

CITY OF BALCH SPRINGS, TEXAS



**City Council's
Monthly Financial Report
Fiscal Year 2017
For month ended 12/31/2017
as of 01/19/2018 07:32 PM**

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

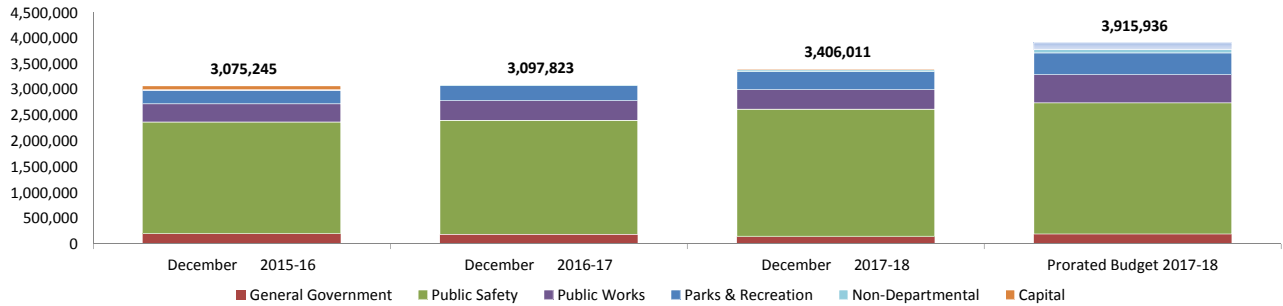
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City of Balch Springs, Texas
Fund Balance Report
All Funds
For month ended 12/31/2017

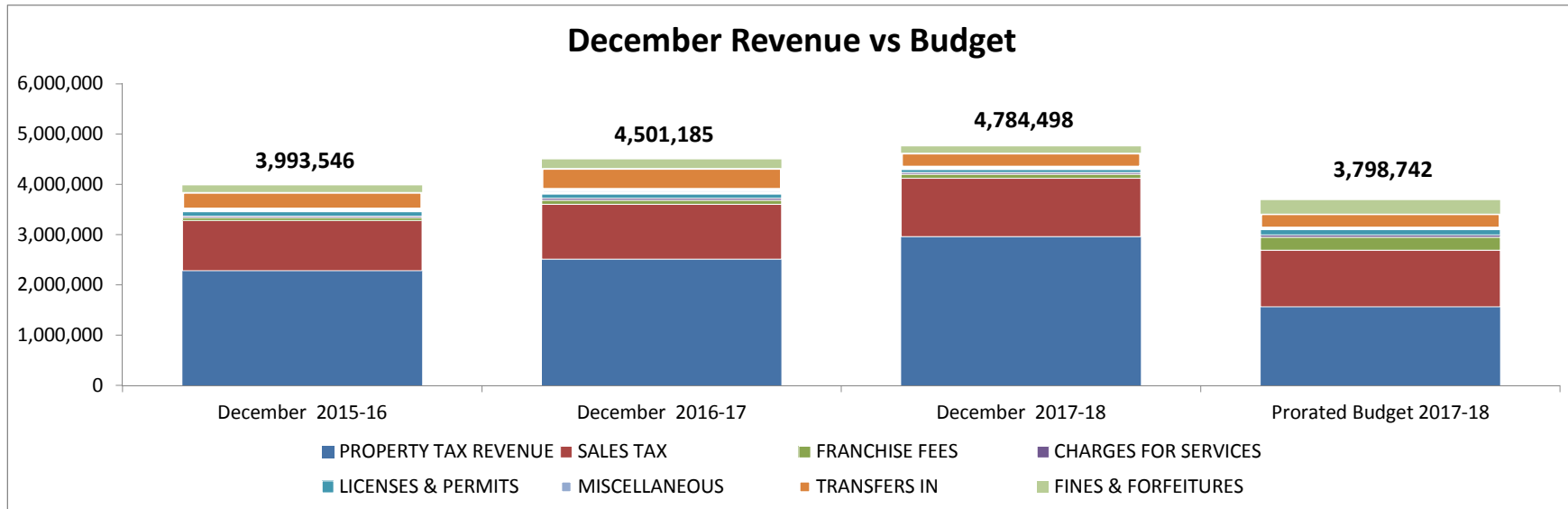
Fund #	Fund Name	2018 Beginning Fund Bal	YTD REV	YTD EXP	Net	Curr Fund Bal
10	GENERAL FUND	1,734,603	4,784,498	3,406,011	1,378,486	3,113,089
3	UTILITY CONSTRUCTION	-	-	-	-	-
76	WATER FUND	10,806,412	1,374,993	881,219	493,774	11,300,186
77	WASTE WATER FUND	8,546,749	1,013,006	578,995	434,011	8,980,759
78	SOLID WASTE FUND	230,044	802,637	567,477	235,160	465,205
	Total Utility Funds	19,583,205	3,190,636	2,027,691	1,162,945	20,746,150
50	DEBT SERVICE FUND	224,798	298,081	500	297,581	522,379
52	EDC TYPE A DEBT SERVICE	84,377	69,946	-	69,946	154,322
53	EDC TYPE B DEBT SERVICE	277,299	44,267	-	44,267	321,566
	Total Debt Service Funds	586,474	412,293	500	411,793	998,267
20	SECTION 8	6,608	137,755	143,938	(6,183)	425
12	EDC TYPE A	1,326,697	244,725	153,167	91,558	1,418,255
12	LESS: Reserved for Hickory Rd					(658,088)
12	NET AVAILABLE : EDC TYPE A					760,167
13	EDC TYPE B	870,699	233,064	135,577	97,487	968,186
	Total Economic Development	2,197,396	477,789	288,743	189,045	1,728,353
21	MUNI COURT BUILDING SECURITY	34,455	2,277	260	2,017	36,472
22	MUNI COURT TECHNOLOGY	64,150	3,036	13,969	(10,934)	53,216
23	MUNI COURT JUVENILE CASE MGT	17,337	3,442	3,235	208	17,544
24	HOTEL OCCUPANCY TAX	217,292	14,324	7,397	6,927	224,218
40	STATE CH 59 LAW ENFORCEMENT	34,150	289	-	289	34,439
41	DEPARTMENT OF JUSTICE GRANTS	155	22	-	22	177
42	CHAP 683 ABANDONED VEHICLES	69,142	17,431	2,450	14,981	84,123
44	US TREASURY FORFEITURES	34,782	8,970	436	8,533	43,315
46	DEPT OF JUSTICE FORFEITURES	32,569	77	-	77	32,647
48	RED LIGHT CAMERA FUND ^	40,128	90,685	65,804	24,881	65,009
61	CAPITAL PROJECTS FUND	-	-	-	-	-
62	EDC TYPE A CAPITAL PROJECTS	1,139,305	15,150	189,263	(174,113)	965,191
72	STREET MAINTENANCE FUND	944,937	231,992	-	231,992	1,176,929
	Total Special Revenue Funds	2,628,401	387,696	282,815	104,880	2,733,281
	Grand Total All Funds	26,736,687	9,390,666	6,149,699	3,240,967	29,319,565

December Expenditures vs Budget



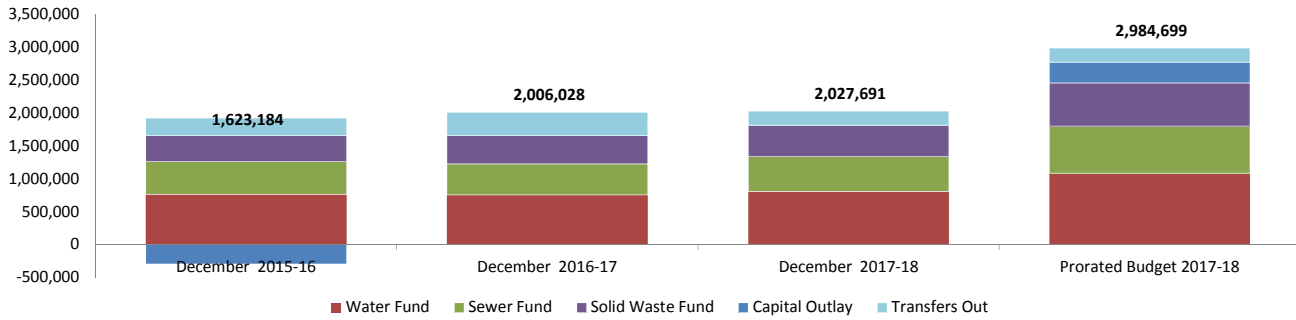
Dept No.	Department Desc	December 2015-16	December 2016-17	December 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
General Government								
12	CITY SECRETARY	34,379	64,682	37,761	55,882	(18,121)	-32.43%	
13	CITY ATTORNEY	27,881	20,182	17,000	22,000	(5,000)	-22.73%	
14	CITY COUNCIL	14,438	18,453	15,727	29,255	(13,528)	-46.24%	
16	HUMAN RESOURCES	106,321	66,125	54,354	72,130	(17,775)	-24.64%	
18	INFORMATION TECH	19,098	15,633	21,091	14,713	6,378	43.35%	1E
	General Government Total	202,117	185,075	145,933	193,979			
Public Safety								
21	POLICE	1,159,131	1,193,107	1,284,573	1,371,960	(87,387)	-6.37%	
22	FIRE	771,676	805,542	959,319	925,785	33,535	3.62%	1G
23	CITY MARSHAL	75,067	74,419	78,094	87,624	(9,530)	-10.88%	
24	MUNICIPAL COURT	105,557	75,067	73,012	96,260	(23,248)	-24.15%	
25	ANIMAL CONTROL	30,290	42,460	40,433	45,762	(5,329)	-11.64%	
26	CIVIL SERVICE	-	395	-	875	(875)	-100.00%	
27	EMERGENCY MANAGEMENT	27,532	28,332	36,945	21,651	15,294	70.64%	1L
	Public Safety Total	2,169,254	2,219,321	2,472,376	2,549,917			
Public Works								
90	PUBLIC WORKS	-	-	-	-	-	0.00%	
31	STREETS & DRAINAGE	73,247	82,881	64,221	127,885	(63,664)	-49.78%	
32	PLANNING	65,946	65,773	62,612	92,080	(29,468)	-32.00%	
33	NEIGHBORHOOD SERVICES	14,965	15,799	192	19,117	(18,925)	-99.00%	
34	CONSTRUCTION MGMT	250	1,805	-	3,750	(3,750)	-100.00%	
35	GIS (GEOGRAPHIC INFO SYS)	15,144	15,463	15,471	24,491	(9,020)	-36.83%	
36	BUILDING INSPECTIONS	55,414	55,113	77,036	73,611	3,426	4.65%	
37	BUILDING MAINTENANCE	105,768	90,371	96,868	139,117	(42,250)	-30.37%	
38	CODE ENFORCEMENT	27,746	27,800	23,729	38,525	(14,796)	-38.41%	
39	FLEET SERVICES	-	32,214	42,551	40,319	2,233	5.54%	
	Public Works Total	358,479	387,218	382,679	558,893			
Parks & Recreation								
40	PARKS MAINTENANCE	-	25,328	34,072	44,237	(10,165)	-22.98%	
41	MOWING	110,778	90,832	94,666	117,458	(22,792)	-19.40%	
42	CIVIC CENTER	1,913	1,639	1,146	2,500	(1,354)	-54.16%	
43	LIBRARY & LEARNING CENTER	73,860	91,334	109,322	114,778	(5,456)	-4.75%	
44	RECREATION CENTER	42,821	41,185	55,997	86,509	(30,512)	-35.27%	
45	SENIOR CENTER	31,143	29,813	28,857	31,050	(2,193)	-7.06%	
46	COMMUNITY EVENTS	-	11,010	28,127	18,044	10,083	55.88%	1AC
	Parks & Recreation Total	260,515	291,140	352,187	414,576			
Non-Departmental								
15	GENERAL ITEMS	12,914	15,068	32,886	62,341	(29,455)	-47.25%	
	Non-Departmental Total	12,914	15,068	32,886	62,341			
Capital								
81	CAPITAL OUTLAY	71,965	-	19,950	136,230	(116,280)	-85.36%	
	Capital Outlay Total	71,965	-	19,950	136,230			
	Grand Total	3,075,245	3,097,823	3,406,011	3,915,936			

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



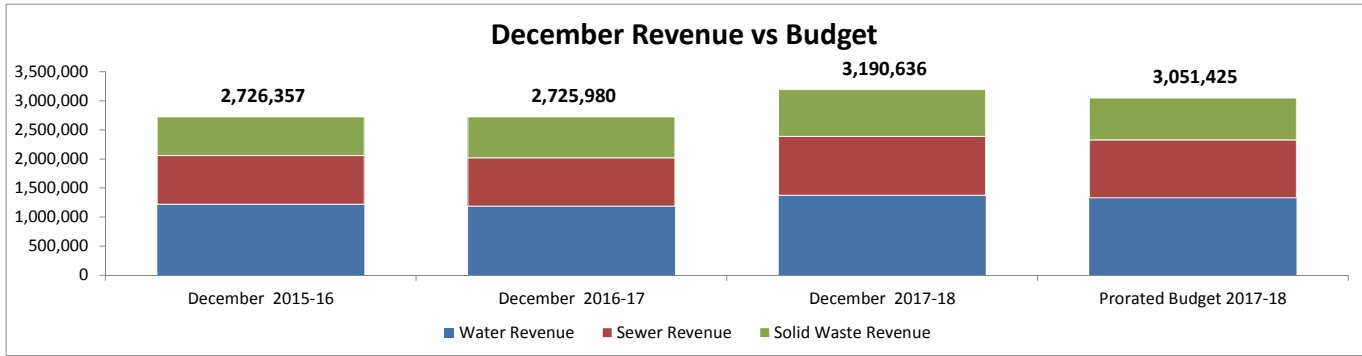
Revenue Type	December 2015-16	December 2016-17	December 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
PROPERTY TAX REVENUE	2,284,133	2,511,180	2,957,120	1,565,750	1,391,370	88.86%	2A
SALES TAX	995,018	1,091,509	1,159,962	1,125,000	34,962	3.11%	
FRANCHISE FEES	58,668	80,850	80,698	259,000	(178,302)	-68.84%	2C
OTHER TAXES	-	-	-	18,750	(18,750)	-100.00%	2D
LICENSES & PERMITS	104,308	106,080	80,703	126,000	(45,297)	-35.95%	2E
INTERGOVERNMENTAL REVENUE	13,937	3,250	32,673	90,867	(58,194)	-64.04%	2F
CHARGES FOR SERVICES	32,197	38,441	35,419	46,800	(11,381)	-24.32%	2G
FINES & FORFEITURES	135,330	175,214	125,691	272,500	(146,809)	-53.87%	2H
Total Major Revenue	3,623,591	4,006,524	4,472,267	3,504,667			
Miscellaneous							
INTEREST EARNED	640	623	6,197	1,250	4,947	395.77%	2I
MISCELLANEOUS REVENUES	31,806	14,824	8,444	4,825	3,619	75.01%	2J
OTHER FINANCING SOURCES/(USES)	-	53,467	10,096	500	9,596	1919.19%	2K
Total Miscellaneous Revenue	32,446	68,914	24,737	6,575			
Transfers							
TRANSFERS IN	337,509	425,747	287,494	287,500	(6)	0.00%	
Grand Total	3,993,546	4,501,185	4,784,498	3,798,742			

December Expenses vs Budget



Dept No.	Department Desc	December 2015-16	December 2016-17	December 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
Water Fund								
11	CITY MANAGER	94,427	68,526	77,497	76,595	903	1.18%	
15	UTILITY FINANCE	84,923	58,092	51,209	110,032	(58,823)	-53.46%	
17	UTILITY BILLING	85,270	100,084	109,472	146,563	(37,091)	-25.31%	
18	UTILITY METER SERVICES	60,595	50,012	62,097	58,330	3,767	6.46%	
19	UTILITY COMPUTERS	40,419	32,084	34,128	41,497	(7,369)	-17.76%	
71	WATER ADMINISTRATION	38,107	55,508	74,030	76,510	(2,480)	-3.24%	
72	WATER DISTRIBUTION	163,796	142,553	141,140	183,153	(42,012)	-22.94%	
79	WATER WHOLESALE PURCHASES	198,652	250,181	260,223	345,000	(84,777)	-24.57%	
61	WATER DEBT SERVICE	(725)	(3,660)	(3,577)	46,961	(50,538)	-107.62%	3I
	Water Fund Total	765,463	753,378	806,219	1,084,639			
Sewer Fund								
75	SEWER COLLECTION	155,321	113,132	141,015	168,748	(27,733)	-16.43%	
76	SITE RESTORATION	80,750	82,747	102,354	116,286	(13,931)	-11.98%	
79	SEWER WHOLESALE COSTS	258,093	275,090	285,629	430,000	(144,371)	-33.57%	
	Sewer Fund Total	494,163	470,968	528,998	715,034			
Solid Waste Fund								
78	SOLID WASTE MAINTENANCE	24,068	23,471	24,396	26,776	(2,380)	-8.89%	
79	SOLID WASTE WHOLESALE COSTS	373,427	407,464	455,584	629,500	(173,916)	-27.63%	
	Solid Waste Total	397,495	430,935	479,980	656,276			
Capital Outlay								
81	CAPITAL OUTLAY	(296,446)	-	-	316,250	(316,250)	-100.00%	3O
	Capital Outlay Total	(296,446)	-	-	316,250			
Transfers Out								
91	TRANSFER TO GENERAL FUND	262,509	350,747	212,494	212,500	(6)	0.00%	
	Transfers Out Total	262,509	350,747	212,494	212,500			
	Grand Total	1,623,184	2,006,028	2,027,691	2,984,699			

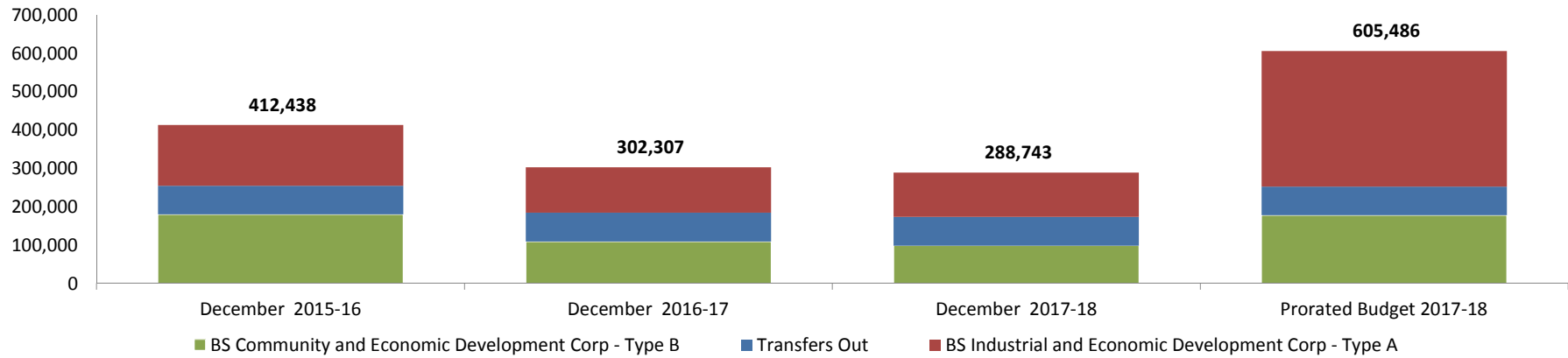
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Enterprise Fund Revenues



Revenue Type	December 2015-16	December 2016-17	December 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
Water Revenue							
WATER SERVICE	999,849	983,189	1,144,817	1,125,000	19,817	1.76%	
WATER ACTIVATION FEE	29,840	30,065	29,015	32,500	(3,485)	-10.72%	
WATER BACKFLOW REGIST/INSPECT	18,828	19,570	34,449	32,500	1,949	6.00%	
WATER CUST SERV INSPECTION FEE	2,725	2,200	750	2,250	(1,500)	-66.67%	
WATER FIELD COLLECTION FEES	85	7	42	50	(8)	-16.00%	
WATER METER AND SET FEES	4,180	2,544	410	2,500	(2,090)	-83.60%	
WATER METER TAMPER FEES	1,900	2,150	3,225	2,000	1,225	61.24%	
WATER TRANSFER SERVICE FEE	150	75	100	150	(50)	-33.33%	
WATER PENALTIES	60,669	61,071	63,158	53,750	9,408	17.50%	4I
WATER RECONNECT FEES	19,857	13,748	20,263	15,000	5,263	35.09%	
CODE ENFORCEMENT FEES	-	-	-	-	-	0.00%	4K
TAP FEES	4,700	150	12,300	6,250	6,050	96.80%	4L
TEMPORARY SERVICE FEES	775	1,050	1,775	500	1,275	255.00%	4M
PRO RATA FEES	13,500	12,000	-	11,250	(11,250)	-100.00%	4N
NSF CHECK FEES	1,505	1,505	1,190	1,250	(60)	-4.80%	
INTEREST EARNED	1,496	3,651	12,233	2,000	10,233	511.65%	4P
MISCELLANEOUS REVENUES	14,856	1,297	650	500	150	30.00%	
BAD DEBT COLLECTIONS	414	229	193	500	(307)	-61.36%	
CASH OVER/SHORT	1	(1,097)	(1,855)	-	(1,855)	0.00%	
CREDIT CARD FEES	24,325	27,355	31,803	24,000	7,803	32.51%	4T
DISCOUNTS TAKEN	-	-	-	-	-	0.00%	
CELL TOWER LEASE REV	21,312	25,092	20,475	21,250	(775)	-3.65%	
SALE OF ASSETS	-	-	-	-	-	0.00%	
SALES OF EQUIP/VEHICLES	-	-	-	-	-	0.00%	
CONTRIBUTED CAPITAL	-	-	-	-	-	0.00%	
Total Water Revenue	1,220,966	1,185,851	1,374,993	1,333,200			
Sewer Revenue							
GREASE HAULER REGIST/INSPEC	-	-	400	-	400	100.00%	
SEWER SERVICE	809,021	816,102	989,570	975,000	14,570	1.49%	
SEWER SURCHARGE	30,757	17,773	23,036	18,750	4,286	22.86%	
MISCELLANEOUS REVENUES	250	600	-	250	(250)	-100.00%	
Total Sewer Revenue	840,028	834,475	1,013,006	994,000			
Solid Waste Revenue							
TRASH SERVICE RESIDENTIAL	326,330	334,415	359,169	340,000	19,169	5.64%	
TRASH SERVICE COMMERCIAL	259,237	264,250	292,579	275,000	17,579	6.39%	
TRASH SERVICE ROLLOFF	76,274	104,191	147,573	106,250	41,323	38.89%	
TRASH SERVICE BULK PICKUP	2,915	2,610	3,102	2,500	602	24.07%	
MISCELLANEOUS REVENUES	438	-	-	250	(250)	-100.00%	
DISCOUNTS TAKEN	168	188	214	225	(11)	-4.68%	
Total Solid Waste Revenue	665,363	705,653	802,637	724,225			
Grand Total	2,726,357	2,725,980	3,190,636	3,051,425			

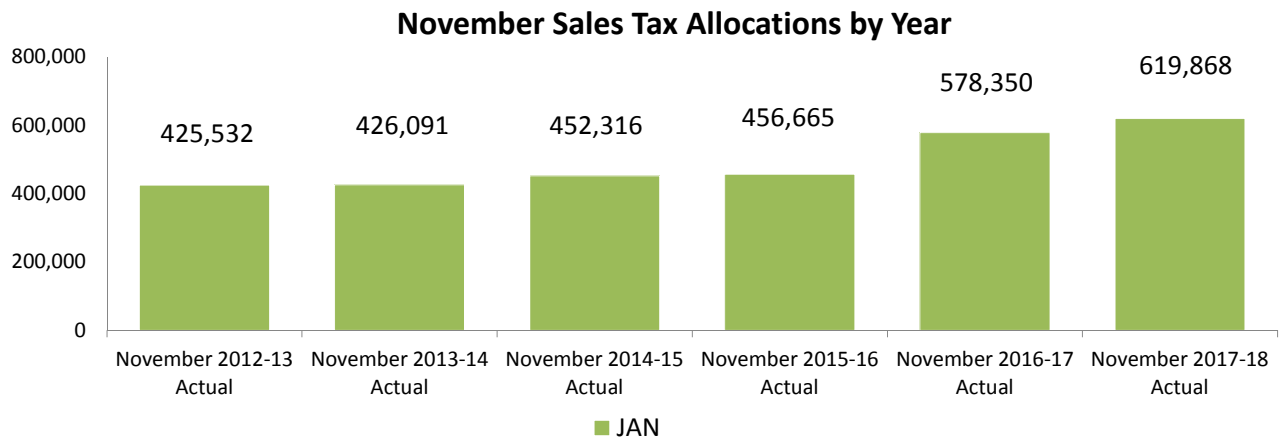
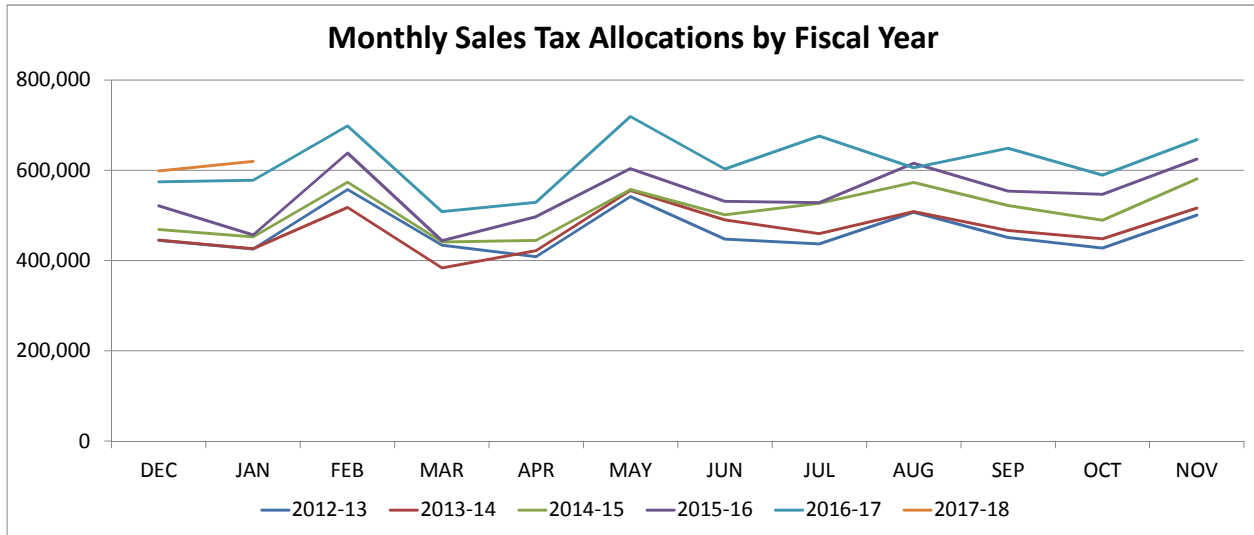
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Component Units Expenses

December Expenses vs Budget



Dept No.	Department Desc	December 2015-16	December 2016-17	December 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	97,295	40,861	42,788	65,350	(22,562)	-34.52%	
51	EDC TYPE A ECON DEVELOPMENT	20,038	14,061	3,317	218,091	(214,774)	-98.48%	
91	TRANSFER TO EDC/A DEBT SERV	40,603	63,498	69,562	69,566	(4)	-0.01%	
Type A Total		157,936	118,420	115,667	353,007			
BS Community and Economic Development Corp - Type B								
11	EDC TYPE B ADMINISTRATION	94,811	29,780	35,822	59,219	(23,397)	-39.51%	
51	EDC TYPE B ECON DEVELOPMENT	39,905	35,595	18,770	74,776	(56,006)	-74.90%	
91	TRANSFER TO EDC/B DEBT SERV	44,786	43,512	43,485	43,485	-	0.00%	
Type B Total		179,502	108,887	98,077	177,480			
Transfers Out								
TRANSFERS TO GENERAL FUND		75,000	75,000	75,000	75,000	-	0.00%	
Grand Total		412,438	302,307	288,743	605,486			

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



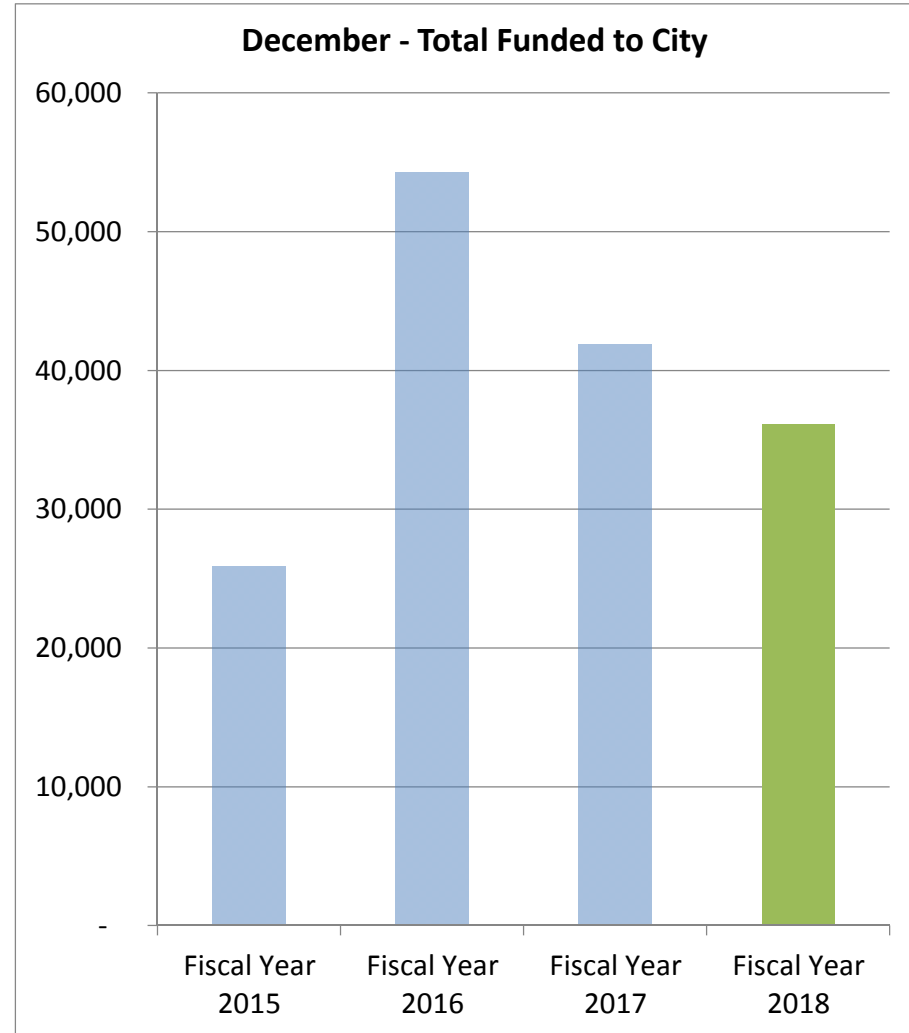
	November 2012-13 Actual	November 2013-14 Actual	November 2014-15 Actual	November 2015-16 Actual	November 2016-17 Actual	November 2017-18 Actual	Change vs Prior Year	YTD % Change
DEC	445,000	445,162	468,858	521,604	574,790	598,465	4.12%	4.12%
JAN	425,532	426,091	452,316	456,665	578,350	619,868	7.18%	5.65%
FEB	557,654	518,014	573,489	638,381	698,190			
MAR	434,441	384,023	441,418	444,366	508,646			
APR	408,278	421,990	445,057	497,021	529,068			
MAY	542,081	555,457	557,729	603,391	719,104			
JUN	447,924	489,943	501,166	531,496	602,633			
JUL	436,900	459,556	526,917	528,375	675,493			
AUG	507,290	508,277	572,869	615,719	605,896			
SEP	450,961	467,047	522,169	554,241	648,683			
OCT	427,657	448,177	489,241	546,719	589,125			
NOV	500,782	516,483	581,184	624,905	668,349			
	5,584,500	5,640,220	6,132,413	6,562,883	7,398,326	1,218,333		

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

Funding to City by Month					
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year	Prior Yr %
	2015	2016	2017	2018	change
OCT	54,071	38,209	54,492	53,029	-3%
NOV	44,883	50,529	41,095	37,656	-8%
DEC	25,856	54,283	41,914	36,168	-14%
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	126,852	

Funding Allocations	December	December	% Change
	2016	2017	
Revenue from violations	78,656	71,195	-9%
Less: Processing Fees	(2,771)	(2,452)	-12%
Less: Invoices	(33,970)	(32,575)	-4%
Total Funded to City	41,914	36,168	-14%
funded as a % of revenue	53.29%	50.80%	
processing fees as a % of revenue	3.52%	3.44%	
invoices as a % of revenue	43.19%	45.75%	

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	Fire truck lease paid in December
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	
1T	
1U	
1V	
1W	
1X	
1Y	
1Z	
1AA	
1AB	
1AC	Christmas Parade overtime (under budgeted)
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	Received quarterly and annually
2E	Primarily due to building permits
2F	Grant contingent revenue included here
2G	Summer camp begins in June
2H	Court revenue trending down
2I	Interest higher with new bank contract, reinvesting cash into higher interest bearing accounts
2J	Primarily due to culvert sales
2K	TML insurance refund received in Dec
2L	
3A	
3B	
3C	
3D	
3E	
3F	
3G	
3H	
3I	2011 & 2016 bond premium/loss amortization; bond payments due in March
3J	
3K	
3L	
3M	
3N	
3O	This will normalize as capital projects begin
3P	

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Note	Comments
4A	
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	Building of KB Homes has completed and pro rata fees have ceased
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	
4X	
4Y	
4Z	
4AA	
4AB	
4AC	
4AD	
4AE	
4AF	
4AG	
4AH	

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