2025-2026

CITY OF ROLLINGWOOD
MONTHLY FINANCIAL ANALYSIS

NOTE: YTD ACTUAL AS OF 12/31/2025, 25% OF FISCAL YEAR

REVENUE STATUS & COMPARISON TO PRIOR YEAR

	CURRENT YEAR: EST. REVENUE	YTD	PERCENT	PRIOR YEAR: YTD	CURRENT YR COMPARED TO PY YR
CURRENT PROPERTY TAXES	$ 1,766,211	$ 749,202	42%	$ 628,121	119%
TELECOM TAXES	$ 15,000	$ 3,771	25%	$ 3,771	100%
4-B SALES TAX	$ 200,000	$ 53,407	27%	$ 56,679	94%
CITY SALES TAX	$ 800,000	$ 213,628	27%	$ 226,716	94%
ELECTRIC UTILITY FRANCHISE FEE	$ 100,000	$ 32,442	32%	$ 36,619	89%
BUILDING PERMIT FEES	$ 63,250	$ 26,975	43%	$ 23,863	113%
COURT FINES	$ 59,150	$ 25,520	43%	$ 19,728	129%
WATER SALES	$ 1,253,500	$ 463,471	37%	$ 488,940	95%
STREET SALES TAX	$ 200,000	$ 36,512	18%	$ 56,679	64%
PROPERTY TAX-DEBT SERVICE 2014	$ 500,900	$ 85,492	17%	$ 76,980	111%
PROPERTY TAX-DEBT SERVICE 2019	$ 712,050	$ 299,648	42%	$ 265,790	113%
PROPERTY TAX-DEBT SERVICE 2020	$ 316,610	$ 137,356	43%	$ 118,351	116%
PROPERTY TAX-DEBT SERVICE 2023	$ 230,675	$ 101,069	44%	$ 87,021	116%
PROPERTY TAX-DEBT SERVICE 2024	$ 107,850	$ 45,314	42%	$ 40,312	112%
WASTEWATER REVENUES	$ 903,500	$ 248,532	28%	$ 225,134	110%
PUD SURCHARGE	$ 98,160	$ 24,539	25%	$ 24,539	100%

BUDGET STATUS & COMPARISON TO PRIOR YEAR

	CURRENT YEAR: BUDGET	YTD	PERCENT	YTD	CURRENT YR COMPARED TO PY YR
GENERAL FUND:					
REVENUE	$ 3,852,195	$ 1,188,325	31%	$ 1,078,654	110%
EXPENDITURES	$ 4,302,318	$ 920,056	21%	$ 688,398	85%
WATER FUND:					
REVENUE	$ 1,255,500	$ 464,398	37%	$ 489,933	95%
EXPENDITURES	$ 1,713,000	$ 358,804	21%	$ 289,807	73%
STREET MAINTENANCE FUND:					
REVENUE	$ 200,250	$ 53,477	27%	$ 56,760	94%
EXPENDITURES	$ 451,828	$ -	0%	$ 6,635	0%
COURT SECURITY FUND:					
REVENUE	$ 2,600	$ 1,058	41%	$ 942	112%
EXPENDITURES	$ 1,625	$ 182	11%	$ 130	19%
COURT TECHNOLOGY FUND:					
REVENUE	$ 1,600	$ 864	54%	$ 773	112%
EXPENDITURES	$ 5,000	$ 281	6%	$ 304	36%
COURT EFFICIENCY FUND:					
REVENUE	$ 100	$ -	0%	$ -	#DIV/0!
EXPENDITURES	$ 100	$ -	0%	$ -	#DIV/0!
DEBT SERVICE FUND - 2014:					
REVENUE	$ 201,300	$ 85,492	42%	$ 76,982	111%
EXPENDITURES	$ 200,800	$ 25,400	13%	$ -	33%
DEBT SERVICE FUND - 2019:					
REVENUE	$ 712,450	$ 299,648	42%	$ 265,790	113%
EXPENDITURES	$ 711,450	$ 128,225	18%	$ -	48%
DEBT SERVICE FUND - 2020:					
REVENUE	$ 316,810	$ 137,356	43%	$ 118,355	116%
EXPENDITURES	$ 315,810	$ -	0%	$ -	0%
DEBT SERVICE FUND - 2023:					
REVENUE	$ 231,075	$ 101,069	44%	$ 87,023	
EXPENDITURES	$ 233,575	$ 86,788	37%	$ -	
DEBT SERVICE FUND - 2024:					
REVENUE	$ 108,250	$ 45,314	42%	$ 40,313	
EXPENDITURES	$ 108,050	$ 34,025	31%	$ -	
CAPITAL PROJECTS FUND:					
REVENUE	$ 1,000	$ 517	52%	$ 1,099	47%
EXPENDITURES	$ 2,124,325	$ 10,413	0%	$ 528,295	948%
DRAINAGE FUND:					
REVENUE	$ 40,900	$ 7,901	19%	$ 9,429	84%
EXPENDITURES	$ 1,021,500	$ 66,668	7%	$ 66,705	707%
WASTE WATER FUND:					
REVENUE	$ 1,026,054	$ 281,338	27%	$ 257,248	109%
EXPENDITURES	$ 1,296,738	$ 288,377	22%	$ 193,757	112%