



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:** January 12, 2012

**SUBJECT:** Budget Comparison Reports October 1, 2011 through December 31, 2011

**RECOMMENDATION:**

That the Board accepts, for filing with the Board's Minutes, Budget Comparison Reports for three (3) months, or 25%, of Fiscal Year 2012 as follows:

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

PLS/nac

**Budget to Actual Summary Report**  
**For the fiscal year 2012**  
**as of December 31, 2011**  
**3 months or 25% of Fiscal Year**

Fund # Fund Name	BUDGET ACTIVITY				Total Revenue		Total Expenditures		Difference
	BUDGET as originally published	Re-Budgets of Prior Yr. Projects	Budget Amendments	Amended Budget	2012 Actual Revenue	Percent Realized To Date	2012 Actual Expenditures	Percent Expended To Date	
001 General Fund	\$ 173,665,332	\$ 730,021	\$ 1,486,897	\$ 175,882,250	\$ 78,985,391	45%	\$ 39,649,753	23%	\$39,335,638
101 Esc. County Restricted	293,382	21,080	16,128	330,590	63,895	19%	53,115	16%	10,780
102 Economic Development	2,765,000	131,438	0	2,896,438	147,909	5%	233,333	8%	(85,424)
103 Code Enforcement	2,188,239	0	0	2,188,239	461,796	21%	538,354	25%	(76,558)
104 Mass Transit	9,030,374	0	0	9,030,374	1,269,653	14%	259,340	3%	1,010,313
106 Mosquito Control	18,396	0	0	18,396	54	0%	2,673	15%	(2,619)
108 Tourist Promotion	5,758,178	2,597,408	25,000	8,380,586	2,669,028	32%	1,622,645	19%	1,046,383
110 Grants Fund	8,728,639	2,115,213	5,254,776	16,098,628	1,889,632	12%	2,039,926	13%	(150,294)
112 Disaster Recovery	0	0	0	0	107,374	n/a	0	n/a	107,374
114 Misdemeanor Probation	2,330,518	0	0	2,330,518	591,922	25%	447,980	19%	143,942
115 Article V	3,322,595	89,951	0	3,412,546	508,581	15%	777,038	23%	(268,457)
116 Development Review Fees	255,250	0	0	255,250	49,393	19%	47,253	19%	2,140
117 Perdido Key Beach Mouse	0	0	0	0	344	n/a	0	n/a	344
120 SHIP	160,000	0	476,864	636,864	29,966	5%	96,466	15%	(66,500)
121 Law Enforcement Trust	0	0	0	0	1,573	n/a	0	n/a	1,573
124 Affordable Housing Grant	1,732,212	857,931	1,618,208	4,208,351	29,513	1%	92,450	2%	(62,937)
129 CDBG/HUD	5,580,335	577,605	190,466	6,348,406	1,054,737	17%	946,254	15%	108,483
130 Handicapped Parking	19,000	0	0	19,000	7,505	40%	2,570	14%	4,935
131 Family Mediation	100,000	0	0	100,000	307	0%	1,931	2%	(1,624)
143 Fire Protection Fund	11,186,061	0	0	11,186,061	7,677,360	69%	2,230,964	20%	5,446,396
145 E-911	1,448,750	17,500	241,004	1,707,254	(4,624)	0%	383,269	22%	(387,893)
146 HUD-CDBG Housing Rehab	50,000	0	0	50,000	196	0%	(740)	-1%	936
147 HUD-Home Fund	4,416,006	10,000	46,660	4,472,666	448,924	10%	386,354	9%	62,570
151 Community Redevelopment	1,767,073	296,449	103,686	2,167,208	306,430	14%	224,390	10%	82,040
152 Southwest Sector	0	3,336,781	0	3,336,781	5,612	0%	89,231	3%	(83,619)
167 Bob Sikes Toll	2,707,500	0	0	2,707,500	575,071	21%	617,494	23%	(42,423)
175 Transportation Trust	19,870,212	909,488	193,496	20,973,196	4,018,790	19%	4,843,027	23%	(824,237)
177 Streetlighting and Road MSBU	748,553	0	0	748,553	627,135	84%	119,005	16%	508,130

**Budget to Actual Summary Report**  
**For the fiscal year 2012**  
**as of December 31, 2011**  
**3 months or 25% of Fiscal Year**

Fund # Fund Name	BUDGET ACTIVITY				Total Revenue		Total Expenditures		Difference
	BUDGET as originally published	Re-Budgets of Prior Yr. Projects	Budget Amendments	Amended Budget	2012 Actual Revenue	Percent Realized To Date	2012 Actual Expenditures	Percent Expended To Date	
181 Master Drainage	58,829	117,852	209,302	385,983	14,563	4%	104,725	27%	(90,162)
203 Debt Service	9,961,141	0	0	9,961,141	50,823,716	510%	49,388,928	496%	1,434,788
320 FTA Grants	0	0	2,878,562	2,878,562	798	0%	4,500	0%	(3,702)
333 New Road Construction	0	0	244,549	244,549	677	0%	0	0%	677
351 LOST II	0	4,765,306	11,026,748	15,792,054	20	0%	(54,336)	0%	54,356
352 LOST III	34,420,900	18,288,019	38,536,649	91,245,568	5,290,129	6%	8,517,475	9%	(3,227,346)
401 Solid Waste	19,342,566	0	7,702,108	27,044,674	2,579,271	10%	4,826,225	18%	(2,246,954)
406 Inspections	2,639,118	0	0	2,639,118	443,349	17%	627,663	24%	(184,314)
408 EMS	13,719,127	0	17,500	13,736,627	2,882,186	21%	2,768,068	20%	114,118
409 Civic Center	6,934,743	0	0	6,934,743	1,003,022	14%	2,516,896	36%	(1,513,874)
501 Internal Service Fund	26,131,936	0	0	26,131,936	5,196,656	20%	2,917,716	11%	2,278,940
<b>TOTALS</b>	<b>\$ 371,349,965</b>	<b>\$ 34,862,042</b>	<b>\$ 70,268,603</b>	<b>\$ 476,480,610</b>	<b>\$ 169,757,854</b>	<b>36%</b>	<b>\$ 127,321,935</b>	<b>27%</b>	

<sup>1</sup> 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 2012**  
**as of December 31, 2011**  
**3 months or 25% of Fiscal Year**

Fund #	Fund Name	Actual Revenue Oct - Dec Fiscal 2012	Actual Revenue Oct - Dec Fiscal 2011	Incr/ -Dec from Fiscal 2011	Actual Expenditures Oct - Dec Fiscal 2012	Actual Expenditures Oct - Dec Fiscal 2011	Incr/ -Dec from Fiscal 2011
001	General Fund	\$ 78,985,391	\$ 64,442,316	23%	\$ 39,649,753	\$ 41,444,092	-4%
101	Esc. County Restricted	63,895	63,821	0%	53,115	65,334	-19%
102	Economic Development	147,909	308,018	-52%	233,333	9,452	2369%
103	Code Enforcement	461,796	496,640	-7%	538,354	406,331	32%
104	Mass Transit	1,269,653	1,318,712	-4%	259,340	231,006	12%
106	Mosquito Control	54	9,290	-99%	2,673	-	100%
108	Tourist Promotion	2,669,028	1,105,137	142%	1,622,645	1,168,182	39%
110	Grants Fund	1,889,632	324,416	482%	2,039,926	386,463	428%
112	Disaster Recovery	107,374	49,626	116%	-	-	n/a
114	Misdemeanor Probation	591,922	607,083	-2%	447,980	491,975	-9%
115	Article V	508,581	536,426	-5%	777,038	596,096	30%
116	Development Review Fees	49,393	66,268	-25%	47,253	38,693	22%
117	Perdido Key Beach Mouse	344	320	8%	-	-	n/a
120	SHIP	29,966	16,130	86%	96,466	-	100%
121	Law Enforcement Trust	1,573	974	61%	-	-	n/a
124	Affordable Housing Grant	29,513	13,635	116%	92,450	1,196	7630%
129	CDBG/HUD	1,054,737	992,594	6%	946,254	629,348	50%
130	Handicapped Parking	7,505	4,789	57%	2,570	6,373	-60%
131	Family Mediation	307	302	2%	1,931	1,258	53%
143	Fire Protection Fund	7,677,360	5,662,011	36%	2,230,964	2,485,919	-10%

**Comparison of Actual Revenues & Expenditures to Prior Fiscal Year**  
**For the fiscal year 2012**  
**as of December 31, 2011**  
**3 months or 25% of Fiscal Year**

Fund #	Fund Name	Actual Revenue Oct - Dec Fiscal 2012	Actual Revenue Oct - Dec Fiscal 2011	Incr / -Dec from Fiscal 2011	Actual Expenditures Oct - Dec Fiscal 2012	Actual Expenditures Oct - Dec Fiscal 2011	Incr / -Dec from Fiscal 2011
145	E-911	(4,624)	(902)	-413%	383,269	296,393	29%
146	HUD-CDBG Housing Rehab	196	97	102%	(740)	-	n/a
147	HUD-Home Fund	448,924	489,917	-8%	386,354	408,492	-5%
151	Community Redevelopment	306,430	324,710	-6%	224,390	286,480	-22%
152	Southwest Sector	5,612	5,792	-3%	89,231	38,166	n/a
167	Bob Sikes Toll	575,071	655,294	-12%	617,494	666,231	-7%
175	Transportation Trust	4,018,790	4,107,252	-2%	4,843,027	4,196,337	15%
177	Streetlighting and Road MSBU	627,135	570,411	10%	119,005	101,202	18%
181	Master Drainage	14,563	20,276	-28%	104,725	128,315	-18%
203	Debt Service	50,823,716	2,003,071	2437%	49,388,928	141,475	34810%
320	FTA Grants	798	693	15%	4,500	-	n/a
333	New Road Construction	677	1,113	-39%	-	106,732	n/a
351	LOST II	20	11,105	-100%	(54,336)	1,959,453	-103%
352	LOST III	5,290,129	5,180,559	2%	8,517,475	5,144,501	66%
401	Solid Waste	2,579,271	2,911,756	-11%	4,826,225	625,645	671%
406	Inspections	443,349	434,966	2%	627,663	514,973	22%
408	EMS	2,882,186	2,637,699	9%	2,768,068	2,053,295	35%
409	Civic Center	1,003,022	1,112,663	-10%	2,516,896	-	100%
501	Internal Service Fund	5,196,656	4,776,327	9%	2,917,716	2,733,492	7%
	<b>TOTALS</b>	<b>\$ 169,757,854</b>	<b>\$ 101,261,307</b>	<b>68%</b>	<b>\$ 127,321,935</b>	<b>\$ 67,362,900</b>	<b>89%</b>

**Two Year Comparison  
General Fund Only  
Revenues vs. Expenditures  
October through December**

