

White County Board Of Commissioners

November 2014
Financial Status Report
January 5, 2015

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

November Revenues - \$ 5,273,513

YTD Revenues - \$ 9,024,839 (57%)

November Expenditures - \$ 1,136,137

YTD Expenditures - \$ 5,632,108 (35%)

November represents 41% of FY2015

FY2010-2015 Alcohol Related Taxes & Fees

2015 Budget = \$97,400 Rec'd 51%

Taxes & Fees	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Wine Tax	\$1,938	\$3,315	\$30,174	\$25,211	\$19,659	\$9,702
Beer Tax	153,104	170,981	116,744	60,203	50,514	22,500
Background Checks	50	300	950	100	550	150
Farm Winery Fee	7,912	2,250	0	2,602	853	1,502
Retail Pkg. Fee	4,800	800	800	800	800	0
Retail Cons.	3,600	1,200	1,200	2,400	2,400	0
License Appl. Fees	3,150	1,100	3,460	3,750	4,200	3,000
Lic. Appl. Renewals		17,012	17,294	15,952	16,605	13,055
Spec. Event Fee	200	250	150	150	150	550
Variance Review		100	0	0	0	0
Alcohol Caterer						250
Totals	<u>\$174,754</u>	<u>\$197,308</u>	<u>\$170,772</u>	<u>\$111,168</u>	<u>\$95,731</u>	<u>\$50,459</u>

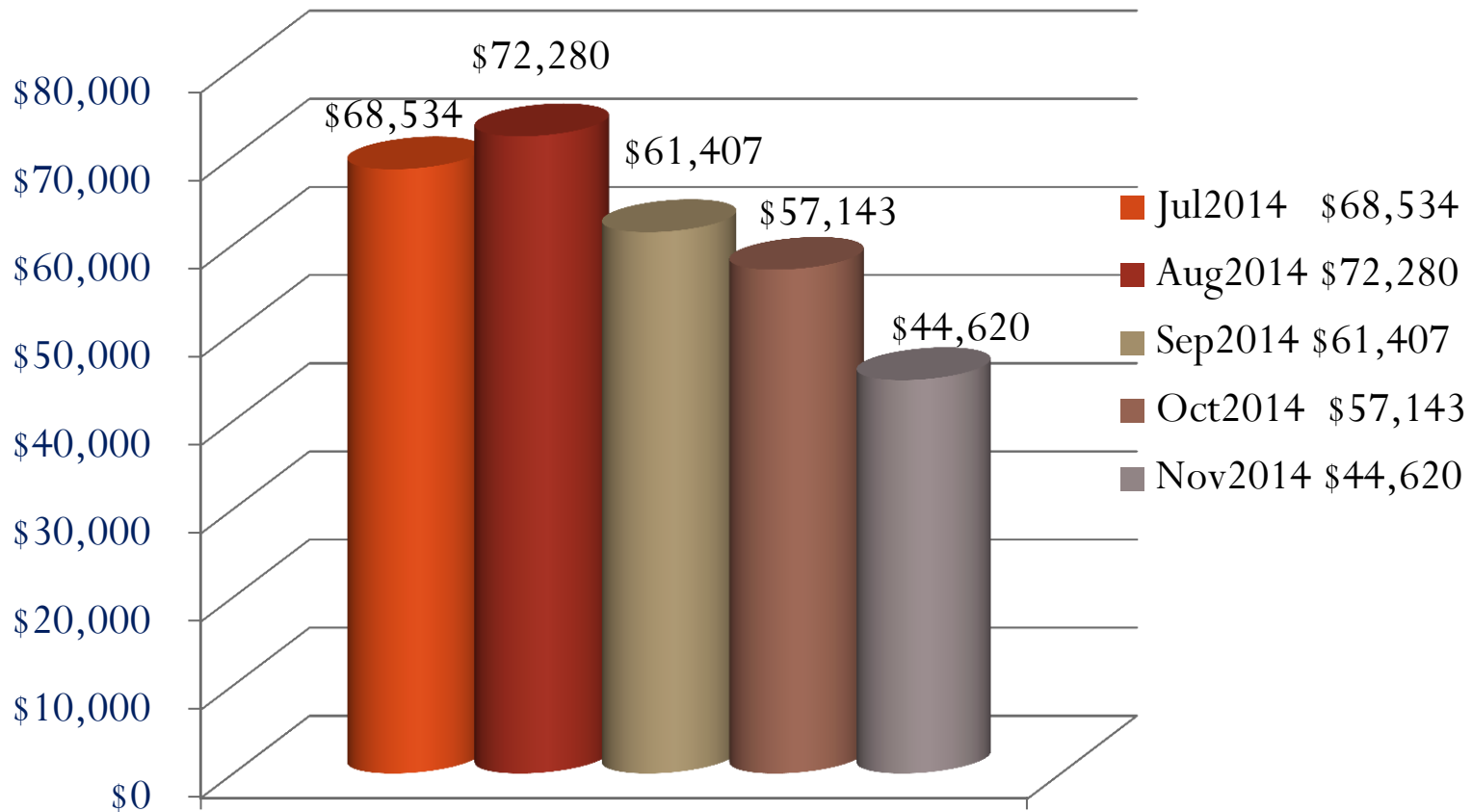
TITLE AD VALOREM TAX (TAVT)

FY2015 Budget - \$600,000

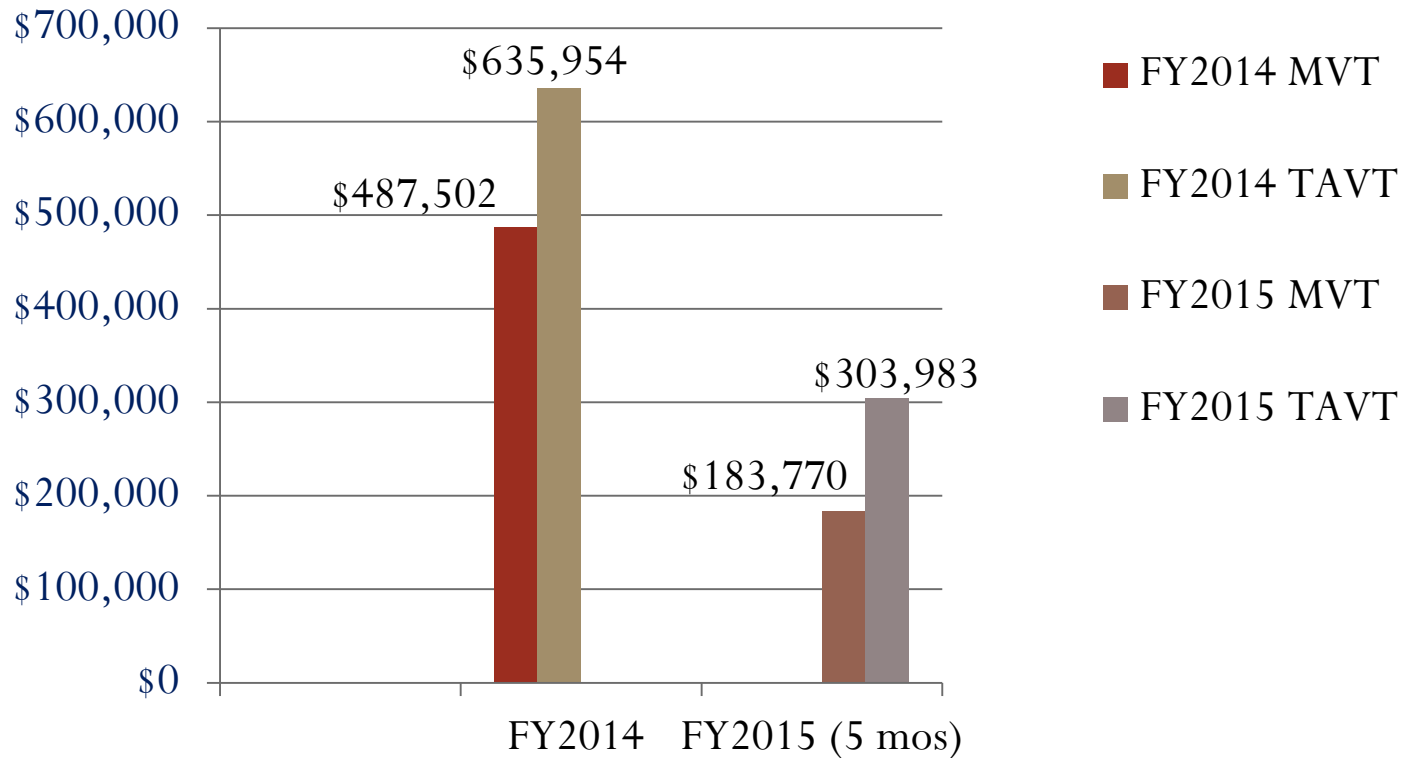
Jul-Nov 2014 Collections - \$303,984

(Jul-Nov 2013 Collections - \$260,720)

Difference - \$ 43,264 more



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	\$190,787	\$236,667	\$226,008	\$235,304	\$45,672	\$44,619
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	
<u>TOTALS</u>	<u>\$2,045,472</u>	<u>\$2,013,631</u>	<u>\$939,472</u>	<u>\$2,522,390</u>	<u>\$2,483,587</u>	<u>\$1,158,683</u>	<u>\$635,954</u>	<u>\$303,984</u>

Local Option Sales Tax (B= \$1,996,527) (47% 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	\$190,787
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	
Total	\$2,015,030	\$1,843,640	\$1,974,710	\$1,984,909	\$2,079,305	\$2,045,473	\$2,013,643	\$939,472

Hotel / Motel Tax (Budget - \$676,675) (Rec'd 41%)

Mo.	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015
Jul	\$45,554	\$55,896	\$42,575	\$63,690	\$63,003	\$67,145	\$47,479	\$63,542
Aug	\$55,596	\$49,531	\$82,970	\$96,496	\$88,114	\$88,217	\$83,149	\$79,335
Sep	\$48,433	\$38,564	\$64,060	\$57,944	\$45,090	\$47,860	\$45,676	\$61,981
Oct	\$35,366	\$55,938	\$53,942	\$67,571	\$60,855	\$55,008	\$50,180	\$45,056
Nov	\$50,330	\$55,564	\$92,338	\$92,867	\$91,933	\$87,823	\$84,890	\$89,076
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	\$45,237	
Feb	\$22,041	\$17,663	\$30,984	\$31,581	\$32,974	\$36,716	\$26,779	
Mar	\$24,432	\$44,769	\$45,333	\$36,177	\$38,021	\$37,619	\$38,669	
Apr	\$26,380	\$25,861	\$44,421	\$44,045	\$42,783	\$40,815	\$49,693	
May	\$29,504	\$28,545	\$50,674	\$47,197	49,623	\$51,132	\$41,461	
Jun	\$55,306	\$28,544	\$46,275	\$46,194	51,494	\$45,059	\$55,642	
Total	\$457,992	\$471,803	\$660,610	\$698,067	\$689,501	\$673,271	\$630,085	\$338,990

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

- **SPLOST 2014 receipts start Dec 2014 (for 72 mo. period)**
- **SPLOST 2008 ended in October. The last of October sales receipts were received the end of November.**

SPLOST 2008 YTD Receipts = \$16,907,949

Distributed to Cities = \$4,396,068 (\$2,198,034 ea.)

County's Portion = \$12,511,881

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	\$317,978
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	
Totals	\$271,670	\$1,527,179	\$3,314,101	\$3,465,443	\$3,408,624	\$3,355,154	\$16,907,959

FY2015 Separate Funds

Budget to Actual (Jul- Nov 2014)

Fund	Total Budget	Cost to Gen Fund	Revenues YTD	Expenditures YTD	Expended %
Solid Waste	\$66,332		\$25,111	\$16,365	25%
E-911	\$889,865	\$380,625	\$107,701	\$343,617	39%
DTF	\$506,002	\$45,875	\$154,630	\$142,298	28%
Enotah Judicial	\$698,415	\$181,702	\$202,876	\$222,662	31%
		NOV	2014		

QUESTIONS & COMMENTS