



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 11, 2011

SUBJECT: Budget Comparison Reports for fiscal year 2011

RECOMMENDATION:

That the Board accepts, for filing with the Board's Minutes, Budget Comparison Reports for the first quarter of Fiscal Year 2010-2011 as follows:

1. Summarized, by fund, Budget to Actual Comparison as of December 31, 2010.
2. Actual Revenue and Expenditure Comparison to the prior fiscal year as of December 31, 2010.

PLS/nac

Budget to Actual Summary Report

For the fiscal year 2011

as of December 31, 2010

3 months or 25% 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 and Budget Amendments	Amended Budget	2011 Actual Revenue	Percent Realized	2011 Actual Expenditures		Percent Realized
001 General Fund	174,228,334	1,782,006	176,010,340	68,106,075	39%	43,051,267	24%	25,054,808
101 Esc. County Restricted	269,109	47,000	316,109	81,190	26%	71,167	23%	10,023
102 Economic Development	2,594,460	741,917	3,336,377	308,018	n/a	180,225	5%	127,793
103 Code Enforcement	2,227,264	0	2,227,264	496,640	22%	406,331	18%	90,309
104 Mass Transit	9,079,695	0	9,079,695	1,246,169	14%	1,475,293	16%	(229,124)
106 Mosquito Control	35,000	0	35,000	9,290	27%	4,371	12%	4,919
108 Tourist Promotion	5,316,250	371,664	5,687,914	1,105,162	19%	1,168,182	21%	(63,020)
110 Grants Fund	8,551,476	10,375,070	18,926,546	362,947	2%	621,391	3%	(258,444)
112 Disaster Recovery	0	5,161,081	5,161,081	635,135	12%	39,744	1%	595,391
114 Misdemeanor Probation	2,357,564	0	2,357,564	607,444	26%	492,445	21%	114,999
115 Article V	3,028,327	35,304	3,063,631	545,835	18%	596,399	19%	(50,564)
116 Development Review Fees	250,647	0	250,647	61,805	25%	43,915	18%	17,890
117 Perdido Key Beach Mouse	0	0	0	320	n/a	0	n/a	320
120 SHIP	4,197,855	3,200	4,201,055	16,130	0%	209,827	5%	(193,697)
121 Law Enforcement Trust	0	0	0	974	n/a	0	n/a	974
124 Affordable Housing Grant	1,731,341	0	1,731,341	13,635	1%	1,196	0%	12,439
129 CDBG/HUD	7,859,974	643,578	8,503,552	992,594	12%	871,648	10%	120,946
130 Handicapped Parking	19,000	45,000	64,000	4,789	7%	6,373	10%	(1,584)
131 Family Mediation	108,000	0	108,000	302	0%	1,258	1%	(956)
143 Fire Protection Fund	11,599,582	0	11,599,582	5,812,382	50%	2,490,621	21%	3,321,761
145 E-911	1,282,500	262,000	1,544,500	(902)	0%	310,653	20%	(311,555)
146 HUD-CDBG Housing Rehab	50,000	0	50,000	97	0%	0	0%	97
147 HUD-Home Fund	4,751,513	405,465	5,156,978	511,381	10%	418,193	8%	93,188
151 Community Redevelopment	3,036,775	829,105	3,865,880	325,710	8%	286,480	7%	39,230
152 Southwest Sector	0	3,730,030	3,730,030	5,792	0%	38,166	1%	(32,374)

Budget to Actual Summary Report
For the fiscal year 2011
as of December 31, 2010
3 months or 25% 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 and Budget Amendments	Amended Budget	2011 Actual Revenue	Percent Realized	2011 Actual Expenditures	Percent Realized	
167 Bob Sikes Toll	2,707,500	0	2,707,500	655,294	24%	666,231	25%	(10,937)
175 Transportation Trust	19,932,650	822,839	20,755,489	4,108,001	20%	4,460,873	21%	(352,872)
177 StreetLighting and Road MSBU	718,641	63,805	782,446	570,937	73%	101,470	13%	469,467
181 Master Drainage	59,422	569,324	628,746	10,661	2%	129,515	21%	(118,854)
203 Debt Service	10,360,809	0	10,360,809	2,003,071	19%	392,327	4%	1,610,744
320 FTA Grants	0	2,616,456	2,616,456	693	0%	3,800	0%	(3,107)
333 New Road Construction	0	215,544	215,544	1,113	1%	106,732	50%	(105,619)
350 LOST I	0	0	0	153	n/a	0	n/a	153
351 LOST II	0	18,887,140	18,887,140	1,421,988	8%	2,447,039	13%	(1,025,051)
352 LOST III	31,430,568	46,137,732	77,568,300	5,181,071	7%	5,711,772	7%	(530,701)
401 Solid Waste	19,941,580	1,870,267	21,811,847	1,982,950	9%	3,324,169	15%	(1,341,219)
406 Inspections	2,912,434	0	2,912,434	377,385	13%	515,031	18%	(137,646)
408 EMS	13,561,934	0	13,561,934	1,683,116	12%	2,071,424	15%	(388,308)
409 Civic Center	6,602,079	300,000	6,902,079	1,114,105	16%	809,550	12%	304,555
501 Internal Service Fund	26,514,915	5,219,197	31,734,112	4,778,007	15%	2,846,279	9%	1,931,728
TOTALS	\$ 377,317,198	\$ 101,134,724	\$ 478,451,922	\$ 105,137,459	22%	\$ 76,371,357	16%	

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 December 31, 2010

3 months or 25% of Fiscal Year

Fund #	Fund Name	Actual Revenue Oct - Dec Fiscal 2011	Actual Revenue Oct - Dec Fiscal 2010	Percent comparison to FY 2010	Actual Expenditure Oct - Dec Fiscal 2011	Actual Expenditure Oct - Dec Fiscal 2010	Percent comparison to FY 2010
001	General Fund	\$ 68,106,075	\$ 66,397,951	3%	\$ 43,051,267	\$ 40,506,546	6%
101	Esc. County Restricted	81,190	44,097	84%	71,167	52,423	36%
102	Economic Development	308,018	4,347	6986%	180,225	612,817	-71%
103	Code Enforcement	496,640	556,922	-11%	406,331	458,776	-11%
104	Mass Transit	1,246,169	3,392,563	-63%	1,475,293	1,310,315	13%
106	Mosquito Control	9,290	60	15383%	4,371	5,115	-15%
108	Tourist Promotion	1,105,162	973,990	13%	1,168,182	805,167	45%
110	Grants Fund	362,947	336,362	8%	621,391	405,684	53%
112	Disaster Recovery	635,135	125,499	406%	39,744	14,558	173%
114	Misdemeanor Probation	607,444	560,896	8%	492,445	551,881	-11%
115	Article V	545,835	411,301	33%	596,399	589,208	1%
116	Development Review Fees	61,805	57,869	7%	43,915	58,314	-25%
117	Perdido Key Beach Mouse	320	123	160%	0	0	0%
120	SHIP	16,130	208,681	-92%	209,827	1,015,551	-79%
121	Law Enforcement Trust	974	1,240	-21%	0	0	n/a
124	Affordable Housing Grant	13,635	2,641	416%	1,196	59,662	-98%
129	CDBG/HUD	992,594	369,478	169%	871,648	294,952	196%
130	Handicapped Parking	4,789	2,794	71%	6,373	2,564	149%
131	Family Mediation	302	204	48%	1,258	32	3831%
143	Fire Protection Fund	5,812,382	5,566,482	4%	2,490,621	2,129,216	17%
145	E-911	(902)	4,846	-119%	310,653	265,082	17%
146	HUD-CDBG Housing Rehab	97	153	-37%	0	0	0%
147	HUD-Home Fund	511,381	271,293	88%	418,193	278,809	50%

Comparison of Actual Revenues & Expenditures to Prior Fiscal Year

For the fiscal year 2011
as of December 31, 2010
3 months or 25% of Fiscal Year

Fund # Fund Name	Actual Revenue Oct - Dec Fiscal 2011	Actual Revenue Oct - Dec Fiscal 2010	Percent comparison to FY 2010	Actual Expenditure Oct - Dec Fiscal 2011	Actual Expenditure Oct - Dec Fiscal 2010	Percent comparison to FY 2010
151 Community Redevelopment	325,710	334,618	-3%	286,480	413,621	-31%
152 Southwest Sector	5,792	4,471	30%	38,166	80,571	-53%
167 Bob Sikes Toll	655,294	580,540	13%	666,231	666,671	0%
175 Transportation Trust	4,108,001	4,044,379	2%	4,460,873	4,525,832	-1%
177 StreetLighting and Road MSBU	570,937	426,320	34%	101,470	107,360	-5%
181 Master Drainage	10,661	13,793	-23%	129,515	31,870	306%
203 Debt Service	2,003,071	2,048,188	-2%	392,327	1,010,820	-61%
320 FTA Grants	693	533	30%	3,800	0	n/a
333 New Road Construction	1,113	840	33%	106,732	0	n/a
350 LOST I	153	1,007	-85%	0	0	0%
351 LOST II	1,421,988	689,367	106%	2,447,039	1,839,836	33%
352 LOST III	5,181,071	4,929,965	5%	5,711,772	5,120,835	12%
401 Solid Waste	1,982,950	2,103,183	-6%	3,324,169	4,170,034	-20%
406 Inspections	377,385	382,090	-1%	515,031	650,813	-21%
408 EMS	1,683,116	3,393,499	-50%	2,071,424	2,629,133	-21%
409 Civic Center	1,114,105	1,146,704	-3%	809,550	2,655,128	-70%
501 Internal Service Fund	4,778,007	3,229,280	48%	2,846,279	3,503,522	-19%
TOTALS	\$ 105,137,459	\$ 102,618,569	2%	\$ 76,371,357	\$ 76,822,718	-1%