



Year-to-Date **FINANCIAL REPORT**

AS OF DECEMBER 31
2022

25% of Fiscal Year



**City of Mesquite, Texas
Latimore Park**

Table of Contents

GENERAL FUND

Balance Sheet	7
Statement of Revenues, Expenditures, and Change in Fund Balance	8
Expenditure Detail	9

MESQUITE QUALITY OF LIFE CORPORATION (4B)

Balance Sheet with Revenue and Expenditures	16
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WATER SEWER OPERATING FUND

Statement of Net Position	20
Statement of Revenues and Expenses	21

DRAINAGE UTILITY DISTRICT (DUD) OPERATING FUND

Statement of Net Position	26
Statement of Revenues and Expenses	27

MUNICIPAL AIRPORT FUND

Statement of Net Position	30
Statement of Revenues and Expenses	31

MUNICIPAL GOLF COURSE FUND

Statement of Net Position	34
Statement of Revenues and Expenses	35

GROUP MEDICAL INSURANCE FUND

Statement of Revenues, Expenditures, and Change in Fund Balance	38
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GENERAL LIABILITY FUND

Statement of Revenues, Expenditures, and Change in Fund Balance	42
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HOTEL OCCUPANCY TAX FUND

Statement of Revenues, Expenditures, and Change in Fund Balance	46
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Financial Health

	FYE22	FY23 Q1	FY23 Q2	FY23 Q3	FYE23
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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FINANCIAL HEALTH



General Fund

Year-to-Date Financial Report As of December 31, 2022

GENERAL
FUND

General Fund Highlights

Fiscal YTD through December 2022

Balance Sheet

- > Cash balance up \$4.2M
- > Receivables up \$6.6M
- > Accrued Interest up \$31.6K

(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 \$40K (0.1%) | 47.8% |
| > Sales Tax | Up \$289K (8.9%) | 8.4% |
| > Charges for service | Up \$643K (20.2%) | 19.7% |

Expenditures

- | | | |
|-------------------|-------------------|-------|
| > Fire services | Up \$1.3M (18.7%) | 22.4% |
| > Police services | Up \$1.7M (18.1%) | 24.6% |
| > Public works | Up \$747K (22.6%) | 23.1% |

General Fund

Balance Sheet As of December 31, 2022

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 35,816,906	\$ 40,041,096
Receivables (net of allowance)	43,885,927	50,512,019
Inventory	1,028,989	1,016,089
Prepays	149,593	9,892
Accrued Interest	6,197	37,833
Due from Other Funds	119,290	-
TOTAL ASSETS	\$ 81,006,902	\$ 91,616,929
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 3,713,125	\$ 3,721,717
Deposits	294,752	654,981
Deferred Revenue	42,344,692	48,393,585
Total Liabilities	46,352,569	52,770,283
Fund Balance		
Non-Spendable	1,178,582	1,830,541
Assigned	3,416,491	3,014,079
Unassigned	30,059,260	34,002,026
Total Fund Balance	34,654,333	38,846,646
TOTAL LIABILITIES AND FUND BALANCE	\$ 81,006,902	\$ 91,616,929

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 December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Adopted Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance	% of Amended Budget
REVENUES						
Taxes						
Ad valorem	\$ 68,100,270	\$ 34,252,710	\$ 71,744,500	\$ 34,292,305	\$ 37,452,195	47.80%
Gross receipts	7,115,000	246,115	7,530,000	350	7,529,650	0.00%
Sales	36,226,060	3,243,048	41,864,500	3,531,899	38,332,601	8.44%
Licenses, permits, and fees	3,367,790	940,710	4,236,200	585,353	3,650,847	13.82%
Fines and forfeitures	3,005,000	304,644	3,062,000	329,348	2,732,652	10.76%
Investment Income	124,000	(14,798)	124,000	387,861	(263,861)	312.79%
Charges for service	17,607,710	3,183,837	19,418,050	3,826,812	15,591,238	19.71%
Contributions and Donations	89,000	41,363	98,000	23,145	74,855	23.62%
Other revenues	852,600	68,856	877,600	139,946	737,654	15.95%
Transfers in	1,285,000	252,750	1,285,000	279,999	1,005,001	21.79%
Enterprise - PILOT/Franchise Fee	5,184,700	1,296,171	5,437,870	1,359,465	4,078,405	25.00%
Total Revenues	142,957,130	43,815,406	155,677,720	44,756,483	110,921,237	28.75%
EXPENDITURES						
General government	15,048,020	3,336,709	16,348,930	3,857,033	12,491,897	23.51%
Fire services	33,549,790	6,907,186	36,363,930	8,195,780	28,168,150	22.45%
Police services	43,732,620	9,464,613	45,424,000	11,176,041	34,247,959	24.56%
Public works	15,517,860	3,297,769	17,295,500	4,044,464	13,251,036	23.09%
Planning and development services	3,412,620	663,355	3,765,050	785,667	2,979,383	20.87%
Library services	2,759,630	587,766	3,004,070	721,599	2,282,471	24.01%
Parks and recreation operations	9,742,410	1,898,207	10,811,990	2,303,048	8,508,942	21.30%
Parks and recreation - 4B reimbursement	(5,485,950)	(1,371,000)	(5,201,700)	(1,300,425)	(3,901,275)	25.00%
Housing and community services	2,255,110	412,785	2,331,740	480,692	1,851,048	20.61%
Neighborhood services	2,042,830	338,995	2,273,540	419,138	1,854,402	18.42%
Non-departmental						
Debt Service	20,193,710	12,000,000	22,327,000	15,000,000	7,327,000	67.18%
Insurance	1,563,040	390,760	1,720,950	430,238	1,290,712	25.00%
Foreclosed Properties	2,500	361	2,500	360	2,140	14.40%
Reserve Appropriation	2,869,580	663,177	1,843,000	184,330	1,658,670	10.00%
Cost Allocation Reimbursements	(3,147,780)	(1,170,290)	(2,666,760)	(666,686)	(2,000,074)	25.00%
Total Expenditures	144,055,990	37,420,393	155,643,740	45,631,279	110,012,461	29.22%
INCREASE (DECREASE) IN FUND BALANCE						
	\$ (1,098,860)	6,395,013	\$ 33,980	(874,796)	\$ 220,933,698	
FUND BALANCE - Beginning of Year						
		28,259,320		39,721,442		
FUND BALANCE - Current						
	\$ 34,654,333		\$ 38,846,646			

General Fund

Expenditure Detail Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Adopted Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance	% of Amended Budget
General Government						
City Council	\$ 163,320	\$ 44,479	\$ 147,170	\$ 51,968	\$ 95,202	35.31%
City Manager	1,524,180	401,478	1,747,250	373,539	1,373,711	21.38%
Economic Development	266,950	5,451	258,870	55,700	203,170	21.29%
Communications and Marketing	632,460	172,277	746,040	162,517	583,523	21.78%
Mesquite Art Center	187,630	47,394	197,640	16,566	181,074	8.38%
Building Maintenance	3,000,540	601,454	3,299,660	721,872	2,577,788	21.75%
Strategic Services	-	18,549	96,500	24,181	72,319	25.06%
City Secretary	748,440	152,513	856,540	143,239	713,301	16.72%
City Attorney	1,489,020	321,322	1,551,930	329,557	1,222,373	21.24%
Human Resource Administration	1,520,780	306,242	1,578,950	320,560	1,258,390	20.30%
Risk Management	404,000	67,208	408,130	74,045	334,085	18.14%
Risk Management Reimbursement	(404,000)	(109,500)	(408,130)	(111,300)	(296,830)	27.27%
Finance Administration	778,990	147,242	818,180	148,477	669,703	17.29%
Accounting	702,470	104,687	838,700	175,814	662,886	20.96%
Warehouse	354,090	70,771	379,330	87,903	291,427	23.17%
Print Shop/Mailroom	390,320	85,160	409,070	89,039	320,031	21.77%
Purchasing	529,530	113,515	549,590	122,422	427,168	22.28%
Transportation Pool	4,500	164	4,500	846	3,654	18.80%
Transportation Pool Reimbursement	(4,500)	(240)	(4,500)	(865)	(3,635)	19.22%
Central Copy	162,110	28,007	165,080	6,299	158,781	3.90%
Central Copy Reimbursement	(162,110)	(21,271)	(165,080)	(29,582)	(135,498)	17.92%
Tax Office	784,130	172,272	777,030	194,890	582,140	25.08%
Municipal Court	1,621,200	317,743	1,726,720	363,496	1,363,224	21.05%
Budget and Financial Analysis	353,970	72,859	369,760	89,666	280,094	24.25%
Information Technology	4,581,020	1,362,188	4,816,360	1,204,090	3,612,270	25.00%
Information Technology Cost Allocation	(4,581,020)	(1,145,255)	(4,816,360)	(757,906)	(4,058,454)	15.74%
Total General Government	15,048,020	3,336,709	16,348,930	3,857,033	12,491,897	23.51%

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

Expenditure Detail (continued)

Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				% of Amended Budget Used
	Amended Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance		
Fire Services							
Fire Administration	\$ 1,585,000	\$ 277,354	\$ 1,490,180	\$ 284,489	\$ 1,205,691	19.06%	
Fire Operations	28,428,310	5,845,167	30,596,000	6,962,411	23,633,589	22.66%	
Emergency Medical Services	1,093,040	306,854	1,325,410	296,727	1,028,683	22.32%	
Fire Prevention	1,654,050	348,585	1,779,780	381,556	1,398,224	21.40%	
Fire Training	526,520	95,021	920,160	227,809	692,351	24.49%	
Emergency Management	262,870	34,205	252,400	42,788	209,612	16.95%	
Total Fire Services	33,549,790	6,907,186	36,363,930	8,195,780	28,168,150	22.45%	
Police Services							
Police Administration	1,232,230	245,317	1,267,940	283,278	984,662	22.34%	
Police Patrol/Traffic	22,297,370	4,629,665	22,118,640	5,373,919	16,744,721	24.30%	
Police Criminal Investigation	8,629,880	1,765,871	9,173,810	2,208,191	6,965,619	24.07%	
Police School Resource Officers	1,862,660	917,783	2,057,310	1,042,317	1,014,993	50.66%	
Police Technical Services	7,568,190	1,472,345	8,302,640	1,791,313	6,511,327	21.51%	
Police Staff Support	2,142,290	433,632	2,503,660	477,023	2,026,637	18.70%	
Total Police Services	43,732,620	9,464,613	45,424,000	11,176,041	34,247,959	24.56%	
Public Works							
Public Works Administration	501,400	162,446	537,740	109,103	428,637	20.29%	
Traffic Engineering	1,518,700	316,844	1,598,620	363,152	1,235,468	22.65%	
Street Lighting	1,102,720	254,021	1,225,500	183,706	1,041,794	14.99%	
Engineering	566,010	139,193	604,660	124,680	479,980	20.44%	
Engineering Reimbursement	(1,300,000)	(229,530)	(1,600,000)	(120,173)	(1,479,827)	7.51%	
Solid Waste Collection-Residential	6,751,180	1,516,695	7,937,360	1,987,136	5,950,224	24.39%	
Compost Facility Operations	612,390	112,009	684,470	159,116	525,354	23.23%	
Street Maintenance	4,141,550	765,707	4,462,180	973,380	3,488,800	21.81%	
Service Center	1,623,910	260,384	1,844,970	264,364	1,580,606	14.33%	
Total Public Works	15,517,860	3,297,769	17,295,500	4,044,464	13,251,036	23.09%	

Expenditure Detail (continued)

Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				% of Amended Budget Used
	Amended Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance		
Planning and Development Services							
Planning and Development Admin	\$ 333,800	\$ 73,305	\$ 353,840	\$ 78,999	\$ 274,841	22.33%	
Building Inspection	1,758,770	354,237	1,999,330	434,532	1,564,798	21.73%	
Licensing and Compliance (Food Insp)	612,380	121,465	635,120	143,962	491,158	22.67%	
Planning and Zoning	528,160	87,941	589,880	89,554	500,326	15.18%	
Historic Preservation	129,510	26,407	136,880	38,620	98,260	28.21%	
Repair and Demolition	50,000	-	50,000	-	50,000	0.00%	
Total Planning and Development Svcs	3,412,620	663,355	3,765,050	785,667	2,979,383	20.87%	
Library Services							
Administration	1,085,600	279,836	1,141,660	318,105	823,555	27.86%	
North Branch	748,010	129,879	811,620	169,690	641,930	20.90%	
Central Branch	926,020	178,051	1,050,790	233,804	816,986	22.23%	
Total Library Services	2,759,630	587,766	3,004,070	721,599	2,282,471	24.01%	
Parks and Recreation							
Parks and Recreation Administration	824,630	185,144	868,310	215,307	653,003	24.80%	
Parks Operations	4,621,550	976,148	5,098,990	1,162,380	3,936,610	22.79%	
Tennis	123,860	22,074	134,130	31,710	102,420	23.64%	
Special Events	110,000	48,596	180,000	56,726	123,274	31.51%	
Recreation	3,532,150	622,044	3,890,740	777,519	3,113,221	19.98%	
Pools	530,220	44,201	639,820	59,406	580,414	9.28%	
Total Parks and Recreation	9,742,410	1,898,207	10,811,990	2,303,048	8,508,942	21.30%	
Parks and Recreation - 4B Reimbursement	(5,485,950)	(1,371,000)	(5,201,700)	(1,300,425)	(3,901,275)	25.00%	
Housing and Community Services							
Community Services Administration	154,490	34,807	161,170	36,245	124,925	22.49%	
Public Health Clinic	20,580	162	20,580	4,708	15,872	22.88%	
Volunteer Services	228,310	44,259	238,240	52,149	186,091	21.89%	
Animal Services	1,851,730	333,557	1,911,750	387,590	1,524,160	20.27%	
Total Housing and Community Svcs	2,255,110	412,785	2,331,740	480,692	1,851,048	20.61%	

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

GENERAL
FUND

Expenditure Detail (continued)

Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				% of Amended Budget Used
	Amended Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance		
Neighborhood Services							
Neighborhood Services Administration	\$ 309,490	\$ 63,162	\$ 409,520	\$ 74,658	\$ 334,862	18.23%	
Environmental Code Inspection	1,119,240	168,218	1,224,400	225,061	999,339	18.35%	
Neighborhood Vitality	178,420	16,782	171,860	21,288	150,572	12.35%	
Rental CO Program	328,190	66,338	345,000	71,237	273,763	20.65%	
Behavioral Health Program	107,490	24,495	122,760	26,894	95,866	21.91%	
Total Neighborhood Services	2,042,830	338,995	2,273,540	419,138	1,854,402	18.42%	
Non-Departmental							
Debt Service	20,193,710	12,000,000	22,327,000	15,000,000	7,327,000	67.18%	
Insurance	1,563,040	390,760	1,720,950	430,238	1,290,712	25.00%	
Foreclosed Properties	2,500	361	2,500	360	2,140	14.40%	
Reserve Appropriation	2,869,580	663,177	1,843,000	184,330	1,658,670	10.00%	
Cost Allocation Reimbursements	(3,147,780)	(1,170,290)	(2,666,760)	(666,686)	(2,000,074)	25.00%	
Total Non-Departmental	21,481,050	11,884,008	23,226,690	14,948,242	8,278,448	64.36%	
TOTAL GENERAL FUND EXPENDITURES							
	\$ 144,055,990	\$ 37,420,393	\$ 155,643,740	\$ 45,631,279	\$ 110,012,461	29.22%	

(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



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FINANCIAL HEALTH



Mesquite Quality of Life Corporation (4B)

Year-to-Date Financial Report As of December 31, 2022

Mesquite Quality of Life Corporation (4B) Highlights

Fiscal YTD through December 2022 Compared to Prior Year

Balance Sheet

- > Cash balance up \$6.8M

Revenues

- > Total Revenues up \$141K (12.8%)
- > Sales Tax up \$97K (9.1%)

Expenditures

- > Total Expenditures up \$138K (5.6%)
- > Parks and Recreation up \$150K (8.4%)
- > Transportation up \$29K (472.1%)

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

Mesquite Quality of Life Corporation (4B)

Balance Sheet with Revenue & Expenditures As of December 31, 2022

Description	Prior Year	Current Year
ASSETS		
Pooled cash and investments	\$ 4,836,343	\$ 11,636,805
Intergovernmental Receivable	2,292,421	-
Accrued Interest	873	14,271
Total Assets	\$ 7,129,637	\$ 11,651,076
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 11,399	\$ (3,770)
Retainage Payable	30,612	22,627
Deferred Revenue	2,292,422	-
Total Liabilities	2,334,433	18,857
Beginning Fund Balance	6,164,827	12,999,066
Add Revenues:		
Sales Tax	1,063,844	1,160,756
Investment Income	(5,156)	79,017
Other Revenues	40,000	-
Total Revenues	1,098,688	1,239,773
Less Expenditures:		
Quality of Life Corporation Administration	144,840	104,250
Transportation	6,164	35,263
Parks and Recreation	1,777,307	1,927,107
Transfers Out - Debt Service	540,000	540,000
Total Expenditures	2,468,311	2,606,620
Ending Fund Balance	4,795,204	11,632,219
Total Liabilities and Fund Balance	\$ 7,129,637	\$ 11,651,076



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FINANCIAL HEALTH



Water Sewer Operating Fund

Year-to-Date Financial Report As of December 31, 2022

Water Sewer Operating Fund Highlights

Fiscal YTD through December 2022

Working Capital

> \$721K Increase

	Prior Yr Change	% of Budget
Revenues		
> Operating Revenues	Up \$1.6M (11.6%)	19.6%
> Water Sales	Up \$635K (8.8%)	18.8%
> Sewer Service Charges	Up \$582K (10.5%)	18.4%
Expenses		
> Wastewater Treatment	Up \$813K (21.1%)	33.0%
> Water Production	Up \$625K (9.2%)	25.7%
> Water & Sewer Administration	Up \$127K (42.9%)	21.6%
> Wastewater Collection	Up \$124K (34.7%)	21.3%
Net Loss YTD -\$7.6M	Down \$69K (0.9%)	

Water Sewer Operating Fund

Statement of Net Position As of December 31, 2022

Description	Prior Year	Current Year
ASSETS		
Current Assets		
Pooled cash and investments	\$ 57,952,922	\$ 56,544,581
Charges for Services Received	278,111	-
Accounts Receivable (net of allowance)	4,953,261	7,814,645
Inventory	361,830	281,286
Accrued Interest	12,072	88,288
Total Current Assets	63,558,196	64,728,800
Long-Term Assets		
Capital Assets, net	158,792,020	158,017,471
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	221,881,545
TOTAL ASSETS	\$ 259,263,947	\$ 286,610,345
LIABILITIES AND NET POSITION		
Current Liabilities		
Accounts Payable	\$ 137,611	\$ 99,874
Deposits	5,189,561	5,752,710
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	13,498,498	14,667,645
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	142,054,843	171,057,225
Net Position		
Investment in Capital Assets	183,666,328	215,027,215
Unrestricted Fund Balance	(66,457,224)	(99,474,095)
TOTAL NET POSITION	117,209,104	115,553,120
TOTAL LIABILITIES AND NET POSITION	\$ 259,263,947	\$ 286,610,345
CURRENT WORKING CAPITAL	\$ 57,864,698	\$ 58,586,155
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 721,457

Water and Sewer Operating Fund

Statement of Revenues and Expenses Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Adopted Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance	% of Amended Budget
REVENUES						
Operating Revenues:						
Water Sales	\$ 38,229,260	\$ 7,219,332	\$ 41,670,260	\$ 7,854,603	\$ 33,815,657	18.85%
Water Taps & Connections	90,000	50,932	156,000	31,596	124,404	20.25%
Penalties and Admin Fees	1,098,000	278,183	1,141,920	338,913	803,007	29.68%
Sale of Bulk Water	2,000,000	810,236	3,270,000	1,180,905	2,089,095	36.11%
Sewer Service Charges	30,642,220	5,550,895	33,400,220	6,132,782	27,267,438	18.36%
Sewer Taps & Connections	60,000	90,125	62,400	89,225	(26,825)	142.99%
Other Charges for Service	10,000	1,152	10,400	1,260	9,140	12.12%
Total Operating Revenues	72,129,480	14,000,855	79,711,200	15,629,284	64,081,916	19.61%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges (Rev)	1,511,000	502,589	1,558,100	519,003	1,039,097	33.31%
Investment Income	125,000	(63,902)	125,000	507,967	(382,967)	406.37%
Other Income	300,000	78,753	260,000	104,376	155,624	40.14%
Total Non-Operating Revenues	1,936,000	517,440	1,943,100	1,131,346	811,754	58.22%
Total Revenues	74,065,480	14,518,295	81,654,300	16,760,630	64,893,670	20.53%
EXPENSES						
Operating Expenses:						
Utility Billing	2,414,620	553,125	2,343,750	345,494	1,998,256	14.74%
Water & Sewer Administration	1,285,730	295,916	1,957,270	423,003	1,534,267	21.61%
GIS Operations	858,630	161,784	896,150	215,017	681,133	23.92%
Water Production	26,847,230	6,774,995	28,764,570	7,399,690	21,364,880	25.72%
Meter Services	1,326,620	233,279	1,351,940	314,194	1,037,746	23.24%
Water Distribution	2,488,380	413,241	2,708,380	520,464	2,187,916	19.22%
Wastewater Collection	2,091,110	357,501	2,256,840	481,408	1,775,432	21.33%
Wastewater Treatment	10,703,060	3,858,935	14,137,400	4,672,340	9,465,060	33.05%
Chiller Plant Operations	416,450	85,236	801,450	106,924	694,526	13.34%
Total Operating Expenses	48,431,830	12,734,012	55,217,750	14,478,534	40,739,216	26.22%

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

Statement of Revenues and Expenditures (Continued)

Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				% of Amended Budget Used
	Amended Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance		
Non-Operating Expenses:							
LEFIS - Sewer Service Charges (Exp)	\$ 1,511,000	\$ 251,322	\$ 1,558,100	\$ 519,003	\$ 1,039,097		33.31%
Water & Sewer General Fund Transfer	730,220	243,406	487,900	243,950	243,950		50.00%
Water & Sewer Debt Service Transfer	11,804,890	6,600,000	13,200,000	7,200,000	6,000,000		54.55%
Water & Sewer Insurance	750,000	187,500	500,000	126,000	374,000		25.20%
Water & Sewer Capital	1,378,820	107,522	682,670	173,299	509,371		9.70%
Water & Sewer Reserves	1,254,000	17,997	741,000	13,016	727,984		1.76%
Water & Sewer Cost Allocations	5,987,590	1,880,241	6,318,170	1,579,539	4,738,631		25.00%
Total Non-Operating Expenses	23,416,520	9,287,988	23,487,840	9,854,807	13,633,033		40.07%
Total Expenses	71,848,350	22,022,000	78,705,590	24,333,341	54,372,249		30.49%
NET INCOME (LOSS)	\$ 2,217,130	(7,503,705)	\$ 2,948,710	(7,572,711)			
TOTAL NET INCOME (LOSS)	2,217,130	(7,503,705)	2,948,710	(7,572,711)			
NET POSITION - Beginning of Year	115,912,809		123,125,831				
NET POSITION - Current	\$ 108,409,104		\$ 115,553,120				



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FINANCIAL HEALTH



Drainage Utility District (DUD) Operating Fund

Year-to-Date Financial Report As of December 31, 2022

Drainage Utility District (DUD) Operating Fund Highlights

Fiscal YTD through December 2022

Working Capital

> \$174.1K Increase

	Prior Yr Change	% of Budget
Revenues		
> Total Operating Revenues	Down \$83K (-7.6%)	18.9%
> Residential Drainage Charge	Down \$3K (-0.7%)	17.3%
> Commercial Drainage Charge	Down \$80K (-11.6%)	20.1%
Expenses		
> Total Operating Expenses	Up \$58K (24.4%)	16.1%
> Personal Services	Up \$88K (53.6%)	22.6%
> Supplies	Up \$4K (593.3%)	45.4%
Net Loss YTD \$93K	Down \$138.2K (-305.7%)	

Drainage Utility District (DUD) Operating Fund

Statement of Net Position As of December 31, 2022

Description	Prior Year	Current Year
ASSETS		
Current Assets		
Pooled cash and investments	\$ 1,672,622	\$ 1,776,671
Accounts Receivable (net of allowance)	595,211	664,953
Accrued Interest	512	830
Total Current Assets	2,268,345	2,442,454
Long-Term Assets		
Capital Assets, net	45,302,234	48,445,923
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	51,622,089
TOTAL ASSETS	\$ 51,485,726	\$ 54,064,543
LIABILITIES AND NET POSITION		
Current Liabilities		
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	534,039	394,039
Long-Term Liabilities		
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	8,906,702	12,435,902
Net Position		
Investment in Capital Assets	55,947,407	57,172,228
Unrestricted Fund Balance	(13,368,383)	(15,543,587)
TOTAL NET POSITION	42,579,024	41,628,641
TOTAL LIABILITIES AND NET POSITION	\$ 51,485,726	\$ 54,064,543
CURRENT WORKING CAPITAL	\$ 2,259,306	\$ 2,433,415
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 174,109

Drainage Utility District (DUD) Operating Fund

Statement of Revenues and Expenses Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Adopted Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance	% of Amended Budget
REVENUES						
Operating Revenues:						
Residential Drainage Charge	\$ 2,236,130	\$ 394,987	\$ 2,270,030	\$ 392,300	\$ 1,877,730	17.28%
Commercial Drainage Charge	2,850,000	693,789	3,045,000	613,448	2,431,552	20.15%
Total Operating Revenues	5,086,130	1,088,776	5,315,030	1,005,748	4,309,282	18.92%
Non-Operating Revenues:						
Interest on Investments	5,000	(3,167)	5,000	9,447	(4,447)	188.94%
Total Non-Operating Revenues	5,000	(3,167)	5,000	9,447	(4,447)	188.94%
Total Revenues	5,091,130	1,085,609	5,320,030	1,015,195	4,304,835	19.08%
EXPENSES						
Operating Expenses:						
Personal Services	993,820	163,810	1,112,280	251,582	860,698	22.62%
Supplies	10,190	684	10,440	4,742	5,698	45.42%
Contractual Services	355,920	29,353	418,120	39,625	378,495	9.48%
Capital Outlay	288,300	44,076	298,000	-	298,000	0.00%
Total Operating Expenses	1,648,230	237,923	1,838,840	295,949	1,244,891	16.09%
Non-Operating Expenses:						
General Fund - Cost Allocation	708,890	177,470	748,960	187,239	561,721	25.00%
Debt Service	305,100	-	381,350	-	381,350	0.00%
Transfers Out - Projects	2,500,000	625,000	2,500,000	625,000	1,875,000	25.00%
Total Non-Operating Expenses	3,513,990	802,470	3,630,310	812,239	2,818,071	22.37%
Total Expenses	5,162,220	1,040,393	5,469,150	1,108,188	4,062,962	20.26%
NET INCOME (LOSS)	\$ (71,090)	\$ 45,216	\$ (149,120)	(92,993)	8,367,797	
NET POSITION - Beginning of Year		42,533,808		41,721,634		
NET POSITION - Current		42,579,024		\$ 41,628,641		

FINANCIAL HEALTH



Municipal Airport Fund

Year-to-Date Financial Report As of December 31, 2022

Municipal Airport Fund Highlights

Fiscal YTD through December 2022

Working Capital

> \$73.6K Increase

	Prior Yr Change	% of Budget
Revenues		
> Total Operating Revenues	Down \$22K (-2.9%)	22.4%
> Fuel Sales	Down \$22K (-4.5%)	22.7%
> Tie Downs	Up \$3K (30.4%)	33.2%
Expenses		
> Total Operating Expenses	Up \$86K (15.9%)	20.0%
> Personal Services	Up \$31K (24.3%)	20.0%
> Supplies - Fuel	Up \$45K (14.2%)	22.1%
Net Income YTD \$25.4K	Down \$100.9K (-79.9%)	

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

MUNICIPAL AIRPORT FUND

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

Municipal Airport Fund

Statement of Net Position As of December 31, 2022

Description	Prior Year	Current Year
ASSETS		
Current Assets		
Pooled cash and investments	\$ 524,033	\$ 503,922
Accounts Receivable (net of allowance)	36,666	50,777
Interest Income	105	743
Inventory	50,073	80,265
Total Current Assets	610,877	635,707
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	\$ 16,267,805	\$ 15,842,133
LIABILITIES AND NET POSITION		
Current Liabilities		
Accounts Payable	\$ 4,686	\$ 28
Due to Capital Projects Fund	100,000	50,000
Deposits	53,299	59,235
Other Post Employment Benefits/Pension - current	7,983	7,983
Total Current Liabilities	165,968	117,246
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	980,074	980,174
Net Position		
Investment in Capital Assets	19,139,101	19,139,101
Unrestricted Fund Balance	(3,851,370)	(4,277,142)
TOTAL NET POSITION	15,287,731	14,861,959
TOTAL LIABILITIES AND NET POSITION	\$ 16,267,805	\$ 15,842,133
CURRENT WORKING CAPITAL	\$ 444,909	\$ 518,461
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 73,552

Municipal Airport Fund

Statement of Revenues and Expenses Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Adopted Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance	% of Amended Budget
REVENUES						
Operating Revenues:						
Hangar Rentals	\$ 923,730	\$ 213,324	\$ 982,960	\$ 210,923	\$ 772,037	21.46%
Tie Downs	6,300	8,667	34,000	11,304	22,696	33.25%
Fuel Sales	1,590,500	501,315	2,110,000	478,904	1,631,096	22.70%
Oil Sales	5,000	914	4,500	1,104	3,396	24.53%
Airport Lease Receipts	30,080	14,160	26,680	14,640	12,040	54.87%
Pilot Supplies	40,000	5,100	65,000	4,905	60,095	7.55%
Tenant Utility Receipts	7,500	1,115	5,000	1,007	3,993	20.14%
Total Operating Revenues	2,603,110	744,595	3,228,140	722,787	2,505,353	22.39%
Non-Operating Revenues:						
Reimbursements	50,000	-	50,000	-	50,000	0.00%
Investment Income	-	(523)	-	6,128	(6,128)	0.00%
Total Non-Operating Revenues	50,000	(523)	50,000	6,128	43,872	12.26%
Total Revenues	2,653,110	744,072	3,278,140	728,915	2,549,225	22.24%
EXPENSES						
Operating Expenses:						
Personal Services	643,660	128,058	796,300	159,180	637,120	19.99%
Supplies - Other	26,350	5,240	28,850	10,085	18,765	34.96%
Supplies - Fuel	1,017,500	320,343	1,476,000	365,781	1,110,219	22.13%
Contractual Services	561,150	84,648	513,620	88,958	424,662	17.32%
Capital Outlay	65,150	-	130,900	-	130,900	0.00%
Total Operating Expenses	2,313,810	538,289	2,945,670	624,004	2,321,666	19.98%
Non-Operating Expenses:						
Transfers Out - Debt	318,150	79,539	318,150	79,539	238,611	25.00%
Total Non-Operating Expenses	318,150	79,539	318,150	79,539	238,611	25.00%
Total Expenses	2,631,960	617,828	3,263,820	703,543	2,560,277	20.45%
NET INCOME (LOSS)	\$ 21,150	\$ 126,244	\$ 14,320	\$ 25,372	\$ 5,109,502	
NET POSITION - Beginning of Year		15,161,487		14,836,587		
NET POSITION - Current		\$ 15,287,731		\$ 14,861,959		

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

FINANCIAL HEALTH



Municipal Golf Course Fund

Year-to-Date Financial Report As of December 31, 2022

Municipal Golf Course Fund Highlights

Fiscal YTD through December 2022

Working Capital

> \$96K Increase

	Prior Yr Change	% of Budget
Revenues		
> Total Revenues	Down \$20K (-6.7%)	20.3%
Expenses		
> Total Expenses	Up \$51K (22.1%)	21.3%
Net Loss YTD -\$12.1K	Down \$71K (-120.6%)	

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

Municipal Golf Course Fund

Statement of Net Position As of December 31, 2022

Description	Prior Year	Current Year
ASSETS		
Current Assets		
Pooled cash and investments	\$ 20,858	\$ 112,555
Interest Income	22	268
Inventory	7,001	9,017
Total Current Assets	27,881	121,840
Long-Term Assets		
Capital Assets, net	1,677,964	1,516,781
Land and Construction in Progress	1,408,432	1,408,432
Other Non-Current Assets	(34,129)	187,153
Total Long-Term Assets	3,052,267	3,112,366
TOTAL ASSETS	\$ 3,080,148	\$ 3,234,206
LIABILITIES AND NET POSITION		
Current Liabilities		
Accounts Payable	2,887	-
Gift Card Liability	5,812	6,708
Other Post Employment Benefits/Pension - current	7,983	7,983
Total Current Liabilities	16,682	14,691
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	949,943	1,002,273
Net Position		
Investment in Capital Assets	7,557,083	7,594,044
Unrestricted Fund Balance	(5,426,878)	(5,362,111)
TOTAL NET POSITION	2,130,205	2,231,933
TOTAL LIABILITIES AND NET POSITION	\$ 3,080,148	\$ 3,234,206
CURRENT WORKING CAPITAL	\$ 11,199	\$ 107,149
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 95,950

Municipal Golf Course Fund

Statement of Revenues and Expenses Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Adopted Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance	% of Amended Budget
REVENUES						
Operating Revenues:						
Green Fees	\$ 672,000	\$ 150,215	\$ 697,000	\$ 134,557	\$ 562,443	19.31%
Golf Cart Rental Fees	348,000	92,118	370,000	80,115	289,885	21.65%
Driving Range Fees	79,000	21,034	103,000	23,901	79,099	23.20%
Concession Sales	64,000	18,802	87,000	20,516	66,484	23.58%
Pro Shop Merchandise Sales	44,000	10,178	55,000	8,432	46,568	15.33%
Total Operating Revenues	1,207,000	292,347	1,312,000	267,521	1,044,479	20.39%
Non-Operating Revenues:						
Reimbursements	20,000	-	30,000	3,193	26,807	10.64%
Investment Income	-	(166)	-	1,818	(1,818)	0.00%
Total Non-Operating Revenues	20,000	(166)	30,000	5,011	24,989	16.70%
Total Revenues	1,227,000	292,181	1,342,000	272,532	1,069,468	20.31%
EXPENSES						
Operating Expenses:						
Personal Services	779,480	143,191	832,540	201,023	631,517	24.15%
Supplies	46,220	9,747	53,500	4,337	49,163	8.11%
Concession Supplies	55,000	11,629	55,000	5,191	49,809	9.44%
Pro Shop Merchandise	40,000	6,280	40,000	16,003	23,997	40.01%
Contractual Services	38,150	6,610	43,150	7,048	36,102	16.33%
Utilities	110,500	16,272	110,500	16,968	93,532	15.36%
Maintenance & Vehicle Charges	60,410	19,946	81,330	14,594	66,736	17.94%
Capital Outlay	1,450	-	-	-	-	0.00%
Capital Outlay - Lease Payments	78,000	19,509	119,210	19,509	99,701	16.37%
Total Operating Expenses	1,209,210	233,184	1,335,230	284,673	1,050,557	21.32%
Non-Operating Expenses:						
Total Expenses	1,209,210	233,184	1,335,230	284,673	1,050,557	21.32%
NET INCOME (LOSS)	\$ 17,790	58,997	\$ 6,770	(12,141)	\$ 2,120,025	
NET POSITION - Beginning of Year		2,071,208		2,244,074		
NET POSITION - Current	\$ 2,130,205		\$ 2,231,933			

GENERAL FUND

(K) 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

FINANCIAL HEALTH



Group Medical Insurance Fund

Year-to-Date Financial Report As of December 31, 2022

Group Medical Insurance Fund Highlights

Fiscal YTD through December 2022

	Prior Yr Change	% of Budget
Revenues		
> City Contributions	Up \$461K (10.1%)	25.6%
> Medical Insurance	Up \$897K (33.4%)	26.1%
> Employee contributions	Down \$49K (-10.5%)	22.4%
Expenditures		
> Health Claims	Down \$263K (-7.5%)	30.7%
> Pharmaceutical Costs	Up \$322K (62.6%)	34.9%
Decrease in Fund Balance YTD -\$599.6K		

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

Group Medical Insurance Fund

Statement of Revenues, Expenditures, and Change in Fund Balance Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Adopted Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance	% of Amended Budget
REVENUES						
Contributions - City:						
Medical Insurance	\$ 11,980,200	\$ 2,684,198	\$ 13,734,500	\$ 3,580,935	\$ 10,153,565	26.07%
Life/Dental/Vision Insurance	1,335,000	387,535	1,467,000	311,677	1,155,323	21.25%
Investment Income	-	(53)	-	22,139	(22,139)	0.00%
Contributions - Other:						
Employee - Medical	1,811,250	467,388	1,865,560	418,195	1,447,365	22.42%
Retirees - Medical	1,545,750	411,613	1,756,150	557,169	1,198,981	31.73%
Copay Health Clinic - Medical	32,500	-	43,500	10,498	33,002	24.13%
Copay Health Clinic - Pharmacy	330,000	-	330,000	95,915	234,085	29.07%
Critical Care	90,000	25,273	92,000	-	92,000	0.00%
Health Surcharge	120,000	28,665	100,000	22,917	77,083	22.92%
Stop Loss and Other Reimbursements	150,000	553,389	250,000	-	250,000	0.00%
Transfers In	1,050,000	-	-	-	-	0.00%
Total Revenues	18,444,700	4,558,008	19,638,710	5,019,445	14,619,265	25.56%
EXPENDITURES						
Operating Costs	168,700	47,926	169,710	59,241	110,469	34.91%
Health Claims	10,175,870	3,518,478	10,600,000	3,255,177	7,344,823	30.71%
HSA Employer Contributions	1,125,000	540,100	1,161,640	508,150	653,490	43.74%
Pharmaceutical Costs	2,350,000	514,566	2,400,000	836,818	1,563,182	34.87%
Health Clinic Operating	511,000	2,513	508,500	147,885	360,615	29.08%
Vision Claims	127,500	21,003	127,500	44,429	83,071	34.85%
Life/Dental/LT Disability/Critical Care	1,465,000	225,888	1,594,060	263,043	1,331,017	16.50%
Retirees Medical Supplemental	1,168,100	302,598	1,420,100	312,011	1,108,089	21.97%
Administrative Fee - Medical	341,250	65,588	422,250	28,502	393,748	6.75%
Stop Loss Coverage Fee	770,000	113,131	796,020	155,815	640,205	19.57%
Employee Wellness Program	211,000	1,763	246,000	487	245,513	0.20%
Employee Assistance Program	30,000	4,857	30,000	7,443	22,557	24.81%
Total Expenditures	18,443,420	5,358,411	19,475,780	5,619,001	13,856,779	28.85%
INCREASE (DECREASE) IN FUND BALANCE	\$ 1,280	(800,403)	\$ 162,930	(599,556)	\$ 28,476,044	
FUND BALANCE - Beginning of Year		-		859,351		
FUND BALANCE - Current		\$ (800,403)		\$ 259,795		



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FINANCIAL HEALTH



General Liability Fund

Year-to-Date Financial Report As of December 31, 2022

General Liability Fund Highlights

Fiscal YTD through December 2022

	Prior Yr Change	% of Budget
Revenues		
> Total Revenues	Up \$2.0M (197.0%)	68.0%
Expenditures		
> Total Expenditures	Up \$1.4M (151.0%)	52.3%
> Self-Insurance Premiums	Up \$1.3M (374.1%)	123.3%
> Claims - Workers Compensation	Up \$94K (33.5%)	24.9%
Increase in Fund Balance YTD \$624K		

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 Liability Fund

Statement of Revenues, Expenditures, and Change in Fund Balance Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Adopted Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance	% of Amended Budget
REVENUES						
Contributions - City:						
Workers Compensation	\$ 2,085,080	\$ 533,047	\$ 2,354,090	\$ 2,392,770	\$ (38,680)	101.64%
General Liability Contribution	1,500,000	375,000	1,750,000	438,498	1,311,502	25.06%
Contributions - Other:						
Insured Losses	135,000	85,546	220,000	86,539	133,461	39.34%
Investment Income	5,000	(2,842)	5,000	24,499	(19,499)	489.98%
Total Revenues	3,725,080	990,751	4,329,090	2,942,306	1,386,784	67.97%
EXPENDITURES						
Risk Management Services	404,000	109,500	408,130	111,300	296,830	27.27%
Legal Services	230,000	49,538	230,000	29,633	200,367	12.88%
Unemployment Insurance	30,000	-	60,000	8,156	51,844	13.59%
Self-Insurance Premiums	997,500	355,003	1,365,000	1,683,060	(318,060)	123.30%
Employee Bonds	5,000	1,020	5,000	1,041	3,959	20.82%
Claims - Workers Compensation	1,250,000	279,554	1,500,000	373,220	1,126,780	24.88%
Claims - General Liability	550,000	120,708	550,000	99,706	450,294	18.13%
Other	165,460	8,433	165,460	12,384	153,076	3.90%
Total Expenditures	3,631,960	923,756	4,283,590	2,318,500	1,965,090	52.27%
INCREASE (DECREASE) IN FUND BALANCE	\$ 93,120	66,995	\$ 45,500	623,806	\$ 3,351,874	
FUND BALANCE - Beginning of Year		-		79,048		
FUND BALANCE - Current		\$ 66,995		\$ 702,854		



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FINANCIAL HEALTH



Hotel Occupancy Tax Fund

Year-to-Date Financial Report As of December 31, 2022

Hotel Occupancy Tax Fund Highlights

Fiscal YTD through December 2022

	Prior Yr Change	% of Budget
Revenues		
> Total Revenues	Up \$42K (9.7%)	24.9%
Expenditures		
> Total Expenditures	Up \$87K (30.3%)	16.3%
Increase in Fund Balance YTD \$99.9K	Down \$45K (-31.1%)	

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

Hotel Occupancy Tax Fund

Statement of Revenues, Expenditures and Change in Fund Balance Year-to-Date Through December 31, 2022

Description	PRIOR YEAR		CURRENT FISCAL YEAR				% of Amended Budget
	Adopted Budget	Year-to-Date FY2022	Adopted Budget	Year-to-Date FY2023	Remaining Balance		
REVENUES							
Hotel/Motel Tax	\$ 1,450,000	\$ 435,458	\$ 1,900,000	\$ 453,080	\$ 1,446,920		23.85%
Investment Income	6,000	(2,348)	6,000	22,189	(16,189)		369.82%
Total Revenues	1,456,000	433,110	1,906,000	475,269	1,430,731		24.94%
EXPENDITURES							
City Projects	293,710	50,919	821,180	140,911	680,269		17.16%
Mesquite Convention & Visitors Bureau	774,870	136,789	989,130	168,711	820,419		17.06%
Arts Council	193,710	50,175	247,290	32,870	214,420		13.29%
Historic Commission	193,710	50,175	247,290	32,870	214,420		13.29%
Total Expenditures	1,456,000	288,058	2,304,890	375,362	1,929,528		16.29%
INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ 145,052	\$ (398,890)	\$ 99,907	\$ 3,360,259		
FUND BALANCE - Beginning of Year		2,095,053		2,603,783			
FUND BALANCE - Current		\$ 2,240,105		\$ 2,703,690			

MESQUITE

T E X A S

Real. Texas. Service.

City of Mesquite

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