

City of Mesquite, Texas

Year-to-Date Financial Report

As of September 30, 2018

PRELIMINARY – YEAR END AUDIT IN PROGRESS





CITY OF MESQUITE, TEXAS
General Fund
Balance Sheet
As of September 30, 2018

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 7,523,571	\$ 11,151,775
Receivables (net of allowance)	17,563,277	17,408,006
Due From Other Funds	3,950,667	3,270,649
Inventory	974,026	1,064,476
Prepays	34,507	40,026
Accrued Interest	9,864	24,183
Total Assets	<u>\$ 30,055,912</u>	<u>\$ 32,959,115</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 3,806,663	\$ 5,747,390
Deposits	317,056	348,906
Deferred Revenue	5,702,216	6,016,694
Total Liabilities	<u>9,825,935</u>	<u>12,112,990</u>
Fund Balance		
Non-Spendable	1,813,093	1,909,062
Assigned	104,595	101,814
Unassigned	18,312,288	18,835,249
Total Fund Balance	<u>20,229,977</u>	<u>20,846,125</u>
Total Liabilities and Fund Balance	<u>\$ 30,055,912</u>	<u>\$ 32,959,115</u>



CITY OF MESQUITE, TEXAS
General Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through September 30, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Budget Variance	%
REVENUES						
Taxes						
Ad valorem	\$ 44,330,000	\$ 44,458,568	\$ 47,952,000	\$ 48,249,174	\$ 297,174	100.62%
Gross receipts	7,560,000	7,446,414	7,625,000	7,742,503	117,503	101.54%
Sales	32,520,000	33,020,883	32,905,000	33,122,378	217,378	100.66%
Licenses, permits, and fees	2,181,100	2,230,947	2,263,100	2,016,861	(246,239)	89.12%
Fines and forfeitures	2,867,000	3,095,807	2,902,000	2,930,744	28,744	100.99%
Investment Income	244,000	247,343	324,000	449,876	125,876	138.85%
Charges for service	13,592,600	13,951,772	13,897,900	13,917,700	19,800	100.14%
Intergovernmental	104,000	160,163	150,000	75,991	(74,009)	50.66%
Contributions and Donations	150,000	133,402	40,000	109,767	69,767	274.42%
Other revenues	1,344,500	1,879,984	1,422,100	1,395,338	(26,762)	98.12%
Transfers in	5,750,000	5,750,000	6,250,000	6,250,000	-	100.00%
Total Revenues	110,643,200	112,375,283	115,731,100	116,260,332	529,232	100.46%
EXPENDITURES						
General government	11,305,484	11,092,157	12,062,920	12,225,595	(162,675)	101.35%
Fire services	26,363,339	26,537,481	27,347,932	27,568,785	(220,853)	100.81%
Police services	32,860,002	34,032,318	34,722,105	35,014,924	(292,819)	100.84%
Public works	12,709,706	12,230,520	12,165,187	11,763,124	402,063	96.69%
Planning and development services	2,439,919	2,443,364	2,780,630	2,741,653	38,977	98.60%
Library services	2,085,824	2,041,203	2,085,820	2,046,436	39,384	98.11%
Parks and recreation operations	8,168,227	8,158,361	8,260,480	8,495,193	(234,713)	102.84%
Parks and recreation 4B reimbursement	(6,530,126)	(6,295,862)	(7,185,650)	(7,182,347)	(3,303)	99.95%
Housing and community services	1,599,242	1,533,307	1,722,160	1,700,896	21,264	98.77%
Neighborhood services	1,050,372	1,067,144	1,351,150	1,161,949	189,201	86.00%
Non-departmental						
Debt Service	14,800,000	14,800,000	15,500,000	15,500,000	-	100.00%
Insurance	1,300,000	1,300,000	1,462,630	875,339	587,291	59.85%
Public Safety Equipment	1,166,300	1,089,874	1,780,000	1,776,697	3,303	99.81%
Foreclosed Properties	2,000	934	2,000	2,408	(408)	120.40%
Reserve Appropriation	829,717	390,990	1,628,260	1,953,532	(325,272)	119.98%
Total Expenditures	110,150,006	110,421,791	115,685,624	115,644,184	41,440	99.96%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 493,194</u>	1,953,492	<u>\$ 45,476</u>	616,148	<u>\$ 570,672</u>	
FUND BALANCE - Beginning of Year		18,276,485		20,229,977		
FUND BALANCE - Current		<u>\$ 20,229,977</u>		<u>\$ 20,846,125</u>		



CITY OF MESQUITE, TEXAS
General Fund
Expenditure Detail
Year-to-Date Through September 30, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Budget Variance	%
General Government						
City Council	\$ 116,635	\$ 108,320	\$ 146,660	\$ 109,264	\$ 37,396	74.50%
City Manager	1,207,688	1,268,716	1,281,670	1,363,743	(82,073)	106.40%
Economic Development	343,278	335,464	290,080	296,241	(6,161)	102.12%
Communications and Marketing	413,225	380,050	583,510	534,869	48,641	91.66%
Mesquite Art Center	112,343	113,108	81,180	93,943	(12,763)	115.72%
Building Maintenance	2,422,376	2,373,607	2,533,990	2,672,379	(138,389)	105.46%
City Secretary	455,077	451,194	547,260	547,918	(658)	100.12%
City Attorney	1,024,019	1,022,284	1,157,300	1,183,821	(26,521)	102.29%
Human Resource Administration	1,004,869	1,018,161	1,117,720	1,130,277	(12,557)	101.12%
Risk Management	-	(11,169)	-	-	-	0.00%
Finance Administration	344,294	346,754	220,970	311,747	(90,777)	141.08%
Accounting	487,423	494,916	556,850	567,785	(10,935)	101.96%
Warehouse	235,359	235,637	240,330	246,288	(5,958)	102.48%
Print Shop/Mailroom	259,678	250,590	261,240	256,063	5,177	98.02%
Purchasing	367,896	370,988	415,680	408,082	7,598	98.17%
Transportation Pool	-	(2,492)	-	(947)	947	0.00%
Central Copy	-	(93,273)	-	(97,168)	97,168	0.00%
Tax Office	758,094	739,260	761,970	743,556	18,414	97.58%
Municipal Court	1,178,209	1,148,810	1,265,860	1,276,736	(10,876)	100.86%
Budget and Financial Analysis	400,046	389,958	398,610	405,654	(7,044)	101.77%
IT Telecommunications	174,975	151,274	202,040	175,344	26,696	86.79%
Total General Government	11,305,484	11,092,157	12,062,920	12,225,595	(162,675)	101.35%
Fire Services						
Fire Administration	1,297,276	1,278,206	1,395,972	1,435,909	(39,937)	102.86%
Fire Operations	21,320,470	21,477,843	22,069,340	22,094,728	(25,388)	100.12%
Emergency Medical Services	1,248,798	1,223,027	1,242,240	1,190,427	51,813	95.83%
Fire Prevention	1,372,493	1,336,460	1,370,610	1,384,175	(13,565)	100.99%
Fire Training	908,651	1,010,531	1,051,140	1,248,388	(197,248)	118.77%
Emergency Management	215,651	211,414	218,630	215,158	3,472	98.41%
Total Fire Services	26,363,339	26,537,481	27,347,932	27,568,785	(220,853)	100.81%
Police Services						
Police Administration	1,026,756	1,032,129	1,052,690	1,058,219	(5,529)	100.53%
Police Patrol/Traffic	16,175,712	16,717,788	17,426,870	17,759,373	(332,503)	101.91%
Police Criminal Investigation	6,547,885	6,698,187	6,744,474	6,812,612	(68,138)	101.01%
Police School Resource Officers	1,196,415	1,372,963	1,326,711	1,470,419	(143,708)	110.83%
Police Technical Services	6,519,918	6,828,611	6,678,880	6,430,409	248,471	96.28%
Police Staff Support	1,393,316	1,382,640	1,492,480	1,483,892	8,588	99.42%
Total Police Services	32,860,002	34,032,318	34,722,105	35,014,924	(292,819)	100.84%
Public Works						
Public Works Administration	316,636	392,582	373,170	404,670	(31,500)	108.44%
Traffic Engineering	938,185	965,748	1,020,310	942,645	77,665	92.39%
Street Lighting	1,219,127	1,129,498	1,230,107	1,170,379	59,728	95.14%
Engineering	(148,183)	(391,657)	(1,034,890)	(1,477,453)	442,563	142.76%
Solid Waste Collection-Residential	5,380,594	5,526,768	5,631,670	5,731,323	(99,653)	101.77%
Compost Facility Operations	592,889	594,920	501,170	476,009	25,161	94.98%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Budget Variance	%
Street Maintenance	2,811,127	2,832,581	2,965,150	2,975,840	(10,690)	100.36%
Service Center	1,599,331	1,180,080	1,478,500	1,539,711	(61,211)	104.14%
Total Public Works	12,709,706	12,230,520	12,165,187	11,763,124	402,063	96.69%
Planning and Development Services						
Planning and Development Admin	297,790	296,742	429,760	410,019	19,741	95.41%
Building Inspection	1,134,485	1,152,064	1,273,520	1,284,236	(10,716)	100.84%
Licensing and Compliance (Food Insp)	481,512	487,646	515,010	528,618	(13,608)	102.64%
Planning and Zoning	348,874	361,196	420,350	377,502	42,848	89.81%
Historic Preservation	87,258	86,074	91,990	98,107	(6,117)	106.65%
Repair and Demolition	90,000	59,642	50,000	43,171	6,829	86.34%
Total Planning and Development Svcs	2,439,919	2,443,364	2,780,630	2,741,653	38,977	98.60%
Library Services						
Administration	771,596	770,180	841,010	768,995	72,015	91.44%
North Branch	573,222	559,711	575,510	551,973	23,537	95.91%
Central Branch	741,006	711,312	669,300	725,468	(56,168)	108.39%
Total Library Services	2,085,824	2,041,203	2,085,820	2,046,436	39,384	98.11%
Parks and Recreation						
Parks and Recreation Administration	451,643	462,540	525,090	508,846	16,244	96.91%
Parks Operations	3,607,378	3,561,114	3,575,920	3,697,464	(121,544)	103.40%
Tennis	134,498	139,682	131,390	134,883	(3,493)	102.66%
Special Events	288,100	262,959	265,980	240,515	25,465	90.43%
Recreation	3,228,793	3,308,539	3,290,290	3,456,709	(166,419)	105.06%
Pools	457,815	423,527	471,810	456,776	15,034	96.81%
Total Parks and Recreation	8,168,227	8,158,361	8,260,480	8,495,193	(234,713)	102.84%
Parks and Recreation - 4B Reimbursement	(6,530,126)	(6,295,862)	(7,185,650)	(7,182,347)	(3,303)	99.95%
Housing and Community Services						
Community Services Administration	197,885	214,066	61,460	59,305	2,155	96.49%
Public Health Clinic	93,018	83,719	91,530	85,355	6,175	93.25%
Mesquite Public Transportation	210,000	208,000	210,000	182,015	27,985	86.67%
Volunteer Services	76,686	64,578	87,490	84,964	2,526	97.11%
Animal Services	1,021,653	962,944	1,271,680	1,289,257	(17,577)	101.38%
Total Housing and Community Svcs	1,599,242	1,533,307	1,722,160	1,700,896	21,264	98.77%
Neighborhood Services						
Neighborhood Services Administration	198,968	200,325	278,520	277,255	1,265	99.55%
Environmental Code Inspection	851,404	866,819	975,150	791,110	184,040	81.13%
Neighborhood Vitality	-	-	97,480	93,584	3,896	96.00%
Total Neighborhood Services	1,050,372	1,067,144	1,351,150	1,161,949	189,201	86.00%
Non-Departmental						
Debt Service	14,800,000	14,800,000	15,500,000	15,500,000	-	100.00%
Insurance	1,300,000	1,300,000	1,462,630	875,339	587,291	59.85%
Public Safety Equipment	1,166,300	1,089,874	1,780,000	1,776,697	3,303	99.81%
Foreclosed Properties	2,000	934	2,000	2,408	(408)	120.40%
Reserve Appropriation	829,717	390,990	1,628,260	1,953,532	(325,272)	119.98%
Total Non Departmental	18,098,017	17,581,798	20,372,890	20,107,976	264,914	98.70%
TOTAL GENERAL FUND EXPENDITURES	\$ 110,150,006	\$ 110,421,791	\$ 115,685,624	\$ 115,644,184	\$ 41,440	99.96%



CITY OF MESQUITE, TEXAS
(4B) Mesquite Quality of Life Corporation
Balance Sheet with Revenue & Expenditures
As of September 30, 2018

Description	Prior Year	Current Year
ASSETS		
Pooled cash and investments	\$ 4,599,037	\$ 1,047,404
Receivables (net of allowance)	2,041,098	1,890,709
Accrued Interest	1,883	2,092
Total Assets	<u>\$ 6,642,018</u>	<u>\$ 2,940,205</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	<u>\$ 555,250</u>	<u>\$ 2,027,680</u>
Total Liabilities	<u>555,250</u>	<u>2,027,680</u>
Fund Balance		
Beginning Balance	<u>8,024,711</u>	<u>6,086,768</u>
Add Revenues:		
Sales Tax	10,916,110	10,947,601
Investment Income	37,828	48,625
Intergovernmental	363,167	264,045
Other Revenues	<u>25,000</u>	<u>66,780</u>
Total Revenues	<u>11,342,105</u>	<u>11,327,051</u>
Less Expenditures:		
Quality of Life Corporation Administration	200,000	250,000
Transportation	1,735,461	5,576,366
Parks and Recreation	10,993,853	9,834,310
Airport	26,653	361,978
Transfers Out - Debt Service	<u>324,081</u>	<u>478,640</u>
Total Expenditures	<u>13,280,048</u>	<u>16,501,294</u>
Ending Fund Balance	<u>6,086,768</u>	<u>912,525</u>
Total Liabilities and Fund Balance	<u><u>\$ 6,642,018</u></u>	<u><u>\$ 2,940,205</u></u>



CITY OF MESQUITE, TEXAS
Water Sewer Operating Fund
Working Capital Report
As of September 30, 2018

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 21,788,260	\$ 29,506,426
Receivables (net of allowance)	10,976,731	10,426,411
Inventory	318,614	274,144
Accrued Interest	9,001	28,506
Total Current Assets	33,092,606	40,235,487
CURRENT LIABILITIES		
Accounts Payable	2,105,744	2,399,548
Deposits	3,759,179	3,873,650
Accrued Compensated Absences - current	178,458	199,527
Total Current Liabilities	6,043,381	6,472,725
CURRENT WORKING CAPITAL	<u>\$ 27,049,225</u>	<u>\$ 33,762,762</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ 6,713,537</u></u>



CITY OF MESQUITE, TEXAS
Water and Sewer Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through September 30, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Water Sales	\$ 32,550,000	\$ 32,592,843	\$ 34,500,000	\$ 35,242,562	\$ 742,562	102.15%
Water Taps & Connections	25,000	20,101	25,000	24,745	(255)	98.98%
Penalties and Admin Fees	1,003,000	999,014	1,003,000	1,061,719	58,719	105.85%
Sale of Bulk Water	925,000	1,152,395	925,000	1,962,885	1,037,885	212.20%
Sewer Service Charges	26,480,000	27,197,864	28,060,000	27,703,581	(356,419)	98.73%
Sewer Backflow Inspections	60,000	64,550	60,000	64,750	4,750	107.92%
Other Charges for Service	17,000	10,681	17,000	12,769	(4,231)	75.11%
Total Operating Revenues	61,060,000	62,037,448	64,590,000	66,073,011	1,483,011	102.30%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,282,240	1,282,244	1,451,770	1,451,924	154	100.01%
Other	400,000	578,842	600,000	930,696	330,696	155.12%
Total Non-Operating Revenues	1,682,240	1,861,086	2,051,770	2,382,620	330,850	116.13%
Total Revenues	62,742,240	63,898,534	66,641,770	68,455,631	1,813,861	102.72%
EXPENSES						
Operating Expenditures:						
Finance - Collections	3,877,738	3,561,005	3,895,350	3,702,757	192,593	95.06%
Water & Sewer Administration	531,598	465,841	430,830	378,536	52,294	87.86%
Water & Sewer Engineering	-	-	120,450	133,121	(12,671)	110.52%
Infrastructure Management	56,500	88,827	180,250	163,928	16,322	90.94%
GIS Operations	637,248	593,221	602,580	563,097	39,483	93.45%
Water Production	21,546,011	21,202,119	23,751,850	23,364,815	387,035	98.37%
Meter Services	987,507	936,376	1,080,220	1,046,999	33,221	96.92%
Water Distribution	2,091,798	2,051,647	2,235,230	2,180,084	55,146	97.53%
Wastewater Collection	1,588,253	1,493,900	1,577,130	1,527,763	49,367	96.87%
Wastewater Treatment	8,700,000	8,583,912	9,379,810	9,279,294	100,516	98.93%
Chiller Plant Operations	399,438	476,279	429,450	453,759	(24,309)	105.66%
Total Operating Expenses	40,416,091	39,453,127	43,683,150	42,794,153	888,997	97.96%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,282,240	1,311,860	1,451,770	1,397,744	54,026	96.28%
Water & Sewer General Fund Transfer	4,550,000	4,550,000	4,550,000	4,550,000	-	100.00%
Water & Sewer Debt Service Transfer	9,472,341	9,493,155	9,762,020	9,762,020	-	100.00%
Water & Sewer Insurance	1,405,000	1,405,000	1,405,000	1,405,000	-	100.00%
Water & Sewer Capital	1,232,752	1,090,672	1,006,900	900,378	106,522	89.42%
Water & Sewer Reserves	347,000	440,997	457,000	613,739	(156,739)	134.30%
Total Non-Operating Expenses	18,289,333	18,291,684	18,632,690	18,628,881	3,809	99.98%
Total Expenses	58,705,424	57,744,811	62,315,840	61,423,034	892,806	98.57%
NET INCOME (LOSS)	\$ 4,036,816	\$ 6,153,723	\$ 4,325,930	\$ 7,032,597	\$ 2,706,667	



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Working Capital Report
As of September 30, 2018

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 485,999	\$ 294,665
Receivables	557,041	535,320
Accrued Interest	568	1,253
Total Current Assets	1,043,608	831,238
CURRENT LIABILITIES		
Accounts Payable	15,900	26,061
Deposits	1,056	1,056
Accrued Compensated Absences - current	54,696	32,917
Total Current Liabilities	71,652	60,034
CURRENT WORKING CAPITAL	<u>\$ 971,956</u>	<u>\$ 771,204</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ (200,752)</u></u>



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through September 30, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Residential Drainage Charge	\$ 1,980,000	\$ 2,024,135	\$ 1,980,000	\$ 2,007,318	\$ 27,318	101.38%
Commercial Drainage Charge	1,725,000	1,959,371	1,800,000	1,978,935	178,935	109.94%
Total Operating Revenues	<u>3,705,000</u>	<u>3,983,506</u>	<u>3,780,000</u>	<u>3,986,253</u>	<u>206,253</u>	
Non-Operating Revenues:						
Interest on Investments	7,000	8,033	18,000	20,788	2,788	115.49%
Sale and Auctions	-	-	-	22,448	22,448	0.00%
Transfers In	17,570	17,570	24,340	24,340	-	100.00%
Total Non-Operating Revenues	<u>24,570</u>	<u>25,603</u>	<u>42,340</u>	<u>67,576</u>	<u>25,236</u>	
Total Revenues	<u>3,729,570</u>	<u>4,009,109</u>	<u>3,822,340</u>	<u>4,053,829</u>	<u>231,489</u>	106.06%
EXPENSES						
Operating Expenditures:						
Personal Services	533,662	486,391	483,640	543,419	(59,779)	112.36%
Supplies	7,666	6,284	9,870	7,018	2,852	71.10%
Contractual Services	238,301	221,971	270,040	288,755	(18,715)	106.93%
Capital Outlay	30,724	46,633	221,660	221,626	34	99.98%
Total Operating Expenses	<u>810,353</u>	<u>761,279</u>	<u>985,210</u>	<u>1,060,818</u>	<u>(75,642)</u>	107.67%
Non-Operating Expenses:						
Debt Service	491,674	485,654	512,000	508,000	4,000	99.22%
Transfers Out - Projects	2,500,000	2,500,000	2,500,000	2,500,000	-	100.00%
Total Non-Operating Expenses	<u>2,991,674</u>	<u>2,985,654</u>	<u>3,012,000</u>	<u>3,008,000</u>	<u>4,000</u>	99.87%
Total Expenses	<u>3,802,027</u>	<u>3,746,933</u>	<u>3,997,210</u>	<u>4,068,818</u>	<u>(71,642)</u>	101.79%
NET INCOME (LOSS)	<u>\$ (72,457)</u>	<u>\$ 262,176</u>	<u>\$ (174,870)</u>	<u>\$ (14,989)</u>	<u>\$ 159,847</u>	



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Working Capital Report
As of September 30, 2018

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ (76,285)	\$ 72,289
Receivables (net of allowance)	72,890	51,853
Inventory	44,334	38,161
Total Current Assets	40,939	162,303
CURRENT LIABILITIES		
Accounts Payable	14,714	20,547
Deposits	29,426	32,678
Accrued Comp Absences - Current	57,015	-
Total Current Liabilities	101,155	53,225
CURRENT WORKING CAPITAL	<u>\$ (60,216)</u>	<u>\$ 109,078</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ 169,294</u></u>



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Statement of Revenues and Expenditures
Year-to-Date Through September 30, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Hangar Rentals	\$ 518,106	\$ 530,233	\$ 587,280	\$ 584,583	\$ (2,697)	99.54%
Tie Downs	7,500	7,221	7,500	6,640	(860)	88.53%
Fuel Sales	1,050,000	1,083,468	1,274,740	1,190,910	(83,830)	93.42%
Oil Sales	2,500	2,049	2,000	1,744	(256)	87.20%
Airport Lease Receipts	25,348	14,669	13,170	12,011	(1,159)	91.20%
Pilot Supplies	5,800	1,934	8,000	4,769	(3,231)	59.61%
Tenant Utility Receipts	13,000	10,469	5,000	7,807	2,807	156.14%
Total Operating Revenues	1,622,254	1,650,043	1,897,690	1,808,464	(89,226)	95.30%
Non-Operating Revenues:						
Reimbursements	50,000	-	50,000	50,000	-	0.00%
Auction - Equipment	-	4,600	-	3,792	3,792	0.00%
Interest on Investments	-	-	-	70	70	0.00%
Total Non-Operating Revenues	50,000	4,600	50,000	53,862	3,862	107.72%
Total Revenues	1,672,254	1,654,643	1,947,690	1,862,326	(85,364)	95.62%
EXPENSES						
Operating Expenditures:						
Personal Services	419,230	383,814	422,150	362,283	59,867	85.82%
Supplies - Other	11,000	13,305	11,480	20,423	(8,943)	177.90%
Supplies - Fuel	735,000	725,843	917,810	838,132	79,678	91.32%
Contractual Services	295,500	294,343	319,570	274,529	45,041	85.91%
Capital Outlay	2,400	2,286	3,090	3,086	5	99.85%
Total Operating Expenses	1,463,130	1,419,591	1,674,100	1,498,453	175,648	89.51%
Non-Operating Expenses:						
Transfers Out - Debt	199,804	199,804	199,810	199,810	-	100.00%
Total Non-Operating Expenses	199,804	199,804	199,810	199,810	-	100.00%
Total Expenses	1,662,934	1,619,395	1,873,910	1,698,263	175,648	90.63%
NET INCOME (LOSS)	\$ 9,320	\$ 35,248	\$ 73,780	\$ 164,064	\$ 90,284	



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Working Capital Report
As of September 30, 2018

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 239,347	\$ 224,028
Receivables (net of allowance)	21,024	23,779
Inventory	9,969	9,969
Total Current Assets	270,340	257,776
CURRENT LIABILITIES		
Accounts Payable	87,030	73,427
Total Current Liabilities	87,030	73,427
CURRENT WORKING CAPITAL	<u>\$ 183,310</u>	<u>\$ 184,349</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ 1,039</u></u>



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Statement of Revenues and Expenditures
Year-to-Date Through September 30, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Green Fees	\$ 600,000	\$ 487,516	\$ 605,000	\$ 549,253	\$ (55,747)	90.79%
Golf Cart Rental Fees	300,000	326,714	312,000	298,492	(13,508)	95.67%
Driving Range Fees	70,000	71,480	70,000	71,925	1,925	102.75%
Concession Sales	95,000	86,271	95,000	80,279	(14,721)	84.50%
Pro Shop Merchandise Sales	45,000	44,088	50,000	65,517	15,517	131.03%
Mesquite Private Golf Club	10,000	21,024	8,000	23,618	15,618	0.00%
Total Operating Revenues	<u>1,120,000</u>	<u>1,037,093</u>	<u>1,140,000</u>	<u>1,089,084</u>	<u>(50,916)</u>	95.53%
Non-Operating Revenues:						
Reimbursements	10,000	1,720	10,000	163	(9,837)	1.63%
Investment Income	-	38	-	1,712	1,712	0.00%
Total Non-Operating Revenues	<u>10,000</u>	<u>1,758</u>	<u>10,000</u>	<u>1,875</u>	<u>(8,125)</u>	0.00%
Total Revenues	<u>1,130,000</u>	<u>1,038,851</u>	<u>1,150,000</u>	<u>1,090,959</u>	<u>(59,041)</u>	94.87%
EXPENSES						
Operating Expenditures:						
Personal Services	677,200	711,089	694,310	689,292	5,018	99.28%
Supplies	109,000	98,024	109,740	108,157	1,583	98.56%
Pro Shop Merchandise	40,000	46,080	40,000	43,340	(3,340)	108.35%
Contractual Services	44,380	41,495	44,600	35,230	9,370	78.99%
Utilities	111,100	82,967	111,080	133,852	(22,772)	120.50%
Maintenance & Vehicle Charges	54,200	56,527	60,200	50,942	9,258	84.62%
Capital Outlay - Lease Payments	70,000	68,673	70,000	56,194	13,806	80.28%
Total Operating Expenses	<u>1,105,880</u>	<u>1,104,855</u>	<u>1,129,930</u>	<u>1,117,007</u>	<u>12,923</u>	98.86%
Non-Operating Expenses:						
Transfers Out	-	-	-	-	-	0.00%
Total Non-Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Total Expenses	<u>1,105,880</u>	<u>1,104,855</u>	<u>1,129,930</u>	<u>1,117,007</u>	<u>12,923</u>	98.86%
NET INCOME (LOSS)	<u>\$ 24,120</u>	<u>\$ (66,004)</u>	<u>\$ 20,070</u>	<u>\$ (26,048)</u>	<u>\$ (46,118)</u>	



CITY OF MESQUITE, TEXAS
Group Medical Insurance Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through September 30, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Contributions - City:						
Medical Insurance	\$ 10,370,000	\$ 10,298,034	\$ 11,370,000	\$ 10,370,000	\$ (1,000,000)	91.20%
Life/Dental/Vision Insurance	1,116,700	1,192,143	1,125,000	1,238,919	113,919	110.13%
Contributions - Other:						
Employee - Medical	1,720,000	1,685,011	1,720,000	1,458,530	(261,470)	84.80%
Retirees - Medical	1,450,000	1,426,284	1,450,000	1,484,587	34,587	102.39%
Copay Health Clinic - Medical	32,500	33,516	32,500	29,894	(2,606)	91.98%
Copay Health Clinic - Pharmacy	450,000	388,195	450,000	355,105	(94,895)	78.91%
Critical Care	80,000	86,210	80,000	113,986	33,986	142.48%
Health Surcharge	80,000	88,691	106,000	143,938	37,938	135.79%
Stop Loss and Other Reimbursements	288,100	401,451	150,000	32,894	(117,106)	21.93%
Transfers In	-	-	500,000	500,000	-	0.00%
Total Revenues	15,587,300	15,599,535	16,983,500	15,727,853	(1,255,647)	92.61%
EXPENDITURES						
Operating Costs	159,500	110,460	241,410	85,059	156,351	35.23%
Health Claims	8,110,000	8,368,070	8,400,000	7,745,550	654,450	92.21%
HSA Employer Contributions	1,400,000	1,415,125	1,400,000	1,164,825	235,175	83.20%
Pharmaceutical Costs	3,000,000	2,594,989	3,000,000	2,456,950	543,050	81.90%
Health Clinic Operating	513,500	452,300	513,500	461,702	51,798	89.91%
Vision Claims	113,000	112,752	126,000	140,350	(14,350)	111.39%
Life/Dental/LT Disability/Critical Care	1,238,600	1,248,199	1,327,100	1,300,210	26,890	97.97%
Retirees Medical Supplemental	996,600	1,021,038	1,059,900	1,074,159	(14,259)	101.35%
Administrative Fee - Medical	495,000	586,017	452,500	512,994	(60,494)	113.37%
Stop Loss Coverage Fee	378,000	330,764	416,750	366,881	49,869	88.03%
Employee Wellness Program	11,500	4,598	12,000	11,268	732	93.90%
Employee Assistance Program	27,000	26,974	27,000	27,738	(738)	102.73%
Total Expenditures	16,442,700	16,271,286	16,976,160	15,347,686	1,628,474	90.41%
INCREASE (DECREASE) IN FUND BALANCE	\$ (855,400)	(671,751)	\$ 7,340	380,167	\$ 372,827	
FUND BALANCE - Beginning of Year		(4,478,679)		(5,150,430)		
FUND BALANCE - Current		\$ (5,150,430)		\$ (4,770,263)		



CITY OF MESQUITE, TEXAS
General Liability Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through September 30, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Contributions - City:						
Workers Compensation	\$ 1,664,500	\$ 1,747,079	\$ 1,740,000	\$ 1,794,348	\$ 54,348	103.12%
Water Sewer Fund Transfer	1,405,000	1,405,000	1,405,000	1,405,000	-	100.00%
Contributions - Other:						
Insured Losses	50,000	52,064	135,000	157,171	22,171	0.00%
Investment Income	7,500	8,289	15,000	25,968	10,968	173.12%
Total Revenues	3,127,000	3,212,432	3,295,000	3,382,487	87,487	102.66%
EXPENDITURES						
Risk Management Services	324,268	324,268	331,210	376,030	(44,820)	113.53%
Legal Services	200,000	226,368	230,000	222,160	7,840	96.59%
Unemployment Insurance	30,000	31,212	30,000	15,827	14,173	52.76%
Self-Insurance Premiums	640,000	701,425	640,000	794,368	(154,368)	124.12%
Employee Bonds	5,000	3,575	5,000	3,650	1,350	73.00%
Claims - Workers Compensation	1,250,000	877,165	1,250,000	1,244,211	5,789	99.54%
Claims - General Liability	425,000	537,667	425,000	209,031	215,969	49.18%
Claims - Reserve Adjustment	-	176,491	-	(73,995)	73,995	0.00%
Other	15,456	125,218	125,460	67,837	57,623	54.07%
Total Expenditures	2,889,724	3,003,389	3,036,670	2,859,119	177,551	94.15%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 237,276</u>	209,043	<u>\$ 258,330</u>	523,368	<u>\$ 265,038</u>	
FUND BALANCE - Beginning of Year		(1,210,971)		(1,001,928)		
FUND BALANCE - Current		<u>\$ (1,001,928)</u>		<u>\$ (478,560)</u>		



CITY OF MESQUITE, TEXAS
Hotel Occupancy Tax Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through September 30, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Hotel/Motel Tax	\$ 1,320,000	\$ 1,539,448	\$ 1,360,000	\$ 1,629,514	\$ 269,514	119.82%
Investment Income	6,000	8,061	18,000	26,315	8,315	146.19%
 Total Revenues	 1,326,000	 1,547,509	 1,378,000	 1,655,829	 277,829	 120.16%
EXPENDITURES						
City Projects	355,400	293,067	393,000	306,584	86,416	78.01%
Mesquite Convention & Visitors Bureau	582,900	409,811	698,632	471,193	227,439	67.45%
Arts Council	145,700	179,734	152,400	181,408	(29,008)	119.03%
Historic Commission	145,700	179,734	152,400	181,408	(29,008)	119.03%
Mesquite Beautification Commission	-	-	-	-	-	0.00%
 Total Expenditures	 1,229,700	 1,062,346	 1,396,432	 1,140,593	 255,839	 81.68%
INCREASE (DECREASE) IN FUND BALANCE	\$ 96,300	485,163	\$ (18,432)	515,236	\$ 533,668	
 FUND BALANCE - Beginning of Year		752,945		1,238,108		
 FUND BALANCE - Current		\$ 1,238,108		\$ 1,753,344		