

City of Mesquite, Texas

Year-to-Date Financial Report

As of June 30, 2018





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

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 21,719,918	\$ 24,847,778
Receivables (net of allowance)	9,101,554	8,427,367
Inventory	673,618	1,059,042
Prepays	754	31,375
Accrued Interest	23,053	27,674
Total Assets	<u>\$ 31,518,897</u>	<u>\$ 34,393,236</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 3,659,936	\$ 3,622,741
Deposits	290,185	355,567
Deferred Revenue	7,685,074	6,969,619
Total Liabilities	<u>11,635,195</u>	<u>10,947,927</u>
Fund Balance		
Non-Spendable	674,372	1,090,417
Assigned	1,135,688	1,295,519
Unassigned	18,073,642	21,059,373
Total Fund Balance	<u>19,883,702</u>	<u>23,445,309</u>
Total Liabilities and Fund Balance	<u>\$ 31,518,897</u>	<u>\$ 34,393,236</u>



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Budget Variance	%
REVENUES						
Taxes						
Ad valorem	\$ 44,285,000	\$ 44,031,737	\$ 47,952,000	\$ 47,925,778	\$ (26,222)	99.95%
Gross receipts	7,560,000	4,146,669	7,560,000	4,242,067	(3,317,933)	56.11%
Sales	32,520,000	18,860,207	32,520,000	19,110,435	(13,409,565)	58.77%
Licenses, permits, and fees	2,163,500	1,680,124	2,206,100	1,512,222	(693,878)	68.55%
Fines and forfeitures	2,812,000	2,059,917	2,872,000	1,857,586	(1,014,414)	64.68%
Investment Income	220,000	184,677	300,000	271,656	(28,344)	90.55%
Charges for service	13,440,500	9,385,560	13,766,100	9,032,943	(4,733,157)	65.62%
Intergovernmental	104,000	119,237	150,000	75,991	(74,009)	50.66%
Contributions and Donations	150,000	99,938	40,000	104,689	64,689	261.72%
Other revenues	824,200	590,501	842,100	656,554	(185,546)	77.97%
Transfers in	5,750,000	4,206,600	5,750,000	4,206,600	(1,543,400)	73.16%
Total Revenues	109,829,200	85,365,167	113,958,300	88,996,522	(24,961,778)	78.10%
EXPENDITURES						
General government	11,257,453	8,321,804	12,405,194	9,162,100	3,243,094	73.86%
Fire services	25,458,743	19,751,004	26,870,001	20,458,394	6,411,607	76.14%
Police services	33,211,428	25,032,312	33,814,708	25,576,648	8,238,060	75.64%
Public works	12,081,631	9,554,764	13,113,487	8,683,837	4,429,650	66.22%
Planning and development services	2,502,418	1,834,081	2,637,690	2,058,661	579,029	78.05%
Library services	2,093,638	1,533,080	2,176,610	1,523,094	653,516	69.98%
Parks and recreation operations	8,162,261	5,751,455	7,814,917	5,782,190	2,032,727	73.99%
Parks and recreation 4B reimbursement	(6,530,126)	(5,670,000)	(7,085,650)	(5,850,000)	(1,235,650)	82.56%
Housing and community services	1,651,553	1,102,104	1,837,270	1,198,071	639,199	65.21%
Neighborhood services	930,627	656,176	1,317,069	807,432	509,637	61.31%
Non-departmental						
Debt Service	14,800,000	14,350,000	15,500,000	14,700,000	800,000	94.84%
Insurance	1,300,000	1,011,603	1,334,600	739,566	595,034	55.41%
Public Safety Equipment	1,166,300	-	1,680,000	-	1,680,000	0.00%
Foreclosed Properties	-	690	2,000	1,477	523	73.87%
Reserve Appropriation	1,719,245	528,877	867,880	939,717	(71,837)	108.28%
Total Expenditures	109,805,171	83,757,950	114,285,775	85,781,187	28,504,588	75.06%
INCREASE (DECREASE) IN FUND BALANCE	\$ 24,029	1,607,217	\$ (327,475)	3,215,335	\$ 3,542,810	
FUND BALANCE - Beginning of Year		18,276,485		20,229,974		
FUND BALANCE - Current		\$ 19,883,702		\$ 23,445,309		



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			%
	Original Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Budget Variance	
General Government						
City Council	\$ 85,542	\$ 98,574	\$ 147,190	\$ 97,671	\$ 49,519	66.36%
City Manager	1,159,112	917,439	1,390,900	934,538	456,362	67.19%
Economic Development	338,510	205,104	390,530	253,161	137,369	64.82%
Communications and Marketing	371,555	266,232	600,780	382,416	218,364	63.65%
Mesquite Art Center	111,642	111,033	111,410	83,079	28,331	74.57%
Building Maintenance	2,549,346	1,701,317	2,569,380	1,861,929	707,451	72.47%
City Secretary	461,672	342,042	498,950	434,665	64,285	87.12%
City Attorney	1,022,067	768,007	1,183,120	871,190	311,930	73.63%
Human Resource Administration	976,239	773,134	1,123,600	838,989	284,611	74.67%
Risk Management	-	(26,368)	47,000	(15,391)	62,391	-32.75%
Finance Administration	349,698	276,333	357,340	251,961	105,379	70.51%
Accounting	486,567	372,056	498,500	428,953	69,547	86.05%
Warehouse	232,609	177,743	242,510	180,164	62,346	74.29%
Print Shop/Mailroom	257,222	189,573	261,180	186,773	74,407	71.51%
Purchasing	415,215	274,773	423,380	314,596	108,784	74.31%
Transportation Pool	(3,800)	(1,702)	-	(996)	996	0.00%
Central Copy	-	(68,326)	-	(74,104)	74,104	0.00%
Tax Office	728,159	614,708	756,320	624,406	131,914	82.56%
Municipal Court	1,118,752	868,742	1,180,210	930,823	249,387	78.87%
Budget and Financial Analysis	398,055	304,189	413,700	293,472	120,228	70.94%
IT Telecommunications	199,291	157,201	209,194	283,806	(74,612)	135.67%
Total General Government	11,257,453	8,321,804	12,405,194	9,162,100	3,243,094	73.86%
Fire Services						
Fire Administration	1,181,751	1,000,679	1,242,462	1,069,619	172,844	86.09%
Fire Operations	21,226,796	16,014,661	22,496,820	16,431,847	6,064,973	73.04%
Emergency Medical Services	1,128,979	903,275	1,147,978	897,800	250,179	78.21%
Fire Prevention	1,252,902	1,022,009	1,283,030	1,022,882	260,148	79.72%
Fire Training	451,427	652,058	480,440	879,319	(398,879)	183.02%
Emergency Management	216,888	158,322	219,270	156,928	62,342	71.57%
Total Fire Services	25,458,743	19,751,004	26,870,001	20,458,394	6,411,607	76.14%
Police Services						
Police Administration	1,019,512	775,700	1,052,550	790,846	261,704	75.14%
Police Patrol/Traffic	16,224,059	12,069,062	16,741,917	12,861,143	3,880,773	76.82%
Police Criminal Investigation	6,550,266	4,966,051	6,615,337	5,009,004	1,606,334	75.72%
Police School Resource Officers	1,186,427	1,056,004	1,264,472	1,097,738	166,734	86.81%
Police Technical Services	6,911,017	5,124,248	6,788,071	4,695,604	2,092,467	69.17%
Police Staff Support	1,320,147	1,041,247	1,352,361	1,122,313	230,048	82.99%
Total Police Services	33,211,428	25,032,312	33,814,708	25,576,648	8,238,060	75.64%
Public Works						
Public Works Administration	312,062	269,959	510,060	279,566	230,494	54.81%
Traffic Engineering	952,875	713,860	1,009,560	672,805	336,755	66.64%
Street Lighting	1,234,973	770,747	1,235,217	816,292	418,925	66.08%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Budget Variance	%
Engineering	(186,343)	(960)	(279,140)	(924,644)	645,504	331.25%
Solid Waste Collection-Residential	5,356,394	4,049,045	5,599,750	4,141,660	1,458,090	73.96%
Compost Facility Operations	515,605	451,231	512,480	353,644	158,836	69.01%
Street Maintenance	2,841,547	2,089,985	3,104,830	2,138,479	966,351	68.88%
Service Center	1,054,518	1,210,897	1,420,730	1,206,034	214,696	84.89%
Total Public Works	12,081,631	9,554,764	13,113,487	8,683,837	4,429,650	66.22%
Planning and Development Services						
Planning and Development Admin	297,297	223,506	308,130	333,493	(25,363)	108.23%
Building Inspection	1,218,397	863,379	1,113,640	946,595	167,045	85.00%
Licensing and Compliance (Food Insp)	489,894	365,343	586,940	381,151	205,789	64.94%
Planning and Zoning	349,240	263,697	443,460	288,315	155,145	65.01%
Historic Preservation	97,590	62,964	95,520	66,811	28,709	69.94%
Repair and Demolition	50,000	55,192	90,000	42,296	47,704	47.00%
Total Planning and Development Svcs	2,502,418	1,834,081	2,637,690	2,058,661	579,029	78.05%
Library Services						
Administration	634,302	605,021	713,500	612,507	100,993	85.85%
North Branch	569,399	413,952	582,950	427,216	155,734	73.29%
Central Branch	889,937	514,107	880,160	483,371	396,789	54.92%
Total Library Services	2,093,638	1,533,080	2,176,610	1,523,094	653,516	69.98%
Parks and Recreation - Operations						
Parks and Recreation Administration	483,935	340,069	511,870	384,562	127,308	75.13%
Parks Operations	3,663,837	2,480,393	3,604,507	2,443,440	1,161,067	67.79%
Tennis	131,554	101,525	120,370	98,901	21,469	82.16%
Special Events	293,025	226,213	253,030	216,473	36,557	85.55%
Recreation	3,134,742	2,393,891	2,862,340	2,424,324	438,016	84.70%
Pools	455,168	209,364	462,800	214,490	248,310	46.35%
Total Parks and Recreation	8,162,261	5,751,455	7,814,917	5,782,190	2,032,727	73.99%
Parks and Recreation - 4B Reimbursement	(6,530,126)	(5,670,000)	(7,085,650)	(5,850,000)	(1,235,650)	82.56%
Housing and Community Services						
Community Services Administration	192,519	154,197	151,570	45,198	106,372	29.82%
Public Health Clinic	93,882	51,911	108,810	52,941	55,869	48.65%
Mesquite Public Transportation	210,000	173,333	210,000	151,679	58,321	72.23%
Volunteer Services	80,254	49,621	80,170	65,482	14,688	81.68%
Animal Services	1,074,898	673,042	1,286,720	882,770	403,949	68.61%
Total Housing and Community Svcs	1,651,553	1,102,104	1,837,270	1,198,071	639,199	65.21%
Neighborhood Services						
Neighborhood Services Administration	187,183	147,161	198,610	209,451	(10,841)	105.46%
Environmental Code Inspection	743,444	509,015	965,569	527,761	437,808	54.66%
Neighborhood Vitality	-	-	152,890	70,220	82,670	45.93%
Total Neighborhood Services	930,627	656,176	1,317,069	807,432	509,637	61.31%
Non-Departmental						
Debt Service	14,800,000	14,350,000	15,500,000	14,700,000	800,000	94.84%
Insurance	1,300,000	1,011,603	1,334,600	739,566	595,034	55.41%
Public Safety Equipment	1,166,300	-	1,680,000	-	1,680,000	0.00%
Foreclosed Properties	-	690	2,000	1,477	523	73.87%
Reserve Appropriation	1,719,245	528,877	867,880	939,717	(71,837)	108.28%
Total Non Departmental	18,985,545	15,891,170	19,384,480	16,380,760	3,003,719	84.50%
TOTAL GENERAL FUND EXPENDITURES	\$ 109,805,171	\$ 83,757,950	\$ 114,285,775	\$ 85,781,187	\$ 28,504,588	75.06%



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

Description	Prior Year	Current Year
ASSETS		
Pooled cash and investments	\$ 3,548,781	\$ 2,223,578
Accrued Interest	3,653	2,534
Total Assets	<u>\$ 3,552,434</u>	<u>\$ 2,226,112</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 68,110	\$ 160,405
Retainage Payable	44,373	100,489
Total Liabilities	<u>112,483</u>	<u>260,894</u>
Fund Balance		
Beginning Balance	8,024,711	6,086,769
Add Revenues:		
Sales Tax	6,242,426	6,325,252
Investment Income	28,249	33,180
Intergovernmental	314,525	209,537
Contribution/Donation	-	56,240
Other Revenue	25,000	10,000
Total Revenues	<u>6,610,200</u>	<u>6,634,209</u>
Less Expenditures:		
Quality of Life Corporation Administration	150,003	150,003
Transportation	1,383,457	1,979,776
Parks and Recreation	9,316,283	7,785,363
Airport	20,136	361,978
Transfers Out - Debt Service	324,081	478,640
Total Expenditures	<u>11,193,960</u>	<u>10,755,760</u>
Ending Fund Balance	<u>3,440,951</u>	<u>1,965,218</u>
Total Liabilities and Fund Balance	<u><u>\$ 3,553,434</u></u>	<u><u>\$ 2,226,112</u></u>



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

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 18,062,900	\$ 22,908,354.73
Receivables (net of allowance)	4,566,591	5,089,375
Inventory	261,869	314,444
Accrued Interest	14,161	22,618
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Total Current Assets	22,905,521	28,334,791
	<hr/>	<hr/>
CURRENT LIABILITIES		
Accounts Payable	1,824,548	87,613
Deposits	3,728,595	3,897,841
Accrued Compensated Absences - current	267,256	178,458
	<hr/>	<hr/>
Total Current Liabilities	5,820,399	4,163,912
	<hr/>	<hr/>
CURRENT WORKING CAPITAL	\$ 17,085,122	\$ 24,170,879
	<hr/> <hr/>	<hr/> <hr/>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 7,085,757
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CITY OF MESQUITE, TEXAS
Water and Sewer Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2018

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Water Sales	\$ 33,480,000	\$ 21,205,916	\$ 34,500,000	\$ 22,188,903	\$ (12,311,097)	64.32%
Water Taps & Connections	25,000	15,831	25,000	18,379	(6,621)	73.52%
Penalties and Admin Fees	1,003,000	744,255	1,003,000	764,012	(238,988)	76.17%
Sale of Bulk Water	925,000	790,065	925,000	1,438,168	513,168	155.48%
Sewer Service Charges	27,000,000	18,356,648	28,060,000	18,485,368	(9,574,632)	65.88%
Sewer Backflow Inspections	60,000	51,625	60,000	51,900	(50,195)	86.50%
Other Charges for Service	17,000	9,204	17,000	9,805	34,900	57.68%
Total Operating Revenues	62,510,000	41,173,544	64,590,000	42,956,535	(21,633,465)	66.51%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,339,226	1,059,038	1,451,770	1,209,936	(241,834)	83.34%
Other	407,000	453,691	400,000	490,067	90,067	122.52%
Total Non-Operating Revenues	1,746,226	1,512,729	1,851,770	1,700,003	(151,767)	91.80%
Total Revenues	64,256,226	42,686,273	66,441,770	44,656,538	(21,785,232)	67.21%
EXPENSES						
Operating Expenditures:						
Finance - Collections	3,972,911	2,754,636	3,883,674	2,733,870	1,149,804	70.39%
Water & Sewer Administration	490,426	373,867	427,280	278,844	148,436	65.26%
Infrastructure Management	-	23,728	173,060	134,676	38,384	77.82%
GIS Operations	633,012	410,324	717,351	489,205	228,146	68.20%
Water Production	20,916,280	16,758,840	23,727,280	18,294,707	5,432,573	77.10%
Meter Services	993,380	693,291	1,036,480	763,697	272,783	73.68%
Water Distribution	2,199,426	1,574,952	2,209,780	1,575,010	634,770	71.27%
Wastewater Collection	1,562,425	1,111,644	1,558,870	1,098,405	460,465	70.46%
Wastewater Treatment	8,211,659	7,244,538	9,379,810	7,810,565	1,569,245	83.27%
Chiller Plant Operations	399,438	302,350	399,450	264,080	135,370	66.11%
Total Operating Expenses	39,378,957	31,248,170	43,513,036	33,443,058	10,069,978	76.86%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,339,226	1,116,020	1,451,770	1,209,936	241,834	83.34%
Water & Sewer General Fund Transfer	4,550,000	3,420,000	4,550,000	3,420,000	1,130,000	75.16%
Water & Sewer Debt Service Transfer	9,822,341	9,059,561	9,762,020	7,293,315	2,468,705	74.71%
Water & Sewer Insurance	1,405,000	1,038,825	1,405,000	1,038,825	366,175	73.94%
Water & Sewer Capital	1,156,428	362,998	920,400	502,000	418,400	54.54%
Water & Sewer Reserves	351,502	219,104	457,000	296,372	160,628	64.85%
Total Non-Operating Expenses	18,624,497	15,216,508	18,546,190	13,760,448	4,785,742	74.20%
Total Expenses	58,003,454	46,464,678	62,059,226	47,203,506	14,855,719	76.06%
NET INCOME (LOSS)	<u>\$ 6,252,772</u>	<u>\$ (3,778,405)</u>	<u>\$ 4,382,544</u>	<u>\$ (2,546,969)</u>	<u>\$ (6,929,513)</u>	



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

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 349,101	\$ 290,442
Receivables	268,935	306,310
Accrued Interest	885	1,025
Total Current Assets	618,921	597,777
CURRENT LIABILITIES		
Accounts Payable	11	7
Deposits	1,056	1,056
Accrued Compensated Absences - current	32,034	54,696
Total Current Liabilities	33,101	55,759
CURRENT WORKING CAPITAL	<u>\$ 585,820</u>	<u>\$ 542,018</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ (43,802)</u></u>



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Residential Drainage Charge	\$ 1,980,000	\$ 1,357,884	\$ 1,980,000	\$ 1,346,054	\$ (633,946)	67.98%
Commercial Drainage Charge	1,725,000	1,374,025	1,800,000	1,417,352	(382,648)	78.74%
Total Operating Revenues	3,705,000	2,731,909	3,780,000	2,763,406	(1,016,594)	
Non-Operating Revenues:						
Interest on Investments	7,000	5,112	8,000	13,035	5,035	162.94%
Transfers In	17,570	17,570	24,340	24,340	-	100.00%
Total Non-Operating Revenues	24,570	22,682	32,340	37,375	5,035	
Total Revenues	3,729,570	2,754,591	3,812,340	2,800,781	(1,011,559)	73.47%
EXPENSES						
Operating Expenditures:						
Personal Services	527,972	368,865	465,620	364,620	101,000	78.31%
Supplies	7,666	4,125	9,870	6,615	3,255	67.03%
Contractual Services	239,123	150,884	274,236	222,857	51,379	81.26%
Capital Outlay	30,724	1,200	139,740	36,626	103,114	26.21%
Total Operating Expenses	805,485	525,074	889,466	630,718	155,634	70.91%
Non-Operating Expenses:						
Debt Service	491,674	488,169	512,000	508,000	4,000	99.22%
Transfers Out - Projects	2,500,000	1,875,000	2,500,000	1,875,000	625,000	75.00%
Total Non-Operating Expenses	2,991,674	2,363,169	3,012,000	2,383,000	629,000	79.12%
Total Expenses	3,797,159	2,888,243	3,901,466	3,013,718	784,634	77.25%
NET INCOME (LOSS)	<u>\$ (67,589)</u>	<u>\$ (133,652)</u>	<u>\$ (89,126)</u>	<u>\$ (212,938)</u>	<u>\$ (226,925)</u>	



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

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ (92,319)	\$ (17,317)
Receivables (net of allowance)	43,122	43,673
Inventory	27,015	40,582
Total Current Assets	(22,182)	66,938
CURRENT LIABILITIES		
Accounts Payable	285	508
Deposits	29,146	31,940
Accrued Comp Absenses - Current	51,783	51,783
Total Current Liabilities	81,214	84,231
CURRENT WORKING CAPITAL	<u>\$ (103,396)</u>	<u>\$ (17,293)</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ 86,104</u></u>



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Hangar Rentals	\$ 518,106	\$ 392,197	\$ 631,820	\$ 434,056	\$ (197,764)	68.70%
Tie Downs	7,500	5,204	7,500	5,035	(2,465)	67.1%
Fuel Sales	1,050,000	729,530	1,274,740	837,979	(436,761)	65.74%
Oil Sales	2,500	999	2,000	1,076	(924)	53.82%
Airport Lease Receipts	25,348	14,234	13,170	7,211	(5,959)	54.75%
Pilot Supplies	5,800	1,519	2,500	3,928	1,428	157.12%
Tenant Utility Receipts	13,000	8,693	3,500	6,430	2,930	183.71%
Total Operating Revenues	1,622,254	1,152,376	1,935,230	1,295,715	(639,515)	66.95%
Non-Operating Revenues:						
Reimbursements	50,000	-	50,000	50,000	-	100.00%
Auction - Equipment		4,600	-	-		
Interest on Investments	-	-	-	20	20	0.00%
Total Non-Operating Revenues	50,000	4,600	50,000	50,020	20	100.04%
Total Revenues	1,672,254	1,156,976	1,985,230	1,345,735	(639,495)	67.79%
EXPENSES						
Operating Expenditures:						
Personal Services	421,049	297,504	435,410	324,424	110,986	74.51%
Supplies - Other	11,000	11,348	11,480	16,012	(4,532)	139.48%
Supplies - Fuel	735,000	518,889	921,370	617,486	303,884	67.02%
Contractual Services	299,131	196,594	310,400	198,535	111,865	63.96%
Capital Outlay	2,400	2,286	3,000	3,086	(86)	103%
Total Operating Expenses	1,468,580	1,026,621	1,681,660	1,159,543	522,117	68.95%
Non-Operating Expenses:						
Transfers Out - Debt	199,804	148,500	199,810	148,500	51,310	74.32%
Total Non-Operating Expenses	199,804	148,500	199,810	148,500	51,310	74.32%
Total Expenses	1,668,384	1,175,121	1,881,470	1,308,043	573,427	69.52%
NET INCOME (LOSS)	\$ 3,870	\$ (18,145)	\$ 103,760	\$ 37,692	\$ (66,068)	



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Operating Revenues:						
Green Fees	\$ 400,000	\$ 339,794	\$ 605,000	\$ 389,636	\$ (215,364)	64.40%
Golf Cart Rental Fees	275,000	217,852	312,000	213,693	(98,307)	68.49%
Driving Range Fees	65,000	50,915	70,000	50,562	(19,438)	72.23%
Concession Sales	95,000	60,136	95,000	56,823	(38,177)	59.81%
Pro Shop Merchandise Sales	50,000	30,356	50,000	42,310	(7,690)	84.62%
Mesquite Private Golf Club	-	5,751	8,000	10,233	2,233	127.91%
Total Operating Revenues	885,000	704,804	1,140,000	763,257	(376,743)	66.95%
Non-Operating Revenues:						
Reimbursements	10,000	987	10,000	871	(9,129)	8.71%
Investment Income	-	38	-	481	481	0.00%
Total Non-Operating Revenues	10,000	1,025	10,000	1,352	(8,648)	13.52%
Total Revenues	895,000	705,829	1,150,000	764,610	(385,390)	66.49%
EXPENSES						
Operating Expenditures:						
Personal Services	500,000	520,706	689,090	484,934	204,156	70.37%
Supplies	85,000	72,312	109,736	64,426	45,310	58.71%
Pro Shop Merchandise	40,000	22,744	40,000	20,680	19,320	51.70%
Contractual Services	43,160	31,316	44,600	23,612	20,988	52.94%
Utilities	111,000	53,977	111,080	85,457	25,623	76.93%
Maintenance & Vehicle Charges	45,840	46,582	61,390	31,008	30,382	50.51%
Capital Outlay - Lease Payments	70,000	51,647	70,000	50,519	19,481	72.17%
Total Operating Expenses	895,000	799,284	1,125,896	760,635	365,261	67.56%
Non-Operating Expenses:						
Transfers Out	-	-	-	-	-	0.00%
Total Non-Operating Expenses	-	-	-	-	-	0.00%
Total Expenses	895,000	799,284	1,125,896	760,635	365,261	67.56%
NET INCOME (LOSS)	\$ -	\$ (93,455)	\$ 24,104	\$ 3,974	\$ (20,130)	



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Contributions - City:						
Medical Insurance	\$ 10,370,000	\$ 7,777,500	\$ 10,370,000	\$ 7,770,902	\$ (2,599,098)	74.94%
Life/Dental/Vision Insurance	1,055,000	908,489	1,125,000	940,329	(184,671)	83.58%
Contributions - Other:						
Employee - Medical	2,200,000	1,319,755	1,720,000	1,133,690	(586,310)	65.91%
Retirees - Medical	1,715,000	1,071,863	1,450,000	1,110,908	(339,092)	76.61%
Copay Health Clinic - Medical	40,000	26,133	32,500	24,285	(8,215)	74.72%
Copay Health Clinic - Pharmacy	400,000	331,548	450,000	282,449	(167,551)	62.77%
Critical Care	80,000	65,888	80,000	92,785	12,785	115.98%
Health Surcharge	30,000	61,079	106,000	107,753	1,753	101.65%
Stop Loss and Other Reimbursements	150,000	288,121	150,000	13,945	(136,055)	9.30%
Transfers In	-	-	-	-	-	0.00%
Total Revenues	16,040,000	11,850,376	15,483,500	11,477,045	(4,006,455)	74.12%
EXPENDITURES						
Operating Costs	241,200	89,746	241,410	38,048	203,362	15.76%
Health Claims	8,800,000	5,923,629	8,400,000	5,753,066	2,646,934	68.49%
HSA Employer Contributions	1,375,000	1,397,125	1,400,000	1,156,475	243,525	82.61%
Pharmaceutical Costs	2,800,000	2,031,842	3,000,000	1,826,063	1,173,937	60.87%
Health Clinic Operating	514,300	353,469	513,500	345,164	168,336	67.22%
Vision Claims	70,000	82,402	126,000	107,104	18,896	85.00%
Life/Dental/LT Disability/Critical Care	1,232,100	936,210	1,327,100	975,162	351,938	73.48%
Retirees Medical Supplemental	948,800	758,476	1,059,900	802,982	256,918	75.76%
Administrative Fee - Medical	495,000	411,271	452,500	355,613	96,887	78.59%
Stop Loss Coverage Fee	378,000	246,113	416,750	272,531	144,219	65.39%
Employee Wellness Program	12,000	1,672	12,000	9,972	2,028	83.10%
Employee Assistance Program	27,000	20,195	27,000	20,722	6,278	76.75%
Total Expenditures	16,893,400	12,252,150	16,976,160	11,662,904	5,313,256	68.70%
INCREASE (DECREASE) IN FUND BALANCE	\$ (853,400)	(401,774)	\$ (1,492,660)	(185,859)	\$ 1,306,801	
FUND BALANCE - Beginning of Year		(4,478,679)		(5,150,429)		
FUND BALANCE - Current		\$ (4,880,453)		\$ (5,336,288)		



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Contributions - City:						
Workers Compensation	\$ 1,651,062	\$ 1,290,127	\$ 1,640,500	\$ 1,327,418	\$ (313,082)	80.92%
Water Sewer Fund Transfer	1,405,000	1,038,825	1,405,000	1,038,825	(366,175)	73.94%
Contributions - Other:						
Insured Losses	25,000	46,350	25,000	123,344	98,344	493.38%
Investment Income	5,000	5,175	7,500	14,229	6,729	189.72%
Total Revenues	3,086,062	2,380,477	3,078,000	2,503,815	(574,185)	81.35%
EXPENDITURES						
Risk Management Services	323,578	270,000	331,210	270,000	61,210	81.52%
Legal Services	200,000	158,372	200,000	180,780	19,220	90.39%
Unemployment Insurance	20,000	24,644	30,000	6,584	23,416	21.95%
Self-Insurance Premiums	640,000	544,445	640,000	602,643	37,357	94.16%
Employee Bonds	5,000	2,268	5,000	2,857	2,143	57.14%
Claims - Workers Compensation	1,250,000	507,016	1,250,000	751,182	498,818	60.09%
Claims - General Liability	300,000	363,599	425,000	115,029	309,971	27.07%
Other	15,456	124,004	15,460	60,231	(44,771)	389.59%
Total Expenditures	2,754,034	1,994,348	2,896,670	1,989,306	907,364	68.68%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 332,028</u>	386,129	<u>\$ 181,330</u>	514,510	<u>\$ 333,180</u>	
FUND BALANCE - Beginning of Year		(1,210,971)		(1,001,928)		
FUND BALANCE - Current		<u>\$ (824,842)</u>		<u>\$ (487,418)</u>		



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Original Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
REVENUES						
Hotel/Motel Tax	\$ 1,320,000	\$ 1,124,271	\$ 1,360,000	\$ 1,187,537	\$ (172,463)	87.32%
Investment Income	2,000	4,954	6,500	14,289	7,789	219.83%
Total Revenues	1,322,000	1,129,225	1,366,500	1,201,826	(164,674)	87.95%
EXPENDITURES						
City Projects	333,400	223,163	393,000	202,184	190,816	51.45%
Mesquite Convention & Visitors Bureau	582,900	280,487	698,632	270,376	428,256	38.70%
Arts Council	145,700	125,438	152,400	126,456	25,944	82.98%
Historic Commission	145,700	124,304	152,400	125,388	27,012	82.28%
Mesquite Beautification Commission	22,000	-	-	-	-	0.00%
Total Expenditures	1,229,700	753,392	1,396,432	724,405	672,027	51.88%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 92,300</u>	375,833	<u>\$ (29,932)</u>	477,421	<u>\$ 507,353</u>	
FUND BALANCE - Beginning of Year		<u>752,945</u>		<u>1,238,109</u>		
FUND BALANCE - Current		<u>\$ 1,128,778</u>		<u>\$ 1,715,530</u>		