

	2019	2020	2021	2021	2022	Change from FY20 Actuals		Change from FY21 Proj	
	Actuals	Actuals	Budget	Mid-FY Proj	Budget	\$	%	\$	%
Property Taxes*	20,552,989	20,563,385	21,076,390	21,875,939	22,381,876	1,818,491	8.84%	505,937	2.31%
Sales Tax	17,328,879	17,344,063	15,475,569	17,777,860	18,311,723	967,660	5.58%	533,863	3.00%
Use Tax				472,267	1,060,398	1,060,398		588,131	124.53%
Franchise Tax	12,525,332	12,437,755	11,770,257	11,834,559	11,910,181	-527,575	-4.24%	75,622	0.64%
Motor Vehicle Taxes	3,653,245	3,588,745	3,408,925	3,649,444	3,598,415	9,670	0.27%	-51,029	-1.40%
Other Taxes	291,208	353,946	269,410	292,707	314,208	-39,737	-11.23%	21,501	7.35%
Fines and Forfeitures	1,171,956	782,983	1,043,397	979,855	1,189,140	406,157	51.87%	209,285	21.36%
Licenses and Permits	2,605,210	3,652,593	2,825,126	3,426,501	3,708,076	55,483	1.52%	281,575	8.22%
Intergovernmental	1,157,233	1,301,777	1,457,795	1,457,795	1,308,974	7,197	0.55%	-148,821	-10.21%
Charges for Services	9,093,423	9,121,941	9,528,761	9,062,386		#VALUE!	#VALUE!	#VALUE!	#VALUE!
Materials and Fuel Sales	2,842	3,691	3,945	3,945	3,500	-191	-5.17%	-445	-11.28%
Investment Earnings	727,475	774,051	111,304	120,388	150,000	-624,051	-80.62%	29,612	24.60%
Other	1,635,911	3,261,411	2,481,942	2,498,631		#VALUE!	#VALUE!	#VALUE!	#VALUE!
Sale of Property	2,970,703	0	0	137,000	0	0	0.00%	-137,000	na
Transfers In	742,110	862,311	870,113	870,113		#VALUE!	#VALUE!	#VALUE!	#VALUE!
Total	74,458,516	74,048,653	70,322,934	74,459,390	63,936,491	-10,112,162	-13.66%	-10,522,899	-14.13%

60,028,939

61,770,872

63,786,936

	2019	2020	2021	2021	2022	Change from FY20 Actuals		Change from FY21 Proj	
	Actuals	Actuals	Budget	MidFY Proj	Budget	\$	%	\$	%
Property Taxes- Jackson	17,284,775	17,370,788	17,730,059	18,431,149	18,655,313	1,284,525	7.39%	224,164	1.22%
Property Taxes Cass	516,191	506,197	508,034	560,139	533,981	27,784	5.49%	-26,158	-4.67%
RR Tax - Jackson	409,841	350,306	382,344	382,344	392,532	42,226	12.05%	10,188	2.66%
RR Tax - Cass	9,188	7,365	7,365	8,472	8,472	1,107	15.03%	0	0.00%
Replacement Tax	2,015,598	2,160,910	1,916,115	1,916,155	2,156,404	-4,506	-0.21%	240,249	12.54%
Payment in Lieu of Taxes (PILOTS)	317,396	167,819	532,473	577,720	635,174	467,355	278.49%	57,454	9.94%
Total	20,552,989	20,563,385	21,076,390	21,875,979	22,381,876	1,818,491	8.84%	505,897	2.31%

Considerations:

- Property Taxes based on preliminary assessed valuation adjusted for collection
- RR Tax based on preliminary assessed valuation
- Replacement Tax based on prior year actual collections
- PILOTS represent only the portion retained by the City

	2019 Actuals	2020 Actuals	2021 Budget	2021 MidFY Proj	2022 Budget	Change from FY20 Actuals		Change from FY21 Proj	
						\$	%	\$	%
Local Sales Tax	17,786,028	17,610,335.86	15,932,362	18,100,317	18,673,205	1,062,869	6.04%	572,888	3.17%
Local Sales Tax-EATs	-704,507	-510,899.77	-564,205	-429,869	-361,482	149,418	-29.25%	68,387	-15.91%
CID Sales Tax	48,948	29,805.65	0	0	0	-29,806	-100.00%	0	0.00%
Sales Tax-Cass Co prior period	198,410	214,821.24	107,412	107,412	0	-214,821	-100.00%	-107,412	-100.00%
Total	17,328,879	17,344,063	15,475,569	17,777,860	18,311,723	967,660	5.58%	533,863	3.00%

Considerations:

- City recieved the last prior period remittance payment from Cass Co in December 2020
- FY21 is tracking-up to end at over 3.5% above prior year
- FY22 Forecast is 2% above current FY21 Projection

	2019	2020	2021	2021	2022	Change from FY20 Actuals		Change from FY21 Proj	
	Actuals	Actual	Budget	MidFY Proj	Budget	\$	%	\$	%
Natural Gas	2,394,693	2,102,643	2,059,083	2,067,069	2,232,303	129,660	6.17%	165,234	7.99%
Telephone	1,950,523	1,625,884	1,387,119	1,484,796	1,240,753	-385,131	-23.69%	-244,043	-16.44%
Electric	6,957,592	7,333,016	7,062,347	7,081,985	7,193,123	-139,893	-1.91%	111,138	1.57%
Cable TV	1,222,524	1,376,213	1,261,708	1,200,709	1,244,002	-132,211	-9.61%	43,293	3.61%
Total	12,525,332	12,437,755	11,770,257	11,834,559	11,910,181	-527,575	-4.24%	75,622	0.64%

Considerations:

- Natural Gas is a blended, 3-year average baseline
- Telephone continues 3 year average 15% decrease
- Electric is a blended, 3-year average baseline
- Cable is forecast to be flat to end of year FY21 projection

	2019 Actuals	2020 Actual	2021 Budget	2021 MidFY Proj	2022 Budget	Change from FY20 Actuals		Change from FY21 Proj	
						\$	%	\$	%
Motor Vehicle Fuel	2,450,693	2,379,224	2,252,861	2,244,771	2,359,943	-19,281	-0.81%	115,172	5.13%
Motor Vehicle Sales	798,231	808,504	776,868	950,382	818,604	10,100	1.25%	-131,778	-13.87%
Motor Vehicle License/Trf Fee	404,321	401,017	379,196	454,291	419,868	18,851	4.70%	-34,423	-7.58%
Total	3,653,245	3,588,745	3,408,925	3,649,444	3,598,415	9,670	0.27%	-51,029	-1.40%

Considerations:

- Motor Vehicle Fuel is 2 year blended average
- Motor Vehicle Sales is a 3 year blended average
- Motor Vehicle Fee is a 3 year blended average

Ambulance Fees
4404-0000

Month	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2021	Chg Act to Bud	FY21 Project YE	FY22 Forecast	2 Yr Avg	2 Yr Avg Cumulative	3 Yr Avg	3 Yr Avg Cumulative	5 Yr Avg	Spread
July	224,404	391,435	511,699	571,526	650,723	678,468	660,423	2.7%	678,468	614,581	611,125	611,125	577,983	577,983	423,400	0.0840
Aug	235,799	362,991	536,063	655,927	687,599	679,409	725,953	-2.1%	679,409	666,202	671,763	1,282,888	626,530	1,204,512	444,753	0.0911
Sept	214,431	395,983	507,654	561,754	639,066	652,397	648,844	-1.2%	652,397	605,552	600,410	1,883,298	569,491	1,774,004	419,969	0.0828
Oct	237,571	398,956	483,862	594,325	691,114	664,577	694,567	-2.0%	664,577	627,111	642,720	2,526,017	589,767	2,363,771	434,503	0.0857
Nov	210,737	387,021	439,446	641,928	640,015	567,892	692,678	-5.3%	567,892	610,129	640,972	3,166,989	573,796	2,937,567	417,528	0.0834
Dec	210,344	431,458	480,125	652,138	740,255	746,910	752,357	-4.4%	746,910	663,696	696,197	3,863,186	624,173	3,561,740	457,210	0.0907
Jan	217,310	418,981	587,484	593,112	712,322	624,201	705,371	-5.5%	624,201	670,926	652,717	4,515,903	630,973	4,192,713	456,561	0.0917
Feb	195,843	372,316	469,282	591,800	587,573	556,324	637,256	-6.3%	556,324	584,349	589,687	5,105,589	549,552	4,742,265	401,459	0.0799
Mar	206,336	389,037	492,007	582,080	536,472	580,366	580,366	-15.2%	531,203	570,847	559,276	5,664,865	536,853	5,279,118	405,939	0.0780
Apr	387,293	387,741	466,228	552,199	390,885	550,291	550,291	-22.2%	446,748	499,516	471,542	6,136,407	469,771	5,748,888	398,585	0.0683
May	365,082	394,129	487,743	642,029	517,214	610,454	610,454	-28.8%	535,993	583,758	579,622	6,716,029	548,995	6,297,884	437,760	0.0798
June	364,747	388,249	522,299	619,939	607,141	617,189	617,189	-34.4%	582,611	620,050	613,540	7,329,569	583,126	6,881,010	455,923	0.0847
Total	3,069,897	4,718,297	5,983,892	7,258,757	7,400,381	5,170,177	7,875,749		7,266,732	7,316,717	7,329,569		6,881,010		5,153,588	1.0000

Variances

	From Prior	From Prior	From Prior	From Prior	From Prior	From Prior	Act to Bud	Proj to Bud	Prop to Proj	
\$ Change	579,592	1,648,400	1,265,595	1,274,865	141,624	(178,492)	(347,272)	(609,017)	49,985	
% Change	23.3%	53.7%	26.8%	21.3%	2.0%	-3.3%	-6.29%	-7.73%	0.69%	

Hotel/Motel Bed Tax
22076300300-4060

Month	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Budget 2021	Updated FY21 Forecast v3	FY22 Forecast	Pre-Covid 2 yr AVG	2 Yr Avg Cumulative	3 Yr Avg	3 Yr Avg Cumulative	5 Yr Avg	Spread
July	37,868	55,982	67,907	31,246	24,778	31,246	39,326	61,945	61,945	53,919	53,919	49,749	0.1048
Aug	59,588	58,627	63,163	37,031	24,358	37,031	44,097	60,895	122,840	60,459	114,378	55,224	0.1175
Sept	58,490	66,212	46,020	35,453	22,446	35,453	41,506	56,116	178,956	56,907	171,286	50,612	0.1106
Oct	51,347	50,051	41,416	30,753	34,300	30,753	34,721	45,734	224,689	47,605	218,890	43,553	0.0925
Nov	40,604	52,091	60,873	33,065	42,362	33,065	37,336	56,482	281,171	51,189	270,080	47,310	0.0995
Dec	36,765	37,741	43,083	24,812	30,309	24,812	28,588	40,412	321,583	39,196	309,276	34,069	0.0762
Jan	37,103	32,103	30,716	26,149	23,557	26,149	24,293	31,410	352,993	33,307	342,583	30,261	0.0647
Feb	27,163	37,546	34,232	20,037	26,917	20,037	24,055	35,889	388,882	32,980	375,564	30,640	0.0641
Mar	31,091	28,234	32,752	30,422	22,870	30,422	22,386	30,493	419,375	30,692	406,256	28,616	0.0596
Apr	38,291	41,489	24,105	29,918	29,918	19,618	25,257	32,797	452,172	34,628	440,884	35,547	0.0673
May	45,394	49,314	12,171	35,516	35,516	18,389	25,985	30,743	482,914	35,626	476,511	39,441	0.0692
June	69,334	61,109	(16,238)	48,916	48,916	13,420	27,766	22,436	505,350	38,068	514,579	40,583	0.0740
Total	533,038	570,499	440,201	268,968	366,246	320,396	375,315	505,350		514,579		485,605	1.0000

Variances													
	From Prior	From Prior	From Prior	From Prior	Act to Budget	Proj to Bud	Prop to Proj	Act to Avg		Act to Avg			
\$ Change	89,639	37,461	(130,298)	(151,194)	17,072	(45,850)	54,919	(129,223)		(116,916)			
% Change	20.2%	7.0%	-22.8%	-36.0%	6.78%	-12.52%	17.14%	-40.2%		-37.8%			