



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: December 21, 2011

SUBJECT: Budget Comparison Reports October 1, 2011 through November 30, 2011

RECOMMENDATION:

That the Board accepts, for filing with the Board's Minutes, Budget Comparison Reports for two (2) months, or 16.67%, of Fiscal Year 2012 as follows:

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

PLS/nac

Budget to Actual Summary Report
For the fiscal year 2012
as of November 30, 2011
2 months or 16.67% 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	\$ 1,485,581	\$ 175,880,934	\$ 18,914,372	11%	\$ 26,124,497	15%	(\$7,210,125)
101 Esc. County Restricted	293,382	21,080	16,128	330,590	46,940	14%	31,154	9%	15,786
102 Economic Development	2,765,000	131,438	0	2,896,438	143,783	5%	233,333	8%	(89,550)
103 Code Enforcement	2,188,239	0	0	2,188,239	324,627	15%	323,111	15%	1,516
104 Mass Transit	9,030,374	0	0	9,030,374	1,172,741	13%	178,982	2%	993,759
106 Mosquito Control	18,396	0	0	18,396	31	0%	1,680	9%	(1,649)
108 Tourist Promotion	5,768,178	2,597,408	25,000	8,380,586	2,334,641	28%	996,623	12%	1,338,018
110 Grants Fund	8,728,639	2,115,213	5,241,168	16,085,020	699,473	4%	1,322,613	8%	(623,140)
112 Disaster Recovery	0	0	0	0	4,588	n/a	0	n/a	4,588
114 Misdemeanor Probation	2,330,518	0	0	2,330,518	412,572	18%	275,956	12%	136,616
115 Article V	3,322,595	89,951	0	3,412,546	290,918	9%	606,068	18%	(315,150)
116 Development Review Fees	255,250	0	0	255,250	31,769	12%	28,723	11%	3,046
117 Perdido Key Beach Mouse	0	0	0	0	205	n/a	0	n/a	205
120 SHIP	160,000	0	476,864	636,864	29,717	5%	58,393	9%	(28,676)
121 Law Enforcement Trust	0	0	0	0	937	n/a	0	n/a	937
124 Affordable Housing Grant	1,732,212	857,931	1,618,208	4,208,351	4,656	0%	75,195	2%	(70,539)
129 CDBG/HUD	5,580,335	577,605	190,466	6,348,406	551,568	9%	495,769	8%	55,799
130 Handicapped Parking	19,000	0	0	19,000	4,081	21%	1,579	8%	2,502
131 Family Mediation	100,000	0	0	100,000	184	0%	1,931	2%	(1,747)
143 Fire Protection Fund	11,186,061	0	0	11,186,061	2,183,637	20%	1,480,204	13%	703,433
145 E-911	1,448,750	17,500	241,004	1,707,254	1,517	0%	331,596	19%	(330,079)
146 HUD-CDBG Housing Rehab	50,000	0	0	50,000	129	0%	0	0%	129
147 HUD-Home Fund	4,416,006	10,000	46,660	4,472,666	384,492	9%	264,706	6%	119,786
151 Community Redevelopment	1,767,073	296,449	103,686	2,167,208	301,231	14%	109,461	5%	191,770
152 Southwest Sector	0	3,336,781	0	3,336,781	3,369	0%	22,286	1%	(18,917)
167 Bob Sikes Toll	2,707,500	0	0	2,707,500	377,112	14%	406,213	15%	(29,101)
175 Transportation Trust	19,870,212	909,488	193,496	20,973,196	2,974,340	14%	3,396,008	16%	(421,668)
177 Streetlighting and Road MSBU	748,553	0	0	748,553	181,365	24%	74,375	10%	106,990

Budget to Actual Summary Report
For the fiscal year 2012
as of November 30, 2011
2 months or 16.67% of Fiscal Year

Fund # Fund Name	BUDGET ACTIVITY				Total Revenue		Total Expenditures		Difference Gain/(Use) of Fund Balance ¹
	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	10,997	3%	42,572	11%	(31,575)
203 Debt Service	9,961,141	0	0	9,961,141	1,283,683	13%	168,111	2%	1,115,572
320 FTA Grants	0	0	2,878,562	2,878,562	472	0%	0	0%	472
333 New Road Construction	0	0	244,549	244,549	404	0%	0	0%	404
351 LOST II	0	4,765,306	11,026,748	15,792,054	20	0%	(35,884)	0%	35,904
352 LOST III	34,420,900	18,288,019	38,397,825	91,106,744	2,563,489	3%	4,495,350	5%	(1,931,861)
401 Solid Waste	19,342,566	0	7,719,608	27,062,174	1,692,949	6%	3,977,755	15%	(2,284,806)
406 Inspections	2,639,118	0	0	2,639,118	310,963	12%	380,275	14%	(69,312)
408 EMS	13,719,127	0	0	13,719,127	1,491,418	11%	2,121,943	15%	(630,525)
409 Civic Center	6,934,743	0	0	6,934,743	545,998	8%	1,948,006	28%	(1,402,008)
501 Internal Service Fund	26,131,936	0	0	26,131,936	4,550,380	17%	2,144,797	8%	2,405,583
TOTALS	\$ 371,349,965	\$ 34,862,042	\$ 70,114,855	\$ 476,326,862	\$ 43,825,768	9%	\$ 52,083,381	11%	

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.

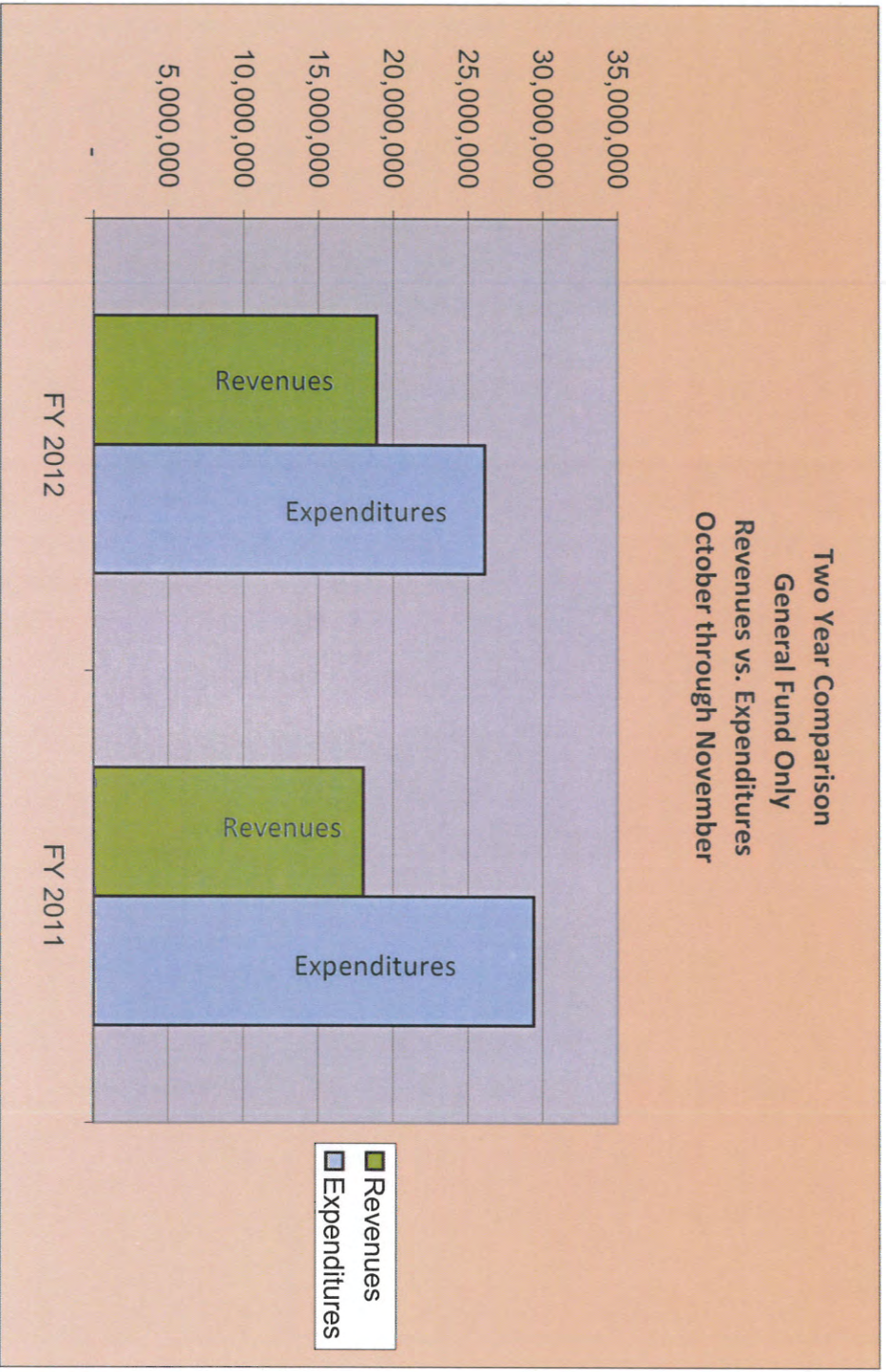
Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2012
as of November 30, 2011
2 months or 16.67% of Fiscal Year

Fund #	Fund Name	Actual Revenue Oct - Nov Fiscal 2012	Actual Revenue Oct - Nov Fiscal 2011	Incr/ -Dec from Fiscal 2011	Actual Expenditures Oct - Nov Fiscal 2012	Actual Expenditures Oct - Nov Fiscal 2011	Incr/ -Dec from Fiscal 2011
001	General Fund	\$ 18,914,372	\$ 18,014,972	5%	\$ 26,124,497	\$ 29,422,301	-11%
101	Esc. County Restricted	46,940	39,893	18%	31,154	50,716	-39%
102	Economic Development	143,783	306,174	-53%	233,333	3,202	7187%
103	Code Enforcement	324,627	361,543	-10%	323,111	256,092	26%
104	Mass Transit	1,172,741	1,164,648	1%	178,982	63,942	180%
106	Mosquito Control	31	48	-35%	1,680	-	100%
108	Tourist Promotion	2,334,641	801,650	191%	996,623	553,009	80%
110	Grants Fund	699,473	107,841	549%	1,322,613	95,713	1282%
112	Disaster Recovery	4,588	22,927	-80%	-	-	n/a
114	Misdemeanor Probation	412,572	413,807	0%	275,956	307,399	-10%
115	Article V	290,918	287,905	1%	606,068	489,126	24%
116	Development Review Fees	31,769	46,757	-32%	28,723	23,555	22%
117	Perdido Key Beach Mouse	205	247	-17%	-	-	n/a
120	SHIP	29,717	778	3720%	58,393	-	100%
121	Law Enforcement Trust	937	752	25%	-	-	n/a
124	Affordable Housing Grant	4,656	3,369	38%	75,195	205	36580%
129	CDBG/HUD	551,568	507,693	9%	495,769	304,553	63%
130	Handicapped Parking	4,081	2,736	49%	1,579	1,401	13%
131	Family Mediation	184	234	-21%	1,931	778	148%
143	Fire Protection Fund	2,183,637	1,791,606	22%	1,480,204	1,570,922	-6%

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
For the fiscal year 2012
as of November 30, 2011
2 months or 16.67% of Fiscal Year

Fund #	Fund Name	Actual Revenue Oct - Nov Fiscal 2012	Actual Revenue Oct - Nov Fiscal 2011	Incr / -Dec from Fiscal 2011	Actual Expenditures Oct - Nov Fiscal 2012	Actual Expenditures Oct - Nov Fiscal 2011	Incr / -Dec from Fiscal 2011
145	E-911	1,517	(1,047)	245%	331,596	275,145	21%
146	HUD-CDBG Housing Rehab	129	81	59%	-	-	n/a
147	HUD-Home Fund	384,492	410,804	-6%	264,706	346,762	-24%
151	Community Redevelopment	301,231	321,373	-6%	109,461	154,019	-29%
152	Southwest Sector	3,369	4,468	-25%	22,286	-	n/a
167	Bob Sikes Toll	377,112	389,460	-3%	406,213	410,483	-1%
175	Transportation Trust	2,974,340	2,946,264	1%	3,396,008	2,656,863	28%
177	Streetlighting and Road MSBU	181,365	176,914	3%	74,375	87,501	-15%
181	Master Drainage	10,997	8,511	29%	42,572	98,964	-57%
203	Debt Service	1,283,683	1,299,432	-1%	168,111	94,808	77%
320	FTA Grants	472	532	-11%	-	-	n/a
333	New Road Construction	404	895	-55%	-	19,843	n/a
351	LOST II	20	8,934	-100%	(35,884)	1,551,041	-102%
352	LOST III	2,563,489	2,622,640	-2%	4,495,350	2,112,495	113%
401	Solid Waste	1,692,949	1,903,247	-11%	3,977,755	475,159	737%
406	Inspections	310,963	270,584	15%	380,275	334,527	14%
408	EMS	1,491,418	1,431,653	4%	2,121,943	1,385,533	53%
409	Civic Center	545,998	280,283	95%	1,948,006	-	100%
501	Internal Service Fund	4,550,380	4,366,117	4%	2,144,797	2,195,494	-2%
	TOTALS	\$ 43,825,768	\$ 40,316,725	9%	\$ 52,083,381	\$ 45,341,551	15%

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



■ Revenues
 ■ Expenditures