

CITY OF BALCH SPRINGS, TEXAS



City Council's Monthly Financial Report Fiscal Year 2017 For month ended 10/31/2017 as of 11/29/2017 10:30 AM

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

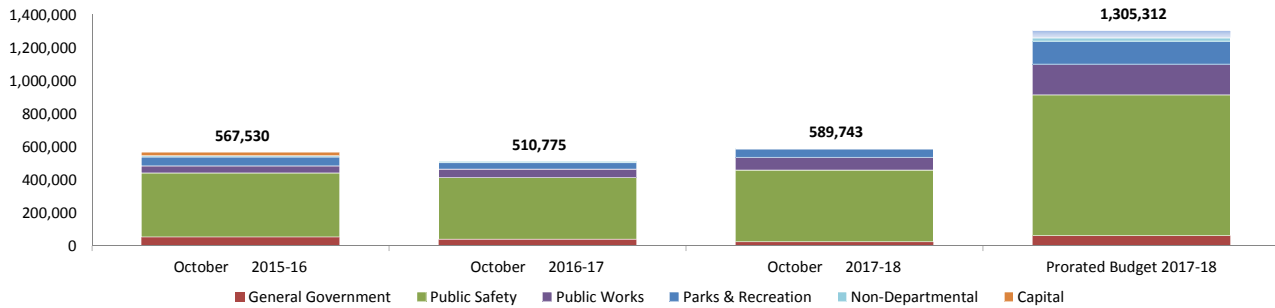
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City of Balch Springs, Texas
Fund Balance Report
All Funds
For month ended 10/31/2017

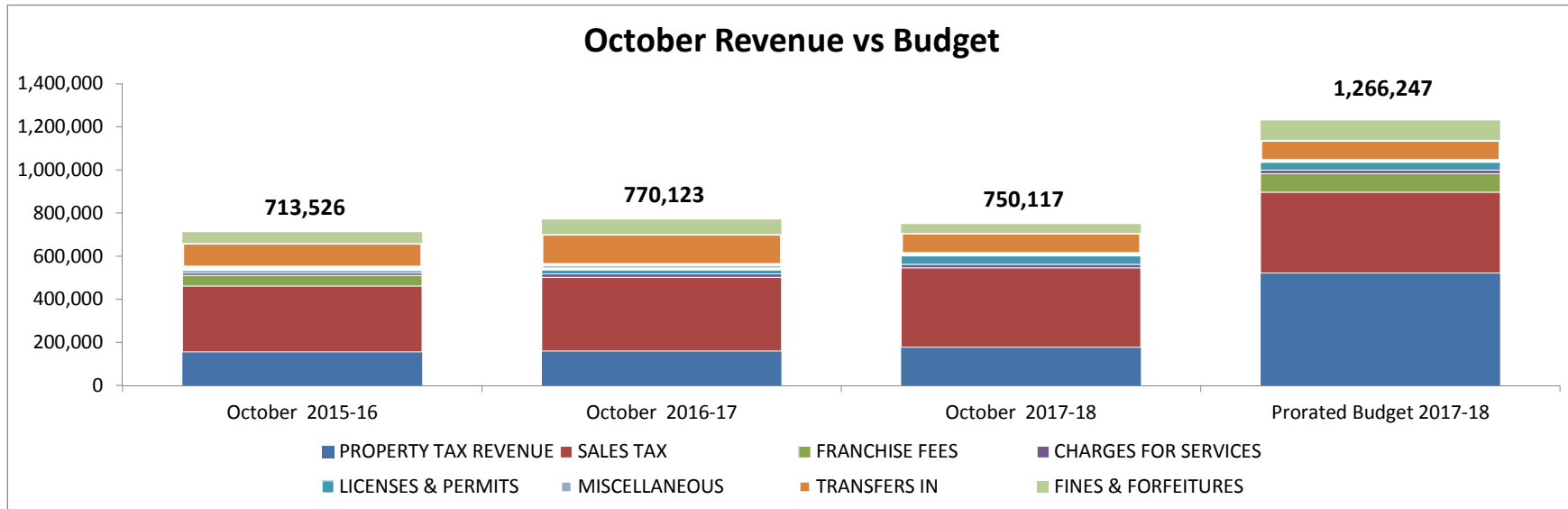
Fund #	Fund Name	2018 Beginning Fund Bal	YTD REV	YTD EXP	Net	Curr Fund Bal
10	GENERAL FUND	1,904,320	750,117	589,743	160,374	2,064,694
3	UTILITY CONSTRUCTION	431,143	539	-	539	431,682
76	WATER FUND	10,244,940	470,522	90,824	379,698	10,624,639
77	WASTE WATER FUND	8,423,062	338,560	70,812	267,748	8,690,810
78	SOLID WASTE FUND	230,419	272,569	32,285	240,284	470,703
	Total Utility Funds	19,329,564	1,082,190	193,921	888,270	20,217,834
50	DEBT SERVICE FUND	224,798	18,684	-	18,684	243,482
52	EDC TYPE A DEBT SERVICE	84,377	23,307	-	23,307	107,683
53	EDC TYPE B DEBT SERVICE	277,299	14,752	-	14,752	292,051
	Total Debt Service Funds	586,474	56,742	-	56,742	643,216
20	SECTION 8	6,843	48,614	47,588	1,026	7,870
12	EDC TYPE A	1,327,139	75,079	44,838	30,241	1,357,380
12	LESS: Reserved for Hickory Rd					(657,045)
12	NET AVAILABLE : EDC TYPE A					700,336
13	EDC TYPE B	871,141	73,988	39,202	34,786	905,927
	Total Economic Development	2,198,280	149,067	84,040	65,027	1,606,262
21	MUNI COURT BUILDING SECURITY	34,455	751	260	491	34,946
22	MUNI COURT TECHNOLOGY	64,150	1,001	488	513	64,663
23	MUNI COURT JUVENILE CASE MGT	17,337	1,050	-	1,050	18,387
24	HOTEL OCCUPANCY TAX	217,292	-	2,115	(2,115)	215,177
40	STATE CH 59 LAW ENFORCEMENT	34,150	-	-	-	34,150
41	DEPARTMENT OF JUSTICE GRANTS	155	7	-	7	162
42	CHAP 683 ABANDONED VEHICLES	98,731	5,363	-	5,363	104,094
44	US TREASURY FORFEITURES	34,782	8,900	-	8,900	43,682
46	DEPT OF JUSTICE FORFEITURES	32,569	26	-	26	32,595
48	RED LIGHT CAMERA FUND ^	40,782	-	3,510	(3,510)	37,272
61	CAPITAL PROJECTS FUND	989	-	-	-	989
62	EDC TYPE A CAPITAL PROJECTS	1,139,305	-	-	-	1,139,305
72	STREET MAINTENANCE FUND	953,577	73,641	-	73,641	1,027,217
	Total Special Revenue Funds	2,668,272	90,739	6,373	84,366	2,752,638
	Grand Total All Funds	26,693,754	2,177,470	921,665	1,255,805	27,292,514

October Expenditures vs Budget



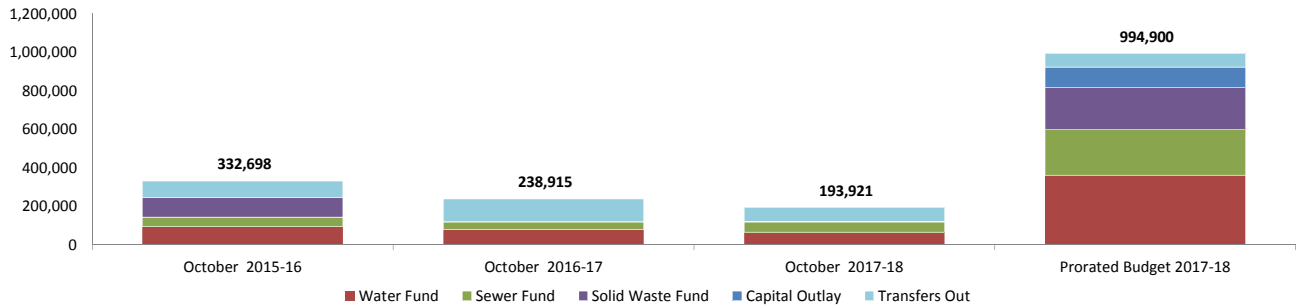
Dept No.	Department Desc	October 16	2015- October 17	2016- October 18	2017- Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
General Government								
12	CITY SECRETARY	4,936	25,689	5,953	18,627	(12,674)	-68.04%	
13	CITY ATTORNEY	9,161	-	-	7,333	(7,333)	-100.00%	
14	CITY COUNCIL	3,832	2,820	350	9,752	(9,402)	-96.41%	
16	HUMAN RESOURCES	32,126	10,763	7,536	24,043	(16,507)	-68.66%	
18	INFORMATION TECH	4,446	691	11,410	4,904	6,506	132.67%	1E
	General Government Total	54,500	39,963	25,250	64,660			
Public Safety								
21	POLICE	190,072	192,464	240,556	457,320	(216,764)	-47.40%	
22	FIRE	143,383	138,905	127,800	308,595	(180,795)	-58.59%	
23	CITY MARSHAL	12,375	10,591	12,988	29,208	(16,220)	-55.53%	
24	MUNICIPAL COURT	18,778	9,317	9,505	32,087	(22,582)	-70.38%	
25	ANIMAL CONTROL	5,995	5,486	7,746	15,254	(7,508)	-49.22%	
26	CIVIL SERVICE	-	-	-	292	(292)	-100.00%	
27	EMERGENCY MANAGEMENT	17,152	17,947	35,365	7,217	28,148	390.03%	1L
	Public Safety Total	387,754	374,709	433,959	849,972			
Public Works								
90	PUBLIC WORKS	-	-	-	-	-	0.00%	
31	STREETS & DRAINAGE	4,021	3,870	4,453	42,628	(38,176)	-89.55%	
32	PLANNING	10,556	11,076	9,309	30,693	(21,384)	-69.67%	
33	NEIGHBORHOOD SERVICES	2,060	2,143	-	6,372	(6,372)	-100.00%	
34	CONSTRUCTION MGMT	-	-	-	1,250	(1,250)	-100.00%	
35	GIS (GEOGRAPHIC INFO SYS)	2,516	2,576	2,592	8,164	(5,572)	-68.25%	
36	BUILDING INSPECTIONS	6,450	9,347	27,703	24,537	3,166	12.90%	1S
37	BUILDING MAINTENANCE	10,652	12,272	21,345	46,372	(25,027)	-53.97%	
38	CODE ENFORCEMENT	4,862	4,624	6,176	12,842	(6,666)	-51.91%	
39	FLEET SERVICES	-	3,550	6,460	13,440	(6,979)	-51.93%	
	Public Works Total	41,118	49,459	78,038	186,298			
Parks & Recreation								
40	PARKS MAINTENANCE	-	3,894	5,498	14,746	(9,247)	-62.71%	
41	MOWING	22,582	8,337	8,943	39,153	(30,210)	-77.16%	
42	CIVIC CENTER	559	221	43	833	(790)	-94.82%	
43	LIBRARY & LEARNING CENTER	19,158	16,269	21,708	38,259	(16,551)	-43.26%	
44	RECREATION CENTER	8,470	7,020	8,953	28,836	(19,884)	-68.95%	
45	SENIOR CENTER	4,778	4,204	3,988	10,350	(6,362)	-61.47%	
46	COMMUNITY EVENTS	-	-	-	6,015	(6,015)	-100.00%	
	Parks & Recreation Total	55,547	39,945	49,133	138,192			
Non-Departmental								
15	GENERAL ITEMS	6,457	6,698	3,363	20,780	(17,418)	-83.82%	
	Non-Departmental Total	6,457	6,698	3,363	20,780			
Capital								
81	CAPITAL OUTLAY	22,153	-	-	45,410	(45,410)	-100.00%	
	Capital Outlay Total	22,153	-	-	45,410			
	Grand Total	567,530	510,775	589,743	1,305,312			

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



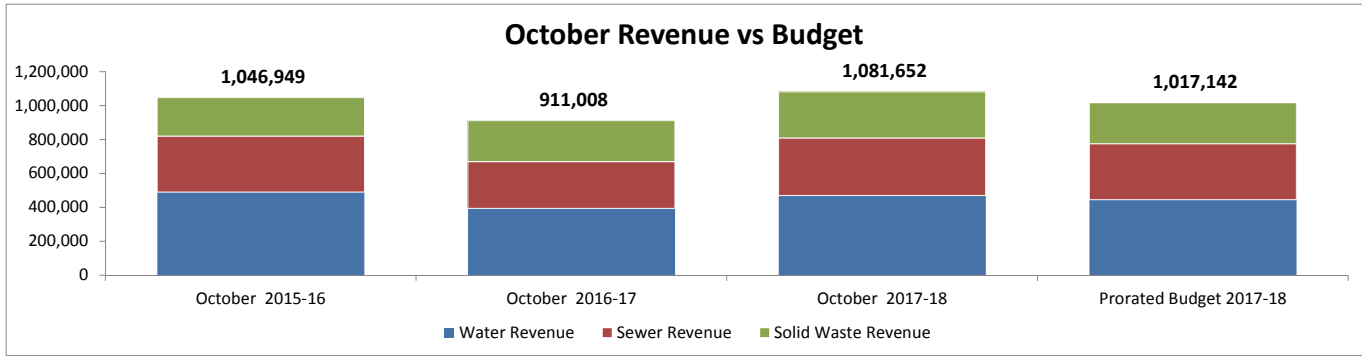
Revenue Type	October 2015-16	October 2016-17	October 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
PROPERTY TAX REVENUE	155,858	159,888	177,250	521,917	(344,667)	-66.04%	2A
SALES TAX	305,776	341,699	368,203	375,000	(6,797)	-1.81%	
FRANCHISE FEES	49,190	-	-	86,333	(86,333)	-100.00%	2C
OTHER TAXES	-	-	-	6,250	(6,250)	-100.00%	
LICENSES & PERMITS	15,336	23,101	44,752	42,000	2,752	6.55%	2E
INTERGOVERNMENTAL REVENUE	2,091	-	675	30,289	(29,615)	-97.77%	
CHARGES FOR SERVICES	12,092	15,988	16,096	15,600	496	3.18%	2G
FINES & FORFEITURES	50,315	67,713	41,735	90,833	(49,098)	-54.05%	
Total Major Revenue	590,658	608,389	648,711	1,168,222			
Miscellaneous							
INTEREST EARNED	207	253	1,963	417	1,546	371.02%	2I
MISCELLANEOUS REVENUES	10,150	2,119	3,618	1,608	2,010	124.95%	2J
OTHER FINANCING SOURCES/(USES)	-	17,449	-	167	(167)	-100.00%	
Total Miscellaneous Revenue	10,357	19,820	5,580	2,192			
Transfers							
TRANSFERS IN	112,511	141,913	95,826	95,833	(7)	-0.01%	
Grand Total	713,526	770,123	750,117	1,266,247			

October Expenses vs Budget



Dept No.	Department Desc	October 2015-16	October 2016-17	October 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
Water Fund								
11	CITY MANAGER	19,997	14,354	10,759	25,532	(14,773)	-57.86%	
15	UTILITY FINANCE	15,981	9,438	7,364	36,677	(29,313)	-79.92%	
17	UTILITY BILLING	13,792	10,391	13,078	48,854	(35,777)	-73.23%	
18	UTILITY METER SERVICES	17,473	18,151	9,499	19,443	(9,944)	-51.14%	
19	UTILITY COMPUTERS	6,476	4,186	4,281	13,832	(9,552)	-69.05%	
71	WATER ADMINISTRATION	4,357	6,798	9,573	25,503	(15,930)	-62.46%	
72	WATER DISTRIBUTION	18,191	16,093	12,963	61,051	(48,088)	-78.77%	
79	WATER WHOLESALE PURCHASES	17	-	-	115,000	(115,000)	-100.00%	
61	WATER DEBT SERVICE	(495)	(262)	(1,692)	15,654	(17,346)	-110.81%	31
	Water Fund Total	95,788	79,150	65,824	361,546			
Sewer Fund								
75	SEWER COLLECTION	17,979	18,481	19,822	56,249	(36,428)	-64.76%	
76	SITE RESTORATION	14,849	7,999	34,061	38,762	(4,701)	-12.13%	
79	SEWER WHOLESALE COSTS	16,285	13,106	267	143,333	(143,067)	-99.81%	
	Sewer Fund Total	49,113	39,586	54,149	238,345			
Solid Waste Fund								
78	SOLID WASTE MAINTENANCE	3,747	3,265	3,122	8,925	(5,803)	-65.02%	
79	SOLID WASTE WHOLESALE COSTS	96,540	-	-	209,833	(209,833)	-100.00%	
	Solid Waste Total	100,286	3,265	3,122	218,759			
Capital Outlay								
81	CAPITAL OUTLAY	-	-	-	105,417	(105,417)	-100.00%	
	Capital Outlay Total	-	-	-	105,417			
Transfers Out								
91	TRANSFER TO GENERAL FUND	87,511	116,913	70,826	70,833	(7)	-0.01%	
	Transfers Out Total	87,511	116,913	70,826	70,833			
	Grand Total	332,698	238,915	193,921	994,900			

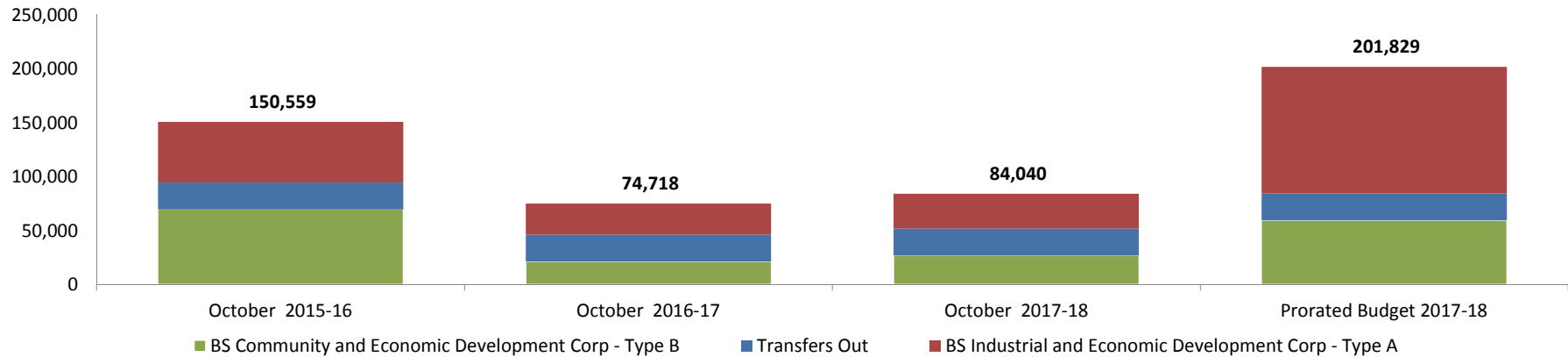
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Enterprise Fund Revenues



Revenue Type	October 2015-16	October 2016-17	October 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
Water Revenue							
WATER SERVICE	417,936	324,220	393,392	375,000	18,392	4.90%	4A
WATER ACTIVATION FEE	9,325	9,790	10,515	10,833	(318)	-2.94%	
WATER BACKFLOW REGIST/INSPECT	7,238	6,080	13,585	10,833	2,752	25.40%	
WATER CUST SERV INSPECTION FEE	425	200	450	750	(300)	-40.00%	
WATER FIELD COLLECTION FEES	22	-	14	17	(3)	-16.00%	
WATER METER AND SET FEES	-	159	410	833	(423)	-50.80%	
WATER METER TAMPER FEES	850	1,050	900	667	233	35.00%	
WATER TRANSFER SERVICE FEE	-	50	25	50	(25)	-50.00%	
WATER PENALTIES	16,343	25,596	24,008	17,917	6,091	34.00%	4I
WATER RECONNECT FEES	8,207	4,125	7,150	5,000	2,150	43.00%	
CODE ENFORCEMENT FEES	-	-	-	-	-	0.00%	4K
TAP FEES	4,700	-	1,600	2,083	(483)	-23.20%	4L
TEMPORARY SERVICE FEES	175	600	655	167	488	293.00%	4M
PRO RATA FEES	-	750	-	3,750	(3,750)	-100.00%	
NSF CHECK FEES	630	490	490	417	73	17.60%	
INTEREST EARNED	466	1,149	3,428	667	2,761	414.19%	4P
MISCELLANEOUS REVENUES	8,301	551	125	167	(42)	-25.00%	
BAD DEBT COLLECTIONS	238	(33)	-	167	(167)	-100.00%	
CASH OVER/SHORT	-	20	(1,879)	-	(1,879)	0.00%	
CREDIT CARD FEES	7,885	9,730	11,596	8,000	3,596	44.95%	4T
DISCOUNTS TAKEN	-	-	-	-	-	0.00%	
CELL TOWER LEASE REV	7,104	10,084	4,059	7,083	(3,024)	-42.70%	
SALE OF ASSETS	-	-	-	-	-	0.00%	
SALES OF EQUIP/VEHICLES	-	-	-	-	-	0.00%	
CONTRIBUTED CAPITAL	-	-	-	-	-	0.00%	
Total Water Revenue	489,844	394,612	470,522	444,400			
Sewer Revenue							
GREASE HAULER REGIST/INSPEC	-	-	400	-	400	100.00%	
SEWER SERVICE	318,550	269,026	330,924	325,000	5,924	1.82%	
SEWER SURCHARGE	12,064	5,723	7,237	6,250	987	15.79%	
MISCELLANEOUS REVENUES	-	400	-	83	(83)	-100.00%	
Total Sewer Revenue	330,614	275,149	338,560	331,333			
Solid Waste Revenue							
TRASH SERVICE RESIDENTIAL	108,913	111,443	119,427	113,333	6,094	5.38%	
TRASH SERVICE COMMERCIAL	86,034	88,515	96,945	91,667	5,279	5.76%	
TRASH SERVICE ROLLOFF	30,494	39,870	54,838	35,417	19,422	54.84%	
TRASH SERVICE BULK PICKUP	1,050	1,420	1,358	833	525	63.00%	
MISCELLANEOUS REVENUES	-	-	-	83	(83)	-100.00%	
DISCOUNTS TAKEN	-	-	-	75	(75)	-100.00%	
Total Solid Waste Revenue	226,492	241,247	272,569	241,408			
Grand Total	1,046,949	911,008	1,081,652	1,017,142			

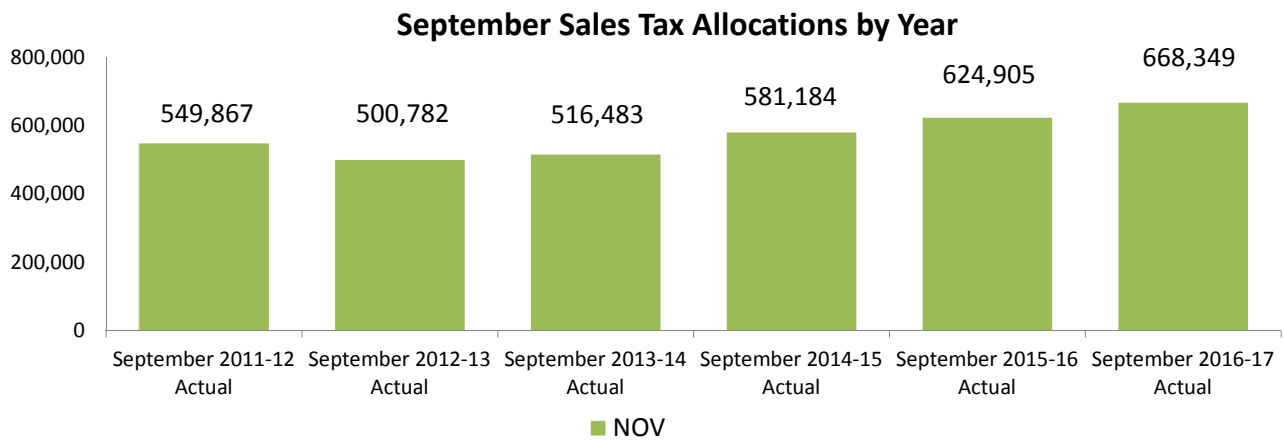
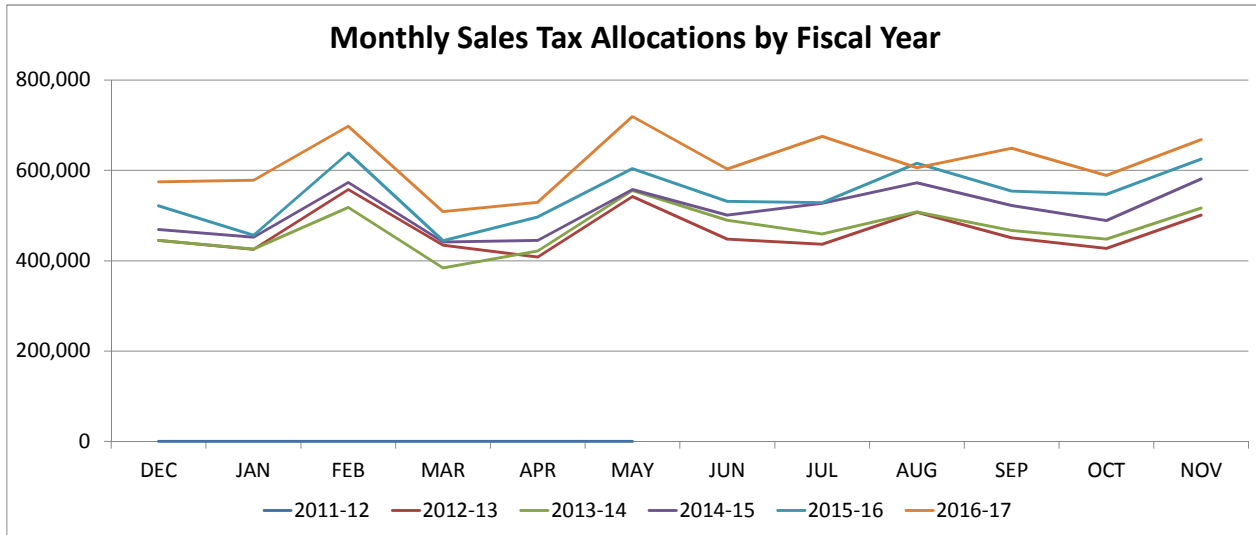
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Component Units Expenses

October Expenses vs Budget



Dept No.	Department Desc	October 2015-16	October 2016-17	October 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
BS Industrial and Economic Development Corp - Type A								
11	EDC TYPE A ADMINISTRATION	42,595	5,429	8,679	21,783	(13,104)	-60.16%	
51	EDC TYPE A ECON DEVELOPMENT	-	2,288	475	72,697	(72,222)	-99.35%	
91	TRANSFER TO EDC/A DEBT SERV	13,537	21,168	23,184	23,189	(5)	-0.02%	
Type A Total		56,132	28,885	32,338	117,669			
BS Community and Economic Development Corp - Type B								
11	EDC TYPE B ADMINISTRATION	42,696	4,039	8,241	19,740	(11,498)	-58.25%	
51	EDC TYPE B ECON DEVELOPMENT	11,801	2,288	3,966	24,925	(20,959)	-84.09%	
91	TRANSFER TO EDC/B DEBT SERV	14,930	14,506	14,495	14,495	-	0.00%	
Type B Total		69,427	20,833	26,702	59,160			
Transfers Out								
TRANSFERS TO GENERAL FUND		25,000	25,000	25,000	25,000	-	0.00%	
Grand Total		150,559	74,718	84,040	201,829			

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



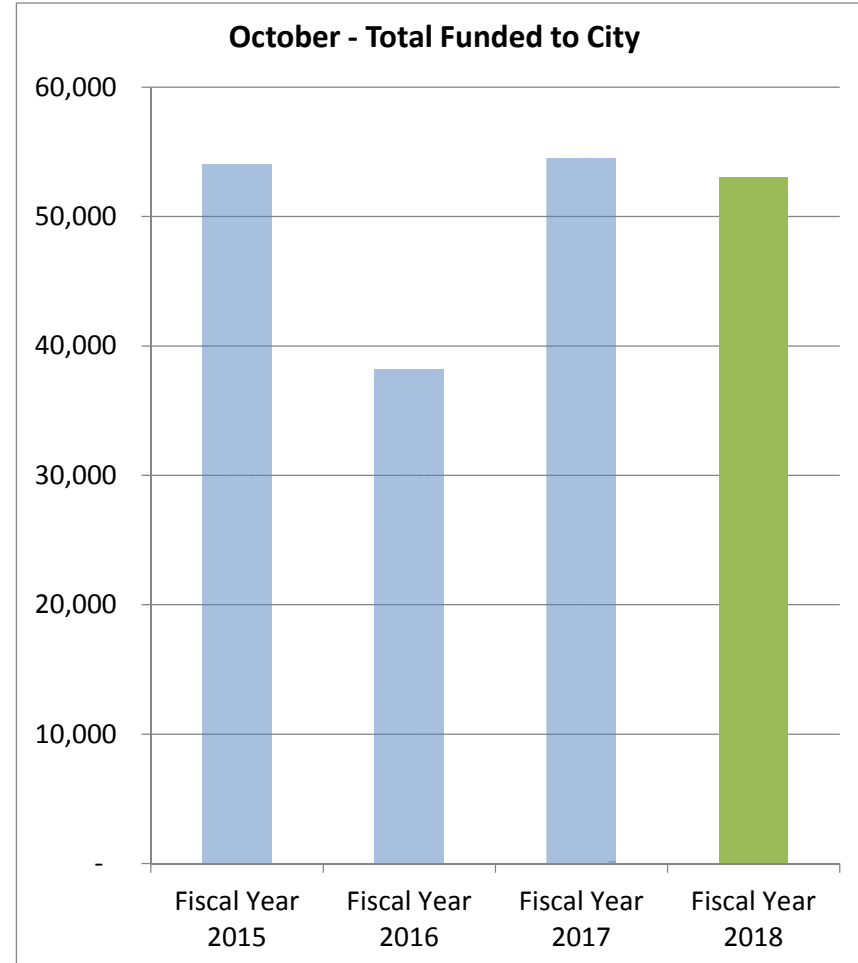
	September 2011-12 Actual	September 2012-13 Actual	September 2013-14 Actual	September 2014-15 Actual	September 2015-16 Actual	September 2016-17 Actual	Change vs Prior Year	YTD % Change
DEC	405,605	445,000	445,162	468,858	521,604	574,790	10.20%	10.20%
JAN	399,119	425,532	426,091	452,316	456,665	578,350	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	668,349	6.95%	12.73%
	5,407,469	5,584,500	5,640,220	6,132,413	6,562,883	7,398,326		

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

Funding to City by Month					
	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Fiscal Year 2018	Prior Yr % change
OCT	54,071	38,209	54,492	53,029	-3%
NOV	44,883	50,529	41,095	-	
DEC	25,856	54,283	41,914	-	
JAN	32,713	55,996	40,007	-	
FEB	35,452	63,654	58,220	-	
MAR	53,940	87,469	75,540	-	
APR	58,617	86,953	94,973	-	
MAY	30,435	54,719	39,008	-	
JUN	26,890	41,478	58,248	-	
JUL	30,199	54,026	42,063	-	
AUG	39,257	55,153	46,314	-	
SEP	50,943	69,024	31,594	-	
Total	483,256	711,493	623,469	53,029	

Funding Allocations	October 2016	October 2017	% Change
Revenue from violations	92,907	87,674	-6%
Less: Processing Fees	(3,390)	(2,750)	-19%
Less: Invoices	(35,025)	(31,895)	-9%
Total Funded to City	54,492	53,029	-3%
funded as a % of revenue	58.65%	60.48%	
processing fees as a % of revenue	3.65%	3.14%	
invoices as a % of revenue	37.70%	36.38%	

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	CivicPlus annual fees paid (HR Portal not budgeted)
1F	
1G	
1H	
1I	
1J	
1K	
1L	Benefit payout due to retirement, CodeRED extension for 11/02/17-11/01/18
1M	
1N	
1O	
1P	
1Q	
1R	
1S	Benefit payout due to retirement
1T	
1U	
1V	
1W	
1X	
1Y	
1Z	
1AA	
1AB	
1AC	
1AD	
1AE	

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

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 building permits
2F	
2G	Proceeds from sale of forfeited equipment
2H	
2I	Interest higher with new bank contract, reinvesting cash into higher interest bearing accounts
2J	Primarily due to culvert sales
2K	
2L	
3A	
3B	
3C	
3D	
3E	
3F	
3G	
3H	
3I	2011 & 2016 bond premium/loss amortization
3J	
3K	
3L	
3M	
3N	
3O	
3P	

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

Note	Comments
4A	New rates in effect since June 2017
4B	
4C	
4D	
4E	
4F	
4G	
4H	
4I	Late payment fees
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	Due to Rental Registration Program
4N	
4O	
4P	Interest higher with new bank contract, reinvesting cash into higher interest bearing accounts
4Q	
4R	
4S	
4T	Now taking american express payments
4U	
4V	
4W	
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4Z	
4AA	
4AB	
4AC	
4AD	
4AE	
4AF	
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4AH	

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

Note	Comments
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