



# **WHITE COUNTY BOARD OF COMMISSIONERS**

**February 2011  
Financial Status report**

# General Fund Revenues

- 2011 Budgeted Revenues \$13,513,319
- Current YTD (Jul 10 – Feb 11) \$11,155,035
- Last Year (02/28/10) \$11,607,717

Compared to this time last year, revenues are down by \$452,682.

Current collections represent 82.55% received of budgeted revenues.

# FY2011 Alcohol Tax and Fee Breakdown

## \$149,950 Budgeted (89.97%)

	Wine	Beer	Backgr Check	Farm Winery	Retail Pkg	Retail Cons	Lic App Fee	Lic App Renew	Spec Events	Var Review	Total
Jul		14,778									14,778
Aug	503	16,113	100						100		16,817
Sep	2,252	13,184									15,436
Oct		14,680	50				150				14,880
Nov		14,171			800	1,200	300	17,012			33,483
Dec		12,307									12,307
Jan		13,739	100	1500			500		50	100	15,988
Feb		11,230									11,230
Mar											
Apr											
May											
June											
<b>Total</b>	<b><u>\$2,755</u></b>	<b><u>\$110,202</u></b>	<b><u>\$250</u></b>	<b><u>\$1500</u></b>	<b><u>\$800</u></b>	<b><u>\$1,200</u></b>	<b><u>\$950</u></b>	<b><u>\$17,012</u></b>	<b><u>\$150</u></b>	<b><u>\$100</u></b>	<b><u>\$134,919</u></b>

# ALCOHOL RELATED TAXES & FEES

## ( 1.21% of all revenues collected)

Taxes & Fees	FY2011 Budget	YTD Revenues
Wine Tax	\$2000	2,755
Beer Tax	\$125,000	110,202
Background Checks	\$50	250
Farm Winery Fees	\$8,000	1,500
Retail Package Fees	\$4,800	800
Retail Consumption Fees	\$7,200	1,200
License Application Fees	\$2,800	950
License Appl. Renewals		17,012
Special Events Fees	\$100	150
Variance Review Fees		100
<b>Totals (89.97%)</b>	<b>\$149,950</b>	<b>\$134,919</b>

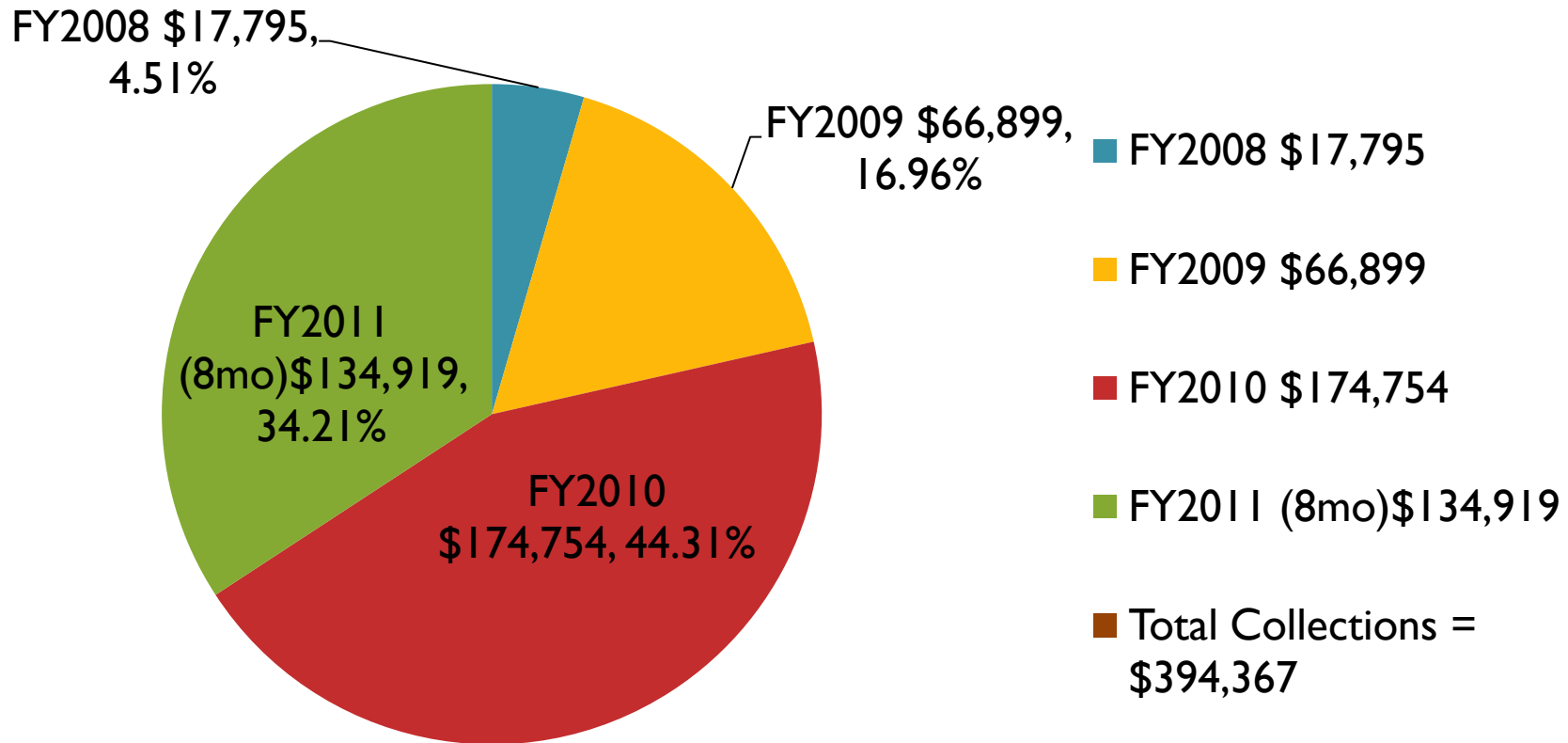
# FY2008 - FY2011

## Alcohol Related Taxes & Fees

Taxes & Fees	FY2008 June	FY2009 June	FY2010 June	FY2011 (8mos)
Wine Tax	\$17,126	\$8,203	\$1,938	\$2,755
Beer Tax	669	39,756	153,104	110,202
Background Checks		1,240	50	250
Farm Winery Fees		3,750	7,912	1,500
Retail Package Fees		4,800	4,800	800
Retail Consumption Fees		7,200	3,600	1,200
License Application Fees		1,950	3,150	950
License Application Renewal				17,012
Special Events Fees			200	150
Variance Review Fees				100
<b>Totals</b>	<b>\$17,795</b>	<b>\$66,899</b>	<b>\$174,754</b>	<b>\$134,919</b>

# FY2008 – FY2011 Recap

## ALCOHOL TAXES & FEES



# General Fund Expenditures

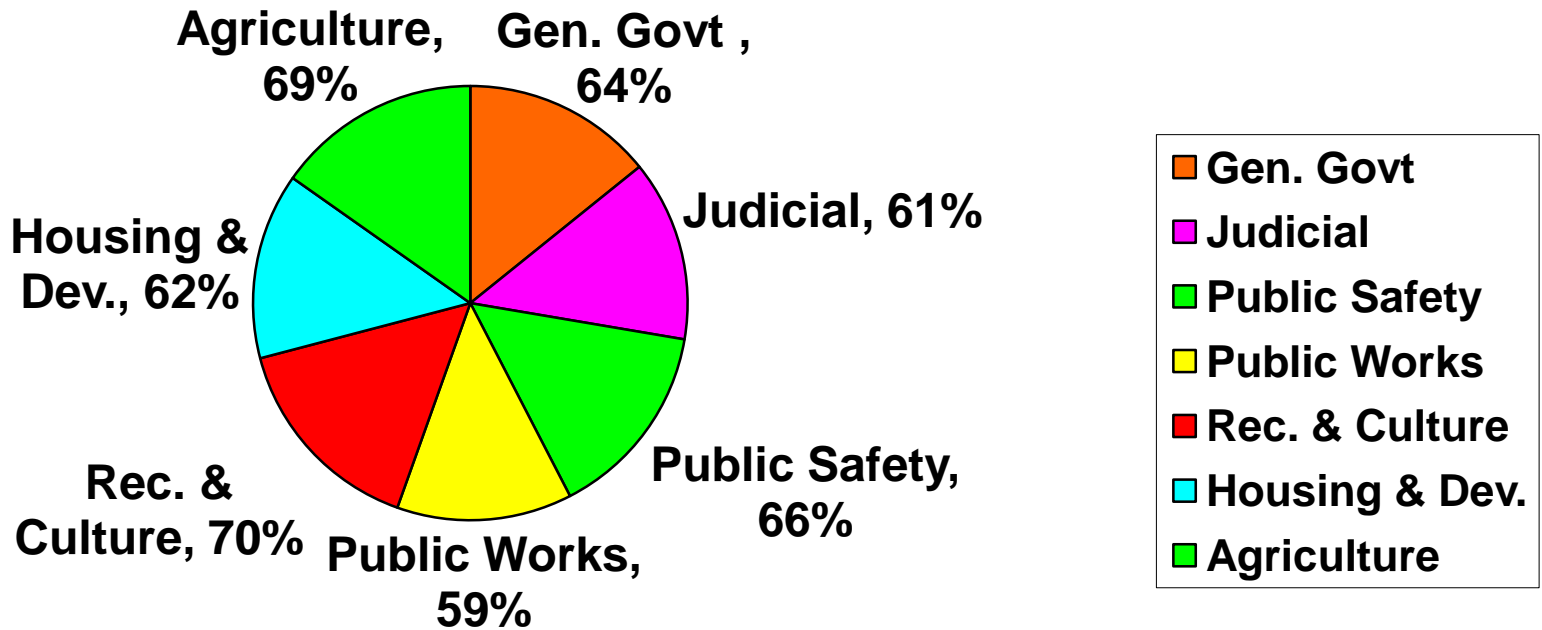
- Budgeted Expenditures \$ 13,513,319
- Current YTD Expenditures \$ 8,715,446
- Last Year (02/28/10) \$ 8,375,228
  
- February is the 8<sup>th</sup> month of FY2011 and represents 66.67% of the year behind us.
  
- As of February 28, 2011 expenditures are 64.50% of the budgeted amount for FY2011.

## General Fund Expenditure by Function February 2011

<b>Function</b>	<b>Budget</b>	<b>Actual</b>	<b>%Budget Expended</b>
Gen. Govt.	\$3,356,623	\$ 2,146,836	63.96%
Judicial	1,414,235	857,312	60.62%
Pub. Safety	5,724,014	3,797,520	66.34%
Pub. Works	1,414,572	831,075	58.75%
Culture/Rec	1,061,953	738,908	69.58%
Housing/Dev	449,411	280,358	62.38%
Agriculture	92,511	63,437	68.57%
<b>Total</b>	<b>\$13,513,319</b>	<b>\$ 8,715,446</b>	<b>64.50%</b>



# Funds Expended by Function



# Hotel/Motel Tax

2011 Budgeted Revenues - \$ 600,000

July10 collections	-	\$ 63,690
Aug10 collections	-	\$ 96,496
Sept10 collections	-	\$ 57,944
Oct10 collections	-	\$ 67,571
Nov10 collections	-	\$ 92,867
Dec10 collections	-	\$ 62,755
Jan11 collections	-	\$ 51,550
Feb11 collections	-	<u>\$ 31,581</u>

2011 YTD collections - \$ 524,454 (87.41% of projected revenue)

## Agency Contributions to Date:

Conv. & Visitors Bureau	-	\$ 185,150
Cleveland Better Home Town	-	\$ 5,000
Chamber of Commerce	-	\$ 123,434
Sautee Nacoochee Center	-	\$ 8,334
WC Historical Society	-	\$ 3,333
Dept. of Natural Resources	-	\$ 30,550

As of February 2010 last year's receipts were \$473,906. This February reflects a \$49,950 increase in H/M over last year.

# Local Option Sales Tax Collections

	FY2009-10	FY2010-11	FY2011 Projected Revenue = \$2,000,000
<b>JUL</b>	\$128,403	\$159,684	
<b>AUG</b>	180,651	196,587	
<b>SEP</b>	247,184	181,631	\$1,361,646 reflects 68.08% of projected revenues received.
<b>OCT</b>	175,898	176,578	
<b>NOV</b>	163,287	170,288	
<b>DEC</b>	162,981	164,192	*As of Feb2010, the ytd total was
<b>JAN</b>	161,559	170,968	\$1,360,872. Compared to current ytd
<b>FEB *</b>	140,909	141,718	total of \$1,361,646 = slightly higher
<b>MAR</b>	151,299		by \$774
<b>APR</b>	151,046		
<b>MAY</b>	153,278		
<b>JUN</b>	158,215		
<b><u>TOTALS</u></b>	<b><u>\$1,974,710</u></b>	<b><u>\$1,361,646</u></b>	<b><u>YTD Receipts</u></b>

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

Dec09 - June2010 receipts = \$1,798,849  
July 2010 = \$ 266,140  
Aug 2010 = \$ 327,646  
Sept 2010 = \$ 302,718  
Oct 2010 = \$ 294,296  
Nov 2010 = \$ 283,813  
Dec 2010 = \$ 273,426  
Jan 2011 = \$ 284,946  
Feb 2011 = \$ 236,197

**2008 SPLOST receipts = \$4,068,031 (February – 15<sup>th</sup> month of 60 )**

## Year- to- Date Distributions:

City of Cleveland - \$ 528,844  
City of Helen - \$ 528,844  
WC BOC - \$ 3,010,343

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

	2009	2010	2011	2012	2013	2014	2015
Jul			266,140				
Aug			327,646				
Sep			302,718				
Oct			294,296				
Nov			283,813				
Dec	271,670		273,426				
Jan		269,265	284,946				
Feb		234,849	236,197				
Mar		252,168					
Apr		251,743					
May		255,463					
Jun		263,691					
	<b>271,670</b>	<b>1,527,179</b>	<b>2,032,985</b>				<b>\$4,068,031</b>

# Other Funds - Budget to Actual

<b>FUND</b>	<b>Total Budget</b>	<b>Annual Cost to Gen Fund</b>	<b>Revenues received to date</b>	<b>Total Revenues % received to date</b>	<b>Total Expenses expended to date</b>	<b>Expense % expended to date</b>
<b>Solid Waste</b>	\$74,011		\$18,015	24.34%	\$28,143	37.02% 61.98%R
<b>E-911</b>	\$825,819	\$365,969	\$486,615	58.93%	\$543,648	65.83% 34.17%R
<b>DTF</b>	\$573,484	\$32,292	\$185,140	32.28%	\$220,801	38.60% 61.40%R
<b>Fire Fund</b>	\$900,197		\$843,001	93.65%	\$391,531	55.92% 44.08%R
<b>Sr. Ctr.</b>	\$338,651	\$135,784	\$170,521	50.35%	\$192,086	56.72% 43.28%R
<b>Enotah Judicial</b>	\$714,593	\$156,170	\$426,251	59.65%	\$309,688	43.34% 56.66%R
		<b>FEB</b>	<b>2011</b>			



# Questions & Comments