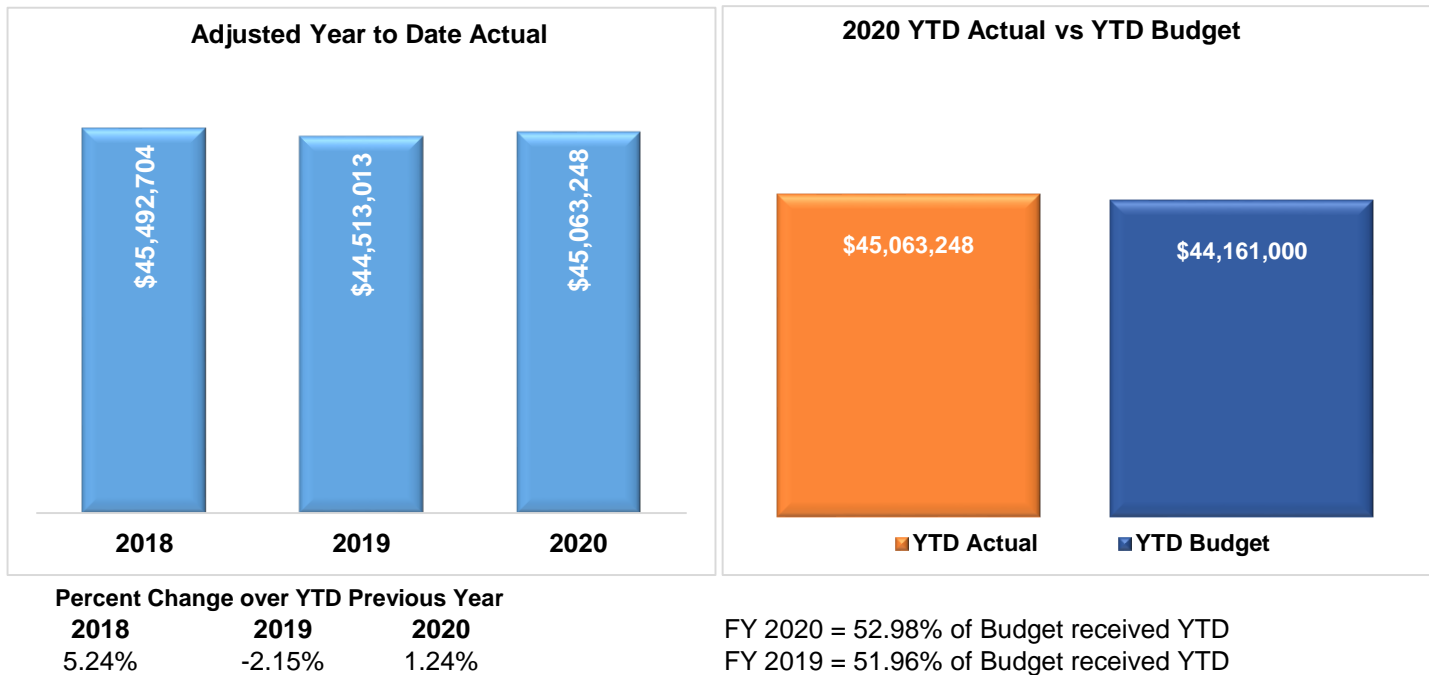


Total General Fund Revenues



- Total General Fund March revenue is \$279,925 (2.70%) **below** the same month last year.
- YTD revenue is \$550,235 (1.24%) **above** YTD last year.
- YTD revenue is \$768,262 **above** YTD budget.
- Sales taxes and gas tax reflect sales that occurred thru February.

Year to Date Revenues **Above Last Year Include**

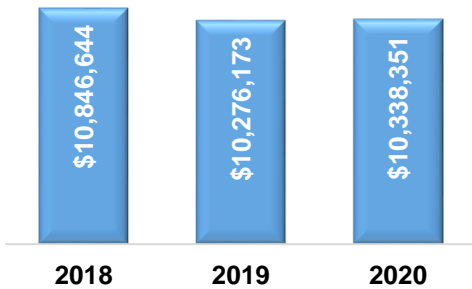
- Adjusted Sales Tax (\$62,178)
- Property Taxes (\$586,016)
- Motor Vehicle Taxes (\$85,231)
- Boone Electric Gross Receipt Taxes (\$99,333)
- Grant Revenues (\$346,663)
- Fees (\$259,700) - primarily Building and Development Fees
- Miscellaneous Revenue (\$102,837) - primarily due to the sale of a fire truck

Year to Date Revenues **Below Last Year Include**

- Gasoline Tax (\$49,833)
- Cigarette Tax (\$5,323)
- Telephone Gross Receipts Tax (\$250,605)
- Natural Gas Gross Receipts Tax (\$236,264)
- Licenses and Permits (\$5,398)
- Fines (\$129,740)
- Intragovernmental Revenue (G&A Fees) (\$349,886)
- Investment Revenue (\$149,173)
- Transfers (\$68,539) - includes PILOT payments from Water and Electric

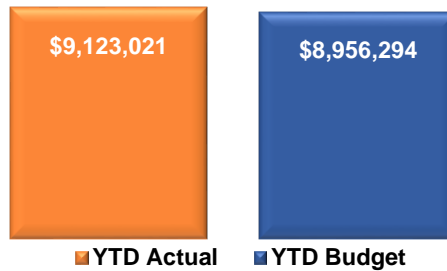
Adjusted Sales Taxes (All years adjusted to 98% allocation to the General Fund)

Adjusted Year to Date Actual



Percent Change over YTD Previous Year
 1.07% -5.26% 0.61%

2020 YTD Actual vs YTD Budget



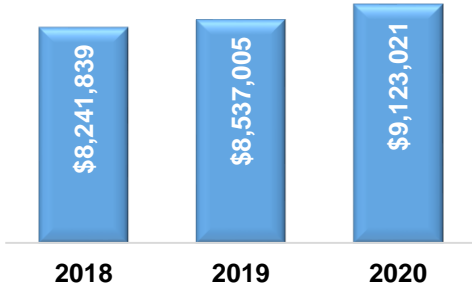
FY 2020 = 45.68% of Budget received YTD
 FY 2019 = 44.02% of Budget received YTD

Analysis:

- March revenue is \$166,796 (3.87%) **below** the same month last year
- YTD revenue is \$62,178 (0.61%) **above** YTD last year.
- YTD revenue is \$523,754 **above** YTD budget
- YTD revenue includes retail sales that occurred thru February.

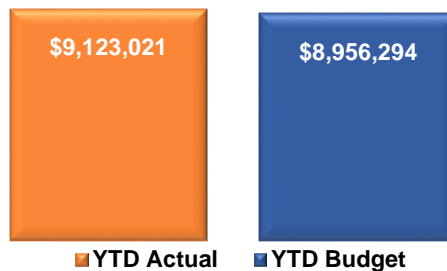
Property Taxes

Year to Date Actual



Percent Change over YTD Previous Year
 0.50% 6.78% 70.36%

2020 YTD Actual vs YTD Budget



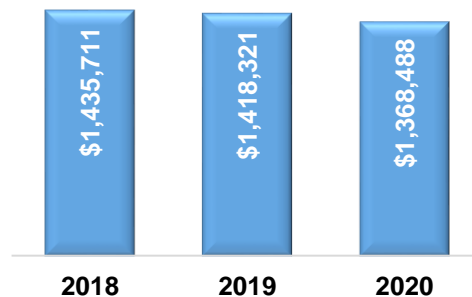
FY 2020 = 101.85% of Budget received YTD
 FY 2019 = 100.97% of Budget received YTD

Analysis:

- At this point in the year, most of the property taxes have been received.
- YTD revenue is \$586,016 (6.86%) **above** YTD last year
- YTD revenue is \$26,441 **above** YTD budget

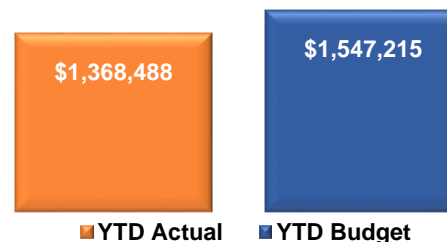
Gasoline Tax

Year to Date Actual



Percent Change over YTD Previous Year
 16.93% -1.21% -3.51%

2020 YTD Actual vs YTD Budget



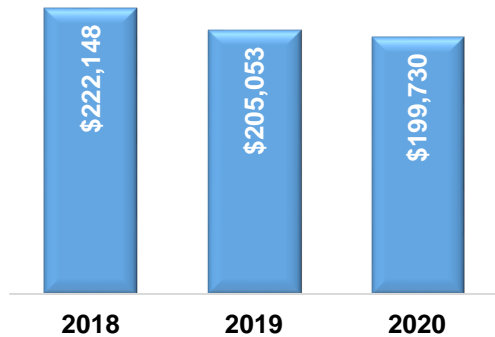
FY 2020 = 46.59% of Budget received YTD
 FY 2019 = 47.54% of Budget received YTD

Analysis:

- March revenue is \$54,291 (7.96%) **below** the same month last year
- YTD revenue is \$49,833 (3.51%) **below** YTD last year.
- YTD revenue is \$178,727 **below** YTD budget
- YTD revenue includes gas tax sales that occurred thru February

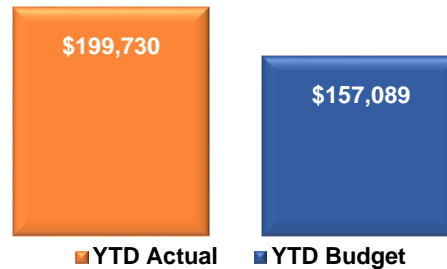
Cigarette Tax

Year to Date Actual



Percent Change over YTD Previous Year
 -13.94% -7.70% -2.60%

2020 YTD Actual vs YTD Budget



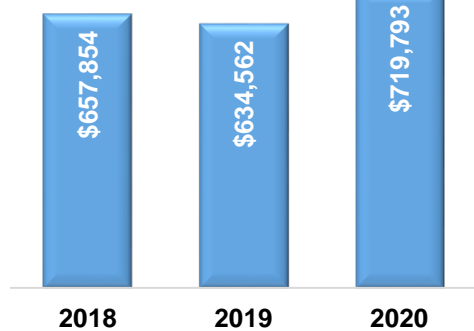
FY 2020 = 61.11% of Budget received YTD
 FY 2019 = 39.24% of Budget received YTD

Analysis:

- March revenue is \$424 (0.67%) **below** the same month last year
- YTD revenue is \$5,323 (2.60%) **below** YTD last year and this is the third year of YTD decreases.
- YTD revenue is \$42,641 **above** YTD budget.

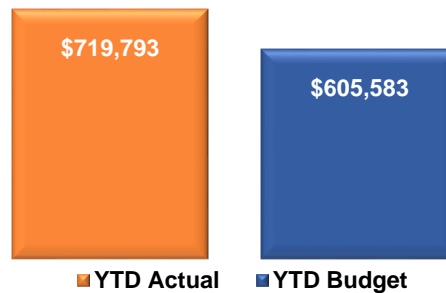
Motor Vehicle Taxes

Year to Date Actual



Percent Change over YTD Previous Year
 19.46% -3.54% 13.43%

2020 YTD Actual vs YTD Budget



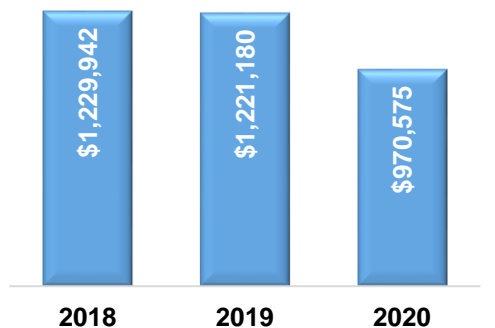
FY 2020 = 51.62% of Budget received YTD
 FY 2019 = 49.02% of Budget received YTD

Analysis:

- March revenue is \$54,897 (30.38%) **above** the same month last year
- YTD revenue is \$85,231 (13.43%) **above** YTD last year
- YTD revenue is \$114,210 **above** the YTD Budget amount
- We anticipate a decrease in revenues in April due to COVID 19

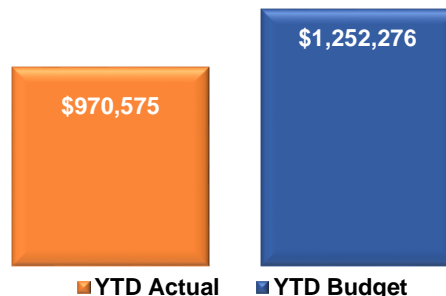
Telephone Gross Receipts Taxes

Year to Date Actual



Percent Change over YTD Previous Year
 -21.86% -0.71% -20.52%

2020 YTD Actual vs YTD Budget



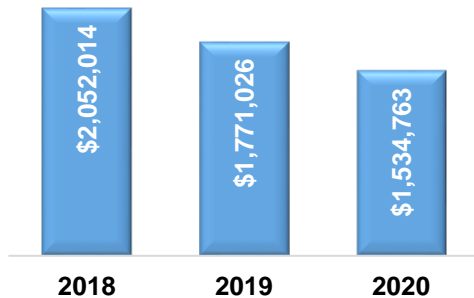
FY 2020 = 41.99% of Budget received YTD
 FY 2019 = 50.21% of Budget received YTD

Analysis:

- March revenue is \$123,332 (42.79%) **below** the same month last year
- YTD revenue is \$250,605 (20.52%) **below** YTD last year
- YTD revenue is \$281,702 **below** the YTD Budget amount

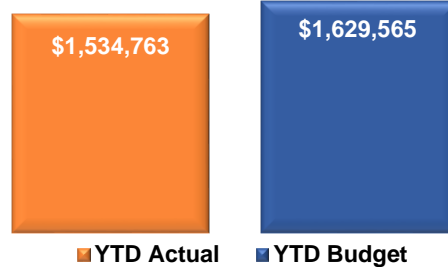
Natural Gas Gross Receipt Tax

Year to Date Actual



Percent Change over YTD Previous Year
57.34% -13.69% -13.34%

2020 YTD Actual vs YTD Budget



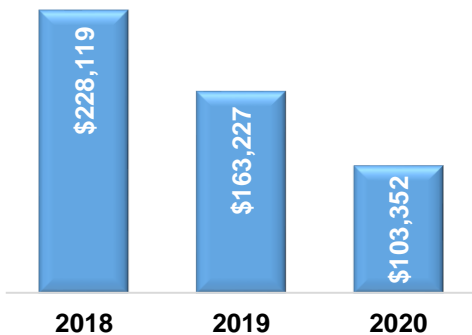
Analysis:

- March revenue is \$151,147 (55.72%) **below** the same month last year
- YTD revenue is \$236,264 (13.34%) **below** YTD last year. These taxes are very weather dependent.
- YTD revenue is \$236,264 **below** YTD Budget amount.

FY 2020 = 65.91% of Budget received YTD
FY 2019 = 82.25% of Budget received YTD

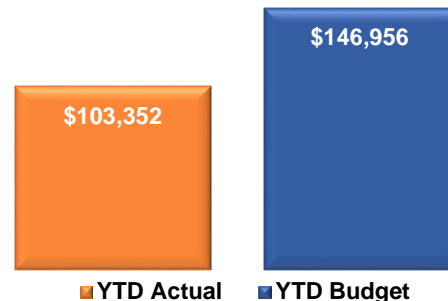
Adjusted Cable Franchise Fees (All years adjusted to 45% allocated to General Fund)

Year to Date Actual



Percent Change over YTD Previous Year
318.14% -28.45% -36.68%

2020 YTD Actual vs YTD Budget



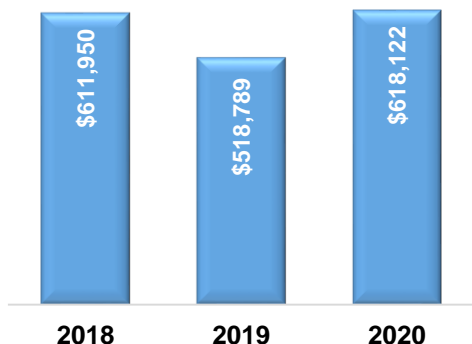
Analysis:

- March revenue is \$8,289 (9.86%) **above** the same month last year
- YTD revenue is \$59,875 (36.68%) **below** YTD last year.
- YTD revenue is \$43,605 **below** YTD Budget amount.

FY 2020 = 35.83% of Budget received YTD
FY 2019 = 45.06% of Budget received YTD

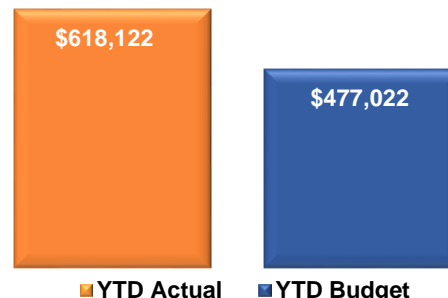
Boone Electric Gross Receipt Taxes

Year to Date Actual



Percent Change over YTD Previous Year
3.28% -15.22% 19.15%

2020 YTD Actual vs YTD Budget



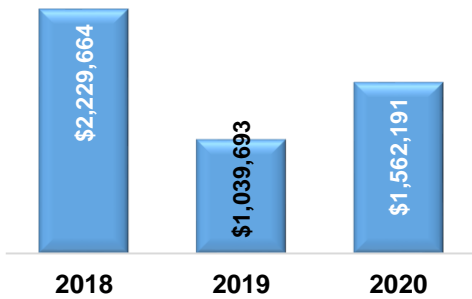
Analysis:

- March revenue is \$118,992 (36.18%) **below** the same month last year
- YTD revenue is \$99,333 (19.15%) **above** YTD last year. These taxes are very weather dependent.
- YTD revenue is \$141,099 **above** YTD Budget amount.

FY 2020 = 52.45% of Budget received YTD
FY 2019 = 42.86% of Budget received YTD

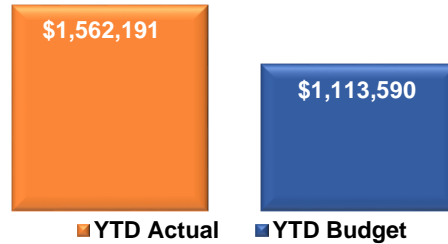
Grant Revenues

Year to Date Actual



Percent Change over YTD Previous Year
 36.05% -53.37% 50.26%

2020 YTD Actual vs YTD Budget



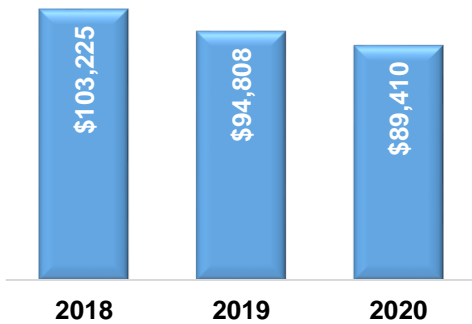
FY 2020 = 42.77% of Budget received YTD
 FY 2019 = 31.19% of Budget received YTD

Analysis:

- March revenue is \$346,663 (249.82%) **above** the same month last year
- YTD revenue is \$522,500 (50.26%) **above** YTD last year. This revenue can vary from month to month and year to year based on dollar amount of grants awarded and draw downs completed.
- YTD revenue is \$448,603 **above** YTD Budget amount.

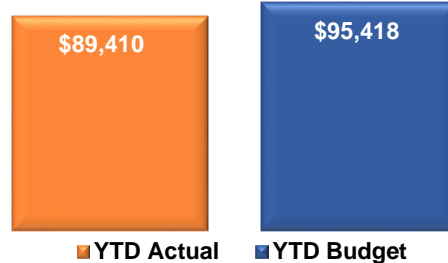
Licenses and Permits

Year to Date Actual



Percent Change over YTD Previous Year
 -10.31% -8.15% -5.69%

2020 YTD Actual vs YTD Budget



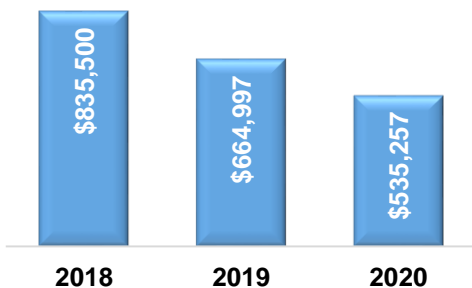
FY 2020 = 8.16% of Budget received YTD
 FY 2019 = 8.66% of Budget received YTD

Analysis:

- March revenue is \$452 (3.93%) **below** the same month last year
- YTD revenue is \$5,398 (5.69%) **below** YTD last year. The bulk of this revenue is received in June for business licenses
- YTD revenue is \$6,009 **below** YTD Budget amount

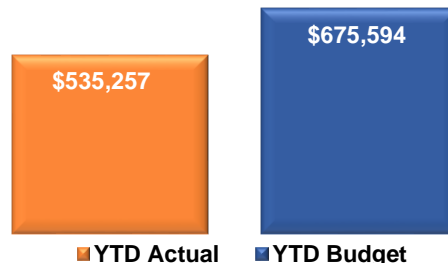
Fines

Year to Date Actual



Percent Change over YTD Previous Year
 6.82% -20.41% -19.51%

2020 YTD Actual vs YTD Budget



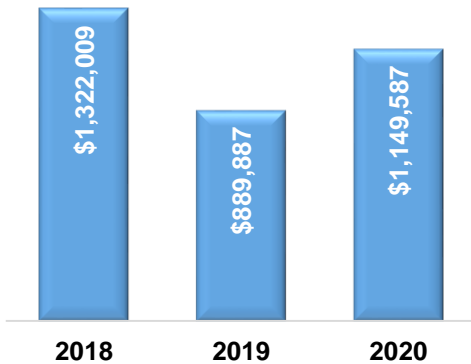
FY 2020 = 41.59% of Budget received YTD
 FY 2019 = 40.99% of Budget received YTD

Analysis:

- March revenue is \$48,682 (45.71%) **below** the same month last year
- YTD revenue is \$129,740 (19.51%) **below** YTD last year
- YTD revenue is \$140,336 **below** YTD Budget amount

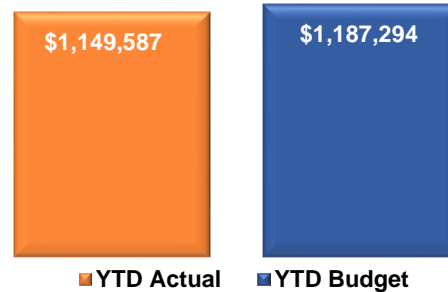
Fees

Year to Date Actual



Percent Change over YTD Previous Year
 -6.32% -32.69% 29.18%

2020 YTD Actual vs YTD Budget



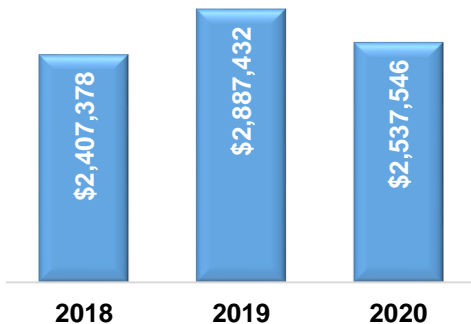
FY 2020 = 36.23% of Budget received YTD
 FY 2019 = 29.42% of Budget received YTD

Analysis:

- March revenue is \$3,978 (2.36%) **above** the same month last year
- YTD revenue is \$259,700 (29.18%) **above** YTD last year primarily in building permits
- YTD revenue is \$37,707 **below** YTD Budget amount
- We anticipate a decrease in revenues for April due to COVID 19

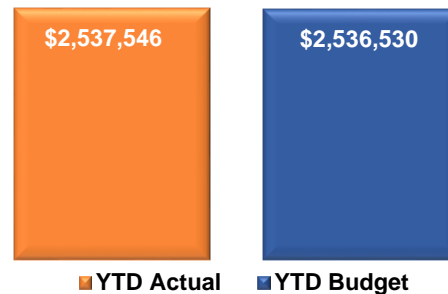
Intragovernmental Revenue (G&A Fees)

Year to Date Actual



Percent Change over YTD Previous Year
 1.39% 19.94% -12.12%

2020 YTD Actual vs YTD Budget



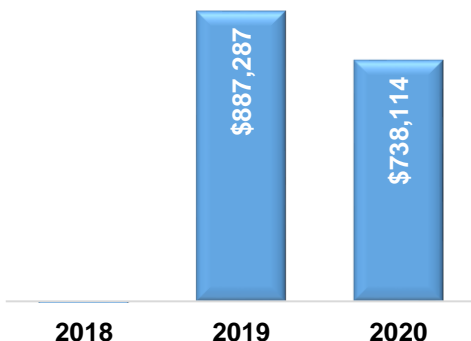
FY 2020 = 50% of Budget received YTD
 FY 2019 = 50% of Budget received YTD

Analysis:

- March revenue is \$58,314 (12.12%) **below** the same month last year
- YTD revenue is \$349,886 (12.12%) **below** YTD last year (a change in allocation methodology resulted in a lower amount budgeted for FY 2020)
- YTD revenue is \$1,015 **above** YTD Budget amount

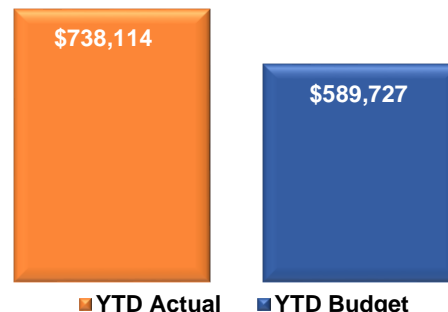
Investment Revenue

Year to Date Actual



Percent Change over YTD Previous Year
 -35.41% -953.86% -16.81%

2020 YTD Actual vs YTD Budget



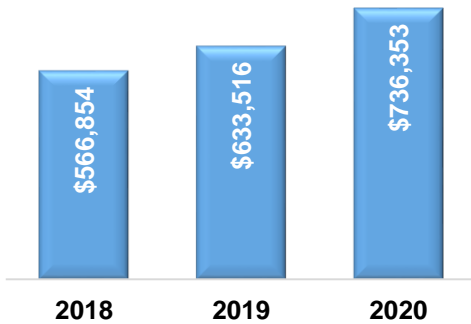
FY 2020 = 62.76% of Budget received YTD
 FY 2019 = 98.59% of Budget received YTD

Analysis:

- March revenue is \$146,679 (37.16%) **below** the same month last year
- YTD revenue is \$149,173 (16.81%) **below** YTD last
- YTD revenue is \$148,387 **above** YTD Budget amount

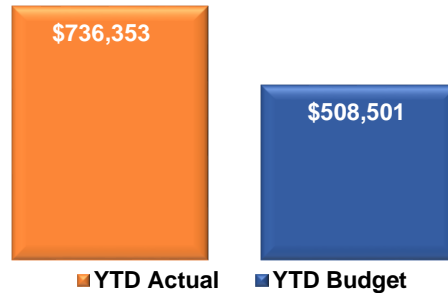
Miscellaneous Revenue

Year to Date Actual



Percent Change over YTD Previous Year
 -20.51% 11.76% 16.23%

2020 YTD Actual vs YTD Budget



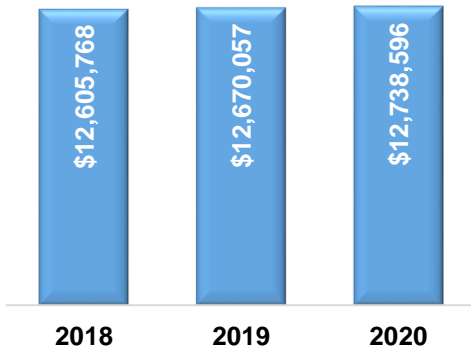
FY 2020 = 75.14% of Budget received YTD
 FY 2019 = 71.57% of Budget received YTD

Analysis:

- March revenue is \$25,111 (33.58%) **above** the same month last year
- YTD revenue is \$102,837 (16.23%) **above** YTD last year primarily due to revenue received in Fire from the sale of a surplus vehicle
- YTD revenue is \$227,852 **above** YTD Budget amount

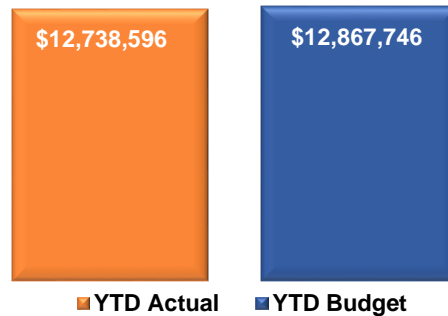
Total Transfers

Year to Date Actual



Percent Change over YTD Previous Year
 4.54% 0.51% 0.54%

2020 YTD Actual vs YTD Budget



FY 2020 = 48.49% of Budget received YTD
 FY 2019 = 48.23% of Budget received YTD

Analysis:

- March revenue is \$4,333 (0.21%) **below** the same month last year
- YTD revenue is \$68,539 (0.54%) **above** YTD last year.
- YTD revenue is \$122,850 **below** YTD Budget amount
- The transfers category includes PILOT payments from Water and Electric