

City of Mesquite, Texas

Year-to-Date Financial Report

As of December 31, 2018





CITY OF MESQUITE, TEXAS
General Fund
Balance Sheet
As of December 31, 2018

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 19,025,390	\$ 24,391,286
Receivables (net of allowance)	35,812,220	36,804,242
Inventory	1,017,061	828,985
Prepays	27,821	3,319
Accrued Interest	8,199	15,754
Total Assets	\$ 55,890,691	\$ 62,043,586
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 3,439,305	\$ 3,049,118
Deposits	323,810	398,004
Deferred Revenue	34,244,942	35,155,679
Total Liabilities	38,008,057	38,602,801
 Fund Balance		
Non-Spendable	1,044,882	832,304
Assigned	2,250,149	2,966,759
Unassigned	14,587,603	19,641,722
Total Fund Balance	17,882,634	23,440,785
Total Liabilities and Fund Balance	\$ 55,890,691	\$ 62,043,586



CITY OF MESQUITE, TEXAS
General Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through December 31, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			%
	Original Budget	Year-to-Date 2018	Original Budget	Year-to-Date 2019	Budget Variance	
REVENUES						
Taxes						
Ad valorem	\$ 47,952,000	\$ 22,783,168	\$ 55,424,000	\$ 29,532,881	\$ (25,891,119)	53.29%
Gross receipts	7,560,000	353,078	7,625,000	89,314	(7,535,686)	1.17%
Sales	32,520,000	2,353,652	33,105,000	2,512,714	(30,592,286)	7.59%
Licenses, permits, and fees	2,206,100	311,871	2,263,100	297,032	(1,966,068)	13.13%
Fines and forfeitures	2,872,000	273,055	2,902,000	427,670	(2,474,330)	14.74%
Investment Income	300,000	33,807	324,000	120,491	(203,509)	37.19%
Charges for service	13,666,100	2,213,003	14,747,980	2,197,688	(12,550,292)	14.90%
Intergovernmental	150,000	28,366	150,000	-	(150,000)	0.00%
Contributions and Donations	140,000	31,666	140,000	36,037	(103,963)	25.74%
Other revenues	842,100	233,345	922,100	70,102	(851,998)	7.60%
Transfers in	5,750,000	1,402,200	5,750,000	1,402,200	(4,347,800)	24.39%
Total Revenues	113,958,300	30,017,211	123,353,180	36,686,129	(86,667,051)	29.74%
EXPENDITURES						
General government	12,245,740	3,242,041	12,830,180	2,913,465	9,916,715	22.71%
Fire services	26,863,680	6,506,286	28,773,210	6,979,141	21,794,069	24.26%
Police services	33,799,970	8,586,974	36,475,740	8,661,889	27,813,851	23.75%
Public works	13,112,890	2,582,368	13,808,110	3,036,670	10,771,440	21.99%
Planning and development services	2,637,690	601,159	3,084,340	710,189	2,374,151	23.03%
Library services	2,176,600	472,161	2,153,840	501,058	1,652,782	23.26%
Parks and recreation operations	7,814,580	1,729,198	8,177,490	1,680,924	6,496,566	20.56%
Parks and recreation 4B reimbursement	(7,085,650)	(1,950,000)	(5,854,850)	(1,500,000)	(4,354,850)	25.62%
Housing and community services	1,837,210	324,860	1,754,630	412,006	1,342,624	23.48%
Neighborhood services	1,197,050	226,686	1,390,680	251,698	1,138,982	18.10%
Non-departmental						
Debt Service	15,500,000	9,900,000	18,000,000	10,100,000	7,900,000	56.11%
Insurance	1,334,600	66,360	1,444,480	-	1,444,480	0.00%
Public Safety Equipment	1,680,000	-	452,000	-	452,000	0.00%
Foreclosed Properties	2,000	569	1,500	564	936	37.60%
Reserve Appropriation	831,820	85,975	851,670	397,104	454,566	46.63%
Total Expenditures	113,948,180	32,374,637	123,343,020	34,144,708	89,198,312	27.68%
INCREASE (DECREASE) IN FUND BALANCE	\$ 10,120	(2,357,426)	\$ 10,160	2,541,421	\$ 2,531,261	
FUND BALANCE - Beginning of Year		20,240,060		20,899,364		
FUND BALANCE - Current		\$ 17,882,634		\$ 23,440,785		



CITY OF MESQUITE, TEXAS
General Fund
Expenditure Detail
Year-to-Date Through December 31, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2018	Original Budget	Year-to-Date 2019	Budget Variance	%
General Government						
City Council	\$ 147,190	\$ 44,372	\$ 157,490	\$ 40,263	\$ 117,227	25.57%
City Manager	1,390,900	312,093	1,477,640	368,379	1,109,261	24.93%
Economic Development	350,530	56,676	383,520	96,873	286,647	25.26%
Communications and Marketing	535,200	132,339	532,470	113,560	418,910	21.33%
Mesquite Art Center	111,410	36,360	131,330	9,766	121,564	7.44%
Building Maintenance	2,569,380	492,080	2,591,910	599,184	1,992,726	23.12%
City Secretary	498,950	113,841	513,590	108,989	404,601	21.22%
City Attorney	1,183,120	263,236	1,255,570	340,592	914,978	27.13%
Human Resource Administration	1,123,600	245,275	1,183,450	269,553	913,897	22.78%
Risk Management	-	(17,941)	-	(18,921)	18,921	0.00%
Finance Administration	357,340	92,788	311,010	(7,762)	318,772	-2.50%
Accounting	498,500	111,601	575,950	138,533	437,417	24.05%
Warehouse	242,500	57,460	250,800	62,028	188,772	24.73%
Print Shop/Mailroom	261,180	56,237	268,390	74,511	193,879	27.76%
Purchasing	423,380	108,366	440,390	135,175	305,215	30.69%
Transportation Pool	-	(613)	-	213	(213)	0.00%
Central Copy	-	(26,094)	-	(11,422)	11,422	0.00%
Tax Office	756,320	239,292	808,470	279,846	528,624	34.61%
Municipal Court	1,180,210	300,581	1,296,170	312,933	983,237	24.14%
Budget and Financial Analysis	413,700	101,079	441,260	106,979	334,281	24.24%
IT Telecommunications	202,330	523,013	210,770	(105,807)	316,577	-50.20%
Total General Government	12,245,740	3,242,041	12,830,180	2,913,465	9,916,715	22.71%
Fire Services						
Fire Administration	1,242,200	313,901	1,264,110	387,414	876,696	30.65%
Fire Operations	22,496,820	5,181,772	24,087,040	5,582,019	18,505,021	23.17%
Emergency Medical Services	1,141,920	319,954	1,184,780	315,486	869,294	26.63%
Fire Prevention	1,283,030	347,257	1,512,010	342,021	1,169,989	22.62%
Fire Training	480,440	290,218	498,490	295,318	203,172	59.24%
Emergency Management	219,270	53,184	226,780	56,883	169,897	25.08%
Total Fire Services	26,863,680	6,506,286	28,773,210	6,979,141	21,794,069	24.26%
Police Services						
Police Administration	1,052,550	249,937	1,123,730	268,104	855,626	23.86%
Police Patrol/Traffic	16,651,900	4,411,651	18,504,490	4,187,173	14,317,317	22.63%
Police Criminal Investigation	6,698,070	1,661,297	7,119,740	1,806,368	5,313,372	25.37%
Police School Resource Officers	1,263,000	417,124	1,498,000	537,909	960,091	35.91%
Police Technical Services	6,785,100	1,498,918	6,880,020	1,495,480	5,384,540	21.74%
Police Staff Support	1,349,350	348,047	1,349,760	366,855	982,905	27.18%
Total Police Services	33,799,970	8,586,974	36,475,740	8,661,889	27,813,851	23.75%
Public Works						
Public Works Administration	510,060	105,135	539,380	128,065	411,315	23.74%
Traffic Engineering	1,009,530	165,378	1,040,420	190,986	849,434	18.36%
Street Lighting	1,234,650	194,070	1,234,930	191,897	1,043,033	15.54%
Engineering	(279,140)	(179,797)	(510,500)	20,936	(531,436)	-4.10%
Solid Waste Collection-Residential	5,599,750	1,321,015	6,036,560	1,320,104	4,716,456	21.87%
Compost Facility Operations	512,480	52,530	506,240	64,563	441,677	12.75%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2018	Original Budget	Year-to-Date 2019	Budget Variance	%
Street Maintenance Service Center	3,104,830	661,313	3,369,780	766,339	2,603,441	22.74%
Total Public Works	13,112,890	2,582,368	13,808,110	3,036,670	10,771,440	21.99%
Planning and Development Services						
Planning and Development Admin	308,130	70,482	302,170	99,509	202,661	32.93%
Building Inspection	1,113,640	295,359	1,533,500	368,583	1,164,917	24.04%
Licensing and Compliance (Food Insp)	586,940	117,090	552,000	129,490	422,510	23.46%
Planning and Zoning	443,460	84,105	554,770	82,209	472,561	14.82%
Historic Preservation	95,520	20,617	91,900	30,398	61,502	33.08%
Repair and Demolition	90,000	13,506	50,000	-	50,000	0.00%
Total Planning and Development Svcs	2,637,690	601,159	3,084,340	710,189	2,374,151	23.03%
Library Services						
Administration	713,500	230,031	721,770	214,644	507,126	29.74%
North Branch	582,940	117,514	549,460	106,151	443,309	19.32%
Central Branch	880,160	124,616	882,610	180,263	702,347	20.42%
Total Library Services	2,176,600	472,161	2,153,840	501,058	1,652,782	23.26%
Parks and Recreation						
Parks and Recreation Administration	511,870	123,486	540,720	172,595	368,125	31.92%
Parks Operations	3,604,170	791,861	3,810,140	713,302	3,096,838	18.72%
Tennis	120,370	29,556	124,970	28,029	96,941	22.43%
Special Events	253,030	63,837	265,030	65,215	199,815	24.61%
Recreation	2,862,340	719,066	2,936,600	672,133	2,264,467	22.89%
Pools	462,800	1,392	500,030	29,650	470,380	5.93%
Total Parks and Recreation	7,814,580	1,729,198	8,177,490	1,680,924	6,496,566	20.56%
Parks and Recreation - 4B Reimbursement	(7,085,650)	(1,950,000)	(5,854,850)	(1,500,000)	(4,354,850)	25.62%
Housing and Community Services						
Community Services Administration	151,570	15,613	62,200	15,309	46,891	24.61%
Public Health Clinic	108,810	20,509	110,480	15,079	95,401	13.65%
Mesquite Public Transportation	210,000	45,504	190,000	62,511	127,489	32.90%
Volunteer Services	80,170	15,692	90,660	20,086	70,574	22.16%
Animal Services	1,286,660	227,542	1,301,290	299,021	1,002,269	22.98%
Total Housing and Community Svcs	1,837,210	324,860	1,754,630	412,006	1,342,624	23.48%
Neighborhood Services						
Neighborhood Services Administration	198,610	69,178	295,090	72,837	222,253	24.68%
Environmental Code Inspection	845,550	142,094	922,920	155,986	766,934	16.90%
Neighborhood Vitality	152,890	15,414	172,670	22,875	149,795	13.25%
Total Neighborhood Services	1,197,050	226,686	1,390,680	251,698	1,138,982	18.10%
Non-Departmental						
Debt Service	15,500,000	9,900,000	18,000,000	10,100,000	7,900,000	56.11%
Insurance	1,334,600	66,360	1,444,480	-	1,444,480	0.00%
Public Safety Equipment	1,680,000	-	452,000	-	452,000	0.00%
Foreclosed Properties	2,000	569	1,500	564	936	37.60%
Reserve Appropriation	831,820	85,975	851,670	397,104	454,566	46.63%
Total Non Departmental	19,348,420	10,052,904	20,749,650	10,497,668	10,251,982	50.59%
TOTAL GENERAL FUND EXPENDITURES	\$ 113,948,180	\$ 32,374,637	\$ 123,343,020	\$ 34,144,708	\$ 89,198,312	27.68%



CITY OF MESQUITE, TEXAS
(4B) Mesquite Quality of Life Corporation
Balance Sheet with Revenue & Expenditures
As of December 31, 2018

Description	Prior Year	Current Year
ASSETS		
Pooled cash and investments	\$ 3,377,442	\$ (654,129)
Receivable (Net of Allowance)	105,060	1,511,257
Accrued Interest	2,723	731
	<u>\$ 3,485,225</u>	<u>\$ 857,859</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 177,400	\$ 794,614
	<u>177,400</u>	<u>794,614</u>
 Fund Balance		
Beginning Balance	6,086,769	2,415,563
Add Revenues:		
Sales Tax	784,551	837,571
Investment Income	8,639	5,627
Intergovernmental	14,851	28,354
	<u>808,041</u>	<u>871,552</u>
Less Expenditures:		
Quality of Life Corporation Administration	50,001	50,001
Transportation	476,674	879,052
Parks and Recreation	2,259,405	1,757,216
Airport	322,265	(2,399)
Transfers Out - Debt Service	478,640	540,000
	<u>3,586,985</u>	<u>3,223,870</u>
Total Expenditures	<u>3,586,985</u>	<u>3,223,870</u>
Ending Fund Balance	<u>3,307,825</u>	<u>63,245</u>
Total Liabilities and Fund Balance	<u>\$ 3,485,225</u>	<u>\$ 857,859</u>



CITY OF MESQUITE, TEXAS
Water Sewer Operating Fund
Working Capital Report
As of December 31, 2018

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 23,849,787	\$ 27,972,713
Receivables (net of allowance)	5,135,985	4,978,036
Inventory	270,995	318,864
Accrued Interest	17,623	38,060
	29,274,390	33,307,673
CURRENT LIABILITIES		
Accounts Payable	2,045,517	2,163,487
Deposits	3,786,384	3,911,313
Accrued Compensated Absences - current	178,458	199,527
	6,010,359	6,274,327
CURRENT WORKING CAPITAL	\$ 23,264,031	\$ 27,033,346
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 3,769,315



CITY OF MESQUITE, TEXAS
Water and Sewer Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through December 31, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2018	Original Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Water Sales	\$ 34,500,000	\$ 6,410,815	\$ 36,052,500	\$ 6,764,169	\$ (29,288,331)	18.76%
Water Taps & Connections	25,000	9,218	25,000	8,088	(16,912)	32.35%
Penalties and Admin Fees	1,003,000	262,950	1,003,000	283,876	(719,124)	28.30%
Sale of Bulk Water	925,000	640,970	750,000	592,896	(157,104)	79.05%
Sewer Service Charges	28,060,000	5,181,544	29,322,700	5,638,446	(23,684,254)	19.23%
Sewer Taps & Connections	60,000	18,750	60,000	16,750	(43,250)	27.92%
Other Charges for Service	17,000	2,473	17,000	2,080	(14,920)	12.24%
Total Operating Revenues	<u>64,590,000</u>	<u>12,526,720</u>	<u>67,230,200</u>	<u>13,306,305</u>	<u>(53,923,895)</u>	19.79%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,451,770	483,972	1,500,000	479,674	(1,020,326)	31.98%
Other	400,000	182,123	600,000	255,513	(344,487)	42.59%
Total Non-Operating Revenues	<u>1,851,770</u>	<u>666,095</u>	<u>2,100,000</u>	<u>735,187</u>	<u>(1,364,813)</u>	35.01%
Total Revenues	<u>66,441,770</u>	<u>13,192,815</u>	<u>69,330,200</u>	<u>14,041,492</u>	<u>(55,288,708)</u>	20.25%
EXPENSES						
Operating Expenditures:						
Finance - Collections	3,883,670	339,644	4,170,440	975,852	3,194,588	23.40%
Water & Sewer Administration	427,280	90,594	525,710	94,927	430,783	18.06%
Infrastructure Management	173,060	58,733	277,330	45,133	232,197	16.27%
GIS Operations	717,200	148,435	781,760	138,315	643,445	17.69%
Water Production	23,727,280	6,165,248	26,090,750	6,496,898	19,593,852	24.90%
Meter Services	1,036,480	246,911	1,056,760	251,618	805,142	23.81%
Water Distribution	2,206,780	525,073	2,296,840	491,476	1,805,364	21.40%
Wastewater Collection	1,558,870	337,578	1,804,770	391,486	1,413,284	21.69%
Wastewater Treatment	9,379,810	3,116,749	9,939,600	3,559,859	6,379,741	35.81%
Chiller Plant Operations	399,450	69,502	399,450	57,956	341,494	14.51%
Total Operating Expenses	<u>43,509,880</u>	<u>11,098,467</u>	<u>47,343,410</u>	<u>12,503,520</u>	<u>34,839,890</u>	26.41%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,451,770	483,972	1,500,000	479,674	1,020,326	31.98%
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	9,762,020	3,732,305	10,136,920	5,668,005	4,468,915	55.91%
Water & Sewer Insurance	1,405,000	346,275	1,405,000	346,275	1,058,725	24.65%
Water & Sewer Capital	920,400	88,351	751,550	26,153	725,397	3.48%
Water & Sewer Reserves	457,000	88,636	457,000	236,595	220,405	51.77%
Total Non-Operating Expenses	<u>18,546,190</u>	<u>5,879,539</u>	<u>18,800,470</u>	<u>7,896,702</u>	<u>10,903,768</u>	42.00%
Total Expenses	<u>62,056,070</u>	<u>16,978,006</u>	<u>66,143,880</u>	<u>20,400,222</u>	<u>45,743,658</u>	30.84%
NET INCOME (LOSS)	<u>\$ 4,385,700</u>	<u>\$ (3,785,191)</u>	<u>\$ 3,186,320</u>	<u>\$ (6,358,730)</u>	<u>\$ (9,545,050)</u>	



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Working Capital Report
As of December 31, 2018

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 697,099	\$ 504,010
Receivables	309,375	273,205
Accrued Interest	988	1,405
	1,007,462	778,620
CURRENT LIABILITIES		
Accounts Payable	-	3,321
Deposits	1,056	1,056
Accrued Compensated Absences - current	54,696	32,917
	55,752	37,294
CURRENT WORKING CAPITAL	\$ 951,710	\$ 741,326
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ (210,384)



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through December 31, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2018	Original Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Residential Drainage Charge	\$ 1,980,000	\$ 326,805	\$ 2,000,000	\$ 371,805	\$ (1,628,195)	18.59%
Commercial Drainage Charge	1,800,000	405,163	1,900,000	422,967	(1,477,033)	22.26%
Total Operating Revenues	<u>3,780,000</u>	<u>731,968</u>	<u>3,900,000</u>	<u>794,772</u>	<u>(3,105,228)</u>	
Non-Operating Revenues:						
Interest on Investments	8,000	2,519	18,000	8,914	(9,086)	49.52%
Transfers In	24,340	24,340	37,070	37,070	-	100.00%
Total Non-Operating Revenues	<u>32,340</u>	<u>26,859</u>	<u>55,070</u>	<u>45,984</u>	<u>(9,086)</u>	
Total Revenues	<u>3,812,340</u>	<u>758,827</u>	<u>3,955,070</u>	<u>840,756</u>	<u>(3,114,314)</u>	21.26%
EXPENSES						
Operating Expenditures:						
Personal Services	465,620	119,019	498,800	162,590	336,210	32.60%
Supplies	9,870	944	9,870	257	9,613	2.60%
Contractual Services	268,700	34,109	281,730	42,568	239,162	15.11%
Capital Outlay	139,740	-	2,000	-	2,000	0.00%
Total Operating Expenses	<u>883,930</u>	<u>154,072</u>	<u>792,400</u>	<u>205,415</u>	<u>584,985</u>	25.92%
Non-Operating Expenses:						
Debt Service	512,000	-	399,970	-	399,970	0.00%
Transfers Out - Projects	2,500,000	625,000	2,500,000	625,000	1,875,000	25.00%
Total Non-Operating Expenses	<u>3,012,000</u>	<u>625,000</u>	<u>2,899,970</u>	<u>625,000</u>	<u>2,274,970</u>	21.55%
Total Expenses	<u>3,895,930</u>	<u>779,072</u>	<u>3,692,370</u>	<u>830,415</u>	<u>2,859,955</u>	22.49%
NET INCOME (LOSS)	<u>\$ (83,590)</u>	<u>\$ (20,245)</u>	<u>\$ 262,700</u>	<u>\$ 10,341</u>	<u>\$ (254,359)</u>	



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Working Capital Report
As of December 31, 2018

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
CURRENT ASSETS		
Pooled cash and investments	\$ (72,098)	\$ (22,326)
Receivables (net of allowance)	54,081	50,368
Inventory	44,495	47,118
 Total Current Assets	 <u>26,478</u>	 <u>75,160</u>
CURRENT LIABILITIES		
Accounts payable	18	-
Deposits	30,181	30,229
Accrued comp absences - current	51,783	-
 Total Current Liabilities	 <u>81,982</u>	 <u>30,229</u>
CURRENT WORKING CAPITAL	<u>\$ (55,504)</u>	<u>\$ 44,931</u>
 CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		 <u><u>\$ 100,435</u></u>



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Statement of Revenues and Expenditures
Year-to-Date Through December 31, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2018	Original Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Hangar Rentals	\$ 631,820	\$ 140,488	\$ 621,060	\$ 148,190	\$ (472,870)	23.86%
Tie Downs	7,500	1,845	7,500	1,474	(6,026)	19.65%
Fuel Sales	1,274,740	242,726	1,443,250	139,595	(1,303,655)	9.67%
Oil Sales	2,000	117	2,000	552	(1,448)	27.60%
Airport Lease Receipts	13,170	4,644	13,450	15,204	1,754	113.04%
Pilot Supplies	2,500	706	8,000	403	(7,597)	5.04%
Tenant Utility Receipts	3,500	1,380	5,000	891	(4,109)	17.82%
Total Operating Revenues	<u>1,935,230</u>	<u>391,906</u>	<u>2,100,260</u>	<u>306,309</u>	<u>(1,793,951)</u>	14.58%
Non-Operating Revenues:						
Reimbursements	50,000	-	50,000	-	(50,000)	0.00%
Interest on Investments	-	(6)	-	469	469	0.00%
Total Non-Operating Revenues	<u>50,000</u>	<u>(6)</u>	<u>50,000</u>	<u>469</u>	<u>(49,531)</u>	0.94%
Total Revenues	<u>1,985,230</u>	<u>391,900</u>	<u>2,150,260</u>	<u>306,778</u>	<u>(1,843,482)</u>	14.27%
EXPENSES						
Operating Expenditures:						
Personal Services	435,410	78,574	517,940	98,179	419,761	18.96%
Supplies - Other	11,480	3,377	19,180	6,939	12,241	36.18%
Supplies - Fuel	917,810	197,192	934,850	80,324	854,526	8.59%
Contractual Services	310,400	62,622	446,560	117,903	328,657	26.40%
Capital Outlay	3,000	1,155	20,000	10,761	9,239	53.81%
Total Operating Expenses	<u>1,678,100</u>	<u>342,920</u>	<u>1,938,530</u>	<u>314,106</u>	<u>1,624,424</u>	16.20%
Non-Operating Expenses:						
Transfers Out - Debt	199,810	49,500	199,810	49,500	150,310	24.77%
Total Non-Operating Expenses	<u>199,810</u>	<u>49,500</u>	<u>199,810</u>	<u>49,500</u>	<u>150,310</u>	24.77%
Total Expenses	<u>1,877,910</u>	<u>392,420</u>	<u>2,138,340</u>	<u>363,606</u>	<u>1,774,734</u>	17.00%
NET INCOME (LOSS)	<u>\$ 107,320</u>	<u>\$ (520)</u>	<u>\$ 11,920</u>	<u>\$ (56,828)</u>	<u>\$ (68,748)</u>	



**CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Working Capital Report
As of December 31, 2018**

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 186,056	\$ 164,783
Receivables (net of allowance)	21,025	217
Inventory	9,969	9,969
	217,050	174,969
CURRENT LIABILITIES		
Accounts Payable	68,788	24,778
	68,788	24,778
CURRENT WORKING CAPITAL	<u>\$ 148,262</u>	<u>\$ 150,191</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u>\$ 1,930</u>



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Statement of Revenues and Expenditures
Year-to-Date Through December 31, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2018	Original Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Green Fees	\$ 605,000	\$ 113,155	\$ 605,000	\$ 100,338	\$ (504,662)	16.58%
Golf Cart Rental Fees	312,000	69,753	312,000	49,011	(262,989)	15.71%
Driving Range Fees	70,000	14,052	70,000	11,811	(58,189)	16.87%
Concession Sales	95,000	17,277	95,000	13,365	(81,635)	14.07%
Pro Shop Merchandise Sales	50,000	15,113	50,000	10,163	(39,837)	20.33%
Mesquite Private Golf Club	8,000	3,671	8,000	3,400	(4,600)	0.00%
Total Operating Revenues	<u>1,140,000</u>	<u>233,021</u>	<u>1,140,000</u>	<u>188,088</u>	<u>(951,912)</u>	16.50%
Non-Operating Revenues:						
Reimbursements	10,000	596	10,000	306	(9,694)	3.06%
Investment Income	-	-	-	1,492	1,492	0.00%
Total Non-Operating Revenues	<u>10,000</u>	<u>596</u>	<u>10,000</u>	<u>1,798</u>	<u>(8,202)</u>	0.00%
Total Revenues	<u>1,150,000</u>	<u>233,617</u>	<u>1,150,000</u>	<u>189,886</u>	<u>(960,114)</u>	16.51%
EXPENSES						
Operating Expenditures:						
Personal Services	689,090	160,092	680,940	153,968	526,972	22.61%
Supplies	109,720	26,596	80,720	13,863	66,857	17.17%
Pro Shop Merchandise	40,000	3,727	40,000	6,283	33,717	15.71%
Contractual Services	44,600	10,151	40,730	7,255	33,475	17.81%
Utilities	111,080	37,525	121,500	12,719	108,781	10.47%
Maintenance & Vehicle Charges	61,390	14,110	86,200	7,488	78,712	8.69%
Capital Outlay - Lease Payments	70,000	16,466	78,000	22,499	55,501	28.84%
Total Operating Expenses	<u>1,125,880</u>	<u>268,667</u>	<u>1,128,090</u>	<u>224,075</u>	<u>904,015</u>	19.86%
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>1,125,880</u>	<u>268,667</u>	<u>1,128,090</u>	<u>224,075</u>	<u>904,015</u>	19.86%
NET INCOME (LOSS)	<u>\$ 24,120</u>	<u>\$ (35,050)</u>	<u>\$ 21,910</u>	<u>\$ (34,189)</u>	<u>\$ (56,099)</u>	



CITY OF MESQUITE, TEXAS
Group Medical Insurance Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through December 31, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2018	Original Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Contributions - City:						
Medical Insurance	\$ 10,370,000	\$ 2,592,500	\$ 11,163,570	\$ 2,790,893	\$ (8,372,677)	25.00%
Life/Dental/Vision Insurance	1,125,000	323,494	1,125,000	354,046	(770,954)	31.47%
Contributions - Other:						
Employee - Medical	1,720,000	425,823	1,892,000	377,658	(1,514,342)	19.96%
Retirees - Medical	1,450,000	356,783	1,514,680	354,729	(1,159,951)	23.42%
Copay Health Clinic - Medical	32,500	8,456	32,500	2,766	(29,734)	8.51%
Copay Health Clinic - Pharmacy	450,000	83,893	450,000	28,592	(421,408)	6.35%
Critical Care	80,000	23,603	80,000	24,543	(55,457)	30.68%
Health Surcharge	106,000	32,272	106,000	35,069	(70,931)	33.08%
Stop Loss and Other Reimbursements	150,000	-	150,000	24,316	(125,684)	16.21%
Transfers In	-	-	-	-	-	0.00%
Total Revenues	15,483,500	3,846,824	16,513,750	3,992,612	(12,521,138)	24.18%
EXPENDITURES						
Operating Costs	241,410	11,662	241,410	12,147	229,263	5.03%
Health Claims	8,400,000	2,482,362	8,475,000	3,576,062	4,898,938	42.20%
HSA Employer Contributions	1,400,000	2,275	1,400,000	986,150	413,850	70.44%
Pharmaceutical Costs	3,000,000	703,257	2,550,000	742,163	1,807,837	29.10%
Health Clinic Operating	513,500	116,511	513,500	40,015	473,485	7.79%
Vision Claims	126,000	30,747	126,000	22,266	103,734	17.67%
Life/Dental/LT Disability/Critical Care	1,327,100	253,918	1,327,100	324,962	1,002,138	24.49%
Retirees Medical Supplemental	1,059,900	181,228	1,059,900	178,904	880,996	16.88%
Administrative Fee - Medical	452,500	95,085	125,200	101,369	23,831	80.97%
Stop Loss Coverage Fee	416,750	88,242	416,750	91,547	325,203	21.97%
Employee Wellness Program	12,000	9,722	12,240	1,302	10,938	10.64%
Employee Assistance Program	27,000	6,887	27,000	4,710	22,290	17.44%
Total Expenditures	16,976,160	3,981,896	16,274,100	6,081,597	10,192,503	37.37%
INCREASE (DECREASE) IN FUND BALANCE	\$ (1,492,660)	(135,072)	\$ 239,650	(2,088,985)	\$ (2,328,635)	
FUND BALANCE - Beginning of Year		(5,150,429)		(4,492,448)		
FUND BALANCE - Current		\$ (5,285,501)		\$ (6,581,433)		



CITY OF MESQUITE, TEXAS
General Liability Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through December 31, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2018	Original Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Contributions - City:						
Workers Compensation	\$ 1,640,500	\$ 438,869	\$ 1,740,000	\$ 440,683	\$ (1,299,317)	25.33%
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	8,885	135,000	52,405	(82,595)	38.82%
Investment Income	7,500	2,866	15,000	13,240	(1,760)	88.27%
Total Revenues	3,078,000	796,895	3,295,000	852,603	(2,442,397)	25.88%
EXPENDITURES						
Risk Management Services	331,210	90,000	391,870	90,000	301,870	22.97%
Legal Services	200,000	125,619	230,000	20,562	209,438	8.94%
Unemployment Insurance	30,000	-	30,000	-	30,000	0.00%
Self-Insurance Premiums	640,000	210,881	640,000	196,231	443,769	30.66%
Employee Bonds	5,000	820	5,000	1,207	3,793	24.14%
Claims - Workers Compensation	1,250,000	160,545	1,250,000	307,607	942,393	24.61%
Claims - General Liability	425,000	15,568	425,000	101,901	323,099	23.98%
Other	15,460	8,614	125,460	49,976	75,484	39.83%
Total Expenditures	2,896,670	612,047	3,097,330	767,484	2,329,846	24.78%
INCREASE (DECREASE) IN FUND BALANCE	\$ 181,330	184,848	\$ 197,670	85,119	\$ (112,551)	
FUND BALANCE - Beginning of Year		(1,001,928)		(489,178)		
FUND BALANCE - Current		\$ (817,080)		\$ (404,059)		



CITY OF MESQUITE, TEXAS
Hotel Occupancy Tax Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through December 31, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2018	Original Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Hotel/Motel Tax	\$ 1,360,000	\$ 313,527	\$ 1,400,000	\$ 338,503	\$ (1,061,497)	24.18%
Investment Income	6,500	2,856	18,000	13,599	(4,401)	75.55%
Total Revenues	<u>1,366,500</u>	<u>316,383</u>	<u>1,418,000</u>	<u>352,102</u>	<u>(1,065,898)</u>	24.83%
EXPENDITURES						
City Projects	393,000	67,216	335,000	38,549	296,451	11.51%
Mesquite Convention & Visitors Bureau	693,660	87,826	696,000	194,368	501,632	27.93%
Arts Council	152,400	34,097	174,000	15,095	158,905	8.68%
Historic Commission	152,400	33,674	174,000	14,903	159,097	8.56%
Total Expenditures	<u>1,391,460</u>	<u>222,813</u>	<u>1,379,000</u>	<u>262,915</u>	<u>1,116,085</u>	19.07%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (24,960)</u>	<u>93,570</u>	<u>\$ 39,000</u>	<u>89,187</u>	<u>\$ 50,187</u>	
FUND BALANCE - Beginning of Year		<u>1,238,109</u>		<u>1,726,816</u>		
FUND BALANCE - Current		<u>\$ 1,331,679</u>		<u>\$ 1,816,003</u>		