

ORDINANCE NO. 5113

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, AMENDING THE BUDGET FOR THE FISCAL YEAR 2023-24 AS HERETOFORE APPROVED BY ORDINANCE NO. 5045 OF THE CITY OF MESQUITE, TEXAS, ADOPTED ON AUGUST 21, 2023, APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES OF THE CITY OF MESQUITE FOR FISCAL YEAR 2023-24 FOR THE MAINTENANCE AND OPERATION OF VARIOUS DEPARTMENTS AND ACTIVITIES OF THE CITY, FOR CAPITAL AND OTHER IMPROVEMENTS OF THE CITY AND FOR ALL OTHER EXPENDITURES INCLUDED IN SAID AMENDED BUDGET; AND PROVIDING A SEVERABILITY CLAUSE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MESQUITE, TEXAS:

SECTION 1. That the budget of the City of Mesquite, Texas (the “**City**”), for the Fiscal Year 2023-24, as heretofore approved by Ordinance No. 5045 of the City, adopted on August 21, 2023, be and the same is hereby amended as more fully set forth in the Fiscal Year 2023-24 Amended Budget attached hereto as Exhibit A and made a part of this ordinance the same as if copied in full herein (the “**Fiscal Year 2023-24 Amended Budget**”).

SECTION 2. That the Fiscal Year 2023-24 Amended Budget be, and the same is, hereby adopted and approved and that for the purpose of providing the funds necessary and proposed to be expended in the Fiscal Year 2023-24 Amended Budget, available resources and revenues of the City be, and the same are hereby appropriated and set aside out of the general and other revenues of the City for Fiscal Year 2023-24 for the maintenance and operation of the various departments and activities of the City, for capital and other improvements of the City and for all other expenditures included in the Fiscal Year 2023-24 Amended Budget, all as more fully set forth in the Fiscal Year 2023-24 Amended Budget attached hereto as Exhibit A.

SECTION 3. That this ordinance does not create a new classification, rank, or position within the Mesquite Police Department or the Mesquite Fire Department. Staffing positions subject to Chapter 143 of the Texas Local Government Code shall not be created unless and until separate ordinance(s) specifically creating such position(s) and identifying the classification(s) of such position(s) are passed by the City Council of the City.

SECTION 4. That should any word, sentence, clause, paragraph, or provision of this ordinance be held to be invalid or unconstitutional, the validity of the remaining provisions of this ordinance shall not be affected and shall remain in full force and effect.

Finance / Fiscal Year 2023-24 Amended Budget
June 17, 2024
Page 2 of 2

DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas,
on the 17th day of June 2024.

DocuSigned by:
Daniel Aleman Jr.
D999585317D142B...

Daniel Alemán, Jr.
Mayor

ATTEST:

DocuSigned by:
Sonja Land
C2518095973F46A...

Sonja Land
City Secretary

APPROVED AS TO LEGAL FORM:

DocuSigned by:
David L. Paschall
666E18891208434...

David L. Paschall
City Attorney

EXHIBIT A

AMENDED BUDGET FOR FISCAL YEAR 2023-24

AMENDED OPERATING AND CAPITAL BUDGET

MESQUITE

T E X A S

Real. Texas. Service.

Fiscal Year 2023-2024



City of Mesquite, Texas



About the Cover

The City of Mesquite Economic Development department has experienced a great deal of success over the past several years. Since 2016, the revitalization of Mesquite Downtown has played an important role in the economic health of the City. The addition of Front Street Station, businesses such as Alejandro's, the renovation of Heritage Plaza, and the farmer's market have added to the downtown charm. Recently, Heritage Plaza has become the new home to Downtown Mesquite and the Mesquite Visitors' Center.

Business has also been booming in other areas of the City. RJW Logistics, a retail logistics shipping center, recently became a part of the Alcott Logistics Station (pictured on front cover). Alcott Logistics Station is approximately 100 acres and consists of multiple buildings including over 1.5 million square feet of industrial workspace. Also included on the site is a 5-acre city park (pictured on back cover).

Other industrial additions in the City include Masonite International which has recently joined Mesquite at the Mesquite Airport Logistic Center. Masonite supplies doors to retailers and wholesalers and employs eleven thousand people in seven countries. The Gus Thomasson Corridor (GTC) continues to thrive with the completion of road infrastructure improvements and the Thomasson Square project. Business storefront updates and new business development continues in the area.

New developments like AllTrades Industrial Properties offer businesses like Luz y Tierra uniquely sized warehouse space. Luz y Tierra went viral on Tik-Tok for their Mexican-inspired candles sold directly from their warehouse. The retail sector also welcomed pOpshelf, a company that offers home decor, gifts, and beauty items. Like the manufacturing sector, retail has also seen a major expansion with Quality Home Furniture, which features brands such as Ashley and Elements. New to the service sector is Retro Fitness, which features a clean, spacious, comfortable environment for fitness enthusiasts.

All of these projects address the City Council goal of Vibrant Economy. You can learn more about Mesquite Economic Development at the City's website cityofmesquite.com.

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City of Mesquite, Texas

Amended Operating and Capital Budget

Fiscal Year 2023-24

INTRODUCTION

BUDGET / FINANCIALS

DEPARTMENT PROFILES

CAPITAL BUDGET

STATISTICAL

OUTSTANDING DEBT

APPENDIX

Daniel Aleman, Jr.	Mayor
Tandy Boroughs	Councilmember
B.W. Smith	Mayor Pro Tem
Kenny Green	Councilmember
Jeff Casper	Deputy Mayor Pro Tem
Elizabeth Rodriguez-Ross	Councilmember
Brandon Murden	Councilmember
Cliff Keheley	City Manager
Raymond Rivas	Assistant City Manager
Chris Sanchez	Assistant City Manager
Susan Cluse	Assistant City Manager
Cindy Smith	Director of Finance
Geneva Mendez	Manager of Budget and Treasury
Edmond Yiu	Budget Analyst
Vacant	Senior Financial Analyst

Budget Process

The City of Mesquite annual budget is a hybrid budget. It is a Target Based Budget with a Budgeting For Outcomes (BFO) twist, and is developed in accordance with State law, the City Charter, and input from the public and all stakeholders within the framework of best practices identified by the National Advisory Council on State and Local Budgeting (NACSLB).

According to the City Charter, “The City Manager shall have prepared on or before the 15th day of August in each year a budget to cover all proposed expenditures of the City for the succeeding fiscal year, which begins on October 1st and ends on September 30th, of each calendar year. The budget shall be prepared in conformity with the state laws of Texas.” Much work takes place before and after this deadline and the following overview summarizes the entire budget process.

Budget Preparation

In January, the Finance department begins working with departments in preparing multi-year revenue and expenditure forecasts for the City’s major funds. The City Manager’s executive team then reviews and updates, as needed, the City’s budget and financial policies and long range financial plan. During this time the budget calendar is developed and salary and benefit projections are completed by the Budget division. Based on revenue and expenditure projections, a budget target amount is determined for each department. This budget target is, in effect, an expenditure cap that cannot be exceeded by department heads in preparing their budget requests. Budget preparation manuals are distributed along with budget target numbers to each department head by the first week in March. Department heads then develop their budget requests within the constraints of their target number, and any new programs or services sought by the department head are submitted as budget offers for consideration depending on available resources.

City Manager Review

Departments submit their budget requests to the Budget division by the end of March. Once the budget requests are entered into the City’s budget and accounting system, the Budget staff prepares reports for the City Manager’s executive team to review. During the months of May and June, the City Manager’s team meets with each department head as necessary to go over their budget requests, preliminary decisions on existing service levels, staffing level needs and budget offers related to strategies in addressing City Council’s goals and priorities.

On May 15th the Chief Appraiser for Dallas County sends preliminary notices of appraised values to taxing entities. The City’s Tax Assessor then calculates the amount of property tax revenue that may be generated from the preliminary

appraisal and current tax rate, and any adjustments are made to the revenue forecast for the budget year. The management review process is usually completed by the end of June.

Citizen Input

Throughout the months of June, July and August, the City Council conducts a survey, public hearings along with a Town Hall meeting to gather citizen input on the budget. Through the survey, public hearings and meetings citizens are encouraged to offer their suggestions and ideas of what programs they would like included in the upcoming budget or what levels of service they desire. The survey, public hearings and meetings are not required by law, but are viewed as an important part of the budget process. A State law mandated public hearing is later held after the proposed budget is filed with the City Secretary’s Office and made available to the public, as early as the first City Council meeting in August depending on the budget calendar.

City Council Review

While citizen input is gathered at public hearings, a draft budget is submitted to the City Council for their review, usually by the first week of July. Throughout the months of June and July, City Council receives strategy presentations from management and department heads to discuss and assess fiscal impacts in meeting Council’s goals and priorities. These presentations are held during City Council pre-meetings and are open to the public and are used to encourage further citizen input on the budget as details are discussed. Late July a budget workshop is held for City Council to receive remaining strategy presentations, review the proposed budget and establish priority issues for the next fiscal year. On July 25th, the Chief Appraiser releases the certified tax roll for each taxing entity, and the budget is modified to reflect any changes in anticipated property tax revenue.

Budget Adoption

Upon conclusion of the budget workshop, but before August 15th, the City Manager submits a proposed budget to the City Council for consideration and adoption. A copy is also filed with the City Secretary’s Office and posted on the City’s website for public review in accordance with State law. Prior to the City Council setting the tax rate, a final, State law mandated public hearing is held on the proposed budget. At this public hearing, all interested persons are given a final opportunity to be heard regarding any item on the proposed budget. The City Council then has the option of approving the budget at this meeting or postponing the vote to the next Council meeting. Once approved, the City Council adopts the budget by ordinance, which becomes effective on October 1st.

Budget Amendments

The adopted budget authorizes the amount of spending, also known as appropriations, that is allowed during the fiscal year. Appropriation changes, or revisions, are allowed to account for situations that were not anticipated prior to the beginning of the year. Budget revisions may be approved by the City Manager between departments in the

same fund, but any changes to the appropriated amount at the fund level, or transfers between funds, require City Council approval. Budget revisions that require City Council approval are also referred to as budget amendments and must be approved by ordinance. Once adopted, the amended budget then becomes the working financial plan for the remainder of the fiscal year.

**Budget Calendar
Fiscal Year 2023-24**

BUDGET ACTIVITY		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
1	Budget Division prepares personal service information	■	■										
2	Budget Division prepares target budget info for departments		■										
3	Budget Division prepares revenue projections		■										
4	Budget Division provides guidelines and training		■	■									
5	Departments prepare budgets			■									
6	Budget Division reviews department budgets and provides overview to Manager's Office				■	■	■						
7	Citizen input public hearings							■	■	■			
8	City Manager presents budget to City Council at annual budget workshop							■					
9	Strategy Budget presentations to Council						■	■	■				
10	Publication of statutory legal notices (Newspaper announcement)							■	■	■			
11	Final public hearing and adoption of budget								■	■			
12	Budget Division publishes budget document										■	■	■

Major Budget Activities and Scheduled Timetables

- 1-4) The Budget division is responsible for providing departments with information necessary to prepare their budget requests. This information includes personal services costs for authorized positions, capital outlay estimates and budget target amounts. Additionally, the Budget division prepares revenue projections and provides budget preparation training sessions for all departments.
- 5-6) Departments prepare budgets in accordance with Budget division guidelines. Once completed, an overview is provided to the City Manager's Office for review.
- 7) Public hearings are held each year to gather input from the public.
- 8-9) The City Manager, in accordance with Charter requirements, presents the proposed budget to the City Council for their consideration. Strategy Budget presentations with detailed plans to accomplish goals and priorities are presented to Council at public budget meetings.
- 10) Statutory legal notices are published in the City's designated newspaper in accordance with State Law.
- 11) The City Council adopts the annual budget at the one of the City Council meetings in August or September depending on the adopted tax rate to become effective on October 1st.
- 12) The Budget division prepares and writes the final budget document.



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Elected Officials



Daniel Alemán, Jr.
Mayor
Term Expires: Nov. 2025
2st Term



Jeff Casper
Deputy Mayor Pro Tem
District 1
Term Expires: Nov. 2025
2st Term



Kenny Green
Councilmember
District 2
Term Expires: Nov. 2025
3rd Term



Elizabeth Rodriguez-Ross
Councilmember
District 3
Term Expires: Nov. 2025
1st Term



Tandy Boroughs
Councilmember
District 4
Term Expires: Nov. 2025
4th Term



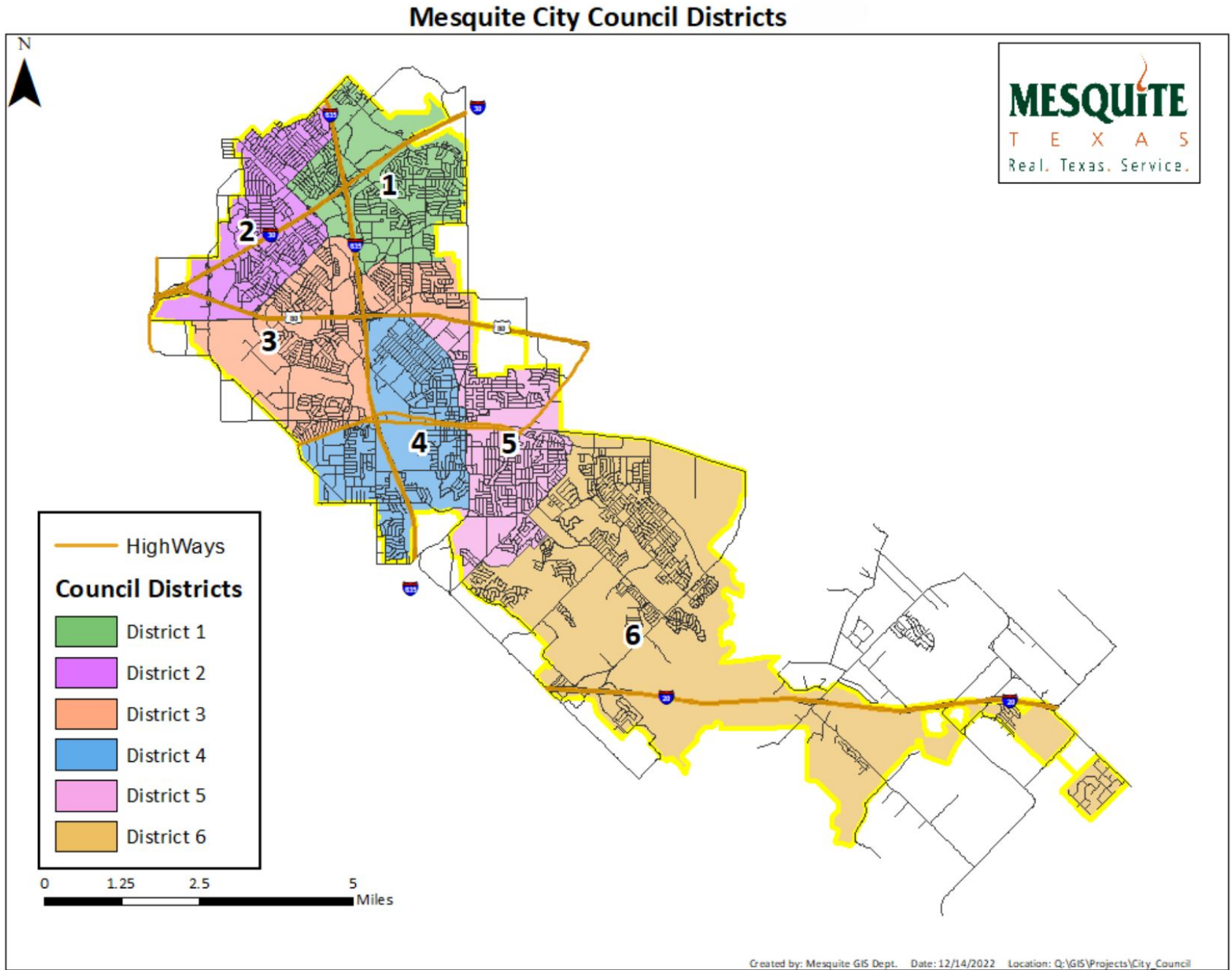
B.W. Smith
Mayor Pro Tem
District 5
Term Expires: Nov. 2025
3rd Term



Brandon Murden
Councilmember
District 6
Term Expires: Nov. 2025
1st Term

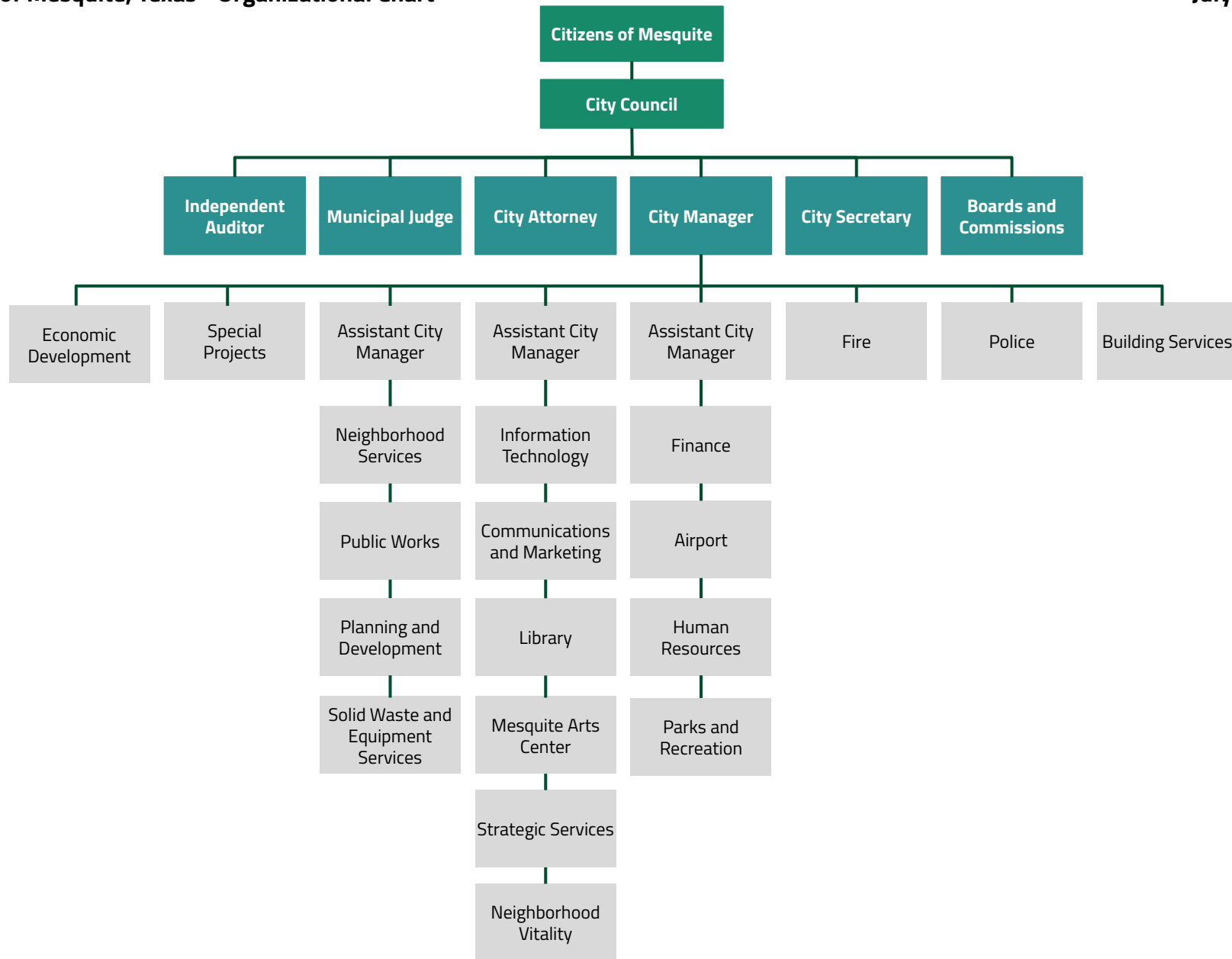
City Council elections are held in November of odd-numbered years. The next election will be held in November 2025.

To reach the Mayor and City Councilmembers, call or write:
972-216-6404
Honorable Mayor and City Council
Municipal Center
1515 North Galloway Avenue
Mesquite, Texas 75149



City of Mesquite, Texas - Organizational Chart

July 1, 2023



Summary of Staffing Levels by Fund Fiscal Year 2023-24

Staffing By Fund - All Personnel

Fund	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Airport Operating Fund	11.40	11.80	11.80	-
Community Develop Block Grant Fund	7.00	7.00	7.00	-
Drainage Utility District Operating Fund	13.00	14.00	13.00	(1.00)
General Fund	1,137.50	1,192.00	1,096.52	(95.48)
Golf Course Fund	16.72	16.72	16.72	-
Hotel Occupancy Tax Fund	4.26	4.26	3.00	(1.26)
Housing Choice Voucher Program Fund	12.00	12.00	13.00	1.00
Solid Waste Operating Fund	-	2.00	99.00	97.00
Water And Sewer Operating Fund	127.07	127.07	127.57	0.50
Total All Funds	1,328.95	1,386.85	1,387.61	0.76

Full-time Staffing

Fund	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Airport Operating Fund	8.60	9.00	8.00	(1.00)
Community Develop Block Grant Fund	7.00	7.00	7.00	-
Drainage Utility District Operating Fund	13.00	14.00	13.00	(1.00)
General Fund	1,066.50	1,120.00	1,030.50	(89.50)
Golf Course Fund	8.00	8.00	8.00	-
Hotel Occupancy Tax Fund	3.00	3.00	2.00	(1.00)
Housing Choice Voucher Program Fund	12.00	12.00	13.00	1.00
Solid Waste Operating Fund	-	2.00	98.00	96.00
Water And Sewer Operating Fund	125.00	125.00	126.50	1.50
Total All Funds	1,243.10	1,300.00	1,306.00	6.00

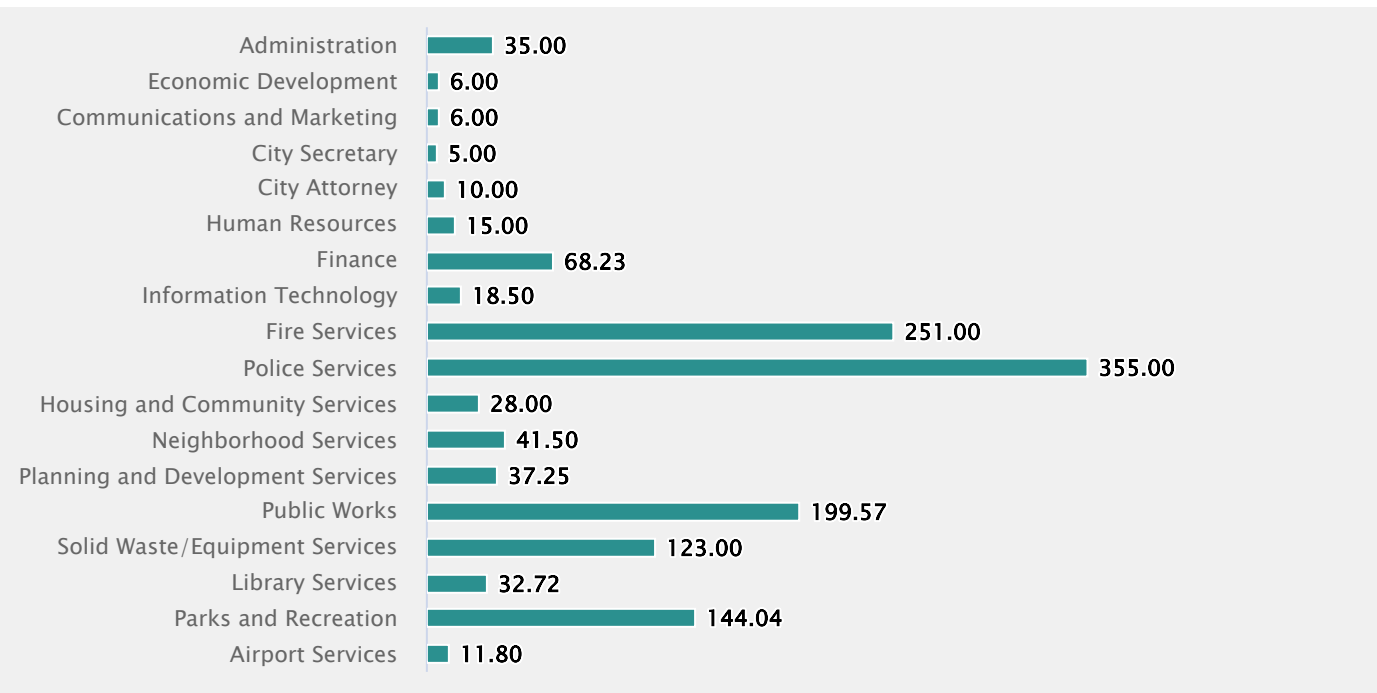
Full-time Equivalent (FTE) Staffing

Fund	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Airport Operating Fund	2.80	2.80	3.80	1.00
General Fund	71.00	72.00	66.02	(5.98)
Golf Course Fund	8.72	8.72	8.72	-
Hotel Occupancy Tax Fund	1.26	1.26	1.00	(0.26)
Solid Waste Operating Fund	-	-	1.00	1.00
Water And Sewer Operating Fund	2.07	2.07	1.07	(1.00)
Total All Funds	85.85	86.85	81.61	(5.24)

Summary of Staffing Levels by Department Fiscal Years 2022-23 to 2023-24

Department	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Administration	32.00	32.00	35.00	3.00
Economic Development	9.26	9.26	6.00	(3.26)
Communications and Marketing	6.00	6.00	6.00	-
City Secretary	5.00	5.00	5.00	-
City Attorney	10.00	10.00	10.00	-
Human Resources	15.00	15.00	15.00	-
Finance	68.23	68.23	68.23	-
Information Technology	18.50	18.50	18.50	-
Fire Services	237.00	251.00	251.00	-
Police Services	351.50	355.50	355.00	(0.50)
Housing and Community Services	39.00	41.00	28.00	(13.00)
Neighborhood Services	23.50	29.00	41.50	12.50
Planning and Development Services	37.25	36.25	37.25	1.00
Public Works	198.57	198.57	199.57	1.00
Solid Waste/Equipment Services	92.00	123.00	123.00	-
Library Services	32.72	32.72	32.72	-
Parks and Recreation	142.02	144.02	144.04	0.02
Airport Services	11.40	11.80	11.80	-
Total Authorized Staffing Levels	1,328.95	1,386.85	1,387.61	0.76

City of Mesquite Departmental Staffing 2024-25



Authorized Staffing Levels Fiscal Years 2021-22 to 2023-24

Administration

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
City Administration	8.00	8.00	8.00	-
Mesquite Arts Center	2.00	2.00	2.00	-
Facility Maintenance	21.00	21.00	21.00	-
Strategic Services	1.00	1.00	1.00	-
Total Administration	32.00	32.00	32.00	-

Economic Development

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Economic Development	3.00	3.00	4.00	1.00
Mesquite Downtown	2.00	2.00	2.00	-
Convention and Visitors Bureau	4.26	4.26	3.00	(1.26)
Total Economic Development	9.26	9.26	9.00	(0.26)

Communications and Marketing

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Communications and Marketing	6.00	6.00	6.00	-
Total Communications and Marketing	6.00	6.00	6.00	-

City Secretary

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
City Secretary	3.00	3.00	3.00	-
Open Records Management	2.00	2.00	2.00	-
Total City Secretary	5.00	5.00	5.00	-

City Attorney

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
City Attorney	10.00	10.00	10.00	-
Total City Attorney	10.00	10.00	10.00	-

Human Resources

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Human Resources Administration	12.00	12.00	12.00	-
Risk Management	3.00	3.00	3.00	-
Total Human Resources	15.00	15.00	15.00	-

Authorized Staffing Levels Fiscal Years 2021-22 to 2023-24

Finance

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Finance Administration	5.00	5.00	4.50	(0.50)
Accounting	9.00	9.00	9.00	-
Purchasing	5.00	5.00	5.00	-
Warehouse	5.00	5.00	5.00	-
Printshop/Mailroom	4.00	4.00	4.00	-
Tax Office	3.00	3.00	3.00	-
Municipal Court	19.73	19.73	19.73	-
Budget and Treasury	5.00	5.00	4.00	(1.00)
Utility Billing	12.50	12.50	14.00	1.50
Total Finance	68.23	68.23	68.23	-

Information Technology

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Information Technology Administration	7.00	7.00	7.00	-
PC Network Support	5.00	5.00	4.00	(1.00)
Software Development	2.50	2.50	2.50	-
Public Safety Support	3.00	3.00	4.00	1.00
Telecommunications	1.00	1.00	1.00	-
Total Information Technology	18.50	18.50	18.50	-

Fire Services

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Fire Administration	10.00	10.00	10.00	-
Fire Operations	205.00	219.00	219.00	-
Emergency Medical Service	5.00	5.00	5.00	-
Fire Prevention	10.00	10.00	10.00	-
Fire Training	5.00	5.00	5.00	-
Emergency Management	2.00	2.00	2.00	-
Total Fire Services	237.00	251.00	251.00	-

Police Services

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Police Administration	6.00	6.00	6.00	-
Police Operations	157.00	161.00	164.00	3.00
Police Criminal Investigation	60.00	60.00	60.00	-
School Resource Officers	31.00	31.00	30.00	(1.00)
Police Technical Services	82.50	82.50	82.00	(0.50)
Police Staff Support Services	15.00	15.00	13.00	(2.00)
Total Police Services	351.50	355.50	355.00	(0.50)

Authorized Staffing Levels Fiscal Years 2021-22 to 2023-24

Housing and Community Services

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Housing and Community Services Administration	1.00	1.00	2.00	1.00
Volunteer Services	2.00	2.00	1.00	(1.00)
Animal Services	17.00	17.00	-	(17.00)
Neighborhood Vitality	-	-	2.00	2.00
Behavioral Health Program	-	2.00	3.00	1.00
Admin Fee HCV	12.00	12.00	13.00	1.00
CDBG Administration	1.00	1.00	1.00	-
CDBG Housing Rehab	2.00	2.00	2.00	-
CDBG Code Enforcement	4.00	4.00	4.00	-
Total Housing and Community Services	39.00	41.00	28.00	(13.00)

Neighborhood Services

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Neighborhood Services Administration	4.00	4.00	3.00	(1.00)
Environmental Code Inspection	10.00	10.00	12.00	2.00
Neighborhood Vitality	2.00	2.00	-	(2.00)
Rental Inspections	4.00	8.00	6.00	(2.00)
Behavioral Health Program	1.00	2.00	-	(2.00)
Animal Services	2.50	3.00	19.50	16.50
Keep Mesquite Beautiful	-	-	1.00	1.00
Total Neighborhood Services	23.50	29.00	41.50	12.50

Planning and Development Services

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Planning and Development Administration	2.00	2.00	3.00	1.00
Building Inspection	20.00	19.00	19.00	-
Health Division	7.50	7.50	7.50	-
Planning and Zoning	5.00	5.00	5.00	-
Historic Preservation	2.75	2.75	2.75	-
Total Planning and Development Services	37.25	36.25	37.25	1.00

Authorized Staffing Levels Fiscal Years 2021-22 to 2023-24

Public Works

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Public Works Administration	3.00	2.00	2.00	-
Traffic Engineering	14.00	14.00	14.00	-
Street Lighting	1.00	1.00	1.00	-
Engineering	4.00	4.00	5.00	1.00
Street and Alley Repair	45.00	45.00	46.00	1.00
Alley Reconstruction Crew	5.00	5.00	5.00	-
Water and Sewer Engineering	6.00	6.00	6.00	-
Water and Sewer Repairs	1.00	1.00	1.00	-
GIS Operations	8.00	8.00	8.00	-
Water and Sewer Administration	6.50	6.50	5.50	(1.00)
Water Production	20.57	20.57	21.57	1.00
Meter Services	18.50	18.50	18.50	-
Water Distribution	28.00	28.00	28.00	-
Wastewater Collection	25.00	25.00	25.00	-
Drainage Utility Operations	6.00	6.00	6.00	-
Street and Storm Sewer Cleaning	3.00	3.00	3.00	-
Drainage Maintenance and Construction	4.00	5.00	4.00	(1.00)
Total Public Works	198.57	198.57	199.57	1.00

Solid Waste/Equipment Services

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Solid Waste/Equipment Services Administration	-	1.00	1.00	-
Residential Waste Collection	65.00	70.00	70.00	-
Compost Facility Operations	3.00	3.00	3.00	-
Commercial Solid Waste	-	25.00	25.00	-
Equipment Services	24.00	24.00	24.00	-
Total Solid Waste/Equipment Services	92.00	123.00	123.00	-

Library Services

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Library Administration	8.69	8.69	8.69	-
Library North Branch	9.18	9.18	9.18	-
Library Central	14.85	14.85	14.85	-
Total Library Services	32.72	32.72	32.72	-

Authorized Staffing Levels Fiscal Years 2021-22 to 2023-24

Parks and Recreation

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Parks and Recreation Administration	6.00	6.00	6.00	-
Park Services	51.76	51.76	51.76	-
Tennis	2.25	2.25	2.75	0.50
Recreation Services	39.09	39.09	38.61	(0.48)
Florence Community Center	1.00	1.00	1.00	-
Goodbar Activity Center	1.00	1.00	1.00	-
Evans Community Center	2.00	2.00	2.00	-
Scott Dunford Comm Center	1.00	1.00	1.00	-
Rutherford Comm Center	1.00	1.00	1.00	-
After School Adventures	1.00	1.00	1.00	-
Senior Program	5.25	5.25	4.25	(1.00)
Athletics Programs	3.00	3.00	5.00	2.00
City Lake Pool	5.34	5.34	3.41	(1.93)
Town East Pool	2.50	2.50	0.67	(1.83)
Vanston Pool	3.11	3.11	1.58	(1.53)
Natatorium Pool	-	2.00	6.29	4.29
Golf Course	16.72	16.72	16.72	-
Total Parks and Recreation	142.02	144.02	144.04	0.02

Airport Services

Division	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Municipal Airport Operation	11.40	11.80	11.80	-
Total Airport Services	11.40	11.80	11.80	-
Total Authorized Staffing Levels	1,328.95	1,386.85	1,387.61	0.76

Note: Staffing changes are detailed in Department Profiles section.



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Budget Message

**Strategic Goals and Objectives
Amended Budget Highlights**





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DEVELOPMENT OF STRATEGIC GOALS AND OBJECTIVES

City Council and staff members of the City of Mesquite met in January 2023 to participate in a policy retreat. The purpose of the retreat was to identify current policy issues and priorities to provide direction for the future of Mesquite. The policy retreat provided an overview of Mesquite’s current community profile and pressing needs, enabling the City Council to build a framework for strategic goals for Mesquite.

City Council and staff met again in April 2023 to formulate strategic goals for the upcoming fiscal year. Discussion of forces shaping the future of Mesquite and desired outcomes for the City led to the development of measurable goals to guide future City Council actions and decisions. These goals pertain to the year 2024 and beyond to provide a higher quality of life for all Mesquite residents and generations to come.

The strategic goals and objectives as set forth in this document were adopted by City Council on May 1, 2023 for Fiscal Year 2023-2024 by [resolution 18-2023](#). These strategic goals and objectives are referenced throughout the document.



Safe Community

- | | | | |
|-----|--|-----|---|
| 1.1 | Maintain staffing levels in public safety that provide for effective response times | 1.4 | Identify long-term capital needs for Fire and Police services |
| 1.2 | Develop a culture, communications and system of policing that enhances trust in public safety | 1.5 | Develop a culture of emergency preparedness throughout the City and community |
| 1.3 | Ensure public safety has the most advanced equipment and technology to address safety in the community | | |

Attractive Neighborhoods

- | | | | |
|-----|--|-----|---|
| 2.1 | Maintain staffing and programs that promote maintenance of commercial and residential property | 2.4 | Establish an ongoing education program on property maintenance and appearance regulation |
| 2.2 | Promote collaboration in neighborhoods through identification and regular opportunities to meet and discuss issues | 2.5 | Develop policies that promote well designed residential neighborhoods with a mixture of housing options and amenities |
| 2.3 | Evaluate and improve regulations that impact neighborhood appearance | 2.6 | Develop strategy for infill housing developments and redevelopment of aging housing |

Improved Transportation and Mobility

- | | | | |
|-----|--|-----|--|
| 3.1 | Identify funding strategies for streets and alleys repair | 3.4 | Enhance the traffic management system with emphasis on improved traffic flow throughout City |
| 3.2 | Enhance the traffic management system with emphasis on improved traffic flow throughout City | 3.5 | Identify strategies for regional transportation expansion and funding |
| 3.3 | Expand and enhance transit options for social and workforce needs including regional access | | |

Vibrant Economy

- | | | | |
|-----|---|-----|---|
| 4.1 | Promote investment in new and existing businesses | 4.3 | Promote revitalization of targeted retail and business centers |
| 4.2 | Develop a long term economic and land use plan for Targeted Areas | 4.4 | Continue emphasis on Downtown Revitalization |
| | Military Parkway/ Downtown | 4.5 | Cultivate a robust pool of skilled workers and stakeholder partnerships |
| | Gus Thomasson Corridor | 4.6 | Implement a long-range plan for the Mesquite Metro Airport |
| | Creek Crossing | | |
| | Trinity Pointe | | |
| | Town East Mall | | |

High Performing/Transparent Government

- | | | | |
|-----|---|-----|--|
| 5.1 | Actively engage with residents in both English and Spanish on programs, events, and issues within the community | 5.4 | Recruit, retain, and develop a diverse municipal workforce |
| 5.2 | Maintain adequate financial reserve and long-range financial plans | 5.5 | Enhance service delivery through data driven analysis and program evaluation |
| 5.3 | Maintain and implement best practices for financial and communication transparency | 5.6 | Evaluate and identify capital needs for city facilities |

Quality Recreation And Culture

- 6.1 Implement long range plans for Parks, Libraries, and Arts
- 6.2 Identify opportunities for green space and recreational amenities in areas with limited access to parks and open space
- 6.3 Improve community involvement in cultural, educational, and recreational programs and activities
- 6.4 Identify partnerships to enhance and improve recreational programming and facilities
- 6.5 Actively engage youth in leadership development and develop strategies and partnerships to improve youth outcomes in the community
- 6.6 Identify funding strategy for a recreation center in South Mesquite



Financial Summaries

Fund Structure
Operating Funds
Debt Service/Reserve Funds
Internal Service Funds
Special Revenue Funds
Capital Project Funds





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Appropriated Fund Structure



Operating Funds

- General
- Water and Sewer
- Drainage Utility District
Solid Waste
- Municipal Airport
- Golf Course



Debt Service/Reserve Funds

- General Obligation Bonds
- Water and Sewer Revenue Bonds
- Water and Sewer Revenue Reserve
- DUD Revenue Bonds
- DUD Revenue Reserve



Internal Service Funds

- Medical Health Insurance
- General Liability Insurance



Special Revenue Funds

- Hotel Occupancy Tax
- Confiscated Seizure
- Photo Enforcement
- Child Safety
- 911 Service Fee
- Community Development Block Grant
- Housing Choice Voucher Program
- Public, Educational and Government Access
- Mesquite Quality of Life Corporation
- Municipal Court Technology



Capital Project Funds

- Capital Projects Reserve
- Tax Increment Reinvestment Zones
- Impact Fees
- Reserved Fees
- Conference Center Capital Replacement
- General Obligation and Revenue Bonds
- Capital Projects

Fund Definitions

The adopted operating budget presents five fund groups necessary to account for financial transactions relating to the City. Within the five fund groups there are individual funds that more closely report the financial condition of the City. Each fund has a specific purpose and exists for one of the following reasons; 1) generally accepted accounting principles (GAAP) require its existence, 2) bond covenants specifically mandate its existence or 3) federal, state, or local legislative action has been enacted requiring separate accounting of specific funds.

1. **Operating Funds** - The operating funds provide for the day-to-day operations of the City and account for all routine expenditures. The City maintains five operating funds: the General Fund, Water and Sewer Operating Fund, Municipal Airport Fund, Drainage Utility District Operating Fund and the Golf Course Fund.
2. **Debt Service/Reserve Funds** - Debt service funds, also known as interest and sinking funds, are governmental type funds used for the accumulation of resources for the payment of long-term debt. Reserve funds are normally authorized by City Council action or by bond covenants and accumulate resources for specified purposes.
3. **Internal Service Funds** - Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments of the City on a cost-reimbursement basis. The internal service funds are members of the proprietary fund category, and as such, are accounted for on the accrual basis of accounting. Internal service funds maintained by the City include the Medical Insurance Fund and the General Liability Insurance Fund.
4. **Special Revenue Funds** - These funds are used to account for the proceeds of specific revenue source that are legally restricted to expenditures for specified purposes.
5. **Capital Project Funds** - These funds account for financial resources for the acquisition or construction of major capital facilities. Each bond issue is also a separate fund and they are more fully described in the Capital Budget and Outstanding Debt sections.



Operating Funds

General Fund

The General Fund is a major governmental type fund and is the primary operating fund of the City. It is used to account for expenditures of traditional governmental services as well as financial resources other than those required to be accounted for in other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to other funds are accounted for in this fund.

Water and Sewer Enterprise Fund

The Water and Sewer Enterprise Fund is a major proprietary type fund, which is used to report activities generally financed and operated like a private business. This fund is used to account for all operating and maintenance costs of providing water and sewer services to the general public, which are financed through customer user charges.

Drainage Utility District (DUD) Enterprise Fund

The Drainage Utility District Enterprise Fund accounts for operations and activities required under the provisions of the US Clean Water Act including all regulations pertaining to the National Pollution Discharge Elimination System permit program and drainage related capital improvement projects. The DUD Operating Fund accounts for all operations and maintenance costs of the DUD Enterprise Fund.

Municipal Airport Enterprise Fund

The Municipal Airport Enterprise Fund accounts for the operations of the municipally owned and operated Mesquite Metro Airport and is also a proprietary type fund.

Golf Course Enterprise Fund

The Golf Course Enterprise Fund accounts for the operations of the municipally owned and operated Mesquite Golf Course and is also a proprietary type fund.



Debt Service/Reserve Funds

General Obligation Bond Debt Service Fund

The General Obligation Debt Service Fund is a governmental type fund used for the accumulation of resources for the payment of general long-term debt principal, interest and related costs on general obligation bonds issued by the City. General obligation bonds are commonly referred to as "full faith and credit" bonds because they are based on the pledge to levy ad valorem taxes necessary to pay the debt.

Water and Sewer Revenue Bond Debt Service Fund

The Revenue Bond Debt Service Fund is a sub-fund of the Water and Sewer Enterprise Fund and is used to account for the accumulation of resources for the payment of long-term debt principal, interest and related costs associated with the water and sewer system revenue bond issues.

Water and Sewer Revenue Reserve Fund

Also a sub-fund of the Water and Sewer Enterprise Fund, the Water and Sewer Revenue Reserve Fund is created by an ordinance and is solely for the security and benefit of water and sewer revenue bonds. The Water and Sewer Reserve Fund is used for the purpose of 1) retiring final maturities of water and sewer revenue bonds and 2) paying principal of and interest on any revenue bonds when and to the extent the amounts in the Revenue Bond Debt Service Fund are insufficient for such purpose.

Drainage Utility District (DUD) Bond Debt Service Fund

The DUD Bond Debt Service Fund is a sub-fund of the DUD Enterprise Fund and is used for the accumulation of resources for the payment of long-term principal, interest and related costs associated with the district's revenue bond debt issues.

DUD Revenue Reserve Fund

Also part of the DUD Enterprise Fund, the DUD Revenue Reserve Fund is established by bond covenants and is used solely for the security of DUD issued revenue bonds. The reserve fund exists for the purposes of 1) retiring final maturities of the bonds or additional bonds and 2) paying principal and interest on the bonds or additional bonds in the event funds on hand in the interest and sinking fund are insufficient for such purpose. The amount to be accumulated in the reserve fund shall be equal to the average annual debt service requirements on all outstanding bonds and additional bonds.



Internal Service Funds

Medical Insurance Fund

All internal service funds are proprietary type funds, and the Medical Insurance Fund is used to account for the provision of group life and health insurance coverage for all City employees. In addition to the basic coverage provided, employees may purchase dependent coverage through payroll deductions. Coverage is financed by contributions from the City and through employees' payroll deductions.

General Liability Insurance Fund

The General Liability Insurance Fund is used to account for the provision of property insurance coverage, general liability insurance coverage and workers' compensation insurance coverage.



Special Revenue Funds

Hotel Occupancy Tax Fund

All special revenue funds are governmental type funds that track specific revenue sources that are restricted to a specific purpose, and the Hotel Occupancy Tax Fund is used to account for hotel occupancy tax revenues. State law grants the authority for cities to levy a tax not to exceed seven percent on hotel and motel room rates. The City levies a seven percent tax and the revenues are restricted to uses which enhances and promotes tourism and the convention and hotel industry.

Confiscated Seizure Fund

Pursuant to Chapter 59 of the Texas Code of Criminal Procedure and Title 28, Section 524 of the United States Code, a special fund must be established to account for funds awarded to the City as a result of court forfeitures of contraband. Seizure funds must only be used for law enforcement purposes as authorized by state and federal law.

Photo Enforcement Fund

A special revenue fund used to track the revenues and expenses related to the Mesquite Independent School District (MISD) school bus stop arm photo enforcement program.

Child Safety Fund

The Child Safety Fund was established in 2019. Starting in January 2019, motorists are charged a child safety fee in Dallas County when they register their vehicles. The fee is distributed to the cities within Dallas County on a quarterly basis. The revenue collected is transferred to the General Fund to help offset school crossing guard expenses that are shared with Mesquite Independent School District (MISD).

911 Service Fee Fund

The 911 Service Fee Fund is used for the accumulation of resources for and the payment of 911 emergency phone system maintenance. Telephone users within the City are charged a monthly fee for access to 911 service.

Community Development Block Grant Fund

The Community Development Block Grant Fund is used to account for funds granted the City by the U. S. Department of Housing and Urban Development (HUD) under the Community Development Block Grant Program. Funds are used for specifically designated programs approved by HUD that benefit low to moderate income persons.

Housing Choice Voucher Program Fund

The Housing Choice Voucher Program Fund is used to account for funds granted the City by HUD under the Housing Choice Voucher Program. Funds are used for specifically designated programs approved by HUD.

Public, Educational and Government (PEG) Access Fund

To account for monies received by cable and video service providers in support of the City's educational and government access channels on cable television in accordance with state law. In accordance with a cooperative agreement with the City, the Mesquite Independent School District operates the City's educational access channel.

Mesquite Quality of Life Corporation Fund

The Mesquite Quality of Life Corporation Fund is used to account for the accumulation of resources and the payment of expenditures in accordance with Texas state law, as recommended by the Mesquite Quality of Life Board, and as approved by the Mesquite City Council.

Mesquite Court Technology Fund

The Mesquite Court Technology Fund is authorized under the state laws of Texas under Subchapter A, Chapter 102, Code of Criminal Procedure, Article 102.0172. This fund is designated to finance the purchase of technological enhancements for a municipal court or municipal court of record.



Capital Project Funds

Capital Projects Reserve Fund

The Capital Projects Reserve Fund accounts for financial resources generated from local government revenue sources to be expended for various capital projects designated by City Council.

Tax Increment Reinvestment Zone (TIRZ) Fund

The Tax Increment Reinvestment Zone funds are used to account for revenues and expenditures associated with-in designated reinvestment zones according to financial plans and agreements approved by the City Council, TIRZ Boards and other participating taxing entities as prescribed by statutes and ordinances designating the reinvestment zones. The adopted budget includes ten designated reinvestment zones including Rodeo City TIRZ, Towne Centre TIRZ, Gus Thomasson TIRZ, Town East / Skyline TIRZ, Polo Ridge TIRZ, Heartland Town Center TIRZ, IH-20 Business Park TIRZ, Spradley Farms TIRZ, Alcott Logistics TIRZ, and Solterra TIRZ.

Impact Fee Fund

The Impact Fee Fund is used to account for revenues and expenditures in accordance with the City's adopted Impact Fee Policy. Impact fees are collected from developers for roadway, water and wastewater facilities and may be used for reimbursement of debt service costs associated with previously constructed roadway, water and wastewater projects or for newly adopted roadway, water and wastewater construction projects. The adopted budget includes two impact fee funds, Roadway Impact Fee Fund and Water and Sewer Impact Fee Fund.

Reserved Fee Fund

The Reserve Fee fund was established during fiscal year 2021-22 to record the new emergency notification, emergency services and technology fees charged for new construction. Revenues are based on development activity and will be used to cover expenses like the Emergency Notification System annual service fee and related capital improvements.

Conference Center Capital Replacement Fund

The Conference Center Capital Replacement Fund was created by contractual agreement between the City and John Q. Hammons Hotels, Inc. now Atrium Hotels, LP for the purpose of accumulating resources for the replacement of capital items as provided in the contractual agreement. Sources of funding include room rental at the Conference Center and ten percent gross receipts of Exhibit Hall revenues.

Amended General Fund Budget Summary Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
General Property Tax	\$ 73,031,909	\$ 83,467,770	\$ 83,467,770	\$ -
Gross Receipts	8,104,057	6,463,930	6,463,930	-
Sales Tax	46,234,627	45,845,920	46,912,090	1,066,170
Licenses, Permits and Fees	3,404,090	3,756,070	4,256,070	500,000
Fines and Forfeitures	3,129,558	3,088,800	3,088,800	-
Interest Income	2,158,586	1,834,800	2,519,800	685,000
Charges for Current Services	21,147,433	8,451,150	8,086,150	(365,000)
Other Revenues	1,778,056	672,100	782,100	110,000
Contributions and Donations	53,629	98,000	98,000	-
Transfers In	1,267,086	1,534,000	1,609,000	75,000
Enterprise Funds PILOT/Franchise Fee	5,437,870	6,222,790	7,455,420	1,232,630
Total Revenues	\$ 165,746,901	\$ 161,435,330	\$ 164,739,130	\$ 3,303,800
Operating Expenditures:				
General Government	\$ 15,969,567	\$ 17,719,740	\$ 17,795,642	\$ 75,902
Fire Service	37,616,350	42,412,470	42,467,897	55,427
Police Service	47,338,054	49,494,860	52,497,053	3,002,193
Housing and Community Services	2,154,710	2,937,890	657,445	(2,280,445)
Neighborhood Services	1,896,555	3,052,570	1,814,353	(1,238,217)
Planning and Development Services	3,521,487	3,978,740	3,948,645	(30,095)
Public Works	6,598,748	7,321,220	6,578,575	(742,645)
Solid Waste/Equipment Services	11,293,825	1,074,740	1,070,431	(4,309)
Library Services	2,978,351	3,102,870	3,057,140	(45,730)
Parks and Recreation	5,122,128	6,677,570	6,443,490	(234,080)
Transfers out	29,677,000	28,686,900	26,463,900	(2,223,000)
Other Expenditures	2,280,488	3,781,340	2,491,340	(1,290,000)
Cost Allocation Reimbursements	(2,682,487)	(2,409,930)	(3,625,390)	(1,215,460)
Total Expenditures	\$ 163,764,776	\$ 167,830,980	\$ 161,660,521	\$ (6,170,459)
Excess (Deficiency) Revenues Over Expenditures	\$ 1,982,125	\$ (6,395,650)	\$ 3,078,609	\$ 9,474,259
Unassigned Beginning Fund Balance	\$ 30,950,880	\$ 31,886,761	\$ 31,886,761	\$ -
Change in Unassigned Fund Balance	935,881	(6,395,650)	3,078,609	9,474,259
Unassigned Ending Fund Balance	\$ 31,886,761	\$ 25,491,111	\$ 34,965,370	\$ 9,474,259
Nonspendable/Assigned Beginning Fund Balance	\$ 3,551,118	\$ 4,597,362	\$ 4,597,362	\$ -
Change in Nonspendable/Assigned Fund Balance	1,046,244	-	-	-
Non-spendable/Assigned Fund Balance	\$ 4,597,362	\$ 4,597,362	\$ 4,597,362	\$ -
Total Fund Balance	\$ 36,484,123	\$ 30,088,473	\$ 39,562,732	\$ 9,474,259
Days of Working Capital (Unassigned)	70	58	77	

* Actual 2022-23 amounts are preliminary pending completion of final audit adjustments due to new GASB Pronouncements

Amended General Fund Revenues Fiscal Year 2023-24

Revenue Source	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
General Property Tax				
Current Taxes	\$ 71,605,809	\$ 82,422,770	\$ 82,422,770	\$ -
Delinquent Taxes	543,414	500,000	500,000	-
Interest and Penalties	882,686	545,000	545,000	-
Total General Property Tax	\$ 73,031,909	\$ 83,467,770	\$ 83,467,770	\$ -
Gross Receipts				
Electrical	\$ 4,013,102	\$ 4,024,000	\$ 4,024,000	\$ -
Gas	1,620,469	1,609,600	1,609,600	-
Cable TV	671,556	775,000	775,000	-
Commercial Sanitation	1,744,558	-	-	-
Bingo	54,372	55,330	55,330	-
Total Gross Receipts	\$ 8,104,057	\$ 6,463,930	\$ 6,463,930	\$ -
Sales Tax				
General Sales Tax	\$ 45,893,781	\$ 45,533,830	\$ 46,600,000	\$ 1,066,170
Mixed Beverage Sales Tax	340,846	312,090	312,090	-
Total Sales Tax	\$ 46,234,627	\$ 45,845,920	\$ 46,912,090	\$ 1,066,170
Licenses, Permits and Fees				
Building Permits	\$ 1,230,566	\$ 1,200,000	\$ 1,700,000	\$ 500,000
Electrical Permits	80,205	90,000	90,000	-
Plumbing Permits	216,095	234,000	234,000	-
Health Permits	181,670	180,000	180,000	-
Mechanical Permits	76,280	80,000	80,000	-
Sign Permits	70,842	80,000	80,000	-
Food Handlers and Manager Fees	20,710	25,000	25,000	-
Plan Review Fees	146,526	250,000	250,000	-
Apartment/Hotel Fees	217,425	376,270	376,270	-
Police Alarm Permits	28,045	75,000	75,000	-
Other Miscellaneous Permits	72,810	68,300	68,300	-
Inspection Fees	24,205	10,000	10,000	-
Liquid Waste Permits	7,850	9,000	9,000	-
Other Miscellaneous Licenses	666	1,500	1,500	-
Rental Property Inspection Program	423,247	475,000	475,000	-
Certificate Of Occupancy	53,500	75,000	75,000	-
Contractor Registration	128,020	140,000	140,000	-
Fire Sprinkler Permits	88,028	60,000	60,000	-
Miscellaneous Fire Permits	72,183	85,000	85,000	-
Public Pool Operator Permit	19,410	17,000	17,000	-
Telecommunications/ROW Fees	245,407	225,000	225,000	-
Operation Site Approval Permit	400	-	-	-
Total Licenses, Permits and Fees	\$ 3,404,090	\$ 3,756,070	\$ 4,256,070	\$ 500,000

Amended General Fund Revenues (Continued) Fiscal Year 2023-24

Revenue Source	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Fines and Forfeitures				
Traffic Fines	\$ 2,194,743	\$ 2,275,000	\$ 2,275,000	\$ -
Criminal Fines	334,348	301,800	301,800	-
City Ordinances	376,100	280,000	280,000	-
Arrest Fee	73,272	75,000	75,000	-
Child Safety Fee	13,533	12,000	12,000	-
Uniform Traffic Act Fee	22,662	27,000	27,000	-
Municipal Court Building Security	75,119	70,000	70,000	-
Court Time Payment Fee	39,781	48,000	48,000	-
Total Fines and Forfeitures	\$ 3,129,558	\$ 3,088,800	\$ 3,088,800	\$ -
Interest Income				
Interest on Investments	\$ 2,158,586	\$ 1,834,800	\$ 2,519,800	\$ 685,000
Total Interest Income	\$ 2,158,586	\$ 1,834,800	\$ 2,519,800	\$ 685,000
Charges for Current Services				
MISD Tax Appropriations	\$ 296,532	\$ 220,000	\$ 220,000	\$ -
Grass and Weed Charges	409,607	380,000	380,000	-
Engineering Plan Review Fees	451,522	440,000	440,000	-
Trash Fee	11,708	-	-	-
Ambulance Fees	2,856,012	2,705,000	2,705,000	-
False Alarm Fees	30,750	90,000	90,000	-
Pound Fees	12,899	30,000	-	(30,000)
Accident Reports	11,281	10,000	10,000	-
Miscellaneous Public Safety Revenues	180,836	145,000	145,000	-
Abandoned Vehicle Notification	4,030	20,000	20,000	-
Trash Cart Fee	217,466	-	-	-
Waste Collection and Disposal	11,242,984	-	-	-
Compost Materials Charges	971,918	-	-	-
Public Works Inspection Fees	2,566,069	2,000,000	1,750,000	(250,000)
Library Fees	22,129	9,200	9,200	-
Photocopy Charges	10,078	33,500	33,500	-
Pavilion Reservations	43,351	40,000	40,000	-
Reservations	460,192	381,700	381,700	-
Concessions	98,959	148,000	148,000	-
Registration Fees	63,236	49,500	49,500	-
Athletic Field Reservations	87,496	136,000	136,000	-
Program Fees	71,793	106,000	106,000	-
User Fees	479,992	781,250	781,250	-
Athletic Fees	182,030	160,000	160,000	-
Tennis Admissions	22,638	25,000	25,000	-
Tennis Shop Sales	3,895	5,000	5,000	-
Tennis Lessons	3,973	20,000	20,000	-
Swimming Pool Charges	257,985	400,000	400,000	-

INTRODUCTION

BUDGET / FINANCIALS

DEPARTMENT PROFILES

CAPITAL BUDGET

STATISTICAL

OUTSTANDING DEBT

APPENDIX

Amended General Fund Revenues (Continued) Fiscal Year 2023-24

Revenue Source	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Miscellaneous Charges for Services	23,106	1,000	1,000	-
Board of Adjustment Fees	8,300	10,000	10,000	-
Other Miscellaneous Revenues	12,889	20,000	20,000	-
Animal Adoption Fee	31,777	85,000	-	(85,000)
Total Charges for Current Services	\$ 21,147,433	\$ 8,451,150	\$ 8,086,150	\$ (365,000)
Other Revenues				
Service Charges on Returned Checks	\$ 28,045	\$ 15,000	\$ 15,000	\$ -
Miscellaneous	850,901	7,100	7,100	-
Prior Year Expenditures	28,512	100,000	100,000	-
Recyclable Items Sale	8,613	-	-	-
Auctions	446,815	260,000	370,000	110,000
Planning and Zoning Fees	149,407	135,000	135,000	-
Sale of Compost Material	149,749	-	-	-
Garbage Bags	35,476	45,000	45,000	-
Blue Bag Program	11,099	14,000	14,000	-
Lease and Rent Income	69,439	96,000	96,000	-
Total Other Revenues	\$ 1,778,056	\$ 672,100	\$ 782,100	\$ 110,000
Contributions and Donations				
Special Events	\$ 53,521	\$ 98,000	\$ 98,000	\$ -
Animal Shelter Donations	108	-	-	-
Total Contributions and Donations	\$ 53,629	\$ 98,000	\$ 98,000	\$ -
Transfers In				
Special Revenue Funds	\$ 970,000	\$ 1,240,000	\$ 1,315,000	\$ 75,000
Capital Projects	17,086	-	-	-
Capital Project Reserve Fund	280,000	294,000	294,000	-
Total Transfers In	\$ 1,267,086	\$ 1,534,000	\$ 1,609,000	\$ 75,000
Enterprise Funds PILOT/Franchise Fee				
Payment in Lieu of Taxes	\$ 1,728,570	\$ 1,793,120	\$ 1,967,430	\$ 174,310
Enterprise Fund Franchise Fee	3,709,300	4,429,670	5,487,990	1,058,320
Total Enterprise Funds PILOT/Franchise Fee	\$ 5,437,870	\$ 6,222,790	\$ 7,455,420	\$ 1,232,630
Total General Fund Revenues	\$ 165,746,901	\$ 161,435,330	\$ 164,739,130	\$ 3,303,800

Amended General Fund Expenditures Fiscal Year 2023-24

Governmental Activity	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
General Government				
City Council	\$ 142,223	\$ 159,190	\$ 159,190	\$ -
City Manager	1,909,706	1,938,010	1,931,310	(6,700)
Economic Development	647,937	785,360	839,585	54,225
Downtown Mesquite	-	365,490	251,310	(114,180)
Communications and Marketing	707,592	839,030	804,090	(34,940)
Mesquite Arts Center	241,673	244,280	247,900	3,620
Facility Maintenance	3,701,290	3,605,150	3,573,740	(31,410)
Strategic Services	106,273	106,060	106,250	190
City Secretary	523,790	740,110	783,780	43,670
Open Records Management	146,976	190,160	190,880	720
City Attorney	1,590,964	1,767,270	1,817,010	49,740
Human Resources Administration	1,522,368	1,639,120	1,598,190	(40,930)
Risk Management	397,269	431,990	483,210	51,220
Finance Administration	833,434	865,170	868,389	3,219
Accounting	732,295	889,490	809,120	(80,370)
Warehouse	376,439	405,060	390,770	(14,290)
Printshop/Mailroom	420,701	451,060	447,010	(4,050)
Purchasing	537,010	554,410	575,150	20,740
Transportation Pool	1,057	3,690	3,690	-
Central Copy	85,328	165,080	165,345	265
Tax Office	665,875	812,010	816,750	4,740
Municipal Court	1,747,488	1,795,300	1,873,330	78,030
Budget and Treasury	448,997	500,080	409,640	(90,440)
Information Technology	4,552,030	5,037,650	5,121,963	84,313
LESS: Work Order Credits				
City Manager	-	-	(2,380)	(2,380)
Economic Development	(417,000)	(417,000)	(417,000)	-
Downtown Mesquite	-	(357,030)	(357,030)	-
Mesquite Arts Center	(35,600)	(35,600)	(35,600)	-
Facility Maintenance	(975)	-	-	-
Risk Management	(423,650)	(431,990)	(431,990)	-
Printshop/Mailroom	(19,383)	(20,000)	(20,000)	-
Transportation Pool	(2,871)	(3,690)	(3,690)	-
Central Copy	(131,003)	(165,080)	(165,080)	-
Budget and Treasury	(26,828)	(102,440)	(1,540)	100,900
Information Technology	(5,011,838)	(5,037,650)	(5,037,650)	-
Total General Government	\$ 15,969,567	\$ 17,719,740	\$ 17,795,642	\$ 75,902
Fire Service				
Administration	\$ 1,463,406	\$ 1,817,360	\$ 1,746,870	\$ (70,490)
Operations	31,599,621	35,420,350	35,851,427	431,077
Emergency Medical Services	1,470,785	1,706,160	1,658,290	(47,870)

Amended General Fund Expenditures (Continued) Fiscal Year 2023-24

Governmental Activity	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Fire Prevention	1,916,874	2,082,510	1,932,390	(150,120)
Training	936,875	1,105,270	1,040,840	(64,430)
Emergency Management	228,789	280,820	238,080	(42,740)
Total Fire Service	\$ 37,616,350	\$ 42,412,470	\$ 42,467,897	\$ 55,427
Police Service				
Administration	\$ 1,327,199	\$ 1,361,780	\$ 1,477,930	\$ 116,150
Patrol and Traffic Division	24,167,126	25,263,220	26,820,820	1,557,600
Criminal Investigations	9,142,105	9,777,730	9,996,310	218,580
School Resource Officers	2,245,599	2,230,250	2,828,410	598,160
Technical Services	8,051,764	8,417,020	8,755,510	338,490
Staff Support Services	2,404,261	2,444,860	2,618,073	173,213
Total Police Service	\$ 47,338,054	\$ 49,494,860	\$ 52,497,053	\$ 3,002,193
Housing and Community Services				
Administration	\$ 158,268	\$ 161,190	\$ 197,680	\$ 36,490
Public Health Clinic	8,793	17,100	17,100	-
STAR Transit	14,893	285,000	285,000	-
Volunteer Services	248,536	269,880	157,665	(112,215)
Animal Services	1,724,220	2,204,720	-	(2,204,720)
Total Housing and Community Services	\$ 2,154,710	\$ 2,937,890	\$ 657,445	\$ (2,280,445)
Neighborhood Services				
Administration	\$ 361,372	\$ 468,730	\$ 386,370	\$ (82,360)
Environmental Code	1,012,551	1,251,270	1,328,615	77,345
Neighborhood Vitality	83,827	218,990	-	(218,990)
Rental Inspections	308,280	775,770	636,368	(139,402)
Behavioral Health Program	130,525	337,810	(537,000)	(874,810)
Total Neighborhood Services	\$ 1,896,555	\$ 3,052,570	\$ 1,814,353	\$ (1,238,217)
Planning and Development Services				
Administration	\$ 362,206	\$ 367,090	\$ 453,960	\$ 86,870
Building Inspection	1,960,944	2,028,100	2,003,685	(24,415)
Health Division	645,370	703,360	672,550	(30,810)
Planning and Zoning	386,587	596,470	537,990	(58,480)
Historical Preservation	193,183	269,460	262,200	(7,260)
Repair and Demolition	-	50,000	54,000	4,000
LESS: Work Order Credits				
Historical Preservation	(26,803)	(35,740)	(35,740)	-
Total Planning and Development Services	\$ 3,521,487	\$ 3,978,740	\$ 3,948,645	\$ (30,095)
Public Works				
Administration	\$ 515,848	\$ 358,680	\$ 359,195	\$ 515
Traffic Engineering	1,743,818	1,782,070	1,636,100	(145,970)
Street Lighting	1,089,797	1,243,830	1,243,110	(720)
Engineering	556,905	641,350	554,770	(86,580)

Amended General Fund Expenditures (Continued) Fiscal Year 2023-24

Governmental Activity	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Street Maintenance	3,819,076	5,214,710	4,852,470	(362,240)
Alley Reconstruction	36,619	376,260	228,610	(147,650)
LESS: Work Order Credits				
Traffic Engineering	(77,051)	(72,520)	(72,520)	-
Engineering	(1,049,645)	(1,600,000)	(1,600,000)	-
Street Maintenance	-	(246,900)	(246,900)	-
Alley Reconstruction	(36,619)	(376,260)	(376,260)	-
Total Public Works	\$ 6,598,748	\$ 7,321,220	\$ 6,578,575	\$ (742,645)
Solid Waste/Equipment Services				
Residential Solid Waste Collection	8,919,045	-	10,485	10,485
Compost Facility Operations	825,607	-	11,316	11,316
Equipment Services	6,997,156	7,703,540	7,677,430	(26,110)
LESS: Work Order Credits				
Equipment Services	(5,447,983)	(6,628,800)	(6,628,800)	-
Total Solid Waste/Equipment Services	\$ 11,293,825	\$ 1,074,740	\$ 1,070,431	\$ (4,309)
Library Services				
Administration	\$ 1,155,083	\$ 1,182,590	\$ 1,193,430	\$ 10,840
North Branch	812,442	855,830	798,120	(57,710)
Central Branch	1,010,826	1,064,450	1,065,590	1,140
Total Library Services	\$ 2,978,351	\$ 3,102,870	\$ 3,057,140	\$ (45,730)
Parks and Recreation				
Administration	\$ 904,900	\$ 916,230	\$ 911,380	\$ (4,850)
Park Operations	5,134,035	5,583,100	5,552,620	(30,480)
Tennis Center	117,771	145,970	140,890	(5,080)
Recreation Administration	1,692,694	2,017,420	1,841,720	(175,700)
Florence Community Center	146,337	154,530	156,720	2,190
Lakeside Activity Center	24,622	22,900	22,900	-
Shaw Gymnasium	559	1,100	1,100	-
Goodbar Activity Center	121,374	98,650	109,100	10,450
Evans Community Center	222,092	260,850	253,130	(7,720)
Scott Dunford Community Center	93,559	112,410	113,550	1,140
Westlake House	3,566	5,090	5,090	-
Rutherford Community Center	154,386	159,930	159,210	(720)
Day Camp	9,754	13,450	13,450	-
Thompson School Gymnasium	-	6,420	6,420	-
Afterschool Adventures Program	103,051	118,900	118,810	(90)
Senior Program	406,039	357,960	412,680	54,720
Summer Camp Program	53,261	101,620	101,620	-
Special Events	127,954	218,600	218,600	-
Athletic Programs	482,436	585,840	547,380	(38,460)
Mesquite Softball Complex	63,898	97,500	67,500	(30,000)

Amended General Fund Expenditures (Continued) Fiscal Year 2023-24

Governmental Activity	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
City Lake Pool	221,387	339,320	335,880	(3,440)
Town East Pool	121,890	267,300	265,700	(1,600)
Vanston Pool	141,636	107,010	106,570	(440)
Marlins Swim Team	20,443	21,550	21,550	-
Eastfield Natatorium	-	205,150	201,150	(4,000)
LESS: Work Order Credits				
Park Facilities and Operations - 4B	(5,184,614)	(5,206,230)	(5,206,230)	-
Town East Pool - MISD	(60,902)	(35,000)	(35,000)	-
Total Parks and Recreation	\$ 5,122,128	\$ 6,677,570	\$ 6,443,490	\$ (234,080)
Transfers Out				
Transfer Out - GO Debt Service Fund	\$ 22,327,000	\$ 28,336,900	\$ 26,113,900	\$ (2,223,000)
Transfer Out - Capital Project Reserve Fund	7,350,000	350,000	350,000	-
Total Transfers out	\$ 29,677,000	\$ 28,686,900	\$ 26,463,900	\$ (2,223,000)
Other Expenditures				
Reserves	\$ 558,093	\$ 1,883,100	\$ 593,100	\$ (1,290,000)
Insurance	1,720,950	1,895,740	1,895,740	-
Foreclosed Properties	1,445	2,500	2,500	-
Total Other Expenditures	\$ 2,280,488	\$ 3,781,340	\$ 2,491,340	\$ (1,290,000)
Cost Allocation Reimbursements				
Other Cost Allocation Reimbursements	\$ (903,227)	\$ (500,000)	\$ (500,000)	\$ -
Enterprise Fund Cost Allocation	(1,779,260)	(1,909,930)	(3,125,390)	(1,215,460)
Total Cost Allocation Reimbursements	\$ (2,682,487)	\$ (2,409,930)	\$ (3,625,390)	\$ (1,215,460)
Total General Fund Expenditures	\$ 163,764,776	\$ 167,830,980	\$ 161,660,521	\$ (6,170,459)



Amended Water and Sewer Operating Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 2,947,065	\$ 2,000,000	\$ 2,750,000	\$ 750,000
Water Sales	45,466,265	44,587,160	44,587,160	-
Water Taps and Connections	222,122	160,000	300,000	140,000
Penalty Income	876,187	850,000	850,000	-
Collection/Charged off Bills	7,764	10,400	8,000	(2,400)
Reconnect Fees & Transfer Fees	257,514	351,000	351,000	-
Sale of Bulk Water	4,725,196	4,300,000	5,000,000	700,000
Sewer Service	34,791,310	34,402,220	34,402,220	-
Lower East Fork Sewer Line	1,721,725	1,558,100	1,558,100	-
Sewer Backflow Inspections	65,900	67,000	67,000	-
Miscellaneous	736,606	574,400	705,500	131,100
Total Revenues	\$ 91,817,654	\$ 88,860,280	\$ 90,578,980	\$ 1,718,700
Operating Expenses:				
Utility Billing	\$ 2,084,914	\$ 2,436,770	\$ 2,374,000	\$ (62,770)
GIS Operations	856,476	983,280	996,680	13,400
Water Sewer Engineering	467,554	648,440	672,770	24,330
Water Sewer Streets	302,865	310,500	317,500	7,000
Infrastructure Maintenance	-	-	15,000	15,000
Administration	978,014	984,110	1,036,110	52,000
Water Production	28,198,024	31,804,490	31,850,290	45,800
Meter Services	1,340,721	1,447,750	1,551,240	103,490
Water Distribution	2,324,845	2,794,390	2,888,930	94,540
Wastewater Collection	1,872,882	2,469,610	2,511,630	42,020
Wastewater Treatment	12,994,185	15,060,720	16,118,000	1,057,280
NTMWD-East Fork Sewer Line	1,553,672	1,731,400	1,731,400	-
W&S Reconstruction Crew	1,062	-	-	-
Other Expenditures	577,016	821,450	1,604,085	782,635
Capital Outlay	1,486,611	750,000	1,599,076	849,076
Transfer Out - GO Debt Service Fund	487,900	837,270	837,270	-
Transfer Out - W&S Debt Service Fund	13,200,000	15,950,000	15,950,000	-
Transfer Out - General Liability Insurance Fund	500,000	500,000	500,000	-
Reserves	604,863	645,000	645,000	-
Cost Allocation	6,318,170	7,226,900	7,017,480	(209,420)
Total Expenses	\$ 76,149,774	\$ 87,402,080	\$ 90,216,461	\$ 2,814,381
Excess (Deficiency) Revenues Over Expenses	\$ 15,667,880	\$ 1,458,200	\$ 362,519	\$ (1,095,681)
Working Capital, October 1	\$ 72,024,110	\$ 87,691,990	\$ 87,691,990	\$ -
Working Capital, September 30	\$ 87,691,990	\$ 89,150,190	\$ 88,054,509	\$ (1,095,681)
Days of Working Capital	349	366	355	

* Actual 2022-23 amounts are preliminary pending completion of final audit adjustments due to new GASB Pronouncements

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Amended Drainage Utility District Operating Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 90,324	\$ 60,360	\$ 100,000	\$ 39,640
Residential Drainage Fees	2,253,320	2,324,960	2,324,960	-
Commercial Drainage Fees	2,863,459	3,090,680	3,090,680	-
Contributions and Others	44,965	-	-	-
Total Revenues	\$ 5,252,068	\$ 5,476,000	\$ 5,515,640	\$ 39,640
Operating Expenses:				
TPDES Permit Program Operations	\$ 796,461	\$ 1,000,450	\$ 1,000,450	\$ -
Street Sweeping Program	204,997	289,970	289,970	-
Drainage Maintenance and Construction	286,108	396,170	396,170	-
Cost Allocation	748,960	755,820	755,820	-
Capital Outlay	-	390,000	686,000	296,000
Transfer Out - DUD Debt Service Fund	377,350	380,200	380,200	-
Transfer Out - Capital Project Fund	2,500,000	2,500,000	2,500,000	-
Total Expenses	\$ 4,913,876	\$ 5,712,610	\$ 6,008,610	\$ 296,000
Excess (Deficiency) Revenues Over Expenses	\$ 338,192	\$ (236,610)	\$ (492,970)	\$ (256,360)
Working Capital, October 1	\$ 2,454,113	\$ 2,792,305	\$ 2,792,305	\$ -
Working Capital, September 30	\$ 2,792,305	\$ 2,555,695	\$ 2,299,335	\$ (256,360)
Days of Working Capital	194	170	152	

* Actual 2022-23 amounts are preliminary pending completion of final audit adjustments due to new GASB Pronouncements



Amended Solid Waste Operation Operating Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Commercial Solid Waste Fees	\$ -	\$ -	\$ 6,300,000	\$ 6,300,000
Residential Solid Waste Fees	-	-	12,828,000	12,828,000
Compost Facility Operation Fees	-	-	1,075,500	1,075,500
Total Revenues	\$ -	\$ -	\$ 20,203,500	\$ 20,203,500
Operating Expenses:				
Administration	\$ -	\$ -	\$ 224,510	\$ 224,510
Compost Facility Operations	-	-	780,190	780,190
Commercial Solid Waste Collection	-	-	4,421,595	4,421,595
Residential Solid Waste Collection	-	-	9,998,430	9,998,430
Transfer Out -Debt	-	-	2,223,113	2,223,113
Cost Allocation	-	-	2,448,090	2,448,090
Total Expenses	\$ -	\$ -	\$ 20,095,928	\$ 20,095,928
Excess (Deficiency) Revenues Over Expenses	\$ -	\$ -	\$ 107,572	\$ 107,572
Working Capital, October 1		\$ 2,723,162	\$ 2,723,162	\$ -
Working Capital, September 30	\$ -	\$ 2,723,162	\$ 2,830,734	\$ 107,572
Days of Working Capital			51	

* Actual 2022-23 amounts are preliminary pending completion of final audit adjustments due to new GASB Pronouncements



Amended Airport Operating Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Other Revenues	\$ 75,007	\$ 116,000	\$ 116,000	\$ -
Hangar Rentals	849,538	1,099,880	1,099,880	-
Tie Downs	46,432	55,000	55,000	-
Fuel Sales	1,901,083	2,160,000	2,160,000	-
Oil Sales	6,304	6,000	6,000	-
Airport Lease Receipts	26,308	27,000	27,000	-
Airport Misc Supplies	20,375	20,000	20,000	-
Airport Tenant Utility Receipts	6,885	5,000	5,000	-
Sale of Land	1,956,669	-	-	-
Total Revenues	\$ 4,888,601	\$ 3,488,880	\$ 3,488,880	\$ -
Operating Expenses:				
Personal Services	\$ 734,572	\$ 938,940	\$ 938,940	\$ -
Supplies - Other	50,333	43,350	43,350	-
Supplies - Fuel	1,395,171	1,584,600	1,807,230	222,630
Contractual Services	415,550	509,890	510,990	1,100
Capital Outlay	442,108	94,000	983,098	889,098
Transfer Out - GO Debt Service Fund	318,150	318,150	318,150	-
Transfer Out - Capital Projects	-	50,000	50,000	-
Total Expenses	\$ 3,355,884	\$ 3,538,930	\$ 4,651,758	\$ 1,112,828
Excess (Deficiency) Revenues Over Expenses	\$ 1,532,717	\$ (50,050)	\$ (1,162,878)	\$ (1,112,828)
Working Capital, October 1	\$ 559,483	\$ 2,092,200	\$ 2,092,200	\$ -
Working Capital, September 30	\$ 2,092,200	\$ 2,042,150	\$ 929,322	\$ (1,112,828)
Days of Working Capital	156	214	97	

* Actual 2022-23 amounts are preliminary pending completion of final audit adjustments due to new GASB Pronouncements



Amended Golf Course Operating Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Other Revenues	\$ 52,787	\$ 39,000	\$ 73,000	\$ 34,000
Golf Lessons	14,010	24,000	24,000	-
Green Fees	721,526	907,000	907,000	-
Cart Rental Fees	436,654	394,000	394,000	-
Driving Range Fees	143,211	105,000	105,000	-
Concessions	119,952	95,000	95,000	-
Pro Shop Merchandise Sales	56,221	56,000	56,000	-
Total Revenues	\$ 1,544,361	\$ 1,620,000	\$ 1,654,000	\$ 34,000
Operating Expenses:				
Personal Services	\$ 818,064	\$ 940,030	\$ 940,030	-
Supplies - Other	109,132	119,000	119,000	-
Supplies - Pro Shop Merchandise	61,610	50,000	50,000	-
Contractual Services	255,837	321,430	321,430	-
Capital Outlay	-	4,050	4,050	-
Capital Lease - Golf Carts	70,837	136,100	136,100	-
Total Expenses	\$ 1,315,480	\$ 1,570,610	\$ 1,570,610	\$ -
Excess (Deficiency) Revenues Over Expenses	\$ 228,881	\$ 49,390	\$ 83,390	\$ 34,000
Working Capital, October 1	\$ 159,491	\$ 388,372	\$ 388,372	\$ -
Working Capital, September 30	\$ 388,372	\$ 437,762	\$ 471,762	\$ 34,000
Days of Working Capital	92	99	104	

* Actual 2022-23 amounts are preliminary pending completion of final audit adjustments due to new GASB Pronouncements



Amended General Obligation Bond Debt Service Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 249,383	\$ 188,000	\$ 188,000	\$ -
Transfer In - Hotel Occupancy Tax Fund	398,890	398,890	398,890	-
Transfer In - General Fund	22,327,000	28,336,900	28,336,900	-
Transfer In - Water and Sewer Fund	487,900	837,270	837,270	-
Transfer In - 4B Sales Tax Fund	1,334,760	1,335,610	1,335,610	-
Transfer In - Roadway Impact Fee Fund	2,300,000	2,300,000	2,300,000	-
Transfer In - Airport Operating Fund	318,150	318,150	318,150	-
Transfer In - TIRZ Funds	929,647	864,530	864,530	-
Transfer In - Other	183	-	-	-
Total Revenues	\$ 28,345,913	\$ 34,579,350	\$ 34,579,350	\$ -
Expenditures:				
Principal	\$ 17,115,000	\$ 23,155,000	\$ 23,155,000	\$ -
Interest	9,022,629	11,404,330	11,404,330	-
Fiscal Agent Fees	16,250	14,000	14,000	-
Other Expenditures	13,500	11,000	11,000	-
Total Expenditures	\$ 26,167,379	\$ 34,584,330	\$ 34,584,330	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 2,178,534	\$ (4,980)	\$ (4,980)	\$ -
Working Capital, October 1	\$ 1,475,223	\$ 3,653,757	\$ 3,653,757	\$ -
Working Capital, September 30	\$ 3,653,757	\$ 3,648,777	\$ 3,648,777	\$ -



Amended Water and Sewer Revenue Bond Debt Service Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Reimbursement	\$ 894	\$ -	\$ -	\$ -
Transfer In - Water and Sewer Operating Fund	13,200,000	15,950,000	15,950,000	-
Transfer In - Water and Sewer Impact Fee Fund	1,380,000	1,380,000	1,380,000	-
Total Revenues	\$ 14,580,894	\$ 17,330,000	\$ 17,330,000	\$ -
Expenses:				
Principal	\$ 8,525,000	\$ 10,150,000	\$ 10,150,000	\$ -
Interest	6,041,383	7,142,300	7,142,300	-
Fiscal Agent Fees	8,500	20,000	20,000	-
Other Expenditures	15,000	11,000	11,000	-
Total Expenses	\$ 14,589,883	\$ 17,323,300	\$ 17,323,300	\$ -
Excess (Deficiency) Revenues Over Expenses	\$ (8,989)	\$ 6,700	\$ 6,700	\$ -
Fund Balance, October 1	\$ 3,709,423	\$ 3,700,434	\$ 3,700,434	\$ -
Fund Balance, September 30	\$ 3,700,434	\$ 3,707,134	\$ 3,707,134	\$ -



Amended Water and Sewer Revenue Reserve Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
W&S Revenue Bond Sale Proceeds	\$ 3,000,000	\$ 6,000,000	\$ 3,000,000	\$ (3,000,000)
Total Revenues	\$ 3,000,000	\$ 6,000,000	\$ 3,000,000	\$ (3,000,000)
Expenses:				
Total Expenses	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) Revenues Over Expenses	\$ 3,000,000	\$ 6,000,000	\$ 3,000,000	\$ (3,000,000)
Fund Balance, October 1	\$ 7,158,652	\$ 10,158,652	\$ 10,158,652	\$ -
Fund Balance, September 30	\$ 10,158,652	\$ 16,158,652	\$ 13,158,652	\$ (3,000,000)



Amended Drainage Utility District Revenue Bond Debt Service Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Transfer In - DUD Operating Fund	\$ 377,350	\$ 380,200	\$ 380,200	\$ -
Transfer In - TIRZ Fund	475,200	476,950	476,950	-
Total Revenues	\$ 852,550	\$ 857,150	\$ 857,150	\$ -
Expenses:				
Principal	\$ 385,000	\$ 440,000	\$ 440,000	\$ -
Interest	452,882	404,100	404,100	-
Fiscal Agent Fees	1,500	2,000	2,000	-
Other Bond Expense	3,500	11,000	11,000	-
Total Expenses	\$ 842,882	\$ 857,100	\$ 857,100	\$ -
Excess (Deficiency) Revenues Over Expenses	\$ 9,668	\$ 50	\$ 50	\$ -
Fund Balance, October 1	\$ 286,245	\$ 295,913	\$ 295,913	\$ -
Fund Balance, September 30	\$ 295,913	\$ 295,963	\$ 295,963	\$ -



Amended Drainage Utility District Revenue Reserve Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Transfer In - DUD Revenue Bonds	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenses:				
Total Expenses	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) Revenues Over Expenses	\$ -	\$ -	\$ -	\$ -
Fund Balance, October 1	\$ 1,036,744	\$ 1,036,744	\$ 1,036,744	\$ -
Fund Balance, September 30	\$ 1,036,744	\$ 1,036,744	\$ 1,036,744	\$ -



Amended Group Medical Insurance Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 122,724	\$ -	\$ 150,000	\$ 150,000
Retirees Medical Insurance Contributions	1,691,952	1,843,960	1,843,960	-
Vison Insurance Premiums	127,076	126,000	156,000	30,000
Life Insurance Premiums	81,568	57,000	80,000	23,000
Dental Insurance Premiums	917,629	880,000	950,000	70,000
Long-term Disability Premiums	141,511	130,000	140,000	10,000
Health Insurance Surcharges	127,648	100,000	150,000	50,000
Health Claims Reimbursements	44,864	250,000	250,000	-
Other Revenues	156,311	-	-	-
Employer Contributions	13,902,825	15,105,340	15,105,340	-
Employee Contributions	1,833,192	1,958,840	1,958,840	-
Health Clinic Copays	46,962	43,500	43,500	-
Health Clinic Pharmacy Copays	620,852	330,000	2,000,000	1,670,000
Total Revenues	\$ 19,815,114	\$ 20,824,640	\$ 22,827,640	\$ 2,003,000
Expenses:				
Miscellaneous	\$ 6,470	\$ 12,010	\$ 12,010	\$ -
Professional Services	99,494	160,000	100,000	(60,000)
Employee Wellness Program	83,307	258,000	261,000	3,000
Health Clinic Operating	601,653	508,700	615,700	107,000
Health Claims	10,000,916	10,800,000	10,200,000	(600,000)
Pharmaceutical	3,868,840	3,450,000	6,050,000	2,600,000
HSA Contributions	882,549	1,161,640	880,000	(281,640)
Administrative Fee - Medical	110,323	-	100,000	100,000
Stop Loss Coverage Premium	907,249	975,000	900,000	(75,000)
Dental Premiums - Indemnity	845,988	955,000	850,000	(105,000)
Dental Premiums - Managed Care	77,903	80,000	80,000	-
Health Claims - Vision	134,687	127,500	127,500	-
Employee Assistance Program	34,901	30,000	30,000	-
Medicare Supplement Premiums	1,296,666	1,418,000	1,418,000	-
Critical Care Premiums	(146)	-	-	-
Life Insurance Premiums	87,119	100,000	100,000	-
Long-term Disability Premiums	135,768	140,000	140,000	-
Reserve Funding Claims	730,223	-	-	-
Total Expenses	\$ 19,903,910	\$ 20,175,850	\$ 21,864,210	\$ 1,688,360
Excess (Deficiency) Revenues Over Expenses	\$ (88,796)	\$ 648,790	\$ 963,430	\$ 314,640
Fund Balance, October 1	\$ 859,351	\$ 770,555	\$ 770,555	\$ -
Fund Balance, September 30	\$ 770,555	\$ 1,419,345	\$ 1,733,985	\$ 314,640



Amended General Liability Insurance Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 141,433	\$ 119,480	\$ 250,000	\$ 130,520
Other Revenue	741,007	267,800	350,000	82,200
Workers' Compensation Contributions	2,392,770	2,774,310	2,774,310	-
General Liability Contributions	2,550,391	2,626,500	2,626,500	-
Total Revenues	\$ 5,825,601	\$ 5,788,090	\$ 6,000,810	\$ 212,720
Expenses:				
Personal Services	\$ 456,558	\$ 491,990	\$ 491,990	\$ -
Other Expenditures	215,672	232,060	458,460	226,400
Legal Services/Court Costs	126,397	236,900	100,000	(136,900)
General Liability Claims	713,176	1,081,500	1,331,959	250,459
Workers' Compensation Claims	1,204,626	1,545,000	1,545,000	-
Insurance Premiums	1,729,769	1,920,100	2,300,000	379,900
Reserve Funding Claims	(518,523)	-	-	-
Total Expenses	\$ 3,927,675	\$ 5,507,550	\$ 6,227,409	\$ 719,859
Excess (Deficiency) Revenues Over Expenses	\$ 1,897,926	\$ 280,540	\$ (226,599)	\$ (507,139)
Fund Balance, October 1	\$ 79,048	\$ 1,976,974	\$ 1,976,974	\$ -
Fund Balance, September 30	\$ 1,976,974	\$ 2,257,514	\$ 1,750,376	\$ (507,139)



Amended Hotel Occupancy Tax Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Hotel Occupancy Tax	\$ 1,869,817	\$ 2,014,000	\$ 2,014,000	\$ -
Interest Income	106,877	75,000	150,000	75,000
Total Revenues	\$ 1,976,694	\$ 2,089,000	\$ 2,164,000	\$ 75,000
Expenditures:				
Convention and Visitors Bureau	\$ 918,185	\$ 1,031,910	\$ 1,031,910	\$ -
Other Expenditures	55,573	252,040	83,570	(168,470)
Historic Mesquite, Inc.	211,304	240,570	237,710	(2,860)
Mesquite Arts Council, Inc.	211,304	240,570	237,710	(2,860)
Conference Center Marketing	163,525	165,000	175,000	10,000
Transfer Out - Debt Service	398,890	398,890	398,890	-
Total Expenditures	\$ 1,958,781	\$ 2,328,980	\$ 2,164,790	\$ (164,190)
Excess (Deficiency) Revenues Over Expenditures	\$ 17,913	\$ (239,980)	\$ (790)	\$ 239,190
Fund Balance, October 1	\$ 2,576,833	\$ 2,594,746	\$ 2,594,746	\$ -
Fund Balance, September 30	\$ 2,594,746	\$ 2,354,766	\$ 2,593,956	\$ 239,190

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 **Amended Confiscated Seizure Fund Budget
Fiscal Year 2023-24**

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Court Awarded Proceeds	\$ 1,035,999	\$ 200,000	\$ 475,000	\$ 275,000
Interest Income	108,679	7,500	90,000	82,500
Other Income	26,363	-	-	-
Total Revenues	\$ 1,171,041	\$ 207,500	\$ 565,000	\$ 357,500
Expenditures:				
Supplies	\$ 257,362	\$ 30,000	\$ (1,572)	\$ (31,572)
Contractual	323,554	310,800	485,791	174,991
Capital Outlay	435,297	150,000	960,643	810,643
Total Expenditures	\$ 1,016,213	\$ 490,800	\$ 1,444,862	\$ 954,062
Excess (Deficiency) Revenues Over Expenditures	\$ 154,828	\$ (283,300)	\$ (879,862)	\$ (596,562)
Fund Balance, October 1	\$ 1,536,523	\$ 1,691,351	\$ 1,691,351	\$ -
Fund Balance, September 30	\$ 1,691,351	\$ 1,408,051	\$ 811,489	\$ (596,562)

 **Amended Photo Enforcement Fund Budget
Fiscal Year 2023-24**

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
School Bus Camera Violation Proceeds	\$ 23,264	\$ 15,000	\$ 15,000	\$ -
Interest Income	417	-	-	-
Total Revenues	\$ 23,681	\$ 15,000	\$ 15,000	\$ -
Expenditures:				
Transfer Out - General Fund	\$ 25,000	\$ 15,000	\$ 15,000	\$ -
Total Expenditures	\$ 25,000	\$ 15,000	\$ 15,000	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ (1,319)	\$ -	\$ -	\$ -
Fund Balance, October 1	\$ (42)	\$ (1,361)	\$ (1,361)	\$ -
Fund Balance, September 30	\$ (1,361)	\$ (1,361)	\$ (1,361)	\$ -

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Amended Child Safety Fund Budget Fiscal Year 2023-24

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	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Child Safety Fee	\$ 179,424	\$ 175,000	\$ 175,000	\$ -
Interest Income	3,647	-	-	-
Total Revenues	\$ 183,071	\$ 175,000	\$ 175,000	\$ -
Expenditures:				
Transfer Out - General Fund	\$ 165,000	\$ 175,000	\$ 175,000	\$ -
Total Expenditures	\$ 165,000	\$ 175,000	\$ 175,000	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 18,071	\$ -	\$ -	\$ -
Fund Balance, October 1	\$ 5,342	\$ 23,413	\$ 23,413	\$ -
Fund Balance, September 30	\$ 23,413	\$ 23,413	\$ 23,413	\$ -

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Amended 9-1-1 Service Fee Fund Budget Fiscal Year 2023-24

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	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 536	\$ -	\$ -	\$ -
9-1-1 Phone Charges	153,503	175,000	150,000	(25,000)
Wireless 9-1-1 Phone Charges	816,283	725,000	825,000	100,000
Total Revenues	\$ 970,322	\$ 900,000	\$ 975,000	\$ 75,000
Expenditures:				
Contractual Services	\$ 97,354	\$ 120,000	\$ 120,000	\$ -
Transfer Out - General Fund	780,000	780,000	855,000	75,000
Total Expenditures	\$ 877,354	\$ 900,000	\$ 975,000	\$ 75,000
Excess (Deficiency) Revenues Over Expenditures	\$ 92,968	\$ -	\$ -	\$ -
Fund Balance, October 1	\$ 57,085	\$ 150,053	\$ 150,053	\$ -
Fund Balance, September 30	\$ 150,053	\$ 150,053	\$ 150,053	\$ -

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Amended Community Development Block Grant Program Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Intergovernmental-Entitlement	\$ 1,106,996	\$ 1,041,662	\$ 1,778,689	\$ 737,027
Total Revenues	\$ 1,106,996	\$ 1,041,662	\$ 1,778,689	\$ 737,027
Expenditures: 2023-24 Projects				
Administration	\$ -	\$ 100,000	\$ 100,000	\$ -
Sharing Life Outreach Program	-	19,349	19,349	-
Sharing Life Outreach Homelessness Transition Program	-	50,000	50,000	-
Summer Youth Internship Program	-	20,000	22,603	2,603
Senior Source Program	-	15,000	15,000	-
Visiting Nurse Association Program	-	13,900	16,947	3,047
Housing Rehabilitation	-	585,413	1,289,704	704,291
Code Enforcement	-	200,000	223,086	23,086
Down Payment Assistance	-	-	4,000	4,000
The Family Place	-	23,000	23,000	-
Mesquite ISD	-	15,000	15,000	-
Total 2023-24 Projects	\$ -	\$ 1,041,662	\$ 1,778,689	\$ 737,027
Expenditures: 2022-23 Projects				
Administration	\$ 98,094	\$ -	\$ -	\$ -
Mission East Dallas County Health Ministries	3,333	-	-	-
Hope's Door New Beginnings Center	20,000	-	-	-
Sharing Life Outreach Program	24,779	-	-	-
Sharing Life Outreach Homelessness Transition Program	25,290	-	-	-
Summer Youth Internship Program	32,567	-	-	-
Senior Source Program	13,000	-	-	-
Visiting Nurse Association Program	16,000	-	-	-
Housing Rehabilitation	642,820	-	-	-
Code Enforcement	190,027	-	-	-
The Family Place	15,000	-	-	-
Mesquite ISD	15,178	-	-	-
Total 2022-23 Projects	\$ 1,096,088	\$ -	\$ -	\$ -
Total Expenditures - All Program Years	\$ 1,096,088	\$ 1,041,662	\$ 1,778,689	\$ 737,027
Excess (Deficiency) Revenues Over Expenditures	\$ 10,908	\$ -	\$ (0)	\$ (0)
Fund Balance, October 1	\$ 77,769	\$ 88,677	\$ 88,677	\$ -
Fund Balance, September 30	\$ 88,677	\$ 88,677	\$ 88,677	\$ (0)



Amended Housing Choice Voucher Program Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 114,723	\$ 82,000	\$ 82,000	\$ -
Intergovernmental - Section 8 Voucher	19,156,738	20,866,010	21,348,010	482,000
Total Revenues	\$ 19,271,461	\$ 20,948,010	\$ 21,430,010	\$ 482,000
Expenditures:				
Housing Choice Voucher Program	\$ 18,962,669	\$ 20,513,870	\$ 20,963,870	\$ 450,000
Cost Allocation	150,000	150,000	150,000	-
Total Expenditures	\$ 19,112,669	\$ 20,663,870	\$ 21,113,870	\$ 450,000
Excess (Deficiency) Revenues Over Expenditures	\$ 158,792	\$ 284,140	\$ 316,140	\$ 32,000
Fund Balance, October 1	\$ 2,541,302	\$ 2,700,094	\$ 2,700,094	\$ -
Fund Balance, September 30	\$ 2,700,094	\$ 2,984,234	\$ 3,016,234	\$ 32,000



Amended Public, Educational and Government Access Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Cable TV PEG Fees	\$ 179,948	\$ 220,000	\$ 260,052	\$ 40,052
Interest Income	25,461	26,000	26,539	539
Total Revenues	\$ 205,409	\$ 246,000	\$ 286,591	\$ 40,591
Expenditures:				
Contractual Services	\$ 220,330	\$ 137,700	\$ 137,700	\$ -
Capital Outlay	-	2,500	14,500	12,000
Total Expenditures	\$ 220,330	\$ 140,200	\$ 152,200	\$ 12,000
Excess (Deficiency) Revenues Over Expenditures	\$ (14,921)	\$ 105,800	\$ 134,391	\$ 28,591
Fund Balance, October 1	\$ 692,776	\$ 677,855	\$ 677,855	\$ -
Fund Balance, September 30	\$ 677,855	\$ 783,655	\$ 812,246	\$ 28,591



Amended Mesquite Quality of Life Corporation Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 1,794,247	\$ 336,000	\$ 700,000	\$ 364,000
Special Use Sales Tax	14,016,742	15,000,000	15,000,000	-
Other Revenue	-	-	50,000	50,000
Total Revenues	\$ 15,810,989	\$ 15,336,000	\$ 15,750,000	\$ 414,000
Expenditures:				
Parks and Recreation Improvements	\$ 8,256,840	\$ 10,798,730	\$ 19,237,977	\$ 8,439,247
Administration	417,000	460,000	460,000	-
Transportation Improvements	126,213	330,750	2,566,143	2,235,393
Public Safety Improvements	99,998	68,250	83,252	15,002
Transfer Out - Capital Projects	1,000,000	50,000	50,000	-
Transfer Out - GO Debt Service Fund	1,334,760	1,335,610	1,335,610	-
Total Expenditures	\$ 11,234,811	\$ 13,043,340	\$ 23,732,982	\$ 10,689,642
Excess (Deficiency) Revenues Over Expenditures	\$ 4,576,178	\$ 2,292,660	\$ (7,982,982)	\$ (10,275,642)
Fund Balance, October 1	\$ 12,999,066	\$ 17,575,244	\$ 17,575,244	\$ -
Fund Balance, September 30	\$ 17,575,244	\$ 19,867,904	\$ 9,592,262	\$ (10,275,642)



Amended Municipal Court Technology Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Municipal Court Technology Fee	\$ 63,279	\$ 60,000	\$ 60,000	\$ -
Interest Income	12	-	-	-
Total Revenues	\$ 63,291	\$ 60,000	\$ 60,000	\$ -
Expenditures:				
Supplies	\$ 1,750	\$ 3,140	\$ 3,140	\$ -
Contractual Services	70,515	51,550	51,550	-
Total Expenditures	\$ 72,265	\$ 54,690	\$ 54,690	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ (8,974)	\$ 5,310	\$ 5,310	\$ -
Fund Balance, October 1	\$ (7,889)	\$ (16,863)	\$ (16,863)	\$ -
Fund Balance, September 30	\$ (16,863)	\$ (11,553)	\$ (11,553)	\$ -



Amended Capital Project Reserve Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 538,773	\$ 365,000	\$ 191,227	\$ (173,773)
Other Revenue	1,312,528	-	(235,497)	(235,497)
925 McKenzie Road Proceeds	617,113	-	-	-
Transfer In - General Fund	7,350,000	912,000	(6,650,000)	(7,562,000)
Transfer In - TIRZ Funds	490,000	-	562,000	562,000
Total Revenues	\$ 10,308,414	\$ 1,277,000	\$ (6,132,270)	\$ (7,409,270)
Expenditures:				
2100 Berry Road Land Acquisition	\$ 849	\$ -	\$ (36,079)	\$ (36,079)
2250 Berry Road Land Acquisition	1	-	-	-
Administration	280,000	280,000	280,000	-
Capital Reserve	-	(2,447,420)	7,344,024	9,791,444
COVID-19 Pandemic	-	-	1,132,153	1,132,153
Developer Participation - Ashley	200,000	-	-	-
Economic Incentive Payments	4,479,099	2,447,420	841,545	(1,605,875)
Facility Assessment & Management Software	36,079	-	-	-
Fire Pre-Incident Planning	21,600	-	(400)	(400)
Furniture Replacement	44,071	50,000	312,372	262,372
IH-20 Corridor Development	2,025	-	5,025	5,025
IT 5-Year Strategic Plan	-	-	65,000	65,000
Military Parkway Trail Phase 2	-	-	5,078	5,078
Police Memorial Update	22,384	-	-	-
Police Uniforms and Load Bearing Vests	13,591	-	-	-
South Creek Subdivision Park Projects	842,482	-	1,064,753	1,064,753
Star Transit	-	-	300,000	300,000
Vehicles for FY23 Budget Offers	167,651	-	-	-
Vehicles for FY24 Budget Offers	-	-	159,616	159,616
Winter Storm Mara (2023)	79,929	-	-	-
Winter Storm Mara ⁽²⁰²³⁾	-	-	(71)	(71)
Total Expenditures	\$ 6,189,761	\$ 330,000	\$ 11,473,016	\$ 11,143,016
Excess (Deficiency) Revenues Over Expenditures	\$ 4,118,653	\$ 947,000	\$ (17,605,286)	\$ (18,552,286)
Fund Balance, October 1	\$ 16,523,787	\$ 20,642,440	\$ 20,642,440	\$ -
Fund Balance, September 30	\$ 20,642,440	\$ 21,589,440	\$ 3,037,154	\$ (18,552,286)

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Amended Rodeo City Tax Increment Reinvestment Zone Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
City of Mesquite	\$ 447,337	\$ 959,439	\$ 959,439	\$ -
Interest Income	5,200	-	-	-
Total Revenues	\$ 452,537	\$ 959,439	\$ 959,439	\$ -
Expenditures:				
Contractual Services	\$ 1,032	\$ -	\$ -	\$ -
TIRZ Credit to PID	-	498,223	498,223	-
Transfer Out - Capital Project Reserve Fund	260,000	-	-	-
Administration	-	332,000	332,000	-
Total Expenditures	\$ 261,032	\$ 830,223	\$ 830,223	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 191,505	\$ 129,216	\$ 129,216	\$ -
Fund Balance, October 1	\$ 31,427	\$ 222,932	\$ 222,932	\$ -
Fund Balance, September 30	\$ 222,932	\$ 352,148	\$ 352,148	\$ -



Amended Towne Centre Tax Increment Reinvestment Zone Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
City of Mesquite	\$ 1,328,586	\$ 2,050,003	\$ 2,050,003	\$ -
Interest Income	59,362	-	-	-
Other Revenue	4,500	-	12,519	12,519
Total Revenues	\$ 1,392,448	\$ 2,050,003	\$ 2,062,522	\$ 12,519
Expenditures:				
117 West Main Street Building Renovations	\$ 1,455	\$ -	\$ 1,455	\$ 1,455
Administration	130,000	-	130,000	130,000
Downtown Operations, Maintenance & Projects	401,168	306,031	916,203	610,172
Economic Development Incentives	2,942	-	2,942	2,942
Heritage Plaza Building Renovation	101,579	-	-	-
Heritage Trail	14,411	-	222,562	222,562
Pavement Improvements	-	180,000	(20,000)	(200,000)
Police Security Towers	-	-	96,782	96,782
Town East Retail Area Security	400,000	623,500	-	(623,500)
Transfer Out - Debt Service - South Mesquite Creek Drainage	475,200	606,950	476,950	(130,000)
Total Expenditures	\$ 1,526,755	\$ 1,716,481	\$ 1,826,894	\$ 110,413
Excess (Deficiency) Revenues Over Expenditures	\$ (134,307)	\$ 333,522	\$ 235,628	\$ (97,894)
Fund Balance, October 1	\$ 1,241,563	\$ 1,107,256	\$ 1,107,256	\$ -
Fund Balance, September 30	\$ 1,107,256	\$ 1,440,778	\$ 1,342,884	\$ (97,894)

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Amended Gus Thomasson Tax Increment Reinvestment Zone Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
City of Mesquite	\$ 305,198	\$ 496,509	\$ 496,509	\$ -
Interest Income	15,089	-	-	-
Total Revenues	\$ 320,287	\$ 496,509	\$ 496,509	\$ -
Expenditures:				
Economic Development Incentives	\$ -	\$ 50,000	\$ 50,000	\$ -
Administration	50,000	50,000	50,000	-
Total Expenditures	\$ 50,000	\$ 100,000	\$ 100,000	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 270,287	\$ 396,509	\$ 396,509	\$ -
Fund Balance, October 1	\$ 265,903	\$ 536,190	\$ 536,190	\$ -
Fund Balance, September 30	\$ 536,190	\$ 932,699	\$ 932,699	\$ -



Amended Town East/Skyline Tax Increment Reinvestment Zone Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
City of Mesquite	\$ 802,170	\$ 1,373,828	\$ 1,373,828	\$ -
Interest Income	65,289	-	-	-
Grants	-	-	4,275,000	4,275,000
Other Revenue	-	4,275,000	-	(4,275,000)
Total Revenues	\$ 867,459	\$ 5,648,828	\$ 5,648,828	\$ -
Expenditures:				
Other Revenue	\$ -	\$ -	\$ 2,300,000	\$ 2,300,000
Skyline Drive Reconstruction	-	2,300,000	-	(2,300,000)
Administration	979,647	-	50,003	50,003
Transfer Out - Debt Service - Skyline Dr Reconstruction	-	979,975	929,972	(50,003)
Total Expenditures	\$ 979,647	\$ 3,279,975	\$ 3,279,975	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ (112,188)	\$ 2,368,853	\$ 2,368,853	\$ -
Fund Balance, October 1	\$ 1,261,988	\$ 1,149,800	\$ 1,149,800	\$ -
Fund Balance, September 30	\$ 1,149,800	\$ 3,518,653	\$ 3,518,653	\$ -

INTRODUCTION

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STATISTICAL

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APPENDIX



Amended Polo Ridge Tax Increment Reinvestment Zone Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
City of Mesquite	\$ 10,396	\$ 24,096	\$ 24,096	\$ -
Interest Income	200	-	(250)	(250)
Total Revenues	\$ 10,596	\$ 24,096	\$ 23,846	\$ (250)
Expenditures:				
TIRZ Credit to PID	\$ -	\$ 24,096	\$ 24,096	\$ -
Total Expenditures	\$ -	\$ 24,096	\$ 24,096	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 10,596	\$ -	\$ (250)	\$ (250)
Fund Balance, October 1	\$ 504	\$ 11,100	\$ 11,100	\$ -
Fund Balance, September 30	\$ 11,100	\$ 11,100	\$ 10,850	\$ (250)



Amended Heartland Town Center Tax Increment Reinvestment Zone Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
City of Mesquite	\$ 302,091	\$ 629,296	\$ 629,296	\$ -
Interest Income	5,871	-	-	-
Total Revenues	\$ 307,962	\$ 629,296	\$ 629,296	\$ -
Expenditures:				
TIRZ Credit to PID	\$ 39,575	\$ 629,296	\$ 623,442	\$ (5,854)
Contractual Services	5,854	-	-	-
Retail Reimbursement	-	-	5,854	5,854
Total Expenditures	\$ 45,429	\$ 629,296	\$ 629,296	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 262,533	\$ -	\$ -	\$ -
Fund Balance, October 1	\$ 43,518	\$ 306,051	\$ 306,051	\$ -
Fund Balance, September 30	\$ 306,051	\$ 306,051	\$ 306,051	\$ -



Amended IH-20 Business Park Tax Increment Reinvestment Zone Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
DRAIN UTILITY 2002 REV BONDS	\$ -	\$ -	\$ 2,280,000	\$ 2,280,000
City of Mesquite	14,991	293,403	293,403	-
Interest Income	123,897	-	-	-
Casa Radar Tower	105,000	-	-	-
Other Revenue	-	-	(2,280,000)	(2,280,000)
Total Revenues	\$ 243,888	\$ 293,403	\$ 293,403	\$ -
Expenditures:				
Airport Fence	\$ -	\$ -	\$ 130,000	\$ 130,000
Casa Radar Tower	-	-	250	250
Economic Development Incentives	720,000	-	-	-
Total Expenditures	\$ 720,000	\$ -	\$ 130,250	\$ 130,250
Excess (Deficiency) Revenues Over Expenditures	\$ (476,112)	\$ 293,403	\$ 163,153	\$ (130,250)
Fund Balance, October 1	\$ 2,983,728	\$ 2,507,616	\$ 2,507,616	\$ -
Fund Balance, September 30	\$ 2,507,616	\$ 2,801,019	\$ 2,670,769	\$ (130,250)



Amended Spradley Farms Tax Increment Reinvestment Zone Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
City of Mesquite	\$ -	\$ 12,839	\$ 12,839	\$ -
Total Revenues	\$ -	\$ 12,839	\$ 12,839	\$ -
Expenditures:				
Contractual Services	\$ 70	\$ -	\$ -	\$ -
TIRZ Credit to PID	-	12,839	12,839	-
Total Expenditures	\$ 70	\$ 12,839	\$ 12,839	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ (70)	\$ -	\$ -	\$ -
Fund Balance, October 1	\$ -	\$ (70)	\$ (70)	\$ -
Fund Balance, September 30	\$ (70)	\$ (70)	\$ (70)	\$ -



Amended Alcott Logistics Tax Increment Reinvestment Zone Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
City of Mesquite	\$ 13,298	\$ 283,592	\$ 283,592	\$ -
Interest Income	76,801	-	(306)	(306)
Total Revenues	\$ 90,099	\$ 283,592	\$ 283,286	\$ (306)
Expenditures:				
Economic Development Incentives	\$ 1,849,510	\$ 23,353	\$ 23,353	\$ -
Total Expenditures	\$ 1,849,510	\$ 23,353	\$ 23,353	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ (1,759,411)	\$ 260,239	\$ 259,933	\$ (306)
Fund Balance, October 1	\$ 1,819,700	\$ 60,289	\$ 60,289	\$ -
Fund Balance, September 30	\$ 60,289	\$ 320,528	\$ 320,222	\$ (306)



Amended Solterra Tax Increment Reinvestment Zone Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
City of Mesquite	\$ 88,454	\$ 214,207	\$ 214,207	\$ -
Roadway Fee	433,000	-	-	-
Interest Income	3,765	-	-	-
Total Revenues	\$ 525,219	\$ 214,207	\$ 214,207	\$ -
Expenditures:				
Downtown Operations, Maintenance & Projects	\$ -	\$ -	\$ 181,083	\$ 181,083
Developer Fee	-	181,083	-	(181,083)
Total Expenditures	\$ -	\$ 181,083	\$ 181,083	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 525,219	\$ 33,124	\$ 33,124	\$ -
Fund Balance, October 1	\$ -	\$ 525,219	\$ 525,219	\$ -
Fund Balance, September 30	\$ 525,219	\$ 558,343	\$ 558,343	\$ -



Amended Roadway Impact Fee Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 250,289	\$ -	\$ 230,000	\$ 230,000
Contributions - Roadway Impact Fees	1,575,136	1,756,020	1,756,020	-
Total Revenues	\$ 1,825,425	\$ 1,756,020	\$ 1,986,020	\$ 230,000
Expenditures:				
Transfer Out - GO Debt Service Fund	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ -
Total Expenditures	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ (474,575)	\$ (543,980)	\$ (313,980)	\$ 230,000
Fund Balance, October 1	\$ 6,203,040	\$ 5,728,465	\$ 5,728,465	\$ -
Fund Balance, September 30	\$ 5,728,465	\$ 5,184,485	\$ 5,414,485	\$ 230,000



Amended Water and Sewer Impact Fee Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 85,011	\$ -	\$ 130,000	\$ 130,000
Contributions - Water Impact Fees	1,380,816	972,000	972,000	-
Contributions - Sewer Impact Fees	772,242	519,000	519,000	-
Total Revenues	\$ 2,238,069	\$ 1,491,000	\$ 1,621,000	\$ 130,000
Expenditures:				
Transfer Out - W&S Debt Service Fund	\$ 1,380,000	\$ 1,380,000	\$ 1,380,000	\$ -
Total Expenditures	\$ 1,380,000	\$ 1,380,000	\$ 1,380,000	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 858,069	\$ 111,000	\$ 241,000	\$ 130,000
Fund Balance, October 1	\$ 1,530,864	\$ 2,388,933	\$ 2,388,933	\$ -
Fund Balance, September 30	\$ 2,388,933	\$ 2,499,933	\$ 2,629,933	\$ 130,000



Amended Reserved Fees Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 35,495	\$ -	\$ (1,550)	\$ (1,550)
Reserve Fee - Emergency Notification Fee	39,200	405,500	38,700	(366,800)
Reserve Fee - Emergency Services Fee	395,000	-	261,000	261,000
Reserve Fee - Technology Fee	78,600	-	80,000	80,000
Total Revenues	\$ 548,295	\$ 405,500	\$ 378,150	\$ (27,350)
Expenditures:				
Emergency Notification System	\$ -	\$ 32,000	\$ 32,000	\$ -
Reserve Fee - Emergency Notification Fee	28,659	-	-	-
Total Expenditures	\$ 28,659	\$ 32,000	\$ 32,000	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 519,636	\$ 373,500	\$ 346,150	\$ (27,350)
Fund Balance, October 1	\$ 788,337	\$ 1,307,973	\$ 1,307,973	\$ -
Fund Balance, September 30	\$ 1,307,973	\$ 1,681,473	\$ 1,654,123	\$ (27,350)

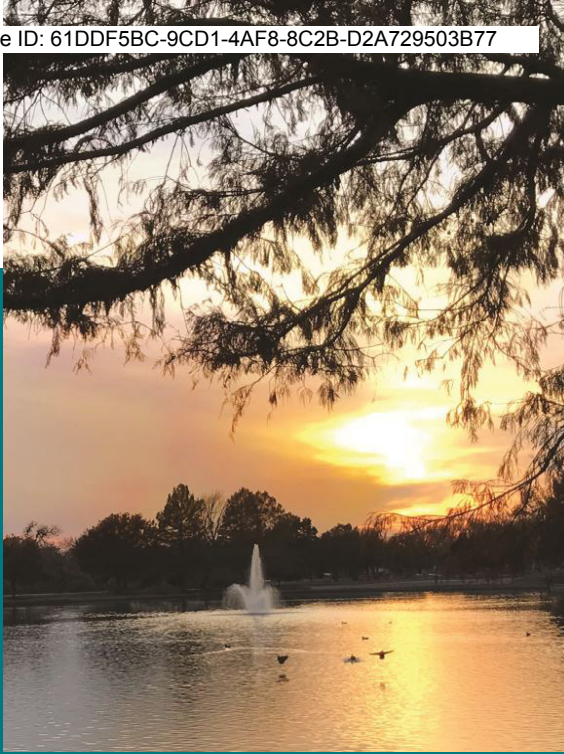


Amended Conference Center Capital Replacement Reserve Fund Budget Fiscal Year 2023-24

	Actual 2022-23	Adopted 2023-24	Amended 2023-24	Variance
Revenues:				
Interest Income	\$ 24,095	\$ 20,350	\$ 20,350	\$ -
Other Revenue	715	-	-	-
Room Rental Proceeds	256,083	240,000	240,000	-
Total Revenues	\$ 280,893	\$ 260,350	\$ 260,350	\$ -
Expenditures:				
Contractual Services	\$ 37,077	\$ 50,000	\$ 50,000	\$ -
Capital Outlay	75,374	-	-	-
Total Expenditures	\$ 112,451	\$ 50,000	\$ 50,000	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 168,442	\$ 210,350	\$ 210,350	\$ -
Fund Balance, October 1	\$ 532,523	\$ 700,965	\$ 700,965	\$ -
Fund Balance, September 30	\$ 700,965	\$ 911,315	\$ 911,315	\$ -



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Budgetary/ Financial Policies

Financial Policies Overview
Budgetary Policies Overview





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FINANCIAL POLICIES OVERVIEW

The City's financial policies are developed in accordance with applicable State law, City Charter provisions, and City ordinances to help guide the budget process and establish a framework for the sound fiscal management of the City. City policies were updated during fiscal year 2019 with the exception of the Investment Policy which is updated annually. The Investment Policy was last updated September 18, 2023.

Debt Management

The City recognizes the foundation of any well-managed debt program is a comprehensive debt policy, which functions in conjunction with the City's Capital Improvement Program. The City will normally have one debt issuance per year that could include general obligation bonds, certificate of obligation bonds, revenue bonds and/or other debt instruments. In certain circumstances, the City Council may approve additional debt issues during the year.

Long-term obligations will not be used for operating purposes. The life of the obligations will not exceed the useful life of the projects financed. Debt service structure will approximate level debt service unless operational matters dictate otherwise.

The following standards shall be used to determine the City's capacity to issue new debt:

- Debt will be structured for the shortest maturity period possible with a fair allocation of costs to current and future beneficiaries or users.
- Debt will be structured to the lowest possible net cost to the City given the market conditions and the nature and type of security being issued.
- Debt and related debt service shall be maintained within the following parameters
 - > Total tax supported debt shall not exceed 5% of Total Assessed Value.
 - > Debt service cost shall not exceed 25% of operating revenues.
 - > The portion of the City's property tax rate levied for general obligation debt service shall not exceed 40% of the total tax rate.
- The City will maintain net earnings coverage of 1.5 times the average annual principal and interest requirements for all indebtedness of the Water and Sewer Fund and 1.25 times the average annual principal and interest for all indebtedness of the Drainage Utility District.

Capital Expenditures and Improvements

The City shall prepare and maintain a five year Capital Improvement Plan (CIP) with the first year of the plan being adopted as part of the annual budget. The CIP shall be reviewed annually for capital improvements and equipment, analysis of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance, and replacement costs shall be identified. The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to highest priority need.

General Fund Reserve

The City desires to maintain a prudent level of financial resources to guard its stakeholders against service disruption in the event of unexpected temporary revenue shortfalls or unpredicted one-time expenditures. The City will maintain a minimum Unassigned Fund Balance in the General Fund equivalent to sixty days of working capital to be calculated as 60 days of General Fund budgeted revenues with an initial goal of 70 days of General Fund budgeted revenues and a long-term goal of 90 days. The City acknowledges that initially, the General Fund may not meet the minimum requirements for working capital days in the policy. The General Fund will be considered compliant with the policy as long as the financial position shows continuous improvement each fiscal year.

Enterprise Funds Reserve

The City will maintain the following minimum reserve levels in each Enterprise Fund, consistent with State law and the terms of ordinances pursuant to which obligations have been issued or incurred that are secured in whole or in part by revenues held in or credited to an Enterprise Fund:

- Water Sewer Fund
 - > A goal of a minimum level of Working Capital equivalent to three months (25%) of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items.
 - > A goal of a minimum level of Working Capital equivalent to three months (25%) of the amount being paid in Debt Service payments for the subsequent fiscal year.
 - > A minimum Reserve of 60 Days Cash on Hand with a goal of 120 Days Cash on Hand.
- Drainage Utility Fund
 - > A goal of a minimum level of Working Capital equivalent to three months (25%) of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items.
 - > A goal of a minimum level of Working Capital equivalent to three months (25%) of the amount being paid in Debt Service payments for the subsequent fiscal year.
 - > A minimum Reserve of 60 Days Cash on Hand with a goal of 120 Days Cash on Hand.
- All Other Enterprise Funds
 - > A goal of a minimum level of Working Capital equivalent to one month (8.33%) of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items.
 - > A goal of a minimum level of Working Capital equivalent to one month (8.33%) of the amount being paid in Debt Service payments for the subsequent fiscal year.
 - > A minimum Reserve of 30 Days Cash on Hand with a goal of 90 Days Cash on Hand.

The City's goal is that no Enterprise Fund shall have a negative Unrestricted Net Position. The City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital and/or Days Cash on Hand outlined in the policy. A fund will be considered compliant with the policy as long as the financial position shows continuous improvement each fiscal year.

Internal Service Insurance Funds Reserves and Funding

The City will maintain minimum reserve levels in each Internal Service Insurance Fund, consistent with State law and the terms of ordinances pursuant to which obligations have been issued or incurred that are secured in whole or in part by revenues held in or credited to an Internal Service Fund:

- Group Medical Insurance Fund
 - > A goal of a minimum level of Working Capital equivalent to three (25%) months of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items.
 - > Group medical insurance rates will be set for the Employer and Employee adequate to cover each year's budgeted expenditures
 - > Any necessary rate increases for the Employer and Employee will be presented to City Council during the annual budget process for approval
 - > The annual budget must provide adequate revenues to cover expenditures for each operating year.
- General Liability Insurance Fund
 - > A goal of a minimum level of Working Capital equivalent to three (25%) months of regular, on-going Operating Expenses (including operating transfers out). This calculation shall not include Non-Recurring Items.
 - > General Liability insurance rates will be set for City Departments adequate to cover each year's budgeted expenditures.
 - > Any necessary rate increases for City Departments will be implemented during the annual budget process for approval.
 - > The annual budget must provide adequate revenues to cover expenditures for each operating year.

The City's goal is that no Internal Service Insurance Fund shall have a negative Unrestricted Net Position. The City acknowledges that initially, not all funds will meet the minimum requirement for Working Capital outlined in the policy. A fund will be considered compliant with the policy as long as the financial position shows continuous improvement each fiscal year.

Investment

The City shall adopt an investment policy annually in accordance with Chapter 2256 of Title 10 of the Local Government Code (Public Funds Investment Act). The purpose of which is to set forth specific investment policy and strategy guidelines for the City in order to achieve the goals of safety, liquidity, yield and public trust for all investment activity.

Basis of Accounting

The City uses the modified accrual basis of accounting for all Governmental Funds, which includes the City's General Fund. Revenues that are measurable and available are accrued at year-end. Measurable can refer to a reasonable estimate, and available means that the revenue will be collected in time to pay for current period expenditures. Revenue accrued at year-end typically includes ad valorem taxes paid within 60 days of year-end, franchise fees, special assessments, intergovernmental revenue, and interest income. Expenditures for Governmental Funds include amounts actually paid and expenditures with goods or services delivered within the fiscal year.

The City uses the accrual basis of accounting for all Proprietary Funds. In keeping with this basis of accounting, utility revenues are recognized when billed rather than when collected. A prorated amount for partial billing cycle is also accrued at year-end. Expenses recognized under the accrual method include amounts actually paid and expenses with goods or services delivered within the fiscal year.

Basis of Budgeting

The budgets for all funds are prepared and adopted on a modified accrual basis, with budgetary control set at the type-of-expenditure level (personal services, supplies, contractual services, and capital) within each department budget. Capital outlay and debt principal are included as budgetary expenses, but depreciation is not a budgeted expense. The capital projects funds adopt project-length budgets at the time of presentation. Encumbrances (commitments to purchase goods and services) that are open on September 30th are recorded as a reservation of fund balance, and the subsequent year's Amended Budget is increased to reflect payment in a future period. Under the City's budgetary process, outstanding encumbrances are classified as restricted, committed or assigned fund balance. Unspent and unencumbered appropriations lapse at fiscal year-end and go to fund balance for operating and debt service funds.

BUDGETARY POLICIES OVERVIEW

The City's budgetary policies are developed in accordance with applicable State law, City Charter provisions, and City ordinances to help guide the budget process and establish a financial operations plan of providing an estimate of proposed expenditures for a given period and the proposed means of financing them along with guidelines to manage and direct the City's management of revenues and control over expenditures.

Annual Budget

The City Council's role is to ensure that the needs of the citizens are met as far as possible with available municipal resources. It is Council's prerogative to assume a growth or no-growth budget, to set tax rates, to determine expenditure levels, and to incur bonded indebtedness to finance the needs of the municipality.

The budget process will be coordinated to identify major policy issues for City Council consideration prior to the budget approval date so that sufficient analysis can contribute to informed decision making.

The budgets shall be prepared and adopted on a modified accrual basis for all funds. The capital project funds adopt project-length budgets at the time of their presentation. Annual appropriations lapse at fiscal year-end for operating and debt service funds. Under the City's budgetary process, outstanding encumbrances are classified as restricted, committed, or assigned fund balance, depending on the government's resources.

The budgetary process begins with City department heads (or, in the case of the Quality of Life Corporation, its Board of Directors) developing expenditure budget requests and revenue estimates in March for the fiscal year beginning the following October 1. These requests and estimates are then submitted to the City Manager for review and input. As required by City Charter Article VI, Section 33, the City Manager is to have prepared an annual operating budget by August 15 for the General, Debt Service and certain budgeted Special Revenue funds. The proposed budget is then presented to the City Council for its consideration and adoption through passage of an ordinance.

The proposed annual budget process shall contain the following information:

- Outline of the proposed financial policies for the next fiscal year with explanations of any changes from previous years in expenditures and any major changes of policy and a complete statement regarding the financial condition of the City.
- An estimate of all revenue from taxes and other sources, including the present tax structure rates and property evaluations for the ensuing year.
- A carefully itemized list of proposed expenditures by fund, service type and object of expenditures for the budget year, as compared to actual expenses of the last ended fiscal year, and estimated expenses for the current year compared to adopted budget.
- A description of all outstanding bonded indebtedness of the City.
- A statement proposing any capital expenditures deemed necessary for undertaking during the next budget year and recommended provision for financing.
- A projection of revenues and expenditures together with a list of capital projects which should be considered within the next five succeeding years.

Between the time the budget is made available to the public and the time it is legally adopted, the City Council provides for several public hearings to gather input from the public. During the public hearings, citizens are encouraged to offer their suggestions and ideas of what programs they would like to be included (or not included) in the budget.

Amended Budget

Throughout the fiscal year budget transfers and amendments may be needed. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that would increase total fund appropriations must be approved by the City Council. Expenditures may not legally exceed budgeted appropriations at the fund level.

The Finance Department prepares two budget amendments each year:

1. January - a budget amendment to re-appropriate open purchase orders and/or contracts from the previous fiscal year that have been approved for carryover.

2. Mid-year - the adopted budget is reassessed by each department midway through the fiscal year and revenue and expenditure projections are revised.

Other budget amendments may be needed throughout the fiscal year and will be presented to City Council for consideration as needed.

Balanced Budget

The budget should be balanced with appropriations not exceeding current year revenues, transfers-in and available fund balance reserves. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future year's expenses, such as postponing expenditures or accruing future year's revenue.

Long-Range Financial Plans

The budgeting process for preparing the annual budget necessitates the preparation of future projections of both revenues and expenditures. It should be recognized that the balanced budget requirement forces the conservative estimate of revenues and expenditures. The Finance Department shall prepare long range financial plans for all operating funds and internal service funds. The long range financial plans shall be updated each year during the budget process. Inherent in the forecasting process is the identification of assumptions used in the forecasting calculations. A statement of assumptions should be included in the presentation of each long range financial plan. The City's long range financial plans are available in the Budget Message section of the adopted budget document.

Revenue Management

The City will strive to maintain a diversified and stable revenue system to shelter it from unforeseeable short-run fluctuations in any one-revenue source. One-time revenues in any operating fund will not be used for funding on-going appropriations. One-time revenues should be used to fund capital improvements, capital equipment and other one-time appropriations. The City will try to reduce reliance on the residential property tax by seeking and developing additional revenue sources and attempting to expand and diversify the City tax base with commercial and industrial development. Fees and charges should be reviewed periodically, to identify the impact of inflation, other cost increases, whether the fees recovered are providing adequate coverage for costs of services delivered, and current competitive market rates. The City shall revise user fees and charges when necessary. The City shall periodically review and adopt utility rates that will generate sufficient revenues to cover operating expenses, and other statutory or mandatory expenses. The City shall aggressively seek a fair share of available State and Federal financial support unless conditions attached to that assistance are contrary to the City's interest.

Expenditure Control

Appropriations - The budget shall state the proposed expenditures and they shall be appropriated at type-of-expenditure level (personal services, supplies, contractual services, and capital outlay) within each department when the budget is adopted. The City budget may be amended and appropriations adjusted in accordance with public necessity, as declared by the City Council.

Purchasing - All purchases and contracted services will be made in accordance with the City's purchasing procedures and applicable State laws. Unless specifically exempted or authorized by the Competitive Bid Statute, individual expenditures exceeding the competitive bid dollar limit may only be made on the basis of competitive sealed bids, competitive sealed proposals, and request for proposals or by utilizing existing interlocal agreements for cooperative purchasing. Awarding or rejecting such is the sole right of the City Council. Regardless of the contract amount, it is the intent of the City to diversify the selection of professional and consultant services through a fair and open process.

Prompt Payment - Invoices shall be paid within thirty (30) days of receipt in accordance with the prompt payment requirements of State law. Payments may be delayed in order to maximize the City's investable cash, if such a delay does not violate any payment terms. The City shall maximize any discounts offered by creditors, where considered cost effective.

Spending Control - Significant vacancy (salary) or capital budgetary savings in any department may not be spent unless proper authorization has been obtained by the Manager of Budget and Treasury.

City Charter Requirements

As required by City Charter, Article IV, Section 33, the City Manager shall have prepared on or before the 15th day of August in each year a budget to cover all proposed expenditures of the city for the succeeding fiscal year, which begins on October 1, and ends on September 30, of each calendar year. The budget shall be prepared in conformity with the laws of the State of Texas. No public money shall ever be spent or appropriated, except in case of an emergency or public calamity, unless funds are currently in the possession of the City to cover said expenditures or appropriation. No expenditure shall ever be made by the City except upon check drawn upon the account, for which a previous appropriation shall have been made, signed by the city treasurer and countersigned by the city manager or mayor.

Per the City Charter, Article III, Section 24a, the minimum staffing level for the Mesquite police department shall equal or surpass one and six-tenths (1.6) full-time and fully paid commissioned sworn civil service police officers per every one thousand (1,000) population of the City of Mesquite; such population to be officially determined annually by the City of Mesquite.

Texas Local Government Code Chapter 102 Requirements for Municipal Budget

In accordance with Texas Local Government Code Chapter 102, the budget officer shall prepare each year a budget to cover the proposed expenditures of the City for the succeeding year. The budget officer shall itemize the budget to allow as clear a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year. The budget must show as definitely as possible each of the projects for which expenditures are set up in the budget and the estimated amount of money carried in the budget for each project. The budget must contain a complete financial statement of the City that shows: the outstanding obligations of the City; the cash on hand to the credit of each fund; the funds received from all sources during the preceding year; the funds available from all sources during the ensuing year; the estimated revenue available to cover the proposed budget; and the estimated tax required to cover the proposed budget.

The budget officer shall file the proposed budget with the City Secretary's Office before the 30th day before the date the City Council makes its tax levy for the fiscal year.

A proposed budget that will require raising more revenue from property taxes than in the previous year must contain a cover page with the following statement in 18-point or larger type: "This budget will raise more total property taxes than last year's budget by (insert total dollar amount of increase and percentage increase), and of that amount (insert amount computed by multiplying the proposed tax rate by the value of new property added to the roll) is tax revenue to be raised from new property added to the tax roll this year."

The proposed budget shall be available for inspection by any person. The City Secretary shall take action to ensure that the proposed budget is posted on the City's Website.

The City Council shall hold a public hearing on the proposed budget in accordance with state law. Any person may attend and may participate in the hearing. The Council shall set the hearing for a date occurring after the 15th day after the date the proposed budget is filed with the City Secretary, but before the date the City Council adopts the tax rate. The City Secretary shall publish a notice before the public hearing in at least one newspaper of general circulation in the counties in which the City is located. The notice shall be published no earlier than the 30th or later than the 10th day before the date of the hearing.

At the conclusion of the public hearing, the City Council shall take action on the proposed budget. A vote to adopt the budget must be a record vote. The adopted budget shall contain a cover page as required by state law in order to provide greater fiscal transparency. The cover page must include the record vote of each member of the City Council along with other information required by state law. The approved budget along with cover page shall be filed with the City Secretary and posted on the City's Website. The City Secretary shall provide a copy of the approved budget to the county clerk offices of the counties in which the City is located. The City Council may levy taxes only in accordance with the budget and after final approval of the budget the City Council may spend City funds only in strict compliance with the budget, except in an emergency.



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