

PROPOSED OPERATING AND CAPITAL BUDGET

MESQUITE

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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 2023	Fiscal Year 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	*

Total Municipal Debt Obligations **\$219,935,000**

The above is required by Section 102.007, Local Government Code, as amended by Senate Bill 2 of the 86th 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 86th Texas Legislature.

Itemization of Certain Expenditures Required in Certain Political Subdivision Budgets:

	Actual 2021-22	Estimated Actual 2022-23	Proposed Budget 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
1st Term



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



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



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



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



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



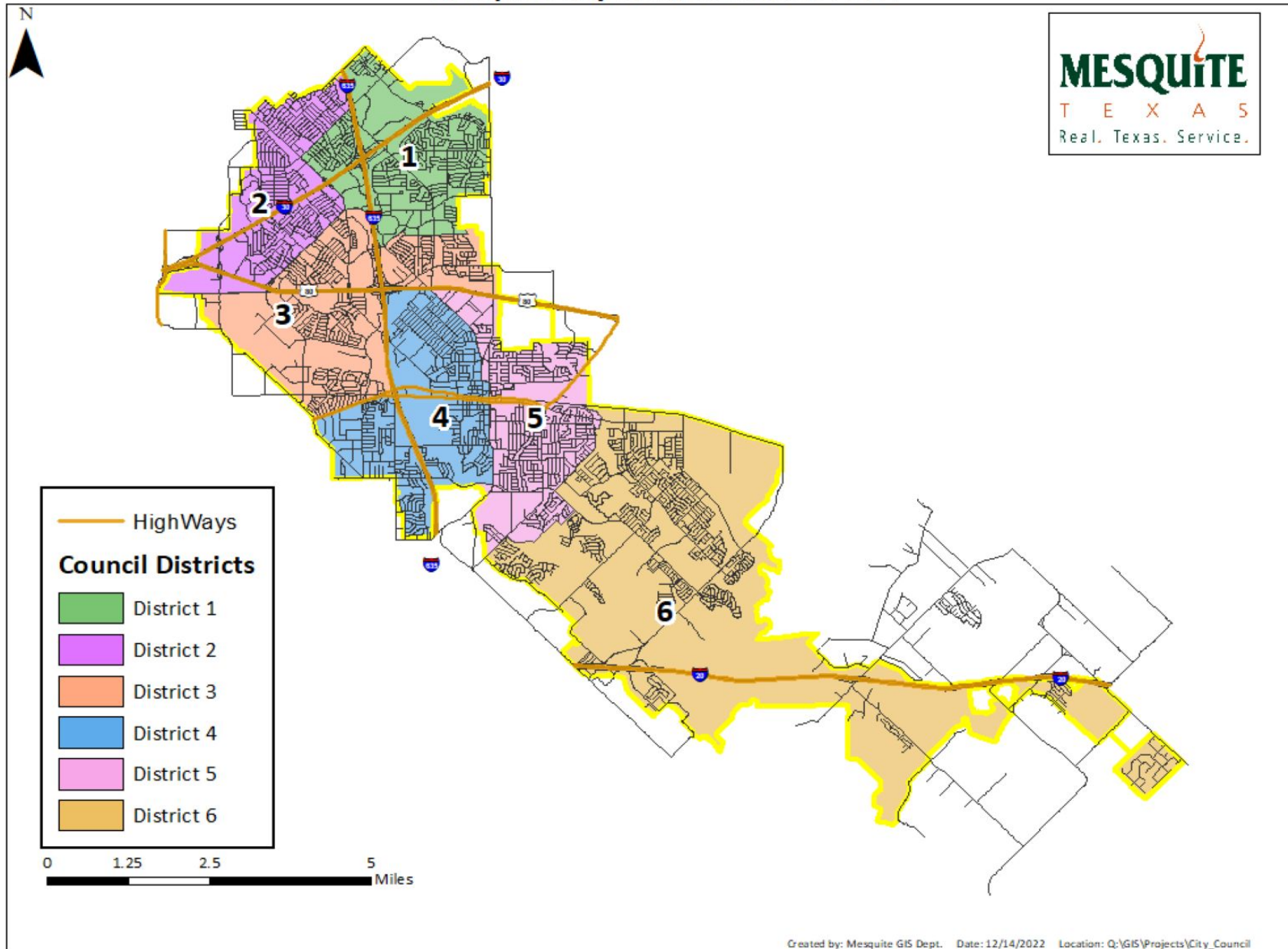
Debbie Anderson
Councilmember
District 6
Term Expires: Nov. 2023
1st Term

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

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

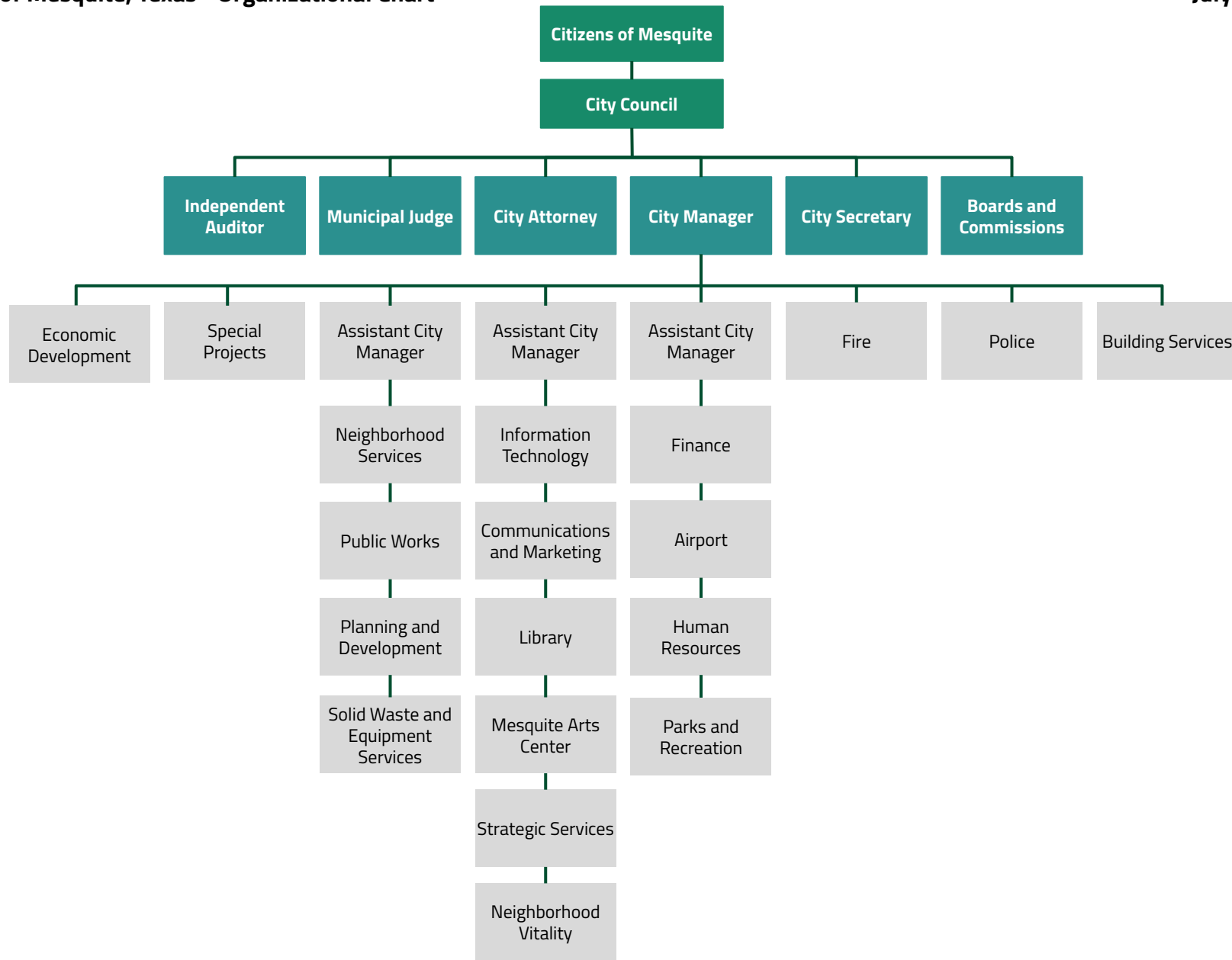
972-216-6404
Honorable Mayor and City Council
Municipal Center
1515 North Galloway Avenue
Mesquite, Texas 75149

Mesquite City Council Districts 2022



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 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total All Funds	1,310.95	1,331.45	1,328.95	1,386.85	57.90

Full-time Staffing

Fund	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total All Funds	1,226.00	1,246.00	1,242.00	1,300.00	58.00

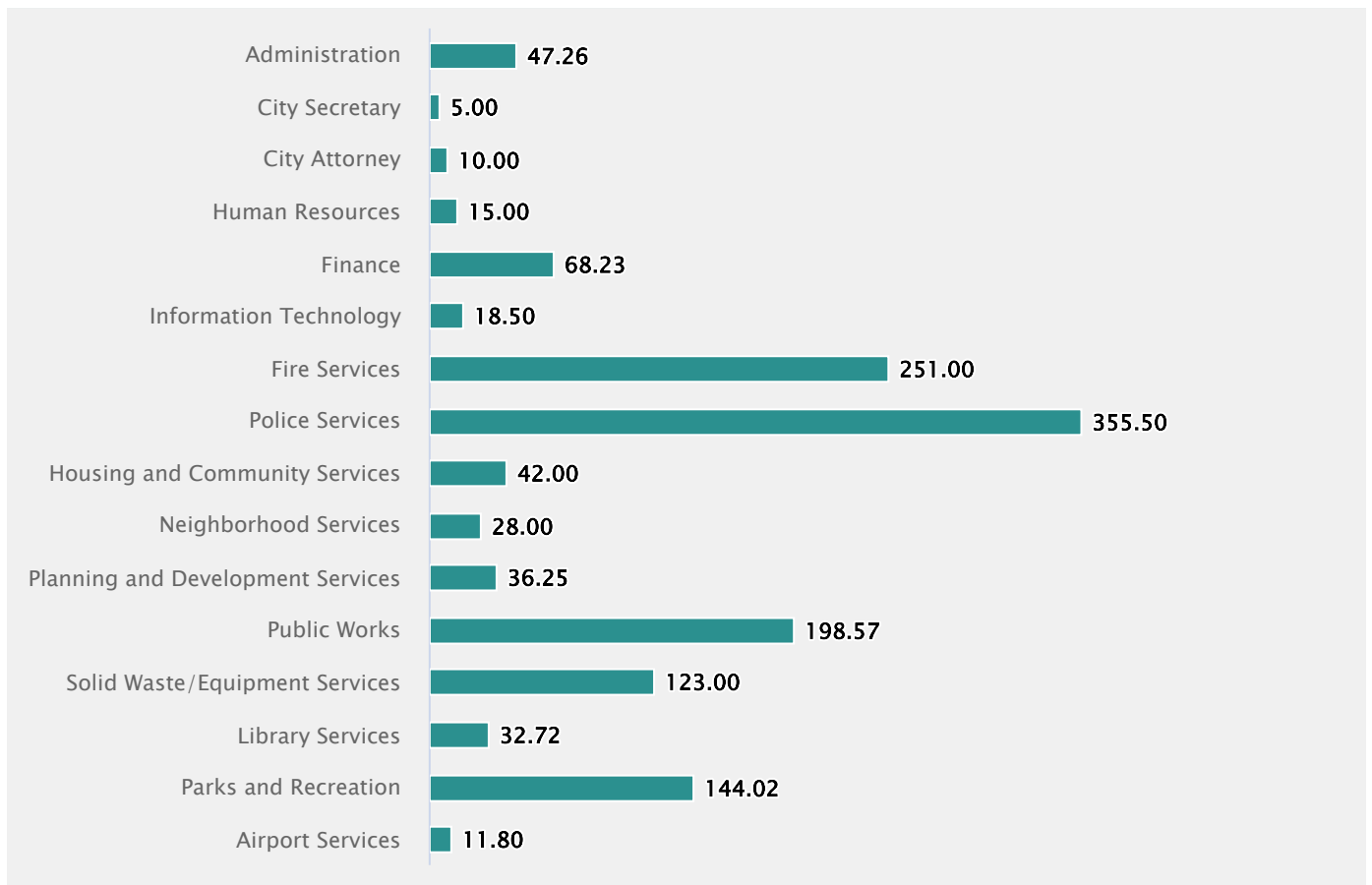
Full-time Equivalent (FTE) Staffing

Fund	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total All Funds	84.95	85.45	86.95	86.85	(0.10)

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
Total Authorized Staffing Levels	1,310.95	1,331.45	1,328.95	1,386.85	57.90

City of Mesquite Departmental Staffing 2023-24



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

Administration

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Administration	45.26	47.26	47.26	47.26	-

City Secretary

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
City Secretary	3.00	3.00	3.00	3.00	-
Open Records Management	2.00	2.00	2.00	2.00	-
Total City Secretary	5.00	5.00	5.00	5.00	-

City Attorney

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
City Attorney	9.00	9.00	10.00	10.00	-
Total City Attorney	9.00	9.00	10.00	10.00	-

Human Resources

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Risk Management	3.00	3.00	3.00	3.00	-
Human Resources Administration	12.00	12.00	12.00	12.00	-
Total Human Resources	15.00	15.00	15.00	15.00	-

Finance

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Finance	66.73	67.23	68.23	68.23	-

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

Information Technology

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Information Technology	18.50	18.50	18.50	18.50	-

Fire Services

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Fire Services	227.00	236.00	237.00	251.00	14.00

Police Services

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Police Services	348.50	351.50	351.50	355.50	4.00

Housing and Community Services

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Housing and Community Services	41.50	41.50	41.50	42.00	0.50

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

Neighborhood Services

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Neighborhood Services	19.00	21.00	21.00	28.00	7.00

Planning and Development Services

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Planning and Development Services	36.25	36.25	37.25	36.25	(1.00)

Public Works

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Public Works	198.57	198.57	198.57	198.57	-

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

Solid Waste/Equipment Services

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Solid Waste/Equipment Services	89.50	91.50	92.00	123.00	31.00

Library Services

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Library Services	32.72	32.72	32.72	32.72	-

Parks and Recreation

Division	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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	-
Total Parks and Recreation	147.02	149.02	142.02	144.02	2.00

Airport Services

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



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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

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

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

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

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

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

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

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 Balances 10/1/2023	Revenues/ Transfers In	Appropriations/ Transfers Out	Ending Balances 9/30/2024
Operating Funds				
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
Total Operating Funds	\$ 110,457,854	\$ 282,556,890	\$ 281,431,960	\$ 111,582,784
Debt Service/Reserve Funds				
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
Total Debt Service/Reserve Funds	\$ 15,427,778	\$ 55,766,500	\$ 52,764,730	\$ 18,429,548
Internal Service Funds				
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
Total Internal Service Funds	\$ 1,046,689	\$ 26,612,730	\$ 25,683,400	\$ 1,976,019
Special Revenue Funds				
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
Total Special Revenue Funds	\$ 13,937,795	\$ 41,018,172	\$ 38,853,542	\$ 16,102,425

Proposed Combined Budget Summary Fiscal Year 2023-24

Fund Type	Beginning Balances 10/1/2023	Revenues/ Transfers In	Appropriations/ Transfers Out	Ending Balances 9/30/2024
Capital Project Funds				
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
Total Capital Project Funds	\$ 11,711,120	\$ 15,802,082	\$ 10,889,346	\$ 16,623,856
Less: Interfund Transfers		(54,327,500)	(54,206,410)	
Total All Funds	\$ 152,581,236	\$ 367,428,874	\$ 355,416,568	\$ 164,714,632

Proposed General Fund Budget Summary Fiscal Year 2023-24

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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
Total Revenues	\$ 155,224,444	\$ 155,677,720	\$ 161,417,470	\$ 183,111,730	\$ 21,694,260
Operating Expenditures:					
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
Total Expenditures	\$ 149,847,193	\$ 155,643,740	\$ 158,189,050	\$ 183,111,730	\$ 24,922,680
Excess (Deficiency) Revenues Over Expenditures	\$ 5,377,251	\$ 33,980	\$ 3,228,420	\$ -	\$ (3,228,420)
Unassigned Beginning Fund Balance	\$ 25,913,709	\$ 30,244,716	\$ 30,244,716	\$ 33,473,136	\$ 3,228,420
Change in Unassigned Fund Balance	4,331,007	33,980	3,228,420	-	(3,228,420)
Unassigned Ending Fund Balance	\$ 30,244,716	\$ 30,278,696	\$ 33,473,136	\$ 33,473,136	\$ -
Nonspendable/Assigned Beginning Fund Balance	\$ 2,106,086	\$ 3,152,330	\$ 3,152,330	\$ 3,152,330	\$ -
Change in Nonspendable/Assigned Fund Balance	1,046,244	-	-	-	-
Non-spendable/Assigned Fund Balance	\$ 3,152,330	\$ 3,152,330	\$ 3,152,330	\$ 3,152,330	\$ -
Total Fund Balance	\$ 33,397,046	\$ 33,431,026	\$ 36,625,466	\$ 36,625,466	\$ -
Days of Working Capital (Unassigned)**	71	71	76	67	

** Calculated using Total Revenues

Proposed General Fund Revenues Fiscal Year 2023-24

Revenue Source	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
General Property Tax					
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	-
Total General Property Tax	\$ 68,454,469	\$ 71,744,500	\$ 71,744,500	\$ 83,467,770	\$ 11,723,270
Gross Receipts					
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
Total Gross Receipts	\$ 8,053,578	\$ 7,530,000	\$ 8,030,000	\$ 7,023,930	\$ (1,006,070)
Sales Tax					
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
Total Sales Tax	\$ 43,675,437	\$ 41,864,500	\$ 45,392,000	\$ 45,845,920	\$ 453,920
Licenses, Permits and Fees					
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	-	-	-	-
Total Licenses, Permits and Fees	\$ 5,053,640	\$ 4,236,200	\$ 3,532,200	\$ 3,756,470	\$ 224,270

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

Revenue Source	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Fines and Forfeitures					
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	-
Total Fines and Forfeitures	\$ 2,844,057	\$ 3,062,000	\$ 3,087,000	\$ 3,088,800	\$ 1,800
Interest Income					
Interest on Investments	\$ 6,131	\$ 124,000	\$ 1,824,000	\$ 1,834,800	\$ 10,800
Total Interest Income	\$ 6,131	\$ 124,000	\$ 1,824,000	\$ 1,834,800	\$ 10,800
Charges for Current Services					
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 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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
Total Charges for Current Services	\$ 19,264,613	\$ 19,418,050	\$ 20,149,300	\$ 29,361,650	\$ 9,212,350
Other Revenues					
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	-
Total Other Revenues	\$ 983,408	\$ 877,600	\$ 902,600	\$ 877,600	\$ (25,000)
Contributions and Donations					
Special Events	\$ 77,881	\$ 98,000	\$ 68,000	\$ 98,000	\$ 30,000
Animal Shelter Donations	90	-	-	-	-
Total Contributions and Donations	\$ 77,971	\$ 98,000	\$ 68,000	\$ 98,000	\$ 30,000
Transfers In					
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
Total Transfers In	\$ 1,626,440	\$ 1,285,000	\$ 1,250,000	\$ 1,534,000	\$ 284,000
Enterprise Funds PILOT/Franchise Fee					
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
Total Enterprise Funds PILOT/Franchise Fee	\$ 5,184,700	\$ 5,437,870	\$ 5,437,870	\$ 6,222,790	\$ 784,920
Total General Fund Revenues	\$ 155,224,444	\$ 155,677,720	\$ 161,417,470	\$ 183,111,730	\$ 21,694,260

Proposed General Fund Expenditures Fiscal Year 2023-24

Governmental Activity	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
General Government					
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)
Total General Government	\$ 15,048,746	\$ 16,348,930	\$ 17,282,800	\$ 17,719,740	\$ 436,940
Fire Service					
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 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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
Total Fire Service	\$ 34,105,397	\$ 36,363,930	\$ 37,062,690	\$ 42,412,470	\$ 5,349,780
Police Service					
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
Total Police Service	\$ 43,062,651	\$ 45,424,000	\$ 46,502,370	\$ 49,494,860	\$ 2,992,490
Housing and Community Services					
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
Total Housing and Community Services	\$ 1,987,480	\$ 2,331,740	\$ 2,435,910	\$ 2,937,890	\$ 501,980
Neighborhood Services					
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
Total Neighborhood Services	\$ 1,611,329	\$ 2,273,540	\$ 2,181,370	\$ 3,052,570	\$ 871,200
Planning and Development Services					
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)	-
Total Planning and Development Services	\$ 3,068,345	\$ 3,765,050	\$ 3,718,620	\$ 3,978,740	\$ 260,120
Public Works					
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 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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)
Total Public Works	\$ 5,776,633	\$ 6,828,700	\$ 6,357,840	\$ 7,321,220	\$ 963,380
Solid Waste/Equipment Services					
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)
Total Solid Waste/Equipment Services	\$ 9,824,009	\$ 10,466,800	\$ 11,386,960	\$ 16,355,490	\$ 4,968,530
Library Services					
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
Total Library Services	\$ 2,499,057	\$ 3,004,070	\$ 2,993,950	\$ 3,102,870	\$ 108,920
Parks and Recreation					
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 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 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)	-
Total Parks and Recreation	\$ 3,412,533	\$ 5,610,290	\$ 5,939,850	\$ 6,677,570	\$ 737,720
Transfers Out					
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	-	-	-	-
Total Transfers out	\$ 28,935,895	\$ 22,677,000	\$ 22,677,000	\$ 28,686,900	\$ 6,009,900
Other Expenditures					
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	-
Total Other Expenditures	\$ 3,538,065	\$ 3,216,450	\$ 2,316,450	\$ 3,781,340	\$ 1,464,890
Cost Allocation Reimbursements					
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)
Total Cost Allocation Reimbursements	\$ (3,022,947)	\$ (2,666,760)	\$ (2,666,760)	\$ (2,409,930)	\$ 256,830
Total General Fund Expenditures	\$ 149,847,193	\$ 155,643,740	\$ 158,189,050	\$ 183,111,730	\$ 24,922,680



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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	-
Total Revenues	\$ 79,140,787	\$ 81,654,300	\$ 84,817,380	\$ 88,860,280	\$ 4,042,900
Operating Expenses:					
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
Total Expenses	\$ 69,830,084	\$ 78,705,590	\$ 79,890,150	\$ 87,498,080	\$ 7,607,930
Excess (Deficiency) Revenues Over Expenses	\$ 9,310,703	\$ 2,948,710	\$ 4,927,230	\$ 1,362,200	\$ (3,565,030)
Working Capital, October 1	\$ 56,568,403	\$ 65,879,106	\$ 65,879,106	\$ 70,806,336	\$ 4,927,230
Working Capital, September 30	\$ 65,879,106	\$ 68,827,816	\$ 70,806,336	\$ 72,168,536	\$ 1,362,200
Days of Working Capital**	304	308	305	296	

** Calculated using Total Revenues



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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
Total Revenues	\$ 5,455,125	\$ 5,320,030	\$ 5,375,030	\$ 5,476,000	\$ 100,970
Operating Expenses:					
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	-
Total Expenses	\$ 5,230,000	\$ 5,469,150	\$ 5,447,890	\$ 5,712,610	\$ 264,720
Excess (Deficiency) Revenues Over Expenses	\$ 225,125	\$ (149,120)	\$ (72,860)	\$ (236,610)	\$ (163,750)
Working Capital, October 1	\$ 2,219,746	\$ 2,444,871	\$ 2,444,871	\$ 2,372,011	\$ (72,860)
Working Capital, September 30	\$ 2,444,871	\$ 2,295,751	\$ 2,372,011	\$ 2,135,401	\$ (236,610)
Days of Working Capital**	164	158	161	142	

**Calculated using Total Revenues



Proposed Airport Operating Fund Budget Fiscal Year 2023-24

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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	-	-	-	-
Total Revenues	\$ 5,103,821	\$ 3,278,140	\$ 3,580,140	\$ 3,488,880	\$ (91,260)
Operating Expenses:					
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
Total Expenses	\$ 5,208,935	\$ 3,263,820	\$ 3,486,270	\$ 3,538,930	\$ 52,660
Excess (Deficiency) Revenues Over Expenses	\$ (105,114)	\$ 14,320	\$ 93,870	\$ (50,050)	\$ (143,920)
Working Capital, October 1	\$ 502,910	\$ 397,796	\$ 397,796	\$ 491,666	\$ 93,870
Working Capital, September 30	\$ 397,796	\$ 412,116	\$ 491,666	\$ 441,616	\$ (50,050)
Days of Working Capital**	28	46	50	46	

**Calculated using Total Revenues



Proposed Golf Course Operating Fund Budget Fiscal Year 2023-24

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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
Total Revenues	\$ 1,397,678	\$ 1,342,000	\$ 1,348,000	\$ 1,620,000	\$ 272,000
Operating Expenses:					
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
Total Expenses	\$ 1,195,122	\$ 1,335,230	\$ 1,336,930	\$ 1,570,610	\$ 233,680
Excess (Deficiency) Revenues Over Expenses	\$ 202,556	\$ 6,770	\$ 11,070	\$ 49,390	\$ 38,320
Working Capital, October 1	\$ (51,251)	\$ 151,305	\$ 151,305	\$ 162,375	\$ 11,070
Working Capital, September 30	\$ 151,305	\$ 158,075	\$ 162,375	\$ 211,765	\$ 49,390
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 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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)
Total Revenues	\$ 24,942,897	\$ 28,059,400	\$ 28,284,350	\$ 34,579,350	\$ 6,295,000
Expenditures:					
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	-
Total Expenditures	\$ 24,881,358	\$ 28,048,460	\$ 28,048,460	\$ 34,584,330	\$ 6,535,870
Excess (Deficiency) Revenues Over Expenditures	\$ 61,539	\$ 10,940	\$ 235,890	\$ (4,980)	\$ (240,870)
Working Capital, October 1	\$ 1,413,685	\$ 1,475,224	\$ 1,475,224	\$ 1,711,114	\$ 235,890
Working Capital, September 30	\$ 1,475,224	\$ 1,486,164	\$ 1,711,114	\$ 1,706,134	\$ (4,980)



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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	-
Total Revenues	\$ 13,184,890	\$ 14,580,000	\$ 14,580,000	\$ 17,330,000	\$ 2,750,000
Expenses:					
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	-
Total Expenses	\$ 12,453,380	\$ 14,554,400	\$ 14,554,400	\$ 17,323,300	\$ 2,768,900
Excess (Deficiency) Revenues Over Expenses	\$ 731,510	\$ 25,600	\$ 25,600	\$ 6,700	\$ (18,900)
Fund Balance, October 1	\$ 2,977,914	\$ 3,709,424	\$ 3,709,424	\$ 3,735,024	\$ 25,600
Fund Balance, September 30	\$ 3,709,424	\$ 3,735,024	\$ 3,735,024	\$ 3,741,724	\$ 6,700



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

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



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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
Total Revenues	\$ 774,250	\$ 852,550	\$ 852,550	\$ 857,150	\$ 4,600
Expenses:					
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	-
Total Expenses	\$ 792,768	\$ 852,550	\$ 852,550	\$ 857,100	\$ 4,550
Excess (Deficiency) Revenues Over Expenses	\$ (18,518)	\$ -	\$ -	\$ 50	\$ 50
Fund Balance, October 1	\$ 304,763	\$ 286,245	\$ 286,245	\$ 286,245	\$ -
Fund Balance, September 30	\$ 286,245	\$ 286,245	\$ 286,245	\$ 286,295	\$ 50



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

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



Proposed Group Medical Insurance Fund Budget Fiscal Year 2023-24

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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	-	-	-	-
Total Revenues	\$ 18,845,969	\$ 19,638,710	\$ 19,354,710	\$ 20,824,640	\$ 1,469,930
Expenses:					
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)	-	-	-	-
Total Expenses	\$ 17,986,618	\$ 19,475,780	\$ 19,287,400	\$ 20,175,850	\$ 888,450
Excess (Deficiency) Revenues Over Expenses	\$ 859,351	\$ 162,930	\$ 67,310	\$ 648,790	\$ 581,480
Fund Balance, October 1	\$ -	\$ 859,351	\$ 859,351	\$ 926,661	\$ 67,310
Fund Balance, September 30	\$ 859,351	\$ 1,022,281	\$ 926,661	\$ 1,575,451	\$ 648,790

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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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
Total Revenues	\$ 3,869,960	\$ 4,329,090	\$ 5,280,090	\$ 5,788,090	\$ 508,000
Expenses:					
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)	-	-	-	-
Total Expenses	\$ 3,790,912	\$ 4,283,590	\$ 5,239,110	\$ 5,507,550	\$ 268,440
Excess (Deficiency) Revenues Over Expenses	\$ 79,048	\$ 45,500	\$ 40,980	\$ 280,540	\$ 239,560
Fund Balance, October 1	\$ -	\$ 79,048	\$ 79,048	\$ 120,028	\$ 40,980
Fund Balance, September 30	\$ 79,048	\$ 124,548	\$ 120,028	\$ 400,568	\$ 280,540



Proposed Hotel Occupancy Tax Fund Budget Fiscal Year 2023-24

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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	-
Total Revenues	\$ 1,795,679	\$ 1,906,000	\$ 1,975,000	\$ 2,089,000	\$ 114,000
Expenditures:					
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	-	-	-	-
Total Expenditures	\$ 1,313,901	\$ 2,304,890	\$ 2,174,670	\$ 2,328,980	\$ 154,310
Excess (Deficiency) Revenues Over Expenditures	\$ 481,778	\$ (398,890)	\$ (199,670)	\$ (239,980)	\$ (40,310)
Fund Balance, October 1	\$ 2,095,053	\$ 2,576,831	\$ 2,576,831	\$ 2,377,161	\$ (199,670)
Fund Balance, September 30	\$ 2,576,831	\$ 2,177,941	\$ 2,377,161	\$ 2,137,181	\$ (239,980)

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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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)
Total Revenues	\$ 1,411,035	\$ 207,500	\$ 665,000	\$ 207,500	\$ (457,500)
Expenditures:					
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)
Total Expenditures	\$ 1,851,450	\$ 531,100	\$ 1,797,030	\$ 490,800	\$ (1,306,230)
Excess (Deficiency) Revenues Over Expenditures	\$ (440,415)	\$ (323,600)	\$ (1,132,030)	\$ (283,300)	\$ 848,730
Fund Balance, October 1	\$ 1,976,938	\$ 1,536,523	\$ 1,536,523	\$ 404,493	\$ (1,132,030)
Fund Balance, September 30	\$ 1,536,523	\$ 1,212,923	\$ 404,493	\$ 121,193	\$ (283,300)



Proposed Photo Enforcement Fund Budget Fiscal Year 2023-24

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

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

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



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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	-
Total Revenues	\$ 914,692	\$ 900,000	\$ 900,000	\$ 900,000	-
Expenditures:					
Contractual Services	\$ 105,739	\$ 120,000	\$ 120,000	\$ 120,000	-
Transfer Out - General Fund	780,000	780,000	780,000	780,000	-
Total Expenditures	\$ 885,739	\$ 900,000	\$ 900,000	\$ 900,000	-
Excess (Deficiency) Revenues Over Expenditures	\$ 28,953	\$ -	\$ -	\$ -	-
Fund Balance, October 1	\$ 28,132	\$ 57,085	\$ 57,085	\$ 57,085	-
Fund Balance, September 30	\$ 57,085	\$ 57,085	\$ 57,085	\$ 57,085	-

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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
Intergovernmental-Entitlement	\$ 971,049	\$ 1,093,795	\$ 1,863,737	\$ 1,041,662	\$ (822,075)
Total Revenues	\$ 971,049	\$ 1,093,795	\$ 1,863,737	\$ 1,041,662	\$ (822,075)
Expenditures:					
2023-24 Projects					
Administration	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Sharing Life Outreach Program	-	-	-	19,349	19,349
Sharing Life Outreach Homelessness Transition Program	-	-	-	50,000	50,000
Summer Youth Internship Program	-	-	-	20,000	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
Total 2023-24 Projects	\$ -	\$ -	\$ -	\$ 1,041,662	\$ 1,041,662
Expenditures:					
2022-23 Projects					
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)
Total 2022-23 Projects	\$ -	\$ 1,093,795	\$ 1,863,737	\$ -	\$ (1,863,737)

Proposed Community Development Block Grant Program Fund Budget (Continued)

Fiscal Year 2023-24

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Expenditures:					
2021-22 Projects					
Administration	\$ 77,993	\$ -	\$ -	\$ -	\$ -
Mission East Dallas County Health Ministries	10,000	-	-	-	-
Sharing Life Outreach Program	30,000	-	-	-	-
Sharing Life Outreach Homelessness Transition Program	25,000	-	-	-	-
Summer Youth Internship Program	12,264	-	-	-	-
Senior Source Program	12,500	-	-	-	-
Visiting Nurse Association Program	12,953	-	-	-	-
Housing Rehabilitation	646,826	-	-	-	-
Code Enforcement	211,887	-	-	-	-
Neighborhood Development Program	1	-	-	-	-
Orphan Sidewalks	14,073	-	-	-	-
Helen's Project	24,980	-	-	-	-
The Family Place	26,678	-	-	-	-
Total 2021-22 Projects	\$ 1,105,155	\$ -	\$ -	\$ -	\$ -
Total Expenditures - All Program Years	\$ 1,105,155	\$ 1,093,795	\$ 1,863,737	\$ 1,041,662	\$ (822,075)
Excess (Deficiency) Revenues Over Expenditures	\$ (134,106)	\$ -	\$ -	\$ -	\$ -
Fund Balance, October 1	\$ 45,761	\$ (88,345)	\$ (88,345)	\$ (88,345)	\$ -
Fund Balance, September 30	\$ (88,345)	\$ (88,345)	\$ (88,345)	\$ (88,345)	\$ -



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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	-
Total Revenues	\$ 17,810,422	\$ 16,868,500	\$ 20,948,010	\$ 20,948,010	\$ -
Expenditures:					
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	-
Total Expenditures	\$ 17,435,540	\$ 16,843,390	\$ 20,648,490	\$ 20,663,870	\$ 15,380
Excess (Deficiency) Revenues Over Expenditures	\$ 374,882	\$ 25,110	\$ 299,520	\$ 284,140	\$ (15,380)
Fund Balance, October 1	\$ 2,040,733	\$ 2,415,615	\$ 2,415,615	\$ 2,715,135	\$ 299,520
Fund Balance, September 30	\$ 2,415,615	\$ 2,440,725	\$ 2,715,135	\$ 2,999,275	\$ 284,140



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

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



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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)
Total Revenues	\$ 16,903,145	\$ 13,907,500	\$ 15,235,000	\$ 15,336,000	\$ 101,000
Expenditures:					
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
Total Expenditures	\$ 10,068,906	\$ 10,600,460	\$ 20,473,760	\$ 13,043,340	\$ (7,430,420)
Excess (Deficiency) Revenues Over Expenditures	\$ 6,834,239	\$ 3,307,040	\$ (5,238,760)	\$ 2,292,660	\$ 7,531,420
Fund Balance, October 1	\$ 6,164,827	\$ 12,999,066	\$ 12,999,066	\$ 7,760,306	\$ (5,238,760)
Fund Balance, September 30	\$ 12,999,066	\$ 16,306,106	\$ 7,760,306	\$ 10,052,966	\$ 2,292,660



Proposed Municipal Court Technology Fund Budget Fiscal Year 2023-24

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

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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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
Total Revenues	\$ 9,004,231	\$ 897,500	\$ 1,630,299	\$ 1,277,000	\$ (353,299)
Expenditures:					
2100 Berry Road Land Acquisition	\$ 161,607	\$ -	\$ 3,093	\$ -	\$ (3,093)
2250 Berry Road Land Acquisition	198,409	-	-	-	-
Administration	280,000	280,000	280,000	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 ⁽²⁰²³⁾	-	-	80,000	-	(80,000)
Total Expenditures	\$ 3,136,148	\$ 630,000	\$ 17,340,360	\$ 330,000	\$ (17,010,360)
Excess (Deficiency) Revenues Over Expenditures	\$ 5,868,083	\$ 267,500	\$ (15,710,061)	\$ 947,000	\$ 16,657,061
Fund Balance, October 1	\$ 10,655,705	\$ 16,523,788	\$ 16,523,788	\$ 813,727	\$ (15,710,061)
Fund Balance, September 30	\$ 16,523,788	\$ 16,791,288	\$ 813,727	\$ 1,760,727	\$ 947,000



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
City of Mesquite	\$ 264,524	\$ 561,436	\$ 448,502	\$ 959,439	\$ 510,937
Interest Income	(248)	-	-	-	-
Total Revenues	\$ 264,276	\$ 561,436	\$ 448,502	\$ 959,439	\$ 510,937
Expenditures:					
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	-
Total Expenditures	\$ 247,344	\$ 555,187	\$ 450,138	\$ 830,223	\$ 380,085
Excess (Deficiency) Revenues Over Expenditures	\$ 16,932	\$ 6,249	\$ (1,636)	\$ 129,216	\$ 130,852
Fund Balance, October 1	\$ 14,495	\$ 31,427	\$ 31,427	\$ 29,791	\$ (1,636)
Fund Balance, September 30	\$ 31,427	\$ 37,676	\$ 29,791	\$ 159,007	\$ 129,216



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
City of Mesquite	\$ 1,177,745	\$ 1,371,417	\$ 1,337,065	\$ 2,050,003	\$ 712,938
Interest Income	2,553	-	-	-	-
Total Revenues	\$ 1,180,298	\$ 1,371,417	\$ 1,337,065	\$ 2,050,003	\$ 712,938
Expenditures:					
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
Total Expenditures	\$ 2,350,965	\$ 1,653,655	\$ 1,954,287	\$ 1,716,481	\$ (237,806)
Excess (Deficiency) Revenues Over Expenditures	\$ (1,170,667)	\$ (282,238)	\$ (617,222)	\$ 333,522	\$ 950,744
Fund Balance, October 1	\$ 2,412,230	\$ 1,241,563	\$ 1,241,563	\$ 624,341	\$ (617,222)
Fund Balance, September 30	\$ 1,241,563	\$ 959,325	\$ 624,341	\$ 957,863	\$ 333,522



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

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



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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
Total Revenues	\$ 644,521	\$ 751,759	\$ 1,782,322	\$ 5,648,828	\$ 3,866,506
Expenditures:					
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
Total Expenditures	\$ 113,325	\$ 934,700	\$ 979,650	\$ 3,279,975	\$ 2,300,325
Excess (Deficiency) Revenues Over Expenditures	\$ 531,196	\$ (182,941)	\$ 802,672	\$ 2,368,853	\$ 1,566,181
Fund Balance, October 1	\$ 730,792	\$ 1,261,988	\$ 1,261,988	\$ 2,064,660	\$ 802,672
Fund Balance, September 30	\$ 1,261,988	\$ 1,079,047	\$ 2,064,660	\$ 4,433,513	\$ 2,368,853



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

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



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

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



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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)
Total Revenues	\$ 2,270,539	\$ 79,936	\$ 132,083	\$ 293,403	\$ 161,320
Expenditures:					
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)
Total Expenditures	\$ 5,609	\$ 2,331,850	\$ 3,106,900	\$ -	\$ (3,106,900)
Excess (Deficiency) Revenues Over Expenditures	\$ 2,264,930	\$ (2,251,914)	\$ (2,974,817)	\$ 293,403	\$ 3,268,220
Fund Balance, October 1	\$ 718,798	\$ 2,983,728	\$ 2,983,728	\$ 8,911	\$ (2,974,817)
Fund Balance, September 30	\$ 2,983,728	\$ 731,814	\$ 8,911	\$ 302,314	\$ 293,403



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

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



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

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



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

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



Proposed Roadway Impact Fee Fund Budget Fiscal Year 2023-24

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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
Total Revenues	\$ 8,390,019	\$ 1,756,020	\$ 1,245,000	\$ 1,756,020	\$ 511,020
Expenditures:					
Transfer Out - GO Debt Service Fund	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ -
Total Expenditures	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 6,090,019	\$ (543,980)	\$ (1,055,000)	\$ (543,980)	\$ 511,020
Fund Balance, October 1	\$ 113,021	\$ 6,203,040	\$ 6,203,040	\$ 5,148,040	\$ (1,055,000)
Fund Balance, September 30	\$ 6,203,040	\$ 5,659,060	\$ 5,148,040	\$ 4,604,060	\$ (543,980)



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

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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
Total Revenues	\$ 2,004,812	\$ 1,491,000	\$ 1,218,000	\$ 1,491,000	\$ 273,000
Expenditures:					
Transfer Out - W&S Debt Service Fund	\$ 1,380,000	\$ 1,380,000	\$ 1,380,000	\$ 1,380,000	\$ -
Total Expenditures	\$ 1,380,000	\$ 1,380,000	\$ 1,380,000	\$ 1,380,000	\$ -
Excess (Deficiency) Revenues Over Expenditures	\$ 624,812	\$ 111,000	\$ (162,000)	\$ 111,000	\$ 273,000
Fund Balance, October 1	\$ 906,052	\$ 1,530,864	\$ 1,530,864	\$ 1,368,864	\$ (162,000)
Fund Balance, September 30	\$ 1,530,864	\$ 1,641,864	\$ 1,368,864	\$ 1,479,864	\$ 111,000



Proposed Reserved Fees Fund Budget Fiscal Year 2023-24

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Proposed 2023-24	Variance
Revenues:					
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
Total Revenues	\$ 788,337	\$ 734,500	\$ 364,300	\$ 405,500	\$ 41,200
Expenditures:					
Emergency Notification System	\$ -	\$ 27,500	\$ 29,000	\$ 32,000	\$ 3,000
Total Expenditures	\$ -	\$ 27,500	\$ 29,000	\$ 32,000	\$ 3,000
Excess (Deficiency) Revenues Over Expenditures	\$ 788,337	\$ 707,000	\$ 335,300	\$ 373,500	\$ 38,200
Fund Balance, October 1	\$ -	\$ 788,337	\$ 788,337	\$ 1,123,637	\$ 335,300
Fund Balance, September 30	\$ 788,337	\$ 1,495,337	\$ 1,123,637	\$ 1,497,137	\$ 373,500



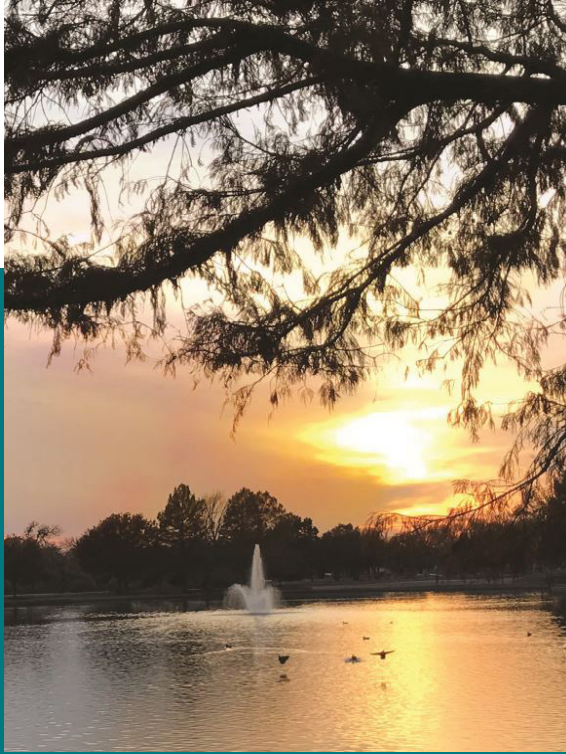
Proposed Conference Center Capital Replacement Reserve Fund Budget Fiscal Year 2023-24

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



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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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