



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 R. 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

CLERK OF THE BOARD OF
 COUNTY COMMISSIONERS
 2010 MAR 10 P 4:51
 ERNIE LEE MAGAHA
 CLERK OF CIRCUIT COURT
 ESCAMBIA COUNTY, FL.

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 February 28, 2010.
2. Actual Revenue and Expenditure Comparison to the prior fiscal year as of February 28, 2010.

PLS/nac

Budget to Actual Summary Report
For the fiscal year 2010
as of February 28, 2010 (5 months or 41.67% of Fiscal Year)

3/18/2010
CR I-1E

Fund # Fund Name	Original Budget	Amended Budget ¹	2010 Actual Revenue	Percent Realized	2010 Actual Expenditures	Percent Realized	Revenues Over/(Under) Expenses ² [Gain/(Use) of Fund Balance]
001 General Fund Budgeted Fund Balance (as a revenue source)	\$ 174,883,480	\$ 154,789,316	\$ 97,677,931	63%	\$ (66,268,524)	37%	\$ 31,409,407
101 Esc. County Restricted Budgeted Fund Balance (as a revenue source)	306,030	255,000	84,174	33%	(90,803)	6%	(6,629)
102 Economic Development Budgeted Fund Balance (as a revenue source)	3,000,000	0	6,608	n/a	(675,162)	21%	(668,554)
103 Code Enforcement Budgeted Fund Balance (as a revenue source)	2,502,246	2,568,246	1,061,530	41%	(788,955)	19%	272,575
104 Mass Transit Budgeted Fund Balance (as a revenue source)	8,874,439	8,999,653	3,669,732	41%	(2,233,348)	24%	1,436,384
106 Mosquito Control Budgeted Fund Balance (as a revenue source)	35,000	35,000	95	0%	(9,642)	11%	(9,547)
108 Tourist Promotion Budgeted Fund Balance (as a revenue source)	5,317,500	5,150,000	1,424,980	28%	(1,476,041)	21%	(51,061)
110 Grants Fund Budgeted Fund Balance (as a revenue source)	1,153,449	15,441,795	594,505	4%	(915,707)	5%	(321,202)
112 Disaster Recovery Budgeted Fund Balance (as a revenue source)	500,000	751,327	(61,821)	-8%	(161,664)	21%	(223,485)

Budget to Actual Summary Report
For the fiscal year 2010
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3/18/2010
CR I-1E

Fund # Fund Name	Original Budget	Amended Budget ¹	2010 Actual Revenue	Percent Realized	2010 Actual Expenditures	Percent Realized	Revenues/Expenses ² Over/(Under) [Gain/(Use) of Fund Balance]
114 Misdemeanor Probation Budgeted Fund Balance (as a revenue source)	2,692,265	2,611,700	946,156	36%	(937,163)	35%	8,993
115 Article V Budgeted Fund Balance (as a revenue source)	3,033,277	2,707,526	874,036	32%	(1,111,939)	18%	(237,903)
116 Development Review Fees Budgeted Fund Balance (as a revenue source)	332,500	350,000	104,070	30%	(102,326)	25%	1,744
117 Perdido Key Beach Mouse Budgeted Fund Balance (as a revenue source)	0	0	28,202	n/a	0	n/a	28,202
120 SHIP Budgeted Fund Balance (as a revenue source)	7,016,455	6,716,110	220,477	3%	(1,321,044)	20%	(1,100,567)
121 Law Enforcement Trust Budgeted Fund Balance (as a revenue source)	0	0	11,923	n/a	(3,198)	0%	8,725
124 Affordable Housing Grant Budgeted Fund Balance (as a revenue source)	1,679,606	30,000	4,157	14%	(60,848)	3%	(56,691)
129 CDBG/HUD Budgeted Fund Balance (as a revenue source)	7,271,306	9,323,202	1,361,712	15%	(1,285,612)	14%	76,100
130 Handicapped Parking Budgeted Fund Balance (as a revenue source)	21,375	22,500	6,692	30%	(3,554)	1%	3,138

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Fund # Fund Name	Original Budget	Amended Budget ¹	2010 Actual Revenue	Percent Realized	2010 Actual Expenditures	Percent Realized	Revenues Over/(Under) Expenses ² [Gain/(Use) of Fund Balance]
131 Family Mediation Budgeted Fund Balance (as a revenue source)	102,200	0	316	n/a	(958)	1%	(642)
143 Fire Protection Fund Budgeted Fund Balance (as a revenue source)	11,396,212	10,472,805	7,658,564	73%	(3,954,186)	32%	3,704,378
145 E-911 Budgeted Fund Balance (as a revenue source)	1,350,518	1,398,900	137,207	10%	(532,322)	22%	(395,115)
146 HUD-CDBG Housing Rehab Budgeted Fund Balance (as a revenue source)	50,000	50,000	247	0%	0	0%	247
147 HUD-Home Fund Budgeted Fund Balance (as a revenue source)	3,523,355	4,300,473	432,960	10%	(380,235)	9%	52,725
151 Community Redevelopment Budgeted Fund Balance (as a revenue source)	2,521,088	1,284,902	659,883	51%	(581,511)	8%	78,372
152 Southwest Sector Budgeted Fund Balance (as a revenue source)	0	2,581,739	45,853	2%	(160,282)	3%	(114,429)
167 Bob Sikes Toll Budgeted Fund Balance (as a revenue source)	2,432,000	2,560,000	986,000	39%	(1,073,348)	33%	(87,348)
175 Transportation Trust Budgeted Fund Balance (as a revenue source)	19,743,681	20,412,695	7,913,499	39%	(7,490,236)	34%	423,263

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Fund # Fund Name	Original Budget	Amended Budget ¹	2010 Actual Revenue	Percent Realized	2010 Actual Expenditures	Percent Realized	Revenues Over/(Under) Expenses ² [Gain/(Use) of Fund Balance]
177 Street Lighting and Road MS Budgeted Fund Balance (as a revenue source)	669,520	1,134,511	588,190	52%	(203,548)	15%	384,642
181 Master Drainage Budgeted Fund Balance (as a revenue source)	141,170	148,600	21,519	14%	(36,354)	2%	(14,835)
203 Debt Service Budgeted Fund Balance (as a revenue source)	11,077,467	9,395,873	3,429,565	37%	(1,205,790)	10%	2,223,775
320 FTA Grants Budgeted Fund Balance (as a revenue source)	0	4,964,958	820	0%	(13,100)	0%	(12,280)
333 New Road Construction Budgeted Fund Balance (as a revenue source)	0	0	1,305	n/a	0	0%	1,305
350 LOST I Budgeted Fund Balance (as a revenue source)	0	0	1,565	n/a	0	0%	1,565
351 LOST II Budgeted Fund Balance (as a revenue source)	0	12,490,850	1,779,201	14%	(3,386,881)	8%	(1,607,680)
352 LOST III Budgeted Fund Balance (as a revenue source)	34,069,169	49,162,417	10,613,765	22%	(13,815,072)	14%	(3,201,307)
401 Solid Waste Budgeted Fund Balance (as a revenue source)	14,088,014	15,986,100	9,244,772	58%	(5,952,814)	27%	3,291,958

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Fund # Fund Name	Original Budget	Amended Budget ¹	2010 Actual Revenue	Percent Realized	2010 Actual		Percent Realized	Revenues Over/(Under) Expenses ² [Gain/(Use) of Fund Balance]
					Expenditures	Realized		
406 Inspections Budgeted Fund Balance (as a revenue source)	3,213,594	2,195,384	689,562	31%	(1,164,134)	19%	(474,572)	
408 EMS Budgeted Fund Balance (as a revenue source)	14,064,790	13,319,676	6,344,544	48%	(4,003,287)	21%	2,341,257	
409 Civic Center Budgeted Fund Balance (as a revenue source)	5,687,525	4,387,525	2,380,567	54%	(3,927,630)	64%	(1,547,063)	
501 Internal Service Fund Budgeted Fund Balance (as a revenue source)	24,739,980	22,718,337	4,650,997	20%	(4,526,611)	18%	124,386	
TOTALS	\$ 367,489,211	\$ 544,794,107	\$ 165,596,060	30%	\$ (129,853,829)	24%	\$ 35,742,231	

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 February 28, 2010 (5 months or 41.67% 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 - Feb Fiscal 2010	Oct - Feb Fiscal 2009		Feb Fiscal 2010	- Feb Fiscal 2009	
001 General Fund	\$ 97,677,931	\$ 101,082,129	-3%	\$ 66,268,524	\$ 79,800,297	-17%
101 Esc. County Restricted	84,174	172,819	-51%	90,803	91,699	-1%
102 Economic Development	6,608	227,564	-97%	675,162	238,628	183%
103 Code Enforcement	1,061,530	1,141,092	-7%	788,955	828,873	-5%
104 Mass Transit	3,669,732	3,970,143	-8%	2,233,348	2,870,899	-22%
106 Mosquito Control	95	8,509	-99%	9,642	15,477	-38%
108 Tourist Promotion	1,424,980	1,411,661	1%	1,476,041	2,959,972	-50%
110 Grants Fund	594,505	454,620	31%	915,707	2,822,113	-68%
112 Disaster Recovery	(61,821)	(1,530)	3941%	161,664	507,634	-68%
114 Misdemeanor Probation	946,156	986,357	-4%	937,163	939,700	0%
115 Article V	874,036	1,316,699	-34%	111,939	892,728	-87%
116 Development Review Fees	104,070	135,777	-23%	102,326	90,910	13%
117 Perdido Key Beach Mouse	28,202	492	5632%	0	0	0%
120 SHIP	220,477	64,102	244%	1,321,044	586,884	125%
121 Law Enforcement Trust	11,923	4,099	191%	3,198	20,796	0%
124 Affordable Housing Grant	4,157	16,227	-74%	60,848	115,696	-47%
129 CDBG/HUD	1,361,712	1,347,935	1%	1,285,612	1,193,342	8%
130 Handicapped Parking	6,692	7,938	-16%	3,554	6,492	-45%

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2010
as of February 28, 2010 (5 months or 41.67% 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 - Feb Fiscal 2010	Oct - Feb Fiscal 2009		Feb Fiscal 2010	- Feb Fiscal 2009	
131 Family Mediation	316	817	-61%	958	36	2561%
143 Fire Protection Fund	7,658,564	7,423,584	3%	3,954,186	4,377,886	-10%
145 E-911	137,207	145,597	-6%	532,322	525,277	1%
146 HUD-CDBG Housing Rehab	247	328	-25%	0	(5,647)	0%
147 HUD-Home Fund	432,960	426,436	2%	380,235	427,129	-11%
151 Community Redevelopment	659,883	1,020,552	-35%	581,511	621,712	-6%
152 Southwest Sector	45,853	21,443	114%	160,282	972,704	100%
167 Bob Sikes Toll	986,000	1,004,050	-2%	1,073,348	1,129,454	-5%
175 Transportation Trust	7,913,499	7,588,343	4%	7,490,236	7,298,855	3%
177 Streetlighting and Road MSBL	588,190	508,942	16%	203,548	233,460	-13%
181 Master Drainage	21,519	37,066	-42%	36,354	54,331	-33%
203 Debt Service	3,429,565	13,003,660	-74%	1,205,790	1,096,867	10%
320 FTA Grants	820	103,679	-99%	13,100	384,003	-97%
333 New Road Construction	1,305	10,977	-88%	0	1,136,531	-100%
350 LOST I	1,565	1,764	-11%	0	30,429	0%
351 LOST II	*1,779,201	165,203	977%	3,386,881	* 5,364,230	-37%
352 LOST III	10,613,765	12,122,550	-12%	13,815,072	7,507,224	84%
401 Solid Waste	9,244,772	4,270,056	117%	5,952,814	5,289,242	13%

*

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2010
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Fund # Fund Name	Actual Revenue	Actual Revenue	Percent comparison to FY 2010	Actual Expenditure	Actual Expenditure	Percent comparison to FY 2010
	Oct - Feb Fiscal 2010	Oct - Feb Fiscal 2009		Fiscal 2010	- Feb Fiscal 2009	
406 Inspections	689,562	920,725	-25%	1,164,134	1,190,058	-2%
408 EMS	6,344,544	6,484,884	-2%	4,003,287	4,340,507	-8%
409 Civic Center	2,380,567	1,735,741	37%	3,927,630	2,854,795	38%
501 Internal Service Fund	4,650,997	7,539,548	-38%	4,526,611	5,470,987	-17%
TOTALS	\$ 165,596,060	\$ 176,882,578	-6%	\$ 128,853,829	\$ 144,282,210	-11%