



ARPA Revenue Replacement Calculator

Background Information

1) Fiscal Year End	<input type="text" value="June"/>	<u>Notes:</u>
Base Year Revenue Period	<input type="text" value="6/30/2019"/>	FY used for base year calculation
2) Calculation Date	<input type="text" value="12/31/2020"/>	
Number of Months	<input type="text" value="18"/>	Months between Base Year and Calculation Date

Estimate Revenue

3) Base Year Revenue	<input type="text" value="\$ 191,557,988"/>	Use Worksheet to Calculate
4) Growth Rate	<input type="text" value="7.6%"/>	Use Worksheet to Calculate
Counterfactual Revenue	<input type="text" value="\$ 213,853,192"/>	Estimated Revenue Without Pandemic
5) Actual Revenue	<input type="text" value="\$ 205,365,276"/>	Use Worksheet to Calculate

Reduction in Revenue

Fiscal Year Ended 12/31/2020

Revenue Reduction	<input type="text" value="\$ 8,487,916"/>
Revenue Reduction %	<input type="text" value="-4.0%"/>



Base Year Revenue Worksheet

Fiscal Year Ended

6/30/2019

Revenue Source	Amount
Taxes Amount of tax collections for all taxes imposed by the government.	
Property Tax	
Property Tax	\$ 56,609,056
Sales and Gross Receipts Tax	
General Sales and Use Tax	\$ 14,072,163
Selective Sales Tax	
Alcoholic Beverage	\$ -
Amusements Sales Tax	\$ -
Motor Fuels Sales Tax	\$ -
Parimutuels Tax	\$ -
Public Utilities Sales Tax	\$ 9,278,677
Tobacco Products Tax	\$ -
Other Sales Tax	\$ 6,976,939
Licensing and Permit Taxes	
Alcoholic Beverage Licensing and Permits	\$ -
Building/Construction Permits	\$ 2,316,805
Amusements Licensing and Permits	\$ -
Motor Vehicles Licensing and Permits	\$ 186
Public Utilities Licensing and Permits	\$ -
Occupation and Business Licensing and Permits	\$ 2,097,630
Other Licensing and Permits	\$ 246,420
Income Tax	
Individual Income Tax	\$ -
Corporate Income Tax	\$ -
Other Taxes	
Death and Gift Tax	\$ -
Documentary and Stock Transfer Tax	\$ 17,134,704
Severance Tax	\$ -
Other	\$ 1,563,207
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	\$ 7,760,645
From the State	\$ 5,983,586

Other Revenue		Amount of other revenue excluding any refunds or transfers between funds
Utility Sales Revenue		
User Charges and Fees		
Sewerage Charges	\$	726,193
Refuse Collection, Disposal, and Recycling Charges	\$	468,234
Parks and Recreation Charges	\$	2,308,368
Airports	\$	-
Hospital Charges	\$	-
Parking Facilities	\$	1,336,403
Housing Project Rentals	\$	-
Highways and Other Roads	\$	-
Sea and Inland Port Facilities	\$	-
Miscellaneous Commercial Activities Operated	\$	-
Other	\$	15,409,267
Other Revenue		
Special Assessments	\$	17,255,717
Receipts from Sale of Property and Other Capital Assets	Y	
Interest Earnings	\$	5,547,708
Fines and Forfeitures	\$	1,169,202
Rents	\$	18,936,029
Royalties	\$	-
Private Donations	\$	1,713,907
Miscellaneous Other Revenue	\$	2,646,943
Total	\$	198,114,650
Total Included in Base Revenue	\$	191,557,988

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 6/30/2016	FY Ended 6/30/2017	FY Ended 6/30/2018	FY Ended 6/30/2019
Taxes Amount of tax collections for all taxes imposed by the government.					
Property Tax					
Property Tax	Y	\$ 47,710,176	\$ 50,221,501	\$ 53,573,009	\$ 56,609,056
Sales and Gross Receipts Tax					
General Sales and Use Tax	Y	\$ 8,283,097	\$ 10,740,579	\$ 10,967,955	\$ 14,072,163
Selective Sales Tax					
Alcoholic Beverage	Y			\$ -	-
Amusements Sales Tax	Y			\$ -	-
Motor Fuels Sales Tax	Y			\$ -	-
Parimutuels Tax	Y			\$ -	-
Public Utilities Sales Tax	Y	\$ 8,539,402	\$ 9,246,690	\$ 9,549,661	\$ 9,278,677
Tobacco Products Tax	Y			\$ -	-
Other Sales Tax	Y	\$ 9,618,674	\$ 9,795,525	\$ 6,869,531	\$ 6,976,939
Licensing and Permit Taxes					
Alcoholic Beverage Licensing and Permits	Y	\$ 50		\$ -	-
Building/Construction Permits	Y	\$ 1,722,658	\$ 1,877,527	\$ 1,786,680	\$ 2,316,805
Amusements Licensing and Permits	Y			\$ -	-
Motor Vehicles Licensing and Permits	Y	\$ 7,435	\$ 2,936	\$ 172	\$ 186
Public Utilities Licensing and Permits	Y			\$ -	-
Occupation and Business Licensing and Permits	Y	\$ 1,788,803	\$ 2,087,317	\$ 2,239,971	\$ 2,097,630
Other Licensing and Permits	Y	\$ 201,221	\$ 211,845	\$ 221,660	\$ 246,420
Income Tax					
Individual Income Tax	Y			\$ -	-
Corporate Income Tax	Y			\$ -	-
Other Taxes					
Death and Gift Tax	Y			\$ -	-
Documentary and Stock Transfer Tax	Y	\$ 9,451,755	\$ 10,333,813	\$ 15,679,218	\$ 17,134,704
Severance Tax	Y			\$ -	-
Other	Y	\$ 935,442	\$ 1,194,154	\$ 1,060,753	\$ 1,563,207
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	\$ 8,268,663	\$ 8,362,629	\$ 9,032,409	\$ 7,760,645
From the State	Y	\$ 2,698,557	\$ 2,462,854	\$ 3,661,500	\$ 5,983,586
Other Revenue Amount of other revenue excluding any refunds or transfers between funds					
Utility Sales Revenue					
User Charges and Fees					
Sewerage Charges	Y	\$ 546,768	\$ 489,751	\$ 444,127	\$ 726,193
Refuse Collection, Disposal, and Recycling Charges	Y	\$ 425,539	\$ 434,541	\$ 457,398	\$ 468,234
Parks and Recreation Charges	Y	\$ 2,072,766	\$ 2,269,185	\$ 2,171,254	\$ 2,308,368
Airports	Y			\$ -	-
Hospital Charges	Y			\$ -	-
Parking Facilities	Y	\$ 1,435,851	\$ 1,463,569	\$ 1,410,968	\$ 1,336,403
Housing Project Rentals	Y			\$ -	-
Highways and Other Roads	Y			\$ -	-
Sea and Inland Port Facilities	Y			\$ -	-
Miscellaneous Commercial Activities Operated	Y			\$ -	-
Other	Y	\$ 11,580,389	\$ 13,488,424	\$ 16,447,527	\$ 15,409,267

Other Revenue						
Special Assessments	Y	\$ 16,331,726	\$ 17,118,894	\$ 17,881,200	\$ 17,255,717	
Receipts from Sale of Property and Other Capital Assets	Y	\$ -	\$ -	\$ -	\$ -	
Interest Earnings	Y	\$ 1,680,045	\$ 2,491,099	\$ 3,038,263	\$ 5,547,708	
Fines and Forfeitures	Y	\$ 1,420,806	\$ 1,145,061	\$ 1,242,766	\$ 1,169,202	
Rents	Y	\$ 16,771,992	\$ 18,173,704	\$ 18,625,821	\$ 18,936,029	
Royalties	Y				\$ -	
Private Donations	Y	\$ 650,275	\$ 779,313	\$ 4,509,077	\$ 1,713,907	
Miscellaneous Other Revenue	Y	\$ 1,660,339	\$ 2,771,258	\$ 2,521,622	\$ 2,646,943	
Total		\$ 174,546,225	\$ 168,543,446	\$ 186,684,345	\$ 198,114,650	
Total Included in Base Revenue		\$ 153,802,429	\$ 167,162,169	\$ 183,392,542	\$ 191,557,988	

Growth Rate	8.7%	9.7%	4.5%
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Average Growth Rate **7.6%**

Growth Rate Used for Calculation **7.6%**

Actual Revenue Worksheet



12 Months Period Prior to		12/31/2020
Revenue Source	Amount	
Taxes	Amount of tax collections for all taxes imposed by the government.	
Property Tax		
Property Tax	\$	63,358,123
Sales and Gross Receipts Tax		
General Sales and Use Tax	\$	17,980,040
Selective Sales Tax		
Alcoholic Beverage	\$	-
Amusements Sales Tax	\$	-
Motor Fuels Sales Tax	\$	-
Parimutuels Tax	\$	-
Public Utilities Sales Tax	\$	9,217,699
Tobacco Products Tax	\$	-
Other Sales Tax	\$	6,389,221
Licensing and Permit Taxes		
Alcoholic Beverage Licensing and Permits	\$	-
Building/Construction Permits	\$	2,488,673
Amusements Licensing and Permits	\$	-
Motor Vehicles Licensing and Permits	\$	128
Public Utilities Licensing and Permits	\$	-
Occupation and Business Licensing and Permits	\$	2,235,786
Other Licensing and Permits	\$	216,268
Income Tax		
Individual Income Tax	\$	-
Corporate Income Tax	\$	-
Other Taxes		
Death and Gift Tax	\$	-
Documentary and Stock Transfer Tax	\$	17,437,336
Severance Tax	\$	-
Other	\$	2,635,139
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	\$	7,365,047
From the State	\$	5,410,683
Other Revenue	Amount of other revenue excluding any refunds or transfers between funds	
Utility Sales Revenue		
User Charges and Fees		
Sewerage Charges	\$	307,407
Refuse Collection, Disposal, and Recycling Charges	\$	530,745
Parks and Recreation Charges	\$	1,077,761
Airports	\$	-
Hospital Charges	\$	-
Parking Facilities	\$	533,839
Housing Project Rentals	\$	-
Highways and Other Roads	\$	-
Sea and Inland Port Facilities	\$	-
Miscellaneous Commercial Activities Operated	\$	-
Other	\$	23,550,062
Other Revenue		
Special Assessments	\$	18,504,527
Receipts from Sale of Property and Other Capital Assets	\$	-
Interest Earnings	\$	7,328,948
Fines and Forfeitures	\$	1,014,072
Rents	\$	15,269,483
Royalties	\$	-
Private Donations	\$	977,554
Miscellaneous Other Revenue	\$	1,536,735
Total	\$	206,623,849
Total Actual Base Revenue	\$	205,365,276