



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 Gain/(Use) of Fund Balance ¹
	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%

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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
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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%