

City of Mesquite, Texas

Year-to-Date Financial Report

As of March 31, 2019





CITY OF MESQUITE, TEXAS
General Fund
Balance Sheet
As of March 31, 2019

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 33,793,351	\$ 35,800,627
Receivables (net of allowance)	9,676,014	10,611,422
Inventory	1,126,100	934,890
Prepays	28,444	10,696
Accrued Interest	18,725	38,404
Due from Other Funds	-	-
Total Assets	\$ 44,642,634	\$ 47,396,039
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 3,172,152	\$ 2,350,696
Deposits	356,855	270,030
Deferred Revenue	8,001,403	9,212,910
Total Liabilities	11,530,409	11,833,636
Fund Balance		
Non-Spendable	1,154,544	945,585
Assigned	3,122,752	3,122,897
Unassigned	28,834,928	31,493,920
Total Fund Balance	33,112,225	35,562,403
Total Liabilities and Fund Balance	\$ 44,642,634	\$ 47,396,039



CITY OF MESQUITE, TEXAS
General Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through March 31, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Budget Variance	%
REVENUES						
Taxes						
Ad valorem	\$ 47,952,000	\$ 46,898,779	\$ 55,424,000	\$ 54,052,992	\$ (1,371,008)	97.53%
Gross receipts	7,560,000	2,333,613	7,625,000	2,191,076	(5,433,924)	28.74%
Sales	32,520,000	10,891,736	33,105,000	11,092,752	(22,012,248)	33.51%
Licenses, permits, and fees	2,206,100	869,154	2,263,100	846,233	(1,416,867)	37.39%
Fines and forfeitures	2,872,000	1,087,641	2,902,000	1,250,209	(1,651,791)	43.08%
Investment Income	300,000	100,246	449,000	370,996	(78,004)	82.63%
Charges for service	13,766,100	5,354,013	14,990,980	6,065,569	(8,925,411)	40.46%
Intergovernmental	150,000	85,673	150,000	65,306	(84,694)	43.54%
Contributions and Donations	40,000	81,624	140,000	91,848	(48,152)	65.61%
Other revenues	842,100	343,343	957,950	175,797	(782,153)	18.35%
Transfers in	5,750,000	2,804,400	5,750,000	2,804,400	(2,945,600)	48.77%
Total Revenues	113,958,300	70,850,221	123,757,030	79,007,178	(44,749,852)	63.84%
EXPENDITURES						
General government	12,405,194	5,821,699	12,994,744	6,465,604	6,529,140	49.76%
Fire services	26,870,001	12,928,514	28,773,472	13,651,253	15,122,220	47.44%
Police services	33,814,708	15,985,842	36,475,740	17,380,422	19,095,318	47.65%
Public works	13,113,487	5,651,907	13,808,110	6,182,812	7,625,298	44.78%
Planning and development services	2,637,690	1,339,897	3,146,340	1,354,198	1,792,142	43.04%
Library services	2,176,610	985,109	2,153,840	976,650	1,177,190	45.34%
Parks and recreation operations	7,814,917	3,502,451	8,200,030	3,425,055	4,774,975	41.77%
Parks and recreation 4B reimbursement	(7,085,650)	(3,900,000)	(5,854,850)	(3,000,000)	(2,854,850)	51.24%
Housing and community services	1,837,270	757,524	1,754,690	858,045	896,645	48.90%
Neighborhood services	1,317,069	500,679	1,503,310	563,501	939,809	37.48%
Non-departmental						
Debt Service	15,500,000	13,800,000	18,000,000	14,700,000	3,300,000	81.67%
Insurance	1,334,600	127,374	1,444,480	962,987	481,493	66.67%
Public Safety Equipment	1,680,000	-	452,000	-	452,000	0.00%
Foreclosed Properties	2,000	980	1,500	877	623	58.44%
Reserve Appropriation	867,880	465,996	887,110	836,826	50,284	94.33%
Total Expenditures	114,285,775	57,967,970	123,740,516	64,358,229	59,382,287	52.01%
INCREASE (DECREASE) IN FUND BALANCE	\$ (327,475)	12,882,251	\$ 16,514	14,648,949	\$ 14,632,435	
FUND BALANCE - Beginning of Year		20,229,974		20,913,454		
FUND BALANCE - Current		\$ 33,112,225		\$ 35,562,403		



CITY OF MESQUITE, TEXAS
General Fund
Expenditure Detail
Year-to-Date Through March 31, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Budget Variance	%
General Government						
City Council	\$ 147,190	\$ 75,043	\$ 157,490	\$ 72,148	\$ 85,342	45.81%
City Manager	1,390,900	600,613	1,478,692	668,401	810,291	45.20%
Economic Development	390,530	119,689	417,569	186,501	231,068	44.66%
Communications and Marketing	600,780	246,819	541,783	232,281	309,502	42.87%
Mesquite Art Center	111,410	61,188	131,330	49,352	81,978	37.58%
Building Maintenance	2,569,380	1,158,942	2,591,910	1,282,500	1,309,410	49.48%
City Secretary	498,950	303,224	513,590	263,658	249,932	51.34%
City Attorney	1,183,120	545,284	1,375,720	687,722	687,998	49.99%
Human Resource Administration	1,123,600	537,234	1,183,450	579,053	604,397	48.93%
Risk Management	47,000	(18,701)	-	(7,360)	7,360	0.00%
Finance Administration	357,340	160,894	311,010	183,839	127,171	59.11%
Accounting	498,500	263,419	575,950	280,162	295,788	48.64%
Warehouse	242,510	113,460	250,800	124,536	126,264	49.66%
Print Shop/Mailroom	261,180	128,508	268,390	143,575	124,815	53.49%
Purchasing	423,380	210,596	440,390	229,180	211,210	52.04%
Transportation Pool	-	(599)	-	(235)	235	0.00%
Central Copy	-	(47,905)	-	(12,309)	12,309	0.00%
Tax Office	756,320	450,788	808,470	540,018	268,452	66.80%
Municipal Court	1,180,210	594,583	1,296,170	624,755	671,415	48.20%
Budget and Financial Analysis	413,700	183,967	441,260	210,040	231,220	47.60%
IT Telecommunications	209,194	134,653	210,770	127,788	82,982	60.63%
Total General Government	12,405,194	5,821,699	12,994,744	6,465,604	6,529,140	49.76%
Fire Services						
Fire Administration	1,242,462	652,049	1,264,372	742,161	522,211	58.70%
Fire Operations	22,496,820	10,387,670	24,087,040	10,879,894	13,207,146	45.17%
Emergency Medical Services	1,147,978	583,904	1,184,780	570,695	614,085	48.17%
Fire Prevention	1,283,030	667,192	1,512,010	751,766	760,244	49.72%
Fire Training	480,440	541,977	498,490	605,116	(106,626)	121.39%
Emergency Management	219,270	95,722	226,780	101,620	125,160	44.81%
Total Fire Services	26,870,001	12,928,514	28,773,472	13,651,253	15,122,220	47.44%
Police Services						
Police Administration	1,052,550	487,152	1,123,730	529,832	593,899	47.15%
Police Patrol/Traffic	16,741,917	7,874,998	18,504,490	8,716,894	9,787,596	47.11%
Police Criminal Investigation	6,615,337	3,196,953	7,119,740	3,572,292	3,547,448	50.17%
Police School Resource Officers	1,264,472	723,260	1,498,000	866,445	631,555	57.84%
Police Technical Services	6,788,071	2,963,820	6,880,020	2,990,424	3,889,596	43.47%
Police Staff Support	1,352,361	739,658	1,349,760	704,536	645,224	52.20%
Total Police Services	33,814,708	15,985,842	36,475,740	17,380,422	19,095,318	47.65%
Public Works						
Public Works Administration	510,060	183,876	539,380	250,851	288,529	46.51%
Traffic Engineering	1,009,560	380,087	1,040,420	430,813	609,607	41.41%
Street Lighting	1,235,217	601,598	1,234,930	470,009	764,921	38.06%
Engineering	(279,140)	(327,962)	(510,500)	(34,269)	(476,231)	6.71%
Solid Waste Collection-Residential	5,599,750	2,646,769	6,036,560	2,764,891	3,271,669	45.80%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Budget Variance	%
Compost Facility Operations	512,480	220,548	506,240	227,437	278,803	44.93%
Street Maintenance	3,104,830	1,349,277	3,369,780	1,536,667	1,833,113	45.60%
Service Center	1,420,730	597,713	1,591,300	536,413	1,054,887	33.71%
Total Public Works	13,113,487	5,651,907	13,808,110	6,182,812	7,625,298	44.78%
Planning and Development Services						
Planning and Development Admin	308,130	281,061	302,170	151,406	150,764	50.11%
Building Inspection	1,113,640	594,945	1,595,500	724,990	870,510	45.44%
Licensing and Compliance (Food Insp)	586,940	230,095	552,000	248,855	303,145	45.08%
Planning and Zoning	443,460	169,586	554,770	169,719	385,051	30.59%
Historic Preservation	95,520	39,005	91,900	58,308	33,592	63.45%
Repair and Demolition	90,000	25,206	50,000	920	49,080	1.84%
Total Planning and Development Svcs	2,637,690	1,339,897	3,146,340	1,354,198	1,792,142	43.04%
Library Services						
Administration	713,500	415,420	721,770	353,653	368,117	49.00%
North Branch	582,950	285,908	549,460	227,099	322,361	41.33%
Central Branch	880,160	283,781	882,610	395,898	486,712	44.86%
Total Library Services	2,176,610	985,109	2,153,840	976,650	1,177,190	45.34%
Parks and Recreation						
Parks and Recreation Administration	511,870	242,406	540,720	265,485	275,235	49.10%
Parks Operations	3,604,507	1,471,421	3,813,740	1,471,757	2,341,983	38.59%
Tennis	120,370	61,536	124,970	56,041	68,929	44.84%
Special Events	253,030	120,806	265,030	140,195	124,835	52.90%
Recreation	2,862,340	1,507,517	2,955,540	1,411,306	1,544,234	47.75%
Pools	462,800	98,765	500,030	80,270	419,760	16.05%
Total Parks and Recreation	7,814,917	3,502,451	8,200,030	3,425,055	4,774,975	41.77%
Parks and Recreation - 4B Reimbursement	(7,085,650)	(3,900,000)	(5,854,850)	(3,000,000)	(2,854,850)	51.24%
Housing and Community Services						
Community Services Administration	151,570	27,629	62,200	26,708	35,492	42.94%
Public Health Clinic	108,810	34,618	110,480	30,472	80,008	27.58%
Mesquite Public Transportation	210,000	106,175	190,000	109,394	80,606	57.58%
Volunteer Services	80,170	45,832	90,660	41,548	49,112	45.83%
Animal Services	1,286,720	543,269	1,301,350	649,923	651,427	49.94%
Total Housing and Community Svcs	1,837,270	757,524	1,754,690	858,045	896,645	48.90%
Neighborhood Services						
Neighborhood Services Administration	198,610	135,097	295,090	141,244	153,846	47.86%
Environmental Code Inspection	965,569	326,142	1,035,550	357,058	678,492	34.48%
Neighborhood Vitality	152,890	39,439	172,670	65,199	107,471	37.76%
Total Neighborhood Services	1,317,069	500,679	1,503,310	563,501	939,809	37.48%
Non-Departmental						
Debt Service	15,500,000	13,800,000	18,000,000	14,700,000	3,300,000	81.67%
Insurance	1,334,600	127,374	1,444,480	962,987	481,493	66.67%
Public Safety Equipment	1,680,000	-	452,000	-	452,000	0.00%
Foreclosed Properties	2,000	980	1,500	877	623	58.44%
Reserve Appropriation	867,880	465,996	887,110	836,826	50,284	94.33%
Total Non Departmental	19,384,480	14,394,349	20,785,090	16,500,689	4,284,401	79.39%
TOTAL GENERAL FUND EXPENDITURES	\$ 114,285,775	\$ 57,967,970	\$ 123,740,516	\$ 64,358,229	\$ 59,382,287	52.01%



CITY OF MESQUITE, TEXAS
(4B) Mesquite Quality of Life Corporation
Balance Sheet with Revenue & Expenditures
As of March 31, 2019

Description	Prior Year	Current Year
ASSETS		
Pooled cash and investments	\$ 3,021,293	\$ 200,568
Receivable (Net of Allowance)	-	-
Accrued Interest	2,225	239
Total Assets	<u>3,023,518</u>	<u>\$ 200,807</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	41,172	\$ (1,316)
Retainage Payable	47,069	321,064
Total Liabilities	<u>88,241</u>	<u>319,747</u>
Fund Balance		
Beginning Balance	<u>6,086,769</u>	<u>2,505,771</u>
Add Revenues:		
Sales Tax	3,609,150	3,674,765
Investment Income	19,246	5,677
Intergovernmental	(6,607)	(418,925)
Contribution/Donation	56,240	-
Other Revenue	10,000	-
Total Revenues	<u>3,688,029</u>	<u>3,261,517</u>
Less Expenditures:		
Quality of Life Corporation Administration	100,002	100,002
Transportation	915,960	1,313,776
Parks and Recreation	4,982,941	3,513,250
Airport	361,978	37,201
Transfers Out - Debt Service	478,640	922,000
Total Expenditures	<u>6,839,520</u>	<u>5,886,228</u>
Ending Fund Balance	<u>2,935,277</u>	<u>(118,940)</u>
Total Liabilities and Fund Balance	<u>\$ 3,023,518</u>	<u>\$ 200,807</u>



CITY OF MESQUITE, TEXAS
Water Sewer Operating Fund
Working Capital Report
As of March 31, 2019

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
CURRENT ASSETS		
Pooled cash and investments	\$ 23,356,200	\$ 25,475,696
Receivables (net of allowance)	3,947,001	3,903,637
Inventory	285,679	328,731
Accrued Interest	18,878	35,874
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Total Current Assets	27,607,759	29,743,938
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CURRENT LIABILITIES		
Accounts Payable	2,049,990	109,776
Deposits	3,802,755	3,998,593
Accrued Compensated Absences - current	178,458	199,527
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Total Current Liabilities	6,031,203	4,307,896
	<hr/>	<hr/>
CURRENT WORKING CAPITAL	\$ 21,576,556	\$ 25,436,042
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CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 3,859,486
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CITY OF MESQUITE, TEXAS
Water and Sewer Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through March 31, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Water Sales	\$ 34,500,000	\$ 13,764,071	\$ 36,052,500	\$ 13,977,685	\$ (22,074,815)	38.77%
Water Taps & Connections	25,000	11,454	25,000	12,550	(12,450)	50.20%
Penalties and Admin Fees	1,003,000	515,376	1,003,000	551,709	(451,291)	55.01%
Sale of Bulk Water	925,000	974,157	750,000	1,046,912	296,912	139.59%
Sewer Service Charges	28,060,000	11,652,342	29,322,700	12,151,637	(17,171,063)	41.44%
Sewer Taps & Connections	60,000	39,700	60,000	88,600	28,600	147.67%
Other Charges for Service	17,000	5,546	17,000	5,183	(11,817)	30.49%
Total Operating Revenues	<u>64,590,000</u>	<u>26,962,645</u>	<u>67,230,200</u>	<u>27,834,277</u>	<u>(39,395,923)</u>	41.40%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,451,770	846,954	1,500,000	719,516	(780,484)	47.97%
Other	400,000	307,592	600,000	571,104	(28,896)	95.18%
Total Non-Operating Revenues	<u>1,851,770</u>	<u>1,154,546</u>	<u>2,100,000</u>	<u>1,290,620</u>	<u>(809,380)</u>	61.46%
Total Revenues	<u>66,441,770</u>	<u>28,117,191</u>	<u>69,330,200</u>	<u>29,124,897</u>	<u>(40,205,303)</u>	42.01%
EXPENSES						
Operating Expenditures:						
Finance - Collections	3,883,674	1,799,164	4,181,190	2,001,606	2,179,584	47.87%
Water & Sewer Administration	427,280	232,941	478,950	220,748	258,202	46.09%
Infrastructure Management	173,060	117,278	273,830	71,485	202,345	26.11%
GIS Operations	717,351	251,462	786,460	341,681	444,779	43.45%
Water Production	23,727,280	12,227,732	26,137,510	12,873,619	13,263,892	49.25%
Meter Services	1,036,480	491,016	1,056,760	488,686	568,074	46.24%
Water Distribution	2,209,780	1,008,819	2,299,296	948,155	1,351,141	41.24%
Wastewater Collection	1,558,870	704,096	1,804,770	794,175	1,010,595	44.00%
Wastewater Treatment	9,379,810	5,463,778	9,939,600	6,237,734	3,701,866	62.76%
Chiller Plant Operations	399,450	202,705	399,450	156,316	243,134	39.13%
Total Operating Expenses	<u>43,513,036</u>	<u>22,498,990</u>	<u>47,357,816</u>	<u>24,134,204</u>	<u>23,223,612</u>	50.96%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,451,770	846,954	1,500,000	839,437	660,563	55.96%
Transfer to General Fund	4,550,000	2,280,000	4,550,000	2,280,000	2,270,000	50.11%
Transfer to Debt Service Funds	9,762,020	6,262,810	10,136,920	8,276,010	1,860,910	81.64%
Transfer to Capital Proj Reserve Fund	-	-	225,000	225,000	-	100.00%
Water & Sewer Insurance	1,405,000	692,550	1,405,000	692,550	712,450	49.29%
Water & Sewer Capital	920,400	473,043	751,950	226,563	525,387	30.13%
Water & Sewer Reserves	457,000	204,136	457,000	341,014	115,986	74.62%
Total Non-Operating Expenses	<u>18,546,190</u>	<u>10,759,493</u>	<u>19,025,870</u>	<u>12,880,574</u>	<u>6,145,296</u>	67.70%
Total Expenses	<u>62,059,226</u>	<u>33,258,483</u>	<u>66,383,686</u>	<u>37,014,778</u>	<u>29,368,908</u>	55.76%
NET INCOME (LOSS)	<u>\$ 4,382,544</u>	<u>\$ (5,141,292)</u>	<u>\$ 2,946,514</u>	<u>\$ (7,889,881)</u>	<u>\$ (10,836,395)</u>	



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Working Capital Report
As of March 31, 2019

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 137,220	\$ 597,122
Receivables	285,905	299,654
Accrued Interest	1,013	1,381
 Total Current Assets	424,139	898,157
CURRENT LIABILITIES		
Accounts Payable	11	7,382
Deposits	1,056	1,056
Accrued Compensated Absences - current	54,696	32,917
 Total Current Liabilities	55,763	41,355
CURRENT WORKING CAPITAL	\$ 368,376	\$ 856,802
 CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 488,426



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through March 31, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Residential Drainage Charge	\$ 1,980,000	\$ 831,206	\$ 2,000,000	\$ 888,538	\$ (1,111,462)	44.43%
Commercial Drainage Charge	1,800,000	910,037	1,900,000	919,270	(980,730)	48.38%
Total Operating Revenues	<u>3,780,000</u>	<u>1,741,244</u>	<u>3,900,000</u>	<u>1,807,807</u>	<u>(2,092,193)</u>	
Non-Operating Revenues:						
Interest on Investments	8,000	7,754	18,000	16,086	(1,914)	89.37%
Transfers In	24,340	24,340	37,070	37,070	-	100.00%
Total Non-Operating Revenues	<u>32,340</u>	<u>32,094</u>	<u>55,070</u>	<u>53,156</u>	<u>(1,914)</u>	
Total Revenues	<u>3,812,340</u>	<u>1,773,337</u>	<u>3,955,070</u>	<u>1,860,964</u>	<u>(2,094,106)</u>	47.05%
EXPENSES						
Operating Expenditures:						
Personal Services	465,620	226,395	498,800	223,864	274,936	44.88%
Supplies	9,870	2,351	9,870	3,719	6,151	37.68%
Contractual Services	274,236	156,710	301,967	78,595	223,372	26.03%
Capital Outlay	139,740	16,460	2,000	-	2,000	0.00%
Total Operating Expenses	<u>889,466</u>	<u>401,916</u>	<u>812,637</u>	<u>306,178</u>	<u>504,459</u>	37.68%
Non-Operating Expenses:						
Debt Service	512,000	508,000	399,970	395,970	4,000	99.00%
Transfers Out - Projects	2,500,000	1,250,000	2,500,000	1,250,000	1,250,000	50.00%
Total Non-Operating Expenses	<u>3,012,000</u>	<u>1,758,000</u>	<u>2,899,970</u>	<u>1,645,970</u>	<u>1,254,000</u>	56.76%
Total Expenses	<u>3,901,466</u>	<u>2,159,916</u>	<u>3,712,607</u>	<u>1,952,148</u>	<u>1,758,459</u>	52.58%
NET INCOME (LOSS)	<u>\$ (89,126)</u>	<u>\$ (386,579)</u>	<u>\$ 242,463</u>	<u>\$ (91,184)</u>	<u>\$ (335,647)</u>	



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Working Capital Report
As of March 31, 2019

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
CURRENT ASSETS		
Pooled cash and investments	\$ (87,047)	\$ (36,510)
Receivables (net of allowance)	40,845	47,267
Accrued Interest	-	18
Inventory	44,937	41,365
Total Current Assets	<u>(1,265)</u>	<u>52,141</u>
 CURRENT LIABILITIES		
Accounts payable	6,328	(49)
Deposits	30,419	34,259
Accrued comp absences - current	51,783	-
Total Current Liabilities	<u>88,530</u>	<u>34,210</u>
CURRENT WORKING CAPITAL	<u>\$ (89,795)</u>	<u>\$ 17,931</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ 107,726</u></u>



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Statement of Revenues and Expenditures
Year-to-Date Through March 31, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Hangar Rentals	\$ 631,820	\$ 283,231	\$ 621,060	303,506	\$ (317,554)	48.87%
Tie Downs	7,500	3,365	7,500	4,272	(3,228)	56.97%
Fuel Sales	1,274,740	510,617	1,443,250	333,866	(1,109,384)	23.13%
Oil Sales	2,000	622	2,000	701	(1,299)	35.06%
Airport Lease Receipts	13,170	7,161	13,450	17,114	3,664	127.24%
Pilot Supplies	2,500	3,486	8,000	1,204	(6,796)	15.05%
Tenant Utility Receipts	3,500	4,273	5,000	3,300	(1,700)	66.00%
Total Operating Revenues	<u>1,935,230</u>	<u>812,753</u>	<u>2,100,260</u>	<u>663,963</u>	<u>(1,436,297)</u>	31.61%
Non-Operating Revenues:						
Reimbursements	50,000	-	50,000	50,000	-	0.00%
Interest on Investments	-	20	-	486	486	0.00%
Total Non-Operating Revenues	<u>50,000</u>	<u>20</u>	<u>50,000</u>	<u>50,486</u>	<u>486</u>	100.97%
Total Revenues	<u>1,985,230</u>	<u>812,773</u>	<u>2,150,260</u>	<u>714,449</u>	<u>(1,435,811)</u>	33.23%
EXPENSES						
Operating Expenditures:						
Personal Services	435,410	215,247	517,940	225,454	292,486	43.53%
Supplies - Other	11,480	8,791	19,180	10,275	8,905	53.57%
Supplies - Fuel	921,370	379,973	938,410	234,300	704,110	24.97%
Contractual Services	310,400	141,488	435,790	218,488	217,302	50.14%
Capital Outlay	3,000	3,086	30,770	10,761	20,009	34.97%
Total Operating Expenses	<u>1,681,660</u>	<u>748,584</u>	<u>1,942,090</u>	<u>699,277</u>	<u>1,242,813</u>	36.01%
Non-Operating Expenses:						
Transfers Out - Debt	199,810	99,000	199,810	99,000	100,810	49.55%
Total Non-Operating Expenses	<u>199,810</u>	<u>99,000</u>	<u>199,810</u>	<u>99,000</u>	<u>100,810</u>	49.55%
Total Expenses	<u>1,881,470</u>	<u>847,584</u>	<u>2,141,900</u>	<u>798,277</u>	<u>1,343,623</u>	37.27%
NET INCOME (LOSS)	<u>\$ 103,760</u>	<u>\$ (34,811)</u>	<u>\$ 8,360</u>	<u>\$ (83,828)</u>	<u>\$ (92,188)</u>	



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Working Capital Report
As of March 31, 2019

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
CURRENT ASSETS		
Pooled cash and investments	\$ (134,352)	\$ (143,717)
Receivables (net of allowance)	21,024	-
Investment Income	18	91
Inventory	9,969	9,969
 Total Current Assets	 <u>(103,340)</u>	 <u>(133,657)</u>
CURRENT LIABILITIES		
Accounts Payable	7,507	8,039
 Total Current Liabilities	 <u>7,507</u>	 <u>8,039</u>
CURRENT WORKING CAPITAL	 <u>\$ (110,847)</u>	 <u>\$ (141,695)</u>
 CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		 <u><u>\$ (30,849)</u></u>



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Statement of Revenues and Expenditures
Year-to-Date Through March 31, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Green Fees	\$ 605,000	\$ 205,760	\$ 605,000	\$ 173,704	\$ (431,296)	28.71%
Golf Cart Rental Fees	312,000	121,138	312,000	103,815	(208,185)	33.27%
Driving Range Fees	70,000	28,761	70,000	27,335	(42,665)	39.05%
Concession Sales	95,000	31,036	95,000	27,669	(67,331)	29.13%
Pro Shop Merchandise Sales	50,000	23,390	50,000	25,256	(24,744)	50.51%
Mesquite Private Golf Club	8,000	7,464	8,000	8,999	999	112.49%
Total Operating Revenues	<u>1,140,000</u>	<u>417,549</u>	<u>1,140,000</u>	<u>366,778</u>	<u>(773,222)</u>	32.17%
Non-Operating Revenues:						
Reimbursements	10,000	456	10,000	-	(10,000)	0.00%
Investment Income	-	(26)	-	1,819	1,819	0.00%
Total Non-Operating Revenues	<u>10,000</u>	<u>430</u>	<u>10,000</u>	<u>1,819</u>	<u>(8,181)</u>	18.19%
Total Revenues	<u>1,150,000</u>	<u>417,978</u>	<u>1,150,000</u>	<u>368,597</u>	<u>(781,403)</u>	32.05%
EXPENSES						
Operating Expenditures:						
Personal Services	689,090	301,777	680,940	298,836	382,104	43.89%
Supplies	109,736	43,127	80,720	32,622	48,098	40.41%
Pro Shop Merchandise	40,000	8,401	40,000	14,516	25,484	36.29%
Contractual Services	44,600	16,598	40,730	14,587	26,143	35.81%
Utilities	111,080	63,088	121,500	27,483	94,017	22.62%
Maintenance & Vehicle Charges	61,390	27,332	86,200	24,134	62,066	28.00%
Capital Outlay - Lease Payments	70,000	33,492	78,000	43,149	34,851	55.32%
Total Operating Expenses	<u>1,125,896</u>	<u>493,814</u>	<u>1,128,090</u>	<u>455,327</u>	<u>672,763</u>	40.36%
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>1,125,896</u>	<u>493,814</u>	<u>1,128,090</u>	<u>455,327</u>	<u>672,763</u>	40.36%
NET INCOME (LOSS)	<u>\$ 24,104</u>	<u>\$ (75,836)</u>	<u>\$ 21,910</u>	<u>\$ (86,730)</u>	<u>\$ (108,640)</u>	



CITY OF MESQUITE, TEXAS
Group Medical Insurance Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through March 31, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Contributions - City:						
Medical Insurance	\$ 10,370,000	\$ 5,185,000	\$ 11,163,570	\$ 5,954,802	\$ (5,208,768)	53.34%
Life/Dental/Vision Insurance	1,125,000	624,257	1,125,000	675,034	(449,966)	60.00%
Contributions - Other:						
Employee - Medical	1,720,000	754,232	1,892,000	728,816	(1,163,184)	38.52%
Retirees - Medical	1,450,000	737,413	1,514,680	692,475	(822,205)	45.72%
Copay Health Clinic - Medical	32,500	16,824	32,500	13,831	(18,669)	42.56%
Copay Health Clinic - Pharmacy	450,000	185,910	450,000	155,960	(294,040)	34.66%
Critical Care	80,000	44,494	80,000	48,487	(31,513)	60.61%
Health Surcharge	106,000	68,039	106,000	69,871	(36,129)	65.92%
Stop Loss and Other Reimbursements	150,000	11,053	150,000	766,814	616,814	511.21%
Transfers In	-	-	-	-	-	0.00%
Total Revenues	15,483,500	7,627,221	16,513,750	9,106,091	(7,407,659)	55.14%
EXPENDITURES						
Operating Costs	241,410	26,656	241,410	21,746	219,664	9.01%
Health Claims	8,400,000	4,365,138	8,475,000	4,948,614	3,526,386	58.39%
HSA Employer Contributions	1,400,000	956,725	1,400,000	1,199,650	200,350	85.69%
Pharmaceutical Costs	3,000,000	1,249,729	2,550,000	1,179,388	1,370,612	46.25%
Health Clinic Operating	513,500	235,109	513,500	191,853	321,647	37.36%
Vision Claims	126,000	74,259	126,000	68,161	57,839	54.10%
Life/Dental/LT Disability/Critical Care	1,327,100	678,723	1,327,100	675,627	651,473	50.91%
Retirees Medical Supplemental	1,059,900	533,887	1,059,900	653,749	406,151	61.68%
Administrative Fee - Medical	452,500	261,404	125,200	159,813	(34,613)	127.65%
Stop Loss Coverage Fee	416,750	210,093	416,750	207,158	209,592	49.71%
Employee Wellness Program	12,000	9,972	12,240	3,716	8,524	30.36%
Employee Assistance Program	27,000	13,795	27,000	11,764	15,236	43.57%
Total Expenditures	16,976,160	8,615,491	16,274,100	9,321,239	6,952,861	57.28%
INCREASE (DECREASE) IN FUND BALANCE	\$ (1,492,660)	(988,270)	\$ 239,650	(215,149)	\$ (454,799)	
FUND BALANCE - Beginning of Year		(5,150,429)		(4,591,722)		
FUND BALANCE - Current		\$ (6,138,699)		\$ (4,806,871)		



CITY OF MESQUITE, TEXAS
General Liability Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through March 31, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Contributions - City:						
Workers Compensation	\$ 1,640,500	\$ 874,133	\$ 1,740,000	\$ 881,365	\$ (858,635)	50.65%
Water Sewer Fund Transfer	1,405,000	692,550	1,405,000	692,550	(712,450)	49.29%
Contributions - Other:						
Insured Losses	25,000	38,380	135,000	52,410	(82,590)	38.82%
Investment Income	7,500	7,282	15,000	22,523	7,523	150.15%
Total Revenues	3,078,000	1,612,344	3,295,000	1,648,848	(1,646,152)	50.04%
EXPENDITURES						
Risk Management Services	331,210	180,000	391,870	180,000	211,870	45.93%
Legal Services	200,000	150,959	230,000	57,045	172,955	24.80%
Unemployment Insurance	30,000	-	30,000	6,364	23,636	21.21%
Self-Insurance Premiums	640,000	407,340	640,000	430,609	209,391	67.28%
Employee Bonds	5,000	2,027	5,000	2,596	2,404	51.92%
Claims - Workers Compensation	1,250,000	486,001	1,250,000	826,230	423,770	66.10%
Claims - General Liability	425,000	66,095	425,000	165,177	259,823	38.87%
Other	15,460	21,724	125,460	100,377	25,083	80.01%
Total Expenditures	2,896,670	1,314,147	3,097,330	1,768,399	1,328,931	57.09%
INCREASE (DECREASE) IN FUND BALANCE	\$ 181,330	298,197	\$ 197,670	(119,551)	\$ (317,221)	
FUND BALANCE - Beginning of Year		(1,001,928)		(489,178)		
FUND BALANCE - Current		\$ (703,731)		\$ (608,729)		



CITY OF MESQUITE, TEXAS
Hotel Occupancy Tax Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through March 31, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Hotel/Motel Tax	\$ 1,360,000	\$ 781,293	\$ 1,400,000	\$ 764,843	\$ (635,157)	54.63%
Investment Income	6,500	7,188	18,000	23,958	5,958	133.10%
Total Revenues	<u>1,366,500</u>	<u>788,482</u>	<u>1,418,000</u>	<u>788,801</u>	<u>(629,199)</u>	55.63%
EXPENDITURES						
City Projects	393,000	146,073	335,000	67,903	267,097	20.27%
Mesquite Convention & Visitors Bureau	698,632	187,165	715,608	326,987	388,621	45.69%
Arts Council	152,400	75,538	174,000	97,809	76,191	56.21%
Historic Commission	152,400	74,914	174,000	97,495	76,505	56.03%
Total Expenditures	<u>1,396,432</u>	<u>483,689</u>	<u>1,398,608</u>	<u>590,194</u>	<u>808,414</u>	42.20%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (29,932)</u>	<u>304,792</u>	<u>\$ 19,392</u>	<u>198,607</u>	<u>\$ 179,215</u>	
FUND BALANCE - Beginning of Year		<u>1,238,109</u>		<u>1,726,816</u>		
FUND BALANCE - Current		<u>\$ 1,542,901</u>		<u>\$ 1,925,423</u>		