

City of Mesquite, Texas

Year-to-Date Financial Report

As of March 31, 2021





CITY OF MESQUITE, TEXAS
General Fund
Balance Sheet
As of March 31, 2021

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 46,162,107	\$ 51,705,246
Receivables (net of allowance)	11,371,983	9,337,040
Inventory	1,288,625	1,023,407
Prepays	(968)	(9,290)
Accrued Interest	44,942	26,793
Due from Other Funds	-	-
Total Assets	<u>\$ 58,866,689</u>	<u>\$ 62,083,196</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 2,744,986	\$ 3,565,171
Deposits	266,361	291,434
Deferred Revenue	<u>9,732,464</u>	<u>8,183,660</u>
Total Liabilities	<u>12,743,811</u>	<u>12,040,265</u>
Fund Balance		
Non-Spendable	1,287,657	1,014,117
Assigned	3,254,073	2,897,755
Unassigned	<u>41,581,148</u>	<u>46,131,059</u>
Total Fund Balance	<u>46,122,878</u>	<u>50,042,931</u>
Total Liabilities and Fund Balance	<u>\$ 58,866,689</u>	<u>\$ 62,083,196</u>



CITY OF MESQUITE, TEXAS
General Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through March 31, 2021

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2020	Amended Budget	Year-to-Date 2021	Remaining Balance	%
REVENUES						
Taxes						
Ad valorem	\$ 59,806,870	\$ 58,563,801	\$ 60,983,410	\$ 60,824,556	\$ (158,854)	99.74%
Gross receipts	7,500,450	2,353,857	7,137,450	2,213,763	(4,923,687)	31.02%
Sales	33,505,000	12,064,477	33,605,000	12,010,987	(21,594,013)	35.74%
Licenses, permits, and fees	2,403,950	1,281,453	3,582,760	1,220,874	(2,361,886)	34.08%
Fines and forfeitures	2,902,000	1,253,277	2,900,000	1,001,367	(1,898,633)	34.53%
Investment Income	699,000	363,581	474,000	47,753	(426,247)	10.07%
Charges for service	15,790,980	6,451,945	16,606,080	6,502,880	(10,103,200)	39.16%
Intergovernmental	150,000	142,455	-	-	-	0.00%
Contributions and Donations	140,000	72,095	89,000	1,595	(87,405)	1.79%
Other revenues	957,950	361,631	814,100	318,421	(495,679)	0.00%
Transfers in	7,766,200	3,802,500	1,196,000	505,500	(690,500)	42.27%
Enterprise Funds PILOT/Franchise Fee	-	-	5,146,780	2,573,388	(2,573,392)	50.00%
Total Revenues	131,622,400	86,711,072	132,534,580	87,221,084	(45,313,496)	65.81%
EXPENDITURES						
General government	13,699,872	6,567,799	14,357,448	6,274,765	8,082,683	43.70%
Fire services	30,590,610	13,608,038	30,838,821	14,692,381	16,146,440	47.64%
Police services	39,250,380	17,968,201	41,105,000	18,674,577	22,430,423	45.43%
Public works	14,886,060	5,692,959	15,205,075	6,406,181	8,798,894	42.13%
Planning and development services	3,432,350	1,501,675	3,209,670	1,401,256	1,808,414	43.66%
Library services	2,538,330	1,164,764	2,654,750	1,090,844	1,563,906	41.09%
Parks and recreation operations	8,879,190	3,651,525	9,437,200	3,292,486	6,144,714	34.89%
Parks and recreation 4B reimbursement	(6,356,150)	(3,204,000)	(5,457,000)	(2,604,000)	(2,853,000)	47.72%
Housing and community services	2,080,760	996,249	2,121,680	850,702	1,270,978	40.10%
Neighborhood services	1,489,750	590,145	1,576,370	580,375	995,995	36.82%
Non-departmental						
Debt Service	18,114,000	14,550,000	17,316,040	11,079,300	6,236,740	63.98%
Insurance	1,497,630	748,815	1,564,440	784,803	779,637	50.17%
Public Safety Equipment	1,208,000	-	-	-	-	0.00%
Foreclosed Properties	1,500	578	2,500	674	1,826	26.96%
Reserve Appropriation	283,718	(553,260)	2,676,988	2,916,895	(239,907)	108.96%
Cost Allocation Reimbursements	-	-	(3,697,980)	(1,849,055)	(1,848,925)	50.00%
Total Expenditures	131,596,000	63,283,489	132,911,002	63,592,184	69,318,818	47.85%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 26,400</u>	<u>23,427,583</u>	<u>\$ (376,422)</u>	<u>23,628,900</u>	<u>\$ 24,005,322</u>	
FUND BALANCE - Beginning of Year		<u>22,695,295</u>		<u>26,414,031</u>		
FUND BALANCE - Current		<u>\$ 46,122,878</u>		<u>\$ 50,042,931</u>		



CITY OF MESQUITE, TEXAS
General Fund
Expenditure Detail
Year-to-Date Through March 31, 2021

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2020	Amended Budget	Year-to-Date 2021	Remaining Balance	%
General Government						
City Council	\$ 134,980	\$ 85,226	\$ 140,810	\$ 60,675	\$ 80,135	43.09%
City Manager	1,560,922	753,788	1,344,992	679,400	665,592	50.51%
Economic Development	377,451	127,922	340,729	42,329	298,400	12.42%
Communications and Marketing	555,940	210,899	567,080	216,249	350,831	38.13%
Mesquite Art Center	173,140	61,109	178,150	61,283	116,867	34.40%
Building Maintenance	2,588,719	1,312,856	2,867,720	1,187,788	1,679,932	41.42%
City Secretary	594,480	343,118	726,220	257,228	468,992	35.42%
City Attorney	1,497,800	761,844	1,471,710	629,598	842,112	42.78%
Human Resource Administration	1,324,470	571,620	1,455,340	648,791	806,549	44.58%
Risk Management	-	(19,484)	-	(34,274)	34,274	0.00%
Finance Administration	559,120	336,306	704,777	301,615	403,162	42.80%
Accounting	594,900	267,794	674,040	298,855	375,185	44.34%
Warehouse	333,220	132,313	333,810	146,800	187,010	43.98%
Print Shop/Mailroom	350,280	166,572	369,750	170,013	199,737	45.98%
Purchasing	497,030	236,764	503,160	243,598	259,562	48.41%
Transportation Pool	-	(183)	-	75	(75)	0.00%
Central Copy	-	(1,788)	-	19,908	(19,908)	0.00%
Tax Office	816,690	547,214	920,510	451,558	468,952	49.06%
Municipal Court	1,289,050	565,417	1,412,360	645,820	766,540	45.73%
Budget and Financial Analysis	451,680	150,653	346,290	150,588	195,702	43.49%
IT Telecommunications	-	(42,162)	-	96,868	(96,868)	0.00%
Total General Government	13,699,872	6,567,799	14,357,448	6,274,765	8,082,683	43.70%
Fire Services						
Fire Administration	1,241,240	688,609	1,210,870	763,535	447,335	63.06%
Fire Operations	25,824,120	10,836,646	25,872,260	11,535,588	14,336,672	44.59%
Emergency Medical Services	1,220,440	592,371	1,289,431	694,279	595,152	53.84%
Fire Prevention	1,563,540	800,012	1,605,060	736,570	868,490	45.89%
Fire Training	497,740	587,382	606,320	838,765	(232,445)	138.34%
Emergency Management	243,530	103,018	254,880	123,644	131,236	48.51%
Total Fire Services	30,590,610	13,608,038	30,838,821	14,692,381	16,146,440	47.64%
Police Services						
Police Administration	1,249,320	557,159	1,213,500	525,653	687,847	43.32%
Police Patrol/Traffic	19,785,230	8,348,671	20,999,150	8,789,339	12,209,811	41.86%
Police Criminal Investigation	7,777,250	4,114,128	7,887,310	3,935,568	3,951,742	49.90%
Police School Resource Officers	1,556,430	1,241,718	1,702,220	1,269,797	432,423	74.60%
Police Technical Services	7,395,370	2,988,064	7,457,520	3,365,715	4,091,805	45.13%
Police Staff Support	1,486,780	718,462	1,845,300	788,505	1,056,795	42.73%
Total Police Services	39,250,380	17,968,201	41,105,000	18,674,577	22,430,423	45.43%
Public Works						
Public Works Administration	556,140	225,228	532,380	343,328	189,052	64.49%
Traffic Engineering	1,234,530	586,496	1,290,380	610,396	679,984	47.30%
Street Lighting	1,195,870	538,946	1,166,460	445,935	720,525	38.23%
Engineering	(410,210)	(335,676)	(489,770)	(469,799)	(19,971)	95.92%
Solid Waste Collection-Residential	6,357,990	2,631,077	6,726,921	2,896,454	3,830,467	43.06%
Compost Facility Operations	503,280	301,739	546,940	246,514	300,426	45.07%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			%
	Amended Budget	Year-to-Date 2020	Amended Budget	Year-to-Date 2021	Remaining Balance	
Street Maintenance	3,710,410	1,456,517	3,946,360	1,645,777	2,300,583	41.70%
Service Center	1,738,050	288,632	1,485,404	687,576.00	797,828	46.29%
Total Public Works	14,886,060	5,692,959	15,205,075	6,406,181	8,798,894	42.13%
Planning and Development Services						
Planning and Development Admin	305,940	145,088	321,450	143,953	177,497	44.78%
Building Inspection	1,849,330	790,706	1,639,640	798,826	840,814	48.72%
Licensing and Compliance (Food Insp)	572,050	254,718	594,170	246,606	347,564	41.50%
Planning and Zoning	538,030	191,472	482,590	160,405	322,185	33.24%
Historic Preservation	117,000	104,190	121,820	51,466	70,354	42.25%
Repair and Demolition	50,000	15,500	50,000	-	50,000	0.00%
Total Planning and Development Svcs	3,432,350	1,501,675	3,209,670	1,401,256	1,808,414	43.66%
Library Services						
Administration	969,495	496,760	1,036,930	499,493	537,437	48.17%
North Branch	685,543	299,682	708,430	253,326	455,104	35.76%
Central Branch	883,292	368,321	909,390	338,025	571,365	37.17%
Total Library Services	2,538,330	1,164,764	2,654,750	1,090,844	1,563,906	41.09%
Parks and Recreation						
Parks and Recreation Administration	715,160	335,071	772,230	338,221	434,009	43.80%
Parks Operations	3,897,610	1,657,577	4,486,010	1,758,845	2,727,165	39.21%
Tennis	137,210	92,619	146,760	31,687.00	115,073	21.59%
Special Events	262,000	119,099	110,000	55,710	54,290	50.65%
Recreation	3,340,570	1,368,843	3,400,580	1,031,416	2,369,164	30.33%
Pools	526,640	78,317	521,620	76,607	445,013	14.69%
Total Parks and Recreation	8,879,190	3,651,525	9,437,200	3,292,486	6,144,714	34.89%
Parks and Recreation - 4B Reimbursement	(6,356,150)	(3,204,000)	(5,457,000)	(2,604,000)	(2,853,000)	47.72%
Housing and Community Services						
Community Services Administration	129,240	55,245	141,370	61,155	80,215	43.26%
Public Health Clinic	116,860	45,301	27,060	9,133	17,927	33.75%
Mesquite Public Transportation	190,000	228,528	-	-	-	0.00%
Volunteer Services	115,560	46,512	122,080	44,770	77,310	36.67%
Animal Services	1,529,100	620,665	1,831,170	735,644	1,095,526	40.17%
Total Housing and Community Svcs	2,080,760	996,249	2,121,680	850,702	1,270,978	40.10%
Neighborhood Services						
Neighborhood Services Administration	310,420	130,134	292,200	129,100	163,100	44.18%
Environmental Code Inspection	987,510	383,330	1,083,460	394,596	688,864	36.42%
Neighborhood Vitality	191,820	76,681	23,500	48,296	(24,796)	205.51%
Rental CO Program	-	-	177,210	8,383	168,827	0.00%
Total Neighborhood Services	1,489,750	590,145	1,576,370	580,375	995,995	36.82%
Non-Departmental						
Debt Service	18,114,000	14,550,000	17,316,040	11,079,300	6,236,740	63.98%
Insurance	1,497,630	748,815	1,564,440	784,803	779,637	50.17%
Public Safety Equipment	1,208,000	-	-	-	-	0.00%
Foreclosed Properties	1,500	578	2,500	674	1,826	26.96%
Reserve Appropriation	283,718	(553,260)	2,676,988	2,916,895	(239,907)	108.96%
Cost Allocation Reimbursements	-	-	(3,697,980)	(1,849,055)	(1,848,925)	50.00%
Total Non Departmental	21,104,848	14,746,133	17,861,988	12,932,617	4,929,371	72.40%
TOTAL GENERAL FUND EXPENDITURES	\$ 131,596,000	\$ 63,283,489	\$ 132,911,002	\$ 63,592,184	\$ 69,318,818	47.85%



CITY OF MESQUITE, TEXAS
(4B) Mesquite Quality of Life Corporation
Balance Sheet with Revenue & Expenditures
As of March 31, 2021

Description	Prior Year	Current Year
ASSETS		
Pooled cash and investments	\$ (246,274)	\$ 2,367,237
Sales Tax Receivable	-	-
Intergovernmental Receivable	880,482	2,292,422
Accrued Interest	1,205	768
Total Assets	<u>\$ 635,413</u>	<u>\$ 4,660,427</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 37,389	\$ 32,601
Retainage Payable	258,135	243,786
Deferred Revenue	-	2,292,422
Accrued Expenditures	-	-
Total Liabilities	<u>295,524</u>	<u>2,568,809</u>
Fund Balance		
Beginning Balance	<u>5,498,271</u>	<u>2,585,784</u>
Add Revenues:		
Sales Tax	3,997,589	3,969,468
Investment Income	12,374	1,930
Intergovernmental	(1,696,250)	-
Contributions and Donations	232,653	67,076
Other Revenues	389,463	-
Total Revenues	<u>2,935,829</u>	<u>4,038,474</u>
Less Expenditures:		
Quality of Life Corporation Administration	150,000	150,000
Transportation	1,072,566	2,564
Parks and Recreation	5,728,186	3,300,076
Airport	63,460	-
Transfers Out - Debt Service	1,080,000	1,080,000
Total Expenditures	<u>8,094,212</u>	<u>4,532,640</u>
Ending Fund Balance	<u>339,888</u>	<u>2,091,618</u>
Total Liabilities and Fund Balance	<u><u>\$ 635,413</u></u>	<u><u>\$ 4,660,427</u></u>



CITY OF MESQUITE, TEXAS
Water Sewer Operating Fund
Working Capital Report
As of March 31, 2021

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 33,147,682	\$ 42,063,757
Receivables (net of allowance)	4,992,743	5,036,725
Inventory	302,913	351,947
Accrued Interest	45,809	28,692
Total Current Assets	38,489,147	47,481,121
CURRENT LIABILITIES		
Accounts Payable	148,720	189,765
Deposits	4,337,736	4,678,836
Accrued Compensated Absences - current	203,742	177,512
Total Current Liabilities	4,690,199	5,046,113
CURRENT WORKING CAPITAL	<u>\$ 33,798,948</u>	<u>\$ 42,435,008</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ 8,636,060</u></u>



CITY OF MESQUITE, TEXAS
Water and Sewer Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through March 31, 2021

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2020	Amended Budget	Year-to-Date 2021	Remaining Balance	%
REVENUES						
Operating Revenues:						
Water Sales	\$ 37,674,860	\$ 15,250,749	\$ 37,674,860	\$ 14,399,598	\$ (23,275,262)	38.22%
Water Taps & Connections	25,000	19,631	25,000	52,079	27,079	208.32%
Penalties and Admin Fees	1,003,000	620,674	1,050,000	446,966	(603,034)	42.57%
Sale of Bulk Water	1,150,000	1,007,672	1,750,000	1,144,442	(605,558)	65.40%
Sewer Service Charges	30,642,220	12,963,272	30,642,220	12,307,895	(18,334,325)	40.17%
Sewer Taps & Connections	60,000	171,550	60,000	183,200	123,200	305.33%
Other Charges for Service	17,000	9,001	17,000	3,556	(13,444)	20.92%
Total Operating Revenues	70,572,080	30,042,548	71,219,080	28,537,736	(42,681,344)	40.07%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,500,000	776,596	1,500,000	846,409	(653,591)	56.43%
Other	1,000,000	627,218	800,000	168,660	(631,340)	21.08%
Total Non-Operating Revenues	2,500,000	1,403,814	2,300,000	1,015,069	(1,284,931)	44.13%
Total Revenues	73,072,080	31,446,362	73,519,080	29,552,805	(43,966,275)	40.20%
EXPENSES						
Operating Expenditures:						
Finance - Collections	3,016,980	1,365,031	2,527,440	1,155,715	1,371,725	45.73%
Water & Sewer Administration	651,220	304,851	879,700	474,944	404,756	53.99%
Infrastructure Management	179,500	76,105	222,380	74,549	147,831	33.52%
GIS Operations	793,363	423,566	748,030	328,308	419,722	43.89%
Water Production	26,585,270	13,115,020	26,665,770	13,137,883	13,527,887	49.27%
Meter Services	1,151,430	529,387	1,198,870	498,558	700,312	41.59%
Water Distribution	2,235,069	1,001,973	2,370,410	912,118	1,458,292	38.48%
Wastewater Collection	1,795,630	736,798	1,849,000	741,948	1,107,052	40.13%
Wastewater Treatment	11,041,500	6,327,121	11,591,000	5,666,084	5,924,916	48.88%
Chiller Plant Operations	439,450	177,739	421,450	120,344	301,106	28.55%
Total Operating Expenses	47,889,412	24,057,591	48,474,050	23,110,451	25,363,599	47.68%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,500,000	845,570	1,500,000	846,409	653,591	56.43%
Water & Sewer General Fund Transfer	5,870,400	2,935,200	481,170	320,780	160,390	66.67%
Water & Sewer Debt Service Transfer	10,760,160	8,465,000	9,689,220	9,114,870	574,350	94.07%
Water & Sewer Insurance	1,405,000	692,550	989,480	494,738	494,742	50.00%
Water & Sewer Capital	831,896	175,216	589,540	122,190	467,350	20.73%
Water & Sewer Reserves	785,000	149,502	955,000	(773,324)	1,728,324	-80.98%
Water & Sewer Cost Allocations	-	-	5,928,520	2,964,255	2,964,265	50.00%
Total Non-Operating Expenses	21,152,456	13,263,038	20,132,930	13,089,918	7,043,012	65.02%
Total Expenses	69,041,868	37,320,629	68,606,980	36,200,369	32,406,611	52.76%
NET INCOME (LOSS)	\$ 4,030,212	\$ (5,874,266)	\$ 4,912,100	\$ (6,647,564)	\$ (11,559,664)	
Year-End Activity:						
Contributions	-	-	-	-	-	
Debt Deferred Offering Cost	-	-	-	-	-	
Depreciation	-	-	-	-	-	
TOTAL NET INCOME (LOSS)	\$ 4,030,212	\$ (5,874,266)	\$ 4,912,100	\$ (6,647,564)		



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Working Capital Report
As of March 31, 2021

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 469,009	\$ 624,605
Receivables	324,354	606,432
Accrued Interest	1,886	1,015
Total Current Assets	795,250	1,232,052
CURRENT LIABILITIES		
Accounts Payable	15,914	4
Deposits	1,056	1,056
Total Current Liabilities	16,970	1,060
CURRENT WORKING CAPITAL	<u>\$ 778,280</u>	<u>\$ 1,230,992</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ 452,712</u></u>



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through March 31, 2021

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2020	Amended Budget	Year-to-Date 2021	Remaining Balance	%
REVENUES						
Operating Revenues:						
Residential Drainage Charge	\$ 2,225,000	\$ 988,784	\$ 2,236,130	\$ 755,176	\$ (1,480,954)	33.77%
Commercial Drainage Charge	2,280,000	1,136,751	2,660,000	1,300,935	(1,359,065)	48.91%
Total Operating Revenues	4,505,000	2,125,534	4,896,130	2,056,111	(2,840,019)	
Non-Operating Revenues:						
Interest on Investments	26,000	16,853	20,000	1,413	(18,587)	7.07%
Transfers In	-	-	-	-	-	0.00%
Total Non-Operating Revenues	26,000	16,853	20,000	1,413	(18,587)	
Total Revenues	4,531,000	2,142,387	4,916,130	2,057,524	(2,858,606)	41.85%
EXPENSES						
Operating Expenditures:						
Personal Services	648,460	288,449	857,270	318,988	538,282	37.21%
Supplies	11,110	4,540	9,040	1,280	7,760	14.16%
Contractual Services	246,380	150,819	270,125	161,196	108,929	59.67%
Capital Outlay	410,000	1,465	136,324	90,248	46,076	66.20%
Total Operating Expenses	1,315,950	445,273	1,272,759	571,712	654,971	44.92%
Non-Operating Expenses:						
General Fund - Cost Allocation	574,800	287,400	674,270	337,130	337,140	50.00%
Debt Service	464,610	460,610	305,100	301,100	4,000	98.69%
Transfers Out - Projects	2,000,000	1,250,000	2,250,000	1,250,000	1,000,000	55.56%
Total Non-Operating Expenses	3,039,410	1,998,010	3,229,370	1,888,230	1,341,140	58.47%
Total Expenses	4,355,360	2,443,283	4,502,129	2,459,942	1,996,111	54.64%
NET INCOME (LOSS)	\$ 175,640	\$ (300,897)	\$ 414,001	\$ (402,418)	\$ (862,495)	
Year-End Activity:						
Contributions	-	-	-	-	-	
Debt Deferred Offering Cost	-	-	-	-	-	
Depreciation	-	-	-	-	-	
TOTAL NET INCOME (LOSS)	\$ 175,640	\$ (300,897)	\$ 414,001	\$ (402,418)		



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Working Capital Report
As of March 31, 2021

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 143,748	\$ 296,631
Receivables (net of allowance)	19,776	37,687
Interest Income	81	144
Inventory	43,263	52,094
Total Current Assets	206,868	386,556
CURRENT LIABILITIES		
Accounts payable	16,928	(6)
Due to Capital Projects Fund	-	150,000
Deposits	41,873	48,319
Total Current Liabilities	58,801	198,313
CURRENT WORKING CAPITAL	<u>\$ 148,067</u>	<u>\$ 188,243</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ 40,176</u></u>



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Statement of Revenues and Expenditures
Year-to-Date Through March 31, 2021

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2020	Amended Budget	Year-to-Date 2021	Remaining Balance	%
REVENUES						
Operating Revenues:						
Hangar Rentals	\$ 767,110	\$ 349,521	\$ 857,500	\$ 418,095	\$ (439,405)	48.76%
Tie Downs	5,040	8,923	5,940	14,205	8,265	239.14%
Fuel Sales	1,413,560	583,802	1,274,500	590,482	(684,018)	46.33%
Oil Sales	2,800	1,481	3,100	2,843	(257)	91.71%
Airport Lease Receipts	26,670	18,138	29,850	17,498	(12,352)	58.62%
Pilot Supplies	12,500	2,563	25,000	3,520	(21,480)	14.08%
Tenant Utility Receipts	6,600	3,070	10,000	2,977	(7,023)	29.77%
Total Operating Revenues	2,234,280	967,498	2,205,890	1,049,620	(1,156,270)	47.58%
Non-Operating Revenues:						
Reimbursements	50,000	-	50,000	-	(50,000)	0.00%
Interest on Investments	-	809	-	-	-	0.00%
Other	-	280	-	-	-	0.00%
Total Non-Operating Revenues	50,000	1,089	50,000	-	(50,000)	0.00%
Total Revenues	2,284,280	968,587	2,255,890	1,049,620	(1,206,270)	46.53%
EXPENSES						
Operating Expenditures:						
Personal Services	552,210	229,446	610,060	231,975	378,085	38.02%
Supplies - Other	26,700	17,382	23,750	12,437	11,313	52.37%
Supplies - Fuel	910,860	337,712	824,500	336,445	488,055	40.81%
Contractual Services	537,360	200,528	546,290	148,707	397,583	27.22%
Capital Outlay	26,500	32,998	6,000	-	6,000	0.00%
Total Operating Expenses	2,053,630	818,066	2,010,600	729,564	1,281,036	36.29%
Non-Operating Expenses:						
Transfers Out - Debt	199,810	99,000	199,810	99,000	100,810	49.55%
Total Non-Operating Expenses	199,810	99,000	199,810	99,000	100,810	49.55%
Total Expenses	2,253,440	917,066	2,210,410	828,564	1,381,846	37.48%
NET INCOME (LOSS)	\$ 30,840	\$ 51,521	\$ 45,480	\$ 221,056	\$ 175,576	
Year-End Activity:						
Contributions	-	-	-	-	-	
Depreciation	-	-	-	-	-	
TOTAL NET INCOME (LOSS)	\$ 30,840	\$ 51,521	\$ 45,480	\$ 221,056		



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Working Capital Report
As of March 31, 2021

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ (188,222)	\$ (93,303)
Receivables (net of allowance)	-	-
Interest Income	0	26
Inventory	8,883	8,098
Total Current Assets	(179,339)	(85,179)
CURRENT LIABILITIES		
Accounts Payable	7,823	9,352
Total Current Liabilities	7,823	9,352
CURRENT WORKING CAPITAL	<u>\$ (187,162)</u>	<u>\$ (94,531)</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ 92,631</u></u>



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Statement of Revenues and Expenditures
Year-to-Date Through March 31, 2021

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2020	Amended Budget	Year-to-Date 2021	Remaining Balance	%
REVENUES						
Operating Revenues:						
Green Fees	\$ 623,150	\$ 196,916	\$ 623,150	\$ 260,293	\$ (362,857)	41.77%
Golf Cart Rental Fees	321,360	101,710	321,360	160,423	(160,937)	49.92%
Driving Range Fees	72,100	29,301	72,100	38,390	(33,710)	53.25%
Concession Sales	97,850	25,371	97,850	24,024	(73,826)	24.55%
Pro Shop Merchandise Sales	51,500	14,269	51,500	16,289	(35,211)	31.63%
Total Operating Revenues	1,165,960	367,568	1,165,960	499,419	(666,541)	42.83%
Non-Operating Revenues:						
Reimbursements	18,540	-	18,540	-	(18,540)	0.00%
Other	-	-	-	88	88	0.00%
Investment Income	-	1	-	64	1	0.00%
Total Non-Operating Revenues	18,540	1	18,540	152	(18,451)	0.82%
Total Revenues	1,184,500	367,569	1,184,500	499,571	(684,992)	42.18%
EXPENSES						
Operating Expenditures:						
Personal Services	728,170	293,175	739,260	300,943	438,317	40.71%
Supplies	101,220	34,441	101,220	24,381	76,839	24.09%
Pro Shop Merchandise	40,000	11,193	40,000	10,812	29,188	27.03%
Contractual Services	36,590	20,311	36,590	21,608	14,982	59.05%
Utilities	115,500	73,175	110,500	32,367	78,133	29.29%
Maintenance & Vehicle Charges	66,700	24,591	75,750	19,387	56,363	25.59%
Capital Outlay	1,000	-	1,000	-	1,000	0.00%
Capital Outlay - Lease Payments	78,000	39,018	78,000	51,686	26,314	66.26%
Total Operating Expenses	1,167,180	495,904	1,182,320	461,184	721,136	39.01%
Non-Operating Expenses:						
Transfers Out	-	-	-	-	-	0.00%
Total Non-Operating Expenses	-	-	-	-	-	0.00%
Total Expenses	1,167,180	495,904	1,182,320	461,184	721,136	39.01%
NET INCOME (LOSS)	<u>\$ 17,320</u>	<u>\$ (128,336)</u>	<u>\$ 2,180</u>	<u>\$ 38,387</u>	<u>\$ 36,144</u>	
Year-End Activity:						
Contributions	-	-	-	-		
Depreciation	-	-	-	-		
TOTAL NET INCOME (LOSS)	<u>\$ 17,320</u>	<u>\$ (128,336)</u>	<u>\$ 2,180</u>	<u>\$ 38,387</u>		



CITY OF MESQUITE, TEXAS
Group Medical Insurance Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through March 31, 2021

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2020	Amended Budget	Year-to-Date 2021	Remaining Balance	%
REVENUES						
Contributions - City:						
Medical Insurance	\$ 11,413,570	\$ 5,706,785	\$ 11,813,040	4,949,127	\$ (6,863,913)	41.90%
Life/Dental/Vision Insurance	1,325,000	690,311	1,325,000	705,984	(619,016)	53.28%
Contributions - Other:						
Employee - Medical	1,750,000	838,011	1,811,250	885,580	(925,670)	48.89%
Retirees - Medical	1,450,000	694,163	1,500,750	821,977	(678,773)	54.77%
Copoly Health Clinic - Medical	32,500	12,785	32,500	16,733	(15,767)	51.49%
Copoly Health Clinic - Pharmacy	330,000	130,163	330,000	133,740	(196,260)	40.53%
Critical Care	90,000	48,795	90,000	46,067	(43,933)	51.19%
Health Surcharge	110,000	60,884	110,000	50,697	(59,303)	46.09%
Stop Loss and Other Reimbursements	150,000	1,001,451	150,000	227,530	77,530	151.69%
Transfers In	-	-	500,000	500,000	-	0.00%
 Total Revenues	 16,651,070	 9,183,349	 17,662,540	 8,337,435	 (9,325,105)	 47.20%
EXPENDITURES						
Operating Costs	242,900	49,878	168,710	54,811	113,899	32.49%
Health Claims	8,590,000	4,946,801	9,360,000	4,968,246	4,391,754	53.08%
HSA Employer Contributions	1,200,000	915,150	1,100,000	716,850	383,150	65.17%
Pharmaceutical Costs	2,550,000	979,438	2,250,000	1,144,265	1,105,735	50.86%
Health Clinic Operating	510,000	170,583	511,000	228,912	282,088	44.80%
Vision Claims	127,500	79,695	127,500	33,791	93,709	26.50%
Life/Dental/LT Disability/Critical Care	1,465,000	613,486	1,465,000	688,541	776,459	47.00%
Retirees Medical Supplemental	1,102,100	676,522	1,102,100	689,678	412,422	62.58%
Administrative Fee - Medical	207,000	106,543	325,000	139,802	185,198	43.02%
Stop Loss Coverage Fee	450,000	252,297	700,000	321,729	378,271	45.96%
Employee Wellness Program	15,000	1,907	15,000	411	14,589	2.74%
Employee Assistance Program	30,000	16,525	30,000	14,393	15,607	47.98%
 Total Expenditures	 16,489,500	 8,808,824	 17,154,310	 9,001,429	 8,152,881	 52.47%
 INCREASE (DECREASE) IN FUND BALANCE	 <u>\$ 161,570</u>	 374,525	 <u>\$ 508,230</u>	 (663,994)	 <u>\$ (1,172,224)</u>	
 FUND BALANCE - Beginning of Year		 (4,348,914)		 (1,755,393)		
 FUND BALANCE - Current		 <u>\$ (3,974,389)</u>		 <u>\$ (2,419,387)</u>		



CITY OF MESQUITE, TEXAS
General Liability Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through March 31, 2021

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2020	Amended Budget	Year-to-Date 2021	Remaining Balance	%
REVENUES						
Contributions - City:						
Workers Compensation	\$ 1,697,800	\$ 856,700	\$ 1,902,960	\$ 962,480	\$ (940,480)	50.58%
Water Sewer Fund Transfer	1,405,000	692,550	-	-	-	0.00%
General Liability Contribution			1,500,000	750,572	(749,428)	50.04%
Contributions - Other:						
Insured Losses	135,000	103,565	135,000	118,228	(16,772)	87.58%
Investment and Other Income	30,000	16,659	28,000	1,643	(26,357)	5.87%
Total Revenues	3,267,800	1,669,474	3,565,960	1,832,923	(1,733,037)	51.40%
EXPENDITURES						
Risk Management Services	394,520	180,000	320,510	180,000	140,510	56.16%
Legal Services	230,000	106,255	230,000	50,772	179,228	22.07%
Unemployment Insurance	30,000	1,335	30,000	81,622	(51,622)	272.07%
Self-Insurance Premiums	800,000	520,372	950,000	571,095	378,905	60.12%
Employee Bonds	5,000	2,309	5,000	1,884	3,116	37.68%
Claims - Workers Compensation	1,250,000	399,113	1,250,000	744,995	505,005	59.60%
Claims - General Liability	425,000	192,178	550,000	197,040	352,960	35.83%
Other	133,280	167,695	172,381	33,965	138,416	19.70%
Total Expenditures	3,267,800	1,569,256	3,507,891	1,861,373	1,646,518	53.06%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ -</u>	<u>100,217</u>	<u>\$ 58,069</u>	<u>(28,450)</u>	<u>\$ (86,519)</u>	
FUND BALANCE - Beginning of Year		<u>(515,481)</u>		<u>(416,189)</u>		
FUND BALANCE - Current		<u>\$ (415,264)</u>		<u>\$ (444,639)</u>		



CITY OF MESQUITE, TEXAS
Hotel Occupancy Tax Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through March 31, 2021

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2020	Amended Budget	Year-to-Date 2021	Remaining Balance	%
REVENUES						
Hotel/Motel Tax	\$ 1,600,000	\$ 881,592	\$ 1,260,000	\$ 642,772	\$ (617,228)	51.01%
Investment Income	28,000	24,745	28,000	1,418	(26,582)	5.06%
Total Revenues	1,628,000	906,337	1,288,000	644,190	(643,810)	50.01%
EXPENDITURES						
City Projects	337,400	96,041	603,700	70,825	532,875	11.73%
Mesquite Convention & Visitors Bureau	975,848	374,536	720,650	283,308	437,342	39.31%
Arts Council	185,710	105,718	169,720	65,796	103,924	38.77%
Historic Commission	185,710	105,713	169,720	65,796	103,924	38.77%
Total Expenditures	1,684,668	682,008	1,663,790	485,725	1,178,065	29.19%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (56,668)</u>	224,329	<u>\$ (375,790)</u>	158,465	<u>\$ 534,255</u>	
FUND BALANCE - Beginning of Year		<u>2,381,474</u>		<u>2,385,558</u>		
FUND BALANCE - Current		<u>\$ 2,605,803</u>		<u>\$ 2,544,023</u>		