



**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
August 31, 2021**

BUDGET SUMMARY OF ALL FUNDS FY2021

	2021 <u>Adopted Budget</u>	2021 <u>Revised Budget</u>	2021 <u>Forecast</u>	2021 <u>Year-to-Date</u>	<u>Variance</u>
Beginning Reserves	\$ 26,324,560	\$ 34,038,939	\$ 34,038,939	\$ 34,038,939	0.0%
Revenues:					
General	47,623,228	49,921,402	47,568,024	49,173,420	3.4%
Water & sewer	32,694,600	32,734,200	29,504,135	29,174,715	-1.1%
Debt service	11,919,635	12,530,004	12,390,555	12,281,362	-0.9%
Drainage	1,427,438	1,427,438	1,308,485	1,326,925	1.4%
Refuse	6,597,353	6,597,353	6,047,574	6,107,490	1.0%
Employee health benefits	6,608,145	6,608,145	6,015,450	6,685,034	11.1%
Police seizure	100,000	100,000	91,667	144,893	58.1%
Economic development	920,430	921,287	844,513	840,203	-0.5%
Hotel/motel tax	60,250	60,250	55,229	85,486	54.8%
P.E.G.	152,250	152,250	115,021	98,657	-14.2%
Grants	615,756	1,504,599	1,301,030	1,785,217	37.2%
Community Development Block Grant	273,733	273,733	176,786	231,649	31.0%
Inspection Fees Fund	267,500	267,500	245,208	343,736	40.2%
Juvenile diversion	32,500	32,500	28,905	24,164	-16.4%
Court technology	25,350	25,350	22,546	19,420	-13.9%
Court security	114,779	116,978	32,110	25,219	-21.5%
Golf course	255,254	336,642	209,808	237,897	13.4%
Child Safety Fee Fund	56,429	56,429	51,727	56,917	10.0%
Commercial Vehicle Enforcement	98,290	98,290	90,099	281,223	212.1%
Disaster	-	200,000	200,000	4,363,988	2082.0%
Jury Fee Fund	750	750	688	447	-34.9%
Total Revenues	\$ 109,843,670	\$ 113,965,100	\$ 106,299,558	\$ 113,288,062	6.6%
Expenses:					
General	48,194,332	50,061,515	44,669,015	42,611,315	-4.6%
Water & sewer	31,481,631	33,531,301	30,935,932	29,743,072	-3.9%
Debt service	11,983,208	11,983,208	11,974,878	11,984,912	0.1%
Drainage	1,384,084	1,384,683	1,297,793	1,244,651	-4.1%
Refuse	6,544,761	6,544,761	5,997,704	6,032,232	0.6%
Employee health benefits	6,584,677	6,945,721	6,000,186	6,512,652	8.5%
Police seizure	100,000	102,725	94,165	137,479	46.0%
Economic development	920,430	971,244	883,836	654,836	-25.9%
Hotel/motel tax	60,250	60,250	59,648	64,739	8.5%
P.E.G.	102,019	102,019	97,532	64,019	-34.4%
Grants	615,756	1,538,562	1,334,993	1,476,611	10.6%
Community Development Block Grant	273,733	236,807	202,490	118,185	-41.6%
Inspection Fees Fund	589,312	593,907	525,138	399,107	-24.0%
Juvenile diversion	45,240	45,978	40,941	32,992	-19.4%
Court technology	25,000	25,000	24,583	9,991	-59.4%
Court security	114,779	116,978	103,084	93,255	-9.5%
Golf course	252,240	252,240	130,120	139,220	7.0%
Child Safety Fee Fund	84,786	87,457	77,069	77,222	0.2%
Commercial Vehicle Enforcement	90,373	90,373	79,639	264,325	231.9%
Disaster	-	1,202,932	1,151,465	1,624,309	41.1%
Jury Fee Fund	750	750	661	750	13.5%
Total Expenses	\$ 109,447,361	\$ 115,878,411	\$ 105,680,871	\$ 103,285,873	-2.3%
Current Year Surplus/(Shortfall)	\$ 396,309	\$ (1,913,311)	\$ 618,687	\$ 10,002,189	1516.7%
Ending Reserves	\$ 26,720,869	\$ 32,125,628	\$ 34,657,626	\$ 44,041,128	27.1%

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

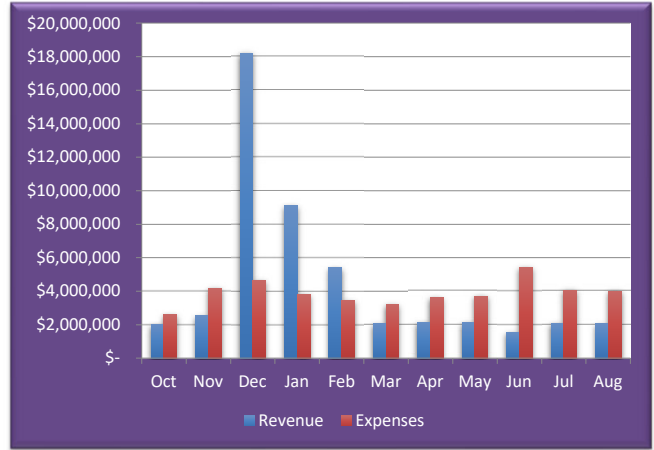


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
August 31, 2021**

OVERALL FUND PERFORMANCE

GENERAL FUND REVENUES VS EXPENSES FY2021

<u>Month</u>	<u>2021 Revenue</u>	<u>2021 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 2,000,481	\$ 2,606,803	\$ (606,322)
Nov	\$ 2,529,792	\$ 4,169,410	\$ (1,639,618)
Dec	\$ 18,190,750	\$ 4,656,252	\$ 13,678,405
Jan	\$ 9,093,742	\$ 3,828,926	\$ 3,828,926
Feb	\$ 5,405,138	\$ 3,444,986	\$ 3,444,986
Mar	\$ 2,040,954	\$ 3,195,967	\$ 3,195,967
Apr	\$ 2,130,165	\$ 3,590,358	\$ 3,590,358
May	\$ 2,121,689	\$ 3,681,828	\$ 3,681,828
Jun	\$ 1,541,747	\$ 5,397,973	\$ 5,397,973
Jul	\$ 2,082,559	\$ 4,040,118	\$ 4,040,118
Aug	\$ 2,036,403	\$ 3,998,695	\$ 3,998,695
Sep			
Total	\$ 49,173,420	\$ 42,611,315	\$ 6,562,105
Cumulative Forecast	\$ 47,568,024	\$ 44,669,015	\$ 2,899,009
Actual to Forecast \$	\$ 1,605,396	\$ (2,057,700)	\$ 3,663,096
Actual to Forecast %	3.4%	-4.6%	



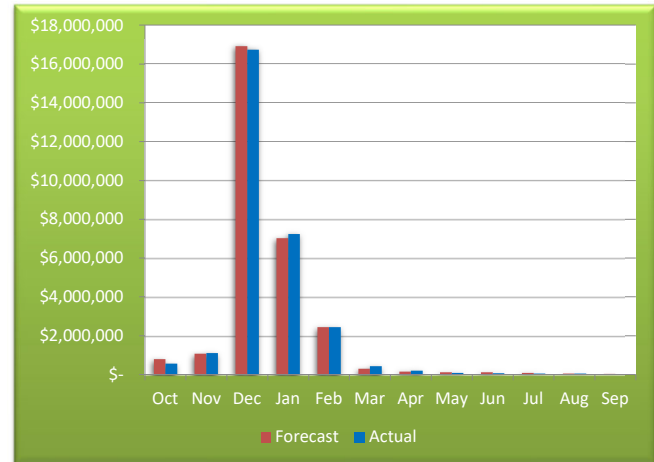
Positive

Cumulatively, General Fund is above the forecast for this time of the year, with revenues above forecast by 3.4% and expenses below forecast by 4.6%.

REVENUE ANALYSIS

PROPERTY TAXES FY2021

<u>Month</u>	<u>2021 Forecast</u>	<u>2021 Actual</u>	<u>Monthly Variance</u>
Oct	\$ 797,385	\$ 557,327	\$ (240,058)
Nov	1,073,450	1,105,181	31,731
Dec	16,920,456	16,733,193	(187,264)
Jan	7,021,324	7,237,551	216,227
Feb	2,447,209	2,446,279	(930)
Mar	296,438	424,130	127,692
Apr	145,921	198,287	52,366
May	116,590	88,352	(28,238)
Jun	116,379	58,577	(57,802)
Jul	89,727	55,359	(34,368)
Aug	42,687	51,326	8,639
Sep	40,310		-
Total	\$ 29,107,877	\$ 28,955,564	\$ (112,003)
Actual to Forecast			-0.4%



Positive

Property taxes represent over 50% of the total General Fund revenue budget and serve as the primary funding source for the general government. They are generally collected in December and January of each year. Cumulatively overall, property tax revenue is .4% below forecast.

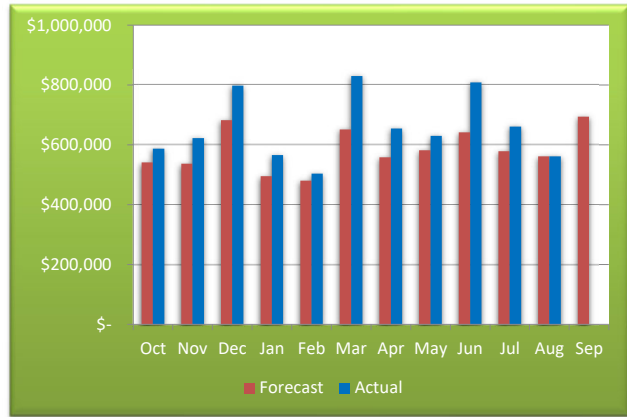


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
August 31, 2021**

REVENUE ANALYSIS

SALES TAXES FY2021

<u>Month</u>	<u>2021 Forecast</u>	<u>2021 Actual</u>	<u>Monthly Variance</u>
Oct	\$ 541,221	\$ 586,534	\$ 45,312
Nov	537,105	622,458	\$ 85,353
Dec	681,896	797,506	\$ 115,610
Jan	494,743	565,714	\$ 70,971
Feb	479,787	503,150	\$ 23,363
Mar	651,345	829,900	\$ 178,555
Apr	557,625	653,894	\$ 96,270
May	582,039	629,214	\$ 47,175
Jun	641,488	808,675	\$ 167,187
Jul	578,201	660,624	\$ 82,423
Aug	561,023	561,023	\$ -
Sep	693,527		
Total	\$ 7,000,000	\$ 7,218,693	\$ 912,219
Actual to Forecast			14.5%



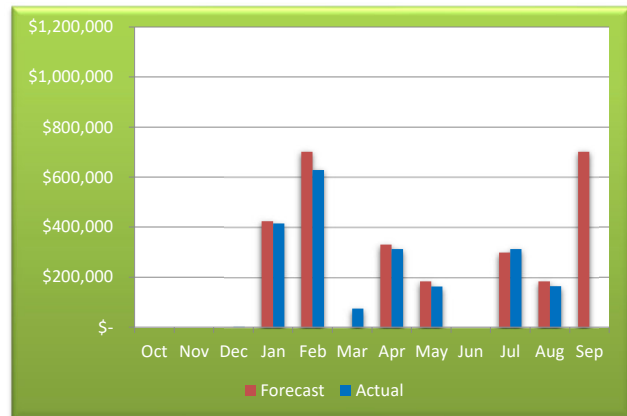
Positive

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 14.5% above forecast at this time of year. August has not been reported by the state and is shown as an estimate.

REVENUE ANALYSIS

FRANCHISE FEES FY2021

<u>Month</u>	<u>2021 Forecast</u>	<u>2021 Actual</u>	<u>Monthly Variance</u>
Oct	\$ -	\$ -	\$ -
Nov	-	-	-
Dec	-	730	730
Jan	423,471	414,550	(8,921)
Feb	700,814	627,772	(73,042)
Mar	-	74,556	74,556
Apr	329,366	311,856	(17,510)
May	183,164	162,196	(20,968)
Jun	-	-	-
Jul	297,998	311,408	13,410
Aug	183,164	163,400	(19,764)
Sep	700,740	-	
Total	\$ 2,818,717	\$ 2,066,468	\$ (31,745)
Actual to Forecast			-1.5%



Warning

Franchise fees represent over 5% 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 1.5% below forecast.



**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
August 31, 2021**

OVERALL FUND PERFORMANCE

UTILITY FUND REVENUES VS EXPENSES FY2021

<u>Month</u>	<u>2021 Revenue</u>	<u>2021 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 2,995,452	\$ 2,305,280	\$ 690,172
Nov	\$ 2,583,414	\$ 2,468,206	\$ 115,209
Dec	\$ 2,519,264	\$ 2,625,443	\$ (106,179)
Jan	\$ 1,717,743	\$ 2,494,820	\$ (777,077)
Feb	\$ 2,892,692	\$ 4,341,220	\$ (1,448,528)
Mar	\$ 2,355,318	\$ 2,473,850	\$ (118,532)
Apr	\$ 2,579,400	\$ 2,476,648	\$ 102,752
May	\$ 2,418,774	\$ 2,472,104	\$ (53,330)
Jun	\$ 2,645,636	\$ 2,790,082	\$ (144,446)
Jul	\$ 3,188,876	\$ 2,718,944	\$ 469,931
Aug	\$ 3,278,147	\$ 2,576,474	\$ 701,673
Sep			
Total	\$ 29,174,715	\$ 29,743,072	\$ (568,356)
Cumulative Forecast	\$ 29,504,135	\$ 30,935,932	\$ (1,431,797)
Actual to Forecast \$	\$ (329,420)	\$ (1,192,860)	\$ 863,440
Actual to Forecast	-1.1%	-3.9%	



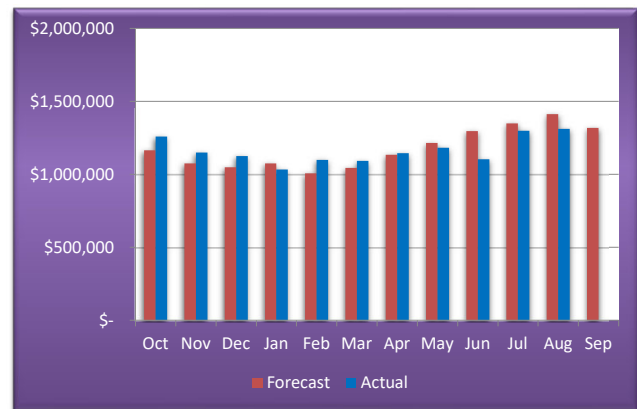
Positive

Cumulatively, Utility Fund is above forecast for this time of the year, with revenues below forecast by 1.1% and expenses 3.9% below forecast. (Expenses include \$1.8M transfer to CIP)

REVENUE ANALYSIS

SEWER REVENUES FY2021

<u>Month</u>	<u>2021 Forecast</u>	<u>2021 Actual</u>	<u>Monthly Variance</u>
Oct	\$ 1,164,667	\$ 1,260,188	\$ 95,521
Nov	\$ 1,074,694	\$ 1,148,791	\$ 74,097
Dec	\$ 1,049,658	\$ 1,125,939	\$ 76,281
Jan	\$ 1,074,236	\$ 1,032,499	\$ (41,738)
Feb	\$ 1,007,165	\$ 1,099,848	\$ 92,683
Mar	\$ 1,045,066	\$ 1,092,879	\$ 47,813
Apr	\$ 1,134,567	\$ 1,146,472	\$ 11,905
May	\$ 1,215,783	\$ 1,181,750	\$ (34,032)
Jun	\$ 1,297,803	\$ 1,104,080	\$ (193,723)
Jul	\$ 1,350,060	\$ 1,299,056	\$ (51,003)
Aug	\$ 1,413,673	\$ 1,311,962	\$ (101,711)
Sep	\$ 1,319,736		\$ -
Total	\$ 14,147,107	\$ 12,803,464	\$ (23,906)
Actual to Forecast			-0.2%



Positive

Sewer sales represent approximately 40% of the Utility Fund budget and cover the cost of sewer treatment paid to City of Garland. Cumulatively, sewer revenues are .2% below forecast.

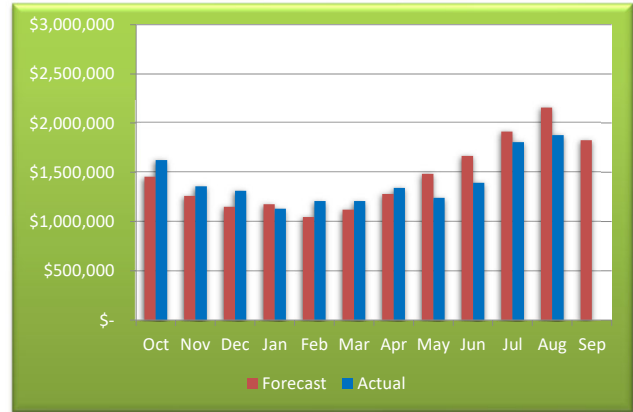


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
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REVENUE ANALYSIS

WATER REVENUES FY2021

Month	2021 Forecast	2021 Actual	Monthly Variance
Oct	\$ 1,455,841	\$ 1,623,536	\$ 167,695
Nov	1,260,857	1,358,519	97,662
Dec	1,149,154	1,313,081	163,927
Jan	1,175,881	1,130,270	(45,611)
Feb	1,047,224	1,209,382	162,159
Mar	1,119,596	1,208,980	89,385
Apr	1,280,287	1,342,950	62,663
May	1,483,689	1,241,400	(242,289)
Jun	1,667,935	1,394,193	(273,743)
Jul	1,914,173	1,807,495	(106,678)
Aug	2,157,785	1,877,992	(279,793)
Sep	1,826,261		-
Total	\$ 17,538,681	\$ 15,507,798	\$ (204,623)
Actual to Forecast			-1.3%



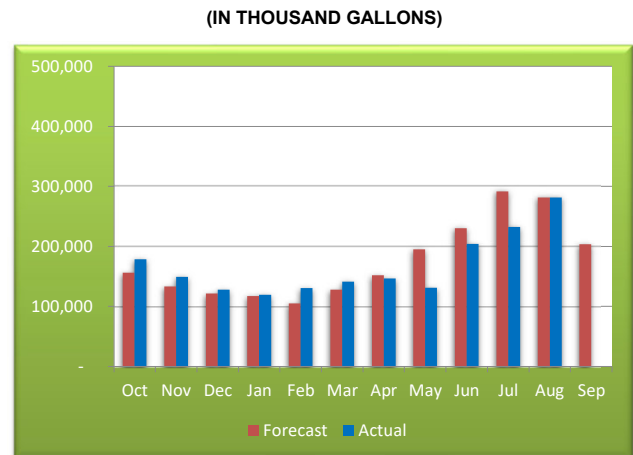
Warning

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 1.3% below forecast for this time of year.

REVENUE ANALYSIS

WATER USAGE FY2021

Month	2021 Forecast	2021 Actual	Monthly Variance
Oct	156,177	178,604	22,427
Nov	133,011	149,122	16,111
Dec	121,410	127,855	6,445
Jan	116,960	119,195	2,235
Feb	105,079	130,478	25,399
Mar	127,679	141,147	13,468
Apr	151,649	146,368	(5,281)
May	195,079	131,206	(63,873)
Jun	230,461	203,936	(26,525)
Jul	291,763	232,535	(59,228)
Aug	281,184	281,184	-
Sep	203,386		-
Total	2,113,839	1,841,630	(68,823)
Actual to Forecast			-3.6%



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. Water usage is 3.6% below forecast. The amount shown for August is an estimate, as data are not yet available.

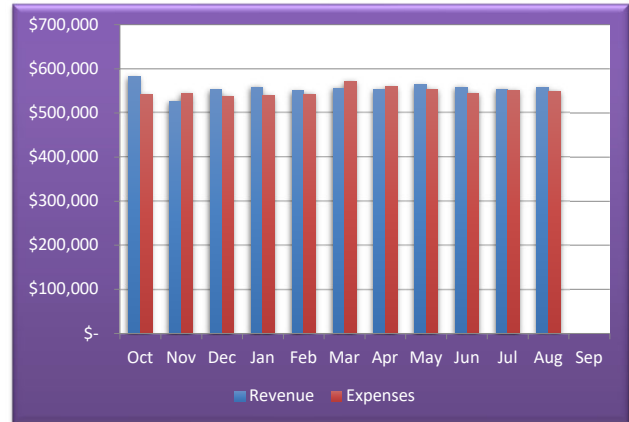


**CITY OF ROWLETT, TEXAS
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OVERALL FUND PERFORMANCE

REFUSE FUND REVENUES VS EXPENSES FY2021

<u>Month</u>	<u>2021 Revenue</u>	<u>2021 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 581,315	\$ 540,960	\$ 40,355
Nov	\$ 526,509	\$ 543,615	\$ (17,106)
Dec	\$ 551,445	\$ 537,768	\$ 13,677
Jan	\$ 558,606	\$ 539,249	\$ 19,357
Feb	\$ 549,533	\$ 542,636	\$ 6,897
Mar	\$ 556,209	\$ 571,025	\$ (14,817)
Apr	\$ 552,065	\$ 559,111	\$ (7,046)
May	\$ 563,351	\$ 553,395	\$ 9,956
Jun	\$ 557,930	\$ 544,538	\$ 13,392
Jul	\$ 553,599	\$ 550,898	\$ 2,702
Aug	\$ 556,927	\$ 549,037	\$ 7,890
Sep			-
Total	\$ 6,107,490	\$ 6,032,232	\$ 75,258
Cumulative Forecast	\$ 6,047,574	\$ 5,997,704	\$ 49,870
Actual to Forecast \$	\$ 59,916	\$ 34,528	\$ 25,388
Actual to Forecast	1.0%	0.6%	



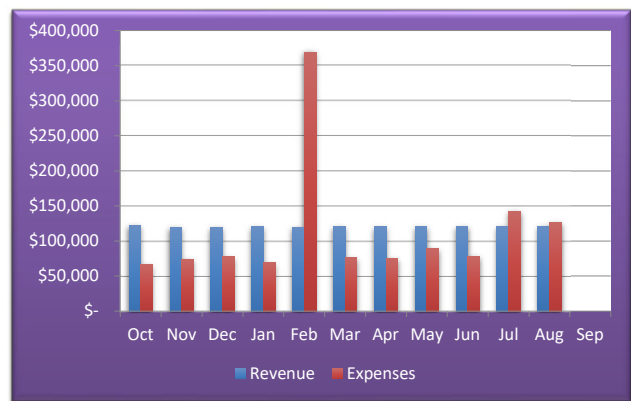
Positive

The Refuse Fund accounts for monies collected from customers on their utility bills and remitted to our solid waste provider. Revenues are 1% above forecast, and expenses are 0.6% above forecast.

OVERALL FUND PERFORMANCE

DRAINAGE FUND REVENUES VS EXPENSES FY2021

<u>Month</u>	<u>2021 Revenue</u>	<u>2021 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 122,566	\$ 66,503	\$ 56,063
Nov	\$ 119,790	\$ 74,205	\$ 45,584
Dec	\$ 119,713	\$ 77,407	\$ 42,306
Jan	\$ 120,302	\$ 69,435	\$ 50,868
Feb	\$ 119,703	\$ 368,962	\$ (249,259)
Mar	\$ 120,730	\$ 76,318	\$ 44,412
Apr	\$ 120,458	\$ 74,899	\$ 45,560
May	\$ 120,958	\$ 89,372	\$ 31,586
Jun	\$ 120,726	\$ 78,604	\$ 42,122
Jul	\$ 120,606	\$ 142,900	\$ (22,294)
Aug	\$ 121,373	\$ 126,047	\$ (4,673)
Sep			
Total	\$ 1,326,925	\$ 1,244,651	\$ 82,274
Cumulative Forecast	\$ 1,308,485	\$ 1,297,793	\$ 10,692
Actual to Forecast \$	\$ 18,441	\$ (53,142)	\$ 71,582
Actual to Forecast	1.4%	-4.1%	



Positive

The Drainage Fund accounts for monies collected from customers on their utility bills for the municipal drainage system. Cumulatively, revenues are 1.4% above forecast, and expenses are 4.1% lower than forecast. (\$300k bond payment made in Feb)

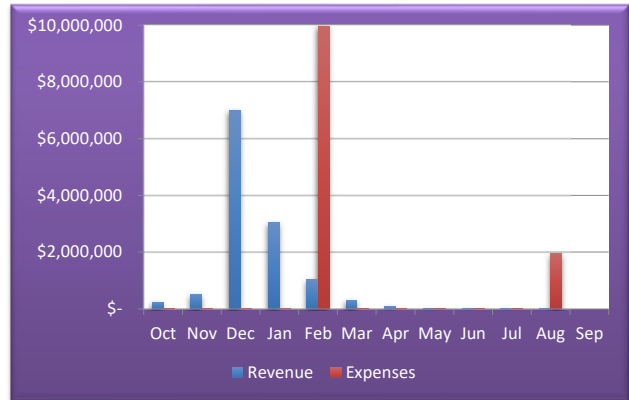


**CITY OF ROWLETT, TEXAS
FINANCIAL STATUS DASHBOARD
August 31, 2021**

OVERALL FUND PERFORMANCE

DEBT SERVICE FUND REVENUES VS EXPENSES FY2021

Month	2021 Revenue	2021 Expenses	Monthly Variance
Oct	\$ 233,986	\$ 10,363	\$ 223,623
Nov	\$ 513,118	\$ 2,189	\$ 510,929
Dec	\$ 6,977,561	\$ 17,266	6,960,294
Jan	\$ 3,040,296	\$ 21,249	3,019,047
Feb	\$ 1,025,768	\$ 9,961,679	(8,935,911)
Mar	\$ 299,887	\$ 1,270	298,617
Apr	\$ 83,573	\$ 2,744	80,829
May	\$ 37,843	\$ 14,546	23,297
Jun	\$ 23,298	\$ 5,433	17,865
Jul	\$ 24,571	\$ 3,849	20,722
Aug	\$ 21,462	\$ 1,944,324	(1,922,862)
Sep			-
Total	\$ 12,281,362	\$ 11,984,912	\$ 296,451
Cumulative Forecast	\$ 12,390,555	\$ 11,974,878	\$ 415,677
Actual to Forecast \$	\$ (109,193)	\$ 10,034	\$ (119,227)
Actual to Forecast	-0.9%	0.1%	



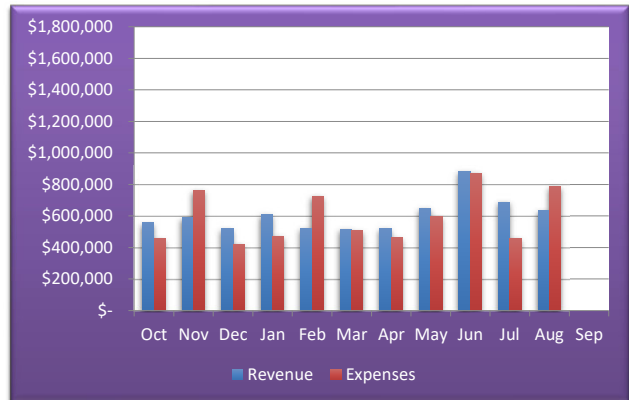
Warning

General Debt Service Fund is used to pay principal and interest on tax-supported debt. Currently, the revenues are 1.8% below projected and expenses are .1% above forecast. The fund makes semi-annual debt payments in February and August.

OVERALL FUND PERFORMANCE

EMPLOYEE HEALTH BENEFITS FUND REVENUES VS EXPENSES FY2021

Month	2021 Revenue	2021 Expenses	Monthly Variance
Oct	\$ 555,676	\$ 455,663	\$ 100,013
Nov	\$ 589,964	\$ 762,302	\$ (172,338)
Dec	\$ 519,099	\$ 422,112	\$ 96,988
Jan	\$ 610,158	\$ 471,025	\$ 139,132
Feb	\$ 522,428	\$ 724,988	\$ (202,561)
Mar	\$ 516,287	\$ 505,167	\$ 11,120
Apr	\$ 519,923	\$ 461,896	\$ 58,028
May	\$ 648,565	\$ 596,055	\$ 52,509
Jun	\$ 880,356	\$ 869,992	\$ 10,364
Jul	\$ 688,365	\$ 458,246	\$ 230,119
Aug	\$ 634,212	\$ 785,206	\$ (150,994)
Sep			
Total	\$ 6,685,034	\$ 6,512,652	\$ 172,382
Cumulative Forecast	\$ 6,015,450	\$ 6,000,186	\$ 15,264
Actual to Forecast \$	\$ 669,584	\$ 512,467	\$ 157,117
Actual to Forecast	11.1%	8.5%	



Positive

Employee Health Benefits Fund accounts for all health related claims paid from the City's partial self-insured medical benefit plan. Overall, revenues are 11.1% above forecast with expenses 8.5% above forecast. (Expenses include \$360k transfer of reserves to operating funds)