

CITY OF ROLLINGWOOD
2023-2024 REVENUES

Last Updated:
7/13/2023

DRAFT

YTD As of June 30, 2023 (75%):

| ACCOUNT | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 PROJECTED | AVERAGE |
|--|-----------------|-----------------|-----------------|-----------------|------------------------|-----------------|
| 100-4-10-4000 CURRENT PROPERTY TAXES | \$ 1,127,099.74 | \$ 1,213,518.48 | \$ 1,351,301.92 | \$ 1,354,953.71 | \$ 1,399,992.18 | \$ 1,289,373.21 |
| 100-4-10-4037 4-B SALES TAX | \$ 161,543.92 | \$ 156,932.11 | \$ 152,864.39 | \$ 190,160.00 | \$ 173,172.06 | \$ 166,934.50 |
| 100-4-10-4040 CITY SALES TAX | \$ 647,145.91 | \$ 628,671.06 | \$ 611,844.64 | \$ 760,639.70 | \$ 689,688.28 | \$ 667,597.92 |
| 100-4-10-4051 ELECT UTIL FRANCHISE FEE | \$ 92,576.83 | \$ 95,453.46 | \$ 63,265.01 | \$ 120,399.95 | \$ 98,917.07 | \$ 94,122.46 |
| 100-4-50-4100 COURT FINES | \$ 64,103.54 | \$ 33,669.11 | \$ 12,768.00 | \$ 54,968.22 | \$ 44,048.78 | \$ 41,911.53 |
| 100-4-55-4319 COMMERCIAL PARK PERMITS | \$ 230.00 | \$ 3,205.00 | \$ 5,165.00 | \$ 15,081.25 | \$ 8,950.00 | \$ 6,526.25 |
| 200-5-60-4600 WATER SALES | \$ 1,043,534.03 | \$ 1,216,037.98 | \$ 1,211,234.29 | \$ 1,505,822.60 | \$ 1,279,908.28 | \$ 1,251,307.44 |
| 800-5-60-4620 WASTEWATER | \$ 606,734.76 | \$ 547,144.85 | \$ 636,326.23 | \$ 816,087.58 | \$ 907,555.00 | \$ 702,769.68 |

CITY OF ROLLINGWOOD
2023-2024 REVENUES

Last Updated: 7/13/2023

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As of June 30, 2023 (75%):

| FUND | DEPT. | ACCOUNT NUMBER & DESCRIPTION | 2022-2023 BUDGET | ACTUAL | PROJECTED | PROJECTED OVER (UNDER) BUDGET | DRAFT 2023-2024 | NOTES |
|-----------------------|-------|--------------------------------|---------------------|---------------------|---------------------|-------------------------------|---------------------|------------------------|
| GENERAL FUND: | | | | | | | | |
| 100: | | | | | | | | |
| ADMINISTRATION | | | | | | | | |
| 10 | 4000 | PROPERTY TAXES | \$ 1,391,320 | \$ 1,397,992 | \$ 1,399,992 | \$ 8,672 | | |
| | 4020 | PENALTY & INTEREST | \$ 6,000 | \$ 25,779 | \$ 25,929 | \$ 19,929 | \$ 10,000 | |
| | 4030 | GROSS RECEIPTS (GAS) | \$ 20,000 | \$ 25,280 | \$ 25,280 | \$ 5,280 | \$ 25,000 | |
| | 4035 | TELECOM TAX | \$ 20,000 | \$ 16,737 | \$ 20,737 | \$ 737 | \$ 20,000 | |
| | 4036 | MIXED BEVERAGE TAX | \$ 5,000 | \$ 4,253 | \$ 5,453 | \$ 453 | \$ 5,000 | |
| | 4037 | 4-B SALES TAX | \$ 200,000 | \$ 131,172 | \$ 173,172 | \$ (26,828) | \$ 150,000 | |
| | 4040 | CITY SALES TAX | \$ 625,000 | \$ 524,688 | \$ 689,688 | \$ 64,688 | \$ 625,000 | |
| | 4050 | FRANCHISE TAX (TV) | \$ 5,000 | \$ 2,988 | \$ 4,488 | \$ (512) | \$ 5,000 | |
| | 4051 | ELECT UTIL FRANCHISE FEE | \$ 90,000 | \$ 77,917 | \$ 98,917 | \$ 8,917 | \$ 95,000 | |
| | 4209 | RCDC ADMINISTRATIVE FEES | \$ 77,000 | \$ 72,000 | \$ 72,000 | \$ (5,000) | \$ 72,000 | |
| | 4236 | WATER FUND ADMIN FEE | \$ 40,000 | \$ 35,000 | \$ 35,000 | \$ (5,000) | \$ 65,000 | 5% of Water Sales |
| | 4237 | WASTEWATER FD ADMIN FEE | \$ 28,000 | \$ 28,000 | \$ 28,000 | \$ - | \$ 40,000 | 5% of Wastewater Sales |
| | 4316 | SOLICITATION PERMIT FEES | \$ 100 | \$ - | \$ - | \$ (100) | \$ 100 | |
| | 4400 | INTEREST INCOME | \$ 400 | \$ 7,990 | \$ 11,590 | \$ 11,190 | \$ 10,000 | |
| | 4401 | INTEREST INCOME - CHECKING | \$ 750 | \$ 1,674 | \$ 2,574 | \$ 1,824 | \$ 1,000 | |
| | 4405 | INTEREST INCOME - TAX NOTES | \$ 500 | \$ 1,500 | \$ 1,950 | \$ 1,450 | \$ 500 | |
| | 4540 | MISCELLANEOUS RECEIPTS | \$ 50 | \$ 18,134 | \$ 18,164 | \$ 18,114 | \$ 50 | |
| | 4566 | OPIOID SETTLEMENT DISTRIBUTION | \$ - | \$ 1,492 | \$ 1,492 | \$ 1,492 | \$ 100 | |
| | 4700 | UNEXPENDED BALANCE TRANSFER | \$ 63,453 | \$ - | \$ - | \$ (63,453) | \$ - | |
| | 4738 | ACL REVENUES | \$ - | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | |
| | 4565 | GRANT REVENUES | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 2,572,573 | \$ 2,427,598 | \$ 2,669,428 | \$ 96,855 | \$ 1,178,750 | |

CITY OF ROLLINGWOOD
2023-2024 REVENUES

| GENERAL FUND: 100 (CONTINUED) | | 2022-2023 BUDGET | ACTUAL | PROJECTED | PROJECTED OVER (UNDER) BUDGET | DRAFT 2023- 2024 | NOTES |
|----------------------------------|------|-------------------------------|-------------------|-------------------|-------------------------------------|---------------------|-------------------|
| DEVELOPMENT SERVICES | | | | | | | |
| 15 | 4301 | TREE REMOVAL | \$ 7,500 | \$ 2,580 | \$ 2,610 | \$ (4,890) | \$ 2,500 |
| | 4302 | INSPECTIONS | \$ 40,000 | \$ 30,950 | \$ 36,950 | \$ (3,050) | \$ 35,000 |
| | 4303 | BUILDING FEES | \$ 100,000 | \$ 49,833 | \$ 55,833 | \$ (44,167) | \$ 60,000 |
| | 4305 | SIGN FEES | \$ - | \$ 250 | \$ 250 | \$ 250 | \$ 250 |
| | 4307 | APPLICATION FILING FEES | \$ - | \$ 210 | \$ 510 | \$ 510 | \$ 250 |
| | 4310 | PLAT FEES | \$ 2,000 | \$ 1,800 | \$ 1,800 | \$ (200) | \$ 1,500 |
| | 4311 | VARIANCE FEES | \$ 500 | \$ - | \$ - | \$ (500) | \$ 250 |
| | | | \$ 150,000 | \$ 85,623 | \$ 97,953 | \$ (52,047) | \$ 99,750 |
| UTILITY BILLING | | | | | | | |
| 25 | 4579 | WATER FD TRANSFER IN | \$ 63,000 | \$ 63,000 | \$ 63,000 | \$ - | \$ 60,000 |
| | 4580 | WASTEWATER FD TRANSFER IN | \$ 63,000 | \$ 63,000 | \$ 63,000 | \$ - | \$ 60,000 |
| | | | \$ 126,000 | \$ 126,000 | \$ 126,000 | \$ - | \$ 120,000 |
| STREETS | | | | | | | |
| 30 | 4721 | STREET MAINT FD TRANSFER IN | \$ 256,115 | \$ 115,013 | \$ 115,013 | \$ (141,102) | \$ 150,000 |
| | | | \$ 256,115 | \$ 115,013 | \$ 115,013 | \$ (141,102) | \$ 150,000 |
| POLICE | | | | | | | |
| 40 | 4542 | POLICE MISC REVENUE | \$ 250 | \$ 90 | \$ 120 | \$ (130) | \$ 250 |
| | 4558 | VEHICLE OPERATIONS | \$ 1,000 | \$ 1,520 | \$ 1,760 | \$ 760 | \$ 1,000 |
| | 4567 | LEOSE FDS | \$ 1,000 | \$ - | \$ - | \$ (1,000) | \$ 1,000 |
| | | | \$ 2,250 | \$ 1,610 | \$ 1,880 | \$ (370) | \$ 2,250 |
| COURT | | | | | | | |
| 50 | 4100 | COURT FINES | \$ 25,000 | \$ 38,049 | \$ 44,049 | \$ 19,049 | \$ 35,000 |
| | 4101 | COLLECTION AGENCY FEES | \$ 1,000 | \$ 1,233 | \$ 1,833 | \$ 833 | \$ 1,000 |
| | 4105 | MUNI COURT BLDG SECURITY | \$ 50 | \$ - | \$ - | \$ - | \$ 50 |
| | 4110 | ADMINISTRATIVE COURT FEES | \$ 2,500 | \$ 5,506 | \$ 6,106 | \$ 3,606 | \$ 3,000 |
| | 4127 | DRIVETY SAFETY COURSE ADM FEE | \$ 100 | \$ - | \$ - | \$ - | \$ 100 |
| | 4128 | TRUANCY PREVENTION FUND | \$ 1,000 | \$ 2,226 | \$ 2,976 | \$ 1,976 | \$ 1,000 |
| | 4155 | CHILD SAFETY REVENUE | \$ 2,000 | \$ 1,277 | \$ 1,727 | \$ (273) | \$ 1,000 |
| | 4192 | MUNICIPAL JURY FUND | \$ 50 | \$ 44 | \$ 56 | \$ 6 | \$ 50 |
| | 4526 | CREDIT-DEBIT CARD FEES | \$ 1,500 | \$ 2,641 | \$ 3,541 | \$ 2,041 | \$ 1,500 |
| | 4540 | MISCELLANEOUS RECEIPTS | \$ 50 | \$ - | \$ - | \$ - | \$ 50 |
| | | | \$ 33,250 | \$ 50,976 | \$ 56,691 | \$ 25,191 | \$ 42,750 |

CITY OF ROLLINGWOOD
2023-2024 REVENUES

| <u>GENERAL FUND: 100</u> <u>(CONTINUED)</u> | | | 2022-2023 BUDGET | ACTUAL | PROJECTED | PROJECTED OVER (UNDER) BUDGET | DRAFT 2023- 2024 | NOTES |
|--|----|------|----------------------------|---------------------|---------------------|-------------------------------------|---------------------|-----------|
| <u>PARKS</u> | 55 | 4319 | COMMERCIAL PARK PERMITS | 5,000 | \$ 8,050 | \$ 8,950 | \$ 3,950 | \$ 5,000 |
| | | 4320 | FIELD LEASE | 34,000 | \$ - | \$ 34,000 | \$ - | \$ 35,000 |
| | | 4523 | DONATIONS-COMM EDUC GARDEN | 100 | \$ - | \$ - | \$ (100) | \$ 100 |
| | | 4555 | DONATIONS-PARK | 100 | \$ 7,500 | \$ 7,500 | \$ 7,400 | \$ 100 |
| | | | 39,200 | \$ 15,550 | \$ 50,450 | \$ 11,250 | \$ 40,200 | |
| TOTAL GENERAL FUND | | | \$ 3,179,388 | \$ 2,822,370 | \$ 3,117,415 | \$ (60,223) | \$ 1,633,700 | |

| <u>WATER FUND</u> | | | 2022-2023 BUDGET | ACTUAL | PROJECTED | PROJECTED OVER (UNDER) BUDGET | DRAFT 2023- 2024 | NOTES |
|-------------------------|----|------|----------------------------|-------------------|---------------------|-------------------------------------|---------------------|--------------|
| <u>200:</u> | 60 | 4400 | INTEREST INCOME | \$ 150 | \$ 1,945 | \$ 2,545 | \$ 2,395 | \$ 1,000 |
| | | 4401 | INTEREST INCOME - CHECKING | \$ 200 | \$ 437 | \$ 587 | \$ 387 | \$ 250 |
| | | 4600 | WATER SALES | \$ 1,350,000 | \$ 907,908 | \$ 1,279,908 | \$ (70,092) | \$ 1,300,000 |
| | | 4610 | LATE CHARGES | \$ 3,000 | \$ 2,667 | \$ 3,327 | \$ 327 | \$ 3,000 |
| | | 4628 | CONNECT FEE | \$ 1,000 | \$ - | \$ 17,000 | \$ 16,000 | \$ 1,000 |
| TOTAL WATER FUND | | | \$ 1,354,350 | \$ 912,957 | \$ 1,303,367 | \$ (50,983) | \$ 1,305,250 | |

| <u>STREET MAINTENANCE FUND</u> | | | 2022-2023 BUDGET | ACTUAL | PROJECTED | PROJECTED OVER (UNDER) BUDGET | DRAFT 2023- 2024 | NOTES |
|--|----|------|---------------------|-------------------|-------------------|-------------------------------------|---------------------|------------|
| <u>301:</u> | 60 | 4039 | STREET SALES TAX | \$ 200,000 | \$ 131,172 | \$ 173,172 | \$ (26,828) | \$ 150,000 |
| | | 4400 | INTEREST INCOME | \$ 100 | \$ 250 | \$ 355 | \$ 255 | \$ 250 |
| TOTAL STREET MAINTENANCE FUND | | | \$ 200,100 | \$ 131,422 | \$ 173,527 | \$ (26,573) | \$ 150,250 | |

CITY OF ROLLINGWOOD
2023-2024 REVENUES

| <u>COURT SECURITY FUND</u> | | | 2022-2023 BUDGET | ACTUAL | PROJECTED | PROJECTED OVER (UNDER) BUDGET | DRAFT 2023-2024 | NOTES |
|----------------------------------|----|------|--------------------------|-----------------|-----------------|-------------------------------|-----------------|----------|
| 310: | 50 | 4104 | COURT SECURITY FEE | \$ 1,500 | \$ 2,161 | \$ 2,761 | \$ 1,261 | \$ 1,500 |
| | | 4105 | MUNI COURT BLDG SECURITY | \$ 100 | \$ 35 | \$ 41 | \$ (59) | \$ 100 |
| TOTAL COURT SECURITY FUND | | | \$ 1,600 | \$ 2,196 | \$ 2,802 | \$ 1,202 | \$ 1,600 | |

| <u>COURT TECHNOLOGY FUND</u> | | | 2022-2023 BUDGET | ACTUAL | PROJECTED | PROJECTED OVER (UNDER) BUDGET | DRAFT 2023-2024 | NOTES |
|------------------------------------|----|------|-----------------------|-----------------|-----------------|-------------------------------|-----------------|----------|
| 320: | 50 | 4102 | COURT TECHNOLOGY FEE | \$ 1,500 | \$ 1,811 | \$ 2,261 | \$ 761 | \$ 1,500 |
| | | 4191 | MUNI COURT TECHNOLOGY | \$ 100 | \$ - | \$ - | \$ (100) | \$ 100 |
| TOTAL COURT TECHNOLOGY FUND | | | \$ 1,600 | \$ 1,811 | \$ 2,261 | \$ 661 | \$ 1,600 | |

| <u>COURT EFFICIENCY FUND</u> | | | 2022-2023 BUDGET | ACTUAL | PROJECTED | PROJECTED OVER (UNDER) BUDGET | DRAFT 2023-2024 | NOTES |
|------------------------------------|----|------|---------------------------|-------------|-------------|-------------------------------|-----------------|--------|
| 330: | 50 | 4110 | ADMINISTRATIVE COURT FEES | \$ 100 | \$ - | \$ - | \$ (100) | \$ 100 |
| TOTAL COURT EFFICIENCY FUND | | | \$ 100 | \$ - | \$ - | \$ (100) | \$ 100 | |

CITY OF ROLLINGWOOD
2023-2024 REVENUES

| <u>DEBT SERVICE</u> <u>FUND - 2014</u> | | | 2022-2023 BUDGET | ACTUAL | PROJECTED | PROJECTED OVER (UNDER) BUDGET | DRAFT 2023- 2024 | NOTES |
|---|----|------|-------------------------------------|-------------------|-------------------|-------------------------------------|---------------------|-------------------|
| 430: | 60 | 4020 | PENALTY AND INTEREST ON TAXES | \$ 500 | \$ 629 | \$ 689 | \$ 189 | \$ 500 |
| | | 4031 | PROPERTY TAX - DEBT SERV FD | \$ 199,350 | \$ 203,328 | \$ 203,628 | \$ 4,278 | \$ 198,950 |
| | | | TRANSF FROM STREETS - PAYING | | | | | |
| | | 4577 | AGENT | \$ 400 | \$ - | \$ 400 | \$ - | \$ 400 |
| | | | TOTAL DEBT SERVICE FUND 2014 | \$ 199,850 | \$ 203,957 | \$ 204,317 | \$ 4,467 | \$ 199,850 |

| <u>DEBT SERVICE</u> <u>FUND - 2019</u> | | | 2022-2023 BUDGET | ACTUAL | PROJECTED | PROJECTED OVER (UNDER) BUDGET | DRAFT 2023- 2024 | NOTES |
|---|----|------|-------------------------------------|-------------------|-------------------|-------------------------------------|---------------------|-------------------|
| 450: | 60 | 4020 | PENALTY AND INTEREST ON TAXES | \$ 1,000 | \$ 1,296 | \$ 1,371 | \$ 371 | \$ 1,000 |
| | | 4031 | PROPERTY TAX - DEBT SERV FD | \$ 410,250 | \$ 418,902 | \$ 419,202 | \$ 8,952 | \$ 715,650 |
| | | | TRANSF FROM WASTEWATER - | | | | | |
| | | 4573 | PAYING AGENT | \$ 400 | \$ - | \$ 400 | \$ - | \$ 400 |
| | | | TOTAL DEBT SERVICE FUND 2019 | \$ 411,250 | \$ 420,197 | \$ 420,572 | \$ 9,322 | \$ 717,050 |

| <u>DEBT SERVICE</u> <u>FUND - 2020</u> | | | 2022-2023 BUDGET | ACTUAL | PROJECTED | PROJECTED OVER (UNDER) BUDGET | DRAFT 2023- 2024 | NOTES |
|---|----|------|-------------------------------------|-------------------|-------------------|-------------------------------------|---------------------|-------------------|
| 460: | 60 | 4020 | PENALTY AND INTEREST ON TAXES | \$ 500 | \$ 1,742 | \$ 1,802 | \$ 1,302 | \$ 1,000 |
| | | 4031 | PROPERTY TAX - DEBT SERV FD | \$ 314,775 | \$ 320,329 | \$ 320,629 | \$ 5,854 | \$ 315,280 |
| | | | TRANSF FROM WASTEWATER - | | | | | |
| | | 4573 | PAYING AGENT | \$ 240 | \$ - | \$ 240 | \$ - | \$ 240 |
| | | | TOTAL DEBT SERVICE FUND 2020 | \$ 315,275 | \$ 322,071 | \$ 322,431 | \$ 7,156 | \$ 316,520 |

CITY OF ROLLINGWOOD
2023-2024 REVENUES

| | | | 2022-2023 | ACTUAL | PROJECTED | PROJECTED | DRAFT 2023- | NOTES |
|-----------------------------|----|------|----------------------------|------------------|------------------|------------------|-----------------|---------------------------------|
| | | | BUDGET | | | OVER (UNDER) | 2024 | |
| | | | | | | BUDGET | | |
| <u>DRAINAGE FUND</u> | | | | | | | | |
| 702: | 35 | 4222 | RSDP ZONE 1 | \$ 100 | \$ - | \$ - | (100) | \$ 100 |
| | | 42XX | RSDP ZONE 2 | \$ 100 | \$ - | \$ - | (100) | \$ 100 |
| | | 42XX | RSDP ZONE 3 | \$ 100 | \$ - | \$ - | (100) | \$ 100 |
| | | 42XX | RSDP ZONE 4 | \$ 100 | \$ - | \$ - | (100) | \$ 100 |
| | | 4223 | RSDP ZONE 5 | \$ 100 | \$ - | \$ - | (100) | \$ 100 |
| | | 42XX | RSDP ZONE 6 | \$ 100 | \$ - | \$ - | (100) | \$ 100 |
| | | 4221 | RSDP ZONE 7 | \$ 100 | \$ - | \$ - | (100) | \$ 100 |
| | | 4224 | RSDP ZONE 8 | \$ 100 | \$ - | \$ - | (100) | \$ 100 |
| | | 42XX | RSDP ZONE 9 | \$ 100 | \$ - | \$ - | (100) | \$ 100 |
| | | 4360 | DRAINAGE REVIEW REVENUE | \$ 30,000 | \$ 19,700 | \$ 19,700 | (10,300) | \$ 60,000 |
| | | | | | | | | Pass through - Drainage Reviews |
| | | | TOTAL DRAINAGE FUND | \$ 30,900 | \$ 19,700 | \$ 19,700 | (11,200) | \$ 60,900 |

| | | | 2022-2023 | ACTUAL | PROJECTED | PROJECTED | DRAFT 2023- | NOTES |
|-------------------------------|----|------|------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|
| | | | BUDGET | | | OVER (UNDER) | 2024 | |
| | | | | | | BUDGET | | |
| <u>WASTEWATER FUND</u> | | | | | | | | |
| 800: | 60 | 4400 | INTEREST INCOME | \$ 250 | \$ 9,752 | \$ 13,202 | \$ 12,952 | \$ 10,000 |
| | | 4401 | INTEREST INCOME - CHECKING | \$ 150 | \$ 344 | \$ 449 | \$ 299 | \$ 250 |
| | | 4620 | WASTEWATER | \$ 800,000 | \$ 676,555 | \$ 907,555 | \$ 107,555 | \$ 800,000 |
| | | 4628 | CONNECT FEE | \$ 3,500 | \$ - | \$ 7,000 | \$ 7,000 | \$ 3,500 |
| | | 4706 | INDUSTRIAL WASTE SURCHARGE | \$ 11,000 | \$ 10,519 | \$ 14,144 | \$ 3,144 | \$ 14,144 |
| | | 4709 | PUD | \$ 98,160 | \$ 65,436 | \$ 98,160 | \$ - | \$ 98,160 |
| | | | TOTAL WASTEWATER FUND | \$ 913,060 | \$ 762,606 | \$ 1,040,510 | \$ 130,950 | \$ 926,054 |