

# City of Mesquite, Texas

## Year-to-Date Financial Report

As of September 30, 2019





**CITY OF MESQUITE, TEXAS**  
**General Fund**  
**Balance Sheet**  
**As of September 30, 2019**

**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

Description	Prior Year	Current Year
<b>ASSETS</b>		
Pooled Cash and Investments	10,209,531	\$ 12,041,023
Receivables (net of allowance)	17,951,479	19,500,394
Inventory	1,064,477	1,080,403
Prepays	40,026	41,119
Accrued Interest	24,183	37,330
Due from Other Funds	3,497,563	3,430,451
Total Assets	32,787,259	\$ 36,130,720
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts Payable	4,937,149	\$ 6,160,080
Deposits	377,439	281,586
Deferred Revenue	6,559,217	6,957,907
Total Liabilities	11,873,805	13,399,573
<b>Fund Balance</b>		
Non-Spendable	1,909,063	1,121,522
Assigned	906,374	801,139
Unassigned	18,098,018	20,808,486
Total Fund Balance	20,913,454	22,731,147
<b>Total Liabilities and Fund Balance</b>	32,787,259	\$ 36,130,720



**CITY OF MESQUITE, TEXAS**  
**General Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through September 30, 2019**  
**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Budget Variance	%
<b>REVENUES</b>						
Taxes						
Ad valorem	\$ 47,952,000	\$ 48,251,707	\$ 55,574,000	\$ 55,821,077	\$ 247,077	100.44%
Gross receipts	7,625,000	7,742,503	7,450,800	7,563,867	113,067	101.52%
Sales	32,905,000	33,122,378	33,305,000	33,715,663	410,663	101.23%
Licenses, permits, and fees	2,263,100	2,057,365	2,263,100	2,337,455	74,355	103.29%
Fines and forfeitures	2,902,000	2,930,918	2,902,000	3,329,898	427,898	114.74%
Investment Income	324,000	449,876	699,000	776,535	77,535	111.09%
Charges for service	13,897,900	13,921,804	15,115,980	15,989,813	873,833	105.78%
Intergovernmental	150,000	75,991	150,000	89,829	(60,171)	59.89%
Contributions and Donations	40,000	109,808	140,000	115,410	(24,590)	82.44%
Other revenues	1,422,100	1,395,984	1,707,950	1,502,446	(205,504)	87.97%
Transfers in	6,250,000	6,250,000	7,054,900	7,188,817	133,917	101.90%
<b>Total Revenues</b>	<b>115,731,100</b>	<b>116,308,333</b>	<b>126,362,730</b>	<b>128,430,808</b>	<b>2,068,078</b>	<b>101.64%</b>
<b>EXPENDITURES</b>						
General government	12,062,920	12,188,716	13,180,870	13,487,003	(306,133)	102.32%
Fire services	27,347,932	27,565,899	28,982,730	29,273,255	(290,525)	101.00%
Police services	34,722,105	35,017,286	37,655,070	37,410,870	244,200	99.35%
Public works	12,165,187	11,763,034	13,895,950	13,445,608	450,342	96.76%
Planning and development services	2,780,630	2,741,746	3,051,800	2,805,049	246,751	91.91%
Library services	2,085,820	2,046,572	2,071,100	2,029,285	41,815	97.98%
Parks and recreation operations	8,260,480	8,495,582	8,473,430	8,497,862	(24,432)	100.29%
Parks and recreation 4B reimbursement	(7,185,650)	(7,182,347)	(5,854,850)	(5,827,056)	(27,794)	99.53%
Housing and community services	1,722,160	1,700,905	1,758,150	1,775,072	(16,922)	100.96%
Neighborhood services	1,351,150	1,161,967	1,430,980	1,228,273	202,707	85.83%
Non-departmental						
Debt Service	16,000,000	15,500,000	18,890,000	18,570,000	320,000	98.31%
Insurance	1,462,630	875,339	1,444,480	1,444,480	0	100.00%
Public Safety Equipment	1,780,000	1,776,697	452,000	392,661	59,339	86.87%
Foreclosed Properties	2,000	2,408	1,500	1,358	142	90.55%
Reserve Appropriation	1,128,260	1,971,049	1,463,920	2,079,393	(615,473)	142.04%
<b>Total Expenditures</b>	<b>115,685,624</b>	<b>115,624,853</b>	<b>126,897,130</b>	<b>126,613,115</b>	<b>284,015</b>	<b>99.78%</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 45,476</b>	<b>683,480</b>	<b>\$ (534,400)</b>	<b>1,817,693</b>	<b>\$ 2,352,093</b>	
<b>FUND BALANCE - Beginning of Year</b>		<b>20,229,974</b>		<b>20,913,454</b>		
<b>FUND BALANCE - Current</b>		<b>\$ 20,913,454</b>		<b>\$ 22,731,147</b>		



**CITY OF MESQUITE, TEXAS**  
**General Fund**  
**Expenditure Detail**  
**Year-to-Date Through September 30, 2019**  
**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Budget Variance	%
<b>General Government</b>						
City Council	\$ 146,660	\$ 109,261	\$ 156,970	\$ 96,655	\$ 60,315	61.58%
City Manager	1,281,670	1,363,743	1,412,810	1,424,937	(12,127)	100.86%
Economic Development	290,080	296,241	395,470	365,291	30,179	92.37%
Communications and Marketing	583,510	534,871	544,410	514,985	29,425	94.60%
Mesquite Art Center	81,180	93,943	144,220	153,082	(8,862)	106.14%
Building Maintenance	2,533,990	2,672,488	2,471,830	2,796,869	(325,039)	113.15%
City Secretary	547,260	547,918	506,070	483,789	22,281	95.60%
City Attorney	1,157,300	1,183,821	1,433,140	1,465,803	(32,663)	102.28%
Human Resource Administration	1,117,720	1,130,486	1,199,600	1,205,136	(5,536)	100.46%
Risk Management	-	(40,041)	-	-	-	0.00%
Finance Administration	220,970	311,747	489,100	527,450	(38,350)	107.84%
Accounting	556,850	568,572	578,900	587,268	(8,368)	101.45%
Warehouse	240,330	246,293	272,310	288,960	(16,650)	106.11%
Print Shop/Mailroom	261,240	256,063	312,920	310,563	2,357	99.25%
Purchasing	415,680	408,082	448,420	448,459	(39)	100.01%
Transportation Pool	-	(947)	-	(2,057)	2,057	0.00%
Central Copy	-	(97,168)	-	21,236	(21,236)	0.00%
Tax Office	761,970	744,596	807,620	864,152	(56,532)	107.00%
Municipal Court	1,265,860	1,277,746	1,389,660	1,325,565	64,095	95.39%
Budget and Financial Analysis	398,610	405,654	421,540	419,920	1,620	99.62%
IT Telecommunications	202,040	175,346	195,880	188,941	6,939	96.46%
<b>Total General Government</b>	<b>12,062,920</b>	<b>12,188,716</b>	<b>13,180,870</b>	<b>13,487,003</b>	<b>(306,133)</b>	<b>102.32%</b>
<b>Fire Services</b>						
Fire Administration	1,395,972	1,435,487	1,479,190	1,572,588	(93,398)	106.31%
Fire Operations	22,069,340	22,090,763	23,316,310	23,354,135	(37,825)	100.16%
Emergency Medical Services	1,242,240	1,191,088	1,167,370	1,174,670	(7,300)	100.63%
Fire Prevention	1,370,610	1,385,096	1,574,500	1,687,789	(113,289)	107.20%
Fire Training	1,051,140	1,248,303	1,218,590	1,257,473	(38,883)	103.19%
Emergency Management	218,630	215,162	226,770	226,599	171	99.92%
<b>Total Fire Services</b>	<b>27,347,932</b>	<b>27,565,899</b>	<b>28,982,730</b>	<b>29,273,255</b>	<b>(290,525)</b>	<b>101.00%</b>
<b>Police Services</b>						
Police Administration	1,052,690	1,058,109	1,150,630	1,144,293	6,337	99.45%
Police Patrol/Traffic	17,426,870	17,759,103	19,067,770	19,246,432	(178,662)	100.94%
Police Criminal Investigation	6,744,474	6,813,214	7,637,480	7,777,924	(140,444)	101.84%
Police School Resource Officers	1,326,711	1,470,729	1,630,360	1,359,684	270,676	83.40%
Police Technical Services	6,678,880	6,431,512	6,737,570	6,465,652	271,918	95.96%
Police Staff Support	1,492,480	1,484,618	1,431,260	1,416,884	14,376	99.00%
<b>Total Police Services</b>	<b>34,722,105</b>	<b>35,017,286</b>	<b>37,655,070</b>	<b>37,410,870</b>	<b>244,200</b>	<b>99.35%</b>
<b>Public Works</b>						
Public Works Administration	373,170	404,669	529,810	529,457	353	99.93%
Traffic Engineering	1,020,310	942,628	1,005,200	1,041,124	(35,924)	103.57%
Street Lighting	1,230,107	1,170,258	1,192,630	1,128,927	63,703	94.66%
Engineering	(1,034,890)	(1,478,016)	(614,540)	(829,768)	215,228	135.02%
Solid Waste Collection-Residential	5,631,670	5,731,582	6,102,320	6,212,441	(110,121)	101.80%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Budget Variance	%
Compost Facility Operations	501,170	476,096	567,260	571,693	(4,433)	100.78%
Street Maintenance	2,965,150	2,975,657	3,518,820	3,490,660	28,160	99.20%
Service Center	1,478,500	1,540,158	1,594,450	1,301,075	293,375	81.60%
<b>Total Public Works</b>	<b>12,165,187</b>	<b>11,763,034</b>	<b>13,895,950</b>	<b>13,445,608</b>	<b>450,342</b>	<b>96.76%</b>
<b>Planning and Development Services</b>						
Planning and Development Admin	429,760	410,248	302,040	292,080	9,960	96.70%
Building Inspection	1,273,520	1,284,101	1,589,870	1,494,917	94,953	94.03%
Licensing and Compliance (Food Insp)	515,010	528,618	553,470	553,175	295	99.95%
Planning and Zoning	420,350	377,500	465,480	373,700	91,780	80.28%
Historic Preservation	91,990	98,107	90,940	90,257	683	99.25%
Repair and Demolition	50,000	43,171	50,000	920	49,080	1.84%
<b>Total Planning and Development Svcs</b>	<b>2,780,630</b>	<b>2,741,746</b>	<b>3,051,800</b>	<b>2,805,049</b>	<b>246,751</b>	<b>91.91%</b>
<b>Library Services</b>						
Administration	841,010	769,257	683,140	664,418	18,722	97.26%
North Branch	575,510	551,891	518,680	512,141	6,539	98.74%
Central Branch	669,300	725,425	869,280	852,726	16,554	98.10%
<b>Total Library Services</b>	<b>2,085,820</b>	<b>2,046,572</b>	<b>2,071,100</b>	<b>2,029,285</b>	<b>41,815</b>	<b>97.98%</b>
<b>Parks and Recreation</b>						
Parks and Recreation Administration	525,090	509,057	549,990	549,962	28	99.99%
Parks Operations	3,575,920	3,697,477	3,698,820	3,804,263	(105,443)	102.85%
Tennis	131,390	134,883	134,010	132,942	1,068	99.20%
Special Events	265,980	240,545	265,040	242,341	22,699	91.44%
Recreation	3,290,290	3,456,843	3,315,540	3,324,386	(8,846)	100.27%
Pools	471,810	456,776	510,030	443,969	66,061	87.05%
<b>Total Parks and Recreation</b>	<b>8,260,480</b>	<b>8,495,582</b>	<b>8,473,430</b>	<b>8,497,862</b>	<b>(24,432)</b>	<b>100.29%</b>
<b>Parks and Recreation - 4B Reimbursement</b>	<b>(7,185,650)</b>	<b>(7,182,347)</b>	<b>(5,854,850)</b>	<b>(5,827,056)</b>	<b>(27,794)</b>	<b>99.53%</b>
<b>Housing and Community Services</b>						
Community Services Administration	61,460	59,305	59,400	62,531	(3,131)	105.27%
Public Health Clinic	91,530	85,312	98,520	78,871	19,649	80.06%
Mesquite Public Transportation	210,000	182,015	190,000	191,532	(1,532)	100.81%
Volunteer Services	87,490	84,964	90,680	87,293	3,387	96.26%
Animal Services	1,271,680	1,289,308	1,319,550	1,354,846	(35,296)	102.67%
<b>Total Housing and Community Svcs</b>	<b>1,722,160</b>	<b>1,700,905</b>	<b>1,758,150</b>	<b>1,775,072</b>	<b>(16,922)</b>	<b>100.96%</b>
<b>Neighborhood Services</b>						
Neighborhood Services Administration	278,520	277,255	288,760	243,576	45,184	84.35%
Environmental Code Inspection	975,150	791,128	987,630	826,553	161,077	83.69%
Neighborhood Vitality	97,480	93,584	154,590	158,144	(3,554)	102.30%
<b>Total Neighborhood Services</b>	<b>1,351,150</b>	<b>1,161,967</b>	<b>1,430,980</b>	<b>1,228,273</b>	<b>202,707</b>	<b>85.83%</b>
<b>Non-Departmental</b>						
Debt Service	16,000,000	15,500,000	18,890,000	18,570,000	320,000	98.31%
Insurance	1,462,630	875,339	1,444,480	1,444,480	0	100.00%
Public Safety Equipment	1,780,000	1,776,697	452,000	392,661	59,339	86.87%
Foreclosed Properties	2,000	2,408	1,500	1,358	142	90.55%
Reserve Appropriation	1,128,260	1,971,049	1,463,920	2,079,393	(615,473)	142.04%
<b>Total Non Departmental</b>	<b>20,372,890</b>	<b>20,125,493</b>	<b>22,251,900</b>	<b>22,487,893</b>	<b>(235,993)</b>	<b>101.06%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 115,685,624</b>	<b>\$ 115,624,853</b>	<b>\$ 126,897,130</b>	<b>\$ 126,613,115</b>	<b>\$ 284,015</b>	<b>99.78%</b>



**CITY OF MESQUITE, TEXAS**  
**(4B) Mesquite Quality of Life Corporation**  
**Balance Sheet with Revenue & Expenditures**  
**As of September 30, 2019**  
**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

Description	Prior Year	Current Year
<b>ASSETS</b>		
Pooled cash and investments	\$ 1,046,870	\$ 2,165,764
Receivables (net of allowance)	3,492,175	4,541,653
Accrued Interest	2,092	3,011
Total Assets	4,541,137	\$ 6,710,428
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts Payable	\$ 1,694,702	\$ 575,975
Retainage Payable	262,732	373,599
A/P Accrued Expenditures	77,932	262,583
Total Liabilities	2,035,366	1,212,157
<b>Fund Balance</b>		
Beginning Balance	6,086,768	2,505,771
Add Revenues:		
Sales Tax	10,947,601	11,143,746
Investment Income	48,625	33,507
Intergovernmental	1,865,511	1,607,075
Contribution/Donation	66,780	20,000
Other Revenue	-	3,775,000
Total Revenues	12,928,516	16,579,328
Less Expenditures:		
Quality of Life Corporation Administration	250,000	250,000
Transportation	5,576,366	4,524,757
Parks and Recreation	9,842,530	7,617,258
Airport	361,978	64,813
Transfers Out - Debt Service	478,640	1,130,000
Total Expenditures	16,509,514	13,586,828
Ending Fund Balance	2,505,770	5,498,271
<b>Total Liabilities and Fund Balance</b>	<b>4,541,137</b>	<b>\$ 6,710,428</b>



**CITY OF MESQUITE, TEXAS**  
**Water Sewer Operating Fund**  
**Working Capital Report**  
**As of September 30, 2019**

**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

Description	Prior Year	Current Year
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 29,311,155	\$ 34,458,185
Receivables (net of allowance)	10,143,571	12,320,370
Inventory	274,144	297,516
Prepaid Expenditures	-	2,179
Accrued Interest	28,506	45,129
	39,757,376	47,123,379
<b>CURRENT LIABILITIES</b>		
Accounts Payable	2,358,276	2,537,687
Deposits	3,875,150	4,184,203
Accrued Compensated Absences - current	199,527	203,742
	6,432,953	6,925,632
<b>CURRENT WORKING CAPITAL</b>	\$ 33,324,423	\$ 40,197,747
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<b>\$ 6,873,324</b>



**CITY OF MESQUITE, TEXAS**  
**Water and Sewer Operating Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through September 30, 2019**  
**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Water Sales	\$ 34,500,000	\$ 35,242,562	\$ 36,052,500	\$ 35,583,010	\$ (469,490)	98.70%
Water Taps & Connections	25,000	24,745	25,000	19,084	(5,916)	76.33%
Penalties and Admin Fees	1,003,000	1,061,719	1,003,000	1,139,753	136,753	113.63%
Sale of Bulk Water	925,000	1,962,885	1,950,000	2,126,599	176,599	109.06%
Sewer Service Charges	28,060,000	27,703,581	29,322,700	28,737,812	(584,888)	98.01%
Sewer Taps & Connections	60,000	64,750	60,000	270,525	210,525	450.88%
Other Charges for Service	17,000	12,649	17,000	13,763	(3,237)	80.96%
Total Operating Revenues	64,590,000	66,072,891	68,430,200	67,890,546	(539,654)	99.21%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,451,770	1,451,924	1,500,000	1,439,042	(60,958)	95.94%
Other	600,000	930,816	1,000,000	1,083,842	83,842	108.38%
Total Non-Operating Revenues	2,051,770	2,382,740	2,500,000	2,522,884	22,884	100.92%
Total Revenues	66,641,770	68,455,631	70,930,200	70,413,430	(516,770)	99.27%
<b>EXPENSES</b>						
Operating Expenditures:						
Finance - Collections	3,895,350	3,771,417	4,148,440	3,963,813	184,627	95.55%
Water & Sewer Administration	430,830	378,612	458,400	444,766	13,634	97.03%
Water & Sewer Engineering	120,450	133,121	48,630	29,010	19,620	59.65%
Infrastructure Management	180,250	163,954	207,210	157,966	49,244	76.23%
GIS Operations	602,580	563,096	722,740	712,908	9,832	98.64%
Water Production	23,751,850	23,365,187	26,053,410	24,460,199	1,593,211	93.88%
Meter Services	1,080,220	1,047,003	1,039,500	1,053,875	(14,375)	101.38%
Water Distribution	2,235,230	2,179,905	2,202,730	2,071,025	131,705	94.02%
Wastewater Collection	1,577,130	1,528,070	1,743,320	1,688,401	54,919	96.85%
Wastewater Treatment	9,379,810	9,279,294	9,939,600	10,077,407	(137,807)	101.39%
Chiller Plant Operations	429,450	453,759	439,450	512,531	(73,081)	116.63%
Total Operating Expenses	43,683,150	42,863,418	47,003,430	45,171,900	1,831,530	96.10%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,451,770	1,397,744	1,500,000	1,370,068	129,932	91.34%
Transfer to General Fund	4,550,000	4,550,000	4,550,000	4,550,000	-	100.00%
Transfer to Debt Service Funds	9,762,020	9,762,020	10,361,920	10,136,920	225,000	97.83%
Water & Sewer Insurance	1,405,000	1,405,000	1,405,000	1,405,000	-	100.00%
Water & Sewer Capital	1,006,900	900,378	751,950	577,770	174,180	76.84%
Water & Sewer Reserves	457,000	896,580	875,000	690,500	184,500	78.91%
Total Non-Operating Expenses	18,632,690	18,911,722	19,443,870	18,730,258	713,612	96.33%
Total Expenses	62,315,840	61,775,140	66,447,300	63,902,158	2,545,142	96.17%
<b>NET INCOME (LOSS)</b>	<b>\$ 4,325,930</b>	<b>\$ 6,680,491</b>	<b>\$ 4,482,900</b>	<b>\$ 6,511,272</b>	<b>\$ 2,028,372</b>	



**CITY OF MESQUITE, TEXAS**  
**Drainage Utility District (DUD) Operating Fund**  
**Working Capital Report**  
**As of September 30, 2019**  
***PRELIMINARY - YEAR END AUDIT IN PROGRESS***

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 506,805	\$ 826,264
Receivables	499,962	536,025
Accrued Interest	1,253	2,083
Total Current Assets	<u>1,008,020</u>	<u>1,364,372</u>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	26,061	25,298
Deposits	1,056	1,056
Accrued Compensated Absences - current	32,917	-
Total Current Liabilities	<u>60,034</u>	<u>26,354</u>
<b>CURRENT WORKING CAPITAL</b>	<u>\$ 947,987</u>	<u>\$ 1,338,019</u>
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<u><u>\$ 390,032</u></u>



**CITY OF MESQUITE, TEXAS**  
**Drainage Utility District (DUD) Operating Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through September 30, 2019**  
**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Residential Drainage Charge	\$ 1,980,000	\$ 2,007,318	\$ 2,000,000	\$ 2,083,672	\$ 83,672	104.18%
Commercial Drainage Charge	1,800,000	1,978,936	1,900,000	1,987,885	87,885	104.63%
Total Operating Revenues	3,780,000	3,986,254	3,900,000	4,071,556	171,556	
Non-Operating Revenues:						
Interest on Investments	18,000	20,788	18,000	35,088	17,088	194.93%
Sale and Auctions	-	4,395	-	-	-	0.00%
Transfers In	24,340	24,340	37,070	37,070	-	100.00%
Other	-	-	-	-	-	0.00%
Total Non-Operating Revenues	42,340	49,522	55,070	72,158	17,088	
Total Revenues	3,822,340	4,035,776	3,955,070	4,143,714	188,644	104.77%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	483,640	544,238	498,800	404,463	94,337	81.09%
Supplies	9,870	7,018	9,870	6,026	3,844	61.06%
Contractual Services	270,040	310,099	421,160	414,344	6,816	98.38%
Capital Outlay	221,660	221,626	2,000	1,113	887	55.63%
Total Operating Expenses	985,210	1,082,982	931,830	825,945	104,997	88.64%
Non-Operating Expenses:						
General Fund - Cost Allocation	-	-	524,900	524,900	-	100.00%
Debt Service	512,000	508,000	395,970	397,053	(1,083)	100.27%
Transfers Out - Projects	2,500,000	2,500,000	2,000,000	2,000,000	-	100.00%
Total Non-Operating Expenses	3,012,000	3,008,000	2,920,870	2,921,953	(1,083)	100.04%
Total Expenses	3,997,210	4,090,982	3,852,700	3,747,898	103,914	97.28%
<b>NET INCOME (LOSS)</b>	<b>\$ (174,870)</b>	<b>\$ (55,205)</b>	<b>\$ 102,370</b>	<b>\$ 395,816</b>	<b>\$ 292,558</b>	



**CITY OF MESQUITE, TEXAS**  
**Municipal Airport Fund**  
**Working Capital Report**  
**As of September 30, 2019**

***PRELIMINARY - YEAR END AUDIT IN PROGRESS***

Description	Prior Year	Current Year
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 72,125	\$ 110,022
Receivables (net of allowance)	44,647	37,939
Accrued Interest	20	70
Prepaid Expenditures	-	549
Inventory	38,161	47,231
Total Current Assets	154,953	195,811
<b>CURRENT LIABILITIES</b>		
Accounts payable	20,516	61,121
Deposits	32,678	38,095
Total Current Liabilities	53,194	99,216
<b>CURRENT WORKING CAPITAL</b>	\$ 101,759	\$ 96,595
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<b>\$ (5,163)</b>



**CITY OF MESQUITE, TEXAS**  
**Municipal Airport Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through September 30, 2019**  
**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Hangar Rentals	\$ 587,280	\$ 584,583	\$ 621,060	630,446	\$ 9,386	101.51%
Tie Downs	7,500	6,640	7,500	22,583	15,083	301.10%
Fuel Sales	1,274,740	1,190,910	1,443,250	975,062	(468,188)	67.56%
Oil Sales	2,000	1,744	2,000	2,109	109	105.47%
Airport Lease Receipts	13,170	12,011	13,450	26,607	13,157	197.82%
Pilot Supplies	8,000	4,769	8,000	3,027	(4,973)	37.84%
Tenant Utility Receipts	5,000	7,807	5,000	5,591	591	111.82%
Total Operating Revenues	<u>1,897,690</u>	<u>1,808,464</u>	<u>2,100,260</u>	<u>1,665,425</u>	<u>(434,835)</u>	79.30%
Non-Operating Revenues:						
Reimbursements	50,000	50,000	50,000	50,000	-	0.00%
Auction - Equipment	-	3,792	-	2,359	2,359	0.00%
Interest on Investments	-	70	-	911	911	0.00%
Total Non-Operating Revenues	<u>50,000</u>	<u>53,862</u>	<u>50,000</u>	<u>53,270</u>	<u>3,270</u>	106.54%
Total Revenues	<u>1,947,690</u>	<u>1,862,326</u>	<u>2,150,260</u>	<u>1,718,695</u>	<u>(431,565)</u>	79.93%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	422,150	362,283	517,940	493,762	24,178	95.33%
Supplies - Other	11,480	20,423	19,180	16,917	2,263	88.20%
Supplies - Fuel	917,810	838,132	938,410	634,065	304,345	67.57%
Contractual Services	319,570	281,784	421,570	371,274	50,296	88.07%
Capital Outlay	3,090	3,086	30,770	15,013	15,757	48.79%
Total Operating Expenses	<u>1,674,100</u>	<u>1,505,708</u>	<u>1,927,870</u>	<u>1,531,031</u>	<u>396,839</u>	79.42%
Non-Operating Expenses:						
Transfers Out - Debt	199,810	199,810	199,810	199,810	-	100.00%
Total Non-Operating Expenses	<u>199,810</u>	<u>199,810</u>	<u>199,810</u>	<u>199,810</u>	<u>-</u>	100.00%
Total Expenses	<u>1,873,910</u>	<u>1,705,518</u>	<u>2,127,680</u>	<u>1,730,841</u>	<u>396,839</u>	81.35%
<b>NET INCOME (LOSS)</b>	<u>\$ 73,780</u>	<u>\$ 156,808</u>	<u>\$ 22,580</u>	<u>\$ (12,145)</u>	<u>\$ (34,725)</u>	



**CITY OF MESQUITE, TEXAS**  
**Municipal Golf Course Fund**  
**Working Capital Report**  
**As of September 30, 2019**

**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ -	\$ 1,362
Investment Income	23,618	4
Due from other agencies	161	23,702
Inventory	9,969	8,883
	<hr/>	<hr/>
Total Current Assets	33,748	33,952
	<hr/>	<hr/>
<b>CURRENT LIABILITIES</b>		
Accounts Payable	48,832	11,483
Accrued Payroll	-	29,905
Due to Other Fund/Agencies	39,882	53,603
OPEB Liability - Current	-	11,506
	<hr/>	<hr/>
Total Current Liabilities	88,713	106,497
	<hr/>	<hr/>
<b>CURRENT WORKING CAPITAL</b>	<u>\$ (54,966)</u>	<u>\$ (72,545)</u>
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<u><u>\$ (17,579)</u></u>



**CITY OF MESQUITE, TEXAS**  
**Municipal Golf Course Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through September 30, 2019**  
**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Green Fees	\$ 605,000	\$ 549,253	\$ 605,000	\$ 522,708	\$ (82,292)	86.40%
Golf Cart Rental Fees	312,000	298,492	312,000	283,264	(28,736)	90.79%
Driving Range Fees	70,000	71,925	70,000	74,490	4,490	106.41%
Concession Sales	95,000	80,471	95,000	74,506	(20,494)	78.43%
Pro Shop Merchandise Sales	50,000	65,517	50,000	46,766	(3,234)	93.53%
Total Operating Revenues	1,132,000	1,065,658	1,132,000	1,001,735	(130,265)	88.49%
Non-Operating Revenues:						
Reimbursements	10,000	23,781	18,000	23,702	5,702	131.68%
Auction - Equipment	-	-	-	1,361	1,361	0.00%
Investment Income	-	1,712	-	1,819	1,819	0.00%
Total Non-Operating Revenues	10,000	25,493	18,000	26,882	8,882	149.34%
Total Revenues	1,142,000	1,091,151	1,150,000	1,028,617	(121,383)	89.44%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	694,310	689,345	707,380	677,651	29,729	95.80%
Supplies	109,740	108,157	100,740	82,346	18,394	81.74%
Pro Shop Merchandise	40,000	43,340	40,000	49,796	(9,796)	124.49%
Contractual Services	44,600	35,337	40,730	30,033	10,697	73.74%
Utilities	111,080	133,852	115,500	56,128	59,372	48.60%
Maintenance & Vehicle Charges	60,200	50,942	66,200	76,731	(10,531)	115.91%
Capital Outlay	-	-	1,140	1,140	0	100.00%
Capital Outlay - Lease Payments	70,000	56,194	78,000	81,027	(3,027)	103.88%
Total Operating Expenses	1,129,930	1,117,167	1,149,690	1,054,852	94,838	91.75%
Non-Operating Expenses:						
Transfers Out	-	-	-	-	-	0.00%
Total Non-Operating Expenses	-	-	-	-	-	0.00%
Total Expenses	1,129,930	1,117,167	1,149,690	1,054,852	94,838	91.75%
<b>NET INCOME (LOSS)</b>	<b>\$ 12,070</b>	<b>\$ (26,016)</b>	<b>\$ 310</b>	<b>\$ (26,235)</b>	<b>\$ (26,545)</b>	



**CITY OF MESQUITE, TEXAS**  
**Group Medical Insurance Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through September 30, 2019**  
**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
<b>REVENUES</b>						
Contributions - City:						
Medical Insurance	\$ 11,370,000	\$ 10,370,000	\$ 11,163,570	\$ 10,676,050	\$ (487,520)	95.63%
Life/Dental/Vision Insurance	1,125,000	1,238,919	1,330,000	1,364,087	34,087	102.56%
Contributions - Other:						
Employee - Medical	1,720,000	1,458,839	1,750,000	1,517,236	(232,764)	86.70%
Retirees - Medical	1,450,000	1,484,587	1,447,000	1,552,879	105,879	107.32%
Copay Health Clinic - Medical	32,500	29,894	32,500	35,911	3,411	110.50%
Copay Health Clinic - Pharmacy	450,000	355,105	330,000	353,803	23,803	107.21%
Critical Care	80,000	113,986	90,000	99,354	9,354	110.39%
Health Surcharge	106,000	143,938	110,000	140,888	30,888	128.08%
Stop Loss and Other Reimbursements	150,000	32,894	750,000	932,480	182,480	124.33%
Transfers In	500,000	500,000	-	-	-	0.00%
<b>Total Revenues</b>	<b>16,983,500</b>	<b>15,728,162</b>	<b>17,003,070</b>	<b>16,672,688</b>	<b>(330,382)</b>	<b>98.06%</b>
<b>EXPENDITURES</b>						
Operating Costs	241,410	85,058	241,410	75,160	166,250	31.13%
Health Claims	8,400,000	7,567,320	8,475,000	9,084,462	(609,462)	107.19%
HSA Employer Contributions	1,400,000	1,164,825	1,400,000	1,411,500	(11,500)	100.82%
Pharmaceutical Costs	3,000,000	2,456,950	2,550,000	2,230,912	319,088	87.49%
Health Clinic Operating	513,500	461,702	513,500	434,990	78,510	84.71%
Vision Claims	126,000	140,350	126,000	125,151	849	99.33%
Life/Dental/LT Disability/Critical Care	1,327,100	1,300,210	1,347,100	1,353,294	(6,194)	100.46%
Retirees Medical Supplemental	1,059,900	1,074,159	1,059,900	1,040,326	19,574	98.15%
Administrative Fee - Medical	452,500	512,994	125,200	212,909	(87,709)	170.06%
Stop Loss Coverage Fee	416,750	366,881	416,750	423,639	(6,889)	101.65%
Employee Wellness Program	12,000	11,268	12,240	11,250	990	91.91%
Employee Assistance Program	27,000	27,738	27,000	26,287	713	97.36%
<b>Total Expenditures</b>	<b>16,976,160</b>	<b>15,169,455</b>	<b>16,294,100</b>	<b>16,429,880</b>	<b>(135,780)</b>	<b>100.83%</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 7,340</b>	<b>558,707</b>	<b>\$ 708,970</b>	<b>242,808</b>	<b>\$ (466,162)</b>	
<b>FUND BALANCE - Beginning of Year</b>		<b>(5,150,429)</b>		<b>(4,591,722)</b>		
<b>FUND BALANCE - Current</b>		<b>\$ (4,591,722)</b>		<b>\$ (4,348,914)</b>		



**CITY OF MESQUITE, TEXAS**  
**General Liability Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through September 30, 2019**  
**PRELIMINARY - YEAR END AUDIT IN PROGRESS**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
<b>REVENUES</b>						
Contributions - City:						
Workers Compensation	\$ 1,740,000	\$ 1,794,348	\$ 1,677,830	\$ 1,677,830	\$ -	100.00%
General Fund Transfer	-	-	350,000	655,000	305,000	187.14%
Water Sewer Fund Transfer	1,405,000	1,405,000	1,405,000	1,405,000	-	100.00%
Contributions - Other:						
Insured Losses	135,000	157,171	135,000	149,956	14,956	111.08%
Investment Income	15,000	25,968	30,000	42,726	12,726	142.42%
<b>Total Revenues</b>	<b>3,295,000</b>	<b>3,382,487</b>	<b>3,597,830</b>	<b>3,930,512</b>	<b>332,682</b>	<b>109.25%</b>
<b>EXPENDITURES</b>						
Risk Management Services	331,210	386,648	377,430	356,659	20,771	94.50%
Legal Services	230,000	222,160	155,000	184,492	(29,492)	119.03%
Unemployment Insurance	30,000	15,827	30,000	36,161	(6,161)	120.54%
Self-Insurance Premiums	640,000	794,368	800,000	837,620	(37,620)	104.70%
Employee Bonds	5,000	3,650	5,000	4,265	735	85.31%
Claims - Workers Compensation	1,250,000	1,244,211	1,600,000	1,184,979	415,021	74.06%
Claims - General Liability	425,000	209,031	425,000	777,625	(352,625)	182.97%
Claims - Reserve Adjustment	-	(73,995)	-	273,617	(273,617)	0.00%
Other	125,460	67,837	200,460	274,395	(73,935)	136.88%
<b>Total Expenditures</b>	<b>3,036,670</b>	<b>2,869,737</b>	<b>3,592,890</b>	<b>3,929,815</b>	<b>(336,925)</b>	<b>109.38%</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 258,330</b>	<b>512,750</b>	<b>\$ 4,940</b>	<b>697</b>	<b>\$ (4,243)</b>	
<b>FUND BALANCE - Beginning of Year</b>		<b>(1,001,928)</b>		<b>(489,178)</b>		
<b>FUND BALANCE - Current</b>		<b>\$ (489,178)</b>		<b>\$ (488,481)</b>		



**CITY OF MESQUITE, TEXAS**  
**Hotel Occupancy Tax Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through September 30, 2019**  
***PRELIMINARY - YEAR END AUDIT IN PROGRESS***

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
<b>REVENUES</b>						
Hotel/Motel Tax	\$ 1,360,000	\$ 1,629,514	\$ 1,400,000	\$ 2,010,070	\$ 610,070	143.58%
Investment Income	18,000	26,315	25,000	52,504	27,504	210.02%
Total Revenues	1,378,000	1,655,829	1,425,000	2,062,574	637,574	144.74%
<b>EXPENDITURES</b>						
City Projects	393,000	306,584	335,000	234,317	100,683	69.95%
Mesquite Convention & Visitors Bureau	698,632	476,282	941,708	704,588	237,120	74.82%
Arts Council	152,400	192,128	174,000	234,506	(60,506)	134.77%
Historic Commission	152,400	192,128	174,000	234,506	(60,506)	134.77%
Total Expenditures	1,396,432	1,167,122	1,624,708	1,407,917	216,791	86.66%
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ (18,432)</u>	488,707	<u>\$ (199,708)</u>	654,658	<u>\$ 854,366</u>	
<b>FUND BALANCE - Beginning of Year</b>		1,238,109		1,726,816		
<b>FUND BALANCE - Current</b>		<u>\$ 1,726,816</u>		<u>\$ 2,381,474</u>		