

**White County**  
**Board Of Commissioners**

**October 2014**  
**Financial Status Report**  
**December 1, 2014**

**FY2015 General Fund**  
**Revenues & Expenditures**  
**Budget - \$15,963,533**

October Revenues - \$ 869,987

YTD Revenues - \$ 2,438,609 (15%)

October Expenditures - \$ 1,192,770

YTD Expenditures - \$ 4,490,517 (28%)

**October represents 33% of FY2015**

**FY2010-2015 Alcohol Related Taxes & Fees**  
**2015 Budget = \$97,400      Rec'd 16%**

<b>Taxes &amp; Fees</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
<b>Wine Tax</b>	<b>\$1,938</b>	<b>\$3,315</b>	<b>\$30,174</b>	<b>\$25,211</b>	<b>\$19,659</b>	<b>\$3,809</b>
<b>Beer Tax</b>	<b>153,104</b>	<b>170,981</b>	<b>116,744</b>	<b>60,203</b>	<b>50,514</b>	<b>11,883</b>
<b>Background Checks</b>	<b>50</b>	<b>300</b>	<b>950</b>	<b>100</b>	<b>550</b>	<b>100</b>
<b>Farm Winery Fee</b>	<b>7,912</b>	<b>2,250</b>	<b>0</b>	<b>2,602</b>	<b>853</b>	<b>0</b>
<b>Retail Pkg. Fee</b>	<b>4,800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>800</b>	<b>0</b>
<b>Retail Cons.</b>	<b>3,600</b>	<b>1,200</b>	<b>1,200</b>	<b>2,400</b>	<b>2,400</b>	<b>0</b>
<b>License Appl. Fees</b>	<b>3,150</b>	<b>1,100</b>	<b>3,460</b>	<b>3,750</b>	<b>4,200</b>	<b>450</b>
<b>Lic. Appl. Renewals</b>		<b>17,012</b>	<b>17,294</b>	<b>15,952</b>	<b>16,605</b>	<b>0</b>
<b>Spec. Event Fee</b>	<b>200</b>	<b>250</b>	<b>150</b>	<b>150</b>	<b>150</b>	<b>550</b>
<b>Variance Review</b>		<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Totals</b>	<b><u>\$174,754</u></b>	<b><u>\$197,308</u></b>	<b><u>\$170,772</u></b>	<b><u>\$111,168</u></b>	<b><u>\$95,731</u></b>	<b><u>\$16,242</u></b>

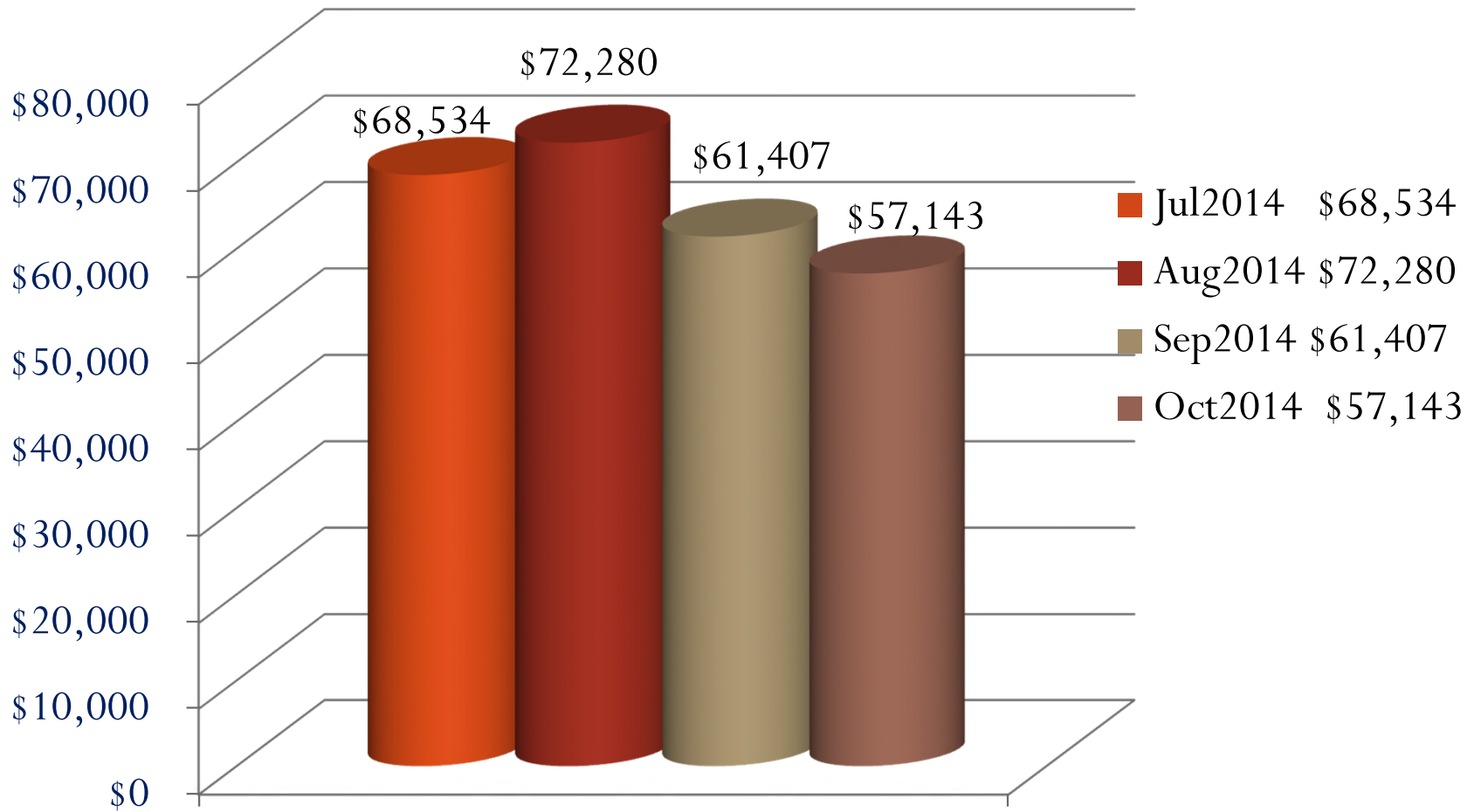
# TITLE AD VALOREM TAX (TAVT)

FY2015 Budget - \$600,000

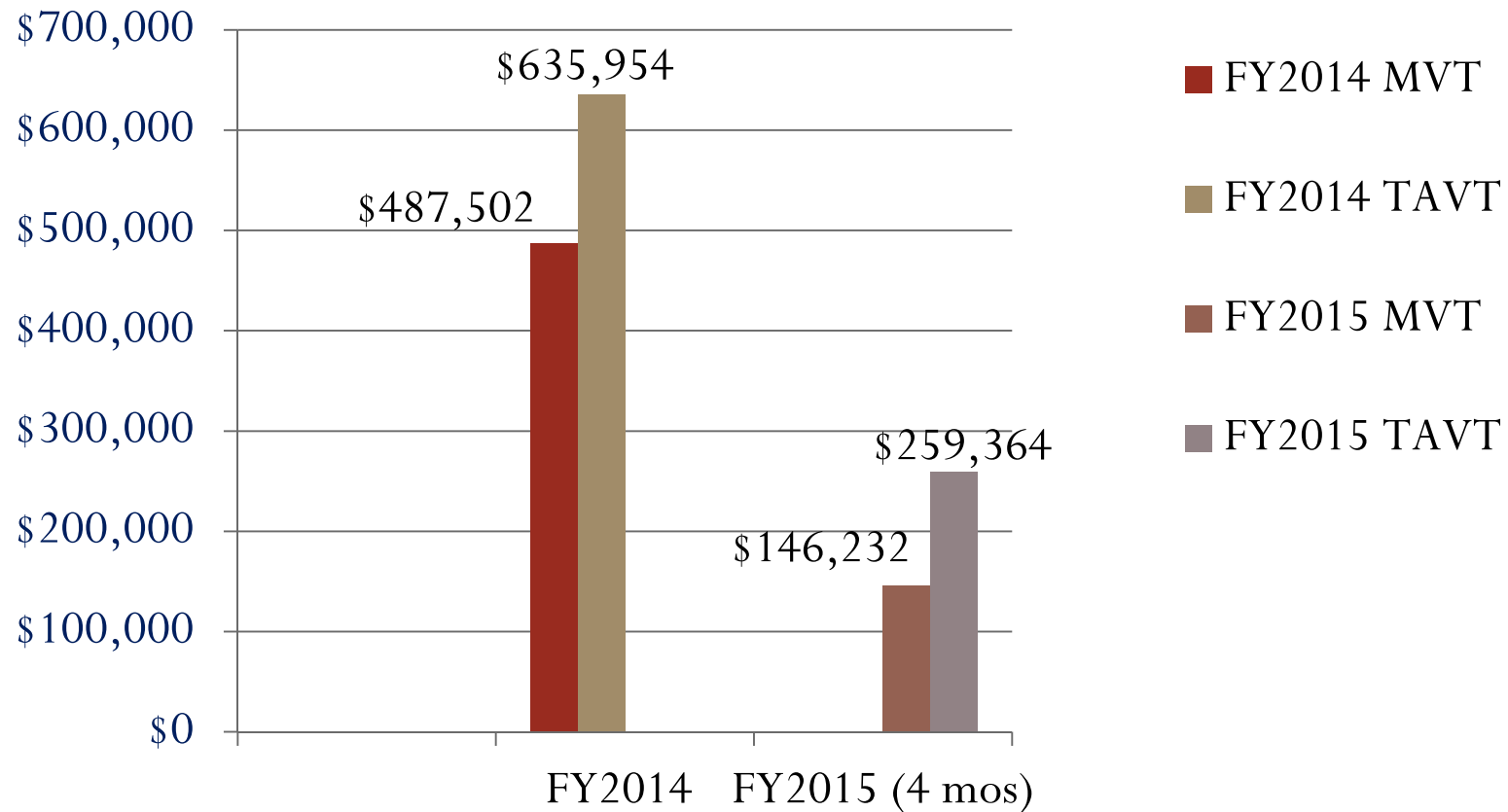
Jul-Oct 2014 Collections - \$259,364

(Jul-Oct 2013 Collections - \$215,048)

Difference - \$ 44,316



# TAVT & MOTOR VEHICLE TAX FY2014-2015 COMPARSION



# FY2013 - 2014 - 2015

## LOST / SPLOST / TAVT COMPARISON

				<u>(County's Part-74%)</u>				
	<u>LOST</u>			<u>SPLOST</u>			<u>TAVT</u>	
	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>	<u>FY2014</u>	<u>FY2015</u>
JUL	\$185,622	\$175,513	\$187,382	\$228,934	\$216,479	\$231,105	\$60,492	\$68,534
AUG	\$198,461	\$185,534	\$201,792	\$244,742	\$228,738	\$248,877	\$55,090	\$72,281
SEP	\$181,540	\$177,229	\$187,099	\$223,570	\$218,670	\$230,756	\$49,087	\$61,407
OCT	\$179,310	\$167,555	\$172,412	\$221,148	\$206,651	\$212,642	\$50,379	\$57,143
NOV	\$191,892	\$183,249		\$236,667	\$226,008		\$45,672	
DEC	\$169,449	\$168,248		\$208,987	\$207,507		\$47,663	
JAN	\$171,012	\$166,621		\$210,911	\$205,500		\$50,387	
FEB	\$110,793	\$142,338		\$136,645	\$175,550		\$50,413	
MAR	\$182,376	\$147,639		\$224,931	\$182,084		\$56,355	
APR	\$155,189	\$162,248		\$191,400	\$200,106		\$61,384	
MAY	\$154,301	\$160,102		\$190,305	\$197,555		\$53,944	
JUN	\$165,527	\$177,355		\$204,150	\$218,738		\$55,088	
<b><u>TOTALS</u></b>	<b><u>\$2,045,472</u></b>	<b><u>\$2,013,631</u></b>	<b><u>\$748,686</u></b>	<b><u>\$2,522,390</u></b>	<b><u>\$2,483,587</u></b>	<b><u>\$923,380</u></b>	<b><u>\$635,954</u></b>	<b><u>\$259,364</u></b>

# Local Option Sales Tax (B= \$1,996,527) (37% Rec'd)

Mo.	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Jul	\$186,719	\$170,058	\$128,403	\$159,684	\$188,240	\$185,623	\$175,513	\$187,382
Aug	\$166,711	\$146,485	\$180,651	\$196,587	\$209,510	\$198,461	\$185,534	\$201,792
Sep	\$208,826	\$223,496	\$247,184	\$181,631	\$185,831	\$181,540	\$177,229	\$187,099
Oct	\$216,375	\$159,769	\$175,898	\$176,578	\$176,305	\$179,310	\$167,567	\$172,412
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	\$168,248	
Jan	\$165,072	\$121,121	\$161,559	\$170,968	\$179,624	\$171,012	\$166,621	
Feb	\$140,087	\$161,559	\$140,909	\$141,718	\$142,504	\$110,793	\$142,338	
Mar	\$127,476	\$137,498	\$151,299	\$147,707	\$155,142	\$182,376	\$147,639	
Apr	\$149,642	\$119,733	\$151,406	\$150,506	\$162,574	\$155,189	\$162,248	
May	\$140,748	\$173,771	\$153,278	\$156,291	\$158,127	\$154,301	\$160,102	
Jun	\$138,339	\$115,555	\$158,215	\$168,759	\$171,023	\$165,527	\$177,355	
<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>\$2,013,643</b>	<b>\$748,685</b>

# **Hotel / Motel Tax** (Budget - \$676,675 ) (Rec'd 36%)

<b>Mo.</b>	<b>FY2008</b>	<b>FY2009</b>	<b>FY2010</b>	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>
<b>Jul</b>	<b>\$45,554</b>	<b>\$55,896</b>	<b>\$42,575</b>	<b>\$63,690</b>	<b>\$63,003</b>	<b>\$67,145</b>	<b>\$47,479</b>	<b>\$63,542</b>
<b>Aug</b>	<b>\$55,596</b>	<b>\$49,531</b>	<b>\$82,970</b>	<b>\$96,496</b>	<b>\$88,114</b>	<b>\$88,217</b>	<b>\$83,149</b>	<b>\$79,335</b>
<b>Sep</b>	<b>\$48,433</b>	<b>\$38,564</b>	<b>\$64,060</b>	<b>\$57,944</b>	<b>\$45,090</b>	<b>\$47,860</b>	<b>\$45,676</b>	<b>\$61,981</b>
<b>Oct</b>	<b>\$35,366</b>	<b>\$55,938</b>	<b>\$53,942</b>	<b>\$67,571</b>	<b>\$60,855</b>	<b>\$55,008</b>	<b>\$50,180</b>	<b>\$45,056</b>
<b>Nov</b>	<b>\$50,330</b>	<b>\$55,564</b>	<b>\$92,338</b>	<b>\$92,867</b>	<b>\$91,933</b>	<b>\$87,823</b>	<b>\$84,890</b>	
<b>Dec</b>	<b>\$34,630</b>	<b>\$42,706</b>	<b>\$61,723</b>	<b>\$62,755</b>	<b>\$61,380</b>	<b>\$67,621</b>	<b>\$61,230</b>	
<b>Jan</b>	<b>\$30,420</b>	<b>\$28,222</b>	<b>\$45,314</b>	<b>\$51,550</b>	<b>\$64,231</b>	<b>\$48,256</b>	<b>\$45,237</b>	
<b>Feb</b>	<b>\$22,041</b>	<b>\$17,663</b>	<b>\$30,984</b>	<b>\$31,581</b>	<b>\$32,974</b>	<b>\$36,716</b>	<b>\$26,779</b>	
<b>Mar</b>	<b>\$24,432</b>	<b>\$44,769</b>	<b>\$45,333</b>	<b>\$36,177</b>	<b>\$38,021</b>	<b>\$37,619</b>	<b>\$38,669</b>	
<b>Apr</b>	<b>\$26,380</b>	<b>\$25,861</b>	<b>\$44,421</b>	<b>\$44,045</b>	<b>\$42,783</b>	<b>\$40,815</b>	<b>\$49,693</b>	
<b>May</b>	<b>\$29,504</b>	<b>\$28,545</b>	<b>\$50,674</b>	<b>\$47,197</b>	<b>49,623</b>	<b>\$51,132</b>	<b>\$41,461</b>	
<b>Jun</b>	<b>\$55,306</b>	<b>\$28,544</b>	<b>\$46,275</b>	<b>\$46,194</b>	<b>51,494</b>	<b>\$45,059</b>	<b>\$55,642</b>	
<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>\$630,085</b>	<b>\$249,914</b>



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

- **SPLOST 2008 receipts started Dec 2009 (for 60 mos)**
- **October 2014 is the 60th month and end of SPLOST 2008. October's sales receipts will come in to the County the end of November.**

**SPLOST 2008 YTD Receipts = \$16,589,981**

**Distributed to Cities = \$4,313,395 (\$2,156,698 ea.)**

**County's Portion = \$12,276,586**

# 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	\$312,304
Aug			327,646	349,183	330,733	309,105	\$336,320
Sep			302,718	309,719	302,110	295,500	\$311,832
Oct			294,296	293,877	298,849	279,259	\$287,354
Nov			283,813	310,510	319,820	305,416	
Dec	\$271,670		273,630	273,531	282,415	280,415	
Jan		\$269,265	284,946	299,275	285,014	277,702	
Feb		234,849	236,197	237,506	184,655	237,230	
Mar		252,168	252,114	258,570	303,961	246,060	
Apr		251,743	250,844	270,919	258,649	270,413	
May		255,463	260,486	263,590	257,169	265,923	
Jun		263,691	281,271	285,030	275,879	295,592	
<b>Totals</b>	<b>\$271,670</b>	<b>\$1,527,179</b>	<b>\$3,314,101</b>	<b>\$3,465,443</b>	<b>\$3,408,624</b>	<b>\$3,355,154</b>	<b>\$16,589,981</b>

# FY2015 Separate Funds Budget to Actual (Jul-Oct 2014)

<b>Fund</b>	<b>Total Budget</b>	<b>Cost to Gen Fund</b>	<b>Revenues YTD</b>	<b>Expenditures YTD</b>	<b>Expended %</b>
<b>Solid Waste</b>	<b>\$66,332</b>		<b>\$20,558</b>	<b>\$12,828</b>	<b>19%</b>
<b>E-911</b>	<b>\$889,865</b>	<b>\$380,625</b>	<b>\$19,719</b>	<b>\$272,889</b>	<b>31%</b>
<b>DTF</b>	<b>\$506,002</b>	<b>\$45,875</b>	<b>\$154,620</b>	<b>\$122,046</b>	<b>24%</b>
<b>Enotah Judicial</b>	<b>\$698,415</b>	<b>\$181,702</b>	<b>\$150,769</b>	<b>\$175,380</b>	<b>25%</b>
		<b>OCT</b>	<b>2014</b>		

# QUESTIONS & COMMENTS