

City of Mesquite, Texas

Year-to-Date Financial Report

As of June 30, 2025





CITY OF MESQUITE, TEXAS
General Fund
Balance Sheet
As of June 30, 2025

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 39,826,343	\$ 52,094,523
Receivables	6,767,210	8,182,175
Inventory	1,312,823	1,652,876
Prepays	(975)	1,161,612
Accrued Interest	45,666	74,696
Total Assets	<u>\$ 47,951,067</u>	<u>\$ 63,165,882</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 1,103,251	\$ 2,183,469
Deposits	652,830	666,768
Deferred Revenue	<u>5,321,724</u>	<u>8,067,408</u>
Total Liabilities	<u>7,077,805</u>	<u>10,917,644</u>
Fund Balance		
Non-Spendable	1,311,848	2,814,488
Assigned	1,790,891	2,295,942
Unassigned	<u>37,770,523</u>	<u>47,137,808</u>
Total Fund Balance	<u>40,873,262</u>	<u>52,248,238</u>
Total Liabilities and Fund Balance	<u><u>\$ 47,951,067</u></u>	<u><u>\$ 63,165,882</u></u>



CITY OF MESQUITE, TEXAS
General Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2025

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Adopted Budget	Year-to-Date 2024	Adopted Budget	Year-to-Date 2025	Budget Variance	%
REVENUES						
Taxes						
Ad Valorem	\$ 83,467,770	\$ 82,775,744	\$ 91,300,582	\$ 92,932,097	\$ 1,631,515	101.79%
Gross Receipts	7,023,930	3,768,574	6,463,930	4,683,843	(1,780,087)	72.46%
Sales	45,845,920	26,388,620	46,912,090	27,864,135	(19,047,955)	59.40%
Licenses, Permits, and Fees	3,756,470	2,940,522	4,486,060	3,307,620	(1,178,440)	73.73%
Fines and Forfeitures	3,088,800	2,049,521	3,088,800	2,343,887	(744,913)	75.88%
Investment Income	1,834,800	1,941,920	2,519,800	2,050,098	(469,702)	81.36%
Charges for Service	29,361,650	4,588,824	7,579,900	4,033,783	(3,546,117)	53.22%
Contributions and Donations	98,000	82,683	83,300	59,655	(23,645)	71.61%
Other revenues	877,600	673,278	1,042,293	857,726	(184,567)	82.29%
Transfers In	1,534,000	1,054,250	4,609,000	1,086,750	(3,522,250)	23.58%
Enterprise Fund PILOT/Franchise Fees	6,222,790	4,667,088	7,847,860	5,886,000	(1,961,860)	75.00%
Total Revenues	183,111,730	130,931,024	175,933,615	145,105,594	(30,828,021)	82.48%
EXPENDITURES						
General Government	17,719,740	12,612,367	18,561,374	12,923,033	5,638,341	69.62%
Fire Services	42,412,470	29,710,250	43,175,204	31,733,383	11,441,821	73.50%
Police Services	49,494,860	37,779,999	53,177,202	42,195,106	10,982,096	79.35%
Public Works	8,620,470	5,421,839	12,314,922	7,398,598	4,916,324	60.08%
Solid Waste	15,056,240	-	-	-	-	0.00%
Planning and Development Services	3,978,740	2,658,884	4,132,941	2,581,782	1,551,159	62.47%
Library Services	3,102,870	2,162,915	3,294,293	2,114,557	1,179,736	64.19%
Parks and Recreation Operations	11,883,800	7,561,048	12,250,599	7,691,346	4,559,253	62.78%
Parks Operations 4B Reimbursement	(5,206,230)	(3,904,650)	(5,702,880)	(4,277,160)	(1,425,720)	75.00%
Housing and Community Services	1,289,970	694,346	2,066,505	1,469,417	597,088	71.11%
Neighborhood Services	4,700,490	2,932,204	4,917,775	3,176,681	1,741,094	64.60%
Non-departmental						
Transfers Out - Debt Service	28,336,900	27,700,000	26,765,720	26,089,800	675,920	97.47%
Insurance	1,895,740	1,421,805	2,076,052	1,557,039	519,013	75.00%
Foreclosed Properties	2,500	1,084	2,780	416	2,364	14.96%
Reserve	2,233,100	391,238	2,550,900	408,465	2,142,435	16.01%
Cost Allocation Reimbursements	(2,409,930)	(1,807,444)	(4,498,107)	(3,690,416)	(807,691)	82.04%
Total Expenditures	183,111,730	125,335,885	175,085,280	131,372,047	43,713,233	75.03%
INCREASE (DECREASE) IN FUND BALANCE						
	\$ -	5,595,139	\$ 848,335	13,733,547	\$ 12,885,212	
FUND BALANCE - Beginning of Year						
		35,278,123		38,514,691		
FUND BALANCE - Current						
		\$ 40,873,262		\$ 52,248,238		



CITY OF MESQUITE, TEXAS
General Fund
Expenditure Detail
Year-to-Date Through June 30, 2025

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2024	Original Budget	Year-to-Date 2025	Budget Variance	%
General Government						
City Council	\$ 159,190	\$ 128,925	\$ 167,035	\$ 147,336	\$ 19,699	88.21%
City Manager	1,938,010	1,465,405	1,979,769	1,568,230	411,539	79.21%
Economic Development	376,820	436,325	414,868	383,337	31,531	92.40%
Communications and Marketing	839,030	482,115	805,170	557,865	247,305	69.29%
Mesquite Art Center	208,680	145,478	210,765	161,034	49,731	76.40%
Facility Maintenance	3,605,150	2,444,828	3,808,978	2,940,208	868,770	77.19%
Strategic Services	106,060	77,458	111,196	79,803	31,393	71.77%
City Secretary	930,270	739,389	946,282	547,537	398,745	57.86%
City Attorney	1,767,270	1,159,292	1,803,877	1,308,494	495,383	72.54%
Human Resources Administration	1,639,120	1,073,477	1,654,913	1,058,754	596,159	63.98%
Risk Management	-	(16,514)	(4,754)	(37,449)	32,695	787.74%
Finance Administration	865,170	609,382	866,599	575,018	291,581	66.35%
Accounting	889,490	583,774	844,204	571,630	272,574	67.71%
Purchasing	554,410	413,596	627,777	442,848	184,929	70.54%
Warehouse	405,060	265,851	404,518	279,840	124,678	69.18%
Print Shop/Mailroom	431,060	304,247	437,533	356,088	81,445	81.39%
Transportation Pool	-	(224)	(1,171)	(1,273)	102	108.71%
Central Copy	-	(25,817)	-	(55,527)	55,527	0.00%
Tax Office	812,010	373,316	783,763	248,679	535,084	31.73%
Municipal Court	1,795,300	1,330,994	1,743,266	1,403,389	339,877	80.50%
Budget and Financial Analysis	397,640	248,692	382,543	258,970	123,573	67.70%
IT Telecommunications	-	372,378	574,243	128,222	446,021	22.33%
Total General Government	17,719,740	12,612,367	18,561,374	12,923,033	5,638,341	69.62%
Fire Services						
Fire Administration	1,817,360	1,204,913	1,761,480	1,035,483	725,997	58.78%
Fire Operations	35,420,350	25,280,093	36,246,191	27,021,363	9,224,828	74.55%
Emergency Medical Services	1,706,160	1,051,561	1,790,872	1,330,286	460,586	74.28%
Fire Prevention	2,082,510	1,355,336	2,024,439	1,421,009	603,430	70.19%
Fire Training	1,105,270	688,012	1,044,678	718,792	325,886	68.81%
Emergency Management	280,820	130,335	307,544	206,450	101,094	67.13%
Total Fire Services	42,412,470	29,710,250	43,175,204	31,733,383	11,441,821	73.50%
Police Services						
Police Administration	1,361,780	1,054,841	1,439,576	1,020,513	419,063	70.89%
Police Patrol/Traffic	25,263,220	19,084,575	26,567,067	21,376,493	5,190,574	80.46%
Police Criminal Investigation	9,777,730	7,030,419	10,243,606	8,026,082	2,217,524	78.35%
Police School Resource Officers	2,230,250	2,365,891	2,594,750	2,677,317	(82,567)	103.18%
Police Technical Services	8,417,020	6,465,715	9,765,188	7,040,457	2,724,731	72.10%
Police Staff Support	2,444,860	1,778,558	2,567,015	2,054,244	512,771	80.02%
Total Police Services	49,494,860	37,779,999	53,177,202	42,195,106	10,982,096	79.35%
Public Works						
Public Works Administration	358,680	254,443	718,128	387,784	330,344	54.00%
Traffic Engineering	1,709,550	1,077,950	1,877,833	1,136,547	741,286	60.52%
Street Lighting	1,243,830	718,255	1,237,101	773,665	463,436	62.54%
Engineering	(958,650)	(919,109)	(799,392)	260,435	(1,059,827)	-32.58%
Solid Waste Collection	14,276,050	-	-	-	-	0.00%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2024	Original Budget	Year-to-Date 2025	Budget Variance	%
Compost Facility Operations	780,190	-	-	-	-	0.00%
Street Maintenance	4,967,810	3,355,371	8,188,693	3,751,308	4,437,385	45.81%
Service Center	1,299,250	934,929	1,092,559	1,088,859	3,700	99.66%
Total Public Works	23,676,710	5,421,839	12,314,922	7,398,598	4,916,324	60.08%
Planning and Development Services						
Planning and Development Administration	367,090	323,454	555,929	321,641	234,288	57.86%
Building Inspection	2,028,100	1,394,847	1,991,450	1,325,017	666,433	66.54%
Health Division	703,360	447,048	720,952	447,268	273,684	62.04%
Planning and Zoning	596,470	310,407	587,618	297,111	290,507	50.56%
Historic Preservation	233,720	157,341	226,992	174,859	52,133	77.03%
Repair and Demolition	50,000	25,787	50,000	15,886	34,114	31.77%
Total Planning and Development Svcs	3,978,740	2,658,884	4,132,941	2,581,782	1,551,159	62.47%
Library Services						
Administration	1,182,590	868,020	1,211,248	875,213	336,035	72.26%
North Branch	855,830	535,258	866,692	550,479	316,213	63.51%
Central Branch	1,064,450	759,637	1,216,353	688,865	527,488	56.63%
Total Library Services	3,102,870	2,162,915	3,294,293	2,114,557	1,179,736	64.19%
Parks and Recreation						
Parks and Recreation Administration	916,230	659,837	1,001,540	743,273	258,267	74.21%
Parks Operations	5,583,100	3,774,462	5,855,730	3,816,123	2,039,607	65.17%
Tennis	145,970	94,743	187,633	122,507	65,126	65.29%
Special Events	218,600	141,668	242,800	155,813	86,987	64.17%
Recreation	4,114,570	2,542,772	4,155,250	2,347,995	1,807,255	56.51%
Pools	905,330	347,566	807,646	505,635	302,011	62.61%
Total Parks and Recreation	11,883,800	7,561,048	12,250,599	7,691,346	4,559,253	62.78%
Parks Operations - 4B Reimbursement	(5,206,230)	(3,904,650)	(5,702,880)	(4,277,160)	(1,425,720)	75.00%
Housing and Community Services						
Community Services Administration	161,190	148,384	388,374	264,160	124,214	68.02%
Public Health Clinic	17,100	-	250	-	250	0.00%
Mesquite Public Transportation	285,000	238,025	352,000	369,527	(17,527)	104.98%
Volunteer Services	269,880	114,458	179,685	120,380	59,305	67.00%
Neighborhood Vitality	218,990	74,197	216,074	78,781	137,293	36.46%
Behavioral Health Program	337,810	119,282	930,122	568,956	361,166	61.17%
Youth Services	-	-	-	67,613	(67,613)	0.00%
Total Housing and Community Svcs	1,289,970	694,346	2,066,505	1,469,417	597,088	71.11%
Neighborhood Services						
Neighborhood Services Administration	468,730	220,484	389,517	251,090	138,427	64.46%
Environmental Code Inspection	1,251,270	845,568	1,535,418	1,025,283	510,135	66.78%
Rental CO Program	775,770	460,721	626,883	431,127	195,756	68.77%
Animal Services	2,204,720	1,333,252	2,247,131	1,386,488	860,643	61.70%
Keep Mesquite Beautiful Program	-	72,179	118,826	82,693	36,133	69.59%
Total Neighborhood Services	4,700,490	2,932,204	4,917,775	3,176,681	1,741,094	64.60%
Non-Departmental						
Transfers Out - Debt Service	28,336,900	27,700,000	26,765,720	26,089,800	675,920	97.47%
Insurance	1,895,740	1,421,805	2,076,052	1,557,039	519,013	75.00%
Foreclosed Properties	2,500	1,084	2,780	416	2,364	14.96%
Reserve Appropriation	2,233,100	391,238	2,550,900	408,465	2,142,435	16.01%
Cost Allocation Reimbursements	(2,409,930)	(1,807,444)	(4,498,107)	(3,690,416)	(807,691)	82.04%
Total Non Departmental	30,058,310	27,706,683	26,897,345	24,365,304	2,532,041	90.59%
TOTAL GENERAL FUND EXPENDITURES	\$ 183,111,730	\$ 125,335,885	\$ 175,085,280	\$ 131,372,047	\$ 43,713,233	75.03%



CITY OF MESQUITE, TEXAS
Mesquite Quality of Life Corporation
Balance Sheet with Revenue & Expenditures
As of June 30, 2025

Description	Prior Year	Current Year
ASSETS		
Pooled cash and investments	\$ 16,572,616	\$ 18,313,569
Accrued Interest	14,115	17,791
 Total Assets	 <u>16,586,731</u>	 <u>\$ 18,331,360</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	187,824	\$ 280,200
Retainage Payable	194,315	172,800
 Total Liabilities	 <u>382,139</u>	 <u>453,000</u>
 Fund Balance		
Beginning Balance	17,575,242	19,653,767
Add Revenues:		
Sales Tax	8,735,250	9,231,462
Investment Income	638,865	534,021
Intergovernmental	-	-
Contribution/Donation	-	-
Other Revenue	-	-
 Total Revenues	 <u>9,374,115</u>	 <u>9,765,483</u>
 Less Expenditures:		
Quality of Life Corporation Administration	345,150	357,750
Public Safety	7,205	352,927
Transportation	225,844	1,079,157
Parks and Recreation	8,883,200	8,518,998
Transfers Out - Debt Service	1,283,366	1,232,058
 Total Expenditures	 <u>10,744,765</u>	 <u>11,540,890</u>
 Ending Fund Balance	 <u>16,204,592</u>	 <u>17,878,360</u>
 Total Liabilities and Fund Balance	 <u><u>\$ 16,586,731</u></u>	 <u><u>\$ 18,331,360</u></u>



CITY OF MESQUITE, TEXAS
Water Sewer Operating Fund
Working Capital Report
As of June 30, 2025

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 77,026,339	\$ 93,054,057
Receivables	6,014,215	7,028,569
Inventory	773,236	494,342
Accrued Interest	83,765	125,944
Total Current Assets	83,897,555	100,702,912
CURRENT LIABILITIES		
Accounts Payable	117,153	191,562
Deposits	5,590,086	5,780,251
Lease Liability	53,259	55,315
Bonds Payable	10,120,000	10,555,000
Accrued Compensated Absences	255,047	246,779
Other Post-Employment Benefits	82,345	71,552
Total Current Liabilities	16,217,890	16,900,459
CURRENT WORKING CAPITAL	\$ 67,679,665	\$ 83,802,453
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 16,122,788



CITY OF MESQUITE, TEXAS
Water and Sewer Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2025

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2024	Original Budget	Year-to-Date 2025	Budget Variance	%
REVENUES						
Operating Revenues:						
Water Sales	\$ 44,587,160	\$ 29,664,223	\$ 47,900,000	\$ 31,651,344	\$ (16,248,656)	66.08%
Water Taps and Connections	160,000	243,729	300,000	241,042	(58,958)	80.35%
Penalties and Administrative Fees	1,201,000	890,629	1,201,000	935,875	(265,125)	77.92%
Sale of Bulk Water	4,300,000	5,280,589	7,276,000	4,108,616	(3,167,384)	56.47%
Sewer Service Charges	34,402,220	23,882,613	35,434,286	23,998,859	(11,435,427)	67.73%
Sewer Taps and Connections	351,400	267,175	351,400	269,325	(82,075)	76.64%
Other Charges for Service	10,400	132,541	28,190	5,387	(22,803)	19.11%
Total Operating Revenues	85,012,180	60,361,499	92,490,876	61,210,448	(31,280,428)	66.18%
Non-Operating Revenues:						
Lower East Fork Interceptor System	1,558,100	1,482,418	2,100,000	1,490,146	(609,854)	70.96%
Investment Income	2,000,000	3,621,742	4,000,000	3,464,711	(535,289)	86.62%
Other	290,000	294,259	429,330	208,102	(221,228)	48.47%
Total Non-Operating Revenues	3,848,100	5,398,419	6,529,330	5,162,959	(1,366,371)	79.07%
Total Revenues	88,860,280	65,759,918	99,020,206	66,373,407	(32,646,799)	67.03%
EXPENSES						
Operating Expenditures:						
Utility Billing	2,436,770	1,642,290	2,422,646	1,521,398	901,248	62.80%
Water and Sewer Administration	1,943,050	1,381,914	2,163,926	1,647,835	516,091	76.15%
Geographic Information Systems	983,280	668,646	945,401	679,486	265,915	71.87%
Water Production	31,804,490	23,116,178	33,923,115	23,714,484	10,208,631	69.91%
Meter Services	1,447,750	1,060,258	1,472,937	1,046,704	426,233	71.06%
Water Distribution	2,794,390	1,602,941	2,818,471	2,089,202	729,269	74.13%
Wastewater Collection	2,469,610	1,335,482	2,543,271	1,749,309	793,962	68.78%
Wastewater Treatment	15,060,720	12,591,937	15,508,972	13,480,134	2,028,838	86.92%
Water and Sewer Capital Outlay	750,000	1,180,043	750,000	836,623	(86,623)	111.55%
Chiller Plant Operations	821,450	934,164	838,610	317,063	521,547	37.81%
Total Operating Expenditures	60,511,510	45,513,853	63,387,349	47,082,238	16,305,111	74.28%
Non-Operating Expenditures:						
Lower East Fork Interceptor System	1,731,400	1,647,133	1,731,400	1,655,716	75,684	95.63%
Transfers Out - General Fund	837,270	837,270	537,000	537,000	-	100.00%
Transfers Out - Debt Service	15,950,000	15,550,000	16,900,000	16,600,000	300,000	98.22%
Water and Sewer Insurance	500,000	378,000	500,000	375,750	124,250	75.15%
Water and Sewer Reserves	741,000	22,899	645,000	952,204	(307,204)	147.63%
General Fund Cost Allocation	7,226,900	5,420,170	7,434,560	5,575,995	1,858,565	75.00%
Total Non-Operating Expenditures	26,986,570	23,855,472	27,747,960	25,696,665	2,051,295	92.61%
Total Expenditures	87,498,080	69,369,325	91,135,309	72,778,903	18,356,406	79.86%
NET INCOME (LOSS)	\$ 1,362,200	\$ (3,609,407)	\$ 7,884,897	\$ (6,405,496)	\$ (14,290,393)	



CITY OF MESQUITE, TEXAS
Solid Waste Operating Fund
Working Capital Report
As of June 30, 2025

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 1,913,328	\$ 3,710,791
Receivables	821,774	3,272,807
Accrued Interest	649	3,076
Total Current Assets	2,735,751	6,986,674
CURRENT LIABILITIES		
Accounts Payable	(491)	59,514
Deposits	-	31,553
Accrued Compensated Absences	-	392,994
Other Post-Employment Benefits	-	59,626
Total Current Liabilities	(491)	543,687
CURRENT WORKING CAPITAL	\$ 2,736,242	\$ 6,442,987
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 3,706,745



CITY OF MESQUITE, TEXAS
Solid Waste Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2025

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2024	Original Budget	Year-to-Date 2025	Budget Variance	%
REVENUES						
Operating Revenues:						
Residential Solid Waste Charge	\$ -	\$ 9,135,062	\$ 13,389,280	\$ 8,605,879	\$ (4,783,401)	64.27%
Commercial Solid Waste Charge	-	3,500,286	14,127,500	12,321,195	(1,806,305)	87.21%
Compost Operations	-	921,843	1,250,500	938,317	(312,183)	75.04%
Total Operating Revenues	-	13,557,191	28,767,280	21,865,391	(6,901,889)	
Non-Operating Revenues:						
Investment Income	-	4,608	7,354	44,573	37,219	606.11%
Total Non-Operating Revenues	-	4,608	7,354	44,573	37,219	
Total Revenues	-	13,561,799	28,774,634	21,909,964	(6,864,670)	76.14%
EXPENSES						
Operating Expenditures:						
Personal Services	-	5,794,651	8,371,416	6,443,295	1,928,121	76.97%
Supplies	-	244,826	409,010	301,600	107,410	73.74%
Contractual Services	-	4,339,091	8,130,995	6,219,700	1,911,295	76.49%
Capital Outlay	-	446,989	-	158,459	(158,459)	0.00%
Total Operating Expenditures	-	10,825,557	16,911,421	13,123,054	3,788,367	77.60%
Non-Operating Expenditures:						
General Fund Cost Allocation	-	-	3,473,290	2,605,005	868,285	75.00%
Transfers Out - Debt Service	-	-	2,218,400	1,665,000	553,400	75.05%
Transfers Out - Capital Projects	-	-	-	-	-	0.00%
Total Non-Operating Expenditures	-	-	5,691,690	4,270,005	1,421,685	75.02%
Total Expenditures	-	10,825,557	22,603,111	17,393,059	5,210,052	76.95%
NET INCOME (LOSS)	\$ -	\$ 2,736,242	\$ 6,171,523	\$ 4,516,905	\$ (1,654,618)	



CITY OF MESQUITE, TEXAS
Drainage Utility District Operating Fund
Working Capital Report
As of June 30, 2025

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 2,344,805	\$ 2,740,614
Receivables	607,302	597,500
Accrued Interest	3,285	5,069
Total Current Assets	2,955,392	3,343,183
CURRENT LIABILITIES		
Accounts Payable	26,592	43,368
Deposits	1,056	1,056
Bonds Payable	440,000	455,000
Other Post-Employment Benefits	6,862	5,963
Total Current Liabilities	474,510	505,387
CURRENT WORKING CAPITAL	\$ 2,480,882	\$ 2,837,796
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 356,914



CITY OF MESQUITE, TEXAS
Drainage Utility District Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2025

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2024	Original Budget	Year-to-Date 2025	Budget Variance	%
REVENUES						
Operating Revenues:						
Residential Drainage Charge	\$ 2,324,960	\$ 1,552,387	\$ 2,272,000	\$ 1,594,630	\$ (677,370)	70.19%
Commercial Drainage Charge	3,090,680	2,234,542	3,227,000	2,243,147	(983,853)	69.51%
Total Operating Revenues	5,415,640	3,786,929	5,499,000	3,837,777	(1,661,223)	
Non-Operating Revenues:						
Interest on Investments	60,360	142,655	175,000	136,699	(38,301)	78.11%
Total Non-Operating Revenues	60,360	142,655	175,000	136,699	(38,301)	
Total Revenues	5,476,000	3,929,584	5,674,000	3,974,476	(1,699,524)	70.05%
EXPENSES						
Operating Expenditures:						
Personal Services	1,255,790	801,405	1,216,036	729,858	486,178	60.02%
Supplies	14,690	6,607	15,850	6,585	9,265	41.55%
Contractual Services	410,110	136,326	409,388	147,317	262,071	35.98%
Capital Outlay	392,000	26,688	392,000	365,878	26,122	93.34%
Total Operating Expenditures	2,072,590	971,026	2,033,274	1,249,638	783,636	61.46%
Non-Operating Expenditures:						
General Fund Cost Allocation	755,820	566,862	788,120	591,120	197,000	75.00%
Transfers Out - Debt Service	384,200	380,200	381,600	377,600	4,000	98.95%
Transfers Out - Capital Projects	2,500,000	1,875,000	2,500,000	1,875,000	625,000	75.00%
Total Non-Operating Expenditures	3,640,020	2,822,062	3,669,720	2,843,720	826,000	77.49%
Total Expenditures	5,712,610	3,793,088	5,702,994	4,093,358	1,609,636	71.78%
NET INCOME (LOSS)	<u>\$ (236,610)</u>	<u>\$ 136,496</u>	<u>\$ (28,994)</u>	<u>\$ (118,882)</u>	<u>\$ (89,888)</u>	



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Working Capital Report
As of June 30, 2025

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 523,504	\$ 505,392
Receivables (net of allowance)	73,493	86,884
Accrued Interest	454	489
Inventory	56,189	45,389
Total Current Assets	653,640	638,154
CURRENT LIABILITIES		
Accounts payable	145,597	114,737
Due to Airport Capital Projects	50,000	54,000
Deposits	65,293	75,378
Lease Liability	34,056	34,315
Other Post-Employment Benefits	6,862	5,963
Total Current Liabilities	301,808	284,393
CURRENT WORKING CAPITAL	\$ 351,832	\$ 353,761
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 1,929



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2025

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2024	Original Budget	Year-to-Date 2025	Budget Variance	%
REVENUES						
Operating Revenues:						
Hangar Rentals	\$ 1,099,880	\$ 757,792	\$ 1,138,399	917,177	\$ (221,222)	80.57%
Tie Downs	55,000	33,529	60,500	27,986	(32,514)	46.26%
Fuel Sales	2,160,000	1,377,637	2,574,500	1,273,435	(1,301,065)	49.46%
Oil Sales	6,000	4,883	10,500	2,430	(8,070)	23.14%
Airport Lease Receipts	27,000	25,682	29,230	36,320	7,090	124.26%
Pilot Supplies	20,000	18,391	24,000	13,892	(10,108)	57.88%
Tenant Utility Receipts	5,000	6,412	10,000	6,499	(3,501)	64.99%
Total Operating Revenues	3,372,880	2,224,326	3,847,129	2,277,739	(1,569,390)	59.21%
Non-Operating Revenues:						
Other Revenue	-	1,572	-	-	-	0.00%
Reimbursements	100,000	100,000	100,000	100,000	-	0.00%
Interest on Investments	16,000	16,930	22,000	10,377	(11,623)	0.00%
Total Non-Operating Revenues	116,000	118,502	122,000	110,377	(11,623)	90.47%
Total Revenues	3,488,880	2,342,828	3,969,129	2,388,116	(1,581,013)	60.17%
EXPENSES						
Operating Expenditures:						
Personal Services	938,940	550,715	901,885	593,959	307,926	65.86%
Supplies - Other	38,850	41,342	45,000	42,648	2,352	94.77%
Supplies - Fuel	1,589,100	941,761	1,881,000	829,045	1,051,955	44.07%
Contractual Services	509,890	321,074	584,885	371,174	213,711	63.46%
Capital Outlay	94,000	186,567	84,500	14,125	70,375	16.72%
Total Operating Expenditures	3,170,780	2,041,459	3,497,270	1,850,951	1,646,319	52.93%
Non-Operating Expenditures:						
Transfers Out - Debt Service	318,150	238,617	318,150	238,613	79,537	75.00%
Transfers Out - Capital Projects	50,000	-	54,000	-	54,000	0.00%
Total Non-Operating Expenditures	368,150	238,617	372,150	238,613	133,537	64.12%
Total Expenditures	3,538,930	2,280,076	3,869,420	2,089,564	1,779,856	54.00%
NET INCOME (LOSS)	\$ (50,050)	\$ 62,752	\$ 99,709	\$ 298,552	\$ 198,843	



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Working Capital Report
As of June 30, 2025

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled Cash and Investments	\$ 489,885	\$ 660,430
Investment Income	1,034	707
Inventory	6,038	8,411
Total Current Assets	496,957	669,548
CURRENT LIABILITIES		
Accounts Payable	(4,552)	12,292
Lease Liability	123,368	126,920
Other Post-Employment Benefits	6,862	5,963
Total Current Liabilities	125,678	145,175
CURRENT WORKING CAPITAL	<u>\$ 371,279</u>	<u>\$ 524,373</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ 153,094</u></u>



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2025

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2024	Original Budget	Year-to-Date 2025	Budget Variance	%
REVENUES						
Operating Revenues:						
Green Fees	\$ 907,000	\$ 556,943	\$ 725,000	\$ 682,860	\$ (42,140)	94.19%
Golf Cart Rental Fees	394,000	220,641	440,000	236,415	(203,585)	53.73%
Driving Range Fees	105,000	88,910	145,000	107,497	(37,503)	74.14%
Concession Sales	95,000	68,085	120,000	77,501	(42,499)	64.58%
Pro Shop Merchandise Sales	56,000	41,431	57,000	49,825	(7,175)	87.41%
Beverage Sales	-	3,056	2,000	69,304	67,304	3465.20%
Lessons	24,000	17,460	15,000	19,570	4,570	130.47%
Total Operating Revenues	1,581,000	996,526	1,504,000	1,242,972	(261,028)	82.64%
Non-Operating Revenues:						
Purchase Discounts/Reimbursements	33,000	384	33,000	217	(32,783)	0.66%
Investment Income	6,000	45,645	25,000	20,309	(4,691)	0.00%
Total Non-Operating Revenues	39,000	46,029	58,000	20,526	(37,474)	35.39%
Total Revenues	1,620,000	1,042,555	1,562,000	1,263,498	(298,502)	80.89%
EXPENSES						
Operating Expenditures:						
Personal Services	940,030	608,137	901,182	656,194	244,988	72.81%
Supplies	54,000	33,070	68,800	37,037	31,763	53.83%
Beverage Supplies	-	-	-	26,226	(26,226)	0.00%
Concession Supplies	65,000	32,853	65,000	39,804	25,196	61.24%
Pro Shop Merchandise	50,000	16,635	65,000	45,902	19,098	70.62%
Contractual Services	111,930	30,172	121,690	52,649	69,041	43.26%
Utilities	110,700	53,309	86,440	129,344	(42,904)	149.63%
Maintenance and Vehicle Charges	98,800	62,153	122,790	49,815	72,975	40.57%
Capital Outlay	4,050	-	4,050	-	4,050	0.00%
Capital Outlay - Lease Payments	136,100	91,896	136,100	113,670	22,430	83.52%
Total Operating Expenditures	1,570,610	928,225	1,571,052	1,150,641	420,411	73.24%
Non-Operating Expenditures:						
Transfers Out	-	-	-	-	-	0.00%
Total Non-Operating Expenditures	-	-	-	-	-	0.00%
Total Expenditures	1,570,610	928,225	1,571,052	1,150,641	420,411	73.24%
NET INCOME (LOSS)	<u>\$ 49,390</u>	<u>\$ 114,330</u>	<u>\$ (9,052)</u>	<u>\$ 112,857</u>	<u>\$ 121,909</u>	



CITY OF MESQUITE, TEXAS
Group Medical Insurance Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2025

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2024	Original Budget	Year-to-Date 2025	Budget Variance	%
REVENUES						
Contributions - City:						
Medical Insurance	\$ 15,105,340	\$ 11,768,341	\$ 16,855,340	\$ 11,305,541	\$ (5,549,799)	67.07%
Life/Dental/Vision Insurance	1,193,000	992,466	1,326,000	1,048,309	(277,691)	79.06%
Investment Income	-	108,362	150,000	29,398	(120,602)	19.60%
Contributions - Other:						
Employee - Medical	1,958,840	1,429,726	2,056,782	1,605,555	(451,227)	78.06%
Retiree - Medical	1,843,960	1,482,873	1,843,960	1,466,909	(377,051)	79.55%
Copay Health Clinic - Medical	43,500	31,520	43,500	17,247	(26,253)	39.65%
Copay Health Clinic - Pharmacy	330,000	1,466,991	2,000,000	834,664	(1,165,336)	41.73%
Health Surcharge	100,000	100,605	150,000	119,931	(30,069)	79.95%
Stop Loss and Other Reimbursements	250,000	53,065	250,000	-	(250,000)	0.00%
 Total Revenues	 20,824,640	 17,433,949	 24,675,582	 16,427,554	 (8,248,028)	 66.57%
EXPENDITURES						
Operating Costs	181,910	81,407	187,910	22,409	165,501	11.93%
Health Claims	10,800,000	8,226,162	10,700,000	10,677,664	22,336	99.79%
HSA Employer Contributions	1,161,640	748,434	1,161,640	644,447	517,193	55.48%
Pharmaceutical Costs	3,450,000	5,473,329	6,050,000	4,210,448	1,839,552	69.59%
Health Clinic Operating	508,700	442,248	616,760	276,322	340,438	44.80%
Vision Claims	127,500	97,186	150,000	102,622	47,378	68.41%
Life/Dental/LT Disability/Critical Care	1,275,000	822,545	1,275,000	962,934	312,066	75.52%
Retiree Medical Supplemental	1,420,100	915,249	1,526,450	1,153,561	372,889	75.57%
Administrative Fee - Medical	-	67,018	150,000	60,675	89,325	40.45%
Stop Loss Coverage Fee	975,000	696,064	1,250,000	584,571	665,429	46.77%
Employee Wellness Program	246,000	37,148	275,000	42,217	232,783	15.35%
Employee Assistance Program	30,000	22,822	30,000	25,445	4,555	84.82%
Reserve Funding/Claims	-	-	-	-	-	0.00%
 Total Expenditures	 20,175,850	 17,629,612	 23,372,760	 18,763,315	 4,609,445	 80.28%
 INCREASE (DECREASE) IN FUND BALANCE	 <u>\$ 648,790</u>	 <u>(195,663)</u>	 <u>\$ 1,302,822</u>	 <u>(2,335,761)</u>	 <u>\$ (3,638,583)</u>	
 FUND BALANCE - Beginning of Year		 <u>770,555</u>		 <u>(279,487)</u>		
 FUND BALANCE - Current		 <u>\$ 574,892</u>		 <u>\$ (2,615,248)</u>		



CITY OF MESQUITE, TEXAS
General Liability Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2025

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2024	Original Budget	Year-to-Date 2025	Budget Variance	%
REVENUES						
Contributions - City:						
Workers' Compensation	\$ 2,774,310	\$ 2,774,310	\$ 2,774,310	\$ 2,915,236	\$ 140,926	105.08%
General Liability Contribution	2,626,500	1,972,876	2,626,500	2,029,869	(596,631)	77.28%
Contributions - Other:						
Insured Losses	267,800	317,605	350,000	191,986	(158,014)	54.85%
Investment Income	119,480	206,108	250,000	197,278	(52,722)	78.91%
Total Revenues	5,788,090	5,270,899	6,000,810	5,334,369	(666,441)	88.89%
EXPENDITURES						
Risk Management Services	431,990	324,000	444,000	333,000	111,000	75.00%
Legal Services	236,900	54,614	236,900	77,789	159,111	32.84%
Unemployment Insurance	60,000	13,822	60,000	4,009	55,991	6.68%
Self-Insurance Premiums	1,920,100	2,060,658	2,124,450	2,102,388	22,062	98.96%
Employee Bonds	5,000	3,292	5,000	2,531	2,469	50.62%
Claims - Workers' Compensation	1,545,000	791,412	1,345,000	878,334	466,666	65.30%
Claims - General Liability	581,500	303,635	581,500	372,540	208,960	64.07%
Claims - Repairs to City Property	500,000	449,113	750,500	316,260	434,240	42.14%
Claims - IBNR Reserve Adjustment	-	-	-	-	-	0.00%
Other	227,060	295,376	453,460	54,251	399,209	11.96%
Total Expenditures	5,507,550	4,295,922	6,000,810	4,141,102	1,859,708	69.01%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 280,540</u>	974,977	<u>\$ -</u>	1,193,267	<u>\$ 1,193,267</u>	
FUND BALANCE - Beginning of Year		1,976,974		3,691,802		
FUND BALANCE - Current		<u>\$ 2,951,951</u>		<u>\$ 4,885,069</u>		



CITY OF MESQUITE, TEXAS
Hotel Occupancy Tax Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2025

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2024	Original Budget	Year-to-Date 2025	Budget Variance	%
REVENUES						
Hotel/Motel Tax	\$ 2,014,000	\$ 1,452,354	\$ 2,016,310	\$ 1,288,311	\$ (727,999)	63.89%
Investment Income	75,000	107,843	75,000	83,902	8,902	111.87%
Other Revenues	-	-	-	3,999	3,999	0.00%
Total Revenues	2,089,000	1,560,197	2,091,310	1,376,212	(715,098)	65.81%
EXPENDITURES						
City Projects	412,290	146,201	412,290	172,403	239,887	41.82%
Mesquite Convention & Visitors Bureau	1,036,660	675,457	901,159	506,231	394,928	56.18%
Arts Council	240,570	146,790	240,570	134,166	106,404	55.77%
Historic Commission	240,570	146,811	240,570	134,166	106,404	55.77%
Transfer Out - Debt Service	398,890	299,160	398,890	299,250	99,640	75.02%
Total Expenditures	2,328,980	1,414,419	2,193,479	1,246,216	947,263	56.81%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (239,980)</u>	145,778	<u>\$ (102,169)</u>	129,996	<u>\$ 232,165</u>	
FUND BALANCE - Beginning of Year		2,594,747		2,717,078		
FUND BALANCE - Current		<u>\$ 2,740,525</u>		<u>\$ 2,847,074</u>		