

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

**June 2015**  
**Financial Status Report**  
**July 27, 2015**

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

June Revenues - \$ 482,929  
YTD Revenues - \$13,591,111 (85%)

June Expenditures - \$ 1,441,998  
YTD Expenditures - \$14,662,906 (92%)

**June is last month of FY2015**

# FY2010-2015 Alcohol Related Taxes & Fees

2015 Budget = \$108,599

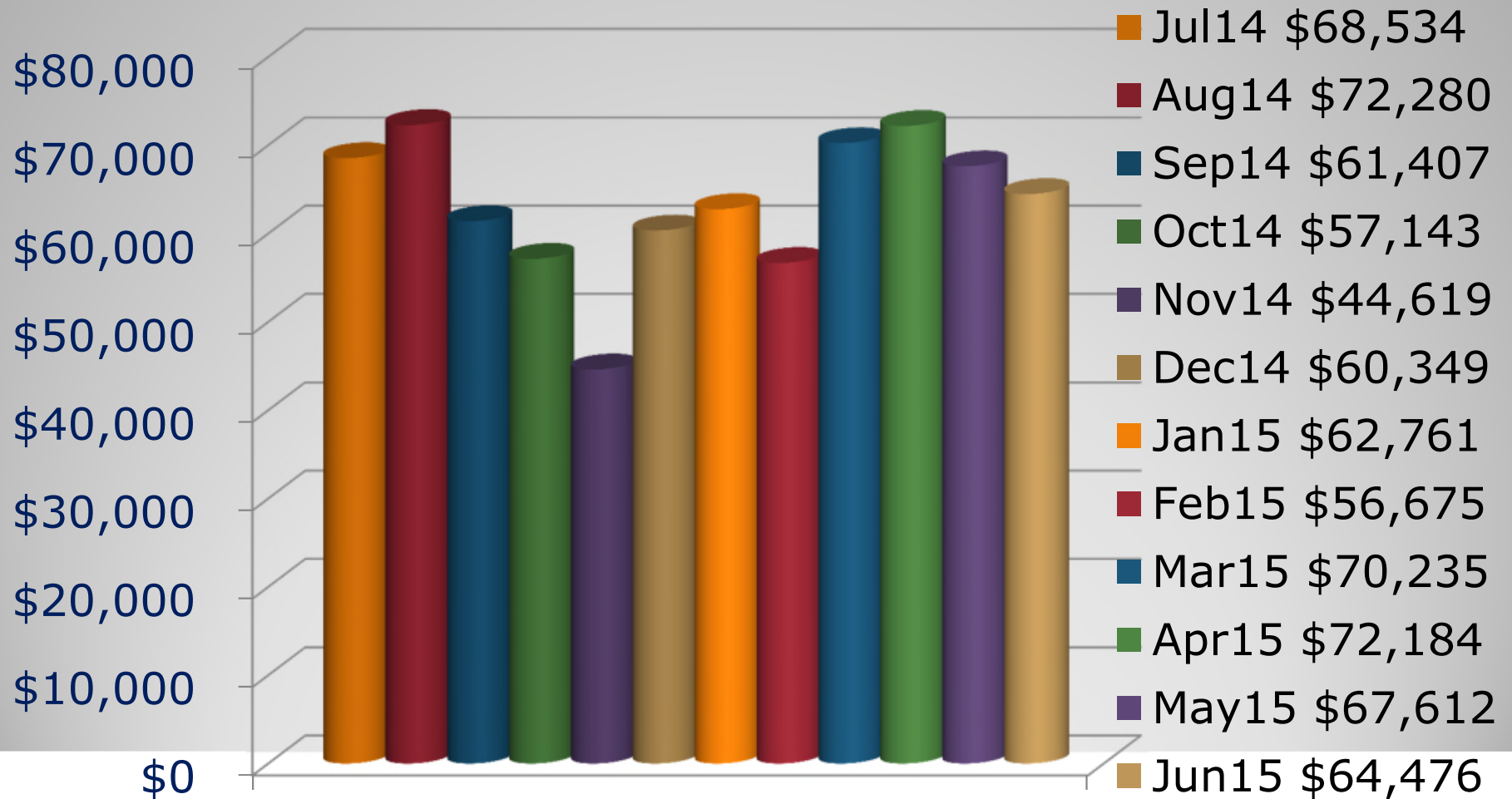
Rec'd 111%

| <b>Taxes &amp; Fees</b> | <b>FY2010</b>           | <b>FY2011</b>           | <b>FY2012</b>           | <b>FY2013</b>           | <b>FY2014</b>          | <b>FY2015</b>           |
|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| Wine Tax                | \$1,938                 | \$3,315                 | \$30,174                | \$25,211                | \$19,659               | \$22,021                |
| Beer Tax                | 153,104                 | 170,981                 | 116,744                 | 60,203                  | 50,514                 | 54,853                  |
| Background Checks       | 50                      | 300                     | 950                     | 100                     | 550                    | 550                     |
| Farm Winery Fee         | 7,912                   | 2,250                   | 0                       | 2,602                   | 853                    | 2,253                   |
| Retail Pkg. Fee         | 4,800                   | 800                     | 800                     | 800                     | 800                    | 0                       |
| Retail Consumption      | 3,600                   | 1,200                   | 1,200                   | 2,400                   | 2,400                  | 0                       |
| Lic. Appl. Fees         | 3,150                   | 1,100                   | 3,460                   | 3,750                   | 4,200                  | 4,350                   |
| Lic. Appl. Renewals     |                         | 17,012                  | 17,294                  | 15,952                  | 16,605                 | 17,826                  |
| Spec. Event Fee         | 200                     | 250                     | 150                     | 150                     | 150                    | 750                     |
| Variance Review         |                         | 100                     | 0                       | 0                       | 0                      | 5746                    |
| Alcohol Caterer         |                         |                         |                         |                         |                        | 250                     |
| <b>Totals</b>           | <b><u>\$174,754</u></b> | <b><u>\$197,308</u></b> | <b><u>\$170,772</u></b> | <b><u>\$111,168</u></b> | <b><u>\$95,731</u></b> | <b><u>\$108,599</u></b> |

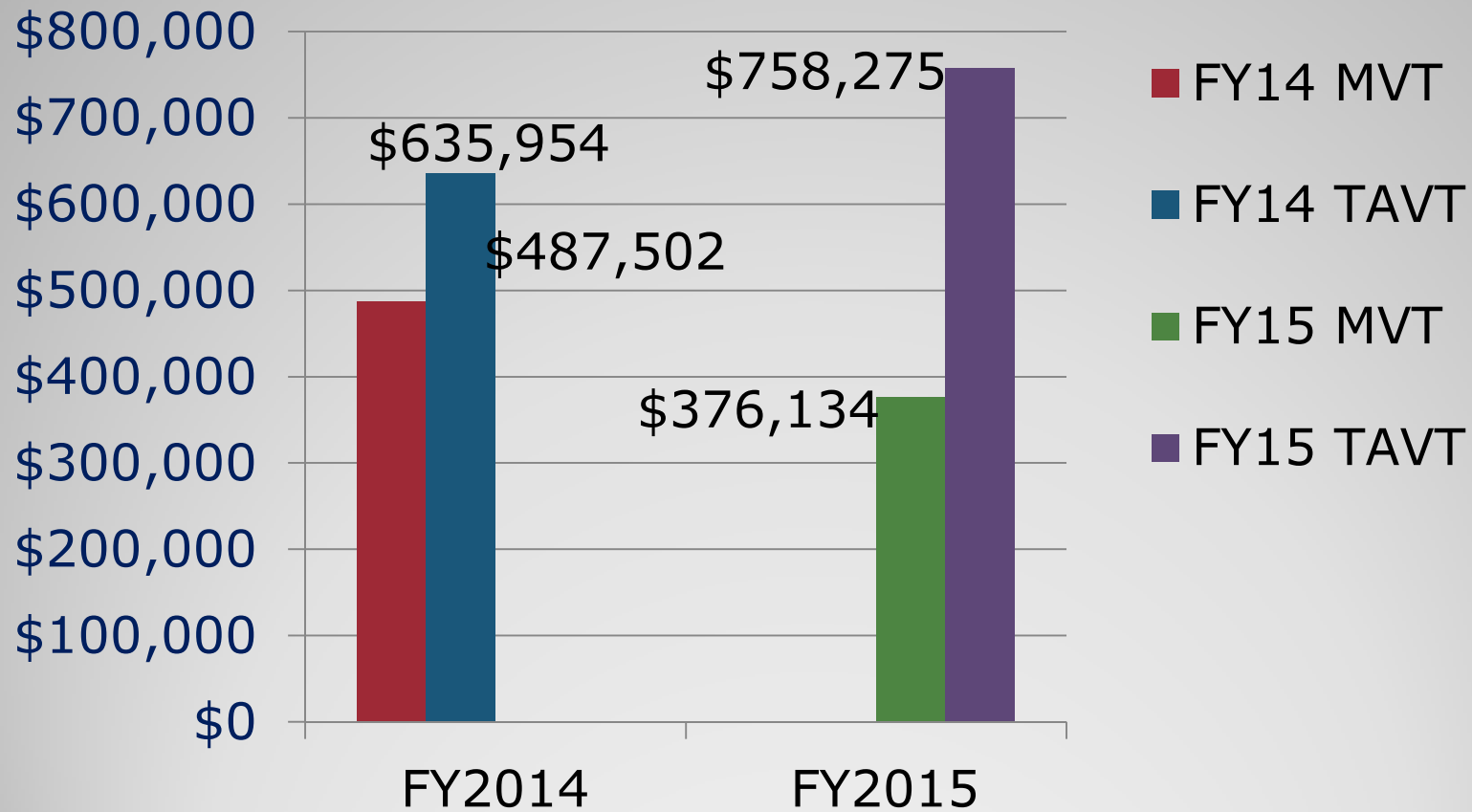
**TITLE AD VALOREM TAX (TAVT) Budget - \$600,000**

**Jul2014 – Jun2015 = \$758,275 (126% Rec'd)**

**(Jul2013 - Jun2014 = \$635,952)**



# TAVT & MOTOR VEHICLE TAX FY2014-2015 COMPARISON



# FY2014 - 2015

## LOST / SPLOST / TAVT COMPARISON

|                      | <u>LOST</u>               |                           | <u>SPLOST ( Co -74%)</u>  |                           | <u>TAVT</u>             |                         |
|----------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|-------------------------|
|                      | <u>FY2014</u>             | <u>FY2015</u>             | <u>FY2014</u>             | <u>FY2015</u>             | <u>FY2014</u>           | <u>FY2015</u>           |
| JUL                  | \$175,513                 | \$187,382                 | \$216,479                 | \$231,105                 | \$60,492                | \$68,534                |
| AUG                  | \$185,534                 | \$201,792                 | \$228,738                 | \$248,877                 | \$55,090                | \$72,281                |
| SEP                  | \$177,229                 | \$187,099                 | \$218,670                 | \$230,756                 | \$49,087                | \$61,407                |
| OCT                  | \$167,555                 | \$172,412                 | \$206,651                 | \$212,642                 | \$50,379                | \$57,143                |
| NOV                  | \$183,249                 | \$190,787                 | \$226,008                 | \$235,304                 | \$45,672                | \$44,619                |
| DEC                  | \$168,248                 | \$179,360                 | \$207,507                 | \$221,988                 | \$47,663                | \$60,349                |
| JAN                  | \$166,621                 | \$186,355                 | \$205,500                 | \$229,837                 | \$50,387                | \$62,761                |
| FEB                  | \$142,338                 | \$158,191                 | \$175,550                 | \$193,152                 | \$50,413                | \$56,675                |
| MAR                  | \$147,639                 | \$152,180                 | \$182,084                 | \$185,811                 | \$56,355                | \$70,235                |
| APR                  | \$162,248                 | \$163,401                 | \$200,106                 | \$199,512                 | \$61,384                | \$72,184                |
| MAY                  | \$160,102                 | \$157,109                 | \$197,555                 | \$191,830                 | \$53,944                | \$67,612                |
| JUN                  | \$177,355                 | \$187,236                 | \$218,738                 | \$228,615                 | \$55,088                | \$64,476                |
| <b><u>TOTALS</u></b> | <b><u>\$2,013,631</u></b> | <b><u>\$2,123,304</u></b> | <b><u>\$2,483,587</u></b> | <b><u>\$2,609,428</u></b> | <b><u>\$635,954</u></b> | <b><u>\$758,275</u></b> |

## Local Option Sales Tax (B= \$1,996,527) (106% Rec'd)

| Mo.          | FY2010             | FY2011             | FY2012             | FY2013             | FY2014             | FY2015             |
|--------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Jul          | \$128,403          | \$159,684          | \$188,240          | \$185,623          | \$175,513          | \$187,382          |
| Aug          | \$180,651          | \$196,587          | \$209,510          | \$198,461          | \$185,534          | \$201,792          |
| Sep          | \$247,184          | \$181,631          | \$185,831          | \$181,540          | \$177,229          | \$187,099          |
| Oct          | \$175,898          | \$176,578          | \$176,305          | \$179,310          | \$167,567          | \$172,412          |
| Nov          | \$163,287          | \$170,288          | \$186,307          | \$191,892          | \$183,249          | \$190,787          |
| Dec          | \$162,981          | \$164,192          | \$164,118          | \$169,449          | \$168,248          | \$179,360          |
| Jan          | \$161,559          | \$170,968          | \$179,624          | \$171,012          | \$166,621          | \$186,355          |
| Feb          | \$140,909          | \$141,718          | \$142,504          | \$110,793          | \$142,338          | \$158,191          |
| Mar          | \$151,299          | \$147,707          | \$155,142          | \$182,376          | \$147,639          | \$152,180          |
| Apr          | \$151,406          | \$150,506          | \$162,574          | \$155,189          | \$162,248          | \$163,401          |
| May          | \$153,278          | \$156,291          | \$158,127          | \$154,301          | \$160,102          | \$157,109          |
| Jun          | \$158,215          | \$168,759          | \$171,023          | \$165,527          | \$177,355          | \$187,236          |
| <b>Total</b> | <b>\$1,974,710</b> | <b>\$1,984,909</b> | <b>\$2,079,305</b> | <b>\$2,045,473</b> | <b>\$2,013,643</b> | <b>\$2,123,304</b> |

## **Hotel / Motel Tax (Budget - \$676,675 ) (Rec'd 100%)**

| <b>Mo.</b>   | <b>FY2010</b>    | <b>FY2011</b>    | <b>FY2012</b>    | <b>FY2013</b>    | <b>FY2014</b>    | <b>FY2015</b>    |
|--------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Jul</b>   | <b>\$42,575</b>  | <b>\$63,690</b>  | <b>\$63,003</b>  | <b>\$67,145</b>  | <b>\$47,479</b>  | <b>\$63,542</b>  |
| <b>Aug</b>   | <b>\$82,970</b>  | <b>\$96,496</b>  | <b>\$88,114</b>  | <b>\$88,217</b>  | <b>\$83,149</b>  | <b>\$79,335</b>  |
| <b>Sep</b>   | <b>\$64,060</b>  | <b>\$57,944</b>  | <b>\$45,090</b>  | <b>\$47,860</b>  | <b>\$45,676</b>  | <b>\$61,981</b>  |
| <b>Oct</b>   | <b>\$53,942</b>  | <b>\$67,571</b>  | <b>\$60,855</b>  | <b>\$55,008</b>  | <b>\$50,180</b>  | <b>\$45,056</b>  |
| <b>Nov</b>   | <b>\$92,338</b>  | <b>\$92,867</b>  | <b>\$91,933</b>  | <b>\$87,823</b>  | <b>\$84,890</b>  | <b>\$89,076</b>  |
| <b>Dec</b>   | <b>\$61,723</b>  | <b>\$62,755</b>  | <b>\$61,380</b>  | <b>\$67,621</b>  | <b>\$61,230</b>  | <b>\$68,980</b>  |
| <b>Jan</b>   | <b>\$45,314</b>  | <b>\$51,550</b>  | <b>\$64,231</b>  | <b>\$48,256</b>  | <b>\$45,237</b>  | <b>\$50,942</b>  |
| <b>Feb</b>   | <b>\$30,984</b>  | <b>\$31,581</b>  | <b>\$32,974</b>  | <b>\$36,716</b>  | <b>\$26,779</b>  | <b>\$32,491</b>  |
| <b>Mar</b>   | <b>\$45,333</b>  | <b>\$36,177</b>  | <b>\$38,021</b>  | <b>\$37,619</b>  | <b>\$38,669</b>  | <b>\$34,186</b>  |
| <b>Apr</b>   | <b>\$44,421</b>  | <b>\$44,045</b>  | <b>\$42,783</b>  | <b>\$40,815</b>  | <b>\$49,693</b>  | <b>\$47,752</b>  |
| <b>May</b>   | <b>\$50,674</b>  | <b>\$47,197</b>  | <b>\$49,623</b>  | <b>\$51,132</b>  | <b>\$41,461</b>  | <b>\$45,234</b>  |
| <b>Jun</b>   | <b>\$46,275</b>  | <b>\$46,194</b>  | <b>\$51,494</b>  | <b>\$45,059</b>  | <b>\$55,642</b>  | <b>\$59,018</b>  |
| <b>Total</b> | <b>\$660,610</b> | <b>\$698,067</b> | <b>\$689,501</b> | <b>\$673,271</b> | <b>\$630,085</b> | <b>\$677,593</b> |



# SPLOST 2014 Update

**SPLOST2014 receipts began Dec 2014  
(72 month period)**

**June 2015 receipts = \$ 312,060,**

**Cities' portion = \$ 40,162 ea.**

**County's portion = \$ 228,615**

**Receipts YTD = \$ 1,973,054**

**Cities' YTD = \$ 507,864 (\$253,932 ea.)**

**County's YTD = \$ 1,445,459**

# SPLOST2014 YTD Receipts

| Mo    | 2014        | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------|-------------|------|------|------|------|------|------|
| JUL   |             |      |      |      |      |      |      |
| AUG   |             |      |      |      |      |      |      |
| SEP   |             |      |      |      |      |      |      |
| OCT   |             |      |      |      |      |      |      |
| NOV   |             |      |      |      |      |      | X    |
| DEC   | \$298,934   |      |      |      |      |      |      |
| JAN   | \$310,591   |      |      |      |      |      |      |
| FEB   | \$263,653   |      |      |      |      |      |      |
| MAR   | \$253,633   |      |      |      |      |      |      |
| APR   | \$272,335   |      |      |      |      |      |      |
| MAY   | \$261,848   |      |      |      |      |      |      |
| JUN   | \$312,060   |      |      |      |      |      |      |
| TOTAL | \$1,973,054 |      |      |      |      |      |      |

# JULY 2015 RECEIPT

|                                 |                     |
|---------------------------------|---------------------|
| <b>Monthly Ach Receipt =</b>    | <b>\$</b>           |
| <b>(-) 1% Admin Fee</b>         | <b>=</b>            |
| <b>Sub-total</b>                | <b>\$</b>           |
|                                 |                     |
| <b>(-) Cleveland (13%)</b>      | <b>\$</b>           |
| <b>(-) Helen (13%)</b>          | <b>\$</b>           |
| <b>WC BOC (74%)</b>             | <b>\$</b>           |
| <b>Earmarked Debt Svc Funds</b> | <b>\$150,000.00</b> |
| <b>Project Fund Account</b>     | <b>\$</b>           |
|                                 |                     |

# FY2015 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>Expended</b> |
|------------------------|---------------------|-------------------------|---------------------|-------------------------|-----------------|
| <b>Solid Waste</b>     | <b>\$66,332</b>     |                         | <b>\$60,265</b>     | <b>\$61,495</b>         | <b>92%</b>      |
| <b>E-911</b>           | <b>\$889,865</b>    | <b>\$380,625</b>        | <b>\$773,912</b>    | <b>\$822,708</b>        | <b>92%</b>      |
| <b>DTF</b>             | <b>\$506,002</b>    | <b>\$45,875</b>         | <b>\$522,593</b>    | <b>\$443,522</b>        | <b>88%</b>      |
| <b>Enotah Judicial</b> | <b>\$709,156</b>    | <b>\$181,702</b>        | <b>\$698,013</b>    | <b>\$554,114</b>        | <b>78%</b>      |
|                        |                     | <b>JUNE</b>             | <b>2015</b>         |                         |                 |

# QUESTIONS & COMMENTS