

# City of Mesquite, Texas

## Year-to-Date Financial Report

As of September 30, 2018

***PRELIMINARY – YEAR END AUDIT IN PROGRESS***





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

<b>Description</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>ASSETS</b>		
Pooled Cash and Investments	\$ 7,523,571	\$ 11,151,775
Receivables (net of allowance)	17,563,277	17,408,006
Due From Other Funds	3,950,667	3,270,649
Inventory	974,026	1,064,476
Prepays	34,507	40,026
Accrued Interest	9,864	24,183
Total Assets	<u>\$ 30,055,912</u>	<u>\$ 32,959,115</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts Payable	\$ 3,806,663	\$ 5,747,390
Deposits	317,056	348,906
Deferred Revenue	5,702,216	6,016,694
Total Liabilities	<u>9,825,935</u>	<u>12,112,990</u>
<b>Fund Balance</b>		
Non-Spendable	1,813,093	1,909,062
Assigned	104,595	101,814
Unassigned	18,312,288	18,835,249
Total Fund Balance	<u>20,229,977</u>	<u>20,846,125</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 30,055,912</u>	<u>\$ 32,959,115</u>



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Budget Variance	%
<b>REVENUES</b>						
Taxes						
Ad valorem	\$ 44,330,000	\$ 44,458,568	\$ 47,952,000	\$ 48,249,174	\$ 297,174	100.62%
Gross receipts	7,560,000	7,446,414	7,625,000	7,742,503	117,503	101.54%
Sales	32,520,000	33,020,883	32,905,000	33,122,378	217,378	100.66%
Licenses, permits, and fees	2,181,100	2,230,947	2,263,100	2,016,861	(246,239)	89.12%
Fines and forfeitures	2,867,000	3,095,807	2,902,000	2,930,744	28,744	100.99%
Investment Income	244,000	247,343	324,000	449,876	125,876	138.85%
Charges for service	13,592,600	13,951,772	13,897,900	13,917,700	19,800	100.14%
Intergovernmental	104,000	160,163	150,000	75,991	(74,009)	50.66%
Contributions and Donations	150,000	133,402	40,000	109,767	69,767	274.42%
Other revenues	1,344,500	1,879,984	1,422,100	1,395,338	(26,762)	98.12%
Transfers in	5,750,000	5,750,000	6,250,000	6,250,000	-	100.00%
Total Revenues	110,643,200	112,375,283	115,731,100	116,260,332	529,232	100.46%
<b>EXPENDITURES</b>						
General government	11,305,484	11,092,157	12,062,920	12,225,595	(162,675)	101.35%
Fire services	26,363,339	26,537,481	27,347,932	27,568,785	(220,853)	100.81%
Police services	32,860,002	34,032,318	34,722,105	35,014,924	(292,819)	100.84%
Public works	12,709,706	12,230,520	12,165,187	11,763,124	402,063	96.69%
Planning and development services	2,439,919	2,443,364	2,780,630	2,741,653	38,977	98.60%
Library services	2,085,824	2,041,203	2,085,820	2,046,436	39,384	98.11%
Parks and recreation operations	8,168,227	8,158,361	8,260,480	8,495,193	(234,713)	102.84%
Parks and recreation 4B reimbursement	(6,530,126)	(6,295,862)	(7,185,650)	(7,182,347)	(3,303)	99.95%
Housing and community services	1,599,242	1,533,307	1,722,160	1,700,896	21,264	98.77%
Neighborhood services	1,050,372	1,067,144	1,351,150	1,161,949	189,201	86.00%
Non-departmental						
Debt Service	14,800,000	14,800,000	15,500,000	15,500,000	-	100.00%
Insurance	1,300,000	1,300,000	1,462,630	875,339	587,291	59.85%
Public Safety Equipment	1,166,300	1,089,874	1,780,000	1,776,697	3,303	99.81%
Foreclosed Properties	2,000	934	2,000	2,408	(408)	120.40%
Reserve Appropriation	829,717	390,990	1,628,260	1,953,532	(325,272)	119.98%
Total Expenditures	110,150,006	110,421,791	115,685,624	115,644,184	41,440	99.96%
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ 493,194</u>	1,953,492	<u>\$ 45,476</u>	616,148	<u>\$ 570,672</u>	
<b>FUND BALANCE - Beginning of Year</b>		18,276,485		20,229,977		
<b>FUND BALANCE - Current</b>		<u>\$ 20,229,977</u>		<u>\$ 20,846,125</u>		



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Budget Variance	%
<b>General Government</b>						
City Council	\$ 116,635	\$ 108,320	\$ 146,660	\$ 109,264	\$ 37,396	74.50%
City Manager	1,207,688	1,268,716	1,281,670	1,363,743	(82,073)	106.40%
Economic Development	343,278	335,464	290,080	296,241	(6,161)	102.12%
Communications and Marketing	413,225	380,050	583,510	534,869	48,641	91.66%
Mesquite Art Center	112,343	113,108	81,180	93,943	(12,763)	115.72%
Building Maintenance	2,422,376	2,373,607	2,533,990	2,672,379	(138,389)	105.46%
City Secretary	455,077	451,194	547,260	547,918	(658)	100.12%
City Attorney	1,024,019	1,022,284	1,157,300	1,183,821	(26,521)	102.29%
Human Resource Administration	1,004,869	1,018,161	1,117,720	1,130,277	(12,557)	101.12%
Risk Management	-	(11,169)	-	-	-	0.00%
Finance Administration	344,294	346,754	220,970	311,747	(90,777)	141.08%
Accounting	487,423	494,916	556,850	567,785	(10,935)	101.96%
Warehouse	235,359	235,637	240,330	246,288	(5,958)	102.48%
Print Shop/Mailroom	259,678	250,590	261,240	256,063	5,177	98.02%
Purchasing	367,896	370,988	415,680	408,082	7,598	98.17%
Transportation Pool	-	(2,492)	-	(947)	947	0.00%
Central Copy	-	(93,273)	-	(97,168)	97,168	0.00%
Tax Office	758,094	739,260	761,970	743,556	18,414	97.58%
Municipal Court	1,178,209	1,148,810	1,265,860	1,276,736	(10,876)	100.86%
Budget and Financial Analysis	400,046	389,958	398,610	405,654	(7,044)	101.77%
IT Telecommunications	174,975	151,274	202,040	175,344	26,696	86.79%
<b>Total General Government</b>	<b>11,305,484</b>	<b>11,092,157</b>	<b>12,062,920</b>	<b>12,225,595</b>	<b>(162,675)</b>	<b>101.35%</b>
<b>Fire Services</b>						
Fire Administration	1,297,276	1,278,206	1,395,972	1,435,909	(39,937)	102.86%
Fire Operations	21,320,470	21,477,843	22,069,340	22,094,728	(25,388)	100.12%
Emergency Medical Services	1,248,798	1,223,027	1,242,240	1,190,427	51,813	95.83%
Fire Prevention	1,372,493	1,336,460	1,370,610	1,384,175	(13,565)	100.99%
Fire Training	908,651	1,010,531	1,051,140	1,248,388	(197,248)	118.77%
Emergency Management	215,651	211,414	218,630	215,158	3,472	98.41%
<b>Total Fire Services</b>	<b>26,363,339</b>	<b>26,537,481</b>	<b>27,347,932</b>	<b>27,568,785</b>	<b>(220,853)</b>	<b>100.81%</b>
<b>Police Services</b>						
Police Administration	1,026,756	1,032,129	1,052,690	1,058,219	(5,529)	100.53%
Police Patrol/Traffic	16,175,712	16,717,788	17,426,870	17,759,373	(332,503)	101.91%
Police Criminal Investigation	6,547,885	6,698,187	6,744,474	6,812,612	(68,138)	101.01%
Police School Resource Officers	1,196,415	1,372,963	1,326,711	1,470,419	(143,708)	110.83%
Police Technical Services	6,519,918	6,828,611	6,678,880	6,430,409	248,471	96.28%
Police Staff Support	1,393,316	1,382,640	1,492,480	1,483,892	8,588	99.42%
<b>Total Police Services</b>	<b>32,860,002</b>	<b>34,032,318</b>	<b>34,722,105</b>	<b>35,014,924</b>	<b>(292,819)</b>	<b>100.84%</b>
<b>Public Works</b>						
Public Works Administration	316,636	392,582	373,170	404,670	(31,500)	108.44%
Traffic Engineering	938,185	965,748	1,020,310	942,645	77,665	92.39%
Street Lighting	1,219,127	1,129,498	1,230,107	1,170,379	59,728	95.14%
Engineering	(148,183)	(391,657)	(1,034,890)	(1,477,453)	442,563	142.76%
Solid Waste Collection-Residential	5,380,594	5,526,768	5,631,670	5,731,323	(99,653)	101.77%
Compost Facility Operations	592,889	594,920	501,170	476,009	25,161	94.98%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Budget Variance	%
Street Maintenance	2,811,127	2,832,581	2,965,150	2,975,840	(10,690)	100.36%
Service Center	1,599,331	1,180,080	1,478,500	1,539,711	(61,211)	104.14%
<b>Total Public Works</b>	<b>12,709,706</b>	<b>12,230,520</b>	<b>12,165,187</b>	<b>11,763,124</b>	<b>402,063</b>	<b>96.69%</b>
<b>Planning and Development Services</b>						
Planning and Development Admin	297,790	296,742	429,760	410,019	19,741	95.41%
Building Inspection	1,134,485	1,152,064	1,273,520	1,284,236	(10,716)	100.84%
Licensing and Compliance (Food Insp)	481,512	487,646	515,010	528,618	(13,608)	102.64%
Planning and Zoning	348,874	361,196	420,350	377,502	42,848	89.81%
Historic Preservation	87,258	86,074	91,990	98,107	(6,117)	106.65%
Repair and Demolition	90,000	59,642	50,000	43,171	6,829	86.34%
<b>Total Planning and Development Svcs</b>	<b>2,439,919</b>	<b>2,443,364</b>	<b>2,780,630</b>	<b>2,741,653</b>	<b>38,977</b>	<b>98.60%</b>
<b>Library Services</b>						
Administration	771,596	770,180	841,010	768,995	72,015	91.44%
North Branch	573,222	559,711	575,510	551,973	23,537	95.91%
Central Branch	741,006	711,312	669,300	725,468	(56,168)	108.39%
<b>Total Library Services</b>	<b>2,085,824</b>	<b>2,041,203</b>	<b>2,085,820</b>	<b>2,046,436</b>	<b>39,384</b>	<b>98.11%</b>
<b>Parks and Recreation</b>						
Parks and Recreation Administration	451,643	462,540	525,090	508,846	16,244	96.91%
Parks Operations	3,607,378	3,561,114	3,575,920	3,697,464	(121,544)	103.40%
Tennis	134,498	139,682	131,390	134,883	(3,493)	102.66%
Special Events	288,100	262,959	265,980	240,515	25,465	90.43%
Recreation	3,228,793	3,308,539	3,290,290	3,456,709	(166,419)	105.06%
Pools	457,815	423,527	471,810	456,776	15,034	96.81%
<b>Total Parks and Recreation</b>	<b>8,168,227</b>	<b>8,158,361</b>	<b>8,260,480</b>	<b>8,495,193</b>	<b>(234,713)</b>	<b>102.84%</b>
<b>Parks and Recreation - 4B Reimbursement</b>	<b>(6,530,126)</b>	<b>(6,295,862)</b>	<b>(7,185,650)</b>	<b>(7,182,347)</b>	<b>(3,303)</b>	<b>99.95%</b>
<b>Housing and Community Services</b>						
Community Services Administration	197,885	214,066	61,460	59,305	2,155	96.49%
Public Health Clinic	93,018	83,719	91,530	85,355	6,175	93.25%
Mesquite Public Transportation	210,000	208,000	210,000	182,015	27,985	86.67%
Volunteer Services	76,686	64,578	87,490	84,964	2,526	97.11%
Animal Services	1,021,653	962,944	1,271,680	1,289,257	(17,577)	101.38%
<b>Total Housing and Community Svcs</b>	<b>1,599,242</b>	<b>1,533,307</b>	<b>1,722,160</b>	<b>1,700,896</b>	<b>21,264</b>	<b>98.77%</b>
<b>Neighborhood Services</b>						
Neighborhood Services Administration	198,968	200,325	278,520	277,255	1,265	99.55%
Environmental Code Inspection	851,404	866,819	975,150	791,110	184,040	81.13%
Neighborhood Vitality	-	-	97,480	93,584	3,896	96.00%
<b>Total Neighborhood Services</b>	<b>1,050,372</b>	<b>1,067,144</b>	<b>1,351,150</b>	<b>1,161,949</b>	<b>189,201</b>	<b>86.00%</b>
<b>Non-Departmental</b>						
Debt Service	14,800,000	14,800,000	15,500,000	15,500,000	-	100.00%
Insurance	1,300,000	1,300,000	1,462,630	875,339	587,291	59.85%
Public Safety Equipment	1,166,300	1,089,874	1,780,000	1,776,697	3,303	99.81%
Foreclosed Properties	2,000	934	2,000	2,408	(408)	120.40%
Reserve Appropriation	829,717	390,990	1,628,260	1,953,532	(325,272)	119.98%
<b>Total Non Departmental</b>	<b>18,098,017</b>	<b>17,581,798</b>	<b>20,372,890</b>	<b>20,107,976</b>	<b>264,914</b>	<b>98.70%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 110,150,006</b>	<b>\$ 110,421,791</b>	<b>\$ 115,685,624</b>	<b>\$ 115,644,184</b>	<b>\$ 41,440</b>	<b>99.96%</b>



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

Description	Prior Year	Current Year
<b>ASSETS</b>		
Pooled cash and investments	\$ 4,599,037	\$ 1,047,404
Receivables (net of allowance)	2,041,098	1,890,709
Accrued Interest	1,883	2,092
Total Assets	<u>\$ 6,642,018</u>	<u>\$ 2,940,205</u>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts Payable	<u>\$ 555,250</u>	<u>\$ 2,027,680</u>
Total Liabilities	<u>555,250</u>	<u>2,027,680</u>
<b>Fund Balance</b>		
Beginning Balance	<u>8,024,711</u>	<u>6,086,768</u>
Add Revenues:		
Sales Tax	10,916,110	10,947,601
Investment Income	37,828	48,625
Intergovernmental	363,167	264,045
Other Revenues	<u>25,000</u>	<u>66,780</u>
Total Revenues	<u>11,342,105</u>	<u>11,327,051</u>
Less Expenditures:		
Quality of Life Corporation Administration	200,000	250,000
Transportation	1,735,461	5,576,366
Parks and Recreation	10,993,853	9,834,310
Airport	26,653	361,978
Transfers Out - Debt Service	<u>324,081</u>	<u>478,640</u>
Total Expenditures	<u>13,280,048</u>	<u>16,501,294</u>
Ending Fund Balance	<u>6,086,768</u>	<u>912,525</u>
<b>Total Liabilities and Fund Balance</b>	<u><u>\$ 6,642,018</u></u>	<u><u>\$ 2,940,205</u></u>



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

<b>Description</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 21,788,260	\$ 29,506,426
Receivables (net of allowance)	10,976,731	10,426,411
Inventory	318,614	274,144
Accrued Interest	9,001	28,506
Total Current Assets	33,092,606	40,235,487
<b>CURRENT LIABILITIES</b>		
Accounts Payable	2,105,744	2,399,548
Deposits	3,759,179	3,873,650
Accrued Compensated Absences - current	178,458	199,527
Total Current Liabilities	6,043,381	6,472,725
<b>CURRENT WORKING CAPITAL</b>	<u>\$ 27,049,225</u>	<u>\$ 33,762,762</u>
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<u><u>\$ 6,713,537</u></u>



**CITY OF MESQUITE, TEXAS**  
**Water and Sewer Operating Fund**  
**Statement of Revenues and Expenditures**  
**Year-to-Date Through September 30, 2018**

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Water Sales	\$ 32,550,000	\$ 32,592,843	\$ 34,500,000	\$ 35,242,562	\$ 742,562	102.15%
Water Taps & Connections	25,000	20,101	25,000	24,745	(255)	98.98%
Penalties and Admin Fees	1,003,000	999,014	1,003,000	1,061,719	58,719	105.85%
Sale of Bulk Water	925,000	1,152,395	925,000	1,962,885	1,037,885	212.20%
Sewer Service Charges	26,480,000	27,197,864	28,060,000	27,703,581	(356,419)	98.73%
Sewer Backflow Inspections	60,000	64,550	60,000	64,750	4,750	107.92%
Other Charges for Service	17,000	10,681	17,000	12,769	(4,231)	75.11%
Total Operating Revenues	61,060,000	62,037,448	64,590,000	66,073,011	1,483,011	102.30%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,282,240	1,282,244	1,451,770	1,451,924	154	100.01%
Other	400,000	578,842	600,000	930,696	330,696	155.12%
Total Non-Operating Revenues	1,682,240	1,861,086	2,051,770	2,382,620	330,850	116.13%
Total Revenues	62,742,240	63,898,534	66,641,770	68,455,631	1,813,861	102.72%
<b>EXPENSES</b>						
Operating Expenditures:						
Finance - Collections	3,877,738	3,561,005	3,895,350	3,702,757	192,593	95.06%
Water & Sewer Administration	531,598	465,841	430,830	378,536	52,294	87.86%
Water & Sewer Engineering	-	-	120,450	133,121	(12,671)	110.52%
Infrastructure Management	56,500	88,827	180,250	163,928	16,322	90.94%
GIS Operations	637,248	593,221	602,580	563,097	39,483	93.45%
Water Production	21,546,011	21,202,119	23,751,850	23,364,815	387,035	98.37%
Meter Services	987,507	936,376	1,080,220	1,046,999	33,221	96.92%
Water Distribution	2,091,798	2,051,647	2,235,230	2,180,084	55,146	97.53%
Wastewater Collection	1,588,253	1,493,900	1,577,130	1,527,763	49,367	96.87%
Wastewater Treatment	8,700,000	8,583,912	9,379,810	9,279,294	100,516	98.93%
Chiller Plant Operations	399,438	476,279	429,450	453,759	(24,309)	105.66%
Total Operating Expenses	40,416,091	39,453,127	43,683,150	42,794,153	888,997	97.96%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,282,240	1,311,860	1,451,770	1,397,744	54,026	96.28%
Water & Sewer General Fund Transfer	4,550,000	4,550,000	4,550,000	4,550,000	-	100.00%
Water & Sewer Debt Service Transfer	9,472,341	9,493,155	9,762,020	9,762,020	-	100.00%
Water & Sewer Insurance	1,405,000	1,405,000	1,405,000	1,405,000	-	100.00%
Water & Sewer Capital	1,232,752	1,090,672	1,006,900	900,378	106,522	89.42%
Water & Sewer Reserves	347,000	440,997	457,000	613,739	(156,739)	134.30%
Total Non-Operating Expenses	18,289,333	18,291,684	18,632,690	18,628,881	3,809	99.98%
Total Expenses	58,705,424	57,744,811	62,315,840	61,423,034	892,806	98.57%
<b>NET INCOME (LOSS)</b>	<b>\$ 4,036,816</b>	<b>\$ 6,153,723</b>	<b>\$ 4,325,930</b>	<b>\$ 7,032,597</b>	<b>\$ 2,706,667</b>	





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

<b>Description</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 485,999	\$ 294,665
Receivables	557,041	535,320
Accrued Interest	568	1,253
Total Current Assets	1,043,608	831,238
<b>CURRENT LIABILITIES</b>		
Accounts Payable	15,900	26,061
Deposits	1,056	1,056
Accrued Compensated Absences - current	54,696	32,917
Total Current Liabilities	71,652	60,034
<b>CURRENT WORKING CAPITAL</b>	<u>\$ 971,956</u>	<u>\$ 771,204</u>
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<u><u>\$ (200,752)</u></u>



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Residential Drainage Charge	\$ 1,980,000	\$ 2,024,135	\$ 1,980,000	\$ 2,007,318	\$ 27,318	101.38%
Commercial Drainage Charge	1,725,000	1,959,371	1,800,000	1,978,935	178,935	109.94%
Total Operating Revenues	3,705,000	3,983,506	3,780,000	3,986,253	206,253	
Non-Operating Revenues:						
Interest on Investments	7,000	8,033	18,000	20,788	2,788	115.49%
Sale and Auctions	-	-	-	22,448	22,448	0.00%
Transfers In	17,570	17,570	24,340	24,340	-	100.00%
Total Non-Operating Revenues	24,570	25,603	42,340	67,576	25,236	
Total Revenues	3,729,570	4,009,109	3,822,340	4,053,829	231,489	106.06%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	533,662	486,391	483,640	543,419	(59,779)	112.36%
Supplies	7,666	6,284	9,870	7,018	2,852	71.10%
Contractual Services	238,301	221,971	270,040	288,755	(18,715)	106.93%
Capital Outlay	30,724	46,633	221,660	221,626	34	99.98%
Total Operating Expenses	810,353	761,279	985,210	1,060,818	(75,642)	107.67%
Non-Operating Expenses:						
Debt Service	491,674	485,654	512,000	508,000	4,000	99.22%
Transfers Out - Projects	2,500,000	2,500,000	2,500,000	2,500,000	-	100.00%
Total Non-Operating Expenses	2,991,674	2,985,654	3,012,000	3,008,000	4,000	99.87%
Total Expenses	3,802,027	3,746,933	3,997,210	4,068,818	(71,642)	101.79%
<b>NET INCOME (LOSS)</b>	<b>\$ (72,457)</b>	<b>\$ 262,176</b>	<b>\$ (174,870)</b>	<b>\$ (14,989)</b>	<b>\$ 159,847</b>	



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

<b>Description</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ (76,285)	\$ 72,289
Receivables (net of allowance)	72,890	51,853
Inventory	44,334	38,161
Total Current Assets	40,939	162,303
<b>CURRENT LIABILITIES</b>		
Accounts Payable	14,714	20,547
Deposits	29,426	32,678
Accrued Comp Absences - Current	57,015	-
Total Current Liabilities	101,155	53,225
<b>CURRENT WORKING CAPITAL</b>	<u>\$ (60,216)</u>	<u>\$ 109,078</u>
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<u><u>\$ 169,294</u></u>



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Hangar Rentals	\$ 518,106	\$ 530,233	\$ 587,280	\$ 584,583	\$ (2,697)	99.54%
Tie Downs	7,500	7,221	7,500	6,640	(860)	88.53%
Fuel Sales	1,050,000	1,083,468	1,274,740	1,190,910	(83,830)	93.42%
Oil Sales	2,500	2,049	2,000	1,744	(256)	87.20%
Airport Lease Receipts	25,348	14,669	13,170	12,011	(1,159)	91.20%
Pilot Supplies	5,800	1,934	8,000	4,769	(3,231)	59.61%
Tenant Utility Receipts	13,000	10,469	5,000	7,807	2,807	156.14%
Total Operating Revenues	1,622,254	1,650,043	1,897,690	1,808,464	(89,226)	95.30%
Non-Operating Revenues:						
Reimbursements	50,000	-	50,000	50,000	-	0.00%
Auction - Equipment	-	4,600	-	3,792	3,792	0.00%
Interest on Investments	-	-	-	70	70	0.00%
Total Non-Operating Revenues	50,000	4,600	50,000	53,862	3,862	107.72%
Total Revenues	1,672,254	1,654,643	1,947,690	1,862,326	(85,364)	95.62%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	419,230	383,814	422,150	362,283	59,867	85.82%
Supplies - Other	11,000	13,305	11,480	20,423	(8,943)	177.90%
Supplies - Fuel	735,000	725,843	917,810	838,132	79,678	91.32%
Contractual Services	295,500	294,343	319,570	274,529	45,041	85.91%
Capital Outlay	2,400	2,286	3,090	3,086	5	99.85%
Total Operating Expenses	1,463,130	1,419,591	1,674,100	1,498,453	175,648	89.51%
Non-Operating Expenses:						
Transfers Out - Debt	199,804	199,804	199,810	199,810	-	100.00%
Total Non-Operating Expenses	199,804	199,804	199,810	199,810	-	100.00%
Total Expenses	1,662,934	1,619,395	1,873,910	1,698,263	175,648	90.63%
<b>NET INCOME (LOSS)</b>	<b>\$ 9,320</b>	<b>\$ 35,248</b>	<b>\$ 73,780</b>	<b>\$ 164,064</b>	<b>\$ 90,284</b>	



**CITY OF MESQUITE, TEXAS**  
**Municipal Golf Course Fund**  
**Working Capital Report**  
**As of September 30, 2018**

<b>Description</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>CURRENT ASSETS</b>		
Pooled cash and investments	\$ 239,347	\$ 224,028
Receivables (net of allowance)	21,024	23,779
Inventory	9,969	9,969
Total Current Assets	270,340	257,776
<b>CURRENT LIABILITIES</b>		
Accounts Payable	87,030	73,427
Total Current Liabilities	87,030	73,427
<b>CURRENT WORKING CAPITAL</b>	<u>\$ 183,310</u>	<u>\$ 184,349</u>
<b>CHANGE IN WORKING CAPITAL INCREASE (DECREASE)</b>		<u><u>\$ 1,039</u></u>



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Operating Revenues:						
Green Fees	\$ 600,000	\$ 487,516	\$ 605,000	\$ 549,253	\$ (55,747)	90.79%
Golf Cart Rental Fees	300,000	326,714	312,000	298,492	(13,508)	95.67%
Driving Range Fees	70,000	71,480	70,000	71,925	1,925	102.75%
Concession Sales	95,000	86,271	95,000	80,279	(14,721)	84.50%
Pro Shop Merchandise Sales	45,000	44,088	50,000	65,517	15,517	131.03%
Mesquite Private Golf Club	10,000	21,024	8,000	23,618	15,618	0.00%
Total Operating Revenues	1,120,000	1,037,093	1,140,000	1,089,084	(50,916)	95.53%
Non-Operating Revenues:						
Reimbursements	10,000	1,720	10,000	163	(9,837)	1.63%
Investment Income	-	38	-	1,712	1,712	0.00%
Total Non-Operating Revenues	10,000	1,758	10,000	1,875	(8,125)	0.00%
Total Revenues	1,130,000	1,038,851	1,150,000	1,090,959	(59,041)	94.87%
<b>EXPENSES</b>						
Operating Expenditures:						
Personal Services	677,200	711,089	694,310	689,292	5,018	99.28%
Supplies	109,000	98,024	109,740	108,157	1,583	98.56%
Pro Shop Merchandise	40,000	46,080	40,000	43,340	(3,340)	108.35%
Contractual Services	44,380	41,495	44,600	35,230	9,370	78.99%
Utilities	111,100	82,967	111,080	133,852	(22,772)	120.50%
Maintenance & Vehicle Charges	54,200	56,527	60,200	50,942	9,258	84.62%
Capital Outlay - Lease Payments	70,000	68,673	70,000	56,194	13,806	80.28%
Total Operating Expenses	1,105,880	1,104,855	1,129,930	1,117,007	12,923	98.86%
Non-Operating Expenses:						
Transfers Out	-	-	-	-	-	0.00%
Total Non-Operating Expenses	-	-	-	-	-	0.00%
Total Expenses	1,105,880	1,104,855	1,129,930	1,117,007	12,923	98.86%
<b>NET INCOME (LOSS)</b>	<b>\$ 24,120</b>	<b>\$ (66,004)</b>	<b>\$ 20,070</b>	<b>\$ (26,048)</b>	<b>\$ (46,118)</b>	



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Contributions - City:						
Medical Insurance	\$ 10,370,000	\$ 10,298,034	\$ 11,370,000	\$ 10,370,000	\$ (1,000,000)	91.20%
Life/Dental/Vision Insurance	1,116,700	1,192,143	1,125,000	1,238,919	113,919	110.13%
Contributions - Other:						
Employee - Medical	1,720,000	1,685,011	1,720,000	1,458,530	(261,470)	84.80%
Retirees - Medical	1,450,000	1,426,284	1,450,000	1,484,587	34,587	102.39%
Copay Health Clinic - Medical	32,500	33,516	32,500	29,894	(2,606)	91.98%
Copay Health Clinic - Pharmacy	450,000	388,195	450,000	355,105	(94,895)	78.91%
Critical Care	80,000	86,210	80,000	113,986	33,986	142.48%
Health Surcharge	80,000	88,691	106,000	143,938	37,938	135.79%
Stop Loss and Other Reimbursements	288,100	401,451	150,000	32,894	(117,106)	21.93%
Transfers In	-	-	500,000	500,000	-	0.00%
<b>Total Revenues</b>	<b>15,587,300</b>	<b>15,599,535</b>	<b>16,983,500</b>	<b>15,727,853</b>	<b>(1,255,647)</b>	<b>92.61%</b>
<b>EXPENDITURES</b>						
Operating Costs	159,500	110,460	241,410	85,059	156,351	35.23%
Health Claims	8,110,000	8,368,070	8,400,000	7,745,550	654,450	92.21%
HSA Employer Contributions	1,400,000	1,415,125	1,400,000	1,164,825	235,175	83.20%
Pharmaceutical Costs	3,000,000	2,594,989	3,000,000	2,456,950	543,050	81.90%
Health Clinic Operating	513,500	452,300	513,500	461,702	51,798	89.91%
Vision Claims	113,000	112,752	126,000	140,350	(14,350)	111.39%
Life/Dental/LT Disability/Critical Care	1,238,600	1,248,199	1,327,100	1,300,210	26,890	97.97%
Retirees Medical Supplemental	996,600	1,021,038	1,059,900	1,074,159	(14,259)	101.35%
Administrative Fee - Medical	495,000	586,017	452,500	512,994	(60,494)	113.37%
Stop Loss Coverage Fee	378,000	330,764	416,750	366,881	49,869	88.03%
Employee Wellness Program	11,500	4,598	12,000	11,268	732	93.90%
Employee Assistance Program	27,000	26,974	27,000	27,738	(738)	102.73%
<b>Total Expenditures</b>	<b>16,442,700</b>	<b>16,271,286</b>	<b>16,976,160</b>	<b>15,347,686</b>	<b>1,628,474</b>	<b>90.41%</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (855,400)</b>	<b>(671,751)</b>	<b>\$ 7,340</b>	<b>380,167</b>	<b>\$ 372,827</b>	
<b>FUND BALANCE - Beginning of Year</b>		<b>(4,478,679)</b>		<b>(5,150,430)</b>		
<b>FUND BALANCE - Current</b>		<b>\$ (5,150,430)</b>		<b>\$ (4,770,263)</b>		



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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Contributions - City:						
Workers Compensation	\$ 1,664,500	\$ 1,747,079	\$ 1,740,000	\$ 1,794,348	\$ 54,348	103.12%
Water Sewer Fund Transfer	1,405,000	1,405,000	1,405,000	1,405,000	-	100.00%
Contributions - Other:						
Insured Losses	50,000	52,064	135,000	157,171	22,171	0.00%
Investment Income	7,500	8,289	15,000	25,968	10,968	173.12%
Total Revenues	3,127,000	3,212,432	3,295,000	3,382,487	87,487	102.66%
<b>EXPENDITURES</b>						
Risk Management Services	324,268	324,268	331,210	376,030	(44,820)	113.53%
Legal Services	200,000	226,368	230,000	222,160	7,840	96.59%
Unemployment Insurance	30,000	31,212	30,000	15,827	14,173	52.76%
Self-Insurance Premiums	640,000	701,425	640,000	794,368	(154,368)	124.12%
Employee Bonds	5,000	3,575	5,000	3,650	1,350	73.00%
Claims - Workers Compensation	1,250,000	877,165	1,250,000	1,244,211	5,789	99.54%
Claims - General Liability	425,000	537,667	425,000	209,031	215,969	49.18%
Claims - Reserve Adjustment	-	176,491	-	(73,995)	73,995	0.00%
Other	15,456	125,218	125,460	67,837	57,623	54.07%
Total Expenditures	2,889,724	3,003,389	3,036,670	2,859,119	177,551	94.15%
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ 237,276</u>	209,043	<u>\$ 258,330</u>	523,368	<u>\$ 265,038</u>	
<b>FUND BALANCE - Beginning of Year</b>		(1,210,971)		(1,001,928)		
<b>FUND BALANCE - Current</b>		<u>\$ (1,001,928)</u>		<u>\$ (478,560)</u>		





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

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2017	Amended Budget	Year-to-Date 2018	Remaining Balance	%
<b>REVENUES</b>						
Hotel/Motel Tax	\$ 1,320,000	\$ 1,539,448	\$ 1,360,000	\$ 1,629,514	\$ 269,514	119.82%
Investment Income	6,000	8,061	18,000	26,315	8,315	146.19%
Total Revenues	1,326,000	1,547,509	1,378,000	1,655,829	277,829	120.16%
<b>EXPENDITURES</b>						
City Projects	355,400	293,067	393,000	306,584	86,416	78.01%
Mesquite Convention & Visitors Bureau	582,900	409,811	698,632	471,193	227,439	67.45%
Arts Council	145,700	179,734	152,400	181,408	(29,008)	119.03%
Historic Commission	145,700	179,734	152,400	181,408	(29,008)	119.03%
Mesquite Beautification Commission	-	-	-	-	-	0.00%
Total Expenditures	1,229,700	1,062,346	1,396,432	1,140,593	255,839	81.68%
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ 96,300</u>	485,163	<u>\$ (18,432)</u>	515,236	<u>\$ 533,668</u>	
<b>FUND BALANCE - Beginning of Year</b>		752,945		1,238,108		
<b>FUND BALANCE - Current</b>		<u>\$ 1,238,108</u>		<u>\$ 1,753,344</u>		