



# **WHITE COUNTY BOARD OF COMMISSIONERS**

**April 2011  
Financial Status report**

# General Fund Revenues

- 2011 Budgeted Revenues \$13,513,319
- Current YTD (Jul 10 – Apr 11) \$12,604,889
- Last Year (04/30/10) \$12,709,117

Compared to this time last year, revenues are down by \$104,228.

Current collections represent 93.28% of budgeted revenues.

# ALCOHOL RELATED TAXES & FEES

## ( 1.27% of all revenues collected)

Taxes & Fees	FY2011 Budget	YTD Revenues
Wine Tax	\$2000	4,768
Beer Tax	\$125,000	133,117
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	200
Variance Review Fees		100
<b>Totals (6.63% over)</b>	<b>\$149,950</b>	<b>\$159,897</b>



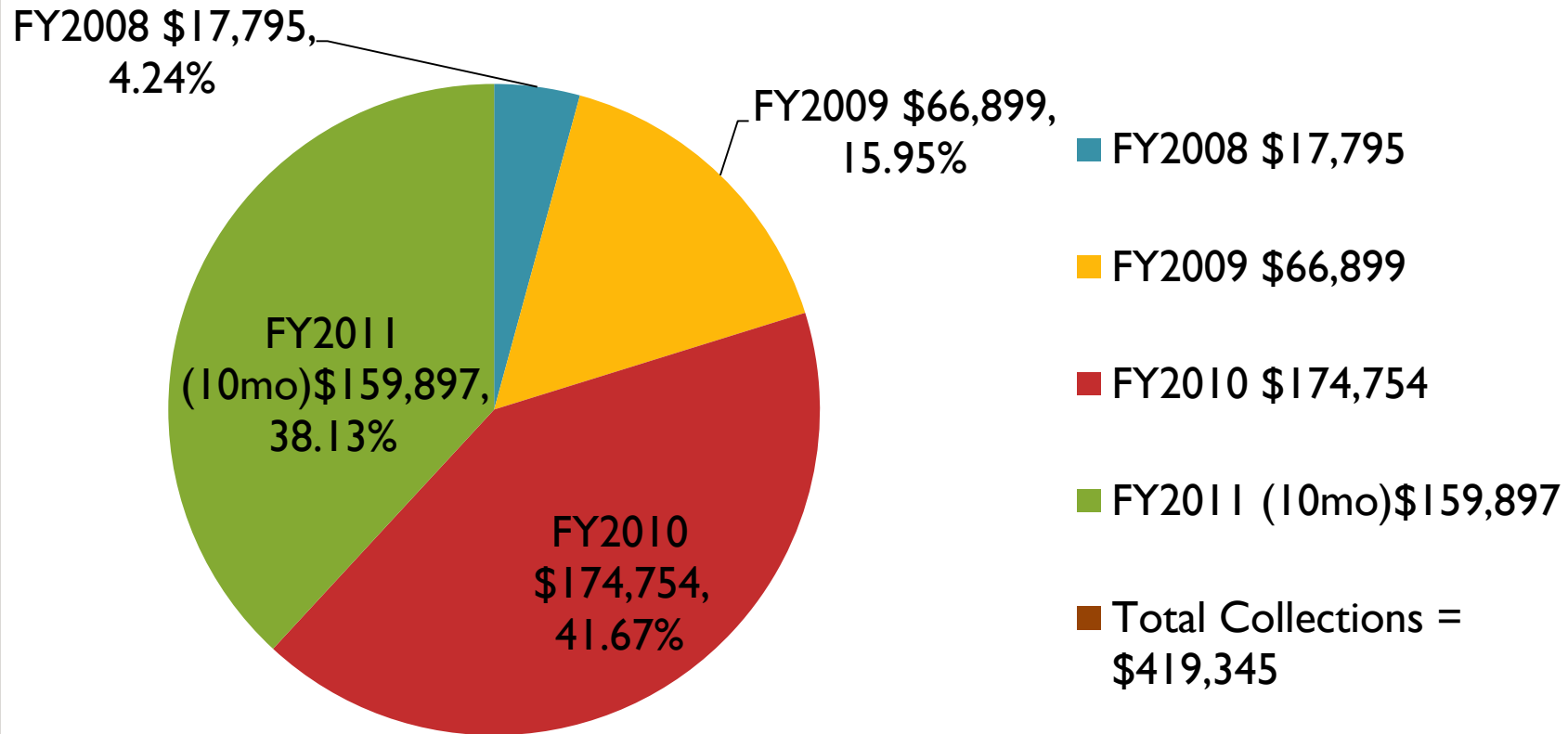
# FY2008 - FY2011

## Alcohol Related Taxes & Fees

Taxes & Fees	FY2008 June	FY2009 June	FY2010 June	FY2011 (10mos)
Wine Tax	\$17,126	\$8,203	\$1,938	\$4,768
Beer Tax	669	39,756	153,104	133,117
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	200
Variance Review Fees				100
<b>Totals</b>	<b>\$17,795</b>	<b>\$66,899</b>	<b>\$174,754</b>	<b>\$159,897</b>

# FY2008 – FY2011 Recap

## ALCOHOL TAXES & FEES



# General Fund Expenditures

- Budgeted Expenditures \$ 13,513,319
- Current YTD Expenditures \$ 11,060,053
- Last Year (04/30/10) \$ 10,817,603
  
- April is the 10<sup>th</sup> month of FY2011 and represents 83.33% of the year behind us.
  
- As of April 30, 2011 expenditures are 81.85% of the budgeted amount for FY2011.

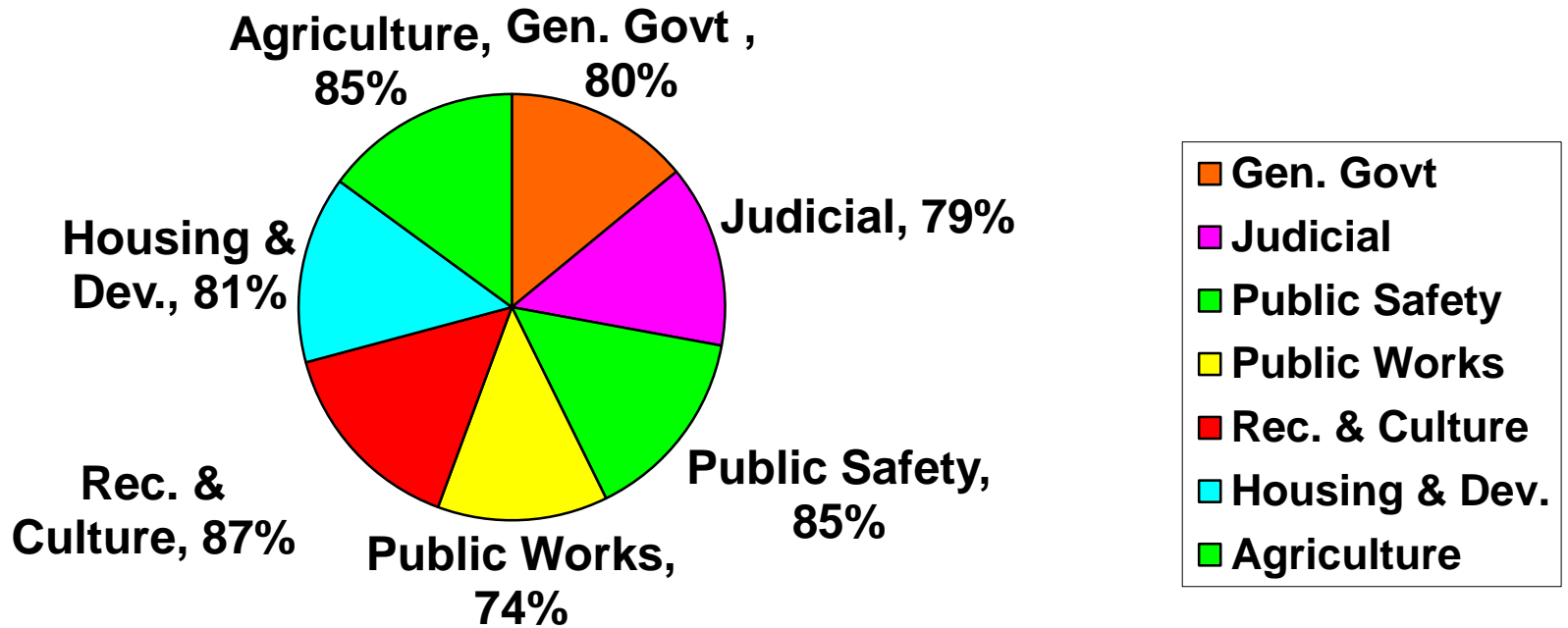
# General Fund Expenditure by Function

## April 2011

<b>Function</b>	<b>Budget</b>	<b>Actual</b>	<b>%Budget Expended</b>
Gen. Govt.	\$3,356,623	\$ 2,689,026	81.11%
Judicial	1,414,235	1,118,549	79.09%
Pub. Safety	5,724,014	4,844,155	84.63%
Pub. Works	1,414,572	1,042,999	73.73%
Culture/Rec	1,061,953	921,438	86.77%
Housing/Dev	449,411	364,965	81.21%
Agriculture	92,511	78,921	85.31%
<b>Total</b>	<b>\$13,513,319</b>	<b>\$ 11,060,053</b>	<b>81.85%</b>



# Funds Expended by Function



# Hotel/Motel Tax

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<u>2010 Revenues (\$515,000)</u>	<u>2011 Revenues (\$600,000)</u>
July09 - \$ 42,575	July10 - \$ 63,690
Aug09 - \$ 82,970	Aug10 - \$ 96,496
Sept09 - \$ 63,538	Sept10 - \$ 57,944
Oct09 - \$ 53,942	Oct10 - \$ 67,571
Nov09 - \$ 92,338	Nov10 - \$ 92,867
Dec09 - \$ 61,723	Dec10 - \$ 62,755
Jan10 - \$ 45,314	Jan11 - \$ 51,550
Feb10 - \$ 30,984	Feb11 - \$ 31,581
Mar10 - \$ 45,333	Mar11 - \$ 36,177
Apr10 - \$ 44,421	Apr11 - \$ 44,045
YTD - \$563,138 (1.09% over projected revenues)	YTD collections - \$604,676 ( 0.78% over projected revenues)

## Agency Contributions to Date:

Conv. & Visitors Bureau	-	\$ 210,560
Cleveland Better Home Town	-	\$ 5,000
Chamber of Commerce	-	\$ 140,373
Sautee Nacoochee Center	-	\$ 9,167
WC Historical Society	-	\$ 4,167
Dept. of Natural Resources	-	\$ 34,995

# 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	\$1,659,085 reflects 82.99% 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 Apr2010, the ytd total was \$1,663,217. Compared to current total - slightly lower by \$4,132.
<b>JAN</b>	161,559	170,968	
<b>FEB</b>	140,909	141,718	
<b>MAR</b>	151,299	147,707	
<b>APR *</b>	151,046	150,506	
<b>MAY</b>	153,278		
<b>JUN</b>	158,215		
<b><u>TOTALS</u></b>	<b><u>\$1,974,710</u></b>	<b><u>\$1,659,085</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
Sep 2010	=	\$ 302,718
Oct 2010	=	\$ 294,296
Nov 2010	=	\$ 283,813
Dec 2010	=	\$ 273,426
Jan 2011	=	\$ 284,946
Feb 2011	=	\$ 236,197
Mar 2011	=	\$ 246,179
<u>Apr 2011</u>	=	<u>\$ 250,844</u>

**2008 SPLOST receipts = \$4,565,054 (April – 17<sup>th</sup> month of 60 )**

## Year- to- Date Distributions:

City of Cleveland	-	\$ 593,457
City of Helen	-	\$ 593,457
WC BOC	-	\$3,378,140

# 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	246,179				
Apr		251,743	250,844				
May		255,463					
Jun		263,691					
	<b>271,670</b>	<b>1,527,179</b>	<b>2,766,205</b>				<b>\$4,565,054</b>

# Other Funds - Budget to Actual

FUND	Total Budget	Annual Cost to Gen Fund	Revenues received to date	Total Revenues % received to date	Total Expenses expended to date	Expense % expended to date
<b>Solid Waste</b>	\$74,011		\$20,114	27.18%	\$82,925	112.04% 12.04% over
<b>E-911</b>	\$825,819	\$365,969	\$611,381	74.03%	\$696,762	84.37% 15.63%R
<b>DTF</b>	\$573,484	\$32,292	\$262,150	45.71%	\$290,921	50.73% 49.27%R
<b>Fire Fund</b>	\$900,197		\$843,431	93.69%	\$527,710	58.62% 41.38%R
<b>Sr. Ctr.</b>	\$338,651	\$135,784	\$238,047	70.29%	\$240,344	70.97% 29.03%R
<b>Enotah Judicial</b>	\$714,593	\$156,170	\$579,368	81.08%	\$450,352	63.02% 36.98%R
		<b>APR</b>	<b>2011</b>			



# Questions & Comments