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# TRANSMITTAL

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**TO:** Members of the Mayor's Blue Ribbon Audit Advisory Committee

**THROUGH:** Chris Connally, City Manager 

**FROM:** Tom Mahoney, Director of Administrative Services 

**DATE:** August 26, 2020

**SUBJECT:** June FY2020 Financial Report

Attached is the FY2020 Financial Report for the month of June.

The following sections are included in the packet:

1. Fund Balance Overview
2. Revenue & Expenditure Summary by Fund/Function
3. Expenditure & Budget Comparison by Fund/Function
4. Revenue & Expenditure Comparison to Budget by Element
5. Current CIP Projects
6. Riverboat & Cell Phone Breakdown
7. Charts for June FY20 Historical Comparison
8. Early look at Sales Tax Revenues for FY21

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City of...  
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# FY20 FUND BALANCE OVERVIEW

As of 6/30/20

|                                    | Beginning<br>Fund Balance | Revenue              | Expense              | Net                 | Ending<br>Fund Balance |
|------------------------------------|---------------------------|----------------------|----------------------|---------------------|------------------------|
| <b>General Fund</b>                |                           |                      |                      |                     |                        |
| Mayor Council                      |                           |                      | \$ 217,550           | \$ (217,550)        | \$ (217,550)           |
| City Clerk                         |                           | \$ 2,155             | 183,720              | (181,565)           | (181,565)              |
| Muni Court                         |                           | 454,401              | 521,808              | (67,407)            | (67,407)               |
| City Manager                       |                           | 9,995                | 853,895              | (843,900)           | (843,900)              |
| Human Resources                    |                           | 722                  | 436,740              | (436,018)           | (436,018)              |
| Legal                              |                           | 0                    | 717,021              | (717,021)           | (717,021)              |
| Community Development              |                           | 1,273,895            | 1,834,645            | (560,751)           | (560,751)              |
| Admin Services                     |                           | 14,737               | 1,820,588            | (1,805,851)         | (1,805,851)            |
| Police                             |                           | 3,599,220            | 15,344,986           | (11,745,766)        | (11,745,766)           |
| Fire                               |                           | 2,671,894            | 13,740,447           | (11,068,553)        | (11,068,553)           |
| Parks                              |                           | 4,183,837            | 5,125,476            | (941,639)           | (941,639)              |
| Health                             |                           | 4,725,133            | 4,169,644            | 555,489             | 555,489                |
| Public Works                       |                           | 7,332,046            | 7,339,018            | (6,972)             | (6,972)                |
| Unallocated                        | 12,632,882                | 30,140,440           | 813,345              | 29,327,095          | 41,959,977             |
| <b>Unrestricted</b>                | <b>12,632,882</b>         | <b>54,408,475</b>    | <b>53,118,883</b>    | <b>1,289,592</b>    | <b>13,922,474</b>      |
| Riverfront Ec Dev...               | 3,859,799                 | 612,114              | 28,119               | 583,995             | 4,443,794              |
| Computer Network...                | 0                         | 77,996               | 637,006              | (559,010)           | (559,010)              |
| Cell Phone...                      | 968,061                   | 560,327              | 1,191,592            | (631,265)           | 336,796                |
| Street Enhancement Tax...          | 460,419                   | 4,726,853            | 4,395,043            | 331,810             | 792,229                |
| Vacant Structure...                | 183,319                   | 17,740               | 153,959              | (136,219)           | 47,300                 |
| Land Bank...                       | 79,263                    | 150,308              | 0                    | 150,308             | 229,571                |
| <b>Restricted</b>                  | <b>5,551,062</b>          | <b>6,145,338</b>     | <b>6,405,719</b>     | <b>(260,381)</b>    | <b>5,290,680</b>       |
| <b>Total General Fund</b>          | <b>\$ 18,183,944</b>      | <b>\$ 60,553,813</b> | <b>\$ 59,524,602</b> | <b>\$ 1,029,211</b> | <b>\$ 19,213,155</b>   |
| <b>Special Revenue Funds</b>       |                           |                      |                      |                     |                        |
| <b>Public Safety Fund</b>          |                           |                      |                      |                     |                        |
| Police                             |                           |                      | 4,061,490            | (4,061,490)         | (4,061,490)            |
| Fire                               |                           |                      | 2,125,488            | (2,125,488)         | (2,125,488)            |
| Health                             |                           |                      | 470,035              | (470,035)           | (470,035)              |
| Unallocated                        |                           | 6,788,318            | 0                    | 6,788,318           | 6,788,318              |
| <b>Total Public Safety Fund</b>    | <b>\$ 816,261</b>         | <b>\$ 6,788,318</b>  | <b>\$ 6,657,013</b>  | <b>\$ 131,305</b>   | <b>\$ 947,566</b>      |
| Streets Maintenance Fund           | 677,619                   | 4,175,846            | 4,290,997            | (115,151)           | 562,468                |
| Parks Maintenance Fund             | 237,287                   | 1,314,573            | 1,166,798            | 147,775             | 385,062                |
| Special Allocation Fund            | 2,990,081                 | 11,117,886           | 11,262,333           | (144,447)           | 2,845,634              |
| Gaming Initiatives Fund            | 266,237                   | 733,594              | 828,678              | (95,084)            | 171,153                |
| <b>Museum Fund</b>                 |                           |                      |                      |                     |                        |
| Operations                         |                           | 515,003              | 527,636              | (12,633)            | (12,633)               |
| Capital Projects                   |                           | 75,000               | 29,325               | 45,675              | 45,675                 |
| <b>Total Museum Fund</b>           | <b>\$ 93,782</b>          | <b>\$ 590,003</b>    | <b>\$ 556,961</b>    | <b>\$ 33,042</b>    | <b>\$ 126,824</b>      |
| <b>CDBG Fund</b>                   | <b>(377,923)</b>          | <b>2,426,351</b>     | <b>2,241,282</b>     | <b>185,069</b>      | <b>(192,854)</b>       |
| <b>CDBG Loans Fund</b>             | <b>0</b>                  | <b>116,173</b>       | <b>152,388</b>       | <b>(36,215)</b>     | <b>(36,215)</b>        |
| <b>Total Special Revenue Funds</b> | <b>\$ 4,703,344</b>       | <b>\$ 27,262,744</b> | <b>\$ 27,156,450</b> | <b>\$ 106,294</b>   | <b>\$ 4,809,638</b>    |
| <b>Capital Project Fund</b>        |                           |                      |                      |                     |                        |
| <b>Capital Projects Fund</b>       | <b>5,066,219</b>          | <b>7,890,339</b>     | <b>6,027,099</b>     | <b>1,863,240</b>    | <b>6,929,459</b>       |
| <b>Total Capital Project Fund</b>  | <b>\$ 5,066,219</b>       | <b>\$ 7,890,339</b>  | <b>\$ 6,027,099</b>  | <b>\$ 1,863,240</b> | <b>\$ 6,929,459</b>    |

## FY20 FUND BALANCE OVERVIEW

As of 6/30/20

|                               | Beginning<br>Fund Balance | Revenue               | Expense               | Net                   | Ending<br>Fund Balance |
|-------------------------------|---------------------------|-----------------------|-----------------------|-----------------------|------------------------|
| <b>Enterprise Funds</b>       |                           |                       |                       |                       |                        |
| <b>Aviation Fund</b>          |                           |                       |                       |                       |                        |
| Operations                    |                           | 578,899               | 655,354               | (76,455)              | (76,455)               |
| Capital Projects              |                           | 1,803,074             | 2,996,881             | (1,193,807)           | (1,193,807)            |
| <b>Total Aviation Fund</b>    | <b>\$ 383,915</b>         | <b>\$ 2,381,973</b>   | <b>\$ 3,652,235</b>   | <b>\$ (1,270,262)</b> | <b>\$ (886,347)</b>    |
| <b>Parking Fund</b>           |                           |                       |                       |                       |                        |
| Operations                    |                           | 359,097               | 403,670               | (44,573)              | (44,573)               |
| Capital Projects              |                           | 253,851               | 253,851               | 0                     | 0                      |
| <b>Total Parking Fund</b>     | <b>\$ 23,531</b>          | <b>\$ 612,948</b>     | <b>\$ 657,521</b>     | <b>\$ (44,573)</b>    | <b>\$ (21,042)</b>     |
| <b>Sewer Fund</b>             |                           |                       |                       |                       |                        |
| Operations                    |                           | 32,577,666            | 31,341,341            | 1,236,325             | 1,236,325              |
| Capital Projects              |                           | 16,001,264            | 8,637,096             | 7,364,168             | 7,364,168              |
| <b>Total Sewer Fund</b>       | <b>\$ 27,779,750</b>      | <b>\$ 48,578,930</b>  | <b>\$ 39,978,437</b>  | <b>\$ 8,600,493</b>   | <b>\$ 36,380,243</b>   |
| <b>Golf Fund</b>              |                           |                       |                       |                       |                        |
|                               | (105,715)                 | 586,431               | 790,102               | (203,671)             | (309,386)              |
| <b>Transit Fund</b>           |                           |                       |                       |                       |                        |
| Operations                    |                           | 10,243,718            | 5,745,912             | 4,497,806             | 4,497,806              |
| Capital Projects              |                           | 112,136               | 6,930,280             | (6,818,144)           | (6,818,144)            |
| <b>Total Transit Fund</b>     | <b>\$ 20,939,153</b>      | <b>\$ 10,355,854</b>  | <b>\$ 12,676,192</b>  | <b>\$ (2,320,338)</b> | <b>\$ 18,618,815</b>   |
| <b>Landfill Fund</b>          |                           |                       |                       |                       |                        |
| Operations                    |                           | 7,548,680             | 3,126,637             | 4,422,043             | 4,422,043              |
| Capital Projects              |                           | 0                     | 1,354,034             | (1,354,034)           | (1,354,034)            |
| <b>Total Landfill Fund</b>    | <b>\$ 5,161,332</b>       | <b>\$ 7,548,680</b>   | <b>\$ 4,480,671</b>   | <b>\$ 3,068,009</b>   | <b>\$ 8,229,341</b>    |
| <b>Total Enterprise Funds</b> | <b>\$ 54,181,966</b>      | <b>\$ 70,064,816</b>  | <b>\$ 62,235,158</b>  | <b>\$ 7,829,658</b>   | <b>\$ 62,011,624</b>   |
| <b>General Fund</b>           | 18,183,944                | 60,553,813            | 59,524,602            | 1,029,211             | 19,213,155             |
| <b>Special Revenue Funds</b>  | 4,703,344                 | 27,262,744            | 27,156,450            | 106,294               | 4,809,638              |
| <b>Capital Project Fund</b>   | 5,066,219                 | 7,890,339             | 6,027,099             | 1,863,240             | 6,929,459              |
| <b>Enterprise Funds</b>       | 54,181,966                | 70,064,816            | 62,235,158            | 7,829,658             | 62,011,624             |
| <b>Total All Funds</b>        | <b>\$ 82,135,473</b>      | <b>\$ 165,771,712</b> | <b>\$ 154,943,309</b> | <b>\$ 10,828,403</b>  | <b>\$ 92,963,876</b>   |

### Revenue and Expenditures by Fund as of 6/30/20

| Fund#              | Fund Name                | FY20 Beginning      |                      |                      | FY20 Ending         |                     |
|--------------------|--------------------------|---------------------|----------------------|----------------------|---------------------|---------------------|
|                    |                          | Fund Balance        | Revenue              | Expenditures         | RV - XP             | Fund Balance        |
| 001                | General                  | \$18,183,943        | \$60,553,814         | \$59,524,602         | \$1,029,212         | \$19,213,155        |
| 101                | Streets Maintenance      | 677,619             | 4,175,846            | 4,290,997            | (115,152)           | 562,468             |
| 105                | Parks Maintenance        | 237,287             | 1,314,573            | 1,166,798            | 147,775             | 385,062             |
| 125                | Public Safety Tax        | 816,261             | 6,788,318            | 6,657,013            | 131,305             | 947,566             |
| 140                | Community Development    | (377,923)           | 2,426,351            | 2,241,282            | 185,068             | (192,854)           |
| 150                | Special Allocation       | 2,990,081           | 11,117,886           | 11,262,333           | (144,447)           | 2,845,634           |
| 170                | Gaming Initiatives       | 266,237             | 733,594              | 828,677              | (95,083)            | 171,155             |
| 190                | St. Joseph Museums Tax   | 93,782              | 590,003              | 556,960              | 33,042              | 126,824             |
| 398                | Capital Projects         | 5,066,219           | 7,890,339            | 6,027,098            | 1,863,240           | 6,929,459           |
| 400                | Aviation                 | 383,915             | 2,381,973            | 3,652,235            | (1,270,262)         | (886,347)           |
| 410                | Public Parking           | 23,531              | 612,948              | 657,521              | (44,574)            | (21,042)            |
| 420                | Water Protection         | 27,779,750          | 48,578,930           | 39,978,437           | 8,600,493           | 36,380,243          |
| 430                | Municipal Golf           | (105,715)           | 586,431              | 790,102              | (203,671)           | (309,386)           |
| 460                | Mass Transit             | 20,939,153          | 10,355,853           | 12,676,191           | (2,320,338)         | 18,618,815          |
| 470                | Landfill                 | 5,161,332           | 7,548,680            | 4,480,671            | 3,068,009           | 8,229,341           |
| 760                | Community Dev Rehab Loan | 0                   | 86,916               | 53,029               | 33,886              | 33,886              |
| 765                | Home Loan                | 0                   | 29,257               | 99,359               | (70,102)            | (70,102)            |
| <b>Grand Total</b> |                          | <b>\$82,135,474</b> | <b>\$165,771,712</b> | <b>\$154,943,309</b> | <b>\$10,828,402</b> | <b>\$92,963,876</b> |

**General Fund Revenue and Expenditures - By Department as of 6/30/20**

| <b>Department</b>                       | <b>Revenue</b>      | <b>Expenditures</b> | <b>RV - XP</b>     |
|---|---------------------|---------------------|--------------------|
| Mayor & City Council                    | \$0                 | \$217,550           | (\$217,550)        |
| City Clerk                              | 2,155               | 183,720             | (181,565)          |
| Municipal Court                         | 454,401             | 521,808             | (67,407)           |
| City Manager                            | 9,996               | 853,895             | (843,899)          |
| Human Resources                         | 722                 | 436,740             | (436,018)          |
| Legal                                   | -                   | 717,021             | (717,021)          |
| Community Services                      | 2,054,057           | 2,016,724           | 37,333             |
| Administrative Services                 | 92,733              | 2,457,594           | (2,364,861)        |
| Police                                  | 3,599,220           | 15,344,986          | (11,745,766)       |
| Fire                                    | 2,671,894           | 13,740,447          | (11,068,553)       |
| Parks, Recreation, and Civic Facilities | 4,183,837           | 5,125,476           | (941,639)          |
| Public Health                           | 4,725,133           | 4,169,644           | 555,489            |
| Public Works                            | 12,058,899          | 11,734,061          | 324,839            |
| Non-Departmental                        | 30,700,767          | 2,004,935           | 28,695,832         |
| <b>Grand Total</b>                      | <b>\$60,553,814</b> | <b>\$59,524,602</b> | <b>\$1,029,212</b> |

## Revenue and Expenditures by Function as of 6/30/20

| Function           | Revenue              | Expenditures         | RV - XP             |
|--------------------|----------------------|----------------------|---------------------|
| General Govt       | \$47,849,649         | \$22,543,175         | \$25,306,474        |
| Public Safety      | 13,059,433           | 35,272,411           | (22,212,979)        |
| Hwys & Streets     | 16,234,745           | 16,025,058           | 209,687             |
| Health & Welfare   | 5,164,568            | 6,316,202            | (1,151,635)         |
| Parks & Rec        | 5,498,410            | 6,292,274            | (793,864)           |
| Golf Services      | 586,431              | 790,102              | (203,671)           |
| Public Works       | 9,753                | 231,932              | (222,179)           |
| Aviation Services  | 2,381,973            | 3,652,235            | (1,270,262)         |
| Parking Services   | 612,948              | 657,521              | (44,574)            |
| Sewer Services     | 48,578,930           | 39,978,437           | 8,600,493           |
| Transit Services   | 10,355,853           | 12,676,191           | (2,320,338)         |
| Landfill Services  | 7,548,680            | 4,480,671            | 3,068,009           |
| Capital Outlay     | 7,890,339            | 6,027,098            | 1,863,240           |
| <b>Grand Total</b> | <b>\$165,771,712</b> | <b>\$154,943,309</b> | <b>\$10,828,402</b> |

**Actual Expenditures vs Budget as of 6/30/20  
Recap By Fund**

| <b>Fund #</b>      | <b>Fund Name</b>       | <b>6/30/2019</b>     | <b>6/30/2020</b>     | <b>Change from<br/>Prior YTD</b> | <b>% Change<br/>from PY</b> | <b>FY20 Amended<br/>Budget</b> | <b>6/30/2020</b>     | <b>% of<br/>Budget</b> | <b>Budget<br/>Balance</b> |
|--------------------|------------------------|----------------------|----------------------|----------------------------------|-----------------------------|--------------------------------|----------------------|------------------------|---------------------------|
| 001                | General                | \$59,395,084         | \$59,524,602         | \$129,518                        | 0.2%                        | \$61,997,130                   | \$59,524,602         | 96.0%                  | \$2,472,528               |
| 101                | Streets Maintenance    | 4,306,919            | 4,290,997            | (15,921)                         | -0.4%                       | 4,327,345                      | 4,290,997            | 99.2%                  | 36,348                    |
| 105                | Parks Maintenance      | 1,208,093            | 1,166,798            | (41,295)                         | -3.4%                       | 1,307,996                      | 1,166,798            | 89.2%                  | 141,198                   |
| 125                | Public Safety Tax      | 7,615,959            | 6,657,013            | (958,946)                        | -12.6%                      | 6,906,024                      | 6,657,013            | 96.4%                  | 249,010                   |
| 140                | Community Development  | 3,244,164            | 2,241,282            | (1,002,881)                      | -30.9%                      | 3,364,527                      | 2,241,282            | 66.6%                  | 1,123,244                 |
| 150                | Special Allocations    | 39,235,918           | 11,262,333           | (27,973,585)                     | -71.3%                      | 8,252,435                      | 11,262,333           | 136.5%                 | (3,009,898)               |
| 170                | Gaming Initiatives     | 996,173              | 828,677              | (167,496)                        | -16.8%                      | 999,149                        | 828,677              | 82.9%                  | 170,472                   |
| 190                | St. Joseph Museums Tax | 953,680              | 556,960              | (396,720)                        | -41.6%                      | 602,637                        | 556,960              | 92.4%                  | 45,677                    |
| 398                | Capital Projects       | 8,358,245            | 6,027,098            | (2,331,147)                      | -27.9%                      | 10,105,670                     | 6,027,098            | 59.6%                  | 4,078,572                 |
| 400                | Aviation               | 797,368              | 3,652,235            | 2,854,867                        | 358.0%                      | 13,529,394                     | 3,652,235            | 27.0%                  | 9,877,158                 |
| 410                | Public Parking         | 629,967              | 657,521              | 27,554                           | 4.4%                        | 665,886                        | 657,521              | 98.7%                  | 8,365                     |
| 420                | Water Protection       | 45,603,617           | 39,978,437           | (5,625,180)                      | -12.3%                      | 54,576,563                     | 39,978,437           | 73.3%                  | 14,598,127                |
| 430                | Municipal Golf         | 794,678              | 790,102              | (4,576)                          | -0.6%                       | 787,772                        | 790,102              | 100.3%                 | (2,331)                   |
| 460                | Mass Transit           | 5,869,727            | 12,676,191           | 6,806,464                        | 116.0%                      | 15,885,191                     | 12,676,191           | 79.8%                  | 3,209,000                 |
| 470                | Landfill               | 4,690,750            | 4,480,671            | (210,079)                        | -4.5%                       | 5,938,012                      | 4,480,671            | 75.5%                  | 1,457,341                 |
| 760                | CD Rehab Loan          | 1,157,109            | 53,029               | (1,104,079)                      | -95.4%                      | 0                              | 53,029               | 0.0%                   | (53,029)                  |
| 765                | Home Revolving Loan    | 119,712              | 99,359               | (20,353)                         | -17.0%                      | 0                              | 99,359               | 0.0%                   | (99,359)                  |
| <b>Grand Total</b> |                        | <b>\$184,977,164</b> | <b>\$154,943,309</b> | <b>(\$30,033,854)</b>            | <b>-16.2%</b>               | <b>\$189,245,731</b>           | <b>\$154,943,309</b> | <b>81.9%</b>           | <b>\$34,302,422</b>       |

## Actual Expenditures vs Budget as of 6/30/20

### Recap By Function

| Function           | 6/30/2019            | 6/30/2020            | Change from<br>Prior YTD | % Change<br>from PY | FY20 Amended<br>Budget | 6/30/2020            | % of<br>Budget | Budget<br>Balance   |
|--------------------|----------------------|----------------------|--------------------------|---------------------|------------------------|----------------------|----------------|---------------------|
| General Govt       | \$51,975,372         | \$22,543,175         | (\$29,432,197)           | -56.6%              | \$20,153,191           | \$22,543,175         | 111.9%         | (\$2,389,984)       |
| Public Safety      | 35,956,971           | 35,272,411           | (684,560)                | -1.9%               | 34,940,780             | 35,272,411           | 100.9%         | (331,631)           |
| Hwys & Streets     | 16,208,939           | 16,025,058           | (183,881)                | -1.1%               | 17,568,981             | 16,025,058           | 91.2%          | 1,543,923           |
| Health & Welfare   | 7,072,700            | 6,316,202            | (756,497)                | -10.7%              | 7,726,975              | 6,316,202            | 81.7%          | 1,410,772           |
| Parks & Rec        | 6,753,385            | 6,292,274            | (461,111)                | -6.8%               | 7,099,748              | 6,292,274            | 88.6%          | 807,474             |
| Golf Services      | 794,678              | 790,102              | (4,576)                  | -0.6%               | 787,772                | 790,102              | 100.3%         | (2,331)             |
| Public Works       | 265,445              | 231,932              | (33,513)                 | -12.6%              | 267,568                | 231,932              | 86.7%          | 35,636              |
| Aviation Services  | 797,368              | 3,652,235            | 2,854,867                | 358.0%              | 13,529,394             | 3,652,235            | 27.0%          | 9,877,158           |
| Parking Services   | 629,967              | 657,521              | 27,554                   | 4.4%                | 665,886                | 657,521              | 98.7%          | 8,365               |
| Sewer Services     | 45,603,617           | 39,978,437           | (5,625,180)              | -12.3%              | 54,576,563             | 39,978,437           | 73.3%          | 14,598,127          |
| Transit Services   | 5,869,727            | 12,676,191           | 6,806,464                | 116.0%              | 15,885,191             | 12,676,191           | 79.8%          | 3,209,000           |
| Landfill Services  | 4,690,750            | 4,480,671            | (210,079)                | -4.5%               | 5,938,012              | 4,480,671            | 75.5%          | 1,457,341           |
| Capital Outlay     | 8,358,245            | 6,027,098            | (2,331,147)              | -27.9%              | 10,105,670             | 6,027,098            | 59.6%          | 4,078,572           |
| <b>Grand Total</b> | <b>\$184,977,164</b> | <b>\$154,943,309</b> | <b>(\$30,033,854)</b>    | <b>-16.2%</b>       | <b>\$189,245,731</b>   | <b>\$154,943,309</b> | <b>81.9%</b>   | <b>\$34,302,422</b> |



**Revenue vs Budget as of 6/30/20  
Recap By Element**

| Element #          | Element Name                  | 6/30/2019            | 6/30/2020            | Change from<br>Prior YTD | % Change<br>from PY | FY20 Amended<br>Budget | 6/30/2020            | % of<br>Budget | Budget<br>Balance  |
|--------------------|-------------------------------|----------------------|----------------------|--------------------------|---------------------|------------------------|----------------------|----------------|--------------------|
| 20                 | Real Property Tax             | \$9,236,388          | \$9,393,360          | \$156,972                | 1.7%                | \$9,297,400            | \$9,393,360          | 101.0%         | (\$95,960)         |
| 21                 | Personal Property Tax         | 3,916,686            | 4,054,669            | 137,982                  | 3.5%                | 3,806,633              | 4,054,669            | 106.5%         | (248,036)          |
| 22                 | Other Personal Property       | 4,677,903            | 4,964,954            | 287,051                  | 6.1%                | 4,724,597              | 4,964,954            | 105.1%         | (240,357)          |
| 23                 | Utility Based Taxes           | 6,798,741            | 6,530,024            | (268,718)                | -4.0%               | 7,409,100              | 6,530,024            | 88.1%          | 879,076            |
| <b>24</b>          | <b>Sales Tax (1)</b>          | <b>48,691,497</b>    | <b>51,379,748</b>    | <b>2,688,250</b>         | <b>5.5%</b>         | <b>49,905,806</b>      | <b>51,379,748</b>    | <b>103.0%</b>  | <b>(1,473,942)</b> |
| 26                 | Licenses                      | 1,466,657            | 1,230,421            | (236,236)                | -16.1%              | 1,358,060              | 1,230,421            | 90.6%          | 127,639            |
| 28                 | Permits                       | 240,233              | 214,452              | (25,780)                 | -10.7%              | 236,761                | 214,452              | 90.6%          | 22,309             |
| 30                 | Fines                         | 589,837              | 650,438              | 60,601                   | 10.3%               | 743,525                | 650,438              | 87.5%          | 93,087             |
| 32                 | Rents                         | 1,305,084            | 1,124,151            | (180,933)                | -13.9%              | 1,304,985              | 1,124,151            | 86.1%          | 180,834            |
| 34                 | Parking Fees                  | 121,911              | 111,822              | (10,089)                 | -8.3%               | 119,200                | 111,822              | 93.8%          | 7,378              |
| 35                 | Inspection Fees               | 416,641              | 417,547              | 906                      | 0.2%                | 393,290                | 417,547              | 106.2%         | (24,257)           |
| 36                 | Health Fees                   | 341,102              | 363,881              | 22,778                   | 6.7%                | 360,290                | 363,881              | 101.0%         | (3,591)            |
| 37                 | Recreation Fees               | 465,505              | 340,281              | (125,224)                | -26.9%              | 691,630                | 340,281              | 49.2%          | 351,349            |
| 38                 | Nature Center User Fees       | 90,685               | 67,927               | (22,758)                 | -25.1%              | 119,500                | 67,927               | 56.8%          | 51,573             |
| 39                 | Civic Facilities Charges      | 463,718              | 308,749              | (154,969)                | -33.4%              | 463,261                | 308,749              | 66.6%          | 154,512            |
| 40                 | Municipal Golf Charges        | 630,485              | 533,807              | (96,678)                 | -15.3%              | 692,900                | 533,807              | 77.0%          | 159,093            |
| 41                 | Bode Ice Arena Charges        | 245,047              | 210,981              | (34,066)                 | -13.9%              | 247,500                | 210,981              | 85.2%          | 36,519             |
| 42                 | User Charges                  | 296,342              | 272,382              | (23,960)                 | -8.1%               | 305,000                | 272,382              | 89.3%          | 32,619             |
| <b>43</b>          | <b>Sanitary Sewer Charges</b> | <b>31,709,007</b>    | <b>30,666,371</b>    | <b>(1,042,636)</b>       | <b>-3.3%</b>        | <b>31,953,996</b>      | <b>30,666,371</b>    | <b>96.0%</b>   | <b>1,287,625</b>   |
| 44                 | Landfill Charges              | 5,500,426            | 7,064,194            | 1,563,768                | 28.4%               | 5,260,000              | 7,064,194            | 134.3%         | (1,804,194)        |
| 46                 | Charges for Services          | 1,829,041            | 1,875,613            | 46,572                   | 2.5%                | 1,925,056              | 1,875,613            | 97.4%          | 49,443             |
| 50                 | Other Revenues                | 4,198,491            | 5,061,844            | 863,353                  | 20.6%               | 2,262,503              | 5,061,844            | 223.7%         | (2,799,341)        |
| 5020               | Bonds & Loans Proceeds*       | 20,098,257           | 14,534,688           | (5,563,569)              | -27.7%              | 17,900,567             | 14,534,688           | 81.2%          | 3,365,879          |
| 53                 | Principal Earnings            | 49,415               | 60,949               | 11,534                   | 23.3%               | 21,750                 | 60,949               | 280.2%         | (39,199)           |
| 54                 | Interest Earnings             | 3,398,016            | 2,464,432            | (933,583)                | -27.5%              | 2,116,002              | 2,464,432            | 116.5%         | (348,431)          |
| 56                 | Grants & Entitlements         | 6,074,462            | 10,604,062           | 4,529,599                | 74.6%               | 11,597,639             | 10,604,062           | 91.4%          | 993,578            |
| 57                 | Computer Network Transfer     | 66,000               | 77,000               | 11,000                   | 16.7%               | 77,000                 | 77,000               | 100.0%         | 0                  |
| 58                 | Interfund Transfers           | 16,208,146           | 11,192,968           | (5,015,179)              | -30.9%              | 12,435,856             | 11,192,968           | 90.0%          | 1,242,888          |
| <b>Subtotal</b>    |                               | <b>\$169,125,722</b> | <b>\$165,771,712</b> | <b>(\$3,354,011)</b>     | <b>-2.0%</b>        | <b>\$167,729,806</b>   | <b>\$165,771,712</b> | <b>98.8%</b>   | <b>\$1,958,095</b> |
|                    | *North Shoppes Refunding      | 19,360,000           | -                    | (19,360,000)             | -100.0%             | -                      | -                    |                |                    |
| <b>Grand Total</b> |                               | <b>\$188,485,722</b> | <b>\$165,771,712</b> | <b>(\$22,714,011)</b>    | <b>-12.1%</b>       | <b>\$167,729,806</b>   | <b>\$165,771,712</b> | <b>98.8%</b>   | <b>\$1,958,095</b> |

(1) Includes annual sales tax, use tax, motor vehicle, hotel/motel, EATs, fuel, road & bridge, and other

**Actual Expenditures vs Budget as of 6/30/20**  
**Recap By Element**

| GL Code                 | GL Group                              | 6/30/2019            | 6/30/2020            | Change from<br>Prior YTD | % Change<br>from PY | FY20 Amended<br>Budget | 6/30/2020            | % of<br>Budget | Budget<br>Balance   |
|-------------------------|---------------------------------------|----------------------|----------------------|--------------------------|---------------------|------------------------|----------------------|----------------|---------------------|
| 11                      | Salary & Wages                        | 34,768,820           | 34,061,560           | (707,260)                | -2.0%               | 35,025,834             | 34,061,560           | 97.2%          | 964,274             |
| 12                      | Employee Benefits                     | 17,786,937           | 18,456,221           | 669,284                  | 3.8%                | 18,650,176             | 18,456,221           | 99.0%          | 193,955             |
| 13                      | Material and Supplies                 | 5,197,215            | 5,030,120            | (167,096)                | -3.2%               | 6,038,327              | 5,030,120            | 83.3%          | 1,008,207           |
| 14                      | Outside Services                      | 27,490,865           | 27,122,145           | (368,720)                | -1.3%               | 29,801,781             | 27,122,145           | 91.0%          | 2,679,636           |
| 15                      | Other Charges Including Debt Service* | 39,580,420           | 39,445,899           | (134,520)                | -0.3%               | 37,361,353             | 39,445,899           | 105.6%         | (2,084,546)         |
| <b>Subtotal</b>         |                                       | <b>\$124,824,257</b> | <b>\$124,115,946</b> | <b>(\$708,311)</b>       | <b>-0.6%</b>        | <b>\$126,877,470</b>   | <b>\$124,115,946</b> | <b>97.8%</b>   | <b>\$2,761,524</b>  |
|                         | *North Shoppes Refunding              | 29,599,332           | -                    | (29,599,332)             |                     |                        | -                    |                |                     |
| 16                      | Capital Outlay (Over \$5,000)         | 3,173,602            | 9,780,744            | 6,607,143                | 208.2%              | 10,597,442             | 9,780,744            | 92.3%          | 816,697             |
| 17                      | Capital Improvments                   | 27,379,973           | 21,046,620           | (6,333,354)              | -23.1%              | 51,770,819             | 21,046,620           | 40.7%          | 30,724,200          |
| <b>Capital Subtotal</b> |                                       | <b>\$30,553,575</b>  | <b>\$30,827,364</b>  | <b>\$273,789</b>         | <b>0.9%</b>         | <b>\$62,368,261</b>    | <b>\$30,827,364</b>  | <b>49.4%</b>   | <b>\$31,540,897</b> |
| <b>Grand Total</b>      |                                       | <b>\$184,977,164</b> | <b>\$154,943,309</b> | <b>(\$30,033,854)</b>    | <b>-16.2%</b>       | <b>\$189,245,731</b>   | <b>\$154,943,309</b> | <b>81.9%</b>   | <b>\$34,302,422</b> |

**CIP Projects Active During FY20**

**\*Does not Include Encumbrances**

| <u>Job#</u> | <u>Project Name</u>  | <u>FY20<br/>Actual</u> | <u>FY20<br/>Budget</u> | <u>%</u>     |
|-------------|--|------------------------|------------------------|--------------|
| 203020      | Asphalt Paving Use Tax   | 3,127,875              | 5,200,000              | 60.2%        |
| 213007      | Use Tax Concrete St. Repairs                                   | 205,163                | 200,000                | 102.6%       |
| 313000      | Public Grant Matches   | -                      | 116,767                | 0.0%         |
| 313065      | Sidewalks Residential/Comm                                     | 99,076                 | 150,000                | 66.1%        |
| 313090      | Pickett Road Bridge  | 236,400                | 500,000                | 47.3%        |
| 313140      | Patee Trail #2 -22nd to 28th                                   | 296,542                | 320,000                | 92.7%        |
| 313145      | Urban Trail Phase 24 (20th to 28th)                            | 600                    | 320,000                | 0.2%         |
| 313200      | New Fire Station - Land Acq.(remaining 2008)                   | 23,549                 | 199,595                | 11.8%        |
| 313820      | Wyatt Tootle Museum Phase 1A                                   | 13,475                 | 75,000                 | 18.0%        |
| 319010      | Asphalt Paving FY20 CIP  | 899,999                | 900,000                | 100.0%       |
| 319200      | Energy Eff. & Capital Recovery (Patee HVAC/City Hall Lighting) | 2,476,380              | 1,108,787              | 223.3%       |
| 319320      | New Fire Station #8  | 28,438                 | 2,878,763              | 1.0%         |
| 319510      | Aquatic Park Gutter/Drain                                      | 4,000                  | 45,000                 | 8.9%         |
| 319540      | Hyde Park Water Feature  | 214,943                | 450,000                | 47.8%        |
| 319615      | Urban Trail Match  | -                      | 55,793                 | 0.0%         |
|             | <b>1/2 Cent Funded Projects</b>                                | <b>7,626,441</b>       | <b>12,519,705</b>      | <b>60.9%</b> |
| 201001      | Water Quality Education  | 4,124                  | 180,000                | 2.3%         |
| 201002      | I/I Study on Cost effectiveness                                | 48,438                 | 580,000                | 8.4%         |
| 204001      | Furnace - Maintenance Garage                                   | -                      | 15,000                 | 0.0%         |
| 204008      | Return Sludge PS - Motor Control Center                        | -                      | 148,000                | 0.0%         |
| 205146      | City's share of the Mosaic Garage of the loan                  | 253,851                | 253,852                | 100.0%       |
| 209001      | SSJISD PS-Force Main Investiga                                 | 24,838                 | 400,000                | 6.2%         |
| 209013      | Other Rolling Stock - Sewer Maintenance                        | -                      | 281,123                | 0.0%         |
| 219300      | Control Building Upgrd FY21                                    | 94,283                 | 300,000                | 31.4%        |
| 413000      | FY20 Airport Capital Funds                                     | 516                    | 250,000                | 0.2%         |
| 413080      | Rehabilitate Air Traffic Control Tower                         | -                      | 4,542,000              | 0.0%         |
| 413120      | Rehab general aviation apron - Phase 1                         | -                      | 5,000,000              | 0.0%         |
| 413170      | Airport Business Plan  | 147,661                | 50,000                 | 295.3%       |
| 420660      | Ammonia Removal Facility Desgn                                 | 266,910                | 1,035,083              | 25.8%        |
| 420895      | Update Aerial Photography                                      | -                      | 51,000                 | 0.0%         |
| 430150      | Sprayer for Maintenance  | 9,052                  | 9,052                  | 100.0%       |
| 430155      | Driving Range Netting FY20                                     | 6,074                  | 6,500                  | 93.4%        |
| 460000      | Equipment for Expansion Buses                                  | -                      | 140,000                | 0.0%         |
| 460270      | Replace 15 Gillig Buses FY20                                   | -                      | 6,750,000              | 0.0%         |

**CIP Projects Active During FY20**

**\*Does not Include Encumbrances**

| <u>Job#</u> | <u>Project Name</u>  | <u>FY20<br/>Actual</u> | <u>FY20<br/>Budget</u> | <u>%</u>     |
|-------------|--|------------------------|------------------------|--------------|
| 460365      | Facility Maintenance for Trans                                   | 44,800                 | 210,000                | 21.3%        |
| 460385      | Replace Staff Van FY20   | 24,231                 | 35,000                 | 69.2%        |
| 460400      | Passenger Amenities  | 54,704                 | 462,000                | 11.8%        |
| 460405      | Land Acquisition Near Mid Belt Hwy                               | -                      | 600,000                | 0.0%         |
| 460410      | Transit Facility Equipment                                       | -                      | 485,000                | 0.0%         |
| 460415      | Security and Shop Equipment                                      | -                      | 73,000                 | 0.0%         |
| 470250      | Power Line Installation to Area III, Stage 7                     | -                      | 140,000                | 0.0%         |
| 470320      | Purchase Land  | -                      | 400,000                | 0.0%         |
| 470325      | Haul Truck for Landfill  | 403,989                | 583,000                | 69.3%        |
| 470330      | CAT D6 Caterpillar D6  | 396,287                | 456,000                | 86.9%        |
| 470333      | Landfill Rolling Stock Scheduled Replacements                    | -                      | 230,000                | 0.0%         |
| 470350      | Pickup Replacement Landfill 20                                   | 36,344                 | 30,000                 | 121.1%       |
| 513050      | FY20 CMOM Emergency Repairs                                      | 1,511,123              | 2,141,000              | 70.6%        |
| 513090      | Replace Gas Burnoff  | -                      | 67,000                 | 0.0%         |
| 513130      | Evergy & WPF Power Upgrades                                      | 68,161                 | 1,424,032              | 4.8%         |
| 513155      | Manhole Inspection from O&M                                      | 9,772                  | 68,000                 | 14.4%        |
| 513160      | GPS Equipment FY20   | 561                    | 11,296                 | 5.0%         |
| 513175      | System Expansion Projects  | -                      | 150,000                | 0.0%         |
| 513180      | Brown's Branch PS - Rehability                                   | -                      | 14,886                 | 0.0%         |
| 513190      | Mo Ave. Sewer Rehab  | 1,484,541              | 3,000,000              | 49.5%        |
| 513195      | WPF Levee Plant SW Stage area                                    | 4,323,421              | 4,734,445              | 91.3%        |
| 513255      | Sewer Maintenance Facility                                       | 106,707                | 450,000                | 23.7%        |
| 519010      | Corby Pond Renovation  | 5,843                  | 667,000                | 0.9%         |
| 519040      | Riverside Road SSES  | 375,525                | 2,657,000              | 14.1%        |
| 519050      | Brown's Branch PS - Rehability                                   | -                      | 429,000                | 0.0%         |
| 519060      | TV Van   | -                      | 239,000                | 0.0%         |
| 519065      | Portable TV Van  | -                      | 98,000                 | 0.0%         |
| 519070      | Easement jet Machine   | -                      | 108,166                | 0.0%         |
|             | Large Diameter Sewer Rehab (fir sinking fund- spend every 5 year | -                      | 500,000                | 0.0%         |
|             | Additional Centrifugal Blowers                                   | -                      | 300,000                | 0.0%         |
|             | Whitehead Rakes  | -                      | 552,000                | 0.0%         |
|             | <b>All Other Projects</b>  | <b>9,701,756</b>       | <b>41,306,435</b>      | <b>23.5%</b> |
|             | <b>TOTAL</b>   | <b>17,328,197</b>      | <b>53,826,140</b>      | <b>32.2%</b> |

**Riverboat Revenue and Expense Breakdown as of 6/30/20**

| Revenues Fund Name |                             | Budget           | YTD June<br>FY20  | Budget                                   |
|--------------------|-----------------------------|------------------|-------------------|--|
| 3284               | State Admissions*           | \$435,400        | 350,969           | 80.6%                                    |
| 3286               | State Gaming**              | 386,600          | 347,684           | 89.9%                                    |
| 5080               | Other Revenue               | 0                | 250               | 0.0%                                     |
| 5090               | Gain/Loss Market Value      | 0                | 6,747             | 0.0%                                     |
| 5410               | Interest on Investments     | 8,000            | 8,593             | 107.4%                                   |
| 5415               | Accrued Interest            | 0                | (648)             | 0.0%                                     |
| 5840               | Transfer from Spec Alloc.   | 20,000           | 20,000            | 100.0%                                   |
|                    |                             | <b>\$850,000</b> | <b>\$733,594</b>  | <b>86.3%</b>                             |
| <b>Expenses</b>    |                             |                  |                   |  |
| 1410               | Professional Svcs           | \$125,000        | 54,015            | 43.2% Legal Fees                         |
| 1453               | Advertising                 | 40,000           | 38,720            | 96.8% Spectrum                           |
| 1495               | Special Contributions       | 570,149          | 534,619           | 93.8% Outside Agencies                   |
| 1498               | Other Services              | 81,600           | 43,049            | 52.8% Tree Removal                       |
| 1520               | Transfer to Gen Fund        | 50,000           | 50,000            | 100.0% Festivals & Nature Center Subsidy |
| 1540               | Transfer to Spec Alloc Fund | 5,000            | 0                 | 0.0%                                     |
| 1522               | Transfer to SIMR Fund       | 50,000           | 30,874            | 61.7% Storm Water Grant                  |
| 1569               | Transfer to Aviation        | 70,000           | 70,000            | 100.0%                                   |
| 1571               | Transfer to Public Parking  | 7,400            | 7,400             | 100.0%                                   |
|                    |                             | <b>\$999,149</b> | <b>\$828,677</b>  | <b>82.9%</b>                             |
| <b>NET REVENUE</b> |                             |                  | <b>(\$95,083)</b> |  |

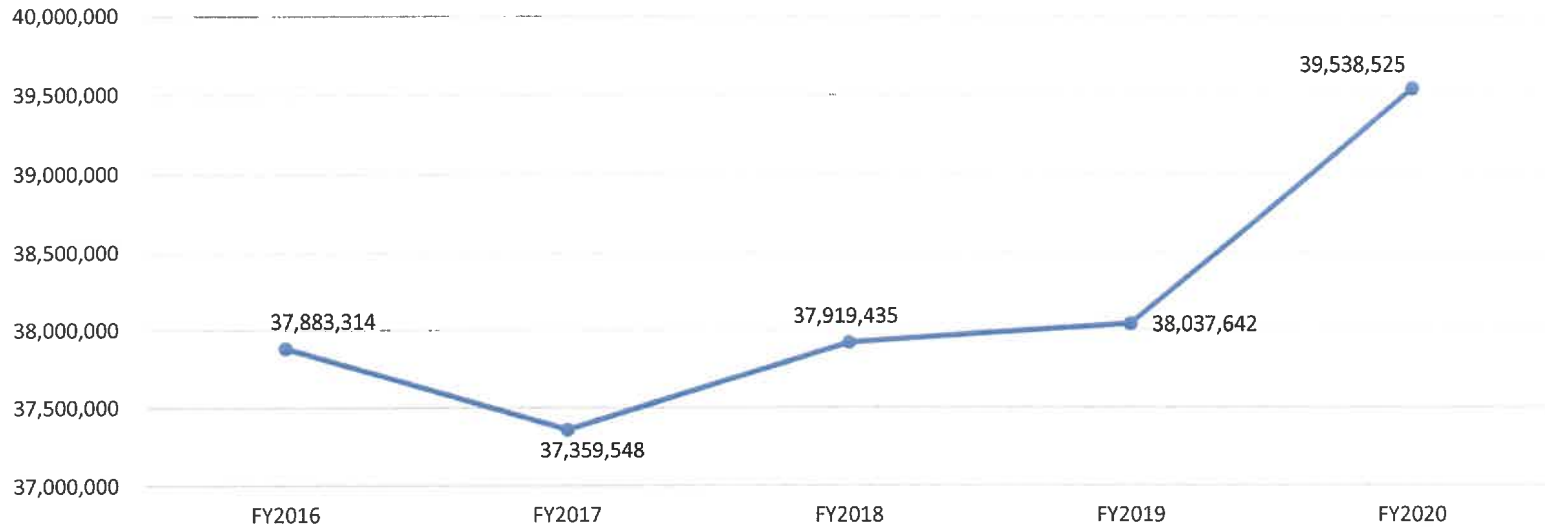
\*State Admissions - \$1 per paid and complimentary customer

\*\*State Gaming - 10% of state gaming tax to be shared 1/2 with County

### Cell Phone Revenue and Expense Breakdown as of 6/30/20

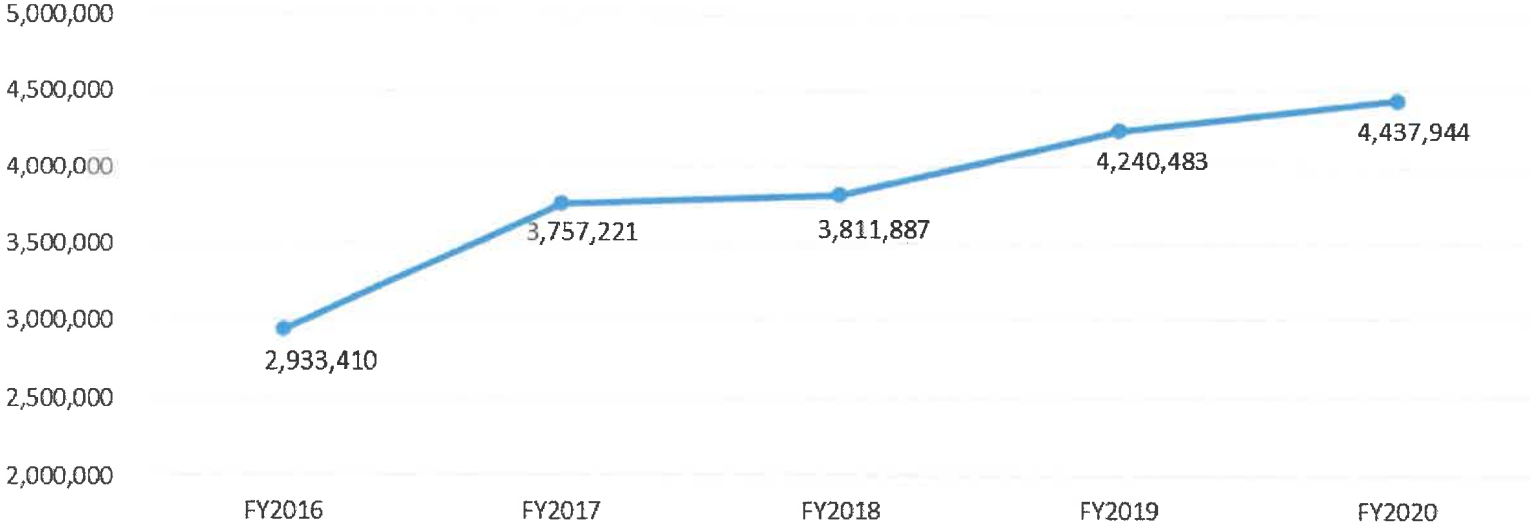
| Revenues           |                                  | Budget             | YTD June<br>FY20   | Budget                                |
|--------------------|----------------------------------|--------------------|--------------------|---------------------------------------|
| 2340               | Utility Tax - Telecomm           | \$900,000          | \$543,051          | 60.3%                                 |
| 5410               | Interest on Investments          | 4,000              | 17,276             | 431.9%                                |
|                    |                                  | <b>\$904,000</b>   | <b>\$560,327</b>   | <b>62.0%</b>                          |
| <b>Expenses</b>    |                                  |                    |                    |                                       |
| 1410               | Professional Svcs                | \$46,150           | \$26,150           | 56.7% Legal                           |
| 1495               | Special Contributions            | 35,000             | 35,000             | 100.0% Special Olympics/Fire Memorial |
| 1498               | Other Services                   | 3,000              | 952                | 31.7% Human Rights Commission         |
| 1515               | Judgement & Claims               | 25,000             | 25,000             | 100.0%                                |
| 1518               | Election Expenses                | 35,000             | 31,362             | 89.6% Bonds for Bridges               |
| 1522               | Transfer to SIMR Fund            | 50,000             | 30,874             | 61.7% Stormwater Match                |
| 1523               | Transfer to Parks & Rec          | 113,000            | 102,092            | 90.3% Various Capital Purchases       |
| 1525               | Transfer to Public Safety Tax    | 317,756            | 315,873            | 99.4% Radios/Consoles                 |
| 1569               | Transfer to Aviation             | 30,000             | 30,000             | 100.0% Vehicle                        |
| 1571               | Transfer to Public Parking       | 320,852            | 320,851            | 100.0% Mosaic Garage                  |
| 1575               | Transfer to Golf Fund            | 6,500              | 3,014              | 46.4% Driving Range Netting           |
| 1620               | Motor Vehicles                   | 250,000            | 248,411            | 99.4% Various Vehicle Purchases       |
| 1630               | Machinery & Equipment            | 6,500              | 6,500              | 100.0% Theater Projector              |
| 1730               | Improvement Other Than Buildings | 25,000             | 15,514             | 62.1% REC Center 24hr Access          |
|                    |                                  | <b>\$1,263,758</b> | <b>\$1,191,592</b> | <b>94.3%</b>                          |
| <b>NET REVENUE</b> |                                  |                    | <b>(\$631,265)</b> |                                       |

### Annual Sales Tax June YTD Comparison



Annual sales tax ended the year up 3.9%, an increase of \$1,500,883 when compared to the prior year. Annual sales tax includes sales tax for General, Public Safety, CIP, and Transit funds. Before the city was shut down in March, revenues were showing a marked improvement of 4.0%. Once the COVID-19 caused much of the city to close a large loss of \$2,000,000 in revenue was anticipated. During the fourth quarter the drop in revenues never came. One possible reason for the revenues remaining up could be that St. Joseph citizens have cut back on travel outside of the city to make their purchases. Even though numbers were positive to round out the fiscal year, it is hard to predict what will happen in FY21 if the virus continues. Several major festivals and events have been cancelled including the Kansas City Chiefs training camp.

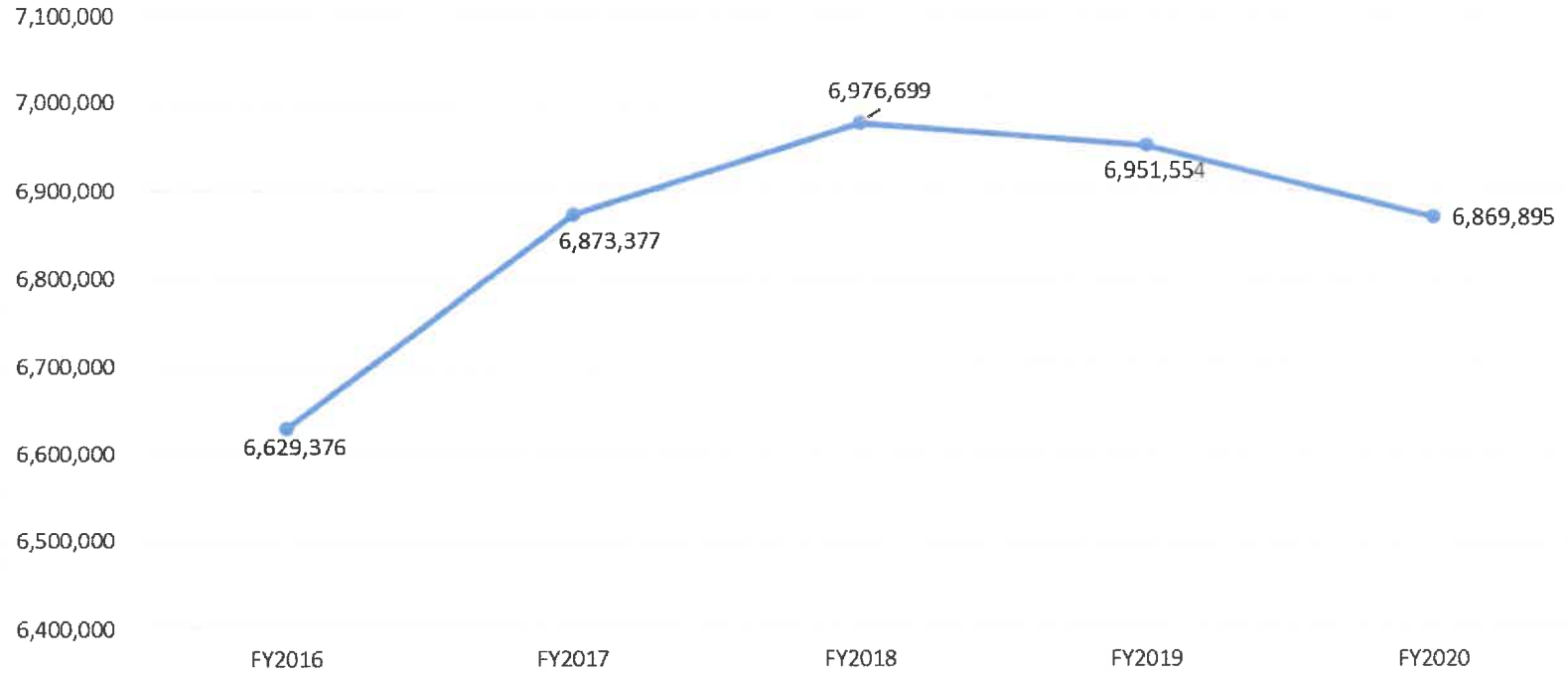
### Use Tax June YTD Comparison



Use tax bounced back from a significant decline of 7.4% at the end of the third quarter to an increase of 4.7%. The increase for the last couple of months had revenues close to budget at 98%. This source of revenue, historically, has been hard to predict with several highs and lows throughout the year.



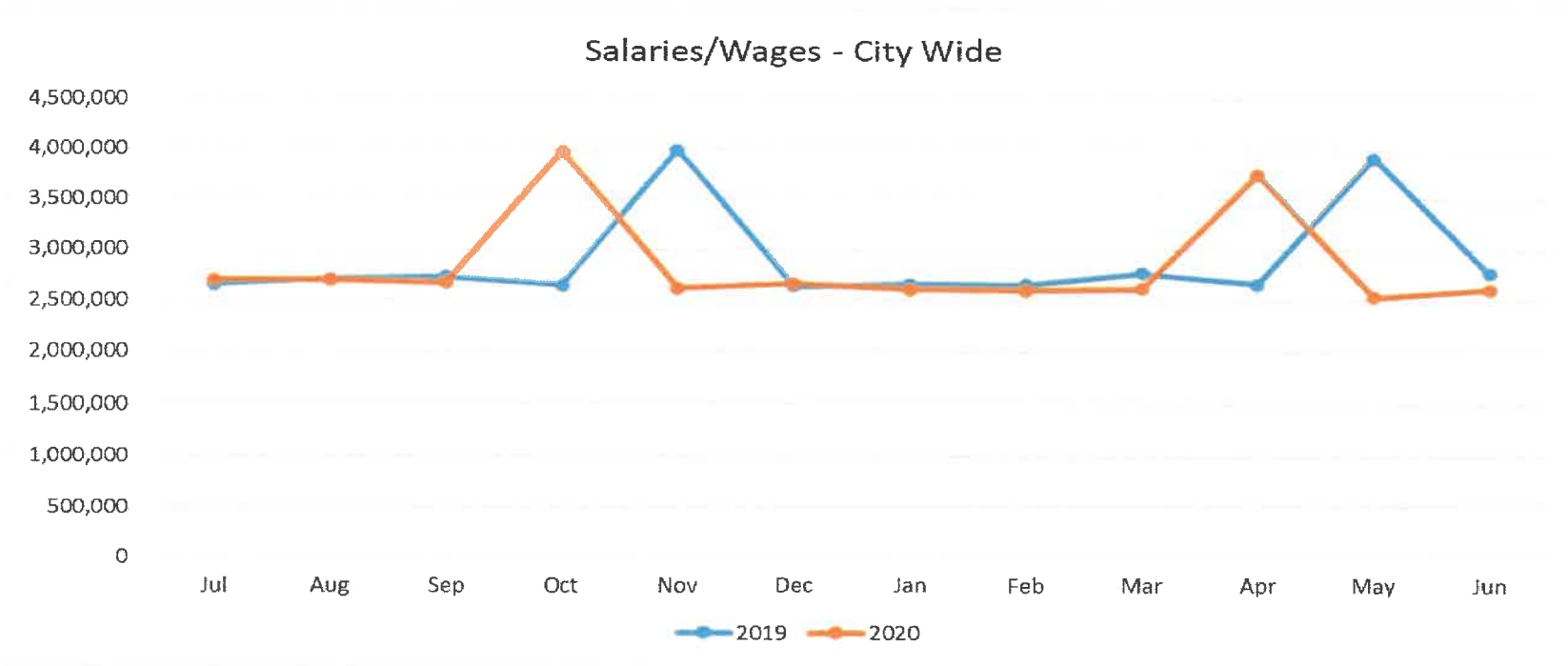
### All Other Sales Tax June YTD Comparison



All other sales taxes, not including annual sales tax and use tax, showed a slight decrease of 1.2%. All other sales tax includes motor vehicle, hotel/motel, fuel, road & bridge, and EATs (Economic Activity Taxes). The largest contributor to the decrease was hotel/motel tax which has struggled since the onset of the virus.

Annual sales tax, use tax, and all other combined to total \$51,379,748 for the year. Sales tax exceeded budget by 3.0% of the amended budget, an increase of 5.5% when compared to one year ago.

| Salaries - All Funds |           |           |           |           |           |           |           |           |           |           |           |           |            |       |
|----------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|------------|-------|
| FY                   | Jul       | Aug       | Sep       | Oct       | Nov       | Dec       | Jan       | Feb       | Mar       | Apr       | May       | Jun       | June YTD   |       |
| 2019                 | 2,657,420 | 2,711,701 | 2,729,328 | 2,644,899 | 3,988,437 | 2,641,580 | 2,655,177 | 2,650,646 | 2,762,982 | 2,653,778 | 3,907,273 | 2,765,599 | 34,768,820 |       |
| 2020                 | 2,703,268 | 2,700,905 | 2,672,205 | 3,977,339 | 2,620,543 | 2,668,735 | 2,612,718 | 2,596,360 | 2,615,685 | 3,749,004 | 2,536,879 | 2,607,919 | 34,061,560 |       |
|                      |           |           |           |           |           |           |           |           |           |           |           |           | 707,260    | 2.03% |



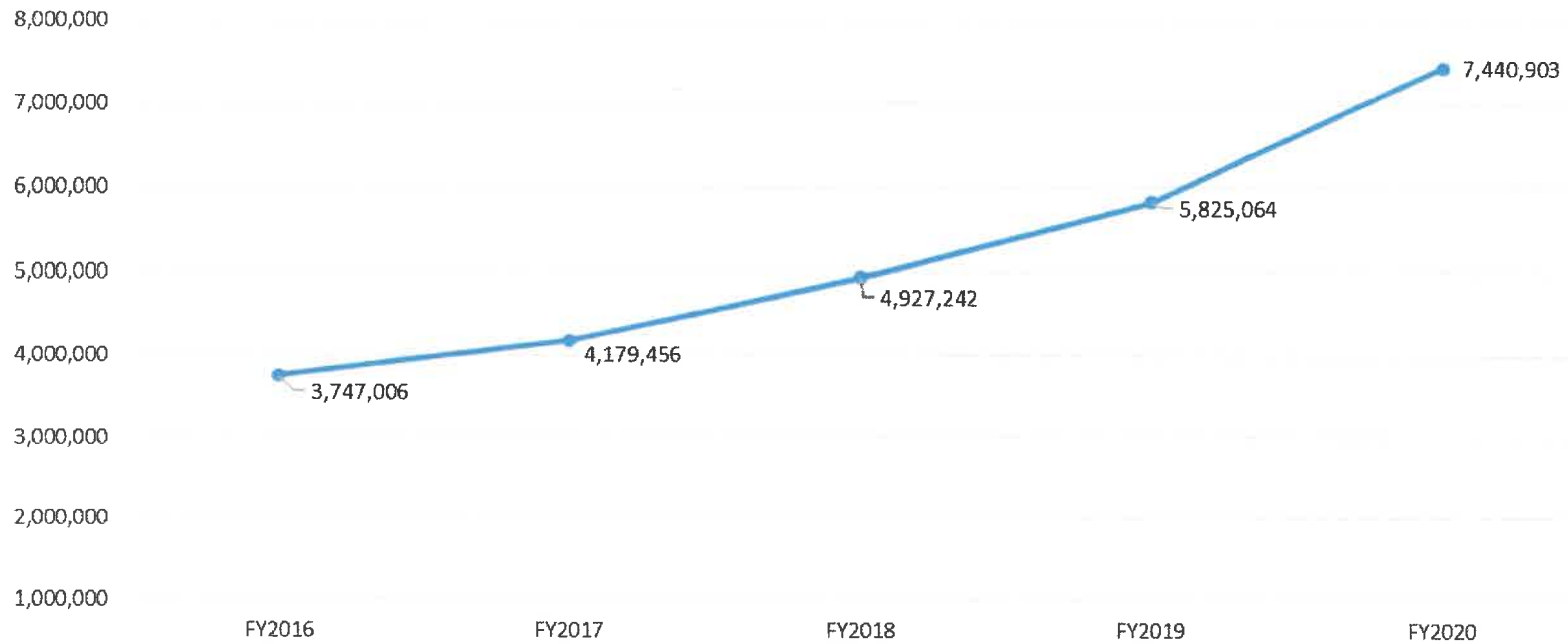
By the end of June, Salaries/Wages were at 97.2% of budget and showed a decrease of \$707,260 when compared to this time in FY19. For the FY20 budget, there was a 2% decrease of salaries and wages implemented for the General Fund.

Sewer Fund Revenues June YTD Comparison



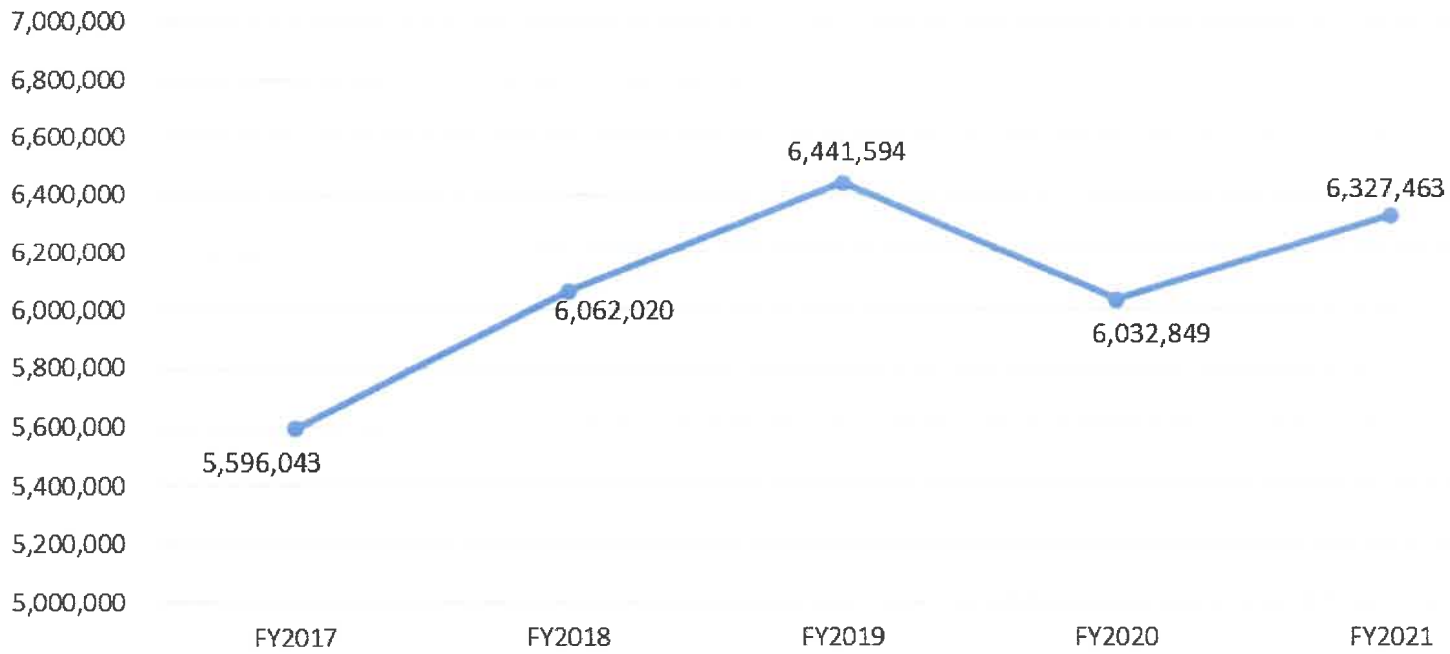
Sewer Fund revenues showed a decrease of 3.3% due to a significant industrial user paying less fine revenue due to improvements made to their system. Efficiencies in the South St. Joseph Sewer District have also resulted in a lowering of revenues. Another factor may have been a dip in sewer user charges from “non-essential businesses” that had been shut down. For the fourth quarter, sewer user charges were down \$478,150 when compared to the fourth quarter of FY19. Revenues completed the year at 96.0% of budget.

Landfill Revenues - June YTD Comparison



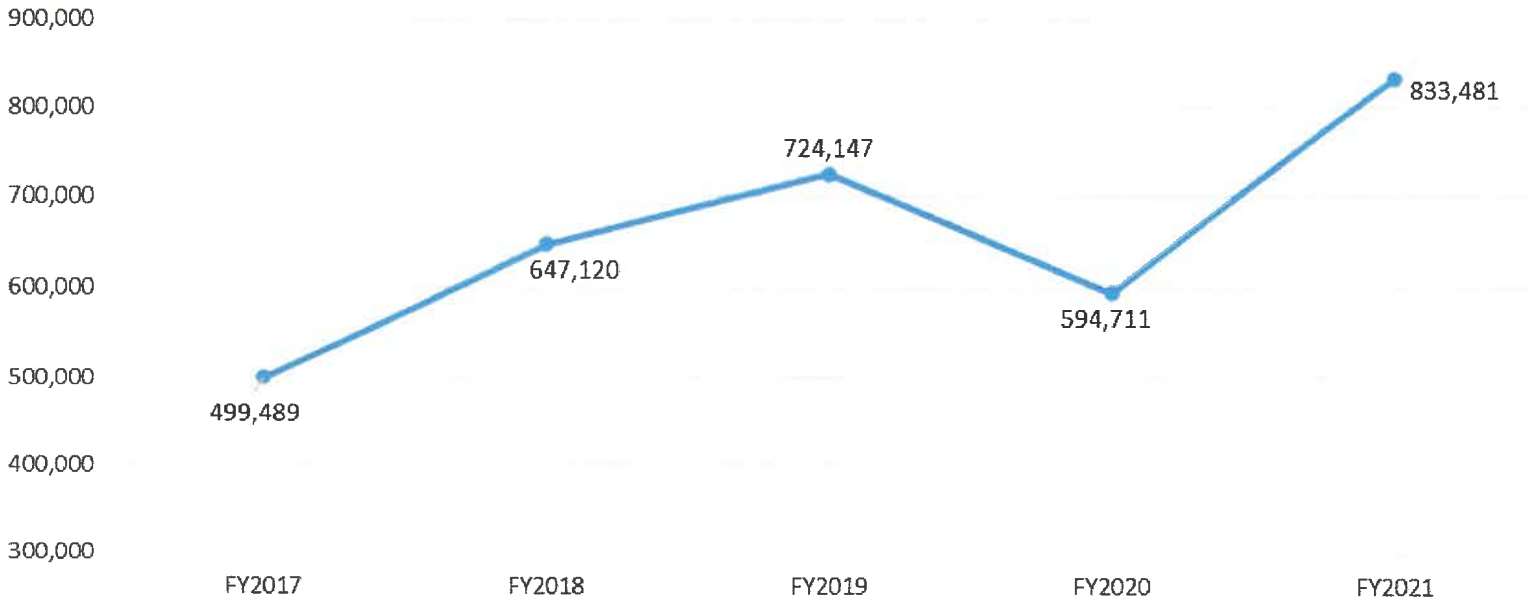
Daily fee revenue increased by 28% when compared to the prior year. Rates were lowered July, 2018 and since then collection have increased significantly. In addition, Waste Management trash services increased their frequency of use of the City landfill. With the exception of recycling, the fund didn't show much impact from the COVID-19 pandemic.

### Annual Sales Tax August YTD Comparison



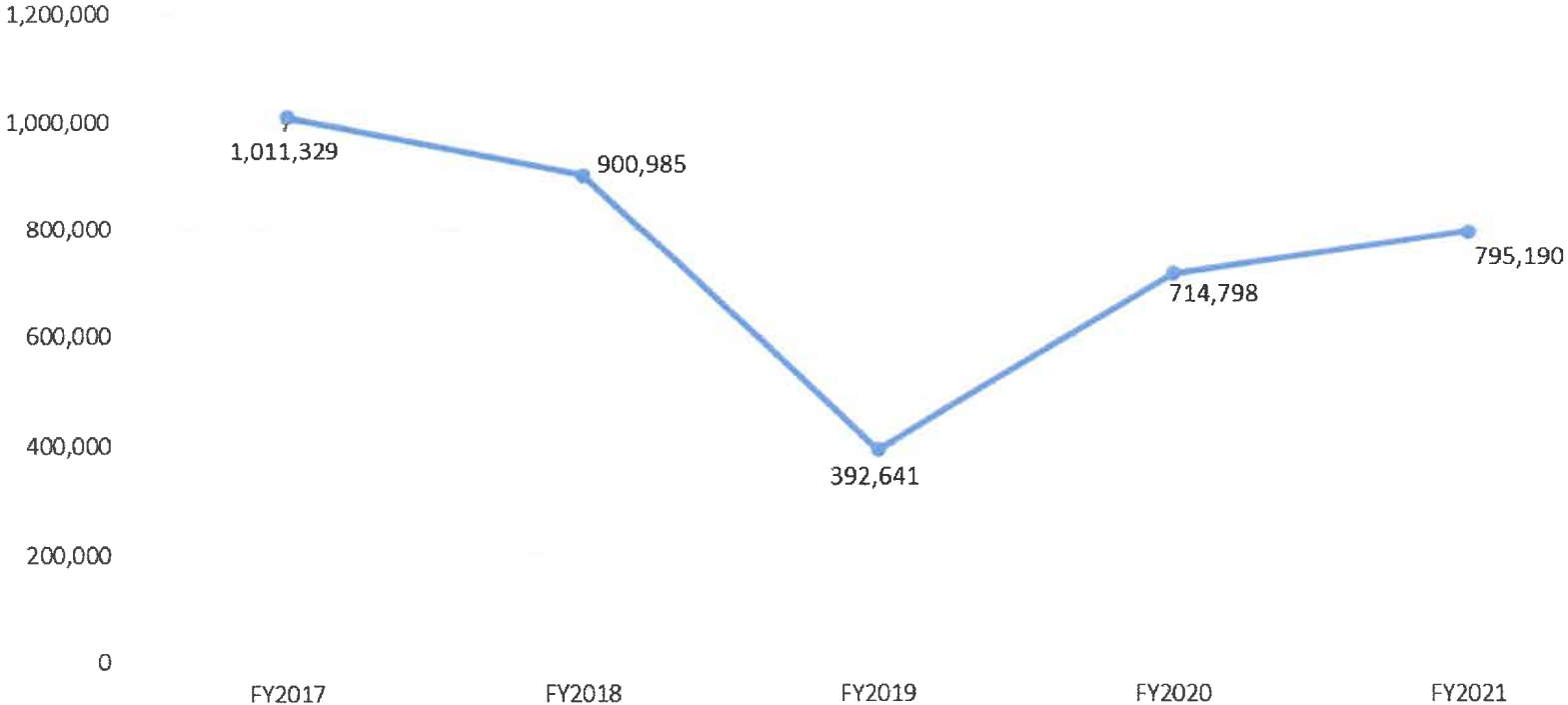
The first two months showed a 4.9% increase when compared to the same time frame of FY20. Revenues represented receipts through June, 2020. Annual sales tax includes sales tax for General, Public Safety, CIP, and Transit funds. In addition to more local purchasing taking place, the spending of the stimulus checks (distributed starting in April) has possibly played a part in the positive numbers.

### Use Tax August YTD Comparison



Use tax was not only up 40.2% from one year ago, it was also the highest year to date collection in the previous five years. It is important to note that the tax is very volatile from month to month. Wild swings up and down can be expected throughout the year.

### All Other Sales Tax August YTD Comparison



All other sales taxes, not including annual sales tax and use tax, showed an increase of 11.2%. All other sales tax includes motor vehicle, hotel/motel, fuel, road & bridge, and EATs (Economic Activity Taxes). This trend will most likely not continue as the hotel/motel business is expected to struggle significantly due to the virus.