

City of Mesquite, Texas

Year-to-Date Financial Report

As of December 31, 2017





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

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 17,785,899	\$ 19,025,390
Receivables (net of allowance)	31,142,110	35,812,220
Inventory	783,502	1,017,061
Prepays	2,720	27,821
Accrued Interest	30,473	8,199
Total Assets	\$ 49,744,704	\$ 55,890,691
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 3,227,807	\$ 3,439,305
Deposits	273,868	323,810
Deferred Revenue	29,900,440	34,244,942
Total Liabilities	33,402,115	38,008,057
Fund Balance		
Non-Spendable	786,222	1,044,882
Assigned	2,096,152	2,250,149
Unassigned	13,460,215	14,587,603
Total Fund Balance	16,342,589	17,882,634
	\$ 49,744,704	\$ 55,890,691
Total Liabilities and Fund Balance		



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			%
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Budget Variance	
REVENUES						
Taxes						
Ad valorem	\$ 44,285,000	\$ 23,103,030	\$ 47,952,000	\$ 22,783,168	\$ (25,168,832)	47.51%
Gross receipts	7,560,000	95,698	7,560,000	353,078	(7,206,922)	4.67%
Sales	32,520,000	2,306,667	32,520,000	2,353,652	(30,166,348)	7.24%
Licenses, permits, and fees	2,163,500	320,920	2,206,100	311,871	(1,894,229)	14.14%
Fines and forfeitures	2,812,000	226,937	2,872,000	273,055	(2,598,945)	9.51%
Investment Income	220,000	19,612	300,000	33,807	(266,193)	11.27%
Charges for service	13,440,500	2,168,328	13,666,100	2,213,003	(11,453,097)	16.19%
Intergovernmental	104,000	-	150,000	28,366	(121,634)	18.91%
Contributions and Donations	150,000	28,677	140,000	31,666	(108,334)	22.62%
Other revenues	824,200	119,819	842,100	233,345	(608,755)	27.71%
Transfers in	5,750,000	1,402,200	5,750,000	1,402,200	(4,347,800)	24.39%
Total Revenues	109,829,200	29,791,888	113,958,300	30,017,211	(83,941,089)	26.34%
EXPENDITURES						
General government	11,257,453	2,599,532	12,245,740	3,242,041	9,003,699	26.47%
Fire services	25,458,743	6,229,319	26,863,680	6,506,286	20,357,394	24.22%
Police services	33,211,428	8,545,974	33,799,970	8,586,974	25,212,996	25.41%
Public works	12,081,631	2,797,313	13,112,890	2,582,368	10,530,522	19.69%
Planning and development services	2,502,418	542,975	2,637,690	601,159	2,036,531	22.79%
Library services	2,093,638	481,542	2,176,600	472,161	1,704,439	21.69%
Parks and recreation	1,632,135	(133,575)	728,930	(220,802)	949,732	-30.29%
Housing and community services	1,651,553	328,613	1,837,210	324,860	1,512,350	17.68%
Neighborhood services	930,627	170,180	1,197,050	226,686	970,364	18.94%
Non-departmental						
Debt Service	14,800,000	9,750,000	15,500,000	9,900,000	5,600,000	63.87%
Insurance	1,300,000	319,493	1,334,600	66,360	1,268,240	4.97%
Public Safety Equipment	1,166,300	-	1,680,000	-	1,680,000	0.00%
Foreclosed Properties	-	74	2,000	569	1,431	28.45%
Reserve Appropriation	1,719,245	94,344	831,820	85,975	745,845	10.34%
Total Expenditures	109,805,171	31,725,784	113,948,180	32,374,637	81,573,543	28.41%
INCREASE (DECREASE) IN FUND BALANCE	\$ 24,029	(1,933,896)	\$ 10,120	(2,357,426)	\$ (2,367,546)	
FUND BALANCE - Beginning of Year		18,276,485		20,240,060		
FUND BALANCE - Current		\$ 16,342,589		\$ 17,882,634		



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Budget Variance	%
General Government						
City Council	\$ 85,542	\$ 40,981	\$ 147,190	\$ 44,372	\$ 102,818	30.15%
City Manager	1,159,112	292,378	1,390,900	312,093	1,078,807	22.44%
Economic Development	338,510	68,103	350,530	56,676	293,854	16.17%
Communications and Marketing	371,555	76,017	535,200	132,339	402,861	24.73%
Mesquite Art Center	111,642	35,620	111,410	36,360	75,050	32.64%
Building Maintenance	2,549,346	488,910	2,569,380	492,080	2,077,300	19.15%
City Secretary	461,672	90,891	498,950	113,841	385,109	22.82%
City Attorney	1,022,067	247,793	1,183,120	263,236	919,884	22.25%
Human Resource Administration	976,239	240,873	1,123,600	245,275	878,325	21.83%
Risk Management	-	(25,065)	-	(17,941)	17,941	0.00%
Finance Administration	349,698	71,165	357,340	92,788	264,552	25.97%
Accounting	486,567	116,591	498,500	111,601	386,899	22.39%
Warehouse	232,609	56,470	242,500	57,460	185,040	23.69%
Print Shop/Mailroom	257,222	65,303	261,180	56,237	204,943	21.53%
Purchasing	415,215	92,771	423,380	108,366	315,014	25.60%
Transportation Pool	(3,800)	(323)	-	(613)	613	0.00%
Central Copy	-	(23,100)	-	(26,094)	26,094	0.00%
Tax Office	728,159	235,384	756,320	239,292	517,028	31.64%
Municipal Court	1,118,752	266,534	1,180,210	300,581	879,629	25.47%
Budget and Financial Analysis	398,055	101,161	413,700	101,079	312,621	24.43%
IT Telecommunications	199,291	61,075	202,330	523,013	(320,683)	258.50%
Total General Government	11,257,453	2,599,532	12,245,740	3,242,041	9,003,699	26.47%
Fire Services						
Fire Administration	1,181,751	294,939	1,242,200	313,901	928,299	25.27%
Fire Operations	21,226,796	5,060,647	22,496,820	5,181,772	17,315,048	23.03%
Emergency Medical Services	1,128,979	310,054	1,141,920	319,954	821,966	28.02%
Fire Prevention	1,252,902	341,676	1,283,030	347,257	935,773	27.07%
Fire Training	451,427	171,221	480,440	290,218	190,222	60.41%
Emergency Management	216,888	50,782	219,270	53,184	166,086	24.26%
Total Fire Services	25,458,743	6,229,319	26,863,680	6,506,286	20,357,394	24.22%
Police Services						
Police Administration	1,019,512	254,445	1,052,550	249,937	802,613	23.75%
Police Patrol/Traffic	16,224,059	4,171,956	16,651,900	4,411,651	12,240,249	26.49%
Police Criminal Investigation	6,550,266	1,610,209	6,698,070	1,661,297	5,036,773	24.80%
Police School Resource Officers	1,186,427	323,324	1,263,000	417,124	845,876	33.03%
Police Technical Services	6,911,017	1,850,169	6,785,100	1,498,918	5,286,182	22.09%
Police Staff Support	1,320,147	335,871	1,349,350	348,047	1,001,303	25.79%
Total Police Services	33,211,428	8,545,974	33,799,970	8,586,974	25,212,996	25.41%
Public Works						
Public Works Administration	312,062	77,866	510,060	105,135	404,925	20.61%
Traffic Engineering	952,875	196,810	1,009,530	165,378	844,152	16.38%
Street Lighting	1,234,973	192,018	1,234,650	194,070	1,040,580	15.72%
Engineering	(186,343)	69,163	(279,140)	(179,797)	(99,343)	64.41%
Solid Waste Collection-Residential	5,356,394	1,135,228	5,599,750	1,321,015	4,278,735	23.59%
Compost Facility Operations	515,605	118,733	512,480	52,530	459,950	10.25%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Budget Variance	%
Street Maintenance	2,841,547	618,761	3,104,830	661,313	2,443,517	21.30%
Service Center	1,054,518	388,734	1,420,730	262,724	1,158,006	18.49%
Total Public Works	12,081,631	2,797,313	13,112,890	2,582,368	10,530,522	19.69%
Planning and Development Services						
Planning and Development Admin	297,297	69,330	308,130	70,482	237,648	22.87%
Building Inspection	1,218,397	269,597	1,113,640	295,359	818,281	26.52%
Licensing and Compliance (Food Insp)	489,894	116,096	586,940	117,090	469,850	19.95%
Planning and Zoning	349,240	69,011	443,460	84,105	359,355	18.97%
Historic Preservation	97,590	18,941	95,520	20,617	74,903	21.58%
Repair and Demolition	50,000	-	90,000	13,506	76,494	15.01%
Total Planning and Development Svcs	2,502,418	542,975	2,637,690	601,159	1,960,037	22.79%
Library Services						
Administration	634,302	213,513	713,500	230,031	483,469	32.24%
North Branch	569,399	128,907	582,940	117,514	465,426	20.16%
Central Branch	889,937	139,122	880,160	124,616	755,544	14.16%
Total Library Services	2,093,638	481,542	2,176,600	472,161	1,704,439	21.69%
Parks and Recreation						
Parks and Recreation Administration	483,935	121,128	511,870	123,486	388,384	24.12%
Parks Operations	3,663,837	761,815	3,604,170	791,861	2,812,309	21.97%
Tennis	131,554	30,582	120,370	29,556	90,814	24.55%
Special Events	293,025	54,381	253,030	63,837	189,193	25.23%
Recreation	3,134,742	755,744	2,862,340	719,066	2,143,274	25.12%
Pools	455,168	32,775	462,800	1,392	461,408	0.30%
4B Reimbursement	(6,530,126)	(1,890,000)	(7,085,650)	(1,950,000)	(5,135,650)	27.52%
Total Parks and Recreation	1,632,135	(133,575)	728,930	(220,802)	949,732	-30.29%
Housing and Community Services						
Community Services Administration	192,519	49,587	151,570	15,613	135,957	10.30%
Public Health Clinic	93,882	18,387	108,810	20,509	88,301	18.85%
Mesquite Public Transportation	210,000	52,003	210,000	45,504	164,496	21.67%
Volunteer Services	80,254	8,835	80,170	15,692	64,478	19.57%
Animal Services	1,074,898	199,801	1,286,660	227,542	1,059,118	17.68%
Total Housing and Community Svcs	1,651,553	328,613	1,837,210	324,860	1,512,350	17.68%
Neighborhood Services						
Neighborhood Services Administration	187,183	46,530	198,610	69,178	129,432	34.83%
Environmental Code Inspection	743,444	123,650	845,550	142,094	703,456	16.80%
Neighborhood Vitality	-	-	152,890	15,414	-	-
Total Neighborhood Services	930,627	170,180	1,197,050	226,686	832,888	18.94%
Non-Departmental						
Debt Service	14,800,000	9,750,000	15,500,000	9,900,000	5,600,000	63.87%
Insurance	1,300,000	319,493	1,334,600	66,360	1,268,240	4.97%
Public Safety Equipment	1,166,300	-	1,680,000	-	1,680,000	0.00%
Foreclosed Properties	-	74	2,000	569	1,431	28.45%
Reserve Appropriation	1,719,245	94,344	831,820	85,975	745,845	10.34%
Total Non Departmental	18,985,545	10,163,911	19,348,420	10,052,904	9,295,516	51.96%
TOTAL GENERAL FUND EXPENDITURES	\$ 109,805,171	\$ 31,725,784	\$ 113,948,180	\$ 32,374,637	\$ 81,359,573	28.41%



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

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
ASSETS		
Pooled cash and investments	\$ 6,447,589	\$ 3,377,442
Accrued Interest	6,554	2,723
Total Assets	<u>\$ 6,454,143</u>	<u>\$ 3,380,165</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	<u>\$ 414,165</u>	<u>\$ 177,400</u>
Total Liabilities	<u>414,165</u>	<u>177,400</u>
Fund Balance		
Beginning Balance	<u>8,024,711</u>	<u>5,981,709</u>
Add Revenues:		
Sales Tax	768,889	784,551
Investment Income	5,716	8,639
Intergovernmental	<u>-</u>	<u>14,851</u>
Total Revenues	<u>774,605</u>	<u>808,041</u>
Less Expenditures:		
Quality of Life Corporation Administration	50,001	50,001
Transportation	142,705	476,674
Parks and Recreation	2,566,632	2,259,405
Airport	-	322,265
Transfers Out - Debt Service	<u>-</u>	<u>478,640</u>
Total Expenditures	<u>2,759,338</u>	<u>3,586,985</u>
Ending Fund Balance	<u>6,039,978</u>	<u>3,202,765</u>
Total Liabilities and Fund Balance	<u><u>\$ 6,454,143</u></u>	<u><u>\$ 3,380,165</u></u>



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

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
CURRENT ASSETS		
Pooled cash and investments	\$ 15,721,884	\$ 23,849,787
Receivables (net of allowance)	4,480,421	5,135,985
Inventory	292,658	270,995
Accrued Interest	20,598	17,623
 Total Current Assets	 <u>20,515,561</u>	 <u>29,274,390</u>
CURRENT LIABILITIES		
Accounts Payable	1,852,820	2,045,517
Deposits	3,888,023	3,786,384
Accrued Compensated Absences - current	267,256	178,458
 Total Current Liabilities	 <u>6,008,099</u>	 <u>6,010,359</u>
 CURRENT WORKING CAPITAL	 <u>\$ 14,507,462</u>	 <u>\$ 23,264,031</u>
 CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		 <u><u>\$ 8,756,569</u></u>



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Water Sales	\$ 33,480,000	\$ 6,014,977	\$ 34,500,000	\$ 6,410,815	\$ (28,089,185)	18.58%
Water Taps & Connections	25,000	8,429	25,000	9,218	(15,782)	36.87%
Penalties and Admin Fees	1,003,000	266,501	1,003,000	262,950	(740,050)	26.22%
Sale of Bulk Water	925,000	391,827	925,000	640,970	(284,030)	69.29%
Sewer Service Charges	27,000,000	5,051,079	28,060,000	5,181,544	(22,878,456)	18.47%
Sewer Taps & Connections	60,000	17,125	60,000	18,750	(41,250)	31.25%
Other Charges for Service	17,000	2,280	17,000	2,473	(14,527)	14.55%
Total Operating Revenues	<u>62,510,000</u>	<u>11,752,218</u>	<u>64,590,000</u>	<u>12,526,720</u>	<u>(52,063,280)</u>	19.39%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,339,226	389,420	1,451,770	483,972	(967,798)	33.34%
Other	407,000	70,073	400,000	182,123	(217,877)	45.53%
Total Non-Operating Revenues	<u>1,746,226</u>	<u>459,493</u>	<u>1,851,770</u>	<u>666,095</u>	<u>(1,185,675)</u>	35.97%
Total Revenues	<u>64,256,226</u>	<u>12,211,711</u>	<u>66,441,770</u>	<u>13,192,815</u>	<u>(53,248,955)</u>	19.86%
EXPENSES						
Operating Expenditures:						
Finance - Collections	3,972,911	898,554	3,883,670	339,644	3,544,026	8.75%
Water & Sewer Administration	490,426	98,793	427,280	90,594	336,686	21.20%
Infrastructure Management	-	-	173,060	58,733	114,327	33.94%
GIS Operations	633,012	130,431	717,200	148,435	568,765	20.70%
Water Production	20,916,280	5,639,491	23,727,280	6,165,248	17,562,032	25.98%
Meter Services	993,380	271,859	1,036,480	246,911	789,569	23.82%
Water Distribution	2,199,426	468,313	2,206,780	525,073	1,681,707	23.79%
Wastewater Collection	1,562,425	330,409	1,558,870	337,578	1,221,292	21.66%
Wastewater Treatment	8,211,659	2,892,340	9,379,810	3,116,749	6,263,061	33.23%
Chiller Plant Operations	399,438	67,145	399,450	69,502	329,948	17.40%
Total Operating Expenses	<u>39,378,957</u>	<u>10,797,335</u>	<u>43,509,880</u>	<u>11,098,467</u>	<u>32,411,413</u>	25.51%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,339,226	446,402	1,451,770	483,972	967,798	33.34%
Water & Sewer General Fund Transfer	4,550,000	1,140,000	4,550,000	1,140,000	3,410,000	25.05%
Water & Sewer Debt Service Transfer	9,822,341	5,628,187	9,762,020	3,732,305	6,029,715	38.23%
Water & Sewer Insurance	1,405,000	346,275	1,405,000	346,275	1,058,725	24.65%
Water & Sewer Capital	1,156,428	154,325	920,400	88,351	832,049	9.60%
Water & Sewer Reserves	351,502	55,255	457,000	88,636	368,364	19.40%
Total Non-Operating Expenses	<u>18,624,497</u>	<u>7,770,444</u>	<u>18,546,190</u>	<u>5,879,539</u>	<u>12,666,651</u>	31.70%
Total Expenses	<u>58,003,454</u>	<u>18,567,779</u>	<u>62,056,070</u>	<u>16,978,006</u>	<u>45,078,064</u>	27.36%
NET INCOME (LOSS)	<u>\$ 6,252,772</u>	<u>\$ (6,356,068)</u>	<u>\$ 4,385,700</u>	<u>\$ (3,785,191)</u>	<u>\$ (8,170,891)</u>	



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

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 420,727	\$ 697,099
Receivables	303,360	309,375
Accrued Interest	1,852	988
 Total Current Assets	725,939	1,007,462
 CURRENT LIABILITIES		
Accounts Payable	6,778	-
Deposits	1,056	1,056
Accrued Compensated Absences - current	32,045	54,696
 Total Current Liabilities	39,879	55,752
 CURRENT WORKING CAPITAL	\$ 686,060	\$ 951,710
 CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 265,650



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Residential Drainage Charge	\$ 1,980,000	\$ 366,461	\$ 1,980,000	\$ 326,805	\$ (1,653,195)	16.51%
Commercial Drainage Charge	1,725,000	394,747	1,800,000	405,163	(1,394,837)	22.51%
Total Operating Revenues	3,705,000	761,208	3,780,000	731,968	(3,048,032)	
Non-Operating Revenues:						
Interest on Investments	7,000	(3,014)	8,000	2,519	(5,481)	31.49%
Transfers In	17,570	17,570	24,340	24,340	-	100.00%
Total Non-Operating Revenues	24,570	14,556	32,340	26,859	(5,481)	
Total Revenues	3,729,570	775,764	3,812,340	758,827	(3,053,513)	19.90%
EXPENSES						
Operating Expenditures:						
Personal Services	527,972	127,916	465,620	119,019	346,601	25.56%
Supplies	7,666	426	9,870	944	8,926	9.56%
Contractual Services	239,123	55,822	268,700	34,109	234,591	12.69%
Capital Outlay	30,724	-	139,740	-	139,740	0.00%
Total Operating Expenses	805,485	184,164	883,930	154,072	590,118	17.43%
Non-Operating Expenses:						
Debt Service	491,674	-	512,000	-	512,000	0.00%
Transfers Out - Projects	2,500,000	625,000	2,500,000	625,000	1,875,000	25.00%
Total Non-Operating Expenses	2,991,674	625,000	3,012,000	625,000	2,387,000	20.75%
Total Expenses	3,797,159	809,164	3,895,930	779,072	2,977,118	20.00%
NET INCOME (LOSS)	\$ (67,589)	\$ (33,400)	\$ (83,590)	\$ (20,245)	\$ (76,395)	



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

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ (75,818)	\$ (72,098)
Receivables (net of allowance)	44,209	54,077
Accrued Interest	-	4
Inventory	34,329	44,495
Total Current Assets	2,720	26,478
CURRENT LIABILITIES		
Accounts Payable	-	18
Deposits	28,854	30,181
Total Current Liabilities	28,854	30,199
CURRENT WORKING CAPITAL	\$ (26,134)	\$ (3,721)
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 22,413



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Hangar Rentals	\$ 518,106	\$ 124,459	\$ 631,820	\$ 140,488	\$ (491,332)	22.24%
Tie Downs	7,500	1,619	7,500	1,845	(5,655)	24.60%
Fuel Sales	1,050,000	242,629	1,274,740	242,726	(1,032,014)	19.04%
Oil Sales	2,500	464	2,000	117	(1,883)	5.85%
Airport Lease Receipts	25,348	10,884	13,170	4,644	(8,526)	35.26%
Pilot Supplies	5,800	574	2,500	706	(1,794)	28.24%
Tenant Utility Receipts	13,000	2,512	3,500	1,380	(2,120)	39.43%
Total Operating Revenues	<u>1,622,254</u>	<u>383,141</u>	<u>1,935,230</u>	<u>391,906</u>	<u>(1,543,324)</u>	20.25%
Non-Operating Revenues:						
Reimbursements	50,000	-	50,000	-	(50,000)	0.00%
Interest on Investments	-	-	-	(6)	(6)	0.00%
Total Non-Operating Revenues	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>(6)</u>	<u>(50,006)</u>	-0.01%
Total Revenues	<u>1,672,254</u>	<u>383,141</u>	<u>1,985,230</u>	<u>391,900</u>	<u>(1,593,330)</u>	19.74%
EXPENSES						
Operating Expenditures:						
Personal Services	421,049	95,692	435,410	78,574	356,836	18.05%
Supplies - Other	11,000	3,617	11,480	3,377	8,103	29.42%
Supplies - Fuel	735,000	172,827	917,810	197,192	720,618	21.49%
Contractual Services	299,131	54,420	310,400	62,622	247,778	20.17%
Capital Outlay	2,400	-	3,000	1,155	1,845	38.50%
Total Operating Expenses	<u>1,468,580</u>	<u>326,556</u>	<u>1,678,100</u>	<u>342,920</u>	<u>1,335,180</u>	20.44%
Non-Operating Expenses:						
Transfers Out - Debt	199,804	49,500	199,810	49,500	150,310	24.77%
Total Non-Operating Expenses	<u>199,804</u>	<u>49,500</u>	<u>199,810</u>	<u>49,500</u>	<u>150,310</u>	24.77%
Total Expenses	<u>1,668,384</u>	<u>376,056</u>	<u>1,877,910</u>	<u>392,420</u>	<u>1,485,490</u>	20.90%
NET INCOME (LOSS)	<u>\$ 3,870</u>	<u>\$ 7,085</u>	<u>\$ 107,320</u>	<u>\$ (520)</u>	<u>\$ (107,840)</u>	



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Green Fees	\$ 400,000	\$ 103,462	\$ 605,000	\$ 113,155	\$ (491,845)	18.70%
Golf Cart Rental Fees	275,000	66,287	312,000	69,753	(242,247)	22.36%
Driving Range Fees	65,000	12,984	70,000	14,052	(55,948)	20.07%
Concession Sales	95,000	22,116	95,000	17,277	(77,723)	18.19%
Pro Shop Merchandise Sales	50,000	8,551	50,000	15,113	(34,887)	30.23%
Mesquite Private Golf Club	-	2,458	8,000	3,671	(4,329)	0.00%
Total Operating Revenues	<u>885,000</u>	<u>215,858</u>	<u>1,140,000</u>	<u>233,021</u>	<u>(906,979)</u>	20.44%
Non-Operating Revenues:						
Reimbursements	10,000	204	10,000	596	(9,404)	5.96%
Investment Income	-	13	-	-	-	0.00%
Total Non-Operating Revenues	<u>10,000</u>	<u>217</u>	<u>10,000</u>	<u>596</u>	<u>(9,404)</u>	0.00%
Total Revenues	<u>895,000</u>	<u>216,075</u>	<u>1,150,000</u>	<u>233,617</u>	<u>(916,383)</u>	20.31%
EXPENSES						
Operating Expenditures:						
Personal Services	500,000	169,902	689,090	160,092	528,998	23.23%
Supplies	85,000	33,308	109,720	26,596	83,124	24.24%
Pro Shop Merchandise	40,000	5,573	40,000	3,727	36,273	9.32%
Contractual Services	43,160	10,315	44,600	10,151	34,449	22.76%
Utilities	111,000	16,374	111,080	37,525	73,555	33.78%
Maintenance & Vehicle Charges	45,840	13,332	61,390	14,110	47,280	22.98%
Capital Outlay - Lease Payments	70,000	17,594	70,000	16,466	53,534	23.52%
Total Operating Expenses	<u>895,000</u>	<u>266,398</u>	<u>1,125,880</u>	<u>268,667</u>	<u>857,213</u>	23.86%
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>895,000</u>	<u>266,398</u>	<u>1,125,880</u>	<u>268,667</u>	<u>857,213</u>	23.86%
NET INCOME (LOSS)	<u>\$ -</u>	<u>\$ (50,323)</u>	<u>\$ 24,120</u>	<u>\$ (35,050)</u>	<u>\$ (59,170)</u>	



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Contributions - City:						
Medical Insurance	\$ 10,370,000	\$ 2,697,388	\$ 10,370,000	\$ 2,592,500	\$ (7,777,500)	25.00%
Life/Dental/Vision Insurance	1,055,000	296,306	1,125,000	323,494	(801,506)	28.76%
Contributions - Other:						
Employee - Medical	2,200,000	518,253	1,720,000	425,823	(1,294,177)	24.76%
Retirees - Medical	1,715,000	344,887	1,450,000	356,783	(1,093,217)	24.61%
Copay Health Clinic - Medical	40,000	8,507	32,500	8,456	(24,044)	26.02%
Copay Health Clinic - Pharmacy	400,000	111,525	450,000	83,893	(366,107)	18.64%
Critical Care	80,000	22,721	80,000	23,603	(56,397)	29.50%
Health Surcharge	30,000	5,473	106,000	32,272	(73,728)	30.45%
Stop Loss and Other Reimbursements	150,000	-	150,000	-	(150,000)	0.00%
Transfers In	-	-	-	-	-	0.00%
Total Revenues	16,040,000	4,005,060	15,483,500	3,846,824	(11,636,676)	24.84%
EXPENDITURES						
Operating Costs	241,200	20,229	241,410	11,662	229,748	4.83%
Health Claims	8,800,000	2,407,583	8,400,000	2,482,362	5,917,638	29.55%
HSA Employer Contributions	1,375,000	13,275	1,400,000	2,275	1,397,725	0.16%
Pharmaceutical Costs	2,800,000	770,627	3,000,000	703,257	2,296,743	23.44%
Health Clinic Operating	514,300	129,633	513,500	116,511	396,989	22.69%
Vision Claims	70,000	22,407	126,000	30,747	95,253	24.40%
Life/Dental/LT Disability/Critical Care	1,232,100	304,711	1,327,100	253,918	1,073,182	19.13%
Retirees Medical Supplemental	948,800	244,390	1,059,900	181,228	878,672	17.10%
Administrative Fee - Medical	495,000	146,043	452,500	95,085	357,415	21.01%
Stop Loss Coverage Fee	378,000	52,331	416,750	88,242	328,508	21.17%
Employee Wellness Program	12,000	821	12,000	9,722	2,278	81.02%
Employee Assistance Program	27,000	2,257	27,000	6,887	20,113	25.51%
Total Expenditures	16,893,400	4,114,307	16,976,160	3,981,896	12,994,264	23.46%
INCREASE (DECREASE) IN FUND BALANCE	\$ (853,400)	(109,247)	\$ (1,492,660)	(135,072)	\$ 1,357,588	
FUND BALANCE - Beginning of Year		(4,478,679)		(5,150,429)		
FUND BALANCE - Current		\$ (4,587,926)		\$ (5,285,501)		



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Contributions - City:						
Workers Compensation	\$ 1,651,062	\$ 429,389	\$ 1,640,500	\$ 438,869	\$ (1,201,631)	26.75%
Water Sewer Fund Transfer	1,405,000	346,275	1,405,000	346,275	(1,058,725)	24.65%
Contributions - Other:						
Insured Losses	25,000	21,350	25,000	8,885	(16,115)	35.54%
Investment Income	5,000	678	7,500	2,866	(4,634)	38.21%
Total Revenues	3,086,062	797,692	3,078,000	796,895	(2,281,105)	25.89%
EXPENDITURES						
Risk Management Services	323,578	90,000	331,210	90,000	241,210	27.17%
Legal Services	200,000	20,776	200,000	125,619	74,381	62.81%
Unemployment Insurance	20,000	10,288	30,000	-	30,000	0.00%
Self-Insurance Premiums	640,000	224,016	640,000	210,881	429,119	32.95%
Employee Bonds	5,000	517	5,000	820	4,180	16.40%
Claims - Workers Compensation	1,250,000	143,761	1,250,000	160,545	1,089,455	12.84%
Claims - General Liability	300,000	64,082	425,000	15,568	409,432	3.66%
Other	15,456	60,779	15,460	8,614	6,846	55.72%
Total Expenditures	2,754,034	614,219	2,896,670	612,047	2,284,623	21.13%
INCREASE (DECREASE) IN FUND BALANCE	\$ 332,028	183,473	\$ 181,330	184,848	\$ 3,518	
FUND BALANCE - Beginning of Year		(1,210,971)		(1,001,928)		
FUND BALANCE - Current		\$ (1,027,498)		\$ (817,080)		



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Hotel/Motel Tax	\$ 1,320,000	\$ 351,184	\$ 1,360,000	\$ 313,527	\$ (1,046,473)	23.05%
Investment Income	2,000	752	6,500	2,856	(3,644)	43.94%
Total Revenues	<u>1,322,000</u>	<u>351,936</u>	<u>1,366,500</u>	<u>316,383</u>	<u>(1,050,117)</u>	23.15%
EXPENDITURES						
City Projects	333,400	53,179	393,000	67,216	325,784	17.10%
Mesquite Convention & Visitors Bureau	582,900	86,830	693,660	87,826	605,834	12.66%
Arts Council	145,700	43,668	152,400	34,097	118,303	22.37%
Historic Commission	145,700	43,145	152,400	33,674	118,726	22.10%
Mesquite Beautification Commission	22,000	-	-	-	-	0.00%
Total Expenditures	<u>1,229,700</u>	<u>226,822</u>	<u>1,391,460</u>	<u>222,813</u>	<u>1,168,647</u>	16.01%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 92,300</u>	<u>125,114</u>	<u>\$ (24,960)</u>	<u>93,570</u>	<u>\$ 118,530</u>	
FUND BALANCE - Beginning of Year		<u>752,945</u>		<u>1,238,109</u>		
FUND BALANCE - Current		<u>\$ 878,059</u>		<u>\$ 1,331,679</u>		