

# City of Mesquite, Texas

## Year-to-Date Financial Report

As of December 31, 2019





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

Description	Prior Year	Current Year
<b>ASSETS</b>		
Pooled Cash and Investments	\$ 24,391,286	\$ 29,247,830
Receivables (net of allowance)	36,804,242	41,026,184
Inventory	828,985	1,014,107
Prepays	3,319	6,014
Accrued Interest	15,754	14,666
Total Assets	\$ 62,043,586	\$ 71,308,801
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts Payable	\$ 3,049,118	\$ 3,275,262
Deposits	398,004	248,151
Deferred Revenue	35,155,679	39,338,413
Total Liabilities	38,602,801	42,861,825
 <b>Fund Balance</b>		
Non-Spendable	832,304	1,020,121
Assigned	2,966,759	3,041,835
Unassigned	19,641,722	24,385,020
Total Fund Balance	23,440,785	28,446,976
<b>Total Liabilities and Fund Balance</b>	\$ 62,043,586	\$ 71,308,801



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			%
	Original Budget	Year-to-Date 2019	Original Budget	Year-to-Date 2020	Budget Variance	
<b>REVENUES</b>						
Taxes						
Ad valorem	\$ 55,424,000	\$ 29,532,881	\$ 59,806,870	\$ 31,021,494	\$ (28,785,376)	51.87%
Gross receipts	7,625,000	89,314	7,500,450	116,256	(7,384,194)	1.55%
Sales	33,105,000	2,512,714	33,305,000	2,742,779	(30,562,221)	8.24%
Licenses, permits, and fees	2,263,100	297,032	2,403,950	558,569	(1,845,381)	23.24%
Fines and forfeitures	2,902,000	427,670	2,902,000	369,556	(2,532,444)	12.73%
Investment Income	324,000	120,491	699,000	77,453	(621,547)	11.08%
Charges for service	14,747,980	2,197,688	15,790,980	2,838,247	(12,952,733)	17.97%
Intergovernmental	150,000	-	150,000	58,044	(91,956)	38.70%
Contributions and Donations	140,000	36,037	140,000	28,369	(111,631)	20.26%
Other revenues	922,100	70,102	957,950	127,207	(830,743)	13.28%
Transfers in	5,750,000	1,402,200	7,816,200	1,901,250	(5,914,950)	24.32%
<b>Total Revenues</b>	<b>123,353,180</b>	<b>36,686,129</b>	<b>131,472,400</b>	<b>39,839,224</b>	<b>(91,633,176)</b>	<b>30.30%</b>
<b>EXPENDITURES</b>						
General government	12,830,180	2,913,465	13,671,360	2,923,833	10,747,527	21.39%
Fire services	28,773,210	6,979,141	30,588,590	6,756,086	23,832,504	22.09%
Police services	36,475,740	8,661,889	39,205,380	9,439,575	29,765,805	24.08%
Public works	13,808,110	3,036,670	14,886,060	2,640,087	12,245,973	17.74%
Planning and development services	3,084,340	710,189	3,432,350	734,815	2,697,535	21.41%
Library services	2,153,840	501,058	2,537,310	587,611	1,949,699	23.16%
Parks and recreation operations	8,177,490	1,680,924	8,879,190	1,880,906	6,998,284	21.18%
Parks and recreation 4B reimbursement	(5,854,850)	(1,500,000)	(6,356,150)	(1,602,000)	(4,754,150)	25.20%
Housing and community services	1,754,630	412,006	2,057,760	425,836	1,631,924	20.69%
Neighborhood services	1,390,680	251,698	1,489,750	292,815	1,196,935	19.66%
Non-departmental						
Debt Service	18,000,000	10,100,000	18,114,000	9,900,000	8,214,000	54.65%
Insurance	1,444,480	-	1,497,630	374,408	1,123,223	25.00%
Public Safety Equipment	452,000	-	1,208,000	-	1,208,000	0.00%
Foreclosed Properties	1,500	564	1,500	289	1,211	19.27%
Reserve Appropriation	851,670	397,104	259,000	(249,029)	508,029	-96.15%
<b>Total Expenditures</b>	<b>123,343,020</b>	<b>34,144,708</b>	<b>131,471,730</b>	<b>34,105,231</b>	<b>97,366,499</b>	<b>25.94%</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 10,160</b>	<b>2,541,421</b>	<b>\$ 670</b>	<b>5,733,993</b>	<b>\$ 5,733,323</b>	
<b>FUND BALANCE - Beginning of Year</b>		<b>20,899,364</b>		<b>22,712,983</b>		
<b>FUND BALANCE - Current</b>		<b>\$ 23,440,785</b>		<b>\$ 28,446,976</b>		



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2019	Original Budget	Year-to-Date 2020	Budget Variance	%
<b>General Government</b>						
City Council	\$ 157,490	\$ 40,263	\$ 134,980	\$ 37,785	\$ 97,195	27.99%
City Manager	1,477,640	368,379	1,556,590	360,645	1,195,945	23.17%
Economic Development	383,520	96,873	359,320	64,057	295,263	17.83%
Communications and Marketing	532,470	113,560	555,940	118,863	437,077	21.38%
Mesquite Art Center	131,330	9,766	173,140	12,484	160,656	7.21%
Building Maintenance	2,591,910	599,184	2,582,670	566,406	2,016,264	21.93%
City Secretary	513,590	108,989	594,480	229,565	364,915	38.62%
City Attorney	1,255,570	340,592	1,497,800	362,414	1,135,386	24.20%
Human Resource Administration	1,183,450	269,553	1,324,470	268,233	1,056,237	20.25%
Risk Management	-	(18,921)	-	(11,479)	11,479	0.00%
Finance Administration	311,010	(7,762)	559,120	147,454	411,666	26.37%
Accounting	575,950	138,533	594,900	126,989	467,911	21.35%
Warehouse	250,800	62,028	333,220	61,158	272,062	18.35%
Print Shop/Mailroom	268,390	74,511	350,280	77,281	272,999	22.06%
Purchasing	440,390	135,175	497,030	137,506	359,524	27.67%
Transportation Pool	-	213	-	406	(406)	0.00%
Central Copy	-	(11,422)	-	(15,173)	15,173	0.00%
Tax Office	808,470	279,846	816,690	206,442	610,248	25.28%
Municipal Court	1,296,170	312,933	1,289,050	274,139	1,014,911	21.27%
Budget and Financial Analysis	441,260	106,979	451,680	79,732	371,948	17.65%
IT Telecommunications	210,770	(105,807)	-	(181,073)	181,073	0.00%
<b>Total General Government</b>	<b>12,830,180</b>	<b>2,913,465</b>	<b>13,671,360</b>	<b>2,923,833</b>	<b>10,747,527</b>	<b>21.39%</b>
<b>Fire Services</b>						
Fire Administration	1,264,110	387,414	1,241,240	382,239	859,001	30.79%
Fire Operations	24,087,040	5,582,019	25,824,120	5,305,432	20,518,688	20.54%
Emergency Medical Services	1,184,780	315,486	1,220,440	314,961	905,479	25.81%
Fire Prevention	1,512,010	342,021	1,561,520	379,423	1,182,097	24.30%
Fire Training	498,490	295,318	497,740	320,233	177,507	64.34%
Emergency Management	226,780	56,883	243,530	53,796	189,734	22.09%
<b>Total Fire Services</b>	<b>28,773,210</b>	<b>6,979,141</b>	<b>30,588,590</b>	<b>6,756,086</b>	<b>23,832,504</b>	<b>22.09%</b>
<b>Police Services</b>						
Police Administration	1,123,730	268,104	1,249,320	275,693	973,628	22.07%
Police Patrol/Traffic	18,504,490	4,187,173	19,785,230	4,524,970	15,260,260	22.87%
Police Criminal Investigation	7,119,740	1,806,368	7,777,250	1,981,129	5,796,121	25.47%
Police School Resource Officers	1,498,000	537,909	1,556,430	817,209	739,221	52.51%
Police Technical Services	6,880,020	1,495,480	7,350,370	1,490,083	5,860,287	20.27%
Police Staff Support	1,349,760	366,855	1,486,780	350,491	1,136,289	23.57%
<b>Total Police Services</b>	<b>36,475,740</b>	<b>8,661,889</b>	<b>39,205,380</b>	<b>9,439,575</b>	<b>29,765,805</b>	<b>24.08%</b>
<b>Public Works</b>						
Public Works Administration	539,380	128,065	556,140	109,528	446,612	19.69%
Traffic Engineering	1,040,420	190,986	1,234,530	275,383	959,147	22.31%
Street Lighting	1,234,930	191,897	1,195,870	185,252	1,010,618	15.49%
Engineering	(510,500)	20,936	(410,210)	(209,112)	(201,098)	50.98%
Solid Waste Collection-Residential	6,036,560	1,320,104	6,357,990	1,201,869	5,156,121	18.90%
Compost Facility Operations	506,240	64,563	503,280	149,295	353,985	29.66%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2019	Original Budget	Year-to-Date 2020	Budget Variance	%
Street Maintenance	3,369,780	766,339	3,710,410	692,783	3,017,627	18.67%
Service Center	1,591,300	353,780	1,738,050	235,090	1,502,960	13.53%
<b>Total Public Works</b>	<b>13,808,110</b>	<b>3,036,670</b>	<b>14,886,060</b>	<b>2,640,087</b>	<b>12,245,973</b>	<b>17.74%</b>
<b>Planning and Development Services</b>						
Planning and Development Admin	302,170	99,509	305,940	72,015	233,925	23.54%
Building Inspection	1,533,500	368,583	1,849,330	383,302	1,466,028	20.73%
Licensing and Compliance (Food Insp)	552,000	129,490	572,050	132,265	439,785	23.12%
Planning and Zoning	554,770	82,209	538,030	94,633	443,397	17.59%
Historic Preservation	91,900	30,398	117,000	37,101	79,899	31.71%
Repair and Demolition	50,000	-	50,000	15,500	34,500	31.00%
<b>Total Planning and Development Svcs</b>	<b>3,084,340</b>	<b>710,189</b>	<b>3,432,350</b>	<b>734,815</b>	<b>2,697,535</b>	<b>21.41%</b>
<b>Library Services</b>						
Administration	721,770	214,644	969,160	276,764	692,396	28.56%
North Branch	549,460	106,151	685,520	141,430	544,090	20.63%
Central Branch	882,610	180,263	882,630	169,417	713,213	19.19%
<b>Total Library Services</b>	<b>2,153,840</b>	<b>501,058</b>	<b>2,537,310</b>	<b>587,611</b>	<b>1,949,699</b>	<b>23.16%</b>
<b>Parks and Recreation</b>						
Parks and Recreation Administration	540,720	172,595	715,160	165,212	549,949	23.10%
Parks Operations	3,810,140	713,302	3,897,610	918,831	2,978,779	23.57%
Tennis	124,970	28,029	137,210	31,790	105,420	23.17%
Special Events	265,030	65,215	262,000	67,240	194,760	25.66%
Recreation	2,936,600	672,133	3,340,570	656,867	2,683,703	19.66%
Pools	500,030	29,650	526,640	40,968	485,672	7.78%
<b>Total Parks and Recreation</b>	<b>8,177,490</b>	<b>1,680,924</b>	<b>8,879,190</b>	<b>1,880,906</b>	<b>6,998,284</b>	<b>21.18%</b>
<b>Parks and Recreation - 4B Reimbursement</b>	<b>(5,854,850)</b>	<b>(1,500,000)</b>	<b>(6,356,150)</b>	<b>(1,602,000)</b>	<b>(4,754,150)</b>	<b>25.20%</b>
<b>Housing and Community Services</b>						
Community Services Administration	62,200	15,309	129,240	27,835	101,405	21.54%
Public Health Clinic	110,480	15,079	116,860	17,922	98,938	15.34%
Mesquite Public Transportation	190,000	62,511	190,000	87,066	102,934	45.82%
Volunteer Services	90,660	20,086	115,560	20,084	95,476	17.38%
Animal Services	1,301,290	299,021	1,506,100	272,929	1,233,171	18.12%
<b>Total Housing and Community Svcs</b>	<b>1,754,630</b>	<b>412,006</b>	<b>2,057,760</b>	<b>425,836</b>	<b>1,631,924</b>	<b>20.69%</b>
<b>Neighborhood Services</b>						
Neighborhood Services Administration	295,090	72,837	310,420	63,863	246,557	20.57%
Environmental Code Inspection	922,920	155,986	987,510	190,261	797,249	19.27%
Neighborhood Vitality	172,670	22,875	191,820	38,691	153,129	
<b>Total Neighborhood Services</b>	<b>1,390,680</b>	<b>251,698</b>	<b>1,489,750</b>	<b>292,815</b>	<b>1,196,935</b>	<b>19.66%</b>
<b>Non-Departmental</b>						
Debt Service	18,000,000	10,100,000	18,114,000	9,900,000	8,214,000	54.65%
Insurance	1,444,480	-	1,497,630	374,408	1,123,223	25.00%
Public Safety Equipment	452,000	-	1,208,000	-	1,208,000	0.00%
Foreclosed Properties	1,500	564	1,500	289	1,211	19.27%
Reserve Appropriation	851,670	397,104	259,000	(249,029)	508,029	-96.15%
<b>Total Non Departmental</b>	<b>20,749,650</b>	<b>10,497,668</b>	<b>21,080,130</b>	<b>10,025,667</b>	<b>11,054,463</b>	<b>47.56%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 123,343,020</b>	<b>\$ 34,144,708</b>	<b>\$ 131,471,730</b>	<b>\$ 34,105,231</b>	<b>\$ 97,366,499</b>	<b>25.94%</b>



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

<b>Description</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>ASSETS</b>		
Pooled cash and investments	\$ (654,129)	\$ 1,274,866
Receivable (Net of Allowance)	1,511,257	880,482
Accrued Interest	731	1,255
<b>Total Assets</b>	<b>\$ 857,859</b>	<b>\$ 2,156,603</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts Payable	\$ 491,120	\$ 59,126
Retainage Payable	303,494	396,868
<b>Total Liabilities</b>	<b>794,614</b>	<b>455,993</b>
<b>Fund Balance</b>		
Beginning Balance	2,415,563	5,498,271
Add Revenues:		
Sales Tax	837,571	914,260
Investment Income	5,627	7,462
Intergovernmental	28,354	(1,715,281)
Other Revenues	-	389,463
<b>Total Revenues</b>	<b>871,552</b>	<b>(404,096)</b>
Less Expenditures:		
Quality of Life Corporation Administration	50,001	-
Transportation	879,052	113,097
Parks and Recreation	1,757,216	2,680,741
Airport	(2,399)	59,728
Transfers Out - Debt Service	540,000	540,000
<b>Total Expenditures</b>	<b>3,223,870</b>	<b>3,393,565</b>
Ending Fund Balance	63,245	1,700,610
<b>Total Liabilities and Fund Balance</b>	<b>\$ 857,859</b>	<b>\$ 2,156,603</b>



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

Description	Prior Year	Current Year
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 27,972,713	\$ 34,851,927
Receivables (net of allowance)	4,978,036	5,704,855
Inventory	318,864	311,949
Accrued Interest	38,060	34,280
	33,307,673	40,903,010
<b>CURRENT LIABILITIES</b>		
Accounts Payable	2,163,487	2,181,718
Deposits	3,911,313	4,264,992
Accrued Compensated Absences - current	199,527	203,742
	6,274,327	6,650,452
<b>CURRENT WORKING CAPITAL</b>	\$ 27,033,346	\$ 34,252,557
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<b>\$ 7,219,211</b>



**CITY OF MESQUITE, TEXAS**  
**Water and Sewer Operating Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through December 31, 2019**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2019	Original Budget	Year-to-Date 2020	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Water Sales	\$ 36,052,500	\$ 6,764,169	\$ 37,674,860	\$ 7,412,509	\$ (30,262,351)	19.67%
Water Taps & Connections	25,000	8,088	25,000	3,746	(21,254)	14.98%
Penalties and Admin Fees	1,003,000	283,876	1,003,000	343,497	(659,503)	34.25%
Sale of Bulk Water	750,000	592,896	1,150,000	675,722	(474,278)	58.76%
Sewer Service Charges	29,322,700	5,638,446	30,642,220	5,939,859	(24,702,361)	19.38%
Sewer Taps & Connections	60,000	16,750	60,000	89,150	29,150	148.58%
Other Charges for Service	17,000	2,080	17,000	2,858	(14,142)	16.81%
Total Operating Revenues	<u>67,230,200</u>	<u>13,306,305</u>	<u>70,572,080</u>	<u>14,467,342</u>	<u>(56,104,738)</u>	20.50%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,500,000	479,674	1,500,000	414,208	(1,085,792)	27.61%
Other	600,000	255,513	1,000,000	340,100	(659,900)	34.01%
Total Non-Operating Revenues	<u>2,100,000</u>	<u>735,187</u>	<u>2,500,000</u>	<u>754,308</u>	<u>(1,745,692)</u>	30.17%
Total Revenues	<u>69,330,200</u>	<u>14,041,492</u>	<u>73,072,080</u>	<u>15,221,649</u>	<u>(57,850,431)</u>	20.83%
<b>EXPENSES</b>						
Operating Expenditures:						
Finance - Collections	4,170,440	975,852	2,996,980	689,433	2,307,547	23.00%
Water & Sewer Administration	525,710	94,927	651,220	138,001	513,219	21.19%
Infrastructure Management	277,330	45,133	179,500	37,546	141,954	20.92%
GIS Operations	781,760	138,315	791,290	185,101	606,189	23.39%
Water Production	26,090,750	6,496,898	26,585,270	6,603,587	19,981,683	24.84%
Meter Services	1,056,760	251,618	1,151,430	272,516	878,914	23.67%
Water Distribution	2,296,840	491,476	2,234,640	489,008	1,745,632	21.88%
Wastewater Collection	1,804,770	391,486	1,795,630	361,502	1,434,128	20.13%
Wastewater Treatment	9,939,600	3,559,859	11,041,500	3,611,823	7,429,677	32.71%
Chiller Plant Operations	399,450	57,956	439,450	57,671	381,779	13.12%
Total Operating Expenses	<u>47,343,410</u>	<u>12,503,520</u>	<u>47,866,910</u>	<u>12,446,187</u>	<u>35,420,723</u>	26.00%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,500,000	479,674	1,500,000	483,182	1,016,818	32.21%
Water & Sewer General Fund Transfer	4,550,000	1,140,000	5,870,400	1,467,600	4,402,800	25.00%
Water & Sewer Debt Service Transfer	10,136,920	5,668,005	10,760,160	5,657,500	5,102,660	52.58%
Water & Sewer Insurance	1,405,000	346,275	1,405,000	346,275	1,058,725	24.65%
Water & Sewer Capital	751,550	26,153	588,440	140,145	448,295	23.82%
Water & Sewer Reserves	457,000	236,595	785,000	87,450	697,550	11.14%
Total Non-Operating Expenses	<u>18,800,470</u>	<u>7,896,702</u>	<u>20,909,000</u>	<u>8,182,152</u>	<u>12,726,848</u>	39.13%
Total Expenses	<u>66,143,880</u>	<u>20,400,222</u>	<u>68,775,910</u>	<u>20,628,339</u>	<u>48,147,571</u>	29.99%
<b>NET INCOME (LOSS)</b>	<u>\$ 3,186,320</u>	<u>\$ (6,358,730)</u>	<u>\$ 4,296,170</u>	<u>\$ (5,406,690)</u>	<u>\$ (9,702,860)</u>	





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

Description	Prior Year	Current Year
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 504,010	\$ 943,640
Receivables	273,205	360,068
Accrued Interest	1,405	1,388
 Total Current Assets	778,620	1,305,095
<b>CURRENT LIABILITIES</b>		
Accounts Payable	3,321	-
Deposits	1,056	1,056
Accrued Compensated Absences - current	32,917	-
 Total Current Liabilities	37,294	1,056
<b>CURRENT WORKING CAPITAL</b>	\$ 741,326	\$ 1,304,040
 <b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<b>\$ 562,714</b>



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2019	Original Budget	Year-to-Date 2020	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Residential Drainage Charge	\$ 2,000,000	\$ 371,805	\$ 2,225,000	\$ 414,038	\$ (1,810,962)	18.61%
Commercial Drainage Charge	1,900,000	422,967	2,280,000	535,970	(1,744,030)	23.51%
Total Operating Revenues	3,900,000	794,772	4,505,000	950,008	(3,554,992)	
Non-Operating Revenues:						
Interest on Investments	18,000	8,914	26,000	7,604	(18,396)	29.24%
Transfers In	37,070	37,070	-	-	-	0.00%
Total Non-Operating Revenues	55,070	45,984	26,000	7,604	(18,396)	
Total Revenues	3,955,070	840,756	4,531,000	957,612	(3,573,388)	21.13%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	498,800	162,590	648,460	130,521	517,939	20.13%
Supplies	9,870	257	11,110	887	10,223	7.99%
Contractual Services	281,730	42,568	242,620	91,482	151,138	37.71%
Capital Outlay	2,000	-	410,000	-	410,000	0.00%
Total Operating Expenses	792,400	205,415	1,312,190	222,891	679,299	16.99%
Non-Operating Expenses:						
General Fund - Cost Allocation	-	-	574,800	143,700	431,100	25.00%
Debt Service	399,970	-	464,610	-	464,610	0.00%
Transfers Out - Projects	2,500,000	625,000	2,000,000	625,000	1,375,000	31.25%
Total Non-Operating Expenses	2,899,970	625,000	3,039,410	768,700	2,270,710	25.29%
Total Expenses	3,692,370	830,415	4,351,600	991,591	2,950,009	22.79%
<b>NET INCOME (LOSS)</b>	<b>\$ 262,700</b>	<b>\$ 10,341</b>	<b>\$ 179,400</b>	<b>\$ (33,979)</b>	<b>\$ (623,379)</b>	



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

Description	Prior Year	Current Year
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ (22,326)	\$ 41,565
Receivables (net of allowance)	50,368	43,688
Interest Income	-	73
Inventory	47,118	53,082
Total Current Assets	75,160	138,408
<b>CURRENT LIABILITIES</b>		
Accounts payable	-	191
Deposits	30,229	39,757
Total Current Liabilities	30,229	39,948
<b>CURRENT WORKING CAPITAL</b>	\$ 44,931	\$ 98,461
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<b>\$ 53,530</b>



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2019	Original Budget	Year-to-Date 2020	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Hangar Rentals	\$ 621,060	\$ 148,190	\$ 767,110	\$ 166,881	\$ (600,229)	21.75%
Tie Downs	7,500	1,474	5,040	4,556	(484)	90.40%
Fuel Sales	1,443,250	139,595	1,413,560	277,240	(1,136,320)	19.61%
Oil Sales	2,000	552	2,800	571	(2,229)	20.41%
Airport Lease Receipts	13,450	15,204	26,670	15,348	(11,322)	57.55%
Pilot Supplies	8,000	403	12,500	770	(11,730)	6.16%
Tenant Utility Receipts	5,000	891	6,600	1,591	(5,009)	24.11%
Total Operating Revenues	<u>2,100,260</u>	<u>306,309</u>	<u>2,234,280</u>	<u>466,958</u>	<u>(1,767,322)</u>	20.90%
Non-Operating Revenues:						
Reimbursements	50,000	-	50,000	-	(50,000)	0.00%
Interest on Investments	-	469	-	743	743	0.00%
Total Non-Operating Revenues	<u>50,000</u>	<u>469</u>	<u>50,000</u>	<u>743</u>	<u>(49,257)</u>	1.49%
Total Revenues	<u>2,150,260</u>	<u>306,778</u>	<u>2,284,280</u>	<u>467,700</u>	<u>(1,816,580)</u>	20.47%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	517,940	98,179	552,210	113,899	438,311	20.63%
Supplies - Other	19,180	6,939	26,700	992	25,708	3.72%
Supplies - Fuel	934,850	80,324	907,300	163,240	744,060	17.99%
Contractual Services	446,560	117,903	537,360	111,769	425,591	20.80%
Capital Outlay	20,000	10,761	26,500	24,026	2,474	90.67%
Total Operating Expenses	<u>1,938,530</u>	<u>314,106</u>	<u>2,050,070</u>	<u>413,927</u>	<u>1,636,143</u>	20.19%
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>2,138,340</u>	<u>363,606</u>	<u>2,249,880</u>	<u>463,427</u>	<u>1,786,453</u>	20.60%
<b>NET INCOME (LOSS)</b>	<u>\$ 11,920</u>	<u>\$ (56,828)</u>	<u>\$ 34,400</u>	<u>\$ 4,273</u>	<u>\$ (30,127)</u>	



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

Description	Prior Year	Current Year
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ (92,356)	\$ (66,031)
Receivables (net of allowance)	217	-
Interest Income	-	1
Inventory	9,969	8,883
	(82,170)	(57,147)
<b>CURRENT LIABILITIES</b>		
Accounts Payable	\$ 6,986	\$ 3,600
OPEB Liability - current	11,506	11,506
	11,506	11,506
<b>CURRENT WORKING CAPITAL</b>	<u>\$ (93,676)</u>	<u>\$ (68,653)</u>
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<u><u>\$ 25,023</u></u>



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2019	Original Budget	Year-to-Date 2020	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Green Fees	\$ 605,000	\$ 100,338	\$ 623,150	\$ 114,516	\$ (508,634)	18.38%
Golf Cart Rental Fees	312,000	49,011	321,360	60,431	(260,929)	18.80%
Driving Range Fees	70,000	11,811	72,100	16,298	(55,802)	22.61%
Concession Sales	95,000	13,365	97,850	14,713	(83,137)	15.04%
Pro Shop Merchandise Sales	50,000	10,163	51,500	7,651	(43,849)	14.86%
Mesquite Private Golf Club	8,000	3,400	8,240	-	(8,240)	0.00%
Total Operating Revenues	<u>1,140,000</u>	<u>188,088</u>	<u>1,174,200</u>	<u>213,609</u>	<u>(960,591)</u>	18.19%
Non-Operating Revenues:						
Reimbursements	10,000	306	10,300	-	(10,300)	0.00%
Investment Income	-	1,492	-	2	2	0.00%
Total Non-Operating Revenues	<u>10,000</u>	<u>1,798</u>	<u>10,300</u>	<u>2</u>	<u>(10,298)</u>	0.02%
Total Revenues	<u>1,150,000</u>	<u>189,886</u>	<u>1,184,500</u>	<u>213,611</u>	<u>(970,889)</u>	18.03%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	680,940	153,968	728,170	145,670	582,500	20.00%
Supplies	80,720	13,863	101,220	13,423	87,797	13.26%
Pro Shop Merchandise	40,000	6,283	40,000	887	39,113	2.22%
Contractual Services	40,730	7,255	36,590	13,444	23,146	36.74%
Utilities	121,500	12,719	115,500	13,837	101,663	11.98%
Maintenance & Vehicle Charges	86,200	7,488	66,700	10,316	56,384	15.47%
Capital Outlay - Lease Payments	78,000	22,499	79,000	19,509	59,491	24.70%
Total Operating Expenses	<u>1,128,090</u>	<u>224,075</u>	<u>1,167,180</u>	<u>217,085</u>	<u>950,095</u>	18.60%
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>1,128,090</u>	<u>224,075</u>	<u>1,167,180</u>	<u>217,085</u>	<u>950,095</u>	18.60%
<b>NET INCOME (LOSS)</b>	<u>\$ 21,910</u>	<u>\$ (34,189)</u>	<u>\$ 17,320</u>	<u>\$ (3,474)</u>	<u>\$ (20,794)</u>	



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2019	Original Budget	Year-to-Date 2020	Remaining Balance	%
<b>REVENUES</b>						
Contributions - City:						
Medical Insurance	\$ 11,163,570	\$ 2,790,893	\$ 11,413,570	\$ 2,635,583	\$ (8,777,987)	23.09%
Life/Dental/Vision Insurance	1,125,000	354,046	1,325,000	353,547	(971,453)	26.68%
Contributions - Other:						
Employee - Medical	1,892,000	377,658	1,750,000	423,248	(1,326,752)	24.19%
Retirees - Medical	1,514,680	354,729	1,450,000	291,632	(1,158,368)	20.11%
Copay Health Clinic - Medical	32,500	2,766	32,500	3,456	(29,044)	10.64%
Copay Health Clinic - Pharmacy	450,000	28,592	330,000	33,720	(296,280)	10.22%
Critical Care	80,000	24,543	90,000	26,947	(63,053)	29.94%
Health Surcharge	106,000	35,069	110,000	34,995	(75,005)	31.81%
Stop Loss and Other Reimbursements	150,000	24,316	150,000	7,348	(142,652)	4.90%
Transfers In	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>16,513,750</b>	<b>3,992,612</b>	<b>16,651,070</b>	<b>3,810,478</b>	<b>(12,840,592)</b>	<b>22.88%</b>
<b>EXPENDITURES</b>						
Operating Costs	241,410	12,147	242,900	45,262	197,639	18.63%
Health Claims	8,475,000	3,576,062	8,590,000	3,530,123	5,059,877	41.10%
HSA Employer Contributions	1,400,000	986,150	1,200,000	767,150	432,850	63.93%
Pharmaceutical Costs	2,550,000	742,163	2,550,000	558,352	1,991,648	21.90%
Health Clinic Operating	513,500	40,015	510,000	42,448	467,552	8.32%
Vision Claims	126,000	22,266	127,500	45,304	82,196	35.53%
Life/Dental/LT Disability/Critical Care	1,327,100	324,962	1,465,000	340,124	1,124,876	23.22%
Retirees Medical Supplemental	1,059,900	178,904	1,102,100	387,252	714,848	35.14%
Administrative Fee - Medical	125,200	101,369	207,000	29,351	177,649	14.18%
Stop Loss Coverage Fee	416,750	91,547	450,000	107,033	342,967	23.79%
Employee Wellness Program	12,240	1,302	15,000	1,147	13,853	7.64%
Employee Assistance Program	27,000	4,710	30,000	9,690	20,310	32.30%
<b>Total Expenditures</b>	<b>16,274,100</b>	<b>6,081,597</b>	<b>16,489,500</b>	<b>5,863,236</b>	<b>10,626,264</b>	<b>35.56%</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 239,650</b>	<b>(2,088,985)</b>	<b>\$ 161,570</b>	<b>(2,052,758)</b>	<b>\$ (2,214,328)</b>	
<b>FUND BALANCE - Beginning of Year</b>		<b>(4,492,448)</b>		<b>(4,348,914)</b>		
<b>FUND BALANCE - Current</b>		<b>\$ (6,581,433)</b>		<b>\$ (6,401,672)</b>		



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2019	Original Budget	Year-to-Date 2020	Remaining Balance	%
<b>REVENUES</b>						
Contributions - City:						
Workers Compensation	\$ 1,740,000	\$ 440,683	\$ 1,697,800	\$ 428,350	\$ (1,269,450)	25.23%
Water Sewer Fund Transfer	1,405,000	346,275	1,405,000	346,275	(1,058,725)	24.65%
Contributions - Other:						
Insured Losses	135,000	52,405	135,000	20,227	(114,773)	14.98%
Investment Income	15,000	13,240	30,000	8,476	(21,524)	28.25%
<b>Total Revenues</b>	<b>3,295,000</b>	<b>852,603</b>	<b>3,267,800</b>	<b>803,328</b>	<b>(2,464,472)</b>	<b>24.58%</b>
<b>EXPENDITURES</b>						
Risk Management Services	391,870	90,000	394,520	90,000	304,520	22.81%
Legal Services	230,000	20,562	230,000	18,714	211,286	8.14%
Unemployment Insurance	30,000	-	30,000	-	30,000	0.00%
Self-Insurance Premiums	640,000	196,231	800,000	286,796	513,204	35.85%
Employee Bonds	5,000	1,207	5,000	639	4,361	12.78%
Claims - Workers Compensation	1,250,000	307,607	1,250,000	176,011	1,073,989	14.08%
Claims - General Liability	425,000	101,901	425,000	81,995	343,005	19.29%
Other	125,460	49,976	125,460	17,159	108,301	13.68%
<b>Total Expenditures</b>	<b>3,097,330</b>	<b>767,484</b>	<b>3,259,980</b>	<b>671,315</b>	<b>2,588,665</b>	<b>20.59%</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 197,670</b>	<b>85,119</b>	<b>\$ 7,820</b>	<b>132,014</b>	<b>\$ 124,194</b>	
<b>FUND BALANCE - Beginning of Year</b>		<b>(489,178)</b>		<b>(488,481)</b>		
<b>FUND BALANCE - Current</b>		<b>\$ (404,059)</b>		<b>\$ (356,467)</b>		





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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2019	Original Budget	Year-to-Date 2020	Remaining Balance	%
<b>REVENUES</b>						
Hotel/Motel Tax	\$ 1,400,000	\$ 338,503	\$ 1,600,000	\$ 481,456	\$ (1,118,544)	30.09%
Investment Income	18,000	13,599	28,000	12,055	(15,945)	43.05%
Total Revenues	<u>1,418,000</u>	<u>352,102</u>	<u>1,628,000</u>	<u>493,511</u>	<u>(1,134,489)</u>	30.31%
<b>EXPENDITURES</b>						
City Projects	335,000	38,549	337,400	53,252	284,148	15.78%
Mesquite Convention & Visitors Bureau	696,000	194,368	769,780	142,784	626,996	18.55%
Arts Council	174,000	15,095	185,710	57,685	128,025	31.06%
Historic Commission	174,000	14,903	185,710	57,685	128,025	31.06%
Total Expenditures	<u>1,379,000</u>	<u>262,915</u>	<u>1,478,600</u>	<u>311,406</u>	<u>1,167,194</u>	21.06%
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ 39,000</u>	<u>89,187</u>	<u>\$ 149,400</u>	<u>182,105</u>	<u>\$ 32,705</u>	
<b>FUND BALANCE - Beginning of Year</b>		<u>1,726,816</u>		<u>2,381,474</u>		
<b>FUND BALANCE - Current</b>		<u>\$ 1,816,003</u>		<u>\$ 2,563,579</u>		