



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: July 26, 2011

SUBJECT: Budget Comparison Reports through June 30, 2011

RECOMMENDATION:

That the Board accepts, for filing with the Board's Minutes, Budget Comparison Reports for the first nine months, or 75%, of Fiscal Year 2011 as follows:

1. Summarized, by fund, Budget to Actual Comparison as of June 30, 2011.
2. Actual Revenue and Expenditure Comparison to the prior fiscal year as of June 30, 2011.

PLS/nac

Budget to Actual Summary Report
For the fiscal year 2011
as of June 30, 2011
9 months or 75% 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	\$ 14,970,465	\$ 189,198,799	\$ 133,794,302	71%	\$ 122,739,614	65%	\$11,054,688
101 Esc. County Restricted	269,109	1,385,653	1,654,762	243,754	15%	251,709	15%	(7,955)
102 Economic Development	2,594,460	3,035,973	5,630,433	2,427,399	n/a	1,308,440	23%	1,118,959
103 Code Enforcement	2,227,264	1,365,076	3,592,340	1,774,436	49%	1,456,992	41%	317,444
104 Mass Transit	9,079,695	109,565	9,189,260	6,831,007	74%	5,449,922	59%	1,381,085
106 Mosquito Control	35,000	58,488	93,488	28,014	30%	49,454	53%	(21,440)
108 Tourist Promotion	5,316,250	5,554,930	10,871,180	5,422,368	50%	3,852,853	35%	1,569,515
110 Grants Fund	8,551,476	13,602,152	22,153,628	3,114,009	14%	4,650,918	21%	(1,536,909)
112 Disaster Recovery	0	5,161,081	5,161,081	590,966	11%	5,065,781	98%	(4,474,815)
114 Misdemeanor Probation	2,357,564	(39,195)	2,318,369	1,882,874	81%	1,629,852	70%	253,022
115 Article V	3,028,327	2,895,379	5,923,706	2,120,750	36%	1,773,497	30%	347,253
116 Development Review Fees	250,647	47,678	298,325	230,110	77%	163,273	55%	66,837
117 Perdido Key Beach Mouse	0	129,105	129,105	801	n/a	0	n/a	801
120 SHIP	4,197,855	3,200	4,201,055	80,982	2%	647,222	15%	(566,240)
121 Law Enforcement Trust	0	391,017	391,017	386,721	n/a	231,219	n/a	155,502
124 Affordable Housing Grant	1,731,341	59,415	1,790,756	27,205	2%	241,586	13%	(214,381)
129 CDBG/HUD	7,859,974	1,896,565	9,756,539	3,022,841	31%	3,069,214	31%	(46,373)
130 Handicapped Parking	19,000	255,133	274,133	23,502	9%	54,090	20%	(30,588)
131 Family Mediation	108,000	14,180	122,180	747	1%	3,828	3%	(3,081)
143 Fire Protection Fund	11,599,582	690,604	12,290,186	10,744,727	87%	8,642,808	70%	2,101,919
145 E-911	1,282,500	1,478,701	2,761,201	607,379	22%	1,030,665	37%	(423,286)
146 HUD-CDBG Housing Rehab	50,000	13,015	63,015	238	0%	(8,835)	-14%	9,073
147 HUD-Home Fund	4,751,513	405,465	5,156,978	1,122,117	22%	1,108,576	21%	13,541
151 Community Redevelopment	3,036,775	3,982,314	7,019,089	957,327	14%	1,760,515	25%	(803,188)
152 Southwest Sector	0	4,382,578	4,382,578	117,879	3%	215,829	5%	(97,950)

Budget to Actual Summary Report
For the fiscal year 2011
as of June 30, 2011
9 months or 75% 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	2,658,050	74%	1,807,733	50%	850,317
175 Transportation Trust	19,932,650	4,824,025	24,756,675	16,098,190	65%	15,452,296	62%	645,894
177 StreetLighting and Road MSBU	718,641	174,190	892,831	835,096	94%	405,442	45%	429,654
181 Master Drainage	59,422	1,388,325	1,447,747	53,543	4%	409,799	28%	(356,256)
203 Debt Service	10,360,809	78,811	10,439,620	6,031,783	58%	3,501,656	34%	2,530,127
320 FTA Grants	0	4,044,833	4,044,833	478,504	12%	488,461	12%	(9,957)
333 New Road Construction	0	463,676	463,676	2,175	0%	209,256	45%	(207,081)
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	550,468	2%	5,326,569	21%	(4,776,101)
352 LOST III	31,430,568	64,383,514	95,814,082	25,564,568	27%	24,057,999	25%	1,506,569
401 Solid Waste	19,941,580	6,912,555	26,854,135	11,529,292	43%	12,941,670	48%	(1,412,378)
406 Inspections	2,912,434	1,951,022	4,863,456	1,404,134	29%	1,909,897	39%	(505,763)
408 EMS	13,561,934	7,535,785	21,097,719	10,948,298	52%	7,156,105	34%	3,792,193
409 Civic Center	6,602,079	389,079	6,991,158	4,608,297	66%	5,332,765	76%	(724,468)
501 Internal Service Fund	26,514,915	5,219,197	31,734,112	14,809,901	47%	9,146,618	29%	5,663,283
TOTALS	\$ 377,317,198	\$ 185,105,658	\$ 562,422,856	\$ 271,124,907	48%	\$ 253,615,393	45%	

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 June 30, 2011
9 months or 75% of Fiscal Year

Fund #	Fund Name	Actual Revenue Oct - June Fiscal 2011	Actual Revenue Oct - June Fiscal 2010	Incr / -Dec from Fiscal 2010	Actual Expenditures Oct - June Fiscal 2011	Actual Expenditures Oct - June Fiscal 2010	Incr / -Dec from Fiscal 2010
001	General Fund	\$ 133,794,302	\$ 134,325,940	0%	\$ 122,739,614	\$ 116,777,538	5%
101	Esc. County Restricted	243,754	225,889	8%	251,709	145,089	73%
102	Economic Development	2,427,399	954,857	154%	1,308,440	879,700	49%
103	Code Enforcement	1,774,436	2,008,807	-12%	1,456,992	1,518,440	-4%
104	Mass Transit	6,831,007	6,434,284	6%	5,449,922	4,928,436	11%
106	Mosquito Control	28,014	27,830	1%	49,454	27,021	83%
108	Tourist Promotion	5,422,368	3,177,911	71%	3,852,853	3,004,428	28%
110	Grants Fund	3,114,009	2,327,651	34%	4,650,918	2,706,584	72%
112	Disaster Recovery	590,966	(317,741)	-286%	5,065,781	225,284	n/a
114	Misdemeanor Probation	1,882,874	1,747,244	8%	1,629,852	1,601,975	2%
115	Article V	2,120,750	1,795,372	18%	1,773,497	1,878,638	-6%
116	Development Review Fees	230,110	205,657	12%	163,273	199,184	-18%
117	Perdido Key Beach Mouse	801	334	140%	-	0	100%
120	SHHP	80,982	798,156	-90%	647,222	3,057,425	-79%
121	Law Enforcement Trust	386,721	177,678	118%	231,219	402,350	-43%
124	Affordable Housing Grant	27,205	10,902	150%	241,586	54,273	345%
129	CDBG/HUD	3,022,841	3,366,576	-10%	3,069,214	2,902,260	6%
130	Handicapped Parking	23,502	20,608	14%	54,090	6,427	742%
131	Family Mediation	747	475	57%	3,828	3,758	2%
143	Fire Protection Fund	10,744,727	10,893,665	-1%	8,642,808	7,619,810	13%
145	E-911	607,379	644,547	-6%	1,030,665	382,953	169%

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2011
as of June 30, 2011

9 months or 75% of Fiscal Year

Fund #	Fund Name	Actual Revenue		Incr/ -Dec from Fiscal 2010	Actual Expenditures		Incr/ -Dec from Fiscal 2010
		Oct - June Fiscal 2011	Oct - June Fiscal 2010		Oct - June Fiscal 2011	Oct - June Fiscal 2010	
146	HUD-CDBG Housing Rehab	238	395	-40%	(8,835)	0	100%
147	HUD-Home Fund	1,122,117	1,239,669	-9%	1,108,576	1,269,678	-13%
151	Community Redevelopment	957,327	987,397	-3%	1,760,515	1,030,799	71%
152	Southwest Sector	117,879	137,007	-14%	215,829	276,169	-22%
167	Bob Sikes Toll	2,658,050	2,159,684	23%	1,807,733	612,996	195%
175	Transportation Trust	16,098,190	14,448,843	11%	15,452,296	14,329,210	8%
177	Streetlighting and Road MSBU	835,096	665,482	25%	405,442	391,541	4%
181	Master Drainage	53,543	61,360	-13%	409,799	158,465	159%
203	Debt Service	6,031,783	11,835,237	-49%	3,501,656	10,639,425	-67%
320	FTA Grants	478,504	60,626	689%	488,461	72,901	570%
333	New Road Construction	2,175	1,962	11%	209,256	0	100%
350	LOST I	153	2,368	-94%	80,105	0	100%
351	LOST II	550,468	4,770,008	-88%	5,326,569	8,116,295	-34%
352	LOST III	25,564,568	21,222,528	20%	24,057,999	25,635,348	-6%
401	Solid Waste	11,529,292	14,012,059	-18%	12,941,670	10,483,903	23%
406	Inspections	1,404,134	1,451,731	-3%	1,909,897	1,858,179	3%
408	EMS	10,948,298	10,905,578	0%	7,156,105	5,861,755	22%
409	Civic Center	4,608,297	4,605,556	0%	5,332,765	5,945,067	-10%
501	Internal Service Fund	14,809,901	7,451,615	99%	9,146,618	7,395,112	24%
	TOTALS	\$ 271,124,907	\$ 264,845,747	2%	\$ 253,615,393	\$ 242,398,416	5%