

CITY OF BALCH SPRINGS, TEXAS



City Council's Monthly Financial Report Fiscal Year 2018 For month ended 01/31/2018 as of 03/09/2018 01:35 PM

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

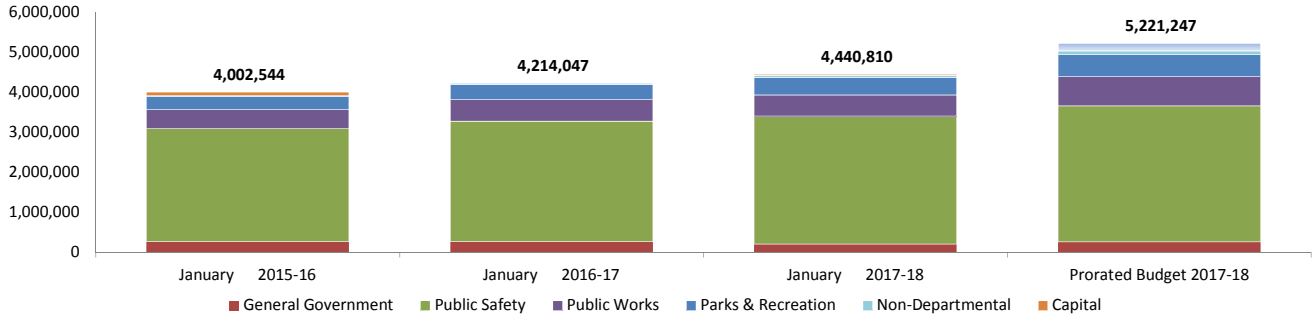
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City of Balch Springs, Texas
Fund Balance Report
All Funds
For month ended 01/31/2018

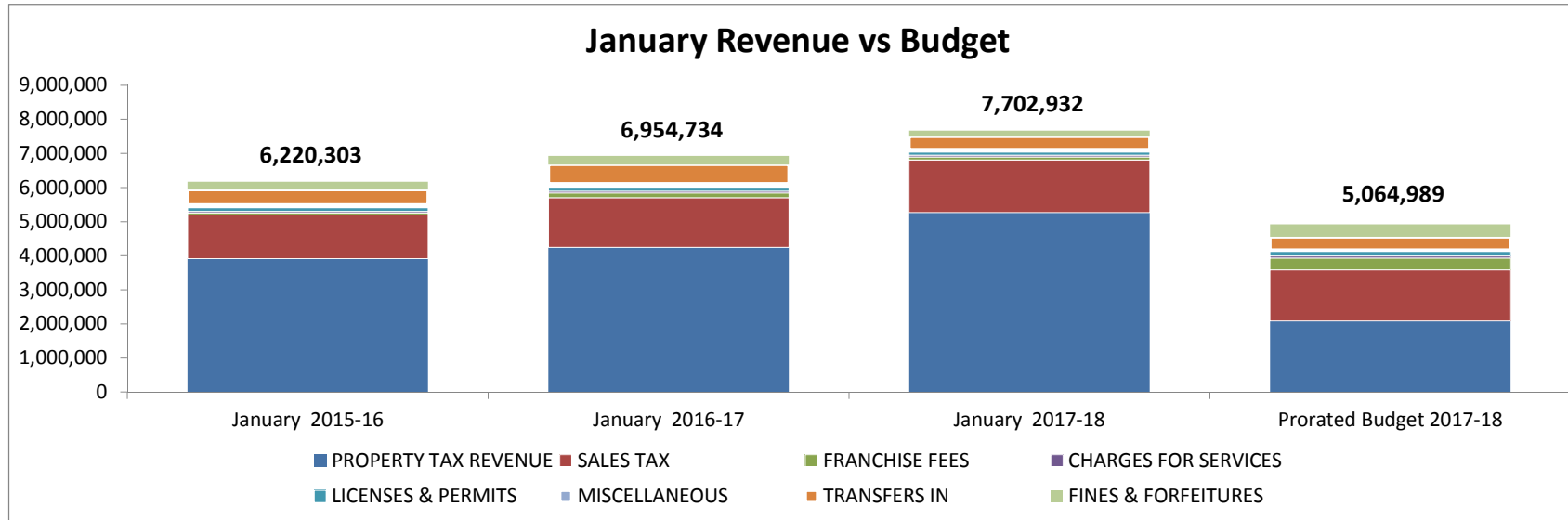
Fund #	Fund Name	2018 Beginning Fund Bal	YTD REV	YTD EXP	Net	Curr Fund Bal
10	GENERAL FUND	1,734,603	7,702,932	4,440,810	3,262,122	4,996,725
3	UTILITY CONSTRUCTION	-	-	-	-	-
76	WATER FUND	10,873,265	1,825,562	1,217,826	607,736	11,481,001
77	WASTE WATER FUND	8,556,810	1,333,161	808,713	524,448	9,081,257
78	SOLID WASTE FUND	231,740	1,051,425	808,561	242,864	474,605
	Total Utility Funds	19,661,815	4,210,148	2,835,100	1,375,049	21,036,864
50	DEBT SERVICE FUND	224,798	530,387	83,663	446,724	671,522
52	EDC TYPE A DEBT SERVICE	84,377	93,290	-	93,290	177,666
53	EDC TYPE B DEBT SERVICE	277,299	59,043	-	59,043	336,342
	Total Debt Service Funds	586,474	682,719	83,663	599,057	1,185,530
20	SECTION 8	6,608	187,281	196,221	(8,940)	(2,331)
12	EDC TYPE A	1,326,697	322,595	210,616	111,979	1,438,676
12	LESS: Reserved for Hickory Rd					(658,619)
12	NET AVAILABLE : EDC TYPE A					780,056
13	EDC TYPE B	870,699	326,440	181,229	145,211	1,015,910
	Total Economic Development	2,197,396	649,035	391,845	257,190	1,795,967
21	MUNI COURT BUILDING SECURITY	34,455	3,189	2,070	1,119	35,574
22	MUNI COURT TECHNOLOGY	64,150	4,252	14,363	(10,112)	54,038
23	MUNI COURT JUVENILE CASE MGT	17,337	4,868	4,940	(72)	17,265
24	HOTEL OCCUPANCY TAX	217,292	21,184	9,766	11,418	228,710
40	STATE CH 59 LAW ENFORCEMENT	34,150	289	-	289	34,439
41	DEPARTMENT OF JUSTICE GRANTS	155	30	-	30	185
42	CHAP 683 ABANDONED VEHICLES	69,142	24,702	2,450	22,252	91,394
44	US TREASURY FORFEITURES	34,782	11,052	436	10,616	45,398
46	DEPT OF JUSTICE FORFEITURES	32,569	104	-	104	32,673
48	RED LIGHT CAMERA FUND ^	40,128	126,852	86,956	39,896	80,024
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	308,479	-	308,479	1,253,415
	Total Special Revenue Funds	2,628,401	520,150	310,244	209,906	2,838,307
	Grand Total All Funds	26,815,297	13,952,266	8,257,882	5,694,383	31,851,061

January Expenditures vs Budget



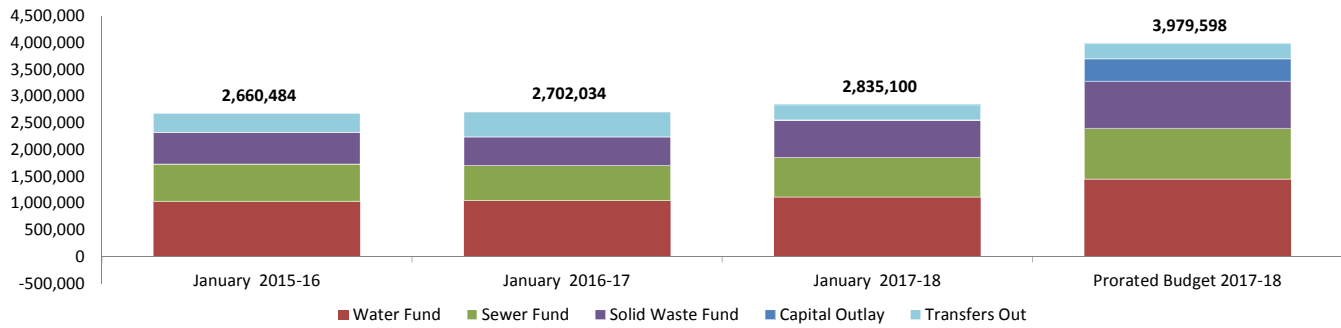
Dept No.	Department Desc	January 2015-16	January 2016-17	January 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
General Government								
12	CITY SECRETARY	45,042	77,185	50,119	74,509	(24,390)	-32.73%	
13	CITY ATTORNEY	38,364	29,367	25,500	29,333	(3,833)	-13.07%	
14	CITY COUNCIL	19,868	23,533	25,880	37,183	(11,303)	-30.40%	
16	HUMAN RESOURCES	131,175	95,580	72,280	96,173	(23,893)	-24.84%	
18	INFORMATION TECH	24,730	36,617	25,131	19,617	5,514	28.11%	1E
	General Government Total	259,178	262,282	198,910	256,815			
Public Safety								
21	POLICE	1,515,521	1,530,243	1,662,472	1,829,280	(166,809)	-9.12%	
22	FIRE	1,000,310	1,187,558	1,238,268	1,234,379	3,888	0.32%	1G
23	CITY MARSHAL	100,189	102,995	103,268	116,832	(13,564)	-11.61%	
24	MUNICIPAL COURT	135,723	97,795	104,537	128,346	(23,809)	-18.55%	
25	ANIMAL CONTROL	41,148	56,034	53,684	61,016	(7,333)	-12.02%	
26	CIVIL SERVICE	-	395	-	1,167	(1,167)	-100.00%	
27	EMERGENCY MANAGEMENT	31,671	37,520	37,651	28,868	8,783	30.43%	1L
	Public Safety Total	2,824,562	3,012,541	3,199,880	3,399,889			
Public Works								
90	PUBLIC WORKS	-	-	-	-	-	0.00%	
31	STREETS & DRAINAGE	101,116	113,825	94,748	170,513	(75,765)	-44.43%	
32	PLANNING	83,091	90,559	82,726	122,774	(40,047)	-32.62%	
33	NEIGHBORHOOD SERVICES	19,033	19,955	936	25,489	(24,553)	-96.33%	
34	CONSTRUCTION MGMT	250	2,915	-	5,000	(5,000)	-100.00%	
35	GIS (GEOGRAPHIC INFO SYS)	20,291	21,244	21,799	32,654	(10,855)	-33.24%	
36	BUILDING INSPECTIONS	72,329	79,325	98,532	98,147	385	0.39%	
37	BUILDING MAINTENANCE	139,816	131,800	137,338	177,956	(40,618)	-22.82%	
38	CODE ENFORCEMENT	37,082	37,546	32,200	51,367	(19,166)	-37.31%	
39	FLEET SERVICES	-	40,683	61,548	53,758	7,790	14.49%	
	Public Works Total	473,008	537,852	529,828	737,658			
Parks & Recreation								
40	PARKS MAINTENANCE	-	33,425	45,593	58,983	(13,389)	-22.70%	
41	MOWING	132,744	119,180	118,335	156,610	(38,275)	-24.44%	
42	CIVIC CENTER	3,132	2,220	1,658	3,333	(1,675)	-50.25%	
43	LIBRARY & LEARNING CENTER	92,192	115,030	135,910	153,037	(17,127)	-11.19%	
44	RECREATION CENTER	60,983	55,318	71,684	115,346	(43,662)	-37.85%	
45	SENIOR CENTER	39,106	38,512	37,288	41,400	(4,112)	-9.93%	
46	COMMUNITY EVENTS	-	11,946	28,841	24,058	4,783	19.88%	1AC
	Parks & Recreation Total	328,157	375,630	439,311	552,768			
Non-Departmental								
15	GENERAL ITEMS	23,518	25,741	47,461	83,122	(35,661)	-42.90%	
	Non-Departmental Total	23,518	25,741	47,461	83,122			
Capital								
81	CAPITAL OUTLAY	94,121	-	25,420	190,996	(165,576)	-86.69%	
	Capital Outlay Total	94,121	-	25,420	190,996			
	Grand Total	4,002,544	4,214,047	4,440,810	5,221,247			

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



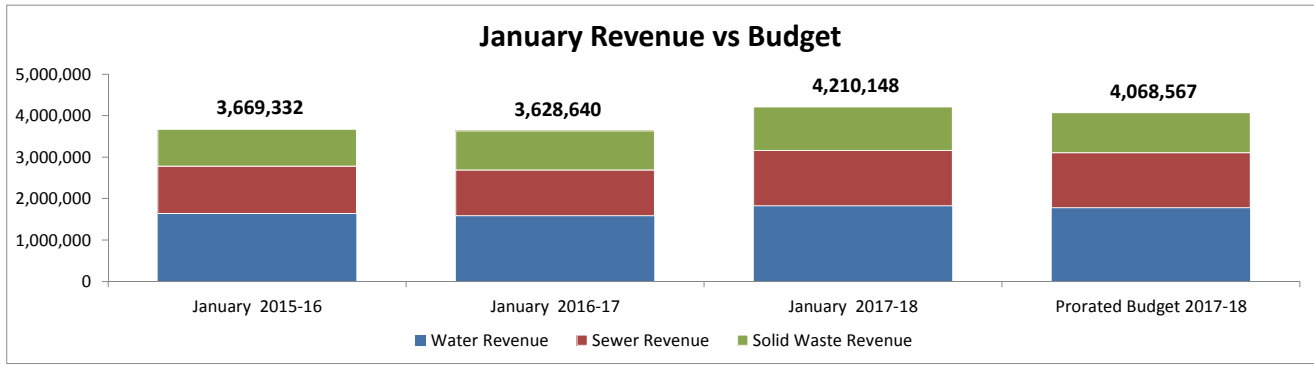
Revenue Type	January 2015-16	January 2016-17	January 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
PROPERTY TAX REVENUE	3,917,934	4,245,647	5,264,816	2,087,667	3,177,149	152.19%	2A
SALES TAX	1,280,434	1,452,977	1,542,394	1,500,000	42,394	2.83%	
FRANCHISE FEES	58,981	143,553	93,348	345,333	(251,986)	-72.97%	2C
OTHER TAXES	3,351	2,722	2,326	25,000	(22,674)	-90.70%	2D
LICENSES & PERMITS	135,102	144,433	123,373	168,000	(44,627)	-26.56%	2E
INTERGOVERNMENTAL REVENUE	50,819	26,642	34,735	121,156	(86,422)	-71.33%	2F
CHARGES FOR SERVICES	47,412	52,115	51,193	62,400	(11,207)	-17.96%	2G
FINES & FORFEITURES	223,884	247,290	172,059	363,333	(191,274)	-52.64%	2H
Total Major Revenue	5,717,916	6,315,379	7,284,243	4,672,889			
Miscellaneous							
INTEREST EARNED	957	876	9,711	1,667	8,044	482.64%	2I
MISCELLANEOUS REVENUES	44,395	17,348	10,652	6,433	4,219	65.58%	2J
OTHER FINANCING SOURCES/(USES)	7,027	53,467	14,998	667	14,332	2149.73%	2K
Total Miscellaneous Revenue	52,379	71,691	35,361	8,767			
Transfers							
TRANSFERS IN	450,008	567,664	383,328	383,333	(5)	0.00%	
Grand Total	6,220,303	6,954,734	7,702,932	5,064,989			

January Expenses vs Budget



Dept No.	Department Desc	January 2015-16	January 2016-17	January 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
Water Fund								
11	CITY MANAGER	116,760	88,394	99,386	102,126	(2,740)	-2.68%	
15	UTILITY FINANCE	122,054	93,582	72,120	146,709	(74,589)	-50.84%	
17	UTILITY BILLING	113,803	134,140	145,294	195,417	(50,123)	-25.65%	
18	UTILITY METER SERVICES	75,325	62,847	75,200	77,773	(2,573)	-3.31%	
19	UTILITY COMPUTERS	51,256	43,485	42,526	55,329	(12,803)	-23.14%	
71	WATER ADMINISTRATION	47,297	74,491	106,569	102,013	4,556	4.47%	
72	WATER DISTRIBUTION	218,286	181,905	181,007	244,204	(63,196)	-25.88%	
79	WATER WHOLESAL PURCHASES	289,667	369,714	394,494	460,000	(65,506)	-14.24%	
61	WATER DEBT SERVICE	(1,215)	(5,359)	(5,269)	62,615	(67,884)	-108.42%	3I
	Water Fund Total	1,033,232	1,043,198	1,111,326	1,446,186			
Sewer Fund								
75	SEWER COLLECTION	194,318	147,059	176,034	224,998	(48,964)	-21.76%	
76	SITE RESTORATION	102,121	108,466	126,605	155,047	(28,442)	-18.34%	
79	SEWER WHOLESAL COSTS	400,487	406,886	439,411	573,333	(133,923)	-23.36%	
	Sewer Fund Total	696,927	662,412	742,049	953,378			
Solid Waste Fund								
78	SOLID WASTE MAINTENANCE	30,657	30,160	30,839	35,701	(4,861)	-13.62%	
79	SOLID WASTE WHOLESAL COSTS	561,013	498,600	661,057	839,333	(178,276)	-21.24%	
	Solid Waste Total	591,670	528,760	691,897	875,034			
Capital Outlay								
81	CAPITAL OUTLAY	(11,353)	-	6,500	421,667	(415,167)	-98.46%	30
	Capital Outlay Total	(11,353)	-	6,500	421,667			
Transfers Out								
91	TRANSFER TO GENERAL FUND	350,008	467,664	283,328	283,333	(5)	0.00%	
	Transfers Out Total	350,008	467,664	283,328	283,333			
	Grand Total	2,660,484	2,702,034	2,835,100	3,979,598			

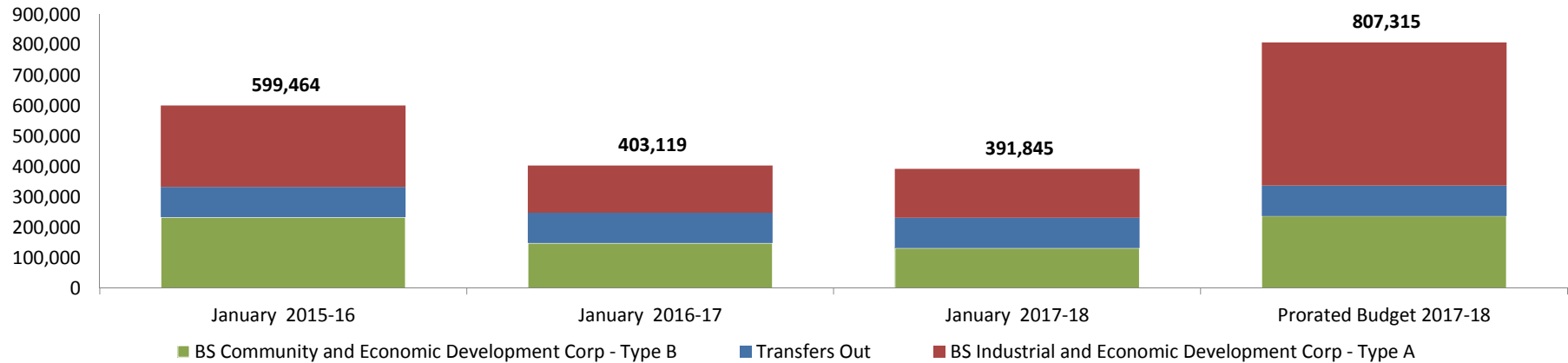
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Enterprise Fund Revenues



Revenue Type	January 2015-16	January 2016-17	January 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
Water Revenue							
WATER SERVICE	1,339,094	1,289,866	1,483,061	1,500,000	(16,939)	-1.13%	
WATER ACTIVATION FEE	39,590	40,780	39,995	43,333	(3,338)	-7.70%	
WATER BACKFLOW REGIST/INSPECT	43,423	47,490	61,024	43,333	17,691	40.82%	4C
WATER CUST SERV INSPECTION FEE	3,725	2,700	1,200	3,000	(1,800)	-60.00%	
WATER FIELD COLLECTION FEES	134	28	70	67	3	5.00%	
WATER METER AND SET FEES	5,452	3,180	410	3,333	(2,923)	-87.70%	
WATER METER TAMPER FEES	2,800	2,600	3,725	2,667	1,058	39.68%	
WATER TRANSFER SERVICE FEE	175	100	125	200	(75)	-37.50%	
WATER PENALTIES	76,614	85,077	86,978	71,667	15,312	21.37%	4I
WATER RECONNECT FEES	23,307	19,298	27,628	20,000	7,628	38.14%	
CODE ENFORCEMENT FEES	-	-	-	-	-	0.00%	4K
TAP FEES	4,700	250	20,850	8,333	12,517	150.20%	4L
TEMPORARY SERVICE FEES	850	1,680	2,510	667	1,843	276.50%	4M
PRO RATA FEES	20,250	15,000	-	15,000	(15,000)	-100.00%	4N
NSF CHECK FEES	2,049	1,925	1,785	1,667	118	7.10%	
INTEREST EARNED	2,332	5,244	17,097	2,667	14,430	541.13%	4P
MISCELLANEOUS REVENUES	14,958	1,326	700	667	33	5.00%	
BAD DEBT COLLECTIONS	629	368	193	667	(473)	-71.02%	
CASH OVER/SHORT	1	(1,432)	(1,949)	-	(1,949)	0.00%	4S
CREDIT CARD FEES	31,667	36,978	43,185	32,000	11,185	34.95%	4T
DISCOUNTS TAKEN	-	-	-	-	-	0.00%	
CELL TOWER LEASE REV	28,416	32,596	28,683	28,333	350	1.23%	
SALE OF ASSETS	-	-	-	-	-	0.00%	
SALES OF EQUIP/VEHICLES	-	-	-	-	-	0.00%	
GENERAL REFUND	-	-	8,292	-	8,292	0.00%	
CONTRIBUTED CAPITAL	-	-	-	-	-	0.00%	
Total Water Revenue	1,640,164	1,585,054	1,825,562	1,777,600			
Sewer Revenue							
GREASE HAULER REGIST/INSPEC	-	-	800	-	800	100.00%	
SEWER SERVICE	1,099,999	1,080,018	1,298,894	1,300,000	(1,106)	-0.09%	
SEWER SURCHARGE	42,097	25,230	29,505	25,000	4,505	18.02%	
MISCELLANEOUS REVENUES	450	800	-	333	(333)	-100.00%	
GENERAL REFUND	-	-	3,962	-	3,962	0.00%	
Total Sewer Revenue	1,142,546	1,106,048	1,333,161	1,325,333			
Solid Waste Revenue							
TRASH SERVICE RESIDENTIAL	435,939	446,850	478,895	453,333	25,561	5.64%	
TRASH SERVICE COMMERCIAL	344,960	353,540	390,120	366,667	23,453	6.40%	
TRASH SERVICE ROLLOFF	101,226	133,986	178,786	141,667	37,119	26.20%	
TRASH SERVICE BULK PICKUP	3,750	2,885	3,322	3,333	(12)	-0.35%	
MISCELLANEOUS REVENUES	487	-	-	333	(333)	-100.00%	
DISCOUNTS TAKEN	259	278	303	300	3	1.02%	
Total Solid Waste Revenue	886,621	937,539	1,051,425	965,633			
Grand Total	3,669,332	3,628,640	4,210,148	4,068,567			

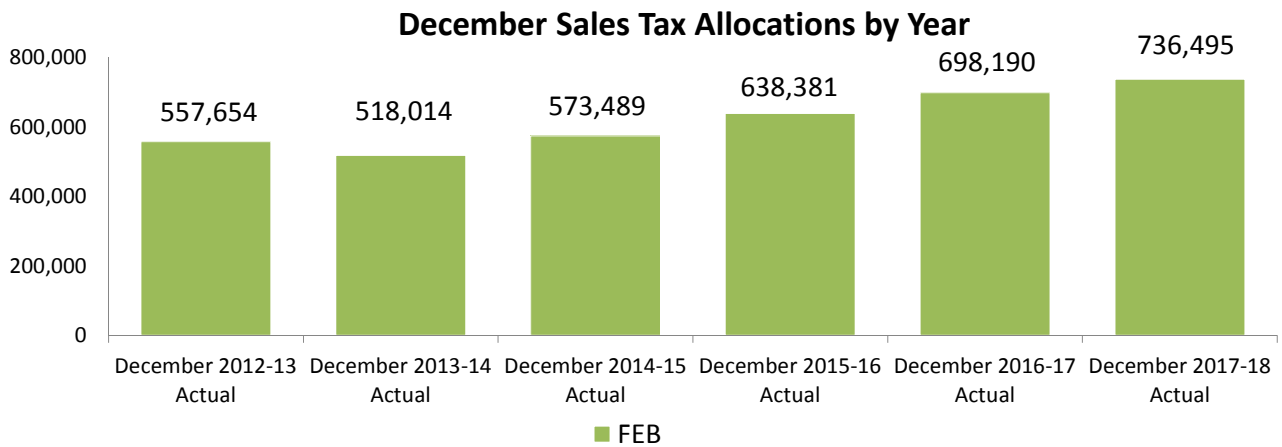
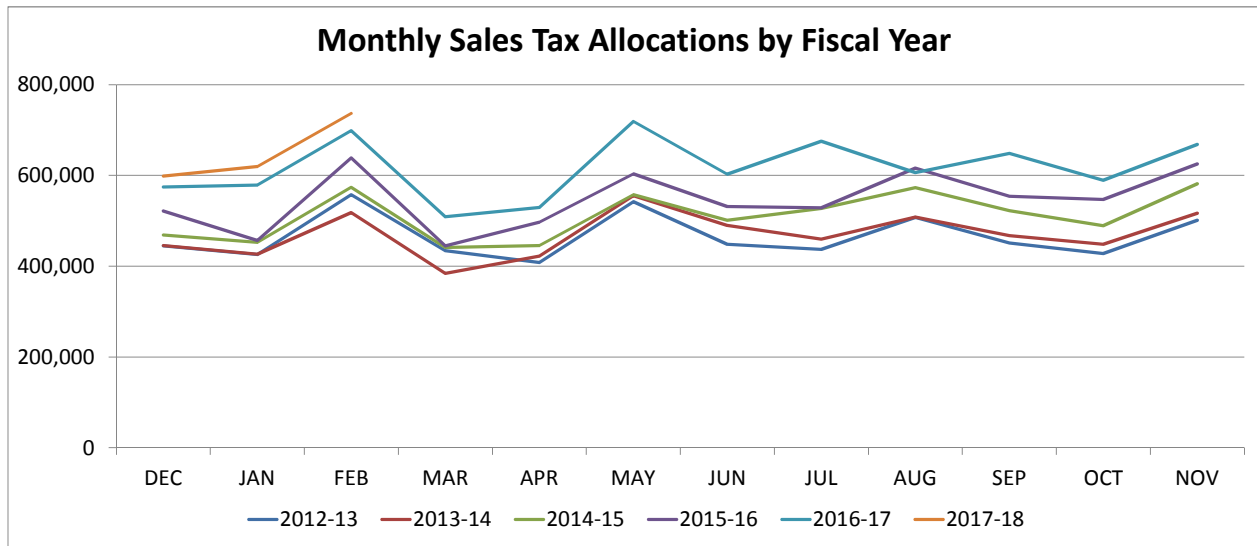
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Component Units Expenses

January Expenses vs Budget



Dept No.	Department Desc	January 2015-16	January 2016-17	January 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	121,940	53,432	59,049	87,134	(28,085)	-32.23%	
51	EDC TYPE A ECON DEVELOPMENT	90,811	17,397	8,817	290,787	(281,971)	-96.97%	
91	TRANSFER TO EDC/A DEBT SERV	54,136	84,663	92,751	92,754	(3)	0.00%	
	Type A Total	266,887	155,492	160,616	470,675			
BS Community and Economic Development Corp - Type B								
11	EDC TYPE B ADMINISTRATION	119,996	40,362	49,928	78,958	(29,031)	-36.77%	
51	EDC TYPE B ECON DEVELOPMENT	52,867	49,251	23,321	99,702	(76,380)	-76.61%	
91	TRANSFER TO EDC/B DEBT SERV	59,714	58,015	57,980	57,980	-	0.00%	
	Type B Total	232,577	147,627	131,229	236,640			
Transfers Out								
	TRANSFERS TO GENERAL FUND	100,000	100,000	100,000	100,000	-	0.00%	
	Grand Total	599,464	403,119	391,845	807,315			

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



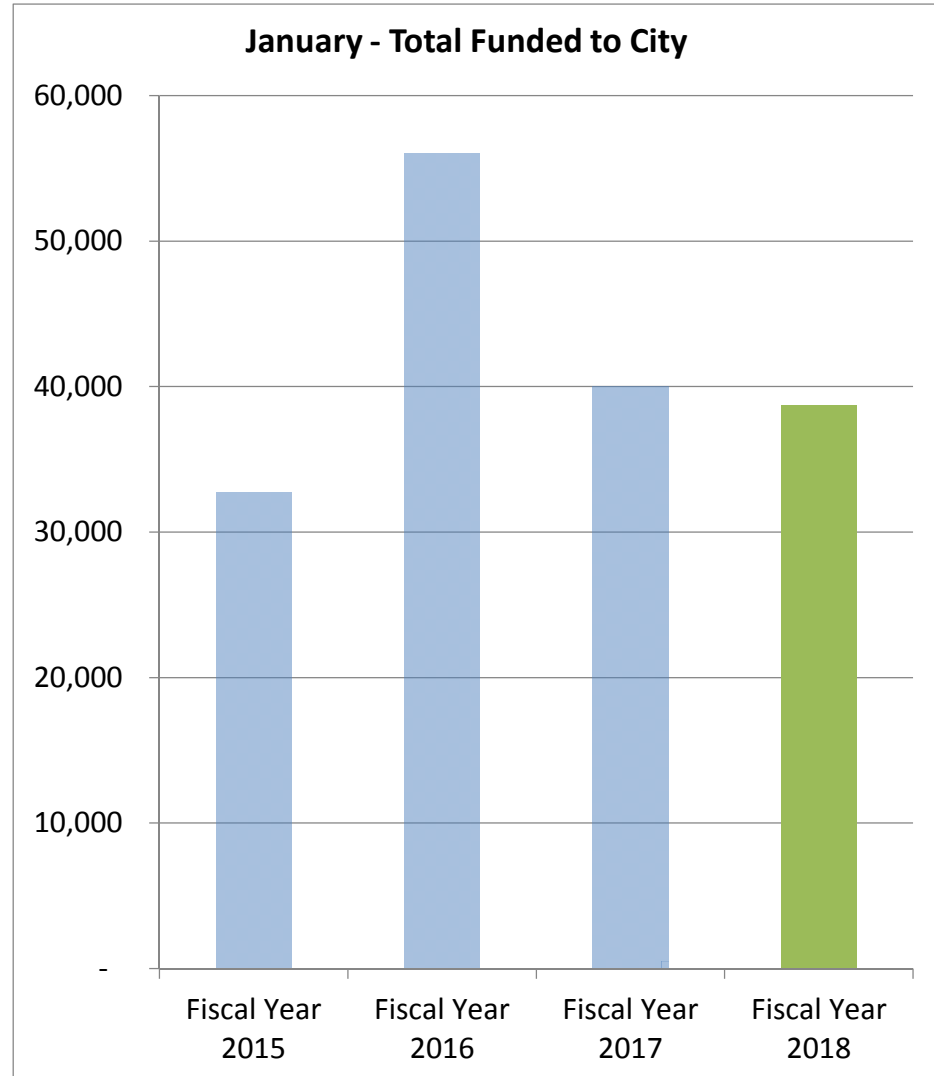
	December 2012-13 Actual	December 2013-14 Actual	December 2014-15 Actual	December 2015-16 Actual	December 2016-17 Actual	December 2017-18 Actual	Change vs Prior Year	YTD % Change
DEC	445,000	445,162	468,858	521,604	574,790	598,465	4.12%	4.12%
JAN	425,532	426,091	452,316	456,665	578,350	619,868	7.18%	5.65%
FEB	557,654	518,014	573,489	638,381	698,190	736,495	5.49%	5.59%
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	1,954,828		

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	37,656	-8%
DEC	25,856	54,283	41,914	36,168	-14%
JAN	32,713	55,996	40,007	38,741	-3%
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	165,594	

Funding Allocations	January 2017	January 2018	% Change
Revenue from violations	78,529	75,554	-4%
Less: Processing Fees	(2,502)	(2,518)	1%
Less: Invoices	(36,020)	(34,295)	-5%
Total Funded to City	40,007	38,741	-3%
funded as a % of revenue	50.95%	51.28%	
processing fees as a % of revenue	3.19%	3.33%	
invoices as a % of revenue	45.87%	45.39%	

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	Backflow registrations done first part of year
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. New construction
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	Cash handling guidelines implementation (clean up)
4T	Increased credit card usage. Now taking american express payments
4U	
4V	
4W	
4X	
4Y	
4Z	
4AA	
4AB	
4AC	
4AD	
4AE	
4AF	
4AG	
4AH	

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Note	Comments
5A	
5B	
5C	
5D	
5E	
5F	
5G	