

CITY OF BALCH SPRINGS, TEXAS



**City Council's
Monthly Financial Report
Fiscal Year 2017
For month ended 09/30/2017
as of 11/06/2017 12:12 PM**

City of Balch Springs, Texas
City Council's Monthly Financial Report

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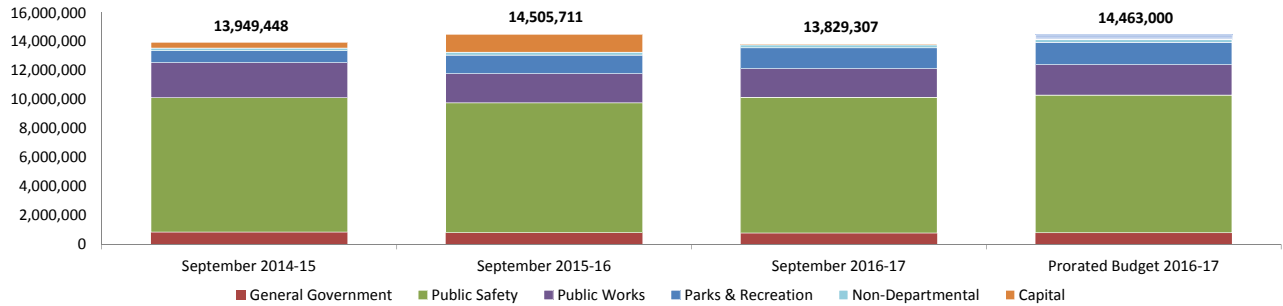
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City of Balch Springs, Texas
Fund Balance Report
All Funds
For month ended 09/30/2017

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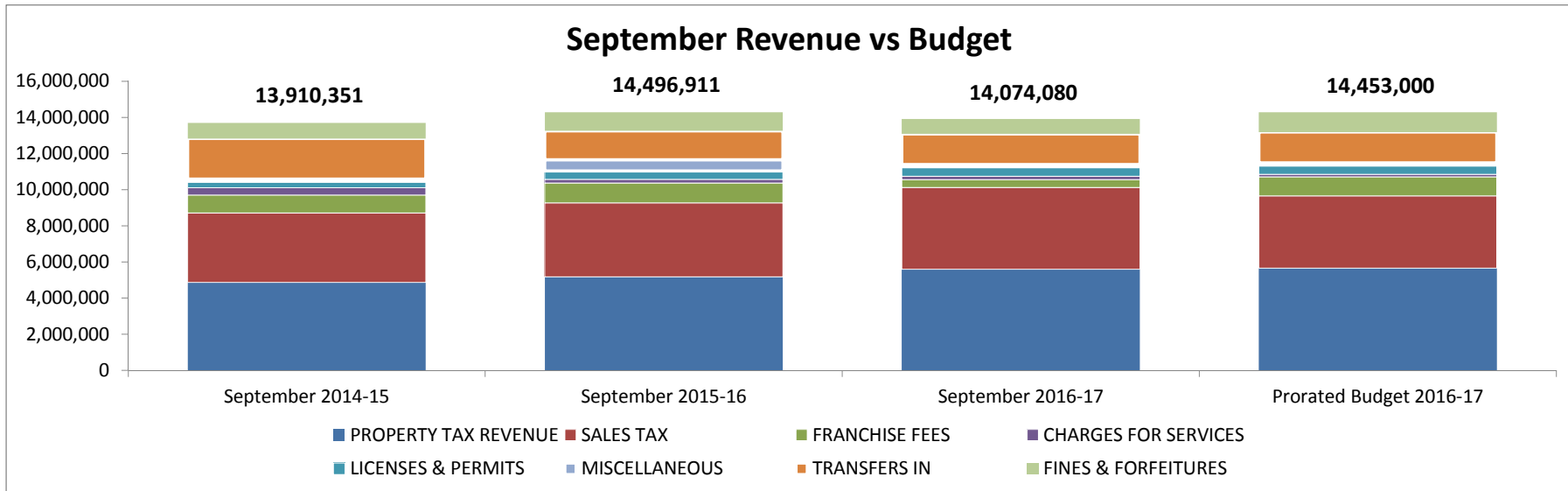
Fund #	Fund Name	2017 Beginning Fund Bal	YTD REV	YTD EXP	Net	Curr Fund Bal
10	GENERAL FUND	1,570,371	14,074,080	13,829,307	244,773	1,815,145
3	UTILITY CONSTRUCTION	679,149	4,493	252,499	(248,006)	431,143
76	WATER FUND	10,036,449	5,092,582	4,912,787	179,795	10,216,244
77	WASTE WATER FUND	8,214,157	3,617,285	3,329,263	288,022	8,502,179
78	SOLID WASTE FUND	103,202	2,967,361	3,265,532	(298,171)	(194,970)
	Total Utility Funds	19,032,958	11,681,721	11,760,082	(78,361)	18,954,597
50	DEBT SERVICE FUND	212,234	637,888	625,325	12,563	224,798
52	EDC TYPE A DEBT SERVICE	83,287	254,949	253,859	1,090	84,377
53	EDC TYPE B DEBT SERVICE	276,064	175,274	174,039	1,235	277,299
	Total Debt Service Funds	571,585	1,068,111	1,053,223	14,889	586,474
20	SECTION 8	9,340	589,119	591,621	(2,502)	6,838
12	EDC TYPE A	1,812,792	916,840	1,407,069	(490,229)	1,322,563
12	LESS: Reserved for Hickory Rd					(656,526)
12	NET AVAILABLE : EDC TYPE A					666,037
13	EDC TYPE B	671,082	924,345	734,039	190,306	861,388
	Total Economic Development	2,483,874	1,841,186	2,141,109	(299,923)	1,527,425
21	MUNI COURT BUILDING SECURITY	27,930	13,580	7,054	6,526	34,455
22	MUNI COURT TECHNOLOGY	72,473	18,106	26,429	(8,323)	64,150
23	MUNI COURT JUVENILE CASE MGT	-	18,674	1,338	17,337	17,337
24	HOTEL OCCUPANCY TAX	151,247	90,386	24,301	66,085	217,333
40	STATE CH 59 LAW ENFORCEMENT	34,471	23,814	24,134	(320)	34,150
41	DEPARTMENT OF JUSTICE GRANTS	189	10,584	10,618	(34)	155
42	CHAP 683 ABANDONED VEHICLES	82,193	87,547	69,895	17,652	99,844
44	US TREASURY FORFEITURES	11,742	23,040	-	23,040	34,782
46	DEPT OF JUSTICE FORFEITURES	36,044	51	3,525	(3,474)	32,569
48	RED LIGHT CAMERA FUND ^	1,830	658,024	274,660	383,364	385,194
61	CAPITAL PROJECTS FUND	989	-	-	-	989
62	EDC TYPE A CAPITAL PROJECTS	1,110,061	151,066	121,822	29,243	1,139,305
72	STREET MAINTENANCE FUND	1,589,081	903,742	1,549,978	(646,236)	942,846
	Total Special Revenue Funds	3,118,249	1,998,614	2,113,754	(115,141)	3,003,108
	Grand Total All Funds	26,786,377	31,252,831	31,489,095	(236,265)	25,893,587

September Expenditures vs Budget



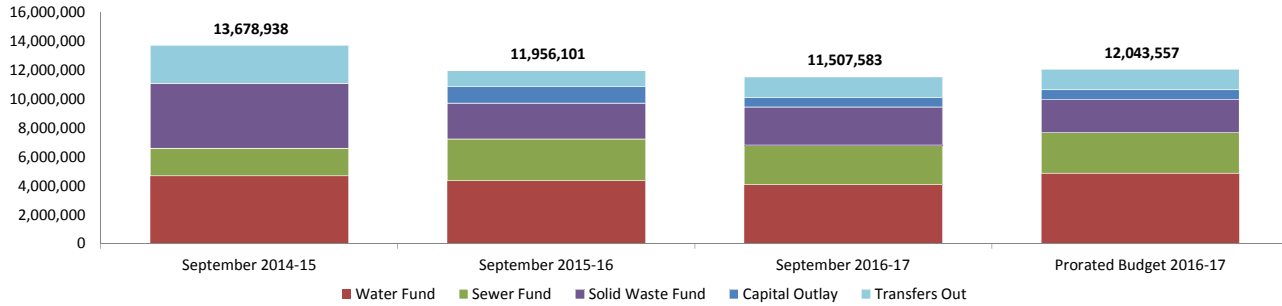
Dept No.	Department Desc	September 2014-15	September 2015-16	September 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
General Government								
12	CITY SECRETARY	183,558	153,840	185,050	183,468	1,582	0.86%	
13	CITY ATTORNEY	-	125,606	105,867	106,590	(723)	-0.68%	
14	CITY COUNCIL	319,659	93,811	80,986	94,042	(13,056)	-13.88%	
16	HUMAN RESOURCES	332,163	370,899	306,362	311,271	(4,909)	-1.58%	
18	INFORMATION TECH	-	68,203	88,958	91,918	(2,960)	-3.22%	
	General Government Total	835,380	812,359	767,223	787,289			
Public Safety								
21	POLICE	5,191,029	4,817,987	4,887,893	5,041,267	(153,374)	-3.04%	
22	FIRE	3,203,576	3,179,193	3,539,481	3,441,765	97,716	2.84%	
23	CITY MARSHAL	-	301,678	322,263	354,235	(31,972)	-9.03%	
24	MUNICIPAL COURT	730,563	446,178	361,346	385,690	(24,344)	-6.31%	
25	ANIMAL CONTROL	164,981	143,798	179,735	210,588	(30,853)	-14.65%	
26	CIVIL SERVICE	2,888	914	3,060	2,454	606	24.69%	1K
27	EMERGENCY MANAGEMENT	-	72,678	75,623	74,177	1,446	1.95%	
	Public Safety Total	9,293,037	8,962,426	9,369,400	9,510,176			
Public Works								
90	PUBLIC WORKS	2,427,791	-	-	-	-	0.00%	
31	STREETS & DRAINAGE	-	521,719	479,441	485,724	(6,283)	-1.29%	
32	PLANNING	-	304,194	307,692	379,213	(71,521)	-18.86%	1O
33	NEIGHBORHOOD SERVICES	-	62,730	69,936	74,666	(4,730)	-6.33%	
34	CONSTRUCTION MGMT	-	250	14,135	19,629	(5,494)	-27.99%	1Q
35	GIS (GEOGRAPHIC INFO SYS)	-	77,194	86,347	89,323	(2,976)	-3.33%	
36	BUILDING INSPECTIONS	-	246,558	261,380	267,195	(5,815)	-2.18%	
37	BUILDING MAINTENANCE	-	621,764	488,345	492,693	(4,348)	-0.88%	
38	CODE ENFORCEMENT	-	174,152	125,041	129,303	(4,262)	-3.30%	
39	FLEET SERVICES	-	3,226	173,385	183,292	(9,907)	-5.40%	
	Public Works Total	2,427,791	2,011,787	2,005,703	2,121,038			
Parks & Recreation								
40	PARKS MAINTENANCE	-	-	142,596	164,141	(21,545)	-13.13%	
41	MOWING	-	513,419	463,076	464,817	(1,741)	-0.37%	
42	CIVIC CENTER	-	11,593	8,113	10,000	(1,887)	-18.87%	
43	LIBRARY & LEARNING CENTER	324,694	322,011	402,081	427,134	(25,053)	-5.87%	
44	RECREATION CENTER	397,058	322,738	247,838	310,399	(62,561)	-20.16%	
45	SENIOR CENTER	102,689	112,535	128,561	115,063	13,498	11.73%	1AB
46	COMMUNITY EVENTS	-	-	37,456	39,352	(1,896)	-4.82%	
	Parks & Recreation Total	824,441	1,282,297	1,429,720	1,530,906			
Non-Departmental								
15	GENERAL ITEMS	169,809	203,007	194,421	193,115	1,306	0.68%	1AD
	Non-Departmental Total	169,809	203,007	194,421	193,115			
Capital								
81	CAPITAL OUTLAY	398,990	1,233,835	62,840	320,476	(257,636)	-80.39%	1AE
	Capital Outlay Total	398,990	1,233,835	62,840	320,476			
	Grand Total	13,949,448	14,505,711	13,829,307	14,463,000			

City of Balch Springs, Texas
 City Council Monthly Financial Report
 General Fund Revenues



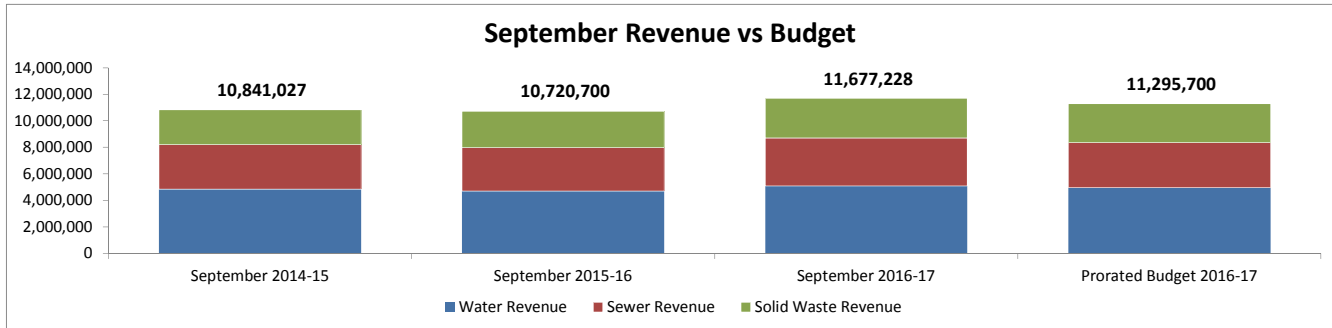
Revenue Type	September 2014-15	September 2015-16	September 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
PROPERTY TAX REVENUE	4,877,886	5,175,382	5,605,044	5,665,000	(59,956)	-1.06%	2A
SALES TAX	3,835,671	4,101,802	4,518,711	4,000,000	518,711	12.97%	
FRANCHISE FEES	990,186	1,089,587	436,705	1,041,000	(604,295)	-58.05%	2C
OTHER TAXES	89,155	76,141	63,145	70,000	(6,855)	-9.79%	2D
LICENSES & PERMITS	351,912	472,112	520,498	503,000	17,498	3.48%	2E
INTERGOVERNMENTAL REVENUE	124,872	142,553	106,961	100,000	6,961	6.96%	2F
CHARGES FOR SERVICES	410,662	200,905	181,537	145,700	35,837	24.60%	2G
FINES & FORFEITURES	862,984	1,022,423	814,663	1,100,000	(285,337)	-25.94%	
Total Major Revenue	11,543,327	12,280,905	12,247,263	12,624,700			
Miscellaneous							
INTEREST EARNED	4,275	3,995	9,345	5,000	4,345	86.90%	2I
MISCELLANEOUS REVENUES	69,536	29,399	46,716	118,300	(71,584)	-60.51%	2J
OTHER FINANCING SOURCES/(USES)	46,313	580,322	67,756	2,000	65,756	3287.81%	2K
Total Miscellaneous Revenue	120,124	613,716	123,817	125,300			
Transfers							
TRANSFERS IN	2,246,900	1,602,289	1,703,000	1,703,000	-	0.00%	
Grand Total	13,910,351	14,496,911	14,074,080	14,453,000			

September Expenses vs Budget



Dept No.	Department Desc	September 2014-15	September 2015-16	September 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
Water Fund								
11	CITY MANAGER	1,180,195	388,540	284,801	293,237	(8,436)	-2.88%	
15	UTILITY FINANCE	500,003	477,710	386,704	407,623	(20,919)	-5.13%	
17	UTILITY BILLING	480,098	471,054	536,049	551,174	(15,125)	-2.74%	
18	UTILITY METER SERVICES	210,730	215,260	195,423	225,187	(29,764)	-13.22%	
19	UTILITY COMPUTERS	196,275	166,702	145,400	165,767	(20,367)	-12.29%	
71	WATER ADMINISTRATION	214,930	182,069	290,247	286,817	3,430	1.20%	
72	WATER DISTRIBUTION	604,134	720,710	605,218	709,405	(104,187)	-14.69%	
79	WATER WHOLESALE PURCHASES	941,622	1,236,501	1,462,292	1,300,000	162,292	12.48%	3H
61	WATER DEBT SERVICE	355,450	505,523	191,381	919,470	(728,089)	-79.19%	3I
	Water Fund Total	4,683,438	4,364,068	4,097,514	4,858,680			
Sewer Fund								
75	SEWER COLLECTION	261,041	740,163	603,511	630,780	(27,269)	-4.32%	
76	SITE RESTORATION	237,528	333,712	437,779	509,670	(71,891)	-14.11%	
79	SEWER WHOLESALE COSTS	1,401,138	1,786,611	1,661,957	1,670,000	(8,043)	-0.48%	
	Sewer Fund Total	1,899,706	2,860,487	2,703,246	2,810,450			
Solid Waste Fund								
78	SOLID WASTE MAINTENANCE	2,307,314	104,940	95,592	98,277	(2,685)	-2.73%	
79	SOLID WASTE WHOLESALE COSTS	2,185,367	2,379,473	2,534,940	2,190,000	344,940	15.75%	3N
	Solid Waste Total	4,492,681	2,484,414	2,630,532	2,288,277			
Capital Outlay								
81	CAPITAL OUTLAY	n/a	1,149,843	673,290	683,150	(9,860)	-1.44%	
	Capital Outlay Total		1,149,843	673,290	683,150			
Transfers Out								
91	TRANSFER TO GENERAL FUND	2,603,113	1,097,289	1,403,000	1,403,000	-	0.00%	
	Transfers Out Total	2,603,113	1,097,289	1,403,000	1,403,000			
	Grand Total	13,678,938	11,956,101	11,507,583	12,043,557			

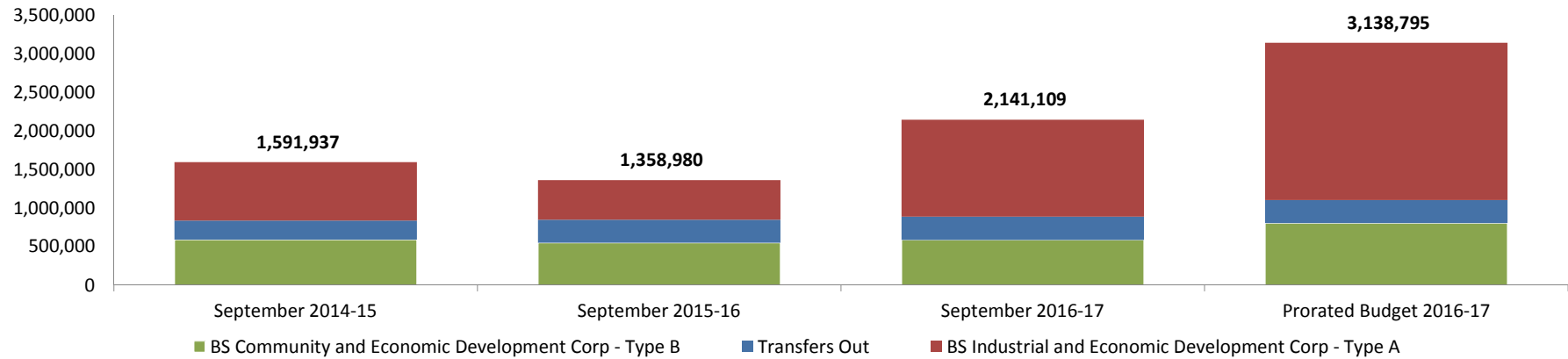
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Enterprise Fund Revenues



Revenue Type	September 2014-15	September 2015-16	September 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
Water Revenue							
WATER SERVICE	3,985,746	3,820,601	4,170,599	4,100,000	70,599	1.72%	4A
WATER ACTIVATION FEE	129,278	140,285	127,855	130,000	(2,145)	-1.65%	
WATER BACKFLOW REGIST/INSPECT	-	126,843	118,080	130,000	(11,920)	-9.17%	
WATER CUST SERV INSPECTION FEE	8,710	9,425	8,600	9,000	(400)	-4.44%	
WATER FIELD COLLECTION FEES	-	197	133	200	(67)	-33.50%	
WATER METER AND SET FEES	-	12,512	8,686	14,000	(5,314)	-37.96%	
WATER METER TAMPER FEES	-	8,500	8,300	8,000	300	3.75%	
WATER TRANSFER SERVICE FEE	-	475	755	600	155	25.83%	
WATER PENALTIES	221,240	209,376	219,903	230,000	(10,097)	-4.39%	
WATER RECONNECT FEES	75,318	63,232	62,694	60,000	2,694	4.49%	
CODE ENFORCEMENT FEES	131,075	-	-	-	-	0.00%	4K
TAP FEES	33,850	19,654	73,675	25,000	48,675	194.70%	4L
TEMPORARY SERVICE FEES	-	4,750	8,775	2,000	6,775	338.75%	4M
PRO RATA FEES	6,490	48,750	40,500	56,000	(15,500)	-27.68%	4N
NSF CHECK FEES	5,650	5,374	5,005	5,000	5	0.10%	
INTEREST EARNED	3,853	10,611	23,966	8,000	15,966	199.58%	4P
MISCELLANEOUS REVENUES	21,359	16,632	2,727	2,000	727	36.36%	
BAD DEBT COLLECTIONS	1,894	3,003	1,460	2,000	(540)	-27.02%	
CASH OVER/SHORT	(203)	(179)	(1,240)	-	(1,240)	0.00%	
CREDIT CARD FEES	91,772	98,816	112,744	96,000	16,744	17.44%	4T
DISCOUNTS TAKEN	1,097	-	-	-	-	0.00%	
CELL TOWER LEASE REV	83,073	87,943	99,366	85,000	14,366	16.90%	4V
SALE OF ASSETS	-	-	-	-	-	0.00%	
SALES OF EQUIP/VEHICLES	-	-	-	-	-	0.00%	
CONTRIBUTED CAPITAL	41,032	-	-	-	-	0.00%	
Total Water Revenue	4,841,235	4,686,800	5,092,582	4,962,800			
Sewer Revenue							
GREASE HAULER REGIST/INSPEC	-	-	3,800	-	3,800	100.00%	
SEWER SERVICE	3,303,377	3,185,586	3,529,273	3,300,000	229,273	6.95%	
SEWER SURCHARGE	88,286	104,401	84,212	115,000	(30,788)	-26.77%	
MISCELLANEOUS REVENUES	-	3,150	-	1,000	(1,000)	-100.00%	4AC
Total Sewer Revenue	3,391,663	3,293,137	3,617,285	3,416,000			
Solid Waste Revenue							
TRASH SERVICE RESIDENTIAL	1,334,442	1,298,837	1,364,023	1,325,000	39,023	2.95%	
TRASH SERVICE COMMERCIAL	1,273,686	1,027,240	1,087,797	1,200,000	(112,203)	-9.35%	
TRASH SERVICE ROLLOFF	-	399,801	502,232	380,000	122,232	32.17%	
TRASH SERVICE BULK PICKUP	-	13,030	12,186	10,000	2,186	21.86%	
MISCELLANEOUS REVENUES	-	800	-	1,000	(1,000)	-100.00%	
DISCOUNTS TAKEN	-	1,054	1,123	900	223	24.81%	
Total Solid Waste Revenue	2,608,128	2,740,763	2,967,361	2,916,900			
Grand Total	10,841,027	10,720,700	11,677,228	11,295,700			

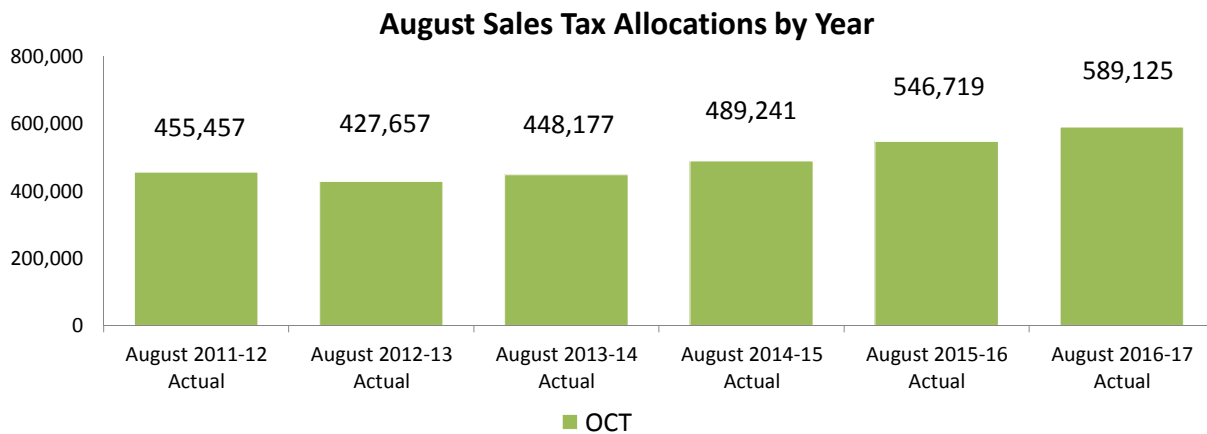
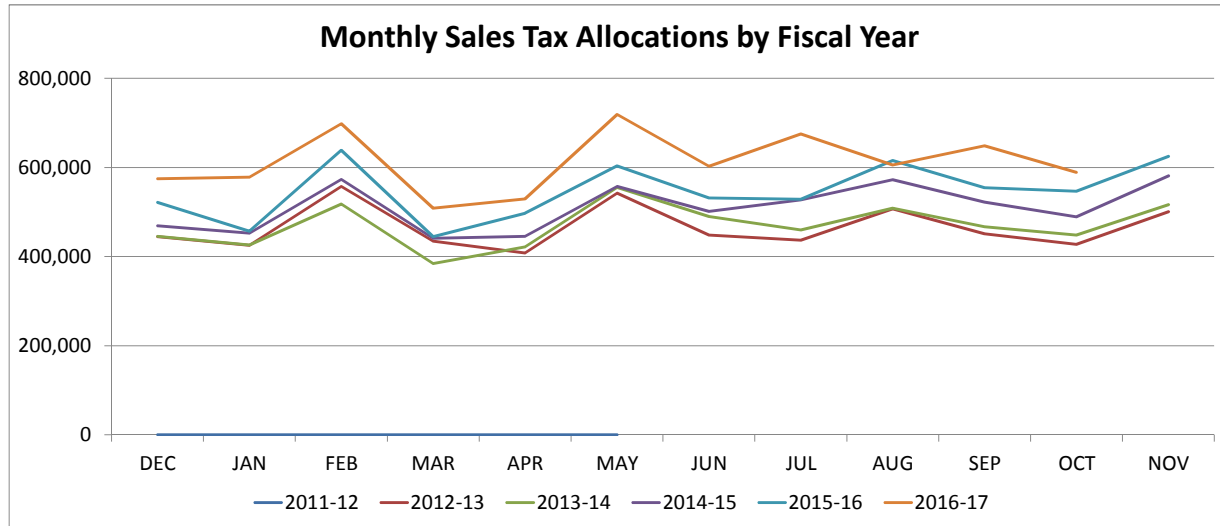
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Component Units Expenses

September Expenses vs Budget



Dept No.	Department Desc	September 2014-15	September 2015-16	September 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
BS Industrial and Economic Development Corp - Type A								
11	EDC TYPE A ADMINISTRATION	215,955	202,060	215,044	274,260	(59,216)	-21.59%	5A
51	EDC TYPE A ECON DEVELOPMENT	540,205	148,422	788,042	1,509,166	(721,124)	-47.78%	5B
91	TRANSFER TO EDC/A DEBT SERV	-	162,400	253,983	253,983	-	0.00%	
Type A Total		756,161	512,883	1,257,069	2,037,409			
BS Community and Economic Development Corp - Type B								
11	EDC TYPE B ADMINISTRATION	220,870	169,647	174,708	270,710	(96,002)	-35.46%	5D
51	EDC TYPE B ECON DEVELOPMENT	364,906	197,313	226,793	348,137	(121,344)	-34.86%	
91	TRANSFER TO EDC/B DEBT SERV	-	179,138	182,539	182,539	-	0.00%	
Type B Total		585,776	546,097	584,039	801,386			
Transfers Out								
TRANSFERS TO GENERAL FUND		250,000	300,000	300,000	300,000	-	0.00%	
Grand Total		1,591,937	1,358,980	2,141,109	3,138,795			

City of Balch Springs, Texas
 City Council Monthly Financial Report
 Sales Tax Allocation From State



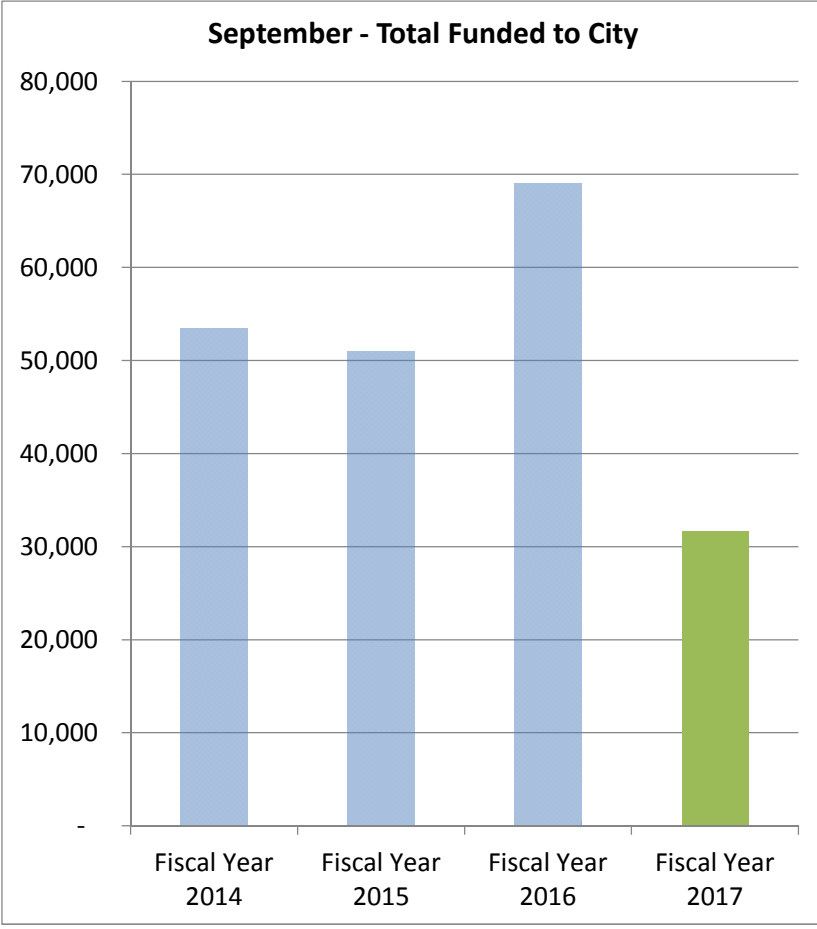
	August 2011-12 Actual	August 2012-13 Actual	August 2013-14 Actual	August 2014-15 Actual	August 2015-16 Actual	August 2016-17 Actual	Change vs Prior Year	YTD % Change
DEC	405,605	445,000	445,162	468,858	521,604	574,790	10.20%	10.20%
JAN	399,119	425,532	426,091	452,316	456,665	578,350	26.65%	17.88%
FEB	487,326	557,654	518,014	573,489	638,381	698,190	9.37%	14.52%
MAR	355,856	434,441	384,023	441,418	444,366	508,646	14.47%	14.51%
APR	389,093	408,278	421,990	445,057	497,021	529,068	6.45%	12.94%
MAY	521,825	542,081	555,457	557,729	603,391	719,104	19.18%	14.13%
JUN	442,905	447,924	489,943	501,166	531,496	602,633	13.38%	14.02%
JUL	433,944	436,900	459,556	526,917	528,375	675,493	27.84%	15.75%
AUG	507,197	507,290	508,277	572,869	615,719	605,896	-1.60%	13.54%
SEP	459,275	450,961	467,047	522,169	554,241	648,683	17.04%	13.90%
OCT	455,457	427,657	448,177	489,241	546,719	589,125	7.76%	13.34%
NOV	549,867	500,782	516,483	581,184	624,905			
	5,407,469	5,584,500	5,640,220	6,132,413	6,562,883	6,729,977		

City of Balch Springs, Texas
 City Council Monthly Financial Report
 Reflex Revenue

Funding to City by Month					
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Prior Yr % change
OCT	58,594	54,071	38,209	54,492	43%
NOV	78,120	44,883	50,529	41,095	-19%
DEC	56,009	25,856	54,283	41,914	-23%
JAN	54,532	32,713	55,996	40,007	-29%
FEB	73,379	35,452	63,654	58,220	-9%
MAR	100,084	53,940	87,469	75,540	-14%
APR	134,208	58,617	86,953	94,973	9%
MAY	78,342	30,435	54,719	39,008	-29%
JUN	62,217	26,890	41,478	58,248	40%
JUL	78,448	30,199	54,026	42,063	-22%
AUG	68,766	39,257	55,153	46,314	-16%
SEP	53,397	50,943	69,024	31,594	-54%
Total	896,096	483,256	711,492	623,468	

	September		
Funding Allocations	2016	September 2017	% Change
Revenue from violations	104,697	67,428	-36%
Less: Processing Fees	(3,498)	(2,570)	-27%
Less: Invoices	(32,175)	(33,265)	3%
Total Funded to City	69,024	31,594	-54%
funded as a % of revenue	65.93%	46.86%	
processing fees as a % of revenue	3.34%	3.81%	
invoices as a % of revenue	30.73%	49.33%	

Texas Traffic Code 707.008 (a)(2) "...may be used only to fund traffic safety programs, including pedestrian safety programs, public safety programs, intersection improvements, and traffic enforcement."



City of Balch Springs, Texas
 City Council Monthly Financial Report
 Appendix

Note	Comments
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1I	
1J	
1K	Civil service testing (re-testing)
1L	
1M	
1N	
1O	
1P	
1Q	Echo Lake Crossing engineering fees / Tracey-Erich Drive Reconstruction engineering fees - design phase
1R	
1S	
1T	
1U	
1V	
1W	
1X	
1Y	
1Z	
1AA	
1AB	Employee turnover
1AC	
1AD	
1AE	Awaiting generators, library re-carpeting & outdoor sirens upgrade invoices. Purchases approved by council.

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Note	Comments
2A	Property Taxes are due by January 31st of a given fiscal year
2B	
2C	Annual Oncor franchise revenue is received at the end of November of next fiscal year
2D	
2E	Primarily due to electrical permits and building permits, 138% and 89% of budget respectively
2F	Officer off of workman's comp and starting to incur OT in Aug - now eligible for reimbursements
2G	Most programs are operating above budget (library, rec center, fire inspections, rental property)
2H	
2I	Reinvested cash into higher interest earning account
2J	Revenues budgeted in this line item to account for red light camera repayment. When ready to transfer, Transfers In acct will be used instead.
2K	Insurance refunds from May 2015
2L	
3A	
3B	
3C	
3D	
3E	
3F	
3G	
3H	cost of water continuing to rise
3I	interest payments only - lower due to refunding of bonds in FY 2016
3J	
3K	
3L	
3M	
3N	Mostly due to commercial
3O	
3P	

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Note	Comments
4A	New rates in effect since June
4B	
4C	
4D	
4E	
4F	
4G	
4H	
4I	
4J	
4K	In general fund - under fines and fees
4L	A sporadic fee - a service fee that is charged for connecting the public water or wastewater main to the private plumbing. Habitat for Humanity built at least 5 homes i
4M	Due to Rental Registration Program
4N	KB Homes activity slowed down towards end of yer
4O	
4P	Reinvesting cash into higher interest bearing accounts
4Q	
4R	
4S	
4T	Now taking american express payments
4U	
4V	New AT&T Cell Tower - annual pmt received in Jan
4W	
4X	
4Y	
4Z	
4AA	
4AB	
4AC	
4AD	
4AE	Grease Hauler Registration in error. Corrected in Sept
4AF	
4AG	
4AH	

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Note	Comments
5A	EDC Director position not filled
5B	Hickory Tree Road has been completed. There are a few remaining costs that need to be invoiced and paid out.
5C	
5D	EDC Director position not filled
5E	
5F	
5G	