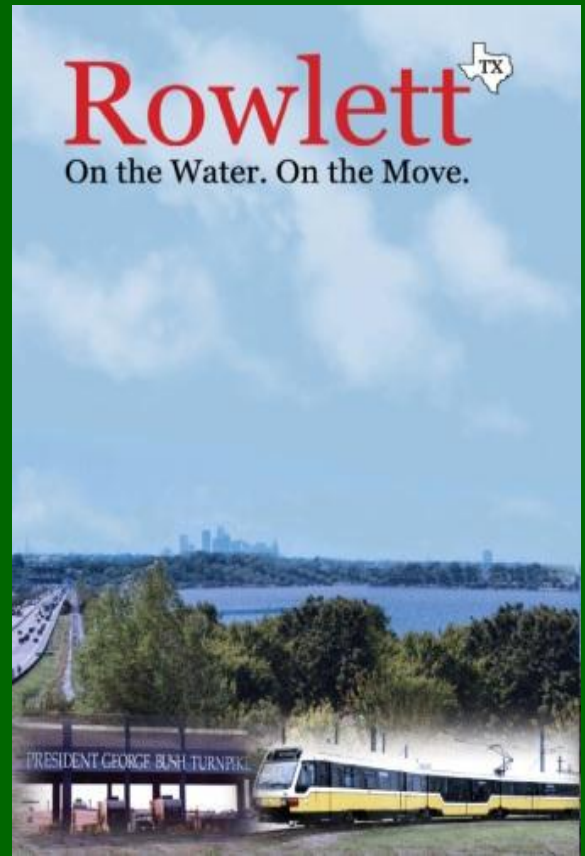




Comprehensive Monthly Financial Report

November 2017





MONTHLY FINANCIAL REPORT

PERFORMANCE AT A GLANCE

November 2017

	YEAR TO DATE	REFERENCE
ALL FUNDS SUMMARY	POSITIVE	Page 4
GENERAL FUND REV VS EXP	POSITIVE	Page 5
PROPERTY TAXES	POSITIVE	Page 5
SALES TAXES	WARNING	Page 6
FRANCHISE FEES	NEGATIVE	Page 6
UTILITY FUND REV VS EXP	POSITIVE	Page 7
SEWER REVENUES	POSITIVE	Page 7
WATER REVENUES	WARNING	Page 8
WATER USAGE	WARNING	Page 8
REFUSE FUND REV VS EXP	POSITIVE	Page 9
DRAINAGE FUND REV VS EXP	POSITIVE	Page 9
DEBT SERVICE FUND REV VS EXP	POSITIVE	Page 10
EMPLOYEE BENEFITS REV VS EXP	POSITIVE	Page 10

PERFORMANCE INDICATORS

POSITIVE

= Positive variance or negative variance < 1% compared to seasonal trends.

WARNING

= Negative variance of 1-5% compared to seasonal trends

NEGATIVE

= Negative variance of >5% compared to seasonal trends.



ECONOMIC INDICATORS

November 30, 2017 – NEWS FOR YOU

ECONOMY

National GDP:

GDP - the output of goods and services produced by labor and property located in the US – increased at a rate of 3.2% in the 3rd quarter of 2017 after increasing 3.1% in the 2nd quarter of 2017 as reported as an “third” estimate by the Bureau of Economic Analysis. The two-quarter increase reflected positive contributions in consumer spending, private inventory investment, residential and nonresidential fixed investment, and state and local government spending.

Texas Retail Sales:

Texas retail sales totaled \$43.6 billion for the month of October, November has yet to be reported.

Texas Leading Index:

The Texas Leading Index is a single summary statistic that sheds light on the future of the state's economy. The index is a composite of eight leading indicators—those that tend to change direction before the overall economy. The index increased .35% between the months of September and October. November is yet to be reported.

UNEMPLOYMENT

National Unemployment:

The national unemployment rate remained the same between October and November at 4.1%.

State-Wide:

The Texas unemployment rate decreased 0.1% between October and November to 3.8%.

Rowlett:

The City of Rowlett unemployment rate decreased between September and October to 3.0%. Note – city unemployment rates are not seasonally adjusted. November is yet to be reported.

Attached is the Comprehensive Monthly Financial report for November 2017. Two months of FY2018, or 16.67% of the fiscal year is complete.

Revenues: Overall, the City has earned or received \$12.7 million for FY2018. This amount is 12.8% of the approved operating budget of \$99.1 million and is 1.4% more than forecast through the month of November.

- General Fund revenues are \$195 thousand or 4.8% more than expected
- Utility Fund revenues are \$36 thousand or 0.7% less than expected.

Expenditures: Expenditures totaled \$13.8 million year-to-date for FY2018. This amount is 14.1% of the approved operating budget of \$97.7 million and is 4.8% less than forecast through the month of November.

- General Fund expenditures are \$340 thousand or 4.9% lower than expected.
- Utility Fund expenditures are \$172 thousand or 3.4% lower than expected.

Surplus: The net deficit from operations through November is \$1 million which is \$861 thousand less than expected. The adopted operating budget for the fiscal year anticipated a total increase of \$1.4 million.

NOTEWORTHY

FISCAL YEAR 2018 BUDGET ADOPTED

The FY2018 Budget was adopted at the regular City Council meeting held on Tuesday, September 5. Having spent many months discussing the current needs of the City, most notably in the areas of public safety, streets and infrastructure, the City Council determined that this year would be the appropriate time to lower the tax rate by one penny, as was presented in the Proposed FY2018 budget.

For the average home value of just around \$200,000, the cost per day for all city services in the General Fund is \$3.07 per day/



**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
November 30, 2017**

BUDGET SUMMARY OF ALL FUNDS FY2018

	2018 <u>Budget</u>	2018 <u>Forecast</u>	2018 <u>Year-to-Date</u>	<u>Variance</u>
Beginning Reserves	\$ 14,113,838	\$ 16,996,236	\$ 16,996,236	0.0%
Revenues:				
General	43,266,250	4,097,264	4,292,554	4.8%
Water & sewer	30,357,000	5,279,620	5,243,442	-0.7%
Debt service	9,509,374	583,617	640,813	9.8%
Drainage	1,401,000	235,749	234,837	-0.4%
Refuse	6,355,627	1,059,333	1,074,247	1.4%
Employee health benefits	5,785,675	972,413	906,118	-6.8%
Police seizure	95,000	7,917	-	-100.0%
Economic development	683,453	113,908	113,672	-0.2%
Hotel/motel tax	90,500	15,083	14,905	-1.2%
P.E.G.	176,000	167	262	100.0%
Grants	359,237	46,716	57,534	23.2%
Community Development Block Grant	125,000	10,417	-	-100.0%
Inspection Fees Fund	502,000	83,333	98,370	18.0%
Juvenile diversion	28,250	4,708	5,085	8.0%
Court technology	25,075	4,179	4,100	-1.9%
Court security	36,500	3,167	3,069	-3.1%
Golf course	252,341	133	100	-25.2%
Disaster	-	-	-	100.0%
Total Revenues	\$ 99,048,282	\$ 12,517,725	\$ 12,689,110	1.4%
Expenses:				
General	43,765,922	6,939,429	6,599,229	-4.9%
Water & sewer	29,887,763	5,027,756	4,855,312	-3.4%
Debt service	8,930,561	16,667	10,022	-39.9%
Drainage	1,175,777	122,721	104,868	-14.5%
Refuse	6,350,401	1,056,426	1,074,494	1.7%
Employee health benefits	5,395,200	1,007,273	876,214	-13.0%
Police seizure	100,000	48,500	48,621	0.2%
Economic development	773,803	115,132	81,020	-29.6%
Hotel/motel tax	86,300	17,000	16,563	-2.6%
P.E.G.	139,873	19,720	17,536	-11.1%
Grants	338,964	46,716	57,534	23.2%
Community Development Block Grant	125,000	10,417	-	-100.0%
Inspection Fees Fund	229,636	30,651	29,438	-4.0%
Juvenile diversion	40,376	3,969	3,706	-6.6%
Court technology	25,000	4,167	442	-89.4%
Court security	37,502	4,899	6,049	23.5%
Golf course	248,990	-	-	0.0%
Disaster	-	-	-	0.0%
Total Expenses	\$ 97,651,068	\$ 14,471,442	\$ 13,781,047	-4.8%
Current Year				
Surplus/(Shortfall)	\$ 1,397,214	\$ (1,953,717)	\$ (1,091,937)	-44.1%
Year End Non-Operating	\$ -	\$ -	\$ -	
Ending Reserves	\$ 15,261,053	\$ 15,042,519	\$ 15,904,299	5.7%

Positive
Warning
Negative

Positive variance or negative variance <1% compared to forecast
 Negative variance between 1%-5% compared to forecast
 Negative variance >5% compared to forecast

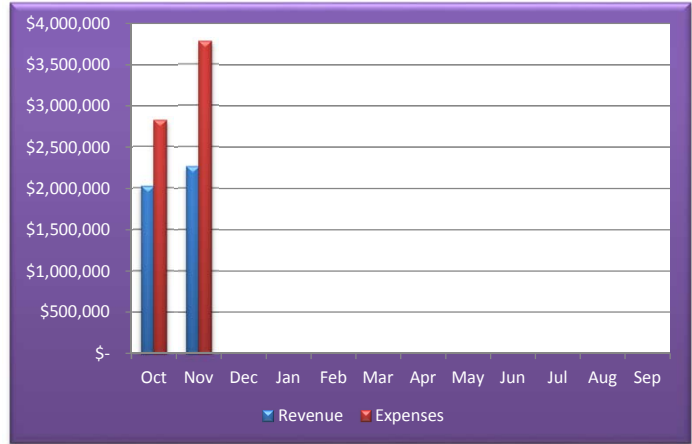


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
November 30, 2017**

OVERALL FUND PERFORMANCE

GENERAL FUND REVENUES VS EXPENSES FY2018

<u>Month</u>	<u>2018 Revenue</u>	<u>2018 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 2,025,311	\$ 2,821,015	\$ (795,704)
Nov	\$ 2,267,243	\$ 3,778,214	\$ (1,510,971)
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Total	\$ 4,292,554	\$ 6,599,229	\$ (2,306,675)
Cumulative Forecast	\$ 4,097,264	\$ 6,939,429	\$ (2,842,165)
Actual to Forecast \$	\$ 195,290	\$ (340,200)	\$ 535,490
Actual to Forecast %	4.8%	-4.9%	



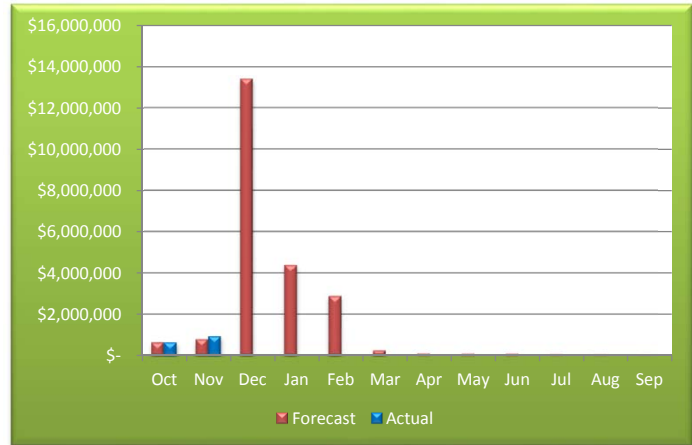
Positive

Cumulatively, the General Fund is better than forecasted for this time of the year, with revenues ahead of the forecast by 4.8% and expenses 4.9% lower than forecasted.

REVENUE ANALYSIS

PROPERTY TAXES FY2018

<u>Month</u>	<u>2018 Forecast</u>	<u>2018 Actual</u>	<u>Monthly Variance</u>
Oct	\$ 627,831	628,761	\$ 930
Nov	795,604	932,904	\$ 137,300
Dec	13,394,448		
Jan	4,391,830		
Feb	2,886,126		
Mar	239,197		
Apr	87,090		
May	67,983		
Jun	73,167		
Jul	38,621		
Aug	24,495		
Sep	12,021		
Total	\$ 22,638,415	\$ 1,561,665	\$ 138,229
Actual to Forecast			9.7%



Positive

Property taxes represent nearly 50% of the total General Fund revenue budget and serves as the primary funding source for the general government. They are generally collected in December and January of each year. Cumulatively overall, property tax revenues are 9.7% above forecast for this time of the year. We received some payments earlier than we have in the past.

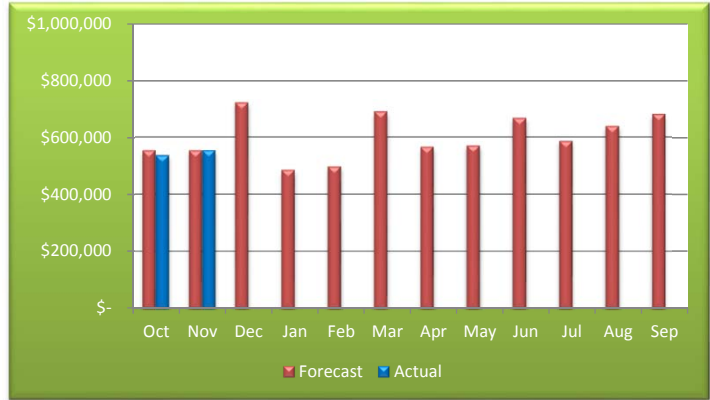


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
November 30, 2017**

REVENUE ANALYSIS

SALES TAXES FY2018

<u>Month</u>	<u>2018 Forecast</u>	<u>2018 Actual</u>	<u>Monthly Variance</u>
Oct	\$ 553,426	\$ 534,990	\$ (18,436)
Nov	553,426	553,426	\$ -
Dec	719,991		
Jan	485,725		
Feb	496,471		
Mar	688,827		
Apr	565,247		
May	570,620		
Jun	666,260		
Jul	585,664		
Aug	637,246		
Sep	679,156		
Total	\$ 7,202,060	\$ 1,088,416	\$ (18,436)
<i>Actual to Forecast</i>			<i>-1.7%</i>



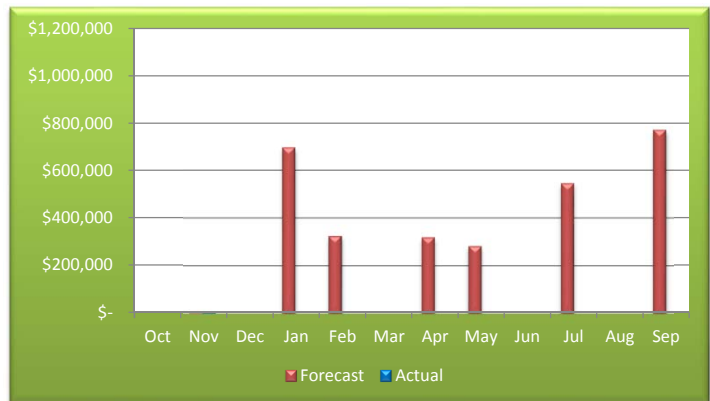
Warning

Sales tax is an important indicator of financial health for the Rowlett community. Sales taxes are collected by the State Comptroller and are recorded two months later. Overall, sales tax revenues are 1.7% below forecast at this time of year. The amount shown for November is an estimate

REVENUE ANALYSIS

FRANCHISE FEES FY2018

<u>Month</u>	<u>2018 Forecast</u>	<u>2018 Actual</u>	<u>Monthly Variance</u>
Oct	\$ -	\$ -	\$ -
Nov	3,500	3,265	\$ (235)
Dec	-		
Jan	694,575		
Feb	325,000		
Mar	-		
Apr	318,782		
May	282,500		
Jun	-		
Jul	544,905		
Aug	-		
Sep	767,879		
Total	\$ 2,937,140	\$ 3,265	\$ (235)
<i>Actual to Forecast</i>			<i>-6.7%</i>



Negative

Franchise fees represents nearly 10% of the total General Fund budget and include electric, gas, cable and telecommunications. Most fees are paid quarterly with natural gas being paid yearly in February. A few of the telecom came in a little early and less than we anticipated.

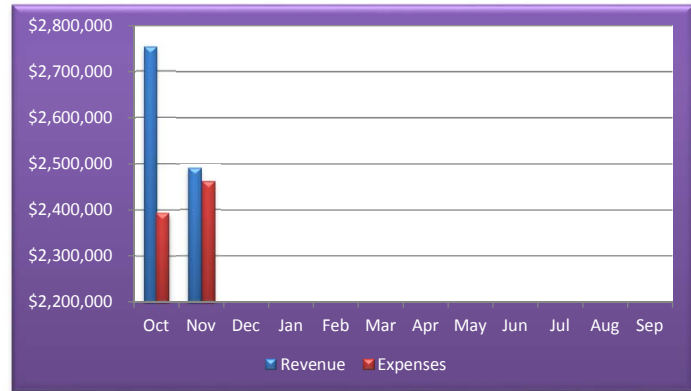


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
November 30, 2017**

OVERALL FUND PERFORMANCE

UTILITY FUND REVENUES VS EXPENSES FY2018

<u>Month</u>	<u>2018 Revenue</u>	<u>2018 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 2,753,400	\$ 2,393,989	\$ 359,411
Nov	\$ 2,490,042	\$ 2,461,323	\$ 28,719
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Total	\$ 5,243,442	\$ 4,855,312	\$ 388,130
Cumulative Forecast	\$ 5,279,620	\$ 5,027,756	\$ 251,865
Actual to Forecast \$	\$ (36,179)	\$ (172,444)	\$ 136,265
Actual to Forecast	-0.7%	-3.4%	



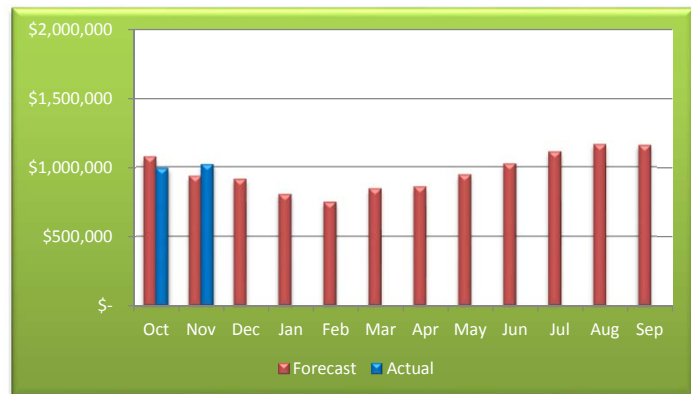
Positive

Utility fund revenues are 0.7% lower than forecast. Expenses are 3.4% lower than forecast primarily due to the timing of purchased services.

REVENUE ANALYSIS

SEWER REVENUES FY2018

<u>Month</u>	<u>2018 Forecast</u>	<u>2018 Actual</u>	<u>Monthly Variance</u>
Oct	\$ 1,072,326	\$ 989,879	\$ (82,447)
Nov	934,748	\$ 1,017,290	\$ 82,542
Dec	911,091		
Jan	800,962		
Feb	745,934		
Mar	842,655		
Apr	857,018		
May	942,735		
Jun	1,022,091		
Jul	1,107,969		
Aug	1,161,471		
Sep	1,153,352		
Total	\$ 11,552,352	\$ 2,007,169	\$ 95
Actual to Forecast			0.0%



Positive

Sewer sales represent almost 40% of the Utility Fund budget and cover the cost of sewer treatment paid to City of Garland. Cumulatively, sewer revenues are right on target with the forecast at this time of the year.

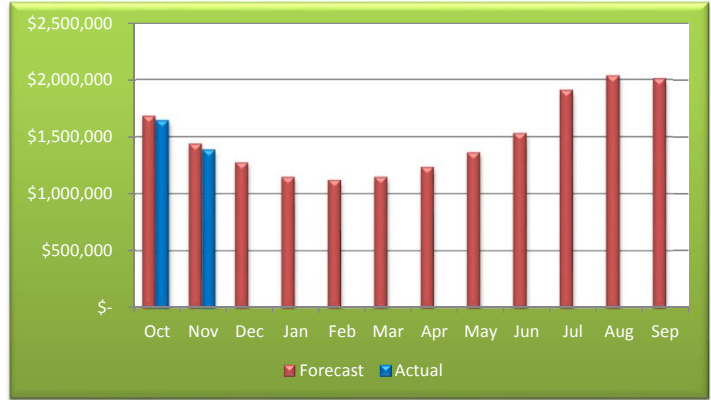


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
November 30, 2017**

REVENUE ANALYSIS

WATER REVENUES FY2018

<u>Month</u>	<u>2018 Forecast</u>	<u>2018 Actual</u>	<u>Monthly Variance</u>
Oct	\$ 1,682,736	1,642,806	\$ (39,930)
Nov	1,439,276	1,385,251	\$ (54,025)
Dec	1,276,373		
Jan	1,149,273		
Feb	1,122,421		
Mar	1,149,273		
Apr	1,235,199		
May	1,364,090		
Jun	1,532,364		
Jul	1,906,503		
Aug	2,033,604		
Sep	2,010,332		
Total	\$ 17,901,444	\$ 3,028,057	\$ (93,955)
Actual to Forecast			-3.0%



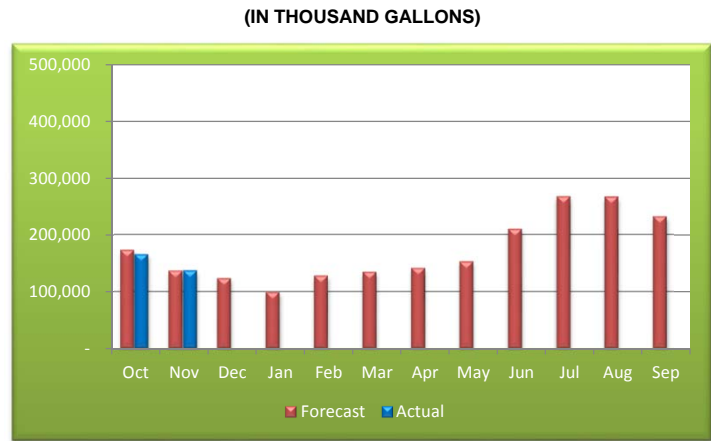
Warning

Water sales represent just over 60% of the total Utility Fund budget and cover the cost of water acquisition from the North Texas Municipal Water District. Cumulatively, water revenues are 3.0% lower than forecast for this time of year.

REVENUE ANALYSIS

WATER USAGE FY2018

<u>Month</u>	<u>2018 Forecast</u>	<u>2018 Actual</u>	<u>Monthly Variance</u>
Oct	173,056	165,068	(7,988)
Nov	136,876	136,876	-
Dec	123,045		
Jan	99,288		
Feb	127,725		
Mar	134,621		
Apr	141,319		
May	152,868		
Jun	209,405		
Jul	266,498		
Aug	265,904		
Sep	231,598		
Total	2,062,202	301,944	(7,988)
Actual to Forecast			-2.6%



Warning

The City purchases its water from the North Texas Municipal Water District. The contract with NTMWD requires the City to pay for a minimum of 3.2 billion gallons of water per year. The usage reported in November is an estimate, this forecasts us to be 2.6% below our target.

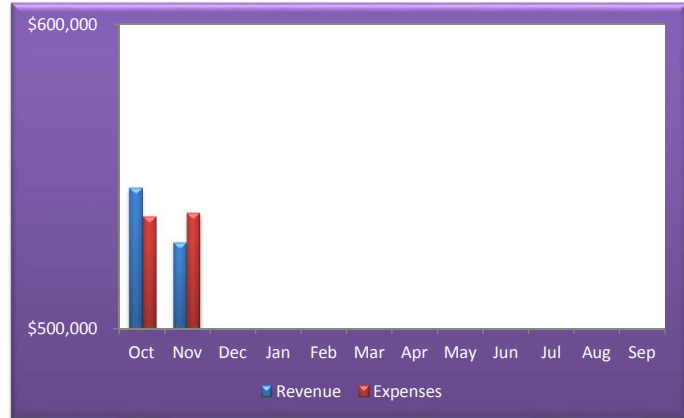


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
November 30, 2017**

OVERALL FUND PERFORMANCE

REFUSE FUND REVENUES VS EXPENSES FY2018

<u>Month</u>	<u>2018 Revenue</u>	<u>2018 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 546,004	\$ 536,585	\$ 9,419
Nov	\$ 528,243	\$ 537,909	(9,666)
Dec			-
Jan			-
Feb			-
Mar			-
Apr			-
May			-
Jun			-
Jul			-
Aug			-
Sep			-
Total	\$ 1,074,247	\$ 1,074,494	\$ (247)
Cumulative Forecast	\$ 1,059,333	\$ 1,056,426	\$ 2,907
Actual to Forecast \$	\$ 14,914	\$ 18,068	\$ (3,154)
Actual to Forecast	1.4%	1.7%	



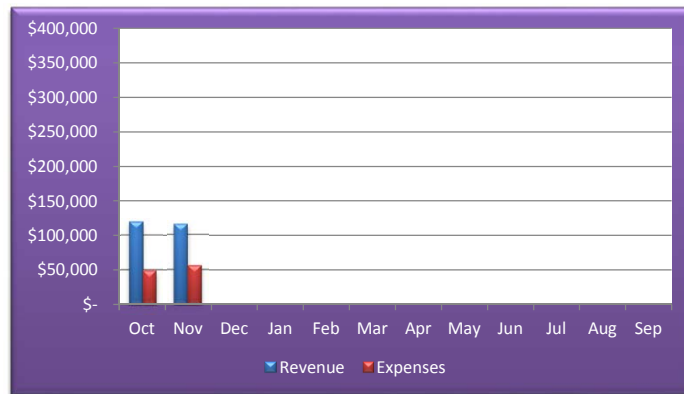
Positive

The Refuse Fund accounts for monies collected from customers on their utility bills and remitted to our solid waste provider. Revenues are 1.4% higher than forecasted, and expenses are 1.7% higher than forecasted.

OVERALL FUND PERFORMANCE

DRAINAGE FUND REVENUES VS EXPENSES FY2018

<u>Month</u>	<u>2018 Revenue</u>	<u>2018 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 119,468	\$ 48,944	\$ 70,524
Nov	\$ 115,369	\$ 55,924	\$ 59,445
Dec			-
Jan			-
Feb			-
Mar			-
Apr			-
May			-
Jun			-
Jul			-
Aug			-
Sep			-
Total	\$ 234,837	\$ 104,868	\$ 129,969
Cumulative Forecast	\$ 235,749	\$ 122,721	\$ 113,028
Actual to Forecast \$	\$ (912)	\$ (17,853)	\$ 16,942
Actual to Forecast	-0.4%	-14.5%	



Positive

The Drainage Fund accounts for monies collected from customers on their utility bills for the municipal drainage system. Cumulatively, the fund is netting more than forecasted for this time of the year, with revenues 0.4% lower than forecasted and expenses are 14.5% lower than forecasted.

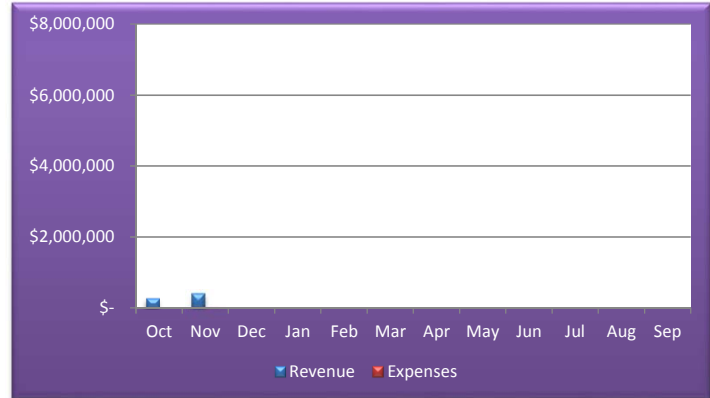


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
November 30, 2017**

OVERALL FUND PERFORMANCE

DEBT SERVICE FUND REVENUES VS EXPENSES FY2018

<u>Month</u>	<u>2018 Revenue</u>	<u>2018 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 258,253	\$ 9,437	\$ 248,816
Nov	\$ 382,560	\$ 585	\$ 381,976
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Total	\$ 640,813	\$ 10,022	\$ 630,792
Cumulative Forecast	\$ 583,617	\$ 16,667	\$ 566,951
Actual to Forecast \$	\$ 57,196	\$ (6,645)	\$ 63,841
Actual to Forecast	9.8%	-39.9%	



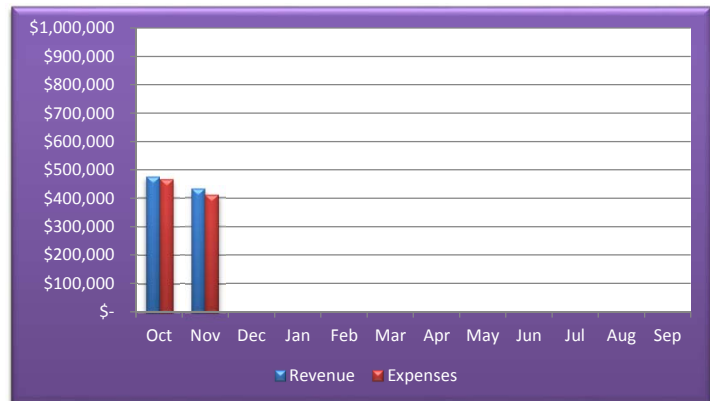
Positive

General Debt Service Fund is used to pay principal and interest on tax-supported debt. Revenues are 9.8% higher than projected, and expenses are 39.9% lower than expected. The fund makes semi-annual debt payments in February and August. November revenues are higher due to property tax payments received earlier than anticipated.

OVERALL FUND PERFORMANCE

EMPLOYEE HEALTH BENEFITS FUND REVENUES VS EXPENSES FY2018

<u>Month</u>	<u>2018 Revenue</u>	<u>2018 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 474,744	\$ 465,805	\$ 8,939
Nov	\$ 431,374	\$ 410,409	\$ 20,966
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Total	\$ 906,118	\$ 876,214	\$ 29,905
Cumulative Forecast	\$ 972,413	\$ 1,007,273	\$ (34,860)
Actual to Forecast \$	\$ (66,294)	\$ (131,059)	\$ 64,765
Actual to Forecast	-6.8%	-13.0%	



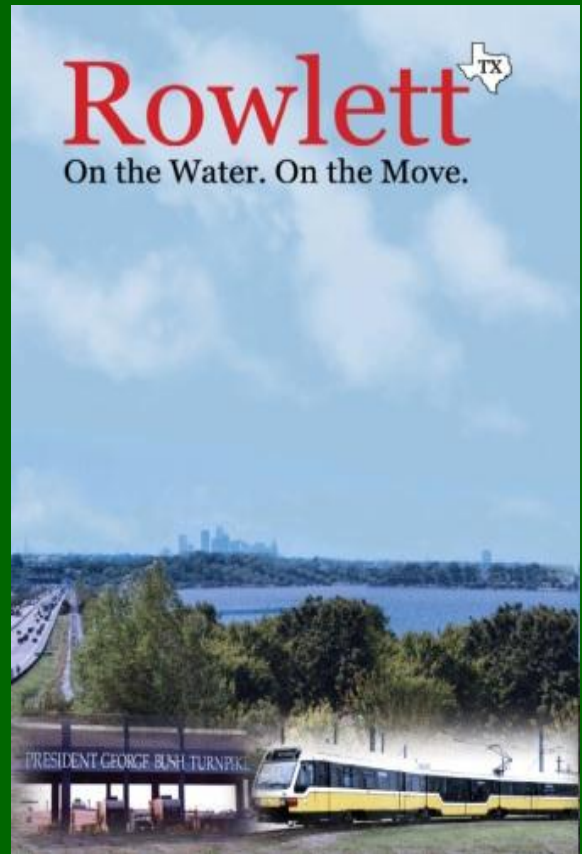
Positive

Employee Health Benefits Fund accounts for all health related claims paid from the City's partial self-insured fund. Overall, revenues are 6.8% lower than forecast, and expenses are 13.0% less than forecast. November claims came in lower than we anticipated.



Comprehensive Monthly Financial Report

**November 2017
Supplement**



**CITY OF ROWLETT
GENERAL FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	2018 BUDGET	2018 FORECAST	2018 YEAR-TO-DATE	Variance
Beginning Reserves	\$ 6,396,894	\$ 6,958,008	\$ 6,958,008	
REVENUES				
External Revenues:				
Taxes	\$ 29,936,478	\$ 2,530,291	\$ 2,650,081	4.7%
Franchise fees	2,937,140	3,500	3,265	-6.7%
Licenses & permits	1,177,340	124,765	292,580	134.5%
Fees & charges	2,935,473	377,072	345,819	-8.3%
Fines & forfeitures	900,000	150,000	111,256	-25.8%
Interest earnings	50,000	8,333	3,892	-53.3%
Other	742,089	138,682	121,042	-12.7%
Total External Revenues	38,678,520	3,332,642	3,527,934	5.9%
Internal Revenues:				
Transfers from other funds	4,587,730	764,622	764,620	0.0%
Total Revenues	\$ 43,266,250	\$ 4,097,264	\$ 4,292,554	4.8%
EXPENSES				
Expenditures:				
Personnel costs	\$ 29,459,353	\$ 3,966,597	\$ 3,899,087	-1.7%
Supplies	1,795,836	315,949	242,643	-23.2%
Legal and professional	1,515,129	230,299	193,615	-15.9%
Utilities	1,333,309	219,074	227,216	3.7%
Purchase services	6,272,967	1,684,269	1,514,985	-10.1%
Capital equipment	274,412	11,000	9,441	-14.2%
Total Expenditures	40,651,006	6,427,188	6,086,987	-5.3%
Internal Expenditures:				
Transfers to other funds	3,090,945	512,241	512,242	0.0%
Total Expenses	\$ 43,741,951	\$ 6,939,429	\$ 6,599,229	-4.9%
Current Year Surplus/(Shortfall)	\$ (475,701)	\$ (2,842,165)	\$ (2,306,675)	
Year end non-operating	\$ -	\$ -	\$ -	
Ending Reserves	\$ 5,921,193	\$ 4,115,843	\$ 4,651,333	

**CITY OF ROWLETT
WATER & SEWER FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	2018 BUDGET	2018 FORECAST	2018 YEAR-TO-DATE	Variance
Beginning Reserves	\$ 6,442,878	\$ 6,442,878	\$ 6,442,878	
REVENUES				
External Revenues:				
Water sales	\$ 17,901,444	\$ 3,122,012	\$ 3,028,057	-3.0%
Wastewater sales	11,552,352	2,007,074	2,007,169	0.0%
Other fees & charges	836,233	139,372	195,413	40.2%
Interest earnings	10,000	1,667	3,309	98.5%
Total External Revenues	<u>30,300,029</u>	<u>5,270,125</u>	<u>5,233,948</u>	<u>-0.7%</u>
Internal Revenues:				
Transfers from other funds	<u>56,971</u>	<u>9,495</u>	<u>9,494</u>	<u>0.0%</u>
Total Revenues	<u>\$ 30,357,000</u>	<u>\$ 5,279,620</u>	<u>\$ 5,243,442</u>	<u>-0.7%</u>
EXPENSES				
Expenditures:				
Personnel costs	\$ 2,615,178	\$ 353,645	\$ 370,111	4.7%
Supplies	341,993	71,166	63,736	-10.4%
Water purchases	8,923,470	1,487,245	1,505,570	1.2%
Wastewater treatment	4,720,894	786,816	690,292	-12.3%
Purchase services	2,209,831	442,148	366,695	-17.1%
Capital equipment	102,804	57,804	57,804	0.0%
Capital improvements	2,400,000	400,000	400,000	0.0%
Debt service	4,500,000	750,000	722,174	-3.7%
Total Expenditures	<u>25,814,170</u>	<u>4,348,824</u>	<u>4,176,382</u>	<u>-4.0%</u>
Internal Expenditures:				
Transfers to other funds	<u>4,073,593</u>	<u>678,932</u>	<u>678,930</u>	<u>0.0%</u>
Total Expenses	<u>\$ 29,887,763</u>	<u>\$ 5,027,756</u>	<u>\$ 4,855,312</u>	<u>-3.4%</u>
Current Year Surplus/(Shortfall)	<u>\$ 469,237</u>	<u>\$ 251,865</u>	<u>\$ 388,130</u>	
Year end non-operating	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Ending Reserves	<u>\$ 6,912,115</u>	<u>\$ 6,694,743</u>	<u>\$ 6,831,008</u>	

**CITY OF ROWLETT
DEBT SERVICE FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 670,585	\$ 670,585	\$ 670,585	
REVENUES				
External Revenues:				
Taxes	\$ 9,255,384	\$ 581,951	\$ 640,342	10.0%
Interest earnings	10,000	1,667	472	-71.7%
Other	-	-	-	0.0%
Total External Revenues	9,265,384	583,617	640,813	9.8%
Internal Revenues:				
Transfers from other funds	243,990	-	-	
Total Revenues	\$ 9,509,374	\$ 583,617	\$ 640,813	9.8%
EXPENSES				
Expenditures:				
Debt service	\$ 9,592,932	\$ -	\$ -	0.0%
Legal and professional	100,000	16,667	10,022	-39.9%
Total Expenses	\$ 9,692,932	\$ 16,667	\$ 10,022	-39.9%
Current Year Surplus/(Shortfall)	\$ (183,558)	\$ 566,951	\$ 630,792	
Ending Reserves	\$ 487,027	\$ 1,237,536	\$ 1,301,377	

**CITY OF ROWLETT
DRAINAGE FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 255,829	\$ 255,829	\$ 255,829	
REVENUES				
External Revenues:				
Fees & charges	\$ 1,400,000	\$ 235,625	\$ 234,609	-0.4%
Interest earnings	1,000	124	228	84.3%
Total Revenues	\$ 1,401,000	\$ 235,749	\$ 234,837	-0.4%
EXPENSES				
Expenditures:				
Personnel costs	\$ 109,808	\$ 15,011	\$ 14,888	-0.8%
Supplies	51,770	8,628	4,360	-49.5%
Purchase services	137,152	13,970	508	-96.4%
Capital improvements	335,502	55,917	55,918	0.0%
Debt service	366,375	-	-	0.0%
Total Expenditures	1,000,607	93,526	75,674	-19.1%
Internal Expenditures:				
Transfers to other funds	175,170	29,195	29,194	0.0%
Total Expenses	\$ 1,175,777	\$ 122,721	\$ 104,868	-14.5%
Current Year Surplus/(Shortfall)	\$ 225,223	\$ 113,028	\$ 129,969	
Year end non-operating	\$ -	\$ -	\$ -	
Ending Reserves	\$ 481,052	\$ 368,857	\$ 385,798	

**CITY OF ROWLETT
REFUSE FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	2018 BUDGET	2018 FORECAST	2018 YEAR-TO-DATE	Variance
Beginning Reserves	\$ 370,479	\$ 370,479	\$ 370,479	
REVENUES				
External Revenues:				
Fees & charges	\$ 5,553,765	\$ 925,859	\$ 939,199	1.4%
Right of Way Maintenance Fee	\$ 798,162	\$ 133,102	\$ 134,380	1.0%
Interest earnings	1,600	22	321	1333.1%
Other	2,100	350	347	-0.7%
Total Revenues	\$ 6,355,627	\$ 1,059,333	\$ 1,074,247	1.4%
EXPENSES				
Expenditures:				
Personnel	\$ 43,673	\$ 6,241	\$ 3,593	-42.4%
Solid waste collection	4,960,418	826,736	842,672	1.9%
Purchase services	20,844	2,538	6,271	147.1%
Total Expenditures	5,024,935	835,515	852,536	2.0%
Internal Expenditures:				
Transfer to CIP for Road Impact	800,000	133,333	134,380	0.8%
Transfers to other funds	525,466	87,578	87,578	0.0%
	1,325,466	220,911	221,958	0.5%
Total Expenses	\$ 6,350,401	\$ 1,056,426	\$ 1,074,494	1.7%
Current Year Surplus/(Shortfall)	\$ 5,226	\$ 2,907	\$ (247)	
Year end non-operating	\$ -	\$ -	\$ -	
Ending Reserves	\$ 375,705	\$ 373,386	\$ 370,232	

**CITY OF ROWLETT
EMPLOYEE HEALTH BENEFITS FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 279,226	\$ 279,226	\$ 279,226	
REVENUES				
External Revenues:				
Employee Contributions	\$ 870,475	\$ 145,079	\$ 143,657	-1.0%
City Contributions	4,560,000	760,000	698,138	-8.1%
Retiree Contributions	80,000	13,333	12,879	-3.4%
City HRA Contributions	60,000	48,000	46,000	-4.2%
Other	215,200	6,000	5,445	-9.3%
Total Revenues	\$ 5,785,675	\$ 972,413	\$ 906,118	-6.8%
EXPENSES				
Expenditures:				
Benefit Administration	440,233	73,372	\$ 79,096	7.8%
Individual Stop Loss	506,309	84,385	84,886	0.6%
Benefit Payments	4,185,535	697,589	624,589	-10.5%
OPEB Distributions	100,000	100,000	37,585	0.0%
Wellness	73,900	12,317	10,901	-11.5%
Personnel	89,223	11,943	11,491	-3.8%
Transfers to Other Funds	166,000	27,667	27,666	0.0%
Total Expenses	\$ 5,561,200	\$ 1,007,273	\$ 876,214	-13.0%
Current Year Surplus/(Shortfall)	\$ 224,475	\$ (34,860)	\$ 29,905	
Ending Reserves	\$ 503,701	\$ 244,366	\$ 309,131	

**CITY OF ROWLETT
DISASTER FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ -	\$ (484,228)	\$ (484,228)	
REVENUES				
External Revenues:				
Grant Revenue -State	\$ -	\$ -	\$ -	0.0%
Grant Revenue -Federal	-	-	-	0.0%
Grant Revenue -Local	-	-	-	0.0%
Grant Revenue -Misc	-	-	-	0.0%
Miscellaneous	-	-	-	0.0%
Total Revenues	\$ -	\$ -	\$ -	0.0%
EXPENSES				
Expenditures:				
Personnel costs	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	-	0.0%
Legal and professional	-	-	2,800	0.0%
Purchase services	-	-	-	0.0%
Capital equipment	-	-	-	0.0%
Total Expenditures	-	-	2,800	0.0%
Internal Expenditures:				
Transfers to other funds	-	-	-	0.0%
Total Expenses	\$ -	\$ -	\$ 2,800	0.0%
Current Year Surplus/(Shortfall)	\$ -	\$ -	\$ (2,800)	
Ending Reserves	\$ -	\$ (484,228)	\$ (487,028)	

**CITY OF ROWLETT
ECONOMIC DEVELOPMENT FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 740,855	\$ 740,855	\$ 740,855	
Total Revenues	<u>\$ 683,453</u>	<u>\$ 113,908</u>	<u>\$ 113,672</u>	<u>-0.2%</u>
Total Expenses	<u>\$ 773,803</u>	<u>\$ 115,132</u>	<u>\$ 81,020</u>	<u>-29.6%</u>
Current Year Surplus/(Shortfall)	<u>\$ (90,350)</u>	<u>\$ (1,224)</u>	<u>\$ 32,652</u>	
Ending Reserves	<u>\$ 650,505</u>	<u>\$ 739,631</u>	<u>\$ 773,507</u>	

**CITY OF ROWLETT
P.E.G. FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 332,986	\$ 299,717	\$ 299,717	
Total Revenues	<u>\$ 176,000</u>	<u>\$ 167</u>	<u>\$ 262</u>	<u>57.2%</u>
Total Expenses	<u>\$ 139,873</u>	<u>\$ 19,720</u>	<u>\$ 17,536</u>	<u>-11.1%</u>
Current Year Surplus/(Shortfall)	<u>\$ 36,127</u>	<u>\$ (19,553)</u>	<u>\$ (17,274)</u>	
Ending Reserves	<u>\$ 369,113</u>	<u>\$ 280,164</u>	<u>\$ 282,443</u>	

**CITY OF ROWLETT
POLICE SEIZURE FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 386,671	\$ 264,965	\$ 264,965	
Total Revenues	<u>\$ 95,000</u>	<u>\$ 7,917</u>	<u>\$ -</u>	<u>-100.0%</u>
Total Expenses	<u>\$ 100,000</u>	<u>\$ 48,500</u>	<u>\$ 48,621</u>	<u>0.2%</u>
Current Year Surplus/(Shortfall)	<u>\$ (5,000)</u>	<u>\$ (40,583)</u>	<u>\$ (48,621)</u>	
Ending Reserves	<u>\$ 381,671</u>	<u>\$ 224,382</u>	<u>\$ 216,344</u>	

**CITY OF ROWLETT
GOLF FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 148,227	\$ 148,227	\$ 148,227	
Total Revenues	\$ 252,341	\$ 133	\$ 100	-25.2%
Total Expenses Current Year	\$ 248,990	\$ -	\$ -	0.0%
Surplus/(Shortfall)	\$ 3,351	\$ 133	\$ 100	
Ending Reserves	\$ 151,578	\$ 148,360	\$ 148,327	

**CITY OF ROWLETT
HOTEL/MOTEL FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 11,015	\$ 82,140	\$ 82,140	
Total Revenues	\$ 90,500	\$ 15,083	\$ 14,905	-1.2%
Total Expenses Current Year	\$ 86,300	\$ 17,000	\$ 16,563	-2.6%
Surplus/(Shortfall)	\$ 4,200	\$ (1,917)	\$ (1,657)	
Ending Reserves	\$ 15,215	\$ 80,223	\$ 80,483	

**CITY OF ROWLETT
CDBG FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ -	\$ (821)	\$ (821)	
Total Revenues	\$ 125,000	\$ 10,417	\$ -	-100.0%
Total Expenses Current Year	\$ 125,000	\$ 10,417	\$ -	-100.0%
Surplus/(Shortfall)	\$ -	\$ -	\$ -	
Ending Reserves	\$ -	\$ (821)	\$ (821)	

**CITY OF ROWLETT
GRANTS FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ -	\$ -	\$ -	
Total Revenues	\$ 359,237	\$ 46,716	\$ 57,534	23.2%
Total Expenses Current Year	\$ 338,964	\$ 46,716	\$ 57,534	23.2%
Surplus/(Shortfall)	\$ 20,273	\$ -	\$ -	
Ending Reserves	\$ 20,273	\$ -	\$ -	

**CITY OF ROWLETT
JUVENILE DIVERSION FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 156,757	\$ 160,335	\$ 160,335	
Total Revenues	\$ 28,250	\$ 4,708	\$ 5,085	8.0%
Total Expenses Current Year	\$ 40,376	\$ 3,969	\$ 3,706	-6.6%
Surplus/(Shortfall)	\$ (12,126)	\$ 739	\$ 1,379	
Ending Reserves	\$ 144,631	\$ 161,074	\$ 161,714	

**CITY OF ROWLETT
COURT TECHNOLOGY FUND
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 27,381	\$ 6,047	\$ 6,047	
Total Revenues	\$ 25,075	\$ 4,179	\$ 4,100	-1.9%
Total Expenses Current Year	\$ 25,000	\$ 4,167	\$ 442	-89.4%
Surplus/(Shortfall)	\$ 75	\$ 13	\$ 3,659	
Ending Reserves	\$ 27,456	\$ 6,060	\$ 9,706	

**CITY OF ROWLETT
COURT SECURITY
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ -	\$ 572	\$ 572	
Total Revenues	<u>\$ 36,500</u>	<u>\$ 3,167</u>	<u>\$ 3,069</u>	<u>-3.1%</u>
Total Expenses Current Year	<u>\$ 37,502</u>	<u>\$ 4,899</u>	<u>\$ 6,049</u>	<u>23.5%</u>
Surplus/(Shortfall)	<u>\$ (1,002)</u>	<u>\$ (1,732)</u>	<u>\$ (2,980)</u>	
Ending Reserves	<u>\$ (1,002)</u>	<u>\$ (1,160)</u>	<u>\$ (2,408)</u>	

**CITY OF ROWLETT
INSPECTION FEES
FY 2017 - 2018
November 30, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 247,730	\$ 317,193	\$ 317,193	
Total Revenues	<u>\$ 502,000</u>	<u>\$ 83,333</u>	<u>\$ 98,370</u>	<u>18.0%</u>
Total Expenses Current Year	<u>\$ 229,636</u>	<u>\$ 30,651</u>	<u>\$ 29,438</u>	<u>-4.0%</u>
Surplus/(Shortfall)	<u>\$ 272,364</u>	<u>\$ 52,682</u>	<u>\$ 68,933</u>	
Ending Reserves	<u>\$ 520,094</u>	<u>\$ 369,875</u>	<u>\$ 386,126</u>	



**CITY OF ROWLETT, TEXAS
GENERAL FUND DASHBOARD
November 30, 2017**

BUDGET SUMMARY OF GENERAL FUND FY2018

Revenue Summary

Revenues	2018 BUDGET	2018 FORECAST	2018 YEAR TO DATE	VARIANCE
Tax Revenues:				
Property taxes	22,638,415	1,423,439	1,561,665	9.7%
City sales tax	7,202,060	1,106,852	1,088,416	-1.7%
Mixed drink tax	96,000	-	-	0.0%
Total	29,936,475	2,530,291	2,650,081	4.7%
Franchise Fees:				
Electric	1,501,140	-	-	0.0%
Telephone	881,000	3,500	3,265	-6.7%
Gas	325,000	-	-	0.0%
Cable	230,000	-	-	0.0%
Total	2,937,140	3,500	3,265	0.0%
Licenses and Permits:				
Other	1,177,340	124,765	292,580	134.5%
Total	1,177,340	124,765	292,580	134.5%
Charges for Service:				
GISD resource officer	242,475	40,412	39,381	0.0%
Ambulance fees	930,000	137,000	145,172	6.0%
911 Emergency	473,000	63,750	52,469	-17.7%
Mowing fees	176,000	40,694	23,315	-42.7%
Other fees & charges	1,114,000	95,216	85,481	-10.2%
Total	2,935,475	377,072	345,819	-8.3%
Fines and Forfeitures:				
Municipal court fines	900,000	150,000	111,256	-25.8%
Total	900,000	150,000	111,256	-25.8%
Other:				
Interest earnings	50,000	8,333	3,892	-53.3%
Miscellaneous	742,090	138,682	121,042	-12.7%
Total	792,090	147,015	124,934	-15.0%
Internal Transfers:				
Transfers	4,587,730	764,622	764,620	0.0%
Total	4,587,730	764,622	764,620	0.0%
Total Revenues	43,266,250	4,097,264	4,292,554	4.8%



**CITY OF ROWLETT, TEXAS
GENERAL FUND DASHBOARD
November 30, 2017**

BUDGET SUMMARY OF GENERAL FUND FY2018

Expenditure Summary

Expenditures	2018 BUDGET	2018 FORECAST	2018 YEAR TO DATE	VARIANCE
Personnel Services	\$ 29,459,353	\$ 3,966,597	\$ 3,899,087	-1.7%
Supplies	\$ 1,795,836	\$ 315,949	\$ 242,643	-23.2%
Purchase Services	9,121,405	2,133,642	1,935,816	-9.3%
Capital Outlay	274,412	11,000	9,441	0.0%
Transfers Out	3,090,945	512,241	512,242	0.0%
Total	\$ 43,741,951	\$ 6,939,429	\$ 6,599,229	-4.9%

By Division	2018 BUDGET	2018 FORECAST	2018 YEAR TO DATE	VARIANCE
City Council	\$ 131,595	\$ 37,759	\$ 35,070	-7.1%
City Manager	928,589	\$ 123,888	\$ 116,041	-6.3%
City Secretary	377,562	\$ 53,843	\$ 54,338	0.9%
Development Services	3,044,845	\$ 410,238	\$ 343,311	-16.3%
Finance	1,260,540	\$ 223,578	\$ 204,307	-8.6%
Fire	9,952,446	\$ 1,701,972	\$ 1,740,237	2.2%
Human Resources	642,786	\$ 92,399	\$ 85,892	-7.0%
Information Technology	1,650,505	\$ 350,643	\$ 307,323	-12.4%
Judicial Services	778,502	\$ 112,882	\$ 83,749	-25.8%
Library	1,235,187	\$ 221,463	\$ 201,851	-8.9%
Parks	4,198,031	\$ 557,620	\$ 494,532	-11.3%
Police	11,083,738	\$ 1,662,698	\$ 1,697,616	2.1%
Public Works	4,241,453	\$ 618,054	\$ 458,403	-25.8%
Non-Departmental	4,216,167	\$ 772,393	\$ 776,558	0.5%
Total	\$ 43,741,951	\$ 6,939,429	\$ 6,599,229	-4.9%