

White County Board of Commissioners

December 2014
Financial Status Report
February 2, 2015

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

December Revenues - \$ 885,864

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

December Expenditures - \$ 1,576,689

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

December represents 50% of FY2015

FY2010-2015 Alcohol Related Taxes & Fees

2015 Budget = \$97,400 Rec'd 64%

Taxes & Fees	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015 (6 mo)
Wine Tax	\$1,938	\$3,315	\$30,174	\$25,211	\$19,659	\$12,097
Beer Tax	153,104	170,981	116,744	60,203	50,514	26,992
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	3,750
Lic. Appl. Renewals		17,012	17,294	15,952	16,605	17,826
Spec. Event Fee	200	250	150	150	150	600
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>\$63,167</u>

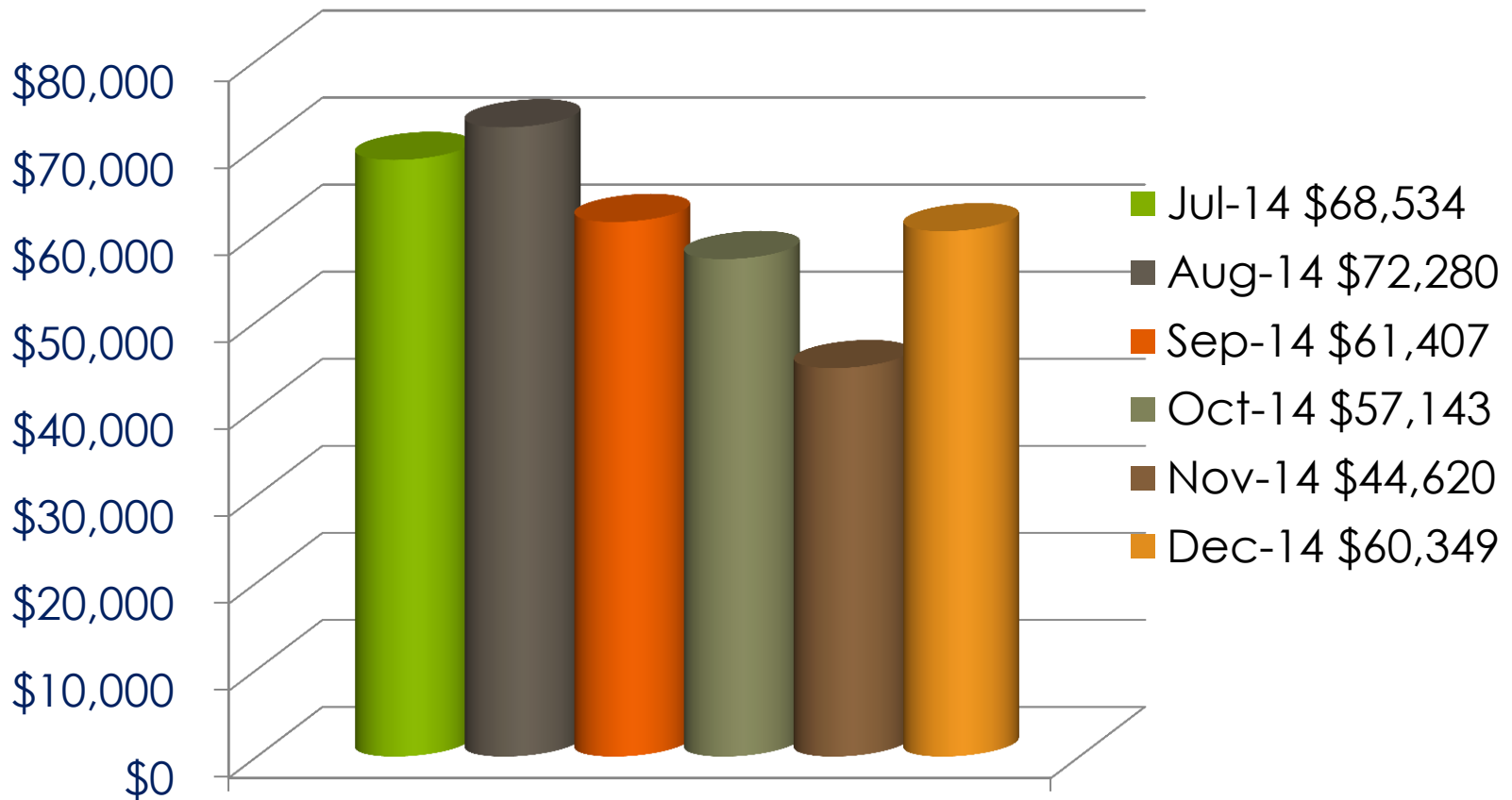
TITLE AD VALOREM TAX (TAVT)

FY2015 Budget - \$600,000

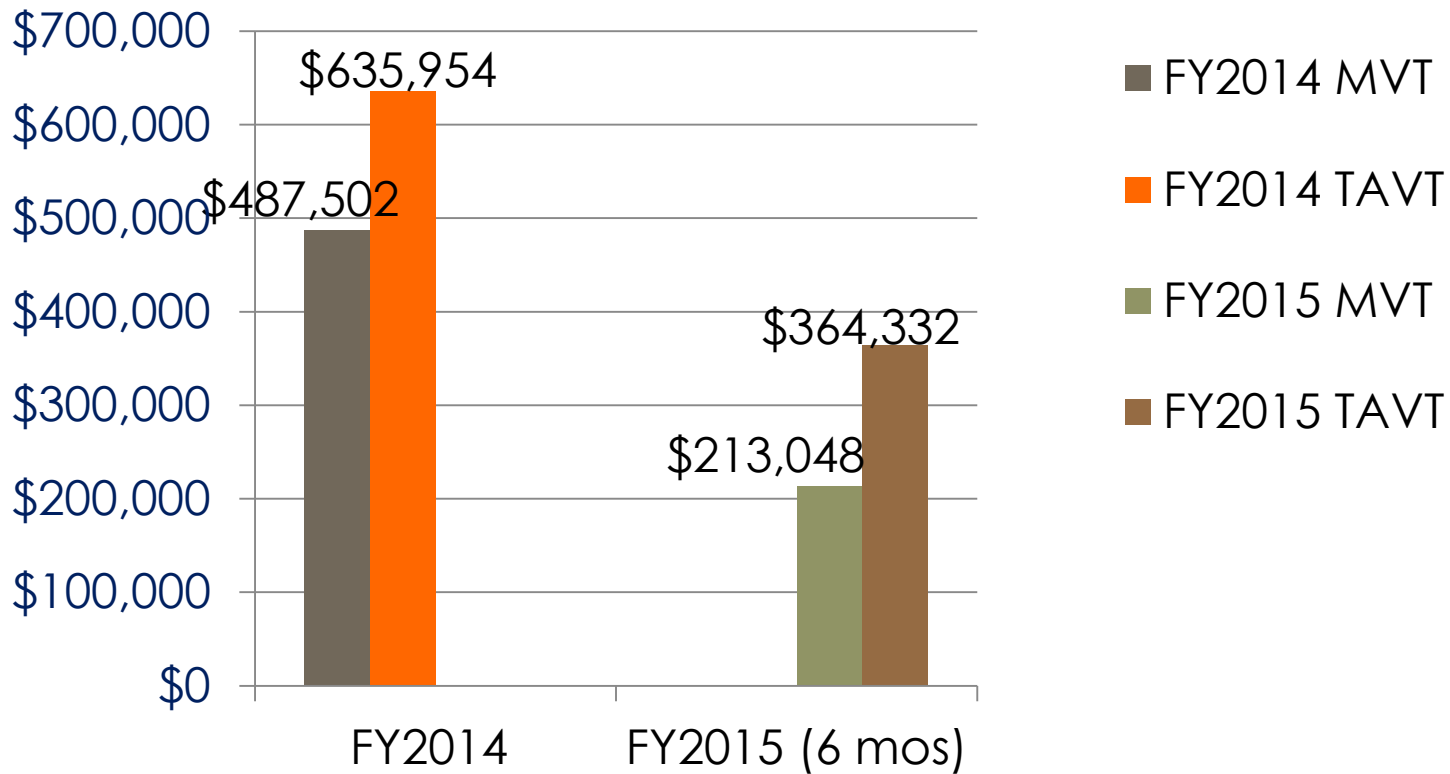
Jul-Dec 2014 Collections - \$364,333 (60% Rec'd)

(Jul-Dec 2013 Collections - \$308,383)

\$ 55,950 (over last year)



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	\$179,360	\$208,987	\$207,507	\$221,988	\$47,663	\$60,348
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>\$1,118,832</u>	<u>\$2,522,390</u>	<u>\$2,483,587</u>	<u>\$1,380,671</u>	<u>\$635,954</u>	<u>\$364,332</u>

Local Option Sales Tax (B= \$1,996,527) (56% 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	\$179,360
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	\$1,118,832

Hotel / Motel Tax (Budget - \$676,675) (Rec'd 60%)

Mo.	FY2008	FY2009	FY2010	FY2011	FY2012	FY2013	FY2014	FY2015 (6mos)
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	\$68,980
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	\$407,970

S.P.L.O.S.T. 2014 Update

- **SPLOST2008 – last receipt was in Nov2014 for October sales**
- **SPLOST2014 began Nov. 2014 (72 months), with first receipt being in December 2014.**

December 2014 = \$ 298,933.91

Distributed To Cities = \$ 76,945.58 (38,472.79 ea.)

County's portion = \$ 221,988.33

S.P.L.O.S.T.2014 \$\$\$ YTD Receipts

Month	2014	2015	2016	2017	2018	2019	2020	2021
JUL								
AUG								
SEP								
OCT								
NOV								x
DEC	\$298,934							
JAN								
FEB								
MAR								
APR								
MAY								
JUN								
TOTALS	\$298,934							

FY2015 Separate Funds Budget to Actual

Fund	Total Budget	Cost to Gen Fund	Revenues YTD	Expenditures YTD	Expended
Solid Waste	\$66,332		\$29,784	\$22,570	34%
E-911	\$889,865	\$380,625	\$168,351	\$424,263	47%
DTF	\$506,002	\$45,875	\$155,278	\$169,506	33%
Enotah Judicial Circuit	\$698,415	\$181,702	\$349,038	\$230,253	32%
		DEC	2014		



QUESTIONS & COMMENTS