

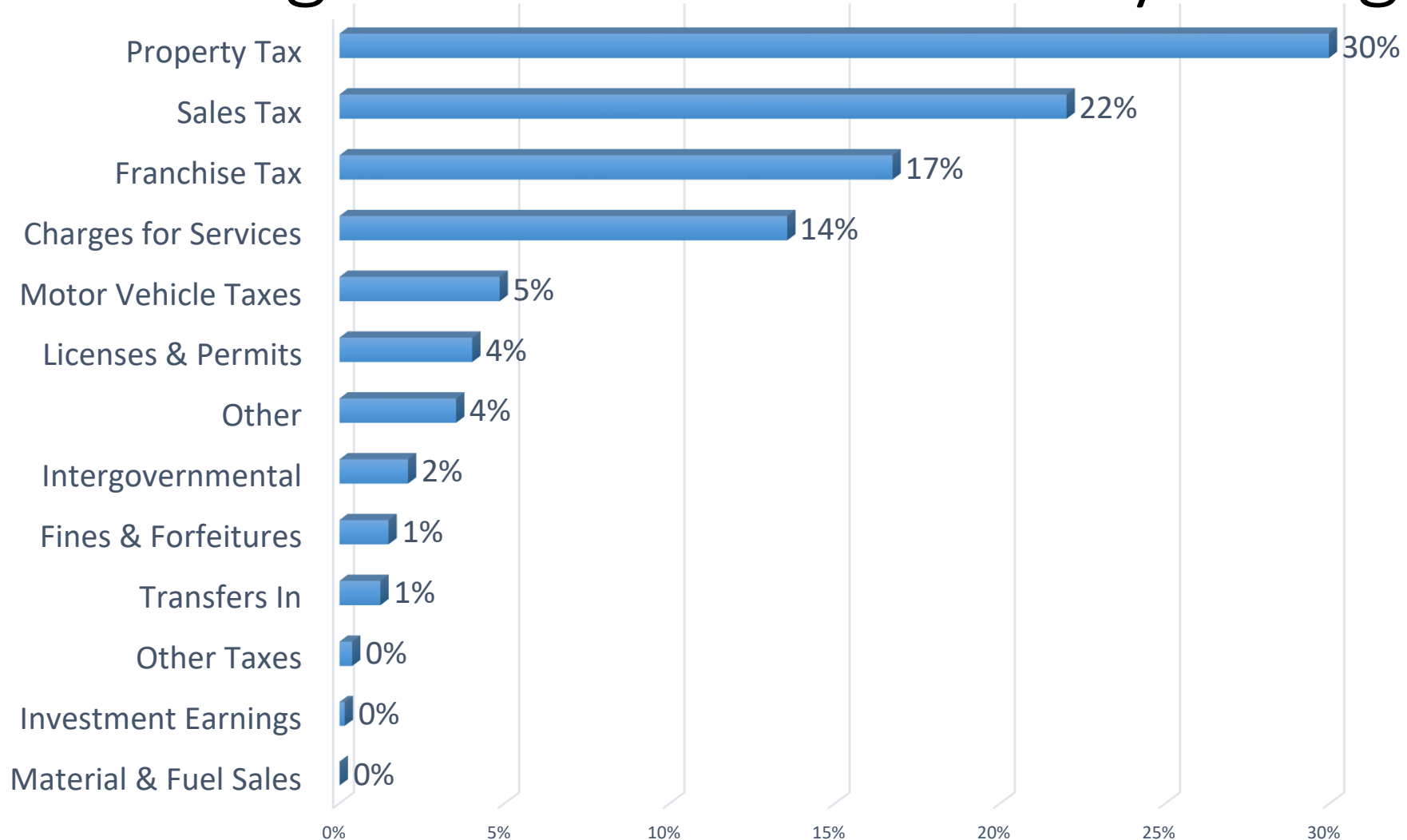
Fiscal Year 2021 Mid-Year Projections

February 2021

General Fund Revenues

General Fund Revenues

Percentage of Total Revenues by Category



General Fund Revenues

Budget vs. Projected

Revenue Type	Budget	Projection	Variance (\$)	Variance (%)
Property Tax	21,076,390	21,875,939	799,549	3.79%
Sales Tax	15,475,569	17,777,860	2,302,291	14.88%
Franchise Tax	11,770,257	11,834,559	64,302	0.55%
Charges for Services	9,528,761	9,062,386	(466,375)	-4.89%
Motor Vehicle Taxes	3,408,925	3,649,444	240,519	7.06%
Licenses & Permits	2,825,126	3,426,501	601,375	21.29%
Other	2,481,942	2,498,631	16,689	0.67%
Intergovernmental	1,457,795	1,457,795	-	0.00%
Fines & Forfeitures	1,043,397	979,885	(63,512)	-6.09%
Transfers In	870,113	870,113	-	0.00%
Other Taxes	269,410	292,707	23,297	8.65%
Investment Earnings	111,304	120,388	9,084	8.16%
Material & Fuel Sales	3,945	3,945	-	0.00%
Sale of Property		137,000	137,000	0.00%
Use Tax		472,267	472,267	0.00%
Total	70,322,934	74,459,420	4,136,486	5.88%

Property Tax

Property Tax	Budget	Projection	Variance (\$)	Variance (%)
Property Taxes-Jackson County	17,730,059	18,431,149	701,090	3.95%
Property Taxes-Cass County	508,034	560,139	52,105	10.26%
RR Tax-Jackson County	382,344	382,344	-	0.00%
RR Taxes-Cass County	7,365	8,472	1,107	15.03%
Replacement Tax	1,916,115	1,916,115	-	0.00%
Payment In Lieu Of Taxes	532,473	577,720	45,247	8.50%
Total	21,076,390	21,875,939	799,549	3.79%

Methodology:

- Property Tax-Jackson County: Year-to-Date (YTD) actual receipts
- Property Tax-Cass County: YTD actual receipts
- RR Tax-Jackson County: No receipts yet; used budget
- RR Tax-Cass County: YTD actual receipts
- Replacement Tax: No receipts yet; used budget
- Payment In Lieu of Taxes: Amount invoiced and expected to be paid

Sales Tax

Property Tax	Budget	Projection	Variance (\$)	Variance (%)
Local Sales Tax	15,932,362	18,100,317	2,167,955	13.61%
Local Sales Tax - EATS	(564,205)	(429,869)	134,336	-23.81%
Sales tax-CassCo prior period remit	107,412	107,412	-	0.00%
Total	15,475,569	17,777,860	2,302,291	14.88%

Methodology:

- Local Sales Tax and Local Sales Tax-EATS:
 - July – January: YTD Actuals
 - February – June: Actuals to Budget Percentage Trend
- Sales Tax – Cass County prior period:
 - July – January: YTD Actuals
 - February – June: Budget

Franchise Taxes

Franchise Tax	Budget	Projection	Variance (\$)	Variance (%)
Natural Gas Franchise Tax	2,059,083	2,067,069	7,986	0.39%
Telephone Franchise Tax	1,387,119	1,484,796	97,677	7.04%
Electric Franchise Tax	7,062,347	7,081,985	19,638	0.28%
Cable TV Franchise Tax	1,261,708	1,200,709	(60,999)	-4.83%
Total	11,770,257	11,834,559	64,302	0.55%

Methodology:

- Natural Gas, Electric, and Cable TV:
 - July – December: YTD Actuals
 - January – June: Budget
- Telephone Franchise Tax:
 - July – December: YTD Actuals
 - January – June: Actuals to Budget Percentage Trend

Motor Vehicle Taxes

Motor Vehicle Tax	Budget	Projection	Variance (\$)	Variance (%)
Motor Vehicle Fuel Tax	2,252,861	2,244,771	(8,090)	-0.36%
Motor Vehicle Sales Tax	776,868	950,382	173,514	22.34%
Motor Vehicle Lic/Trf Fee	379,196	454,291	75,095	19.80%
Total	3,408,925	3,649,444	240,519	7.06%

Methodology:

- Fuel Tax, Sales Tax, and License/ Transfer Fee:
 - July – December: YTD Actuals
 - January – June: Actuals to Budget Percentage Trend

General Fund Revenues

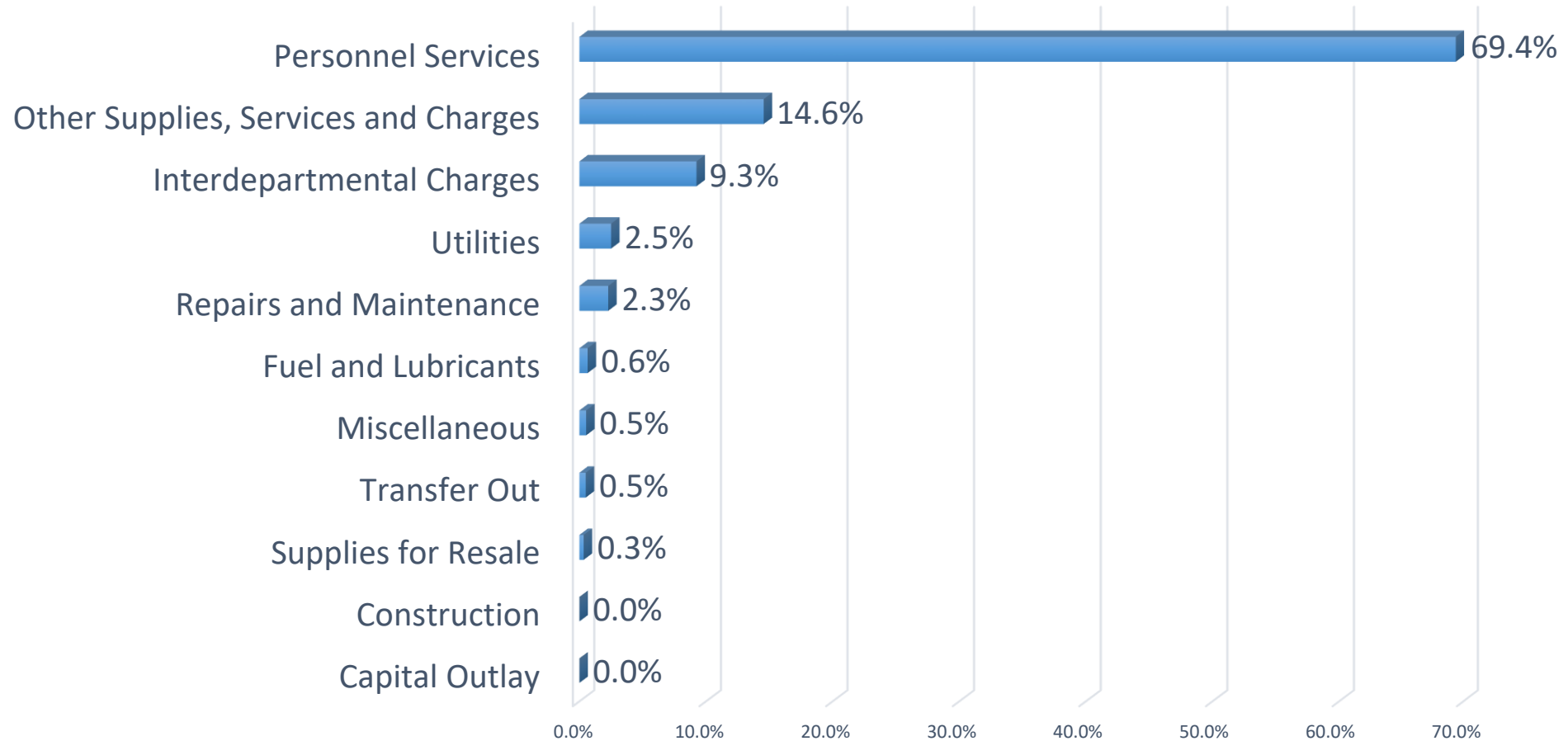
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Use Tax		472,267	472,267	0.00%
Total	70,322,934	74,459,420	4,136,486	5.88%

General Fund Expenses

General Fund Expenses

Percentage of Total Expenses by Category



General Fund Expenses by Type

Budget vs. Projected

Expense by Category	Budget	Projection	Variance (\$)	Variance (%)
Personnel Services	52,843,228	51,876,157	967,071	1.83%
Supplies for Resale	255,500	255,500	-	0.00%
Other Supplies, Services and Charges	11,085,310	11,078,689	6,621	0.06%
Repairs and Maintenance	1,735,030	1,758,502	(23,472)	-1.35%
Utilities	1,905,430	1,831,240	74,190	3.89%
Fuel and Lubricants	493,262	394,749	98,513	19.97%
Miscellaneous	405,430	405,662	(232)	-0.06%
Capital Outlay	-	-	-	0.00%
Construction	-	-	-	0.00%
Interdepartmental Charges	7,045,434	7,036,805	8,629	0.12%
Transfer Out	380,210	380,210	-	0.00%
Total	76,148,833	75,017,513	1,131,320	1.49%

General Fund Expenses by Department

Budget vs. Projected

Department	Budget	Projection	Variance (\$)	Variance (%)
Administration	3,522,887	3,502,710	20,176	0.57%
Public Works-Engineering	971,756	937,982	33,774	3.48%
Law Enforcement	4,467,480	4,438,173	29,307	0.66%
Fire / EMS Services	10,261,893	10,738,411	(476,518)	-4.64%
Finance	20,781,662	20,553,761	227,901	1.10%
Legal Services	1,665,081	1,653,195	11,887	0.71%
Municipal Court	23,043,832	21,984,287	1,059,545	4.60%
Public Works-Operations	6,275,757	6,134,859	140,898	2.25%
Development Services	5,158,485	5,074,136	84,350	1.64%
Total	76,148,833	75,017,513	1,131,320	1.49%

FY21 Budget Amendment No. 9

Amended Fund	Amended Department	Added/ (Reduced)	New Amended budget
F100 General Fund	Finance	\$476,518	\$10,737,411
F400 Park COP Debt Fund		\$17,500	\$3,675,000
F500 Water/Sewer Fund		\$956,668	\$48,730,558
F620 ITS Services		\$5,721	\$4,946,594