



Preliminary - Year-End Audit In Progress

FINANCIAL REPORT

AS OF SEPTEMBER 30
2022

100% of Fiscal Year



Station No. 4

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Financial Health

	FYE21	FY22 Q1	FY22 Q2	FY22 Q3	FYE22
General Fund	■	■	■	■	■
Mesquite Quality of Life Corp (4B)	■	■	■	■	■
Water/Sewer Fund	■	■	■	■	■
Drainage Utility District Fund	■	■	■	■	■
Airport Fund	■	■	■	■	■
Golf Course Fund	■	■	■	■	■
Group Medical Insurance Fund	■	■	■	■	■
General Liability Fund	■	■	■	■	■
Hotel Occupancy Tax	■	■	■	■	■



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General Fund

Year-to-Date Financial Report As of September 30, 2022

GENERAL
FUND

General Fund Highlights

Fiscal YTD through September 2022

Balance Sheet

- > Cash balance up \$2.7M
- > Receivables up \$2.1M
- > Due from Other Funds up \$110.7K

(48) MESQUITE QUALITY
OF LIFE CORPORATION

WATER SEWER
OPERATING FUND

DRAINAGE UTILITY DISTRICT
(DUD) OPERATING FUND

MUNICIPAL
AIRPORT FUND

MUNICIPAL GOLF
COURSE FUND

GROUP MEDICAL
INSURANCE FUND

GENERAL
LIABILITY FUND

HOTEL OCCUPANCY
TAX FUND

Prior Yr Change

% of Budget

Revenues

- | | | |
|-----------------------|-------------------|--------|
| > Ad valorem Tax | Up \$5.9M (9.4%) | 100.6% |
| > Sales tax | Up \$5.0M (12.8%) | 105.4% |
| > Charges for service | Up \$2.3M (13.7%) | 102.7% |

Expenditures

- | | | |
|-------------------|-------------------|-------|
| > Fire services | Up \$2.1M (6.4%) | 98.8% |
| > Police services | Up \$2.4M (5.8%) | 98.5% |
| > Public works | Up \$1.6M (11.6%) | 95.7% |

General Fund

Balance Sheet As of September 30, 2022

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 23,339,347	\$ 26,033,782
Receivables (net of allowance)	16,898,788	19,042,914
Inventory	1,022,919	1,024,601
Prepays	149,789	648,148
Accrued Interest	6,952	44,731
Due from Other Funds	119,290	229,988
TOTAL ASSETS	\$ 41,537,085	\$ 47,024,164
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 8,570,101	\$ 7,784,041
Deposits	327,172	676,007
Deferred Revenue	4,620,005	5,667,959
Total Liabilities	13,517,278	14,128,007
Fund Balance		
Non-Spendable	1,172,708	2,477,309
Assigned	801,139	513,933
Unassigned	26,045,960	29,904,915
Total Fund Balance	28,019,807	32,896,157
TOTAL LIABILITIES AND FUND BALANCE	\$ 41,537,085	\$ 47,024,164

GENERAL
FUND(K) MESQUITE QUALITY
OF LIFE CORPORATIONWATER SEWER
OPERATING FUNDDRAINAGE/UTILITY DISTRICT
(DU) OPERATING FUNDMUNICIPAL
AIRPORT FUNDMUNICIPAL GOLF
COURSE FUNDGROUP MEDICAL
INSURANCE FUNDGENERAL
LIABILITY FUNDHOTEL OCCUPANCY
TAX FUND

General Fund

Statement of Revenues, Expenditures, and Change in Fund Balance Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget
REVENUES							
Taxes							
Ad valorem	\$ 62,658,410	\$ 62,632,951	\$ 68,100,270	\$ 68,100,270	\$ 68,515,018	\$ (414,748)	100.61%
Gross receipts	7,115,000	7,435,584	7,115,000	7,530,000	8,053,578	(523,578)	106.95%
Sales	36,010,000	38,721,730	36,226,060	41,450,000	43,675,437	(2,225,437)	105.37%
Licenses, permits, and fees	3,367,790	3,119,586	3,367,790	4,236,200	5,053,640	(817,440)	119.30%
Fines and forfeitures	2,955,000	2,939,479	3,005,000	3,062,000	2,844,057	217,943	92.88%
Investment Income	124,000	73,022	124,000	124,000	6,131	117,869	4.94%
Charges for service	16,525,780	16,750,969	17,607,710	18,551,650	19,045,545	(493,895)	102.66%
Contributions and Donations	1,550	21,598	89,000	98,000	77,971	20,029	79.56%
Other revenues	832,600	704,984	852,600	877,600	818,366	59,234	93.25%
Transfers in	1,285,000	1,285,000	1,285,000	1,285,000	1,509,826	(224,826)	117.50%
Enterprise – PILOT/Franchise Fee	5,146,780	5,146,794	5,184,700	5,184,700	5,184,700	-	100.00%
Total Revenues	136,021,910	138,831,697	142,957,130	150,499,420	154,784,269	(4,284,849)	102.85%
EXPENDITURES							
General government	14,537,750	14,171,689	15,048,020	15,476,500	15,105,029	371,471	97.60%
Fire services	32,126,690	32,051,194	33,549,790	34,507,940	34,105,397	402,543	98.83%
Police services	41,078,830	40,907,405	43,732,620	43,904,860	43,260,272	644,588	98.53%
Public works	15,188,420	13,982,131	15,517,860	16,309,780	15,600,840	708,940	95.65%
Planning and development services	3,298,970	3,052,217	3,412,620	3,330,630	3,068,345	262,285	92.13%
Library services	2,578,810	2,407,875	2,759,630	2,682,390	2,499,057	183,333	93.17%
Parks and recreation operations	9,569,730	8,690,858	9,742,410	9,632,960	8,786,070	846,890	91.21%
Parks and recreation – 4B reimbursement	(5,457,000)	(5,457,000)	(5,485,950)	(5,485,950)	(5,373,537)	(112,413)	97.95%
Housing and community services	2,065,640	2,007,829	2,255,110	2,223,090	1,987,480	235,610	89.40%
Neighborhood services	1,801,180	1,473,906	2,042,830	1,962,900	1,611,329	351,571	82.09%
Non-departmental							
Debt Service	17,316,040	17,316,040	20,193,710	20,193,710	20,193,710	-	100.00%
Insurance	1,564,440	1,564,440	1,563,040	1,563,040	1,563,040	-	100.00%
Public Safety Equipment	-	-	-	-	112,413	(112,413)	0.00%
Foreclosed Properties	2,500	1,485	2,500	2,500	1,445	1,055	57.80%
Reserve Appropriation	3,948,820	9,589,386	2,869,580	3,285,700	10,409,977	(7,124,277)	316.83%
Cost Allocation Reimbursements	(3,697,980)	(3,639,484)	(3,147,780)	(3,147,780)	(3,022,948)	(124,832)	96.03%
Total Expenditures	135,922,840	138,119,971	144,055,990	146,442,270	149,907,919	(3,465,649)	102.37%
INCREASE (DECREASE) IN FUND BALANCE							
	\$ 99,070	711,726	\$ (1,098,860)	\$ 4,057,150	4,876,350	\$ (7,750,498)	
FUND BALANCE - Beginning of Year		27,308,081		28,019,807			
FUND BALANCE - Current		\$ 28,019,807		\$ 32,896,157			

General Fund

Expenditure Detail Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget
General Government							
City Council	\$ 141,390	\$ 87,881	\$ 163,320	\$ 164,210	\$ 127,241	\$ 36,969	77.49%
City Manager	1,564,880	1,576,886	1,524,180	1,716,700	1,677,597	39,103	97.72%
Economic Development	224,030	205,878	266,950	330,390	307,492	22,898	93.07%
Communications and Marketing	566,550	515,551	632,460	710,190	649,308	60,882	91.43%
Mesquite Art Center	178,330	177,650	187,630	187,930	181,270	6,660	96.46%
Building Maintenance	2,950,350	2,999,365	3,000,540	3,146,190	3,316,307	(170,117)	105.41%
Strategic Services	-	779	-	82,000	86,760	(4,760)	105.80%
City Secretary	677,150	538,155	748,440	711,010	755,840	(44,830)	106.31%
City Attorney	1,437,540	1,485,664	1,489,020	1,503,940	1,492,865	11,075	99.26%
Human Resource Administration	1,516,930	1,520,209	1,520,780	1,509,790	1,473,428	36,362	97.59%
Risk Management	352,690	291,734	404,000	378,400	357,578	20,822	94.50%
Risk Management Reimbursement	(352,690)	(352,690)	(404,000)	(378,400)	(378,400)	-	100.00%
Finance Administration	704,560	655,744	778,990	806,980	732,947	74,033	90.83%
Accounting	674,100	631,652	702,470	657,360	638,195	19,165	97.08%
Warehouse	340,860	337,937	354,090	348,650	345,531	3,119	99.11%
Print Shop/Mailroom	373,340	372,448	390,320	409,820	388,534	21,286	94.81%
Purchasing	500,050	472,244	529,530	522,290	520,675	1,615	99.69%
Transportation Pool	5,000	1,011	4,500	2,700	1,311	1,389	48.56%
Transportation Pool Reimbursement	(5,000)	(3,255)	(4,500)	(2,700)	(2,002)	(698)	74.15%
Central Copy	162,250	117,844	162,110	162,180	105,546	56,634	65.08%
Central Copy Reimbursement	(162,250)	(98,251)	(162,110)	(162,180)	(120,656)	(41,524)	74.40%
Tax Office	863,980	831,073	784,130	755,300	611,716	143,584	80.99%
Municipal Court	1,463,180	1,454,785	1,621,200	1,559,780	1,487,718	72,062	95.38%
Budget and Financial Analysis	360,530	318,867	353,970	353,970	348,228	5,742	98.38%
Information Technology	4,047,820	3,892,280	4,581,020	4,695,920	3,802,968	892,952	80.98%
Information Technology Cost Allocation	(4,047,820)	(3,859,752)	(4,581,020)	(4,695,920)	(3,802,968)	(892,952)	80.98%
Total General Government	14,537,750	14,171,689	15,048,020	15,476,500	15,105,029	371,471	97.60%

Expenditure Detail (continued)

Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget Used
Fire Services							
Fire Administration	\$ 1,512,610	\$ 1,481,706	\$ 1,585,000	\$ 1,566,600	\$ 1,356,834	\$ 209,766	86.61%
Fire Operations	26,038,740	26,272,379	28,428,310	29,039,540	28,912,311	127,229	99.56%
Emergency Medical Services	1,418,200	1,275,333	1,093,040	1,314,610	1,307,002	7,608	99.42%
Fire Prevention	1,606,320	1,571,402	1,654,050	1,662,860	1,681,546	(18,686)	101.12%
Fire Training	1,268,550	1,210,578	526,520	695,400	648,010	47,390	93.19%
Emergency Management	282,270	239,796	262,870	228,930	199,694	29,236	87.23%
Total Fire Services	32,126,690	32,051,194	33,549,790	34,507,940	34,105,397	402,543	98.83%
Police Services							
Police Administration	1,327,110	1,205,194	1,232,230	1,201,660	1,186,109	15,551	98.71%
Police Patrol/Traffic	19,993,620	20,327,202	22,297,370	22,085,370	21,985,975	99,395	99.55%
Police Criminal Investigation	8,369,790	8,254,020	8,629,880	8,529,120	8,332,642	196,478	97.70%
Police School Resource Officers	1,927,510	1,960,546	1,862,660	2,266,960	1,969,604	297,356	86.88%
Police Technical Services	7,496,250	7,228,383	7,568,190	7,416,370	7,501,689	(85,319)	101.15%
Police Staff Support	1,964,550	1,932,060	2,142,290	2,405,380	2,284,253	121,127	94.96%
Total Police Services	41,078,830	40,907,405	43,732,620	43,904,860	43,260,272	644,588	98.53%
Public Works							
Public Works Administration	648,510	616,129	501,400	564,660	575,070	(10,410)	101.84%
Traffic Engineering	1,378,960	1,299,909	1,518,700	1,493,560	1,395,123	98,437	93.41%
Street Lighting	1,124,560	1,082,974	1,102,720	1,197,730	1,093,854	103,876	91.33%
Engineering	689,520	643,927	566,010	620,420	601,612	18,808	96.97%
Engineering Reimbursement	(1,200,000)	(2,137,893)	(1,300,000)	(1,300,000)	(1,700,132)	400,132	130.78%
Solid Waste Collection-Residential	6,834,430	6,798,055	6,751,180	7,416,340	7,496,391	(80,051)	101.08%
Compost Facility Operations	655,570	547,720	612,390	624,020	648,000	(23,980)	103.84%
Street Maintenance	3,801,850	3,717,579	4,141,550	4,157,250	3,811,106	346,144	91.67%
Service Center	1,255,020	1,413,731	1,623,910	1,535,800	1,679,816	(144,016)	109.38%
Total Public Works	15,188,420	13,982,131	15,517,860	16,309,780	15,600,840	708,940	95.65%

Expenditure Detail (continued)

Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget Used
Planning and Development Services							
Planning and Development Admin	\$ 321,360	\$ 311,156	\$ 333,800	\$ 336,340	\$ 323,830	\$ 12,510	96.28%
Building Inspection	1,778,420	1,648,775	1,758,770	1,734,430	1,648,848	85,582	95.07%
Licensing and Compliance (Food Insp)	576,480	554,234	612,380	581,070	571,734	9,336	98.39%
Planning and Zoning	451,910	405,805	528,160	497,950	408,507	89,443	82.04%
Historic Preservation	120,800	117,247	129,510	130,840	115,426	15,414	88.22%
Repair and Demolition	50,000	15,000	50,000	50,000	-	50,000	0.00%
Total Planning and Development Svcs	3,298,970	3,052,217	3,412,620	3,330,630	3,068,345	262,285	92.13%
Library Services							
Administration	1,031,400	974,898	1,085,600	1,069,560	972,885	96,675	90.96%
North Branch	670,350	617,271	748,010	715,760	647,212	68,548	90.42%
Central Branch	877,060	815,706	926,020	897,070	878,960	18,110	97.98%
Total Library Services	2,578,810	2,407,875	2,759,630	2,682,390	2,499,057	183,333	93.17%
Parks and Recreation							
Parks and Recreation Administration	748,750	739,061	824,630	821,870	781,129	40,741	95.04%
Parks Operations	4,743,090	4,729,589	4,621,550	4,540,530	4,386,408	154,122	96.61%
Tennis	114,970	99,661	123,860	123,880	104,475	19,405	84.34%
Special Events	110,000	96,657	110,000	122,400	123,342	(942)	100.77%
Recreation	3,341,800	2,709,642	3,532,150	3,487,920	3,060,823	427,097	87.75%
Pools	511,120	316,248	530,220	536,360	329,893	206,467	61.51%
Total Parks and Recreation	9,569,730	8,690,858	9,742,410	9,632,960	8,786,070	846,890	91.21%
Parks and Recreation - 4B Reimbursement	(5,457,000)	(5,457,000)	(5,485,950)	(5,485,950)	(5,373,537)	(112,413)	97.95%
Housing and Community Services							
Community Services Administration	139,090	130,154	154,490	155,490	137,007	18,483	88.11%
Public Health Clinic	27,990	18,191	20,580	20,580	9,402	11,178	45.69%
Volunteer Services	160,210	147,675	228,310	228,310	214,585	13,725	93.99%
Animal Services	1,738,350	1,711,809	1,851,730	1,818,710	1,626,486	192,224	89.43%
Total Housing and Community Svcs	2,065,640	2,007,829	2,255,110	2,223,090	1,987,480	235,610	89.40%

GENERAL FUND

(A) MESQUITE QUALITY OF LIFE CORPORATION

WATER SEWER OPERATING FUND

DRAINAGE UTILITY DISTRICT (DUD) OPERATING FUND

MUNICIPAL AIRPORT FUND

MUNICIPAL GOLF COURSE FUND

GROUP MEDICAL INSURANCE FUND

GENERAL LIABILITY FUND

HOTEL OCCUPANCY TAX FUND

Expenditure Detail (continued)

Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget Used
Neighborhood Services							
Neighborhood Services Administration	\$ 292,900	\$ 287,761	\$ 309,490	\$ 329,970	\$ 304,917	\$ 25,053	92.41%
Environmental Code Inspection	1,147,760	904,390	1,119,240	1,070,840	824,052	246,788	76.95%
Neighborhood Vitality	147,320	111,477	178,420	128,020	69,221	58,799	54.07%
Rental CO Program	169,480	157,234	328,190	320,140	301,162	18,978	94.07%
Behavioral Health Program	43,720	13,044	107,490	113,930	111,977	1,953	98.29%
Total Neighborhood Services	1,801,180	1,473,906	2,042,830	1,962,900	1,611,329	351,571	82.09%
Non-Departmental							
Debt Service	17,316,040	17,316,040	20,193,710	20,193,710	20,193,710	-	100.00%
Insurance	1,564,440	1,564,440	1,563,040	1,563,040	1,563,040	-	100.00%
Public Safety Equipment	-	-	-	-	112,413	(112,413)	0.00%
Foreclosed Properties	2,500	1,485	2,500	2,500	1,445	1,055	57.80%
Reserve Appropriation	3,948,820	9,589,386	2,869,580	3,285,700	10,409,977	(7,124,277)	316.83%
Cost Allocation Reimbursements	(3,697,980)	(3,639,484)	(3,147,780)	(3,147,780)	(3,022,948)	(124,832)	96.03%
Total Non-Departmental	19,133,820	24,831,867	21,481,050	21,897,170	29,257,637	(7,360,467)	133.61%
TOTAL GENERAL FUND EXPENDITURES	\$ 135,922,840	\$ 138,119,971	\$ 144,055,990	\$ 146,442,270	\$ 149,907,919	\$ (3,465,649)	102.37%



Mesquite Quality of Life Corporation (4B)

Year-to-Date Financial Report As of September 30, 2022

Mesquite Quality of Life Corporation Highlights (4B)

Fiscal YTD through September 2022 Compared to Prior Year

Balance Sheet

- > Cash balance up \$6.7M

Revenues

- > Total Revenues up \$3.9M (30.5%)
- > Intergovernmental up \$2.3M (3848.2%)

Expenditures

- > Total Expenditures up \$695K (7.4%)
- > Parks and Recreation up \$405K (5.3%)
- > Transportation up \$290K (604.4%)

Mesquite Quality of Life Corporation (4B)

Balance Sheet with Revenue & Expenditures As of September 30, 2022

Description	Prior Year	Current Year
ASSETS		
Pooled cash and investments	\$ 3,978,576	\$ 10,723,528
Sales Tax Receivable	2,296,410	2,524,141
Prepays	-	833
Intergovernmental Receivable	2,292,422	-
Accrued Interest	580	9,983
Total Assets	\$ 8,567,988	\$ 13,258,485
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 26,828	\$ 254,012
Retainage Payable	30,613	5,407
Accrued Expenditures	53,298	-
Deferred Revenue	2,292,422	-
Total Liabilities	2,403,161	259,419
Beginning Fund Balance	2,585,784	6,164,827
Add Revenues:		
Sales Tax	12,814,007	14,455,658
Investment Income	2,974	(27,909)
Intergovernmental	59,063	2,331,896
Contributions and Donations	77,290	-
Other Revenues	-	143,500
Total Revenues	12,953,334	16,903,145
Less Expenditures:		
Quality of Life Corporation Administration	300,000	300,000
Transportation	47,970	337,880
Parks and Recreation	7,700,411	8,104,936
Transfers Out - Debt Service	1,325,910	1,326,090
Total Expenditures	9,374,291	10,068,906
Ending Fund Balance	6,164,827	12,999,066
Total Liabilities and Fund Balance	\$ 8,567,988	\$ 13,258,485

GENERAL
FUND(4B) MESQUITE QUALITY
OF LIFE CORPORATIONWATER SEWER
OPERATING FUNDDRAINAGE/UTILITY DISTRICT
(DU) OPERATING FUNDMUNICIPAL
AIRPORT FUNDMUNICIPAL GOLF
COURSE FUNDGROUP MEDICAL
INSURANCE FUNDGENERAL
LIABILITY FUNDHOTEL OCCUPANCY
TAX FUND



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Water Sewer Operating Fund

Year-to-Date Financial Report As of September 30, 2022

Water Sewer Operating Fund Highlights

Fiscal YTD through September 2022

Working Capital

> \$9.6M Increase

	Prior Yr Change	% of Budget
Revenues		
> Total Operating Revenues	Up \$7.6M (10.9%)	105.2%
> Water Sales	Up \$4.9M (13.4%)	107.8%
> Sewer Service Charges	Up \$1.9M (6.7%)	99.8%
Expenses		
> Total Operating Expenses	Up \$2.2M (4.9%)	97.6%
> Water Production	Up \$1.2M (4.6%)	98.5%
> Wastewater Treatment	Up \$1.0M (9.7%)	99.8%
> Chiller Plant Operations	Up \$134K (37.1%)	123.2%
Net Income YTD \$1.8M	Down \$1395K (-43.2%)	

Water Sewer Operating Fund

Statement of Net Position As of September 30, 2022

Description	Prior Year	Current Year
ASSETS		
Current Assets		
Pooled cash and investments	\$ 51,977,055	\$ 59,648,618
Accounts Receivable (net of allowance)	11,019,163	13,628,920
Inventory	318,983	315,656
Prepaid Expenditures	-	34,631
Accrued Interest	8,923	64,633
Total Current Assets	63,324,124	73,692,458
Long-Term Assets		
Capital Assets, net	158,792,020	152,636,584
Land and Construction in Progress	36,000,810	62,894,873
Other Non-Current Assets	912,921	969,201
Total Long-Term Assets	195,705,751	216,500,658
TOTAL ASSETS	\$ 259,029,875	\$ 290,193,116
LIABILITIES AND NET POSITION		
Current Liabilities		
Accounts Payable	\$ 1,546,300	\$ 1,370,116
Deposits	4,843,095	5,873,416
Bonds Payable - current	7,805,000	8,525,000
Accrued Compensated Absences - current	270,524	194,259
Other Post Employment Benefits/Pension - current	95,802	95,802
Total Current Liabilities	14,560,721	16,058,593
Long-Term Liabilities		
Bonds Payable - long-term	118,433,494	145,718,214
Accrued Compensated Absences - long-term	486,946	552,800
Other Post Employment Benefits/Pension - long-term	8,793,531	8,950,497
Other Long-Term Liabilities	842,374	1,168,069
Total Long-Term Liabilities	128,556,345	156,389,580
TOTAL LIABILITIES	143,117,066	172,448,173
Net Position		
Investment in Capital Assets	183,666,328	215,027,215
Unrestricted Fund Balance	(67,753,519)	(97,282,272)
TOTAL NET POSITION	115,912,809	117,744,943
TOTAL LIABILITIES AND NET POSITION	\$ 259,029,875	\$ 290,193,116
CURRENT WORKING CAPITAL	\$ 56,568,403	\$ 66,158,865
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 9,590,462

GENERAL
FUND(A) MESQUITE QUALITY
OF LIFE CORPORATIONWATER SEWER
OPERATING FUNDDRAINAGE/UTILITY DISTRICT
(DU) OPERATING FUNDMUNICIPAL
AIRPORT FUNDMUNICIPAL GOLF
COURSE FUNDGROUP MEDICAL
INSURANCE FUNDGENERAL
LIABILITY FUNDHOTEL OCCUPANCY
TAX FUND

Water and Sewer Operating Fund

Statement of Revenues and Expenses Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget
REVENUES							
Operating Revenues:							
Water Sales	\$ 37,674,860	\$ 36,367,182	\$ 38,229,260	\$ 38,229,260	\$ 41,227,845	\$ (2,998,585)	107.84%
Water Taps & Connections	90,000	117,432	90,000	150,000	217,682	(67,682)	145.12%
Penalties and Admin Fees	1,001,000	1,007,052	1,098,000	1,098,000	1,177,238	(79,238)	107.22%
Sale of Bulk Water	2,000,000	2,926,386	2,000,000	3,000,000	3,433,890	(433,890)	114.46%
Sewer Service Charges	29,780,000	28,672,459	30,642,220	30,642,220	30,590,785	51,435	99.83%
Sewer Taps & Connections	60,000	355,625	60,000	60,000	351,400	(291,400)	585.67%
Other Charges for Service	10,000	7,391	10,000	10,000	7,990	2,010	79.90%
Total Operating Revenues	70,615,860	69,453,527	72,129,480	73,189,480	77,006,830	(3,817,350)	105.22%
Non-Operating Revenues:							
LEFIS - Sewer Service Charges (Rev)	1,500,000	1,450,989	1,511,000	1,511,000	1,507,886	3,114	99.79%
Investment Income	125,000	51,759	125,000	125,000	(129,690)	254,690	-103.75%
Other Income	250,000	318,659	300,000	250,000	351,553	(101,553)	140.62%
Total Non-Operating Revenues	1,875,000	1,821,407	1,936,000	1,886,000	1,729,749	156,251	91.72%
Total Revenues	72,490,860	71,274,934	74,065,480	75,075,480	78,736,579	(3,661,099)	104.88%
EXPENSES							
Operating Expenses:							
Utility Billing	2,560,730	2,647,047	2,414,620	2,424,920	2,304,777	120,143	95.05%
Water & Sewer Administration	1,070,450	1,007,574	1,285,730	1,441,750	1,319,101	122,649	91.49%
GIS Operations	922,670	862,257	858,630	842,340	793,434	48,906	94.19%
Water Production	26,679,130	25,217,731	26,847,230	26,795,370	26,380,870	414,500	98.45%
Meter Services	1,198,170	1,138,537	1,236,620	1,254,850	1,194,838	60,012	95.22%
Water Distribution	2,217,240	2,064,086	2,488,380	2,240,570	1,961,536	279,034	87.55%
Wastewater Collection	1,798,100	1,673,462	2,091,110	1,937,620	1,734,949	202,671	89.54%
Wastewater Treatment	9,736,170	10,712,245	10,703,060	11,770,100	11,748,505	21,595	99.82%
Chiller Plant Operations	416,450	360,883	416,450	401,450	494,650	(93,200)	123.22%
Total Operating Expenses	46,599,110	45,683,822	48,341,830	49,108,970	47,932,660	1,176,310	97.60%

Statement of Revenues and Expenditures (Continued)

Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				% of Amended Budget Used
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	
Non-Operating Expenses:							
LEFIS - Sewer Service Charges (Exp)	\$ 1,500,000	\$ 1,450,989	\$ 1,511,000	\$ 1,511,000	\$ 1,400,192	\$ 110,808	92.67%
Water & Sewer General Fund Transfer	481,170	481,170	730,220	730,220	730,220	-	100.00%
Water & Sewer Debt Service Transfer	9,689,220	9,229,740	11,804,890	11,804,890	11,804,890	-	100.00%
Water & Sewer Insurance	989,480	989,480	750,000	750,000	750,000	-	100.00%
Water & Sewer Capital	589,540	237,569	1,378,820	1,526,550	336,450	1,190,100	22.04%
Water & Sewer Reserves	920,420	414,408	1,254,000	849,090	269,970	579,120	31.80%
Water & Sewer Cost Allocations	5,928,520	5,928,520	5,987,590	5,987,590	5,987,590	-	100.00%
Total Non-Operating Expenses	20,098,350	18,731,876	23,416,520	23,159,340	21,279,312	1,880,028	91.88%
Total Expenses	66,697,460	64,415,698	71,758,350	72,268,310	69,211,972	3,056,338	95.77%
NET INCOME (LOSS)	\$ 5,793,400	6,859,236	\$ 2,307,130	\$ 2,807,170	9,524,607		
Year-End Activity:							
Contributions	-	3,748,587	-	-	1,074,925		
Debt Deferred Offering Cost	-	(1,685,409)	-	-	(2,024,720)		
Other Post Employment Benefits/Pension	-	778,419	-	-	(426,381)		
Depreciation	-	(6,473,226)	-	-	(6,316,297)		
TOTAL NET INCOME (LOSS)	5,793,400	3,227,607	2,307,130	2,807,170	1,832,134		
NET POSITION - Beginning of Year		112,685,202			115,912,809		
NET POSITION - Current		\$ 115,912,809			\$ 117,744,943		

GENERAL FUND

(A) MESQUITE QUALITY OF LIFE CORPORATION

WATER SEWER OPERATING FUND

DRAINAGE/UTILITY DISTRICT (DU) OPERATING FUND

MUNICIPAL AIRPORT FUND

MUNICIPAL GOLF COURSE FUND

GROUP MEDICAL INSURANCE FUND

GENERAL LIABILITY FUND

HOTEL OCCUPANCY TAX FUND



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Drainage Utility District (DUD) Operating Fund

Year-to-Date Financial Report As of September 30, 2022

Drainage Utility District (DUD) Operating Fund Highlights

Fiscal YTD through September 2022

Working Capital

> \$312.3K Increase

	Prior Yr Change	% of Budget
Revenues		
> Total Operating Revenues	Up \$552K (11.3%)	104.1%
> Residential Drainage Charge	Up \$206K (10.1%)	100.4%
> Commercial Drainage Charge	Up \$346K (12.1%)	106.9%
Expenses		
> Total Operating Expenses	Up \$512K (45.8%)	89.4%
> Personal Services	Up \$157K (20.7%)	96.8%
> Capital outlay expenditures	Up \$423K (468.5%)	99.8%
Net Income YTD \$1.2M		
Down \$266.3K (-18.8%)		

Drainage Utility District (DUD) Operating Fund

Statement of Net Position As of September 30, 2022

Description	Prior Year	Current Year
ASSETS		
Current Assets		
Pooled cash and investments	\$ 1,474,306	\$ 1,616,189
Accounts Receivable (net of allowance)	810,025	936,649
Accrued Interest	312	1,607
Total Current Assets	2,284,643	2,554,445
Capital Assets, net	45,302,234	50,411,102
Land and Construction in Progress	3,840,376	3,095,400
Other Non-Current Assets	74,771	80,766
Total Long-Term Assets	49,217,381	53,587,268
TOTAL ASSETS	\$ 51,502,024	\$ 56,141,713
LIABILITIES AND NET POSITION		
Current Liabilities		
Accounts Payable	\$ 61,514	\$ 18,998
Deposits	1,056	1,056
Bonds Payable - current	525,000	385,000
Other Post Employment Benefits/Pension - current	7,983	7,983
Total Current Liabilities	595,553	413,037
Bonds Payable - long-term	7,507,086	11,113,481
Accrued Compensated Absences - long-term	81,538	78,898
Other Post Employment Benefits/Pension - long-term	732,796	745,877
Other Long-Term Liabilities	51,243	103,607
Total Long-Term Liabilities	8,372,663	12,041,863
TOTAL LIABILITIES	8,968,216	12,454,900
Net Position		
Investment in Capital Assets	55,947,407	57,172,227
Unrestricted Fund Balance	(13,413,599)	(13,485,414)
TOTAL NET POSITION	42,533,808	43,686,813
TOTAL LIABILITIES AND NET POSITION	\$ 51,502,024	\$ 56,141,713
CURRENT WORKING CAPITAL	\$ 2,214,090	\$ 2,526,408
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 312,318

GENERAL
FUND(A) MESQUITE QUALITY
OF LIFE CORPORATIONWATER SEWER
OPERATING FUNDDRAINAGE UTILITY DISTRICT
(DUD) OPERATING FUNDMUNICIPAL
AIRPORT FUNDMUNICIPAL GOLF
COURSE FUNDGROUP MEDICAL
INSURANCE FUNDGENERAL
LIABILITY FUNDHOTEL OCCUPANCY
TAX FUND

Drainage Utility District (DUD) Operating Fund

Statement of Revenues and Expenses Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget
REVENUES							
Operating Revenues:							
Residential Drainage Charge	\$ 2,236,130	\$ 2,039,039	\$ 2,236,130	\$ 2,236,130	\$ 2,244,568	\$ (8,438)	100.38%
Commercial Drainage Charge	2,660,000	2,860,628	2,850,000	3,000,000	3,206,885	(206,885)	106.90%
Total Operating Revenues	4,896,130	4,899,667	5,086,130	5,236,130	5,451,453	(215,323)	104.11%
Non-Operating Revenues:							
Investment Income	5,000	1,744	5,000	5,000	3,672	1,328	73.44%
Total Non-Operating Revenues	5,000	1,744	5,000	5,000	3,672	1,328	73.44%
Total Revenues	4,901,130	4,901,411	5,091,130	5,241,130	5,455,125	(213,995)	104.08%
EXPENSES							
Operating Expenses:							
Personal Services	769,940	755,417	993,820	941,830	912,053	29,777	96.84%
Supplies	9,040	1,734	10,190	10,840	6,671	4,169	61.54%
Contractual Services	280,710	269,881	355,920	355,920	197,398	158,522	55.46%
Capital Outlay	136,350	90,248	288,300	514,120	513,055	1,065	99.79%
Total Operating Expenses	1,196,040	1,117,280	1,648,230	1,822,710	1,629,177	192,468	89.38%
Non-Operating Expenses:							
General Fund - Cost Allocation	674,270	674,270	708,890	708,890	709,890	-1,000	100.14%
Debt Service	305,100	301,100	305,100	305,100	306,960	(1,860)	100.61%
Transfers Out - Projects	2,250,000	2,250,000	2,500,000	2,500,000	2,500,000	-	100.00%
Total Non-Operating Expenses	3,229,370	3,225,370	3,513,990	3,513,990	3,516,850	(2,860)	100.08%
Total Expenses	4,425,410	4,342,650	5,162,220	5,336,700	5,146,027	189,608	96.43%
NET INCOME (LOSS)	\$ 475,720	\$ 558,761	\$ (71,090)	\$ (95,570)	309,098	(24,387)	
Year-End Activity:							
Contributions	-	2,123,987	-	-	2,655,472		
Debt Deferred Offering Cost	-	36,502	-	-	(270,535)		
Other Post Employment Benefits/ Pension	-	118,900	-	-	(59,450)		
Depreciation	-	(1,418,840)	-	-	(1,481,580)		
TOTAL NET INCOME (LOSS)	475,720	1,419,310	(71,090)	(95,570)	1,153,005		
NET POSITION - Beginning of Year		41,114,498			42,533,808		
NET POSITION - Current		42,533,808			\$ 43,686,813		



Municipal Airport Fund

Year-to-Date Financial Report As of September 30, 2022

Municipal Airport Fund Highlights

Fiscal YTD through September 2022

Working Capital

> \$174K Increase

	Prior Yr Change	% of Budget
Revenues		
> Total Operating Revenues	Up \$794K (34.7%)	104.3%
> Fuel Sales	Up \$747K (54.7%)	105.6%
> Tie Downs	Up \$23K (84.1%)	153.5%
Expenses		
> Total Operating Expenses	Up \$832K (45.5%)	98.7%
> Personal Services	Up \$95K (15.4%)	108.4%
> Supplies - Fuel	Up \$677K (82.6%)	103.1%
Net Loss YTD \$325K		
Down \$284.7K (709.2%)		

Municipal Airport Fund

Statement of Net Position As of September 30, 2022

Description	Prior Year	Current Year
ASSETS		
Current Assets		
Pooled cash and investments	\$ 475,522	\$ 570,086
Accounts Receivable (net of allowance)	57,727	23,703
Interest Income	73	586
Inventory	32,319	109,374
Total Current Assets	565,641	703,749
Long-Term Assets		
Capital Assets, net	7,628,585	7,167,528
Land and Construction in Progress	7,951,796	7,951,796
Other Non-Current Assets	76,547	87,102
Total Long-Term Assets	15,656,928	15,206,426
TOTAL ASSETS	\$ 16,222,569	\$ 15,910,175
LIABILITIES AND NET POSITION		
Current Liabilities		
Accounts Payable	\$ 36,744	\$ 44,265
Due to Capital Projects Fund	150,000	100,000
Deposits	52,249	58,411
Other Post Employment Benefits/Pension - current	7,983	7,983
Total Current Liabilities	246,976	210,659
Long-Term Liabilities		
Accrued Compensated Absences - long-term	15,754	19,809
Other Post Employment Benefits/Pension - long-term	732,794	745,875
Other Long-Term Liabilities	65,558	97,244
Total Long-Term Liabilities	814,106	862,928
TOTAL LIABILITIES	1,061,082	1,073,587
Net Position		
Investment in Capital Assets	19,139,101	19,139,101
Unrestricted Fund Balance	(3,977,614)	(4,302,513)
TOTAL NET POSITION	15,161,487	14,836,588
TOTAL LIABILITIES AND NET POSITION	\$ 16,222,569	\$ 15,910,175
CURRENT WORKING CAPITAL	\$ 318,665	\$ 493,090
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 174,425

GENERAL
FUND(A) MESQUITE QUALITY
OF LIFE CORPORATIONWATER SEWER
OPERATING FUNDDRAINAGE/UTILITY DISTRICT
(DUD) OPERATING FUND

MUNICIPAL AIRPORT FUND

MUNICIPAL GOLF
COURSE FUNDGROUP MEDICAL
INSURANCE FUNDGENERAL
LIABILITY FUNDHOTEL OCCUPANCY
TAX FUND

Municipal Airport Fund

Statement of Revenues and Expenses Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget
REVENUES							
Operating Revenues:							
Hangar Rentals	\$ 857,500	\$ 846,171	\$ 923,730	\$ 860,000	\$ 858,895	\$ 1,105	99.87%
Tie Downs	5,940	27,526	6,300	33,000	50,666	(17,666)	153.53%
Fuel Sales	1,274,500	1,365,054	1,590,500	2,000,000	2,111,883	(111,883)	105.59%
Oil Sales	4,800	4,755	5,000	5,000	3,681	1,319	73.62%
Airport Lease Receipts	30,020	29,258	30,080	30,080	29,330	750	97.51%
Pilot Supplies	25,000	9,012	40,000	20,000	21,328	(1,328)	106.64%
Tenant Utility Receipts	7,500	5,698	7,500	7,500	5,504	1,996	73.39%
Total Operating Revenues	2,205,260	2,287,474	2,603,110	2,955,580	3,081,287	(125,707)	104.25%
Non-Operating Revenues:							
Reimbursements	107,160	89,264	50,000	67,900	67,898	2	100.00%
Investment Income	-	111	-	-	(2,033)	2,033	0.00%
Other Income	-	76	-	-	-	-	0.00%
Total Non-Operating Revenues	107,160	89,451	50,000	67,900	65,865	2,035	97.00%
Total Revenues	2,312,420	2,376,925	2,653,110	3,023,480	3,147,152	(123,672)	104.09%
EXPENSES							
Operating Expenses:							
Personal Services	610,060	613,546	643,660	653,660	708,303	(54,643)	108.36%
Supplies - Other	23,750	28,887	23,350	32,430	30,271	2,159	93.34%
Supplies - Fuel	824,500	819,014	1,020,500	1,451,000	1,495,830	(44,830)	103.09%
Contractual Services	534,790	356,674	561,150	521,150	420,967	100,183	80.78%
Capital Outlay	8,850	8,846	65,150	35,000	3,261	31,739	9.32%
Total Operating Expenses	2,001,950	1,826,967	2,313,810	2,693,240	2,658,632	34,608	98.72%
Non-Operating Expenses:							
Transfers Out - Debt	199,810	199,810	318,150	318,150	318,150	-	100.00%
Total Non-Operating Expenses	199,810	199,810	318,150	318,150	318,150	-	100.00%
Total Expenses	2,201,760	2,026,777	2,631,960	3,011,390	2,976,782	34,608	98.85%
NET INCOME (LOSS)	\$ 110,660	\$ 350,148	\$ 21,150	\$ 12,090	\$ 170,370	\$ (89,064)	
Year-End Activity:							
Other Post Employment Benefits/ Pension	-	68,424	-	-	(34,212)		
Depreciation	-	(458,724)	-	-	(461,057)		
TOTAL NET INCOME (LOSS)	110,660	(40,152)	21,150	12,090	(324,899)		
NET POSITION - Beginning of Year		15,201,639			15,161,487		
NET POSITION - Current		\$ 15,161,487			\$ 14,836,588		

Municipal Golf Course Fund

Year-to-Date Financial Report As of September 30, 2022

GENERAL
FUND

Municipal Golf Course Fund Highlights

Fiscal YTD through September 2022

Working Capital

> \$187K Increase

(48) MESQUITE QUALITY
OF LIFE CORPORATION

	Prior Yr Change	% of Budget
Revenues		
> Total Operating Revenues	Up \$148K (12.2%)	109.5%

WATER SEWER
OPERATING FUND

Expenses		
> Total Operating Expenses	Up \$72K (6.3%)	100.4%

Net Income YTD \$156K	Up \$624K
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DRAINAGE UTILITY DISTRICT
(DUD) OPERATING FUND

MUNICIPAL
AIRPORT FUND

MUNICIPAL GOLF
COURSE FUND

GROUP MEDICAL
INSURANCE FUND

GENERAL
LIABILITY FUND

HOTEL OCCUPANCY
TAX FUND

Municipal Golf Course Fund

Statement of Net Position As of September 30, 2022

Description	Prior Year	Current Year
ASSETS		
Current Assets		
Pooled cash and investments	\$ 14,872	\$ 199,635
Interest Income	10	199
Due from other agencies	28,589	-
Inventory	7,001	9,017
Total Current Assets	50,472	208,851
Long-Term Assets		
Capital Assets, net	1,677,964	1,479,820
Land and Construction in Progress	1,408,432	1,408,431
Other Non-Current Assets	(34,129)	187,153
Total Long-Term Assets	3,052,267	3,075,404
TOTAL ASSETS	\$ 3,102,739	\$ 3,284,255
LIABILITIES AND NET POSITION		
Current Liabilities		
Accounts Payable	86,004	56,368
Gift Card Liability	4,283	4,852
Other Post Employment Benefits/Pension - current	7,983	7,983
Total Current Liabilities	98,270	69,203
Long-Term Liabilities		
Accrued Compensated Absences - long-term	129,023	144,970
Other Post Employment Benefits/Pension - long-term	732,795	745,876
Other Long-Term Liabilities	71,443	96,736
Total Long-Term Liabilities	933,261	987,582
TOTAL LIABILITIES	1,031,531	1,056,785
Net Position		
Investment in Capital Assets	7,557,083	7,594,044
Unrestricted Fund Balance	(5,485,875)	(5,366,574)
TOTAL NET POSITION	2,071,208	2,227,470
TOTAL LIABILITIES AND NET POSITION	\$ 3,102,739	\$ 3,284,255
CURRENT WORKING CAPITAL	\$ (47,798)	\$ 139,648
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 187,446

GENERAL
FUND(A) MESQUITE QUALITY
OF LIFE CORPORATIONWATER SEWER
OPERATING FUNDDRAINAGE/UTILITY DISTRICT
(DU) OPERATING FUNDMUNICIPAL
AIRPORT FUNDMUNICIPAL GOLF
COURSE FUNDGROUP MEDICAL
INSURANCE FUNDGENERAL
LIABILITY FUNDHOTEL OCCUPANCY
TAX FUND

GENERAL
FUND(48) MESQUITE QUALITY
OF LIFE CORPORATIONWATER SEWER
OPERATING FUNDDRAINAGE UTILITY DISTRICT
(DUD) OPERATING FUNDMUNICIPAL
AIRPORT FUNDMUNICIPAL GOLF
COURSE FUNDGROUP MEDICAL
INSURANCE FUNDGENERAL
LIABILITY FUNDHOTEL OCCUPANCY
TAX FUND

Municipal Golf Course Fund

Statement of Revenues and Expenses Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget
REVENUES							
Operating Revenues:							
Green Fees	\$ 640,000	\$ 651,542	\$ 672,000	\$ 672,000	\$ 712,565	\$ (40,565)	106.04%
Golf Cart Rental Fees	348,000	349,398	348,000	348,000	378,485	(30,485)	108.76%
Driving Range Fees	79,000	88,829	79,000	89,000	113,601	(24,601)	127.64%
Concession Sales	64,000	71,006	64,000	84,000	92,783	(8,783)	110.46%
Pro Shop Merchandise Sales	44,000	45,945	44,000	44,000	56,847	(12,847)	129.20%
Total Operating Revenues	1,175,000	1,206,720	1,207,000	1,237,000	1,354,281	(117,281)	109.48%
Non-Operating Revenues:							
Reimbursements	20,000	28,589	20,000	20,000	32,217	(12,217)	161.09%
Investment Income	-	78	-	-	(679)	679	0.00%
Total Non-Operating Revenues	20,000	28,667	20,000	20,000	31,538	(11,538)	157.69%
Total Revenues	1,195,000	1,235,387	1,227,000	1,257,000	1,385,819	(128,819)	110.25%
EXPENSES							
Operating Expenses:							
Personal Services	739,260	754,344	779,480	752,480	747,315	5,165	99.31%
Supplies	46,220	27,980	46,220	46,220	38,274	7,946	82.81%
Concession Supplies	55,000	48,438	55,000	68,000	64,686	3,314	95.13%
Pro Shop Merchandise	40,000	38,954	40,000	40,000	48,168	(8,168)	120.42%
Contractual Services	36,590	31,777	38,150	38,150	34,153	3,997	89.52%
Utilities	110,500	70,835	110,500	110,500	73,959	36,541	66.93%
Maintenance & Vehicle Charges	75,750	84,998	60,410	74,410	124,408	(49,998)	167.19%
Capital Outlay	1,000	-	1,450	1,450	1,121	329	77.31%
Capital Outlay - Lease Payments	78,000	85,088	78,000	78,000	82,236	(4,236)	105.43%
Total Operating Expenses	1,182,320	1,142,414	1,209,210	1,209,210	1,214,320	(5,110)	100.42%
Non-Operating Expenses:							
Total Expenses	1,182,320	1,142,414	1,209,210	1,209,210	1,214,320	(5,110)	100.42%
NET INCOME (LOSS)	\$ 12,680	92,973	\$ 17,790	\$ 47,790	171,499	\$ (133,929)	
Year-End Activity:							
Pension/OPEB	-	(365,816)	-	-	182,908		
Depreciation	-	(195,064)	-	-	(198,145)		
TOTAL NET INCOME (LOSS)	12,680	(467,907)	17,790	47,790	156,262		
NET POSITION - Beginning of Year		2,539,115			2,071,208		
NET POSITION - Current		\$ 2,071,208			\$ 2,227,470		



Group Medical Insurance Fund

Year-to-Date Financial Report As of September 30, 2022

GENERAL
FUND

Group Medical Insurance Fund Highlights

Fiscal YTD through September 2022

	Prior Yr Change	% of Budget
Revenues		
> Total Revenues	Down \$1.2M (-6.1%)	97.8%
> Medical Insurance	Up \$646K (5.4%)	102.4%
> Employee contributions	Up \$55K (3.1%)	101.1%
Expenditures		
> Health Claims	Down \$109K (-1.1%)	93.4%
> Pharmaceutical Costs	Up \$330K (12.8%)	129.3%
Increase in Fund Balance YTD \$859K		

(48) MESQUITE QUALITY
OF LIFE CORPORATION

WATER SEWER
OPERATING FUND

DRAINAGE UTILITY DISTRICT
(DUD) OPERATING FUND

MUNICIPAL
AIRPORT FUND

MUNICIPAL GOLF
COURSE FUND

GROUP MEDICAL
INSURANCE FUND

GENERAL
LIABILITY FUND

HOTEL OCCUPANCY
TAX FUND

Group Medical Insurance Fund

Statement of Revenues, Expenditures, and Change in Fund Balance Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget
REVENUES							
Contributions - City:							
Medical Insurance	\$ 11,813,040	\$ 11,854,957	\$ 11,980,200	\$ 12,206,660	\$ 12,501,008	\$ (294,348)	102.41%
Life/Dental/Vision Insurance	1,325,000	1,442,654	1,335,000	1,375,000	1,386,065	(11,065)	100.80%
Other	-	-	-	-	6,693	(6,693)	0.00%
Investment Income	-	-	-	-	(2,453)	2,453	0.00%
Contributions - Other:							
Employee - Medical	1,811,250	1,776,247	1,811,250	1,811,250	1,830,980	(19,730)	101.09%
Retirees - Medical	1,500,750	1,679,925	1,545,750	1,705,000	1,519,767	185,233	89.14%
Copay Health Clinic - Medical	32,500	43,555	32,500	32,500	48,265	(15,765)	148.51%
Copay Health Clinic - Pharmacy	330,000	336,849	330,000	330,000	299,842	30,158	90.86%
Critical Care	90,000	91,997	90,000	90,000	46,611	43,389	51.79%
Health Surcharge	110,000	100,839	120,000	100,000	96,283	3,717	96.28%
Stop Loss and Other Reimbursements	150,000	1,058,365	150,000	560,000	562,907	(2,907)	100.52%
Transfers In	500,000	1,692,816	1,050,000	1,050,000	550,000	500,000	52.38%
Total Revenues	17,662,540	20,078,204	18,444,700	19,260,410	18,845,968	414,442	97.85%
EXPENDITURES							
Operating Costs	168,700	83,554	168,700	169,710	100,349	69,361	59.13%
Health Claims	9,860,000	10,198,260	10,175,870	10,800,000	10,089,648	710,352	93.42%
HSA Employer Contributions	1,100,000	973,550	1,125,000	1,125,000	784,350	340,650	69.72%
Pharmaceutical Costs	2,250,000	2,579,710	2,350,000	2,250,000	2,909,729	(659,729)	129.32%
Health Clinic Operating	511,000	697,510	511,000	509,000	390,061	118,939	76.63%
Vision Claims	127,500	138,501	127,500	127,500	117,746	9,754	92.35%
Life/Dental/LT Disability/Critical Care	1,465,000	1,414,080	1,465,000	1,465,000	1,279,680	185,320	87.35%
Retirees Medical Supplemental	1,102,100	1,190,758	1,168,100	1,420,100	1,223,188	196,912	86.13%
Administrative Fee - Medical	325,000	355,709	341,250	341,250	171,709	169,541	50.32%
Stop Loss Coverage Fee	700,000	660,257	770,000	770,000	858,332	(88,332)	111.47%
Employee Wellness Program	15,000	1,455	211,000	211,000	205,809	5,191	97.54%
Employee Assistance Program	30,000	29,467	30,000	30,000	25,494	4,506	84.98%
Reserve Funding/Claims	-	-	-	-	(169,478)	169,478	0.00%
Total Expenditures	17,654,300	18,322,811	18,443,420	19,218,560	17,986,617	1,231,943	93.59%
INCREASE (DECREASE) IN FUND BALANCE	\$ 8,240	1,755,393	\$ 1,280	\$ 41,850	859,351	\$ 1,646,385	
FUND BALANCE - Beginning of Year		(1,755,393)					
FUND BALANCE - Current	\$ -			\$ 859,351			



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General Liability Fund

Year-to-Date Financial Report As of September 30, 2022

General Liability Fund Highlights

Fiscal YTD through September 2022

	Prior Yr Change	% of Budget
Revenues		
> Total Revenues	Down \$918K (-19.2%)	94.6%
Expenditures		
> Total Expenditures	Down \$581K (-13.3%)	92.7%
> Self-Insurance Premiums	Up \$214K (19.1%)	98.8%
> Workers Compensation Claims	Down \$640K (-31.8%)	101.5%
Increase in Fund Balance YTD \$79K		

General Liability Fund

Statement of Revenues, Expenditures, and Change in Fund Balance Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget
REVENUES							
Contributions - City:							
Workers Compensation	\$ 1,902,960	\$ 1,924,960	\$ 2,085,080	\$ 2,132,190	\$ 2,132,190	\$ -	100.00%
Transfer In	-	1,167,539	-	250,000	-	250,000	0.00%
General Liability Contribution	1,500,000	1,501,150	1,500,000	1,500,000	1,500,000	-	100.00%
Contributions - Other:							
Insured Losses	135,000	192,067	135,000	205,000	241,086	(36,086)	117.60%
Investment Income	5,000	2,009	5,000	5,000	(3,317)	8,317	-66.34%
Other Revenues	-	171	-	-	-	-	0.00%
Total Revenues	3,542,960	4,787,896	3,725,080	4,092,190	3,869,959	222,231	94.57%
EXPENDITURES							
Risk Management Services	322,690	352,690	404,000	378,400	378,400	-	100.00%
Legal Services	230,000	210,427	230,000	230,000	190,435	39,565	82.80%
Unemployment Insurance	30,000	96,316	30,000	60,000	42,067	17,933	70.11%
Self-Insurance Premiums	950,000	1,119,753	997,500	1,350,000	1,334,007	15,993	98.82%
Employee Bonds	5,000	3,617	5,000	5,000	3,953	1,047	79.06%
Claims - Workers Compensation	1,250,000	2,010,297	1,250,000	1,350,000	1,370,578	(20,578)	101.52%
Claims - General Liability	550,000	434,577	550,000	550,000	572,768	(22,768)	104.14%
Claims - Reserve Adjustment	-	-	-	-	(379,821)	379,821	0.00%
Other	172,381	144,030	165,460	165,460	278,524	(113,064)	168.33%
Total Expenditures	3,510,071	4,371,707	3,631,960	4,088,860	3,790,911	297,949	92.71%
INCREASE (DECREASE) IN FUND BALANCE	\$ 32,889	416,189	\$ 93,120	\$ 3,330	79,048	\$ 520,180	
FUND BALANCE - Beginning of Year		(416,189)				-	
FUND BALANCE - Current	\$ -			\$ 79,048			

GENERAL
FUND(K) MESQUITE QUALITY
OF LIFE CORPORATIONWATER SEWER
OPERATING FUNDDRAINAGE/UTILITY DISTRICT
(DU) OPERATING FUNDMUNICIPAL
AIRPORT FUNDMUNICIPAL GOLF
COURSE FUNDGROUP MEDICAL
INSURANCE FUNDGENERAL
LIABILITY FUNDHOTEL OCCUPANCY
TAX FUND



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Hotel Occupancy Tax Fund

Year-to-Date Financial Report As of September 30, 2022

GENERAL
FUND

Hotel Occupancy Tax Fund Highlights

Fiscal YTD through September 2022

	Prior Yr Change	% of Budget
Revenues		
> Total Revenues	Up \$234K (15.0%)	99.4%
Expenditures		
> Total Expenditures	Down \$538K (-29.1%)	72.5%
Increase in Fund Balance YTD \$482K		
	Up \$772K	

(48) MESQUITE QUALITY
OF LIFE CORPORATION

WATER SEWER
OPERATING FUND

DRAINAGE UTILITY DISTRICT
(DUD) OPERATING FUND

MUNICIPAL
AIRPORT FUND

MUNICIPAL GOLF
COURSE FUND

GROUP MEDICAL
INSURANCE FUND

GENERAL
LIABILITY FUND

HOTEL OCCUPANCY
TAX FUND

Hotel Occupancy Tax Fund

Statement of Revenues, Expenditures and Change in Fund Balance Year-to-Date Through September 30, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				
	Amended Budget	Year-to-Date FY2021	Adopted Budget	Amended Budget	Year-to-Date FY2022	Remaining Balance	% of Amended Budget
REVENUES							
Hotel/Motel Tax	\$ 1,330,000	\$ 1,559,463	\$ 1,450,000	\$ 1,800,000	\$ 1,801,616	\$ (1,616)	100.09%
Investment Income	6,000	2,291	6,000	6,000	(5,937)	11,937	-98.95%
Total Revenues	1,336,000	1,561,754	1,456,000	1,806,000	1,795,679	10,321	99.43%
EXPENDITURES							
City Projects	854,170	756,873	293,710	396,260	222,252	174,008	56.09%
Mesquite Convention & Visitors Bureau	706,290	716,106	774,870	943,430	665,181	278,249	70.51%
Arts Council	176,570	189,640	193,710	235,860	213,300	22,560	90.44%
Historic Commission	176,570	189,640	193,710	235,860	213,166	22,694	90.38%
Total Expenditures	1,913,600	1,852,259	1,456,000	1,811,410	1,313,899	497,511	72.53%
INCREASE (DECREASE) IN FUND BALANCE	\$ (577,600)	\$ (290,505)	\$ -	\$ (5,410)	\$ 481,780	\$ 507,832	
FUND BALANCE - Beginning of Year		2,385,558			2,095,053		
FUND BALANCE - Current		\$ 2,095,053			\$ 2,576,833		

GENERAL
FUND(A) MESQUITE QUALITY
OF LIFE CORPORATIONWATER SEWER
OPERATING FUNDDRAINAGE/UTILITY DISTRICT
(DU) OPERATING FUNDMUNICIPAL
AIRPORT FUNDMUNICIPAL GOLF
COURSE FUNDGROUP MEDICAL
INSURANCE FUNDGENERAL
LIABILITY FUNDHOTEL OCCUPANCY
TAX FUND

MESQUITE

T E X A S

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