



EXECUTIVE ADMINISTRATION/LEGAL DIVISION
 ACCOUNTING DIVISION
 APPEALS DIVISION
 ARCHIVES AND RECORDS
 CENTURY DIVISION
 CHILD SUPPORT
 CLERK TO THE BOARD
 COUNTY CIVIL
 COUNTY CRIMINAL
 COURT DIVISION
 CIRCUIT CIVIL
 CIRCUIT CRIMINAL
 DOMESTIC RELATIONS
 FAMILY LAW

ERNIE LEE MAGAHA
CLERK OF THE CIRCUIT COURT & COMPTROLLER
ESCAMBIA COUNTY, FLORIDA

✧ AUDITOR ✧ ACCOUNTANT ✧ EX-OFFICIO CLERK TO THE BOARD ✧ CUSTODIAN OF COUNTY FUNDS ✧

FINANCE
 JURY ASSEMBLY
 GUARDIANSHIP
 HUMAN RESOURCES
 JUVENILE DIVISION
 MARRIAGE
 MENTAL HEALTH
 MANAGEMENT INFORMATION SYSTEMS
 OFFICIAL RECORDS
 OPERATIONAL SERVICES
 PROBATE DIVISION
 TRAFFIC DIVISION
 TREASURY

MEMORANDUM

TO: Honorable Board of County Commissioners

FROM: Ernie Lee Magaha
 Clerk of the Circuit Court & Comptroller

By: Patricia L. Sheldon
 Patricia L. Sheldon, CPA, CGFO, CPFO
 Administrator for Financial Services
 Clerk of the Circuit Court & Comptroller

DATE: March 10, 2010

SUBJECT: Budget Comparison Reports

RECOMMENDATION:

That the Board accepts, for filing with the Board's Minutes, Budget Comparison Reports for Fiscal Year 2009-2010 as follows:

1. Summarized, by fund, Budget to Actual Comparison as of March 31, 2010.
2. Actual Revenue and Expenditure Comparison to the prior fiscal year as of March 31, 2010.

PLS/nac

CLERK OF THE BOARD OF
 COUNTY COMMISSIONERS
 2010 APR 13 A 11:29
 ERNIE LEE MAGAHA
 CLERK OF CIRCUIT COURT
 ESCAMBIA COUNTY, FL.

Budget to Actual Summary Report
For the fiscal year 2010
as of March 31, 2010 (6 months or 50% of Fiscal Year)

Fund # Fund Name	Total Revenue				Total Expenditures				Difference Revenues Over/(Under) Expenses ² (Gain/(Use) of Fund)
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Percent Realized	Original Budget	Amended Budget	2010 Actual Expenditures	Percent Realized	
001 General Fund Budgeted Fund Balance (as a revenue source)	174,883,480	154,789,316 24,880,751	106,325,964	69%	174,883,480	179,670,067	76,622,970	43%	29,702,994
101 Esc. County Restricted Budgeted Fund Balance (as a revenue source)	306,030	255,000 1,326,145	134,910	53%	306,030	1,581,145	107,141	7%	27,769
102 Economic Development Budgeted Fund Balance (as a revenue source)	3,000,000	0 3,251,968	7,004	n/a	3,000,000	3,251,968	739,177	23%	(732,173)
103 Code Enforcement Budgeted Fund Balance (as a revenue source)	2,502,246	2,568,246 1,607,808	1,250,542	49%	2,502,246	4,176,054	969,015	23%	281,527
104 Mass Transit Budgeted Fund Balance (as a revenue source)	8,874,439	8,999,653 230,758	4,497,197	50%	8,874,439	9,230,411	3,429,648	37%	1,067,549
106 Mosquito Control Budgeted Fund Balance (as a revenue source)	35,000	35,000 50,253	18,551	53%	35,000	85,253	11,549	14%	7,002
108 Tourist Promotion Budgeted Fund Balance (as a revenue source)	5,317,500	5,150,000 2,025,451	1,693,781	33%	5,317,500	7,175,451	1,852,207	26%	(158,426)
110 Grants Fund Budgeted Fund Balance (as a revenue source)	1,153,449	15,802,545 1,452,125	908,400	6%	1,153,449	17,254,670	1,616,064	9%	(707,664)
112 Disaster Recovery Budgeted Fund Balance (as a revenue source)	500,000	751,327 21,092	(61,627)	-8%	500,000	772,419	294,901	38%	(356,528)
114 Misdemeanor Probation Budgeted Fund Balance (as a revenue source)	2,692,265	2,611,700 98,964	1,145,918	44%	2,692,265	2,710,664	1,132,445	42%	13,473
115 Article V Budgeted Fund Balance (as a revenue source)	3,033,277	2,707,526 3,498,244	1,104,784	41%	3,033,277	6,205,770	1,239,486	20%	(134,702)
116 Development Review Fees Budgeted Fund Balance (as a revenue source)	332,500	350,000 59,483	127,302	36%	332,500	409,483	123,899	30%	3,403

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Budget to Actual Summary Report
For the fiscal year 2010
as of March 31, 2010 (6 months or 50% of Fiscal Year)

Fund # Fund Name	Total Revenue				Total Expenditures				Difference Revenues Over/(Under) Expenses ² [Gain/(Use) of Fund]
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Percent Realized	Original Budget	Amended Budget	2010 Actual Expenditures	Percent Realized	
117 Perdido Key Beach Mouse Budgeted Fund Balance (as a revenue source)	0	0	28,218	n/a	0	0	0	n/a	28,218
120 SHIP Budgeted Fund Balance (as a revenue source)	7,016,455	6,716,110	225,456	3%	7,016,455	6,716,110	1,712,664	26%	(1,487,208)
121 Law Enforcement Trust Budgeted Fund Balance (as a revenue source)	0	0	77,034	n/a	0	786,668	223,688	28%	(146,654)
124 Affordable Housing Grant Budgeted Fund Balance (as a revenue source)	1,679,606	30,000	4,430	15%	1,679,606	1,844,715	88,112	5%	(83,682)
129 CDBG/HUD Budgeted Fund Balance (as a revenue source)	7,271,306	9,323,202	2,005,182	22%	7,271,306	9,323,202	1,864,929	20%	140,253
130 Handicapped Parking Budgeted Fund Balance (as a revenue source)	21,375	22,500	8,631	38%	21,375	246,840	4,225	2%	4,406
131 Family Mediation Budgeted Fund Balance (as a revenue source)	102,200	0	336	n/a	102,200	130,487	958	1%	(622)
143 Fire Protection Fund Budgeted Fund Balance (as a revenue source)	11,396,212	10,472,805	8,081,423	77%	11,396,212	12,189,480	4,813,303	39%	3,268,120
145 E-911 Budgeted Fund Balance (as a revenue source)	1,350,518	1,398,900	271,675	19%	1,350,518	2,366,830	578,703	24%	(307,028)
146 HUD-CDBG Housing Rehab Budgeted Fund Balance (as a revenue source)	50,000	50,000	282	1%	50,000	66,858	0	0%	282
147 HUD-Home Fund Budgeted Fund Balance (as a revenue source)	3,523,355	4,300,473	479,378	11%	3,523,355	4,300,473	477,895	11%	1,483
151 Community Redevelopment Budgeted Fund Balance (as a revenue source)	2,521,088	1,284,902	660,824	51%	2,521,088	7,273,016	685,062	9%	(24,238)

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Budget to Actual Summary Report
For the fiscal year 2010
as of March 31, 2010 (6 months or 50% of Fiscal Year)

Fund # Fund Name	Total Revenue				Total Expenditures				Difference Revenues Over/(Under) Expenses ² [Gain/(Use) of Fund]
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Percent Realized	Original Budget	Amended Budget	2010 Actual Expenditures	Percent Realized	
152 Southwest Sector Budgeted Fund Balance (as a revenue source)	0	2,581,739 2,582,265	87,053	3%	0	5,164,004	160,282	3%	(73,229)
167 Bob Sikes Toll Budgeted Fund Balance (as a revenue source)	2,432,000	2,560,000 694,684	1,243,872	49%	2,432,000	3,254,684	1,215,289	37%	28,583
175 Transportation Trust Budgeted Fund Balance (as a revenue source)	19,743,681	20,428,331 1,768,288	8,944,724	44%	19,743,681	22,196,619	8,962,814	40%	(18,090)
177 StreetLighting and Road MS Budgeted Fund Balance (as a revenue source)	669,520	1,134,511 254,999	605,417	53%	669,520	1,389,510	258,769	19%	346,648
181 Master Drainage Budgeted Fund Balance (as a revenue source)	141,170	148,600 1,652,317	43,457	29%	141,170	1,800,916	44,405	2%	(948)
203 Debt Service Budgeted Fund Balance (as a revenue source)	11,077,467	9,395,873 2,857,351	4,118,207	44%	11,077,467	12,253,224	3,921,191	32%	197,016
320 FTA Grants Budgeted Fund Balance (as a revenue source)	0	4,964,958 0	18,562	0%	0	4,964,958	56,246	1%	(37,684)
333 New Road Construction Budgeted Fund Balance (as a revenue source)	0	0 537,922	1,389	n/a	0	537,922	0	0%	1,389
350 LOST I Budgeted Fund Balance (as a revenue source)	0	0 644,964	1,666	n/a	0	644,964	0	0%	1,666
351 LOST II Budgeted Fund Balance (as a revenue source)	0	12,490,850 27,843,301	2,540,124	20%	0	40,334,152	4,314,790	11%	(1,774,666)
352 LOST III Budgeted Fund Balance (as a revenue source)	34,069,169	49,162,417 46,846,718	12,827,609	26%	34,069,169	96,009,135	15,323,644	16%	(2,496,035)
401 Solid Waste Budgeted Fund Balance (as a revenue source)	14,088,014	15,986,100 6,414,317	11,125,882	70%	14,088,014	22,400,417	6,999,955	31%	4,125,927

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**Budget to Actual Summary Report
For the fiscal year 2010
as of March 31, 2010 (6 months or 50% of Fiscal Year)**

Fund # Fund Name	Total Revenue				Total Expenditures				Difference Revenues Over/(Under) Expenses ² [Gain/(Use) of Fund]
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Percent Realized	Original Budget	Amended Budget	2010 Actual Expenditures	Percent Realized	
406 Inspections Budgeted Fund Balance (as a revenue source)	3,213,594	2,195,384	915,744	42%	3,213,594	6,172,116	1,361,948	22%	(446,204)
		3,976,732							
408 EMS Budgeted Fund Balance (as a revenue source)	14,064,790	13,319,676	7,532,585	57%	14,064,790	19,407,533	4,634,673	24%	2,897,912
		6,087,857							
409 Civic Center Budgeted Fund Balance (as a revenue source)	5,687,525	4,387,525	2,921,175	67%	5,687,525	6,132,325	4,480,789	73%	(1,559,614)
		1,744,800							
501 Internal Service Fund Budgeted Fund Balance (as a revenue source)	24,739,980	22,718,337	5,253,112	23%	24,739,980	24,739,980	5,240,935	21%	12,177
		2,021,643							
TOTALS	\$ 367,489,211	\$ 545,170,493	\$ 187,176,173	34%	\$ 367,489,211	\$ 545,170,493	\$ 155,563,771	29%	

¹ This amount is reported in two pieces: 1) The amount of revenue budgeted from outside sources and 2) The amount of Fund Balance that is budgeted

² This amount represents the affect on overall fund balance for each particular fund. If the amount is positive, it is adding to accumulated fund balance. If the amount is negative it indicates that current year revenue was not sufficient to meet current year expenditures and therefore fund balance is used.

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Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2010
as of March 31, 2010 (6 months or 50% of Fiscal Year)

Fund #	Fund Name	Actual Revenue	Actual Revenue	Percent comparison to FY 2010	Actual Expenditure	Actual Expenditure	Percent comparison to FY 2010
		Oct - Mar Fiscal 2010	Oct - Mar Fiscal 2009		Mar 2010	Oct - Mar Fiscal 2009	
001	General Fund	\$ 106,325,964	\$ 107,229,032	-1%	\$ 76,622,970	\$ 91,146,885	-16%
101	Esc. County Restricted	134,910	207,593	-35%	107,141	230,960	-54%
102	Economic Development	7,004	243,533	-97%	739,177	257,154	187%
103	Code Enforcement	1,250,542	1,289,112	-3%	969,015	997,448	-3%
104	Mass Transit	4,497,197	4,361,119	3%	3,429,648	3,545,041	-3%
106	Mosquito Control	18,551	9,962	86%	11,549	17,580	-34%
108	Tourist Promotion	1,693,781	1,700,503	0%	1,852,207	3,449,396	-46%
110	Grants Fund	908,400	594,393	53%	1,616,064	3,448,341	-53%
112	Disaster Recovery	(61,627)	(477)	12820%	294,901	1,441,799	-80%
114	Misdemeanor Probation	1,145,918	1,189,172	-4%	1,132,445	1,126,186	1%
115	Article V	1,104,784	1,511,172	-27%	1,239,486	1,158,996	7%
116	Development Review Fees	127,302	160,621	-21%	123,899	114,987	8%
117	Perdido Key Beach Mouse	28,218	551	5021%	0	0	0%
120	SHIP	225,456	66,222	240%	1,712,664	1,058,596	62%
121	Law Enforcement Trust	77,034	564,569	-86%	223,688	86,943	157%
124	Affordable Housing Grant	4,430	17,411	-75%	88,112	(44,227)	-299%
129	CDBG/HUD	2,005,182	1,512,162	33%	1,864,929	1,435,875	30%
130	Handicapped Parking	8,631	9,909	-13%	4,225	9,041	-53%

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2010
as of March 31, 2010 (6 months or 50% of Fiscal Year)

Fund #	Fund Name	Actual Revenue Oct - Mar Fiscal 2010	Actual Revenue Oct - Mar Fiscal 2009	Percent comparison to FY 2010	Actual Expenditure Oct Mar Fiscal 2010	Actual Expenditure Oct - Mar Fiscal 2009	Percent comparison to FY 2010
131	Family Mediation	336	916	-63%	958	36	2561%
143	Fire Protection Fund	8,081,423	7,802,324	4%	4,813,303	5,168,830	-7%
145	E-911	271,675	274,729	-1%	578,703	695,643	-17%
146	HUD-CDBG Housing Rehab	282	379	-26%	0	13,702	0%
147	HUD-Home Fund	479,378	560,884	-15%	477,895	581,525	-18%
151	Community Redevelopment	660,824	1,025,324	-36%	685,062	722,179	-5%
152	Southwest Sector	87,053	23,443	271%	160,282	973,088	-84%
167	Bob Sikes Toll	1,243,872	1,261,419	-1%	1,215,289	1,369,438	-11%
175	Transportation Trust	8,944,724	8,688,867	3%	8,962,814	8,810,981	2%
177	StreetLighting and Road MSBU	605,417	523,622	16%	258,769	253,028	2%
181	Master Drainage	43,457	45,285	-4%	44,405	58,829	-25%
203	Debt Service	4,118,207	13,699,766	-70%	3,921,191	3,771,701	4%
320	FTA Grants	18,562	115,299	-84%	56,246	404,962	-86%
333	New Road Construction	1,389	11,928	-88%	0	1,528,414	-100%
350	LOST I	1,666	1,955	-15%	0	30,429	0%
351	LOST II	2,540,124	183,045	1288%	4,314,790	7,154,377	-40%
352	LOST III	12,827,609	14,267,091	-10%	15,323,644	8,207,695	87%
401	Solid Waste	11,125,882	5,105,876	118%	6,999,955	6,060,272	16%

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2010
as of March 31, 2010 (6 months or 50% of Fiscal Year)

Fund #	Fund Name	Actual Revenue	Actual Revenue	Percent comparison to FY 2010	Actual Expenditure	Actual Expenditure	Percent comparison to FY 2010
		Oct - Mar Fiscal 2010	Oct - Mar Fiscal 2009		Mar 2010	Oct - Mar Fiscal 2009	
406	Inspections	915,744	1,099,635	-17%	1,361,948	1,404,923	-3%
408	EMS	7,532,585	7,799,318	-3%	4,634,673	4,964,799	-7%
409	Civic Center	2,921,175	2,064,181	42%	4,480,789	3,182,327	41%
501	Internal Service Fund	5,253,112	8,033,587	-35%	5,240,935	5,776,242	-9%
TOTALS		<u>\$ 187,176,173</u>	<u>\$ 193,255,432</u>	-3%	<u>\$ 155,563,771</u>	<u>\$ 170,614,421</u>	-9%