



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: May 11, 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 April 30, 2010.
2. Actual Revenue and Expenditure Comparison to the prior fiscal year as of April 30, 2010.

PLS/nac

CLERK OF THE CIRCUIT COURT
 ESCAMBIA COUNTY, FL.
 2010 MAY 11 P 2:05
 BOARD OF COUNTY COMMISSIONERS

Budget to Actual Summary Report
For the fiscal year 2010
as of April 20, 2010 (7 months or 58% of Fiscal Year)

Fund # Fund Name	Total Revenue			Percent Realized	Total Expenditures			Percent Realized	Difference Revenues (Under) or Expenses (Used) of Fund
	Original Budget	Amended Budget ¹	2010 Actual Revenue		Original Budget	Amended Budget	2010 Actual Expenditures		
001 General Fund Budgeted Fund Balance (as a revenue source)	174,883,480	155,789,316	118,726,438	76%	174,883,480	180,670,067	92,502,193	51%	26,224,245
101 Esc. County Restricted Budgeted Fund Balance (as a revenue source)	306,030	255,000	169,930	67%	306,030	1,581,145	128,188	8%	41,742
102 Economic Development Budgeted Fund Balance (as a revenue source)	3,000,000	944,460	952,396	n/a	3,000,000	4,196,428	818,685	20%	133,711
103 Code Enforcement Budgeted Fund Balance (as a revenue source)	2,502,246	2,568,246	1,666,795	65%	2,502,246	4,176,054	2,192,246	52%	(525,451)
104 Mass Transit Budgeted Fund Balance (as a revenue source)	8,874,439	8,999,653	4,633,794	51%	8,874,439	9,230,411	4,168,305	45%	465,489
106 Mosquito Control Budgeted Fund Balance (as a revenue source)	35,000	35,000	18,574	53%	35,000	85,253	14,081	17%	4,493
108 Tourist Promotion Budgeted Fund Balance (as a revenue source)	5,317,500	5,150,000	2,138,533	42%	5,317,500	7,175,451	2,260,710	32%	(122,177)
110 Grants Fund Budgeted Fund Balance (as a revenue source)	1,153,449	15,927,041	1,265,915	8%	1,153,449	17,379,166	2,212,752	13%	(946,837)
112 Disaster Recovery Budgeted Fund Balance (as a revenue source)	500,000	751,327	55,608	7%	500,000	772,419	297,807	39%	(242,199)
114 Misdemeanor Probation Budgeted Fund Balance (as a revenue source)	2,692,265	2,611,700	1,321,251	51%	2,692,265	2,710,664	1,388,504	51%	(67,253)
115 Article V Budgeted Fund Balance (as a revenue source)	3,033,277	2,707,526	1,415,780	52%	3,033,277	6,205,770	1,646,285	27%	(230,505)
116 Development Review Fees Budgeted Fund Balance (as a revenue source)	332,500	350,000	156,286	45%	332,500	409,483	154,519	38%	1,767

Budget to Actual Summary Report
For the fiscal year 2010
as of April 20, 2010 (7 months or 58% of Fiscal Year)

Fund # Fund Name	Total Revenue			Total Expenditures			Difference of Revenues Over/(Under) Expenses (Gain/(Use) of Fund)
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Original Budget	Amended Budget	2010 Actual Expenditures	
117 Perdido Key Beach Mouse Budgeted Fund Balance (as a revenue source)	0	0	28,256	0	0	0	28,256
120 SHIP Budgeted Fund Balance (as a revenue source)	7,016,455	6,716,110	239,014	7,016,455	6,716,110	2,173,033	(1,934,019)
121 Law Enforcement Trust Budgeted Fund Balance (as a revenue source)	0	0	77,260	0	786,668	223,688	(146,428)
124 Affordable Housing Grant Budgeted Fund Balance (as a revenue source)	1,679,606	30,000	5,042	1,679,606	1,844,715	99,710	(94,668)
129 CDBG/HUD Budgeted Fund Balance (as a revenue source)	7,271,306	9,323,202	2,476,289	7,271,306	9,323,202	2,324,343	151,946
130 Handicapped Parking Budgeted Fund Balance (as a revenue source)	21,375	22,500	11,028	21,375	246,840	4,979	6,049
131 Family Mediation Budgeted Fund Balance (as a revenue source)	102,200	0	382	102,200	130,487	2,008	(1,626)
143 Fire Protection Fund Budgeted Fund Balance (as a revenue source)	11,396,212	10,472,805	9,486,696	11,396,212	12,189,480	6,018,813	3,467,883
145 E-911 Budgeted Fund Balance (as a revenue source)	1,350,518	1,398,900	457,041	1,350,518	2,366,830	796,258	(339,217)
146 HUD-CDBG Housing Rehab Budgeted Fund Balance (as a revenue source)	50,000	50,000	333	50,000	66,858	0	333
147 HUD-Home Fund Budgeted Fund Balance (as a revenue source)	3,523,355	4,300,473	671,984	3,523,355	4,300,473	657,991	13,993
151 Community Redevelopment Budgeted Fund Balance (as a revenue source)	2,521,088	1,284,902	982,965	2,521,088	7,273,016	802,866	180,099

Budget to Actual Summary Report
For the fiscal year 2010
as of April 20, 2010 (7 months or 58% of Fiscal Year)

Fund # / Fund Name	Total Revenue			Total Expenditures			Difference Revenues Over/(Under) Expenses 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	87,922	3%	0	5,164,004	210,414	4%	(122,492)
167 Bob Sikes Toll Budgeted Fund Balance (as a revenue source)	2,432,000	2,560,000	1,549,489	61%	2,432,000	3,254,684	1,435,853	44%	113,636
175 Transportation Trust Budgeted Fund Balance (as a revenue source)	19,743,681	20,450,501	11,689,209	57%	19,743,681	22,218,789	10,981,178	49%	708,031
177 Street Lighting and Road MS Budgeted Fund Balance (as a revenue source)	669,520	1,134,511	640,493	56%	669,520	1,389,510	312,792	23%	327,701
181 Master Drainage Budgeted Fund Balance (as a revenue source)	141,170	148,600	47,357	32%	141,170	1,800,916	62,940	3%	(15,583)
203 Debt Service Budgeted Fund Balance (as a revenue source)	11,077,467	15,203,080	4,810,236	32%	11,077,467	20,531,621	4,114,227	20%	696,009
320 FTA Grants Budgeted Fund Balance (as a revenue source)	0	4,964,958	18,665	0%	0	4,964,958	68,602	1%	(49,937)
333 New Road Construction Budgeted Fund Balance (as a revenue source)	0	0	1,580	n/a	0	537,922	0	0%	1,580
350 LOST I Budgeted Fund Balance (as a revenue source)	0	0	1,895	n/a	0	644,964	0	0%	1,895
351 LOST II Budgeted Fund Balance (as a revenue source)	0	12,490,850	2,989,560	24%	0	40,334,152	5,563,517	14%	(2,573,957)
352 LOST III Budgeted Fund Balance (as a revenue source)	34,069,169	49,181,435	15,098,713	31%	34,069,169	96,028,153	17,458,130	18%	(2,359,417)
401 Solid Waste Budgeted Fund Balance (as a revenue source)	14,088,014	15,986,100	11,313,210	71%	14,088,014	24,261,013	8,284,267	34%	3,028,943

Budget to Actual Summary Report
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Fund # Fund Name	Total Revenue			Total Expenditures			Difference Revenues Over/(Under) Expenses (Gain/(Use) of Fund)
	Original Budget	Amended Budget 1	2010 Actual Revenue	Original Budget	Amended Budget	2010 Actual Expenditures	
406 Inspections Budgeted Fund Balance (as a revenue source)	3,213,594	2,195,384	1,148,593	3,213,594	6,172,116	1,669,978	(521,385)
408 EMS Budgeted Fund Balance (as a revenue source)	14,064,790	13,319,676	8,897,155	14,064,790	19,407,533	5,510,815	3,386,340
409 Civic Center Budgeted Fund Balance (as a revenue source)	5,687,525	4,387,525	3,621,624	5,687,525	6,132,325	5,096,202	(1,474,578)
501 Internal Service Fund Budgeted Fund Balance (as a revenue source)	24,739,980	22,718,337	6,138,565	24,739,980	24,739,980	5,727,950	410,615
TOTALS	\$ 367,489,211	\$ 557,419,630	\$ 215,011,856	\$ 367,489,211	\$ 557,419,630	\$ 187,384,829	34%

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.

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2010
as of April 20, 2010 (7 months or 58% 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 - April Fiscal 2010	Oct - April Fiscal 2009		Fiscal 2010	Oct - April Fiscal 2009	
001 General Fund	\$ 118,726,438	\$ 119,968,971	-1%	\$ 92,502,193	\$ 107,519,027	-14%
101 Esc. County Restricted	169,930	234,335	-27%	128,188	261,661	-51%
102 Economic Development	952,396	243,711	291%	818,685	259,927	215%
103 Code Enforcement	1,666,795	1,705,983	-2%	2,192,246	1,169,654	87%
104 Mass Transit	4,633,794	5,497,015	-16%	4,168,305	4,206,045	-1%
106 Mosquito Control	18,574	20,021	-7%	14,081	18,546	-24%
108 Tourist Promotion	2,138,533	2,098,823	2%	2,260,710	3,953,031	-43%
110 Grants Fund	1,265,915	630,529	101%	2,212,752	3,779,185	-41%
112 Disaster Recovery	55,608	634,804	-91%	297,807	2,014,380	-85%
114 Misdemeanor Probation	1,321,251	1,379,621	-4%	1,388,504	1,326,511	5%
115 Article V	1,415,780	1,783,015	-21%	1,646,285	1,370,210	20%
116 Development Review Fees	156,286	215,534	-27%	154,519	144,588	7%
117 Perdido Key Beach Mouse	28,256	604	4578%	0	0	0%
120 SHIP	239,014	529,441	-55%	2,173,033	1,184,385	83%
121 Law Enforcement Trust	77,260	565,311	-86%	223,688	221,297	1%
124 Affordable Housing Grant	5,042	18,636	-73%	99,710	(44,227)	-325%
129 CDBG/HUD	2,476,289	1,659,922	49%	2,324,343	1,647,892	41%
130 Handicapped Parking	11,028	12,981	-15%	4,979	9,951	-50%

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2010
as of April 20, 2010 (7 months or 58% 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 - April Fiscal 2010	Oct - April Fiscal 2009		Oct - April Fiscal 2010	Oct - April Fiscal 2009	
131 Family Mediation	382	1,004	-62%	2,008	36	5478%
143 Fire Protection Fund	9,486,696	8,972,404	6%	6,018,813	6,099,641	-1%
145 E-911	457,041	403,172	13%	796,258	898,968	-11%
146 HUD-CDBG Housing Rehab	333	439	-24%	0	13,702	0%
147 HUD-Home Fund	671,984	634,093	6%	657,991	654,614	1%
151 Community Redevelopment	982,965	1,521,922	-35%	802,866	882,070	-9%
152 Southwest Sector	87,922	25,215	249%	210,414	981,471	-79%
167 Bob Sikes Toll	1,549,489	1,524,575	2%	1,435,853	1,647,436	-13%
175 Transportation Trust	11,689,209	11,615,989	1%	10,981,178	10,532,343	4%
177 Streetlighting and Road MSBU	640,493	548,243	17%	312,792	294,000	6%
181 Master Drainage	47,357	51,322	-8%	62,940	60,763	4%
203 Debt Service	4,810,236	14,391,374	-67%	4,114,227	4,289,264	-4%
320 FTA Grants	18,665	115,541	-84%	68,602	420,939	-84%
333 New Road Construction	1,580	12,580	-87%	0	1,889,709	-100%
350 LOST I	1,895	2,124	-11%	0	30,429	0%
351 LOST II	2,989,560	240,470	1143%	5,563,517	8,007,783	-31%
352 LOST III	15,098,713	16,695,190	-10%	17,458,130	8,749,323	100%
401 Solid Waste	11,313,210	5,983,839	89%	8,284,267	6,969,740	19%

**Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2010**

as of April 20, 2010 (7 months or 58% 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 - April Fiscal 2010	Oct - April Fiscal 2009		Oct - April Fiscal 2010	Oct - April Fiscal 2009	
406 Inspections	1,148,593	1,274,246	-10%	1,669,978	1,665,945	0%
408 EMS	8,897,155	9,345,777	-5%	5,510,815	5,718,927	-4%
409 Civic Center	3,621,624	2,675,938	35%	5,096,202	3,637,464	40%
501 Internal Service Fund	6,138,565	8,957,894	-31%	5,727,950	6,324,352	-9%
TOTALS	<u>\$ 215,011,856</u>	<u>\$ 222,192,608</u>	-3%	<u>\$ 187,384,829</u>	<u>\$ 198,810,982</u>	-6%