



CITY OF MESQUITE, TEXAS

General Fund

Balance Sheet

As of September 30, 2020

PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 12,041,023	\$ 21,123,115
Receivables (net of allowance)	19,500,394	17,450,876
Inventory	1,080,403	1,083,204
Prepays	41,119	24,977
Accrued Interest	37,330	25,944
Due from Other Funds	-	989,851
Total Assets	<u>\$ 32,700,269</u>	<u>\$ 40,697,967</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 6,160,080	\$ 8,067,868
Deposits	281,586	309,285
Deferred Revenue	<u>6,957,907</u>	<u>6,031,516</u>
Total Liabilities	<u>13,399,573</u>	<u>14,408,669</u>
Fund Balance		
Non-Spendable	1,121,522	1,108,181
Assigned	801,139	801,139
Unassigned	<u>20,808,486</u>	<u>24,379,978</u>
Total Fund Balance	<u>22,731,147</u>	<u>26,289,298</u>
Total Liabilities and Fund Balance	<u>\$ 36,130,720</u>	<u>\$ 40,697,967</u>



CITY OF MESQUITE, TEXAS
General Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through September 30, 2020
PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Budget Variance	%
REVENUES						
Taxes						
Ad valorem	\$ 55,574,000	\$ 55,821,077	\$ 59,806,870	\$ 60,500,043	\$ 693,173	101.16%
Gross receipts	7,450,800	7,563,867	7,137,450	7,185,580	48,130	100.67%
Sales	33,305,000	33,715,663	33,280,000	34,196,750	916,750	102.75%
Licenses, permits, and fees	2,263,100	2,337,455	2,882,760	2,820,100	(62,660)	97.83%
Fines and forfeitures	2,902,000	3,329,898	2,584,500	2,935,786	351,286	113.59%
Investment Income	699,000	776,535	574,000	460,490	(113,510)	80.22%
Charges for service	15,115,980	15,989,813	15,843,390	15,139,900	(703,490)	95.56%
Intergovernmental	150,000	89,829	150,000	142,455	(7,545)	94.97%
Contributions and Donations	140,000	115,410	80,800	72,529	(8,271)	89.76%
Other revenues	1,707,950	1,502,446	1,133,100	823,321	(309,779)	72.66%
Transfers in	7,054,900	7,188,817	1,171,000	1,171,000	-	100.00%
Enterprise Funds PILOT/Franchise Fee	-	-	5,041,160	5,041,160	-	100.00%
Total Revenues	126,362,730	128,430,808	129,685,030	130,489,114	804,084	100.62%
EXPENDITURES						
General government	13,180,870	13,487,003	14,011,320	13,708,548	302,772	97.84%
Fire services	28,982,730	29,273,255	30,040,770	27,485,038	2,555,732	91.49%
Police services	37,655,070	37,410,870	39,693,480	37,770,300	1,923,180	95.15%
Public works	13,895,950	13,445,608	14,502,450	13,828,581	673,869	95.35%
Planning and development services	3,051,800	2,805,049	3,276,020	3,203,185	72,835	97.78%
Library services	2,071,100	2,029,285	2,363,510	2,317,711	45,799	98.06%
Parks and recreation operations	8,473,430	8,497,862	8,938,370	8,158,877	779,493	91.28%
Parks and recreation 4B reimbursement	(5,854,850)	(5,827,056)	(6,412,150)	(6,412,150)	-	100.00%
Housing and community services	1,758,150	1,775,072	2,158,440	1,981,332	177,108	91.79%
Neighborhood services	1,430,980	1,228,273	1,506,080	1,363,644	142,436	90.54%
Non-departmental						
Debt Service	18,890,000	18,570,000	18,064,000	18,064,000	-	100.00%
Insurance	1,444,480	1,444,480	1,497,630	1,497,630	-	100.00%
Public Safety Equipment	452,000	392,661	1,208,000	1,206,250	1,750	99.86%
Foreclosed Properties	1,500	1,358	2,500	1,156	1,344	46.24%
Reserve Appropriation	1,463,920	2,079,393	1,318,720	6,980,949	(5,662,229)	529.37%
Cost Allocation Reimbursements	-	-	(4,259,940)	(4,259,940)	-	100.00%
Total Expenditures	126,897,130	126,613,115	127,909,200	126,895,111	1,014,089	99.21%
INCREASE (DECREASE) IN FUND BALANCE	\$ (534,400)	1,817,693	\$ 1,775,830	3,594,003	\$ 1,818,173	
FUND BALANCE - Beginning of Year		20,913,454		22,695,295		
FUND BALANCE - Current		\$ 22,731,147		\$ 26,289,298		



CITY OF MESQUITE, TEXAS
General Fund
Expenditure Detail
Year-to-Date Through September 30, 2020
PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Budget Variance	%
General Government						
City Council	\$ 156,970	\$ 96,655	\$ 123,220	\$ 110,618	\$ 12,602	89.77%
City Manager	1,412,810	1,424,937	1,589,520	1,579,942	9,578	99.40%
Economic Development	395,470	365,291	365,620	176,528	189,092	48.28%
Communications and Marketing	544,410	514,985	508,940	490,428	18,512	96.36%
Mesquite Art Center	144,220	153,082	173,700	176,124	(2,424)	101.40%
Building Maintenance	2,471,830	2,796,869	2,850,560	2,822,932	27,628	99.03%
City Secretary	506,070	483,789	616,280	668,377	(52,097)	108.45%
City Attorney	1,433,140	1,465,803	1,492,910	1,513,272	(20,362)	101.36%
Human Resource Administration	1,199,600	1,205,136	1,332,550	1,323,956	8,594	99.36%
Risk Management	-	-	-	(40,771)	40,771	0.00%
Finance Administration	489,100	527,450	659,740	749,138	(89,398)	113.55%
Accounting	578,900	587,268	590,050	617,066	(27,016)	104.58%
Warehouse	272,310	288,960	320,100	316,555	3,545	98.89%
Print Shop/Mailroom	312,920	310,563	350,050	347,265	2,785	99.20%
Purchasing	448,420	448,459	485,070	487,076	(2,006)	100.41%
Transportation Pool	-	(2,057)	-	(949)	949	0.00%
Central Copy	-	21,236	-	6,464	(6,464)	0.00%
Tax Office	807,620	864,152	947,700	911,195	36,505	96.15%
Municipal Court	1,389,660	1,325,565	1,271,580	1,277,573	(5,993)	100.47%
Budget and Financial Analysis	421,540	419,920	333,730	338,244	(4,514)	101.35%
IT Telecommunications	195,880	188,941	-	(162,485)	162,485	0.00%
Total General Government	13,180,870	13,487,003	14,011,320	13,708,548	302,772	97.84%
Fire Services						
Fire Administration	1,479,190	1,572,588	1,404,750	1,445,334	(40,584)	102.89%
Fire Operations	23,316,310	23,354,135	24,202,060	22,304,763	1,897,297	92.16%
Emergency Medical Services	1,167,370	1,174,670	1,229,330	761,674	467,656	61.96%
Fire Prevention	1,574,500	1,687,789	1,804,040	1,734,207	69,833	96.13%
Fire Training	1,218,590	1,257,473	1,159,020	1,116,653	42,367	96.34%
Emergency Management	226,770	226,599	241,570	122,407	119,163	50.67%
Total Fire Services	28,982,730	29,273,255	30,040,770	27,485,038	2,555,732	91.49%
Police Services						
Police Administration	1,150,630	1,144,293	1,261,390	1,270,919	(9,529)	100.76%
Police Patrol/Traffic	19,067,770	19,246,432	19,804,550	17,928,196	1,876,354	90.53%
Police Criminal Investigation	7,637,480	7,777,924	8,340,580	8,743,662	(403,082)	104.83%
Police School Resource Officers	1,630,360	1,359,684	1,706,130	1,949,416	(243,286)	114.26%
Police Technical Services	6,737,570	6,465,652	7,033,790	6,324,311	709,479	89.91%
Police Staff Support	1,431,260	1,416,884	1,547,040	1,553,796	(6,756)	100.44%
Total Police Services	37,655,070	37,410,870	39,693,480	37,770,300	1,923,180	95.15%
Public Works						
Public Works Administration	529,810	529,457	531,640	538,726	(7,086)	101.33%
Traffic Engineering	1,005,200	1,041,124	1,381,420	1,362,308	19,112	98.62%
Street Lighting	1,192,630	1,128,927	1,146,370	1,080,434	65,936	94.25%
Engineering	(614,540)	(829,768)	(528,750)	(800,469)	271,719	151.39%
Solid Waste Collection-Residential	6,102,320	6,212,441	6,429,510	6,462,910	(33,400)	100.52%
Compost Facility Operations	567,260	571,693	614,110	601,241	12,869	97.90%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended	Year-to-Date	Amended	Year-to-Date	Budget	%
	Budget	2019	Budget	2020	Variance	
Street Maintenance	3,518,820	3,490,660	3,705,130	3,542,730	162,400	95.62%
Service Center	1,594,450	1,301,075	1,223,020	1,040,701	182,319	85.09%
Total Public Works	13,895,950	13,445,608	14,502,450	13,828,581	673,869	95.35%
Planning and Development Services						
Planning and Development Admin	302,040	292,080	307,110	307,857	(747)	100.24%
Building Inspection	1,589,870	1,494,917	1,740,460	1,747,748	(7,288)	100.42%
Licensing and Compliance (Food Insp)	553,470	553,175	576,950	551,585	25,365	95.60%
Planning and Zoning	465,480	373,700	468,990	432,873	36,117	92.30%
Historic Preservation	90,940	90,257	152,510	147,622	4,888	96.79%
Repair and Demolition	50,000	920	30,000	15,500	14,500	51.67%
Total Planning and Development Svcs	3,051,800	2,805,049	3,276,020	3,203,185	72,835	97.78%
Library Services						
Administration	683,140	664,418	964,400	953,961	10,439	98.92%
North Branch	518,680	512,141	559,790	595,646	(35,856)	106.41%
Central Branch	869,280	852,726	839,320	768,104	71,216	91.52%
Total Library Services	2,071,100	2,029,285	2,363,510	2,317,711	45,799	98.06%
Parks and Recreation						
Parks and Recreation Administration	549,990	549,962	715,860	721,908	(6,048)	100.84%
Parks Operations	3,698,820	3,804,263	4,080,210	4,395,174	(314,964)	107.72%
Tennis	134,010	132,942	163,880	134,476	29,404	82.06%
Special Events	265,040	242,341	151,870	132,214	19,656	87.06%
Recreation	3,315,540	3,324,386	3,295,800	2,621,386	674,414	79.54%
Pools	510,030	443,969	530,750	153,719	377,031	28.96%
Total Parks and Recreation	8,473,430	8,497,862	8,938,370	8,158,877	779,493	91.28%
Parks and Recreation - 4B Reimbursement	(5,854,850)	(5,827,056)	(6,412,150)	(6,412,150)	-	100.00%
Housing and Community Services						
Community Services Administration	59,400	62,531	128,540	122,791	5,749	95.53%
Public Health Clinic	98,520	78,871	71,090	52,380	18,710	73.68%
Mesquite Public Transportation	190,000	191,532	290,220	290,218	2	100.00%
Volunteer Services	90,680	87,293	115,700	121,457	(5,757)	104.98%
Animal Services	1,319,550	1,354,846	1,552,890	1,394,486	158,404	89.80%
Total Housing and Community Svcs	1,758,150	1,775,072	2,158,440	1,981,332	177,108	91.79%
Neighborhood Services						
Neighborhood Services Administration	288,760	243,576	290,690	294,079	(3,389)	101.17%
Environmental Code Inspection	987,630	826,553	1,051,610	901,375	150,235	85.71%
Neighborhood Vitality	154,590	158,144	163,780	168,190	(4,410)	102.69%
Total Neighborhood Services	1,430,980	1,228,273	1,506,080	1,363,644	142,436	90.54%
Non-Departmental						
Debt Service	18,890,000	18,570,000	18,064,000	18,064,000	-	100.00%
Insurance	1,444,480	1,444,480	1,497,630	1,497,630	-	100.00%
Public Safety Equipment	452,000	392,661	1,208,000	1,206,250	1,750	99.86%
Foreclosed Properties	1,500	1,358	2,500	1,156	1,344	46.24%
Reserve Appropriation	1,463,920	2,079,393	1,318,720	6,980,949	(5,662,229)	529.37%
Cost Allocation Reimbursements	-	-	(4,259,940)	(4,259,940)	-	100.00%
Total Non Departmental	22,251,900	22,487,893	17,830,910	23,490,045	(5,659,135)	131.74%
TOTAL GENERAL FUND EXPENDITURES	\$ 126,897,130	\$ 126,613,115	\$ 127,909,200	\$ 126,895,111	\$ 1,014,089	99.21%



CITY OF MESQUITE, TEXAS
(4B) Mesquite Quality of Life Corporation
Balance Sheet with Revenue & Expenditures
As of September 30, 2020
PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	Prior Year	Current Year
ASSETS		
Pooled cash and investments	\$ 2,165,764	\$ 1,024,367
Sales Tax Receivable	1,916,384	2,025,620
Intergovernmental Receivable	2,625,269	2,957,068
Accrued Interest	3,012	100
Total Assets	<u>\$ 6,710,429</u>	<u>\$ 6,007,155</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 575,975	\$ 173,903
Retainage Payable	373,599	260,722
Accrued Expenditures	262,583	29,678
Deferred Revenue	2,595,763	2,595,763
Total Liabilities	<u>3,807,920</u>	<u>3,060,066</u>
Fund Balance		
Beginning Balance	<u>2,505,771</u>	<u>2,902,508</u>
Add Revenues:		
Sales Tax	11,143,746	11,322,979
Investment Income	33,507	11,023
Intergovernmental	1,607,075	1,213,692
Contributions and Donations	20,000	289,828
Deferred Revenues	(2,595,763)	-
Other Revenues	3,775,000	828,373
Total Revenues	<u>13,983,565</u>	<u>13,665,895</u>
Less Expenditures:		
Quality of Life Corporation Administration	250,000	300,000
Transportation	4,524,758	1,679,627
Parks and Recreation	7,617,256	10,172,765
Airport	64,813	116,822
Transfers Out - Debt Service	1,130,000	1,352,100
Total Expenditures	<u>13,586,827</u>	<u>13,621,314</u>
Ending Fund Balance	<u>2,902,509</u>	<u>2,947,089</u>
Total Liabilities and Fund Balance	<u>\$ 6,710,429</u>	<u>\$ 6,007,155</u>



CITY OF MESQUITE, TEXAS
Water Sewer Operating Fund
Working Capital Report
As of September 30, 2020

PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 33,932,152	\$ 43,426,649
Receivables (net of allowance)	12,320,371	12,417,563
Inventory	297,516	371,173
Prepaid Expenditures	2,179	350
Accrued Interest	45,129	27,807
 Total Current Assets	 46,597,347	 56,243,542
CURRENT LIABILITIES		
Accounts Payable	2,537,687	2,576,679
Deposits	4,182,703	4,407,061
Accrued Compensated Absences - current	203,742	177,512
 Total Current Liabilities	 6,924,132	 7,161,252
CURRENT WORKING CAPITAL	\$ 39,673,215	\$ 49,082,290
 CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		 \$ 9,409,075



CITY OF MESQUITE, TEXAS
Water and Sewer Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through September 30, 2020
PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Operating Revenues:						
Water Sales	\$ 36,052,500	\$ 35,583,010	\$ 37,454,260	\$ 38,428,902	\$ 974,642	102.60%
Water Taps & Connections	25,000	19,084	25,000	87,060	62,060	348.24%
Penalties and Admin Fees	1,003,000	1,139,753	1,003,000	1,000,424	(2,576)	99.74%
Sale of Bulk Water	1,950,000	2,126,599	1,150,000	1,856,507	706,507	161.44%
Sewer Service Charges	29,322,700	28,737,812	30,462,820	30,576,614	113,794	100.37%
Sewer Taps & Connections	60,000	270,525	60,000	349,175	289,175	581.96%
Other Charges for Service	17,000	13,763	17,000	14,208	(2,792)	83.58%
Total Operating Revenues	68,430,200	67,890,546	70,172,080	72,312,890	2,140,810	103.05%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,500,000	1,439,042	1,500,000	1,380,576	(119,424)	92.04%
Other	1,000,000	1,083,842	900,000	902,065	2,065	100.23%
Total Non-Operating Revenues	2,500,000	2,522,884	2,400,000	2,282,641	(117,359)	95.11%
Total Revenues	70,930,200	70,413,430	72,572,080	74,595,531	2,023,451	102.79%
EXPENSES						
Operating Expenditures:						
Finance - Collections	4,148,440	3,963,813	2,986,600	2,742,939	243,661	91.84%
Water & Sewer Administration	458,400	444,766	647,800	649,811	(2,011)	100.31%
Infrastructure Management	207,210	157,966	172,600	173,791	(1,191)	100.69%
GIS Operations	771,370	741,918	944,610	944,132	478	99.95%
Water Production	26,053,410	24,460,199	26,537,750	25,156,202	1,381,548	94.79%
Meter Services	1,039,500	1,053,875	1,161,730	1,132,340	29,390	97.47%
Water Distribution	2,202,730	2,071,025	2,270,280	2,261,915	8,365	99.63%
Wastewater Collection	1,743,320	1,688,401	1,744,890	1,653,006	91,884	94.73%
Wastewater Treatment	9,939,600	10,077,407	11,041,500	9,272,529	1,768,971	83.98%
Chiller Plant Operations	439,450	512,531	416,450	382,268	34,182	91.79%
Total Operating Expenses	47,003,430	45,171,900	47,924,210	44,368,933	3,555,277	92.58%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,500,000	1,370,068	1,500,000	1,387,942	112,058	92.53%
Water & Sewer General Fund Transfer	4,550,000	4,550,000	5,870,400	5,870,400	-	100.00%
Water & Sewer Debt Service Transfer	10,361,920	10,136,920	10,760,160	10,760,160	-	100.00%
Water & Sewer Insurance	1,405,000	1,405,000	1,235,900	1,235,900	-	100.00%
Water & Sewer Capital	751,950	577,770	831,896	593,499	238,397	71.34%
Water & Sewer Reserves	875,000	690,500	1,035,000	981,112	53,888	94.79%
Total Non-Operating Expenses	19,443,870	18,730,258	21,233,356	20,829,013	404,343	98.10%
Total Expenses	66,447,300	63,902,158	69,157,566	65,197,946	3,959,620	94.27%
NET INCOME (LOSS)	\$ 4,482,900	\$ 6,511,272	\$ 3,414,514	\$ 9,397,585	\$ 5,983,071	
Year-End Activity:						
Contributions	-	821,991	-	5,048,272		
Debt Deferred Offering Cost	-	(517,414)	-	(2,084,825)		
Depreciation	-	(6,263,945)	-	(6,488,260)		
TOTAL NET INCOME (LOSS)	\$ 4,482,900	\$ 551,904	\$ 3,414,514	\$ 5,872,772		



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Working Capital Report
As of September 30, 2020
PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 567,422	\$ 996,149
Receivables	536,026	685,908
Accrued Interest	2,083	906
Total Current Assets	1,105,531	1,682,963
CURRENT LIABILITIES		
Accounts Payable	25,298	48,496
Deposits	1,056	1,056
Total Current Liabilities	26,354	49,552
CURRENT WORKING CAPITAL	<u>\$ 1,079,177</u>	<u>\$ 1,633,411</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ 554,234</u></u>



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through September 30, 2020
PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Operating Revenues:						
Residential Drainage Charge	\$ 2,000,000	\$ 2,083,672	\$ 2,225,000	\$ 2,308,716	\$ 83,716	103.76%
Commercial Drainage Charge	1,900,000	1,987,885	2,280,000	2,492,799	212,799	109.33%
Total Operating Revenues	3,900,000	4,071,556	4,505,000	4,801,515	296,515	
Non-Operating Revenues:						
Interest on Investments	18,000	35,088	26,000	18,819	(7,181)	72.38%
Transfers In	37,070	37,070	-	-	-	0.00%
Total Non-Operating Revenues	55,070	72,158	26,000	18,819	(7,181)	
Total Revenues	3,955,070	4,143,714	4,531,000	4,820,334	289,334	106.39%
EXPENSES						
Operating Expenditures:						
Personal Services	498,800	404,463	648,460	751,618	(103,158)	115.91%
Supplies	9,870	6,026	11,110	4,851	6,259	43.66%
Contractual Services	421,160	414,344	246,380	273,830	(27,450)	111.14%
Capital Outlay	2,000	1,113	410,000	198,663	211,337	48.45%
Total Operating Expenses	931,830	825,945	1,315,950	1,228,962	(124,349)	93.39%
Non-Operating Expenses:						
General Fund - Cost Allocation	524,900	524,900	574,800	574,800	-	100.00%
Debt Service	395,970	397,053	464,610	460,610	4,000	99.14%
Transfers Out - Projects	2,000,000	2,000,000	2,000,000	2,000,000	-	100.00%
Total Non-Operating Expenses	2,920,870	2,921,953	3,039,410	3,035,410	4,000	99.87%
Total Expenses	3,852,700	3,747,898	4,355,360	4,264,372	(120,349)	97.91%
NET INCOME (LOSS)	\$ 102,370	\$ 395,816	\$ 175,640	\$ 555,962	\$ 168,985	
Year-End Activity:						
Contributions	-	160,349	-	-		
Debt Deferred Offering Cost	-	(489,270)	-	(39,139)		
Depreciation	-	(1,196,531)	-	-		
TOTAL NET INCOME (LOSS)	\$ 102,370	\$ (1,129,636)	\$ 175,640	\$ 516,823		



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Working Capital Report
As of September 30, 2020

PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 109,973	\$ 167,640
Receivables (net of allowance)	37,939	52,181
Interest Income	70	170
Prepaid Expenditures	549	-
Inventory	47,231	34,846
Total Current Assets	195,762	254,837
CURRENT LIABILITIES		
Accounts payable	61,121	40,883
Deposits	38,095	45,766
Due to Capital Projects Fund	-	200,000
Total Current Liabilities	99,216	286,649
CURRENT WORKING CAPITAL	\$ 96,546	\$ (31,812)
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ (128,358)



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Statement of Revenues and Expenditures
Year-to-Date Through September 30, 2020
PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Operating Revenues:						
Hangar Rentals	\$ 621,060	\$ 630,446	\$ 767,110	\$ 732,167	\$ (34,943)	95.44%
Tie Downs	7,500	22,583	16,630	17,360	730	104.39%
Fuel Sales	1,443,250	975,062	1,205,370	1,174,158	(31,212)	97.41%
Oil Sales	2,000	2,109	3,400	3,606	206	106.06%
Airport Lease Receipts	13,450	26,607	26,780	26,778	(2)	99.99%
Pilot Supplies	8,000	3,027	4,870	5,186	316	106.49%
Tenant Utility Receipts	5,000	5,591	6,600	6,018	(582)	91.18%
Total Operating Revenues	2,100,260	1,665,425	2,030,760	1,965,273	(65,487)	96.78%
Non-Operating Revenues:						
Reimbursements	50,000	50,000	120,400	50,000	(70,400)	41.53%
Interest on Investments	-	2,359	-	1,692	1,692	0.00%
Other	-	911	200,000	6,755	(193,245)	0.00%
Total Non-Operating Revenues	50,000	53,270	320,400	58,447	(261,953)	18.24%
Total Revenues	2,150,260	1,718,695	2,351,160	2,023,720	(327,440)	86.07%
EXPENSES						
Operating Expenditures:						
Personal Services	517,940	493,762	501,900	415,572	86,328	82.80%
Supplies - Other	19,180	16,917	25,200	35,299	(10,099)	140.08%
Supplies - Fuel	938,410	634,065	650,000	629,725	20,275	96.88%
Contractual Services	421,570	371,274	466,020	367,714	98,306	78.91%
Capital Outlay	30,770	15,013	503,000	502,999	1	100.00%
Total Operating Expenses	1,927,870	1,531,031	2,146,120	1,951,309	194,811	90.92%
Non-Operating Expenses:						
Transfers Out - Debt	199,810	199,810	199,810	199,810	-	100.00%
Total Non-Operating Expenses	199,810	199,810	199,810	199,810	-	100.00%
Total Expenses	2,127,680	1,730,841	2,345,930	2,151,119	194,811	91.70%
NET INCOME (LOSS)	\$ 22,580	\$ (12,145)	\$ 5,230	\$ (127,399)	\$ (132,629)	
Year-End Activity:						
Contributions	-	-	-	-		
Depreciation	-	(444,253)	-	-		
TOTAL NET INCOME (LOSS)	\$ 22,580	\$ (456,398)	\$ 5,230	\$ (127,399)		



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Working Capital Report
As of September 30, 2020

PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 1,362	\$ -
Receivables (net of allowance)	-	-
Interest Income	4	-
Due from other agencies	23,702	30,562
Inventory	8,883	8,098
Total Current Assets	33,951	38,660
CURRENT LIABILITIES		
Accounts Payable	11,483	17,251
Accrued Payroll	29,905	16,739
Due to Other Fund/Agencies	53,603	111,684
Total Current Liabilities	94,991	145,674
CURRENT WORKING CAPITAL	\$ (61,040)	\$ (107,014)
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ (45,974)



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Statement of Revenues and Expenditures
Year-to-Date Through September 30, 2020
PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Operating Revenues:						
Green Fees	\$ 605,000	\$ 522,708	\$ 579,200	\$ 561,924	\$ (17,276)	97.02%
Golf Cart Rental Fees	312,000	283,264	298,000	272,846	(25,154)	91.56%
Driving Range Fees	70,000	74,490	67,000	52,860	(14,140)	78.90%
Concession Sales	95,000	74,506	91,000	59,133	(31,867)	64.98%
Pro Shop Merchandise Sales	50,000	46,766	47,000	39,967	(7,033)	85.04%
Total Operating Revenues	1,132,000	1,001,735	1,082,200	986,730	(95,470)	91.18%
Non-Operating Revenues:						
Reimbursements	18,000	23,702	17,300	21,608	4,308	124.90%
Other	-	1,361	-	166		
Investment Income	-	1,819	-	1	1	0.00%
Total Non-Operating Revenues	18,000	26,882	17,300	21,775	4,309	125.87%
Total Revenues	1,150,000	1,028,617	1,099,500	1,008,505	(91,161)	91.72%
EXPENSES						
Operating Expenditures:						
Personal Services	707,380	677,651	687,780	687,562	218	99.97%
Supplies	100,740	82,346	91,220	71,341	19,879	78.21%
Pro Shop Merchandise	40,000	49,796	40,000	37,814	2,186	94.54%
Contractual Services	40,730	30,033	31,590	34,722	(3,132)	109.91%
Utilities	115,500	56,128	109,500	107,298	2,202	97.99%
Maintenance & Vehicle Charges	66,200	76,731	67,500	69,581	(2,081)	103.08%
Capital Outlay	1,140	1,140	1,000	-	1,000	0.00%
Capital Outlay - Lease Payments	78,000	81,027	78,000	78,052	(52)	100.07%
Total Operating Expenses	1,149,690	1,054,852	1,106,590	1,086,370	20,220	98.17%
Non-Operating Expenses:						
Transfers Out	-	-	-	-	-	0.00%
Total Non-Operating Expenses	-	-	-	-	-	0.00%
Total Expenses	1,149,690	1,054,852	1,106,590	1,086,370	20,220	98.17%
NET INCOME (LOSS)	\$ 310	\$ (26,235)	\$ (7,090)	\$ (77,865)	\$ (70,941)	
Year-End Activity:						
Contributions	-	-	-	-		
Depreciation	-	(203,771)	-	-		
TOTAL NET INCOME (LOSS)	\$ 310	\$ (230,006)	\$ (7,090)	\$ (77,865)		



CITY OF MESQUITE, TEXAS
Group Medical Insurance Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through September 30, 2020
PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Contributions - City:						
Medical Insurance	\$ 11,163,570	\$ 10,676,050	\$ 11,413,570	\$ 11,413,570	\$ -	100.00%
Life/Dental/Vision Insurance	1,330,000	1,364,087	1,325,000	1,408,427	83,427	106.30%
Contributions - Other:						
Employee - Medical	1,750,000	1,517,236	1,750,000	1,736,278	(13,722)	99.22%
Retirees - Medical	1,447,000	1,552,879	1,450,000	1,451,262	1,262	100.09%
Copay Health Clinic - Medical	32,500	35,911	32,500	35,402	2,902	108.93%
Copay Health Clinic - Pharmacy	330,000	353,803	330,000	330,726	726	100.22%
Critical Care	90,000	99,354	90,000	96,578	6,578	107.31%
Health Surcharge	110,000	140,888	110,000	114,884	4,884	104.44%
Stop Loss and Other Reimbursements	750,000	932,480	150,000	1,013,425	863,425	675.62%
Transfers In	-	-	-	500,000	500,000	0.00%
Total Revenues	17,003,070	16,672,688	16,651,070	18,100,552	1,449,482	108.71%
EXPENDITURES						
Operating Costs	241,410	75,160	168,700	79,082	89,618	46.88%
Health Claims	8,475,000	9,084,462	9,000,000	8,596,380	403,620	95.52%
HSA Employer Contributions	1,400,000	1,411,500	1,100,000	1,198,900	(98,900)	108.99%
Pharmaceutical Costs	2,550,000	2,230,912	2,250,000	2,054,655	195,345	91.32%
Health Clinic Operating	513,500	434,990	510,000	492,625	17,375	96.59%
Vision Claims	126,000	125,151	127,500	135,033	(7,533)	105.91%
Life/Dental/LT Disability/Critical Care	1,347,100	1,353,294	1,465,000	1,329,854	135,146	90.78%
Retirees Medical Supplemental	1,059,900	1,040,326	1,102,100	1,164,591	(62,491)	105.67%
Administrative Fee - Medical	125,200	212,909	267,000	328,453	(61,453)	123.02%
Stop Loss Coverage Fee	416,750	423,639	550,000	561,783	(11,783)	102.14%
Employee Wellness Program	12,240	11,250	15,000	2,769	12,231	18.46%
Employee Assistance Program	27,000	26,287	30,000	31,021	(1,021)	103.40%
Total Expenditures	16,294,100	16,429,880	16,585,300	15,975,146	610,154	96.32%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 708,970</u>	242,808	<u>\$ 65,770</u>	2,125,406	<u>\$ 2,059,636</u>	
FUND BALANCE - Beginning of Year		(4,591,722)		(4,348,914)		
FUND BALANCE - Current		<u>\$ (4,348,914)</u>		<u>\$ (2,223,508)</u>		



CITY OF MESQUITE, TEXAS
General Liability Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through September 30, 2020
PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Contributions - City:						
Workers Compensation	\$ 1,677,830	\$ 1,677,830	\$ 1,697,800	\$ 1,713,400	\$ 15,600	100.92%
General Fund Transfer	350,000	655,000	50,000	500,000	450,000	1000.00%
Water Sewer Fund Transfer	1,405,000	1,405,000	-	-	-	0.00%
General Liability Contribution	-	-	1,405,000	1,405,000	-	100.00%
Contributions - Other:						
Insured Losses	135,000	149,956	135,000	258,481	123,481	191.47%
Investment Income	30,000	42,726	28,000	21,813	(6,187)	77.90%
Total Revenues	<u>3,597,830</u>	<u>3,930,512</u>	<u>3,315,800</u>	<u>3,898,694</u>	<u>582,894</u>	117.58%
EXPENDITURES						
Risk Management Services	377,430	356,659	348,830	348,830	-	100.00%
Legal Services	155,000	184,492	230,000	226,997	3,003	98.69%
Unemployment Insurance	30,000	36,161	30,000	39,925	(9,925)	133.08%
Self-Insurance Premiums	800,000	837,620	950,000	950,454	(454)	100.05%
Employee Bonds	5,000	4,265	5,000	4,084	916	81.68%
Claims - Workers Compensation	1,600,000	1,184,979	900,000	1,019,123	(119,123)	113.24%
Claims - General Liability	425,000	777,625	550,000	478,653	71,347	87.03%
Claims - Reserve Adjustment	-	273,617	-	331,032	(331,032)	0.00%
Other	200,460	274,395	295,000	390,431	(95,431)	132.35%
Total Expenditures	<u>3,592,890</u>	<u>3,929,815</u>	<u>3,308,830</u>	<u>3,789,529</u>	<u>(480,699)</u>	114.53%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 4,940</u>	697	<u>\$ 6,970</u>	109,165	<u>\$ 102,195</u>	
FUND BALANCE - Beginning of Year		(489,178)		(515,481)		
FUND BALANCE - Current		<u>\$ (488,481)</u>		<u>\$ (406,316)</u>		



CITY OF MESQUITE, TEXAS
Hotel Occupancy Tax Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through September 30, 2020
PRELIMINARY - YEAR END AUDIT IN PROGRESS

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2019	Amended Budget	Year-to-Date 2020	Remaining Balance	%
REVENUES						
Hotel/Motel Tax	\$ 1,400,000	\$ 2,010,070	\$ 1,340,000	\$ 1,442,101	\$ 102,101	107.62%
Investment Income	25,000	52,504	28,000	31,500	3,500	112.50%
Total Revenues	1,425,000	2,062,574	1,368,000	1,473,601	105,601	107.72%
EXPENDITURES						
City Projects	335,000	234,317	373,000	354,430	18,570	95.02%
Mesquite Convention & Visitors Bureau	941,708	704,588	755,960	759,834	(3,874)	100.51%
Arts Council	174,000	234,506	181,140	177,341	3,799	97.90%
Historic Commission	174,000	234,506	181,140	177,336	3,804	97.90%
Total Expenditures	1,624,708	1,407,917	1,491,240	1,468,941	22,299	98.50%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (199,708)</u>	654,658	<u>\$ (123,240)</u>	4,660	<u>\$ 127,900</u>	
FUND BALANCE - Beginning of Year		1,726,816		2,381,474		
FUND BALANCE - Current		<u>\$ 2,381,474</u>		<u>\$ 2,386,134</u>		