

ORDINANCE NO. 5046

AN ORDINANCE OF THE CITY OF MESQUITE, TEXAS, RATIFYING THE PROPERTY TAX REVENUE INCREASE REFLECTED IN THE 2023-24 FISCAL YEAR BUDGET FOR SAID PERIOD; PROVIDING A REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, Section 102.007 of the Texas Local Government Code provides in part that the adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget; and

WHEREAS, Section 102.007 of the Texas Local Government Code requires that this ratification be in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Texas Tax Code, or other law; and

WHEREAS, the budget of the City of Mesquite, Texas (the “**City**”), for the fiscal year beginning October 1, 2023, and ending September 30, 2024, a true and correct copy of which is attached hereto as Exhibit A and made a part hereof for all purposes (the “**2023-24 Fiscal Year Budget**”), as adopted, requires raising more revenue from property taxes than in the previous year, and the City Council desires by adoption of this ordinance to ratify the property tax increase reflected in the 2023-24 Fiscal Year Budget.

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

SECTION 1. That the City Council, as the governing body of the City of Mesquite, Texas, having adopted the 2023-24 Fiscal Year Budget that will require raising more revenue from property taxes than in the previous year, hereby ratifies the property tax increase reflected in the 2023-24 Fiscal Year Budget.

SECTION 2. That the City Manager, or the City Manager’s designee, shall complete and attach to the 2023-24 Fiscal Year Budget, attached as Exhibit A to this ordinance, a cover page containing all of the information required by Texas Local Government Code § 102.007(d).

SECTION 3. That all ordinances or portions thereof in conflict with the provisions of this ordinance, to the extent of such conflict, are hereby repealed. To the extent that such ordinances or portions thereof are not in conflict herewith, the same shall remain in full force and effect.

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.

SECTION 5. This ordinance shall take effect immediately from and after its passage.

Finance / Ratifying Increase Property Tax Revenue / August 21, 2023

Page 2 of 2

DULY PASSED AND APPROVED by the City Council of the City of Mesquite, Texas,  
on the 21st day of August 2023.

DocuSigned by:

*Daniel Aleman Jr.*

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Daniel Alemán, Jr.  
Mayor

ATTEST:

DocuSigned by:

*Sonja Land*

C2518095973F46A...

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Sonja Land  
City Secretary

APPROVED AS TO LEGAL FORM:

DocuSigned by:

*David Paschall*

666E18891208434...

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David L. Paschall  
City Attorney

# **EXHIBIT A**

## **2023-24 Fiscal Year Budget**

# PROPOSED OPERATING AND CAPITAL BUDGET

**MESQUITE**

T E X A S

Real. Texas. Service.

## Fiscal Year 2023-2024

**City of Mesquite, Texas**



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## City of Mesquite, Texas

### Fiscal Year 2023 – 2024 Annual Budget

**This budget will raise more revenue from property taxes than last year’s budget by an amount of \$11,723,271, which is a 16.58 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,948,462.**

#### Record Vote of the Governing Body

|                                 |   |
|---------------------------------|---|
| Mayor Daniel Aleman, Jr.        | * |
| Mayor Pro Tem Tandy Boroughs    | * |
| Deputy Mayor Pro Tem B.W. Smith | * |
| Councilmember Kenny Green       | * |
| Councilmember Jeff Casper       | * |
| Councilmember Jennifer Vidler   | * |
| Councilmember Debbie Anderson   | * |

#### Municipal Property Tax Rates Per \$100 Valuation

|  | Fiscal Year<br>2023      | Fiscal Year<br>2023 |
|--|--------------------------|---------------------|
| Property Tax Rate                                  | 0.65814                  | *                   |
| No-New-Revenue Tax Rate                            | 0.65295                  | 0.63596             |
| No-New-Revenue Maintenance and Operations Tax Rate | 0.44891                  | *                   |
| Voter-Approval Tax Rate                            | 0.65814                  | 0.63811             |
| Debt Rate  | 0.20404                  | *                   |
| <br><b>Total Municipal Debt Obligations</b>        | <br><b>\$219,935,000</b> |                     |

*The above is required by Section 102.007, Local Government Code, as amended by Senate Bill 2 of the 86<sup>th</sup> Texas Legislature, effective January 1, 2020.*

*\*After adoption, the required information will be shown on this cover sheet.*

*The information below is in accordance with Section 140.0045 of the Local Government Code as amended by HB 1495 of the 86<sup>th</sup> Texas Legislature.*

Itemization of Certain Expenditures Required in Certain Political Subdivision Budgets:

|                                    | Actual<br>2021-22 | Estimated<br>Actual<br>2022-23 | Proposed<br>Budget<br>2023-24 |
|------------------------------------|-------------------|--------------------------------|-------------------------------|
| Legislative Lobbying               | \$0               | \$0                            | \$0                           |
| Required Legal Notice Publications | \$58,066          | \$60,000                       | \$60,000                      |





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# City of Mesquite, Texas

## Proposed Operating and Capital Budget

### Fiscal Year 2023-24

|                     |                                |
|---------------------|--------------------------------|
| 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         |
| Susan Cluse         | Assistant City Manager         |
| Cindy Smith         | Director of Finance            |
| Michelle Baccheschi | Manager of Budget and Treasury |
| 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 2023-24

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

### Major Budget Activities and Scheduled Timetables

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



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## Elected Officials



**Daniel Alemán, Jr.**  
Mayor  
Term Expires: Nov. 2023  
1<sup>st</sup> Term



**Jeff Casper**  
Councilmember  
District 1  
Term Expires: Nov. 2023  
1<sup>st</sup> Term



**Kenny Green**  
Councilmember  
District 2  
Term Expires: Nov. 2023  
2<sup>nd</sup> Term



**Jennifer Vidler**  
Councilmember  
District 3  
Term Expires: Nov. 2023  
1<sup>st</sup> Term



**Tandy Boroughs**  
Mayor Pro Tem  
District 4  
Term Expires: Nov. 2023  
3<sup>rd</sup> Term



**B.W. Smith**  
Deputy Mayor Pro Tem  
District 5  
Term Expires: Nov. 2023  
2<sup>nd</sup> Term

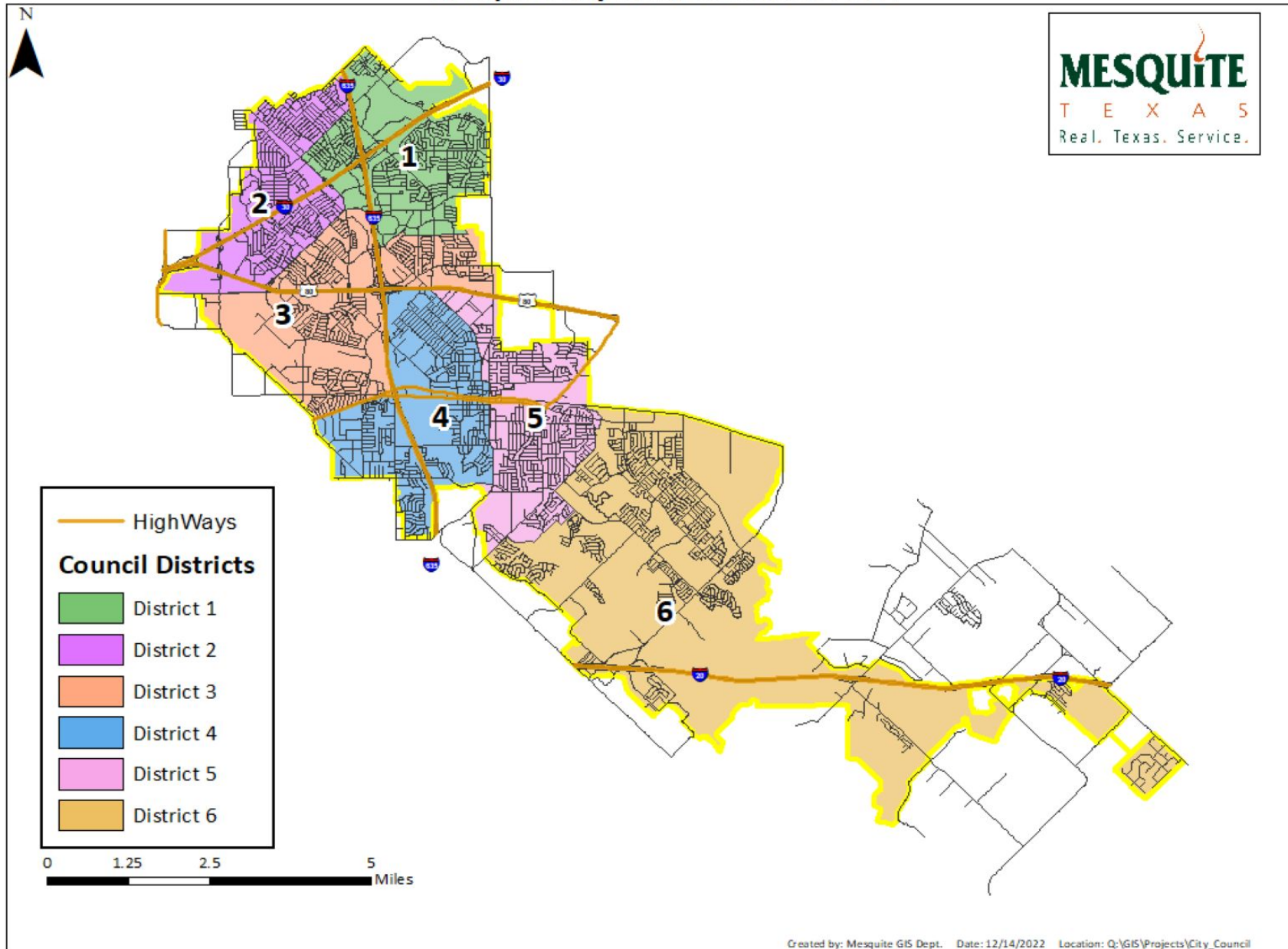


**Debbie Anderson**  
Councilmember  
District 6  
Term Expires: Nov. 2023  
1<sup>st</sup> Term

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

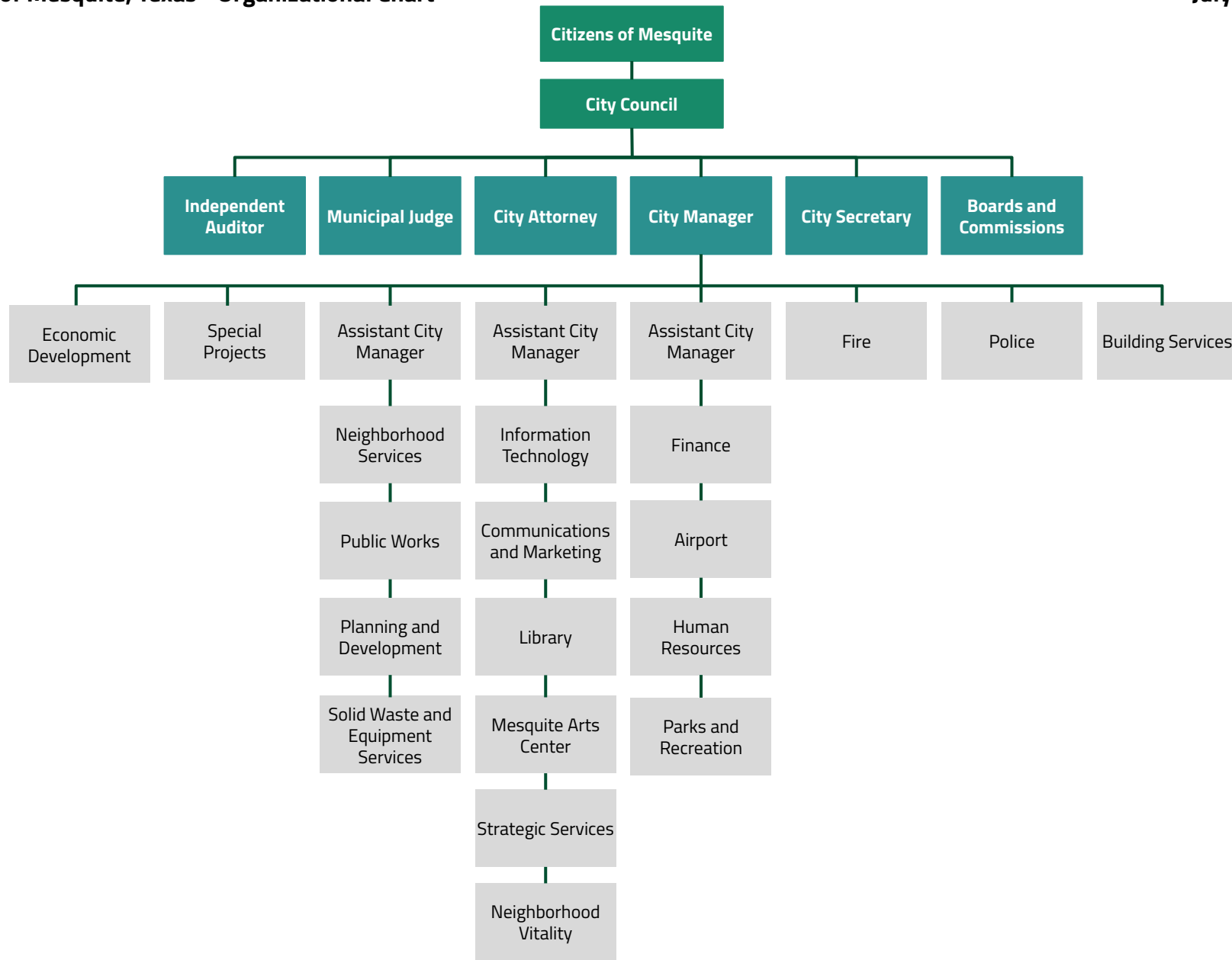
To reach the Mayor and City Councilmembers, call or write:  
972-216-6404  
Honorable Mayor and City Council  
Municipal Center  
1515 North Galloway Avenue  
Mesquite, Texas 75149

### Mesquite City Council Districts 2022



# City of Mesquite, Texas - Organizational Chart

July 1, 2023





## Summary of Staffing Levels by Fund Fiscal Year 2023-24

### Staffing By Fund - All Personnel

| Fund                                     | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance     |
|--|-------------------|--------------------|--------------------|---------------------|--------------|
| AIRPORT OPERATING FUND                   | 11.40             | 11.40              | 11.40              | 11.80               | 0.40         |
| COMMUNITY DEVELOP BLOCK GRANT FUND       | 7.00              | 7.00               | 7.00               | 7.00                | -            |
| DRAINAGE UTILITY DISTRICT OPERATING FUND | 13.00             | 13.00              | 13.00              | 14.00               | 1.00         |
| GENERAL FUND                             | 1,120.50          | 1,141.00           | 1,137.50           | 1,194.00            | 56.50        |
| GOLF COURSE FUND                         | 16.72             | 16.72              | 16.72              | 16.72               | -            |
| HOTEL OCCUPANCY TAX FUND                 | 4.26              | 4.26               | 4.26               | 4.26                | -            |
| HOUSING CHOICE VOUCHER PROGRAM FUND      | 12.00             | 12.00              | 12.00              | 12.00               | -            |
| WATER AND SEWER OPERATING FUND           | 126.07            | 126.07             | 127.07             | 127.07              | -            |
| <b>Total All Funds</b>                   | <b>1,310.95</b>   | <b>1,331.45</b>    | <b>1,328.95</b>    | <b>1,386.85</b>     | <b>57.90</b> |

### Full-time Staffing

| Fund                                     | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance     |
|--|-------------------|--------------------|--------------------|---------------------|--------------|
| AIRPORT OPERATING FUND                   | 8.00              | 8.00               | 8.00               | 9.00                | 1.00         |
| COMMUNITY DEVELOP BLOCK GRANT FUND       | 7.00              | 7.00               | 7.00               | 7.00                | -            |
| DRAINAGE UTILITY DISTRICT OPERATING FUND | 13.00             | 13.00              | 13.00              | 14.00               | 1.00         |
| GENERAL FUND                             | 1,051.00          | 1,071.00           | 1,066.00           | 1,122.00            | 56.00        |
| GOLF COURSE FUND                         | 8.00              | 8.00               | 8.00               | 8.00                | -            |
| HOTEL OCCUPANCY TAX FUND                 | 3.00              | 3.00               | 3.00               | 3.00                | -            |
| HOUSING CHOICE VOUCHER PROGRAM FUND      | 12.00             | 12.00              | 12.00              | 12.00               | -            |
| WATER AND SEWER OPERATING FUND           | 124.00            | 124.00             | 125.00             | 125.00              | -            |
| <b>Total All Funds</b>                   | <b>1,226.00</b>   | <b>1,246.00</b>    | <b>1,242.00</b>    | <b>1,300.00</b>     | <b>58.00</b> |

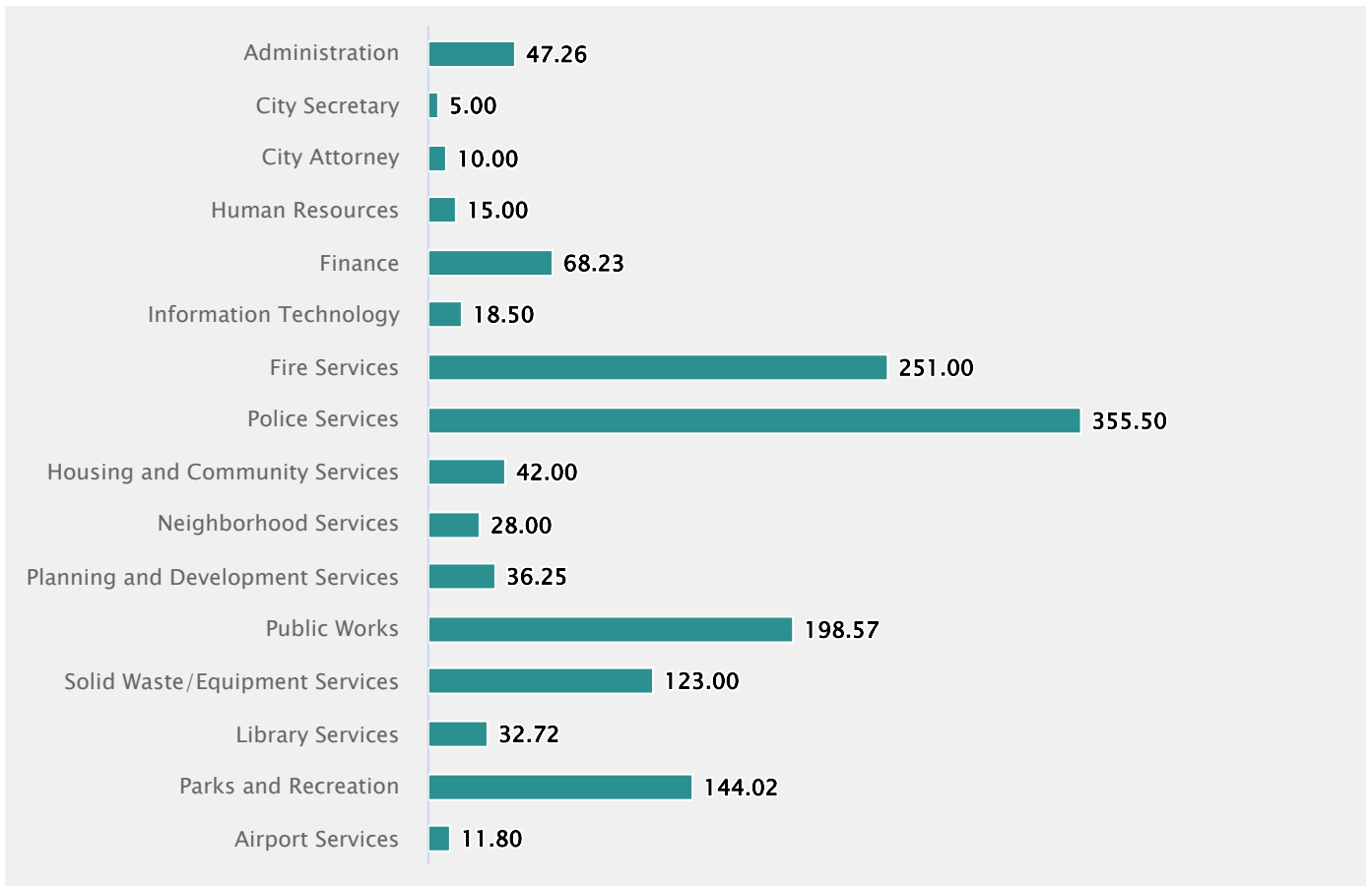
### Full-time Equivalent (FTE) Staffing

| Fund                           | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance      |
|--------------------------------|-------------------|--------------------|--------------------|---------------------|---------------|
| AIRPORT OPERATING FUND         | 3.40              | 3.40               | 3.40               | 2.80                | (0.60)        |
| GENERAL FUND                   | 69.50             | 70.00              | 71.50              | 72.00               | 0.50          |
| GOLF COURSE FUND               | 8.72              | 8.72               | 8.72               | 8.72                | -             |
| HOTEL OCCUPANCY TAX FUND       | 1.26              | 1.26               | 1.26               | 1.26                | -             |
| WATER AND SEWER OPERATING FUND | 2.07              | 2.07               | 2.07               | 2.07                | -             |
| <b>Total All Funds</b>         | <b>84.95</b>      | <b>85.45</b>       | <b>86.95</b>       | <b>86.85</b>        | <b>(0.10)</b> |

### Summary of Staffing Levels by Department Fiscal Years 2021-22 to 2023-24

| Department                              | Actual 2021-22  | Adopted 2022-23 | Amended 2022-23 | Proposed 2023-24 | Variance     |
|---|-----------------|-----------------|-----------------|------------------|--------------|
| Administration                          | 45.26           | 47.26           | 47.26           | 47.26            | 0.00         |
| City Secretary                          | 5.00            | 5.00            | 5.00            | 5.00             | 0.00         |
| City Attorney                           | 9.00            | 9.00            | 10.00           | 10.00            | 0.00         |
| Human Resources                         | 15.00           | 15.00           | 15.00           | 15.00            | 0.00         |
| Finance                                 | 66.73           | 67.23           | 68.23           | 68.23            | 0.00         |
| Information Technology                  | 18.50           | 18.50           | 18.50           | 18.50            | 0.00         |
| Fire Services                           | 227.00          | 236.00          | 237.00          | 251.00           | 14.00        |
| Police Services                         | 348.50          | 351.50          | 351.50          | 355.50           | 4.00         |
| Housing and Community Services          | 41.50           | 41.50           | 41.50           | 42.00            | 0.50         |
| Neighborhood Services                   | 19.00           | 21.00           | 21.00           | 28.00            | 7.00         |
| Planning and Development Services       | 36.25           | 36.25           | 37.25           | 36.25            | -1.00        |
| Public Works                            | 198.57          | 198.57          | 198.57          | 198.57           | 0.00         |
| Solid Waste/Equipment Services          | 89.50           | 91.50           | 92.00           | 123.00           | 31.00        |
| Library Services                        | 32.72           | 32.72           | 32.72           | 32.72            | 0.00         |
| Parks and Recreation                    | 147.02          | 149.02          | 142.02          | 144.02           | 2.00         |
| Airport Services                        | 11.40           | 11.40           | 11.40           | 11.80            | 0.40         |
| <b>Total Authorized Staffing Levels</b> | <b>1,310.95</b> | <b>1,331.45</b> | <b>1,328.95</b> | <b>1,386.85</b>  | <b>57.90</b> |

### City of Mesquite Departmental Staffing 2023-24



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

### Administration

| Division                           | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance |
|------------------------------------|-------------------|--------------------|--------------------|---------------------|----------|
| Facility Maintenance               | 21.00             | 21.00              | 21.00              | 21.00               | -        |
| Mesquite Convention Visitor Bureau | 4.26              | 4.26               | 4.26               | 4.26                | -        |
| City Administration                | 8.00              | 8.00               | 8.00               | 8.00                | -        |
| Economic Development               | 4.00              | 5.00               | 5.00               | 5.00                | -        |
| Communications and Marketing       | 5.00              | 6.00               | 6.00               | 6.00                | -        |
| Mesquite Arts Center               | 2.00              | 2.00               | 2.00               | 2.00                | -        |
| Strategic Services                 | 1.00              | 1.00               | 1.00               | 1.00                | -        |
| <b>Total Administration</b>        | <b>45.26</b>      | <b>47.26</b>       | <b>47.26</b>       | <b>47.26</b>        | <b>-</b> |

### City Secretary

| Division                    | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance |
|-----------------------------|-------------------|--------------------|--------------------|---------------------|----------|
| City Secretary              | 3.00              | 3.00               | 3.00               | 3.00                | -        |
| Open Records Management     | 2.00              | 2.00               | 2.00               | 2.00                | -        |
| <b>Total City Secretary</b> | <b>5.00</b>       | <b>5.00</b>        | <b>5.00</b>        | <b>5.00</b>         | <b>-</b> |

### City Attorney

| Division                   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance |
|----------------------------|-------------------|--------------------|--------------------|---------------------|----------|
| City Attorney              | 9.00              | 9.00               | 10.00              | 10.00               | -        |
| <b>Total City Attorney</b> | <b>9.00</b>       | <b>9.00</b>        | <b>10.00</b>       | <b>10.00</b>        | <b>-</b> |

### Human Resources

| Division                       | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance |
|--------------------------------|-------------------|--------------------|--------------------|---------------------|----------|
| Risk Management                | 3.00              | 3.00               | 3.00               | 3.00                | -        |
| Human Resources Administration | 12.00             | 12.00              | 12.00              | 12.00               | -        |
| <b>Total Human Resources</b>   | <b>15.00</b>      | <b>15.00</b>       | <b>15.00</b>       | <b>15.00</b>        | <b>-</b> |

### Finance

| Division               | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance |
|------------------------|-------------------|--------------------|--------------------|---------------------|----------|
| Warehouse              | 5.00              | 5.00               | 5.00               | 5.00                | -        |
| Printshop/Mailroom     | 4.00              | 4.00               | 4.00               | 4.00                | -        |
| Tax Office             | 3.00              | 3.00               | 3.00               | 3.00                | -        |
| Municipal Court        | 19.23             | 19.73              | 19.73              | 19.73               | -        |
| Finance Administration | 5.00              | 5.00               | 5.00               | 5.00                | -        |
| Purchasing             | 5.00              | 5.00               | 5.00               | 5.00                | -        |
| Accounting             | 9.00              | 9.00               | 9.00               | 9.00                | -        |
| Utility Billing        | 11.50             | 11.50              | 12.50              | 12.50               | -        |
| Budget and Treasury    | 5.00              | 5.00               | 5.00               | 5.00                | -        |
| <b>Total Finance</b>   | <b>66.73</b>      | <b>67.23</b>       | <b>68.23</b>       | <b>68.23</b>        | <b>-</b> |

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

### Information Technology

| Division                              | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance |
|---------------------------------------|-------------------|--------------------|--------------------|---------------------|----------|
| PC Network Support                    | 5.00              | 5.00               | 5.00               | 5.00                | -        |
| Software Development                  | 2.50              | 2.50               | 2.50               | 2.50                | -        |
| Telecommunications                    | 1.00              | 1.00               | 1.00               | 1.00                | -        |
| Information Technology Administration | 7.00              | 7.00               | 7.00               | 7.00                | -        |
| Public Safety Support                 | 3.00              | 3.00               | 3.00               | 3.00                | -        |
| <b>Total Information Technology</b>   | <b>18.50</b>      | <b>18.50</b>       | <b>18.50</b>       | <b>18.50</b>        | <b>-</b> |

### Fire Services

| Division                   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance     |
|----------------------------|-------------------|--------------------|--------------------|---------------------|--------------|
| Fire Administration        | 9.00              | 8.00               | 10.00              | 10.00               | -            |
| Emergency Management       | 2.00              | 2.00               | 2.00               | 2.00                | -            |
| Fire Training              | 5.00              | 5.00               | 5.00               | 5.00                | -            |
| Fire Operations            | 196.00            | 206.00             | 205.00             | 219.00              | 14.00        |
| Emergency Medical Service  | 5.00              | 5.00               | 5.00               | 5.00                | -            |
| Fire Prevention            | 10.00             | 10.00              | 10.00              | 10.00               | -            |
| <b>Total Fire Services</b> | <b>227.00</b>     | <b>236.00</b>      | <b>237.00</b>      | <b>251.00</b>       | <b>14.00</b> |

### Police Services

| Division                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance    |
|-------------------------------|-------------------|--------------------|--------------------|---------------------|-------------|
| Police Technical Services     | 81.50             | 82.50              | 82.50              | 82.50               | -           |
| Police Administration         | 6.00              | 6.00               | 6.00               | 6.00                | -           |
| Police Operations             | 151.00            | 152.00             | 157.00             | 161.00              | 4.00        |
| Police Criminal Investigation | 60.00             | 60.00              | 60.00              | 60.00               | -           |
| School Resource Officers      | 32.00             | 33.00              | 31.00              | 31.00               | -           |
| Police Staff Support Services | 18.00             | 18.00              | 15.00              | 15.00               | -           |
| <b>Total Police Services</b>  | <b>348.50</b>     | <b>351.50</b>      | <b>351.50</b>      | <b>355.50</b>       | <b>4.00</b> |

### Housing and Community Services

| Division                                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance    |
|---|-------------------|--------------------|--------------------|---------------------|-------------|
| Admin Fee HCV                                 | 12.00             | 12.00              | 12.00              | 12.00               | -           |
| CDBG Administration                           | 1.00              | 1.00               | 1.00               | 1.00                | -           |
| Housing and Community Services Administration | 1.00              | 1.00               | 1.00               | 1.00                | -           |
| Animal Services                               | 19.50             | 19.50              | 19.50              | 20.00               | 0.50        |
| CDBG Housing Rehab                            | 2.00              | 2.00               | 2.00               | 2.00                | -           |
| CDBG Code Enforcement                         | 4.00              | 4.00               | 4.00               | 4.00                | -           |
| Volunteer Services                            | 2.00              | 2.00               | 2.00               | 2.00                | -           |
| <b>Total Housing and Community Services</b>   | <b>41.50</b>      | <b>41.50</b>       | <b>41.50</b>       | <b>42.00</b>        | <b>0.50</b> |

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

### Neighborhood Services

| Division                             | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance    |
|--------------------------------------|-------------------|--------------------|--------------------|---------------------|-------------|
| Rental Inspections                   | 4.00              | 4.00               | 4.00               | 8.00                | 4.00        |
| Neighborhood Services Administration | 4.00              | 4.00               | 4.00               | 4.00                | -           |
| Environmental Code Inspection        | 8.00              | 10.00              | 10.00              | 10.00               | -           |
| Behavioral Health Program            | 1.00              | 1.00               | 1.00               | 4.00                | 3.00        |
| Neighborhood Vitality                | 2.00              | 2.00               | 2.00               | 2.00                | -           |
| <b>Total Neighborhood Services</b>   | <b>19.00</b>      | <b>21.00</b>       | <b>21.00</b>       | <b>28.00</b>        | <b>7.00</b> |

### Planning and Development Services

| Division                                       | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance      |
|--|-------------------|--------------------|--------------------|---------------------|---------------|
| Building Inspection                            | 20.00             | 20.00              | 20.00              | 19.00               | (1.00)        |
| Health Division                                | 7.50              | 7.50               | 7.50               | 7.50                | -             |
| Planning and Development Administration        | 2.00              | 2.00               | 2.00               | 2.00                | -             |
| Planning and Zoning                            | 5.00              | 5.00               | 5.00               | 5.00                | -             |
| Historic Preservation                          | 1.75              | 1.75               | 2.75               | 2.75                | -             |
| <b>Total Planning and Development Services</b> | <b>36.25</b>      | <b>36.25</b>       | <b>37.25</b>       | <b>36.25</b>        | <b>(1.00)</b> |

### Public Works

| Division                              | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance |
|---------------------------------------|-------------------|--------------------|--------------------|---------------------|----------|
| Traffic Engineering                   | 14.00             | 14.00              | 14.00              | 14.00               | -        |
| Street and Alley Repair               | 45.00             | 45.00              | 45.00              | 45.00               | -        |
| Engineering                           | 4.00              | 4.00               | 4.00               | 4.00                | -        |
| Public Works Administration           | 3.00              | 3.00               | 3.00               | 2.00                | (1.00)   |
| Water Distribution                    | 28.00             | 28.00              | 28.00              | 28.00               | -        |
| Street Lighting                       | 1.00              | 1.00               | 1.00               | 1.00                | -        |
| Alley Reconstruction Crew             | 5.00              | 5.00               | 5.00               | 5.00                | -        |
| Wastewater Collection                 | 25.00             | 25.00              | 25.00              | 25.00               | -        |
| Water Production                      | 20.57             | 20.57              | 20.57              | 20.57               | -        |
| Drainage Utility Operations           | 6.00              | 6.00               | 6.00               | 6.00                | -        |
| Water and Sewer Engineering           | 6.00              | 6.00               | 6.00               | 6.00                | -        |
| Water and Sewer Repairs               | 1.00              | 1.00               | 1.00               | 1.00                | -        |
| Drainage Maintenance and Construction | 4.00              | 4.00               | 4.00               | 5.00                | 1.00     |
| Street and Storm Sewer Cleaning       | 3.00              | 3.00               | 3.00               | 3.00                | -        |
| GIS Operations                        | 8.00              | 8.00               | 8.00               | 8.00                | -        |
| Meter Services                        | 19.50             | 19.50              | 18.50              | 18.50               | -        |
| Water and Sewer Administration        | 5.50              | 5.50               | 6.50               | 6.50                | -        |
| <b>Total Public Works</b>             | <b>198.57</b>     | <b>198.57</b>      | <b>198.57</b>      | <b>198.57</b>       | <b>-</b> |

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

### Solid Waste/Equipment Services

| Division                                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance     |
|---|-------------------|--------------------|--------------------|---------------------|--------------|
| Equipment Services                            | 24.00             | 24.00              | 24.00              | 24.00               | -            |
| Commercial Solid Waste                        | -                 | -                  | -                  | 25.00               | 25.00        |
| Residential Waste Collection                  | 62.50             | 64.50              | 65.00              | 70.00               | 5.00         |
| Solid Waste/Equipment Services Administration | -                 | -                  | -                  | 1.00                | 1.00         |
| Compost Facility Operations                   | 3.00              | 3.00               | 3.00               | 3.00                | -            |
| <b>Total Solid Waste/Equipment Services</b>   | <b>89.50</b>      | <b>91.50</b>       | <b>92.00</b>       | <b>123.00</b>       | <b>31.00</b> |

### Library Services

| Division                      | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance |
|-------------------------------|-------------------|--------------------|--------------------|---------------------|----------|
| Library Administration        | 8.69              | 8.69               | 8.69               | 8.69                | -        |
| Library North Branch          | 9.18              | 9.18               | 9.18               | 9.18                | -        |
| Library Central               | 14.85             | 14.85              | 14.85              | 14.85               | -        |
| <b>Total Library Services</b> | <b>32.72</b>      | <b>32.72</b>       | <b>32.72</b>       | <b>32.72</b>        | <b>-</b> |

### Parks and Recreation

| Division                            | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance    |
|-------------------------------------|-------------------|--------------------|--------------------|---------------------|-------------|
| Park Services                       | 56.76             | 58.76              | 51.76              | 51.76               | -           |
| Recreation Services                 | 39.09             | 39.09              | 39.09              | 39.09               | -           |
| Parks and Recreation Administration | 6.00              | 6.00               | 6.00               | 6.00                | -           |
| City Lake Pool                      | 6.74              | 6.74               | 5.34               | 5.34                | -           |
| Vanston Pool                        | 1.01              | 1.01               | 3.11               | 3.11                | -           |
| Town East Pool                      | 3.20              | 3.20               | 2.50               | 2.50                | -           |
| Natatorium Pool                     | -                 | -                  | -                  | 2.00                | 2.00        |
| Scott Dunford Comm Center           | 1.00              | 1.00               | 1.00               | 1.00                | -           |
| Tennis                              | 2.25              | 2.25               | 2.25               | 2.25                | -           |
| Florence Community Center           | 1.00              | 1.00               | 1.00               | 1.00                | -           |
| Goodbar Activity Center             | 1.00              | 1.00               | 1.00               | 1.00                | -           |
| Evans Community Center              | 2.00              | 2.00               | 2.00               | 2.00                | -           |
| After School Adventures             | 1.00              | 1.00               | 1.00               | 1.00                | -           |
| Senior Program                      | 5.25              | 5.25               | 5.25               | 5.25                | -           |
| Athletics Programs                  | 3.00              | 3.00               | 3.00               | 3.00                | -           |
| Rutherford Comm Center              | 1.00              | 1.00               | 1.00               | 1.00                | -           |
| Golf Course                         | 16.72             | 16.72              | 16.72              | 16.72               | -           |
| <b>Total Parks and Recreation</b>   | <b>147.02</b>     | <b>149.02</b>      | <b>142.02</b>      | <b>144.02</b>       | <b>2.00</b> |

### Airport Services

| Division                                | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance     |
|---|-------------------|--------------------|--------------------|---------------------|--------------|
| Municipal Airport Operation             | 11.40             | 11.40              | 11.40              | 11.80               | 0.40         |
| <b>Total Airport Services</b>           | <b>11.40</b>      | <b>11.40</b>       | <b>11.40</b>       | <b>11.80</b>        | <b>0.40</b>  |
| <b>Total Authorized Staffing Levels</b> | <b>1,310.95</b>   | <b>1,331.45</b>    | <b>1,328.95</b>    | <b>1,386.85</b>     | <b>57.90</b> |



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# Budget Message

**Strategic Goals and Objectives**  
**Proposed Budget Highlights**







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# STRATEGIC GOALS AND OBJECTIVES 2023-2024





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## DEVELOPMENT OF STRATEGIC GOALS AND OBJECTIVES

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

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

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



## Safe Community

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

## Attractive Neighborhoods

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

## Improved Transportation and Mobility

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

## Vibrant Economy

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

## High Performing/Transparent Government

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

## Quality Recreation And Culture

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>6.1 Implement long range plans for Parks, Libraries and Arts</li> <li>6.2 Identify opportunities for green space and recreational amenities in areas with limited access to parks and open space</li> </ul> | <ul style="list-style-type: none"> <li>6.3 Improve community involvement in cultural, educational and recreational programs and activities</li> <li>6.4 Identify partnerships to enhance and improve recreational programming and facilities</li> </ul> |
|--|---|

## PROPOSED BUDGET HIGHLIGHTS

The fiscal year 2023-24 budget was prepared with the continued efforts to align the City's limited resources with City Council strategic goals and objectives while also preparing for growth in the City. The tax rate of \$0.69000 proposed below is based on direction to prepare a budget and tax rate that achieves Council's budget priorities. Below is a summary of the budget highlights for the 2023-24 proposed budget.

### Overall Changes:

Employee compensation through pay and benefits is one of the main highlights of the budget as it affects all funds with personnel. Employee compensation includes a five percent merit increase for all general government on their anniversary date and sworn public safety effective January 1, 2024; required contribution to Texas Municipal Retirement System (TMRS) that includes 50% cost of living adjustments (COLA) for retirees non-repeating (adhoc); and contribution to the medical insurance fund to follow the internal Service Funds Reserve Policy. In addition, increases for worker's compensation and general liability charges are seen throughout all funds and departments to fund the General Liability Fund and to follow the Internal Service Funds Reserve Policy.

#### ■ GENERAL FUND

The General Fund includes revenue increases from property taxes, sales taxes, and charges for services. Proposed property tax rate increase of \$0.03186, from \$0.65814 to \$0.69000 includes \$11,723,271 in new revenues through increased valuation in the tax roll and new property added to the tax roll with a tax election required. Sales tax has seen major increases over the past few years, but the City remains optimistically cautious with a one percent increase. Increases in charges for services include a \$2.00 per month increase in residential solid waste fees and estimated increases in Parks and Recreation activities and fees. Other increases include a \$25.00 increase to certificate of occupancy fees. The General Fund also includes the addition of our new Commercial Solid Waste program.

General Fund expenditures include employee compensation and internal service fund charges as noted above along with a five percent step increase for public safety who have less than six years of service; an added seventh step for Public Safety; market adjustments; debt service costs; Community Care Team; Multi-Family Enhancement; and other operational expenses like fuel, supplies, and contractual services. Additionally, budget offers are included as follows: four Police Officers; 14 Firefighters for Mesquite Trinity Pointe; two Residential Solid Waste crews; and one Transfer Station Heavy Equipment Operator.

#### ■ WATER AND SEWER OPERATING FUND

Water and Sewer revenues include a combined five percent water and sewer rate increase to offset the eleven percent increase from North Texas Municipal Water District (NTMWD) for purchased water and wastewater treatment. Other operating expenditure increases are for employee compensation, general liability fund charges, cost allocation, and debt service.

#### ■ DRAINAGE UTILITY DISTRICT OPERATING FUND

DUD Operating Fund revenue increase of \$100,970 is based on estimated growth in residential and commercial customers with no proposed fee changes for fiscal year 2023-24. Expenditure changes include employee compensation, general liability fund charges, debt service costs, cost allocation, and an increase for the channel spraying contract.

#### ■ AIRPORT OPERATING FUND

Airport Operating Fund's main revenue increase is from hanger rentals due to increased fees and expected usage. However, revenues from fuel are expected to decrease due to the departure of the TXDOT operation. Expenditures are expected to increase slightly due to personnel increases.

#### ■ GOLF COURSE OPERATING FUND

Golf course revenue increase of \$272,000 is based on increased golf activity at the course and increases in user fees. The increase in expenses includes employee compensation, general liability fund charges, maintenance for the course along with an increase for new golf cart lease.

#### ■ DEBT SERVICE FUNDS

The debt service and reserve funds are used for the accumulation of resources for the payment of principal and interest payments for capital improvements projects funded by certificates of obligation, general obligation, water and sewer revenue, and drainage utility district revenue bonds.

### ■ **GROUP MEDICAL INSURANCE FUND**

Fiscal year 2023-24 budget includes additional revenues of \$1,469,930 to follow the Internal Service Funds Reserve Policy that the annual budget will provide adequate revenues to cover expenditures each operating year. The increase is primarily from employer contributions along with a five percent proposed rate increase for employees and retirees. Major expenditure changes include an increase in health claims, pharmaceuticals, stop loss insurance premiums, and dental premiums and a decrease in administrative fees. The fund is projected to have excess revenues of \$648,790 for fiscal year 2023-24 to continue progress toward improving the fund balance.

### ■ **GENERAL LIABILITY INSURANCE FUND**

The fund is projected to have net income of \$280,540 for fiscal year 2023-24 that will be used to improve the fund balance as well as meet the Fund Reserve Policy that states the budget must provide adequate revenues to cover expenditures for each operating year. Revenue increases are primarily from increases in the worker's compensation and general liability charges to departments. Expenditure increases include insurance premiums and general liability claims due to public safety claims.

### ■ **HOTEL OCCUPANCY TAX (HOT) FUND**

The Hotel Occupancy Tax fund revenue is projected to have an increase of \$114,000 based on current year trends. As a result, there are proposed increases in all programs and entities that receive Hotel Occupancy Tax funds.

### ■ **CONFISCATED SEIZURE FUND**

The Police Department will bring their requests for the Confiscated Seizure Fund to City Council for approval throughout the year. The initial budget is set at a minimal amount. There is an estimated available fund balance of \$121,193 for requests in the new fiscal year.

### ■ **PHOTO ENFORCEMENT FUND**

The revenue source is from the photographic enforcement program for school bus arm violations. The proposed fiscal Year 2023-24 budget includes a transfer to the General Fund of \$15,000 to offset traffic safety expenses.

### ■ **CHILD SAFETY FUND**

The Child Safety Fund was established in 2019 when Dallas County began charging motorists a child safety fee when they register their vehicles. This fee is distributed to cities within Dallas County. The City anticipates receiving \$175,000 from Dallas County for fiscal year 2023-24. Any collected revenue will be transferred to the General Fund to help offset school crossing guard expenses that are shared with MISD.

### ■ **911 SERVICE FEE FUND**

There are no overall revenue changes in the 911 Service Fee Fund. Transfer out to General Fund remains at \$780,000 for fiscal year 2023-24 to offset public safety operations.

### ■ **COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) PROGRAM FUND**

The revenues and expenditures match the approved Program Year 2023-24 Community Development Block Grant Annual Action Plan.

### ■ **HOUSING CHOICE VOUCHER PROGRAM**

No revenue changes for the fund. Slight change in total expenditures with increases for employee compensation and general liability fund charges and decreases for capital outlay.

### ■ **PUBLIC, EDUCATIONAL AND GOVERNMENT ACCESS (PEG) FUND**

No changes in expected revenue for the fund. Expenditures include \$137,700 for new production equipment at the Mesquite Independent School District's production studio in the Technology Excellence Center and \$2,500 equipment for the City of Mesquite's video production studio.

### ■ **MESQUITE QUALITY OF LIFE CORPORATION FUND**

The revenues and expenditures match the fiscal year 2023-24 budget approved by the Mesquite Quality of Life Corporation on June 28, 2023, and approved by City Council on July 17, 2023. The projects include transportation, public safety, and parks and recreation improvements throughout the City.

### ■ **MUNICIPAL COURT TECHNOLOGY FUND**

Revenues from court technology fees are expected to remain flat for fiscal year 2023-24. Largest expenditure of the fund is the phone payment system (IVR) service fee.

**■ CAPITAL PROJECTS RESERVE FUND**

The Capital Projects Reserve Fund includes a transfer in from the General Fund for furniture replacement and a transfer in from TIRZ Funds for TIRZ Funds' administration.

**■ TAX INCREMENT REINVESTMENT ZONE (TIRZ) FUNDS**

The fiscal year 2023-24 proposed 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.

**■ IMPACT FEE FUNDS**

The revenue collected from Roadway Impact Fees and Water/Sewer Impact Fees will be used to offset the debt service related to capital projects in both areas.

**■ RESERVE 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.

**■ CONFERENCE CENTER CAPITAL REPLACEMENT RESERVE FUND**

Ten percent of the proceeds from rental receipts of the exhibit hall operations and a rebate of net conference center room rental charges are accumulated into this fund each year to be used for replacement of items defined by an agreement between the City and Atrium Hotels, LP. For fiscal year 2023-24, fund balance is expected to be \$378,874.





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# Financial Summaries

- Fund Structure**
- Combined Budget Summary**
- Operating Funds**
- Debt Service/Reserve Funds**
- Internal Service Funds**
- Special Revenue Funds**
- Capital Project Funds**





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## Appropriated Fund Structure



### Operating Funds

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



### Debt Service/Reserve Funds

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



### Internal Service Funds

- Medical Health Insurance
- General Liability Insurance



### Special Revenue Funds

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



### Capital Project Funds

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

## Fund Definitions

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

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



## Operating Funds

### General Fund

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

### Water and Sewer Enterprise Fund

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

### Drainage Utility District (DUD) Enterprise Fund

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

### Municipal Airport Enterprise Fund

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

### Golf Course Enterprise Fund

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



## Debt Service/Reserve Funds

### General Obligation Bond Debt Service Fund

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

### Water and Sewer Revenue Bond Debt Service Fund

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

### Water and Sewer Revenue Reserve Fund

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

### Drainage Utility District (DUD) Bond Debt Service Fund

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

### DUD Revenue Reserve Fund

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



## Internal Service Funds

### Medical Insurance Fund

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

## General Liability Insurance Fund

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



## Special Revenue Funds

### Hotel Occupancy Tax Fund

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

### Confiscated Seizure Fund

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

### Photo Enforcement Fund

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

### Child Safety Fund

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

### 911 Service Fee Fund

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

## Community Development Block Grant Fund

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

### Housing Choice Voucher Program Fund

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

### Public, Educational and Government (PEG) Access Fund

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

### Mesquite Quality of Life Corporation Fund

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

### Mesquite Court Technology Fund

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



## Capital Project Funds

### Capital Projects Reserve Fund

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



### **Tax Increment Reinvestment Zone (TIRZ) Fund**

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

### **Impact Fee Fund**

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

### **Reserved Fee Fund**

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

### **Conference Center Capital Replacement Fund**

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

## Proposed Combined Budget Summary Fiscal Year 2023-24

| Fund Type   | Beginning<br>Balances<br>10/1/2023 | Revenues/<br>Transfers In | Appropriations/<br>Transfers Out | Ending<br>Balances<br>9/30/2024 |
|---|------------------------------------|---------------------------|----------------------------------|---------------------------------|
| <b>Operating Funds</b>                              |                                    |                           |                                  |                                 |
| General Fund  | \$ 36,625,466                      | \$ 183,111,730            | \$ 183,111,730                   | \$ 36,625,466                   |
| Water and Sewer Fund                                | 70,806,336                         | 88,860,280                | 87,498,080                       | 72,168,536                      |
| Drainage Utility District Fund                      | 2,372,011                          | 5,476,000                 | 5,712,610                        | 2,135,401                       |
| Airport Fund  | 491,666                            | 3,488,880                 | 3,538,930                        | 441,616                         |
| Golf Course Fund                                    | 162,375                            | 1,620,000                 | 1,570,610                        | 211,765                         |
| <b>Total Operating Funds</b>                        | <b>\$ 110,457,854</b>              | <b>\$ 282,556,890</b>     | <b>\$ 281,431,960</b>            | <b>\$ 111,582,784</b>           |
| <b>Debt Service/Reserve Funds</b>                   |                                    |                           |                                  |                                 |
| General Obligation Debt Service Fund                | \$ 1,711,114                       | \$ 34,579,350             | \$ 34,584,330                    | \$ 1,706,134                    |
| Water and Sewer Revenue Debt Service Fund           | 3,735,024                          | 17,330,000                | 17,323,300                       | 3,741,724                       |
| Water and Sewer Revenue Reserve Fund                | 8,658,651                          | 3,000,000                 | -                                | 11,658,651                      |
| Drainage Utility District Revenue Debt Service Fund | 286,245                            | 857,150                   | 857,100                          | 286,295                         |
| Drainage Utility District Revenue Reserve Fund      | 1,036,744                          | -                         | -                                | 1,036,744                       |
| <b>Total Debt Service/Reserve Funds</b>             | <b>\$ 15,427,778</b>               | <b>\$ 55,766,500</b>      | <b>\$ 52,764,730</b>             | <b>\$ 18,429,548</b>            |
| <b>Internal Service Funds</b>                       |                                    |                           |                                  |                                 |
| Group Medical Insurance Fund                        | \$ 926,661                         | \$ 20,824,640             | \$ 20,175,850                    | \$ 1,575,451                    |
| General Liability Insurance Fund                    | 120,028                            | 5,788,090                 | 5,507,550                        | 400,568                         |
| <b>Total Internal Service Funds</b>                 | <b>\$ 1,046,689</b>                | <b>\$ 26,612,730</b>      | <b>\$ 25,683,400</b>             | <b>\$ 1,976,019</b>             |
| <b>Special Revenue Funds</b>                        |                                    |                           |                                  |                                 |
| Hotel Occupancy Tax Fund                            | \$ 2,377,161                       | \$ 2,089,000              | \$ 2,328,980                     | \$ 2,137,181                    |
| Confiscated Seizure Fund                            | 404,493                            | 207,500                   | 490,800                          | 121,193                         |
| Photo Enforcement Fund                              | 1,212                              | 15,000                    | 15,000                           | 1,212                           |
| Child Safety Fund                                   | 5,341                              | 175,000                   | 175,000                          | 5,341                           |
| 911 Service Fee Fund                                | 57,085                             | 900,000                   | 900,000                          | 57,085                          |
| Community Development Block Grant Program Fund      | (88,345)                           | 1,041,662                 | 1,041,662                        | (88,345)                        |
| Housing Choice Voucher Program Fund                 | 2,715,135                          | 20,948,010                | 20,663,870                       | 2,999,275                       |
| Public, Educational and Government Access Fund      | 706,446                            | 246,000                   | 140,200                          | 812,246                         |
| 4B Quality of Life Corporation Fund                 | 7,760,306                          | 15,336,000                | 13,043,340                       | 10,052,966                      |
| Municipal Court Technology Fund                     | (1,039)                            | 60,000                    | 54,690                           | 4,271                           |
| <b>Total Special Revenue Funds</b>                  | <b>\$ 13,937,795</b>               | <b>\$ 41,018,172</b>      | <b>\$ 38,853,542</b>             | <b>\$ 16,102,425</b>            |



## Proposed Combined Budget Summary Fiscal Year 2023-24

| Fund Type  | Beginning<br>Balances<br>10/1/2023 | Revenues/<br>Transfers In | Appropriations/<br>Transfers Out | Ending<br>Balances<br>9/30/2024 |
|--|------------------------------------|---------------------------|----------------------------------|---------------------------------|
| <b>Capital Project Funds</b>                               |                                    |                           |                                  |                                 |
| Capital Project Reserve Fund                               | \$ 813,727                         | \$ 1,277,000              | \$ 330,000                       | \$ 1,760,727                    |
| Rodeo City Tax Increment Reinvestment Zone Fund            | 29,791                             | 959,439                   | 830,223                          | 159,007                         |
| Towne Centre Tax Increment Reinvestment Zone Fund          | 624,341                            | 2,050,003                 | 1,716,481                        | 957,863                         |
| Gus Thomasson Tax Increment Reinvestment Zone Fund         | 172,513                            | 496,509                   | 100,000                          | 569,022                         |
| Town East/Skyline Tax Increment Reinvestment Zone Fund     | 2,064,660                          | 5,648,828                 | 3,279,975                        | 4,433,513                       |
| Polo Ridge Tax Increment Reinvestment Zone Fund            | 504                                | 24,096                    | 24,096                           | 504                             |
| Heartland Town Center Tax Increment Reinvestment Zone Fund | 4,328                              | 629,296                   | 629,296                          | 4,328                           |
| IH-20 Business Park Tax Increment Reinvestment Zone Fund   | 8,911                              | 293,403                   | -                                | 302,314                         |
| Spradley Farms Tax Increment Reinvestment Zone Fund        | -                                  | 12,839                    | 12,839                           | -                               |
| Alcott Logistics Tax Increment Reinvestment Zone Fund      | 42,420                             | 283,592                   | 23,353                           | 302,659                         |
| Solterra Tax Increment Reinvestment Zone Fund              | 140,860                            | 214,207                   | 181,083                          | 173,984                         |
| Roadway Impact Fee Fund                                    | 5,148,040                          | 1,756,020                 | 2,300,000                        | 4,604,060                       |
| Water and Sewer Impact Fee Fund                            | 1,368,864                          | 1,491,000                 | 1,380,000                        | 1,479,864                       |
| Reserved Fees Fund   | 1,123,637                          | 405,500                   | 32,000                           | 1,497,137                       |
| Conference Center Capital Replacement Fund                 | 168,524                            | 260,350                   | 50,000                           | 378,874                         |
| <b>Total Capital Project Funds</b>                         | <b>\$ 11,711,120</b>               | <b>\$ 15,802,082</b>      | <b>\$ 10,889,346</b>             | <b>\$ 16,623,856</b>            |
| <b>Less: Interfund Transfers</b>                           |                                    | <b>(54,327,500)</b>       | <b>(54,206,410)</b>              |                                 |
| <b>Total All Funds</b>                                     | <b>\$ 152,581,236</b>              | <b>\$ 367,428,874</b>     | <b>\$ 355,416,568</b>            | <b>\$ 164,714,632</b>           |

## Proposed General Fund Budget Summary Fiscal Year 2023-24

|   | Actual<br>2021-22     | Adopted<br>2022-23    | Amended<br>2022-23    | Proposed<br>2023-24   | Variance              |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Revenues:</b>                                      |                       |                       |                       |                       |                       |
| General Property Tax                                  | \$ 68,454,469         | \$ 71,744,500         | \$ 71,744,500         | \$ 83,467,770         | \$ 11,723,270         |
| Gross Receipts  | 8,053,578             | 7,530,000             | 8,030,000             | 7,023,930             | (1,006,070)           |
| Sales Tax   | 43,675,437            | 41,864,500            | 45,392,000            | 45,845,920            | 453,920               |
| Licenses, Permits and Fees                            | 5,053,640             | 4,236,200             | 3,532,200             | 3,756,470             | 224,270               |
| Fines and Forfeitures                                 | 2,844,057             | 3,062,000             | 3,087,000             | 3,088,800             | 1,800                 |
| Interest Income                                       | 6,131                 | 124,000               | 1,824,000             | 1,834,800             | 10,800                |
| Charges for Current Services                          | 19,264,613            | 19,418,050            | 20,149,300            | 29,361,650            | 9,212,350             |
| Other Revenues  | 983,408               | 877,600               | 902,600               | 877,600               | (25,000)              |
| Contributions and Donations                           | 77,971                | 98,000                | 68,000                | 98,000                | 30,000                |
| Transfers In  | 1,626,440             | 1,285,000             | 1,250,000             | 1,534,000             | 284,000               |
| Enterprise Funds PILOT/Franchise Fee                  | 5,184,700             | 5,437,870             | 5,437,870             | 6,222,790             | 784,920               |
| <b>Total Revenues</b>                                 | <b>\$ 155,224,444</b> | <b>\$ 155,677,720</b> | <b>\$ 161,417,470</b> | <b>\$ 183,111,730</b> | <b>\$ 21,694,260</b>  |
| <b>Operating Expenditures:</b>                        |                       |                       |                       |                       |                       |
| General Government                                    | \$ 15,048,746         | \$ 16,348,930         | \$ 17,282,800         | \$ 17,719,740         | \$ 436,940            |
| Fire Service  | 34,105,397            | 36,363,930            | 37,062,690            | 42,412,470            | 5,349,780             |
| Police Service  | 43,062,651            | 45,424,000            | 46,502,370            | 49,494,860            | 2,992,490             |
| Housing and Community Services                        | 1,987,480             | 2,331,740             | 2,435,910             | 2,937,890             | 501,980               |
| Neighborhood Services                                 | 1,611,329             | 2,273,540             | 2,181,370             | 3,052,570             | 871,200               |
| Planning and Development Services                     | 3,068,345             | 3,765,050             | 3,718,620             | 3,978,740             | 260,120               |
| Public Works  | 5,776,633             | 6,828,700             | 6,357,840             | 7,321,220             | 963,380               |
| Solid Waste/Equipment Services                        | 9,824,009             | 10,466,800            | 11,386,960            | 16,355,490            | 4,968,530             |
| Library Services                                      | 2,499,057             | 3,004,070             | 2,993,950             | 3,102,870             | 108,920               |
| Parks and Recreation                                  | 3,412,533             | 5,610,290             | 5,939,850             | 6,677,570             | 737,720               |
| Transfers out   | 28,935,895            | 22,677,000            | 22,677,000            | 28,686,900            | 6,009,900             |
| Other Expenditures                                    | 3,538,065             | 3,216,450             | 2,316,450             | 3,781,340             | 1,464,890             |
| Cost Allocation Reimbursements                        | (3,022,947)           | (2,666,760)           | (2,666,760)           | (2,409,930)           | 256,830               |
| <b>Total Expenditures</b>                             | <b>\$ 149,847,193</b> | <b>\$ 155,643,740</b> | <b>\$ 158,189,050</b> | <b>\$ 183,111,730</b> | <b>\$ 24,922,680</b>  |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 5,377,251</b>   | <b>\$ 33,980</b>      | <b>\$ 3,228,420</b>   | <b>\$ -</b>           | <b>\$ (3,228,420)</b> |
| <b>Unassigned Beginning Fund Balance</b>              | <b>\$ 25,913,709</b>  | <b>\$ 30,244,716</b>  | <b>\$ 30,244,716</b>  | <b>\$ 33,473,136</b>  | <b>\$ 3,228,420</b>   |
| <b>Change in Unassigned Fund Balance</b>              | <b>4,331,007</b>      | <b>33,980</b>         | <b>3,228,420</b>      | <b>-</b>              | <b>(3,228,420)</b>    |
| <b>Unassigned Ending Fund Balance</b>                 | <b>\$ 30,244,716</b>  | <b>\$ 30,278,696</b>  | <b>\$ 33,473,136</b>  | <b>\$ 33,473,136</b>  | <b>\$ -</b>           |
| <b>Nonspendable/Assigned Beginning Fund Balance</b>   | <b>\$ 2,106,086</b>   | <b>\$ 3,152,330</b>   | <b>\$ 3,152,330</b>   | <b>\$ 3,152,330</b>   | <b>\$ -</b>           |
| <b>Change in Nonspendable/Assigned Fund Balance</b>   | <b>1,046,244</b>      | <b>-</b>              | <b>-</b>              | <b>-</b>              | <b>-</b>              |
| <b>Non-spendable/Assigned Fund Balance</b>            | <b>\$ 3,152,330</b>   | <b>\$ 3,152,330</b>   | <b>\$ 3,152,330</b>   | <b>\$ 3,152,330</b>   | <b>\$ -</b>           |
| <b>Total Fund Balance</b>                             | <b>\$ 33,397,046</b>  | <b>\$ 33,431,026</b>  | <b>\$ 36,625,466</b>  | <b>\$ 36,625,466</b>  | <b>\$ -</b>           |
| Days of Working Capital (Unassigned)**                | 71                    | 71                    | 76                    | 67                    |                       |

\*\* Calculated using Total Revenues

## Proposed General Fund Revenues Fiscal Year 2023-24

| Revenue Source                          | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Proposed<br>2023-24  | Variance              |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------|
| <b>General Property Tax</b>             |                      |                      |                      |                      |                       |
| Current Taxes                           | \$ 67,576,341        | \$ 70,699,500        | \$ 70,699,500        | \$ 82,422,770        | \$ 11,723,270         |
| Delinquent Taxes                        | 169,263              | 500,000              | 500,000              | 500,000              | -                     |
| Interest and Penalties                  | 708,865              | 545,000              | 545,000              | 545,000              | -                     |
| <b>Total General Property Tax</b>       | <b>\$ 68,454,469</b> | <b>\$ 71,744,500</b> | <b>\$ 71,744,500</b> | <b>\$ 83,467,770</b> | <b>\$ 11,723,270</b>  |
| <b>Gross Receipts</b>                   |                      |                      |                      |                      |                       |
| Electrical                              | \$ 4,064,608         | \$ 4,000,000         | \$ 4,000,000         | \$ 4,024,000         | \$ 24,000             |
| Gas                                     | 1,606,289            | 1,400,000            | 1,600,000            | 1,609,600            | 9,600                 |
| Cable TV                                | 750,061              | 775,000              | 775,000              | 775,000              | -                     |
| Commercial Sanitation                   | 1,576,605            | 1,300,000            | 1,600,000            | 560,000              | (1,040,000)           |
| Bingo                                   | 56,015               | 55,000               | 55,000               | 55,330               | 330                   |
| <b>Total Gross Receipts</b>             | <b>\$ 8,053,578</b>  | <b>\$ 7,530,000</b>  | <b>\$ 8,030,000</b>  | <b>\$ 7,023,930</b>  | <b>\$ (1,006,070)</b> |
| <b>Sales Tax</b>                        |                      |                      |                      |                      |                       |
| General Sales Tax                       | \$ 43,366,975        | \$ 41,581,700        | \$ 45,083,000        | \$ 45,533,830        | \$ 450,830            |
| Mixed Beverage Sales Tax                | 308,462              | 282,800              | 309,000              | 312,090              | 3,090                 |
| <b>Total Sales Tax</b>                  | <b>\$ 43,675,437</b> | <b>\$ 41,864,500</b> | <b>\$ 45,392,000</b> | <b>\$ 45,845,920</b> | <b>\$ 453,920</b>     |
| <b>Licenses, Permits and Fees</b>       |                      |                      |                      |                      |                       |
| Building Permits                        | \$ 2,562,298         | \$ 2,000,000         | \$ 1,200,000         | \$ 1,200,000         | \$ -                  |
| Electrical Permits                      | 90,740               | 78,000               | 90,000               | 90,000               | -                     |
| Plumbing Permits                        | 233,697              | 300,000              | 234,000              | 234,000              | -                     |
| Health Permits                          | 182,905              | 180,000              | 180,000              | 180,000              | -                     |
| Mechanical Permits                      | 101,735              | 80,000               | 80,000               | 80,000               | -                     |
| Sign Permits                            | 103,375              | 80,000               | 80,000               | 80,000               | -                     |
| Food Handlers and Manager Fees          | 19,190               | 25,000               | 25,000               | 25,000               | -                     |
| Plan Review Fees                        | 417,464              | 250,000              | 250,000              | 250,000              | -                     |
| Apartment/Hotel Fees                    | 148,725              | 250,000              | 250,000              | 376,270              | 126,270               |
| Police Alarm Permits                    | 46,825               | 75,000               | 30,000               | 75,000               | 45,000                |
| Other Miscellaneous Permits             | 90,453               | 65,700               | 65,700               | 68,700               | 3,000                 |
| Inspection Fees                         | 13,309               | 10,000               | 10,000               | 10,000               | -                     |
| Liquid Waste Permits                    | 9,250                | 9,000                | 9,000                | 9,000                | -                     |
| Other Miscellaneous Licenses            | 420                  | 1,500                | 1,500                | 1,500                | -                     |
| Rental Property Inspection Program      | 388,850              | 320,000              | 450,000              | 475,000              | 25,000                |
| Certificate Of Occupancy                | 49,875               | 40,000               | 50,000               | 75,000               | 25,000                |
| Contractor Registration                 | 145,630              | 140,000              | 140,000              | 140,000              | -                     |
| Fire Sprinkler Permits                  | 59,483               | 40,000               | 60,000               | 60,000               | -                     |
| Miscellaneous Fire Permits              | 85,883               | 50,000               | 85,000               | 85,000               | -                     |
| Public Pool Operator Permit             | 17,790               | 17,000               | 17,000               | 17,000               | -                     |
| Telecommunications/ROW Fees             | 285,543              | 225,000              | 225,000              | 225,000              | -                     |
| Operation Site Approval Permit          | 200                  | -                    | -                    | -                    | -                     |
| <b>Total Licenses, Permits and Fees</b> | <b>\$ 5,053,640</b>  | <b>\$ 4,236,200</b>  | <b>\$ 3,532,200</b>  | <b>\$ 3,756,470</b>  | <b>\$ 224,270</b>     |

## Proposed General Fund Revenues (Continued) Fiscal Year 2023-24

| Revenue Source                       | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance         |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|------------------|
| <b>Fines and Forfeitures</b>         |                     |                     |                     |                     |                  |
| Traffic Fines                        | \$ 1,997,336        | \$ 2,275,000        | \$ 2,275,000        | \$ 2,275,000        | \$ -             |
| Criminal Fines                       | 303,724             | 275,000             | 300,000             | 301,800             | 1,800            |
| City Ordinances                      | 317,473             | 280,000             | 280,000             | 280,000             | -                |
| Arrest Fee                           | 69,061              | 75,000              | 75,000              | 75,000              | -                |
| Child Safety Fee                     | 11,885              | 12,000              | 12,000              | 12,000              | -                |
| Uniform Traffic Act Fee              | 22,017              | 27,000              | 27,000              | 27,000              | -                |
| Municipal Court Building Security    | 70,067              | 70,000              | 70,000              | 70,000              | -                |
| Court Time Payment Fee               | 52,494              | 48,000              | 48,000              | 48,000              | -                |
| <b>Total Fines and Forfeitures</b>   | <b>\$ 2,844,057</b> | <b>\$ 3,062,000</b> | <b>\$ 3,087,000</b> | <b>\$ 3,088,800</b> | <b>\$ 1,800</b>  |
| <b>Interest Income</b>               |                     |                     |                     |                     |                  |
| Interest on Investments              | \$ 6,131            | \$ 124,000          | \$ 1,824,000        | \$ 1,834,800        | \$ 10,800        |
| <b>Total Interest Income</b>         | <b>\$ 6,131</b>     | <b>\$ 124,000</b>   | <b>\$ 1,824,000</b> | <b>\$ 1,834,800</b> | <b>\$ 10,800</b> |
| <b>Charges for Current Services</b>  |                     |                     |                     |                     |                  |
| MISD Tax Appropriations              | \$ 338,593          | \$ 439,000          | \$ 439,000          | \$ 220,000          | \$ (219,000)     |
| Grass and Weed Charges               | 597,369             | 380,000             | 380,000             | 380,000             | -                |
| Engineering Plan Review Fees         | 183,375             | 150,000             | 440,000             | 440,000             | -                |
| Trash Fee                            | 2,406               | -                   | 2,500               | 2,500               | -                |
| Ambulance Fees                       | 2,765,868           | 2,705,000           | 2,705,000           | 2,705,000           | -                |
| False Alarm Fees                     | 29,100              | 90,000              | 40,000              | 90,000              | 50,000           |
| Pound Fees                           | 28,676              | 30,000              | 13,000              | 30,000              | 17,000           |
| Accident Reports                     | 11,501              | 10,000              | 10,000              | 10,000              | -                |
| Miscellaneous Public Safety Revenues | 144,326             | 145,000             | 145,000             | 145,000             | -                |
| Abandoned Vehicle Notification       | 22,760              | 20,000              | 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          | 19,745,500          | 8,757,600        |
| Compost Materials Charges            | 1,012,047           | 900,000             | 900,000             | 900,000             | -                |
| Public Works Inspection Fees         | 1,798,968           | 1,200,000           | 1,800,000           | 2,000,000           | 200,000          |
| Library Fees                         | 10,457              | 9,200               | 9,200               | 9,200               | -                |
| Photocopy Charges                    | 23,545              | 33,500              | 31,000              | 33,500              | 2,500            |
| Pavilion Reservations                | 37,485              | 40,000              | 40,000              | 40,000              | -                |
| Reservations                         | 412,706             | 361,700             | 396,700             | 381,700             | (15,000)         |
| Concessions                          | 61,952              | 148,000             | 108,000             | 148,000             | 40,000           |
| Registration Fees                    | 51,957              | 49,500              | 51,000              | 49,500              | (1,500)          |
| Athletic Field Reservations          | 71,977              | 136,000             | 110,000             | 136,000             | 26,000           |
| Day Camp Fees                        | 10                  | -                   | -                   | -                   | -                |
| Program Fees                         | 64,802              | 76,000              | 110,000             | 106,000             | (4,000)          |
| User Fees                            | 465,689             | 781,250             | 540,000             | 781,250             | 241,250          |
| Athletic Fees                        | 191,661             | 160,000             | 200,000             | 160,000             | (40,000)         |
| Tennis Admissions                    | 21,252              | 25,000              | 25,000              | 25,000              | -                |
| Tennis Shop Sales                    | 4,486               | 5,000               | 5,000               | 5,000               | -                |
| Tennis Lessons                       | 9,631               | 20,000              | 10,000              | 20,000              | 10,000           |

## Proposed General Fund Revenues (Continued) Fiscal Year 2023-24

| Revenue Source                                    | Actual<br>2021-22     | Adopted<br>2022-23    | Amended<br>2022-23    | Proposed<br>2023-24   | Variance             |
|---|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Swimming Pool Charges                             | 244,773               | 400,000               | 300,000               | 400,000               | 100,000              |
| Miscellaneous Charges for Services                | (336,296)             | 1,000                 | 1,000                 | 1,000                 | -                    |
| Board of Adjustment Fees                          | 13,600                | 10,000                | 7,500                 | 10,000                | 2,500                |
| Other Miscellaneous Revenues                      | 79,075                | 20,000                | 20,000                | 20,000                | -                    |
| Animal Adoption Fee                               | 90,651                | 85,000                | 40,000                | 85,000                | 45,000               |
| <b>Total Charges for Current Services</b>         | <b>\$ 19,264,613</b>  | <b>\$ 19,418,050</b>  | <b>\$ 20,149,300</b>  | <b>\$ 29,361,650</b>  | <b>\$ 9,212,350</b>  |
| <b>Other Revenues</b>                             |                       |                       |                       |                       |                      |
| Service Charges on Returned Checks                | \$ 20,923             | \$ 15,000             | \$ 20,000             | \$ 15,000             | \$ (5,000)           |
| Miscellaneous                                     | 16,040                | 12,600                | 12,600                | 12,600                | -                    |
| Prior Year Expenditures                           | 217,107               | 100,000               | 100,000               | 100,000               | -                    |
| Recyclable Items Sale                             | 29,052                | 25,000                | 25,000                | 25,000                | -                    |
| Auctions  | 241,801               | 260,000               | 260,000               | 260,000               | -                    |
| Planning and Zoning Fees                          | 114,387               | 135,000               | 135,000               | 135,000               | -                    |
| Sale of Compost Material                          | 195,713               | 175,000               | 195,000               | 175,000               | (20,000)             |
| Garbage Bags                                      | 36,004                | 45,000                | 45,000                | 45,000                | -                    |
| Blue Bag Program                                  | 13,032                | 14,000                | 14,000                | 14,000                | -                    |
| Lease and Rent Income                             | 99,349                | 96,000                | 96,000                | 96,000                | -                    |
| <b>Total Other Revenues</b>                       | <b>\$ 983,408</b>     | <b>\$ 877,600</b>     | <b>\$ 902,600</b>     | <b>\$ 877,600</b>     | <b>\$ (25,000)</b>   |
| <b>Contributions and Donations</b>                |                       |                       |                       |                       |                      |
| Special Events                                    | \$ 77,881             | \$ 98,000             | \$ 68,000             | \$ 98,000             | \$ 30,000            |
| Animal Shelter Donations                          | 90                    | -                     | -                     | -                     | -                    |
| <b>Total Contributions and Donations</b>          | <b>\$ 77,971</b>      | <b>\$ 98,000</b>      | <b>\$ 68,000</b>      | <b>\$ 98,000</b>      | <b>\$ 30,000</b>     |
| <b>Transfers In</b>                               |                       |                       |                       |                       |                      |
| Special Revenue Funds                             | \$ 1,234,027          | \$ 1,005,000          | \$ 970,000            | \$ 1,240,000          | \$ 270,000           |
| Capital Projects                                  | 112,413               | -                     | -                     | -                     | -                    |
| Capital Project Reserve Fund                      | 280,000               | 280,000               | 280,000               | 294,000               | 14,000               |
| <b>Total Transfers In</b>                         | <b>\$ 1,626,440</b>   | <b>\$ 1,285,000</b>   | <b>\$ 1,250,000</b>   | <b>\$ 1,534,000</b>   | <b>\$ 284,000</b>    |
| <b>Enterprise Funds PILOT/Franchise Fee</b>       |                       |                       |                       |                       |                      |
| Payment in Lieu of Taxes                          | \$ 1,513,980          | \$ 1,728,570          | \$ 1,728,570          | \$ 1,793,120          | \$ 64,550            |
| Enterprise Fund Franchise Fee                     | 3,670,720             | 3,709,300             | 3,709,300             | 4,429,670             | 720,370              |
| <b>Total Enterprise Funds PILOT/Franchise Fee</b> | <b>\$ 5,184,700</b>   | <b>\$ 5,437,870</b>   | <b>\$ 5,437,870</b>   | <b>\$ 6,222,790</b>   | <b>\$ 784,920</b>    |
| <b>Total General Fund Revenues</b>                | <b>\$ 155,224,444</b> | <b>\$ 155,677,720</b> | <b>\$ 161,417,470</b> | <b>\$ 183,111,730</b> | <b>\$ 21,694,260</b> |

## Proposed General Fund Expenditures Fiscal Year 2023-24

| Governmental Activity           | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Proposed<br>2023-24  | Variance          |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|-------------------|
| <b>General Government</b>       |                      |                      |                      |                      |                   |
| City Council                    | \$ 127,241           | \$ 147,170           | \$ 164,460           | \$ 159,190           | \$ (5,270)        |
| City Manager                    | 1,677,597            | 1,747,250            | 2,003,600            | 1,938,010            | (65,590)          |
| Economic Development            | 611,792              | 675,870              | 691,100              | 785,360              | 94,260            |
| Downtown Mesquite               | -                    | -                    | -                    | 365,490              | 365,490           |
| Communications and Marketing    | 653,608              | 746,040              | 762,600              | 839,030              | 76,430            |
| Mesquite Arts Center            | 216,871              | 233,240              | 237,710              | 244,280              | 6,570             |
| Facility Maintenance            | 3,317,157            | 3,299,660            | 3,521,990            | 3,605,150            | 83,160            |
| Strategic Services              | 86,760               | 96,500               | 104,380              | 106,060              | 1,680             |
| City Secretary                  | 649,049              | 670,510              | 723,620              | 740,110              | 16,490            |
| Open Records Management         | 106,791              | 186,030              | 154,200              | 190,160              | 35,960            |
| City Attorney                   | 1,492,865            | 1,551,930            | 1,709,130            | 1,767,270            | 58,140            |
| Human Resources Administration  | 1,473,428            | 1,578,950            | 1,624,980            | 1,639,120            | 14,140            |
| Risk Management                 | 357,578              | 408,130              | 423,830              | 431,990              | 8,160             |
| Finance Administration          | 732,947              | 818,180              | 864,600              | 865,170              | 570               |
| Accounting                      | 638,195              | 838,700              | 831,700              | 889,490              | 57,790            |
| Purchasing                      | 520,675              | 549,590              | 537,800              | 554,410              | 16,610            |
| Warehouse                       | 345,531              | 379,330              | 386,210              | 405,060              | 18,850            |
| Printshop/Mailroom              | 354,094              | 429,070              | 434,930              | 451,060              | 16,130            |
| Transportation Pool             | 1,311                | 4,500                | 3,190                | 3,690                | 500               |
| Central Copy                    | 105,546              | 165,080              | 174,510              | 165,080              | (9,430)           |
| Tax Office                      | 611,716              | 777,030              | 831,660              | 812,010              | (19,650)          |
| Municipal Court                 | 1,487,718            | 1,726,720            | 1,741,490            | 1,795,300            | 53,810            |
| Budget and Treasury             | 367,017              | 474,460              | 513,370              | 500,080              | (13,290)          |
| Information Technology          | 3,802,968            | 4,816,360            | 4,912,410            | 5,037,650            | 125,240           |
| LESS: Work Order Credits        |                      |                      |                      |                      |                   |
| Economic Development            | (304,300)            | (417,000)            | (417,000)            | (417,000)            | -                 |
| Downtown Mesquite               | -                    | -                    | -                    | (357,030)            | (357,030)         |
| Communications and Marketing    | (4,300)              | -                    | -                    | -                    | -                 |
| Mesquite Arts Center            | (35,600)             | (35,600)             | (35,600)             | (35,600)             | -                 |
| Facility Maintenance            | (850)                | -                    | (980)                | -                    | 980               |
| Risk Management                 | (378,400)            | (408,130)            | (423,650)            | (431,990)            | (8,340)           |
| Printshop/Mailroom              | (21,844)             | (20,000)             | (20,000)             | (20,000)             | -                 |
| Transportation Pool             | (2,002)              | (4,500)              | (4,500)              | (3,690)              | 810               |
| Central Copy                    | (120,656)            | (165,080)            | (174,510)            | (165,080)            | 9,430             |
| Budget and Treasury             | (18,789)             | (104,700)            | (82,020)             | (102,440)            | (20,420)          |
| Information Technology          | (3,802,968)          | (4,816,360)          | (4,912,410)          | (5,037,650)          | (125,240)         |
| <b>Total General Government</b> | <b>\$ 15,048,746</b> | <b>\$ 16,348,930</b> | <b>\$ 17,282,800</b> | <b>\$ 17,719,740</b> | <b>\$ 436,940</b> |
| <b>Fire Service</b>             |                      |                      |                      |                      |                   |
| Administration                  | \$ 1,356,834         | \$ 1,490,180         | \$ 1,404,650         | \$ 1,817,360         | \$ 412,710        |
| Operations                      | 28,912,311           | 30,596,000           | 31,050,550           | 35,420,350           | 4,369,800         |
| Emergency Medical Services      | 1,307,002            | 1,325,410            | 1,471,640            | 1,706,160            | 234,520           |

## Proposed General Fund Expenditures (Continued) Fiscal Year 2023-24

| Governmental Activity                          | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Proposed<br>2023-24  | Variance            |
|--|----------------------|----------------------|----------------------|----------------------|---------------------|
| Fire Prevention                                | 1,681,546            | 1,779,780            | 1,952,790            | 2,082,510            | 129,720             |
| Training                                       | 648,010              | 920,160              | 938,690              | 1,105,270            | 166,580             |
| Emergency Management                           | 199,694              | 252,400              | 244,370              | 280,820              | 36,450              |
| <b>Total Fire Service</b>                      | <b>\$ 34,105,397</b> | <b>\$ 36,363,930</b> | <b>\$ 37,062,690</b> | <b>\$ 42,412,470</b> | <b>\$ 5,349,780</b> |
| <b>Police Service</b>                          |                      |                      |                      |                      |                     |
| Administration                                 | \$ 1,186,109         | \$ 1,267,940         | \$ 1,312,040         | \$ 1,361,780         | \$ 49,740           |
| Patrol and Traffic Division                    | 21,788,354           | 22,118,640           | 23,222,410           | 25,263,220           | 2,040,810           |
| Criminal Investigations                        | 8,332,642            | 9,173,810            | 8,970,390            | 9,777,730            | 807,340             |
| School Resource Officers                       | 1,969,604            | 2,057,310            | 2,360,800            | 2,230,250            | (130,550)           |
| Technical Services                             | 7,501,689            | 8,302,640            | 8,207,480            | 8,417,020            | 209,540             |
| Staff Support Services                         | 2,284,253            | 2,503,660            | 2,429,250            | 2,444,860            | 15,610              |
| <b>Total Police Service</b>                    | <b>\$ 43,062,651</b> | <b>\$ 45,424,000</b> | <b>\$ 46,502,370</b> | <b>\$ 49,494,860</b> | <b>\$ 2,992,490</b> |
| <b>Housing and Community Services</b>          |                      |                      |                      |                      |                     |
| Administration                                 | \$ 137,007           | \$ 161,170           | \$ 168,570           | \$ 161,190           | \$ (7,380)          |
| Public Health Clinic                           | 9,402                | 20,580               | 20,580               | 17,100               | (3,480)             |
| STAR Transit                                   | -                    | -                    | -                    | 285,000              | 285,000             |
| Volunteer Services                             | 214,585              | 238,240              | 258,030              | 269,880              | 11,850              |
| Animal Services                                | 1,626,486            | 1,911,750            | 1,988,730            | 2,204,720            | 215,990             |
| <b>Total Housing and Community Services</b>    | <b>\$ 1,987,480</b>  | <b>\$ 2,331,740</b>  | <b>\$ 2,435,910</b>  | <b>\$ 2,937,890</b>  | <b>\$ 501,980</b>   |
| <b>Neighborhood Services</b>                   |                      |                      |                      |                      |                     |
| Administration                                 | \$ 304,917           | \$ 409,520           | \$ 380,340           | \$ 468,730           | \$ 88,390           |
| Environmental Code                             | 824,052              | 1,224,400            | 1,206,480            | 1,251,270            | 44,790              |
| Neighborhood Vitality                          | 69,221               | 171,860              | 134,560              | 218,990              | 84,430              |
| Rental Inspections                             | 301,162              | 345,000              | 328,450              | 775,770              | 447,320             |
| Behavioral Health Program                      | 111,977              | 122,760              | 131,540              | 337,810              | 206,270             |
| <b>Total Neighborhood Services</b>             | <b>\$ 1,611,329</b>  | <b>\$ 2,273,540</b>  | <b>\$ 2,181,370</b>  | <b>\$ 3,052,570</b>  | <b>\$ 871,200</b>   |
| <b>Planning and Development Services</b>       |                      |                      |                      |                      |                     |
| Administration                                 | \$ 323,830           | \$ 353,840           | \$ 356,710           | \$ 367,090           | \$ 10,380           |
| Building Inspection                            | 1,648,848            | 1,999,330            | 1,993,660            | 2,028,100            | 34,440              |
| Health Division                                | 571,734              | 635,120              | 641,840              | 703,360              | 61,520              |
| Planning and Zoning                            | 408,507              | 589,880              | 496,130              | 596,470              | 100,340             |
| Historical Preservation                        | 160,098              | 172,620              | 216,020              | 269,460              | 53,440              |
| Repair and Demolition                          | -                    | 50,000               | 50,000               | 50,000               | -                   |
| LESS: Work Order Credits                       |                      |                      |                      |                      |                     |
| Historical Preservation                        | (44,672)             | (35,740)             | (35,740)             | (35,740)             | -                   |
| <b>Total Planning and Development Services</b> | <b>\$ 3,068,345</b>  | <b>\$ 3,765,050</b>  | <b>\$ 3,718,620</b>  | <b>\$ 3,978,740</b>  | <b>\$ 260,120</b>   |
| <b>Public Works</b>                            |                      |                      |                      |                      |                     |
| Administration                                 | \$ 575,070           | \$ 537,740           | \$ 516,100           | \$ 358,680           | \$ (157,420)        |
| Traffic Engineering                            | 1,470,953            | 1,671,140            | 1,737,380            | 1,782,070            | 44,690              |
| Street Lighting                                | 1,093,854            | 1,225,500            | 1,230,550            | 1,243,830            | 13,280              |
| Engineering                                    | 601,612              | 604,660              | 570,990              | 641,350              | 70,360              |

## Proposed General Fund Expenditures (Continued)

### Fiscal Year 2023-24

| Governmental Activity                       | Actual<br>2021-22   | Adopted<br>2022-23   | Amended<br>2022-23   | Proposed<br>2023-24  | Variance            |
|---|---------------------|----------------------|----------------------|----------------------|---------------------|
| Street Maintenance                          | 3,815,179           | 4,697,080            | 4,346,050            | 5,214,710            | 868,660             |
| Alley Reconstruction                        | 54,770              | 340,180              | 204,370              | 376,260              | 171,890             |
| LESS: Work Order Credits                    |                     |                      |                      |                      |                     |
| Traffic Engineering                         | (75,830)            | (72,520)             | (72,520)             | (72,520)             | -                   |
| Engineering                                 | (1,700,132)         | (1,600,000)          | (1,600,000)          | (1,600,000)          | -                   |
| Street Maintenance                          | (4,073)             | (234,900)            | (234,900)            | (246,900)            | (12,000)            |
| Alley Reconstruction                        | (54,770)            | (340,180)            | (340,180)            | (376,260)            | (36,080)            |
| <b>Total Public Works</b>                   | <b>\$ 5,776,633</b> | <b>\$ 6,828,700</b>  | <b>\$ 6,357,840</b>  | <b>\$ 7,321,220</b>  | <b>\$ 963,380</b>   |
| <b>Solid Waste/Equipment Services</b>       |                     |                      |                      |                      |                     |
| Administration                              | \$ -                | \$ -                 | \$ -                 | \$ 224,510           | \$ 224,510          |
| Residential Solid Waste Collection          | 7,496,193           | 7,937,360            | 9,214,850            | 9,998,430            | 783,580             |
| Compost Facility Operations                 | 648,000             | 684,470              | 746,290              | 780,190              | 33,900              |
| Commercial Solid Waste Collection           | -                   | -                    | -                    | 4,277,620            | 4,277,620           |
| Equipment Services                          | 6,760,626           | 6,879,100            | 7,005,820            | 7,703,540            | 697,720             |
| LESS: Work Order Credits                    |                     |                      |                      |                      |                     |
| Equipment Services                          | (5,080,810)         | (5,034,130)          | (5,580,000)          | (6,628,800)          | (1,048,800)         |
| <b>Total Solid Waste/Equipment Services</b> | <b>\$ 9,824,009</b> | <b>\$ 10,466,800</b> | <b>\$ 11,386,960</b> | <b>\$ 16,355,490</b> | <b>\$ 4,968,530</b> |
| <b>Library Services</b>                     |                     |                      |                      |                      |                     |
| Administration                              | \$ 972,885          | \$ 1,141,660         | \$ 1,156,160         | \$ 1,182,590         | \$ 26,430           |
| North Branch                                | 647,212             | 811,620              | 800,650              | 855,830              | 55,180              |
| Central Branch                              | 878,960             | 1,050,790            | 1,037,140            | 1,064,450            | 27,310              |
| <b>Total Library Services</b>               | <b>\$ 2,499,057</b> | <b>\$ 3,004,070</b>  | <b>\$ 2,993,950</b>  | <b>\$ 3,102,870</b>  | <b>\$ 108,920</b>   |
| <b>Parks and Recreation</b>                 |                     |                      |                      |                      |                     |
| Administration                              | \$ 781,129          | \$ 868,310           | \$ 880,010           | \$ 916,230           | \$ 36,220           |
| Park Operations                             | 4,386,408           | 5,098,990            | 5,370,640            | 5,583,100            | 212,460             |
| Tennis Center                               | 104,475             | 134,130              | 135,820              | 145,970              | 10,150              |
| Recreation Administration                   | 1,366,261           | 1,790,920            | 1,723,300            | 2,017,420            | 294,120             |
| Florence Community Center                   | 137,302             | 164,180              | 155,500              | 154,530              | (970)               |
| Lakeside Activity Center                    | 19,911              | 22,900               | 22,900               | 22,900               | -                   |
| Shaw Gymnasium                              | 457                 | 7,100                | 1,100                | 1,100                | -                   |
| Goodbar Activity Center                     | 63,558              | 90,120               | 120,430              | 98,650               | (21,780)            |
| Evans Community Center                      | 202,329             | 248,630              | 243,250              | 260,850              | 17,600              |
| Scott Dunford Community Center              | 94,422              | 105,290              | 106,360              | 112,410              | 6,050               |
| Westlake House                              | 3,712               | 5,090                | 5,090                | 5,090                | -                   |
| Rutherford Community Center                 | 149,789             | 153,440              | 156,130              | 159,930              | 3,800               |
| Day Camp                                    | 6,719               | 14,050               | 14,050               | 13,450               | (600)               |
| Thompson School Gymnasium                   | -                   | 7,220                | 420                  | 6,420                | 6,000               |
| Afterschool Adventures Program              | 93,265              | 142,830              | 138,590              | 118,900              | (19,690)            |
| Senior Program                              | 364,304             | 328,970              | 415,980              | 357,960              | (58,020)            |
| Summer Camp Program                         | 39,872              | 110,590              | 110,590              | 101,620              | (8,970)             |
| Special Events                              | 123,342             | 180,000              | 190,000              | 218,600              | 28,600              |



## Proposed General Fund Expenditures (Continued)

### Fiscal Year 2023-24

| Governmental Activity                       | Actual<br>2021-22     | Adopted<br>2022-23    | Amended<br>2022-23    | Proposed<br>2023-24   | Variance             |
|---|-----------------------|-----------------------|-----------------------|-----------------------|----------------------|
| Athletic Programs                           | 476,522               | 550,410               | 544,730               | 585,840               | 41,110               |
| Mesquite Softball Complex                   | 42,400                | 149,000               | 149,000               | 97,500                | (51,500)             |
| City Lake Pool                              | 196,993               | 275,380               | 273,790               | 339,320               | 65,530               |
| Town East Pool                              | 123,025               | 218,190               | 235,380               | 267,300               | 31,920               |
| Vanston Pool                                | 58,840                | 98,710                | 100,780               | 107,010               | 6,230                |
| Marlins Swim Team                           | 14,286                | 82,540                | 82,710                | 21,550                | (61,160)             |
| Eastfield Natatorium                        | -                     | -                     | -                     | 205,150               | 205,150              |
| LESS: Work Order Credits                    |                       |                       |                       |                       |                      |
| Park Facilities and Operations - 4B         | (5,373,537)           | (5,201,700)           | (5,201,700)           | (5,206,230)           | (4,530)              |
| Town East Pool - MISD                       | (63,251)              | (35,000)              | (35,000)              | (35,000)              | -                    |
| <b>Total Parks and Recreation</b>           | <b>\$ 3,412,533</b>   | <b>\$ 5,610,290</b>   | <b>\$ 5,939,850</b>   | <b>\$ 6,677,570</b>   | <b>\$ 737,720</b>    |
| <b>Transfers Out</b>                        |                       |                       |                       |                       |                      |
| Transfer Out - GO Debt Service Fund         | \$ 20,193,710         | \$ 22,327,000         | \$ 22,327,000         | \$ 28,336,900         | \$ 6,009,900         |
| Transfer Out - Capital Project Reserve Fund | 8,192,185             | 350,000               | 350,000               | 350,000               | -                    |
| Transfer Out - Group Medical Insurance Fund | 550,000               | -                     | -                     | -                     | -                    |
| <b>Total Transfers out</b>                  | <b>\$ 28,935,895</b>  | <b>\$ 22,677,000</b>  | <b>\$ 22,677,000</b>  | <b>\$ 28,686,900</b>  | <b>\$ 6,009,900</b>  |
| <b>Other Expenditures</b>                   |                       |                       |                       |                       |                      |
| Reserves                                    | \$ 1,973,580          | \$ 1,493,000          | \$ 593,000            | \$ 1,883,100          | \$ 1,290,100         |
| Insurance                                   | 1,563,040             | 1,720,950             | 1,720,950             | 1,895,740             | 174,790              |
| Foreclosed Properties                       | 1,445                 | 2,500                 | 2,500                 | 2,500                 | -                    |
| <b>Total Other Expenditures</b>             | <b>\$ 3,538,065</b>   | <b>\$ 3,216,450</b>   | <b>\$ 2,316,450</b>   | <b>\$ 3,781,340</b>   | <b>\$ 1,464,890</b>  |
| <b>Cost Allocation Reimbursements</b>       |                       |                       |                       |                       |                      |
| Other Cost Allocation Reimbursements        | \$ (1,360,166)        | \$ (887,500)          | \$ (887,500)          | \$ (500,000)          | \$ 387,500           |
| Enterprise Fund Cost Allocation             | (1,662,781)           | (1,779,260)           | (1,779,260)           | (1,909,930)           | (130,670)            |
| <b>Total Cost Allocation Reimbursements</b> | <b>\$ (3,022,947)</b> | <b>\$ (2,666,760)</b> | <b>\$ (2,666,760)</b> | <b>\$ (2,409,930)</b> | <b>\$ 256,830</b>    |
| <b>Total General Fund Expenditures</b>      | <b>\$ 149,847,193</b> | <b>\$ 155,643,740</b> | <b>\$ 158,189,050</b> | <b>\$ 183,111,730</b> | <b>\$ 24,922,680</b> |



## Proposed Water and Sewer Operating Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Proposed<br>2023-24  | Variance              |
|---|----------------------|----------------------|----------------------|----------------------|-----------------------|
| <b>Revenues:</b>                                  |                      |                      |                      |                      |                       |
| Interest Income                                   | \$ (129,690)         | \$ 125,000           | \$ 2,000,000         | \$ 2,000,000         | \$ -                  |
| Water Sales                                       | 41,227,845           | 41,670,260           | 41,670,260           | 44,587,160           | 2,916,900             |
| Water Taps and Connections                        | 217,682              | 156,000              | 156,000              | 160,000              | 4,000                 |
| Penalty Income                                    | 846,016              | 728,000              | 850,000              | 850,000              | -                     |
| Collection/Charged off Bills                      | 7,990                | 10,400               | 10,400               | 10,400               | -                     |
| Reconnect Fees & Transfer Fees                    | 331,222              | 413,920              | 231,000              | 351,000              | 120,000               |
| Sale of Bulk Water                                | 3,837,592            | 3,270,000            | 4,300,000            | 4,300,000            | -                     |
| Sewer Service                                     | 30,590,784           | 33,400,220           | 33,400,220           | 34,402,220           | 1,002,000             |
| Lower East Fork Sewer Line                        | 1,507,886            | 1,558,100            | 1,558,100            | 1,558,100            | -                     |
| Sewer Backflow Inspections                        | 67,000               | 62,400               | 67,000               | 67,000               | -                     |
| Miscellaneous                                     | 636,460              | 260,000              | 574,400              | 574,400              | -                     |
| <b>Total Revenues</b>                             | <b>\$ 79,140,787</b> | <b>\$ 81,654,300</b> | <b>\$ 84,817,380</b> | <b>\$ 88,860,280</b> | <b>\$ 4,042,900</b>   |
| <b>Operating Expenses:</b>                        |                      |                      |                      |                      |                       |
| Utility Billing                                   | \$ 2,245,203         | \$ 2,343,750         | \$ 2,329,850         | \$ 2,436,770         | \$ 106,920            |
| GIS Operations                                    | 1,092,001            | 896,150              | 924,730              | 983,280              | 58,550                |
| Water Sewer Engineering                           | 385,153              | 614,970              | 533,900              | 648,440              | 114,540               |
| Water Sewer Streets                               | 199,709              | 380,270              | 301,100              | 310,500              | 9,400                 |
| Administration                                    | 734,240              | 962,030              | 989,700              | 984,110              | (5,590)               |
| Water Production                                  | 26,380,870           | 28,764,570           | 28,905,590           | 31,804,490           | 2,898,900             |
| Meter Services                                    | 1,194,838            | 1,351,940            | 1,323,190            | 1,447,750            | 124,560               |
| Water Distribution                                | 1,961,536            | 2,708,380            | 2,408,880            | 2,794,390            | 385,510               |
| Wastewater Collection                             | 1,734,949            | 2,256,840            | 2,109,950            | 2,469,610            | 359,660               |
| Wastewater Treatment                              | 11,748,505           | 14,137,400           | 14,137,400           | 15,060,720           | 923,320               |
| NTMWD-East Fork Sewer Line                        | 1,400,192            | 1,558,100            | 1,558,100            | 1,731,400            | 173,300               |
| Other Expenditures                                | 494,650              | 801,450              | 1,348,200            | 821,450              | (526,750)             |
| Capital Outlay                                    | 37,880               | 682,670              | 1,786,680            | 750,000              | (1,036,680)           |
| Transfer Out - GO Debt Service Fund               | 730,220              | 487,900              | 487,900              | 837,270              | 349,370               |
| Transfer Out - W&S Debt Service Fund              | 11,804,890           | 13,200,000           | 13,200,000           | 15,950,000           | 2,750,000             |
| Transfer Out - General Liability Insurance Fund   | 750,000              | 500,000              | 500,000              | 500,000              | -                     |
| Reserves  | 947,658              | 741,000              | 726,810              | 741,000              | 14,190                |
| Cost Allocation                                   | 5,987,590            | 6,318,170            | 6,318,170            | 7,226,900            | 908,730               |
| <b>Total Expenses</b>                             | <b>\$ 69,830,084</b> | <b>\$ 78,705,590</b> | <b>\$ 79,890,150</b> | <b>\$ 87,498,080</b> | <b>\$ 7,607,930</b>   |
| <b>Excess (Deficiency) Revenues Over Expenses</b> | <b>\$ 9,310,703</b>  | <b>\$ 2,948,710</b>  | <b>\$ 4,927,230</b>  | <b>\$ 1,362,200</b>  | <b>\$ (3,565,030)</b> |
| <b>Working Capital, October 1</b>                 | <b>\$ 56,568,403</b> | <b>\$ 65,879,106</b> | <b>\$ 65,879,106</b> | <b>\$ 70,806,336</b> | <b>\$ 4,927,230</b>   |
| <b>Working Capital, September 30</b>              | <b>\$ 65,879,106</b> | <b>\$ 68,827,816</b> | <b>\$ 70,806,336</b> | <b>\$ 72,168,536</b> | <b>\$ 1,362,200</b>   |
| Days of Working Capital**                         | 304                  | 308                  | 305                  | 296                  |                       |

\*\* Calculated using Total Revenues



## Proposed Drainage Utility District Operating Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance            |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>                                  |                     |                     |                     |                     |                     |
| Interest Income                                   | \$ 3,672            | \$ 5,000            | \$ 60,000           | \$ 60,360           | \$ 360              |
| Residential Drainage Fees                         | 2,244,568           | 2,270,030           | 2,270,030           | 2,324,960           | 54,930              |
| Commercial Drainage Fees                          | 3,206,885           | 3,045,000           | 3,045,000           | 3,090,680           | 45,680              |
| <b>Total Revenues</b>                             | <b>\$ 5,455,125</b> | <b>\$ 5,320,030</b> | <b>\$ 5,375,030</b> | <b>\$ 5,476,000</b> | <b>\$ 100,970</b>   |
| <b>Operating Expenses:</b>                        |                     |                     |                     |                     |                     |
| TPDES Permit Program Operations                   | \$ 792,171          | \$ 940,310          | \$ 941,060          | \$ 1,000,450        | \$ 59,390           |
| Street Sweeping Program                           | 201,198             | 270,100             | 272,850             | 289,970             | 17,120              |
| Drainage Maintenance and Construction             | 212,585             | 336,430             | 311,670             | 396,170             | 84,500              |
| Cost Allocation                                   | 709,891             | 748,960             | 748,960             | 755,820             | 6,860               |
| Capital Outlay                                    | 513,055             | 296,000             | 296,000             | 390,000             | 94,000              |
| Transfer Out - DUD Debt Service Fund              | 301,100             | 377,350             | 377,350             | 380,200             | 2,850               |
| Transfer Out - Capital Project Fund               | 2,500,000           | 2,500,000           | 2,500,000           | 2,500,000           | -                   |
| <b>Total Expenses</b>                             | <b>\$ 5,230,000</b> | <b>\$ 5,469,150</b> | <b>\$ 5,447,890</b> | <b>\$ 5,712,610</b> | <b>\$ 264,720</b>   |
| <b>Excess (Deficiency) Revenues Over Expenses</b> | <b>\$ 225,125</b>   | <b>\$ (149,120)</b> | <b>\$ (72,860)</b>  | <b>\$ (236,610)</b> | <b>\$ (163,750)</b> |
| <b>Working Capital, October 1</b>                 | <b>\$ 2,219,746</b> | <b>\$ 2,444,871</b> | <b>\$ 2,444,871</b> | <b>\$ 2,372,011</b> | <b>\$ (72,860)</b>  |
| <b>Working Capital, September 30</b>              | <b>\$ 2,444,871</b> | <b>\$ 2,295,751</b> | <b>\$ 2,372,011</b> | <b>\$ 2,135,401</b> | <b>\$ (236,610)</b> |
| Days of Working Capital**                         | 164                 | 158                 | 161                 | 142                 |                     |

\*\*Calculated using Total Revenues



## Proposed Airport Operating Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance            |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>                                  |                     |                     |                     |                     |                     |
| Other Revenues                                    | \$ 65,865           | \$ 50,000           | \$ 66,000           | \$ 116,000          | \$ 50,000           |
| Hangar Rentals                                    | 858,895             | 982,960             | 982,960             | 1,099,880           | 116,920             |
| Tie Downs   | 50,666              | 34,000              | 34,000              | 55,000              | 21,000              |
| Fuel Sales  | 2,111,883           | 2,110,000           | 2,396,000           | 2,160,000           | (236,000)           |
| Oil Sales   | 3,681               | 4,500               | 4,500               | 6,000               | 1,500               |
| Airport Lease Receipts                            | 29,330              | 26,680              | 26,680              | 27,000              | 320                 |
| Airport Misc Supplies                             | 21,328              | 65,000              | 65,000              | 20,000              | (45,000)            |
| Airport Tenant Utility Receipts                   | 5,504               | 5,000               | 5,000               | 5,000               | -                   |
| Sale of Land                                      | 1,956,669           | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>                             | <b>\$ 5,103,821</b> | <b>\$ 3,278,140</b> | <b>\$ 3,580,140</b> | <b>\$ 3,488,880</b> | <b>\$ (91,260)</b>  |
| <b>Operating Expenses:</b>                        |                     |                     |                     |                     |                     |
| Personal Services                                 | \$ 704,248          | \$ 796,300          | \$ 796,300          | \$ 938,940          | \$ 142,640          |
| Supplies - Other                                  | 32,632              | 32,350              | 32,350              | 43,350              | 11,000              |
| Supplies - Fuel                                   | 1,493,470           | 1,472,500           | 1,692,500           | 1,584,600           | (107,900)           |
| Contractual Services                              | 420,967             | 513,620             | 516,070             | 509,890             | (6,180)             |
| Capital Outlay                                    | (40,532)            | 130,900             | 130,900             | 94,000              | (36,900)            |
| Transfer Out - GO Debt Service Fund               | 318,150             | 318,150             | 318,150             | 318,150             | -                   |
| Transfer Out - Capital Projects                   | 2,280,000           | -                   | -                   | 50,000              | 50,000              |
| <b>Total Expenses</b>                             | <b>\$ 5,208,935</b> | <b>\$ 3,263,820</b> | <b>\$ 3,486,270</b> | <b>\$ 3,538,930</b> | <b>\$ 52,660</b>    |
| <b>Excess (Deficiency) Revenues Over Expenses</b> | <b>\$ (105,114)</b> | <b>\$ 14,320</b>    | <b>\$ 93,870</b>    | <b>\$ (50,050)</b>  | <b>\$ (143,920)</b> |
| <b>Working Capital, October 1</b>                 | <b>\$ 502,910</b>   | <b>\$ 397,796</b>   | <b>\$ 397,796</b>   | <b>\$ 491,666</b>   | <b>\$ 93,870</b>    |
| <b>Working Capital, September 30</b>              | <b>\$ 397,796</b>   | <b>\$ 412,116</b>   | <b>\$ 491,666</b>   | <b>\$ 441,616</b>   | <b>\$ (50,050)</b>  |
| Days of Working Capital**                         | 28                  | 46                  | 50                  | 46                  |                     |

\*\*Calculated using Total Revenues



## Proposed Golf Course Operating Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance          |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|
| <b>Revenues:</b>                                  |                     |                     |                     |                     |                   |
| Green Fees  | \$ 712,565          | \$ 697,000          | \$ 697,000          | \$ 907,000          | \$ 210,000        |
| Cart Rental Fees                                  | 378,485             | 370,000             | 370,000             | 394,000             | 24,000            |
| Driving Range Fees                                | 113,601             | 103,000             | 103,000             | 105,000             | 2,000             |
| Concessions                                       | 92,783              | 87,000              | 87,000              | 95,000              | 8,000             |
| Pro Shop Merchandise Sales                        | 56,847              | 55,000              | 55,000              | 56,000              | 1,000             |
| Other Revenues                                    | 43,397              | 30,000              | 36,000              | 39,000              | 3,000             |
| Golf Lessons                                      | -                   | -                   | -                   | 24,000              | 24,000            |
| <b>Total Revenues</b>                             | <b>\$ 1,397,678</b> | <b>\$ 1,342,000</b> | <b>\$ 1,348,000</b> | <b>\$ 1,620,000</b> | <b>\$ 272,000</b> |
| <b>Operating Expenses:</b>                        |                     |                     |                     |                     |                   |
| Personal Services                                 | \$ 731,368          | \$ 832,540          | \$ 832,540          | \$ 940,030          | \$ 107,490        |
| Supplies - Other                                  | 102,960             | 108,500             | 108,500             | 119,000             | 10,500            |
| Supplies - Pro Shop Merchandise                   | 48,169              | 40,000              | 40,000              | 50,000              | 10,000            |
| Contractual Services                              | 229,268             | 234,980             | 236,680             | 321,430             | 84,750            |
| Capital Outlay                                    | 1,121               | -                   | -                   | 4,050               | 4,050             |
| Capital Lease - Golf Carts                        | 82,236              | 119,210             | 119,210             | 136,100             | 16,890            |
| <b>Total Expenses</b>                             | <b>\$ 1,195,122</b> | <b>\$ 1,335,230</b> | <b>\$ 1,336,930</b> | <b>\$ 1,570,610</b> | <b>\$ 233,680</b> |
| <b>Excess (Deficiency) Revenues Over Expenses</b> | <b>\$ 202,556</b>   | <b>\$ 6,770</b>     | <b>\$ 11,070</b>    | <b>\$ 49,390</b>    | <b>\$ 38,320</b>  |
| <b>Working Capital, October 1</b>                 | <b>\$ (51,251)</b>  | <b>\$ 151,305</b>   | <b>\$ 151,305</b>   | <b>\$ 162,375</b>   | <b>\$ 11,070</b>  |
| <b>Working Capital, September 30</b>              | <b>\$ 151,305</b>   | <b>\$ 158,075</b>   | <b>\$ 162,375</b>   | <b>\$ 211,765</b>   | <b>\$ 49,390</b>  |
| Days of Working Capital**                         | 40                  | 43                  | 44                  | 48                  |                   |

\*\*Calculated using Total Revenues



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

|   | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Proposed<br>2023-24  | Variance            |
|---|----------------------|----------------------|----------------------|----------------------|---------------------|
| <b>Revenues:</b>                                      |                      |                      |                      |                      |                     |
| Interest Income                                       | \$ 11,402            | \$ 8,000             | \$ 188,000           | \$ 188,000           | \$ -                |
| Transfer In - Hotel Occupancy Tax Fund                | -                    | 398,890              | 398,890              | 398,890              | -                   |
| Transfer In - General Fund                            | 20,193,710           | 22,327,000           | 22,327,000           | 28,336,900           | 6,009,900           |
| Transfer In - Water and Sewer Fund                    | 730,220              | 487,900              | 487,900              | 837,270              | 349,370             |
| Transfer In - 4B Sales Tax Fund                       | -                    | 1,334,760            | 1,334,760            | 1,335,610            | 850                 |
| Transfer In - Roadway Impact Fee Fund                 | 3,626,090            | 2,300,000            | 2,300,000            | 2,300,000            | -                   |
| Transfer In - Airport Operating Fund                  | 318,150              | 318,150              | 318,150              | 318,150              | -                   |
| Transfer In - TIRZ Funds                              | 63,325               | 884,700              | 929,650              | 864,530              | (65,120)            |
| <b>Total Revenues</b>                                 | <b>\$ 24,942,897</b> | <b>\$ 28,059,400</b> | <b>\$ 28,284,350</b> | <b>\$ 34,579,350</b> | <b>\$ 6,295,000</b> |
| <b>Expenditures:</b>                                  |                      |                      |                      |                      |                     |
| Principal   | \$ 17,460,000        | \$ 18,975,000        | \$ 18,975,000        | \$ 23,155,000        | \$ 4,180,000        |
| Interest  | 7,390,358            | 9,048,460            | 9,048,460            | 11,404,330           | 2,355,870           |
| Fiscal Agent Fees                                     | 12,500               | 14,000               | 14,000               | 14,000               | -                   |
| Other Expenditures                                    | 18,500               | 11,000               | 11,000               | 11,000               | -                   |
| <b>Total Expenditures</b>                             | <b>\$ 24,881,358</b> | <b>\$ 28,048,460</b> | <b>\$ 28,048,460</b> | <b>\$ 34,584,330</b> | <b>\$ 6,535,870</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 61,539</b>     | <b>\$ 10,940</b>     | <b>\$ 235,890</b>    | <b>\$ (4,980)</b>    | <b>\$ (240,870)</b> |
| <b>Working Capital, October 1</b>                     | <b>\$ 1,413,685</b>  | <b>\$ 1,475,224</b>  | <b>\$ 1,475,224</b>  | <b>\$ 1,711,114</b>  | <b>\$ 235,890</b>   |
| <b>Working Capital, September 30</b>                  | <b>\$ 1,475,224</b>  | <b>\$ 1,486,164</b>  | <b>\$ 1,711,114</b>  | <b>\$ 1,706,134</b>  | <b>\$ (4,980)</b>   |



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

|   | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Proposed<br>2023-24  | Variance            |
|---|----------------------|----------------------|----------------------|----------------------|---------------------|
| <b>Revenues:</b>                                  |                      |                      |                      |                      |                     |
| Transfer In - Water and Sewer Operating Fund      | 11,804,890           | 13,200,000           | 13,200,000           | 15,950,000           | 2,750,000           |
| Transfer In - Water and Sewer Impact Fee Fund     | 1,380,000            | 1,380,000            | 1,380,000            | 1,380,000            | -                   |
| <b>Total Revenues</b>                             | <b>\$ 13,184,890</b> | <b>\$ 14,580,000</b> | <b>\$ 14,580,000</b> | <b>\$ 17,330,000</b> | <b>\$ 2,750,000</b> |
| <b>Expenses:</b>                                  |                      |                      |                      |                      |                     |
| Principal   | \$ 7,805,000         | \$ 8,525,000         | \$ 8,525,000         | \$ 10,150,000        | \$ 1,625,000        |
| Interest  | 4,619,880            | 5,998,400            | 5,998,400            | 7,142,300            | 1,143,900           |
| Fiscal Agent Fees                                 | 7,000                | 20,000               | 20,000               | 20,000               | -                   |
| Other Expenditures                                | 21,500               | 11,000               | 11,000               | 11,000               | -                   |
| <b>Total Expenses</b>                             | <b>\$ 12,453,380</b> | <b>\$ 14,554,400</b> | <b>\$ 14,554,400</b> | <b>\$ 17,323,300</b> | <b>\$ 2,768,900</b> |
| <b>Excess (Deficiency) Revenues Over Expenses</b> | <b>\$ 731,510</b>    | <b>\$ 25,600</b>     | <b>\$ 25,600</b>     | <b>\$ 6,700</b>      | <b>\$ (18,900)</b>  |
| <b>Fund Balance, October 1</b>                    | <b>\$ 2,977,914</b>  | <b>\$ 3,709,424</b>  | <b>\$ 3,709,424</b>  | <b>\$ 3,735,024</b>  | <b>\$ 25,600</b>    |
| <b>Fund Balance, September 30</b>                 | <b>\$ 3,709,424</b>  | <b>\$ 3,735,024</b>  | <b>\$ 3,735,024</b>  | <b>\$ 3,741,724</b>  | <b>\$ 6,700</b>     |



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

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24  | Variance            |
|---|---------------------|---------------------|---------------------|----------------------|---------------------|
| <b>Revenues:</b>                                  |                     |                     |                     |                      |                     |
| W&S Revenue Bond Sale Proceeds                    | \$ 3,600,000        | \$ 1,500,000        | \$ 1,500,000        | \$ 3,000,000         | \$ 1,500,000        |
| <b>Total Revenues</b>                             | <b>\$ 3,600,000</b> | <b>\$ 1,500,000</b> | <b>\$ 1,500,000</b> | <b>\$ 3,000,000</b>  | <b>\$ 1,500,000</b> |
| <b>Expenses:</b>                                  |                     |                     |                     |                      |                     |
| <b>Total Expenses</b>                             | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>         |
| <b>Excess (Deficiency) Revenues Over Expenses</b> | <b>\$ 3,600,000</b> | <b>\$ 1,500,000</b> | <b>\$ 1,500,000</b> | <b>\$ 3,000,000</b>  | <b>\$ 1,500,000</b> |
| <b>Fund Balance, October 1</b>                    | <b>\$ 3,558,651</b> | <b>\$ 7,158,651</b> | <b>\$ 7,158,651</b> | <b>\$ 8,658,651</b>  | <b>\$ 1,500,000</b> |
| <b>Fund Balance, September 30</b>                 | <b>\$ 7,158,651</b> | <b>\$ 8,658,651</b> | <b>\$ 8,658,651</b> | <b>\$ 11,658,651</b> | <b>\$ 3,000,000</b> |





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

|   | Actual<br>2021-22  | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance        |
|---|--------------------|--------------------|--------------------|---------------------|-----------------|
| <b>Revenues:</b>                                  |                    |                    |                    |                     |                 |
| Transfer In - DUD Operating Fund                  | \$ 301,100         | \$ 377,350         | \$ 377,350         | \$ 380,200          | \$ 2,850        |
| Transfer In - TIRZ Fund                           | 473,150            | 475,200            | 475,200            | 476,950             | 1,750           |
| <b>Total Revenues</b>                             | <b>\$ 774,250</b>  | <b>\$ 852,550</b>  | <b>\$ 852,550</b>  | <b>\$ 857,150</b>   | <b>\$ 4,600</b> |
| <b>Expenses:</b>                                  |                    |                    |                    |                     |                 |
| Principal   | \$ 525,000         | \$ 385,000         | \$ 385,000         | \$ 440,000          | \$ 55,000       |
| Interest  | 262,018            | 454,550            | 454,550            | 404,100             | (50,450)        |
| Fiscal Agent Fees                                 | 750                | 2,000              | 2,000              | 2,000               | -               |
| Other Bond Expense                                | 5,000              | 11,000             | 11,000             | 11,000              | -               |
| <b>Total Expenses</b>                             | <b>\$ 792,768</b>  | <b>\$ 852,550</b>  | <b>\$ 852,550</b>  | <b>\$ 857,100</b>   | <b>\$ 4,550</b> |
| <b>Excess (Deficiency) Revenues Over Expenses</b> | <b>\$ (18,518)</b> | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 50</b>        | <b>\$ 50</b>    |
| <b>Fund Balance, October 1</b>                    | <b>\$ 304,763</b>  | <b>\$ 286,245</b>  | <b>\$ 286,245</b>  | <b>\$ 286,245</b>   | <b>\$ -</b>     |
| <b>Fund Balance, September 30</b>                 | <b>\$ 286,245</b>  | <b>\$ 286,245</b>  | <b>\$ 286,245</b>  | <b>\$ 286,295</b>   | <b>\$ 50</b>    |



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

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance |
|---|---------------------|---------------------|---------------------|---------------------|----------|
| <b>Revenues:</b>                                  |                     |                     |                     |                     |          |
| Transfer In - DUD Revenue Bonds                   | \$ 496,830          | \$ -                | \$ -                | \$ -                | -        |
| <b>Total Revenues</b>                             | <b>\$ 496,830</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>-</b> |
| <b>Expenses:</b>                                  |                     |                     |                     |                     |          |
| <b>Total Expenses</b>                             | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>-</b> |
| <b>Excess (Deficiency) Revenues Over Expenses</b> | <b>\$ 496,830</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>-</b> |
| <b>Fund Balance, October 1</b>                    | <b>\$ 539,914</b>   | <b>\$ 1,036,744</b> | <b>\$ 1,036,744</b> | <b>\$ 1,036,744</b> | <b>-</b> |
| <b>Fund Balance, September 30</b>                 | <b>\$ 1,036,744</b> | <b>\$ 1,036,744</b> | <b>\$ 1,036,744</b> | <b>\$ 1,036,744</b> | <b>-</b> |



## Proposed Group Medical Insurance Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Proposed<br>2023-24  | Variance            |
|---|----------------------|----------------------|----------------------|----------------------|---------------------|
| <b>Revenues:</b>                                  |                      |                      |                      |                      |                     |
| Interest Income                                   | \$ (2,453)           | \$ -                 | \$ 82,000            | \$ -                 | \$ (82,000)         |
| Retirees Medical Insurance Contributions          | 1,519,767            | 1,756,150            | 1,756,150            | 1,843,960            | 87,810              |
| Vision Insurance Premiums                         | 127,261              | 126,000              | 126,000              | 126,000              | -                   |
| Life Insurance Premiums                           | 70,751               | 57,000               | 57,000               | 57,000               | -                   |
| Dental Insurance Premiums                         | 911,730              | 880,000              | 880,000              | 880,000              | -                   |
| Supplemental Life Insurance Premiums              | 135,815              | 274,000              | -                    | -                    | -                   |
| Long-term Disability Premiums                     | 140,508              | 130,000              | 130,000              | 130,000              | -                   |
| Health Insurance Surcharges                       | 96,283               | 100,000              | 100,000              | 100,000              | -                   |
| Critical Care Premiums                            | 46,611               | 92,000               | -                    | -                    | -                   |
| Health Claims Reimbursements                      | 562,907              | 250,000              | 250,000              | 250,000              | -                   |
| Other Revenues                                    | 6,693                | -                    | -                    | -                    | -                   |
| Employer Contributions                            | 12,501,009           | 13,734,500           | 13,734,500           | 15,105,340           | 1,370,840           |
| Employee Contributions                            | 1,830,980            | 1,865,560            | 1,865,560            | 1,958,840            | 93,280              |
| Health Clinic Copays                              | 48,265               | 43,500               | 43,500               | 43,500               | -                   |
| Health Clinic Pharmacy Copays                     | 299,842              | 330,000              | 330,000              | 330,000              | -                   |
| Transfer In - General Fund                        | 550,000              | -                    | -                    | -                    | -                   |
| <b>Total Revenues</b>                             | <b>\$ 18,845,969</b> | <b>\$ 19,638,710</b> | <b>\$ 19,354,710</b> | <b>\$ 20,824,640</b> | <b>\$ 1,469,930</b> |
| <b>Expenses:</b>                                  |                      |                      |                      |                      |                     |
| Miscellaneous                                     | \$ 9,983             | \$ 11,810            | \$ 11,810            | \$ 12,010            | \$ 200              |
| Professional Services                             | 73,915               | 160,000              | 160,000              | 160,000              | -                   |
| Employee Wellness Program                         | 222,260              | 246,000              | 257,500              | 258,000              | 500                 |
| Health Clinic Operating                           | 390,061              | 508,500              | 508,700              | 508,700              | -                   |
| Health Claims                                     | 10,089,648           | 10,600,000           | 10,100,000           | 10,800,000           | 700,000             |
| Pharmaceutical                                    | 2,909,729            | 2,400,000            | 3,000,000            | 3,450,000            | 450,000             |
| HSA Contributions                                 | 784,350              | 1,161,640            | 1,161,640            | 1,161,640            | -                   |
| Administrative Fee - Medical                      | 171,709              | 422,250              | 422,250              | -                    | (422,250)           |
| Stop Loss Coverage Premium                        | 858,332              | 796,020              | 920,000              | 975,000              | 55,000              |
| Dental Premiums - Indemnity                       | 835,299              | 929,060              | 850,000              | 955,000              | 105,000             |
| Dental Premiums - Managed Care                    | 76,778               | 80,000               | 80,000               | 80,000               | -                   |
| Health Claims - Vision                            | 117,746              | 127,500              | 127,500              | 127,500              | -                   |
| Employee Assistance Program                       | 25,494               | 30,000               | 30,000               | 30,000               | -                   |
| Medicare Supplement Premiums                      | 1,223,188            | 1,418,000            | 1,418,000            | 1,418,000            | -                   |
| Critical Care Premiums                            | 46,407               | 95,000               | -                    | -                    | -                   |
| Life Insurance Premiums                           | 194,821              | 350,000              | 100,000              | 100,000              | -                   |
| Long-term Disability Premiums                     | 126,375              | 140,000              | 140,000              | 140,000              | -                   |
| Reserve Funding Claims                            | (169,477)            | -                    | -                    | -                    | -                   |
| <b>Total Expenses</b>                             | <b>\$ 17,986,618</b> | <b>\$ 19,475,780</b> | <b>\$ 19,287,400</b> | <b>\$ 20,175,850</b> | <b>\$ 888,450</b>   |
| <b>Excess (Deficiency) Revenues Over Expenses</b> | <b>\$ 859,351</b>    | <b>\$ 162,930</b>    | <b>\$ 67,310</b>     | <b>\$ 648,790</b>    | <b>\$ 581,480</b>   |
| <b>Fund Balance, October 1</b>                    | <b>\$ -</b>          | <b>\$ 859,351</b>    | <b>\$ 859,351</b>    | <b>\$ 926,661</b>    | <b>\$ 67,310</b>    |
| <b>Fund Balance, September 30</b>                 | <b>\$ 859,351</b>    | <b>\$ 1,022,281</b>  | <b>\$ 926,661</b>    | <b>\$ 1,575,451</b>  | <b>\$ 648,790</b>   |



## Proposed General Liability Insurance Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance          |
|---|---------------------|---------------------|---------------------|---------------------|-------------------|
| <b>Revenues:</b>                                  |                     |                     |                     |                     |                   |
| Interest Income                                   | \$ (3,316)          | \$ 5,000            | \$ 116,000          | \$ 119,480          | \$ 3,480          |
| Other Revenue                                     | 241,086             | 220,000             | 260,000             | 267,800             | 7,800             |
| Workers' Compensation Contributions               | 2,132,190           | 2,354,090           | 2,354,090           | 2,774,310           | 420,220           |
| General Liability Contributions                   | 1,500,000           | 1,750,000           | 2,550,000           | 2,626,500           | 76,500            |
| <b>Total Revenues</b>                             | <b>\$ 3,869,960</b> | <b>\$ 4,329,090</b> | <b>\$ 5,280,090</b> | <b>\$ 5,788,090</b> | <b>\$ 508,000</b> |
| <b>Expenses:</b>                                  |                     |                     |                     |                     |                   |
| Personal Services                                 | \$ 420,467          | \$ 468,130          | \$ 483,650          | \$ 491,990          | \$ 8,340          |
| Other Expenditures                                | 106,523             | 20,460              | 225,460             | 232,060             | 6,600             |
| Legal Services/Court Costs                        | 190,435             | 230,000             | 230,000             | 236,900             | 6,900             |
| General Liability Claims                          | 748,723             | 700,000             | 1,050,000           | 1,081,500           | 31,500            |
| Workers' Compensation Claims                      | 1,370,578           | 1,500,000           | 1,500,000           | 1,545,000           | 45,000            |
| Insurance Premiums                                | 1,334,007           | 1,365,000           | 1,750,000           | 1,920,100           | 170,100           |
| Reserve Funding Claims                            | (379,821)           | -                   | -                   | -                   | -                 |
| <b>Total Expenses</b>                             | <b>\$ 3,790,912</b> | <b>\$ 4,283,590</b> | <b>\$ 5,239,110</b> | <b>\$ 5,507,550</b> | <b>\$ 268,440</b> |
| <b>Excess (Deficiency) Revenues Over Expenses</b> | <b>\$ 79,048</b>    | <b>\$ 45,500</b>    | <b>\$ 40,980</b>    | <b>\$ 280,540</b>   | <b>\$ 239,560</b> |
| <b>Fund Balance, October 1</b>                    | <b>\$ -</b>         | <b>\$ 79,048</b>    | <b>\$ 79,048</b>    | <b>\$ 120,028</b>   | <b>\$ 40,980</b>  |
| <b>Fund Balance, September 30</b>                 | <b>\$ 79,048</b>    | <b>\$ 124,548</b>   | <b>\$ 120,028</b>   | <b>\$ 400,568</b>   | <b>\$ 280,540</b> |



## Proposed Hotel Occupancy Tax Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance            |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>                                      |                     |                     |                     |                     |                     |
| Hotel Occupancy Tax                                   | \$ 1,801,616        | \$ 1,900,000        | \$ 1,900,000        | \$ 2,014,000        | \$ 114,000          |
| Interest Income                                       | (5,937)             | 6,000               | 75,000              | 75,000              | -                   |
| <b>Total Revenues</b>                                 | <b>\$ 1,795,679</b> | <b>\$ 1,906,000</b> | <b>\$ 1,975,000</b> | <b>\$ 2,089,000</b> | <b>\$ 114,000</b>   |
| <b>Expenditures:</b>                                  |                     |                     |                     |                     |                     |
| Convention and Visitors Bureau                        | \$ 665,181          | \$ 989,130          | \$ 992,360          | \$ 1,031,910        | \$ 39,550           |
| Other Expenditures                                    | 63,382              | 247,290             | 172,000             | 252,040             | 80,040              |
| Historic Mesquite, Inc.                               | 213,167             | 247,290             | 225,710             | 240,570             | 14,860              |
| Mesquite Arts Council, Inc.                           | 213,167             | 247,290             | 225,710             | 240,570             | 14,860              |
| Conference Center Marketing                           | 153,604             | 175,000             | 160,000             | 165,000             | 5,000               |
| Transfer Out - Debt Service                           | -                   | 398,890             | 398,890             | 398,890             | -                   |
| Transfer Out - Capital Projects                       | 5,400               | -                   | -                   | -                   | -                   |
| <b>Total Expenditures</b>                             | <b>\$ 1,313,901</b> | <b>\$ 2,304,890</b> | <b>\$ 2,174,670</b> | <b>\$ 2,328,980</b> | <b>\$ 154,310</b>   |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 481,778</b>   | <b>\$ (398,890)</b> | <b>\$ (199,670)</b> | <b>\$ (239,980)</b> | <b>\$ (40,310)</b>  |
| <b>Fund Balance, October 1</b>                        | <b>\$ 2,095,053</b> | <b>\$ 2,576,831</b> | <b>\$ 2,576,831</b> | <b>\$ 2,377,161</b> | <b>\$ (199,670)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 2,576,831</b> | <b>\$ 2,177,941</b> | <b>\$ 2,377,161</b> | <b>\$ 2,137,181</b> | <b>\$ (239,980)</b> |



## Proposed Confiscated Seizure Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23    | Proposed<br>2023-24 | Variance              |
|---|---------------------|---------------------|-----------------------|---------------------|-----------------------|
| <b>Revenues:</b>                                      |                     |                     |                       |                     |                       |
| Court Awarded Proceeds                                | \$ 1,351,227        | \$ 200,000          | \$ 562,000            | \$ 200,000          | \$ (362,000)          |
| Interest Income                                       | (1,980)             | 7,500               | 77,000                | 7,500               | (69,500)              |
| Other Income  | 61,788              | -                   | 26,000                | -                   | (26,000)              |
| <b>Total Revenues</b>                                 | <b>\$ 1,411,035</b> | <b>\$ 207,500</b>   | <b>\$ 665,000</b>     | <b>\$ 207,500</b>   | <b>\$ (457,500)</b>   |
| <b>Expenditures:</b>                                  |                     |                     |                       |                     |                       |
| Supplies  | \$ 244,750          | \$ 30,000           | \$ 237,380            | \$ 30,000           | \$ (207,380)          |
| Contractual   | 510,592             | 501,100             | 569,630               | 310,800             | (258,830)             |
| Capital Outlay  | 1,096,108           | -                   | 990,020               | 150,000             | (840,020)             |
| <b>Total Expenditures</b>                             | <b>\$ 1,851,450</b> | <b>\$ 531,100</b>   | <b>\$ 1,797,030</b>   | <b>\$ 490,800</b>   | <b>\$ (1,306,230)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ (440,415)</b> | <b>\$ (323,600)</b> | <b>\$ (1,132,030)</b> | <b>\$ (283,300)</b> | <b>\$ 848,730</b>     |
| <b>Fund Balance, October 1</b>                        | <b>\$ 1,976,938</b> | <b>\$ 1,536,523</b> | <b>\$ 1,536,523</b>   | <b>\$ 404,493</b>   | <b>\$ (1,132,030)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 1,536,523</b> | <b>\$ 1,212,923</b> | <b>\$ 404,493</b>     | <b>\$ 121,193</b>   | <b>\$ (283,300)</b>   |



## Proposed Photo Enforcement Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance           |
|---|-------------------|--------------------|--------------------|---------------------|--------------------|
| <b>Revenues:</b>                                      |                   |                    |                    |                     |                    |
| School Bus Camera Violation Proceeds                  | \$ 17,389         | \$ 15,000          | \$ 26,254          | \$ 15,000           | \$ (11,254)        |
| Interest Income                                       | (176)             | -                  | -                  | -                   | -                  |
| <b>Total Revenues</b>                                 | <b>\$ 17,213</b>  | <b>\$ 15,000</b>   | <b>\$ 26,254</b>   | <b>\$ 15,000</b>    | <b>\$ (11,254)</b> |
| <b>Expenditures:</b>                                  |                   |                    |                    |                     |                    |
| Transfer Out - General Fund                           | \$ 25,000         | \$ 25,000          | \$ 25,000          | \$ 15,000           | \$ (10,000)        |
| <b>Total Expenditures</b>                             | <b>\$ 25,000</b>  | <b>\$ 25,000</b>   | <b>\$ 25,000</b>   | <b>\$ 15,000</b>    | <b>\$ (10,000)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ (7,787)</b> | <b>\$ (10,000)</b> | <b>\$ 1,254</b>    | <b>\$ -</b>         | <b>\$ (1,254)</b>  |
| <b>Fund Balance, October 1</b>                        | <b>\$ 7,745</b>   | <b>\$ (42)</b>     | <b>\$ (42)</b>     | <b>\$ 1,212</b>     | <b>\$ 1,254</b>    |
| <b>Fund Balance, September 30</b>                     | <b>\$ (42)</b>    | <b>\$ (10,042)</b> | <b>\$ 1,212</b>    | <b>\$ 1,212</b>     | <b>\$ -</b>        |

 **Proposed Child Safety Fund Budget  
Fiscal Year 2023-24**

|   | Actual<br>2021-22  | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance         |
|---|--------------------|--------------------|--------------------|---------------------|------------------|
| <b>Revenues:</b>                                      |                    |                    |                    |                     |                  |
| Child Safety Fee                                      | \$ 163,031         | \$ 200,000         | \$ 165,000         | \$ 175,000          | \$ 10,000        |
| Interest Income                                       | (553)              | -                  | -                  | -                   | -                |
| <b>Total Revenues</b>                                 | <b>\$ 162,478</b>  | <b>\$ 200,000</b>  | <b>\$ 165,000</b>  | <b>\$ 175,000</b>   | <b>\$ 10,000</b> |
| <b>Expenditures:</b>                                  |                    |                    |                    |                     |                  |
| Transfer Out - General Fund                           | \$ 200,000         | \$ 200,000         | \$ 165,000         | \$ 175,000          | \$ 10,000        |
| <b>Total Expenditures</b>                             | <b>\$ 200,000</b>  | <b>\$ 200,000</b>  | <b>\$ 165,000</b>  | <b>\$ 175,000</b>   | <b>\$ 10,000</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ (37,522)</b> | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>      |
| <b>Fund Balance, October 1</b>                        | <b>\$ 42,863</b>   | <b>\$ 5,341</b>    | <b>\$ 5,341</b>    | <b>\$ 5,341</b>     | <b>\$ -</b>      |
| <b>Fund Balance, September 30</b>                     | <b>\$ 5,341</b>    | <b>\$ 5,341</b>    | <b>\$ 5,341</b>    | <b>\$ 5,341</b>     | <b>\$ -</b>      |





## Proposed 9-1-1 Service Fee Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance    |
|---|-------------------|--------------------|--------------------|---------------------|-------------|
| <b>Revenues:</b>                                      |                   |                    |                    |                     |             |
| Interest Income                                       | \$ 9              | \$ -               | \$ -               | \$ -                | -           |
| 9-1-1 Phone Charges                                   | 170,543           | 175,000            | 175,000            | 175,000             | -           |
| Wireless 9-1-1 Phone Charges                          | 744,140           | 725,000            | 725,000            | 725,000             | -           |
| <b>Total Revenues</b>                                 | <b>\$ 914,692</b> | <b>\$ 900,000</b>  | <b>\$ 900,000</b>  | <b>\$ 900,000</b>   | <b>\$ -</b> |
| <b>Expenditures:</b>                                  |                   |                    |                    |                     |             |
| Contractual Services                                  | \$ 105,739        | \$ 120,000         | \$ 120,000         | \$ 120,000          | -           |
| Transfer Out - General Fund                           | 780,000           | 780,000            | 780,000            | 780,000             | -           |
| <b>Total Expenditures</b>                             | <b>\$ 885,739</b> | <b>\$ 900,000</b>  | <b>\$ 900,000</b>  | <b>\$ 900,000</b>   | <b>\$ -</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 28,953</b>  | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>         | <b>-</b>    |
| <b>Fund Balance, October 1</b>                        | <b>\$ 28,132</b>  | <b>\$ 57,085</b>   | <b>\$ 57,085</b>   | <b>\$ 57,085</b>    | <b>-</b>    |
| <b>Fund Balance, September 30</b>                     | <b>\$ 57,085</b>  | <b>\$ 57,085</b>   | <b>\$ 57,085</b>   | <b>\$ 57,085</b>    | <b>-</b>    |



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

|   | Actual<br>2021-22 | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance              |
|---|-------------------|---------------------|---------------------|---------------------|-----------------------|
| <b>Revenues:</b>                                      |                   |                     |                     |                     |                       |
| Intergovernmental-Entitlement                         | \$ 971,049        | \$ 1,093,795        | \$ 1,863,737        | \$ 1,041,662        | \$ (822,075)          |
| <b>Total Revenues</b>                                 | <b>\$ 971,049</b> | <b>\$ 1,093,795</b> | <b>\$ 1,863,737</b> | <b>\$ 1,041,662</b> | <b>\$ (822,075)</b>   |
| <b>Expenditures:<br/>2023-24 Projects</b>             |                   |                     |                     |                     |                       |
| Administration  | \$ -              | \$ -                | \$ -                | \$ 100,000          | \$ 100,000            |
| Sharing Life Outreach Program                         | -                 | -                   | -                   | 19,349              | 19,349                |
| Sharing Life Outreach Homelessness Transition Program | -                 | -                   | -                   | 50,000              | 50,000                |
| Summer Youth Internship Program                       | -                 | -                   | -                   | 20,000              | 20,000                |
| Senior Source Program                                 | -                 | -                   | -                   | 15,000              | 15,000                |
| Visiting Nurse Association Program                    | -                 | -                   | -                   | 13,900              | 13,900                |
| Housing Rehabilitation                                | -                 | -                   | -                   | 585,413             | 585,413               |
| Code Enforcement                                      | -                 | -                   | -                   | 200,000             | 200,000               |
| The Family Place                                      | -                 | -                   | -                   | 23,000              | 23,000                |
| Mesquite ISD  | -                 | -                   | -                   | 15,000              | 15,000                |
| <b>Total 2023-24 Projects</b>                         | <b>\$ -</b>       | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 1,041,662</b> | <b>\$ 1,041,662</b>   |
| <b>Expenditures:<br/>2022-23 Projects</b>             |                   |                     |                     |                     |                       |
| Administration  | \$ -              | \$ 98,581           | \$ 98,581           | \$ -                | \$ (98,581)           |
| Mission East Dallas County Health Ministries          | -                 | 10,000              | 10,000              | -                   | (10,000)              |
| Hope's Door New Beginnings Center                     | -                 | 20,000              | 20,000              | -                   | (20,000)              |
| Sharing Life Outreach Program                         | -                 | 24,779              | 24,779              | -                   | (24,779)              |
| Sharing Life Outreach Homelessness Transition Program | -                 | 25,290              | 25,290              | -                   | (25,290)              |
| Summer Youth Internship Program                       | -                 | 15,000              | 35,170              | -                   | (35,170)              |
| Senior Source Program                                 | -                 | 13,000              | 13,000              | -                   | (13,000)              |
| Visiting Nurse Association Program                    | -                 | 16,000              | 19,047              | -                   | (19,047)              |
| Housing Rehabilitation                                | -                 | 611,145             | 781,770             | -                   | (781,770)             |
| Code Enforcement                                      | -                 | 200,000             | 213,113             | -                   | (213,113)             |
| Orphan Sidewalks                                      | -                 | -                   | 546,986             | -                   | (546,986)             |
| Down Payment Assistance                               | -                 | 20,000              | 20,000              | -                   | (20,000)              |
| Helen's Project                                       | -                 | 25,000              | 25,000              | -                   | (25,000)              |
| The Family Place                                      | -                 | 15,000              | 15,000              | -                   | (15,000)              |
| Mesquite ISD  | -                 | -                   | 16,000              | -                   | (16,000)              |
| <b>Total 2022-23 Projects</b>                         | <b>\$ -</b>       | <b>\$ 1,093,795</b> | <b>\$ 1,863,737</b> | <b>\$ -</b>         | <b>\$ (1,863,737)</b> |

## Proposed Community Development Block Grant Program Fund Budget (Continued)

### Fiscal Year 2023-24

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance            |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Expenditures:</b>                                  |                     |                     |                     |                     |                     |
| <b>2021-22 Projects</b>                               |                     |                     |                     |                     |                     |
| 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                                      | 211,887             | -                   | -                   | -                   | -                   |
| Neighborhood Development Program                      | 1                   | -                   | -                   | -                   | -                   |
| Orphan Sidewalks                                      | 14,073              | -                   | -                   | -                   | -                   |
| Helen's Project                                       | 24,980              | -                   | -                   | -                   | -                   |
| The Family Place                                      | 26,678              | -                   | -                   | -                   | -                   |
| <b>Total 2021-22 Projects</b>                         | <b>\$ 1,105,155</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Total Expenditures - All Program Years</b>         | <b>\$ 1,105,155</b> | <b>\$ 1,093,795</b> | <b>\$ 1,863,737</b> | <b>\$ 1,041,662</b> | <b>\$ (822,075)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ (134,106)</b> | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| <b>Fund Balance, October 1</b>                        | <b>\$ 45,761</b>    | <b>\$ (88,345)</b>  | <b>\$ (88,345)</b>  | <b>\$ (88,345)</b>  | <b>\$ -</b>         |
| <b>Fund Balance, September 30</b>                     | <b>\$ (88,345)</b>  | <b>\$ (88,345)</b>  | <b>\$ (88,345)</b>  | <b>\$ (88,345)</b>  | <b>\$ -</b>         |



## Proposed Housing Choice Voucher Program Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23   | Proposed<br>2023-24  | Variance           |
|---|----------------------|----------------------|----------------------|----------------------|--------------------|
| <b>Revenues:</b>                                      |                      |                      |                      |                      |                    |
| Interest Income                                       | \$ (4,120)           | \$ 5,500             | \$ 82,000            | \$ 82,000            | \$ -               |
| Intergovernmental - Section 8 Voucher                 | 17,814,542           | 16,863,000           | 20,866,010           | 20,866,010           | -                  |
| <b>Total Revenues</b>                                 | <b>\$ 17,810,422</b> | <b>\$ 16,868,500</b> | <b>\$ 20,948,010</b> | <b>\$ 20,948,010</b> | <b>\$ -</b>        |
| <b>Expenditures:</b>                                  |                      |                      |                      |                      |                    |
| Housing Choice Voucher Program                        | \$ 17,285,540        | \$ 16,693,390        | \$ 20,498,490        | \$ 20,513,870        | \$ 15,380          |
| Cost Allocation                                       | 150,000              | 150,000              | 150,000              | 150,000              | -                  |
| <b>Total Expenditures</b>                             | <b>\$ 17,435,540</b> | <b>\$ 16,843,390</b> | <b>\$ 20,648,490</b> | <b>\$ 20,663,870</b> | <b>\$ 15,380</b>   |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 374,882</b>    | <b>\$ 25,110</b>     | <b>\$ 299,520</b>    | <b>\$ 284,140</b>    | <b>\$ (15,380)</b> |
| <b>Fund Balance, October 1</b>                        | <b>\$ 2,040,733</b>  | <b>\$ 2,415,615</b>  | <b>\$ 2,415,615</b>  | <b>\$ 2,715,135</b>  | <b>\$ 299,520</b>  |
| <b>Fund Balance, September 30</b>                     | <b>\$ 2,415,615</b>  | <b>\$ 2,440,725</b>  | <b>\$ 2,715,135</b>  | <b>\$ 2,999,275</b>  | <b>\$ 284,140</b>  |



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

|   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance           |
|---|-------------------|--------------------|--------------------|---------------------|--------------------|
| <b>Revenues:</b>                                      |                   |                    |                    |                     |                    |
| Cable TV PEG Fees                                     | \$ 205,014        | \$ 220,000         | \$ 220,000         | \$ 220,000          | \$ -               |
| Interest Income                                       | (1,371)           | 1,000              | 26,000             | 26,000              | -                  |
| <b>Total Revenues</b>                                 | <b>\$ 203,643</b> | <b>\$ 221,000</b>  | <b>\$ 246,000</b>  | <b>\$ 246,000</b>   | <b>\$ -</b>        |
| <b>Expenditures:</b>                                  |                   |                    |                    |                     |                    |
| Contractual Services                                  | \$ 135,376        | \$ 220,330         | \$ 220,330         | \$ 137,700          | \$ (82,630)        |
| Capital Outlay  | 16,420            | 12,000             | 12,000             | 2,500               | (9,500)            |
| <b>Total Expenditures</b>                             | <b>\$ 151,796</b> | <b>\$ 232,330</b>  | <b>\$ 232,330</b>  | <b>\$ 140,200</b>   | <b>\$ (92,130)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 51,847</b>  | <b>\$ (11,330)</b> | <b>\$ 13,670</b>   | <b>\$ 105,800</b>   | <b>\$ 92,130</b>   |
| <b>Fund Balance, October 1</b>                        | <b>\$ 640,929</b> | <b>\$ 692,776</b>  | <b>\$ 692,776</b>  | <b>\$ 706,446</b>   | <b>\$ 13,670</b>   |
| <b>Fund Balance, September 30</b>                     | <b>\$ 692,776</b> | <b>\$ 681,446</b>  | <b>\$ 706,446</b>  | <b>\$ 812,246</b>   | <b>\$ 105,800</b>  |



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

|   | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23    | Proposed<br>2023-24  | Variance              |
|---|----------------------|----------------------|-----------------------|----------------------|-----------------------|
| <b>Revenues:</b>                                      |                      |                      |                       |                      |                       |
| Special Use Sales Tax                                 | \$ 14,455,659        | \$ 13,900,000        | \$ 14,865,000         | \$ 15,000,000        | \$ 135,000            |
| Interest Income                                       | (27,910)             | 7,500                | 320,000               | 336,000              | 16,000                |
| Grants  | 2,331,896            | -                    | -                     | -                    | -                     |
| Other Revenue   | 143,500              | -                    | 50,000                | -                    | (50,000)              |
| <b>Total Revenues</b>                                 | <b>\$ 16,903,145</b> | <b>\$ 13,907,500</b> | <b>\$ 15,235,000</b>  | <b>\$ 15,336,000</b> | <b>\$ 101,000</b>     |
| <b>Expenditures:</b>                                  |                      |                      |                       |                      |                       |
| Parks and Recreation Improvements                     | \$ 8,013,750         | \$ 8,401,700         | \$ 15,403,981         | \$ 10,798,730        | \$ (4,605,251)        |
| Administration  | 300,000              | 417,000              | 417,000               | 460,000              | 43,000                |
| Transportation Improvements                           | 351,280              | 315,000              | 2,153,019             | 330,750              | (1,822,269)           |
| Public Safety Improvements                            | 27,786               | 82,000               | 165,000               | 68,250               | (96,750)              |
| Transfer Out - Capital Projects                       | 50,000               | 50,000               | 1,000,000             | 50,000               | (950,000)             |
| Transfer Out - GO Debt Service Fund                   | 1,326,090            | 1,334,760            | 1,334,760             | 1,335,610            | 850                   |
| <b>Total Expenditures</b>                             | <b>\$ 10,068,906</b> | <b>\$ 10,600,460</b> | <b>\$ 20,473,760</b>  | <b>\$ 13,043,340</b> | <b>\$ (7,430,420)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 6,834,239</b>  | <b>\$ 3,307,040</b>  | <b>\$ (5,238,760)</b> | <b>\$ 2,292,660</b>  | <b>\$ 7,531,420</b>   |
| <b>Fund Balance, October 1</b>                        | <b>\$ 6,164,827</b>  | <b>\$ 12,999,066</b> | <b>\$ 12,999,066</b>  | <b>\$ 7,760,306</b>  | <b>\$ (5,238,760)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 12,999,066</b> | <b>\$ 16,306,106</b> | <b>\$ 7,760,306</b>   | <b>\$ 10,052,966</b> | <b>\$ 2,292,660</b>   |



## Proposed Municipal Court Technology Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22  | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance          |
|---|--------------------|--------------------|--------------------|---------------------|-------------------|
| <b>Revenues:</b>                                      |                    |                    |                    |                     |                   |
| Municipal Court Technology Fee                        | \$ 59,838          | \$ 60,000          | \$ 60,000          | \$ 60,000           | \$ -              |
| Interest Income                                       | 3                  | -                  | -                  | -                   | -                 |
| <b>Total Revenues</b>                                 | <b>\$ 59,841</b>   | <b>\$ 60,000</b>   | <b>\$ 60,000</b>   | <b>\$ 60,000</b>    | <b>\$ -</b>       |
| <b>Expenditures:</b>                                  |                    |                    |                    |                     |                   |
| Supplies  | \$ -               | \$ 2,800           | \$ 2,800           | \$ 3,140            | \$ 340            |
| Contractual Services                                  | 23,173             | 50,350             | 50,350             | 51,550              | 1,200             |
| <b>Total Expenditures</b>                             | <b>\$ 23,173</b>   | <b>\$ 53,150</b>   | <b>\$ 53,150</b>   | <b>\$ 54,690</b>    | <b>\$ 1,540</b>   |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 36,668</b>   | <b>\$ 6,850</b>    | <b>\$ 6,850</b>    | <b>\$ 5,310</b>     | <b>\$ (1,540)</b> |
| <b>Fund Balance, October 1</b>                        | <b>\$ (44,557)</b> | <b>\$ (7,889)</b>  | <b>\$ (7,889)</b>  | <b>\$ (1,039)</b>   | <b>\$ 6,850</b>   |
| <b>Fund Balance, September 30</b>                     | <b>\$ (7,889)</b>  | <b>\$ (1,039)</b>  | <b>\$ (1,039)</b>  | <b>\$ 4,271</b>     | <b>\$ 5,310</b>   |



## Proposed Capital Project Reserve Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22    | Adopted<br>2022-23   | Amended<br>2022-23     | Proposed<br>2023-24 | Variance               |
|---|----------------------|----------------------|------------------------|---------------------|------------------------|
| <b>Revenues:</b>                                      |                      |                      |                        |                     |                        |
| Interest Income                                       | \$ (11,766)          | \$ 7,500             | \$ 365,000             | \$ 365,000          | \$ -                   |
| 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                | 350,000             | -                      |
| Transfer In - TIRZ Funds                              | 405,000              | 540,000              | 490,000                | 562,000             | 72,000                 |
| <b>Total Revenues</b>                                 | <b>\$ 9,004,231</b>  | <b>\$ 897,500</b>    | <b>\$ 1,630,299</b>    | <b>\$ 1,277,000</b> | <b>\$ (353,299)</b>    |
| <b>Expenditures:</b>                                  |                      |                      |                        |                     |                        |
| 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                | 280,000             | -                      |
| Alcott  | 663                  | -                    | -                      | -                   | -                      |
| Capital Reserve                                       | -                    | -                    | 9,558,879              | (2,447,420)         | (12,006,299)           |
| COVID-19 Pandemic                                     | -                    | -                    | 276,683                | -                   | (276,683)              |
| Developer Participation - Ashley                      | -                    | -                    | 1,000,000              | -                   | (1,000,000)            |
| Economic Incentive Payments                           | 710,404              | -                    | 2,872,902              | 2,447,420           | (425,482)              |
| 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                 | 50,000              | (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                | -                   | (300,000)              |
| TDI Valleybrooke LLC Incentives                       | -                    | -                    | 271,000                | -                   | (271,000)              |
| Vehicles for FY23 Budget Offers                       | -                    | -                    | 369,530                | -                   | (369,530)              |
| Winter Storm Mara <sup>(2023)</sup>                   | -                    | -                    | 80,000                 | -                   | (80,000)               |
| <b>Total Expenditures</b>                             | <b>\$ 3,136,148</b>  | <b>\$ 630,000</b>    | <b>\$ 17,340,360</b>   | <b>\$ 330,000</b>   | <b>\$ (17,010,360)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 5,868,083</b>  | <b>\$ 267,500</b>    | <b>\$ (15,710,061)</b> | <b>\$ 947,000</b>   | <b>\$ 16,657,061</b>   |
| <b>Fund Balance, October 1</b>                        | <b>\$ 10,655,705</b> | <b>\$ 16,523,788</b> | <b>\$ 16,523,788</b>   | <b>\$ 813,727</b>   | <b>\$ (15,710,061)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 16,523,788</b> | <b>\$ 16,791,288</b> | <b>\$ 813,727</b>      | <b>\$ 1,760,727</b> | <b>\$ 947,000</b>      |





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

|   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance          |
|---|-------------------|--------------------|--------------------|---------------------|-------------------|
| <b>Revenues:</b>                                      |                   |                    |                    |                     |                   |
| City of Mesquite                                      | \$ 264,524        | \$ 561,436         | \$ 448,502         | \$ 959,439          | \$ 510,937        |
| Interest Income                                       | (248)             | -                  | -                  | -                   | -                 |
| <b>Total Revenues</b>                                 | <b>\$ 264,276</b> | <b>\$ 561,436</b>  | <b>\$ 448,502</b>  | <b>\$ 959,439</b>   | <b>\$ 510,937</b> |
| <b>Expenditures:</b>                                  |                   |                    |                    |                     |                   |
| Contractual Services                                  | \$ 40             | \$ -               | \$ -               | \$ -                | \$ -              |
| TIRZ Credit to PID                                    | 72,304            | 295,187            | 190,138            | 498,223             | 308,085           |
| Transfer Out - Capital Project Reserve Fund           | 175,000           | 210,000            | 210,000            | 282,000             | 72,000            |
| Administration  | -                 | 50,000             | 50,000             | 50,000              | -                 |
| <b>Total Expenditures</b>                             | <b>\$ 247,344</b> | <b>\$ 555,187</b>  | <b>\$ 450,138</b>  | <b>\$ 830,223</b>   | <b>\$ 380,085</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 16,932</b>  | <b>\$ 6,249</b>    | <b>\$ (1,636)</b>  | <b>\$ 129,216</b>   | <b>\$ 130,852</b> |
| <b>Fund Balance, October 1</b>                        | <b>\$ 14,495</b>  | <b>\$ 31,427</b>   | <b>\$ 31,427</b>   | <b>\$ 29,791</b>    | <b>\$ (1,636)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 31,427</b>  | <b>\$ 37,676</b>   | <b>\$ 29,791</b>   | <b>\$ 159,007</b>   | <b>\$ 129,216</b> |



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

|   | Actual<br>2021-22     | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance            |
|---|-----------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>  |                       |                     |                     |                     |                     |
| City of Mesquite  | \$ 1,177,745          | \$ 1,371,417        | \$ 1,337,065        | \$ 2,050,003        | \$ 712,938          |
| Interest Income   | 2,553                 | -                   | -                   | -                   | -                   |
| <b>Total Revenues</b>                                       | <b>\$ 1,180,298</b>   | <b>\$ 1,371,417</b> | <b>\$ 1,337,065</b> | <b>\$ 2,050,003</b> | <b>\$ 712,938</b>   |
| <b>Expenditures:</b>  |                       |                     |                     |                     |                     |
| 117 West Main Street Building Renovations                   | \$ 244,085            | \$ -                | \$ -                | \$ -                | \$ -                |
| Administration  | 130,000               | 130,000             | 130,000             | 130,000             | -                   |
| Downtown Operations, Maintenance & Projects                 | 271,009               | 403,455             | 475,031             | 484,531             | 9,500               |
| Economic Development Incentives                             | 44,065                | 45,000              | 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             | 180,000             | (20,000)            |
| Police Security Towers                                      | -                     | -                   | 100,000             | -                   | (100,000)           |
| Town East Retail Area Security                              | 500,000               | 400,000             | 400,000             | 400,000             | -                   |
| Transfer Out - Debt Service - South Mesquite Creek Drainage | 473,150               | 475,200             | 475,200             | 476,950             | 1,750               |
| <b>Total Expenditures</b>                                   | <b>\$ 2,350,965</b>   | <b>\$ 1,653,655</b> | <b>\$ 1,954,287</b> | <b>\$ 1,716,481</b> | <b>\$ (237,806)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b>       | <b>\$ (1,170,667)</b> | <b>\$ (282,238)</b> | <b>\$ (617,222)</b> | <b>\$ 333,522</b>   | <b>\$ 950,744</b>   |
| <b>Fund Balance, October 1</b>                              | <b>\$ 2,412,230</b>   | <b>\$ 1,241,563</b> | <b>\$ 1,241,563</b> | <b>\$ 624,341</b>   | <b>\$ (617,222)</b> |
| <b>Fund Balance, September 30</b>                           | <b>\$ 1,241,563</b>   | <b>\$ 959,325</b>   | <b>\$ 624,341</b>   | <b>\$ 957,863</b>   | <b>\$ 333,522</b>   |



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

|   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance            |
|---|-------------------|--------------------|--------------------|---------------------|---------------------|
| <b>Revenues:</b>                                      |                   |                    |                    |                     |                     |
| City of Mesquite                                      | \$ 293,632        | \$ 356,437         | \$ 344,548         | \$ 496,509          | \$ 151,961          |
| Interest Income                                       | 137               | -                  | -                  | -                   | -                   |
| <b>Total Revenues</b>                                 | <b>\$ 293,769</b> | <b>\$ 356,437</b>  | <b>\$ 344,548</b>  | <b>\$ 496,509</b>   | <b>\$ 151,961</b>   |
| <b>Expenditures:</b>                                  |                   |                    |                    |                     |                     |
| Economic Development Incentives                       | \$ 188,000        | \$ 350,000         | \$ 387,938         | \$ 50,000           | \$ (337,938)        |
| Administration  | 50,000            | 50,000             | 50,000             | 50,000              | -                   |
| <b>Total Expenditures</b>                             | <b>\$ 238,000</b> | <b>\$ 400,000</b>  | <b>\$ 437,938</b>  | <b>\$ 100,000</b>   | <b>\$ (337,938)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 55,769</b>  | <b>\$ (43,563)</b> | <b>\$ (93,390)</b> | <b>\$ 396,509</b>   | <b>\$ 489,899</b>   |
| <b>Fund Balance, October 1</b>                        | <b>\$ 210,134</b> | <b>\$ 265,903</b>  | <b>\$ 265,903</b>  | <b>\$ 172,513</b>   | <b>\$ (93,390)</b>  |
| <b>Fund Balance, September 30</b>                     | <b>\$ 265,903</b> | <b>\$ 222,340</b>  | <b>\$ 172,513</b>  | <b>\$ 569,022</b>   | <b>\$ 396,509</b>   |



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

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance            |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>  |                     |                     |                     |                     |                     |
| City of Mesquite  | \$ 646,694          | \$ 751,759          | \$ 782,322          | \$ 1,373,828        | \$ 591,506          |
| Interest Income   | (2,173)             | -                   | -                   | -                   | -                   |
| Other Revenue   | -                   | -                   | 1,000,000           | 4,275,000           | 3,275,000           |
| <b>Total Revenues</b>   | <b>\$ 644,521</b>   | <b>\$ 751,759</b>   | <b>\$ 1,782,322</b> | <b>\$ 5,648,828</b> | <b>\$ 3,866,506</b> |
| <b>Expenditures:</b>  |                     |                     |                     |                     |                     |
| Transfer Out - Debt Service - Innovative Way & Executive Blvd | \$ -                | \$ 96,000           | \$ -                | \$ -                | \$ -                |
| Administration  | 113,325             | 50,000              | 50,000              | 50,000              | -                   |
| Transfer Out - Debt Service - Skyline Dr Reconstruction       | -                   | 788,700             | 929,650             | 929,975             | 325                 |
| Skyline Drive Reconstruction                                  | -                   | -                   | -                   | 2,300,000           | 2,300,000           |
| <b>Total Expenditures</b>                                     | <b>\$ 113,325</b>   | <b>\$ 934,700</b>   | <b>\$ 979,650</b>   | <b>\$ 3,279,975</b> | <b>\$ 2,300,325</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b>         | <b>\$ 531,196</b>   | <b>\$ (182,941)</b> | <b>\$ 802,672</b>   | <b>\$ 2,368,853</b> | <b>\$ 1,566,181</b> |
| <b>Fund Balance, October 1</b>                                | <b>\$ 730,792</b>   | <b>\$ 1,261,988</b> | <b>\$ 1,261,988</b> | <b>\$ 2,064,660</b> | <b>\$ 802,672</b>   |
| <b>Fund Balance, September 30</b>                             | <b>\$ 1,261,988</b> | <b>\$ 1,079,047</b> | <b>\$ 2,064,660</b> | <b>\$ 4,433,513</b> | <b>\$ 2,368,853</b> |



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

|   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance         |
|---|-------------------|--------------------|--------------------|---------------------|------------------|
| <b>Revenues:</b>                                      |                   |                    |                    |                     |                  |
| City of Mesquite                                      | \$ 474            | \$ 518             | \$ 10,079          | \$ 24,096           | \$ 14,017        |
| Interest Income                                       | (1)               | -                  | -                  | -                   | -                |
| <b>Total Revenues</b>                                 | <b>\$ 473</b>     | <b>\$ 518</b>      | <b>\$ 10,079</b>   | <b>\$ 24,096</b>    | <b>\$ 14,017</b> |
| <b>Expenditures:</b>                                  |                   |                    |                    |                     |                  |
| TIRZ Credit to PID                                    | \$ -              | \$ 502             | \$ 10,079          | \$ 24,096           | \$ 14,017        |
| <b>Total Expenditures</b>                             | <b>\$ -</b>       | <b>\$ 502</b>      | <b>\$ 10,079</b>   | <b>\$ 24,096</b>    | <b>\$ 14,017</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 473</b>     | <b>\$ 16</b>       | <b>\$ -</b>        | <b>\$ -</b>         | <b>-</b>         |
| <b>Fund Balance, October 1</b>                        | <b>\$ 31</b>      | <b>\$ 504</b>      | <b>\$ 504</b>      | <b>\$ 504</b>       | <b>-</b>         |
| <b>Fund Balance, September 30</b>                     | <b>\$ 504</b>     | <b>\$ 520</b>      | <b>\$ 504</b>      | <b>\$ 504</b>       | <b>-</b>         |



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

|   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance           |
|---|-------------------|--------------------|--------------------|---------------------|--------------------|
| <b>Revenues:</b>                                      |                   |                    |                    |                     |                    |
| City of Mesquite                                      | \$ 43,299         | \$ 183,742         | \$ 295,386         | \$ 629,296          | \$ 333,910         |
| Interest Income                                       | (111)             | -                  | -                  | -                   | -                  |
| <b>Total Revenues</b>                                 | <b>\$ 43,188</b>  | <b>\$ 183,742</b>  | <b>\$ 295,386</b>  | <b>\$ 629,296</b>   | <b>\$ 333,910</b>  |
| <b>Expenditures:</b>                                  |                   |                    |                    |                     |                    |
| Contractual Services                                  | \$ 426            | \$ -               | \$ -               | \$ -                | \$ -               |
| TIRZ Credit to PID                                    | -                 | 183,742            | 334,576            | 629,296             | 294,720            |
| <b>Total Expenditures</b>                             | <b>\$ 426</b>     | <b>\$ 183,742</b>  | <b>\$ 334,576</b>  | <b>\$ 629,296</b>   | <b>\$ 294,720</b>  |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 42,762</b>  | <b>\$ -</b>        | <b>\$ (39,190)</b> | <b>\$ -</b>         | <b>\$ 39,190</b>   |
| <b>Fund Balance, October 1</b>                        | <b>\$ 756</b>     | <b>\$ 43,518</b>   | <b>\$ 43,518</b>   | <b>\$ 4,328</b>     | <b>\$ (39,190)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 43,518</b>  | <b>\$ 43,518</b>   | <b>\$ 4,328</b>    | <b>\$ 4,328</b>     | <b>\$ -</b>        |



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

|   | Actual<br>2021-22   | Adopted<br>2022-23    | Amended<br>2022-23    | Proposed<br>2023-24 | Variance              |
|---|---------------------|-----------------------|-----------------------|---------------------|-----------------------|
| <b>Revenues:</b>                                      |                     |                       |                       |                     |                       |
| City of Mesquite                                      | \$ 48               | \$ 79,936             | \$ 17,083             | \$ 293,403          | \$ 276,320            |
| Interest Income                                       | (9,509)             | -                     | 10,000                | -                   | (10,000)              |
| Other Revenue   | 2,280,000           | -                     | 105,000               | -                   | (105,000)             |
| <b>Total Revenues</b>                                 | <b>\$ 2,270,539</b> | <b>\$ 79,936</b>      | <b>\$ 132,083</b>     | <b>\$ 293,403</b>   | <b>\$ 161,320</b>     |
| <b>Expenditures:</b>                                  |                     |                       |                       |                     |                       |
| Administration  | \$ -                | \$ 50,000             | \$ -                  | \$ -                | \$ -                  |
| Airport Fence   | 5,609               | -                     | -                     | -                   | -                     |
| Casa Radar Tower                                      | -                   | 1,850                 | 106,900               | -                   | (106,900)             |
| Economic Development Incentives                       | -                   | 2,280,000             | 3,000,000             | -                   | (3,000,000)           |
| <b>Total Expenditures</b>                             | <b>\$ 5,609</b>     | <b>\$ 2,331,850</b>   | <b>\$ 3,106,900</b>   | <b>\$ -</b>         | <b>\$ (3,106,900)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 2,264,930</b> | <b>\$ (2,251,914)</b> | <b>\$ (2,974,817)</b> | <b>\$ 293,403</b>   | <b>\$ 3,268,220</b>   |
| <b>Fund Balance, October 1</b>                        | <b>\$ 718,798</b>   | <b>\$ 2,983,728</b>   | <b>\$ 2,983,728</b>   | <b>\$ 8,911</b>     | <b>\$ (2,974,817)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 2,983,728</b> | <b>\$ 731,814</b>     | <b>\$ 8,911</b>       | <b>\$ 302,314</b>   | <b>\$ 293,403</b>     |



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

|   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance         |
|---|-------------------|--------------------|--------------------|---------------------|------------------|
| <b>Revenues:</b>                                      |                   |                    |                    |                     |                  |
|   | \$ -              | \$ -               | \$ -               | \$ -                | \$ -             |
| City of Mesquite                                      | \$ -              | \$ -               | \$ -               | \$ 12,839           | \$ 12,839        |
| <b>Total Revenues</b>                                 | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 12,839</b>    | <b>\$ 12,839</b> |
| <b>Expenditures:</b>                                  |                   |                    |                    |                     |                  |
|   | \$ -              | \$ -               | \$ -               | \$ -                | \$ -             |
| TIRZ Credit to PID                                    | \$ -              | \$ -               | \$ -               | \$ 12,839           | \$ 12,839        |
| <b>Total Expenditures</b>                             | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 12,839</b>    | <b>\$ 12,839</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>      |
| <b>Fund Balance, October 1</b>                        | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>      |
| <b>Fund Balance, September 30</b>                     | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ -</b>      |





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

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23    | Proposed<br>2023-24 | Variance              |
|---|---------------------|---------------------|-----------------------|---------------------|-----------------------|
| <b>Revenues:</b>                                      |                     |                     |                       |                     |                       |
| City of Mesquite                                      | \$ -                | \$ -                | \$ 13,297             | \$ 283,592          | \$ 270,295            |
| Interest Income                                       | (2,804)             | -                   | 35,580                | -                   | (35,580)              |
| Other Revenue   | 1,849,510           | -                   | -                     | -                   | -                     |
| <b>Total Revenues</b>                                 | <b>\$ 1,846,706</b> | <b>\$ -</b>         | <b>\$ 48,877</b>      | <b>\$ 283,592</b>   | <b>\$ 234,715</b>     |
| <b>Expenditures:</b>                                  |                     |                     |                       |                     |                       |
| Economic Development Incentives                       | \$ 26,700           | \$ -                | \$ 1,826,157          | \$ 23,353           | \$ (1,802,804)        |
| <b>Total Expenditures</b>                             | <b>\$ 26,700</b>    | <b>\$ -</b>         | <b>\$ 1,826,157</b>   | <b>\$ 23,353</b>    | <b>\$ (1,802,804)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 1,820,006</b> | <b>\$ -</b>         | <b>\$ (1,777,280)</b> | <b>\$ 260,239</b>   | <b>\$ 2,037,519</b>   |
| <b>Fund Balance, October 1</b>                        | <b>\$ (306)</b>     | <b>\$ 1,819,700</b> | <b>\$ 1,819,700</b>   | <b>\$ 42,420</b>    | <b>\$ (1,777,280)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 1,819,700</b> | <b>\$ 1,819,700</b> | <b>\$ 42,420</b>      | <b>\$ 302,659</b>   | <b>\$ 260,239</b>     |



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

|   | Actual<br>2021-22 | Adopted<br>2022-23 | Amended<br>2022-23 | Proposed<br>2023-24 | Variance            |
|---|-------------------|--------------------|--------------------|---------------------|---------------------|
| <b>Revenues:</b>                                      |                   |                    |                    |                     |                     |
| City of Mesquite                                      | \$ -              | \$ -               | \$ 88,860          | \$ 214,207          | \$ 125,347          |
| Roadway Fee   | -                 | -                  | 52,000             | -                   | (52,000)            |
| <b>Total Revenues</b>                                 | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ 140,860</b>  | <b>\$ 214,207</b>   | <b>\$ 73,347</b>    |
| <b>Expenditures:</b>                                  |                   |                    |                    |                     |                     |
|   | \$ -              | \$ -               | \$ -               | \$ -                | \$ -                |
| Developer Fee   | \$ -              | \$ -               | \$ -               | \$ 181,083          | \$ 181,083          |
| <b>Total Expenditures</b>                             | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 181,083</b>   | <b>\$ 181,083</b>   |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ 140,860</b>  | <b>\$ 33,124</b>    | <b>\$ (107,736)</b> |
| <b>Fund Balance, October 1</b>                        | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ -</b>        | <b>\$ 140,860</b>   | <b>\$ 140,860</b>   |
| <b>Fund Balance, September 30</b>                     | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ 140,860</b>  | <b>\$ 173,984</b>   | <b>\$ 33,124</b>    |



## Proposed Roadway Impact Fee Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23    | Proposed<br>2023-24 | Variance              |
|---|---------------------|---------------------|-----------------------|---------------------|-----------------------|
| <b>Revenues:</b>                                      |                     |                     |                       |                     |                       |
| Interest Income                                       | \$ (25,364)         | \$ -                | \$ 177,000            | \$ -                | \$ (177,000)          |
| Contributions - Roadway Impact Fees                   | 8,415,383           | 1,756,020           | 1,068,000             | 1,756,020           | 688,020               |
| <b>Total Revenues</b>                                 | <b>\$ 8,390,019</b> | <b>\$ 1,756,020</b> | <b>\$ 1,245,000</b>   | <b>\$ 1,756,020</b> | <b>\$ 511,020</b>     |
| <b>Expenditures:</b>                                  |                     |                     |                       |                     |                       |
| Transfer Out - GO Debt Service Fund                   | \$ 2,300,000        | \$ 2,300,000        | \$ 2,300,000          | \$ 2,300,000        | \$ -                  |
| <b>Total Expenditures</b>                             | <b>\$ 2,300,000</b> | <b>\$ 2,300,000</b> | <b>\$ 2,300,000</b>   | <b>\$ 2,300,000</b> | <b>\$ -</b>           |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 6,090,019</b> | <b>\$ (543,980)</b> | <b>\$ (1,055,000)</b> | <b>\$ (543,980)</b> | <b>\$ 511,020</b>     |
| <b>Fund Balance, October 1</b>                        | <b>\$ 113,021</b>   | <b>\$ 6,203,040</b> | <b>\$ 6,203,040</b>   | <b>\$ 5,148,040</b> | <b>\$ (1,055,000)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 6,203,040</b> | <b>\$ 5,659,060</b> | <b>\$ 5,148,040</b>   | <b>\$ 4,604,060</b> | <b>\$ (543,980)</b>   |



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

|   | Actual<br>2021-22   | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance            |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>                                      |                     |                     |                     |                     |                     |
| Interest Income                                       | \$ (6,114)          | \$ -                | \$ 48,000           | \$ -                | \$ (48,000)         |
| Contributions - Water Impact Fees                     | 1,380,492           | 972,000             | 770,000             | 972,000             | 202,000             |
| Contributions - Sewer Impact Fees                     | 630,434             | 519,000             | 400,000             | 519,000             | 119,000             |
| <b>Total Revenues</b>                                 | <b>\$ 2,004,812</b> | <b>\$ 1,491,000</b> | <b>\$ 1,218,000</b> | <b>\$ 1,491,000</b> | <b>\$ 273,000</b>   |
| <b>Expenditures:</b>                                  |                     |                     |                     |                     |                     |
| Transfer Out - W&S Debt Service Fund                  | \$ 1,380,000        | \$ 1,380,000        | \$ 1,380,000        | \$ 1,380,000        | \$ -                |
| <b>Total Expenditures</b>                             | <b>\$ 1,380,000</b> | <b>\$ 1,380,000</b> | <b>\$ 1,380,000</b> | <b>\$ 1,380,000</b> | <b>\$ -</b>         |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 624,812</b>   | <b>\$ 111,000</b>   | <b>\$ (162,000)</b> | <b>\$ 111,000</b>   | <b>\$ 273,000</b>   |
| <b>Fund Balance, October 1</b>                        | <b>\$ 906,052</b>   | <b>\$ 1,530,864</b> | <b>\$ 1,530,864</b> | <b>\$ 1,368,864</b> | <b>\$ (162,000)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 1,530,864</b> | <b>\$ 1,641,864</b> | <b>\$ 1,368,864</b> | <b>\$ 1,479,864</b> | <b>\$ 111,000</b>   |



## Proposed Reserved Fees Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22 | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance          |
|---|-------------------|---------------------|---------------------|---------------------|-------------------|
| <b>Revenues:</b>                                      |                   |                     |                     |                     |                   |
| Interest Income                                       | \$ (1,863)        | \$ -                | \$ 25,500           | \$ -                | \$ (25,500)       |
| Reserve Fee - Emergency Notification Fee              | 60,800            | 56,500              | 26,000              | 25,500              | (500)             |
| Reserve Fee - Emergency Services Fee                  | 608,000           | 565,000             | 260,000             | 300,000             | 40,000            |
| Reserve Fee - Technology Fee                          | 121,400           | 113,000             | 52,800              | 80,000              | 27,200            |
| <b>Total Revenues</b>                                 | <b>\$ 788,337</b> | <b>\$ 734,500</b>   | <b>\$ 364,300</b>   | <b>\$ 405,500</b>   | <b>\$ 41,200</b>  |
| <b>Expenditures:</b>                                  |                   |                     |                     |                     |                   |
| Emergency Notification System                         | \$ -              | \$ 27,500           | \$ 29,000           | \$ 32,000           | \$ 3,000          |
| <b>Total Expenditures</b>                             | <b>\$ -</b>       | <b>\$ 27,500</b>    | <b>\$ 29,000</b>    | <b>\$ 32,000</b>    | <b>\$ 3,000</b>   |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 788,337</b> | <b>\$ 707,000</b>   | <b>\$ 335,300</b>   | <b>\$ 373,500</b>   | <b>\$ 38,200</b>  |
| <b>Fund Balance, October 1</b>                        | <b>\$ -</b>       | <b>\$ 788,337</b>   | <b>\$ 788,337</b>   | <b>\$ 1,123,637</b> | <b>\$ 335,300</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 788,337</b> | <b>\$ 1,495,337</b> | <b>\$ 1,123,637</b> | <b>\$ 1,497,137</b> | <b>\$ 373,500</b> |

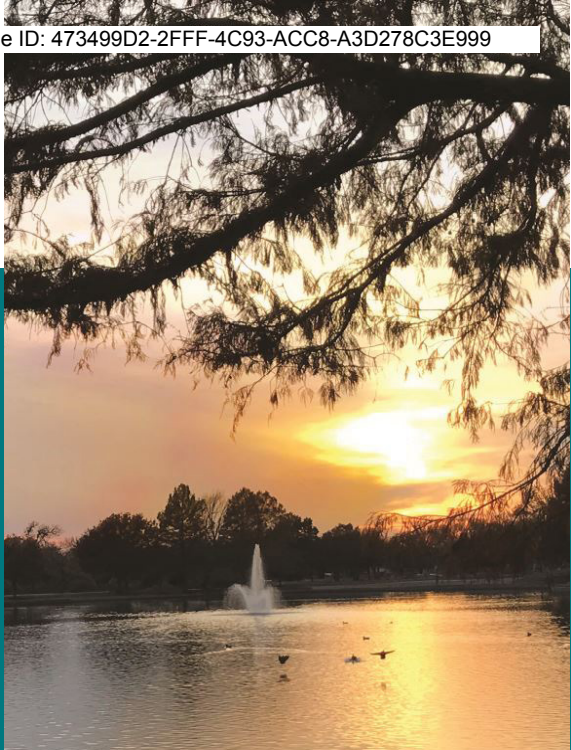


## Proposed Conference Center Capital Replacement Reserve Fund Budget Fiscal Year 2023-24

|   | Actual<br>2021-22 | Adopted<br>2022-23  | Amended<br>2022-23  | Proposed<br>2023-24 | Variance            |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues:</b>                                      |                   |                     |                     |                     |                     |
| Interest Income                                       | \$ (877)          | \$ 500              | \$ 20,350           | \$ 20,350           | \$ -                |
| Room Rental Proceeds                                  | 168,304           | 190,000             | 239,800             | 240,000             | 200                 |
| <b>Total Revenues</b>                                 | <b>\$ 167,427</b> | <b>\$ 190,500</b>   | <b>\$ 260,150</b>   | <b>\$ 260,350</b>   | <b>\$ 200</b>       |
| <b>Expenditures:</b>                                  |                   |                     |                     |                     |                     |
| Contractual Services                                  | \$ 53,159         | \$ -                | \$ 85,000           | \$ 50,000           | \$ (35,000)         |
| Capital Outlay  | 33,469            | 554,500             | 539,150             | -                   | (539,150)           |
| <b>Total Expenditures</b>                             | <b>\$ 86,628</b>  | <b>\$ 554,500</b>   | <b>\$ 624,150</b>   | <b>\$ 50,000</b>    | <b>\$ (574,150)</b> |
| <b>Excess (Deficiency) Revenues Over Expenditures</b> | <b>\$ 80,799</b>  | <b>\$ (364,000)</b> | <b>\$ (364,000)</b> | <b>\$ 210,350</b>   | <b>\$ 574,350</b>   |
| <b>Fund Balance, October 1</b>                        | <b>\$ 451,725</b> | <b>\$ 532,524</b>   | <b>\$ 532,524</b>   | <b>\$ 168,524</b>   | <b>\$ (364,000)</b> |
| <b>Fund Balance, September 30</b>                     | <b>\$ 532,524</b> | <b>\$ 168,524</b>   | <b>\$ 168,524</b>   | <b>\$ 378,874</b>   | <b>\$ 210,350</b>   |



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# Budgetary/ Financial Policies

**Financial Policies Overview**  
**Budgetary Policies Overview**







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## FINANCIAL POLICIES OVERVIEW

The City's financial policies are developed in accordance with applicable State law, City Charter provisions, and City ordinances to help guide the budget process and establish a framework for the sound fiscal management of the City.

### Debt Management

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

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

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

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

### Capital Expenditures and Improvements

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

### General Fund Reserve

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

## Enterprise Funds Reserve

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

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

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

## Internal Service Insurance Funds Reserves and Funding

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

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

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

## Investment

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

## Basis of Accounting

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

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

## Basis of Budgeting

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

## BUDGETARY POLICIES OVERVIEW

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

### Annual Budget

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

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

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

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

The proposed annual budget process shall contain the following information:

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

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

### Amended Budget

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

The Finance Department prepares two budget amendments each year:

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

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

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

## Balanced Budget

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

## Long-Range Financial Plans

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

## Revenue Management

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

## Expenditure Control

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

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

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

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

## City Charter Requirements

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

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

## Texas Local Government Code Chapter 102 Requirements for Municipal Budget

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

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

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

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

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

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



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# MESQUITE

T E X A S

Real. Texas. Service.

## City of Mesquite

P.O. Box 850137  
Mesquite, TX 75185-0137

## Finance Office

Phone: 972-216-6202  
[www.cityofmesquite.com](http://www.cityofmesquite.com)

