

FY 2019-2020 FY 20-21 Proposed

Admin	100-10	\$ 709,978	\$ 576,908
Dev. Serv.	100-15	\$ 205,304	\$ 210,413
Sanitation	100-20	\$ 126,000	\$ 126,000
Streets	100-30	\$ 135,624	\$ 76,330
PD	100-40	\$ 1,179,294	\$ 1,077,731
Court	100-50	\$ 116,336	\$ 124,052
Parks	100-55	\$ 99,632	\$ 68,409
PW	100-65	\$ 17,750	\$ 16,550
		\$ 2,589,918	\$ 2,276,393

Decrease (\$) Decrease (%)
 \$ 313,525 12%

CITY OF ROLLINGWOOD
TAX RATES OVERVIEW

Last updated:
8/21/2020

TAX RATES:

	2019-2020		2020-2021	
EFFECTIVE / NNR M&O TAX RATE	\$	0.11080	\$	0.11790
ROLLBACK / VOTER APPROVAL M&O TAX RATE	\$	0.11960	\$	0.12200
DEBT RATE	\$	0.08920	\$	0.11490
DEBT SERVICE	\$	924,985.00	\$	1,242,985.00
ROLLBACK / VOTER APPROVAL RATE	\$	0.20880	\$	0.23690
EFFECTIVE /STATE NNR TAX RATE ("REAL WORLD ACTUAL NNR")	\$	0.20000	\$	0.20590
ROLLBACK / VOTER APPROVAL M&O TAX RATE	\$	0.11960	\$	0.12200
DEBT RATE	\$	0.08920	\$	0.11490
ROLLBACK / VOTER APPROVAL RATE	\$	0.20880	\$	0.23690
EFFECTIVE / NNR M&O TAX RATE	\$	0.11080	\$	0.11790
DEBT RATE	\$	0.08920	\$	0.11490
EFFECTIVE / NNR (LEGAL DEFINITION OF NNR RATE)	\$	0.20000	\$	0.23280

DE MINIMUS RATE (CALCULATION THAT TRIGGERS PETITION):

NNR M&O	\$	0.11790
RATE NECESSARY TO IMPOSE \$500,00	\$	0.04620
DE MINIMUS M&O RATE	\$	0.16410
DEBT RATE	\$	0.11490
TOTAL DE MINIMUS	\$	0.27900

8% DE MINIMUS (CALCULATION WITHOUT TRIGGERING PETITION):

NNR M&O	\$	0.11790
		X .08
8% INCREASE M&O	\$	0.12733
DEBT RATE	\$	0.11490
TOTAL 8% INCREASE DE MINIMUS	\$	0.24223

CITY OF ROLLINGWOOD
REVENUES AND FUNDS AVAILABLELast updated:
8/21/2020**EST. TOTAL 2020-2021 LEVY**

1. 2020-2021	\$	3,018,050	DE MINIMUS RATE
2019-2020 LEVY	\$	2,166,740	PER COUNTY'S CALCULATION WORKSHEET
EST. INCREASE	\$	<u>851,310</u>	
2. 2020-2021	\$	2,562,656	VOTER APPROVAL RATE
2019-2020 LEVY	\$	2,166,740	PER COUNTY'S CALCULATION WORKSHEET
EST. INCREASE	\$	<u>395,916</u>	
3. 2020-2021	\$	2,518,306	NNR RATE (LEGAL DEFINITION OF NNR RATE)
2019-2020 LEVY	\$	2,166,740	PER COUNTY'S CALCULATION WORKSHEET
EST. INCREASE	\$	<u>351,566</u>	
4. 2020-2021	\$	2,227,215	STATE NNR RATE ("REAL WORLD" DEFINITION OF NNR RATE)
2019-2020 LEVY	\$	2,166,740	PER COUNTY'S CALCULATION WORKSHEET
EST. INCREASE	\$	<u>60,474</u>	
5. 2020-2021	\$	2,620,195	8% DE MINIMUS
2019-2020 LEVY	\$	2,166,740	PER COUNTY'S CALCULATION WORKSHEET
EST. INCREASE	\$	<u>453,455</u>	

DEBT SERVICE:

2020-2021	\$	1,242,985
2019-2020	\$	<u>924,985</u>
INCREASE	\$	<u>318,000</u>

FUNDS AVAILABLE:

1. ADDITIONAL M&O REVENUE RAISED BY DE MINIMUS RATE	\$	533,937
EST. AVAILABLE CASH BALANCE	\$	<u>477,924</u>
TOTAL	\$	1,011,861
AVG HOME ANNUAL COST	\$	3,811
INCREASE (DECREASE)FROM 2019-2020	\$	<u>631</u>
2. ADDITIONAL M&O REVENUE RAISED BY VOTER APPROVAL RATE	\$	78,542
EST. AVAILABLE CASH BALANCE	\$	<u>477,924</u>
	\$	556,466
AVG HOME ANNUAL COST	\$	3,236
INCREASE (DECREASE)FROM 2019-2020	\$	<u>384</u>
3. ADDITIONAL M&O REVENUE RAISED BY NNR RATE (LEGAL DEFINITION OF NNR RATE)	\$	34,193
EST. AVAILABLE CASH BALANCE	\$	<u>477,924</u>
	\$	512,117
AVG HOME ANNUAL COST	\$	3,180
INCREASE (DECREASE)FROM 2019-2020	\$	<u>328</u>
4. DECREASE OF M&O REVENUE BY STATE NNR ("REAL WORLD" DEFINITION OF NNR RATE)	\$	(256,784)
EST. AVAILABLE CASH BALANCE	\$	<u>477,924</u>
	\$	221,140
AVG HOME ANNUAL COST	\$	2,812
INCREASE (DECREASE)FROM 2019-2020	\$	<u>(40)</u>
5. ADDITIONAL M&O REVENUE RAISED BY 8% DE MINIMUS RATE	\$	136,197
EST. AVAILABLE CASH BALANCE	\$	<u>477,924</u>
	\$	614,121
AVG HOME ANNUAL COST	\$	3,811
INCREASE (DECREASE)FROM 2019-2020	\$	<u>631</u>

Exceptional Item Decision Document
Fiscal Year 2020-2021

	Auth	Description	Proposed \$	Decision	Special Notes
<u>ALL FUNDS</u>					
AF - 1A	Staff	COLA 1%	\$ 14,276		
AF - 1B	Staff	COLA 2%	\$ 28,553		
AF - 1C	Staff	COLA 3%	\$ 42,830		
AF - 2	Staff	Retention Initiative	\$ 46,800		
AF - 3	Staff	PW Operator Position	\$ 48,000		
AF - 4	Staff	Utility Billing Manager Position	\$ 65,000		
AF - 5	GM	Additional Month of Reserves	\$ 208,526		
Total All Funds (Including 2% COLA)			\$ 396,879		
<u>GENERAL FUND</u>					
100-10-1	Staff	Comprehensive Plan	\$ 30,000		
100-10-2	AP	MoPac Legal	\$ 40,000		
100-10-3	Staff	Incode	\$ 80,100		
100-40-1	Staff	Police Retention Initiative	\$ 54,835		
100-40-2	Staff	Retirement Payout Reserve	\$ 10,000		
100-40-3	Staff	Gator	\$ 12,000		
100-40-4	Staff	Reserve Officer Pay	\$ 31,200		
100-55-1	Staff	Equipment	\$ 3,500		
100-55-2	Staff	Playscape Mulch	\$ 5,000		
100-55-3	Staff	Park Improvements	\$ 29,709		
Total General Fund			\$ 296,344		
Total Exceptional Items (Including 2% COLA)			\$ 693,223		