

City of Mesquite, Texas

Year-to-Date Financial Report

As of June 30, 2019





CITY OF MESQUITE, TEXAS
General Fund
Balance Sheet
As of June 30, 2019

Description	Prior Year	Current Year
ASSETS		
Pooled Cash and Investments	\$ 24,847,778	\$ 26,371,558
Receivables (net of allowance)	8,427,367	9,365,344
Inventory	1,059,042	907,347
Prepays	31,375	10,939
Accrued Interest	27,674	34,150
Due from Other Funds	-	-
Total Assets	\$ 34,393,236	\$ 36,689,337
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	\$ 3,622,741	\$ 3,158,068
Deposits	355,567	280,982
Deferred Revenue	6,969,619	8,018,585
Total Liabilities	10,947,927	11,457,635
Fund Balance		
Non-Spendable	1,090,417	918,285
Assigned	2,100,079	2,182,706
Unassigned	20,254,813	22,130,711
Total Fund Balance	23,445,309	25,231,702
Total Liabilities and Fund Balance	\$ 34,393,236	\$ 36,689,337



CITY OF MESQUITE, TEXAS
General Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Budget Variance	%
REVENUES						
Taxes						
Ad valorem	\$ 47,952,000	\$ 47,925,778	\$ 55,424,000	\$ 55,307,290	\$ (116,710)	99.79%
Gross receipts	7,560,000	4,242,067	7,625,000	4,176,430	(3,448,570)	54.77%
Sales	32,520,000	19,110,435	33,105,000	19,539,694	(13,565,306)	59.02%
Licenses, permits, and fees	2,206,100	1,512,222	2,263,100	1,631,076	(632,024)	72.07%
Fines and forfeitures	2,872,000	1,857,586	2,902,000	2,108,367	(793,633)	72.65%
Investment Income	300,000	271,656	449,000	613,026	164,026	136.53%
Charges for service	13,766,100	9,032,943	14,990,980	10,206,475	(4,784,505)	68.08%
Intergovernmental	150,000	75,991	150,000	101,389	(48,611)	67.59%
Contributions and Donations	40,000	104,689	140,000	108,283	(31,717)	77.35%
Other revenues	842,100	656,554	957,950	344,095	(613,855)	35.92%
Transfers in	5,750,000	4,206,600	5,750,000	4,305,733	(1,444,267)	74.88%
Total Revenues	113,958,300	88,996,522	123,757,030	98,441,858	(25,315,172)	79.54%
EXPENDITURES						
General government	12,405,194	9,162,100	12,994,744	10,108,662	2,886,082	77.79%
Fire services	26,870,001	20,458,394	28,773,472	21,380,066	7,393,406	74.30%
Police services	33,814,708	25,576,648	36,475,740	27,159,446	9,316,294	74.46%
Public works	13,113,487	8,683,837	13,808,110	9,614,489	4,193,621	69.63%
Planning and development services	2,637,690	2,058,661	3,146,340	2,059,753	1,086,587	65.47%
Library services	2,176,610	1,523,094	2,153,840	1,484,066	669,774	68.90%
Parks and recreation operations	7,814,917	5,782,190	8,200,030	5,724,608	2,475,422	69.81%
Parks and recreation 4B reimbursement	(7,085,650)	(5,850,000)	(5,854,850)	(4,500,000)	(1,354,850)	76.86%
Housing and community services	1,837,270	1,198,071	1,754,690	1,324,443	430,247	75.48%
Neighborhood services	1,317,069	807,432	1,503,310	886,095	617,215	58.94%
Non-departmental						
Debt Service	15,500,000	14,700,000	18,000,000	16,650,000	1,350,000	92.50%
Insurance	1,334,600	739,566	1,444,480	1,083,360	361,120	75.00%
Public Safety Equipment	1,680,000	-	452,000	-	452,000	0.00%
Foreclosed Properties	2,000	1,477	1,500	1,117	383	74.49%
Reserve Appropriation	867,880	939,717	887,110	1,147,504	(260,394)	129.35%
Total Expenditures	114,285,775	85,781,187	123,740,516	94,123,610	29,616,906	76.07%
INCREASE (DECREASE) IN FUND BALANCE	\$ (327,475)	3,215,335	\$ 16,514	4,318,248	\$ 4,301,735	
FUND BALANCE - Beginning of Year		20,229,974		20,913,454		
FUND BALANCE - Current		\$ 23,445,309		\$ 25,231,702		



CITY OF MESQUITE, TEXAS
General Fund
Expenditure Detail
Year-to-Date Through June 30, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Budget Variance	%
General Government						
City Council	\$ 147,190	\$ 97,671	\$ 157,490	\$ 84,012	\$ 73,478	53.34%
City Manager	1,390,900	934,538	1,478,692	1,004,742	473,950	67.95%
Economic Development	390,530	253,161	417,569	286,472	131,097	68.60%
Communications and Marketing	600,780	382,416	541,783	374,438	167,345	69.11%
Mesquite Art Center	111,410	83,079	131,330	100,735	30,595	76.70%
Building Maintenance	2,569,380	1,861,929	2,591,910	1,986,642	605,268	76.65%
City Secretary	498,950	434,665	513,590	379,494	134,096	73.89%
City Attorney	1,183,120	871,190	1,375,720	1,054,726	320,994	76.67%
Human Resource Administration	1,123,600	838,989	1,183,450	893,177	290,273	75.47%
Risk Management	47,000	(15,391)	-	(4,082)	4,082	0.00%
Finance Administration	357,340	251,961	311,010	401,309	(90,299)	129.03%
Accounting	498,500	428,953	575,950	429,820	146,130	74.63%
Warehouse	242,510	180,164	250,800	197,447	53,353	78.73%
Print Shop/Mailroom	261,180	186,773	268,390	230,610	37,780	85.92%
Purchasing	423,380	314,596	440,390	336,958	103,432	76.51%
Transportation Pool	-	(996)	-	(1,416)	1,416	0.00%
Central Copy	-	(74,104)	-	14,353	(14,353)	0.00%
Tax Office	756,320	624,406	808,470	732,092	76,378	90.55%
Municipal Court	1,180,210	930,823	1,296,170	974,695	321,475	75.20%
Budget and Financial Analysis	413,700	293,472	441,260	312,674	128,586	70.86%
IT Telecommunications	209,194	283,806	210,770	319,762	(108,992)	151.71%
Total General Government	12,405,194	9,162,100	12,994,744	10,108,662	2,886,082	77.79%
Fire Services						
Fire Administration	1,242,462	1,069,619	1,264,372	1,126,307	138,065	89.08%
Fire Operations	22,496,820	16,431,847	24,087,040	17,085,742	7,001,298	70.93%
Emergency Medical Services	1,147,978	897,800	1,184,780	878,997	305,783	74.19%
Fire Prevention	1,283,030	1,022,882	1,512,010	1,210,956	301,054	80.09%
Fire Training	480,440	879,319	498,490	919,430	(420,940)	184.44%
Emergency Management	219,270	156,928	226,780	158,632	68,148	69.95%
Total Fire Services	26,870,001	20,458,394	28,773,472	21,380,066	7,393,406	74.30%
Police Services						
Police Administration	1,052,550	790,846	1,123,730	835,583	288,147	74.36%
Police Patrol/Traffic	16,741,917	12,861,143	18,504,490	13,862,199	4,642,291	74.91%
Police Criminal Investigation	6,615,337	5,009,004	7,119,740	5,575,339	1,544,401	78.31%
Police School Resource Officers	1,264,472	1,097,738	1,498,000	1,265,573	232,427	84.48%
Police Technical Services	6,788,071	4,695,604	6,880,020	4,569,391	2,310,629	66.42%
Police Staff Support	1,352,361	1,122,313	1,349,760	1,051,361	298,399	77.89%
Total Police Services	33,814,708	25,576,648	36,475,740	27,159,446	9,316,294	74.46%
Public Works						
Public Works Administration	510,060	279,566	539,380	393,833	145,547	73.02%
Traffic Engineering	1,009,560	672,805	1,040,420	723,522	316,898	69.54%
Street Lighting	1,235,217	816,292	1,234,930	777,327	457,603	62.95%
Engineering	(279,140)	(924,644)	(510,500)	(475,958)	(34,542)	93.23%
Solid Waste Collection-Residential	5,599,750	4,141,660	6,036,560	4,510,048	1,526,512	74.71%

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Budget Variance	%
Compost Facility Operations	512,480	353,644	506,240	332,308	173,932	65.64%
Street Maintenance	3,104,830	2,138,479	3,369,780	2,412,442	957,338	71.59%
Service Center	1,420,730	1,206,034	1,591,300	940,967	650,333	59.13%
Total Public Works	13,113,487	8,683,837	13,808,110	9,614,489	4,193,621	69.63%
Planning and Development Services						
Planning and Development Admin	308,130	333,493	302,170	217,361	84,809	71.93%
Building Inspection	1,113,640	946,595	1,595,500	1,124,647	470,853	70.49%
Licensing and Compliance (Food Insp)	586,940	381,151	552,000	397,045	154,955	71.93%
Planning and Zoning	443,460	288,315	554,770	254,378	300,392	45.85%
Historic Preservation	95,520	66,811	91,900	65,402	26,498	71.17%
Repair and Demolition	90,000	42,296	50,000	920	49,080	1.84%
Total Planning and Development Svcs	2,637,690	2,058,661	3,146,340	2,059,753	1,086,587	65.47%
Library Services						
Administration	713,500	612,507	721,770	506,367	215,403	70.16%
North Branch	582,950	427,216	549,460	359,048	190,412	65.35%
Central Branch	880,160	483,371	882,610	618,651	263,959	70.09%
Total Library Services	2,176,610	1,523,094	2,153,840	1,484,066	669,774	68.90%
Parks and Recreation						
Parks and Recreation Administration	511,870	384,562	540,720	407,129	133,591	75.29%
Parks Operations	3,604,507	2,443,440	3,813,740	2,467,899	1,345,841	64.71%
Tennis	120,370	98,901	124,970	93,667	31,303	74.95%
Special Events	253,030	216,473	265,030	218,699	46,331	82.52%
Recreation	2,862,340	2,424,324	2,955,540	2,317,384	638,156	78.41%
Pools	462,800	214,490	500,030	219,829	280,201	43.96%
Total Parks and Recreation	7,814,917	5,782,190	8,200,030	5,724,608	2,475,422	69.81%
Parks and Recreation - 4B Reimbursement	(7,085,650)	(5,850,000)	(5,854,850)	(4,500,000)	(1,354,850)	76.86%
Housing and Community Services						
Community Services Administration	151,570	45,198	62,200	41,026	21,174	65.96%
Public Health Clinic	108,810	52,941	110,480	52,403	58,077	47.43%
Mesquite Public Transportation	210,000	151,679	190,000	156,277	33,723	82.25%
Volunteer Services	80,170	65,482	90,660	68,082	22,578	75.10%
Animal Services	1,286,720	882,770	1,301,350	1,006,656	294,694	77.35%
Total Housing and Community Svcs	1,837,270	1,198,071	1,754,690	1,324,443	430,247	75.48%
Neighborhood Services						
Neighborhood Services Administration	198,610	209,451	295,090	195,343	99,747	66.20%
Environmental Code Inspection	965,569	527,761	1,035,550	579,372	456,178	55.95%
Neighborhood Vitality	152,890	70,220	172,670	111,379	61,291	64.50%
Total Neighborhood Services	1,317,069	807,432	1,503,310	886,095	617,215	58.94%
Non-Departmental						
Debt Service	15,500,000	14,700,000	18,000,000	16,650,000	1,350,000	92.50%
Insurance	1,334,600	739,566	1,444,480	1,083,360	361,120	75.00%
Public Safety Equipment	1,680,000	-	452,000	-	452,000	0.00%
Foreclosed Properties	2,000	1,477	1,500	1,117	383	74.49%
Reserve Appropriation	867,880	939,717	887,110	1,147,504	(260,394)	129.35%
Total Non Departmental	19,384,480	16,380,760	20,785,090	18,881,982	1,903,108	90.84%
TOTAL GENERAL FUND EXPENDITURES	\$ 114,285,775	\$ 85,781,187	\$ 123,740,516	\$ 94,123,610	\$ 29,616,906	76.07%



CITY OF MESQUITE, TEXAS
(4B) Mesquite Quality of Life Corporation
Balance Sheet with Revenue & Expenditures
As of June 30, 2019

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
ASSETS		
Pooled cash and investments	\$ 2,223,578	\$ 2,711,755
Accrued Interest	2,534	2,032
Total Assets	<u>2,226,112</u>	<u>\$ 2,713,787</u>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts Payable	160,405	\$ 198,677
Retainage Payable	100,489	345,398
Total Liabilities	<u>260,894</u>	<u>544,075</u>
Fund Balance		
Beginning Balance	<u>6,086,769</u>	<u>2,505,771</u>
Add Revenues:		
Sales Tax	6,325,252	6,467,816
Investment Income	33,180	19,101
Intergovernmental	209,537	(330,340)
Contribution/Donation	56,240	20,000
Other Revenue	10,000	2,382,197
Total Revenues	<u>6,634,209</u>	<u>8,558,774</u>
Less Expenditures:		
Quality of Life Corporation Administration	150,003	150,003
Transportation	1,979,776	2,238,328
Parks and Recreation	7,785,363	5,477,413
Airport	361,978	40,051
Transfers Out - Debt Service	478,640	988,000
Total Expenditures	<u>10,755,760</u>	<u>8,893,795</u>
Ending Fund Balance	<u>1,965,218</u>	<u>2,170,750</u>
Total Liabilities and Fund Balance	<u><u>\$ 2,226,112</u></u>	<u><u>\$ 2,714,825</u></u>



CITY OF MESQUITE, TEXAS
Water Sewer Operating Fund
Working Capital Report
As of June 30, 2019

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 22,908,355	\$ 28,801,994
Receivables (net of allowance)	5,089,375	5,134,778
Inventory	314,444	297,518
Accrued Interest	22,618	31,243
	28,334,791	34,265,533
CURRENT LIABILITIES		
Accounts Payable	87,613	2,119,757
Deposits	3,897,841	4,099,944
Accrued Compensated Absences - current	178,458	199,527
	4,163,912	6,419,228
CURRENT WORKING CAPITAL	\$ 24,170,879	\$ 27,846,304
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 3,675,425



CITY OF MESQUITE, TEXAS
Water and Sewer Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Water Sales	\$ 34,500,000	\$ 22,188,903	\$ 36,052,500	\$ 22,051,932	\$ (14,000,568)	61.17%
Water Taps & Connections	25,000	18,379	25,000	17,309	(7,691)	69.24%
Penalties and Admin Fees	1,003,000	764,012	1,003,000	824,140	(178,860)	82.17%
Sale of Bulk Water	925,000	1,438,168	750,000	1,652,102	902,102	220.28%
Sewer Service Charges	28,060,000	18,485,368	29,322,700	19,128,146	(10,194,554)	65.23%
Sewer Taps & Connections	60,000	51,900	60,000	181,800	121,800	303.00%
Other Charges for Service	17,000	9,805	17,000	8,367	(8,633)	49.22%
Total Operating Revenues	<u>64,590,000</u>	<u>42,956,535</u>	<u>67,230,200</u>	<u>43,863,796</u>	<u>(23,366,404)</u>	65.24%
Non-Operating Revenues:						
LEFIS - Sewer Service Charges	1,451,770	1,209,936	1,500,000	1,199,200	(300,800)	79.95%
Other	400,000	490,067	600,000	825,624	225,624	137.60%
Total Non-Operating Revenues	<u>1,851,770</u>	<u>1,700,003</u>	<u>2,100,000</u>	<u>2,024,824</u>	<u>(75,176)</u>	96.42%
Total Revenues	<u>66,441,770</u>	<u>44,656,538</u>	<u>69,330,200</u>	<u>45,888,620</u>	<u>(23,441,580)</u>	66.19%
EXPENSES						
Operating Expenditures:						
Finance - Collections	3,883,674	2,733,870	4,181,190	3,031,671	1,149,519	72.51%
Water & Sewer Administration	427,280	278,844	478,950	329,815	149,135	68.86%
Infrastructure Management	173,060	134,676	273,830	114,137	159,693	41.68%
GIS Operations	717,351	489,205	786,460	526,936	259,524	67.00%
Water Production	23,727,280	18,294,707	26,137,510	19,285,312	6,852,198	73.78%
Meter Services	1,036,480	763,697	1,056,760	761,876	294,884	72.10%
Water Distribution	2,209,780	1,575,010	2,299,296	1,485,010	814,286	64.59%
Wastewater Collection	1,558,870	1,098,405	1,804,770	1,224,977	579,793	67.87%
Wastewater Treatment	9,379,810	7,810,565	9,939,600	8,915,563	1,024,037	89.70%
Chiller Plant Operations	399,450	264,080	399,450	307,902	91,548	77.08%
Total Operating Expenses	<u>43,513,036</u>	<u>33,443,058</u>	<u>47,357,816</u>	<u>35,983,197</u>	<u>11,374,619</u>	75.98%
Non-Operating Expenses:						
LEFIS - Sewer Service Charges	1,451,770	1,209,936	1,500,000	1,199,200	300,800	79.95%
Transfer to General Fund	4,550,000	3,420,000	4,550,000	3,420,000	1,130,000	75.16%
Transfer to Debt Service Funds	9,762,020	7,293,315	10,136,920	9,039,015	1,097,905	89.17%
Water & Sewer Insurance	1,405,000	1,038,825	1,405,000	1,038,825	366,175	73.94%
Water & Sewer Capital	920,400	502,000	751,950	244,916	507,034	32.57%
Water & Sewer Reserves	457,000	296,372	457,000	443,085	13,915	96.96%
Total Non-Operating Expenses	<u>18,546,190</u>	<u>13,760,448</u>	<u>18,800,870</u>	<u>15,385,042</u>	<u>3,415,828</u>	81.83%
Total Expenses	<u>62,059,226</u>	<u>47,203,506</u>	<u>66,158,686</u>	<u>51,368,239</u>	<u>14,790,447</u>	77.64%
NET INCOME (LOSS)	<u>\$ 4,382,544</u>	<u>\$ (2,546,969)</u>	<u>\$ 3,171,514</u>	<u>\$ (5,479,619)</u>	<u>\$ (8,651,133)</u>	



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Working Capital Report
As of June 30, 2019

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ 290,442	\$ 617,248
Receivables	306,310	321,702
Accrued Interest	1,025	1,474
	597,777	940,424
CURRENT LIABILITIES		
Accounts Payable	7	8,368
Deposits	1,056	1,056
Accrued Compensated Absences - current	54,696	32,917
	55,759	42,340
CURRENT WORKING CAPITAL	\$ 542,018	\$ 898,083
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 356,066



CITY OF MESQUITE, TEXAS
Drainage Utility District (DUD) Operating Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Residential Drainage Charge	\$ 1,980,000	\$ 1,346,054	\$ 2,000,000	\$ 1,405,732	\$ (594,268)	70.29%
Commercial Drainage Charge	1,800,000	1,417,352	1,900,000	1,418,875	(481,125)	74.68%
Total Operating Revenues	<u>3,780,000</u>	<u>2,763,406</u>	<u>3,900,000</u>	<u>2,824,607</u>	<u>(1,075,393)</u>	
Non-Operating Revenues:						
Interest on Investments	8,000	13,035	18,000	25,823	7,823	143.46%
Transfers In	24,340	24,340	37,070	37,070	-	100.00%
Total Non-Operating Revenues	<u>32,340</u>	<u>37,375</u>	<u>55,070</u>	<u>62,893</u>	<u>7,823</u>	
Total Revenues	<u>3,812,340</u>	<u>2,800,781</u>	<u>3,955,070</u>	<u>2,887,500</u>	<u>(1,067,570)</u>	73.01%
EXPENSES						
Operating Expenditures:						
Personal Services	465,620	364,620	498,800	335,345	163,455	67.23%
Supplies	9,870	6,615	9,870	4,115	5,755	41.69%
Contractual Services	274,236	222,857	301,967	325,861	(23,894)	107.91%
Capital Outlay	139,740	36,626	2,000	1,113	887	55.63%
Total Operating Expenses	<u>889,466</u>	<u>630,718</u>	<u>812,637</u>	<u>666,433</u>	<u>145,317</u>	82.01%
Non-Operating Expenses:						
Debt Service	512,000	508,000	399,970	395,970	4,000	99.00%
Transfers Out - Projects	2,500,000	1,875,000	2,500,000	1,875,000	625,000	75.00%
Total Non-Operating Expenses	<u>3,012,000</u>	<u>2,383,000</u>	<u>2,899,970</u>	<u>2,270,970</u>	<u>629,000</u>	78.31%
Total Expenses	<u>3,901,466</u>	<u>3,013,718</u>	<u>3,712,607</u>	<u>2,937,403</u>	<u>774,317</u>	79.12%
NET INCOME (LOSS)	<u>\$ (89,126)</u>	<u>\$ (212,938)</u>	<u>\$ 242,463</u>	<u>\$ (49,903)</u>	<u>\$ (293,254)</u>	



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Working Capital Report
As of June 30, 2019

Description	Prior Year	Current Year
CURRENT ASSETS		
Pooled cash and investments	\$ (17,317)	\$ 23,578
Receivables (net of allowance)	43,673	37,197
Accrued Interest	-	3
Inventory	40,582	41,257
Total Current Assets	66,938	102,035
CURRENT LIABILITIES		
Accounts payable	508	108
Deposits	31,940	37,715
Accrued comp absences - current	51,783	-
Total Current Liabilities	84,231	37,823
CURRENT WORKING CAPITAL	\$ (17,293)	\$ 64,212
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		\$ 81,505



CITY OF MESQUITE, TEXAS
Municipal Airport Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Hangar Rentals	\$ 631,820	\$ 434,056	\$ 621,060	473,960	\$ (147,100)	76.31%
Tie Downs	7,500	5,035	7,500	9,214	1,714	122.85%
Fuel Sales	1,274,740	837,979	1,443,250	612,799	(830,451)	42.46%
Oil Sales	2,000	1,076	2,000	1,489	(511)	74.43%
Airport Lease Receipts	13,170	7,211	13,450	17,834	4,384	132.59%
Pilot Supplies	2,500	3,928	8,000	2,187	(5,813)	27.33%
Tenant Utility Receipts	3,500	6,430	5,000	4,729	(271)	94.58%
Total Operating Revenues	<u>1,935,230</u>	<u>1,295,715</u>	<u>2,100,260</u>	<u>1,122,211</u>	<u>(978,049)</u>	53.43%
Non-Operating Revenues:						
Reimbursements	50,000	50,000	50,000	50,000	-	0.00%
Interest on Investments	-	20	-	486	486	0.00%
Total Non-Operating Revenues	<u>50,000</u>	<u>50,020</u>	<u>50,000</u>	<u>50,486</u>	<u>486</u>	100.97%
Total Revenues	<u>1,985,230</u>	<u>1,345,735</u>	<u>2,150,260</u>	<u>1,172,697</u>	<u>(977,563)</u>	54.54%
EXPENSES						
Operating Expenditures:						
Personal Services	435,410	324,424	517,940	352,776	165,164	68.11%
Supplies - Other	11,480	12,260	19,180	14,302	4,878	74.57%
Supplies - Fuel	921,370	621,238	938,410	405,390	533,020	43.20%
Contractual Services	310,400	198,535	435,790	278,514	157,276	63.91%
Capital Outlay	3,000	3,086	30,770	10,761	20,009	34.97%
Total Operating Expenses	<u>1,681,660</u>	<u>1,159,543</u>	<u>1,942,090</u>	<u>1,061,744</u>	<u>880,346</u>	54.67%
Non-Operating Expenses:						
Transfers Out - Debt	199,810	148,500	199,810	148,500	51,310	74.32%
Total Non-Operating Expenses	<u>199,810</u>	<u>148,500</u>	<u>199,810</u>	<u>148,500</u>	<u>51,310</u>	74.32%
Total Expenses	<u>1,881,470</u>	<u>1,308,043</u>	<u>2,141,900</u>	<u>1,210,244</u>	<u>931,656</u>	56.50%
NET INCOME (LOSS)	<u>\$ 103,760</u>	<u>\$ 37,692</u>	<u>\$ 8,360</u>	<u>\$ (37,547)</u>	<u>\$ (45,907)</u>	



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Working Capital Report
As of June 30, 2019

<u>Description</u>	<u>Prior Year</u>	<u>Current Year</u>
CURRENT ASSETS		
Pooled cash and investments	\$ (55,698)	\$ (92,193)
Investment Income	111	14
Inventory	9,969	9,969
Total Current Assets	<u>(45,618)</u>	<u>(82,210)</u>
CURRENT LIABILITIES		
Accounts Payable	<u>6,443</u>	<u>12,440</u>
Total Current Liabilities	<u>6,443</u>	<u>12,440</u>
CURRENT WORKING CAPITAL	<u>\$ (52,061)</u>	<u>\$ (94,650)</u>
CHANGE IN WORKING CAPITAL INCREASE (DECREASE)		<u><u>\$ (42,589)</u></u>



CITY OF MESQUITE, TEXAS
Municipal Golf Course Fund
Statement of Revenues and Expenditures
Year-to-Date Through June 30, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Operating Revenues:						
Green Fees	\$ 605,000	\$ 389,636	\$ 605,000	\$ 345,003	\$ (259,997)	57.03%
Golf Cart Rental Fees	312,000	213,693	312,000	192,703	(119,297)	61.76%
Driving Range Fees	70,000	50,562	70,000	51,697	(18,303)	73.85%
Concession Sales	95,000	56,823	95,000	50,366	(44,634)	53.02%
Pro Shop Merchandise Sales	50,000	42,310	50,000	32,984	(17,016)	65.97%
Mesquite Private Golf Club	8,000	10,233	8,000	11,195	3,195	139.94%
Total Operating Revenues	<u>1,140,000</u>	<u>763,257</u>	<u>1,140,000</u>	<u>683,948</u>	<u>(456,052)</u>	60.00%
Non-Operating Revenues:						
Reimbursements	10,000	871	10,000	-	(10,000)	0.00%
Investment Income	-	481	-	1,819	1,819	0.00%
Total Non-Operating Revenues	<u>10,000</u>	<u>1,352</u>	<u>10,000</u>	<u>1,819</u>	<u>(8,181)</u>	18.19%
Total Revenues	<u>1,150,000</u>	<u>764,610</u>	<u>1,150,000</u>	<u>685,767</u>	<u>(464,233)</u>	59.63%
EXPENSES						
Operating Expenditures:						
Personal Services	689,090	484,934	680,940	472,033	208,907	69.32%
Supplies	109,736	90,255	80,720	55,039	25,681	68.18%
Pro Shop Merchandise	40,000	20,680	40,000	25,637	14,363	64.09%
Contractual Services	44,600	23,612	40,730	22,585	18,145	55.45%
Utilities	111,080	85,457	121,500	39,838	81,662	32.79%
Maintenance & Vehicle Charges	61,390	31,008	86,200	47,663	38,538	55.29%
Capital Outlay - Lease Payments	70,000	50,519	78,000	62,658	15,342	80.33%
Total Operating Expenses	<u>1,125,896</u>	<u>786,464</u>	<u>1,128,090</u>	<u>725,451</u>	<u>402,639</u>	64.31%
Non-Operating Expenses:						
Transfers Out	-	-	-	-	-	0.00%
Total Non-Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Total Expenses	<u>1,125,896</u>	<u>786,464</u>	<u>1,128,090</u>	<u>725,451</u>	<u>402,639</u>	64.31%
NET INCOME (LOSS)	<u>\$ 24,104</u>	<u>\$ (21,855)</u>	<u>\$ 21,910</u>	<u>\$ (39,684)</u>	<u>\$ (61,594)</u>	



CITY OF MESQUITE, TEXAS
Group Medical Insurance Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Contributions - City:						
Medical Insurance	\$ 10,370,000	\$ 7,770,902	\$ 11,163,570	\$ 8,361,644	\$ (2,801,926)	74.90%
Life/Dental/Vision Insurance	1,125,000	940,329	1,125,000	1,043,738	(81,262)	92.78%
Contributions - Other:						
Employee - Medical	1,720,000	1,133,690	1,892,000	1,152,582	(739,418)	60.92%
Retirees - Medical	1,450,000	1,110,908	1,514,680	1,147,110	(367,570)	75.73%
Copay Health Clinic - Medical	32,500	24,285	32,500	24,414	(8,086)	75.12%
Copay Health Clinic - Pharmacy	450,000	282,449	450,000	251,408	(198,592)	55.87%
Critical Care	80,000	92,785	80,000	76,153	(3,847)	95.19%
Health Surcharge	106,000	107,753	106,000	109,549	3,549	103.35%
Stop Loss and Other Reimbursements	150,000	13,945	150,000	766,871	616,871	511.25%
Transfers In	-	-	-	-	-	0.00%
Total Revenues	15,483,500	11,477,045	16,513,750	12,933,470	(3,580,280)	78.32%
EXPENDITURES						
Operating Costs	241,410	38,048	241,410	58,528	182,882	24.24%
Health Claims	8,400,000	5,753,066	8,475,000	6,340,738	2,134,262	74.82%
HSA Employer Contributions	1,400,000	1,156,475	1,400,000	1,405,850	(5,850)	100.42%
Pharmaceutical Costs	3,000,000	1,826,063	2,550,000	1,697,429	852,571	66.57%
Health Clinic Operating	513,500	345,164	513,500	281,550	231,950	54.83%
Vision Claims	126,000	107,104	126,000	91,045	34,955	72.26%
Life/Dental/LT Disability/Critical Care	1,327,100	975,162	1,327,100	1,017,522	309,578	76.67%
Retirees Medical Supplemental	1,059,900	802,982	1,059,900	847,513	212,387	79.96%
Administrative Fee - Medical	452,500	355,613	125,200	173,996	(48,796)	138.97%
Stop Loss Coverage Fee	416,750	272,531	416,750	316,733	100,017	76.00%
Employee Wellness Program	12,000	9,972	12,240	10,348	1,892	84.54%
Employee Assistance Program	27,000	20,722	27,000	21,460	5,540	79.48%
Total Expenditures	16,976,160	11,662,904	16,274,100	12,262,712	4,011,388	75.35%
INCREASE (DECREASE) IN FUND BALANCE	\$ (1,492,660)	(185,859)	\$ 239,650	670,758	\$ 431,108	
FUND BALANCE - Beginning of Year		(5,150,429)		(4,591,722)		
FUND BALANCE - Current		\$ (5,336,288)		\$ (3,920,964)		



CITY OF MESQUITE, TEXAS
General Liability Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Contributions - City:						
Workers Compensation	\$ 1,640,500	\$ 1,327,418	\$ 1,740,000	\$ 1,322,048	\$ (417,952)	75.98%
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	123,344	135,000	94,892	(40,108)	70.29%
Investment Income	7,500	14,229	15,000	33,085	18,085	220.56%
Total Revenues	3,078,000	2,503,815	3,295,000	2,488,850	(806,150)	75.53%
EXPENDITURES						
Risk Management Services	331,210	270,000	391,870	270,000	121,870	68.90%
Legal Services	200,000	180,780	230,000	113,468	116,532	49.33%
Unemployment Insurance	30,000	6,584	30,000	11,855	18,145	39.52%
Self-Insurance Premiums	640,000	602,643	640,000	634,536	5,464	99.15%
Employee Bonds	5,000	2,857	5,000	3,506	1,494	70.13%
Claims - Workers Compensation	1,250,000	751,182	1,250,000	1,110,240	139,760	88.82%
Claims - General Liability	425,000	115,029	425,000	325,956	99,044	76.70%
Other	15,460	60,231	125,460	130,002	(4,542)	103.62%
Total Expenditures	2,896,670	1,989,306	3,097,330	2,599,564	497,766	83.93%
INCREASE (DECREASE) IN FUND BALANCE	\$ 181,330	514,510	\$ 197,670	(110,714)	\$ (308,384)	
FUND BALANCE - Beginning of Year		(1,001,928)		(489,178)		
FUND BALANCE - Current		\$ (487,418)		\$ (599,892)		



CITY OF MESQUITE, TEXAS
Hotel Occupancy Tax Fund
Statement of Revenues, Expenditures and Change in Fund Balance
Year-to-Date Through June 30, 2019

Description	PRIOR YEAR		CURRENT FISCAL YEAR			
	Amended Budget	Year-to-Date 2018	Amended Budget	Year-to-Date 2019	Remaining Balance	%
REVENUES						
Hotel/Motel Tax	\$ 1,360,000	\$ 1,187,537	\$ 1,400,000	\$ 1,493,415	\$ 93,415	106.67%
Investment Income	6,500	14,289	18,000	37,469	19,469	208.16%
Total Revenues	<u>1,366,500</u>	<u>1,201,826</u>	<u>1,418,000</u>	<u>1,530,884</u>	<u>112,884</u>	107.96%
EXPENDITURES						
City Projects	393,000	202,184	335,000	136,271	198,729	40.68%
Mesquite Convention & Visitors Bureau	698,632	270,376	715,608	587,476	128,132	82.09%
Arts Council	152,400	126,456	174,000	180,881	(6,881)	103.95%
Historic Commission	152,400	125,388	174,000	178,568	(4,568)	102.63%
Total Expenditures	<u>1,396,432</u>	<u>724,405</u>	<u>1,398,608</u>	<u>1,083,196</u>	<u>315,412</u>	77.45%
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (29,932)</u>	<u>477,421</u>	<u>\$ 19,392</u>	<u>447,688</u>	<u>\$ 428,296</u>	
FUND BALANCE - Beginning of Year		<u>1,238,109</u>		<u>1,726,816</u>		
FUND BALANCE - Current		<u>\$ 1,715,530</u>		<u>\$ 2,174,504</u>		