

CITY OF BALCH SPRINGS, TEXAS



**City Council's
Monthly Financial Report
Fiscal Year 2017
For month ended 02/28/2017
as of 03/17/2017 03:37 PM**

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

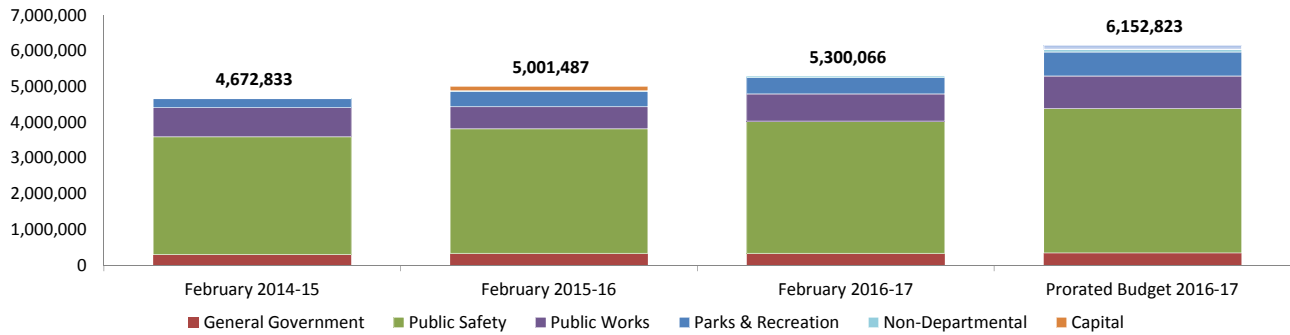
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City of Balch Springs, Texas
Fund Balance Report
All Funds
For month ended 02/28/2017

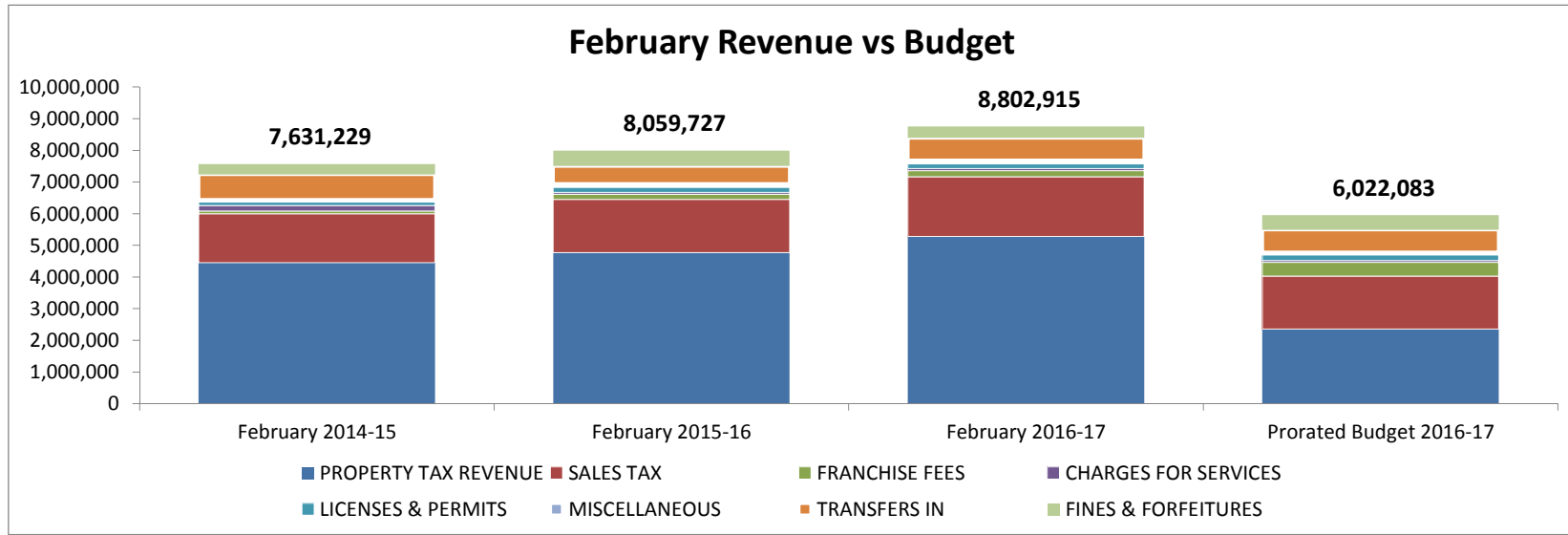
Fund #	Fund Name	2017 Beginning Fund Bal	YTD REV	YTD EXP	Net	Curr Fund Bal
10	GENERAL FUND	1,862,331	8,802,915	5,300,066	3,502,849	5,365,180
3	UTILITY CONSTRUCTION	679,149	1,320	177,488	(176,168)	502,981
76	WATER FUND	11,113,748	1,925,512	1,713,268	212,244	11,325,992
77	WASTE WATER FUND	8,225,484	1,360,343	952,156	408,187	8,633,671
78	SOLID WASTE FUND	105,208	1,167,117	998,177	168,939	274,147
	Total Utility Funds	20,123,589	4,454,291	3,841,089	613,202	20,736,792
50	DEBT SERVICE FUND	212,234	594,334	87,663	506,671	718,906
52	EDC TYPE A DEBT SERVICE	83,287	106,096	67,223	38,873	122,160
53	EDC TYPE B DEBT SERVICE	276,064	72,874	90,176	(17,301)	258,762
	Total Debt Service Funds	571,585	773,304	245,061	528,243	1,099,828
20	SECTION 8	9,340	251,900	249,856	2,044	11,384
12	EDC TYPE A	1,812,792	388,162	259,865	128,297	1,941,089
12	LESS: Reserved for Hickory Rd					(1,214,982)
12	NET AVAILABLE : EDC TYPE A					726,108
13	EDC TYPE B	671,082	394,458	265,491	128,968	800,050
	Total Economic Development	2,483,874	782,621	525,356	257,265	1,526,157
21	MUNI COURT BUILDING SECURITY	27,930	6,975	7,054	(79)	27,851
22	MUNI COURT TECHNOLOGY	72,473	9,300	13,320	(4,020)	68,453
23	MUNI COURT JUVENILE CASE MGT	14,792	10,048	514	9,534	24,326
24	HOTEL OCCUPANCY TAX	151,247	32,380	5,515	26,865	178,112
40	STATE CH 59 LAW ENFORCEMENT	34,471	23,813	24,724	(911)	33,560
41	DEPARTMENT OF JUSTICE GRANTS	189	10,579	41	10,537	10,727
42	CHAP 683 ABANDONED VEHICLES	82,193	35,458	34,440	1,018	83,211
44	US TREASURY FORFEITURES	11,742	1,672	-	1,672	13,414
46	DEPT OF JUSTICE FORFEITURES	36,044	15	3,525	(3,510)	32,534
48	RED LIGHT CAMERA FUND	(306,322)	181,236	105,468	75,768	(230,554)
61	CAPITAL PROJECTS FUND	989	-	-	-	989
62	EDC TYPE A CAPITAL PROJECTS	1,110,061	-	7,416	(7,416)	1,102,645
72	STREET MAINTENANCE FUND	1,589,081	377,869	868,614	(490,745)	1,098,336
	Total Special Revenue Funds	2,824,889	689,345	1,070,632	(381,287)	2,443,603
	Grand Total All Funds	27,875,609	15,754,376	11,232,059	4,522,317	31,182,944

February Expenditures vs Budget



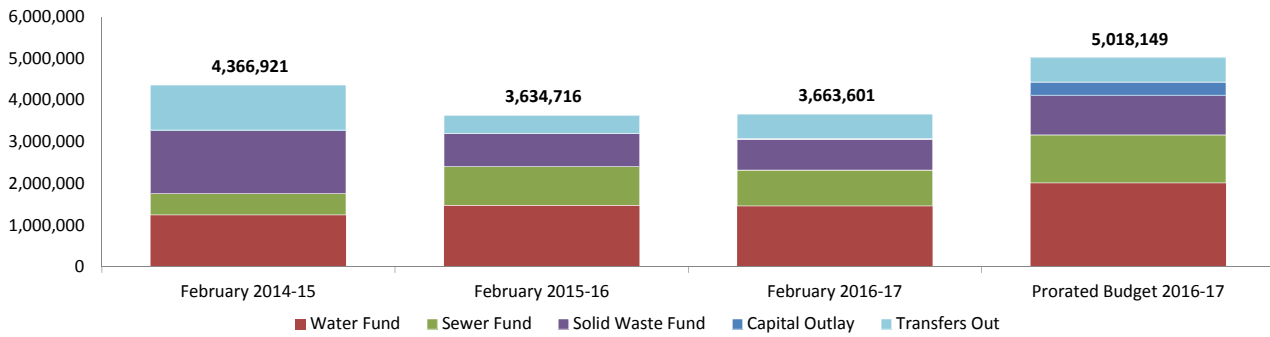
Dept No.	Department Desc	February 2014-15	February 2015-16	February 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
General Government								
12	CITY SECRETARY	74,036	60,002	88,957	77,890	11,066	14.21%	1A
13	CITY ATTORNEY	-	49,025	37,867	52,083	(14,216)	-27.29%	
14	CITY COUNCIL	101,063	25,972	33,536	39,925	(6,389)	-16.00%	
16	HUMAN RESOURCES	122,630	169,609	131,631	132,148	(517)	-0.39%	
18	INFORMATION TECH	-	30,071	41,885	39,023	2,862	7.33%	1E
	General Government Total	297,729	334,680	333,877	341,070			
Public Safety								
21	POLICE	1,724,258	1,876,797	1,890,594	2,140,240	(249,646)	-11.66%	
22	FIRE	1,251,964	1,228,874	1,434,567	1,441,973	(7,406)	-0.51%	
23	CITY MARSHAL	-	124,112	123,208	165,884	(42,676)	-25.73%	
24	MUNICIPAL COURT	272,182	162,617	139,724	168,339	(28,615)	-17.00%	
25	ANIMAL CONTROL	48,940	53,644	73,546	89,325	(15,779)	-17.66%	
26	CIVIL SERVICE	2,820	-	884	1,042	(158)	-15.17%	
27	EMERGENCY MANAGEMENT	-	35,516	38,882	39,570	(688)	-1.74%	
	Public Safety Total	3,300,164	3,481,560	3,701,406	4,046,374			
Public Works								
90	PUBLIC WORKS	812,850	-	-	-	-	0.00%	
31	STREETS & DRAINAGE	-	153,451	179,529	212,512	(32,983)	-15.52%	1N
32	PLANNING	-	98,859	119,499	169,699	(50,200)	-29.58%	1O
33	NEIGHBORHOOD SERVICES	-	23,053	27,433	31,399	(3,966)	-12.63%	
34	CONSTRUCTION MGMT	-	250	2,915	8,333	(5,418)	-65.02%	1Q
35	GIS (GEOGRAPHIC INFO SYS)	-	25,528	27,665	34,525	(6,860)	-19.87%	
36	BUILDING INSPECTIONS	-	88,690	98,683	115,114	(16,431)	-14.27%	
37	BUILDING MAINTENANCE	-	190,355	205,230	210,815	(5,585)	-2.65%	
38	CODE ENFORCEMENT	-	46,608	47,840	54,897	(7,057)	-12.86%	
39	FLEET SERVICES	-	-	52,463	77,815	(25,352)	-32.58%	
	Public Works Total	812,850	626,793	761,257	915,110			
Parks & Recreation								
40	PARKS MAINTENANCE	-	-	43,433	75,720	(32,287)	-42.64%	1W
41	PARKS & MOWING	-	159,341	143,593	198,397	(54,804)	-27.62%	
42	CIVIC CENTER	-	4,305	4,090	6,250	(2,160)	-34.55%	
43	LIBRARY & LEARNING CENTER	125,232	114,873	145,553	189,404	(43,851)	-23.15%	
44	RECREATION CENTER	99,230	89,561	72,449	131,778	(59,329)	-45.02%	1AA
45	SENIOR CENTER	28,675	47,580	46,942	48,849	(1,908)	-3.91%	
46	COMMUNITY EVENTS	-	-	11,613	16,792	(5,179)	-30.84%	
	Parks & Recreation Total	253,137	415,660	467,673	667,190			
Non-Departmental								
15	GENERAL ITEMS	8,953	26,518	35,854	73,496	(37,642)	-51.22%	1AD
	Non-Departmental Total	8,953	26,518	35,854	73,496			
Capital								
81	CAPITAL OUTLAY	-	116,277	-	109,583	(109,583)	-100.00%	1AE
	Capital Outlay Total	-	116,277	-	109,583			
	Grand Total	4,672,833	5,001,487	5,300,066	6,152,823			

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



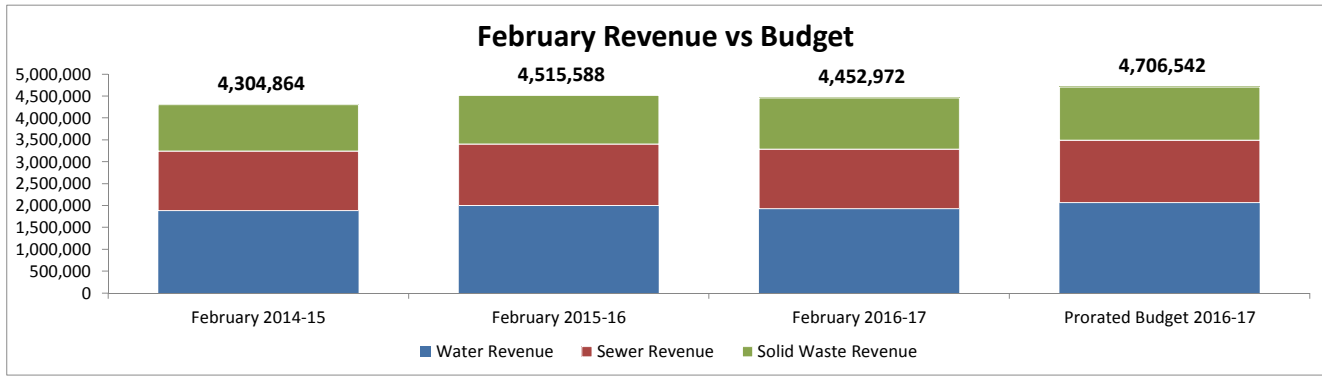
Revenue Type	February 2014-15	February 2015-16	February 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
PROPERTY TAX REVENUE	4,456,698	4,772,521	5,280,304	2,360,417	2,919,887	123.70%	2A
SALES TAX	1,537,077	1,679,422	1,889,346	1,666,667	222,680	13.36%	
FRANCHISE FEES	85,222	161,882	186,534	433,750	(247,216)	-57.00%	2C
OTHER TAXES	31,113	19,332	19,183	29,167	(9,983)	-34.23%	
LICENSES & PERMITS	146,105	188,147	187,236	209,583	(22,348)	-10.66%	
INTERGOVERNMENTAL REVENUE	32,190	50,819	27,767	41,667	(13,899)	-33.36%	
CHARGES FOR SERVICES	177,828	62,025	67,558	60,708	6,850	11.28%	
FINES & FORFEITURES	325,973	482,586	360,558	458,333	(97,776)	-21.33%	
Total Major Revenue	6,792,206	7,416,734	8,018,486	5,260,292			
Miscellaneous							
INTEREST EARNED	1,575	1,323	1,242	2,083	(842)	-40.40%	2I
MISCELLANEOUS REVENUES	21,497	72,136	20,139	49,292	(29,153)	-59.14%	2J
OTHER FINANCING SOURCES/(USES)	13,430	7,027	53,467	833	52,634	6316.03%	2K
Total Miscellaneous Revenue	36,502	80,485	74,848	52,208			
Transfers							
TRANSFERS IN	802,522	562,507	709,581	709,583	(2)	0.00%	
Grand Total	7,631,229	8,059,727	8,802,915	6,022,083			

February Expenses vs Budget



Dept No.	Department Desc	February 2014-15	February 2015-16	February 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
Water Fund								
11	CITY MANAGER	79,008	138,853	112,344	118,057	(5,713)	-4.84%	
15	UTILITY FINANCE	141,918	167,400	127,957	174,218	(46,261)	-26.55%	
17	UTILITY BILLING	122,168	140,541	181,837	229,406	(47,569)	-20.74%	
18	UTILITY METER SERVICES	96,746	86,203	74,909	93,828	(18,918)	-20.16%	
19	UTILITY COMPUTERS	54,107	62,163	58,408	69,070	(10,662)	-15.44%	
71	WATER ADMINISTRATION	87,865	57,873	92,552	105,924	(13,372)	-12.62%	
72	WATER DISTRIBUTION	218,662	266,522	208,020	297,669	(89,649)	-30.12%	
79	WATER WHOLESALE PURCHASES	261,900	390,171	498,605	541,667	(43,062)	-7.95%	
61	WATER DEBT SERVICE	181,556	168,301	105,221	383,113	(277,891)	-72.54%	3I
	Water Fund Total	1,243,931	1,478,025	1,459,854	2,012,950			
Sewer Fund								
75	SEWER COLLECTION	55,193	235,843	167,586	275,240	(107,653)	-39.11%	
76	SITE RESTORATION	87,880	122,273	133,332	179,427	(46,096)	-25.69%	
79	SEWER WHOLESALE COSTS	375,531	566,053	561,657	695,833	(134,176)	-19.28%	
	Sewer Fund Total	518,604	924,169	862,575	1,150,500			
Solid Waste Fund								
78	SOLID WASTE MAINTENANCE	803,797	38,624	37,324	40,949	(3,625)	-8.85%	
79	SOLID WASTE WHOLESALE COSTS	715,951	756,392	696,273	912,500	(216,227)	-23.70%	
	Solid Waste Total	1,519,748	795,016	733,596	953,449			
Capital Outlay								
81	CAPITAL OUTLAY	n/a	-	22,995	316,667	(293,672)	-92.74%	30
	Capital Outlay Total		-	22,995	316,667			
Transfers Out								
91	TRANSFER TO GENERAL FUND	1,084,638	437,507	584,581	584,583	(2)	0.00%	
	Transfers Out Total	1,084,638	437,507	584,581	584,583			
	Grand Total	4,366,921	3,634,716	3,663,601	5,018,149			

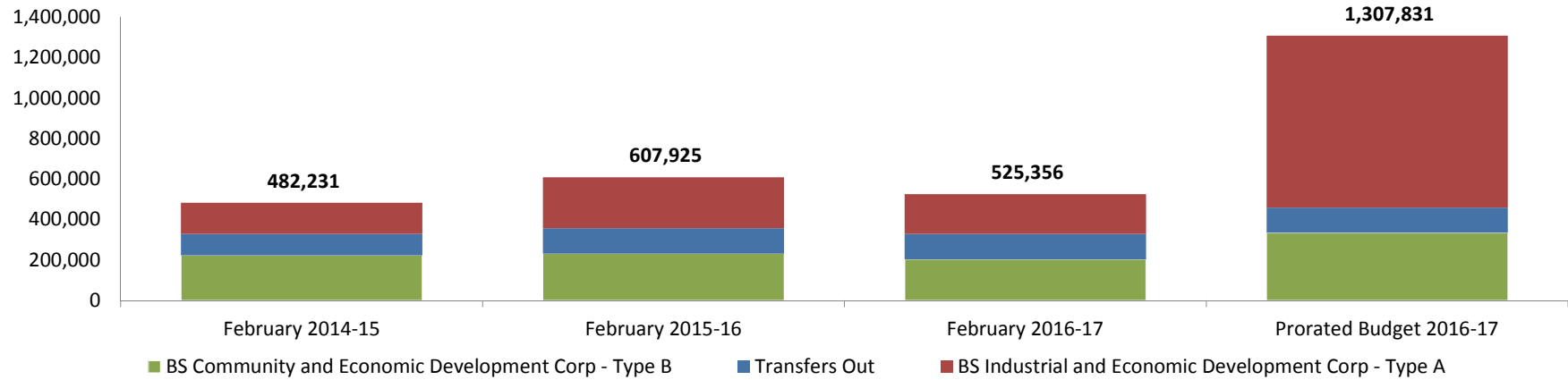
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Enterprise Fund Revenues



Revenue Type	February 2014-15	February 2015-16	February 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
Water Revenue							
WATER SERVICE	1,552,568	1,618,190	1,579,231	1,708,333	(129,103)	-7.56%	
WATER ACTIVATION FEE	51,553	53,095	47,630	54,167	(6,537)	-12.07%	
WATER BACKFLOW REGIST/INSPECT	-	59,823	49,680	54,167	(4,487)	-8.28%	
WATER CUST SERV INSPECTION FEE	3,500	4,175	3,000	3,750	(750)	-20.00%	
WATER FIELD COLLECTION FEES	-	162	42	83	(41)	-49.60%	
WATER METER AND SET FEES	-	5,929	3,657	5,833	(2,176)	-37.31%	
WATER METER TAMPER FEES	-	3,750	2,950	3,333	(383)	-11.50%	
WATER TRANSFER SERVICE FEE	-	175	750	250	500	200.00%	
WATER PENALTIES	90,894	98,298	98,940	95,833	3,107	3.24%	
WATER RECONNECT FEES	29,802	27,057	24,423	25,000	(577)	-2.31%	
CODE ENFORCEMENT FEES	59,135	-	-	-	-	0.00%	4K
TAP FEES	10,350	10,500	250	10,417	(10,167)	-97.60%	4L
TEMPORARY SERVICE FEES	-	1,100	2,290	833	1,457	174.80%	
PRO RATA FEES	-	21,750	17,250	23,333	(6,083)	-26.07%	
NSF CHECK FEES	2,855	2,434	2,240	2,083	157	7.52%	
INTEREST EARNED	1,466	3,198	6,708	3,333	3,374	101.23%	
MISCELLANEOUS REVENUES	7,470	15,878	1,378	833	544	65.30%	
BAD DEBT COLLECTIONS	1,092	1,303	368	833	(465)	-55.85%	
CASH OVER/SHORT	(197)	(62)	(1,331)	-	(1,331)	0.00%	
CREDIT CARD FEES	36,752	40,567	45,658	40,000	5,658	14.14%	4T
DISCOUNTS TAKEN	412	-	-	-	-	0.00%	
CELL TOWER LEASE REV	35,070	35,520	40,400	35,417	4,983	14.07%	4V
SALE OF ASSETS	-	-	-	-	-	0.00%	
SALES OF EQUIP/VEHICLES	-	-	-	-	-	0.00%	
CONTRIBUTED CAPITAL	-	-	-	-	-	0.00%	
Total Water Revenue	1,882,722	2,002,841	1,925,512	2,067,833			
Sewer Revenue							
SEWER SERVICE	1,321,642	1,344,381	1,325,945	1,375,000	(49,055)	-3.57%	
SEWER SURCHARGE	37,037	50,710	32,198	47,917	(15,719)	-32.80%	
MISCELLANEOUS REVENUES	-	1,950	2,200	417	1,783	428.00%	
Total Sewer Revenue	1,358,678	1,397,041	1,360,343	1,423,333			
Solid Waste Revenue							
TRASH SERVICE RESIDENTIAL	547,985	544,877	558,523	552,083	6,440	1.17%	
TRASH SERVICE COMMERCIAL	515,479	430,454	443,473	500,000	(56,527)	-11.31%	
TRASH SERVICE ROLLOFF	-	133,870	160,786	158,333	2,452	1.55%	
TRASH SERVICE BULK PICKUP	-	5,621	3,960	4,167	(207)	-4.96%	
MISCELLANEOUS REVENUES	-	551	-	417	(417)	-100.00%	
DISCOUNTS TAKEN	-	333	375	375	0	0.11%	
Total Solid Waste Revenue	1,063,464	1,115,706	1,167,117	1,215,375			
Grand Total	4,304,864	4,515,588	4,452,972	4,706,542			

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

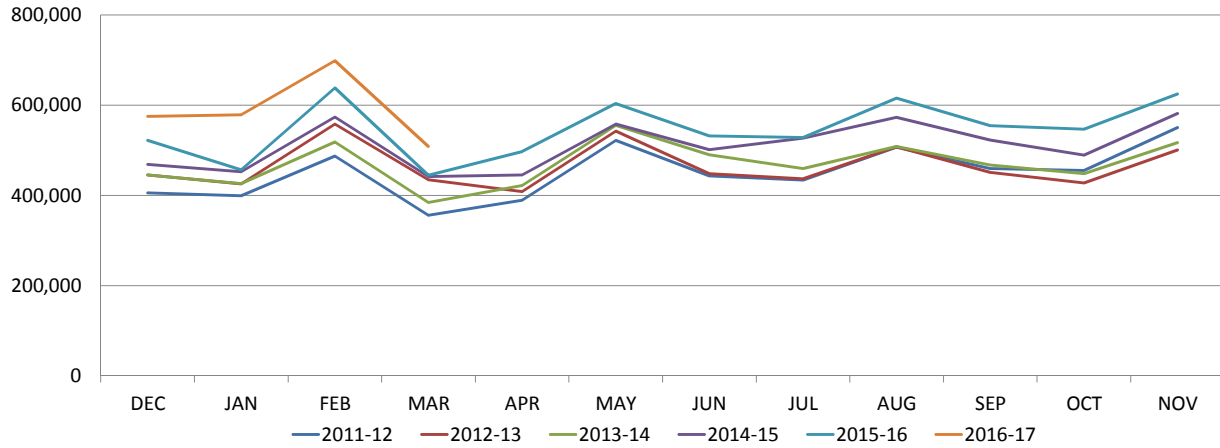
February Expenses vs Budget



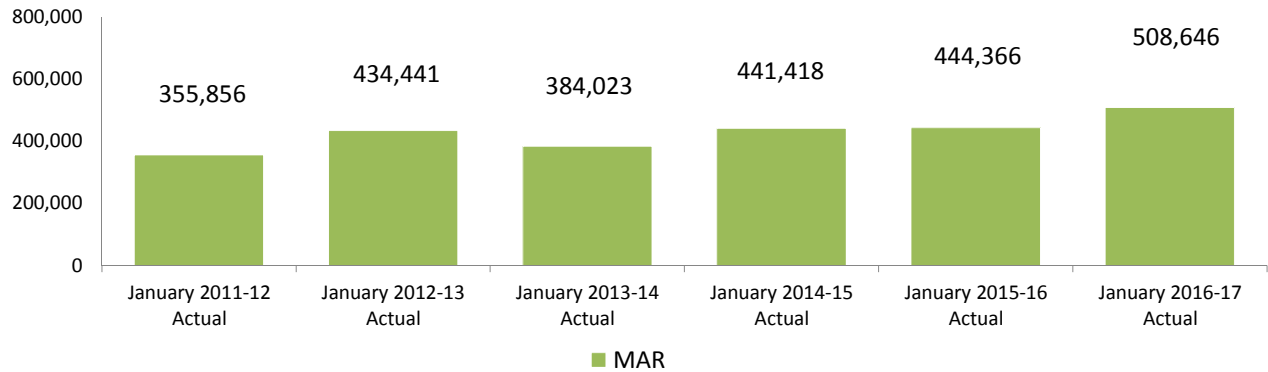
Dept No.	Department Desc	February 2014-15	February 2015-16	February 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
BS Industrial and Economic Development Corp - Type A								
11	EDC TYPE A ADMINISTRATION	68,556	85,620	69,807	114,275	(44,468)	-38.91%	5A
51	EDC TYPE A ECON DEVELOPMENT	84,568	98,265	21,730	628,819	(607,089)	-96.54%	5B
91	TRANSFER TO EDC/A DEBT SERV	-	67,669	105,828	105,826	2	0.00%	
	Type A Total	153,124	251,554	197,365	848,920			
BS Community and Economic Development Corp - Type B								
11	EDC TYPE B ADMINISTRATION	63,756	85,094	51,991	112,796	(60,805)	-53.91%	5D
51	EDC TYPE B ECON DEVELOPMENT	158,783	71,636	78,482	148,599	(70,117)	-47.19%	
91	TRANSFER TO EDC/B DEBT SERV	-	74,642	72,518	72,516	2	0.00%	
	Type B Total	222,539	231,372	202,991	333,911			
Transfers Out								
	TRANSFERS TO GENERAL FUND	106,569	125,000	125,000	125,000	-	0.00%	
	Grand Total	482,231	607,925	525,356	1,307,831			

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

Monthly Sales Tax Allocations by Fiscal Year



January Sales Tax Allocations by Year



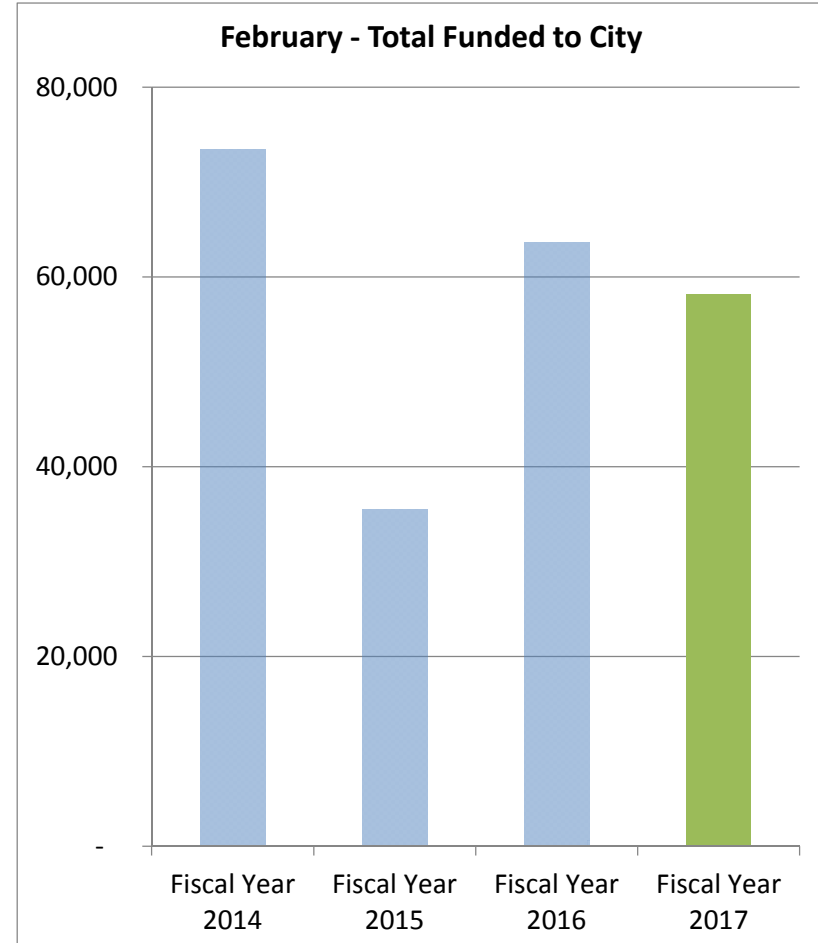
Month Received Sales Tax	January 2011-12 Actual	January 2012-13 Actual	January 2013-14 Actual	January 2014-15 Actual	January 2015-16 Actual	January 2016-17 Actual	Change vs Prior Year	YTD % Change
DEC	405,605	445,000	445,162	468,858	521,604	574,790	10.20%	10.20%
JAN	399,119	425,532	426,091	452,316	456,665	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			
MAY	521,825	542,081	555,457	557,729	603,391			
JUN	442,905	447,924	489,943	501,166	531,496			
JUL	433,944	436,900	459,556	526,917	528,375			
AUG	507,197	507,290	508,277	572,869	615,719			
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	2,359,976		

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

Funding to City by Month					Prior Yr %
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	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		
APR	134,208	58,617	86,953		
MAY	78,342	30,435	54,719		
JUN	62,217	26,890	41,478		
JUL	78,448	30,199	54,026		
AUG	68,766	39,257	55,153		
SEP	53,397	50,943	69,024		
Total	896,096	483,256	711,492	235,728	

Funding Allocations	February 2016	February 2017	% Change
Revenue from violations	102,105	91,070	-11%
Less: Processing Fees	(3,111)	(3,010)	-3%
Less: Invoices	(35,340)	(29,840)	-16%
Total Funded to City	63,654	58,220	-9%
funded as a % of revenue	62.34%	63.93%	
processing fees as a % of revenue	3.05%	3.31%	
invoices as a % of revenue	34.61%	32.77%	

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	November Election
1B	
1C	
1D	
1E	New website annual payment made in Jan
1F	
1G	
1H	
1I	
1J	
1K	
1L	
1M	
1N	As projects begin in the fiscal year, this variance will normalize
1O	As projects begin in the fiscal year, this variance will normalize
1P	
1Q	As projects begin in the fiscal year, this variance will normalize
1R	
1S	
1T	
1U	
1V	
1W	As projects begin in the fiscal year, this variance will normalize
1X	
1Y	
1Z	
1AA	This variance will normalize when summer camp starts up
1AB	
1AC	
1AD	General Liability insurance is a year-end adjusting entry
1AE	As projects begin in the fiscal year, this variance will normalize

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 in November of next year
2D	
2E	
2F	
2G	
2H	
2I	Interest will normalize as cash increases
2J	Reversed red light cam fund payment per 2016 audit. 2016 audit sets up repayment through transfers and sets up the liability from red light camera fund. Therefore 10
2K	Insurance refunds from May 2015
2L	
3A	
3B	
3C	
3D	
3E	
3F	
3G	
3H	
3I	Interest payment made; principal made @ end of year
3J	
3K	
3L	
3M	
3N	
3O	As projects begin in the fiscal year, this variance will normalize
3P	

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Note	Comments
4A	
4B	
4C	
4D	
4E	
4F	
4G	
4H	
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	
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 Project has started - will see more expenses come through
5C	
5D	EDC Director position not filled
5E	
5F	
5G	

MONTH	PRO RATION
1 JANUARY	0.33
2 FEBRUARY	0.42
3 MARCH	0.50
4 APRIL	0.58
5 MAY	0.67
6 JUNE	0.75
7 JULY	0.83
8 AUGUST	0.92
9 SEPTEMBER	1.00
10 OCTOBER	0.08
11 NOVEMBER	0.17
12 DECEMBER	0.25