



**Comprehensive  
Monthly  
Financial Report**

**September 2018**





# MONTHLY FINANCIAL REPORT

## PERFORMANCE AT A GLANCE

**September 2018**

	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	POSITIVE	Page 6
FRANCHISE FEES	POSITIVE	Page 6
UTILITY FUND REV VS EXP	POSITIVE	Page 7
SEWER REVENUES	POSITIVE	Page 7
WATER REVENUES	POSITIVE	Page 8
WATER USAGE	POSITIVE	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**

**September 30, 2018 – NEWS FOR YOU**

**ECONOMY**

**National GDP:** 

GDP - the output of goods and services produced by labor and property located in the US – Real gross domestic product (GDP) increased at an annual rate of 3.5% in the 3rd quarter of 2018, according to the second estimate released by the Bureau of Economic Analysis on November 28, 2018. In the 2nd quarter, real GDP increased 4.2%. With this second estimate for the 3rd quarter, the general picture of economic growth remains the same; the revision primarily reflected upward revisions to nonresidential fixed investment and private inventory investment that were partly offset by a downward revision to personal consumption expenditures.


**Texas Retail Sales:** 

Texas retail sales totaled \$45.1 billion for the month of May, an increase of \$0.5 billion over April 2018. June, July and August are 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 decreased 0.3% between August and September.

**UNEMPLOYMENT**

**National Unemployment:** 

The national unemployment rate was 3.7% in September; a decrease of 0.2% from the month of August.

**State-Wide:** 

The Texas unemployment rate decreased from 3.9% in August to 3.7% in September. Note – state-wide unemployment rates are not seasonally adjusted

**Rowlett:** 

The City of Rowlett unemployment rate decreased from 3.5% in August to 3.3% in September. Note – city unemployment rates are not seasonally adjusted.

Attached is the Comprehensive Monthly Financial report for September 2018. Twelve months of FY2018, or 100% of the fiscal year is complete.

**Revenues:** Overall, the City has earned or received \$103.1 million for FY2018. This amount is 104.5% of the approved operating budget of \$98.6 million and is 4.5% more than forecast through the month of September.

- General Fund revenues are \$868 thousand or 2.0% more than expected
- Utility Fund revenues are \$1.5 million or 4.9% more than expected.

**Expenses:** Expenses totaled \$97.9 million year-to-date for FY2018. This amount is 100.6% of the approved operating budget of \$97.4 million and is 0.6% more than forecast through the month of September.

- General Fund expenses are \$515 thousand or 1.2% lower than expected.
- Utility Fund expenses are \$339 thousand or 1.1% lower than expected.

**Surplus:** The net surplus from operations through September is \$5.2 million which is \$3.9 million more than expected. The approved operating budget for the fiscal year anticipated a total increase of \$1.2 million.

**NOTEWORTHY**

**FISCAL YEAR 2019 BUDGET ADOPTED**

The FY2019 Budget was adopted at the regular City Council meeting held on Tuesday, September 18. 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 two pennies, as was presented in the Proposed FY2019 budget.

For the average home value of just around \$200,000, the cost per day for all city services in the General Fund is \$2.91 per day.



**CITY OF ROWLETT, TEXAS  
FINANCIAL STATUS DASHBOARD  
September 30, 2018**

**BUDGET SUMMARY OF ALL FUNDS FY2018**

	2018 <u>Budget</u>	2018 <u>Forecast</u>	2018 <u>Year-to-Date</u>	<u>Variance</u>
<b>Beginning Reserves</b>	<b>\$ 14,113,838</b>	<b>\$ 16,713,134</b>	<b>\$ 16,713,134</b>	<b>0.0%</b>
<b>Revenues:</b>				
General	43,473,145	43,473,145	44,341,101	2.0%
Water & sewer	30,357,000	30,357,000	31,843,791	4.9%
Debt service	9,509,374	9,509,374	9,795,715	3.0%
Drainage	1,401,000	1,401,000	1,392,392	-0.6%
Refuse	5,719,465	5,719,465	5,774,040	1.0%
Employee health benefits	5,785,675	5,785,675	5,890,932	1.8%
Police seizure	95,000	95,000	146,536	54.2%
Economic development	683,453	683,453	716,785	4.9%
Hotel/motel tax	90,500	90,500	85,318	-5.7%
P.E.G.	176,000	176,000	160,964	-8.5%
Grants	359,237	359,237	652,326	81.6%
Community Development Block Grant	125,000	125,000	214,866	71.9%
Inspection Fees Fund	502,000	502,000	662,888	32.0%
Juvenile diversion	28,250	28,250	36,179	28.1%
Court technology	25,075	25,075	28,282	12.8%
Court security	36,500	36,500	38,548	5.6%
Golf course	252,341	252,341	253,180	0.3%
Disaster	-	-	1,056,146	100.0%
<b>Total Revenues</b>	<b>\$ 98,619,015</b>	<b>\$ 98,619,015</b>	<b>\$ 103,089,989</b>	<b>4.5%</b>
<b>Expenses:</b>				
General	43,433,441	43,433,441	42,918,530	-1.2%
Water & sewer	29,797,108	29,679,356	29,340,586	-1.1%
Debt service	9,692,932	9,692,932	9,679,691	-0.1%
Drainage	1,330,805	1,330,805	1,260,077	-5.3%
Refuse	5,711,557	5,711,557	5,740,722	0.5%
Employee health benefits	5,560,550	5,560,550	5,750,623	3.4%
Police seizure	100,000	100,000	266,395	166.4%
Economic development	538,453	538,453	527,070	-2.1%
Hotel/motel tax	86,300	86,300	114,142	32.3%
P.E.G.	138,553	138,553	26,335	-81.0%
Grants	338,964	338,964	505,998	49.3%
Community Development Block Grant	125,000	125,000	238,009	90.4%
Inspection Fees Fund	227,318	227,318	208,479	-8.3%
Juvenile diversion	40,376	40,376	31,612	-21.7%
Court technology	25,000	25,000	12,438	-50.2%
Court security	37,502	37,502	45,356	20.9%
Golf course	248,990	248,990	252,490	1.4%
Disaster	-	-	1,014,506	100.0%
<b>Total Expenses</b>	<b>\$ 97,432,849</b>	<b>\$ 97,315,097</b>	<b>\$ 97,933,058</b>	<b>0.6%</b>
<b>Current Year Surplus/(Shortfall)</b>	<b>\$ 1,186,166</b>	<b>\$ 1,303,917</b>	<b>\$ 5,156,931</b>	<b>295.5%</b>
<b>Year End Non-Operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Ending Reserves</b>	<b>\$ 15,050,005</b>	<b>\$ 18,017,051</b>	<b>\$ 21,870,065</b>	<b>21.4%</b>

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

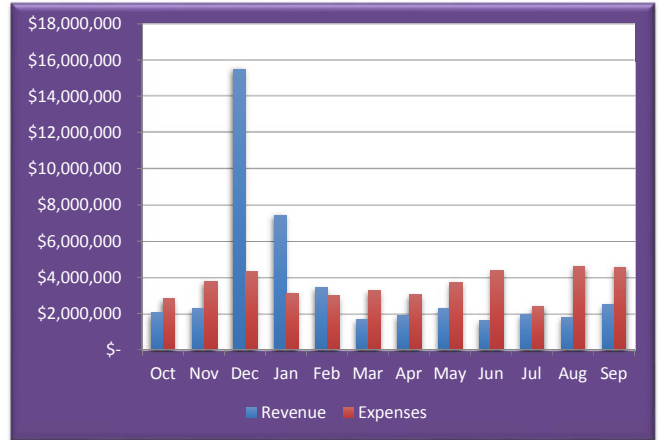


**CITY OF ROWLETT, TEXAS  
FINANCIAL STATUS DASHBOARD  
September 30, 2018**

**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	15,490,731	4,300,833	11,189,898
Jan	7,446,301	3,134,945	4,311,356
Feb	3,421,534	2,974,580	446,954
Mar	1,658,480	3,252,184	(1,593,704)
Apr	1,896,150	3,037,026	(1,140,876)
May	2,262,921	3,701,738	(1,438,817)
Jun	1,612,475	4,355,947	(2,743,472)
Jul	1,965,302	2,409,212	(443,910)
Aug	1,806,844	4,605,377	(2,798,533)
Sep	2,487,809	4,547,459	(2,059,650)
<b>Total</b>	<b>\$ 44,341,101</b>	<b>\$ 42,918,530</b>	<b>\$ 1,422,571</b>
<b>Cumulative Forecast</b>	<b>\$ 43,473,145</b>	<b>\$ 43,433,441</b>	<b>\$ 39,703</b>
<b>Actual to Forecast \$</b>	<b>\$ 867,956</b>	<b>\$ (514,912)</b>	<b>\$ 1,382,868</b>
<b>Actual to Forecast %</b>	<b>2.0%</b>	<b>-1.2%</b>	



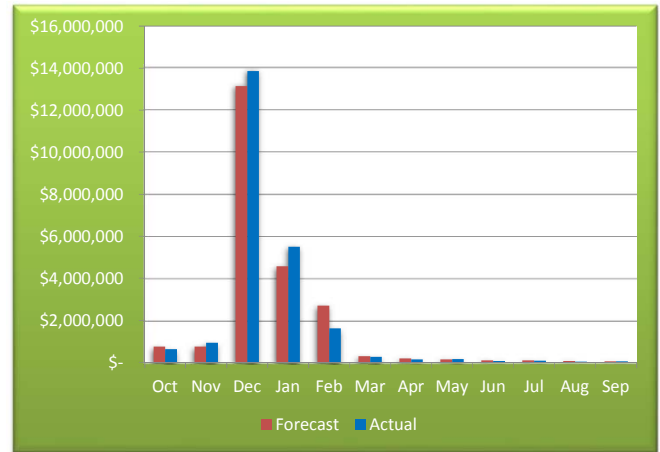
Positive

Cumulatively, the General Fund is better than forecasted for this time of the year, with revenues ahead of the forecast by 2.0% and expenses 1.2% lower than forecasted.

**REVENUE ANALYSIS**

**PROPERTY TAXES FY2018**

<u>Month</u>	<u>2018 Forecast</u>	<u>2018 Actual</u>	<u>Monthly Variance</u>
Oct	\$ 737,684	628,761	\$ (108,923)
Nov	737,684	932,904	195,220
Dec	13,136,089	13,854,521	718,432
Jan	4,569,918	5,489,101	919,183
Feb	2,698,886	1,609,997	(1,088,889)
Mar	286,832	251,396	(35,436)
Apr	174,120	136,281	(37,838)
May	129,034	151,717	22,682
Jun	83,949	60,760	(23,190)
Jul	83,949	68,751	(15,199)
Aug	61,406	25,512	(35,894)
Sep	38,864	39,218	355
<b>Total</b>	<b>\$ 22,738,416</b>	<b>\$ 23,248,919</b>	<b>\$ 510,503</b>
<b>Actual to Forecast</b>			<b>2.2%</b>



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 2.2% above forecast.

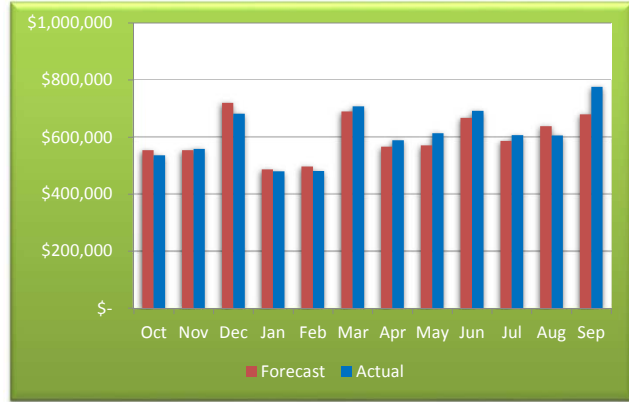


**CITY OF ROWLETT, TEXAS  
FINANCIAL STATUS DASHBOARD  
September 30, 2018**

**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	557,662	4,235
Dec	719,991	681,190	(38,801)
Jan	485,725	478,900	(6,825)
Feb	496,471	480,486	(15,985)
Mar	688,827	707,400	18,573
Apr	565,247	587,679	22,432
May	570,620	613,167	42,547
Jun	666,260	691,427	25,167
Jul	585,664	605,821	20,157
Aug	637,246	605,235	(32,011)
Sep	679,156	775,094	95,938
<b>Total</b>	<b>\$ 7,202,060</b>	<b>\$ 7,319,051</b>	<b>\$ 116,990</b>
<i>Actual to Forecast</i>			1.6%



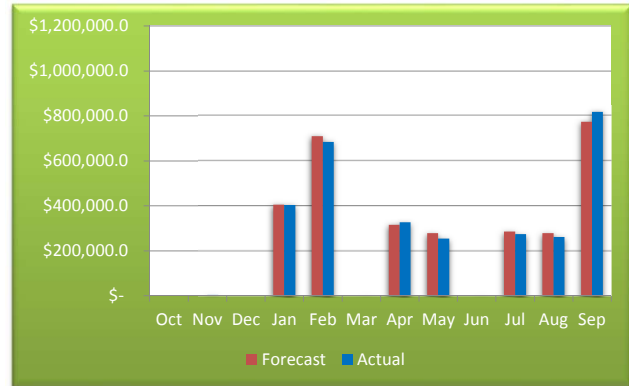
Positive

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 1.6% above forecast.

**REVENUE ANALYSIS**

**FRANCHISE FEES FY2018**

<u>Month</u>	<u>2018 Forecast</u>	<u>2018 Actual</u>	<u>Monthly Variance</u>
Oct	\$ -	\$ -	\$ -
Nov	-	3,265	3,265
Dec	-	-	-
Jan	405,308	403,799	(1,509)
Feb	709,645	683,544	(26,102)
Mar	-	9	9
Apr	315,239	326,995	11,755
May	277,750	254,075	(23,675)
Jun	-	9	9
Jul	285,217	273,460	(11,756)
Aug	277,750	261,644	(16,106)
Sep	773,126	818,059	44,933
<b>Total</b>	<b>\$ 3,044,035</b>	<b>\$ 3,024,859</b>	<b>\$ (19,176)</b>
<i>Actual to Forecast</i>			-0.6%



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. Overall, franchise fees are 0.6% below forecast.



**CITY OF ROWLETT, TEXAS  
FINANCIAL STATUS DASHBOARD  
September 30, 2018**

**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	2,262,853	2,498,711	(235,858)
Jan	2,316,159	2,287,625	28,534
Feb	1,933,048	2,487,116	(554,068)
Mar	2,140,906	2,307,902	(166,996)
Apr	2,434,917	2,495,468	(60,551)
May	2,901,264	2,486,697	414,567
Jun	3,031,349	2,375,438	655,910
Jul	3,363,045	2,322,813	1,040,232
Aug	3,465,987	2,230,700	1,235,287
Sep	2,750,822	2,992,803	(241,981)
<b>Total</b>	<b>\$ 31,843,791</b>	<b>\$ 29,340,586</b>	<b>\$ 2,503,206</b>
<b>Cumulative Forecast</b>	<b>\$ 30,357,000</b>	<b>\$ 29,679,356</b>	<b>\$ 677,644</b>
<b>Actual to Forecast \$</b>	<b>\$ 1,486,791</b>	<b>\$ (338,771)</b>	<b>\$ 1,825,562</b>
<b>Actual to Forecast</b>	<b>4.9%</b>	<b>-1.1%</b>	



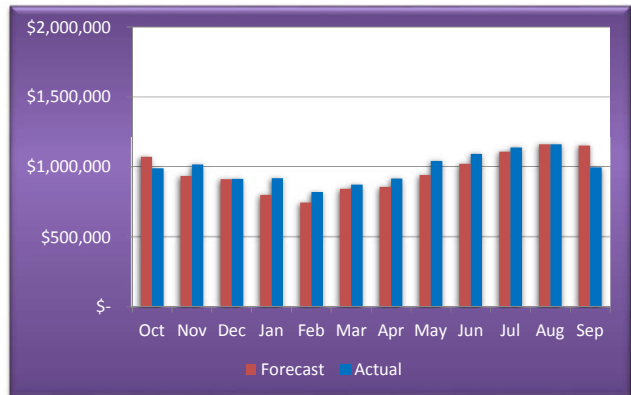
Positive

Utility fund revenues are 4.9% higher than forecast. Expenses are 1.1% lower than forecast.

**REVENUE ANALYSIS**

**SEWER REVENUES FY2018**

<u>Month</u>	<u>2018 Forecast</u>	<u>2018 Actual</u>	<u>Monthly Variance</u>
Oct	\$ 1,072,289	\$ 989,879	\$ (82,410)
Nov	934,701	1,017,290	82,589
Dec	911,134	915,155	4,021
Jan	800,925	919,881	118,956
Feb	745,935	821,745	75,810
Mar	842,629	873,460	30,831
Apr	857,069	917,526	60,457
May	942,787	1,042,735	99,948
Jun	1,022,037	1,092,059	70,023
Jul	1,107,986	1,138,398	30,412
Aug	1,161,473	1,161,364	(110)
Sep	1,153,387	997,061	(156,326)
<b>Total</b>	<b>\$ 11,552,352</b>	<b>\$ 11,886,552</b>	<b>\$ 334,200</b>
<b>Actual to Forecast</b>			<b>2.9%</b>



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 2.9% above forecast.

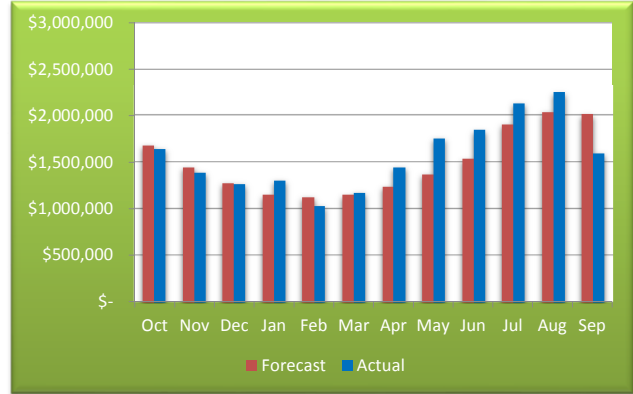


**CITY OF ROWLETT, TEXAS  
FINANCIAL STATUS DASHBOARD  
September 30, 2018**

**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	1,264,631	(11,742)
Jan	1,149,273	1,302,163	152,890
Feb	1,122,421	1,030,580	(91,841)
Mar	1,149,273	1,171,447	22,174
Apr	1,235,200	1,444,980	209,780
May	1,364,090	1,752,458	388,368
Jun	1,532,364	1,842,801	310,438
Jul	1,906,504	2,132,114	225,610
Aug	2,033,604	2,245,782	212,178
Sep	2,010,332	1,594,830	(415,502)
<b>Total</b>	<b>\$ 17,901,444</b>	<b>\$ 18,809,843</b>	<b>\$ 908,399</b>
<b>Actual to Forecast</b>			<b>5.1%</b>



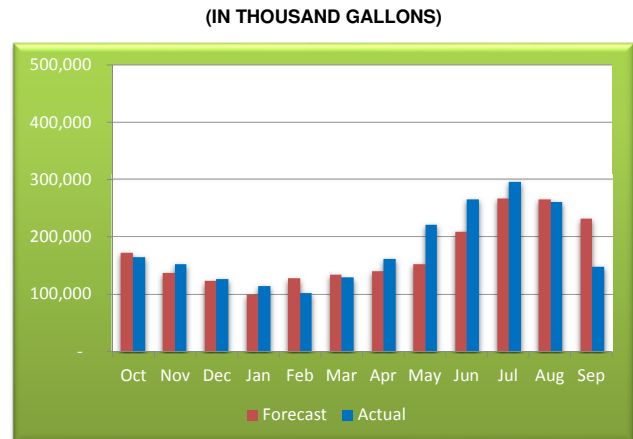
Positive

Water sales represent almost 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 5.1% above forecast.

**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	153,533	16,657
Dec	123,045	126,747	3,702
Jan	99,288	115,231	15,943
Feb	127,725	102,405	(25,320)
Mar	134,621	129,402	(5,219)
Apr	141,319	161,752	20,433
May	152,868	221,969	69,101
Jun	209,405	265,575	56,170
Jul	266,498	296,021	29,523
Aug	265,904	261,272	(4,632)
Sep	231,598	148,271	(83,327)
<b>Total</b>	<b>2,062,202</b>	<b>2,147,246</b>	<b>85,044</b>
<b>Actual to Forecast</b>			<b>4.1%</b>



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. Water usage is 4.1% above forecast.



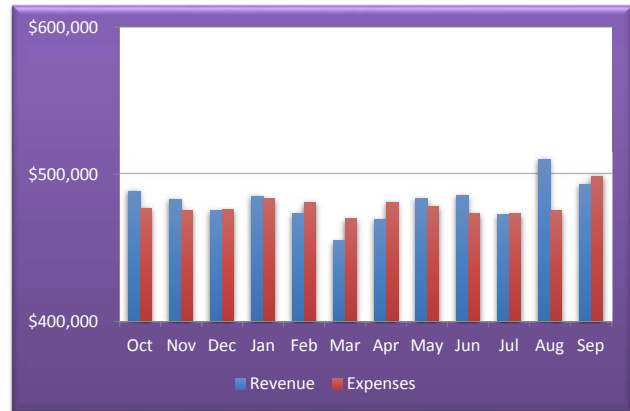


**CITY OF ROWLETT, TEXAS**  
**FINANCIAL STATUS DASHBOARD**  
**September 30, 2018**

**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	\$ 488,579	\$ 476,956	\$ 11,623
Nov	483,008	475,540	7,468
Dec	475,383	475,774	(391)
Jan	485,025	483,243	1,782
Feb	473,476	480,727	(7,251)
Mar	454,751	469,696	(14,945)
Apr	469,369	480,931	(11,562)
May	483,510	478,028	5,482
Jun	485,526	473,308	12,218
Jul	472,520	472,965	(445)
Aug	509,913	475,146	34,767
Sep	492,979	498,408	(5,429)
<b>Total</b>	<b>\$ 5,774,040</b>	<b>\$ 5,740,722</b>	<b>\$ 33,318</b>
<b>Cumulative Forecast</b>	<b>\$ 5,719,465</b>	<b>\$ 5,711,557</b>	<b>\$ 7,908</b>
<b>Actual to Forecast \$</b>	<b>\$ 54,575</b>	<b>\$ 29,165</b>	<b>\$ 25,410</b>
<b>Actual to Forecast</b>	<b>1.0%</b>	<b>0.5%</b>	



Positive

The Refuse Fund accounts for monies collected from customers on their utility bills and remitted to our solid waste provider. Revenues are 1.0% higher than forecasted, and expenses are 0.5% 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	114,750	97,902	16,848
Jan	125,573	83,789	41,784
Feb	110,543	339,523	(228,980)
Mar	109,685	73,379	36,306
Apr	114,910	97,244	17,666
May	117,510	71,042	46,468
Jun	118,430	72,164	46,266
Jul	113,528	121,774	(8,246)
Aug	115,923	127,542	(11,619)
Sep	116,704	70,851	45,853
<b>Total</b>	<b>\$ 1,392,392</b>	<b>\$ 1,260,077</b>	<b>\$ 132,315</b>
<b>Cumulative Forecast</b>	<b>\$ 1,401,000</b>	<b>\$ 1,330,805</b>	<b>\$ 70,195</b>
<b>Actual to Forecast \$</b>	<b>\$ (8,608)</b>	<b>\$ (70,728)</b>	<b>\$ 62,120</b>
<b>Actual to Forecast</b>	<b>-0.6%</b>	<b>-5.3%</b>	



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 0.6% lower than forecasted and expenses 5.3% lower than forecasted.



**CITY OF ROWLETT, TEXAS  
FINANCIAL STATUS DASHBOARD  
September 30, 2018**

**OVERALL FUND PERFORMANCE**

**DEBT SERVICE FUND REVENUES VS EXPENSES FY2018**

Month	2018 Revenue	2018 Expenses	Monthly Variance
Oct	\$ 258,253	\$ 9,347	\$ 248,906
Nov	382,560	675	381,886
Dec	5,682,355	21,222	5,661,133
Jan	2,253,714	11,925	2,241,789
Feb	662,269	8,248,867	(7,586,598)
Mar	226,150	721	225,428
Apr	57,513	8,983	48,530
May	62,160	10,247	51,913
Jun	28,447	3,708	24,738
Jul	31,218	2,625	28,593
Aug	12,345	1,356,023	(1,343,678)
Sep	138,734	5,348	133,386
<b>Total</b>	<b>\$ 9,795,717</b>	<b>\$ 9,679,691</b>	<b>\$ 116,026</b>
<b>Cumulative Forecast</b>	<b>\$ 9,509,374</b>	<b>\$ 9,692,932</b>	<b>\$ (183,558)</b>
<b>Actual to Forecast \$</b>	<b>\$ 286,343</b>	<b>\$ (13,240)</b>	<b>\$ 299,583</b>
<b>Actual to Forecast</b>	<b>3.0%</b>	<b>-0.1%</b>	



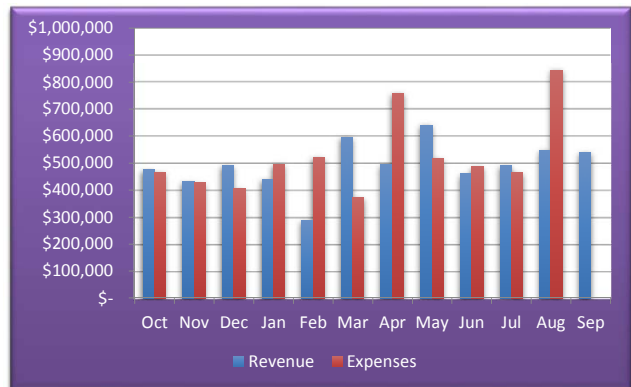
Positive

General Debt Service Fund is used to pay principal and interest on tax-supported debt. Revenues are 3.0% higher than projected, and expenses are 0.1% below target. The fund makes semi-annual debt payments in February and August.

**OVERALL FUND PERFORMANCE**

**EMPLOYEE HEALTH BENEFITS FUND REVENUES VS EXPENSES FY2018**

Month	2018 Revenue	2018 Expenses	Monthly Variance
Oct	\$ 474,743	\$ 465,805	\$ 8,938
Nov	431,375	426,271	5,104
Dec	490,734	403,960	86,775
Jan	440,435	495,284	(54,850)
Feb	289,403	520,913	(231,510)
Mar	594,691	372,395	222,297
Apr	494,876	756,417	(261,541)
May	640,009	515,898	124,111
Jun	459,443	485,847	(26,404)
Jul	490,084	464,930	25,154
Aug	546,647	842,902	(296,255)
Sep	538,491	-	538,491
<b>Total</b>	<b>\$ 5,890,932</b>	<b>\$ 5,750,623</b>	<b>\$ 140,309</b>
<b>Cumulative Forecast</b>	<b>\$ 5,785,675</b>	<b>\$ 5,560,550</b>	<b>\$ 225,125</b>
<b>Actual to Forecast \$</b>	<b>\$ 105,257</b>	<b>\$ 190,073</b>	<b>\$ (84,816)</b>
<b>Actual to Forecast</b>	<b>1.8%</b>	<b>3.4%</b>	



Positive

Employee Health Benefits Fund accounts for all health related claims paid from the City's partial self-insured fund. Overall, revenues are 1.8% higher than forecast and expenses are 3.4% more than forecast due to higher than expected claims.



# **Comprehensive Monthly Financial Report**

**September 2018  
Supplement**



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

**BUDGET DATA**

	<b>2018 BUDGET</b>	<b>2018 FORECAST</b>	<b>2018 YEAR-TO-DATE</b>	<b>Variance</b>
<b>Beginning Reserves</b>	\$ 6,396,894	\$ 6,727,965	\$ 6,727,965	
<b>REVENUES</b>				
<b>External Revenues:</b>				
Taxes	\$ 30,036,476	\$ 30,036,476	\$ 30,665,364	2.1%
Franchise fees	3,044,035	3,044,035	3,024,859	-0.6%
Licenses & permits	1,177,340	1,177,340	1,384,691	17.6%
Fees & charges	2,935,475	2,935,475	2,700,399	-8.0%
Fines & forfeitures	900,000	900,000	827,340	-8.1%
Interest earnings	50,000	50,000	145,425	190.8%
Other	742,089	742,089	960,095	29.4%
Total External Revenues	38,885,415	38,885,415	39,708,172	2.1%
<b>Internal Revenues:</b>				
Transfers from other funds	4,587,730	4,587,730	4,632,928	1.0%
<b>Total Revenues</b>	<b>\$ 43,473,145</b>	<b>\$ 43,473,145</b>	<b>\$ 44,341,101</b>	<b>2.0%</b>
<b>EXPENSES</b>				
<b>Expenses:</b>				
Personnel costs	\$ 29,497,273	\$ 29,497,273	\$ 29,906,463	1.4%
Supplies	1,882,834	1,882,834	1,978,373	5.1%
Legal and professional	1,226,732	1,226,732	1,391,694	13.4%
Utilities	1,333,309	1,333,309	1,213,245	-9.0%
Purchase services	6,082,786	6,082,786	4,927,547	-19.0%
Capital equipment	195,000	195,000	261,562	34.1%
Total expenses	40,217,934	40,217,934	39,678,884	-1.3%
<b>Internal expenses:</b>				
Transfers to other funds	3,215,507	3,215,507	3,239,646	0.8%
<b>Total Expenses</b>	<b>\$ 43,433,441</b>	<b>\$ 43,433,441</b>	<b>\$ 42,918,530</b>	<b>-1.2%</b>
<b>Current Year Surplus/(Shortfall)</b>	<b>\$ 39,704</b>	<b>\$ 39,703</b>	<b>\$ 1,422,571</b>	
<b>Year end non-operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Ending Reserves</b>	<b>\$ 6,436,598</b>	<b>\$ 6,767,668</b>	<b>\$ 8,150,536</b>	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
<b>Beginning Reserves</b>	\$ 6,442,878	\$ 6,027,588	\$ 6,027,588	
<b>REVENUES</b>				
<b>External Revenues:</b>				
Water sales	\$ 17,901,444	\$ 17,901,444	\$ 18,809,843	5.1%
Wastewater sales	11,552,352	11,552,352	11,886,552	2.9%
Other fees & charges	836,233	836,233	1,032,241	23.4%
Interest earnings	10,000	10,000	58,191	481.9%
Total External Revenues	<u>30,300,029</u>	<u>30,300,029</u>	<u>31,786,827</u>	4.9%
<b>Internal Revenues:</b>				
Transfers from other funds	<u>56,971</u>	<u>56,971</u>	<u>56,964</u>	0.0%
<b>Total Revenues</b>	<u>\$ 30,357,000</u>	<u>\$ 30,357,000</u>	<u>\$ 31,843,791</u>	<u>4.9%</u>
<b>EXPENSES</b>				
<b>Expenses:</b>				
Personnel costs	\$ 2,615,178	\$ 2,615,178	\$ 2,771,387	6.0%
Supplies	349,793	349,793	309,599	-11.5%
Water purchases	8,923,470	8,923,470	8,732,293	-2.1%
Wastewater treatment	4,720,894	4,720,894	4,589,137	-2.8%
Purchase services	2,169,180	2,169,180	1,979,329	-8.8%
Capital equipment	45,000	45,000	57,804	28.5%
Capital improvements	2,400,000	2,400,000	2,400,000	0.0%
Debt service	4,500,000	4,382,248	4,382,249	0.0%
Total expenses	<u>25,723,515</u>	<u>25,605,763</u>	<u>25,221,797</u>	-1.5%
<b>Internal expenses:</b>				
Transfers to other funds	<u>4,073,593</u>	<u>4,073,593</u>	<u>4,118,788</u>	1.1%
<b>Total Expenses</b>	<u>\$ 29,797,108</u>	<u>\$ 29,679,356</u>	<u>\$ 29,340,586</u>	<u>-1.1%</u>
<b>Current Year Surplus/(Shortfall)</b>	<u>\$ 559,892</u>	<u>\$ 677,644</u>	<u>\$ 2,503,206</u>	
<b>Year end non-operating</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>Ending Reserves</b>	<u>\$ 7,002,770</u>	<u>\$ 6,705,232</u>	<u>\$ 8,530,794</u>	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
<b>Beginning Reserves</b>	\$ 670,585	\$ 556,438	\$ 556,438	
<b>REVENUES</b>				
<b>External Revenues:</b>				
Taxes	\$ 9,255,384	\$ 9,255,384	\$ 9,530,995	3.0%
Interest earnings	10,000	10,000	20,730	107.3%
Other	-	-	-	0.0%
Total External Revenues	9,265,384	9,265,384	9,551,725	3.1%
<b>Internal Revenues:</b>				
Transfers from other funds	243,990	243,990	243,990	0.0%
<b>Total Revenues</b>	<b>\$ 9,509,374</b>	<b>\$ 9,509,374</b>	<b>\$ 9,795,715</b>	<b>3.0%</b>
<b>EXPENSES</b>				
<b>Expenses:</b>				
Debt service	\$ 9,592,932	\$ 9,592,932	\$ 9,592,672	0.0%
Legal and professional	100,000	100,000	87,020	-13.0%
<b>Total Expenses</b>	<b>\$ 9,692,932</b>	<b>\$ 9,692,932</b>	<b>\$ 9,679,691</b>	<b>-0.1%</b>
<b>Current Year Surplus/(Shortfall)</b>	<b>\$ (183,558)</b>	<b>\$ (183,558)</b>	<b>\$ 116,024</b>	
<b>Ending Reserves</b>	<b>\$ 487,027</b>	<b>\$ 372,880</b>	<b>\$ 672,462</b>	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
<b>Beginning Reserves</b>	\$ 255,829	\$ 362,130	\$ 362,130	
<b>REVENUES</b>				
<b>External Revenues:</b>				
Fees & charges	\$ 1,400,000	\$ 1,400,000	\$ 1,388,727	-0.8%
Interest earnings	1,000	1,000	3,666	266.6%
<b>Total Revenues</b>	<b>\$ 1,401,000</b>	<b>\$ 1,401,000</b>	<b>\$ 1,392,392</b>	<b>-0.6%</b>
<b>EXPENSES</b>				
<b>Expenses:</b>				
Personnel costs	\$ 113,917	\$ 113,917	\$ 115,674	1.5%
Supplies	51,770	51,770	24,557	-52.6%
Purchase services	120,094	120,094	74,824	-37.7%
Capital improvements	600,000	600,000	599,999	0.0%
Debt service	366,375	366,375	366,375	0.0%
Total expenses	1,252,156	1,252,156	1,181,429	-5.6%
<b>Internal expenses:</b>				
Transfers to other funds	78,649	78,649	78,648	0.0%
<b>Total Expenses</b>	<b>\$ 1,330,805</b>	<b>\$ 1,330,805</b>	<b>\$ 1,260,077</b>	<b>-5.3%</b>
<b>Current Year Surplus/(Shortfall)</b>	<b>\$ 70,195</b>	<b>\$ 70,195</b>	<b>\$ 132,315</b>	
<b>Year end non-operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Ending Reserves</b>	<b>\$ 326,024</b>	<b>\$ 432,325</b>	<b>\$ 494,445</b>	

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

**BUDGET DATA**

	<b>2018 BUDGET</b>	<b>2018 FORECAST</b>	<b>2018 YEAR-TO-DATE</b>	<b>Variance</b>
<b>Beginning Reserves</b>	<b>\$ 370,479</b>	<b>\$ 636,974</b>	<b>\$ 636,974</b>	
<b>REVENUES</b>				
<b>External Revenues:</b>				
Fees & charges	\$ 5,715,765	\$ 5,715,765	\$ 5,767,990	0.9%
Interest earnings	1,600	1,600	3,769	135.6%
Other	2,100	2,100	2,281	8.6%
<b>Total Revenues</b>	<b>\$ 5,719,465</b>	<b>\$ 5,719,465</b>	<b>\$ 5,774,040</b>	<b>1.0%</b>
<b>EXPENSES</b>				
<b>Expenses:</b>				
Personnel	\$ 43,673	\$ 43,673	\$ 37,752	-13.6%
Solid waste collection	5,122,418	5,122,418	5,124,187	0.0%
Purchase services	20,000	20,000	53,315	166.6%
Total expenses	5,186,091	5,186,091	5,215,254	0.6%
<b>Internal expenses:</b>				
Transfers to other funds	525,466	525,466	525,468	0.0%
	525,466	525,466	525,468	0.0%
<b>Total Expenses</b>	<b>\$ 5,711,557</b>	<b>\$ 5,711,557</b>	<b>\$ 5,740,722</b>	<b>0.5%</b>
<b>Current Year Surplus/(Shortfall)</b>	<b>\$ 7,908</b>	<b>\$ 7,908</b>	<b>\$ 33,318</b>	
<b>Year end non-operating</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Ending Reserves</b>	<b>\$ 378,387</b>	<b>\$ 644,882</b>	<b>\$ 670,292</b>	

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

**BUDGET DATA**

	<b>2018 BUDGET</b>	<b>2018 FORECAST</b>	<b>2018 YEAR-TO-DATE</b>	<b>Variance</b>
<b>Beginning Reserves</b>	\$ 279,226	\$ -	\$ -	
<b>REVENUES</b>				
<b>External Revenues:</b>				
Employee Contributions	\$ 870,475	\$ 870,475	\$ 907,445	4.2%
City Contributions	4,560,000	4,560,000	4,328,141	-5.1%
Retiree Contributions	80,000	80,000	80,382	0.5%
City HRA Contributions	60,000	60,000	68,250	13.8%
Other	215,200	215,200	506,715	135.5%
<b>Total Revenues</b>	<b>\$ 5,785,675</b>	<b>\$ 5,785,675</b>	<b>\$ 5,890,932</b>	<b>1.8%</b>
<b>EXPENSES</b>				
<b>Expenses:</b>				
Benefit Administration	440,233	440,233	\$ 476,406	8.2%
Individual Stop Loss	506,309	506,309	519,580	2.6%
Benefit Payments	4,185,535	4,185,535	4,363,899	4.3%
OPEB Distributions	100,000	100,000	37,585	-62.4%
Wellness	73,250	73,250	98,109	33.9%
Personnel	89,223	89,223	89,048	-0.2%
Transfers to Other Funds	166,000	166,000	165,996	0.0%
<b>Total Expenses</b>	<b>\$ 5,560,550</b>	<b>\$ 5,560,550</b>	<b>\$ 5,750,623</b>	<b>3.4%</b>
<b>Current Year Surplus/(Shortfall)</b>	<b>\$ 225,125</b>	<b>\$ 225,125</b>	<b>\$ 140,309</b>	
<b>Ending Reserves</b>	<b>\$ 504,351</b>	<b>\$ 225,125</b>	<b>\$ 140,309</b>	

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

**BUDGET DATA**

	<b>2018 BUDGET</b>	<b>2018 FORECAST</b>	<b>2018 YEAR-TO-DATE</b>	<b>Variance</b>
<b>Beginning Reserves</b>	\$ -	\$ (41,639)	\$ (41,639)	
<b>REVENUES</b>				
<b>External Revenues:</b>				
Grant Revenue -State	\$ -	\$ -	\$ -	0.0%
Grant Revenue -Federal	-	-	-	0.0%
Grant Revenue -Local	-	-	-	0.0%
Grant Revenue -Misc	-	-	-	0.0%
Miscellaneous	-	-	946,718	0.0%
Total External Revenues	-	-	946,718	#DIV/0!
<b>Internal Revenues:</b>				
Transfers from other funds	-	-	109,428	#DIV/0!
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,056,146</b>	<b>0.0%</b>
<b>EXPENSES</b>				
<b>Expenses:</b>				
Personnel costs	\$ -	\$ -	\$ -	0.0%
Supplies	-	-	4,540	0.0%
Legal and professional	-	-	-	0.0%
Purchase services	-	-	26,468	0.0%
Capital equipment	-	-	36,781	0.0%
Total expenses	-	-	67,789	0.0%
<b>Internal expenses:</b>				
Transfers to other funds	-	-	946,718	0.0%
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,014,506</b>	<b>0.0%</b>
<b>Current Year Surplus/(Shortfall)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,639</b>	
<b>Ending Reserves</b>	<b>\$ -</b>	<b>\$ (41,639)</b>	<b>\$ 0</b>	



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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 740,855	\$ 804,903	\$ 804,903	
Total Revenues	\$ 683,453	\$ 683,453	\$ 716,785	4.9%
Total Expenses Current Year	\$ 538,453	\$ 538,453	\$ 527,070	-2.1%
Surplus/(Shortfall)	\$ 145,000	\$ 145,000	\$ 189,715	
Ending Reserves	\$ 885,855	\$ 949,903	\$ 994,618	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 332,986	\$ 384,720	\$ 384,720	
Total Revenues	\$ 176,000	\$ 176,000	\$ 160,964	-8.5%
Total Expenses Current Year	\$ 138,553	\$ 138,553	\$ 26,335	-81.0%
Surplus/(Shortfall)	\$ 37,447	\$ 37,447	\$ 134,629	
Ending Reserves	\$ 370,433	\$ 422,167	\$ 519,349	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 386,671	\$ 259,211	\$ 259,211	
Total Revenues	\$ 95,000	\$ 95,000	\$ 146,536	54.2%
Total Expenses Current Year	\$ 100,000	\$ 100,000	\$ 266,395	166.4%
Surplus/(Shortfall)	\$ (5,000)	\$ (5,000)	\$ (119,859)	
Ending Reserves	\$ 381,671	\$ 254,211	\$ 139,352	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 148,227	\$ 143,730	\$ 143,730	
Total Revenues	\$ 252,341	\$ 252,341	\$ 253,180	0.3%
Total Expenses Current Year	\$ 248,990	\$ 248,990	\$ 252,490	1.4%
Surplus/(Shortfall)	\$ 3,351	\$ 3,351	\$ 690	
Ending Reserves	\$ 151,578	\$ 147,081	\$ 144,420	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 11,015	\$ 71,120	\$ 71,120	
Total Revenues	\$ 90,500	\$ 90,500	\$ 85,318	-5.7%
Total Expenses Current Year	\$ 86,300	\$ 86,300	\$ 114,142	32.3%
Surplus/(Shortfall)	\$ 4,200	\$ 4,200	\$ (28,823)	
Ending Reserves	\$ 15,215	\$ 75,320	\$ 42,297	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ -	\$ (30)	\$ (30)	
Total Revenues	\$ 125,000	\$ 125,000	\$ 214,866	71.9%
Total Expenses Current Year	\$ 125,000	\$ 125,000	\$ 238,009	90.4%
Surplus/(Shortfall)	\$ -	\$ -	\$ (23,143)	
Ending Reserves	\$ -	\$ (30)	\$ (23,173)	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ -	\$ (253,737)	\$ (253,737)	
Total Revenues	\$ 359,237	\$ 359,237	\$ 652,326	81.6%
Total Expenses Current Year	\$ 338,964	\$ 338,964	\$ 505,998	49.3%
Surplus/(Shortfall)	\$ 20,273	\$ 20,273	\$ 146,328	
Ending Reserves	\$ 20,273	\$ (233,464)	\$ (107,409)	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 156,757	\$ 160,638	\$ 160,638	
Total Revenues	\$ 28,250	\$ 28,250	\$ 36,179	28.1%
Total Expenses Current Year	\$ 40,376	\$ 40,376	\$ 31,612	-21.7%
Surplus/(Shortfall)	\$ (12,126)	\$ (12,126)	\$ 4,567	
Ending Reserves	\$ 144,631	\$ 148,512	\$ 165,205	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 27,381	\$ 9,267	\$ 9,267	
Total Revenues	\$ 25,075	\$ 25,075	\$ 28,282	12.8%
Total Expenses Current Year	\$ 25,000	\$ 25,000	\$ 12,438	-50.2%
Surplus/(Shortfall)	\$ 75	\$ 75	\$ 15,844	
Ending Reserves	\$ 27,456	\$ 9,342	\$ 25,111	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ -	\$ -	\$ -	
Total Revenues	<u>\$ 36,500</u>	<u>\$ 36,500</u>	<u>\$ 38,548</u>	<u>5.6%</u>
Total Expenses Current Year	<u>\$ 37,502</u>	<u>\$ 37,502</u>	<u>\$ 45,356</u>	<u>20.9%</u>
Surplus/(Shortfall)	<u>\$ (1,002)</u>	<u>\$ (1,002)</u>	<u>\$ (6,808)</u>	
Ending Reserves	<u>\$ (1,002)</u>	<u>\$ (1,002)</u>	<u>\$ (6,808)</u>	

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

**BUDGET DATA**

	<u>2018 BUDGET</u>	<u>2018 FORECAST</u>	<u>2018 YEAR-TO-DATE</u>	Variance
Beginning Reserves	\$ 247,730	\$ 863,855	\$ 863,855	
Total Revenues	<u>\$ 502,000</u>	<u>\$ 502,000</u>	<u>\$ 662,888</u>	<u>32.0%</u>
Total Expenses Current Year	<u>\$ 227,318</u>	<u>\$ 227,318</u>	<u>\$ 208,479</u>	<u>-8.3%</u>
Surplus/(Shortfall)	<u>\$ 274,682</u>	<u>\$ 274,682</u>	<u>\$ 454,408</u>	
Ending Reserves	<u>\$ 522,412</u>	<u>\$ 1,138,537</u>	<u>\$ 1,318,263</u>	



**CITY OF ROWLETT, TEXAS  
GENERAL FUND DASHBOARD  
September 30, 2018**

**BUDGET SUMMARY OF GENERAL FUND FY2018**

*Revenue Summary*

Revenues	2018 BUDGET	2018 FORECAST	2018 YEAR TO DATE	VARIANCE
<b>Tax Revenues:</b>				
Property taxes	22,738,416	22,738,416	23,248,919	2.2%
City sales tax	7,202,060	7,202,060	7,319,051	1.6%
Mixed drink tax	96,000	96,000	97,394	1.5%
<b>Total</b>	<b>30,036,476</b>	<b>30,036,476</b>	<b>30,665,364</b>	<b>2.1%</b>
<b>Franchise Fees:</b>				
Electric	1,501,140	1,501,140	1,576,302	5.0%
Telephone	230,000	230,000	234,265	1.9%
Gas	431,895	431,895	433,543	0.0%
Cable	881,000	881,000	780,748	-11.4%
<b>Total</b>	<b>3,044,035</b>	<b>3,044,035</b>	<b>3,024,859</b>	<b>-0.6%</b>
<b>Licenses and Permits:</b>				
Other	1,177,340	1,177,340	1,384,691	17.6%
<b>Total</b>	<b>1,177,340</b>	<b>1,177,340</b>	<b>1,384,691</b>	<b>17.6%</b>
<b>Charges for Service:</b>				
GISD resource officer	242,475	242,475	230,644	-4.9%
Ambulance fees	930,000	930,000	885,640	-4.8%
911 Emergency	473,000	473,000	466,414	-1.4%
Mowing fees	176,000	176,000	114,261	-35.1%
Other fees & charges	1,114,000	1,114,000	1,003,441	-9.9%
<b>Total</b>	<b>2,935,475</b>	<b>2,935,475</b>	<b>2,700,399</b>	<b>-8.0%</b>
<b>Fines and Forfeitures:</b>				
Municipal court fines	900,000	900,000	827,340	-8.1%
<b>Total</b>	<b>900,000</b>	<b>900,000</b>	<b>827,340</b>	<b>-8.1%</b>
<b>Other:</b>				
Interest earnings	50,000	50,000	145,425	190.8%
Miscellaneous	742,089	742,089	960,095	29.4%
<b>Total</b>	<b>792,089</b>	<b>792,089</b>	<b>1,105,520</b>	<b>39.6%</b>
<b>Internal Transfers:</b>				
Transfers	4,587,730	4,587,730	4,632,928	1.0%
<b>Total</b>	<b>4,587,730</b>	<b>4,587,730</b>	<b>4,632,928</b>	<b>1.0%</b>
<b>Total Revenues</b>	<b>43,473,145</b>	<b>43,473,145</b>	<b>44,341,101</b>	<b>2.0%</b>



**CITY OF ROWLETT, TEXAS  
GENERAL FUND DASHBOARD  
September 30, 2018**

**BUDGET SUMMARY OF GENERAL FUND FY2018**

*Expense Summary*

<b>Expenses</b>	<b>2018 BUDGET</b>	<b>2018 FORECAST</b>	<b>2018 YEAR TO DATE</b>	<b>VARIANCE</b>
Personnel Services	\$ 29,497,273	\$ 29,497,273	\$ 29,906,463	1.4%
Supplies	1,882,834	1,882,834	1,978,373	5.1%
Purchase Services	8,642,827	8,642,827	7,532,486	-12.8%
Capital Outlay	195,000	195,000	261,562	34.1%
Transfers Out	3,215,507	3,215,507	3,239,646	0.8%
<b>Total</b>	<b>\$ 43,433,441</b>	<b>\$ 43,433,441</b>	<b>\$ 42,918,530</b>	<b>-1.2%</b>

<b>By Division</b>	<b>2018 BUDGET</b>	<b>2018 FORECAST</b>	<b>2018 YEAR TO DATE</b>	<b>VARIANCE</b>
City Council	\$ 131,533	\$ 131,533	\$ 131,560	0.0%
City Manager	926,683	926,683	1,015,063	9.5%
City Secretary	376,964	376,964	390,868	3.7%
Community Development	2,939,057	2,939,057	2,693,780	-8.3%
Finance	1,272,604	1,272,604	1,045,060	-17.9%
Fire	9,986,664	9,986,664	10,091,989	1.1%
Human Resources	648,960	648,960	572,069	-11.8%
Information Technology	1,583,161	1,583,161	1,513,302	-4.4%
Judicial Services	781,531	781,531	805,254	3.0%
Library	1,235,187	1,235,187	1,185,362	-4.0%
Parks	4,117,808	4,117,808	3,856,060	-6.4%
Police	11,074,400	11,074,400	11,506,837	3.9%
Public Works	4,125,140	4,125,140	3,475,878	-15.7%
Non-Departmental	4,233,746	4,233,746	4,635,448	9.5%
<b>Total</b>	<b>\$ 43,433,441</b>	<b>\$ 43,433,441</b>	<b>\$ 42,918,530</b>	<b>-1.2%</b>