



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

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

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

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: August 26, 2009

SUBJECT: Budget to Actual Summary Report

RECOMMENDATION:

That the Board accepts, for filing with the Board's Minutes, the monthly Budget to Actual Summary Report for the fiscal year through August 25, 2009.

PLS/nac

2009 AUG 26 PM 3:22
CLERK OF THE CIRCUIT COURT
ESCAMBIA COUNTY, FLORIDA

Budget to Actual Summary Report

For the fiscal year through August 25, 2009
 approximately 92% of Budget

Fund #	Fund Name	Total Revenue			Total Expenditures			Difference Favorable/ (Unfavorable) ²		
		Original Budget	Amended Budget ¹	Actual	Percent Realized	Original Budget	Amended Budget		Actual	Percent Realized
001	General Fund Fund Balance	191,871,088	159,328,281 43,260,343	145,487,020	72%	191,871,088	202,588,624	158,655,619	78%	(13,168,599)
101	Esc. County Restricted Fund Balance	333,800	292,931 1,243,381	343,356	117%	333,800	1,536,312	326,077	21%	17,279
102	Economic Development Fund Balance	-	3,000,000 530,480	244,126	n/a	-	3,530,480	271,016	8%	(26,890)
103	Code Enforcement Fund Balance	2,543,480	2,616,182 809,061	2,473,961	95%	2,543,480	3,425,243	1,819,102	53%	654,859
104	Mass Transit Fund Balance	9,592,138	9,699,169 623,300	7,032,779	73%	9,592,138	10,322,469	6,198,305	60%	834,474
106	Mosquito Control Fund Balance	35,000	33,821 45,044	30,736	91%	35,000	78,865	34,806	44%	(4,069)
108	Tourist Promotion Fund Balance	6,064,901	5,541,233 3,865,794	4,338,546	78%	6,064,901	9,407,027	6,275,263	67%	(1,936,717)
110	Grants Fund Fund Balance	801,974	29,203,248 1,544,340	2,597,505	9%	801,974	30,747,588	4,654,978	15%	(2,057,473)
112	Disaster Recovery Fund Balance	370,168	1,168,810 27,466,679	3,727,168	319%	370,168	28,635,489	5,490,823	19%	(1,763,655)
114	Misdemeanor Probation Fund Balance	2,833,074	2,925,500 182,882	2,113,058	72%	2,833,074	3,108,382	2,167,819	70%	(54,761)
115	Article V Fund Balance	2,580,944	2,869,521 2,895,309	2,586,035	90%	2,580,944	5,764,830	2,000,556	35%	585,479
116	Development Review Fees Fund Balance	564,399	594,104 (29,705)	343,050	58%	564,399	564,399	275,359	49%	67,692

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Fund #	Fund Name	Total Revenue		Total Expenditures		Difference Favorable/ (Unfavorable) ²				
		Original Budget	Amended Budget	Original Budget	Amended Budget					
117	Perdido Key Beach Mouse Fund Balance	-	-	730	n/a	n/a				
120	SHIP Fund Balance	9,390,000	11,405,000 67,790	3,889,931	34%	9,390,000	11,472,790	2,315,815	20%	1,574,116
121	Law Enforcement Trust Fund Balance	-	560,000 626,893	597,866	107%	-	1,186,893	288,010	24%	309,856
124	Affordable Housing Grant Fund Balance	1,182,757	30,000 1,749,363	33,539	112%	1,182,757	1,779,363	(18,883)	-1%	52,422
129	CDBG/HUD Fund Balance	4,539,364	11,983,124	4,011,422	33%	4,539,364	11,983,124	4,029,342	34%	(17,920)
130	Handicapped Parking Fund Balance	33,250	35,000 197,645	37,874	108%	33,250	232,645	13,993	6%	23,881
131	Family Mediation Fund Balance	101,400	-	1,213	n/a	101,400	129,189	36	0%	1,177
143	Fire Protection Fund Fund Balance	10,929,455	10,036,238 2,205,363	10,011,285	100%	10,929,455	12,241,601	9,358,010	76%	653,275
145	E-911 Fund Balance	1,378,340	2,224,097 538,786	1,428,958	64%	1,378,340	2,762,883	1,568,732	57%	(139,775)
146	HUD-CDBG Housing Rehat Fund Balance	50,000	50,000 32,402	619	1%	50,000	82,402	13,702	17%	(13,083)
147	HUD-Home Fund Fund Balance	3,247,625	3,397,625 468,502	846,059	25%	3,247,625	3,866,127	936,028	24%	(89,969)
151	Community Redevelopmen Fund Balance	2,901,030	1,968,110 6,829,463	2,024,444	103%	2,901,030	8,797,573	1,503,009	17%	521,435
152	Southwest Sector	-	4,178,026	1,411,173	34%	-	7,299,122	2,064,343	28%	(653,170)

Budget to Actual Summary Report

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Fund #	Fund Name	Original Budget		Total Revenue Amended		Percent Realized	Original Budget		Total Expenditures Amended		Percent Realized	Difference Favorable/ (Unfavorable) 2
		Budget	1	Actual	2		Budget	Amended	Budget	Actual		
	Fund Balance		3,121,096									
167	Bob Sikes Toll Fund Balance	2,660,000	2,800,000	2,696,825	96%	2,660,000	2,660,000	3,428,743	2,496,817	73%	200,007	
175	Transportation Trust Fund Balance	19,476,676	21,335,924	18,252,932	86%	19,476,676	19,476,676	22,348,915	17,663,457	79%	589,475	
177	Street Lighting and Road M Fund Balance	564,294	1,029,294	593,284	58%	564,294	564,294	1,222,053	465,682	38%	127,602	
181	Master Drainage Fund Balance	144,257	151,850	72,415	48%	144,257	144,257	1,942,953	80,338	4%	(7,924)	
203	Debt Service Fund Balance	11,211,943	19,912,112	17,180,868	86%	11,211,943	11,211,943	19,912,112	4,625,134	23%	12,555,734	
320	FTA Grants Fund Balance	340,000	1,484,170	523,113	35%	340,000	340,000	1,484,170	455,055	31%	68,058	
333	New Road Construction Fund Balance	1,658,750	516,461	387,857	75%	1,658,750	1,658,750	2,538,803	1,957,280	77%	(1,569,423)	
350	LOST I Fund Balance	-	382,633	396,872	n/a	-	-	660,669	30,429	5%	366,443	
351	LOST II Fund Balance	-	6,917,434	7,220,036	n/a	-	-	43,922,080	13,802,443	31%	(6,582,408)	
352	LOST III Fund Balance	33,989,223	50,636,321	33,834,906	67%	33,989,223	33,989,223	74,203,189	19,776,803	27%	14,058,103	
401	Solid Waste Fund Balance	16,591,522	14,600,330	8,609,206	59%	16,591,522	16,591,522	18,869,921	9,956,261	53%	(1,347,054)	
406	Inspections Fund Balance	3,494,834	2,714,960	1,823,118	67%	3,494,834	3,494,834	7,568,083	2,693,847	36%	(870,729)	

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Fund #	Fund Name	Total Revenue		Percent Realized	Total Expenditures Amended		Percent Realized	Difference Favorable/ (Unfavorable) 2
		Original Budget	Amended Budget 1		Original Budget	Amended Budget		
408	EMS Fund Balance	15,276,517	12,813,452 3,883,008	109%	15,276,517	16,696,460	51%	5,375,888
409	Civic Center Fund Balance	7,068,906	6,328,906 1,338,128	72%	7,068,906	7,667,034	65%	(475,209)
501	Internal Service Fund Fund Balance	27,843,955	27,961,970 236,000	40%	27,843,955	28,197,970	30%	2,988,185
TOTALS		<u>391,665,064</u>	<u>612,206,575</u> <u>317,007,301</u>		<u>391,665,064</u>	<u>612,206,575</u> <u>306,159,959</u>		

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.