

# **WHITE COUNTY BOARD OF COMMISSIONERS**

October 2011  
Financial Status Report  
December 5, 2011

# General Fund Revenues

- 2012 Budgeted Revenues \$13,064,060
- Current YTD (Jul11–Oct11) \$ 2,399,500
- Last Year (10/31/10) \$ 2,719,006

Compared to this time last year, revenues are down \$319,506.

YTD collections represent 18.37% of budgeted revenues.

# FY2012 Revenues Budget to Actual

DEPARTMENT	BUDGET	ACTUAL
110 County Wide	\$0	\$933
125 Board of Comm.	2,241,731	631,440
210 Animal Control	31,580	2,839
290 Sheriff Office	161,747	33,775
310 Tax Commission	9,807,102	1,544,297
320 Assessors Office	2,000	806
410 Public Works	45,300	89,707
610 Bldg Insp.	101,100	27,215
620 Planning	2,500	450
710-725 Clerk of Courts	182,000	4,278
750 Juvenile Court	12,000	400
760 Magistrate Court	28,000	8,084
770 Probate Court	230,000	54,985
780 Superior Court	204,000	743

## ALCOHOL RELATED TAXES & FEES

Taxes & Fees	FY2012 Budget	YTD Revenues
Wine Tax	\$3,000	\$11,371
Beer Tax	\$135,000	\$51,975
Background Checks	\$50	
Farm Winery Fees	\$1,500	
Retail Package Fees	\$800	\$800
Retail Cons. Fees	\$1,200	
License Appl. Fees	\$750	\$150
License Appl. Renewals	\$20,000	
Special Events Fees	\$300	\$50
Variance Review Fees	0	
<b>Totals (39.5% rec'd)</b>	<b>\$162,600</b>	<b>\$64,346</b>



# FY2008 - FY2012

## Alcohol Related Taxes & Fees

Taxes & Fees	FY2008 June	FY2009 June	FY2010 June	FY2011 (June)	FY2012 (4mos)
Wine Tax	\$17,126	\$8,203	\$1,938	\$3,315	\$11,371
Beer Tax	669	39,756	153,104	170,981	51,975
Background Checks		1,240	50	300	0
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	0
License Appl. Fees		1,950	3,150	1,100	150
License Appl. Renew				17,012	0
Special Events Fees			200	250	50
Variance Review Fees				100	0
<b>Totals</b>	<b>\$17,795</b>	<b>\$66,899</b>	<b>\$174,754</b>	<b>\$197,308</b>	<b>\$64,346</b>

# General Fund Expenditures

- Budgeted Expenditures \$13,064,060
- Current YTD Expenditures \$ 3,924,232
- Last Year (10/31/10) \$ 4,197,630
  
- Expenditures down from last year \$273,398.
- Expenditures are 30.04% of the budget amount.
- October represents 33% of the FY2012 year.

# FY2012 General Fund Expenditures by Function

<b>FUNCTION</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% EXPENDED</b>
Gen. Govt.	\$3,239,340	\$819,717	25.31
Judicial	1,327,485	458,245	34.52
Public Safety	5,600,389	1,792,030	32.00
Public Works	1,165,448	343,458	29.47
Culture / Rec.	975,602	323,789	33.19
Housing / Dev.	372,138	103,662	27.86
Health / Welfare	294,751	51,347	17.42
Agriculture	88,907	31,984	35.97
<b>Totals</b>	<b>\$13,064,060</b>	<b>\$3,924,232</b>	<b>30.04%</b>



# OCTOBER 2011

GENERAL FUND BUDGET = \$13,064,060

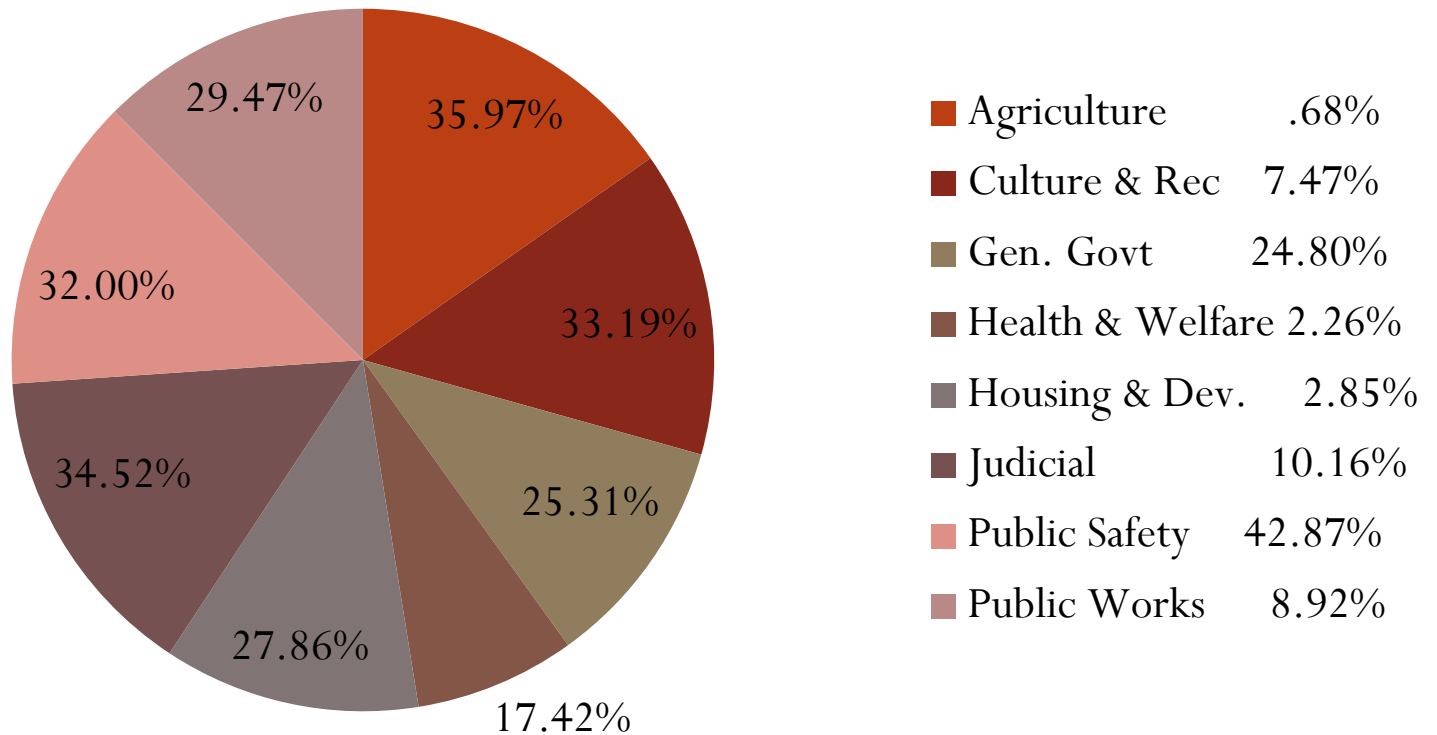
FY2012 YTD EXPENDED = \$ 3,924,232

(% OF GEN FUND)

(inside pie % is of each dept's allocated budget)

(BUDGET (below))

## FUNDS EXPENDED BY FUNCTION



# Hotel / Motel Tax

(FY2012 - \$600,000 Budgeted)

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	
December	\$34,630	\$42,706	\$61,723	\$62,755	
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	
<b>Total</b>	<b>\$457,992</b>	<b>\$471,803</b>	<b>\$660,610</b>	<b>\$698,067</b>	<b>\$257,062</b>

# Local Option Sales Tax

## FY2012 - \$1,900,000 Budgeted

<b>Month</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>
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	
December	\$186,084	\$147,618	\$162,981	\$164,192	
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	
<b>Total</b>	<b>\$2,015,030</b>	<b>\$1,843,640</b>	<b>\$1,974,710</b>	<b>\$1,984,909</b>	<b>\$759,886</b>

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

- **SPLOST 2008 receipts started December 2009 (for 60 months)**
- **October 2011 is the 22<sup>th</sup> month of the 60 months.**

**SPLOST 2008 YTD Receipts = \$6,373,322**

**Distributed to Cities = \$1,657,064 (\$828,532 ea.)**

**County's Portion = \$4,716,258**

# 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				
Dec	271,670		273,426				
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	1,266,512			\$6,373,323

# Other 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		\$5,917	3.07 96.93R	\$120,822	62.77E 37.23R
E-911	686,110	211,810	\$95,268	13.89 86.11R	\$217,374	31.68E 68.32R
DTF	553,090	32,491	\$103,726	18.75 81.25R	\$128,445	23.22E 76.78R
Fire Fund	829,100		\$1,028,133	119.65	\$305,995	35.61E 64.39R
Senior Center	323,187	111,191	\$45,273	14.01 85.99R	\$81,701	25.28E 74.72R
Enotah Judicial	647,410	144,444	\$285,999	44.17 55.83R	\$211,664	32.69E 67.31R
			OCT	2011		

# Questions & Comments