



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 AND COMPTROLLER**  
**ESCAMBIA COUNTY, FLORIDA**

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

FINANCE  
JURY MANAGEMENT  
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

**DATE:** August 11, 2011

**SUBJECT:** Budget Comparison Reports October 1, 2010 through July 31, 2011

**RECOMMENDATION:**

That the Board accepts, for filing with the Board's Minutes, Budget Comparison Reports for the 10 months, or 83%, of Fiscal Year 2011 as follows:

1. Summarized, by fund, Budget to Actual Comparison as of July 31, 2011.
2. Actual Revenue and Expenditure Comparison to the prior fiscal year as of July 31, 2011.

PLS/nac

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**Budget to Actual Summary Report**  
**For the fiscal year 2011**  
**as of July 31, 2011**  
**10 months or 83% of Fiscal Year**

| Fund # Fund Name             | BUDGET ACTIVITY                |                           |                | Total Revenue       |                          | Total Expenditures       |                          | Difference  |
|------------------------------|--------------------------------|---------------------------|----------------|---------------------|--------------------------|--------------------------|--------------------------|-------------|
|                              | BUDGET as originally published | Re-Budgets and Amendments | Amended Budget | 2011 Actual Revenue | Percent Realized To Date | 2011 Actual Expenditures | Percent Expended To Date |             |
| 001 General Fund             | \$ 174,228,334                 | \$ 14,973,204             | \$ 189,201,538 | \$ 138,196,992      | 73%                      | \$ 137,682,683           | 73%                      | \$514,309   |
| 101 Esc. County Restricted   | 269,109                        | 1,385,653                 | 1,654,762      | 274,878             | 17%                      | 279,120                  | 17%                      | (4,242)     |
| 102 Economic Development     | 2,594,460                      | 3,590,452                 | 6,184,912      | 3,084,816           | n/a                      | 1,382,751                | 22%                      | 1,702,065   |
| 103 Code Enforcement         | 2,227,264                      | 1,365,076                 | 3,592,340      | 2,126,364           | 59%                      | 1,690,844                | 47%                      | 435,520     |
| 104 Mass Transit             | 9,079,695                      | 232,121                   | 9,311,816      | 7,985,153           | 86%                      | 6,769,460                | 73%                      | 1,215,693   |
| 106 Mosquito Control         | 35,000                         | 58,488                    | 93,488         | 28,026              | 30%                      | 49,515                   | 53%                      | (21,489)    |
| 108 Tourist Promotion        | 5,316,250                      | 5,554,930                 | 10,871,180     | 7,831,926           | 72%                      | 4,861,321                | 45%                      | 2,970,605   |
| 110 Grants Fund              | 8,551,476                      | 14,038,127                | 22,589,603     | 3,585,377           | 16%                      | 5,088,289                | 23%                      | (1,502,912) |
| 112 Disaster Recovery        | 0                              | 5,161,081                 | 5,161,081      | 591,497             | 11%                      | 5,065,781                | 98%                      | (4,474,284) |
| 114 Misdemeanor Probation    | 2,357,564                      | (39,195)                  | 2,318,369      | 2,093,329           | 90%                      | 1,836,158                | 79%                      | 257,171     |
| 115 Article V                | 3,028,327                      | 2,895,379                 | 5,923,706      | 2,463,554           | 42%                      | 2,063,113                | 35%                      | 400,441     |
| 116 Development Review Fees  | 250,647                        | 47,678                    | 298,325        | 247,233             | 83%                      | 180,836                  | 61%                      | 66,397      |
| 117 Perdido Key Beach Mouse  | 0                              | 129,105                   | 129,105        | 891                 | n/a                      | 0                        | n/a                      | 891         |
| 120 SHIP                     | 4,197,855                      | 3,200                     | 4,201,055      | 499,058             | 12%                      | 723,195                  | 17%                      | (224,137)   |
| 121 Law Enforcement Trust    | 0                              | 391,017                   | 391,017        | 387,099             | n/a                      | 231,891                  | n/a                      | 155,208     |
| 124 Affordable Housing Grant | 1,731,341                      | 59,415                    | 1,790,756      | 29,025              | 2%                       | 243,527                  | 14%                      | (214,502)   |
| 129 CDBG/HUD                 | 7,859,974                      | 1,896,565                 | 9,756,539      | 3,247,228           | 33%                      | 3,282,987                | 34%                      | (35,759)    |
| 130 Handicapped Parking      | 19,000                         | 255,133                   | 274,133        | 28,255              | 10%                      | 56,603                   | 21%                      | (28,348)    |
| 131 Family Mediation         | 108,000                        | 14,180                    | 122,180        | 830                 | 1%                       | 4,178                    | 3%                       | (3,348)     |
| 143 Fire Protection Fund     | 11,599,582                     | 690,604                   | 12,290,186     | 10,781,267          | 88%                      | 9,657,739                | 79%                      | 1,123,528   |
| 145 E-911                    | 1,282,500                      | 1,719,364                 | 3,001,864      | 741,506             | 25%                      | 1,295,806                | 43%                      | (554,300)   |
| 146 HUD-CDBG Housing Rehab   | 50,000                         | 13,015                    | 63,015         | 305                 | 0%                       | (8,835)                  | -14%                     | 9,140       |
| 147 HUD-Home Fund            | 4,751,513                      | 405,465                   | 5,156,978      | 1,183,796           | 23%                      | 1,172,531                | 23%                      | 11,265      |
| 151 Community Redevelopment  | 3,036,775                      | 3,982,314                 | 7,019,089      | 1,271,277           | 18%                      | 1,969,023                | 28%                      | (697,746)   |
| 152 Southwest Sector         | 0                              | 4,382,578                 | 4,382,578      | 131,829             | 3%                       | 280,035                  | 6%                       | (148,206)   |



**Budget to Actual Summary Report**  
**For the fiscal year 2011**  
**as of July 31, 2011**  
**10 months or 83% of Fiscal Year**

| Fund # Fund Name                 | BUDGET ACTIVITY                |                           |                       | Total Revenue         |                          | Total Expenditures       |                          | Difference  |
|----------------------------------|--------------------------------|---------------------------|-----------------------|-----------------------|--------------------------|--------------------------|--------------------------|-------------|
|                                  | BUDGET as originally published | Re-Budgets and Amendments | Amended Budget        | 2011 Actual Revenue   | Percent Realized To Date | 2011 Actual Expenditures | Percent Expended To Date |             |
| 167 Bob Sikes Toll               | 2,707,500                      | 878,773                   | 3,586,273             | 3,037,456             | 85%                      | 2,025,244                | 56%                      | 1,012,212   |
| 175 Transportation Trust         | 19,932,650                     | 4,824,025                 | 24,756,675            | 19,193,441            | 78%                      | 17,295,103               | 70%                      | 1,898,338   |
| 177 Streetlighting and Road MSBU | 718,641                        | 174,190                   | 892,831               | 835,673               | 94%                      | 497,996                  | 56%                      | 337,677     |
| 181 Master Drainage              | 59,422                         | 1,388,325                 | 1,447,747             | 65,148                | 4%                       | 418,419                  | 29%                      | (353,271)   |
| 203 Debt Service                 | 10,360,809                     | 78,811                    | 10,439,620            | 6,715,138             | 64%                      | 3,548,322                | 34%                      | 3,166,816   |
| 320 FTA Grants                   | 0                              | 4,044,833                 | 4,044,833             | 479,898               | 12%                      | 558,461                  | 14%                      | (78,563)    |
| 333 New Road Construction        | 0                              | 463,676                   | 463,676               | 2,353                 | 1%                       | 209,256                  | 45%                      | (206,903)   |
| 350 LOST I                       | 0                              | 80,105                    | 80,105                | 153                   | n/a                      | 80,105                   | n/a                      | (79,952)    |
| 351 LOST II                      | 0                              | 24,933,231                | 24,933,231            | 554,452               | 2%                       | 5,888,911                | 24%                      | (5,334,459) |
| 352 LOST III                     | 31,430,568                     | 64,466,977                | 95,897,545            | 28,307,007            | 30%                      | 26,759,957               | 28%                      | 1,547,050   |
| 401 Solid Waste                  | 19,941,580                     | 6,912,555                 | 26,854,135            | 12,702,776            | 47%                      | 14,365,947               | 53%                      | (1,663,171) |
| 406 Inspections                  | 2,912,434                      | 1,951,022                 | 4,863,456             | 1,572,012             | 32%                      | 2,117,706                | 44%                      | (545,694)   |
| 408 EMS                          | 13,561,934                     | 7,535,785                 | 21,097,719            | 12,820,799            | 61%                      | 7,897,392                | 37%                      | 4,923,407   |
| 409 Civic Center                 | 6,602,079                      | 389,079                   | 6,991,158             | 5,279,609             | 76%                      | 5,890,967                | 84%                      | (611,358)   |
| 501 Internal Service Fund        | 26,514,915                     | 5,773,676                 | 32,288,591            | 15,814,293            | 49%                      | 10,362,907               | 32%                      | 5,451,386   |
| <b>TOTALS</b>                    | <b>\$ 377,317,198</b>          | <b>\$ 187,100,012</b>     | <b>\$ 564,417,210</b> | <b>\$ 294,191,719</b> | <b>52%</b>               | <b>\$ 283,775,244</b>    | <b>50%</b>               |             |

<sup>1</sup> 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 2011**  
**as of July 31, 2011**

10 months or 83% of Fiscal Year

| Fund # | Fund Name                | Actual Revenue<br>Oct - July<br>Fiscal 2011 | Actual Revenue<br>Oct - July<br>Fiscal<br>2010 | Incr/ -Dec<br>from Fiscal<br>2010 | Actual<br>Expenditures<br>Oct - July<br>Fiscal 2011 | Actual<br>Expenditures<br>Oct - July<br>Fiscal<br>2010 | Incr/ -Dec<br>from Fiscal<br>2010 |
|--------|--------------------------|---|--|-----------------------------------|---|--|-----------------------------------|
| 001    | General Fund             | \$ 138,196,992                              | \$ 139,078,817                                 | -1%                               | \$ 137,682,683                                      | \$ 130,555,460   | 5%                                |
| 101    | Esc. County Restricted   | 274,878                                     | 249,756  | 10%                               | 279,120   | 153,086  | 82%                               |
| 102    | Economic Development     | 3,084,816                                   | 956,486  | 223%                              | 1,382,751   | 973,115  | 42%                               |
| 103    | Code Enforcement         | 2,126,364                                   | 2,412,606                                      | -12%                              | 1,690,844   | 1,695,372  | 0%                                |
| 104    | Mass Transit             | 7,985,153                                   | 6,719,860                                      | 19%                               | 6,769,460   | 6,220,553  | 9%                                |
| 106    | Mosquito Control         | 28,026                                      | 27,851   | 1%                                | 49,515  | 28,255   | 75%                               |
| 108    | Tourist Promotion        | 7,831,926                                   | 5,262,064                                      | 49%                               | 4,861,321   | 4,338,974  | 12%                               |
| 110    | Grants Fund              | 3,585,377                                   | 2,755,842                                      | 30%                               | 5,088,289   | 2,857,546  | 78%                               |
| 112    | Disaster Recovery        | 591,497                                     | 1,619,447                                      | -63%                              | 5,065,781   | 1,087,962  | n/a                               |
| 114    | Misdemeanor Probation    | 2,093,329                                   | 1,958,750                                      | 7%                                | 1,836,158   | 1,778,563  | 3%                                |
| 115    | Article V                | 2,463,554                                   | 2,099,711                                      | 17%                               | 2,063,113   | 2,211,274  | -7%                               |
| 116    | Development Review Fees  | 247,233                                     | 228,038  | 8%                                | 180,836   | 220,544  | -18%                              |
| 117    | Perdido Key Beach Mouse  | 891   | 388  | 130%                              | -   | 0  | 100%                              |
| 120    | SHIP                     | 499,058                                     | 805,989  | -38%                              | 723,195   | 3,221,201  | -78%                              |
| 121    | Law Enforcement Trust    | 387,099                                     | 237,963  | 63%                               | 231,891   | 402,350  | -42%                              |
| 124    | Affordable Housing Grant | 29,025                                      | 11,786   | 146%                              | 243,527   | 46,532   | 423%                              |
| 129    | CDBG/HUD                 | 3,247,228                                   | 3,761,375                                      | -14%                              | 3,282,987   | 3,295,000  | 0%                                |
| 130    | Handicapped Parking      | 28,255                                      | 24,987   | 13%                               | 56,603  | 7,397  | 665%                              |
| 131    | Family Mediation         | 830   | 538  | 54%                               | 4,178   | 4,808  | -13%                              |
| 143    | Fire Protection Fund     | 10,781,267                                  | 10,945,990                                     | -2%                               | 9,657,739   | 8,805,576  | 10%                               |
| 145    | E-911                    | 741,506                                     | 904,019  | -18%                              | 1,295,806   | 417,654  | 210%                              |



**Comparison of Actual Revenues & Expenditures to Prior Fiscal Year**  
**For the fiscal year 2011**  
**as of July 31, 2011**

10 months or 83% of Fiscal Year

| Fund # | Fund Name                    | Actual Revenue<br>Oct - July<br>Fiscal 2011 | Actual Revenue<br>Oct - July<br>Fiscal<br>2010 | Incr / -Dec<br>from Fiscal<br>2010 | Actual<br>Expenditures<br>Oct - July<br>Fiscal 2011 | Actual<br>Expenditures<br>Oct - July<br>Fiscal<br>2010 | Incr / -Dec<br>from Fiscal<br>2010 |
|--------|------------------------------|---|--|------------------------------------|---|--|------------------------------------|
| 146    | HUD-CDBG Housing Rehab       | 305   | 436  | -30%                               | (8,835)   | 0  | 100%                               |
| 147    | HUD-Home Fund                | 1,183,796                                   | 1,386,397                                      | -15%                               | 1,172,531   | 1,327,106  | -12%                               |
| 151    | Community Redevelopment      | 1,271,277                                   | 1,310,393                                      | -3%                                | 1,969,023   | 1,105,958  | 78%                                |
| 152    | Southwest Sector             | 131,829                                     | 138,214  | -5%                                | 280,035   | 301,469  | -7%                                |
| 167    | Bob Sikes Toll               | 3,037,456                                   | 2,467,124                                      | 23%                                | 2,025,244   | 701,644  | 189%                               |
| 175    | Transportation Trust         | 19,193,441                                  | 17,463,685                                     | 10%                                | 17,295,103  | 16,092,150   | 7%                                 |
| 177    | Streetlighting and Road MSBU | 835,673                                     | 665,733  | 26%                                | 497,996   | 432,759  | 15%                                |
| 181    | Master Drainage              | 65,148                                      | 68,099   | -4%                                | 418,419   | 227,463  | 84%                                |
| 203    | Debt Service                 | 6,715,138                                   | 12,515,830                                     | -46%                               | 3,548,322   | 10,811,466   | -67%                               |
| 320    | FTA Grants                   | 479,898                                     | 60,767   | 690%                               | 558,461   | 76,541   | 630%                               |
| 333    | New Road Construction        | 2,353                                       | 2,219  | 6%                                 | 209,256   | 0  | 100%                               |
| 350    | LOST I                       | 153   | 2,545  | -94%                               | 80,105  | 0  | 100%                               |
| 351    | LOST II                      | 554,452                                     | 5,036,815                                      | -89%                               | 5,888,911   | 9,950,867  | -41%                               |
| 352    | LOST III                     | 28,307,007                                  | 23,999,839                                     | 18%                                | 26,759,957  | 26,864,561   | 0%                                 |
| 401    | Solid Waste                  | 12,702,776                                  | 15,646,041                                     | -19%                               | 14,365,947  | 11,529,986   | 25%                                |
| 406    | Inspections                  | 1,572,012                                   | 1,610,010                                      | -2%                                | 2,117,706   | 2,073,974  | 2%                                 |
| 408    | EMS                          | 12,820,799                                  | 12,814,957                                     | 0%                                 | 7,897,392   | 6,584,947  | 20%                                |
| 409    | Civic Center                 | 5,279,609                                   | 4,866,237                                      | 8%                                 | 5,890,967   | 6,003,977  | -2%                                |
| 501    | Internal Service Fund        | 15,814,293                                  | 8,407,782                                      | 88%                                | 10,362,907  | 8,129,033  | 27%                                |
|        | <b>TOTALS</b>                | \$ 294,191,719                              | \$ 288,525,386                                 | 2%                                 | \$ 283,775,244                                      | \$ 270,535,123   | 5%                                 |