



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: October 13, 2011

SUBJECT: Budget Comparison Reports October 1, 2010 through September 30, 2011

RECOMMENDATION:

That the Board accepts, for filing with the Board's Minutes, Budget Comparison Reports for the 12 months, or 100%, of Fiscal Year 2011 as follows:

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

This report was prepared using pre-closing, unaudited amounts and is provided as preliminary information until the audit is complete and final Financial Statements are issued.

PLS/nac

Budget to Actual Summary Report
For the fiscal year 2011
as of Sept 30, 2011
12 months or 100% of Fiscal Year
PRE-CLOSING/UNAUDITED

| 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 | \$ 15,113,365 | \$ 189,341,699 | \$ 150,972,416 | 80% | \$ 166,741,669 | 88% | (\$15,769,253) |
| 101 Esc. County Restricted | 269,109 | 1,385,653 | 1,654,762 | 337,594 | 20% | 334,994 | 20% | 2,600 |
| 102 Economic Development | 2,594,460 | 3,590,452 | 6,184,912 | 3,091,366 | n/a | 1,578,269 | 26% | 1,513,097 |
| 103 Code Enforcement | 2,227,264 | 1,365,076 | 3,592,340 | 2,516,564 | 70% | 2,409,175 | 67% | 107,389 |
| 104 Mass Transit | 9,079,695 | 300,633 | 9,380,328 | 8,900,915 | 95% | 7,762,633 | 83% | 1,138,282 |
| 106 Mosquito Control | 35,000 | 58,488 | 93,488 | 39,396 | 42% | 52,721 | 56% | (13,325) |
| 108 Tourist Promotion | 5,316,250 | 5,554,930 | 10,871,180 | 9,681,507 | 89% | 7,138,010 | 66% | 2,543,497 |
| 110 Grants Fund | 8,551,476 | 14,073,702 | 22,625,178 | 6,518,639 | 29% | 7,880,135 | 35% | (1,361,496) |
| 112 Disaster Recovery | 0 | 5,161,081 | 5,161,081 | 592,682 | 11% | 5,065,781 | 98% | (4,473,099) |
| 114 Misdemeanor Probation | 2,357,564 | (24,195) | 2,333,369 | 2,519,230 | 108% | 2,312,522 | 99% | 206,708 |
| 115 Article V | 3,028,327 | 2,895,379 | 5,923,706 | 3,088,225 | 52% | 2,463,695 | 42% | 624,530 |
| 116 Development Review Fees | 250,647 | 47,678 | 298,325 | 298,807 | 100% | 235,518 | 79% | 63,289 |
| 117 Perdido Key Beach Mouse | 0 | 129,105 | 129,105 | 1,091 | n/a | 0 | n/a | 1,091 |
| 120 SHIP | 4,197,855 | (1,674,936) | 2,522,919 | 515,301 | 20% | 775,145 | 31% | (259,844) |
| 121 Law Enforcement Trust | 0 | 391,017 | 391,017 | 543,363 | n/a | 378,620 | n/a | 164,743 |
| 124 Affordable Housing Grant | 1,731,341 | 2,517,496 | 4,248,837 | 32,143 | 1% | 95,874 | 2% | (63,731) |
| 129 CDBG/HUD | 7,859,974 | 1,896,565 | 9,756,539 | 3,768,440 | 39% | 3,873,159 | 40% | (104,719) |
| 130 Handicapped Parking | 19,000 | 255,133 | 274,133 | 44,123 | 16% | 58,310 | 21% | (14,187) |
| 131 Family Mediation | 108,000 | 14,180 | 122,180 | 1,012 | 1% | 5,570 | 5% | (4,558) |
| 143 Fire Protection Fund | 11,599,582 | 690,604 | 12,290,186 | 10,925,736 | 89% | 11,908,147 | 97% | (982,411) |
| 145 E-911 | 1,282,500 | 1,719,364 | 3,001,864 | 1,467,819 | 49% | 1,438,578 | 48% | 29,241 |
| 146 HUD-CDBG Housing Rehab | 50,000 | 13,015 | 63,015 | 4,818 | 8% | (22,147) | -35% | 26,965 |
| 147 HUD-Home Fund | 4,751,513 | 405,465 | 5,156,978 | 1,459,423 | 28% | 1,458,898 | 28% | 525 |
| 151 Community Redevelopment | 3,036,775 | 3,982,314 | 7,019,089 | 1,286,138 | 18% | 2,308,368 | 33% | (1,022,230) |

Budget to Actual Summary Report
 For the fiscal year 2011
 as of Sept 30, 2011
 12 months or 100% of Fiscal Year
 PRE-CLOSING/UNAUDITED

| 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 | |
| 152 Southwest Sector | 0 | 4,382,578 | 4,382,578 | 171,510 | 4% | 393,249 | 9% | (221,739) |
| 167 Bob Sikes Toll | 2,707,500 | 878,773 | 3,586,273 | 3,517,761 | 98% | 2,404,841 | 67% | 1,112,920 |
| 175 Transportation Trust | 19,932,650 | 4,759,998 | 24,692,648 | 22,533,046 | 91% | 21,819,013 | 88% | 714,033 |
| 177 Streetlighting and Road MSBU | 718,641 | 174,190 | 892,831 | 836,856 | 94% | 577,315 | 65% | 259,541 |
| 181 Master Drainage | 59,422 | 1,437,031 | 1,496,453 | 123,972 | 8% | 518,145 | 35% | (394,173) |
| 203 Debt Service | 10,360,809 | 78,811 | 10,439,620 | 8,046,069 | 77% | 9,695,712 | 93% | (1,649,643) |
| 320 FTA Grants | 0 | 4,044,833 | 4,044,833 | 716,033 | 18% | 703,036 | 17% | 12,997 |
| 333 New Road Construction | 0 | 463,676 | 463,676 | 2,748 | 1% | 209,976 | 45% | (207,228) |
| 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 | 651,837 | 3% | 8,277,094 | 33% | (7,625,257) |
| 352 LOST III | 31,430,568 | 64,558,637 | 95,989,205 | 38,528,526 | 40% | 37,018,858 | 39% | 1,509,668 |
| 401 Solid Waste | 19,941,580 | 6,912,555 | 26,854,135 | 14,765,808 | 55% | 16,336,512 | 61% | (1,570,704) |
| 406 Inspections | 2,912,434 | 1,951,022 | 4,863,456 | 1,967,010 | 40% | 2,640,969 | 54% | (673,959) |
| 408 EMS | 13,561,934 | 7,535,785 | 21,097,719 | 15,268,827 | 72% | 13,416,035 | 64% | 1,852,792 |
| 409 Civic Center | 6,602,079 | 389,079 | 6,991,158 | 6,043,365 | 86% | 6,664,192 | 95% | (620,827) |
| 501 Internal Service Fund | 26,514,915 | 6,123,676 | 32,638,591 | 16,169,744 | 50% | 14,457,217 | 44% | 1,712,527 |
| TOTALS | \$ 377,317,198 | \$ 188,565,544 | \$ 565,882,742 | \$ 337,950,013 | 60% | \$ 361,465,913 | 64% | |

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 Sept 30, 2011
12 months or 100% of Fiscal Year
PRE-CLOSING/UNAUDITED

| Fund # | Fund Name | Actual Revenue Oct - Sept Fiscal 2011 | Actual Revenue Oct - Sept Fiscal 2010 | Incr / - Dec from Fiscal 2010 | Actual Expenditures Oct - Sept Fiscal 2011 | Actual Expenditures Oct - Sept Fiscal 2010 | Incr / - Dec from Fiscal 2010 |
|--------|--------------------------|---|---|--|---|--|--|
| 001 | General Fund | \$ 150,972,416 | \$ 155,089,963 | -3% | \$ 166,741,669 | \$ 154,400,487 | 8% |
| 101 | Esc. County Restricted | 337,594 | 353,286 | -4% | 334,994 | 188,653 | 78% |
| 102 | Economic Development | 3,091,366 | 962,706 | 221% | 1,578,269 | 1,091,347 | 45% |
| 103 | Code Enforcement | 2,516,564 | 2,832,396 | -11% | 2,409,175 | 2,112,983 | 14% |
| 104 | Mass Transit | 8,900,915 | 8,006,752 | 11% | 7,762,633 | 8,377,657 | -7% |
| 106 | Mosquito Control | 39,396 | 37,921 | 4% | 52,721 | 29,557 | 78% |
| 108 | Tourist Promotion | 9,681,507 | 8,184,791 | 18% | 7,138,010 | 7,749,908 | -8% |
| 110 | Grants Fund | 6,518,639 | 4,711,353 | 38% | 7,880,135 | 4,331,917 | 82% |
| 112 | Disaster Recovery | 592,682 | 3,817,537 | -84% | 5,065,781 | 2,855,465 | 77% |
| 114 | Misdemeanor Probation | 2,519,230 | 2,395,531 | 5% | 2,312,522 | 2,271,978 | 2% |
| 115 | Article V | 3,088,225 | 2,790,378 | 11% | 2,463,695 | 2,674,559 | -8% |
| 116 | Development Review Fees | 298,807 | 269,172 | 11% | 235,518 | 274,886 | -14% |
| 117 | Perdido Key Beach Mouse | 1,091 | 637 | 71% | - | - | 100% |
| 120 | SHIP | 515,301 | 689,520 | -25% | 775,145 | 3,548,037 | -78% |
| 121 | Law Enforcement Trust | 543,363 | 318,410 | 71% | 378,620 | 683,126 | -45% |
| 124 | Affordable Housing Grant | 32,143 | 15,210 | 111% | 95,874 | 68,578 | 40% |
| 129 | CDBG/HUD | 3,768,440 | 5,275,703 | -29% | 3,873,159 | 4,754,021 | -19% |
| 130 | Handicapped Parking | 44,123 | 34,634 | 27% | 58,310 | 49,965 | 17% |
| 131 | Family Mediation | 1,012 | 778 | 30% | 5,570 | 8,336 | -33% |
| 143 | Fire Protection Fund | 10,925,736 | 11,287,764 | -3% | 11,908,147 | 11,313,114 | 5% |

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2011
as of Sept 30, 2011
12 months or 100% of Fiscal Year
PRE-CLOSING/UNAUDITED

| Fund # | Fund Name | Actual Revenue Oct - Sept Fiscal 2011 | Actual Revenue Oct - Sept Fiscal 2010 | Incr/ -Dec from Fiscal 2010 | Actual Expenditures Oct - Sept Fiscal 2011 | Actual Expenditures Oct - Sept Fiscal 2010 | Incr/ -Dec from Fiscal 2010 |
|--------|------------------------------|---|---|-----------------------------------|---|--|-----------------------------------|
| 145 | E-911 | 1,467,819 | 1,712,048 | -14% | 1,438,578 | 590,638 | 144% |
| 146 | HUD-CDBG Housing Rehab | 4,818 | (3,843) | -225% | (22,147) | 0 | 100% |
| 147 | HUD-Home Fund | 1,459,423 | 1,752,030 | -17% | 1,458,898 | 1,794,037 | -19% |
| 151 | Community Redevelopment | 1,286,138 | 1,322,084 | -3% | 2,308,368 | 1,496,380 | 54% |
| 152 | Southwest Sector | 171,510 | 244,350 | -30% | 393,249 | 410,461 | -4% |
| 167 | Bob Sikes Toll | 3,517,761 | 2,929,367 | 20% | 2,404,841 | 792,511 | 203% |
| 175 | Transportation Trust | 22,533,046 | 21,065,057 | 7% | 21,819,013 | 20,369,660 | 7% |
| 177 | Streetlighting and Road MSBU | 836,856 | 675,331 | 24% | 577,315 | 543,474 | 6% |
| 181 | Master Drainage | 123,972 | 79,209 | 57% | 518,145 | 346,954 | 49% |
| 203 | Debt Service | 8,046,069 | 13,871,654 | -42% | 9,695,712 | 16,960,254 | -43% |
| 320 | FTA Grants | 716,033 | 3,894,714 | -82% | 703,036 | 3,865,081 | -82% |
| 333 | New Road Construction | 2,748 | 3,197 | -14% | 209,976 | 52,291 | 302% |
| 350 | LOST I | 153 | 2,699 | -94% | 80,105 | 0 | 100% |
| 351 | LOST II | 651,837 | 8,829,756 | -93% | 8,277,094 | 13,021,962 | -36% |
| 352 | LOST III | 38,528,526 | 36,906,541 | 4% | 37,018,858 | 34,207,968 | 8% |
| 401 | Solid Waste | 14,765,808 | 18,706,922 | -21% | 16,336,512 | 14,929,424 | 9% |
| 406 | Inspections | 1,967,010 | 1,914,206 | 3% | 2,640,969 | 2,625,716 | 1% |
| 408 | EMS | 15,268,827 | 19,449,743 | -21% | 13,416,035 | 8,290,697 | 62% |
| 409 | Civic Center | 6,043,365 | 6,803,266 | -11% | 6,664,192 | 7,599,554 | -12% |
| 501 | Internal Service Fund | 16,169,744 | 8,976,122 | 80% | 14,457,217 | 8,858,659 | 63% |

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2011
as of Sept 30, 2011
12 months or 100% of Fiscal Year
PRE-CLOSING/UNAUDITED

| Fund # Fund Name | Actual Revenue Oct - Sept Fiscal 2011 | Actual Revenue Oct - Sept Fiscal 2010 | Incr/ -Dec from Fiscal 2010 | Actual Expenditures Oct - Sept Fiscal 2011 | Actual Expenditures Oct - Sept Fiscal 2010 | Incr/ -Dec from Fiscal 2010 |
|------------------|---|---|-----------------------------------|---|--|-----------------------------------|
| TOTALS | \$ 337,950,013 | \$ 356,208,895 | -5% | \$ 361,465,913 | \$ 343,540,295 | 5% |