

CITY OF ROLLINGWOOD
HISTORIC AVERAGES FOR MAJOR REVENUE SOURCES (AND PURCHASED WATER)

Budget Draft 2026-2027

DRAFT

Last Updated:
7/20/2026

YTD As of June 30, 2026 (75%):

REVENUE		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026 PROJECTED	5-YEAR TRENDLINE	FIVE YEAR AVERAGE	2026-2027 BUDGETED
100-4-10-4000	CURRENT PROPERTY TAXES	\$ 1,354,954	\$ 1,352,774	\$ 1,508,365	\$ 1,647,760	\$ 1,740,931		\$ 1,520,957	\$ 1,766,211
100-4-10-4037	4-B SALES TAX	\$ 190,160	\$ 175,219	\$ 196,234	\$ 213,236	\$ 225,631		\$ 200,096	\$ 200,000
100-4-10-4040	CITY SALES TAX	\$ 760,640	\$ 700,877	\$ 849,321	\$ 852,945	\$ 875,526		\$ 807,862	\$ 825,000
100-4-10-4051	ELECT UTIL FRANCHISE FEE	\$ 120,400	\$ 102,832	\$ 115,398	\$ 111,903	\$ 105,042		\$ 111,115	\$ 100,000
100-4-50-4100	COURT FINES	\$ 54,968	\$ 67,679	\$ 107,276	\$ 75,664	\$ 73,092		\$ 75,736	\$ 50,000
100-4-55-4319	COMMERCIAL PARK PERMITS	\$ 15,081	\$ 11,470	\$ 11,279	\$ 9,110	\$ 8,475		\$ 11,083	\$ 5,000
200-5-60-4600	WATER SALES	\$ 1,505,823	\$ 1,522,693	\$ 1,553,282	\$ 1,664,849	\$ 1,275,753		\$ 1,504,480	\$ 1,250,000
800-5-60-4620	WASTEWATER	\$ 816,088	\$ 901,637	\$ 941,257	\$ 941,099	\$ 979,104		\$ 915,837	\$ 900,000
EXPENDITURE									
200-5-60-5280	WATER PURCHASED	\$ 842,978.00	\$ 632,888.00	\$ 734,275.00	\$ 639,849.00	\$ 626,075.00		\$ 695,213	\$ 750,000.00

CITY OF ROLLINGWOOD
2024-2025 REVENUES

Updated: 7/20/2026

DRAFT

As of June 30, 2026 (75%):

FUND	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026- 2027	NOTES
GENERAL FUND:								
100:								
ADMINISTRATION	10	4000	PROPERTY TAXES \$	1,766,211	\$ 1,740,931	\$ 1,740,931	\$ (25,280)	\$ 1,766,211 Will change based on new adopted rate
		4020	PENALTY & INTEREST \$	5,000	\$ 8,107	\$ 8,107	\$ 3,107	\$ 5,000
		4030	GROSS RECEIPTS (GAS) \$	25,000	\$ 28,877	\$ 28,877	\$ 3,877	\$ 25,000
		4035	TELECOM TAX \$	15,000	\$ 12,069	\$ 16,069	\$ 1,069	\$ 15,000
		4036	MIXED BEVERAGE TAX \$	6,000	\$ 5,089	\$ 5,769	\$ (231)	\$ 6,000
		4037	4-B SALES TAX \$	200,000	\$ 177,631	\$ 225,631	\$ 25,631	\$ 200,000
		4040	CITY SALES TAX \$	800,000	\$ 710,526	\$ 875,526	\$ 75,526	\$ 825,000
		4050	FRANCHISE TAX (TV) \$	2,500	\$ 1,727	\$ 2,927	\$ 427	\$ 2,500
		4051	ELECT UTIL FRANCHISE FEE \$	100,000	\$ 84,042	\$ 105,042	\$ 5,042	\$ 100,000
		4209	RCDC ADMINISTRATIVE FEES \$	72,000	\$ -	\$ 72,000	\$ -	\$ 72,000
		4236	WATER FUND ADMIN FEE \$	62,775	\$ -	\$ 62,775	\$ -	\$ 55,000 5% of Water Sales (based on historic)
		4237	WASTEWATER FD ADMIN FEE \$	45,000	\$ -	\$ 45,000	\$ -	\$ 50,000 5% of Wastewater Fees (based on historic)
		4316	SOLICITATION PERMIT FEES \$	100	\$ -	\$ 100	\$ -	\$ 100
		4400	INTEREST INCOME \$	10,000	\$ 10,633	\$ 14,633	\$ 4,633	\$ 10,000
		4401	INTEREST INCOME - CHECKING \$	1,500	\$ 3,200	\$ 4,000	\$ 2,500	\$ 2,000
		4405	INTEREST INCOME - TAX NOTES \$	500	\$ 101	\$ 201	\$ (299)	\$ -
		4540	MISCELLANEOUS RECEIPTS \$	50	\$ 48,529	\$ 48,529	\$ 48,479	\$ 50 Elevated in FY26 due to one-time asset sale
		4566	OPIOID SETTLEMENT DISTRIBUTION \$	500	\$ 367	\$ 367	\$ (133)	\$ 500
		4700	UNEXPENDED BALANCE TRANSFER \$	-	\$ -	\$ -	\$ -	\$ -
		4738	ACL REVENUES \$	55,000	\$ 55,000	\$ 55,000	\$ -	\$ 55,000
		4565	GRANT REVENUES \$	-	\$ -	\$ -	\$ -	\$ -
				\$ 3,167,136	\$ 2,886,830	\$ 3,311,485	\$ 144,349	\$ 3,189,361
DEVELOPMENT SERVICES								
	15	4210	BOARD OF ADJUSTMENT FEES \$	-	\$ -	\$ 1,500	\$ 1,500	\$ -
		4301	TREE REMOVAL \$	2,500	\$ 4,470	\$ 4,770	\$ 2,270	\$ 2,500
		4302	INSPECTIONS \$	30,000	\$ 24,150	\$ 27,150	\$ (2,850)	\$ 30,000 Pass through inspections
		4303	BUILDING FEES \$	25,000	\$ 46,496	\$ 50,432	\$ 25,432	\$ 25,000 Pass through bldg/zoning reviews
		4304	ZONING CHANGE \$	-	\$ -	\$ -	\$ -	\$ -
		4305	SIGN FEES \$	250	\$ 250	\$ 275	\$ 25	\$ 250
		4307	APPLICATION FILING FEES \$	500	\$ 910	\$ 1,120	\$ 620	\$ 500
		4308	PUBLISH / NOTICE FEE \$	1,000	\$ -	\$ -	\$ (1,000)	\$ 1,000
		4309	CONSTRUCTION ROW PERMIT \$	-	\$ -	\$ -	\$ -	\$ -
		4310	PLAT FEES \$	-	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
		4311	VARIANCE FEES \$	-	\$ -	\$ -	\$ -	\$ -
		4312	CERTIFICATE OF OCCUPANCY \$	1,500	\$ 3,600	\$ 3,600	\$ 2,100	\$ 1,500
		4313	ELEVATION AND HEIGHT VERIFICATION \$	2,500	\$ 5,000	\$ 6,000	\$ 3,500	\$ 2,500 Pass through
		4526	CREDIT-DEBIT CARD FEES \$	-	\$ 2,393	\$ 2,893	\$ 2,893	\$ 2,000 Pass through
				\$ 63,250	\$ 90,269	\$ 100,740	\$ 37,490	\$ 65,250

CITY OF ROLLINGWOOD
2024-2025 REVENUES

FUND	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026- 2027	NOTES	
GENERAL FUND:									
100 (Continued):									
SANITATION									
	20	4620	ADDITIONAL RECYCLING CHARGE	\$ 250	\$ 461	\$ 692	\$ 442	\$ 250	
				\$ 250.00	\$ 461	\$ 692	\$ 442	\$ 250	
UTILITY BILLING									
	25	4579	WATER FD TRANSFER IN	\$ 67,250	\$ -	\$ 67,250	\$ -	\$ 69,261	1/2 total Utility Billing Expenditures
		4580	WASTEWATER FD TRANSFER IN	\$ 67,250	\$ -	\$ 67,250	\$ -	\$ 69,261	1/2 total Utility Billing Expenditures
				\$ 134,500	\$ -	\$ 134,500	\$ -	\$ 138,522	
STREETS									
	30	4721	STREET MAINT FD TRANSFER IN	\$ 382,959	\$ 168,223	\$ 192,223	\$ (190,736)	\$ 350,000	Carry forward of unexpended balance from current year; exceptional items to consider
				\$ 382,959	\$ 168,223	\$ 192,223	\$ (190,736)	\$ 350,000	
POLICE									
	40	4542	POLICE MISC REVENUE	\$ 250	\$ 195	\$ 235	\$ (15)	\$ 250	
		4558	VEHICLE OPERATIONS	\$ 500	\$ -	\$ -	\$ (500)	\$ -	
		4567	LEOSE FDS	\$ 1,500	\$ 2,249	\$ 2,249	\$ 749	\$ 1,500	
				\$ 2,250	\$ 2,444	\$ 2,484	\$ 234	\$ 1,750	
COURT									
	50	4100	COURT FINES	\$ 50,000	\$ 64,092	\$ 73,092	\$ 23,092	\$ 50,000	
		4101	COLLECTION AGENCY FEES	\$ 1,000	\$ 1,179	\$ 1,379	\$ 379	\$ 1,000	
		4105	MUNI COURT BLDG SECURITY	\$ -	\$ -	\$ -	\$ -	\$ -	
		4110	ADMINISTRATIVE COURT FEES	\$ 4,000	\$ 9,051	\$ 12,085	\$ 8,085	\$ 4,000	
		4127	DRIVER SAFETY COURSE ADM FEE	\$ 100	\$ -	\$ -	\$ -	\$ 100	
		4128	TRUANCY PREVENTION FUND	\$ 2,500	\$ 3,576	\$ 4,376	\$ 1,876	\$ 2,500	
		4155	CHILD SAFETY REVENUE	\$ 1,500	\$ 1,437	\$ 1,887	\$ 387	\$ 1,500	
		4192	MUNICIPAL JURY FUND	\$ 50	\$ 82	\$ 94	\$ 44	\$ 50	
		4526	CREDIT-DEBIT CARD FEES	\$ 2,500	\$ 4,610	\$ 5,360	\$ 2,860	\$ 2,500	
		4540	MISCELLANEOUS RECEIPTS	\$ -	\$ -	\$ -	\$ -	\$ -	
				\$ 61,650	\$ 84,026	\$ 98,272	\$ 36,722	\$ 61,650	
PARKS									
	55	4319	COMMERCIAL PARK PERMITS	\$ 5,000	\$ 8,025	\$ 8,475	\$ 3,475	\$ 5,000	
		4320	FIELD LEASE	\$ 35,000	\$ -	\$ 35,000	\$ -	\$ 35,700	2% escalator in the contract
		4523	DONATIONS-COMM EDUC GARDEN	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		4555	DONATIONS-PARK	\$ 100	\$ 25	\$ 25	\$ (75)	\$ 100	
		4556	DONATIONS-FRIENDS OF THE PARK	\$ -	\$ 1,695	\$ 1,755	\$ 1,755	\$ -	
				40,200	\$ 9,745	\$ 45,255	\$ 5,055	\$ 40,900	
TOTAL GENERAL FUND			\$ 3,852,195	\$ 3,241,999	\$ 3,885,651	\$ 33,556	\$ 3,847,683		

CITY OF ROLLINGWOOD
2024-2025 REVENUES

<u>WATER FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026- 2027	NOTES
200:	60	4400 INTEREST INCOME	\$ 1,500	\$ 1,998	\$ 2,598	\$ 1,098	\$ 1,500	
		4401 INTEREST INCOME - CHECKING	\$ 500	\$ 639	\$ 759	\$ 259	\$ 500	
		4579 CAPITAL LEASE PROCEEDS - METERS	\$ -	\$ -	\$ -	\$ -	\$ -	
		4600 WATER SALES	\$ 1,250,000	\$ 1,035,753	\$ 1,275,753	\$ 25,753	\$ 1,250,000	
		4610 LATE CHARGES	\$ 3,000	\$ 3,532	\$ 3,982	\$ 982	\$ 3,000	
		4628 CONNECT FEE	\$ 500	\$ -	\$ -	\$ (500)	\$ 500	
			\$ 1,255,500	\$ 1,041,922	\$ 1,283,092	\$ 27,592	\$ 1,255,500	

<u>STREET MAINTENANCE FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026-2027	NOTES
301:	60	4039 STREET SALES TAX	\$ 200,000	\$ 177,631	\$ 225,631	\$ 25,631	\$ 200,000	
		4400 INTEREST INCOME	\$ 250	\$ 352	\$ 442	\$ 192	\$ 250	
		TOTAL STREET MAINTENANCE FUND	\$ 200,250	\$ 177,983	\$ 226,073	\$ 25,823	\$ 200,250	

<u>COURT SECURITY FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026- 2027	NOTES
310:	50	4104 COURT SECURITY FEE	\$ 2,500	\$ 4,041	\$ 4,611	\$ 2,111	\$ 2,500	
		4105 MUNI COURT BLDG SECURITY	\$ 100	\$ 11	\$ 39	\$ (61)	\$ 100	
		TOTAL COURT SECURITY FUND	\$ 2,600	\$ 4,052	\$ 4,650	\$ 2,050	\$ 2,600	

<u>COURT TECHNOLOGY FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026-2027	NOTES
320:	50	4102 COURT TECHNOLOGY FEE	\$ 1,500	\$ 3,313	\$ 3,763	\$ 2,263	\$ 1,500	
		4191 MUNI COURT TECHNOLOGY	\$ 100	\$ -	\$ -	\$ (100)	\$ 100	
		TOTAL COURT TECHNOLOGY FUND	\$ 1,600	\$ 3,313	\$ 3,763	\$ 2,163	\$ 1,600	

CITY OF ROLLINGWOOD
2024-2025 REVENUES

<u>COURT EFFICIENCY FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026-2027	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	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026-2027	NOTES
430:	60	4020 PENALTY AND INTEREST ON TAXES	\$ 500	\$ 607	\$ 607	\$ 107	\$ 500	
		4031 PROPERTY TAX - DEBT SERV FD	\$ 200,400	\$ 197,851	\$ 197,851	\$ (2,549)	\$ 195,900	Deficits covered by pooled cash fund
		4577 TRANSF FROM STREETS - PAYING AGENT	\$ 400	\$ -	\$ 400	\$ -	\$ 400	
		TOTAL DEBT SERVICE FUND 2014	\$ 201,300	\$ 198,458	\$ 198,858	\$ (2,442)	\$ 196,800	

<u>DEBT SERVICE FUND - 2019</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026-2027	NOTES
450:	60	4020 PENALTY AND INTEREST ON TAXES	\$ 1,000	\$ 2,149	\$ 2,149	\$ 1,149	\$ 1,000	
		4031 PROPERTY TAX - DEBT SERV FD	\$ 711,050	\$ 698,317	\$ 698,317	\$ (12,733)	\$ 712,850	Deficits covered by pooled cash fund
		4573 TRANSF FROM WASTEWATER - PAYING AGENT	\$ 400	\$ -	\$ 400	\$ -	\$ 400	
		TOTAL DEBT SERVICE FUND 2019	\$ 712,450	\$ 700,467	\$ 700,867	\$ (11,583)	\$ 714,250	

<u>DEBT SERVICE FUND - 2020</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026-2027	NOTES
460:	60	4020 PENALTY AND INTEREST ON TAXES	\$ 1,000	\$ 956	\$ 956	\$ (44)	\$ 1,000	
		4031 PROPERTY TAX - DEBT SERV FD	\$ 315,610	\$ 314,311	\$ 314,311	\$ (1,299)	\$ 312,713	Deficits covered by pooled cash fund
		4573 TRANSF FROM WASTEWATER - PAYING AGENT	\$ 200	\$ -	\$ 240	\$ 40	\$ 200	
		TOTAL DEBT SERVICE FUND 2020	\$ 316,810	\$ 315,266	\$ 315,506	\$ (1,304)	\$ 313,913	

CITY OF ROLLINGWOOD
2024-2025 REVENUES

<u>DEBT SERVICE FUND</u> <u>- 2023</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026- 2027	NOTES
470	60	4020 PENALTY AND INTEREST ON TAXES	\$ 500	\$ 1,320	\$ 1,320	\$ 820	\$ 500	
		4031 PROPERTY TAX - DEBT SERV FD	\$ 230,175	\$ 231,189	\$ 231,189	\$ 1,014	\$ 233,975	Deficits covered by pooled cash fund
		4572 TRANSF FROM WATER - PAYING AGENT	\$ 400	\$ -	\$ 400	\$ -	\$ 400	
		TOTAL DEBT SERVICE FUND 2023	\$ 231,075	\$ 232,509	\$ 232,909	\$ 1,834	\$ 234,875	

<u>DEBT SERVICE FUND</u> <u>- 2024</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026- 2027	NOTES
480	60	4020 PENALTY AND INTEREST ON TAXES	\$ 200.00	\$ 326.36	\$ 326.36	\$ 126.36	\$ 200	
		4031 PROPERTY TAX - DEBT SERV FD	\$ 107,650.00	\$ 105,669.63	\$ 105,669.63	\$ (1,980.37)	\$ 109,850	Deficits covered by pooled cash fund
		4572 TRANSF FROM WATER - PAYING AGENT	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ 400	
		TOTAL DEBT SERVICE FUND 2024	\$ 108,250	\$ 105,996	\$ 106,396	\$ (1,854)	\$ 110,450	

<u>CAPITAL PROJECTS</u> <u>FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026- 2027	NOTES
701:	60	4401 INTEREST INCOME - CHECKING	\$ 1,000	\$ 946	\$ 1,003	\$ 3	\$ 1,000	
		4578 FUND BALANCE TRANSFER IN	\$ -	\$ -	\$ -	\$ -	\$ -	Will be based on actuals
			\$ 1,000	\$ 946	\$ 1,003	\$ 3	\$ 1,000	

CITY OF ROLLINGWOOD
2024-2025 REVENUES

<u>DRAINAGE FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026-2027	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	\$ 40,000	\$ 22,001	\$ 28,001	\$ (11,999)	\$ 30,000	Pass through - drainage reviews
		TOTAL DRAINAGE FUND	\$ 40,900	\$ 22,001	\$ 28,001	\$ (12,899)	\$ 30,900	

<u>WASTEWATER FUND</u>	DEPT.	ACCOUNT NUMBER & DESCRIPTION	2025-2026 BUDGET	ACTUAL	PROJECTED	PROJECTED OVER (UNDER) BUDGET	DRAFT 2026-2027	NOTES
800:	60	4400 INTEREST INCOME	\$ 10,000	\$ 10,018	\$ 13,017	\$ 3,017	\$ 10,000	
		4401 INTEREST INCOME - CHECKING	\$ 250	\$ 38	\$ 38	\$ (212)	\$ 100	
		4579 CAPITAL LEASE PROCEEDS - METER	\$ -	\$ -	\$ -	\$ -	\$ -	
		4620 WASTEWATER	\$ 900,000	\$ 754,104	\$ 979,104	\$ 79,104	\$ 900,000	
		4628 CONNECT FEE	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ 3,500	
		4629 GRINDER PUMP MAINTENANCE FEE	\$ -	\$ -	\$ -	\$ -	\$ -	
		4706 INDUSTRIAL WASTE SURCHARGE	\$ 14,144	\$ 10,957	\$ 14,144	\$ -	\$ 14,144	Pass through to City of Austin
		4709 PUD	\$ 98,160	\$ 65,436	\$ 98,160	\$ -	\$ 98,160	
		TOTAL WASTEWATER FUND	\$ 1,026,054	\$ 840,553	\$ 1,107,964	\$ 81,910	\$ 1,025,904	