



ARPA Revenue Replacement Calculator

Background Information

1) Fiscal Year End

Notes:

Base Year Revenue Period

FY used for base year calculation

2) Calculation Date

Number of Months

Months between Base Year and Calculation Date

Estimate Revenue

3) Base Year Revenue

[Use Worksheet to Calculate](#)

4) Growth Rate

[Use Worksheet to Calculate](#)

Counterfactual Revenue

Estimated Revenue Without Pandemic

5) Actual Revenue

[Use Worksheet to Calculate](#)

Reduction in Revenue

Fiscal Year Ended

12/31/2020

Revenue Reduction

Revenue Reduction %

Base Year Revenue Worksheet



Fiscal Year Ended **6/30/2019**

Revenue Source	Base Revenue (Y/N)	Amount
Taxes		
Amount of tax collections for all taxes imposed by the government.		
Property Tax		
Property Tax	Y	\$ 9,479,224
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	\$ 298,808
Licensing and Permit Taxes		
Alcoholic Beverage Licensing and Permits	Y	\$ -
Building/Construction Permits	Y	\$ 28,634
Amusements Licensing and Permits	Y	\$ -
Motor Vehicles Licensing and Permits	Y	\$ 109,675
Public Utilities Licensing and Permits	Y	\$ -
Occupation and Business Licensing and Permits	Y	\$ -
Other Licensing and Permits	Y	\$ -
Income Tax		
Individual Income Tax	Y	\$ -
Corporate Income Tax	Y	\$ -
License and Permit Tax		
Alcoholic Beverage	Y	\$ -
Amusements	Y	\$ -
Motor Vehicles	Y	\$ 1,451,915
Public Utilities	Y	\$ 42,668
Occupational and Business Licenses	Y	\$ -
Other Selective Sales	Y	\$ -
Other Taxes		
Death and Gift Tax	Y	\$ 2,048,148
Documentary and Stock Transfer Tax	Y	\$ 221,404
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	\$ 201,190
From the State	Y	\$ 3,762,956

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	\$	-
Electric Power System	N	\$	-
Gas Supply System	N	\$	-
Transit or Bus System	N	\$	-
User Charges and Fees			
Sewerage Charges	Y	\$	-
Refuse Collection, Disposal, and Recycling Charges	Y	\$	-
Parks and Recreation Charges	Y	\$	-
Airports	Y	\$	-
Hospital Charges	Y	\$	-
Parking Facilities	Y	\$	-
Housing Project Rentals	Y	\$	-
Highways and Other Roads	Y	\$	-
Sea and Inland Port Facilities	Y	\$	-
Miscellaneous Commercial Activities Operated	Y	\$	-
Other	Y	\$	-
Other Revenue			
Special Assessments	Y	\$	-
Receipts from Sale of Property and Other Capital Assets	Y	\$	-
Proceeds from Issuance of Debt	N	\$	50,000
Interest Earnings	Y	\$	151,415
Fines and Forfeitures	Y		
Rents	Y		
Royalties	Y	\$	-
Private Donations	Y	\$	-
Sale of Retail or Wholesale Liquor	N	\$	-
Trust Revenue	N	\$	6,240,000
Refunds and Other Correcting Transactions	N		
Miscellaneous Other Revenue	Y	\$	1,522,891
Total		\$	25,608,928
Total Included in Base Revenue		\$	19,318,928

Actual Revenue Worksheet



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	\$ 9,900,922
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	\$ 222,562
Licensing and Permit Taxes		
Alcoholic Beverage Licensing and Permits	Y	
Building/Construction Permits	Y	\$ 39,721
Amusements Licensing and Permits	Y	\$ -
Motor Vehicles Licensing and Permits	Y	\$ 189,738
Public Utilities Licensing and Permits	Y	\$ -
Occupation and Business Licensing and Permits	Y	\$ -
Other Licensing and Permits	Y	\$ -
Income Tax		
Individual Income Tax	Y	\$ -
Corporate Income Tax	Y	\$ -
License and Permit Tax		
Alcoholic Beverage	Y	\$ -
Amusements	Y	\$ -
Motor Vehicles	Y	\$ 1,628,231
Public Utilities	Y	\$ 44,436
Occupational and Business Licenses	Y	\$ -
Other Selective Sales	Y	\$ -
Other Taxes		
Death and Gift Tax	Y	\$ 1,388,792
Documentary and Stock Transfer Tax	Y	\$ 286,981
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	\$ 173,434
From the State	Y	\$ 3,979,239

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	\$	-
Electric Power System	N	\$	-
Gas Supply System	N	\$	-
Transit or Bus System	N	\$	-

User Charges and Fees

Sewerage Charges	Y	\$	-
Refuse Collection, Disposal, and Recycling Charges	Y	\$	-
Parks and Recreation Charges	Y	\$	-
Airports	Y		
Hospital Charges	Y	\$	-
Parking Facilities	Y	\$	-
Housing Project Rentals	Y	\$	-
Highways and Other Roads	Y	\$	-
Sea and Inland Port Facilities	Y	\$	-
Miscellaneous Commercial Activities Operated	Y	\$	-
Other	Y	\$	-

Other Revenue

Special Assessments	Y	\$	-
Receipts from Sale of Property and Other Capital Assets	Y	\$	-
Proceeds from Issuance of Debt	N	\$	10,612,181
Interest Earnings	Y	\$	98,612
Fines and Forfeitures	Y		
Rents	Y		
Royalties	Y	\$	-
Private Donations	Y	\$	-
Sale of Retail or Wholesale Liquor	N	\$	-
Trust Revenue	N	\$	1,226,450
Refunds and Other Correcting Transactions	N		
Miscellaneous Other Revenue	Y	\$	6,487,719

Total		\$	36,279,018
--------------	--	----	------------

Total Actual Base Revenue		\$	24,440,387
----------------------------------	--	----	------------

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			\$	9,479,224
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			\$	298,808
Licensing and Permit Taxes					
Alcoholic Beverage Licensing and Permits	Y			\$	-
Building/Construction Permits	Y			\$	28,634
Amusements Licensing and Permits	Y			\$	-
Motor Vehicles Licensing and Permits	Y			\$	109,675
Public Utilities Licensing and Permits	Y			\$	-
Occupation and Business Licensing and Permits	Y			\$	-
Other Licensing and Permits	Y			\$	-
Income Tax					
Individual Income Tax	Y			\$	-
Corporate Income Tax	Y			\$	-
License and Permit Tax					
Alcoholic Beverage	Y			\$	-
Amusements	Y			\$	-
Motor Vehicles	Y			\$	1,451,915
Public Utilities	Y			\$	42,668
Occupational and Business Licenses	Y			\$	-
Other Selective Sales	Y			\$	-
Other Taxes					
Death and Gift Tax	Y			\$	2,048,148
Documentary and Stock Transfer Tax	Y			\$	221,404
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			\$	201,190
From the State	Y			\$	3,762,956
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			\$	-
Electric Power System	N			\$	-

