

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

**September 2015**  
**Preliminary**  
**Financial Status Report**  
**November 2, 2015**

# WHITE COUNTY BOARD OF COMMISSIONERS

Figures reflected in this presentation for the General Fund and Separate Funds are **preliminary** only.

Final figures will be presented later this fall by our auditors, Rushton and Company.

**General Fund**  
**Revenues & Expenditures**  
**2016 Budget = \$15,867,394**

**SEPTEMBER**

**Revenues - \$ 914,251**

**Expenditures - \$1,035,850**

**3rd month of FY2016 (25%)**

# **FY2011-2016 Alcohol Related Taxes & Fees**

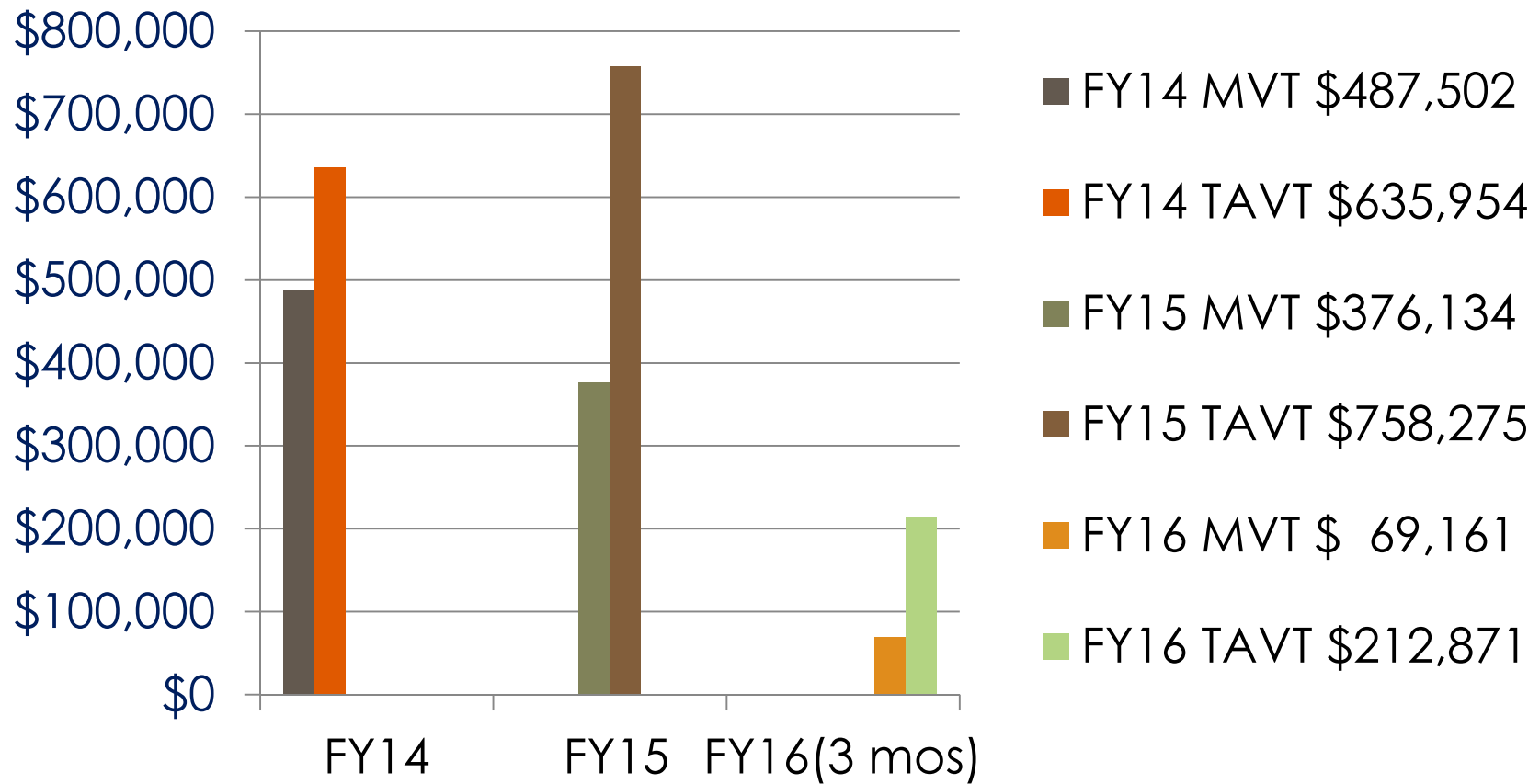
**2016 Budget = \$106,400      Rec'd 29%**

<b>Taxes &amp; Fees</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016 3 mos.</b>
Wine Tax	\$30,174	\$25,211	\$19,659	\$22,021	\$6,298
Beer Tax	116,744	60,203	50,514	54,853	15,962
Background Checks	950	100	550	550	500
Farm Winery Fee	0	2,602	853	2,253	1,500
Retail Pkg. Fee	800	800	800	0	3,200
Retail Consumption	1,200	2,400	2,400	0	2,400
Lic. Appl. Fees	3,460	3,750	4,200	4,350	1,050
Lic. Appl. Renewals	17,294	15,952	16,605	17,826	0
Spec. Event Fee	150	150	150	750	100
Variance Review	0	0	0	5746	0
Alcohol Caterer				250	0
<b>Totals</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>	<b><u>\$31,010</u></b>

**TAVT (TITLE AD VALOREM TAX)**  
**FY2016 BUDGET-\$720,000 Rec'd 29.6%**

<b>MONTH</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>FY2016</b>
<b>JUL</b>		<b>\$60,492</b>	<b>\$68,534</b>	<b>* \$77,047</b>
<b>AUG</b>		<b>\$55,090</b>	<b>\$72,280</b>	<b>\$64,982</b>
<b>SEP</b>		<b>\$49,087</b>	<b>\$61,407</b>	<b>\$70,842</b>
<b>OCT</b>		<b>\$50,379</b>	<b>\$57,143</b>	
<b>NOV</b>		<b>\$45,672</b>	<b>* \$44,619</b>	
<b>DEC</b>		<b>\$47,663</b>	<b>\$60,349</b>	
<b>JAN</b>		<b>\$50,387</b>	<b>\$62,761</b>	
<b>FEB</b>		<b>\$50,413</b>	<b>\$56,675</b>	
<b>MAR</b>	<b>\$31,213</b>	<b>\$56,355</b>	<b>\$70,235</b>	
<b>APR</b>	<b>\$50,725</b>	<b>\$61,384</b>	<b>\$72,184</b>	
<b>MAY</b>	<b>\$50,859</b>	<b>\$53,944</b>	<b>\$67,612</b>	
<b>JUN</b>	<b>\$46,597</b>	<b>\$55,088</b>	<b>\$64,476</b>	
<b><u>TOTALS</u></b>	<b>\$179,394</b>	<b>\$635,954</b>	<b>\$758,275</b>	<b>\$212,871</b>

# TAVT & MOTOR VEHICLE TAX FY2014-2015-2016 COMPARSION



# FY2015 - FY2016

## LOST / SPLOST / TAVT COMPARISON

	<u>LOST</u>		<u>SPLOST ( Co -74%)</u>		<u>TAVT</u>	
	<u>FY2015</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2016</u>	<u>FY2015</u>	<u>FY2016</u>
JUL	\$187,382	\$202,531	\$231,105	\$247,290	\$68,534	\$77,047
AUG	\$201,792	\$218,443	\$248,877	\$266,720	\$72,281	\$64,982
SEP	\$187,099	\$197,427	\$230,756	\$241,058	\$61,407	\$70,842
OCT	\$172,412		\$212,642		\$57,143	
NOV	\$190,787		\$235,304		\$44,619	
DEC	\$179,360		\$221,988		\$60,349	
JAN	\$186,355		\$229,837		\$62,761	
FEB	\$158,191		\$193,152		\$56,675	
MAR	\$152,180		\$185,811		\$70,235	
APR	\$163,401		\$199,512		\$72,184	
MAY	\$157,109		\$191,830		\$67,612	
JUN	\$187,236		\$228,615		\$64,476	
<b><u>TOTALS</u></b>	<b><u>\$2,123,304</u></b>	<b><u>\$618,401</u></b>	<b><u>\$2,609,428</u></b>	<b><u>\$755,068</u></b>	<b><u>\$758,275</u></b>	<b><u>\$212,871</u></b>

## Local Option Sales Tax (FY16 Budget= \$2,075,136) (29.8%Rec'd)

Mo.	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Jul	\$159,684	\$188,240	\$185,623	\$175,513	\$187,382	\$202,531
Aug	\$196,587	\$209,510	\$198,461	\$185,534	\$201,792	\$218,443
Sep	\$181,631	\$185,831	\$181,540	\$177,229	\$187,099	\$197,427
Oct	\$176,578	\$176,305	\$179,310	\$167,567	\$172,412	
Nov	\$170,288	\$186,307	\$191,892	\$183,249	\$190,787	
Dec	\$164,192	\$164,118	\$169,449	\$168,248	\$179,360	
Jan	\$170,968	\$179,624	\$171,012	\$166,621	\$186,355	
Feb	\$141,718	\$142,504	\$110,793	\$142,338	\$158,191	
Mar	\$147,707	\$155,142	\$182,376	\$147,639	\$152,180	
Apr	\$150,506	\$162,574	\$155,189	\$162,248	\$163,401	
May	\$156,291	\$158,127	\$154,301	\$160,102	\$157,109	
Jun	\$168,759	\$171,023	\$165,527	\$177,355	\$187,236	
<b>Total</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>	<b>\$618,401</b>



## Hotel / Motel Tax (FY16 Budget - \$676,675 ) Rec'd 30.6%

Mo.	FY2011	FY2012	FY2013	FY2014	FY2015	FY2016
Jul	\$63,690	\$63,003	\$67,145	\$47,479	\$63,542	\$65,146
Aug	\$96,496	\$88,114	\$88,217	\$83,149	\$79,335	\$90,769
Sep	\$57,944	\$45,090	\$47,860	\$45,676	\$61,981	\$51,492
Oct	\$67,571	\$60,855	\$55,008	\$50,180	\$45,056	
Nov	\$92,867	\$91,933	\$87,823	\$84,890	\$89,076	
Dec	\$62,755	\$61,380	\$67,621	\$61,230	\$68,980	
Jan	\$51,550	\$64,231	\$48,256	\$45,237	\$50,942	
Feb	\$31,581	\$32,974	\$36,716	\$26,779	\$32,491	
Mar	\$36,177	\$38,021	\$37,619	\$38,669	\$34,186	
Apr	\$44,045	\$42,783	\$40,815	\$49,693	\$47,752	
May	\$47,197	\$49,623	\$51,132	\$41,461	\$45,234	
Jun	\$46,194	\$51,494	\$45,059	\$55,642	\$59,018	
<b>Total</b>	<b>\$698,067</b>	<b>\$689,501</b>	<b>\$673,271</b>	<b>\$630,085</b>	<b>\$677,593</b>	<b>\$207,407</b>

# SPLOST 2014 Update

**Started Dec 2014 of 72 month period  
September 2015 is 10<sup>th</sup> month**

**Receipts = \$ 329,045**

**Cities' portion = \$ 42,348 ea.**

**County's portion = \$ 241,058**

**Receipts YTD = \$ 3,003,724**

**Cities' YTD = \$ 773,158 (\$386,579 ea.)**

**County's YTD = \$ 2,200,527**

# SPLOST2014 YTD Receipts

Mo	FY2014	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020
JUL		\$337,552					
AUG		\$364,073					
SEP		\$329,045					
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	\$1,030,670					

# SEPTEMBER 2015 SPLOST RECEIPT

<b>Monthly Ach Receipt =</b>	<b>\$329,044.67</b>
<b>(-) 1% Admin Fee</b>	<b><u>-\$3,290.45</u></b>
<b>Sub-total</b>	<b>\$325,754.22</b>
<b>(-) Cleveland (13%)</b>	<b>\$42,348.05</b>
<b>(-) Helen (13%)</b>	<b>\$42,348.05</b>
<b>WC BOC (74%)</b>	<b>\$241,058.12</b>
<b>(-) Earmarked Debt Svc Funds</b>	<b>\$150,000.00</b>
<b>Project Fund Account</b>	<b>\$91,058.12</b>

# OCTOBER 2015 SPLOST RECEIPT

<b>Monthly Ach Receipt =</b>	<b>\$315,477</b>
<b>(-) 1% Admin Fee</b>	<b><u>-\$3,155</u></b>
<b>Sub-total</b>	<b>\$312,322</b>
<b>(-) Cleveland (13%)</b>	<b>\$40,602</b>
<b>(-) Helen (13%)</b>	<b>\$40,602</b>
<b>WC BOC (74%)</b>	<b>\$231,119</b>
<b>(-) Earmarked Debt Svc Funds</b>	<b>\$150,000.00</b>
<b>Project Fund Account</b>	<b>\$81,119</b>

# FY2016 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>\$59,462</b>	<b>\$0</b>	<b>\$15,765</b>	<b>\$11,870</b>	<b>19%</b>
<b>E-911</b>	<b>\$888,379</b>	<b>\$392,411</b>	<b>\$11,825</b>	<b>\$192,259</b>	<b>21%</b>
<b>DTF</b>	<b>\$557,396</b>	<b>\$0</b>	<b>\$117,165</b>	<b>\$93,221</b>	<b>16%</b>
<b>Enotah Judicial</b>	<b>\$727,044</b>	<b>\$181,702</b>	<b>\$174,502</b>	<b>\$100,215</b>	<b>13%</b>
		<b>SEPT</b>	<b>2015</b>		

# QUESTIONS & COMMENTS