

ORDINANCE NO. 5022

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, AMENDING THE BUDGET FOR THE FISCAL YEAR 2022-23 AS HERETOFORE APPROVED BY ORDINANCE NO. 4976 OF THE CITY OF MESQUITE, TEXAS, ADOPTED ON AUGUST 15, 2022, APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES OF THE CITY OF MESQUITE FOR FISCAL YEAR 2022-23 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 2022-23, as heretofore approved by Ordinance No. 4976 of the City, adopted on August 15, 2022, be and the same is hereby amended as more fully set forth in the Fiscal Year 2022-23 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 2022-23 Amended Budget**”).

SECTION 2. That the Fiscal Year 2022-23 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 2022-23 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 2022-23 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 2022-23 Amended Budget, all as more fully set forth in the Fiscal Year 2022-23 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 2022-23 Amended Budget / May 15, 2023
Page 2 of 2

DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas,
on the 15th day of May 2023.

DocuSigned by:
Daniel Aleman Jr.
D999585317D142B...

Daniel Alemán, Jr.
Mayor

ATTEST:

APPROVED AS TO LEGAL FORM:

DocuSigned by:
Sonja Land
C2518095973F46A...

Sonja Land
City Secretary

DocuSigned by:
David Paschall
666E18891208434...

David L. Paschall
City Attorney

EXHIBIT A

FISCAL YEAR 2022-23 AMENDED BUDGET

AMENDED OPERATING AND CAPITAL BUDGET

MESQUITE

T E X A S

Real. Texas. Service.

Fiscal Year 2022-2023



**City of Mesquite, Texas
Latimore Park**

MESQUITE

T E X A S

Real. Texas. Service.



Officer Jon Latimore



About the Cover

The City of Mesquite opened Latimore Park, 1025 North Bryan Avenue, on Saturday, October 22, 2022 with a ribbon cutting ceremony. Latimore Park was built to meet the needs of children living in the Mesquite Square neighborhood, who did not have access to a playground or park. Latimore Park is named after Officer Jon Latimore, the first African American police officer to serve in the Mesquite Police Department. Officer Latimore was hired in 1985 and for 28 years made a lasting impression on the community, receiving numerous commendations from citizens and coworkers. Officer Latimore retired from the Police Department in 2013 and passed away in 2018. City Council approved a resolution on September 7, 2021 to name the park in honor of Officer Jon Latimore. The half-acre park offers a full-size basketball court with lights, a playground for multiple ages, and open space for kids to safely run and play. The City acquired funding through a land sale in 2019 that City Council dedicated to spending on parks. This provided funding for several planned projects including Latimore Park to address City Council's goal of Quality Recreation and Culture.

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City of Mesquite, Texas

Amended Operating and Capital Budget

Fiscal Year 2022-23

Daniel Aleman, Jr.	Mayor
Tandy Boroughs	Mayor Pro Tem
B.W. Smith	Deputy Mayor Pro Tem
Kenny Green	Councilmember
Jeff Casper	Councilmember
Jennifer Vidler	Councilmember
Debbie Anderson	Councilmember
Cliff Keheley	City Manager
Raymond Rivas	Assistant City Manager
Chris Sanchez	Assistant City Manager
Cindy Smith	Director of Finance
Myra Rogers	Manager of Budget and Treasury
Michelle Baccheschi	Senior Budget Analyst
Jeff Davidson	Budget Analyst
Craig Price	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 prelimi-

nary 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 2022-23

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. 2023
1st Term



Jeff Casper
Councilmember
District 1
Term Expires: Nov. 2023
1st Term



Kenny Green
Councilmember
District 2
Term Expires: Nov. 2023
2nd Term



Jennifer Vidler
Councilmember
District 3
Term Expires: Nov. 2023
1st Term



Tandy Boroughs
Mayor Pro Tem
District 4
Term Expires: Nov. 2023
3rd Term



B.W. Smith
Deputy Mayor Pro Tem
District 5
Term Expires: Nov. 2023
2nd Term



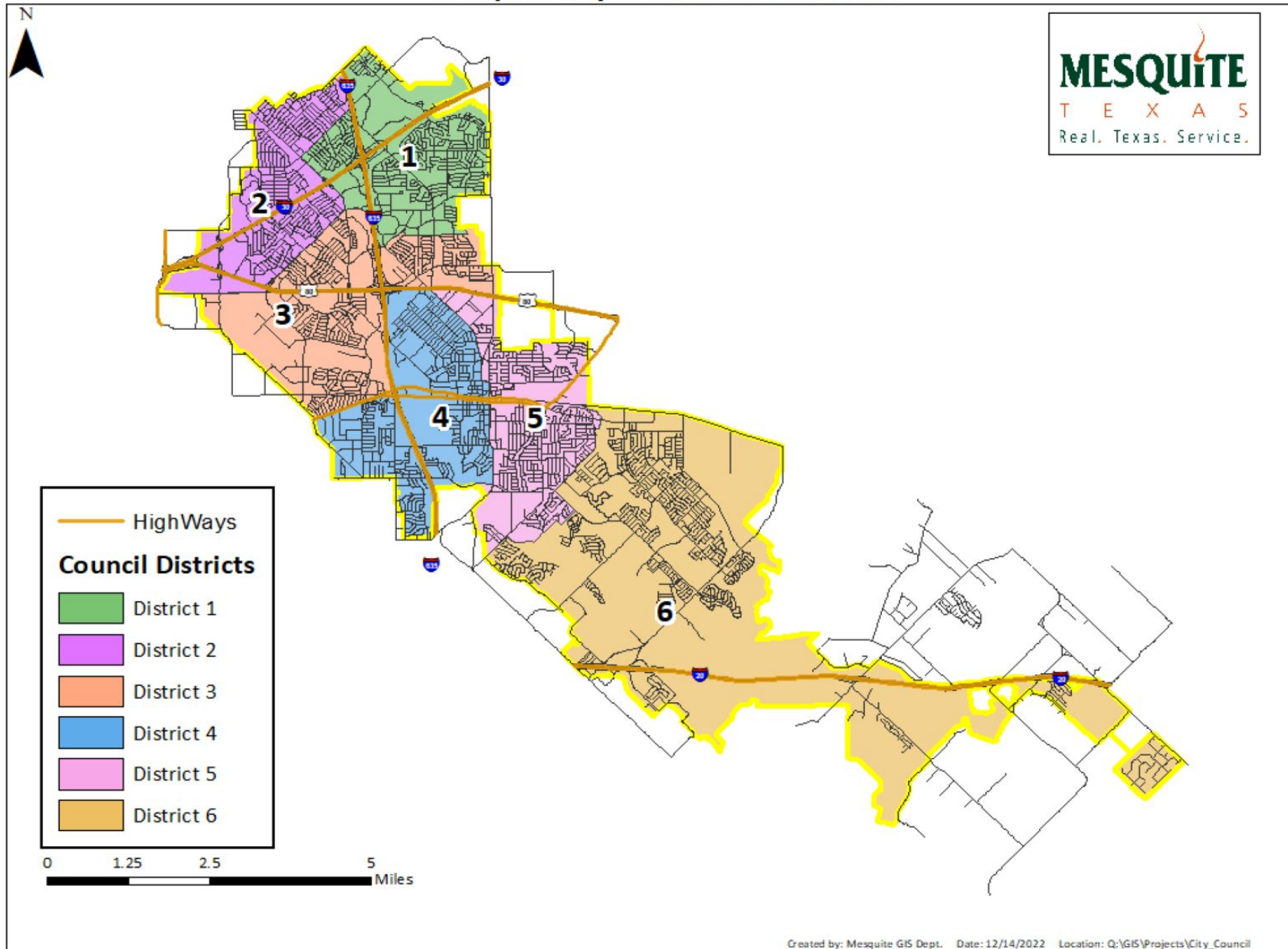
Debbie Anderson
Councilmember
District 6
Term Expires: Nov. 2023
1st Term

City Council elections are held in November of odd-numbered years. The next election will be in November 2023.

To reach the Mayor and City Councilmembers, call or write:

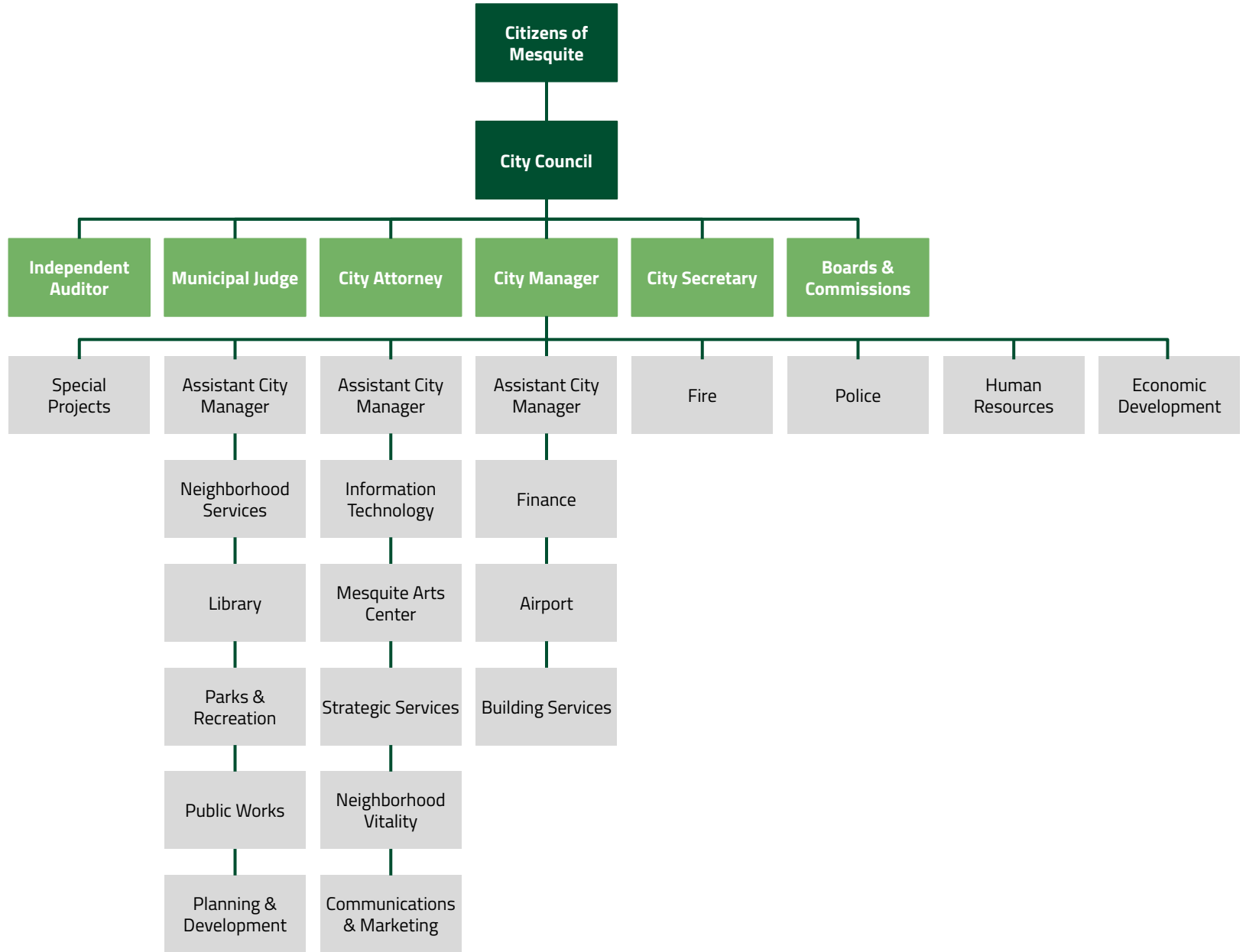
972-216-6404
Honorable Mayor and City Council
Municipal Center
1515 North Galloway Avenue
Mesquite, Texas 75149

Mesquite City Council Districts 2022



September 30, 2022

City of Mesquite, Texas - Organizational Chart



Summary of Department Staffing Levels by Fund Fiscal Year 2022-23

Staffing By Fund - All Personnel

Fund	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
AIRPORT OPERATING FUND	11.40	11.40	11.40	-
COMMUNITY DEVELOP BLOCK GRANT FUND	7.00	7.00	7.00	-
DRAINAGE UTILITY DISTRICT OPERATING FUND	13.00	13.00	13.00	-
GENERAL FUND	1,120.50	1,141.00	1,137.50	(3.50)
GOLF COURSE FUND	16.72	16.72	16.72	-
HOTEL OCCUPANCY TAX FUND	4.26	4.26	4.26	-
HOUSING CHOICE VOUCHER PROGRAM FUND	12.00	12.00	12.00	-
WATER AND SEWER OPERATING FUND	126.07	126.07	127.07	1.00
Total All Funds	1,310.95	1,331.45	1,328.95	(2.50)

Full-time Staffing

Fund	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
AIRPORT OPERATING FUND	8.00	8.00	8.00	-
COMMUNITY DEVELOP BLOCK GRANT FUND	7.00	7.00	7.00	-
DRAINAGE UTILITY DISTRICT OPERATING FUND	13.00	13.00	13.00	-
GENERAL FUND	1,051.00	1,071.00	1,066.00	(5.00)
GOLF COURSE FUND	8.00	8.00	8.00	-
HOTEL OCCUPANCY TAX FUND	3.00	3.00	3.00	-
HOUSING CHOICE VOUCHER PROGRAM FUND	12.00	12.00	12.00	-
WATER AND SEWER OPERATING FUND	124.00	124.00	125.00	1.00
Total All Funds	1,226.00	1,246.00	1,242.00	(4.00)

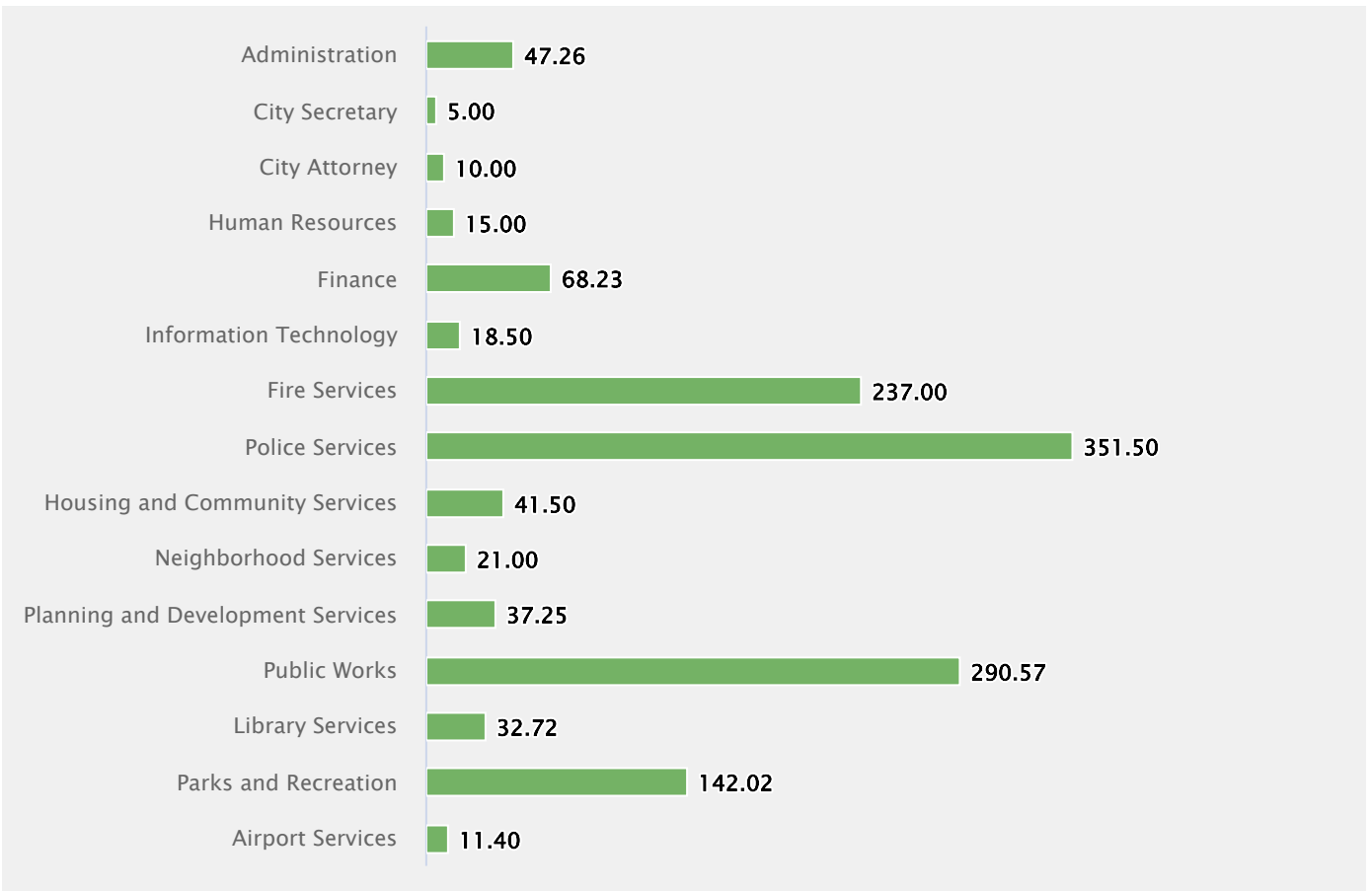
Full-time Equivalent (FTE) Staffing

Fund	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
AIRPORT OPERATING FUND	3.40	3.40	3.40	-
GENERAL FUND	69.50	70.00	71.50	1.50
GOLF COURSE FUND	8.72	8.72	8.72	-
HOTEL OCCUPANCY TAX FUND	1.26	1.26	1.26	-
WATER AND SEWER OPERATING FUND	2.07	2.07	2.07	-
Total All Funds	84.95	85.45	86.95	1.50

Summary of Departmental Staffing Levels Fiscal Years 2020-21 to 2022-23

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Administration	45.26	47.26	47.26	0.00
City Secretary	5.00	5.00	5.00	0.00
City Attorney	9.00	9.00	10.00	1.00
Human Resources	15.00	15.00	15.00	0.00
Finance	66.73	67.23	68.23	1.00
Information Technology	18.50	18.50	18.50	0.00
Fire Services	227.00	236.00	237.00	1.00
Police Services	348.50	351.50	351.50	0.00
Housing and Community Services	41.50	41.50	41.50	0.00
Neighborhood Services	19.00	21.00	21.00	0.00
Planning and Development Services	36.25	36.25	37.25	1.00
Public Works	288.07	290.07	290.57	0.50
Library Services	32.72	32.72	32.72	0.00
Parks and Recreation	147.02	149.02	142.02	(7.00)
Airport Services	11.40	11.40	11.40	0.00
Total Authorized Staffing Levels	1,310.95	1,331.45	1,328.95	(2.50)

City of Mesquite Departmental Staffing 2023-24



Authorized Staffing Levels Fiscal Years 2020-21 to 2022-23

Administration

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
City Administration	8.00	8.00	8.00	-
Economic Development	4.00	5.00	5.00	-
Communications and Marketing	5.00	6.00	6.00	-
Mesquite Arts Center	2.00	2.00	2.00	-
Facility Maintenance	21.00	21.00	21.00	-
Mesq Convention Visitor Bureau	4.26	4.26	4.26	-
Strategic Services	1.00	1.00	1.00	-
Total Administration	45.26	47.26	47.26	-

City Secretary

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	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

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
City Attorney	9.00	9.00	10.00	1.00
Total City Attorney	9.00	9.00	10.00	1.00

Human Resources

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Human Resources Admin	12.00	12.00	12.00	-
Risk Management	3.00	3.00	3.00	-
Total Human Resources	15.00	15.00	15.00	-

Finance

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Finance Administration	5.00	5.00	5.00	-
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	19.23	19.73	19.73	-
Utility Billing	11.50	11.50	12.50	1.00
Budget and Treasury	5.00	5.00	5.00	-
Total Finance	66.73	67.23	68.23	1.00

Authorized Staffing Levels Fiscal Years 2020-21 to 2022-23

Information Technology

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Information Technology Admin	7.00	7.00	7.00	-
PC Network Support	5.00	5.00	5.00	-
Software Development	2.50	2.50	2.50	-
Public Safety Support	3.00	3.00	3.00	-
Telecommunications	1.00	1.00	1.00	-
Total Information Technology	18.50	18.50	18.50	-

Fire Services

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Fire Administration	9.00	8.00	10.00	2.00
Fire Operations	196.00	206.00	205.00	(1.00)
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	227.00	236.00	237.00	1.00

Police Services

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Police Administration	6.00	6.00	6.00	-
Police Operations	158.00	159.00	164.00	5.00
Police Criminal Investigation	60.00	60.00	60.00	-
School Resource Officers	28.00	29.00	27.00	(2.00)
Police Technical Services	80.50	81.50	81.50	-
Police Staff Support Services	16.00	16.00	13.00	(3.00)
Total Police Services	348.50	351.50	351.50	-

Housing and Community Services

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Housing and Community Services Administration	1.00	1.00	1.00	-
Volunteer Services	2.00	2.00	2.00	-
Animal Services	19.50	19.50	19.50	-
Admin Fee HCV	12.00	12.00	12.00	-
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	41.50	41.50	41.50	-

Authorized Staffing Levels Fiscal Years 2020-21 to 2022-23

Neighborhood Services

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Neighborhood Services Admin	4.00	4.00	4.00	-
Environmental Code Inspection	8.00	10.00	10.00	-
Neighborhood Vitality	2.00	2.00	2.00	-
Rental CO Program	4.00	4.00	4.00	-
Behavioral Health Program	1.00	1.00	1.00	-
Total Neighborhood Services	19.00	21.00	21.00	-

Planning and Development Services

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Planning and Development Admin	2.00	2.00	2.00	-
Building Inspection	20.00	20.00	20.00	-
Health Division	7.50	7.50	7.50	-
Planning and Zoning	5.00	5.00	5.00	-
Historic Preservation	1.75	1.75	2.75	1.00
Total Planning and Development Services	36.25	36.25	37.25	1.00

Public Works

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Public Works Admin	3.00	3.00	3.00	-
Traffic Engineering	14.00	14.00	14.00	-
Street Lighting	1.00	1.00	1.00	-
Engineering	4.00	4.00	4.00	-
Drainage Utility Operations	6.00	6.00	6.00	-
Water and Sewer Engineering	6.00	6.00	6.00	-
Residential Waste Collection	62.50	64.50	65.00	0.50
Compost Facility Operations	3.00	3.00	3.00	-
Street and Alley Repair	45.00	45.00	45.00	-
Street and Storm Sewer Cleaning	3.00	3.00	3.00	-
Water and Sewer Repairs	1.00	1.00	1.00	-
Drainage Maintenance and Construction	4.00	4.00	4.00	-
Alley Reconstruction Crew	5.00	5.00	5.00	-
Equipment Services	24.00	24.00	24.00	-
GIS Operations	8.00	8.00	8.00	-
Water and Sewer Administration	5.50	5.50	6.50	1.00
Water Production	20.57	20.57	20.57	(0.00)
Meter Services	19.50	19.50	18.50	(1.00)
Water Distribution	28.00	28.00	28.00	-
Wastewater Collection	25.00	25.00	25.00	-
Total Public Works	288.07	290.07	290.57	0.50

Authorized Staffing Levels Fiscal Years 2020-21 to 2022-23

Library Services

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	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	-

Parks and Recreation

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Parks and Recreation Admin	6.00	6.00	6.00	-
Park Services	56.76	58.76	51.76	(7.00)
Golf Course	16.72	16.72	16.72	-
Tennis	2.25	2.25	2.25	-
Recreation Services Admin	39.09	39.09	39.09	-
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	5.25	-
Athletics Programs	3.00	3.00	3.00	-
City Lake Pool	6.74	6.74	5.34	(1.40)
Town East Pool	3.20	3.20	2.50	(0.70)
Vanston Pool	1.01	1.01	3.11	2.10
Total Parks and Recreation	147.02	149.02	142.02	(7.00)

Airport Services

Department	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Municipal Airport Operation	11.40	11.40	11.40	-
Total Airport Services	11.40	11.40	11.40	-
Total Authorized Staffing Levels	1,310.95	1,331.45	1,328.95	(2.50)



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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 2022 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 May 2022 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 2023 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 16, 2022 for Fiscal Year 2022-2023 by [resolution 21-2022](#). These strategic goals and objectives are referenced throughout the document.



Safe Community

- | | |
|--|---|
| <ul style="list-style-type: none"> 1.1 Maintain staffing levels in Police and Fire that provide for effective response times 1.2 Develop culture, communications and system of community policing that enhances trust in public safety | <ul style="list-style-type: none"> 1.3 Ensure Fire and Police have the most advanced equipment, training and technology to address public safety in the community 1.4 Identify long-term capital needs for expansion of Fire and Police services 1.5 Develop a culture of emergency preparedness throughout the City and community |
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Attractive Neighborhoods

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| <ul style="list-style-type: none"> 2.1 Maintain staffing and programs that promote maintenance of commercial and residential property 2.2 Promote collaboration in neighborhoods through identification and regular opportunities to meet and discuss issues 2.3 Evaluate and improve regulations and enforcement that impacts neighborhood appearance | <ul style="list-style-type: none"> 2.4 Establish an ongoing education program on property maintenance and appearance regulation 2.5 Develop policies that promote well-designed residential neighborhoods with a mixture of housing options and amenities 2.6 Develop strategy for infill housing developments and redevelopment of aging |
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Improved Transportation and Mobility

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| <ul style="list-style-type: none"> 3.1 Enhance the traffic management system with emphasis on improved traffic flow throughout City 3.2 Expand and enhance transit options for social and workforce needs including regional access | <ul style="list-style-type: none"> 3.3 Expand and repair the thoroughfare and trail network in the City 3.4 Identify strategies for regional transportation expansion and funding |
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Vibrant Economy

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| <ul style="list-style-type: none"> 4.1 Promote investment in new and existing businesses 4.2 Develop a long term economic and land use plan for Targeted Areas 4.3 Promote revitalization of targeted retail and business centers | <ul style="list-style-type: none"> 4.4 Continue emphasis on Downtown Revitalization 4.5 Cultivate a robust pool of skilled workers and stakeholder partnerships 4.6 Develop a long-range plan for the Mesquite Metro Airport |
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High Performing/Transparent Government

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| <ul style="list-style-type: none"> 5.1 Actively engage with residents in both English and Spanish on programs events and issues within the community 5.2 Maintain adequate financial reserves and long-range financial plans 5.3 Maintain and implement best practices for financial and communication transparency | <ul style="list-style-type: none"> 5.4 Recruit, retain and develop a diverse municipal workforce 5.5 Enhance service delivery through data driven analysis and program evaluation 5.6 Evaluate and identify long-term capital needs for city facilities |
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Quality Recreation And Culture

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| <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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 |
|--|---|

AMENDED BUDGET HIGHLIGHTS

The fiscal year 2022-23 budget of \$306.7 million was adopted on August 15, 2022 for the financial plan of operations beginning October 1, 2022 to September 30, 2023. Amending the adopted budget to account for significant changes in revenues and expenditures is a common best practice in local government finance. The amended budget of \$345.6 million includes the below major changes by fund that occurred after the adoption of the budget:

■ GENERAL FUND

General Fund revenues have seen a significant increase due to general sales tax collections with inflation as a primary factor; therefore, the city remains optimistically cautious regarding sales tax. The City is also experiencing significant increases in interest income as a result of the Federal Reserve raising interest rates. Building permits are showing a decline with less commercial building permits than the previous year; however, gross receipts from gas and commercial sanitation are increasing. These revenues will be used to cover the expenses related to inflationary cost increases for supplies and contractual services, general liability claims, additional positions for City Attorney, Fire Administration, Planning and Development Historic Preservation, and Public Works Residential Solid Waste Collection as a result of growth, as well as separation pay and market adjustments not offset by salary savings from vacancies. In addition, Park Services has an increase in contractual services for mowing contracts partially offset by reduced vacant mowing crew positions.

■ WATER AND SEWER OPERATING FUND

Water and Sewer fund revenues show an increase in sale of bulk water and interest income with major expenditure increases related to the replacement of the Chiller Plant cooling tower and capital outlay items on order from fiscal year 2021-22 that were not received before the fiscal year end.

■ DRAINAGE UTILITY DISTRICT OPERATING FUND

Drainage Utility District fund is experiencing additional revenue from interest income and salary savings from vacant positions in the Drainage Maintenance and Construction crew.

■ AIRPORT OPERATING FUND

Municipal Airport fund's main revenue increase is from fuel sales that will cover the increase in fuel supply costs.

■ GOLF COURSE OPERATING FUND

The Golf Course fund has additional revenues from interest income that will cover additional operating expenses.

■ DEBT SERVICE FUNDS

The General Obligation Debt Service fund has additional interest income that can be used for future debt service expenditures and additional transfer in from TIRZ Funds for debt service of Skyline Drive project.

■ GROUP MEDICAL INSURANCE FUND

Group Medical Insurance fund includes additional interest income, but a reduction in Supplemental Life Insurance Premiums and Critical Care Premiums that will no longer be processed through the Group Medical Insurance fund going forward. The expense budget has been redistributed with the major changes between Health Claims, Pharmaceutical, and Stop Loss Cover Premium.

■ GENERAL LIABILITY INSURANCE FUND

The General Liability Insurance Fund is experiencing significant increases from insurance premiums and increased accidents. As a result, additional general liability contributions are needed from all funds to cover expenses after taking into consideration additional interest income and revenue from external insurance claims. Per the Fund Reserve Policy, the budget must provide adequate revenues to cover expenses each operating year.

■ HOTEL OCCUPANCY TAX (HOT) FUND

The HOT Fund is experiencing additional interest income that will be used to cover additional expenses of the Convention and Visitors Bureau and debt service costs for the Convention Center Improvements. To maintain the health of the fund, all programs and entities that receive HOT funds were reduced to account for the debt service costs that must be covered first before allocation of funds.

■ CONFISCATED SEIZURE FUND

Additional court ordered awards have been received than originally projected. The additional funding will be used for purchases approved by City Council through Seizure Amendments.

■ PHOTO ENFORCEMENT FUND

The Photo Enforcement fund has increased revenues due to prior year receivables from Mesquite Independent School District (MISD) for fiscal year 2021-22 School Bus Camera Violation Proceeds that will be recorded in fiscal year 2022-23.

■ CHILD SAFETY FUND

Dallas County charges motorists a child safety fee when they register their vehicles and then distributes it to the cities within Dallas County. The Child Safety fund is experiencing less distribution than anticipated. The revenue collected is transferred to the General Fund to help offset school crossing guard expenses that are shared with MISD. As a result, the transfer to the General Fund has been reduced as well.

■ COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM FUND

The CDBG Program fund reflects adjustments for available grant funding for Summer Youth Internship Program, Visiting Nurse Association Program, Housing Rehabilitation, Code Enforcement, Orphan Sidewalks, and Mesquite ISD.

■ HOUSING CHOICE VOUCHER PROGRAM

Increase in Section 8 Housing Voucher Program due to interest income and additional funding received for new participants to be disbursed through Housing Assistance payments.

■ PUBLIC, EDUCATIONAL AND GOVERNMENT ACCESS (PEG) FUND

The PEG fund has additional revenue from interest income that will be used to fund future needs.

■ MESQUITE QUALITY OF LIFE CORPORATION FUND

The Mesquite Quality of Life Board approved a mid-year budget on April 27, 2023, for fiscal year 2022-23. The budget included revenue increases for sales tax, interest income, and for prior year receivables. Additional expenditure budget included prior year projects not completed along with additional funding for Public Safety and Park Projects with the two most significant project increases for Golf Course Maintenance of \$950,000 and City Lake Aquatic Center Kiddie Spray Pad and Pump Improvements of \$3.5 million.

■ CAPITAL PROJECTS RESERVE FUND

The Capital Projects Reserve fund has revenue increases from interest income and prior year receivables. Expenditure increases include funding for prior year projects not completed, reallocation of funding for IT 5-Year Strategic Plan, Police Memorial Update, Police Uniforms and Load Bearing Vests, and Vehicles for fiscal year 2022-23 approved budget offers. In addition, funding for response to Winter Storm Mara (2023) was allocated in the Capital Projects Reserve fund.

■ TAX INCREMENT REINVESTMENT ZONE (TIRZ) FUNDS

The Fiscal Year 2022-23 amended budget reflects revenues and expenses per the most recent project and finance plan approved by the TIRZ Board for each of the active Tax Increment Reinvestment Zones in the City. Revenue changes are from valuation changes within the zone along with interest income, reimbursements, and fees within the zones. Expenditure changes include prior year projects not completed along with new projects, changes in credits to the Public Improvement District (PID) and economic development incentives.

■ IMPACT FEE FUNDS

Revenues for both the Roadway and Water and Sewer Impact Fees are based on development activity and commercial development activity is tracking less than originally estimated for the fiscal year; however, interest income has increased.

■ RESERVE FEE FUND

Revenues in the Reserve Fee Fund are based on development activity and commercial development activity is tracking less than originally estimated for the fiscal year; however, interest income has increased to offset the increase for the Emergency Notification System expenditure.

■ CONFERENCE CENTER CAPITAL REPLACEMENT RESERVE FUND

The Conference Center Capital Replacement Reserve fund is experiencing an increase in interest income along with room rental proceeds. The additional revenue will be used to cover the contractual service needs of the fund including audit services and maintenance of the convention center.



Financial Summaries

**Fund Structure
Financial Statements**





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Appropriated Fund Structure



Operating Funds

- General
- Water and Sewer
- Drainage Utility District
- 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 nine 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 Fund and Alcott Logistics 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 Budget/Combined Summary Fiscal Year 2022-23

Fund Type	Beginning Balances* 10/1/2022	Revenues/ Transfers In	Appropriations/ Transfers Out	Ending Balances 9/30/2023
Operating Funds				
General Fund	\$ 33,252,245	\$ 161,417,470	\$ 158,189,050	\$ 36,480,665
Water and Sewer Fund	66,158,865	84,817,380	79,890,150	71,086,095
Drainage Utility District Fund	2,526,409	5,375,030	5,447,890	2,453,549
Airport Fund	493,089	3,580,140	3,486,270	586,959
Golf Course Fund	151,508	1,348,000	1,336,930	162,578
Total Operating Funds	\$ 102,582,116	\$ 256,538,020	\$ 248,350,290	\$ 110,769,846
Debt Service/Reserve Funds				
General Obligation Debt Service Fund	\$ 1,475,224	\$ 28,284,350	\$ 28,048,460	\$ 1,711,114
Water and Sewer Revenue Debt Service Fund	3,709,424	14,580,000	14,554,400	3,735,024
Water and Sewer Revenue Reserve Fund	7,158,651	1,500,000	-	8,658,651
Drainage Utility District Revenue Debt Service Fund	286,245	852,550	852,550	286,245
Drainage Utility District Revenue Reserve Fund	1,036,744	-	-	1,036,744
Total Debt Service/Reserve Funds	\$ 13,666,288	\$ 45,216,900	\$ 43,455,410	\$ 15,427,778
Internal Service Funds				
Group Medical Insurance Fund	\$ 859,351	\$ 19,354,710	\$ 19,287,400	\$ 926,661
General Liability Insurance Fund	79,048	5,280,090	5,239,110	120,028
Total Internal Service Funds	\$ 938,399	\$ 24,634,800	\$ 24,526,510	\$ 1,046,689
Special Revenue Funds				
Hotel Occupancy Tax Fund	\$ 2,576,833	\$ 1,975,000	\$ 2,174,670	\$ 2,377,163
Confiscated Seizure Fund	1,536,523	665,000	1,602,030	599,493
Photo Enforcement Fund	(42)	26,254	25,000	1,212
Child Safety Fund	5,341	165,000	165,000	5,341
911 Service Fee Fund	57,085	900,000	900,000	57,085
Community Development Block Grant Program Fund	(88,345)	1,863,737	1,863,737	(88,345)
Housing Choice Voucher Program Fund	2,541,303	20,948,010	20,648,490	2,840,823
Public, Educational and Government Access Fund	692,776	246,000	232,330	706,446
4B Quality of Life Corporation Fund	12,999,066	15,235,000	20,473,760	7,760,306
Municipal Court Technology Fund	(7,889)	60,000	53,150	(1,039)
Total Special Revenue Funds	\$ 20,312,651	\$ 42,084,001	\$ 48,138,166	\$ 14,258,485

Amended Budget/Combined Summary Fiscal Year 2022-23

Fund Type	Beginning Balances* 10/1/2022	Revenues/ Transfers In	Appropriations/ Transfers Out	Ending Balances 9/30/2023
Capital Project Funds				
Capital Project Reserve Fund	\$ 16,523,788	\$ 1,630,299	\$ 17,340,360	\$ 813,727
Rodeo City Tax Increment Reinvestment Zone Fund	31,427	448,502	450,138	29,791
Towne Centre Tax Increment Reinvestment Zone Fund	1,229,044	1,337,065	1,954,287	611,822
Gus Thomasson Tax Increment Reinvestment Zone Fund	265,903	344,548	437,938	172,513
Town East/Skyline Tax Increment Reinvestment Zone Fund	1,261,988	1,782,322	979,650	2,064,660
Polo Ridge Tax Increment Reinvestment Zone Fund	504	10,079	10,079	504
Heartland Town Center Tax Increment Reinvestment Zone Fund	43,518	295,386	334,576	4,328
IH-20 Business Park Tax Increment Reinvestment Zone Fund	2,983,728	132,083	3,106,900	8,911
Spradley Farms Tax Increment Reinvestment Zone Fund	-	-	-	-
Alcott Logistics Tax Increment Reinvestment Zone Fund	1,819,700	48,877	1,826,157	42,420
Solterra Tax Increment Reinvestment Zone Fund	-	140,860	-	140,860
Roadway Impact Fee Fund	6,203,040	1,245,000	2,300,000	5,148,040
Water and Sewer Impact Fee Fund	1,530,864	1,218,000	1,380,000	1,368,864
Reserved Fees Fund	788,337	364,300	29,000	1,123,637
Conference Center Capital Replacement Fund	532,524	260,150	624,150	168,524
Total Capital Project Funds	\$ 33,214,365	\$ 9,257,471	\$ 30,773,235	\$ 11,698,602
Less: Interfund Transfers		(46,118,900)	(49,618,900)	
Total All Funds	\$ 170,713,819	\$ 331,612,292	\$ 345,624,712	\$ 153,201,400

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.

Amended Budget/General Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
General Property Taxes	\$ 68,515,018	\$ 71,744,500	\$ 71,744,500	\$ -
Enterprise Funds PILOT/Franchise Fee	5,184,700	5,437,870	5,437,870	-
Gross Receipts Taxes	8,053,578	7,530,000	8,030,000	500,000
City Sales Taxes	43,675,437	41,864,500	45,392,000	3,527,500
Licenses and Permits	5,053,640	4,236,200	3,532,200	(704,000)
Fines and Forfeitures	2,844,057	3,062,000	3,087,000	25,000
Interest Income	6,131	124,000	1,824,000	1,700,000
Charges for Current Service	19,204,064	19,418,050	20,149,300	731,250
Contributions and Donations	77,971	98,000	68,000	(30,000)
Other Revenues	818,366	877,600	902,600	25,000
Transfers In	1,397,413	1,285,000	1,250,000	(35,000)
Total Revenues	\$ 154,830,375	\$ 155,677,720	\$ 161,417,470	\$ 5,739,750
Operating Expenditures:				
General Government	\$ 15,105,030	\$ 16,348,930	\$ 17,282,800	\$ 933,870
Fire Service	34,105,397	36,363,930	37,062,690	698,760
Police Service	43,062,691	45,424,000	46,502,370	1,078,370
Housing and Community Services	1,987,479	2,331,740	2,435,910	104,170
Neighborhood Services	1,611,329	2,273,540	2,181,370	(92,170)
Planning and Development Services	3,068,345	3,765,050	3,718,620	(46,430)
Public Works	15,600,839	17,295,500	17,744,800	449,300
Library Services	2,499,056	3,004,070	2,993,950	(10,120)
Parks and Recreation	3,412,533	5,610,290	5,939,850	329,560
Transfers Out - Debt	20,193,710	22,327,000	22,327,000	-
Transfers Out - Other	8,742,186	350,000	350,000	-
Other Expenditures	3,232,277	3,216,450	2,316,450	(900,000)
Cost Allocation Reimbursements	(3,022,947)	(2,666,760)	(2,666,760)	-
Total Expenditures	\$ 149,597,925	\$ 155,643,740	\$ 158,189,050	\$ 2,545,310
Excess (Deficiency) Revenues Over Expenditures	\$ 5,232,450	\$ 33,980	\$ 3,228,420	\$ 3,194,440
Unassigned Beginning Fund Balance	\$ 25,913,709	\$ 30,271,004	\$ 30,271,004	\$ -
Change in Unassigned Fund Balance	4,357,295	33,980	3,228,420	3,194,440
Unassigned Ending Fund Balance	\$ 30,271,004	\$ 30,304,984	\$ 33,499,424	\$ 3,194,440
Nonspendable/Assigned Beginning Fund Balance	\$ 2,106,086	\$ 2,981,241	\$ 2,981,241	\$ -
Change in Nonspendable/Assigned Fund Balance	875,155	-	-	-
Non-spendable/Assigned Fund Balance	\$ 2,981,241	\$ 2,981,241	\$ 2,981,241	\$ -
Total Fund Balance	\$ 33,252,245	\$ 33,286,225	\$ 36,480,665	\$ 3,194,440
Days of Working Capital (Unassigned)**	71	71	76	

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.

** Calculated using Total Revenues

Amended General Fund Revenues Fiscal Year 2022-23

Revenue Source	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
General Property Tax				
Current Taxes	\$ 67,636,890	\$ 70,699,500	\$ 70,699,500	\$ -
Delinquent Taxes	169,263	500,000	500,000	-
Interest and Penalties	708,865	545,000	545,000	-
Total General Property Tax	\$ 68,515,018	\$ 71,744,500	\$ 71,744,500	\$ -
Gross Receipts				
Electrical	\$ 4,064,608	\$ 4,000,000	\$ 4,000,000	\$ -
Gas	1,606,289	1,400,000	1,600,000	200,000
Cable TV	750,061	775,000	775,000	-
Commercial Sanitation	1,576,605	1,300,000	1,600,000	300,000
Bingo	56,015	55,000	55,000	-
Total Gross Receipts	\$ 8,053,578	\$ 7,530,000	\$ 8,030,000	\$ 500,000
Sales Tax				
General Sales Tax	\$ 43,366,975	\$ 41,581,700	\$ 45,083,000	\$ 3,501,300
Mixed Beverage Sales Tax	308,462	282,800	309,000	26,200
Total Sales Tax	\$ 43,675,437	\$ 41,864,500	\$ 45,392,000	\$ 3,527,500
Licenses, Permits and Fees				
Building Permits	\$ 2,562,298	\$ 2,000,000	\$ 1,200,000	\$ (800,000)
Electrical Permits	90,740	78,000	90,000	12,000
Plumbing Permits	233,697	300,000	234,000	(66,000)
Health Permits	182,905	180,000	180,000	-
Mechanical Permits	101,735	80,000	80,000	-
Sign Permits	103,375	80,000	80,000	-
Food Handlers and Manager Fees	19,190	25,000	25,000	-
Plan Review Fees	417,464	250,000	250,000	-
Apartment/Hotel Fees	148,725	250,000	250,000	-
Police Alarm Permits	46,825	75,000	30,000	(45,000)
Other Miscellaneous Permits	90,453	65,700	65,700	-
Inspection Fees	13,309	10,000	10,000	-
Liquid Waste Permits	9,250	9,000	9,000	-
Other Miscellaneous Licenses	420	1,500	1,500	-
Rental Certificate of Occupancy	388,850	320,000	450,000	130,000
Certificate Of Occupancy	49,875	40,000	50,000	10,000
Contractor Registration	145,630	140,000	140,000	-
Fire Sprinkler Permits	59,483	40,000	60,000	20,000
Miscellaneous Fire Permits	85,883	50,000	85,000	35,000
Public Pool Operator Permit	17,790	17,000	17,000	-
Telecommunications/ROW Fees	285,543	225,000	225,000	-
Operation Site Approval Permit	200	-	-	-
Total Licenses, Permits and Fees	\$ 5,053,640	\$ 4,236,200	\$ 3,532,200	\$ (704,000)

Amended General Fund Revenues (Continued)

Fiscal Year 2022-23

Revenue Source	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Fines and Forfeitures				
Traffic Fines	\$ 1,997,338	\$ 2,275,000	\$ 2,275,000	\$ -
Criminal Fines	303,724	275,000	300,000	25,000
City Ordinances	317,473	280,000	280,000	-
Arrest Fee	69,061	75,000	75,000	-
Child Safety Fee	11,885	12,000	12,000	-
Uniform Traffic Act Fee	22,017	27,000	27,000	-
Municipal Court Building Security	70,067	70,000	70,000	-
Court Time Payment Fee	52,494	48,000	48,000	-
Total Fines and Forfeitures	\$ 2,844,059	\$ 3,062,000	\$ 3,087,000	\$ 25,000
Interest Income				
Interest on Investments	\$ 6,131	\$ 124,000	\$ 1,824,000	\$ 1,700,000
Total Interest Income	\$ 6,131	\$ 124,000	\$ 1,824,000	\$ 1,700,000
Charges for Current Services				
MISD Tax Appropriations	\$ 338,593	\$ 439,000	\$ 439,000	\$ -
Grass and Weed Charges	597,369	380,000	380,000	-
Engineering Plan Review Fees	183,375	150,000	440,000	290,000
Trash Fee	2,406	-	2,500	2,500
Ambulance Fees	2,765,868	2,705,000	2,705,000	-
False Alarm Fees	29,100	90,000	40,000	(50,000)
Pound Fees	28,676	30,000	13,000	(17,000)
Accident Reports	11,501	10,000	10,000	-
Miscellaneous Public Safety Revenues	144,326	145,000	145,000	-
Abandoned Vehicle Notification	22,760	20,000	20,000	-
Trash Cart Fee	164,575	-	262,500	262,500
Waste Collection and Disposal	10,645,636	10,987,900	10,987,900	-
Compost Materials Charges	1,012,047	900,000	900,000	-
Public Works Inspection Fees	1,798,968	1,200,000	1,800,000	600,000
Library Fees	10,457	9,200	9,200	-
Photocopy Charges	23,545	33,500	31,000	(2,500)
Pavilion Reservations	37,485	40,000	40,000	-
Reservations	412,706	361,700	396,700	35,000
Concessions	61,952	148,000	108,000	(40,000)
Registration Fees	51,957	49,500	51,000	1,500
Athletic Field Reservations	71,977	136,000	110,000	(26,000)
Day Camp Fees	10	-	-	-
Program Fees	64,802	76,000	110,000	34,000
User Fees	465,689	781,250	540,000	(241,250)
Athletic Fees	191,661	160,000	200,000	40,000
Tennis Admissions	21,252	25,000	25,000	-
Tennis Shop Sales	4,486	5,000	5,000	-
Tennis Lessons	9,631	20,000	10,000	(10,000)

Amended General Fund Revenues (Continued) Fiscal Year 2022-23

Revenue Source	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Swimming Pool Charges	244,773	400,000	300,000	(100,000)
Miscellaneous Charges for Services	(336,296)	1,000	1,000	-
Board of Adjustment Fees	13,600	10,000	7,500	(2,500)
Other Miscellaneous Revenues	18,528	20,000	20,000	-
Animal Adoption Fee	90,651	85,000	40,000	(45,000)
Total Charges for Current Services	\$ 19,204,066	\$ 19,418,050	\$ 20,149,300	\$ 731,250
Other Revenues				
Service Charges on Returned Checks	\$ 20,923	\$ 15,000	\$ 20,000	\$ 5,000
Miscellaneous	16,040	12,600	12,600	-
Prior Year Expenditures	52,296	100,000	100,000	-
Recyclable Items Sale	29,052	25,000	25,000	-
Auctions	241,801	260,000	260,000	-
Planning and Zoning Fees	114,387	135,000	135,000	-
Sale of Compost Material	195,713	175,000	195,000	20,000
Garbage Bags	36,004	45,000	45,000	-
Blue Bag Program	13,032	14,000	14,000	-
Lease and Rent Income	99,118	96,000	96,000	-
Total Other Revenues	\$ 818,366	\$ 877,600	\$ 902,600	\$ 25,000
Contributions and Donations				
Special Events	\$ 77,881	\$ 98,000	\$ 68,000	\$ (30,000)
Animal Shelter Donations	90	-	-	-
Total Contributions and Donations	\$ 77,971	\$ 98,000	\$ 68,000	\$ (30,000)
Transfers In				
Special Revenue Funds	\$ 1,005,000	\$ 1,005,000	\$ 970,000	\$ (35,000)
Capital Projects	112,413	-	-	-
Capital Project Reserve Fund	280,000	280,000	280,000	-
Total Transfers In	\$ 1,397,413	\$ 1,285,000	\$ 1,250,000	\$ (35,000)
Enterprise Funds PILOT/Franchise Fee				
Payment in Lieu of Taxes	\$ 1,513,980	\$ 1,728,570	\$ 1,728,570	\$ -
Enterprise Fund Franchise Fee	3,670,720	3,709,300	3,709,300	-
Total Enterprise Funds PILOT/Franchise Fee	\$ 5,184,700	\$ 5,437,870	\$ 5,437,870	\$ -
Total General Fund Revenues	\$ 154,830,379	\$ 155,677,720	\$ 161,417,470	\$ 5,739,750

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.

Amended General Fund Expenditures Fiscal Year 2022-23

Governmental Activity	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
General Government				
City Council	\$ 127,241	\$ 147,170	\$ 164,460	\$ 17,290
City Manager	1,677,597	1,747,250	2,003,600	256,350
Economic Development	611,792	675,870	691,100	15,230
Communications and Marketing	653,608	746,040	762,600	16,560
Mesquite Arts Center	216,870	233,240	237,710	4,470
Facility Maintenance	3,317,157	3,299,660	3,521,990	222,330
Strategic Services	86,760	96,500	104,380	7,880
City Secretary	649,049	670,510	723,620	53,110
Open Records Management	106,791	186,030	154,200	(31,830)
City Attorney	1,492,865	1,551,930	1,709,130	157,200
Human Resources Administration	1,473,428	1,578,950	1,624,980	46,030
Risk Management	357,578	408,130	423,830	15,700
Finance Administration	732,947	818,180	864,600	46,420
Accounting	638,195	838,700	831,700	(7,000)
Warehouse	345,531	379,330	386,210	6,880
Printshop/Mailroom	410,378	429,070	434,930	5,860
Purchasing	520,675	549,590	537,800	(11,790)
Transportation Pool	1,311	4,500	3,190	(1,310)
Central Copy	105,546	165,080	174,510	9,430
Tax Office	611,716	777,030	831,660	54,630
Municipal Court	1,487,718	1,726,720	1,741,490	14,770
Budget and Treasury	367,017	474,460	513,370	38,910
Information Technology	3,802,968	4,816,360	4,912,410	96,050
LESS: Work Order Credits				
Economic Development	(304,300)	(417,000)	(417,000)	-
Communications and Marketing	(4,300)	-	-	-
Mesquite Arts Center	(35,600)	(35,600)	(35,600)	-
Facility Maintenance	(850)	-	(980)	(980)
Risk Management	(378,400)	(408,130)	(423,650)	(15,520)
Printshop/Mailroom	(21,844)	(20,000)	(20,000)	-
Transportation Pool	(2,002)	(4,500)	(4,500)	-
Central Copy	(120,656)	(165,080)	(174,510)	(9,430)
Budget and Treasury	(18,789)	(104,700)	(82,020)	22,680
Information Technology	(3,802,968)	(4,816,360)	(4,912,410)	(96,050)
Total General Government	\$ 15,105,029	\$ 16,348,930	\$ 17,282,800	\$ 933,870
Housing and Community Services				
Administration	\$ 137,007	\$ 161,170	\$ 168,570	\$ 7,400
Public Health Clinic	9,402	20,580	20,580	-
Volunteer Services	214,585	238,240	258,030	19,790
Animal Services	1,626,486	1,911,750	1,988,730	76,980
Total Housing and Community Services	\$ 1,987,480	\$ 2,331,740	\$ 2,435,910	\$ 104,170

Amended General Fund Expenditures (Continued)

Fiscal Year 2022-23

Governmental Activity	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Neighborhood Services				
Administration	\$ 304,917	\$ 409,520	\$ 380,340	\$ (29,180)
Environmental Code	824,052	1,224,400	1,206,480	(17,920)
Neighborhood Vitality	69,221	171,860	134,560	(37,300)
Rental Certificate of Occupancy Program	301,162	345,000	328,450	(16,550)
Behavioral Health Program	111,977	122,760	131,540	8,780
Total Neighborhood Services	\$ 1,611,329	\$ 2,273,540	\$ 2,181,370	\$ (92,170)
Library Services				
Administration	\$ 972,885	\$ 1,141,660	\$ 1,156,160	\$ 14,500
North Branch	647,212	811,620	800,650	(10,970)
Central Branch	878,960	1,050,790	1,037,140	(13,650)
Total Library Services	\$ 2,499,057	\$ 3,004,070	\$ 2,993,950	\$ (10,120)
Fire Service				
Administration	\$ 1,356,834	\$ 1,490,180	\$ 1,404,650	\$ (85,530)
Operations	28,912,311	30,596,000	31,050,550	454,550
Emergency Medical Services	1,307,002	1,325,410	1,471,640	146,230
Fire Prevention	1,681,546	1,779,780	1,952,790	173,010
Training	648,010	920,160	938,690	18,530
Emergency Management	199,694	252,400	244,370	(8,030)
Total Fire Service	\$ 34,105,397	\$ 36,363,930	\$ 37,062,690	\$ 698,760
Police Service				
Administration	\$ 1,186,109	\$ 1,267,940	\$ 1,312,040	\$ 44,100
Patrol and Traffic Division	22,237,454	22,371,770	23,475,540	1,103,770
Criminal Investigations	8,417,609	9,210,160	9,006,740	(203,420)
School Resource Officers	3,975,551	4,114,620	4,418,110	303,490
Technical Services	7,501,689	8,302,640	8,207,480	(95,160)
Staff Support Services	2,284,253	2,503,660	2,429,250	(74,410)
LESS: Work Order Credits				
Patrol and Traffic Division	(449,061)	(253,130)	(253,130)	-
Criminal Investigations	(84,967)	(36,350)	(36,350)	-
School Resource Officers	(2,005,946)	(2,057,310)	(2,057,310)	-
Total Police Service	\$ 43,062,691	\$ 45,424,000	\$ 46,502,370	\$ 1,078,370
Public Works				
Administration	\$ 575,070	\$ 537,740	\$ 516,100	\$ (21,640)
Traffic Engineering	1,470,953	1,671,140	1,737,380	66,240
Street Lighting	1,093,854	1,225,500	1,230,550	5,050
Engineering	601,612	604,660	570,990	(33,670)
Solid Waste Collection	7,496,391	7,937,360	9,214,850	1,277,490
Compost Facility Operations	648,000	684,470	746,290	61,820
Street Maintenance	3,815,179	4,697,080	4,346,050	(351,030)
Alley Reconstruction	54,770	340,180	204,370	(135,810)

Amended General Fund Expenditures (Continued)

Fiscal Year 2022-23

Governmental Activity	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Equipment Services	6,760,626	6,879,100	7,005,820	126,720
LESS: Work Order Credits				
Traffic Engineering	(75,830)	(72,520)	(72,520)	-
Engineering	(1,700,132)	(1,600,000)	(1,600,000)	-
Street Maintenance	(4,073)	(234,900)	(234,900)	-
Alley Reconstruction	(54,770)	(340,180)	(340,180)	-
Equipment Services	(5,080,810)	(5,034,130)	(5,580,000)	(545,870)
Total Public Works	\$ 15,600,840	\$ 17,295,500	\$ 17,744,800	\$ 449,300
Planning and Development Services				
Administration	\$ 323,830	\$ 353,840	\$ 356,710	\$ 2,870
Building Inspection	1,648,848	1,999,330	1,993,660	(5,670)
Health Division	571,734	635,120	641,840	6,720
Planning and Zoning	408,507	589,880	496,130	(93,750)
Historical Preservation	160,098	172,620	216,020	43,400
Repair and Demolition	-	50,000	50,000	-
LESS: Work Order Credits				
Historical Preservation	(44,672)	(35,740)	(35,740)	-
Total Planning and Development Services	\$ 3,068,345	\$ 3,765,050	\$ 3,718,620	\$ (46,430)
Parks and Recreation				
Administration	\$ 781,129	\$ 868,310	\$ 880,010	\$ 11,700
Park Operations	4,386,408	5,098,990	5,370,640	271,650
Tennis Center	104,475	134,130	135,820	1,690
Recreation Administration	1,366,261	1,790,920	1,723,300	(67,620)
Florence Community Center	137,302	164,180	155,500	(8,680)
Lakeside Activity Center	19,911	22,900	22,900	-
Shaw Gymnasium	457	7,100	1,100	(6,000)
Goodbar Activity Center	63,558	90,120	120,430	30,310
Evans Community Center	202,329	248,630	243,250	(5,380)
Scott Dunford Community Center	94,422	105,290	106,360	1,070
Westlake House	3,712	5,090	5,090	-
Rutherford Community Center	149,789	153,440	156,130	2,690
Day Camp	6,719	14,050	14,050	-
Thompson School Gymnasium	-	7,220	420	(6,800)
Afterschool Adventures Program	93,265	142,830	138,590	(4,240)
Senior Program	364,304	328,970	415,980	87,010
Summer Camp Program	39,872	110,590	110,590	-
Special Events	123,342	180,000	190,000	10,000
Athletic Programs	476,522	550,410	544,730	(5,680)
Mesquite Softball Complex	42,400	149,000	149,000	-
City Lake Pool	196,993	275,380	273,790	(1,590)
Town East Pool	123,025	218,190	235,380	17,190
Vanston Pool	58,840	98,710	100,780	2,070

Amended General Fund Expenditures (Continued) Fiscal Year 2022-23

Governmental Activity	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Marlins Swim Team	14,286	82,540	82,710	170
Total Parks and Recreation Expenditures	\$ 8,849,321	\$ 10,846,990	\$ 11,176,550	\$ 329,560
LESS: Work Order Credits				
Park Facilities and Operations - 4B	(5,373,537)	(5,201,700)	(5,201,700)	-
Town East Pool - MISD	(63,251)	(35,000)	(35,000)	-
Total Parks and Recreation	\$ 3,412,533	\$ 5,610,290	\$ 5,939,850	\$ 329,560
Other Expenditures				
Reserves	\$ 1,667,792	\$ 1,493,000	\$ 593,000	\$ (900,000)
Insurance	1,563,040	1,720,950	1,720,950	-
Foreclosed Properties	1,445	2,500	2,500	-
Total Other Expenditures	\$ 3,232,277	\$ 3,216,450	\$ 2,316,450	\$ (900,000)
Cost Allocation Reimbursements				
Other Cost Allocation Reimbursements	\$ (1,360,166)	\$ (887,500)	\$ (887,500)	\$ -
Enterprise Fund Cost Allocation	(1,662,781)	(1,779,260)	(1,779,260)	-
Total Cost Allocation Reimbursements	\$ (3,022,947)	\$ (2,666,760)	\$ (2,666,760)	\$ -
Other Financing Uses				
Transfer Out - GO Debt Service Fund	\$ 20,193,710	\$ 22,327,000	\$ 22,327,000	\$ -
Transfer Out - Capital Project Reserve Fund	8,192,185	350,000	350,000	-
Transfer Out - Group Medical Insurance Fund	550,000	-	-	-
Total Other Financing Uses	\$ 28,935,895	\$ 22,677,000	\$ 22,677,000	\$ -
Total General Fund Expenditures	\$ 149,597,926	\$ 155,643,740	\$ 158,189,050	\$ 2,545,310

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Water and Sewer Operating Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ (129,690)	\$ 125,000	\$ 2,000,000	\$ 1,875,000
Water Sales	41,227,845	41,670,260	41,670,260	-
Water Taps and Connections	217,682	156,000	156,000	-
Penalty Income	846,016	728,000	850,000	122,000
Collection/Charged off Bills	7,990	10,400	10,400	-
Reconnect Fees & Transfer Fees	331,222	413,920	231,000	(182,920)
Sale of Bulk Water	3,433,890	3,270,000	4,300,000	1,030,000
Sewer Service	30,590,784	33,400,220	33,400,220	-
Lower East Fork Sewer Line	1,507,886	1,558,100	1,558,100	-
Sewer Backflow Inspections	67,000	62,400	67,000	4,600
Miscellaneous	635,953	260,000	574,400	314,400
Total Revenues	\$ 78,736,578	\$ 81,654,300	\$ 84,817,380	\$ 3,163,080
Operating Expenses:				
Utility Billing	\$ 2,304,777	\$ 2,343,750	\$ 2,329,850	\$ (13,900)
GIS Operations	793,434	896,150	924,730	28,580
Water Sewer Engineering	385,153	614,970	533,900	(81,070)
Water Sewer Streets	199,709	380,270	301,100	(79,170)
Administration	733,986	962,030	989,700	27,670
Water Production	26,380,870	28,764,570	28,905,590	141,020
Meter Services	1,194,838	1,351,940	1,323,190	(28,750)
Water Distribution	1,961,789	2,708,380	2,408,880	(299,500)
Wastewater Collection	1,734,949	2,256,840	2,109,950	(146,890)
Wastewater Treatment	11,748,505	14,137,400	14,137,400	-
NTMWD-East Fork Sewer Line	1,400,192	1,558,100	1,558,100	-
Other Expenditures	494,650	801,450	1,348,200	546,750
Capital Outlay	336,447	682,670	1,786,680	1,104,010
Transfer Out - GO Debt Service Fund	730,220	487,900	487,900	-
Transfer Out - W&S Debt Service Fund	11,804,890	13,200,000	13,200,000	-
Transfer Out - General Liability Insurance Fund	750,000	500,000	500,000	-
Reserves	280,381	741,000	726,810	(14,190)
Cost Allocation	5,987,590	6,318,170	6,318,170	-
Total Expenses	\$ 69,222,380	\$ 78,705,590	\$ 79,890,150	\$ 1,184,560
Excess (Deficiency) Revenues Over Expenses	\$ 9,514,198	\$ 2,948,710	\$ 4,927,230	\$ 1,978,520
Working Capital, October 1	\$ 56,644,667	\$ 66,158,865	\$ 66,158,865	\$ -
Working Capital, September 30	\$ 66,158,865	\$ 69,107,575	\$ 71,086,095	\$ 1,978,520
Days of Working Capital**	307	309	306	

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.

** Calculated using Total Revenues



Amended Budget/Drainage Utility District Operating Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ 3,672	\$ 5,000	\$ 60,000	\$ 55,000
Residential Drainage Fees	2,244,568	2,270,030	2,270,030	-
Commercial Drainage Fees	3,206,885	3,045,000	3,045,000	-
Total Revenues	\$ 5,455,125	\$ 5,320,030	\$ 5,375,030	\$ 55,000
Operating Expenses:				
TPDES Permit Program Operations	\$ 710,837	\$ 940,310	\$ 941,060	\$ 750
Street Sweeping Program	201,198	270,100	272,850	2,750
Drainage Maintenance and Construction	212,585	336,430	311,670	(24,760)
Cost Allocation	709,891	748,960	748,960	-
Capital Outlay	513,055	296,000	296,000	-
Transfer Out - DUD Debt Service Fund	301,100	377,350	377,350	-
Transfer Out - Capital Project Fund	2,500,000	2,500,000	2,500,000	-
Total Expenses	\$ 5,148,666	\$ 5,469,150	\$ 5,447,890	\$ (21,260)
Excess (Deficiency) Revenues Over Expenses	\$ 306,459	\$ (149,120)	\$ (72,860)	\$ 76,260
Working Capital, October 1	\$ 2,219,950	\$ 2,526,409	\$ 2,526,409	\$ -
Working Capital, September 30	\$ 2,526,409	\$ 2,377,289	\$ 2,453,549	\$ 76,260
Days of Working Capital**	169	163	167	

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.

**Calculated using Total Revenues



Amended Budget/Airport Operating Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Other Revenues	\$ 65,866	\$ 50,000	\$ 66,000	\$ 16,000
Hangar Rentals	858,895	982,960	982,960	-
Tie Downs	50,666	34,000	34,000	-
Fuel Sales	2,111,883	2,110,000	2,396,000	286,000
Oil Sales	3,681	4,500	4,500	-
Airport Lease Receipts	29,330	26,680	26,680	-
Airport Pilot Supplies	21,328	65,000	65,000	-
Airport Tenant Utility Receipts	5,504	5,000	5,000	-
Total Revenues	\$ 3,147,153	\$ 3,278,140	\$ 3,580,140	\$ 302,000
Operating Expenses:				
Personal Services	\$ 704,248	\$ 796,300	\$ 796,300	\$ -
Supplies - Other	32,632	32,350	32,350	-
Supplies - Fuel	1,493,470	1,472,500	1,692,500	220,000
Contractual Services	420,967	513,620	516,070	2,450
Capital Outlay	3,261	130,900	130,900	-
Transfer Out - GO Debt Service Fund	318,150	318,150	318,150	-
Total Expenses	\$ 2,972,728	\$ 3,263,820	\$ 3,486,270	\$ 222,450
Excess (Deficiency) Revenues Over Expenses	174,425	14,320	93,870	79,550
Working Capital, October 1	318,664	493,089	493,089	-
Working Capital, September 30	493,089	507,409	586,959	79,550
Days of Working Capital**	57	56	60	

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.

**Calculated using Total Revenues



Amended Budget/Golf Course Operating Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Other Revenues	\$ 43,397	\$ 30,000	\$ 36,000	\$ 6,000
Green Fees	712,565	697,000	697,000	-
Cart Rental Fees	378,485	370,000	370,000	-
Driving Range Fees	113,601	103,000	103,000	-
Concessions	92,783	87,000	87,000	-
Pro Shop Merchandise Sales	56,847	55,000	55,000	-
Total Revenues	\$ 1,397,678	\$ 1,342,000	\$ 1,348,000	\$ 6,000
Operating Expenses:				
Personal Services	\$ 731,368	\$ 832,540	\$ 832,540	\$ -
Supplies - Other	102,960	108,500	108,500	-
Supplies - Pro Shop Merchandise	48,169	40,000	40,000	-
Contractual Services	232,518	234,980	236,680	1,700
Capital Outlay	1,121	-	-	-
Capital Lease - Golf Carts	82,236	119,210	119,210	-
Total Expenses	\$ 1,198,372	\$ 1,335,230	\$ 1,336,930	\$ 1,700
Excess (Deficiency) Revenues Over Expenses	\$ 199,306	\$ 6,770	\$ 11,070	\$ 4,300
Working Capital, October 1	\$ (47,798)	\$ 151,508	\$ 151,508	\$ -
Working Capital, September 30	\$ 151,508	\$ 158,278	\$ 162,578	\$ 4,300
Days of Working Capital**	40	43	44	

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.

**Calculated using Total Revenues



Amended Budget/General Obligation Bond Debt Service Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ 11,402	\$ 8,000	\$ 188,000	\$ 180,000
Transfer In - Hotel Occupancy Tax Fund	-	398,890	398,890	-
Transfer In - General Fund	20,193,710	22,327,000	22,327,000	-
Transfer In - Water and Sewer Fund	730,220	487,900	487,900	-
Transfer In - 4B Sales Tax Fund	-	1,334,760	1,334,760	-
Transfer In - Roadway Impact Fee Fund	3,626,090	2,300,000	2,300,000	-
Transfer In - Airport Operating Fund	318,150	318,150	318,150	-
Transfer In - TIRZ Funds	63,325	884,700	929,650	44,950
Total Revenues	\$ 24,942,897	\$ 28,059,400	\$ 28,284,350	\$ 224,950
Expenditures:				
Principal	\$ 17,460,000	\$ 18,975,000	\$ 18,975,000	\$ -
Interest	7,390,358	9,048,460	9,048,460	-
Fiscal Agent Fees	12,500	14,000	14,000	-
Other Expenditures	18,500	11,000	11,000	-
Total Expenditures	\$ 24,881,358	\$ 28,048,460	\$ 28,048,460	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 61,539	\$ 10,940	\$ 235,890	\$ 224,950
Working Capital, October 1	\$ 1,413,685	\$ 1,475,224	\$ 1,475,224	\$ -
Working Capital, September 30	\$ 1,475,224	\$ 1,486,164	\$ 1,711,114	\$ 224,950

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Water and Sewer Revenue Bond Debt Service Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Transfer In - Water and Sewer Operating Fund	11,804,890	13,200,000	13,200,000	-
Transfer In - Water and Sewer Impact Fee Fund	1,380,000	1,380,000	1,380,000	-
Total Revenues	\$ 13,184,890	\$ 14,580,000	\$ 14,580,000	\$ -
Expenses:				
Principal	\$ 7,805,000	\$ 8,525,000	\$ 8,525,000	\$ -
Interest	4,619,880	5,998,400	5,998,400	-
Fiscal Agent Fees	7,000	20,000	20,000	-
Other Expenditures	21,500	11,000	11,000	-
Total Expenses	\$ 12,453,380	\$ 14,554,400	\$ 14,554,400	\$ -
Excess (Deficiency) Revenues Over Expenses	\$ 731,510	\$ 25,600	\$ 25,600	\$ -
Fund Balance, October 1	\$ 2,977,914	\$ 3,709,424	\$ 3,709,424	\$ -
Fund Balance, September 30	\$ 3,709,424	\$ 3,735,024	\$ 3,735,024	\$ -

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Water and Sewer Revenue Reserve Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
W&S Revenue Bond Sale Proceeds	\$ 3,600,000	\$ 1,500,000	\$ 1,500,000	\$ -
Total Revenues	\$ 3,600,000	\$ 1,500,000	\$ 1,500,000	\$ -
Expenses:				
Total Expenses	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) Revenues Over Expenses	\$ 3,600,000	\$ 1,500,000	\$ 1,500,000	\$ -
Fund Balance, October 1	\$ 3,558,651	\$ 7,158,651	\$ 7,158,651	\$ -
Fund Balance, September 30	\$ 7,158,651	\$ 8,658,651	\$ 8,658,651	\$ -

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Drainage Utility District Revenue Bond Debt Service Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Transfer In - DUD Operating Fund	\$ 301,100	\$ 377,350	\$ 377,350	\$ -
Transfer In - TIRZ Fund	473,150	475,200	475,200	-
Total Revenues	\$ 774,250	\$ 852,550	\$ 852,550	\$ -
Expenses:				
Principal	\$ 525,000	\$ 385,000	\$ 385,000	\$ -
Interest	262,018	454,550	454,550	-
Fiscal Agent Fees	750	2,000	2,000	-
Other Bond Expense	5,000	11,000	11,000	-
Total Expenses	\$ 792,768	\$ 852,550	\$ 852,550	\$ -
Excess (Deficiency) Revenues Over Expenses	\$ (18,518)	\$ -	\$ -	\$ -
Fund Balance, October 1	\$ 304,763	\$ 286,245	\$ 286,245	\$ -
Fund Balance, September 30	\$ 286,245	\$ 286,245	\$ 286,245	\$ -

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Drainage Utility District Revenue Reserve Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Transfer In - DUD Revenue Bonds	\$ 496,830	\$ -	\$ -	-
Total Revenues	\$ 496,830	\$ -	\$ -	-
Expenses:				
Total Expenses	\$ -	\$ -	\$ -	-
Excess (Deficiency) Revenues Over Expenses	\$ 496,830	\$ -	\$ -	-
Fund Balance, October 1	\$ 539,914	\$ 1,036,744	\$ 1,036,744	-
Fund Balance, September 30	\$ 1,036,744	\$ 1,036,744	\$ 1,036,744	-

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Group Medical Insurance Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ (2,453)	\$ -	\$ 82,000	\$ 82,000
Retirees Medical Insurance Contributions	1,519,767	1,756,150	1,756,150	-
Vision Insurance Premiums	127,261	126,000	126,000	-
Life Insurance Premiums	70,751	57,000	57,000	-
Dental Insurance Premiums	911,730	880,000	880,000	-
Supplemental Life Insurance Premiums	135,815	274,000	-	(274,000)
Long-term Disability Premiums	140,508	130,000	130,000	-
Health Insurance Surcharges	96,283	100,000	100,000	-
Critical Care Premiums	46,611	92,000	-	(92,000)
Health Claims Reimbursements	562,907	250,000	250,000	-
Other Revenues	6,693	-	-	-
Employer Contributions	12,501,009	13,734,500	13,734,500	-
Employee Contributions	1,830,980	1,865,560	1,865,560	-
Health Clinic Copays	48,265	43,500	43,500	-
Health Clinic Pharmacy Copays	299,842	330,000	330,000	-
Transfer In - General Fund	550,000	-	-	-
Total Revenues	\$ 18,845,969	\$ 19,638,710	\$ 19,354,710	\$ (284,000)
Expenses:				
Miscellaneous	\$ 9,983	\$ 11,810	\$ 11,810	\$ -
Professional Services	73,915	160,000	160,000	-
Employee Wellness Program	222,260	246,000	257,500	11,500
Health Clinic Operating	390,061	508,500	508,700	200
Health Claims	10,089,648	10,600,000	10,100,000	(500,000)
Pharmaceutical	2,909,729	2,400,000	3,000,000	600,000
HSA Contributions	784,350	1,161,640	1,161,640	-
Administrative Fee - Medical	171,709	422,250	422,250	-
Stop Loss Coverage Premium	858,332	796,020	920,000	123,980
Dental Premiums - Indemnity	835,299	929,060	850,000	(79,060)
Dental Premiums - Managed Care	76,778	80,000	80,000	-
Health Claims - Vision	117,746	127,500	127,500	-
Employee Assistance Program	25,494	30,000	30,000	-
Medicare Supplement Premiums	1,223,188	1,418,000	1,418,000	-
Critical Care Premiums	46,407	95,000	-	(95,000)
Life Insurance Premiums	194,821	350,000	100,000	(250,000)
Long-term Disability Premiums	126,375	140,000	140,000	-
Reserve Funding Claims	(169,477)	-	-	-
Total Expenses	\$ 17,986,618	\$ 19,475,780	\$ 19,287,400	\$ (188,380)
Excess (Deficiency) Revenues Over Expenses	\$ 859,351	\$ 162,930	\$ 67,310	\$ (95,620)
Fund Balance, October 1	\$ -	\$ 859,351	\$ 859,351	\$ -
Fund Balance, September 30	\$ 859,351	\$ 1,022,281	\$ 926,661	\$ (95,620)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/General Liability Insurance Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ (3,316)	\$ 5,000	\$ 116,000	\$ 111,000
Other Revenue	241,086	220,000	260,000	40,000
Workers' Compensation Contributions	2,132,190	2,354,090	2,354,090	-
General Liability Contributions	1,500,000	1,750,000	2,550,000	800,000
Total Revenues	\$ 3,869,960	\$ 4,329,090	\$ 5,280,090	\$ 951,000
Expenses:				
Personal Services	\$ 420,467	\$ 468,130	\$ 483,650	\$ 15,520
Other Expenditures	106,523	20,460	225,460	205,000
Legal Services/Court Costs	190,435	230,000	230,000	-
General Liability Claims	748,723	700,000	1,050,000	350,000
Workers' Compensation Claims	1,370,578	1,500,000	1,500,000	-
Insurance Premiums	1,334,007	1,365,000	1,750,000	385,000
Reserve Funding Claims	(379,821)	-	-	-
Total Expenses	\$ 3,790,912	\$ 4,283,590	\$ 5,239,110	\$ 955,520
Excess (Deficiency) Revenues Over Expenses	\$ 79,048	\$ 45,500	\$ 40,980	\$ (4,520)
Fund Balance, October 1	\$ -	\$ 79,048	\$ 79,048	\$ -
Fund Balance, September 30	\$ 79,048	\$ 124,548	\$ 120,028	\$ (4,520)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Hotel Occupancy Tax Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Hotel Occupancy Tax	\$ 1,801,616	\$ 1,900,000	\$ 1,900,000	\$ -
Interest Income	(5,937)	6,000	75,000	69,000
Total Revenues	\$ 1,795,679	\$ 1,906,000	\$ 1,975,000	\$ 69,000
Expenditures:				
Convention and Visitors Bureau	\$ 665,181	\$ 989,130	\$ 992,360	\$ 3,230
Other Expenditures	63,380	247,290	172,000	(75,290)
Historic Mesquite, Inc.	213,167	247,290	225,710	(21,580)
Mesquite Arts Council, Inc.	213,167	247,290	225,710	(21,580)
Conference Center Marketing	153,604	175,000	160,000	(15,000)
Transfer Out - Debt Service	-	398,890	398,890	-
Transfer Out - Capital Projects	5,400	-	-	-
Total Expenditures	\$ 1,313,899	\$ 2,304,890	\$ 2,174,670	\$ (130,220)
Excess (Deficiency) Revenues Over Expenditures	\$ 481,780	\$ (398,890)	\$ (199,670)	\$ 199,220
Fund Balance, October 1	\$ 2,095,053	\$ 2,576,833	\$ 2,576,833	\$ -
Fund Balance, September 30	\$ 2,576,833	\$ 2,177,943	\$ 2,377,163	\$ 199,220

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Confiscated Seizure Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Court Awarded Proceeds	\$ 1,351,227	\$ 200,000	\$ 562,000	\$ 362,000
Interest Income	(1,980)	7,500	77,000	69,500
Other Income	61,788	-	26,000	26,000
Total Revenues	\$ 1,411,035	\$ 207,500	\$ 665,000	\$ 457,500
Expenditures:				
Supplies	\$ 244,750	\$ 30,000	\$ 212,380	\$ 182,380
Contractual	564,057	501,100	569,630	68,530
Capital Outlay	1,042,643	-	820,020	820,020
Total Expenditures	\$ 1,851,450	\$ 531,100	\$ 1,602,030	\$ 1,070,930
Excess (Deficiency) Revenues Over Expenditures	\$ (440,415)	\$ (323,600)	\$ (937,030)	\$ (613,430)
Fund Balance, October 1	\$ 1,976,938	\$ 1,536,523	\$ 1,536,523	\$ -
Fund Balance, September 30	\$ 1,536,523	\$ 1,212,923	\$ 599,493	\$ (613,430)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Photo Enforcement Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
School Bus Camera Violation Proceeds	\$ 17,389	\$ 15,000	\$ 26,254	\$ 11,254
Interest Income	(176)	-	-	-
Total Revenues	\$ 17,213	\$ 15,000	\$ 26,254	\$ 11,254
Expenditures:				
Transfer Out - General Fund	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Total Expenditures	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ (7,787)	\$ (10,000)	\$ 1,254	\$ 11,254
Fund Balance, October 1	\$ 7,745	\$ (42)	\$ (42)	\$ -
Fund Balance, September 30	\$ (42)	\$ (10,042)	\$ 1,212	\$ 11,254

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Child Safety Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Child Safety Fee	\$ 163,031	\$ 200,000	\$ 165,000	\$ (35,000)
Interest Income	(553)	-	-	-
Total Revenues	\$ 162,478	\$ 200,000	\$ 165,000	\$ (35,000)
Expenditures:				
Transfer Out - General Fund	\$ 200,000	\$ 200,000	\$ 165,000	\$ (35,000)
Total Expenditures	\$ 200,000	\$ 200,000	\$ 165,000	\$ (35,000)
Excess (Deficiency) Revenues Over Expenditures	\$ (37,522)	\$ -	\$ -	\$ -
Fund Balance, October 1	\$ 42,863	\$ 5,341	\$ 5,341	\$ -
Fund Balance, September 30	\$ 5,341	\$ 5,341	\$ 5,341	\$ -

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/9-1-1 Service Fee Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ 9	\$ -	\$ -	-
9-1-1 Phone Charges	170,543	175,000	175,000	-
Wireless 9-1-1 Phone Charges	744,140	725,000	725,000	-
Total Revenues	\$ 914,692	\$ 900,000	\$ 900,000	-
Expenditures:				
Contractual Services	\$ 105,739	\$ 120,000	\$ 120,000	-
Transfer Out - General Fund	780,000	780,000	780,000	-
Total Expenditures	\$ 885,739	\$ 900,000	\$ 900,000	-
Excess (Deficiency) Revenues Over Expenditures	\$ 28,953	\$ -	\$ -	-
Fund Balance, October 1	\$ 28,132	\$ 57,085	\$ 57,085	-
Fund Balance, September 30	\$ 57,085	\$ 57,085	\$ 57,085	-

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Community Development Block Grant Program Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Intergovernmental-Entitlement	\$ 971,049	\$ 1,093,795	\$ 1,863,737	\$ 769,942
Total Revenues	\$ 971,049	\$ 1,093,795	\$ 1,863,737	\$ 769,942
Expenditures: 2022-23 Projects				
Administration	\$ -	\$ 98,581	\$ 98,581	\$ -
Mission East Dallas County Health Ministries	-	10,000	10,000	0
Hope's Door New Beginnings Center	-	20,000	20,000	-
Sharing Life Outreach Program	-	24,779	24,779	-
Sharing Life Outreach Homelessness Transition Program	-	25,290	25,290	-
Summer Youth Internship Program	-	15,000	35,170	20,170
Senior Source Program	-	13,000	13,000	-
Visiting Nurse Association Program	-	16,000	19,047	3,047
Housing Rehabilitation	-	611,145	781,770	170,625
Code Enforcement	-	200,000	213,113	13,113
Orphan Sidewalks	-	-	546,986	546,986
Down Payment Assistance	-	20,000	20,000	-
Helen's Project	-	25,000	25,000	-
The Family Place	-	15,000	15,000	-
Mesquite ISD	-	-	16,000	16,000
Total 2022-23 Projects	\$ -	\$ 1,093,795	\$ 1,863,737	\$ 769,942
Expenditures: 2021-22 Projects				
Administration	\$ 77,993	\$ -	\$ -	\$ -
Mission East Dallas County Health Ministries	10,000	-	-	-
Sharing Life Outreach Program	30,000	-	-	-
Sharing Life Outreach Homelessness Transition Program	25,000	-	-	-
Summer Youth Internship Program	12,264	-	-	-
Senior Source Program	12,500	-	-	-
Visiting Nurse Association Program	12,953	-	-	-
Housing Rehabilitation	646,826	-	-	-
Code Enforcement	211,888	-	-	-
Orphan Sidewalks	14,073	-	-	-
Helen's Project	24,980	-	-	-
The Family Place	26,678	-	-	-
Total 2021-22 Projects	\$ 1,105,155	\$ -	\$ -	\$ -
Total Expenditures - All Program Years	\$ 1,105,155	\$ 1,093,795	\$ 1,863,737	\$ 769,942

Amended Budget/Community Development Block Grant Program Fund (Continued) Fiscal Year 2022-23

	Actual*	Adopted	Amended	Variance
	2021-22	2022-23	2022-23	
Excess (Deficiency) Revenues Over Expenditures	\$ (134,106)	\$ -	\$ -	\$ -
Fund Balance, October 1	\$ 45,761	\$ (88,345)	\$ (88,345)	\$ -
Fund Balance, September 30	\$ (88,345)	\$ (88,345)	\$ (88,345)	\$ -

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Housing Choice Voucher Program Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ (4,120)	\$ 5,500	\$ 82,000	\$ 76,500
Intergovernmental - Section 8 Voucher	17,814,542	16,863,000	20,866,010	4,003,010
Total Revenues	\$ 17,810,422	\$ 16,868,500	\$ 20,948,010	\$ 4,079,510
Expenditures:				
Housing Choice Voucher Program	\$ 17,285,540	\$ 16,693,390	\$ 20,498,490	\$ 3,805,100
Cost Allocation	150,000	150,000	150,000	-
Total Expenditures	\$ 17,435,540	\$ 16,843,390	\$ 20,648,490	\$ 3,805,100
Excess (Deficiency) Revenues Over Expenditures	\$ 374,882	\$ 25,110	\$ 299,520	\$ 274,410
Fund Balance, October 1	\$ 2,166,421	\$ 2,541,303	\$ 2,541,303	\$ -
Fund Balance, September 30	\$ 2,541,303	\$ 2,566,413	\$ 2,840,823	\$ 274,410

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Public, Educational and Government Access Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Cable TV PEG Fees	\$ 205,014	\$ 220,000	\$ 220,000	\$ -
Interest Income	(1,371)	1,000	26,000	25,000
Total Revenues	\$ 203,643	\$ 221,000	\$ 246,000	\$ 25,000
Expenditures:				
Contractual Services	\$ 135,376	\$ 220,330	\$ 220,330	\$ -
Capital Outlay	16,420	12,000	12,000	-
Total Expenditures	\$ 151,796	\$ 232,330	\$ 232,330	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 51,847	\$ (11,330)	\$ 13,670	\$ 25,000
Fund Balance, October 1	\$ 640,929	\$ 692,776	\$ 692,776	\$ -
Fund Balance, September 30	\$ 692,776	\$ 681,446	\$ 706,446	\$ 25,000

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Mesquite Quality of Life Corporation Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Special Use Sales Tax	\$ 14,455,659	\$ 13,900,000	\$ 14,865,000	\$ 965,000
Interest Income	(27,910)	7,500	320,000	312,500
Grants	2,331,896	-	-	-
Other Revenue	143,500	-	50,000	50,000
Total Revenues	\$ 16,903,145	\$ 13,907,500	\$ 15,235,000	\$ 1,327,500
Expenditures:				
Parks and Recreation Improvements	\$ 8,013,750	\$ 8,401,700	\$ 15,403,981	\$ 7,002,281
Administration	300,000	417,000	417,000	-
Transportation Improvements	351,280	315,000	2,153,019	1,838,019
Public Safety Improvements	27,786	82,000	165,000	83,000
Transfer Out - Capital Projects	50,000	50,000	1,000,000	950,000
Transfer Out - GO Debt Service Fund	1,326,090	1,334,760	1,334,760	-
Total Expenditures	\$ 10,068,906	\$ 10,600,460	\$ 20,473,760	\$ 9,873,300
Excess (Deficiency) Revenues Over Expenditures	\$ 6,834,239	\$ 3,307,040	\$ (5,238,760)	\$ (8,545,800)
Fund Balance, October 1	\$ 6,164,827	\$ 12,999,066	\$ 12,999,066	\$ -
Fund Balance, September 30	\$ 12,999,066	\$ 16,306,106	\$ 7,760,306	\$ (8,545,800)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Municipal Court Technology Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Municipal Court Technology Fee	\$ 59,838	\$ 60,000	\$ 60,000	\$ -
Interest Income	3	-	-	-
Total Revenues	\$ 59,841	\$ 60,000	\$ 60,000	\$ -
Expenditures:				
Supplies	\$ -	\$ 2,800	\$ 2,800	\$ -
Contractual Services	23,173	50,350	50,350	-
Total Expenditures	\$ 23,173	\$ 53,150	\$ 53,150	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 36,668	\$ 6,850	\$ 6,850	\$ -
Fund Balance, October 1	\$ (44,557)	\$ (7,889)	\$ (7,889)	\$ -
Fund Balance, September 30	\$ (7,889)	\$ (1,039)	\$ (1,039)	\$ -

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Capital Project Reserve Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ (11,766)	\$ 7,500	\$ 365,000	\$ 357,500
Other Revenue	413,412	-	425,299	425,299
Transfer In - HOT Funds	5,400	-	-	-
Transfer In - General Fund	8,192,185	350,000	350,000	-
Transfer In - TIRZ Funds	405,000	540,000	490,000	(50,000)
Total Revenues	\$ 9,004,231	\$ 897,500	\$ 1,630,299	\$ 732,799
Expenditures:				
2100 Berry Road Land Acquisition	\$ 161,607	\$ -	\$ 3,093	\$ 3,093
2250 Berry Road Land Acquisition	198,409	-	-	-
Administration	280,000	280,000	280,000	-
Alcott	663	-	-	-
Capital Reserve	-	-	9,558,879	9,558,879
COVID-19 Pandemic	-	-	276,683	276,683
Developer Participation - Ashley	-	-	1,000,000	1,000,000
Economic Incentive Payments	710,404	-	2,872,902	2,872,902
Emergency Shelter	6,254	-	-	-
Enhanced Police Recruitment Marketing	7,500	-	9,294	9,294
Facility Assessment & Management Software	-	-	150,000	150,000
Fire Department Infrastructure Protection	24,847	-	-	-
Fire Pre-Incident Planning	-	-	22,000	22,000
Furniture Replacement	37,541	50,000	93,619	43,619
Heritage Plaza Building Renovation	300,165	-	-	-
IH-20 Corridor Development	586	-	52,640	52,640
IT 5-Year Strategic Plan	-	-	65,000	65,000
Military Parkway Trail Phase 2	-	-	5,078	5,078
Police Memorial Update	-	-	50,000	50,000
Police Uniforms and Load Bearing Vests	-	-	62,000	62,000
South Creek Subdivision Park Projects	1,408,172	-	1,818,642	1,818,642
Star Transit	-	300,000	300,000	-
TDI Valleybrooke LLC Incentives	-	-	271,000	271,000
Vehicles for FY23 Budget Offers	-	-	369,530	369,530
Winter Storm Mara ⁽²⁰²³⁾	-	-	80,000	80,000
Total Expenditures	\$ 3,136,148	\$ 630,000	\$ 17,340,360	\$ 16,710,360
Excess (Deficiency) Revenues Over Expenditures	\$ 5,868,083	\$ 267,500	\$ (15,710,061)	\$ (15,977,561)
Fund Balance, October 1	\$ 10,655,705	\$ 16,523,788	\$ 16,523,788	\$ -
Fund Balance, September 30	\$ 16,523,788	\$ 16,791,288	\$ 813,727	\$ (15,977,561)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Rodeo City Tax Increment Reinvestment Zone Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
City of Mesquite	\$ 264,524	\$ 561,436	\$ 448,502	\$ (112,934)
Interest Income	(248)	-	-	-
Total Revenues	\$ 264,276	\$ 561,436	\$ 448,502	\$ (112,934)
Expenditures:				
Contractual Services	\$ 40	\$ -	\$ -	\$ -
TIRZ Credit to PID	72,304	295,187	190,138	(105,049)
Transfer Out - Capital Project Reserve Fund	175,000	210,000	210,000	-
Administration	-	50,000	50,000	-
Total Expenditures	\$ 247,344	\$ 555,187	\$ 450,138	\$ (105,049)
Excess (Deficiency) Revenues Over Expenditures	\$ 16,932	\$ 6,249	\$ (1,636)	\$ (7,885)
Fund Balance, October 1	\$ 14,495	\$ 31,427	\$ 31,427	\$ -
Fund Balance, September 30	\$ 31,427	\$ 37,676	\$ 29,791	\$ (7,885)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Towne Centre Tax Increment Reinvestment Zone Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
City of Mesquite	\$ 1,165,226	\$ 1,371,417	\$ 1,337,065	\$ (34,352)
Interest Income	2,553	-	-	-
Total Revenues	\$ 1,167,779	\$ 1,371,417	\$ 1,337,065	\$ (34,352)
Expenditures:				
117 West Main Street Building Renovations	\$ 244,085	\$ -	\$ -	\$ -
Administration	130,000	130,000	130,000	-
Downtown Operations, Maintenance & Projects	271,009	403,455	475,031	71,576
Economic Development Incentives	44,065	45,000	45,000	-
Front Street	14,882	-	-	-
Heritage Building Alley	116,110	-	890	890
Heritage Plaza Building Renovation	508,577	-	91,193	91,193
Heritage Trail	49,087	-	36,973	36,973
Pavement Improvements	-	200,000	200,000	-
Police Security Towers	-	-	100,000	100,000
Town East Retail Area Security	500,000	400,000	400,000	-
Transfer Out - Debt Service - South Mesquite Creek Drainage	473,150	475,200	475,200	-
Total Expenditures	\$ 2,350,965	\$ 1,653,655	\$ 1,954,287	\$ 300,632
Excess (Deficiency) Revenues Over Expenditures	\$ (1,183,186)	\$ (282,238)	\$ (617,222)	\$ (334,984)
Fund Balance, October 1	\$ 2,412,230	\$ 1,229,044	\$ 1,229,044	\$ -
Fund Balance, September 30	\$ 1,229,044	\$ 946,806	\$ 611,822	\$ (334,984)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Gus Thomasson Tax Increment Reinvestment Zone Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
City of Mesquite	\$ 293,632	\$ 356,437	\$ 344,548	\$ (11,889)
Interest Income	137	-	-	-
Total Revenues	\$ 293,769	\$ 356,437	\$ 344,548	\$ (11,889)
Expenditures:				
Economic Development Incentives	\$ 188,000	\$ 350,000	\$ 387,938	\$ 37,938
Administration	50,000	50,000	50,000	-
Total Expenditures	\$ 238,000	\$ 400,000	\$ 437,938	\$ 37,938
Excess (Deficiency) Revenues Over Expenditures	\$ 55,769	\$ (43,563)	\$ (93,390)	\$ (49,827)
Fund Balance, October 1	\$ 210,134	\$ 265,903	\$ 265,903	\$ -
Fund Balance, September 30	\$ 265,903	\$ 222,340	\$ 172,513	\$ (49,827)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended BudgetTown East/Skyline Tax Increment Reinvestment Zone Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
City of Mesquite	\$ 646,694	\$ 751,759	\$ 782,322	\$ 30,563
Interest Income	(2,173)	-	-	-
Other Revenue	-	-	1,000,000	1,000,000
Total Revenues	\$ 644,521	\$ 751,759	\$ 1,782,322	\$ 1,030,563
Expenditures:				
Transfer Out - Debt Service - Innovative Way & Executive Blvd	\$ -	\$ 96,000	\$ -	\$ (96,000)
Administration	113,325	50,000	50,000	-
Transfer Out - Debt Service - Skyline Dr Reconstruction	-	788,700	929,650	140,950
Total Expenditures	\$ 113,325	\$ 934,700	\$ 979,650	\$ 44,950
Excess (Deficiency) Revenues Over Expenditures	\$ 531,196	\$ (182,941)	\$ 802,672	\$ 985,613
Fund Balance, October 1	\$ 730,792	\$ 1,261,988	\$ 1,261,988	\$ -
Fund Balance, September 30	\$ 1,261,988	\$ 1,079,047	\$ 2,064,660	\$ 985,613

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Polo Ridge Tax Increment Reinvestment Zone Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
City of Mesquite	\$ 474	\$ 518	\$ 10,079	\$ 9,561
Interest Income	(1)	-	-	-
Total Revenues	\$ 473	\$ 518	\$ 10,079	\$ 9,561
Expenditures:				
TIRZ Credit to PID	\$ -	\$ 502	\$ 10,079	\$ 9,577
Total Expenditures	\$ -	\$ 502	\$ 10,079	\$ 9,577
Excess (Deficiency) Revenues Over Expenditures	\$ 473	\$ 16	\$ -	(16)
Fund Balance, October 1	\$ 31	\$ 504	\$ 504	-
Fund Balance, September 30	\$ 504	\$ 520	\$ 504	(16)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Heartland Town Center Tax Increment Reinvestment Zone Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
City of Mesquite	\$ 43,299	\$ 183,742	\$ 295,386	\$ 111,644
Interest Income	(111)	-	-	-
Total Revenues	\$ 43,188	\$ 183,742	\$ 295,386	\$ 111,644
Expenditures:				
Contractual Services	\$ 426	\$ -	\$ -	\$ -
TIRZ Credit to PID	-	183,742	334,576	150,834
Total Expenditures	\$ 426	\$ 183,742	\$ 334,576	\$ 150,834
Excess (Deficiency) Revenues Over Expenditures	\$ 42,762	\$ -	\$ (39,190)	\$ (39,190)
Fund Balance, October 1	\$ 756	\$ 43,518	\$ 43,518	\$ -
Fund Balance, September 30	\$ 43,518	\$ 43,518	\$ 4,328	\$ (39,190)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/IH-20 Business Park Tax Increment Reinvestment Zone Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
City of Mesquite	\$ 48	\$ 79,936	\$ 17,083	\$ (62,853)
Interest Income	(9,509)	-	10,000	10,000
Other Revenue	2,280,000	-	105,000	105,000
Total Revenues	\$ 2,270,539	\$ 79,936	\$ 132,083	\$ 52,147
Expenditures:				
Administration	\$ -	\$ 50,000	\$ -	\$ (50,000)
Airport Fence	5,609	-	-	-
Casa Radar Tower	-	1,850	106,900	105,050
Economic Development Incentives	-	2,280,000	3,000,000	720,000
Total Expenditures	\$ 5,609	\$ 2,331,850	\$ 3,106,900	\$ 775,050
Excess (Deficiency) Revenues Over Expenditures	\$ 2,264,930	\$ (2,251,914)	\$ (2,974,817)	\$ (722,903)
Fund Balance, October 1	\$ 718,798	\$ 2,983,728	\$ 2,983,728	\$ -
Fund Balance, September 30	\$ 2,983,728	\$ 731,814	\$ 8,911	\$ (722,903)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Spradley Farms Tax Increment Reinvestment Zone Fund Fiscal Year 2022-23

	Actual*	Adopted	Amended	Variance
	2021-22	2022-23	2022-23	
Revenues:				
	\$ -	\$ -	\$ -	-
Total Revenues	\$ -	\$ -	\$ -	-
Expenditures:				
	\$ -	\$ -	\$ -	-
Total Expenditures	\$ -	\$ -	\$ -	-
Excess (Deficiency) Revenues Over Expenditures	\$ -	\$ -	\$ -	-
Fund Balance, October 1	\$ -	\$ -	\$ -	-
Fund Balance, September 30	\$ -	\$ -	\$ -	-

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Alcott Logistics Tax Increment Reinvestment Zone Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
City of Mesquite	\$ -	\$ -	\$ 13,297	\$ 13,297
Interest Income	(2,804)	-	35,580	35,580
Other Revenue	1,849,510	-	-	-
Total Revenues	\$ 1,846,706	\$ -	\$ 48,877	\$ 48,877
Expenditures:				
Economic Development Incentives	\$ 26,700	\$ -	\$ 1,826,157	\$ 1,826,157
Total Expenditures	\$ 26,700	\$ -	\$ 1,826,157	\$ 1,826,157
Excess (Deficiency) Revenues Over Expenditures	\$ 1,820,006	\$ -	\$ (1,777,280)	\$ (1,777,280)
Fund Balance, October 1	\$ (306)	\$ 1,819,700	\$ 1,819,700	\$ -
Fund Balance, September 30	\$ 1,819,700	\$ 1,819,700	\$ 42,420	\$ (1,777,280)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Solterra Tax Increment Reinvestment Zone Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
City of Mesquite	\$ -	\$ -	\$ 88,860	\$ 88,860
Roadway Fee	-	-	52,000	52,000
Total Revenues	\$ -	\$ -	\$ 140,860	\$ 140,860
Expenditures:				
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ -	\$ -	\$ 140,860	\$ 140,860
Fund Balance, October 1	\$ -	\$ -	\$ -	\$ -
Fund Balance, September 30	\$ -	\$ -	\$ 140,860	\$ 140,860

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Roadway Impact Fee Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ (25,364)	\$ -	\$ 177,000	\$ 177,000
Contributions - Roadway Impact Fees	8,415,383	1,756,020	1,068,000	(688,020)
Total Revenues	\$ 8,390,019	\$ 1,756,020	\$ 1,245,000	\$ (511,020)
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	\$ 6,090,019	\$ (543,980)	\$ (1,055,000)	\$ (511,020)
Fund Balance, October 1	\$ 113,021	\$ 6,203,040	\$ 6,203,040	\$ -
Fund Balance, September 30	\$ 6,203,040	\$ 5,659,060	\$ 5,148,040	\$ (511,020)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Water and Sewer Impact Fee Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ (6,114)	\$ -	\$ 48,000	\$ 48,000
Contributions - Water Impact Fees	1,380,492	972,000	770,000	(202,000)
Contributions - Sewer Impact Fees	630,434	519,000	400,000	(119,000)
Total Revenues	\$ 2,004,812	\$ 1,491,000	\$ 1,218,000	\$ (273,000)
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	\$ 624,812	\$ 111,000	\$ (162,000)	\$ (273,000)
Fund Balance, October 1	\$ 906,052	\$ 1,530,864	\$ 1,530,864	\$ -
Fund Balance, September 30	\$ 1,530,864	\$ 1,641,864	\$ 1,368,864	\$ (273,000)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Reserved Fees Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ (1,863)	\$ -	\$ 25,500	\$ 25,500
Reserve Fee - Emergency Notification Fee	60,800	56,500	26,000	(30,500)
Reserve Fee - Emergency Services Fee	608,000	565,000	260,000	(305,000)
Reserve Fee - Technology Fee	121,400	113,000	52,800	(60,200)
Total Revenues	\$ 788,337	\$ 734,500	\$ 364,300	\$ (370,200)
Expenditures:				
Emergency Notification System	\$ -	\$ 27,500	\$ 29,000	\$ 1,500
Total Expenditures	\$ -	\$ 27,500	\$ 29,000	\$ 1,500
Excess (Deficiency) Revenues Over Expenditures	\$ 788,337	\$ 707,000	\$ 335,300	\$ (371,700)
Fund Balance, October 1	\$ -	\$ 788,337	\$ 788,337	\$ -
Fund Balance, September 30	\$ 788,337	\$ 1,495,337	\$ 1,123,637	\$ (371,700)

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



Amended Budget/Conference Center Capital Replacement Reserve Fund Fiscal Year 2022-23

	Actual* 2021-22	Adopted 2022-23	Amended 2022-23	Variance
Revenues:				
Interest Income	\$ (877)	\$ 500	\$ 20,350	\$ 19,850
Room Rental Proceeds	168,304	190,000	239,800	49,800
Total Revenues	\$ 167,427	\$ 190,500	\$ 260,150	\$ 69,650
Expenditures:				
Contractual Services	\$ 53,159	\$ -	\$ 85,000	\$ 85,000
Capital Outlay	33,469	554,500	539,150	(15,350)
Total Expenditures	\$ 86,628	\$ 554,500	\$ 624,150	\$ 69,650
Excess (Deficiency) Revenues Over Expenditures	\$ 80,799	\$ (364,000)	\$ (364,000)	\$ -
Fund Balance, October 1	\$ 451,725	\$ 532,524	\$ 532,524	\$ -
Fund Balance, September 30	\$ 532,524	\$ 168,524	\$ 168,524	\$ -

* Actual 2021-22 amounts are preliminary pending completion of the annual audit.



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Budgetary/ Financial Policies/Goals

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.

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 this 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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