

CITY OF BALCH SPRINGS, TEXAS



**City Council's
Monthly Financial Report
Fiscal Year 2017
For month ended 07/31/2017
as of 08/22/2017 10:35 AM**

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

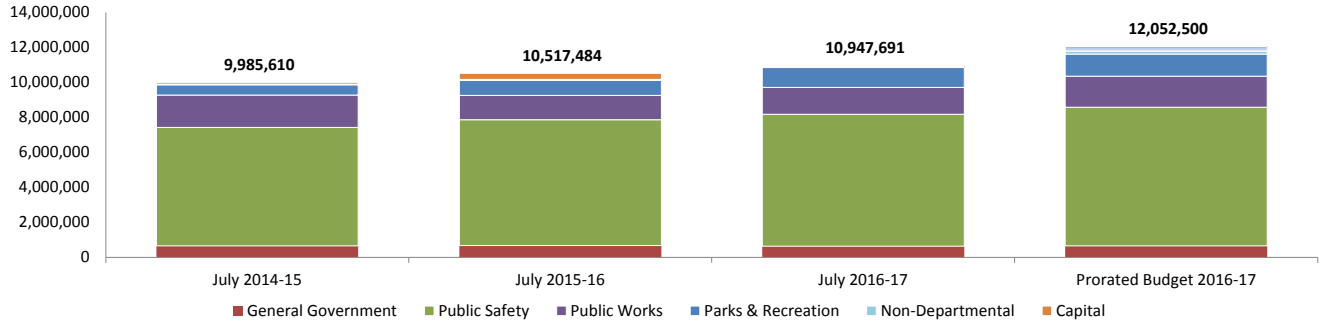
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City of Balch Springs, Texas
Fund Balance Report
All Funds
For month ended 07/31/2017

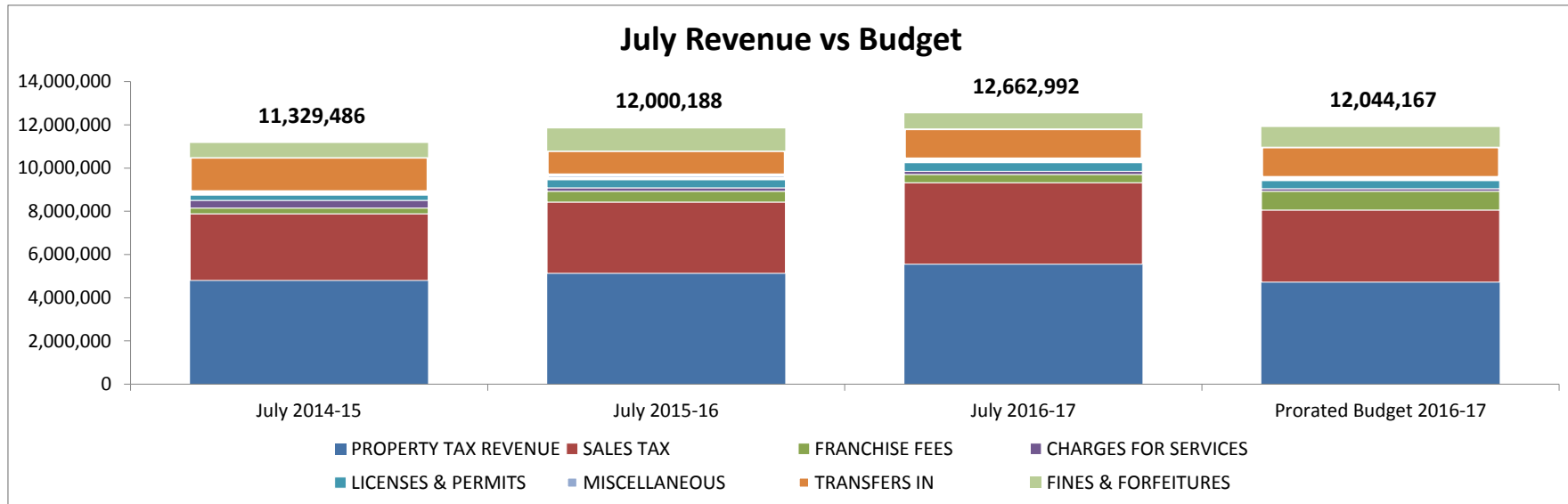
Fund #	Fund Name	2017 Beginning Fund Bal	YTD REV	YTD EXP	Net	Curr Fund Bal
10	GENERAL FUND	1,570,371	12,662,992	10,947,691	1,715,301	3,285,673
3	UTILITY CONSTRUCTION	679,149	3,524	243,662	(240,137)	439,012
76	WATER FUND	10,036,449	4,053,009	3,772,631	280,378	10,316,827
77	WASTE WATER FUND	8,214,157	2,882,430	2,260,986	621,444	8,835,601
78	SOLID WASTE FUND	103,202	2,383,004	2,447,182	(64,178)	39,024
	Total Utility Funds	19,032,958	9,321,968	8,724,460	597,507	19,630,465
50	DEBT SERVICE FUND	212,234	629,606	625,325	4,281	216,515
52	EDC TYPE A DEBT SERVICE	83,287	212,384	209,322	3,062	86,349
53	EDC TYPE B DEBT SERVICE	276,064	145,987	90,176	55,811	331,875
	Total Debt Service Funds	571,585	987,976	924,822	63,154	634,739
20	SECTION 8	9,340	490,158	490,641	(483)	8,857
12	EDC TYPE A	1,812,792	766,760	1,114,530	(347,770)	1,465,022
12	LESS: Reserved for Hickory Rd					(656,142)
12	NET AVAILABLE : EDC TYPE A					808,880
13	EDC TYPE B	671,082	774,839	563,322	211,517	882,599
	Total Economic Development	2,483,874	1,541,599	1,677,852	(136,253)	1,691,479
21	MUNI COURT BUILDING SECURITY	27,930	12,086	7,054	5,031	32,961
22	MUNI COURT TECHNOLOGY	72,473	16,114	24,288	(8,174)	64,299
23	MUNI COURT JUVENILE CASE MGT	-	16,663	975	15,688	15,688
24	HOTEL OCCUPANCY TAX	151,247	66,890	13,660	53,230	204,478
40	STATE CH 59 LAW ENFORCEMENT	34,471	23,814	24,134	(320)	34,150
41	DEPARTMENT OF JUSTICE GRANTS	189	10,582	10,618	(36)	153
42	CHAP 683 ABANDONED VEHICLES	82,193	78,268	51,940	26,328	108,521
44	US TREASURY FORFEITURES	11,742	4,446	-	4,446	16,188
46	DEPT OF JUSTICE FORFEITURES	36,044	40	3,525	(3,485)	32,558
48	RED LIGHT CAMERA FUND ^	1,830	538,054	185,228	352,825	354,655
61	CAPITAL PROJECTS FUND	989	-	-	-	989
62	EDC TYPE A CAPITAL PROJECTS	1,110,061	151,066	19,416	131,650	1,241,711
72	STREET MAINTENANCE FUND	1,589,081	754,347	1,545,297	(790,951)	798,131
	Total Special Revenue Funds	3,118,249	1,672,368	1,886,135	(213,767)	2,904,482
	Grand Total All Funds	26,786,377	26,677,060	24,651,601	2,025,459	28,155,694

July Expenditures vs Budget



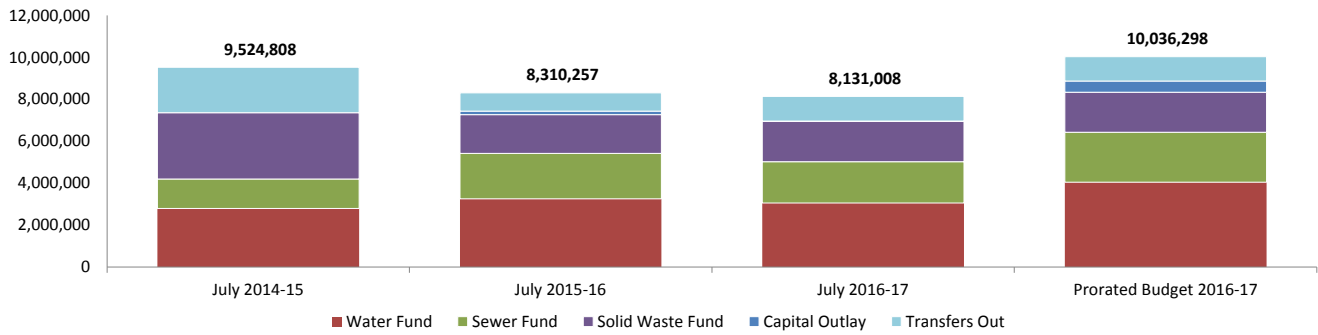
Dept No.	Department Desc	July 2014-15	July 2015-16	July 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
General Government								
12	CITY SECRETARY	156,089	130,490	161,171	152,890	8,281	5.42%	
13	CITY ATTORNEY	-	95,655	80,367	88,825	(8,458)	-9.52%	
14	CITY COUNCIL	245,106	74,102	63,753	78,368	(14,615)	-18.65%	
16	HUMAN RESOURCES	257,257	314,130	253,451	259,393	(5,941)	-2.29%	
18	INFORMATION TECH	-	58,650	77,133	76,598	535	0.70%	
General Government Total		658,451	673,028	635,876	656,074			
Public Safety								
21	POLICE	3,592,480	3,887,575	3,910,733	4,201,056	(290,323)	-6.91%	
22	FIRE	2,494,534	2,548,872	2,878,036	2,868,138	9,899	0.35%	1G
23	CITY MARSHAL	-	254,309	256,303	295,196	(38,893)	-13.18%	
24	MUNICIPAL COURT	555,730	318,548	275,050	321,408	(46,358)	-14.42%	
25	ANIMAL CONTROL	113,255	115,911	146,326	175,490	(29,164)	-16.62%	
26	CIVIL SERVICE	3,083	1,590	2,641	2,045	596	29.14%	1K
27	EMERGENCY MANAGEMENT	-	60,581	65,078	61,814	3,264	5.28%	
Public Safety Total		6,759,081	7,187,386	7,534,167	7,925,147			
Public Works								
90	PUBLIC WORKS	1,851,258	-	-	-	-	0.00%	
31	STREETS & DRAINAGE	-	369,253	381,855	404,770	(22,915)	-5.66%	
32	PLANNING	-	216,609	239,249	316,011	(76,762)	-24.29%	1O
33	NEIGHBORHOOD SERVICES	-	46,511	52,355	62,222	(9,867)	-15.86%	
34	CONSTRUCTION MGMT	-	250	5,060	16,358	(11,298)	-69.07%	1Q
35	GIS (GEOGRAPHIC INFO SYS)	-	56,054	66,870	74,436	(7,566)	-10.16%	
36	BUILDING INSPECTIONS	-	184,999	209,676	222,663	(12,986)	-5.83%	
37	BUILDING MAINTENANCE	-	417,935	380,676	410,578	(29,902)	-7.28%	
38	CODE ENFORCEMENT	-	99,517	99,640	107,753	(8,112)	-7.53%	
39	FLEET SERVICES	-	-	114,009	152,743	(38,735)	-25.36%	
Public Works Total		1,851,258	1,391,128	1,549,389	1,767,532			
Parks & Recreation								
40	PARKS MAINTENANCE	-	-	112,771	136,784	(24,013)	-17.56%	
41	MOWING	-	331,444	352,980	387,348	(34,367)	-8.87%	
42	CIVIC CENTER	-	8,241	6,533	8,333	(1,800)	-21.60%	
43	LIBRARY & LEARNING CENTER	252,508	241,394	328,000	355,945	(27,945)	-7.85%	
44	RECREATION CENTER	269,882	197,214	193,070	258,666	(65,596)	-25.36%	
45	SENIOR CENTER	72,342	92,463	107,534	95,886	11,648	12.15%	1AB
46	COMMUNITY EVENTS	-	-	36,088	32,793	3,295	10.05%	1AC
Parks & Recreation Total		594,732	870,757	1,136,976	1,275,755			
Non-Departmental								
15	GENERAL ITEMS	39,827	47,745	64,943	160,929	(95,986)	-59.64%	1AD
Non-Departmental Total		39,827	47,745	64,943	160,929			
Capital								
81	CAPITAL OUTLAY	82,261	347,441	26,340	267,063	(240,723)	-90.14%	1AE
Capital Outlay Total		82,261	347,441	26,340	267,063			
Grand Total		9,985,610	10,517,484	10,947,691	12,052,500			

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



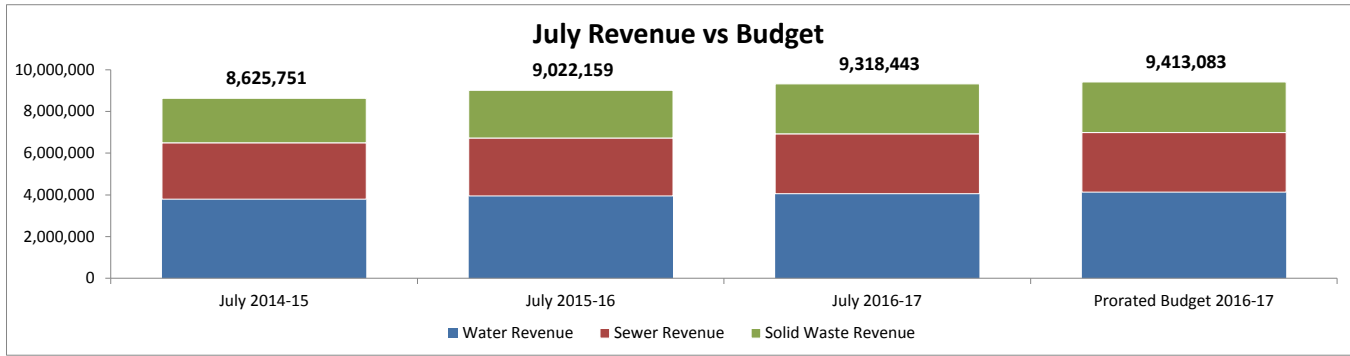
Revenue Type	July 2014-15	July 2015-16	July 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
PROPERTY TAX REVENUE	4,804,187	5,125,713	5,553,815	4,720,833	832,982	17.64%	2A
SALES TAX	3,082,256	3,307,328	3,771,733	3,333,333	438,400	13.15%	
FRANCHISE FEES	259,345	495,872	380,704	867,500	(486,796)	-56.11%	2C
OTHER TAXES	53,942	39,880	42,221	58,333	(16,112)	-27.62%	2D
LICENSES & PERMITS	302,246	410,740	449,777	419,167	30,610	7.30%	2E
INTERGOVERNMENTAL REVENUE	114,446	128,239	91,286	83,333	7,952	9.54%	
CHARGES FOR SERVICES	353,972	162,417	147,961	121,417	26,544	21.86%	2G
FINES & FORFEITURES	653,380	1,024,282	697,319	916,667	(219,347)	-23.93%	
Total Major Revenue	9,623,775	10,694,470	11,134,816	10,520,583			
Miscellaneous							
INTEREST EARNED	3,787	3,361	6,180	4,167	2,013	48.31%	2I
MISCELLANEOUS REVENUES	73,955	18,091	38,542	98,583	(60,041)	-60.90%	2J
OTHER FINANCING SOURCES/(USES)	22,825	159,264	64,288	1,667	62,621	3757.28%	2K
Total Miscellaneous Revenue	100,567	180,716	109,010	104,417			
Transfers							
TRANSFERS IN	1,605,145	1,125,002	1,419,166	1,419,167	(1)	0.00%	
Grand Total	11,329,486	12,000,188	12,662,992	12,044,167			

July Expenses vs Budget



Dept No.	Department Desc	July 2014-15	July 2015-16	July 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
Water Fund								
11	CITY MANAGER	257,790	294,590	241,569	236,114	5,455	2.31%	3A
15	UTILITY FINANCE	359,501	346,937	280,364	347,936	(67,572)	-19.42%	
17	UTILITY BILLING	284,417	313,888	379,170	459,312	(80,141)	-17.45%	
18	UTILITY METER SERVICES	162,360	160,200	158,557	187,656	(29,098)	-15.51%	
19	UTILITY COMPUTERS	136,113	119,769	121,826	138,139	(16,314)	-11.81%	
71	WATER ADMINISTRATION	162,064	117,994	232,329	239,014	(6,685)	-2.80%	
72	WATER DISTRIBUTION	484,524	558,007	462,057	591,171	(129,114)	-21.84%	
79	WATER WHOLESALE PURCHASES	760,790	864,751	1,082,753	1,083,333	(581)	-0.05%	
61	WATER DEBT SERVICE	181,556	470,144	90,749	766,225	(675,476)	-88.16%	3I
	Water Fund Total	2,789,115	3,246,279	3,049,374	4,048,900			
Sewer Fund								
75	SEWER COLLECTION	159,813	537,622	420,211	534,896	(114,685)	-21.44%	
76	SITE RESTORATION	183,109	237,175	314,615	450,521	(135,906)	-30.17%	
79	SEWER WHOLESALE COSTS	1,066,184	1,401,084	1,239,248	1,391,667	(152,418)	-10.95%	
	Sewer Fund Total	1,409,106	2,175,881	1,974,074	2,377,083			
Solid Waste Fund								
78	SOLID WASTE MAINTENANCE	1,625,349	75,810	72,830	81,898	(9,067)	-11.07%	
79	SOLID WASTE WHOLESALE COSTS	1,531,975	1,767,543	1,845,185	1,825,000	20,185	1.11%	
	Solid Waste Total	3,157,324	1,843,353	1,918,016	1,906,898			
Capital Outlay								
81	CAPITAL OUTLAY	n/a	169,743	20,379	534,250	(513,871)	-96.19%	3O
	Capital Outlay Total		169,743	20,379	534,250			
Transfers Out								
91	TRANSFER TO GENERAL FUND	2,169,263	875,002	1,169,166	1,169,167	(1)	0.00%	
	Transfers Out Total	2,169,263	875,002	1,169,166	1,169,167			
	Grand Total	9,524,808	8,310,257	8,131,008	10,036,298			

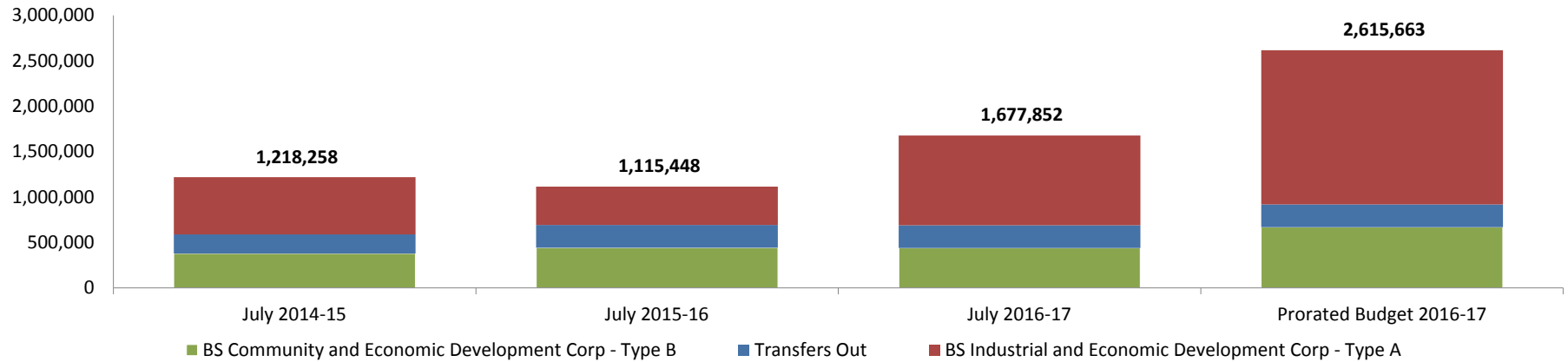
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Enterprise Fund Revenues



Revenue Type	July 2014-15	July 2015-16	July 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
Water Revenue							
WATER SERVICE	3,084,167	3,211,583	3,319,990	3,416,667	(96,677)	-2.83%	4A
WATER ACTIVATION FEE	106,003	112,845	107,810	108,333	(523)	-0.48%	
WATER BACKFLOW REGIST/INSPECT	-	103,943	84,565	108,333	(23,768)	-21.94%	
WATER CUST SERV INSPECTION FEE	6,775	8,475	7,650	7,500	150	2.00%	
WATER FIELD COLLECTION FEES	-	190	126	167	(41)	-24.40%	
WATER METER AND SET FEES	-	12,035	8,586	11,667	(3,081)	-26.41%	
WATER METER TAMPER FEES	-	7,350	6,850	6,667	183	2.75%	
WATER TRANSFER SERVICE FEE	-	400	685	500	185	37.00%	4H
WATER PENALTIES	182,876	179,422	184,679	191,667	(6,987)	-3.65%	
WATER RECONNECT FEES	63,033	55,507	50,970	50,000	970	1.94%	
CODE ENFORCEMENT FEES	109,385	-	-	-	-	0.00%	4K
TAP FEES	27,050	18,850	37,425	20,833	16,592	79.64%	4L
TEMPORARY SERVICE FEES	-	2,925	7,240	1,667	5,573	334.40%	
PRO RATA FEES	4,500	46,500	40,500	46,667	(6,167)	-13.21%	
NSF CHECK FEES	4,845	4,464	4,025	4,167	(142)	-3.40%	
INTEREST EARNED	3,068	8,384	18,198	6,667	11,532	172.98%	4P
MISCELLANEOUS REVENUES	15,270	16,209	2,015	1,667	348	20.90%	
BAD DEBT COLLECTIONS	1,211	1,749	1,290	1,667	(377)	-22.62%	
CASH OVER/SHORT	(203)	(106)	(1,239)	-	(1,239)	0.00%	
CREDIT CARD FEES	75,259	81,245	92,225	80,000	12,225	15.28%	4T
DISCOUNTS TAKEN	845	-	-	-	-	0.00%	
CELL TOWER LEASE REV	70,590	72,240	79,420	70,833	8,587	12.12%	4V
SALE OF ASSETS	-	-	-	-	-	0.00%	
SALES OF EQUIP/VEHICLES	-	-	-	-	-	0.00%	
CONTRIBUTED CAPITAL	41,032	-	-	-	-	0.00%	
Total Water Revenue	3,795,706	3,944,209	4,053,009	4,135,667			
Sewer Revenue							
SEWER SERVICE	2,624,136	2,682,475	2,809,075	2,750,000	59,075	2.15%	
SEWER SURCHARGE	72,816	91,266	69,755	95,833	(26,078)	-27.21%	
MISCELLANEOUS REVENUES	-	3,050	3,600	833	2,767	332.00%	
Total Sewer Revenue	2,696,952	2,776,790	2,882,430	2,846,667			
Solid Waste Revenue							
TRASH SERVICE RESIDENTIAL	1,102,992	1,096,550	1,120,073	1,104,167	15,906	1.44%	
TRASH SERVICE COMMERCIAL	1,030,101	863,337	890,787	1,000,000	(109,213)	-10.92%	
TRASH SERVICE ROLLOFF	-	328,065	361,297	316,667	44,631	14.09%	
TRASH SERVICE BULK PICKUP	-	11,610	10,027	8,333	1,694	20.33%	
MISCELLANEOUS REVENUES	-	800	-	833	(833)	-100.00%	
DISCOUNTS TAKEN	-	797	819	750	69	9.23%	
Total Solid Waste Revenue	2,133,093	2,301,160	2,383,004	2,430,750			
Grand Total	8,625,751	9,022,159	9,318,443	9,413,083			

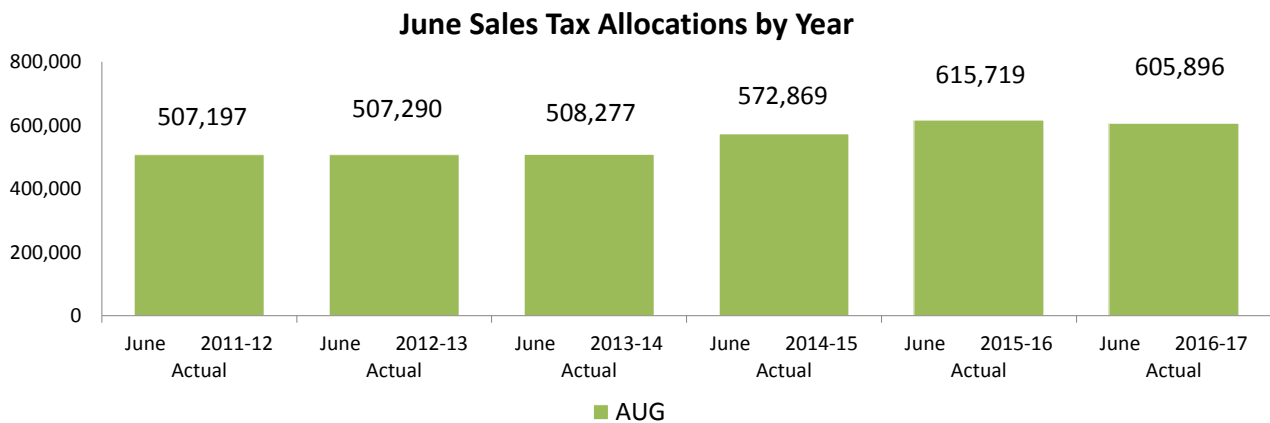
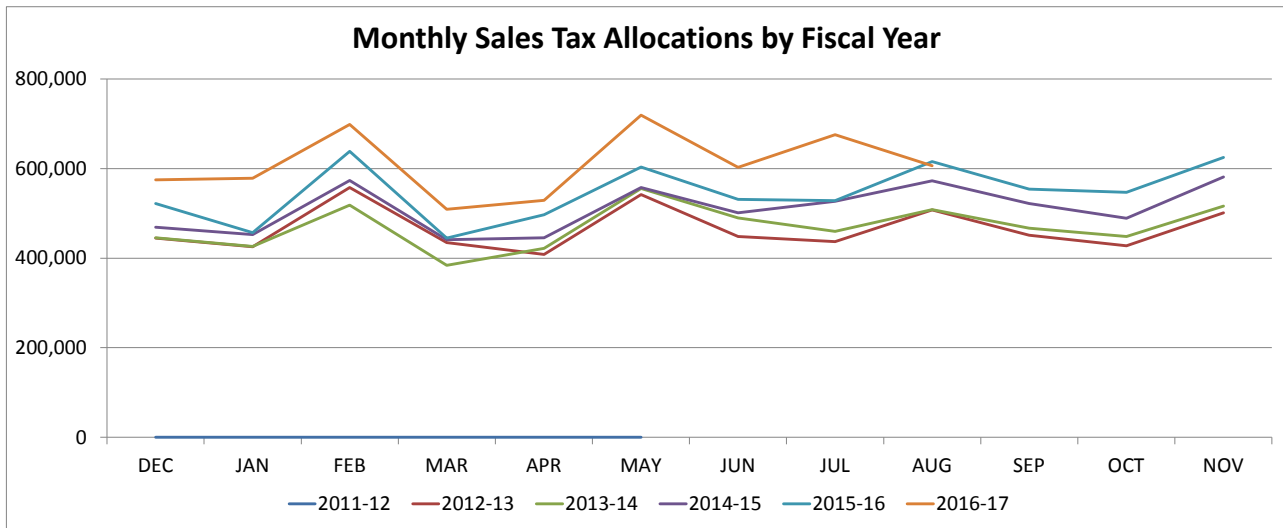
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Component Units Expenses

July Expenses vs Budget



Dept No.	Department Desc	July 2014-15	July 2015-16	July 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	163,241	164,025	172,646	228,550	(55,904)	-24.46%	5A
51	EDC TYPE A ECON DEVELOPMENT	466,966	124,107	605,231	1,257,638	(652,407)	-51.88%	5B
91	TRANSFER TO EDC/A DEBT SERV	-	135,334	211,653	211,653	1	0.00%	
	Type A Total	630,207	423,467	989,530	1,697,841			
BS Community and Economic Development Corp - Type B								
11	EDC TYPE B ADMINISTRATION	158,755	141,007	136,292	225,592	(89,300)	-39.58%	5D
51	EDC TYPE B ECON DEVELOPMENT	218,562	151,692	148,497	290,114	(141,618)	-48.81%	
91	TRANSFER TO EDC/B DEBT SERV	-	149,282	153,533	152,116	1,417	0.93%	
	Type B Total	377,317	441,981	438,322	667,822			
Transfers Out								
	TRANSFERS TO GENERAL FUND	210,734	250,000	250,000	250,000	-	0.00%	
	Grand Total	1,218,258	1,115,448	1,677,852	2,615,663			

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



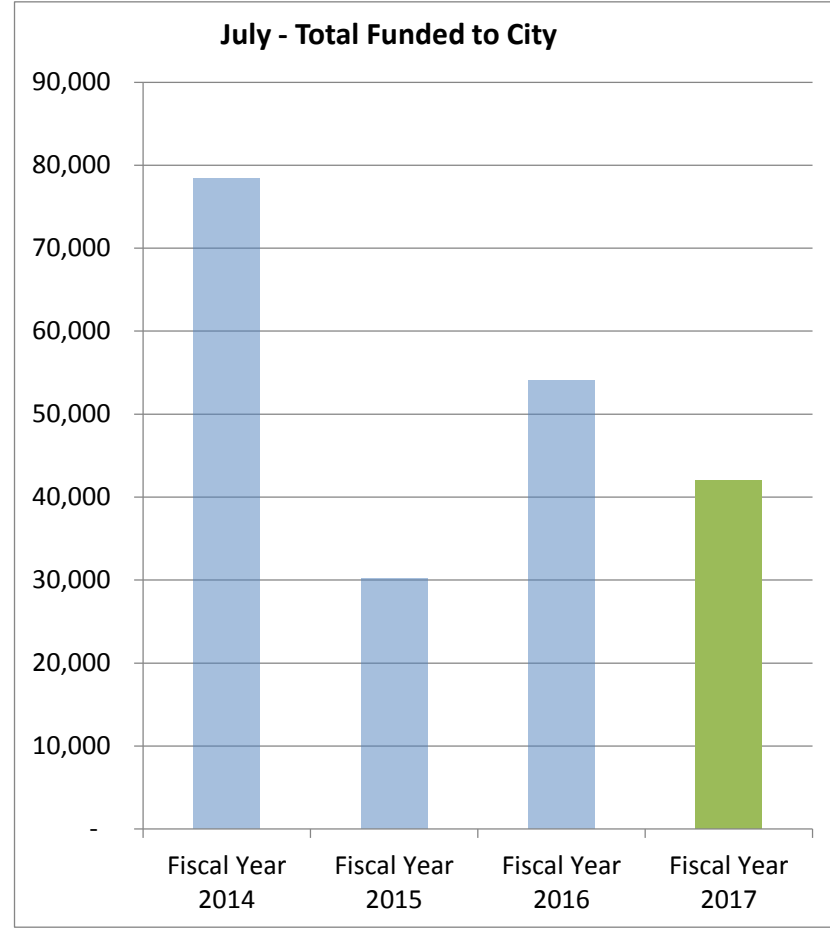
	June 2011-12 Actual	June 2012-13 Actual	June 2013-14 Actual	June 2014-15 Actual	June 2015-16 Actual	June 2016-17 Actual	Change vs Prior Year	YTD % Change
DEC	405,605	445,000	445,162	468,858	521,604	574,790	10.20%	10.20%
JAN	399,119	425,532	426,091	452,316	456,665	578,350	26.65%	17.88%
FEB	487,326	557,654	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			
OCT	455,457	427,657	448,177	489,241	546,719			
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	5,492,169		

City of Balch Springs, Texas
 City Council Monthly Financial Report
 Redflex 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		
SEP	53,397	50,943	69,024		
Total	896,096	483,256	711,492	545,560	

Funding Allocations	July 2016	July 2017	% Change
Revenue from violations	92,963	77,379	-17%
Less: Processing Fees	(2,917)	(2,967)	2%
Less: Invoices	(36,020)	(32,350)	-10%
Total Funded to City	54,026	42,063	-22%
funded as a % of revenue	58.12%	54.36%	
processing fees as a % of revenue	3.14%	3.83%	
invoices as a % of revenue	38.75%	41.81%	

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
1A	
1B	
1C	
1D	
1E	
1F	
1G	Primarily due to overtime
1H	
1I	
1J	
1K	Civil service testing
1L	
1M	
1N	
1O	Zoning ordinance about 87% complete
1P	
1Q	Engineering projects starting
1R	
1S	
1T	
1U	
1V	
1W	
1X	
1Y	
1Z	
1AA	
1AB	Employee turnover
1AC	July 4th Fireworks - department expenses will normalize as the 4th of July was the last event in the fiscal year.
1AD	General Liability insurance is a year-end adjusting entry
1AE	Awaiting Tahoe and generators invoice. Purchase was approved by council. Will see this expenditure soon.

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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 in November of next year
2D	Bingo and mixed beverage tax received quarterly
2E	Primarily due to electrical permits and building permits, 138% and 89% of budget respectively
2F	
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	To be reimbursed for tuition - cancelled MPA class
3B	
3C	
3D	
3E	
3F	
3G	
3H	
3I	interest on debt paid in August
3J	
3K	
3L	
3M	
3N	
3O	Projects/purchases beginning. Should see expenses next month.
3P	

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Note	Comments
4A	First full month @ new rates
4B	
4C	
4D	
4E	
4F	
4G	
4H	Water Reconnect fees posting in this acct in error. One cashier using service code 1 instead of 8. Corrected in July.
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
4M	
4N	
4O	
4P	Reinvesting cash into higher interest earning 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	
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	