

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

**September 2016**

**Preliminary**

**Financial Status Report**

**November 7, 2016**

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

**SEPTEMBER (25% of FY2017)**

**Revenues - \$ 938,966**

**Expenditures - \$1,172,086**

**YTD**

**Revenues - \$ 1,673,448 (10%)**

**Expenditures - \$3,533,702 (23%)**

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

**2017 Budget = \$114,800**

**10%Rec'd**

<b>Taxes &amp; Fees</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017 (3 mo.)</b>
Wine Tax	\$25,211	\$19,659	\$22,021	\$29,120	\$ 4,955
Beer Tax	60,203	50,514	54,853	54,436	5,317
Background Check	100	550	550	850	300
Farm Winery Fee	2,602	853	2,253	9,752	
Retail Pkg. Fee	800	800	0	9,668	1,067
Retail Consumption	2,400	2,400	0	8,401	
Lic. Appl. Fees	3,750	4,200	4,350	4,250	150
Lic. Appl. Renewals	15,952	16,605	17,826	1,553	150
Spec. Event Fee	150	150	750	300	
Variance Review	0	0	5746	0	
Alcohol Caterer			250	0	
Alcohol Manufacturer				2,500	
<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>\$ 11,939</u></b>

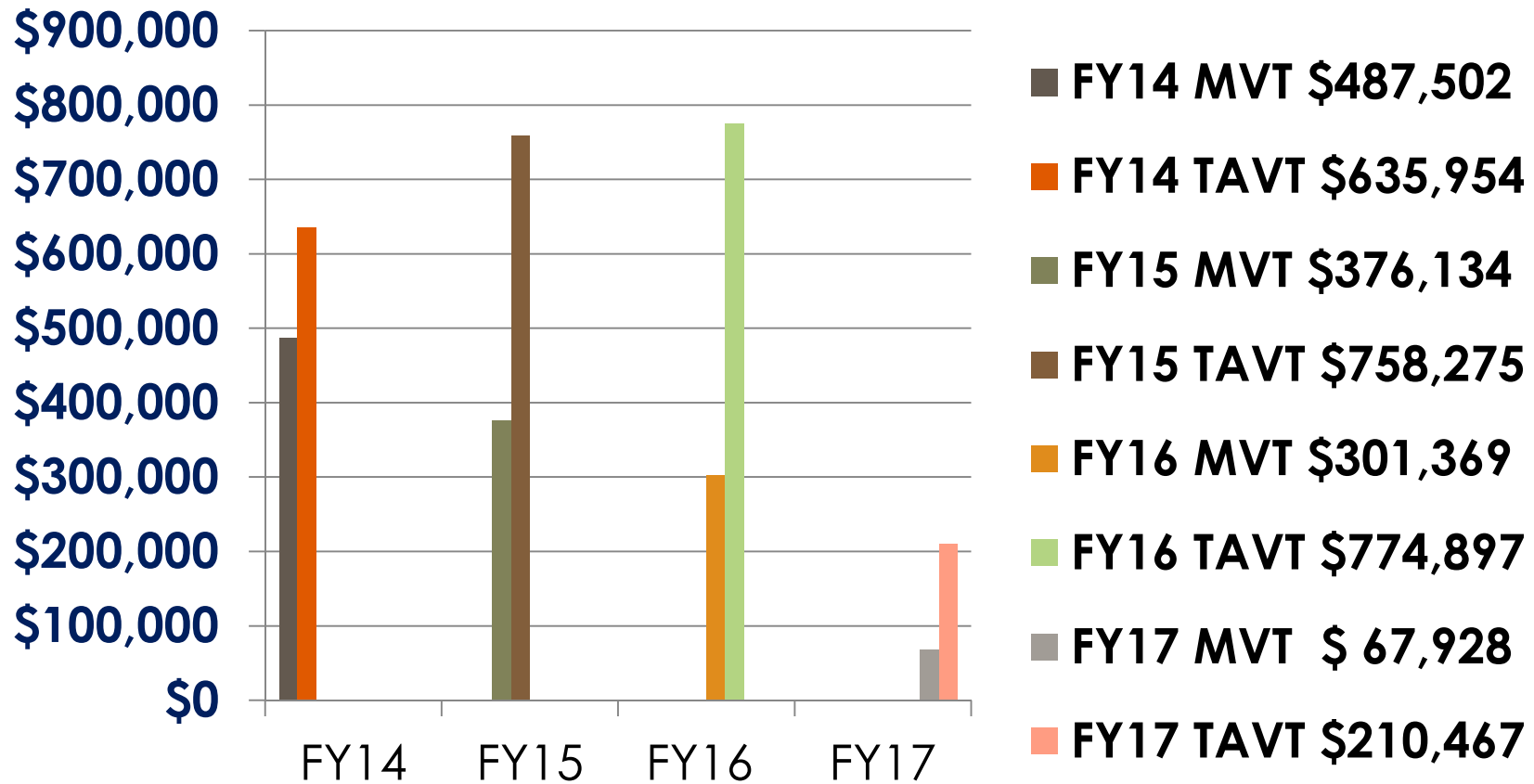
# **TAVT (TITLE AD VALOREM TAX)**

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

**28% Rec'd**

<b>MONTH</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>JUL</b>		<b>\$60,492</b>	<b>\$68,534</b>	<b>\$77,047</b>	<b>\$58,370</b>
<b>AUG</b>		<b>\$55,090</b>	<b>\$72,280</b>	<b>\$64,982</b>	<b>\$81,052</b>
<b>SEP</b>		<b>\$49,087</b>	<b>\$61,407</b>	<b>\$70,842</b>	<b>\$71,045</b>
<b>OCT</b>		<b>\$50,379</b>	<b>\$57,143</b>	<b>\$71,229</b>	
<b>NOV</b>		<b>\$45,672</b>	<b>\$44,619</b>	<b>\$52,604</b>	
<b>DEC</b>		<b>\$47,663</b>	<b>\$60,349</b>	<b>\$62,737</b>	
<b>JAN</b>		<b>\$50,387</b>	<b>\$62,761</b>	<b>\$54,853</b>	
<b>FEB</b>		<b>\$50,413</b>	<b>\$56,675</b>	<b>\$63,075</b>	
<b>MAR</b>	<b>\$31,213</b>	<b>\$56,355</b>	<b>\$70,235</b>	<b>\$72,773</b>	
<b>APR</b>	<b>\$50,725</b>	<b>\$61,384</b>	<b>\$72,184</b>	<b>\$61,702</b>	
<b>MAY</b>	<b>\$50,859</b>	<b>\$53,944</b>	<b>\$67,612</b>	<b>\$56,171</b>	
<b>JUN</b>	<b>\$46,597</b>	<b>\$55,088</b>	<b>\$64,476</b>	<b>\$66,882</b>	
<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>\$210,467</u></b>

# TAVT & MOTOR VEHICLE TAX FY2014-2017 COMPARSION



# FY2015 - FY2017

## **LOST** / **SPLOST** / **TAVT** COMPARISON

	<b>LOST</b>			<b>SPLOST (COUNTY'S 74%)</b>			<b>TAVT</b>		
	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
JUL	\$187,382	\$202,531	\$225,542	\$231,105	\$247,290	\$279,146	\$68,534	\$77,047	\$58,370
AUG	\$201,792	\$218,443	\$232,992	\$248,877	\$266,720	\$288,367	\$72,281	\$64,982	\$81,052
SEP	\$187,099	\$197,427	\$197,831	\$230,756	\$241,058	\$244,841	\$61,407	\$70,842	\$71,045
OCT	\$172,412	\$189,286		\$212,642	\$231,119		\$57,143	\$71,229	
NOV	\$190,787	\$199,612		\$235,304	\$243,727		\$44,619	\$52,604	
DEC	\$179,360	\$186,849		\$221,988	\$228,142		\$60,349	\$62,737	
JAN	\$186,355	\$187,681		\$229,837	\$229,158		\$62,761	\$54,853	
FEB	\$158,191	\$152,975		\$193,152	\$186,782		\$56,675	\$63,075	
MAR	\$152,180	\$162,831		\$185,811	\$198,816		\$70,235	\$72,773	
APR	\$163,401	\$178,362		\$199,512	\$217,780		\$72,184	\$61,702	
MAY	\$157,109	\$186,050		\$191,830	\$227,167		\$67,612	\$56,171	
JUN	\$187,236	\$172,737		\$228,615	\$213,792		\$64,476	\$66,882	
<b>TOTALS</b>	<b>\$2,123,304</b>	<b>\$2,234,784</b>	<b>\$656,365</b>	<b>\$2,609,428</b>	<b>\$2,731,551</b>	<b>\$812,354</b>	<b>\$758,275</b>	<b>\$774,897</b>	<b>\$210,467</b>

# **Local Option Sales Tax**

**(FY2017 Budget= \$2,198,622) (30%Rec'd)**

<b>Mo.</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
Jul	\$188,240	\$185,623	\$175,513	\$187,382	\$202,531	\$225,542
Aug	\$209,510	\$198,461	\$185,534	\$201,792	\$218,443	\$232,992
Sep	\$185,831	\$181,540	\$177,229	\$187,099	\$197,427	\$197,831
Oct	\$176,305	\$179,310	\$167,567	\$172,412	\$189,286	
Nov	\$186,307	\$191,892	\$183,249	\$190,787	\$199,612	
Dec	\$164,118	\$169,449	\$168,248	\$179,360	\$186,849	
Jan	\$179,624	\$171,012	\$166,621	\$186,355	\$187,681	
Feb	\$142,504	\$110,793	\$142,338	\$158,191	\$152,975	
Mar	\$155,142	\$182,376	\$147,639	\$152,180	\$162,831	
Apr	\$162,574	\$155,189	\$162,248	\$163,401	\$178,362	
May	\$158,127	\$154,301	\$160,102	\$157,109	\$186,050	
Jun	\$171,023	\$165,527	\$177,355	\$187,236	\$172,737	
<b>Total</b>	<b>\$2,079,305</b>	<b>\$2,045,473</b>	<b>\$2,013,643</b>	<b>\$2,123,304</b>	<b>\$2,234,784</b>	<b>\$656,365</b>

# **Hotel / Motel Tax**

**(FY17 Budget - \$676,675)    36% Rec'd**

<b>Mo.</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>
<b>Jul</b>	<b>\$63,003</b>	<b>\$67,145</b>	<b>\$47,479</b>	<b>\$63,542</b>	<b>\$65,146</b>	<b>\$79,019</b>
<b>Aug</b>	<b>\$88,114</b>	<b>\$88,217</b>	<b>\$83,149</b>	<b>\$79,335</b>	<b>\$90,769</b>	<b>\$106,593</b>
<b>Sep</b>	<b>\$45,090</b>	<b>\$47,860</b>	<b>\$45,676</b>	<b>\$61,981</b>	<b>\$51,492</b>	<b>\$55,251</b>
<b>Oct</b>	<b>\$60,855</b>	<b>\$55,008</b>	<b>\$50,180</b>	<b>\$45,056</b>	<b>\$69,282</b>	
<b>Nov</b>	<b>\$91,933</b>	<b>\$87,823</b>	<b>\$84,890</b>	<b>\$89,076</b>	<b>\$91,556</b>	
<b>Dec</b>	<b>\$61,380</b>	<b>\$67,621</b>	<b>\$61,230</b>	<b>\$68,980</b>	<b>\$73,946</b>	
<b>Jan</b>	<b>\$64,231</b>	<b>\$48,256</b>	<b>\$45,237</b>	<b>\$50,942</b>	<b>\$54,394</b>	
<b>Feb</b>	<b>\$32,974</b>	<b>\$36,716</b>	<b>\$26,779</b>	<b>\$32,491</b>	<b>\$41,162</b>	
<b>Mar</b>	<b>\$38,021</b>	<b>\$37,619</b>	<b>\$38,669</b>	<b>\$34,186</b>	<b>\$43,189</b>	
<b>Apr</b>	<b>\$42,783</b>	<b>\$40,815</b>	<b>\$49,693</b>	<b>\$47,752</b>	<b>\$55,425</b>	
<b>May</b>	<b>\$49,623</b>	<b>\$51,132</b>	<b>\$41,461</b>	<b>\$45,234</b>	<b>\$52,677</b>	
<b>Jun</b>	<b>\$51,494</b>	<b>\$45,059</b>	<b>\$55,642</b>	<b>\$59,018</b>	<b>\$54,595</b>	
<b>Total</b>	<b>\$689,501</b>	<b>\$673,271</b>	<b>\$630,085</b>	<b>\$677,593</b>	<b>\$743,633</b>	<b>\$240,863</b>



# **SPLOST 2014 Update**

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

**SEPTEMBER 2016 is 22<sup>th</sup> month**

**Receipts = \$ 329,708**

**Cities' portion = \$ 42,433 ea.**

**County's portion = \$ 244,841**

**Receipts TTD = \$ 6,791,631**

**Cities TTD = \$ 1,748,164 (\$874,082)**

**County's TTD = \$ 4,989,366**

# SPLOST2014 YTD 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				X
JUN		\$312,060	\$287,896				
JUL		\$337,552	\$375,904				
AUG		\$364,073	\$388,321				
SEP		\$329,045	\$329,708				
OCT		\$315,477					
NOV		\$332,688					
DEC	\$298,934	\$311,415					<b>T-T-D</b>
<b>TOTAL</b>	<b>\$298,934</b>	<b>\$3,664,370</b>	<b>\$2,828,327</b>				<b>\$6,791,631</b>

# **AUGUST 2016 SPLOST RECEIPTS**

<b>Monthly Ach Receipt =</b>	<b>\$388,320.66</b>
<b>(-) 1% Admin. Fee</b>	<b>\$3,883.21</b>
<b>Sub-total</b>	<b>\$384,437.45</b>
<b>(-) Cleveland (13%)</b>	<b>\$49,976.87</b>
<b>(-) Helen (13%)</b>	<b>\$49,976.87</b>
<b>WC BOC (74%)</b>	<b>\$284,483.72</b>
<b>(-) Earmarked Debt Svc Funds</b>	<b>\$100,000.00</b>
<b>Project Fund Account</b>	<b>\$184,483.72</b>

# SEPTEMBER 2016 SPLOST RECEIPTS

<b>Monthly Ach Receipt =</b>	<b>\$327,707.68</b>
<b>(-) 1% Admin. Fee</b>	<b>\$3,297.08</b>
<b>Sub-total</b>	<b>\$326,410.60</b>
<b>(-) Cleveland (13%)</b>	<b>\$42,433.38</b>
<b>(-) Helen (13%)</b>	<b>\$42,433.38</b>
<b>WC BOC (74%)</b>	<b>\$241,543.85</b>
<b>(-) Earmarked Debt Svc Funds</b>	<b>\$100,000.00</b>
<b>Project Fund Account</b>	<b>\$141,543.85</b>

# **FY2017 Separate Funds**

## **Budget to Actual**

### **PRELIMINARY**

<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>\$18,415</b>	<b>\$8,962</b>	<b>12%</b>
<b>E-911</b>	<b>\$886,791</b>	<b>\$381,391</b>	<b>\$20,551</b>	<b>\$201,835</b>	<b>23%</b>
<b>DTF</b>	<b>\$558,065</b>	<b>\$0</b>	<b>\$133,684</b>	<b>\$148,584</b>	<b>27%</b>
<b>Enotah Judicial</b>	<b>\$739,254</b>	<b>\$185,426</b>	<b>\$174,503</b>	<b>\$134,203</b>	<b>18%</b>
		<b>SEPT</b>	<b>2016</b>		

# QUESTIONS & COMMENTS