

CITY OF ROLLINGWOOD  
MONTHLY FINANCIAL ANALYSIS**NOTE: YTD ACTUAL AS OF 06/30/2025, 75% OF FISCAL YEAR****REVENUE STATUS & COMPARISON TO PRIOR YEAR**

|                                | CURRENT YEAR: |              |         | PRIOR YEAR:  |         | CURRENT YR<br>COMPARED TO PY YR |
|--------------------------------|---------------|--------------|---------|--------------|---------|---------------------------------|
|                                | EST. REVENUE  | YTD          | PERCENT | YTD          |         |                                 |
| CURRENT PROPERTY TAXES         | \$ 1,674,769  | \$ 1,642,745 | 98%     | \$ 1,447,154 |         | 114%                            |
| TELECOM TAXES                  | \$ 20,000     | \$ 11,426    | 57%     | \$ 15,505    |         | 74%                             |
| 4-B SALES TAX                  | \$ 175,000    | \$ 168,959   | 97%     | \$ 161,631   |         | 105%                            |
| CITY SALES TAX                 | \$ 700,000    | \$ 675,838   | 97%     | \$ 646,524   |         | 105%                            |
| ELECTRIC UTILITY FRANCHISE FEE | \$ 90,000     | \$ 89,461    | 99%     | \$ 51,416    |         | 174%                            |
| BUILDING PERMIT FEES           | \$ 107,750    | \$ 65,818    | 61%     | \$ 112,568   |         | 58%                             |
| COURT FINES                    | \$ 56,200     | \$ 59,620    | 106%    | \$ 75,702    |         | 79%                             |
| WATER SALES                    | \$ 1,100,000  | \$ 1,089,548 | 99%     | \$ 900,647   |         | 121%                            |
| STREET SALES TAX               | \$ 175,000    | \$ 168,959   | 97%     | \$ 161,631   |         | 105%                            |
| PROPERTY TAX-DEBT SERVICE 2014 | \$ 199,750    | \$ 198,640   | 99%     | \$ 202,322   |         | 98%                             |
| PROPERTY TAX-DEBT SERVICE 2019 | \$ 713,650    | \$ 700,158   | 98%     | \$ 727,207   |         | 96%                             |
| PROPERTY TAX-DEBT SERVICE 2020 | \$ 315,560    | \$ 310,776   | 98%     | \$ 320,551   |         | 97%                             |
| PROPERTY TAX-DEBT SERVICE 2023 | \$ 232,025    | \$ 228,295   | 98%     | \$ 239,591   |         | 95%                             |
| PROPERTY TAX-DEBT SERVICE 2024 | \$ 108,021    | \$ 105,954   | 98%     | \$ -         | #DIV/0! |                                 |
| WASTEWATER REVENUES            | \$ 900,000    | \$ 678,094   | 75%     | \$ 706,865   |         | 96%                             |
| PUD SURCHARGE                  | \$ 98,160     | \$ 71,322    | 73%     | \$ 73,616    |         | 97%                             |

**BUDGET STATUS & COMPARISON TO PRIOR YEAR**

|                           | CURRENT YEAR: |              |         |              |         |
|---------------------------|---------------|--------------|---------|--------------|---------|
|                           | BUDGET        | YTD          | PERCENT | YTD          |         |
| GENERAL FUND:             |               |              |         |              |         |
| REVENUE                   | \$ 3,769,030  | \$ 2,951,437 | 78%     | \$ 2,749,759 | 107%    |
| EXPENDITURES              | \$ 3,759,279  | \$ 2,065,845 | 55%     | \$ 2,130,091 | 97%     |
| WATER FUND:               |               |              |         |              |         |
| REVENUE                   | \$ 1,104,750  | \$ 1,092,560 | 99%     | \$ 1,228,680 | 89%     |
| EXPENDITURES              | \$ 1,573,857  | \$ 927,072   | 59%     | \$ 1,010,157 | 92%     |
| STREET MAINTENANCE FUND:  |               |              |         |              |         |
| REVENUE                   | \$ 175,250    | \$ 169,267   | 97%     | \$ 161,998   | 104%    |
| EXPENDITURES              | \$ 494,311    | \$ 109,037   | 22%     | \$ 56,901    | 192%    |
| COURT SECURITY FUND:      |               |              |         |              |         |
| REVENUE                   | \$ 1,600      | \$ 2,785     | 174%    | \$ 2,252     | 124%    |
| EXPENDITURES              | \$ 1,625      | \$ 527       | 32%     | \$ 377       | 140%    |
| COURT TECHNOLOGY FUND:    |               |              |         |              |         |
| REVENUE                   | \$ 1,600      | \$ 2,277     | 142%    | \$ 1,848     | 123%    |
| EXPENDITURES              | \$ 5,000      | \$ 4,764     | 95%     | \$ 4,974     | 96%     |
| COURT EFFICIENCY FUND:    |               |              |         |              |         |
| REVENUE                   | \$ 100        | \$ -         | 0%      | \$ -         | #DIV/0! |
| EXPENDITURES              | \$ 100        | \$ -         | 0%      | \$ -         | #DIV/0! |
| DEBT SERVICE FUND - 2014: |               |              |         |              | #DIV/0! |
| REVENUE                   | \$ 200,650    | \$ 198,640   | 99%     | \$ 202,322   | 98%     |
| EXPENDITURES              | \$ 200,150    | \$ 200,150   | 100%    | \$ 29,675    | 674%    |
| DEBT SERVICE FUND - 2019: |               |              |         |              |         |
| REVENUE                   | \$ 717,050    | \$ 700,158   | 98%     | \$ 727,207   | 96%     |
| EXPENDITURES              | \$ 714,050    | \$ 714,050   | 100%    | \$ 145,525   | 491%    |
| DEBT SERVICE FUND - 2020: |               |              |         |              |         |
| REVENUE                   | \$ 316,800    | \$ 310,776   | 98%     | \$ 320,551   | 97%     |
| EXPENDITURES              | \$ 315,800    | \$ 7,780     | 2%      | \$ 10,140    | 77%     |
| DEBT SERVICE FUND - 2023: |               |              |         |              |         |
| REVENUE                   | \$ 232,925    | \$ 228,295   | 98%     | \$ 239,591   | 95%     |
| EXPENDITURES              | \$ 232,425    | \$ 232,425   | 100%    | \$ 80,196    | 290%    |
| DEBT SERVICE FUND - 2024: |               |              |         |              |         |
| REVENUE                   | \$ 108,621    | \$ 105,954   | 98%     |              | #DIV/0! |
| EXPENDITURES              | \$ 108,421    | \$ 108,221   | 100%    | \$ -         | #DIV/0! |
| CAPITAL PROJECTS FUND:    |               |              |         |              |         |
| REVENUE                   | \$ 2,000      | \$ 2,508     | 125%    | \$ 2,701     | #DIV/0! |
| EXPENDITURES              | \$ 2,360,000  | \$ 1,140,167 | 48%     | \$ 563,424   | 42210%  |
| DRAINAGE FUND:            |               |              |         |              |         |
| REVENUE                   | \$ 60,900     | \$ 24,799    | 41%     | \$ 40,521    | #DIV/0! |
| EXPENDITURES              | \$ 1,526,000  | \$ 914,282   | 60%     | \$ 91,212    | 2256%   |
| WASTE WATER FUND:         |               |              |         |              |         |
| REVENUE                   | \$ 1,026,054  | \$ 771,517   | 75%     | \$ 1,127,530 | #DIV/0! |
| EXPENDITURES              | \$ 1,182,876  | \$ 771,446   | 65%     | \$ 915,368   | 68%     |