

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

**June 2017**  
**Preliminary**  
**Financial Status Report**  
**July 31, 2017**  
**4:30 PM**

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

**JUNE (As of 7/21/17)**

**Revenues - \$ 927,372**  
**Expenditures - \$ 1,768,053**

**YTD**

**Revenues - \$15,471,758 (94.9%)**  
**Expenditures - \$15,548,338 (95.4%)**

# **FY2014 – 2017 Alcohol Related Taxes & Fees**

**FY2017 Budget = \$120,719      105% Rec'd**

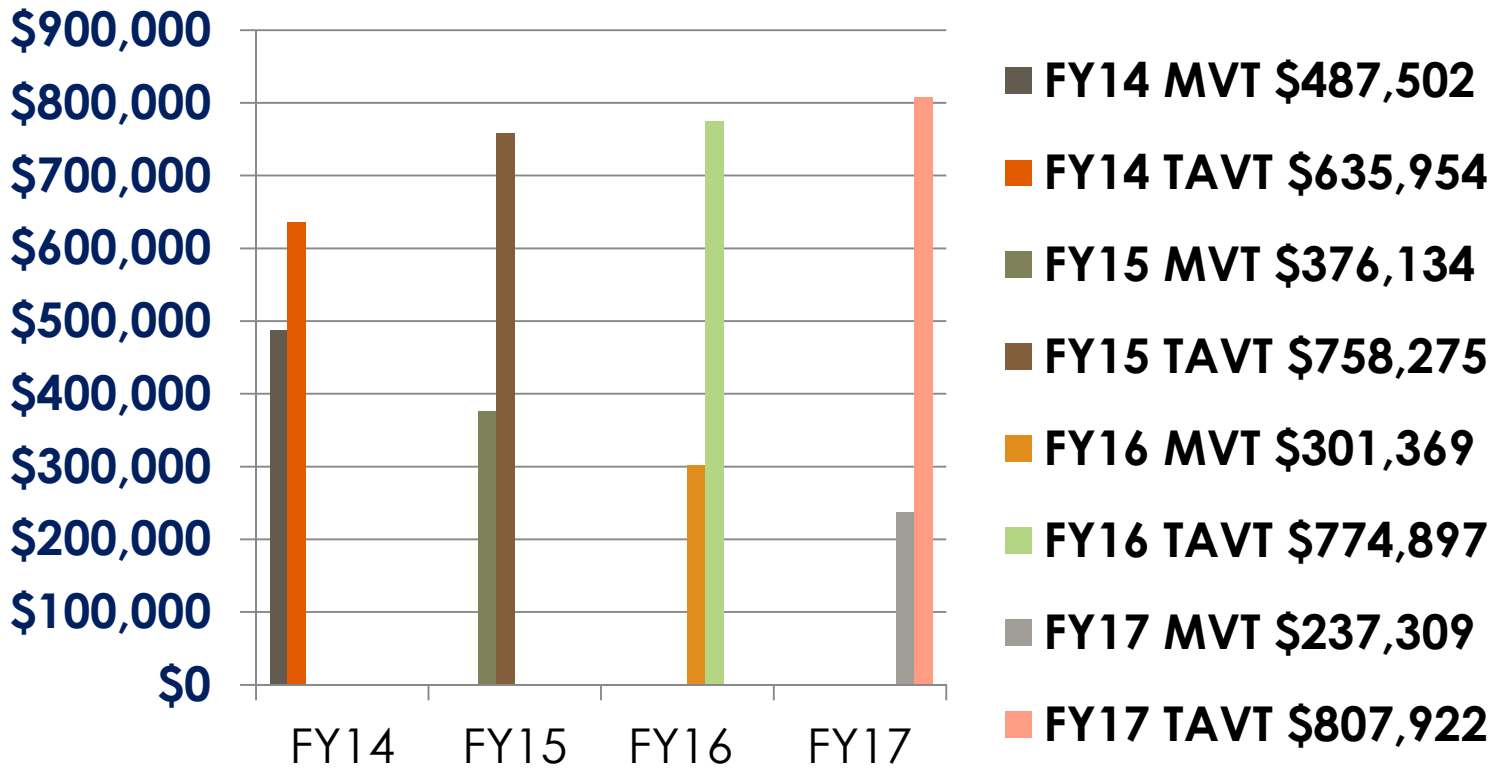
<b>Description</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
Background Check	\$550	\$550	\$850	\$550
Farm Winery	\$853	\$2,253	\$9,752	\$9,856
Retail Package	\$800	\$0	\$9,668	\$5,868
Retail Consumption	\$2,400	\$0	\$8,401	\$6,101
Lic. Appl. Fees	\$4,200	\$4,350	\$4,250	\$6,250
Lic. Appl. Renewals	\$16,605	\$17,826	\$1,553	\$6,152
Special Events	\$150	\$750	\$300	\$350
Alcohol Caterer	\$0	\$250	\$0	\$0
Alcohol Manufacturer	\$0	\$0	\$2,500	\$0
<b><u>License Fees Totals</u></b>	<b><u>\$25,558</u></b>	<b><u>\$25,979</u></b>	<b><u>\$37,274</u></b>	<b><u>\$35,127</u></b>
Beer & Wine Excise	\$70,173	\$76,874	\$83,556	\$85,186
Distilled Spirits Excise	\$0	\$0	\$0	\$406
<b><u>Excise Tax Totals</u></b>	<b><u>\$70,173</u></b>	<b><u>\$76,874</u></b>	<b><u>\$83,556</u></b>	<b><u>\$85,592</u></b>
<b><u>Total Taxes and Fees</u></b>	<b><u>\$95,731</u></b>	<b><u>\$108,599</u></b>	<b><u>\$120,830</u></b>	<b><u>\$120,719</u></b>

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

**FY17 BUDGET-\$750,000    108% 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	\$63,219
FEB		\$50,413	\$56,675	\$63,075	\$61,124
MAR	\$31,213	\$56,355	\$70,235	\$72,773	\$78,744
APR	\$50,725	\$61,384	\$72,184	\$61,702	\$63,432
MAY	\$50,859	\$53,944	\$67,612	\$56,171	\$71,513
JUN	\$46,597	\$55,088	\$64,476	\$66,882	\$85,349
<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>\$807,922</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	\$207,202	\$229,158	\$256,445	\$54,853	\$63,219
FEB	\$152,975	\$170,721	\$186,782	\$211,296	\$63,075	\$61,124
MAR	\$162,831	\$166,331	\$198,816	\$205,862	\$72,773	\$78,744
APR	\$178,362	\$188,654	\$217,780	\$230,347	\$61,702	\$63,432
MAY	\$186,050	\$200,930	\$227,167	\$248,685	\$56,171	\$71,513
JUN	\$172,737	\$212,703	\$213,792	\$263,256	\$66,882	\$85,349
<u>TOTALS</u>	<u>\$2,234,784</u>	<u>\$2,417,713</u>	<u>\$2,731,551</u>	<u>\$2,989,172</u>	<u>\$774,897</u>	<u>\$807,922</u>

# **Local Option Sales Tax**

**(FY2017 Budget= \$2,198,622) (110%Rec'd)**

<b>Mo.</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Jul</b>	<b>\$175,513</b>	<b>\$187,382</b>	<b>\$202,531</b>	<b>\$225,542</b>
<b>Aug</b>	<b>\$185,534</b>	<b>\$201,792</b>	<b>\$218,443</b>	<b>\$232,992</b>
<b>Sep</b>	<b>\$177,229</b>	<b>\$187,099</b>	<b>\$197,427</b>	<b>\$197,831</b>
<b>Oct</b>	<b>\$167,567</b>	<b>\$172,412</b>	<b>\$189,286</b>	<b>\$195,376</b>
<b>Nov</b>	<b>\$183,249</b>	<b>\$190,787</b>	<b>\$199,612</b>	<b>\$221,850</b>
<b>Dec</b>	<b>\$168,248</b>	<b>\$179,360</b>	<b>\$186,849</b>	<b>\$197,581</b>
<b>Jan</b>	<b>\$166,621</b>	<b>\$186,355</b>	<b>\$187,681</b>	<b>\$207,202</b>
<b>Feb</b>	<b>\$142,338</b>	<b>\$158,191</b>	<b>\$152,975</b>	<b>\$170,721</b>
<b>Mar</b>	<b>\$147,639</b>	<b>\$152,180</b>	<b>\$162,831</b>	<b>\$166,331</b>
<b>Apr</b>	<b>\$162,248</b>	<b>\$163,401</b>	<b>\$178,362</b>	<b>\$188,654</b>
<b>May</b>	<b>\$160,102</b>	<b>\$157,109</b>	<b>\$186,050</b>	<b>\$200,930</b>
<b>Jun</b>	<b>\$177,355</b>	<b>\$187,236</b>	<b>\$172,737</b>	<b>\$212,704</b>
<b>Total</b>	<b>\$2,013,643</b>	<b>\$2,123,304</b>	<b>\$2,234,784</b>	<b>\$2,417,713</b>

# Hotel / Motel Tax

**FY17 Budget-\$676,675 122% Rec'd**

<b>Mo.</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Jul</b>	<b>\$47,479</b>	<b>\$63,542</b>	<b>\$65,146</b>	<b>\$79,019</b>
<b>Aug</b>	<b>\$83,149</b>	<b>\$79,335</b>	<b>\$90,769</b>	<b>\$106,593</b>
<b>Sep</b>	<b>\$45,676</b>	<b>\$61,981</b>	<b>\$51,492</b>	<b>\$55,251</b>
<b>Oct</b>	<b>\$50,180</b>	<b>\$45,056</b>	<b>\$69,282</b>	<b>\$68,390</b>
<b>Nov</b>	<b>\$84,890</b>	<b>\$89,076</b>	<b>\$91,556</b>	<b>\$108,396</b>
<b>Dec</b>	<b>\$61,230</b>	<b>\$68,980</b>	<b>\$73,946</b>	<b>\$76,102</b>
<b>Jan</b>	<b>\$45,237</b>	<b>\$50,942</b>	<b>\$54,394</b>	<b>\$69,390</b>
<b>Feb</b>	<b>\$26,779</b>	<b>\$32,491</b>	<b>\$41,162</b>	<b>\$41,343</b>
<b>Mar</b>	<b>\$38,669</b>	<b>\$34,186</b>	<b>\$43,189</b>	<b>\$41,473</b>
<b>Apr</b>	<b>\$49,693</b>	<b>\$47,752</b>	<b>\$55,425</b>	<b>\$59,647</b>
<b>May</b>	<b>\$41,461</b>	<b>\$45,234</b>	<b>\$52,677</b>	<b>\$58,751</b>
<b>Jun</b>	<b>\$55,642</b>	<b>\$59,018</b>	<b>\$54,595</b>	<b>\$59,718</b>
<b>Total</b>	<b>\$630,085</b>	<b>\$677,593</b>	<b>\$743,633</b>	<b>\$824,073</b>



# **SPLOST 2014 Update**

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

**JUNE 2017 is 31<sup>th</sup> month**

**Receipts = \$ 354,506**

**Cities' portion = \$ 45,625 (ea.)**

**County's portion = \$ 263,256**

**Receipts TTD = \$ 9,727,213**

**Cities TTD = \$ 2,503,784 (\$1,251,892)**

**County's TTD = \$ 7,223,429**

# SPLOST2014 Receipts

Mo	2014	2015	2016	2017	2018	2019	2020
JAN		\$310,591	\$312,801	\$345,335			
FEB		\$263,653	\$254,958	\$284,536			
MAR		\$253,633	\$271,384	\$277,218			
APR		\$272,335	\$297,271	\$314,424			
MAY		\$261,848	\$310,084	\$334,884			
JUN		\$312,060	\$287,896	\$354,506			
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>\$1,910,903</b>			<b>\$9,727,213</b>

# **JUNE 2017 SPLOST RECEIPTS**

<b>Monthly Ach Receipt =</b>	<b>\$354,506</b>
<b>(-) 1% Admin. Fee</b>	<b>\$3,545</b>
<b>Sub-total</b>	<b>\$350,961</b>
<b>(-) Cleveland (13%)</b>	<b>\$45,625</b>
<b>(-) Helen (13%)</b>	<b>\$45,625</b>
<b>WC BOC (74%)</b>	<b>\$259,711</b>
<b>(-) Earmarked Debt Svc Funds</b>	<b>\$100,000</b>
<b>Project Fund Account</b>	<b>\$159,711</b>

# FY2017 Separate Funds Budget to Actual Preliminary

Fund	Total Budget	Cost to Gen Fund	Revenues YTD	Expenditures YTD	% Spent
Solid Waste	\$76,629	\$0	\$86,542	\$80,425	105%
E-911	\$886,791	\$381,391	\$804,879	\$879,122	99%
DTF	\$558,065	\$0	\$452,547	\$641,741	115%
Enotah Judicial	\$739,254	\$185,426	\$710,222	\$669,601	91%
		<b>JUNE</b>	<b>2017</b>		

# QUESTIONS & COMMENTS