

CITY OF BALCH SPRINGS, TEXAS



City Council's Monthly Financial Report Fiscal Year 2018 For month ended 03/31/2018 as of 05/03/2018 12:45 PM

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

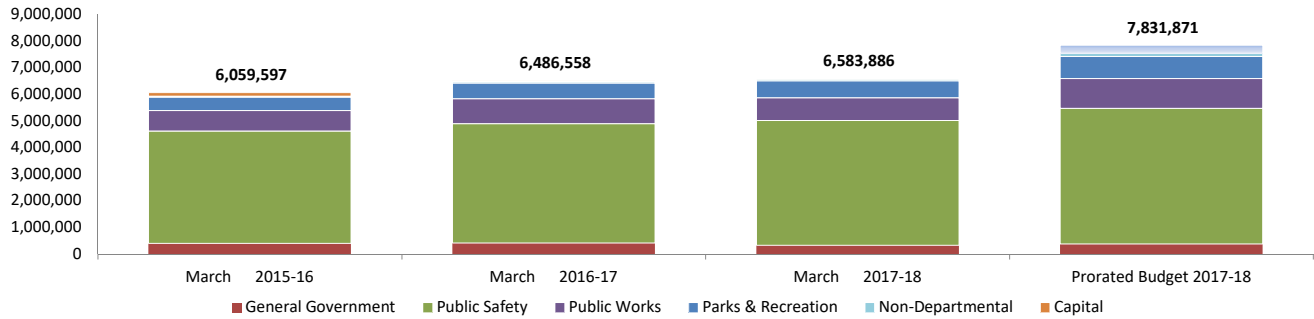
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City of Balch Springs, Texas
Fund Balance Report
All Funds
For month ended 03/31/2018

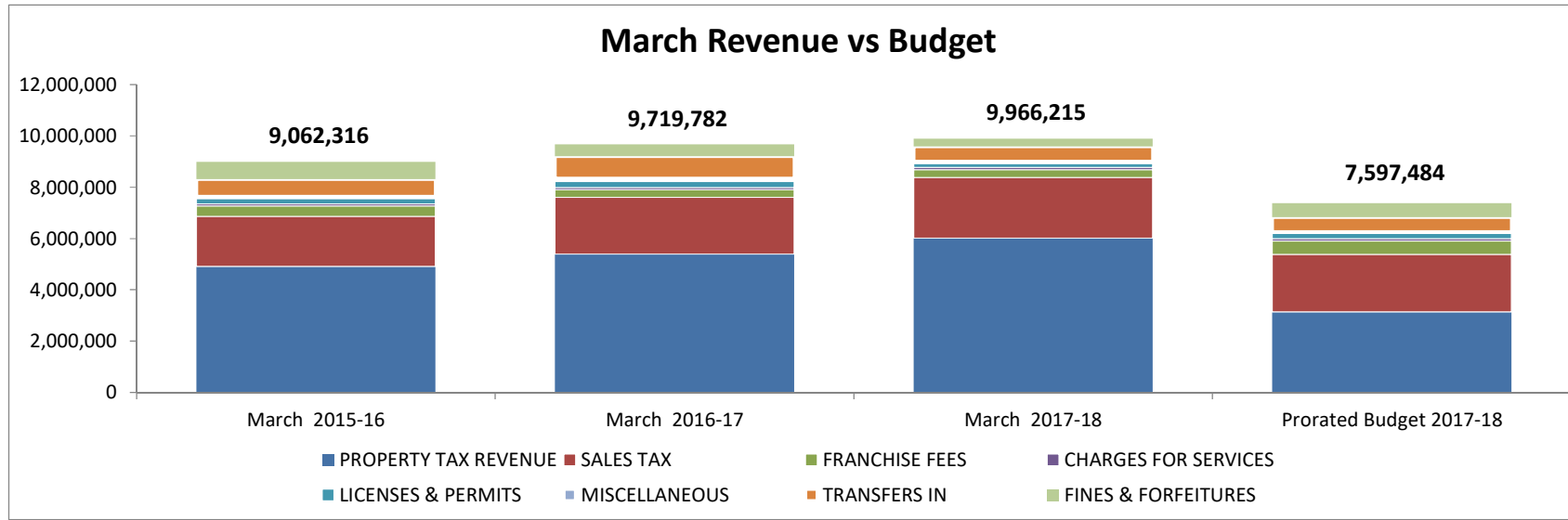
Fund #	Fund Name	2018 Beginning Fund Bal	YTD REV	YTD EXP	Net	Curr Fund Bal
10	GENERAL FUND	1,734,603	9,966,215	6,583,886	3,382,329	5,116,932
76	WATER FUND	10,873,265	2,743,766	2,004,709	739,057	11,612,322
77	WASTE WATER FUND	8,556,810	1,998,018	1,380,812	617,206	9,174,015
78	SOLID WASTE FUND	231,740	1,537,455	1,295,033	242,421	474,162
	Total Utility Funds	19,661,815	6,279,238	4,680,554	1,598,684	21,260,499
50	DEBT SERVICE FUND	224,798	608,754	83,663	525,091	749,889
52	EDC TYPE A DEBT SERVICE	84,377	139,993	63,756	76,237	160,614
53	EDC TYPE B DEBT SERVICE	277,299	88,588	87,627	961	278,261
	Total Debt Service Funds	586,474	837,335	235,045	602,290	1,188,764
20	SECTION 8	6,608	283,268	296,690	(13,423)	(6,814)
12	EDC TYPE A	1,326,697	488,775	369,936	118,839	1,445,536
12	LESS: Reserved for Hickory Rd					(614,289)
12	NET AVAILABLE : EDC TYPE A					831,246
13	EDC TYPE B	870,699	490,754	317,953	172,801	1,043,500
	Total Economic Development	2,197,396	979,529	687,889	291,639	1,874,746
21	MUNI COURT BUILDING SECURITY	34,455	5,417	260	5,157	39,612
22	MUNI COURT TECHNOLOGY	64,150	7,222	18,194	(10,971)	53,179
23	MUNI COURT JUVENILE CASE MGT	17,337	8,047	7,618	429	17,766
24	HOTEL OCCUPANCY TAX	217,292	34,227	13,936	20,291	237,582
40	STATE CH 59 LAW ENFORCEMENT	34,150	289	500	(211)	33,939
41	DEPARTMENT OF JUSTICE GRANTS	155	44	737	(692)	(538)
42	CHAP 683 ABANDONED VEHICLES	69,142	37,837	2,680	35,157	104,299
44	US TREASURY FORFEITURES	34,782	53,332	4,347	48,985	83,767
46	DEPT OF JUSTICE FORFEITURES	32,569	2,489	998	1,491	34,061
48	RED LIGHT CAMERA FUND ^	40,128	220,697	111,885	108,812	148,940
61	CAPITAL PROJECTS FUND	-	-	-	-	-
62	EDC TYPE A CAPITAL PROJECTS	1,139,305	15,150	216,802	(201,652)	937,653
72	STREET MAINTENANCE FUND	944,937	472,049	1,877	470,172	1,415,109
	Total Special Revenue Funds	2,628,401	856,801	379,833	476,968	3,105,369
	Grand Total All Funds	26,815,297	19,202,386	12,863,898	6,338,487	32,539,495

March Expenditures vs Budget



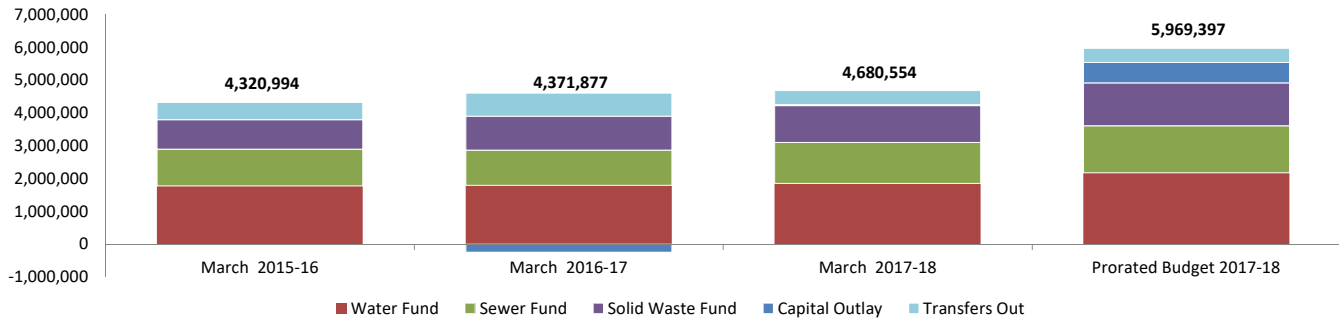
Dept No.	Department Desc	March 2015-16	March 2016-17	March 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
General Government								
12	CITY SECRETARY	78,583	110,044	96,775	108,763	(11,988)	-11.02%	
13	CITY ATTORNEY	58,373	46,367	42,500	44,000	(1,500)	-3.41%	
14	CITY COUNCIL	41,023	35,215	46,393	55,775	(9,382)	-16.82%	
16	HUMAN RESOURCES	192,320	154,142	112,743	137,260	(24,517)	-17.86%	
18	INFORMATION TECH	35,401	63,737	31,401	29,425	1,976	6.72%	1E
	General Government Total	405,699	409,505	329,811	375,223			
Public Safety								
21	POLICE	2,255,779	2,299,729	2,448,164	2,743,921	(295,757)	-10.78%	
22	FIRE	1,501,675	1,741,118	1,788,711	1,851,569	(62,858)	-3.39%	
23	CITY MARSHAL	149,973	144,921	157,265	175,248	(17,984)	-10.26%	
24	MUNICIPAL COURT	192,976	167,587	152,878	192,520	(39,642)	-20.59%	
25	ANIMAL CONTROL	66,829	81,692	88,838	91,525	(2,687)	-2.94%	
26	CIVIL SERVICE	-	1,574	-	1,750	(1,750)	-100.00%	
27	EMERGENCY MANAGEMENT	42,388	45,951	44,491	35,507	8,984	25.30%	1L
	Public Safety Total	4,209,620	4,482,572	4,680,346	5,092,039			
Public Works								
90	PUBLIC WORKS	-	-	-	-	-	0.00%	
31	STREETS & DRAINAGE	194,399	254,735	169,362	255,769	(86,407)	-33.78%	
32	PLANNING	125,993	147,566	125,904	183,836	(57,931)	-31.51%	
33	NEIGHBORHOOD SERVICES	27,209	31,483	11,337	38,559	(27,221)	-70.60%	
34	CONSTRUCTION MGMT	250	5,060	-	7,500	(7,500)	-100.00%	
35	GIS (GEOGRAPHIC INFO SYS)	30,388	33,626	34,269	48,981	(14,712)	-30.04%	
36	BUILDING INSPECTIONS	107,382	120,931	141,682	149,246	(7,564)	-5.07%	
37	BUILDING MAINTENANCE	229,869	216,526	233,588	272,705	(39,117)	-14.34%	
38	CODE ENFORCEMENT	56,721	59,405	52,533	77,050	(24,517)	-31.82%	
39	FLEET SERVICES	-	65,351	86,252	80,637	5,615	6.96%	1V
	Public Works Total	772,212	934,683	854,927	1,114,282			
Parks & Recreation								
40	PARKS MAINTENANCE	-	60,681	65,116	88,474	(23,358)	-26.40%	
41	MOWING	192,538	182,210	169,907	234,916	(65,009)	-27.67%	
42	CIVIC CENTER	4,522	4,305	2,991	5,000	(2,009)	-40.18%	
43	LIBRARY & LEARNING CENTER	141,812	178,770	206,906	229,556	(22,650)	-9.87%	
44	RECREATION CENTER	105,657	91,067	108,576	173,019	(64,443)	-37.25%	
45	SENIOR CENTER	56,130	56,118	54,932	62,101	(7,168)	-11.54%	
46	COMMUNITY EVENTS	-	12,646	30,093	36,088	(5,994)	-16.61%	
	Parks & Recreation Total	500,658	585,797	638,521	829,152			
Non-Departmental								
15	GENERAL ITEMS	32,975	55,662	58,461	124,683	(66,222)	-53.11%	
	Non-Departmental Total	32,975	55,662	58,461	124,683			
Capital								
81	CAPITAL OUTLAY	138,433	18,340	21,820	296,494	(274,674)	-92.64%	1AE
	Capital Outlay Total	138,433	18,340	21,820	296,494			
	Grand Total	6,059,597	6,486,558	6,583,886	7,831,871			

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



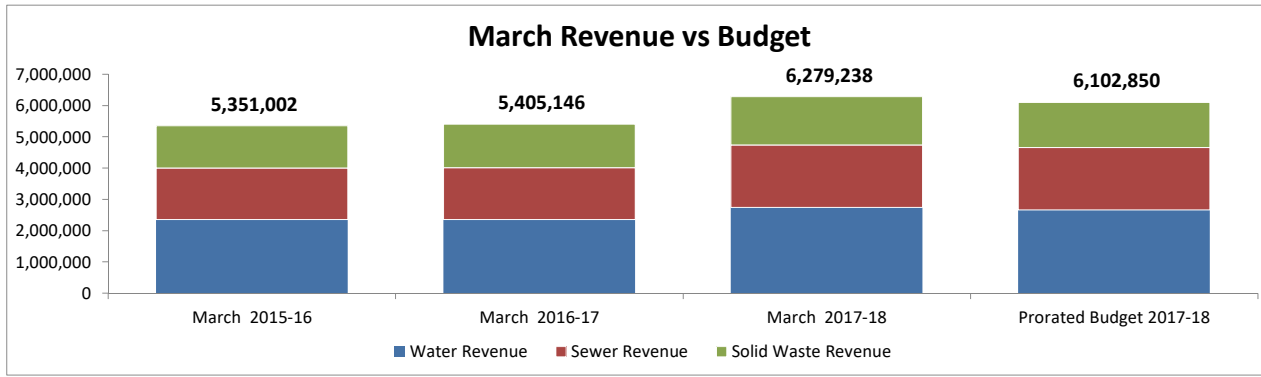
Revenue Type	March 2015-16	March 2016-17	March 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
PROPERTY TAX REVENUE	4,905,113	5,393,835	6,020,438	3,131,500	2,888,938	92.25%	2A
SALES TAX	1,957,151	2,207,250	2,360,246	2,250,000	110,246	4.90%	
FRANCHISE FEES	402,920	299,607	306,935	518,000	(211,065)	-40.75%	2C
OTHER TAXES	19,332	19,183	2,326	37,500	(35,174)	-93.80%	2D
LICENSES & PERMITS	245,996	274,687	187,217	252,000	(64,783)	-25.71%	2E
INTERGOVERNMENTAL REVENUE	63,503	30,826	74,377	181,734	(107,357)	-59.07%	2F
CHARGES FOR SERVICES	80,855	84,685	83,273	93,600	(10,327)	-11.03%	2G
FINES & FORFEITURES	670,348	470,954	306,729	545,000	(238,271)	-43.72%	2H
Total Major Revenue	8,345,217	8,781,027	9,341,541	7,009,334			
Miscellaneous							
INTEREST EARNED	1,770	1,717	19,361	2,500	16,861	674.45%	2I
MISCELLANEOUS REVENUES	12,159	23,573	14,416	9,650	4,766	49.39%	2J
OTHER FINANCING SOURCES/(USES)	28,164	61,967	15,900	1,000	14,900	1490.04%	2K
Total Miscellaneous Revenue	42,093	87,257	49,678	13,150			
Transfers							
TRANSFERS IN	675,006	851,498	574,996	575,000	(4)	0.00%	
Grand Total	9,062,316	9,719,782	9,966,215	7,597,484			

March Expenses vs Budget



Dept No.	Department Desc	March 2015-16	March 2016-17	March 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
Water Fund								
11	CITY MANAGER	170,259	131,581	141,907	153,189	(11,282)	-7.36%	
15	UTILITY FINANCE	216,342	161,641	167,320	220,064	(52,744)	-23.97%	
17	UTILITY BILLING	181,001	219,057	210,975	293,126	(82,151)	-28.03%	
18	UTILITY METER SERVICES	102,052	90,889	103,775	116,660	(12,884)	-11.04%	
19	UTILITY COMPUTERS	71,895	72,390	65,751	82,994	(17,242)	-20.78%	
71	WATER ADMINISTRATION	66,511	133,255	149,430	161,219	(11,789)	-7.31%	
72	WATER DISTRIBUTION	321,443	273,053	283,648	365,806	(82,158)	-22.46%	
79	WATER WHOLESALE PURCHASES	482,022	615,940	647,634	690,000	(42,366)	-6.14%	
61	WATER DEBT SERVICE	167,811	97,478	84,268	93,923	(9,654)	-10.28%	
	Water Fund Total	1,779,336	1,795,285	1,854,709	2,176,979			
Sewer Fund								
75	SEWER COLLECTION	278,724	218,723	265,666	336,997	(71,331)	-21.17%	
76	SITE RESTORATION	141,890	163,737	178,275	232,571	(54,296)	-23.35%	
79	SEWER WHOLESALE COSTS	703,559	695,355	809,058	860,000	(50,942)	-5.92%	
	Sewer Fund Total	1,124,173	1,077,815	1,252,999	1,429,568			
Solid Waste Fund								
78	SOLID WASTE MAINTENANCE	45,180	43,839	44,127	53,551	(9,424)	-17.60%	
79	SOLID WASTE WHOLESALE COSTS	847,299	990,885	1,075,909	1,259,000	(183,091)	-14.54%	
	Solid Waste Total	892,479	1,034,724	1,120,035	1,312,551			
Capital Outlay								
81	CAPITAL OUTLAY	-	(237,445)	27,815	625,300	(597,485)	-95.55%	30
	Capital Outlay Total	-	(237,445)	27,815	625,300			
Transfers Out								
91	TRANSFER TO GENERAL FUND	525,006	701,498	424,996	425,000	(4)	0.00%	
	Transfers Out Total	525,006	701,498	424,996	425,000			
	Grand Total	4,320,994	4,371,877	4,680,554	5,969,397			

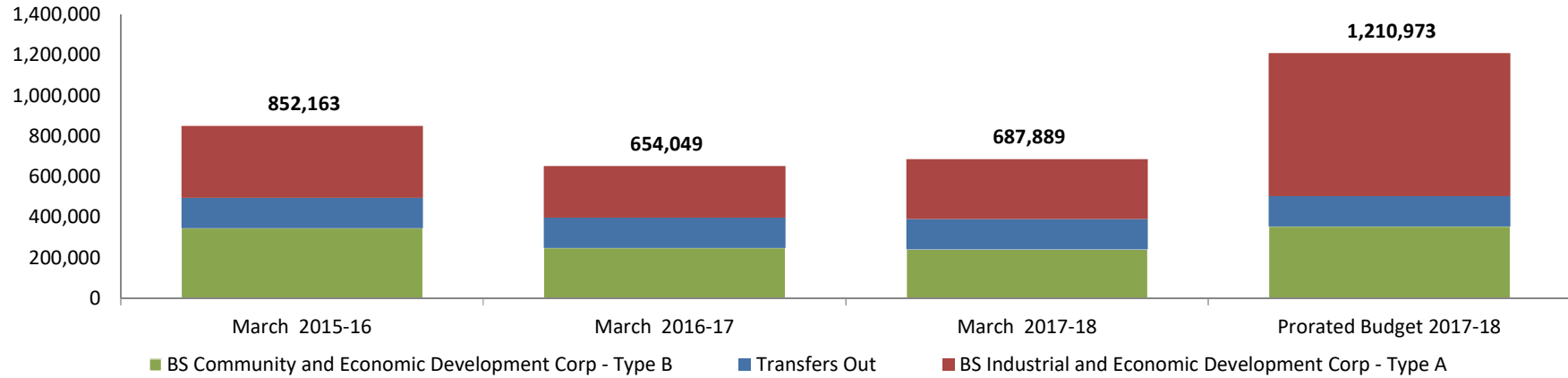
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Enterprise Fund Revenues



Revenue Type	March 2015-16	March 2016-17	March 2017-18	Prorated Budget 2017-18	Variance 2017-18	% Variance 2017-18	Notes
Water Revenue							
WATER SERVICE	1,896,036	1,920,195	2,206,317	2,250,000	(43,683)	-1.94%	
WATER ACTIVATION FEE	65,750	63,145	59,185	65,000	(5,815)	-8.95%	
WATER BACKFLOW REGIST/INSPECT	70,083	62,210	89,584	65,000	24,584	37.82%	4C
WATER CUST SERV INSPECTION FEE	5,375	4,550	1,850	4,500	(2,650)	-58.89%	
WATER FIELD COLLECTION FEES	169	56	91	100	(9)	-9.00%	
WATER METER AND SET FEES	7,519	5,565	2,031	5,000	(2,969)	-59.38%	
WATER METER TAMPER FEES	4,450	4,100	5,175	4,000	1,175	29.37%	
WATER TRANSFER SERVICE FEE	250	150	125	300	(175)	-58.33%	
WATER PENALTIES	115,750	110,335	116,081	107,500	8,581	7.98%	4I
WATER RECONNECT FEES	32,232	29,073	40,228	30,000	10,228	34.09%	
CODE ENFORCEMENT FEES	-	-	-	-	-	0.00%	4K
TAP FEES	10,500	14,850	28,964	12,500	16,464	131.71%	4L
TEMPORARY SERVICE FEES	1,225	3,530	3,805	1,000	2,805	280.50%	4M
PRO RATA FEES	29,250	26,250	-	22,500	(22,500)	-100.00%	4N
NSF CHECK FEES	2,644	2,590	2,590	2,500	90	3.60%	
INTEREST EARNED	4,194	8,504	26,601	4,000	22,601	565.03%	4P
MISCELLANEOUS REVENUES	16,028	1,428	1,919	1,000	919	91.87%	
BAD DEBT COLLECTIONS	1,330	794	193	1,000	(807)	-80.68%	
CASH OVER/SHORT	(371)	(1,301)	(1,892)	-	(1,892)	0.00%	4S
CREDIT CARD FEES	48,600	54,883	63,427	48,000	15,427	32.14%	4T
DISCOUNTS TAKEN	-	-	-	-	-	0.00%	
CELL TOWER LEASE REV	42,624	48,204	89,199	42,500	46,699	109.88%	
SALE OF ASSETS	-	-	-	-	-	0.00%	
SALES OF EQUIP/VEHICLES	-	-	-	-	-	0.00%	
GENERAL REFUND	-	-	8,292	-	8,292	0.00%	4X
CONTRIBUTED CAPITAL	-	-	-	-	-	0.00%	
Total Water Revenue	2,353,637	2,359,109	2,743,766	2,666,400			
Sewer Revenue							
GREASE HAULER REGIST/INSPEC	-	-	2,900	-	2,900	100.00%	
SEWER SERVICE	1,585,093	1,614,605	1,947,523	1,950,000	(2,477)	-0.13%	
SEWER SURCHARGE	58,495	40,802	43,633	37,500	6,133	16.36%	
MISCELLANEOUS REVENUES	2,750	2,200	-	500	(500)	-100.00%	
GENERAL REFUND	-	-	3,962	-	3,962	-	4AC
Total Sewer Revenue	1,646,339	1,657,607	1,998,018	1,988,000			
Solid Waste Revenue							
TRASH SERVICE RESIDENTIAL	654,748	670,905	718,688	680,000	38,688	5.69%	4AD
TRASH SERVICE COMMERCIAL	516,201	532,838	584,607	550,000	34,607	0	4AE
TRASH SERVICE ROLLOFF	172,405	179,158	229,661	212,500	17,161	8.08%	4AF
TRASH SERVICE BULK PICKUP	6,643	5,065	3,992	5,000	(1,008)	-20.17%	
MISCELLANEOUS REVENUES	602	-	-	500	(500)	-100.00%	
DISCOUNTS TAKEN	428	462	506	450	56	12.44%	
Total Solid Waste Revenue	1,351,026	1,388,429	1,537,455	1,448,450			
Grand Total	5,351,002	5,405,146	6,279,238	6,102,850			

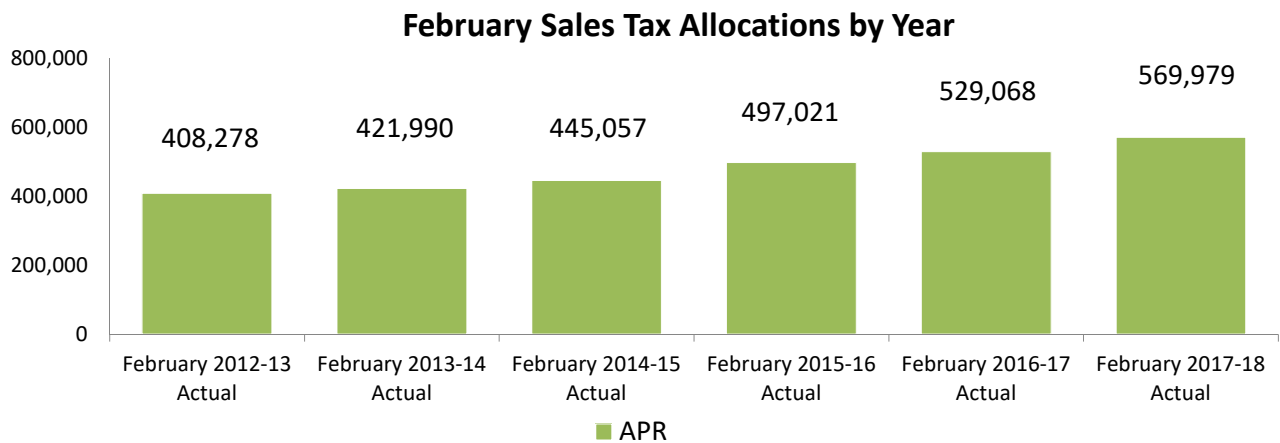
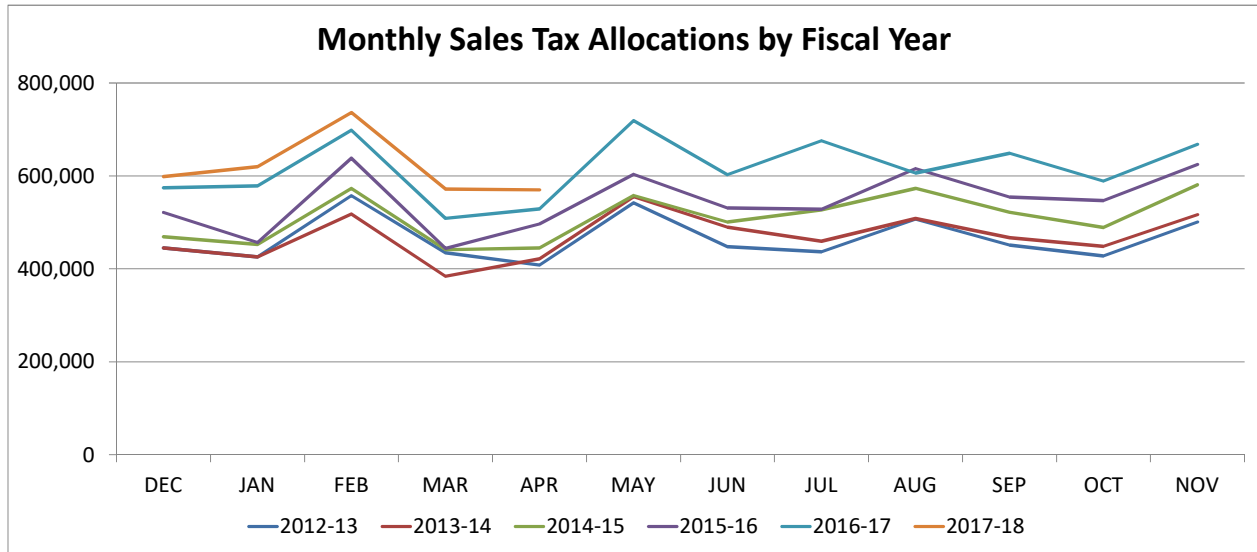
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Component Units Expenses

March Expenses vs Budget



Dept No.	Department Desc	March 2015-16	March 2016-17	March 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	174,285	92,928	91,937	130,701	(38,764)	-29.66%	
51	EDC TYPE A ECON DEVELOPMENT	99,723	34,092	18,558	130,000	(111,442)	-85.72%	
91	TRANSFER TO EDC/A DEBT SERV	81,202	126,993	184,441	445,313	(260,871)	-58.58%	
	Type A Total	355,210	254,013	294,936	706,013			
BS Community and Economic Development Corp - Type B								
11	EDC TYPE B ADMINISTRATION	171,087	70,257	75,013	118,437	(43,424)	-36.66%	
51	EDC TYPE B ECON DEVELOPMENT	86,296	84,257	80,970	149,553	(68,582)	-45.86%	
91	TRANSFER TO EDC/B DEBT SERV	89,570	95,521	86,970	86,970	-	0.00%	
	Type B Total	346,953	250,035	242,953	354,960			
Transfers Out								
	TRANSFERS TO GENERAL FUND	150,000	150,000	150,000	150,000	-	0.00%	
	Grand Total	852,163	654,049	687,889	1,210,973			

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



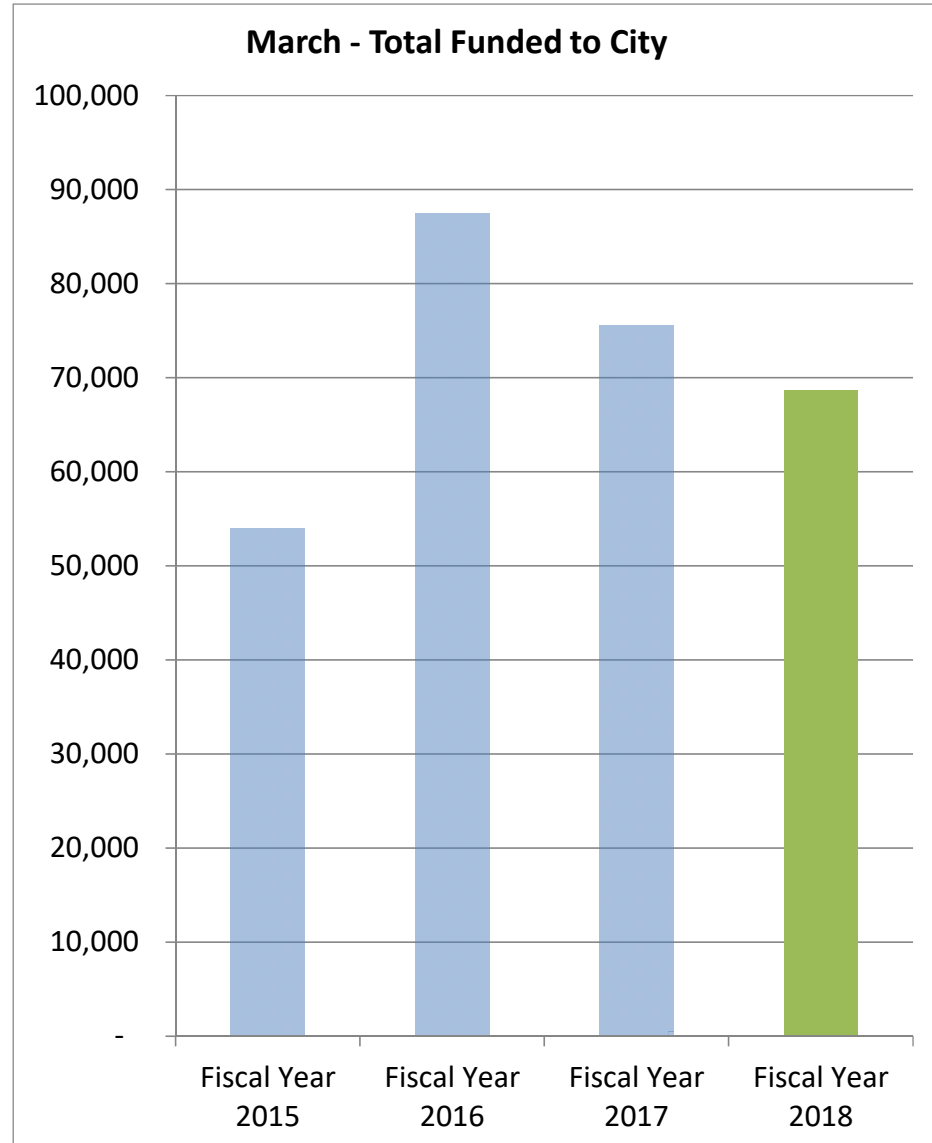
	February 2012-13 Actual	February 2013-14 Actual	February 2014-15 Actual	February 2015-16 Actual	February 2016-17 Actual	February 2017-18 Actual	Change vs Prior Year	YTD % Change
DEC	445,000	445,162	468,858	521,604	574,790	598,465	4.12%	4.12%
JAN	425,532	426,091	452,316	456,665	578,350	619,868	7.18%	5.65%
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	572,069	12.47%	7.07%
APR	408,278	421,990	445,057	497,021	529,068	569,979	7.73%	7.19%
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	3,096,876		

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	55,103	-5%
MAR	53,940	87,469	75,540	68,625	-9%
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	289,322	

Funding Allocations	March 2017	March 2018	% Change
Revenue from violations	111,447	104,467	-6%
Less: Processing Fees	(3,476)	(3,137)	-10%
Less: Invoices	(32,430)	(32,705)	1%
Total Funded to City	75,540	68,625	-9%
funded as a % of revenue	67.78%	65.69%	
processing fees as a % of revenue	3.12%	3.00%	
invoices as a % of revenue	29.10%	31.31%	

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	
1T	
1U	
1V	Normal wear & tear and regular maintenance on city vehicles
1W	
1X	
1Y	
1Z	
1AA	
1AB	
1AC	
1AD	
1AE	NCTCOG grant not awarded, therefore will not spend funds for Safe Routes to School project.

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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	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	
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	