

WHITE COUNTY BOARD OF **COMMISSIONERS**

December 2011
Financial Status Report
February 6, 2012

General Fund Revenues

- 2012 Budgeted Revenues \$13,064,060
- Current YTD (Jul11-Dec11) \$ 9,803,947
- Last Year (Dec10) \$ 10,031,097

Compared to December 31th 2010, revenues are down \$227,150.

Current YTD collections are 75.04% of revenues budgeted.

FY2012 Revenues Budget to Actual

DEPARTMENT	BUDGET	ACTUAL (as of Dec2011)
110 County Wide	\$0	\$933
125 Board of Comm.	2,241,731	1,018,586
210 Animal Control	31,580	3,669
290 Sheriff Office	161,747	64,886
310 Tax Commission	9,807,102	8,327,812
320 Assessors Office	2,000	1,873
410 Public Works	45,300	89,348
610 Bldg Insp.	101,100	59,961
620 Planning	2,500	1,000
710-725 Clerk of Courts	182,000	67,296
750 Juvenile Court	12,000	5,762
760 Magistrate Court	28,000	10,435
770 Probate Court	230,000	86,661
780 Superior Court	204,000	64,879

DECEMBER 2011
ALCOHOL RELATED TAXES & FEES
(59.7% of alcohol budget)

Taxes & Fees	FY2012 Budget	Revenues Collected YTD
Wine Tax	\$3,000	\$14,840
Beer Tax	\$135,000	\$58,551
Background Checks	\$50	850
Farm Winery Fees	\$1,500	0
Retail Package Fees	\$800	\$800
Retail Cons. Fees	\$1,200	\$1,200
License Appl. Fees	\$750	\$3,460
License Appl. Renewals	\$20,000	17,304
Special Events Fees	\$300	\$100
Variance Review Fees	0	0
Totals (39.5% rec'd)	\$162,600	\$97,105

FY2012 Alcohol Tax and Fee Breakdown

\$162,600 Budget (69.7% received to date)

	Wine	Beer	Backgr Check	Farm Winery	Retail Pkg	Retail Cons	Lic App Fee	Lic App Renew	Spec Events	Var Review	Total
Jul	\$2,884	\$13,282			\$800		\$150				\$17,116
Aug	2,281	12,271							50		14,602
Sep	2,702	14,311									17,013
Oct	3,504	12,111									15,615
Nov	4,116	9,736	600				2,410	12,804			29,666
Dec	2,236	10,123	250			1,200	900	4,500	50		19,259
Jan											
Feb											
Mar											
Apr											
May											
June											
Total	\$17,723	\$71,834	\$850		\$800	\$1,200	\$3,460	\$17,304	\$100		\$113,271
Budget	<u>\$3,000</u>	<u>\$135,000</u>	<u>\$50</u>	<u>\$1,500</u>	<u>\$800</u>	<u>\$1,200</u>	<u>\$750</u>	<u>\$20,000</u>	<u>\$300</u>	<u>0</u>	<u>\$162,600</u>

FY2008 - FY2012

Alcohol Related Taxes & Fees Collected

Taxes & Fees	FY2008 June	FY2009 June	FY2010 June	FY2011 (June)	FY2012 (6mos)
Wine Tax	\$17,126	\$8,203	\$1,938	\$3,315	\$17,723
Beer Tax	669	39,756	153,104	170,981	71,834
Background Checks		1,240	50	300	850
Farm Winery Fees		3,750	7,912	2,250	0
Retail Package Fees		4,800	4,800	800	800
Retail Cons. Fees		7,200	3,600	1,200	1,200
License Appl. Fees		1,950	3,150	1,100	3,460
License Appl. Renew				17,012	17,304
Special Events Fees			200	250	100
Variance Review Fees				100	0
Totals	\$17,795	\$66,899	\$174,754	\$197,308	\$113,271

General Fund Expenditures

- Budgeted Expenditures \$13,064,060
- Current YTD Expenditures \$ 5,981,472
- Last Year(Dec10) \$ 6,453,931

- Down \$351,601 from Dec.2010
- Have reach 45.79% of the budgeted amount
- Represent 50% of the FY2012 year

FY2012 General Fund
Expenditures by Function
December 2011

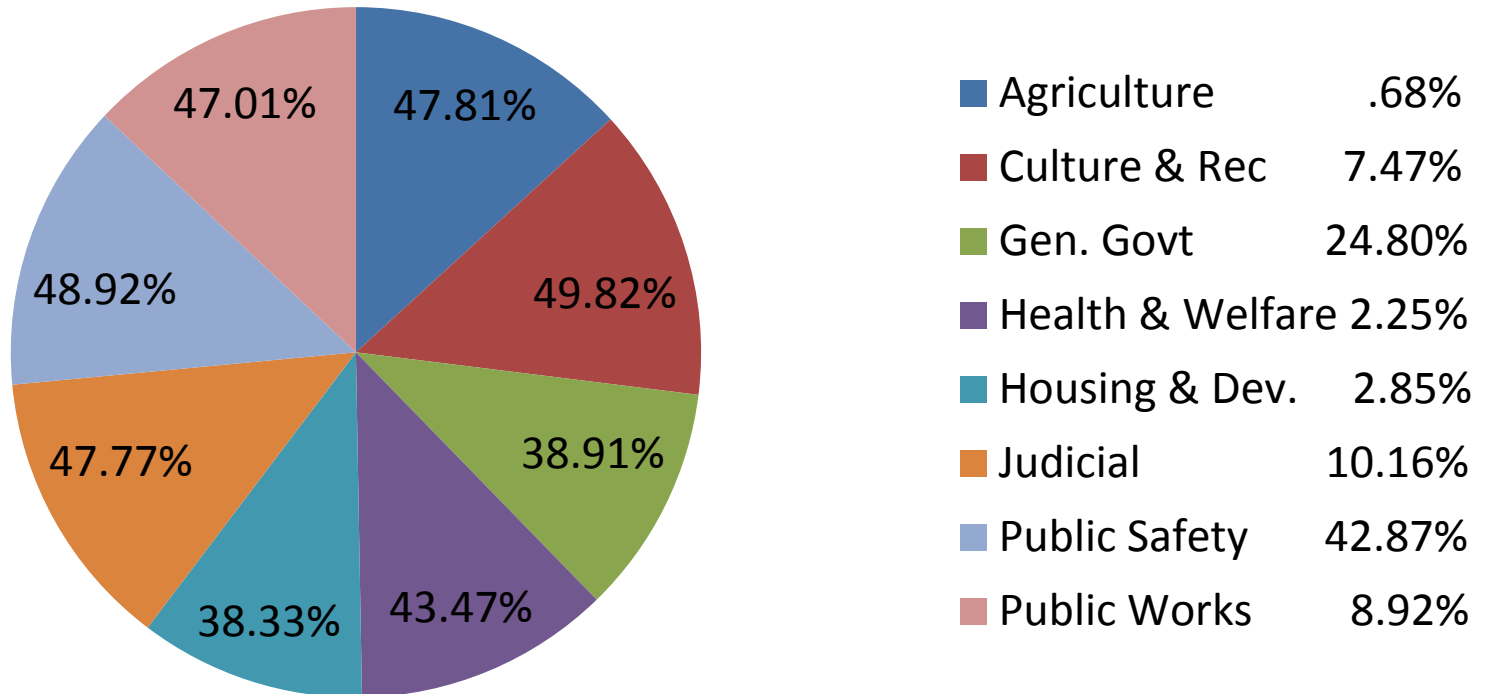
FUNCTION	BUDGET	ACTUAL	% EXPENDED
Gen. Govt.	\$3,239,340	\$1,260,558	38.91
Judicial	1,327,485	634,086	47.77
Public Safety	5,600,389	2,739,719	48.92
Public Works	1,165,448	547,822	47.01
Culture / Rec.	975,602	486,004	49.82
Housing / Dev.	372,138	142,641	38.33
Health / Welfare	294,751	128,134	43.47
Agriculture	88,907	42,508	47.81
Totals	\$13,064,060	\$5,981,472	45.79%

DECEMBER 2011

GENERAL FUND BUDGET = \$13,064,060

FY2012 YTD EXPENDED = \$ 5,981,472 (% inside pie is of allocated budget)

FUNDS EXPENDED BY FUNCTION



Hotel / Motel Tax

(FY2012 - \$600,000 Budgeted)

(68.4 % of budget received)

Month	FY2008	FY2009	FY2010	FY2011	FY2012
July	\$45,554	\$55,896	\$42,575	\$63,690	\$63,003
August	\$55,596	\$49,531	\$82,970	\$96,496	\$88,114
September	\$48,433	\$38,564	\$64,060	\$57,944	\$45,090
October	\$35,366	\$55,938	\$53,942	\$67,571	\$60,855
November	\$50,330	\$55,564	\$92,338	\$92,867	\$91,933
December	\$34,630	\$42,706	\$61,723	\$62,755	\$61,380
January	\$30,420	\$28,222	\$45,314	\$51,550	
February	\$22,041	\$17,663	\$30,984	\$31,581	
March	\$24,432	\$44,769	\$45,333	\$36,177	
April	\$26,380	\$25,861	\$44,421	\$44,045	
May	\$29,504	\$28,545	\$50,674	\$47,197	
June	\$55,306	\$28,544	\$46,275	\$46,194	
Total	\$457,992	\$471,803	\$660,610	\$698,067	\$410,375

Local Option Sales Tax

FY2012 - \$1,900,000 Budgeted
(58.44% of budget received)

Month	FY2008	FY2009	FY2010	FY2011	FY2012
July	\$186,719	\$170,058	\$128,403	\$159,684	\$188,240
August	\$166,711	\$146,485	\$180,651	\$196,587	\$209,510
September	\$208,826	\$223,496	\$247,184	\$181,631	\$185,831
October	\$216,375	\$159,769	\$175,898	\$176,578	\$176,305
November	\$188,951	\$166,977	\$163,287	\$170,288	\$186,307
December	\$186,084	\$147,618	\$162,981	\$164,192	\$164,118
January	\$165,072	\$121,121	\$161,559	\$170,968	
February	\$140,087	\$161,559	\$140,909	\$141,718	
March	\$127,476	\$137,498	\$151,299	\$147,707	
April	\$149,642	\$119,733	\$151,406	\$150,506	
May	\$140,748	\$173,771	\$153,278	\$156,291	
June	\$138,339	\$115,555	\$158,215	\$168,759	
Total	\$2,015,030	\$1,843,640	\$1,974,710	\$1,984,909	\$1,110,311

S.P.L.O.S.T. 2008 Update

- **SPLOST 2008 receipts started December 2009 (for 60 months)**
- **December 2011 is the 25th month of the 60 months.**

SPLOST 2008 YTD Receipts = \$6,957,364

Distributed to Cities = \$1,808,914 (\$904,457 ea.)

County's Portion = \$5,148,450

S.P.L.O.S.T. 2008 \$\$\$

Received To Date

	2009	2010	2011	2012	2013	2014	2015
Jul			266,140	313,733			
Aug			327,646	349,183			
Sep			302,718	309,719			
Oct			294,296	293,877			
Nov			283,813	310,510			
Dec	271,670		273,426	273,531			
Jan		269,265	284,946				
Feb		234,849	236,197				
Mar		252,168	246,179				
Apr		251,743	250,844				
May		255,463	260,486				
Jun		263,691	281,271				
Totals	271,670	1,527,179	3,307,962	1,850,553			\$6,957,364

Other Separate Funds Budget to Actual

Fund	Total Budget	Cost to Gen Fund	Revenues YTD	Rev. Rec'd %	Expenditures YTD	% Budget / Actual Expended
Solid Waste	\$192,493		\$9,874	5.13 94.87R	\$175,353	91.10E 8.90R
E-911	686,110	211,810	\$233,696	34.06 65.94R	\$329,332	48.00E 52.00R
DTF	553,090	32,491	\$333,727	60.34 39.66R	\$196,071	35.55E 64.55R
Fire Fund	829,100		\$1,028,188	119.66	\$486,628	56.63E 43.37R
Senior Center	323,187	111,191	\$55,595	36.89 63.11R	\$142,746	44.17E 55.83R
Enotah Judicial	647,410	144,444	\$286,032	44.18 55.82R	\$264,195	40.81E 59.19R
			DEC	2011		

Questions & Comments