



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
 ONE STOP
 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, CPFIM
 Administrator for Financial Services
 Clerk of the Circuit Court & Comptroller

CLERK OF THE BOARD OF
 COUNTY COMMISSIONERS
 2010 JUN 11 PM 12:18
 ESCAMBIA COUNTY, FL.

DATE: June 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 May 31, 2010.
2. Actual Revenue and Expenditure Comparison to the prior fiscal year as of May 31, 2010.

PLS/nac

Budget to Actual Summary Report
For the fiscal year 2010
as of May 31, 2010 (8 months or 67% of Fiscal Year)

Fund # Fund Name	Total Revenue			Total Expenditures			Difference	
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Original Budget	Amended Budget	2010 Actual Expenditures		Percent Realized
001 General Fund Budgeted Fund Balance (as a revenue source)	174,883,480	155,789,316	125,083,525	174,883,480	180,670,067	108,329,527	60%	16,753,998
101 Esc. County Restricted Budgeted Fund Balance (as a revenue source)	306,030	255,000	196,460	306,030	1,581,145	202,342	13%	(5,882)
102 Economic Development Budgeted Fund Balance (as a revenue source)	3,000,000	944,460	953,748	3,000,000	4,196,428	843,609	20%	110,139
103 Code Enforcement Budgeted Fund Balance (as a revenue source)	2,502,246	2,568,246	1,864,786	2,502,246	4,176,054	2,384,855	57%	(520,069)
104 Mass Transit Budgeted Fund Balance (as a revenue source)	8,874,439	9,071,581	5,529,757	8,874,439	9,302,339	4,285,015	46%	1,244,742
106 Mosquito Control Budgeted Fund Balance (as a revenue source)	35,000	35,000	18,594	35,000	85,253	26,022	31%	(7,428)
108 Tourist Promotion Budgeted Fund Balance (as a revenue source)	5,317,500	5,150,000	2,625,494	5,317,500	7,175,451	2,557,570	36%	67,924
110 Grants Fund Budgeted Fund Balance (as a revenue source)	1,153,449	15,995,447	1,438,687	1,153,449	17,447,572	2,684,417	15%	(1,245,730)
112 Disaster Recovery Budgeted Fund Balance (as a revenue source)	500,000	5,751,327	5,055,207	500,000	5,772,419	333,184	6%	4,722,023
114 Misdemeanor Probation Budgeted Fund Balance (as a revenue source)	2,692,265	2,611,700	1,517,968	2,692,265	2,710,664	1,688,038	62%	(170,070)
115 Article V Budgeted Fund Balance (as a revenue source)	3,033,277	2,707,526	1,631,095	3,033,277	6,205,770	1,737,210	28%	(106,115)
116 Development Review Fees Budgeted Fund Balance (as a revenue source)	332,500	350,000	185,985	332,500	409,483	177,349	43%	8,636

Budget to Actual Summary Report
For the fiscal year 2010
as of May 31, 2010 (8 months or 67% of Fiscal Year)

Fund # Fund Name	Total Revenue			Total Expenditures			Difference Gain/(Use) of Fund Balance ²		
	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	28,299	n/a	0	0	0	n/a	28,299
120 SHIP Budgeted Fund Balance (as a revenue source)	7,016,455	6,716,110	780,009	12%	7,016,455	6,716,110	3,310,764	49%	(2,530,755)
121 Law Enforcement Trust Budgeted Fund Balance (as a revenue source)	0	0	77,501	n/a	0	786,668	315,058	40%	(237,557)
124 Affordable Housing Grant Budgeted Fund Balance (as a revenue source)	1,679,606	30,000	10,358	35%	1,679,606	1,844,715	305,010	17%	(294,652)
129 CDBG/HUD Budgeted Fund Balance (as a revenue source)	7,271,306	9,323,202	2,939,021	32%	7,271,306	9,323,202	2,616,703	28%	322,318
130 Handicapped Parking Budgeted Fund Balance (as a revenue source)	21,375	22,500	17,051	76%	21,375	246,840	5,452	2%	11,599
131 Family Mediation Budgeted Fund Balance (as a revenue source)	102,200	0	433	n/a	102,200	130,487	3,408	3%	(2,975)
143 Fire Protection Fund Budgeted Fund Balance (as a revenue source)	11,396,212	10,472,805	9,885,939	94%	11,396,212	12,189,480	6,789,682	56%	3,096,257
145 E-911 Budgeted Fund Balance (as a revenue source)	1,350,518	1,398,900	588,645	42%	1,350,518	2,366,830	841,565	36%	(252,920)
146 HUD-CDBG Housing Rehab Budgeted Fund Balance (as a revenue source)	50,000	50,000	375	1%	50,000	66,858	0	0%	375
147 HUD-Home Fund Budgeted Fund Balance (as a revenue source)	3,523,355	4,347,139	1,109,938	26%	3,523,355	4,347,139	1,121,230	26%	(11,292)
151 Community Redevelopment Budgeted Fund Balance (as a revenue source)	2,521,088	1,284,902	985,416	77%	2,521,088	7,273,016	959,897	13%	25,519

Budget to Actual Summary Report
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Fund # Fund Name	Total Revenue			Total Expenditures			Difference Gain/(Use) of Fund Balance ²	
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Original Budget	Amended Budget	2010 Actual Expenditures		Percent Realized
152 Southwest Sector Budgeted Fund Balance (as a revenue source)	0	2,581,739	106,932	0	5,164,004	210,414	4%	(103,482)
167 Bob Sikes Toll Budgeted Fund Balance (as a revenue source)	2,432,000	2,560,000	1,854,306	2,432,000	3,254,684	1,622,326	50%	231,980
175 Transportation Trust Budgeted Fund Balance (as a revenue source)	19,743,681	20,452,616	13,146,146	19,743,681	22,220,904	12,469,410	56%	676,736
177 Streetlighting and Road MS Budgeted Fund Balance (as a revenue source)	669,520	1,134,511	655,286	669,520	1,389,510	339,039	24%	316,247
181 Master Drainage Budgeted Fund Balance (as a revenue source)	141,170	148,600	52,747	141,170	1,800,916	68,593	4%	(15,846)
203 Debt Service Budgeted Fund Balance (as a revenue source)	11,077,467	15,203,080	12,180,652	11,077,467	20,531,621	12,555,052	61%	(374,400)
320 FTA Grants Budgeted Fund Balance (as a revenue source)	0	5,155,155	209,003	0	5,155,155	68,602	1%	140,401
333 New Road Construction Budgeted Fund Balance (as a revenue source)	0	0	1,792	0	537,922	25,153	5%	(23,361)
350 LOST I Budgeted Fund Balance (as a revenue source)	0	0	2,154	0	644,964	0	0%	2,154
351 LOST II Budgeted Fund Balance (as a revenue source)	0	12,490,850	3,238,897	0	40,334,152	6,709,635	17%	(3,470,738)
352 LOST III Budgeted Fund Balance (as a revenue source)	34,069,169	49,281,748	18,486,559	34,069,169	96,128,466	21,327,282	22%	(2,840,723)
401 Solid Waste Budgeted Fund Balance (as a revenue source)	14,088,014	15,986,100	13,365,865	14,088,014	24,261,013	9,366,336	39%	3,999,529

Budget to Actual Summary Report
For the fiscal year 2010
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Fund # Fund Name	Total Revenue			Total Expenditures			Difference Gain/(Use) of Fund Balance ²	
	Original Budget	Amended Budget ¹	2010 Actual Revenue	Original Budget	Amended Budget	2010 Actual Expenditures		Percent Realized
406 Inspections Budgeted Fund Balance (as a revenue source)	3,213,594	2,195,384	1,341,087	3,213,594	6,172,116	1,869,652	61%	(528,565)
408 EMS Budgeted Fund Balance (as a revenue source)	14,064,790	13,319,676	10,262,968	14,064,790	19,407,533	6,099,048	77%	4,163,920
409 Civic Center Budgeted Fund Balance (as a revenue source)	5,687,525	4,387,525	4,149,346	5,687,525	6,132,325	5,623,652	95%	(1,474,306)
501 Internal Service Fund Budgeted Fund Balance (as a revenue source)	24,739,980	22,718,337	6,730,546	24,739,980	29,739,980	11,260,806	30%	(4,530,260)
TOTALS	\$ 367,489,211	\$ 567,899,255	\$ 248,308,577	\$ 367,489,211	\$ 567,899,255	\$ 231,132,907	44%	41%

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 May 31, 2010 (8 months or 67% of Fiscal Year)

Fund # Fund Name	Actual Revenue Oct - May Fiscal 2010	Actual Revenue Oct - May Fiscal 2009	Percent comparison to FY 2010	Actual Expenditure Oct - May Fiscal 2010	Actual Expenditure Oct - May Fiscal 2009	Percent comparison to FY 2010
001 General Fund	\$ 125,083,525	\$ 128,617,759	-3%	\$ 108,329,527	\$ 119,055,693	-9%
101 Esc. County Restricted	196,460	255,327	-23%	202,342	279,178	-28%
102 Economic Development	953,748	243,881	291%	843,609	262,699	221%
103 Code Enforcement	1,864,786	1,857,530	0%	2,384,855	1,365,824	75%
104 Mass Transit	5,529,757	5,623,267	-2%	4,285,015	4,822,446	-11%
106 Mosquito Control	18,594	20,022	-7%	26,022	21,221	23%
108 Tourist Promotion	2,625,494	2,551,312	3%	2,557,570	4,414,432	-42%
110 Grants Fund	1,438,687	732,887	96%	2,684,417	4,050,779	-34%
112 Disaster Recovery	5,055,207	2,388,273	112%	333,184	3,358,970	-90%
114 Misdemeanor Probation	1,517,968	1,573,930	-4%	1,688,038	1,568,011	8%
115 Article V	1,631,095	1,943,757	-16%	1,737,210	1,509,724	15%
116 Development Review Fees	185,985	243,726	-24%	177,349	188,158	-6%
117 Perdido Key Beach Mouse	28,299	655	4220%	0	0	0%
120 SHIP	780,009	1,942,326	-60%	3,310,764	1,421,784	133%
121 Law Enforcement Trust	77,501	565,942	-86%	315,058	221,297	42%
124 Affordable Housing Grant	10,358	31,816	-67%	305,010	(40,987)	-844%
129 CDBG/HUD	2,939,021	1,806,815	63%	2,616,703	1,957,659	34%
130 Handicapped Parking	17,051	15,701	9%	5,452	10,424	-48%

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

as of May 31, 2010 (8 months or 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 - May Fiscal 2010	Oct - May Fiscal 2009		Oct - May Fiscal 2010	Oct - May Fiscal 2009	
131 Family Mediation	433	1,089	-60%	3,408	36	9367%
143 Fire Protection Fund	9,885,939	9,358,838	6%	6,789,682	6,951,176	-2%
145 E-911	588,645	531,523	11%	841,565	919,788	-9%
146 HUD-CDBG Housing Rehab	375	475	-21%	0	13,702	0%
147 HUD-Home Fund	1,109,938	752,243	48%	1,121,230	772,730	45%
151 Community Redevelopment	985,416	1,526,134	-35%	959,897	991,179	-3%
152 Southwest Sector	106,932	803,280	-87%	210,414	1,717,424	-88%
167 Bob Sikes Toll	1,854,306	1,837,054	1%	1,622,326	1,885,854	-14%
175 Transportation Trust	13,146,146	13,020,227	1%	12,469,410	12,469,036	0%
177 Streetlighting and Road MSBU	655,286	567,028	16%	339,039	334,870	1%
181 Master Drainage	52,747	57,764	-9%	68,593	60,803	13%
203 Debt Service	12,180,652	15,091,732	-19%	12,555,052	4,435,562	183%
320 FTA Grants	209,003	115,757	81%	68,602	445,560	-85%
333 New Road Construction	1,792	13,000	-86%	25,153	1,946,890	-99%
350 LOST I	2,154	2,291	-6%	0	30,429	0%
351 LOST II	3,238,897	246,361	1215%	6,709,635	8,793,868	-24%
352 LOST III	18,486,559	19,890,850	-7%	21,327,282	10,235,212	108%
401 Solid Waste	13,365,865	6,873,835	94%	9,366,336	7,428,102	26%

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

as of May 31, 2010 (8 months or 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 - May Fiscal 2010	Oct - May Fiscal 2009		Oct - May Fiscal 2010	Oct - May Fiscal 2009	
406 Inspections	1,341,087	1,425,073	-6%	1,869,652	2,005,664	-7%
408 EMS	10,262,968	10,493,661	-2%	6,099,048	6,559,955	-7%
409 Civic Center	4,149,346	3,275,854	27%	5,623,652	4,149,014	36%
501 Internal Service Fund	6,730,546	9,307,464	-28%	11,260,806	6,748,149	67%
TOTALS	\$ 248,308,577	\$ 245,606,459	1%	\$ 231,132,907	\$ 223,362,315	3%