



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: June 15, 2011

SUBJECT: Budget Comparison Reports through May 31, 2011

RECOMMENDATION:

That the Board accepts, for filing with the Board's Minutes, Budget Comparison Reports for the first eight months, or 67%, of Fiscal Year 2011 as follows:

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

PLS/nac

Budget to Actual Summary Report
For the fiscal year 2011
as of May 31, 2011
8 months or 67% of Fiscal Year

Fund # Fund Name	BUDGET ACTIVITY			Total Revenue		Total Expenditures		Difference
	BUDGET as originally published	Re-Budgets and Budget 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	\$ 123,891,235	65%	\$ 111,456,419	59%	\$12,434,816
101 Esc. County Restricted	269,109	1,385,653	1,654,762	216,301	13%	236,113	14%	(19,812)
102 Economic Development	2,594,460	3,035,973	5,630,433	2,424,383	n/a	1,220,524	22%	1,203,859
103 Code Enforcement	2,227,264	1,365,076	3,592,340	1,636,367	46%	1,274,031	35%	362,336
104 Mass Transit	9,079,695	109,565	9,189,260	6,683,250	73%	5,335,483	58%	1,347,767
106 Mosquito Control	35,000	58,488	93,488	18,784	20%	20,626	22%	(1,842)
108 Tourist Promotion	5,316,250	1,170,100	6,486,350	4,742,796	73%	3,063,578	47%	1,679,218
110 Grants Fund	8,551,476	13,602,152	22,153,628	2,215,712	10%	3,580,752	16%	(1,365,040)
112 Disaster Recovery	0	5,161,081	5,161,081	597,621	12%	5,041,214	98%	(4,443,593)
114 Misdemeanor Probation	2,357,564	(39,195)	2,318,369	1,676,211	72%	1,467,716	63%	208,495
115 Article V	3,028,327	2,895,379	5,923,706	1,921,214	32%	1,662,724	28%	258,490
116 Development Review Fees	250,647	47,678	298,325	201,100	67%	144,947	49%	56,153
117 Perdido Key Beach Mouse	0	129,105	129,105	709	n/a	0	n/a	709
120 SHIP	4,197,855	3,200	4,201,055	53,286	1%	581,510	14%	(528,224)
121 Law Enforcement Trust	0	391,017	391,017	281,365	n/a	214,302	n/a	67,063
124 Affordable Housing Grant	1,731,341	59,415	1,790,756	25,371	1%	243,328	14%	(217,957)
129 CDBG/HUD	7,859,974	1,896,565	9,756,539	2,737,315	28%	2,830,790	29%	(93,475)
130 Handicapped Parking	19,000	255,133	274,133	18,845	7%	53,632	20%	(34,787)
131 Family Mediation	108,000	14,180	122,180	664	1%	3,128	3%	(2,464)
143 Fire Protection Fund	11,599,582	690,604	12,290,186	9,778,502	80%	7,700,218	63%	2,078,284
145 E-911	1,282,500	1,478,701	2,761,201	488,591	18%	949,729	34%	(461,138)
146 HUD-CDBG Housing Rehab	50,000	13,015	63,015	223	0%	0	0%	223
147 HUD-Home Fund	4,751,513	405,465	5,156,978	1,028,872	20%	1,021,264	20%	7,608
151 Community Redevelopment	3,036,775	3,982,314	7,019,089	953,729	14%	1,644,858	23%	(691,129)
152 Southwest Sector	0	4,382,578	4,382,578	116,265	3%	210,809	5%	(94,544)

Budget to Actual Summary Report
For the fiscal year 2011
as of May 31, 2011
8 months or 67% of Fiscal Year

Fund # Fund Name	BUDGET ACTIVITY			Total Revenue		Total Expenditures		Difference
	BUDGET as originally published	Re-Budgets and Budget 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	2,234,134	62%	1,624,750	45%	609,384
175 Transportation Trust	19,932,650	4,791,195	24,723,845	14,798,844	60%	13,926,995	56%	871,849
177 StreetLighting and Road MSBU	718,641	174,190	892,831	747,744	84%	363,102	41%	384,642
181 Master Drainage	59,422	1,388,325	1,447,747	47,911	3%	385,310	27%	(337,399)
203 Debt Service	10,360,809	78,811	10,439,620	5,355,719	51%	3,454,989	33%	1,900,730
320 FTA Grants	0	4,044,833	4,044,833	474,800	12%	488,461	12%	(13,661)
333 New Road Construction	0	463,676	463,676	1,995	0%	209,256	45%	(207,261)
350 LOST I	0	80,105	80,105	153	n/a	80,105	n/a	(79,952)
351 LOST II	0	24,933,230	24,933,230	234,373	1%	5,228,390	21%	(4,994,017)
352 LOST III	31,430,568	64,383,514	95,814,082	22,828,749	24%	21,382,854	22%	1,445,895
401 Solid Waste	19,941,580	6,912,555	26,854,135	10,525,385	39%	11,753,371	44%	(1,227,986)
406 Inspections	2,912,434	1,951,022	4,863,456	1,228,262	25%	1,729,938	36%	(501,676)
408 EMS	13,561,934	7,535,785	21,097,719	9,772,677	46%	6,492,688	31%	3,279,989
409 Civic Center	6,602,079	389,079	6,991,158	4,468,004	64%	5,213,639	75%	(745,635)
501 Internal Service Fund	26,514,915	5,219,197	31,734,112	13,992,584	44%	8,303,657	26%	5,688,927
TOTALS	\$ 377,317,198	\$ 180,687,997	\$ 558,005,195	\$ 248,420,045	45%	\$ 230,595,200	41%	

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 May 31, 2011
8 months or 67% of Fiscal Year

Fund #	Fund Name	Actual Revenue Oct - May Fiscal 2011	Actual Revenue Oct - May Fiscal 2010	Incr/ -Dec from Fiscal 2010	Actual Expenditures Oct - May Fiscal 2011	Actual Expenditures Oct - May Fiscal 2010	Incr/ -Dec from Fiscal 2010
001	General Fund	\$ 123,891,235	\$ 123,928,826	0%	\$ 111,456,419	\$ 106,346,701	5%
101	Esc. County Restricted	216,301	196,459	10%	236,113	128,723	83%
102	Economic Development	2,424,383	953,748	154%	1,220,524	843,609	45%
103	Code Enforcement	1,636,367	1,864,785	-12%	1,274,031	1,362,245	-6%
104	Mass Transit	6,683,250	5,529,757	21%	5,335,483	4,285,015	25%
106	Mosquito Control	18,784	18,594	1%	20,626	25,992	-21%
108	Tourist Promotion	4,742,796	2,625,494	81%	3,063,578	2,557,570	20%
110	Grants Fund	2,215,712	1,173,049	89%	3,580,752	1,780,663	101%
112	Disaster Recovery	597,621	(319,793)	-287%	5,041,214	27,766	n/a
114	Misdemeanor Probation	1,676,211	1,517,968	10%	1,467,716	1,419,597	3%
115	Article V	1,921,214	1,631,093	18%	1,662,724	1,725,410	-4%
116	Development Review Fees	201,100	185,985	8%	144,947	177,349	-18%
117	Perdido Key Beach Mouse	709	299	137%	-	0	100%
120	SHIP	53,286	738,419	-93%	581,510	2,492,507	-77%
121	Law Enforcement Trust	281,365	77,501	263%	214,302	306,839	-30%
124	Affordable Housing Grant	25,371	10,359	145%	243,328	304,420	-20%
129	CDBG/HUD	2,737,315	2,939,021	-7%	2,830,790	2,389,986	18%
130	Handicapped Parking	18,845	17,051	11%	53,632	5,452	884%
131	Family Mediation	664	433	53%	3,128	3,408	-8%
143	Fire Protection Fund	9,778,502	9,885,939	-1%	7,700,218	6,788,392	13%
145	E-911	488,591	539,745	-9%	949,729	298,998	218%

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
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Fund #	Fund Name	Actual Revenue Oct - May Fiscal 2011	Actual Revenue Oct - May Fiscal 2010	Incr/ -Dec from Fiscal 2010	Actual Expenditures Oct - May Fiscal 2011	Actual Expenditures Oct - May Fiscal 2010	Incr/ -Dec from Fiscal 2010
146	HUD-CDBG Housing Rehab	223	375	-41%	-	0	100%
147	HUD-Home Fund	1,028,872	1,109,938	-7%	1,021,264	1,119,309	-9%
151	Community Redevelopment	953,729	985,416	-3%	1,644,858	946,110	74%
152	Southwest Sector	116,265	73,475	58%	210,809	210,414	0%
167	Bob Sikes Toll	2,234,134	1,854,306	20%	1,624,750	561,843	189%
175	Transportation Trust	14,798,844	13,211,123	12%	13,926,995	12,469,382	12%
177	StreetLighting and Road MSBU	747,744	576,078	30%	363,102	335,956	8%
181	Master Drainage	47,911	52,747	-9%	385,310	65,593	487%
203	Debt Service	5,355,719	11,159,222	-52%	3,454,989	10,592,758	-67%
320	FTA Grants	474,800	209,003	127%	488,461	65,901	641%
333	New Road Construction	1,995	1,792	11%	209,256	0	100%
350	LOST I	153	2,154	-93%	80,105	0	100%
351	LOST II	234,373	3,143,744	-93%	5,228,390	6,568,497	-20%
352	LOST III	22,828,749	18,205,596	25%	21,382,854	21,261,102	1%
401	Solid Waste	10,525,385	12,949,566	-19%	11,753,371	9,037,312	30%
406	Inspections	1,228,262	1,257,671	-2%	1,729,938	1,671,146	4%
408	EMS	9,772,677	9,656,897	1%	6,492,688	5,316,269	22%
409	Civic Center	4,468,004	4,148,949	8%	5,213,639	5,406,852	-4%
501	Internal Service Fund	13,992,584	6,730,524	108%	8,303,657	6,240,304	33%
	TOTALS	\$ 248,420,045	\$ 238,843,308	4%	\$ 230,595,200	\$ 215,139,390	7%