

CITY OF BALCH SPRINGS, TEXAS



**City Council's
Monthly Financial Report
Fiscal Year 2017
For month ended 05/31/2017
as of 06/19/2017 03:19 PM**

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

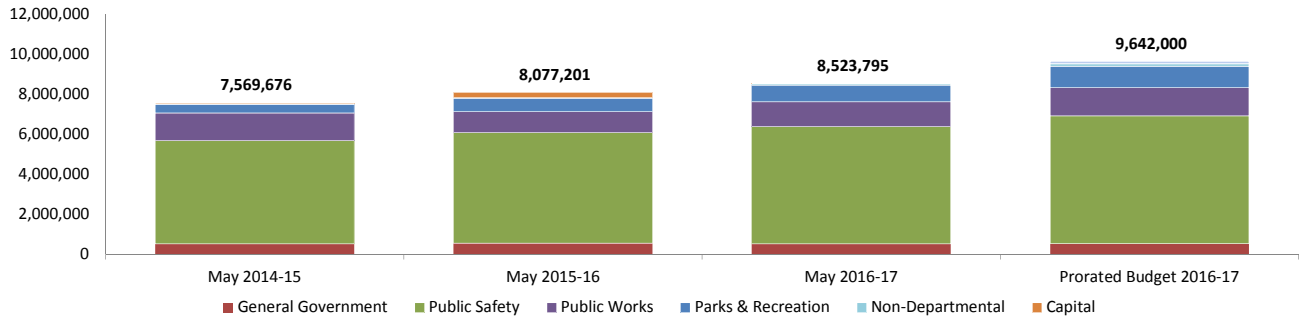
Table of Contents

Description	Page
<i>Fund Balance Report</i>	3
<i>General Fund Expenditures by Department</i>	4
<i>General Fund Revenues by Class</i>	5
<i>Enterprise Funds Expenditures by Department</i>	6
<i>Enterprise Funds Revenues</i>	7
<i>Component Units Expenditures by Department</i>	8
<i>Sales Tax Analysis</i>	9
<i>Redflex Analysis</i>	10
<i>Appendix</i>	11

City of Balch Springs, Texas
Fund Balance Report
All Funds
For month ended 05/31/2017

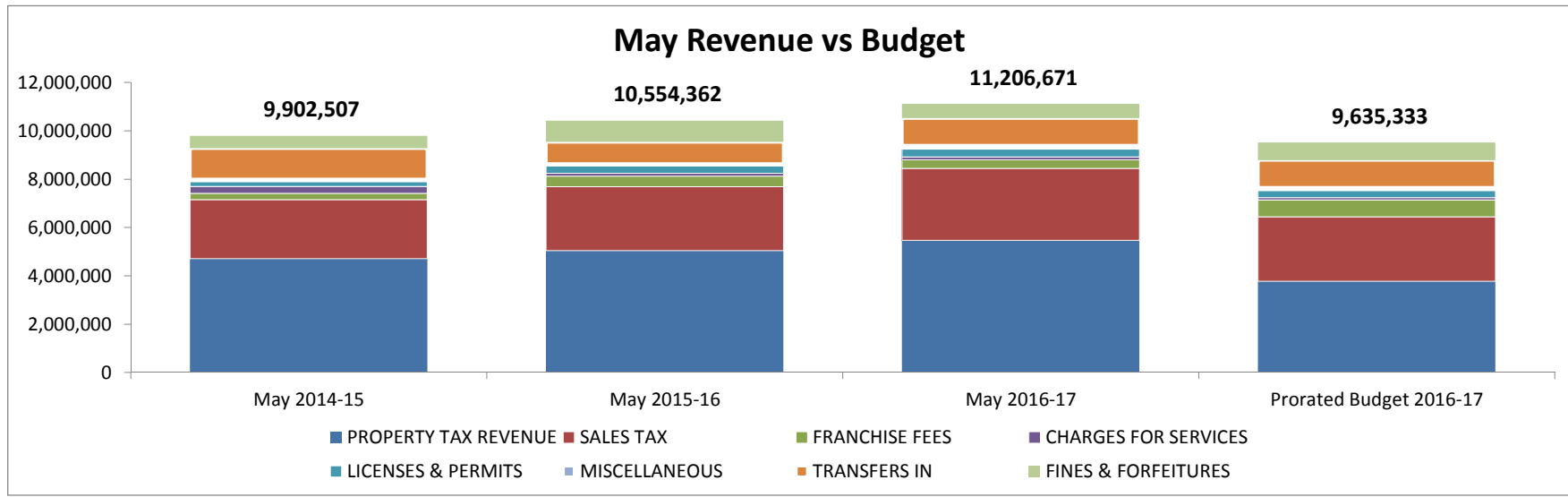
Fund #	Fund Name	2017 Beginning Fund Bal	YTD REV	YTD EXP	Net	Curr Fund Bal
10	GENERAL FUND	1,570,371	11,206,671	8,523,795	2,682,876	4,253,247
3	UTILITY CONSTRUCTION	679,149	2,522	241,902	(239,379)	439,770
76	WATER FUND	10,036,449	3,106,516	3,018,775	87,740	10,124,189
77	WASTE WATER FUND	8,214,157	2,192,044	1,731,064	460,980	8,675,138
78	SOLID WASTE FUND	103,202	1,879,081	1,798,169	80,911	184,113
	Total Utility Funds	19,032,958	7,180,163	6,789,910	390,252	19,423,210
50	DEBT SERVICE FUND	212,234	616,674	87,663	529,011	741,245
52	EDC TYPE A DEBT SERVICE	83,287	169,837	67,223	102,614	185,901
53	EDC TYPE B DEBT SERVICE	276,064	116,712	90,176	26,536	302,600
	Total Debt Service Funds	571,585	903,222	245,061	658,161	1,229,746
20	SECTION 8	9,340	395,262	393,821	1,441	10,781
12	EDC TYPE A	1,812,792	608,335	574,686	33,649	1,846,441
12	LESS: Reserved for Hickory Rd					(1,214,982)
12	NET AVAILABLE : EDC TYPE A					631,460
13	EDC TYPE B	671,082	617,180	444,840	172,340	843,422
	Total Economic Development	2,483,874	1,225,515	1,019,526	205,989	1,474,882
21	MUNI COURT BUILDING SECURITY	27,930	10,542	7,054	3,488	31,417
22	MUNI COURT TECHNOLOGY	72,473	14,056	23,722	(9,666)	62,807
23	MUNI COURT JUVENILE CASE MGT	-	14,654	788	13,866	13,866
24	HOTEL OCCUPANCY TAX	151,247	52,992	9,127	43,865	195,112
40	STATE CH 59 LAW ENFORCEMENT	34,471	23,813	24,724	(911)	33,560
41	DEPARTMENT OF JUSTICE GRANTS	189	10,581	10,618	(38)	152
42	CHAP 683 ABANDONED VEHICLES	82,193	66,656	51,940	14,716	96,909
44	US TREASURY FORFEITURES	11,742	4,442	-	4,442	16,184
46	DEPT OF JUSTICE FORFEITURES	36,044	29	3,525	(3,496)	32,547
48	RED LIGHT CAMERA FUND	1,830	390,759	155,362	235,397	237,227
61	CAPITAL PROJECTS FUND	989	-	-	-	989
62	EDC TYPE A CAPITAL PROJECTS	1,110,061	151,066	10,416	140,650	1,250,711
72	STREET MAINTENANCE FUND	1,589,081	596,791	1,538,891	(942,100)	646,981
	Total Special Revenue Funds	3,118,249	1,336,380	1,836,166	(499,786)	2,618,463
	Grand Total All Funds	26,786,377	22,247,213	18,808,279	3,438,934	29,010,329

May Expenditures vs Budget



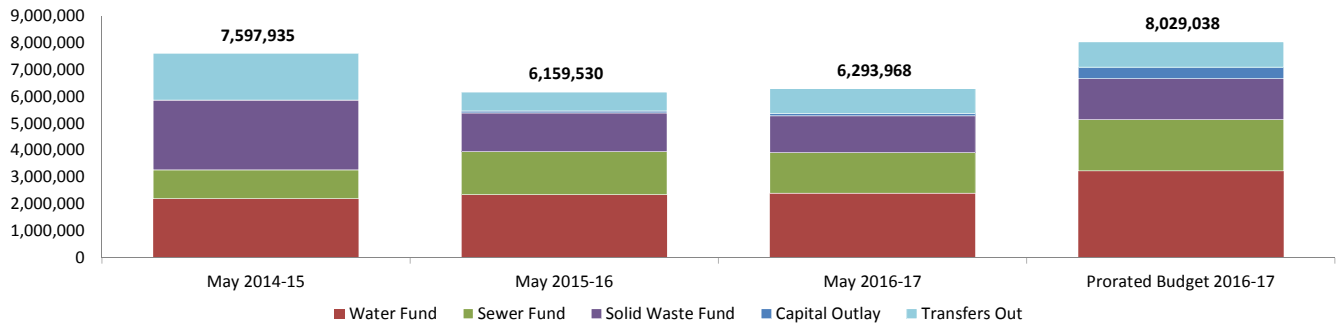
Dept No.	Department Desc	May 2014-15	May 2015-16	May 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
General Government								
12	CITY SECRETARY	129,531	104,067	130,674	122,312	8,362	6.84%	1A
13	CITY ATTORNEY	-	77,205	63,367	71,060	(7,693)	-10.83%	
14	CITY COUNCIL	176,079	62,020	45,540	62,695	(17,155)	-27.36%	
16	HUMAN RESOURCES	196,607	252,838	204,262	207,514	(3,252)	-1.57%	
18	INFORMATION TECH	-	46,416	70,329	61,279	9,050	14.77%	1E
	General Government Total	502,217	542,546	514,172	524,859			
Public Safety								
21	POLICE	2,724,932	2,982,649	3,044,787	3,360,845	(316,058)	-9.40%	
22	FIRE	1,932,801	1,960,076	2,248,662	2,294,510	(45,848)	-2.00%	1G
23	CITY MARSHAL	-	199,136	195,640	260,490	(64,850)	-24.90%	
24	MUNICIPAL COURT	426,264	250,797	210,631	257,127	(46,495)	-18.08%	
25	ANIMAL CONTROL	85,494	88,760	115,808	140,392	(24,584)	-17.51%	
26	CIVIL SERVICE	2,888	-	1,574	1,636	(62)	-3.81%	
27	EMERGENCY MANAGEMENT	-	50,377	55,001	62,138	(7,137)	-11.49%	
	Public Safety Total	5,172,378	5,531,795	5,872,103	6,377,137			
Public Works								
90	PUBLIC WORKS	1,375,516	-	-	-	-	0.00%	
31	STREETS & DRAINAGE	-	264,146	321,179	327,483	(6,303)	-1.92%	
32	PLANNING	-	169,935	193,116	253,147	(60,031)	-23.71%	1O
33	NEIGHBORHOOD SERVICES	-	35,887	39,896	49,439	(9,543)	-19.30%	
34	CONSTRUCTION MGMT	-	250	5,060	13,086	(8,026)	-61.33%	1Q
35	GIS (GEOGRAPHIC INFO SYS)	-	41,553	45,015	59,549	(14,534)	-24.41%	
36	BUILDING INSPECTIONS	-	143,339	160,867	180,765	(19,899)	-11.01%	
37	BUILDING MAINTENANCE	-	320,393	297,756	331,045	(33,290)	-10.06%	
38	CODE ENFORCEMENT	-	75,320	77,688	86,202	(8,514)	-9.88%	
39	FLEET SERVICES	-	-	85,704	122,195	(36,491)	-29.86%	
	Public Works Total	1,375,516	1,050,823	1,226,280	1,422,911			
Parks & Recreation								
40	PARKS MAINTENANCE	-	-	90,846	118,905	(28,059)	-23.60%	
41	MOWING	-	249,074	272,516	311,545	(39,029)	-12.53%	
42	CIVIC CENTER	-	5,772	5,387	9,815	(4,428)	-45.12%	
43	LIBRARY & LEARNING CENTER	204,168	196,411	247,591	312,089	(64,498)	-20.67%	
44	RECREATION CENTER	187,512	139,073	127,849	206,933	(79,084)	-38.22%	1AA
45	SENIOR CENTER	49,123	72,480	72,089	76,709	(4,619)	-6.02%	
46	COMMUNITY EVENTS	-	-	18,966	26,235	(7,269)	-27.71%	
	Parks & Recreation Total	440,802	662,809	835,243	1,062,229			
Non-Departmental								
15	GENERAL ITEMS	19,489	40,183	57,656	128,743	(71,087)	-55.22%	1AD
	Non-Departmental Total	19,489	40,183	57,656	128,743			
Capital								
81	CAPITAL OUTLAY	59,274	249,046	18,340	126,120	(107,780)	-85.46%	1AE
	Capital Outlay Total	59,274	249,046	18,340	126,120			
	Grand Total	7,569,676	8,077,201	8,523,795	9,642,000			

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



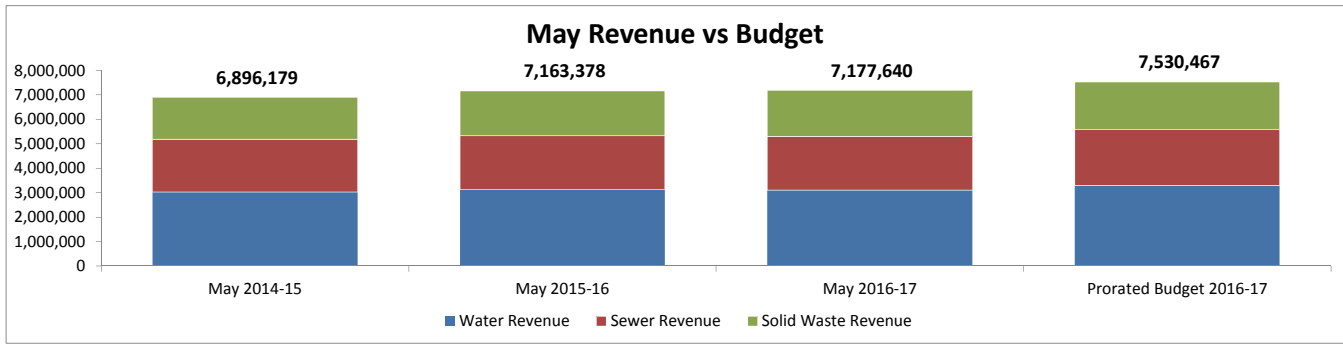
Revenue Type	May 2014-15	May 2015-16	May 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
PROPERTY TAX REVENUE	4,713,325	5,037,002	5,466,311	3,776,667	1,689,645	44.74%	2A
SALES TAX	2,439,704	2,644,909	2,983,953	2,666,667	317,286	11.90%	
FRANCHISE FEES	255,965	449,163	354,358	694,000	(339,642)	-48.94%	2C
OTHER TAXES	49,980	37,217	39,816	46,667	(6,850)	-14.68%	2D
LICENSES & PERMITS	242,602	346,805	371,728	335,333	36,394	10.85%	2E
INTERGOVERNMENTAL REVENUE	59,956	94,623	44,681	66,667	(21,986)	-32.98%	2F
CHARGES FOR SERVICES	287,454	112,839	115,090	97,133	17,957	18.49%	2G
FINES & FORFEITURES	514,974	885,269	596,667	733,333	(136,667)	-18.64%	
Total Major Revenue	8,563,960	9,607,827	9,972,604	8,416,467			
Miscellaneous							
INTEREST EARNED	3,066	2,590	3,243	3,333	(91)	-2.72%	2I
MISCELLANEOUS REVENUES	34,145	14,777	31,304	78,867	(47,563)	-60.31%	2J
OTHER FINANCING SOURCES/(USES)	17,275	29,164	64,188	1,333	62,855	4714.10%	2K
Total Miscellaneous Revenue	54,486	46,531	98,734	83,533			
Transfers							
TRANSFERS IN	1,284,061	900,004	1,135,332	1,135,333	(1)	0.00%	
Grand Total	9,902,507	10,554,362	11,206,671	9,635,333			

May Expenses vs Budget



Dept No.	Department Desc	May 2014-15	May 2015-16	May 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
Water Fund								
11	CITY MANAGER	190,311	233,849	197,339	188,891	8,448	4.47%	3A
15	UTILITY FINANCE	287,961	292,874	214,980	278,349	(63,368)	-22.77%	
17	UTILITY BILLING	218,788	244,377	290,743	367,449	(76,706)	-20.88%	
18	UTILITY METER SERVICES	123,337	130,412	124,262	150,125	(25,863)	-17.23%	
19	UTILITY COMPUTERS	104,164	88,932	95,835	110,511	(14,676)	-13.28%	
71	WATER ADMINISTRATION	129,470	86,618	168,111	186,145	(18,033)	-9.69%	
72	WATER DISTRIBUTION	366,582	433,760	362,834	472,937	(110,102)	-23.28%	
79	WATER WHOLESALE PURCHASES	591,938	670,927	847,828	866,667	(18,838)	-2.17%	
61	WATER DEBT SERVICE	181,556	166,830	94,134	612,980	(518,846)	-84.64%	3I
	Water Fund Total	2,194,106	2,348,580	2,396,067	3,234,053			
Sewer Fund								
75	SEWER COLLECTION	100,569	367,045	300,887	433,717	(132,830)	-30.63%	
76	SITE RESTORATION	144,214	181,649	242,168	360,417	(118,249)	-32.81%	
79	SEWER WHOLESALE COSTS	831,098	1,062,838	966,699	1,113,333	(146,635)	-13.17%	
	Sewer Fund Total	1,075,881	1,611,531	1,509,754	1,907,467			
Solid Waste Fund								
78	SOLID WASTE MAINTENANCE	1,334,923	58,402	57,045	65,518	(8,473)	-12.93%	
79	SOLID WASTE WHOLESALE COSTS	1,257,612	1,366,869	1,317,792	1,460,000	(142,208)	-9.74%	
	Solid Waste Total	2,592,535	1,425,270	1,374,837	1,525,518			
Capital Outlay								
81	CAPITAL OUTLAY	n/a	74,145	77,978	426,667	(348,689)	-81.72%	3O
	Capital Outlay Total		74,145	77,978	426,667			
Transfers Out								
91	TRANSFER TO GENERAL FUND	1,735,413	700,004	935,332	935,333	(1)	0.00%	
	Transfers Out Total	1,735,413	700,004	935,332	935,333			
	Grand Total	7,597,935	6,159,530	6,293,968	8,029,038			

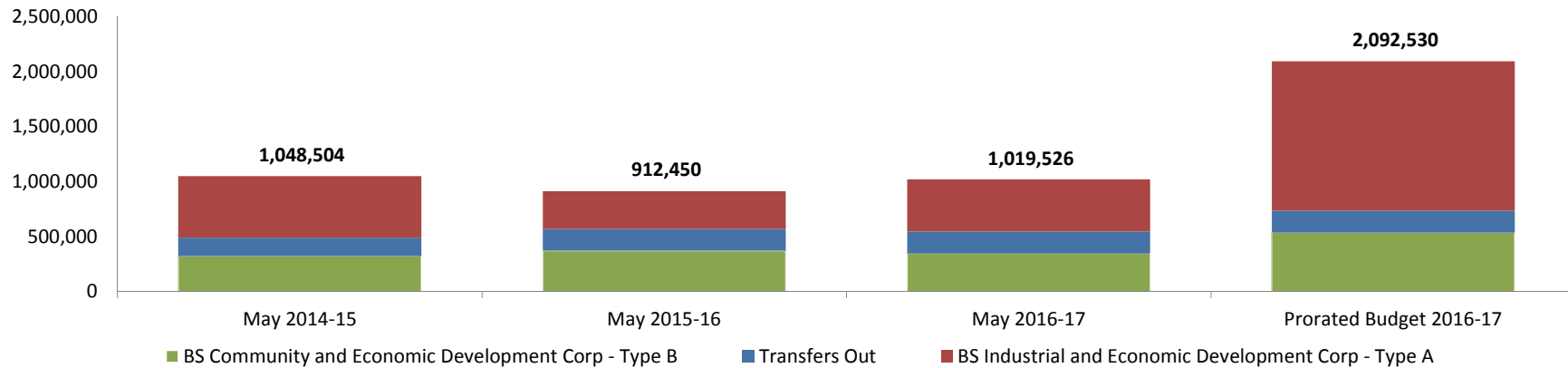
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Enterprise Fund Revenues



Revenue Type	May 2014-15	May 2015-16	May 2016-17	Prorated Budget 2016-17	Variance 2016-17	% Variance 2016-17	Notes
Water Revenue							
WATER SERVICE	2,456,352	2,528,743	2,530,261	2,733,333	(203,072)	-7.43%	
WATER ACTIVATION FEE	81,353	91,975	83,250	86,667	(3,417)	-3.94%	
WATER BACKFLOW REGIST/INSPECT	-	88,158	74,345	86,667	(12,322)	-14.22%	
WATER CUST SERV INSPECTION FEE	5,575	7,525	6,200	6,000	200	3.33%	
WATER FIELD COLLECTION FEES	-	190	84	133	(49)	-37.00%	
WATER METER AND SET FEES	-	10,481	7,473	9,333	(1,860)	-19.93%	
WATER METER TAMPER FEES	-	5,650	5,500	5,333	167	3.13%	
WATER TRANSFER SERVICE FEE	-	375	3,249	400	2,849	712.13%	
WATER PENALTIES	144,147	146,957	146,042	153,333	(7,291)	-4.76%	
WATER RECONNECT FEES	52,790	42,632	36,071	40,000	(3,929)	-9.82%	
CODE ENFORCEMENT FEES	89,360	-	-	-	-	0.00%	4K
TAP FEES	22,150	18,550	18,700	16,667	2,033	12.20%	4L
TEMPORARY SERVICE FEES	-	1,775	5,700	1,333	4,367	327.50%	
PRO RATA FEES	-	42,750	35,250	37,333	(2,083)	-5.58%	
NSF CHECK FEES	3,970	3,659	3,185	3,333	(148)	-4.45%	
INTEREST EARNED	2,338	6,216	12,860	5,333	7,526	141.12%	
MISCELLANEOUS REVENUES	10,816	16,065	1,865	1,333	531	39.85%	
BAD DEBT COLLECTIONS	1,154	1,761	1,156	1,333	(177)	-13.30%	
CASH OVER/SHORT	(202)	(116)	(1,291)	-	(1,291)	0.00%	
CREDIT CARD FEES	58,791	64,530	72,804	64,000	8,804	13.76%	4T
DISCOUNTS TAKEN	680	-	-	-	-	0.00%	
CELL TOWER LEASE REV	56,382	57,232	63,812	56,667	7,145	12.61%	4V
SALE OF ASSETS	-	-	-	-	-	0.00%	
SALES OF EQUIP/VEHICLES	-	-	-	-	-	0.00%	
CONTRIBUTED CAPITAL	41,032	-	-	-	-	0.00%	
Total Water Revenue	3,026,688	3,135,107	3,106,516	3,308,533			
Sewer Revenue							
SEWER SERVICE	2,106,094	2,119,761	2,133,394	2,200,000	(66,606)	-3.03%	
SEWER SURCHARGE	57,632	75,586	55,350	76,667	(21,317)	-27.80%	
MISCELLANEOUS REVENUES	-	2,750	3,300	667	2,633	395.00%	
Total Sewer Revenue	2,163,726	2,198,098	2,192,044	2,277,333			
Solid Waste Revenue							
TRASH SERVICE RESIDENTIAL	879,943	874,876	895,414	883,333	12,080	1.37%	
TRASH SERVICE COMMERCIAL	825,821	689,313	711,206	800,000	(88,794)	-11.10%	
TRASH SERVICE ROLLOFF	-	256,733	263,465	253,333	10,132	4.00%	
TRASH SERVICE BULK PICKUP	-	7,845	8,362	6,667	1,696	25.44%	
MISCELLANEOUS REVENUES	-	800	-	667	(667)	-100.00%	
DISCOUNTS TAKEN	-	606	633	600	33	5.51%	
Total Solid Waste Revenue	1,705,764	1,830,173	1,879,081	1,944,600			
Grand Total	6,896,179	7,163,378	7,177,640	7,530,467			

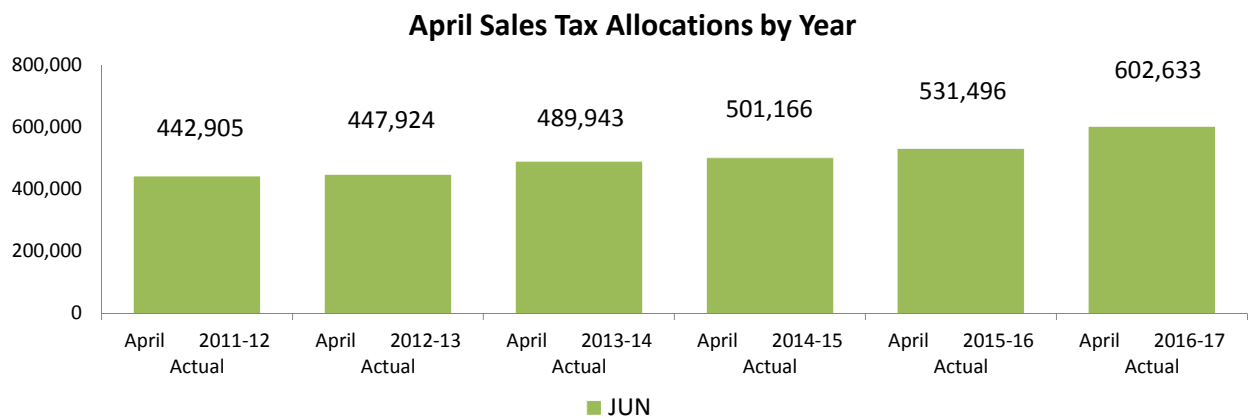
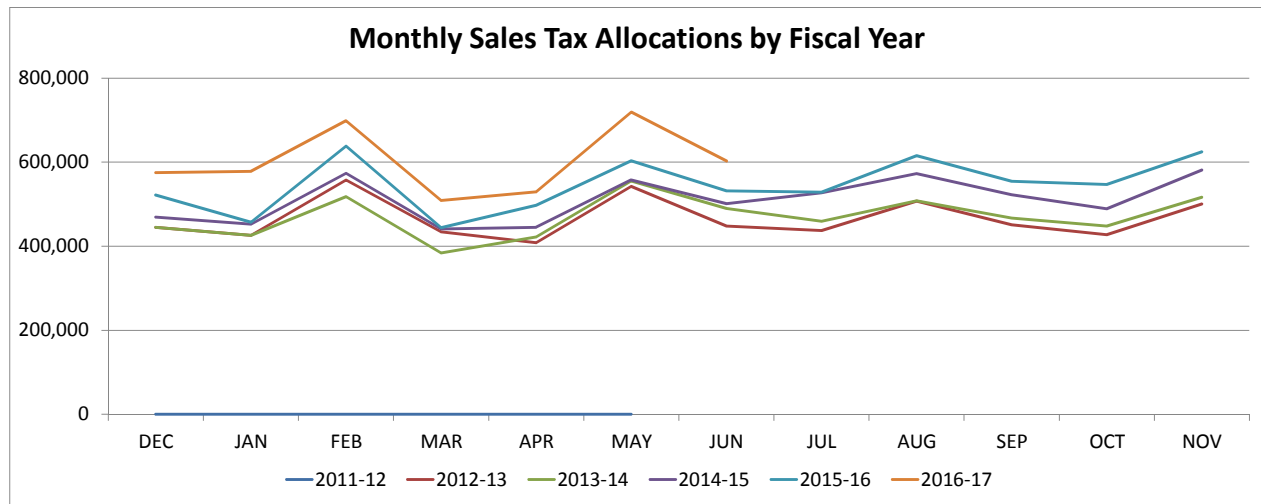
City of Balch Springs, Texas
 City Council Monthly Financial Report
 Component Units Expenses

May Expenses vs Budget



Dept No.	Department Desc	May 2014-15	May 2015-16	May 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	123,254	127,517	134,016	182,840	(48,824)	-26.70%	5A
51	EDC TYPE A ECON DEVELOPMENT	435,463	107,316	171,347	1,006,111	(834,764)	-82.97%	5B
91	TRANSFER TO EDC/A DEBT SERV	-	108,268	169,323	169,322	1	0.00%	
	Type A Total	558,717	343,101	474,686	1,358,273			
BS Community and Economic Development Corp - Type B								
11	EDC TYPE B ADMINISTRATION	122,392	123,179	104,952	180,473	(75,522)	-41.85%	5D
51	EDC TYPE B ECON DEVELOPMENT	198,326	126,744	115,361	237,758	(122,397)	-51.48%	
91	TRANSFER TO EDC/B DEBT SERV	-	119,426	124,527	116,026	8,501	7.33%	
	Type B Total	320,718	369,349	344,840	534,257			
Transfers Out								
	TRANSFERS TO GENERAL FUND	169,068	200,000	200,000	200,000	-	0.00%	
	Grand Total	1,048,504	912,450	1,019,526	2,092,530			

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



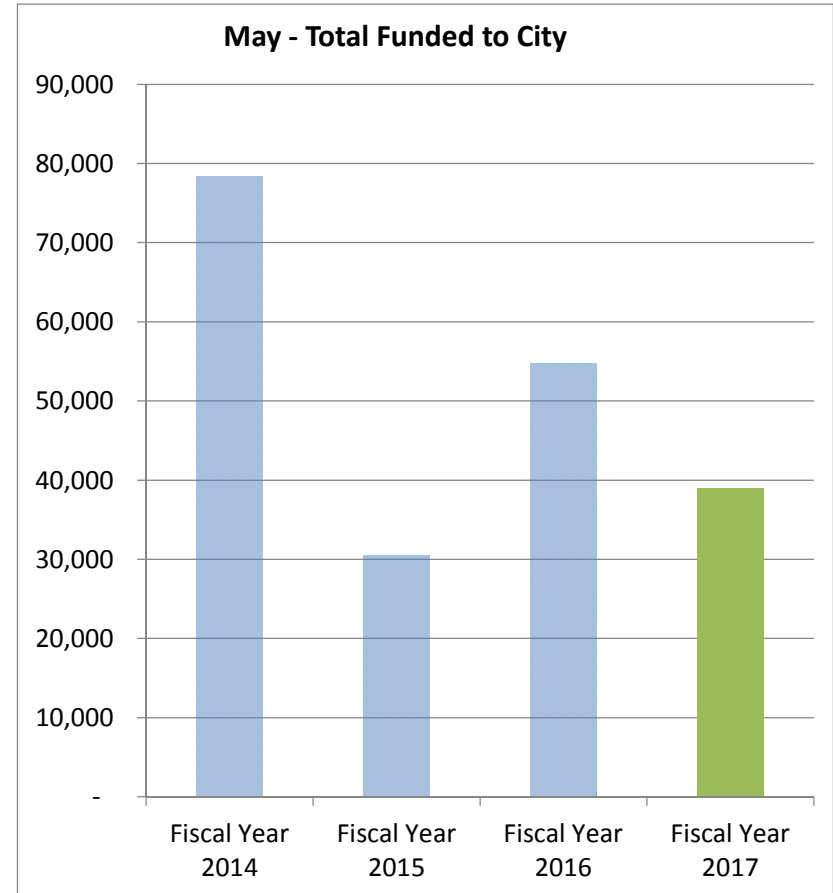
Month Received Sales Tax	April 2011-12 Actual	April 2012-13 Actual	April 2013-14 Actual	April 2014-15 Actual	April 2015-16 Actual	April 2016-17 Actual	Change vs Prior Year	YTD % Change
DEC	405,605	445,000	445,162	468,858	521,604	574,790	10.20%	10.20%
JAN	399,119	425,532	426,091	452,316	456,665	578,350	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	719,104	19.18%	14.13%
JUN	442,905	447,924	489,943	501,166	531,496	602,633	13.38%	14.02%
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	4,210,781		

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

Funding to City by Month					
	Fiscal Year 2014	Fiscal Year 2015	Fiscal Year 2016	Fiscal Year 2017	Prior Yr % 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	94,973	9%
MAY	78,342	30,435	54,719	39,008	-29%
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	445,250	

Funding Allocations	May 2016	May 2017	% Change
Revenue from violations	121,841	78,573	-36%
Less: Processing Fees	(4,627)	(3,509)	-24%
Less: Invoices	(30,260)	(36,055)	19%
Total Funded to City	86,954	39,008	-55%
funded as a % of revenue	71.37%	49.65%	
processing fees as a % of revenue	3.80%	4.47%	
invoices as a % of revenue	24.84%	45.89%	

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 building permits, 104% and 64% 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 10
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	Projects/purchases beginning. Should see expenses in the next couple of months.
3P	

City of Balch Springs, Texas
 City Council Monthly Financial Report
 Appendix

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	

City of Balch Springs, Texas
City Council Monthly Financial Report
Appendix

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	