

CITY OF BALCH SPRINGS, TEXAS



**City Council's
Monthly Financial Report
Fiscal Year 2017
For month ended 03/31/2017
as of 05/10/2017 04:29 PM**

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

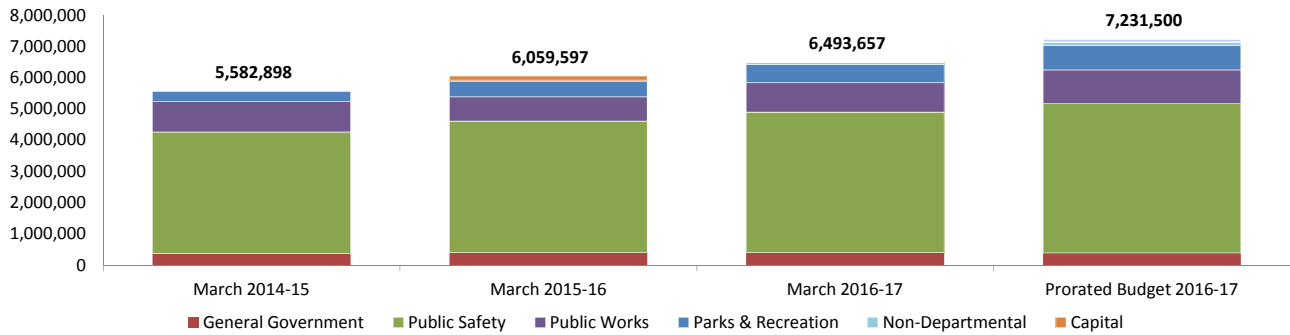
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City of Balch Springs, Texas
Fund Balance Report
All Funds
For month ended 03/31/2017

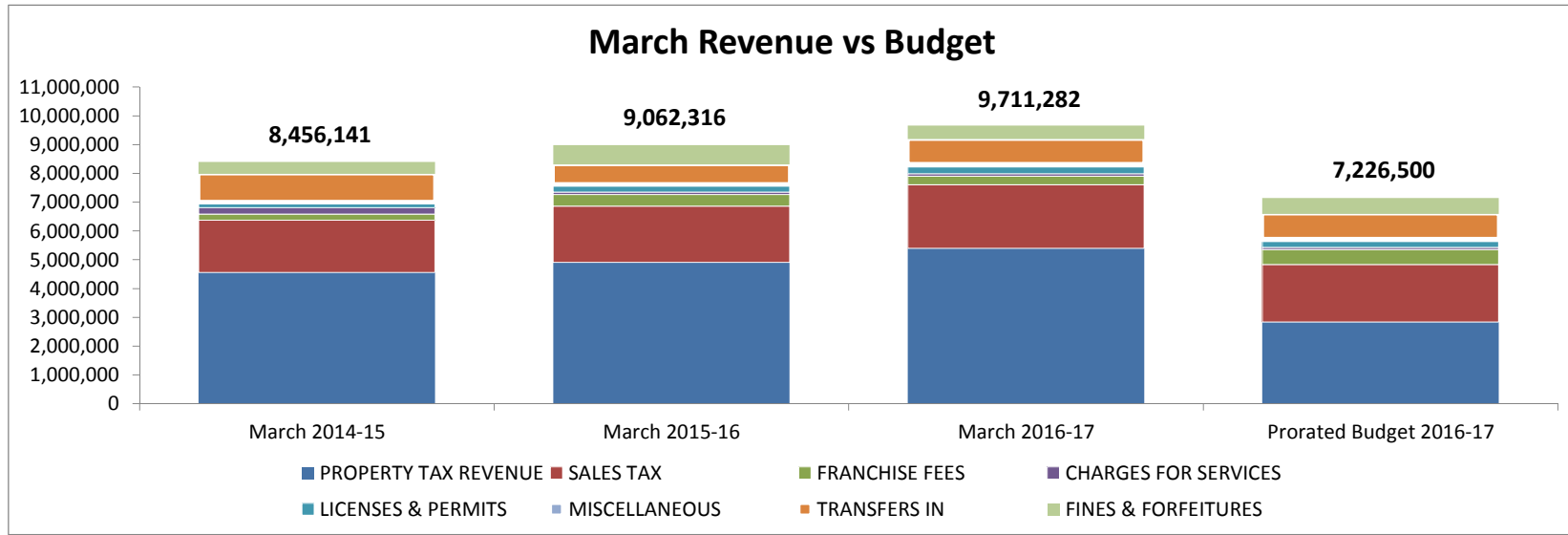
Fund #	Fund Name	2017 Beginning Fund Bal	YTD REV	YTD EXP	Net	Curr Fund Bal
10	GENERAL FUND	1,570,371	9,711,282	6,493,657	3,217,625	4,787,996
3	UTILITY CONSTRUCTION	679,149	1,679	236,510	(234,831)	444,319
76	WATER FUND	11,095,141	2,359,109	2,313,938	45,171	11,140,312
77	WASTE WATER FUND	8,214,157	1,657,607	1,183,408	474,200	8,688,357
78	SOLID WASTE FUND	103,202	1,388,429	1,352,222	36,207	139,409
	Total Utility Funds	20,091,650	5,406,825	5,086,077	320,748	20,412,397
50	DEBT SERVICE FUND	212,234	607,756	87,663	520,093	732,328
52	EDC TYPE A DEBT SERVICE	83,287	127,335	67,223	60,112	143,399
53	EDC TYPE B DEBT SERVICE	276,064	87,464	90,176	(2,712)	273,352
	Total Debt Service Funds	571,585	822,555	245,061	577,494	1,149,079
20	SECTION 8	9,340	300,260	299,091	1,169	10,509
12	EDC TYPE A	1,812,792	452,034	325,768	126,265	1,939,058
12	LESS: Reserved for Hickory Rd					(1,214,982)
12	NET AVAILABLE : EDC TYPE A					724,076
13	EDC TYPE B	671,082	461,747	321,790	139,957	811,039
	Total Economic Development	2,483,874	913,781	647,559	266,222	1,535,115
21	MUNI COURT BUILDING SECURITY	27,930	8,639	7,054	1,584	29,514
22	MUNI COURT TECHNOLOGY	72,473	11,518	17,149	(5,631)	66,842
23	MUNI COURT JUVENILE CASE MGT	-	12,143	697	11,446	11,446
24	HOTEL OCCUPANCY TAX	151,247	38,613	5,244	33,369	184,616
40	STATE CH 59 LAW ENFORCEMENT	34,471	23,813	24,724	(911)	33,560
41	DEPARTMENT OF JUSTICE GRANTS	189	10,579	10,618	(39)	150
42	CHAP 683 ABANDONED VEHICLES	82,193	48,876	51,940	(3,063)	79,129
44	US TREASURY FORFEITURES	11,742	1,672	-	1,672	13,415
46	DEPT OF JUSTICE FORFEITURES	36,044	18	3,525	(3,507)	32,537
48	RED LIGHT CAMERA FUND	1,830	256,777	118,362	138,415	140,245
61	CAPITAL PROJECTS FUND	989	-	-	-	989
62	EDC TYPE A CAPITAL PROJECTS	1,110,061	25,000	7,416	17,584	1,127,645
72	STREET MAINTENANCE FUND	1,589,081	441,450	1,417,192	(975,742)	613,339
	Total Special Revenue Funds	3,118,249	879,098	1,663,920	(784,822)	2,333,427
	Grand Total All Funds	27,845,069	18,033,801	14,435,366	3,598,435	30,228,522

March Expenditures vs Budget



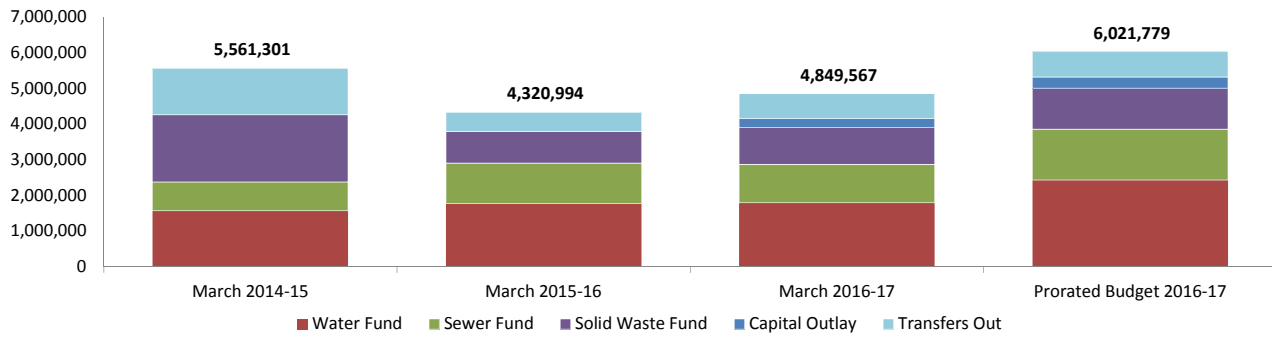
Dept No.	Department Desc	March 2014-15	March 2015-16	March 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
General Government								
12	CITY SECRETARY	94,500	78,583	110,623	91,734	18,889	20.59%	1A
13	CITY ATTORNEY	-	58,373	46,367	53,295	(6,928)	-13.00%	
14	CITY COUNCIL	126,034	41,023	36,467	47,021	(10,554)	-22.44%	
16	HUMAN RESOURCES	147,278	192,320	154,142	155,636	(1,494)	-0.96%	
18	INFORMATION TECH	-	35,401	63,737	45,959	17,778	38.68%	1E
	General Government Total	367,812	405,699	411,336	393,645			
Public Safety								
21	POLICE	2,047,664	2,255,779	2,301,154	2,520,634	(219,479)	-8.71%	
22	FIRE	1,471,852	1,501,675	1,741,345	1,720,883	20,462	1.19%	1G
23	CITY MARSHAL	-	149,973	144,921	195,368	(50,447)	-25.82%	
24	MUNICIPAL COURT	316,290	192,976	167,587	192,845	(25,258)	-13.10%	
25	ANIMAL CONTROL	60,124	66,829	88,114	105,294	(17,180)	-16.32%	
26	CIVIL SERVICE	2,820	-	1,574	1,227	347	28.25%	
27	EMERGENCY MANAGEMENT	-	42,388	45,951	46,604	(652)	-1.40%	
	Public Safety Total	3,898,750	4,209,620	4,490,646	4,782,853			
Public Works								
90	PUBLIC WORKS	974,688	-	-	-	-	0.00%	
31	STREETS & DRAINAGE	-	194,399	254,735	250,282	4,453	1.78%	
32	PLANNING	-	125,993	147,566	189,860	(42,294)	-22.28%	1O
33	NEIGHBORHOOD SERVICES	-	27,209	31,483	37,080	(5,597)	-15.09%	
34	CONSTRUCTION MGMT	-	250	5,060	9,815	(4,755)	-48.44%	1Q
35	GIS (GEOGRAPHIC INFO SYS)	-	30,388	33,626	44,662	(11,036)	-24.71%	
36	BUILDING INSPECTIONS	-	107,382	120,931	135,574	(14,643)	-10.80%	
37	BUILDING MAINTENANCE	-	229,869	218,431	251,784	(33,353)	-13.25%	
38	CODE ENFORCEMENT	-	56,721	59,405	64,652	(5,246)	-8.11%	
39	FLEET SERVICES	-	-	65,351	91,646	(26,295)	-28.69%	
	Public Works Total	974,688	772,212	936,588	1,075,353			
Parks & Recreation								
40	PARKS MAINTENANCE	-	-	60,681	89,179	(28,497)	-31.96%	
41	MOWING	-	192,538	182,210	233,659	(51,448)	-22.02%	
42	CIVIC CENTER	-	4,522	4,305	7,361	(3,056)	-41.52%	
43	LIBRARY & LEARNING CENTER	156,923	141,812	182,670	230,567	(47,897)	-20.77%	
44	RECREATION CENTER	119,927	105,657	90,955	155,200	(64,245)	-41.39%	1AA
45	SENIOR CENTER	33,964	56,130	56,118	57,532	(1,414)	-2.46%	
46	COMMUNITY EVENTS	-	-	12,646	19,676	(7,030)	-35.73%	
	Parks & Recreation Total	310,814	500,658	589,584	793,172			
Non-Departmental								
15	GENERAL ITEMS	10,301	32,975	55,662	96,558	(40,895)	-42.35%	1AD
	Non-Departmental Total	10,301	32,975	55,662	96,558			
Capital								
81	CAPITAL OUTLAY	20,534	138,433	9,840	89,920	(80,080)	-89.06%	1AE
	Capital Outlay Total	20,534	138,433	9,840	89,920			
	Grand Total	5,582,898	6,059,597	6,493,657	7,231,500			

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



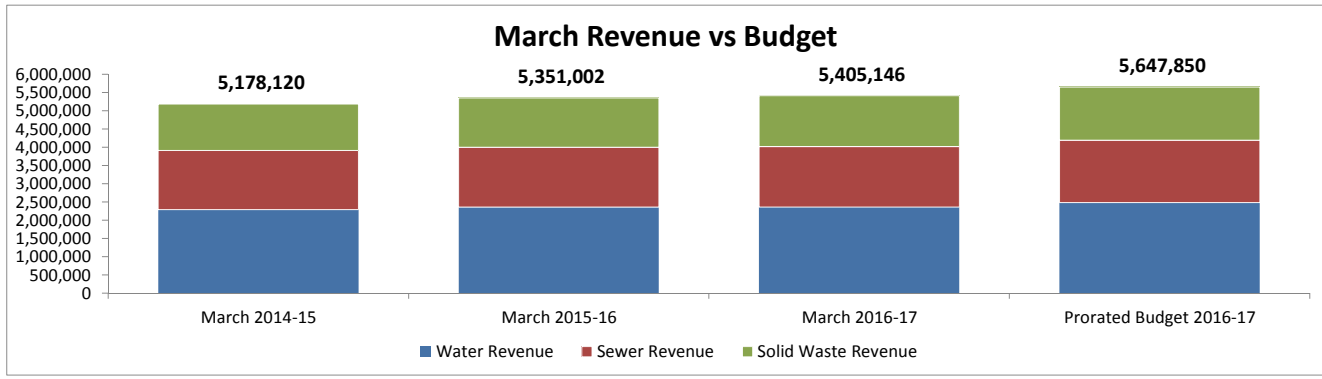
Revenue Type	March 2014-15	March 2015-16	March 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
PROPERTY TAX REVENUE	4,560,940	4,905,113	5,393,835	2,832,500	2,561,335	90.43%	2A
SALES TAX	1,812,963	1,957,151	2,207,250	2,000,000	207,250	10.36%	
FRANCHISE FEES	217,110	402,920	299,607	520,500	(220,893)	-42.44%	2C
OTHER TAXES	31,113	19,332	19,183	35,000	(15,817)	-45.19%	2D
LICENSES & PERMITS	172,240	245,996	274,687	251,500	23,187	9.22%	2E
INTERGOVERNMENTAL REVENUE	32,190	63,503	30,826	50,000	(19,174)	-38.35%	2F
CHARGES FOR SERVICES	215,465	80,855	84,685	72,850	11,835	16.25%	2G
FINES & FORFEITURES	409,492	670,348	470,954	550,000	(79,046)	-14.37%	
Total Major Revenue	7,451,513	8,345,217	8,781,027	6,312,350			
Miscellaneous							
INTEREST EARNED	1,996	1,770	1,717	2,500	(783)	-31.33%	2I
MISCELLANEOUS REVENUES	26,167	12,159	23,573	59,150	(35,577)	-60.15%	2J
OTHER FINANCING SOURCES/(USES)	13,430	28,164	53,467	1,000	52,467	5246.70%	2K
Total Miscellaneous Revenue	41,593	42,093	78,757	62,650			
Transfers							
TRANSFERS IN	963,035	675,006	851,498	851,500	(2)	0.00%	
Grand Total	8,456,141	9,062,316	9,711,282	7,226,500			

March Expenses vs Budget



Dept No.	Department Desc	March 2014-15	March 2015-16	March 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
Water Fund								
11	CITY MANAGER	102,051	170,259	136,357	141,669	(5,312)	-3.75%	
15	UTILITY FINANCE	165,680	216,342	161,524	209,062	(47,537)	-22.74%	
17	UTILITY BILLING	146,950	181,001	219,105	275,287	(56,182)	-20.41%	
18	UTILITY METER SERVICES	116,679	102,052	90,889	112,594	(21,705)	-19.28%	
19	UTILITY COMPUTERS	71,858	71,895	72,390	82,884	(10,494)	-12.66%	
71	WATER ADMINISTRATION	98,324	66,511	133,255	139,609	(6,353)	-4.55%	
72	WATER DISTRIBUTION	253,374	321,443	264,058	354,703	(90,645)	-25.56%	
79	WATER WHOLESALE PURCHASES	434,241	482,022	615,940	650,000	(34,060)	-5.24%	
61	WATER DEBT SERVICE	181,556	167,811	97,478	459,735	(362,257)	-78.80%	3I
	Water Fund Total	1,570,713	1,779,336	1,790,996	2,425,540			
Sewer Fund								
75	SEWER COLLECTION	67,475	278,724	216,818	325,288	(108,470)	-33.35%	
76	SITE RESTORATION	112,124	141,890	163,737	270,313	(106,576)	-39.43%	
79	SEWER WHOLESALE COSTS	624,078	703,559	695,355	835,000	(139,645)	-16.72%	
	Sewer Fund Total	803,677	1,124,173	1,075,910	1,430,600			
Solid Waste Fund								
78	SOLID WASTE MAINTENANCE	992,748	45,180	43,839	49,139	(5,300)	-10.79%	
79	SOLID WASTE WHOLESALE COSTS	892,600	847,299	990,885	1,095,000	(104,115)	-9.51%	
	Solid Waste Total	1,885,348	892,479	1,034,724	1,144,139			
Capital Outlay								
81	CAPITAL OUTLAY	n/a	-	246,440	320,000	(73,560)	-22.99%	30
	Capital Outlay Total		-	246,440	320,000			
Transfers Out								
91	TRANSFER TO GENERAL FUND	1,301,563	525,006	701,498	701,500	(2)	0.00%	
	Transfers Out Total	1,301,563	525,006	701,498	701,500			
	Grand Total	5,561,301	4,320,994	4,849,567	6,021,779			

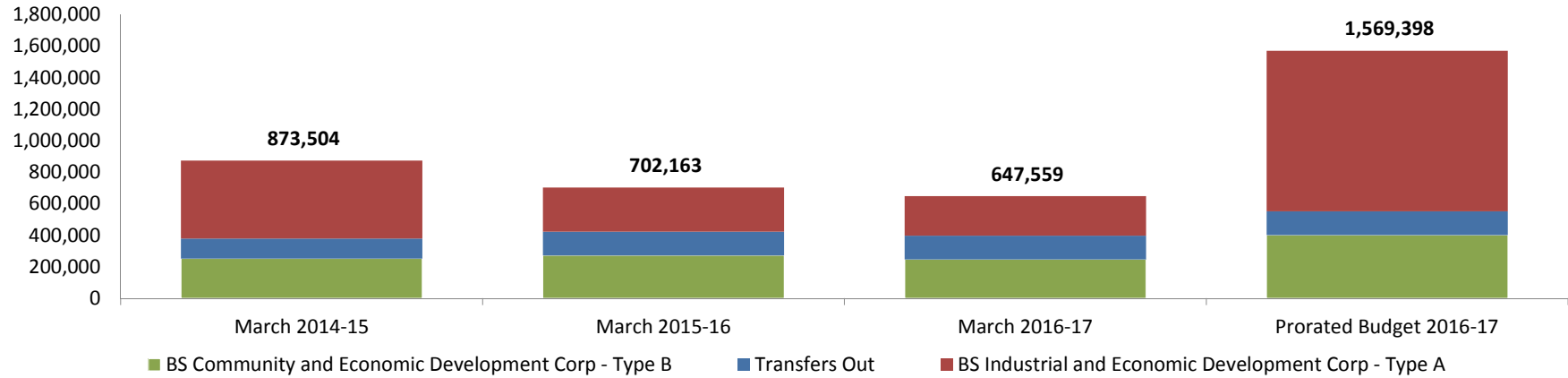
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Enterprise Fund Revenues



Revenue Type	March 2014-15	March 2015-16	March 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
Water Revenue							
WATER SERVICE	1,841,986	1,896,036	1,920,195	2,050,000	(129,805)	-6.33%	
WATER ACTIVATION FEE	61,128	65,750	63,145	65,000	(1,855)	-2.85%	
WATER BACKFLOW REGIST/INSPECT	-	70,083	62,210	65,000	(2,790)	-4.29%	
WATER CUST SERV INSPECTION FEE	3,900	5,375	4,550	4,500	50	1.11%	
WATER FIELD COLLECTION FEES	-	169	56	100	(44)	-44.00%	
WATER METER AND SET FEES	-	7,519	5,565	7,000	(1,435)	-20.50%	
WATER METER TAMPER FEES	-	4,450	4,100	4,000	100	2.50%	
WATER TRANSFER SERVICE FEE	-	250	1,650	300	1,350	450.00%	
WATER PENALTIES	113,288	115,750	110,335	115,000	(4,665)	-4.06%	
WATER RECONNECT FEES	36,577	32,232	27,573	30,000	(2,427)	-8.09%	
CODE ENFORCEMENT FEES	69,290	-	-	-	-	0.00%	4K
TAP FEES	17,150	10,500	14,850	12,500	2,350	18.80%	4L
TEMPORARY SERVICE FEES	-	1,225	3,530	1,000	2,530	253.00%	
PRO RATA FEES	-	29,250	26,250	28,000	(1,750)	-6.25%	
NSF CHECK FEES	3,205	2,644	2,590	2,500	90	3.60%	
INTEREST EARNED	1,850	4,194	8,504	4,000	4,504	112.60%	
MISCELLANEOUS REVENUES	9,211	16,028	1,428	1,000	428	42.75%	
BAD DEBT COLLECTIONS	1,208	1,330	794	1,000	(206)	-20.65%	
CASH OVER/SHORT	(202)	(371)	(1,301)	-	(1,301)	0.00%	
CREDIT CARD FEES	44,453	48,600	54,883	48,000	6,883	14.34%	4T
DISCOUNTS TAKEN	491	-	-	-	-	0.00%	
CELL TOWER LEASE REV	42,174	42,624	48,204	42,500	5,704	13.42%	4V
SALE OF ASSETS	-	-	-	-	-	0.00%	
SALES OF EQUIP/VEHICLES	-	-	-	-	-	0.00%	
CONTRIBUTED CAPITAL	41,032	-	-	-	-	0.00%	
Total Water Revenue	2,286,742	2,353,637	2,359,109	2,481,400			
Sewer Revenue							
SEWER SERVICE	1,575,634	1,585,093	1,614,605	1,650,000	(35,395)	-2.15%	
SEWER SURCHARGE	42,891	58,495	40,802	57,500	(16,698)	-29.04%	
MISCELLANEOUS REVENUES	-	2,750	2,200	500	1,700	340.00%	
Total Sewer Revenue	1,618,525	1,646,339	1,657,607	1,708,000			
Solid Waste Revenue							
TRASH SERVICE RESIDENTIAL	657,884	654,748	670,905	662,500	8,405	1.27%	
TRASH SERVICE COMMERCIAL	614,969	516,201	532,838	600,000	(67,162)	-11.19%	
TRASH SERVICE ROLLOFF	-	172,405	179,158	190,000	(10,842)	-5.71%	
TRASH SERVICE BULK PICKUP	-	6,643	5,065	5,000	65	1.30%	
MISCELLANEOUS REVENUES	-	602	-	500	(500)	-100.00%	
DISCOUNTS TAKEN	-	428	462	450	12	2.77%	
Total Solid Waste Revenue	1,272,853	1,351,026	1,388,429	1,458,450			
Grand Total	5,178,120	5,351,002	5,405,146	5,647,850			

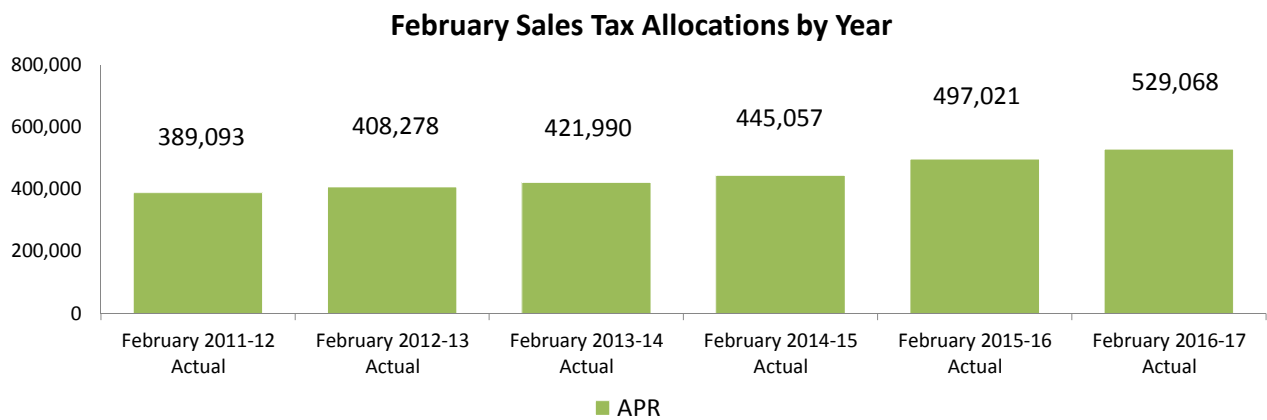
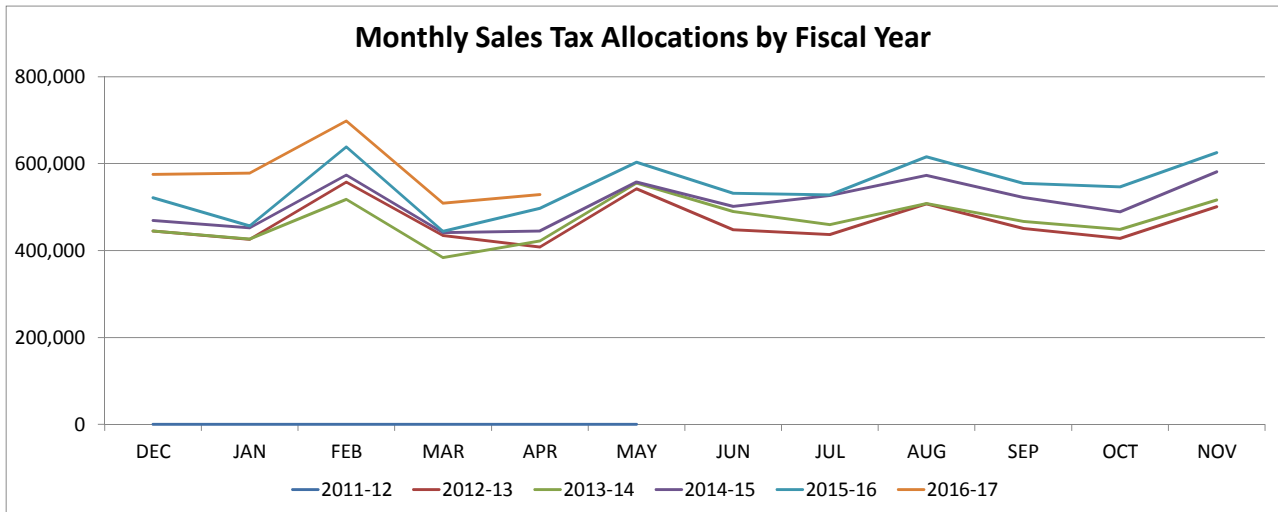
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Component Units Expenses

March Expenses vs Budget



Dept No.	Department Desc	March 2014-15	March 2015-16	March 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	91,753	99,285	92,181	137,130	(44,949)	-32.78%	5A
51	EDC TYPE A ECON DEVELOPMENT	402,748	99,723	31,594	754,583	(722,989)	-95.81%	5B
91	TRANSFER TO EDC/A DEBT SERV	-	81,202	126,993	126,992	2	0.00%	
	Type A Total	494,500	280,210	250,768	1,018,705			
BS Community and Economic Development Corp - Type B								
11	EDC TYPE B ADMINISTRATION	82,626	96,087	69,510	135,355	(65,845)	-48.65%	5D
51	EDC TYPE B ECON DEVELOPMENT	168,976	86,296	90,259	178,319	(88,059)	-49.38%	
91	TRANSFER TO EDC/B DEBT SERV	-	89,570	87,021	87,020	2	0.00%	
	Type B Total	251,602	271,953	246,790	400,693			
Transfers Out								
	TRANSFERS TO GENERAL FUND	127,402	150,000	150,000	150,000	-	0.00%	
	Grand Total	873,504	702,163	647,559	1,569,398			

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



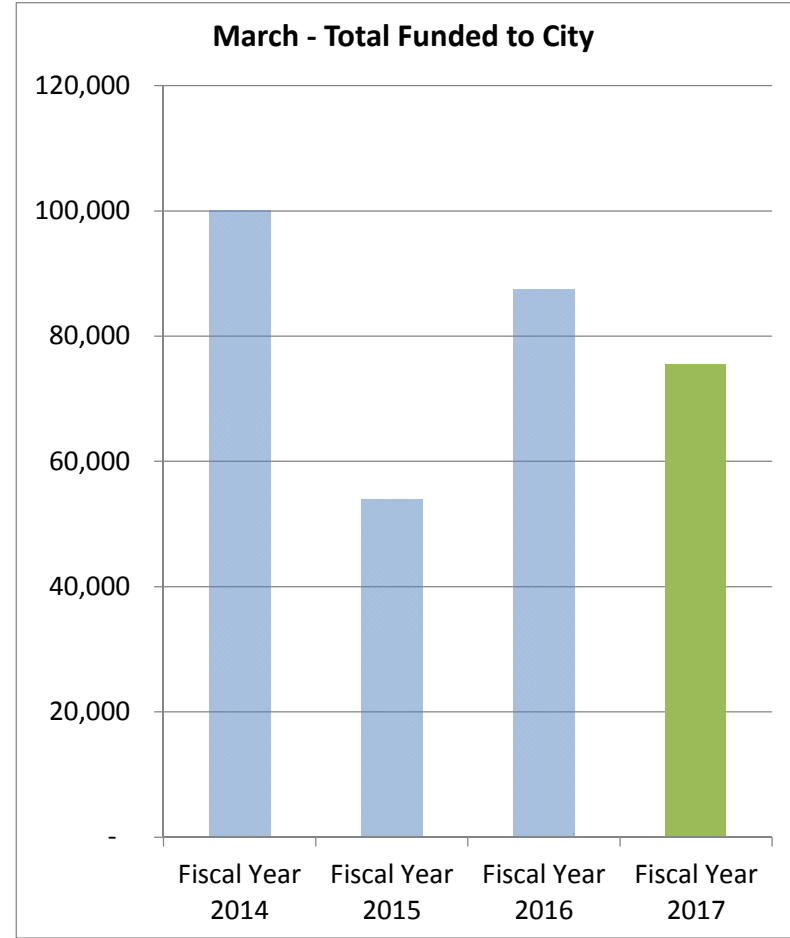
Month Received Sales Tax	February 2011-12 Actual	February 2012-13 Actual	February 2013-14 Actual	February 2014-15 Actual	February 2015-16 Actual	February 2016-17 Actual	Change vs Prior Year	YTD % Change
DEC	405,605	445,000	445,162	468,858	521,604	574,790	10.20%	10.20%
JAN	399,119	425,532	426,091	452,316	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			
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	2,889,045		

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	75,540	-14%
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	311,268	

Funding Allocations	March 2016	March 2017	% Change
Revenue from violations	124,380	111,447	-10%
Less: Processing Fees	(4,250)	(3,476)	-18%
Less: Invoices	(32,660)	(32,430)	-1%
Total Funded to City	87,469	75,540	-14%
funded as a % of revenue	70.32%	67.78%	
processing fees as a % of revenue	3.42%	3.12%	
invoices as a % of revenue	26.26%	29.10%	

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	Primarily due to overtime
1H	
1I	
1J	
1K	
1L	
1M	
1N	
1O	Zoning ordinance about 87% complete
1P	
1Q	As projects begin in the fiscal year, this variance will normalize
1R	
1S	
1T	
1U	
1V	
1W	
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	Council approved capital item to purchase generators on 05/08/17 regular council meeting. Will see this expenditure soon.

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	Bingo and mixed beverage tax received quarterly
2E	Primarily due to electrical permits and health inspection permits, 84% and 58% of budget respectively
2F	CDBG & SRO reimbursement revenue down due to personnel costs
2G	Most programs are operating above budget (library, rec center, fire inspections, rental property)
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 100%
2K	Insurance refunds from May 2015
2L	
3A	
3B	
3C	
3D	
3E	
3F	
3G	
3H	
3I	principal on debt paid @ 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	