



EXECUTIVE ADMINISTRATION/LEGAL DIVISION
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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
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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
TOTALS	\$ 377,317,198	\$ 187,100,012	\$ 564,417,210	\$ 294,191,719	52%	\$ 283,775,244	50%	

¹ 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		Incr/ -Dec from Fiscal 2010	Actual Expenditures		Incr/ -Dec from Fiscal 2010
		Oct - July Fiscal 2011	Oct - July Fiscal 2010		Oct - July Fiscal 2011	Oct - July Fiscal 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 Oct - July Fiscal 2011	Actual Revenue Oct - July Fiscal 2010	Incr / -Dec from Fiscal 2010	Actual Expenditures Oct - July Fiscal 2011	Actual Expenditures Oct - July Fiscal 2010	Incr / -Dec from Fiscal 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%
	TOTALS	\$ 294,191,719	\$ 288,525,386	2%	\$ 283,775,244	\$ 270,535,123	5%