



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: November 15, 2011

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

RECOMMENDATION:

That the Board accepts, for filing with the Board's Minutes, Budget Comparison Reports for one (1) month, or 8.67%, of Fiscal Year 2012 as follows:

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

PLS/nac

Budget to Actual Summary Report
For the fiscal year 2012
as of October 31, 2011
1 months or 8.67% 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	\$ 1,339,561	1%	\$ 11,537,984	7%	(\$10,198,423)
101 Esc. County Restricted	293,382	21,080	16,128	330,590	15,273	5%	4,536	1%	10,737
102 Economic Development	2,765,000	131,438	0	2,896,438	2,851	n/a	33,333	1%	(30,482)
103 Code Enforcement	2,188,239	0	0	2,188,239	3,194	0%	113,797	5%	(110,603)
104 Mass Transit	9,030,374	0	0	9,030,374	1,065,492	12%	86,952	1%	978,540
106 Mosquito Control	18,396	0	0	18,396	16	0%	572	3%	(556)
108 Tourist Promotion	5,758,178	2,597,408	25,000	8,380,586	1,924,824	23%	420,156	5%	1,504,668
110 Grants Fund	8,728,639	2,115,213	5,221,734	16,065,586	747	0%	272,599	2%	(271,852)
112 Disaster Recovery	0	0	0	0	542	n/a	0	n/a	542
114 Misdemeanor Probation	2,330,518	0	0	2,330,518	207,753	9%	90,656	4%	117,097
115 Article V	3,322,595	89,951	0	3,412,546	2,959	0%	56,169	2%	(53,210)
116 Development Review Fees	255,250	0	0	255,250	14,411	6%	8,452	3%	5,959
117 Perdido Key Beach Mouse	0	0	0	0	92	n/a	0	n/a	92
120 SHIP	160,000	0	476,864	636,864	267	0%	16,926	3%	(16,659)
121 Law Enforcement Trust	0	0	0	0	415	n/a	0	n/a	415
124 Affordable Housing Grant	1,732,212	857,931	1,618,208	4,208,351	2,583	0%	65	0%	2,518
129 CDBG/HUD	5,580,335	577,605	190,466	6,348,406	190,881	3%	112,176	2%	78,705
130 Handicapped Parking	19,000	0	0	19,000	137	1%	250	1%	(113)
131 Family Mediation	100,000	0	0	100,000	83	0%	881	1%	(798)
143 Fire Protection Fund	11,186,061	0	0	11,186,061	205,878	2%	645,625	6%	(439,747)
145 E-911	1,448,750	17,500	241,004	1,707,254	270	0%	10,429	1%	(10,159)
146 HUD-CDBG Housing Rehab	50,000	0	0	50,000	64	0%	0	0%	64
147 HUD-Home Fund	4,416,006	10,000	46,660	4,472,666	173,792	4%	148,354	3%	25,438
151 Community Redevelopment	1,767,073	296,449	100,000	2,163,522	3,377	0%	44,816	2%	(41,439)
152 Southwest Sector	0	3,336,781	0	3,336,781	1,525	0%	0	0%	1,525
167 Bob Sikes Toll	2,707,500	0	0	2,707,500	189,987	7%	200,084	7%	(10,097)
175 Transportation Trust	19,870,212	909,488	193,496	20,973,196	16,323	0%	1,041,167	5%	(1,024,844)
177 StreetLighting and Road MSBU	748,553	0	0	748,553	491	0%	29,974	4%	(29,483)

Budget to Actual Summary Report
For the fiscal year 2012
as of October 31, 2011
1 months or 8.67% 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	
181 Master Drainage	58,829	117,852	209,302	385,983	5,933	2%	815	0%	5,118
203 Debt Service	9,961,141	0	0	9,961,141	725,514	7%	47,092	0%	678,422
320 FTA Grants	0	0	2,878,562	2,878,562	212	0%	0	0%	212
333 New Road Construction	0	0	244,549	244,549	181	0%	0	0%	181
350 LOST I	0	0	0	0	0	n/a	0	n/a	0
351 LOST II	0	4,765,306	11,026,748	15,792,054	20	0%	(23,535)	0%	23,555
352 LOST III	34,420,900	18,288,019	32,632,519	85,341,438	50,441	0%	(187,790)	0%	238,231
401 Solid Waste	19,342,566	0	7,719,608	27,062,174	837,399	3%	412,667	2%	424,732
406 Inspections	2,639,118	0	0	2,639,118	158,153	6%	128,715	5%	29,438
408 EMS	13,719,127	0	0	13,719,127	245,227	2%	510,254	4%	(265,027)
409 Civic Center	6,934,743	0	0	6,934,743	134,177	2%	203,248	3%	(69,071)
501 Internal Service Fund	26,131,936	0	0	26,131,936	1,219,471	5%	1,473,179	6%	(253,708)
TOTALS	\$ 371,349,965	\$ 34,862,042	\$ 64,326,429	\$ 470,538,436	\$ 8,740,516	2%	\$ 17,440,598	4%	

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 October 31, 2011
1 months or 8.67% of Fiscal Year

Fund #	Fund Name	Actual Revenue Oct - Sept Fiscal 2012	Actual Revenue Oct - Sept Fiscal 2011	Incr / -Dec from Fiscal 2011	Actual Expenditures Oct - Sept Fiscal 2012	Actual Expenditures Oct - Sept Fiscal 2011	Incr / -Dec from Fiscal 2011
001	General Fund	\$ 1,339,561	\$ 1,886,676	-29%	\$ 11,537,984	\$ 13,413,938	-14%
101	Esc. County Restricted	15,273	14,048	9%	4,536	4,566	-1%
102	Economic Development	2,851	102,765	-97%	33,333	285	11596%
103	Code Enforcement	3,194	235,674	-99%	113,797	98,076	16%
104	Mass Transit	1,065,492	1,046,684	2%	86,952	-	100%
106	Mosquito Control	16	25	-36%	572	-	100%
108	Tourist Promotion	1,924,824	431,001	347%	420,156	208,737	101%
110	Grants Fund	747	1,466	-49%	272,599	10,840	2415%
112	Disaster Recovery	542	4,820	-89%	-	-	n/a
114	Misdemeanor Probation	207,753	189,728	10%	90,656	95,738	-5%
115	Article V	2,959	91,387	-97%	56,169	275,730	-80%
116	Development Review Fees	14,411	18,874	-24%	8,452	9,289	-9%
117	Perdido Key Beach Mouse	92	113	-19%	-	-	n/a
120	SHIP	267	407	-34%	16,926	-	100%
121	Law Enforcement Trust	415	345	20%	-	140	-100%
124	Affordable Housing Grant	2,583	1,538	68%	65	-	100%
129	CDBG/HUD	190,881	181,573	5%	112,176	50,165	124%
130	Handicapped Parking	137	182	-25%	250	250	0%
131	Family Mediation	83	107	-22%	881	80	1001%
143	Fire Protection Fund	205,878	209,951	-2%	645,625	663,810	-3%

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
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Fund #	Fund Name	Actual Revenue Oct - Sept Fiscal 2012	Actual Revenue Oct - Sept Fiscal 2011	Incr / -Dec from Fiscal 2011	Actual Expenditures Oct - Sept Fiscal 2012	Actual Expenditures Oct - Sept Fiscal 2011	Incr / -Dec from Fiscal 2011
145	E-911	270	926	-71%	10,429	164,745	-94%
146	HUD-CDBG Housing Rehab	64	40	60%	-	-	n/a
147	HUD-Home Fund	173,792	129,133	35%	148,354	97,768	52%
151	Community Redevelopment	3,377	315,109	-99%	44,816	35,903	25%
152	Southwest Sector	1,525	2,051	-26%	-	-	n/a
167	Bob Sikes Toll	189,987	200,258	-5%	200,084	201,061	0%
175	Transportation Trust	16,323	1,823,538	-99%	1,041,167	932,182	12%
177	Streetlighting and Road MSBU	491	399	23%	29,974	30,486	-2%
181	Master Drainage	5,933	4,418	34%	815	782	4%
203	Debt Service	725,514	648,889	12%	47,092	-	100%
320	FTA Grants	212	233	-9%	-	-	n/a
333	New Road Construction	181	418	-57%	-	-	n/a
350	LOST I	-	-	n/a	-	-	n/a
351	LOST II	20	4,398	-100%	(23,535)	-	n/a
352	LOST III	50,441	51,883	-3%	(187,790)	45,639	-511%
401	Solid Waste	837,399	914,055	-8%	412,667	222,974	85%
406	Inspections	158,153	155,737	2%	128,715	144,232	-11%
408	EMS	245,227	374,225	-34%	510,254	552,156	-8%
409	Civic Center	134,177	140,105	-4%	203,248	-	100%
501	Internal Service Fund	1,219,471	1,115,619	9%	1,473,179	1,620,625	-9%

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year
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Fund # Fund Name	Actual Revenue Oct - Sept Fiscal 2012	Actual Revenue Oct - Sept Fiscal 2011	Incr / -Dec from Fiscal 2011	Actual Expenditures Oct - Sept Fiscal 2012	Actual Expenditures Oct - Sept Fiscal 2011	Incr / -Dec from Fiscal 2011
TOTALS	\$ 8,740,516	\$ 10,298,798	-15%	\$ 17,440,598	\$ 18,880,197	-8%