

CITY OF ROLLINGWOOD
2024-2025 REVENUES

Budget Draft 1 2025-2026

DRAFT

Last Updated:
6/27/2025

YTD As of May 31, 2025 (67%):

ACCOUNT		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	FIVE YEAR AVERAGE	2024-2025 PROJECTED	DRAFT 2025-2026
100-4-10-4000	CURRENT PROPERTY TAXES	\$ 1,213,518	\$ 1,351,302	\$ 1,354,954	\$ 1,352,774	\$ 1,508,365	\$ 1,356,183	\$ 1,644,948	
100-4-10-4037	4-B SALES TAX	\$ 156,932	\$ 152,864	\$ 190,160	\$ 175,219	\$ 196,234	\$ 174,282	\$ 212,080	
100-4-10-4040	CITY SALES TAX	\$ 628,671	\$ 611,845	\$ 760,640	\$ 700,877	\$ 849,321	\$ 710,271	\$ 828,322	
100-4-10-4051	ELECT UTIL FRANCHISE FEE	\$ 95,453	\$ 63,265	\$ 120,400	\$ 102,832	\$ 115,398	\$ 99,470	\$ 110,461	
100-4-50-4100	COURT FINES	\$ 33,669	\$ 12,768	\$ 54,968	\$ 67,679	\$ 107,276	\$ 55,272	\$ 65,028	
100-4-55-4319	COMMERCIAL PARK PERMITS	\$ 3,205	\$ 5,165	\$ 15,081	\$ 11,470	\$ 11,279	\$ 9,240	\$ 3,270	
200-5-60-4600	WATER SALES	\$ 1,216,038	\$ 1,211,234	\$ 1,505,823	\$ 1,522,693	\$ 1,553,282	\$ 1,401,814	\$ 1,459,009	
800-5-60-4620	WASTEWATER	\$ 547,145	\$ 636,326	\$ 816,088	\$ 901,637	\$ 941,257	\$ 768,491	\$ 893,884	
200-5-60-5280	WATER PURCHASED	\$ 721,480	\$ 709,751	\$ 842,978.00	\$ 632,888.00	\$ 734,275.00	\$ 728,274.00	\$ 626,075.00	

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2023-2024 REVENUES

Updated: 6/27/2025

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As of May 31, 2025 (67%):

FUND	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025- 2026	NOTES
GENERAL FUND:								
100:								
ADMINISTRATION								
	10	4000	PROPERTY TAXES \$	1,674,769	\$ 1,640,948	\$ 1,644,948	\$ (29,821)	\$ 1,644,948 Reflects Voter Approval Rate
		4020	PENALTY & INTEREST \$	10,000	\$ 5,006	\$ 5,156	\$ (4,844)	\$ 5,000
		4030	GROSS RECEIPTS (GAS) \$	20,000	\$ 28,243	\$ 28,243	\$ 8,243	\$ 25,000
		4035	TELECOM TAX \$	20,000	\$ 11,426	\$ 15,426	\$ (4,574)	\$ 15,000
		4036	MIXED BEVERAGE TAX \$	5,000	\$ 4,732	\$ 5,412	\$ 412	\$ 6,000
		4037	4-B SALES TAX \$	175,000	\$ 152,080	\$ 212,080	\$ 37,080	\$ 200,000
		4040	CITY SALES TAX \$	700,000	\$ 608,322	\$ 848,322	\$ 148,322	\$ 800,000
		4050	FRANCHISE TAX (TV) \$	5,000	\$ 2,179	\$ 3,379	\$ (1,621)	\$ 2,500
		4051	ELECT UTIL FRANCHISE FEE \$	90,000	\$ 89,461	\$ 110,461	\$ 20,461	\$ 100,000
		4209	RCDC ADMINISTRATIVE FEES \$	72,000	\$ -	\$ 72,000	\$ -	\$ 72,000
		4236	WATER FUND ADMIN FEE \$	55,000	\$ -	\$ 55,000	\$ -	\$ 62,775 5% of Water Sales
		4237	WASTEWATER FD ADMIN FEE \$	45,000	\$ -	\$ 45,000	\$ -	\$ 45,000 5% of Wastewater Sales
		4316	SOLICITATION PERMIT FEES \$	100	\$ -	\$ 100	\$ -	\$ 100
		4400	INTEREST INCOME \$	10,000	\$ 10,788	\$ 15,588	\$ 5,588	\$ 10,000
		4401	INTEREST INCOME - CHECKING \$	1,000	\$ 2,037	\$ 2,837	\$ 1,837	\$ 1,500
		4405	INTEREST INCOME - TAX NOTES \$	500	\$ 1,123	\$ 1,523	\$ 1,023	\$ 500
		4540	MISCELLANEOUS RECEIPTS \$	50	\$ 3,840	\$ 3,840	\$ 3,790	\$ 50
		4566	OPIOID SETTLEMENT DISTRIBUTION \$	100	\$ 1,416	\$ 1,416	\$ 1,316	\$ 500
		4700	UNEXPENDED BALANCE TRANSFER \$	-	\$ -	\$ -	\$ -	\$ -
		4738	ACL REVENUES \$	55,000	\$ 55,000	\$ 55,000	\$ -	\$ 55,000
		4565	GRANT REVENUES \$	-	\$ -	\$ -	\$ -	\$ -
			\$ 2,938,519	\$ 2,616,601	\$ 3,125,732	\$ 187,213	\$ 3,045,873	
DEVELOPMENT SERVICES								
	15	4210	BOARD OF ADJUSTMENT FEES \$	-	\$ 1,500	\$ 1,500	\$ 1,500	\$ -
		4301	TREE REMOVAL \$	2,500	\$ 2,800	\$ 3,200	\$ 700	\$ 2,500
		4302	INSPECTIONS \$	35,000	\$ 23,225	\$ 27,225	\$ (7,775)	\$ 30,000 Pass through inspections
		4303	BUILDING FEES \$	60,000	\$ 19,200	\$ 24,600	\$ (35,400)	\$ 25,000 Pass through bldg/zoning reviews
		4304	ZONING CHANGE \$	-	\$ -	\$ -	\$ -	\$ -
		4305	SIGN FEES \$	250	\$ 275	\$ 275	\$ 25	\$ 250
		4307	APPLICATION FILING FEES \$	250	\$ 620	\$ 900	\$ 650	\$ 500
		4308	PUBLISH / NOTICE FEE \$	2,500	\$ -	\$ -	\$ (2,500)	\$ 1,000
		4309	CONSTRUCTION ROW PERMIT \$	-	\$ 1,010	\$ 1,010	\$ 1,010	\$ -
		4310	PLAT FEES \$	500	\$ -	\$ -	\$ (500)	\$ -
		4311	VARIANCE FEES \$	250	\$ -	\$ -	\$ (250)	\$ -
		4312	CRTIFICATE OF OCCUPANCY \$	1,500	\$ 4,050	\$ 4,050	\$ 2,550	\$ 1,500
		4313	ELEVATION AND HEIGHT VERIFICATION \$	5,000	\$ 1,650	\$ 2,650	\$ (2,350)	\$ 2,500

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\$	107,750	\$	54,330	\$	65,410	\$	(42,340)	\$	63,250
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FUND	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025- 2026	NOTES	
GENERAL FUND:									
100 (Continued):									
SANITATION									
	20	4620	ADDITIONAL RECYCLING CHARGE	\$ 250	\$ 411	\$ 641	\$ 391	\$ 250	
				\$ 250.00	\$ 411	\$ 641	\$ 391	\$ 250	
UTILITY BILLING									
	25	4579	WATER FD TRANSFER IN	\$ 64,000	\$ -	\$ 64,000	\$ -	\$ 67,250	1/2 total Utility Billing Expenditures
		4580	WASTEWATER FD TRANSFER IN	\$ 64,000	\$ -	\$ 64,000	\$ -	\$ 67,250	1/2 total Utility Billing Expenditures
				\$ 128,000	\$ -	\$ 128,000	\$ -	\$ 134,500	
STREETS									
	30	4721	STREET MAINT FD TRANSFER IN	\$ 494,311	\$ 71,352	\$ 111,352	\$ (382,959)	\$ 382,959	Carry forward of unexpended balance from current year; exceptional items to consider
				\$ 494,311	\$ 71,352	\$ 111,352	\$ (382,959)	\$ 382,959	
POLICE									
	40	4542	POLICE MISC REVENUE	\$ 250	\$ 45	\$ 85	\$ (165)	\$ 250	
		4558	VEHICLE OPERATIONS	\$ 1,000	\$ 430	\$ 750	\$ (250)	\$ 500	
		4567	LEOSE FDS	\$ 1,000	\$ 2,301	\$ 2,301	\$ 1,301	\$ 1,500	
				\$ 2,250	\$ 2,776	\$ 3,136	\$ 886	\$ 2,250	
COURT									
	50	4100	COURT FINES	\$ 50,000	\$ 40,159	\$ 52,159	\$ 2,159	\$ 50,000	
		4101	COLLECTION AGENCY FEES	\$ 1,000	\$ 837	\$ 1,037	\$ 37	\$ 1,000	
		4105	MUNI COURT BLDG SECURITY	\$ 50	\$ -	\$ -	\$ -	\$ -	
		4110	ADMINISTRATIVE COURT FEES	\$ 3,000	\$ 5,521	\$ 6,721	\$ 3,721	\$ 4,000	
		4127	DRIVETY SAFETY COURSE ADM FEE	\$ 100	\$ -	\$ -	\$ -	\$ 100	
		4128	TRUANCY PREVENTION FUND	\$ 1,000	\$ 2,506	\$ 3,306	\$ 2,306	\$ 2,500	
		4155	CHILD SAFETY REVENUE	\$ 1,000	\$ 1,206	\$ 1,806	\$ 806	\$ 1,500	
		4192	MUNICIPAL JURY FUND	\$ 50	\$ 50	\$ 62	\$ 12	\$ 50	
		4526	CREDIT-DEBIT CARD FEES	\$ 1,500	\$ 2,825	\$ 3,825	\$ 2,325	\$ 2,500	
		4540	MISCELLANEOUS RECEIPTS	\$ 50	\$ -	\$ -	\$ -	\$ -	
				\$ 57,750	\$ 53,103	\$ 68,915	\$ 11,365	\$ 61,650	
PARKS									
	55	4319	COMMERCIAL PARK PERMITS	\$ 5,000	\$ 7,670	\$ 8,270	\$ 3,270	\$ 5,000	
		4320	FIELD LEASE	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,000	
		4523	DONATIONS-COMM EDUC GARDEN	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		4555	DONATIONS-PARK	\$ 100	\$ 436	\$ 436	\$ 336	\$ 100	
				40,200	\$ 8,106	\$ 43,706	\$ 3,506	\$ 40,200	
TOTAL GENERAL FUND			\$ 3,769,030	\$ 2,806,679	\$ 3,546,892	\$ (221,938)	\$ 3,730,932		

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<u>WATER FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025- 2026	NOTES
200:	60	4400 INTEREST INCOME	\$ 1,000	\$ 2,027	\$ 2,827	\$ 1,827	\$ 1,500	
		4401 INTEREST INCOME - CHECKING	\$ 250	\$ 610	\$ 1,010	\$ 760	\$ 500	
		4579 CAPITAL LEASE PROCEEDS - METERS	\$ -	\$ -	\$ -	\$ -	\$ -	
		4600 WATER SALES	\$ 1,100,000	\$ 959,009	\$ 1,459,009	\$ 359,009	\$ 1,250,000	
		4610 LATE CHARGES	\$ 3,000	\$ 3,112	\$ 3,712	\$ 712	\$ 3,000	
		4628 CONNECT FEE	\$ 500	\$ -	\$ -	\$ (500)	\$ 500	
			\$ 1,104,750	\$ 964,759	\$ 1,466,559	\$ 361,809	\$ 1,255,500	

<u>STREET MAINTENANCE FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025-2026	NOTES
301:	60	4039 STREET SALES TAX	\$ 150,000	\$ 152,080	\$ 220,080	\$ 70,080	\$ 200,000	
		4400 INTEREST INCOME	\$ 250	\$ 260	\$ 380	\$ 130	\$ 250	
		TOTAL STREET MAINTENANCE FUND	\$ 150,250	\$ 152,340	\$ 220,460	\$ 70,210	\$ 200,250	

<u>COURT SECURITY FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025- 2026	NOTES
310:	50	4104 COURT SECURITY FEE	\$ 1,500	\$ 2,452	\$ 3,212	\$ 1,712	\$ 2,500	
		4105 MUNI COURT BLDG SECURITY	\$ 100	\$ 7	\$ 35	\$ (65)	\$ 100	
		TOTAL COURT SECURITY FUND	\$ 1,600	\$ 2,459	\$ 3,247	\$ 1,647	\$ 2,600	

<u>COURT TECHNOLOGY FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025-2026	NOTES
320:	50	4102 COURT TECHNOLOGY FEE	\$ 1,500	\$ 1,657	\$ 2,257	\$ 757	\$ 1,500	
		4191 MUNI COURT TECHNOLOGY	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		TOTAL COURT TECHNOLOGY FUND	\$ 1,600	\$ 1,657	\$ 2,257	\$ 657	\$ 1,600	

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<u>COURT EFFICIENCY FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025-2026	NOTES
330:	50	4110 ADMINISTRATIVE COURT FEES	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		TOTAL COURT EFFICIENCY FUND	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	

<u>DEBT SERVICE FUND - 2014</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025-2026	NOTES
430:	60	4020 PENALTY AND INTEREST ON TAXES	\$ 500	\$ 940	\$ 960	\$ 460	\$ 500	
		4031 PROPERTY TAX - DEBT SERV FD	\$ 199,750	\$ 197,460	\$ 197,860	\$ (1,890)	\$ 200,400	
		4577 TRANSF FROM STREETS - PAYING AGENT	\$ 400	\$ -	\$ 400	\$ -	\$ 400	
		TOTAL DEBT SERVICE FUND 2014	\$ 200,650	\$ 198,400	\$ 199,220	\$ (1,430)	\$ 201,300	

<u>DEBT SERVICE FUND - 2019</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025-2026	NOTES
450:	60	4020 PENALTY AND INTEREST ON TAXES	\$ 1,000	\$ 1,905	\$ 1,945	\$ 945	\$ 1,000	
		4031 PROPERTY TAX - DEBT SERV FD	\$ 713,650	\$ 697,397	\$ 697,597	\$ (16,053)	\$ 711,050	
		4573 TRANSF FROM WASTEWATER - PAYING AGENT	\$ 400	\$ -	\$ 400	\$ -	\$ 400	
		TOTAL DEBT SERVICE FUND 2019	\$ 715,050	\$ 699,303	\$ 699,943	\$ (15,107)	\$ 712,450	

<u>DEBT SERVICE FUND - 2020</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025-2026	NOTES
460:	60	4020 PENALTY AND INTEREST ON TAXES	\$ 1,000	\$ 1,753	\$ 1,793	\$ 793	\$ 1,000	
		4031 PROPERTY TAX - DEBT SERV FD	\$ 315,560	\$ 308,644	\$ 308,844	\$ (6,716)	\$ 315,610	
		4573 TRANSF FROM WASTEWATER - PAYING AGENT	\$ 240	\$ -	\$ 240	\$ -	\$ 200	
		TOTAL DEBT SERVICE FUND 2020	\$ 316,800	\$ 310,397	\$ 310,877	\$ (5,923)	\$ 316,810	

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<u>DEBT SERVICE FUND - 2023</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025-2026	NOTES
470	60	4020 PENALTY AND INTEREST ON TAXES	\$ 500	\$ 630	\$ 670	\$ 170	\$ 500	
		4031 PROPERTY TAX - DEBT SERV FD	\$ 232,025	\$ 227,386	\$ 227,586	\$ (4,439)	\$ 230,175	
		4572 TRANSF FROM WATER - PAYING AGENT	\$ 400	\$ -	\$ 400	\$ -	\$ 400	
		TOTAL DEBT SERVICE FUND 2023	\$ 232,925	\$ 228,016	\$ 228,656	\$ (4,269)	\$ 231,075	

<u>DEBT SERVICE FUND - 2024</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025-2026	NOTES
480	60	4020 PENALTY AND INTEREST ON TAXES	\$ 200.00	\$ 272.17	\$ 472.17	\$ 272.17	\$ 200	
		4031 PROPERTY TAX - DEBT SERV FD	\$ 108,021.00	\$ 105,552.30	\$ 105,592.30	\$ (2,428.70)	\$ 107,650	
		4572 TRANSF FROM WATER - PAYING AGENT	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400	
		TOTAL DEBT SERVICE FUND 2024	\$ 108,621	\$ 105,824	\$ 106,464	\$ (2,157)	\$ 108,250	

<u>CAPITAL PROJECTS FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025-2026	NOTES
701:	60	4401 INTEREST INCOME - CHECKING	\$ 2,000	\$ 2,302	\$ 3,302	\$ 1,302	\$ 1,000	
		4578 FUND BALANCE TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	TBD - Will be based on actuals (Fund 701 plus Fund 702 minus 702-5270)
			\$ 2,000	\$ 2,302	\$ 3,302	\$ 1,302	\$ 1,000	

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<u>DRAINAGE FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025-2026	NOTES
702:	35	4222 RSDP ZONE 1	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		4223 RSDP ZONE 2	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		4226 RSDP ZONE 3	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		4227 RSDP ZONE 4	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		4225 RSDP ZONE 5	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		4228 RSDP ZONE 6	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		4221 RSDP ZONE 7	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		4224 RSDP ZONE 8	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		4229 RSDP ZONE 9	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		4360 DRAINAGE REVIEW REVENUE	\$ 60,000	\$ 19,299	\$ 27,299	\$ (32,701)	\$ 40,000	Pass through - Drainage Reviews
		TOTAL DRAINAGE FUND	\$ 60,900	\$ 19,299	\$ 27,299	\$ (33,601)	\$ 40,900	

<u>WASTEWATER FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2024-2025 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2025-2026	NOTES
800:	60	4400 INTEREST INCOME	\$ 10,000	\$ 10,163	\$ 14,963	\$ 4,963	\$ 10,000	
		4401 INTEREST INCOME - CHECKING	\$ 250	\$ 179	\$ 379	\$ 129	\$ 250	
		4579 CAPITAL LEASE PROCEEDS - METER	\$ -	\$ -	\$ 324,645	\$ 324,645	\$ -	
		4620 WASTEWATER	\$ 900,000	\$ 593,884	\$ 893,884	\$ (6,116)	\$ 900,000	
		4628 CONNECT FEE	\$ 3,500	\$ -	\$ 7,000	\$ 3,500	\$ 3,500	
		4629 GRINDER PUMP MAINTENANCE FEE	\$ -	\$ -	\$ -	\$ -	\$ -	
		4706 INDUSTRIAL WASTE SURCHARGE	\$ 14,144	\$ 9,348	\$ 14,144	\$ (0)	\$ 14,144	
		4709 PUD	\$ 98,160	\$ 63,142	\$ 98,160	\$ -	\$ 98,160	
		TOTAL WASTEWATER FUND	\$ 1,026,054	\$ 676,716	\$ 1,353,175	\$ 327,121	\$ 1,026,054	