

# **WHITE COUNTY BOARD OF** **COMMISSIONERS**

AUGUST 2013

FINANCIAL STATUS REPORT

OCTOBER 7, 2013

**FY2014 GENERAL FUND**  
**REVENUES & EXPENDITURES**  
**\$16,035,138 BUDGET**

**Preliminary Figures**

- Current Revenues \$ 721,295 (4.5%)
- Current Expenditures \$ 2,348,610 (14.6%)

**The FY2013 audit is still in process therefore final numbers will be presented at a later date. July and August figures contain some amounts that have to be accrued back to FY2013.**

**August represents 16% of the FY2014.**

**FY2008 – FY2014**  
**ALCOHOL RELATED TAXES & FEES**  
**FY2014 BUDGET = \$110,000 (8.13% RECEIVED)**

<b>Taxes &amp; Fees</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014 (2 mos.)</b>
Wine Tax	\$17,126	\$8,203	\$1,938	\$3,315	\$30,174	\$25,211	\$2,290
Beer Tax	669	39,756	153,104	170,981	116,744	60,203	6,303
Background Cks		1,240	50	300	950	100	50
Farm Winery		3,750	7,912	2,250	0	2,602	101
Retail Package		4,800	4,800	800	800	800	0
Retail Cons.		7,200	3,600	1,200	1,200	2,400	0
Lic. Appl.		1,950	3,150	1,100	3,460	3,750	150
Lic. Appl. Renewal				17,012	17,294	15,952	0
Spec Event			200	250	150	150	50
Variance Review				100	0	0	0
<b>Totals</b>	<b>\$17,795</b>	<b>\$66,899</b>	<b>\$174,754</b>	<b>\$197,308</b>	<b>\$170,772</b>	<b>\$111,168</b>	<b>\$8,944</b>

**FY2014 GENERAL FUND**  
**EXPENDITURES BY FUNCTION**  
**AUGUST 2013**

<b>FUNCTION</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% EXPENDED</b>
Gen. Govt.	\$3,410,331	\$446,966	13%
Judicial	1,469,742	226,361	15%
Public Safety	7,842,518	1,197,278	15%
Public Works	1,460,496	172,911	12%
Culture / Rec.	877,388	144,375	16%
Housing / Dev.	333,209	51,481	15%
Health / Welfare	597,618	95,746	16%
Agriculture	43,836	13,493	31%
<b>Totals</b>	<b>\$16,035,138</b>	<b>\$2,348,610</b>	<b>15%</b>

# HOTEL / MOTEL TAX

(FY2014 BUDGET - \$676,675 )

**(19% RECEIVED)**

Mo.	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Jul	\$45,554	\$55,896	\$42,575	\$63,690	\$63,003	\$67,145	\$47,479
Aug	\$55,596	\$49,531	\$82,970	\$96,496	\$88,114	\$88,217	\$83,149
Sep	\$48,433	\$38,564	\$64,060	\$57,944	\$45,090	\$47,860	
Oct	\$35,366	\$55,938	\$53,942	\$67,571	\$60,855	\$55,008	
Nov	\$50,330	\$55,564	\$92,338	\$92,867	\$91,933	\$87,823	
Dec	\$34,630	\$42,706	\$61,723	\$62,755	\$61,380	\$67,621	
Jan	\$30,420	\$28,222	\$45,314	\$51,550	\$64,231	\$48,256	
Feb	\$22,041	\$17,663	\$30,984	\$31,581	\$32,974	\$36,716	
Mar	\$24,432	\$44,769	\$45,333	\$36,177	\$38,021	\$37,619	
Apr	\$26,380	\$25,861	\$44,421	\$44,045	\$42,783	\$40,815	
May	\$29,504	\$28,545	\$50,674	\$47,197	49,623	\$51,132	
Jun	\$55,306	\$28,544	\$46,275	\$46,194	51,494	\$45,059	
<b>Total</b>	<b>\$457,992</b>	<b>\$471,803</b>	<b>\$660,610</b>	<b>\$698,067</b>	<b>\$689,501</b>	<b>\$673,271</b>	<b>\$130,628</b>

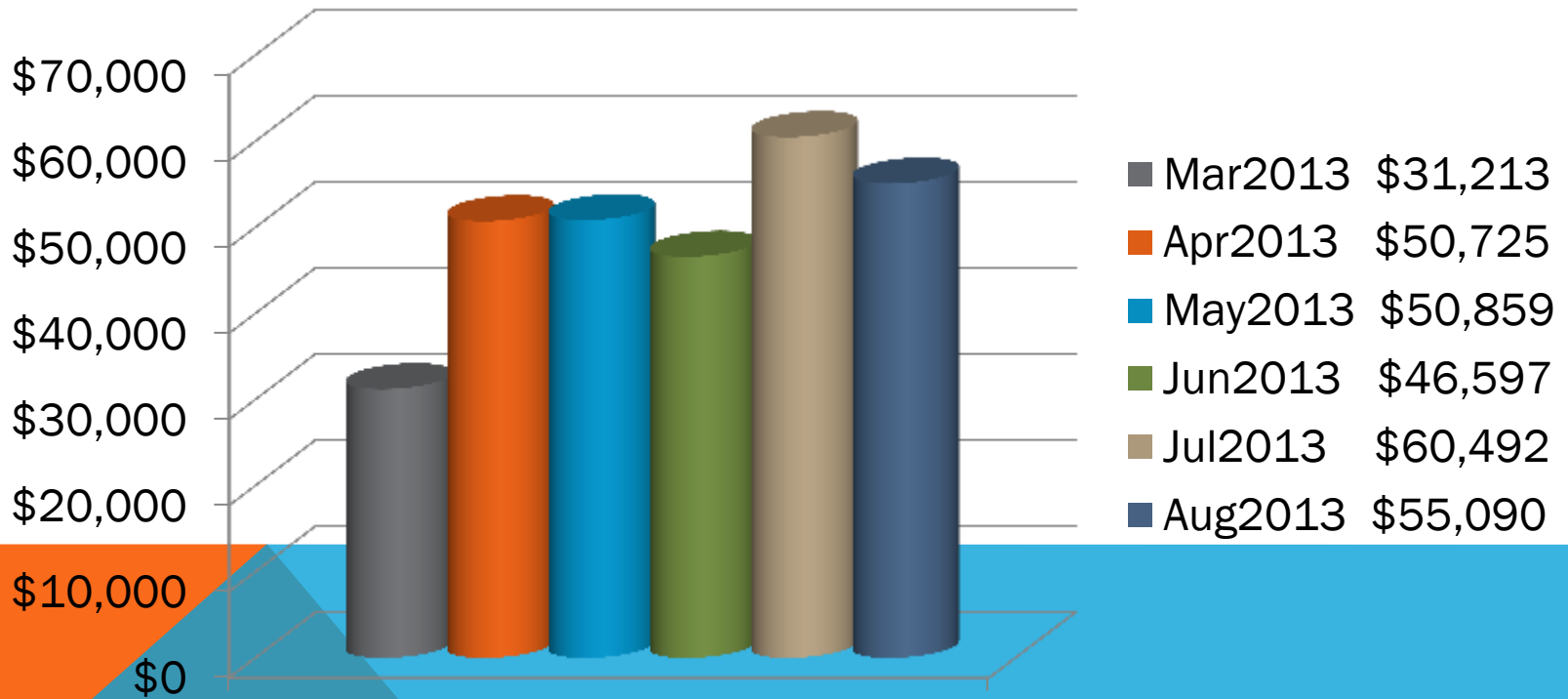
# LOCAL OPTION SALES TAX

FY2014 - \$2,000,000 BUDGETED

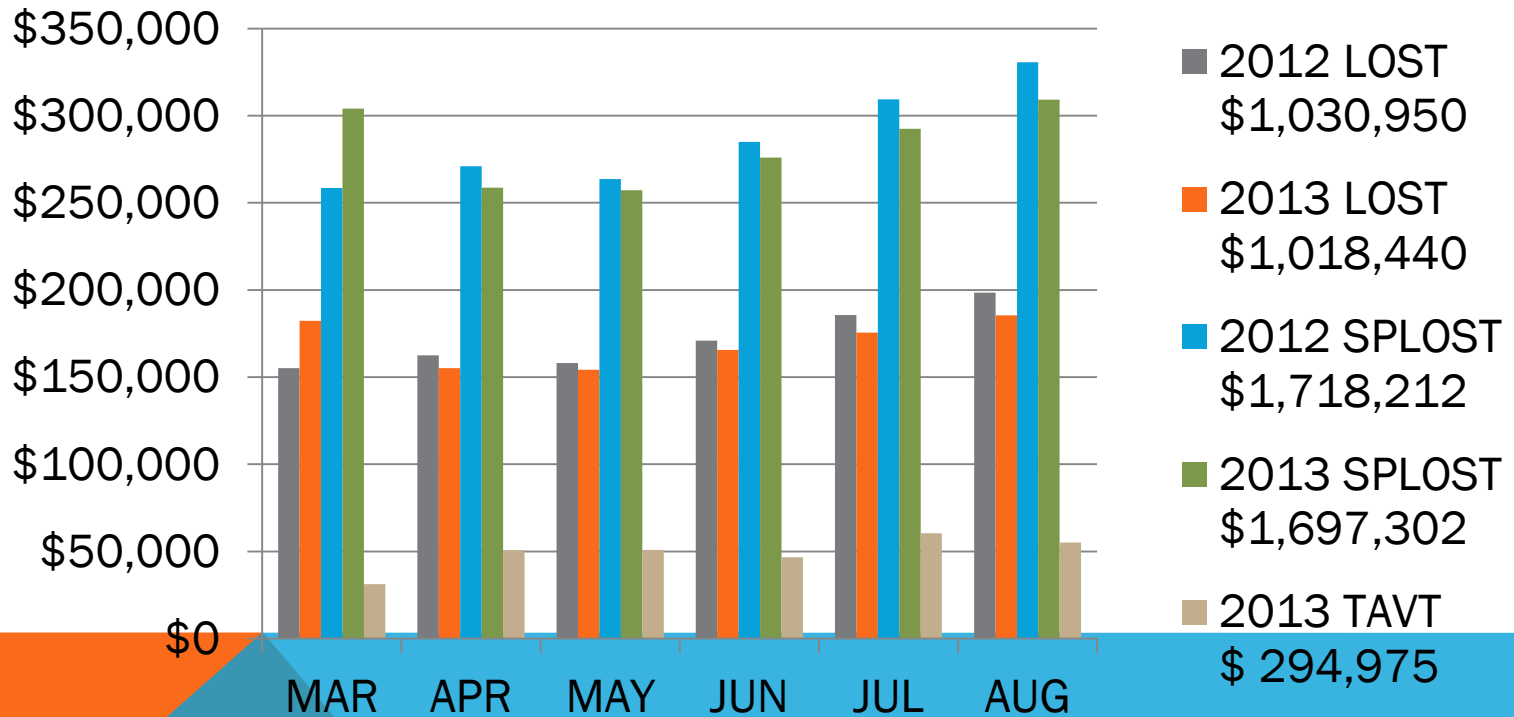
(18% RECEIVED)

Mo.	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014
Jul	\$186,719	\$170,058	\$128,403	\$159,684	\$188,240	\$185,623	\$175,513
Aug	\$166,711	\$146,485	\$180,651	\$196,587	\$209,510	\$198,461	\$185,534
Sep	\$208,826	\$223,496	\$247,184	\$181,631	\$185,831	\$181,540	
Oct	\$216,375	\$159,769	\$175,898	\$176,578	\$176,305	\$179,310	
Nov	\$188,951	\$166,977	\$163,287	\$170,288	\$186,307	\$191,892	
Dec	\$186,084	\$147,618	\$162,981	\$164,192	\$164,118	\$169,449	
Jan	\$165,072	\$121,121	\$161,559	\$170,968	\$179,624	\$171,012	
Feb	\$140,087	\$161,559	\$140,909	\$141,718	\$142,504	\$110,793	
Mar	\$127,476	\$137,498	\$151,299	\$147,707	\$155,142	\$182,376	
Apr	\$149,642	\$119,733	\$151,406	\$150,506	\$162,574	\$155,189	
May	\$140,748	\$173,771	\$153,278	\$156,291	\$158,127	\$154,301	
Jun	\$138,339	\$115,555	\$158,215	\$168,759	\$171,023	\$165,527	
<b>Total</b>	<b>\$2,015,030</b>	<b>\$1,843,640</b>	<b>\$1,974,710</b>	<b>\$1,984,909</b>	<b>\$2,079,305</b>	<b>\$2,045,473</b>	<b>\$361,047</b>

**MOTOR VEHICLE**  
**TITLE AD VALOREM TAX (TAVT)**  
**(STARTED MARCH 2013)**  
**TOTAL COLLECTED - \$294,975**

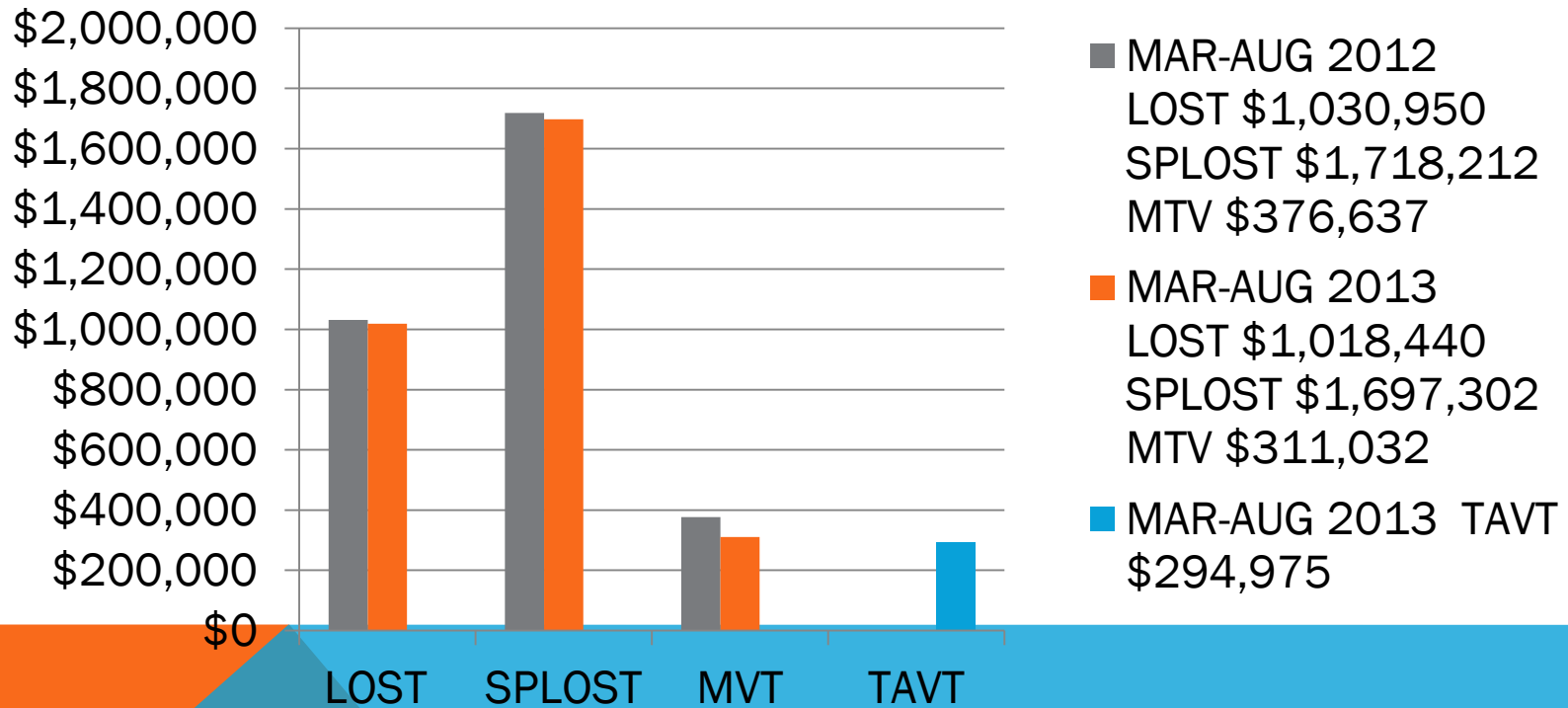


# COLLECTIONS COMPARISON FOR LAST 6 MOS (MARCH-AUGUST)





# LOST, SPLOST, TAVT & MOTOR VEHICLE TAX 6 MOS. COMPARSION



# **S.P.L.O.S.T. 2008 UPDATE**

**SPLOST 2008 receipts started December 2009 (for 60 months)**  
**Ends November 2014**

**August 2013 is the 45<sup>th</sup> month of the 60 months.**

**SPLOST 2008 YTD Receipts = \$12,582,522**

**Distributed to Cities = \$3,271,456 (\$1,635,728 ea.)**

**County's Portion = \$9,311,067**

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

## RECEIVED TO DATE

Month	2009	2010	2011	2012	2013	2014	Total
Jul			\$266,140	\$313,733	\$309,370	\$292,539	
Aug			327,646	349,183	330,733	\$309,105	
Sep			302,718	309,719	302,110		
Oct			294,296	293,877	298,849		
Nov			283,813	310,510	319,820		
Dec	\$271,670		273,426	273,531	282,415		
Jan		\$269,265	284,946	299,275	285,014		
Feb		234,849	236,197	237,506	184,655		
Mar		252,168	246,179	258,570	303,961		
Apr		251,743	250,844	270,919	258,649		
May		255,463	260,486	263,590	257,169		
Jun		263,691	281,271	285,030	275,879		
Totals	\$271,670	\$1,527,179	\$3,307,962	\$3,465,443	\$3,408,624	\$601,644	\$12,582,522

# FY2014 SEPARATE FUNDS BUDGET TO ACTUAL

Fund	Total Budget	Cost to Gen Fund	Revenues YTD	Expenditures YTD	% Expended (Spent)
Solid Waste	\$67,291		\$9,931	\$13,943	20.7%
E-911	\$1,014,268	\$510,028	\$85,073	\$107,957	10.6%
DTF	\$545,796	\$43,843	\$245,757	\$52,993	9.7%
Enotah Judicial	\$698,415	\$181,702	\$174,540	\$69,791	9.9%
		AUGUST	2013		

# **QUESTIONS & COMMENTS**

