

# City of Mesquite, Texas

## Year-to-Date Financial Report

As of December 31, 2017





**CITY OF MESQUITE, TEXAS**  
**General Fund**  
**Balance Sheet**  
**As of December 31, 2017**

<b>Description</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>ASSETS</b>		
Pooled Cash and Investments	\$ 17,785,899	\$ 19,025,390
Receivables (net of allowance)	31,142,110	35,812,220
Inventory	783,502	1,017,061
Prepays	2,720	27,821
Accrued Interest	30,473	8,199
Total Assets	<u>\$ 49,744,704</u>	<u>\$ 55,890,691</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts Payable	\$ 3,227,807	\$ 3,439,305
Deposits	273,868	323,810
Deferred Revenue	29,900,440	34,244,942
Total Liabilities	<u>33,402,115</u>	<u>38,008,057</u>
<b>Fund Balance</b>		
Non-Spendable	786,222	1,044,882
Assigned	2,096,152	2,250,149
Unassigned	13,460,215	14,587,603
Total Fund Balance	<u>16,342,589</u>	<u>17,882,634</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 49,744,704</u>	<u>\$ 55,890,691</u>



**CITY OF MESQUITE, TEXAS**  
**General Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through December 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			%
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Budget Variance	
<b>REVENUES</b>						
Taxes						
Ad valorem	\$ 44,285,000	\$ 23,103,030	\$ 47,952,000	\$ 22,783,168	\$ (25,168,832)	47.51%
Gross receipts	7,560,000	95,698	7,560,000	353,078	(7,206,922)	4.67%
Sales	32,520,000	2,306,667	32,520,000	2,353,652	(30,166,348)	7.24%
Licenses, permits, and fees	2,163,500	320,920	2,206,100	311,871	(1,894,229)	14.14%
Fines and forfeitures	2,812,000	226,937	2,872,000	273,055	(2,598,945)	9.51%
Investment Income	220,000	19,612	300,000	33,807	(266,193)	11.27%
Charges for service	13,440,500	2,168,328	13,666,100	2,213,003	(11,453,097)	16.19%
Intergovernmental	104,000	-	150,000	28,366	(121,634)	18.91%
Contributions and Donations	150,000	28,677	140,000	31,666	(108,334)	22.62%
Other revenues	824,200	119,819	842,100	233,345	(608,755)	27.71%
Transfers in	5,750,000	1,402,200	5,750,000	1,402,200	(4,347,800)	24.39%
 Total Revenues	 109,829,200	 29,791,888	 113,958,300	 30,017,211	 (83,941,089)	 26.34%
<b>EXPENDITURES</b>						
General government	11,257,453	2,599,532	12,245,740	3,242,041	9,003,699	26.47%
Fire services	25,458,743	6,229,319	26,863,680	6,506,286	20,357,394	24.22%
Police services	33,211,428	8,545,974	33,799,970	8,586,974	25,212,996	25.41%
Public works	12,081,631	2,797,313	13,112,890	2,582,368	10,530,522	19.69%
Planning and development services	2,502,418	542,975	2,637,690	601,159	2,036,531	22.79%
Library services	2,093,638	481,542	2,176,600	472,161	1,704,439	21.69%
Parks and recreation	1,632,135	(133,575)	728,930	(220,802)	949,732	-30.29%
Housing and community services	1,651,553	328,613	1,837,210	324,860	1,512,350	17.68%
Neighborhood services	930,627	170,180	1,197,050	226,686	970,364	18.94%
Non-departmental						
Debt Service	14,800,000	9,750,000	15,500,000	9,900,000	5,600,000	63.87%
Insurance	1,300,000	319,493	1,334,600	66,360	1,268,240	4.97%
Public Safety Equipment	1,166,300	-	1,680,000	-	1,680,000	0.00%
Foreclosed Properties	-	74	2,000	569	1,431	28.45%
Reserve Appropriation	1,719,245	94,344	831,820	85,975	745,845	10.34%
 Total Expenditures	 109,805,171	 31,725,784	 113,948,180	 32,374,637	 81,573,543	 28.41%
 <b>INCREASE (DECREASE) IN FUND BALANCE</b>	 <b>\$ 24,029</b>	 <b>(1,933,896)</b>	 <b>\$ 10,120</b>	 <b>(2,357,426)</b>	 <b>\$ (2,367,546)</b>	
 <b>FUND BALANCE - Beginning of Year</b>		 18,276,485		 20,240,060		
 <b>FUND BALANCE - Current</b>		 <u>\$ 16,342,589</u>		 <u>\$ 17,882,634</u>		



**CITY OF MESQUITE, TEXAS**  
**General Fund**  
**Expenditure Detail**  
**Year-to-Date Through December 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Budget Variance	%
<b>General Government</b>						
City Council	\$ 85,542	\$ 40,981	\$ 147,190	\$ 44,372	\$ 102,818	30.15%
City Manager	1,159,112	292,378	1,390,900	312,093	1,078,807	22.44%
Economic Development	338,510	68,103	350,530	56,676	293,854	16.17%
Communications and Marketing	371,555	76,017	535,200	132,339	402,861	24.73%
Mesquite Art Center	111,642	35,620	111,410	36,360	75,050	32.64%
Building Maintenance	2,549,346	488,910	2,569,380	492,080	2,077,300	19.15%
City Secretary	461,672	90,891	498,950	113,841	385,109	22.82%
City Attorney	1,022,067	247,793	1,183,120	263,236	919,884	22.25%
Human Resource Administration	976,239	240,873	1,123,600	245,275	878,325	21.83%
Risk Management	-	(25,065)	-	(17,941)	17,941	0.00%
Finance Administration	349,698	71,165	357,340	92,788	264,552	25.97%
Accounting	486,567	116,591	498,500	111,601	386,899	22.39%
Warehouse	232,609	56,470	242,500	57,460	185,040	23.69%
Print Shop/Mailroom	257,222	65,303	261,180	56,237	204,943	21.53%
Purchasing	415,215	92,771	423,380	108,366	315,014	25.60%
Transportation Pool	(3,800)	(323)	-	(613)	613	0.00%
Central Copy	-	(23,100)	-	(26,094)	26,094	0.00%
Tax Office	728,159	235,384	756,320	239,292	517,028	31.64%
Municipal Court	1,118,752	266,534	1,180,210	300,581	879,629	25.47%
Budget and Financial Analysis	398,055	101,161	413,700	101,079	312,621	24.43%
IT Telecommunications	199,291	61,075	202,330	523,013	(320,683)	258.50%
<b>Total General Government</b>	<b>11,257,453</b>	<b>2,599,532</b>	<b>12,245,740</b>	<b>3,242,041</b>	<b>9,003,699</b>	<b>26.47%</b>
<b>Fire Services</b>						
Fire Administration	1,181,751	294,939	1,242,200	313,901	928,299	25.27%
Fire Operations	21,226,796	5,060,647	22,496,820	5,181,772	17,315,048	23.03%
Emergency Medical Services	1,128,979	310,054	1,141,920	319,954	821,966	28.02%
Fire Prevention	1,252,902	341,676	1,283,030	347,257	935,773	27.07%
Fire Training	451,427	171,221	480,440	290,218	190,222	60.41%
Emergency Management	216,888	50,782	219,270	53,184	166,086	24.26%
<b>Total Fire Services</b>	<b>25,458,743</b>	<b>6,229,319</b>	<b>26,863,680</b>	<b>6,506,286</b>	<b>20,357,394</b>	<b>24.22%</b>
<b>Police Services</b>						
Police Administration	1,019,512	254,445	1,052,550	249,937	802,613	23.75%
Police Patrol/Traffic	16,224,059	4,171,956	16,651,900	4,411,651	12,240,249	26.49%
Police Criminal Investigation	6,550,266	1,610,209	6,698,070	1,661,297	5,036,773	24.80%
Police School Resource Officers	1,186,427	323,324	1,263,000	417,124	845,876	33.03%
Police Technical Services	6,911,017	1,850,169	6,785,100	1,498,918	5,286,182	22.09%
Police Staff Support	1,320,147	335,871	1,349,350	348,047	1,001,303	25.79%
<b>Total Police Services</b>	<b>33,211,428</b>	<b>8,545,974</b>	<b>33,799,970</b>	<b>8,586,974</b>	<b>25,212,996</b>	<b>25.41%</b>
<b>Public Works</b>						
Public Works Administration	312,062	77,866	510,060	105,135	404,925	20.61%
Traffic Engineering	952,875	196,810	1,009,530	165,378	844,152	16.38%
Street Lighting	1,234,973	192,018	1,234,650	194,070	1,040,580	15.72%
Engineering	(186,343)	69,163	(279,140)	(179,797)	(99,343)	64.41%
Solid Waste Collection-Residential	5,356,394	1,135,228	5,599,750	1,321,015	4,278,735	23.59%
Compost Facility Operations	515,605	118,733	512,480	52,530	459,950	10.25%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Budget Variance	%
Street Maintenance	2,841,547	618,761	3,104,830	661,313	2,443,517	21.30%
Service Center	1,054,518	388,734	1,420,730	262,724	1,158,006	18.49%
<b>Total Public Works</b>	<b>12,081,631</b>	<b>2,797,313</b>	<b>13,112,890</b>	<b>2,582,368</b>	<b>10,530,522</b>	<b>19.69%</b>
<b>Planning and Development Services</b>						
Planning and Development Admin	297,297	69,330	308,130	70,482	237,648	22.87%
Building Inspection	1,218,397	269,597	1,113,640	295,359	818,281	26.52%
Licensing and Compliance (Food Insp)	489,894	116,096	586,940	117,090	469,850	19.95%
Planning and Zoning	349,240	69,011	443,460	84,105	359,355	18.97%
Historic Preservation	97,590	18,941	95,520	20,617	74,903	21.58%
Repair and Demolition	50,000	-	90,000	13,506	76,494	15.01%
<b>Total Planning and Development Svcs</b>	<b>2,502,418</b>	<b>542,975</b>	<b>2,637,690</b>	<b>601,159</b>	<b>1,960,037</b>	<b>22.79%</b>
<b>Library Services</b>						
Administration	634,302	213,513	713,500	230,031	483,469	32.24%
North Branch	569,399	128,907	582,940	117,514	465,426	20.16%
Central Branch	889,937	139,122	880,160	124,616	755,544	14.16%
<b>Total Library Services</b>	<b>2,093,638</b>	<b>481,542</b>	<b>2,176,600</b>	<b>472,161</b>	<b>1,704,439</b>	<b>21.69%</b>
<b>Parks and Recreation</b>						
Parks and Recreation Administration	483,935	121,128	511,870	123,486	388,384	24.12%
Parks Operations	3,663,837	761,815	3,604,170	791,861	2,812,309	21.97%
Tennis	131,554	30,582	120,370	29,556	90,814	24.55%
Special Events	293,025	54,381	253,030	63,837	189,193	25.23%
Recreation	3,134,742	755,744	2,862,340	719,066	2,143,274	25.12%
Pools	455,168	32,775	462,800	1,392	461,408	0.30%
4B Reimbursement	(6,530,126)	(1,890,000)	(7,085,650)	(1,950,000)	(5,135,650)	27.52%
<b>Total Parks and Recreation</b>	<b>1,632,135</b>	<b>(133,575)</b>	<b>728,930</b>	<b>(220,802)</b>	<b>949,732</b>	<b>-30.29%</b>
<b>Housing and Community Services</b>						
Community Services Administration	192,519	49,587	151,570	15,613	135,957	10.30%
Public Health Clinic	93,882	18,387	108,810	20,509	88,301	18.85%
Mesquite Public Transportation	210,000	52,003	210,000	45,504	164,496	21.67%
Volunteer Services	80,254	8,835	80,170	15,692	64,478	19.57%
Animal Services	1,074,898	199,801	1,286,660	227,542	1,059,118	17.68%
<b>Total Housing and Community Svcs</b>	<b>1,651,553</b>	<b>328,613</b>	<b>1,837,210</b>	<b>324,860</b>	<b>1,512,350</b>	<b>17.68%</b>
<b>Neighborhood Services</b>						
Neighborhood Services Administration	187,183	46,530	198,610	69,178	129,432	34.83%
Environmental Code Inspection	743,444	123,650	845,550	142,094	703,456	16.80%
<b>Neighborhood Vitality</b>	-	-	152,890	15,414		
<b>Total Neighborhood Services</b>	<b>930,627</b>	<b>170,180</b>	<b>1,197,050</b>	<b>226,686</b>	<b>832,888</b>	<b>18.94%</b>
<b>Non-Departmental</b>						
Debt Service	14,800,000	9,750,000	15,500,000	9,900,000	5,600,000	63.87%
Insurance	1,300,000	319,493	1,334,600	66,360	1,268,240	4.97%
Public Safety Equipment	1,166,300	-	1,680,000	-	1,680,000	0.00%
Foreclosed Properties	-	74	2,000	569	1,431	28.45%
Reserve Appropriation	1,719,245	94,344	831,820	85,975	745,845	10.34%
<b>Total Non Departmental</b>	<b>18,985,545</b>	<b>10,163,911</b>	<b>19,348,420</b>	<b>10,052,904</b>	<b>9,295,516</b>	<b>51.96%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 109,805,171</b>	<b>\$ 31,725,784</b>	<b>\$ 113,948,180</b>	<b>\$ 32,374,637</b>	<b>\$ 81,359,573</b>	<b>28.41%</b>



**CITY OF MESQUITE, TEXAS**  
**(4B) Mesquite Quality of Life Corporation**  
**Balance Sheet with Revenue & Expenditures**  
**As of December 31, 2017**

Description	Prior Year	Current Year
<b>ASSETS</b>		
Pooled cash and investments	\$ 6,447,589	\$ 3,377,442
Accrued Interest	6,554	2,723
Total Assets	<u>\$ 6,454,143</u>	<u>\$ 3,380,165</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts Payable	<u>\$ 414,165</u>	<u>\$ 177,400</u>
Total Liabilities	<u>414,165</u>	<u>177,400</u>
<b>Fund Balance</b>		
Beginning Balance	<u>8,024,711</u>	<u>5,981,709</u>
Add Revenues:		
Sales Tax	768,889	784,551
Investment Income	5,716	8,639
Intergovernmental	<u>-</u>	<u>14,851</u>
Total Revenues	<u>774,605</u>	<u>808,041</u>
Less Expenditures:		
Quality of Life Corporation Administration	50,001	50,001
Transportation	142,705	476,674
Parks and Recreation	2,566,632	2,259,405
Airport	-	322,265
Transfers Out - Debt Service	<u>-</u>	<u>478,640</u>
Total Expenditures	<u>2,759,338</u>	<u>3,586,985</u>
Ending Fund Balance	<u>6,039,978</u>	<u>3,202,765</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 6,454,143</u></u>	<u><u>\$ 3,380,165</u></u>



**CITY OF MESQUITE, TEXAS**  
**Water Sewer Operating Fund**  
**Working Capital Report**  
**As of December 31, 2017**

<b>Description</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 15,721,884	\$ 23,849,787
Receivables (net of allowance)	4,480,421	5,135,985
Inventory	292,658	270,995
Accrued Interest	20,598	17,623
Total Current Assets	20,515,561	29,274,390
<b>CURRENT LIABILITIES</b>		
Accounts Payable	1,852,820	2,045,517
Deposits	3,888,023	3,786,384
Accrued Compensated Absences - current	267,256	178,458
Total Current Liabilities	6,008,099	6,010,359
<b>CURRENT WORKING CAPITAL</b>	<u>\$ 14,507,462</u>	<u>\$ 23,264,031</u>
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<u><u>\$ 8,756,569</u></u>



**CITY OF MESQUITE, TEXAS**  
**Water and Sewer Operating Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through December 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Water Sales	\$ 33,480,000	\$ 6,014,977	\$ 34,500,000	\$ 6,410,815	\$ (28,089,185)	18.58%
Water Taps & Connections	25,000	8,429	25,000	9,218	(15,782)	36.87%
Penalties and Admin Fees	1,003,000	266,501	1,003,000	262,950	(740,050)	26.22%
Sale of Bulk Water	925,000	391,827	925,000	640,970	(284,030)	69.29%
Sewer Service Charges	27,000,000	5,051,079	28,060,000	5,181,544	(22,878,456)	18.47%
Sewer Taps & Connections	60,000	17,125	60,000	18,750	(41,250)	31.25%
Other Charges for Service	17,000	2,280	17,000	2,473	(14,527)	14.55%
Total Operating Revenues	62,510,000	11,752,218	64,590,000	12,526,720	(52,063,280)	19.39%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,339,226	389,420	1,451,770	483,972	(967,798)	33.34%
Other	407,000	70,073	400,000	182,123	(217,877)	45.53%
Total Non-Operating Revenues	1,746,226	459,493	1,851,770	666,095	(1,185,675)	35.97%
Total Revenues	64,256,226	12,211,711	66,441,770	13,192,815	(53,248,955)	19.86%
<b>EXPENSES</b>						
Operating Expenditures:						
Finance - Collections	3,972,911	898,554	3,883,670	339,644	3,544,026	8.75%
Water & Sewer Administration	490,426	98,793	427,280	90,594	336,686	21.20%
Infrastructure Management	-	-	173,060	58,733	114,327	33.94%
GIS Operations	633,012	130,431	717,200	148,435	568,765	20.70%
Water Production	20,916,280	5,639,491	23,727,280	6,165,248	17,562,032	25.98%
Meter Services	993,380	271,859	1,036,480	246,911	789,569	23.82%
Water Distribution	2,199,426	468,313	2,206,780	525,073	1,681,707	23.79%
Wastewater Collection	1,562,425	330,409	1,558,870	337,578	1,221,292	21.66%
Wastewater Treatment	8,211,659	2,892,340	9,379,810	3,116,749	6,263,061	33.23%
Chiller Plant Operations	399,438	67,145	399,450	69,502	329,948	17.40%
Total Operating Expenses	39,378,957	10,797,335	43,509,880	11,098,467	32,411,413	25.51%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,339,226	446,402	1,451,770	483,972	967,798	33.34%
Water & Sewer General Fund Transfer	4,550,000	1,140,000	4,550,000	1,140,000	3,410,000	25.05%
Water & Sewer Debt Service Transfer	9,822,341	5,628,187	9,762,020	3,732,305	6,029,715	38.23%
Water & Sewer Insurance	1,405,000	346,275	1,405,000	346,275	1,058,725	24.65%
Water & Sewer Capital	1,156,428	154,325	920,400	88,351	832,049	9.60%
Water & Sewer Reserves	351,502	55,255	457,000	88,636	368,364	19.40%
Total Non-Operating Expenses	18,624,497	7,770,444	18,546,190	5,879,539	12,666,651	31.70%
Total Expenses	58,003,454	18,567,779	62,056,070	16,978,006	45,078,064	27.36%
<b>NET INCOME (LOSS)</b>	<b>\$ 6,252,772</b>	<b>\$ (6,356,068)</b>	<b>\$ 4,385,700</b>	<b>\$ (3,785,191)</b>	<b>\$ (8,170,891)</b>	





**CITY OF MESQUITE, TEXAS**  
**Drainage Utility District (DUD) Operating Fund**  
**Working Capital Report**  
**As of December 31, 2017**

<b>Description</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 420,727	\$ 697,099
Receivables	303,360	309,375
Accrued Interest	1,852	988
Total Current Assets	725,939	1,007,462
<b>CURRENT LIABILITIES</b>		
Accounts Payable	6,778	-
Deposits	1,056	1,056
Accrued Compensated Absences - current	32,045	54,696
Total Current Liabilities	39,879	55,752
<b>CURRENT WORKING CAPITAL</b>	<u>\$ 686,060</u>	<u>\$ 951,710</u>
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<u><u>\$ 265,650</u></u>



**CITY OF MESQUITE, TEXAS**  
**Drainage Utility District (DUD) Operating Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through December 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Residential Drainage Charge	\$ 1,980,000	\$ 366,461	\$ 1,980,000	\$ 326,805	\$ (1,653,195)	16.51%
Commercial Drainage Charge	1,725,000	394,747	1,800,000	405,163	(1,394,837)	22.51%
Total Operating Revenues	3,705,000	761,208	3,780,000	731,968	(3,048,032)	
Non-Operating Revenues:						
Interest on Investments	7,000	(3,014)	8,000	2,519	(5,481)	31.49%
Transfers In	17,570	17,570	24,340	24,340	-	100.00%
Total Non-Operating Revenues	24,570	14,556	32,340	26,859	(5,481)	
Total Revenues	3,729,570	775,764	3,812,340	758,827	(3,053,513)	19.90%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	527,972	127,916	465,620	119,019	346,601	25.56%
Supplies	7,666	426	9,870	944	8,926	9.56%
Contractual Services	239,123	55,822	268,700	34,109	234,591	12.69%
Capital Outlay	30,724	-	139,740	-	139,740	0.00%
Total Operating Expenses	805,485	184,164	883,930	154,072	590,118	17.43%
Non-Operating Expenses:						
Debt Service	491,674	-	512,000	-	512,000	0.00%
Transfers Out - Projects	2,500,000	625,000	2,500,000	625,000	1,875,000	25.00%
Total Non-Operating Expenses	2,991,674	625,000	3,012,000	625,000	2,387,000	20.75%
Total Expenses	3,797,159	809,164	3,895,930	779,072	2,977,118	20.00%
<b>NET INCOME (LOSS)</b>	<u>\$ (67,589)</u>	<u>\$ (33,400)</u>	<u>\$ (83,590)</u>	<u>\$ (20,245)</u>	<u>\$ (76,395)</u>	



**CITY OF MESQUITE, TEXAS**  
**Municipal Airport Fund**  
**Working Capital Report**  
**As of December 31, 2017**

<b>Description</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ (75,818)	\$ (72,098)
Receivables (net of allowance)	44,209	54,077
Accrued Interest	-	4
Inventory	34,329	44,495
Total Current Assets	2,720	26,478
<b>CURRENT LIABILITIES</b>		
Accounts Payable	-	18
Deposits	28,854	30,181
Total Current Liabilities	28,854	30,199
<b>CURRENT WORKING CAPITAL</b>	<u>\$ (26,134)</u>	<u>\$ (3,721)</u>
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<u><u>\$ 22,413</u></u>



**CITY OF MESQUITE, TEXAS**  
**Municipal Airport Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through December 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Hangar Rentals	\$ 518,106	\$ 124,459	\$ 631,820	\$ 140,488	\$ (491,332)	22.24%
Tie Downs	7,500	1,619	7,500	1,845	(5,655)	24.60%
Fuel Sales	1,050,000	242,629	1,274,740	242,726	(1,032,014)	19.04%
Oil Sales	2,500	464	2,000	117	(1,883)	5.85%
Airport Lease Receipts	25,348	10,884	13,170	4,644	(8,526)	35.26%
Pilot Supplies	5,800	574	2,500	706	(1,794)	28.24%
Tenant Utility Receipts	13,000	2,512	3,500	1,380	(2,120)	39.43%
Total Operating Revenues	1,622,254	383,141	1,935,230	391,906	(1,543,324)	20.25%
Non-Operating Revenues:						
Reimbursements	50,000	-	50,000	-	(50,000)	0.00%
Interest on Investments	-	-	-	(6)	(6)	0.00%
Total Non-Operating Revenues	50,000	-	50,000	(6)	(50,006)	-0.01%
Total Revenues	1,672,254	383,141	1,985,230	391,900	(1,593,330)	19.74%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	421,049	95,692	435,410	78,574	356,836	18.05%
Supplies - Other	11,000	3,617	11,480	3,377	8,103	29.42%
Supplies - Fuel	735,000	172,827	917,810	197,192	720,618	21.49%
Contractual Services	299,131	54,420	310,400	62,622	247,778	20.17%
Capital Outlay	2,400	-	3,000	1,155	1,845	38.50%
Total Operating Expenses	1,468,580	326,556	1,678,100	342,920	1,335,180	20.44%
Non-Operating Expenses:						
Transfers Out - Debt	199,804	49,500	199,810	49,500	150,310	24.77%
Total Non-Operating Expenses	199,804	49,500	199,810	49,500	150,310	24.77%
Total Expenses	1,668,384	376,056	1,877,910	392,420	1,485,490	20.90%
<b>NET INCOME (LOSS)</b>	<b>\$ 3,870</b>	<b>\$ 7,085</b>	<b>\$ 107,320</b>	<b>\$ (520)</b>	<b>\$ (107,840)</b>	



**CITY OF MESQUITE, TEXAS**  
**Municipal Golf Course Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through December 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Green Fees	\$ 400,000	\$ 103,462	\$ 605,000	\$ 113,155	\$ (491,845)	18.70%
Golf Cart Rental Fees	275,000	66,287	312,000	69,753	(242,247)	22.36%
Driving Range Fees	65,000	12,984	70,000	14,052	(55,948)	20.07%
Concession Sales	95,000	22,116	95,000	17,277	(77,723)	18.19%
Pro Shop Merchandise Sales	50,000	8,551	50,000	15,113	(34,887)	30.23%
Mesquite Private Golf Club	-	2,458	8,000	3,671	(4,329)	0.00%
Total Operating Revenues	885,000	215,858	1,140,000	233,021	(906,979)	20.44%
Non-Operating Revenues:						
Reimbursements	10,000	204	10,000	596	(9,404)	5.96%
Investment Income	-	13	-	-	-	0.00%
Total Non-Operating Revenues	10,000	217	10,000	596	(9,404)	0.00%
Total Revenues	895,000	216,075	1,150,000	233,617	(916,383)	20.31%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	500,000	169,902	689,090	160,092	528,998	23.23%
Supplies	85,000	33,308	109,720	26,596	83,124	24.24%
Pro Shop Merchandise	40,000	5,573	40,000	3,727	36,273	9.32%
Contractual Services	43,160	10,315	44,600	10,151	34,449	22.76%
Utilities	111,000	16,374	111,080	37,525	73,555	33.78%
Maintenance & Vehicle Charges	45,840	13,332	61,390	14,110	47,280	22.98%
Capital Outlay - Lease Payments	70,000	17,594	70,000	16,466	53,534	23.52%
Total Operating Expenses	895,000	266,398	1,125,880	268,667	857,213	23.86%
Non-Operating Expenses:						
Transfers Out	-	-	-	-	-	0.00%
Total Non-Operating Expenses	-	-	-	-	-	0.00%
Total Expenses	895,000	266,398	1,125,880	268,667	857,213	23.86%
<b>NET INCOME (LOSS)</b>	<u>\$ -</u>	<u>\$ (50,323)</u>	<u>\$ 24,120</u>	<u>\$ (35,050)</u>	<u>\$ (59,170)</u>	



**CITY OF MESQUITE, TEXAS**  
**Group Medical Insurance Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through December 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Contributions - City:						
Medical Insurance	\$ 10,370,000	\$ 2,697,388	\$ 10,370,000	\$ 2,592,500	\$ (7,777,500)	25.00%
Life/Dental/Vision Insurance	1,055,000	296,306	1,125,000	323,494	(801,506)	28.76%
Contributions - Other:						
Employee - Medical	2,200,000	518,253	1,720,000	425,823	(1,294,177)	24.76%
Retirees - Medical	1,715,000	344,887	1,450,000	356,783	(1,093,217)	24.61%
Copay Health Clinic - Medical	40,000	8,507	32,500	8,456	(24,044)	26.02%
Copay Health Clinic - Pharmacy	400,000	111,525	450,000	83,893	(366,107)	18.64%
Critical Care	80,000	22,721	80,000	23,603	(56,397)	29.50%
Health Surcharge	30,000	5,473	106,000	32,272	(73,728)	30.45%
Stop Loss and Other Reimbursements	150,000	-	150,000	-	(150,000)	0.00%
Transfers In	-	-	-	-	-	0.00%
<b>Total Revenues</b>	<b>16,040,000</b>	<b>4,005,060</b>	<b>15,483,500</b>	<b>3,846,824</b>	<b>(11,636,676)</b>	<b>24.84%</b>
<b>EXPENDITURES</b>						
Operating Costs	241,200	20,229	241,410	11,662	229,748	4.83%
Health Claims	8,800,000	2,407,583	8,400,000	2,482,362	5,917,638	29.55%
HSA Employer Contributions	1,375,000	13,275	1,400,000	2,275	1,397,725	0.16%
Pharmaceutical Costs	2,800,000	770,627	3,000,000	703,257	2,296,743	23.44%
Health Clinic Operating	514,300	129,633	513,500	116,511	396,989	22.69%
Vision Claims	70,000	22,407	126,000	30,747	95,253	24.40%
Life/Dental/LT Disability/Critical Care	1,232,100	304,711	1,327,100	253,918	1,073,182	19.13%
Retirees Medical Supplemental	948,800	244,390	1,059,900	181,228	878,672	17.10%
Administrative Fee - Medical	495,000	146,043	452,500	95,085	357,415	21.01%
Stop Loss Coverage Fee	378,000	52,331	416,750	88,242	328,508	21.17%
Employee Wellness Program	12,000	821	12,000	9,722	2,278	81.02%
Employee Assistance Program	27,000	2,257	27,000	6,887	20,113	25.51%
<b>Total Expenditures</b>	<b>16,893,400</b>	<b>4,114,307</b>	<b>16,976,160</b>	<b>3,981,896</b>	<b>12,994,264</b>	<b>23.46%</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (853,400)</b>	<b>(109,247)</b>	<b>\$ (1,492,660)</b>	<b>(135,072)</b>	<b>\$ 1,357,588</b>	
<b>FUND BALANCE - Beginning of Year</b>		<b>(4,478,679)</b>		<b>(5,150,429)</b>		
<b>FUND BALANCE - Current</b>		<b>\$ (4,587,926)</b>		<b>\$ (5,285,501)</b>		



**CITY OF MESQUITE, TEXAS**  
**General Liability Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through December 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Contributions - City:						
Workers Compensation	\$ 1,651,062	\$ 429,389	\$ 1,640,500	\$ 438,869	\$ (1,201,631)	26.75%
Water Sewer Fund Transfer	1,405,000	346,275	1,405,000	346,275	(1,058,725)	24.65%
Contributions - Other:						
Insured Losses	25,000	21,350	25,000	8,885	(16,115)	35.54%
Investment Income	5,000	678	7,500	2,866	(4,634)	38.21%
Total Revenues	3,086,062	797,692	3,078,000	796,895	(2,281,105)	25.89%
<b>EXPENDITURES</b>						
Risk Management Services	323,578	90,000	331,210	90,000	241,210	27.17%
Legal Services	200,000	20,776	200,000	125,619	74,381	62.81%
Unemployment Insurance	20,000	10,288	30,000	-	30,000	0.00%
Self-Insurance Premiums	640,000	224,016	640,000	210,881	429,119	32.95%
Employee Bonds	5,000	517	5,000	820	4,180	16.40%
Claims - Workers Compensation	1,250,000	143,761	1,250,000	160,545	1,089,455	12.84%
Claims - General Liability	300,000	64,082	425,000	15,568	409,432	3.66%
Other	15,456	60,779	15,460	8,614	6,846	55.72%
Total Expenditures	2,754,034	614,219	2,896,670	612,047	2,284,623	21.13%
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ 332,028</u>	183,473	<u>\$ 181,330</u>	184,848	<u>\$ 3,518</u>	
<b>FUND BALANCE - Beginning of Year</b>		(1,210,971)		(1,001,928)		
<b>FUND BALANCE - Current</b>		<u>\$ (1,027,498)</u>		<u>\$ (817,080)</u>		



**CITY OF MESQUITE, TEXAS**  
**Hotel Occupancy Tax Fund**  
**Statement of Revenues, Expenditures and Change in Fund Balance**  
**Year-to-Date Through December 31, 2017**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Original Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Hotel/Motel Tax	\$ 1,320,000	\$ 351,184	\$ 1,360,000	\$ 313,527	\$ (1,046,473)	23.05%
Investment Income	2,000	752	6,500	2,856	(3,644)	43.94%
Total Revenues	1,322,000	351,936	1,366,500	316,383	(1,050,117)	23.15%
<b>EXPENDITURES</b>						
City Projects	333,400	53,179	393,000	67,216	325,784	17.10%
Mesquite Convention & Visitors Bureau	582,900	86,830	693,660	87,826	605,834	12.66%
Arts Council	145,700	43,668	152,400	34,097	118,303	22.37%
Historic Commission	145,700	43,145	152,400	33,674	118,726	22.10%
Mesquite Beautification Commission	22,000	-	-	-	-	0.00%
Total Expenditures	1,229,700	226,822	1,391,460	222,813	1,168,647	16.01%
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ 92,300</u>	125,114	<u>\$ (24,960)</u>	93,570	<u>\$ 118,530</u>	
<b>FUND BALANCE - Beginning of Year</b>		752,945		1,238,109		
<b>FUND BALANCE - Current</b>		<u>\$ 878,059</u>		<u>\$ 1,331,679</u>		