



**CITY OF COLLEGE PARK, MARYLAND
REGULAR COUNCIL MEETING AGENDA ITEM**

AGENDA ITEM NUMBER 21-O-14

Prepared By: Gary Fields,
Director of Finance

Meeting Date: October 26, 2021

Presented By: Gary Fields,
Director of Finance

Consent Agenda: No

Originating Department: Finance

Action Requested: Introduction of FY 2022 Budget Amendment (Amendment #1) to: 1) remove ARPA related revenue and expenditures from the General Fund budget; and 2) create a separate accounting fund – Fund 120- “ARPA Allocation Fund” to account for the revenue and expenditures related to the City’s ARPA allocation; and establish budget amounts based on the actual allocation of funding received. 3) This establishment of the ARPA Allocation Fund will include the transfer of recovered lost revenue for Calendar Year 2020 and an estimate for 2021 from ARPA funding to the General Fund and related expenditures.

Strategic Plan Goal: Goal 6: Excellent Services

Background/Justification:

The American Rescue Plan Act’s (ARPA), Coronavirus Local Fiscal Recovery Funds (LFRF), enacted in March 2021 provided the City with significant funding to be used to help the City, its local businesses, families, and individuals recover from the major negative economic impacts of the COVID-19 pandemic.

Based on preliminary estimates the FY2022 Budget included \$16.1 million in the General Fund, with half anticipated to be received in June 2021 and the remaining half in June 2022. Final guidance on ARPA provided the City with a total of \$21.97 million but the first half was not received until July 2021 (FY2022) with the 2nd half to come in July 2022 (FY2023). Based on additional information related to best practices related to ARPA, Finance staff determined, with concurrence from the auditors, that the ARPA money and transactions should be accounted for in a separate accounting Fund, rather than in the General Fund.

Therefore, this budget amendment will:

- 1) Remove revenue and expense amounts associated with the original ARPA estimates from the General Fund FY2022 Budget
- 2) Create Fund #120 – ARPA Allocation Fund
 - Establish revenue and expense budgets in the ARPA Allocation Fund based on the actual allocation to be received of \$21.97 million and known lost revenue from calendar year 2020.
- 3) Further amend the General Fund for the transfer of lost revenue from calendar year 2020 and an estimate for 2021, along with recommended uses.

Regarding 3) - unlike the CARES Act of 2020, ARPA allows use of funds for revenue replacement – referred to in ARPA as “recovery of lost revenue” – to support vital public services.

As noted above, part of this budget amendment (Attachment 1) is to provide for the recovery of calendar year 2020 lost revenue transfer from the newly established ARPA Allocation Fund to the General Fund and provide for related expenditures.

The calculation of lost revenue is complex and convoluted, and for purposes of this memo, not included here. Attachment 3 provides a brief narrative explanation of the process, and Attachment 4 includes the worksheets for the actual calculations. For calendar year 2020, the lost revenue as calculated is **\$1,879,587**.

To best utilize that lost revenue recovered, the FY2022 Budget provided for its use to support the decrease in the real estate property tax rate to the Constant Yield Tax Rate and for certain additions to departmental operating budgets. Further, the budget had suggested uses for transferring funds to various capital projects (CIP).

At the October 19, 2021 City Council Worksession there was a presentation and discussion of uses of the ARPA funds. Based on those discussions and the FY2022 budget, staff has proposed allocations of lost revenue recovered from calendar year 2020 (Attachment 2).

In summary, those allocations/uses include:

FY2022 Budget – increase various departmental operating expenses	\$ 180,000
FY2022 real estate property tax rate reduction to the CYTR	380,000
City-wide Hydrology and Hydraulics Study	600,000 (1)
Additional funding for 3 local volunteer fire departments	150,000 (2)
Old Parish House – additional costs of significant repairs	100,000 (1)
Additional Housing Authority funding for Attick Towers renovations/repairs	<u>469,587 (1)</u>

Total use of lost revenue recovered from 2020 \$1,879,587

(1) included in General Fund – Transfers to Capital Projects Fund

(2) included in Administration – Mayor & Council

Lost revenue for calendar year 2021 is estimated at \$1.5 million. That actual lost revenue will be calculated in January 2022 and following that a recommended allocation will be presented to City Council for their approval.

Fiscal Impact:

There is no net impact from this budget amendment as the revenue is offset by an equal amount of expenditures. Further, the entire amount of the revenue that provides for these expenditures is from the City's ARPA allocation.

Council Options:

1. Introduce Ordinance 21-O-14 as presented, to: 1) remove ARPA related revenue and expenditures from the General Fund budget; 2) create a separate accounting fund – Fund 120-“ARPA Allocation Fund” to account for the revenue and expenditures related to the City's ARPA allocation; and establish budget amounts based on the actual allocation of funding received; and 3) transfer recovered lost revenue from Calendar Year 2020 and estimated for 2021, from ARPA funding to the General Fund, including related expenditures.
2. Amend and then introduce Ordinance 20-O-14.
3. Take no action at this time.

Staff Recommendation:

Option #1

Recommended Motion:

I move to introduce Ordinance 21-O-14, an ordinance of the Mayor and Council of the City of College Park, to amend the Fiscal Year 2022 Operating and Capital Budget of the City of College Park, Maryland (Amendment #1), and schedule a public hearing for November 9, 2021.

Attachments:

1. Ordinance 21-O-14, FY2022 Budget Amendment #1 with Appendix A
2. Allocations of 2020 Lost Revenue Recovered
3. Narrative explanation of Lost Revenue calculation
4. Calculation of Lost Revenue for 2020

GENERAL FUND - AMENDED BUDGET

	FY 2022 ADOPTED BUDGET	Back out ARPA Funding/Add Lost revenue	FY 2022 BUDGET As Amended
Revenue:			
General Property Taxes	\$ 10,839,582		\$ 10,839,582
Other Taxes	4,048,433		4,048,433
Licenses & Permits	1,070,600		1,070,600
Intergovernmental Revenue	8,323,772	(8,050,000)	273,772
Charges For Services	752,228		752,228
Fines & Fees	2,650,300		2,650,300
Miscellaneous Revenue	338,890		338,890
Lost revenue recovered - calendar year 2020		1,879,587	1,879,587
Lost revenue recovered - calendar year 2021		1,500,000	1,500,000
Excess ARPA -LFRF (carryfwd FY21 to FY22)	8,050,000	(8,050,000)	-
Total Revenue & Other Funding Sources	36,073,805	(12,720,413)	23,353,392
Expenditures:			
General Government & Administration			
Mayor & Council	735,160	150,000	885,160
City Manager	500,286		500,286
Economic Development	220,704		220,704
City Clerk	371,517		371,517
City Attorney	181,000		181,000
Finance	958,772		958,772
Human Resources	601,654		601,654
Communications & Special Events	647,122		647,122
Information Technology	808,959		808,959
Non-Departmental Expenses	188,043		188,043
COVID-19 related expenses & assistance	-		-
American Rescue Plan (ARPA)	3,077,650	(3,077,650)	-
Board of Elections & Ethics Commission	103,018		103,018
Total General Government & Admin.	8,393,884		5,466,234
Public Services	4,621,708		4,621,708
Planning & Community Development	628,538		628,538
Youth, Family & Senior Services	1,347,324		1,347,324
Public Works	6,229,008		6,229,008
Total Expenditures	21,220,462		18,292,812
Transfer to Capital Proj. Fund - Current	1,087,703	2,669,587	3,757,290
Transfer to Capital Proj. Fund - ARPA	5,820,000	(5,820,000)	-
Transfer to Debt Service Fund	1,203,290		1,203,290
Contingency	100,000		100,000
Total Expenditures, Transfers & Contingency	29,431,455	(6,078,063)	23,353,392
Excess Revenues over Expenditures	6,642,350	\$ (6,642,350)	0
Less Local Fiscal Relief Funds (ARPA) remaining bal.	6,642,350	\$ (6,642,350)	(0)
Excess Revenues over Exp. (excluding LFRF bal.)	\$ 0	\$ - \$	0

ARPA Allocation Fund
FY2022 Amended Budget & FY2023 Projected

	FY2022 Amended BUDGET	FY2023 PROJECTED BUDGET	Total
Funding:			
LFRF allocation	\$ 10,986,422	\$ 10,986,422	\$ 21,972,844
Uses:			
2020 Lost revenue - transfer to General Fund	1,879,587		1,879,587
2021 Lost revenue - transfer to General Fund	1,500,000		1,500,000
2022 Lost revenue - transfer to General Fund	-	3,568,257	3,568,257
Total recovery of lost revenue	<u>3,379,587</u>	<u>3,568,257</u>	<u>6,947,844</u>
Other Operating Costs			
Grants and Assistance			
Food service organizations	250,000	-	250,000
Shop Made in MD grant	75,000	-	75,000
Family & Individual Financial Assistance (includes rental assistance for threat of eviction)	350,000	200,000	550,000
Other Business Assistance grants (includes nonprofits, hotels, restaurants, etc)	2,500,000	2,500,000	5,000,000
			-
Land/property acquisition (includes a) affordable housing/neighborhood stabilization and Revitalization; b) Commercial Revitalization; and c) Public Facilities & Recreation	429,835	1,418,165	1,848,000
Specific projects identified:			-
Housing Authority - funding for Attick Towers renovations/repairs	1,000,000	-	1,000,000
Residential Rehab grant program for aging-in-place	1,000,000	300,000	1,300,000
Lakeland neighborhood revitalization plan supporting restorative justice effort (plan)	100,000		100,000
Community Preservation Land Trust	500,000	2,500,000	3,000,000
			-
DPW Office building - complete renovation/remodel	50,000	200,000	250,000
Parking Garage improvements (relocate dumpsters/improve aesthetics)	100,000	-	100,000
Playground replacements (Calvert Hills, Muskogee, Davis, Old Town)	202,000	-	202,000
Stormwater drainage improvement/neighborhood flooding mitigation/Hydrology study (leverage with County Projects if feasible)	750,000	250,000	1,000,000
			-
PPE, Deep cleaning city facilities, other COVID prevention measures	200,000	50,000	250,000
			-
Program administration (Contract labor)	<u>100,000</u>	-	<u>100,000</u>
Total expenditures	<u>10,986,422</u>	<u>10,986,422</u>	<u>21,972,844</u>
Excess Local Fiscal Recovery Funds - carryover to subsequent	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Lost Revenue Recover- Dec. 31, 2020

American Rescue Plan Act (ARPA)

Calendar Year 2020 - Lost Revenue Recovery (detail in Attachment 3)	<u>\$ 1,879,587</u>
<u>Allocation of lost revenue recovered:</u>	
<u>1) FY2022 Approved Budget (will revert to General Fund unreserved fund balance)</u>	
Additions to departmental operating budgets	180,000 See detail below
Support FY2022 tax rate reduction to the Constant Yield Tax Rate (CYTR)	380,000
<u>2) Based on 10-19-21 Worksession discussion:</u>	
Provide funding for:	
City-wide Hydrology & Hydraulics Study	600,000
College Park, Berwyn Heights, and Branchville Volunteer Fire Departments ¹	150,000
Old Parish House CIP - for additional costs of major renovations/repairs	100,000
Housing Authority funding for Attick Towers renovations/repairs ²	469,587
	<hr/>
Total allocation of 2020 lost revenue recovery	<u>\$ 1,879,587</u>

¹ in addition to the Fire Department Capital Equipment Grants; additional funds based on needs

² in addition to \$1 million direct funding from ARPA allocation (Target of \$2 million total for Attick Tower renovations)

Additions to departmental operating costs in the FY22 Budget

Mayor & Council

Travel & training	\$ 10,000
Boys & Girls Club	12,500
Public School Education grants	6,750
Catering/refreshments for meetings	1,000
Legislative dinner	3,500
UMD Shuttle	6,000
Dues - Mayors Innovation Project	1,000

City Clerk

Travel & training	1,200
Special event - volunteer reception	10,000

Communications & Special Events

Marketing study	25,000
Videography & editing	10,000
Parade - 75th Anniversary celebration	25,000

Information Technology

MCCi (City-wide scanning project completion)	54,050
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Code Enforcement - Overtime

7,500

YFS - Seniors - Neighbors Helping Neighbors

6,500

Total Additions to departmental operating budgets for FY2022 Budgets

\$ 180,000

Determining lost revenue per ARPA

To begin the calculation, we determine our revenue collected in the base year—the most recent full fiscal year prior to the pandemic (i.e., the last full fiscal year before January 27, 2020) – that would be FY2019 for the City of College Park. This base year revenue calculation is part of the next step in determining what revenue would have been absent the public health emergency. (See page 2 of Attachment 4)

Next, we determined our average annual growth rate over the past three fiscal years. If that growth rate is less than 4.1%, then we would use 4.1% as the presumed growth rate. In our case, the average growth rate was greater than that at 4.3%, then the municipality would use their municipality's average growth rate over the past three fiscal years prior to the pandemic. (See page 3 of Attachment 4)

The growth rate is applied to the base year revenue, and, factoring in the number of months from the base year date (6/30/19) until the end of the calendar year being calculated, and a “counterfactual revenue” is determined. This is the revenue that is assumed would have been collected if the pandemic had not occurred.

We then calculate actual revenue collected for the appropriate calendar year, in this case 2020. Note that this is not the revenue reported for a fiscal year. ARPA guidelines allow for calculation of lost revenue at four points in time: December 31, 2020; December 31, 2021; December 31, 2022; and December 31, 2023. To do this, we identified actual revenues collected over the twelve months of the calendar year, in this case 2020. (See page 4 of Attachment 4)

That actual revenue for the calendar year is then subtracted from the counterfactual revenue and if a positive number, that represents the lost revenue for that calendar year. (See page 1 of Attachment 4)



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="\$ 20,538,283"/>	Use Worksheet to Calculate
4) Growth Rate	<input type="text" value="4.3%"/>	Use Worksheet to Calculate
Counterfactual Revenue	<input type="text" value="\$ 21,886,171"/>	Estimated Revenue Without Pandemic
5) Actual Revenue	<input type="text" value="\$ 20,006,584"/>	Use Worksheet to Calculate

Reduction in Revenue

Fiscal Year Ended 12/31/2020

Revenue Reduction	<input type="text" value="\$ 1,879,587"/>
Revenue Reduction %	<input type="text" value="-8.6%"/>



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	\$ 9,924,320
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	\$ 1,337,203
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	\$ 4,700,948
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	\$ 98,099
From the State	Y	\$ 327,193
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	\$ 398,129
Parks and Recreation Charges	Y	\$ -
Airports	Y	\$ -
Hospital Charges	Y	\$ 13,471
Parking Facilities	Y	\$ -
Housing Project Rentals	Y	\$ -
Highways and Other Roads	Y	\$ 563,052
Sea and Inland Port Facilities	Y	\$ -
Miscellaneous Commercial Activities Operated	Y	\$ -
Other	Y	\$ 2,550
Other Revenue		
Special Assessments	Y	\$ -
Receipts from Sale of Property and Other Capital Assets	Y	\$ -
Proceeds from Issuance of Debt	N	\$ -
Interest Earnings	Y	\$ 223,073
Fines and Forfeitures	Y	\$ 2,829,086
Rents	Y	\$ 60,250
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	\$ 60,909
Total		\$ 20,538,283
Total Included in Base Revenue		\$ 20,538,283



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	\$ 8,157,387	\$ 9,194,940	\$ 9,410,533	\$ 9,924,320
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	\$ 1,266,808	\$ 1,163,724	\$ 1,229,689	\$ 1,337,203
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	\$ 3,976,886	\$ 4,551,251	\$ 4,366,574	\$ 4,700,948
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			\$ 98,099	
From the State	Y	\$ 358,287	\$ 283,901	\$ 326,094	\$ 327,193
From the Federal Government	N	\$ 56,726		\$ -	
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	\$ 1,045,495	\$ 1,006,186	\$ 1,083,395	\$ 398,129
Parks and Recreation Charges	Y			\$ -	
Airports	Y			\$ -	
Hospital Charges	Y			\$ 13,471	
Parking Facilities	Y			\$ -	
Housing Project Rentals	Y			\$ -	
Highways and Other Roads	Y			\$ 563,052	
Sea and Inland Port Facilities	Y			\$ -	
Miscellaneous Commercial Activities Operated	Y			\$ -	
Other	Y			\$ 2,550	
Other Revenue					
Special Assessments	Y			\$ -	
Receipts from Sale of Property and Other Capital Assets	Y			\$ -	
Proceeds from Issuance of Debt	N			\$ -	
Interest Earnings	Y	\$ 302,713	\$ 137,343	\$ 276,853	\$ 223,073
Fines and Forfeitures	Y	\$ 2,992,651	\$ 2,513,161	\$ 3,533,307	\$ 2,829,086
Rents	Y			\$ 60,250	
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			\$ 60,909	
Total		\$ 18,156,953	\$ 18,850,506	\$ 20,226,445	\$ 20,538,283
Total Included in Base Revenue		\$ 18,100,227	\$ 18,850,506	\$ 20,226,445	\$ 20,538,283

Growth Rate 4.1% 7.3% 1.5%

Average Growth Rate **4.3%**

Growth Rate Used for Calculation **4.3%**

Actual Revenue Worksheet

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



Base Revenue			FY2020	2020	FY2021	2020	
Revenue Source	(Y/N)	Amount	Full Year -	1st Half =	Jan-June	+ 1st Half	= Calendar Year
Taxes Amount of tax collections for all taxes imposed by the government.						(July-Dec 2020)	
Property Tax							
Property Tax	Y	\$ 10,507,813	10,298,261	8,792,114	1,506,147	9,001,666	10,507,813
Sales and Gross Receipts Tax							
General Sales and Use Tax	Y	\$ -					
Licensing and Permit Taxes							
Other Licensing and Permits	Y	\$ 1,036,586	1,170,642	493,717	676,925	359,661	1,036,586
Income Tax							
Individual Income Tax	Y	\$ -					
Corporate Income Tax	Y	\$ -					
Other Taxes							
Death and Gift Tax	Y	\$ -					
Other	Y	\$ 4,606,358	4,245,121	1,063,057	3,182,064	1,424,294	4,606,358
Intergovernmental Amount of revenue in form of grants, share of taxes imposed by							
Intergovernmental Revenue							
From Other Local Governments	Y	\$ 114,717	114,717	16,666	98,051	16,666	114,717
From the State	Y	\$ 259,761	272,112	72,635	199,477	60,284	259,761
From the Federal Government	N	\$ 1,361,284			-	1,361,284	1,361,284
From the State and Financed from N	N	\$ -			-	-	-
Other Revenue Amount of other revenue excluding any refunds or transfers							
Utility Sales Revenue							
User Charges and Fees							
Sewerage Charges	Y	\$ -					
Refuse Collection, Disposal, and Re	Y	\$ 255,507	386,867	247,098	139,769	115,738	255,507
Parks and Recreation Charges	Y	\$ -					
Airports	Y	\$ -					
Hospital Charges	Y	\$ 5,639	11,564	5,940	5,624	15	5,639
Parking Facilities	Y	\$ -					
Housing Project Rentals	Y	\$ -					
Highways and Other Roads	Y	\$ 226,996	370,018	262,147	107,871	119,125	226,996
Sea and Inland Port Facilities	Y	\$ -					
Miscellaneous Commercial Activiti	Y	\$ -					
Other	Y	\$ 1,720	2,310	650	1,660	60	1,720
Other Revenue							
Interest Earnings	Y	\$ 172,086	243,935	133,035	110,900	61,186	172,086
Fines and Forfeitures	Y	\$ 2,789,707	2,617,544	1,176,524	1,441,020	1,348,687	2,789,707
Rents	Y	\$ 200	200	-	200	-	200
Refunds and Other Correcting Tran	N	\$ -					
Miscellaneous Other Revenue	Y	\$ 29,494	42,842	14,235	28,607	887	29,494
Total		\$ 21,367,868	\$19,776,133	\$12,277,818	\$7,498,315	\$13,869,553	\$ 21,367,868
Total Actual Base Revenue		\$ 20,006,584	\$ -	\$ -	\$ -	\$ -	\$ -