



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

**November 2013**

**Financial Status Report**

**January 6, 2014**

**FY2014 General Fund**  
**Revenues & Expenditures**  
**\$16,035,138 Budget**

November Revenues - \$ 5,121,340

YTD Revenues - \$ 8,853,119 (55%)

- November Expenditures - \$ 1,089,901

- YTD Expenditures - \$ 6,259,380 (39%)

November represents 42% of the FY2014.

**FY2008 – FY2014**  
**Alcohol Related Taxes & Fees**  
**FY2014 Budget = \$110,000 (41% 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 (5 mos.)</b>
Wine Tax	\$17,126	\$8,203	\$1,938	\$3,315	\$30,174	\$25,211	\$9,456
Beer Tax	669	39,756	153,104	170,981	116,744	60,203	16,601
Background Cks		1,240	50	300	950	100	400
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	2850
Lic. Appl. Renewal				17,012	17,294	15,952	15,405
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>\$44,863</b>

# FY2014 General Fund Expenditures by Function November 2013

<b>FUNCTION</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% EXPENDED</b>
Gen. Govt.	\$3,410,331	\$1,201,729	35%
Judicial	1,469,742	540,819	37%
Public Safety	7,842,518	3,305,723	42%
Public Works	1,460,496	491,912	34%
Culture / Rec.	877,388	357,422	41%
Housing / Dev.	333,209	122,432	37%
Health / Welfare	597,618	220,500	37%
Agriculture	43,836	18,843	43%
<b>Totals</b>	<b>\$16,035,138</b>	<b>\$6,259,380</b>	<b>39%</b>

# Hotel / Motel Tax

**(FY2014 Budget - \$676,675 )**

**(46% received)**

<b>Mo.</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>
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	\$45,676
Oct	\$35,366	\$55,938	\$53,942	\$67,571	\$60,855	\$55,008	\$50,180
Nov	\$50,330	\$55,564	\$92,338	\$92,867	\$91,933	\$87,823	\$84,890
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>\$311,374</b>

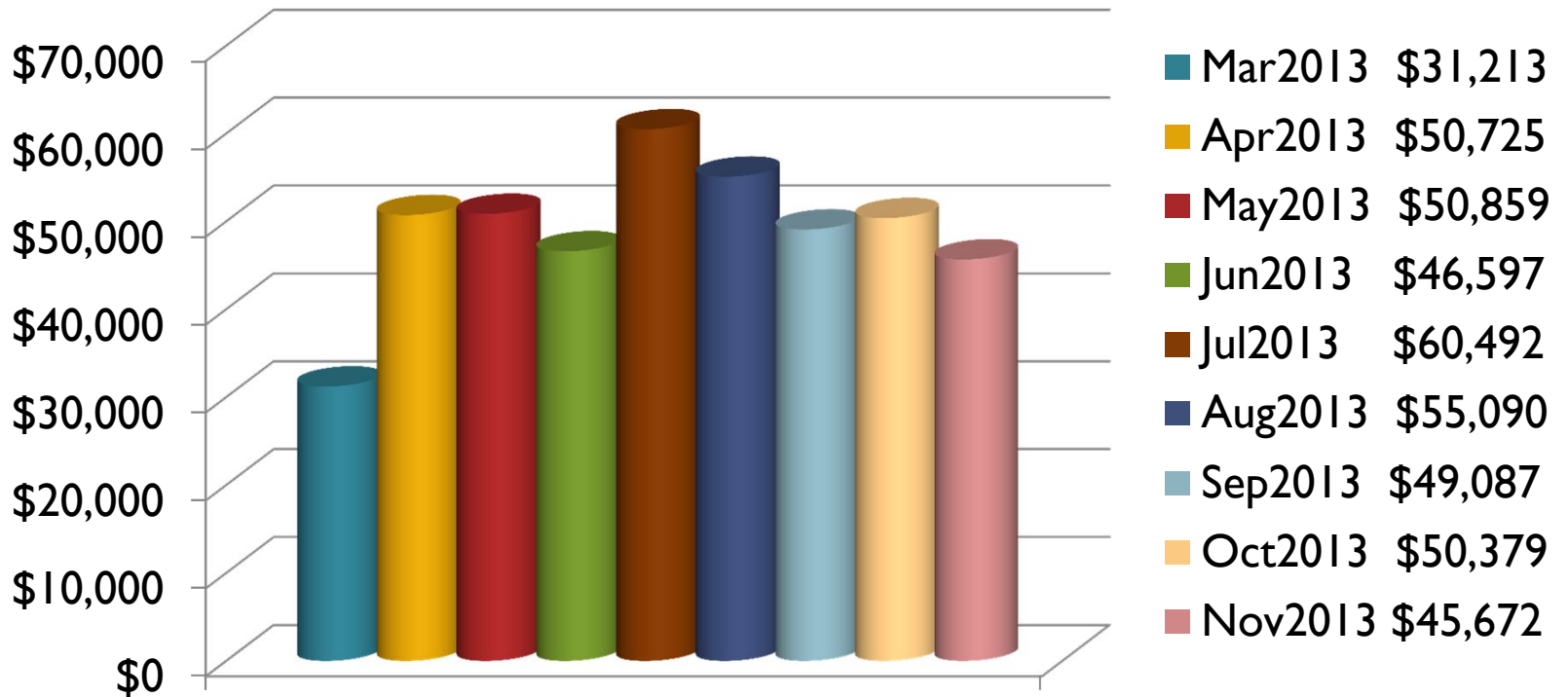
# Local Option Sales Tax

FY2014 - \$2,000,000 Budgeted

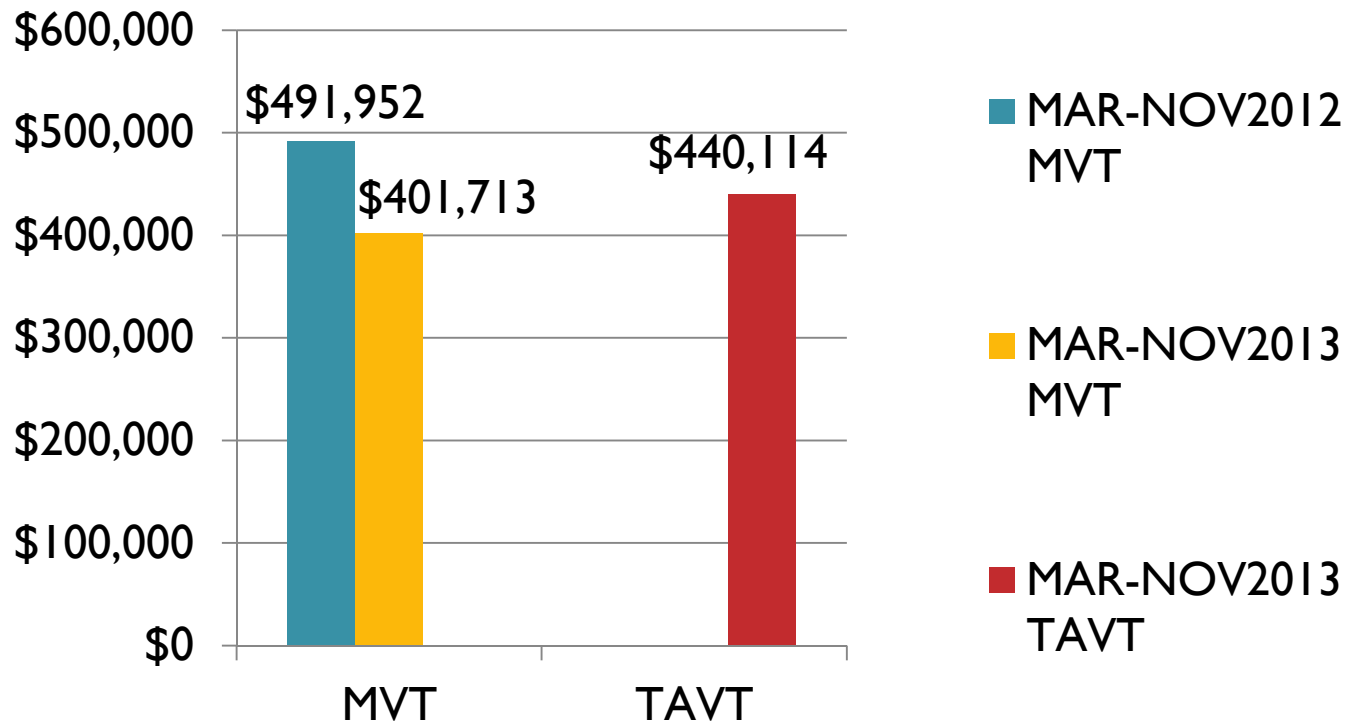
(44% received)

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	\$177,229
Oct	\$216,375	\$159,769	\$175,898	\$176,578	\$176,305	\$179,310	\$167,567
Nov	\$188,951	\$166,977	\$163,287	\$170,288	\$186,307	\$191,892	\$183,249
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	
Total	\$2,015,030	\$1,843,640	\$1,974,710	\$1,984,909	\$2,079,305	\$2,045,473	\$889,092

**MOTOR VEHICLE**  
**TITLE AD VALOREM TAX (TAVT)**  
**(Started March 2013)**  
**Total Collected - \$440,114**



# TAVT & MOTOR VEHICLE TAX 9 MOS. COMPARSION





# TAVT / LOST / SPLOST COMPARISON

<u>LAST 9 MOS.</u>			<u>Co Portion</u>		
	<u>LOST</u>			<u>SPLOST</u>	<u>TAVT</u>
	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2013</u>
MAR	\$155,142	\$182,376	\$191,342	\$224,931	\$31,213
APR	\$162,574	\$155,189	\$200,480	\$191,400	\$50,725
MAY	\$158,127	\$154,301	\$195,057	\$190,305	\$50,859
JUN	\$171,023	\$165,527	\$210,922	\$204,151	\$46,597
JUL	\$185,622	\$175,513	\$228,934	\$216,479	\$60,492
AUG	\$198,461	\$185,534	\$244,742	\$228,738	\$55,090
SEP	\$181,540	\$177,229	\$223,570	\$218,670	\$49,087
OCT	\$178,801	\$167,555	\$221,148	\$206,651	\$50,379
NOV	\$191,892	\$183,249	\$236,667	\$226,008	\$45,672
<u>TOTALS</u>	<u>\$1,583,182</u>	<u>\$1,546,473</u>	<u>\$1,952,862</u>	<u>\$1,907,333</u>	<u>\$440,114</u>
		-\$36,709		-\$45,529	

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

- **SPLOST 2008 receipts started December 2009 (for 60 months)**
- **Ends November 2014 (12 months remaining)**
- **November 2013 is the 48<sup>th</sup> month of the 60 months.**

**SPLOST 2008 YTD Receipts = \$13,462,697**

**Distributed to Cities = \$ 3,500,301 (\$1,750,151 ea.)**

**County's Portion = \$ 9,962,396**

# 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	\$295,500	
Oct			294,296	293,877	298,849	\$279,259	
Nov			283,813	310,510	319,820	\$305,416	
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	\$1,481,819	\$13,462,697

# FY2014 Separate Funds Budget to Actual

Fund	Total Budget	Cost to Gen Fund	Revenues YTD	Expenditures YTD	% Expended (Spent)
Solid Waste	\$67,291		\$24,134	\$16,947	25%
E-911	\$1,014,268	\$510,028	\$329,812	\$319,101	31%
DTF	\$545,796	\$43,843	\$245,511	\$157,189	29%
Enotah Judicial	\$698,415	\$181,702	\$349,058	\$236,881	27.0%
		<b>NOV</b>	<b>2013</b>		



# Questions & Comments