

GORDON COUNTY, GEORGIA

LOCAL OPTION AND SPECIAL PURPOSE SALES TAX COLLECTIONS

FEBRUARY 29, 2016

GORDON COUNTY, GEORGIA
F/Y 2015 AND 2016 SALES TAX COLLECTIONS

LOCAL OPTIONS SALES TAX

| | | LOST + TAVT. LOST | | 47% | | LOST + TAVT. LOST | | INCREASE (DECREASE) | PERCENT |
|--------------|----|------------------------|------------------------|----------------------|----------------------|------------------------|------------------------|------------------------|---------|
| | | + ENERGY EXCISE | | LOST | TAVT-LOST | ENERGY EXCISE | + ENERGY EXCISE | | |
| | | 2014-15 | 2015-16 | 2015-16 | 2015-16 | 2015-16 | 2015-16 | | |
| AUGUST | 1 | \$ 537,798.10 | \$ 469,336.89 | \$ 24,140.07 | \$ 20,954.64 | \$ 514,431.60 | \$ (23,366.50) | -4.34% | |
| SEPTEMBER | 2 | 531,521.53 | 463,830.18 | 24,731.54 | 20,256.15 | 508,817.87 | (22,703.66) | -4.27% | |
| OCTOBER | 3 | 529,751.18 | 456,403.45 | 26,959.99 | 17,791.68 | 501,155.12 | (28,596.06) | -5.40% | |
| NOVEMBER | 4 | 496,517.64 | 432,675.47 | 18,737.96 | 18,049.23 | 469,462.66 | (27,054.98) | -5.45% | |
| DECEMBER | 5 | 527,998.46 | 450,099.67 | 12,554.81 | 17,195.57 | 479,850.05 | (48,148.41) | -9.12% | |
| JANUARY | 6 | 621,536.12 | 531,420.90 | 40,315.63 | 15,559.77 | 587,296.30 | (34,239.82) | -5.51% | |
| FEBRUARY | 7 | 480,900.66 | 405,054.82 | 19,615.91 | 20,046.22 | 444,716.95 | (36,183.71) | -7.52% | |
| MARCH | 8 | | | | | | - | | |
| APRIL | 9 | | | | | | - | | |
| MAY | 10 | | | | | | - | | |
| JUNE | 11 | | | | | | - | | |
| JULY | 12 | | | | | | - | | |
| YEAR TO DATE | | <u>\$ 3,726,023.69</u> | <u>\$ 3,208,821.38</u> | <u>\$ 167,055.91</u> | <u>\$ 129,853.26</u> | <u>\$ 3,505,730.55</u> | <u>\$ (220,293.14)</u> | <u>-5.91%</u> | |

SPECIAL PURPOSE LOCAL OPTION SALES TAX

| | | SPLOST + TAVT SPLOST | | 53% | | SPLOST + TAVT SPLOST | | INCREASE (DECREASE) | PERCENT |
|--------------|----|------------------------|------------------------|----------------------|----------------------|------------------------|------------------------|------------------------|---------|
| | | +ENERGY EXCISE | | SPLOST | TAVT-SPLOST | ENERGY EXCISE | +ENERGY EXCISE | | |
| | | 2014-15 | 2015-16 | 2015-16 | 2015-16 | 2015-16 | 2015-16 | | |
| AUGUST | 1 | \$ 763,019.06 | \$ 676,590.77 | \$ 27,621.00 | \$ 23,629.69 | \$ 727,841.46 | \$ (35,177.60) | -4.61% | |
| SEPTEMBER | 2 | 754,492.59 | 668,673.88 | 28,297.76 | 22,842.05 | 719,813.69 | (34,678.90) | -4.60% | |
| OCTOBER | 3 | 749,913.78 | 657,902.87 | 30,847.55 | 20,062.95 | 708,813.37 | (41,100.41) | -5.48% | |
| NOVEMBER | 4 | 705,357.87 | 623,677.69 | 21,439.93 | 20,353.39 | 665,471.01 | (39,886.86) | -5.65% | |
| DECEMBER | 5 | 753,455.61 | 648,968.95 | 14,365.18 | 19,390.74 | 682,724.87 | (70,730.74) | -9.39% | |
| JANUARY | 6 | 884,623.71 | 766,291.24 | 46,129.06 | 17,546.13 | 829,966.43 | (54,657.28) | -6.18% | |
| FEBRUARY | 7 | 681,228.80 | 583,540.77 | 22,444.47 | 22,605.31 | 628,590.55 | (52,638.25) | -7.73% | |
| MARCH | 8 | | | | | | - | | |
| APRIL | 9 | | | | | | - | | |
| MAY | 10 | | | | | | - | | |
| JUNE | 11 | | | | | | - | | |
| JULY | 12 | | | | | | - | | |
| YEAR TO DATE | | <u>\$ 5,292,091.42</u> | <u>\$ 4,625,646.17</u> | <u>\$ 191,144.95</u> | <u>\$ 146,430.26</u> | <u>\$ 4,963,221.38</u> | <u>\$ (328,870.04)</u> | <u>-6.21%</u> | |

GORDON COUNTY, GEORGIA
F/Y 2014 AND 2015 SALES TAX COLLECTIONS

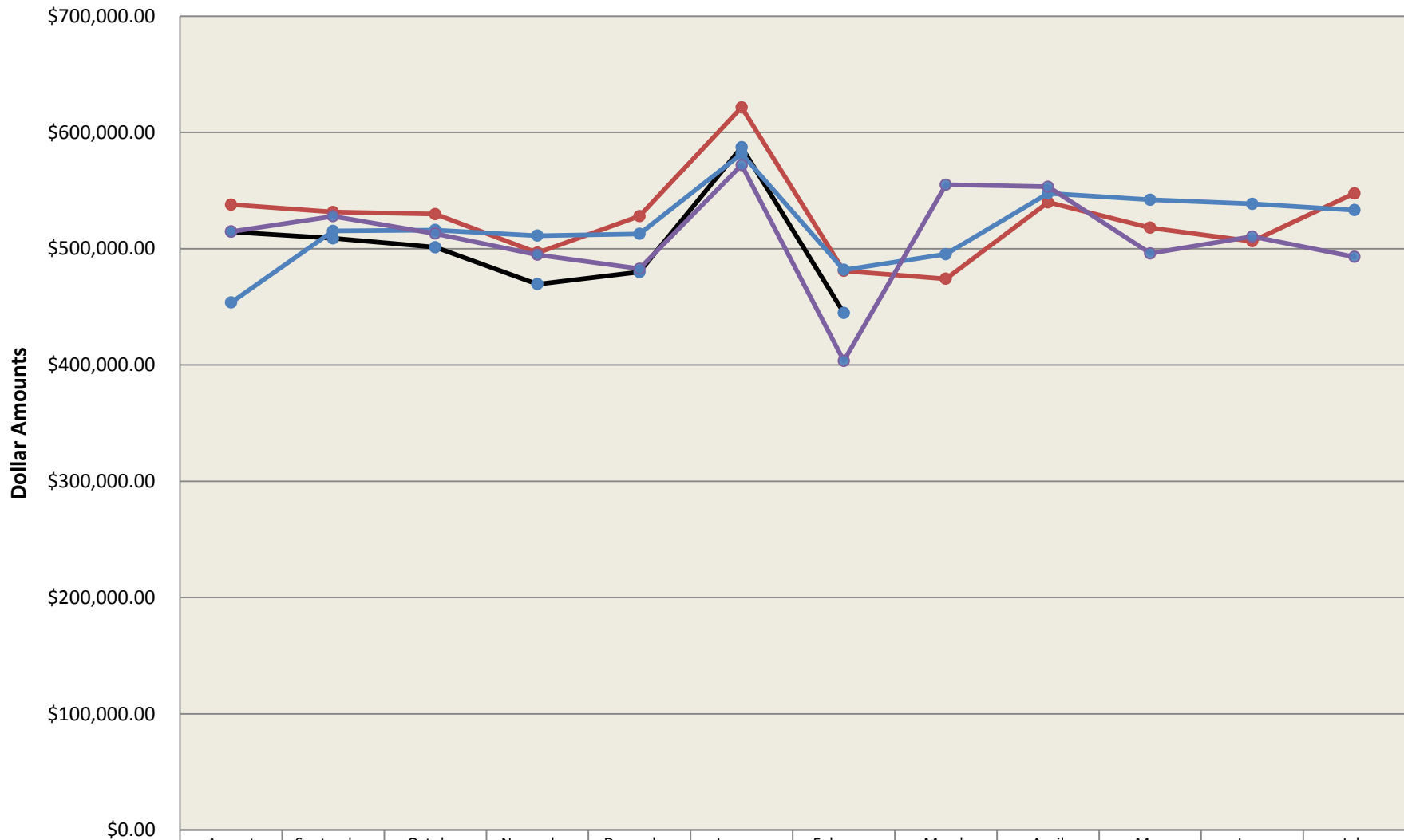
LOCAL OPTIONS SALES TAX

| | | LOST + TAVT. LOST | | 47% | | LOST + TAVT. LOST | | PERCENT | |
|--------------|----|-------------------|-----------------|---------------|---------------|-------------------|-----------------|---------|------------|
| | | + ENERGY EXCISE | | LOST | TAVT-LOST | ENERGY EXCISE | + ENERGY EXCISE | | INCREASE |
| | | 2013-14 | 2014-15 | 2014-15 | 2014-15 | 2014-15 | 2014-15 | | (DECREASE) |
| AUGUST | 1 | \$ 453,685.90 | \$ 496,672.49 | \$ 28,456.24 | \$ 12,669.37 | \$ 537,798.10 | \$ 84,112.20 | 18.54% | |
| SEPTEMBER | 2 | 515,240.93 | 492,293.35 | 25,986.81 | 13,241.37 | 531,521.53 | 16,280.60 | 3.16% | |
| OCTOBER | 3 | 515,987.22 | 484,182.58 | 32,068.08 | 13,500.52 | 529,751.18 | 13,763.96 | 2.67% | |
| NOVEMBER | 4 | 511,130.61 | 462,175.02 | 21,009.63 | 13,332.99 | 496,517.64 | (14,612.97) | -2.86% | |
| DECEMBER | 5 | 512,731.24 | 504,223.02 | 11,868.11 | 11,907.33 | 527,998.46 | 15,267.22 | 2.98% | |
| JANUARY | 6 | 581,526.42 | 584,051.81 | 25,669.56 | 11,814.75 | 621,536.12 | 40,009.70 | 6.88% | |
| FEBRUARY | 7 | 481,765.50 | 441,212.90 | 24,776.53 | 14,911.23 | 480,900.66 | (864.84) | -0.18% | |
| MARCH | 8 | 495,289.77 | 439,384.44 | 15,245.37 | 19,400.62 | 474,030.43 | (21,259.34) | -4.29% | |
| APRIL | 9 | 547,564.27 | 486,873.87 | 34,248.51 | 18,660.74 | 539,783.12 | (7,781.15) | -1.42% | |
| MAY | 10 | 542,046.69 | 462,080.94 | 37,745.40 | 18,178.13 | 518,004.47 | (24,042.22) | -4.44% | |
| JUNE | 11 | 538,529.83 | 453,420.65 | 34,564.49 | 18,327.53 | 506,312.67 | (32,217.16) | -5.98% | |
| JULY | 12 | 533,133.27 | 490,902.83 | 36,663.74 | 19,988.46 | 547,555.03 | 14,421.76 | 2.71% | |
| YEAR TO DATE | | \$ 6,228,631.65 | \$ 5,797,473.90 | \$ 328,302.47 | \$ 185,933.04 | \$ 6,311,709.41 | \$ 83,077.76 | 1.33% | |

SPECIAL PURPOSE LOCAL OPTION SALES TAX

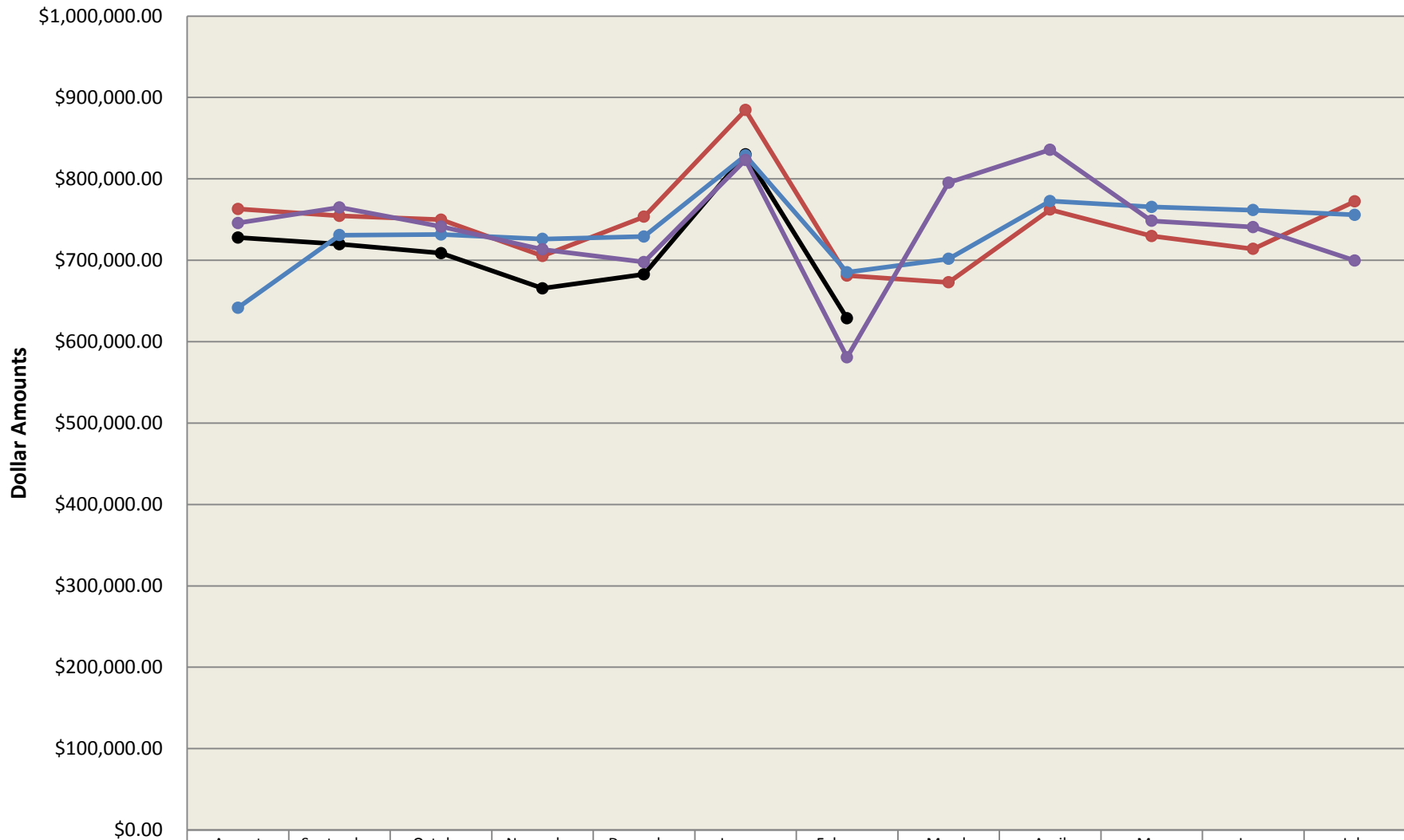
| | | SPLOST + TAVT SPLOST | | 53% | | SPLOST + TAVT SPLOST | | PERCENT | |
|--------------|----|----------------------|-----------------|---------------|---------------|----------------------|----------------|---------|------------|
| | | +ENERGY EXCISE | | SPLOST | TAVT-SPLOST | ENERGY EXCISE | +ENERGY EXCISE | | INCREASE |
| | | 2013-14 | 2014-15 | 2014-15 | 2014-15 | 2014-15 | 2014-15 | | (DECREASE) |
| AUGUST | 1 | \$ 641,706.86 | \$ 716,172.77 | \$ 32,559.55 | \$ 14,286.74 | \$ 763,019.06 | \$ 121,312.20 | 18.90% | |
| SEPTEMBER | 2 | 730,948.23 | 709,826.81 | 29,734.02 | 14,931.76 | 754,492.59 | 23,544.36 | 3.22% | |
| OCTOBER | 3 | 731,607.03 | 697,997.61 | 36,692.19 | 15,223.98 | 749,913.78 | 18,306.75 | 2.50% | |
| NOVEMBER | 4 | 726,096.67 | 666,283.66 | 24,039.14 | 15,035.07 | 705,357.87 | (20,738.80) | -2.86% | |
| DECEMBER | 5 | 729,130.99 | 726,448.74 | 13,579.46 | 13,427.41 | 753,455.61 | 24,324.62 | 3.34% | |
| JANUARY | 6 | 828,799.76 | 841,929.67 | 29,371.03 | 13,323.01 | 884,623.71 | 55,823.95 | 6.74% | |
| FEBRUARY | 7 | 685,281.47 | 636,064.77 | 28,349.23 | 16,814.80 | 681,228.80 | (4,052.67) | -0.59% | |
| MARCH | 8 | 701,727.02 | 633,549.78 | 17,443.72 | 21,877.30 | 672,870.80 | (28,856.22) | -4.11% | |
| APRIL | 9 | 772,757.07 | 701,996.29 | 39,187.02 | 21,042.96 | 762,226.27 | (10,530.80) | -1.36% | |
| MAY | 10 | 765,460.89 | 666,147.17 | 43,188.16 | 20,498.74 | 729,834.07 | (35,626.82) | -4.65% | |
| JUNE | 11 | 761,651.20 | 653,653.88 | 39,548.59 | 20,667.22 | 713,869.69 | (47,781.51) | -6.27% | |
| JULY | 12 | 755,814.62 | 707,730.70 | 41,950.53 | 22,540.17 | 772,221.40 | 16,406.78 | 2.17% | |
| YEAR TO DATE | | \$ 8,830,981.81 | \$ 8,357,801.85 | \$ 375,642.64 | \$ 209,669.16 | \$ 8,943,113.65 | \$ 112,131.84 | 1.27% | |

Gordon County - LOST + TAVT LOST + Energy Excise Tax Collections



| | August | September | October | November | December | January | February | March | April | May | June | July |
|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| —●— F/Y - 6/30/2016 | \$514,431.60 | \$508,817.87 | \$501,155.12 | \$469,462.66 | \$479,850.05 | \$587,296.30 | \$444,716.95 | | | | | |
| —●— F/Y - 6/30/2015 | \$537,798.10 | \$531,521.53 | \$529,751.18 | \$496,517.64 | \$527,998.46 | \$621,536.12 | \$480,900.66 | \$474,030.43 | \$539,783.12 | \$518,004.47 | \$506,312.67 | \$547,555.03 |
| —●— F/Y - 6/30/2014 | \$453,685.90 | \$515,240.93 | \$515,987.22 | \$511,130.61 | \$512,731.24 | \$581,526.42 | \$481,765.50 | \$495,289.77 | \$547,564.27 | \$542,046.69 | \$538,529.83 | \$533,133.27 |
| —●— F/Y - 6/30/2013 | \$514,709.16 | \$527,892.54 | \$512,914.56 | \$494,729.69 | \$482,773.42 | \$571,889.47 | \$403,482.29 | \$554,939.81 | \$553,264.59 | \$495,959.57 | \$510,350.63 | \$492,898.60 |

Gordon County - SPLOST + TAVT SPLOST + Energy Excise Tax Collections



| | August | September | October | November | December | January | February | March | April | May | June | July |
|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| ● F/Y - 6/30/2016 | \$727,841.46 | \$719,813.69 | \$708,813.37 | \$665,471.01 | \$682,724.87 | \$829,966.43 | \$628,590.55 | | | | | |
| ● F/Y - 6/30/2015 | \$763,019.06 | \$754,492.59 | \$749,913.78 | \$705,357.87 | \$753,455.61 | \$884,623.71 | \$681,228.80 | \$672,870.80 | \$762,226.27 | \$729,834.07 | \$713,869.69 | \$772,221.40 |
| ● F/Y - 6/30/2014 | \$641,706.86 | \$730,948.23 | \$731,607.03 | \$726,096.67 | \$729,130.99 | \$828,799.76 | \$685,281.47 | \$701,727.02 | \$772,757.07 | \$765,460.89 | \$761,651.20 | \$755,814.62 |
| ● F/Y - 6/30/2013 | \$745,740.20 | \$764,942.04 | \$741,417.32 | \$713,336.70 | \$697,763.54 | \$823,183.22 | \$580,852.71 | \$795,379.57 | \$835,741.62 | \$748,406.87 | \$740,824.54 | \$699,712.58 |

**GORDON COUNTY BOARD OF COMMISSIONERS
LOCAL OPTION SALES TAX RECEIVED-ACCRUAL BASIS**

| | 6/30/2009 | 6/30/2010 | 6/30/2011 | 6/30/2012 | 6/30/2013 | 6/30/2014 | 6/30/2015 | 6/30/2016 | Dollar Increase (Decrease) Over Prev. Period | Percent Increase (Decrease) Over Prev. Period |
|---|------------------------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | |
| August | 160,751.09 | 357,800.81 | 480,756.56 | 516,444.72 | 514,709.16 | 413,539.08 | 496,672.49 | 469,336.89 | (27,335.60) | -5.50% |
| September | 588,837.55 | 488,828.09 | 479,022.56 | 502,271.80 | 527,892.54 | 476,012.75 | 492,293.35 | 463,830.18 | (28,463.17) | -5.78% |
| October | 598,830.30 | 429,757.98 | 474,296.45 | 494,968.97 | 512,914.56 | 475,079.76 | 484,182.58 | 456,403.45 | (27,779.13) | -5.74% |
| November | 596,764.56 | 499,056.91 | 452,315.32 | 445,666.33 | 494,729.69 | 475,235.56 | 462,175.02 | 432,675.47 | (29,499.55) | -6.38% |
| December | 521,465.86 | 469,877.15 | 471,145.49 | 476,130.87 | 482,773.42 | 485,868.46 | 504,223.02 | 450,099.67 | (54,123.35) | -10.73% |
| January | 440,916.68 | 470,061.76 | 547,039.83 | 580,057.02 | 567,919.86 | 549,283.94 | 584,051.81 | 531,420.90 | (52,630.91) | -9.01% |
| February | 646,782.21 | 494,719.30 | 416,020.54 | 429,235.75 | 398,595.50 | 451,062.88 | 441,212.90 | 405,054.82 | (36,158.08) | -8.20% |
| March | 479,466.51 | 569,241.40 | 476,212.79 | 513,923.05 | 534,956.63 | 454,131.88 | 439,384.44 | | | |
| April | 355,192.90 | 488,623.66 | 485,260.60 | 536,136.86 | 538,337.40 | 490,302.97 | 486,873.87 | | | |
| May | 643,057.17 | 462,557.14 | 479,550.11 | 481,206.69 | 479,401.11 | 490,112.26 | 462,080.94 | | | |
| June | 403,436.59 | 513,295.65 | 483,787.91 | 507,590.11 | 481,824.31 | 489,180.28 | 453,420.65 | | | |
| July | 440,094.80 | 482,458.99 | 478,424.99 | 511,846.97 | 452,751.57 | 490,489.34 | 490,902.83 | | | |
| | \$5,875,596.22 | \$5,726,278.84 | \$5,723,833.15 | \$5,995,479.14 | \$5,986,805.75 | \$5,740,299.16 | \$5,797,473.90 | \$3,208,821.38 | \$ (255,989.79) | |
| Dollar Increase (Decrease) over Previous Year | \$ (941,104.95) | \$ (149,317.38) | (\$2,445.69) | \$271,645.99 | (\$8,673.39) | (\$246,506.59) | \$57,174.74 | | | |
| Percent | -13.81% | -2.54% | -0.04% | 4.75% | -0.14% | -4.12% | 1.00% | | | |

Gordon County, Georgia

2005-SPLOST - SALES TAX RECEIVED (Effective 4-01-06- Expires 3-31-12)

ACCRUAL BASIS

2012-SPLOST - SALES TAX RECEIVED (Effective 4-01-12- Expires 3-31-18)

| | <u>6/30/2009</u> | <u>6/30/2010</u> | <u>6/30/2011</u> | <u>6/30/2012</u> | <u>6/30/2013</u> | <u>6/30/2014</u> | <u>6/30/2015</u> | <u>6/30/2016</u> | Dollar Increase (Decrease) Over Prev. Period | Percent Increase (Decrease) Over Prev. Period |
|-----------|------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---|--|
| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | | |
| August | 225,335.65 | 501,553.55 | 686,190.00 | 748,318.75 | 745,740.20 | 595,871.00 | 716,172.77 | 676,590.77 | (39,582.00) | -5.53% |
| September | 811,607.19 | 685,995.55 | 685,315.56 | 727,903.06 | 764,942.04 | 686,282.45 | 709,826.81 | 668,673.88 | (41,152.93) | -5.80% |
| October | 791,439.88 | 603,067.68 | 677,624.88 | 716,720.29 | 741,417.32 | 684,900.54 | 697,997.61 | 657,902.87 | (40,094.74) | -5.74% |
| November | 821,451.58 | 699,588.81 | 645,439.85 | 645,544.60 | 713,336.70 | 685,116.11 | 666,283.66 | 623,677.69 | (42,605.97) | -6.39% |
| December | 718,910.41 | 705,034.47 | 673,059.30 | 689,844.18 | 697,763.54 | 698,483.02 | 726,448.74 | 648,968.95 | (77,479.79) | -10.67% |
| January | 609,215.79 | 659,676.55 | 781,455.10 | 840,150.94 | 818,706.86 | 791,995.88 | 841,929.67 | 766,291.24 | (75,638.43) | -8.98% |
| February | 910,506.88 | 703,816.68 | 602,538.44 | 620,883.97 | 575,342.08 | 650,320.34 | 636,064.77 | 583,540.77 | (52,524.00) | -8.26% |
| March | 709,675.76 | 807,245.52 | 703,671.27 | 744,704.23 | 771,102.12 | 654,824.51 | 633,549.78 | | | |
| April | 498,124.64 | 700,371.56 | 703,091.36 | 776,183.62 | 775,576.01 | 707,436.56 | 701,996.29 | | | |
| May | 902,671.61 | 660,509.66 | 694,112.54 | 697,298.18 | 691,155.37 | 706,231.15 | 666,147.17 | | | |
| June | 565,604.01 | 731,895.05 | 700,723.73 | 735,500.01 | 694,694.81 | 705,372.47 | 653,653.88 | | | |
| July | 616,996.79 | 688,663.92 | 694,055.21 | 741,703.19 | 653,876.72 | 707,227.20 | 707,730.70 | | | |
| | <u>\$ 8,181,540.19</u> | <u>\$8,147,419.00</u> | <u>\$8,247,277.24</u> | <u>\$8,684,755.02</u> | <u>\$8,643,653.77</u> | <u>\$8,274,061.23</u> | <u>\$8,357,801.85</u> | <u>\$4,625,646.17</u> | <u>\$ (369,077.86)</u> | |

Dollar Increase
(Decrease) over

Previous Year \$ (1,206,378.26) \$ (34,121.19) \$ 99,858.24 \$ 437,477.78 \$ (41,101.25) \$ (369,592.54) \$ 83,740.62

Percent -12.85% -0.42% 1.23% 5.30% -0.47% -4.28% 1.01%