



ARPA Revenue Replacement Calculator

Background Information

1) Fiscal Year End	December	<u>Notes:</u>
Base Year Revenue Period	12/31/2019	FY used for base year calculation
2) Calculation Date	12/31/2020	
Number of Months	12	Months between Base Year and Calculation Date

Estimate Revenue

3) Base Year Revenue	\$ 95,832,163	Use Worksheet to Calculate
4) Growth Rate	4.1%	Use Worksheet to Calculate
Counterfactual Revenue	\$ 99,761,282	Estimated Revenue Without Pandemic
5) Actual Revenue	\$ 91,044,734	Use Worksheet to Calculate

Reduction in Revenue

Revenue Reduction	\$ 8,716,548
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Fiscal Year Ended 12/31/2020

Base Year Revenue Worksheet


[Summary](#)

 Fiscal Year Ended **12/31/2019**

Revenue Source	Base Revenue (Y/N)	Amount
Taxes		
Amount of tax collections for all taxes imposed by the government.		
Property Tax		
Property Tax	Y	\$ 26,094,272
Sales and Gross Receipts Tax		
General Sales and Use Tax	Y	\$ -
Selective Sales Tax		
Alcoholic Beverage	Y	\$ -
Amusements Sales Tax	Y	\$ -
Motor Fuels Sales Tax	Y	\$ -
Parimutuels Tax	Y	\$ -
Public Utilities Sales Tax	Y	\$ -
Tobacco Products Tax	Y	\$ -
Other Sales Tax	Y	\$ -
Licensing and Permit Taxes		
Alcoholic Beverage Licensing and Permits	Y	\$ -
Building/Construction Permits	Y	\$ -
Amusements Licensing and Permits	Y	\$ -
Motor Vehicles Licensing and Permits	Y	\$ -
Public Utilities Licensing and Permits	Y	\$ -
Occupation and Business Licensing and Permits	Y	\$ -
Other Licensing and Permits	Y	\$ 2,921,943
Income Tax		
Individual Income Tax	Y	\$ -
Corporate Income Tax	Y	\$ -
Other Taxes		
Death and Gift Tax	Y	\$ -
Documentary and Stock Transfer Tax	Y	\$ -
Severance Tax	Y	\$ -
Other	Y	\$ -
Intergovernmental Revenue		
Amount of revenue in form of grants, share of taxes imposed by others, PILOTs, or reimbursement for		
Intergovernmental Revenue		
From Other Local Governments	Y	\$ -
From the State	Y	\$ 31,941,644
From the Federal Government	N	\$ -
From the State and Financed from Federal Grants	N	\$ -
Other Revenue		
Amount of other revenue excluding any refunds or transfers between funds		
Utility Sales Revenue		
Water Supply System	N	\$ 16,951,971
Electric Power System	N	\$ -
Gas Supply System	N	\$ -
Transit or Bus System	N	\$ -
User Charges and Fees		
Sewerage Charges	Y	\$ 5,474,108
Refuse Collection, Disposal, and Recycling Charges	Y	\$ 6,109,416
Parks and Recreation Charges	Y	\$ 11,787,822
Airports	Y	\$ -
Hospital Charges	Y	\$ -
Parking Facilities	Y	\$ 294,748
Housing Project Rentals	Y	\$ -
Highways and Other Roads	Y	\$ -
Sea and Inland Port Facilities	Y	\$ -
Miscellaneous Commercial Activities Operated	Y	\$ -
Other	Y	\$ 6,619,972
Other Revenue		

Special Assessments	Y	\$	-
Receipts from Sale of Property and Other Capital Assets	Y	\$	-
Proceeds from Issuance of Debt	N	\$	5,220,677
Interest Earnings	Y	\$	1,827,835
Fines and Forfeitures	Y	\$	1,182,537
Rents	Y	\$	-
Royalties	Y	\$	-
Private Donations	Y	\$	-
Sale of Retail or Wholesale Liquor	N	\$	-
Trust Revenue	N	\$	-
Refunds and Other Correcting Transactions	N	\$	-
Miscellaneous Other Revenue	Y	\$	1,577,866
Total		\$	118,004,811
Total Included in Base Revenue		\$	95,832,163

Growth Rate Calculation



NOTE: This form is only required if annual revenue growth prior to the pandemic exceeds 4.1%. If not, 4.1% rate of growth will be used

Revenue Source	Base Revenue (Y/N)	FY Ended 12/31/2016	FY Ended 12/31/2017	FY Ended 12/31/2018	FY Ended 12/31/2019
Taxes Amount of tax collections for all taxes imposed by the government.					
Property Tax					
Property Tax	Y	\$ 46,356,614	\$ 26,434,814	\$ 26,064,213	\$ 26,094,272
Sales and Gross Receipts Tax					
General Sales and Use Tax	Y				\$ -
Selective Sales Tax					
Alcoholic Beverage	Y				\$ -
Amusements Sales Tax	Y				\$ -
Motor Fuels Sales Tax	Y				\$ -
Parimutuels Tax	Y				\$ -
Public Utilities Sales Tax	Y				\$ -
Tobacco Products Tax	Y				\$ -
Other Sales Tax	Y				\$ -
Licensing and Permit Taxes					
Alcoholic Beverage Licensing and Permits	Y				\$ -
Building/Construction Permits	Y				\$ -
Amusements Licensing and Permits	Y				\$ -
Motor Vehicles Licensing and Permits	Y				\$ -
Public Utilities Licensing and Permits	Y				\$ -
Occupation and Business Licensing and Permits	Y				\$ -
Other Licensing and Permits	Y	\$ 3,141,593	\$ 2,883,200	\$ 2,139,044	\$ 2,921,943
Income Tax					
Individual Income Tax	Y				\$ -
Corporate Income Tax	Y				\$ -
Other Taxes					
Death and Gift Tax	Y				\$ -
Documentary and Stock Transfer Tax	Y				\$ -
Severance Tax	Y				\$ -
Other	Y				\$ -
Intergovernmental Revenue Amount of revenue in form of grants, share of taxes imposed by others, PILOTs, or reimbursement for services					
Intergovernmental Revenue					
From Other Local Governments	Y				\$ -
From the State	Y	\$ 9,548,911	\$ 29,471,620	\$ 30,264,973	\$ 31,941,644
From the Federal Government	N				\$ -
From the State and Financed from Federal Grants	N				\$ -
Other Revenue Amount of other revenue excluding any refunds or transfers between funds					
Utility Sales Revenue					
Water Supply System	N	\$ 16,326,541	\$ 17,880,835	\$ 16,911,498	\$ 16,951,971
Electric Power System	N				\$ -
Gas Supply System	N				\$ -
Transit or Bus System	N				\$ -
User Charges and Fees					
Sewerage Charges	Y	\$ 4,804,593	\$ 5,617,358	\$ 5,505,723	\$ 5,474,108
Refuse Collection, Disposal, and Recycling Charges	Y	\$ 5,323,242	\$ 5,533,705	\$ 5,677,917	\$ 6,109,416
Parks and Recreation Charges	Y	\$ 7,681,612	\$ 10,589,606	\$ 11,056,107	\$ 11,787,822
Airports	Y				\$ -
Hospital Charges	Y				\$ -
Parking Facilities	Y	\$ 321,720	\$ 307,479	\$ 306,240	\$ 294,748
Housing Project Rentals	Y				\$ -
Highways and Other Roads	Y				\$ -
Sea and Inland Port Facilities	Y				\$ -
Miscellaneous Commercial Activities Operated	Y				\$ -
Other	Y	\$ 7,381,474	\$ 7,794,773	\$ 7,947,314	\$ 6,619,972
Other Revenue					
Special Assessments	Y				\$ -
Receipts from Sale of Property and Other Capital Assets	Y				\$ -
Proceeds from Issuance of Debt	N	\$ 678,000	\$ 8,615,192	\$ 1,271,800	\$ 5,220,677
Interest Earnings	Y	\$ 2,350,500	\$ 2,337,074	\$ 1,250,045	\$ 1,827,835

Fines and Forfeitures	Y	\$ 1,080,008	\$ 1,271,858	\$ 1,265,451	\$ 1,182,537
Rents	Y				\$ -
Royalties	Y				\$ -
Private Donations	Y				\$ -
Sale of Retail or Wholesale Liquor	N				\$ -
Trust Revenue	N				\$ -
Refunds and Other Correcting Transactions	N				\$ -
Miscellaneous Other Revenue	Y	\$ 11,959,837	\$ 18,003,449	\$ 2,209,799	\$ 1,577,866
Total		\$ 116,954,645	\$ 136,740,963	\$ 111,870,124	\$ 118,004,811
Total Included in Base Revenue		\$ 99,950,104	\$ 110,244,936	\$ 93,686,826	\$ 95,832,163

Growth Rate	10.3%	-15.0%	2.3%
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Average Growth Rate	-0.8%
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Growth Rate Used for Calculation	4.1%
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Actual Revenue Worksheet


[Summary](#)

12 Months Period Prior to **12/31/2020**

Revenue Source	Base Revenue (Y/N)	Amount
Taxes		
Amount of tax collections for all taxes imposed by the government.		
Property Tax		
Property Tax	Y	\$ 24,825,575
Sales and Gross Receipts Tax		
General Sales and Use Tax	Y	\$ -
Selective Sales Tax		
Alcoholic Beverage	Y	\$ -
Amusements Sales Tax	Y	\$ -
Motor Fuels Sales Tax	Y	\$ -
Parimutuels Tax	Y	\$ -
Public Utilities Sales Tax	Y	\$ -
Tobacco Products Tax	Y	\$ -
Other Sales Tax	Y	\$ -
Licensing and Permit Taxes		
Alcoholic Beverage Licensing and Permits	Y	\$ -
Building/Construction Permits	Y	\$ -
Amusements Licensing and Permits	Y	\$ -
Motor Vehicles Licensing and Permits	Y	\$ -
Public Utilities Licensing and Permits	Y	\$ -
Occupation and Business Licensing and Permits	Y	\$ -
Other Licensing and Permits	Y	\$ 1,906,579
Income Tax		
Individual Income Tax	Y	\$ -
Corporate Income Tax	Y	\$ -
Other Taxes		
Death and Gift Tax	Y	\$ -
Documentary and Stock Transfer Tax	Y	\$ -
Severance Tax	Y	\$ -
Other	Y	\$ -
Intergovernmental Revenue		
Amount of revenue in form of grants, share of taxes imposed by others, PILOTs, or reimbursement for		
Intergovernmental Revenue		
From Other Local Governments	Y	\$ -
From the State	Y	\$ 33,841,776
From the Federal Government	N	\$ -
From the State and Financed from Federal Grants	N	\$ -
Other Revenue		
Amount of other revenue excluding any refunds or transfers between funds		
Utility Sales Revenue		
Water Supply System	N	\$ 19,468,011
Electric Power System	N	\$ -
Gas Supply System	N	\$ -
Transit or Bus System	N	\$ -
User Charges and Fees		
Sewerage Charges	Y	\$ 5,976,568
Refuse Collection, Disposal, and Recycling Charges	Y	\$ 6,299,969
Parks and Recreation Charges	Y	\$ 7,865,438
Airports	Y	\$ -
Hospital Charges	Y	\$ -
Parking Facilities	Y	\$ 70,261
Housing Project Rentals	Y	\$ -
Highways and Other Roads	Y	\$ -
Sea and Inland Port Facilities	Y	\$ -
Miscellaneous Commercial Activities Operated	Y	\$ -

Other	Y	\$	6,710,333
Other Revenue			
Special Assessments	Y	\$	-
Receipts from Sale of Property and Other Capital Assets	Y	\$	-
Proceeds from Issuance of Debt	N	\$	11,643,499
Interest Earnings	Y	\$	1,677,494
Fines and Forfeitures	Y	\$	885,451
Rents	Y	\$	-
Royalties	Y	\$	-
Private Donations	Y	\$	-
Sale of Retail or Wholesale Liquor	N	\$	-
Trust Revenue	N	\$	-
Refunds and Other Correcting Transactions	N	\$	-
Miscellaneous Other Revenue	Y	\$	985,290
Total		\$	122,156,244
Total Actual Base Revenue		\$	91,044,734