



WHITE COUNTY BOARD OF
COMMISSIONERS

December 2013

Financial Status Report

January 27, 2014

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

December Revenues - \$ 872,305
YTD Revenues - \$ 9,710,107 (60%)

- December Expenditures - \$ 1,230,157
- YTD Expenditures - \$ 7,513,713 (47%)

December represents 50% of the FY2014.

FY2008 – FY2014

Alcohol Related Taxes & Fees

FY2014 Budget = \$110,000 (48% Received)

| Taxes & Fees | FY2008 | FY2009 | FY2010 | FY2011 | FY2012 | FY2013 | FY2014 (6 mos.) |
|-------------------------|-----------------|-----------------|------------------|------------------|------------------|------------------|----------------------------|
| Wine Tax | \$17,126 | \$8,203 | \$1,938 | \$3,315 | \$30,174 | \$25,211 | \$11,321 |
| Beer Tax | 669 | 39,756 | 153,104 | 170,981 | 116,744 | 60,203 | 21,334 |
| Background Cks | | 1,240 | 50 | 300 | 950 | 100 | 400 |
| Farm Winery | | 3,750 | 7,912 | 2,250 | 0 | 2,602 | 851 |
| 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 | 3,150 |
| Lic. Appl. Renewal | | | | 17,012 | 17,294 | 15,952 | 16,605 |
| Spec Event | | | 200 | 250 | 150 | 150 | 50 |
| Variance Review | | | | 100 | 0 | 0 | 0 |
| Totals | \$17,795 | \$66,899 | \$174,754 | \$197,308 | \$170,772 | \$111,168 | \$53,711 |

FY2014 General Fund Expenditures by Function December 2013

| FUNCTION | BUDGET | ACTUAL | % EXPENDED |
|-------------------------|---------------------|--------------------|-------------------|
| Gen. Govt. | \$3,410,331 | \$1,437,882 | 42% |
| Judicial | 1,469,742 | 630,592 | 43% |
| Public Safety | 7,842,518 | 3,997,316 | 51% |
| Public Works | 1,460,496 | 592,584 | 41% |
| Culture / Rec. | 877,388 | 430,889 | 49% |
| Housing / Dev. | 333,209 | 147,123 | 44% |
| Health / Welfare | 597,618 | 258,165 | 43% |
| Agriculture | 43,836 | 19,162 | 44% |
| Totals | \$16,035,138 | \$7,513,713 | 47% |

Hotel / Motel Tax

(FY2014 Budget - \$676,675)

(55% 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 | \$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 | \$61,230 |
| 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 | |
| Total | \$457,992 | \$471,803 | \$660,610 | \$698,067 | \$689,501 | \$673,271 | \$372,604 |

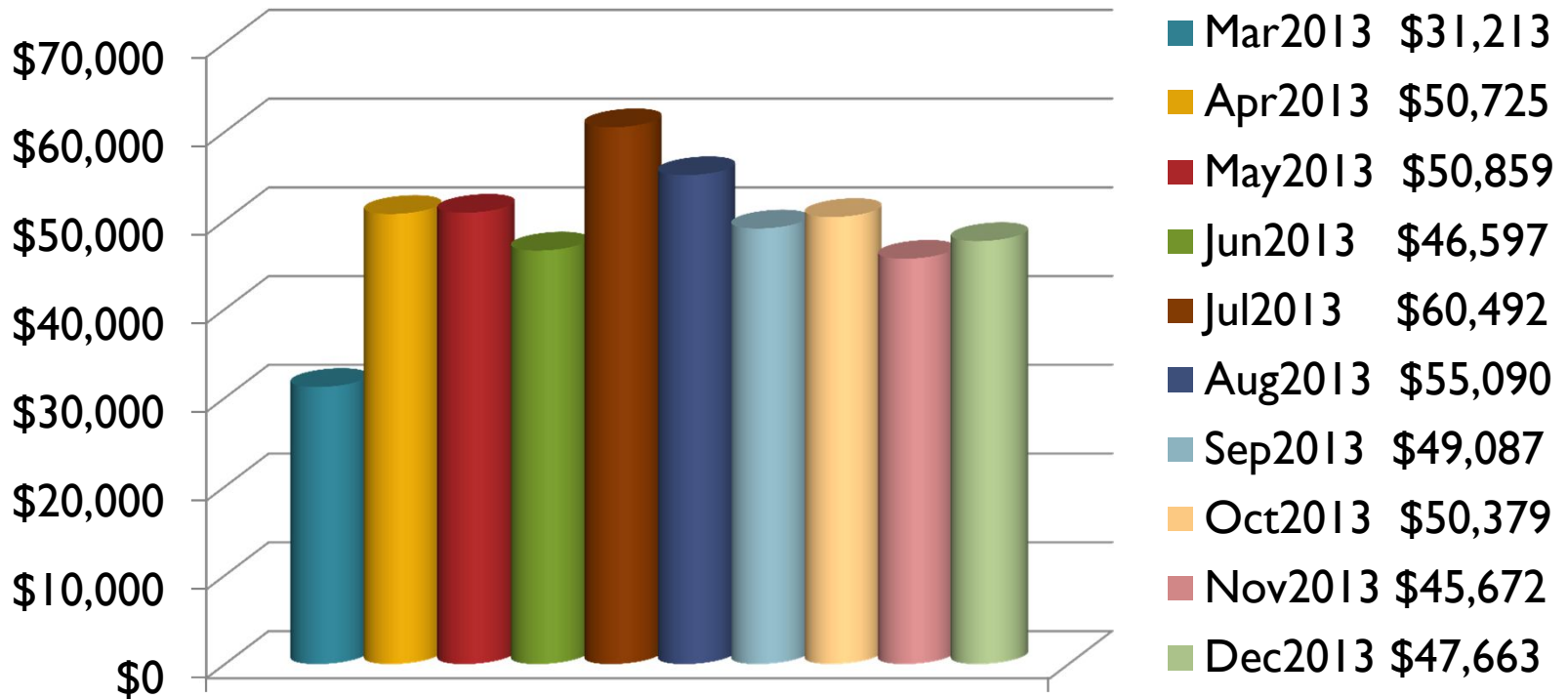
Local Option Sales Tax

FY2014 - \$2,000,000 Budgeted

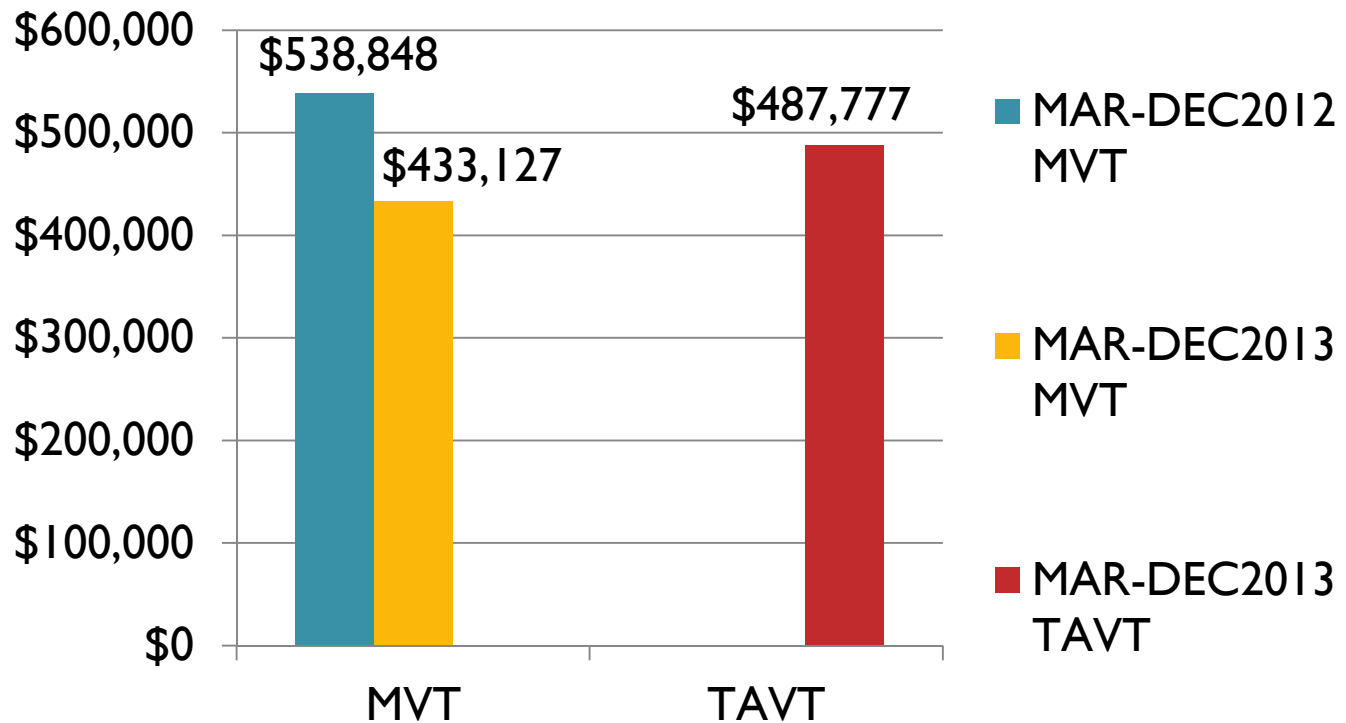
(52% received)

| 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 | \$168,248 |
| 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 | \$1,057,340 |

MOTOR VEHICLE
TITLE AD VALOREM TAX (TAVT)
(Started March 2013)
Total Collected - \$487,777



TAVT & MOTOR VEHICLE TAX 10 MOS. COMPARSION



LOST / SPLOST / TAVT COMPARISON

| <u>LAST 10 MONTHS</u> | <u>County 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 | \$179,310 | \$167,555 | \$221,148 | \$206,651 | \$50,379 |
| NOV | \$191,892 | \$183,249 | \$236,667 | \$226,008 | \$45,672 |
| DEC | \$169,449 | \$168,248 | \$208,987 | \$207,507 | \$47,663 |
| <u>TOTALS</u> | <u>\$1,753,140</u> | <u>\$1,714,721</u> | <u>\$2,161,849</u> | <u>\$2,114,840</u> | <u>\$487,777</u> |
| | | <u>-\$38,419</u> | | <u>-\$47,009</u> | |

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

- **SPLOST 2008 receipts started December 2009 (for 60 months)**
- **Ends November 2014 (11 months remaining)**
- **December 2013 is the 49th month of the 60 months.**

SPLOST 2008 YTD Receipts = \$13,743,112

Distributed to Cities = \$ 3,573,210 (\$1,786,605 ea.)

County's Portion = \$ 10,169,903

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 | \$280,415 | |
| 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 | \$1,762,234 | \$13,743,112 |

FY2014 Separate Funds Budget to Actual

| Fund | Total Budget | Cost to Gen Fund | Revenues YTD | Expenditures YTD | % Expended (Spent) |
|------------------------|---------------------|-------------------------|---------------------|-------------------------|---------------------------|
| Solid Waste | \$67,291 | | \$28,373 | \$20,096 | 30% |
| E-911 | \$1,014,268 | \$510,028 | \$434,010 | \$418,998 | 41% |
| DTF | \$545,796 | \$43,843 | \$256,105 | \$190,623 | 35% |
| Enotah Judicial | \$698,415 | \$181,702 | \$349,060 | \$243,346 | 35% |
| | | DEC | 2013 | | |



Questions & Comments