

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

**October 2017**  
**Financial Status Report**  
**November 27, 2017**

# **General Fund**

## **Revenues & Expenditures**

### **2018 Budget = \$16,938,774**

#### **OCTOBER**

**Revenues - \$ 2,894,101**  
**Expenditures - \$ 1,281,631**

#### **YTD**

**Revenues - \$ 4,554,322 ( 27%)**  
**Expenditures - \$ 5,039,396 (30%)**

# FY2014 – 2018 Alcohol Related Taxes & Fees

FY2018 Budget = \$114,800

22% Rec'd

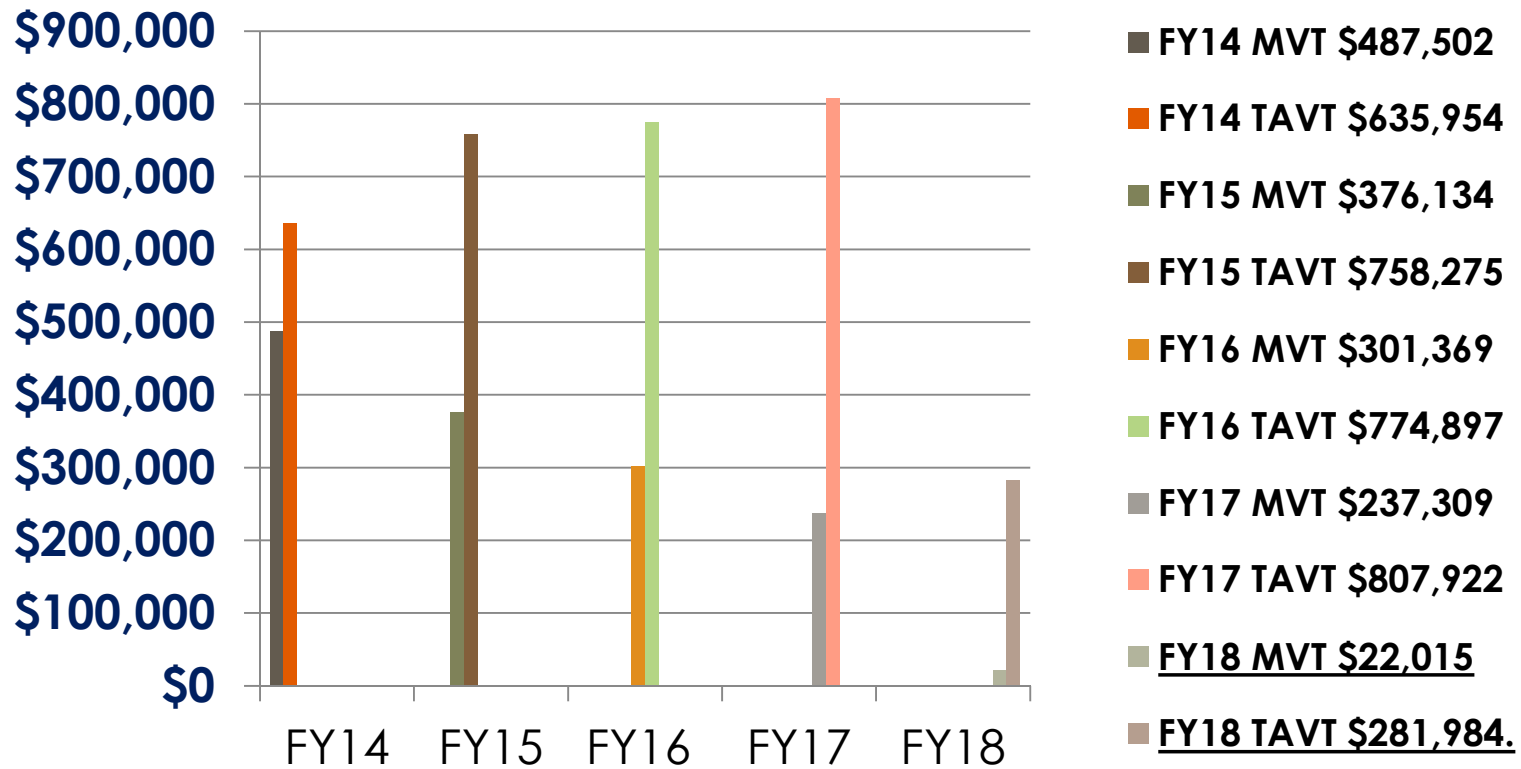
Description	FY2014	FY2015	FY2016	FY2017	FY2018 4 months
Background Check	\$550	\$550	\$850	\$550	\$350
Farm Winery	\$853	\$2,253	\$9,752	\$9,856	\$0
Retail Package	\$800	\$0	\$9,668	\$5,868	\$0
Retail Consumption	\$2,400	\$0	\$8,401	\$6,101	\$0
Lic. Appl. Fees	\$4,200	\$4,350	\$4,250	\$6,250	\$0
Lic. Appl. Renewals	\$16,605	\$17,826	\$1,553	\$6,152	\$0
Special Events	\$150	\$750	\$300	\$350	\$350
Alcohol Caterer	\$0	\$250	\$0	\$0	\$0
Alcohol Manufacturer	\$0	\$0	\$2,500	\$0	\$0
<u>License Fees Totals</u>	<u>\$25,558</u>	<u>\$25,979</u>	<u>\$37,274</u>	<u>\$35,127</u>	<u>\$700</u>
Beer & Wine Excise	\$70,173	\$76,874	\$83,556	\$85,186	\$23,517
Distilled Spirits Excise	\$0	\$0	\$0	\$406	\$942
<u>Excise Tax Totals</u>	<u>\$70,173</u>	<u>\$76,874</u>	<u>\$83,556</u>	<u>\$85,592</u>	<u>\$24,459</u>
<u>Total Fees &amp; Taxes</u>	<u>\$95,731</u>	<u>\$108,599</u>	<u>\$120,830</u>	<u>\$120,719</u>	<u>\$25,159</u>

# TAVT (TITLE AD VALOREM TAX)

## FY2018 BUDGET-\$780,000 37% Rec'd

MONTH	FY2013	FY2014	FY2015	FY2016	FY2017	FY2018
JUL		\$60,492	\$68,534	\$77,047	\$58,370	\$76,727
AUG		\$55,090	\$72,280	\$64,982	\$81,052	\$71,772
SEP		\$49,087	\$61,407	\$70,842	\$71,045	\$61,588
OCT		\$50,379	\$57,143	\$71,229	\$52,585	\$71,896
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>	<b><u>\$281,983</u></b>

# TAVT & MOTOR VEHICLE TAX FY2014-2018 COMPARSION



# FY2016-FY2017-FY2018

## LOST / SPLOST / TAVT COMPARISON

	<u>LOST</u>			<u>SPLOST</u> (COUNTY'S 74%)			<u>TAVT</u>		
	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>	<u>FY2016</u>	<u>FY2017</u>	<u>FY2018</u>
JUL	\$202,531	\$225,542	\$226,216	\$247,290	\$279,146	\$279,979	\$77,047	\$58,370	\$76,727
AUG	\$218,443	\$232,992	\$247,945	\$266,720	\$288,367	\$302,742	\$64,982	\$81,052	\$71,772
SEP	\$197,427	\$197,831	\$218,264	\$241,058	\$244,841	\$270,138	\$70,842	\$71,045	\$61,588
OCT	\$189,286	\$195,376	\$231,679	\$231,119	\$241,811	\$286,742	\$71,229	\$52,585	\$71,896
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	
<b>TOTAL</b>	<b>\$2,234,784</b>	<b>\$2,417,713</b>	<b>\$924,104</b>	<b>\$2,731,551</b>	<b>\$2,989,172</b>	<b>\$1,139,601</b>	<b>\$774,897</b>	<b>\$807,922</b>	<b>\$281,983</b>

# **Local Option Sales Tax**

**(FY2018 Budget= \$2,311,809) (40%Rec'd)**

<b>Mo.</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
<b>Jul</b>	<b>\$175,513</b>	<b>\$187,382</b>	<b>\$202,531</b>	<b>\$225,542</b>	<b>\$226,216</b>
<b>Aug</b>	<b>\$185,534</b>	<b>\$201,792</b>	<b>\$218,443</b>	<b>\$232,992</b>	<b>\$247,945</b>
<b>Sep</b>	<b>\$177,229</b>	<b>\$187,099</b>	<b>\$197,427</b>	<b>\$197,831</b>	<b>\$218,264</b>
<b>Oct</b>	<b>\$167,567</b>	<b>\$172,412</b>	<b>\$189,286</b>	<b>\$195,376</b>	<b>\$231,679</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>	<b>\$924,104</b>

# Hotel / Motel Tax

**FY2018 Budget-\$700,675 49% Rec'd**

Mo.	FY2014	FY2015	FY2016	FY2017	FY2018
Jul	\$47,479	\$63,542	\$65,146	\$79,019	\$79,034
Aug	\$83,149	\$79,335	\$90,769	\$106,593	\$112,268
Sep	\$45,676	\$61,981	\$51,492	\$55,251	\$68,736
Oct	\$50,180	\$45,056	\$69,282	\$68,390	\$80,606
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	\$69,390	
Feb	\$26,779	\$32,491	\$41,162	\$41,343	
Mar	\$38,669	\$34,186	\$43,189	\$41,473	
Apr	\$49,693	\$47,752	\$55,425	\$59,647	
May	\$41,461	\$45,234	\$52,677	\$58,751	
Jun	\$55,642	\$59,018	\$54,595	\$59,718	
Total	\$630,085	\$677,593	\$743,633	\$824,073	\$340,644



# **SPLOST 2014 Update**

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

**OCTOBER 2017 is 35<sup>th</sup> month**

**Receipts = \$ 386,133**

**Cities' portion = \$ 49,695 (ea.)**

**County's portion = \$ 286,742**

**Receipts TTD = \$ 11,267,387**

**Cities TTD = \$ 2,900,226 (\$1,450,113)**

**County's TTD = \$ 8,367,161**

# **SPLOST2014 Receipts**

<b>Mo</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
<b>JAN</b>		<b>\$310,591</b>	<b>\$312,801</b>	<b>\$345,335</b>			
<b>FEB</b>		<b>\$263,653</b>	<b>\$254,958</b>	<b>\$284,536</b>			
<b>MAR</b>		<b>\$253,633</b>	<b>\$271,384</b>	<b>\$277,218</b>			
<b>APR</b>		<b>\$272,335</b>	<b>\$297,271</b>	<b>\$314,424</b>			
<b>MAY</b>		<b>\$261,848</b>	<b>\$310,084</b>	<b>\$334,884</b>			
<b>JUN</b>		<b>\$312,060</b>	<b>\$287,896</b>	<b>\$354,506</b>			
<b>JUL</b>		<b>\$337,552</b>	<b>\$375,904</b>	<b>\$377,025</b>			
<b>AUG</b>		<b>\$364,073</b>	<b>\$388,321</b>	<b>\$413,243</b>			
<b>SEP</b>		<b>\$329,045</b>	<b>\$329,708</b>	<b>\$363,773</b>			
<b>OCT</b>		<b>\$315,477</b>	<b>\$325,627</b>	<b>\$386,133</b>			
<b>NOV</b>		<b>\$332,688</b>	<b>\$369,749</b>				<b>X</b>
<b>DEC</b>	<b>\$298,934</b>	<b>\$311,415</b>	<b>\$329,303</b>				<b>T-T-D</b>
<b>TOTAL</b>	<b>\$298,934</b>	<b>\$3,664,370</b>	<b>\$3,853,006</b>	<b>\$3,451,077</b>			<b>\$11,267,387</b>

# **OCTOBER 2017 SPLOST RECEIPTS**

<b>Monthly Ach Receipt =</b>	<b>\$386,133</b>
<b>(-) 1% Admin. Fee</b>	<b>\$3,861</b>
<b>Sub-total</b>	<b>\$382,272</b>
<b>(-) Cleveland (13%)</b>	<b>\$49,695</b>
<b>(-) Helen (13%)</b>	<b>\$49,695</b>
<b>WC BOC (74%)</b>	<b>\$282,881</b>
<b>(-) Earmarked Debt Svc Funds</b>	<b>\$100,000</b>
<b>Project Fund Account</b>	<b>\$182,881</b>

# Separate Fund FY2018 Budget to Actual

Fund	Total Budget	Cost to Gen Fund	Revenues YTD	Expenditures YTD	% Spent
Solid Waste	\$77,817	\$0	\$30,552	\$13,633	18%
E-911	\$900,291	\$381,391	\$159,501	\$302,352	34%
DTF	\$635,779	\$0	\$276,219	\$164,402	26%
Enotah Judicial	\$776,230	\$189,072	\$374,642	\$179,468	24%
		OCTOBER	2017		

# QUESTIONS & COMMENTS