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CITY OF BIG LAKE

Revenue Analysis for Tax Collection and other income for Governmental Activities

|                                                   | Actual      |                      |             |                      |             |                      |             |                      |             |                      | Budget      |                      |             |                      |             |                     |             |
|---------------------------------------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|---------------------|-------------|
|                                                   | % of<br>Rev | <u>2019</u>          | % of<br>Rev | <u>2020</u>          | % of<br>Rev | <u>2021</u>          | % of<br>Rev | <u>2022</u>          | % of<br>Rev | <u>2023</u>          | % of<br>Rev | <u>2024</u>          | % of<br>Rev | <u>2025</u>          | % of<br>Rev | <u>2026</u>         | % of<br>Rev |
| <b>Taxes and Other Revenues</b>                   |             |                      |             |                      |             |                      |             |                      |             |                      |             |                      |             |                      |             |                     |             |
| Taxes                                             | 53%         | \$ 4,530,172         | 52%         | \$ 4,826,483         | 44%         | \$ 4,826,483         | 44%         | \$ 5,300,234         | 59%         | \$ 5,554,831         | 47%         | \$ 5,570,060         | 47%         | \$ 5,704,094         | 56%         | \$ 6,099,230        | 69%         |
| Special assessments                               | 8%          | 370,218              | 4%          | 323,726              | 3%          | 323,726              | 3%          | 495,324              | 5%          | 944,025              | 8%          | 632,417              | 5%          | 597,381              | 6%          | 460,569             | 5%          |
| Licenses and permits                              | 7%          | 584,058              | 7%          | 674,636              | 6%          | 674,636              | 6%          | 781,447              | 9%          | 709,692              | 6%          | 634,979              | 5%          | 593,027              | 6%          | 80,690              | 1%          |
| Intergovernmental revenues                        | 20%         | 1,833,549            | 21%         | 3,642,872            | 33%         | 3,642,872            | 33%         | 1,723,921            | 19%         | 2,465,620            | 21%         | 3,053,639            | 26%         | 1,521,706            | 15%         | 1,305,869           | 15%         |
| Franchise Fees                                    | 6%          | 500,122              | 6%          | 480,269              | 4%          | 480,269              | 4%          | 486,360              | 5%          | 489,172              | 4%          | 471,667              | 4%          | 486,336              | 5%          | 452,223             | 5%          |
| Charges for services                              | 4%          | 380,054              | 4%          | 618,551              | 6%          | 618,551              | 6%          | 500,489              | 6%          | 501,889              | 4%          | 470,003              | 4%          | 321,138              | 3%          | 255,469             | 3%          |
| Fines and forfeitures                             | 1%          | 79,000               | 1%          | 72,207               | 1%          | 72,207               | 1%          | 70,434               | 1%          | 97,827               | 1%          | 46,830               | 0%          | 57,284               | 1%          | 51,250              | 1%          |
| Interest earnings                                 | 1%          | 353,274              | 4%          | 220,403              | 2%          | 220,403              | 2%          | (425,427)            | -5%         | 810,268              | 7%          | 942,851              | 8%          | 854,546              | 8%          | 104,579             | 1%          |
| Contributions/Donations                           | 1%          | 59,504               | 1%          | 39,435               | 0%          | 39,435               | 0%          | 99,526               | 1%          | 131,082              | 1%          | 82,204               | 1%          | 64,741               | 1%          | 33,000              | 0%          |
| Miscellaneous revenue                             | 0%          | 20,270               | 0%          | 31,978               | 0%          | 31,978               | 0%          | 16,333               | 0%          | 28,410               | 0%          | 13,710               | 0%          | 27,535               | 0%          | 3,700               | 0%          |
| <b>Total Revenues</b>                             | 100%        | <b>\$ 8,710,221</b>  | 100%        | <b>\$ 10,930,560</b> | 100%        | <b>\$ 10,930,560</b> | 100%        | <b>\$ 9,048,641</b>  | 100%        | <b>\$ 11,732,816</b> | 100%        | <b>\$ 11,918,360</b> | 100%        | <b>\$ 10,227,788</b> | 100%        | <b>\$ 8,846,579</b> | 100%        |
| <b>Other Financing Sources</b>                    |             |                      |             |                      |             |                      |             |                      |             |                      |             |                      |             |                      |             |                     |             |
| Proceeds from Bond Sales                          |             | -                    |             | -                    |             | -                    |             | 5,629,804            |             |                      |             | -                    |             |                      |             | -                   |             |
| Leases Issued                                     |             | -                    |             | -                    |             | -                    |             | -                    |             | -                    |             | 83,821               |             | 190,084              |             |                     |             |
| Proceeds from Capital Leases                      |             | -                    |             | -                    |             | -                    |             | -                    |             | -                    |             | -                    |             | -                    |             | -                   |             |
| Sales of Capital Assets                           |             | 101,172              |             | 127,220              |             | 127,220              |             | 93,271               |             | 41,940               |             | 54,625               |             | 90,341               |             | -                   |             |
| Insurance Recoveries                              |             | 4,613                |             | 48,713               |             | 48,713               |             | 36,907               |             | 77,190               |             | 48,946               |             | -                    |             | -                   |             |
| Transfer In from Other Funds                      |             | 6,105,643            |             | 2,014,316            |             | 2,014,316            |             | 2,613,075            |             | 1,832,892            |             | 2,317,915            |             | 3,278,408            |             | 1,059,011           |             |
| <b>Total Revenues and Other Financing Sources</b> |             | <b>\$ 14,921,649</b> |             | <b>\$ 13,120,809</b> |             | <b>\$ 13,120,809</b> |             | <b>\$ 17,421,698</b> |             | <b>\$ 13,684,838</b> |             | <b>\$ 14,423,667</b> |             | <b>\$ 13,786,621</b> |             | <b>\$ 9,905,590</b> |             |
|                                                   |             | <u>2021</u>          |             | <u>2022</u>          |             | <u>2023</u>          |             | <u>2024</u>          |             | <u>2025</u>          |             |                      |             |                      |             |                     |             |
| 3 year Average of Property Tax                    |             | \$ 4,727,713         |             | \$ 4,984,400         |             | \$ 5,227,183         |             | \$ 5,475,042         |             | \$ 5,609,662         |             |                      |             |                      |             |                     |             |
| Taxes as a % of Revenues                          |             | 46%                  |             | 48%                  |             | 49%                  |             | 50%                  |             | 50%                  |             |                      |             |                      |             |                     |             |