



**CITY OF ROWLETT, TEXAS**  
**FINANCIAL STATUS DASHBOARD**  
**July 31, 2022**

**BUDGET SUMMARY OF ALL FUNDS FY2022**

	2022 <u>Adopted Budget</u>	2022 <u>Revised Budget</u>	2022 <u>Forecast</u>	2022 <u>Year-to-Date</u>	<u>Variance</u>
Beginning Reserves	\$ 36,286,839	\$ 38,514,007	\$ 38,514,007	\$ 38,514,007	0.0%
<b>Revenues:</b>					
General	52,047,950	52,301,970	48,057,819	50,887,401	5.9%
Water & sewer	34,000,918	34,000,918	26,912,732	27,353,082	1.6%
Debt service	11,929,633	11,967,733	11,807,000	12,023,100	1.8%
Drainage	1,452,604	1,452,604	1,210,503	1,220,230	0.8%
Refuse	6,580,137	6,580,137	5,483,448	5,662,190	3.3%
Employee health benefits	6,566,441	6,566,441	5,460,493	6,151,382	12.7%
Police seizure	100,000	100,000	83,333	223,892	168.7%
Economic development	938,269	938,269	781,891	786,284	0.6%
Hotel/motel tax	169,181	169,181	65,770	140,742	114.0%
P.E.G.	146,805	146,805	74,236	63,236	-14.8%
Grants	1,240,080	2,039,937	1,613,450	2,013,833	24.8%
Community Development Block Grant	307,217	307,217	187,083	352,597	88.5%
Inspection Fees Fund	258,750	258,750	215,625	785,632	264.4%
Juvenile diversion	33,000	33,000	27,599	20,114	-27.1%
Court technology	25,175	25,175	21,055	16,038	-23.8%
Court security	121,648	121,648	20,908	19,110	-8.6%
Golf course	281,344	281,344	149,639	148,866	-0.5%
Child Safety Fee Fund	51,582	51,582	42,985	50,898	18.4%
Commercial Vehicle Enforcement	98,290	98,290	81,908	327,343	299.6%
Disaster	3,425,931	3,425,931	3,425,931	3,598,313	5.0%
<b>Total Revenues</b>	<b>\$ 119,774,955</b>	<b>\$ 120,866,932</b>	<b>\$ 105,723,407</b>	<b>\$ 111,844,283</b>	<b>5.8%</b>
<b>Expenses:</b>					
General	52,503,349	53,278,449	42,783,960	41,828,713	-2.2%
Water & sewer	31,427,625	31,433,803	26,153,057	25,184,159	-3.7%
Debt service	11,710,653	11,710,653	9,805,001	9,801,068	0.0%
Drainage	1,432,424	1,447,284	1,237,147	1,202,512	-2.8%
Refuse	6,523,516	6,523,516	5,434,435	5,454,114	0.4%
Employee health benefits	6,382,667	6,382,667	4,978,017	5,834,164	17.2%
Police seizure	183,600	188,017	156,681	111,317	-29.0%
Economic development	785,124	785,124	639,247	567,159	-11.3%
Hotel/motel tax	197,184	197,184	185,353	164,171	-11.4%
P.E.G.	102,019	102,019	101,186	194,719	92.4%
Grants	1,243,166	2,044,206	1,617,719	1,600,079	-1.1%
Community Development Block Grant	307,264	307,264	255,391	313,553	22.8%
Inspection Fees Fund	601,212	601,212	481,642	308,124	-36.0%
Juvenile diversion	69,868	69,868	56,257	31,848	-43.4%
Court technology	25,000	25,000	23,333	10,925	-53.2%
Court security	121,948	121,948	97,652	93,678	-4.1%
Golf course	279,442	284,242	154,938	130,495	-15.8%
Child Safety Fee Fund	88,755	88,755	71,072	65,681	-7.6%
Commercial Vehicle Enforcement	92,482	101,612	81,367	146,259	79.8%
Disaster	7,684,934	7,952,813	1,175,859	1,323,537	12.6%
<b>Total Expenses</b>	<b>\$ 121,762,232</b>	<b>\$ 123,645,635</b>	<b>\$ 95,489,314</b>	<b>\$ 94,366,276</b>	<b>-1.2%</b>
<b>Current Year</b>					
<b>Surplus/(Shortfall)</b>	<b>\$ (1,987,277)</b>	<b>\$ (2,778,703)</b>	<b>\$ 10,234,093</b>	<b>\$ 17,478,008</b>	<b>70.8%</b>
<b>Ending Reserves</b>	<b>\$ 34,299,562</b>	<b>\$ 35,735,304</b>	<b>\$ 48,748,100</b>	<b>\$ 55,992,015</b>	<b>14.9%</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

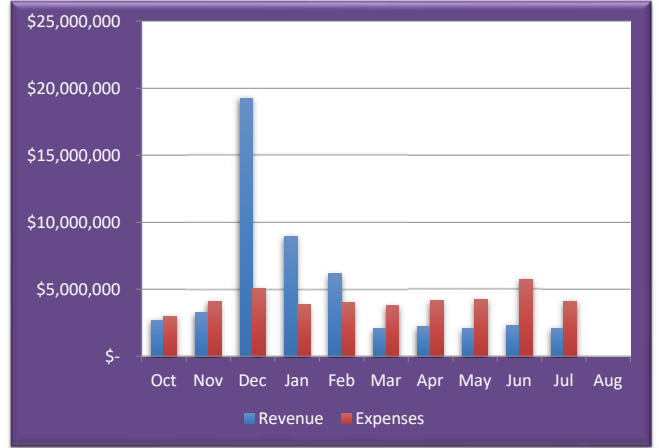


**CITY OF ROWLETT, TEXAS**  
**FINANCIAL STATUS DASHBOARD**  
**July 31, 2022**

**OVERALL FUND PERFORMANCE**

**GENERAL FUND REVENUES VS EXPENSES FY2022**

<u>Month</u>	<u>2022 Revenue</u>	<u>2022 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 2,654,817	\$ 2,950,167	(295,349)
Nov	3,216,854	4,094,590	(877,736)
Dec	19,223,912	5,049,432	14,174,481
Jan	8,965,062	3,812,993	5,152,070
Feb	6,134,312	3,979,473	2,154,839
Mar	2,071,778	3,783,177	(1,711,399)
Apr	2,199,855	4,123,450	(1,923,595)
May	2,053,437	4,205,605	(2,152,168)
Jun	2,281,963	5,722,708	(3,440,746)
Jul	2,085,410	4,107,119	(2,021,710)
Aug			
Sep			
<b>Total</b>	<b>\$ 50,887,401</b>	<b>\$ 41,828,713</b>	<b>\$ 9,058,688</b>
<b>Cumulative Forecast</b>	<b>\$ 48,057,819</b>	<b>\$ 42,783,960</b>	<b>\$ 5,273,859</b>
<b>Actual to Forecast \$</b>	<b>\$ 2,829,582</b>	<b>\$ (955,247)</b>	<b>\$ 3,784,829</b>
<b>Actual to Forecast %</b>	<b>5.9%</b>	<b>-2.2%</b>	



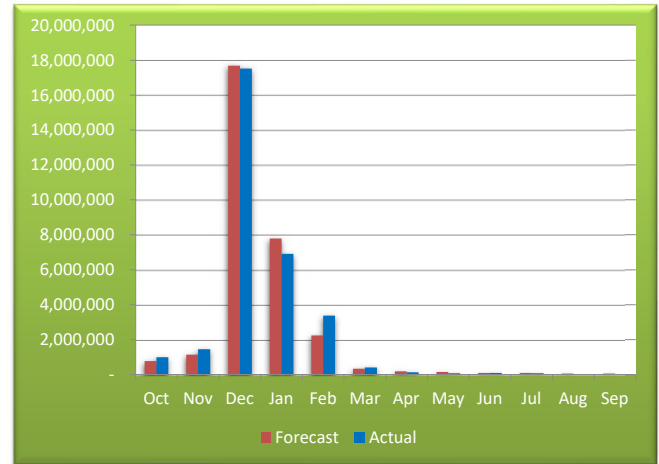
Positive

Cumulatively, General Fund is above the forecast for this time of the year, with revenues above forecast by 5.9% and expenses below forecast by 2.2%.

**REVENUE ANALYSIS**

**PROPERTY TAXES FY2022**

<u>Month</u>	<u>2022 Forecast</u>	<u>2022 Actual</u>	<u>Monthly Variance</u>
Oct	774,382	\$ 982,191	207,810
Nov	1,129,016	1,450,660	321,644
Dec	17,682,632	17,520,098	(162,534)
Jan	7,792,400	6,904,592	(887,808)
Feb	2,232,878	3,373,073	1,140,195
Mar	336,191	407,754	71,563
Apr	176,730	122,095	(54,635)
May	141,543	76,950	(64,593)
Jun	91,994	97,327	5,333
Jul	84,834	71,325	(13,509)
Aug	46,189		
Sep	50,855		
<b>Total</b>	<b>\$ 30,539,645</b>	<b>\$ 31,006,066</b>	<b>\$ 563,464</b>
<b>Actual to Forecast</b>			<b>1.9%</b>



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 1.9% above forecast.

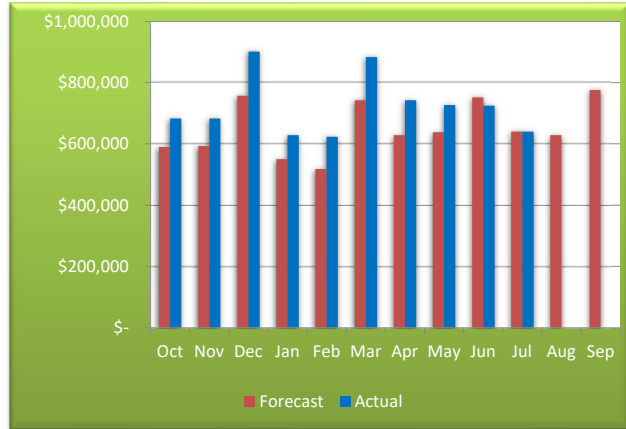


**CITY OF ROWLETT, TEXAS  
FINANCIAL STATUS DASHBOARD  
July 31, 2022**

**REVENUE ANALYSIS**

**SALES TAXES FY2022**

<u>Month</u>	<u>2022 Forecast</u>	<u>2022 Actual</u>	<u>Monthly Variance</u>
Oct	\$ 589,741	\$ 682,886	93,145
Nov	592,716	682,512	89,796
Dec	757,294	901,236	143,942
Jan	550,058	628,162	78,103
Feb	517,837	623,401	105,564
Mar	742,467	883,567	141,100
Apr	628,539	742,027	113,488
May	637,697	726,318	88,621
Jun	751,645	724,223	(27,422)
Jul	639,788	639,788	-
Aug	628,620		
Sep	775,818		
<b>Total</b>	<b>\$ 7,812,222</b>	<b>\$ 7,234,120</b>	<b>\$ 826,336</b>
<b>Actual to Forecast</b>			<b>12.9%</b>



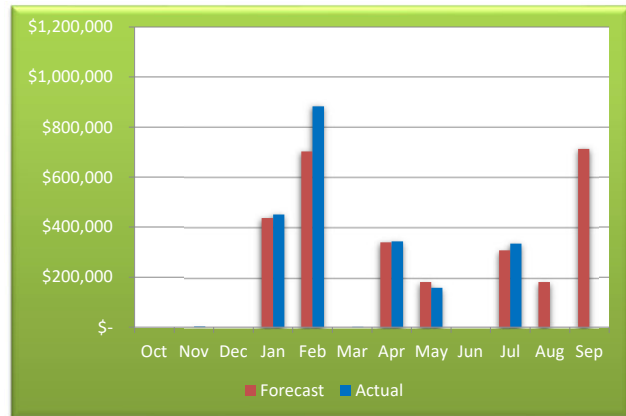
Positive

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 12.9% above forecast at this time of year. July has not been reported by the state and is shown as an estimate.

**REVENUE ANALYSIS**

**FRANCHISE FEES FY2022**

<u>Month</u>	<u>2022 Forecast</u>	<u>2022 Actual</u>	<u>Monthly Variance</u>
Oct	\$ -	\$ -	\$ -
Nov	-	1,834	1,834
Dec	-	-	-
Jan	436,175	449,866	13,691
Feb	701,859	882,172	180,313
Mar	-	28	28
Apr	339,247	342,243	2,996
May	179,626	157,407	(22,219)
Jun	-	-	-
Jul	306,938	334,268	27,330
Aug	179,626	-	
Sep	712,728	-	
<b>Total</b>	<b>\$ 2,856,199</b>	<b>\$ 2,167,817</b>	<b>\$ 203,972</b>
<b>Actual to Forecast</b>			<b>10.4%</b>



Positive

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 10.4% above forecast at this time of year.



**CITY OF ROWLETT, TEXAS**  
**FINANCIAL STATUS DASHBOARD**  
**July 31, 2022**

**OVERALL FUND PERFORMANCE**

**UTILITY FUND REVENUES VS EXPENSES FY2022**

<u>Month</u>	<u>2022 Revenue</u>	<u>2022 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 2,983,095	\$ 2,321,071	662,024
Nov	2,545,107	2,548,788	(3,681)
Dec	2,263,402	2,559,872	(296,470)
Jan	2,391,785	2,449,618	(57,833)
Feb	2,264,143	2,418,682	(154,539)
Mar	2,214,486	2,490,674	(276,189)
Apr	2,546,177	2,512,990	33,186
May	2,789,860	2,519,025	270,834
Jun	3,231,716	2,616,672	615,044
Jul	4,123,312	2,746,765	1,376,546
Aug			
Sep			
<b>Total</b>	<b>\$ 27,353,082</b>	<b>\$ 25,184,159</b>	<b>\$ 2,168,923</b>
<b>Cumulative Forecast</b>	<b>\$ 26,912,732</b>	<b>\$ 26,153,057</b>	<b>\$ 759,675</b>
<b>Actual to Forecast \$</b>	<b>\$ 440,350</b>	<b>\$ (968,898)</b>	<b>\$ 1,409,248</b>
<b>Actual to Forecast</b>	<b>1.6%</b>	<b>-3.7%</b>	



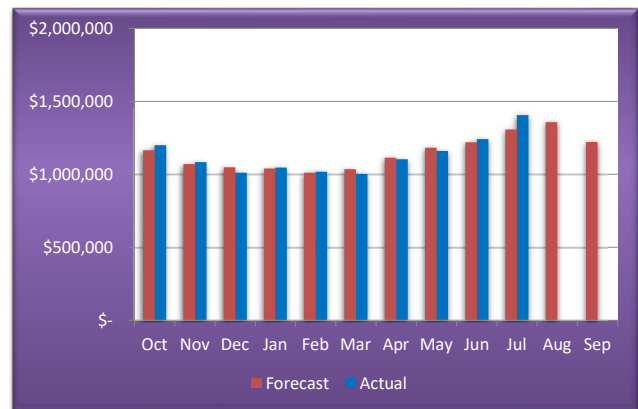
**Positive**

Cumulatively, Utility Fund is above forecast for this time of the year, with revenues above forecast by 1.6% and expenses 3.7% below forecast.

**REVENUE ANALYSIS**

**SEWER REVENUES FY2022**

<u>Month</u>	<u>2022 Forecast</u>	<u>2022 Actual</u>	<u>Monthly Variance</u>
Oct	\$ 1,165,602	\$ 1,199,554	33,952
Nov	1,071,880	1,084,219	12,339
Dec	1,047,933	1,010,770	(37,163)
Jan	1,041,110	1,046,263	5,153
Feb	1,010,612	1,018,252	7,640
Mar	1,035,984	1,002,089	(33,895)
Apr	1,114,236	1,103,799	(10,437)
May	1,181,748	1,161,332	(20,416)
Jun	1,220,271	1,242,549	22,278
Jul	1,308,807	1,405,675	96,868
Aug	1,357,832		
Sep	1,221,822		
<b>Total</b>	<b>\$ 13,777,837</b>	<b>\$ 11,274,503</b>	<b>\$ 76,320</b>
<b>Actual to Forecast</b>			<b>0.7%</b>



**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 0.7% above forecast.

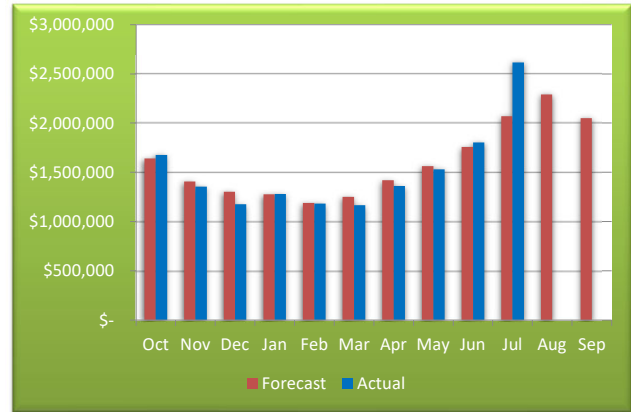


**CITY OF ROWLETT, TEXAS  
FINANCIAL STATUS DASHBOARD  
July 31, 2022**

**REVENUE ANALYSIS**

**WATER REVENUES FY2022**

Month	2022 Forecast	2022 Actual	Monthly Variance
Oct	\$ 1,639,293	\$ 1,677,843	38,551
Nov	1,407,300	1,356,092	(51,208)
Dec	1,302,211	1,177,054	(125,157)
Jan	1,276,716	1,279,303	2,588
Feb	1,190,044	1,181,232	(8,812)
Mar	1,250,329	1,167,046	(83,282)
Apr	1,419,443	1,362,010	(57,433)
May	1,562,616	1,530,757	(31,859)
Jun	1,756,307	1,803,898	47,591
Jul	2,069,838	2,614,906	545,068
Aug	2,291,549		
Sep	2,048,893		
<b>Total</b>	<b>\$ 19,214,539</b>	<b>\$ 15,150,144</b>	<b>\$ 276,047</b>
<b>Actual to Forecast</b>			<b>1.9%</b>



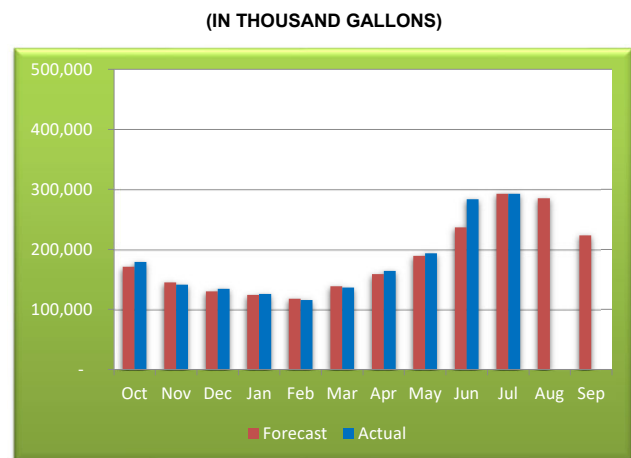
Positive

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 1.9% above forecast for this time of year.

**REVENUE ANALYSIS**

**WATER USAGE FY2022**

Month	2022 Forecast	2022 Actual	Monthly Variance
Oct	171,040	178,926	7,886
Nov	144,871	141,399	(3,472)
Dec	130,030	134,062	4,032
Jan	124,203	125,573	1,370
Feb	117,833	115,538	(2,295)
Mar	138,531	136,421	(2,110)
Apr	158,855	164,339	5,484
May	189,105	193,407	4,302
Jun	236,472	283,652	47,180
Jul	292,523	292,523	-
Aug	285,144		
Sep	223,425		
<b>Total</b>	<b>2,212,034</b>	<b>1,765,840</b>	<b>62,375</b>
<b>Actual to Forecast</b>			<b>3.7%</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 3.7% above forecast. The amount shown for July is an estimate, as data are not yet available.

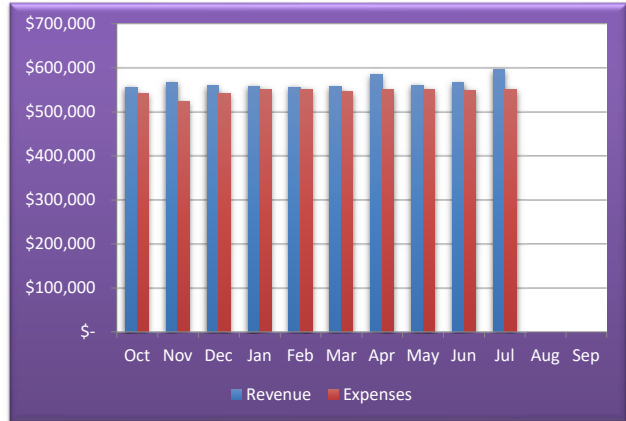


**CITY OF ROWLETT, TEXAS  
FINANCIAL STATUS DASHBOARD  
July 31, 2022**

**OVERALL FUND PERFORMANCE**

**REFUSE FUND REVENUES VS EXPENSES FY2022**

<u>Month</u>	<u>2022 Revenue</u>	<u>2022 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 556,494	\$ 541,565	14,929
Nov	567,608	522,791	44,817
Dec	558,959	541,129	17,830
Jan	558,611	550,782	7,829
Feb	556,707	551,508	5,199
Mar	557,050	545,843	11,207
Apr	584,400	549,528	34,872
May	560,983	551,777	9,206
Jun	565,896	548,688	17,208
Jul	595,484	550,504	44,980
Aug			
Sep			
<b>Total</b>	<b>\$ 5,662,190</b>	<b>\$ 5,454,114</b>	<b>\$ 208,076</b>
<b>Cumulative Forecast</b>	<b>\$ 5,483,448</b>	<b>\$ 5,434,435</b>	<b>\$ 49,012</b>
<b>Actual to Forecast \$</b>	<b>\$ 178,742</b>	<b>\$ 19,679</b>	<b>\$ 159,064</b>
<b>Actual to Forecast</b>	<b>3.3%</b>	<b>0.4%</b>	



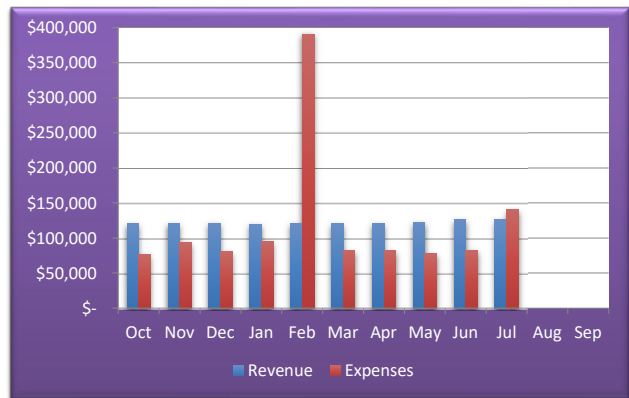
Positive

The Refuse Fund accounts for monies collected from customers on their utility bills and remitted to our solid waste provider. Revenues are 3.3% above forecast, and expenses are 0.4% above forecast.

**OVERALL FUND PERFORMANCE**

**DRAINAGE FUND REVENUES VS EXPENSES FY2022**

<u>Month</u>	<u>2022 Revenue</u>	<u>2022 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 120,349	\$ 76,590	43,759
Nov	121,127	93,692	27,435
Dec	121,518	80,303	41,215
Jan	119,952	95,523	24,429
Feb	121,354	390,075	(268,721)
Mar	120,453	82,597	37,856
Apr	121,263	82,232	39,030
May	122,298	78,333	43,966
Jun	125,954	82,773	43,181
Jul	125,961	140,394	(14,433)
Aug			
Sep			
<b>Total</b>	<b>\$ 1,220,230</b>	<b>\$ 1,202,512</b>	<b>\$ 17,718</b>
<b>Cumulative Forecast</b>	<b>\$ 1,210,503</b>	<b>\$ 1,237,147</b>	<b>\$ (26,644)</b>
<b>Actual to Forecast \$</b>	<b>\$ 9,727</b>	<b>\$ (34,635)</b>	<b>\$ 44,361</b>
<b>Actual to Forecast</b>	<b>0.8%</b>	<b>-2.8%</b>	



Positive

The Drainage Fund accounts for monies collected from customers on their utility bills for the municipal drainage system. Cumulatively, revenues are 0.8% above forecast, and expenses are 2.8% below forecast.

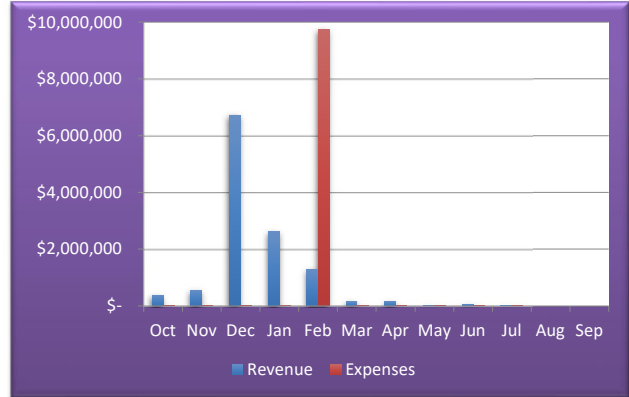


**CITY OF ROWLETT, TEXAS  
FINANCIAL STATUS DASHBOARD  
July 31, 2022**

**OVERALL FUND PERFORMANCE**

**DEBT SERVICE FUND REVENUES VS EXPENSES FY2022**

<u>Month</u>	<u>2022 Revenue</u>	<u>2022 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 375,591	\$ 7,177	368,413
Nov	556,237	3,478	552,759
Dec	6,717,366	10,816	6,706,551
Jan	2,633,351	25,206	2,608,146
Feb	1,289,198	9,734,536	(8,445,338)
Mar	148,365	1,119	147,246
Apr	167,380	996	166,384
May	34,962	13,604	21,357
Jun	69,360	1,912	67,447
Jul	31,290	2,224	29,066
Aug			
Sep			
<b>Total</b>	<b>\$ 12,023,100</b>	<b>\$ 9,801,068</b>	<b>\$ 2,222,032</b>
<b>Cumulative Forecast</b>	<b>\$ 11,807,000</b>	<b>\$ 9,805,001</b>	<b>\$ 2,001,999</b>
<b>Actual to Forecast \$</b>	<b>\$ 216,100</b>	<b>\$ (3,933)</b>	<b>\$ 220,033</b>
<b>Actual to Forecast</b>	<b>1.8%</b>	<b>0.0%</b>	



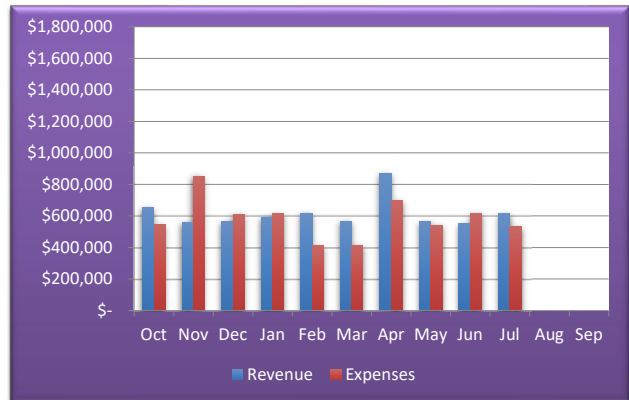
Positive

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

**OVERALL FUND PERFORMANCE**

**EMPLOYEE HEALTH BENEFITS FUND REVENUES VS EXPENSES FY2022**

<u>Month</u>	<u>2022 Revenue</u>	<u>2022 Expenses</u>	<u>Monthly Variance</u>
Oct	\$ 653,896	\$ 545,649	108,247
Nov	560,577	853,275	(292,699)
Dec	563,962	611,484	(47,521)
Jan	592,885	615,097	(22,212)
Feb	618,542	411,018	207,524
Mar	567,250	413,456	153,794
Apr	867,420	695,261	172,159
May	563,421	541,843	21,578
Jun	550,441	614,350	(63,909)
Jul	612,986	532,731	80,256
Aug			
Sep			
<b>Total</b>	<b>\$ 6,151,382</b>	<b>\$ 5,834,164</b>	<b>\$ 317,218</b>
<b>Cumulative Forecast</b>	<b>\$ 5,460,493</b>	<b>\$ 4,978,017</b>	<b>\$ 482,476</b>
<b>Actual to Forecast \$</b>	<b>\$ 690,889</b>	<b>\$ 856,147</b>	<b>\$ (165,258)</b>
<b>Actual to Forecast</b>	<b>12.7%</b>	<b>17.2%</b>	



Warning

Employee Health Benefits Fund accounts for all health related claims paid from the City's partial self-insured medical benefit plan. Overall, revenues are 12.7% above forecast with expenses 17.2% above forecast.