

# City of Mesquite, Texas

## Year-to-Date Financial Report

As of March 31, 2017





**CITY OF MESQUITE, TEXAS**  
**General Fund**  
**Balance Sheet**  
**As of March 31, 2017**

Description	Prior Year	Current Year
<b>ASSETS</b>		
Pooled Cash and Investments	\$ 26,680,752	\$ 31,089,309
Receivables (net of allowance)	9,927,304	10,303,851
Due From Other Funds	-	-
Inventory	832,635	715,914
Prepays	2,319	(21,024)
Accrued Interest	34,492	25,297
Total Assets	\$ 37,477,502	\$ 42,113,347
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts Payable	\$ 1,709,743	\$ 2,812,010
Deposits	438,071	378,588
Deferred Revenue	8,334,345	8,876,069
Total Liabilities	10,482,159	12,066,667
<b>Fund Balance</b>		
Non-Spendable	834,954	694,890
Assigned	2,247,602	1,636,891
Unassigned	23,912,787	27,714,899
Total Fund Balance	26,995,343	30,046,680
<b>Total Liabilities and Fund Balance</b>	<b>\$ 37,477,502</b>	<b>\$ 42,113,347</b>



**CITY OF MESQUITE, TEXAS**  
**General Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through March 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			%
	Original Budget	Year-to-Date 2016	Original Budget	Year-to-Date 2017	Budget Variance	
<b>REVENUES</b>						
Taxes						
Ad valorem	\$ 38,020,000	\$ 37,925,586	\$ 44,285,000	\$ 44,115,176	\$ (169,824)	99.62%
Gross receipts	7,830,000	2,256,209	7,560,000	2,234,559	(5,325,441)	29.56%
Sales	30,790,000	10,817,677	32,520,000	10,825,583	(21,694,417)	33.29%
Licenses, permits, and fees	1,796,000	885,058	2,163,500	770,779	(1,392,721)	35.63%
Fines and forfeitures	3,373,000	1,410,308	2,812,000	1,256,019	(1,555,981)	44.67%
Investment Income	51,000	63,666	220,000	110,701	(109,299)	50.32%
Charges for service	14,783,500	6,145,168	13,440,500	5,632,561	(7,807,939)	41.91%
Intergovernmental	529,800	235,472	104,000	-	(104,000)	0.00%
Contributions and Donations	90,000	98,951	150,000	74,402	(75,598)	49.60%
Other revenues	915,200	337,941	824,200	462,833	(361,367)	56.16%
Transfers in	5,864,000	3,068,400	5,750,000	2,804,400	(2,945,600)	48.77%
<b>Total Revenues</b>	<b>104,042,500</b>	<b>63,244,436</b>	<b>109,829,200</b>	<b>68,287,013</b>	<b>(41,542,187)</b>	<b>62.18%</b>
<b>EXPENDITURES</b>						
General government	10,749,210	5,409,032	11,257,453	5,191,481	6,065,972	46.12%
Fire services	24,730,453	12,115,513	25,458,743	12,394,448	13,064,295	48.68%
Police services	31,378,884	15,308,758	33,211,428	15,731,655	17,479,773	47.37%
Public works	12,295,290	5,626,937	12,081,631	5,942,842	6,138,789	49.19%
Planning and development services	3,011,115	1,062,813	2,502,418	1,144,355	1,358,063	45.73%
Library services	2,024,042	896,752	2,093,638	961,980	1,131,658	45.95%
Parks and recreation	2,313,762	162,352	1,632,135	(318,376)	1,950,511	-19.51%
Housing and community services	1,764,571	938,673	1,651,553	695,628	955,925	42.12%
Neighborhood services	-	335,058	930,627	371,567	559,060	39.93%
Non-departmental						
Debt Service	10,900,000	9,840,000	14,800,000	13,540,000	1,260,000	91.49%
Insurance	1,516,000	619,230	1,300,000	650,000	650,000	50.00%
Public Safety Equipment	1,610,000	-	1,166,300	-	1,166,300	0.00%
Foreclosed Properties	-	-	-	628	(628)	0.00%
Reserve Appropriation	1,726,000	636,267	1,719,245	210,610	1,508,635	12.25%
<b>Total Expenditures</b>	<b>104,019,327</b>	<b>52,951,385</b>	<b>109,805,171</b>	<b>56,516,818</b>	<b>53,288,353</b>	<b>51.47%</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 23,173</b>	<b>10,293,051</b>	<b>\$ 24,029</b>	<b>11,770,195</b>	<b>\$ 11,746,166</b>	
<b>FUND BALANCE - Beginning of Year</b>		<b>16,702,292</b>		<b>18,276,485</b>		
<b>FUND BALANCE - Current</b>		<b>\$ 26,995,343</b>		<b>\$ 30,046,680</b>		



**CITY OF MESQUITE, TEXAS**  
**General Fund**  
**Expenditure Detail**  
**Year-to-Date Through March 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2016	Original Budget	Year-to-Date 2017	Budget Variance	%
<b>General Government</b>						
City Council	\$ 106,429	\$ 45,786	\$ 85,542	\$ 75,333	\$ 10,209	88.07%
City Manager	1,017,464	581,480	1,159,112	585,522	573,590	50.51%
Economic Development	131,838	48,742	338,510	107,179	231,331	31.66%
Communications and Marketing	311,488	181,539	371,555	160,746	210,809	43.26%
Mesquite Art Center	111,790	52,711	111,642	71,223	40,419	63.80%
Building Maintenance	2,563,783	1,187,518	2,549,346	1,081,425	1,467,921	42.42%
City Secretary	387,035	208,687	461,672	218,907	242,765	47.42%
City Attorney	954,798	464,833	1,022,067	482,285	539,782	47.19%
Human Resource Administration	1,021,805	489,843	976,239	498,288	477,951	51.04%
Risk Management	-	(31,441)	-	(38,646)	38,646	0.00%
Finance Administration	637,167	188,255	349,698	171,866	177,832	49.15%
Accounting	459,436	228,187	486,567	231,965	254,602	47.67%
Warehouse	225,238	182,023	232,609	112,810	119,799	48.50%
Print Shop/Mailroom	230,033	106,605	257,222	118,941	138,281	46.24%
Purchasing	386,130	101,331	415,215	173,658	241,557	41.82%
Transportation Pool	(2,400)	(2,217)	(3,800)	(607)	(3,193)	15.97%
Central Copy	61,320	25,496	-	(24,871)	24,871	0.00%
Tax Office	688,941	431,129	728,159	400,321	327,838	54.98%
Municipal Court	1,170,104	540,678	1,118,752	542,699	576,053	48.51%
Budget and Financial Analysis	66,768	186,098	398,055	192,969	205,086	48.48%
IT Telecommunications	220,043	191,749	199,291	29,468	169,823	14.79%
<b>Total General Government</b>	<b>10,749,210</b>	<b>5,409,032</b>	<b>11,257,453</b>	<b>5,191,481</b>	<b>6,065,972</b>	<b>46.12%</b>
<b>Fire Services</b>						
Fire Administration	1,167,245	690,561	1,181,751	608,449	573,302	51.49%
Fire Operations	20,591,812	9,863,161	21,226,796	10,095,116	11,131,680	47.56%
Emergency Medical Services	1,112,597	459,296	1,128,979	573,248	555,731	50.78%
Fire Prevention	1,191,859	580,557	1,252,902	649,615	603,287	51.85%
Fire Training	437,325	434,742	451,427	367,140	84,287	81.33%
Emergency Management	229,615	87,196	216,888	100,880	116,008	46.51%
<b>Total Fire Services</b>	<b>24,730,453</b>	<b>12,115,513</b>	<b>25,458,743</b>	<b>12,394,448</b>	<b>13,064,295</b>	<b>48.68%</b>
<b>Police Services</b>						
Police Administration	980,058	474,603	1,019,512	489,394	530,118	48.00%
Police Patrol/Traffic	15,200,001	7,307,857	16,224,059	7,368,860	8,855,199	45.42%
Police Criminal Investigation	6,212,563	3,137,434	6,550,266	3,208,794	3,341,472	48.99%
Police School Resource Officers	1,138,901	529,749	1,186,427	612,682	573,745	51.64%
Police Technical Services	6,615,563	3,192,733	6,911,017	3,378,266	3,532,751	48.88%
Police Staff Support	1,231,798	666,382	1,320,147	673,659	646,488	51.03%
<b>Total Police Services</b>	<b>31,378,884</b>	<b>15,308,758</b>	<b>33,211,428</b>	<b>15,731,655</b>	<b>17,479,773</b>	<b>47.37%</b>
<b>Public Works</b>						
Public Works Administration	309,097	133,101	312,062	149,848	162,214	48.02%
Traffic Engineering	943,801	418,929	952,875	425,548	527,327	44.66%
Street Lighting	1,336,059	533,655	1,234,973	480,186	754,787	38.88%
Engineering	(137,198)	49,092	(186,343)	36,491	(222,834)	-19.58%
Solid Waste Collection-Residential	5,533,566	2,297,820	5,356,394	2,443,085	2,913,309	45.61%
Compost Facility Operations	487,930	158,078	515,605	301,891	213,714	58.55%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2016	Original Budget	Year-to-Date 2017	Budget Variance	%
Street Maintenance	2,828,607	1,145,075	2,841,547	1,282,378	1,559,169	45.13%
Service Center	993,428	891,187	1,054,518	823,415	231,103	78.08%
<b>Total Public Works</b>	<b>12,295,290</b>	<b>5,626,937</b>	<b>12,081,631</b>	<b>5,942,842</b>	<b>6,138,789</b>	<b>49.19%</b>
<b>Planning and Development Services</b>						
Planning and Development Admin	280,930	136,846	297,297	138,447	158,850	46.57%
Building Inspection	1,013,241	483,603	1,218,397	530,321	688,076	43.53%
Environmental Code Inspection	856,194	-	-	-	-	0.00%
Licensing and Compliance (Food Insp)	438,692	207,736	489,894	220,462	269,432	45.00%
Planning and Zoning	325,935	121,182	349,240	159,151	190,089	45.57%
Historic Preservation	71,123	29,108	97,590	47,357	50,233	48.53%
Repair and Demolition	25,000	84,338	50,000	48,617	1,383	97.23%
<b>Total Planning and Development Svcs</b>	<b>3,011,115</b>	<b>1,062,813</b>	<b>2,502,418</b>	<b>1,144,355</b>	<b>1,356,680</b>	<b>45.73%</b>
<b>Library Services</b>						
Administration	751,353	370,515	634,302	379,724	254,578	59.86%
North Branch	600,446	248,960	569,399	259,265	310,134	45.53%
Central Branch	672,243	277,277	889,937	322,991	566,946	36.29%
<b>Total Library Services</b>	<b>2,024,042</b>	<b>896,752</b>	<b>2,093,638</b>	<b>961,980</b>	<b>1,131,658</b>	<b>45.95%</b>
<b>Parks and Recreation</b>						
Parks and Recreation Administration	609,247	187,425	483,935	219,677	264,258	45.39%
Parks Operations	3,490,832	1,533,570	3,663,837	1,482,893	2,180,944	40.47%
Golf Course	1,113,162	577,985	-	-	-	0.00%
Tennis	137,105	68,121	131,554	64,844	66,710	49.29%
Special Events	104,500	95,469	293,025	118,685	174,340	40.50%
Recreation	3,091,300	1,472,788	3,134,742	1,512,475	1,622,267	48.25%
Pools	435,824	66,994	455,168	63,050	392,118	13.85%
4B Reimbursement	(6,668,208)	(3,840,000)	(6,530,126)	(3,780,000)	(2,750,126)	57.89%
<b>Total Parks and Recreation</b>	<b>2,313,762</b>	<b>162,352</b>	<b>1,632,135</b>	<b>(318,376)</b>	<b>1,950,511</b>	<b>-19.51%</b>
<b>Housing and Community Services</b>						
Community Services Administration	156,528	94,930	192,519	96,150	96,369	49.94%
Public Health Clinic	88,917	41,134	93,882	33,009	60,873	35.16%
Mesquite Public Transportation	639,522	373,706	210,000	121,336	88,664	57.78%
Volunteer Services	51,266	28,394	80,254	29,888	50,366	37.24%
Animal Services	828,338	400,509	1,074,898	415,245	659,653	38.63%
<b>Total Housing and Community Svcs</b>	<b>1,764,571</b>	<b>938,673</b>	<b>1,651,553</b>	<b>695,628</b>	<b>955,925</b>	<b>42.12%</b>
<b>Neighborhood Services</b>						
Neighborhood Services Administration	-	27,358	187,183	88,788	98,395	47.43%
Environmental Code Inspection	-	307,700	743,444	282,779	460,665	38.04%
<b>Total Neighborhood Services</b>	<b>-</b>	<b>335,058</b>	<b>930,627</b>	<b>371,567</b>	<b>559,060</b>	<b>39.93%</b>
<b>Non-Departmental</b>						
Debt Service	10,900,000	9,840,000	14,800,000	13,540,000	1,260,000	91.49%
Insurance	1,516,000	619,230	1,300,000	650,000	650,000	50.00%
Public Safety Equipment	1,610,000	-	1,166,300	-	1,166,300	0.00%
Foreclosed Properties	-	-	-	628	(628)	0.00%
Reserve Appropriation	1,726,000	636,267	1,719,245	210,610	1,508,635	12.25%
<b>Total Non Departmental</b>	<b>15,752,000</b>	<b>11,095,497</b>	<b>18,985,545</b>	<b>14,401,238</b>	<b>4,584,307</b>	<b>75.85%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 104,019,327</b>	<b>\$ 52,951,385</b>	<b>\$ 109,805,171</b>	<b>\$ 56,516,818</b>	<b>\$ 53,286,970</b>	<b>51.47%</b>



**CITY OF MESQUITE, TEXAS**  
**(4B) Mesquite Quality of Life Corporation**  
**Balance Sheet with Revenue & Expenditures**  
**As of March 31, 2017**

<b>Description</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>ASSETS</b>		
Pooled cash and investments	\$ 5,106,325	\$ 4,863,088
Receivables (net of allowance)	-	-
Accrued Interest	5,777	4,281
Prepaid Expenditures	-	-
	<b>\$ 5,112,102</b>	<b>\$ 4,867,369</b>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts Payable	\$ 109,165	\$ 693,671
	<b>109,165</b>	<b>693,671</b>
 <b>Fund Balance</b>		
Beginning Balance	7,077,598	8,024,711
Add Revenues:		
Sales Tax	3,585,575	3,587,923
Investment Income	9,326	17,865
Intergovernmental	-	-
Contributions and Donations	-	-
Other Revenues	15,000	25,000
	<b>3,609,901</b>	<b>3,630,788</b>
Less Expenditures:		
Quality of Life Corporation Administration	80,539	100,002
Public Safety	-	-
Transportation	502,776	360,900
Parks and Recreation	4,757,892	6,696,818
Airport	19,377	-
Transfers Out - Debt Service	323,978	324,081
	<b>5,684,562</b>	<b>7,481,801</b>
	<b>5,002,937</b>	<b>4,173,698</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 5,112,102</b>	<b>\$ 4,867,369</b>



**CITY OF MESQUITE, TEXAS**  
**Water Sewer Operating Fund**  
**Working Capital Report**  
**As of March 31, 2017**

Description	Prior Year	Current Year
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 11,102,961	\$ 16,334,749
Receivables (net of allowance)	3,534,096	3,597,132
Inventory	317,108	297,559
Accrued Interest	17,002	14,027
Total Current Assets	14,971,167	20,243,467
<b>CURRENT LIABILITIES</b>		
Accounts Payable	1,667,810	1,859,949
Deposits	3,751,520	3,951,902
Capital Lease Payable - current	6,282	-
Accrued Compensated Absences - current	317,536	267,256
Total Current Liabilities	5,743,148	6,079,107
<b>CURRENT WORKING CAPITAL</b>	\$ 9,228,019	\$ 14,164,360
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<b>\$ 4,936,341</b>



**CITY OF MESQUITE, TEXAS**  
**Water and Sewer Operating Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through March 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2016	Original Budget	Year-to-Date 2017	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Water Sales	\$ 29,042,000	\$ 12,407,244	\$ 33,480,000	\$ 13,038,203	\$ (20,441,797)	38.94%
Water Taps & Connections	15,000	6,833	25,000	11,884	(13,116)	47.54%
Penalties and Admin Fees	883,000	508,239	1,003,000	511,451	(491,549)	50.99%
Sale of Bulk Water	600,000	544,943	925,000	542,671	(382,329)	58.67%
Sewer Service Charges	23,947,000	10,668,070	27,000,000	11,413,650	(15,586,350)	42.27%
Sewer Taps & Connections	60,000	29,800	60,000	38,925	(21,075)	64.88%
Other Charges for Service	25,000	8,564	17,000	6,085	(10,915)	35.79%
Total Operating Revenues	<u>54,572,000</u>	<u>24,173,693</u>	<u>62,510,000</u>	<u>25,562,869</u>	<u>(36,947,131)</u>	40.89%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,250,000	749,969	1,339,226	724,229	(614,997)	54.08%
Other	335,000	171,411	407,000	207,234	(199,766)	50.92%
Total Non-Operating Revenues	<u>1,585,000</u>	<u>921,380</u>	<u>1,746,226</u>	<u>931,463</u>	<u>(814,763)</u>	53.34%
Total Revenues	<u>56,157,000</u>	<u>25,095,073</u>	<u>64,256,226</u>	<u>26,494,332</u>	<u>(37,761,894)</u>	41.23%
<b>EXPENSES</b>						
Operating Expenditures:						
Finance - Collections	3,380,085	1,768,033	3,972,911	1,838,948	2,133,963	46.29%
Water & Sewer Administration	434,796	191,934	490,426	267,264	223,162	54.50%
Water & Sewer Engineering	598,995	250,463	633,012	260,724	372,288	41.19%
Water Production	19,452,970	10,196,738	20,916,280	11,173,917	9,742,363	53.42%
Meter Services	977,406	453,464	993,380	505,253	488,127	50.86%
Water Distribution	2,197,878	964,232	2,199,426	988,999	1,210,427	44.97%
Wastewater Collection	1,603,208	717,976	1,562,425	694,914	867,511	44.48%
Wastewater Treatment	7,748,622	4,798,281	8,211,659	5,068,453	3,143,206	61.72%
Chiller Plant Operations	321,500	161,634	399,438	179,973	219,465	45.06%
Total Operating Expenses	<u>36,715,460</u>	<u>19,502,755</u>	<u>39,378,957</u>	<u>20,978,445</u>	<u>18,400,512</u>	53.27%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,285,640	749,969	1,339,226	781,211	558,015	58.33%
Water & Sewer General Fund Transfer	4,550,000	2,280,000	4,550,000	2,280,000	2,270,000	50.11%
Water & Sewer Debt Service Transfer	8,953,058	7,484,664	9,822,341	8,126,374	1,695,967	82.73%
Water & Sewer Insurance	1,405,000	692,550	1,405,000	692,550	712,450	49.29%
Water & Sewer Capital	1,038,765	412,037	1,156,428	217,574	938,854	18.81%
Water & Sewer Reserves	207,000	3,451	351,502	117,347	234,155	33.38%
Total Non-Operating Expenses	<u>17,439,463</u>	<u>11,622,671</u>	<u>18,624,497</u>	<u>12,215,056</u>	<u>6,409,441</u>	65.59%
Total Expenses	<u>54,154,923</u>	<u>31,125,426</u>	<u>58,003,454</u>	<u>33,193,501</u>	<u>24,809,953</u>	57.23%
<b>NET INCOME (LOSS)</b>	<u>\$ 2,002,077</u>	<u>\$ (6,030,353)</u>	<u>\$ 6,252,772</u>	<u>\$ (6,699,169)</u>	<u>\$ (12,951,941)</u>	



**CITY OF MESQUITE, TEXAS**  
**Drainage Utility District (DUD) Operating Fund**  
**Working Capital Report**  
**As of March 31, 2017**

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 828,670	\$ 152,681
Receivables	270,547	264,437
Accrued Interest	1,651	1,018
 Total Current Assets	 <u>1,100,868</u>	 <u>418,136</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	11	12,496
Deposits	1,056	1,056
Accrued Compensated Absences - current	53,521	32,045
 Total Current Liabilities	 <u>54,588</u>	 <u>33,101</u>
 <b>CURRENT WORKING CAPITAL</b>	 <u>\$ 1,046,280</u>	 <u>\$ 385,035</u>
 <b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		 <u><u>\$ (661,245)</u></u>



**CITY OF MESQUITE, TEXAS**  
**Drainage Utility District (DUD) Operating Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through March 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2016	Original Budget	Year-to-Date 2017	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Residential Drainage Charge	\$ 2,050,000	\$ 852,676	\$ 1,980,000	\$ 861,768	\$ (1,118,232)	43.52%
Commercial Drainage Charge	1,750,000	804,339	1,725,000	880,477	(844,523)	51.04%
Total Operating Revenues	<u>3,800,000</u>	<u>1,657,015</u>	<u>3,705,000</u>	<u>1,742,245</u>	<u>(1,962,755)</u>	
Non-Operating Revenues:						
Interest on Investments	3,500	2,921	7,000	3,057	(3,943)	43.67%
Sale and Auctions	-	-	-	-	-	0.00%
Transfers In	13,207	13,207	17,570	17,570	-	100.00%
Total Non-Operating Revenues	<u>16,707</u>	<u>16,128</u>	<u>24,570</u>	<u>20,627</u>	<u>(3,943)</u>	
Total Revenues	<u>3,816,707</u>	<u>1,673,143</u>	<u>3,729,570</u>	<u>1,762,872</u>	<u>(1,966,698)</u>	47.27%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	480,696	264,107	527,972	249,586	278,386	47.27%
Supplies	9,526	3,764	7,666	3,738	3,928	48.76%
Contractual Services	325,261	117,836	239,123	117,157	121,966	48.99%
Capital Outlay	656,500	478,258	30,724	1,143	29,581	3.72%
Total Operating Expenses	<u>1,471,983</u>	<u>863,965</u>	<u>805,485</u>	<u>371,624</u>	<u>404,280</u>	46.14%
Non-Operating Expenses:						
Debt Service	490,739	482,439	491,674	488,169	3,505	99.29%
Transfers Out - Projects	2,000,000	-	2,500,000	1,250,000	1,250,000	50.00%
Total Non-Operating Expenses	<u>2,490,739</u>	<u>482,439</u>	<u>2,991,674</u>	<u>1,738,169</u>	<u>1,253,505</u>	58.10%
Total Expenses	<u>3,962,722</u>	<u>1,346,404</u>	<u>3,797,159</u>	<u>2,109,793</u>	<u>1,657,785</u>	55.56%
<b>NET INCOME (LOSS)</b>	<u>\$ (146,015)</u>	<u>\$ 326,739</u>	<u>\$ (67,589)</u>	<u>\$ (346,921)</u>	<u>\$ (308,913)</u>	



**CITY OF MESQUITE, TEXAS**  
**Municipal Airport Fund**  
**Working Capital Report**  
**As of March 31, 2017**

Description	Prior Year	Current Year
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ (90,674)	\$ (107,406)
Receivables (net of allowance)	31,700	50,308
Inventory	32,230	36,641
	(26,744)	(20,457)
<b>CURRENT LIABILITIES</b>		
Accounts Payable	-	590
Deposits	29,194	28,854
	29,194	29,444
<b>CURRENT WORKING CAPITAL</b>	<u>\$ (55,938)</u>	<u>\$ (49,901)</u>
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<u><u>\$ 6,037</u></u>



**CITY OF MESQUITE, TEXAS**  
**Municipal Airport Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through March 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2016	Original Budget	Year-to-Date 2017	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Hangar Rentals	\$ 518,106	\$ 240,762	\$ 518,106	\$ 250,517	\$ (267,589)	48.35%
Tie Downs	7,500	3,472	7,500	3,300	(4,200)	44.00%
Fuel Sales	1,100,000	491,334	1,050,000	495,750	(554,250)	47.21%
Oil Sales	4,500	1,287	2,500	762	(1,738)	30.48%
Airport Lease Receipts	25,348	11,393	25,348	13,644	(11,704)	53.83%
Pilot Supplies	8,500	2,827	5,800	1,058	(4,742)	18.24%
Tenant Utility Receipts	17,000	5,808	13,000	5,843	(7,157)	44.95%
Total Operating Revenues	<u>1,680,954</u>	<u>756,883</u>	<u>1,622,254</u>	<u>770,874</u>	<u>(851,380)</u>	47.52%
Non-Operating Revenues:						
Reimbursements	50,000	-	50,000	-	(50,000)	0.00%
Total Non-Operating Revenues	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>	0.00%
Total Revenues	<u>1,730,954</u>	<u>756,883</u>	<u>1,672,254</u>	<u>770,874</u>	<u>(901,380)</u>	46.10%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	394,919	187,938	421,049	188,503	232,546	44.77%
Supplies - Other	15,061	4,153	11,000	5,876	5,124	53.42%
Supplies - Fuel	775,160	305,292	735,000	353,959	381,041	48.16%
Contractual Services	288,669	140,073	299,131	137,932	161,199	46.11%
Capital Outlay	-	-	2,400	2,286	114	0.00%
Total Operating Expenses	<u>1,473,809</u>	<u>637,456</u>	<u>1,468,580</u>	<u>688,556</u>	<u>780,024</u>	46.89%
Non-Operating Expenses:						
Transfers Out - Debt	199,804	99,000	199,804	99,000	100,804	49.55%
Total Non-Operating Expenses	<u>199,804</u>	<u>99,000</u>	<u>199,804</u>	<u>99,000</u>	<u>100,804</u>	49.55%
Total Expenses	<u>1,673,613</u>	<u>736,456</u>	<u>1,668,384</u>	<u>787,556</u>	<u>880,828</u>	47.20%
<b>NET INCOME (LOSS)</b>	<u>\$ 57,341</u>	<u>\$ 20,427</u>	<u>\$ 3,870</u>	<u>\$ (16,682)</u>	<u>\$ (20,552)</u>	



**CITY OF MESQUITE, TEXAS**  
**Municipal Golf Course Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through March 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2016	Original Budget	Year-to-Date 2017	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Green Fees	\$ 465,000	\$ 152,099	\$ 400,000	\$ 203,451	\$ (196,549)	50.86%
Golf Cart Rental Fees	365,000	101,853	275,000	125,224	(149,776)	45.54%
Driving Range Fees	70,000	24,768	65,000	29,253	(35,747)	45.00%
Concession Sales	100,000	34,592	95,000	37,752	(57,248)	39.74%
Pro Shop Merchandise Sales	50,000	16,329	50,000	14,436	(35,564)	28.87%
Mesquite Private Golf Club	-	10,727	-	4,019	4,019	0.00%
Total Operating Revenues	<u>1,050,000</u>	<u>340,368</u>	<u>885,000</u>	<u>414,135</u>	<u>(470,865)</u>	46.79%
Non-Operating Revenues:						
Reimbursements	-	-	10,000	987	(9,013)	0.00%
Investment Income	-	-	-	38	38	0.00%
Total Non-Operating Revenues	<u>-</u>	<u>-</u>	<u>10,000</u>	<u>1,025</u>	<u>(8,975)</u>	0.00%
Total Revenues	<u>1,050,000</u>	<u>340,368</u>	<u>895,000</u>	<u>415,160</u>	<u>(479,840)</u>	46.39%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	638,052	332,825	500,000	325,037	174,963	65.01%
Supplies	101,800	45,423	85,000	53,220	31,780	62.61%
Pro Shop Merchandise	30,000	16,594	40,000	13,242	26,758	33.11%
Contractual Services	65,910	40,079	43,160	23,556	19,604	54.58%
Utilities	126,400	43,485	111,000	32,741	78,259	29.50%
Maintenance & Vehicle Charges	74,000	71,203	45,840	40,681	5,159	88.75%
Capital Outlay - Lease Payments	77,000	28,377	70,000	34,620	35,380	49.46%
Total Operating Expenses	<u>1,113,162</u>	<u>577,986</u>	<u>895,000</u>	<u>523,097</u>	<u>371,903</u>	58.45%
Non-Operating Expenses:						
Transfers Out	-	-	-	-	-	0.00%
Total Non-Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Total Expenses	<u>1,113,162</u>	<u>577,986</u>	<u>895,000</u>	<u>523,097</u>	<u>371,903</u>	58.45%
<b>NET INCOME (LOSS)</b>	<u>\$ (63,162)</u>	<u>\$ (237,618)</u>	<u>\$ -</u>	<u>\$ (107,937)</u>	<u>\$ (107,937)</u>	



**CITY OF MESQUITE, TEXAS**  
**Group Medical Insurance Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through March 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2016	Original Budget	Year-to-Date 2017	Remaining Balance	%
<b>REVENUES</b>						
Contributions - City:						
Medical Insurance	\$ 10,369,000	\$ 5,184,500	\$ 10,370,000	\$ 5,330,413	\$ (5,039,587)	51.40%
Life/Dental/Vision Insurance	1,235,000	511,793	1,055,000	581,986	(473,014)	55.16%
Contributions - Other:						
Employee - Medical	2,200,000	903,834	2,200,000	890,486	(1,309,514)	40.48%
Retirees - Medical	1,715,000	741,936	1,715,000	710,665	(1,004,335)	41.44%
Copay Health Clinic - Medical	40,000	17,911	40,000	16,230	(23,770)	40.58%
Copay Health Clinic - Pharmacy	375,000	242,802	400,000	223,762	(176,238)	55.94%
Critical Care	85,000	38,537	80,000	42,727	(37,273)	53.41%
Health Surcharge	40,000	11,445	30,000	32,602	2,602	108.67%
Stop Loss and Other Reimbursements	150,000	107,781	150,000	288,121	138,121	192.08%
Transfers In	264,000	264,000	-	-	-	0.00%
<b>Total Revenues</b>	<b>16,473,000</b>	<b>8,024,539</b>	<b>16,040,000</b>	<b>8,116,992</b>	<b>(7,923,008)</b>	<b>50.60%</b>
<b>EXPENDITURES</b>						
Operating Costs	88,200	55,748	241,200	56,225	184,975	23.31%
Health Claims	8,400,000	5,284,632	8,800,000	4,413,956	4,386,044	50.16%
HSA Employer Contributions	500,000	1,506,625	1,375,000	931,875	443,125	67.77%
Pharmaceutical Costs	3,388,000	1,837,235	2,800,000	1,410,046	1,389,954	50.36%
Health Clinic Operating	550,000	259,570	514,300	245,587	268,713	47.75%
Vision Claims	75,000	60,237	70,000	52,227	17,773	74.61%
Life/Dental/LT Disability/Critical Care	1,232,000	576,607	1,232,100	617,024	615,076	50.08%
Retirees Medical Supplemental	886,800	462,676	948,800	499,321	449,479	52.63%
Administrative Fee - Medical	490,000	471,088	495,000	230,058	264,942	46.48%
Stop Loss Coverage Fee	360,000	107,080	378,000	162,331	215,669	42.94%
Employee Wellness Program	50,000	22,208	12,000	821	11,179	6.84%
Employee Assistance Program	27,000	11,230	27,000	11,240	15,760	41.63%
<b>Total Expenditures</b>	<b>16,047,000</b>	<b>10,654,936</b>	<b>16,893,400</b>	<b>8,630,711</b>	<b>8,262,689</b>	<b>51.09%</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 426,000</b>	<b>(2,630,397)</b>	<b>\$ (853,400)</b>	<b>(513,719)</b>	<b>\$ 339,681</b>	
<b>FUND BALANCE - Beginning of Year</b>		<b>(2,347,609)</b>		<b>(4,478,679)</b>		
<b>FUND BALANCE - Current</b>		<b>\$ (4,978,006)</b>		<b>\$ (4,992,398)</b>		



**CITY OF MESQUITE, TEXAS**  
**General Liability Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through March 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2016	Original Budget	Year-to-Date 2017	Remaining Balance	%
<b>REVENUES</b>						
Contributions - City:						
Workers Compensation	\$ 1,017,989	\$ 508,995	\$ 1,651,062	\$ 852,508	\$ (798,554)	51.63%
Water Sewer Fund Transfer	1,405,000	692,550	1,405,000	692,550	(712,450)	49.29%
Contributions - Other:						
Insured Losses	25,000	-	25,000	46,350	21,350	0.00%
Investment Income	3,500	2,269	5,000	2,606	(2,394)	52.12%
<b>Total Revenues</b>	<b>2,451,489</b>	<b>1,203,814</b>	<b>3,086,062</b>	<b>1,594,014</b>	<b>(1,492,048)</b>	<b>51.65%</b>
<b>EXPENDITURES</b>						
Risk Management Services	310,568	180,000	323,578	180,000	143,578	55.63%
Legal Services	200,000	56,628	200,000	78,934	121,066	39.47%
Unemployment Insurance	20,000	13,411	20,000	21,859	(1,859)	109.30%
Self-Insurance Premiums	630,000	179,515	640,000	385,606	254,394	60.25%
Consulting Services	10,000	-	-	-	-	0.00%
Employee Bonds	5,000	1,933	5,000	1,356	3,644	27.12%
Claims - Workers Compensation	900,000	679,105	1,250,000	317,342	932,658	25.39%
Claims - General Liability	250,000	119,235	300,000	136,217	163,783	45.41%
Other	32,000	250,945	15,456	61,866	(46,410)	400.27%
<b>Total Expenditures</b>	<b>2,357,568</b>	<b>1,480,772</b>	<b>2,754,034</b>	<b>1,183,180</b>	<b>1,570,854</b>	<b>42.96%</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 93,921</b>	<b>(276,958)</b>	<b>\$ 332,028</b>	<b>410,834</b>	<b>\$ 78,806</b>	
<b>FUND BALANCE - Beginning of Year</b>		<b>(583,176)</b>		<b>(1,210,971)</b>		
<b>FUND BALANCE - Current</b>		<b>\$ (860,134)</b>		<b>\$ (800,137)</b>		



**CITY OF MESQUITE, TEXAS**  
**Hotel Occupancy Tax Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through March 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2016	Original Budget	Year-to-Date 2017	Remaining Balance	%
<b>REVENUES</b>						
Hotel/Motel Tax	\$ 1,270,000	\$ 660,740	\$ 1,320,000	\$ 739,657	\$ (580,343)	56.03%
Investment Income	800	1,144	2,000	2,605	605	130.25%
Total Revenues	<u>1,270,800</u>	<u>661,884</u>	<u>1,322,000</u>	<u>742,262</u>	<u>(579,738)</u>	56.15%
<b>EXPENDITURES</b>						
City Projects	392,700	149,440	333,400	148,920	184,480	44.67%
Mesquite Convention & Visitors Bureau	550,000	177,610	582,900	168,275	414,625	28.87%
Arts Council	137,500	71,573	145,700	87,240	58,460	59.88%
Historic Commission	137,500	72,012	145,700	86,426	59,274	59.32%
Mesquite Beautification Commission	22,000	11,000	22,000	-	22,000	0.00%
Total Expenditures	<u>1,239,700</u>	<u>481,635</u>	<u>1,229,700</u>	<u>490,861</u>	<u>738,839</u>	39.92%
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ 31,100</u>	<u>180,249</u>	<u>\$ 92,300</u>	<u>251,401</u>	<u>\$ 159,101</u>	
<b>FUND BALANCE - Beginning of Year</b>		<u>440,170</u>		<u>752,945</u>		
<b>FUND BALANCE - Current</b>		<u>\$ 620,419</u>		<u>\$ 1,004,346</u>		