	

Clerk of Court Budget *



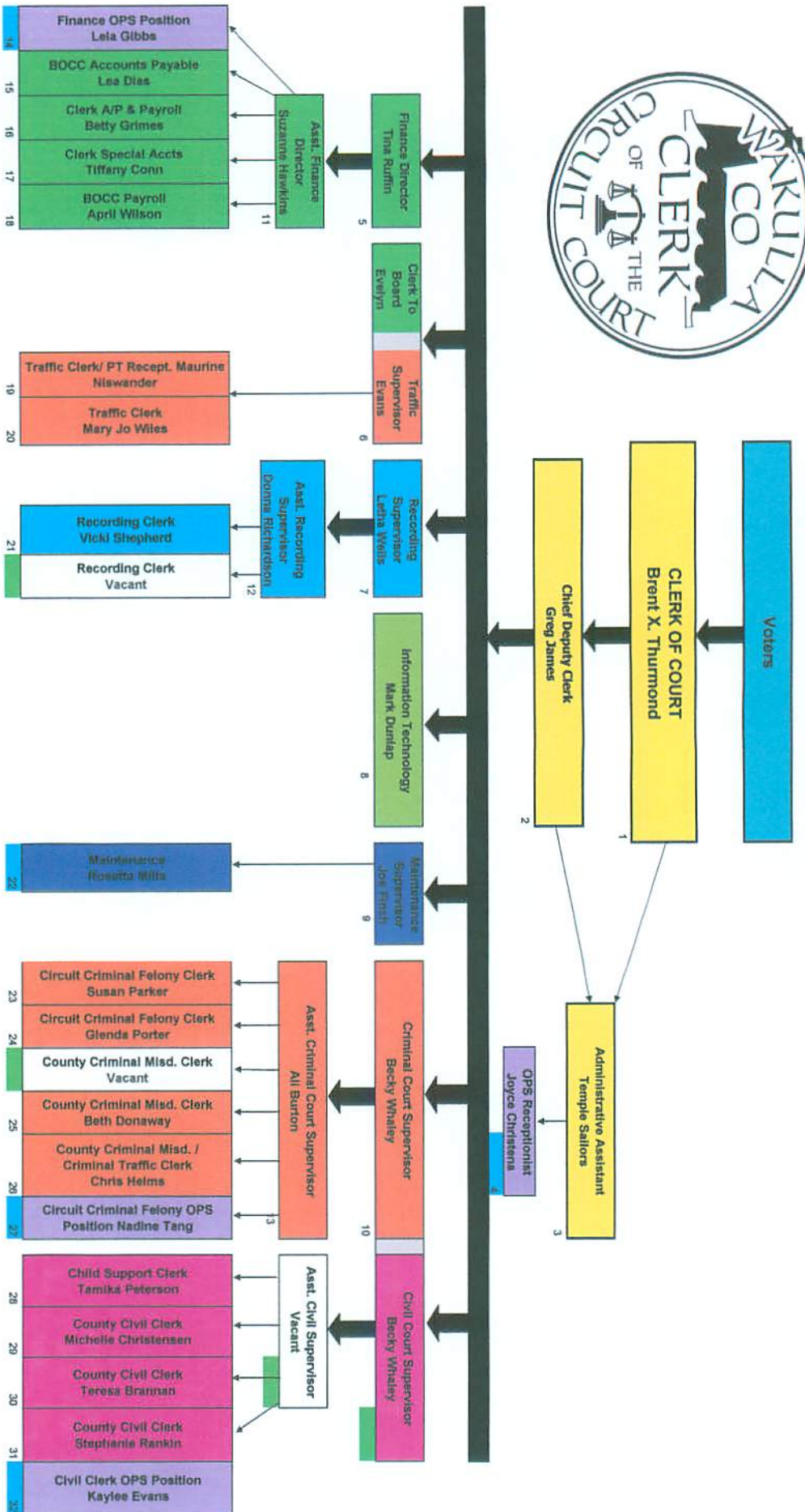
All funding audited annually by independent audit firm hired by BOCC

* This document is intended to help our constituents understand the complexity of the funding sources and approval levels of the Clerk of Court's budget. While this document does not display the details of the various sources of taxpayer funds, we are very aware of this and this understanding plays an integral role in our philosophy of spending these funds - Brent X. Thurmond.

** Per F.S. 218.35, the Clerk of Court is to prepare two budgets: one non-court related approved by the Board and one court related approved by the State



Wakulla County Clerk's Office
Organizational Chart May 2008



36 positions - 3 positions are vacant and 1 is filled by another person

- 3 positions vacant

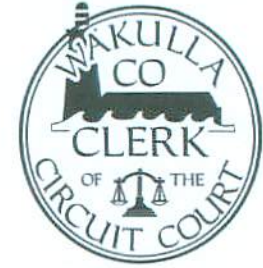
- 1 positions filled by existing employee

32 physical bodies

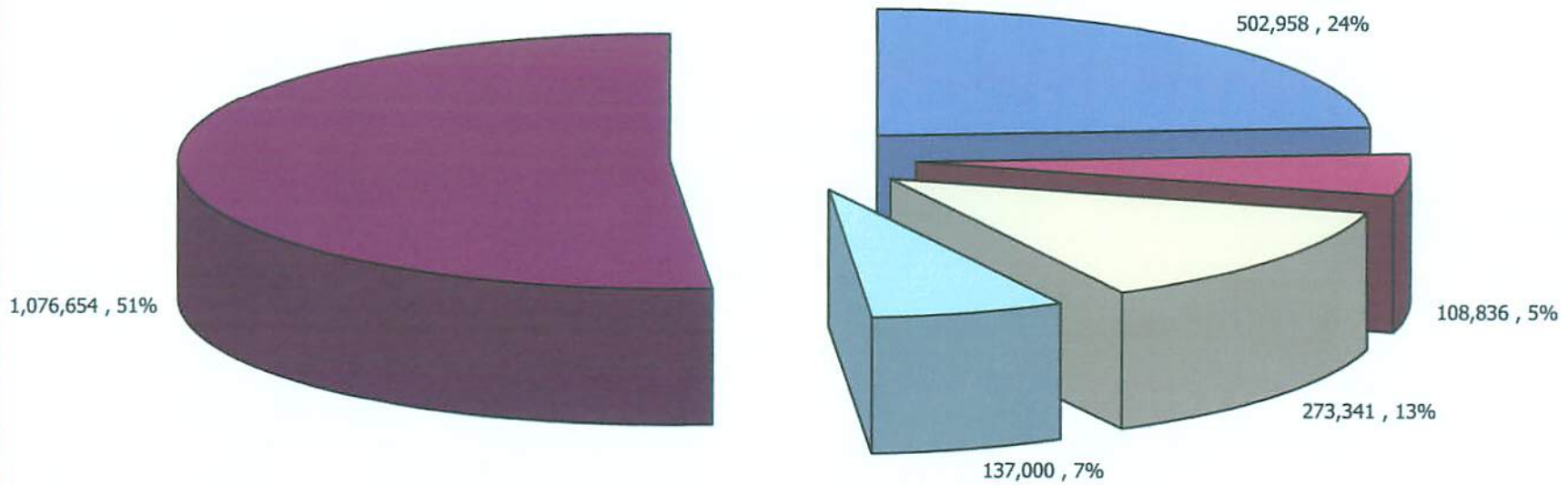
- 2.5 5 employees are part-time

29.5 FTE positions

2008-09 Clerk Budget EXPENSES		REVENUES	
FINANCE	502,958	502,958	24%
MAINTENANCE	108,836	108,836	5%
RECORDING	273,341	273,341	13%
RMTF	137,000	137,000	7%
COURT	1,076,654	1,076,654	51%
	<u>2,098,789</u>	<u>2,098,789</u>	100%



2008-2009 Clerk of Court Budget



■ FINANCE

■ MAINTENANCE

□ RECORDING

□ RMTF

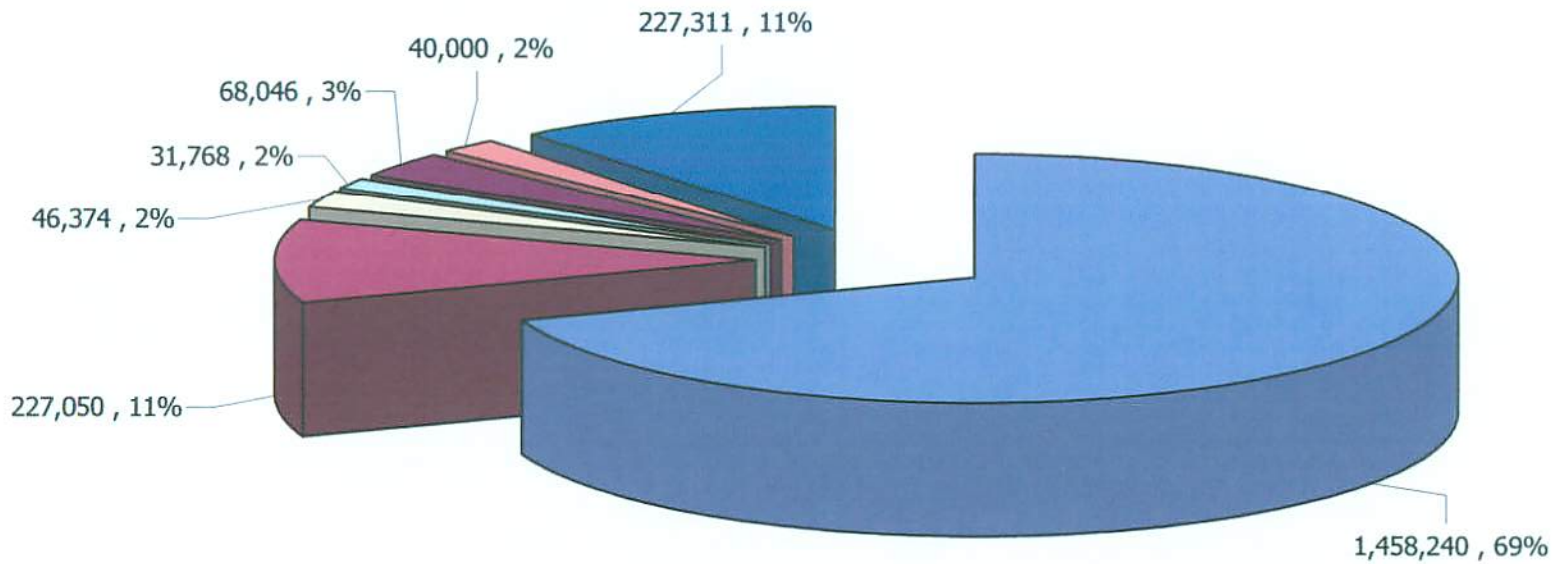
■ COURT

2008-09 Clerk Budget

Salary Related	1,458,240	69%
Operating	227,050	11%
Capital Outlay	46,374	2%
Court C/S Grant	31,768	2%
Reserve	68,046	3%
Return to Board	40,000	2%
Return to State	227,311	11%
	<u>2,098,789</u>	



08-09 Clerk of Court Budget Summary by Expense Category



■ Salary Related
 ■ Operating
 ■ Capital Outlay
 ■ Court C/S Grant
 ■ Reserve
 ■ Return to Board
 ■ Return to State