

CITY OF ROLLINGWOOD  
MONTHLY FINANCIAL ANALYSIS

**NOTE: YTD ACTUAL AS OF 02/28/2026, 42% OF FISCAL YEAR**

**REVENUE STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:			PRIOR YEAR:		CURRENT YR COMPARED TO PY YR
	EST. REVENUE	YTD	PERCENT	YTD		
CURRENT PROPERTY TAXES	\$ 1,766,211	\$ 1,707,661	97%	\$ 1,617,810		106%
TELECOM TAXES	\$ 15,000	\$ 7,982	53%	\$ 7,659		104%
4-B SALES TAX	\$ 200,000	\$ 100,332	50%	\$ 100,520		100%
CITY SALES TAX	\$ 800,000	\$ 401,327	50%	\$ 402,079		100%
ELECTRIC UTILITY FRANCHISE FEE	\$ 100,000	\$ 59,166	59%	\$ 63,311		93%
BUILDING PERMIT FEES	\$ 63,250	\$ 43,168	68%	\$ 35,650		121%
COURT FINES	\$ 59,150	\$ 48,076	81%	\$ 31,715		152%
WATER SALES	\$ 1,253,500	\$ 627,000	50%	\$ 627,245		100%
STREET SALES TAX	\$ 200,000	\$ 100,332	50%	\$ 100,520		100%
PROPERTY TAX-DEBT SERVICE 2014	\$ 500,900	\$ 194,466	39%	\$ 195,639		99%
PROPERTY TAX-DEBT SERVICE 2019	\$ 712,050	\$ 686,307	96%	\$ 689,695		100%
PROPERTY TAX-DEBT SERVICE 2020	\$ 316,610	\$ 308,981	98%	\$ 305,789		101%
PROPERTY TAX-DEBT SERVICE 2023	\$ 230,675	\$ 227,865	99%	\$ 224,827		101%
PROPERTY TAX-DEBT SERVICE 2024	\$ 107,850	\$ 103,852	96%	\$ 104,410		99%
WASTEWATER REVENUES	\$ 903,500	\$ 410,127	45%	\$ 362,746		113%
PUD SURCHARGE	\$ 98,160	\$ 40,898	42%	\$ 40,895		100%

**BUDGET STATUS & COMPARISON TO PRIOR YEAR**

	CURRENT YEAR:			PRIOR YEAR:		CURRENT YR COMPARED TO PY YR
	BUDGET	YTD	PERCENT	YTD		
<b>GENERAL FUND:</b>						
REVENUE	\$ 3,852,195	\$ 2,552,552	66%	\$ 2,351,747		109%
EXPENDITURES	\$ 4,302,318	\$ 1,770,977	41%	\$ 1,171,204		151%
<b>WATER FUND:</b>						
REVENUE	\$ 1,255,500	\$ 628,528	50%	\$ 628,876		100%
EXPENDITURES	\$ 1,713,000	\$ 552,663	32%	\$ 462,666		119%
<b>STREET MAINTENANCE FUND:</b>						
REVENUE	\$ 200,250	\$ 100,477	50%	\$ 100,685		100%
EXPENDITURES	\$ 451,828	\$ 92,114	20%	\$ 6,635		1388%
<b>COURT SECURITY FUND:</b>						
REVENUE	\$ 2,600	\$ 1,950	75%	\$ 1,410		138%
EXPENDITURES	\$ 1,625	\$ 338	21%	\$ 130		260%
<b>COURT TECHNOLOGY FUND:</b>						
REVENUE	\$ 1,600	\$ 1,593	100%	\$ 1,155		138%
EXPENDITURES	\$ 5,000	\$ 300	6%	\$ 4,108		7%
<b>COURT EFFICIENCY FUND:</b>						
REVENUE	\$ 100	\$ -	0%	\$ -		#DIV/0!
EXPENDITURES	\$ 100	\$ -	0%	\$ -		#DIV/0!
<b>DEBT SERVICE FUND - 2014:</b>						
REVENUE	\$ 201,300	\$ 194,466	97%	\$ 195,639		99%
EXPENDITURES	\$ 200,800	\$ 25,400	13%	\$ 27,575		92%
<b>DEBT SERVICE FUND - 2019:</b>						
REVENUE	\$ 712,450	\$ 686,307	96%	\$ 689,695		100%
EXPENDITURES	\$ 711,450	\$ 128,225	18%	\$ 137,025		94%
<b>DEBT SERVICE FUND - 2020:</b>						
REVENUE	\$ 316,810	\$ 308,981	98%	\$ 305,789		101%
EXPENDITURES	\$ 315,810	\$ 5,305	2%	\$ 7,780		68%
<b>DEBT SERVICE FUND - 2023:</b>						
REVENUE	\$ 231,075	\$ 227,865	99%	\$ 224,827		101%
EXPENDITURES	\$ 233,575	\$ 86,788	37%	\$ 88,713		98%
<b>DEBT SERVICE FUND - 2024:</b>						
REVENUE	\$ 108,250	\$ 103,852	96%	\$ 104,410		99%
EXPENDITURES	\$ 108,050	\$ 34,025	31%	\$ 37,971		90%
<b>CAPITAL PROJECTS FUND:</b>						
REVENUE	\$ 1,000	\$ 849	85%	\$ 1,596		53%
EXPENDITURES	\$ 2,124,325	\$ 1,560,467	73%	\$ 694,471		225%
<b>DRAINAGE FUND:</b>						
REVENUE	\$ 40,900	\$ 13,801	34%	\$ 14,239		97%