

City of Mesquite, Texas

Year-to-Date Financial Report

As of June 30, 2020





CITY OF MESQUITE, TEXAS
General Fund
Balance Sheet
As of June 30, 2020

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 26,371,558	\$ 33,497,256
Receivables (net of allowance)	9,365,344	9,854,782
Inventory	907,347	1,000,631
Prepays	10,939	400
Accrued Interest	34,150	19,936
Total Assets	\$ 36,689,338	\$ 44,373,005
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 3,158,068	\$ 2,707,955
Deposits	280,982	288,580
Deferred Revenue	8,018,585	8,282,909
Total Liabilities	11,457,635	11,279,444
Fund Balance		
Non-Spendable	918,285	1,001,031
Assigned	2,182,706	2,133,533
Unassigned	22,130,712	29,958,997
Total Fund Balance	25,231,703	33,093,561
Total Liabilities and Fund Balance	\$ 36,689,338	\$ 44,373,005



CITY OF MESQUITE, TEXAS
General Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2020

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Budget Variance	%
REVENUES						
Taxes						
Ad valorem	\$ 55,424,000	\$ 55,307,290	\$ 59,806,870	\$ 59,739,224	\$ (67,646)	99.89%
Gross receipts	7,625,000	4,176,430	7,500,450	4,176,994	(3,323,456)	55.69%
Sales	33,105,000	19,539,694	33,505,000	19,437,573	(14,067,427)	58.01%
Licenses, permits, and fees	2,263,100	1,631,076	2,403,950	2,252,579	(151,371)	93.70%
Fines and forfeitures	2,902,000	2,108,367	2,902,000	1,883,123	(1,018,877)	64.89%
Investment Income	449,000	613,026	699,000	438,785	(260,215)	62.77%
Charges for service	14,990,980	10,206,475	15,790,980	10,548,891	(5,242,089)	66.80%
Intergovernmental	150,000	101,389	150,000	142,455	(7,545)	94.97%
Contributions and Donations	140,000	108,283	140,000	72,020	(67,980)	51.44%
Other revenues	957,950	344,095	957,950	605,713	(352,237)	63.23%
Transfers in	5,750,000	4,305,733	7,766,200	5,693,750	(2,072,450)	73.31%
Total Revenues	123,757,030	98,441,858	131,622,400	104,991,107	(26,631,293)	79.77%
EXPENDITURES						
General government	12,994,744	10,108,662	13,699,872	10,186,969	3,512,903	74.36%
Fire services	28,773,472	21,380,066	30,590,610	21,664,392	8,926,218	70.82%
Police services	36,475,740	27,159,446	39,250,380	28,584,115	10,666,265	72.83%
Public works	13,808,110	9,614,489	14,886,060	9,887,174	4,998,886	66.42%
Planning and development services	3,146,340	2,059,753	3,432,350	2,333,603	1,098,747	67.99%
Library services	2,153,840	1,484,066	2,538,330	1,727,485	810,845	68.06%
Parks and recreation operations	8,200,030	5,724,608	8,879,190	5,745,287	3,133,903	64.71%
Parks and recreation 4B reimbursement	(5,854,850)	(4,500,000)	(6,356,150)	(4,806,000)	(1,550,150)	75.61%
Housing and community services	1,754,690	1,324,443	2,080,760	1,483,993	596,767	71.32%
Neighborhood services	1,503,310	886,095	1,489,750	986,437	503,313	66.21%
Non-departmental						
Debt Service	18,000,000	16,650,000	18,064,000	16,450,000	1,614,000	91.07%
Insurance	1,444,480	1,083,360	1,497,630	1,123,223	374,407	75.00%
Public Safety Equipment	452,000	-	1,208,000	-	1,208,000	0.00%
Foreclosed Properties	1,500	1,117	1,500	867	633	57.80%
Reserve Appropriation	887,110	1,147,504	333,718	(774,704)	1,108,422	-232.14%
Total Expenditures	123,740,516	94,123,609	131,596,000	94,592,841	37,003,159	71.88%
INCREASE (DECREASE) IN FUND BALANCE	\$ 16,514	4,318,249	\$ 26,400	10,398,266	\$ 10,371,866	
FUND BALANCE - Beginning of Year		20,913,454		22,695,295		
FUND BALANCE - Current		\$ 25,231,703		\$ 33,093,561		



CITY OF MESQUITE, TEXAS
General Fund
Expenditure Detail
Year-to-Date Through June 30, 2020

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Budget Variance	%
General Government						
City Council	\$ 157,490	\$ 84,012	\$ 134,980	\$ 96,498	\$ 38,482	71.49%
City Manager	1,478,692	1,004,742	1,560,922	1,178,238	382,684	75.48%
Economic Development	417,569	286,472	377,451	156,446	221,005	41.45%
Communications and Marketing	541,783	374,438	555,940	346,926	209,014	62.40%
Mesquite Art Center	131,330	100,735	173,140	117,477	55,663	67.85%
Building Maintenance	2,591,910	1,986,642	2,588,719	2,023,756	564,963	78.18%
City Secretary	513,590	379,494	594,480	516,471	78,009	86.88%
City Attorney	1,375,720	1,054,726	1,497,800	1,130,112	367,688	75.45%
Human Resource Administration	1,183,450	893,177	1,324,470	948,957	375,513	71.65%
Risk Management	-	(4,082)	-	(37,779)	37,779	0.00%
Finance Administration	311,010	401,309	559,120	524,853	34,267	93.87%
Accounting	575,950	429,821	594,900	437,848	157,052	73.60%
Warehouse	250,800	197,447	333,220	227,534	105,686	68.28%
Print Shop/Mailroom	268,390	230,610	350,280	255,123	95,157	72.83%
Purchasing	440,390	336,958	497,030	365,313	131,717	73.50%
Transportation Pool	-	(1,417)	-	507	(507)	0.00%
Central Copy	-	14,353	-	3,237	(3,237)	0.00%
Tax Office	808,470	732,092	816,690	791,083	25,607	96.86%
Municipal Court	1,296,170	974,695	1,289,050	907,278	381,772	70.38%
Budget and Financial Analysis	441,260	312,675	451,680	244,266	207,414	54.08%
IT Telecommunications	210,770	319,763	-	(47,175)	47,175	0.00%
Total General Government	12,994,744	10,108,662	13,699,872	10,186,969	3,512,903	74.36%
Fire Services						
Fire Administration	1,264,372	1,126,307	1,241,240	1,040,371	200,869	83.82%
Fire Operations	24,087,040	17,085,742	25,824,120	17,546,404	8,277,716	67.95%
Emergency Medical Services	1,184,780	878,998	1,220,440	883,196	337,244	72.37%
Fire Prevention	1,512,010	1,210,956	1,563,540	1,218,623	344,917	77.94%
Fire Training	498,490	919,431	497,740	802,798	(305,058)	161.29%
Emergency Management	226,780	158,632	243,530	173,000	70,530	71.04%
Total Fire Services	28,773,472	21,380,066	30,590,610	21,664,392	8,926,218	70.82%
Police Services						
Police Administration	1,123,730	835,583	1,249,320	889,875	359,445	71.23%
Police Patrol/Traffic	18,504,490	13,862,199	19,785,230	13,649,066	6,136,164	68.99%
Police Criminal Investigation	7,119,740	5,575,339	7,777,250	6,256,653	1,520,597	80.45%
Police School Resource Officers	1,498,000	1,265,573	1,556,430	1,784,164	(227,734)	114.63%
Police Technical Services	6,880,020	4,569,391	7,395,370	4,853,390	2,541,980	65.63%
Police Staff Support	1,349,760	1,051,361	1,486,780	1,150,967	335,813	77.41%
Total Police Services	36,475,740	27,159,446	39,250,380	28,584,115	10,666,265	72.83%
Public Works						
Public Works Administration	539,380	393,833	556,140	360,342	195,798	64.79%
Traffic Engineering	1,040,420	723,522	1,234,530	968,860	265,670	78.48%
Street Lighting	1,234,930	777,327	1,195,870	814,402	381,468	68.10%
Engineering	(510,500)	(475,958)	(410,210)	(505,726)	95,516	123.28%
Solid Waste Collection-Residential	6,036,560	4,510,048	6,357,990	4,471,542	1,886,448	70.33%
Compost Facility Operations	506,240	332,308	503,280	456,086	47,194	90.62%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Budget Variance	%
Street Maintenance	3,369,780	2,412,442	3,710,410	2,514,051	1,196,359	67.76%
Service Center	1,591,300	940,967	1,738,050	807,617	930,433	46.47%
Total Public Works	13,808,110	9,614,489	14,886,060	9,887,174	4,998,886	66.42%
Planning and Development Services						
Planning and Development Admin	302,170	217,361	305,940	224,078	81,862	73.24%
Building Inspection	1,595,500	1,124,647	1,849,330	1,267,163	582,167	68.52%
Licensing and Compliance (Food Insp)	552,000	397,045	572,050	387,107	184,943	67.67%
Planning and Zoning	554,770	254,378	538,030	317,366	220,664	58.99%
Historic Preservation	91,900	65,402	117,000	122,389	(5,389)	104.61%
Repair and Demolition	50,000	920	50,000	15,500	34,500	31.00%
Total Planning and Development Svcs	3,146,340	2,059,753	3,432,350	2,333,603	1,098,747	67.99%
Library Services						
Administration	721,770	506,367	969,495	729,388	240,107	75.23%
North Branch	549,460	359,048	685,543	456,244	229,299	66.55%
Central Branch	882,610	618,651	883,292	541,853	341,439	61.34%
Total Library Services	2,153,840	1,484,066	2,538,330	1,727,485	810,845	68.06%
Parks and Recreation						
Parks and Recreation Administration	540,720	407,129	715,160	519,922	195,238	72.70%
Parks Operations	3,813,740	2,467,899	3,897,610	2,868,925	1,028,685	73.61%
Tennis	124,970	93,667	137,210	110,620	26,590	80.62%
Special Events	265,030	218,699	262,000	131,869	130,131	50.33%
Recreation	2,955,540	2,317,385	3,340,570	1,992,621	1,347,949	59.65%
Pools	500,030	219,829	526,640	121,330	405,310	23.04%
Total Parks and Recreation	8,200,030	5,724,608	8,879,190	5,745,287	3,133,903	64.71%
Parks and Recreation - 4B Reimbursement	(5,854,850)	(4,500,000)	(6,356,150)	(4,806,000)	(1,550,150)	75.61%
Housing and Community Services						
Community Services Administration	62,200	41,026	129,240	90,854	38,386	70.30%
Public Health Clinic	110,480	52,402	116,860	53,253	63,607	45.57%
Mesquite Public Transportation	190,000	156,277	190,000	290,218	(100,218)	152.75%
Volunteer Services	90,660	68,082	115,560	83,714	31,846	72.44%
Animal Services	1,301,350	1,006,656	1,529,100	965,954	563,146	63.17%
Total Housing and Community Svcs	1,754,690	1,324,443	2,080,760	1,483,993	596,767	71.32%
Neighborhood Services						
Neighborhood Services Administration	295,090	195,344	310,420	213,431	96,989	68.76%
Environmental Code Inspection	1,035,550	579,371	987,510	643,997	343,513	65.21%
Neighborhood Vitality	172,670	111,380	191,820	129,009	62,811	67.26%
Total Neighborhood Services	1,503,310	886,095	1,489,750	986,437	503,313	66.21%
Non-Departmental						
Debt Service	18,000,000	16,650,000	18,064,000	16,450,000	1,614,000	91.07%
Insurance	1,444,480	1,083,360	1,497,630	1,123,223	374,407	75.00%
Public Safety Equipment	452,000	-	1,208,000	-	1,208,000	0.00%
Foreclosed Properties	1,500	1,117	1,500	867	633	57.80%
Reserve Appropriation	887,110	1,147,504	333,718	(774,704)	1,108,422	-232.14%
Total Non Departmental	20,785,090	18,881,981	21,104,848	16,799,386	4,305,462	79.60%
TOTAL GENERAL FUND EXPENDITURES	\$ 123,740,516	\$ 94,123,609	\$ 131,596,000	\$ 94,592,841	\$ 37,003,159	71.88%



CITY OF MESQUITE, TEXAS
(4B) Mesquite Quality of Life Corporation
Balance Sheet with Revenue & Expenditures
As of June 30, 2020

Description	Prior Year	Current Year
ASSETS		
Pooled cash and investments	\$ 2,711,755	\$ 20,385
Intergovernmental Receivable	-	2,595,763
Accrued Interest	2,032	93
	<u>2,713,787</u>	<u>2,616,241</u>
Total Assets	<u>\$ 2,713,787</u>	<u>\$ 2,616,241</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 197,639	\$ 273,993
Retainage Payable	345,398	248,531
Deferred Revenue	-	2,595,763
	<u>543,037</u>	<u>3,118,287</u>
Total Liabilities	<u>543,037</u>	<u>3,118,287</u>
 Fund Balance		
Beginning Balance	2,505,771	2,902,508
Add Revenues:		
Sales Tax	6,467,816	6,432,669
Investment Income	19,101	10,711
Intergovernmental	(330,340)	19,031
Contributions and Donations	20,000	255,748
Other Revenues	2,382,197	828,372
	<u>8,558,774</u>	<u>7,546,531</u>
Total Revenues	<u>8,558,774</u>	<u>7,546,531</u>
Less Expenditures:		
Quality of Life Corporation Administration	150,003	225,000
Transportation	2,238,328	1,621,812
Parks and Recreation	5,477,413	7,807,450
Airport	40,051	66,823
Transfers Out - Debt Service	988,000	1,230,000
	<u>8,893,795</u>	<u>10,951,085</u>
Total Expenditures	<u>8,893,795</u>	<u>10,951,085</u>
Ending Fund Balance	<u>2,170,750</u>	<u>(502,046)</u>
Total Liabilities and Fund Balance	<u>\$ 2,713,787</u>	<u>\$ 2,616,241</u>



CITY OF MESQUITE, TEXAS
Water Sewer Operating Fund
Working Capital Report
As of June 30, 2020

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
CURRENT ASSETS		
Pooled cash and investments	\$ 28,801,994	\$ 36,748,376
Receivables (net of allowance)	5,134,778	4,716,453
Inventory	297,518	412,678
Accrued Interest	31,243	18,016
 Total Current Assets	 <u>34,265,533</u>	 <u>41,895,523</u>
CURRENT LIABILITIES		
Accounts Payable	2,119,757	2,300,263
Deposits	4,099,944	4,390,645
Accrued Compensated Absences - current	199,527	203,742
 Total Current Liabilities	 <u>6,419,228</u>	 <u>6,894,650</u>
 CURRENT WORKING CAPITAL	 <u>\$ 27,846,305</u>	 <u>\$ 35,000,873</u>
 CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		 <u><u>\$ 7,154,568</u></u>



CITY OF MESQUITE, TEXAS
Water and Sewer Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2020

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Operating Revenues:						
Water Sales	\$ 36,052,500	\$ 22,051,932	\$ 37,674,860	\$ 23,591,885	\$ (14,082,975)	62.62%
Water Taps & Connections	25,000	17,309	25,000	53,898	28,898	215.59%
Penalties and Admin Fees	1,003,000	824,140	1,003,000	783,822	(219,178)	78.15%
Sale of Bulk Water	750,000	1,652,102	1,150,000	1,330,485	180,485	115.69%
Sewer Service Charges	29,322,700	19,128,146	30,642,220	20,059,244	(10,582,976)	65.46%
Sewer Taps & Connections	60,000	181,800	60,000	249,050	189,050	415.08%
Other Charges for Service	17,000	8,367	17,000	11,896	(5,104)	69.98%
Total Operating Revenues	<u>67,230,200</u>	<u>43,863,796</u>	<u>70,572,080</u>	<u>46,080,280</u>	<u>(24,491,800)</u>	65.30%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,500,000	1,199,200	1,500,000	1,138,984	(361,016)	75.93%
Other	600,000	825,624	1,000,000	746,282	(253,718)	74.63%
Total Non-Operating Revenues	<u>2,100,000</u>	<u>2,024,824</u>	<u>2,500,000</u>	<u>1,885,266</u>	<u>(614,734)</u>	75.41%
Total Revenues	<u>69,330,200</u>	<u>45,888,620</u>	<u>73,072,080</u>	<u>47,965,546</u>	<u>(25,106,534)</u>	65.64%
EXPENSES						
Operating Expenditures:						
Finance - Collections	4,181,190	3,031,671	3,016,980	2,064,149	952,831	68.42%
Water & Sewer Administration	478,950	329,815	651,220	463,366	187,854	71.15%
Infrastructure Management	273,830	114,136	179,500	127,976	51,524	71.30%
GIS Operations	786,460	526,936	793,363	626,699	166,664	78.99%
Water Production	26,137,510	19,285,312	26,585,270	19,666,921	6,918,349	73.98%
Meter Services	1,056,760	761,875	1,151,430	836,986	314,444	72.69%
Water Distribution	2,299,296	1,485,010	2,235,069	1,633,341	601,728	73.08%
Wastewater Collection	1,804,770	1,224,977	1,795,630	1,192,801	602,829	66.43%
Wastewater Treatment	9,939,600	8,915,563	11,041,500	9,043,113	1,998,387	81.90%
Chiller Plant Operations	399,450	307,902	439,450	245,341	194,109	55.83%
Total Operating Expenses	<u>47,357,816</u>	<u>35,983,197</u>	<u>47,889,412</u>	<u>35,900,693</u>	<u>11,988,719</u>	74.97%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,500,000	1,199,200	1,500,000	1,207,958	292,042	80.53%
Water & Sewer General Fund Transfer	4,550,000	3,420,000	5,870,400	4,402,800	1,467,600	75.00%
Water & Sewer Debt Service Transfer	10,361,920	9,039,015	10,760,160	9,097,500	1,662,660	84.55%
Water & Sewer Insurance	1,405,000	1,038,825	1,405,000	1,038,825	366,175	73.94%
Water & Sewer Capital	751,950	244,916	831,896	416,905	414,991	50.12%
Water & Sewer Reserves	457,000	443,086	785,000	562,431	222,569	71.65%
Total Non-Operating Expenses	<u>19,025,870</u>	<u>15,385,042</u>	<u>21,152,456</u>	<u>16,726,419</u>	<u>4,426,037</u>	79.08%
Total Expenses	<u>66,383,686</u>	<u>51,368,239</u>	<u>69,041,868</u>	<u>52,627,112</u>	<u>16,414,756</u>	76.22%
NET INCOME (LOSS)	<u>\$ 2,946,514</u>	<u>\$ (5,479,619)</u>	<u>\$ 4,030,212</u>	<u>\$ (4,661,566)</u>	<u>\$ (8,691,778)</u>	



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Working Capital Report
As of June 30, 2020

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 617,248	\$ 552,165
Receivables	321,702	369,170
Accrued Interest	1,474	639
 Total Current Assets	940,424	921,974
CURRENT LIABILITIES		
Accounts Payable	8,368	-
Deposits	1,056	1,056
Accrued Compensated Absences - current	32,917	-
 Total Current Liabilities	42,341	1,056
CURRENT WORKING CAPITAL	\$ 898,083	\$ 920,918
 CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 22,835



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2020

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Operating Revenues:						
Residential Drainage Charge	\$ 2,000,000	\$ 1,405,732	\$ 2,225,000	\$ 1,563,965	\$ (661,035)	70.29%
Commercial Drainage Charge	1,900,000	1,418,875	2,280,000	1,737,504	(542,496)	76.21%
Total Operating Revenues	<u>3,900,000</u>	<u>2,824,607</u>	<u>4,505,000</u>	<u>3,301,469</u>	<u>(1,203,531)</u>	
Non-Operating Revenues:						
Interest on Investments	18,000	25,823	26,000	17,993	(8,007)	69.20%
Transfers In	37,070	37,070	-	-	-	0.00%
Total Non-Operating Revenues	<u>55,070</u>	<u>62,893</u>	<u>26,000</u>	<u>17,993</u>	<u>(8,007)</u>	
Total Revenues	<u>3,955,070</u>	<u>2,887,500</u>	<u>4,531,000</u>	<u>3,319,462</u>	<u>(1,211,538)</u>	73.26%
EXPENSES						
Operating Expenditures:						
Personal Services	498,800	335,345	648,460	525,600	122,860	81.05%
Supplies	9,870	4,115	11,110	4,711	6,399	42.40%
Contractual Services	301,967	325,861	246,380	179,236	67,144	72.75%
Capital Outlay	2,000	1,113	410,000	1,465	408,535	0.36%
Total Operating Expenses	<u>812,637</u>	<u>666,434</u>	<u>1,315,950</u>	<u>711,012</u>	<u>196,403</u>	54.03%
Non-Operating Expenses:						
General Fund - Cost Allocation	500,000		574,800	431,100	143,700	75.00%
Debt Service	399,970	395,970	464,610	460,610	4,000	99.14%
Transfers Out - Projects	2,000,000	1,875,000	2,000,000	1,875,000	125,000	93.75%
Total Non-Operating Expenses	<u>2,899,970</u>	<u>2,270,970</u>	<u>3,039,410</u>	<u>2,766,710</u>	<u>272,700</u>	91.03%
Total Expenses	<u>3,712,607</u>	<u>2,937,404</u>	<u>4,355,360</u>	<u>3,477,722</u>	<u>469,103</u>	79.85%
NET INCOME (LOSS)	<u>\$ 242,463</u>	<u>\$ (49,904)</u>	<u>\$ 175,640</u>	<u>\$ (158,260)</u>	<u>\$ (742,435)</u>	



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Working Capital Report
As of June 30, 2020

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 23,578	\$ 267,664
Receivables (net of allowance)	37,197	23,723
Interest Income	3	66
Inventory	41,257	33,533
Total Current Assets	102,035	324,986
CURRENT LIABILITIES		
Accounts payable	108	4,034
Deposits	37,715	44,955
Total Current Liabilities	37,823	48,989
CURRENT WORKING CAPITAL	\$ 64,212	\$ 275,997
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 211,785



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2020

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Operating Revenues:						
Hangar Rentals	\$ 621,060	\$ 473,960	\$ 767,110	\$ 536,796	\$ (230,314)	69.98%
Tie Downs	7,500	9,214	5,040	12,247	7,207	243.00%
Fuel Sales	1,443,250	612,799	1,413,560	835,706	(577,854)	59.12%
Oil Sales	2,000	1,489	2,800	2,224	(576)	79.43%
Airport Lease Receipts	13,450	17,834	26,670	26,778	108	100.40%
Pilot Supplies	8,000	2,187	12,500	3,398	(9,102)	27.18%
Tenant Utility Receipts	5,000	4,729	6,600	4,574	(2,026)	69.30%
Total Operating Revenues	<u>2,100,260</u>	<u>1,122,212</u>	<u>2,234,280</u>	<u>1,421,723</u>	<u>(812,557)</u>	63.63%
Non-Operating Revenues:						
Reimbursements	50,000	50,000	50,000	50,000	-	100.00%
Interest on Investments	-	-	-	1,248	1,248	0.00%
Other	-	486	-	2,966	2,966	0.00%
Total Non-Operating Revenues	<u>50,000</u>	<u>50,486</u>	<u>50,000</u>	<u>54,214</u>	<u>4,214</u>	108.43%
Total Revenues	<u>2,150,260</u>	<u>1,172,698</u>	<u>2,284,280</u>	<u>1,475,937</u>	<u>(808,343)</u>	64.61%
EXPENSES						
Operating Expenditures:						
Personal Services	517,940	352,776	552,210	356,635	195,575	64.58%
Supplies - Other	19,180	14,302	26,700	31,857	(5,157)	119.31%
Supplies - Fuel	938,410	405,390	910,860	449,574	461,286	49.36%
Contractual Services	435,790	278,514	537,360	274,288	263,072	51.04%
Capital Outlay	30,770	10,761	26,500	32,998	(6,498)	124.52%
Total Operating Expenses	<u>1,942,090</u>	<u>1,061,743</u>	<u>2,053,630</u>	<u>1,145,352</u>	<u>908,278</u>	55.77%
Non-Operating Expenses:						
Transfers Out - Debt	199,810	148,500	199,810	148,500	51,310	74.32%
Total Non-Operating Expenses	<u>199,810</u>	<u>148,500</u>	<u>199,810</u>	<u>148,500</u>	<u>51,310</u>	74.32%
Total Expenses	<u>2,141,900</u>	<u>1,210,243</u>	<u>2,253,440</u>	<u>1,293,852</u>	<u>959,588</u>	57.42%
NET INCOME (LOSS)	<u>\$ 8,360</u>	<u>\$ (37,545)</u>	<u>\$ 30,840</u>	<u>\$ 182,085</u>	<u>\$ 151,245</u>	



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Working Capital Report
As of June 30, 2020

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ (92,193)	\$ (229,204)
Receivables (net of allowance)	-	-
Interest Income	14	-
Inventory	9,969	8,883
	(82,210)	(220,321)
CURRENT LIABILITIES		
Accounts Payable	9,307	12,821
Gift Card Liability	3,069	3,643
A/P State Sales Tax	64	64
	12,440	16,528
CURRENT WORKING CAPITAL	\$ (94,650)	\$ (236,849)
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ (142,199)



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2020

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Operating Revenues:						
Green Fees	\$ 605,000	\$ 345,003	\$ 623,150	\$ 328,219	\$ (294,931)	52.67%
Golf Cart Rental Fees	312,000	192,703	321,360	183,921	(137,439)	57.23%
Driving Range Fees	70,000	51,697	72,100	31,081	(41,019)	43.11%
Concession Sales	95,000	50,366	97,850	37,074	(60,776)	37.89%
Pro Shop Merchandise Sales	50,000	32,984	51,500	26,500	(25,000)	51.46%
Mesquite Private Golf Club	8,000	-	8,240	6,086	(2,154)	0.00%
Total Operating Revenues	<u>1,140,000</u>	<u>672,753</u>	<u>1,174,200</u>	<u>612,881</u>	<u>(561,319)</u>	52.20%
Non-Operating Revenues:						
Reimbursements	10,000	-	10,300	-	(10,300)	0.00%
Investment Income	-	1,819	-	1	1	0.00%
Total Non-Operating Revenues	<u>10,000</u>	<u>1,819</u>	<u>10,300</u>	<u>1</u>	<u>(10,299)</u>	0.01%
Total Revenues	<u>1,150,000</u>	<u>674,572</u>	<u>1,184,500</u>	<u>612,882</u>	<u>(571,618)</u>	51.74%
EXPENSES						
Operating Expenditures:						
Personal Services	680,940	472,033	728,170	491,100	237,070	67.44%
Supplies	80,720	55,039	101,220	56,958	44,262	56.27%
Pro Shop Merchandise	40,000	25,637	40,000	23,658	16,342	59.15%
Contractual Services	40,730	22,585	36,590	26,319	10,271	71.93%
Utilities	121,500	39,838	115,500	87,102	28,398	75.41%
Maintenance & Vehicle Charges	86,200	47,663	66,700	45,161	21,539	67.71%
Capital Outlay - Lease Payments	78,000	62,658	79,000	58,393	20,607	73.92%
Total Operating Expenses	<u>1,128,090</u>	<u>725,453</u>	<u>1,167,180</u>	<u>788,691</u>	<u>378,489</u>	67.57%
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>725,453</u>	<u>1,167,180</u>	<u>788,691</u>	<u>378,489</u>	67.57%
NET INCOME (LOSS)	<u>\$ 21,910</u>	<u>\$ (50,881)</u>	<u>\$ 17,320</u>	<u>\$ (175,809)</u>	<u>\$ (193,129)</u>	



CITY OF MESQUITE, TEXAS
Group Medical Insurance Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2020

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Contributions - City:						
Medical Insurance	\$ 11,163,570	\$ 8,361,644	\$ 11,413,570	\$ 8,902,471	\$ (2,511,099)	78.00%
Life/Dental/Vision Insurance	1,125,000	1,043,738	1,325,000	1,074,233	(250,767)	81.07%
Contributions - Other:						
Employee - Medical	1,892,000	1,152,582	1,750,000	1,324,274	(425,726)	75.67%
Retirees - Medical	1,514,680	1,147,110	1,450,000	1,073,455	(376,545)	74.03%
Copay Health Clinic - Medical	32,500	24,414	32,500	20,510	(11,990)	63.11%
Copay Health Clinic - Pharmacy	450,000	251,408	330,000	240,535	(89,465)	72.89%
Critical Care	80,000	76,153	90,000	74,540	(15,460)	82.82%
Health Surcharge	106,000	109,549	110,000	88,139	(21,861)	80.13%
Stop Loss and Other Reimbursements	150,000	766,872	150,000	1,013,425	863,425	675.62%
Transfers In	-	-	-	-	-	0.00%
Total Revenues	16,513,750	12,933,470	16,651,070	13,811,582	(2,839,488)	82.95%
EXPENDITURES						
Operating Costs	241,410	58,528	242,900	59,314	183,586	24.42%
Health Claims	8,475,000	6,340,738	8,590,000	6,547,939	2,042,061	76.23%
HSA Employer Contributions	1,400,000	1,405,850	1,200,000	1,058,700	141,300	88.23%
Pharmaceutical Costs	2,550,000	1,697,429	2,550,000	1,479,550	1,070,450	58.02%
Health Clinic Operating	513,500	281,550	510,000	330,529	179,471	64.81%
Vision Claims	126,000	91,045	127,500	91,166	36,334	71.50%
Life/Dental/LT Disability/Critical Care	1,327,100	1,017,522	1,465,000	1,040,847	424,153	71.05%
Retirees Medical Supplemental	1,059,900	847,513	1,102,100	869,448	232,652	78.89%
Administrative Fee - Medical	125,200	173,996	207,000	213,744	(6,744)	103.26%
Stop Loss Coverage Fee	416,750	316,733	450,000	407,708	42,292	90.60%
Employee Wellness Program	12,240	10,348	15,000	2,486	12,514	16.57%
Employee Assistance Program	27,000	21,460	30,000	23,802	6,198	79.34%
Total Expenditures	16,274,100	12,262,712	16,489,500	12,125,233	4,364,267	73.53%
INCREASE (DECREASE) IN FUND BALANCE	\$ 239,650	670,758	\$ 161,570	1,686,349	\$ 1,524,779	
FUND BALANCE - Beginning of Year		(4,591,722)		(4,348,914)		
FUND BALANCE - Current		\$ (3,920,964)		\$ (2,662,565)		



CITY OF MESQUITE, TEXAS
General Liability Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2020

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Contributions - City:						
Workers Compensation	\$ 1,740,000	\$ 1,322,048	\$ 1,697,800	\$ 1,285,050	\$ (412,750)	75.69%
Water Sewer Fund Transfer	1,405,000	1,038,825	1,405,000	1,038,825	(366,175)	73.94%
Contributions - Other:						
Insured Losses	135,000	94,892	135,000	150,227	15,227	111.28%
Investment Income	15,000	33,085	30,000	19,942	(10,058)	66.47%
Total Revenues	3,295,000	2,488,850	3,267,800	2,494,044	(773,756)	76.32%
EXPENDITURES						
Risk Management Services	391,870	270,000	394,520	270,000	124,520	68.44%
Legal Services	230,000	113,468	230,000	156,813	73,187	68.18%
Unemployment Insurance	30,000	11,855	30,000	7,421	22,579	24.74%
Self-Insurance Premiums	640,000	634,536	800,000	733,987	66,013	91.75%
Employee Bonds	5,000	3,506	5,000	3,232	1,768	64.64%
Claims - Workers Compensation	1,250,000	1,110,240	1,250,000	594,222	655,778	47.54%
Claims - General Liability	425,000	325,956	425,000	273,315	151,685	64.31%
Other	125,460	130,003	133,280	188,702	(55,422)	141.58%
Total Expenditures	3,097,330	2,599,564	3,267,800	2,227,692	1,040,108	68.17%
INCREASE (DECREASE) IN FUND BALANCE	\$ 197,670	(110,714)	\$ -	266,352	\$ 266,352	
FUND BALANCE - Beginning of Year		(489,178)		(515,481)		
FUND BALANCE - Current		\$ (599,892)		\$ (249,129)		



CITY OF MESQUITE, TEXAS
Hotel Occupancy Tax Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2020

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Hotel/Motel Tax	\$ 1,400,000	\$ 1,493,415	\$ 1,600,000	\$ 1,137,508	\$ (462,492)	71.09%
Investment Income	18,000	37,469	28,000	29,820	1,820	106.50%
Total Revenues	<u>1,418,000</u>	<u>1,530,884</u>	<u>1,628,000</u>	<u>1,167,328</u>	<u>(460,672)</u>	71.70%
EXPENDITURES						
City Projects	335,000	136,271	337,400	201,489	135,911	59.72%
Mesquite Convention & Visitors Bureau	715,608	587,476	975,848	527,989	447,859	54.11%
Arts Council	174,000	180,881	185,710	139,062	46,648	74.88%
Historic Commission	174,000	178,568	185,710	139,058	46,652	74.88%
Total Expenditures	<u>1,398,608</u>	<u>1,083,196</u>	<u>1,684,668</u>	<u>1,007,598</u>	<u>677,070</u>	59.81%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 19,392</u>	<u>447,688</u>	<u>\$ (56,668)</u>	<u>159,730</u>	<u>\$ 216,398</u>	
FUND BALANCE - Beginning of Year		<u>1,726,816</u>		<u>2,381,474</u>		
FUND BALANCE - Current		<u>\$ 2,174,504</u>		<u>\$ 2,541,204</u>		