

**White County**  
**Board of**  
**Commissioners**

**December 2016**  
**Financial Status Report**  
**February 6, 2017**

**General Fund**  
**Revenues & Expenditures**  
**2017 Budget = \$16,299,730**

**DECEMBER (50% of FY2017)**

**Revenues - \$ 1,190,447**

**Expenditures - \$ 1,533,585**

**YTD**

**Revenues - \$11,494,199 (71%)**

**Expenditures - \$ 7,357,964 (46%)**

# **FY2013-2017 Alcohol Related Taxes & Fees**

**2017 Budget = \$114,800      64%Rec'd**

<b>Taxes &amp; Fees</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017 (6 mo)</b>
Wine Tax	\$25,211	\$19,659	\$22,021	\$29,120	\$ 17,881
Beer Tax	60,203	50,514	54,853	54,436	30,320
Background Check	100	550	550	850	450
Farm Winery Fee	2,602	853	2,253	9,752	9,856
Retail Pkg. Fee	800	800	0	9,668	5,868
Retail Consumption	2,400	2,400	0	8,401	4,801
Lic. Appl. Fees	3,750	4,200	4,350	4,250	3,000
Lic. Appl. Renewals	15,952	16,605	17,826	1,553	1,002
Spec. Event Fee	150	150	750	300	0
Variance Review	0	0	5746	0	0
Alcohol Caterer	0	0	250	0	0
Alcohol Manufacturer	0	0	0	2,500	0
<b>Totals</b>	<b><u>\$111,168</u></b>	<b><u>\$95,731</u></b>	<b><u>\$108,599</u></b>	<b><u>\$120,830</u></b>	<b><u>\$ 73,178</u></b>

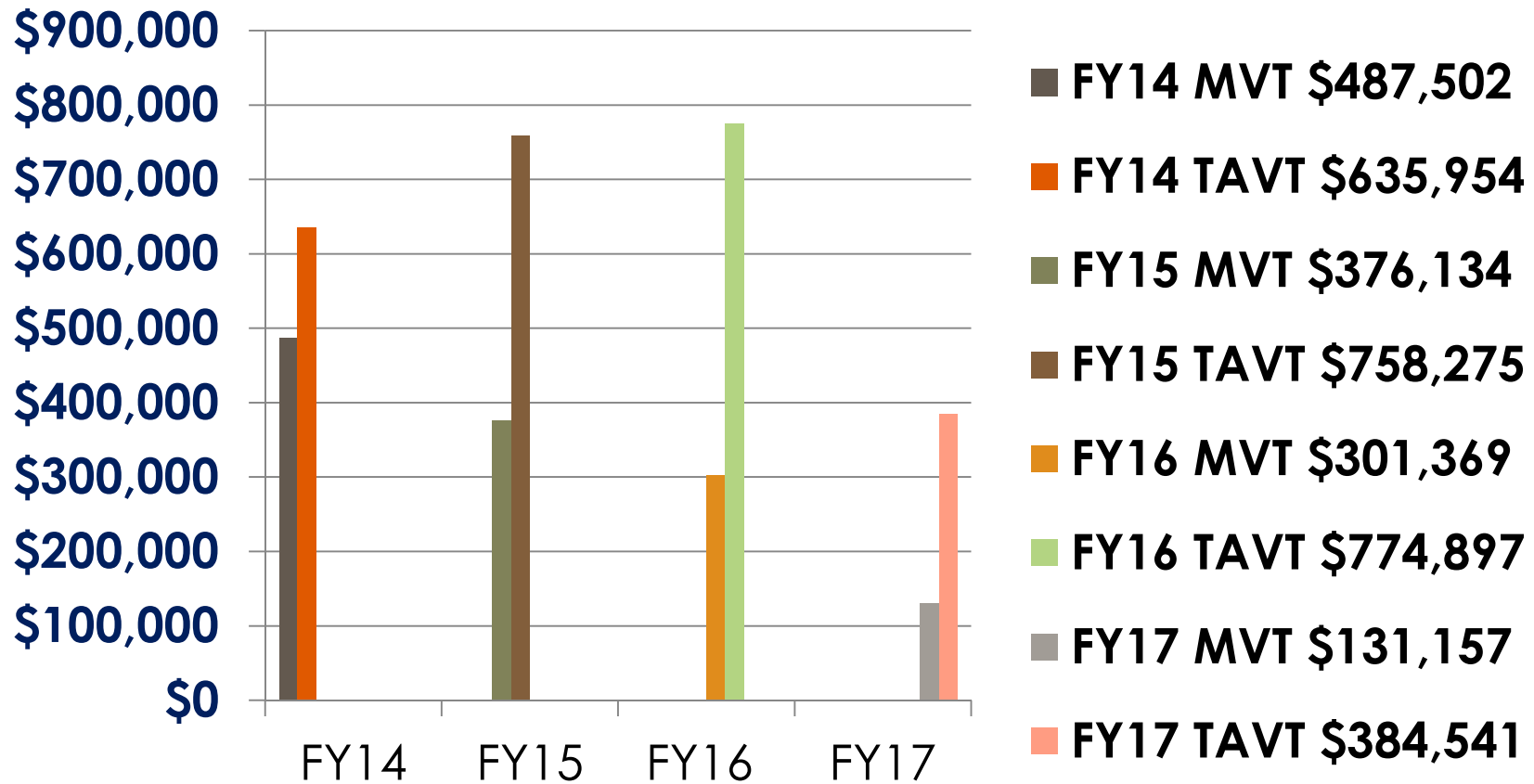
# **TAVT (TITLE AD VALOREM TAX)**

**FY17 BUDGET-\$750,000**

**52% Rec'd**

<b>MONTH</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
JUL		\$60,492	\$68,534	\$77,047	\$58,370
AUG		\$55,090	\$72,280	\$64,982	\$81,052
SEP		\$49,087	\$61,407	\$70,842	\$71,045
OCT		\$50,379	\$57,143	\$71,229	\$52,585
NOV		\$45,672	\$44,619	\$52,604	\$64,319
DEC		\$47,663	\$60,349	\$62,737	\$57,170
JAN		\$50,387	\$62,761	\$54,853	
FEB		\$50,413	\$56,675	\$63,075	
MAR	\$31,213	\$56,355	\$70,235	\$72,773	
APR	\$50,725	\$61,384	\$72,184	\$61,702	
MAY	\$50,859	\$53,944	\$67,612	\$56,171	
JUN	\$46,597	\$55,088	\$64,476	\$66,882	
<b><u>TOTALS</u></b>	<b><u>\$179,394</u></b>	<b><u>\$635,954</u></b>	<b><u>\$758,275</u></b>	<b><u>\$774,897</u></b>	<b><u>\$384,541</u></b>

# TAVT & MOTOR VEHICLE TAX FY2014-2017 COMPARSION



# FY2016 - FY2017

## LOST / SPLOST / TAVT COMPARISON

	<u>LOST</u>		<u>SPLOST</u>	<u>COUNTY 74%</u>	<u>TAVT</u>	
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2016</u>	<u>FY2017</u>
JUL	\$202,531	\$225,542	\$247,290	\$279,146	\$77,047	\$58,370
AUG	\$218,443	\$232,992	\$266,720	\$288,367	\$64,982	\$81,052
SEP	\$197,427	\$197,831	\$241,058	\$244,841	\$70,842	\$71,045
OCT	\$189,286	\$195,376	\$231,119	\$241,811	\$71,229	\$52,585
NOV	\$199,612	\$221,850	\$243,727	\$274,575	\$52,604	\$64,319
DEC	\$186,849	\$197,581	\$228,142	\$244,541	\$62,737	\$57,710
JAN	\$187,681		\$229,158		\$54,853	
FEB	\$152,975		\$186,782		\$63,075	
MAR	\$162,831		\$198,816		\$72,773	
APR	\$178,362		\$217,780		\$61,702	
MAY	\$186,050		\$227,167		\$56,171	
JUN	\$172,737		\$213,792		\$66,882	
<b>TOTALS</b>	<b>\$2,234,784</b>	<b>\$1,271,172</b>	<b>\$2,731,551</b>	<b>\$1,573,281</b>	<b>\$774,897</b>	<b>\$384,541</b>

# **Local Option Sales Tax**

**(FY2017 Budget= \$2,198,622) (58%Rec'd)**

<b>Mo.</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
Jul	\$175,513	\$187,382	\$202,531	\$225,542
Aug	\$185,534	\$201,792	\$218,443	\$232,992
Sep	\$177,229	\$187,099	\$197,427	\$197,831
Oct	\$167,567	\$172,412	\$189,286	\$195,376
Nov	\$183,249	\$190,787	\$199,612	\$221,850
Dec	\$168,248	\$179,360	\$186,849	\$197,581
Jan	\$166,621	\$186,355	\$187,681	
Feb	\$142,338	\$158,191	\$152,975	
Mar	\$147,639	\$152,180	\$162,831	
Apr	\$162,248	\$163,401	\$178,362	
May	\$160,102	\$157,109	\$186,050	
Jun	\$177,355	\$187,236	\$172,737	
<b>Total</b>	<b>\$2,013,643</b>	<b>\$2,123,304</b>	<b>\$2,234,784</b>	<b>\$1,271,172</b>

# Hotel / Motel Tax

**(FY17 Budget - \$676,675) 73% Rec'd**

Mo.	FY2014	FY2015	FY2016	FY2017
Jul	\$47,479	\$63,542	\$65,146	\$79,019
Aug	\$83,149	\$79,335	\$90,769	\$106,593
Sep	\$45,676	\$61,981	\$51,492	\$55,251
Oct	\$50,180	\$45,056	\$69,282	\$68,390
Nov	\$84,890	\$89,076	\$91,556	\$108,396
Dec	\$61,230	\$68,980	\$73,946	\$76,102
Jan	\$45,237	\$50,942	\$54,394	
Feb	\$26,779	\$32,491	\$41,162	
Mar	\$38,669	\$34,186	\$43,189	
Apr	\$49,693	\$47,752	\$55,425	
May	\$41,461	\$45,234	\$52,677	
Jun	\$55,642	\$59,018	\$54,595	
Total	\$630,085	\$677,593	\$743,633	\$493,751



# **SPLOST 2014 Update**

**Started Dec 2014 (72 month period)**

**DECEMBER 2016 is 25<sup>th</sup> month**

**Receipts = \$ 329,303**

**Cities' portion = \$ 42,381(ea.)**

**County's portion= \$ 244,541**

**Receipts TTD = \$ 7,816,310**

**Cities TTD = \$ 2,011,918 (\$1,005,959)**

**County's TTD = \$ 5,559,853**

# SPLOST2014 Receipts

Mo	2014	2015	2016	2017	2018	2019	2020
JAN		\$310,591	\$312,801				
FEB		\$263,653	\$254,958				
MAR		\$253,633	\$271,384				
APR		\$272,335	\$297,271				
MAY		\$261,848	\$310,084				
JUN		\$312,060	\$287,896				
JUL		\$337,552	\$375,904				
AUG		\$364,073	\$388,321				
SEP		\$329,045	\$329,708				
OCT		\$315,477	\$325,627				
NOV		\$332,688	\$369,749				X
DEC	\$298,934	\$311,415	\$329,303				<b>T-T-D</b>
<b>TOTAL</b>	<b>\$298,934</b>	<b>\$3,664,370</b>	<b>\$3,853,006</b>				<b>\$7,816,310</b>

# **NOVEMBER 2016 SPLOST RECEIPTS**

<b>Monthly Ach Receipt =</b>	<b>\$369,749</b>
<b>(-) 1% Admin. Fee</b>	<b>\$3,697</b>
<b>Sub-total</b>	<b>\$366,052</b>
<b>(-) Cleveland (13%)</b>	<b>\$47,587</b>
<b>(-) Helen (13%)</b>	<b>\$47,587</b>
<b>WC BOC (74%)</b>	<b>\$270,878</b>
<b>(-) Earmarked Debt Svc Funds</b>	<b>\$100,000</b>
<b>Project Fund Account</b>	<b>\$170,878</b>

# DECEMBER 2016 SPLOST RECEIPTS

<b>Monthly Ach Receipt =</b>	<b>\$329,303</b>
<b>(-) 1% Admin. Fee</b>	<b>\$3,293</b>
<b>Sub-total</b>	<b>\$326,010</b>
<b>(-) Cleveland (13%)</b>	<b>\$42,381</b>
<b>(-) Helen (13%)</b>	<b>\$42,381</b>
<b>WC BOC (74%)</b>	<b>\$241,248</b>
<b>(-) Earmarked Debt Svc Funds</b>	<b>\$100,000</b>
<b>Project Fund Account</b>	<b>\$141,248</b>

# FY2017 Separate Funds Budget to Actual

<b>Fund</b>	<b>Total Budget</b>	<b>Cost to Gen Fund</b>	<b>Revenues YTD</b>	<b>Expenditures YTD</b>	<b>% Spent</b>
<b>Solid Waste</b>	<b>\$76,629</b>	<b>\$0</b>	<b>\$37,052</b>	<b>\$28,882</b>	<b>38%</b>
<b>E-911</b>	<b>\$886,791</b>	<b>\$381,391</b>	<b>\$179,637</b>	<b>\$407,694</b>	<b>46%</b>
<b>DTF</b>	<b>\$558,065</b>	<b>\$0</b>	<b>\$56,846</b>	<b>\$253,212</b>	<b>45%</b>
<b>Enotah Judicial</b>	<b>\$739,254</b>	<b>\$185,426</b>	<b>\$241,606</b>	<b>\$320,068</b>	<b>44%</b>
		<b>DEC</b>	<b>2016</b>		

# QUESTIONS & COMMENTS