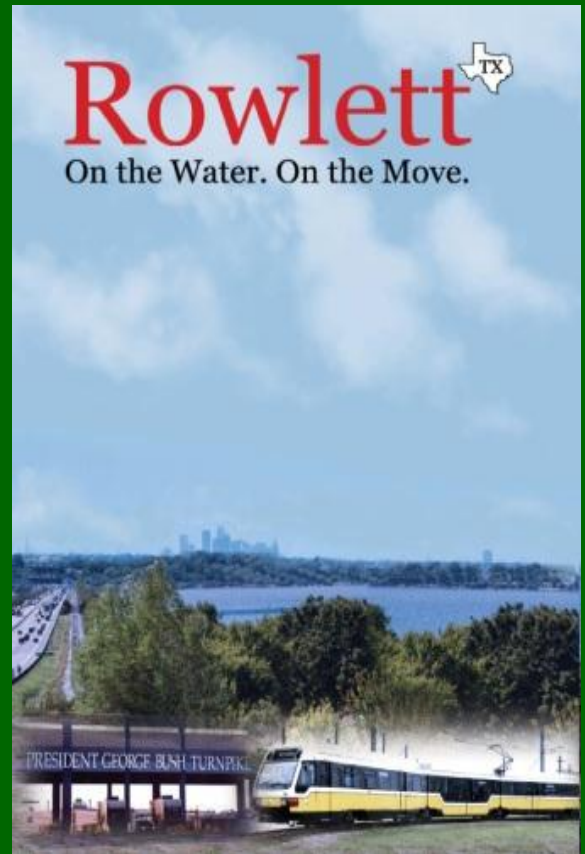




Comprehensive Monthly Financial Report

October 2017





MONTHLY FINANCIAL REPORT

PERFORMANCE AT A GLANCE

October 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
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DEBT SERVICE FUND REV VS EXP	POSITIVE	Page 10
EMPLOYEE BENEFITS REV VS EXP	WARNING	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

October 31, 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 3.3% in the 3rd quarter of 2017 after increasing 3.1% in the 2nd quarter of 2017 as reported as an “second” 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 \$42.6 billion for the month of August, an increase over July 2017.

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.

UNEMPLOYMENT

National Unemployment:

The national unemployment rate decreased 0.1% between September and October to 4.1%.

State-Wide:

The Texas unemployment rate decreased 0.1% between August and September to 3.9%.

Rowlett:

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

Attached is the Comprehensive Monthly Financial report for October 2017. One month of FY2018, or 8.33% of the fiscal year is complete.

Revenues: Overall, the City has earned or received \$6.2 million for FY2018. This amount is 6.3% of the approved operating budget of \$99.1 million and is 0.1% less than forecast through the month of October.

- General Fund revenues are \$97 thousand or 5.0% more than expected
- Utility Fund revenues are \$77 thousand or 2.7% less than expected.

Expenditures: Expenditures totaled \$6.2 million year-to-date for FY2018. This amount is 6.4% of the approved operating budget of \$97.7 million and is 7.6% less than forecast through the month of October.

- General Fund expenditures are \$300 thousand or 9.8% lower than expected.
- Utility Fund expenditures are \$182 thousand or 9.8% lower than expected.

Surplus: The net deficit from operations through October is \$4 thousand which is \$508 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
October 31, 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	1,928,730	2,025,311	5.0%
Water & sewer	30,357,000	2,830,329	2,753,400	-2.7%
Debt service	9,509,374	257,513	258,253	0.3%
Drainage	1,401,000	116,750	113,894	-2.4%
Refuse	6,357,465	442,314	442,216	0.0%
Employee health benefits	5,785,675	506,206	474,744	-6.2%
Police seizure	95,000	7,917	-	-100.0%
Economic development	683,453	56,954	57,564	1.1%
Hotel/motel tax	90,500	6,923	6,961	0.5%
P.E.G.	176,000	83	193	100.0%
Grants	359,237	29,936	19,728	-34.1%
Community Development Block Grant	125,000	10,417	-	-100.0%
Inspection Fees Fund	502,000	41,833	79,811	90.8%
Juvenile diversion	28,250	2,354	2,538	7.8%
Court technology	25,075	2,090	2,022	-3.3%
Court security	36,500	3,042	1,512	-50.3%
Golf course	252,341	67	72	7.8%
Disaster	-	-	-	100.0%
Total Revenues	\$ 99,050,120	\$ 6,243,458	\$ 6,238,217	-0.1%
Expenses:				
General	43,765,922	3,128,843	2,821,015	-9.8%
Water & sewer	29,887,763	2,576,208	2,393,989	-7.1%
Debt service	8,930,561	15,056	9,437	-37.3%
Drainage	1,175,777	59,345	48,944	-17.5%
Refuse	6,350,401	424,402	425,525	0.3%
Employee health benefits	5,395,200	438,293	465,805	6.3%
Police seizure	100,000	8,333	9,825	17.9%
Economic development	773,803	51,267	33,515	-34.6%
Hotel/motel tax	86,300	3,000	-	-100.0%
P.E.G.	139,873	1,320	1,320	0.0%
Grants	338,964	14,124	19,728	39.7%
Community Development Block Grant	125,000	10,417	-	-100.0%
Inspection Fees Fund	229,636	17,664	9,088	-48.6%
Juvenile diversion	40,376	3,106	1,291	-58.4%
Court technology	25,000	2,083	221	-89.4%
Court security	37,502	3,125	2,669	-14.6%
Golf course	248,990	-	-	0.0%
Disaster	-	-	-	0.0%
Total Expenses	\$ 97,651,068	\$ 6,756,587	\$ 6,242,372	-7.6%
Current Year				
Surplus/(Shortfall)	\$ 1,399,052	\$ (513,128)	\$ (4,155)	-99.2%
Year End Non-Operating	\$ -	\$ -	\$ -	
Ending Reserves	\$ 15,262,891	\$ 16,483,108	\$ 16,992,081	3.1%

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

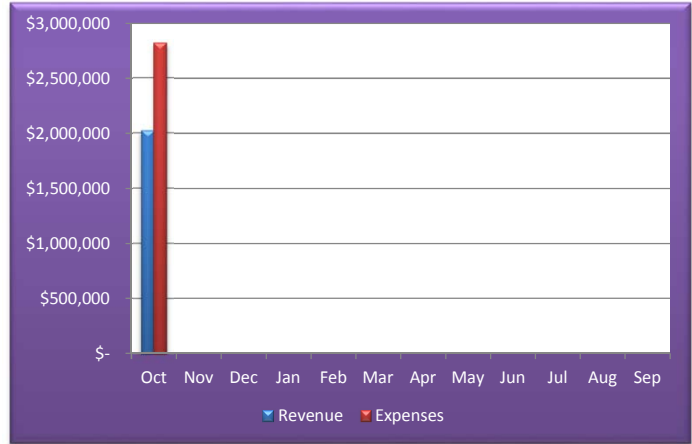


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
October 31, 2017**

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			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Total	\$ 2,025,311	\$ 2,821,015	\$ (795,704)
Cumulative Forecast	\$ 1,928,730	\$ 3,128,843	\$ (1,200,112)
Actual to Forecast \$	\$ 96,581	\$ (307,828)	\$ 404,408
Actual to Forecast %	5.0%	-9.8%	



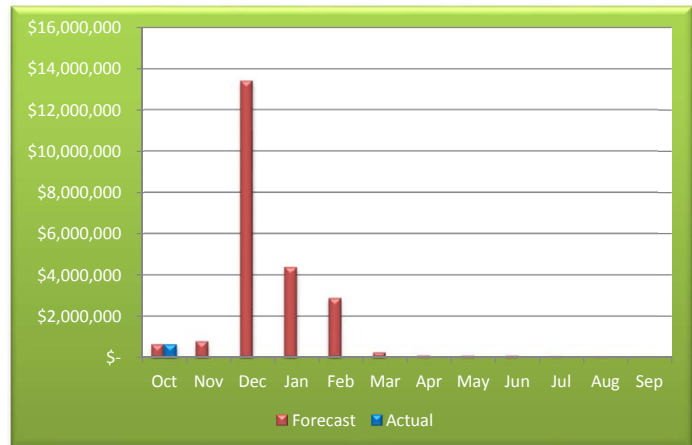
Positive

Cumulatively, the General Fund is better than forecasted for this time of the year, with revenues ahead of the forecast by 5.0% and expenses 9.8% 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		
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	\$ 628,761	\$ 930
Actual to Forecast			0.1%



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 0.1% above forecast for this time of the year.

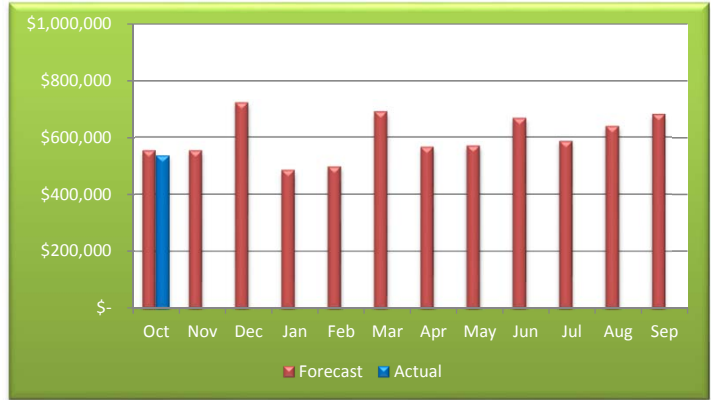


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
October 31, 2017**

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		
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	\$ 534,990	\$ (18,436)
Actual to Forecast			-3.3%



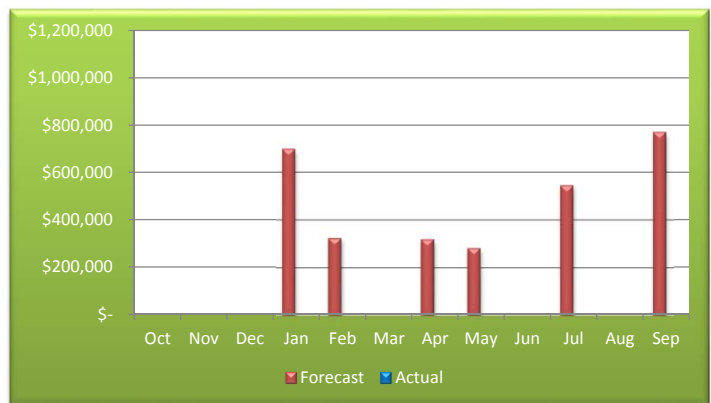
Warning

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 3.3% below forecast at this time of year.

REVENUE ANALYSIS

FRANCHISE FEES FY2018

<u>Month</u>	<u>2018 Forecast</u>	<u>2018 Actual</u>	<u>Monthly Variance</u>
Oct	\$ -	\$ -	\$ -
Nov	-		
Dec	-		
Jan	698,075		
Feb	325,000		
Mar	-		
Apr	318,782		
May	282,500		
Jun	-		
Jul	544,905		
Aug	-		
Sep	767,879		
Total	\$ 2,937,140	\$ -	\$ -
Actual to Forecast			0.0%



Positive

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.

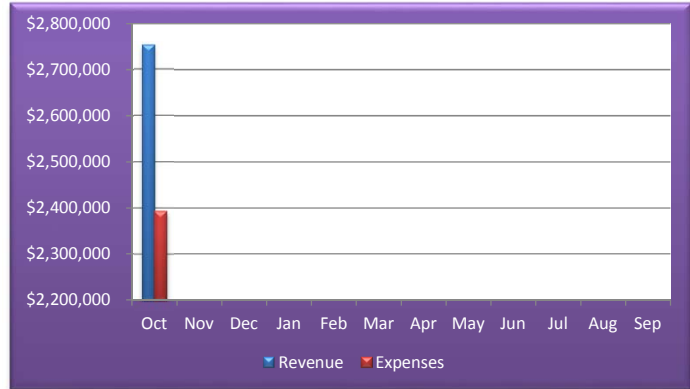


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
October 31, 2017**

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			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Total	\$ 2,753,400	\$ 2,393,989	\$ 359,411
Cumulative Forecast	\$ 2,830,329	\$ 2,576,208	\$ 254,121
Actual to Forecast \$	\$ (76,929)	\$ (182,219)	\$ 105,290
Actual to Forecast	-2.7%	-7.1%	



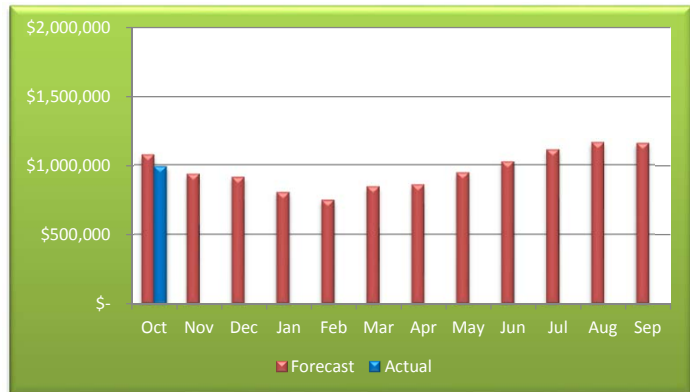
Warning

Utility fund revenues are 2.7% lower than forecast. Expenses are 7.1% 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		
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	\$ 989,879	\$ (82,447)
Actual to Forecast			-0.8%



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 0.8% lower than forecasted for this time of year.

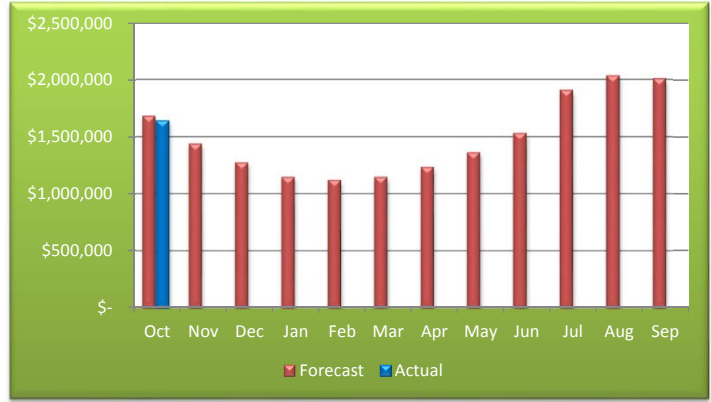


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
October 31, 2017**

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		
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	\$ 1,642,806	\$ (39,930)
Actual to Forecast			-0.3%



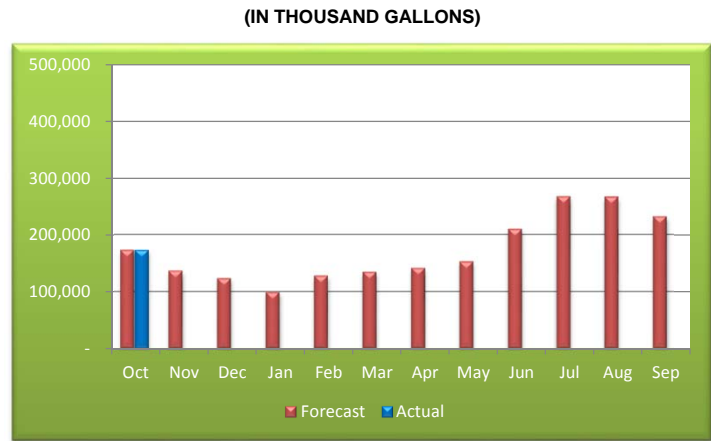
Positive

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 0.3% 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	173,056	-
Nov	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	173,056	-
Actual to Forecast			0.0%



Positive

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 October is an estimate.

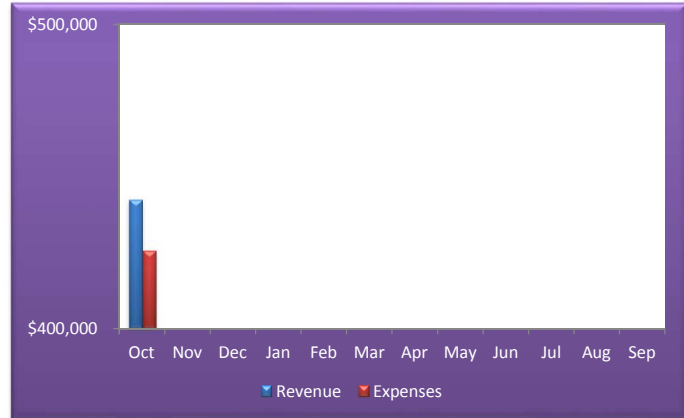


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
October 31, 2017**

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	\$ 442,216	\$ 425,525	\$ 16,690
Nov			-
Dec			-
Jan			-
Feb			-
Mar			-
Apr			-
May			-
Jun			-
Jul			-
Aug			-
Sep			-
Total	\$ 442,216	\$ 425,525	\$ 16,690
Cumulative Forecast	\$ 442,314	\$ 424,402	\$ 17,911
Actual to Forecast \$	\$ (98)	\$ 1,123	\$ (1,221)
Actual to Forecast	0.0%	0.3%	



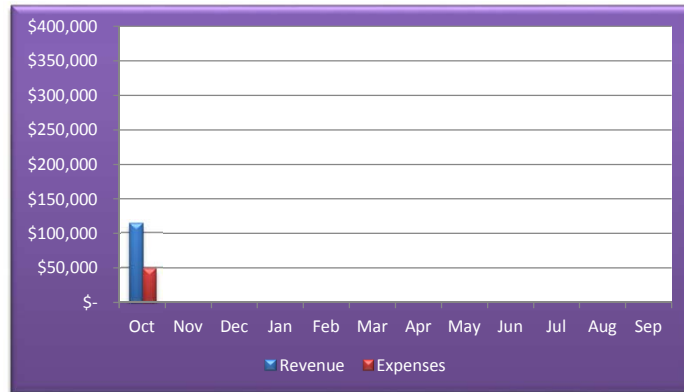
Positive

The Refuse Fund accounts for monies collected from customers on their utility bills and remitted to our solid waste provider. Revenues are currently on target with forecasted, and expenses are 0.3% 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	\$ 113,894	\$ 48,944	\$ 64,950
Nov			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Total	\$ 113,894	\$ 48,944	\$ 64,950
Cumulative Forecast	\$ 116,750	\$ 59,345	\$ 57,405
Actual to Forecast \$	\$ (2,856)	\$ (10,401)	\$ 7,546
Actual to Forecast	-2.4%	-17.5%	



Warning

The Drainage Fund accounts for monies collected from customers on their utility bills for the municipal drainage system. Cumulatively, the fund is netting less than forecasted for this time of the year, with revenues 2.4% lower than forecasted but expenses are 17.5% lower than forecasted.



**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
October 31, 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			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Total	\$ 258,253	\$ 9,437	\$ 248,816
Cumulative Forecast	\$ 257,513	\$ 15,056	\$ 242,457
Actual to Forecast \$	\$ 740	\$ (5,619)	\$ 6,359
Actual to Forecast	0.3%	-37.3%	



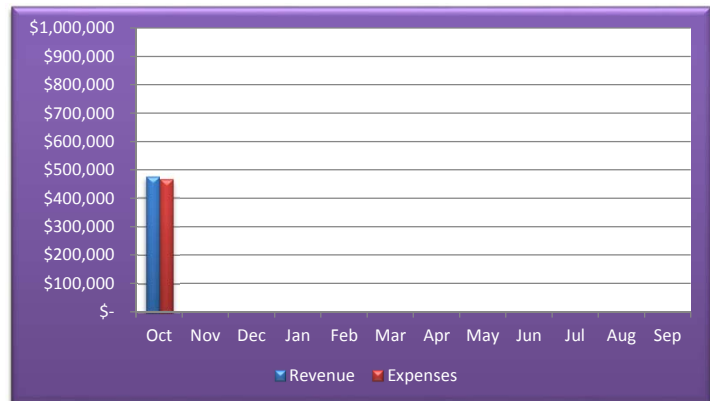
Positive

General Debt Service Fund is used to pay principal and interest on tax-supported debt. Revenues are 0.3% lower than projected, and expenses are 37.3% lower than expected. The fund makes semi-annual debt payments in February and August.

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			
Dec			
Jan			
Feb			
Mar			
Apr			
May			
Jun			
Jul			
Aug			
Sep			
Total	\$ 474,744	\$ 465,805	\$ 8,939
Cumulative Forecast	\$ 506,206	\$ 438,293	\$ 67,914
Actual to Forecast \$	\$ (31,462)	\$ 27,513	\$ (58,975)
Actual to Forecast	-6.2%	6.3%	



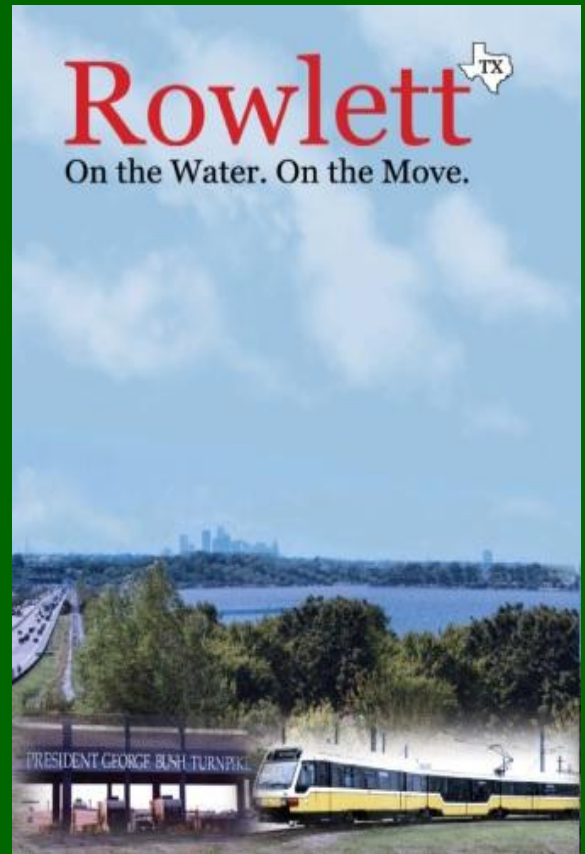
Negative

Employee Health Benefits Fund accounts for all health related claims paid from the City's partial self-insured fund. Overall, revenues are 6.2% lower than forecast, and expenses are 6.3% more than forecast.



Comprehensive Monthly Financial Report

**October 2017
Supplement**



**CITY OF ROWLETT
GENERAL FUND
FY 2017 - 2018
October 31, 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	\$ 1,181,251	\$ 1,163,751	-1.5%
Franchise fees	2,937,140	-	-	0.0%
Licenses & permits	1,177,340	64,921	236,127	263.7%
Fees & charges	2,935,473	168,836	142,700	-15.5%
Fines & forfeitures	900,000	75,000	54,771	-27.0%
Interest earnings	50,000	4,167	3,167	-24.0%
Other	742,089	52,246	42,486	-18.7%
Total External Revenues	<u>38,678,520</u>	<u>1,546,420</u>	<u>1,643,001</u>	6.2%
Internal Revenues:				
Transfers from other funds	<u>4,587,730</u>	<u>382,311</u>	<u>382,310</u>	0.0%
Total Revenues	<u>\$ 43,266,250</u>	<u>\$ 1,928,730</u>	<u>\$ 2,025,311</u>	5.0%
EXPENSES				
Expenditures:				
Personnel costs	\$ 29,497,273	\$ 1,531,249	\$ 1,392,506	-9.1%
Supplies	1,923,956	160,330	93,413	-41.7%
Legal and professional	1,503,829	125,319	88,344	-29.5%
Utilities	1,333,309	111,109.08	124,445	12.0%
Purchase services	6,094,180	943,257	866,186	-8.2%
Capital equipment	322,430	-	-	
Total Expenditures	<u>40,674,977</u>	<u>2,871,264</u>	<u>2,564,894</u>	-10.7%
Internal Expenditures:				
Transfers to other funds	<u>3,090,945</u>	<u>257,579</u>	<u>256,121</u>	-0.6%
Total Expenses	<u>\$ 43,765,922</u>	<u>\$ 3,128,843</u>	<u>\$ 2,821,015</u>	-9.8%
Current Year Surplus/(Shortfall)	<u>\$ (499,672)</u>	<u>\$ (1,200,112)</u>	<u>\$ (795,704)</u>	
Year end non-operating	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Ending Reserves	<u>\$ 5,897,222</u>	<u>\$ 5,757,896</u>	<u>\$ 6,162,304</u>	

**CITY OF ROWLETT
WATER & SEWER FUND
FY 2017 - 2018
October 31, 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	\$ 1,682,736	\$ 1,642,806	-2.4%
Wastewater sales	11,552,352	1,072,326	989,879	-7.7%
Other fees & charges	836,233	69,686	113,660	63.1%
Interest earnings	10,000	833	2,307	176.9%
Total External Revenues	30,300,029	2,825,581	2,748,653	-2.7%
Internal Revenues:				
Transfers from other funds	56,971	4,748	4,747	0.0%
Total Revenues	\$ 30,357,000	\$ 2,830,329	\$ 2,753,400	-2.7%
EXPENSES				
Expenditures:				
Personnel costs	\$ 2,615,178	\$ 137,193	\$ 137,149	0.0%
Supplies	340,493	28,374	20,477	-27.8%
Water purchases	8,923,470	752,780	752,780	0.0%
Wastewater treatment	4,720,894	415,439	345,146	-16.9%
Purchase services	2,211,271	319,182	237,887	-25.5%
Capital equipment	102,864	-	-	
Capital improvements	2,400,000	200,000	200,000	0.0%
Debt service	4,500,000	383,774	361,087	-5.9%
Total Expenditures	25,814,170	2,236,742	2,054,526	-8.1%
Internal Expenditures:				
Transfers to other funds	4,073,593	339,466	339,463	0.0%
Total Expenses	\$ 29,887,763	\$ 2,576,208	\$ 2,393,989	-7.1%
Current Year Surplus/(Shortfall)	\$ 469,237	\$ 254,121	\$ 359,411	
Year end non-operating	\$ -	\$ -	\$ -	
Ending Reserves	\$ 6,912,115	\$ 6,696,999	\$ 6,802,289	

**CITY OF ROWLETT
DEBT SERVICE FUND
FY 2017 - 2018
October 31, 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	\$ 256,680	\$ 257,947	0.5%
Interest earnings	10,000	833	306	-63.3%
Other	-	-	-	0.0%
Total External Revenues	9,265,384	257,513	258,253	0.3%
Internal Revenues:				
Transfers from other funds	243,990	-	-	#DIV/0!
Total Revenues	\$ 9,509,374	\$ 257,513	\$ 258,253	0.3%
EXPENSES				
Expenditures:				
Debt service	\$ 8,749,892	\$ -	\$ -	#DIV/0!
Legal and professional	180,669	15,056	9,437	-37.3%
Total Expenses	\$ 8,930,561	\$ 15,056	\$ 9,437	-37.3%
Current Year Surplus/(Shortfall)	\$ 578,813	\$ 242,457	\$ 248,816	
Ending Reserves	\$ 1,249,398	\$ 913,042	\$ 919,401	

**CITY OF ROWLETT
DRAINAGE FUND
FY 2017 - 2018
October 31, 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	\$ 116,667	\$ 113,733	-2.5%
Interest earnings	1,000	83	161	93.0%
Total Revenues	\$ 1,401,000	\$ 116,750	\$ 113,894	-2.4%
EXPENSES				
Expenditures:				
Personnel costs	\$ 109,808	\$ 5,490	\$ 5,889	7.3%
Supplies	51,770	4,314	497	-88.5%
Purchase services	137,152	6,985	-	-100.0%
Capital improvements	335,502	27,959	27,959	0.0%
Debt service	366,375	-	-	
Total Expenditures	1,000,607	44,748	34,345	-23.2%
Internal Expenditures:				
Transfers to other funds	175,170	14,598	14,599	0.0%
Total Expenses	\$ 1,175,777	\$ 59,345	\$ 48,944	-17.5%
Current Year Surplus/(Shortfall)	\$ 225,223	\$ 57,405	\$ 64,950	
Year end non-operating	\$ -	\$ -	\$ -	
Ending Reserves	\$ 481,052	\$ 313,234	\$ 320,779	

**CITY OF ROWLETT
REFUSE FUND
FY 2017 - 2018
October 31, 2017**

BUDGET DATA

	2018 <u>BUDGET</u>	2018 <u>FORECAST</u>	2018 <u>YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 370,479	\$ 370,479	\$ 370,479	
REVENUES				
External Revenues:				
Fees & charges	\$ 6,353,765	\$ 442,116	\$ 441,825	-0.1%
Interest earnings	1,600	22	219	878.5%
Other	2,100	175	171	-2.2%
Total Revenues	\$ 6,357,465	\$ 442,314	\$ 442,216	0.0%
EXPENSES				
Expenditures:				
Personnel	\$ 43,673	\$ 2,184	\$ 1,422	-34.9%
Solid waste collection	4,960,418	310,026	307,377	-0.9%
Purchase services	20,844	1,737	6,271	261.0%
Total Expenditures	5,024,935	313,947	315,070	0.4%
Internal Expenditures:				
Transfers to other funds	1,325,466	110,456	110,456	0.0%
Total Expenses	\$ 6,350,401	\$ 424,402	\$ 425,525	0.3%
Current Year Surplus/(Shortfall)	\$ 7,064	\$ 17,911	\$ 16,690	
Year end non-operating	\$ -	\$ -	\$ -	
Ending Reserves	\$ 377,543	\$ 388,390	\$ 387,169	

**CITY OF ROWLETT
EMPLOYEE HEALTH BENEFITS FUND
FY 2017 - 2018
October 31, 2017**

BUDGET DATA

	2018 <u>BUDGET</u>	2018 <u>FORECAST</u>	2018 <u>YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 279,226	\$ 279,226	\$ 279,226	
REVENUES				
External Revenues:				
Employee Contributions	\$ 870,475	\$ 72,540	\$ 71,650	-1.2%
City Contributions	4,560,000	380,000	350,333	-7.8%
Retiree Contributions	80,000	6,667	5,652	-15.2%
City HRA Contributions	60,000	45,000	45,000	0.0%
Other	215,200	2,000	2,110	5.5%
Total Revenues	\$ 5,785,675	\$ 506,206	\$ 474,744	-6.2%
EXPENSES				
Expenditures:				
Benefit Administration	440,233	36,686	\$ 42,744	16.5%
Individual Stop Loss	506,309	42,192	42,192	0.0%
Benefit Payments	4,185,535	348,795	361,730	3.7%
OPEB Distributions	100,000	-	-	0.0%
Wellness	73,900	6,158	14,682	138.4%
Personnel	89,223	4,461	4,457	-0.1%
Total Expenses	\$ 5,395,200	\$ 438,293	\$ 465,805	6.3%
Current Year Surplus/(Shortfall)	\$ 390,475	\$ 67,914	\$ 8,939	
Ending Reserves	\$ 669,701	\$ 347,140	\$ 288,165	

**CITY OF ROWLETT
DISASTER FUND
FY 2017 - 2018
October 31, 2017**

BUDGET DATA

	2018 <u>BUDGET</u>	0	2018 <u>FORECAST</u>	0	2018 <u>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	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	<u>0.0%</u>
EXPENSES						
Expenditures:						
Personnel costs	\$ -		\$ -		\$ -	0.0%
Supplies	-		-		-	0.0%
Legal and professional	-		-		-	0.0%
Purchase services	-		-		-	0.0%
Capital equipment	-		-		-	0.0%
Total Expenditures	-		-		-	0.0%
Internal Expenditures:						
Transfers to other funds	-		-		-	0.0%
Total Expenses	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	<u>0.0%</u>
Current Year Surplus/(Shortfall)	<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>	
Ending Reserves	<u>\$ -</u>		<u>\$ (484,228)</u>		<u>\$ (484,228)</u>	

**CITY OF ROWLETT
ECONOMIC DEVELOPMENT FUND
FY 2017 - 2018
October 31, 2017**

BUDGET DATA

	2018 <u>BUDGET</u>	2018 <u>FORECAST</u>	2018 <u>YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 740,855	\$ 740,855	\$ 740,855	
Total Revenues	<u>\$ 683,453</u>	<u>\$ 56,954</u>	<u>\$ 57,564</u>	<u>1.1%</u>
Total Expenses	<u>\$ 773,803</u>	<u>\$ 51,267</u>	<u>\$ 33,515</u>	<u>-34.6%</u>
Current Year Surplus/(Shortfall)	<u>\$ (90,350)</u>	<u>\$ 5,687</u>	<u>\$ 24,048</u>	
Ending Reserves	<u>\$ 650,505</u>	<u>\$ 746,542</u>	<u>\$ 764,903</u>	

**CITY OF ROWLETT
P.E.G. FUND
FY 2017 - 2018
October 31, 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	\$ 176,000	\$ 83	\$ 193	131.1%
Total Expenses Current Year	\$ 139,873	\$ 1,320	\$ 1,320	0.0%
Surplus/(Shortfall)	\$ 36,127	\$ (1,237)	\$ (1,127)	
Ending Reserves	\$ 369,113	\$ 298,480	\$ 298,590	

**CITY OF ROWLETT
POLICE SEIZURE FUND
FY 2017 - 2018
October 31, 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	\$ 95,000	\$ 7,917	\$ -	-100.0%
Total Expenses Current Year	\$ 100,000	\$ 8,333	\$ 9,825	17.9%
Surplus/(Shortfall)	\$ (5,000)	\$ (417)	\$ (9,825)	
Ending Reserves	\$ 381,671	\$ 264,548	\$ 255,140	

**CITY OF ROWLETT
GOLF FUND
FY 2017 - 2018
October 31, 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	\$ 67	\$ 72	7.8%
Total Expenses Current Year	\$ 248,990	\$ -	\$ -	0.0%
Surplus/(Shortfall)	\$ 3,351	\$ 67	\$ 72	
Ending Reserves	\$ 151,578	\$ 148,294	\$ 148,299	

**CITY OF ROWLETT
HOTEL/MOTEL FUND
FY 2017 - 2018
October 31, 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	\$ 6,923	\$ 6,961	0.5%
Total Expenses Current Year	\$ 86,300	\$ 3,000	\$ -	-100.0%
Surplus/(Shortfall)	\$ 4,200	\$ 3,923	\$ 6,961	
Ending Reserves	\$ 15,215	\$ 86,063	\$ 89,101	

**CITY OF ROWLETT
CDBG FUND
FY 2017 - 2018
October 31, 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
October 31, 2017**

BUDGET DATA

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ -	\$ -	\$ -	
Total Revenues	\$ 359,237	\$ 29,936	\$ 19,728	-34.1%
Total Expenses Current Year	\$ 338,964	\$ 14,124	\$ 19,728	39.7%
Surplus/(Shortfall)	\$ 20,273	\$ 15,813	\$ -	
Ending Reserves	\$ 20,273	\$ 15,813	\$ -	

**CITY OF ROWLETT
JUVENILE DIVERSION FUND
FY 2017 - 2018
October 31, 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	<u>\$ 28,250</u>	<u>\$ 2,354</u>	<u>\$ 2,538</u>	<u>7.8%</u>
Total Expenses Current Year	<u>\$ 40,376</u>	<u>\$ 3,106</u>	<u>\$ 1,291</u>	<u>-58.4%</u>
Surplus/(Shortfall)	<u>\$ (12,126)</u>	<u>\$ (752)</u>	<u>\$ 1,247</u>	
Ending Reserves	<u>\$ 144,631</u>	<u>\$ 159,583</u>	<u>\$ 161,582</u>	

**CITY OF ROWLETT
COURT TECHNOLOGY FUND
FY 2017 - 2018
October 31, 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	<u>\$ 25,075</u>	<u>\$ 2,090</u>	<u>\$ 2,022</u>	<u>-3.3%</u>
Total Expenses Current Year	<u>\$ 25,000</u>	<u>\$ 2,083</u>	<u>\$ 221</u>	<u>-89.4%</u>
Surplus/(Shortfall)	<u>\$ 75</u>	<u>\$ 6</u>	<u>\$ 1,801</u>	
Ending Reserves	<u>\$ 27,456</u>	<u>\$ 6,053</u>	<u>\$ 7,848</u>	

**CITY OF ROWLETT
COURT SECURITY
FY 2017 - 2018
October 31, 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>\$ 3,042</u>	<u>\$ 1,512</u>	<u>-50.3%</u>
Total Expenses Current Year	<u>\$ 37,502</u>	<u>\$ 3,125</u>	<u>\$ 2,669</u>	<u>-14.6%</u>
Surplus/(Shortfall)	<u>\$ (1,002)</u>	<u>\$ (84)</u>	<u>\$ (1,157)</u>	
Ending Reserves	<u>\$ (1,002)</u>	<u>\$ 489</u>	<u>\$ (585)</u>	

**CITY OF ROWLETT
INSPECTION FEES
FY 2017 - 2018
October 31, 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>\$ 41,833</u>	<u>\$ 79,811</u>	<u>90.8%</u>
Total Expenses Current Year	<u>\$ 229,636</u>	<u>\$ 17,664</u>	<u>\$ 9,088</u>	<u>-48.6%</u>
Surplus/(Shortfall)	<u>\$ 272,364</u>	<u>\$ 24,169</u>	<u>\$ 70,723</u>	
Ending Reserves	<u>\$ 520,094</u>	<u>\$ 341,362</u>	<u>\$ 387,916</u>	



**CITY OF ROWLETT, TEXAS
GENERAL FUND DASHBOARD
October 31, 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	627,831	628,761	0.1%
City sales tax	7,202,060	553,426	534,990	-3.3%
Mixed drink tax	96,000	-	-	0.0%
Total	29,936,475	1,181,257	1,163,751	-1.5%
Franchise Fees:				
Electric	1,501,140	-	-	0.0%
Telephone	881,000	-	-	0.0%
Gas	325,000	-	-	0.0%
Cable	230,000	-	-	0.0%
Total	2,937,140	-	-	0.0%
Licenses and Permits:				
Other	1,177,340	64,921	236,127	263.7%
Total	1,177,340	64,921	236,127	263.7%
Charges for Service:				
GISD resource officer	242,475	20,207	20,207	0.0%
Ambulance fees	930,000	64,000	62,448	-2.4%
911 Emergency	473,000	6,800	6,940	2.1%
Mowing fees	176,000	28,266	11,617	-58.9%
Other fees & charges	1,114,000	49,560	41,488	-16.3%
Total	2,935,475	168,832	142,700	-15.5%
Fines and Forfeitures:				
Municipal court fines	900,000	75,000	54,771	-27.0%
Total	900,000	75,000	54,771	-27.0%
Other:				
Interest earnings	50,000	4,167	3,167	-24.0%
Miscellaneous	742,090	52,245	42,486	-18.7%
Total	792,090	56,412	45,653	-19.1%
Internal Transfers:				
Transfers	4,587,730	382,310	382,310	0.0%
Total	4,587,730	382,310	382,310	0.0%
Total Revenues	43,266,250	1,928,730	2,025,311	5.0%



**CITY OF ROWLETT, TEXAS
GENERAL FUND DASHBOARD
October 31, 2017**

BUDGET SUMMARY OF GENERAL FUND FY2018

Expenditure Summary

Expenditures	2018 BUDGET	2018 FORECAST	2018 YEAR TO DATE	VARIANCE
Personnel Services	\$ 29,497,273	\$ 1,531,249	\$ 1,392,506	-9.1%
Supplies	\$ 1,923,956	\$ 160,330	\$ 93,413	-41.7%
Purchase Services	8,931,318	1,179,685	1,078,975	-8.5%
Capital Outlay	322,430	-	-	0.0%
Transfers Out	3,090,945	257,579	256,121	-0.6%
Total	\$ 43,765,922	\$ 3,128,843	\$ 2,821,015	-9.8%

By Division	2018 BUDGET	2018 FORECAST	2018 YEAR TO DATE	VARIANCE
City Council	\$ 131,595	\$ 20,966	\$ 19,867	-5.2%
City Manager	926,745	\$ 41,270	\$ 34,207	-17.1%
City Secretary	377,562	\$ 18,336	\$ 16,781	-8.5%
Development Services	3,262,130	\$ 140,000	\$ 131,805	-5.9%
Finance	1,272,604	\$ 149,969	\$ 142,537	-5.0%
Fire	9,963,361	\$ 947,261	\$ 850,871	-10.2%
Human Resources	649,030	\$ 42,559	\$ 39,866	-6.3%
Information Technology	1,465,143	\$ 102,526	\$ 49,062	-52.1%
Judicial Services	782,530	\$ 48,018	\$ 27,275	-43.2%
Library	1,235,187	\$ 103,073	\$ 94,790	-8.0%
Parks	4,208,282	\$ 254,908	\$ 156,275	-38.7%
Police	11,083,738	\$ 554,233	\$ 564,219	1.8%
Public Works	4,316,018	\$ 270,768	\$ 250,997	-7.3%
Non-Departmental	4,091,994	\$ 434,956	\$ 442,464	1.7%
Total	\$ 43,765,922	\$ 3,128,843	\$ 2,821,015	-9.8%