

ARPA Revenue Replacement Calculator

Background Informati	on	
1) Fiscal Year End	December	Notes:
Base Year Revenue Perio	d 12/31/201	9 FY used for base year calculation
2) Calculation Date	12/31/202	0
Number of Months	1	2 Months between Base Year and Calculation Date
Estimate Revenue		
3) Base Year Revenue	\$ 95,832,163	<u>Use Worksheet to Calculate</u>
4) Growth Rate	4.19	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	Fiscal Year Ended 12/31/2020

Base Year Revenue Worksheet



	Fiscal Year Ended	12/31/2019	
Revenue Source		Base Revenue (Y/N)	Amount
Taxes		Amount of tax collections	for all taxes imposed by the
Taxes		government.	
Property Tax			
Property Tax		Υ	\$ 26,094,272
Sales and Gross Receipts Tax			
General Sales and Use Tax		Υ	\$ -
Selective Sales Tax			
Alcoholic Beverage		Υ	\$ -
Amusements Sales Tax		Υ	\$ -
Motor Fuels Sales Tax		Υ	\$ -
Parimutuels Tax		Υ	\$ -
Public Utilities Sales Tax		Υ	\$ -
Tobacco Products Tax		Υ	\$ -
Other Sales Tax		Υ	\$ -
Licensing and Permit Taxes			_
Alcoholic Beverage Licensing and Permits		Υ	\$ -
Building/Construction Permits		Υ	\$ -
Amusements Licensing and Permits		Υ	\$ -
Motor Vehicles Licensing and Permits		Υ	\$ -
Public Utilities Licensing and Permits		Y	\$ -
Occupation and Business Licensing and Pe		Υ	\$ -
Other Licensing and Permits		Υ	\$ 2,921,943
Income Tax			.
Individual Income Tax		Υ	\$ -
Corporate Income Tax		Υ	\$ -
Other Taxes		v	A
Death and Gift Tax		Υ	-
Documentary and Stock Transfer Tax		Υ	\$ -
Severance Tax		Υ	\$ -
Other		Υ	<u>-</u>
Intergovernmental Rev			m of grants, share of taxes
Intergovernmental Revenue		imposed by others, PILOT	s, or reimbursement for
From Other Local Governments		Υ	\$ -
From the State		Y	\$ 31,941,644
From the State From the Federal Government		N	\$ 31,341,044 \$ -
From the State and Financed from Federal		N	\$ \$ -
		Amount of other revenue	excluding any refunds or
Other Revenue			excluding any retuins of
Utility Sales Revenue			
Water Supply System		transfers between funds	
Electric Power System			\$ 16,951,971
		N	\$ 16,951,971 \$ -
		N N	\$ -
Gas Supply System		N N N	\$ - \$ -
Gas Supply System Transit or Bus System		N N	\$ -
Gas Supply System Transit or Bus System User Charges and Fees		N N N	\$ - \$ - \$ -
Gas Supply System Transit or Bus System User Charges and Fees Sewerage Charges		N N N N	\$ - \$ - \$ - \$ 5,474,108
Gas Supply System Transit or Bus System User Charges and Fees Sewerage Charges Refuse Collection, Disposal, and Recycling	Charges	N N N	\$ - \$ - \$ - \$ 5,474,108 \$ 6,109,416
Gas Supply System Transit or Bus System User Charges and Fees Sewerage Charges	Charges	N N N N Y	\$ - \$ - \$ - \$ 5,474,108 \$ 6,109,416 \$ 11,787,822
Gas Supply System Transit or Bus System User Charges and Fees Sewerage Charges Refuse Collection, Disposal, and Recycling Parks and Recreation Charges Airports	Charges	N N N N Y Y	\$ - \$ - \$ - \$ 5,474,108 \$ 6,109,416 \$ 11,787,822 \$ -
Gas Supply System Transit or Bus System User Charges and Fees Sewerage Charges Refuse Collection, Disposal, and Recycling Parks and Recreation Charges Airports Hospital Charges	Charges	N N N N Y Y Y	\$ - \$ - \$ - \$ 5,474,108 \$ 6,109,416 \$ 11,787,822 \$ - \$ -
Gas Supply System Transit or Bus System User Charges and Fees Sewerage Charges Refuse Collection, Disposal, and Recycling Parks and Recreation Charges Airports Hospital Charges Parking Facilities	Charges	N N N N Y Y Y Y	\$ - \$ - \$ - \$ 5,474,108 \$ 6,109,416 \$ 11,787,822 \$ - \$ - \$ 294,748
Gas Supply System Transit or Bus System User Charges and Fees Sewerage Charges Refuse Collection, Disposal, and Recycling Parks and Recreation Charges Airports Hospital Charges Parking Facilities Housing Project Rentals	Charges	N N N N Y Y Y Y	\$ - \$ - \$ - \$ 5,474,108 \$ 6,109,416 \$ 11,787,822 \$ - \$ - \$ 294,748 \$ -
Gas Supply System Transit or Bus System User Charges and Fees Sewerage Charges Refuse Collection, Disposal, and Recycling Parks and Recreation Charges Airports Hospital Charges Parking Facilities	Charges	N N N N Y Y Y Y Y	\$ - \$ - \$ - \$ 5,474,108 \$ 6,109,416 \$ 11,787,822 \$ - \$ - \$ 294,748 \$ - \$ -
Gas Supply System Transit or Bus System User Charges and Fees Sewerage Charges Refuse Collection, Disposal, and Recycling Parks and Recreation Charges Airports Hospital Charges Parking Facilities Housing Project Rentals Highways and Other Roads	Charges	N N N N Y Y Y Y Y Y	\$ - \$ - \$ - \$ 5,474,108 \$ 6,109,416 \$ 11,787,822 \$ - \$ - \$ 294,748 \$ - \$.
Gas Supply System Transit or Bus System User Charges and Fees Sewerage Charges Refuse Collection, Disposal, and Recycling Parks and Recreation Charges Airports Hospital Charges Parking Facilities Housing Project Rentals Highways and Other Roads Sea and Inland Port Facilities	Charges	N N N N N Y Y Y Y Y Y Y Y Y Y Y Y Y Y Y	\$ - \$ - \$ - \$ 5,474,108 \$ 6,109,416 \$ 11,787,822 \$ - \$ - \$ 294,748 \$ - \$ -

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



	Base Revenue		FY Ended		FY Ended		FY Ended		FY Ende
Revenue Source	(Y/N)		12/31/2016		12/31/2017		12/31/2018		12/31/20:
Taxes	Amount of tax c	ollect	ions for all tax	es in	posed by the g	over	nment.		
roperty Tax									
Property Tax	Υ	\$	46,356,614	¢	26,434,814	¢	26,064,213	¢	26,094,27
ales and Gross Receipts Tax	'	Y	40,330,014	Ţ	20,434,014	Ÿ	20,004,213	Ţ	20,034,21
General Sales and Use Tax	Υ							\$	_
Selective Sales Tax	•							Υ	
Alcoholic Beverage	Υ							\$	-
Amusements Sales Tax	Υ							\$	-
Motor Fuels Sales Tax	Υ							\$	-
Parimutuels Tax	Υ							\$	-
Public Utilities Sales Tax	Υ							\$	-
Tobacco Products Tax	Υ							\$	-
Other Sales Tax	Υ							\$	-
censing and Permit Taxes									
Alcoholic Beverage Licensing and Permits	Υ							\$	-
Building/Construction Permits	Υ							\$	-
Amusements Licensing and Permits	Υ							\$	-
Motor Vehicles Licensing and Permits	Υ							\$	-
Public Utilities Licensing and Permits	Υ							\$	-
Occupation and Business Licensing and Permits	Υ							\$	-
Other Licensing and Permits	Υ	\$	3,141,593	\$	2,883,200	\$	2,139,044	\$	2,921,9
ncome Tax									
Individual Income Tax	Υ							\$	-
Corporate Income Tax	Υ							\$	-
ther Taxes									
Death and Gift Tax	Υ							\$	-
Documentary and Stock Transfer Tax	Υ							\$	-
Severance Tax	Υ							\$	-
Other	Υ							\$	-
ntergovernmental Revenue	Amount of reve			s, sh	are of taxes im	pose	d by others, PII	LOTs,	, or
ntergovernmental Revenue	reimbursement	ioi se	rvices						
From Other Local Governments	Υ							Ś	_
From the State	Y	\$	9,548,911	Ś	29,471,620	\$	30,264,973	\$	31,941,6
From the Federal Government	N	Ψ.	3,3 .3,311	Ψ.	23, . , 2,020	~	33,23 .,373	\$	-
From the State and Financed from Federal Grants	N							\$	_
	Amount of othe	r reve	nue excluding	anv	refunds or tran	sfers	between fund	s	
Other Revenue									
tility Sales Revenue						ļ.			
Water Supply System	N	\$	16,326,541	Ş	17,880,835	Ş	16,911,498		16,951,9
Electric Power System	N							\$	-
Gas Supply System	N							\$	-
Transit or Bus System	N							\$	-
ser Charges and Fees				_		_			
Sewerage Charges	Y	\$	4,804,593		5,617,358		5,505,723		5,474,1
Refuse Collection, Disposal, and Recycling Charges	Y	\$	5,323,242		5,533,705		5,677,917		6,109,4
Parks and Recreation Charges	Y	\$	7,681,612	\$	10,589,606	>	11,056,107		11,787,8
Airports	Y							\$	-
Hospital Charges	Y	4	224 720	۲.	207 470	<u>,</u>	200.240	\$ د	2047
Parking Facilities	Y	\$	321,720	\$	307,479	\$	306,240	\$	294,7
Housing Project Rentals	Y							\$ c	-
Highways and Other Roads	Y							ب	-
Sea and Inland Port Facilities	Y							\$ د	-
Miscellaneous Commercial Activities Operated	Y	<u>,</u>	7 204 474	,	7 704 772	,	7.047.24	\$ ¢	
Other	Υ	\$	7,381,474	>	7,794,773	>	7,947,314	\$	6,619,9
ther Revenue	V							,	
Special Assessments	Y							\$	-
Receipts from Sale of Property and Other Capital Assets	Y							\$	-
Dance of from town of D. I.		4	C70 000	4	0.665.405	4	4 274 225	۸.	F 222 =
Proceeds from Issuance of Debt Interest Earnings	N Y	\$ \$	678,000 2,350,500		8,615,192 2,337,074		1,271,800 1,250,045		5,220,6 1,827,8

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

Growth Rate 10.3% -15.0% 2.3%

Average Growth Rate -0.8%

Growth Rate Used for Calculation 4.1%

Actual Revenue Worksheet



12 Months Period Prior to	12/31/2020	
Revenue Source	Base Revenue (Y/N)	Amount
Tayos	Amount of tax collections	s for all taxes imposed by the
Taxes	government.	
Property Tax		
Property Tax	Υ	\$ 24,825,575
Sales and Gross Receipts Tax		
General Sales and Use Tax	Υ	\$ -
Selective Sales Tax		
Alcoholic Beverage	Υ	\$ -
Amusements Sales Tax	Υ	\$ -
Motor Fuels Sales Tax	Υ	\$ -
Parimutuels Tax	Υ	\$ -
Public Utilities Sales Tax	Υ	\$ -
Tobacco Products Tax	Υ	\$ -
Other Sales Tax	Υ	\$ -
Licensing and Permit Taxes		
Alcoholic Beverage Licensing and Permits	Υ	\$ -
Building/Construction Permits	Υ	\$ -
Amusements Licensing and Permits	Υ	\$ -
Motor Vehicles Licensing and Permits	Υ	\$ -
Public Utilities Licensing and Permits	Υ	\$ -
Occupation and Business Licensing and Permits	Υ	\$ -
Other Licensing and Permits	Υ	\$ 1,906,579
Income Tax		
Individual Income Tax	Υ	\$ -
Corporate Income Tax	Υ	\$ -
Other Taxes		
Death and Gift Tax	Υ	\$ -
Documentary and Stock Transfer Tax	Υ	\$ -
Severance Tax	Υ	\$ -
Other	Υ	\$ -
Intergovernmental Bovenue	Amount of revenue in for	rm of grants, share of taxes
Intergovernmental Revenue	imposed by others, PILOT	Ts, or reimbursement for
Intergovernmental Revenue		
From Other Local Governments	Υ	\$ -
From the State	Υ	\$ 33,841,776
From the Federal Government	N	\$ -
From the State and Financed from Federal Grants	N	\$ -
Other Revenue	Amount of other revenue	e excluding any refunds or
Other Revenue	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	Υ	\$ 5,976,568
Refuse Collection, Disposal, and Recycling Charges	Υ	\$ 6,299,969
Parks and Recreation Charges	Υ	\$ 7,865,438
Airports	Υ	\$ -
Hospital Charges	Υ	\$ -
Parking Facilities	Υ	\$ 70,261
Housing Project Rentals	Υ	\$ -
Highways and Other Roads	Υ	\$ -
Sea and Inland Port Facilities	Υ	\$ -
Miscellaneous Commercial Activities Operated	Υ	\$ -
•		

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